

OFFICE OF THE COUNCIL AUDITOR

FY 2015/2016 PROPOSED BUDGET

FINANCE COMMITTEE MEMBERS

Bill Gulliford - Chair
Anna Lopez Brosche - Vice Chair
Danny Becton
Aaron Bowman
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John R. Crescimbeni
Reggie Gaffney



Meeting #1
August 13, 2015

**COUNCIL AUDITOR'S OFFICE
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2015/16 BUDGET LEGISLATION

2015-323-E Budget Message Time

Waives a portion of the Municipal Code to allow the Mayor to postpone his budget message to Monday July 20, 2015

2015-500 Rolled Back Rate Resolution

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

2015-501 Millage Levy Ordinance

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

2015-502 Millage Levy Ordinance

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

2015-503 Millage Levy Ordinance

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

2015-504 Budget Ordinance

Approves the budgets for the City and its Independent Agencies

2015-505 Five Year Capital Improvement Plan (CIP)

Adopts the five year (2016-2020) CIP

2015-506 Ordinance Increasing Principal Amount of Bonds

Increases principal amount of banking fund bonds to be issued up to \$24,488,420 net project funds (comprised of \$24,490,842 in new projects, but partially offset by the removal of \$2,422 in prior approved projects)

2015-507 Five Year IT System Development Capital Program (“ITECH Projects”)

Adopts the five year (2016-2020) inclusive IT System Development Capital Program (“ITECH Projects”)

2015-546-A Property Appraiser Budget Change

Directing request to the Florida Department of Revenue to reduce the Property Appraiser’s budget by \$365,230 to remove merit pay and market survey salary adjustments and related costs

2015/2016 BUDGET TIMELINE OVERVIEW

2015

- January 1 This is the effective date of property valuation.
- If a home under construction is not complete on this date, it is not taxed.
 - Taxpayer must reside in home on this date to be eligible for homestead exemption.
- June 1 On or before June 1, the Property Appraiser submits their budget to the Department of Revenue (DOR) for the ensuing fiscal year beginning October 1.
- July 1 Property Appraiser certifies to taxing authorities the preliminary valuation totals, via top portion of forms DR-420 Certification of Taxable Value, for computation of the proposed budget.
- July 15 On or before July 15, the DOR shall notify the Property Appraiser and the Board of County Commissioners of its tentative budget amendments and changes to the Property Appraiser's budget.
- Ordinance Code Section 106.201 requires the Mayor to submit the annual budget proposal no later than July 15. Ordinance 2015-323-E authorized a partial waiver to allow the Mayor to deliver his budget message on Monday, July 20.
- August 4 Within 35 days of the Property Appraiser certification, City completes and files form DR-420 (Certification of Taxable Value) with the following information:
- Proposed millage rate
 - Current year rolled-back rate pursuant to Florida Statute (F.S.) 200.065
 - Date, time and place of the tentative budget hearing
- August 15 Prior to August 15, the Property Appraiser and the Board of County Commissioners may submit additional information to the DOR regarding the Property Appraiser Budget.
- On or before August 15, the DOR shall make its final budget amendments to the Property Appraiser budget and shall provide notice thereof to the Property Appraiser and the Board of County Commissioners.
- August 24 Within 55 days of the Property Appraiser certification, the Notice of Proposed Property Taxes (TRIM Notice) is mailed out pursuant to F.S. 200.065.
- September 8 Within 65 to 80 days of the Property Appraiser certification, usually the first Council meeting in September, hold a public hearing and adopt a tentative millage.
- September 19 Within 15 days of the tentative budget hearing, advertise the intent to adopt a final millage and budget pursuant to F.S. 200.065.

2015/2016 BUDGET TIMELINE OVERVIEW

September 22 Within 2 to 5 days of the advertisement, usually the second Council meeting in September, hold a public hearing and adopt the final millage and budget.

September 25 Within 3 days after the final hearing, the City sends the ordinance adopting the final millage to the Property Appraiser, the Tax Collector and the DOR.

October 1 Fiscal year that is funded by this ad valorem tax cycle begins.

October Property Appraiser informs taxing authority of final adjusted tax roll via top portion of forms DR-422 Certification of Final Taxable Value.

October Within 30 days of passage, the City/Finance Department sends certified copies of the Millage Levy Ordinance and the Annual Budget Ordinance and other required documents and forms to the DOR, Tax Collector and the Property Appraiser.

October Within 30 days of passage, the City sends TRIM compliance package to the DOR including form DR-487, Certification of Compliance. The following is included in the package:

- Certification of Taxable Value, Forms DR-420
- Legislation adopting the millage and the budget
- Entire newspaper pages for all advertisements
- Proof of publication from the newspaper for all advertisements
- Certification of Final Taxable Value, Forms DR-422

November Tax bills are sent out. Pursuant to Statutes, discounts for early payment are:
4 percent - November 3 percent - December
2 percent - January 1 percent - February

December Council Auditor staff calculates the required tax increment contributions based on the Property Appraiser's final certification. Contributions must be made by January 1.

2016

March 31 Taxes are due without any discount or penalty.

August Errors and Insolvencies for the 2015 tax roll are certified, including the total discounts granted. The Tax Collector sends a recapitulation (form 502) to the DOR.

When Complete

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

CITY OF JACKSONVILLE
SUMMARY OF AD VALOREM TAX CALCULATIONS
MAYOR'S PROPOSED MILLAGE RATES
2015/16 BUDGET

				GF/GSD within USDs 2-4, Jacksonville Beach, Atlantic Beach & Neptune Beach	GF/GSD within USD 5, Baldwin	Total			
2014/15 Preliminary Taxable Values		\$	45,277,632,958	\$	4,614,445,129	\$	41,977,572	\$	49,934,055,659
Operating Millage Rates			11.4419		8.1512		9.6312		
Council Approved Total Estimated Revenues at . . .	95.5%	\$	494,749,354	\$	35,920,668	\$	386,101	\$	531,056,123
FY 2015/16 BUDGET									
2015/16 Preliminary Taxable Values		\$	47,534,608,673	\$	4,970,152,272	\$	43,645,247	\$	52,548,406,192
Less New Construction			(672,755,158)		(88,163,894)		(46,381)		(760,965,433)
Taxable Value of Property Existing Last Year		\$	46,861,853,515	\$	4,881,988,378	\$	43,598,866	\$	51,787,440,759
Operating Millage Rate			11.4419		8.1512		9.6312		
Estimated Revenues at . . .	95.5%								
BEFORE NEW CONSTRUCTION		\$	512,060,153	\$	38,003,331	\$	401,013	\$	550,464,497
Increased Revenue on Property Existing Last Year		\$	17,310,799	\$	2,082,663	\$	14,912	\$	19,408,374
Change in budgeted Ad Valorem Revenues, as a percent.									3.65%
Estimated Revenues at . . .	95.5%								
ON NEW CONSTRUCTION		\$	7,351,205	\$	686,303	\$	427	\$	8,037,935
Change in budgeted Ad Valorem Revenues from new construction, as a percent.									1.51%
Total Estimated Revenues Increase		\$	24,662,004	\$	2,768,965	\$	15,339	\$	27,446,309
Change in budgeted Ad Valorem Revenues, as a percent.									5.17%
Total Proposed Estimated Revenues at	95.5%	\$	519,411,358	\$	38,689,633	\$	401,440	\$	558,502,432
Net to the General Fund GSD									
Total Proposed Estimated Revenues at	95.5%	\$	519,411,358	\$	38,689,633	\$	401,440	\$	558,502,432
Less Tax Increment Amounts at	95.0%	\$	(16,832,178)	\$	(6,002,816)	\$	-	\$	(22,834,994)
Net to the General Fund GSD		\$	502,579,180	\$	32,686,818	\$	401,440	\$	535,667,437
2015/16 ROLLED BACK RATES			11.0725		7.7215		9.2660		
2015/16 RATES AS PRESENTED ABOVE			11.4419		8.1512		9.6312		
PERCENTAGE ABOVE (BELOW) ROLLED BACK			3.34%		5.56%		3.94%		
DIFFERENCE FROM GSD MILLAGE RATE					(3.2907)		118.8%		
MINIMUM PER INTERLOCAL AGREEMENT					(3.2907)		118.8%		

GENERAL SERVICES DISTRICT
SAMPLE RESIDENTIAL AD VALOREM TAX CALCULATION
COMPARING 2014 RATES TO THE MAYOR'S PROPOSED 2015 RATE

TAXABLE VALUE CALCULATION		2014 Tax Rates	2015 Proposed Tax Rates	Change from 2014 to 2015	
(1) Median Assessed Value		\$ 105,444	\$ 108,241	\$ 2,797	2.65%
Less Original Homestead Exemption		(25,000)	(25,000)	-	0.00%
(2) Value Before Additional Homestead Exemption		\$ 80,444	\$ 83,241	\$ 2,797	3.48%
Value Not Subject to the Additional Homestead Exemption (A)		\$ (50,000)	\$ (50,000)	-	N/A
Value Subject to Additional Homestead Exemption		\$ 30,444	\$ 33,241	\$ 2,797	N/A
Additional Homestead Exemption		\$ (25,000)	\$ (25,000)	-	N/A
Remaining After Additional Exemption (B)		\$ 5,444	\$ 8,241	\$ 2,797	N/A
(3) (A) Plus (B) Equals Taxable Value		\$ 55,444	\$ 58,241	\$ 2,797	N/A

MILLAGE RATES

Local Government, GSD	11.4419	11.4419	0.0000	0.00%
Duval County School Board	7.3050	7.1170	(0.1880)	-2.57%
St John's Water Mgmt. District	0.3164	0.3023	(0.0141)	-4.46%
Florida Inland Navigation District	0.0345	0.0345	0.0000	0.00%
Total Millage	19.0978	18.8957	(0.2021)	-1.06%

AD VALOREM TAXES

Local Government, GSD	\$ 634.38	\$ 666.39	\$ 32.00	5.04%
Duval County School Board	\$ 587.64	\$ 592.43	\$ 4.78	0.81%
St John's Water Mgmt. District	\$ 17.54	\$ 17.61	\$ 0.06	0.36%
Florida Inland Navigation District	\$ 1.91	\$ 2.01	\$ 0.10	0.26%
Total Tax Bill	\$1,241.47	\$ 1,278.42	\$ 36.95	2.98%
Less Four Percent Discount for Payment in November	(49.66)	(51.14)	1.48	-2.98%
Net Tax Bill	\$1,191.81	\$ 1,227.28	\$ 35.47	2.98%

Footnotes:

1. The **median** assessed value of single family homesteaded property is \$108,241 for the 2015 tax year. The median assessed value is the value whereby an equal number of homesteaded properties are valued higher and lower.
2. This value is used to calculate the ad valorem taxes due to the Duval County School Board only.
3. This value is used to calculate the ad valorem taxes due to the GSD, St John's Water Management District, and the Florida Inland Navigation District.

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

	2014/2015		2015/2016	
	ORIGINAL BUDGET		MAYOR'S PROPOSED BUDGET	
	TOTAL AGENCY BUDGET (see footnote A)	CONTRIBUTION TO (FROM) CITY	TOTAL AGENCY BUDGET (see footnote A)	CONTRIBUTION TO (FROM) CITY
Jacksonville Aviation Authority				
Operations	82,904,667		91,215,631	
Capital	20,688,738		29,448,517	
Total Jacksonville Aviation Authority	B \$ 103,593,405	\$ -	\$ 120,664,148	\$ -
Jacksonville Port Authority				
Excess Telecommunications Contribution	C	(5,207,004)		(5,273,003)
Operations	62,072,308		62,928,148	
Capital	D 172,545,341		94,618,389	
Total Jacksonville Port Authority	\$ 234,617,649	\$ (5,207,004)	\$ 157,546,537	\$ (5,273,003)
Police and Fire Pension Fund				
Operations	11,333,170		11,966,569	
Capital	0		2,500	
Total Police and Fire Pension Fund	\$ 11,333,170	\$ -	\$ 11,969,069	\$ -
Business Improvement District	E \$ 1,089,749	\$ (311,660)	\$ 1,493,537	\$ (311,660)
Jacksonville Housing Finance Authority	F \$ -	\$ -	\$ 411,100	\$ -
Jacksonville Transportation Authority				
General Fund for Community Trans Coordinator	G	(1,363,002)		(1,363,002)
Local Option Gas Tax per Interlocal Agreement	H	(28,275,683)		(28,568,446)
Local Option Sales Tax Fund	I	(76,204,240)		(80,886,162)
Mayport Ferry	J	200,000		(900,000)
Operations	K 181,753,910		190,297,520	
Capital	L 139,322,268		26,907,393	
Total Jacksonville Transportation Authority	\$ 321,076,178	\$ (105,642,925)	\$ 217,204,913	\$ (111,717,610)
J E A				
Electric Operations	M 1,331,879,242	90,108,598	1,308,634,926	91,720,182
Electric Capital	N 150,000,000		170,000,000	
Water & Sewer Operations	430,396,176	21,578,940	428,457,274	22,467,356
Water & Sewer Capital	O 144,000,000		195,000,000	
District Energy System Operations	9,444,887		9,089,118	
District Energy System Capital	P 1,356,000		3,657,000	
Total JEA	\$ 2,067,076,305		\$ 2,114,838,318	
Total Contribution to City General Fund		\$ 111,687,538		\$ 114,187,538
Total of City Independent Agencies	\$ 2,738,786,456	\$ 525,949	\$ 2,624,127,622	\$ (3,114,735)
Contribution to Shands Jacksonville	Q	(26,275,594)		(26,275,594)
Net General Government Contributions		\$ (25,749,645)		\$ (29,390,329)
Total of Jacksonville General Government Budget	\$ 1,984,299,572		\$ 2,124,733,886	
Total Budget, General Government and Independent Agencies	\$ 4,723,086,028		\$ 4,748,861,508	

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

- A** Interfund and interagency transfers have not been eliminated.
- B** The proposed budget for the Jacksonville Aviation Authority (JAA) is increasing mainly due to an increase in capital project spending, primarily at Jacksonville International Airport (JIA). The increase in JAA's operating budget is mainly due to an increase in funds transferred to operating capital outlay, because of the increase in capital project spending.
- C** Pursuant to interlocal agreement, the City provides a contribution to the Jacksonville Port Authority (JPA) each year consisting of \$800,000, a portion of telecommunications tax monies, and a quarter mill from JEA's electric contribution to the City. These funds are first used to pay debt service on the 1993 and 2003C Excise Tax Revenue Bonds issued by the City on behalf of the JPA. The JPA used the proceeds from these bonds for port expansion and capital items. The \$5,273,003 contribution to JPA included in the Mayor's Proposed Budget is the estimated excess telecommunications tax remaining after all debt service obligations have been met. The excess telecommunications tax monies transferred to JPA are a pledged revenue source for JPA's bonds which were used to finance the construction of the Mitsui container terminal. The increase from the Fiscal Year 2014-2015 amount is primarily due to the State of Florida projecting more telecommunications tax revenues. While the City budgeted \$5,273,003 as referenced above, JPA budgeted \$5,116,004 for a difference of \$156,999. A budget amendment within JPA's budget will be presented to reconcile the difference to the City's budgeted amount.
- D** The proposed capital budget for the Jacksonville Port Authority (JPA) is decreasing primarily due to lower budgeted amounts on the Mile Point Project, as well as capital projects at Blount Island and Dames Point. These projects were budgeted in whole during fiscal year 2014-2015, and therefore do not need to be budgeted again in FY 2015-2016. These projects are ongoing.
- E** Downtown Vision, Inc. (DVI) was created in 1999, pursuant to Ordinance 1999-1175-E and extended by Ordinance 2005-785-E, which authorized the imposition of a special assessment on the taxable commercial properties within the district at 1.1 mills of the assessed value. Ordinance 2012-422-E extended the agreement for an additional seven years beginning in fiscal year 2012-2013. While the City budgeted a \$311,660 contribution, DVI budgeted \$481,498, a difference of \$169,838. A budget amendment will be presented to reconcile the difference to the City's budgeted amount. This will also result in DVI's budget decreasing by \$169,838.
- F** The Jacksonville Housing Finance Authority (JHFA) became an independent agency of the City per Ordinance 2014-185-E. JHFA's budget for FY 2014-2015 was \$306,696 and is within the "Total of Jacksonville General Government Budget" line.
- G** This is a subsidy of CTC operations which provides door to door transportation service for persons unable to ride fixed route buses.
- H** The City budgeted \$28,568,446 in Local Option Gas Tax revenue to be transferred to JTA pursuant to the Better Jacksonville Plan. However, JTA budgeted \$28,631,168 in Local Option Gas Tax revenue, for a difference of \$62,722. A budget amendment will be presented to reconcile any differences to ensure the City's and JTA's budgets agree.
- I** This is the amount of Local Option Sales Tax to be transferred from the City to JTA pursuant to the Better Jacksonville Plan. While the City budgeted \$80,886,162 in Local Option Sales Tax revenue to be transferred, JTA budgeted \$80,000,100 for a difference of \$886,062. A budget amendment will be presented to reconcile any differences to ensure the City's and JTA's budgets agree.
- J** Per the interlocal agreement approved by Ordinance 2013-820-E, if JTA does not take over the Mayport Ferry's operations by fiscal year 2015-2016, they are to remit \$400,000 to the City's Mayport Ferry subfund to offset expenses of the Ferry. The Mayor's proposed 2015-2016 budget assumes that JTA will take over Mayport Ferry operations on October 1, 2015, and thus no contribution of revenue is budgeted. The \$900,000 budgeted transfer out represents half of JTA's cost of hauling out the Mayport Ferry, which the City has agreed to pay. While the City budgeted \$900,000 as referenced above, JTA did not include the \$900,000 revenue in their budget as the City agreed to pay the \$900,000 after JTA had submitted its budget to the City. An amendment within JTA's budget will be presented to reconcile the difference to the City's budgeted amount.
- K** JTA's operating budget is increasing mainly due to a budgeted increase in 1/2 cent sales tax proceeds, taking over Mayport Ferry operations and increases in salaries & benefits under bus operations, as JTA recently renegotiated some of its union contracts. These increases will be discussed further at JTA's budget hearing on August 21, 2015.
- L** JTA's capital budget is decreasing mainly due to Local Option Gas Tax road projects that were budgeted in whole in FY 2014-2015, and therefore do not need to be budgeted again in FY 2015-2016. These projects are still ongoing.
- M** JEA's electric operations budget is decreasing mainly due to a decrease in fuel expenses. JEA's fuel expenses are based on their fuel revenues, and these revenues are budgeted to decrease due to lower variable fuel rates.
- N** JEA's Electric Capital budget is increasing mainly because of a large generation project and numerous small substation security improvement projects.
- O** JEA's Water and Sewer Capital budget is increasing mainly due to new Federal requirements for drinking water treatment, the construction of a new water treatment plant, and a large wastewater reliability project.
- P** JEA's District Energy Capital budget is increasing mainly to provide capacity for the possible expansion of chilled water service to Everbank Field and the Shipyards.
- Q** This contribution is for indigent care. Legislation is required to authorize the letter of agreement between the City and Shands to provide indigent care for the 2015-2016 fiscal year. The amount budgeted is the same as FY 2014-2015.

