

PROPOSED ANNUAL BUDGET 2019-2020



**CITY OF JACKSONVILLE
LENNY CURRY, MAYOR**



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OFFICE OF THE MAYOR

LENNY CURRY
MAYOR

CITY HALL SUITE 400
117 W. DUVAL STREET
JACKSONVILLE, FL 32202

July 15, 2019

Dear Citizens:

When I took the oath of office four years ago, I shared a vision for *One City. One Jacksonville.* In this vision, every single child has access to essential resources and a great education, every neighborhood has economic opportunities and infrastructure in place to support our citizens, and every resident feels safe and secure.

In collaboration with City Council, my team and I have worked hard these past four years to implement strong budgets that reflect key priorities and bring us closer to shared objectives. These priorities are formed by interactions I have with citizens throughout Jacksonville and include:

- Improving public safety through investments in enforcement, prevention and intervention efforts.
- Enhancing economic development and employment opportunities throughout Jacksonville.
- Supporting stronger neighborhoods and communities with improved infrastructure, quality services and improved conditions.
- Improving services and increasing access to resources that impact our youth.
- Demonstrating strong leadership and fiscal accountability as responsible stewards of taxpayer dollars.

This proposed budget for Fiscal Year 2019-2020 demonstrates my continued commitment to lead the City of Jacksonville with immense respect for the hard work that goes into every single dollar that taxpayers put into this city. We are going to continue working to make our neighborhoods safer, fuel economic growth and pursue our city's vast potential with urgency and purpose.

Sincerely,

A handwritten signature in black ink that reads "Lenny Curry".

Lenny Curry
Mayor

CITY OF JACKSONVILLE
SUMMARY OF BUDGETS

		FY 18-19 COUNCIL APPROVED	FY 19-20 MAYOR'S PROPOSED	FY 19-20 COUNCIL APPROVED
GENERAL FUND				
011	GENERAL FUND - GSD	1,211,197,888	1,264,471,645	
012	MOSQUITO CONTROL - STATE 1	53,122	53,122	
015	PROPERTY APPRAISER	10,803,060	11,928,096	
016	CLERK OF THE COURT	4,750,713	5,312,720	
017	TAX COLLECTOR	18,494,102	19,950,499	
018	EMERGENCY CONTINGENCY	61,868,714	63,570,520	
01A	SPECIAL EVENTS	7,243,379	8,338,316	
TOTAL	GENERAL FUND	1,314,410,978	1,373,624,918	
SPECIAL REVENUE FUNDS				
110	PLANNING, ECONOMIC DEV & CONCUR MGMT	2,380,322	5,109,407	
120	AIR POLLUTION CONTROL & MONITORING	743,696	739,712	
130	SPORTS, CONVENTION & TOURISM DEV	10,419,796	9,947,583	
140	TRANSPORTATION	145,472,814	157,099,553	
150	GENERAL GOVERNMENT	28,129,158	30,576,764	
170	EMERGENCY 9-1-1	6,670,544	5,558,487	
180	TAX INCREMENT DISTRICTS	35,642,153	37,458,423	
190	KIDS HOPE ALLIANCE	32,344,548	35,111,386	
1D0	MAINTENANCE, PARKS AND RECREATION	6,621,449	6,560,187	
1F0	OTHER FEDERAL, STATE & LOCAL GRANTS		500,000	
1H0	GENERAL GOVERNMENT	1,036,719	1,015,466	
1I0	BETTER JACKSONVILLE	75,808,471	76,956,241	
1L0	SPECIAL ASSESSMENT FUND		2,920,132	
1S0	GENERAL GOVERNMENT	1,321,974	1,011,264	
TOTAL	SPECIAL REVENUE FUNDS	346,591,644	370,564,605	
CAPITAL PROJECT FUNDS				
310	BOND PROJECTS	0		
320	GENERAL PROJECTS	124,231,857	131,826,394	
330	GRANT PROJECTS	360,000		
360	BOND PROJECTS	116,695	2,920,132	
TOTAL	CAPITAL PROJECT FUNDS	124,708,552	134,746,526	
ENTERPRISE FUNDS				
410	PUBLIC PARKING SYSTEM	4,931,229	4,339,427	
430	MOTOR VEHICLE INSPECTION	502,876	421,138	
440	SOLID WASTE DISPOSAL	90,968,080	98,044,014	
460	STORMWATER SERVICES	36,849,928	45,037,120	
4F0	EQUESTRIAN CNT/NEFL EQUESTRAIN SOCIETY	465,508	493,239	
4G0	SPORTS COMPLEX CAPITAL MAINT	8,642,764	8,221,507	
4K0	CITY VENUES	89,283,477	92,603,430	
TOTAL	ENTERPRISE FUNDS	231,643,862	249,159,875	
INTERNAL SERVICE FUNDS				
510	FLEET MANAGEMENT	95,476,315	96,218,330	
520	COPY CENTER / CENTRAL MAILROOM	2,631,067	2,882,189	
530	INFORMATION TECHNOLOGIES	67,954,141	82,142,723	
550	OFFICE OF GENERAL COUNSEL	12,118,298	12,925,298	
560	SELF INSURANCE	44,353,968	44,695,321	
570	GROUP HEALTH	100,767,209	107,163,852	
580	INSURED PROGRAMS	8,932,139	9,334,141	
590	DEBT MANAGEMENT FUNDS	184,636,934	181,619,094	
5A0	PUBLIC WORKS	50,466,878	46,997,690	
TOTAL	INTERNAL SERVICE FUNDS	567,336,949	583,978,638	
TRUST AND AGENCY FUNDS				
610	GENERAL EMPLOYEES PENSION TRUST	16,436,360	16,620,528	
640	EXPENDABLE TRUST FUND	1,144,175	1,109,594	
650	NON-EXPENDABLE TRUST FUND		63,349	
TOTAL	TRUST AND AGENCY FUNDS	17,580,535	17,793,471	
COMPONENT UNITS				
750	OFFICE OF ECONOMIC DEVELOPMENT	2,500,000	500,000	
TOTAL	COMPONENT UNITS	2,500,000	500,000	
TOTAL FOR ALL GENERAL GOVERNMENT FUNDS		2,604,772,520	2,730,368,033	

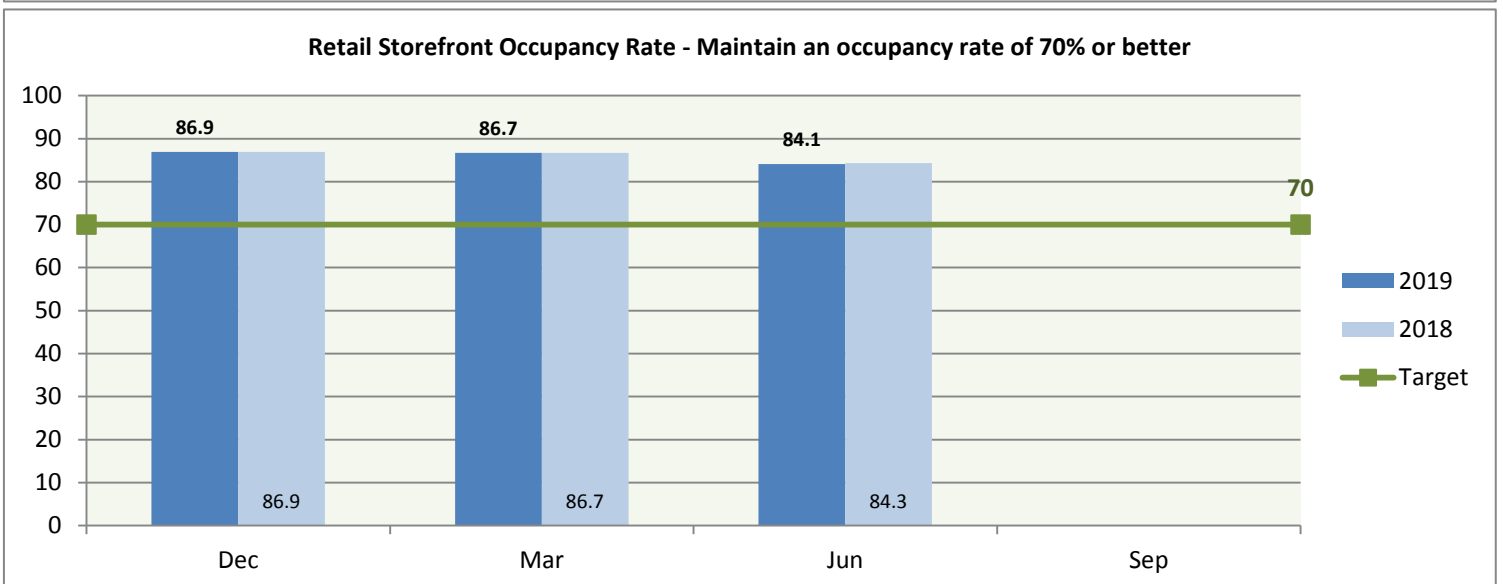
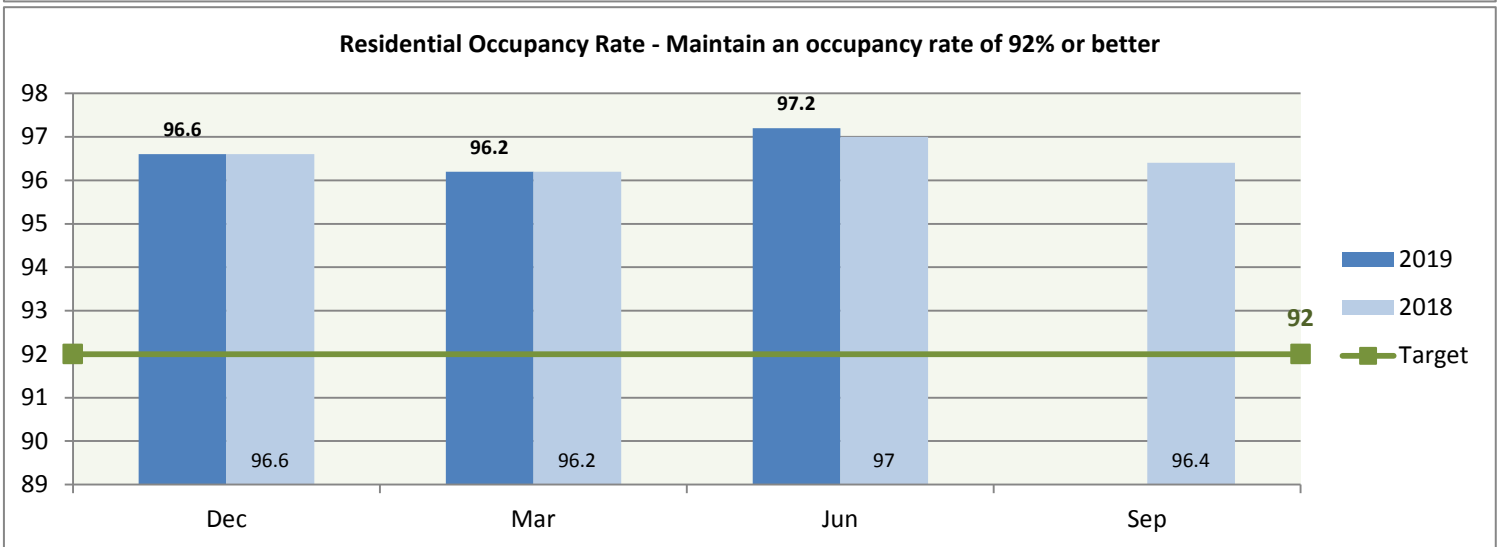
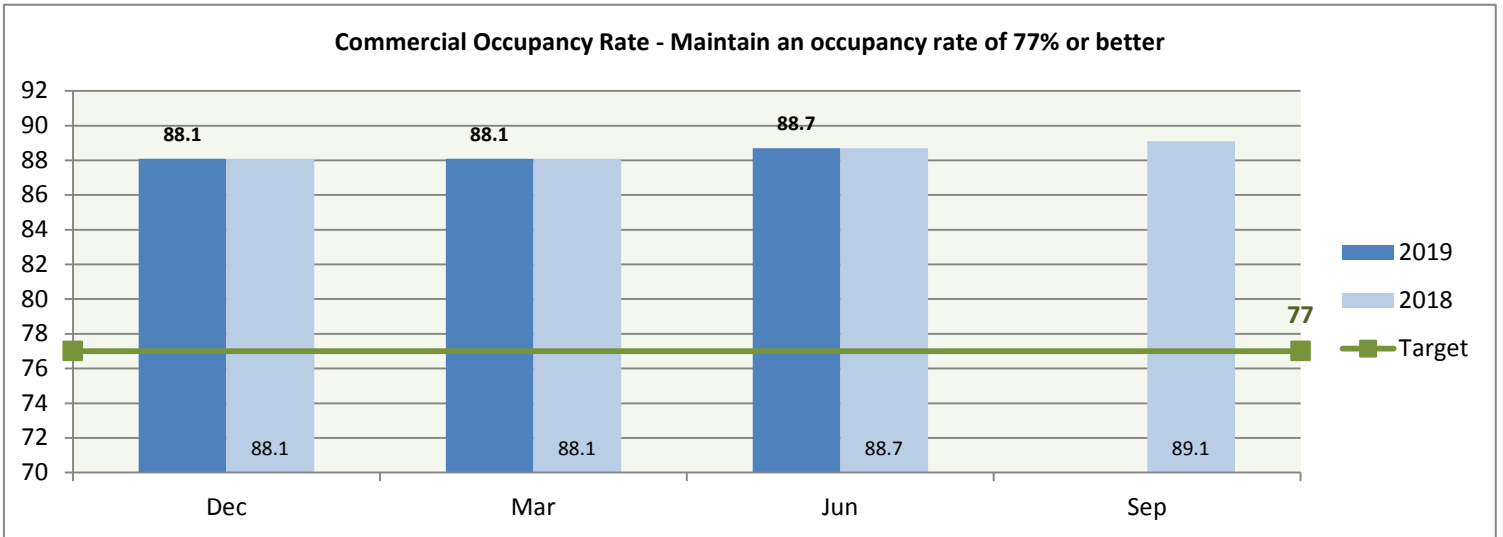
CITY OF JACKSONVILLE, FLORIDA
SUMMARY OF EMPLOYEE CAPS BY SUBFUND

