

**Wrap-Up Items – Meeting 7  
August 28, 2015**

1. JTA’s Budget – see attached
  - Mayport Ferry- action of board to approve \$900,000 appropriation to the City given that they will not be taking over the Ferry operations effective 10/1/15
  - Appropriation Language on Excess Half Cent Sales Tax Revenue and returning to City Council for appropriation approval
  - Capital Project list
  - Budget Amendment Timing
  
2. Mayport Ferry- Councilmember Crescimbeni requested information on the CIP Project for the Mayport Ferry with funding of \$8,085,600 included in the 5 years and beyond CIP column. Funding of \$1.5 million for FY 15/16 was also discussed
  
3. JEA’s Budget (see attached) – Tabled in Meeting #4 pending answers to several questions, including the issue regarding increase in street light cost to the City of approximately \$2.3 million
  
4. Neptune Beach Disposal Charge- Tabled during Meeting #1
  - Council Auditor Recommendation (p. 26 of Meeting #1 handout): No funding was budgeted for Neptune Beach for solid waste disposal charges in the proposed budget. We recommend budgeting \$201,836 which will have a negative impact on the Special Council Contingency of \$201,836.

<b>Beaches Solid Waste Disposal Charges:</b>		
<b>2014/15</b>	<b>2015/16</b>	<b>CAO Recommendation</b>
\$ 1,090,795	\$ 913,503	\$ 1,115,339

5. Food and Beverage – Attachment A- Tabled During Meeting #1- see attached; also information was requested on the Martin Luther King breakfast
  
6. Fire Rescue Budget (see attached) – Tabled in Meeting #1
  - Funding of the Chaplain
  - Promotion of 34 employees (21 positions) to Captain and District Chief positions- see attached
  - Request to reduce the carryforward for breathing apparatus included on Schedule AF (Capital Carryforward Schedule) by \$470,000 and add this capacity as a new project to the banking fund schedule for the purchase of Mobile Dispatch Terminals. If the Finance Committee approves the Department’s request to utilize \$470,000 for this purpose, we recommend the remaining capacity of \$1,258,100 be removed from the carryforward schedule. (see attached)
  
7. Employee Position Cap Schedule for all employees (including grant positions)- see attached

8. Vacant Property Foreclosure Registry

- Discussion of the recently passed ordinance- will projected revenue be appropriated
- City-Wide Blight Public Awareness Campaign- Previously appropriated through Special Council Contingency at \$100,000; Housing Division indicates that the Vacant Property Registry fees could be used to fund these costs
- Legal Aid- Committee inquired whether legal aid would receive funds in the proposed budget

9. Inspector General’s Office –

- Build-out/Moving costs to move to the Yates Building so that tipsters can be anonymous; internal service allocation adjustments related to building costs would need to be reallocated to various users, which has a net negative impact to Special Council Contingency of \$2,700.
- Request from Inspector General’s Office.

10. Designated Contingency Amounts:

Description	Amount	Comments
Property Appraiser	\$ 182,312	Remaining balance in the contingency is a portion of the market survey adjustments and related benefits which DOR did not agree to cut. (Originally Contingency was \$365,230. Due to DOR approval to eliminate all of the Merit Pay and approx. 30% of the market survey adjustments, the contingency was reduced by \$182,918 and this cut was taken to Special Council Contingency as a savings.) If this remaining contingency is cut and restored to the Property Appraiser, there would need to be an increase of \$139,000 to salaries and \$43,312 to the various benefit lines.
Chamber of Commerce	\$ 200,000	Placed in Designated Contingency for appropriation in separate legislation due to conflict of interest for a Councilmember.
Public Libraries	\$ 1,000,000	This designated contingency was funded through an increase in the half cent sales tax. The funding was to be used for Library operations.
Emergency Contingency	\$ 1,712,868	Committee voted to transfer this amount from General Fund/GSD Fund balance to raise the fund balance in the Emergency Fund to the target of 5%. This is still sitting in 011. Action needs to be taken if it is the Council's desire to move the funds to the Emergency Fund.
Hemming Park	\$ 250,000	The Committee approved putting the contribution to Friends of Hemming Park in a designated contingency account. If no further action is taken, the funds will remain in the designated contingency.

11. Public Defender – Request for \$25,000 for file servers

12. Day Resource employee - \$74,415 for salaries and benefits- **Committee recommended to eliminate position as well as salaries and benefits. Approved**

13. Planning Department Budget – Including revenue projections and comparison of current and proposed year- see attached – **Committee recommended to approve reduction in**

revenues totaling \$282,912 based on Council Auditor Recommendation. This has a negative impact on Special Council Contingency of \$282,912- **Approved**

14. Building Inspection Budget (s/f 159)/Planning Department (S/F 011) Proposal on establishing a Development Services Fee; potential savings to the City- Handout to be provided by the Department
15. Revised Attachment B – **Council Member salaries- see attached- Committee granted the Council Auditor’s Office the authority to attach the new schedule- Approved**
16. Fuel Savings amounts for the City and JEA- see attached
17. Special Events and Sports and Entertainment Trust Fund balances- see attached
18. Location of deposits for the Armada games’ ticket surcharge revenue
19. Office of General Counsel Budget- Clean up Item related to IT Internal Service Charges for Document Management System; no impact to Special Council Contingency- **Committee Approved the clean-up item**
20. Pottsburg Creek and FIND Issue- related to Ordinance 2015-38-E- Councilmember Crescimbeni raised concerns regarding the ability to apply for grant money. (see attached)
21. Subfund 1i1- BJP- issue of any excess cash available that could be applied to address other budgetary items
22. Debt Service- SF 461- Should the debt existing before the creation of the fee be included in the Stormwater budget or paid for by the General Fund?
23. CIP- Councilmember Crescimbeni requested a comparison of the Proposed FY 14/15 CIP to the Proposed FY 15/16 CIP. **Email sent to the Committee- no action needed**
24. OED- request to increase two operating expense lines within SF 185. This would be funded through a reduction in cash carryforward. (see attached)
25. Employee Services/Fire Rescue Tuition Reimbursement-
  - Legal obligation to provide for tuition reimbursement to Fire personnel pursuant to the MOU ratified by their union
  - When was the policy change made to require that captains have a college degree and also does it have to be a degree relevant to their job
  - Historical information on tuition reimbursement for all city employees, such as dollars provided in the past, past practice of whether the degree/classes had to be relevant to your job, any legal requirements in effect related to tuition reimbursement other than JSO and Fire, and whether there is a limit on the rate of reimbursement.

26. Boyer issue with transfer powers- example came up with JCC on using program dollars for operating expenses. OGC voiced concerns over conflicts with Mayor's Transfer powers.
27. SMG Salary increases
28. Concerns on Funding of Stormwater Capital Projects – Item #1 on p. 51 of Meeting #6 handout- Transfer from fund Balance in Stormwater's Operational account with modifications from CM Boyer. (see attached)
29. Jacksonville Journey- codifying language rather than in the budget ordinance- **will be handled through separate legislation**
30. PSG Council Funding (see attached)
31. City Council Employee Compensation
  - The impact on the Special Council Contingency for the City Council salary adjustment request for Council Staff and VAB is \$8,739.
  - The TDC cost of benefits on the salary adjustment is \$1,548. There is no impact to SCC for the TDC adjustment.
32. OGC – Explanation of whether to increase OGC's cap for the transfer of the Public Accountability Officer; cap remained the same
33. Library Funding on Capital Projects- Add a provision to the Budget stating that the Library cannot expend the revenue until it is received since the budget is based on projected revenue
34. City Employees- Restoration of Compensation
35. Appropriations for Art in Public Places
36. JIA CRA Proposed Budget- allocation of \$300,000 for a study; correct the 20014/15 fiscal year numbers (revised)
37. Parks and Recreation Employee Cap/Women's Center- funded two positions that were unfunded in FY 2014/15 related to the Women's Center that were presented as savings in FY 2014/15

38. DIA Finances/Garage Debt Service and the General Fund IOU (see attached)
39. UF Health - \$26,275,594 for FY 2014/15 and FY 2015/16
40. Solid Waste SF 441 Sustainability- Fuel Costs (CM Crescimbeni) and other issues raised during hearing by CM Crescimbeni
41. Blue Cypress CIP Cleanup Item – \$3,306

**JACKSONVILLE TRANSPORTATION AUTHORITY  
JACKSONVILLE, FLORIDA  
OPERATIONS BUDGET - FISCAL YEAR 2015/2016**

	<u>Bus</u>	<u>CTC</u>	<u>Skyway</u>	<u>Engineering</u>	<u>Ferry</u>	<u>Total</u>
<b><u>ESTIMATED REVENUES</u></b>						
Federal, State & Local Grants	\$ 5,933,722				\$ 450,000	\$ 6,383,722
Local Option Gas Tax (BJP)	28,631,168					28,631,168
Gross Sales Tax Proceeds				80,000,100		80,000,100
Net Sales Tax - Operating	34,768,922			1,899,339		36,668,261
Passenger Fares	12,171,871	1,097,294			1,280,072	14,549,237
State TD Funds		1,494,767				1,494,767
Transfer from Bus Operations (ADA Paratransit)		9,188,756				9,188,756
City of Jacksonville (Paratransit Contribution)		1,363,002				1,363,002
Preventative Maintenance Grant - Federal	3,403,401	800,000	1,100,000			5,303,401
Non-Transportation Revenue	637,136		200,615	85,000		922,751
Interest Earnings				59,492		59,492
Transfer from Bus Operations to Skyway			5,003,890			5,003,890
Transfer from Bus Operations to Ferry					728,973	728,973
<b>Total Estimated Revenues</b>	<b><u>\$ 85,546,220</u></b>	<b><u>\$ 13,943,819</u></b>	<b><u>\$ 6,304,505</u></b>	<b><u>\$ 82,043,931</u></b>	<b><u>\$ 2,459,045</u></b>	<b><u>\$ 190,297,520</u></b>

SCHEDULE O

**APPROPRIATIONS**

Salaries and Wages	\$ 30,374,902	\$ 2,851,603	\$ 2,278,469	\$ 912,595	\$ 148,537	\$ 36,566,106
Fringe Benefits	17,511,936	1,285,732	1,198,550	500,051	45,981	20,542,250
Fuel and Lubricants	5,904,105	1,474,301	12,923		266,344	7,657,673
Materials and Supplies	4,244,142	878,003	922,553	69,029	4,883	6,118,610
Insurance	660,069	30,629	445,268	9,239	37,597	1,182,802
Services	8,459,805	7,189,257	970,948	458,756	1,920,303	18,999,069
Travel/Training/Dues & Subscriptions	382,063	67,017	32,237	32,253	10,414	523,984
Transfer to CTC (ADA Expense)	9,188,756					9,188,756
Transfer to Skyway	5,003,890					5,003,890
Transfer to Ferry	728,973					728,973
Transfer to COJ for Debt Service (BJP)				80,000,100		80,000,100
All Other/Miscellaneous	1,837,579	167,277	443,557	61,908	24,986	2,535,307
Contingency	1,250,000					1,250,000
<b>Total Appropriations</b>	<b><u>\$ 85,546,220</u></b>	<b><u>\$ 13,943,819</u></b>	<b><u>\$ 6,304,505</u></b>	<b><u>\$ 82,043,931</u></b>	<b><u>\$ 2,459,045</u></b>	<b><u>\$ 190,297,520</u></b>
Full Time Positions	<u>629</u>	<u>49</u>	<u>42</u>	<u>14</u>	<u>2</u>	<u>736</u>
Temporary Employee Hours	<u>144,336</u>	<u>14,810</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>159,146</u>

SCHEDULE P

**JACKSONVILLE TRANSPORTATION AUTHORITY  
JACKSONVILLE, FLORIDA  
CAPITAL BUDGET - FISCAL YEAR 2015/16**

<u>ESTIMATED REVENUES</u>	<u>Bus</u>	<u>CTC</u>	<u>Skyway</u>	<u>Engineering</u>	<u>Ferry</u>	<u>Total</u>
Federal, State & Local Grants	\$ 12,123,520	\$ 1,130,464	\$ 1,354,552	\$ -	\$ 2,000,000	\$ 16,608,536
Local Match (State)	590,000				757,895	1,347,895
Local Match (JTA)	4,734,654	64,408	4,151,900			8,950,962
<b>Total Estimated Revenues</b>	<b>\$ 17,448,174</b>	<b>\$ 1,194,872</b>	<b>\$ 5,506,452</b>	<b>\$ -</b>	<b>\$ 2,757,895</b>	<b>\$ 26,907,393</b>

SCHEDULE Q

<u>APPROPRIATIONS</u>	<u>Bus</u>	<u>CTC</u>	<u>Skyway</u>	<u>Engineering</u>	<u>Ferry</u>	<u>Total</u>
Bus Rapid Transit (BRT) - North Corridor Project	\$ 300,000					\$ 300,000
Bus Rapid Transit (BRT) - East Corridor Project	600,000					600,000
Bus Rapid Transit (BRT) - Southwest Corridor Project	600,000					600,000
Bus Transfer Facility (JRTC)	5,900,000					5,900,000
CAD/AVL	1,400,000					1,400,000
Computer Equipment	1,072,490	252,597	175,000			1,500,087
Ferry Vessel Haul Out and Engine Repower					2,000,000	2,000,000
Ferry Dock Ramp Rehabilitation					757,895	757,895
Shop Equipment	80,000	8,795	128,000			216,795
Enhancements (Landscaping)	130,400					130,400
Miscellaneous Support Equipment	135,000		234,232			369,232
Associated Capital Maintenance Parts		42,000	460,000			502,000
Paratransit Vehicles (9 Vans)		891,480				891,480
Program Administration	100,000					100,000
Purchase Transit Vehicles (10 Buses)	5,566,884					5,566,884
Purchase Transit Vehicles (CCCoA Vehicles)	172,200					172,200
Rehab/Renovate Passenger Shelters	240,000					240,000
Security Equipment	161,200					161,200
Support Vehicles	179,000					179,000
Facilities Improvements	516,000		4,509,220			5,025,220
Training	15,000					15,000
Transit Satellite Amenities	280,000					280,000
<b>Total Appropriations</b>	<b>\$ 17,448,174</b>	<b>\$ 1,194,872</b>	<b>\$ 5,506,452</b>	<b>\$ -</b>	<b>\$ 2,757,895</b>	<b>\$ 26,907,393</b>

SCHEDULE R

**COUNCIL AUDITOR'S OFFICE  
RECOMMENDATIONS/AMENDMENTS  
JACKSONVILLE TRANSPORTATION AUTHORITY  
PROPOSED BUDGET FY 2015/16**

**Background: In order to agree JTA's local option gas tax revenue to the City's number and to account for the start of the LOGT agreement on September 1, 2016, the following recommendation is necessary and was tentatively approved by the Finance Committee on August 21, 2015.**

1. We recommend decreasing the "Local Option Gas Tax" line item under "Bus" on REVISED Schedule O by \$459,506 from \$28,631,168 to \$28,171,662. This amount will then be in agreement with the amount the City has projected will be paid to JTA. We also recommend decreasing the line item "Contingency" under "Bus" on REVISED Schedule P by \$459,506 from \$1,250,000 to \$790,494 to balance revenues with expenditures.

**Background: In order to agree JTA's sales tax revenue to the City's number, the following recommendation is necessary and was tentatively approved by the Finance Committee on August 21, 2015.**

2. We recommend increasing the "Gross Sales Tax Proceeds (BJP)" line item under "Engineering" on REVISED Schedule O by \$886,062 from \$80,000,100 to \$80,886,162. This amount will then be in agreement with the amount the City has projected will be paid to JTA. We also recommend increasing the line item "Transfer to COJ for Debt Service (BJP)" under "Engineering" on REVISED Schedule P by \$886,062 from \$80,000,100 to \$80,886,162 to balance revenues with expenditures. In addition, we recommend increasing the "Net Sales Tax – Operating" line item under "Bus" on REVISED Schedule O by \$886,062 from \$34,768,922 to \$35,654,984. We also recommend increasing the line item "Contingency" under "Bus" on REVISED Schedule P by \$886,062 from \$790,494 to \$1,676,556 to balance revenues with expenditures.