CITY OF JACKSONVILLE
SUMMARY OF BUDGETS

		FY 14-15 COUNCIL APPROVED	FY 15-16 MAYOR'S PROPOSED	FY 15-16 COUNCIL APPROVED
GENERAL FUND				
011	GENERAL FUND - GSD	1,019,733,856	1,049,499,807	
012	MOSQUITO CONTROL - STATE 1	47,710	48,546	
015	PROPERTY APPRAISER	9,719,325	10,272,576	
016	CLERK OF THE COURT	3,871,590	3,820,843	
017	TAX COLLECTOR	15,791,342	16,292,382	
018	EMERGENCY CONTINGENCY - SEC 106.107	49,924,964	50,762,122	
019	JACKSONVILLE JOURNEY	2,096,727	5,093,013	
01A	SPECIAL EVENTS	4,732,556	4,856,049	
TOTAL	GENERAL FUND	1,105,918,070	1,140,645,338	
SPECIAL REVENUE FUNDS				
110	PLANNING, ECONOMIC DEV. & CONCUR MNGT	911,938	10,168,272	
120	AIR POLLUTION CONTROL & MONITORING	1,750,363	1,802,038	
130	SPORTS, CONVENTION & TOURISM DEV	6,917,656	6,923,240	
140	TRANSPORTATION	111,501,257	116,606,745	
150	GENERAL GOVERNMENT	18,763,995	23,692,255	
170	911 FEES	4,317,871	3,986,343	
180	TAX INCREMENT DISTRICTS	25,107,908	26,302,009	
190	JACKSONVILLE CHILDREN'S COMMISSION	22,811,117	23,424,136	
1A0	COMMUNITY DEVELOPMENT BLOCK GRANT	199,508	195,008	
1D0	MAINTENANCE, PARKS AND RECREATION	6,205,742	7,280,573	
1F0	OTHER FEDERAL, STATE & LOCAL GRANTS	200,000	-171,907	
1H0	GENERAL GOVERNMENT	1,099,723	1,000,598	
1I0	BETTER JACKSONVILLE TRUST FD	72,484,681	72,547,471	
1L0	SPECIAL ASSESSMENT FUND	600,000	750,881	
1N0	JACKSONVILLE HOUSING COMMISSION	175,000		
TOTAL	SPECIAL REVENUE FUNDS	273,046,759	294,507,662	
DEBT SERVICE FUNDS				
220	SPECIAL BONDED DEBT OBLIGATIONS		1,533,054 (1)	
250	SPECIAL BONDED DEBT OBLIGATIONS		929 (1)	
TOTAL	DEBT SERVICE FUNDS		1,533,983	
CAPITAL PROJECT FUNDS				
310	BOND PROJECTS	761,255	1,372,605	
320	GENERAL PROJECTS	-15,644,027	33,514,732	
330	GRANT PROJECTS	1,098,072	544,167	
340	RIVER CITY RENAISSANCE PROJECT	15,462	30,718	
360	BOND PROJECTS	474,296	682,125	
TOTAL	CAPITAL PROJECT FUNDS	-13,294,942	36,144,347	
ENTERPRISE FUNDS				
410	PUBLIC PARKING SYSTEM	3,952,595	6,143,429	
430	MOTOR VEHICLE INSPECTION	549,812	496,396	
440	SOLID WASTE DISPOSAL	103,416,396	91,069,822	
450	MAYPORT FERRY	2,134,534		
460	STORMWATER SERVICES	16,045,056	49,136,286	
4A0	MUNICIPAL STADIUM	44,069,578	42,785,569	
4B0	MEMORIAL ARENA	14,829,783	13,986,461	
4C0	BASEBALL STADIUM	2,963,393	4,394,402	
4D0	PERFORMING ARTS CENTER	3,669,269	4,130,705	
4E0	CONVENTION CENTER	3,580,847	3,802,568	
4F0	EQUESTRIAN CNT/NEFL EQUESTRAIN SOCIETY	1,146,695	245,841	
4G0	SPORTS COMPLEX CAPITAL MAINT	6,414,238	6,155,196	
4H0	RITZ THEATER	1,873,838	2,122,617	
TOTAL	ENTERPRISE FUNDS	204,646,034	224,469,292	
INTERNAL SERVICE FUNDS				
510	FLEET MANAGEMENT	79,180,776	75,991,695	
520	PURCHASING	2,749,115	2,414,623	
530	INFORMATION TECHNOLOGIES	45,199,874	34,770,817	
550	OFFICE OF GENERAL COUNSEL	8,556,658	9,541,847	
560	SELF INSURANCE	36,999,569	37,908,443	
570	GROUP HEALTH	93,871,573	96,548,642	
580	INSURED PROGRAMS	9,532,826	7,256,698	
590	INTERNAL LOAN POOL	79,250,918	100,238,114	
5A0	PUBLIC WORKS	42,076,730	44,781,287	
TOTAL	INTERNAL SERVICE FUNDS	397,418,039	409,452,166	
TRUST AND AGENCY FUNDS				
610	GENERAL EMPLOYEES PENSION TRUST	13,730,425	15,272,505	
640	EXPENDABLE TRUST FUND	2,528,491	2,708,593	
TOTAL	TRUST AND AGENCY FUNDS	16,258,916	17,981,098	

COMPONENT UNITS

720	JACKSONVILLE HOUSING FINANCE AUTHORITY	306,696		
TOTAL	COMPONENT UNITS	306,696		
TOTAL FOR ALL GENERAL GOVERNMENT FUNDS		1,984,299,572	2,124,733,886	

Recommendation:

(1): The amounts listed are not independently included on Schedule A of the Budget Ordinance but are included in total. We recommend that the amounts related to Debt Service Funds be added to Schedule A as an individual column. This has no effect on the total budget amount of \$2,124,733,886 which is correctly reflected on Schedule A.

CITY OF JACKSONVILLE, FLORIDA
SUMMARY OF EMPLOYEE CAPS BY SUBFUND

	FY 14-15 COUNCIL APPROVED	FY 15-16 MAYOR'S PROPOSED	FY 15-16 COUNCIL APPROVED	CHANGE FROM FY15
GENERAL FUND				
011 GENERAL FUND - GSD	5,786	5,861		75
015 PROPERTY APPRAISER	120	120		0
016 CLERK OF THE COURT	32	32		0
017 TAX COLLECTOR	226	226		0
01A SPECIAL EVENTS	14	14		0
TOTAL GENERAL FUND	6,178	6,253		75
SPECIAL REVENUE FUNDS				
112 CONCURRENCY MANAGEMENT SYSTEM	6	6		0
121 AIR POLLUTION TAG FEE	7	7		0
127 AIR POLLUTION EPA - SEC 111.750	13	13		0
132 TOURIST DEVELOPMENT COUNCIL-SEC 111.600	1	1		0
154 HAZARDOUS WASTE PROGRAM	5	5		0
159 BUILDING INSPECTION	93	101		8
15B DUVAL CO. LAW LIBRARY - SEC 111.385	3	3		0
15L JUVENILE DRUG COURT - SEC 111.385	4	4		0
15Q JUDICIAL SUPPORT - SEC 111.385	2	2		0
15V TEEN COURT PROGRAMS TRUST - SEC 111.375	6	6		0
15W LIBRARY CONF FACILITY TRUST-SEC 111.830	3	3		0
171 9-1-1 EMERGENCY USER FEE - SEC 111.320	5	5		0
191 JACKSONVILLE CHILDREN'S COMMISSION	38	38		0
1D1 HUGUENOT PARK - SEC 111.125	9	9		0
1D2 KATHRYN A. HANNA PARK - SEC 111.125	15	15		0
1DA CECIL FIELD COMMERCE CENTER	6	6		0
1DE CECIL FIELD TRUST (SEC 111.625)	1	1		0
1H2 SPAY & NEUTER REBATE TRUST SEC 111.450	1	1		0
TOTAL SPECIAL REVENUE FUNDS	218	226		8
ENTERPRISE FUNDS				
411 ON-STREET PARKING	25	25		0
412 OFF-STREET PARKING	11	11		0
431 MOTOR VEHICLE INSPECTION - SEC 110.407	7	7		0
441 SOLID WASTE DISPOSAL	116	116		0
461 STORMWATER SERVICES	48	46		-2
TOTAL ENTERPRISE FUNDS	207	205		-2
INTERNAL SERVICE FUNDS				
511 FLEET MGMT - OPERATIONS	108	108		0
512 FLEET MGMT - VEHICLE REPLACEMENT	3	3		0
521 COPY CENTER / CENTRAL MAILROOM	5	5		0
531 ITD OPERATIONS	127	126		-1
534 RADIO COMMUNICATIONS	10	10		0
551 OFFICE OF GENERAL COUNSEL	61	61		0
561 SELF INSURANCE	21	21		0
571 GROUP HEALTH	8	8		0
581 INSURED PROGRAMS	5	5		0
5A1 PUBLIC BUILDING ALLOCATIONS	59	59		0
TOTAL INTERNAL SERVICE FUNDS	407	406		-1
TRUST AND AGENCY FUNDS				
611 GENERAL EMPLOYEES PENSION	6	6		0
64A INMATE WELFARE TRUST (SEC 111.300)	1	1		0
TOTAL TRUST AND AGENCY FUNDS	7	7		0
TOTAL EMPLOYEE CAP FOR ALL SUBFUNDS	7,017	7,097		80

**Council Auditor's Office
Mayor's FY 2015/2016 Proposed Budget
Overall Employee Cap Reconciliation**

FY 2014/2015 Council Approved Employee Cap (City-Wide)	7,017
Net Change in Positions during FY 2014/2015	6 *
Sub-total FY 2014/2015	<u>7,023</u>
Positions Added in Mayor's Proposed FY 2015/2016 Budget	74 **
Positions Eliminated in Mayor's Proposed FY 2015/2016 Budget	-
Proposed FY 2015/2016 Employee Cap (City-Wide)	<u><u>7,097</u></u>

Notes:

* The net change in positions during fiscal year 2014/2015 is due to the addition of four (4) employees to support the creation of the Office of the Inspector General as approved by Ordinance 2014-519-E. Additionally, two (2) Professional Engineer positions were added to the employee cap of the Building Inspection Division by Ordinance 2015-366-E.

** The positions being added in the proposed budget for FY 2015/2016 are:

- Sixty-five (65) in the Sheriff's Office (General Fund - explanation on next page).
- Six (6) in Building Inspection (Non-General Fund - 3 Building Inspectors, 1 Electrical Inspector, 1 Mechanical Inspector, 1 Plumbing Inspector).
- Two (2) in Planning & Development (General Fund - explanation on next page).
- One (1) in Finance (General Fund - explanation on next page).

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

	FY 14-15 Council Approved	FY 15-16 Mayor's Proposed	FY 15-16 Council Approved	Change From FY 15
FULL TIME EMPLOYEE POSITIONS				
ADVISORY BOARDS & COMMISSIONS	4	4		0
CITY COUNCIL	78	78		0
COURTS	1	2		1
DOWNTOWN INVESTMENT AUTHORITY	5	5		0
EMPLOYEE SERVICES	42	42		0
FINANCE	61	62		1
FIRE AND RESCUE	1,300	1,300		0
HUMAN RIGHTS COMMISSION	6	6		0
INTRA-GOVERNMENTAL SERVICES	61	61		0
MAYOR'S OFFICE	35	35		0
MEDICAL EXAMINER	28	28		0
MILITARY AFFAIRS AND VETERANS	14	14		0
OFFICE OF ECONOMIC DEVELOPMENT	12	12		0
OFFICE OF ETHICS, COMPLIANCE & OVERSIGHT	1	1		0
OFFICE OF GENERAL COUNSEL	1	1		0
OFFICE OF INSPECTOR GENERAL	0	4		4
OFFICE OF SPORTS & ENTERTAINMENT	4	4		0
OFFICE OF THE SHERIFF	3,033	3,098		65
PARKS, RECREATION & COMMUNITY SERVICES	250	250		0
PLANNING AND DEVELOPMENT	58	60		2
PUBLIC LIBRARIES	282	282		0
PUBLIC WORKS	303	305		2
REGULATORY COMPLIANCE	174	174		0
SUPERVISOR OF ELECTIONS	33	33		0
TOTAL FULL TIME EMPLOYEE POSITIONS				
GENERAL FUND - GENERAL SERVICES DISTRICT	<u>5,786</u>	<u>5,861</u>	<u></u>	<u>75</u>

Overall Explanation:

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

Courts: The proposed budget includes transferring in one (1) filled position from ITD Operations (non-general fund) at the request of the Courts. The position is an Info Tech Analyst.

Finance: The proposed budget includes adding one (1) new position in the Budget Office for a Budget Systems Administrator.

Office of Inspector General: These four (4) positions were added to the cap via Ordinance 2014-519-E, which established the Inspector General's Office.

Office of the Sheriff: Sixty-five (65) positions are proposed to be added in the 2015/16 budget. Forty (40) of these would be for new Community Service Officers (CSO's), while the other twenty-five (25) would be for new police officers.

Planning and Development: The proposed budget includes adding two (2) new positions under the Transportation Planning Division. One position is for the Chief of the division, while the other is for a Clerical Support Aide III. These positions were originally added to the cap as part of the City reorg legislation (2013-209-E); however, the City Council eliminated these new positions from the fiscal year 2014/15 proposed budget.

Public Works: The proposed budget includes transferring in a net of two (2) positions from the Stormwater Services subfund. Overall, five filled positions are proposed to be transferred in, with four (4) going to the Right-of-Way & Grounds Maintenance Division, and one (1) going to the Supervision-Engineering division. Three (3) positions (2 filled, 1 vacant) are being transferred out of the Right-of-Way & Grounds Maintenance Division and into the Stormwater Services subfund.

**COUNCIL AUDITOR'S OFFICE
GENERAL FUND - GSD PERSONNEL EXPENSES
PROPOSED FY 2015/16 BUDGET**

	2014/2015 Council Approved	2015/2016 Mayor's Proposed	\$ Change	% Change
(A) SALARIES	\$ 345,092,341	\$ 351,801,487	\$ 6,709,146	1.94%
(B) EMPLOYER PROVIDED BENEFITS	\$ 272,353,714	\$ 276,615,624	\$ 4,261,910	1.56%
(C) SALARIES/ BENEFITS LAPSES	\$ (7,928,456)	\$ (7,578,784)	\$ 349,672	-4.41%
TOTAL PERSONNEL	<u>\$ 609,517,599</u>	<u>\$ 620,838,327</u>	<u>\$ 11,320,728</u>	1.86%

- (A) Overall, salary expenses within the General Fund-GSD increased by \$6,709,146, or 1.94%. Regular salaries increased by \$3,701,757, overtime salaries increased by \$1,733,501, and leave sell back increased by \$1,159,243. These increases were partially offset by a \$857,113 decrease in part-time salaries.

Regular salaries are increasing by \$3,701,757 primarily due to increases of \$1,716,263 in Fire Rescue and \$1,290,465 in the Office of the Sheriff. The increase in Fire Rescue can be attributable to the funding of (30) positions that were grant funded in FY 2014/15 while the increase in the Office of the Sheriff is mainly attributable to the addition of 9 months of funding for (40) Community Service Officers and (25) Police Officers. The increase in the Office of the Sheriff also includes the required City match for the grant funding of (15) Police Officers and had these (80) positions not been added, the Office of the Sheriff's salaries would have decreased due to having an overall younger work force. There are also increases of \$355,000 for the new Office of Inspector General and \$309,776 in Parks, Recreation and Community Service. These increases are partially offset by a decrease of \$255,971 in the Mayor's Office.

Overtime salaries are increasing by \$1,733,501 primarily due to an increase of \$1,432,086 for the Office of the Sheriff to restore funding back to FY2013/14 levels. The increase in the Office of the Sheriff is in addition to the filling of (80) new full-time positions included in the Budget.

Leave sell back is increasing by \$1,159,243 primarily due to an increase of \$986,048 for Fire and Rescue. The increase in Fire and Rescue is based on estimates provided by Human Resources.

Part-time salaries are decreasing by \$857,113 primarily due to a decrease of \$818,850 for the Supervisor of Elections due to a decrease in the number of elections.

- (B) The City's pension contribution rates for two of the three City plans are increasing over last year's percentages.

Pension Plan	FY 2014/15		FY 2015/16	
	Rate	Amount	Rate	Amount
General Employees' Pension Plan	31.90%	\$ 25,181,490	33.50%	\$ 24,748,844
Corrections Officers' Pension Plan	62.81%	\$ 18,301,105	68.64%	\$ 20,498,295
Police & Fire Pension Plan	116.83%	\$ 152,221,956	109.92%	\$ 153,931,494

The City's FRS pension contribution rates for participating Special Risk and DROP from FRS membership classes are increasing over last year's percentages. The FRS pension contribution rate for individuals participating in the Elected Officials class is decreasing.

FRS Membership Class	FY 2014/15		FY 2015/16	
	Rate	Amount	Rate	Amount
Special Risk	19.82%	\$ 149,860	22.04%	\$ 160,394
Elected Officials	43.24%	\$ 429,247	42.27%	\$ 361,930
DROP from FRS	12.28%	\$ 47,558	12.88%	\$ 37,660

Workers' Compensation Insurance cost is increasing by \$1,446,471, or 13.49%, while Workers' Compensation heart and hypertension cost is decreasing by \$2,242,943, or 19.99%, based on the annual actuarial study and how interest earned and administrative expenses of Workers' Compensation are allocated amongst the users. In general, this will result in less charges to the Office of the Sheriff and Fire and Rescue and more charges to other City users.

- (C) The decrease in the salaries and benefits lapse is due to slight reductions in the Office of the Sheriff and Non-Departmental/Fund Level Activity lapses.

