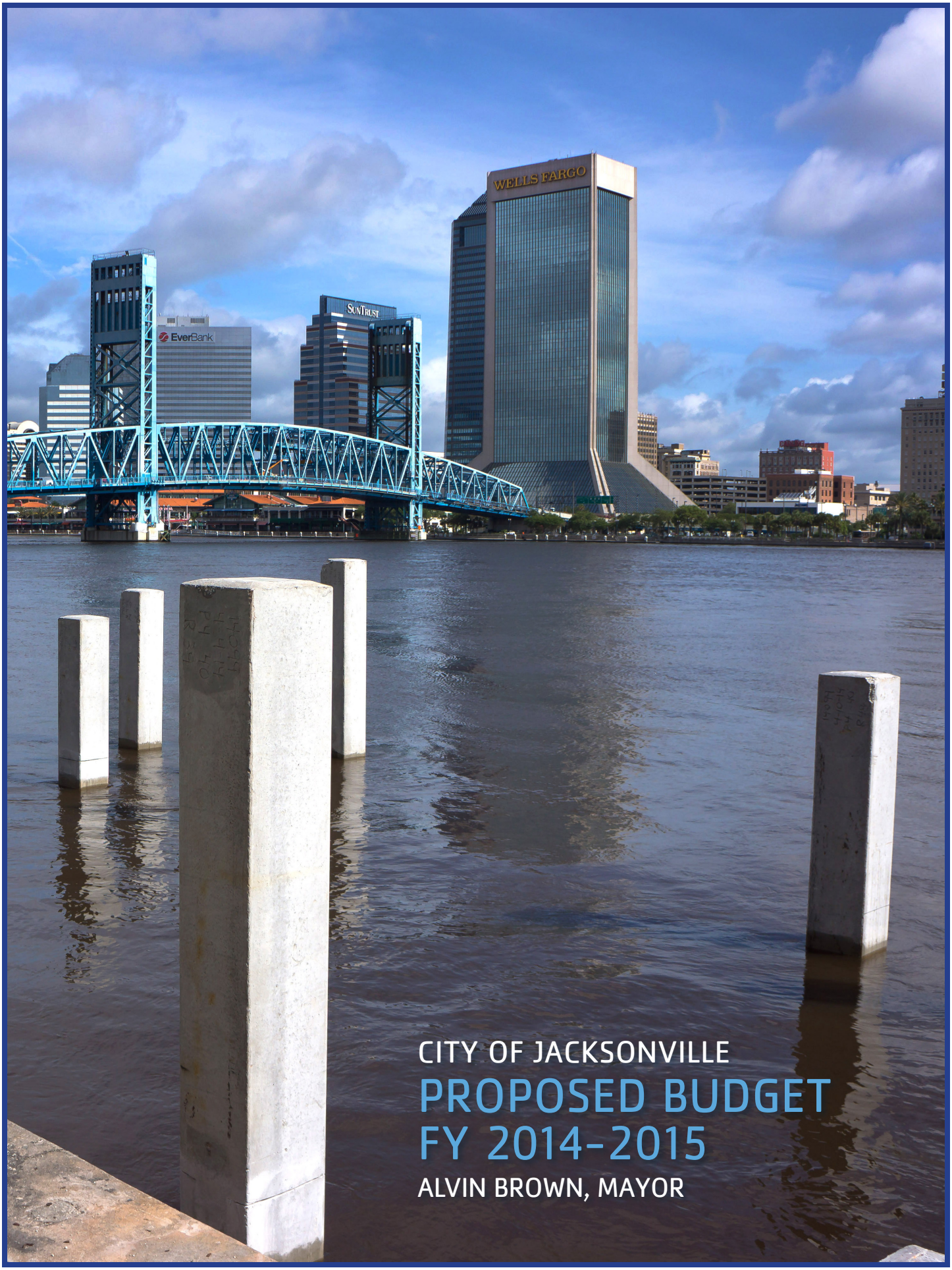

CITY OF JACKSONVILLE

PROPOSED BUDGET FY 2014-2015

ALVIN BROWN, MAYOR

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SUMMARY

CITY OF JACKSONVILLE, FLORIDA
SUMMARY OF BUDGETS

		FY 13-14 COUNCIL APPROVED	FY 14-15 MAYOR'S PROPOSED	FY 14-15 COUNCIL APPROVED
GENERAL FUND				
011	GENERAL FUND - GSD	981,026,223	1,047,205,750	
012	MOSQUITO CONTROL - STATE 1	74,353	31,427	
015	PROPERTY APPRAISER	9,001,251	9,681,317	
016	CLERK OF THE COURT	3,822,103	3,887,200	
017	TAX COLLECTOR	14,743,111	16,146,036	
018	EMERGENCY CONTINGENCY (106.107)	50,183,688	49,924,964	
019	JACKSONVILLE JOURNEY	2,300,553	2,300,553	
01A	SPECIAL EVENTS	3,361,364	5,102,224	
TOTAL	**GENERAL FUND**	**1,064,512,646**	**1,134,279,471**	
SPECIAL REVENUE FUNDS				
110	PLANNING, ECONOMIC DEV. & CONCUR MNGT	1,766,558	859,981	
120	AIR POLLUTION CONTROL & MONITORING	1,618,894	2,062,650	
130	SPORTS, CONVENTION & TOURISM DEV	7,775,748	5,837,325	
140	TRANSPORTATION	106,886,726	111,501,257	
150	GENERAL GOVERNMENT	17,397,753	18,986,807	
170	TAX INCREMENT DISTRICTS	4,101,291	4,317,871	
180	TAX INCREMENT DISTRICTS	22,592,264	22,730,696	
190	JACKSONVILLE CHILDREN'S COMMISSION	22,567,232	23,724,973	
1A0	COMMUNITY DEVELOPMENT BLOCK GRANT	196,220	200,720	
1D0	MAINTENANCE, PARKS AND RECREATION	4,237,745	4,336,673	
1F0	OTHER FEDERAL, STATE & LOCAL GRANTS	200,000	200,000	
1H0	GENERAL GOVERNMENT	672,638	440,699	
1I0	BETTER JACKSONVILLE TRUST FD	71,363,122	72,484,681	
1L0	SPECIAL ASSESSMENT FUND	750,000		
1N0	JACKSONVILLE HOUSING COMMISSION	450,000		
TOTAL	**SPECIAL REVENUE FUNDS**	**262,576,191**	**267,684,333**	
CAPITAL PROJECT FUNDS				
310	BOND PROJECTS		761,255	
320	GENERAL PROJECTS	45,754,668	107,089,707	
330	GRANT PROJECTS	1,498,940	2,133,120	
340	RIVER CITY RENAISSANCE PROJECT		15,462	
360	BOND PROJECTS		785,288	
TOTAL	**CAPITAL PROJECT FUNDS**	**47,253,608**	**110,784,832**	
ENTERPRISE FUNDS				
410	PUBLIC PARKING SYSTEM	4,020,786	4,029,388	
430	MOTOR VEHICLE INSPECTION	513,304	549,812	
440	SOLID WASTE DISPOSAL	85,927,058	142,108,899	
450	MAYPORT FERRY	2,790,117	2,134,534	
460	STORMWATER SERVICES	41,490,575	44,350,668	
4A0	MUNICIPAL STADIUM	35,172,162	42,365,024	
4B0	MEMORIAL ARENA	14,113,442	14,722,454	
4C0	BASEBALL STADIUM	2,419,310	2,963,393	
4D0	PERFORMING ARTS CENTER	3,372,681	3,669,450	
4E0	CONVENTION CENTER	3,238,241	3,581,176	
4F0	EQUESTRIAN CENTER	970,780	122,290	
4G0	SPORTS COMPLEX CAPITAL MAINT	5,076,901	6,414,238	
4H0	RITZ THEATER	1,649,727	1,930,147	
TOTAL	**ENTERPRISE FUNDS**	**200,755,084**	**268,941,473**	
INTERNAL SERVICE FUNDS				
510	FLEET MANAGEMENT	61,750,523	89,905,503	
520	PURCHASING	2,581,623	2,749,115	
530	INFORMATION TECHNOLOGIES	35,386,784	63,650,155	
550	OFFICE OF GENERAL COUNSEL	8,180,307	8,728,850	
560	SELF INSURANCE	34,166,332	36,999,569	
570	GROUP HEALTH	94,052,730	94,077,187	
580	INSURED PROGRAMS	11,224,294	9,532,826	
590	INTERNAL LOAN POOL	108,592,251	308,616,641	
5A0	PUBLIC WORKS	39,978,477	42,105,894	
TOTAL	**INTERNAL SERVICE FUNDS**	**395,913,321**	**656,365,740**	
TRUST AND AGENCY FUNDS				
610	GENERAL EMPLOYEES PENSION TRUST	11,807,649	13,730,425	
640	EXPENDABLE TRUST FUND	1,711,605	2,928,491	
TOTAL	**TRUST AND AGENCY FUNDS**	**13,519,254**	**16,658,916**	
COMPONENT UNITS				
720	JACKSONVILLE HOUSING FINANCE AUTHORITY	610,903	307,038	
750	OFFICE OF ECONOMIC DEVELOPMENT	1,991,881	3,348,841	
TOTAL	**COMPONENT UNITS**	**2,602,784**	**3,655,879**	
TOTAL FOR ALL GENERAL GOVERNMENT FUNDS		1,987,132,888	2,458,370,644	

CITY OF JACKSONVILLE, FLORIDA
SUMMARY OF EMPLOYEE CAPS BY SUBFUND

		FY 13-14 COUNCIL APPROVED	FY 14-15 MAYOR'S PROPOSED	FY 14-15 COUNCIL APPROVED	CHANGE FROM FY14
GENERAL FUND					
011	GENERAL FUND - GSD	5,823	5,917		94
015	PROPERTY APPRAISER	120	120		0
016	CLERK OF THE COURT	32	32		0
017	TAX COLLECTOR	226	226		0
01A	SPECIAL EVENTS	14	14		0
TOTAL	**GENERAL FUND**	**6,215**	**6,309**		**94**
SPECIAL REVENUE FUNDS					
112	CONCURRENCY MANAGEMENT SYSTEM	6	6		0
121	AIR POLLUTION TAG FEE	7	7		0
127	AIR POLLUTION EPA (111.750)	13	13		0
132	TOURIST DEVELOPMENT COUNCIL(111.600)	1	1		0
154	HAZARDOUS WASTE PROGRAM	5	5		0
159	BUILDING INSPECTION	89	93		4
15B	DUVAL CO. LAW LIBRARY (111.385)	3	3		0
15L	JUVENILE DRUG COURT (111.385)	5	4		-1
15Q	JUDICIAL SUPPORT (111.385)	2	2		0
15V	TEEN COURT PROGRAMS TRUST (111.375)	6	6		0
15W	LIBRARY CONFERENCE FACILITY TRT(111.830)	3	3		0
171	9-1-1 EMERGENCY USER FEE (111.320)	5	5		0
191	JACKSONVILLE CHILDREN'S COMMISSION	37	40		3
1D1	HUGUENOT PARK (111.125)	9	9		0
1D2	KATHRYN A. HANNA PARK (111.125)	15	15		0
1DA	CECIL FIELD COMMERCE CENTER	7	7		0
1H2	ANIMAL CARE&PROTECTIVE SVCS (111.450)	1	0		-1
1HK	ADULT ARCADES (155.109)	2	2		0
TOTAL	**SPECIAL REVENUE FUNDS**	**216**	**221**		**5**
ENTERPRISE FUNDS					
411	ON-STREET PARKING	25	25		0
412	OFF-STREET PARKING	11	11		0
431	MOTOR VEHICLE INSPECTION (110.407)	7	7		0
441	SOLID WASTE DISPOSAL	116	116		0
461	STORMWATER SERVICES	22	48		26
TOTAL	**ENTERPRISE FUNDS**	**181**	**207**		**26**
INTERNAL SERVICE FUNDS					
511	FLEET MGMT - OPERATIONS	118	108		-10
512	FLEET MGMT - VEHICLE REPLACEMENT	3	3		0
521	COPY CENTER / CENTRAL MAILROOM	5	5		0
531	ITD OPERATIONS	125	127		2
534	RADIO COMMUNICATIONS	12	10		-2
551	OFFICE OF GENERAL COUNSEL	61	61		0
561	SELF INSURANCE	21	21		0
571	GROUP HEALTH	8	10		2
581	INSURED PROGRAMS	5	5		0
5A1	PUBLIC BUILDING ALLOCATIONS	50	59		9
TOTAL	**INTERNAL SERVICE FUNDS**	**408**	**409**		**1**
TRUST AND AGENCY FUNDS					
611	GENERAL EMPLOYEES PENSION	6	6		0
64A	SHERIFF'S TRUSTS	1	1		0
TOTAL	**TRUST AND AGENCY FUNDS**	**7**	**7**		**0**
COMPONENT UNITS					
721	JACKSONVILLE HOUSING FINANCE AUTHORITY	3	0		-3
759	CECIL FIELD TRUST (111.625)	0	1		1
TOTAL	**COMPONENT UNITS**	**3**	**1**		**-2**
	TOTAL EMPLOYEE CAP FOR ALL SUBFUNDS	**7,030**	**7,154**		**124**

GENERAL FUND – GSD
SUMMARY

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

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

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

CONTRIBUTIONS FROM OTHER FUNDS	FY 13-14 COUNCIL APRROVED	FY 14-15 MAYOR'S PROPOSED	FY 14-15 COUNCIL APPROVED
TRANSFER FROM COMMUNITY DEVELOPMENT (SF 1A1)	121,220	121,220	
TRANSFER FROM CODE ENFORCEMENT (SF 1L2)	750,000		
TRANSFER FROM HOUSING (SF 1N1)	450,000		
TRANSFER FROM RED LIGHT CAMERA REVENUE	732,207		
TOTAL CONTRIBUTIONS FROM OTHER FUNDS	**2,053,427**	**121,220**	

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

NON OPERATING SOURCES	FY 13-14 COUNCIL APRROVED	FY 14-15 MAYOR'S PROPOSED	FY 14-15 COUNCIL APPROVED
Shipyards bankruptcy settlement to annual debt service on Series 2012C Bonds: per previous bond counsel and Office of General Counsel legal opinions		13,436,410	
Anticipated FY14 Jacksonville Sheriff's Office operating surplus for FY15 expenses including without limitation new law enforcement officers and community service officers.	7,000,000	7,500,000	
City of Jacksonville reserves to Fiscal Year 2015 general fund investments	229,694	16,776,658	
TOTAL NON OPERATING SOURCES	**7,229,694**	**37,713,068**	

STATE SHARED REVENUE DETAIL	FY 13-14 COUNCIL APRROVED	FY 14-15 MAYOR'S PROPOSED	FY 14-15 COUNCIL APPROVED
1/2 CENT SALES TAX (FS 202.18 2C)	79,433,579	84,907,282	
ALCOHOLIC BEVERAGE LICENSE (FS 561.342)	679,494	690,125	
CARDROOM TAX	60,000	180,000	
GASOLINE TAXES 7TH CENT	3,631,800	3,725,899	
INSURANCE AGENTS LICENSES (FS 624.501)	172,000	172,000	
MOBILE HOME LICENSES (FS 320.08)	244,665	255,121	
MOTOR FUEL USE TAX - COUNTY	21,000	21,000	
MUNICIPAL FUEL TAX REFUND (FS 206.41 4)	179,102	255,120	
REV SHARED - 1/17 CIGARETTE TAX	406,468	351,925	
REV SHARED - 8TH CENT GAS TAX	6,036,613	6,203,466	
REV SHARED - COUNTY SALES	18,945,293	20,349,587	
REV SHARED - MUNICPAL SALES	17,116,505	18,750,139	
SPECIAL FUEL & MOTOR FUEL USE TAX	7,000	2,459	
STATE SHARED - POPULATION $6.24 (FS 218.23 2)	5,423,427	5,463,401	
SURPLUS GAS TAX (SF 206.41 1A)	1,647,893	1,690,668	
TOTAL STATE SHARED REVENUE	**134,004,839**	**143,018,192**	

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

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

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

	FY 13-14 COUNCIL APPROVED	FY 14-15 MAYOR'S PROPOSED	FY 14-15 COUNCIL APPROVED
CITYWIDE ACTIVITIES			
MEDICAID PROGRAM	14,388,552	14,783,490	
JACKSONVILLE AREA LEGAL AID		443,000	
ECONOMIC GRANT PROGRAM	2,685,322	4,409,002	
QUALIFIED TARGET INDUSTRIES	638,950	701,900	
JUVENILE JUSTICE	2,571,209	5,241,824	
JSO ENTERPRISE IT ALLOCATION		1,229,149	
JACKSONVILLE LANDING SECURITY	207,084	207,084	
LICENSE AGREEMENTS AND FEES	18,271	18,651	
FY14 ITD RESTORATION ADJ	780,278		
MANATEE STUDY		90,000	
TRANSITIONAL GOVERNMENT-MAYORAL		75,000	
MEDICAID INPATIENT HOSPITAL CARE			
MEDICAID NURSING HOME CARE			
PUBLIC SERVICE GRANTS	2,015,501	2,684,598	
SULZBACKER FEDERAL FUNDING SUBSIDY	97,780		
DUVAL CO SOIL&WATER CONSERV DISTRICT		6,900	
WATER SEWER EXPANSION AUTHORITY			
ZOO CONTRACT	1,282,500	1,282,500	
LOBBYIST FEES	1	1	
REFUND - TAXES OVERPD/ERROR/CONTROVERSY	5,000	4,000	
PSG - CULTURAL COUNCIL	2,846,580	3,055,000	
TRANSPORTATION PLANNING ORGANIZATION	217,432	219,019	
NORTH FLORIDA REGIONAL COUNCIL	368,015	368,015	
SUBSIDIZED PENSION FUNDS	16,404	16,675	
BUSINESS IMPRV DISTRICT-DOWNTOWN VISION	311,660	464,000	
415 LIMIT PENSION COST	28,618	17,394	
NON DEPARTMENTAL ALLOCATIONS	3,167,216	2,843,838	
NE FL REGIONAL TRANSPORTATION COMMISSION		96,773	
TAX DEED PURCHASES	100,000	100,000	
SHANDS JAX MEDICAL CENTER CONTRIBUTION	26,275,594	28,775,594	
BJP 20% GAS TAX CONTRIB TO FISCAL AGENT	1,647,893	1,690,668	
CIP DEBT REPAYMENT TO BANKING FUND	18,667,292	21,575,848	
ANNUAL INDEPENDENT AUDIT	315,000	315,000	
FILING FEE LOCAL ORD-PUBLIC DEFENDER	23,689	25,000	
FILING FEE LOCAL ORD-STATE ATTORNEY	48,000	45,000	
GREATER AGRICULTURAL FAIR CONTRACT	120,000		
SMG - GATOR BOWL GAME	350,000	350,000	
MUNICIPAL DUES & AFFILIATION	411,582	639,391	
TOTAL **CITYWIDE ACTIVITIES**	**79,605,423**	**91,774,314**	
CONTINGENCIES			
FEDERAL PROGRAMS CONTINGENCY	266,000	266,000	
EXECUTIVE OP CONTINGENCY - MAYOR	100,000	150,000	
EXECUTIVE OP CONTINGENCY - JOINT	100,000		
EXECUTIVE OP CONTINGENCY - COUNCIL	100,000	150,000	
SPECIAL COUNCIL CONT-PROPERTY BLIGHT	2,042,375		
FEDERAL MATCHING GRANTS (B1-B)	744,370	453,177	
SP COUNCIL CONTINGENCY-BUDGET	1,003		
TOTAL **CONTINGENCIES**	**3,353,748**	**1,019,177**	

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

	FY 13-14 COUNCIL APPROVED	FY 14-15 MAYOR'S PROPOSED	FY 14-15 COUNCIL APPROVED
DEBT FEES - BOND RELATED			
FISCAL AGENT FEES GF-GSD	255,489	231,205	
TOTAL **DEBT FEES - BOND RELATED**	**255,489**	**231,205**	
DEBT SERVICE TRANSFERS - FISCAL AGENT			
TRF FR 011 GF TO 22W - FISCAL AGENT FEES			
TRF FR 011 GF TO 25F - FISCAL AGENT FEES	450	450	
TRF FR 011 GF TO 25A - FISCAL AGENT FEES	1,350	1,350	
TRF FR 011 GF TO 259 - FISCAL AGENT FEES	235,920	212,797	
TRF FR 011 GF TO 256 - FISCAL AGENT FEES	450	450	
TRF FR 011 GF TO 255 - FISCAL AGENT FEES	2,950	2,950	
TRF FR 011 GF TO 254 - FISCAL AGENT FEES	2,950	2,950	
TRF FR 011 GF TO 253 - FISCAL AGENT FEES	2,950	2,950	
TRF FR 011 GF TO 22Z - FISCAL AGENT FEES			
TRF FR 011 GF TO 22X - FISCAL AGENT FEES			
TRF FR 011 GF TO 22U - FISCAL AGENT FEES	431	475	
TRF FR 011 GF TO 22I - FISCAL AGENT FEES			
TRF FR 011 GF TO 22C - FISCAL AGENT FEES	2,950	2,950	
TRF FR 011 GF TO 229 - FISCAL AGENT FEES			
TRF FR 011 GF TO 227 - FISCAL AGENT FEES			
TRF FR 011 GF TO 225 - FISCAL AGENT FEES			
TRF FR 011 GF TO 222 - FISCAL AGENT FEES	500	550	
TRF FR 011 GF TO 4F6 DEBT SVC		1,603	
TRF FR 011 GF TO 25H - FISCAL AGENT FEES	450	450	
TRF FR 011 GF TO 22Y - FISCAL AGENT FEES			
TRF FR 011 GF TO 25G - FISCAL AGENT FEES	450	450	
TOTAL **DEBT SERVICE TRANSFERS - FISCAL AGENT**	**251,801**	**230,375**	

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

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

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

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

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

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

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

	FY 13-14 COUNCIL APPROVED	FY 14-15 MAYOR'S PROPOSED	FY 14-15 COUNCIL APPROVED	CHANGE FROM FY 14
FULL TIME EMPLOYEE POSITIONS				
ADVISORY BOARDS & COMMISSIONS	4	4		0
CITY COUNCIL	78	78		0
COURTS	0	1		1
DOWNTOWN INVESTMENT AUTHORITY	4	6		2
EMPLOYEE SERVICES	42	45		3
FINANCE	61	62		1
FIRE AND RESCUE	1,301	1,306		5
HUMAN RIGHTS COMMISSION	9	9		0
INTRA-GOVERNMENTAL SERVICES	52	65		13
MAYOR'S OFFICE	34	37		3
MEDICAL EXAMINER	29	29		0
MILITARY AFFAIRS AND VETERANS	19	14		-5
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES	0	5		5
OFFICE OF ECONOMIC DEVELOPMENT	25	13		-12
OFFICE OF ETHICS, COMPLIANCE&OVERSIGHT	1	1		0
OFFICE OF GENERAL COUNSEL	1	1		0
OFFICE OF SPORTS & ENTERTAINMENT	0	4		4
OFFICE OF THE SHERIFF	3,039	3,118		79
PARKS, RECREATION & COMMUNITY SVCS	207	257		50
PLANNING AND DEVELOPMENT	55	62		7
PUBLIC LIBRARIES	282	287		5
PUBLIC WORKS	320	303		-17
REGULATORY COMPLIANCE	178	175		-3
SPECIAL SERVICES	47	0		-47
SUPERVISOR OF ELECTIONS	35	35		0
TOTAL FULL TIME EMPLOYEE POSITIONS GENERAL FUND - GENERAL SERVICES DISTRICT	**5,823**	**5,917**		**94**

CAPITAL PROJECT FUNDS

2001B EXCISE TAXES REV BONDS
SUBFUND -- 31O

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	0	519,283		519,283
Other Sources	0	0	0		0
	0	0	519,283		519,283
TOTAL REVENUE	**0**	**0**	**519,283**		**519,283**
EXPENDITURES					
OFFICE OF ECONOMIC DEVELOPMENT					
Capital Outlay	0	0	0		0
	0	0	0		0
PUBLIC WORKS					
Capital Outlay	0	0	519,283		519,283
	0	0	519,283		519,283
TOTAL EXPENDITURES	**0**	**0**	**519,283**		**519,283**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

2001B EXCISE TAX REVENUE BONDS
SUBFUND 31O

BACKGROUND
This fund currently houses appropriated interest and as well as budgetary transfers of prior year appropriations to fund projects or a portion of projects in the FY 15 Capital Improvement Projects (CIP). The revenue and expenditures are detailed in the tables below.

REVENUE
Miscellaneous Revenue

- This amount represents the amount of interest income being appropriated from available funding to pay for a portion of the overall roadway resurfacing CIP project.

Other Sources

- The table below details the project and project amount to be funded with budgetary transfers between projects. Any negative amounts in the table represent de-appropriation of previously approved capital funding that is being transferred to another capital project.

0

Project Title	FY15 Proposed
Shipyards Project	-1,257,655
Shipyards Project - Remediation	1,257,655

EXPENDITURES
Office of Economic Development
Capital Outlay

- The table below details the project and project amount to be funded with budgetary transfers between projects. Any negative amounts in the table represent de-appropriation of previously approved capital funding that is being transferred to another capital project.

0

Project Title	FY15 Proposed
Shipyards Project	-1,257,655
Shipyards Project - Remediation	1,257,655

Public Works
Capital Outlay

- This this the capital expenditure to be used to pay for a portion of the overall roadway resurfacing CIP project as detailed above.

AUTHORIZED POSITION CAP
There are no positions in this subfund.

2002 GUAR ENTITLEMENT CONSTR
SUBFUND -- 31P

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	0	83,151		83,151
	0	0	83,151		83,151
TOTAL REVENUE	**0**	**0**	**83,151**		**83,151**
EXPENDITURES					
PUBLIC WORKS					
Capital Outlay	0	0	83,151		83,151
	0	0	83,151		83,151
TOTAL EXPENDITURES	**0**	**0**	**83,151**		**83,151**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

2002 GUAR ENTITLEMENT CONSTRUCTION
SUBFUND 31P

BACKGROUND
This fund currently houses appropriated interest to fund a portion of the overall roadway resurfacing project in the FY 15 Capital Improvement Projects (CIP).

REVENUE
Miscellaneous Revenue

- This amount represents the amount of interest income being appropriated from available funding to pay for a portion of the overall roadway resurfacing CIP project.

EXPENDITURES
Capital Outlay

- This this the capital expenditure to be used to pay for a portion of the overall roadway resurfacing CIP project as detailed above.

AUTHORIZED POSITION CAP
There are no positions in this subfund.

2003B EXCISE TAXES REV BONDS
SUBFUND -- 31Q

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	0	46,462		46,462
	0	0	46,462		46,462
TOTAL REVENUE	**0**	**0**	**46,462**		**46,462**
EXPENDITURES					
PUBLIC WORKS					
Capital Outlay	0	0	46,462		46,462
	0	0	46,462		46,462
TOTAL EXPENDITURES	**0**	**0**	**46,462**		**46,462**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

2003B EXCISE TAX REVENUE BONDS
SUBFUND 31Q

BACKGROUND
This fund currently houses appropriated interest to fund a portion of the overall roadway resurfacing project in the FY 15 Capital Improvement Projects (CIP).

REVENUE
Miscellaneous Revenue

- This amount represents the amount of interest income being appropriated from available funding to pay for a portion of the overall roadway resurfacing CIP project.

EXPENDITURES
Capital Outlay

- This this the capital expenditure to be used to pay for a portion of the overall roadway resurfacing CIP project as detailed above.

AUTHORIZED POSITION CAP
There are no positions in this subfund.

2002A EXCISE TAXES REV BOND
SUBFUND -- 31S

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	0	8,854		8,854
	0	0	8,854		8,854
TOTAL REVENUE	**0**	**0**	**8,854**		**8,854**
EXPENDITURES					
PUBLIC WORKS					
Capital Outlay	0	0	8,854		8,854
	0	0	8,854		8,854
TOTAL EXPENDITURES	**0**	**0**	**8,854**		**8,854**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

2002A EXCISE TAX REVENUE BONDS
SUBFUND 31S

BACKGROUND
This fund currently houses appropriated interest to fund a portion of the overall roadway resurfacing project in the FY 15 Capital Improvement Projects (CIP).

REVENUE
Miscellaneous Revenue

- This amount represents the amount of interest income being appropriated from available funding to pay for a portion of the overall roadway resurfacing CIP project.

EXPENDITURES
Capital Outlay

- This this the capital expenditure to be used to pay for a portion of the overall roadway resurfacing CIP project as detailed above.

AUTHORIZED POSITION CAP
There are no positions in this subfund.

SERIES 2002A CAPITAL IMPROV REVENUE BDS

SUBFUND -- 31T

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	0	34,723		34,723
	0	0	34,723		34,723
TOTAL REVENUE	**0**	**0**	**34,723**		**34,723**
EXPENDITURES					
PUBLIC WORKS					
Capital Outlay	0	0	34,723		34,723
	0	0	34,723		34,723
TOTAL EXPENDITURES	**0**	**0**	**34,723**		**34,723**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

SERIES 2002A CAPITAL IMPROVEMENT REV BONDS
SUBFUND 31T

BACKGROUND
This fund currently houses appropriated interest to fund a portion of the overall roadway resurfacing project in the FY 15 Capital Improvement Projects (CIP).

REVENUE
Miscellaneous Revenue

- This amount represents the amount of interest income being appropriated from available funding to pay for a portion of the overall roadway resurfacing CIP project.

EXPENDITURES
Capital Outlay

- This this the capital expenditure to be used to pay for a portion of the overall roadway resurfacing CIP project as detailed above.

AUTHORIZED POSITION CAP
There are no positions in this subfund.

2002 LOCAL GOVT SALES TAX REF & IMP BDS
SUBFUND -- 31V

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	0	19,899		19,899
	0	0	19,899		19,899
TOTAL REVENUE	**0**	**0**	**19,899**		**19,899**
EXPENDITURES					
PUBLIC WORKS					
Capital Outlay	0	0	19,899		19,899
	0	0	19,899		19,899
TOTAL EXPENDITURES	**0**	**0**	**19,899**		**19,899**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

2002 LOCAL GOVERNMENT SALES TAX REF & IMP BONDS
SUBFUND 31V

BACKGROUND
This fund currently houses appropriated interest to fund a portion of the overall roadway resurfacing project in the FY 15 Capital Improvement Projects (CIP).

REVENUE
Miscellaneous Revenue

- This amount represents the amount of interest income being appropriated from available funding to pay for a portion of the overall roadway resurfacing CIP project.

EXPENDITURES
Capital Outlay

- This this the capital expenditure to be used to pay for a portion of the overall roadway resurfacing CIP project as detailed above.

AUTHORIZED POSITION CAP
There are no positions in this subfund.

2002B EXCISE TAXES REV BOND(SHANDS)
SUBFUND -- 31W

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	0	48,883		48,883
	0	0	48,883		48,883
TOTAL REVENUE	**0**	**0**	**48,883**		**48,883**
EXPENDITURES					
PUBLIC WORKS					
Capital Outlay	0	0	48,883		48,883
	0	0	48,883		48,883
TOTAL EXPENDITURES	**0**	**0**	**48,883**		**48,883**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

2002B EXCISE TAX REVENUE BONDS - SHANDS
SUBFUND 31W

BACKGROUND
This fund currently houses appropriated interest to fund a portion of the overall roadway resurfacing project in the FY 15 Capital Improvement Projects (CIP).

REVENUE
Miscellaneous Revenue

- This amount represents the amount of interest income being appropriated from available funding to pay for a portion of the overall roadway resurfacing CIP project.

EXPENDITURES
Capital Outlay

- This this the capital expenditure to be used to pay for a portion of the overall roadway resurfacing CIP project as detailed above.

AUTHORIZED POSITION CAP
There are no positions in this subfund.

GENERAL CAPITAL PROJECTS
SUBFUND -- 322

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	902,837	0	0		0
Transfers From Other Funds	5,020,723	5,242,277	384,000	-92.7%	-4,858,277
	5,923,560	5,242,277	384,000	-92.7%	-4,858,277
TOTAL REVENUE	**5,923,560**	**5,242,277**	**384,000**	**-92.7%**	**-4,858,277**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	0	6,891,000	0	-100.0%	-6,891,000
Cash Carryover	392,000	388,000	384,000	-1.0%	-4,000
	392,000	7,279,000	384,000	-94.7%	-6,895,000
OFFICE OF ECONOMIC DEVELOPMENT					
Contingencies	0	-2,036,723	0	-100.0%	2,036,723
	0	-2,036,723	0	-100.0%	2,036,723
TOTAL EXPENDITURES	**392,000**	**5,242,277**	**384,000**	**-92.7%**	**-4,858,277**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

GENERAL CAPITAL PROJECTS
SUBFUND 322

BACKGROUND
This fund houses appropriated pay-go and Banking Fund borrowed funds prior to FY 09. The only new activity in this fund is an annual loan repayment amount and other non- interest pay-go capital projects.

REVENUE
Transfers From Other Funds

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

EXPENDITURES
Cash Carryover

- This is the loan repayment of $384,000 as mentioned above.

AUTHORIZED POSITION CAP
There are no positions in this subfund.

JAX RECREATION & ENVIRONMENTAL LAND ACQ

SUBFUND -- 324

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	0	1,034,507		1,034,507
	0	0	1,034,507		1,034,507
TOTAL REVENUE	**0**	**0**	**1,034,507**		**1,034,507**
EXPENDITURES					
PUBLIC WORKS					
Capital Outlay	0	0	1,034,507		1,034,507
	0	0	1,034,507		1,034,507
TOTAL EXPENDITURES	**0**	**0**	**1,034,507**		**1,034,507**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

JAX RECREATION AND ENVIRONMENTAL LAND AQUISITON
SUBFUND 324

BACKGROUND
This fund currently houses appropriated interest to fund a portion of the overall roadway resurfacing project in the FY 15 Capital Improvement Projects (CIP).

REVENUE
Miscellaneous Revenue

- This amount represents the amount of interest income being appropriated from available funding to pay for a portion of the overall roadway resurfacing CIP project.

EXPENDITURES
Capital Outlay

- This this the capital expenditure to be used to pay for a portion of the overall roadway resurfacing CIP project as detailed above.

AUTHORIZED POSITION CAP
There are no positions in this subfund.

2009 AUTHORIZED CAPITAL PROJECTS
SUBFUND -- 327

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
INTRA-GOVERNMENTAL SERVICES					
Other Sources	0	250,000	0	-100.0%	-250,000
	0	250,000	0	-100.0%	-250,000
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	126,948	0	665,857		665,857
Transfers From Other Funds	0	0	0		0
	126,948	0	665,857		665,857
PARKS, RECREATION & COMMUNITY SVCS					
Other Sources	0	1,000,000	0	-100.0%	-1,000,000
	0	1,000,000	0	-100.0%	-1,000,000
PUBLIC WORKS					
Other Sources	0	-1,250,000	0	-100.0%	1,250,000
	0	-1,250,000	0	-100.0%	1,250,000
TOTAL REVENUE	**126,948**	**0**	**665,857**		**665,857**
EXPENDITURES					
INTRA-GOVERNMENTAL SERVICES					
Capital Outlay	0	250,000	0	-100.0%	-250,000
	0	250,000	0	-100.0%	-250,000
PARKS, RECREATION & COMMUNITY SVCS					
Internal Service - Capital Expense	1,394	0	0		0
Capital Outlay	132,439	2,050,000	0	-100.0%	-2,050,000
	133,833	2,050,000	0	-100.0%	-2,050,000
PLANNING AND DEVELOPMENT					
Capital Outlay	89,817	0	0		0
	89,817	0	0		0
PUBLIC WORKS					
Internal Service - Capital Expense	2,822	0	0		0
Operating - Capital Expense	15,901	0	0		0
Capital Outlay	2,459,376	-1,250,000	665,857	-153.3%	1,915,857
	2,478,099	-1,250,000	665,857	-153.3%	1,915,857
SPECIAL SERVICES					
Internal Service - Capital Expense	-1,287	0	0		0
Capital Outlay	387,376	-1,050,000	0	-100.0%	1,050,000
	386,089	-1,050,000	0	-100.0%	1,050,000
TOTAL EXPENDITURES	**3,087,838**	**0**	**665,857**		**665,857**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

2009 AUTHORIZED CAPITAL PROEJCTS
SUBFUND 327

BACKGROUND
This fund currently houses appropriated interest to fund a portion of the overall roadway resurfacing project in the FY 15 Capital Improvement Projects (CIP) and budgetary transfers of prior year appropriations to fund a project in the FY 15 Capital Improvement Projects (CIP).

REVENUE
Non-Departmental / Fund Level Activities
Miscellaneous Revenue

- This amount represents the amount of interest income being appropriated from available funding to pay for a portion of the overall roadway resurfacing CIP project.

Public Works
Other Sources

- The total budget shows as $0 however the FY 15 budget contains a budgetary transfer. The table below details the project and project amount to be funded with budgetary transfers between projects. Any negative amounts in the table represent de-appropriation of previously approved banking fund borrowing that is being transferred to another capital project.

0

Project Title	FY15 Proposed
St Johns River Bulkhead Assessment	-398,639
Willowbranch Creek Bulkhead	398,639

EXPENDITURES
Public Works
Capital Outlay

- The amount showing in FY 15 proposed is the capital expenditure to be used to pay for a portion of the overall roadway resurfacing CIP project as detailed above. There is also a budgetary transfer of prior year appropriations to fund a project in the FY 15 CIP. The table below details the project and project amount of the budgetary transfers between projects. Any negative amounts in the table represent de-appropriation of previously approved banking fund borrowing that is being transferred to another capital project.

0

Project Title	FY15 Proposed
St Johns River Bulkhead Assessment	-398,639
Willowbranch Creek Bulkhead	398,639

AUTHORIZED POSITION CAP
There are no positions in this subfund.

2010 AUTHORIZED CAPITAL PROJECTS
SUBFUND -- 328

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	63,806	0	377,631		377,631
Transfers From Other Funds	0	0	0		0
	63,806	0	377,631		377,631
PUBLIC WORKS					
Other Sources	0	0	0		0
	0	0	0		0
TOTAL REVENUE	**63,806**	**0**	**377,631**		**377,631**
EXPENDITURES					
PUBLIC WORKS					
Internal Service - Capital Expense	-2,284	0	0		0
Capital Outlay	652,496	0	377,631		377,631
	650,211	0	377,631		377,631
REGULATORY COMPLIANCE					
Operating - Capital Expense	12,647	0	0		0
Capital Outlay	966,908	0	0		0
	979,556	0	0		0
TOTAL EXPENDITURES	**1,629,767**	**0**	**377,631**		**377,631**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

2010 AUTHORIZED CAPITAL PROJECTS
SUBFUND 328

BACKGROUND
This fund currently houses appropriated interest to fund a portion of the overall roadway resurfacing project in the FY 15 Capital Improvement Projects (CIP) and budgetary transfers of prior year appropriations to fund a project in the FY 15 Capital Improvement Projects (CIP).

REVENUE
Non-Departmental / Fund Level Activities
Miscellaneous Revenue

- This amount represents the amount of interest income being appropriated from available funding to pay for a portion of the overall roadway resurfacing CIP project.

Public Works
Other Sources

- The total budget shows as $0 however the FY 15 budget contains a budgetary transfer. The table below details the project and project amount to be funded with budgetary transfers between projects. Any negative amounts in the table represent de-appropriation of previously approved banking fund borrowing that is being transferred to another capital project.

0

Project Title	FY15 Proposed
St Johns River Bulkhead Assessment	-1,100,000
Willowbranch Creek Bulkhead	1,100,000

EXPENDITURES
Public Works
Capital Outlay

- The amount showing in FY 15 proposed is the capital expenditure to be used to pay for a portion of the overall roadway resurfacing CIP project as detailed above. There is also a budgetary transfer of prior year appropriations to fund a project in the FY 15 CIP. The table below details the project and project amount of the budgetary transfers between projects. Any negative amounts in the table represent de-appropriation of previously approved banking fund borrowing that is being transferred to another capital project.

0

Project Title	FY15 Proposed
St Johns River Bulkhead Assessment	-1,491,361
Willowbranch Creek Bulkhead	1,491,361

AUTHORIZED POSITION CAP
There are no positions in this subfund.

2012 AUTHORIZED CAPITAL PROJECTS
SUBFUND -- 32A

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	43,846	0	0		0
Transfers From Other Funds	0	0	0		0
	43,846	0	0		0
PUBLIC WORKS					
Other Sources	4,820,580	0	0		0
	4,820,580	0	0		0
TOTAL REVENUE	**4,864,426**	**0**	**0**		**0**
EXPENDITURES					
PUBLIC WORKS					
Internal Service - Capital Expense	57	0	0		0
Capital Outlay	4,829,149	0	0		0
	4,829,207	0	0		0
REGULATORY COMPLIANCE					
Capital Outlay	12,469,341	0	0		0
	12,469,341	0	0		0
TOTAL EXPENDITURES	**17,298,548**	**0**	**0**		**0**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

2012 AUTHORIZED CAPITAL PROJECTS
SUBFUND 32A

BACKGROUND
This fund currently houses a budgetary transfers of prior year appropriations to fund a project in the FY 15 Capital Improvement Projects (CIP). The revenue and expenditures are detailed in the tables below.

REVENUE
Public Works
Other Sources

- The total budget shows as $0 however the FY 15 budget contains a budgetary transfer. The table below details the project and project amount to be funded with budgetary transfers between projects. Any negative amounts in the table represent de-appropriation of previously approved banking fund borrowing that is being transferred to another capital project.

0

Project Title	FY15 Proposed
St Johns River Bulkhead Assessment	-610,000
Willowbranch Creek Bulkhead	610,000

EXPENDITURES
Public Works
Capital Outlay

- The total budget shows as $0 however the FY 15 budget contains a budgetary transfer. The table below details the project and project amount to be funded with budgetary transfers between projects. Any negative amounts in the table represent de-appropriation of previously approved capital funding that is being transferred to another capital project.

0

Project Title	FY15 Proposed
St Johns River Bulkhead Assessment	-610,000
Willowbranch Creek Bulkhead	610,000

AUTHORIZED POSITION CAP
There are no positions in this subfund.

2013 AUTHORIZED CAPITAL PROJECTS
SUBFUND -- 32B

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
PARKS, RECREATION & COMMUNITY SVCS					
Other Sources	0	0	0		0
	0	0	0		0
PUBLIC WORKS					
Other Sources	0	0	0		0
	0	0	0		0
TOTAL REVENUE	**0**	**0**	**0**		**0**
EXPENDITURES					
PARKS, RECREATION & COMMUNITY SVCS					
Capital Outlay	0	0	0		0
	0	0	0		0
PUBLIC WORKS					
Capital Outlay	0	0	0		0
	0	0	0		0
TOTAL EXPENDITURES	**0**	**0**	**0**		**0**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

2013 AUTHORIZED CAPITAL PROJECTS
SUBFUND 32B

BACKGROUND
This fund currently houses a budgetary transfers of prior year appropriations to fund a project in the FY 15 Capital Improvement Projects (CIP). The revenue and expenditures are detailed in the tables below.

REVENUE
Public Works
Other Sources

- The total budget shows as $0 however the FY 15 budget contains a budgetary transfer. The table below details the project and project amount to be funded with budgetary transfers between projects. Any negative amounts in the table represent de-appropriation of previously approved banking fund borrowing that is being transferred to another capital project.

	0
Project Title	FY15 Proposed
St Johns River Bulkhead	-1,000,000
Countywide Bulkhead Replacement	1,000,000

EXPENDITURES
Public Works
Capital Outlay

- The total budget shows as $0 however the FY 15 budget contains a budgetary transfer. The table below details the project and project amount to be funded with budgetary transfers between projects. Any negative amounts in the table represent de-appropriation of previously approved capital funding that is being transferred to another capital project.

	0
Project Title	FY15 Proposed
St Johns River Bulkhead	-1,000,000
Countywide Bulkhead Replacement	1,000,000

AUTHORIZED POSITION CAP
There are no positions in this subfund.

2015 AUTHORIZED CAPITAL PROJECTS
SUBFUND -- 32D

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
DOWNTOWN INVESTMENT AUTHORITY					
Other Sources	0	0	14,303,200		14,303,200
	0	0	14,303,200		14,303,200
FIRE AND RESCUE					
Other Sources	0	0	3,800,000		3,800,000
	0	0	3,800,000		3,800,000
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers From Other Funds	0	0	1,250,000		1,250,000
	0	0	1,250,000		1,250,000
OFFICE OF ECONOMIC DEVELOPMENT					
Other Sources	0	0	1,000,000		1,000,000
	0	0	1,000,000		1,000,000
OFFICE OF THE SHERIFF					
Other Sources	0	0	2,115,000		2,115,000
	0	0	2,115,000		2,115,000
PARKS, RECREATION & COMMUNITY SVCS					
Miscellaneous Revenue	0	0	125,000		125,000
Other Sources	0	0	7,453,472		7,453,472
	0	0	7,578,472		7,578,472
PUBLIC LIBRARIES					
Other Sources	0	0	759,500		759,500
	0	0	759,500		759,500
PUBLIC WORKS					
Intergovernmental Revenue	0	0	100,000		100,000
Other Sources	0	0	48,993,540		48,993,540
	0	0	49,093,540		49,093,540
REGULATORY COMPLIANCE					
Other Sources	0	0	21,328,000		21,328,000
	0	0	21,328,000		21,328,000
TOTAL REVENUE	**0**	**0**	**101,227,712**		**101,227,712**
EXPENDITURES					
DOWNTOWN INVESTMENT AUTHORITY					
Capital Outlay	0	0	14,303,200		14,303,200
	0	0	14,303,200		14,303,200
FIRE AND RESCUE					
Capital Outlay	0	0	3,800,000		3,800,000
	0	0	3,800,000		3,800,000

OFFICE OF ECONOMIC DEVELOPMENT					
Capital Outlay	0	0	1,000,000		1,000,000
	0	0	1,000,000		1,000,000
OFFICE OF THE SHERIFF					
Capital Outlay	0	0	3,115,000		3,115,000
	0	0	3,115,000		3,115,000
PARKS, RECREATION & COMMUNITY SVCS					
Capital Outlay	0	0	7,828,472		7,828,472
	0	0	7,828,472		7,828,472
PUBLIC LIBRARIES					
Capital Outlay	0	0	759,500		759,500
	0	0	759,500		759,500
PUBLIC WORKS					
Capital Outlay	0	0	49,093,540		49,093,540
	0	0	49,093,540		49,093,540
REGULATORY COMPLIANCE					
Capital Outlay	0	0	21,328,000		21,328,000
	0	0	21,328,000		21,328,000
TOTAL EXPENDITURES	**0**	**0**	**101,227,712**		**101,227,712**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

2015 AUTHORIZED CAPITAL PROJECTS
SUBFUND 32D

BACKGROUND
This fund currently houses the FY 15 proposed Capital Improvement Projects (CIP) to be funded with Banking Fund borrowing as detailed on budget ordinance schedule B4a as well as pay-go funds transferred from other funds for FY 15 proposed CIP projects.

REVENUE
Other Sources

- The funding in other sources represents FY 15 proposed borrowing for the CIP and is detailed in the table below.

Transfers From Other Funds

- This amount represents a transfer from the Metropolitan Park Maintenance trust fund (SF 1D4) of $250,000 to fund the Metropolitan Park pavilion project and from the JSO federal forfeiture trust (SF 64E) of $1,000,000 to help fund a portion of the firing range office/training building.

Miscellaneous Revenue

- This amount represents a contribution from a private source of $125,000 to help fund a portion of the Touchton road park project.

Intergovernmental Revenue

- This amount represents a contribution from a the department of transportation of $100,000 to help fund a portion of the US 1 water and sidewalk improvement project.

EXPENDITURES
Capital Outlay

- The table below details the project and project amounts:

Downtown Investment Authority 14,303,200

Project Title	FY15 Proposed
Downtown Street & Lighting Improvements	750,000
Downtown Enhancements-Improved Wayfarer Signage	750,000
Downtown Traffic Improvements - Two Way Streets	1,003,200
Jacksonville Landing	11,800,000

Fire and Rescue 3,800,000

Project Title	FY15 Proposed
Fire Station 56 Relocation	3,800,000

Office of Economic Development 1,000,000

Project Title	FY15 Proposed
Jax Port	1,000,000

Office of the Sheriff 3,115,000

Project Title	FY15 Proposed
Range Office/Training Building	3,115,000

Parks, Recreation and Community Services 7,828,472

Project Title	FY15 Proposed
Metropolitan Park Pavilion	250,000
Hammond Park Improvements	400,000
Alberts Field - Improvements	250,000
Blue Cypress Pool and Park	120,000
Blue Cypress - Boardwalk	658,472
Equestrian Center	350,000
Touchton Road Park	1,600,000
Huguenot Park - Entrance	1,200,000
Countywide Parks- Upgrades/Maintenance Repairs	3,000,000

Public Libraries 759,500

Project Title	FY15 Proposed
Main Library - Library Café Project	259,500
Main Library - Collaborative Spaces	250,000
Webb Westconnect Branch Library - Children's Center	250,000

Public Works 49,093,540

Project Title	FY15 Proposed
ADA Compliance - Public Buildings	2,500,000
ADA Compliance - Curbs Ramps	7,500,000
Roadway Resurfacing	9,972,100
Mary Singleton Senior Center - Renovation	400,000
Tactical Support Facility - Roof System	128,528
Fire Station #4 - Roof Replacement/ Waterproofing	181,167
Charlie Joseph Senior Center - Renovation	390,000
Public Buildings - Roofing	700,000
Police Memorial Building - Backup Chiller	126,745
Jax Beach Pier	250,000
Baseball Grounds - Soccer Conversion	300,000
Pretrial Detention Facility - Stair and Shower	500,000
Pretrial Detention Facility - Water Lines Repipe	800,000
Old County Courthouse - Remediation/Demolition	4,200,000
Capital Facilities Maintenance	1,100,000
Land Acquisition - Moncrieff & 13th Evaluation	200,000
Riverview Senior Center - Renovation	270,000
Convention Center - Fire Alarm Replacement	400,000
Lone Star Road - Extension	750,000
Five Points Project - Improvements	750,000
Old San Jose Blvd. Improvements	30,000
Curb and Gutter Petition - Robinson's Addition	250,000
Sidewalk Construction and Repair	5,920,000
Intersection Improvements, Bridge, Misc. Construction	5,400,000
US-1 Water and Sidewalk Improvements	3,075,000
Northbank Riverwalk & Bulkhead Repair	3,000,000

Regulatory Compliance 21,328,000

Project Title	FY15 Proposed
Jax Ash Sites	12,328,000
Countywide Environmental Compliance	6,000,000
BMAP Water Quality Credit Trading	3,000,000

AUTHORIZED POSITION CAP

There are no positions in this subfund.

TAX INCREMENT DIST CAPITAL PROJECTS
SUBFUND -- 32T

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers From Other Funds	180,000	3,308,186	3,400,000	2.8%	91,814
	180,000	3,308,186	3,400,000	2.8%	91,814
OFFICE OF ECONOMIC DEVELOPMENT					
Miscellaneous Revenue	7,123	0	0		0
	7,123	0	0		0
TOTAL REVENUE	**187,123**	**3,308,186**	**3,400,000**	**2.8%**	**91,814**
EXPENDITURES					
OFFICE OF ECONOMIC DEVELOPMENT					
Capital Outlay	1,020,928	3,308,186	3,400,000	2.8%	91,814
	1,020,928	3,308,186	3,400,000	2.8%	91,814
TOTAL EXPENDITURES	**1,020,928**	**3,308,186**	**3,400,000**	**2.8%**	**91,814**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

TAX INCREMENT DISTRICT CAPITAL PROJECTS
SUBFUND 32T

BACKGROUND

This fund is used to house capital projects that are funded by the various Tax Increment Districts. The FY 15 appropriation was authorized on 2012-492-E using funds transferred from the JIA area tax increment district fund (SF 185). The funding from is for FY 15 only with a maximum indebtedness of $3.4 million with all funding being paid to Roadway Builder as detailed in 2012-492-E.

REVENUE

Transfer From Other Funds

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

EXPENDITURES

Capital Outlay

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

AUTHORIZED POSITION CAP

There are no positions in this subfund.

FL INLAND NAVIGATION DISTRICT GRANTS
SUBFUND -- 331

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	813,220	0	-100.0%	-813,220
	0	813,220	0	-100.0%	-813,220
PARKS, RECREATION & COMMUNITY SVCS					
Intergovernmental Revenue	0	685,720	969,600	41.4%	283,880
Miscellaneous Revenue	0	0	1,163,520		1,163,520
	0	685,720	2,133,120	211.1%	1,447,400
TOTAL REVENUE	**0**	**1,498,940**	**2,133,120**	**42.3%**	**634,180**
EXPENDITURES					
PARKS, RECREATION & COMMUNITY SVCS					
Capital Outlay	0	1,498,940	2,133,120	42.3%	634,180
	0	1,498,940	2,133,120	42.3%	634,180
TOTAL EXPENDITURES	**0**	**1,498,940**	**2,133,120**	**42.3%**	**634,180**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

FLORIDA INLAND NAVIGATION DISTRICT GRANTS
SUBFUND 331

BACKGROUND
This subfund houses the funding that will be used to fund F.I.N.D. capital projects proposed in the FY 15 CIP and approved in ordinance 2014-022-A.

REVENUE
Parks, Recreation & Community Services
Intergovernmental Revenue

- This represents the total amount of grant funding that will be received from the Florida Inland Navigation District to fund a portion of the capital project costs.

Miscellaneous Revenue

- The funding in Miscellaneous Revenue is interest earnings accumulated in this subfund and will be used to pay the match portion of the F.I.N.D grants.

EXPENDITURES
Capital Outlay

- The table below details the project and project amounts for all funding sources:

	2,133,120
Project Title	FY15 Proposed
Arlington Lions Club Boat Ramp	232,650
County Dock Road Boat Ramp	112,200
Exchange Island - Docks & Pavilion	249,150
Northbank Riverwalk and Bulkhead Repairs	157,080
Ortega River - Mooring Field and Channel	330,000
Pottsburg Creek - Dredge	825,000
Sisters Creek Marina/Boat Ramp - Redesign	227,040

AUTHORIZED POSITION CAP
There are no positions in this subfund.

RIVER CITY RENAISSANCE BD CONSTRUCTION

SUBFUND -- 341

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	0	15,462		15,462
	0	0	15,462		15,462
TOTAL REVENUE	**0**	**0**	**15,462**		**15,462**
EXPENDITURES					
PUBLIC WORKS					
Capital Outlay	0	0	15,462		15,462
	0	0	15,462		15,462
TOTAL EXPENDITURES	**0**	**0**	**15,462**		**15,462**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

RIVER CITY RENAISSANCE BOND CONSTRUCTION
SUBFUND 341

BACKGROUND
This fund currently houses appropriated interest to fund a portion of the overall roadway resurfacing project in the FY 15 Capital Improvement Projects (CIP).

REVENUE
Miscellaneous Revenue

- This amount represents the amount of interest income being appropriated from available funding to pay for a portion of the overall roadway resurfacing CIP project.

EXPENDITURES
Capital Outlay

- This this the capital expenditure to be used to pay for a portion of the overall roadway resurfacing CIP project as detailed above.

AUTHORIZED POSITION CAP
There are no positions in this subfund.

ETR BOND LOAN FUND (PROTON BEAM)
SUBFUND -- 362

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	0	67,851		67,851
	0	0	67,851		67,851
TOTAL REVENUE	**0**	**0**	**67,851**		**67,851**
EXPENDITURES					
PUBLIC WORKS					
Capital Outlay	0	0	67,851		67,851
	0	0	67,851		67,851
TOTAL EXPENDITURES	**0**	**0**	**67,851**		**67,851**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

EXCISE TAX REVENUE BONDS LOAN FUND – PROTON BEAM SUBFUND 362

BACKGROUND
This fund currently houses appropriated interest to fund a portion of the overall roadway resurfacing project in the FY 15 Capital Improvement Projects (CIP).

REVENUE
Miscellaneous Revenue

- This amount represents the amount of interest income being appropriated from available funding to pay for a portion of the overall roadway resurfacing CIP project.

EXPENDITURES
Capital Outlay

- This this the capital expenditure to be used to pay for a portion of the overall roadway resurfacing CIP project as detailed above.

AUTHORIZED POSITION CAP
There are no positions in this subfund.

2004 EXCISE TAXES REV BOND
SUBFUND -- 363

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	0	709,785		709,785
	0	0	709,785		709,785
TOTAL REVENUE	**0**	**0**	**709,785**		**709,785**
EXPENDITURES					
PUBLIC WORKS					
Capital Outlay	0	0	709,785		709,785
	0	0	709,785		709,785
TOTAL EXPENDITURES	**0**	**0**	**709,785**		**709,785**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

2004 EXCISE TAX REVENUE BONDS
SUBFUND 363

BACKGROUND
This fund currently houses appropriated interest to fund a portion of the overall roadway resurfacing project in the FY 15 Capital Improvement Projects (CIP).

REVENUE
Miscellaneous Revenue

- This amount represents the amount of interest income being appropriated from available funding to pay for a portion of the overall roadway resurfacing CIP project.

EXPENDITURES
Capital Outlay

- This this the capital expenditure to be used to pay for a portion of the overall roadway resurfacing CIP project as detailed above.

AUTHORIZED POSITION CAP
There are no positions in this subfund.