**Background: To address a concern about JTA's use of sales tax revenue when it exceeded the budgeted amount, the following recommendation was tentatively approved by the Finance Committee on August 21, 2015.**

3. Amend JTA's budget ordinance narrative language to clarify that any sales tax revenue in excess of the approved budgeted amount will require Council appropriation prior to expenditure.

**Background: At its August 24, 2015 meeting, the Ferry Commission voted to continue operating the ferry until after the haul-out. Because a definite takeover date has not been agreed to, the City is budgeting to operate the ferry for the entire fiscal year. The following recommendations eliminate JTA's operating budget for the ferry and instead budget a \$400,000 contribution to the City for Ferry operations (in accordance with the Local Option Gas Tax interlocal agreement) and**



**COUNCIL AUDITOR'S OFFICE  
RECOMMENDATIONS/AMENDMENTS  
JACKSONVILLE TRANSPORTATION AUTHORITY  
PROPOSED BUDGET FY 2015/16**

**a \$900,000 capital contribution to the City for the Ferry haul-out. If JTA agrees to a mid-year takeover of the ferry, a budget amendment will be required.**

4. We recommend decreasing "Total Revenues" under "Ferry" on REVISED Schedule O by \$2,459,045 from \$2,459,045 to \$0. We also recommend decreasing "Total Appropriations" under "Ferry" on REVISED Schedule P by \$2,459,045 from \$2,459,045 to \$0 to balance revenues with expenditures.
5. We recommend decreasing the "Transfer to Ferry" line item under "Bus" on REVISED Schedule P by \$728,973 from \$728,973 to \$0. We also recommend increasing the line item "Contingency" under "Bus" on REVISED Schedule P by \$728,973 from \$1,676,556 to \$2,405,529 in order to keep revenues and expenditures in balance.
6. We recommend adding a new line item "Contribution to St Johns River Ferry" under "Bus" on REVISED Schedule P and increasing the new line item by \$400,000 from \$0 to \$400,000 to budget JTA's contribution to the Ferry as required by the Local Option Gas Tax Interlocal Agreement. We also recommend decreasing the line item "Contingency" under "Bus" on REVISED Schedule P by \$400,000 from \$2,405,529 to \$2,005,529 in order to keep revenues and expenditures in balance.
7. We recommend adding a new line item "JTA Contribution for Mayport Ferry Capital Haul Out" under "Bus" on REVISED Schedule P and increasing the new line item by \$900,000 from \$0 to \$900,000 to budget JTA's portion of the Mayport Ferry's haul out. We also recommend decreasing the line item "Contingency" under "Bus" on REVISED Schedule P by \$900,000 from \$2,005,529 to \$1,105,529 in order to keep revenues and expenditures in balance.
8. We recommend removing the two positions on REVISED Schedule P that were attributed to the Ferry.
9. We recommend decreasing the "Federal State & Local Grants" line item under "Ferry" on REVISED Schedule Q by \$2,000,000 from \$2,000,000 to \$0. We also recommend decreasing the line item "Ferry Vessel Haul Out and Engine Repower" under "Ferry" on REVISED Schedule R by \$2,000,000 from \$2,000,000 to \$0 to balance revenues with expenditures.
10. We recommend decreasing the "Local Match (State)" line item under "Ferry" on REVISED Schedule Q by \$757,895 from \$757,895 to \$0 and increasing the "Federal, State & Local Grants" line item under "Ferry" on REVISED Schedule Q by \$757,895 from \$0 to \$757,895 in order to properly account for these funds.
11. We recommend that Section 5.2 of the Budget Ordinance narrative be amended by decreasing the number of full time employees to 734 from 736 in order to remove the two positions attributed to the Ferry.

**Background: It was previously mentioned that JTA is conducting a study regarding the future of the Skyway. As filed, the JTA Skyway capital budget contains \$4,151,900 from JTA fund balance for Skyway equipment and facility upgrades. If**

**COUNCIL AUDITOR'S OFFICE  
RECOMMENDATIONS/AMENDMENTS  
JACKSONVILLE TRANSPORTATION AUTHORITY  
PROPOSED BUDGET FY 2015/16**

**adopted, amendment 12 would place the \$4,151,900 into a capital reserve budget line, which would require Council approval prior to spending.**

12. Add a new line item "Capital Reserve" under "Skyway" on REVISED Schedule R and increase the new line item by \$4,151,900 from \$0 to \$4,151,900. We also recommend decreasing the line item "Facilities Improvements" under "Skyway" by \$4,151,900 from \$4,509,220 to \$357,320 in order to keep revenues and expenditures in balance.

**Background: In recent years, JTA has overspent its approved budget and subsequently requested City Council approval of a budget amendment. In an effort to reduce the possibility of JTA overspending its budget, the following amendment could be approved.**

13. Amend JTA's proposed budget to change the Contingency line item in JTA's operating budget to an Operating Reserve line item and clarify in the budget ordinance narrative that use of reserve funds requires prior Council approval.

**Background: In light of the uncertainty in JTA's proposed budget involving the future of the Skyway, the takeover of the ferry, and the construction of the local option gas tax projects, the Council could choose to approve six months of funding and require JTA to come back for a budget amendment prior to April 1, 2016.**

14. Amend JTA's budget to reduce all operating expenditure line items (except for the contributions to the ferry) by one-half to be placed in an operating reserve account.

If all changes were adopted, Budget Ordinance Schedules O and P would be replaced with Revised Schedules O and P (attached) and Budget Ordinance Schedules Q and R would be replaced with Revised Schedules Q and R (attached) to reflect the actions of the Finance Committee.

**Part V. Jacksonville Transportation Authority**

**Section 5.1 Estimated Revenues; Appropriations.**

From the estimated revenues and fund balances set forth on **Revised Schedule O** and **Revised Schedule Q** there are hereby appropriated the sums set forth on **Revised Schedule P** and **Revised Schedule R** for the indicated purposes of the Mass Transit Division and the Engineering Division of the Jacksonville Transportation Authority. The estimated revenues, fund balances and appropriations provided therein, together with the other applicable provisions of this ordinance, shall constitute the annual budgets and appropriations for the Jacksonville Transportation Authority for its fiscal year beginning October 1, 2015 and ending September 30, 2016, which budgets are hereby adopted and approved by the Council pursuant to Section 14.02 of the Charter, as amended, and Section 349.041, Florida Statutes. The use of reserve funds and/or any funds not specifically appropriated on **Revised Schedule O** and **Revised Schedule Q** and/or any excess sales tax revenue beyond the approved budgeted amount shall require prior Council appropriation before expenditure. Effective January 1, 2015, The Jacksonville Transportation Authority shall accept as proof of senior citizen eligibility a JTA issued Senior STAR card and shall permit all persons born on or before December 31, 1954, to ride free at all times. Those born after December 31, 1954, will ride free when they reach age of 65 and obtain a Senior STAR card.

**Section 5.2 Allocations, Allotments and Transfers.**

The Jacksonville Transportation Authority is authorized to allocate and allot the sums herein appropriated for more specific purposes, within each of the total sums specified on **Revised**

**Schedule P** and **Revised Schedule R**, except for Reserve funds, and to transfer from time to time, without Council approval, appropriated funds from one of the purposes for which funds are appropriated by this Part V to another of such purposes, if, in the discretion of the Authority, such transfer is necessary to carry out all of the purposes for which funds are hereby appropriated, subject to applicable law. There shall be provided to the Council Auditor, within twenty-four hours after Board approval, a copy of the written documentation of all proposed additional appropriations of funds. There shall also be provided to the Council Auditor at the end of each quarter a copy or a summary of the written documentation of all transfers made between approved budget line items. The number of full-time employees authorized at any one time shall not exceed 734. The Council authorizes 159,146 temporary employee hours.

**JACKSONVILLE TRANSPORTATION AUTHORITY  
JACKSONVILLE, FLORIDA  
OPERATIONS BUDGET - FISCAL YEAR 2015/2016**

	<u>Bus</u>	<u>CTC</u>	<u>Skyway</u>	<u>Engineering</u>	<u>Total</u>
<b><u>ESTIMATED REVENUES</u></b>					
Federal, State & Local Grants	\$ 5,933,722				\$ 5,933,722
Local Option Gas Tax (BJP)	28,171,662				28,171,662
Gross Sales Tax Proceeds				80,886,162	80,886,162
Net Sales Tax - Operating	35,654,984			1,899,339	37,554,323
Passenger Fares	12,171,871	1,097,294			13,269,165
State TD Funds		1,494,767			1,494,767
Transfer from Bus Operations (ADA Paratransit)		9,188,756			9,188,756
City of Jacksonville (Paratransit Contribution)		1,363,002			1,363,002
Preventative Maintenance Grant - Federal	3,403,401	800,000	1,100,000		5,303,401
Non-Transportation Revenue	637,136		200,615	85,000	922,751
Interest Earnings				59,492	59,492
Transfer from Bus Operations to Skyway			5,003,890		5,003,890
Transfer from Bus Operations to Ferry					-
<b>Total Estimated Revenues</b>	<b><u>\$ 85,972,776</u></b>	<b><u>\$ 13,943,819</u></b>	<b><u>\$ 6,304,505</u></b>	<b><u>\$ 82,929,993</u></b>	<b><u>\$ 189,151,093</u></b>

**REVISED SCHEDULE O**

**APPROPRIATIONS**

Salaries and Wages	\$ 15,187,451	\$ 1,425,802	\$ 1,139,235	\$ 456,298	\$ 18,208,785
Fringe Benefits	8,755,968	642,866	599,275	250,026	10,248,135
Fuel and Lubricants	2,952,053	737,151	6,462		3,695,665
Materials and Supplies	2,122,071	439,002	461,277	34,515	3,056,864
Insurance	330,035	15,315	222,634	4,620	572,603
Services	4,229,903	3,594,629	485,474	229,378	8,539,383
Travel/Training/Dues & Subscriptions	191,032	33,509	16,119	16,127	256,785
Transfer to CTC (ADA Expense)	4,594,378				4,594,378
Transfer to Skyway	2,501,945				2,501,945
Contribution to St Johns River Ferry	400,000				400,000
JTA Contribution to Mayport Ferry Capital Haul Out	900,000				900,000
Transfer to COJ for Debt Service (BJP)				40,443,081	40,443,081
All Other/Miscellaneous	918,790	83,639	221,779	30,954	1,255,161
Operating Reserve	42,889,152	6,971,909	3,152,252	41,464,996	94,478,311
<b>Total Appropriations</b>	<b><u>\$ 85,972,776</u></b>	<b><u>\$ 13,943,819</u></b>	<b><u>\$ 6,304,505</u></b>	<b><u>\$ 82,929,993</u></b>	<b><u>\$ 189,151,093</u></b>
<b>Full Time Positions</b>	<b><u>629</u></b>	<b><u>49</u></b>	<b><u>42</u></b>	<b><u>14</u></b>	<b><u>734</u></b>
<b>Temporary Employee Hours</b>	<b><u>144,336</u></b>	<b><u>14,810</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>159,146</u></b>

**REVISED SCHEDULE P**

**JACKSONVILLE TRANSPORTATION AUTHORITY  
JACKSONVILLE, FLORIDA  
CAPITAL BUDGET - FISCAL YEAR 2015/16**

<u>ESTIMATED REVENUES</u>	<u>Bus</u>	<u>CTC</u>	<u>Skyway</u>	<u>Engineering</u>	<u>Ferry</u>	<u>Total</u>
Federal, State & Local Grants	\$ 12,123,520	\$ 1,130,464	\$ 1,354,552	\$ -	\$ 757,895	\$ 15,366,431
Local Match (State)	590,000					590,000
Local Match (JTA)	4,734,654	64,408	4,151,900			8,950,962
<b>Total Estimated Revenues</b>	<b>\$ 17,448,174</b>	<b>\$ 1,194,872</b>	<b>\$ 5,506,452</b>	<b>\$ -</b>	<b>\$ 757,895</b>	<b>\$ 24,907,393</b>

REVISED SCHEDULE Q

<u>APPROPRIATIONS</u>	<u>Bus</u>	<u>CTC</u>	<u>Skyway</u>	<u>Engineering</u>	<u>Ferry</u>	<u>Total</u>
Bus Rapid Transit (BRT) - North Corridor Project	\$ 300,000					\$ 300,000
Bus Rapid Transit (BRT) - East Corridor Project	600,000					600,000
Bus Rapid Transit (BRT) - Southwest Corridor Project	600,000					600,000
Bus Transfer Facility (JRTC)	5,900,000					5,900,000
CAD/AVL	1,400,000					1,400,000
Computer Equipment	1,072,490	252,597	175,000			1,500,087
Ferry Dock Ramp Rehabilitation					757,895	757,895
Shop Equipment	80,000	8,795	128,000			216,795
Enhancements (Landscaping)	130,400					130,400
Miscellaneous Support Equipment	135,000		234,232			369,232
Associated Capital Maintenance Parts		42,000	460,000			502,000
Paratransit Vehicles (9 Vans)		891,480				891,480
Program Administration	100,000					100,000
Purchase Transit Vehicles (10 Buses)	5,566,884					5,566,884
Purchase Transit Vehicles (CCCoA Vehicles)	172,200					172,200
Rehab/Renovate Passenger Shelters	240,000					240,000
Security Equipment	161,200					161,200
Support Vehicles	179,000					179,000
Facilities Improvements	516,000		357,320			873,320
Training	15,000					15,000
Transit Satellite Amenities	280,000					280,000
Capital Reserve			4,151,900			4,151,900
<b>Total Appropriations</b>	<b>\$ 17,448,174</b>	<b>\$ 1,194,872</b>	<b>\$ 5,506,452</b>	<b>\$ -</b>	<b>\$ 757,895</b>	<b>\$ 24,907,393</b>