	FY 18-19 COUNCIL APPROVED	FY 19-20 MAYOR'S PROPOSED	FY 19-20 COUNCIL APPROVED	CHANGE
GENERAL FUND				
011 GENERAL FUND - GSD	6,160	6,238		78
015 PROPERTY APPRAISER	115	114		(1)
016 CLERK OF THE COURT	35	36		1
017 TAX COLLECTOR	228	231		3
01A SPECIAL EVENTS	14	14		0
TOTAL GENERAL FUND	6,552	6,633		81
SPECIAL REVENUE FUNDS				
112 CONCURRENCY MANAGEMENT SYSTEM	6	6		0
121 AIR POLLUTION TAG FEE	5	5		0
132 TDC - SEC 111.600 FS 125.104	2	2		0
154 HAZARDOUS WASTE PROGRAM	5	5		0
159 BUILDING INSPECTION	163	163		0
15F TREE PROTECTION FUND - SEC 111.760	1	1		0
15V TEEN COURT PROGRAMS TRUST - SEC 111.375	5	5		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 KIDS HOPE ALLIANCE	39	41		2
1D1 HUGUENOT PARK - SEC 111.125	10	10		0
1D2 KATHRYN A. HANNA PARK - SEC 111.125	16	17		1
1DA CECIL FIELD COMMERCE CENTER	6	6		0
1H2 SPAY & NEUTER REBATE TRUST SEC 111.450	1	1		0
1S1 COURT COSTS \$65 FEE FS: 939.185	10	9		(1)
TOTAL SPECIAL REVENUE FUNDS	277	279		2
ENTERPRISE FUNDS				
412 PUBLIC PARKING	36	36		0
431 MOTOR VEHICLE INSPECTION - SEC 110.407	7	6		(1)
441 SOLID WASTE DISPOSAL	116	116		0
461 STORMWATER SERVICES	53	53		0
TOTAL ENTERPRISE FUNDS	212	211		(1)
INTERNAL SERVICE FUNDS				
511 FLEET MGMT - OPERATIONS	108	108		0
512 FLEET MGMT - VEHICLE REPLACEMENT	3	3		0
521 COPY CENTER / CENTRAL MAILROOM	5	5		0
531 ITD OPERATIONS	121	121		0
534 RADIO COMMUNICATIONS	10	10		0
551 OFFICE OF GENERAL COUNSEL	69	73		4
561 SELF INSURANCE	22	23		1
571 GROUP HEALTH	9	9		0
581 INSURED PROGRAMS	7	7		0
5A1 PUBLIC BUILDING ALLOCATIONS	61	62		1
TOTAL INTERNAL SERVICE FUNDS	415	421		6
TRUST AND AGENCY FUNDS				
611 GENERAL EMPLOYEES PENSION	5	5		0
TOTAL TRUST AND AGENCY FUNDS	5	5		0
TOTAL EMPLOYEE CAP FOR ALL SUBFUNDS	7,461	7,549		88

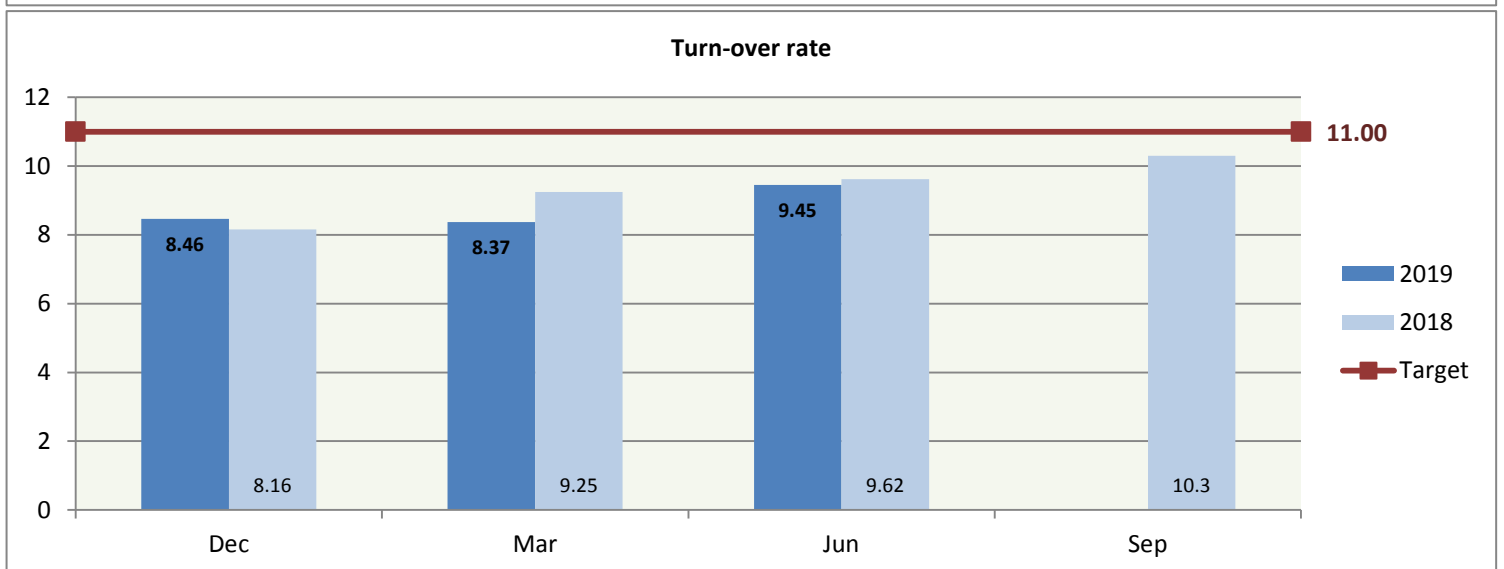
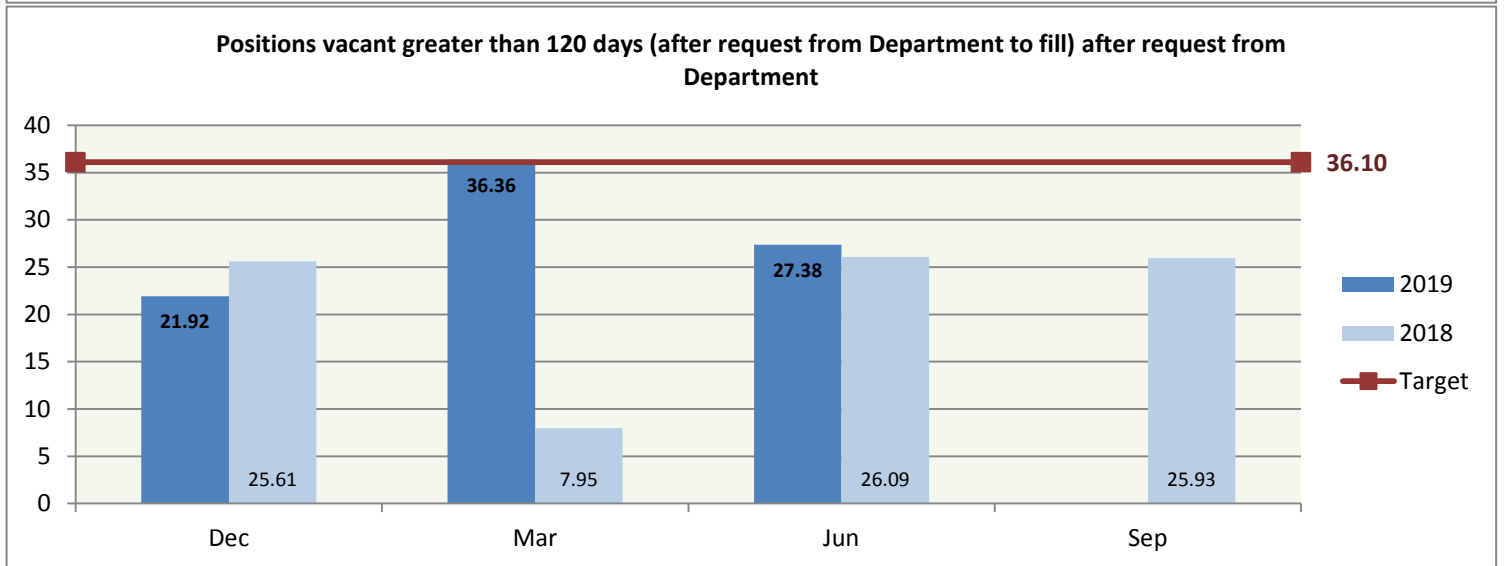
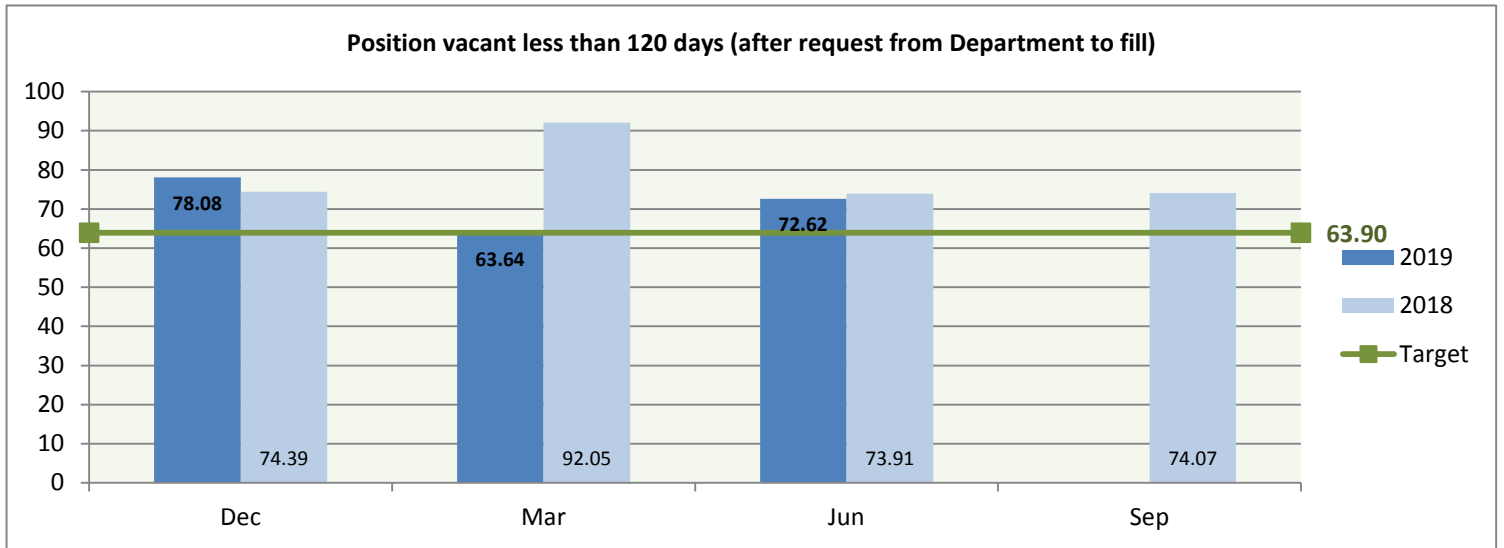
Performance Measures
FY 17-18 Actuals
And FY 18-19 Actuals through June