ETR BONDS, RIVER CITY MARKETPLACE
SUBFUND -- 364

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	0	7,652		7,652
	0	0	7,652		7,652
TOTAL REVENUE	**0**	**0**	**7,652**		**7,652**
EXPENDITURES					
PUBLIC WORKS					
Capital Outlay	0	0	7,652		7,652
	0	0	7,652		7,652
TOTAL EXPENDITURES	**0**	**0**	**7,652**		**7,652**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

EXCISE TAX REVENUE BONDS – RIVER CITY MARKETPLACE SUBFUND 364

BACKGROUND
This fund currently houses appropriated interest to fund a portion of the overall roadway resurfacing project in the FY 15 Capital Improvement Projects (CIP).

REVENUE
Miscellaneous Revenue

- This amount represents the amount of interest income being appropriated from available funding to pay for a portion of the overall roadway resurfacing CIP project.

EXPENDITURES
Capital Outlay

- This this the capital expenditure to be used to pay for a portion of the overall roadway resurfacing CIP project as detailed above.

AUTHORIZED POSITION CAP
There are no positions in this subfund.

SOLID WASTE MITIGATION-CAPITAL PRJ
SUBFUND -- 44I

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
PUBLIC WORKS					
Charges for Services	175,114	174,950	178,470	2.0%	3,520
Miscellaneous Revenue	4,954	18,034	18,034	0.0%	0
	180,068	192,984	196,504	1.8%	3,520
TOTAL REVENUE	**180,068**	**192,984**	**196,504**	**1.8%**	**3,520**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Cash Carryover	0	192,984	196,504	1.8%	3,520
	0	192,984	196,504	1.8%	3,520
TOTAL EXPENDITURES	**0**	**192,984**	**196,504**	**1.8%**	**3,520**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

SOLID WASTE MITIGATION CAPITAL PROJECTS
SUBFUND 44I

BACKGROUND
The Solid Waste Mitigation Capital Projects Subfund was established to record and account for capital projects attributed to Class I landfill mitigation capital projects as well as to provide a separate subfund to isolate the Taye Brown Regional Park Improvement District's share of Internal Host Fees collected at the Trail Ridge Landfill, and associated investment earnings, from general mitigation activities.

The subfund also serves as the Taye Brown Regional Park Improvement Trust Fund, a permanent, on-going trust fund of the City of Jacksonville. The subfund is authorized to accept Council appropriations, gifts, fees, and other types of donations.

REVENUE
Charges for Services
- Internal Host Fee revenue is derived from the Taye Brown Regional Park Improvement District's share of Resource Recovery Fees collected at the Trail Ridge Landfill.

Miscellaneous Revenue
- Is made up of anticipated interest earnings for FY 15.

EXPENDITURES
Cash Carryover
- All available revenue is placed in a cash carryover until appropriated.

AUTHORIZED POSITION CAP
There are no authorized positions in this subfund.

SOLID WASTE GENERAL CAPITAL PROJECTS
SUBFUND -- 44K

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
PUBLIC WORKS					
Other Sources	0	5,406,000	49,677,000	818.9%	44,271,000
	0	5,406,000	49,677,000	818.9%	44,271,000
TOTAL REVENUE	**0**	**5,406,000**	**49,677,000**	**818.9%**	**44,271,000**
EXPENDITURES					
PUBLIC WORKS					
Capital Outlay	0	5,406,000	49,677,000	818.9%	44,271,000
	0	5,406,000	49,677,000	818.9%	44,271,000
TOTAL EXPENDITURES	**0**	**5,406,000**	**49,677,000**	**818.9%**	**44,271,000**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

SOLID WASTE GENERAL CAPITAL PROJECTS
SUBFUND 44K

BACKGROUND
This fund currently houses the FY 15 proposed Solid Waste Capital Improvement Projects (CIP) to be funded with Banking Fund borrowing as detailed on budget ordinance schedule B4b.

REVENUE
Other Sources

- The funding in other sources represents FY 15 proposed borrowing for the CIP and is detailed in the table below.

EXPENDITURES
Capital Outlay

- The table below details the project and project amounts:

	49,677,000
Project Title	FY 15 Proposed
Compressed Natural Gas Conversion	6,677,000
Trail Ridge Landfill Expansion	43,000,000

AUTHORIZED POSITION CAP
There are no positions in this subfund.

STORMWATER SERVICES - CAPITAL PROJECTS
SUBFUND -- 462

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers From Other Funds	5,837,679	7,443,023	5,837,152	-21.6%	-1,605,871
	5,837,679	7,443,023	5,837,152	-21.6%	-1,605,871
PUBLIC WORKS					
Miscellaneous Revenue	279,456	0	0		0
Other Sources	0	3,591,000	7,744,500	115.7%	4,153,500
	279,456	3,591,000	7,744,500	115.7%	4,153,500
TOTAL REVENUE	**6,117,135**	**11,034,023**	**13,581,652**	**23.1%**	**2,547,629**
EXPENDITURES					
PUBLIC WORKS					
Internal Service - Capital Expense	877	0	0		0
Operating - Capital Expense	-46,602	0	0		0
Capital Outlay	9,064,795	11,034,023	13,581,652	23.1%	2,547,629
	9,019,070	11,034,023	13,581,652	23.1%	2,547,629
TOTAL EXPENDITURES	**9,019,070**	**11,034,023**	**13,581,652**	**23.1%**	**2,547,629**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

STORMWATER SERVICES – CAPITAL PROJECTS
SUBFUND 462

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

REVENUE
Transfers from Other Funds

- The amount represents the transfer from the Stormwater Services operating fund (SF 461) to fund a portion of the CIP projects with pay-go.

Other Sources

- This amount represents the FY 15 proposed borrowing needed for the projects below and is detailed on the B4b budget ordinance schedule.

EXPENDITURES
Capital Outlay

- The table below details the project and project amounts:

13,581,652

Project		Project Title	FY 15 Approved
PW0768	01	Champlain Road Drainage Improvements	140,000
PW0769	01	Collen Road North Drainage Improvements	140,000
PW0771	01	Hobart Avenue Drainage Improvements	202,000
PW0773	01	Margate Drive Drainage Improvements	205,000
PW0774	01	Nolan Street Drainage Improvements	208,000
PW0770	01	Highway Avenue Fabriform Failure Repair	320,000
PW0775	01	Reed Street Drainage Improvements	327,500
PW0772	01	Knights Lane & Sam Road Intersection Drainage Improvements	400,000
PW0767	01	Red Bay Sediment Basin Dredging	544,500
PW0708	01	LaSalle Street Outfall	2,000,000
PW0740	02	New Stormwater Improvement	2,500,000
PW0382	02	Crystal Springs Area Drainage	2,700,000
PW0072	01	Drainage System Rehab - County Wide	3,894,652

AUTHORIZED POSITION CAP
There are no authorized positions in this subfund.

SPORTS COMPLEX CAPITAL PRJ(111.136)
SUBFUND -- 4G1

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Taxes	4,995,235	4,934,203	6,361,804	28.9%	1,427,601
Miscellaneous Revenue	8,593	142,698	52,434	-63.3%	-90,264
	5,003,828	5,076,901	6,414,238	26.3%	1,337,337
TOTAL REVENUE	**5,003,828**	**5,076,901**	**6,414,238**	**26.3%**	**1,337,337**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Debt Service	0	0	3,411,058		3,411,058
Cash Carryover	0	38,516	-38,516	-200.0%	-77,032
	0	38,516	3,372,542	8656.2%	3,334,026
OFFICE OF ECONOMIC DEVELOPMENT					
Capital Outlay	4,730,526	5,038,385	0	-100.0%	-5,038,385
	4,730,526	5,038,385	0	-100.0%	-5,038,385
OFFICE OF SPORTS & ENTERTAINMENT					
Capital Outlay	0	0	3,041,696		3,041,696
	0	0	3,041,696		3,041,696
TOTAL EXPENDITURES	**4,730,526**	**5,076,901**	**6,414,238**	**26.3%**	**1,337,337**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

SPORTS COMPLEX CAPITAL MAINTENANCE (111.136)
SUBFUND 4G1

BACKGROUND

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

REVENUE

Taxes

- This represents the FY 15 anticipated 2 Cent Tourist Development Tax collections as well as an appropriation of prior year revenue.

Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 15.

EXPENDITURES

Non-Departmental / Fund Level Activities

Debt Service

- This amount represents the transfer out to the debt service fund to pay for the FY 15 interest and principal costs on the stadium improvements.

Cash Carryover

- This de-appropriates a prior year cash carryover from this all years fund.

Office of Sports & Entertainment

Capital Outlay

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

EverBank Field

Description	Amount	
Audio / Visual / Scoreboard / Broadcast	450,000	
Building Systems	775,000	
Exterior Finishes	100,000	
FF&E	150,000	
Food Service	50,000	
Interior Finishes	300,000	
Landscape & Turf	25,000	
Network & Computer Systems	25,000	
Security & Access Control	104,187	
Waterproofing	150,000	
		2,129,187

Baseball Grounds of Jacksonville

Description	Amount	
Audio / Visual / Scoreboard / Broadcast	25,000	
Building Systems	25,000	
Exterior Finishes	25,000	
FF&E	40,000	
Food Service	25,000	
Interior Finishes	20,000	
Landscape & Turf	200,000	
Waterproofing	25,000	
		385,000

Jacksonville Veterans Memorial Arena

Description	Amount	
Audio / Visual / Scoreboard / Broadcast	50,000	
Building Systems	75,000	
Food Service	205,000	
Interior Finishes	50,000	
Network & Computer Systems	50,000	
Security & Access Control	47,509	
Waterproofing	50,000	
		527,509
		3,041,696

AUTHORIZED POSITION CAP

There are no positions in this subfund.

DEBT SERVICE FUNDS

BETTER JACKSONVILLE TRUST FUND

SUBFUND -- 1I1

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Taxes	0	68,285,486	68,926,523	0.9%	641,037
Intergovernmental Revenue	0	1,225,727	1,740,284	42.0%	514,557
Miscellaneous Revenue	0	1,851,909	1,817,874	-1.8%	-34,035
	0	71,363,122	72,484,681	1.6%	1,121,559
TOTAL REVENUE	**0**	**71,363,122**	**72,484,681**	**1.6%**	**1,121,559**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Debt Service	0	71,363,122	72,484,681	1.6%	1,121,559
	0	71,363,122	72,484,681	1.6%	1,121,559
TOTAL EXPENDITURES	**0**	**71,363,122**	**72,484,681**	**1.6%**	**1,121,559**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

BETTER JACKSONVILLE TRUST FUND
SUBFUND 1I1

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

REVENUE
Taxes
- This represents the portion of the FY 15 anticipated revenue from the Local Option Sales Tax necessary to balance the fund.

Intergovernmental Revenue
- This represents anticipated monies from the US Department of Treasury for rebates related to 2008-2010 Build America Bonds.

Miscellaneous Revenue
- Is made up of anticipated interest earnings for FY 15 totaling $127,206 and payments from fiscal agents totaling $1,690,668 which is the City's portion of the Constitutional Gas Tax that is used to help fund debt service payments.

EXPENDITURES
Debt Service
- The total consists of FY 15 required debt service payments netted against prior year budgetary adjustments. The details by bond issue have been provided in a table below.

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2008 Better Jax	3,665,000	4,234,196	450	7,899,646
2009B-1 Spec Rev	2,050,000	5,613,176	900	7,664,076
2010B Spec Rev (w $90m Courthouse)	0	3,823,471	450	3,823,921
2011 Better Jax	5,740,000	3,066,404	450	8,806,854
2011B Spec Rev (w $14m Courthouse)	2,200,000	3,843,455	450	6,043,905
2012 Better Jax	11,660,000	12,835,267	450	24,495,717
2012A Better Jax	0	5,698,256	450	5,698,706
2013C Spec Rev (ref '10B / '11B MTNs)	0	1,643,822	450	1,644,272
SIB Loan #1	2,056,464	373,862	0	2,430,326
SIB Loan #2	3,443,038	534,220	0	3,977,258
	30,814,502	41,666,129	4,050	72,484,681

AUTHORIZED POSITION CAP
There are no positions in this subfund.

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

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	8,810	10,019	13.7%	1,209
Transfer In to Pay Debt Service	0	1,802,690	1,803,231	0.0%	541
	0	1,811,500	1,813,250	0.1%	1,750
TOTAL REVENUE	**0**	**1,811,500**	**1,813,250**	**0.1%**	**1,750**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Fiscal and Other Debt Fees	0	1,811,500	1,813,250	0.1%	1,750
	0	1,811,500	1,813,250	0.1%	1,750
TOTAL EXPENDITURES	**0**	**1,811,500**	**1,813,250**	**0.1%**	**1,750**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

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

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

REVENUE
Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 15 which will be used to pay a portion of the debt service costs for FY 15.

Transfer in to Pay Debt Service

- This represents a transfer from the Solid Waste operating fund (SF 441) to pay the remaining debt service costs for FY 15.

EXPENDITURES
Fiscal and Other Debt Fees

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

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2009B ETR (ref 96A)	1,645,000	168,250	0	1,813,250

AUTHORIZED POSITION CAP
There are no employees associated with this subfund.

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

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	17,388	20,131	15.8%	2,743
Transfer In to Pay Debt Service	0	3,610,812	3,659,269	1.3%	48,457
	0	3,628,200	3,679,400	1.4%	51,200
TOTAL REVENUE	**0**	**3,628,200**	**3,679,400**	**1.4%**	**51,200**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Fiscal and Other Debt Fees	0	3,628,200	3,679,400	1.4%	51,200
	0	3,628,200	3,679,400	1.4%	51,200
TOTAL EXPENDITURES	**0**	**3,628,200**	**3,679,400**	**1.4%**	**51,200**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

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

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

REVENUE
Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 15 which will be used to pay a portion of the debt service costs for FY 15.

Transfer in to Pay Debt Service

- This represents a transfer from the Solid Waste operating fund (SF 441) to pay the remaining debt service costs for FY 15.

EXPENDITURES
Fiscal and Other Debt Fees

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

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2009C ETR (ref 99B)	3,400,000	279,400	0	3,679,400

AUTHORIZED POSITION CAP
There are no employees associated with this subfund.

MUNICIPAL STADIUM - DEBT SERVICE
SUBFUND -- 4A6

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	26,521	70,621	110,064	55.9%	39,443
Other Sources	141,484,339	0	0		0
Transfers From Other Funds	5,715,252	0	0		0
Transfer In to Pay Debt Service	9,965,922	10,164,729	13,562,182	33.4%	3,397,453
	157,192,035	10,235,350	13,672,246	33.6%	3,436,896
TOTAL REVENUE	**157,192,035**	**10,235,350**	**13,672,246**	**33.6%**	**3,436,896**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Debt Service	-1,370	0	0		0
Transfers to Other Funds	10,281,850	0	0		0
Payment to Fiscal Agents	-238	0	0		0
Fiscal and Other Debt Fees	8,055,770	10,235,350	13,672,246	33.6%	3,436,896
	18,336,012	10,235,350	13,672,246	33.6%	3,436,896
TOTAL EXPENDITURES	**18,336,012**	**10,235,350**	**13,672,246**	**33.6%**	**3,436,896**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

MUNICIPAL STADIUM - DEBT SERVICE
SUBFUND 4A6

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

REVENUE
Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 15 which will be used to pay a portion of the debt service costs for FY 15.

Transfer in to Pay Debt Service

- This represents a transfer from the Municipal Stadium operating fund (SF 4A1) to pay the remaining debt service costs for FY 15.

EXPENDITURES
Fiscal and Other Debt Fees

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

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2012 Cap Imp Refunding	5,040,000	5,193,050	450	10,233,500
2014 Cap Imp - Scoreboard/Pools	1,690,000	1,748,296	450	3,438,746
	6,730,000	6,941,346	900	13,672,246

AUTHORIZED POSITION CAP
There are no city positions associated with this subfund.

MEMORIAL ARENA - DEBT SERVICE
SUBFUND -- 4B6

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	41,418	31,256	36,465	16.7%	5,209
Transfer In to Pay Debt Service	3,579,499	4,498,579	4,493,370	-0.1%	-5,209
	3,620,918	4,529,835	4,529,835	0.0%	0
TOTAL REVENUE	**3,620,918**	**4,529,835**	**4,529,835**	**0.0%**	**0**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Fiscal and Other Debt Fees	4,785,679	4,529,835	4,529,835	0.0%	0
	4,785,679	4,529,835	4,529,835	0.0%	0
TOTAL EXPENDITURES	**4,785,679**	**4,529,835**	**4,529,835**	**0.0%**	**0**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

MEMORIAL ARENA - DEBT SERVICE
SUBFUND 4B6

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

REVENUE
Miscellaneous Revenues

- Is made up of anticipated interest earnings for FY 15 which will be used to pay a portion of the debt service costs for FY 15.

Transfer In to Pay Debt Service

- This a transfer from the Better Jacksonville Plan subfund (SF 1I1) to pay the remaining debt service costs for FY 15.

EXPENDITURES
Fiscal and Other Debt Fees

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

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

AUTHORIZED POSITION CAP
There are no city positions associated with this subfund.

BASEBALL STADIUM - DEBT SERVICE
SUBFUND -- 4C6

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	10,919	8,258	9,634	16.7%	1,376
Transfer In to Pay Debt Service	948,734	1,188,482	1,187,105	-0.1%	-1,377
	959,652	1,196,740	1,196,739	0.0%	-1
TOTAL REVENUE	**959,652**	**1,196,740**	**1,196,739**	**0.0%**	**-1**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Fiscal and Other Debt Fees	1,264,403	1,196,740	1,196,739	0.0%	-1
	1,264,403	1,196,740	1,196,739	0.0%	-1
TOTAL EXPENDITURES	**1,264,403**	**1,196,740**	**1,196,739**	**0.0%**	**-1**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

BASEBALL STADIUM - DEBT SERVICE
SUBFUND 4C6

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

REVENUE
Miscellaneous Revenues

- Is made up of anticipated interest earnings for FY 15 which will be used to pay a portion of the debt service costs for FY 15.

Transfer In to Pay Debt Service

- This a transfer from the Better Jacksonville Plan subfund (SF 1I1) to pay the remaining debt service costs for FY 15.

EXPENDITURES
Fiscal and Other Debt Fees

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

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

AUTHORIZED POSITION CAP
There are no city positions associated with this subfund.

PERFORMING ARTS CENTER - DEBT SERVICE
SUBFUND -- 4D6

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	88	308	967	214.0%	659
Other Sources	1,012,282	0	0		0
Transfer In to Pay Debt Service	22,250	44,392	149,133	235.9%	104,741
	1,034,620	44,700	150,100	235.8%	105,400
TOTAL REVENUE	**1,034,620**	**44,700**	**150,100**	**235.8%**	**105,400**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Fiscal and Other Debt Fees	0	44,700	150,100	235.8%	105,400
	0	44,700	150,100	235.8%	105,400
TOTAL EXPENDITURES	**0**	**44,700**	**150,100**	**235.8%**	**105,400**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

PERFORMING ARTS CENTER - DEBT SERVICE
SUBFUND 4D6

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

REVENUE
Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 15 which will be used to pay a portion of the debt service costs for FY 15.

Transfer in to Pay Debt Service

- This represents a transfer from the Times Union Center operating fund (SF 4D1) to pay the remaining debt service costs for FY 15.

EXPENDITURES
Fiscal and Other Debt Fees

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

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2012C Spec Rev	104,000	46,100	0	150,100

AUTHORIZED POSITION CAP
There are no city positions associated with this subfund.

EQUESTRIAN CENTER - DEBT SERVICE
SUBFUND -- 4F6

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	292	829	962	16.0%	133
Transfer In to Pay Debt Service	119,974	121,376	121,328	0.0%	-48
	120,266	122,205	122,290	0.1%	85
TOTAL REVENUE	**120,266**	**122,205**	**122,290**	**0.1%**	**85**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Debt Service	2,386	0	0		0
Fiscal and Other Debt Fees	61,473	122,205	122,290	0.1%	85
	63,859	122,205	122,290	0.1%	85
TOTAL EXPENDITURES	**63,859**	**122,205**	**122,290**	**0.1%**	**85**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

EQUESTRIAN CENTER - DEBT SERVICE
SUBFUND 4F6

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

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

REVENUE
Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 15 which will be used to pay a portion of the debt service costs for FY 15.

Transfer in to Pay Debt Service

- This represents a transfer from the General Fund – GSD (SF 011) to pay the remaining debt service costs for FY 15.

EXPENDITURES
Fiscal and Other Debt Fees

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

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2005A ETR	0	95,516	0	95,516
2008A Cap Proj (ref 97's & 02)	6,613	6,109	1,565	14,287
2008B Cap Proj (ref 97's & 02)	6,614	5,835	38	12,487
	13,227	107,460	1,603	122,290

AUTHORIZED POSITION CAP
There are no city positions associated with this subfund.

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

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	15,384	30,311	34,540	14.0%	4,229
Transfers From Other Funds	245,572	0	0		0
Transfer In to Pay Debt Service	4,666,481	4,965,791	4,959,999	-0.1%	-5,792
	4,927,436	4,996,102	4,994,539	0.0%	-1,563
TOTAL REVENUE	**4,927,436**	**4,996,102**	**4,994,539**	**0.0%**	**-1,563**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Fiscal and Other Debt Fees	3,836,176	4,996,102	4,994,539	0.0%	-1,563
	3,836,176	4,996,102	4,994,539	0.0%	-1,563
TOTAL EXPENDITURES	**3,836,176**	**4,996,102**	**4,994,539**	**0.0%**	**-1,563**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

2008 SPECIAL REVENUE BOND FUND - CIP
SUBFUND 59B

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

REVENUE
Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 15 which will be used to pay a portion of the debt service costs for FY 15.

Transfer In to Pay Debt Service

- This represents a transfer from the Banking Fund operating fund (SF 592) to pay the remaining debt service costs for FY 15.

EXPENDITURES
Fiscal and Other Debt Fees

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

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2008 Spec Rev (CIP)	3,085,000	1,909,089	450	4,994,539

AUTHORIZED POSITION CAP
There are no positions in this subfund.

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

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	8,699	19,160	0	-100.0%	-19,160
Transfer In to Pay Debt Service	-560,218	3,464,269	0	-100.0%	-3,464,269
	-551,518	3,483,429	0	-100.0%	-3,483,429
TOTAL REVENUE	**-551,518**	**3,483,429**	**0**	**-100.0%**	**-3,483,429**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Fiscal and Other Debt Fees	2,206,000	3,483,429	0	-100.0%	-3,483,429
	2,206,000	3,483,429	0	-100.0%	-3,483,429
TOTAL EXPENDITURES	**2,206,000**	**3,483,429**	**0**	**-100.0%**	**-3,483,429**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

2009A SPECIAL REVENUE BOND FUND - CIP
SUBFUND 59C

BACKGROUND
In prior years, this fund received transfers from the Banking Fund operating fund (SF 592) and paid that money out to the debt service fund related to the 2009A CIP Special Revenue Bond fund. The debt associated with this fund has been refunded so going forward there will no longer be activity in this fund.

REVENUE
Miscellaneous Revenue

- The debt associated with this fund has been refunded so going forward there will no longer be activity in this fund.

Transfer In to Pay Debt Service

- The debt associated with this fund has been refunded so going forward there will no longer be activity in this fund.

EXPENDITURES
Fiscal and Other Debt Fees

- The debt associated with this fund has been refunded so going forward there will no longer be activity in this fund.

AUTHORIZED POSITION CAP
There are no positions in this subfund.

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

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	18,424	36,272	36,838	1.6%	566
Transfers From Other Funds	421,395	0	0		0
Transfer In to Pay Debt Service	5,452,444	6,230,224	5,828,533	-6.4%	-401,691
	5,892,263	6,266,496	5,865,371	-6.4%	-401,125
TOTAL REVENUE	**5,892,263**	**6,266,496**	**5,865,371**	**-6.4%**	**-401,125**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Fiscal and Other Debt Fees	4,880,598	6,266,496	5,865,371	-6.4%	-401,125
	4,880,598	6,266,496	5,865,371	-6.4%	-401,125
TOTAL EXPENDITURES	**4,880,598**	**6,266,496**	**5,865,371**	**-6.4%**	**-401,125**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

2009C SPECIAL REVENUE BOND FUND - CIP
SUBFUND 59D

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

REVENUE
Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 15 which will be used to pay a portion of the debt service costs for FY 15.

Transfer In to Pay Debt Service

- This represents a transfer from the Banking Fund operating fund (SF 592) to pay the remaining debt service costs for FY 15.

EXPENDITURES
Fiscal and Other Debt Fees

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

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2009C Spec Rev (CIP)	4,240,000	1,624,471	900	5,865,371

AUTHORIZED POSITION CAP
There are no positions in this subfund.

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

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	13,712	29,304	33,207	13.3%	3,903
Transfers From Other Funds	422,381	0	0		0
Transfer In to Pay Debt Service	4,070,803	4,656,658	4,671,656	0.3%	14,998
	4,506,897	4,685,962	4,704,863	0.4%	18,901
TOTAL REVENUE	**4,506,897**	**4,685,962**	**4,704,863**	**0.4%**	**18,901**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Fiscal and Other Debt Fees	3,447,081	4,685,962	4,704,863	0.4%	18,901
	3,447,081	4,685,962	4,704,863	0.4%	18,901
TOTAL EXPENDITURES	**3,447,081**	**4,685,962**	**4,704,863**	**0.4%**	**18,901**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

2010A SPECIAL REVENUE BOND FUND - CIP
SUBFUND 59E

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

REVENUE
Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 15 which will be used to pay a portion of the debt service costs for FY 15.

Transfer In to Pay Debt Service

- This represents a transfer from the Banking Fund operating fund (SF 592) to pay the remaining debt service costs for FY 15.

EXPENDITURES
Fiscal and Other Debt Fees

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

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2010A Spec Rev (CIP)	2,814,000	1,890,413	450	4,704,863

AUTHORIZED POSITION CAP
There are no positions in this subfund.

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

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	10,356	22,890	25,947	13.4%	3,057
Transfers From Other Funds	301,163	0	0		0
Transfer In to Pay Debt Service	3,828,324	4,185,310	4,182,753	-0.1%	-2,557
	4,139,843	4,208,200	4,208,700	0.0%	500
TOTAL REVENUE	**4,139,843**	**4,208,200**	**4,208,700**	**0.0%**	**500**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Fiscal and Other Debt Fees	680,575	4,208,200	4,208,700	0.0%	500
	680,575	4,208,200	4,208,700	0.0%	500
TOTAL EXPENDITURES	**680,575**	**4,208,200**	**4,208,700**	**0.0%**	**500**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

2010C SPECIAL REVENUE BOND FUND - CIP
SUBFUND 59F

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

REVENUE
Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 15 which will be used to pay a portion of the debt service costs for FY 15.

Transfer In to Pay Debt Service

- This represents a transfer from the Banking Fund operating fund (SF 592) to pay the remaining debt service costs for FY 15.

EXPENDITURES
Fiscal and Other Debt Fees

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

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2010C-1 Spec Rev (CIP)	1,851,500	629,920	450	2,481,870
2010C-1 Spec Rev (Stormwater)	1,288,500	438,330	0	1,726,830
	3,140,000	1,068,250	450	4,208,700

AUTHORIZED POSITION CAP
There are no positions in this subfund.

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

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	13,915	19,767	22,584	14.3%	2,817
Transfer In to Pay Debt Service	2,918,056	2,845,446	2,850,129	0.2%	4,683
	2,931,971	2,865,213	2,872,713	0.3%	7,500
TOTAL REVENUE	**2,931,971**	**2,865,213**	**2,872,713**	**0.3%**	**7,500**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Fiscal and Other Debt Fees	2,029,956	2,865,213	2,872,713	0.3%	7,500
	2,029,956	2,865,213	2,872,713	0.3%	7,500
TOTAL EXPENDITURES	**2,029,956**	**2,865,213**	**2,872,713**	**0.3%**	**7,500**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

2011A SPECIAL REVENUE BOND FUND - CIP
SUBFUND 59G

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

REVENUE
Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 15 which will be used to pay a portion of the debt service costs for FY 15.

Transfer In to Pay Debt Service

- This represents a transfer from the Banking Fund operating fund (SF 592) to pay the remaining debt service costs for FY 15.

EXPENDITURES
Fiscal and Other Debt Fees

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

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2011A Spec Rev (CIP)	1,183,100	1,128,360	450	2,311,910
2011A Spec Rev (Stormwater)	241,900	318,903	0	560,803
	1,425,000	1,447,263	450	2,872,713

AUTHORIZED POSITION CAP
There are no positions in this subfund.

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

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	4,757	5,512	15.9%	755
Transfer In to Pay Debt Service	1,323,893	1,034,347	1,032,336	-0.2%	-2,011
	1,323,893	1,039,104	1,037,848	-0.1%	-1,256
TOTAL REVENUE	**1,323,893**	**1,039,104**	**1,037,848**	**-0.1%**	**-1,256**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Fiscal and Other Debt Fees	306,773	1,039,104	1,037,848	-0.1%	-1,256
	306,773	1,039,104	1,037,848	-0.1%	-1,256
TOTAL EXPENDITURES	**306,773**	**1,039,104**	**1,037,848**	**-0.1%**	**-1,256**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

2012 SPECIAL REVENUE BOND FUND – CIP
SUBFUND 59H

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

REVENUE
Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 15 which will be used to pay a portion of the debt service costs for FY 15.

Transfer In to Pay Debt Service

- This represents a transfer from the Banking Fund operating fund (592) to pay debt service costs for FY 15.

EXPENDITURES
Fiscal and Other Debt Fees

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

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2012A Spec Rev (CIP)	1,015,000	22,848	0	1,037,848

AUTHORIZED POSITION CAP
There are no positions in this subfund.

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

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	1,511	287	335	16.7%	48
Transfer In to Pay Debt Service	47,341	41,345	41,266	-0.2%	-79
	48,853	41,632	41,601	-0.1%	-31
TOTAL REVENUE	**48,853**	**41,632**	**41,601**	**-0.1%**	**-31**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Fiscal and Other Debt Fees	19,756	41,632	41,601	-0.1%	-31
	19,756	41,632	41,601	-0.1%	-31
TOTAL EXPENDITURES	**19,756**	**41,632**	**41,601**	**-0.1%**	**-31**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

2012B SPECIAL REVENUE BOND FUND - CIP
SUBFUND 59i

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

REVENUE
Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 15 which will be used to pay a portion of the debt service costs for FY 15.

Transfer In to Pay Debt Service

- This represents a transfer from the Banking Fund operating fund (592) to pay debt service costs for FY 15.

EXPENDITURES
Fiscal and Other Debt Fees

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

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2012B Spec Rev (ref 2009C MTN)	2,800	38,801	0	41,601

AUTHORIZED POSITION CAP
There are no positions in this subfund.

PROPOSED SPECIAL REV BOND - CIP
SUBFUND -- 59J

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	18,175	49,756	173.8%	31,581
Transfer In to Pay Debt Service	0	1,612,058	6,718,632	316.8%	5,106,574
	0	1,630,233	6,768,388	315.2%	5,138,155
TOTAL REVENUE	**0**	**1,630,233**	**6,768,388**	**315.2%**	**5,138,155**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Fiscal and Other Debt Fees	0	1,630,233	6,768,388	315.2%	5,138,155
	0	1,630,233	6,768,388	315.2%	5,138,155
TOTAL EXPENDITURES	**0**	**1,630,233**	**6,768,388**	**315.2%**	**5,138,155**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

PROPOSED SPECIAL REVENUE BOND - CIP
SUBFUND 59J

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

REVENUE
Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 15 which will be used to pay a portion of the debt service costs for FY 15.

Transfer In to Pay Debt Service

- This represents a transfer from the Banking Fund operating fund (592) to pay debt service costs for FY 15.

EXPENDITURES
Fiscal and Other Debt Fees

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

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2014 Spec Rev (CIP)	2,490,000	1,491,112	0	3,981,112
2015 Spec Rev (Solid Waste)	0	445,671	0	445,671
2014 Spec Rev (Stormwater) - SF 592	150,000	170,636	0	320,636
2015 Spec Rev (Stormwater) - SF 592	0	414,208	0	414,208
2015 Spec Rev (CIP)	0	1,606,761	0	1,606,761
	2,640,000	4,128,388	0	6,768,388

AUTHORIZED POSITION CAP
There are no positions in this subfund.

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

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	0	16,468		16,468
Transfer In to Pay Debt Service	0	0	2,029,688		2,029,688
	0	0	2,046,156		2,046,156
TOTAL REVENUE	**0**	**0**	**2,046,156**		**2,046,156**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Fiscal and Other Debt Fees	0	0	2,046,156		2,046,156
	0	0	2,046,156		2,046,156
TOTAL EXPENDITURES	**0**	**0**	**2,046,156**		**2,046,156**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

2013A SPECIAL REVENUE BOND FUND - CIP
SUBFUND 59K

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

REVENUE
Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 15 which will be used to pay a portion of the debt service costs for FY 15.

Transfer In to Pay Debt Service

- This represents a transfer from the Banking Fund operating fund (592) to pay debt service costs for FY14.

EXPENDITURES
Fiscal and Other Debt Fees

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

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2013A Spec Rev (refund 09C/10A MTN)	760,000	1,285,656	500	2,046,156

AUTHORIZED POSITION CAP
There are no positions in this subfund.

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

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	0	24,288		24,288
Transfer In to Pay Debt Service	0	0	3,935,333		3,935,333
	0	0	3,959,621		3,959,621
TOTAL REVENUE	**0**	**0**	**3,959,621**		**3,959,621**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Fiscal and Other Debt Fees	0	0	3,959,621		3,959,621
	0	0	3,959,621		3,959,621
TOTAL EXPENDITURES	**0**	**0**	**3,959,621**		**3,959,621**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

2013B SPECIAL REVENUE BOND FUND - CIP
SUBFUND 59L

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

REVENUE
Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 15 which will be used to pay a portion of the debt service costs for FY 15.

Transfer In to Pay Debt Service

- This represents a transfer from the Banking Fund operating fund (592) to pay debt service costs for FY 15.

EXPENDITURES
Fiscal and Other Debt Fees

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

Account Title	Principal	Interest	Fiscal Agent Fees	Total
2013B Spec Rev (refund 2009A)	2,980,000	979,121	500	3,959,621

AUTHORIZED POSITION CAP
There are no positions in this subfund.

TAX INCREMENT DISTRICTS

NORTHSIDE TID - USD1 B/C NORTH COMBINED

SUBFUND -- 181

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Ad Valorem Taxes	4,114,922	4,698,362	4,944,858	5.2%	246,496
Miscellaneous Revenue	282,952	0	0		0
Transfers From Other Funds	2,540,800	2,878,907	1,682,410	-41.6%	-1,196,497
	6,938,674	7,577,269	6,627,268	-12.5%	-950,001
TOTAL REVENUE	**6,938,674**	**7,577,269**	**6,627,268**	**-12.5%**	**-950,001**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Other Operating Expenses	4,196,846	4,772,121	4,999,444	4.8%	227,323
Debt Service	2,035,373	2,152,559	2,130,413	-1.0%	-22,146
Transfers to Other Funds	255,000	75,000	75,000	0.0%	0
Cash Carryover	0	577,589	-577,589	-200.0%	-1,155,178
	6,487,219	7,577,269	6,627,268	-12.5%	-950,001
TOTAL EXPENDITURES	**6,487,219**	**7,577,269**	**6,627,268**	**-12.5%**	**-950,001**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

NORTHSIDE TAX INCREMENT DISTRICT – USD1 B/C NORTH COMBINED SUBFUND 181

BACKGROUND

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

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

	FY14 Approved	FY15 Proposed	Change
Taxes			
Ad Valorem Taxes	4,698,362	4,944,858	246,496
Transfers From Other Funds			
Transfer From General Fund (SF 011)	2,878,907	1,682,410	(1,196,497)
Total Revenues	**7,577,269**	**6,627,268**	**(950,001)**
Other Operating Expenses			
Vestcor (Lynch Building)- Payback	1,294,313	1,294,313	0
MPS Urban Core Garage	1,467,241	1,752,711	285,470
JTA/Fidelity Parking Lease	14,500	14,500	0
MPS Arena and Sports Complex	1,996,067	1,937,920	(58,147)
Total Other Operating Expenses	4,772,121	4,999,444	227,323
Debt Service			
06C ETR, Carling	2,135,808	2,130,413	(5,395)
HUD Section 108, 1997, LaVilla	15,201		(15,201)
Fiscal Agent Fee (Misc)	1,550		(1,550)
Total Debt Service	2,152,559	2,130,413	(22,146)
Transfers to Other Funds			
Transfer to Community Dev (SF 1A1)	75,000	75,000	0
Total Transfers to Other Funds	75,000	75,000	0
Cash Carryover			
Cash Carryover	577,589	(577,589)	(1,155,178)
Total Cash Carryover	577,589	(577,589)	(1,155,178)
Total Expenditures	**7,577,269**	**6,627,268**	**205,177**

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

SOUTHSIDE TID - USD1 A

SUBFUND -- 182

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Ad Valorem Taxes	2,873,186	3,168,116	3,579,070	13.0%	410,954
Miscellaneous Revenue	155,701	55,000	0	-100.0%	-55,000
	3,028,887	3,223,116	3,579,070	11.0%	355,954
TOTAL REVENUE	**3,028,887**	**3,223,116**	**3,579,070**	**11.0%**	**355,954**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Other Operating Expenses	919,225	950,000	1,292,535	36.1%	342,535
Debt Service	392,073	567,571	560,543	-1.2%	-7,028
Transfers to Other Funds	1,286,238	0	0		0
Cash Carryover	0	1,705,545	1,725,992	1.2%	20,447
	2,597,536	3,223,116	3,579,070	11.0%	355,954
TOTAL EXPENDITURES	**2,597,536**	**3,223,116**	**3,579,070**	**11.0%**	**355,954**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

SOUTHSIDE TAX INCREMENT DISTRICT – USD1 A
SUBFUND 182

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

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

	FY14 Approved	FY15 Proposed	Change
Taxes			
Ad Valorem Taxes	3,168,116	3,579,070	410,954
Miscellaneous Revenue			
Debt Repayment Revenue (Hilton)	55,000	-	(55,000)
Total Revenues	**3,223,116**	**3,579,070**	**355,954**
Other Operating Expenses			
San Marco Place (REV)	150,000	280,000	130,000
Strand/Peninsula (REV)	800,000	1,012,535	212,535
Other Operating Expenses	950,000	1,292,535	342,535
Debt Service			
HUD Section 108, Hampton Inn	67,290	66,077	(1,213)
HUD Section 108, Hilton Hotel	310,567	304,972	(5,595)
05A ETR, Strand	189,714	189,494	(220)
Total Debt Service	567,571	560,543	(7,028)
Cash Carryover			
Cash Carryover (SF 182)	1,705,545	1,725,992	20,447
Total Cash Carryover	1,705,545	1,725,992	20,447
Total Expenditures	**3,223,116**	**3,579,070**	**355,954**

AUTHORIZED POSITION CAP
There are no authorized positions in this subfund.

JACKSONVILLE BEACH TID
SUBFUND -- 184

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Ad Valorem Taxes	4,283,457	5,277,815	5,613,063	6.4%	335,248
	4,283,457	5,277,815	5,613,063	6.4%	335,248
TOTAL REVENUE	**4,283,457**	**5,277,815**	**5,613,063**	**6.4%**	**335,248**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Grants, Aids & Contributions	4,283,457	5,277,815	5,613,063	6.4%	335,248
	4,283,457	5,277,815	5,613,063	6.4%	335,248
TOTAL EXPENDITURES	**4,283,457**	**5,277,815**	**5,613,063**	**6.4%**	**335,248**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

JACKSONVILLE BEACH TAX INCREMENT DISTRICT
SUBFUND 184

BACKGROUND

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

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

	FY14 Approved	FY15 Proposed	Change
Taxes			
Ad Valorem Taxes - USD2A	3,269,141	3,391,521	122,380
Ad Valorem Taxes - USD2B	2,008,674	2,221,542	212,868
Total Revenues	**5,277,815**	**5,613,063**	**335,248**
Grants, Aids & Contributions			
Contribution to Jacksonville Beach	5,277,815	5,613,063	335,248
Total Expenditures	**5,277,815**	**5,613,063**	**335,248**

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

JIA AREA REDEVELOPMENT TID

SUBFUND -- 185

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Ad Valorem Taxes	5,306,907	6,114,494	6,531,633	6.8%	417,139
Miscellaneous Revenue	31,576	0	0		0
Transfers From Other Funds	67,703	0	0		0
	5,406,186	6,114,494	6,531,633	6.8%	417,139
TOTAL REVENUE	**5,406,186**	**6,114,494**	**6,531,633**	**6.8%**	**417,139**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Other Operating Expenses	310,919	350,000	415,000	18.6%	65,000
Debt Service	1,668,927	1,704,628	1,194,316	-29.9%	-510,312
Transfers to Other Funds	3,353,319	3,308,186	3,400,000	2.8%	91,814
Cash Carryover	0	751,680	1,522,317	102.5%	770,637
	5,333,165	6,114,494	6,531,633	6.8%	417,139
TOTAL EXPENDITURES	**5,333,165**	**6,114,494**	**6,531,633**	**6.8%**	**417,139**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

JIA AREA TAX INCREMENT DISTRICT - REDEVELOPMENT
SUBFUND 185

BACKGROUND

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

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

	FY14 Approved	FY15 Proposed	Change
Taxes			
Ad Valorem Taxes	6,114,494	6,531,633	417,139
Total Revenues	**6,114,494**	**6,531,633**	**417,139**
Other Operating Expenses			
RAMCO (REV)	350,000	415,000	65,000
Total Other Operating Expenses	**350,000**	**415,000**	**65,000**
Debt Service			
HUD Section 108, 1994, Coach	507,815	0	(507,815)
HUD Section 108, 1997, Body Armor	84,931	83,437	(1,494)
05A ETR, RAMCO	1,111,072	1,110,879	(193)
Fiscal Agent Fees	810	0	(810)
Total Debt Service	**1,704,628**	**1,194,316**	**(510,312)**
Transfers to Other Funds			
Transfer to General Fund (SF 011)	0	0	0
Transfer to TID Capital Project (SF 32T)	3,308,186	3,400,000	91,814
Total Transfers to Other Funds	**3,308,186**	**3,400,000**	**91,814**
Cash Carryover			
Cash Carryover	751,680	1,522,317	770,637
Total Cash Carryover	**751,680**	**1,522,317**	**770,637**
Total Expenditures	**6,114,494**	**6,531,633**	**417,139**

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

SOUTEL/MONCRIEF TID
SUBFUND -- 186

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Ad Valorem Taxes	302,346	399,570	379,662	-5.0%	-19,908
Transfers From Other Funds	372,520	0	0		0
	674,866	399,570	379,662	-5.0%	-19,908
TOTAL REVENUE	**674,866**	**399,570**	**379,662**	**-5.0%**	**-19,908**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Cash Carryover	0	399,570	379,662	-5.0%	-19,908
	0	399,570	379,662	-5.0%	-19,908
TOTAL EXPENDITURES	**0**	**399,570**	**379,662**	**-5.0%**	**-19,908**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

SOUTEL/MONCRIEF TAX INCREMENT DISTRICT
SUBFUND 186

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

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

	FY14 Approved	FY15 Proposed	Change
Taxes			
Ad Valorem Taxes	399,570	379,662	(19,908)
Total Revenues	**399,570**	**379,662**	**(19,908)**
Cash Carryover			
Cash Carryover	399,570	379,662	(19,908)
Total Expenditures	**399,570**	**379,662**	**(19,908)**

AUTHORIZED POSITION CAP
There are no authorized positions in this subfund.

OTHER FUNDS

EMERGENCY CONTINGENCY (106.107)
SUBFUND -- 018

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	213,593	869,946	1,065,867	22.5%	195,921
Transfers from Fund Balance	47,545,357	49,313,742	48,859,097	-0.9%	-454,645
	47,758,950	50,183,688	49,924,964	-0.5%	-258,724
TOTAL REVENUE	**47,758,950**	**50,183,688**	**49,924,964**	**-0.5%**	**-258,724**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Cash Carryover	0	50,183,688	49,924,964	-0.5%	-258,724
	0	50,183,688	49,924,964	-0.5%	-258,724
TOTAL EXPENDITURES	**0**	**50,183,688**	**49,924,964**	**-0.5%**	**-258,724**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

EMERGENCY CONTINGENCY (106.107)
SUBFUND 018

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

The current cash balance in this fund, as of 6/30/2014, is $48,893,642.77.

REVENUE
Miscellaneous Revenue
- This amount is made up of anticipated interest earnings for FY 15.

Transfers from Fund Balance
- This amount is the estimated FY 14 ending cash balance. The estimated ending cash balance for FY14 is less than the estimated balance from the prior year due to underperforming interest income in FY13 compared to budget.

EXPENDITURES
Cash Carryover
- This amount is the estimated FY 15 ending cash balance including interest income.

AUTHORIZED POSITION CAP
There are no employees associated with this subfund.

JACKSONVILLE JOURNEY
SUBFUND -- 019

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers From Other Funds	7,816,097	2,300,553	2,300,553	0.0%	0
	7,816,097	2,300,553	2,300,553	0.0%	0
TOTAL REVENUE	**7,816,097**	**2,300,553**	**2,300,553**	**0.0%**	**0**
EXPENDITURES					
EMPLOYEE SERVICES					
Salaries	204,645	174,838	0	-100.0%	-174,838
Employer Provided Benefits	3,394	4,541	0	-100.0%	-4,541
Internal Service Charges	613	550	0	-100.0%	-550
	208,652	179,929	0	-100.0%	-179,929
JACKSONVILLE CHILDREN'S COMMISSION					
Salaries	0	0	176,932		176,932
Employer Provided Benefits	0	0	2,565		2,565
Internal Service Charges	0	0	432		432
Grants, Aids & Contributions	5,849,376	1,103,400	1,103,400	0.0%	0
	5,849,376	1,103,400	1,283,329	16.3%	179,929
OFFICE OF THE SHERIFF					
Salaries	279,168	0	0		0
Employer Provided Benefits	71,045	0	0		0
Other Operating Expenses	525,545	0	0		0
	875,758	0	0		0
PARKS, RECREATION & COMMUNITY SVCS					
Grants, Aids & Contributions	420,068	618,201	618,201	0.0%	0
	420,068	618,201	618,201	0.0%	0
PLANNING AND DEVELOPMENT					
Grants, Aids & Contributions	452,917	399,023	399,023	0.0%	0
	452,917	399,023	399,023	0.0%	0
SPECIAL SERVICES					
Grants, Aids & Contributions	206,814	0	0		0
	206,814	0	0		0
TOTAL EXPENDITURES	**8,013,585**	**2,300,553**	**2,300,553**	**0.0%**	**0**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS	30,000	30,000	0

JACKSONVILLE JOURNEY
SUBFUND 019

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

REVENUE
Transfers From Other Funds

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

EXPENDITURES
A chart detailing the FY 14 and FY 15 funding for each program within the Jacksonville Journey is provided below:

Employee Services

	179,929	0	-179,929
Program Description	FY 14 Budget	FY 15 Proposed	Change
Summer Jobs Program Authorized Position Cap 0 PT Hrs	179,929	0	-179,929

Jacksonville Children's Commission

	1,103,400	1,283,329	179,929
Program Description	FY 14 Budget	FY 15 Proposed	Change
Juvenile Crime Prevention & Intervention	276,576	276,576	0
Out of School Suspension	826,824	826,824	0
Summer Jobs Program Authorized Position Cap 30,000 PT Hrs	0	179,929	179,929

Parks, Recreation & Community Services

	618,201	618,201	0
Program Description	FY 14 Budget	FY 15 Proposed	Change
Ex-Offender Employment Programs	352,633	352,633	0
Ex-Offender Training/Re-entry	265,568	265,568	0

Planning and Development

	399,023	399,023	0
Program Description	FY 14 Budget	FY 15 Proposed	Change
Local Initiatives Support Corporation	399,023	399,023	0

AUTHORIZED POSITION CAP
There are no changes to the overall employee cap.

DEPARTMENTS BY SUBFUND

ADVISORY BOARDS & COMMISSIONS

GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY 14 PERCENT	CHANGE FROM FY 14 DOLLAR
REVENUE					
Charges for Services	251,265	104,000	307,000	195.2%	203,000
Fines and Forfeits	0	0	1,500		1,500
Miscellaneous Revenue	3,181	2,000	3,500	75.0%	1,500
TOTAL REVENUE	254,446	106,000	312,000	194.3%	206,000
EXPENDITURES					
Salaries	217,729	211,036	211,939	0.4%	903
Employer Provided Benefits	79,312	93,377	103,056	10.4%	9,679
Internal Service Charges	49,442	42,471	69,203	62.9%	26,732
Internal Services - IT Operations	29,841	28,659	11,602	-59.5%	-17,057
Other Operating Expenses	9,569	7,739	10,664	37.8%	2,925
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENDITURES	385,894	383,283	406,465	6.0%	23,182

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS	4	4	
PART-TIME HOURS			

DIVISION SUMMARY	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY 14 PERCENT	CHANGE FROM FY 14 DOLLAR
CIVIL SERVICE BOARD	202,749	204,027	238,902	17.1%	34,875
CONST. TRADES QUALIFYING BOARD	180,831	178,348	167,209	-6.2%	-11,139
MAYOR'S ASIAN COMMISSION	429	117	0	-100.0%	-117
MAYOR'S COMMISSION ON STATUS OF WOMEN	1,885	791	354	-55.2%	-437
DEPARTMENT TOTAL	385,894	383,283	406,465	6.0%	23,182

ADVISORY BOARDS & COMMISSIONS
GENERAL FUND - GSD

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

REVENUE
Charges for Services
- The increase of $203,000 is due to the seasonality of contractor certification and renewal revenue, which will cause increases in contractor certification and renewal and examination fees. CTQB renewals take place every two years.

Fines and Forfeits
- This represents revenue acquired from code violation fines.

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

EXPENDITURES
Salaries
- The increase is primarily due to a rise in special pay.

Employer Provided Benefits
- The increase is primarily due to a rise in pension contribution.

Internal Service Charges
- The increase of $26,732 is mainly due to increases of $16,066 in OGC legal, of $7,956 in building cost allocation and of $2,790 in mailroom charges.

Internal Services – IT Operations
- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

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

AUTHORIZED POSITION CAP
There were no changes to the employee cap.

CITY COUNCIL

GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY 14 PERCENT	CHANGE FROM FY 14 DOLLAR
REVENUE					
Charges for Services	54,930	110,001	55,001	-50.0%	-55,000
Miscellaneous Revenue	1,026,606	233,402	248,953	6.7%	15,551
TOTAL REVENUE	1,081,536	343,403	303,954	-11.5%	-39,449
EXPENDITURES					
Salaries	4,389,455	4,661,065	4,604,750	-1.2%	-56,315
Employer Provided Benefits	1,447,482	1,853,501	2,040,289	10.1%	186,788
Internal Service Charges	1,025,069	1,022,014	1,305,071	27.7%	283,057
Internal Services - IT Operations	253,921	236,809	146,081	-38.3%	-90,728
Other Operating Expenses	624,708	900,737	860,645	-4.5%	-40,092
Capital Outlay	19,616	3	3	0.0%	0
Banking Fund Debt Repayments	26,952	12,991	0	-100.0%	-12,991
TOTAL EXPENDITURES	7,787,202	8,687,120	8,956,839	3.1%	269,719

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS	78	78	
PART-TIME HOURS	5,211	5,211	

DIVISION SUMMARY	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY 14 PERCENT	CHANGE FROM FY 14 DOLLAR
COUNCIL AUDITOR	1,922,290	2,190,159	2,194,269	0.2%	4,110
COUNCIL PRESIDENT EXPENSE ACCOUNT	1,832	10,000	10,000	0.0%	0
COUNCIL STAFF SERVICES	4,114,298	4,473,884	4,663,165	4.2%	189,281
DIRECT EXPENDITURES	1,268,020	1,348,695	1,437,524	6.6%	88,829
VALUE ADJUSTMENT BOARD	480,763	664,382	651,881	-1.9%	-12,501
DEPARTMENT TOTAL	7,787,202	8,687,120	8,956,839	3.1%	269,719

CITY COUNCIL
GENERAL FUND - GSD

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

REVENUE
Charges for Services
- This amount represents the anticipated Value Adjustment Board protest fee revenue.

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

EXPENDITURES
Salaries
- The net decrease is being driven by a reduction in salary budget line item in the Council Auditors Office of $40,135 and a decrease in leave sellback/rollback of $16,515.

Employer Provided Benefits
- The net increase is due primarily to increased pension costs in both General Employee pension ($70,314) and the Florida Retirement System pension contribution ($78,535).

Internal Service Charges
- The net increase is being driven by increases in OGC legal charges ($196,306) and building cost allocations for the St. James building ($109,947).

Internal Services – IT Operations
- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

Other Operating Expenses
- The net decrease is being driven by reductions in professional services ($20,509) and advertising / promotion ($29,000).

Banking Fund Debt Repayment
- The table below compares the FY 14 and FY 15 banking fund debt repayment by project:

	12,705	286	0	0	
	FY14 Budget		FY15 Proposed		-12,991
Project Title	Principal	Interest	Principal	Interest	Change
Creston System and various projects	12,705	286	0	0	-12,991

AUTHORIZED POSITION CAP
There are no changes to the overall employee cap.

TOURIST DEVELOPMENT COUNCIL(111.600)
SUBFUND -- 132

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
CITY COUNCIL					
Taxes	5,389,523	5,334,415	5,650,000	5.9%	315,585
	5,389,523	5,334,415	5,650,000	5.9%	315,585
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	6,893	41,333	42,656	3.2%	1,323
Transfers from Fund Balance	1,499,827	2,400,000	144,669	-94.0%	-2,255,331
	1,506,720	2,441,333	187,325	-92.3%	-2,254,008
TOTAL REVENUE	**6,896,243**	**7,775,748**	**5,837,325**	**-24.9%**	**-1,938,423**
EXPENDITURES					
CITY COUNCIL					
Salaries	58,431	58,271	58,271	0.0%	0
Employer Provided Benefits	25,469	29,724	32,463	9.2%	2,739
Internal Service Charges	7,423	2,299	7,122	209.8%	4,823
Internal Services - IT Operations	1,465	1,360	1,203	-11.5%	-157
Other Operating Expenses	5,128,070	7,683,359	5,736,661	-25.3%	-1,946,698
Indirect Cost	0	735	1,605	118.4%	870
	5,220,858	7,775,748	5,837,325	-24.9%	-1,938,423
TOTAL EXPENDITURES	**5,220,858**	**7,775,748**	**5,837,325**	**-24.9%**	**-1,938,423**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS	1	1	
PART-TIME HOURS			

TOURIST DEVELOPMENT COUNCIL (111.600)
SUBFUND 132

BACKGROUND
This fund accounts for the first two cent tax levy on lodging. The Tax Collector collects the Tourist Development Tax and remits it to the City for administration by the Duval Tourist Development Council (TDC). The TDC will submit its FY 15 budget after the Mayor presents the budget on July 15th. The proposed budget reflects updated tax, interest, personnel, internal service and indirect costs. Operating expenses are kept constant and prior year contingency amounts have been removed. Any budgetary shortfall is covered by a fund balance appropriation.

REVENUE
Taxes

- This represents the anticipated two cent tax levy on lodging for FY 15.

Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 15.

Transfers From Fund Balance

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

EXPENDITURES
Employer Benefits

- The net increase is being driven by increased pension and health insurance costs for the one employee in this activity.

Internal Service Charges

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

Internal Services – IT Operations

- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

Other Operating Expenses

- The FY 14 levels, with the exception of the 1,946,692 contingency which has been removed, have been maintained in this submission. The final budget from the TDC will be presented to Council after the Mayor's presents his budget.

Indirect Costs

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

AUTHORIZED POSITION CAP
There are no changes to the overall employee cap.

DOWNTOWN INVESTMENT AUTHORITY
GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY 14 PERCENT	CHANGE FROM FY 14 DOLLAR
REVENUE					
Miscellaneous Revenue	0	35,500	35,500	0.0%	0
TOTAL REVENUE	0	35,500	35,500	0.0%	0
EXPENDITURES					
Salaries	5,853	380,000	455,229	19.8%	75,229
Employer Provided Benefits	747	138,090	134,264	-2.8%	-3,826
Internal Service Charges	0	135,000	74,096	-45.1%	-60,904
Internal Services - IT Operations	0	0	5,220		5,220
Other Operating Expenses	0	769,413	774,158	0.6%	4,745
Capital Outlay	0	5,001	5,002	0.0%	1
TOTAL EXPENDITURES	6,600	1,427,504	1,447,969	1.4%	20,465

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS	4	6	2
PART-TIME HOURS			

DIVISION SUMMARY	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY 14 PERCENT	CHANGE FROM FY 14 DOLLAR
DOWNTOWN INVESTMENT AUTHORITY	6,600	1,427,504	1,447,969	1.4%	20,465
DEPARTMENT TOTAL	6,600	1,427,504	1,447,969	1.4%	20,465

DOWNTOWN INVESTMENT AUTHORITY
GENERAL FUND - GSD

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

REVENUE
Miscellaneous Revenue

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

EXPENDITURES
Salaries

- The increase of $75,229 is mainly attributed to $74,028 in permanent and probationary salaries requesting from an increase in the authorized position cap.

Employer Provided Benefits

- The net decrease of $3,826 is due to a decrease of $41,364 in defined benefit pension costs. This is mainly offset by increases of $19,288 in defined contribution pension costs and $16,826 in group health care costs.

Internal Service Charges

- The net decrease of $60,904 is due to $90,854 in legal expenses. This is somewhat offset by an increase of $27,909 in St. James Building maintenance costs.

Internal Services – IT Operations

- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

Other Operating Expenses

- The net increase of $4,745 is due to $75,000 in event contribution for Downtown related events. This is mainly offset by decreases of $37,6000 in advertising and promotion and $35,000 in professional services.

