

# **OFFICE OF THE COUNCIL AUDITOR**

## **FY 2016/2017 PROPOSED BUDGET**

### **FINANCE COMMITTEE MEMBERS**

**Anna Lopez Brosche – Chair**  
**Matt Schellenberg – Vice Chair**  
**Greg Anderson**  
**Aaron L. Bowman**  
**Katrina Brown**  
**Bill Gulliford**  
**Samuel Newby**



**Meeting #1**  
**August 11, 2016**

**COUNCIL AUDITOR'S OFFICE  
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## **2016/17 BUDGET LEGISLATION**

**2016-312-E Property Appraiser's 2016/17 Budget Recommendations**

Due to the timing of when the property appraiser's budget is submitted and approved by the Florida Department of Revenue, this ordinance provides City Council input prior to submittal.

**2016-319-E Budget Message Time**

Waives a portion of the Municipal Code to allow the Mayor to postpone his budget message to Monday July 18, 2016

**2016-500 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

**2016-501 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)

**2016-502 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)

**2016-503 Millage Levy Ordinance**

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

**2016-504 Budget Ordinance**

Approves the budgets for the City and its Independent Agencies

**2016-505 Five Year Capital Improvement Plan (CIP)**

Adopts the five year (2017-2021) CIP

**2016-506 Shands Agreement**

Authorizes the Mayor, or his designee, and Corporation Secretary to execute and deliver an agreement with Shands Jacksonville Medical Center, Inc., and to take action as may be necessary to effectuate the purpose of the ordinance.

**2016-507 Five Year IT System Development Capital Program ("ITECH Projects")**

Adopts the five year (2017-21) inclusive IT System Development Capital Program ("ITECH Projects")

## **2016/2017 BUDGET TIMELINE OVERVIEW**

### **2016**

- 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 2016-319-E authorized a partial waiver to allow the Mayor to deliver his budget and budget message on Monday, July 18.
- 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 13 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 24 Within 15 days of the tentative budget hearing, advertise the intent to adopt a final millage and budget pursuant to F.S. 200.065.

## **2016/2017 BUDGET TIMELINE OVERVIEW**

September 27	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 30	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: <ul style="list-style-type: none"><li>• Certification of Taxable Value, Forms DR-420</li><li>• Legislation adopting the millage and the budget</li><li>• Entire newspaper pages for all advertisements</li><li>• Proof of publication from the newspaper for all advertisements</li><li>• Certification of Final Taxable Value, Forms DR-422</li></ul>				
November	Tax bills are sent out. Pursuant to Statutes, discounts for early payment are: <table><tr><td>4 percent - November</td><td>3 percent - December</td></tr><tr><td>2 percent - January</td><td>1 percent - February</td></tr></table>	4 percent - November	3 percent - December	2 percent - January	1 percent - February
4 percent - November	3 percent - December				
2 percent - January	1 percent - February				
December	Council Auditor staff calculates the required tax increment contributions based on the Property Appraiser's final certification. Contributions must be made by January 1.				

## **2017**

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**  
**2016/17 BUDGET**

			GF/GSD excluding USDs 2 thru 5, Beaches & Baldwin	GF/GSD within USDs 2-4, Jacksonville Beach, Atlantic Beach & Neptune Beach	GF/GSD within USD 5, Baldwin	Total
2015/16 Council Adopted Taxable Values			\$ 47,604,723,454	\$ 4,977,413,302	\$ 43,452,952	\$ 52,625,589,708
Operating Millage Rates			11.4419	8.1512	9.6312	
<b>Council Approved Total Estimated Revenues at . . .</b>	<b>95.5%</b>		<b>\$ 520,177,503</b>	<b>\$ 38,746,156</b>	<b>\$ 399,671</b>	<b>\$ 559,323,331</b>
<b><u>FY 2016/17 BUDGET</u></b>						
2016/17 Preliminary Taxable Values			\$ 49,880,900,053	\$ 5,380,384,727	\$ 43,986,470	\$ 55,305,271,250
Less New Construction			(846,514,989)	(88,137,915)	(337,131)	(934,990,035)
Taxable Value of Property Existing Last Year			\$ 49,034,385,064	\$ 5,292,246,812	\$ 43,649,339	\$ 54,370,281,215
<b>Operating Millage Rate</b>			<b>11.4419</b>	<b>8.1512</b>	<b>9.6312</b>	
Estimated Revenues at . . .	95.5%					
<b>BEFORE NEW CONSTRUCTION</b>			<b>\$ 535,799,437</b>	<b>\$ 41,196,945</b>	<b>\$ 401,478</b>	<b>\$ 577,397,859</b>
<b>Increased Revenue on Property Existing Last Year</b>			<b>\$ 15,621,933</b>	<b>\$ 2,450,789</b>	<b>\$ 1,806</b>	<b>\$ 18,074,528</b>
Change in budgeted Ad Valorem Revenues, as a percent.						<b>3.23%</b>
Estimated Revenues at . . .	95.5%					
<b>ON NEW CONSTRUCTION</b>			<b>\$ 9,249,882</b>	<b>\$ 686,100</b>	<b>\$ 3,101</b>	<b>\$ 9,939,083</b>
Change in budgeted Ad Valorem Revenues from new construction, as a percent.						<b>1.78%</b>
<b>Total Estimated Revenues Increase</b>			<b>\$ 24,871,815</b>	<b>\$ 3,136,889</b>	<b>\$ 4,907</b>	<b>\$ 28,013,611</b>
Change in budgeted Ad Valorem Revenues, as a percent.						<b>5.01%</b>
<b>Total Proposed Estimated Revenues at</b>	<b>95.5%</b>		<b>\$ 545,049,318</b>	<b>\$ 41,883,045</b>	<b>\$ 404,579</b>	<b>\$ 587,336,942</b>
<b>Net to the General Fund GSD</b>						
Total Proposed Estimated Revenues at	95.5%		\$ 545,049,318	\$ 41,883,045	\$ 404,579	\$ 587,336,942
Less Tax Increment Amounts at	95.0%		\$ (20,307,035)	\$ (6,446,045)	\$ -	\$ (26,753,080)
<b>Net to the General Fund GSD</b>			<b>\$ 524,742,283</b>	<b>\$ 35,437,000</b>	<b>\$ 404,579</b>	<b>\$ 560,583,862</b>
<b>2016/17 ROLLED BACK RATES</b>			<b>11.0607</b>	<b>7.6487</b>	<b>9.4321</b>	
<b>2016/17 RATES AS PRESENTED ABOVE</b>			<b>11.4419</b>	<b>8.1512</b>	<b>9.6312</b>	
<b>PERCENTAGE ABOVE (BELOW) ROLLED BACK</b>			<b>3.45%</b>	<b>6.57%</b>	<b>2.11%</b>	
<b>DIFFERENCE FROM GSD MILLAGE RATE</b>				<b>(3.2907)</b>	<b>118.8%</b>	
<b>MINIMUM PER INTERLOCAL AGREEMENT</b>				<b>(3.2907)</b>	<b>118.8%</b>	

**GENERAL SERVICES DISTRICT**  
**SAMPLE RESIDENTIAL AD VALOREM TAX CALCULATION**  
**COMPARING 2015 RATES TO THE MAYOR'S PROPOSED 2016 RATE**

<b>TAXABLE VALUE CALCULATION</b>		<b>2015 Tax Rates</b>	<b>2016 Proposed Tax Rates</b>	<b>Change from 2015 to 2016</b>	
(1) <b>Median Assessed Value</b>		<b>\$ 108,241</b>	<b>\$ 115,404</b>	\$ 7,163	6.62%
Less Original Homestead Exemption		(25,000)	(25,000)	-	0.00%
(2) <b>Value Before Additional Homestead Exemption</b>		<b>\$ 83,241</b>	<b>\$ 90,404</b>	<b>\$ 7,163</b>	<b>8.61%</b>
<b>Value Not Subject to the Additional Homestead Exemption (A)</b>		\$ (50,000)	\$ (50,000)	-	N/A
<b>Value Subject to Additional Homestead Exemption</b>		\$ 33,241	\$ 40,404	\$ 7,163	N/A
<b>Additional Homestead Exemption</b>		\$ (25,000)	\$ (25,000)	-	N/A
<b>Remaining After Additional Exemption (B)</b>		\$ 8,241	\$ 15,404	\$ 7,163	N/A
(3) <b>(A) Plus (B) Equals Taxable Value</b>		<b>\$ 58,241</b>	<b>\$ 65,404</b>	<b>\$ 7,163</b>	<b>N/A</b>

**MILLAGE RATES**

Local Government, GSD	11.4419	11.4419	0.0000	0.00%
Duval County School Board	7.1170	6.8020	(0.3150)	-4.43%
St John's Water Mgmt. District	0.3023	0.2885	(0.0138)	-4.57%
Florida Inland Navigation District	0.0320	0.0320	0.0000	0.00%
<b>Total Millage</b>	<b>18.8932</b>	<b>18.5644</b>	<b>(0.3288)</b>	<b>-1.74%</b>

**AD VALOREM TAXES**

Local Government, GSD	\$ 666.39	\$ 748.35	\$ 81.96	12.30%
Duval County School Board	\$ 592.43	\$ 614.93	\$ 22.50	3.80%
St John's Water Mgmt. District	\$ 17.61	\$ 18.87	\$ 1.26	7.17%
Florida Inland Navigation District	\$ 1.86	\$ 2.09	\$ 0.23	0.26%
Total Tax Bill	\$1,278.27	\$ 1,384.23	\$ 105.95	8.29%
Less Four Percent Discount for Payment in November	(51.13)	(55.37)	4.24	-8.29%
<b>Net Tax Bill</b>	<b>\$1,227.14</b>	<b>\$ 1,328.86</b>	<b>\$ 101.71</b>	<b>8.29%</b>

**Footnotes:**

1. The **median** assessed value of single family homesteaded property is \$115,404 for the 2016 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**

	2015/16		2016/17	
	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	91,215,631		93,610,286	
Capital	29,488,517		38,043,452	
Total Jacksonville Aviation Authority	<u>\$ 120,704,148</u>	<u>\$ -</u>	<u>\$ 131,653,738</u>	<u>\$ -</u>
Jacksonville Port Authority				
Excess Telecommunications Contribution		(5,163,488)		(3,646,132)
Operations	62,975,632		63,924,624	
Capital	94,618,389		127,120,500	
Total Jacksonville Port Authority	<u>\$ 157,594,021</u>	<u>\$ (5,163,488)</u>	<u>\$ 191,045,124</u>	<u>\$ (3,646,132)</u>
Police and Fire Pension Fund				
Operations	11,967,365		11,386,747	
Capital	2,500		-	
Total Police and Fire Pension Fund	<u>\$ 11,969,865</u>	<u>\$ -</u>	<u>\$ 11,386,747</u>	<u>\$ -</u>
Business Improvement District	<u>\$ 1,323,699</u>	<u>\$ (311,660)</u>	<u>\$ 1,327,243</u>	<u>\$ (311,660)</u>
Jacksonville Housing Finance Authority	<u>\$ 411,100</u>	<u>\$ -</u>	<u>\$ 324,200</u>	<u>\$ -</u>
Jacksonville Transportation Authority				
General Fund for Community Trans Coordinator		(1,363,002)		(1,372,217)
Local Option Gas Tax per Interlocal Agreement		(28,171,662)		(24,422,345)
Local Option Sales Tax Fund		(80,886,162)		(82,581,972)
Mayport Ferry		400,000		-
Mayport Ferry Capital		900,000		-
Operations	189,230,887		198,707,247	
Capital	25,807,393		74,703,410	
Total Jacksonville Transportation Authority	<u>\$ 215,038,280</u>	<u>\$ (109,120,826)</u>	<u>\$ 273,410,657</u>	<u>\$ (108,376,534)</u>
J E A				
Electric Operations	1,308,634,926	91,720,182	1,285,965,741	92,270,692
Electric Capital	170,000,000		170,000,000	
Water & Sewer Operations	428,457,274	22,467,356	439,378,058	23,552,258
Water & Sewer Capital	195,000,000		225,500,000	
District Energy System Operations	9,089,118		9,247,921	
District Energy System Capital	3,657,000		3,071,000	
Total JEA	<u>\$ 2,114,838,318</u>		<u>\$ 2,133,162,720</u>	
Total Contribution to City General Fund		<u>\$ 114,187,538</u>		<u>\$ 115,822,950</u>
<b>Total of City Independent Agencies</b>	<b>\$ 2,621,879,431</b>	<b>\$ (408,436)</b>	<b>\$ 2,742,310,429</b>	<b>\$ 3,488,624</b>
Contribution to Shands Jacksonville		<u>(26,275,594)</u>		<u>(26,275,594)</u>
<b>Net General Government Contributions</b>		<b><u>\$ (26,684,030)</u></b>		<b><u>\$ (22,786,970)</u></b>
<b>Total of Jacksonville General Government Budget</b>	<b><u>\$ 2,166,068,795</u></b>		<b><u>\$ 2,192,192,223</u></b>	
<b>Total Budget, General Government and Independent Agencies</b>	<b><u>\$ 4,787,948,226</u></b>		<b><u>\$ 4,934,502,652</u></b>	

A Interfund and interagency transfers have not been eliminated.

**CITY OF JACKSONVILLE  
SUMMARY OF BUDGETS**

		FY 15-16 COUNCIL APPROVED	FY 16-17 MAYOR'S PROPOSED	FY 16-17 COUNCIL APPROVED
<b>GENERAL FUND</b>				
011	GENERAL FUND - GSD	1,058,536,581	1,093,808,724	
012	MOSQUITO CONTROL - STATE 1	48,546	51,666	
015	PROPERTY APPRAISER	10,066,959	10,128,193	
016	CLERK OF THE COURT	3,817,218	3,836,080	
017	TAX COLLECTOR	16,268,826	16,310,238	
018	EMERGENCY CONTINGENCY - SEC 106.107	52,474,990	52,691,309	
019	JACKSONVILLE JOURNEY	5,093,013	4,382,992	
01A	SPECIAL EVENTS	4,880,673	6,349,161	
<b>TOTAL</b>	<b>GENERAL FUND</b>	<b>1,151,186,806</b>	<b>1,187,558,363</b>	
<b>SPECIAL REVENUE FUNDS</b>				
110	PLANNING, ECONOMIC DEV. & CONCUR MNGT	8,561,702 <b>A</b>	1,085,760	
120	AIR POLLUTION CONTROL & MONITORING	1,801,919	1,676,694	
130	SPORTS, CONVENTION & TOURISM DEV	6,845,509	7,387,307	
140	TRANSPORTATION	116,606,745	119,371,091	
150	GENERAL GOVERNMENT	22,204,067	21,706,125	
170	EMERGENCY 911	4,246,991	4,421,002	
180	TAX INCREMENT DISTRICTS	30,434,498	34,895,216	
190	JACKSONVILLE CHILDREN'S COMMISSION	23,419,771	24,311,728	
1A0	COMMUNITY DEVELOPMENT BLOCK GRANT	195,008	195,000	
1D0	MAINTENANCE, PARKS AND RECREATION	7,065,392	7,484,289	
1F0	OTHER FEDERAL, STATE & LOCAL GRANTS	130,583 <b>A</b>	200,000	
1H0	GENERAL GOVERNMENT	1,000,598	1,565,896	
1I0	BETTER JACKSONVILLE TRUST FD	72,547,471	70,341,627	
1L0	SPECIAL ASSESSMENT FUND	750,881	294,702	
1N0	JACKSONVILLE HOUSING COMMISSION	507,634		
1S0	GENERAL GOVERNMENT - BUDGETED		1,510,014	
<b>TOTAL</b>	<b>SPECIAL REVENUE FUNDS</b>	<b>296,318,769</b>	<b>296,446,451</b>	
<b>DEBT SERVICE FUNDS</b>				
220	SPECIAL BONDED DEBT OBLIGATIONS	1,533,054		
250	SPECIAL BONDED DEBT OBLIGATIONS	929		
<b>TOTAL</b>	<b>DEBT SERVICE FUNDS</b>	<b>1,533,983</b>		
<b>CAPITAL PROJECT FUNDS</b>				
310	BOND PROJECTS	1,375,823 <b>A</b>		
320	GENERAL PROJECTS	46,738,068 <b>A</b>	47,466,159	
330	GRANT PROJECTS	711,596	1,186,350	
340	RIVER CITY RENAISSANCE PROJECT	30,728 <b>A</b>		
360	BOND PROJECTS	682,153 <b>A</b>		
<b>TOTAL</b>	<b>CAPITAL PROJECT FUNDS</b>	<b>49,538,368</b>	<b>48,652,509</b>	
<b>ENTERPRISE FUNDS</b>				
410	PUBLIC PARKING SYSTEM	6,175,929	4,098,479	
430	MOTOR VEHICLE INSPECTION	496,396	464,419	
440	SOLID WASTE DISPOSAL	94,385,104 <b>A</b>	83,596,354	
450	MAYPORT FERRY	4,993,318		
460	STORMWATER SERVICES	46,424,770	42,196,860	
4A0	MUNICIPAL STADIUM	42,639,263 <b>B</b>		
4B0	MEMORIAL ARENA	14,107,691		
4C0	BASEBALL STADIUM	4,494,362		
4D0	PERFORMING ARTS CENTER	4,100,480		
4E0	CONVENTION CENTER	3,758,419 <b>B</b>		
4F0	EQUESTRIAN CNT/NEFL EQUESTRAIN SOCIETY	656,650	402,553	
4G0	SPORTS COMPLEX CAPITAL MAINT	6,155,196	7,055,880	
4H0	RITZ THEATER	2,105,611 <b>B</b>		
4K0	CITY VENUES		76,224,462 <b>B</b>	
<b>TOTAL</b>	<b>ENTERPRISE FUNDS</b>	<b>230,493,189</b>	<b>214,039,007</b>	

# INTERNAL SERVICE FUNDS

510	FLEET MANAGEMENT	75,508,730	81,206,497
520	PURCHASING	2,435,723	2,441,652
530	INFORMATION TECHNOLOGIES	34,480,793	36,586,155
550	OFFICE OF GENERAL COUNSEL	9,617,907	9,366,976
560	SELF INSURANCE	37,908,443	39,460,061
570	GROUP HEALTH	96,541,427	94,260,698
580	INSURED PROGRAMS	7,303,778	7,802,077
590	DEBT MANAGEMENT FUNDS	76,336,015 <b>C</b>	110,086,078
5A0	PUBLIC WORKS	44,212,713	46,582,433
<b>TOTAL</b>	<b>INTERNAL SERVICE FUNDS</b>	<b>384,345,529</b>	<b>427,792,627</b>

# TRUST AND AGENCY FUNDS

610	GENERAL EMPLOYEES PENSION TRUST	15,272,505	13,971,655
640	EXPENDABLE TRUST FUND	130,053 <b>D</b>	1,581,611
<b>TOTAL</b>	<b>TRUST AND AGENCY FUNDS</b>	<b>15,402,558</b>	<b>15,553,266</b>

# COMPONENT UNITS

750	OFFICE OF ECONOMIC DEVELOPMENT		2,150,000
<b>TOTAL</b>	<b>COMPONENT UNITS</b>		<b>2,150,000</b>

# TOTAL FOR ALL GENERAL GOVERNMENT FUNDS

		2,128,819,202	2,192,192,223
A)	(32,366)		
C)	34,676,966		
D)	2,604,993		
	<b>37,249,693</b>		
<b>TOTAL FY 2015/16 AS APPROVED BY COUNCIL</b>	<b>2,166,068,795</b>		

## Comments:

- The amounts identified are overstated, in total, by \$32,366 from the FY 15/16 Council Approved Budget.
- City Venues (4K0), proposed at \$76,224,462, includes activities previously included in Municipal Stadium (4A0), Memorial Arena (4B0), Baseball Stadium (4C0), Performing Arts Center (4D0), Convention Center (4E0) and Ritz Theater (4H0). The true proposed increase in funding for these activities is \$5,018,636.
- This amount has been intentionally understated by \$34,676,966 for comparison purposes due to the removal of most of the Debt Management Funds (590) from the Mayor's Proposed Budget. The only subfund that remains is the Debt Management Fund (S/F 592).
- This amount has been intentionally understated by \$2,604,993 for comparison purposes due to the removal of Inmate Welfare Trust (S/F 64A) and Federal Forfeitures Trust (S/F 64E) from the Mayor's Proposed Budget. These items are proposed to be approved through separate legislation.