**COUNCIL AUDITOR'S OFFICE
MAYOR'S PROPOSED FY 2015/16 BUDGET
SALARY LAPSE SCHEDULE**

SF	Department	FY 14/15 Council Approved	FY 15/16 Proposed	Change
GSD Non-Departmental Lapse by Associated Department¹				
011	Jacksonville City Wide Activities	(3,889,766)	(3,713,159)	176,607
GSD Lapse by Department in Non-Departmental Lapse		(3,889,766)	(3,713,159)	176,607
Salary and Benefits Lapse Included in GSD Department Budget²				
011	Supervisor of Elections	(26,791)	(24,644)	2,147
011	Jacksonville Sheriff's Office	(4,011,899)	(3,840,981)	170,918
Total GSD Lapse per Department		(4,038,690)	(3,865,625)	173,065
Total General Fund/GSD		(7,928,456)	(7,578,784)	349,672
Salary and Benefits Lapse by Non-GSD Subfund				
015	Property Appraiser	(139,482)	(140,401)	(919)
016	Clerk of the Court	(86,935)	(73,335)	13,600
017	Tax Collector	(338,247)	(330,201)	8,046
01A	Special Events	(12,614)	(12,168)	446
159	Building Inspection	(130,220)	(99,558)	30,662
15L	Juvenile Drug Court	2,990	-	(2,990)
15Q	Judicial Support	7,263	-	(7,263)
15V	Teen Court Programs Trust	(8,929)	(15,074)	(6,145)
15W	Library Conference Facility Trust	(2,224)	2,224	4,448
191	Jacksonville Children's Commission	(98,381)	(72,564)	25,817
1D1	Huguenot Park	(15,329)	(14,011)	1,318
1D2	Kathryn A. Hanna Park	(25,537)	(19,506)	6,031
1DA	Cecil Field Commerce Center	(16,193)	(12,028)	4,165
411	On-Street Parking	(39,170)	(35,700)	3,470
412	Off-Street Parking	(8,046)	(10,417)	(2,371)
431	Motor Vehicle Inspection	(17,890)	(14,972)	2,918
441	Solid Waste Disposal	(254,077)	(189,419)	64,658
511	Fleet Mgmt - Operations	(393,062)	(259,970)	133,092
531	ITD Operations	(486,656)	(405,165)	81,491
534	Radio Communications	(10,396)	(11,646)	(1,250)
551	Office of General Counsel	(355,967)	(296,046)	59,921
561	Self Insurance	(20,334)	(22,580)	(2,246)
571	Group Health	(21,550)	(18,083)	3,467
581	Insured Programs	(15,262)	(12,380)	2,882
5A1	Public Building Allocations	(177,630)	(85,372)	92,258
Total Lapse for Other Sub-funds		(2,663,878)	(2,148,372)	515,506
Total Budgeted Lapse		(10,592,334)	(9,727,156)	865,178

¹ **The Lapse Model**

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

² **Salary and Benefits Lapse Included in GSD Department Budget**

The Salary and Benefits Lapse is included in the budget of the Sheriff's Office since "savings" from prior years have been transferred from one year to the next in recent years. The Supervisor of Elections Office has its lapse depicted here since Section 110.506 (b) of Municipal Code allows savings from operation for the Supervisor of Elections to be utilized to accelerate the banking fund project debt.

CITY OF JACKSONVILLE, FLORIDA					
GENERAL FUND/GENERAL SERVICES DISTRICT (011)					
SCHEDULE OF REVENUES					
	FN	FY 14/15 COUNCIL APPROVED	FY 15/16 MAYOR'S PROPOSED	INCREASE/ (DECREASE)	RECOMMENDATION REFERENCE
NON-DEPARTMENTAL REVENUES					
AD VALOREM TAXES	A	\$ 531,056,123	\$ 558,502,432	\$ 27,446,309	
DISTRIBUTIONS TO TAX INCREMENT DISTRICTS		(21,014,646)	(\$22,834,994)	(1,820,348)	
NET AD VALOREM TAXES		\$ 510,041,477	\$ 535,667,438	\$ 25,625,961	
COMMUNICATIONS SERVICES TAX		35,340,592	35,832,049	491,457	1
CONTRIBUTIONS FROM OTHER FUNDS	B	1,575,008	8,408,489	6,833,481	2, 3
CONTRIBUTIONS FROM OTHER LOCAL UNITS	C	111,687,538	114,187,538	2,500,000	
DISPOSITION OF FIXED ASSETS		50,000	89,000	39,000	
FEDERAL GRANTS	D	601,398	557,261	(44,137)	
FEDERAL PAYMENTS IN LIEU OF TAXES		23,000	25,119	2,119	
FRANCHISE FEES	E	41,097,578	39,933,412	(1,164,166)	4
INTEREST, INCL PROFITS ON INVESTMENTS	F	3,108,295	3,264,798	156,503	
LOCAL BUSINESS TAX	G	7,156,842	7,317,305	160,463	
NON OPERATING SOURCES	H	7,116,924	1,192,170	(5,924,754)	
OTHER CHARGES FOR SERVICES	I	8,911,689	9,943,314	1,031,625	
OTHER FINES AND/OR FORFEITS	J	1,250,000	1,189,328	(60,672)	
OTHER MISCELLANEOUS REVENUE	K	6,869,379	6,246,168	(623,211)	5, 6, 7
RENTS AND ROYALTIES	L	100,000	100,000	-	
SALES AND USE TAXES		1,033,538	1,055,537	21,999	8
STATE SHARED REVENUES	M	141,743,345	149,424,534	7,681,189	9
UTILITY SERVICE TAXES		86,023,459	85,828,708	(194,751)	
VIOLATIONS OF LOCAL ORDINANCES		1,000	1,000	-	
TOTAL NON-DEPARTMENTAL REVENUES		\$ 963,731,062	\$ 1,000,263,168	\$ 36,532,106	
ADVISORY BOARDS		\$ 312,000	\$ 312,000	\$ -	
CITY COUNCIL		292,111	303,710	11,599	
DOWNTOWN INVESTMENT AUTHORITY		35,500	35,000	(500)	
EMPLOYEE SERVICES		1,500	1,500	-	
FINANCE		29,920	29,920	-	
FIRE AND RESCUE		37,196,794	30,282,349	(6,914,445)	
HUMAN RIGHTS COMMISSION		97,600	78,750	(18,850)	
INTRA-GOVERNMENTAL SERVICES		66,946	66,946	-	
MAYOR'S OFFICE		85,075	1,000	(84,075)	
MEDICAL EXAMINER		1,294,026	1,198,620	(95,406)	
MILITARY AFFAIRS, VET & DISABLED SVCS		800	800	-	
OFFICE OF ECONOMIC DEVELOPMENT		1,000	1,000	-	
OFFICE OF THE SHERIFF		8,023,825	8,250,144	226,319	
PARKS, RECREATION & COMMUNITY SERVICES		832,995	831,575	(1,420)	
PLANNING AND DEVELOPMENT		1,912,821	2,145,666	232,845	
PUBLIC LIBRARIES		1,030,660	260,600	(770,060)	
PUBLIC WORKS		3,358,565	4,055,173	696,608	
REGULATORY COMPLIANCE		1,415,656	1,366,886	(48,770)	
SUPERVISOR OF ELECTIONS		15,000	15,000	-	
TOTAL DEPARTMENTAL REVENUES	N	\$ 56,002,794	\$ 49,236,639	\$ (6,766,155)	
TOTAL GENERAL FUND/GENERAL SERVICES DISTRICT (011) REVENUES		\$ 1,019,733,856	\$ 1,049,499,807	\$ 29,765,951	

CITY OF JACKSONVILLE, FLORIDA					
GENERAL FUND/GENERAL SERVICES DISTRICT (011)					
SCHEDULE OF REVENUES					
	FN	FY 14/15 COUNCIL APPROVED	FY 15/16 MAYOR'S PROPOSED	INCREASE/ (DECREASE)	RECOMMENDATION REFERENCE
CONTRIBUTIONS FROM OTHER FUNDS					
TRANSFER FROM DUVAL CO DRG ABUSE (SF 156)		\$ 30,000	\$ -	\$ (30,000)	2
TRANSFER FR BLDG INSPECTION (SF 159)	O	-	2,520,674	2,520,674	
TRANSFER FROM SOUTHSIDE TID (SF 182)	P	150,000	343,600	193,600	
TRANSFER FROM COMMUNITY DEV (SF 1A1)	Q	120,008	120,008	-	
TRANSFER FROM CODE ENF (SF 1L2)	R	600,000	750,881	150,881	
TRANSFER FROM HOUSING (SF 1N1)	S	175,000	-	(175,000)	
TRANSFER FROM GEN CAP PROJ (SF 322)	T	500,000	980,000	480,000	CONCERN 1
TRANSFER FROM GEN COUNSEL (SF 551)	U	-	644,296	644,296	
TRANSFER FROM PUBLIC BUILDINGS (SF 5A1)	V	-	2,649,030	2,649,030	
TRANSFER FROM RED LIGHT CAMERA REVENUE (SF 64C)	W	-	400,000	400,000	3
TOTAL CONTRIBUTIONS FROM OTHER FUNDS		\$ 1,575,008	\$ 8,408,489	\$ 6,833,481	
CONTRIBUTIONS FROM OTHER LOCAL UNITS					
CONTRIBUTION FROM JEA ELECTRIC		\$ 90,108,598	\$ 91,720,182	\$ 1,611,584	
CONTRIBUTION FROM JEA WATER & SEWER		21,578,940	22,467,356	888,416	
TOTAL CONTRIBUTIONS FROM OTHER LOCAL UNITS	X	\$ 111,687,538	\$ 114,187,538	\$ 2,500,000	
STATE SHARED REVENUE DETAIL					
1/2 CENT SALES TAX	Y	\$ 84,907,282	\$ 89,143,653	\$ 4,236,371	
ALCOHOLIC BEVERAGE LICENSE		690,125	693,334	3,209	
CARDROOM TAX	Z	180,000	-	(180,000)	
GASOLINE TAXES 7TH CENT		3,725,899	3,802,222	76,323	
INSURANCE AGENTS LICENSES		172,000	186,053	14,053	
MOBILE HOME LICENSES		230,000	224,511	(5,489)	
MOTOR FUEL USE TAX-COUNTY		21,000	21,830	830	
MUNICIPAL FUEL TAX REFUND		255,120	214,699	(40,421)	
REV SHARED-1/17 CIGARETTE TAX		351,925	341,079	(10,846)	
REV SHARED-8TH CENT GAS TAX		6,203,466	6,377,918	174,452	
REV SHARED-COUNTY SALES		19,700,000	21,135,893	1,435,893	9
REV SHARED-MUNICIPAL SALES		18,150,000	20,009,632	1,859,632	
SPECIAL FUEL & MOTOR FUEL USE TAX		2,459	-	(2,459)	
REV SHARED-POPULATION(6.24) FS248.23(2)		5,463,401	5,549,737	86,336	
SURPLUS GAS TAX		1,690,668	1,723,973	33,305	
TOTAL STATE SHARED REVENUE		\$ 141,743,345	\$ 149,424,534	\$ 7,681,189	

**COUNCIL AUDITOR'S OFFICE
GENERAL FUND/GENERAL SERVICES DISTRICT (011)
REVENUE FOOTNOTES AND RECOMMENDATIONS**

FOOTNOTES:

A.	The Mayor's budget includes the proposed rate of 11.4419 mills for the General Fund/General Services District (011), 8.1512 for the Beaches and 9.6312 for Baldwin and are the same rates levied in the current fiscal year. These rates will generate an estimated \$558,502,432 in Ad Valorem Taxes and are in accordance with the interlocal agreements.
B.	A breakdown of Contributions from Other Funds can be seen on the Supporting Revenue Detail page.
C.	A breakdown of Contributions from Other Local Units can be seen on the Supporting Revenue Detail page.
D.	This represents an interest rebate on the Build America Bonds (BABs) from the American Recovery and Reinvestment Act. The interest rebate is received semi-annually from the United States Treasury.
E.	Franchise Fees include payments from JEA and other businesses for the sale of water/sewer, electric and gas. See recommendation #4 below.
F.	This includes Investment Pool Earnings and Interest Income. The assumed interest rate for FY 2015/16 is 2.19%.
G.	The Local Business Taxes are those fees paid by businesses that are located in Duval County.
H.	This is a transfer from Fund Balance to fund the mobile radio refresh in the newly created Subfund 538.
I.	Other Charges for Services is the indirect cost recovery, which represents allocations to non-general funds for administrative services and overhead costs used by those activities. The primary reason for the increase is the result of including Public Buildings (Subfund 5A1) in the indirect cost allocation for FY 2015/16.
J.	The City receives 50.8% of Civil Traffic Citations of which 70% go to the General Fund/General Services District (011) and 30% go to the Police and Fire Pension Fund.
K.	Other Miscellaneous Revenue consists primarily of a Payment in Lieu of Taxes by Florida Power and Light and fees received for the inmate pay telephone system and from payphones residing on City property. The decrease is a result of the payment in lieu of taxes by Florida Power and Light being overstated in FY 2014/15. See recommendations #5, #6 and #7 below.
L.	Rents and Royalties represents the Jacksonville Landing annual rent payment.
M.	A breakdown of State-Shared revenues can be seen on the Supporting Revenue Detail Page.
N.	Departmental Revenues will be discussed with the departmental budgets.
O.	This represents a repayment to the General Fund for subsidies made to Subfund 159 during the economic downturn.
P.	This represents a transfer to the General Fund for administrative and overhead costs incurred by the Downtown Investment Authority (DIA) related to the Southbank Tax Increment District. Pursuant to Ord. 2012-364-E, this amount is limited to ten percent of amounts available after providing for all other current and proposed tax increment financed obligations, and is based upon the pro rata time or effort within each CRA.
Q.	This represents a transfer of grant funding from Community Development Block Grant (Subfund 1A1) to the General Fund/General Services District to partially offset the costs of the Independent Living Program, which is part of the Parks, Recreation and Community Services Department within the General Fund/GSD.
R.	This represents a transfer of lien fee revenues from the Code Enforcement Revolving Fund (Subfund 1L2) in order to offset the costs of nuisance abatement incurred by the Mowing and Landscape Maintenance Division within the General Fund/GSD.
S.	This represents a transfer from the vacant property registry in the FY 2014/15 budget.
T.	The Municipal Stadium (Subfund 4A1) transfers funds to Subfund 322 annually as part of two loan repayments. Beginning in FY 2015/16, Subfund 322 is transferring these repayments back to the General Fund/GSD to offset the General Fund subsidy to Subfund 4A1. The transfer from Subfund 322 in FY 2014/15 was to cover a portion of Public Works mowing.
U.	Funds transferred from the Office of General Counsel (Subfund 551) will be used to fund equipment for an additional 40 police and 40 community service officers.
V.	This represents a transfer from Public Buildings (Subfund 5A1) to pay the debt service costs of the Ed Ball and the Haverty's buildings, which must be paid from the General Fund/GSD since that is where the assets are recorded.
W.	This represents revenue from red light camera fines. The General Fund receives a transfer of the remaining revenue after the State is paid their portion of the fines and the vendor is paid their contracted fee. If Red Light Camera fines are not enough to pay the contracted amount to Red Flex, Red Flex will receive whatever fines are received. The City is not liable for the difference. See recommendation #3 below.
X.	The contribution from JEA Electric and Water & Sewer reflects the guaranteed minimum annual increase of \$2,500,000 pursuant to Ordinance 2007-1132-E.
Y.	The FY 2015/16 proposed budget for half-cent sales tax revenue is equal to the State's estimate.
Z.	Cardroom taxes should not have been budgeted in the General Fund/GSD because they are to be deposited in the Neighborhood Enhancement trust fund (Subfund 64F) pursuant to Ordinance 2013-156-E.

COUNCIL AUDITOR'S OFFICE
GENERAL FUND/GENERAL SERVICES DISTRICT (011)
REVENUE FOOTNOTES AND RECOMMENDATIONS

RECOMMENDATIONS:

1.	We recommend that the Communication Services Tax revenue be decreased by (\$546,818) to \$35,285,231 to align the budgeted revenue with the State's projection. This revenue continues to decline annually. This will have a negative impact of (\$546,818) on Special Council Contingency. Pursuant to the City's interlocal agreement with JPA, this reduction in Communication Services Tax will be slightly offset by a decrease in the non-departmental expenditure transfer to JPA in the amount of \$109,515, a positive impact to Special Council Contingency.
2.	We recommend transferring \$30,000 from the Duval County Alcohol and Other Drug Abuse trust fund (Subfund 156) to the General Fund/GSD based on projected revenues in FY 2015/16. This will have a positive impact of \$30,000 on Special Council Contingency.
3.	We recommend that the transfer in for red light camera revenue (Subfund 64C) of \$400,000 be eliminated. This will have a negative impact of (\$400,000) on Special Council Contingency.
4.	We recommend reducing Franchise Fees - Electric by (\$700,000) to \$29,435,973 in order to account for the fuel credit that was approved by JEA's Board of Directors after the budget was submitted. This will have a negative impact of (\$700,000) on Special Council Contingency. However, this fuel credit will also result in lower utility costs to the City, which will have a positive effect on Special Council Contingency. This will be addressed further during the Public Works budget hearing.
5.	We recommend increasing the Payment in Lieu of Taxes - FPL by \$2,890 to adjust budgeted revenue by 2015 preliminary taxable values. This will have a positive impact of \$2,890 on Special Council Contingency.
6.	We recommend increasing the budgeted revenue for homestead liens from \$100,000 to \$300,000 and moving this revenue within subobject 34903 (Prop Appraisal Adj/Homestead Fee) instead of 36969 (Errors and Insolvencies) to more accurately describe the nature of this revenue. This will have a positive impact of \$200,000 on Special Council Contingency.
7.	We recommend reducing Tuition Reimbursement repayments from \$8,000 to zero. This revenue is no longer received by the City as the City no longer offers this program to general employees. This will have a negative impact of (\$8,000) on Special Council Contingency.
8.	We recommend that the Alternative Fuels Tax revenue be reduced from \$5,000 to zero. Florida Statute 206.877, which authorized this tax, was repealed in 2013 and the tax is no longer levied and remitted to the City. This will have a negative impact of (\$5,000) on Special Council Contingency.
9.	We recommend that the Revenue Shared - County Sales be increased by \$127,154 to \$21,263,047 based on average growth over the last five years. This will have a positive impact of \$127,154 on Special Council Contingency.

Note: The net effect of these recommendations results in a negative impact of (\$1,190,259) to Special Council Contingency.