Capital Outlay

- The increase of $5,001 primarily represents funding for office equipment and improvements.

AUTHORIZED POSITION CAP
The department requested the addition of two (2) positions for FY15 to support operational needs.

DOWNTOWN ECONOMIC DEVELOPMENT FUND
SUBFUND -- 75B

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers From Other Funds	0	0	1,180,000		1,180,000
	0	0	1,180,000		1,180,000
TOTAL REVENUE	**0**	**0**	**1,180,000**		**1,180,000**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	0	4,854,277	0	-100.0%	-4,854,277
	0	4,854,277	0	-100.0%	-4,854,277
OFFICE OF ECONOMIC DEVELOPMENT					
Contingencies	0	-4,854,277	1,180,000	-124.3%	6,034,277
	0	-4,854,277	1,180,000	-124.3%	6,034,277
TOTAL EXPENDITURES	**0**	**0**	**1,180,000**		**1,180,000**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

DOWNTOWN ECONOMIC DEVELOPMENT FUND
SUBFUND 75B

BACKGROUND
This fund is being included in the FY 15 annual budget in order to document the transfer of funding to the DIA.

REVENUE
Transfers From Other Funds

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

EXPENDITURES
Contingencies

- This amount represents additional funding being provided for Downtown Economic Development.

AUTHORIZED POSITION CAP
There are no positions in this subfund.

EMPLOYEE SERVICES

GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY 14 PERCENT	CHANGE FROM FY 14 DOLLAR
REVENUE					
Miscellaneous Revenue	1,717	1,000	1,500	50.0%	500
TOTAL REVENUE	1,717	1,000	1,500	50.0%	500
EXPENDITURES					
Salaries	2,494,371	2,341,210	2,499,057	6.7%	157,847
Employer Provided Benefits	775,477	934,234	1,074,074	15.0%	139,840
Internal Service Charges	300,046	357,520	382,720	7.0%	25,200
Internal Services - IT Operations	1,549,536	1,416,978	289,816	-79.5%	-1,127,162
Other Operating Expenses	652,023	689,919	1,202,285	74.3%	512,366
Capital Outlay	0	1	3	200.0%	2
TOTAL EXPENDITURES	5,771,452	5,739,862	5,447,955	-5.1%	-291,907

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS	42	45	3
PART-TIME HOURS	2,644	5,200	2,556

DIVISION SUMMARY	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY 14 PERCENT	CHANGE FROM FY 14 DOLLAR
COMPENSATION & BENEFITS	1,165	0	0		0
EMPLOYEE & LABOR RELATIONS	524,348	868,150	1,128,140	29.9%	259,990
OFFICE OF DIRECTOR	902,340	945,605	570,460	-39.7%	-375,145
TALENT MANAGEMENT	4,343,599	3,926,107	3,749,355	-4.5%	-176,752
DEPARTMENT TOTAL	5,771,452	5,739,862	5,447,955	-5.1%	-291,907

EMPLOYEE SERVICES
GENERAL FUND - GSD

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

REVENUES
Miscellaneous Revenue
- This represents the expected revenue due to sale of books, maps & regulations in FY 15.

EXPENDITURES
Salaries
- The increase is mainly due to the addition of three (3) positions and of 2,556 additional part-time hours for the summer jobs program.

Employer Provided Benefits
- The increase is principally due to a rise in benefit costs associated with the three (3) additional full-time positions.

Internal Service Charges
- The net increase of $25,200 is due to increases of $67,419 in building costs and allocations and of $6,133 in copier consolidation. This is offset by decreases of $30,050 in copy center and of $17,391 in tech refresh.

Internal Services – IT Operations
- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

Other Operating Expenses
- The net increase of $512,366 is mainly attributable to an increase of $410,200 in professional services, which is necessary to fund contracts that are currently in place. There is also an increase of $75,000 in contractual services to purchase WorkTime, which is a system that tracks employee hours to ensure COJ is in compliance with the Affordable Care Act.

AUTHORIZED POSITION CAP
The cap increased by three (3) for FY 15 in Talent Management. One (1) position was added to support Talent Management, and two (2) positions were added to support the summer jobs program.

CITY WELLNESS AND FITNESS FUND
SUBFUND -- 1H9

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
EMPLOYEE SERVICES					
Miscellaneous Revenue	0	0	200,000		200,000
	0	0	200,000		200,000
TOTAL REVENUE	**0**	**0**	**200,000**		**200,000**
EXPENDITURES					
EMPLOYEE SERVICES					
Other Operating Expenses	0	0	200,000		200,000
	0	0	200,000		200,000
TOTAL EXPENDITURES	**0**	**0**	**200,000**		**200,000**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

CITY WELLNESS AND FITNESS FUND
SUBFUND 1H9

BACKGROUND

This subfund is to house funds for the City Wellness and Fitness Program. Legislation is being filed at this time to setup the ordinance code language for this fund that will establish its purpose and use. The legislation being filed will appropriate two prior years of funding while the FY 15 budget only appropriates the amount associated with the 2014-2015 fiscal year. This is an all years' subfund, so it will automatically carry forward all activity year to year.

REVENUE

Miscellaneous Revenue

- The increase of $200,000 is due to private contributions from Florida Blue for the wellness and fitness program.

EXPENDITURES

Other Operating Expenses

- The increase of $200,000 is attributable to contribution made by Florida Blue. This increase is allocated to trust fund authorized expenditures, and is intended to fund future wellness and fitness program expenditures.

AUTHORIZED POSITION CAP

There are no positions in this subfund.

GROUP HEALTH
SUBFUND -- 571

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
EMPLOYEE SERVICES					
Charges for Services	87,324,592	92,822,671	93,852,731	1.1%	1,030,060
Miscellaneous Revenue	7,778	0	0		0
	87,332,370	92,822,671	93,852,731	1.1%	1,030,060
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	42,421	213,113	224,456	5.3%	11,343
Transfers from Fund Balance	956,785	1,016,946	0	-100.0%	-1,016,946
	999,206	1,230,059	224,456	-81.8%	-1,005,603
TOTAL REVENUE	**88,331,576**	**94,052,730**	**94,077,187**	**0.0%**	**24,457**
EXPENDITURES					
EMPLOYEE SERVICES					
Salaries	339,716	473,739	617,809	30.4%	144,070
Employer Provided Benefits	127,310	177,277	240,324	35.6%	63,047
Internal Service Charges	111,410	97,825	108,828	11.2%	11,003
Internal Services - IT Operations	152,439	150,013	22,111	-85.3%	-127,902
Other Operating Expenses	87,557,676	93,105,598	93,051,203	-0.1%	-54,395
Capital Outlay	0	1	1	0.0%	0
Indirect Cost	78,340	74,804	58,461	-21.8%	-16,343
	88,366,892	94,079,257	94,098,737	0.0%	19,480
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	-26,527	-21,550	-18.8%	4,977
	0	-26,527	-21,550	-18.8%	4,977
TOTAL EXPENDITURES	**88,366,892**	**94,052,730**	**94,077,187**	**0.0%**	**24,457**

AUTHORIZED POSITION CAP

	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS	8	10	2
PART-TIME HOURS	3,440	3,440	

GROUP HEALTH
SUBFUND 571

BACKGROUND
This Internal Service Fund provides for the costs of group hospitalization, life insurance and other types of employee insurances.

REVENUE
Employee Services
Charges for Services

- The net increase of $1,030,060 is mainly attributable to increases of $1,043,004 in employers premium – life, $674,531 in premium refund contra revenue and $57,291 in employees premium – dental. This is offset somewhat with decreases of $432,642 in Humana senior care and $285,126 in employees premium – health. This is due to rate increases of 10% in life insurance, 5% in health insurance and 3% in dental for nine (9) months in group health insurance. This revenue is based on expenses in this sub-fund less non-billing revenue (including interest earnings). In the case of employee-paid health insurance costs, these are withheld from the employee's pay. The remaining amount (employer paid costs and administrative costs) is then billed to departments via bi-weekly payroll interfaces. Consequently, since overall expenses are higher, so are charges for services.

Non Departmental / Fund Level Activities
Miscellaneous Revenue

- The increase of $11,343 is attributable to investment earnings.

Transfer from Fund Balance

- The decrease of $1,016,946 is due to decreases in budgeted expenses.

EXPENDITURES
Employee Services
Salaries

- The net increase of $144,070 is mainly attributable to the increases of $147,329 in permanent and probationary salaries. This is offset somewhat with a decrease in overtime salaries of $4,000.

Employer Provided Benefits

- The net increase of $63,047 is mainly attributed to increases in pension contributions of $54,211, $5,930 in group health insurance and $2,112 in Medicare tax.

Internal Service Charges

- The net increase of $11,003 is mainly attributable to $15,480 increases in building cost allocation – St. James, $2,295 in OGC legal, $1,731 in copier consolidation, and copier center charges of $1,259. This is offset somewhat with $10,272 decreases in mailroom charges.

Internal Services – IT Operations

- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

Other Operating Expense

- The net decrease of $54,395 is primarily attributed to premium paid costs decreases of $915,228 in dependent costs, $427,691 in Humana senior care, $15,939 in employee dependent life and $10,698 in employee vision. This is offset somewhat with increases to

premium paid costs of $1,040,436 in employer group health, $105,137 in retiree cost, $53,010 in employee dental, $44,531 in group life, $37,117 in group life (employee) and $34,083 in employee group health.

Capital Outlay

- There are no changes in the office equipment cost.

Indirect Cost

- The $16,343 decrease is primarily a reduction for Indirect Costs in the Full Cost Allocation Plan study completed by MAXIMUS Consulting Services, Inc.

Non-Departmental / Fund Level Activities

Salary & Benefit Lapse

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

AUTHORIZED POSITION CAP

The authorized position cap increased by two (2) positions due to the City's plan to go self-insured. The part time hours remain the same.

FINANCE

GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY 14 PERCENT	CHANGE FROM FY 14 DOLLAR
REVENUE					
Charges for Services	37,928	35,052	35,052	0.0%	0
Miscellaneous Revenue	28,960	29,920	29,920	0.0%	0
TOTAL REVENUE	66,888	64,972	64,972	0.0%	0
EXPENDITURES					
Salaries	3,156,336	3,240,825	3,298,360	1.8%	57,535
Employer Provided Benefits	1,086,130	1,330,026	1,466,975	10.3%	136,949
Internal Service Charges	1,097,045	833,232	1,107,286	32.9%	274,054
Internal Services - IT Operations	898,348	959,658	139,698	-85.4%	-819,960
Other Operating Expenses	210,018	340,812	459,794	34.9%	118,982
Capital Outlay	0	7	4	-42.9%	-3
TOTAL EXPENDITURES	6,447,877	6,704,560	6,472,117	-3.5%	-232,443

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS	61	62	1
PART-TIME HOURS	5,120	5,120	

DIVISION SUMMARY	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY 14 PERCENT	CHANGE FROM FY 14 DOLLAR
ACCOUNTING	3,404,497	3,783,830	3,184,483	-15.8%	-599,347
BUDGET OFFICE	928,309	988,036	970,281	-1.8%	-17,755
OFFICE OF THE DIRECTOR	1,276,994	952,811	1,333,559	40.0%	380,748
TREASURY	838,078	979,883	983,794	0.4%	3,911
DEPARTMENT TOTAL	6,447,877	6,704,560	6,472,117	-3.5%	-232,443

FINANCE
GENERAL FUND - GSD

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

REVENUE
Charges for Services

- This revenue represents 10% of Gross Receipts plus $1,000 per month for rental of the Jacksonville Beach Pier.

Miscellaneous Sales and Charges

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

EXPENDITURES
Salaries

- The net increase is being driven by the addition of one (1) position and various salary changes.

Employer Provided Benefits

- The net increase is primarily due to increased pension costs of $97,884 in general employees' pension contribution and $31,423 in group hospitalization insurance.

Internal Service Charges

- The net increase is being driven primarily by an increase of $248,644 in OGC legal allocation charges.

Internal Services – IT Operations

- The revised ITD billing methodology has been implemented for FY15 budget. This category has been created to show the net change between the two methods.

Other Operating Expenses

- The net increase is being driven primarily by an increase of $92,000 in professional services.

AUTHORIZED POSITION CAP
One (1) position was added to the Budget Office activity as part of the budget process.

SELF INSURANCE
SUBFUND -- 561

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
FINANCE					
Charges for Services	28,136,053	29,274,718	33,348,121	13.9%	4,073,403
Miscellaneous Revenue	21,286	0	0		0
	28,157,339	29,274,718	33,348,121	13.9%	4,073,403
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	10,028	2,537,953	2,498,623	-1.5%	-39,330
Transfers From Other Funds	0	1,282,053	0	-100.0%	-1,282,053
Transfer In to Pay Debt Service	1,071,608	1,071,608	1,071,608	0.0%	0
Transfers from Fund Balance	2,851,839	0	81,217		81,217
	3,933,475	4,891,614	3,651,448	-25.4%	-1,240,166
TOTAL REVENUE	**32,090,814**	**34,166,332**	**36,999,569**	**8.3%**	**2,833,237**
EXPENDITURES					
FINANCE					
Salaries	1,000,571	1,037,650	1,005,718	-3.1%	-31,932
Employer Provided Benefits	361,566	448,762	436,719	-2.7%	-12,043
Internal Service Charges	848,877	741,204	737,837	-0.5%	-3,367
Internal Services - IT Operations	51,405	57,669	57,940	0.5%	271
Other Operating Expenses	28,963,516	29,439,501	32,200,293	9.4%	2,760,792
Capital Outlay	351,947	175,008	3	-100.0%	-175,005
Supervision Allocation	689,548	849,510	941,826	10.9%	92,316
Indirect Cost	376,167	367,522	567,959	54.5%	200,437
	32,643,596	33,116,826	35,948,295	8.5%	2,831,469
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	-22,102	-20,334	-8.0%	1,768
Cash Carryover	0	1,071,608	1,071,608	0.0%	0
	0	1,049,506	1,051,274	0.2%	1,768
TOTAL EXPENDITURES	**32,643,596**	**34,166,332**	**36,999,569**	**8.3%**	**2,833,237**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS	21	21	0
PART-TIME HOURS	2,800	2,800	

SELF INSURANCE
SUBFUND 561

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

REVENUE
Finance
Charges for Services
- The increase of $4,073,403 is mainly attributed to an increase in gross premium written revenue. This is due to an increase in the city's insurance premium.

Miscellaneous Revenue
- The decrease of $39,330 is due to a reduction of $89,331 in investment pool earnings. This is somewhat offset by an increase of $50,001 in earnings from escrow deposits..

Transfers from Other Funds
- There is no interfund transfer from subfund 581 in FY15.

Transfers from Fund Balance
- The increase of $81,217 is due to an appropriation of retained earnings in FY 15.

EXPENDITURES
Salaries
- The decrease of $31,932 is due to decreases of $28,908 in permanent and probationary salaries and $3,024 in special pay – pensionable costs. This is due to changes in personnel between the city's Self Insurance Fund and Miscellaneous Fund.

Employer Provided Benefits
- The net decrease of $12,043 is primarily due to a decrease of $19,430 in defined pension costs. This was slightly offset by an increase of $7,892 in defined contribution pension costs.

Internal Services – IT Operations
- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

Other Operating Expenses
- The increase of $2,760,792 is due to increases of $1,392,336 in paid loss, $1,201,529 in change in liability, $281,388 in change in liability – IBNR, $150,000 in the state assessment fee. These were slightly offset by a decrease of $161,284 in miscellaneous insurance, $61,367 in change in liability – ULAE and $60,000 in FOP heart/hypertension (medical expense reimbursement) costs.

Capital Outlay
- The decrease of $175,005 reflects no capital expenditures requested in FY15.

Supervision Allocation

- The increase of $92,316 is due to increased administrative costs.

Indirect Cost

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

Salary & Benefit Lapse

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

AUTHORIZED POSITION CAP

There are no changes to the authorized position cap.

INSURED PROGRAMS
SUBFUND -- 581

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
FINANCE					
Charges for Services	8,490,751	9,689,772	9,358,444	-3.4%	-331,328
	8,490,751	9,689,772	9,358,444	-3.4%	-331,328
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	100,635	151,374	174,382	15.2%	23,008
Transfers from Fund Balance	743,603	1,383,148	0	-100.0%	-1,383,148
	844,238	1,534,522	174,382	-88.6%	-1,360,140
TOTAL REVENUE	**9,334,989**	**11,224,294**	**9,532,826**	**-15.1%**	**-1,691,468**
EXPENDITURES					
FINANCE					
Salaries	313,048	343,829	373,134	8.5%	29,305
Employer Provided Benefits	82,652	123,340	140,648	14.0%	17,308
Internal Service Charges	58,238	75,942	92,456	21.7%	16,514
Internal Services - IT Operations	30,464	19,943	49,631	148.9%	29,688
Other Operating Expenses	8,039,212	10,176,622	9,696,865	-4.7%	-479,757
Capital Outlay	0	4	3	-25.0%	-1
Supervision Allocation	-689,548	-849,510	-941,827	10.9%	-92,317
Indirect Cost	65,874	64,433	137,178	112.9%	72,745
	7,899,940	9,954,603	9,548,088	-4.1%	-406,515
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	-12,362	-15,262	23.5%	-2,900
Transfers to Other Funds	0	1,282,053	0	-100.0%	-1,282,053
	0	1,269,691	-15,262	-101.2%	-1,284,953
TOTAL EXPENDITURES	**7,899,940**	**11,224,294**	**9,532,826**	**-15.1%**	**-1,691,468**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS	5	5	
PART-TIME HOURS			

INSURED PROGRAMS
SUBFUND 581

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

REVENUE
Charges for Services
- The decrease of $331,328 is due to a decrease of $200,000 in recoveries of damages and $131,328 in insurance premium revenue.

Miscellaneous Revenue
- The increase of $23,008 represents a higher assumption on investment pool earnings.

Transfers from Fund Balance
- There is no fund balance appropriation for FY 15.

EXPENDITURES
Salaries
- The increase of $29,305 is mainly due to an increase of $27,102 in permanent and probationary salaries. This is due to changes in personnel between the city's Self Insurance Fund and Miscellaneous Fund.

Employer Provided Benefits
- The increase of $17,308 is primarily due to increases of $10,022 in pension costs and $6,544 in group hospitalization insurance.

Internal Service Charges
- The net increase of $16,514 is mainly due to an increase of $49,145 in the St. James building cost allocation charges. The agency relocated to the building during FY14. This is mainly offset by a decrease of $36,142 in the Yates building cost allocation charges.

Internal Services – IT Operations
- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

Other Operating Expenses
- The net decrease of $479,757 is attributable to decreases of $200,000 in recoveries from damages payments, $150,118 in premium paid – excess workers compensation policy, $95,000 in professional services and $25,000 in excess GL policy costs. These are slightly offset by an increase of $14,000 in premium paid – Riverwalk.

Supervision Allocation
- The decrease of $92,317 represents a decrease in administrative costs.

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

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

Transfers to Other Funds

- There is no transfer to other subfunds for FY 15.

AUTHORIZED POSITION CAP

There are no changes to the authorized position cap.

BANKING FUND
SUBFUND -- 592

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
FINANCE					
Charges for Services	40,709,262	36,687,952	42,036,244	14.6%	5,348,292
Other Sources	63,374,264	42,687,928	230,080,597	439.0%	187,392,669
	104,083,526	79,375,880	272,116,841	242.8%	192,740,961
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	-108,317	0	0		0
	-108,317	0	0		0
TOTAL REVENUE	**103,975,209**	**79,375,880**	**272,116,841**	**242.8%**	**192,740,961**
EXPENDITURES					
FINANCE					
Other Operating Expenses	525,073	455,545	188,131	-58.7%	-267,414
Debt Service	15,265,914	7,196,959	5,597,788	-22.2%	-1,599,171
Payment to Fiscal Agents	35,952,163	42,687,928	230,080,597	439.0%	187,392,669
	51,743,149	50,340,432	235,866,516	368.5%	185,526,084
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Debt Service	21,747,124	29,035,448	36,250,325	24.8%	7,214,877
	21,747,124	29,035,448	36,250,325	24.8%	7,214,877
TOTAL EXPENDITURES	**73,490,274**	**79,375,880**	**272,116,841**	**242.8%**	**192,740,961**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

BANKING FUND
SUBFUND 592

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

REVENUE
Charges for Services

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

Other Sources

- This amount represents the FY 15 proposed new borrowing as detail in the B4 schedule.

EXPENDITURES
Other Operating Expenses

- This amount represents the cost of administering the Banking Fund for FY 15.

Debt Service

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

Payments to Fiscal Agents

- This amount is the FY 15 proposed new loan amounts to be borrowed.

AUTHORIZED POSITION CAP
There are no positions in this subfund.

GENERAL EMPLOYEES PENSION
SUBFUND -- 611

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
FINANCE					
Miscellaneous Revenue	5,206	0	0		0
	5,206	0	0		0
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	272,377,574	0	0		0
	272,377,574	0	0		0
PENSION FUNDS					
Miscellaneous Revenue	77,264,261	10,994,649	12,756,700	16.0%	1,762,051
	77,264,261	10,994,649	12,756,700	16.0%	1,762,051
TOTAL REVENUE	**349,647,041**	**10,994,649**	**12,756,700**	**16.0%**	**1,762,051**
EXPENDITURES					
FINANCE					
Salaries	200,362	274,049	260,451	-5.0%	-13,598
Employer Provided Benefits	64,991	106,460	117,464	10.3%	11,004
Internal Service Charges	129,374	115,631	130,164	12.6%	14,533
Internal Services - IT Operations	67,802	65,706	27,545	-58.1%	-38,161
Other Operating Expenses	7,896,538	10,142,113	12,011,786	18.4%	1,869,673
Capital Outlay	0	1	1	0.0%	0
Supervision Allocation	-50,981	-43,000	-66,500	54.7%	-23,500
Indirect Cost	187,287	333,689	275,789	-17.4%	-57,900
	8,495,373	10,994,649	12,756,700	16.0%	1,762,051
PENSION FUNDS					
Other Operating Expenses	143,921,663	0	0		0
Payment to Fiscal Agents	22,538,024	0	0		0
	166,459,687	0	0		0
TOTAL EXPENDITURES	**174,955,060**	**10,994,649**	**12,756,700**	**16.0%**	**1,762,051**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS	6	6	
PART-TIME HOURS	1,080	1,080	

GENERAL EMPLOYEES PENSION
SUBFUND 611

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

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

EXPENDITURES
Salaries
- The decrease of $13,598 is primarily due to the non-funding of $10,000 in part-time salaries and $5,000 in overtime.

Employer Provided Benefits
- The increase of $11,004 is primarily due to increases of $8,436 in general employees' pension contribution and $2,389 in group hospitalization insurance.

Internal Service Charges
- The net increase of $14,533 is primarily due to increases of $18,803 in mailroom charges and $8,735 in building cost allocation – St. James building. These increases were offset by decreases of $8,554 in copy center charges, $2,323 in OGC legal charges, and $2,128 in tech refresh and pay-go charges.

Internal Services – IT Operations
- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

Other Operating Expenses
- The increase of $1,869,673 is primarily due to an increase of $1,886,707 in professional services for Money Managers fees.

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

Indirect Cost
- The decrease of $57,900 is due to lower indirect cost charges from the study done by MAXIMUS Consulting Services, Inc.

AUTHORIZED POSITION CAP
There are no changes to the employee cap.

CORRECTIONAL OFFICERS PENSION
SUBFUND -- 613

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	19,013,256	0	0		0
	19,013,256	0	0		0
PENSION FUNDS					
Fines and Forfeits	356,222	360,000	300,000	-16.7%	-60,000
Miscellaneous Revenue	13,302,711	443,000	668,725	51.0%	225,725
	13,658,933	803,000	968,725	20.6%	165,725
TOTAL REVENUE	**32,672,189**	**803,000**	**968,725**	**20.6%**	**165,725**
EXPENDITURES					
FINANCE					
Other Operating Expenses	546,640	760,000	902,225	18.7%	142,225
Supervision Allocation	50,981	43,000	66,500	54.7%	23,500
	597,621	803,000	968,725	20.6%	165,725
PENSION FUNDS					
Other Operating Expenses	12,563,870	0	0		0
Payment to Fiscal Agents	360,533	0	0		0
	12,924,403	0	0		0
TOTAL EXPENDITURES	**13,522,024**	**803,000**	**968,725**	**20.6%**	**165,725**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

CORRECTIONAL OFFICERS PENSION
SUBFUND 613

BACKGROUND

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

REVENUE

Pension Funds

Fines and Forfeits

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

Miscellaneous Revenue

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

EXPENDITURES

Finance

Other Operating Expenses

- The increase of $142,225 represents consultant fees paid to the Money Managers to manage the Correctional Officers Pension Fund investments.

Supervision Allocation

- This amount represents the administration cost of the Pension Administration activity which is charged to this fund by the General Employees Pension fund (SF 611).

AUTHORIZED POSITION CAP

There are no positions in this subfund.

DISABILITY PENSION TRUST
SUBFUND -- 614

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	17,537	0	0		0
	17,537	0	0		0
PENSION FUNDS					
Miscellaneous Revenue	1,740,886	10,000	5,000	-50.0%	-5,000
	1,740,886	10,000	5,000	-50.0%	-5,000
TOTAL REVENUE	**1,758,422**	**10,000**	**5,000**	**-50.0%**	**-5,000**
EXPENDITURES					
FINANCE					
Other Operating Expenses	4,200	10,000	5,000	-50.0%	-5,000
	4,200	10,000	5,000	-50.0%	-5,000
PENSION FUNDS					
Other Operating Expenses	353,132	0	0		0
	353,132	0	0		0
TOTAL EXPENDITURES	**357,332**	**10,000**	**5,000**	**-50.0%**	**-5,000**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

DISABILITY PENSION TRUST
SUBFUND 614

BACKGROUND

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

REVENUE

Pension Funds

Miscellaneous Revenue

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

EXPENDITURES

Finance

Other Operating Expenses

- The decrease of $5,000 is due to a drop in FY15 pension disability physical examinations.

AUTHORIZED POSITION CAP

There are no positions in this subfund.

FIRE AND RESCUE

GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY 14 PERCENT	CHANGE FROM FY 14 DOLLAR
REVENUE					
Charges for Services	20,804,993	21,457,661	22,726,884	5.9%	1,269,223
Revenue From City Agencies - Allocations	245,956	294,156	237,220	-19.4%	-56,936
Prior Year Billing Co. Error	-8,876,361	0	0		0
Fines and Forfeits	13,215	6,590	24,648	274.0%	18,058
Miscellaneous Revenue	4,828,258	5,095,768	5,257,782	3.2%	162,014
Other Sources	851,737	340,000	7,000,000	1958.8%	6,660,000
TOTAL REVENUE	17,867,797	27,194,175	35,246,534	29.6%	8,052,359
EXPENDITURES					
Salaries	87,305,315	90,338,153	91,499,888	1.3%	1,161,735
Salary & Benefit Lapse	0	-2,916,845	0	-100.0%	2,916,845
Employer Provided Benefits	69,159,773	85,747,452	88,817,229	3.6%	3,069,777
Internal Service Charges	14,030,147	12,823,447	13,271,865	3.5%	448,418
Internal Services - IT Operations	2,501,695	2,522,826	5,398,493	114.0%	2,875,667
Other Operating Expenses	5,718,084	6,323,984	6,341,152	0.3%	17,168
Capital Outlay	1,012,111	340,001	7,000,001	1958.8%	6,660,000
Banking Fund Debt Repayments	1,462,299	1,111,818	1,552,164	39.6%	440,346
TOTAL EXPENDITURES	181,189,424	196,290,836	213,880,792	9.0%	17,589,956

AUTHORIZED POSITION CAP

	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS	1,301	1,306	5
PART-TIME HOURS	34,964	34,964	

DIVISION SUMMARY

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY 14 PERCENT	CHANGE FROM FY 14 DOLLAR
DIRECTOR-FIRE ADMINISTRATION	4,279,147	3,466,482	4,282,458	23.5%	815,976
EMERGENCY PREPAREDNESS	991,174	1,775,625	2,051,561	15.5%	275,936
FIRE OPERATIONS	123,816,059	134,174,124	145,693,105	8.6%	11,518,981
FIRE PREVENTION	2,992,875	3,579,160	3,856,310	7.7%	277,150
FIRE TRAINING	1,300,605	1,636,468	2,559,281	56.4%	922,813
RESCUE	47,809,564	51,658,977	55,438,077	7.3%	3,779,100
DEPARTMENT TOTAL	181,189,424	196,290,836	213,880,792	9.0%	17,589,956

FIRE AND RESCUE
GENERAL FUND - GSD

BACKGROUND

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

REVENUE

Charges for Services

- The net increase is primarily due to revised net rescue transport revenue ($800,362) and increased estimated fire protection inspection revenue ($453,391).

Revenue From City Agencies – Allocations

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

Fines and Forfeits

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

Miscellaneous Revenue

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

Other Sources

- This represents the amount of borrowed funds required to purchase self-contained breathing apparatus as detailed on the banking fund schedule B4.

EXPENDITURES

Salaries

- The net increase is being driven by increases in terminal leave for DROP participants ($258,542), overtime ($1,705,759) and pensionable special pay ($150,973). These increases are somewhat offset by reductions in leave sellback ($441,184) and pensionable out of class pay ($448,864). Ordinance 2014-091-E approved a two year grant to fund 67 new full time firefighters. The FY 15 budget, keeping in mind the additional 67 grant positions, includes 36 unfunded firefighter positions. The budget also removes the departmental lapse and increases overtime funding.

Salary & Benefit Lapse

- The departmental salary and benefit lapse from FY 14 has been removed.

Employer Provided Benefits

- The net increase is driven by increases in Police & Fire pension costs of $1.1 million and an increase in the net workers compensation allocations, due to heart hypertension of $1.7 million.

Internal Service Charges

- The net increase is being driven by increases in radio allocation ($199,402), legal charges ($226,167) and Fleet vehicle replacement costs ($519,021). These increases are somewhat offset by a decrease in fleet service/parts/fuel ($423,659).

Internal Services – IT Operations

- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

Capital Outlay

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

Banking Fund Debt Repayment

- The table below compares the FY 14 and FY 15 banking fund debt repayment by project:

	1,053,354	58,464	1,362,520	189,644	
	FY14 Budget		FY15 Proposed		440,346
Project Title	Principal	Interest	Principal	Interest	Change
AutoPulse - CPR/Compression Device	79,987	1,245	0	0	-81,232
CAD replacement (ord 2009-54-E)	311,264	35,821	311,264	20,696	-15,125
Cardiac Monitor	479,733	10,988	71,231	1,437	-418,053
Compressers for SCBA equipment	44,731	2,552	37,276	641	-9,366
Equip for Apparatus - F9 District Chief	1,436	25	0	0	-1,461
Equip for Apparatus-Rescue 25, 49 & 54	52,583	2,959	42,808	731	-12,003
Fire capital equipment	54,854	1,048	3,613	63	-52,226
Mobile Data Terminal refresh - FY14	14,773	3,028	68,000	12,750	62,949
Self Contained Breathing Apparatus	0	0	816,667	153,125	969,792
Thermal Imaging Cameras	13,993	798	11,661	201	-2,929

AUTHORIZED POSITION CAP

The net increase of five positions is due to the elimination of a redlined position from 2009-512-E during FY 14 and the addition of six communication officer positions during the budget process.

BUILDING INSPECTION
SUBFUND -- 159

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
FIRE AND RESCUE					
Charges for Services	539,728	547,053	598,000	9.3%	50,947
Fines and Forfeits	1,140	0	0		0
	540,868	547,053	598,000	9.3%	50,947
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	5,803	26,000	89,491	244.2%	63,491
	5,803	26,000	89,491	244.2%	63,491
PLANNING AND DEVELOPMENT					
Charges for Services	10,727,855	10,261,215	11,775,190	14.8%	1,513,975
Fines and Forfeits	105,261	73,500	119,420	62.5%	45,920
Miscellaneous Revenue	34,507	36,900	33,670	-8.8%	-3,230
	10,867,624	10,371,615	11,928,280	15.0%	1,556,665
TOTAL REVENUE	**11,414,294**	**10,944,668**	**12,615,771**	**15.3%**	**1,671,103**
EXPENDITURES					
FIRE AND RESCUE					
Salaries	278,152	300,286	311,173	3.6%	10,887
Employer Provided Benefits	143,593	173,396	120,670	-30.4%	-52,726
Internal Service Charges	32,486	46,003	46,476	1.0%	473
Internal Services - IT Operations	8,452	8,380	14,119	68.5%	5,739
Other Operating Expenses	4,267	10,368	8,431	-18.7%	-1,937
Capital Outlay	0	1	1	0.0%	0
Indirect Cost	0	159,698	559,624	250.4%	399,926
	466,950	698,132	1,060,494	51.9%	362,362
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	0	-130,220		-130,220
Cash Carryover	0	0	2,444,310		2,444,310
	0	0	2,314,090		2,314,090
PLANNING AND DEVELOPMENT					
Salaries	3,704,240	3,948,758	4,189,384	6.1%	240,626
Employer Provided Benefits	1,505,069	1,838,615	2,152,744	17.1%	314,129
Internal Service Charges	447,909	587,254	652,313	11.1%	65,059
Internal Services - IT Operations	471,070	661,538	901,968	36.3%	240,430
Other Operating Expenses	322,773	393,830	442,234	12.3%	48,404
Capital Outlay	0	51,010	74,225	45.5%	23,215
Supervision Allocation	0	64,682	-1	-100.0%	-64,683
Indirect Cost	612,330	548,515	559,624	2.0%	11,109
Banking Fund Debt Repayments	1,491,854	2,152,334	268,696	-87.5%	-1,883,638
	8,555,245	10,246,536	9,241,187	-9.8%	-1,005,349
TOTAL EXPENDITURES	**9,022,194**	**10,944,668**	**12,615,771**	**15.3%**	**1,671,103**

BUILDING INSPECTION
SUBFUND 159

BACKGROUND

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

REVENUE

Fire and Rescue

Charges for Services

- This category includes the FY 15 anticipated fire plans review and re-inspection fees. The turnaround in the construction industry has had a favorable effect on inspection revenues.

Non-Departmental / Fund Level Activities

Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 15.

Planning and Development

Charges for Services

- This category includes the FY 15 anticipated building permit reviews, plumbing, electrical, and mechanical inspection & re-inspection fees. The net increase is primarily due to increases of $690,612 in building inspection fees, $396,170 in building permit review fees, $218,949 in mechanical inspection fees, and $180,784 in electrical inspection fees. The turnaround in the construction industry has had a favorable effect on inspection revenues.

Fines and Forfeits

- The increase of $45,920 is primarily due to increases of $36,970 in reactivation/reinstatement fees and $7,500 in code violation fines collection.

Miscellaneous Revenue

- The decrease of $3,230 is due to decreases of ($2,243) in miscellaneous sales and charges, and ($987) in sale of books, maps & regulations fees.

EXPENDITURES

Fire and Rescue

Salaries

- The net increase is being driven primarily by increases in overtime ($4,271), leave sellback ($1,938) and holiday buyback ($1,436).

Employer Provided Benefits

- The net decrease is due to the removal of funding for the police and fire pension fund. Employees in that pension plan are no longer in this subfund.

Internal Service – IT Operations

- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

Other Operating Expenses

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

Indirect Cost

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

Non-Departmental / Fund Level Activities

Salary & Benefits Lapse

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

Cash Carryover

- In prior year residual revenue over expenses was used to pay down debt service in this fund. Due to restrictions on the recently refunded debt, this practice cannot be continued.

Planning and Development

Salaries

- The net increase of $240,626 is the result of adding four (4) additional Construction Trades Inspectors in order to cover current workload demands increased by a healthier constructions market activity.

Employer Provided Benefits

- The net increase of $314,129 concurrent with adding four (4) additional Construction Trades Inspectors in order to cover current workload demands increased by a healthier constructions market activity.

Internal Service Charges

- The net increase of $65,059 is primarily due to an increase of $61,041 in building allocation costs.

Internal Service – IT Operations

- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

Other Operating Expenses

- The net increase of $48,404 is primarily due to increases of $40,000 in professional services to provide floodplain community outreach and floodplain design support, and $8,191 in Tax Collector charges for square footage usage in the Yates Building.

Capital Outlay

- The net increase of $23,215 is primarily due to a decrease of ($9,814) in computer equipment & software, and an increase of $33,037 in specialized equipment.

Supervision Allocation

- This allocation accounts for time spent by individuals in the director's office general fund SF011 in activities relating to SF159.

Indirect Costs

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

Banking Fund Debt Repayment

- The table below compares the FY 14 and FY 15 banking fund debt repayment by project:

	1,996,661	155,673	260,459	8,237	
	FY14 Budget		FY15 Proposed		-1,883,638
Project Title	Principal	Interest	Principal	Interest	Change
Building Inspection Capital Repayment (ord 2009-445-E)	1,996,661	155,673	260,459	8,237	-1,883,638

(a) Additional principal payment added to budget in FY14 has not been done in FY15 due to constraints on the refunded debt.

AUTHORIZED POSITION CAP

Planning and Development

The overall authorized position cap increased by four (4) in Planning & Development Building Inspection as the department will hire four (4) additional Construction Trades Inspectors in order to cover current workload demands increased by a healthier constructions market activities. The department also requested additional part-time hours.

Fire and Rescue

The authorized cap for the department is unchanged.

HUMAN RIGHTS COMMISSION

GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY 14 PERCENT	CHANGE FROM FY 14 DOLLAR
REVENUE					
Intergovernmental Revenue	45,575	105,225	97,100	-7.7%	-8,125
Miscellaneous Revenue	403	700	500	-28.6%	-200
TOTAL REVENUE	45,978	105,925	97,600	-7.9%	-8,325
EXPENDITURES					
Salaries	494,804	467,703	472,302	1.0%	4,599
Employer Provided Benefits	172,527	201,226	203,784	1.3%	2,558
Internal Service Charges	31,592	69,295	87,685	26.5%	18,390
Internal Services - IT Operations	147,333	143,178	43,339	-69.7%	-99,839
Other Operating Expenses	18,084	24,275	21,089	-13.1%	-3,186
Capital Outlay	0	7	1	-85.7%	-6
TOTAL EXPENDITURES	864,340	905,684	828,200	-8.6%	-77,484

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS	9	9	
PART-TIME HOURS			

DIVISION SUMMARY	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY 14 PERCENT	CHANGE FROM FY 14 DOLLAR
JAX HUMAN RIGHTS COMMISSION	864,340	905,684	828,200	-8.6%	-77,484
DEPARTMENT TOTAL	864,340	905,684	828,200	-8.6%	-77,484

HUMAN RIGHTS COMMISSION
GENERAL FUND - GSD

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

REVENUES
Intergovernmental Revenue
- The budgeted amount represents the Worksharing Agreement with the Equal Employment Opportunity Commission (EEOC) to investigate employment discrimination.

Miscellaneous Revenue
- The decrease is primarily due to a reduction in miscellaneous sales & charges.

EXPENDITURES
Salaries
- The increase is being driven primarily by an increase of $3,128 in permanent and probationary salaries.

Employee Provided Benefits
- The increase is primarily due to increased pension costs in both general employees' pension of $5,122 and general employees' defined pension of $3,079. These increases were slightly offset by a decrease of $5,471 in group hospitalization insurance.

Internal Service Charges
- The increase is primarily to increased building cost allocation charges of $21,052.

Internal Services – IT Operations
- The revised ITD billing methodology has been implemented for FY15 budget. This category has been created to show the net change between the two methods.

Other Operating Expense
- The decrease is being driven primarily by a reduction in office supplies – other of $1,450.

AUTHORIZED POSITION CAP
There are no changes to the authorized cap.

INTRA-GOVERNMENTAL SERVICES

GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY 14 PERCENT	CHANGE FROM FY 14 DOLLAR
REVENUE					
Charges for Services	66,096	66,096	66,096	0.0%	0
Miscellaneous Revenue	169	900	850	-5.6%	-50
TOTAL REVENUE	66,265	66,996	66,946	-0.1%	-50
EXPENDITURES					
Salaries	2,599,833	2,677,135	2,774,170	3.6%	97,035
Employer Provided Benefits	978,701	1,161,600	1,319,995	13.6%	158,395
Internal Service Charges	301,657	690,407	835,858	21.1%	145,451
Internal Services - IT Operations	898,717	827,437	1,036,342	25.2%	208,905
Other Operating Expenses	260,114	200,062	619,903	209.9%	419,841
Capital Outlay	0	108	3	-97.2%	-105
Grants, Aids & Contributions	0	7,000	4,000	-42.9%	-3,000
TOTAL EXPENDITURES	5,039,022	5,563,749	6,590,271	18.5%	1,026,522

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS	52	65	13
PART-TIME HOURS	3,000	3,000	

DIVISION SUMMARY	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY 14 PERCENT	CHANGE FROM FY 14 DOLLAR
ADMINISTRATIVE SERVICES	1,762,390	302,349	0	-100.0%	-302,349
EQUAL BUSINESS OPPORTUNITY	158,873	0	0		0
HUMAN RESOURCES DIVISION	17	0	0		0
OFFICE OF DIRECTOR	1,210,334	3,302,742	4,672,850	41.5%	1,370,108
PROCUREMENT	1,907,408	1,958,658	1,917,421	-2.1%	-41,237
DEPARTMENT TOTAL	5,039,022	5,563,749	6,590,271	18.5%	1,026,522

INTRA-GOVERNMENTAL SERVICES
GENERAL FUND - GSD

BACKGROUND
The Intra-Governmental Services Department is responsible for the provision of resources and services essential for the overall management for the City of Jacksonville. In the General Fund, this department consists of the Office of the Director, Call Center (630-CITY), Equal Business Opportunity Office (EBO), Grant and Contract Compliance, Office of the Ombudsman, Procurement and Gateway Customer Service Center.

REVENUE
Miscellaneous Revenue
- The decrease is primarily due to a reduction in the sale of books, maps and regulations.

EXPENDITURES
Salaries
- The net increase is being driven by the transfer of ten (10) positions into this Department from other areas within the City during FY14, as well as, three (3) authorized positions for the Gateway Customer Service Center during the budget process.

Employer Provided Benefits:
- The net increase is being driven by the addition of the thirteen (13) positions mentioned above, as well as, by increased pension costs and group hospitalization insurance.

Internal Service Charges
- The net increase is being driven primarily by increased building cost allocation charges of $146,475.

Internal Services – IT Operations
- The revised ITD billing methodology has been implemented for FY15 budget. This category has been created to show the net change between the two methods.

Other Operating Expenses
- The net increase is primarily due to increased professional services of $381,723 and rentals (land and buildings) of $30,912.

Capital Outlay
- The net decrease is primarily due to a reduction in computer equipment and software.

Grants, Aids & Contributions
- The net decrease is primarily due to the realignment of budgeted expenses.

AUTHORIZED POSITION CAP
Ten (10) positions were transferred within the City during FY14 due to departmental reorganization and three (3) positions authorized as part of the budget process.

ALCOHOLIC REHABILITATION PRG(111.205)
SUBFUND -- 157

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
INTRA-GOVERNMENTAL SERVICES					
Fines and Forfeits	206,613	175,000	0	-100.0%	-175,000
	206,613	175,000	0	-100.0%	-175,000
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	916	2,224	2,235	0.5%	11
Transfers From Other Funds	225,000	225,000	399,989	77.8%	174,989
	225,916	227,224	402,224	77.0%	175,000
TOTAL REVENUE	**432,529**	**402,224**	**402,224**	**0.0%**	**0**
EXPENDITURES					
INTRA-GOVERNMENTAL SERVICES					
Grants, Aids & Contributions	434,362	402,224	402,224	0.0%	0
	434,362	402,224	402,224	0.0%	0
TOTAL EXPENDITURES	**434,362**	**402,224**	**402,224**	**0.0%**	**0**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

ALCOHOLIC REHABILITATION PROGRAM (111.205)
SUBFUND 157

BACKGROUND
Section 111.205 of the Municipal Code created the Special Alcoholic Rehabilitation Trust Fund, which provides funding for alcoholic rehabilitation programs implemented by Gateway Community Services, Inc.

In November, 2013, the Office of General Counsel issued a legal opinion informing City Council that the City no longer receives any money from fines imposed for alcohol-related offenses under the Florida Statutes Sections 316.193, 856.011, 860.03 and 860.13.

For FY15, the revenue contribution will transfer from the General Fund.

REVENUE
Fines & Forfeits
- This trust fund no longer receives any portion of alcohol related fines.

Miscellaneous Revenue
- This revenue category is made up of anticipated interest earnings for FY15.

Transfers From Other Funds
- This amount represents a subsidy from the General Fund due to the City no longer receiving fines imposed for alcohol-related offenses.

EXPENDITURES
Grants, Aids and Contributions
- The $402,224 represents a grant to Gateway Community Services for alcoholic rehabilitation programs. There is no change for FY15.

AUTHORIZED POSITION CAP
There are no authorized positions in this subfund.

LEGAL AID (111.385)
SUBFUND -- 15R

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
INTRA-GOVERNMENTAL SERVICES					
Charges for Services	243,469	250,000	247,000	-1.2%	-3,000
	243,469	250,000	247,000	-1.2%	-3,000
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	-720	0	0		0
	-720	0	0		0
TOTAL REVENUE	**242,749**	**250,000**	**247,000**	**-1.2%**	**-3,000**
EXPENDITURES					
INTRA-GOVERNMENTAL SERVICES					
Other Operating Expenses	243,006	250,000	247,000	-1.2%	-3,000
	243,006	250,000	247,000	-1.2%	-3,000
TOTAL EXPENDITURES	**243,006**	**250,000**	**247,000**	**-1.2%**	**-3,000**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

LEGAL AID (111.385)
SUBFUND 15R

BACKGROUND
These funds are to be used to support Jacksonville Area Legal Aid, which provides services that support access of the poor and indigent to the legal system. As of July 1, 2004 a $65 fee is imposed pursuant to Florida Statute 939.185 and Ordinance 2004-609-E on felony, misdemeanor or criminal traffic offenses, of which 25% is used to support Legal Aid.

REVENUE
Charges for Services

- Fees are expected to decrease by $3,000 in FY15.

EXPENDITURES
Other Operating Expenses

- Authorized trust fund expenditures will decrease by $3,000 in FY15.

AUTHORIZED POSITION CAP
There are no authorized positions in this subfund.

DRIVER ED SAFETY TRUST FUND(111.390)
SUBFUND -- 1HA

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
INTRA-GOVERNMENTAL SERVICES					
Charges for Services	242,802	240,000	260,000	8.3%	20,000
	242,802	240,000	260,000	8.3%	20,000
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	2,124	50,000	9,831	-80.3%	-40,169
Transfers from Fund Balance	0	-50,000	0	-100.0%	50,000
	2,124	0	9,831		9,831
SPECIAL SERVICES					
Charges for Services	0	0	-653,327		-653,327
	0	0	-653,327		-653,327
TOTAL REVENUE	**244,926**	**240,000**	**-383,496**	**-259.8%**	**-623,496**
EXPENDITURES					
INTRA-GOVERNMENTAL SERVICES					
Grants, Aids & Contributions	195,832	240,000	287,679	19.9%	47,679
	195,832	240,000	287,679	19.9%	47,679
SPECIAL SERVICES					
Grants, Aids & Contributions	0	0	-671,175		-671,175
	0	0	-671,175		-671,175
TOTAL EXPENDITURES	**195,832**	**240,000**	**-383,496**	**-259.8%**	**-623,496**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

DRIVER EDUCATION SAFETY TRUST FUND (111.390)
SUBFUND 1HA

BACKGROUND

The Driver Education Safety Trust was authorized by Ordinance 2002-1165-E. Funding is provided by an additional $3 levy on each civil traffic penalty. The funding is used for driver education safety programs in public and non-public schools. The expenditures budgeted are managed by the Duval County School System.

REVENUE

Intra-Governmental Services

Charges for Services

- This revenue category consists of revenue generated from levies on civil traffic penalties. This amount includes $260,000 of anticipated FY15 revenue, an increase of $20,000, as well as the de-appropriation of prior year revenue balances of $653,327.

Non-Departmental / Fund Level Activities

Miscellaneous Revenue

- This revenue category is made up of anticipated interest earnings for FY15.

Special Services

Charges for Services

- The budgetary amount in this category is an all years' adjustment to decrease the budget to actuals in activities/indexcodes that are no longer used.

EXPENDITURES

Intra-Governmental Services

Grants, Aids and Contributions

- This amount includes $269,831 for FY15 operating expenses, as well as, a $17,848 net appropriation of a prior year expense balance.

Special Services

Grants, Aids and Contributions

- The budgetary amount in this category is an all years' adjustment to decrease the budget to actuals in activities/indexcodes that are no longer used.

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

FLEET MGMT - OPERATIONS
SUBFUND -- 511

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
INTRA-GOVERNMENTAL SERVICES					
Charges for Services	37,338,072	38,842,973	38,313,559	-1.4%	-529,414
Miscellaneous Revenue	554,315	638,208	326,610	-48.8%	-311,598
	37,892,387	39,481,181	38,640,169	-2.1%	-841,012
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	-22,735	0	45,209		45,209
	-22,735	0	45,209		45,209
TOTAL REVENUE	**37,869,652**	**39,481,181**	**38,685,378**	**-2.0%**	**-795,803**
EXPENDITURES					
INTRA-GOVERNMENTAL SERVICES					
Salaries	4,127,126	4,263,081	4,216,713	-1.1%	-46,368
Employer Provided Benefits	1,682,812	1,878,393	2,159,676	15.0%	281,283
Internal Service Charges	417,511	576,742	608,169	5.4%	31,427
Internal Services - IT Operations	328,862	347,701	260,837	-25.0%	-86,864
Other Operating Expenses	29,344,367	32,116,597	31,363,928	-2.3%	-752,669
Capital Outlay	1,421	1	2	100.0%	1
Supervision Allocation	-75,023	-64,032	-53,907	-15.8%	10,125
Indirect Cost	1,153,654	669,143	460,727	-31.1%	-208,416
Banking Fund Debt Repayments	78,871	77,684	62,295	-19.8%	-15,389
	37,059,601	39,865,310	39,078,440	-2.0%	-786,870
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	-384,129	-393,062	2.3%	-8,933
	0	-384,129	-393,062	2.3%	-8,933
TOTAL EXPENDITURES	**37,059,601**	**39,481,181**	**38,685,378**	**-2.0%**	**-795,803**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS	118	108	-10
PART-TIME HOURS	7,722	7,722	

FLEET MANAGEMENT – OPERATIONS
SUBFUND 511

BACKGROUND
This internal service fund accumulates and allocates the costs of the operation of the City's Motor Pool and recovers its costs via charges to its users/customers. Fleet Management is responsible for all of the maintenance and fueling of the entire City owned vehicle fleet including most independent authorities, Ferry and the Duval County School Board.

REVENUE
Intra-Governmental Services
Charges for Services
- This represents the costs billed to other departments and government agencies and is directly related to the budgeted expenditures in this fund.

Miscellaneous Revenue
- The decrease is due to a $230,661 decrease in contribution-loss deductibles and a $80,937 decrease in reimbursement for warranty work.

Non-Departmental / Fund Level Activities
Miscellaneous Revenue
- Is made up of anticipated interest earnings for FY 15.

EXPENDITURES
Salaries
- The net decrease is due primarily to the budgeting of several positions that were unfunded in FY 14, the cost of which, are offset by a reduction in overtime.

Employer Provided Benefits
- The net increase is due primarily to increases in pension ($177,390) and health care ($96,166) costs.

Internal Service Charges
- The net increase is driven by an increase of $51,820 in IT system development charges related to various IT projects on the IT 5 year plan.

Internal Services – IT Operations
- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

Other Operating Expenses
- The net decrease is being driven by a $706,911 reduction in estimated fuel costs.

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

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

Banking Fund Debt Repayments

- The Banking Fund interest and principal payback for the previously approved project is detailed below:

	73,490	4,194	61,242	1,053	
	FY14 Budget		FY15 Proposed		-15,389
Project Title	Principal	Interest	Principal	Interest	Change
Fueling Station - 609 St. Johns Bluff Rd	73,490	4,194	61,242	1,053	-15,389

Salary & Benefit Lapse

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

AUTHORIZED POSITION CAP

Ten positions were redlined as part of the FY 14 budget. Those ten positions were eliminated during the fiscal year and are reflected here in the cap reduction.

FLEET MGMT - VEHICLE REPLACEMENT
SUBFUND -- 512

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
INTRA-GOVERNMENTAL SERVICES					
Charges for Services	11,266,615	8,840,667	10,078,389	14.0%	1,237,722
Miscellaneous Revenue	141,225	0	0		0
Other Sources	0	0	34,843,045		34,843,045
	11,407,840	8,840,667	44,921,434	408.1%	36,080,767
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	1,151,087	431,675	641,259	48.6%	209,584
	1,151,087	431,675	641,259	48.6%	209,584
TOTAL REVENUE	**12,558,927**	**9,272,342**	**45,562,693**	**391.4%**	**36,290,351**
EXPENDITURES					
INTRA-GOVERNMENTAL SERVICES					
Salaries	153,274	153,118	149,185	-2.6%	-3,933
Employer Provided Benefits	62,206	68,952	74,542	8.1%	5,590
Internal Service Charges	0	99,064	163,174	64.7%	64,110
Internal Services - IT Operations	0	0	4,184		4,184
Other Operating Expenses	46,596	46,834	49,058	4.7%	2,224
Capital Outlay	31,228	1	34,843,046	304500.0%	34,843,045
Supervision Allocation	75,023	64,032	53,907	-15.8%	-10,125
Indirect Cost	96,253	109,626	53,803	-50.9%	-55,823
Banking Fund Debt Repayments	4,327,998	2,164,788	4,599,000	112.4%	2,434,212
	4,792,577	2,706,415	39,989,899	1377.6%	37,283,484
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	5,641,755	6,041,681	5,572,794	-7.8%	-468,887
Cash Carryover	0	524,246	0	-100.0%	-524,246
	5,641,755	6,565,927	5,572,794	-15.1%	-993,133
TOTAL EXPENDITURES	**10,434,332**	**9,272,342**	**45,562,693**	**391.4%**	**36,290,351**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS	3	3	
PART-TIME HOURS			

FLEET MANAGEMENT - VEHICLE REPLACEMENT
SUBFUND 512

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

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

Other Sources
- This represents the amount of borrowed funds required to purchase the FY 15 proposed vehicle replacements.

Miscellaneous Revenue
- This represents $502,834 in anticipated revenue from the sale of surplus vehicles and $138,425 estimated investment earnings.

EXPENDITURES
Employer Provided Benefits
- The net increase is being driven by increased pension and health insurance costs.

Internal Service Charges
- This amount represents the FY 15 cost of the Auto Vehicle Locator IT System Development project. The project is detailed as part of the IT 5 year plan.

Internal Services – IT Operations
- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

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

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

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

Banking Fund Debt Repayment
- This amount represents the interest and principal payback for banking fund borrowing.

Transfers to Other Funds
- This amount represents the excess revenue over expenditure total in this subfund that is available to fund a portion of the FY 15 vehicle replacements and is being transferred to the Direct Vehicle Replacement fund (SF 513).

AUTHORIZED POSITION CAP
There are no changes to the overall employee cap.

FLEET MGMT - DIRECT REPLACEMENT
SUBFUND -- 513

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	18,382	64,319	84,638	31.6%	20,319
Transfers From Other Funds	5,641,755	12,932,681	5,572,794	-56.9%	-7,359,887
Transfers from Fund Balance	586,500	0	0		0
	6,246,637	12,997,000	5,657,432	-56.5%	-7,339,568
TOTAL REVENUE	**6,246,637**	**12,997,000**	**5,657,432**	**-56.5%**	**-7,339,568**
EXPENDITURES					
INTRA-GOVERNMENTAL SERVICES					
Capital Outlay	7,779,968	12,139,000	5,657,432	-53.4%	-6,481,568
	7,779,968	12,139,000	5,657,432	-53.4%	-6,481,568
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Cash Carryover	0	858,000	0	-100.0%	-858,000
	0	858,000	0	-100.0%	-858,000
TOTAL EXPENDITURES	**7,779,968**	**12,997,000**	**5,657,432**	**-56.5%**	**-7,339,568**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

FLEET MANAGEMENT - DIRECT REPLACEMENT
SUBFUND 513

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

REVENUE
Miscellaneous Revenue
- Is made up of anticipated interest earnings for FY 15.

Transfers From Other Funds
- This amount represents the transfer from the Vehicle Replacement fund (SF 512) to fund the pay-go portion of the proposed vehicle replacements for FY 15.

EXPENDITURES
Capital Outlay
- This is the total capital requirement for the FY 15 vehicle replacement that will be purchased with cash.

AUTHORIZED POSITION CAP
There are no positions in this subfund.

COPY CENTER / CENTRAL MAILROOM
SUBFUND -- 521

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
INTRA-GOVERNMENTAL SERVICES					
Charges for Services	2,775,301	2,580,623	2,740,862	6.2%	160,239
Miscellaneous Revenue	678	0	0		0
	2,775,979	2,580,623	2,740,862	6.2%	160,239
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	-1,652	1,000	8,253	725.3%	7,253
	-1,652	1,000	8,253	725.3%	7,253
TOTAL REVENUE	**2,774,327**	**2,581,623**	**2,749,115**	**6.5%**	**167,492**
EXPENDITURES					
INTRA-GOVERNMENTAL SERVICES					
Salaries	158,520	154,135	154,828	0.4%	693
Employer Provided Benefits	65,947	79,178	87,852	11.0%	8,674
Internal Service Charges	31,008	10,154	14,627	44.1%	4,473
Internal Services - IT Operations	7,524	7,079	20,051	183.2%	12,972
Other Operating Expenses	2,155,114	2,291,731	2,433,303	6.2%	141,572
Capital Outlay	7,837	893	1	-99.9%	-892
Supervision Allocation	0	0	0		0
Indirect Cost	48,353	38,453	38,453	0.0%	0
	2,474,303	2,581,623	2,749,115	6.5%	167,492
TOTAL EXPENDITURES	**2,474,303**	**2,581,623**	**2,749,115**	**6.5%**	**167,492**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS	5	5	
PART-TIME HOURS			

COPY CENTER / CENTRAL MAILROOM
SUBFUND 521

BACKGROUND
This internal service fund accumulates and allocates the cost of the City's centralized mailroom, centralized copy center/print shop and copier consolidation program. This internal service fund recovers its costs via charges to its users/customers.