CITY OF JACKSONVILLE, FLORIDA  
SUMMARY OF EMPLOYEE CAPS BY SUBFUND

	FY 15-16 COUNCIL APPROVED	FY 16-17 MAYOR'S PROPOSED	FY 16-17 COUNCIL APPROVED	CHANGE FROM FY16
<b>GENERAL FUND</b>				
011 GENERAL FUND - GSD	5,844	5,931		87
015 PROPERTY APPRAISER	120	118		(2)
016 CLERK OF THE COURT	32	32		0
017 TAX COLLECTOR	226	226		0
019 JACKSONVILLE JOURNEY	0	4		4
01A SPECIAL EVENTS	14	14		0
<b>TOTAL GENERAL FUND</b>	<b>6,236</b>	<b>6,325</b>		<b>89</b>
<b>SPECIAL REVENUE FUNDS</b>				
112 CONCURRENCY MANAGEMENT SYSTEM	6	6		0
121 AIR POLLUTION TAG FEE	7	6		(1)
127 AIR POLLUTION EPA - SEC 111.750	13	11		(2)
132 TOURIST DEVELOPMENT COUNCIL-SEC 111.600	1	1		0
154 HAZARDOUS WASTE PROGRAM	5	5		0
159 BUILDING INSPECTION	131	135		4
15B DUVAL CO. LAW LIBRARY - SEC 111.385	3	0		(3)
15L JUVENILE DRUG COURT - SEC 111.385	4	0		(4)
15Q JUDICIAL SUPPORT - SEC 111.385	2	0		(2)
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
1S1 COURT COSTS \$65 FEE FS: 939.185	0	9		9
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>256</b>	<b>257</b>		<b>1</b>
<b>ENTERPRISE FUNDS</b>				
411 ON-STREET PARKING	25	0		(25)
412 PUBLIC PARKING	11	36		25
431 MOTOR VEHICLE INSPECTION - SEC 110.407	7	7		0
441 SOLID WASTE DISPOSAL	116	116		0
461 STORMWATER SERVICES	46	54		8
<b>TOTAL ENTERPRISE FUNDS</b>	<b>205</b>	<b>213</b>		<b>8</b>
<b>INTERNAL SERVICE FUNDS</b>				
511 FLEET MGMT - OPERATIONS	108	108		0
512 FLEET MGMT - VEHICLE REPLACEMENT	3	3		0
521 COPY CENTER / CENTRAL MAILROOM	5	5		0
531 ITD OPERATIONS	126	121		(5)
534 RADIO COMMUNICATIONS	10	10		0
551 OFFICE OF GENERAL COUNSEL	61	63		2
561 SELF INSURANCE	21	22		1
571 GROUP HEALTH	8	8		0
581 INSURED PROGRAMS	5	6		1
5A1 PUBLIC BUILDING ALLOCATIONS	59	59		0
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>406</b>	<b>405</b>		<b>(1)</b>
<b>TRUST AND AGENCY FUNDS</b>				
611 GENERAL EMPLOYEES PENSION	6	5		(1)
<b>TOTAL TRUST AND AGENCY FUNDS</b>	<b>6</b>	<b>5</b>		<b>(1)</b>
<b>TOTAL EMPLOYEE CAP FOR ALL SUBFUNDS</b>	<b>7,109</b>	<b>7,205</b>		<b>96</b>

**Council Auditor's Office  
Mayor's FY 2016/2017 Proposed Budget  
Overall Employee Cap Reconciliation**

FY 2015/2016 Council Approved Employee Cap (City-Wide)	7,109
Net Change in Positions during FY 2015/2016	3 *
Sub-total FY 2015/2016	<u>7,112</u>
Positions Added in Mayor's Proposed FY 2016/2017 Budget	105 **
Positions Eliminated in Mayor's Proposed FY 2016/2017 Budget	(12) ***
Proposed FY 2016/2017 Employee Cap (City-Wide)	<u><u>7,205</u></u>

**Notes:**

\* The net change in positions during fiscal year 2015/16 is due to following changes:

- Added four (4) positions for the Library Enhancement Access Program in the Jacksonville Journey fund as approved by Ordinance 2015-720-E (Non-General Fund/GSD).
- Added two (2) positions in the Office of General Counsel as approved by Ordinance 2016-258-E (Non-General Fund/GSD).
- Eliminated two (2) positions from the Supervisor of Elections (General Fund/GSD).
- Eliminated one (1) position in the Fire and Rescue Department (General Fund/GSD).

\*\* The positions being added in the proposed budget for FY 2016/2017 are:

- Eighty (80) in the Sheriff's Office (General Fund/GSD).
- Twelve (12) in the Fire and Rescue (General Fund/GSD) which were moved from the Fire and Rescue Grants (S/F 1F9).
- Four (4) in Building Inspection (Non-General Fund/GSD).
- Three (3) in City Council (General Fund/GSD).
- Three (3) in Finance and Administration (General Fund/GSD) which are unfunded.
- Two (2) in Neighborhoods (General Fund/GSD).
- One (1) in Self Insurance (Non-General Fund/GSD).

\*\*\* The positions being eliminated in the proposed budget for FY 2016/2017 are:

- Five (5) in ITD Operations (Non-General Fund/GSD).
- Two (2) in Mayor's Office (General Fund/GSD).
- Two (2) in Property Appraiser (Non-General Fund/GSD).
- Two (2) in Air Pollution EPA (Non-General Fund/GSD).
- One (1) in Air Pollution Tag Fee (Non-General Fund/GSD).

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

	FY 15-16 Council Approved	FY 16-17 Mayor's Proposed	FY 16-17 Council Approved	Change From FY 16
<b>FULL TIME EMPLOYEE POSITIONS</b>				
ADVISORY BOARDS & COMMISSIONS	4	4		0
CITY COUNCIL	78	81		3
COURTS	2	2		0
DOWNTOWN INVESTMENT AUTHORITY	5	5		0
EMPLOYEE SERVICES	42	42		0
FINANCE AND ADMINISTRATION	62	104		42
FIRE AND RESCUE	1,300	1,311		11
HUMAN RIGHTS COMMISSION	6	6		0
INTRA-GOVERNMENTAL SERVICES	61	0		-61
MAYOR'S OFFICE	32	28		-4
MEDICAL EXAMINER	27	27		0
MILITARY AFFAIRS AND VETERANS	14	14		0
NEIGHBORHOODS	174	204		30
OFFICE OF ECONOMIC DEVELOPMENT	12	12		0
OFFICE OF ETHICS, COMPLIANCE&OVERSIGHT	1	1		0
OFFICE OF GENERAL COUNSEL	2	2		0
OFFICE OF INSPECTOR GENERAL	7	7		0
OFFICE OF SPORTS & ENTERTAINMENT	4	5		1
OFFICE OF THE SHERIFF	3,096	3,176		80
PARKS, RECREATION & COMMUNITY SVCS	249	247		-2
PLANNING AND DEVELOPMENT	35	32		-3
PUBLIC LIBRARIES	293	293		0
PUBLIC WORKS	305	297		-8
SUPERVISOR OF ELECTIONS	33	31		-2
<b>TOTAL FULL TIME EMPLOYEE POSITIONS</b>				
<b>GENERAL FUND - GENERAL SERVICES DISTRICT</b>	<u>5,844</u>	<u>5,931</u>		<u>87</u>

Overall Explanation:

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

City Council: The proposed budget includes adding three (3) positions (two funded and one unfunded).

Finance and Administration: The proposed budget includes adding three (3) unfunded positions. Thirty-seven (37) positions were transferred in from Intra-governmental Services during the reorganization pursuant to Ordinance 2016-140-E. Two (2) positions were also transferred in from Parks, Recreation & Community Services.

Fire and Rescue: The proposed budget includes adding twelve (12) positions. These positions were transferred from Fire and Rescue Grants (S/F 1F9). Also, one (1) Emergency Preparedness position was eliminated during FY 2015/16.

Intra-governmental Services: Thirty-seven (37) positions were transferred to Finance and Administration and twenty-four (24) positions were transferred to Neighborhoods during the 2015/16 reorganization pursuant to Ordinance 2016-140-E.

Mayor's Office: The proposed budget includes eliminating two (2) unfunded positions. Additionally, two (2) unfunded positions were transferred out to other departments during 2015/16.

Neighborhoods: The proposed budget includes adding two (2) positions. Twenty-four (24) positions were transferred in from Intra-governmental Services, three (3) positions were transferred in from Planning and Development, and one (1) position was transferred in from the Mayor's Office during the 2015/16 reorganization pursuant to Ordinance 2016-140-E.

Office of Sports & Entertainment: One (1) position was transferred in from the Mayor's Office during FY 2015/16.

Office of the Sheriff: Eighty (80) positions are proposed to be added in the 2016/17 budget. Forty (40) of these would be for new Community Service Officers (CSO's) and the other forty (40) would be for new police officers.

Parks, Recreation & Community Services: Two (2) positions were transferred to Finance and Administration during FY 2015/16.

Planning and Development: Three (3) positions were transferred to Neighborhoods during the 2015/16 reorganization pursuant to Ordinance 2016-140-E.

Public Works: The proposed budget includes transferring eight (8) positions to Stormwater Services (S/F 461).

Supervisor of Elections: Two (2) positions were eliminated during FY 2015/16.

**COUNCIL AUDITOR'S OFFICE  
GENERAL FUND - GSD PERSONNEL EXPENSES  
PROPOSED FY 2016/17 BUDGET**

	<b>2015/2016 Council Approved</b>	<b>2016/2017 Mayor's Proposed</b>	<b>\$ Change</b>	<b>% Change</b>
(A) <b>SALARIES</b>	\$ 351,298,556	\$ 355,999,702	\$ 4,701,146	1.34%
(B) <b>EMPLOYER PROVIDED BENEFITS</b>	\$ 276,339,885	\$ 302,746,027	\$ 26,406,142	9.56%
(C) <b>SALARIES/ BENEFITS LAPSES</b>	\$ (7,578,784)	\$ (8,686,167)	\$ (1,107,383)	14.61%
<b>TOTAL PERSONNEL</b>	<u>\$ 620,059,657</u>	<u>\$ 650,059,562</u>	<u>\$ 29,999,905</u>	4.84%

- (A) Overall, salary expenses within the General Fund-GSD increased by \$4,701,146, or 1.34%. Regular salaries increased by \$2,378,906 and overtime salaries increased by \$2,615,145. These increases were partially offset by a \$459,618 decrease in leave sell back.

Regular salaries are increasing by \$2,378,906 partly due to increases of \$917,748 in the Office of the Sheriff and \$393,985 in Fire and Rescue. The increase in the Office of the Sheriff is mainly attributable to the addition of 6 months of funding for (40) Community Service Officers and (40) Police Officers. 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. The increase in Fire and Rescue can be attributable to the funding of (12) positions that were grant funded in FY 2015/16. Additionally, there are salary increases, net of the re-org, of \$394,136 for the Finance Department and \$264,731 for the Neighborhoods Department. These increases can be attributed to employee turnover, salary increases and the net addition of 5 and 3 FTE's, respectively.

Overtime salaries are increasing by \$2,615,145 primarily due to an increase of \$1,346,944 for Fire and Rescue and \$1,332,848 for the Office of the Sheriff. These increase are in addition to the 80 new positions in the Office of the Sheriff and 12 positions in Fire and Rescue that were previously grant funded.

Leave sell back is decreasing by \$459,618 primarily due to a decrease of \$655,864 for the Office of the Sheriff, offset by an increase of \$259,416 for Fire and Rescue. These amounts are based on estimates provided by Human Resources.

- (B) The City's pension contribution rates for two of the three City defined benefit plans are increasing over last year's percentages while the third is decreasing slightly.

Pension Plan	FY 2015/16		FY 2016/17	
	Rate	Amount	Rate	Amount
General Employees' Pension Plan	33.50%	\$ 24,678,152	37.09%	\$ 26,479,010
Corrections Officers' Pension Plan	68.64%	\$ 20,498,295	67.73%	\$ 19,860,841
Police & Fire Pension Plan	109.92%	\$ 153,931,494	119.60%	\$ 178,824,437

The City's FRS pension contribution rates for participating Special Risk, Elected Officials and DROP from FRS membership classes are all increasing over last year's percentages. Please note the General Employees Pension Plan total includes Disability Fund but not the Defined Contribution.

FRS Membership Class	FY 2015/16		FY 2016/17	
	Rate	Amount	Rate	Amount
Special Risk	22.04%	\$ 196,814	22.57%	\$ 198,504
Elected Officials	42.27%	\$ 361,930	42.47%	\$ 305,911
DROP from FRS	12.88%	\$ 37,660	12.99%	\$ 46,617

Workers' Compensation (including Heart and Hypertension) is decreasing by a net \$801,761. The main change is a net decrease to Fire and Rescue of \$1,654,222 offset by a net increase to the Office of the Sheriff of \$978,099. These are based on the annual actuarial study and how interest earned and administrative expenses of Workers' Compensation are allocated amongst the users. There were no significant changes in the distribution of Workers' Compensation amongst the different users.

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

**COUNCIL AUDITOR'S OFFICE  
MAYOR'S PROPOSED FY 2016/17 BUDGET  
SALARY LAPSE SCHEDULE**

<b>SF</b>	<b>Department</b>	<b>FY 15/16 Council Approved</b>	<b>FY 16/17 Proposed</b>	<b>Change</b>
<b>GSD Salary and Benefits Lapse<sup>1</sup></b>				
011	Non-Departmental <sup>1</sup>	(3,713,159)	(3,975,011)	(261,852)
011	Supervisor of Elections <sup>2</sup>	(24,644)	-	24,644
011	Office of the Sheriff <sup>3</sup>	(3,840,981)	(4,711,156)	(870,175)
<b>Total General Fund/GSD</b>		<b>(7,578,784)</b>	<b>(8,686,167)</b>	<b>(1,107,383)</b>

**Salary and Benefits Lapse by Non-GSD Subfund**

015	Property Appraiser	(140,401)	(150,688)	(10,287)
016	Clerk of the Court	(73,335)	(66,514)	6,821
017	Tax Collector	(330,201)	(390,570)	(60,369)
01A	Special Events	(12,168)	(15,122)	(2,954)
159	Building Inspection	(99,558)	(152,274)	(52,716)
15V	Teen Court Programs Trust	(15,074)	(17,859)	(2,785)
15W	Library Conference Facility Trust	2,224	-	(2,224)
191	Jacksonville Children's Commission	(72,564)	(71,061)	1,503
1D1	Huguenot Park	(14,011)	(9,836)	4,175
1D2	Kathryn A. Hanna Park	(19,506)	(17,061)	2,445
1DA	Cecil Field Commerce Center	(12,028)	(10,266)	1,762
411	On-Street Parking	(35,700)	-	35,700
412	Off-Street Parking	(10,417)	(52,023)	(41,606)
431	Motor Vehicle Inspection	(14,972)	(17,455)	(2,483)
441	Solid Waste Disposal	(189,419)	(177,701)	11,718
511	Fleet Management - Operations	(259,970)	(281,208)	(21,238)
531	ITD Operations	(405,165)	(439,567)	(34,402)
534	Radio Communications	(11,646)	(13,029)	(1,383)
551	Office of General Counsel	(296,046)	(308,901)	(12,855)
561	Self Insurance	(22,580)	(22,659)	(79)
571	Group Health	(18,083)	(15,989)	2,094
581	Insured Programs	(12,380)	(15,840)	(3,460)
5A1	Public Building Allocations	(85,372)	(92,256)	(6,884)
<b>Total Lapse for Other Sub-funds</b>		<b>(2,148,372)</b>	<b>(2,337,879)</b>	<b>(189,507)</b>
<b>Total Budgeted Lapse</b>		<b>(9,727,156)</b>	<b>(11,024,046)</b>	<b>(1,296,890)</b>

<sup>1</sup> **Non-Departmental GSD Lapse**

The personnel lapse is generally applied to the non-departmental index code as opposed to the individual departments in the General Services District. 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.

<sup>2</sup> **Supervisor of Elections Non-Departmental Lapse**

The Supervisor of Elections Office previously had its lapse depicted here since Section 110.506 (b) of Municipal Code allowed savings from operation for the Supervisor of Elections to be utilized to accelerate the banking fund project debt. However, this section was removed with the passage of 2015-483-E; therefore, the Supervisor of Elections Lapse is included in the Non-Departmental Lapse in the proposed budget.

<sup>3</sup> **Office of the Sheriff Non-Departmental Lapse**

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.



**CITY OF JACKSONVILLE, FLORIDA**  
**GENERAL FUND/GENERAL SERVICES DISTRICT (011)**  
**SCHEDULE OF REVENUES**

	FN	FY 15/16 COUNCIL APPROVED	FY 16/17 MAYOR'S PROPOSED	INCREASE/ (DECREASE)	RECOMMENDATION REFERENCE
<b>NON-DEPARTMENTAL REVENUES</b>					
AD VALOREM TAXES	A	\$ 559,323,331	\$ 587,336,942	\$ 28,013,611	
DISTRIBUTIONS TO TAX INCREMENT DISTRICTS		(24,050,476)	(26,753,080)	(2,702,604)	
<b>NET AD VALOREM TAXES</b>		<b>\$ 535,272,855</b>	<b>\$ 560,583,862</b>	<b>\$ 25,311,007</b>	
COMMUNICATIONS SERVICES TAX		35,285,231	34,971,946	(313,285)	1
CONTRIBUTIONS FROM OTHER FUNDS	B	11,669,310	10,079,980	(1,589,330)	
CONTRIBUTIONS FROM OTHER LOCAL UNITS	C	114,187,538	115,822,950	1,635,412	
DISPOSITION OF FIXED ASSETS		89,000	71,000	(18,000)	
FEDERAL GRANTS	D	557,261	601,398	44,137	2
FEDERAL PAYMENTS IN LIEU OF TAXES		25,119	25,119	-	
FRANCHISE FEES	E	39,233,412	39,731,812	498,400	
INTEREST, INCL PROFITS ON INVESTMENTS	F	3,264,798	3,287,614	22,816	
LOCAL BUSINESS TAX	G	7,317,305	6,710,061	(607,244)	
NON OPERATING SOURCES	H	7,405,038	3,011,047	(4,393,991)	
OTHER CHARGES FOR SERVICES	I	10,285,059	10,031,329	(253,730)	3
OTHER FINES AND/OR FORFEITS	J	1,189,328	1,253,998	64,670	4
OTHER MISCELLANEOUS REVENUE	K	5,943,150	5,634,558	(308,592)	5
RENTS AND ROYALTIES	L	100,000	100,000	-	
SALES AND USE TAXES		1,050,537	1,083,630	33,093	
STATE SHARED REVENUES	M	151,390,433	162,040,134	10,649,701	6, 7, 8, 9, 10
UTILITY SERVICE TAXES		85,828,708	88,519,503	2,690,795	
VIOLATIONS OF LOCAL ORDINANCES		1,000	500	(500)	
<b>TOTAL NON-DEPARTMENTAL REVENUES</b>		<b>\$ 1,010,095,082</b>	<b>\$ 1,043,560,441</b>	<b>\$ 33,465,359</b>	
ADVISORY BOARDS		\$ 110,500	\$ 238,500	\$ 128,000	
CITY COUNCIL		300,565	353,062	52,497	
DOWNTOWN INVESTMENT AUTHORITY		35,000	39,820	4,820	
EMPLOYEE SERVICES		1,500	1,500	-	
FINANCE		29,920	91,076	61,156	
FIRE AND RESCUE		30,513,520	30,817,911	304,391	
HUMAN RIGHTS COMMISSION		78,750	75,400	(3,350)	
INTRA-GOVERNMENTAL SERVICES		66,946	-	(66,946)	
MAYOR'S OFFICE		1,000	98,500	97,500	
MEDICAL EXAMINER		1,334,295	1,446,225	111,930	
MILITARY AFFAIRS, VET & DISABLED SVCS		800	500	(300)	
NEIGHBORHOODS (FORMERLY REGULATORY COMPLIANCE)		1,366,886	1,536,017	169,131	
OFFICE OF ECONOMIC DEVELOPMENT		1,000	120	(880)	
OFFICE OF THE SHERIFF		8,679,855	9,281,443	601,588	
PARKS, RECREATION & COMMUNITY SERVICES		841,575	766,410	(75,165)	
PLANNING AND DEVELOPMENT		745,414	725,414	(20,000)	
PUBLIC LIBRARIES		263,800	298,248	34,448	
PUBLIC WORKS		4,055,173	4,453,137	397,964	
SUPERVISOR OF ELECTIONS		15,000	25,000	10,000	
<b>TOTAL DEPARTMENTAL REVENUES</b>	N	<b>\$ 48,441,499</b>	<b>\$ 50,248,283</b>	<b>\$ 1,806,784</b>	
<b>TOTAL GENERAL FUND/GENERAL SERVICES DISTRICT (011) REVENUES</b>		<b>\$ 1,058,536,581</b>	<b>\$ 1,093,808,724</b>	<b>\$ 35,272,143</b>	