REVISED SCHEDULE R

JEA  
CONSOLIDATED OPERATING BUDGET  
FISCAL YEAR 2016

	Electric System	Water & Sewer System	District Energy System	Total
<b>FUEL RELATED REVENUES &amp; EXPENSES:</b>				
FUEL REVENUES:	\$ 509,884,201	\$ -	\$ -	\$ 509,884,201
Total Net Revenues	<u>\$ 509,884,201</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 509,884,201</u>
FUEL EXPENSES:				
Fuel & Purchased Power	<u>\$ 509,884,201</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 509,884,201</u>
FUEL SURPLUS/(DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>BASE RELATED REVENUES &amp; EXPENSES</b>				
<b>BASE OPERATING REVENUES:</b>				
Base Rate Revenues	\$ 738,360,001	\$ 371,123,321	\$ 9,089,118	\$ 1,118,572,440
Environmental Charge Revenue	7,686,000	22,804,950	-	30,490,950
Conservation Charge & Demand Side Revenue	989,059	-	-	989,059
Other Revenues	35,447,663	14,769,077	-	50,216,740
Natural Gas Pass Through Revenue	12,491,417	-	-	12,491,417
Total Base Related Revenues	<u>\$ 794,974,140</u>	<u>\$ 408,697,348</u>	<u>\$ 9,089,118</u>	<u>\$ 1,212,760,606</u>
<b>BASE OPERATING EXPENSES:</b>				
Operating and Maintenance	\$ 200,570,314	\$ 136,320,816	\$ 5,175,137	\$ 342,066,267
Environmental	7,686,000	2,046,800	-	9,732,800
Conservation & Demand-side Management	7,289,059	-	-	7,289,059
Natural Gas Pass Through Expense	12,140,876	-	-	12,140,876
Non-Fuel Purchased Power	113,015,053	-	-	113,015,053
Non-Fuel Uncollectibles & PSC Tax	1,703,452	858,999	-	2,562,451
Emergency Reserve	5,000,000	1,000,000	-	6,000,000
Total Base Related Expenses	<u>\$ 347,404,754</u>	<u>\$ 140,226,615</u>	<u>\$ 5,175,137</u>	<u>\$ 492,806,506</u>
BASE OPERATING INCOME:	<b>\$ 447,569,386</b>	<b>\$ 268,470,733</b>	<b>\$ 3,913,981</b>	<b>\$ 719,954,100</b>
<b>NON-OPERATING REVENUE:</b>				
Investment Income	3,776,585	2,759,926	-	6,536,511
Transfer To/From Fuel Recovery	-	-	-	-
Capacity Fees	-	17,000,000	-	17,000,000
Total Non Operating Revenues	<u>\$ 3,776,585</u>	<u>\$ 19,759,926</u>	<u>\$ -</u>	<u>\$ 23,536,511</u>
<b>NON-OPERATING EXPENSES:</b>				
Debt Service	197,132,899	109,655,149	3,023,980	309,812,028
Total Non Operating Expenses	<u>\$ 197,132,899</u>	<u>\$ 109,655,149</u>	<u>\$ 3,023,980</u>	<u>\$ 309,812,028</u>
BASE INCOME BEFORE TRANSFERS	<b>\$ 254,213,072</b>	<b>\$ 178,575,510</b>	<b>\$ 890,001</b>	<b>\$ 433,678,583</b>
City Contribution Expense	91,720,182	22,467,356	-	114,187,538
Interlocal Payments	-	-	-	-
Renewal and Replacement Fund	66,155,208	20,778,671	457,185	87,391,064
Operating Capital Outlay	96,337,682	118,329,483	432,816	215,099,981
Capacity Fees	-	17,000,000	-	17,000,000
Operating Contingency	-	-	-	-
Total Non-Fuel Expenses	<u>\$ 254,213,072</u>	<u>\$ 178,575,510</u>	<u>\$ 890,001</u>	<u>\$ 433,678,583</u>
SURPLUS/(DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES	<b>\$ 1,308,634,926</b>	<b>\$ 428,457,274</b>	<b>\$ 9,089,118</b>	<b>\$ 1,746,181,318</b>
TOTAL APPROPRIATIONS	<b>\$ 1,308,634,926</b>	<b>\$ 428,457,274</b>	<b>\$ 9,089,118</b>	<b>\$ 1,746,181,318</b>
BUDGETED EMPLOYEE POSITIONS	1,554	599	5	2,158
BUDGETED TEMPORARY HOURS	208,000	41,600	0	249,600

JEA  
CONSOLIDATED CAPITAL BUDGET  
FISCAL YEAR 2016

	Electric System	Water & Sewer System	District Energy System	Total
CAPITAL FUNDS:				
Renewal & Replacement Deposits	\$ 66,155,208	\$ 20,778,671	\$ 457,185	\$ 87,391,064
Operating Capital Outlay	96,337,682	97,571,333	432,816	194,341,831
Environmental Capital Outlay	-	20,758,150	-	20,758,150
Capacity Fees	-	17,000,000	-	17,000,000
Debt Proceeds	-	-	-	-
Other Proceeds	7,507,110	38,891,846	2,766,999	49,165,955
Total Capital Funds	<u>\$ 170,000,000</u>	<u>\$ 195,000,000</u>	<u>\$ 3,657,000</u>	<u>\$ 368,657,000</u>
CAPITAL PROJECTS:				
Generation Projects	\$ 27,466,000	\$ -	\$ -	\$ 27,466,000
Transmission & Distribution Projects	93,824,000	-	-	93,824,000
District Energy Projects	-	-	3,657,000	3,657,000
Water Projects	-	67,128,000	-	67,128,000
Sewer Projects	-	105,644,000	-	105,644,000
Other Projects	48,710,000	22,228,000	-	70,938,000
Total Capital Projects	<u>\$ 170,000,000</u>	<u>\$ 195,000,000</u>	<u>\$ 3,657,000</u>	<u>\$ 368,657,000</u>



**Council Auditor's Office**  
**Comparison of Food and Beverage - FY 2014/15 to FY 2015/16**

\$148,082      \$196,658      \$161,130

SF	Indexcode	Description of Event	Council Approved FY 2014/15 Amount	Amount in Schedule for Mayor's Proposed Budget FY 2015/16	Corrected FY 2015/16 Mayor's Proposed Amount
011	CCSS011AD	Agenda, committee and Council meetings	\$2,500	\$2,500	\$2,500
011	COCIO11JS	Conferences and meetings hosted by the Chief Judge	\$1,500	\$1,500	\$1,500
1H8	CSDS1H8	Fun with the Suns	\$4,900	\$4,900	\$4,900
1H8	CSDS1H8	DPEP Quarterly Training, Wheelchair Ramp Program participants, Mayor's Disability Council Annual Training, Disability Tools for Success Parent Training, ADA Symposium, and ADA Employment Symposium.	\$6,300	\$7,000	\$7,000
1H8	CSDS1H8	Spirit of the ADA Education & Awareness Zoo Event	\$7,008	\$7,008	\$7,008
011	DIAD011DIA	VARIOUS PUBLIC MEETINGS	\$600	\$1,000	\$600
011	FRFO011FO	Food, water, ice at extended stay fires >4 hours in duration	\$1,500	\$1,500	\$1,000
197	JCOD191	Water for events and meetings	\$0	\$500	\$500
199	JCOD191CR	Jax Kids Community Visibility Events	\$0	\$100	\$100
011	JEJE011	To further the economic development efforts in Jacksonville to promote job creation and private capital investment.	\$400	\$400	\$400
011	JHRC011CR	Annual Fair Housing Symposium & Events	\$1,400	\$1,400	\$1,400
011	MVOD011	Bottled Water-Memorial Day and Purple Heart events.	\$750	\$0	\$650
011	MVOD011	Quarterly Meeting with Base Commanding Officers.	\$1,200	\$0	\$650
1FG	MVOD1F6G	Homeless Veterans Stand Down	\$0	\$0	\$2,000
159	PDBZ159AD	BOAF Training for CEU's	\$0	\$300	\$300
011	RPAH011SP	Meals provided for more than 700 seniors at the Mayor's BEST Meetings. Two BEST meetings are held annually allowing seniors to meet with the Mayor and to be kept abreast of issues and concerns facing Jacksonville seniors Topics include Hurricane Preparedness, Property tax information for seniors, changes to Medicare/Social Security, etc. Experts in the field provide information and handouts that seniors can use to make informed decisions.	\$4,500	\$4,500	\$4,500
1F6	RPAH1F6AS	JSSP Grant: Senior Prom	\$22,000	\$22,000	\$22,000
1F6	RPAH1F6AS	JSSP Grant: Mayor's Holiday Festival for Seniors	\$31,000	\$31,000	\$31,000
1F6	RPAH1F6FG	Foster Grandparents Grant: Recognition/training for Foster Grandparent Program	\$2,252	\$3,000	\$3,000
1F6	RPAH1F6RE	RELIEF Grant: Recognition/Training for RELIEF Program	\$1,000	\$1,000	\$1,000
1F6	RPAH1F6RS	RSVP Grant: RSVP Advisory Council Appreciation Luncheon for 25 Advisory council Volunteers	\$250	\$250	\$250
1F6	RPAH1F6RS	RSVP Grant: Lunch and drinks are provided for 40-50 RSVP Tale teller volunteers who attend 3 day-long in-service sessions.	\$825	\$825	\$825
1F6	RPAH1F6RS	RSVP Grant: Food and water are provided at the Annual RSVP volunteer recognition event for 650 volunteers and community representatives and 4 smaller events throughout the year to recognize the special efforts of approximately 100 RSVP volunteers.	\$925	\$925	\$925
1F6	RPAH1F6SC	Senior Companion Grant: Recognition and training for Senior Companion program	\$300	\$900	\$900
011	RPCM011PG	Fall Festival	\$700	\$0	\$0
011	RPCM011PG	Spring Fling	\$700	\$0	\$0
011	RPCM011PG	Joseph Lee Day	\$600	\$500	\$500
011	RPCM011PG	Spring Fling / fall festival / other special events	\$0	\$2,000	\$2,000
011	RPCM011PG	After school & summer programs	\$0	\$9,500	\$9,500
011	RPCM011SNL*	Summer Night Light Nutrition program	\$2,500	\$2,500	\$2,500
011	RPCM011SNL*	Summer Night Light snacks	\$9,600	\$9,600	\$9,600
1DA	RPCM1DACF	Summer Enrichment Camp	\$100	\$100	\$100
1DA	RPCM1DACF	Homeschool Sports and Fitness Program	\$100	\$100	\$100
1DA	RPCM1DACF	Community Special Events	\$250	\$250	\$250
1DA	RPCM1DACF	Mommy and Me Toddler Program	\$300	\$300	\$300
1DA	RPCM1DACF	Senior Time Out Program	\$350	\$350	\$350
011	RPOD011CEXT	Family & Consumer Sciences program Partial Expanded Food & Nutrition program educational programming	\$3,000	\$3,000	\$3,000
011	SEEL011	Food for employees on election day	\$4,350	\$0	\$3,600
01A	SPET01ASE	Downtown Events	\$5,400	\$0	\$0
01A	SPET01ASE	Mayor's Initiatives for Special Events	\$7,672	\$0	\$7,672
01A	SPET01ASE	World of Nations - signature event promoting cultural diversity - volunteer food	\$2,700	\$2,700	\$2,700
01A	SPET01ASE	Traiblazers Ceremony - annual event - purchase of catering food	\$0	\$3,800	\$0

**Council Auditor's Office**  
**Comparison of Food and Beverage - FY 2014/15 to FY 2015/16**

SF	Indexcode	Description of Event	Council Approved FY 2014/15 Amount	Amount in Schedule for Mayor's Proposed Budget FY 2015/16	Corrected FY 2015/16 Mayor's Proposed Amount
01A	SPET01ASE	Environmental Awards Ceremony - annual event - purchase of catering food.	\$0	\$3,800	\$0
01A	SPET01ASE	Sea and Sky - annual signature city event - supports volunteer food and hospitality	\$0	\$6,000	\$5,400
01A	SPET01ASE	FLGA Game - annual signature city event - supports volunteer food and hospitality	\$6,650	\$6,650	\$6,650
01A	SPET01ASE	Jazz Festival - signature event - supports volunteer food and hospitality	\$12,000	\$18,000	\$12,000
01A	SPET01ASE	MLK Breakfast - annual event - purchase of catering food	\$0	\$35,000	\$0

\* These items are listed under RPCM011PG for FY 2014/15 and RPCM011SNL for FY 2015/16

**Council Auditor's Office  
2015/16 Mayor's Proposed Budget  
Food and Beverage Expenditures**

**Municipal Code Section 106.203(b)**

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

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

**Municipal Code Section 106.1202**

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

1. All events and activities hosted, sponsored, produced or coordinated by the City's Special Events Office; except that nothing contained in this subsection shall be construed to authorize expenditures for food and beverages at events and activities hosted, sponsored, produced or coordinated principally for the benefit of City employees.
2. All events and activities where the funding of food and beverages has already been approved by specific reference in the budget ordinance, an appropriation ordinance, or any other duly enacted ordinance.

**Council Auditor Recommendations:**

Attachment A should be revised to reflect the following budgeted expenditures for Sub-Object 05206:

SF	Indexcode	Amount per Attachment A	FY 2015/16 Budgeted Amount	Description of each Service/Event that requires the purchase of food/beverage	Reason for Change
011	DIAD011DIA	\$1,000	\$600	Various Public Meetings	Schedule as filed was erroneous
011	FRFO011FO	\$1,500	\$1,000	Food, water, ice at extended stay fires >4 hours in duration	Schedule as filed was erroneous
01A	SPET01ASE	\$3,800	\$0	Trailblazers Ceremony - annual event - purchase of catering food	Budget Reduction
01A	SPET01ASE	\$3,800	\$0	Environmental Awards Ceremony - annual event - purchase of catering food.	Budget Reduction
01A	SPET01ASE	\$6,000	\$5,400	Sea and Sky - annual signature city event - supports volunteer food and hospitality	Budget Reduction
01A	SPET01ASE	\$18,000	\$12,000	Jazz Festival - signature event - supports volunteer food and hospitality	Budget Reduction
01A	SPET01ASE	\$35,000	\$0	MLK Breakfast - annual event - purchase of catering food	This event is funded at \$56,711, but not in this subobject
01A	SPET01ASE	\$0	\$7,672	Mayor's Initiatives for Special Events	Omission from the Schedule
1F6	MVOD1F6G	\$0	\$2,000	Homeless Veterans Stand Down	Omission from the Schedule
011	MVOD011	\$0	\$650	Three (once every 4th month) Working Lunch Meetings with Base Commanding Officers.	Omission from the Schedule
011	MVOD011	\$0	\$650	Bottled Water-Memorial Day and Purple Heart events.	Omission from the Schedule
011	SEEL011	\$0	\$3,600	Food for employees on election day	Omission from the Schedule

**Council Auditor's Office**  
**Martin Luther King, Jr. - Breakfast and Parade**

**MLK JR. BREAKFAST & PARADE**

Appropriations and actual expenditures paid from the General Fund (S/F 01A - Special Events)

<b>Subobject</b>	<b>Description</b>	<b>Approved Budget FY 2014/15 (1)</b>	<b>Actual Expenditures FY 2014/15 (2)</b>	<b>Proposed Budget FY 2015/16</b>
04402	Equipment Rentals	\$ 5,000	\$ -	\$ 5,000
04801	Advertising	7,000	5,367	5,000
04938	Misc. Services & Charges	46,711	22,945	46,711
<b>Total</b>		<b>\$ 58,711</b>	<b>\$ 28,312</b>	<b>\$ 56,711</b>


**Notes:**

- (1) Per Budget Ordinance 2014-466-E:  
 THE MONEY APPROPRIATED FOR MARTIN LUTHER KING BREAKFAST SHALL BE DIVIDED AS FOLLOWS: \$38,711 FOR THE BREAKFAST EVENT AND \$20,000 FOR THE PARADE
  
- (2) Actual expenditures differ from the attached Special Event Report because of additional expenditures of \$990 in advertising and \$10,000 in miscellaneous services that were paid in June 2015 after the report was submitted to the Council Auditor's Office.



## MEMORANDUM

TO: Kirk Sherman, Council Auditor

FROM: Tonisha Landry-Gaines, Special Events 

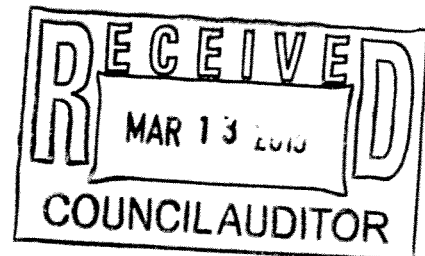
CC: Ronnie Belton, CFO, members of City Council, and Dave Herrell

DATE: March 12, 2015

RE: Special Events Accounting

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Per Municipal Code Section 111.105, the Office of Special Events is to provide an accounting report within 60 days of an event. Included is the preliminary accounting report for the 2015 MLK Jr. Breakfast and Parade..



**CITY OF JACKSONVILLE  
OFFICE OF SPECIAL EVENTS**

Event Name: Martin Luther King, Jr Breakfast/Parade  
 Event Dates: 1/16/2015 and 1/19/15  
 Event Location: Prime F. Osborn III Convention Center/Downtown Parade Route

	<u>General Fund</u>	<u>Trust Fund</u>	<u>Total</u>
<b><u>REVENUE:</u></b>			
Corporate Tables		\$34,204.00	\$34,204.00
Single Tickets		\$6,799.00	\$6,799.00
Sponsors		\$48,000.00	\$48,000.00
<b>TOTAL REVENUE</b>	<u>\$0.00</u>	<u>\$89,003.00</u>	<u>\$89,003.00</u>
<b><u>EXPENDITURES:</u></b>			
Advertising	\$3,270.72	\$1,454.00	\$4,724.72
Audio/Lighting		\$11,785.00	\$11,785.00
Décor	\$207.44		\$207.44
Entertainment	\$500.00		\$500.00
Food and Beverage		\$45,560.00	\$45,560.00
Miscellaneous/Props Expenses	\$0.00	\$308.94	\$308.94
Venue Rental	\$8,284.13		\$8,284.13
Parade	\$5,059.24		\$5,059.24
<b>TOTAL EXPENDITURES</b>	<u>\$17,321.53</u>	<u>\$59,107.94</u>	<u>\$76,429.47</u>
<b>Budgeted Amount</b>	\$58,711.00		\$58,711.00
<b>Difference</b>	<u>\$41,389.47</u>	<u>\$29,895.06</u>	<u>\$71,284.53</u>

\* Please see next page for detailed information

**Prepared By:** Nikki Beery  
**Date:** 3/6/2015  
**Contact Information:** 630-3690

List each Major Sponsor or Vendor separately. See below  
 Please insert rows to list other significant items.  
 Please insert columns to list other significant funding sources.