REVENUE
Charges for Services
- The represents the costs billed to other departments and government agencies and is directly related to the budgeted expenditures in this fund.

Miscellaneous Revenue
- This amount represents anticipated interest earnings for FY 15.

EXPENDITURES
Employer Provided Benefits
- The net increase is due to increased pension and health care costs.

Internal Service Charges
- The net increase is being driven by building cost allocation for the St. James building.

Internal Services – IT Operations
- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

Other Operating Expenses
- The net increase is being driven by increases in the copier consolidation contract ($109,168) and commercial printing/binding ($258,000), which is partially offset by a reduction in installment purchases ($203,498). The increase in outside printing and binding was requested by the Solid Waste division for solid waste service standard brochures.

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

AUTHORIZED POSITION CAP
There are no changes to the overall employee cap.

ITD OPERATIONS
SUBFUND -- 531

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
INTRA-GOVERNMENTAL SERVICES					
Charges for Services	16,955,598	20,890,090	23,114,746	10.6%	2,224,656
Miscellaneous Revenue	1,209	2,000	2,000	0.0%	0
	16,956,807	20,892,090	23,116,746	10.6%	2,224,656
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	-5,901	0	0		0
Transfers From Other Funds	0	1,530,080	0	-100.0%	-1,530,080
	-5,901	1,530,080	0	-100.0%	-1,530,080
TOTAL REVENUE	**16,950,906**	**22,422,170**	**23,116,746**	**3.1%**	**694,576**
EXPENDITURES					
INTRA-GOVERNMENTAL SERVICES					
Salaries	7,097,054	8,397,496	8,483,687	1.0%	86,191
Employer Provided Benefits	2,284,657	3,442,619	3,535,863	2.7%	93,244
Internal Service Charges	1,646,681	1,124,974	1,602,413	42.4%	477,439
Internal Services - IT Operations	912,806	1,015,797	0	-100.0%	-1,015,797
Other Operating Expenses	4,890,596	8,981,122	10,139,162	12.9%	1,158,040
Capital Outlay	72,900	1	1	0.0%	0
Supervision Allocation	-440,504	-182,099	-279,086	53.3%	-96,987
Indirect Cost	650,766	121,362	121,362	0.0%	0
	17,114,957	22,901,272	23,603,402	3.1%	702,130
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	-479,102	-486,656	1.6%	-7,554
Transfers to Other Funds	500,000	0	0		0
	500,000	-479,102	-486,656	1.6%	-7,554
TOTAL EXPENDITURES	**17,614,957**	**22,422,170**	**23,116,746**	**3.1%**	**694,576**

AUTHORIZED POSITION CAP

	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS	125	127	2
PART-TIME HOURS	12,060	14,660	2,600

ITD OPERATIONS
SUBFUND 531

BACKGROUND
This internal service fund accumulates and allocates current application maintenance costs of computer software and/or equipment owned, leased or operated by the City and selected independent agencies and records management (archive) functions.

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

Miscellaneous Revenue
- The increased projection is based on current year actuals.

EXPENDITURES
Salaries
- The increase is being driven by the movement of two positions into this fund from the Radio Communications fund (SF 534) as well as an increase in part-time salaries of $82,565.

Employer Provided Benefits
- The net increase is due increases in pension and health care costs and the movement of two positions into this fund from the Radio Communication fund (SF 534).

Internal Service Charges
- The net increase is being driven by building cost allocation for the Ed Ball building ($175,503) and IT system development projects ($295,669) related to the IT 5 year plan.

Internal Services – IT Operations
- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

Other Operating Expenses
- The net increase is due primarily to increases in Hardware / Software licensing & maintenance ($960,309) and professional services ($470,400).
  Increases associated with the IT 5 year plan are detailed in the table below:

Hardware/Software Licensing	
Enterprise Auto Vehicle Locator	$49,500
EJ Ward System Upgrade / Tech Improvements	$14,880
Microsoft Office 365	$433,962
	$498,342
Professional Services	
Enterprise Auto Vehicle Locator	$410,400
Microsoft Office 365	$60,000
	$470,400

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

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

Salary & Benefit Lapse

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

AUTHORIZED POSITION CAP

The two positions were moved into this fund from the Radio Communications fund (SF 534) during the fiscal year and 2,600 additional part-time hours were requested by the Department as part of the budget process.

RADIO COMMUNICATIONS
SUBFUND -- 534

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
INTRA-GOVERNMENTAL SERVICES					
Charges for Services	8,403,942	6,662,004	7,257,072	8.9%	595,068
Other Sources	0	0	11,394,917		11,394,917
	8,403,942	6,662,004	18,651,989	180.0%	11,989,985
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	-669	44,682	69,329	55.2%	24,647
Transfers from Fund Balance	0	2,067,540	292,500	-85.9%	-1,775,040
	-669	2,112,222	361,829	-82.9%	-1,750,393
TOTAL REVENUE	**8,403,273**	**8,774,226**	**19,013,818**	**116.7%**	**10,239,592**
EXPENDITURES					
INTRA-GOVERNMENTAL SERVICES					
Salaries	550,958	606,241	576,537	-4.9%	-29,704
Employer Provided Benefits	210,427	266,504	249,745	-6.3%	-16,759
Internal Service Charges	32,682	46,041	53,237	15.6%	7,196
Internal Services - IT Operations	62,600	70,696	41,839	-40.8%	-28,857
Other Operating Expenses	505,674	1,154,584	987,124	-14.5%	-167,460
Capital Outlay	0	292,501	11,394,918	3795.7%	11,102,417
Grants, Aids & Contributions	374,309	189,817	190,000	0.1%	183
Supervision Allocation	272,687	182,099	279,086	53.3%	96,987
Indirect Cost	95,172	87,483	99,068	13.2%	11,585
Banking Fund Debt Repayments	4,252,447	1,241,014	2,001,426	61.3%	760,412
	6,356,956	4,136,980	15,872,980	283.7%	11,736,000
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	-31,498	-10,396	-67.0%	21,102
Transfers to Other Funds	0	1,530,080	0	-100.0%	-1,530,080
Banking Fund Debt Repayments	0	3,138,664	3,151,234	0.4%	12,570
	0	4,637,246	3,140,838	-32.3%	-1,496,408
TOTAL EXPENDITURES	**6,356,956**	**8,774,226**	**19,013,818**	**116.7%**	**10,239,592**

AUTHORIZED POSITION CAP

	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS	12	10	-2
PART-TIME HOURS			

RADIO COMMUNICATIONS
SUBFUND 534

BACKGROUND
This internal service fund accumulates and allocates the cost for radio communications including installs, upgrades and repairs for the general government as well as JEA, JTA and JAA.

REVENUE
Charges for Services
- This represents the costs billed to other departments and government agencies and is directly related to the budgeted expenditures in this fund.

Other Sources
- This represents the amount of borrowed funds required for the projects listed below in the Capital Outlay category.

Miscellaneous Revenue
- Is made up of anticipated interest earnings for FY 15.

Transfers from Fund Balance
- This amount represents funding that was appropriated in FY 14 to pay for a small portion of the needed JSO/JFRD mobile radio refresh but will not spent in FY 14. That funding will now be used in FY 15 to pay debt service on the JSO/JFRD mobile radio refresh.

EXPENDITURES
Intra-Governmental Services
Salaries
- The decrease is due to the movement of two positions out of this fund to IT Operations (SF 531) during the fiscal year. These costs are somewhat offset by a $46,000 increase in overtime.

Employer Provided Benefits
- The decrease is due to the movement of two positions out of this fund to IT Operations (SF 531) during the fiscal year.

Internal Service Charges
- The net increase is being driven by increases in the Fleet services, oil, gas and lube allocation.

Internal Services – IT Operations
- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

Other Operating Expenses
- The net decrease is being driven by the reductions in hardware / software maintenance costs for the P25 radio system ($63,300) and miscellaneous insurance ($92,791).

Capital Outlay
- Funding has been provided two IT 5 year plan projects as detailed below:
  - JSO/JFRD Mobile Radio Refresh $8,394,917
  - Fire Station Paging $3,000,000

Grants, Aids & Contributions
- This represents the payment to JEA for the estimated JEA operating costs.

Supervision Allocation

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

Indirect Cost

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

Banking Fund Debt Repayment

- The table below compares the FY 14 and FY 15 banking fund debt repayment by project:

	963,431	277,583	1,627,680	373,746	
	FY14 Budget		FY15 Proposed		760,412
Project Title	Principal	Interest	Principal	Interest	Change
First Coast Radio Buyout (2011-756-E)	963,431	277,583	977,983	214,450	-48,581
P25 Radio - JSO/JFRD Mobile Refresh	0	0	499,697	131,171	630,868
P25 Radio - Fire Station Paging	0	0	150,000	28,125	178,125

Non-Departmental / Fund Level Activities

Salary & Benefit Lapse

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

Banking Fund Debt Repayment

- The table below compares the FY 14 and FY 15 banking fund debt repayment by project:

	2,589,569	549,095	2,731,291	419,943	
	FY14 Budget		FY15 Proposed		12,570
Project Title	Principal	Interest	Principal	Interest	Change
P25 Radio System - CIP Project	2,589,569	549,095	2,731,291	419,943	12,570

AUTHORIZED POSITION CAP

Two positions were moved to the IT Operating fund (SF 531) during the fiscal year.

TECHNOLOGY SYSTEM DEVELOPMENT
SUBFUND -- 536

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
INTRA-GOVERNMENTAL SERVICES					
Charges for Services	1,130,461	846,255	1,033,456	22.1%	187,201
Miscellaneous Revenue	10,842	0	0		0
Other Sources	0	2,400,928	19,668,423	719.2%	17,267,495
	1,141,303	3,247,183	20,701,879	537.5%	17,454,696
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	-935	22,634	21,352	-5.7%	-1,282
Transfers from Fund Balance	611,855	46,723	0	-100.0%	-46,723
	610,920	69,357	21,352	-69.2%	-48,005
TOTAL REVENUE	**1,752,223**	**3,316,540**	**20,723,231**	**524.8%**	**17,406,691**
EXPENDITURES					
INTRA-GOVERNMENTAL SERVICES					
Other Operating Expenses	0	0	22,800		22,800
Capital Outlay	44,850	2,400,928	19,699,023	720.5%	17,298,095
Banking Fund Debt Repayments	1,764,332	915,612	997,772	9.0%	82,160
	1,809,182	3,316,540	20,719,595	524.7%	17,403,055
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Cash Carryover	0	0	3,636		3,636
	0	0	3,636		3,636
TOTAL EXPENDITURES	**1,809,182**	**3,316,540**	**20,723,231**	**524.8%**	**17,406,691**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

TECHNOLOGY SYSTEM DEVELOPMENT
SUBFUND 536

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

REVENUE
Charges for Services

- This revenue consists of internal service revenues from charges billed to other departments and agencies for FY 15 proposed projects and previously approved projects on the annual budget ordinance schedule B4a.

Other Sources

- This represents the amount of borrowed funds required for the FY 15 proposed IT 5 year plan.

Miscellaneous Revenue

- This amount represents anticipated interest earnings for FY 15.

EXPENDITURES
Other Operating Expenses

- This amount represents pay-go operating dollars to fund a portion of the EJ Ward System Upgrade / Technology Improvements project.

Capital Outlay

- The FY 15 projects in the IT 5 Year Plan are detail in the table below:

	19,699,023
Project Name	FY15 Proposed
CAD - 911 Call System Replacement	780,000
Consolidation of Citywide Websites - COJ.net	300,000
Duval Maps / GIS Upgrade	290,900
EJ Ward System Upgrade / Technology Improvements	30,600
Enterprise Auto Vehicle Locator	535,000
Enterprise Customer Relationship Management Solution	550,000
Enterprise Document Management Solution	719,100
Enterprise Financial / Resource Management Solution	11,800,000
Enterprise Permit Management	2,744,873
Maximo - Upgrade and Expansion	1,000,000
Network Equipment Refresh	293,550
Server Equipment Refresh	170,000
Virtual Server Equipment Refresh / Replacement	300,000
Wi-Fi Upgrade for St. James	185,000

Banking Fund Debt Repayments

- This amount represents the FY 15 interest and principal payback for Banking Fund borrowing related to FY 15 proposed projects as well as previously approved projects on the schedule B4a.

AUTHORIZED POSITION CAP

There are no positions in this fund.

TECHNOLOGY EQUIPMENT REFRESH
SUBFUND -- 537

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
INTRA-GOVERNMENTAL SERVICES					
Charges for Services	970,887	873,848	721,249	-17.5%	-152,599
	970,887	873,848	721,249	-17.5%	-152,599
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	-6,421	0	14,652		14,652
Transfers from Fund Balance	0	0	60,459		60,459
	-6,421	0	75,111		75,111
TOTAL REVENUE	**964,466**	**873,848**	**796,360**	**-8.9%**	**-77,488**
EXPENDITURES					
INTRA-GOVERNMENTAL SERVICES					
Other Operating Expenses	19,961	378,319	697,911	84.5%	319,592
Capital Outlay	34,579	432,567	98,449	-77.2%	-334,118
	54,540	810,886	796,360	-1.8%	-14,526
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Cash Carryover	0	62,962	0	-100.0%	-62,962
	0	62,962	0	-100.0%	-62,962
TOTAL EXPENDITURES	**54,540**	**873,848**	**796,360**	**-8.9%**	**-77,488**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

TECHNOLOGY EQUIPMENT REFRESH
SUBFUND 537

BACKGROUND
This internal service fund accounts for the refresh and replacement of the City's technology equipment and infrastructure including computers, servers, network equipment and uninterrupted power supply equipment. All proposed equipment will be purchased with pay-go funds derived from customer repayments from current and prior year equipment refresh items.

REVENUE
Charges for Services

- This amount represents the customer billings for both the FY 15 proposed refresh and previously approved equipment replacement.

Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 15.

Transfers from Fund Balance

- A small fund balance transfer is being used to fund additional pay-go equipment replacements.

EXPENDITURES
Other Operating Expenses

- This amount is represents equipment that does not met the $1,000 capital threshold and Emtech costs related to deploying equipment.

Capital Outlay

- This amount represents the various laptops, servers, network and UPS equipment that meet the $1,000 capital threshold.

AUTHORIZED POSITION CAP
There are no positions in this subfund.

JACKSONVILLE CHILDREN'S COMMISSION
SUBFUND -- 191

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
JACKSONVILLE CHILDREN'S COMMISSION					
Miscellaneous Revenue	319,664	310,300	403,620	30.1%	93,320
	319,664	310,300	403,620	30.1%	93,320
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	18,527	35,628	64,481	81.0%	28,853
Transfers From Other Funds	16,873,854	21,721,304	23,256,872	7.1%	1,535,568
Transfers from Fund Balance	2,000,000	500,000	0	-100.0%	-500,000
	18,892,381	22,256,932	23,321,353	4.8%	1,064,421
TOTAL REVENUE	**19,212,045**	**22,567,232**	**23,724,973**	**5.1%**	**1,157,741**
EXPENDITURES					
JACKSONVILLE CHILDREN'S COMMISSION					
Salaries	1,688,277	1,858,496	2,375,419	27.8%	516,923
Employer Provided Benefits	631,012	761,828	903,038	18.5%	141,210
Internal Service Charges	160,568	354,455	320,897	-9.5%	-33,558
Internal Services - IT Operations	133,456	127,587	180,891	41.8%	53,304
Other Operating Expenses	876,550	281,768	317,577	12.7%	35,809
Capital Outlay	0	6	2,003	33283.3%	1,997
Grants, Aids & Contributions	13,260,304	18,926,139	19,173,639	1.3%	247,500
	16,750,167	22,310,279	23,273,464	4.3%	963,185
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	-98,001	-98,381	0.4%	-380
Debt Service	0	354,954	549,890	54.9%	194,936
Transfers to Other Funds	1,602,975	0	0		0
	1,602,975	256,953	451,509	75.7%	194,556
TOTAL EXPENDITURES	**18,353,141**	**22,567,232**	**23,724,973**	**5.1%**	**1,157,741**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS	37	40	3
PART-TIME HOURS	400	32,669	32,269

JACKSONVILLE CHILDREN'S COMMISSION
SUBFUND 191

BACKGROUND
The Jacksonville Children's Commission oversees several programs that promote positive infant, child and youth development. This includes oversight to the Mayor's Early Literacy Initiative and the Family Initiative Program.

REVENUE
Jacksonville Children's Commission
Miscellaneous Revenue
- The increase of $93,320 is due to an increase of $81,840 in the rental of city facilities and $11,480 in earnings other miscellaneous.

Non-Departmental / Fund Level Activities
Miscellaneous Revenue
- The increase of $28,853 is due to a higher assumption on investment pool earnings.

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

Transfer from Fund Balance
- The FY 14 amount represents a transfer from fund balance. There is not sufficient fund balance to at this time to appropriate for the FY 15 budget.

EXPENDITURES
Salaries
- The net increase is primarily due to the addition of three positions and a $328,872 increase in part-time salaries.

Employer Provided Benefits
The Employer Provided Benefits
- The net increase is due to increases in pension and health care costs as well as the addition of three positions in this fund.

Internal Service Charges
- The decrease of $33,558 is primarily due to a reduction of $16,131 in guard service and ADT and $15,715 in copy center charges.

Internal Services – IT Operations
- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

Other Operating Expenses
- The net increase is being driven by the addition of funding in hardware / software licensing and maintenance of $40,500 for the SAMIS/Services & Activities Management Information System.

Capital Outlay
- Capital funding has been provided for office furniture.

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

Debt Service

- The debt service costs are for interest and principal repayments related to debt on the Don Brewer Center.

AUTHORIZED POSITION CAP

One position was added during FY 14 to oversee contracts such as the contract for rental of city facility – don brewer early learning center. Two (2) positions were added to oversee the summer job program which as transferred from the general fund – employee services department.

CHILD SERVICES TRUST
SUBFUND -- 646

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
JACKSONVILLE CHILDREN'S COMMISSION					
Miscellaneous Revenue	0	0	50,000		50,000
	0	0	50,000		50,000
TOTAL REVENUE	**0**	**0**	**50,000**		**50,000**
EXPENDITURES					
JACKSONVILLE CHILDREN'S COMMISSION					
Other Operating Expenses	0	0	50,000		50,000
	0	0	50,000		50,000
TOTAL EXPENDITURES	**0**	**0**	**50,000**		**50,000**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

CHILD SERVICES TRUST
SUBFUND 646

BACKGROUND
Municipal Code Section 111.850 created a trust fund account to be known as the Child Services Trust Fund. This fund receives donations, contributions of money, including gifts and grants for use toward achieving the purposes, functions and goals of the Child Services Program. All such donations and contributions shall be accounted for separately within the fund by the Executive Director. All sums placed into the fund, which shall include all interest earned or accrued thereon, shall be appropriated by the Council prior to expenditure, and shall be utilized for establishing, operating, maintaining and improving the Child Services Programs and to provide funding for the Jacksonville Children's Commission mini-grant program. This is an all-years fund.

REVENUE
Miscellaneous Revenue

- This is made up of donations and contributions, including gifts and grants.

EXPENDITURES
Other Operating Expenses

- This funding is for mini-grants of up to $5,000 awarded to organizations that provide programs for children in the Jacksonville community.

AUTHORIZED POSITION CAP
There are no positions within this sub-fund.

JACKSONVILLE HOUSING FINANCE AUTHORITY
SUBFUND -- 721

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
JACKSONVILLE HOUSING FINANCE AUTHORITY					
Miscellaneous Revenue	41,074	51,600	43,000	-16.7%	-8,600
Other Sources	1,516,908	143,525	85,000	-40.8%	-58,525
Transfers from Fund Balance	1,800,000	0	0		0
	3,357,981	195,125	128,000	-34.4%	-67,125
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	19,653	87,367	75,802	-13.2%	-11,565
Transfers from Fund Balance	284,151	328,411	103,236	-68.6%	-225,175
	303,804	415,778	179,038	-56.9%	-236,740
TOTAL REVENUE	**3,661,785**	**610,903**	**307,038**	**-49.7%**	**-303,865**
EXPENDITURES					
JACKSONVILLE HOUSING FINANCE AUTHORITY					
Salaries	237,734	256,993	8	-100.0%	-256,985
Employer Provided Benefits	64,519	68,424	603	-99.1%	-67,821
Internal Service Charges	21,938	27,893	24,191	-13.3%	-3,702
Internal Services - IT Operations	4,319	4,463	8,693	94.8%	4,230
Other Operating Expenses	220,908	235,092	258,371	9.9%	23,279
Capital Outlay	0	2	2	0.0%	0
Indirect Cost	29,894	18,036	15,170	-15.9%	-2,866
	579,312	610,903	307,038	-49.7%	-303,865
TOTAL EXPENDITURES	**579,312**	**610,903**	**307,038**	**-49.7%**	**-303,865**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS	3		-3
PART-TIME HOURS			

JACKSONVILLE HOUSING FINANCE AUTHORITY
SUBFUND 721

BACKGROUND
The Jacksonville Housing Finance Authority (JHFA) provides funds to support development of housing for low-to-moderate income families through the issuance of tax exempt bonds. The bond proceeds are utilized to make low interest loans.

REVENUE
Jacksonville Housing Finance Authority
Miscellaneous Revenue

- The net decrease of ($8,600) is mainly due to a reduction of ($12,000) in proceeds from miscellaneous sales and charges. This is slightly offset by an increase of $3,400 in anticipated mortgage interest income.

Other Sources

- The net decrease of ($58,525) is due to a lower expectation in proceeds from bond issuer fees.

Non-Departmental / Fund Level Activities
Miscellaneous Revenue

- The decrease of ($11,565) is due to a lower assumption in investment pool earnings.

Transfers from Fund Balance

- The decrease of ($225,175) is due to a decrease in the Fund Balance appropriation for FY15.

EXPENDITURES
Jacksonville Housing Finance Authority
Salaries

- The decrease of ($256,985) is due to the transferring of three (3) positions to be funded by a grant for FY15.

Employer Provided Benefits

- The net decrease of ($67,821) is concurrent with the transferring of (3) positions to be funded by a grant for FY15.

Internal Service Charges

- The net decrease of ($3,702) is primarily due to a decrease of ($3,664) legal fees.

Internal Service – IT Operations

- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

Other Operating Expenses

- The net increase of $23,279 is primarily due to an increase of $35,721 in miscellaneous services and charges. This was offset by a decrease of ($10,000) in professional services charges.

Indirect Cost

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

AUTHORIZED POSITION CAP
The cap was reduced by the transfer of three (3) positions to be funded by a grant for FY15.

MAYOR'S OFFICE

GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY 14 PERCENT	CHANGE FROM FY 14 DOLLAR
REVENUE					
Miscellaneous Revenue	82,745	83,820	85,075	1.5%	1,255
TOTAL REVENUE	82,745	83,820	85,075	1.5%	1,255
EXPENDITURES					
Salaries	2,442,125	2,558,889	2,665,326	4.2%	106,437
Employer Provided Benefits	543,191	699,644	743,386	6.3%	43,742
Internal Service Charges	88,325	230,368	266,923	15.9%	36,555
Internal Services - IT Operations	579,877	534,741	168,416	-68.5%	-366,325
Other Operating Expenses	127,242	121,399	114,969	-5.3%	-6,430
Capital Outlay	2,950	7	2	-71.4%	-5
Extraordinary Lapse	0	-366,546	0	-100.0%	366,546
TOTAL EXPENDITURES	3,783,710	3,778,502	3,959,022	4.8%	180,520

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS	34	37	3
PART-TIME HOURS	1,300	1,916	616

DIVISION SUMMARY	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY 14 PERCENT	CHANGE FROM FY 14 DOLLAR
ADMINISTRATION	2,457,052	2,374,310	2,720,319	14.6%	346,009
EDUCATION OFFICER	75,552	82,757	84,075	1.6%	1,318
PUBLIC AFFAIRS	1,251,105	1,321,435	1,154,628	-12.6%	-166,807
DEPARTMENT TOTAL	3,783,710	3,778,502	3,959,022	4.8%	180,520

MAYOR'S OFFICE
GENERAL FUND - GSD

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

REVENUE
Miscellaneous Revenue

- This represents a contribution from private sources of $84,075 to fund the Education Officer activity and a $1,000 budget in miscellaneous revenue within Public Affairs.

EXPENDITURES
Salaries

- The net increase is being driven by the addition of positions within this department. Two positions were moved into this department during the fiscal year and one position was added during the budget process.

Employer Provided Benefits

- The net increase is due primarily to increased health care costs and the impact of adding the three positions as detailed above.

Internal Service Charges

- The net increase is being driven by increased building cost for the St. James building ($30,031) and an increase in the copier consolidation allocation ($12,177).

Internal Services – IT Operations

- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

Other Operating Expenses

- The decrease is being driven by the movement of $10,000 in contractual services for Sister Cities to the Office of Economic Development.

AUTHORIZED POSITION CAP
Two positions were transferred into the department during the fiscal year and one was added as part of the budget process. Additional part-time hours were added in the Education Officer activity during the budget process.

MEDICAL EXAMINER

GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY 14 PERCENT	CHANGE FROM FY 14 DOLLAR
REVENUE					
Charges for Services	1,059,406	1,211,003	1,294,026	6.9%	83,023
TOTAL REVENUE	1,059,406	1,211,003	1,294,026	6.9%	83,023
EXPENDITURES					
Salaries	1,703,479	2,046,106	2,071,170	1.2%	25,064
Employer Provided Benefits	511,985	766,173	800,370	4.5%	34,197
Internal Service Charges	31,633	165,863	158,612	-4.4%	-7,251
Internal Services - IT Operations	48,420	45,124	78,117	73.1%	32,993
Other Operating Expenses	296,958	368,315	467,886	27.0%	99,571
Capital Outlay	8,924	242,443	4,300	-98.2%	-238,143
Extraordinary Lapse	0	-119,792	0	-100.0%	119,792
TOTAL EXPENDITURES	2,601,398	3,514,232	3,580,455	1.9%	66,223

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS	29	29	
PART-TIME HOURS	6,240		-6,240

DIVISION SUMMARY	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY 14 PERCENT	CHANGE FROM FY 14 DOLLAR
MEDICAL EXAMINER	2,601,398	3,514,232	3,580,455	1.9%	66,223
DEPARTMENT TOTAL	2,601,398	3,514,232	3,580,455	1.9%	66,223

MEDICAL EXAMINER
GENERAL FUND - GSD

BACKGROUND
The Medical Examiner provides autopsies, toxicological examinations, and histopathological preparations of tissues, autopsy reports, depositions, scene investigations, and expert witness testimony to Duval County, Nassau County, Clay County, Union County, and parts of District III, which includes service to Columbia, Hamilton, Lafayette and Suwannee Counties.

REVENUE
Charges for Services
- The increase of $83,023 is primarily due to the increase in autopsy services fees by City Ordinance 2014-0043.

EXPENDITURES
Salaries
- The $25,064 net increase in salaries is primarily due to the increase in permanent and probationary salaries $70,425. This is offset by the reduction in part-time salaries $37,000, leave rollback/sellback $5,814 and special pay – pensionable $2,547.

Employer Provided Benefits
- The net increase of $34,197 is a result of increases $41,314 in group hospitalization insurance and $1,886 in Medicare tax. This is offset by a decrease of $12,161 in pension contributions.

Internal Service Charges
- The net decrease of $7,251 is due to a reduction of $5,400 in OGC legal charges, $4,183 in utilities allocation – public works and $2,775 Tech Refresh and Pay-Go. This was somewhat offset by an increase of $3,157 in fleet vehicle rental and $2,122 in building maintenance.

Internal Services – IT Operations
- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

Other Operating Expenses
- The increase of $99,571 is primary the result of $100,760 increase in professional services, $4,214 in miscellaneous insurance and $2,200 in other operating supplies. This was somewhat offset by a decrease of $8,392 in miscellaneous services and charges and $2,114 in office supplies.

Capital Outlay
- The decrease of $238,143 is solely the result of a reduction in specialized equipment.

Extraordinary Lapse
- There is no extraordinary lapse for FY15.

AUTHORIZED POSITION CAP
There are no changes in the cap. However, part-time hours decreased by 6,240, the vacant autopsy technician position was filled with a permanent employee.

MILITARY AFFAIRS AND VETERANS

GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY 14 PERCENT	CHANGE FROM FY 14 DOLLAR
REVENUE					
Miscellaneous Revenue	1,025	800	800	0.0%	0
TOTAL REVENUE	1,025	800	800	0.0%	0
EXPENDITURES					
Salaries	949,282	859,290	684,732	-20.3%	-174,558
Employer Provided Benefits	283,017	323,323	231,383	-28.4%	-91,940
Internal Service Charges	47,159	65,697	72,175	9.9%	6,478
Internal Services - IT Operations	57,378	54,492	92,051	68.9%	37,559
Other Operating Expenses	55,305	62,856	54,180	-13.8%	-8,676
Capital Outlay	0	1	1	0.0%	0
Grants, Aids & Contributions	2,052	4,714	4,714	0.0%	0
TOTAL EXPENDITURES	1,394,193	1,370,373	1,139,236	-16.9%	-231,137

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS	19	14	-5
PART-TIME HOURS			

DIVISION SUMMARY	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY 14 PERCENT	CHANGE FROM FY 14 DOLLAR
MILITARY AFFAIRS, VET & DISABLED SVCS	1,394,193	1,370,373	1,139,236	-16.9%	-231,137
DEPARTMENT TOTAL	1,394,193	1,370,373	1,139,236	-16.9%	-231,137

MILITARY AFFAIRS AND VETERAN
GENERAL FUND - GSD

BACKGROUND
The Military Affairs and Veteran Department was formed through the FY 2012 city reorganization bill (2012-732-E). Previously, it was a division within the Recreation and Community Services Department.

The Military Affairs and Veterans Department focuses its efforts to advocate for our local military personnel and veterans and works closely with military, business, community, and elected leaders at the local, state, and national levels to deliver a compelling message that Jacksonville is the most military-friendly city in the United States. Also, the department oversees and maintains the Jobs-For-Vets website, a recently launched initiative designed to connect job seeking Veterans to Veteran-Friendly employers in the Jacksonville region.

REVENUE
Miscellaneous Revenue
- This represents the revenue that is expected from the sale of software program that manages client appointments and information.

EXPENDITURES
Salaries
- The decrease is due to the Employee Cap Changes noted below. These changes are the result of Disabled Services moving to Parks & Recreation during city reorganization.

Employer Provided Benefits
- The decrease is primarily due to reduction in benefits costs associated with the movement of five (5) positions.

Internal Service Charges
- The net increase of $6,478 is mostly due to an increase of $16,915 in building costs and allocations. This is somewhat offset by decreases of $3,491 in tech refresh, of $3,441 in OGC legal and of $3,277 in fleet parts/oil/gas.

Internal Services – IT Operations
- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

Other Operating Expenses
- The decrease of $8,676 is mostly due to reductions of $2,000 in local mileage, of $1,782 in general liability insurance and of $1,125 in dues, subscriptions and memberships.

AUTHORIZED POSITION CAP
The cap has decreased by five (5) positions. These positions moved with Disabled Services to Parks & Recreation as part of the City's reorganization.

OFFICE OF ECONOMIC DEVELOPMENT
GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY 14 PERCENT	CHANGE FROM FY 14 DOLLAR
REVENUE					
Miscellaneous Revenue	41,869	1,000	1,000	0.0%	0
TOTAL REVENUE	41,869	1,000	1,000	0.0%	0
EXPENDITURES					
Salaries	1,464,487	1,338,622	1,091,271	-18.5%	-247,351
Employer Provided Benefits	353,792	463,207	323,754	-30.1%	-139,453
Internal Service Charges	459,087	235,973	369,245	56.5%	133,272
Internal Services - IT Operations	58,582	41,578	69,173	66.4%	27,595
Other Operating Expenses	688,332	538,633	194,664	-63.9%	-343,969
Capital Outlay	0	2	2	0.0%	0
Grants, Aids & Contributions	183,815	98,941	98,941	0.0%	0
Banking Fund Debt Repayments	203,356	0	0		0
TOTAL EXPENDITURES	3,411,450	2,716,956	2,147,050	-21.0%	-569,906

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS	25	13	-12
PART-TIME HOURS	2,600	2,500	-100

DIVISION SUMMARY	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY 14 PERCENT	CHANGE FROM FY 14 DOLLAR
OFFICE OF ECONOMIC DEVELOPMENT	3,411,450	2,716,956	2,147,050	-21.0%	-569,906
DEPARTMENT TOTAL	3,411,450	2,716,956	2,147,050	-21.0%	-569,906

OFFICE OF ECONOMIC DEVELOPMENT
GENERAL FUND - GSD

BACKGROUND

The Office of Economic Development (OED) serves as the economic development agency for the City of Jacksonville, implementing policies that result in sustainable job growth, raising personal incomes and creating broader tax base for the community. The office also oversees the administration of local and state incentives and the redevelopment of Cecil Commerce Center. Ordinance 2013-209-E removed the Jacksonville Small and Emerging Business Program into the Intra-Governmental Services Department. Ordinance 2014-289 removed the Office of Sports and Entertainment and the Office of Special Events and placed them in a new department. It also created the new Office of International Trade within OED.

REVENUE

Miscellaneous Revenue

- There is no change in this revenue.

EXPENDITURES

Salaries

- The net decrease of $247,351 is due to a decrease of $199,636 in permanent and probationary salaries, $25,000 in part time salaries, $18,183 in leave rollback/sellback and $4,532 in special pay (pensionable). Main of these changes are due to the reduction in the authorized position cap (detailed below).

Employer Provided Benefits

- The net decrease of $139,453 is primarily due to a decrease of $95,830 in defined pension costs and $38,880 in group health insurance. These are slightly offset by an increase of $14,841 in defined contribution pension costs.

Internal Service Charges

- The net increase of $133,272 is mainly driven by an increase of $120,453 in legal charges.

Internal Services – IT Operations

- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

Other Operating Expenses

- The net decrease of $343,969 is mainly attributed to a reduction of $226,000 in event contribution, $52,965 in advertising and promotion, $46,000 in professional services and $29,740 in travel expenses. These were slightly offset by increase of $9,225 in dues, subscriptions and members and $8,250 in office supplies – other. These changes were primarily the result of city reorganizations.

AUTHORIZED POSITION CAP

The authorized position cap decreased by 12 positions, mainly due to two reorganizations bills. The Jacksonville Small and Emerging Program (7 positions) moved into the Intra-Governmental Services Department. The Office of Sports and Entertainment (4 positions) moved into its own department. Lastly, the Office of Economic Development transferred one position into the Cecil Field Trust and eliminated 100 part time hours.

ON-STREET PARKING
SUBFUND -- 411

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Charges for Services	-20	0	0		0
Miscellaneous Revenue	2,618	0	0		0
	2,598	0	0		0
OFFICE OF ECONOMIC DEVELOPMENT					
Charges for Services	1,340,598	1,263,518	1,112,350	-12.0%	-151,168
Fines and Forfeits	537,439	633,871	700,000	10.4%	66,129
Miscellaneous Revenue	3,226	2,800	1,100	-60.7%	-1,700
	1,881,263	1,900,189	1,813,450	-4.6%	-86,739
TOTAL REVENUE	**1,883,861**	**1,900,189**	**1,813,450**	**-4.6%**	**-86,739**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	-35,430	-39,170	10.6%	-3,740
Cash Carryover	0	196	51,599	26226.0%	51,403
	0	-35,234	12,429	-135.3%	47,663
OFFICE OF ECONOMIC DEVELOPMENT					
Salaries	1,139,390	877,858	926,335	5.5%	48,477
Employer Provided Benefits	484,924	431,926	439,382	1.7%	7,456
Internal Service Charges	240,319	132,610	143,464	8.2%	10,854
Internal Services - IT Operations	143,000	129,458	169,865	31.2%	40,407
Other Operating Expenses	196,865	306,314	295,330	-3.6%	-10,984
Capital Outlay	0	1	2	100.0%	1
Supervision Allocation	0	-40,485	-274,666	578.4%	-234,181
Indirect Cost	110,875	97,741	101,309	3.7%	3,568
	2,315,372	1,935,423	1,801,021	-6.9%	-134,402
TOTAL EXPENDITURES	**2,315,372**	**1,900,189**	**1,813,450**	**-4.6%**	**-86,739**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS	25	25	
PART-TIME HOURS	2,080	2,080	

ON STREET PARKING
SUBFUND 411

BACKGROUND
The Public Parking Division manages both On-Street and Off-Street parking, Bay Street, Courthouse, Forsythe, and JEA parking lots. Revenues are generated through daily and monthly parking fees, as well as other fines and forfeitures.

REVENUE
Miscellaneous Revenue
- The decrease of $1,700 is due to a negative cash balance.

Charges for Services
- The decrease of $151,168 is primarily due to the decrease of $170,000 in parking – 40% collection fees, $37,664 in parking late fees and $8,000 in parking fees – daily. These are offset by an increase of $50,000 in collection fees – parking finds and $16,000 in parking meter rental – out of service.

Fines and Forfeits
- The increase of $66,129 is due to the decrease of $209,000 in police and fire pension contribution contra revenue, $113,279 in disabled trust fund contribution – contra revenue. These were offset by a decrease of $235,000 in parking fines and $21,150 in vehicle immobilization.

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

Cash Carryover
- The increase of $51,403 is due to excess funds being appropriated to this line item.

Salary
- The increase of $48,477 is primarily due to pay changes.

Internal Service Charges
- The increase of $10,854 is primarily due to the increase of $9,922 in building cost allocation.

Internal Services – IT Operations
- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

Other Operating Expenses
- The decrease of $10,984 is primarily due to decrease of $5,400 in hardware/software maintenance and licenses and $4,849 in general liabilities insurance.

Supervision Allocation
- The decrease of $234,181 is due to the allocating of on–street sub-fund 411 supervisory expenses to off-street parking sub-fund 412.

Indirect Costs

- The increase of $3,568 is due to the indirect cost study by MAXIMUS Consulting Services, Inc.

AUTHORIZED POSITION CAP

There are no changes in the cap.

OFF-STREET PARKING
SUBFUND -- 412

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Charges for Services	19,711	0	0		0
Miscellaneous Revenue	-13,864	0	0		0
Transfers from Fund Balance	100,845	0	0		0
	106,693	0	0		0
OFFICE OF ECONOMIC DEVELOPMENT					
Charges for Services	1,589,488	2,120,597	2,191,623	3.3%	71,026
Miscellaneous Revenue	0	0	24,315		24,315
	1,589,488	2,120,597	2,215,938	4.5%	95,341
TOTAL REVENUE	**1,696,180**	**2,120,597**	**2,215,938**	**4.5%**	**95,341**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	0	-8,046		-8,046
Cash Carryover	0	984,431	784,023	-20.4%	-200,408
	0	984,431	775,977	-21.2%	-208,454
OFFICE OF ECONOMIC DEVELOPMENT					
Salaries	0	297,688	325,071	9.2%	27,383
Employer Provided Benefits	0	174,594	185,293	6.1%	10,699
Internal Service Charges	60,004	219,308	230,255	5.0%	10,947
Internal Services - IT Operations	0	5,963	14,475	142.7%	8,512
Other Operating Expenses	321,841	333,638	358,849	7.6%	25,211
Capital Outlay	32,172	1	2	100.0%	1
Supervision Allocation	0	40,485	274,666	578.4%	234,181
Indirect Cost	51,355	64,489	51,350	-20.4%	-13,139
	465,372	1,136,166	1,439,961	26.7%	303,795
TOTAL EXPENDITURES	**465,372**	**2,120,597**	**2,215,938**	**4.5%**	**95,341**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS	11	11	
PART-TIME HOURS	1,283	1,283	

OFF STREET PARKING
SUBFUND 412

BACKGROUND
The Public Parking Division manages the Ed Ball Garage, St. James Building, Yates, City Hall Annex and Water Street garages. Revenues are generated through daily and monthly parking fees.

REVENUE
Charges for Services

- The increase of $71,026 is due to the increase of $51,287 in parking fees – daily and $53,787 in parking fees – special events. These are offset by a decrease of $34,048 in parking fees – monthly.

Miscellaneous Revenue

- This is tenant revenue.

EXPENDITURES
Salary and Benefit Lapse

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

Cash Carryover

- The decrease of $200,408 is due to a reduction of excess funds being appropriated to this line item.

Salaries

- The increase of $27,383 is primarily due to pay changes.

Employer Provided Benefits

- The increase of $10,699 is primarily due to the increase of $16,014 in building maintenance allocation. This is offset by a decrease of $4,805 in group hospitalization insurance and $1,893 in defined contribution pension.

Internal Service Charges

- The increase of $10,947 is primarily due to the increase of $16,014 in building maintenance allocation. This was somewhat offset by a decrease of $5,549 in guard services and ADT charges.

Internal Services – IT Operations

- The ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

Other Operating Expenses

- The increase of $25,211 is primarily due to the increase of $100,015 in repairs and $8,406 in general liabilities insurance. This was somewhat offset by a decrease of $82,170 in miscellaneous insurance.

Supervision Allocation

- The increase of $234,181 is due to the allocating of on-street sub-fund 411 supervisory expenses to off-street parking sub-fund 412.

Indirect Cost

- The decrease of $13,139 is due to the indirect cost study by MAXIMUS Consulting Services, Inc.

AUTHORIZED POSITION CAP

There are no changes in the cap.

MOTOR VEHICLE INSPECTION (110.407)
SUBFUND -- 431

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	406	916	1,012	10.5%	96
Transfers from Fund Balance	45,414	0	0		0
	45,820	916	1,012	10.5%	96
OFFICE OF ECONOMIC DEVELOPMENT					
Charges for Services	433,742	512,388	548,800	7.1%	36,412
	433,742	512,388	548,800	7.1%	36,412
TOTAL REVENUE	**479,562**	**513,304**	**549,812**	**7.1%**	**36,508**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	0	-17,890		-17,890
	0	0	-17,890		-17,890
OFFICE OF ECONOMIC DEVELOPMENT					
Salaries	227,258	238,766	238,834	0.0%	68
Employer Provided Benefits	110,251	126,757	134,830	6.4%	8,073
Internal Service Charges	8,723	19,625	18,275	-6.9%	-1,350
Internal Services - IT Operations	6,900	6,204	10,520	69.6%	4,316
Other Operating Expenses	18,232	64,840	140,436	116.6%	75,596
Capital Outlay	0	1	1	0.0%	0
Indirect Cost	112,622	57,111	24,806	-56.6%	-32,305
	483,986	513,304	567,702	10.6%	54,398
TOTAL EXPENDITURES	**483,986**	**513,304**	**549,812**	**7.1%**	**36,508**

AUTHORIZED POSITION CAP

	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS	7	7	
PART-TIME HOURS	3,616	3,616	

MOTOR VEHICLE INSPECTION (110.407)
SUBFUND 431

BACKGROUND
The Public Parking Division manages the inspection stations for school buses, city vehicles and vehicles for hire.

REVENUE
Miscellaneous Revenue

- The increase of $96 is due to a higher projection in investment pool earnings.

Charges for Services

- The increase of $36,412 is due to a higher revenue projection of $41,577 in vehicles for hire. This was somewhat offset by a decrease of $4,754 in inspection station index.

EXPENDITURES
Salary and Benefits Lapse

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

Employer Provided Benefits

- The increase of $8,073 is mainly due to the increase of $8,424 in general employees' pension contribution.

Internal Service Charges

- The decrease of $1,350 is primarily due to the decrease of $2,123 in tech refresh and pay-go allocation. This was somewhat offset by an increase of $364 in utilities, $225 in fleet parts and $191 in building maintenance allocation.

Internal Services – IT Operations

- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

Other Operating Expenses

- The increase of $75,596 is primarily due to the increase of $76,204 in miscellaneous services and charges.

Indirect Cost

- The decrease of $32,305 is due to the indirect cost study done by MAXIMUS Consulting Services, Inc.

AUTHORIZED POSITION CAP
There are no changes in the cap.

CECIL FIELD TRUST (111.625)
SUBFUND -- 759

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	26,117	136,875	124,619	-9.0%	-12,256
	26,117	136,875	124,619	-9.0%	-12,256
OFFICE OF ECONOMIC DEVELOPMENT					
Charges for Services	0	1	1	0.0%	0
Miscellaneous Revenue	1,620,541	1,783,475	1,979,221	11.0%	195,746
	1,620,541	1,783,476	1,979,222	11.0%	195,746
PARKS, RECREATION & COMMUNITY SVCS					
Miscellaneous Revenue	70,695	71,530	65,000	-9.1%	-6,530
	70,695	71,530	65,000	-9.1%	-6,530
TOTAL REVENUE	**1,717,354**	**1,991,881**	**2,168,841**	**8.9%**	**176,960**
EXPENDITURES					
OFFICE OF ECONOMIC DEVELOPMENT					
Salaries	0	0	75,300		75,300
Employer Provided Benefits	0	0	35,319		35,319
Other Operating Expenses	1,274,176	1,967,920	2,024,422	2.9%	56,502
Indirect Cost	0	3,482	11,072	218.0%	7,590
	1,274,176	1,971,402	2,146,113	8.9%	174,711
PARKS, RECREATION & COMMUNITY SVCS					
Other Operating Expenses	9,015	20,479	22,728	11.0%	2,249
	9,015	20,479	22,728	11.0%	2,249
TOTAL EXPENDITURES	**1,283,191**	**1,991,881**	**2,168,841**	**8.9%**	**176,960**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS		1	1
PART-TIME HOURS			

CECIL FIELD TRUST (111.625)
SUBFUND 759

BACKGROUND
Established per ordinance 98-1052, all revenues received or earned by the City from the development and operation of the Cecil Commerce Center (excluding revenues related to an interlocal agreement with the Jacksonville Aviation Authority) are deposited into this trust fund.

REVENUE
Non-Departmental / Fund Level Activities
Miscellaneous Revenue
- This represents anticipated investment pool earnings for the subfund.

Office of Economic Development
Miscellaneous Revenue
- The increase of $195,746 is due to an appropriation $102,100 in the gain/loss – sale of real property and $93,646 in rental of city facilities.

Park, Recreation and Community Services
Miscellaneous Revenue
- This amount represents the anticipated revenue from timber sales.

EXPENDITURES
Office of Economic Development
Salaries
- The increase of $75,300 is due to the transfer of a position from the Office of Economic Development.

Employer Provided Benefits
- The increase of 35,319 is due to the transfer of a position from the Office of Economic Development.

Other Operating Expenses
- The net increase of $56,502 is due to $145,929 in miscellaneous insurance and $8,000 in advertising and promotion, both of which have never been allocated to the subfund. This is mainly offset by a reduction of $100,000 in miscellaneous services and charges.

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

Park, Recreation and Community Services
Other Operating Expenses
- The increase of $2,249 is attributed to an increase in professional services performed by the Florida Forest Service.

AUTHORIZED POSITION CAP
There is an increase of one (1) authorized position. This position was transferred from the Office of Economic Development.

OFFICE OF ETHICS, COMPLIANCE&OVERSIGHT

GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY 14 PERCENT	CHANGE FROM FY 14 DOLLAR
EXPENDITURES					
Salaries	73,549	140,000	197,171	40.8%	57,171
Employer Provided Benefits	1,066	8,341	18,557	122.5%	10,216
Internal Service Charges	28,591	21,852	41,300	89.0%	19,448
Internal Services - IT Operations	1,679	1,887	4,772	152.9%	2,885
Other Operating Expenses	2,144	1,293	1,801	39.3%	508
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENDITURES	107,029	173,374	263,602	52.0%	90,228

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS	1	1	
PART-TIME HOURS	2,080	3,223	1,143

DIVISION SUMMARY	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY 14 PERCENT	CHANGE FROM FY 14 DOLLAR
OFFICE OF ETHICS- COMPLIANCE & OVERSIGHT	107,029	173,374	263,602	52.0%	90,228
DEPARTMENT TOTAL	107,029	173,374	263,602	52.0%	90,228

OFFICE OF ETHICS, COMPLIANCE AND OVERSIGHT
GENERAL FUND - GSD

BACKGROUND
This fund accounts for the Office of Ethics Compliance and Oversight which addresses citywide ethics, compliance, and oversight issues.

REVENUE
There are no revenues for this department.

EXPENDITURES
Salaries

- The rise in salaries is attributable to the addition of (1) part-time on-call investigator.

Employer Provided Benefits

- The increase in employer provided benefits is the result of increased defined pension contribution.

Internal Service Charges:

- The increase of $19,448 predominantly results from OGC legal charges.

Internal Services – IT Operations

- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

Other Operating Expenses

- The increase is predominantly the result of increased general liability insurance charges.

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AUTHORIZED POSITION CAP
There are no changes to the authorized employee cap.

OFFICE OF GENERAL COUNSEL

GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY 14 PERCENT	CHANGE FROM FY 14 DOLLAR
EXPENDITURES					
Salaries	47,963	47,833	56,501	18.1%	8,668
Employer Provided Benefits	23,220	27,484	32,920	19.8%	5,436
Internal Service Charges	2,166	5,701	8,459	48.4%	2,758
Internal Services - IT Operations	2,720	2,250	3,455	53.6%	1,205
Other Operating Expenses	103,437	122,487	122,630	0.1%	143
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENDITURES	179,505	205,756	223,966	8.9%	18,210

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS	1	1	
PART-TIME HOURS			

DIVISION SUMMARY	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY 14 PERCENT	CHANGE FROM FY 14 DOLLAR
DUVAL LEGISLATIVE DELEGATION	80,637	85,775	103,985	21.2%	18,210
ETHICS OFFICE	1	0	0		0
OFFICE OF GENERAL COUNSEL	98,868	119,981	119,981	0.0%	0
DEPARTMENT TOTAL	179,505	205,756	223,966	8.9%	18,210

OFFICE OF GENERAL COUNSEL
GENERAL FUND - GSD

BACKGROUND
This fund accounts for the Duval Legislative Delegation and Judgments, Claims and Losses which provides resources to be used for the defense of the City against legal action.

EXPENDITURES
Salaries
- The increase of $8,668 is due to personnel changes.

Employer Provided Benefits
- The increase of $5,436 is mainly attributable to a $3,540 increase in pension costs.

Internal Service Charges
- The net increase of $2,758 is mainly due to $2,368 in the St. James Building maintenance costs.

Internal Services – IT Operations
- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

AUTHORIZED POSITION CAP
There are no changes to the employee cap.

OFFICE OF GENERAL COUNSEL
SUBFUND -- 551

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	-175	35,595	35,595	0.0%	0
Transfers From Other Funds	402,231	0	0		0
Transfers from Fund Balance	150,000	765,848	603,000	-21.3%	-162,848
	552,056	801,443	638,595	-20.3%	-162,848
OFFICE OF GENERAL COUNSEL					
Charges for Services	8,775,704	7,366,864	8,076,255	9.6%	709,391
Miscellaneous Revenue	16,381	12,000	14,000	16.7%	2,000
	8,792,086	7,378,864	8,090,255	9.6%	711,391
TOTAL REVENUE	**9,344,141**	**8,180,307**	**8,728,850**	**6.7%**	**548,543**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	-306,581	-355,967	16.1%	-49,386
Contingencies	0	78,771	200,000	153.9%	121,229
Transfers to Other Funds	691,940	0	0		0
	691,940	-227,810	-155,967	-31.5%	71,843
OFFICE OF GENERAL COUNSEL					
Salaries	4,371,954	4,884,493	5,099,868	4.4%	215,375
Employer Provided Benefits	1,306,076	1,891,073	2,005,189	6.0%	114,116
Internal Service Charges	297,654	210,184	227,603	8.3%	17,419
Internal Services - IT Operations	137,713	116,565	190,674	63.6%	74,109
Other Operating Expenses	1,233,118	1,129,143	1,181,927	4.7%	52,784
Capital Outlay	0	1	1	0.0%	0
Indirect Cost	175,699	176,658	179,555	1.6%	2,897
	7,522,214	8,408,117	8,884,817	5.7%	476,700
TOTAL EXPENDITURES	**8,214,154**	**8,180,307**	**8,728,850**	**6.7%**	**548,543**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS	61	61	
PART-TIME HOURS	2,600	2,600	

OFFICE OF GENERAL COUNSEL
SUBFUND 551

BACKGROUND
This internal service fund accumulates and allocates the cost of the Office of General Counsel and recovers its costs via charges to its users/customers which include the City, independent authorities and boards/commissions of the government.

REVENUE
Non-Departmental/Fund Level Activities
Transfers from Fund Balance
- This represents an appropriation of retained earnings.

Office of General Council
Charges for Services
- This revenue consists of internal service revenues from charges billed to other departments and agencies. The net increase of $709,391 is mainly due to the anticipated increase from city agencies ($770,685). This is slightly offset by the decrease from independent authorities ($61,294).

Miscellaneous Revenue
- The increase of $2,000 in the Office of General counsel is due to higher miscellaneous sales and charge revenue.

EXPENDITURES
Non-Departmental/Fund Level Activities
Salary and Benefit Lapse
- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 15.

Contingencies
- An increase of $121,229 represents a reserve to pay settlements and judgments against the city.

Office of General Council
Salaries
- The increase of $215,375 is attributable to changes in personnel within the department.

Employer Provided Benefits
- The increase of $114,116 is primarily due to an increase of $91,478 in pension contribution costs, $11,549 in health care costs and $6,386 in payroll taxes.

Internal Service Charges
- The net increase of $17,419 is primarily due to decreases $50,003 in building cost allocation charges. This is mainly offset by $11,559 in tech refresh charges and $10,339 in copy center charges.

Internal Services – IT Operations
- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

Other Operating Expenses

- The net increase of $52,784 is primarily due to an increase of $54,000 in evictions and other court costs. The department has experienced an unanticipated increase in the number of electronic court filings.

AUTHORIZED POSITION CAP

There are no changes to the authorized position cap in FY15.

OFFICE OF SPORTS & ENTERTAINMENT

GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY 14 PERCENT	CHANGE FROM FY 14 DOLLAR
EXPENDITURES					
Salaries	0	0	357,264	639900.0%	357,264
Employer Provided Benefits	0	0	104,147		104,147
Internal Service Charges	0	0	10,184		10,184
Other Operating Expenses	0	0	975,430		975,430
TOTAL EXPENDITURES	0	0	1,447,025	249900.0%	1,447,025

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS		4	4
PART-TIME HOURS		1,300	1,300

DIVISION SUMMARY	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY 14 PERCENT	CHANGE FROM FY 14 DOLLAR
OFFICE OF SPORTS & ENTERTAINMENT	0	0	1,447,025	249900.0%	1,447,025
DEPARTMENT TOTAL	0	0	1,447,025	249900.0%	1,447,025

OFFICE OF SPORTS AND ENTERTAINMENT
GENERAL FUND - GSD

BACKGROUND

The Office of Sports and Entertainment enhances the region's economy by attracting special events and sports organizations to the City of Jacksonville. The department was created by city Ordinance 2014-289-E and includes the Office of Film and Television and Office Special Events. This portion of the department's budget only includes the General Fund – GSD (SF 011) activities, excluding the Office of Special Events.

EXPENDITURES

Salaries

- The represents salaries for the positions transferred into the department. In FY14, salaries were approved for $377,115.

Employer Provided Benefits

- This represents benefits for personnel. In FY14, $75,849 was approved. This increase is mainly attributed to increased pension costs ($40,537).

Internal Service Charges

- The expense represents internal services provided for legal ($9,948) and technology refresh and pay-go charges ($236). There was no budget in FY14.

Other Operating Expenses

- This represents expenses needed to support the agency's mission and duties including but limited to contractual services ($700,000), event contribution ($204,500), advertising and promotion ($30,800) and travel expenses ($28,720).

AUTHORIZED POSITION CAP

Four (4) positions and 1,300 part time hours were transferred from the Office of Economic Development.