Downtown Investment Authority - Performance Measures FY 2019

Mayor's Priority - Economic Development

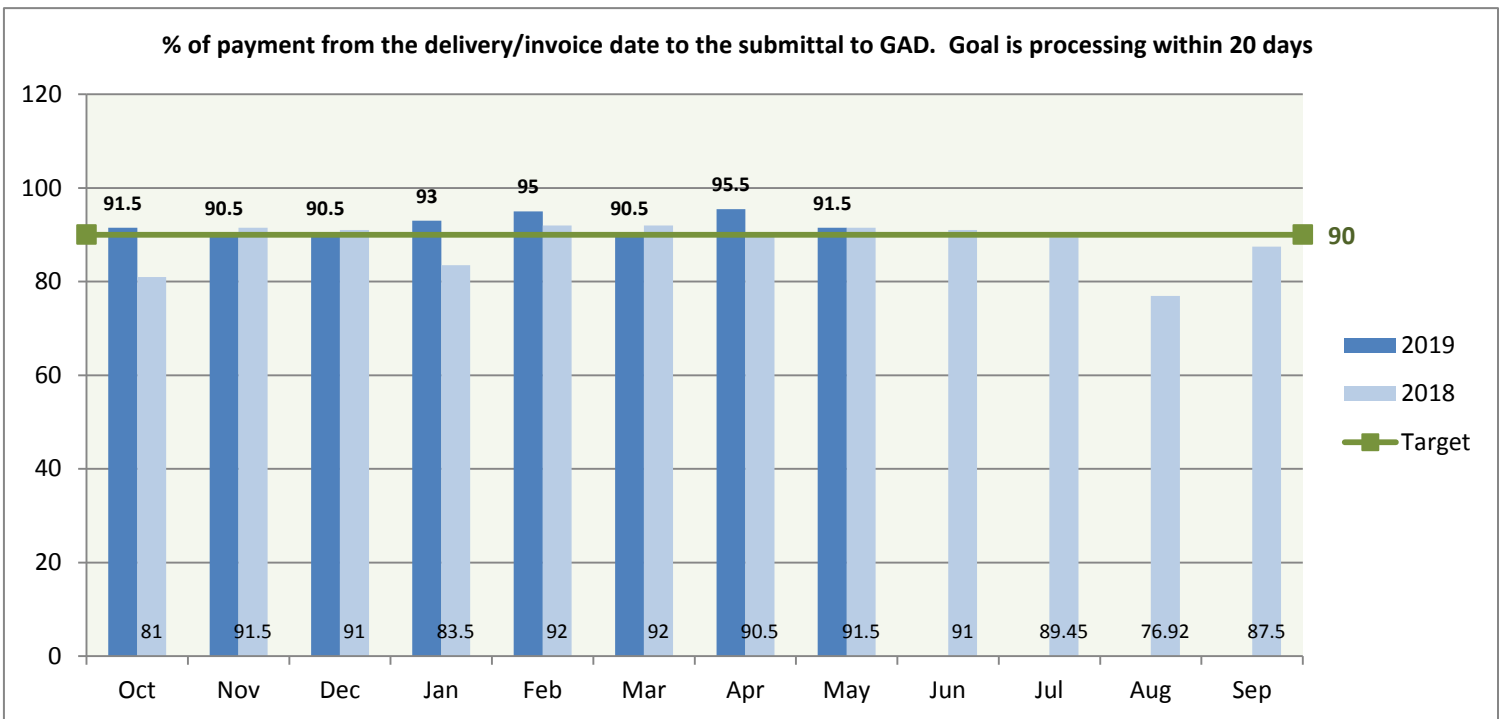
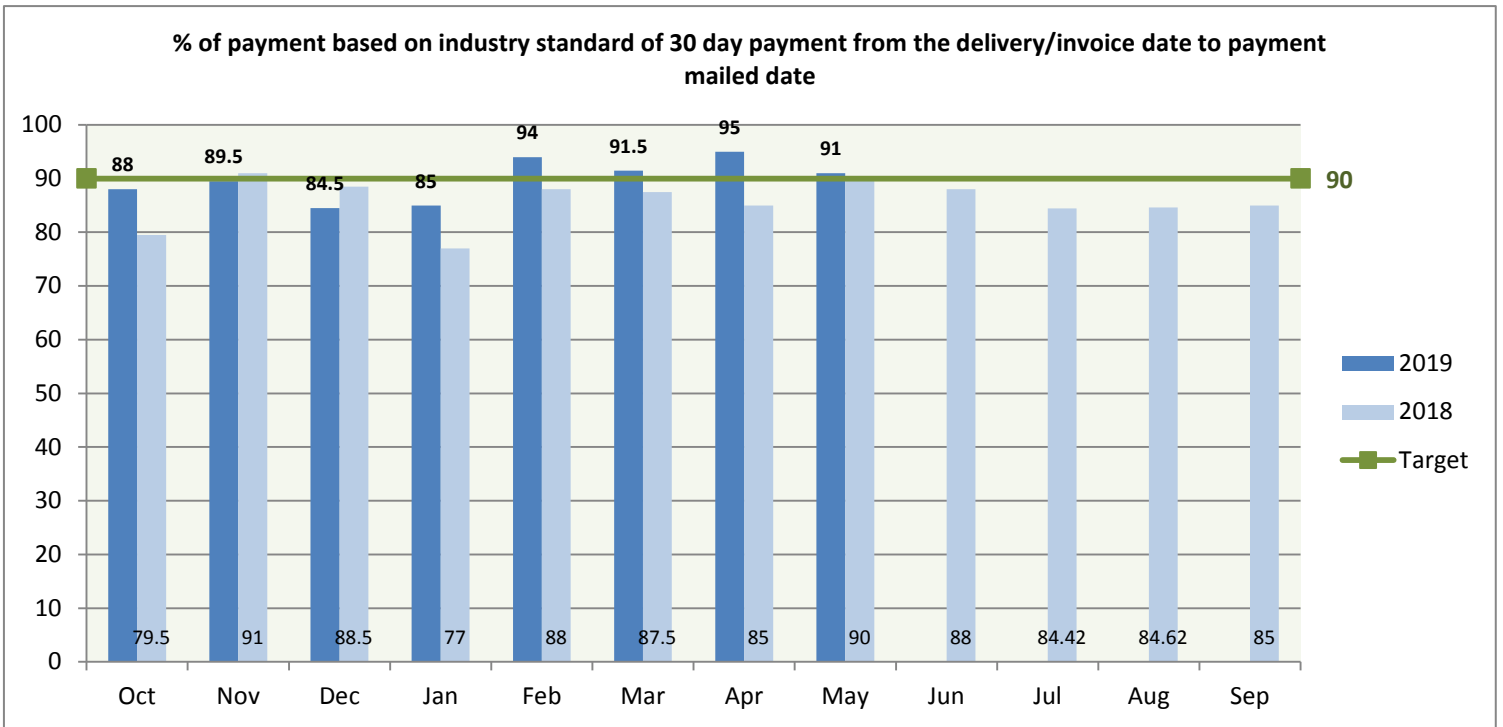


Employee Services - Performance Measures FY 2019 Mayor's Priority - Operational Efficiency and Effectiveness

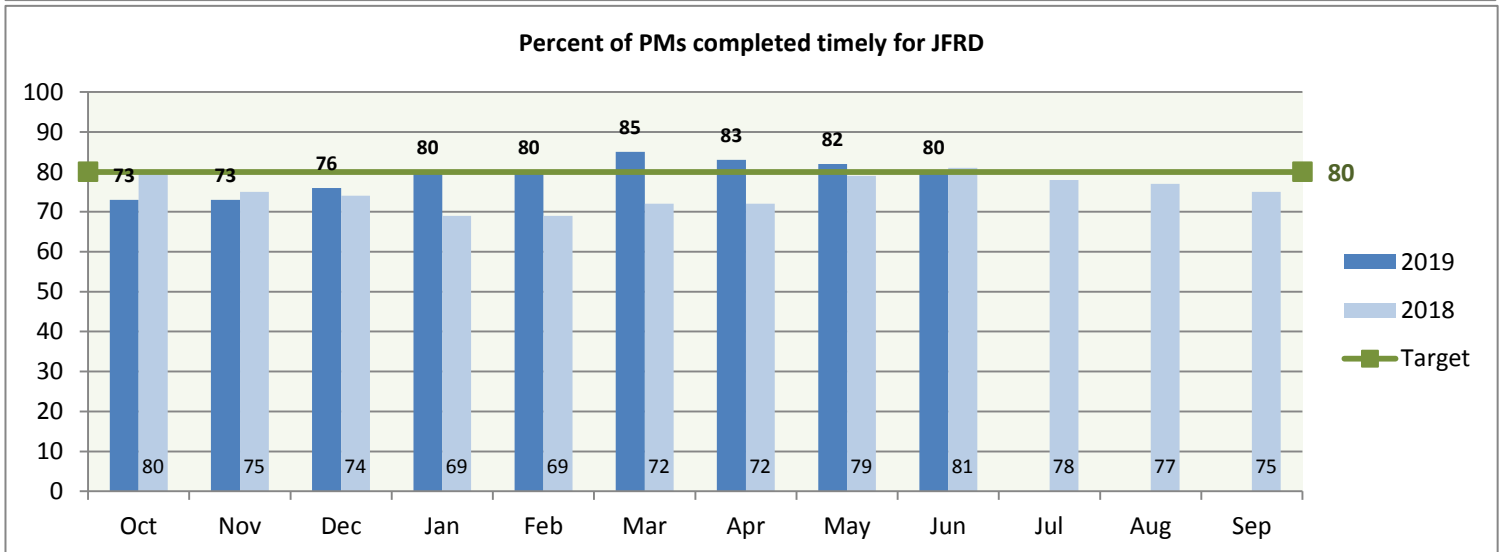
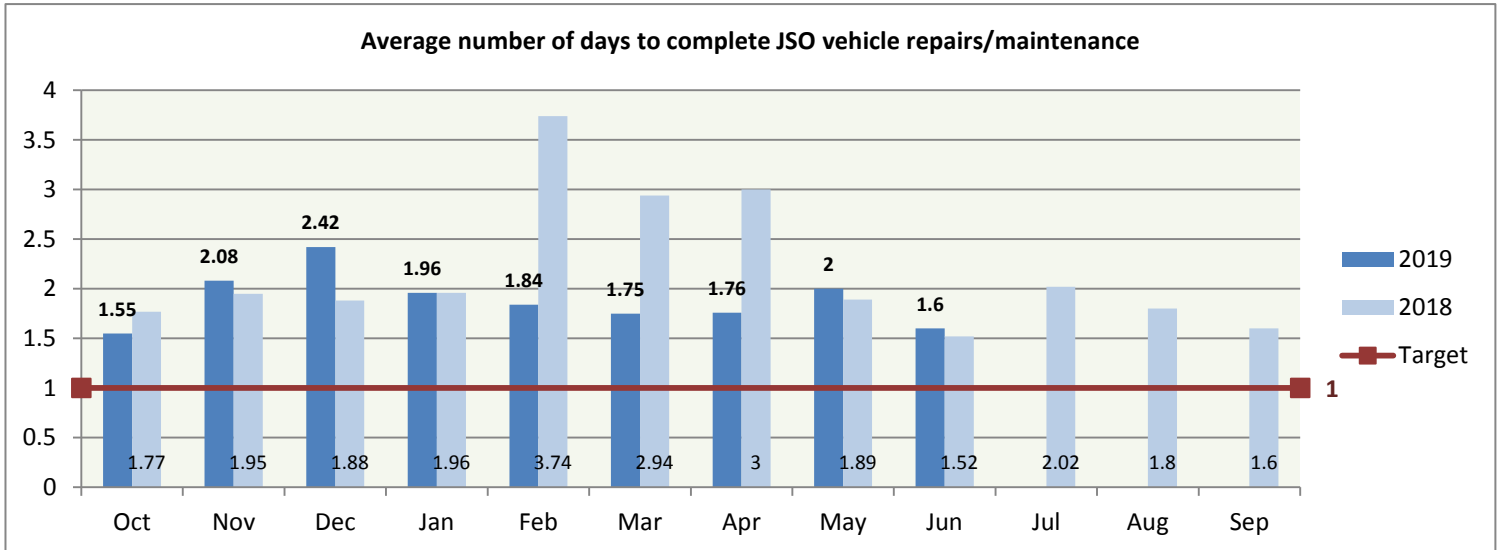
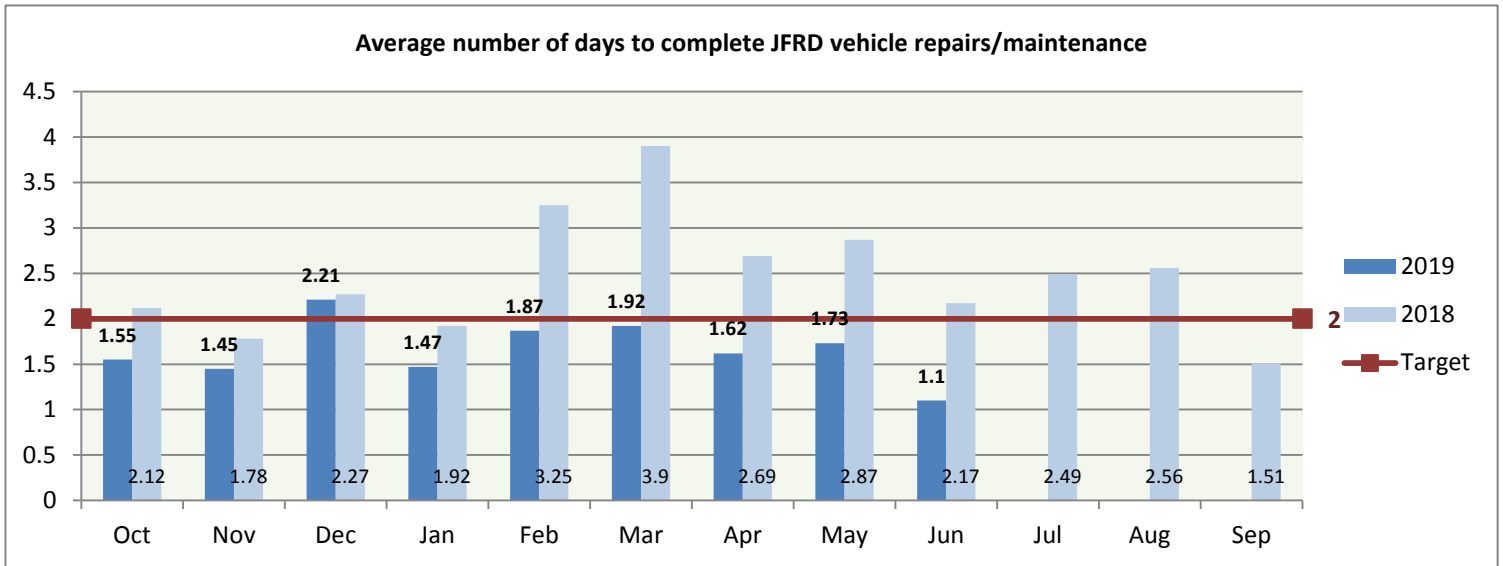