Event Name: Martin Luther King, Jr Breakfast/Parade  
 Event Dates: 1/16/2015 and 1/19/15  
 Event Location: Prime F. Osborn III Convention Center/Downtown Parade Route

**SPONSORS**

Baptist Health	\$	2,000.00
Deutsche Bank	\$	2,000.00
Florida Blue	\$	30,000.00
Holland & Knight	\$	2,000.00
JaxPort	\$	2,000.00
Publix	\$	2,000.00
St. Vincent's Health Care	\$	2,000.00
State Farm	\$	2,000.00
Winn-Dixie	\$	4,000.00

**Other Significant Information\***

OSE Personnel	\$	24.52
Public Safety	\$	3,121.06

*\*Other significant information is inclusive of items budgeted within overall department budget.*

Disclaimer: These numbers are subject to change upon approval and receipt of all invoices.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2015/16 BUDGET  
FIRE & RESCUE  
GENERAL FUND / GENERAL SERVICES DISTRICT (S/F 011)**

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**PROPOSED BUDGET BOOK – Page #242-244  
ON SCREEN – Page #248-250**

**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 (S/F 159).

**REVENUE**

1. Charges for Services

- The net decrease of \$301,610 is primarily due to:
  - a very slight decrease of \$131,068 in net rescue transport revenue which remains almost flat in the proposed budget totaling \$22,653,905
  - a decrease in fire inspection fees revenue of \$80,831 which was budgeted incorrectly and is addressed in the recommendations section below
  - budgeting of \$110,785 for uncollectable jail transports in a separate uncollectible account for the first time (currently it is billed to JSO and written off via a regular uncollectable account).

2. Revenue From City Agencies – Allocations

- This amount represents a repayment of costs from the 9-1-1 Emergency User Fee Subfund (S/F 171) for call taker salaries. The proposed amount was not budgeted accurately and has already been addressed during discussions on S/F 171 budget.

3. Fines and Forfeits

- The increase of \$27,878 is due to increased revenue for fire code violations found during inspections and based on the current year's actual revenues.

4. Miscellaneous Revenue

- The increase of \$383,935 is primarily due to an increase of \$51,141 for fireworks stand-by services and an increase of \$267,184 to be received from JIA to cover the costs of fire services for JIA which have increased due to overall increases in operational costs for the department (service level has not changed).



**COUNCIL AUDITOR'S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 MAYOR'S PROPOSED FY 2015/16 BUDGET  
 FIRE & RESCUE  
 GENERAL FUND / GENERAL SERVICES DISTRICT (S/F 011)**

**PROPOSED BUDGET BOOK – Page #242-244  
 ON SCREEN – Page #248-250**

5. Other Sources

- The decrease of \$7,000,000 is due to a one-time borrowing of \$7,000,000 in FY 2014/15 to purchase self-contained breathing apparatus.

**FEE INCREASES:**

<b>FIRE AND RESCUE - FIRE SAFETY INSPECTION GENERAL FUND - GSD</b>	<b>Current Fee</b>	<b>Proposed Fee</b>	<b>Additional Revenue</b>
Fire Safety Inspection Fee - Routine Inspection Square Footage 0 - 5,000	\$65	\$70	\$67,350
Fire Safety Inspection Fee - Routine Inspection Square Footage 5,001-10,000	\$85	\$95	\$20,130
Fire Safety Inspection Fee - Routine Inspection Square Footage 10,001-15,000	\$105	\$120	\$11,295
Fire Safety Inspection Fee - Routine Inspection Square Footage 15,001-20,000	\$125	\$145	\$8,640
Fire Safety Inspection Fee - Routine Inspection Square Footage 20,001-25,000	\$145	\$170	\$7,950
Fire Safety Inspection Fee - Routine Inspection Square Footage 25,001-30,000	\$165	\$195	\$8,100
Fire Safety Inspection Fee - Routine Inspection Square Footage 30,001-35,000	\$185	\$220	\$5,775
Fire Safety Inspection Fee - Routine Inspection Square Footage 35,001-40,000	\$205	\$245	\$7,560
Fire Safety Inspection Fee - Routine Inspection Square Footage 40,001-45,000	\$225	\$270	\$6,480
Fire Safety Inspection Fee - Routine Inspection Square Footage 45,001-50,000	\$245	\$295	\$5,250
Fire Safety Inspection Fee - Routine Inspection Square Footage 50,001-55,000	\$265	\$320	\$4,125
Fire Safety Inspection Fee - Routine Inspection Square Footage 55,001-60,000	\$285	\$345	\$6,120
Fire Safety Inspection Fee - Routine Inspection Square Footage 60,001-65,000	\$305	\$370	\$3,510
Fire Safety Inspection Fee - Routine Inspection Square Footage 65,001-70,000	\$325	\$395	\$4,200
Fire Safety Inspection Fee - Routine Inspection Square Footage 70,001-75,000	\$345	\$420	\$2,925
Fire Safety Inspection Fee - Routine Inspection Square Footage 75,001-80,000	\$365	\$445	\$2,880
Fire Safety Inspection Fee - Routine Inspection Square Footage above 80,000 plus \$5 per each additional 5,000 sq feet	\$385	\$470	\$45,900
Fire Safety Inspection Fee - Re-Inspection Square Footage 0 - 5,000	\$130	\$150	\$4,440
Fire Safety Inspection Fee - Re-Inspection Square Footage 5,001-10,000	\$170	\$190	\$600
Fire Safety Inspection Fee - Re-Inspection Square Footage 10-001-15,000	\$210	\$230	\$480
Fire Safety Inspection Fee - Re-Inspection Square Footage 15,001-20,000	\$250	\$270	\$120
Fire Safety Inspection Fee - Re-Inspection Square Footage 20,001-25,000	\$290	\$310	\$180
Fire Safety Inspection Fee - Re-Inspection Square Footage 25,001-30,000	\$330	\$350	\$120
Fire Safety Inspection Fee - Re-Inspection Square Footage 30,001-35,000	\$370	\$390	\$60
Fire Safety Inspection Fee - Re-Inspection Square Footage 35,001-40,000	\$410	\$430	\$120
Fire Safety Inspection Fee - Re-Inspection Square Footage 40,001-45,000	\$450	\$470	\$300
Fire Safety Inspection Fee - Re-Inspection Square Footage 45,001-50,000	\$490	\$510	\$120
Fire Safety Inspection Fee - Re-Inspection Square Footage 50,001-55,000	\$530	\$550	\$60
Fire Safety Inspection Fee - Re-Inspection Square Footage 55,001-60,000	\$570	\$590	\$120
Fire Safety Inspection Fee - Re-Inspection Square Footage 60,001-65,000	\$610	\$630	\$40
Fire Safety Inspection Fee - Re-Inspection Square Footage 65,001-70,000	\$650	\$670	\$300
Fire Safety Inspection Fee - Re-Inspection Square Footage 70,001-75,000	\$690	\$710	\$40
Fire Safety Inspection Fee - Re-Inspection Square Footage 75,001-80,000	\$730	\$750	\$40
Fire Safety Inspection Fee - Re-Inspection Square Footage above 80,000 plus \$10 per each additional 5,000 sq feet	\$770	\$790	\$120
Fire Safety Pre-Inspection (Property Assessment)	\$30	\$30	\$0
		<b>Total</b>	<b>\$225,450</b>

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2015/16 BUDGET  
FIRE & RESCUE  
GENERAL FUND / GENERAL SERVICES DISTRICT (S/F 011)**

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**PROPOSED BUDGET BOOK – Page #242-244  
ON SCREEN – Page #248-250**

**EXPENDITURES**

1. Salaries

- The net increase of \$3,686,283 is being driven mainly by the following increases in:
  - permanent and probationary salaries of \$1,716,263 mainly due to the following increases:
    - \$330,487 for step increases
    - \$724,312 for 30 SAFER\* Grant firefighters who will be moved into the General Fund in February 2016
    - \$352,920 as a restoration of funding removed during last year's finance committee's meetings to partially fund 25 SAFER\* Grant firefighters who will be moved into the General Fund in February 2016
    - \$177,707 as a restoration of funding removed during last year's finance committee's meetings for the JFRD Emergency Preparedness Manager position filled by the former director of the city's Neighborhoods Department
  - rollback/sellback of \$986,048 (it was underbudgeted for FY 2014/15)
  - pensionable special pay (education, EMT, hazmat and other incentives) of \$348,686 (based on current year's actuals)
  - terminal leave \$304,527 (increase in expected number of retiring employees – from 41 in the FY 2014/15 to 62 in the FY 2015/16)
  - special pay of \$195,389 (based on current year's actuals)

\* Ordinance 2014-091-E approved a two year grant to fund 67 new full-time firefighters until February 2016 when the following will happen:

- 30 will be moved into currently vacant positions in the general fund as mentioned above
- 25 will be moved into the positions that will become vacant in the near future in the general fund
- 12 veterans will remain in the grant program for another year

2. Employer Provided Benefits

- The net increase of \$437,858 is mostly driven by the following changes:
  - an increase in Police & Fire pension costs of \$779,863 mostly attributed to moving SAFER Grant firefighters into the General Fund
  - an increase in the group hospitalization insurance of \$369,031
  - an increase in Medicare tax of \$136,773 (due to increase in salaries)
  - a decrease of \$960,283 for workers compensation (due to changes in the allocation method)

**COUNCIL AUDITOR'S OFFICE  
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 MAYOR'S PROPOSED FY 2015/16 BUDGET  
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**PROPOSED BUDGET BOOK – Page #242-244  
 ON SCREEN – Page #248-250**

3. Internal Service Charges

- The net increase of \$3,600,694 is mainly being driven by:
  - an increase in fleet vehicle replacement costs of \$2,724,953 due to buying 68 vehicles with a total purchase price over \$18M in FY 2014/15 and budgeting expenses only for the part of the year and also due to buying 31 more vehicles (see table below) in the proposed budget with the expected payments of \$108,274

Unit Description	Number of Units to be Purchased	Average Price	Average Monthly Use in FY16	Debt Cost in FY16 (part)	Debt Cost in FY17 (full)
Fire Truck - Pumper	12	\$ 474,245	0	\$ -	\$ 1,265,407
Fire Truck - Rescue Unit	10	\$ 133,807	3	\$ 74,381	\$ 297,526
Fire Truck - Tanker	3	\$ 300,000	0	\$ -	\$ 200,119
SUV/Crossover - Fire Chief	1	\$ 34,851	6	\$ 3,875	\$ 7,749
Utility Body Truck	3	\$ 70,000	6	\$ 23,347	\$ 46,695
Van - Minivan	2	\$ 30,000	6	\$ 6,671	\$ 13,341
	<b>31</b>			<b>\$ 108,274</b>	<b>\$ 1,830,837</b>

- an increase in radio allocation of \$622,868 due to the increase of \$526,566 in banking fund repayments for the fire station paging system approved for the FY 2014/15
- an increase in building maintenance of \$284,278 due to better allocation of the more recent costs
- an increase of \$198,695 in radio equipment refresh allocation from a newly created fund designated for radio purchases
- a decrease of \$402,323 in fleet parts/oil/gas mostly due to a decrease in anticipated fuel costs

4. Internal Services – IT Operations

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

5. Other Operating Expenses

- The decrease of \$137,841 is mostly driven by the following changes:
  - A decrease of \$160,213 in general liability insurance due to a change in the allocation method
  - A decrease of \$73,291 in miscellaneous insurance charges due to a decrease in policy's cost

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2015/16 BUDGET  
FIRE & RESCUE  
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**PROPOSED BUDGET BOOK – Page #242-244  
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- An increase of \$54,513 in clothing and cleaning allowances to match to the current year's actual costs
  - An increase of \$50,002 in other operating supplies (training equipment/supplies, special events medical supplies, bike equipment, non-capital appliances/furniture)
6. Capital Outlay
- The decrease of \$7,000,000 is due to a one-time borrowing of \$7,000,000 in FY 2014/15 to purchase self-contained breathing apparatus.
7. Banking Fund Debt Repayment
- The decrease of \$53,749 is due to some of the items being paid off during the current year, and the FY 2015/16 banking fund debt repayments by project are as follows:
    - \$1,252,076 for Self Contained Breathing Apparatus
    - \$181,794 for CAD replacement
    - \$64,545 for Mobile Data Terminal Refresh

**DIVISIONAL CHANGES:**

- The decrease in Fire Administration of \$206,622 is mostly due to:
  - a decrease in salaries of \$190,892 (two positions less in the proposed budget compared to the original budget due to transfers within the department)
  - a decrease in police and fire pension contribution of \$141,700
  - an increase in OGC legal allocation of \$125,523
- The increase in Emergency Preparedness of \$105,140 is mostly due to:
  - an increase in salaries of \$151,268 (mostly to restore funding for JFRD Emergency Preparedness Manager and fill this position)
  - an increase in police and fire pension contribution of \$84,281
  - a decrease in computer system maintenance allocation of \$40,538
  - a decrease in leave sellback of \$23,784 (no employees are expected to sell back their leave)
  - a decrease in utilities allocation of \$22,685
- The decrease in Fire Operations of \$2,412,199 is mostly due to:
  - a decrease in capital outlay of \$7,000,000
  - a decrease in workers compensation insurance allocation of \$561,725
  - an increase in fleet vehicle rentals of \$2,492,091
  - an increase in leave sellback of \$684,500
  - an increase in radio allocation of \$523,442
  - an increase in salaries of \$461,100 (due to adding funding for SAFER grant firefighters to be transferred in this area in February 2016)
- The increase in Fire Prevention of \$132,205 is mostly due to:
  - an increase in terminal leave of \$80,193

**COUNCIL AUDITOR'S OFFICE  
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 MAYOR'S PROPOSED FY 2015/16 BUDGET  
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- an increase in salaries of \$54,570
- The decrease in Fire Training of \$155,537 is mostly due to:
  - a decrease in police and fire pension contribution of \$223,618
  - an increase in special pay of \$30,960
  - an increase in Florida retirement system contribution of \$27,814
- The increase in Fire Rescue of \$3,172,979 is mostly due to
  - an increase in salaries of \$1,248,751 as a combinations of following factors:
    - restoring \$352,920 of funding removed during last year's finance committee's meetings for the positions that were vacant over 150 days
    - filling vacant positions with the higher actual rate of pay
    - budgeting for step increases
    - having four more positions in the proposed budget compared to the original budget due to transfers within the department
  - an increase in police and fire pension contribution of \$1,210,254
  - an increase leave sellback of \$289,472
  - an increase special pensionable pay of \$238,264

**SERVICE LEVEL CHANGES:**

The department does not foresee significant changes in the level of emergency services provided to the community.

**FOOD AND BEVERAGES EXPENDITURES (subobject 05206):**

SF	Indexcode	Amount	Description of each Service/Event that requires the purchase of food/beverage	Explanation that the Service/Event serves a public purpose
011	FRFO011FO	\$1,000	Food, water, ice at extended stay fires >4 hours in duration	Public safety

**AUTHORIZED POSITION CAP:**

There are no changes to the overall employee cap which remains 1,300 FTEs.

**RECOMMENDATION:**

The proposed fire inspection fees revenue does not take into account the recent increase in fees. We recommend an increase of \$168,984. It would have a positive impact on the Special Council Contingency of \$168,984.