SPECIAL EVENTS
SUBFUND -- 01A

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	-1,909	0	0		0
Transfers From Other Funds	2,885,421	3,321,364	5,087,224	53.2%	1,765,860
	2,883,511	3,321,364	5,087,224	53.2%	1,765,860
OFFICE OF ECONOMIC DEVELOPMENT					
Miscellaneous Revenue	29,823	40,000	0	-100.0%	-40,000
	29,823	40,000	0	-100.0%	-40,000
OFFICE OF SPORTS & ENTERTAINMENT					
Miscellaneous Revenue	0	0	15,000		15,000
	0	0	15,000		15,000
TOTAL REVENUE	**2,913,334**	**3,361,364**	**5,102,224**	**51.8%**	**1,740,860**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	-13,261	-12,614	-4.9%	647
Other Operating Expenses	269,379	280,000	1,645,734	487.8%	1,365,734
Grants, Aids & Contributions	265,555	300,000	300,000	0.0%	0
	534,934	566,739	1,933,120	241.1%	1,366,381
OFFICE OF ECONOMIC DEVELOPMENT					
Salaries	939,800	908,937	0	-100.0%	-908,937
Employer Provided Benefits	213,654	241,555	0	-100.0%	-241,555
Internal Service Charges	209,210	227,739	0	-100.0%	-227,739
Internal Services - IT Operations	97,763	87,519	0	-100.0%	-87,519
Other Operating Expenses	900,625	1,243,999	0	-100.0%	-1,243,999
Capital Outlay	0	1	0	-100.0%	-1
Grants, Aids & Contributions	0	84,875	0	-100.0%	-84,875
	2,361,052	2,794,625	0	-100.0%	-2,794,625
OFFICE OF SPORTS & ENTERTAINMENT					
Salaries	0	0	913,474		913,474
Employer Provided Benefits	0	0	290,820		290,820
Internal Service Charges	0	0	238,892		238,892
Internal Services - IT Operations	0	0	106,386		106,386
Other Operating Expenses	0	0	1,534,656		1,534,656
Capital Outlay	0	0	1		1
Grants, Aids & Contributions	0	0	84,875		84,875
	0	0	3,169,104		3,169,104
TOTAL EXPENDITURES	**2,895,986**	**3,361,364**	**5,102,224**	**51.8%**	**1,740,860**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS	14	14	0
PART-TIME HOURS	4,160	4,160	0

SPECIAL EVENTS
SUBFUND 01A

BACKGROUND

Special Events was an activity of the Office of Economic Development in the FY 2014 approved budget. Pursuant to 2014-289-E, it became activity under the Office of Sports and Entertainment. Special Events still remains in its own subfund (01A) that is project driven to better track event revenues, costs and provide transparency.

REVENUE

Non-Departmental/Fund Level Activities

Transfer From Other Funds

- There is a $5,087,224 transfer from the General Fund to support operations within the Office of Special Events.

Office of Economic Development

Miscellaneous Revenue

- All revenue under the Office of Economic Development has been eliminated due to the formation of the new department – Office of Sports and Entertainment.

Office of Sports and Entertainment

Miscellaneous Revenue

- This amount represents event permit charges for events held at city owned properties. The proposed budget is in line with previous years' actuals.

EXPENDITURES

Non-Departmental/Fund Level Activities

Salary & Benefit Lapse

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

Other Operating Expenses

- This amount represents equipment rentals for the Florida/Georgia Game. There is an increase of $1,365,734 in FY 15 due to recent stadium improvements.

Grants, Aids & Contributions

- This represents travel related expenses for the Florida/Georgia game.

Office of Sports and Entertainment

Salaries

- In comparing the Office of Economic Development and the Office of Sports and Entertainment, The net increase of $4,537 is mainly due to an increase of $20,000 in salaries – overtime. This is mainly offset by a decrease of $15,400 in permanent salaries.

Employer Provided Benefits

- The net increase of $49,265 is due to an increase of $40,814 in defined benefit pension contribution and $14,421 in group hospitalizations insurance. This is somewhat offset by a decrease of $7,469 in defined contribution pension costs.

Internal Service Charges

- The net increase of $11,153 is mainly due to $21,676 in the St. James building cost allocation for maintenance and $10,420 in legal charges. These are offset by a decrease of $15,210 in copy center charges.

Internal Services – IT Operations

- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

Other Operating Expenses

- The net increase of $290,657 is mainly due to an increase of $264,000 in miscellaneous services and charges due to changes in city events, $16,766 in general liability insurance and $7,500 in event contribution expenses for the FL/GA game related expenses.

AUTHORIZED POSITION CAP

There are no changes to the authorized position cap.

MUNICIPAL STADIUM - CITY
SUBFUND -- 4A1

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Taxes	7,389,527	7,334,419	7,650,004	4.3%	315,585
Miscellaneous Revenue	10,225	33,730	33,730	0.0%	0
Transfers From Other Funds	6,513,495	4,312,052	4,747,871	10.1%	435,819
	13,913,246	11,680,201	12,431,605	6.4%	751,404
OFFICE OF ECONOMIC DEVELOPMENT					
Charges for Services	2,275,607	2,025,000	0	-100.0%	-2,025,000
Miscellaneous Revenue	4,047,200	4,006,519	0	-100.0%	-4,006,519
	6,322,807	6,031,519	0	-100.0%	-6,031,519
OFFICE OF SPORTS & ENTERTAINMENT					
Charges for Services	0	0	2,135,000		2,135,000
Miscellaneous Revenue	0	0	4,055,000		4,055,000
	0	0	6,190,000		6,190,000
TOTAL REVENUE	**20,236,053**	**17,711,720**	**18,621,605**	**5.1%**	**909,885**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Debt Service	9,965,922	10,164,729	10,151,124	-0.1%	-13,605
Transfers to Other Funds	4,732,940	4,055,817	3,890,160	-4.1%	-165,657
	14,698,862	14,220,546	14,041,284	-1.3%	-179,262
OFFICE OF ECONOMIC DEVELOPMENT					
Internal Service Charges	132,830	169,010	0	-100.0%	-169,010
Internal Services - IT Operations	70,745	72,818	0	-100.0%	-72,818
Other Operating Expenses	2,932,049	3,194,346	0	-100.0%	-3,194,346
Capital Outlay	24,589	55,000	0	-100.0%	-55,000
	3,160,213	3,491,174	0	-100.0%	-3,491,174
OFFICE OF SPORTS & ENTERTAINMENT					
Internal Service Charges	0	0	145,036		145,036
Internal Services - IT Operations	0	0	133,027		133,027
Other Operating Expenses	0	0	4,237,258		4,237,258
Capital Outlay	0	0	65,000		65,000
	0	0	4,580,321		4,580,321
TOTAL EXPENDITURES	**17,859,075**	**17,711,720**	**18,621,605**	**5.1%**	**909,885**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

MUNICIPAL STADIUM - CITY
SUBFUND 4A1

BACKGROUND
Sports Management Group (SMG) was hired by the City to manage six public entertainment facilities which include Everbank Field, the Memorial Arena, Jacksonville Baseball Stadium, Times-Union Center for Performing Arts, the Convention Center, Equestrian Center and the Ritz Theater and Museum. The Office of Economic Development serves as a liaison for SMG. The current contract term between the City of Jacksonville and SMG is January 1, 2013 through February 29, 2016.

REVENUE
Non-Departmental/Fund Level Activities
Taxes
- This revenue category includes the 2 cent tourist development tax and F.S. 212.055 state sales tax rebate revenue. The increase is due to higher projected tourist development tax revenues.

Miscellaneous Revenue
- Is made up of anticipated interest earnings for FY 15.

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

Office of Economic Development / Office of Sports & Entertainment
Ordinance 2014-289-E moved the oversight of the venues from the Office of Economic Development to the newly created Office of Sports & Entertainment. The table below compares the FY 14 adopted budget to the FY 15 proposed budget by category.

	6,031,519	6,190,000	158,481
Category	FY14 Adopted	FY15 Proposed	Dollar Change
	Office of Economic Dev	Office of Sports & Enter	
Charges for Services	2,025,000	2,135,000	110,000
Miscellaneous Revenue	4,006,519	4,055,000	48,481

Charges for Services
- This revenue category includes daily parking fees, NFL ticket surcharge and other surcharges.

Miscellaneous Revenue
- This revenue category includes rental of city facilities.

EXPENDITURES
Non-Departmental/Fund Level Activities
Debt Service
- This amount represents the transfer out to the Municipal Stadium – Debt Service fund (SF 4A6) to fund debt service costs.

Transfers to Other Funds

- This represents a subsidy to the Municipal Stadium - SMG fund (SF 4A2) to balance up that fund.

Office of Economic Development / Office of Sports & Entertainment

Ordinance 2014-289-E moved the oversight of the venues from the Office of Economic Development to the newly created Office of Sports & Entertainment. The table below compares the FY 14 adopted budget to the FY 15 proposed budget by category. Significant changes are detailed after the table for notated categories.

	3,491,174	4,580,321	1,089,147	
Category	FY14 Adopted	FY15 Proposed	Dollar Change	
	Office of Economic Dev	Office of Sports & Enter		
Internal Service Charges	169,010	145,036	-23,974	
Internal Services - IT Operations	72,818	133,027	60,209	
Other Operating Expenses	3,194,346	4,237,258	1,042,912	*
Capital Outlay	55,000	65,000	10,000	

Other Operating Expenses

- The net increase is being driven by increases in utility costs ($773,948) and miscellaneous insurance ($268,964).

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

MUNICIPAL STADIUM - SMG
SUBFUND -- 4A2

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	334	0	0		0
Transfers From Other Funds	4,271,060	3,941,233	5,212,821	32.3%	1,271,588
	4,271,394	3,941,233	5,212,821	32.3%	1,271,588
OFFICE OF ECONOMIC DEVELOPMENT					
Charges for Services	2,290,847	1,813,167	0	-100.0%	-1,813,167
Miscellaneous Revenue	1,460,610	1,470,692	0	-100.0%	-1,470,692
	3,751,458	3,283,859	0	-100.0%	-3,283,859
OFFICE OF SPORTS & ENTERTAINMENT					
Charges for Services	0	0	2,991,381		2,991,381
Miscellaneous Revenue	0	0	1,866,971		1,866,971
	0	0	4,858,352		4,858,352
TOTAL REVENUE	**8,022,852**	**7,225,092**	**10,071,173**	**39.4%**	**2,846,081**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	230,011	0	0		0
	230,011	0	0		0
OFFICE OF ECONOMIC DEVELOPMENT					
Salaries	1,296,052	1,298,420	0	-100.0%	-1,298,420
Employer Provided Benefits	399,002	431,992	0	-100.0%	-431,992
Other Operating Expenses	6,276,612	5,494,680	0	-100.0%	-5,494,680
	7,971,666	7,225,092	0	-100.0%	-7,225,092
OFFICE OF SPORTS & ENTERTAINMENT					
Salaries	0	0	1,376,741		1,376,741
Employer Provided Benefits	0	0	493,125		493,125
Other Operating Expenses	0	0	8,201,307		8,201,307
	0	0	10,071,173		10,071,173
TOTAL EXPENDITURES	**8,201,677**	**7,225,092**	**10,071,173**	**39.4%**	**2,846,081**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

MUNICIPAL STADIUM - SMG
SUBFUND 4A2

BACKGROUND

Sports Management Group (SMG) was hired by the City to manage six public entertainment facilities which include Everbank Field, the Memorial Arena, Jacksonville Baseball Stadium, Times-Union Center for Performing Arts, the Convention Center, Equestrian Center and the Ritz Theater and Museum. The Office of Economic Development serves as a liaison for SMG. The current contract term between the City of Jacksonville and SMG is January 1, 2013 through February 29, 2016.

REVENUE

Non-Departmental/Fund Level Activities

Transfers From Other Funds

- This amount represents a partial subsidy from another SMG venue (Arena – SMG SF 4B2) for $1,706,661 and a subsidy of $3,506,160 from the Municipal Stadium - City fund (SF 4A1) to balance up the fund.

Office of Economic Development / Office of Sports & Entertainment

Ordinance 2014-289-E moved the oversight of the venues from the Office of Economic Development to the newly created Office of Sports & Entertainment. The table below compares the FY 14 adopted budget to the FY 15 proposed budget by category. Significant changes are detailed after the table for notated categories.

	3,283,859	4,858,352	1,574,493	
Category	FY14 Adopted	FY15 Proposed	Dollar Change	
	Office of Economic Dev	Office of Sports & Enter		
Charges for Services	1,813,167	2,991,381	1,178,214	*
Miscellaneous Revenue	1,470,692	1,866,971	396,279	

Charges for Services

- This revenue category includes daily parking fees, ticket surcharges and contractual services revenue. The net increase is being driven by an increase in contractual services revenue ($629,330), ticket surcharges ($320,000) and parking fees ($228,884).

Miscellaneous Revenue

- This revenue category includes rental of city facilities, concession sales, advertising fees and other smaller line items.

EXPENDITURES

Office of Economic Development / Office of Sports & Entertainment

Ordinance 2014-289-E moved the oversight of the venues from the Office of Economic Development to the newly created Office of Sports & Entertainment. The table below compares the FY 14 adopted budget to the FY 15 proposed budget by category. Significant changes are detailed after the table for notated categories.

	7,225,092	10,071,173	2,846,081
Category	FY14 Adopted	FY15 Proposed	Dollar Change
	Office of Economic Dev	Office of Sports & Enter	
Salaries	1,298,420	1,376,741	78,321
Employer Provided Benefits	431,992	493,125	61,133
Other Operating Expenses	5,494,680	8,201,307	2,706,627 *

Other Operating Expenses

- The net increase is being driven by an increase in contractual services ($2,177,362).

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

MEMORIAL ARENA - CITY
SUBFUND -- 4B1

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	14,320	18,806	18,806	0.0%	0
Transfers From Other Funds	1,467,291	1,359,315	1,609,106	18.4%	249,791
	1,481,611	1,378,121	1,627,912	18.1%	249,791
OFFICE OF ECONOMIC DEVELOPMENT					
Charges for Services	329,560	350,000	0	-100.0%	-350,000
	329,560	350,000	0	-100.0%	-350,000
OFFICE OF SPORTS & ENTERTAINMENT					
Charges for Services	0	0	350,000		350,000
	0	0	350,000		350,000
TOTAL REVENUE	**1,811,171**	**1,728,121**	**1,977,912**	**14.5%**	**249,791**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	39,434	0	0		0
	39,434	0	0		0
OFFICE OF ECONOMIC DEVELOPMENT					
Internal Service Charges	15,767	56,434	0	-100.0%	-56,434
Internal Services - IT Operations	93,525	88,490	0	-100.0%	-88,490
Other Operating Expenses	1,566,747	1,533,197	0	-100.0%	-1,533,197
Capital Outlay	48,191	50,000	0	-100.0%	-50,000
	1,724,229	1,728,121	0	-100.0%	-1,728,121
OFFICE OF SPORTS & ENTERTAINMENT					
Internal Service Charges	0	0	46,837		46,837
Internal Services - IT Operations	0	0	37,198		37,198
Other Operating Expenses	0	0	1,843,877		1,843,877
Capital Outlay	0	0	50,000		50,000
	0	0	1,977,912		1,977,912
TOTAL EXPENDITURES	**1,763,663**	**1,728,121**	**1,977,912**	**14.5%**	**249,791**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

MEMORIAL ARENA - CITY
SUBFUND 4B1

BACKGROUND

Sports Management Group (SMG) was hired by the City to manage six public entertainment facilities which include Everbank Field, the Memorial Arena, Jacksonville Baseball Stadium, Times-Union Center for Performing Arts, the Convention Center, Equestrian Center and the Ritz Theater and Museum. The Office of Economic Development serves as a liaison for SMG. The current contract term between the City of Jacksonville and SMG is January 1, 2013 through February 29, 2016.

REVENUE

Non-Departmental/Fund Level Activities

Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 15.

Transfers from Other Funds

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

Office of Economic Development / Office of Sports & Entertainment

Ordinance 2014-289-E moved the oversight of the venues from the Office of Economic Development to the newly created Office of Sports & Entertainment. The table below compares the FY 14 adopted budget to the FY 15 proposed budget by category.

	350,000	350,000	0
Category	FY14 Adopted	FY15 Proposed	Dollar Change
	Office of Economic Dev	Office of Sports & Enter	
Charges for Services	350,000	350,000	0

Charges for Services

- This revenue category includes ticket surcharge revenue.

EXPENDITURES

Office of Economic Development / Office of Sports & Entertainment

Ordinance 2014-289-E moved the oversight of the venues from the Office of Economic Development to the newly created Office of Sports & Entertainment. The table below compares the FY 14 adopted budget to the FY 15 proposed budget by category. Significant changes are detailed after the table for notated categories.

	1,728,121	1,977,912	249,791	
Category	FY14 Adopted	FY15 Proposed	Dollar Change	
	Office of Economic Dev	Office of Sports & Enter		
Internal Service Charges	56,434	46,837	-9,597	
Internal Services - IT Operations	88,490	37,198	-51,292	
Other Operating Expenses	1,533,197	1,843,877	310,680	*
Capital Outlay	50,000	50,000	0	

Other Operating Expenses

- The net increase is being driven by increases in utility costs ($157,178) and miscellaneous insurance ($153,502).

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

MEMORIAL ARENA - SMG
SUBFUND -- 4B2

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	-29,789	0	0		0
	-29,789	0	0		0
OFFICE OF ECONOMIC DEVELOPMENT					
Charges for Services	4,835,753	4,962,003	0	-100.0%	-4,962,003
Miscellaneous Revenue	2,701,399	2,893,483	0	-100.0%	-2,893,483
	7,537,152	7,855,486	0	-100.0%	-7,855,486
OFFICE OF SPORTS & ENTERTAINMENT					
Charges for Services	0	0	5,208,200		5,208,200
Miscellaneous Revenue	0	0	3,006,507		3,006,507
	0	0	8,214,707		8,214,707
TOTAL REVENUE	**7,507,362**	**7,855,486**	**8,214,707**	**4.6%**	**359,221**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	2,869,008	2,174,464	1,706,661	-21.5%	-467,803
	2,869,008	2,174,464	1,706,661	-21.5%	-467,803
OFFICE OF ECONOMIC DEVELOPMENT					
Salaries	1,065,906	1,229,138	0	-100.0%	-1,229,138
Employer Provided Benefits	298,740	314,477	0	-100.0%	-314,477
Other Operating Expenses	4,268,626	4,137,407	0	-100.0%	-4,137,407
	5,633,272	5,681,022	0	-100.0%	-5,681,022
OFFICE OF SPORTS & ENTERTAINMENT					
Salaries	0	0	1,273,786		1,273,786
Employer Provided Benefits	0	0	367,270		367,270
Other Operating Expenses	0	0	4,866,990		4,866,990
	0	0	6,508,046		6,508,046
TOTAL EXPENDITURES	**8,502,280**	**7,855,486**	**8,214,707**	**4.6%**	**359,221**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

MEMORIAL ARENA - SMG
SUBFUND 4B2

BACKGROUND

Sports Management Group (SMG) was hired by the City to manage six public entertainment facilities which include Everbank Field, the Memorial Arena, Jacksonville Baseball Stadium, Times-Union Center for Performing Arts, the Convention Center, Equestrian Center and the Ritz Theater and Museum. The Office of Economic Development serves as a liaison for SMG. The current contract term between the City of Jacksonville and SMG is January 1, 2013 through February 29, 2016.

REVENUE

Office of Economic Development / Office of Sports & Entertainment

Ordinance 2014-289-E moved the oversight of the venues from the Office of Economic Development to the newly created Office of Sports & Entertainment. The table below compares the FY 14 adopted budget to the FY 15 proposed budget by category. Significant changes are detailed after the table for notated categories.

	7,855,486	8,214,707	359,221	
Category	FY14 Adopted	FY15 Proposed	Dollar Change	
	Office of Economic Dev	Office of Sports & Enter		
Charges for Services	4,962,003	5,208,200	246,197	*
Miscellaneous Revenue	2,893,483	3,006,507	113,024	

Charges for Services

- This revenue category includes daily parking fees, ticket surcharges and contractual services revenue. The net increase is primarily due to increased contractual services revenue of $165,521.

EXPENDITURES

Non-Departmental/Fund Level Activities

Transfers to Other Funds

- This represents a subsidy to another SMG fund (Municipal Stadium-SMG SF 4A2) to help balance up that fund.

Office of Economic Development / Office of Sports & Entertainment

Ordinance 2014-289-E moved the oversight of the venues from the Office of Economic Development to the newly created Office of Sports & Entertainment. The table below compares the FY 14 adopted budget to the FY 15 proposed budget by category. Significant changes are detailed after the table for notated categories.

	5,681,022	6,508,046	827,024	
Category	FY14 Adopted	FY15 Proposed	Dollar Change	
	Office of Economic Dev	Office of Sports & Enter		
Salaries	1,229,138	1,273,786	44,648	
Employer Provided Benefits	314,477	367,270	52,793	
Other Operating Expenses	4,137,407	4,866,990	729,583	*

Other Operating Expenses

- The net increase is being driven by an increase in contractual services of $599,048.

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

BASEBALL STADIUM - CITY
SUBFUND -- 4C1

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	700	4,680	4,680	0.0%	0
Transfers From Other Funds	267,103	281,316	751,080	167.0%	469,764
	267,803	285,996	755,760	164.3%	469,764
OFFICE OF ECONOMIC DEVELOPMENT					
Charges for Services	63,631	80,000	0	-100.0%	-80,000
Miscellaneous Revenue	126,989	110,000	0	-100.0%	-110,000
	190,620	190,000	0	-100.0%	-190,000
OFFICE OF SPORTS & ENTERTAINMENT					
Charges for Services	0	0	70,000		70,000
Miscellaneous Revenue	0	0	110,000		110,000
	0	0	180,000		180,000
TOTAL REVENUE	**458,423**	**475,996**	**935,760**	**96.6%**	**459,764**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	9,279	0	441,825		441,825
	9,279	0	441,825		441,825
OFFICE OF ECONOMIC DEVELOPMENT					
Internal Service Charges	193	593	0	-100.0%	-593
Internal Services - IT Operations	3,551	3,360	0	-100.0%	-3,360
Other Operating Expenses	417,681	427,042	0	-100.0%	-427,042
Capital Outlay	7,289	45,001	0	-100.0%	-45,001
	428,714	475,996	0	-100.0%	-475,996
OFFICE OF SPORTS & ENTERTAINMENT					
Internal Service Charges	0	0	94		94
Other Operating Expenses	0	0	458,840		458,840
Capital Outlay	0	0	35,001		35,001
	0	0	493,935		493,935
TOTAL EXPENDITURES	**437,993**	**475,996**	**935,760**	**96.6%**	**459,764**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

BASEBALL STADIUM - CITY
SUBFUND 4C1

BACKGROUND
Sports Management Group (SMG) was hired by the City to manage six public entertainment facilities which include Everbank Field, the Memorial Arena, Jacksonville Baseball Stadium, Times-Union Center for Performing Arts, the Convention Center, Equestrian Center and the Ritz Theater and Museum. The Office of Economic Development serves as a liaison for SMG. The current contract term between the City of Jacksonville and SMG is January 1, 2013 through February 29, 2016.

REVENUE
Non-Departmental/Fund Level Activities
Miscellaneous Revenue
- Is made up of anticipated interest earnings for FY 15.

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

Office of Economic Development / Office of Sports & Entertainment
Ordinance 2014-289-E moved the oversight of the venues from the Office of Economic Development to the newly created Office of Sports & Entertainment. The table below compares the FY 14 adopted budget to the FY 15 proposed budget by category.

	190,000	180,000	-10,000
Category	FY14 Adopted	FY15 Proposed	Dollar Change
	Office of Economic Dev	Office of Sports & Enter	
Charges for Services	80,000	70,000	-10,000
Miscellaneous Revenue	110,000	110,000	0

Charges for Services
- This revenue category includes ticket surcharge revenue.

Miscellaneous Revenue
- This revenue category includes rental of city facilities.

EXPENDITURES
Non-Departmental/Fund Level Activities
Transfers to Other Funds
- This represents a subsidy to the Baseball Stadium - SMG fund (SF 4B2) to balance up that fund.

Office of Economic Development / Office of Sports & Entertainment
Ordinance 2014-289-E moved the oversight of the venues from the Office of Economic Development to the newly created Office of Sports & Entertainment. The table below compares the FY 14 adopted budget to the FY 15 proposed budget by category.

	475,996	493,935	17,939
Category	FY14 Adopted	FY15 Proposed	Dollar Change
	Office of Economic Dev	Office of Sports & Enter	
Internal Service Charges	593	94	-499
Internal Services - IT Operations	3,360		-3,360
Other Operating Expenses	427,042	458,840	31,798
Capital Outlay	45,001	35,001	-10,000

AUTHORIZED POSITION CAP
There are no authorized positions in this subfund.

BASEBALL STADIUM - SMG
SUBFUND -- 4C2

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	-1,222	0	0		0
Transfers From Other Funds	323,850	369,284	441,825	19.6%	72,541
	322,628	369,284	441,825	19.6%	72,541
OFFICE OF ECONOMIC DEVELOPMENT					
Charges for Services	314,632	316,995	0	-100.0%	-316,995
Miscellaneous Revenue	60,055	60,295	0	-100.0%	-60,295
	374,687	377,290	0	-100.0%	-377,290
OFFICE OF SPORTS & ENTERTAINMENT					
Charges for Services	0	0	326,495		326,495
Miscellaneous Revenue	0	0	62,574		62,574
	0	0	389,069		389,069
TOTAL REVENUE	**697,315**	**746,574**	**830,894**	**11.3%**	**84,320**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	31,127	0	0		0
	31,127	0	0		0
OFFICE OF ECONOMIC DEVELOPMENT					
Salaries	247,215	259,494	0	-100.0%	-259,494
Employer Provided Benefits	68,157	67,306	0	-100.0%	-67,306
Other Operating Expenses	418,433	419,774	0	-100.0%	-419,774
	733,805	746,574	0	-100.0%	-746,574
OFFICE OF SPORTS & ENTERTAINMENT					
Salaries	0	0	276,326		276,326
Employer Provided Benefits	0	0	81,705		81,705
Other Operating Expenses	0	0	472,863		472,863
	0	0	830,894		830,894
TOTAL EXPENDITURES	**764,932**	**746,574**	**830,894**	**11.3%**	**84,320**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

BASEBALL STADIUM - SMG
SUBFUND 4C2

BACKGROUND
Sports Management Group (SMG) was hired by the City to manage six public entertainment facilities which include Everbank Field, the Memorial Arena, Jacksonville Baseball Stadium, Times-Union Center for Performing Arts, the Convention Center, Equestrian Center and the Ritz Theater and Museum. The Office of Economic Development serves as a liaison for SMG. The current contract term between the City of Jacksonville and SMG is January 1, 2013 through February 29, 2016.

REVENUE
Non-Departmental/Fund Level Activities
Transfers from Other Funds

- This represents a subsidy from the Baseball Stadium – City fund (SF 4C1) to balance up the fund.

Office of Economic Development / Office of Sports & Entertainment
Ordinance 2014-289-E moved the oversight of the venues from the Office of Economic Development to the newly created Office of Sports & Entertainment. The table below compares the FY 14 adopted budget to the FY 15 proposed budget by category. Significant changes are detailed after the table for notated categories.

	377,290	389,069	11,779
Category	FY14 Adopted	FY15 Proposed	Dollar Change
	Office of Economic Dev	Office of Sports & Enter	
Charges for Services	316,995	326,495	9,500
Miscellaneous Revenue	60,295	62,574	2,279

Charges for Services

- This revenue category includes daily parking fees, ticket surcharges and contractual services revenue.

Miscellaneous Revenue

- This revenue category includes rental of city facilities and other smaller revenue items.

EXPENDITURES
Office of Economic Development / Office of Sports & Entertainment
Ordinance 2014-289-E moved the oversight of the venues from the Office of Economic Development to the newly created Office of Sports & Entertainment. The table below compares the FY 14 adopted budget to the FY 15 proposed budget by category.

	746,574	830,894	84,320
Category	FY14 Adopted	FY15 Proposed	Dollar Change
	Office of Economic Dev	Office of Sports & Enter	
Salaries	259,494	276,326	16,832
Employer Provided Benefits	67,306	81,705	14,399
Other Operating Expenses	419,774	472,863	53,089

AUTHORIZED POSITION CAP
There are no authorized positions in this subfund.

PERFORMING ARTS CENTER - CITY
SUBFUND -- 4D1

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	-10,111	0	0		0
Transfers From Other Funds	603,401	570,125	772,808	35.6%	202,683
	593,290	570,125	772,808	35.6%	202,683
OFFICE OF ECONOMIC DEVELOPMENT					
Charges for Services	237,793	230,000	0	-100.0%	-230,000
	237,793	230,000	0	-100.0%	-230,000
OFFICE OF SPORTS & ENTERTAINMENT					
Charges for Services	0	0	150,000		150,000
	0	0	150,000		150,000
TOTAL REVENUE	**831,083**	**800,125**	**922,808**	**15.3%**	**122,683**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Debt Service	22,250	44,392	149,133	235.9%	104,741
Transfers to Other Funds	8,554	0	156,459		156,459
	30,803	44,392	305,592	588.4%	261,200
OFFICE OF ECONOMIC DEVELOPMENT					
Internal Service Charges	3,418	25,631	0	-100.0%	-25,631
Internal Services - IT Operations	39,068	36,964	0	-100.0%	-36,964
Other Operating Expenses	661,411	663,137	0	-100.0%	-663,137
Capital Outlay	25,426	30,001	0	-100.0%	-30,001
	729,324	755,733	0	-100.0%	-755,733
OFFICE OF SPORTS & ENTERTAINMENT					
Internal Service Charges	0	0	18,979		18,979
Internal Services - IT Operations	0	0	4,602		4,602
Other Operating Expenses	0	0	563,634		563,634
Capital Outlay	0	0	30,001		30,001
	0	0	617,216		617,216
TOTAL EXPENDITURES	**760,127**	**800,125**	**922,808**	**15.3%**	**122,683**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

PERFORMING ARTS CENTER - CITY
SUBFUND 4D1

BACKGROUND
Sports Management Group (SMG) was hired by the City to manage six public entertainment facilities which include Everbank Field, the Memorial Arena, Jacksonville Baseball Stadium, Times-Union Center for Performing Arts, the Convention Center, Equestrian Center and the Ritz Theater and Museum. The Office of Economic Development serves as a liaison for SMG. The current contract term between the City of Jacksonville and SMG is January 1, 2013 through February 29, 2016.

REVENUE
Non-Departmental/Fund Level Activities
Transfers from Other Funds

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

Office of Economic Development / Office of Sports & Entertainment
Ordinance 2014-289-E moved the oversight of the venues from the Office of Economic Development to the newly created Office of Sports & Entertainment. The table below compares the FY 14 adopted budget to the FY 15 proposed budget by category.

	230,000	150,000	-80,000
Category	FY14 Adopted	FY15 Proposed	Dollar Change
	Office of Economic Dev	Office of Sports & Enter	
Charges for Services	230,000	150,000	-80,000

Charges for Services

- This revenue category includes ticket surcharge revenue.

EXPENDITURES
Non-Departmental/Fund Level Activities
Debt Service

- This amount represents the transfer out to the Performing Arts Center – Debt Service fund (SF 4D6) to fund debt service costs.

Transfers to Other Funds

- This represents a subsidy to the Performing Arts Center - SMG fund (SF 4D2) to balance up that fund.

Office of Economic Development / Office of Sports & Entertainment
Ordinance 2014-289-E moved the oversight of the venues from the Office of Economic Development to the newly created Office of Sports & Entertainment. The table below compares the FY 14 adopted budget to the FY 15 proposed budget by category.

	755,733	617,216	-138,517

Category	FY14 Adopted	FY15 Proposed	Dollar Change
	Office of Economic Dev	Office of Sports & Enter	
Internal Service Charges	25,631	18,979	-6,652
Internal Services - IT Operations	36,964	4,602	-32,362
Other Operating Expenses	663,137	563,634	-99,503
Capital Outlay	30,001	30,001	0

AUTHORIZED POSITION CAP

There are no authorized positions associated with this subfund.

PERFORMING ARTS CENTER - SMG
SUBFUND -- 4D2

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	-3,201	0	0		0
Transfers From Other Funds	0	0	156,459		156,459
	-3,201	0	156,459		156,459
OFFICE OF ECONOMIC DEVELOPMENT					
Charges for Services	1,629,909	1,803,686	0	-100.0%	-1,803,686
Miscellaneous Revenue	664,272	724,170	0	-100.0%	-724,170
	2,294,180	2,527,856	0	-100.0%	-2,527,856
OFFICE OF SPORTS & ENTERTAINMENT					
Charges for Services	0	0	1,731,401		1,731,401
Miscellaneous Revenue	0	0	708,682		708,682
	0	0	2,440,083		2,440,083
TOTAL REVENUE	**2,290,979**	**2,527,856**	**2,596,542**	**2.7%**	**68,686**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	152,213	18,089	0	-100.0%	-18,089
	152,213	18,089	0	-100.0%	-18,089
OFFICE OF ECONOMIC DEVELOPMENT					
Salaries	527,809	597,793	0	-100.0%	-597,793
Employer Provided Benefits	146,905	165,812	0	-100.0%	-165,812
Other Operating Expenses	1,662,313	1,746,162	0	-100.0%	-1,746,162
	2,337,027	2,509,767	0	-100.0%	-2,509,767
OFFICE OF SPORTS & ENTERTAINMENT					
Salaries	0	0	619,321		619,321
Employer Provided Benefits	0	0	182,420		182,420
Other Operating Expenses	0	0	1,794,801		1,794,801
	0	0	2,596,542		2,596,542
TOTAL EXPENDITURES	**2,489,240**	**2,527,856**	**2,596,542**	**2.7%**	**68,686**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

PERFORMING ARTS CENTER - SMG
SUBFUND 4D2

BACKGROUND
Sports Management Group (SMG) was hired by the City to manage six public entertainment facilities which include Everbank Field, the Memorial Arena, Jacksonville Baseball Stadium, Times-Union Center for Performing Arts, the Convention Center, Equestrian Center and the Ritz Theater and Museum. The Office of Economic Development serves as a liaison for SMG. The current contract term between the City of Jacksonville and SMG is January 1, 2013 through February 29, 2016.

REVENUE
Non-Departmental/Fund Level Activities
Transfers from Other Funds

- This represents a subsidy from the Performing Arts Center – City fund (SF 4D1) to balance up the fund.

Office of Economic Development / Office of Sports & Entertainment
Ordinance 2014-289-E moved the oversight of the venues from the Office of Economic Development to the newly created Office of Sports & Entertainment. The table below compares the FY 14 adopted budget to the FY 15 proposed budget by category.

	2,527,856	2,440,083	-87,773
Category	FY14 Adopted	FY15 Proposed	Dollar Change
	Office of Economic Dev	Office of Sports & Enter	
Charges for Services	1,803,686	1,731,401	-72,285
Miscellaneous Revenue	724,170	708,682	-15,488

Charges for Services

- This revenue category includes ticket surcharges and contractual services revenue.

Miscellaneous Revenue

- This revenue category includes rental of city facilities and other smaller revenue items.

EXPENDITURES
Office of Economic Development / Office of Sports & Entertainment
Ordinance 2014-289-E moved the oversight of the venues from the Office of Economic Development to the newly created Office of Sports & Entertainment. The table below compares the FY 14 adopted budget to the FY 15 proposed budget by category.

	2,509,767	2,596,542	86,775
Category	FY14 Adopted	FY15 Proposed	Dollar Change
	Office of Economic Dev	Office of Sports & Enter	
Salaries	597,793	619,321	21,528
Employer Provided Benefits	165,812	182,420	16,608
Other Operating Expenses	1,746,162	1,794,801	48,639

AUTHORIZED POSITION CAP
There are no authorized positions in this subfund.

CONVENTION CENTER - CITY
SUBFUND -- 4E1

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	1,743	4,445	4,445	0.0%	0
Transfers From Other Funds	943,308	945,152	1,095,570	15.9%	150,418
	945,051	949,597	1,100,015	15.8%	150,418
TOTAL REVENUE	**945,051**	**949,597**	**1,100,015**	**15.8%**	**150,418**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	263,382	322,059	520,443	61.6%	198,384
	263,382	322,059	520,443	61.6%	198,384
OFFICE OF ECONOMIC DEVELOPMENT					
Internal Service Charges	8,510	23,070	0	-100.0%	-23,070
Internal Services - IT Operations	15,390	14,562	0	-100.0%	-14,562
Other Operating Expenses	519,591	539,905	0	-100.0%	-539,905
Capital Outlay	48,945	50,001	0	-100.0%	-50,001
	592,436	627,538	0	-100.0%	-627,538
OFFICE OF SPORTS & ENTERTAINMENT					
Internal Service Charges	0	0	8,408		8,408
Internal Services - IT Operations	0	0	8,375		8,375
Other Operating Expenses	0	0	512,788		512,788
Capital Outlay	0	0	50,001		50,001
	0	0	579,572		579,572
TOTAL EXPENDITURES	**855,819**	**949,597**	**1,100,015**	**15.8%**	**150,418**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

CONVENTION CENTER - CITY
SUBFUND 4E1

BACKGROUND
Sports Management Group (SMG) was hired by the City to manage six public entertainment facilities which include Everbank Field, the Memorial Arena, Jacksonville Baseball Stadium, Times-Union Center for Performing Arts, the Convention Center, Equestrian Center and the Ritz Theater and Museum. The Office of Economic Development serves as a liaison for SMG. The current contract term between the City of Jacksonville and SMG is January 1, 2013 through February 29, 2016.

REVENUE
Non-Departmental/Fund Level Activities
Miscellaneous Revenue
- Is made up of anticipated interest earnings for FY 15.

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

EXPENDITURES
Non-Departmental/Fund Level Activities
Transfers to Other Funds
- This represents a subsidy to the Convention Center – City fund (SF 4E2) to balance up that fund.

Office of Economic Development / Office of Sports & Entertainment
Ordinance 2014-289-E moved the oversight of the venues from the Office of Economic Development to the newly created Office of Sports & Entertainment. The table below compares the FY 14 adopted budget to the FY 15 proposed budget by category.

	627,538	579,572	-47,966
Category	FY14 Adopted	FY15 Proposed	Dollar Change
	Office of Economic Dev	Office of Sports & Enter	
Internal Service Charges	23,070	8,408	-14,662
Internal Services - IT Operations	14,562	8,375	-6,187
Other Operating Expenses	539,905	512,788	-27,117
Capital Outlay	50,001	50,001	0

AUTHORIZED POSITION CAP
There are no authorized positions in this subfund.

CONVENTION CENTER - SMG
SUBFUND -- 4E2

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	-1,029	0	0		0
Transfers From Other Funds	253,234	354,824	520,443	46.7%	165,619
	252,205	354,824	520,443	46.7%	165,619
OFFICE OF ECONOMIC DEVELOPMENT					
Charges for Services	1,013,283	1,017,486	0	-100.0%	-1,017,486
Miscellaneous Revenue	926,247	916,334	0	-100.0%	-916,334
	1,939,530	1,933,820	0	-100.0%	-1,933,820
OFFICE OF SPORTS & ENTERTAINMENT					
Charges for Services	0	0	1,001,123		1,001,123
Miscellaneous Revenue	0	0	959,595		959,595
	0	0	1,960,718		1,960,718
TOTAL REVENUE	**2,191,735**	**2,288,644**	**2,481,161**	**8.4%**	**192,517**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	89,379	0	0		0
	89,379	0	0		0
OFFICE OF ECONOMIC DEVELOPMENT					
Salaries	923,322	933,818	0	-100.0%	-933,818
Employer Provided Benefits	295,899	303,374	0	-100.0%	-303,374
Other Operating Expenses	1,086,226	1,051,452	0	-100.0%	-1,051,452
	2,305,447	2,288,644	0	-100.0%	-2,288,644
OFFICE OF SPORTS & ENTERTAINMENT					
Salaries	0	0	970,196		970,196
Employer Provided Benefits	0	0	375,965		375,965
Other Operating Expenses	0	0	1,135,000		1,135,000
	0	0	2,481,161		2,481,161
TOTAL EXPENDITURES	**2,394,826**	**2,288,644**	**2,481,161**	**8.4%**	**192,517**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

CONVENTION CENTER - SMG
SUBFUND 4E2

BACKGROUND
Sports Management Group (SMG) was hired by the City to manage six public entertainment facilities which include Everbank Field, the Memorial Arena, Jacksonville Baseball Stadium, Times-Union Center for Performing Arts, the Convention Center, Equestrian Center and the Ritz Theater and Museum. The Office of Economic Development serves as a liaison for SMG. The current contract term between the City of Jacksonville and SMG is January 1, 2013 through February 29, 2016.

REVENUE
Non-Departmental/Fund Level Activities
Transfers from Other Funds

- This represents the subsidy from the Convention Center – City fund (SF 4E1) required to balance up the fund.

Office of Economic Development / Office of Sports & Entertainment
Ordinance 2014-289-E moved the oversight of the venues from the Office of Economic Development to the newly created Office of Sports & Entertainment. The table below compares the FY 14 adopted budget to the FY 15 proposed budget by category.

	1,933,820	1,960,718	26,898
Category	FY14 Adopted	FY15 Proposed	Dollar Change
	Office of Economic Dev	Office of Sports & Enter	
Charges for Services	1,017,486	1,001,123	-16,363
Miscellaneous Revenue	916,334	959,595	43,261

Charges for Services

- This revenue category includes daily parking fees, ticket surcharge and contractual services revenue.

Miscellaneous Revenue

- This revenue category includes rental of city facilities, concession sales and other smaller revenue items.

EXPENDITURES
Office of Economic Development / Office of Sports & Entertainment
Ordinance 2014-289-E moved the oversight of the venues from the Office of Economic Development to the newly created Office of Sports & Entertainment. The table below compares the FY 14 adopted budget to the FY 15 proposed budget by category.

	2,288,644	2,481,161	192,517
Category	FY14 Adopted	FY15 Proposed	Dollar Change
	Office of Economic Dev	Office of Sports & Enter	
Salaries	933,818	970,196	36,378
Employer Provided Benefits	303,374	375,965	72,591
Other Operating Expenses	1,051,452	1,135,000	83,548

AUTHORIZED POSITION CAP
There are no authorized positions in this subfund.

EQUESTRIAN CENTER - CITY
SUBFUND -- 4F1

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	-6,430	0	0		0
Transfers From Other Funds	340,807	320,041	0	-100.0%	-320,041
	334,377	320,041	0	-100.0%	-320,041
TOTAL REVENUE	**334,377**	**320,041**	**0**	**-100.0%**	**-320,041**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Debt Service	119,974	121,376	0	-100.0%	-121,376
Transfers to Other Funds	2,900	0	0		0
	122,873	121,376	0	-100.0%	-121,376
OFFICE OF ECONOMIC DEVELOPMENT					
Internal Service Charges	14,445	14,922	0	-100.0%	-14,922
Internal Services - IT Operations	15,390	14,562	0	-100.0%	-14,562
Other Operating Expenses	158,505	169,180	0	-100.0%	-169,180
Capital Outlay	0	1	0	-100.0%	-1
	188,340	198,665	0	-100.0%	-198,665
TOTAL EXPENDITURES	**311,213**	**320,041**	**0**	**-100.0%**	**-320,041**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

EQUESTRIAN CENTER - CITY
SUBFUND 4F1

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

This subfund has no budget for FY 15.

EQUESTRIAN CENTER - SMG
SUBFUND -- 4F2

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	-37	0	0		0
Transfers From Other Funds	221,230	157,773	0	-100.0%	-157,773
	221,193	157,773	0	-100.0%	-157,773
OFFICE OF ECONOMIC DEVELOPMENT					
Charges for Services	220,456	238,236	0	-100.0%	-238,236
Miscellaneous Revenue	121,126	132,525	0	-100.0%	-132,525
	341,583	370,761	0	-100.0%	-370,761
TOTAL REVENUE	**562,775**	**528,534**	**0**	**-100.0%**	**-528,534**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	60,995	0	0		0
	60,995	0	0		0
OFFICE OF ECONOMIC DEVELOPMENT					
Salaries	206,139	233,438	0	-100.0%	-233,438
Employer Provided Benefits	46,848	63,009	0	-100.0%	-63,009
Other Operating Expenses	204,169	232,087	0	-100.0%	-232,087
	457,156	528,534	0	-100.0%	-528,534
TOTAL EXPENDITURES	**518,151**	**528,534**	**0**	**-100.0%**	**-528,534**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

EQUESTRIAN CENTER - SMG
SUBFUND 4F2

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

This subfund has no budget for FY 15.

RITZ THEATER - CITY
SUBFUND -- 4H1

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers From Other Funds	0	751,817	932,105	24.0%	180,288
	0	751,817	932,105	24.0%	180,288
TOTAL REVENUE	**0**	**751,817**	**932,105**	**24.0%**	**180,288**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	0	628,887	784,622	24.8%	155,735
	0	628,887	784,622	24.8%	155,735
OFFICE OF ECONOMIC DEVELOPMENT					
Internal Service Charges	0	24,516	0	-100.0%	-24,516
Internal Services - IT Operations	0	28,422	0	-100.0%	-28,422
Other Operating Expenses	0	69,991	0	-100.0%	-69,991
Capital Outlay	0	1	0	-100.0%	-1
	0	122,930	0	-100.0%	-122,930
OFFICE OF SPORTS & ENTERTAINMENT					
Internal Service Charges	0	0	38,029		38,029
Internal Services - IT Operations	0	0	20,646		20,646
Other Operating Expenses	0	0	68,808		68,808
Capital Outlay	0	0	20,000		20,000
	0	0	147,483		147,483
TOTAL EXPENDITURES	**0**	**751,817**	**932,105**	**24.0%**	**180,288**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

RITZ THEATER - CITY
SUBFUND 4H1

BACKGROUND
Sports Management Group (SMG) was hired by the City to manage six public entertainment facilities which include Everbank Field, the Memorial Arena, Jacksonville Baseball Stadium, Times-Union Center for Performing Arts, the Convention Center, Equestrian Center and the Ritz Theater and Museum. The Office of Economic Development serves as a liaison for SMG. The current contract term between the City of Jacksonville and SMG is January 1, 2013 through February 29, 2016.

REVENUE
Non-Departmental/Fund Level Activities
Transfers from Other Funds

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

EXPENDITURES
Non-Departmental/Fund Level Activities
Transfers to Other Funds

- This represents a subsidy to the Ritz Theater - SMG fund (SF 4H2) to balance up that fund.

Office of Economic Development / Office of Sports & Entertainment
Ordinance 2014-289-E moved the oversight of the venues from the Office of Economic Development to the newly created Office of Sports & Entertainment. The table below compares the FY 14 adopted budget to the FY 15 proposed budget by category.

	122,930	147,483	24,553
Category	FY14 Adopted	FY15 Proposed	Dollar Change
	Office of Economic Dev	Office of Sports & Enter	
Internal Service Charges	24,516	38,029	13,513
Internal Services - IT Operations	28,422	20,646	-7,776
Other Operating Expenses	69,991	68,808	-1,183
Capital Outlay	1	20,000	19,999

AUTHORIZED POSITION CAP
There are no authorized positions in this subfund.

RITZ THEATER - SMG
SUBFUND -- 4H2

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers From Other Funds	0	628,887	784,622	24.8%	155,735
	0	628,887	784,622	24.8%	155,735
OFFICE OF ECONOMIC DEVELOPMENT					
Charges for Services	0	195,523	0	-100.0%	-195,523
Miscellaneous Revenue	0	73,500	0	-100.0%	-73,500
	0	269,023	0	-100.0%	-269,023
OFFICE OF SPORTS & ENTERTAINMENT					
Charges for Services	0	0	30,325		30,325
Miscellaneous Revenue	0	0	183,095		183,095
	0	0	213,420		213,420
TOTAL REVENUE	**0**	**897,910**	**998,042**	**11.2%**	**100,132**
EXPENDITURES					
OFFICE OF ECONOMIC DEVELOPMENT					
Salaries	0	334,322	0	-100.0%	-334,322
Employer Provided Benefits	0	90,267	0	-100.0%	-90,267
Other Operating Expenses	0	473,321	0	-100.0%	-473,321
	0	897,910	0	-100.0%	-897,910
OFFICE OF SPORTS & ENTERTAINMENT					
Salaries	0	0	359,051		359,051
Employer Provided Benefits	0	0	120,555		120,555
Other Operating Expenses	0	0	518,436		518,436
	0	0	998,042		998,042
TOTAL EXPENDITURES	**0**	**897,910**	**998,042**	**11.2%**	**100,132**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

RITZ THEATER - SMG
SUBFUND 4H2

BACKGROUND
Sports Management Group (SMG) was hired by the City to manage six public entertainment facilities which include Everbank Field, the Memorial Arena, Jacksonville Baseball Stadium, Times-Union Center for Performing Arts, the Convention Center, Equestrian Center and the Ritz Theater and Museum. The Office of Economic Development serves as a liaison for SMG. The current contract term between the City of Jacksonville and SMG is January 1, 2013 through February 29, 2016.

REVENUE
Non-Departmental/Fund Level Activities
Transfers from Other Funds

- This represents the subsidy from the Ritz Theater – City fund (SF 4H1) required to balance up the fund.

Office of Economic Development / Office of Sports & Entertainment
Ordinance 2014-289-E moved the oversight of the venues from the Office of Economic Development to the newly created Office of Sports & Entertainment. The table below compares the FY 14 adopted budget to the FY 15 proposed budget by category. Significant changes are detailed after the table for notated categories.

	269,023	213,420	-55,603	
Category	FY14 Adopted	FY15 Proposed	Dollar Change	
	Office of Economic Dev	Office of Sports & Enter		
Charges for Services	195,523	30,325	-165,198	*
Miscellaneous Revenue	73,500	183,095	109,595	*

Charges for Services

- This revenue category includes ticket surcharges and contractual services revenue. Based on SMG's function as a manager various revenues have shifted from this category to Miscellaneous Revenue below.

Miscellaneous Revenue

- This revenue category includes rental of city facilities and advertising fees. Based on SMG's function as a manager various revenues have shifted to this category from Charges for Services.

EXPENDITURES
Office of Economic Development / Office of Sports & Entertainment
Ordinance 2014-289-E moved the oversight of the venues from the Office of Economic Development to the newly created Office of Sports & Entertainment. The table below compares the FY 14 adopted budget to the FY 15 proposed budget by category.

	897,910	998,042	100,132
Category	FY14 Adopted	FY15 Proposed	Dollar Change
	Office of Economic Dev	Office of Sports & Enter	
Salaries	334,322	359,051	24,729
Employer Provided Benefits	90,267	120,555	30,288
Other Operating Expenses	473,321	518,436	45,115

AUTHORIZED POSITION CAP
There are no authorized positions in this subfund.

OFFICE OF THE SHERIFF

GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY 14 PERCENT	CHANGE FROM FY 14 DOLLAR
REVENUE					
Charges for Services	4,818,229	4,906,883	4,683,244	-4.6%	-223,639
Revenue From City Agencies - Allocations	1,850,205	1,720,109	1,549,769	-9.9%	-170,340
Fines and Forfeits	1,062,681	1,019,390	979,800	-3.9%	-39,590
Miscellaneous Revenue	614,868	565,894	483,861	-14.5%	-82,033
Other Sources	205,140	0	0		0
TOTAL REVENUE	8,551,123	8,212,276	7,696,674	-6.3%	-515,602
EXPENDITURES					
Salaries	182,971,090	192,795,831	195,611,415	1.5%	2,815,584
Salary & Benefit Lapse	0	-2,993,289	-3,155,421	5.4%	-162,132
Employer Provided Benefits	118,459,333	143,390,775	155,159,546	8.2%	11,768,771
Internal Service Charges	21,275,871	25,486,265	25,954,074	1.8%	467,809
Internal Services - IT Operations	606,860	658,089	867,254	31.8%	209,165
Other Operating Expenses	25,770,024	29,439,510	31,724,728	7.8%	2,285,218
Capital Outlay	644,303	5	1,383,479	369480.0%	1,383,474
Banking Fund Debt Repayments	1,513,682	457,584	217,593	-52.4%	-239,991
TOTAL EXPENDITURES	351,241,163	389,234,770	407,762,668	4.8%	18,527,898

AUTHORIZED POSITION CAP

	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS	3,039	3,118	79
PART-TIME HOURS	672,047	672,047	

DIVISION SUMMARY

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY 14 PERCENT	CHANGE FROM FY 14 DOLLAR
CORRECTIONS	77,030,526	89,542,088	94,136,038	5.1%	4,593,950
INVESTIGATION&HOMELAND SECURITY	55,670,893	60,391,866	60,783,968	0.6%	392,102
PATROL & ENFORCEMENT	158,560,294	174,517,329	182,870,611	4.8%	8,353,282
PERSONNEL & PROF. STANDARD	9,952,396	11,089,058	12,334,922	11.2%	1,245,864
POLICE SERVICES	43,523,834	47,314,320	50,629,439	7.0%	3,315,119
SHERIFF-ADMINISTRATION	6,503,221	6,380,109	7,007,690	9.8%	627,581
DEPARTMENT TOTAL	351,241,163	389,234,770	407,762,668	4.8%	18,527,898

OFFICE OF THE SHERIFF
GENERAL FUND - GSD

BACKGROUND
The Jacksonville Sheriff's Office mission is to protect the lives and property of the citizens of this community, to preserve the peace, and to prevent crime and disorder while constantly guarding personal liberties as prescribed by law.

REVENUE
Charges for Services

- The $223,639 decrease is primarily due to decreases in home detention fee, finger prints background, police accident reports, concealed permit fee – federal department of law enforcement (FDLE), inmate subsistence fee, wrecker application fees and vehicle storage fees .

Revenue From City Agencies – Allocations

- The decrease of $170,340 is due to the continued decline in 9-1-1 revenue.

Fines and Forfeits

- The decrease of $39,590 is mainly due to decreases in criminal justice education fines and Sheriff's fines and estreatures.

Miscellaneous Revenue

- The decrease of $82,033 is primarily due to the decrease in miscellaneous sales and charges.

EXPENDITURES
Salaries

- The increase of $2,815,584 is primarily due to the increase of 40 police officers and 40 community services officers.

Salary & Benefits Lapse

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

Employee Provided Benefits

- The increase of $11,768,771 is primarily due to the increases in correction officers' pension contribution, police and fire contribution, workers compensation – heart hypertension, general employees' pension contribution and group hospitalization insurance.

Internal Services Charges

- The increase of $467,809 is primarily due to the increases in fleet repairs/maintenance allocation, radio allocation, fleet vehicle rental allocation, building cost allocation – pretrial detention center, and building maintenance citywide.

Internal Services – IT Operations

- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

Other Operating Expenses

- The increase of $2,285,218 is primarily due to the increases in clothing, uniforms, and safety equipment, wireless communications, other operating supplies, telephone and data lines, employee training, professional services, hardware/software maintenance and licenses, miscellaneous insurance, and repairs and maintenance.

Capital Outlay

- This amount represents the funding for FY 15 purchase of computer equipment/software and specialized equipment.

Banking Fund Debt Repayment

- The table below compares the FY 14 and FY 15 banking fund debt repayment by project:

	435,508	22,076	211,138	6,455	
	FY14 Budget		FY15 Proposed		-239,991
Project Title	Principal	Interest	Principal	Interest	Change
CAD replacement (Ord 2009-54-E)	41,028	6,456	41,028	4,296	-2,160
FY10 Replacement Servers (30)	10,875	56	0	0	-10,931
FY11 Replacement Laptop	249,311	8,990	81,585	638	-176,078
FY11 Servers and Network Equipment	65,646	2,590	26,998	273	-40,965
FY11 Telecom Equipment Refresh	61,320	3,923	61,320	1,246	-2,677
Laptops for Police Cruisers (FY10 FTEs)	827	27	207	2	-645
Livescan Equipment Upgrade	6,501	34	0	0	-6,535

AUTHORIZED POSITION CAP

There were 40 police officers and 40 community services officers added. One (1) position was deleted for FY 15.

9-1-1 EMERGENCY USER FEE (111.320)
SUBFUND -- 171

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	14,886	58,487	58,223	-0.5%	-264
Transfers from Fund Balance	73,597	0	0		0
	88,483	58,487	58,223	-0.5%	-264
OFFICE OF THE SHERIFF					
Charges for Services	4,430,381	4,042,804	3,957,648	-2.1%	-85,156
	4,430,381	4,042,804	3,957,648	-2.1%	-85,156
TOTAL REVENUE	**4,518,864**	**4,101,291**	**4,015,871**	**-2.1%**	**-85,420**
EXPENDITURES					
OFFICE OF THE SHERIFF					
Salaries	181,099	259,733	199,808	-23.1%	-59,925
Employer Provided Benefits	62,990	97,180	83,821	-13.7%	-13,359
Internal Services - IT Operations	887	756	34,481	4461.0%	33,725
Other Operating Expenses	3,939,291	3,743,621	3,697,760	-1.2%	-45,861
Capital Outlay	0	1	1	0.0%	0
	4,184,267	4,101,291	4,015,871	-2.1%	-85,420
TOTAL EXPENDITURES	**4,184,267**	**4,101,291**	**4,015,871**	**-2.1%**	**-85,420**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS	5	5	
PART-TIME HOURS			

9-1-1 EMERGENCY USER FEE (111.320)
SUBFUND 171

BACKGROUND

The special revenue fund for the operation of the 911 Emergency Telephone System was established pursuant to Section 365.171 of the Florida Statutes, “a county may impose a “911” fee to be paid by the local exchange subscribers within its boundaries served by the “911” service.” The fund provides for the maintenance and operations of the system for Duval County, including ADA accessibility. According to Section 365.172 (9) (b) of the Florida Statutes, “all costs directly attributable to the establishment or provision of E911 service and contracting for E911 services are eligible for expenditure of moneys derived from imposition of the fee authorized by this section.” Some of the eligible expenditures include telephone devices and other equipment for the hearing impaired used in the E911 system, hardware and software for computer-aided dispatch (CAD) systems and integrated CAD systems for that portion of the system used for E911 call taking.

REVENUE

Charges for Services

- The decrease of $85,156 is due to lower E911 emergency operation user fee revenue.

EXPENDITURES

Salaries

- The decrease of $59,925 is primarily due to allocating 50% of salaries and benefits of two (2) positions to general fund and a decrease of $22,620 in salaries part time.

Employer Provided Benefits

- The decrease of $13,359 is directly related to allocating 50% of salaries and benefits of two (2) positions to general fund as listed above.

Internal Service Charges – IT Operations

- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

Other Operating Expense

- The decrease of $45,861 is primarily due to lower costs of $231,627 in miscellaneous – intra-department and $78,416 in miscellaneous services and charges. These were somewhat offset by an increase of $200,900 in repairs and maintenance and $62,012 in hardware/software maintenance licenses.