CONCERN:

1.	The transfer of \$980,000 from General Capital Projects (Subfund 322) is being used to offset a GF/GSD subsidy to the fund (Municipal Stadium) that makes loan repayments to Subfund 322; however, the source of the original loans were funds residing within Subfund 322. Therefore, in essence, funds usually spent on capital projects are being used to balance the budget in the GF/GSD.
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**CITY OF JACKSONVILLE, FLORIDA
GENERAL FUND / GENERAL SERVICES DISTRICT (S/F 011)
SUMMARY OF EXPENDITURES**

	FY 14-15 COUNCIL APPROVED	FY 15-16 MAYOR'S PROPOSED	CHANGE FROM ORIGINAL BUDGET	% CHANGE
DEPARTMENTAL EXPENSES				
ADVISORY BOARDS & COMMISSIONS	405,817	463,194	57,377	14.14%
CITY COUNCIL	8,841,462	9,246,263	404,801	4.58%
COURTS	4,133,170	4,173,085	39,915	0.97%
DOWNTOWN INVESTMENT AUTHORITY	1,118,948	1,178,308	59,360	5.30%
EMPLOYEE SERVICES	5,125,251	5,129,695	4,444	0.09%
FINANCE	6,243,208	7,330,164	1,086,956	17.41%
FIRE AND RESCUE	210,048,780	210,684,746	635,966	0.30%
HUMAN RIGHTS COMMISSION	580,300	596,918	16,618	2.86%
INTRA-GOVERNMENTAL SERVICES	6,004,101	5,188,995	(815,106)	-13.58%
MAYOR'S OFFICE	3,575,498	4,275,566	700,068	19.58%
MEDICAL EXAMINER	3,469,277	3,759,914	290,637	8.38%
MILITARY AFFAIRS AND VETERANS	1,134,005	1,096,479	(37,526)	-3.31%
OFFICE OF ECONOMIC DEVELOPMENT	1,940,916	1,937,600	(3,316)	-0.17%
OFFICE OF ETHICS, COMPLIANCE&OVERSIGH	190,530	228,837	38,307	20.11%
OFFICE OF GENERAL COUNSEL	223,605	181,701	(41,904)	-18.74%
OFFICE OF INSPECTOR GENERAL	-	496,779	496,779	NA
OFFICE OF SPORTS & ENTERTAINMENT	674,497	751,675	77,178	11.44%
OFFICE OF THE SHERIFF	398,304,026	402,345,964	4,041,938	1.01%
PARKS, RECREATION & COMMUNITY SVCS	39,886,236	42,582,411	2,696,175	6.76%
PLANNING AND DEVELOPMENT	5,923,329	6,667,762	744,433	12.57%
PUBLIC DEFENDER	1,835,683	1,807,667	(28,016)	-1.53%
PUBLIC HEALTH	1,448,548	774,527	(674,021)	-46.53%
PUBLIC LIBRARIES	30,595,904	30,729,806	133,902	0.44%
PUBLIC WORKS	37,267,183	42,479,373	5,212,190	13.99%
REGULATORY COMPLIANCE	14,751,634	15,705,816	954,182	6.47%
STATE ATTORNEY	2,101,486	1,630,302	(471,184)	-22.42%
SUPERVISOR OF ELECTIONS	8,435,179	7,005,956	(1,429,223)	-16.94%
TOTAL DEPARTMENTAL EXPENSES	794,258,573	808,449,503 *	14,190,930	1.79%
NON-DEPARTMENTAL EXPENSES				
CITYWIDE ACTIVITIES	85,183,445	96,116,160	10,932,715	12.83%
CONTINGENCIES	2,465,267	861,007	(1,604,260)	-65.07%
DEBT FEES - BOND RELATED	231,205	144,369	(86,836)	-37.56%
DEBT SERVICE TRANSFERS - FISCAL AGENT	230,375	204,017	(26,358)	-11.44%
DEBT SERVICE TRANSFERS - INTEREST	29,137,621	23,152,296	(5,985,325)	-20.54%
DEBT SERVICE TRANSFERS - PRINCIPAL	36,174,509	40,474,814	4,300,305	11.89%
INTER-LOCAL AGREEMENTS	2,459,276	2,317,863	(141,413)	-5.75%
SUBFUND LEVEL ACTIVITIES	4,781,593	6,493,679	1,712,086	35.81%
TRANSFER OUT TO OTHER FUNDS	64,811,992	71,286,099	6,474,107	9.99%
TOTAL NON-DEPARTMENTAL EXPENSES	225,475,283	241,050,304 **	15,575,021	6.91%
TOTAL GENERAL FUND - GSD EXPENSES	1,019,733,856	1,049,499,807	29,765,951	2.92%

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

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

**CITY OF JACKSONVILLE, FLORIDA
GENERAL FUND / GENERAL SERVICES DISTRICT (S/F 011)
SCHEDULE OF NON-DEPARTMENTAL EXPENDITURES**

	FY 14-15 COUNCIL APPROVED	FY 15-16 MAYOR'S PROPOSED	CHANGE FROM ORIGINAL BUDGET	% CHANGE	FOOT NOTE
CITYWIDE ACTIVITIES					
MANATEE STUDY	90,000	90,000	-	0.00%	A
SMG - GATOR BOWL GAME	350,000	340,000	(10,000)	-2.86%	
DEBT SERVICE - HAVERTY BUILDING	-	1,332,369	1,332,369	NA	B
NON DEPARTMENTAL ALLOCATIONS	2,843,838	758,881	(2,084,957)	-73.31%	C
ECONOMIC GRANT PROGRAM	3,463,378	4,347,956	884,578	25.54%	D
QUALIFIED TARGET INDUSTRIES	701,900	716,008	14,108	2.01%	E
JUVENILE JUSTICE	5,241,824	5,241,824	-	0.00%	F
FILING FEE LOCAL ORD-STATE ATTORNEY	45,000	45,000	-	0.00%	G
LICENSE AGREEMENTS AND FEES	18,651	18,690	39	0.21%	H
LOBBYIST FEES	1	150,000	149,999	14999900.00%	I
PFPF UNFUNDED ACTUARIAL LIABILITY PYMT	-	5,000,000	5,000,000	NA	J
PUBLIC SERVICE GRANTS	2,015,501	2,015,501	-	0.00%	K
PSG - CULTURAL COUNCIL	2,846,580	2,846,580	-	0.00%	L
ALLOCATIONS - VACANT BUILDINGS	-	832,180	832,180	NA	M
ZOO CONTRACT	1,282,500	1,282,500	-	0.00%	
JACKSONVILLE LANDING	207,084	242,130	35,046	16.92%	N
TAX DEED PURCHASES	100,000	150,000	50,000	50.00%	O
NORTH FLORIDA REGIONAL COUNCIL	368,015	364,927	(3,088)	-0.84%	
SUBSIDIZED PENSION FUNDS	16,675	16,665	(10)	-0.06%	
BUSINESS IMPRV DISTRICT-DOWNTOWN VISION	311,660	311,660	-	0.00%	P
415 LIMIT PENSION COST	17,394	27,743	10,349	59.50%	Q
MUNICIPAL DUES & AFFILIATION	411,582	421,429	9,847	2.39%	R
MEDICAID PROGRAM	14,783,490	14,977,310	193,820	1.31%	S
FILING FEE LOCAL ORD - PUBLIC DEFENDER	25,000	15,000	(10,000)	-40.00%	T
REFUND - TAXES OVERPD/ERROR/CONTROVERSY	4,000	5,500	1,500	37.50%	
NE FL REGIONAL TRANSPORTATION COMMISSION	96,773	96,751	(22)	-0.02%	U
SHANDS JAX MEDICAL CENTER CONTRIBUTION	26,275,594	26,275,594	-	0.00%	V
ALCOHOL REHABILITATION PROGRAM	399,989	399,989	-	0.00%	
DEBT SERVICE - ED BALL BUILDING	-	1,316,661	1,316,661	NA	W
BJP 20% GAS TAX CONTRIB TO FISCAL AGENT	1,690,668	1,723,973	33,305	1.97%	
CIP DEBT REPAYMENT TO BANKING FUND	21,042,329	21,945,822	903,493	4.29%	
COLLECTIVE BARGAINING	-	2,300,000	2,300,000	NA	X
ANNUAL INDEPENDENT AUDIT	315,000	285,000	(30,000)	-9.52%	Y
TRANSPORTATION PLANNING ORGANIZATION	219,019	222,517	3,498	1.60%	
TOTAL CITYWIDE ACTIVITIES	85,183,445	96,116,160	10,932,715	12.83%	
CONTINGENCIES					
SPECIAL COUNCIL CONTINGENCY-PENSION	928,538	-	(928,538)	-100.00%	Z
EXECUTIVE OP CONTINGENCY - COUNCIL	50,000	100,000	50,000	100.00%	
EXECUTIVE OP CONTINGENCY - MAYOR	50,000	100,000	50,000	100.00%	
SP COUNCIL CONTINGENCY-SUPV OF ELECTIONS	100,000	-	(100,000)	-100.00%	AA
FEDERAL PROGRAMS CONTINGENCY	266,000	266,000	-	0.00%	BB
SPECIAL COUNCIL CONTING - BANKING FUND	533,519	-	(533,519)	-100.00%	CC
SP COUNCIL CONTGNCY-MAYOR'S OFFICE	84,033	-	(84,033)	-100.00%	DD
FEDERAL MATCHING GRANTS (B1-B)	453,177	395,007	(58,170)	-12.84%	EE
TOTAL CONTINGENCIES	2,465,267	861,007	(1,604,260)	-65.07%	
DEBT FEES - BOND RELATED					
FISCAL AGENT FEES GF-GSD	231,205	144,369	(86,836)	-37.56%	
TOTAL DEBT FEES - BOND RELATED	231,205	144,369	(86,836)	-37.56%	

CITY OF JACKSONVILLE, FLORIDA
GENERAL FUND / GENERAL SERVICES DISTRICT (S/F 011)
SCHEDULE OF NON-DEPARTMENTAL EXPENDITURES

	FY 14-15 COUNCIL APPROVED	FY 15-16 MAYOR'S PROPOSED	CHANGE FROM ORIGINAL BUDGET	% CHANGE	FOOT NOTE
DEBT SERVICE TRANSFERS - FISCAL AGENT					
TRF FR 011 GF TO 22U - FISCAL AGENT FEES	475	496	21	4.42%	
TRF FR 011 GF TO 25G - FISCAL AGENT FEES	450	450	-	0.00%	
TRF FR 011 GF TO 25A - FISCAL AGENT FEES	1,350	1,350	-	0.00%	
TRF FR 011 GF TO 259 - FISCAL AGENT FEES	212,797	195,945	(16,852)	-7.92%	
TRF FR 011 GF TO 256 - FISCAL AGENT FEES	450	450	-	0.00%	
TRF FR 011 GF TO 255 - FISCAL AGENT FEES	2,950	2,950	-	0.00%	
TRF FR 011 GF TO 253 - FISCAL AGENT FEES	2,950	-	(2,950)	-100.00%	
TRF FR 011 GF TO 22C - FISCAL AGENT FEES	2,950	-	(2,950)	-100.00%	
TRF FR 011 GF TO 222 - FISCAL AGENT FEES	550	-	(550)	-100.00%	
TRF FR 011 GF TO 25H - FISCAL AGENT FEES	450	450	-	0.00%	
TRF FR 011 GF TO 4F6 - FISCAL AGENT FEES	1,603	1,476	(127)	-7.92%	
TRF FR 011 GF TO 254 - FISCAL AGENT FEES	2,950	-	(2,950)	-100.00%	
TRF FR 011 GF TO 25F - FISCAL AGENT FEES	450	450	-	0.00%	
TOTAL DEBT SERVICE TRANSFERS - FISCAL AGENT	230,375	204,017	(26,358)	-11.44%	FF
DEBT SERVICE TRANSFERS - INTEREST					
TRF FR 011 GF TO 25F-2012C SPEC REV	8,657,298	7,835,024	(822,274)	-9.50%	
TRF FR 011 GF TO 255-06C ETR	147,364	120,187	(27,177)	-18.44%	
TRF FR 011 GF TO 561-ADAM'S MARK	209,635	171,277	(38,358)	-18.30%	
TRF FR 011 GF TO 4F6 DEBT SVC	106,498	99,741	(6,757)	-6.34%	
TRF FR 011 GF TO 25K 2014 SPEC (INT)	-	2,392,061	2,392,061	NA	
TRF FR 011 GF TO 25I 2013A SPEC (INT)	1,367,143	1,365,938	(1,205)	-0.09%	
TRF FR 011 GF TO 25G-2012D SPEC REV	451,345	395,603	(55,742)	-12.35%	
TRF FR 011 GF TO 25E-2012B SPEC REV	31,596	31,523	(73)	-0.23%	
TRF FR 011 GF TO 25D-COURTHOUSE DEBT	1,922,626	1,901,028	(21,598)	-1.12%	
TRF FR 011 GF TO 25C-COURTHOUSE DEBT	1,335,498	1,282,281	(53,217)	-3.98%	
TRF FR 011 GF TO 25A-09 AB&C	2,017,834	1,877,318	(140,516)	-6.96%	
TRF FR 011 GF TO 259-08 A&B (97'S&02)	1,655,327	1,600,383	(54,944)	-3.32%	
TRF FR 011 GF TO 256-07 ETR	1,610,552	1,556,613	(53,939)	-3.35%	
TRF FR 011 GF TO 254-06B ETR REF	71,094	-	(71,094)	-100.00%	
TRF FR 011 GF TO 222-93 ETR FOR DSI	3,830,145	-	(3,830,145)	-100.00%	
TRF FR 011 GF TO 22C-ETR 2005A	1,173,442	-	(1,173,442)	-100.00%	
TRF FR 011 GF TO 25B-09C SPEC REV	821,732	650,332	(171,400)	-20.86%	
TRF FR 011 GF TO 253-06A ETR BONDS	1,463,733	-	(1,463,733)	-100.00%	
TRF FR 011 GF TO 25H-2012E SPEC REV	607,315	576,345	(30,970)	-5.10%	
TRF FR 011 GF TO 22U-01 RCR SALES TAX	1,482,792	1,126,954	(355,838)	-24.00%	
TRF FR 011 GF TO 22H-06C ETR/CARLING	174,652	169,688	(4,964)	-2.84%	
TOTAL DEBT SERVICE TRANSFERS - INTEREST	29,137,621	23,152,296	(5,985,325)	-20.54%	
DEBT SERVICE TRANSFERS - PRINCIPAL					
TRF FR 011 TO GF TO 25H-2012E SPEC REV	-	5,205,000	5,205,000	NA	
TRF FR 011 GF TO 259-08A&B (97'S&02)	1,756,093	2,047,130	291,037	16.57%	
TRF FR 011 GF TO 25A-09AB&C ETR	3,255,000	3,330,000	75,000	2.30%	
TRF FR 011 GF TO 25C-COURTHOUSE DEBT	1,026,000	1,059,000	33,000	3.22%	
TRF FR 011 GF TO 25E-2012B SPEC REV	2,200	4,400	2,200	100.00%	
TRF FR 011 GF TO 25G-2012D SPEC REV	1,130,000	900,000	(230,000)	-20.35%	
TRF FR 011 GF TO 4F6 DEBT SVC	13,227	15,420	2,193	16.58%	
TRF FR 011 GF TO 256-2007 ETR	1,285,000	1,335,000	50,000	3.89%	
TRF FR 011 GF TO 25B-09C SPEC REV	3,360,000	3,780,000	420,000	12.50%	
TRF FR 011 GF TO 561-ADAM'S MARK	861,973	900,331	38,358	4.45%	
TRF FR 011 GF TO 25F-2012C SPEC REV	10,946,000	13,750,000	2,804,000	25.62%	
TRF FR 011 GF TO 254-06B ETR REF	2,065,000	-	(2,065,000)	-100.00%	
TRF FR 011 GF TO 253-06A ETR BONDS	1,575,000	-	(1,575,000)	-100.00%	
TRF FR 011 GF TO 22U-01 RCR SALES TAX	6,405,000	6,760,000	355,000	5.54%	
TRF FR 011 GF TO 22H-06C CARLING	328,436	333,064	4,628	1.41%	
TRF FR 011 GF TO 222-93ETR FOR DSP	1,263,518	-	(1,263,518)	-100.00%	
TRF FR 011 GF TO 25D-COURTHOUSE DEBT	372,400	498,200	125,800	33.78%	
TRF FR 011 GF TO 255-06C ETR	529,662	557,269	27,607	5.21%	
TOTAL DEBT SERVICE TRANSFERS - PRINCIPAL	36,174,509	40,474,814	4,300,305	11.89%	

CITY OF JACKSONVILLE, FLORIDA
GENERAL FUND / GENERAL SERVICES DISTRICT (S/F 011)
SCHEDULE OF NON-DEPARTMENTAL EXPENDITURES

	FY 14-15 COUNCIL APPROVED	FY 15-16 MAYOR'S PROPOSED	CHANGE FROM ORIGINAL BUDGET	% CHANGE	FOOT NOTE
INTER-LOCAL AGREEMENTS					
ATLANTIC BCH LG/BCH-CAPITAL ONLY	9,000	9,000	-	0.00%	
ATLANTIC & NEPTUNE BCH FIRE SERVICE	263,025	270,916	7,891	3.00%	
BEACHES-SOLID WASTE DISPOSAL CHARGES	1,090,795	913,503	(177,292)	-16.25%	GG
JACKSONVILLE BCH LIFEGUARD/BCH CLEAN-UP	671,877	692,033	20,156	3.00%	
ATLANTIC BCH LIFEGUARD/BCH CLEAN-UP	209,806	216,100	6,294	3.00%	
NEPTUNE BCH LIFEGUARD/BCH CLEAN-UP	214,773	216,311	1,538	0.72%	
TOTAL INTER-LOCAL AGREEMENTS	2,459,276	2,317,863	(141,413)	-5.75%	
SUBFUND LEVEL ACTIVITY					
JTA - CONTRIBUTIONS TO/FROM	1,363,002	2,263,002	900,000	66.03%	HH
ASH SETTLEMENT REPAYMENT TO BANKING FUND	2,071,353	2,640,833	569,480	27.49%	II
PROPERTY LEASE W/ WJCT-JAZZ FESTIVAL	30,000	30,000	-	0.00%	JJ
PERSONNEL LASPE-CONTINGENCY	-3,889,766	-3,713,159	176,607	-4.54%	KK
JPA - CONTRIBUTIONS TO/FROM	5,207,004	5,273,003	65,999	1.27%	LL
TOTAL SUBFUND LEVEL ACTIVITY	4,781,593	6,493,679	1,712,086	35.81%	
TRANSFER OUT TO OTHER FUNDS					
GEN FUND-GSD TRANSFER TO SMG-STADIUM	6,415,741	4,747,654	(1,668,087)	-26.00%	MM
GEN FUND-GSD TRANSFER TO SMG-ARENA	-	337,410	337,410	NA	MM
GEN FUND-GSD TRANSFER TO SMG-BBALL GRNDS	751,080	1,331,269	580,189	77.25%	MM
GEN FUND-GSD TRANSFER TO SMG-PERFRM ARTS	772,627	757,108	(15,519)	-2.01%	MM
GEN FUND-GSD TRANSFER TO CITY-RITZ	875,796	939,432	63,636	7.27%	MM
GEN FUND-GSD TRANSFER TO DIRECT VEH RPL	4,000,000	-	(4,000,000)	-100.00%	
GEN FUND-GSD TRANSFER TO STORMWATER OPS	1,561,058	1,578,843	17,785	1.14%	
GEN FUND-GSD TRANSFER TO JCC	21,612,316	23,005,706	1,393,390	6.45%	
GEN FUND-GSD TRANSFER TO SMG-CONVENTION	1,095,241	1,152,238	56,997	5.20%	MM
GEN FUND-GSD TRANSFER TO SW CIP FUND	-	1,930,831	1,930,831	NA	NN
GEN FUND-GSD TRANSFER TO FY16 CIP FUND	-	4,500,000	4,500,000	NA	OO
GEN FUND-GSD TRANSFER TO BCH EROSION LOC	200,000	-	(200,000)	-100.00%	PP
GEN FUND-GSD TRANSFER TO CECIL COMM CTR	1,164,936	1,452,282	287,346	24.67%	
GEN FUND-GSD TRANSFER TO HUGUENOT PARK	239,120	122,162	(116,958)	-48.91%	
GEN FUND-GSD TRANSFER TO N.E. TID	2,678,334	1,659,266	(1,019,068)	-38.05%	
GEN FUND-GSD TRANSFER TO RECORDING FEES	109,612	-	(109,612)	-100.00%	
GEN FUND-GSD TRANSFER TO COURTHOUSE TRST	15,232	-	(15,232)	-100.00%	
GEN FUND-GSD TRANSFER TO AIR POLL EPA	424,270	424,271	1	0.00%	
GEN FUND-GSD TRANSFER TO SPECIAL EVENTS	4,717,556	4,841,049	123,493	2.62%	
GEN FUND-GSD TRANSFER TO JAX JOURNEY	2,096,727	5,093,013	2,996,286	142.90%	
GEN FUND-GSD TRANSFER TO TAX COLLECTOR	6,521,204	6,117,504	(403,700)	-6.19%	
GEN FUND-GSD TRANSFER TO PROP APPRAISER	9,124,796	9,939,362	814,566	8.93%	
GEN FUND-GSD TRANSFER TO RADIO REFRESH	-	1,192,170	1,192,170	NA	QQ
GEN FUND-GSD TRANSFER TO HANNA PARK	436,346	164,529	(271,817)	-62.29%	
TOTAL TRANSFER OUT TO OTHER FUNDS	64,811,992	71,286,099	6,474,107	9.99%	
TOTAL NON-DEPARTMENTAL EXPENDITURES	225,475,283	241,050,304	15,575,021	6.91%	