**Council Auditor's Office**  
**Fire Department Promotions in February 2015 - Fiscal Impact Calculations**

#	Indexcode	Before	After	ID	Actual Salary Before	Actual Salary After
1	FRFT011	FIRE LIEUTENANT RESCUE 56	FIRE CAPTAIN RESCUE 40	66062	\$ 63,432	\$ 72,924
2	FRRS011	FIRE LIEUTENANT RESCUE 56	FIRE CAPTAIN RESCUE 56	11811	\$ 64,056	\$ 74,328
3	FRRS011	FIRE LIEUTENANT RESCUE 56	FIRE CAPTAIN RESCUE 56	11927	\$ 64,056	\$ 73,620
4	FRRS011	FIRE LIEUTENANT RESCUE 56	FIRE CAPTAIN RESCUE 56	11490	\$ 67,080	\$ 77,136
5	FRRS011	FIRE LIEUTENANT RESCUE 56	FIRE CAPTAIN RESCUE 56	61067	\$ 64,056	\$ 73,620
6	FRRS011	FIRE LIEUTENANT RESCUE 56	FIRE CAPTAIN RESCUE 56	11867	\$ 64,056	\$ 73,620
7	FRRS011	FIRE LIEUTENANT RESCUE 56	FIRE CAPTAIN RESCUE 56	11860	\$ 64,056	\$ 73,620
8	FRRS011	FIRE LIEUTENANT RESCUE 56	FIRE CAPTAIN RESCUE 56	60483	\$ 64,056	\$ 73,620
9	FRRS011	FIRE LIEUTENANT RESCUE 56	FIRE CAPTAIN RESCUE 56	11868	\$ 64,056	\$ 73,620
10	FRRS011	FIRE LIEUTENANT RESCUE 56	FIRE CAPTAIN RESCUE 56	11946	\$ 64,056	\$ 73,620
11	FRRS011	FIRE LIEUTENANT RESCUE 56	FIRE CAPTAIN RESCUE 56	11947	\$ 64,056	\$ 73,620
12	FRRS011	FIRE LIEUTENANT RESCUE 56	FIRE CAPTAIN RESCUE 56	11855	\$ 64,056	\$ 73,620
13	FRFO011FO	FIRE LIEUTENANT SUPPRESSION 56	FIRE CAPTAIN SUPPRESSION 56	11840	\$ 64,056	\$ 73,620
14	FRFO011FO	FIRE LIEUTENANT SUPPRESSION 56	FIRE CAPTAIN SUPPRESSION 56	11504	\$ 67,080	\$ 77,136
15	FRFO011FO	FIRE LIEUTENANT SUPPRESSION 56	FIRE CAPTAIN SUPPRESSION 56	11546	\$ 67,080	\$ 77,136
16	FRFO011FO	FIRE LIEUTENANT SUPPRESSION 56	FIRE CAPTAIN SUPPRESSION 56	11803	\$ 64,056	\$ 74,328
17	FRFO011FO	FIRE LIEUTENANT SUPPRESSION 56	FIRE CAPTAIN SUPPRESSION 56	11715	\$ 64,644	\$ 74,328
18	FRFO011FO	FIRE LIEUTENANT SUPPRESSION 56	FIRE CAPTAIN SUPPRESSION 56	11730	\$ 64,644	\$ 74,328
19	FRFO011FO	FIRE LIEUTENANT SUPPRESSION 56	FIRE CAPTAIN SUPPRESSION 56	11884	\$ 64,056	\$ 73,620
20	FRFO011FO	FIRE LIEUTENANT SUPPRESSION 56	FIRE CAPTAIN SUPPRESSION 56	11636	\$ 65,268	\$ 75,024
21	FRFO011FO	FIRE LIEUTENANT SUPPRESSION 56	FIRE CAPTAIN SUPPRESSION 56	11761	\$ 64,644	\$ 74,328
22	FRRS011	FIRE CAPTAIN RESCUE 56	FIRE DISTRICT CHIEF RESCUE 40	11497	\$ 77,916	\$ 90,072
23	FRRS011	FIRE CAPTAIN RESCUE 56	FIRE DISTRICT CHIEF RESCUE 56	11660	\$ 74,328	\$ 90,072
24	FRRS011	FIRE CAPTAIN RESCUE 56	FIRE DISTRICT CHIEF RESCUE 56	11506	\$ 77,136	\$ 90,072
25	FRRS011	FIRE CAPTAIN RESCUE 56	FIRE DISTRICT CHIEF RESCUE 56	11257	\$ 77,136	\$ 90,072
26	FRRS011	FIRE CAPTAIN RESCUE 56	FIRE DISTRICT CHIEF RESCUE 56	11469	\$ 77,136	\$ 90,072
27	FRRS011	FIRE CAPTAIN RESCUE 56	FIRE DISTRICT CHIEF RESCUE 56	11236	\$ 77,136	\$ 90,072
28	FRRS011	FIRE CAPTAIN RESCUE 56	FIRE DISTRICT CHIEF RESCUE 56	11403	\$ 77,136	\$ 90,072
29	FRFO011FO	FIRE CAPTAIN SUPPRESSION 56	FIRE DISTRICT CHIEF SUPPRESSION 56	11659	\$ 74,328	\$ 90,072
30	FRFO011FO	FIRE CAPTAIN SUPPRESSION 56	FIRE DISTRICT CHIEF SUPPRESSION 56	11502	\$ 76,416	\$ 90,072
31	FRFO011FO	FIRE CAPTAIN SUPPRESSION 56	FIRE DISTRICT CHIEF SUPPRESSION 56	11621	\$ 75,024	\$ 90,072
32	FRFO011FO	FIRE CAPTAIN SUPPRESSION 56	FIRE DISTRICT CHIEF SUPPRESSION 56	11430	\$ 77,136	\$ 90,072
33	FRFO011FO	FIRE CAPTAIN SUPPRESSION 56	FIRE DISTRICT CHIEF SUPPRESSION 56	11417	\$ 77,136	\$ 90,072
34	FRFO011FO	FIRE CAPTAIN SUPPRESSION 56	FIRE DISTRICT CHIEF SUPPRESSION 56	11445	\$ 77,136	\$ 90,072
					<b>\$ 2,351,700</b>	<b>\$ 2,731,752</b>
					<b>\$ (2,351,700)</b>	<b>\$ 380,052</b>
					<b>add 1.45% for Medicare</b>	<b>\$ 5,511</b>
					<b>total increase</b>	<b>\$ 385,563 *</b>

\* - there is no capacity to reduce budgeted pension for the Fire Department so it is excluded from the calculations of the financial impact of promotions



## OFFICE OF DIRECTOR / FIRE CHIEF

August 13, 2015

### MEMORANDUM

**TO:** Honorable Councilman Bill Gulliford, Finance Chair

**THRU:** Sam E. Mousa, Chief Administrative Officer  
Mike Weinstein, Director of Finance

**FROM:** Kurtis R. Wilson, Director / Fire Chief-Acting

**RE:** Requested Carryover for Suppression MDT's

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Councilman Gulliford, I was made aware of an urgent issue regarding JFRD's Mobile Dispatch Terminal's (MDT's) located in our fire apparatus. Below is the issue and requested solution.

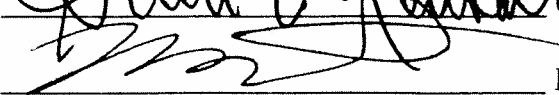
#### Issue:

24 out of 89 fire apparatus no longer have working Mobile Dispatch Terminals (MDT's). The Mobile Dispatch Terminals are used to capture signatures for patient treatment and transport refusals. The MDT's connect to our 911 dispatch system, which allows for appropriate dispatching of the closest emergency response vehicle by utilizing GPS and mapping. Without a functional MDT none of the aforementioned capabilities are possible. The MDT's have exceeded their life expectancy, and as a result, the department is experiencing a failure rate of one per week.

#### Requested Solution:

JFRD is requesting \$635,000 of the proposed carryover for the self-contained breathing apparatus banking fund project, as listed on the schedule AF, be removed from that schedule and a new project be added to the FY16 B4 schedule to fund the replacement of Mobile Dispatch Terminals (MDT's). Also, the approximate \$115,000 of banking fund repayment be funded by the additional fire inspection fees proposed by the Council Auditor.

Approved by:  Chief Administrative Officer

Approved by:  Director of Finance

Summary of Positions Approved by City Council in Budget Ordinance and Separate Legislation

			7,090	248	7,338
Department	SF	Subfund Title	Positions in Budget Ordinance 2015-504	Positions Approved via Separate Legislation *	Total Council Approved Positions
Advisory Boards and Commissions	011	GENERAL FUND - GSD	4		4
City Council	011	GENERAL FUND - GSD	78		78
	132	TOURIST DEVELOPMENT COUNCIL-SEC 111.600	1		1
Clerk of the Court	016	CLERK OF THE COURT	32		32
Courts	011	GENERAL FUND - GSD	2		2
	15B	DUVAL CO. LAW LIBRARY - SEC 111.385	3		3
	15L	JUVENILE DRUG COURT - SEC 111.385	4		4
	15Q	JUDICIAL SUPPORT - SEC 111.385	2		2
	15V	TEEN COURT PROGRAMS TRUST - SEC 111.375	6		6
	1F1	MISCELLANEOUS FEDERAL GRANTS		2	2
Downtown Investment Authority	011	GENERAL FUND - GSD	5		5
Employee Services	011	GENERAL FUND - GSD	42		42
	571	GROUP HEALTH	8		8
Finance	011	GENERAL FUND - GSD	62		62
	561	SELF INSURANCE	21		21
	581	INSURED PROGRAMS	5		5
	611	GENERAL EMPLOYEES PENSION	6		6
Fire and Rescue	011	GENERAL FUND - GSD	1,300		1,300
	159	BUILDING INSPECTION	4		4
	1F9	FIRE & RESCUE GRANTS		71	71
Human Rights Commission	011	GENERAL FUND - GSD	6		6
	1FB	REGULATORY & ENVIRONMENTAL GRANTS		3	3
Intra-Governmental Services	011	GENERAL FUND - GSD	61		61
	511	FLEET MGMT - OPERATIONS	108		108
	512	FLEET MGMT - VEHICLE REPLACEMENT	3		3
	521	COPY CENTER / CENTRAL MAILROOM	5		5
	531	ITD OPERATIONS	126		126
	534	RADIO COMMUNICATIONS	10		10
Jacksonville Children's Commission	191	JACKSONVILLE CHILDREN'S COMMISSION	38		38
	192	JACKSONVILLE CHILDREN'S COMMISSION GRANT		10	10
Mayor's Office	011	GENERAL FUND - GSD	32		32
Medical Examiner	011	GENERAL FUND - GSD	27		27
Military Affairs and Veterans	011	GENERAL FUND - GSD	14		14
	1F6	COMMUNITY SERVICES GRANTS		5	5
Office of Economic Development	011	GENERAL FUND - GSD	12		12
	1DE	CECIL FIELD TRUST (SEC 111.625)	1		1
	411	ON-STREET PARKING	25		25
	412	OFF-STREET PARKING	11		11
	431	MOTOR VEHICLE INSPECTION - SEC 110.407	7		7
Office of Ethics, Compliance and Oversight	011	GENERAL FUND - GSD	1		1
Office of General Counsel	011	GENERAL FUND - GSD	1		1
	551	OFFICE OF GENERAL COUNSEL	61		61
Office of Inspector General	011	GENERAL FUND - GSD	4		4
Office of Sports and Entertainment	011	GENERAL FUND - GSD	4		4
	01A	SPECIAL EVENTS	14		14



Department	SF	Subfund Title	Positions in Budget Ordinance 2015-504	Positions Approved via Separate Legislation *	Total Council Approved Positions
Office of the Sheriff	011	GENERAL FUND - GSD	3,096		3,096
	171	9-1-1 EMERGENCY USER FEE - SEC 111.320	5		5
	1F7	JACKSONVILLE SHERIFF'S OFFICE GRANTS		17	17
	64A	INMATE WELFARE TRUST (SEC 111.300)	1		1
	64C	SHERIFF'S TRUSTS (CARRYFWD/SELFAPPR)		1	1
Parks, Recreation and Community Services	011	GENERAL FUND - GSD	249		249
	1D1	HUGUENOT PARK - SEC 111.125	9		9
	1D2	KATHRYN A. HANNA PARK - SEC 111.125	15		15
	1DA	CECIL FIELD COMMERCE CENTER-SEC 111.625	6		6
	1F6	COMMUNITY SERVICES GRANTS		72	72
Planning and Development	011	GENERAL FUND - GSD	60		60
	112	CONCURRENCY MANAGEMENT SYSTEM	6		6
	159	BUILDING INSPECTION	97		97
	1A1	COMMUNITY DEVELOPMENT		23	23
	1A3	NEIGHBORHOOD STABILIZATION PROGRAM		5	5
	1N4	HOUSING OPPORTUNITIES FOR PERSONS W/AIDS		1	1
Property Appraiser	015	PROPERTY APPRAISER	120		120
Public Libraries	011	GENERAL FUND - GSD	282		282
	15W	LIBRARY CONF FACILITY TRUST-SEC 111.830	3		3
	1F2	PREPAID GRANTS		2	2
Public Works	011	GENERAL FUND - GSD	305		305
	441	SOLID WASTE DISPOSAL	116		116
	461	STORMWATER SERVICES	40		40
	5A1	PUBLIC BUILDING ALLOCATIONS	59		59
Regulatory Compliance	011	GENERAL FUND - GSD	174		174
	121	AIR POLLUTION TAG FEE	7		7
	127	AIR POLLUTION EPA - SEC 111.750	13	3	16
	154	HAZARDOUS WASTE PROGRAM	5		5
	15M	GAS STORAGE TANK INSPECTIONS & CLEANUP		30	30
	1H2	SPAY & NEUTER REBATE TRUST SEC 111.450	1		1
	1N5	HOME INVESTMENT PROGRAM		3	3
461	STORMWATER SERVICES	6		6	
Supervisor of Elections	011	GENERAL FUND - GSD	33		33
Tax Collector	017	TAX COLLECTOR	226		226

Notes:

Excludes positions not approved by City Council (e.g. Clerk of the Court state-funded positions)

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
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PLANNING & DEVELOPMENT  
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**PROPOSED BUDGET BOOK – Page #384-386  
ON SCREEN – Page #390-392**

**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, Development Services Division, Housing and Community Development Division, and Transportation Planning Division.

**REVENUE**

1. Charges for Services

- The net increase of \$41,334 is primarily due to increases of:
  - \$84,774 in certificates of use revenue
  - \$31,332 in zoning and rezoning fees revenue
  - \$20,100 in construction inspection fees revenue

These increases are partially based on FY 2014/15 actual revenues, which are projected to exceed FY 2014/15 budgeted revenues for several line items and fee increases that went into effect on July 1, 2015, as can be seen in the “Fee Increases/Decrease” section below.

- The increases are slightly offset by decreases of:
  - \$43,992 in comprehensive/amendment fees
  - \$50,830 in subdivision regulation - plat fees

These decreases are due to reduced current year actual revenues, a fee reduction for land use amendments (small scale - flat fee, as seen in “Fee Increases/Decrease” section below), and reduced volume estimates for FY 2015/16.

2. Fines and Forfeits

- The net increase of \$750 is due to current year actual collections.

3. Miscellaneous Revenue

- The net increase of \$190,761 is primarily due to an expected increase of \$191,261 in right of way permit filing fees revenue, which more closely reflects actual revenues in the current year and also includes fee increases that went into effect on July 1, 2015, as can be seen in the “Fee Increases/Decrease” section below.