AUTHORIZED POSITION CAP

There are no changes.

911 CAPITAL EQUIP REPLACEMENT(111.322)
SUBFUND -- 172

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	0	302,000		302,000
	0	0	302,000		302,000
TOTAL REVENUE	**0**	**0**	**302,000**		**302,000**
EXPENDITURES					
OFFICE OF THE SHERIFF					
Capital Outlay	0	0	302,000		302,000
	0	0	302,000		302,000
TOTAL EXPENDITURES	**0**	**0**	**302,000**		**302,000**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

9-1-1 CAPITAL EQUIPMENT REPLACEMENT (111.322)
SUBFUND 172

BACKGROUND
Municipal Code Section 111.322 created a trust fund account to be known as the 9-1-1 Capital Equipment Replacement Fund for the purpose of expansion or replacement of 9-1-1 Public Safety Answering Point (PSAP) equipment or service features of the 9-1-1 Emergency Telephone System.

REVENUE
Miscellaneous Revenue

- This is accumulated interest income.

EXPENDITURES
Capital Outlay

- This funding is for specialized equipment.

AUTHORIZED POSITION CAP
There are no positions within this sub-fund.

SHERIFF'S TRUSTS
SUBFUND -- 64A

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
OFFICE OF THE SHERIFF					
Intergovernmental Revenue	230,128	0	0		0
Charges for Services	1,274	0	0		0
Fines and Forfeits	70,852	40,000	70,000	75.0%	30,000
Miscellaneous Revenue	1,946,625	756,596	1,458,585	92.8%	701,989
Transfers from Fund Balance	-25,022	0	0		0
	2,223,857	796,596	1,528,585	91.9%	731,989
TOTAL REVENUE	**2,223,857**	**796,596**	**1,528,585**	**91.9%**	**731,989**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	552,000	0	0		0
	552,000	0	0		0
OFFICE OF THE SHERIFF					
Salaries	719,419	1,310	138,914	10504.1%	137,604
Employer Provided Benefits	261,752	47,372	85,460	80.4%	38,088
Other Operating Expenses	380,452	-607,786	458,211	-175.4%	1,065,997
Capital Outlay	45,200	1,355,700	846,000	-37.6%	-509,700
Grants, Aids & Contributions	267,874	0	0		0
	1,674,696	796,596	1,528,585	91.9%	731,989
TOTAL EXPENDITURES	**2,226,696**	**796,596**	**1,528,585**	**91.9%**	**731,989**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS	1	1	
PART-TIME HOURS			

SHERIFF'S TRUSTS
SUBFUND 64A

BACKGROUND
Municipal Code Section 111.300 created a trust fund account to be known as the Inmate Welfare Trust Fund. This fund receives the net profits from the commissary operation within the City's correctional facilities, which shall be used only for the overall welfare of the inmates. An inmate welfare committee recommends what expenditures are to be made. This is an all-years fund.

REVENUE
Fines and Forfeits
- The increase of $30,000 is due to higher projected court revenues.

Miscellaneous Revenue
- The increase of $701,989 is due to the appropriation of $400,000 in special law enforcement trust, $271,804 in commissary concession sales and $30,185 in miscellaneous sales and charges.

EXPENDITURES
Salaries
- The increase of $137,604 is primarily due to a review of functions performed, the allocated payroll amounts charged resulted in a change for most payroll related sub-objects.

Employee Provided Benefits
- The increase of $38,088 is primarily due to the same reason stated above.

Other Operating Expenses
- The increase of $1,065,997 is primarily due to increases in budgeted amounts for the purchase of pharmaceuticals, indigent kits, admission packs, shower shoes and soap for inmates housed by the Florida Department of Corrections.

Capital Outlay
- Funding totaling $846,000 is being budgeted in FY 15 for the construction of a misdemeanor releasing center.

Transfer to Other Funds
- There is no budgeted transfer to any other funds in FY 14.

AUTHORIZED POSITION CAP
There are no changes in the cap.

FEDERAL FORFEITURES TRUST
SUBFUND -- 64E

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
OFFICE OF THE SHERIFF					
Fines and Forfeits	0	0	1,349,906		1,349,906
	0	0	1,349,906		1,349,906
TOTAL REVENUE	**0**	**0**	**1,349,906**		**1,349,906**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	0	0	1,000,000		1,000,000
	0	0	1,000,000		1,000,000
OFFICE OF THE SHERIFF					
Capital Outlay	0	0	349,906		349,906
	0	0	349,906		349,906
TOTAL EXPENDITURES	**0**	**0**	**1,349,906**		**1,349,906**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

FEDERAL FORFEITURES TRUST
SUBFUND 64E

BACKGROUND
Municipal Code Section 111.315 created a trust fund account to be known as the Federal Forfeitures Trust Fund. In this fund all monies paid over to the City under the Federal Department of Justice, Attorney General's Guidelines on Seized and Forfeited Property (the "Guide") to be used only for law enforcement purposes specified in the "Guide". This is an all years fund.

REVENUE
Fines and Forfeits

- This is the amount of federal forfeitures revenue appropriated to cover the FY 15 capital expenditures.

EXPENDITURES
Transfers to Other Funds

- This is the transfer to the 2015 authorized capital project fund (SF 32D) to fund a portion of the costs of the firing range office / training building capital project.

Capital Outlay

- The funding is for specialized equipment and the construction of a new firing range facility.

AUTHORIZED POSITION CAP
There are no positions within this subfund.

PARKS, RECREATION & COMMUNITY SVCS

GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY 14 PERCENT	CHANGE FROM FY 14 DOLLAR
REVENUE					
Charges for Services	459,205	303,000	290,500	-4.1%	-12,500
Miscellaneous Revenue	820,692	496,054	542,495	9.4%	46,441
TOTAL REVENUE	1,279,897	799,054	832,995	4.2%	33,941
EXPENDITURES					
Salaries	11,126,164	10,831,903	11,570,633	6.8%	738,730
Employer Provided Benefits	4,071,134	4,439,648	5,027,851	13.2%	588,203
Internal Service Charges	1,563,282	6,775,407	6,613,497	-2.4%	-161,910
Internal Services - IT Operations	769,340	670,180	1,700,918	153.8%	1,030,738
Other Operating Expenses	14,161,196	14,689,171	13,650,919	-7.1%	-1,038,252
Capital Outlay	37,998	20	6	-70.0%	-14
Grants, Aids & Contributions	0	2,971,303	3,021,303	1.7%	50,000
TOTAL EXPENDITURES	31,729,114	40,377,632	41,585,127	3.0%	1,207,495

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS	207	257	50
PART-TIME HOURS	213,260	238,767	25,507

DIVISION SUMMARY	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY 14 PERCENT	CHANGE FROM FY 14 DOLLAR
DISABLED SERVICES	0	0	517,124		517,124
NATURAL AND MARINE RESOURCES	1,114,811	1,230,727	1,140,268	-7.4%	-90,459
OFFICE OF DIRECTOR	2,507,524	2,174,894	2,583,239	18.8%	408,345
REC & COMMUNITY PROGRAMMING	16,814,454	22,949,999	22,931,109	-0.1%	-18,890
SERIOR SERVICES	1,349,485	4,343,457	4,681,474	7.8%	338,017
SOCIAL SERVICES	9,942,840	9,678,555	9,731,913	0.6%	53,358
DEPARTMENT TOTAL	31,729,114	40,377,632	41,585,127	3.0%	1,207,495

PARKS AND RECREATION
GENERAL FUND - GSD

BACKGROUND

The Department of Parks, Recreation and Community Services was formed by city reorganization Ordinance 2013-209-E. This combined the former Parks and Recreation and Special Services Departments. The department is comprised of six divisions. The divisions are Office of the Director, Disabled Services Recreation and Community Programming, Senior Services, Social Services and Marine and Natural Resources. The Department also oversees the Park Maintenance activities of the city.

The Parks, Recreation and Community Services Department is dedicated to ensuring high quality programs and facilities that will fuel public-private partnerships, champion cultural diversity, inspire well-being, encourage environmental participation, education and create a sense of community for residents in Duval County. It is also responsible for human and social services to the City of Jacksonville, city parks, pools, preserves, marinas, waterfront facilities, and programs targeted specifically towards seniors, victims of crime and the disabled.

REVENUE

Charges for Services

- The net decrease of $12,500 is due to organized event charges ($17,000). This is slightly offset by increases in summer camps ($3,000) and tennis lessons ($1,500).

Miscellaneous Revenue

- The net increase of $46,441 mainly attributed to reimbursement – victim services ($130,000). This is mainly offset by increases in overtime reimbursement ($154,646) and miscellaneous sales and charges ($26,125).

EXPENDITURES

Salaries

- The net increase of $738,730 is primarily due to increases in permanent and probationary salaries ($629,713), salaries overtime ($90,502) and salaries part time ($23,000).

Employer Provided Benefits

- The net increase of $588,203 is primarily due to increases in pension costs ($427,752, group health costs ($144,332) and Medicare taxes ($18,284).

Internal Service Charges

- The net decrease of $161,910 is primarily due to building maintenance costs citywide ($406,708). This is mainly offset by increases in fleet related expenses ($218,686), Ed Ball Building maintenance costs ($54,957) and utilities ($32,456).

Internal Services – IT Operations

- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

Other Operating Expenses

- The net decrease of $1,038,252 is primarily due to decreases in contractual services ($1,502,501), miscellaneous services and charges ($780,027) and professional services ($60,020). These are slightly offset by welfare – utilities/other ($573,280) and contractual services – cleaning/janitorial ($434,000) and miscellaneous insurance ($351,050).

Grants, Aids and Contributions

- The increase of $50,000 represents a match for the Groundwork Jacksonville initiative.

AUTHORIZED POSITION CAP

The authorized position cap increase by fifty (50) positions primarily through city reorganization Ordinance 2013-209-E.

HUGUENOT PARK (111.125)
SUBFUND -- 1D1

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	581	0	0		0
Transfers From Other Funds	343,103	338,944	222,746	-34.3%	-116,198
	343,684	338,944	222,746	-34.3%	-116,198
PARKS, RECREATION & COMMUNITY SVCS					
Charges for Services	350,751	369,000	482,682	30.8%	113,682
Miscellaneous Revenue	34,648	34,992	41,998	20.0%	7,006
	385,399	403,992	524,680	29.9%	120,688
TOTAL REVENUE	**729,082**	**742,936**	**747,426**	**0.6%**	**4,490**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	-27,577	-15,329	-44.4%	12,248
	0	-27,577	-15,329	-44.4%	12,248
PARKS, RECREATION & COMMUNITY SVCS					
Salaries	294,535	281,229	282,415	0.4%	1,186
Employer Provided Benefits	125,667	144,197	151,128	4.8%	6,931
Internal Service Charges	148,111	145,915	170,542	16.9%	24,627
Internal Services - IT Operations	16,916	14,690	24,824	69.0%	10,134
Other Operating Expenses	47,169	64,911	73,665	13.5%	8,754
Capital Outlay	0	2	3	50.0%	1
Indirect Cost	159,455	119,569	60,178	-49.7%	-59,391
	791,853	770,513	762,755	-1.0%	-7,758
TOTAL EXPENDITURES	**791,853**	**742,936**	**747,426**	**0.6%**	**4,490**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS	9	9	
PART-TIME HOURS	1,529	1,529	

HUGUENOT PARK (111.125)
SUBFUND 1D1

BACKGROUND
The Huguenot Park Trust Fund is funded by entrance fees, miscellaneous sales and camper rentals as well as a subsidy from the General Fund.

REVENUE
Non-Departmental/Fund Level Activities
Transfers from Other Funds
- This represents the subsidy from the General Fund – GSD (SF 011) required to balance the fund.

Parks, Recreation & Community Services
Charges for Services
- This amount represents the FY 15 estimated revenue for entrance fees, annual passes and camper rentals. The increase is due to revised fees that took effect in FY 14.

Miscellaneous Revenue
- This amount represents various smaller items including concession commissions. The increase is due to revised fees that took effect in FY 14.

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

Employer Provided Benefits
- The net increase is being driven by increased pension costs.

Internal Service Charges
- The net increase is being driven by increased fleet service and parts/oil/gas costs ($22,650). These are somewhat offset by a reduction in the ADT/guard service allocation ($15,868).

Internal Services – IT Operations
- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

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

AUTHORIZED POSITION CAP
There is no change in authorized positions.

KATHRYN A. HANNA PARK (111.125)
SUBFUND -- 1D2

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	-1,054	0	0		0
Transfers From Other Funds	421,060	704,840	416,992	-40.8%	-287,848
	420,006	704,840	416,992	-40.8%	-287,848
PARKS, RECREATION & COMMUNITY SVCS					
Charges for Services	952,907	900,000	1,096,986	21.9%	196,986
Miscellaneous Revenue	90,093	100,400	127,950	27.4%	27,550
	1,043,001	1,000,400	1,224,936	22.4%	224,536
TOTAL REVENUE	**1,463,006**	**1,705,240**	**1,641,928**	**-3.7%**	**-63,312**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	-18,892	-25,537	35.2%	-6,645
	0	-18,892	-25,537	35.2%	-6,645
PARKS, RECREATION & COMMUNITY SVCS					
Salaries	431,018	488,459	479,084	-1.9%	-9,375
Employer Provided Benefits	193,826	237,765	240,492	1.1%	2,727
Internal Service Charges	132,067	498,639	634,095	27.2%	135,456
Internal Services - IT Operations	25,574	23,046	32,269	40.0%	9,223
Other Operating Expenses	194,537	252,286	198,657	-21.3%	-53,629
Capital Outlay	0	2	3	50.0%	1
Indirect Cost	359,254	223,935	82,865	-63.0%	-141,070
	1,336,277	1,724,132	1,667,465	-3.3%	-56,667
TOTAL EXPENDITURES	**1,336,277**	**1,705,240**	**1,641,928**	**-3.7%**	**-63,312**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS	15	15	
PART-TIME HOURS	3,918	3,918	

KATHRYN A. HANNA PARK (111.125)
SUBFUND 1D2

BACKGROUND
The Kathryn A. Hanna Park Maintenance and Improvement Fund was established by Ordinance 1989-67-38 to receive all revenues and interest earned by the City from admission fees, rentals of equipment, and other funds from activities and events occurring at Hanna Park. The generated revenues are used to offset the expenditures for personnel, operating, and capital outlay.

REVENUE
Non-Departmental/Fund Level Activities
Transfers from Other Funds
- This represents the subsidy from the General Fund – GSD (SF 011) required to balance the fund.

Parks, Recreation & Community Services
Charges for Services
- This amount represents the FY 15 estimated revenue for entrance fees, annual passes and camper rentals. The increase is due to revised fees that took effect in FY 14.

Miscellaneous Revenue
- This amount represents various smaller items including rental of facilities, concession commissions and surcharges. The increase is due to revised fees that took effect in FY 14.

EXPENDITURES
Non-Departmental/Fund Level Activities
Salary and Benefit Lapse
- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 15.

Parks, Recreation & Community Services
Internal Service Charges
- The net increase is mainly due to increases in the utilities and building maintenance allocations.

Internal Services – IT Operations
- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

Other Operating Expenses
- The net decrease is being driven by an $86,337 reduction in miscellaneous services & charges which is somewhat offset by an increase in repairs & maintenance of $44,537.

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

AUTHORIZED POSITION CAP
There is no change in authorized positions.

METROPOLITAN PARK MAINTENANCE(111.120)
SUBFUND -- 1D4

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
PARKS, RECR., ENT. & CONSERVATION					
Charges for Services	0	0	250,000		250,000
Miscellaneous Revenue	0	125,000	0	-100.0%	-125,000
	0	125,000	250,000	100.0%	125,000
TOTAL REVENUE	**0**	**125,000**	**250,000**	**100.0%**	**125,000**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	0	125,000	250,000	100.0%	125,000
	0	125,000	250,000	100.0%	125,000
TOTAL EXPENDITURES	**0**	**125,000**	**250,000**	**100.0%**	**125,000**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

METROPOLITAN PARK MAINTENANCE (111.120)
SUBFUND 1D4

BACKGROUND
The Metropolitan Park Maintenance Trust receives all revenue in connection with admissions fees for special events, rentals, dock slip rentals, equipment and service charges or other funds from activities and events conducted or authorized by the City in Metropolitan Park. Expenses from the fund are utilized for the maintenance, improvements and support of operations at the park.

REVENUE
Charges for Services

- This represents the FY 15 estimated docking revenue.

EXPENDITURES
Transfers To Other Funds

- This represents a transfer to the 2015 Authorized Capital Projects fund (SF 32D) to fund capital improvements to metropolitan park.

AUTHORIZED POSITION CAP
There are no authorized positions in this subfund.

FLORIDA BOATER IMPROVEMENT PRG(110.413)
SUBFUND -- 1D8

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	5,229	25,000	25,000	0.0%	0
Transfers From Component Units	0	0	-79,740		-79,740
	5,229	25,000	-54,740	-319.0%	-79,740
PARKS, RECREATION & COMMUNITY SVCS					
Charges for Services	139,691	135,000	123,066	-8.8%	-11,934
	139,691	135,000	123,066	-8.8%	-11,934
TOTAL REVENUE	**144,919**	**160,000**	**68,326**	**-57.3%**	**-91,674**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Cash Carryover	0	0	-185,346		-185,346
	0	0	-185,346		-185,346
PARKS, RECR., ENT. & CONSERVATION					
Capital Outlay	0	0	-20,229		-20,229
	0	0	-20,229		-20,229
PARKS, RECREATION & COMMUNITY SVCS					
Other Operating Expenses	127,865	160,000	544,480	240.3%	384,480
Capital Outlay	0	0	-225,683		-225,683
Cash Carryover	0	0	-44,896		-44,896
	127,865	160,000	273,901	71.2%	113,901
TOTAL EXPENDITURES	**127,865**	**160,000**	**68,326**	**-57.3%**	**-91,674**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

FLORIDA BOATER IMPROVEMENT PROGRAM (110.413)
SUBFUND 1D8

BACKGROUND
The Florida Boater Improvement Trust Fund was established by Ordinance 1997-804 to provide boat-related activities (such as recreational channel marking); removal of floating structures deemed a hazard to public safety and health, as well as manatee and marine mammal protection.

REVENUE
Non-Departmental / Fund Level Activities
Miscellaneous Revenue
- This amount is made up of anticipated interest earnings for FY 15.

Transfers From Component Units
- This amount represents an all years' adjustments to decrease the budgetary appropriation to match actuals.

Parks, Recreation & Community Services
Charges for Services
- This amount represents the anticipated FY 15 revenue ($135,000) along with a de-appropriation of prior year revenue balance (-11,934) to reflect actuals.

EXPENDITURES
Non-Departmental / Fund Level Activities
Cash Carryover
- The budgetary amount in this category removes a prior year budgetary appropriation that should not be in an all years' fund.

Parks, Recreation, Ent & Constervation
Capital Outlay
- The budgetary amount in this category is an all years' adjustment to decrease the budget to actuals in activities/indexcodes that are no longer used.

Parks, Recreation & Community Services
Other Operating Expenses
- This amount represents the FY 15 Department requested operating budget along with several all years' adjustments to increase or decrease budgetary appropriations to match actuals.

Capital Outlay
- This amount represents an all years' adjustments to decrease the budgetary appropriation to match actuals.

Cash Carryover
- The budgetary amount in this category removes a prior year budgetary appropriation that should not be in an all years' fund.

AUTHORIZED POSITION CAP
There are no positions in this subfund.

CECIL FIELD COMMERCE CENTER
SUBFUND -- 1DA

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	991	0	7,532		7,532
Transfers From Other Funds	1,360,253	1,084,459	1,287,461	18.7%	203,002
Transfers from Fund Balance	0	206,910	125,000	-39.6%	-81,910
	1,361,244	1,291,369	1,419,993	10.0%	128,624
PARKS, RECREATION & COMMUNITY SVCS					
Charges for Services	161,603	159,200	163,000	2.4%	3,800
Miscellaneous Revenue	34,279	54,000	46,000	-14.8%	-8,000
	195,881	213,200	209,000	-2.0%	-4,200
TOTAL REVENUE	**1,557,125**	**1,504,569**	**1,628,993**	**8.3%**	**124,424**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	-23,652	-16,193	-31.5%	7,459
Transfers to Other Funds	60,995	0	0		0
	60,995	-23,652	-16,193	-31.5%	7,459
PARKS, RECREATION & COMMUNITY SVCS					
Salaries	431,128	466,935	464,690	-0.5%	-2,245
Employer Provided Benefits	101,196	122,789	141,056	14.9%	18,267
Internal Service Charges	5,351	97,689	2,436	-97.5%	-95,253
Internal Services - IT Operations	22,537	20,744	43,702	110.7%	22,958
Other Operating Expenses	815,267	820,062	835,333	1.9%	15,271
Capital Outlay	0	2	1	-50.0%	-1
Indirect Cost	0	0	157,968		157,968
	1,375,480	1,528,221	1,645,186	7.7%	116,965
TOTAL EXPENDITURES	**1,436,475**	**1,504,569**	**1,628,993**	**8.3%**	**124,424**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS	7	7	
PART-TIME HOURS	22,844	22,844	

CECIL FIELD COMMERCE CENTER
SUBFUND 1DA

BACKGROUND
The Cecil Field Commerce Center includes the community center, aquatics complex, and the athletic complex.

REVENUE
Non-Departmental/Fund Level Activities
Miscellaneous Revenue
- This amount represents anticipated interest earnings for FY 15.

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

Transfers From Fund Balance
- There is a proposed transfer from fund balance in FY 15.

Parks, Recreation & Community Services
Charges for Services
- This amount represents the FY 15 estimated entrance fee, organized event and summer camp revenues.

Miscellaneous Revenue
- This amount represents various smaller items including overtime reimbursement charges from special events.

EXPENDITURES
Non-Departmental/Fund Level Activities
Salary and Benefit Lapse
- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 15.

Parks, Recreation & Community Services
Employer Provided Benefits
- The net increase is due primarily to increases in pension and health care costs.

Internal Service Charges
- The net decrease is due to the removal of all public building allocations. The maintenance of the facility is contracted out and should not have been budgeted in FY 14.

Internal Services – IT Operations
- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

Other Operating Expenses
- The net increase is being driven by a change in the operation and maintenance of the facility from SMG to either the parks department or another outside vendor. Funding has been moved from the various SMG line items into a generic contractual services line item with a net increase of $151,379. This increase is somewhat offset by a $133,851 reduction in miscellaneous insurance.

Indirect Cost

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

AUTHORIZED POSITION CAP

There are no changes to the authorized employee cap.

STORMWATER SERVICES
SUBFUND -- 461

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	45,030	0	0		0
Transfers From Other Funds	1,557,442	1,557,442	1,561,058	0.2%	3,616
	1,602,472	1,557,442	1,561,058	0.2%	3,616
PUBLIC WORKS					
Charges for Services	30,258,819	28,899,110	29,207,958	1.1%	308,848
Miscellaneous Revenue	420	0	0		0
	30,259,239	28,899,110	29,207,958	1.1%	308,848
TOTAL REVENUE	**31,861,710**	**30,456,552**	**30,769,016**	**1.0%**	**312,464**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Debt Service	2,970,995	3,686,656	3,694,873	0.2%	8,217
Transfers to Other Funds	5,837,679	7,443,023	5,837,152	-21.6%	-1,605,871
Banking Fund Debt Repayments	2,288,138	2,442,929	2,724,416	11.5%	281,487
	11,096,812	13,572,608	12,256,441	-9.7%	-1,316,167
PARKS, RECREATION & COMMUNITY SVCS					
Salaries	17,920	37,272	46,236	24.1%	8,964
Employer Provided Benefits	260	540	670	24.1%	130
Other Operating Expenses	5,502	11,246	11,313	0.6%	67
	23,681	49,058	58,219	18.7%	9,161
PUBLIC WORKS					
Salaries	5,688,000	4,482,581	4,695,325	4.7%	212,744
Employer Provided Benefits	3,031,156	2,492,286	2,616,977	5.0%	124,691
Internal Service Charges	1,958,347	2,140,899	2,476,684	15.7%	335,785
Internal Services - IT Operations	119,269	119,637	174,055	45.5%	54,418
Other Operating Expenses	3,832,156	6,295,044	6,995,410	11.1%	700,366
Capital Outlay	41,724	1	1	0.0%	0
Indirect Cost	1,431,674	1,180,812	1,088,791	-7.8%	-92,021
	16,102,327	16,711,260	18,047,243	8.0%	1,335,983
REGULATORY COMPLIANCE					
Salaries	210,563	48,431	235,116	385.5%	186,685
Employer Provided Benefits	94,285	43,710	134,371	207.4%	90,661
Internal Service Charges	14	997	241	-75.8%	-756
Internal Services - IT Operations	3,707	3,493	20,716	493.1%	17,223
Other Operating Expenses	31,501	16,788	16,668	-0.7%	-120
Capital Outlay	0	10,207	1	-100.0%	-10,206
	340,070	123,626	407,113	229.3%	283,487
TOTAL EXPENDITURES	**27,562,890**	**30,456,552**	**30,769,016**	**1.0%**	**312,464**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS	22	48	26
PART-TIME HOURS	2,600	2,600	

STORMWATER SERVICES
SUBFUND 461

BACKGROUND

The Stormwater Services fund provides a dedicated funding source, through the Stormwater fee, and operating budget for various Departments including Neighborhoods, Parks & Recreations and Public Works. The Neighborhoods Department - Environmental Quality Division is responsible for inspections of illicit connections to drainage systems, inspections of high priority industries, and surface water quality monitoring. The Parks & Recreation Department administers the Florida Yards Program to address issues with pollution and disappearing habitats and serves to maintain compliance with a stormwater regulatory permit. The Public Works Department is responsible for completing various flood and drainage mitigation projects, clean canals and ditches, address stormwater treatment issues, maintain collection and pumping systems, as well as stormwater treatment facilities (ponds).

REVENUE

Non-Departmental / Fund Level Activities

Transfers from Other Funds

- Stormwater User Fees are waived for 501(c) 3 organizations, and individuals and families who are economically disadvantaged. The general fund subsidizes stormwater revenue to compensate for these waivers.

Public Works

Charges for Services

- The net increase of $308,848 is primarily due to increases of $255,235 in Stormwater fee and $77,286 in Stormwater late fees collections. These were slightly offset by a decrease of ($23,482) in user fees reductions.

EXPENDITURES

Non-Departmental / Fund Level Activities

Debt Service

- The net increase of $8,217 is attributable to reductions of ($23,578) in debt service transfers out – fiscal agent fee costs and ($53,715) in debt service transfers out – interest. These were somewhat offset by an increase of $85,510 in debt service transfers out – principal costs.

Transfers to Other Funds

- The decrease of ($1,605,871) is due to a decreased transfer to the Stormwater Capital Projects subfund (SF 462). This amount represents the excess revenue over expenditures in this fund that is transferred to the Stormwater Services - Capital Project fund (SF 462) be used as pay-go funds for various capital projects.

Banking Fund Debt Repayment

- The net increase of $281,487 is due to increases of $73,668 in banking fund interest allocation costs and $207,819 in banking fund principal allocation costs.

Parks, Recreation & Community Services

Salaries

- The increase of $8,964 is attributable to an increase in permanent and probationary salary costs.

Employer Provided Benefits

- The increase of $130 is due to an increase in Medicare tax costs.

Public Works

Salaries

- The net increase of $212,744 is mainly due to the transfer in of (26) employees into the R-O-W Grounds Maintenance (SF 461) Stormwater. The transfers resulted in an increase of $239,138 in permanent and probationary salary as well as reductions of ($1,250) in special pay, ($24,459) in leave rollback/sellback costs.

Employer Provided Benefits

- The net increase of $124,691 is primarily due to increases of $178,718 in GEPP pension contribution, $28,258 in group hospitalization insurance, and $12,163 GEPP defined contribution pension. These we offset by a reduction of ($96,719) in workers' compensation insurance.

Internal Service Charges

- The net increase of $335,785 is mainly due to increases of $310,262 in fleet vehicle allocation, $15,375 in utilities allocation, $15,939 in building maintenance costs. These were offset by a decrease of ($95,169) in guard service and ADT allocation charges.

Internal Service – IT Operations

- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

Other Operating Expenses

- The net increase of $700,366 is primarily due to increases of $606,238 in contractual services, $65,000 in equipment rental, and $31,000 in repair and maintenance supplies costs.

Indirect Costs

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

Regulatory Compliance

Salaries

- The increase of $186,685 is due to the transfer of (5) employees into this activity which resulted in increases of $178,231 in permanent and probationary salaries, $3,999 in overtime salaries and $4,455 in special pay pensionable costs.

Employer Provided Benefits

- The increase of $90,661 is mainly due to increases of $46,756 in pension contribution and $42,112 in group hospitalization insurance.

Internal Service Charges

- The decrease of $756 is primarily due to decreases of $795 in tech refresh charges.

Internal Service – IT Operations

- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

Other Operating Expenses

- The decrease of $120 is mainly due to a reduction of $164 in office supplies which was offset by an increase of $50 in general liability insurance.

Capital Outlay

- The decrease of $10,206 is attributable to a decrease in specialized equipment costs.

AUTHORIZED POSITION CAP

The cap was increased by a net of (26) positions; (27) authorized positions were moved out of the Public Works activity in the General Fund – GSD (SF 011) to the Public Works activity in this subfund (SF 461); (1) position was moved to the new Moving and Landscaping Division with the subfund (SF 461).

CECIL FIELD TRUST (111.625)
SUBFUND -- 759

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	26,117	136,875	124,619	-9.0%	-12,256
	26,117	136,875	124,619	-9.0%	-12,256
OFFICE OF ECONOMIC DEVELOPMENT					
Charges for Services	0	1	1	0.0%	0
Miscellaneous Revenue	1,620,541	1,783,475	1,979,221	11.0%	195,746
	1,620,541	1,783,476	1,979,222	11.0%	195,746
PARKS, RECREATION & COMMUNITY SVCS					
Miscellaneous Revenue	70,695	71,530	65,000	-9.1%	-6,530
	70,695	71,530	65,000	-9.1%	-6,530
TOTAL REVENUE	**1,717,354**	**1,991,881**	**2,168,841**	**8.9%**	**176,960**
EXPENDITURES					
OFFICE OF ECONOMIC DEVELOPMENT					
Salaries	0	0	75,300		75,300
Employer Provided Benefits	0	0	35,319		35,319
Other Operating Expenses	1,274,176	1,967,920	2,024,422	2.9%	56,502
Indirect Cost	0	3,482	11,072	218.0%	7,590
	1,274,176	1,971,402	2,146,113	8.9%	174,711
PARKS, RECREATION & COMMUNITY SVCS					
Other Operating Expenses	9,015	20,479	22,728	11.0%	2,249
	9,015	20,479	22,728	11.0%	2,249
TOTAL EXPENDITURES	**1,283,191**	**1,991,881**	**2,168,841**	**8.9%**	**176,960**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS		1	1
PART-TIME HOURS			

CECIL FIELD TRUST (111.625)
SUBFUND 759

BACKGROUND
Established per ordinance 98-1052, all revenues received or earned by the City from the development and operation of the Cecil Commerce Center (excluding revenues related to an interlocal agreement with the Jacksonville Aviation Authority) are deposited into this trust fund.

REVENUE
Non-Departmental / Fund Level Activities
Miscellaneous Revenue
- This represents anticipated investment pool earnings for the subfund.

Office of Economic Development
Miscellaneous Revenue
- The increase of $195,746 is due to an appropriation $102,100 in the gain/loss – sale of real property and $93,646 in rental of city facilities.

Park, Recreation and Community Services
Miscellaneous Revenue
- This amount represents the anticipated revenue from timber sales.

EXPENDITURES
Office of Economic Development
Salaries
- The increase of $75,300 is due to the transfer of a position from the Office of Economic Development.

Employer Provided Benefits
- The increase of 35,319 is due to the transfer of a position from the Office of Economic Development.

Other Operating Expenses
- The net increase of $56,502 is due to $145,929 in miscellaneous insurance and $8,000 in advertising and promotion, both of which have never been allocated to the subfund. This is mainly offset by a reduction of $100,000 in miscellaneous services and charges.

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

Park, Recreation and Community Services
Other Operating Expenses
- The increase of $2,249 is attributed to an increase in professional services performed by the Florida Forest Service.

AUTHORIZED POSITION CAP
There is an increase of one (1) authorized position. This position was transferred from the Office of Economic Development.

PLANNING AND DEVELOPMENT
GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY 14 PERCENT	CHANGE FROM FY 14 DOLLAR
REVENUE					
Charges for Services	1,212,558	1,137,263	1,684,752	48.1%	547,489
Fines and Forfeits	3,000	250	250	0.0%	0
Miscellaneous Revenue	201,028	154,535	227,819	47.4%	73,284
TOTAL REVENUE	1,416,587	1,292,048	1,912,821	48.0%	620,773
EXPENDITURES					
Salaries	3,116,910	3,009,414	3,235,797	7.5%	226,383
Employer Provided Benefits	1,214,083	1,347,885	1,549,525	15.0%	201,640
Internal Service Charges	628,840	786,627	1,003,707	27.6%	217,080
Internal Services - IT Operations	206,465	188,458	161,808	-14.1%	-26,650
Other Operating Expenses	417,850	582,206	370,312	-36.4%	-211,894
Capital Outlay	5,731	7	5	-28.6%	-2
Supervision Allocation	0	-85,349	-99,898	17.0%	-14,549
TOTAL EXPENDITURES	5,589,879	5,829,248	6,221,256	6.7%	392,008

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS	55	62	7
PART-TIME HOURS	5,257	5,257	

DIVISION SUMMARY	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY 14 PERCENT	CHANGE FROM FY 14 DOLLAR
COMMUNITY PLANNING	1,662,616	1,621,909	1,496,837	-7.7%	-125,072
CURRENT PLANNING	1,023,031	1,024,903	992,721	-3.1%	-32,182
DEVELOPMENT SERVICES	1,922,134	2,058,750	2,125,801	3.3%	67,051
HOUSING & COMMUNITY DEVELOPMENT	243,143	132,290	279,718	111.4%	147,428
OFFICE OF THE DIRECTOR	738,955	991,396	878,114	-11.4%	-113,282
TRANSPORTATION PLANNING	0	0	448,065		448,065
DEPARTMENT TOTAL	5,589,879	5,829,248	6,221,256	6.7%	392,008

PLANNING AND DEVELOPMENT
GENERAL FUND - GSD

BACKGROUND
The Planning and Development Department manages existing and future development within the City of Jacksonville. Matters pertaining to zoning, the comprehensive plan, concurrency, land use, various trades inspections and building codes fall within the purview of this department.

The general fund portion of the Planning and Development Department consists of the Office of the Director, Community Planning Division, Current Planning Division, and Development Services Division.

REVENUE
Charges for Services

- The net increase of $547,489 is primarily due to increases of $206,588 in zoning and rezoning fees, $174,200 in construction inspection fees, $99,038 in comprehensive/amendment fees, and $85,170 in subdiv regulation - plat fees.

Miscellaneous Revenue

- The net increase of $73,284 is primarily due to the Revenue from Right of Way permits are expected to increase by $72,284 as a result of a more accurate calculation of current activity.

EXPENDITURES
Salaries

- The net increase of $226,383 is due to the addition of seven (7) new positions as part of the Reorganization and Budget Process. Through the Reorganization Process three (3) positions in Housing and Community Development and three (3) positions to the new Transportation Planning Division. One (1) additional position was added, through the Budget Process, to Housing and Community Development to manage the Northwest Economic Development Trust Fund.

Employer Provided Benefits

- The net increase of $201,640 is concurrent with the addition of seven (7) new positions as part of the Reorganization and Budget Process.

Internal Service Charges

- The net increase of $217,080 is primarily due to increases of $117,031 in OGC legal costs, $103,511 in building cost allocation – Ed Ball building, and $8,689 in fleet vehicle rental costs.

Internal Service – IT Operations

- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

Other Operating Expenses

- The net decrease of ($211,894) is primarily due to decreases of ($200,000) in professional services as the Mayport CRA will be put under contract in FY14, and ($10,301) in miscellaneous insurance costs.

Supervision Allocation

- The increase of $14,549 is to account for three (3) individuals who perform a percentage of their work in subfunds SF 112 and SF 159.

AUTHORIZED POSITION CAP

The increase of seven (7) new positions are due to the Reorganization Process which added three (3) positions in Housing and Community Development and three (3) positions to the new Transportation Planning Division. One (1) additional position was added, through the Budget Process, to Housing and Community Development to manage the Northwest Economic Development Trust Fund.

CONCURRENCY MANAGEMENT SYSTEM
SUBFUND -- 112

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	5,924	38,519	35,888	-6.8%	-2,631
Transfers From Other Funds	7,350	0	0		0
Transfers from Fund Balance	213,148	0	0		0
	226,422	38,519	35,888	-6.8%	-2,631
PLANNING AND DEVELOPMENT					
Charges for Services	809,153	736,225	824,093	11.9%	87,868
	809,153	736,225	824,093	11.9%	87,868
TOTAL REVENUE	**1,035,575**	**774,744**	**859,981**	**11.0%**	**85,237**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	59,553	0	0		0
Cash Carryover	0	170,744	67,178	-60.7%	-103,566
	59,553	170,744	67,178	-60.7%	-103,566
PLANNING AND DEVELOPMENT					
Salaries	212,336	312,922	308,206	-1.5%	-4,716
Employer Provided Benefits	80,845	145,636	152,473	4.7%	6,837
Internal Service Charges	21,097	15,419	18,529	20.2%	3,110
Internal Services - IT Operations	47,327	47,084	143,632	205.1%	96,548
Other Operating Expenses	3,365	15,246	90,521	493.7%	75,275
Capital Outlay	0	1	1	0.0%	0
Supervision Allocation	0	20,667	32,416	56.8%	11,749
Indirect Cost	0	47,025	47,025	0.0%	0
	364,970	604,000	792,803	31.3%	188,803
TOTAL EXPENDITURES	**424,523**	**774,744**	**859,981**	**11.0%**	**85,237**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS	6	6	0
PART-TIME HOURS			

CONCURRENCY MANAGEMENT SYSTEM
SUBFUND 112

BACKGROUND

The City of Jacksonville implemented the Concurrency and Mobility Management System Office to ensure the availability of public facilities, except traffic circulation and mass transit, and the adequacy of those facilities at adopted levels of service concurrent with the impacts of development and to provide traffic circulation and mass transit public facilities at the adopted performance standards consistent with the 2030 Mobility Plan. It provides the local structure for administering the state law, Chapter 163, Part II, Florida Statutes.

This purpose is implemented by means of a Concurrency and Mobility Management System (CMMS) which measures the potential impact of a proposed development on the adopted minimum levels of service for all public facilities, except traffic circulation and mass transit, and manages the collection of mobility fees pertaining to traffic circulation and mass transit public facilities consistent with the 2030 Mobility Plan, as established in the 2030 Comprehensive Plan, when an application for a final development order or final development permit is submitted. The CMMS ensures that the adopted levels of service and performance standards are not degraded by the issuance of a final development order, or a final development permit.

REVENUE

Non-Departmental / Fund Level Activities

Miscellaneous Revenue

- A decrease of $2,631 is due to a lower assumption in rate of return in investment pool earnings.

Planning and Development

Charges for Services

- The net increase of $87,868 is attributable to favorable increases of $39,596 in concurrency management fees and $48,272 in mobility plan management fees. These are slightly offset by an increase of $28,469 in user fees credits.

EXPENDITURES

Non-Departmental / Fund Level Activities

Cash Carryover

- The decrease of $103,566 is due to decreased funds available for this expenditure.

Planning and Development

Salaries

- The net decrease of $4,716 is primarily due to the transferring of two (2) full time employees to the new Transportation Planning Division as part of the reorganization.

Employer Provided Benefits

- The net increase of $6,837 is primarily due to an increase of $9,973 in GEPP pension contribution. This is somewhat offset by a ($3,317) decrease in group hospitalization insurance.

Internal Service Charges

- The net increase of $3,110 is primarily due to increases of $3,855 in building cost allocation and $827 in mailroom charges. These are slightly offset by a reduction of ($1,789) in copier consolidation charges.

Internal Service – IT Operations

- The increase of $96,548 is primarily due to an increase of $100,403 in computer maintenance security charges. The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

Other Operating Expenses

- The increase of $75,275 is attributable to an increase needed in contractual services contract in order to assist in completing the mandated update for the Mobility Plan due in FY 16.

Supervision Allocation

- The increase of $11,749 is due to the addition of the supervision allocation to account for three (3) individuals who perform a percentage of their work in this subfund.

Indirect Cost

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

AUTHORIZED POSITION CAP

The cap remained flat, but two (2) full time positions where transferred from Development Services to the new Transportation Planning Division within the subfund.

BUILDING INSPECTION
SUBFUND -- 159

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
FIRE AND RESCUE					
Charges for Services	539,728	547,053	598,000	9.3%	50,947
Fines and Forfeits	1,140	0	0		0
	540,868	547,053	598,000	9.3%	50,947
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	5,803	26,000	89,491	244.2%	63,491
	5,803	26,000	89,491	244.2%	63,491
PLANNING AND DEVELOPMENT					
Charges for Services	10,727,855	10,261,215	11,775,190	14.8%	1,513,975
Fines and Forfeits	105,261	73,500	119,420	62.5%	45,920
Miscellaneous Revenue	34,507	36,900	33,670	-8.8%	-3,230
	10,867,624	10,371,615	11,928,280	15.0%	1,556,665
TOTAL REVENUE	**11,414,294**	**10,944,668**	**12,615,771**	**15.3%**	**1,671,103**
EXPENDITURES					
FIRE AND RESCUE					
Salaries	278,152	300,286	311,173	3.6%	10,887
Employer Provided Benefits	143,593	173,396	120,670	-30.4%	-52,726
Internal Service Charges	32,486	46,003	46,476	1.0%	473
Internal Services - IT Operations	8,452	8,380	14,119	68.5%	5,739
Other Operating Expenses	4,267	10,368	8,431	-18.7%	-1,937
Capital Outlay	0	1	1	0.0%	0
Indirect Cost	0	159,698	559,624	250.4%	399,926
	466,950	698,132	1,060,494	51.9%	362,362
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	0	-130,220		-130,220
Cash Carryover	0	0	2,444,310		2,444,310
	0	0	2,314,090		2,314,090
PLANNING AND DEVELOPMENT					
Salaries	3,704,240	3,948,758	4,189,384	6.1%	240,626
Employer Provided Benefits	1,505,069	1,838,615	2,152,744	17.1%	314,129
Internal Service Charges	447,909	587,254	652,313	11.1%	65,059
Internal Services - IT Operations	471,070	661,538	901,968	36.3%	240,430
Other Operating Expenses	322,773	393,830	442,234	12.3%	48,404
Capital Outlay	0	51,010	74,225	45.5%	23,215
Supervision Allocation	0	64,682	-1	-100.0%	-64,683
Indirect Cost	612,330	548,515	559,624	2.0%	11,109
Banking Fund Debt Repayments	1,491,854	2,152,334	268,696	-87.5%	-1,883,638
	8,555,245	10,246,536	9,241,187	-9.8%	-1,005,349
TOTAL EXPENDITURES	**9,022,194**	**10,944,668**	**12,615,771**	**15.3%**	**1,671,103**

BUILDING INSPECTION
SUBFUND 159

BACKGROUND

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

REVENUE

Fire and Rescue

Charges for Services

- This category includes the FY 15 anticipated fire plans review and re-inspection fees. The turnaround in the construction industry has had a favorable effect on inspection revenues.

Non-Departmental / Fund Level Activities

Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 15.

Planning and Development

Charges for Services

- This category includes the FY 15 anticipated building permit reviews, plumbing, electrical, and mechanical inspection & re-inspection fees. The net increase is primarily due to increases of $690,612 in building inspection fees, $396,170 in building permit review fees, $218,949 in mechanical inspection fees, and $180,784 in electrical inspection fees. The turnaround in the construction industry has had a favorable effect on inspection revenues.

Fines and Forfeits

- The increase of $45,920 is primarily due to increases of $36,970 in reactivation/reinstatement fees and $7,500 in code violation fines collection.

Miscellaneous Revenue

- The decrease of $3,230 is due to decreases of ($2,243) in miscellaneous sales and charges, and ($987) in sale of books, maps & regulations fees.

EXPENDITURES

Fire and Rescue

Salaries

- The net increase is being driven primarily by increases in overtime ($4,271), leave sellback ($1,938) and holiday buyback ($1,436).

Employer Provided Benefits

- The net decrease is due to the removal of funding for the police and fire pension fund. Employees in that pension plan are no longer in this subfund.

Internal Service – IT Operations

- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

Other Operating Expenses

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

Indirect Cost

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

Non-Departmental / Fund Level Activities

Salary & Benefits Lapse

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

Cash Carryover

- In prior year residual revenue over expenses was used to pay down debt service in this fund. Due to restrictions on the recently refunded debt, this practice cannot be continued.

Planning and Development

Salaries

- The net increase of $240,626 is the result of adding four (4) additional Construction Trades Inspectors in order to cover current workload demands increased by a healthier constructions market activity.

Employer Provided Benefits

- The net increase of $314,129 concurrent with adding four (4) additional Construction Trades Inspectors in order to cover current workload demands increased by a healthier constructions market activity.

Internal Service Charges

- The net increase of $65,059 is primarily due to an increase of $61,041 in building allocation costs.

Internal Service – IT Operations

- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

Other Operating Expenses

- The net increase of $48,404 is primarily due to increases of $40,000 in professional services to provide floodplain community outreach and floodplain design support, and $8,191 in Tax Collector charges for square footage usage in the Yates Building.

Capital Outlay

- The net increase of $23,215 is primarily due to a decrease of ($9,814) in computer equipment & software, and an increase of $33,037 in specialized equipment.

Supervision Allocation

- This allocation accounts for time spent by individuals in the director's office general fund SF011 in activities relating to SF159.

Indirect Costs

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

Banking Fund Debt Repayment

- The table below compares the FY 14 and FY 15 banking fund debt repayment by project:

	1,996,661	155,673	260,459	8,237	
	FY14 Budget		FY15 Proposed		-1,883,638
Project Title	Principal	Interest	Principal	Interest	Change
Building Inspection Capital Repayment (ord 2009-445-E)	1,996,661	155,673	260,459	8,237	-1,883,638

(a) Additional principal payment added to budget in FY14 has not been done in FY15 due to constraints on the refunded debt.

AUTHORIZED POSITION CAP

Planning and Development

The overall authorized position cap increased by four (4) in Planning & Development Building Inspection as the department will hire four (4) additional Construction Trades Inspectors in order to cover current workload demands increased by a healthier constructions market activities. The department also requested additional part-time hours.

Fire and Rescue

The authorized cap for the department is unchanged.

COMMUNITY DEVELOPMENT
SUBFUND -- 1A1

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Intergovernmental Revenue	21,201	0	0		0
Miscellaneous Revenue	125,000	0	0		0
Transfers From Other Funds	75,000	75,000	75,000	0.0%	0
	221,201	75,000	75,000	0.0%	0
PLANNING AND DEVELOPMENT					
Intergovernmental Revenue	254,687	121,220	121,220	0.0%	0
Miscellaneous Revenue	-1,818,635	0	0		0
	-1,563,948	121,220	121,220	0.0%	0
PUBLIC WORKS					
Intergovernmental Revenue	0	0	4,500		4,500
	0	0	4,500		4,500
TOTAL REVENUE	**-1,342,747**	**196,220**	**200,720**	**2.3%**	**4,500**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	119,503	121,220	121,220	0.0%	0
	119,503	121,220	121,220	0.0%	0
PLANNING AND DEVELOPMENT					
Grants, Aids & Contributions	190,850	75,000	75,000	0.0%	0
	190,850	75,000	75,000	0.0%	0
PUBLIC WORKS					
Other Operating Expenses	0	0	4,500		4,500
	0	0	4,500		4,500
TOTAL EXPENDITURES	**310,353**	**196,220**	**200,720**	**2.3%**	**4,500**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

COMMUNITY DEVELOPMENT
SUBFUND 1A1

BACKGROUND
In accordance with a recommendation from the Affordable Housing Task Force in 2006, it was recommended to remove the federal and state housing and community development grants from the Mayor's annual budget cycle and handle them through separate legislation.

REVENUE
Non-Departmental / Fund Level Activities
Transfers from Other Funds

- This represents a transfer from the Northside East Tax Increment District as an annual repayment for the $1.5 million grant to the Museum of Modern Art for the acquisition of the building at Duval and Laura Streets. There is no change in funding for FY 15.

Planning and Development
Intergovernmental Revenue

- The revenue from the federal funding to the Independent Living Program is assumed to remain at $121,220.

Public Works
Intergovernmental Revenue

- Funding from CDBG to mitigate mowing for properties acquired with federal funds initially.

EXPENDITURES
Non-Departmental / Fund Level Activities
Transfers to Other Funds

- This is federal funding to the Independent Living Program.

Planning and Development
Grants, Aids and Contributions

- This represents grants and aids to the Clara White Mission ($22,449) and Catholic Charities Bureau ($52,551).

Public Works
Other Operating Expenses

- Contractual services to mitigate mowing for properties acquired with federal funds initially.

AUTHORIZED POSITION CAP
There are no authorized positions in this subfund.

PROPERTY APPRAISER
SUBFUND -- 015

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Charges for Services	283,166	277,113	299,962	8.2%	22,849
Miscellaneous Revenue	12,384	18,343	25,330	38.1%	6,987
Transfers From Other Funds	8,609,432	8,055,795	9,356,025	16.1%	1,300,230
Transfers from Fund Balance	0	650,000	0	-100.0%	-650,000
	8,904,983	9,001,251	9,681,317	7.6%	680,066
TOTAL REVENUE	**8,904,983**	**9,001,251**	**9,681,317**	**7.6%**	**680,066**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	-140,233	-139,482	-0.5%	751
	0	-140,233	-139,482	-0.5%	751
PROPERTY APPRAISER					
Salaries	4,998,545	5,234,008	5,305,301	1.4%	71,293
Employer Provided Benefits	1,942,289	2,439,776	2,688,453	10.2%	248,677
Internal Service Charges	269,779	468,478	502,984	7.4%	34,506
Internal Services - IT Operations	312,247	291,115	286,990	-1.4%	-4,125
Other Operating Expenses	1,034,194	708,102	1,037,066	46.5%	328,964
Capital Outlay	0	5	5	0.0%	0
	8,557,054	9,141,484	9,820,799	7.4%	679,315
TOTAL EXPENDITURES	**8,557,054**	**9,001,251**	**9,681,317**	**7.6%**	**680,066**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS	120	120	
PART-TIME HOURS	4,160	4,160	

PROPERTY APPRAISER
SUBFUND 015

BACKGROUND

The Property Appraiser is a constitutional officer within the consolidated City of Jacksonville. As established in Article 10 of the Jacksonville Charter, the Property Appraiser is responsible for assessing all real and personal property in Duval County. The Property Appraiser's Office is governed by the Florida Statutes and the Jacksonville Municipal Code. Pursuant to Section 193.1142 of the Florida Statutes, the Department of Revenue is responsible for reviewing and approving the Property Appraiser's assessment roll on a yearly basis. However, funding for the Property Appraiser's Office is mainly through a General Fund Contribution.

The Property Appraiser's Office is divided into seven departments, which include Residential, Commercial, Land Records, Personal Records, Field Operations, Administration and Records Management.

REVENUE

Non-Departmental / Fund Level Activities

Charges for Services

- The increase of $22,849 is mainly attributable to increases in fees from the Community Development District of $14,000, St. Johns River Water Management District of $7,878 and Florida Inland Navigation District of $974.

Miscellaneous Revenue

- The increase of $6,987 is attributable to an increase in investment earnings.

Transfers from Other Funds

- The increase of $1,300,230 from the general fund is due to an increase in expenses.

Transfer from Fund Balance

- The decrease of $650,000 is attributable to a reduction in available fund balance.

EXPENDITURES

Non-Departmental / Fund Level Activities

Salary & Benefit Lapse

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

Property Appraiser

Salaries

- The net increase of $71,293 is mainly due to an increase of $73,090 for employee merit raises.

Employer Provided Benefits

- The net increase of $248,677 is primarily attributable to increases in pension of $167,595, group health insurance of $51,747, Florida retirement system pension of $18,241 and FICA of $6,230.

Internal Service Charges

- The net increase of $34,506 is mainly due to increases in building cost allocation-yates of $72,952 and tech refresh and paygo of $12,973. This is offset somewhat with a decrease in legal of $49,703.

Internal Services – IT Operations

- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

Other Operating Expenses

- The net increase of $328,964 is mainly attributed to an increase in professional services of $311,913 for aerial photography.

AUTHORIZED POSITION CAP

The cap has not changed.

PUBLIC HEALTH

GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY 14 PERCENT	CHANGE FROM FY 14 DOLLAR
EXPENDITURES					
Internal Service Charges	115,329	499,262	623,524	24.9%	124,262
Internal Services - IT Operations	0	21	0	-100.0%	-21
Other Operating Expenses	53,364	56,020	60,348	7.7%	4,328
Grants, Aids & Contributions	796,963	795,878	764,676	-3.9%	-31,202
TOTAL EXPENDITURES	965,656	1,351,181	1,448,548	7.2%	97,367

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

DIVISION SUMMARY	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY 14 PERCENT	CHANGE FROM FY 14 DOLLAR
PUBLIC HEALTH UNIT	965,656	1,351,181	1,448,548	7.2%	97,367
DEPARTMENT TOTAL	965,656	1,351,181	1,448,548	7.2%	97,367

PUBLIC HEALTH
GENERAL FUND - GSD

BACKGROUND
The Duval County Health Department is a partnership between the State of Florida and the City of Jacksonville. The funding for the Duval County Health Department comes from the State of Florida, the City of Jacksonville, and from county fees for vital statistics, communicable disease, primary care and environmental health.

REVENUE
There are no revenues associated with the Duval County Health Department.

EXPENDITURES
Internal Service Charges

- The net increase of $124,262 is primarily due to the increase of $199,556 in building maintenance-citywide and $40,662 in civil defense – guard service and ADT, offset by a decrease of $46,824 in guard service and ADT.

Internal Services – IT Operations

- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

Other Operating Expenses

- The increase of $4,328 is due to the increase in miscellaneous insurance charges.

Grants, Aids and Contributions

- The decrease of $31,202 is due to the reduction in the local match for grants.

AUTHORIZED POSITION CAP
There are no City funded positions.

PUBLIC LIBRARIES

GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY 14 PERCENT	CHANGE FROM FY 14 DOLLAR
REVENUE					
Charges for Services	1,017,336	1,036,800	1,027,060	-0.9%	-9,740
Miscellaneous Revenue	9,061	3,600	3,600	0.0%	0
TOTAL REVENUE	1,026,398	1,040,400	1,030,660	-0.9%	-9,740
EXPENDITURES					
Salaries	11,532,984	11,820,045	12,055,811	2.0%	235,766
Employer Provided Benefits	4,110,005	4,962,463	5,310,319	7.0%	347,856
Internal Service Charges	660,040	3,340,676	3,401,877	1.8%	61,201
Internal Services - IT Operations	2,943,182	2,625,694	1,548,375	-41.0%	-1,077,319
Other Operating Expenses	2,923,024	3,009,946	2,956,186	-1.8%	-53,760
Library Materials	3,136,218	2,934,849	3,434,849	17.0%	500,000
Capital Outlay	0	4	5,502	137450.0%	5,498
Indirect Cost	8,955,118	4,913,973	2,946,802	-40.0%	-1,967,171
TOTAL EXPENDITURES	34,260,572	33,607,650	31,659,721	-5.8%	-1,947,929

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS	282	287	5
PART-TIME HOURS	195,899	195,899	

DIVISION SUMMARY	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY 14 PERCENT	CHANGE FROM FY 14 DOLLAR
JACKSONVILLE PUBLIC LIBRARIES	34,260,572	33,607,650	31,659,721	-5.8%	-1,947,929
DEPARTMENT TOTAL	34,260,572	33,607,650	31,659,721	-5.8%	-1,947,929

PUBLIC LIBRARIES
GENERAL FUND - GSD

BACKGROUND
The Jacksonville Public Library system consists of a main library and twenty regional, community and neighborhood branch libraries. The system services the needs of Duval County as well as neighboring areas, Baker, Clay, Nassau and St. Johns Counties.

REVENUE
Charges for Services
- The decrease of $9,740 is primarily due to decreases of $10,000 in library fee – internet printing revenues.

EXPENDITURES
Salaries
- The increase of $235,766 is primarily due to the addition of five (5) positions.

Employer Provided Benefits
- The increase of $347,856 is mainly due to the increase in general employees' pension contribution.

Internal Service Charges
- The increase of $61,201 is primarily due to the increase in utilities allocation.

Internal Services – IT Operations
- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

Other Operating Expenses
- The decrease of $53,760 is primarily due to the decrease in miscellaneous insurance.

Library Materials
- The increase of $500,000 is for the purchase of library materials associated with the fund the future program.

Capital Outlay
- This amount represents the funding for FY 15 purchase of office equipment.

Indirect Costs
- The decrease of $1,967,171 is due to the indirect cost study by MAXIMUS Consulting Services, Inc.

AUTHORIZED POSITION CAP
There were five (5) positions added for the main library during weekly hours for FY 15 budget.