CITY OF JACKSONVILLE, FLORIDA
GENERAL FUND / GENERAL SERVICES DISTRICT (S/F 011)
SCHEDULE OF NON-DEPARTMENTAL EXPENDITURES

- A** - This is to fund a contract with Jacksonville University for the continuing manatee protection studies. The same amount was budgeted for FY 2014/15.
- B** - The debt service for the Haverty's Building has been moved to the GF/GSD because the assets are booked within the General Fund (GSD). Through a series of transfers, the Public Defender will continue to pay its share of the building's cost as part of the Public Building's internal service allocation.
- C** - This is an allocation mostly for the internal service charges for various items (utility consumption, applicable debt service, building maintenance etc.). The allocation for costs that are not specifically identifiable to a specific occupant (common areas, unoccupied buildings, bridges, etc.) are budgeted in the non-departmental expenditures. The decrease is mostly due to improved allocation process where the occupants were identified and also due to budgeting for vacant buildings (former City Hall and Courthouse) separately.
- D** - The increase is due to an increased number of current projects and increased expected payments for some of them. The contractual payments for economic grant program incentives are listed below:

Company Name	FY 2014/15 Budget Approved	FY 2015/16 Budget Proposed
Ameristeel	\$ 191,000	\$ 205,119
Bank of America	\$ -	\$ 70,352
Deutsche Bank	\$ 36,250	\$ 90,771
Dupuy	\$ 43,165	\$ 55,000
Ecolab	\$ -	\$ 42,702
Fidelity Global Brokerage Group	\$ 15,000	\$ 17,250
Fidelity National Financial	\$ 235,000	\$ 155,351
Flagler Interchange	\$ 1,400,000	\$ 1,666,119
Greencore USA	\$ 22,500	\$ 30,065
Jacksonville Lime	\$ -	\$ 162,909
JA-RU, Inc	\$ 109,000	\$ 41,171
Johnson & Johnson Vision Care, Inc	\$ 690,000	\$ 979,237
Kaman Aerospace Corp.	\$ 86,350	\$ 47,100
Medronic Xomed	\$ 19,500	\$ 57,322
Saft Industrial Battery Group	\$ 350,000	\$ 442,467
Southeast Toyota	\$ 235,000	\$ 257,021
Volvo Parts North America	\$ 30,613	\$ 28,000
TOTAL	\$ 3,463,378	\$ 4,347,956

- E** - The contractual payments for qualified target industries incentives are listed below:

Company Name	FY 2014/15 Budget Approved	FY 2015/16 Budget Proposed
Adecco, Inc. (MPS)	\$ 15,000	\$ 15,000
Airbase Services	\$ 8,500	\$ 8,500
Aviation Systems Engineering Company	\$ 2,500	\$ 2,500
Bank of America	\$ 15,000	\$ -
Bruss Company	\$ 7,500	\$ 7,500
C2C Solutions	\$ 8,250	\$ -
Centene Corp.	\$ 18,500	\$ 18,750
Corys Thunder, Inc.	\$ 10,850	\$ -
Deutsche Bank	\$ 162,500	\$ 162,500
Digital Risk, LLC	\$ 26,250	\$ 26,250
Embraer Aircraft Holding, Inc.	\$ 4,500	\$ 7,500
Energy Intelligence WW	\$ -	\$ 12,250
EverBank	\$ 50,500	\$ 57,375
Fidelity National Financial	\$ 114,000	\$ 133,250
Flightstar Aviation Services, Inc.	\$ 17,100	\$ -
Global Software Services (Latitude)	\$ 12,000	\$ -
Jacksonville Lime	\$ -	\$ 2,250

(continued on next page)

CITY OF JACKSONVILLE, FLORIDA
GENERAL FUND / GENERAL SERVICES DISTRICT (S/F 011)
SCHEDULE OF NON-DEPARTMENTAL EXPENDITURES

Company Name	FY 2014/15 Budget Approved	FY 2015/16 Budget Proposed
Kaman Aerospace Corp.	\$ 57,750	\$ 61,050
KFC Enterprise	\$ 5,500	\$ -
Lender Processing Services, Inc.	\$ 19,250	\$ -
Medtronic Xomed	\$ 12,000	\$ 47,250
Pilot Corporation of America	\$ 11,200	\$ 12,800
Pittsburgh Logistics Services, Inc.	\$ 15,000	\$ -
Safariland	\$ -	\$ 3,600
Saft Industrial Battery Group	\$ 55,250	\$ 55,250
SunGard AvantGard, LLC	\$ 15,000	\$ 36,000
Systems Services Enterprises, Inc.	\$ 12,000	\$ 12,000
Total Quality Logistics	\$ 3,000	\$ -
Trend Offset Printing	\$ 4,500	\$ 4,500
Website Pro's Group, Inc.	\$ -	\$ 19,683
Whertec Enterprises, Inc.	\$ 8,250	\$ -
Xorail, Inc.	\$ 8,250	\$ 8,250
Zetor North America, Inc.	\$ 2,000	\$ 2,000
TOTAL	\$ 701,900	\$ 716,008

- F** - The City is required to contribute funding to the State for the operation of Department of Juvenile Justice detention centers. The costs are estimated by the State of Florida. The same amount as in prior year was budgeted in the proposed budget since no data was available from the State after the Mayor's proposed budget was submitted. For the FY 2015/16, the State is projecting to bill Duval County only \$3,855,469. See Recommendation 1.
- G** - The City is contractually required to reimburse State Attorney for prosecuting violations of special laws or county ordinances. The amount is estimated by the State Attorney Office.
- H** - Required funding for additional license for public performance of musical works on behalf of copyright owners is budgeted in FY 2015/16.
- I** - This amount will be used to hire State-level lobbyists (contract will be procured via a RFP process in a near future).
- J** - As a part of 2015-304-E, which reformed the Police and Fire Pension Plan, there is to be a series of payments from the City to the fund to assist in reducing Unfunded Actuarial Accrued Liability. The contribution this first year is \$5 million. The payment increases to \$10 million in year 2, \$15 million in year 3, and \$32 million in years 4 through 13. These contributions will be matched with contributions from the Unfunded Actuarial Liability Payment Account which was also established by 2015-304-E. The match amounts are \$5 million in year 1, \$10 million in year 2, \$15 million in year 3 and \$8 million in years 4 through 13. There is also an opportunity to make an additional \$32 million dollar payment in year 14 that could be matched dollar for dollar by the Unfunded Actuarial Liability Payment Account.
- K** - The Public Service Grant (PSG) Council makes an annual PSG funding recommendation to the Mayor for inclusion in the proposed budget. The details can be found in the PSG schedule (Budget Ordinance Schedule A2).
- L** - A lump sum is appropriated to the Cultural Council for administration of the Cultural Service Grant (CSG) program. The CSG Committee makes recommendations for allocation of the lump sum appropriation to the CSG Board of Directors who make a final determination.
- M** - The allocation for vacant buildings expenditures relates to utilities of \$560,206, security of \$24,276 and property insurance charges of \$247,698 for the former City Hall and Courthouse buildings.
- N** - This amount mostly represents allocation for the security costs for Jacksonville Landing. The increase is due to allocating utilities and building maintenance to this property in the proposed budget.
- O** - This is a payment for the title search fees on City-held tax certificates. Title search is a mandatory requirement during the tax deed application process. The increase is to align the budget with the current year's actuals.
- P** - Per Ordinance 2005-785, the City shares in the cost of the community enhancements provided by Downtown Vision, Inc. (DVI).
- Q** - The City is required to pay to eligible payees of the Retirement System certain benefits that exceed, and otherwise would be reduced by, the limitations on benefits imposed by Section 415(b) of the Internal Revenue Code. Actual payments to one of two payees have increased thus causing an increase in the amount budgeted for FY 2015/16.

CITY OF JACKSONVILLE, FLORIDA
GENERAL FUND / GENERAL SERVICES DISTRICT (S/F 011)
SCHEDULE OF NON-DEPARTMENTAL EXPENDITURES

- R** - The Municipal Dues and Affiliation budget includes dues and payments to the following organizations:

Organization	FY 2014/15 Budget Approved	FY 2015/16 Budget Requested
Florida Association of Counties	\$ 101,882	\$ 105,998
Florida League of Cities	\$ 38,522	\$ 40,404
Government Finance Officers Association	\$ 1,775	\$ 3,200
Jacksonville Chamber of Commerce	\$ 200,000	\$ 200,000
Leadership Florida State	\$ 240	\$ 240
National Association of Counties	\$ 15,482	\$ 17,285
National Conference of Black Mayors	\$ 2,000	\$ -
National League of Cities	\$ 26,421	\$ 26,241
Sister Cities International	\$ 1,665	\$ 1,665
US Conference of Mayors	\$ 23,595	\$ 26,216
TOTAL	\$ 411,582	\$ 421,249

- S** - This amount represents the county's share of costs for Medicaid recipients as estimated by the State of Florida.
- T** - The City is contractually required to reimburse Public Defender for prosecuting violations of special laws or county ordinances. The amount is estimated by the Public Defender Office and was decreased to align budgeted amounts with actual expenditures.
- U** - This amount represents a contribution to the Northeast Florida Regional Transportation Commission established by the State of Florida for up to five years (FY 2012/13 through FY 2016/17). Duval County pays up to 30 cents per capita, but is capped at 45% of the total commission's budget.
- V** - This is the annual contribution to Shands Medical Center for indigent care for Duval County citizens. The last increase was for FY 2013/14 for \$2,500,000. There were no other increases since FY 2001/02.
- W** - The debt service for the Ed Ball Building has been moved to the GF/GSD because the assets are booked within the General Fund (GSD). Through a series of transfers, the occupants will continue to pay their share of the building's cost as part of the Public Building's internal service allocation.
- X** - The Administration is budgeting an increase of 1% for half of the FY 2015/16 for all civil service employees.
- Y** - Based on the schedule of projected payments, only \$278,000 will be paid out for an annual independent audit in FY 2015/16. See Recommendation 2.
- Z** - The contingency of \$928,538 was budgeted for FY 2014/15 to cover potential shortfall of the percentage contribution method versus the dollar contribution method of the General Employees Retirement Plan.
- AA** - The contingency of \$100,000 was set aside for FY 2014/15 for the State Representative District 13 Special Election.
- BB** - The funds for Federal Program contingency are needed to provide the local match for State and Federal grants seen on the Provisional Grants Schedule (Budget Ordinance Schedule B1-C). However, it should be noted that this funding would only cover a small portion of the amount that would be needed to fund the match for most of these grants. Therefore, if any legislation is introduced for the award of the grant funds, more than likely a funding source would have to be identified for the match.
- CC** - There was new borrowing in the proposed budget last year that included debt service of \$533,519 related to that borrowing. Since there was no borrowing authorized, the City Council put the debt service in the contingency in case borrowing was authorized during the year.
- DD** - The contingency of \$84,033 was budgeted in FY 2014/15 for the Chief Education Officer position.
- EE** - The funds for Federal Matching Grants are needed to provide the local match for State and Federal grants seen on the Federal/State Matching Grants Schedule (Budget Ordinance Schedule B1-B).
- FF** - Fiscal agent fees are banking fees incurred in the process of issuance and payment of bonds.
- GG** - No funding was budgeted for Neptune Beach in the proposed budget for the solid waste disposal charges. See Recommendation 3.
- HH** - This includes a contribution of \$1,363,002 to JTA for the Community Transportation Coordinator (CTC) program which remains the same compared to the prior year as well as \$900,000 for the ferry overhaul.
- II** - This is a payment on \$25,000,000 borrowed to pay the settlement approved by Ordinance 2005-998-E.
- JJ** - This is a payment to WJCT per the contract approved by Resolution 2002-975-A.

CITY OF JACKSONVILLE, FLORIDA
GENERAL FUND / GENERAL SERVICES DISTRICT (S/F 011)
SCHEDULE OF NON-DEPARTMENTAL EXPENDITURES

- KK** - The personnel lapse contingency represents the savings in each department's budget resulting from turnover in personnel based on the average number of terminations, days position are vacant and average salary for all GSD departments except SOE and JSO.
- LL** - Pursuant to interlocal agreement, the City provides a contribution to JPA each year consisting of \$800,000, a portion of telecommunications tax monies, and a quarter mill from JEA's electric contribution to the City. These funds are first used to pay debt service on the revenue bonds issued by the City on behalf of the JPA. The JPA used the proceeds from these bonds for port expansion and capital items. The \$5,273,003 contribution to JPA included in the Mayor's Proposed Budget is the estimated excess telecommunications tax remaining after all debt service obligations have been met.
- MM** - The total subsidy from the City to SMG decreased by \$645,374 for FY 2015/16 (from \$9,910,485 to \$9,265,111).
- NN** - This transfer of \$1,930,831 from the General Fund to the Solid Waste CIP Fund is to fund a portion of the landfill expansion project. See Recommendation #5.
- OO** - This CIP transfer of \$4,500,000 is to fund a portion of the Liberty Street project.
- PP** - There is no transfer to Beach Erosion subfund for FY 2015/16. The Administration was not able to provide appropriate data to conclude that the current balance is sufficient to cover future expenditures and no transfer in the current year is needed. See Recommendation 4.
- QQ** - This is a transfer to a new IT subfund for radio purchases. This is the initial infusion to get the fund started.

RECOMMENDATION #1:

As noted in note F, the City is required to contribute funding to the State for the operation of Department of Juvenile Justice detention centers. The costs are estimated by the State of Florida. The same amount of \$5,241,824 as in prior year was budgeted in the proposed budget since no data was available from the State until recently. For the FY 2015/16, the State is projecting to bill Duval County only \$3,855,469. Therefore, we recommend to reduce the budgeted amount by \$1,386,355. It will have a positive impact on the Special Council Contingency of \$1,386,355.

RECOMMENDATION #2:

As noted in note Y, based on the schedule of projected payments, only \$278,000 will be paid out for an annual independent audit in FY 2015/16. Therefore, we recommend to reduce the budgeted amount by \$7,000. It will have a positive impact on the Special Council Contingency of \$7,000.

RECOMMENDATION #3:

As noted in note GG, no funding was budgeted for Neptune Beach for solid waste disposal charges in the proposed budget. We recommend to budget \$201,836 which will have a negative impact on the Special Council Contingency of \$201,836.

RECOMMENDATION #4:

As noted in note PP, there is no transfer to Beach Erosion subfund for FY 2015-16. The Administration was not able to provide sufficient data to conclude that the current balance is sufficient to cover future expenditures and no transfer in the current year is needed. We recommend including \$200,000 in the proposed budget. It will have a negative impact of \$200,000 on the Special Council Contingency. The Administration should also reevaluate its method of tracking and projecting expenditures for this subfund.

RECOMMENDATION #5:

As noted in note NN, there is a transfer of \$1,930,831 from the General Fund to the Solid Waste CIP Fund to fund a portion of the landfill expansion project. We recommend replacing this transfer with a loan from the General Fund to the Solid Waste CIP Fund instead. It will have no impact on the Special Council Contingency. In addition, we recommend a special provision to be included in the budget ordinance to clarify that the funding is being provided via a loan that shall be repaid. Finally, the Administration should consider raising the solid waste user fee so Solid Waste Fund operates as a true enterprise fund where all expenditures are covered by revenues received.

RECOMMENDATION #6:

As noted in note R, there is an appropriation of \$200,000 for Jacksonville Chamber of Commerce. We recommend placing this funding into a designated Council contingency to be considered for appropriation in a separate piece of legislation. This would avoid a conflict of interest on the vote on the City's budget for one of the current Council members.