AF Accounting Division - Performance Measures FY 2019

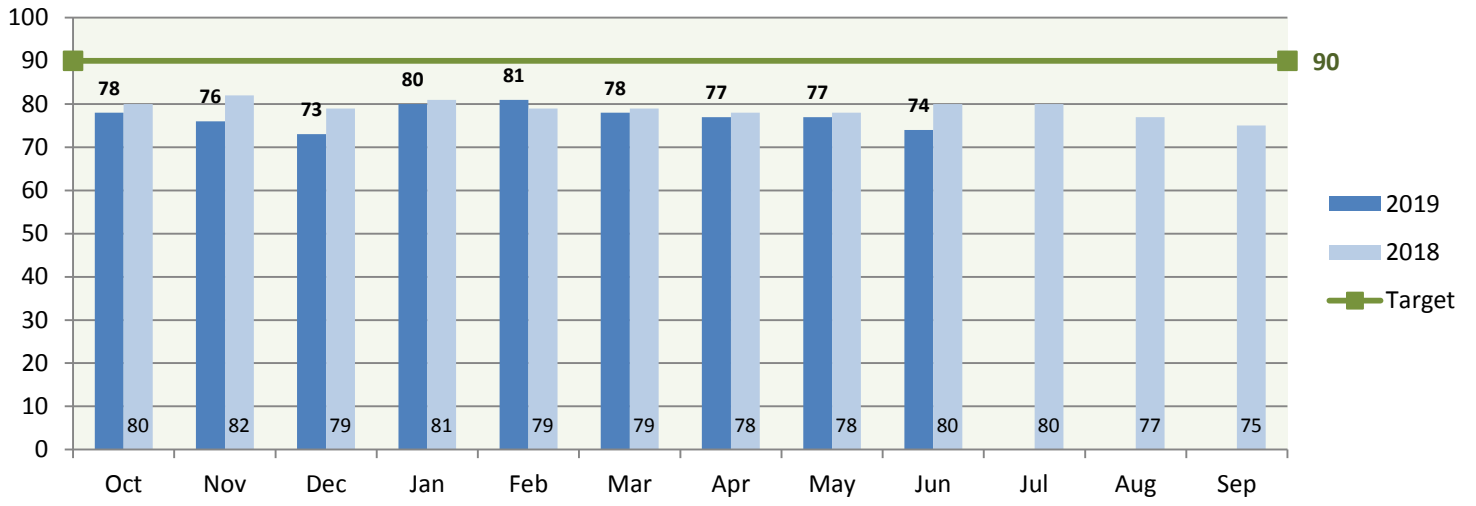
Mayor's Priority - Operational Efficiency and Effectiveness



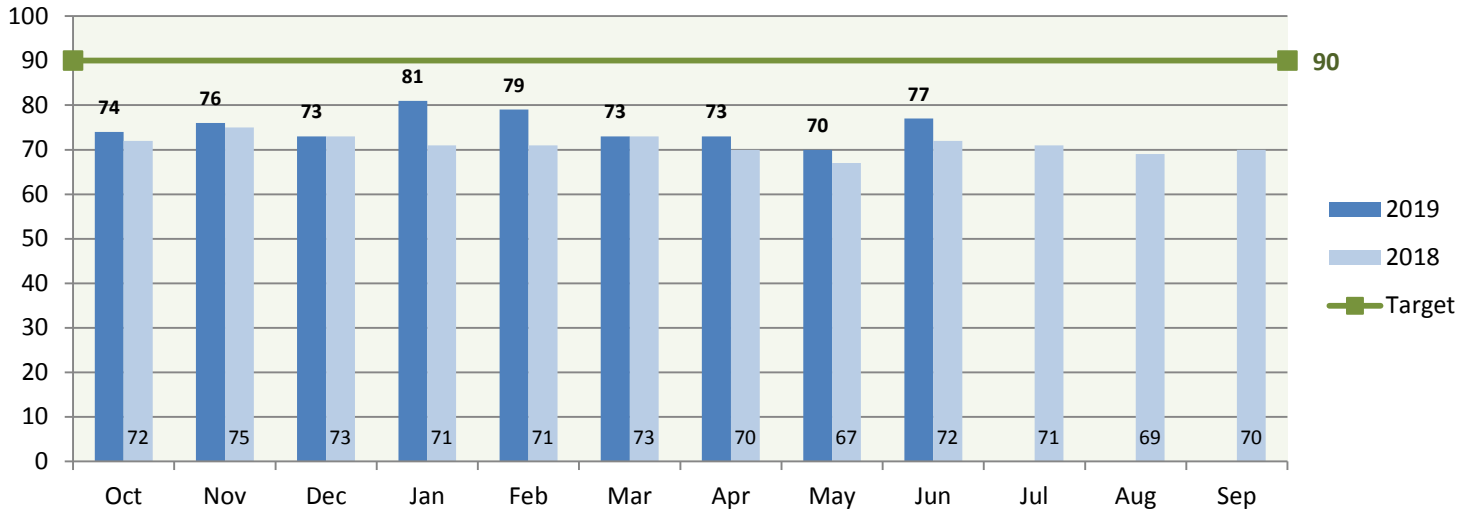
AF Fleet Division - Performance Measures FY 2019 Mayor's Priority - Public Safety and Citizen Improvement



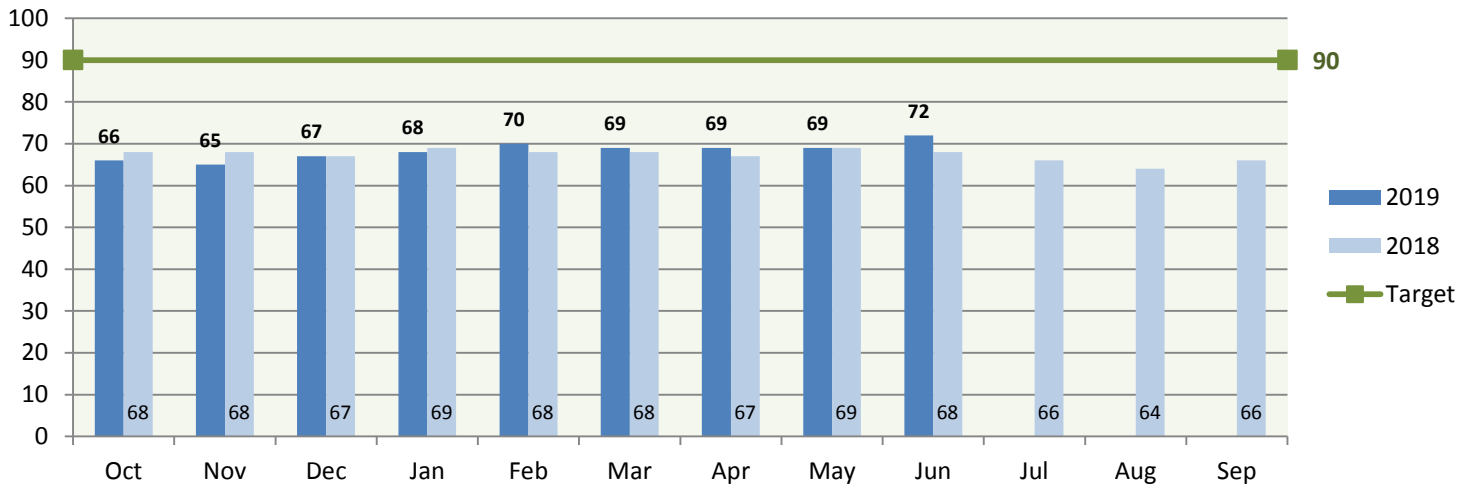
Percent of PMs completed timely for JSO



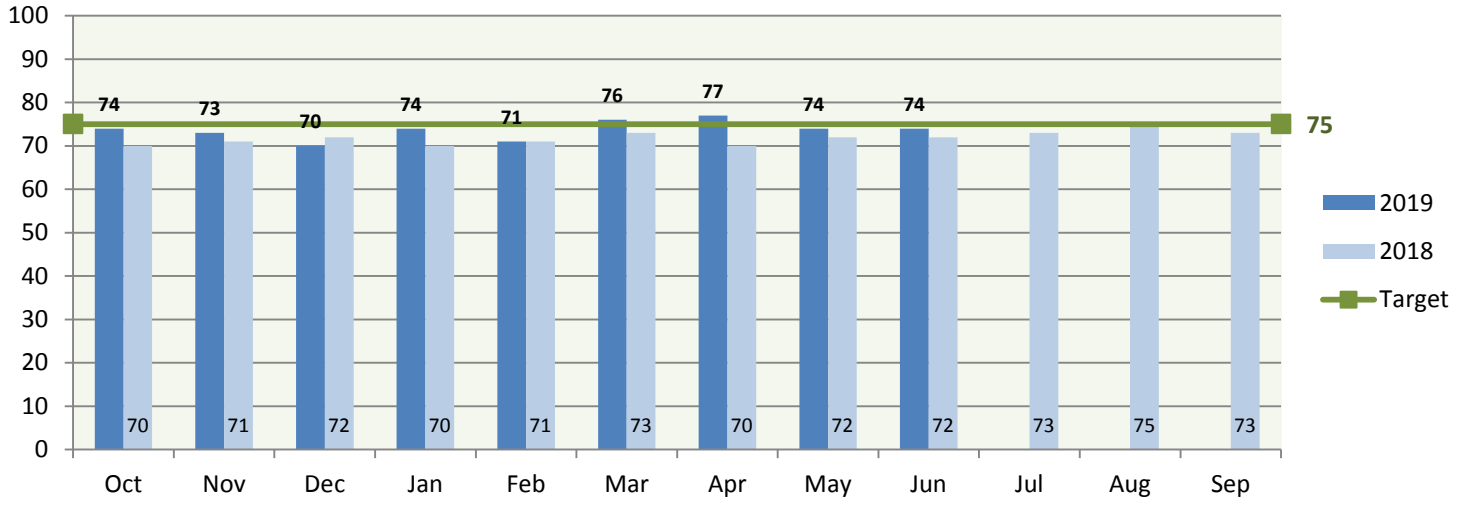
Percent of PMs completed timely for Parks, Recreation & Community Services