CITY OF JACKSONVILLE, FLORIDA					
GENERAL FUND/GENERAL SERVICES DISTRICT (011)					
SCHEDULE OF REVENUES					
	FN	FY 15/16 COUNCIL APPROVED	FY 16/17 MAYOR'S PROPOSED	INCREASE/ (DECREASE)	RECOMMENDATION REFERENCE
<b>CONTRIBUTIONS FROM OTHER FUNDS</b>					
TRANSFER FROM DUVAL CO DRG ABUSE (SF 156)	O	\$ 30,000	\$ -	\$ (30,000)	
TRANSFER FR BLDG INSPECTION (SF 159)	P	2,520,674	-	(2,520,674)	
TRANSFER FROM SOUTHSIDE TID (SF 182)	Q	345,681	2,352,101	2,006,420	NOTE 1
TRANSFER FR NW REDV TID (SF 183)	R	-	2,699,229	2,699,229	NOTE 1
TRANSFER FR JIA REDV TID (SF 185)	S	1,500,000	-	(1,500,000)	
TRANSFER FR SOUTEL/KING TID (SF 186)	T	1,471,106	-	(1,471,106)	
TRANSFER FROM COMMUNITY DEV (SF 1A1)	U	120,008	120,000	(8)	
TRANSFER FROM ADULT ARCADE (SF 1HK)	V	-	331,218	331,218	
TRANSFER FROM CODE ENF (SF 1L2)	W	750,881	-	(750,881)	
TRANSFER FROM HOUSING (SF 1N1)	X	507,634	-	(507,634)	
TRANSFER FROM GEN CAP PROJ (SF 322)	Y	980,000	964,000	(16,000)	CONCERN 1
TRANSFER FROM GEN COUNSEL (SF 551)	Z	644,296	-	(644,296)	
TRANSFER FROM PUBLIC BUILDINGS (SF 5A1)	AA	2,649,030	2,767,795	118,765	
TRANSFER FROM RED LIGHT CAMERA REVENUE (SF 64C)	BB	150,000	845,637	695,637	
<b>TOTAL CONTRIBUTIONS FROM OTHER FUNDS</b>		<b>\$ 11,669,310</b>	<b>\$ 10,079,980</b>	<b>\$ (1,589,330)</b>	
<b>CONTRIBUTIONS FROM OTHER LOCAL UNITS</b>					
CONTRIBUTION FROM JEA ELECTRIC		\$ 91,720,182	\$ 92,270,692	\$ 550,510	
CONTRIBUTION FROM JEA WATER & SEWER		22,467,356	23,552,258	1,084,902	
<b>TOTAL CONTRIBUTIONS FROM OTHER LOCAL UNITS</b>	<b>CC</b>	<b>\$ 114,187,538</b>	<b>\$ 115,822,950</b>	<b>\$ 1,635,412</b>	
<b>STATE SHARED REVENUE DETAIL</b>					
1/2 CENT SALES TAX	DD	\$ 90,261,955	\$ 93,686,265	\$ 3,424,310	6
ALCOHOLIC BEVERAGE LICENSE		693,334	699,918	6,584	
GASOLINE TAXES 7TH CENT		3,802,222	3,875,983	73,761	7
INSURANCE AGENTS LICENSES		186,053	184,404	(1,649)	
MOBILE HOME LICENSES		224,511	233,606	9,095	
MOTOR FUEL USE TAX-COUNTY		21,830	14,802	(7,028)	
MUNICIPAL FUEL TAX REFUND		214,699	169,020	(45,679)	
REV SHARED-1/17 CIGARETTE TAX		341,079	388,270	47,191	
REV SHARED-8TH CENT GAS TAX		6,377,918	6,936,908	558,990	8
REV SHARED-COUNTY SALES		21,470,457	23,462,010	1,991,553	9
REV SHARED-MUNICIPAL SALES		20,522,665	24,920,141	4,397,476	
SPECIAL FUEL & MOTOR FUEL USE TAX		-	2,500	2,500	
REV SHARED-POPULATION(6.24) FS248.23(2)		5,549,737	5,646,763	97,026	
SURPLUS GAS TAX		1,723,973	1,819,544	95,571	10
<b>TOTAL STATE SHARED REVENUE</b>		<b>\$ 151,390,433</b>	<b>\$ 162,040,134</b>	<b>\$ 10,649,701</b>	

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

<b>FOOTNOTES:</b>	
<b>A.</b>	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 \$587,336,942 in Ad Valorem Taxes and are in accordance with the interlocal agreements.
<b>B.</b>	A breakdown of Contributions from Other Funds can be seen on the Supporting Revenue Detail page.
<b>C.</b>	A breakdown of Contributions from Other Local Units can be seen on the Supporting Revenue Detail page.
<b>D.</b>	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. See recommendation #2 below.
<b>E.</b>	Franchise Fees include payments from JEA and other businesses for the sale of water/sewer, electric and gas.
<b>F.</b>	This includes Investment Pool Earnings and Interest Income. The assumed interest rate in the FY 15/16 approved budget was 2.19%. Using the Treasury Division's estimated interest rate of 2.05% for FY 16/17, projected investment pool earnings would be approximately \$3.7 million. The Mayor's proposed budget includes a more conservative amount of \$3.3 million.
<b>G.</b>	The Local Business Taxes are those fees paid by businesses that are located in Duval County. The projected decrease is based on year to date actual growth over the prior year.
<b>H.</b>	This represents a transfer from fund balance. Of the total proposed FY 16/17 transfer amount, \$27,372 will be transferred out to 2016 Authorized Capital Projects (Subfund 32E) and \$2,983,675 will be placed in a FY 16/17 collective bargaining contingency account (JXRS011MACB).
<b>I.</b>	Other Charges for Services includes the indirect cost recovery, which represents allocations to non-general funds for administrative services and overhead costs used by those activities. The decrease is due to not budgeting homestead and back assessment lien revenue of \$300,000 in FY 16/17, since this revenue is now being remitted with gross ad valorem revenues and is not being accounted for separately. The decrease is partially offset by an increase of \$46,270 in indirect cost recovery. See recommendation #3 below.
<b>J.</b>	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. See recommendation #4 below.
<b>K.</b>	Other Miscellaneous Revenue consists primarily of a Payment in Lieu of Taxes by Florida Power and Light, indirect cost recovered from grant subfunds, and fees received for the inmate pay telephone system and from payphones residing on City property. The decrease is a result of projected decreases in the payment in lieu of taxes by Florida Power and Light and indirect cost recovery, partially offset by a projected increase in phone fee revenue. See recommendation #5 below.
<b>L.</b>	Rents and Royalties represents the Jacksonville Landing annual rent payment.
<b>M.</b>	A breakdown of State-Shared revenues can be seen on the Supporting Revenue Detail Page.
<b>N.</b>	Departmental Revenues will be discussed with the departmental budgets.
<b>O.</b>	The FY 15/16 transfer was used to partially fund the alcohol rehab program. In FY 16/17, Subfund 156 is budgeted to transfer funds to the Court Costs \$65 fee subfund (SF 1S1) in support of the juvenile drug court program.
<b>P.</b>	There is no budgeted transfer from Building Inspection (Subfund 159) in the FY 16/17 proposed budget. The FY 15/16 transfer represented a repayment to the General Fund for subsidies made to Subfund 159 during the economic downturn.
<b>Q.</b>	Of the total FY 16/17 proposed transfer, \$360,572 will be used for administrative costs per Code Sec. 111.640 (c). The remaining amount of \$1,991,529 is equal to the Southbank Tax Increment District's (Subfund 182) available fund balance as of 9/30/15 and will be used for one time items. See note below.
<b>R.</b>	The FY 16/17 proposed transfer will be used for one time items and represents the available fund balance in the Northside West Tax Increment District (Subfund 183) as of 9/30/15. See note below.
<b>S.</b>	There is no budgeted transfer from the JIA Tax Increment District (Subfund 185) in the FY 16/17 proposed budget. The FY 15/16 transfer represented estimated fund balance at the end of FY 14/15.
<b>T.</b>	There is no budgeted transfer from the Soutel/Moncrief Tax Increment District (Subfund 186) in the FY 16/17 proposed budget. The FY 15/16 transfer represented a transfer to a contingency account pursuant to 2006-591-E. This will be addressed during the review of the Soutel/Moncrief Tax Increment District budget.
<b>U.</b>	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.
<b>V.</b>	The FY 16/17 proposed transfer represents available funding within Adult Arcades (Subfund 1HK) which is being transferred to the General Fund/General Services District to cover one time capital items within the Office of the Sheriff.
<b>W.</b>	There is no budgeted transfer from the Code Enforcement Revolving Fund (Subfund 1L2) in the FY 16/17 proposed budget. The FY 15/16 transfer was made in order to offset the costs of nuisance abatement incurred by the Mowing and Landscape Maintenance Division within the General Fund/GSD.
<b>X.</b>	There is no budgeted transfer from the Vacant Property Registry (Subfund 1N1) in the FY 16/17 proposed budget. The FY 15/16 transfer was used to fund blight awareness and Code Compliance for vacant properties in targeted areas.
<b>Y.</b>	Subfund 4K1 (City Venues) transfers funds to Subfund 322 annually as part of two loan repayments. Beginning in FY 15/16, Subfund 322 has transferred these repayments back to the General Fund/GSD to offset the General Fund subsidy to the venues. See concern #1 below.
<b>Z.</b>	There is no budgeted transfer from the Office of General Counsel (Subfund 551) in the FY 16/17 proposed budget. The FY 15/16 transfer was used to fund equipment for an additional 40 police officers and 40 community service officers.

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

<b>AA.</b>	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.
<b>BB.</b>	This represents projected revenue from red light camera fines for the period of July 2016 through June 2017. 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. Per JSO, the transfer in FY 15/16 will be \$1,119,272.
<b>CC.</b>	The budgeted contribution from JEA Electric and Water & Sewer reflects the revised calculation for the annual contribution to the City pursuant to Ordinance 2015-764-E, which is based on a percentage of JEA's gross revenue with a guaranteed minimum.
<b>DD.</b>	The FY 2016/17 proposed budget for half-cent sales tax revenue is equal to the State's estimate. See recommendation #6 below.

**RECOMMENDATIONS:**

<b>1.</b>	We recommend that the Communication Services Tax (CST) revenue be decreased by (\$3,245,813) to \$31,726,133 to align the budgeted revenue with the State's projection. The significant decrease in the State's estimate is an adjustment that the State makes as a result of data collected from communication service providers as well as results of CST audits. The adjustment for Duval County for FY 2016/17 is approximately \$2.2 million negative and was not factored into the Mayor's proposal. This will have a negative impact of (\$3,245,813) 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 \$650,062, a positive impact to Special Council Contingency.
<b>2.</b>	We recommend reducing the BABs interest rebate by \$151,749 to \$449,649 to reflect updated projections from the Treasury Division. This will have a negative impact of (\$151,749) on Special Council Contingency.
<b>3.</b>	We recommend reducing Indirect Cost Recovery by \$46,270 to budget the current year level for all subfunds. The most recent indirect cost study has not been completed at this time. This will have a negative impact of (\$46,270) on Special Council Contingency.
<b>4.</b>	We recommend decreasing the amount budgeted for Court Fines - Traffic by \$64,670 based on year-to-date actuals. This will have a negative impact of (\$64,670) on Special Council Contingency.
<b>5.</b>	We recommend increasing Payment in Lieu of Taxes - FPL by \$41,457 to \$2,886,841 in order to reflect the assessed values in progress and the proposed millage rates. This will have a positive impact of \$41,457 on Special Council Contingency.
<b>6.</b>	We recommend increasing the Half Cent Sales Tax by \$451,885 to \$94,138,150 based on historical growth. This will have a positive impact of \$451,885 to Special Council Contingency.
<b>7.</b>	We recommend increasing the 7th Cent Gasoline Tax revenue by \$128,122 to align the FY 16/17 budget with the State's estimate of \$4,004,105. This will have a positive impact of \$128,122 to Special Council Contingency.
<b>8.</b>	We recommend increasing the 8th Cent Gasoline Tax revenue by \$728,107 to \$7,665,015 based on historical growth. This will have a positive impact of \$728,107 to Special Council Contingency.
<b>9.</b>	We recommend increasing the County Sales Tax revenue by \$1,193,018 to \$24,655,028 based on historical growth. This will have a positive impact of \$1,193,018 to Special Council Contingency.
<b>10.</b>	We recommend increasing the Surplus Gas Tax revenue by \$2,729,315 to \$4,548,859 based on the 50/50 split per the interlocal agreement with JTA. There will be a corresponding increase in non-departmental expenditures when these funds are transferred to the fiscal agent. These combined corrections will have no impact to Special Council Contingency.

**The net effect of these recommendations results in a negative impact of \$315,851 to Special Council Contingency.**

**CONCERN:**

<b>1.</b>	The transfer of \$964,000 from General Capital Projects (Subfund 322) is being used to offset a GF/GSD subsidy to the fund (City Venues) 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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**COUNCIL AUDITOR'S OFFICE  
GENERAL FUND/GENERAL SERVICES DISTRICT (011)  
REVENUE FOOTNOTES AND RECOMMENDATIONS**

**NOTE 1:**

Municipal Code Section 111.640 contains the following language regarding the Southside, Northside West and Northside East TIDs:

(e) At the conclusion of each fiscal year, the Downtown Investment Authority is authorized to approve the expenditure of funds remaining in the Trust Funds after the payment of expenses pursuant to Section 163.387(6), Florida Statutes for the purpose of:

- (1) Reducing the amount of any indebtedness to which increment revenues are pledged;
- (2) Remaining in the Trust Funds for the purpose of later reducing any indebtedness to which increment revenues are pledged; or
- (3) Funding a specific redevelopment project pursuant to an approved community redevelopment plan which project will be completed within 3 years from the date of such appropriation.

If the expenditure of said funds have not been so approved by the end of the fiscal year by the Downtown Investment Authority, such funds shall be segregated and made available by the City Council for the purpose of economic development within Downtown.

A waiver of this section is necessary to authorize the use of transfers in the amount of \$1,991,529 from the Southside TID and \$2,699,229 from Northside West TID as proposed in the Mayor's budget. If not approved, there is a combined \$4,690,758 negative impact to Special Council Contingency.

**RECOMMENDATION:**

We recommend either:

1. The Council waive the provisions of Section 111.640 and authorize the use of fund balance transfers from the Southside TID (\$1,991,529) and the Northside West TID (\$2,699,229) as proposed in the Mayor's Budget.

**OR**

2. The Council remove the fund balance transfers and request the Administration to suggest funding to fill the \$4,690,758 negative impact to Special Council Contingency created by this action.

**CITY OF JACKSONVILLE, FLORIDA  
GENERAL FUND / GENERAL SERVICES DISTRICT (S/F 011)  
SUMMARY OF EXPENDITURES**

	<b>FY 15-16 COUNCIL APPROVED</b>	<b>FY 16-17 MAYOR'S PROPOSED</b>	<b>CHANGE FROM ORIGINAL BUDGET</b>	<b>% CHANGE</b>
<b>DEPARTMENTAL EXPENSES</b>				
ADVISORY BOARDS & COMMISSIONS	459,654	423,679	(35,975)	-7.83%
CITY COUNCIL	9,281,545	9,729,232	447,687	4.82%
COURTS	4,182,643	4,075,093	(107,550)	-2.57%
DOWNTOWN INVESTMENT AUTHORITY	1,178,293	1,190,244	11,951	1.01%
EMPLOYEE SERVICES	5,129,499	6,967,346	1,837,847	35.83%
FINANCE AND ADMINISTRATION	7,332,251	11,394,822	4,062,571	55.41%
FIRE AND RESCUE	210,658,445	222,726,551	12,068,106	5.73%
HUMAN RIGHTS COMMISSION	596,857	597,156	299	0.05%
INTRA-GOVERNMENTAL SERVICES	5,285,627	-	(5,285,627)	NA
MAYOR'S OFFICE	4,265,872	4,088,424	(177,448)	-4.16%
MEDICAL EXAMINER	3,920,006	4,130,056	210,050	5.36%
MILITARY AFFAIRS AND VETERANS	1,095,035	1,177,519	82,484	7.53%
NEIGHBORHOODS	15,680,161	19,274,454	3,594,293	22.92%
OFFICE OF ECONOMIC DEVELOPMENT	1,937,551	1,847,908	(89,643)	-4.63%
OFFICE OF ETHICS, COMPLIANCE&OVERSIGH	228,828	253,694	24,866	10.87%
OFFICE OF GENERAL COUNSEL	297,385	309,784	12,399	4.17%
OFFICE OF INSPECTOR GENERAL	811,371	817,124	5,753	0.71%
OFFICE OF SPORTS & ENTERTAINMENT	751,675	871,176	119,501	15.90%
OFFICE OF THE SHERIFF	402,001,364	424,103,855	22,102,491	5.50%
PARKS, RECREATION & COMMUNITY SVCS	42,155,126	41,695,144	(459,982)	-1.09%
PLANNING AND DEVELOPMENT	4,429,660	4,036,474	(393,186)	-8.88%
PUBLIC DEFENDER	1,815,437	1,894,296	78,859	4.34%
PUBLIC HEALTH	774,514	1,025,580	251,066	32.42%
PUBLIC LIBRARIES	31,652,201	31,224,178	(428,023)	-1.35%
PUBLIC WORKS	41,949,325	42,200,365	251,040	0.60%
STATE ATTORNEY	1,612,178	1,706,421	94,243	5.85%
SUPERVISOR OF ELECTIONS	7,003,169	5,781,330	(1,221,839)	-17.45%
<b>TOTAL DEPARTMENTAL EXPENSES</b>	<b>806,485,672</b>	<b>843,541,905 *</b>	<b>37,056,233</b>	<b>4.59%</b>
<b>NON-DEPARTMENTAL EXPENSES</b>				
CITYWIDE ACTIVITIES	95,084,534	102,903,573	7,819,039	8.22%
CONTINGENCIES	3,494,113	8,319,809	4,825,696	138.11%
DEBT FEES - BOND RELATED	144,369	142,375	(1,994)	-1.38%
DEBT SERVICE TRANSFERS - FISCAL AGENT	350,908	404,847	53,939	15.37%
DEBT SERVICE TRANSFERS - INTEREST	24,351,499	23,223,125	(1,128,374)	-4.63%
DEBT SERVICE TRANSFERS - PRINCIPAL	42,009,457	43,010,553	1,001,096	2.38%
INTER-LOCAL AGREEMENTS	2,317,863	2,351,254	33,391	1.44%
SUBFUND LEVEL ACTIVITIES	5,484,164	3,713,736	(1,770,428)	-32.28%
TRANSFER OUT TO OTHER FUNDS	78,814,002	66,197,547	(12,616,455)	-16.01%
<b>TOTAL NON-DEPARTMENTAL EXPENSES</b>	<b>252,050,909</b>	<b>250,266,819 **</b>	<b>(1,784,090)</b>	<b>-0.71%</b>
<b>TOTAL GENERAL FUND - GSD EXPENSES</b>	<b>1,058,536,581</b>	<b>1,093,808,724</b>	<b>35,272,143</b>	<b>3.33%</b>