**COUNCIL AUDITOR'S OFFICE
CITY OF JACKSONVILLE
ANALYSIS OF BUDGETED DEBT SERVICE REQUIREMENTS
FY 2015/16 MAYOR'S PROPOSED BUDGET**

S/F	Account Title	FY 2014/15 Council Approved Budget	FY 2015/16 Mayor's Proposed Budget	Change From FY 2014/15	Explanation
GENERAL FUND - GSD (Subfund 011):					
222	1993 ETR	\$ 5,093,663	\$ -	\$ (5,093,663)	Paid off in FY 2015
22C	2005A ETR	1,173,442	-	(1,173,442)	Refinanced by Spec 2014
22H	2006C ETR/CARLING	503,088	502,752	(336)	
22U	2001 RCR Sales Tax Bonds,	7,887,792	7,886,954	(838)	
253	2006A ETR (ref SSGF 95A)	3,038,733	-	(3,038,733)	Refinanced by Spec 2014
254	2006B ETR (ref 95A AMT)	2,136,094	-	(2,136,094)	Paid off in FY 2014/15
255	2006C ETR	677,026	677,456	430	
256	2007 ETR	2,895,552	2,891,613	(3,939)	
259	2008A Cap Proj (97s&02) 2008B Cap Proj (97s&02)	3,411,420	3,647,513	236,093	Increase due to increase in scheduled principal payment
25A	2009A ETR 2009B ETR 2009C ETR	5,272,834	5,207,318	(65,516)	Decrease due to net decrease in scheduled interest payment.
25B	2009C Spec Rev	4,181,732	4,430,332	248,600	Increase due to increase in scheduled principal payment
25C	2010A Spec Rev - Courthouse Debt	2,361,498	2,341,281	(20,217)	Decrease due to decrease in scheduled interest payment.
25D	2011A Spec Rev - Courthouse Debt	2,295,026	2,399,228	104,202	Increase due to increase in scheduled principal payment
25E	2012B Spec Rev (ref 2009C MTN)	33,796	35,923	2,127	
25F	2012C Spec Rev(ref ETR-01B, ETR-02B, GUAR ENT-02, LGST 1996, LGST 2002)	19,603,298	21,585,024	1,981,726	Increase due to increase in scheduled principal payment
25G	2012D Spec Rev (ref ETR 2003A)	1,581,345	1,295,603	(285,742)	Decrease due to decrease in scheduled principal and interest payments.
25H	2012E Spec Rev (ref ETR 2003C)	607,315	5,781,345	5,174,030	Increase due to increase in scheduled principal payment. Principle will increase by \$1.5 million in FY 2016/17
25I	2013A Spec Rev (ref '09C / '10A MTN)	1,367,143	1,365,938	(1,205)	
25K	2014 Spec Rev (ref ETR 2005A and 2006A)	-	2,392,061	2,392,061	New refunding issue (see 2005A and 2006A ETR, above)
4F6	2008A Cap Proj (ref 97s & 02) 2008B Cap Proj (ref 97s & 02) 2014 Spec Rev (ref ETR 2005A)	119,725	115,161	(4,564)	
561	Adam's Mark	1,071,608	1,071,608	-	
Total Non-Banking Fund - GSD Debt Service		\$ 65,312,130	\$ 63,627,110	\$ (1,685,020)	
Banking Fund - GSD Debt Service		24,977,208	28,871,724	3,894,516	
Fiscal Charges - GSD Debt Service		\$ 2,152,248	\$ 2,072,359	\$ (79,889)	
Total Budgeted - GSD Debt Service		\$ 92,441,586	\$ 94,571,193	\$ 2,129,607	
Budgeted Debt Service in All Other Sub-Funds (Principal, Interest and Fiscal Charge)		\$ 115,029,751	\$ 110,378,023	\$ (4,651,728)	
Total Budgeted Debt Service		\$ 207,471,337	\$ 204,949,216	\$ (2,522,121)	

**SCHEDULE OF CAPITAL OUTLAY PROJECTS NOT LAPSED
FISCAL YEAR 2015 - 2016**

Reference Section 1.3(C)

Subfund	Description	Account	Amount not to exceed
GENERAL FUND			
011	Professional Services	011- CCSS011AD- 03109	19,393 (1)
011	Specialized Equipment - Banking Fund	011 - FRFO011FO - 069429	7,000,000 (2)
011	Professional Services	011- AFOD011AD- 03109	21,250 (1)
011	Professional Services	011- PWML011- 03109	100,000 (3)
017	Office Equipment	017 - TCSG017 - 06403	106,230
SPECIAL REVENUE FUNDS			
112	Professional Services	112 - PDDS112 - 03109	75,000
ENTERPRISE FUNDS			
443	Miscellaneous Services & Charges	443 - PWSW443PCLC - 04938	8,404,108 (4)
INTERNAL SERVICE FUNDS			
511	Repair and Renovation	511 - OPFM511AD - 06330	255,167 (5)
511	Other Heavy Equipment	511 - OPFM511FS - 06402	10,490
512	Mobile Equipment	512 - OPFM512 - 06401	277,949
512	Mobile Equipment - Banking Fund	512 - OPFM512 - 069401	523,806
513	Mobile Equipment	513 - OPFM513 - 06401	1,576,695 (6)
531	Computer Equipment	531 - OPIT531CS - 06427	119,529
534	P25 Radio - Fire Station Paging	534 - OPIT534 - 069427	2,000,000
534	P25 Radio - Fire Station Paging	534 - OPIT534 - 069509	1,000,000
536	Consolidation of City Websites	536 - OPIT536 - IT0804 02 - 069509	44,160
536	FY15 911 Call System Replacemnt	536 - OPIT536 - ITCAD1 01 - 069509	250,000
536	Data Store - Enterprise Doc Mgmt Solution	536 - OPIT536 - ITDS01 05 - 069427	315,217
536	Data Store - Enterprise Doc Mgmt Solution	536 - OPIT536 - ITDS01 05 - 069509	76,972
536	Auto Vehicle - Enterprise - AVL Solution	536 - OPIT536 - ITEA01 01 - 069509	367,450
536	Enterprise Financial /Resource Mgmt. Solution	536 - OPIT536 - ITEF01 01 - 069509	29,328
536	Enterprise Financial /Resource Mgmt. Solution	536 - OPIT536 - ITEF01 02 - 069427	1,800,000
536	Enterprise Financial /Resource Mgmt. Solution	536 - OPIT536 - ITEF01 02 - 069509	7,750,380
536	E J Ward	536 - OPIT536 - ITFM01 01 - 06427	22,011
536	Customer Relationship Mgmt Solution	536 - OPIT536 - ITES01 01 - 069509	7,700
5A1	Other Structures and Facilities	5A1 - PWPB5A1MAPR - 06338	73,705

COMPONENT UNITS

RECOMMENDATIONS:

- 1) We recommend that the accounts for Professional Services under index codes CCSS011AD and AFOD011AD with amounts not to exceed \$19,393 and \$21,250, respectively, be eliminated because the two accounts do not have funds to be carried over as of June 30, 2015.
- 2) Per the City's accounting system, the balance under Subfund 011 on the account Specialized Equipment - Banking Fund has been reduced to \$1,728,100. Therefore, we recommend that the \$7,000,000 noted above be reduced to \$1,728,100.
- 3) The Public Works Department requests that the account Professional Services under the index code PWML011 be added to this schedule with an amount not to exceed \$100,000. This is to be used for cemetery rehabilitation assessment. The contract is not anticipated to be in place by September 30, 2015 in order to encumber the funds.
- 4) The Public Works Department requests that the account Miscellaneous Service & Charges under the index code PWSW443PCLC be added to this schedule with an amount not to exceed \$8,404,108. This is to be used for landfill closure costs that may not be completely encumbered by year-end.
- 5) Per the City's accounting system, the balance under Subfund 511 on the account Repair and Renovation has been reduced to \$254,141. Therefore, we recommend that the \$255,167 noted above be reduced to \$254,141.
- 6) Per the City's accounting system, the balance under Subfund 513 on the account Mobile Equipment has been reduced to \$977,095. Therefore, we recommend that the \$1,576,695 noted above be reduced to \$977,095.

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)
GENERAL FUND/GSD							
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
SUBTOTAL PUBLIC SERVICE GRANTS GENERAL FUND/GSD NOT CULTURAL COUNCIL	\$ 2,015,501	\$ 3,781,058	\$ 2,015,501	\$ 2,015,501	\$ -	0.00%	
CULTURAL COUNCIL GRANTS GENERAL FUND/GSD							
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%	
TOTAL CULTURAL COUNCIL GRANTS	\$ 2,846,580	\$ 3,064,278	N/A	\$ 2,846,580	\$ -	0.00%	
TOTAL PSGS AND CULTURAL COUNCIL GRANTS GENERAL FUND/GSD	\$ 4,862,081	\$ 6,845,336	N/A	\$ 4,862,081	\$ -	0.00%	
Footnote:							
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			
SPECIAL REVENUE FUNDS							
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%			
TOTAL SPECIAL REVENUE FUNDS	\$ 516,831	\$ 355,050	\$ (161,781)	-31.30%			
NON-DEPARTMENTAL							
Gateway Community Services- Alcohol Rehab Program (JXMS011ARP)	\$ 399,989	\$ 399,989	\$ -	0.00%			
CONTRACTUAL SERVICES							
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%			
TOTAL CONTRACTUAL SERVICES	\$ 1,476,315	\$ 1,476,315	\$ -	0.00%			
TOTAL GSD, SPECIAL REVENUE FUNDS, and CONTRACTUAL SERVICES	\$ 7,255,216	\$ 7,093,435	\$ (161,781)	-2.23%			
RECOMMENDATION:							
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).							

**SCHEDULE OF FEDERAL PUBLIC SERVICE GRANTS
FISCAL YEAR 2015 – 2016**

Community Development Block Grant

*Catholic Charities Bureau, Inc.	50,974.00
Girl Scouts of Gateway Council, Inc.	35,753.00
*Bridge of Northeast Florida, Inc.	38,800.00
*Learn to Read, Inc.	24,000.00
*Women's Center of Jacksonville, Inc.	25,668.00
*Family Support Services of North Florida, Inc.	28,810.00
Professional Opportunities for Students, Inc.	18,810.00
Clara White Mission, Inc.	57,232.00
Edward Waters College	24,270.30
*Pine Castle, Inc.	24,034.00
L'Arche Harbor House, Inc.	13,500.00
Operation New Hope	13,735.50
*Community Connections	18,000.00
*Jacksonville Area Legal Aid, Inc.	29,350.00

Total Community Development Block Grant	<u>\$ 402,937</u>
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Housing Opportunities for Persons with Aids (HOPWA)

*Catholic Charities Bureau, Inc.	950,000
*Gateway Community Services	75,000
*Lutheran Social Services	191,278
Northeast Florida Aids Network	907,373
River Region Human Services	325,000

Total HOPWA Grants	<u>\$ 2,448,651</u>
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Emergency Shelter Grant

*Catholic Charities Bureau, Inc.	120,000
Salvation Army	60,000
*I M Sulzbacher Center For The Homeless Inc.	225,992

Total Emergency Shelter Grants	<u>\$ 405,992</u>
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*Also receiving Public Service Grants through the City's General Fund.

**SCHEDULE PROVIDED FOR INFORMATION ONLY. SUBJECT TO CHANGE UPON BOARD'S
APPROVAL OR RECOMMENDATIONS. APPROPRIATIONS MADE THROUGH SEPARATE
LEGISLATION.**

**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

FOOD AND BEVERAGE EXPENDITURES (ORD: 2007-1109-E)
SUBJECT 05206
FISCAL YEAR 2015 - 2016

196,658

SF	Indexcode	Amount	Description of each Service/Event that requires the purchase of food/beverage	Explanation that the Service/Event serves a public purpose
011	CCSS011AD	2,500	Agenda, committee and Council meetings	open to the public
1H8	CSDS1H8	4,900	Fun with the Suns	Funds will be used to purchase food vouchers for the 13th Annual Fun with the Suns Event. Up to 700 individuals with disabilities, including the Miracle League athletes and volunteers required to assist participants needs (700 full meal vouchers @ \$7.00 each to include drinks, snacks, hamburgers and hotdogs).
1H8	CSDS1H8	7,000	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.	Funds will be used to purchase food for required training to ensure appropriate certifications are kept current . Required training includes; 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.
1H8	CSDS1H8	7,008	Spirit of the ADA Education & Awareness Zoo Event	Funds will be used to purchase food for the spirit of ADA Education & Awareness Luncheon. The lunch tickets are matched with an admission ticket which is donated by the Jacksonville Zoo and Gardens. Event will be held at the Jacksonville Zoo for up to 1,000 volunteers and guests with disabilities. (Disabled Services will responsible for 584 full meals @ \$12.00 ea)
011	DIAD011DIA	1,000	VARIOUS PUBLIC MEETINGS	Water, Coffee, Tea Associated with holding Public Meeting
011	FRFO011FO	1,500	Food, water, ice at extended stay fires >4 hours in duration	Public safety.
191	JCOD191	500	Water for events and meetings	Public events - to avoid liability from heat exhaustion
191	JCOD191CR	100	Jax Kids Community Visibility Events	Water for Volunteers
011	JEJE011	400	To further the economic developmentefforts in Jacksonville to promote job creation and private capital investment.	To further the economic developmentefforts in Jacksonville to promote job creation and private capital investment.
011	JHRC011CR	1,400	Events	Light refreshments for volunteers during events, i.e. workshops and community events.
159	PDBZ159AD	300	BOAF Training for CEU's	Maintains job related certifications for staff
011	RPAH011SP	4,500	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.	More than 700 seniors throughout the community (Senior Centers, Senior residences, church groups, neighborhood associations etc) are invited to these meetings. Seniors have raised their families, owned businesses, worked hard over the years, this is a way to honor them and let them know their city cares about them.
1F6	RPAH1F6AS	22,000	JSSP Grant: Senior Prom	Provides for socialization, physical activity and mental stimulation in addition to a nutritious meal.
1F6	RPAH1F6AS	31,000	JSSP Grant: Mayor's Holiday Festival for Seniors	Provides for socialization, physical activity and mental stimulation in addition to a nutritious meal.
1F6	RPAH1F6FG	3,000	Foster Grandparents Grant: Recognition/training for Foster Grandparent Program	The Corporation for National & Community Services, funder for the Adult Services Division's Foster Grandparent Program, require senior volunteers be recognized for their service to the program. Senior volunteers are recognized twice annually inwhich food is provided to sustain them during the event.
1F6	RPAH1F6RE	1,000	RELIEF Grant: Recognition/Training for RELIEF Program	The funder requires that volunteers are recognized for their services to the program. Volunteers are recognized for their hours of service to the program. There are two Volunteer Luncheons which is inclusive of workshops and training and one big end of the year activity. All of these recognition events are catered.
1F6	RPAH1F6RS	825	RSVP Grant: Lunch and drinks are provided for 40-50 RSVP Tale teller volunteers who attend 3 day-long in-service sessions.	RSVP Tale Tellers receive on-going training further increase their effectiveness at reading 134 classrooms to 2700 pre-k and kindergarten children from low income families. RSVP's federal funding agency cited the training program as "exceptional".
1F6	RPAH1F6RS	250	RSVP Grant: RSVP Advisory Council Appreciation Luncheon for 25 Advisory council Volunteers	RSVP Advisory Council Volunteers represent and support the program in the community and are responsible for raising funds for the Annual RSVP Volunteer Recognition Event.
1F6	RPAH1F6RS	925	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.	775 RSVP volunteers were recognized at the 2011 Annual Recognition Event for their contribution of 158,778 hours of service to over 100 nonprofit and public organizations in Duval County. The dollar value of their volunteer time was over 3 million dollars.
1F6	RPAH1F6SC	900	Senior Companion Grant: Recognition and training for Senior Companion program	DOEA/ElderSource requires that volunteers are recognized for their services to the program. The volunteer recognition activities contribute to the retention efforts of the program. Volunteers are recognized twice annually at a Volunteer / Training Recognition Luncheon and once a year at their End of the Year picnic celebration which is catered.
011	RPCM011PG	0	Fall Festival	Fall playday and festival, open to the public
011	RPCM011PG	2,000	Spring Fling / fall festival / other special events	Spring Fling event, open to the public

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	RPCM011PG	500	Joseph Lee Day	Summer playday for approximately 500 kids
011	RPCM011PG	9,500	After school & summer programs	food and beverage for children in the various after school & summer programs
011	RPCM011SNL	9,600	Summer Night Light snacks	Teen program with extended hours at community centers and pools during summer months
011	RPCM011SNL	2,500	Summer Night Light Nutrition program	Fresh food for the SNL nutrition program
1DA	RPCM1DACF	350	Senior Time Out Program	Bi-weekly social time for neighborhood seniors
1DA	RPCM1DACF	300	Mommy and Me Toddler Program	Weekly time for parents and toddlers to participate in a structured program (tumbling, art, etc...)
1DA	RPCM1DACF	100	Summer Enrichment Camp	End of the summer celebration/Joseph Lee Day
1DA	RPCM1DACF	250	Community Special Events	Quarterly family night out events in Aquatic Center / Community Center
1DA	RPCM1DACF	100	Homeschool Sports and Fitness Program	End of the year celebration - Recognize Accomplishments
011	RPOD011CEXT	3,000	Family & Consumer Sciences program Partial Expanded Food & Nutrition program educational programming	These programs teach how to achieve a healthy lifestyle by using the dietary guidelines and food guide pyramid to establish patterns, manage resources and reduce the risk of certain chronic diseases. All items are used in educational programming for teaching purposes only. The programs generate an annual projected average of 25,000 contacts reaching a range groups including at-risk youth, seniors, limited income adults and general public.
01A	SPET01ASE	2,700	World of Nations - signature event promoting cultural diversity - volunteer food	Signature event promoting cultural diversity - volunteer food
01A	SPET01ASE	3,800	Trailblazers Ceremony - annual event - purchase of catering food	Annual event - purchase of catering food
01A	SPET01ASE	3,800	Environmental Awards Ceremony - annual event - purchase of catering food.	Annual event - purchase of catering food
01A	SPET01ASE	6,000	Sea and Sky - annual signature city event - supports volunteer food and hospitality	Annual signature city event - supports volunteer food and hospitality
01A	SPET01ASE	6,650	FLGA Game - annual signature city event - supports volunteer food and hospitality	Annual signature city event - supports volunteer food and hospitality.
01A	SPET01ASE	18,000	Jazz Festival - signature event - supports volunteer food and hospitality	Signature event - supports volunteer food and hospitality
01A	SPET01ASE	35,000	MLK Breakfast - annual event - purchase of catering food	Annual event - purchase of catering food
011	COCI011JS	1,500	Conferences and meetings hosted by the Chief Judge	Serves distinguished guests of the judiciary

COUNCIL AUDITOR'S OFFICE
PROPOSED 2015/16 BUDGET ORDINANCE 2015-504
REVIEW OF MUNICIPAL CODE WAIVER SECTIONS

9.1 Jacksonville Children's Commission, Waiver of Section 51.102, Ordinance Code.

Section 51.102, *Ordinance Code*, requiring that the Jacksonville Children's Commission be funded in the amount set forth therein, is hereby waived. The Jacksonville Children's Commission shall be funded in fiscal year 2015-2016 as set forth herein.

Comment –

The equivalent of ½ mill of ad valorem taxes is \$23,984,799.

The proposed General Fund / GSD contribution is \$23,005,706.

Sec. 51.102. Intent of Council.

It is the intent of the Council in establishing the Jacksonville Children's Commission (Commission) to provide an autonomous board with the ongoing responsibility of improving the lives of Jacksonville's children by serving as the central focus for the evaluation, planning and distribution of the city's funds for children's services consistent with city programs and goals. This Commission shall also be responsible for applying for state, federal, and private funds related to such programs on behalf of the city through appropriate grant applications. The Council further intends that all city funds, including grants, expended for children's services, regardless of source, shall be distributed and administered by the Commission after appropriation of such funds has been made by the Council. The Council recognizes that in order for the city to experience an on-going program that will successfully and effectively meet the needs of our children, it will be necessary to provide a dedicated source of funding on a year-to-year basis. The Council acknowledges that the Mayor has committed to fund the children's services program from existing city dollars in the amount of \$21,487,959 for the Fiscal Year 2005-2006, of this amount \$5,130,000 shall be directed to the Mayor's literacy initiative, including the funding of a portion (up to 100 percent) of the Don Brewer Center. The amount directed to the Mayor's Literacy Initiative shall be spent in accordance with recommendations from the Mayor, or his designee. Thereafter, these amounts shall increase annually by the average percentage amount of the increase for the particular budget year of all active operating departments within the Executive Branch (excluding the Office of the Sheriff, the Tax Collector, the Property Appraiser, the Supervisor of Elections and the Clerk of Court), not to exceed the equivalent of ½ mill of ad valorem taxes as adjusted by the budgeted collection rate (net of the distributions to the Tax Increment Districts). The Council hereby expresses its support of and commitment to this proposal, and acknowledges the need and the critical necessity to adequately fund the Jacksonville Children's Commission which is so vital to the well being of our community.

(Ord. 94-229-164, § 1; Ord. 2005-807-E, § 10.10; Ord. 2006-788-E, § 10.6)

**COUNCIL AUDITOR'S OFFICE
PROPOSED 2015/16 BUDGET ORDINANCE 2015-504
REVIEW OF MUNICIPAL CODE WAIVER SECTIONS**

9.2 Unit Cost Measures, Waiver of Section 106.219, Ordinance Code.

Section 106.219, *Ordinance Code*, requiring unit cost measures and service quality measures, is hereby waived.

Comment - The requirement has not been met.

Sec. 106.219. Performance measurement unit cost system.