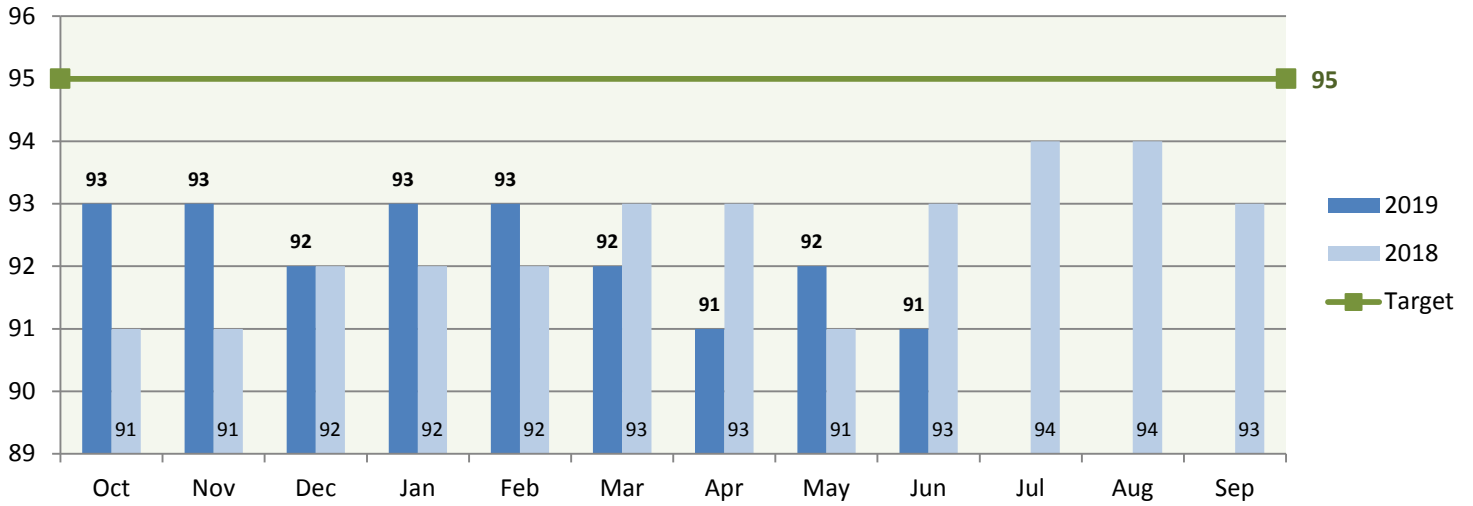
Percent of PMs completed timely for Public Works



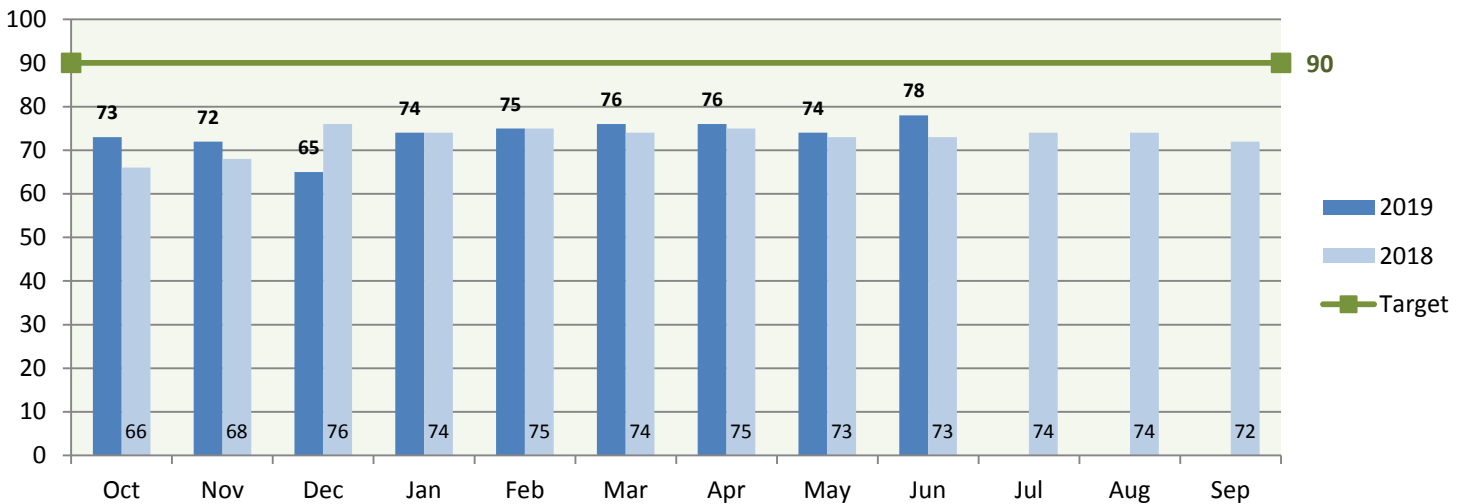
Percent of safety inspections completed timely for JFRD



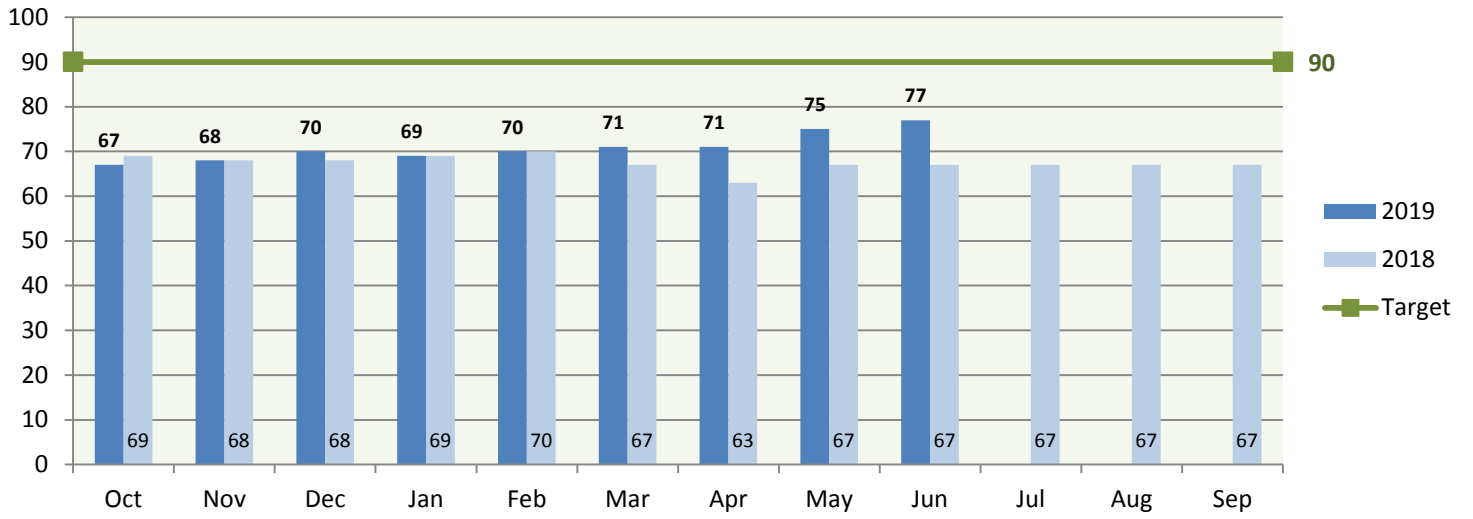
Percent of safety inspections completed timely for JSO



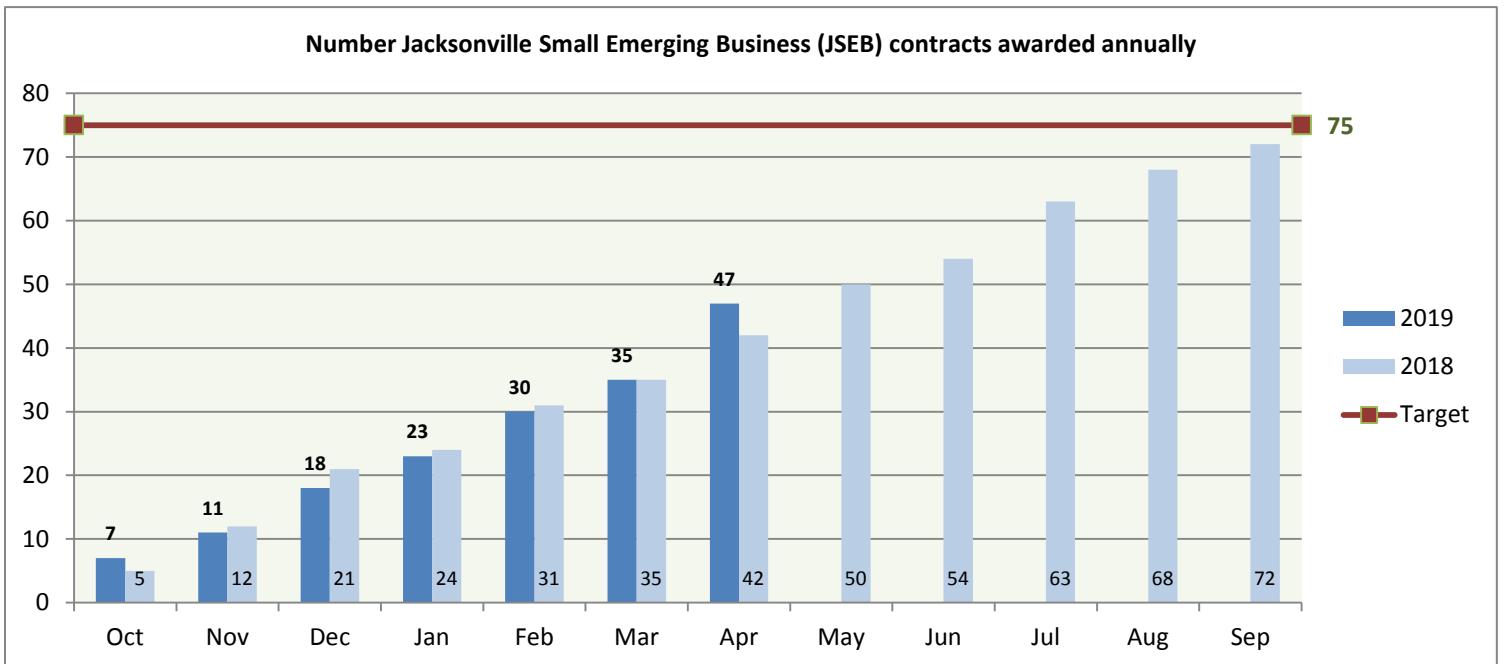
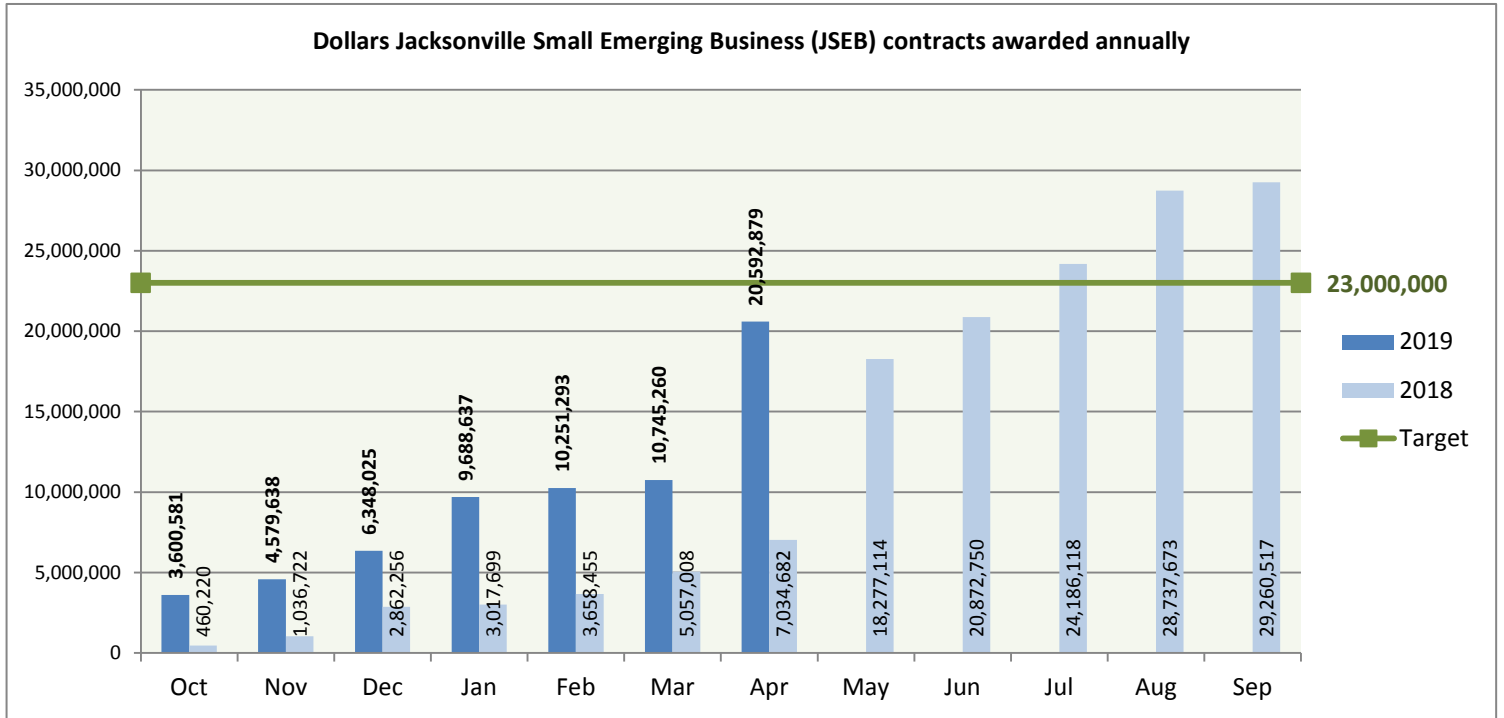
Percent of safety inspections completed timely for Parks, Recreation & Community Services