LIBRARY CONFERENCE FACILITY TRT(111.830)
SUBFUND -- 15W

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	6,549	6,573	0.4%	24
Transfers from Fund Balance	0	-150,000	0	-100.0%	150,000
	0	-143,451	6,573	-104.6%	150,024
PUBLIC LIBRARIES					
Charges for Services	0	75	0	-100.0%	-75
Miscellaneous Revenue	243,272	283,800	250,000	-11.9%	-33,800
	243,272	283,875	250,000	-11.9%	-33,875
TOTAL REVENUE	**243,272**	**140,424**	**256,573**	**82.7%**	**116,149**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	0	2,224		2,224
Cash Carryover	0	0	-2,224		-2,224
	0	0	0		0
PUBLIC LIBRARIES					
Salaries	116,762	84,290	131,803	56.4%	47,513
Salary & Benefit Lapse	0	2,224	-2,224	-200.0%	-4,448
Employer Provided Benefits	43,526	38,123	51,021	33.8%	12,898
Internal Service Charges	3,478	-4,883	3,699	-175.8%	8,582
Internal Services - IT Operations	408	1,674	0	-100.0%	-1,674
Other Operating Expenses	41,143	-22,080	32,423	-246.8%	54,503
Capital Outlay	2,911	43,300	37,627	-13.1%	-5,673
Cash Carryover	0	-2,224	2,224	-200.0%	4,448
	208,227	140,424	256,573	82.7%	116,149
TOTAL EXPENDITURES	**208,227**	**140,424**	**256,573**	**82.7%**	**116,149**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS	3	3	
PART-TIME HOURS	2,080	2,080	

LIBRARY CONFERENCE FACILITY TRUST (111.830)
SUBFUND 15W

BACKGROUND

The Library Conference Facility Trust was established per Ordinance 2006-237-E. The Main Library charges a fee for the use of the conference facilities in order to cover the cost associated with operating and leasing conference facilities for business, recreational and social purposes. This is an all years fund and as such, during the budget process the amounts budgeted may include de-appropriating unused balances in both expense and revenue from the fiscal year just closed (FY 12). The clean-up of an all years fund, as part of the annual budget, may cause negative totals. The upcoming fiscal year budget needs are netted against the all years balances to determine the FY 14 proposed "change" to the all years appropriation.

REVENUE

Non-Departmental / Fund Level Activities

Miscellaneous Revenue

- Is made up of anticipated interest earnings for FY 15.

Transfers From Fund Balance

- The all years' adjustments from FY14 have been removed.

Public Libraries

Miscellaneous Revenue

- This amount represents the estimated city facilities rental revenue for FY 15.

EXPENDITURES

Non-Departmental / Fund Level Activities

Salary & Benefit Lapse

Cash Carryover

- The budgetary amount in this category removes a prior year budgetary appropriation that should not be in an all years' fund.

Public Libraries

Salaries

- The increase of $47,513 is due to the increase of $27, 391 in salaries part-time and $20,316 in salaries overtime.

Salaries and Benefit Lapse

- The budgetary amount in this category removes a prior year budgetary appropriation that should not be in an all years' fund.

Employer Provided Benefits

- The increase of $12,898 is primarily due to the increase of $11,229 in group hospitalization insurance, $2,676 in payroll taxes (FICA) and $1,274 in Medicare tax. These were somewhat offset by a decrease of $2,263 in pension contribution.

Internal Service Charges

- FY 14 adjustments are not needed for FY 15.

Internal Services – IT Operations

- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

Other Operating Expenses

- FY 14 adjustments are not needed for FY 15.

Capital Outlay

- Funding has been included in the budget for FY 15 to replace various furniture and fixture.

Cash Carryover

- The budgetary amount in this category removes a prior year budgetary appropriation that should not be in an all years' fund.

AUTHORIZED POSITION CAP

There are no changes to the cap.

PUBLIC WORKS

GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY 14 PERCENT	CHANGE FROM FY 14 DOLLAR
REVENUE					
Intergovernmental Revenue	408,811	127,943	127,943	0.0%	0
Charges for Services	81,529	67,800	90,448	33.4%	22,648
Revenue From City Agencies - Allocations	65,000	10,000	10,000	0.0%	0
Miscellaneous Revenue	2,845,595	2,965,993	3,095,709	4.4%	129,716
TOTAL REVENUE	3,400,935	3,171,736	3,324,100	4.8%	152,364
EXPENDITURES					
Salaries	6,118,886	7,699,449	8,483,777	10.2%	784,328
Employer Provided Benefits	2,904,467	3,891,596	4,393,381	12.9%	501,785
Internal Service Charges	2,575,558	3,212,728	3,162,329	-1.6%	-50,399
Internal Services - IT Operations	1,019,287	964,044	1,266,619	31.4%	302,575
Other Operating Expenses	17,079,005	17,360,459	21,743,548	25.2%	4,383,089
Capital Outlay	24,392	1	7,501	750000.0%	7,500
Supervision Allocation	-381,545	-379,080	-260,229	-31.4%	118,851
TOTAL EXPENDITURES	29,340,049	32,749,197	38,796,926	18.5%	6,047,729

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS	320	303	-17
PART-TIME HOURS	3,746	4,100	354

DIVISION SUMMARY	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY 14 PERCENT	CHANGE FROM FY 14 DOLLAR
ENGINEERING & CONSTRUCTION MGMT	2,363,450	2,128,190	2,256,736	6.0%	128,546
MOWING AND LANDSCAPE MAINTENANCE	0	0	10,830,413		10,830,413
OFFICE OF THE DIRECTOR	1,592,473	2,009,812	2,372,384	18.0%	362,572
PUBLIC BUILDINGS	3,500	3,500	3,500	0.0%	0
REAL ESTATE	633,740	661,680	700,820	5.9%	39,140
R-O-W AND STORMWATER MAINT.	20,500,682	23,407,768	8,425,215	-64.0%	-14,982,553
SOLID WASTE	910,940	864,465	956,364	10.6%	91,899
TRAFFIC ENGINEERING	3,335,264	3,673,782	13,251,494	260.7%	9,577,712
DEPARTMENT TOTAL	29,340,049	32,749,197	38,796,926	18.5%	6,047,729

PUBLIC WORKS
GENERAL FUND - GSD

BACKGROUND

The Public Works Department consists of the Office of the Director and five Divisions: Engineering and Construction Management, Public Buildings, Real Estate, Right of Way and Grounds Maintenance, and Solid Waste.

The Engineering and Construction Management Division's primary responsibility is to plan and design public works projects. The Public Buildings Division provides security, custodial and maintenance and repair services for all public buildings. The Real Estate Division manages the financial aspects of the City's real estate holdings in terms of acquisition, appraisals, disposals, inventories, and usage assessments. The Right of Way and Grounds Maintenance Division plans, builds and maintains streets, highways and drainage facilities and their landscapes. The Division also provides and maintains street lighting, traffic signals, traffic control devices, including railroad crossings, and landscaping at public buildings, streets, parks and other public sites. The general fund operations of the Solid Waste Division comprise the monitoring and collecting of litter and illegal dumping along streets and public right-of-ways.

REVENUE

Intergovernmental Revenue

- The budgeted amount reflects the agreement with the State of Florida Department of Transportation (FDOT) for mowing, litter removal, edging, and tree-trimming on public rights-of-way. There is no change for FY15.

Charges for Services

- The net increase of $22,648 is attributable to increases of $16,218 in engineering services fed/ind agencies and $6,250 in road or street closure fees.

Miscellaneous Revenue

- The net increase of $129,716 is primarily due to increases of $96,270 in reimbursement from the FDOT for street lights maintenance and $33,946 in reimbursement from the FDOT for traffic signals maintenance.

EXPENDITURES

Salaries

- The net increase of $784,328 is due to the creation of a new Landscaping and Mowing Division, reorganization and the budget process.

Employer Provided Benefits

- The net increase of $501,785 is concurrent with the creation of a new Landscaping and Mowing Division, the reorganization and the budget process.

Internal Service Charges

- The net decrease of ($50,399) is mainly due to decreases of ($71,104) in OGC legal allocation, ($70,720) in radio allocation, and ($33,278) in fleet repairs/maintenance allocation. These were offset by increases of $113,158 in fleet vehicle rental allocation and $12,847 in building maintenance citywide.

Internal Service – IT Operations

- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

Other Operating Expenses

- The net increase of $4,383,089 is mainly attributable to increases of $3,502,834 in contractual service and $314,730 in general liability insurance charges. An additional increase of $500,000 (in contractual services) was added to strictly support cemetery repairs and maintenance costs.

Capital Outlay

- The increase of $7,500 is attributable to purchases of computer equipment & software.

Supervision Allocation

- This amount represents administrative costs allocated to multiple divisions and activities within the Public Works department.

AUTHORIZED POSITION CAP

The authorized position cap was decreased by net of (17) positions as part of the creation of a new Landscaping and Mowing Division, reorganization and the budget process.

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

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
State Shared Revenue	6,524,709	6,591,572	6,762,673	2.6%	171,101
Miscellaneous Revenue	74,542	214,289	258,661	20.7%	44,372
Transfers from Fund Balance	-6,912	0	0		0
	6,592,339	6,805,861	7,021,334	3.2%	215,473
PUBLIC WORKS					
Transfers from Fund Balance	6,912	0	0		0
	6,912	0	0		0
TOTAL REVENUE	**6,599,251**	**6,805,861**	**7,021,334**	**3.2%**	**215,473**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Grants, Aids & Contributions	6,556,157	6,591,572	6,762,673	2.6%	171,101
	6,556,157	6,591,572	6,762,673	2.6%	171,101
PUBLIC WORKS					
Capital Outlay	541,931	214,289	258,661	20.7%	44,372
	541,931	214,289	258,661	20.7%	44,372
TOTAL EXPENDITURES	**7,098,088**	**6,805,861**	**7,021,334**	**3.2%**	**215,473**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

STREETS & HIGHWAYS 5-YEAR ROAD PROGRAM
SUBFUND 141

BACKGROUND
Funding budgeted in the Streets & Highways 5-Year Road Program is used for major road and drainage projects and debt service in accordance with the Better Jacksonville Plan and the interlocal agreement, as amended, between the City and the Jacksonville Transportation Authority (JTA).

REVENUE
Non-Departmental / Fund Level Activities
State Shared Revenue

- The budgeted amount of $6,762,673 represents 80% of the 5th and 6th Cent Gas Tax revenues. The increase of $171,101 is due to a higher assumption on gasoline consumption.

Miscellaneous Revenue

- The increase of $44,372 is due to a higher assumption in investment pool earnings.

EXPENDITURES
Non-Departmental / Fund Level Activities
Grants, Aids & Contributions

- This is a pass through for the Intergovernmental Revenue based upon 80% of the 5th and 6th Cent Gas tax revenues. The increase of $171,101 is concurrent with the increase in gasoline consumption revenues.

Public Works
Capital Outlay

- The increase of $44,372 is concurrent with the higher assumption in investment pool earnings.

AUTHORIZED POSITION CAP
There are no authorized positions in this subfund.

LOCAL OPTION 1/2 CENT TRANSPORTATION
SUBFUND -- 142

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Taxes	70,531,393	71,460,865	76,204,240	6.6%	4,743,375
Miscellaneous Revenue	-8,771	0	0		0
	70,522,621	71,460,865	76,204,240	6.6%	4,743,375
TOTAL REVENUE	**70,522,621**	**71,460,865**	**76,204,240**	**6.6%**	**4,743,375**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Grants, Aids & Contributions	69,774,725	71,460,865	76,204,240	6.6%	4,743,375
	69,774,725	71,460,865	76,204,240	6.6%	4,743,375
TOTAL EXPENDITURES	**69,774,725**	**71,460,865**	**76,204,240**	**6.6%**	**4,743,375**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

LOCAL OPTION ½ CENT TRANSPORTATION
SUBFUND 142

BACKGROUND
The local option half-cent sales tax for transportation was approved by referendum in 1988. The sales tax is first used to make all debt service payments due on Transportation Sales Tax Revenue bonds and then is distributed pursuant to the terms and conditions of the interlocal agreement, as amended, between the City and the Jacksonville Transportation Authority (JTA). The funding provides for the construction and maintenance of the City's roads and bridges as well as the operation and maintenance of the City's mass transit system.

REVENUE
Non-Departmental / Fund Level Activities
Taxes

- The increase of $4,743,375 is due to a higher assumption on the local option half-cent sales tax revenue.

EXPENDITURES
Non-Departmental / Fund Level Activities
Grants Aids & Contributions

- The local option half-cent sales tax for transportation is a pass-through to the JTA. The funding will be used to make debt service payments and support mass transit operations. The increase of $4,743,375 is concurrent with the increased local option half-cent sales tax revenue.

AUTHORIZED POSITION CAP
There are no authorized positions in this subfund.

LOCAL OPTION GAS TAX
SUBFUND -- 143

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Taxes	26,974,012	28,620,000	28,275,683	-1.2%	-344,317
Miscellaneous Revenue	-13,370	0	0		0
	26,960,641	28,620,000	28,275,683	-1.2%	-344,317
TOTAL REVENUE	**26,960,641**	**28,620,000**	**28,275,683**	**-1.2%**	**-344,317**
EXPENDITURES					
PUBLIC WORKS					
Capital Outlay	-997	0	0		0
Grants, Aids & Contributions	27,296,733	28,620,000	28,275,683	-1.2%	-344,317
	27,295,736	28,620,000	28,275,683	-1.2%	-344,317
TOTAL EXPENDITURES	**27,295,736**	**28,620,000**	**28,275,683**	**-1.2%**	**-344,317**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

LOCAL OPTION GAS TAX
SUBFUND 143

BACKGROUND
The Local Option Gas Tax is the City's share of the Six-Cent Local Option Gas Tax collected from gasoline sales in Duval County. In accordance with the Better Jacksonville Plan, and the Interlocal Agreement between the City and the Jacksonville Transportation Authority (JTA), as amended, the gas tax revenue recorded in this subfund will be transferred to JTA as a mass-transit subsidy.

REVENUE
Non-Departmental / Fund Level Activities
Taxes

- The decrease of ($344,317) is due to a lower assumption on the local option six-cent gas tax revenue.

EXPENDITURES
Public Works
Grants Aids & Contributions

- These funds are strictly a pass-through to the JTA pursuant to the Interlocal agreement. Eligible uses of funding are: public transportation operations and maintenance, pedestrian safety improvements, drainage projects, street lighting, traffic signs and signals, bridge maintenance and operation, and debt service for transportation capital projects. The decrease of ($344,317) is concurrent with the decrease in local option six-cent gas tax revenue.

AUTHORIZED POSITION CAP
There are no authorized positions in this subfund.

TREE PROTECTION FUND (111.760)
SUBFUND -- 15F

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	74,767	216,750	269,750	24.5%	53,000
Transfers from Fund Balance	27,410	0	0		0
	102,177	216,750	269,750	24.5%	53,000
PUBLIC WORKS					
Charges for Services	110,435	0	0		0
Miscellaneous Revenue	558,105	0	0		0
	668,540	0	0		0
TOTAL REVENUE	**770,717**	**216,750**	**269,750**	**24.5%**	**53,000**
EXPENDITURES					
PUBLIC WORKS					
Other Operating Expenses	936,715	216,750	269,750	24.5%	53,000
	936,715	216,750	269,750	24.5%	53,000
TOTAL EXPENDITURES	**936,715**	**216,750**	**269,750**	**24.5%**	**53,000**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

TREE PROTECTION FUND (111.760)
SUBFUND 15F

BACKGROUND

Protected trees are required to be conserved during the clearing of land for development purposes wherever and whenever reasonably possible. To the extent that protected trees are lost or destroyed, the developer mitigates their loss or destruction by planting replacement trees or by paying a monetary contribution to the City of Jacksonville's Tree Protection and Related Expenditures Trust Fund. All monetary contributions are to be used exclusively for the planting or replanting of mitigation trees, and for their maintenance, along the public rights-of-way and on public lands within Duval County. The primary purpose is to mitigate the loss or destruction of protected trees during development.

REVENUES

Non-Departmental / Fund Level Activities

Miscellaneous Revenue

- The increase of $53,000 is due to a higher assumption on investment pool earnings.

EXPENDITURES

Public Works

Other Operating Expenses

- The increase of $53,000 is due to an expanded tree maintenance schedule for FY 15.

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

BEACH EROSION - LOCAL
SUBFUND -- 1F4

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	23,321	0	0		0
Transfers From Other Funds	200,000	200,000	200,000	0.0%	0
	223,321	200,000	200,000	0.0%	0
TOTAL REVENUE	**223,321**	**200,000**	**200,000**	**0.0%**	**0**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Cash Carryover	0	200,000	200,000	0.0%	0
	0	200,000	200,000	0.0%	0
PUBLIC WORKS					
Other Operating Expenses	49,247	0	0		0
	49,247	0	0		0
TOTAL EXPENDITURES	**49,247**	**200,000**	**200,000**	**0.0%**	**0**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

BEACH EROSION – LOCAL
SUBFUND 1F4

BACKGROUND

The Beach Erosion - Local Subfund is primarily governed by the Local Cooperation Agreement (established in 1978) between the Federal Government (Army Corps of Engineers) and the City of Jacksonville. The agreement provides for periodic renourishment of the County's beaches and to maintain the design profile for a total of 50 years (through the year 2028). The State is not a party to the aforementioned agreement but has participated in previous years in each phase of beach renourishment by contributing a percentage of the "local share". State funding is not guaranteed and is subject to State legislative approval. Total project costs are shared between federal and non-federal (County and State) funding at the level of 61.6% and 38.4%, respectively. The State of Florida and City of Jacksonville share of the non-federal funding is approximately 47.21% and 52.79%, respectively.

The Local Cooperation Agreement, and a related Beach Renourishment Financing Plan, account for County beach renourishment projects every five (5) years. Contributions from the general fund, along with investment pool earnings, serve to satisfy the local-share obligations.

REVENUE

Transfers from Other Funds

- Revenues are derived from a $200,000 interfund transfer from the general fund as outlined in the Beach Renourishment Financing Plan.

EXPENDITURES

Cash Carryover – to Fund Balance

- Expenses are concurrent with the $200,000 interfund transfer from the general fund. Funds are budgeted in this line item to increase the available fund balance for future beach renourishment projects.

AUTHORIZED POSITION CAP

There are no authorized positions in this subfund.

SOLID WASTE DISPOSAL
SUBFUND -- 441

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	28,784	0	0		0
	28,784	0	0		0
PUBLIC WORKS					
Charges for Services	66,241,345	65,983,763	66,715,478	1.1%	731,715
Revenue From City Agencies - Allocations	89,513	117,551	158,374	34.7%	40,823
Fines and Forfeits	555	500	1,000	100.0%	500
Miscellaneous Revenue	1,243,624	1,587,099	1,671,819	5.3%	84,720
	67,575,037	67,688,913	68,546,671	1.3%	857,758
TOTAL REVENUE	**67,603,820**	**67,688,913**	**68,546,671**	**1.3%**	**857,758**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	-257,238	-254,077	-1.2%	3,161
Debt Service	4,903,311	5,413,502	5,462,500	0.9%	48,998
Banking Fund Debt Repayments	0	31,793	65,455	105.9%	33,662
Cash Carryover	0	289,387	0	-100.0%	-289,387
	4,903,311	5,477,444	5,273,878	-3.7%	-203,566
PUBLIC WORKS					
Salaries	3,733,631	3,976,898	4,194,726	5.5%	217,828
Employer Provided Benefits	1,765,602	2,064,895	2,099,964	1.7%	35,069
Internal Service Charges	2,863,829	2,663,726	3,256,184	22.2%	592,458
Internal Services - IT Operations	264,645	259,032	450,597	74.0%	191,565
Other Operating Expenses	50,260,257	52,350,149	52,466,900	0.2%	116,751
Capital Outlay	46,960	2	1	-50.0%	-1
Supervision Allocation	-195,421	-177,148	-215,000	21.4%	-37,852
Indirect Cost	1,271,020	1,073,915	1,019,421	-5.1%	-54,494
	60,010,524	62,211,469	63,272,793	1.7%	1,061,324
TOTAL EXPENDITURES	**64,913,835**	**67,688,913**	**68,546,671**	**1.3%**	**857,758**

AUTHORIZED POSITION CAP

	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS	116	116	0
PART-TIME HOURS		1,300	1,300

SOLID WASTE DISPOSAL
SUBFUND 441

BACKGROUND

The Solid Waste Disposal Subfund accounts for solid waste disposal operations, including the collection of household and commercial waste and yard debris, recyclables, and disposal activities most notably at the Trail Ridge landfill. It is comprised of multiple activities that include collection administration, residential collection, downtown collection and litter pick-up (small and large debris).

Solid waste user fees were established, pursuant to Ordinance # 2007-837-E, in an effort to partially offset the costs of collecting, processing, disposing, recycling and composting of residential solid waste. Subsequently, Ordinance# 2010-446-E determined the actual solid waste cost and provided for a service assessment to match the cost of providing the service to the user fee and provided provisions for future assessments.

REVENUE

Non-Departmental Fund Level Activities

Miscellaneous Revenue

- There is no miscellaneous revenue for FY15.

Public Works

Charges for Services

- The net increase of 731,715 is due to the increase of $510,449 in commercial tipping fees, $122,586 in city department solid waste disposal fees, $113,128 in internal host fees and $96,891 in solid waste late fees. This is primarily offset with a decrease of $99,048 in residential tipping fees, $8,967 in commercial waste collection-city-quarterly and $4,646 in commercial; waste collection-contractors.

Revenue from City Agencies

- The increase of $40,823 is mainly due to the $40,823 increase interfund service charges

Fines and Forfeits

- The net increase of $500 is the result of an increase in code violation fines.

Miscellaneous Revenue

- The increase of $84,720 is due to $82,733 increase in sale of recyclable products, $6,000 in miscellaneous sales and charges. This is offset with a decrease of $3,513 in sale of recyclable products and $500 in miscellaneous sales and charges.

EXPENDITURES

Non-Departmental Fund Level Activities

Salary & Benefits Lapse

- The $3,161 increase reflects an estimate of salary and benefit lapse based on turnover and number of vacancies in FY15.

Debt Service

- The increase of $48,998 is due to an increase of $260,000 in debt service transfer (intrafund) – principal cost. This is primarily offset by a decrease of $211,002 in debt service transfer (intrafund) – interest cost.

Banking Fund Debt Repayments

- The increase of $33,662 is attributable to banking fund interest allocation costs.

Cash Carryover

- The decrease of $289,387 is due to unappropriated funds in this line item.

Public Works

Salaries

- The increase of $217, 828 is mainly due to an increase of $102,997 in salaries part time cost, $101,235in salaries over time cost and $8,115 permanent and probationary salaries.

Employer Provided Benefits

- The net increase of $35,069 is primarily due to increases of $50,742 in GEPP pension contribution and $6,682 of group hospitalization costs. These were partially offset by decreases of $19,887 in workers compensation insurance and $361 in group dental plan.

Internal Service Charges

- The increase of $592,458 is primarily due to an increase of $338,768 fleet and $260,844 in copy center charges.

Internal Services – IT Operations

- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

Other Operating Expenses

- The net increase of $116,751 is primarily due to increases of $617,935 in contract garbage / recycling and $23,500 in contractual services. These were slightly offset by a decrease of $476,862 in landfill charges and $45,000 in miscellaneous repairs and maintenance.

Capital Outlay

- There is no capital outlay.

Supervision Allocation

- The decrease of $37,852 represents the administration cost of the Division which is reduced from each fund within Solid Waste.

Indirect Costs

- The decrease of $54,494 represents an indirect cost reduced from the study performed by Maximus Consulting Services, Inc.

AUTHORIZED POSITION CAP

There are no changes.

CONTAMINATION ASSESSMENT
SUBFUND -- 442

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	9,676	29,629	21,579	-27.2%	-8,050
Transfers from Fund Balance	638,989	665,058	814,732	22.5%	149,674
	648,665	694,687	836,311	20.4%	141,624
PUBLIC WORKS					
Charges for Services	214,242	214,537	220,277	2.7%	5,740
Miscellaneous Revenue	77,558	0	0		0
Transfers from Fund Balance	50,000	0	0		0
	341,800	214,537	220,277	2.7%	5,740
TOTAL REVENUE	**990,465**	**909,224**	**1,056,588**	**16.2%**	**147,364**
EXPENDITURES					
PUBLIC WORKS					
Internal Service Charges	46,369	32,974	32,888	-0.3%	-86
Other Operating Expenses	343,655	876,250	1,023,700	16.8%	147,450
	390,024	909,224	1,056,588	16.2%	147,364
TOTAL EXPENDITURES	**390,024**	**909,224**	**1,056,588**	**16.2%**	**147,364**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

CONTAMINATION ASSESSMENT
SUBFUND 442

BACKGROUND
A Resource Recovery Fee is applied to each Class I and III ton deposited at the Trail Ridge (City-owned) landfill as well as Class III tons deposited at the Old Kings Road (private) landfill. Resource Recovery Fees are categorized as either internal or external host fees dependent upon the relevance to Class I and III tonnage respectively. Host fees are assessed at the rate of $0.24 per ton and are used to examine, evaluate and remedy numerous contaminated landfills and dump sites.

REVENUE
Charges for Services

- The net increase of $5,740 is primarily due to an increase of $6,115 to internal host fees. This is somewhat offset by the decrease of $375 in external host fees.

Miscellaneous Revenue

- The decrease of $8,050 is attributable to a reduction in investment pool earnings.

Transfers from Fund Balance

- The increase of $149,674 is due to a rise in the transfer from retained earnings, which provides funding for the operations of Contamination Assessments.

EXPENDITURES
Other Operating Expenses

- The net increase of $147,450 is primarily attributable to an increase of $150,000 in miscellaneous services and charges. This is somewhat offset by a decrease of $2,550 in professional services.

AUTHORIZED POSITION CAP
There are no employees associated with this subfund.

LANDFILL CLOSURE
SUBFUND -- 443

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	65,901	428,309	0	-100.0%	-428,309
Transfers from Fund Balance	7,370,232	3,785,272	14,842,088	292.1%	11,056,816
	7,436,133	4,213,581	14,842,088	252.2%	10,628,507
PUBLIC WORKS					
Charges for Services	1,767,488	1,769,930	1,817,282	2.7%	47,352
Miscellaneous Revenue	-199,012	0	0		0
	1,568,476	1,769,930	1,817,282	2.7%	47,352
TOTAL REVENUE	**9,004,609**	**5,983,511**	**16,659,370**	**178.4%**	**10,675,859**
EXPENDITURES					
PUBLIC WORKS					
Salaries	199,761	207,609	205,150	-1.2%	-2,459
Employer Provided Benefits	107,434	137,719	126,430	-8.2%	-11,289
Internal Service Charges	0	9,674	16,496	70.5%	6,822
Internal Services - IT Operations	0	0	1,893		1,893
Other Operating Expenses	4,087,389	5,628,507	15,949,398	183.4%	10,320,891
Capital Outlay	0	2	360,003	000050.0%	360,001
	4,394,585	5,983,511	16,659,370	178.4%	10,675,859
TOTAL EXPENDITURES	**4,394,585**	**5,983,511**	**16,659,370**	**178.4%**	**10,675,859**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

LANDFILL CLOSURE
SUBFUND 443

BACKGROUND
The Landfill Closure Subfund was established to provide for the closure and post closure costs of the North, East and Trail Ridge landfills. A Resource Recovery Fee (internal and external host fees) provides funding for this purpose at the rate of $1.98 per Class I and Class III tons deposited at the Trail Ridge (City-owned) landfill as well as Class III tons deposited at the Old Kings Road (private) landfill.

REVENUE
Non-Departmental / Fund Level Activites
Miscellaneous Revenue
- The decrease of $428,309 is attributable to lower investment pool earnings.

Transfer from Fund Balance
- The increase of $11,056,816 is due to an increased transfer from retained earnings.

Public Works
Charges for Services
- The increase of $47,352 is primarily due to increased host fee charges.

EXPENDITURES
Public Works
Salaries
- The decrease of $2,459 is primarily due to a reduction of $3,375 in permanent and probationary salaries cost. This was slightly offset by an increase of $916 in special pay costs. Employees are allocated from solid waste disposal operations (subfund 441) to perform duties related to landfill closure.

Employer Provided Benefits
- The decrease of $11,289 is primarily due to decreases of $23,540 in workers' compensation insurance cost. This amount was offset by increased charges of $6,883 in GEPP pension contribution cost, and $5,373 in group hospitalization insurance costs.

Internal Services Charges
- The increase of $6,822 is due to an increase of $3,651 in utilities allocation and $3,171 in buildings maintenance charges.

Internal Services – IT Operations
- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

Other Operating Expenses
- The increase of $10,320,891 is attributable to a cell closure at Trail Ridge Landfill.

Capital Outlay
- The increase of $360,001 is due to higher land acquisition costs.

AUTHORIZED POSITION CAP
There are no employees authorized to this subfund.

SOLID WASTE FACILITIES MITIGATION
SUBFUND -- 445

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	13,536	21,383	9,060	-57.6%	-12,323
	13,536	21,383	9,060	-57.6%	-12,323
PUBLIC WORKS					
Charges for Services	175,114	174,950	362,640	107.3%	187,690
Transfers from Fund Balance	1,683,877	0	0		0
	1,858,991	174,950	362,640	107.3%	187,690
TOTAL REVENUE	**1,872,527**	**196,333**	**371,700**	**89.3%**	**175,367**
EXPENDITURES					
FIRE AND RESCUE					
Grants, Aids & Contributions	93,245	0	0		0
	93,245	0	0		0
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	1,243,127	0	0		0
Cash Carryover	0	196,333	371,700	89.3%	175,367
	1,243,127	196,333	371,700	89.3%	175,367
TOTAL EXPENDITURES	**1,336,371**	**196,333**	**371,700**	**89.3%**	**175,367**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

SOLID WASTE FACILITIES MITIGATION
SUBFUND 445

BACKGROUND
The Solid Waste Facilities Mitigation Subfund was established to mitigate property concerns in areas surrounding Class I landfills. A Resource Recovery Fee (Internal Host Fee) of $.50 is applied to each Class I ton deposited at the Trail Ridge landfill. Ordinance 2007-739-E authorized a 50/50 sharing of the Internal Host Fee between Class I mitigation activities and the Taye Brown Regional Park Improvement District. Mitigation projects are determined pursuant to the City of Jacksonville's municipal code, Chapter 380, Part 4.

REVENUE
Non-Departmental / Fund Level Activities
Miscellaneous Revenue
- The decrease of $12,323 is attributable to a reduction in investment pool earnings.

Public Works
Charges for Services
- The increase of $187,690 is due to an increase in internal host fees.

EXPENDITURES
Non-Departmental / Fund Level Activities
Cash Carryover
- The increase of $175,367 is due to a rise in excess funds being appropriated to this line item.

AUTHORIZED POSITION CAP
There are no authorized positions in this subfund.

SOLID WASTE CLASS III MITIGATION
SUBFUND -- 446

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	4,295	13,341	12,146	-9.0%	-1,195
Transfers from Fund Balance	169,544	0	0		0
	173,840	13,341	12,146	-9.0%	-1,195
PUBLIC WORKS					
Charges for Services	96,110	97,052	96,270	-0.8%	-782
	96,110	97,052	96,270	-0.8%	-782
TOTAL REVENUE	**269,950**	**110,393**	**108,416**	**-1.8%**	**-1,977**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	65,000	0	0		0
Cash Carryover	0	110,393	108,416	-1.8%	-1,977
	65,000	110,393	108,416	-1.8%	-1,977
PARKS, RECR., ENT. & CONSERVATION					
Capital Outlay	-1,396	0	0		0
	-1,396	0	0		0
TOTAL EXPENDITURES	**63,604**	**110,393**	**108,416**	**-1.8%**	**-1,977**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

SOLID WASTE CLASS III MITIGATION
SUBFUND 446

BACKGROUND
The Solid Waste Class III Mitigation Subfund was established to mitigate property concerns in areas surrounding Class III landfills (i.e. private construction and demolition debris landfills). A Resource Recovery Fee (External Host Fee) of $.50 is applied to each Class III ton deposited at the Old Kings Road (private) landfill. Mitigation projects are determined pursuant to the City of Jacksonville's Municipal Code, Chapter 380, Part 4.

REVENUE
Non-Departmental / Fund Level Activities
Miscellaneous Revenue
- The decrease of $1,195 is attributable to a reduction in investment pool earnings.

Public Works
Charges for Services
- The decrease of $782 is due to a reduction in external host fee revenues.

EXPENDITURES
Non-Departmental / Fund Level Activities
Cash Carryover
- The decrease of $1,977 is due to a reduction is cash carryover for FY15.

AUTHORIZED POSITION CAP
There are no authorized positions in this subfund.

MAYPORT FERRY
SUBFUND -- 451

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	2,978	0	0		0
Other Sources	200,000	0	400,000		400,000
Transfers From Other Funds	0	449,715	0	-100.0%	-449,715
Transfers from Fund Balance	210,000	70,000	0	-100.0%	-70,000
	412,978	519,715	400,000	-23.0%	-119,715
PUBLIC WORKS					
Charges for Services	1,178,727	1,270,402	1,372,034	8.0%	101,632
Miscellaneous Revenue	8,640	0	0		0
	1,187,367	1,270,402	1,372,034	8.0%	101,632
TOTAL REVENUE	**1,600,345**	**1,790,117**	**1,772,034**	**-1.0%**	**-18,083**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers to Other Funds	0	0	112,500		112,500
Cash Carryover	0	0	272,635		272,635
	0	0	385,135		385,135
PUBLIC WORKS					
Internal Service Charges	303,353	305,062	345,315	13.2%	40,253
Other Operating Expenses	1,258,348	1,485,054	1,041,583	-29.9%	-443,471
Capital Outlay	0	1	1	0.0%	0
	1,561,701	1,790,117	1,386,899	-22.5%	-403,218
TOTAL EXPENDITURES	**1,561,701**	**1,790,117**	**1,772,034**	**-1.0%**	**-18,083**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

MAYPORT FERRY
SUBFUND 451

BACKGROUND
Ordinances 2012-0235-E and 2012-0522-E established the creation of the St. Johns River Ferry Commission and the operating procedures for running the Mayport Ferry when the Jacksonville Port Authority returned the Ferry, and the tangible property related to Ferry Operations, to the City of Jacksonville in 2012.

REVENUE
Other Sources

- This amount represents the contribution from JTA for ferry operations per JTA ordinance schedule P.

Charges for Services

- This amount represents the estimated transportation fare revenue for FY 15.

EXPENDITURES
Transfers to Other Funds

- This is a grant match transfer to the Ferry – Grant / Capital project fund (SF 452) for the second year of an existing grant (ord 2014-274-E) as detail on schedule B1b.

Cash Carryover

- This amount represents excess budgetary revenue over expenses in this fund.

Internal Service Charges

- This is the estimated fuel costs for the Ferry for FY 15 based on estimated gallons.

Other Operating Expenses

- This is the FY 15 budget, received from the St. Johns River Ferry Service, less the amount covered by the grant.

AUTHORIZED POSITION CAP
There are no authorized positions in this subfund.

MAYPORT FERRY - GRANTS/CAPITAL PROJECTS

SUBFUND -- 452

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Transfers From Other Funds	0	0	112,500		112,500
	0	0	112,500		112,500
PUBLIC WORKS					
Intergovernmental Revenue	0	0	450,000		450,000
Other Sources	0	1,000,000	0	-100.0%	-1,000,000
	0	1,000,000	450,000	-55.0%	-550,000
TOTAL REVENUE	**0**	**1,000,000**	**562,500**	**-43.8%**	**-437,500**
EXPENDITURES					
PUBLIC WORKS					
Other Operating Expenses	0	0	562,500		562,500
Capital Outlay	0	1,000,000	0	-100.0%	-1,000,000
	0	1,000,000	562,500	-43.8%	-437,500
TOTAL EXPENDITURES	**0**	**1,000,000**	**562,500**	**-43.8%**	**-437,500**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

MAYPORT FERRY – GRANTS / CAPITAL PROJECTS
SUBFUND 452

BACKGROUND
This fund accounts for any grants or capital projects associated with the Mayport Ferry. In FY 14 ordinance 2014-274-E established the first year of a two year grant. The funding in FY 15 reflects year two of that agreement as stated in that legislation.

REVENUE
Transfers From Other Funds

- This is a transfer from the Ferry operating fund (SF 451) for the cash match portion of the grant.

Intergovernmental Revenue

- This represents the year two grant funds from the Department of Transportation.

EXPENDITURES
Other Operating Expenses

- A portion of the FY 15 budget, received from the St. Johns River Ferry Service, equal to the grant and match are budgeted in this fund.

AUTHORIZED POSITION CAP
There are no authorized positions in this subfund.

STORMWATER SERVICES
SUBFUND -- 461

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	45,030	0	0		0
Transfers From Other Funds	1,557,442	1,557,442	1,561,058	0.2%	3,616
	1,602,472	1,557,442	1,561,058	0.2%	3,616
PUBLIC WORKS					
Charges for Services	30,258,819	28,899,110	29,207,958	1.1%	308,848
Miscellaneous Revenue	420	0	0		0
	30,259,239	28,899,110	29,207,958	1.1%	308,848
TOTAL REVENUE	**31,861,710**	**30,456,552**	**30,769,016**	**1.0%**	**312,464**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Debt Service	2,970,995	3,686,656	3,694,873	0.2%	8,217
Transfers to Other Funds	5,837,679	7,443,023	5,837,152	-21.6%	-1,605,871
Banking Fund Debt Repayments	2,288,138	2,442,929	2,724,416	11.5%	281,487
	11,096,812	13,572,608	12,256,441	-9.7%	-1,316,167
PARKS, RECREATION & COMMUNITY SVCS					
Salaries	17,920	37,272	46,236	24.1%	8,964
Employer Provided Benefits	260	540	670	24.1%	130
Other Operating Expenses	5,502	11,246	11,313	0.6%	67
	23,681	49,058	58,219	18.7%	9,161
PUBLIC WORKS					
Salaries	5,688,000	4,482,581	4,695,325	4.7%	212,744
Employer Provided Benefits	3,031,156	2,492,286	2,616,977	5.0%	124,691
Internal Service Charges	1,958,347	2,140,899	2,476,684	15.7%	335,785
Internal Services - IT Operations	119,269	119,637	174,055	45.5%	54,418
Other Operating Expenses	3,832,156	6,295,044	6,995,410	11.1%	700,366
Capital Outlay	41,724	1	1	0.0%	0
Indirect Cost	1,431,674	1,180,812	1,088,791	-7.8%	-92,021
	16,102,327	16,711,260	18,047,243	8.0%	1,335,983
REGULATORY COMPLIANCE					
Salaries	210,563	48,431	235,116	385.5%	186,685
Employer Provided Benefits	94,285	43,710	134,371	207.4%	90,661
Internal Service Charges	14	997	241	-75.8%	-756
Internal Services - IT Operations	3,707	3,493	20,716	493.1%	17,223
Other Operating Expenses	31,501	16,788	16,668	-0.7%	-120
Capital Outlay	0	10,207	1	-100.0%	-10,206
	340,070	123,626	407,113	229.3%	283,487
TOTAL EXPENDITURES	**27,562,890**	**30,456,552**	**30,769,016**	**1.0%**	**312,464**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS	22	48	26
PART-TIME HOURS	2,600	2,600	

STORMWATER SERVICES
SUBFUND 461

BACKGROUND

The Stormwater Services fund provides a dedicated funding source, through the Stormwater fee, and operating budget for various Departments including Neighborhoods, Parks & Recreations and Public Works. The Neighborhoods Department - Environmental Quality Division is responsible for inspections of illicit connections to drainage systems, inspections of high priority industries, and surface water quality monitoring. The Parks & Recreation Department administers the Florida Yards Program to address issues with pollution and disappearing habitats and serves to maintain compliance with a stormwater regulatory permit. The Public Works Department is responsible for completing various flood and drainage mitigation projects, clean canals and ditches, address stormwater treatment issues, maintain collection and pumping systems, as well as stormwater treatment facilities (ponds).

REVENUE

Non-Departmental / Fund Level Activities

Transfers from Other Funds

- Stormwater User Fees are waived for 501(c) 3 organizations, and individuals and families who are economically disadvantaged. The general fund subsidizes stormwater revenue to compensate for these waivers.

Public Works

Charges for Services

- The net increase of $308,848 is primarily due to increases of $255,235 in Stormwater fee and $77,286 in Stormwater late fees collections. These were slightly offset by a decrease of ($23,482) in user fees reductions.

EXPENDITURES

Non-Departmental / Fund Level Activities

Debt Service

- The net increase of $8,217 is attributable to reductions of ($23,578) in debt service transfers out – fiscal agent fee costs and ($53,715) in debt service transfers out – interest. These were somewhat offset by an increase of $85,510 in debt service transfers out – principal costs.

Transfers to Other Funds

- The decrease of ($1,605,871) is due to a decreased transfer to the Stormwater Capital Projects subfund (SF 462). This amount represents the excess revenue over expenditures in this fund that is transferred to the Stormwater Services - Capital Project fund (SF 462) be used as pay-go funds for various capital projects.

Banking Fund Debt Repayment

- The net increase of $281,487 is due to increases of $73,668 in banking fund interest allocation costs and $207,819 in banking fund principal allocation costs.

Parks, Recreation & Community Services

Salaries

- The increase of $8,964 is attributable to an increase in permanent and probationary salary costs.

Employer Provided Benefits

- The increase of $130 is due to an increase in Medicare tax costs.

Public Works

Salaries

- The net increase of $212,744 is mainly due to the transfer in of (26) employees into the R-O-W Grounds Maintenance (SF 461) Stormwater. The transfers resulted in an increase of $239,138 in permanent and probationary salary as well as reductions of ($1,250) in special pay, ($24,459) in leave rollback/sellback costs.

Employer Provided Benefits

- The net increase of $124,691 is primarily due to increases of $178,718 in GEPP pension contribution, $28,258 in group hospitalization insurance, and $12,163 GEPP defined contribution pension. These we offset by a reduction of ($96,719) in workers' compensation insurance.

Internal Service Charges

- The net increase of $335,785 is mainly due to increases of $310,262 in fleet vehicle allocation, $15,375 in utilities allocation, $15,939 in building maintenance costs. These were offset by a decrease of ($95,169) in guard service and ADT allocation charges.

Internal Service – IT Operations

- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

Other Operating Expenses

- The net increase of $700,366 is primarily due to increases of $606,238 in contractual services, $65,000 in equipment rental, and $31,000 in repair and maintenance supplies costs.

Indirect Costs

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

Regulatory Compliance

Salaries

- The increase of $186,685 is due to the transfer of (5) employees into this activity which resulted in increases of $178,231 in permanent and probationary salaries, $3,999 in overtime salaries and $4,455 in special pay pensionable costs.

Employer Provided Benefits

- The increase of $90,661 is mainly due to increases of $46,756 in pension contribution and $42,112 in group hospitalization insurance.

Internal Service Charges

- The decrease of $756 is primarily due to decreases of $795 in tech refresh charges.

Internal Service – IT Operations

- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

Other Operating Expenses

- The decrease of $120 is mainly due to a reduction of $164 in office supplies which was offset by an increase of $50 in general liability insurance.

Capital Outlay

- The decrease of $10,206 is attributable to a decrease in specialized equipment costs.

AUTHORIZED POSITION CAP

The cap was increased by (26) positions.

PUBLIC BUILDING ALLOCATIONS
SUBFUND -- 5A1

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
PUBLIC WORKS					
Charges for Services	0	37,043,705	41,817,650	12.9%	4,773,945
Revenue From City Agencies - Allocations	3,259,553	0	0		0
Miscellaneous Revenue	341,410	279,525	288,244	3.1%	8,719
	3,600,963	37,323,230	42,105,894	12.8%	4,782,664
TOTAL REVENUE	**3,600,963**	**37,323,230**	**42,105,894**	**12.8%**	**4,782,664**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	0	-177,630		-177,630
	0	0	-177,630		-177,630
PUBLIC WORKS					
Salaries	2,565,914	2,637,914	2,574,249	-2.4%	-63,665
Employer Provided Benefits	1,136,741	1,268,268	1,276,358	0.6%	8,090
Internal Service Charges	513,731	6,801,492	7,824,639	15.0%	1,023,147
Internal Services - IT Operations	283,305	393,883	282,300	-28.3%	-111,583
Other Operating Expenses	21,022,300	26,626,734	27,670,755	3.9%	1,044,021
Capital Outlay	968,913	1,039,865	0	-100.0%	-1,039,865
Supervision Allocation	0	0	0		0
Banking Fund Debt Repayments	0	1,210,321	2,655,223	119.4%	1,444,902
	26,490,905	39,978,477	42,283,524	5.8%	2,305,047
TOTAL EXPENDITURES	**26,490,905**	**39,978,477**	**42,105,894**	**5.3%**	**2,127,417**

AUTHORIZED POSITION CAP

	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS	50	59	9
PART-TIME HOURS		1,146	1,146

PUBLIC BUILDING ALLOCATIONS
SUBFUND 5A1

BACKGROUND
This internal service fund accumulates and allocates the cost of the daily operation, maintenance, utilities and security for all public buildings. The costs are billed to the building occupants based on occupied square footage. This fund was set up as part of the FY 14 budget to increase transparency, accuracy and accountability for the various public buildings.

REVENUE
Charges for Services
- This revenue represents the costs billed to other departments and government agencies and is directly related to the budgeted expenditures in this fund.

Miscellaneous Revenue
- This amount represents the tenant revenue for non-City occupants of public buildings.

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

Salaries
- The net decrease is being driven by a $22,799 reduction in overtime.

Internal Service Charges
- The net increase is being driven by increases at the courthouse complex for ADT/guard service ($128,430) and utilities ($374,412) as well as the annex/old federal courthouse for ADT/guard service ($146,755).

Internal Services – IT Operations
- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

Other Operating Expenses
- The net increase is primarily due to an increase in contractual services at the various city buildings totaling $972,680.

Capital Outlay
- The capital funding provided in FY 14 has been redirected by the department to contractual services and other needed areas within the fund.

Banking Fund Debt Repayments
- The table below details the FY 15 banking fund debt repayment by project:

	522,710	687,611	1,479,268	1,175,955	
	FY14 Budget		FY15 Proposed		1,444,902
Project Title	Principal	Interest	Principal	Interest	Change
Ed Ball Building - CIP Project	522,710	687,611	630,489	694,175	114,343
Haverty's Building 2013-187-E	0	0	848,779	481,780	1,330,559

AUTHORIZED POSITION CAP

As a part of the budget process the supervision activity of public buildings was moved into the internal service fund from the General Fund – GSD (SF 011) which increased the cap by 10. The department requested additional changes in the FY 15 budget included moving a position from the pre-trail detention activity to the Public Works office of director activity in the General Fund – GSD which decreased the cap by one. The Department also requested 1,146 additional part-time hours.

REGULATORY COMPLIANCE

GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY 14 PERCENT	CHANGE FROM FY 14 DOLLAR
REVENUE					
Charges for Services	1,437,400	1,325,281	1,161,876	-12.3%	-163,405
Fines and Forfeits	80,907	120,234	91,708	-23.7%	-28,526
Miscellaneous Revenue	3,344	1,912	1,412	-26.2%	-500
TOTAL REVENUE	1,521,652	1,447,427	1,254,996	-13.3%	-192,431
EXPENDITURES					
Salaries	6,494,928	6,837,550	6,863,732	0.4%	26,182
Employer Provided Benefits	2,608,910	3,094,938	3,412,646	10.3%	317,708
Internal Service Charges	1,475,199	2,511,968	2,536,791	1.0%	24,823
Internal Services - IT Operations	611,498	566,995	1,050,737	85.3%	483,742
Other Operating Expenses	2,853,623	1,423,079	1,312,747	-7.8%	-110,332
Capital Outlay	36,000	19	5	-73.7%	-14
TOTAL EXPENDITURES	14,080,159	14,434,549	15,176,658	5.1%	742,109

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS	178	175	-3
PART-TIME HOURS	10,815	10,815	

DIVISION SUMMARY	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY 14 PERCENT	CHANGE FROM FY 14 DOLLAR
ANIMAL CARE & PROTECTIVE SERVICES	2,548,370	3,339,623	3,327,170	-0.4%	-12,453
ENVIRONMENTAL QUALITY	2,579,599	2,811,144	3,101,814	10.3%	290,670
MOSQUITO CONTROL	1,707,201	1,776,987	1,899,262	6.9%	122,275
MUNICIPAL CODE COMPLIANCE	6,377,462	5,434,704	5,929,047	9.1%	494,343
OFFICE OF DIRECTOR	867,527	1,072,091	919,365	-14.2%	-152,726
DEPARTMENT TOTAL	14,080,159	14,434,549	15,176,658	5.1%	742,109

REGULATORY COMPLIANCE
GENERAL FUND - GSD

BACKGROUND

The Regulatory Compliance department contains the Environmental Quality, Municipal Code Compliance, Mosquito Control, Animal Care & Protective Services, Office of the Director and Housing and Community Development division. In addition, the department conducts Clean it Up Green it Up, Keep America Beautiful, Sustainability, Ash Site Clean Up/Project New Ground Activities and Adult Arcade Inspection. The Mayor's recommended budget for FY 15 for the Neighborhoods department will support the agency in completing a range of regulatory functions that will ensure the improvement in the health of the St. Johns River, maintain healthy air quality levels, improve sustainability practices and reduce environmental and safety hazards that impact the citizens of Duval County.

REVENUE

Charges for Services

- The net decrease of $163,405 is primarily due to decreases in animal licenses and permits and water/air annual maintenance fees.

Fines and Forfeits

- The decrease of $28,526 is due mainly to a decrease in animal care and control civil penalty.

Miscellaneous Revenue

- The decrease of $500 is due to the decrease in refund of excise taxes (aviation fuel).

EXPENDITURES

Salaries

- The net increase of $26,182 due is mainly due to salaries overtime.

Employer Provided Benefits

- The net increase of $317,708 is primarily due to an increase in GEEP pension contribution and group hospitalization insurance. This is slightly offset by a decrease in group dental plan and Medicare Tax.

Internal Service Charges

- The net increase of $24,823 is due to an increase building cost allocation. This we offset by decreases mainly in fleet parts/oil/gas, guard service and ADT, and OGC legal allocations.

Internal Services – IT Operations

- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

Other Operating Expenses

- The net decrease of $110,332 is primarily due to decreases in feed for animals and miscellaneous insurance. These were offset by an increase in general liability insurance.

Capital Outlay

- The decrease is a reduction in funding for heavy, specialized office, and computer equipment.

AUTHORIZED POSITION CAP

The employee cap overall was reduced by three (3) positions due to reorganization ordinance 2013-209E, placing these positions to Planning and Development.

MOSQUITO CONTROL - STATE 1
SUBFUND -- 012

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	1,780	457	3,643	697.2%	3,186
Transfers from Fund Balance	245,243	31,250	0	-100.0%	-31,250
	247,023	31,707	3,643	-88.5%	-28,064
REGULATORY COMPLIANCE					
Intergovernmental Revenue	23,083	29,456	26,726	-9.3%	-2,730
Miscellaneous Revenue	11,651	13,190	1,058	-92.0%	-12,132
	34,735	42,646	27,784	-34.8%	-14,862
TOTAL REVENUE	**281,757**	**74,353**	**31,427**	**-57.7%**	**-42,926**
EXPENDITURES					
REGULATORY COMPLIANCE					
Employer Provided Benefits	3	0	0		0
Other Operating Expenses	101,482	55,349	12,423	-77.6%	-42,926
Capital Outlay	10,930	19,004	19,004	0.0%	0
	112,414	74,353	31,427	-57.7%	-42,926
TOTAL EXPENDITURES	**112,414**	**74,353**	**31,427**	**-57.7%**	**-42,926**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

MOSQUITO CONTROL - STATE 1
SUBFUND 012

BACKGROUND
Subfund 012 is mandated by Florida Statute 388.261 to administer mosquito control activities within the county. The Mayor's recommended budget for the Mosquito Control Division in FY 13 will continue to support efforts to control the population of mosquitoes and help reduce mosquito borne illnesses in Duval County.

REVENUE
Non-Departmental / Fund Level Activities
Miscellaneous Revenue

- The increase of $3,186 in Jacksonville Citywide Activities is due to a lower assumption on investment pool earnings.

Transfers from Fund Balance

- There is no transfer of fund balance for FY15.

Regulatory Compliance
Intergovernmental Revenue

- The decrease of $2,730 is due to decreased revenues from the State Department.

Miscellaneous Revenue

- The decrease of $12,132 in Neighborhoods is due to an increase of miscellaneous sales and charges.

EXPENDITURES
Regulatory Compliance
Employer Provided Benefits

- There are no benefits incurred.

Other Operating Expenses

- The decrease of $42,926 is mainly due to a reduction of $17,000 in repair and maintenance supplies, $16,568 in other operating supplies and $13,000 in repairs and maintenance. These are offset by an increase of $3,642 in miscellaneous service and charges.

Capital Outlay

- There is no change in the capital outlay expense.

AUTHORIZED POSITION CAP
There are no positions in this subfund.

AIR POLLUTION TAG FEE
SUBFUND -- 121

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	2,289	10,583	9,989	-5.6%	-594
Transfers from Fund Balance	22,179	18,345	142,143	674.8%	123,798
	24,468	28,928	152,132	425.9%	123,204
REGULATORY COMPLIANCE					
State Shared Revenue	593,686	605,302	591,942	-2.2%	-13,360
Charges for Services	132	0	0		0
	593,818	605,302	591,942	-2.2%	-13,360
TOTAL REVENUE	**618,285**	**634,230**	**744,074**	**17.3%**	**109,844**
EXPENDITURES					
REGULATORY COMPLIANCE					
Salaries	370,571	366,250	366,686	0.1%	436
Employer Provided Benefits	160,255	170,636	190,055	11.4%	19,419
Internal Service Charges	6,253	7,387	5,931	-19.7%	-1,456
Internal Services - IT Operations	0	22,699	22,106	-2.6%	-593
Other Operating Expenses	11,496	20,526	25,381	23.7%	4,855
Capital Outlay	0	9,980	97,163	873.6%	87,183
Indirect Cost	37,670	36,752	36,752	0.0%	0
	586,244	634,230	744,074	17.3%	109,844
TOTAL EXPENDITURES	**586,244**	**634,230**	**744,074**	**17.3%**	**109,844**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS	7	7	
PART-TIME HOURS			

AIR POLLUTION TAG FEE
SUBFUND 121

BACKGROUND
Ordinance 2008-0513 grants the authority for the Air Pollution Tag fee, within the Environmental Quality Division, to be assessed in order to support activities which ensure compliance with the National Ambient Air Quality Standards. Activities include but are not limited to permit compliance, inspection of air pollution sources, and citizen complaints.

REVENUE
Non-Departmental / Fund Level Activities
Transfers from Fund Balance

- The increase of $123,798 is due to an increased fund balance appropriation for FY15.

Regulatory Compliance
State Shared Revenue

- The decrease of $13,360 is due to lower revenue from auto license air pollution control fees.

EXPENDITURES
Regulatory Compliance
Employer Provided Benefits

- The increase of $19,419 is mainly due to an increase of $13,331 in pension contribution and of $8,149 in group hospitalization insurance.

Internal Service Charges

- The net decrease of $1,456 is mainly due to a decrease of $1,195 in fleet parts/oil/gas and of $1,181 in tech refresh. This is somewhat offset by an increase of $673 in fleet repairs/maintenance.

Other Operating Expenses

- The net increase of $4,855 is mainly due to an increase of $6,000 in electricity (utility bills) and $4,000 in equipment rentals. This is somewhat offset by a decrease of $3,000 in miscellaneous services and charges and of $1,470 in other rent.

Capital Outlay

- The increase of $87,183 is due to a rise in the purchasing of other heavy equipment for FY 15.

AUTHORIZED POSITION CAP
There were no changes to the employee cap.

AIR POLLUTION EPA (111.750)
SUBFUND -- 127

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	3,068	9,621	9,621	0.0%	0
Transfers From Other Funds	421,860	424,269	763,829	80.0%	339,560
	424,928	433,890	773,450	78.3%	339,560
REGULATORY COMPLIANCE					
Intergovernmental Revenue	792,376	531,521	531,521	0.0%	0
Other Sources	0	0	0		0
	792,376	531,521	531,521	0.0%	0
TOTAL REVENUE	**1,217,304**	**965,411**	**1,304,971**	**35.2%**	**339,560**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Cash Carryover	0	-42,681	0	-100.0%	42,681
	0	-42,681	0	-100.0%	42,681
REGULATORY COMPLIANCE					
Salaries	777,841	605,857	621,356	2.6%	15,499
Employer Provided Benefits	298,935	284,451	311,638	9.6%	27,187
Internal Service Charges	37,216	28,546	271,920	852.6%	243,374
Internal Services - IT Operations	4,451	11,941	26,608	122.8%	14,667
Other Operating Expenses	61,882	27,539	23,691	-14.0%	-3,848
Indirect Cost	77,375	49,758	49,758	0.0%	0
Payment to Fiscal Agents	0	0	0		0
	1,257,699	1,008,092	1,304,971	29.4%	296,879
TOTAL EXPENDITURES	**1,257,699**	**965,411**	**1,304,971**	**35.2%**	**339,560**

AUTHORIZED POSITION CAP

	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS	13	13	0
PART-TIME HOURS			

AIR POLLUTION EPA (111.750)
SUBFUND 127

BACKGROUND
The Clean Air Act of 1970 allows for the Air Pollution EPA grant, within the Environmental Quality Division, to help support activities to ensure compliance with Federal and State Air Quality Standards. Activities include but are not limited to permit compliance, ambient air monitoring, and citizen complaints.

REVENUE
Non-Departmental / fund Level Activities
Transfers From Other Funds
- The increase of $339,560 is due to the contribution from the General Fund for FY15.

EXPENDITURES
Regulatory Compliance
Salaries
- The increase of $15,499 is due to increases of $13,093 in permanent and probationary salaries.