The Mayor shall establish an ongoing performance measurement unit cost system, which will include measuring the quality of the service, to measure up to the top ten services provided by each of the major city programs in the General Fund. The performance measurement unit cost system shall be implemented for at least two city departments during Fiscal Year 2000—2001 and then implemented in all city departments during Fiscal Year 2001—2002. The unit cost measures shall be presented to the City Council beginning in Fiscal Year 2001-2002 and in all future fiscal years thereafter. The Mayor and the Department Directors, as part of the budget process, shall explain the changes in the unit cost measures and service quality measures from one period to the next period and shall, if possible, compare these costs to the private sector and/or other governmental units in an effort to benchmark the city departments' costs, encourage greater operating efficiency and measure and increase the quality of the services.

(Ord. 2000-274-E, § 1)

9.3 Salaries of Council Members for Fiscal Year 2015-2016. Waiver of Section 129.102, Ordinance Code.

Subject to any limitation set forth in this Part 9, but notwithstanding the provisions of Section 129.102 (Salary of members of Council; salary of Council President), *Ordinance Code*, or of any other ordinance, the base salaries of all Council Members for Fiscal year 2015-2016, shall be the base salaries of Council Members for Fiscal Year 2011-2012. The Council Secretary shall take all such action as is required to affect the intent of this provision. A chart showing the actual amount in salaries that each Council Member is waiving is attached hereto as Attachment B.

Comment – The calculations per 129.102 are \$46,572 for Council members and \$62,094 for the Council President. The amounts in the Mayor's proposed budget are \$44,100 for Council members and \$58,800 for the Council President. These amounts are shown in proposed budget ordinance Attachment B shown on the next page. The State has not published FY 2015/16 estimates at this time, they anticipate issuance in September.

Recommendation – Approve a Revised Attachment B if information is available before budget passage.

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 ¹
Council Members		
CP Anderson ²	\$58,800	\$62,094
Becton	\$44,100	\$46,572
Bowman	\$44,100	\$46,572
Boyer	\$44,100	\$46,572
Brosche	\$44,100	\$46,572
Brown, Katrina	\$44,100	\$46,572
Brown, Reginald	\$44,100	\$46,572
Carter	\$44,100	\$46,572
Crescimbeni	\$44,100	\$46,572
Dennis	\$44,100	\$46,572
Ferraro	\$44,100	\$46,572
Gaffney	\$44,100	\$46,572
Gulliford	\$44,100	\$46,572
Hazouri	\$44,100	\$46,572
Love	\$44,100	\$46,572
Morgan	\$44,100	\$46,572
Newby	\$44,100	\$46,572
Schellenberg	\$44,100	\$46,572
Wilson	\$44,100	\$46,572
TOTALS	<u><u>\$852,600</u></u>	<u><u>\$900,390</u></u>
TOTAL AMOUNT WAIVED	(\$47,790)	

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 FY14-15, the calculated county commissioner salary for Duval County was \$93,144.

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
PROPOSED 2015/16 BUDGET ORDINANCE 2015-504
REVIEW OF MUNICIPAL CODE WAIVER SECTIONS**

Sec. 129.102. Salary of members of Council; salary of Council President.

(a) Each member of the Council, other than the Council President, shall receive an annual salary equal to one-half of the salary allowed for a member of the Board of County Commissioners in a county with a population equal to that of Duval County, in accordance with the provisions of F.S. §§ 145.031(1) and 145.19.

(b) The Council President shall receive a salary equal to the salary allowed for a member of the Council in subsection (a) of this Section plus an additional amount equal to one-third of that salary.

(Ord. 83-532-278, § 3; Ord. 83-591-400, § 1)

9.4 Postage and communication expenses of Council members, Waiver of Section 10.105, Ordinance Code.

The provisions of Section 10.105 (Postage and communication expenses of Council members), *Ordinance Code*, establishes the amount allowable for City Council communication and postage. The conflicting provisions are hereby waived to reduce those City Council allowable postage and communication amounts.

Comment - The proposed budget is \$17,460, however there will be a Department request to reduce this amount to \$6,336.

Recommendation – The Council should update Section 10.105 to reflect present policy.

Sec. 10.105. Postage and communication expenses of Council members.

(a) *Postage.* No Council member shall receive any postage allowance for official mail originating from City Hall; the cost of such postage shall be paid from the appropriations for postage generally for the Council. If a Council member is authorized to maintain an office at public expense outside City Hall, the Council Secretary or designee is authorized to procure and furnish United States postage stamps to such Council member in an amount not exceeding \$75 monthly for use on mail originating from such office in connection with his official business. The Council member and any person to whom he entrusts custody of the postage stamps shall be accountable for their safekeeping and use on official business only, and the accountable person shall be subject to audit by the Council Auditor for this purpose.

(b) *Telephone.* No Council member shall receive any allowance for telephone expense for official calls originating from City Hall; the cost of such telephone calls shall be paid from the appropriations for telephone expenses generally for the Council. If a Council member is authorized to maintain an office at public expense outside City Hall, the Information Technology Division, at the request of the Council member, is authorized to have installed at such office one telephone set, which shall be an extension of the City's central telephone exchange and the installation and service charges for which shall be paid

COUNCIL AUDITOR'S OFFICE
PROPOSED 2015/16 BUDGET ORDINANCE 2015-504
REVIEW OF MUNICIPAL CODE WAIVER SECTIONS

from the appropriations for telephone expenses generally for the City. Regardless of whether a Council member is authorized to maintain an office outside City Hall, he may have installed at public expense one telephone line either at his home or at his place of business, with the approval of the Council President. If the request is approved, the Information Technology Division is authorized to have installed at the designated place one telephone set, which shall be an extension of the City's central telephone exchange and the installation and service charges for which shall be paid from the appropriations for telephone expenses generally for the City. For each telephone installed outside City Hall pursuant to this subsection, the Council member on whose behalf it was installed may expend in long-distance telephone tolls no more than \$100 monthly, and he shall maintain a record of long-distance calls on the forms prescribed by the Information Technology Division for use by the Council Secretary. In reconciling telephone charges, long-distance tolls shall be paid from the appropriation for telephone charges by the Council. Only telephone calls in connection with his official business shall be made or authorized by the Council member on whose behalf a telephone line was installed and he shall be accountable for all unofficial telephone calls and charges and for all charges in excess of the monthly allowance provided by this subsection; provided, that, if the monthly toll charges exceed the amount authorized, the Council member may direct that the excess amount be charged against his following month's telephone expense allowance. The monthly allowances herein authorized shall not be cumulative, but shall be available only for one month.

(c) Emergency, mobile or converged communication device. Effective July 1, 2005, and notwithstanding anything in [Chapter 10](#) to the contrary, City cellular phones shall not be issued to any elected or appointed official or employee in the legislative branch except as provided herein. Based on an annual request for an emergency mobile communications allowance, City Council Members and appointed officials or employees of the legislative branch as authorized by their Director may receive a monthly allowance not to exceed \$100 for cellular phone service and converged data device service. The use shall be requested and verified. The Personnel Committee is authorized to promulgate the policy and rules for this subsection.

(d) *Other communications.* All other communications by a Council member in his official capacity shall be paid for by the Council, subject to the general approval of the Council President concerning the use of communication equipment and services and the amounts to be spent thereon. Reimbursement for expenses incurred by or on behalf of a Council member under this subsection shall be requested by the Council member upon his personal certification of the amount and purpose of the communication expense and he shall be accountable for improperly certified expenses.

(e) *Allowances not to be paid in cash.* The allowances authorized by this Section shall not be paid in cash to any person, except for the purchase of the goods or services authorized. No part of any allowance hereunder shall be deemed to be income nor paid as compensation to any Council member or any other person, nor shall any Council member have any right to demand payment in cash of any allowance to which he is entitled under this Section.

COUNCIL AUDITOR'S OFFICE
PROPOSED 2015/16 BUDGET ORDINANCE 2015-504
REVIEW OF MUNICIPAL CODE WAIVER SECTIONS

(Ord. 83-591-400, § 1; Ord. 1999-418-E, § 2; Ord. 2000-793-E, § 2; Ord. 2005-509-E, § 1; Ord. 2005-943-E, § 1; Ord. 2011-732-E; Ord. 2014-410-E, § 1)

9.5 Guidelines and parameters for future debt issuance, Waiver of Section 106.111 (Debt management parameters), Ordinance Code.

Provisions of Section 106.111 (Debt management parameters), *Ordinance Code*, are hereby waived to allow all City borrowing to exceed the maximum Overall Debt to Estimated Full Value of 3.5% and providing a forecasted ratio of 3.54% for the 2015-2016 fiscal year.

Comment – The forecast was 3.54% at the time the proposed budget ordinance was drafted. On July 31, 2015, the City's Debt Affordability Study was issued, with a forecasted ratio of 3.28% which is less the maximum of 3.5%.

Recommendation – Eliminate this waiver from the proposed budget ordinance.

Sec. 106.111. Debt management parameters.

The City is establishing appropriate objective guidelines and parameters for future debt issuance. Guidelines that are too restrictive do not provide enough debt capacity to finance needed infrastructure. Guidelines that are not restrictive enough may result in excessive debt issuance in the near term, which will reduce future budgetary flexibility by creating an excessive debt service demand on the City's resources, contributing to a deteriorating credit position. Objective guidelines typically take the form of debt ratios. Below are five debt service ratios identified by the City to control its debt position.

	Target	Maximum/ Minimum
Overall net debt to estimated market value	2.50%	3.50%**
Debt per capita	\$2,600	\$3,150**
Debt service to General Fund revenues	11.5%	13.0%**
Ten year principal paydown	50%	30%*
Unreserved, undesignated General Fund Balance to revenues	10%	5%*

* Measured as a minimum

** Measured as a maximum

(Ord. 2006-829-E, § 1; Ord. 2007-971-E, § 1)

**COUNCIL AUDITOR'S OFFICE
PROPOSED 2015/16 BUDGET ORDINANCE 2015-504
REVIEW OF MUNICIPAL CODE WAIVER SECTIONS**

9.6 Useful Life of Projects Funded, Waiver of Section 110.503, *Ordinance Code*.

Section 110.503, *Ordinance Code*, requiring Banking Funds to be used only on projects with per unit value of more than \$50,000 is hereby waived to allow the purchase of fleet vehicles with a unit price of less than \$50,000 to be borrowed from the banking fund.

Comment - \$7,763,687 of borrowing is proposed for 303 vehicles with a per unit cost less than \$50,000.

Sec. 110.503. Useful life of projects funded.

The City Banking Fund may be used to fund only projects with a useful life greater than five years and a per-unit value of at least \$50,000.00.

(Ord. 2005-1373-E, § 3; Ord. 2011-405-E, § 10.7)

9.7 Replacement of Fleet Vehicles, Waiver of Section 106.216(h) (Replacement of Fleet Vehicles), *Ordinance Code*.

Section 106.216(h) (Replacement of Fleet Vehicles), *Ordinance Code*, requiring cash funding of vehicle replacement, is hereby waived.

Comment – \$15,080,057 of borrowing is proposed for 291 replacement vehicles.

Sec. 106.216. Replacement of fleet vehicles.

* * *

(h) Beginning with Fiscal Year 2010—2011, the City will not borrow to purchase fleet replacement vehicles, but will return to its past practice of cash funding vehicle replacement.

(Ord. 2003-1105-E, § 1; Ord. 2005-807-E, § 10.12; Ord. 2005-1373-E, § 2; Ord. 2007-813-E, § 10.6; Ord. 2011-732-E))

**COUNCIL AUDITOR'S OFFICE
PROPOSED 2015/16 BUDGET ORDINANCE 2015-504
REVIEW OF MUNICIPAL CODE WAIVER SECTIONS**

9.8 JSEB and MBE Programs Funding Requirements, Waiver of Section 126.622, Ordinance Code.

The provisions of 126.622, *Ordinance Code*, are hereby waived to allow for funding in an amount other than a minimum of \$500,000 or greater excluding staff to be funded in the FY 2015-16 budget.

Comment – Proposed 2015/16 funding is \$120,000.

Sec. 126.622. Annual Budget Appropriation.

The JSEB programs, as provided for in this Chapter, shall be funded at a minimum of \$500,000 or greater excluding staff.

(Ord. 2004-602-E, § 4; Ord. 2013-209-E, § 36)

RELATED ISSUE

The following General Provision in the 2014/15 Budget Ordinance 2014-466-E is not included in the proposed 2015/16 Budget Ordinance 2015-504.

The exact verbiage appears as Section 5 in both the 2014/15 CIP Ordinance 2014-467-E and the proposed 2015/16 CIP Ordinance 2015-505.

Prior year Section 8.2 Capital Projects.

Residual funding remaining in any capital project expenditure line at the completion of any project, as certified by the Director of Public Works, shall be transferred to the Fund's fund balance for subsequent appropriation by Council; funds which originated from Discretionary Council Projects, or from the Special Council Reserve, shall be returned to those accounts of origin. No project shall be closed without preauthorization of the District Council Member in whose district the project is located. A list of any projects certified complete by the Director of Public Works and the amount transferred, and the account to which it is transferred shall be submitted to the City Council quarterly.

Recommendation – The Council should determine if this deleted provision needs to be restored in the proposed budget ordinance.

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

**PROPOSED BUDGET BOOK – Page # 356-358
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BACKGROUND:

The Jacksonville's Sheriff's Office mission is to protect the lives and property of the citizens of this community, to preserve the peace and to prevent crime and disorder while constantly guarding personal liberties as prescribed by law.

- In the 2015/2016 Proposed Budget there are 1,628 sworn police officers, 785 correction officers and 685 civilian positions for a total of 3,098 Sheriff's Office employees in the General Fund.
- The total number of vehicles currently in the Sheriff's fleet is 1,948, which includes 138 special purpose vehicles and equipment.
- The average inmate population for the correctional facilities in 2014 was 3,499, which is up from 3,416 in 2013.
- The Sheriff's Office vacancy count as of July 14, 2015 is 84, which is broken out as follows; 39 Police Officers, 2 Corrections and 43 Civilians.
- The Sheriff's proposed budget is 38% of the General Fund/GSD expenditure budget and 53% of the General Fund/GSD employee cap.

REVENUES:

1. Charges for Services:

- The decrease of \$90,623 is primarily due to the following:
 - An increase of \$123,000 in Civil Income Individuals is due to a contract negotiation. This revenue is part of a fee that the Sheriff's Office receives for documents that are served for civil process. The contract was renegotiated to receive a larger amount of the fee that is charged.
 - An increase of \$45,550 for SMG Reimbursement which is based on the amount of overtime used for SMG events at Everbank Field.
 - A reduction of \$87,600 for the Home Detention Fee which is in line with current year collections. The Sheriff's office no longer has the ability to place inmates in this program. The decision rests solely with the judges. This is a \$15/day fee if placed in this program. The judge does have the right to waive the fee.
 - There is a reduction of \$62,594 for Off Duty Reimbursement which is based on current year collections. An administrative fee is charged for secondary employment. A fee of \$5/hour for each hour paid and a fee of \$7/hour where the police vehicle is utilized with the engine running and emergency equipment is in use.
 - An increase of \$56,510 in Reimbursement from Independent Agencies. This is a reimbursement from JEA for a police officer that is assigned to JEA. The increase is due to a new officer taking over the position for the previous officer that was in the DROP.

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- An increase of \$59,421 in Police Accident Reports based on current year collections.
 - A decrease of \$109,500 in Prisoner's Board – Work Furlough due to a significant decline in inmates that qualify for the program. This is a \$15/day fee. The inmate is allowed to leave during the day for a job and must return for the night.
 - There is also an increase of \$20,938 in Take Home Vehicle Reimbursement. As of May there were a total of 341 out of county take home vehicles. The contra revenue for take home vehicles is a reimbursement for when the officer's take home vehicle is out of commission. The charge to the Police Officer for a take home vehicle is \$25/pay period or \$50/ month according to the collective bargaining unit agreements.
2. Revenue from City Agencies – Allocations:
- The budgeted amount of \$1,615,586 includes the reimbursement of call taker salaries from the 911 Emergency User Fee (sub-fund 171) and an amount of \$362,672 for the Mayor's security. The revenue amount for the reimbursement of call taker salaries is understated. The recommended increase will be handled within the 911 Emergency User Fee (S/F 171) review.
3. Fines and Forfeitures:
- Fines and Forfeitures includes three revenue line items based on fees collected on traffic infractions and one line item based on alarm citations. The increase of \$135,943 is primarily due to an increase on the fees collected on traffic infractions.
4. Miscellaneous Revenue:
- The increase of \$261,087 is primarily due to:
 - An increase of \$124,093 in Miscellaneous Sales and Charges due to an improved process on reporting to the Social Security Administration. This is an incentive payment to the Sheriff's Office for reporting individuals that should not receive Social Security benefits since they are incarcerated.
 - An increase of \$136,994 in Overtime Reimbursement Charges which is the reimbursement from Federal Agencies for investigative activities. The increase is based on an increase in anticipated task force activity.

EXPENDITURES:

1. Salaries:
- The increase of \$2,745,813 in salaries is primarily due to the following:
 - Permanent and Probationary Salaries are increasing by \$1,290,465. The increase in salaries includes 40 Community Service Officers funded for 9

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months at an amount of \$787,860, 25 Police Officers funded for 9 months at an amount of \$679,421 and the required City match for the first year of the COPS grant for 15 Police Officers at an amount of \$178,976. If these new positions were not added then the salaries line would decrease due to a younger workforce.

- There is an overall decrease of \$155,263 in Part Time Salaries which is primarily due to a decrease of \$437,895 in part time salaries for nurses in the Health Services Division within the Corrections Department. The decrease is offset by increases in other activities as a result of utilizing retirees in a part-time capacity to alleviate the need for overtime due to vacancies, hiring difficulties or new hires being in training status.
- Overtime has an increase of \$1,432,086. This will restore funding back to fiscal year 2013/2014 levels. During the fiscal year 2014/2015 budget process overtime salaries for the Sheriff's office was cut \$1,229,337.
- There is an increase of \$197,358 for Leave Rollback/Sellback.

2. Lapse:

- The imposed Salary Lapse for fiscal year 2015/2016 is \$3,840,981 which is a decrease of \$170,918. This amount is based on the City's average turnover model.

3. Employer Provided Benefits:

- The decrease of \$2,444,871 is primarily due to the following:
 - An increase of \$72,872 in FICA payroll taxes due to the 40 new Community Service Officers.
 - There is an increase of \$148,006 in the General Employee's Pension Contribution. The City's contribution went from 31.91% to 33.50%.
 - A decrease of \$4,070,325 for the City's contribution to the Police and Fire Pension Fund going from \$86,743,699 to \$82,673,374. The City's contribution percentages are decreasing from 116.83% to 109.92%.
 - There is an increase of \$2,197,190 for the Correction Officer Pension Contribution. The City's contribution went from 62.81% to 68.64%.
 - Currently there is not a budgeted contribution for the Florida Retirement System for the Sheriff. The amount that should be budgeted is \$36,420.
 - An increase of \$128,626 for Group Dental Plan.
 - An increase of \$211,177 for Group Hospitalization.
 - An increase of \$162,991 for Workers Compensation Insurance.
 - A decrease of \$1,477,326 for Workers Compensation – Heart and Hypertension based on the allocation of administrative expenses.