\* - 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**

	<b>FY 15-16 COUNCIL APPROVED</b>	<b>FY 16-17 MAYOR'S PROPOSED</b>	<b>CHANGE FROM ORIGINAL BUDGET</b>	<b>% CHANGE</b>	<b>FOOT NOTE</b>
<b>CITYWIDE ACTIVITIES</b>					
LICENSE AGREEMENTS AND FEES	18,690	18,847	157	0.84%	<b>A</b>
SMG - TAXSLAYER BOWL	340,000	350,000	10,000	2.94%	
DEBT SERVICE - HAVERTY BUILDING	1,332,369	1,473,069	140,700	10.56%	<b>B</b>
NON DEPARTMENTAL ALLOCATIONS	731,955	778,930	46,975	6.42%	<b>C</b>
CITY TRAINING GRANT - OED	-	446,000	446,000	NA	<b>D</b>
ECONOMIC GRANT PROGRAM	4,347,956	4,038,000	(309,956)	-7.13%	<b>E</b>
QUALIFIED TARGET INDUSTRIES	716,008	509,575	(206,433)	-28.83%	<b>F</b>
SMG - NAVY V NOTRE DAME	-	350,000	350,000	NA	<b>G</b>
JACKSONVILLE LANDING	241,159	291,807	50,648	21.00%	<b>H</b>
PFPF ADDITIONAL PAYMENT (121.114 C)	5,000,000	10,000,000	5,000,000	100.00%	<b>I</b>
LOBBYIST FEES	150,000	150,000	-	0.00%	
MANATEE STUDY	90,000	90,000	-	0.00%	<b>J</b>
MEDICAID PROGRAM	14,977,310	17,354,887	2,377,577	15.87%	<b>K</b>
PUBLIC SERVICE GRANTS	2,624,196	2,624,196	-	0.00%	<b>L</b>
ALLOCATIONS - VACANT BUILDINGS	813,111	983,832	170,721	21.00%	<b>M</b>
ZOO CONTRACT	1,282,500	1,282,500	-	0.00%	
JUVENILE JUSTICE	3,855,469	3,465,953	(389,516)	-10.10%	<b>N</b>
NE FL REGIONAL TRANSPORTATION COMMISSION	96,751	96,751	-	0.00%	<b>O</b>
PSG - CULTURAL COUNCIL	2,846,580	2,846,580	-	0.00%	<b>P</b>
TRANSPORTATION PLANNING ORGANIZATION	222,517	222,517	-	0.00%	
NORTH FLORIDA REGIONAL COUNCIL	364,927	371,286	6,359	1.74%	
SUBSIDIZED PENSION FUNDS	16,665	16,987	322	1.93%	
BUSINESS IMPRV DISTRICT-DOWNTOWN VISION	311,660	311,660	-	0.00%	<b>Q</b>
FILING FEE LOCAL ORD-ST ATTORNEY FS27.34	45,000	52,000	7,000	15.56%	<b>R</b>
MUNICIPAL DUES & AFFILIATION	221,429	227,584	6,155	2.78%	<b>S</b>
REFUND - TAXES OVERPD/ERROR/CONTROVERSY	5,500	3,000	(2,500)	-45.45%	
CIP DEBT SERVICE REPAYMENT	21,945,822	24,196,356	2,250,534	10.25%	
FILING FEE LOCAL ORD-PUBLIC DEF FS27.54	15,000	20,000	5,000	33.33%	<b>T</b>
ANNUAL INDEPENDENT AUDIT	278,000	291,500	13,500	4.86%	
415 LIMIT PENSION COST	27,743	49,903	22,160	79.88%	<b>U</b>
COLLECTIVE BARGAINING	2,300,000	-	(2,300,000)	-100.00%	<b>V</b>
TAX DEED PURCHASES	150,000	200,000	50,000	33.33%	<b>W</b>
BJP 20% GAS TAX CONTRIB TO FISCAL AGENT	1,723,973	1,819,544	95,571	5.54%	<b>X</b>
DEBT SERVICE - ED BALL BUILDING	1,316,661	1,294,726	(21,935)	-1.67%	
ALCOHOL REHABILITATION PROGRAM	399,989	399,989	-	0.00%	
SHANDS JAX MEDICAL CENTER CONTRIBUTION	26,275,594	26,275,594	-	0.00%	<b>Y</b>
<b>TOTAL CITYWIDE ACTIVITIES</b>	<b>95,084,534</b>	<b>102,903,573</b>	<b>7,819,039</b>	<b>8.22%</b>	
<b>CONTINGENCIES</b>					
CONTINGENCY-PENSION UAAL	-	3,500,000	3,500,000	NA	<b>Z</b>
SPECIAL COUNCIL CONTING - HEMMING PARK	250,000	-	(250,000)	-100.00%	
CONTINGENCY - COLLECTIVE BARGAINING	-	2,983,675	2,983,675	NA	<b>V</b>
EXECUTIVE OP CONTINGENCY - COUNCIL	65,000	100,000	35,000	53.85%	
SPECIAL COUNCIL CONTING - JAX CHAMBER	200,000	200,000	-	0.00%	
EXECUTIVE OP CONTINGENCY - MAYOR	100,000	100,000	-	0.00%	
FEDERAL MATCHING GRANTS (B1-B)	395,007	1,176,134	781,127	197.75%	<b>AA</b>
SP COUNCIL CONT-BLACK CHAMBER COMMERCE	10,000	10,000	-	0.00%	
SP COUNCIL CONTINGENCY - SOUTEL/MONCRIEF	1,471,106	-	(1,471,106)	-100.00%	
SP COUNCIL CONTGCY-NON CB RESTORATION	737,000	-	(737,000)	-100.00%	<b>V</b>
FEDERAL PROGRAMS CONTINGENCY	266,000	250,000	(16,000)	-6.02%	<b>BB</b>
<b>TOTAL CONTINGENCIES</b>	<b>3,494,113</b>	<b>8,319,809</b>	<b>4,825,696</b>	<b>138.11%</b>	
<b>DEBT FEES - BOND RELATED</b>					
FISCAL AGENT FEES GF-GSD	144,369	142,375	(1,994)	-1.38%	
<b>TOTAL DEBT FEES - BOND RELATED</b>	<b>144,369</b>	<b>142,375</b>	<b>(1,994)</b>	<b>-1.38%</b>	

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

	<b>FY 15-16 COUNCIL APPROVED</b>	<b>FY 16-17 MAYOR'S PROPOSED</b>	<b>CHANGE FROM ORIGINAL BUDGET</b>	<b>% CHANGE</b>	<b>FOOT NOTE</b>
<b>DEBT SERVICE TRANSFERS - FISCAL AGENT</b>					
TRF FR 011 GF TO 259 - FISCAL AGENT FEES	342,836	397,225	54,389	15.86%	
TRF FR 011 GF TO 4F6 - FISCAL AGENT FEES	1,476	1,476	-	0.00%	
TRF FR 011 GF TO 25H - FISCAL AGENT FEES	450	450	-	0.00%	
TRF FR 011 GF TO 25G - FISCAL AGENT FEES	450	450	-	0.00%	
TRF FR 011 GF TO 25A - FISCAL AGENT FEES	1,350	900	(450)	-33.33%	
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 22U - FISCAL AGENT FEES	496	496	-	0.00%	
TRF FR 011 GF TO 25F - FISCAL AGENT FEES	450	450	-	0.00%	
<b>TOTAL DEBT SERVICE TRANSFERS - FISCAL AGENT</b>	<b>350,908</b>	<b>404,847</b>	<b>53,939</b>	<b>15.37%</b>	<b>CC</b>
<b>DEBT SERVICE TRANSFERS - INTEREST</b>					
TRF FR 011 GF TO 259-08 A&B (97'S&02)	2,799,586	3,143,224	343,638	12.27%	
TRF FR 011 GF TO 22U-01 RCR SALES TAX	1,126,954	767,836	(359,118)	-31.87%	
TRF FR 011 GF TO 255-06C ETR	120,187	92,908	(27,279)	-22.70%	
TRF FR 011 GF TO 256-07 ETR	1,556,613	1,518,477	(38,136)	-2.45%	
TRF FR 011 GF TO 25I 2013A SPEC (INT)	1,365,938	1,374,792	8,854	0.65%	
TRF FR 011 GF TO 25A-09 AB&C	1,877,318	1,755,820	(121,498)	-6.47%	
TRF FR 011 GF TO 561-ADAM'S MARK	171,277	131,212	(40,065)	-23.39%	
TRF FR 011 GF TO 25K 2014 SPEC (INT)	2,392,061	2,407,566	15,505	0.65%	
TRF FR 011 GF TO 25H-2012E SPEC REV	576,345	516,578	(59,767)	-10.37%	
TRF FR 011 GF TO 25G-2012D SPEC REV	395,603	354,325	(41,278)	-10.43%	
TRF FR 011 GF TO 22H-06C ETR/CARLING	169,688	166,620	(3,068)	-1.81%	
TRF FR 011 GF TO 25F-2012C SPEC REV	7,835,024	7,220,930	(614,094)	-7.84%	
TRF FR 011 GF TO 25E-2012B SPEC REV	31,523	31,717	194	0.62%	
TRF FR 011 GF TO 25D-COURTHOUSE DEBT	1,901,028	1,889,114	(11,914)	-0.63%	
TRF FR 011 GF TO 25C-COURTHOUSE DEBT	1,282,281	1,241,801	(40,480)	-3.16%	
TRF FR 011 GF TO 25B-09C SPEC REV	650,332	510,228	(140,104)	-21.54%	
TRF FR 011 GF TO 4F6 DEBT SVC	99,741	99,977	236	0.24%	
<b>TOTAL DEBT SERVICE TRANSFERS - INTEREST</b>	<b>24,351,499</b>	<b>23,223,125</b>	<b>(1,128,374)</b>	<b>-4.63%</b>	
<b>DEBT SERVICE TRANSFERS - PRINCIPAL</b>					
TRF FR 011 GF TO 25C-COURTHOUSE DEBT	1,059,000	1,097,000	38,000	3.59%	
TRF FR 011 GF TO 25B-09C SPEC REV	3,780,000	1,375,000	(2,405,000)	-63.62%	
TRF FR 011 GF TO 561-ADAM'S MARK	900,331	940,396	40,065	4.45%	
TRF FR 011 GF TO 4F6 DEBT SVC	15,420	14,564	(856)	-5.55%	
TRF FR 011 TO GF TO 25H-2012E SPEC REV	5,205,000	6,740,000	1,535,000	29.49%	
TRF FR 011 GF TO 25G-2012D SPEC REV	900,000	945,000	45,000	5.00%	
TRF FR 011 GF TO 25F-2012C SPEC REV	13,750,000	14,532,000	782,000	5.69%	
TRF FR 011 GF TO 25D-COURTHOUSE DEBT	498,200	772,500	274,300	55.06%	
TRF FR 011 GF TO 25E-2012B SPEC REV	4,400	-	(4,400)	-100.00%	
TRF FR 011 GF TO 25A-09AB&C ETR	3,330,000	3,250,000	(80,000)	-2.40%	
TRF FR 011 GF TO 259-08A&B (97'S&02)	3,581,773	3,905,436	323,663	9.04%	
TRF FR 011 GF TO 256-2007 ETR	1,335,000	1,390,000	55,000	4.12%	
TRF FR 011 GF TO 22H-06C CARLING	333,064	337,757	4,693	1.41%	
TRF FR 011 GF TO 255-06C ETR	557,269	585,900	28,631	5.14%	
TRF FR 011 GF TO 22U-01 RCR SALES TAX	6,760,000	7,125,000	365,000	5.40%	
<b>TOTAL DEBT SERVICE TRANSFERS - PRINCIPAL</b>	<b>42,009,457</b>	<b>43,010,553</b>	<b>1,001,096</b>	<b>2.38%</b>	



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

	<b>FY 15-16 COUNCIL APPROVED</b>	<b>FY 16-17 MAYOR'S PROPOSED</b>	<b>CHANGE FROM ORIGINAL BUDGET</b>	<b>% CHANGE</b>	<b>FOOT NOTE</b>
<b>INTER-LOCAL AGREEMENTS</b>					
ATLANTIC & NEPTUNE BCH FIRE SERVICE	270,916	279,043	8,127	3.00%	
ATLANTIC BCH LIFEGUARD/BCH CLEAN-UP	216,100	222,583	6,483	3.00%	
NEPTUNE BCH LIFEGUARD/BCH CLEAN-UP	216,311	222,800	6,489	3.00%	
JACKSONVILLE BCH LIFEGUARD/BCH CLEAN-UP	692,033	712,794	20,761	3.00%	
ATLANTIC BCH LG/BCH-CAPITAL ONLY	9,000	9,000	-	0.00%	
BEACHES-SOLID WASTE DISPOSAL CHARGES	913,503	905,034	(8,469)	-0.93%	
<b>TOTAL INTER-LOCAL AGREEMENTS</b>	<b>2,317,863</b>	<b>2,351,254</b>	<b>33,391</b>	<b>1.44%</b>	
<b>SUBFUND LEVEL ACTIVITY</b>					
JPA - CONTRIBUTIONS TO/FROM	5,163,488	3,646,132	(1,517,356)	-29.39%	<b>DD</b>
JTA -CONTRIBUTIONS TO/FROM	1,363,002	1,372,217	9,215	0.68%	<b>EE</b>
PERSONNEL LASPE-CONTINGENCY	-3,713,159	-3,975,011	(261,852)	7.05%	<b>FF</b>
PROPERTY LEASE W/ WJCT-JAZZ FESTIVAL	30,000	30,000	-	0.00%	<b>GG</b>
ASH SETTLEMENT REPAYMENT TO BANKING FUND	2,640,833	2,640,398	(435)	-0.02%	<b>HH</b>
<b>TOTAL SUBFUND LEVEL ACTIVITY</b>	<b>5,484,164</b>	<b>3,713,736</b>	<b>(1,770,428)</b>	<b>-32.28%</b>	
<b>TRANSFER OUT TO OTHER FUNDS</b>					
GEN FUND-GSD TRANSFER TO CITY VENUES	-	11,608,653	11,608,653	NA	<b>II</b>
GEN FUND-GSD TRANSFER TO SW CIP FUND	1,701,581	-	(1,701,581)	-100.00%	
TRANSFER FOR FLAP GRANT MATCH-FERRY	900,000	-	(900,000)	-100.00%	
GEN FUND-GSD TRANSFER TO STORMWATER OPS	1,578,843	1,561,770	(17,073)	-1.08%	
GEN FUND-GSD TRANSFER TO STORMWATER CIP	169,221	-	(169,221)	-100.00%	
GEN FUND-GSD TRANSFER TO SMG-STADIUM	4,625,101	-	(4,625,101)	-100.00%	<b>II</b>
GEN FUND-GSD TRANSFER TO SMG-ARENA	311,992	-	(311,992)	-100.00%	<b>II</b>
GEN FUND-GSD TRANSFER TO SMG-BBALL GRNDS	1,319,220	-	(1,319,220)	-100.00%	<b>II</b>
GEN FUND-GSD TRANSFER TO SMG-PERFRM ARTS	736,664	-	(736,664)	-100.00%	<b>II</b>
GEN FUND-GSD TRANSFER TO CITY-RITZ	929,945	-	(929,945)	-100.00%	<b>II</b>
GEN FUND-GSD TRANSFER TO DIRECT VEH RPL	5,003,566	-	(5,003,566)	-100.00%	
GEN FUND-GSD TRANSFER TO ITD-RADIO COMM	-	699,280	699,280	NA	<b>JJ</b>
GEN FUND-GSD TRANSFER TO RADIO REFRESH	1,192,170	-	(1,192,170)	-100.00%	
GEN FUND-GSD TRANSFER TO JAX JOURNEY	5,093,013	4,382,992	(710,021)	-13.94%	
GEN FUND-GSD TRANSFER TO SMG-CONVENTION	1,123,949	-	(1,123,949)	-100.00%	<b>II</b>
TRF FR 011 GENFD TO 64N ART IN P/P TRUST	68,553	-	(68,553)	-100.00%	
GEN FUND-GSD TRANSFER TO PROP APPRAISER	9,733,745	9,755,632	21,887	0.22%	
GEN FUND-GSD TRANSFER TO TAX COLLECTOR	6,093,948	5,826,735	(267,213)	-4.38%	
GEN FUND-GSD TRANSFER TO EMERGENCY RESV	1,712,868	-	(1,712,868)	-100.00%	
GEN FUND-GSD TRANSFER TO SPECIAL EVENTS	4,865,673	6,234,161	1,368,488	28.13%	
GEN FUND-GSD TRANSFER TO COURTHOUSE TRST	-	212,474	212,474	NA	
GEN FUND-GSD TRANSFER TO N.E. TID	1,655,975	653,281	(1,002,694)	-60.55%	
GEN FUND-GSD TRANSFER TO JCC	23,001,341	23,189,689	188,348	0.82%	
GEN FUND-GSD TRANSFER TO AIR POLL EPA	424,271	424,272	1	0.00%	
GEN FUND-GSD TRANSFER TO HANNA PARK	156,882	-	(156,882)	-100.00%	
GEN FUND-GSD TRANSFER TO CIP FUND 32E	4,650,000	27,372	(4,622,628)	-99.41%	
GEN FUND-GSD TRANSFER TO CECIL COMM CTR	1,443,870	1,222,856	(221,014)	-15.31%	
GEN FUND-GSD TRANSFER TO BCH EROSION LOC	200,000	200,000	-	0.00%	
GEN FUND-GSD TRANSFER TO HUGUENOT PARK	121,611	198,380	76,769	63.13%	
<b>TOTAL TRANSFER OUT TO OTHER FUNDS</b>	<b>78,814,002</b>	<b>66,197,547</b>	<b>(12,616,455)</b>	<b>-16.01%</b>	
<b>TOTAL NON-DEPARTMENTAL EXPENDITURES</b>	<b>252,050,909</b>	<b>250,266,819</b>	<b>(1,784,090)</b>	<b>-0.71%</b>	

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

- A** - Required funding for additional licenses for public performance of musical works to the copyright owners is budgeted in FY 2016/17.
- B** - The debt service for the Haverty's Building has been moved to the GF/GSD in FY 2015/16 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. The increase is due to a scheduled increase in the principal payment.
- C** - This is an allocation mostly for the internal service charges for various items (utility consumption, building maintenance, security, 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.
- D** - The contractual payments for other than qualified target industries incentives and economic grant program incentives are listed below:

<b>Company Name</b>	<b>FY 2015/16 Budget Approved</b>	<b>FY 2016/17 Budget Proposed</b>
General Electric (EDME grant)	\$ -	\$ 200,000
Macquarie (training grant)	\$ -	\$ 246,000
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 446,000</b>

- E** - The contractual payments for economic grant program incentives are listed below:

<b>Company Name</b>	<b>FY 2015/16 Budget Approved</b>	<b>FY 2016/17 Budget Proposed</b>
Ameristeel	\$ 205,119	\$ 278,000
Bank of America	\$ 70,352	\$ -
Deutsche Bank	\$ 90,771	\$ 167,000
Dupuy	\$ 55,000	\$ -
Ecolab	\$ 42,702	\$ -
Fanatics	\$ -	\$ 48,000
Fidelity Global Brokerage Group	\$ 17,250	\$ 20,000
Fidelity National Financial	\$ 155,351	\$ 289,000
Flagler Interchange	\$ 1,666,119	\$ 1,950,000
General Electric	\$ -	\$ 359,000
Greencore USA	\$ 30,065	\$ 26,000
Jacksonville Lime	\$ 162,909	\$ -
JA-RU, Inc	\$ 41,171	\$ 42,000
Johnson & Johnson Vision Care, Inc	\$ 979,237	\$ 679,000
Kaman Aerospace Corp.	\$ 47,100	\$ 49,000
KLS	\$ -	\$ 26,000
Medronic Xomed	\$ 57,322	\$ 58,000
Saft Industrial Battery Group	\$ 442,467	\$ 380,000
Southeast Toyota	\$ 257,021	\$ 280,000
Volvo Parts North America	\$ 28,000	\$ 37,000
<b>SUBTOTAL</b>	<b>\$ 4,347,956</b>	<b>\$ 4,688,000</b>
<b>LESS CARRY FORWARD FROM FY 2015/16</b>	<b>\$ -</b>	<b>\$ (650,000)</b>
<b>TOTAL</b>	<b>\$ 4,347,956</b>	<b>\$ 4,038,000</b>

See Recommendation #3.

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

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

<b>Company Name</b>	<b>FY 2015/16 Budget Approved</b>	<b>FY 2016/17 Budget Proposed</b>
Adecco, Inc. (MPS)	\$ 15,000	\$ 46,500
Advent	\$ -	\$ 14,000
Airbase Services	\$ 8,500	\$ -
Aviation Systems Engineering Company	\$ 2,500	\$ -
Bruss Company	\$ 7,500	\$ 19,375
Centene Corp.	\$ 18,750	\$ 18,750
Deutsche Bank	\$ 162,500	\$ 174,500
Digital Risk, LLC	\$ 26,250	\$ 3,750
Embraer Aircraft Holding, Inc.	\$ 7,500	\$ 7,500
Energy Intelligence WW	\$ 12,250	\$ -
EverBank	\$ 57,375	\$ 52,500
Fidelity National Financial	\$ 133,250	\$ -
General Electric	\$ -	\$ 8,750
Jacksonville Lime	\$ 2,250	\$ -
Jax Apex Technology	\$ -	\$ 4,500
Kaman Aerospace Corp.	\$ 61,050	\$ 97,125
Medtronic Xomed	\$ 47,250	\$ 52,500
Pilot Corporation of America	\$ 12,800	\$ -
Safariland	\$ 3,600	\$ 3,600
Saft Industrial Battery Group	\$ 55,250	\$ 32,725
Selene Finance Corp.	\$ -	\$ 17,500
SunGard AvantGard, LLC	\$ 36,000	\$ 36,000
Systems Services Enterprises, Inc.	\$ 12,000	\$ -
Trend Offset Printing	\$ 4,500	\$ -
Website Pro's Group, Inc.	\$ 19,683	\$ 20,000
Xorail, Inc.	\$ 8,250	\$ -
Zetor North America, Inc.	\$ 2,000	\$ -
<b>SUBTOTAL</b>	<b>\$ 716,008</b>	<b>\$ 609,575</b>
<b>LESS CARRY FORWARD FROM FY 2015/16</b>	<b>\$ -</b>	<b>\$ (100,000)</b>
<b>TOTAL</b>	<b>\$ 716,008</b>	<b>\$ 509,575</b>

See Recommendation #3.