Percent of safety inspections completed timely for Public Works

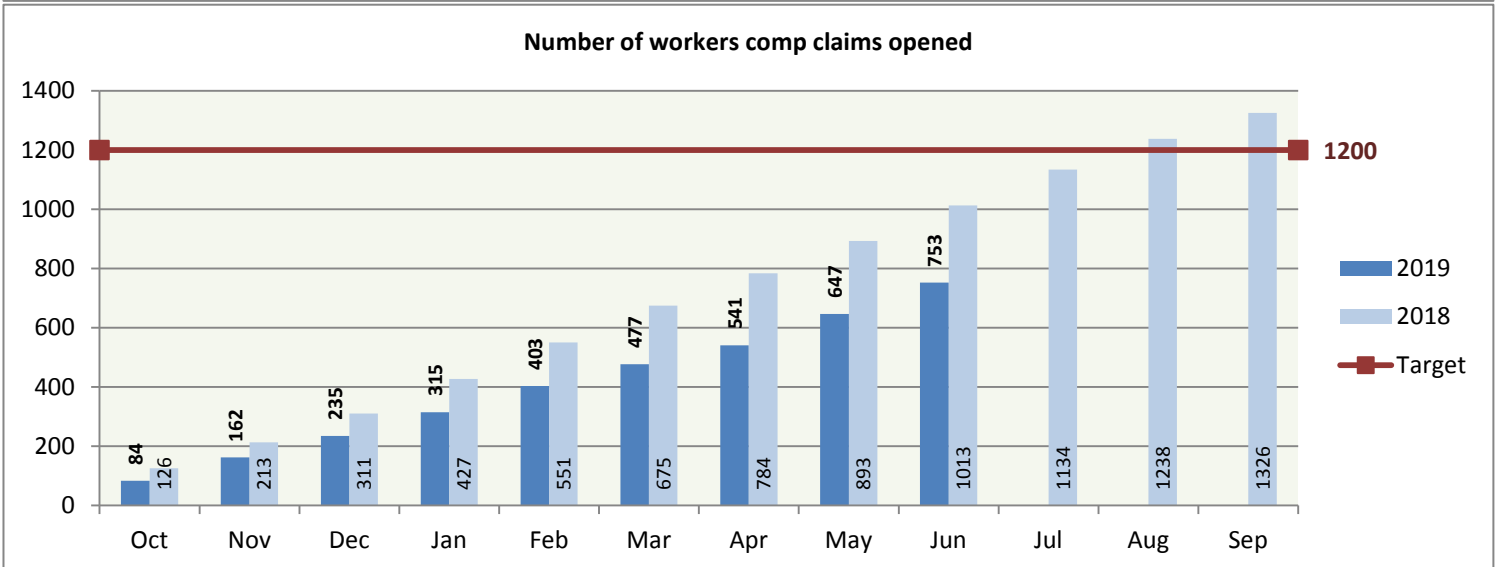
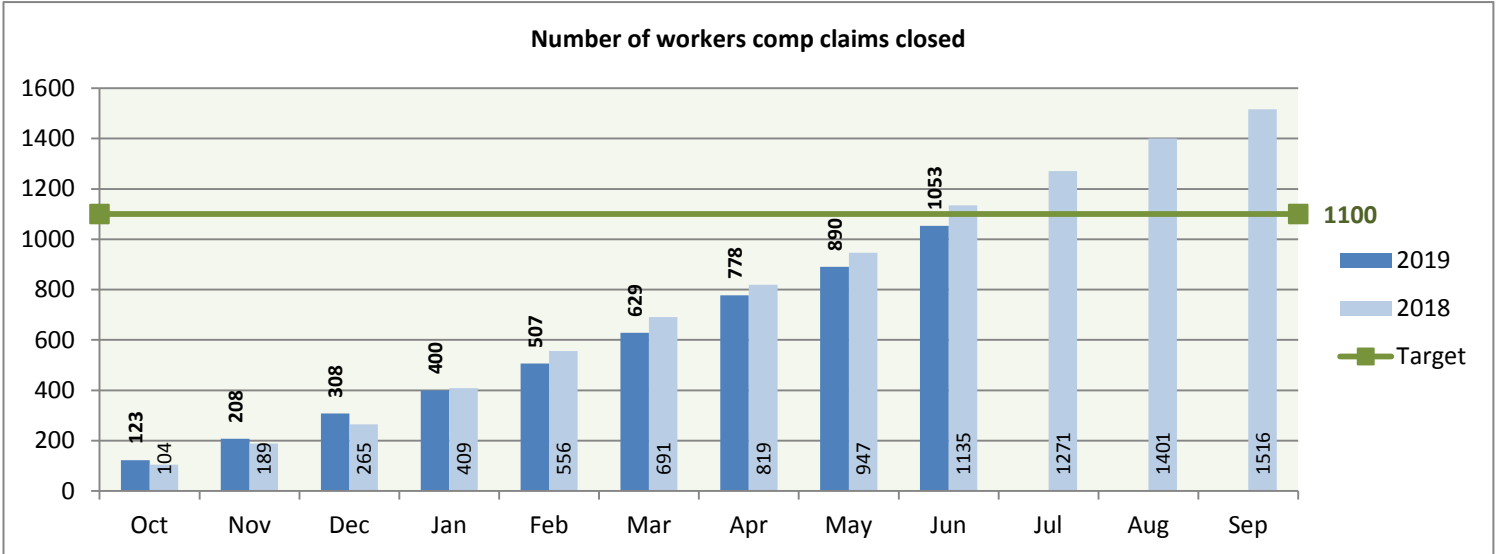
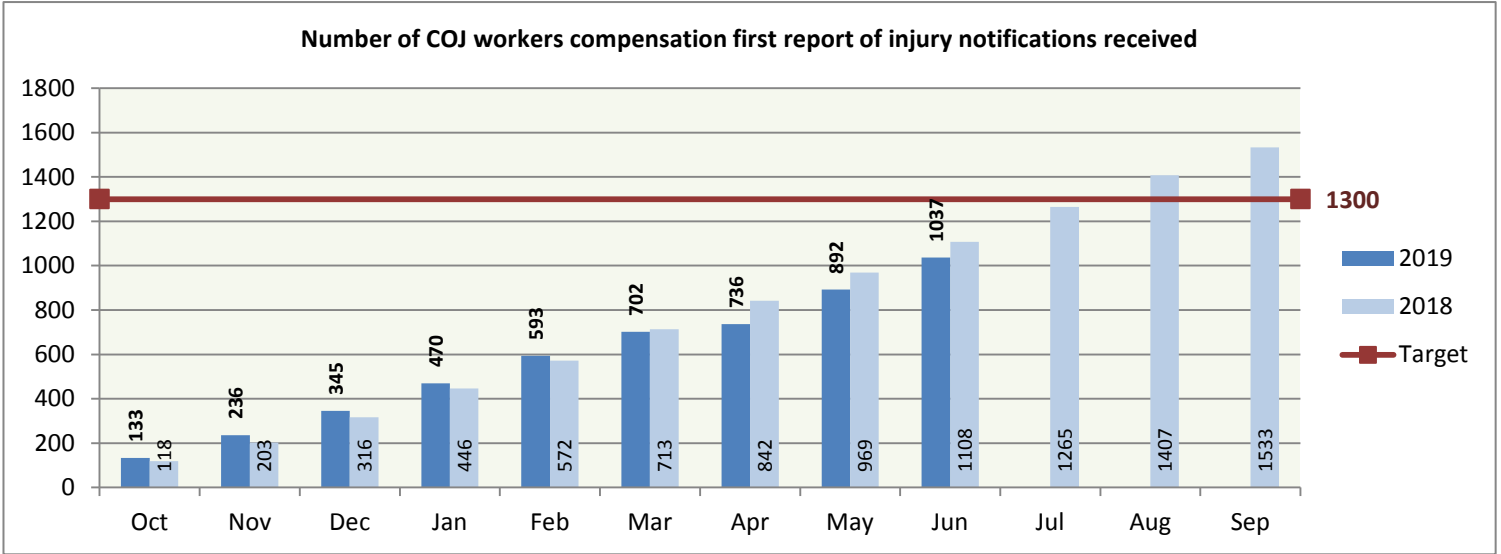


AF Procurement - Performance Measures FY 2019 Mayor's Priority - Economic Development