**COUNCIL AUDITOR'S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 MAYOR'S PROPOSED FY 2015/16 BUDGET  
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**FEE INCREASES/DECREASE:**

Subobject	Description	Previous	New Fee (as of 7/1/15)	Increase	Additional Expected Revenue Due to Increased (Decreased) Fees
<b>Community Planning Division</b>					
34905	Land Use Amendment – Small Scale – Flat Fee	\$3,950	\$3,548	(\$402)	(\$10,050)
34905	DRI Reviews-Notice of Proposed Change	\$4,495	\$5,275	\$780	\$3,900
34905	COAs - Additions and new construction requiring review/action by Commission	\$335	\$415	\$80	\$4,000
34905	COAs - Additions and new construction requiring review/action by Commission after notice of violation (Per MuniCode Sec 307.208b)	\$670	\$831	\$161	\$805
34905	COAs - Relocations	\$362	\$477	\$115	\$115
34905	COAs - Relocations requiring review/action by Commission after notice of violation (Per MuniCode Sec 307.208b)	\$724	\$953	\$229	*There is no activity expected by the department for this fee.
<b>Current Planning Division</b>					
342504	PUD – Minor modification	\$1,250	\$1,338	\$88	\$2,376
342504	Application for zoning variance/waiver (commercial/industrial)	\$1,009	\$1,091	\$82	\$4,510
342504	Application for zoning exception (residential or misc district)	\$985	\$1,073	\$88	\$1,848
342504	Application for zoning variance/waiver (commercial/industrial)	\$1,009	\$1,091	\$82	\$2,460
342504	Application for zoning variance/waiver (residential/agricultural)	\$985	\$1,073	\$88	\$616
342504	Application for appeal of exception/variance/waiver	\$985	\$1,073	\$88	\$264
342504	Administrative Deviations - Residential	\$898	\$966	\$68	\$1,360
342504	Administrative Deviations - Commercial	\$890	\$952	\$62	\$1,860
342504	Amendments to Orders	\$366	\$395	\$29	\$290
<b>Development Services Division</b>					
342504	Zoning Confirmation Letters (per parcel)	\$78	\$89	\$11	\$3,168
341901	Certificate of Use- Name Change of Business	\$78	\$89	\$11	\$748

**COUNCIL AUDITOR'S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 MAYOR'S PROPOSED FY 2015/16 BUDGET  
 PLANNING & DEVELOPMENT  
 GENERAL FUND/GENERAL SERVICES DISTRICT (S/F 011)**

**PROPOSED BUDGET BOOK – Page #384-386  
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Subobject	Description	Previous	New Fee (as of 7/1/15)	Increase	Additional Expected Revenue Due to Increased (Decreased) Fees
<b>Development Services Division</b>					
36932	Right of Way Permits – Open Cut Utility R/W Permit excluding fee exempt ## (based on average 550 feet per permit)	*270 for first 1,000' + 30 for each addtl' 1,000'	*289 for first 1,000' + 30 for each addtl' 1,000'	\$19	\$2,280
<b>Total Additional Expected Revenue Due to Increased/Decreased Fees</b>					<b>\$20,550</b>

**EXPENDITURES**

1. Salaries

- The net increase of \$92,374 is partially due to an increase of \$109,403 in the Transportation Planning Division reinstating two (2) positions removed during the FY 2014/15 budget and an increase of \$15,000 for the Director of Planning and Development. The increases are partially offset by decreases in salaries within the Development Services Division and Current Planning Divisions.

2. Employer Provided Benefits

- The net increase of \$144,765 is due in part, to increases of \$52,384 in group hospitalization insurance related to changes in elections made by employees, \$47,190 in workers compensation insurance due to an update to how interest and administrative expenses associated with workers compensation are allocated amongst the users, and \$31,027 in general employee pension contributions due to a contributions increase. These increases are also associated with the reinstatement of two (2) positions in the Transportation Planning Division.

3. Internal Service Charges

- The net increase of \$470,023 is primarily due to increases of \$141,632 in OGC legal costs due to increased current year actuals and \$327,695 in building cost allocation – Ed Ball building, due to an increase in total square footage of 12,225 allocated to the Planning Department based on the Housing and Community Development Division moving into a larger space.

4. Internal Service – IT Operations

- The net increase of \$10,177 is primarily due to an increase in computer system maintenance/security costs related to pooled unallocated shared resources.

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**PROPOSED BUDGET BOOK – Page #384-386  
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5. Other Operating Expenses

- The net increase of \$32,729 is primarily due to an increase of \$33,351 in general liability insurance costs. The increase is associated with a change in allocation methodology, which attributes more weight to claims history.

**EMPLOYEE CAP CHANGES**

The department's authorized position cap is increasing by two (2) compared to FY 2014/15. The two (2) positions are being restored to the Transportation Planning Division which was created by Ordinance 2013-209-E. These positions were removed during the FY 2014/15 budget process.

**DIVISION CHANGES**

<b>Division</b>	<b>FY 14-15 ADOPTED</b>	<b>FY 15-16 PROPOSED</b>	<b>Change</b>	<b>Notes</b>
Community Planning	\$ 1,489,448	\$ 1,520,453	\$ 31,005	(A)
Current Planning	991,522	988,768	(2,754)	
Development Services	2,117,523	2,231,951	114,428	(B)
Housing & Community Development	210,890	539,415	328,525	(C)
Office Of The Director	862,272	966,682	104,410	(D)
Transportation Planning	251,674	420,493	168,819	(E)
<b>Department Total</b>	<b>\$ 5,923,329</b>	<b>\$ 6,667,762</b>	<b>\$ 744,433</b>	

A. The increase of \$31,005 is mainly due to increases of:

- \$13,913 in internal service charges for IT services due to increased allocation of costs.
- \$11,436 in employer provided benefits due to employee elections for group health insurance, workers compensation increases based on an update to how interest and administrative expenses associated with workers compensation are allocated amongst the users, and increased general employees' pension plan contributions.
- \$8,970 in salaries comprised of an increase of \$5,000 for part time salaries and an increase of \$3,987 in permanent salaries due to filling a vacancy at higher salary than previously budgeted.

B. The increase of \$114,428 is mainly due to increases of:

- \$76,260 in employer provided benefits mainly due to an increase of \$33,143 in workers compensation insurance based on an update to how interest and administrative expenses associated with workers compensation are allocated amongst the users and \$31,241 in group hospitalization insurance based on elections by employees.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
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**PROPOSED BUDGET BOOK – Page #384-386  
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- \$64,384 in internal service charges due to an increases of:
  - \$32,221 in building cost allocation – Ed Ball, due to an overall increase in allocated costs for the Ed Ball building.
  - \$25,410 in Office of General Counsel charges based on current year actuals.
  - \$9,146 in fleet vehicle rental based on the department getting 2 new vehicles in the proposed budget.

These are partially offset by a decrease of \$29,758 in salaries due to vacant positions being filled at a lower salary.

- C. The increase of \$328,525 is mainly due to increases in internal service charges of \$245,339 in building cost allocation due to the division moving to a larger floor of the Ed Ball building, \$42,663 increase in general liability insurance due to a revised allocation method that places more weight on claims history, and \$38,058 in Office of General Counsel internal service charges based on current year actuals.
- D. The increase of \$104,410 is mainly due to increases of \$100,711 in internal service charges, specifically a \$57,555 increase in Office of General Counsel charges based on current year actuals and a \$50,135 increase in building cost allocation due to an overall increase in allocated costs for the Ed Ball building. Additionally, salaries are budgeted to increase \$15,407 due primarily to an increase of \$15,000 in the salary of the Director of the Planning Department.
- E. The increase of \$168,819 is mainly due to a \$172,016 increase in salaries and benefits associated with the restoration of two positions that were eliminated during the FY 2014/15 budget process.

**RECOMMENDATIONS:**

The Planning & Development Department's revenues appear to be overstated based on current year actuals, analysis of historic revenues, and reduced applications (as projected by the Division). We recommend the following items:

1. Reducing the Community Planning Division budget for Comprehensive/Amendment fees revenue by \$123,235. This will reduce the budgeted revenues to \$150,000.
2. Reducing the Development Services Division budget for Zoning and Rezoning fees revenue by \$41,645. This will reduce the budgeted revenues to \$200,000.
3. Reducing the Development Services Division budget for Certificates of Use fees revenue by \$50,052. This will reduce the budgeted revenues to \$180,000.

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COMMENTS AND RECOMMENDATIONS  
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4. Reducing the Development Services Division budget for Right of Way Permits fees revenue by \$67,980. This will reduce the budgeted revenues to \$350,000.

This will have a total negative impact to the Special Council Contingency of \$282,912.

**Council Auditor's Office  
Planning and Development Revenues**

**Line Items Recommended to be Changed**

Activity	Subobject	FY 2014/15 Related					FY 2015/16 Related		
		Original Budget	Fiscal Year to Date as of July 31, 2015	Projected Remaining of Fiscal Year	Total Projected	Budget Variance	Proposed Budget	CAO Recommended Budget	CAO Recommended Reduction
Community Planning Division	Comprehensive/Amendment Fee	\$ 317,227	\$ 127,475	\$ 24,342	\$ 151,817	\$ (165,410)	\$ 273,235	\$ 150,000	\$ (123,235)
Development Services Division	Certificate of Use	145,328	138,572	26,728	165,300	19,972	230,052	180,000	\$ (50,052)
Development Services Division	Zoning and Rezoning Fees	203,635	149,063	29,813	178,876	(24,759)	241,645	200,000	\$ (41,645)
Development Services Division	Filing Fee -Right of Way	226,719	270,862	58,351	329,213	102,494	417,980	350,000	\$ (67,980)
		\$ 892,909	\$ 685,972	\$ 139,234	\$ 825,206	\$ (67,703)	\$ 1,162,912	\$ 880,000	\$ (282,912)

**Planning Department Overall Revenue**

Mayor's Proposed Budget FY 2015/16	\$ 2,145,666
Budget Office FY 2014/15 Projections as of June 30, 2015	1,682,088
Proposed Budget <u>Above</u> FY 2014/15 Projected Revenue	<u>\$ 463,578</u>

Council Auditor's Office Recommended Budget for FY 2015/16	\$ 1,862,754
Budget Office FY 2014/15 Projections as of June 30, 2015	1,682,088
CAO Recommended Budget <u>Above</u> FY 2014/15 Projected Revenue	<u>\$ 180,666</u>



## Chart of Council Member Salaries Being Waived

	(A)	(B)
	Proposed FY15-16 Council Member Budgeted Salaries	Authorized Council Member Salaries per MC Sect. 129.102 <sup>1</sup>
<b>Council Members</b>		
CP Anderson <sup>2</sup>	\$58,800	\$62,364
Becton	\$44,100	\$46,773
Bowman	\$44,100	\$46,773
Boyer	\$44,100	\$46,773
Brosche	\$44,100	\$46,773
Brown, Katrina	\$44,100	\$46,773
Brown, Reginald	\$44,100	\$46,773
Carter	\$44,100	\$46,773
Crescimbeni	\$44,100	\$46,773
Dennis	\$44,100	\$46,773
Ferraro	\$44,100	\$46,773
Gaffney	\$44,100	\$46,773
Gulliford	\$44,100	\$46,773
Hazouri	\$44,100	\$46,773
Love	\$44,100	\$46,773
Morgan	\$44,100	\$46,773
Newby	\$44,100	\$46,773
Schellenberg	\$44,100	\$46,773
Wilson	\$44,100	\$46,773
	<b>TOTALS</b>	<b>\$904,278</b>
	<b>\$852,600</b>	<b>\$904,278</b>
 <b>TOTAL AMOUNT WAIVED</b>	 <b>(\$51,678)</b>	

**NOTES:**

**1** - Per ordinance code sect. 129.102(a), each Council Member's salary, other than the Council President, shall be one-half of the salary allowed for a county commissioner in a county with a population equal to Duval County, in accordance with Florida Statutes 145.031(1) & 145.19. For FY15-16, the calculated county commissioner salary for Duval County was \$93,546.

**2** - Per ordinance code sect. 129.102(b), the Council President's salary shall be equal to the salary of a Council Member, plus an additional one-third of that salary.

**Council Auditor's Office**  
**Fleet Internal Service Allocations**  
**Savings in FY 2014/15 for the General Fund/General Services District**

<b>Dept.</b>	<b>Subobject</b>	<b>Description</b>	<b>Original Budget</b>	<b>Revised Budget</b>	<b>Budget Office Projection</b>	<b>Variance</b>
<b>Office of the Sheriff</b>						
	04213	FLEET VEHICLE RENTAL - IS ALLOCATION	\$ 3,232,645	\$ 3,232,645	\$ 4,171,287	\$ (938,642)
	04216	FLEET REPAIRS/MAINT - IS ALLOCATION	3,644,784	3,644,784	3,623,210	21,574
	04217	FLEET PARTS/OIL/GAS - IS ALLOCATION	9,193,131	9,193,131	7,236,167	1,956,964
<b>Office of the Sheriff Total</b>			<b>16,070,560</b>	<b>16,070,560</b>	<b>15,030,664</b>	<b>1,039,896</b>
<b>Fire and Rescue</b>						
	04213	FLEET VEHICLE RENTAL - IS ALLOCATION	3,160,394	3,160,394	2,270,712	889,682
	04216	FLEET REPAIRS/MAINT - IS ALLOCATION	2,762,423	2,762,423	2,599,655	162,768
	04217	FLEET PARTS/OIL/GAS - IS ALLOCATION	3,485,322	3,462,311	3,184,520	277,791
<b>Fire and Rescue Total</b>			<b>9,408,139</b>	<b>9,385,128</b>	<b>8,054,887</b>	<b>1,330,241</b>
<b>Others within GSD</b>						
	04213	FLEET VEHICLE RENTAL - IS ALLOCATION	596,772	596,772	565,946	30,826
	04216	FLEET REPAIRS/MAINT - IS ALLOCATION	1,218,491	1,218,491	1,432,820	(214,329)
	04217	FLEET PARTS/OIL/GAS - IS ALLOCATION	1,529,729	1,529,729	1,417,302	112,427
<b>Others within GSD Total</b>			<b>3,344,992</b>	<b>3,344,992</b>	<b>3,416,068</b>	<b>(71,076)</b>
<b>General Fund/General Services District (GSD) - Grand Total</b>			<b>\$ 28,823,691</b>	<b>\$ 28,800,680</b>	<b>\$ 26,501,619</b>	<b>\$ 2,299,061</b>

Note: This information was obtained from the Quarterly Summary Report for the period ending June 30, 2015

**Council Auditor's Office**  
**Available Cash for Special Events, Sports and Entertainment**

S/F	Description		Available Cash as of July 31, 2015
01A	SPECIAL EVENTS	Non All Years	\$ 585,598 (A)
134	SPECIAL EVENTS	All Years	\$ 2,012,243
752	SPORTS DEVELOPMENT EVENTS	All Years	\$ 124,410
753	JAX FILM & TELEVISION OFFICE TRUST	All Years	\$ 22,071
	<b>Total</b>		<b>\$ 2,744,322</b>

(A) Available cash at year end is expected to be approximately \$86,000 for S/F 01A Special Events.

Proposed 2015 FIND Grant Projects (Finance & Recreation Committee Recommendations 3/17/15)								
Priority	Project	Council District	Suggested By	Project Type	Scope	FIND Cost	COJ Cost	Total Estimated Cost
1	Pottsburg Creek Dredge*	2 & 4	Current Project	Construction	Dredge*	\$385,812	\$462,974	\$848,786
2	Sisters Creek Dock Relocation	11	Current Project	Construction	Move floating docks waterward	\$139,524	\$167,429	\$306,953
3	County Dock Boat Ramp Improvements**	6	Current Project	Construction	Replace existing boat ramp with similar use boat ramp, improve parking area**	\$62,615	\$75,138	\$137,753
4	Mayport Boat Ramp Lane Extension	11	Current Project	Construction	Construct previously designed two lane boat ramp	\$99,000	\$118,800	\$217,800
5	Metro Park Dock Replacement	7	All	Design/Construction	Replace existing wooden docks with floating docks and fishing pier	\$238,182	\$285,818	\$524,000
6	Joe Carlucci Dock Extension	11	Public & Staff	Design	Extend floating dock	\$46,500	\$55,800	\$102,300
7	Wayne B. Stevens Dock Replacement	14	Staff	Design/Construction	Replace floating docks	\$60,500	\$72,600	\$133,100
8	Tillie Fowler Kayak Launch	14	Staff	Design	Design a kayak launch and parking area	\$46,000	\$55,200	\$101,200
<b>Total Cost of Recommended Projects</b>						<b>\$1,078,133</b>	<b>\$1,293,759</b>	<b>\$2,371,892</b>
*Approval of the Pottsburg Creek Dredge project is specifically conditioned upon the Parks, Recreation and Community Services Department providing proof of dredging warranty for at least seven years to the Council prior to the submission of the application to FIND.								
** The Scope of the County Dock Boat Ramp Improvements project shall state that there will be no removal of trees and that any road improvements will not widen the roadway area.								