- G** - The terms of the agreement for this game mirror the terms of the agreement for the TaxSlayer Bowl Game.
- H** - This amount mostly represents allocation for the security costs for Jacksonville Landing. The increase is due to an increase in the utilities allocation.
- I** - 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 for FY1015/16 was \$5 million and increased to \$10 million for FY 2016/17 (year 2). It will rise to \$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.
- J** - This is to fund a contract with Jacksonville University for the continuing manatee protection studies. The same amount was budgeted for FY 2016/17.
- K** - This amount represents the county's share of costs for Medicaid recipients as estimated by the State of Florida. There was an error in the calculations. See recommendation #2.
- L** - The Public Service Grant (PSG) Council makes an annual PSG funding recommendation to the Mayor for inclusion in the proposed budget. Pursuant to Ordinance 2016-56-E, final allocations for FY 16/17 public service grants will be determined by the PSG Council on November 1.
- M** - The allocation for vacant buildings expenditures relates to utilities of \$543,740, security of \$5,155, building maintenance allocation of \$189,175 and property insurance charges of \$245,762 for the former City Hall and Courthouse buildings. The City needs to reevaluate allocation of various costs for those buildings. For example, building maintenance allocation is a charge for maintaining buildings that are used by the City, and it should not be charged to vacant buildings.

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

- N** - 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 decrease is due to a new formula to calculation counties' share of the costs. It was approved by the Florida Legislation in its 2016 session.
- O** - 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.
- P** - 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. Included in the total is an appropriation of \$53,000 to the Cultural Council for administration of the City's Art in Public Places Program.
- Q** - Per Ordinance 2005-785-E, the City shares in the cost of the community enhancements provided by Downtown Vision, Inc. (DVI).
- R** - 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.
- S** - The Municipal Dues and Affiliation budget includes dues and payments to the following organizations:

Organization	FY 2015/16 Budget Approved	FY 2016/17 Budget Requested
Florida Association of Counties	\$ 105,998	\$ 110,238
Florida League of Cities	\$ 40,404	\$ 42,424
Government Finance Officers Association	\$ 3,200	\$ 3,200
Leadership Florida State	\$ 240	\$ -
National Association of Counties	\$ 17,285	\$ 17,285
National League of Cities	\$ 26,241	\$ 26,421
Sister Cities International	\$ 1,665	\$ 1,800
US Conference of Mayors	\$ 26,216	\$ 26,216
<b>TOTAL</b>	<b>\$ 221,249</b>	<b>\$ 227,584</b>

- 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 increased to align budgeted amounts with actual expenditures.
- U** - 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 payees have increased thus causing an increase in the amount budgeted for FY 2016/17.
- V** - The Administration budgeted \$2.3 million for an increase of 1% for half of the year for all civil service employees for FY 2015/16. Also, \$737,000 was budgeted for the salaries adjustments for appointed employees. Funds were not spent, and they are being rebudgeted. \$683,675 is budgeted for FY 2016/17 to restore the 2% decrease in salaries for the remaining appointed employees, and \$2.3 million is budgeted for the upcoming negotiations as it was planned prior.
- W** - 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.
- X** - The amount budgeted as contribution to the fiscal agent is incorrect due to changes in the interlocal agreement. The error was fixed in the review of the schedule of revenues.
- Y** - 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.
- Z** - The Administration intent is to set aside as much funding as possible to help pay for the FY2017/18 PFPF additional payment of \$15 million (increase of \$5 million compared to FY2016/17).
- AA** - 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).
- 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).
- CC** - Fiscal agent fees are banking fees incurred in the process of issuance and payment of bonds.

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

- DD** - Pursuant to interlocal agreement, the City provides a contribution to JPA each year consisting of \$800,000, a portion of telecommunications tax monies, and a quarter mill from JEA's electric contribution to the City. These funds are first used to pay debt service on the 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 \$3,646,132 contribution to JPA included in the Mayor's Proposed Budget is the estimated excess communication services tax remaining after all debt service obligations have been met. There was a recommendation made in the non-departmental revenues budget to decrease the communication services tax revenue and therefore to decrease City's contribution to JPA by \$650,062.
- EE** - This includes a contribution to JTA for the Community Transportation Coordinator (CTC) program.
- FF** - The personnel lapse contingency represents the savings in each department's budget resulting from turnover in personnel based on the average number of terminations, days position are vacant and average salary for all GSD departments except JSO.
- GG** - This is a payment to WJCT per the contract approved by Resolution 2002-975-A.
- HH** - This is a payment on \$25,000,000 borrowed to pay the settlement approved by Ordinance 2005-998-E.
- II** - The total subsidy from the City to SMG increased by \$2,561,782 for FY 2016/17 (from \$9,046,871 to \$11,608,653).
- JJ** - The funding is needed to purchase radio equipment for 40 new police officers and 40 CSOs.

**RECOMMENDATION #1:**

We recommend reducing the transfer from the General Fund/General Services District to subfund 259 (2008 A&B CAPITAL PROJECT BONDS) for interest due by \$929,295 and the transfer from the General Fund/General Services District to subfund 4F6 (EQUESTRIAN-OTHER REVENUE/DEBT SERVICE) for interest due by \$3,238 to adjust the interest payment to the post re-financing amount. This will have a positive impact on the Special Council Contingency of \$932,533.

**RECOMMENDATION #2:**

We recommend reducing the funding for Medicaid Program by \$1,190,672 which was over budgeted due to an error with the projection. This will have a positive impact on the Special Council Contingency of \$1,190,672.

**RECOMMENDATION #3:**

We recommend removing carry forward amounts of \$650,000 for economic grant program payments and \$100,000 for qualified target industries payments and instead have them funded within the FY 2016/17 Budget. The issue is that as proposed these are transfers from fund balance for operating costs. This will have a negative impact on the Special Council Contingency of \$750,000.

**COUNCIL AUDITOR'S OFFICE  
CITY OF JACKSONVILLE  
ANALYSIS OF BUDGETED DEBT SERVICE REQUIREMENTS  
FY 2016/17 MAYOR'S PROPOSED BUDGET**

S/F	Account Title	FY 2015/16 Council Approved Budget	FY 2016/17 Mayor's Proposed Budget	Change From FY 2015/16	Explanation
<b>GENERAL FUND - GSD (Subfund 011):</b>					
22H	2006C ETR/CARLING	\$ 502,752	\$ 504,377	\$ 1,625	
22U	2001 RCR Sales Tax Bonds,	7,886,954	7,892,836	5,882	
255	2006C ETR	677,456	678,808	1,352	
256	2007 ETR	2,891,613	2,908,477	16,864	
259	2008A Cap Proj (97s&02) 2008B Cap Proj (97s&02)	6,381,359	7,048,660	667,301	The impact of the 2008B Cap Proj (97s&02), refunding was presented during the Schedule of Non-Departmental Expenditures
25A	2009A ETR 2009B ETR	5,207,318	5,005,820	(201,498)	Decrease due to payoff 2009C ETR in FY2015/16
25B	2009C Spec Rev	4,430,332	1,885,228	(2,545,104)	Decrease due to decrease in principal payment
25C	2010A Spec Rev - Courthouse Debt	2,341,281	2,338,801	(2,480)	
25D	2011A Spec Rev - Courthouse Debt	2,399,228	2,661,614	262,386	Increase due to increase in scheduled principal payment and a decrease in assumed interest earnings on cash held for debt service
25E	2012B Spec Rev (ref 2009C MTN)	35,923	31,717	(4,206)	
25F	2012C Spec Rev(ref ETR-01B, ETR-02B, GUAR ENT-02, LGST 1996, LGST 2002)	21,585,024	21,752,930	167,906	Increase due to increase in scheduled principal payment and decrease in assumed interest earnings on cash held for debt service.
25G	2012D Spec Rev (ref ETR 2003A)	1,295,603	1,299,325	3,722	
25H	2012E Spec Rev (ref ETR 2003C)	5,781,345	7,256,578	1,475,233	Increase due to increase in scheduled principal payment and decrease in assumed interest earnings on cash held for debt service
25I	2013A Spec Rev (ref '09C / '10A MTN)	1,365,938	1,374,792	8,854	
25K	2014 Spec Rev (ref ETR 2005A and 2	2,392,061	2,407,566	15,505	
4F6	2008A Cap Proj (ref 97s & 02) 2008B Cap Proj (ref 97s & 02) 2014 Spec Rev (ref ETR 2005A)	115,161	114,541	(620)	The impact of the 2008B Cap Proj (97s&02), refunding was presented during the Schedule of Non-Departmental Expenditures
561	Adam's Mark	1,071,608	1,071,608	-	
<b>Total Non-Banking Fund - GSD Debt Service</b>		<b>\$ 66,360,956</b>	<b>\$ 66,233,678</b>	<b>\$ (127,278)</b>	
Banking Fund - GSD Debt Service		28,871,724	30,736,029	1,864,305	
Fiscal Charges - GSD Debt Service		2,219,250	2,366,766	147,516	
<b>Total Budgeted - GSD Debt Service</b>		<b>\$ 97,451,930</b>	<b>\$ 99,336,473</b>	<b>\$ 1,884,543</b>	
Budgeted Debt Service in All Other Sub-Funds (Principal, Interest and Fiscal Charge)		106,808,882	105,980,174	(828,708)	
<b>Total Budgeted Debt Service</b>		<b>\$ 204,260,812</b>	<b>\$ 205,316,647</b>	<b>\$ 1,055,835</b>	

**SCHEDULE OF CAPITAL OUTLAY PROJECTS NOT LAPSED  
FISCAL YEAR 2016 - 2017**

**Reference Section 1.3(C)**

Subfund	Description	Account	Amount not to exceed
<b>GENERAL FUND</b>			
011	Council Staff Services - Professional Services	011 - CCSS011AD - 03109	9,968
011	Circuit Court - General Administration and Judicial Support - Specialized Equipment	011 - COCI011JS - 06429	12,600 (1)
011	Downtown Investment Authority - Professional Services	011 - DIAD011DIA - 03109	314,563
011	Fire and Rescue - Specialized Equipment	011 - FRRS011 - 06429	195,359 (2)
011	Economic Grant Program - Miscellaneous Non-Departmental	011 - JXMS011JEEG - 04939	650,000
011	Qualified Target Industries - Miscellaneous Non-Departmental	011 - JXMS011JEQT - 04939	100,000
017	Westside Relocation/Expansion - Office Equipment	017 - TCSG017 - 06403	636,736 (3)
<b>SPECIAL REVENUE FUNDS</b>			
159	Fire Plans Review - Computer Equipment	159 - FRFP159FI - 06427	115,900
<b>ENTERPRISE FUNDS</b>			
411	On Street Parking - Specialized Equipment	411 - DIPP411ON - 06429	512,037
412	Parking Facility Staff - Contractual Services	412 - DIPP412FAC - 03410	100,000
412	Parking Facility Staff - Lease	412 - DIPP412FAC - 04408	275,000
443	Post Closure - Landfill Closure - Miscellaneous Services	443 - PWSW443PCLC - 04938	704,983
443	Post Closure - Landfill Closure - Improvements Other Than Buildings	443 - PWSW443PCNL - 06302	245,954
<b>INTERNAL SERVICE FUNDS</b>			
512	Mobile Equipment	512 - AFFM512 - 06401	9,276 (4)
512	Mobile Equipment - Banking Fund	512 - AFFM512 - 069401	662,330 (5)
513	Mobile Equipment	513 - AFFM513 - 06401	1,139,827
534	P25 Fire Station Paging Project - Computer Equipment	534 - AFIT534 - 069427	2,000,000
534	P25 Fire Station Paging Project - Capital Professional Services	534 - AFIT534 - 069509	1,000,000
536	IT Sys Dev - CAD - 911 Call System Replacement - Capital Professional Services	536 - AFIT536 - ITCAD1 01 - 069509	250,000
536	IT Sys Dev - Enterprise Document Mgmt Solution - Computer Equipment	536 - AFIT536 - ITDS01 05 - 069427	224,017
536	IT Sys Dev - Enterprise Document Mgmt Solution - Capital Professional Services	536 - AFIT536 - ITDS01 05 - 069509	67,905
536	IT Sys Dev - Enterprise Auto Vehicle Locator (FY14) - Capital Professional Services	536 - AFIT536 - ITEA01 01 - 069509	367,450
536	IT Sys Dev - Enterprise Financial / Resource Mgmt Solution - Computer Equipment	536 - AFIT536 - ITEF01 02 - 069427	1,800,000
536	IT Sys Dev - Enterprise Financial / Resource Mgmt Solution - Capital Professional Services	536 - AFIT536 - ITEF01 02 - 069509	7,780,475
536	IT Sys Dev - Enterprise Customer Relationship Mgmt Solution - Capital Professional Services	536 - AFIT536 - ITES01 01 - 069509	7,700
5A1	Public Buildings - Repairs And Renovations	5A1 - PWPB5A1MAPR - 06330	59,520 (6)
5A1	Public Buildings - Other Structures And Facilities	5A1 - PWPB5A1MAPR - 06338	64,915
5A1	Public Buildings - Specialized Equipment	5A1 - PWPB5A1MAPR - 06429	474
5A1	Public Buildings - Other Construction Costs	5A1 - PWPB5A1YB - 06505	95,000 (7)
<b>COMPONENT UNITS</b>			

**RECOMMENDATIONS:**

- 1) Per the City's accounting system, the balance under Subfund 011 on the account Circuit Court - General Administration and Judicial Support is \$9,600. Therefore, we recommend that the \$12,600 noted above be reduced to \$9,600.
- 2) The Fire and Rescue Department requests that the account Specialized Equipment under the index code FRRS011 be eliminated because the purchase order for the Cardiac Monitors has been encumbered.
- 3) Per the City's accounting system, the balance under Subfund 017 on the account Westside Relocation/Expansion is \$630,398. Therefore, we recommend that the \$636,736 noted above be reduced to \$630,398.
- 4) The Fleet Management Motor Pool Division requests that the account Mobile Equipment under the index code AFFM512 be increased from the \$9,276 noted above to \$209,277. This is to be used for the purchase of excavators. The division is not sure if they will be able to finish the purchase of the equipment before year end.
- 5) Per the City's accounting system, the balance under Subfund 512 on the account Mobile Equipment - Banking Fund is \$486,402. Therefore, we recommend that the \$662,330 noted above be reduced to \$486,402.
- 6) Per the City's accounting system, the balance under Subfund 5A1 on the account Public Buildings Subobject 06330 is \$1. Therefore, we recommend that the \$59,520 noted above be eliminated.
- 7) Per the City's accounting system, the balance under Subfund 5A1 on the account Public Buildings Subobject 06505 is \$20,344. Therefore, we recommend that the \$95,000 noted above be reduced to \$20,344.

**Council Auditor's Office**  
**Mayor's Proposed Budget 2016/2017**  
**Public Service Grant Funding**

	2015/2016 Council Approved Budget	2016/2017 Mayor's Proposed Budget	\$ Change 2015/2016 to 2016/2017	% Change 2015/2016 to 2016/2017	F/N
<b>GENERAL FUND/GSD</b>					
<b>PUBLIC SERVICE GRANTS GENERAL FUND/GSD</b>					
Homeless persons and families	\$ 876,367	\$ 918,469	\$ 42,102	4.80%	
Low-income persons and families	1,002,628	1,049,678	\$ 47,050	4.69%	
Adults with physical, mental, and behavioral disabilities	620,201	524,839	\$ (95,362)	-15.38%	
Low-income, elderly, and homebound	125,000	131,210	\$ 6,210	4.97%	
<b>TOTAL PUBLIC SERVICE GRANTS GENERAL FUND/GSD NOT CULTURAL COUNCIL</b>	<b>\$ 2,624,196</b>	<b>\$ 2,624,196</b>	<b>\$ -</b>	<b>0.00%</b>	<b>(A)</b>
<b>CULTURAL COUNCIL GRANTS GENERAL FUND/GSD</b>					
Cultural Council of Greater Jacksonville	2,793,580	2,793,580	-	0.00%	
Cultural Council of Greater Jacksonville - Art in Public Places	53,000	53,000	-	0.00%	
Cultural Council of Greater Jacksonville - Art in Public Places Art Maintenance (AFPA64N)	68,553	-	(68,553)	-100.00%	
<b>TOTAL CULTURAL COUNCIL GRANTS</b>	<b>\$ 2,915,133</b>	<b>\$ 2,846,580</b>	<b>\$ (68,553)</b>	<b>-2.35%</b>	
<b>TOTAL PSGS AND CULTURAL COUNCIL GRANTS GENERAL FUND/GSD</b>	<b>\$ 5,539,329</b>	<b>\$ 5,470,776</b>	<b>\$ (68,553)</b>	<b>-1.24%</b>	
<b>NON-DEPARTMENTAL GENERAL FUND/GSD</b>					
Gateway Community Services - Alcohol Rehab Program (JXMS011ARP)	\$ 399,989	\$ 399,989	\$ -	0.00%	
<b>TOTAL GENERAL FUND/GSD</b>	<b>\$ 5,939,318</b>	<b>\$ 5,870,765</b>	<b>\$ (68,553)</b>	<b>-1.24%</b>	
<b>SPECIAL REVENUE FUNDS</b>					
Jacksonville Area Legal Aid - Court Costs \$65 Fee Trust	256,691	247,891	(8,800)	-3.43%	
Duval County Public Schools - Driver Education Safety Trust	98,359	300,000	201,641	205.01%	<b>(B)</b>
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$ 355,050</b>	<b>\$ 547,891</b>	<b>\$ 192,841</b>	<b>54.31%</b>	
<b>CONTRACTUAL SERVICES</b>					
Bob Hayes Track & Field (SPET01ASE)	\$ 84,875	\$ 84,875	\$ -	0.00%	
UNF Business Center (JEJE011)	98,940	98,940	-	0.00%	
Jacksonville Sister Cities Association (JEJE011)	10,000	10,000	-	0.00%	
Jacksonville Zoological Society (JXMS011ZOO)	1,282,500	1,282,500	-	0.00%	
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 1,476,315</b>	<b>\$ 1,476,315</b>	<b>\$ -</b>	<b>0.00%</b>	
<b>TOTAL GENERAL FUND GSD, SPECIAL REVENUE FUNDS, and CONTRACTUAL SERVICES</b>	<b>\$ 7,770,683</b>	<b>\$ 7,894,971</b>	<b>\$ 124,288</b>	<b>1.60%</b>	
<b>FOOTNOTES:</b>					
(A) FY 2016/17 priority populations as approved by Ordinance 2016-183-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%)					
Pursuant to Ordinance 2016-56-E, final allocations for FY 16/17 public service grants will be determined by the PSG Council on November 1.					
(B) The increase is due to an all-year's adjustment which occurred in FY 15/16 to ensure that the fund did not spend more than actual revenues received.					
<b>RECOMMENDATION:</b>					
1. We recommend revising budget ordinance schedule A2 to revise the FY 16/17 budgeted appropriations for the Court Costs \$65 Fee Trust (Special Revenue Fund) from \$256,691 to \$247,891 and the Driver Education Safety Trust (Special Revenue Fund) from \$98,359 to \$300,000 to agree with the Mayor's proposed budget.					



**SCHEDULE OF FEDERAL PUBLIC SERVICE GRANTS  
FISCAL YEAR 2016-2017**

**Community Development Block Grant**

ARC Jacksonville, Inc. (The)	20,000
Bridge of Northeast Florida, Inc. (The)	38,800
City of Jacksonville - Senior Services Division	120,000
City of Jacksonville - Senior Services Division	40,000
City of Jacksonville - Senior Services Division	31,000
City of Jacksonville Beach	80,085
City of Jacksonville Beach	57,443
City of Neptune Beach	44,895
Clara White Mission, Inc.	33,206
Community Connections of Jacksonville, Inc.	18,000
Edward Waters College	24,270
Family Support Services of North Florida, Inc.	28,810
Girl Scouts of Gateway Council, Inc.	35,753
Jacksonville Area Legal Aid, Inc.	29,350
Jacksonville Housing Authority	21,250
Jacksonville Housing Authority	16,875
Pine Castle, Inc.	32,000
Project 180, Inc.	25,000
Women's Center of Jacksonville	25,750

<b>Total Community Development Block Grant</b>	<b><u>722,487</u></b>
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**Housing Opportunities for Persons with Aids (HOPWA)**

Catholic Charities Bureau, Inc.	1,030,032
Gateway Community Services, Inc.	72,020
Lutheran Social Services, Inc.	482,583
Northeast Florida AIDS Network, Inc.	656,446
Northeast Florida AIDS Network, Inc.	199,284
River Region Human Services, Inc.	133,512

<b>Total HOPWA Grants</b>	<b><u>2,573,877</u></b>
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**Emergency Shelter Grant**

ARC Jacksonville, Inc. (The)	33,535
Catholic Charities Bureau, Inc.	160,000
Changing Homelessness, Inc.	50,000
I.M. Sulzbacher Center for the Homeless, Inc.	238,224
Salvation Army (The)	61,530

<b>Total Emergency Shelter Grants</b>	<b><u>543,289</u></b>
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**SCHEDULE PROVIDED FOR INFORMATION ONLY. FUNDS ARE APPROPRIATED THROUGH  
SEPARATE LEGISLATION**

**Council Auditor's Office  
2016/17 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 remove the following expenditure because it was inadvertently listed twice:

SF	Indexcode	Amount per Attachment A	Description of each Service/Event that requires the purchase of food/beverage	Reason for Change
1F6	MVOD1F6G	\$1,500	Food for Annual Homeless Veterans Stand Down Event	Listed twice on the summary schedule.