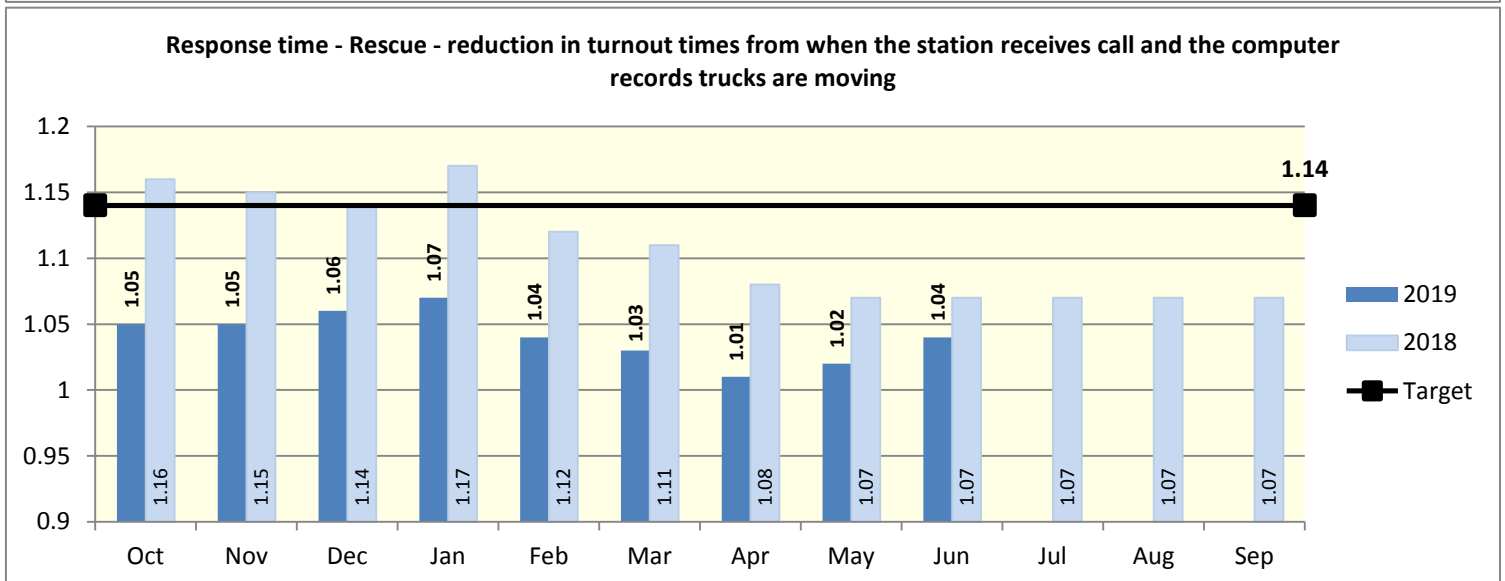
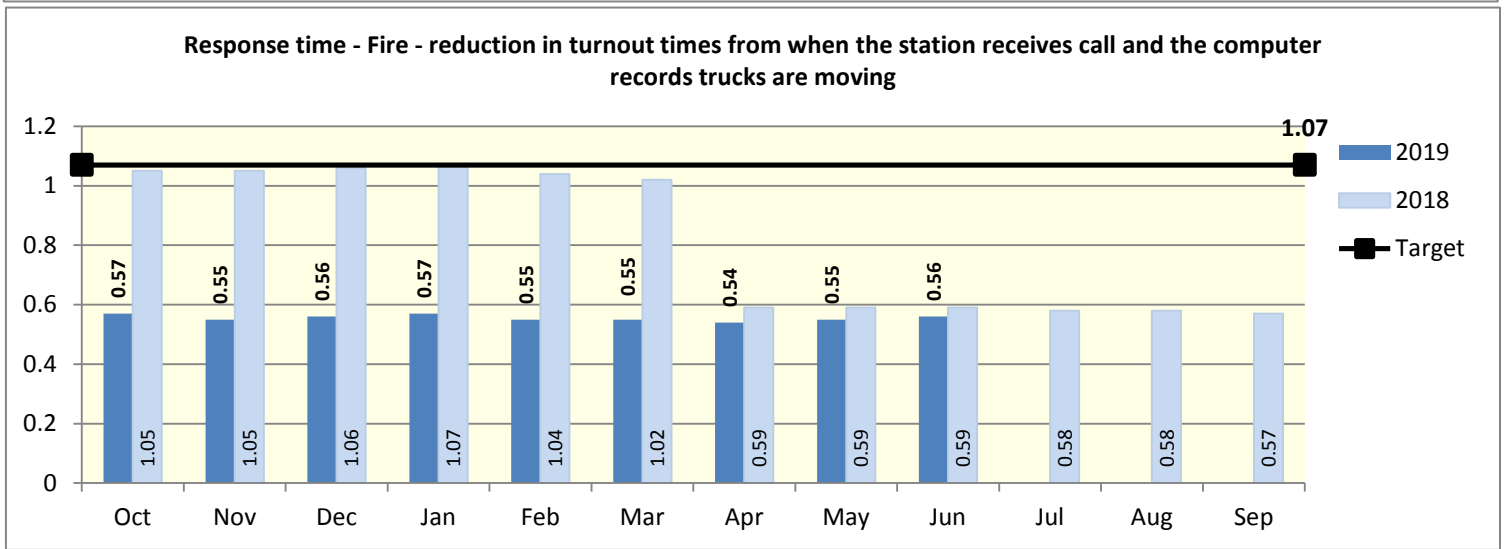
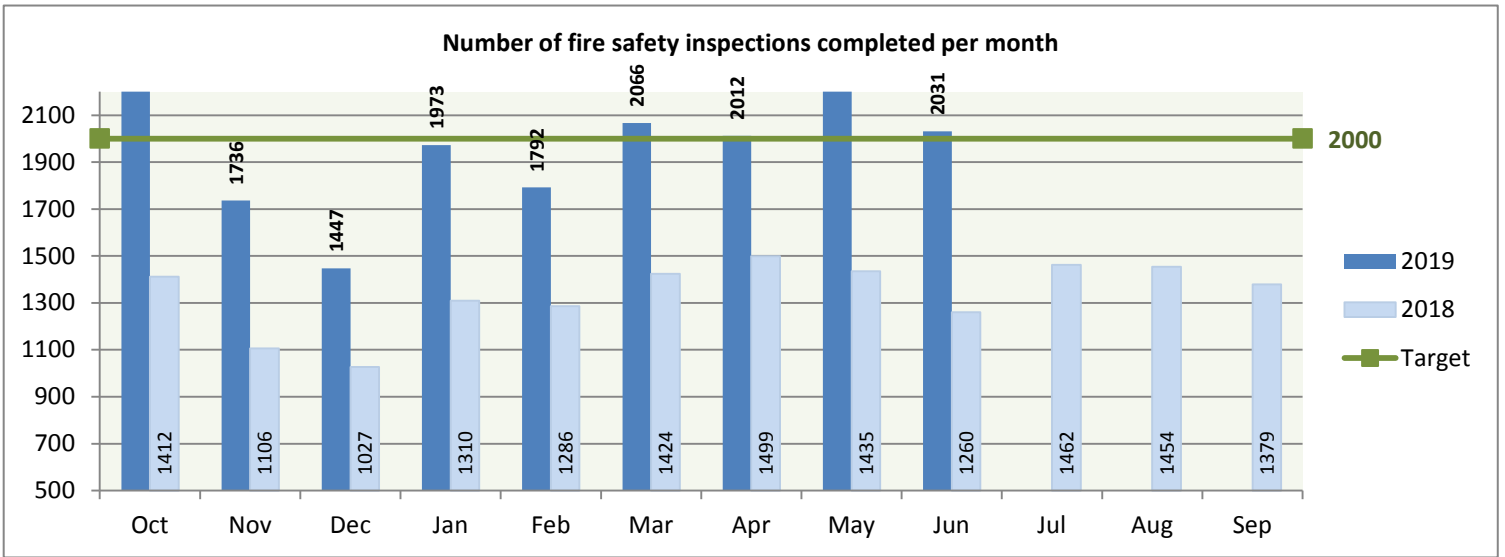


AF Risk Management - Performance Measures FY 2019

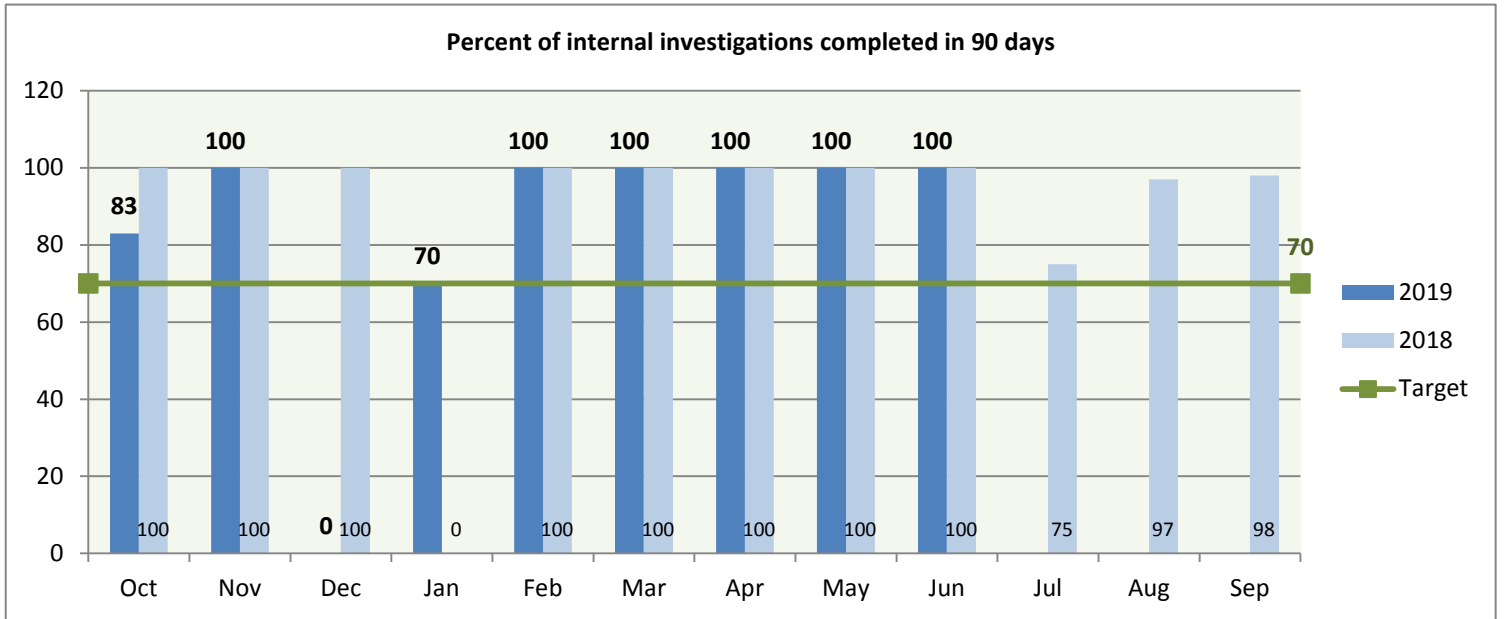
Mayor's Priority - Operational Efficiency and Effectiveness



JFRD - Performance Measures FY 2019 Mayor's Priority - Public Safety

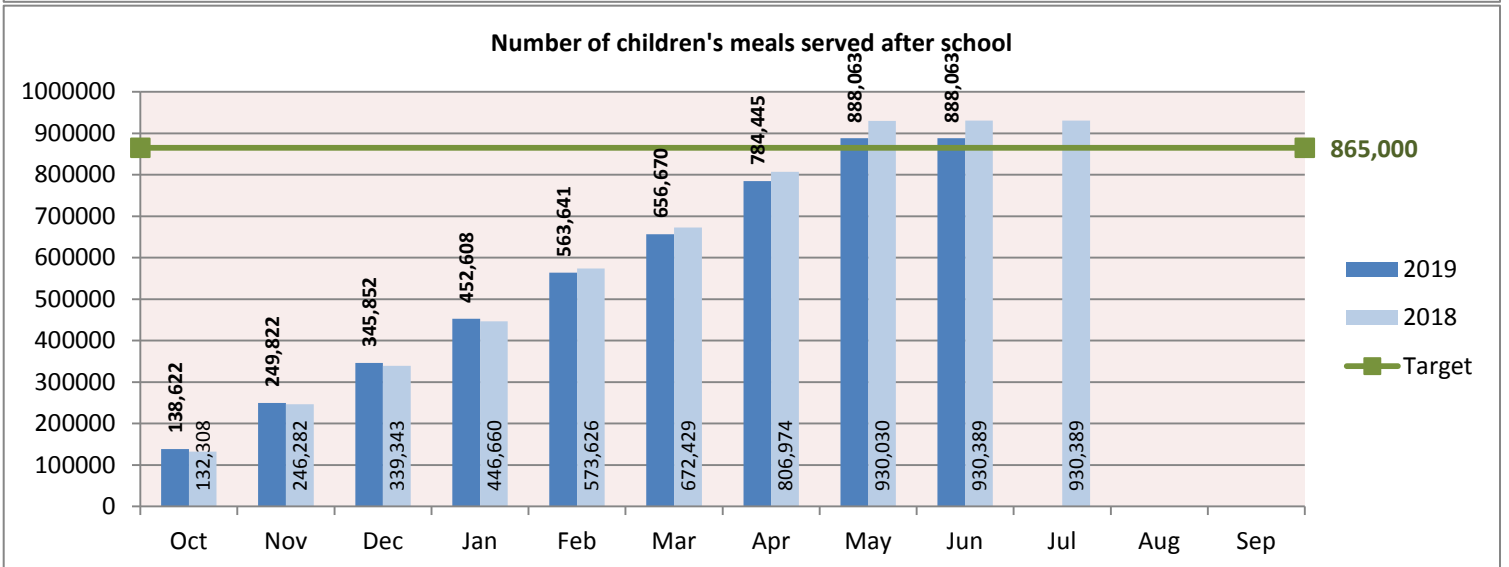
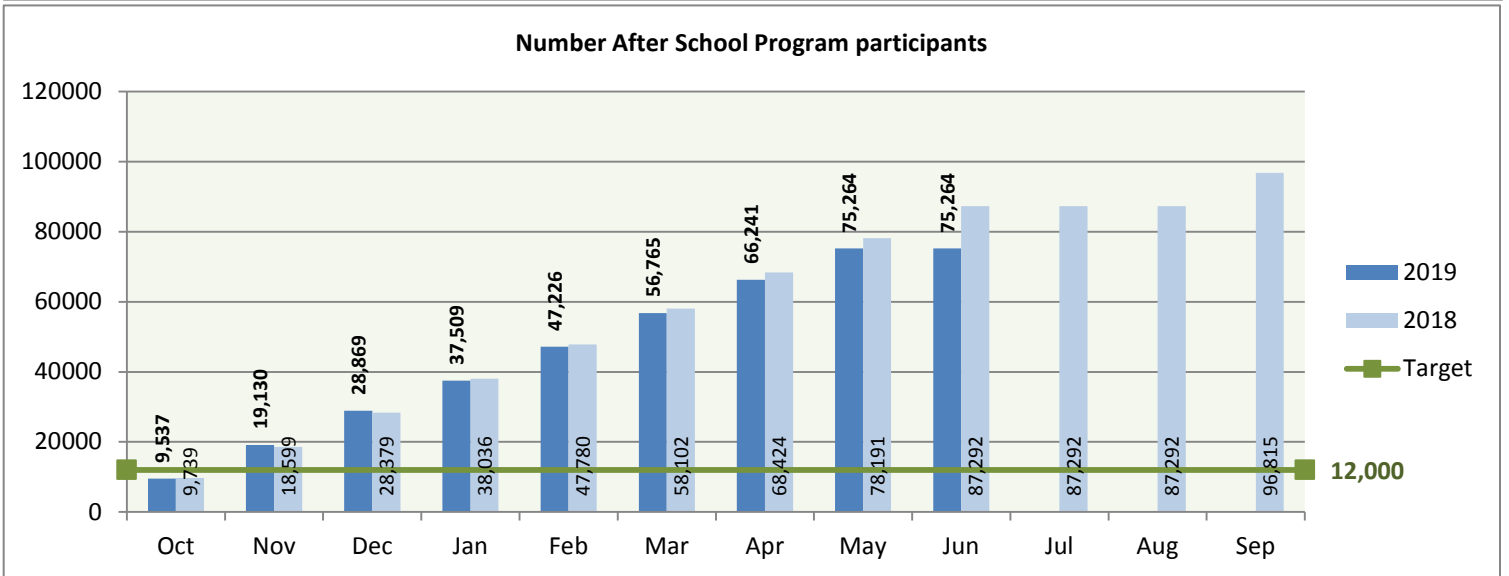
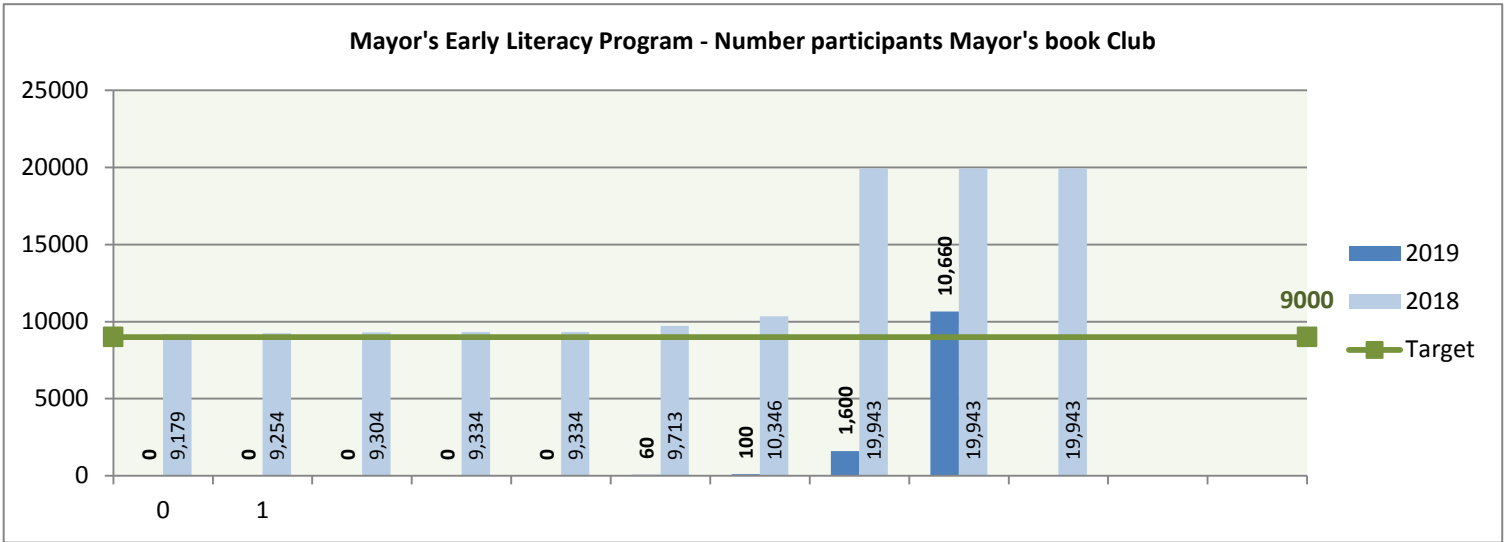