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4. Internal Service Charges:

- The increase of \$3,183,176 is primarily due to:
 - There is a decrease of \$150,339 in the Radio allocation due to a lower percentage of costs attributable to the Sheriff's Office.
 - An increase of \$2,461,296 in Fleet Vehicle Rental due to the net impact of vehicles on the proposed replacement list and vehicles that were replaced in prior years being paid off in the current year. The Sheriff's Office is budgeted to receive 340 vehicles in fiscal year 2015/2016 with an associated current year cost of \$1,167,167. Vehicles for the 40 CSOs and the 40 Police Officers are included on the vehicle replacement list.
 - An increase of \$424,740 for Fleet Repairs and Maintenance which is the result of an aging fleet. Although a large number of vehicles are being replaced in the proposed budget maintenance costs will remain high until the new vehicles are deployed.
 - There is a decrease of \$1,489,771 for Fleet Parts, Oil and Gas due to a decrease in fuel costs.
 - An increase of \$1,255,588 for the Pretrial Detention Facility Building Cost Allocation based on allocation of more accurate costs.
 - An increase of \$913,997 in Radio Equipment Refresh for 230 radio replacements for police vehicles.

5. Internal Services – IT Operations:

- There is an increase of \$68,053 for the Computer System Maintenance/Security Allocation.

6. Other Operating Expenses:

- There is an increase of \$1,131,381 primarily due to the following:
 - There is an increase of \$327,353 in Professional Services which is primarily due to an increase of \$175,000 for agency nurses and \$150,000 for the assessment center for police which is for an outside vendor to administer exams.
 - There is an increase of \$216,538 for Security/Guard Service primarily due to the contracted guard service for Shands as a result of an increase in inmates requiring hospital care.
 - There is an increase of \$123,945 for Contract Food Services due to the projected increase in the inmate population.
 - A decrease in Service of Process of \$70,400 due to the contract being rebid and now paying less for the serving of documents.

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- A decrease of \$70,200 in Telephone and Data Lines due to a reduction in internet connection costs.
- A decrease of \$69,389 in Wireless Communications as a result of switching carriers and reducing the number of mobile hotspots issued.
- Fuel oil and Gas – Heat/Power is decreasing by \$125,401 due to the decline in natural gas costs.
- The allocation for General Liability Insurance is decreasing by \$123,827.
- The allocation for Miscellaneous Insurance is decreasing by \$760,411.
- There is a decrease of \$72,729 for Repairs and Maintenance since there are no major overhauls in the aviation unit planned for fiscal year 2015/2016.
- Hardware and Software Maintenance and Licenses are increasing by \$793,825 primarily due to an increase in license fees for the Microsoft Enterprise Agreement.
- Clothing, Uniforms and Safety Equipment is increasing by \$475,091 due to the new positions, Taser replacements and additional body armor.
- Repair and Maintenance Supplies is increasing by \$104,759 for repair parts for the Aviation Unit.
- There is an increase of \$163,888 in Other Operating Supplies which includes the laptop peripherals and software for the new positions.
- Employee Training is increasing by \$230,800 primarily due to the new police officer and community service officer positions, training three replacement helicopter pilots and establishing a training budget for the Computer Forensics Unit.

7. Capital Outlay:

- The Capital Outlay budgeted for fiscal year 2015/2016 consists of 80 laptops for the new positions.

8. Supervision Allocation:

- This is a salary offset for adult arcade enforcement.

9. Banking Fund Debt Repayment:

- The Banking Fund principal payment amount is \$41,028, which has decreased by \$170,110 and the interest payment amount is \$2,757, which has decreased by \$3,698. These payments are for prior years' borrowing. There is no new borrowing for fiscal year 2015/2016.

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EMPLOYEE CAP CHANGES:

- The Sheriff's Office cap has increased by 65 positions. There are 25 new Police Officer positions and 40 new Community Service Officer positions added to the General Fund/GSD cap.

RECOMMENDATIONS:

1. We recommend that an amount of \$36,420 be budgeted for the Florida Retirement Contribution for the Sheriff. This would have a negative impact to Special Council Contingency.
2. The Sheriff's Office has requested some personnel changes with an anticipated savings of \$399,035 in salaries and benefits. They have requested to unfund two Chief positions and cut two other positions. These cuts will be a positive impact to Special Council Contingency.
3. Based on a recent legal opinion the Community Service Officer positions will have the option to choose whether to join General Employees' Pension Plan Defined Contribution, General Employees' Pension Plan Defined Benefit or FICA. They are currently all budgeted within FICA. Since we do not know what elections will be made we recommend that half be budgeted within Defined Contribution and the other half budgeted within Defined Benefit. The negative impact to Special Council Contingency is a net amount of \$114,267.

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COMMENTS AND RECOMMENDATIONS
MAYOR'S PROPOSED FY 2015/16 BUDGET
OFFICE OF THE SHERIFF
911 EMERGENCY USER FEE (S/F 171)**

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BACKGROUND:

Pursuant to Florida Statutes Section 365.172 the City established the 911 Emergency User Fee sub-fund. All counties are eligible to receive three separate distributions. Pursuant to section 365.172(8) one is based on the total number of wireless service identifiers in each county and a second is based on the total number of nonwireless service identifiers in each county. Pursuant to section 365.172(9) a third based on a retail transaction of a prepaid cell phone which became effective January 1, 2015. According to Section 365.172(10)(b) of the Florida Statutes, "All costs directly attributable to the establishment or provision of E911 service and contracting for E911 services are eligible for expenditure of moneys derived from imposition of the fee authorized by subsections (8) and (9)."

REVENUES:

1. Miscellaneous Revenue:
 - Miscellaneous Revenue includes Investment Pool Earnings budgeted at \$68,888 which is in line with current year collections.
2. Charges for Services:
 - Charges for services include the landline fee of \$0.44 paid each month with a budgeted amount of \$1,601,761 which appears to be overstated. There is also a monthly wireless fee and a prepaid cellphone fee of \$0.40 with a budgeted amount of \$2,315,694, which appears to be understated.

EXPENDITURES:

1. Employer Provided Benefits:
 - There is an increase of \$9,237 for Employer Provided Benefits primarily due to increases of \$3,389 in GEPP Pension Contribution due to a slight increase in contribution rate and \$5,880 for Group Hospitalization due to a change in election by an employee.
2. Internal Services – IT Operations:
 - The increase of \$4,976 is for Computer System Maintenance/Security internal service allocation.
3. Other Operating Expenses:
 - The increase of \$34,279 is primarily due to:
 - There is a decrease of \$62,800 in Telephone and Data Lines based on historical usage.
 - An increase of \$37,900 in Repairs and Maintenance primarily due to moving maintenance costs of telephone equipment to this line from Hardware/Software Maintenance and Licenses.

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911 EMERGENCY USER FEE (S/F 171)**

**PROPOSED BUDGET BOOK – Page #360-361
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- An increase of \$74,160 Hardware/Software Maintenance and Licenses is budgeted incorrectly. The amount is overstated by \$106,228. The reason for the decrease is due to the transfer of costs of telephone equipment to Repairs and Maintenance.
- Included within Miscellaneous Services and Charges are the Beaches call taker salaries reimbursement. The amount currently budgeted is \$257,300 and the correct amount to be budgeted is \$306,400, which is an increase of \$49,100.

4. Intra-Departmental Billing:

- This expense is a revenue item within the Sheriff's Office and the Fire and Rescue Department. The expense should match the revenue. As currently budgeted the amounts do not match. Also, with the increases and decreases within this fund the amounts reimbursed will change. See recommendation below.

EMPLOYEE CAP CHANGES:

None.

RECOMMENDATIONS:

1. We recommend that the landline fee be reduced by \$89,352, going from \$1,601,761 to \$1,512,409 and the wireless fee increase by \$350,000, going from \$2,315,694 to \$2,665,694. The net amount of \$260,648 will be applied to the reimbursement of call taker salaries.
2. We recommend that Hardware/Software Maintenance and Licenses be reduced by \$106,228 to correct an error. This will be applied to the reimbursement of call taker salaries.
3. Due to issues with the amounts originally budgeted as reimbursements plus the changes and corrections above we recommend that the General Fund/General Services District revenue amounts for the call taker salaries reimbursement be correctly budgeted as follows:
 - a. Increase the Sheriff's Office revenue by \$429,711, from \$1,252,914 to \$1,682,624
 - b. Increase the Fire Departments revenue by \$62,187 from \$237,220 to \$299,407This will have a positive impact to Special Council Contingency of \$491,898.

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MAYOR'S PROPOSED FY 2015/16 BUDGET
OFFICE OF THE SHERIFF
SHERIFF'S TRUSTS (S/F 64A)**

**PROPOSED BUDGET BOOK – Page # 362-363
ON SCREEN – Page # 368-369**

BACKGROUND:

This sub-fund includes many small trust accounts for the Sheriff's Office. The primary trust account is the Inmate Welfare Trust Fund in which the net profits from the commissary operations is received and used only for the overall welfare of the inmates pursuant to Municipal Code Section 111.300. Other trust accounts under sub-fund 64A include the Domestic Battery Surcharge, Special Law Enforcement Trust Fund, Police Explorer Trust, Motor Vehicle Safety Program, Teen Driver Special Revenue Fund, Police Accident Reports and the Criminal Justice Training Trust Fund. This is an all years sub-fund.

Below are the trust funds that are budgeted for fiscal year 2015/2016.

	Inmate Welfare Trust	Special Law Enforcement	Domestic Battery Surcharge	Teen Driver Special Revenue Fund	Total
Revenue					
Fines and Forfeits	\$ -	\$ -	\$ 73,300	\$ -	\$ 73,300
Miscellaneous Revenue	\$ 1,115,000	\$ 1,122,165	\$ -	\$ 2,000	\$2,239,165
Total Revenue	\$ 1,115,000	\$ 1,122,165	\$ 73,300	\$ 2,000	\$2,312,465
Expenditures					
Salaries	\$ 96,062	\$ -	\$ -	\$ 1,725	\$ 97,787
Employer Provided Benefits	\$ 93,664	\$ -	\$ -	\$ 25	\$ 93,689
Other Operating Expenses	\$ 845,710	\$ 25,000	\$ 73,300	\$ 250	\$ 944,260
Capital Outlay	\$ 79,564	\$ 1,225,365	\$ -	\$ -	\$1,304,929
Grants, Aids & Contributions	\$ -	\$ (128,200)	\$ -	\$ -	\$ (128,200)
Total Expenditures	\$ 1,115,000	\$ 1,122,165	\$ 73,300	\$ 2,000	\$2,312,465

REVENUE:

1. Fines and Forfeits:

- The budgeted amount of \$73,300 is for the Domestic Battery Surcharge which is in line with current year collections. The City receives \$115 of the \$201 surcharge which can only be used to defray the costs of incarcerating persons sentenced for domestic violence and provide additional training to law enforcement in combating domestic violence.

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OFFICE OF THE SHERIFF
SHERIFF'S TRUSTS (S/F 64A)**

**PROPOSED BUDGET BOOK – Page # 362-363
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2. Miscellaneous Revenue:

- The budgeted amount of \$2,239,165 in Miscellaneous Revenue includes:
 - An appropriation of \$1,122,165 in revenues that have been received to date in excess of budget for the Special Law Enforcement Trust Fund. As of June 30, 2015 the available balance was \$1,221,911
 - Concession Sales budgeted in the amount of \$1,072,000 and Miscellaneous Sales and Charges budgeted in the amount of \$43,000 for the Inmate Welfare Trust Fund.
 - There is an increase of \$43,600 in Concession Sales which is in line with current year collections.
 - The budgeted amount of \$43,000 is for Miscellaneous Sales and Charges appears to be overstated.

EXPENDITURES:

3. Salaries:

- This is an all years fund and the funds do not lapse. There is a decrease of \$41,127 in Salaries due to the utilization of available spending capacity and the de-appropriation of funds.

4. Employer Provided Benefits:

- Within the Inmate Welfare Trust Fund there is an increase in employer provided benefits primarily due an increase of \$26,605 for the Correction Officer Pension Contribution and an increase of \$9,969 in Group Hospitalization. These increases are offset by de-appropriation of funds within other line items that will clean up the trust fund.

5. Other Operating Expenses:

- The budgeted amount of \$944,260 includes the following:
 - The Domestic Battery Surcharge Trust Fund has a budgeted amount of \$73,300 in Trust Fund Authorized Expenditures which can be used for training.
 - The Inmate Welfare Trust Fund has a budgeted amount of \$845,278 in Trust Fund Authorized Expenditures which is to be used for the purchase of pharmaceuticals, admission kits, and indigent kits for the overall welfare of the inmates.
 - The Special Law Enforcement Trust Fund has a budgeted amount of \$25,000 in Trust Fund Authorized Expenditures which is to be used for a Mobile Device Management Solution program.

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SHERIFF'S TRUSTS (S/F 64A)**

**PROPOSED BUDGET BOOK – Page # 362-363
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6. Capital Outlay:

- The budgeted amount of \$1,304,929 includes the following:
 - The Inmate Welfare Trust Fund has \$79,564 budgeted for Specialized Equipment which is incorrect. The amount should be \$135,316 for the following items listed below:

Description	Budgeted Amount
PDF Kitchen Equipment	\$ 6,200
PDF Laundry Equipment	16,838
CTC Dishwasher	27,000
MCC Pipe Bender	9,278
MCC Tractor	41,000
Body Scanners (1-MCC, 1-PDF)	400,000
CMIS Servers/Hardware	115,000
Cancelled Projects:	
Video Visitation	(400,000)
Body Orifice Security Scanner chair	(80,000)
Total	<u>\$ 135,316</u>

- The Special Law Enforcement Trust Fund has a budgeted amount of \$1,225,365 for the following:
 - \$162,990 for Leasehold Improvements for additional build-out in the amount of \$150,000 and \$12,990 for security at the Special Teams warehouse.
 - \$236,395 for Computer Equipment and Software as listed below:

Description	Budgeted Amount
Media Server	\$ 60,000
Rugged Mobile Devices	187,500
FY2010 Surplus Appropriation	(11,105)
Total	<u>\$ 236,395</u>

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MAYOR'S PROPOSED FY 2015/16 BUDGET
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SHERIFF'S TRUSTS (S/F 64A)**

**PROPOSED BUDGET BOOK – Page # 362-363
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- \$827,877 for Specialized Equipment as listed below:

Description	Budgeted Amount
Night Vision/SWAT	\$ 80,000
Prime Mover for SWAT Armored Rook	70,000
Sniper Night Vision	12,000
Lenco BearCat/SWAT Armored Vehicle	275,000
FLIR Skywatch Tower	107,877
Pro Laser 4 Lasers	20,000
Plotters	7,000
Property Scanners	16,000
JSO Radio Recorder/Logger	240,000
Total	<u>\$ 827,877</u>

7. Grants, Aids and Contributions

- The negative budgeted amount of \$128,200 is within the Special Law Enforcement Trust Fund. Throughout the years there have been numerous appropriations to organizations from this trust fund pursuant to Florida Statutes 932.7022. This funding is being de-appropriated since contracts were either cancelled or unused money has been returned.

EMPLOYEE CAP CHANGES:

None.

RECOMMENDATIONS:

1. Since this is an all years fund there are some clean-up adjustments that need to be made as well as corrections to budgeted amounts within the Inmate Welfare Trust.
 - a. Reduce Miscellaneous Sales revenue by \$42,100 since the revenue is overstated.
 - b. Reduce the de-appropriated amount for Overtime salaries by \$120. If the full amount of \$24,496 is taken it would cause a deficit in the line item.
 - c. Correctly budget for Specialized Equipment with an amount of \$135,316, which is an increase of \$55,752.

These adjustments will reduce Trust Fund Authorized Expenditures for the Inmate Welfare Trust by \$97,972 and have no impact to Special Council Contingency.

**COUNCIL AUDITOR'S OFFICE
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MAYOR'S PROPOSED FY 2015/16 BUDGET
OFFICE OF THE SHERIFF
FEDERAL FORFEITURES TRUST (S/F 64E)**

**PROPOSED BUDGET BOOK – Page #364-365
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BACKGROUND:

Municipal Code Section 111.315 created the Federal Forfeitures Trust Fund. In this fund all monies paid over to the City under the Federal Department of Justice, Attorney General's Guidelines on Seized and Forfeited Property (the "Guide") are to be used only for law enforcement purposes as specified therein. The "Guide" specifically states, "the costs associated with the purchase, lease, construction, expansion, improvement or operation of law enforcement or detention facilities used or managed by the recipient agency" is a permissible use. This is an all years sub-fund.

REVENUES:

1. Fines and Forfeitures:
 - The budget will appropriate excess revenues over budget in the amount of \$334,628. The balance as of June 30, 2015 was \$901,092.

EXPENDITURES:

1. Transfers to Other Funds:
 - There is not a budgeted transfer to other funds for Fiscal Year 2015/2016.
2. Other Operating Expenses:
 - The budgeted amount of \$204,628 includes the following:
 - An appropriation of \$212,700 to Trust Fund Authorized Expenditures for protection equipment for the Field Force.
 - Since this is an all years fund the following amounts are being de-appropriated to clean up the subfund:
 - \$5,250 in Hardware/Software Maintenance and Licenses
 - \$451 in Treasury Authorized Expenditures
 - \$2,371 in Other Operating Supplies
3. Capital Outlay:
 - The Capital Outlay of \$130,000 will be used to purchase security cameras at Zones 1 through 6 substations and the property and evidence facility.

EMPLOYEE CAP CHANGES:

There are no authorized positions for this fund.

RECOMMENDATIONS:

None.

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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**

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).

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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:

FIRE AND RESCUE - FIRE SAFETY INSPECTION GENERAL FUND - GSD	Current Fee	Proposed Fee	Additional Revenue
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
		Total	\$225,450

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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)

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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
	31			\$ 108,274	\$ 1,830,837

- 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

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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

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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.

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BUILDING INSPECTIONS (S/F 159)**

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BACKGROUND

The fire plans review function of the Fire & Rescue Department is funded within the Building Inspection subfund.

REVENUE

1. Charges for Services

- The increase of \$42,995 is to align the budgeted amount with the current actual revenues for fire plans review and re-inspection fees.

EXPENDITURES

1. Salaries

- The net increase of \$16,067 is mainly due to increases of \$11,717 in overtime and \$5,057 in special pay – pensionable to align it with the current year's actuals.

2. Employer Provided Benefits

- The net increase of \$74,856 is mostly due to the addition of \$86,802 of expense for the police and fire pension fund (one employee is now in that pension plan).

3. Other Operating Expenses

- The net decrease of \$3,806 is being driven primarily by the removal of clothing and cleaning allowance of \$2,552 due to an error.

4. Capital Outlay

- The addition of \$115,900 of capital outlay costs is for computer equipment and software outlined in the IT plan which includes iPads and inspection database upgrades.

5. Indirect Cost

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

AUTHORIZED POSITION CAP:

No changes. The cap remains at four positions.

RECOMMENDATION:

The clothing allowance was incorrectly removed. Therefore, we recommend that \$2,552 be budgeted for the clothing allowance, and fire plans review fee revenues be increased by the same amount. This will have no impact on the Special Council Contingency.