Funding Break Down	
Anticipated Total 2015 FIND Dollars	\$1,400,000
Anticipated Atlantic Beach Ask	\$270,000
Anticipated Available FIND Dollars	\$1,130,000
Anticipated City Match	\$1,356,000
Anticipated Total Cost	\$2,486,000

2015-38  
2 Floor

**COUNCIL AUDITOR'S OFFICE  
CITY OF JACKSONVILLE  
JACKSONVILLE INTERNATIONAL AIRPORT AREA REDEVELOPMENT  
TAX INCREMENT DISTRICT GSA (SUB-FUND 185)  
2015/16 MAYOR'S PROPOSED BUDGET**

	2014/15	2015/16	ORIGINAL TO PROPOSED	
	ORIGINAL BUDGET	PROPOSED BUDGET	DOLLAR CHANGE	PERCENT CHANGE
<b>TAXABLE VALUES &amp; RATES</b>				
Base Year	1990	1990		
Preliminary Taxable Values	\$ 792,029,791	\$ 833,136,921	\$ 41,107,130	5.2%
Less Taxable Value in Base Year	189,200,262	189,200,262	-0-	0.0%
Taxable Value Incremental Increases	<u>\$ 602,829,529</u>	<u>\$ 643,936,659</u>	<u>\$ 41,107,130</u>	<u>6.8%</u>
Taxable Value Percentage Increases	318.6%	340.3%		
Operating Millage Rates	11.4419 mills	11.4419 mills		
Collection Rate	95.0%	95.0%		
<b>REVENUES</b>				
Ad Valorem Taxes - GF / GSD	<u>\$ 6,552,639</u>	<u>\$ 6,999,466</u>	<u>\$ 446,827</u>	<u>6.8%</u>
<b>EXPENDITURES</b>				
Other Operating Expenses:				
RAMCO (REV)	\$ 415,000	\$ 460,158	\$ 45,158	10.9%
Debt Service:				
HUD Section 108, 1997, Body Armor	83,437	81,643	(1,794)	(2.2%)
(A) 05A ETR, RAMCO	1,110,879	-0-	(1,110,879)	(100.0%)
(A) 2014 Special Revenue, RAMCO	-0-	473,734	473,734	N/A
Subtotal Debt Service	<u>1,194,316</u>	<u>\$ 555,377</u>	<u>(638,939)</u>	<u>(53.5%)</u>
Transfers to Other Funds:				
(B) Transfer Out to TID Capital Project Subfund 32T	3,400,000	3,400,000	-0-	0.0%
Cash Carryover	<u>1,543,323</u>	<u>2,583,931</u>	<u>1,040,608</u>	<u>67.4%</u>
<b>Total Expenditures</b>	<u>\$ 6,552,639</u>	<u>\$ 6,999,466</u>	<u>\$ 446,827</u>	<u>6.8%</u>

**FOOTNOTES**

(A) The 2005A ETR RAMCO debt was refunded in FY 2014/15 by the Special Revenue and Refunding Bonds, Series 2014.

(B) The FY 2015/16 proposed transfer represents funding appropriated by Ord. 2012-492-E for the "North Access" project which includes 1) the construction of a new connecting roadway between SSR 102/Airport Road and Pecan Park Road and 2) the reconstruction of Pecan Park Road to a four-lane, divided, curb and gutter roadway with bike lanes and sidewalks from I-95 to the west of the intersection with the JIA North Access Road and I-95/Pecan Park Road interchange improvements. Ord. 2012-492-E authorized up to \$3.4 million annually in FY 2014/15, FY 2015/16, and FY 2016/17 not to exceed a total of \$10 million (unless no other JIA/CRA planned projects are funded in a given year, in which case more funds could be allocated from the JIA/CRA) to fund the North Access Road project.

**RECOMMENDATIONS:** None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED 2015/16 BUDGET  
VARIOUS DEPARTMENTS  
STORMWATER SERVICES (S/F 461)**

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**PROPOSED BUDGET BOOK – PAGE # 378 – 382  
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**STORMWATER SERVICES BACKGROUND:**

Stormwater Services subfund provides the Public Works Department with a dedicated funding source. Funding is primarily provided by a user fee.

**REVENUES:**

NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES

1. Transfers from Other Funds:
  - Pursuant to Section 754.110 of the Municipal Code, the City provides for the value of Stormwater User Fees waived for 501(c) 3 organizations and individuals or families who are economically disadvantaged.
2. Transfers from Fund Balance:
  - The \$7,521,642 is based on future user fee deferred revenue. See concern below.

PUBLIC WORKS

3. Charges for Services:
  - The overall decrease of \$272,157 in Stormwater user fees is primarily based on actual collections.

**EXPENDITURES:**

NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES

1. Debt Service:
  - This reflects the necessary principal and interest on outstanding Stormwater Service related debt.
2. Contingencies:
  - There are no contingencies in the proposed budget.
3. Transfers to Other Funds:
  - The \$11,100,000 represents a combination of the excess revenue over expenditures in this fund that is transferred to Stormwater Services - Capital Projects to be used as pay-go funds for various capital projects. The \$7,762,848 increase is primarily due to the above mentioned transfer from fund balance.
4. Banking Fund Debt Repayment:
  - This reflects the necessary principal and interest on outstanding Stormwater Service Banking Fund debt.

**COUNCIL AUDITOR'S OFFICE  
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MAYOR'S PROPOSED 2015/16 BUDGET  
VARIOUS DEPARTMENTS  
STORMWATER SERVICES (S/F 461)**

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**PROPOSED BUDGET BOOK – PAGE # 378 – 382  
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5. Cash Carryover:

- There is no cash carryover in the proposed budget.

*PARKS, RECREATION & COMMUNITY SERVICES*

This Stormwater activity is within the Parks, Recreation & Community Services Department and managed through the Duval County Extension Office. In order to maintain compliance with the Stormwater Regulatory Permit, the Extension Office continues to administer the Florida Yards & Neighborhoods Program's mission, which is to reduce the use of water, fertilizers, and pesticides. This program also assists in educating homeowners to decrease the amounts of nutrients and toxic runoff into the St. Johns River basin.

The department uses two part time positions for the Watershed-Based Education and Evaluation Program for Duval County and provides a structure to educate youth in six Duval County schools about the Florida Yards and Neighborhoods Program. The specific objective of this program, through implementation of a youth educational program, is to address nutrient enrichment, bacterial contamination, and other pollution problems found in northeast Florida surface waters.

1. Salaries:

- The \$46,236 represents funding work hours for two (2) part-time employees. The part-time employees are tasked to expand the schools current youth educational programs.

2. Employer Provided Benefits:

- The \$670 accounts for the benefits (Medicare Tax) of the part-time employees.

3. Other Operating Expenses:

- The \$11,130 provides for various supplies and a local mileage reimbursement for travel within the county.

4. Indirect Cost:

- This is an allocation calculated by the City's independent consulting firm as part of the full cost allocation plan study.

*PUBLIC WORKS*

The Stormwater Services subfund uses its dedicated funding source to complete 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). Funding is provided by a user fee. Public Works allocates employee activity and the related

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED 2015/16 BUDGET  
VARIOUS DEPARTMENTS  
STORMWATER SERVICES (S/F 461)**

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**PROPOSED BUDGET BOOK – PAGE # 378 – 382  
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expenses between General Fund/General Services District (S/F 011) Right-of-Way and Stormwater Maintenance activities and Stormwater Services (S/F 461).

6. Salaries:

- The net increase of \$183,530 is primarily due to \$98,591 as a result of a change in the time allocation of R-O-W & Stormwater Maintenance General Fund/General Services District (S/F 011) into the Stormwater Service (S/F 461) operations increasing plus \$80,785 in overtime for stormwater maintenance operations.
- The increase is somewhat offset by the movement of one position to the Engineering division and movement of an allocated position to R-O-W & Stormwater Maintenance General Fund/General Services District (S/F 011).

7. Employer Provided Benefits

- The net increase of \$547,319 is primarily due to increases of \$436,130 in workers compensation insurance which is the result of an update as to how interest and administrative expenses associated with workers compensation are allocated amongst the users, \$82,885 in group hospitalization insurance due to election changes by employees, and \$22,248 in net GEPP pension contributions.

8. Internal Service Charges:

- The net increase of \$148,086 is mainly due to a net increase of \$306,680 in fleet vehicle rental charges which is attributable to the FY 2014/15 approved and FY 2015/16 proposed purchases of equipment. This is offset by decreases of \$64,240 in fleet parts oil/gas charges due to reductions in the budget associated with fuel prices, \$56,418 in City-wide building maintenance charges, and \$22,808 in fleet maintenance/repair charges based on prior year actuals.

9. Internal Services – IT Operations:

- The \$97,532 increase in information technology costs is a result in a higher portion of the pooled costs due to:
  - The change in employee count (there is a one year lag in getting it to the IT allocation model) which is a driver of many costs.
  - An increase in application support.

10. Other Operating Expenses:

- The net decrease of \$103,253 is mainly due to a decrease of \$413,233 in contractual services – BMAP credit costs to JEA. This is offset by a \$297,718 increase to contractual services in the continued effort to reduce a City wide back-log of ditch cleaning and to repair storm drain cave-ins, increase mowing, and provide tree maintenance at Stormwater treatment facilities.



**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED 2015/16 BUDGET  
VARIOUS DEPARTMENTS  
STORMWATER SERVICES (S/F 461)**

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11. Indirect Cost:

- This is an allocation calculated by the City's independent consulting firm as part of the full cost allocation plan study.

REGULATORY COMPLIANCE

The Environmental Quality Division (EQ) manages a portion of the Stormwater Management System Program, which is a vital part of the River Accord and helps the City meet Federal Clean Water Act and State regulations. Responsibilities include inspections of illicit connections to drainage systems, inspections of high priority industries, and surface water quality monitoring.

Council enacted Ordinance 2013-212-E May 28, 2013, approving an inter-local agreement with the Florida Department of Transportation (FDOT) and appropriating grant funding through May 2016. The grant is funding the Federal mandated National Pollutant Discharge Elimination System (NPDES) permit monitoring plan for the Municipal Separate Stormwater System in Jacksonville. The appropriation will carry over and expands the EQs abilities to comply with Stormwater management regulations by funding personnel salaries and benefits, supplies, and services. As shown in schedule B1a Public Works is requesting \$473,261 and as a result of the FDOT grant, EQ is able to reduce its budget for these line items.

12. Salaries:

- The increase of \$1,576 for permanent and probationary salaries is due to one technician position reclassified as a project inspector which caused slight adjustment to the related salaries.

13. Employer Provided Benefits:

- The increase of \$9,410 is due to increases of \$4,227 in net GEPP pension contributions and \$5,142 in workers compensation insurance.

14. Internal Service Charges:

- The increase of \$156 is primarily due to an increase to mailroom charges.

15. Other Operating Expenses:

- The decrease of \$1,070 is mainly due to a \$1,563 reduction in general liability insurance and an error in clothing clean, shoe/transfer allowance being overstated by \$530. See recommendation below.

**SERVICE LEVEL CHANGES:**

There are no significant service level changes to the budget.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED 2015/16 BUDGET  
VARIOUS DEPARTMENTS  
STORMWATER SERVICES (S/F 461)**

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**PROPOSED BUDGET BOOK – PAGE # 378 – 382  
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**EMPLOYEE CAP CHANGES:**

There is a net decrease of (2) two authorized positions as a result of transferring two positions back to the General Fund/General Services District (S/F 011) from Stormwater Services (S/F 461).

**CONCERN:**

There is not \$7,521,642 of available cash to make the proposed transfer. This is due to the fact that the subfund bills property owners in arrears. Duval County (excluding Urban Services Districts 2, 3, 4 and 5) property owners are billed each November for the current year activity which means that the subfund operates most of the calendar year without its corresponding revenues, thus it operates from a negative cash position for extended periods of time each year.

Here are some options on how to proceed:

1. The transfer from fund balance could proceed. This would mean that there would be a longer period of time each year that this subfund operates with a negative cash balance which results in negative interest charges.
2. The transfer from fund balance could be eliminated and the projects could be funded with debt. This means that additional debt will need to be serviced by this subfund. This will require the waiver of Section 754.111 of the Municipal Code.
3. Part of the planned projects could be pushed off to a future year when additional fund balance will be available. This would result in a scaled back capital projects plan for Stormwater Services compared to what is included in the proposed budget.

Please keep in mind that in all of the above scenarios a fee increase may be needed to make the revenues and expenditures more sustainable. Additionally, there may be mechanisms to reduce or eliminate the deferred billing period.

**RECOMMENDATION:**

1. We recommend Clothing, Clean, Shoe/Transfers in Stormwater Services Regulatory Compliance be decreased by \$530. This is to account for the fact that 78% of the Other Operating Expenses are funded through a corresponding grant subfund. This will be offset with a corresponding cash carryover. There is no impact on Special Council Contingency.

**COUNCIL AUDITOR'S OFFICE  
 COMMENTS AND RECOMMENDATIONS  
 MAYOR'S PROPOSED 2015/16 BUDGET  
 PUBLIC WORKS  
 STORMWATER SERVICES – CAPITAL PROJECTS (S/F 462)**

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**BACKGROUND:**

The Stormwater Services – Capital Projects subfund is an all years fund and accounts for capital projects financed by the Stormwater User Fees, Investment Earnings, Retained Earnings and Debt proceeds. Revenues and expenditures reflect the eighth year of financing stormwater capital projects within this subfund.

**REVENUES:**

**Non-Departmental/Fund Level Activities:**

1. Transfers from Other Funds:

- The proposed \$7,762,848 increase to \$11,000,000 transfer is from S/F 461 Stormwater Services operating budget. The transfer is comprised of \$7,521,642 of S/F 461 retained earnings and \$3,578,358 from S/F 461 FY 2015/16 user fees to be collected.
- The \$7,521,642 is not available cash within S/F 461 Stormwater Services as discussed during the Stormwater Services (S/F 461) budget discussion.

**Public Works:**

2. Other Sources:

- The Banking Fund is not budgeted to provide funding for the Stormwater capital projects planned for FY 2015/16 as seen within Budget Ordinance Schedule B4b.

**EXPENDITURES:**

1. Capital Outlay:

- The Capital Outlay line accounts for Stormwater-related CIP to be undertaken in FY 16. Funding provides for the following Stormwater capital projects, also seen within Budget Ordinance Schedule A – 1.

INDEX	PROJECT			DESCRIPTION	INTEREST EARNINGS & REVENUE APPROPRIATIONS	PAY-GO	TOTAL
PWCP462SD	- PW0072	- 01	-	Drainage System Rehabilitation	2,421,642	3,578,358	6,000,000
PWCP462SD	- PW0707	- 01	-	Old Plank Road Outfall	3,100,000	-	3,100,000
PWCP462SD	- PW0764	- 01	-	Valens Drive LID	2,000,000	-	2,000,000
<b>TOTAL</b>							<b>\$ 11,100,000</b>

**SERVICE LEVEL CHANGES:**

There are no significant service level changes to the budget.

**EMPLOYEE CAP CHANGES:**

There are no employees associated with this subfund.

**RECOMMENDATION:**

None.

**DEPARTMENT REQUEST:**

1. Transfer \$2,421,642 of funding from the Newtown Drainage project (PW0472-01) to Drainage System Rehabilitation and place the same amount in FY 2016/17 in the CIP for the Newtown project.
2. Split the Drainage System Rehabilitation project into two activities on a 70/30 split: 70% for capital maintenance related purposes and 30% for capital improvements.