**FOOD AND BEVERAGE EXPENDITURES (ORD: 2007-1109-E)**  
**SUBOBJECT 05206**  
**FISCAL YEAR 2016 - 2017**

173,682

SF	Indexcode	Amount	Description of each Service/Event that requires the purchase of food/beverage	Explanation that the Service/Event serves a public purpose
191	JCOD191	500	Water for events and meetings	Public events - to avoid liability from heat exhaustion
191	JCOD191CR	100	Water for events and meetings	Public events - to avoid liability from heat exhaustion
192	JCPS192WALL	5,000	Public Event on Quality OST	Communicate Strategic Goals to Stakeholders & Partners
011	CCSS011AD	2,500	agenda, committee and council meetings	open to public
011	COCI011JS	1,500	Conferences and meetings hosted by the Chief Judge of the Fourth Circuit for distinguished guest of the Judiciary.	To enhance relationships and knowledge between circuit, Appeal and Supreme Courts
011	DIAD011DIA	750	DIA Public Meetings	Water, coffee, tea associated with holding Public Meetings.
011	FRFO011FO	1,000	Food, water, ice at extended stay fires >4 hours in duration	Public safety.
011	FROD019EXP	1,000	JFRD Explorers program - jax journey	
011	JEJE011	400	Coffee for meetings with prospects	To further redevelopment efforts in Jacksonville to promote job creation and private capital investment
011	JHCR011CR	1,400	Events	Light refreshments for volunteers during events, i.e. workshops and community events
011	MVOD011	650	Three (once every 4th month) Working Lunch Meetings with Base Commanding Officers.	Serves approximately 20 attendees each at the Quarterly Area Base Commanding Officers Luncheon
011	MVOD011	650	Bottled Water-Memorial Day and Purple Heart events.	Serves approximately 3000 attendees at the Memorial Day Observance in May and at the Purple Heart Trail Walk in August.
011	RPAH011SP	4,500	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.	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.
011	RPCM011PG	500	Joseph Lee Day	Summer playday for approximately 500 kids
011	RPCM011PG	9,500	After school & summer program	Snacks for summer & after school programs
011	RPCM011PG	2,000	Annual special events	Food for annual special events
011	RPCM011SNL	9,600	SNL snacks	Snacks for SNL
011	RPCM011SNL	2,500	SNL Nutrition program	Food for annual special events
011	RPCM1DACF	350	Senior Time Out Program	Bi-weekly social time for neighborhood seniors
011	RPCM1DACF	300	Mommy and Me Toddler Program	Weekly time for parents and toddlers to participate in a structured program (tumbling, art, etc...)
011	RPCM1DACF	100	Summer Enrichment Camp	End of the summer celebration/Joseph Lee Day
011	RPCM1DACF	250	Community Special Events	Quarterly family night out events in Aquatic Center / Community Center
011	RPCM1DACF	100	Homeschool Sports and Fitness Program	End of the year celebration - Recognize Accomplishments
011	RPOD011CEXT	3,000	This account funds supplies for the Family & Consumer Sciences program & partial Expanded Food & Nutrition program educational programming which will generate an annual projected average of 25,000 contacts reaching a range of groups including at-risk youth, seniors, limited income adults and general public.	All items are used in educational programming for teaching purposes only. These programs teach how to achieve a healthy lifestyle by using the dietary guidelines and food guide pyramid to establish eating patterns, manage resources and reduce the risk of certain chronic diseases.
011	SEEL011	5,000	Food for Election staff on election day and for visiting foreign delegations	Food for Election staff on election day and for visiting foreign delegations
01A	SPET01ASE	6,650	FL/GA Game	Event is a signature city event; expensiture supports event volunteers and hospitality.
01A	SPET01ASE	6,000	Sea and Sky	Event is a signature city event; expensiture supports event volunteers and hospitality.
01A	SPET01ASE	2,700	World of Nations	Event is a signature city event; expensiture supports event volunteers and hospitality.
01A	SPET01ASE	15,000	Jazz Festival	Event is a signature city event; expensiture supports event volunteers and hospitality.
01A	SPET01ASE	4,072	Environmental Awards	Event is a signature city event; expensiture supports event volunteers and hospitality.
159	PDBZ159AD	300	BOAF Training for CEU's	Maintains job related certifications for staff

SF	Indexcode	Amount	Description of each Service/Event that requires the purchase of food/beverage	Explanation that the Service/Event serves a public purpose
1F6	MVOD1F6G	1,500	Food for Annual Homeless Veterans Stand Down Event	Food for Annual Homeless Veterans Stand Down Event
1F6	MVOD1F6G	1,500	Food for Annual Homeless Veterans Stand Down Event	Food for Annual Homeless Veterans Stand Down Event
1F6	RPAH1F6AS	22,000	Senior Prom	Provides for socialization, physical activity and mental stimulation in addition to a nutritious meal.
1F6	RPAH1F6AS	31,000	Mayor's Holiday Festival for Seniors	Provides for socialization, physical activity and mental stimulation in addition to a nutritious meal.
1F6	RPAH1F6FG	3,000	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 in which food is provided to sustain them during the event.
1F6	RPAH1F6RE	1,410	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	1,450	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	500	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	1,550	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	Recognition/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.
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 be responsible for 584 full meals @ \$12.00 ea.).
1H8	CSDS1H8	4,900	Fun with the Suns	Funds will be used to purchase food vouchers for the 14th 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	9,092	DPEP Quarterly Training, Wheelchair Ramp Program participants, Mayor's Disability Council Annual Training, Disability Tools for Success Parent Training, ADA Symposium, ADA Employment Symposium, and ADA/IT 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, ADA Symposium, and ADA Employment Symposium.

**COUNCIL AUDITOR'S OFFICE  
PROPOSED 2016/17 BUDGET ORDINANCE 2016-504  
REVIEW OF MUNICIPAL CODE WAIVER SECTIONS**

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

Section 51.102 (Intent of Council), *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 2016-2017 as set forth herein.

**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)*

**NOTES**

- No change from last year's waiver.
- The equivalent of ½ mill of ad valorem taxes is \$25,122,141.
- The proposed General Fund / GSD contribution to the Jacksonville Children's Commission is \$23,189,689.

**No recommendation is offered.**

**COUNCIL AUDITOR'S OFFICE  
PROPOSED 2016/17 BUDGET ORDINANCE 2016-504  
REVIEW OF MUNICIPAL CODE WAIVER SECTIONS**

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**10.2 Salaries of Council Members for Fiscal Year 2016-2017. Waiver of Section 129.102, Ordinance Code.**

Section 129.102 (Salary of members of Council; salary of Council President), *Ordinance Code*, establishing the City Council an annual salary be 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, is hereby waived. Subject to any limitation set forth in this Part 10, 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 2016-2017, 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**.

**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)

**NOTES**

- Prior year verbiage has been expanded but appears to have the same effect.
- Proposed Ordinance 2015-704 would appropriate \$25,037 in 2015/16 for the restoration of the two percent pay reduction applied to Council members. The restored pay rates would be \$45,000 for Council members and \$60,000 for the Council President.
- The 2015/16 calculations per Municipal Code Section 129.102 are \$46,773 for Council members and \$62,364 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 the proposed budget ordinance **Attachment B** shown on the next page. The State has not published 2016/17 estimates at this time, they anticipate issuance in mid-August.

**Recommendation – approve a Revised Attachment B if information from the State is available before budget ordinance passage.**

## Chart of Council Member Salaries Being Waived

	(A)	(B)
	Proposed FY16-17 Council Member Budgeted Salaries	Authorized Council Member Salaries per MC Sect. 129.102 <sup>1</sup>
<b>Council Members</b>		
CP Boyer <sup>2</sup>	\$58,800	\$62,364
Anderson	\$44,100	\$46,773
Becton	\$44,100	\$46,773
Bowman	\$44,100	\$46,773
Brosche	\$44,100	\$46,773
Brown, Katrina	\$44,100	\$46,773
Brown, Reginald	\$44,100	\$46,773
Carter	\$44,100	\$46,773
Crescimbeni	\$44,100	\$46,773
Dennis	\$44,100	\$46,773
Ferraro	\$44,100	\$46,773
Gaffney	\$44,100	\$46,773
Gulliford	\$44,100	\$46,773
Hazouri	\$44,100	\$46,773
Love	\$44,100	\$46,773
Morgan	\$44,100	\$46,773
Newby	\$44,100	\$46,773
Schellenberg	\$44,100	\$46,773
Wilson	\$44,100	\$46,773
<b>TOTALS</b>	<b>\$852,600</b>	<b>\$904,278</b>
<b>TOTAL AMOUNT WAIVED</b>	<b>(\$51,678)</b>	

### NOTES:

**1** - Per ordinance code sect. 129.102(a), each Council Member's salary, other than the Council President, shall be one-half of the salary allowed for a county commissioner in a county with a population equal to Duval County, in accordance with Florida Statutes 145.031(1) & 145.19. For FY16-17, the calculated county commissioner salary for Duval County was \$93,546.

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

**COUNCIL AUDITOR'S OFFICE  
PROPOSED 2016/17 BUDGET ORDINANCE 2016-504  
REVIEW OF MUNICIPAL CODE WAIVER SECTIONS**

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**10.3 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.

**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 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.



**COUNCIL AUDITOR'S OFFICE  
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(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.

(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)

## **NOTES**

- There is no change from last year's waiver.
- The proposed total postage budget for Council Members is now internal service charges totaling \$42,500.
- Proposed communication allowances for cell phones for Council members total \$15,756.

**No recommendation is offered.**

**COUNCIL AUDITOR'S OFFICE  
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REVIEW OF MUNICIPAL CODE WAIVER SECTIONS**

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**10.4 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, in order to purchase fleet vehicles by borrowing.

**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)*

**NOTES**

- Prior year verbiage has been expanded by the phrase “in order to purchase fleet vehicles by borrowing.”
- The intent of the waiver appears unchanged from last year.
- The proposed budget includes \$10,952,810 of borrowing for 110 vehicles
  - 80 new cars for new JSO police and community service officers
  - 8 pumpers, 2 tankers, 9 rescue units, 1 excavator and 9 trash trucks are replacement vehicles
  - One rescue unit is a re-replacement, per the bottom of proposed budget ordinance Schedule B4c, page 2 of 13.

**Recommendation – the Finance Committee, through its budget deliberations, should pursue the elimination or a reduction in borrowing for vehicles.**

**COUNCIL AUDITOR'S OFFICE  
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**10.5 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 2016-17 budget.

**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)

**NOTES**

- There is no change from last year's waiver.
- The proposed budget is \$120,000.

**No recommendation is offered.**

**10.6 Waiver of Section 111.183 (Tayé Brown Regional Park Improvement Trust Fund), Ordinance Code.**

Section 111.183, *Ordinance Code*, requiring trust funds to be used for improvements to Tayé Brown Regional Park, is hereby waived to allow for funds to be used for operational costs at the Equestrian Center.

**Sec. 111.183. - Tayé Brown Regional Park Improvement Trust Fund.**

There is created the *Tayé Brown Regional Park Improvement Trust Fund*, a permanent, ongoing trust fund of the City, which shall carry forward each fiscal year. The fund is authorized to accept Council appropriations, gifts, fees, and other donations. Monies deposited in the fund, together with any interest accrued thereon, shall carry over fiscal years, to be used for the purposes set forth in Section 380.405, Ordinance Code, which is for improvements to Tayé Brown Regional Park. Funds utilized for these purposes are hereby to be appropriated by Council action.

(Ord. 2007-739-E, § 3)

**NOTE – no change from last year's waiver.**

**No recommendation is offered.**

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**10.7 Waiving conflicting provisions of 117.107(2) (Availability of appropriations under grant programs), Ordinance Code, to accept Clean Air Act, Air Pollution – EPA Grant.**

The provisions of Section 117.107(2), *Ordinance Code*, to appropriate a continuation grant in advance of the City receiving the grant award letter is hereby waived in order to appropriate the grant in advance of receipt of the award letter. Presently there is no grant award letter on the Clean Air Act, Air Pollution – EPA grant contract. It is anticipated that the grant will be awarded to the City of Jacksonville in January 2017 and that the letter will be forthcoming at that time.

**Sec. 117.107. - Availability of appropriations under grant programs.**

(2) Grant funds may not be appropriated prior to receipt of the grant, except in the case of reimbursement grants. Reimbursement grant funds may not be included in any appropriation bill until a grant award letter has been received committing to the disbursement of such funds upon completion of the project.

(Ord. 77-691-638, § 2; Ord. 83-591-400, § 1; Ord. 84-1281-764, § 2; Ord. 93-1214-589, § 1; Ord. 2015-427-E, § 1)

**NOTE – no change from last year's waiver.**

**No recommendation is offered.**

**COUNCIL AUDITOR'S OFFICE  
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**10.8 Chapter 126, Ordinance Code, Waiver in regard to the SMG Management Contract and providing for utilization by SMG of the SMG Management Procurement Policies.**

Chapter 126 (Procurement Code), Ordinance Code, is hereby waived for SMG. SMG will procure goods and services in accordance with SMG's competitive procurement policies. SMG manages certain City owned public assembly facilities (as defined in the Facilities Management Agreement between the City of Jacksonville and SMG Management of Public Assembly Facilities, dated effective April 1, 2013, as amended from time to time, herein, "Agreement"). To effect guidelines acceptable to both parties to the Agreement, the City Council hereby determines that, to the extent that funding is available in the accounts established for the budget related to the Agreement and SMG has received the necessary approvals for expenditures from said accounts from the City's Authorized Representative under the Agreement, said City Authorized Representative is authorized to approve SMG's continued utilization of SMG's competitive procurement policies for the purchase of capital expenditures in the amount of \$100,000 or less and non-capital extraordinary repair and maintenance projects in the amount of \$500,000 or less. Upon said approval by the City's Authorized Representative, the funds required shall carry-forward and shall not lapse, with appropriate notice from the City's Authorized Representative to the City's Accounting Division. For purchases made by SMG above these \$100,000/\$500,000 thresholds, the City's Authorized Representative shall require SMG's utilization of the City Procurement Division's policies (as same are reflected in City Code Chapter 126). The provisions of this Section shall in no way modify the Agreement's requirement that all purchases by SMG are fully accountable to the City pursuant to the Agreement. Excluding Section 126.316 (Contracts to Manage and or Promote Sports and Entertainment Facilities), *Ordinance Code*, the City hereby waives any conflicting provision of Part 2 and Part 3, Chapter 126 (Procurement Code), *Ordinance Code*, relating to SMG's procurement of materials, equipment and services for the operation and maintenance of the City's Public Assembly Facilities pursuant to the Agreement.

**NOTE** – Prior year verbiage has been expanded by the double underlined verbiage.

**We recommend the removal of the additional verbiage as it makes a statement that could be mistakenly construed to waive Chapter 126 provisions for all purchases.**

**COUNCIL AUDITOR'S OFFICE  
PROPOSED 2016/17 BUDGET ORDINANCE 2016-504  
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**10.9 Waiver of Section 111.185 (Cecil Gymnasium and Fitness Center Capital Improvement Trust Fund), Ordinance Code.**

Section 111.185 (Cecil Gymnasium and Fitness Center Capital Improvement Trust Fund), *Ordinance Code*, requiring trust funds to be used for capital improvements to the Cecil Gymnasium and Fitness Center, is hereby waived to allow for funds to be used for capital improvements to the Cecil Aquatic Center and capital improvements to the Equestrian Center.

**Sec. 111.185. - Cecil Gymnasium and Fitness Center Capital Improvement Trust Fund.**

There is created the *Cecil Gymnasium and Fitness Center Capital Improvement Trust Fund*, a permanent, ongoing trust fund of the City, which shall carry forward each fiscal year. The fund is authorized to accept gifts, fees, and other donations. Monies deposited in the fund, together with any interest accrued thereon, shall carry over fiscal years to be used for the purposes described herein, and shall be expended only for the specific purpose of financing capital improvements to, and exercise equipment for the Cecil Gymnasium and Fitness Center. Funds utilized for the purchase of exercise equipment are hereby appropriated without the need for further action by Council, and the Director of Finance, or his/her designee, is authorized and directed to make disbursements from the fund upon written requisition of the Director of Recreation and Parks, accompanied by written approval from Cecil Gymnasium and Fitness Center's District Council Member. Subject to appropriation by the Council, the Director of Finance is authorized and directed to make disbursements from the Fund for other capital improvements upon the written direction of the Director of Recreation and Parks. No later than June 30 annually, the Director of Recreation and Community Services shall provide a report of receipts and disbursements to the Cecil Gymnasium and Fitness Center's District Council Member, copy to the Council Auditor.

(Ord. 2004-337-E, § 1; Ord. 2005-371-E, § 4; Ord. 2005-1283-E, § 7; Ord. 2006-422-E, § 109; Ord. 2011-732-E)

**NOTE – this is a new waiver, not included last year.**

**No recommendation is offered.**

**COUNCIL AUDITOR'S OFFICE  
PROPOSED 2016/17 BUDGET ORDINANCE 2016-504  
REVIEW OF MUNICIPAL CODE WAIVER SECTIONS**

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**2015/16 BUDGET WAIVERS WHICH ARE NOT REPEATED IN THE  
PROPOSED 2016/17 BUDGET ORDINANCE**

The waiver Section 10.2 in last year's budget, regarding unit cost measures and service quality measures, is not repeated due to the following proposed Municipal Code rewrite in the budget ordinance.

**Section 11.9 Amending Section 106.220 (Performance measurements unit cost system),  
Part 2 (Budgets), Chapter 106 (Budget and Accounting Code), Ordinance Code.**

Section 106.220 (Performance measurements unit cost system), *Ordinance Code*, is hereby amended to read as follows:

**Sec. 106.220. - Performance measurements unit cost system.**

The Mayor shall establish an ongoing performance measurements which will include the quality and/or quantity of certain services provided in Executive Branch operational units. The performance measurement baselines shall be established in the 2016-2017 fiscal year, and shall be measured for performance each fiscal year thereafter. Performance measurements shall be reported each year and included in the Mayor's Budget proposal to City Council.

~~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.~~

**NOTES**

- Section was moved from 106.219 to 106.220 by ORD 2015-428-E.
- Performance measures are on budget book pages 11 through 16.

**No recommendation is offered.**

**COUNCIL AUDITOR'S OFFICE  
PROPOSED 2016/17 BUDGET ORDINANCE 2016-504  
REVIEW OF MUNICIPAL CODE WAIVER SECTIONS**

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**2015/16 BUDGET WAIVERS WHICH ARE NOT REPEATED IN THE  
PROPOSED 2016/17 BUDGET ORDINANCE**

**DELETED – 10.5 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 recyclable carts with a unit price of less than \$50,000 to be borrowed from the banking fund.

**Sec. 110.503. - Useful life of projects funded.**

Debt may be used to fund only projects with a useful life of five years or greater and a per-unit value of at least \$25,000, unless projects with a lesser per-unit value are specifically approved in the legislation authorizing such funding. Debt may be issued over a period which does not exceed the average useful life of the capital items being financed. The average maturity of the issued bonds shall be structured within +/- one year of the useful life of assets being financed. The list of projects financed with each new money debt issue, shall be delivered to City Council within 30 days of bond closing.

*(Ord. 2005-1373-E, § 3; Ord. 2011-405-E, § 10.7; Ord. 2015-483-E, § 1)*

**NOTES**

- Waiver verbiage is deleted.
- ORD 2015-483-E reduced the threshold from \$50,000 to \$25,000.
- The amount of \$4,396 is proposed to be borrowed for the Roadway Safety Program – Pedestrian Crossing project. It appears to be the only borrowed item that is below the \$25,000 threshold; however, the entire project is \$250,000.