Employer Provided Benefits
- The increase of $27,187 is mainly due to an increase of costs for pension contributions.

Internal Service Charges
- The increase of $243,374 is mainly due to increases of $161,770 in fleet parts/oil/gas and of $83,620 in fleet repairs/maintenance.

Internal Services – IT Operations
- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

Other Operating Expenses
- The decrease of $3,848 is mainly due to a reduction in cost for miscellaneous insurance.

AUTHORIZED POSITION CAP
There were no changes to the employee cap.

AMBIENT AIR MONITORING
SUBFUND -- 128

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	1,307	5,648	5,243	-7.2%	-405
	1,307	5,648	5,243	-7.2%	-405
REGULATORY COMPLIANCE					
Intergovernmental Revenue	4,000	13,605	8,362	-38.5%	-5,243
	4,000	13,605	8,362	-38.5%	-5,243
TOTAL REVENUE	**5,307**	**19,253**	**13,605**	**-29.3%**	**-5,648**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Cash Carryover	5,862	0	0		0
	5,862	0	0		0
REGULATORY COMPLIANCE					
Other Operating Expenses	1,236	19,253	13,605	-29.3%	-5,648
	1,236	19,253	13,605	-29.3%	-5,648
TOTAL EXPENDITURES	**7,098**	**19,253**	**13,605**	**-29.3%**	**-5,648**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

AMBIENT AIR MONITORING
SUBFUND 128

BACKGROUND
The Environmental Quality Division is mandated by the U.S. Department of Environmental Protection to monitor air quality in Duval County and observe progress whenever possible.

REVENUES
Intergovernmental Revenue

- The decrease of $5,243 is due to a reduction in revenue from the State Department of Environmental Protection.

EXPENDITURES
Other Operating Expenses

- The decrease of $5,648 is due to the budgetary reduction for miscellaneous services and charges.

AUTHORIZED POSITION CAP
There are no positions associated with this sub fund.

HAZARDOUS WASTE PROGRAM
SUBFUND -- 154

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	2,695	11,638	10,204	-12.3%	-1,434
Transfers from Fund Balance	12,419	0	0		0
	15,114	11,638	10,204	-12.3%	-1,434
REGULATORY COMPLIANCE					
Charges for Services	402,646	436,975	439,878	0.7%	2,903
	402,646	436,975	439,878	0.7%	2,903
TOTAL REVENUE	**417,759**	**448,613**	**450,082**	**0.3%**	**1,469**
EXPENDITURES					
REGULATORY COMPLIANCE					
Salaries	191,682	190,592	173,829	-8.8%	-16,763
Employer Provided Benefits	78,083	89,491	85,988	-3.9%	-3,503
Internal Service Charges	11,274	15,307	12,973	-15.2%	-2,334
Internal Services - IT Operations	9,711	9,298	13,200	42.0%	3,902
Other Operating Expenses	31,601	101,864	101,325	-0.5%	-539
Capital Outlay	3,745	1	1	0.0%	0
Indirect Cost	95,095	42,060	62,766	49.2%	20,706
	421,190	448,613	450,082	0.3%	1,469
TOTAL EXPENDITURES	**421,190**	**448,613**	**450,082**	**0.3%**	**1,469**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS	5	5	
PART-TIME HOURS			

HAZARDOUS WASTE PROGRAM
SUBFUND 154

BACKGROUND
The Environmental Quality Division is mandated by Florida Statute 403.7225 to perform hazardous waste assessments within the county. Employees perform hazardous waste verification inspections that include pollution prevention, outreach, and education and compliance assistance activities. They inspect types, amounts and sources of hazardous waste generated by generators and companies.

REVENUE
Non-Departmental/Fund Level Activities
Miscellaneous Revenue
- The decrease of $1,434 is due to lower investment pool earnings.

Regulatory Compliance
Charges for Services
- The increase of $2,903 is due to a higher revenue assumption for hazardous waste fees.

EXPENDITURES
Regulatory Compliance
Salaries
- The decrease of $16,763 is due primarily to salary reductions.

Employer Provided Benefits
- The decrease of $3,503 is mainly due to a decrease of $2,144 in group hospitalization insurance and a decrease of $1,191 in workers compensation charges.

Internal Service Charges
- The decrease of $2,334 is predominantly due to $1,636 decrease in copy center and mailroom charges as well as $1,093 in fleet charges.

Internal Services – IT Operations
- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

Other Operating Expenses
- The decrease of $539 is due to a decrease in general liability insurance.

Indirect Cost
- The increase of $20,706 is due to the indirect cost study done by MAXIMUS Consulting Services, Inc.

AUTHORIZED POSITION CAP
There were no changes to the employee cap.

ANIMAL CARE&PROTECTIVE SVC(111.456)
SUBFUND -- 15D

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
DEPARTMENT OF NEIGHBORHOODS					
Fines and Forfeits	0	0	-3,461		-3,461
	0	0	-3,461		-3,461
REGULATORY COMPLIANCE					
Licenses and Permits	1,000	1,500	600	-60.0%	-900
Fines and Forfeits	9,825	10,500	7,869	-25.1%	-2,631
Miscellaneous Revenue	1,868	2,500	1,500	-40.0%	-1,000
	12,693	14,500	9,969	-31.2%	-4,531
TOTAL REVENUE	**12,693**	**14,500**	**6,508**	**-55.1%**	**-7,992**
EXPENDITURES					
DEPARTMENT OF NEIGHBORHOODS					
Internal Service Charges	0	0	-1		-1
Other Operating Expenses	0	0	-5,541		-5,541
	0	0	-5,542		-5,542
REGULATORY COMPLIANCE					
Other Operating Expenses	2,192	14,500	12,050	-16.9%	-2,450
	2,192	14,500	12,050	-16.9%	-2,450
TOTAL EXPENDITURES	**2,192**	**14,500**	**6,508**	**-55.1%**	**-7,992**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

ANIMAL CARE & PROTECTIVE SERVICES (111.456)
SUBFUND 15D

BACKGROUND
Ordinance 2010-527 grants the Animal Care and Protective Services Division authority to oversee the Training and Cruelty Prevention Fund. Revenues are derived from a $5 surcharge on civil penalties related to animal cruelty ordinances.

REVENUE
Regulatory Compliance
Fines and Forfeits
- The budgetary amount in this category is an all years' adjustment to decrease the budget to actuals in activities/indexcodes that are no longer used.

Licenses and Permits
- This represents the amount of dangerous dog permit revenue anticipated in FY 15.

Fines and Forfeits
- This represents the amount of fines to be collected in FY 15 pursuant to section 462.108 of the City's ordinance code.

Miscellaneous Revenue
- This represents the amount of revenue estimated in FY 15 in fees for classes.

EXPENDITURES
Regulatory Compliance
Internal Service Charges
Other Operating Expenses
- The budgetary amount in this category is an all years' adjustment to decrease the budget to actuals in activities/indexcodes that are no longer used.

Other Operating Expenses
- The funding provided in FY 15 is for travel ($6,700) and training ($5,350) expenses.

AUTHORIZED POSITION CAP
There are no positions in this subfund.

VETERINARY SERVICES (111.455)
SUBFUND -- 15G

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
DEPARTMENT OF NEIGHBORHOODS					
Charges for Services	0	0	925		925
Fines and Forfeits	0	0	99,285		99,285
Miscellaneous Revenue	0	0	156,630		156,630
Transfers from Fund Balance	0	0	-258,912		-258,912
	0	0	-2,072		-2,072
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	0	-8,682	0	-100.0%	8,682
Transfers from Fund Balance	0	0	-403		-403
	0	-8,682	-403	-95.4%	8,279
REGULATORY COMPLIANCE					
Charges for Services	146,974	387	110,376	28420.9%	109,989
Fines and Forfeits	0	-12,594	0	-100.0%	12,594
Miscellaneous Revenue	310	10,402	0	-100.0%	-10,402
Transfers from Fund Balance	0	-45,931	0	-100.0%	45,931
	147,284	-47,736	110,376	-331.2%	158,112
TOTAL REVENUE	**147,284**	**-56,418**	**107,901**	**-291.3%**	**164,319**
EXPENDITURES					
DEPARTMENT OF NEIGHBORHOODS					
Salaries	0	0	-7,625		-7,625
Employer Provided Benefits	0	0	-8,117		-8,117
Internal Service Charges	0	0	15		15
Other Operating Expenses	0	0	-4,543		-4,543
	0	0	-20,270		-20,270
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Other Operating Expenses	0	0	-876		-876
Cash Carryover	0	-101,408	0	-100.0%	101,408
	0	-101,408	-876	-99.1%	100,532
REGULATORY COMPLIANCE					
Salaries	0	-41,851	0	-100.0%	41,851
Employer Provided Benefits	0	-7,626	0	-100.0%	7,626
Internal Service Charges	0	-14	0	-100.0%	14
Other Operating Expenses	119,158	94,481	129,047	36.6%	34,566
	119,158	44,990	129,047	186.8%	84,057
TOTAL EXPENDITURES	**119,158**	**-56,418**	**107,901**	**-291.3%**	**164,319**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

VETERINARY SERVICES (111.455)
SUBFUND 15G

BACKGROUND
Ordinance 2010-527 grants the Animal Care and Protective Services Division authority to oversee the Veterinary Services Trust Fund. Revenues are derived from animal licenses and permits. This is an all years fund and as such, during the budget process the amounts budgeted may include de-appropriating unused balances in both expense and revenue from the fiscal year just closed (FY 12). The clean-up of an all-years fund, as part of the annual budget, may cause negative totals. The upcoming fiscal year budget needs are netted against the all-years balances to determine the FY 14 proposed "change" to the all-years appropriation.

REVENUE
Department of Neighborhoods

- The budgetary amount in this category is an all years' adjustment to increase or decrease the budget to actuals in activities/indexcodes that are no longer used.

Non-Departmental / Fund Level Activities
Transfers from Fund Balance

- The budgetary amount in this category removes a prior year budgetary appropriation that should not be in an all years' fund.

Regulatory Compliance
Charges for Services

- This amount represents the anticipated FY 15 revenue for animal licenses & permits.

Fine and Forfeits
Miscellaneous Revenue
Transfers from Fund Balance

- The all years' adjustments from FY14 have been removed.

EXPENDITURES
Department of Neighborhoods

- The budgetary amount in this category is an all years' adjustment to increase or decrease the budget to actuals in activities/indexcodes that are no longer used.

Non-Departmental / Fund Level Activities
Other Operating Expenses

- The budgetary amount in this category removes a prior year budgetary appropriation that should not be in the non-departmental activity.

Regulatory Compliance
Salaries
Employer Provided Benefits
Internal Services Charges

- The all years' adjustments from FY14 have been removed.

Other Operating Expenses

- This amount represents the Departments requested funding for FY 15.

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

ANIMAL CARE&PROTECTIVE SVCS (111.450)
SUBFUND -- 1H2

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	14,097	0	0		0
Transfers from Fund Balance	0	-5,431	0	-100.0%	5,431
	14,097	-5,431	0	-100.0%	5,431
REGULATORY COMPLIANCE					
Charges for Services	805,599	264,102	619,392	134.5%	355,290
Fines and Forfeits	6,755	150,541	0	-100.0%	-150,541
Miscellaneous Revenue	22,923	51,853	4,803	-90.7%	-47,050
Transfers from Fund Balance	0	-28,427	0	-100.0%	28,427
	835,277	438,069	624,195	42.5%	186,126
TOTAL REVENUE	**849,375**	**432,638**	**624,195**	**44.3%**	**191,557**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	-2,560	0	-100.0%	2,560
Cash Carryover	0	-310,995	-20,452	-93.4%	290,543
	0	-313,555	-20,452	-93.5%	293,103
REGULATORY COMPLIANCE					
Salaries	80,320	51,684	0	-100.0%	-51,684
Salary & Benefit Lapse	0	5,120	0	-100.0%	-5,120
Employer Provided Benefits	32,535	31,298	0	-100.0%	-31,298
Internal Service Charges	0	38	0	-100.0%	-38
Internal Services - IT Operations	0	378	1,672	342.3%	1,294
Other Operating Expenses	652,006	660,220	642,975	-2.6%	-17,245
Capital Outlay	0	-2,545	0	-100.0%	2,545
	764,861	746,193	644,647	-13.6%	-101,546
TOTAL EXPENDITURES	**764,861**	**432,638**	**624,195**	**44.3%**	**191,557**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS	1		-1
PART-TIME HOURS			

ANIMAL CARE & PROTECTIVE SERVICES (111.450)
SUBFUND 1H2

BACKGROUND
Ordinance 2010-527 grants the Animal Care and Protective Services Division authority to oversee the Veterinary Services and Spay and Neuter Rebate Trust Fund. Revenues are derived from additional licensing fees for unaltered animals and revenues generated by the adoption of animals from the city's Animal Care and Control facilities. This is an all years fund and as such, during the budget.

REVENUE
Non-Departmental / Fund Level Activities
Transfer from Fund Balance
- The budgetary amount in FY14 removed a prior year budgetary appropriation that should not be in an all years' fund.

Regulatory Compliance
Charges for Services
- There is an increase of $355,290 resulting from increases of $255,437 in animal adoption fees, $187,560 in animal licenses and permits. The offset of these charges are decrease by $83,156 in animal control medical fees, $4,030 in bad check fees and $486 in animal control and shelter fees.

Fines and Forfeits
- This revenue category decreased $150,541 primarily $148,841 in spay and neuter forfeited deposits and $1,700 in animal care & control civil penalties.

Miscellaneous Revenue
- This revenue category decreased $47,050 as a result of contributions from private sources reduced.

Transfers from Fund Balance
- The budgetary amount in FY14 removed a prior year budgetary appropriation that should not be in an all years' fund.

EXPENDITURES
Non-Departmental / Fund Level Activities
Salary and Benefit Lapse
- The budgetary amount in FY14 was an all years' adjustment that is not required in this category for FY15.

Cash Carryover
- The budgetary amount in this category removes a prior year budgetary appropriation that should not be in an all years' fund.

Regulatory Compliance
Salaries
Salary & Benefit Lapse
Employer Provided Benefits
Internal Service Charges
Capital Outlay
- The budgetary amounts in FY14 were an all years' adjustment that are not required for FY15.

Internal Services – IT Operations

- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

Other Operating Expenses

- The decrease of $17,245 is a mainly due to a reduction of $539,150 in trust fund authorized expenditures. This is offset with increases of $194,029 in advertising and promotion, $155,965 in chemical and drugs, $69,758 in miscellaneous services and supplies, $69,060 in other operating expense and $33,637 in repairs and maintenance.

AUTHORIZED POSITION CAP

The authorized employee cap has decreased by one (1) position.

ADULT ARCADES (155.109)
SUBFUND -- 1HK

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
REGULATORY COMPLIANCE					
Licenses and Permits	243,450	0	0		0
Fines and Forfeits	2,100	0	0		0
Miscellaneous Revenue	3,945	0	0		0
	249,495	0	0		0
TOTAL REVENUE	**249,495**	**0**	**0**		**0**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Cash Carryover	202,484	-179,325	-190,808	6.4%	-11,483
	202,484	-179,325	-190,808	6.4%	-11,483
REGULATORY COMPLIANCE					
Salaries	106,267	105,976	105,976	0.0%	0
Employer Provided Benefits	45,099	55,169	60,012	8.8%	4,843
Internal Service Charges	9,805	13,506	18,521	37.1%	5,015
Internal Services - IT Operations	10,744	1,120	2,776	147.9%	1,656
Other Operating Expenses	1,489	3,551	3,523	-0.8%	-28
Capital Outlay	0	3	0	-100.0%	-3
	173,404	179,325	190,808	6.4%	11,483
TOTAL EXPENDITURES	**375,888**	**0**	**0**		**0**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS	2	2	
PART-TIME HOURS			

ADULT ARCADES (155.109)
SUBFUND 1HK

BACKGROUND
Ordinance 2010-326 grants the Office of the Director authority to oversee the inspection of Adult Arcade establishments in Duval County. Revenues are derived from permitting fees from establishments offering gaming/sweepstakes entertainment services.

REVENUE
No Revenue has been budgeted in this subfund for FY 15.

EXPENDITURES
Non-Departmental / Fund Level Activities

Cash Carryover

- The budgetary amount in this category removes a portion of a prior year budgetary appropriation that should not be in an all years' fund in order to balance the fund.

Regulatory Compliance

Employer Provided Benefits

- The increase of $4,843 is caused by increases of $3,910 in pension contribution and $1,155 in group hospitalization insurance. There is a decrease of $239 in the worker's compensation insurance.

Internal Service Charges

- The increase of $5,015 is predominantly due to the $5,947 rise in fleet parts/oil/gas and $4,048 in fleet repairs maintenance. There is a reduction of $4,980 in OGC legal charges.

Internal Services – IT Operations

- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

Other Operating Expenses

- The decrease of $28 is slightly offset by reductions totaling $23 in miscellaneous and general liability insurance.

Non-Departmental / Fund Level Activities

Cash Carryover

- The decrease of $11,483 is due to a decrease of $213,937 cash carryover and with an increase of $202,484 in cash carryover – to fund balance.

AUTHORIZED POSITION CAP
There are no changes.

STORMWATER SERVICES
SUBFUND -- 461

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	45,030	0	0		0
Transfers From Other Funds	1,557,442	1,557,442	1,561,058	0.2%	3,616
	1,602,472	1,557,442	1,561,058	0.2%	3,616
PUBLIC WORKS					
Charges for Services	30,258,819	28,899,110	29,207,958	1.1%	308,848
Miscellaneous Revenue	420	0	0		0
	30,259,239	28,899,110	29,207,958	1.1%	308,848
TOTAL REVENUE	**31,861,710**	**30,456,552**	**30,769,016**	**1.0%**	**312,464**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Debt Service	2,970,995	3,686,656	3,694,873	0.2%	8,217
Transfers to Other Funds	5,837,679	7,443,023	5,837,152	-21.6%	-1,605,871
Banking Fund Debt Repayments	2,288,138	2,442,929	2,724,416	11.5%	281,487
	11,096,812	13,572,608	12,256,441	-9.7%	-1,316,167
PARKS, RECREATION & COMMUNITY SVCS					
Salaries	17,920	37,272	46,236	24.1%	8,964
Employer Provided Benefits	260	540	670	24.1%	130
Other Operating Expenses	5,502	11,246	11,313	0.6%	67
	23,681	49,058	58,219	18.7%	9,161
PUBLIC WORKS					
Salaries	5,688,000	4,482,581	4,695,325	4.7%	212,744
Employer Provided Benefits	3,031,156	2,492,286	2,616,977	5.0%	124,691
Internal Service Charges	1,958,347	2,140,899	2,476,684	15.7%	335,785
Internal Services - IT Operations	119,269	119,637	174,055	45.5%	54,418
Other Operating Expenses	3,832,156	6,295,044	6,995,410	11.1%	700,366
Capital Outlay	41,724	1	1	0.0%	0
Indirect Cost	1,431,674	1,180,812	1,088,791	-7.8%	-92,021
	16,102,327	16,711,260	18,047,243	8.0%	1,335,983
REGULATORY COMPLIANCE					
Salaries	210,563	48,431	235,116	385.5%	186,685
Employer Provided Benefits	94,285	43,710	134,371	207.4%	90,661
Internal Service Charges	14	997	241	-75.8%	-756
Internal Services - IT Operations	3,707	3,493	20,716	493.1%	17,223
Other Operating Expenses	31,501	16,788	16,668	-0.7%	-120
Capital Outlay	0	10,207	1	-100.0%	-10,206
	340,070	123,626	407,113	229.3%	283,487
TOTAL EXPENDITURES	**27,562,890**	**30,456,552**	**30,769,016**	**1.0%**	**312,464**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS	22	48	26
PART-TIME HOURS	2,600	2,600	

STORMWATER SERVICES
SUBFUND 461

BACKGROUND

The Stormwater Services fund provides a dedicated funding source, through the Stormwater fee, and operating budget for various Departments including Neighborhoods, Parks & Recreations and Public Works. The Neighborhoods Department - Environmental Quality Division is responsible for inspections of illicit connections to drainage systems, inspections of high priority industries, and surface water quality monitoring. The Parks & Recreation Department administers the Florida Yards Program to address issues with pollution and disappearing habitats and serves to maintain compliance with a stormwater regulatory permit. The Public Works Department is responsible for completing various flood and drainage mitigation projects, clean canals and ditches, address stormwater treatment issues, maintain collection and pumping systems, as well as stormwater treatment facilities (ponds).

REVENUE

Non-Departmental / Fund Level Activities

Transfers from Other Funds

- Stormwater User Fees are waived for 501(c) 3 organizations, and individuals and families who are economically disadvantaged. The general fund subsidizes stormwater revenue to compensate for these waivers.

Public Works

Charges for Services

- The net increase of $308,848 is primarily due to increases of $255,235 in Stormwater fee and $77,286 in Stormwater late fees collections. These were slightly offset by a decrease of ($23,482) in user fees reductions.

EXPENDITURES

Non-Departmental / Fund Level Activities

Debt Service

- The net increase of $8,217 is attributable to reductions of ($23,578) in debt service transfers out – fiscal agent fee costs and ($53,715) in debt service transfers out – interest. These were somewhat offset by an increase of $85,510 in debt service transfers out – principal costs.

Transfers to Other Funds

- The decrease of ($1,605,871) is due to a decreased transfer to the Stormwater Capital Projects subfund (SF 462). This amount represents the excess revenue over expenditures in this fund that is transferred to the Stormwater Services - Capital Project fund (SF 462) be used as pay-go funds for various capital projects.

Banking Fund Debt Repayment

- The net increase of $281,487 is due to increases of $73,668 in banking fund interest allocation costs and $207,819 in banking fund principal allocation costs.

Parks, Recreation & Community Services

Salaries

- The increase of $8,964 is attributable to an increase in permanent and probationary salary costs.

Employer Provided Benefits

- The increase of $130 is due to an increase in Medicare tax costs.

Public Works

Salaries

- The net increase of $212,744 is mainly due to the transfer in of (26) employees into the R-O-W Grounds Maintenance (SF 461) Stormwater. The transfers resulted in an increase of $239,138 in permanent and probationary salary as well as reductions of ($1,250) in special pay, ($24,459) in leave rollback/sellback costs.

Employer Provided Benefits

- The net increase of $124,691 is primarily due to increases of $178,718 in GEPP pension contribution, $28,258 in group hospitalization insurance, and $12,163 GEPP defined contribution pension. These we offset by a reduction of ($96,719) in workers' compensation insurance.

Internal Service Charges

- The net increase of $335,785 is mainly due to increases of $310,262 in fleet vehicle allocation, $15,375 in utilities allocation, $15,939 in building maintenance costs. These were offset by a decrease of ($95,169) in guard service and ADT allocation charges.

Internal Service – IT Operations

- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

Other Operating Expenses

- The net increase of $700,366 is primarily due to increases of $606,238 in contractual services, $65,000 in equipment rental, and $31,000 in repair and maintenance supplies costs.

Indirect Costs

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

Regulatory Compliance

Salaries

- The increase of $186,685 is due to the transfer of (5) employees into this activity which resulted in increases of $178,231 in permanent and probationary salaries, $3,999 in overtime salaries and $4,455 in special pay pensionable costs.

Employer Provided Benefits

- The increase of $90,661 is mainly due to increases of $46,756 in pension contribution and $42,112 in group hospitalization insurance.

Internal Service Charges

- The decrease of $756 is primarily due to decreases of $795 in tech refresh charges.

Internal Service – IT Operations

- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

Other Operating Expenses

- The decrease of $120 is mainly due to a reduction of $164 in office supplies which was offset by an increase of $50 in general liability insurance.

Capital Outlay

- The decrease of $10,206 is attributable to a decrease in specialized equipment costs.

AUTHORIZED POSITION CAP

The cap was increased by a net of (26) positions; (27) authorized positions were moved out of the Public Works activity in the General Fund – GSD (SF 011) to the Public Works activity in this subfund (SF 461); (1) position was moved to the new Moving and Landscaping Division with the subfund (SF 461).

SUPERVISOR OF ELECTIONS

GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY 14 PERCENT	CHANGE FROM FY 14 DOLLAR
REVENUE					
Miscellaneous Revenue	346,635	6,000	15,000	150.0%	9,000
TOTAL REVENUE	346,635	6,000	15,000	150.0%	9,000
EXPENDITURES					
Salaries	2,300,038	2,634,959	4,550,852	72.7%	1,915,893
Salary & Benefit Lapse	0	-159,493	-26,791	-83.2%	132,702
Employer Provided Benefits	613,180	736,333	825,958	12.2%	89,625
Internal Service Charges	148,788	225,671	258,294	14.5%	32,623
Internal Services - IT Operations	243,663	247,602	319,505	29.0%	71,903
Other Operating Expenses	1,610,582	2,225,721	2,798,075	25.7%	572,354
Capital Outlay	0	4	2	-50.0%	-2
Extraordinary Lapse	0	-587,604	0	-100.0%	587,604
Banking Fund Debt Repayments	1,540,514	348,674	93,769	-73.1%	-254,905
TOTAL EXPENDITURES	6,456,765	5,671,867	8,819,664	55.5%	3,147,797

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS	35	35	
PART-TIME HOURS	56,782	181,220	124,438

DIVISION SUMMARY	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY 14 PERCENT	CHANGE FROM FY 14 DOLLAR
ELECTIONS	2,999,708	1,709,089	5,300,840	210.2%	3,591,751
REGISTRATION	3,457,057	3,962,778	3,518,824	-11.2%	-443,954
DEPARTMENT TOTAL	6,456,765	5,671,867	8,819,664	55.5%	3,147,797

SUPERVISOR OF ELECTIONS
GENERAL FUND - GSD

BACKGROUND

The Supervisor of Elections Office registers all voters in Duval County, educates voters with State and local laws and how to vote, staffs early voting sites prior to an election, staffs call center prior to an election, processes absentee ballots prior to an election and conducts State and local elections of Duval County in accordance with the elections laws of Florida.

REVENUES

Miscellaneous Revenue

- The increase of $9,000 is due to a budgetary increase in miscellaneous sales and charges.

EXPENDITURES

Salaries

- The net increase is being driven by a $1,933,400 increase in part-time salaries for the three elections scheduled in FY 15.

Salary & Benefits Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 15. The salary and benefit lapse has been reduced based on the use of an automated methodology of budgeting election costs.

Employer Provided Benefits

- The net increase is primarily attributable to increases in pension contribution, Medicare costs related to the increased part-time salaries mentioned above, and Florida retirement system pension costs.

Internal Service Charges

- The net increase is mainly the result of a rise of $89,470 in utilities allocation. This is somewhat offset by decreases of $37,510 in copy center and of $7,702 in OGC legal.

Internal Services – IT Operations

- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

Other Operating Expenses

- The net increase is mainly the result of increases of $623,046 in other operating supplies, of $377,151 in hardware/software maintenance & licenses, of $210,000 in advertising and promotion, and of $120,265 in miscellaneous services and charges. This is somewhat offset by decreases of $448,991 in rentals, of $290,230 in repairs and of $217,310 in maintenance and office supplies.

Extraordinary Lapse

- The extraordinary lapse from FY 14 has been removed.

Banking Fund Debt Repayment

- The table below compares the FY 14 and FY 15 banking fund debt repayment by project:

	291,257	57,417	74,582	19,187	
	FY14 Budget		FY15 Proposed		-254,905
Project Title	Principal	Interest	Principal	Interest	Change
Automark Voter Assistance Terminals	17,875	340	0	0	-18,215
EViD Poll Books	175,850	56,302	74,582	19,187	-138,383
Voting Machines	97,532	775	0	0	-98,307

AUTHORIZED POSITION CAP
Additional part-time hours were added in the budget process for the various elections in FY 15.

TAX COLLECTOR
SUBFUND -- 017

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	11,332	26,833	5,818	-78.3%	-21,015
Transfers From Other Funds	3,891,977	5,269,603	6,875,898	30.5%	1,606,295
Transfers from Fund Balance	1,316,839	350,000	0	-100.0%	-350,000
	5,220,148	5,646,436	6,881,716	21.9%	1,235,280
TAX COLLECTOR					
Licenses and Permits	4,735	5,000	5,000	0.0%	0
Charges for Services	8,858,595	9,072,675	9,242,320	1.9%	169,645
Miscellaneous Revenue	772,606	19,000	17,000	-10.5%	-2,000
	9,635,936	9,096,675	9,264,320	1.8%	167,645
TOTAL REVENUE	**14,856,084**	**14,743,111**	**16,146,036**	**9.5%**	**1,402,925**
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	-352,822	-338,247	-4.1%	14,575
	0	-352,822	-338,247	-4.1%	14,575
TAX COLLECTOR					
Salaries	7,804,967	8,046,252	8,376,494	4.1%	330,242
Employer Provided Benefits	2,925,352	3,659,498	4,004,953	9.4%	345,455
Internal Service Charges	348,514	564,972	666,544	18.0%	101,572
Internal Services - IT Operations	929,001	837,675	1,364,128	62.8%	526,453
Other Operating Expenses	1,853,024	1,987,534	2,072,160	4.3%	84,626
Capital Outlay	676,041	2	4	100.0%	2
	14,536,899	15,095,933	16,484,283	9.2%	1,388,350
TOTAL EXPENDITURES	**14,536,899**	**14,743,111**	**16,146,036**	**9.5%**	**1,402,925**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS	226	226	
PART-TIME HOURS	54,080	54,080	

TAX COLLECTOR
SUBFUND 017

BACKGROUND
The Tax Collector's budget includes funding for the branches, current and delinquent taxes, and supervision and general collection.

REVENUE
Non-Departmental/Fund Level Activities
Miscellaneous Revenue
- The decrease of $21,015 in Citywide Activities is mainly due to lower investment earnings.

Transfers From Other Funds
- This amount represents the transfer from the General Fund – GSD in order to balance up this fund.

Transfers From Fund Balance
- The decrease of $350,000 is attributable to a decrease in fund balance.

Tax Collector
Charges for Services
- The net increase of $169,645 is mainly attributed to increases in form 100 and tag registrations ($75,000), advertising – real estate ($68,000), fast title service ($15,000) and reimbursement from building & zoning ($8,191).

Miscellaneous Revenue
- The decrease of $2,000 is attributed to miscellaneous sales and charges.

EXPENDITURES
Non-Departmental/Fund Level Activities
Salary & Benefit Lapse
- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 15.

Tax Collector
Salaries
- The net increase of $330,242 is mainly due to six (6) positions unfunded in FY 14 are funded in FY 15 and revised salaries per civil service rules.

Employer Provided Benefits
- The net increase of $345,455 is mainly attributable to increases in pension GEPP of $222,748, group health insurance of $68,165, defined contribution pension of $28,254, FRS of $17,252, and Medicare tax of $8,248.

Internal Service Charges
- The net increase of $101,572 is mainly attributable to increases in building cost allocation – Yates of $95,850 and legal of $32,885. This is offset somewhat with a decrease in IT system development of $24,678.

Internal Services – IT Operations
- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

Other Operating Expenses

- The net increase of $84,626 is mainly attributable to increases in contractual services of $55,102 of $30,000.

AUTHORIZED POSITION CAP

The cap has not changed.

COURTS

GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY 14 PERCENT	CHANGE FROM FY 14 DOLLAR
EXPENDITURES					
Salaries	0	0	106,155		106,155
Employer Provided Benefits	0	0	43,347		43,347
Internal Service Charges	25,405	3,130,679	3,494,541	11.6%	363,862
Internal Services - IT Operations	119,013	135,241	444,153	228.4%	308,912
Other Operating Expenses	405,035	167,269	160,289	-4.2%	-6,980
Capital Outlay	13,883	343,503	57,012	-83.4%	-286,491
TOTAL EXPENDITURES	563,337	3,776,692	4,305,497	14.0%	528,805

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS		1	1
PART-TIME HOURS			

DIVISION SUMMARY	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY 14 PERCENT	CHANGE FROM FY 14 DOLLAR
CIRCUIT COURT	543,998	768,229	838,933	9.2%	70,704
COUNTY COURT	19,339	3,008,463	3,466,564	15.2%	458,101
DEPARTMENT TOTAL	563,337	3,776,692	4,305,497	14.0%	528,805

COURTS
GENERAL FUND - GSD

BACKGROUND

The Courts' budget includes the Circuit Court and County Court expenses exclusive of the cost of Judges and other State employees. Also included in the budget are certain costs associated with the operation of the Court Administrator's Office. Due to Revision 7 to Article 5 of the State Constitution, the County is now responsible for paying expenses related to certain court-related functions. The County is responsible for providing facilities, maintenance, utilities, security, communications, existing radio systems and the existing Multi-Agency Criminal Justice Information System (CJIS) to the Courts.

EXPENDITURES

Salaries

- The increase is due to the addition of one (1) position, which was transferred over from Juvenile Drug Court (Subfund 15L).

Employer Provided Benefits

- The increase of $43,347 is mainly due to the increases in pension contribution and group hospitalization insurance.

Internal Service Charges

- The net increase of $363,862 is attributable to increases in building cost allocations for the Courthouse ($317,765), Ed Ball ($38,048) and St. James ($15,989).

Internal Services – IT Operations

- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

Other Operating Expenses

- The net decrease of $6,980 is primarily attributable to reductions of $10,600 in professional services, of $1,690 in other operating supplies, and of $1,416 in membership dues. This is somewhat offset by an increase of $4,448 in general liability insurance and of $3,300 in office supplies.

Capital Outlay

- The net decrease of $286,491 is mainly due to a reduction in computer equipment and software.

AUTHORIZED POSITION CAP

The employee cap increased by one (1) position for FY 15. The position, Municipal Code Hearing Officer, was transferred over from Juvenile Drug Court - Subfund 15L.

DUVAL CO. LAW LIBRARY (111.385)
SUBFUND -- 15B

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
COURTS					
Charges for Services	243,449	250,000	247,000	-1.2%	-3,000
Miscellaneous Revenue	17,696	15,000	15,000	0.0%	0
	261,144	265,000	262,000	-1.1%	-3,000
TOTAL REVENUE	**261,144**	**265,000**	**262,000**	**-1.1%**	**-3,000**
EXPENDITURES					
COURTS					
Salaries	148,440	148,034	148,034	0.0%	0
Employer Provided Benefits	32,135	32,279	33,387	3.4%	1,108
Internal Services - IT Operations	0	42	0	-100.0%	-42
Other Operating Expenses	16,149	15,416	16,080	4.3%	664
Library Materials	80,587	54,366	52,225	-3.9%	-2,141
Indirect Cost	10,954	14,863	12,274	-17.4%	-2,589
	288,265	265,000	262,000	-1.1%	-3,000
TOTAL EXPENDITURES	**288,265**	**265,000**	**262,000**	**-1.1%**	**-3,000**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS	3	3	
PART-TIME HOURS	1,040	1,040	

DUVAL COUNTY LAW LIBRARY (111.385)
SUBFUND 15B

BACKGROUND
The Duval County Law Library is for all judges, trial court law clerks, attorneys, courthouse personnel and the general public. As of July 1, 2004, a $65 fee is imposed pursuant to Florida Statute 939.185 and Ordinance 2004-609 on felony, misdemeanor or criminal traffic offenses of which 25% is used to fund personnel and legal materials for the public as part of a law library.

REVENUE
Charges for Services

- The decrease of $3,000 is mainly due to lower fee revenues.

EXPENDITURES
Employer Provided Benefits

- The increase of $1,108 is mainly due to an increase of $1,081 in group hospitalization insurance.

Internal Services – IT Operations

- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

Library Materials

- The decrease of $2,141 is attributable to a decrease in funding for library materials.

Indirect Cost

- The decrease of $2,589 is due to lower indirect cost charges from the study done by MAXIMUS Consulting Services, Inc.

AUTHORIZED POSITION CAP
There are no cap changes.

JUVENILE DRUG COURT (111.385)
SUBFUND -- 15L

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
COMMUNITY SERVICES					
Charges for Services	0	0	-20,592		-20,592
Transfers from Fund Balance	0	0	-243,487		-243,487
	0	0	-264,079		-264,079
COURTS					
Charges for Services	243,449	22,174	247,000	1013.9%	224,826
	243,449	22,174	247,000	1013.9%	224,826
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	2,338	73,992	59,946	-19.0%	-14,046
	2,338	73,992	59,946	-19.0%	-14,046
TOTAL REVENUE	**245,786**	**96,166**	**42,867**	**-55.4%**	**-53,299**
EXPENDITURES					
COURTS					
Salaries	167,642	208,664	187,208	-10.3%	-21,456
Employer Provided Benefits	69,246	115,328	94,575	-18.0%	-20,753
Internal Service Charges	0	0	-3,510		-3,510
Internal Services - IT Operations	6,559	5,446	2,872	-47.3%	-2,574
Other Operating Expenses	65,993	-233,272	-241,268	3.4%	-7,996
	309,440	96,166	39,877	-58.5%	-56,289
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	0	2,990		2,990
	0	0	2,990		2,990
TOTAL EXPENDITURES	**309,440**	**96,166**	**42,867**	**-55.4%**	**-53,299**

AUTHORIZED POSITION CAP

	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS	5	4	-1
PART-TIME HOURS			

JUVENILE DRUG COURT (111.385)
SUBFUND 15L

BACKGROUND
As of July 1, 2004, a $65 fee is imposed pursuant to Florida Statute 939.185 and Ordinance 2004-609 on felony, misdemeanor or criminal traffic offenses of which 25% is used to fund juvenile assessment and other juvenile alternative programs.

REVENUE
Community Services
Charges for Services
Transfers from Fund Balance

- The budgetary amount in this category is an all years' adjustment to decrease the budget to actuals in activities/indexcodes that are no longer used.

Courts
Charges for Services

- This amount represents the anticipated FY 15 revenue to be received related to section 939.185.

Non-Departmental / Fund Level Activities
Miscellaneous Revenue

- This amount represents the appropriation of interest income from prior years to help balance the fund.

EXPENDITURES
Courts
Salaries
Employer Provided Benefits

- This amount represents the FY 15 costs associated with the positions in this fund along with several minor all years' adjustments (net +5,924) that clean up shortages or overages in prior year balances.

Internal Service Charges

- This amount represents various all years' adjustments to increase or decrease budgetary appropriations to match actuals.

Internal Services – IT Operations

- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

Other Operating Expenses

- This amount represents the FY 15 Department requested operating budget (10,573) along with several all years' adjustments (net -251,841) to increase or decrease budgetary appropriations to match actuals.

Non-Departmental / Fund Level Activities
Salary & Benefit Lapse

- The budgetary appropriation in FY 15 is to remove a prior year budget amount.

AUTHORIZED POSITION CAP
The employee cap was decreased by one (1) position transferred to Courts – General Fund. The position is a Municipal Code Hearing Officer, and belongs in a diversified sub-fund.

JUDICIAL SUPPORT (111.385)
SUBFUND -- 15Q

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
COURTS					
Charges for Services	243,449	74,992	125,688	67.6%	50,696
	243,449	74,992	125,688	67.6%	50,696
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	-292	0	0		0
	-292	0	0		0
TOTAL REVENUE	**243,156**	**74,992**	**125,688**	**67.6%**	**50,696**
EXPENDITURES					
COURTS					
Salaries	166,730	77,100	40,924	-46.9%	-36,176
Employer Provided Benefits	53,428	32,711	32,616	-0.3%	-95
Internal Service Charges	0	17,676	-1,872	-110.6%	-19,548
Internal Services - IT Operations	0	170	4,271	2412.4%	4,101
Other Operating Expenses	39,108	-52,665	42,486	-180.7%	95,151
	259,266	74,992	118,425	57.9%	43,433
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	0	7,263		7,263
	0	0	7,263		7,263
TOTAL EXPENDITURES	**259,266**	**74,992**	**125,688**	**67.6%**	**50,696**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS	2	2	
PART-TIME HOURS	1,250	1,250	

JUDICIAL SUPPORT (111.385)
SUBFUND 15Q

BACKGROUND
As of July 1, 2004, a $65 fee is imposed pursuant to Florida Statute 939.185 and Ordinance 2004-609-E on felony, misdemeanor or criminal traffic offenses of which 25% is used for Court Innovations which funds Judicial Support. This new revenue is the result of the revision to Article 5 of the State Constitution.

REVENUE
Charges for Services

- This amount represents the anticipated FY 15 revenue ($247,000) along with an appropriation of prior year revenue balances (+523,435) and a de-appropriation of budget in an activity/indexcode that was improperly budgeted in the past (-644,747).

EXPENDITURES
Courts
Salaries
Employer Provided Benefits

- This amount represents the FY 15 costs associated with the positions in this fund along with several all years' adjustments (net -39,317) that clean up shortages or overages in prior year balances.

Internal Service Charges

- This amount represents an all years' adjustments to decrease the budgetary appropriation to match actuals.

Internal Services – IT Operations

- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

Other Operating Expenses

- This amount represents the FY 15 Department requested operating budget (42,870) along with several all years' adjustments (net -384) to increase or decrease budgetary appropriations to match actuals.

Non-Departmental / Fund Level Activities
Salary & Benefit Lapse

- The budgetary appropriation in FY 15 is to remove a prior year budget amount.

AUTHORIZED POSITION CAP
The cap in this fund did not change.

COURT COST COURTHOUSE TRUST (111.380)
SUBFUND -- 15T

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
COURTS					
Charges for Services	2,362,945	2,393,437	2,718,157	13.6%	324,720
	2,362,945	2,393,437	2,718,157	13.6%	324,720
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	4,457	6,928	-54,247	-883.0%	-61,175
Transfers From Other Funds	94,408	0	15,232		15,232
	98,865	6,928	-39,015	-663.1%	-45,943
TOTAL REVENUE	**2,461,810**	**2,400,365**	**2,679,142**	**11.6%**	**278,777**
EXPENDITURES					
COURTS					
Internal Service Charges	0	238,529	679,539	184.9%	441,010
Other Operating Expenses	518,452	0	-17,044		-17,044
	518,452	238,529	662,495	177.7%	423,966
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Debt Service	1,928,531	2,161,836	2,283,069	5.6%	121,233
	1,928,531	2,161,836	2,283,069	5.6%	121,233
PUBLIC WORKS					
Internal Services - IT Operations	5,326	0	0		0
Other Operating Expenses	1,118,024	0	-260,821		-260,821
Capital Outlay	0	0	-5,601		-5,601
	1,123,350	0	-266,422		-266,422
STATE ATTORNEY					
Internal Service Charges	194,456	0	0		0
Other Operating Expenses	169,617	0	0		0
	364,073	0	0		0
TOTAL EXPENDITURES	**3,934,406**	**2,400,365**	**2,679,142**	**11.6%**	**278,777**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

COURT COST COURTHOUSE TRUST (F.S. 111.380)
SUBFUND 15T

BACKGROUND
As a result of Ordinance 2010-561, the State Court Facilities Surcharge was increased from $15 to $30. The surcharge is levied on non-criminal traffic violations and the criminal violations listed in Section 318.17, Florida Statutes and is to be used exclusively to fund the maintenance and the capital improvements associated with court facilities. The budget for this subfund should have no less than 25% of the total revenues for the fiscal year budgeted. This is an "all years" subfund.

REVENUE
Charges for Services
- This amount reflects that anticipated FY 15 court facilities surcharge revenue as described above.

Miscellaneous Revenue
- The negative budget in this category is an all years adjustment to decrease the budgeted interest income down to actuals as of the close of fiscal year 2013.

Transfers from Other Funds
- This amount represents the required transfer from the General Fund – GSD (SF 011) to balance up this fund.

EXPENDITURES
Courts
Internal Service Charges
- This amount represents the required 25% of revenues that must be used for maintenance. The costs for maintaining the courthouse complex reside in the public buildings internal service fund and are allocated to this fund via an internal service charge.

Other Operating Expenses
- The budgetary amounts in this category are various all years' adjustment to decrease the budget in activities/indexcodes that are no longer used.

Non-Departmental / Fund Level Activities
Debt Service
- This amount represents the FY 15 debt service costs associated with the Courthouse bond issue as well as minor all years adjustments to increase the budgeted amounts to actuals as of the close of fiscal year 2013.

Public Works
Other Operating Expenses
- The budgetary amounts in this category are various all years' adjustment to decrease the budget in activities/indexcodes that are no longer used.

Capital Outlay
- The budgetary amounts in this category are various all years' adjustment to decrease the budget in activities/indexcodes that are no longer used.

AUTHORIZD POSITION CAP
There are no employees in this subfund.

TEEN COURT PROGRAMS TRUST (111.375)
SUBFUND -- 15V

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
COURTS					
Fines and Forfeits	271,130	275,000	280,000	1.8%	5,000
	271,130	275,000	280,000	1.8%	5,000
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Fines and Forfeits	26	0	0		0
Miscellaneous Revenue	896	2,037	2,403	18.0%	366
Transfers from Fund Balance	93,322	56,323	35,844	-36.4%	-20,479
	94,243	58,360	38,247	-34.5%	-20,113
TOTAL REVENUE	**365,374**	**333,360**	**318,247**	**-4.5%**	**-15,113**
EXPENDITURES					
COURTS					
Salaries	202,948	213,307	223,560	4.8%	10,253
Employer Provided Benefits	78,910	90,821	82,486	-9.2%	-8,335
Internal Services - IT Operations	15,068	14,688	9,150	-37.7%	-5,538
Other Operating Expenses	19,164	14,538	11,979	-17.6%	-2,559
Capital Outlay	0	6	1	-83.3%	-5
	316,090	333,360	327,176	-1.9%	-6,184
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	0	-8,929		-8,929
	0	0	-8,929		-8,929
TOTAL EXPENDITURES	**316,090**	**333,360**	**318,247**	**-4.5%**	**-15,113**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS	6	6	
PART-TIME HOURS			

TEEN COURT PROGRAMS TRUST (111.375)
SUBFUND 15V

BACKGROUND
This program provides Duval County youth with an alternative to a conviction record by diverting them into programs where they are subject to peer group involvement as part of the rehabilitation process, and/or exposure to community service work, positive role models, law students, and the judicial system. In addition, a second program the Teen Court Truancy Program has been developed in a truancy reduction effort. As a result of Ordinance 2006-1066, the Teen Court Trust Program and the Teen Court Truancy Program are administered by the Courts.

REVENUE
Fines and Forfeits
- The increase of $5,000 is due to increased fine revenues expected for FY 15.

Transfers from Fund Balance
- The decrease of $20,479 is a result of a reduction in the amount transferred from the general fund for FY 15.

EXPENDITURES
Salaries
- The increase of $10,253 is mainly the result of a rise of $9,973 in permanent and probationary salaries.

Employer Provided Benefits
- The net decrease of $8,335 is primarily attributable reductions of $8,891 in pension contribution and of $3,176 in group hospitalization insurance. This is somewhat offset by an increase of $4,249 in defined contribution pension.

Internal Services – IT Operations
- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

Other Operating Expenses
- The decrease of $2,559 is mainly the result of a decrease in the line item office supplies.

AUTHORIZED POSITION CAP
There are no cap changes.

PUBLIC DEFENDER

GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY 14 PERCENT	CHANGE FROM FY 14 DOLLAR
EXPENDITURES					
Internal Service Charges	70,676	230,814	1,633,026	607.5%	1,402,212
Internal Services - IT Operations	83,198	87,313	212,042	142.9%	124,729
Other Operating Expenses	1,300,388	1,393,233	32,815	-97.6%	-1,360,418
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENDITURES	1,454,262	1,711,361	1,877,884	9.7%	166,523

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

DIVISION SUMMARY	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY 14 PERCENT	CHANGE FROM FY 14 DOLLAR
PUBLIC DEFENDER	1,454,262	1,711,361	1,877,884	9.7%	166,523
DEPARTMENT TOTAL	1,454,262	1,711,361	1,877,884	9.7%	166,523

PUBLIC DEFENDER
GENERAL FUND - GSD

BACKGROUND
The Public Defender Office is an agency of the State of Florida. Chapter 27.54 of the Florida Statutes requires that the Public Defender's office be provided with such office space, utilities, telephone, custodial, library, transportation, and communication services as may be necessary for the proper and efficient functioning of their offices.

EXPENDITURES
Internal Service Charges

- The net increase of $1,402,212 is mainly attributable to an increase of $1,593,885 in building cost allocation. This is somewhat offset by reductions of $97,139 in utilities allocation, of $38,453 in guard service and ADT, of $31,098 in building maintenance, and of $26,959 in IT system development.

Internal Services – IT Operations

- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

Other Operating Expenses

- The decrease of $1,360,418 is mainly attributable to a reduction in rentals (land and buildings) for the Godbold Building.

AUTHORIZED POSITION CAP
There are no City funded positions.

STATE ATTORNEY

GENERAL FUND - GSD

Departmental Revenues and Expenditures

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY 14 PERCENT	CHANGE FROM FY 14 DOLLAR
EXPENDITURES					
Internal Service Charges	18,328	1,626,645	1,876,593	15.4%	249,948
Internal Services - IT Operations	119,615	127,504	515,867	304.6%	388,363
Other Operating Expenses	3,410	4,134	6,800	64.5%	2,666
Capital Outlay	0	1	0	-100.0%	-1
TOTAL EXPENDITURES	141,353	1,758,284	2,399,260	36.5%	640,976

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

DIVISION SUMMARY	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY 14 PERCENT	CHANGE FROM FY 14 DOLLAR
STATE ATTORNEY	141,353	1,758,284	2,399,260	36.5%	640,976
DEPARTMENT TOTAL	141,353	1,758,284	2,399,260	36.5%	640,976

STATE ATTORNEY
GENERAL FUND - GSD

BACKGROUND
Chapter 27.34 of the Florida Statutes requires the City of Jacksonville to provide the State Attorney with office space, utility and telephone services, custodial services, library services, transportation services, and communication services as may be necessary for the proper and efficient functioning of their offices.

EXPENDITURES
Internal Service Charges
- The net increase of $249,948 is mainly due to a rise in building cost allocation.

Internal Services – IT Operations
- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

Other Operating Expenses
- The increase of $ 2,666 is attributable to miscellaneous services and charges.

AUTHORIZED POSITION CAP
There are no City funded positions.

CLERK OF THE COURT
SUBFUND -- 016

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
CLERK OF THE COURT					
Charges for Services	4,129,874	3,807,200	3,529,500	-7.3%	-277,700
Miscellaneous Revenue	505	500	800	60.0%	300
	4,130,380	3,807,700	3,530,300	-7.3%	-277,400
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	-6,219	14,403	21,418	48.7%	7,015
Transfers From Other Funds	268,297	0	0		0
Transfers from Fund Balance	0	0	335,482		335,482
	262,078	14,403	356,900	2378.0%	342,497
TOTAL REVENUE	**4,392,457**	**3,822,103**	**3,887,200**	**1.7%**	**65,097**
EXPENDITURES					
CLERK OF THE COURT					
Salaries	848,830	955,385	935,310	-2.1%	-20,075
Employer Provided Benefits	342,819	478,573	522,214	9.1%	43,641
Internal Service Charges	96,470	1,054,305	1,159,422	10.0%	105,117
Internal Services - IT Operations	347,560	414,366	812,330	96.0%	397,964
Other Operating Expenses	475,580	343,106	187,308	-45.4%	-155,798
Capital Outlay	19,925	1	1	0.0%	0
Supervision Allocation	180,581	246,833	275,463	11.6%	28,630
Indirect Cost	697,481	172,812	82,087	-52.5%	-90,725
	3,009,246	3,665,381	3,974,135	8.4%	308,754
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Salary & Benefit Lapse	0	-89,606	-86,935	-3.0%	2,671
Cash Carryover	0	246,328	0	-100.0%	-246,328
	0	156,722	-86,935	-155.5%	-243,657
TOTAL EXPENDITURES	**3,009,246**	**3,822,103**	**3,887,200**	**1.7%**	**65,097**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS	32	32	
PART-TIME HOURS	5,200	5,200	

CLERK OF THE COURT
SUBFUND 016

BACKGROUND
Pursuant to Article 5 of the of the Florida Constitution and Section 28 of the Florida Statutes, the Clerk of the Circuit Court is the official recorder of all instruments that may, by law, be recorded in the county. Examples of these instruments included deeds, marriage licenses, documentary stamps, etc. A fee of $10 for the first page and $8.50 for each additional page is charged each time a document is recorded with the Clerk of the Court. The County side of the Clerk (SF 016) receives $5.00 for the first page and $4.00 for each additional page. The rest of the fee goes into various other accounts.

REVENUE
Clerk Of The Court
Charges for Services

- The net decrease of $277,700 is primarily the result of a decrease in court fees. This was offset somewhat with an increase in documentary stamps.

Miscellaneous Revenue

- The slight increase of $300 is the result of an increase for Court Cost Compliance.

Non-Departmental / Fund Level Activities
Miscellaneous Revenue

- The increase of $7,315 is primarily for investment earnings.

Transfers from Fund Balance

- The increase of $335,482 is attributable to a reduction in fund balance.

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EXPENDITURES
Clerk Of The Court
Salaries

- The net decrease of $20,075 is mainly attributable to a decrease of part time salaries.

Employer Provided Benefits

- The net increase of $43,641 is mainly attributable to increases of $39,514 in pension and $6,876 in group health insurance.

Internal Service Charges

- The net increase of $105,117 is primarily attributable to increases in building cost allocation- courthouse of $159,799 and in legal of $44,186. This is offset somewhat with a decrease in utilities allocation – public works of $88,431.

Internal Services – IT Operations

- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

Other Operating Expenses

- The net decrease of $155,798 is mainly attributable to miscellaneous insurance.

Supervision Allocation

- The increase of $28,630 is additional cost allocated from the Clerks state account to the county.

Indirect Cost

- The allocation for Indirect Costs is supported by the Full Cost Allocation Plan study completed by MAXIMUS Consulting Services, Inc.

Non-Departmental / Fund Level Activities

Salary and Benefit Lapse

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

Cash Carryover

- There is no remaining available funding for FY 15.

AUTHORIZED POSITION CAP

The employee cap has not changed.

RECORDING FEES TECHNOLOGY (111.388)
SUBFUND -- 15U

	FY 12-13 ACTUAL	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE FROM FY14 PERCENT	CHANGE FROM FY14 DOLLAR
REVENUE					
COURTS					
Charges for Services	1,537,256	1,575,691	1,200,000	-23.8%	-375,691
	1,537,256	1,575,691	1,200,000	-23.8%	-375,691
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Miscellaneous Revenue	-3,862	9,252	3,054	-67.0%	-6,198
Transfers From Other Funds	890,443	0	0		0
Transfers from Fund Balance	0	282,166	0	-100.0%	-282,166
	886,581	291,418	3,054	-99.0%	-288,364
TOTAL REVENUE	**2,423,837**	**1,867,109**	**1,203,054**	**-35.6%**	**-664,055**
EXPENDITURES					
COURTS					
Internal Service Charges	22,272	91,950	85,981	-6.5%	-5,969
Internal Services - IT Operations	619,067	589,508	107,411	-81.8%	-482,097
Other Operating Expenses	109,445	124,196	124,561	0.3%	365
	750,784	805,654	317,953	-60.5%	-487,701
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Cash Carryover	0	0	358,160		358,160
	0	0	358,160		358,160
PUBLIC DEFENDER					
Internal Service Charges	50,606	34,633	23,523	-32.1%	-11,110
Internal Services - IT Operations	25,919	27,173	35,774	31.7%	8,601
Other Operating Expenses	285,207	317,588	334,351	5.3%	16,763
	361,733	379,394	393,648	3.8%	14,254
STATE ATTORNEY					
Internal Service Charges	0	1,590	0	-100.0%	-1,590
Internal Services - IT Operations	635,984	575,471	28,293	-95.1%	-547,178
Other Operating Expenses	106,330	105,000	105,000	0.0%	0
Capital Outlay	23,822	0	0		0
	766,136	682,061	133,293	-80.5%	-548,768
TOTAL EXPENDITURES	**1,878,653**	**1,867,109**	**1,203,054**	**-35.6%**	**-664,055**

AUTHORIZED POSITION CAP	FY 13-14 ADOPTED	FY 14-15 PROPOSED	CHANGE
AUTHORIZED POSITIONS			
PART-TIME HOURS			

RECORDING FEES TECHNOLOGY (111.388)
SUBFUND 15U

BACKGROUND
This sub-fund receives a $2 fee by the State pursuant to Article 5. Money collected in this fund is shared between the Courts, Public Defender and State Attorney based on a written agreement between the three parties.

REVENUE
Courts
Charges for Services
- The decrease of $375,691 is attributable to a reduction in recording fees.

Non-Departmental/Fund Level Activities
Miscellaneous Revenue
- The decrease is attributable to lower investment pool earnings.

Transfer from Other Funds
- There is no transfer from the General Fund for FY 15.

Transfer from Fund Balance
- There is no transfer from Fund Balance for FY 15.

EXPENDITURES
Courts
Internal Services - IT
- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

Other Operating Expenses
- The increase is attributable to a rise in hardware/software maintenance and licenses.

Non-Departmental/Fund Level Acitivies
Cash Carryover
- This represents the amount of cash carryover that has been budgeted for FY 15.

Public Defender
Internal Service Charges
- The net decrease of $11,110 is primarily due to a decrease in IT system development, which is somewhat offset by a rise of $23,523 in tech refresh and pay-go.

Internal Services - IT
- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

Other Operating Expenses
- The increase of $16,763 is mainly due to an increase in repairs and maintenance costs.

State Attorney
Internal Service Charges
- The net decrease of $1,590 is attributable to a decrease in tech refresh and pay-go.

Internal Services - IT

- The revised ITD billing methodology has been implemented for FY 15 budget. This category has been created to show the net change between the two methods.

AUTHORIZD POSITION CAP

There are no authorized positions in this subfund.

DEPARTMENT OF FINANCE
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