**Council Auditor's Office**  
**Mayor's Proposed Budget 2015/2016**  
**Public Service Grant Funding**

	2014/2015 Council Approved Budget	2015/2016 Agency Requested Amounts	2015/2016 PSG Council Recommended Grants	2015/2016 Mayor's Proposed Budget	\$ Change 2014/2015 to 2015/2016	% Change 2014/2015 to 2015/2016	Priority Population (see footnote)
<b>GENERAL FUND/GSD</b>							
Aging True/Urban Jacksonville - Meals on Wheels	\$ 125,000	\$ 125,000	\$ 100,775	\$ 100,775	\$ (24,225)	-19.38%	4
Angelwood Inc. - Career Development Center	-	68,533	-	-	-	0.00%	3
Beaches Emergency Assistance Ministry - Rent and Utility Assistance Program	48,945	59,985	59,985	59,985	11,040	22.56%	2
Catholic Charities Bureau - Workforce Development Program	50,450	81,709	81,709	81,709	31,259	61.96%	2
Clara White Mission - Comprehensive Emergency Services	-	93,750	-	-	-	0.00%	1
Clara White Mission - Comprehensive Emergency Services for Low Income	-	31,250	-	-	-	0.00%	2
Community Connections of Jax - Health Hub for Homeless Women	-	117,374	117,374	117,374	117,374	N/A	1
Daniel Memorial - Project Prepare	10,857	50,000	-	-	(10,857)	-100.00%	1
Emergency Services & Homeless Coalition - Leadership to End Homelessness	-	103,514	103,514	103,514	103,514	N/A	1
Family Foundations of NE Florida - Mental Health Counseling	-	77,508	77,508	77,508	77,508	N/A	2
Family Support Services of North Florida - Family Preservation	-	124,819	-	-	-	0.00%	2
Family Support Services - Independent Living	124,466	124,942	124,942	124,942	476	0.38%	1
Family Support Services - Mental/Behavior Health Program	-	119,250	119,250	119,250	119,250	N/A	3
Gateway Community Services - Case Management in Recovery	-	35,987	35,987	35,987	35,987	N/A	1
Hubbard House - Emergency Shelter/Services	125,000	125,000	125,000	125,000	-	0.00%	1
Hubbard House - Adult Outreach Program	35,601	37,669	37,669	37,669	2,068	5.81%	2
I.M. Sulzbacher Center For The Homeless - Emergency Shelter Services	125,000	125,000	125,000	125,000	-	0.00%	1
Jacksonville Area Legal Aid - Civil Legal Services	-	123,055	123,055	123,055	123,055	N/A	2
Jacksonville Area Legal Aid - Homeless Prevention Program	124,980	124,975	-	-	(124,980)	-100.00%	1
Jacksonville Area Legal Aid - Disability Rights & Benefits	111,300	123,475	72,124	72,124	(39,176)	-35.20%	3
Jacksonville Speech & Hearing Center - Audiology Services	-	125,000	-	-	-	0.00%	2
Jewish Family & Community Services, Inc. - Emergency Financial Assistance	60,000	75,000	75,000	75,000	15,000	25.00%	2
L'Arche Harbor House - Community Living	-	124,094	-	-	-	0.00%	3
Learn to Read, Inc. - Jax Reads	43,627	49,210	49,210	49,210	5,583	12.80%	2
Learn to Read, Inc. - Jax Reads for Students with Disabilities	15,700	30,000	-	-	(15,700)	-100.00%	3
Lutheran Social Services - PHASE	-	86,726	86,726	86,726	86,726	N/A	3
Lutheran Social Services - Fiscal Management	-	40,226	-	-	-	0.00%	1
Lutheran Social Services - Serving Our Seniors	16,086	62,189	-	-	(16,086)	-100.00%	4
Mission House - Off the Streets Adding Rapid Rehousing (formerly Homeless Case Management)	90,252	110,443	-	-	(90,252)	-100.00%	1
North Florida School of Special Education - TILES (Transition into Learning Employment Skills)	26,100	40,750	-	-	(26,100)	-100.00%	3
Northeast Florida Healthy Start Coalition, Inc. - The Azalea Project	60,123	60,163	-	-	(60,123)	-100.00%	2
Pine Castle - Training, Education and Work Services	125,000	125,000	125,000	125,000	-	0.00%	3
River Region - Andy's Place Housing	-	115,815	-	-	-	0.00%	1
Ronald McDonald House Charities - Ronald McDonald House	-	29,319	29,319	29,319	29,319	N/A	2
The Arc Jacksonville - Transition to Employment (formerly I Got A Job)	125,000	125,000	-	-	(125,000)	-100.00%	3
The Salvation Army - Homeless Emergency Services	125,000	125,000	-	-	(125,000)	-100.00%	1
The Salvation Army - Social Services for Low-Income	125,000	125,000	-	-	(125,000)	-100.00%	2
Trinity Evangelical Lutheran Church Inc - Food Pantry	-	30,000	30,000	30,000	30,000	N/A	2
United Way of Northeast Florida - 2-1-1	100,800	100,800	73,608	73,608	(27,192)	-26.98%	1
United Way of Northeast Florida - RealSense Prosperity	124,010	124,010	124,010	124,010	-	0.00%	2
Vision Is Priceless - Adult Vision Care	12,996	74,000	74,000	74,000	61,004	469.41%	2
We Care Jacksonville - Specialty Uninsured Healthcare	84,208	-	-	-	(84,208)	-100.00%	N/A
Women's Center - Expanded Horizon Literacy Program	-	56,000	44,736	44,736	44,736	N/A	2
Youth Crisis Center - Touchstone Village	-	74,518	-	-	-	0.00%	2
<b>SUBTOTAL PUBLIC SERVICE GRANTS GENERAL FUND/GSD NOT CULTURAL COUNCIL</b>	<b>\$ 2,015,501</b>	<b>\$ 3,781,058</b>	<b>\$ 2,015,501</b>	<b>\$ 2,015,501</b>	<b>\$ -</b>	<b>0.00%</b>	
<b>CULTURAL COUNCIL GRANTS GENERAL FUND/GSD</b>							
Cultural Council of Greater Jacksonville	2,793,580	3,000,000	N/A	2,793,580	-	0.00%	
Cultural Council of Greater Jacksonville - Art in Public Places	53,000	64,278	N/A	53,000	-	0.00%	
<b>TOTAL CULTURAL COUNCIL GRANTS</b>	<b>\$ 2,846,580</b>	<b>\$ 3,064,278</b>	<b>N/A</b>	<b>\$ 2,846,580</b>	<b>\$ -</b>	<b>0.00%</b>	
<b>TOTAL PSGS AND CULTURAL COUNCIL GRANTS GENERAL FUND/GSD</b>	<b>\$ 4,862,081</b>	<b>\$ 6,845,336</b>	<b>N/A</b>	<b>\$ 4,862,081</b>	<b>\$ -</b>	<b>0.00%</b>	
<b>Footnote:</b>							
FY 2015/16 priority populations as approved by Ordinance 2015-34-E are as follows:							
1. Homeless persons and families (35%)							
2. Low-income persons and families (40%)							
3. Adults with physical, mental and behavioral disabilities (20%)							
4. Low-income, elderly, and homebound (5%)							
	2014/2015 Council Approved Budget	2015/2016 Mayor's Proposed Budget	\$ Change 2014/2015 to 2015/2016	% Change 2014/2015 to 2015/2016			
<b>SPECIAL REVENUE FUNDS</b>							
Jacksonville Area Legal Aid - Legal Aid Trust	247,000	256,691	9,691	3.92%			
Duval County Public Schools - Driver Education Safety Trust	269,831	98,359	(171,472)	-63.55%			
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$ 516,831</b>	<b>\$ 355,050</b>	<b>\$ (161,781)</b>	<b>-31.30%</b>			
<b>NON-DEPARTMENTAL</b>							
Gateway Community Services- Alcohol Rehab Program (JXMS011ARP)	\$ 399,989	\$ 399,989	\$ -	0.00%			
<b>CONTRACTUAL SERVICES</b>							
Bob Hayes Track & Field (SPET01ASE)	\$ 84,875	\$ 84,875	\$ -	0.00%			
UNF Business Center (JEJE011)	98,940	98,940	-	0.00%			
Jacksonville Sister Cities Association (JEJE011)	10,000	10,000	-	0.00%			
Jacksonville Zoological Society (JXMS011ZOO)	1,282,500	1,282,500	-	0.00%			
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 1,476,315</b>	<b>\$ 1,476,315</b>	<b>\$ -</b>	<b>0.00%</b>			
<b>TOTAL GSD, SPECIAL REVENUE FUNDS, and CONTRACTUAL SERVICES</b>	<b>\$ 7,255,216</b>	<b>\$ 7,093,435</b>	<b>\$ (161,781)</b>	<b>-2.23%</b>			
<b>RECOMMENDATION:</b>							
1. We recommend revising budget ordinance schedule A2 to include the FY 15/16 budgeted appropriations of \$98,359 for the Driver Education Safety Trust (Special Revenue Fund) and \$399,989 for the Alcohol Rehabilitation Program (Non-Departmental).							

**COUNCIL AUDITOR'S OFFICE  
CITY OF JACKSONVILLE  
DOWNTOWN NORTHBANK EAST TAX INCREMENT DISTRICT USD1C (SUB-FUND 181)  
2015/16 MAYOR'S PROPOSED BUDGET**

	2014/15	2015/16	ORIGINAL TO PROPOSED	
	ORIGINAL BUDGET	PROPOSED BUDGET	DOLLAR CHANGE	PERCENT CHANGE
<b>TAXABLE VALUES &amp; RATES</b>				
Base Year	1984	1984		
<b>Preliminary Taxable Values</b>	\$ 330,483,996	\$ 388,926,393	\$ 58,442,397	17.7%
Less Taxable Value in Base Year	201,743,546	201,743,546	-0-	0.0%
<b>Taxable Value Incremental Increases</b>	<b>\$ 128,740,450</b>	<b>\$ 187,182,847</b>	<b>\$ 58,442,397</b>	<b>45.4%</b>
Taxable Value Percentage Changes	63.8%	92.8%		
Operating Millage Rates	11.4419 mills	11.4419 mills		
Collection Rate	95.0%	95.0%		
<b>REVENUES</b>				
Ad Valorem Taxes - General Fund/GSD	\$ 1,399,384	\$ 2,034,641	\$ 635,257	45.4%
Transfer from General Fund/GSD	2,678,334	1,659,266	(1,019,068)	(38.0%)
Transfer from Northside West TID	782,339	1,752,749	970,410	124.0%
Transfer from Fund Balance	577,589	-0-	(577,589)	(100.0%)
<b>Total Revenues</b>	<b>\$ 5,437,646</b>	<b>\$ 5,446,656</b>	<b>\$ 9,010</b>	<b>0.2%</b>
<b>EXPENDITURES</b>				
Other Operating Expenses:				
(A) Vestcor (Lynch Building) - Payback	\$ 1,294,313	\$ 1,294,313	-0-	0.0%
(B) MPS Arena and Sports Complex Garages	1,937,920	1,944,952	7,032	0.4%
Subtotal Other Operating Expenses	3,232,233	\$ 3,239,265	7,032	0.2%
Debt Service:				
2006C ETR, Carling	2,130,413	2,132,391	1,978	0.1%
Transfers to Other Funds:				
(C) Contribution to Community Development (Subfund 1A1)	75,000	75,000	-0-	0.0%
<b>Total Expenditures</b>	<b>\$ 5,437,646</b>	<b>\$ 5,446,656</b>	<b>\$ 9,010</b>	<b>0.2%</b>

**FOOTNOTES**

- (A) This represents the annual loan repayment to the Self-Insurance fund (Subfund 561) for the Lynch Building/11E redevelopment project. The City borrowed \$17,816,000 from the City's Self-Insurance fund to finance the project. The loan is scheduled to be paid off on 10/1/2021 and a balloon payment of \$8,290,401 will be due at the last payment.
- (B) The City has an agreement with MPS in which the City guarantees a return on MPS's investment in three downtown parking garages. The City makes semi-annual loans to MPS in order to insure cash flows sufficient to cover all operating and ownership expenses, required reserves, a 6.75% return on the \$3 million ownership equity (8.75% if performance goals are met) and a Debt Service Coverage Ratio of 1.0.
- (C) The Contribution to Community Development is the annual payment on the CDBG loan for the Museum of Contemporary Art. This is an interest-free loan of \$1,500,000 to be repaid in twenty annual installments of \$75,000. The FY 2015/16 payment is the 16th installment.

**RECOMMENDATION:**

- An expenditure of \$14,500 was erroneously left out of the FY 2015/16 proposed budget for the Northside West TID (Subfund 183). This will decrease the funds available to transfer from Subfund 183 to Subfund 181 by \$14,500. We recommend increasing the General Fund transfer in by \$14,500 and decreasing the transfer in from the Northside West TID by the same amount. This will have a negative impact of (\$14,500) on Special Council Contingency.

**COUNCIL AUDITOR'S OFFICE  
CITY OF JACKSONVILLE  
DOWNTOWN NORTHBANK WEST TAX INCREMENT DISTRICT USD1B (SUB-FUND 183)  
2015/16 MAYOR'S PROPOSED BUDGET**

	2014/15	2015/16	ORIGINAL TO PROPOSED	
	ORIGINAL BUDGET	PROPOSED BUDGET	DOLLAR CHANGE	PERCENT CHANGE
<b>TAXABLE VALUES &amp; RATES</b>				
Base Year	1981	1981		
<b>Preliminary Taxable Values</b>	\$ 536,185,323	\$ 569,549,700	\$ 33,364,377	6.2%
Less Taxable Value in Base Year	214,636,423	214,636,423	-0-	0.0%
<b>Taxable Value Incremental Increases</b>	<b>\$ 321,548,900</b>	<b>\$ 354,913,277</b>	<b>\$ 33,364,377</b>	<b>10.4%</b>
Taxable Value Percentage Changes	149.8%	165.4%		
Operating Millage Rates	11.4419 mills	11.4419 mills		
Collection Rate	95.0%	95.0%		
<b>REVENUES</b>				
<b>Ad Valorem Taxes - GF / GSD</b>	<b>\$ 3,495,174</b>	<b>\$ 3,857,838</b>	<b>\$ 362,664</b>	<b>10.4%</b>
<b>EXPENDITURES</b>				
Other Operating Expenses:				
(A) MPS Urban Core Garage	\$ 1,752,711	\$ 2,105,089	\$ 352,378	20.1%
JTA/Fidelity Parking Lease	14,500	-0-	(14,500)	(100.0%)
(B) Hallmark REV grant	200,624	-0-	(200,624)	(100.0%)
(B) Pope & Land REV grant	745,000	-0-	(745,000)	(100.0%)
Subtotal Other Operating Expenses	\$ 2,712,835	\$ 2,105,089	\$ (607,746)	(22.4%)
Transfers to Other Funds:				
Transfer to Downtown East TID (SF 181)	782,339	1,752,749	970,410	124.0%
<b>Total Expenditures</b>	<b>\$ 3,495,174</b>	<b>\$ 3,857,838</b>	<b>\$ 362,664</b>	<b>10.4%</b>

**FOOTNOTES**

(A) The City has an agreement with MPS in which the City guarantees a return on MPS's investment in three downtown parking garages. The City makes semi-annual loans to MPS in order to insure cash flows sufficient to cover all operating and ownership expenses, required reserves, a 6.75% return on the \$3 million ownership equity (8.75% if performance goals are met) and a Debt Service Coverage Ratio of 1.0. The MPS subsidy for the Urban Core (Courthouse) Garage is projected to increase due to a projected decrease in monthly parking lease revenues.

(B) The Hallmark and Pope & Land projects are still under construction and are not yet eligible for REV grant payments.

**COMMENT:**

- As stated on the Northbank East TID handout, \$14,500 for the JTA/Fidelity parking lease was not included in the Mayor's proposed budget for Subfund 183. This will decrease the Transfer to Downtown East TID by \$14,500 to \$1,738,249.