**We recommend waiver language be added to support this appropriation or the \$4,396 amount be funded by cash.**

**DELETED – 10.10 Waiving Priority population percentages approved in 2015-34-E for PSG Grants.**

The priority population percentages for Public Service Grants (PSG), as established by 2015-34-E, are hereby waived to allow for funds to be appropriated in a different percentage than that which was allocated in 2015-34-E.

**NOTES –** This waiver does not need to be repeated for two reasons.

- This waiver was added to last year's budget due to the Finance Committee increasing a number of proposed PSGs by a total of \$608,695.
- The PSG award process was changed by Ordinance 2016-56-E. The PSG Council will now make individual grant awards after the City Council enacts the budget ordinance.

**No recommendation is offered.**



**COUNCIL AUDITOR'S OFFICE  
PROPOSED 2016/17 BUDGET ORDINANCE 2016-504  
RECOMMENDED PROVISIONS**

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The following provisions were included in the Budget Ordinance for FY 2015/16 (2015-504-E):

**Section 11.9 2015-16 Recapture review for contribution to subfunds with negative cash balances.**

Section 106.106 (i), *Ordinance Code*, requires the recapture of funds with the intent of increasing the Operating Reserves and thereafter the Emergency Reserve. Section 106.106(k) requires that the Director of Finance shall provide to the Council Auditor the recapture journal entry. For the Fiscal Year 15-16, the Director of Finance shall include within this communication to the Council Auditors all subfunds that have negative balances. The Council Auditor's will, in conjunction with the Director of Finance, provide a list to the Finance Committee on recommendations of which subfunds to address before recapturing the balances to the Operating Reserves and Emergency Reserves.

**Section 11.13 Proviso regarding Library Fines Revenue Fund.**

Section 111.870 Library Fines Special Revenue Fund provides that the Library Fines Revenue Fund and interest thereon be deposited in the trust fund and be appropriated within the City Budget annually for the purposes of capital improvements or maintenance of capital improvements. The expenditure of the funds from the Library Fines Special revenue funds appropriate in the 2015-2016 annual budget shall not be expended without proof of revenue to fully fund the capital improvement and identify the capital project.

**RECOMMENDATION:**

We recommend that these provisions be added back into the Proposed Budget Ordinance for FY 2016/17.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2016/17 BUDGET  
OFFICE OF THE INSPECTOR GENERAL  
GENERAL FUND / GENERAL SERVICES DISTRICT (S/F 011)**

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**PROPOSED BUDGET BOOK – Page #267-268**

**BACKGROUND:**

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

**EXPENDITURES:**

1. Salaries:

- The increase of \$27,076 is mainly due to an increase in Permanent and Probationary Salaries of \$46,775, which is the result of a full year's funding of three (3) positions added during the FY 2015/16 budget process. This increase was partially offset by a decrease in part-time salaries of \$19,999 due to the Office of Inspector General advisor contract terminating at the end of FY 2015/16.

2. Pension Costs:

- The net decrease of \$19,436 is due to some employees selecting the Defined Contribution Plan that were previously budgeted in the Defined Benefit Plan.

3. Employer Provided Benefits:

- The increase of \$13,484 is mainly due the elections made by the employees hired during FY 2015/16.

4. Internal Service Charges:

- The overall decrease of \$26,035 is mainly due to decreases in OGC Legal of \$40,301 to match current actuals. This was offset with increases in computer system maintenance/security of \$15,527 due to moving in hardware/software maintenance costs from Other Operating Expenses.

5. Other Operating Expenses:

- The overall increase of \$9,334 is mainly due to an increase of \$23,001 in travel expenses and employee training for continuing education classes needed for staff certification, as well as local mileage to perform onsite investigations. These are partially offset with a decrease in hardware/software maintenance of \$15,593 due to it being moved to the computer system maintenance/security allocation as noted above in Internal Services Charges.

**SERVICE LEVEL CHANGES:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2016/17 BUDGET  
OFFICE OF THE INSPECTOR GENERAL  
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**PROPOSED BUDGET BOOK – Page #267-268**

**EMPLOYEE CAP CHANGES:**

None.

**CAPITAL OUTLAY CARRYFORWARD:**

None.

**RECOMMENDATION:**

None.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2016/17 BUDGET  
OFFICE OF ETHICS, COMPLIANCE, & OVERSIGHT  
GENERAL FUND (S/F 011)**

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**PROPOSED BUDGET BOOK –Page # 259-260**

**BACKGROUND:**

This accounts for the Office of Ethics Compliance and Oversight which addresses citywide ethics, compliance, and oversight challenges.

**REVENUES:**

There are no revenues for this department.

**EXPENDITURES:**

Significant changes in expenditures are as follows:

1. Pension Costs

- The increase of \$24,727 is due to the one full-time employee moving from the defined contribution plan to the defined benefit plan.

2. Employer Provided Benefits

- The increase of \$9,117 in group hospitalization costs is due to a change in the employee's selection of health care coverage.

3. Internal Service Charges

- The net decrease of \$9,123 is mainly due to a decrease in OGC-Legal of \$7,053 to more accurately reflect historical values and \$6,369 in computer system maintenance/security charges due to a change in ITD's billing methodology that will result in the elimination of pooled overhead costs. These costs are now being directly billed to the applicable customers. This decrease is slightly offset by an increase in building cost allocation of \$3,478 due to increased square footage from 1,024.10 to 1,454.60.

**SERVICE LEVEL CHANGES:**

There is no change in service level.

**EMPLOYEE CAP CHANGES**

There are no employee cap changes.

**RECOMMENDATION:**

None

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2016/17 BUDGET  
OFFICE OF THE SHERIFF  
GENERAL FUND/GENERAL SERVICES DISTRICT (S/F 011)**

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**PROPOSED BUDGET BOOK – Page # 277-279**

**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 2016/2017 Proposed Budget there are 1,668 sworn police officers, 785 correction officers and 723 civilian positions for a total of 3,176 Sheriff's Office employees in the General Fund.
- The total number of vehicles currently in the Sheriff's fleet is 2,031, which includes 144 special purpose vehicles and equipment.
- The average inmate population for the correctional facilities in 2015 was 3,371, which is down from 3,499 in 2014.
- The Sheriff's Office vacancy count as of July 18, 2016 is 132, which is broken out as follows; 34 Police Officers, 54 Corrections and 44 Civilians.
- The Sheriff's proposed budget is 39% of the General Fund/GSD expenditure budget and 54% of the General Fund/GSD employee cap.

**REVENUES:**

1. Charges for Services:

- The increase of \$961,703 is primarily due to the following:
  - An increase of \$866,962 for SMG Reimbursement which appears to be overstated by \$801,911.
  - A decrease of \$35,800 in Property Room Fund due to a change in procedure of contacting individuals to pick up their property. If items were never picked up after a case was closed they would be sold and the cash would be deposited into this line item.
  - There is an increase of \$63,818 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.
  - A decrease of \$27,388 in Prisoner's Board – Work Furlough due to a 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.

2. Revenue from City Agencies – Allocations:

- The budgeted amount of \$1,968,255 includes the reimbursement of call taker salaries from the 911 Emergency User Fee (sub-fund 171) in the amount of \$1,585,966 and an amount of \$382,289 for the Mayor's security.

**COUNCIL AUDITOR'S OFFICE  
COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2016/17 BUDGET  
OFFICE OF THE SHERIFF  
GENERAL FUND/GENERAL SERVICES DISTRICT (S/F 011)**

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**PROPOSED BUDGET BOOK – Page # 277-279**

3. Miscellaneous Revenue:

- The decrease of \$262,630 is primarily due to:
  - A decrease of \$46,514 in Miscellaneous Sales and Charges due to a decline in Social Security Administration incentive payments. This is an incentive payment to the Sheriff's Office for reporting individuals that should not receive Social Security benefits since they are incarcerated.
  - A decrease of \$190,616 in Overtime Reimbursement Charges which is the reimbursement from Federal Agencies for investigative activities. The decrease is based on current year actuals and an anticipated decrease in task force activity.

**EXPENDITURES:**

1. Salaries:

- The increase of \$2,570,742 in salaries is primarily due to the following:
  - Permanent and Probationary Salaries are increasing by \$917,748. The increase in salaries includes 40 Community Service Officers funded for 6 months at an amount of \$525,249, 40 Police Officers funded for 6 months at an amount of \$762,960. If these new positions were not added then the salaries line would decrease due to a younger workforce. The required City match for the of the COPS grant for 15 Police Officers is not included. The amount of the match the City would be responsible for is \$507,132; this is net of the \$250,000 the City will receive from the State.
  - There is an increase of \$483,065 in Terminal Leave due to a number of retirements of DROP participants next fiscal year.
  - There is an increase of \$644,164 in Part Time Salaries which is primarily due to the following:
    - An increase of \$188,001 in part time salaries for nurses in the Health Services Division within the Corrections Department based on current year actuals.
    - An increase of \$266,348 in Recruitment and Training to perform background checks.
    - An increase of \$133,492 in Court Protection based on current year actuals.
  - Overtime has an increase of \$1,332,848 due to not using on-duty resources to staff special events and bringing the budgeted amount to current levels based on actuals.
  - There is a decrease of \$655,864 for Leave Rollback/Sellback.

2. Salary and Benefit Lapse:

- The imposed Salary Lapse for fiscal year 2016/2017 is \$4,711,156 which is an increase of \$870,175. This amount is based on the City's average turnover model.

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COMMENTS AND RECOMMENDATIONS  
MAYOR'S PROPOSED FY 2016/17 BUDGET  
OFFICE OF THE SHERIFF  
GENERAL FUND/GENERAL SERVICES DISTRICT (S/F 011)**

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**PROPOSED BUDGET BOOK – Page # 277-279**

3. Pension Costs:

- The increase of \$10,375,690 is due to the following:
  - There is an overall increase of \$1,111,414 in the General Employee's Pension Contribution. The City's contribution went from 33.50% to 37.09%.
  - An increase of \$9,838,275 for the City's contribution to the Police and Fire Pension Fund going from a combined total of Pension Contribution and Unfunded Liability of \$82,673,374 to \$92,511,699. The City's contribution percentages are increasing from 109.92% to 119.60%.
  - There is a decrease of \$637,454 for the Correction Officer Pension Contribution. The City's contribution went from 68.64% to 67.73%.

4. Employer Provided Benefits:

- The increase of \$1,407,973 is primarily due to the following:
  - An increase of \$357,668 for Group Hospitalization due to the new positions and a full year of funding for the positions added in fiscal year 2015/2016.
  - A decrease of \$1,496,239 for Workers Compensation Insurance due to actuarial projections.
  - An increase of \$2,474,338 for Workers Compensation – Heart and Hypertension due to actuarial projections.

5. Internal Service Charges:

- The increase of \$2,584,440 is primarily due to:
  - There is an increase of \$741,627 in the Radio allocation due to an allocation of a balloon and final payment of the P25 Radio System.
  - An increase of \$2,248,504 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 494 vehicles in fiscal year 2016/2017 with an associated current year cost of \$1,816,094. Vehicles for the 40 CSOs and the 40 Police Officers are included on the vehicle replacement list.
  - There is a decrease of \$662,974 for Fleet Parts, Oil and Gas due to a decrease in fuel costs.
  - A decrease of \$1,095,167 in Computer System Maintenance/Security due to a change in billing methodology.
  - A decrease for Utilities of \$193,069 due to a decrease in electricity charges.
  - There is an increase of \$415,034 in Building Maintenance due to a projected increase in building maintenance costs for the city.
  - An increase of \$1,489,644 for the Pretrial Detention Facility Building Cost Allocation due to the addition of a water meter that was not being properly charged during the current fiscal year.

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**PROPOSED BUDGET BOOK – Page # 277-279**

- A decrease of \$444,220 in Radio Equipment Refresh. There are a total of 246 radios being replaced at a total cost of \$939,554. The decrease is due to spreading the cost over two years.
- 6. Insurance Costs and Premiums:
  - There is an increase of \$646,179 for General Liability Insurance due to the overall increase in the cost of general liability insurance.
- 7. Professional and Contractual Services:
  - The increase of \$683,884 is due to the following:
    - There is an increase of \$218,769 for Security/Guard Service primarily due to the contracted guard service for Shands as a result of a projected increase in hours due to an increase in inmates requiring hospital care.
    - An increase of \$100,000 in Contractual Services for inmate transport services due to the grounding of the Sheriff's Office fixed wing aircraft.
    - There is an increase of \$213,662 for Contract Food Services due to a projected increase in the price per meal. The contract is currently out for bid and responses are due back soon. This estimate is subject to change.
    - An increase in Service of Process in the amount of \$110,072 due to the increase in the number of documents being served.
- 8. Other Operating Expenses:
  - There is an increase of \$2,620,852 primarily due to the following:
    - An increase of \$111,917 in Wireless Communications as a result of issuing 300 smartphones to employees. The smartphones will replace 300 MiFi's, which is a mobile Wi-Fi hotspot.
    - There is an increase of \$750,000 for Lease-Purchase (Equipment Agreements) which is for 1400 laptops to be replaced. The laptops under the lease agreement will be semi-rugged and will be able to withstand some harsh conditions.
    - There is an increase of \$619,556 for Repairs and Maintenance due to a scheduled overhaul to a helicopter at a cost of \$432,000 and \$152,000 for mining the front and back berms at the firing range which has to be done every five years.
    - Hardware and Software Maintenance and Licenses are increasing by \$521,989 primarily due to an increase in the Microsoft Enterprise Agreement for the upgrading of a large number of laptops still running Windows XP along with the need to increase the number of server licenses to be in compliance with the agreement.
    - An increase of \$155,630 in Miscellaneous Services and Charges due to a change in the Florida Statutes concerning forfeiture proceedings.



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- Clothing, Uniforms and Safety Equipment is increasing by \$872,752 due to the new positions, replacement of all TASER units and increased costs in ammunition.
- There is a decrease of \$240,006 in Other Operating Supplies primarily due to a decrease in aviation fuel prices and grounding of the fixed wing aircraft.
- Employee Training is decreasing by \$103,673 primarily due to planning to hire certified officers and the tuition costs for CSOs is cheaper than anticipated.

9. Capital Outlay:

- There is a Capital Outlay budget of \$2,065,615 and consists of the following:
  - Computer Equipment and Software
    - Purchase of a new Automated Fingerprint Identification System at an amount of \$1,920,000
    - Laptops for the new Police Officers and Community Service Officers at an amount of \$148,960
  - Specialized Equipment
    - 100 rifles and 2 sniper rifle replacements at an amount of \$171,154

10. Supervision Allocation:

- There has been no activity for adult arcade enforcement this fiscal year therefore, there are no charges for Supervision Allocation.

11. Debt Management and Fund Repayments:

- The Banking Fund principal payment amount is \$41,028 and the interest payment amount is \$390, which has decreased by \$2,367. These payments are for prior years' borrowing.

**EMPLOYEE CAP CHANGES:**

- The Sheriff's Office cap is proposed to increase by 80 positions with 40 new Police Officer positions and 40 new Community Service Officer positions.

**RECOMMENDATIONS:**

1. The Sheriff's Office has requested the Public Safety Analyst dedicated to the State Attorney's Office be included in the budget. Ordinance 2016-406-E approved the position for the remainder of fiscal year 2015/2016, but the position was not included in the Mayor's proposed budget. The full year salary and benefit cost of the position is \$74,442 and will be fully reimbursed to the Sheriff's Office by the State Attorney's Office. This will increase the General Fund/GSD cap, but will have no impact to Special Council Contingency.
2. The Sheriff's Office has requested that the Service of Process no longer be outsourced. For fiscal year 2016/2017, the budgeted contract cost for the outside process server is

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\$429,672. The Sheriff's Office will use part-time employees to deliver legal documents. The total cost for part-time salaries, benefits and equipment will be \$295,017. This will be a savings of \$134,655 and a positive impact to Special Council Contingency.

3. We recommend that an amount of \$507,132 for the City's required match of the COPS grant be included within the budget. This will be offset by an increase to the Sheriff's Salary Lapse and will not impact Special Council Contingency.
4. We recommend that SMG Overtime Reimbursement revenue be reduced by \$801,911. Due to an error in the budget, the revenue in JSO inaccurately included a reimbursement from SMG for traffic control at Everbank Field. SMG only reimburses JSO for personnel inside the stadium for Jaguars games. This cannot be offset by a decrease of the General Fund/GSD contribution to SMG due to the fact this reimbursement was not included in SMG's budget. This will have a negative impact to Special Council Contingency of \$801,911.

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

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**PROPOSED BUDGET BOOK – Page # 281-282**

**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 is 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. Charges for Services:

- Charges for services include the landline fee of \$0.44 paid each month with a budgeted amount of \$1,344,491 and a monthly wireless fee and a prepaid cellphone fee of \$0.40 with a budgeted amount of \$2,740,442.
- The decrease of \$93,170 includes:
  - A decrease of \$167,918 in landline revenues due to more people moving away from the use of landline phones each year.
  - There is an increase of \$74,748 for the wireless and prepaid cellphone fee which is consistent with current year collections.

2. Miscellaneous Revenue:

- Miscellaneous Revenue includes Investment Pool Earnings budgeted at \$71,069.

**EXPENDITURES:**

1. Other Operating Expenses:

- The increase of \$29,357 is primarily due to:
  - There is an increase of \$24,600 in Telephone and Data Lines to add additional circuits and links for 911 texting abilities.
  - A decrease of \$66,262 in Hardware/Software Maintenance and Licenses due to a reduction in maintenance costs for recording equipment.
  - An increase of \$66,000 in Miscellaneous Services and Charges due to the renewal of certifications for call takers done every two years and the establishment of an offsite data back-up and recovery center.
    - Included within Miscellaneous Services and Charges are the Beaches call taker salaries reimbursement in an amount of \$303,364, which is a reduction of \$3,036.

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2. Intra-Departmental Billing:

- This expense is a revenue item within the Sheriff's Office and the Fire and Rescue Department for reimbursement of call takers salaries. The Sheriff's Office will receive \$1,585,966 and the Fire and Rescue Department will receive \$270,000.

**EMPLOYEE CAP CHANGES:**

None

**RECOMMENDATIONS:**

None

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E911 EMERGENCY WIRELESS USER FEES (S/F 173)**

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**PROPOSED BUDGET BOOK – Page # 283-284**

**BACKGROUND:**

This fund has remained after the landline and wireless fees were combined into one fund in Fiscal Year 2008/2009. The funds remaining are now used for capital purchases. This is an all year's fund.

**REVENUES:**

1. Investment Pool/Interest Earnings:
  - There is a balance of \$1,202,940 of interest earnings that have accumulated throughout the years.

**EXPENDITURES:**

1. Capital Outlay:
  - The appropriation of \$265,000 will be used to purchase the items listed below.

Description	Amount
Server - Text to 911	\$ 15,000.00
Redundant Servers - Off site storage	\$ 150,000.00
Server Replacement	\$ 25,000.00
Call recording storage	\$ 75,000.00
	\$ 265,000.00

**EMPLOYEE CAP CHANGES:**

None

**RECOMMENDATIONS:**

None

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**PROPOSED BUDGET BOOK - Page # 199-201**

**BACKGROUND**

The Jacksonville Fire and Rescue Department (JFRD) is comprised of the Office of the Director and five other divisions. The other divisions are Emergency Preparedness, Fire Operations, Fire Prevention, Fire Training, and Fire Rescue. 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 increase of \$170,149 is primarily due to the inclusion of a revenue line for SMG overtime reimbursement of \$194,815. JFRD will handle its overtime for SMG events in the same manner as JSO. The revenues for rescue transport and fire inspection fees remain flat.

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 and estimated by the Sheriff's Office.

3. Fines and Forfeits

- The decrease of \$10,064 is due to decreased revenues for fire code violations found during inspections and based on the current year's actual revenues.

4. Miscellaneous Revenue

- The increase of \$173,675 is primarily due an increase of \$128,989 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.

**EXPENDITURES**

1. Salaries

- The net increase of \$2,010,938 is being driven mainly by the following increases in:
  - overtime of \$1,346,944 to align with the actual expenditures in the current year.
  - permanent and probationary salaries of \$393,985 mainly due to the addition of the twelve SAFER grant firefighters who will be moved into the General Fund/General Services District (S/F 011) on 1/31/2017 when the grant expires.

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**PROPOSED BUDGET BOOK - Page # 199-201**

- rollback/sellback of \$259,416 to align with the projections made by the Employee Services Department.
- out of class pay – pensionable of \$195,366 based on current year's actuals.
- holiday overtime of \$118,681 to align with actual level of expenditures that were incorrectly booked into regular overtime part of the year.

Those increases are offset by a decrease in terminal leave of \$304,248 due to a decrease in expected number of retiring employees – from 62 in the FY 2015/16 to 40 in the FY 2016/17.

**2. Pension Costs**

- The net increase of \$10,051,851 is due to increase of \$10,054,668 in the Police & Fire pension costs. This is mainly due to the increase in required contribution, but \$400,146 of this is due to the twelve grant positions being moved into the General Fund as of 1/31/2017.

**3. Employer Provided Benefits**

- The net decrease of \$1,338,571 is mostly driven by the following changes:
  - decreases of \$1,246,996 and \$407,226 for workers compensation – heart hypertension and in workers' compensation insurance, respectively, due to changes in the actuarial projections.
  - an increase of \$270,741 in group hospitalization insurance due to the twelve grant positions being moved into the General Fund and election changes by employees.

**4. Internal Service Charges**

- The net increase of \$1,376,535 is mainly being driven by the following items:
  - an increase of \$1,975,946 in fleet vehicle replacement costs is mainly due to buying 31 vehicles with a total purchase price over \$8M in FY 2015/16 and budgeting expenses only for the part of the year. It is also due to buying 56 more vehicles (see table below) in the proposed budget with the expected payments of \$144,975 in FY 2016/17.

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<b>Unit Description</b>	<b>Number of Units to be Purchased</b>	<b>Average Price</b>	<b>Average Monthly Use in FY 2016/17</b>	<b>Fleet Replacement Allocation in FY 2016/17 (Partial Year)</b>	<b>Fleet Replacement Allocation (Full Year)</b>
Boat	2	\$ 32,500	6	\$ 7,227	\$ 14,453
Fire - Brush Truck	3	\$ 75,000	6	\$ 25,015	\$ 50,030
Fire Truck - Pumper	8	\$ 500,000	0	\$ -	\$ 889,419
Fire Truck - Rescue Unit	10	\$ 163,400	0	\$ -	\$ 363,328
Fire Truck - Tanker	2	\$ 310,000	0	\$ -	\$ 137,860
Golf Cart - Utility	1	\$ 9,000	6	\$ 1,001	\$ 2,001
Pickup Truck	3	\$ 28,333	6	\$ 9,450	\$ 18,900
Pickup Truck - 4x4	6	\$ 35,000	6	\$ 23,347	\$ 46,694
Pickup Truck - Crew Cab	4	\$ 41,250	6	\$ 18,344	\$ 36,689
Sedan - Full Size	6	\$ 25,000	6	\$ 16,677	\$ 33,353
SUV/Crossover - Non-Job Specific	10	\$ 35,000	6	\$ 38,912	\$ 77,824
Utility Body Truck - 4x4	1	\$ 45,000	6	\$ 5,003	\$ 10,006
	<b>56</b>			<b>\$ 144,975</b>	<b>\$ 1,680,556</b>

- an increase of \$275,086 in OGC legal allocation is mainly due to heavy usage in the current year which impacts the allocation calculations.
- a decrease of \$518,373 in radio allocation mainly due to postponing the Fire Station Paging project for which \$704,691 was budgeted for FY 2015/16 and nothing is budgeted for FY 2016/17. The decrease is partially offset with increases in radio debt & maintenance costs.
- a decrease of \$314,658 in computer system maintenance/security allocation due to a change in ITD's billing methodology that will result in the elimination of pooled overhead costs. These costs are now being directly billed to the applicable customers.
- a decrease in fleet allocation for maintenance of \$176,845 mostly due to a decreased Fire Department's share of the total fleet maintenance allocation.

**5. Insurance Costs and Premiums**

- The net increase of \$469,116 is mainly due to an increase of \$470,336 in general liability insurance. The overall cost of general insurance went up and the department had a spike in claims in FY 2014/15 which heavily drives the allocated amount.



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**PROPOSED BUDGET BOOK - Page # 199-201**

6. Professional and Contractual Services

- The increase of \$50,000 is due to an increase of \$50,000 in professional services for a fire station construction consultant.

7. Other Operating Expenses

- The increase of \$107,313 is mostly driven by the following changes:
  - an increase of \$70,354 in employee training mostly for new recruits training to replace at least the 40 employees who are expected to retire and update station libraries training materials per collective bargaining agreement.
  - an increase of \$34,310 in meal allowances to align with the actual expenditures for the past two years.

8. Debt Management Fund Repayments

- The decrease of \$659,076 is mostly due to an updated repayment schedule with a lower payment for breathing apparatus due to changing the repayment terms from 5 to 10 years after paying \$5,135,900 in March 2016 and issuing debt in May 2016. The FY 2016/17 banking fund debt repayments by project are as follows:
  - \$569,828 for Self Contained Breathing Apparatus (SCBA).
  - \$171,965 for CAD replacement.
  - \$97,546 for Mobile Data Terminal Refresh.

**DIVISIONAL CHANGES:**

- The increase in Fire Administration of \$1,308,434 is mostly due to:
  - an increase in police and fire pension contributions of \$506,845.
  - an increase in OGC legal allocation of \$279,410.
  - an increase in salaries of \$203,008 (three positions more due to transfers within the department).
  - an increase in overtime of \$192,030.
- The increase in Emergency Preparedness of \$233,812 is mostly due to:
  - an increase in police and fire pension contributions of \$141,584.
  - an increase in building maintenance allocation of \$148,015.
  - an increase in guard service allocation of \$36,865.
  - a decrease in radio allocation of \$36,930.
  - a decrease in GEPP pension contributions \$30,875.
  - a decrease in health insurance of \$30,050.
  - a decrease in salaries of \$14,862 (two positions less due to transfers within the department and elimination of Emergency Preparedness Planner position).
- The increase in Fire Operations of \$8,545,920 is mostly due to:
  - an increase in police and fire pension contributions of \$5,713,632.
  - an increase in fleet vehicle replacement allocation of \$2,117,583.
  - an increase in overtime of \$1,066,279.

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- an increase in salaries of \$407,621 (due to the addition of the twelve SAFER grant firefighters who will be moved into the General Fund – General Services District on 1/31/2017 when the grant expires).
- a decrease in debt management fund replacement of \$584,702 due to changing repayment terms for SCBA from 5 to 10 years.
- The increase in Fire Prevention of \$30,665 is mostly due to:
  - an increase in police and fire pension contributions of \$130,082.
  - a decrease in salaries of \$32,916 (one position less due to transfers within the department).
  - a decrease in fleet vehicle replacement allocation of \$24,589.
  - a decrease in workers compensation – heart hypertension allocation of \$22,565.
- The increase in Fire Training of \$461,423 is mostly due to:
  - an increase in police and fire pension contributions of \$319,824.
  - an increase in salaries of \$124,530 (partially due to addition of one position due to transfers within the department).
- The increase in Fire Rescue of \$1,487,852 is mostly due to
  - an increase in police and fire pension contributions of \$3,242,701.
  - a decrease in computer system maintenance allocation of \$382,782.
  - a decrease in part-time salaries \$350,000 (used for lifeguards at Huguenot and Hannah Park and moved to Fire Operations since now they are managed by the Chief of Operations).
  - a decrease in workers compensation regular and heart hypertension allocation of \$440,700.
  - a decrease in salaries of \$293,396 (partially due to a loss of two positions due to transfers within the department).
  - a decrease in fleet vehicle replacement allocation of \$194,957.

**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

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**EMPLOYEE CAP CHANGES:**

The overall authorized position cap increased by eleven positions. One position (Emergency Preparedness Planner) was eliminated during FY 2015/16, and the twelve remaining SAFER grant positions are being moved into the General Fund – GSD as of 1/31/2017.

**RECOMMENDATION:**

None

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BUILDING INSPECTIONS (S/F 159)**

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**PROPOSED BUDGET BOOK - Page # 203-207**

**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 \$59,185 is to align the budgeted amount with the current actual revenues for fire plans review and re-inspection fees.

**EXPENDITURES**

1. Salaries

- The net decrease of \$6,354 is mainly due to decrease of \$8,043 in overtime to align the budgeted amount with the current actual overtime expenditures.

2. Pension Costs

- The net increase of \$102,191 is mostly due to the addition of \$109,344 of expense for the police and fire (P&F) pension which was partially offset by a decrease in Florida Retirement System (FRS) contributions of \$11,002. This is mainly the result of one employee retiring who was on FRS and being replaced by a member of the P&F pension.

3. Employer Provided Benefits

- The net decrease of \$6,145 is mostly due to the elimination of FICA payroll taxes of \$5,386 for the FRS employee replaced by P&F employee.

4. Internal Service Charges

- The net decrease of \$20,732 is being driven primarily by the decreases of \$13,851 in fleet vehicle replacement due to vehicles being paid off in FY 2016/17 and \$5,787 computer system maintenance allocations due to a change in ITD's billing methodology to directly bill previously pooled overhead costs to the applicable customers.

**CAPITAL OUTLAY CARRYFORWARD:**

- There is a capital outlay carryforward of \$115,900 associated with the inspection database upgrades.

**EMPLOYEE CAP CHANGES:**

None.

**RECOMMENDATION:**

None.

## Property Appraiser's Budgetary Comparison

	FY 15-16 Council Approved	FY 16-17 City Council Adopted and DOR Tentative*	FY 16-17 Mayor's Proposed	FY 16-17 Corrected Property Appraiser Budget	Increase/ (Decrease)
<b>REVENUES</b>					
PROPERTY APPRAISER					
Other Revenue	\$ 333,214	\$ 367,740	\$ 372,561	\$ 372,561	\$ 39,347
General Fund Contribution	\$ 9,733,745	\$ 9,766,632	\$ 9,755,632	\$ 9,801,582	\$ 67,837
<b>TOTAL REVENUES</b>	<b>\$ 10,066,959</b>	<b>\$ 10,134,372</b>	<b>\$ 10,128,193</b>	<b>\$ 10,174,143</b>	<b>\$ 107,184</b>
<b>EXPENDITURES</b>					
PROPERTY APPRAISER					
Salaries	\$ 5,547,202	\$ 5,575,094	\$ 5,577,602	\$ 5,583,167	\$ 35,965
Salary & Benefit Lapse	\$ (140,401)	\$ (151,336)	\$ (150,688)	\$ (151,336)	\$ (10,935)
Employer Provided Benefits	\$ 2,943,947	\$ 3,034,371	\$ 2,991,936	\$ 3,022,386	\$ 78,439
Internal Service Charges	\$ 564,259	\$ 564,259	\$ 532,928	\$ 532,928	\$ (31,331)
Internal Service - IT Operations	\$ 303,340	\$ 303,340	\$ 377,559	\$ 377,559	\$ 74,219
Other Operating Expenses	\$ 841,983	\$ 808,643	\$ 798,855	\$ 809,438	\$ (32,545)
Capital Outlay	\$ 6,629	\$ 1	\$ 1	\$ 1	\$ (6,628)
<b>TOTAL EXPENDITURES</b>	<b>\$ 10,066,959</b>	<b>\$ 10,134,372</b>	<b>\$ 10,128,193</b>	<b>\$ 10,174,143</b>	<b>\$ 107,184</b>

\* Ordinance 2016-312-E tentatively approved the Property Appraiser's FY 16/17 budget.

# Property Appraiser's Budgetary Comparison

Sub-Object	Description	FY 15/16 Council Approved	FY 16/17 City Council Adopted and DOR Tentative	FY 16/17 Mayor's Proposed	FY 16/17 Corrected Property Appraiser Budget	Increase/ (Decrease)	F/N
1201	Salaries	5,393,093	5,417,071	5,412,906	5,417,071	23,978	A
1306	Salaries - Part Time	39,000	39,000	39,000	39,000	0	
1307	Salaries/Benefits Lapse	(140,401)	(151,336)	(150,688)	(151,336)	(10,935)	
1501	Special Pay	34,500	54,250	53,750	54,250	19,750	B
1503	Leave Sellback	14,874	0	8,073	8,073	(6,801)	C
1511	Special Pay - Pensionable	65,735	64,773	63,873	64,773	(962)	
2101	Payroll Taxes (FICA)	23,488	17,780	17,780	17,780	(5,708)	
2102	Medicare Taxes	77,175	74,904	74,939	74,904	(2,271)	
2201	GEPP Pension Contribution Costs	1,597,782	348,546	343,300	348,546	(1,249,236)	D
2201B	GEPP Contribution - Unfunded Liability	0	1,310,312	1,277,049	1,310,312	1,310,312	D
2204	FRS Pension ER Contribution	62,733	64,973	64,973	64,973	2,240	
2207	GEPP Disability Contribution	15,157	15,486	15,471	15,486	329	
2213	GEPP Defined Contribution	18,415	50,255	55,091	50,255	31,840	E
2301	Group Dental Plan	120	120	240	120	0	
2303	Group Life Insurance	17,541	18,486	18,403	18,486	945	
2304	Group Hospitalization	992,663	994,636	997,802	994,636	1,973	
2401	Worker's Comp Insurance	138,873	138,873	126,888	126,888	(11,985)	
<b>Personal Services</b>		<b>\$ 8,350,748</b>	<b>\$ 8,458,129</b>	<b>\$ 8,418,850</b>	<b>\$ 8,454,217</b>	<b>\$ 103,469</b>	
3109	Professional Services	56,750	74,021	63,021	74,021	17,271	F
4002	Travel Expense	31,955	31,955	31,955	31,955	0	
4101	Postage	231,489	233,447 *	233,447	233,030	1,541	
4203	IS Alloc-ITD Replacements	28,349	28,349	30,720	30,720	2,371	G
4205	IS Alloc-OGC Legal	109,183	109,183	126,990	126,990	17,807	G
4207	IS Alloc-Copier Consolidation	35,834	35,834	36,555	36,555	721	G
4211	IS Alloc-Copy Center	2,915	2,915	3,426	3,426	511	G
4213	IS Alloc-Fleet Vehicle Replacement	10,008	10,008	10,024	10,024	16	G
4216	IS Alloc-Fleet Repairs/Maintenance	40,569	40,569	43,277	43,277	2,708	G
4217	IS Alloc-Fleet Part/Oil/Gas	49,848	49,848	47,902	47,902	(1,946)	G
4221	IS Alloc-Mailroom Charge	1,077	1,077	1,162	1,162	85	G
4223	IS Alloc-Computer Sys Maint. & Security	303,340	303,340	377,559	377,559	74,219	G
4230	Building Cost Allocation - Yates Bldg.	286,476	286,476	232,872	232,872	(53,604)	G
4502	General Liability Insurance	37,719	37,719	38,931	38,931	1,212	G
4603	Repairs & Maintenance	265,475	750	750	750	(264,725)	H
4662	Hardware/Software Maintenance & Licenses	0	268,556	268,556	268,556	268,556	I
4721	Printing & Binding	69,085	73,630	73,630	73,630	4,545	J
4801	Advertising & Promotion	800	800	800	800	0	
4931	Clothing, Clean, Shoe Allowance	300	400	400	400	100	
4938	Misc Services & Charges	14,260	20,675	20,675	20,675	6,415	K
5101	Office Supplies	11,000	11,000	11,000	11,000	0	
5208	Furniture and Equipment Under \$1,000	71,936	0	0	0	(71,936)	L
5216	Other Operating Supplies	11,061	9,850	9,850	9,850	(1,211)	
5229	Software, Computer Items under \$1,000	485	235	235	235	(250)	
5401	Employee Training	19,177	24,941	24,941	24,941	5,764	M
5402	Dues, Subscriptions, & Memberships	20,491	20,664	20,664	20,664	173	
<b>Operating Expenses</b>		<b>\$1,709,582</b>	<b>\$1,676,242</b>	<b>\$1,709,342</b>	<b>\$1,719,925</b>	<b>\$10,343</b>	
6403	Office Equipment	6,628	0	0	0	(6,628)	N
6427	Computer Equipment	1	1 *	1	1	0	
<b>Operating Capital Outlay</b>		<b>\$ 6,629</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>(6,628)</b>	
<b>Total</b>		<b>\$ 10,066,959</b>	<b>\$ 10,134,372</b>	<b>\$ 10,128,193</b>	<b>\$ 10,174,143</b>	<b>\$ 107,184</b>	

\*The DOR reduced Postage (subobject 04101) from \$233,447 to \$233,030 and reduced Computer Equipment (subobject 06427) from \$1 to zero.

## Property Appraiser's Budgetary Comparison

<b>A</b>	The increase of \$23,978 is due to realignment of funds that occurred after the FY 15/16 budget was approved by Council in order to fund position reclassifications. The authorized position cap is being reduced from 120 positions to 118 positions. Two vacant positions are being eliminated: one Commercial Appraiser and one Cadastralist. The salaries of these positions were reallocated as increases to other employees during FY 15/16.
<b>B</b>	This amount represents incentive pay which is paid to employees who obtain professional certifications. The increase is due to additional employees obtaining certifications.
<b>C</b>	At the time the tentative budget was approved by Council, Employee Services had not completed the leave sellback estimate for FY 16/17. The Mayor's proposed budget amount of \$8,073 reflects the estimate for FY 16/17.
<b>D</b>	The unfunded actuarial accrued liability (UAAL) portion of General Employees Pension Plan (GEPP) costs is being shown as a separate line item beginning in the FY 16/17 budget. The remaining expenditure represents the normal cost of the GEPP pension to the City.
<b>E</b>	The increase of \$31,840 is due to an increase in the number of employees participating in the GEPP defined contribution plan.
<b>F</b>	The increase is mostly due to software maintenance under the aerial photography contract (\$11,000) and funding two temporary employees to work one month (total of 320 hours @ \$16.74 per hour) in Exemptions Compliance during peak season (\$5,357).
<b>G</b>	The final allocations for these subobjects were not calculated at the time Ord. 2016-312-E was enacted by Council. The FY 16/17 Mayor's proposed budget reflects the updated amounts for these subobjects.
<b>H</b>	The decrease is due to expenditures being reclassified to 4662 - Hardware/Software Maintenance & Licenses. The remaining budget amount of \$750 is for a microfilm/scanner maintenance agreement.
<b>I</b>	The increase is due to expenditures being reclassified from 4603 - Repairs & Maintenance. These expenditures include the Computer Assisted Mass Appraisal (CAMA) system maintenance service agreement (\$233,156; 2% increase), and GIS licenses and maintenance agreement (\$35,400; no increase).
<b>J</b>	The increase is mostly due to printing door hangers (\$4,250).
<b>K</b>	The increase is mostly due to an increase of \$6,500 in recording fees (filing fees for liens and releases). Filing fees are projected to average \$750 per month in FY 16/17, compared to \$208.33 per month in FY 15/16.
<b>L</b>	No furniture and equipment under \$1,000 purchases are budgeted for FY 16/17.
<b>M</b>	The increase is due to the cost of additional Schools (\$4,000), Workshops (\$1,129), Conferences and Seminars (\$360) and Case Studies and Exams (\$275). Additional Schools and Workshops are mostly linked to employees pursuing professional designations and courses to meet International Association of Assessing Officers (IAAO) Continuing Education requirements.
<b>N</b>	No office equipment capital expenditures are budgeted for FY 16/17.

### Recommendations:

<b>1.</b>	<p>We recommend that the following adjustments be made in order to align the Mayor's proposed budget with the budget adopted by Council and tentatively approved by the Department of Revenue:</p> <ul style="list-style-type: none"> <li>Salaries (subobject 01201) be increased by \$4,165</li> <li>Salaries/benefits lapse (subobject 01307) be increased by \$648</li> <li>Special pay (subobject 01501) be increased by \$500</li> <li>Special pay - pensionable (subobject 01511) be increased by \$900</li> <li>Medicare tax (subobject 02102) be decreased by \$35</li> <li>GEPP pension contribution costs (subobject 02201) be increased by \$5,246</li> <li>GEPP contribution - unfunded liability (subobject 02201B) be increased by \$33,263</li> <li>GEPP disability contribution (subobject 02207) be increased by \$15</li> <li>GEPP defined contribution (subobject 02213) be decreased by \$4,836</li> <li>Group dental plan (subobject 02301) be decreased by \$120</li> <li>Group life insurance (subobject 02303) be increased by \$83</li> <li>Group hospitalization insurance (subobject 02304) be decreased by \$3,166</li> <li>Professional services (subobject 03109) be increased by \$11,000</li> </ul>
<b>2.</b>	<p>We recommend that Postage (subobject 04101) be reduced from \$233,447 to \$233,030 to reflect an adjustment made by the DOR in their tentative approval of the Property Appraiser's FY 16/17 budget.</p> <p><b>The total of these adjustments will increase the General Fund/GSD transfer in by \$45,950 and have a negative impact of \$45,950 on Special Council Contingency.</b></p>
<b>3.</b>	We recommend that the Finance Committee approve the FY 16/17 corrected Property Appraiser budget column to incorporate all updated costs for the Property Appraiser's Office determined since Ordinance 2016-312-E was approved, as well as the above changes.