Human Rights Commission - Performance Measures FY 2019 Mayor's Priority - Operational Efficiency and Effectiveness

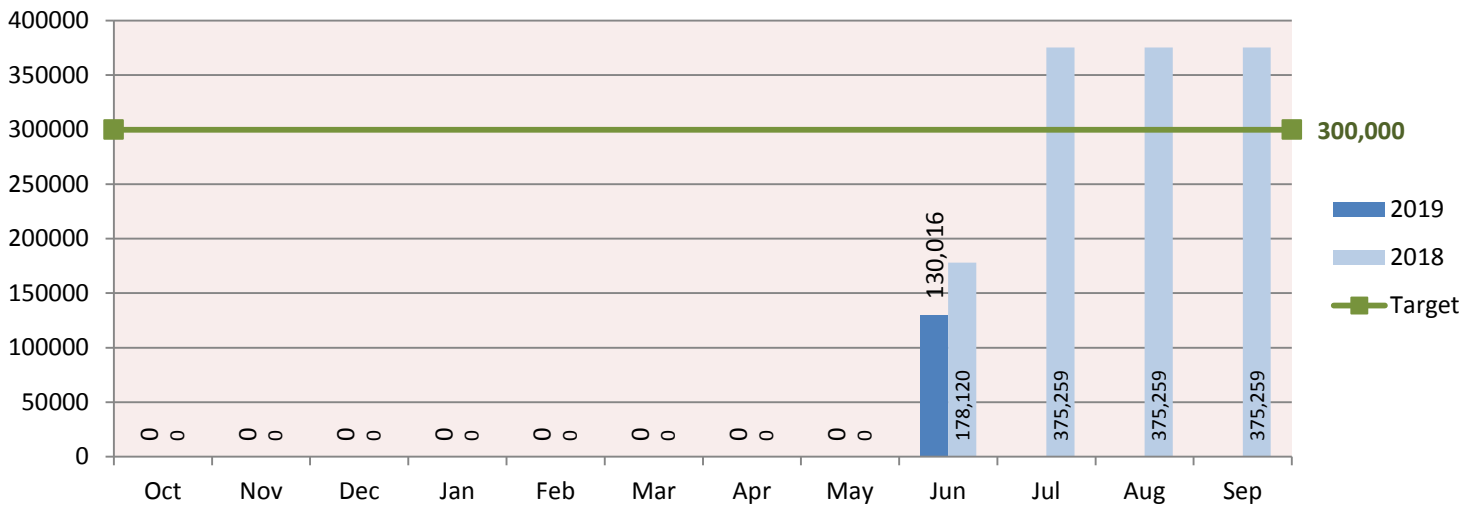


Kids Hope Alliance - Performance Measures FY 2019

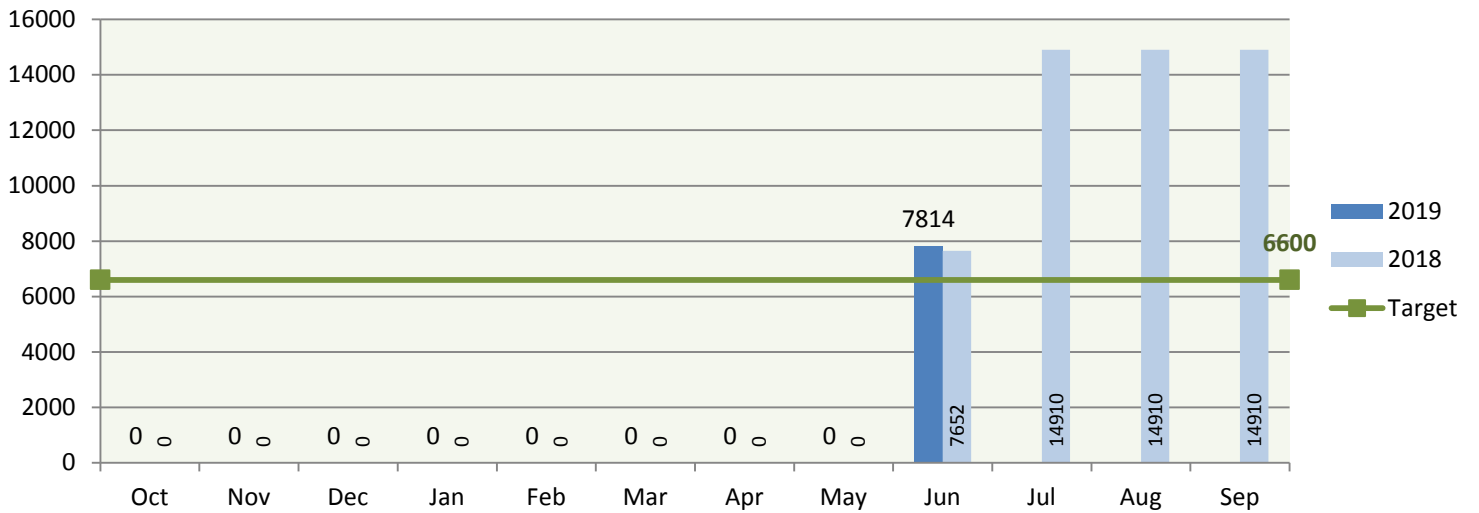
Mayor's Priority - Various



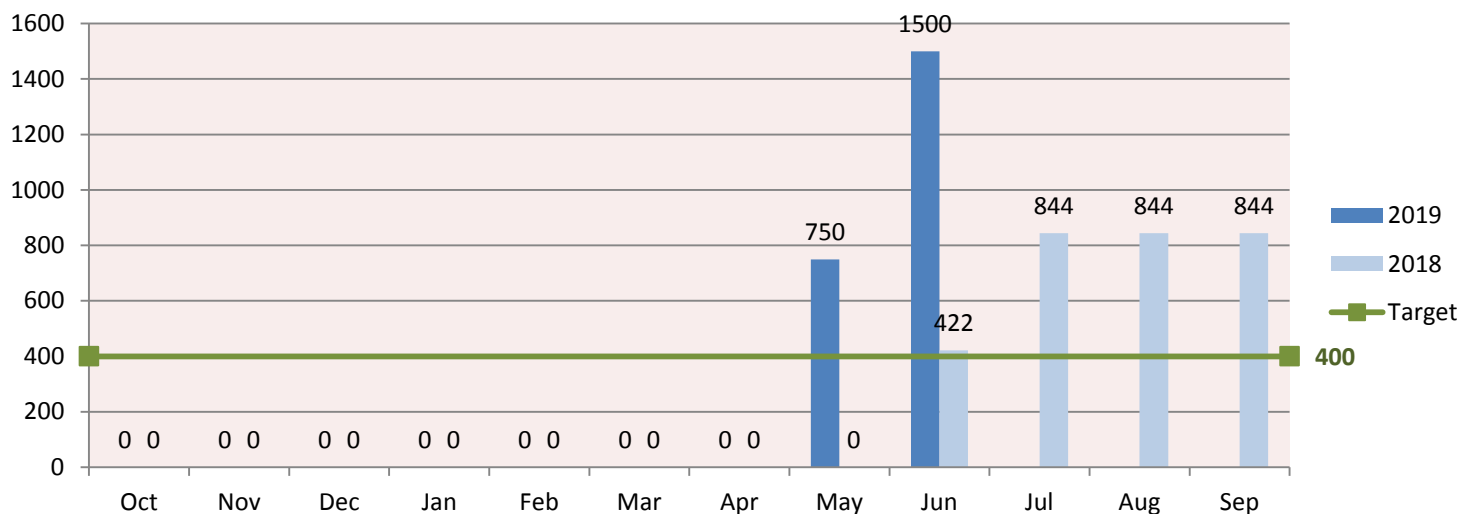
Number of children's meals served during summer



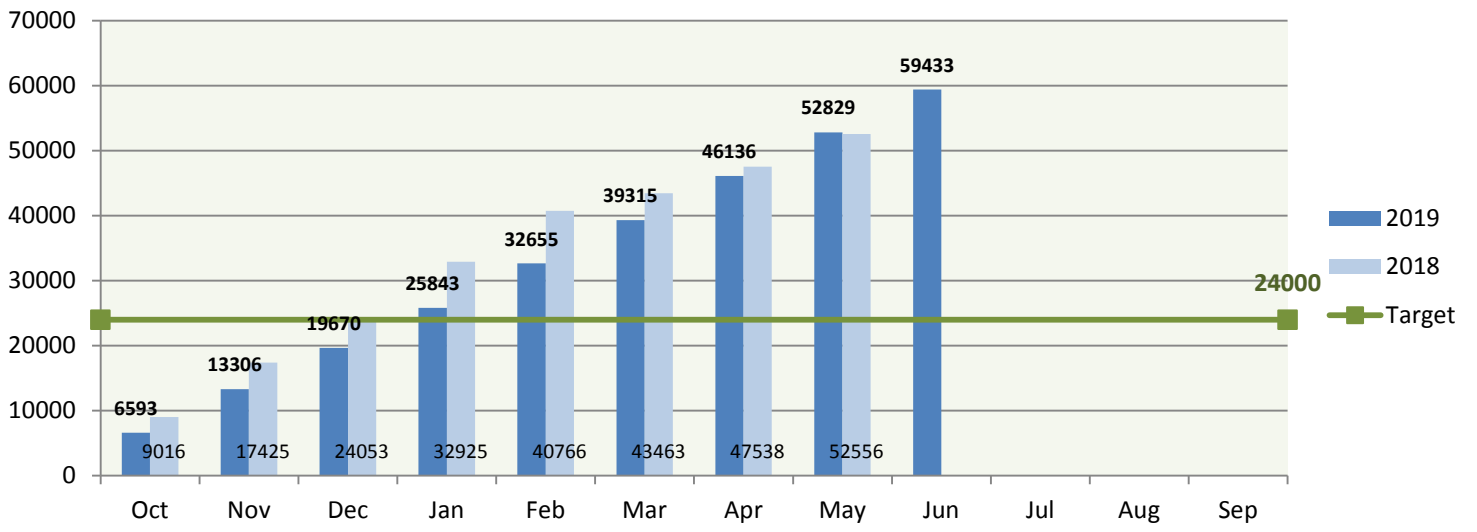
Number Summer Youth Camp participants



Number Summer Youth jobs participants



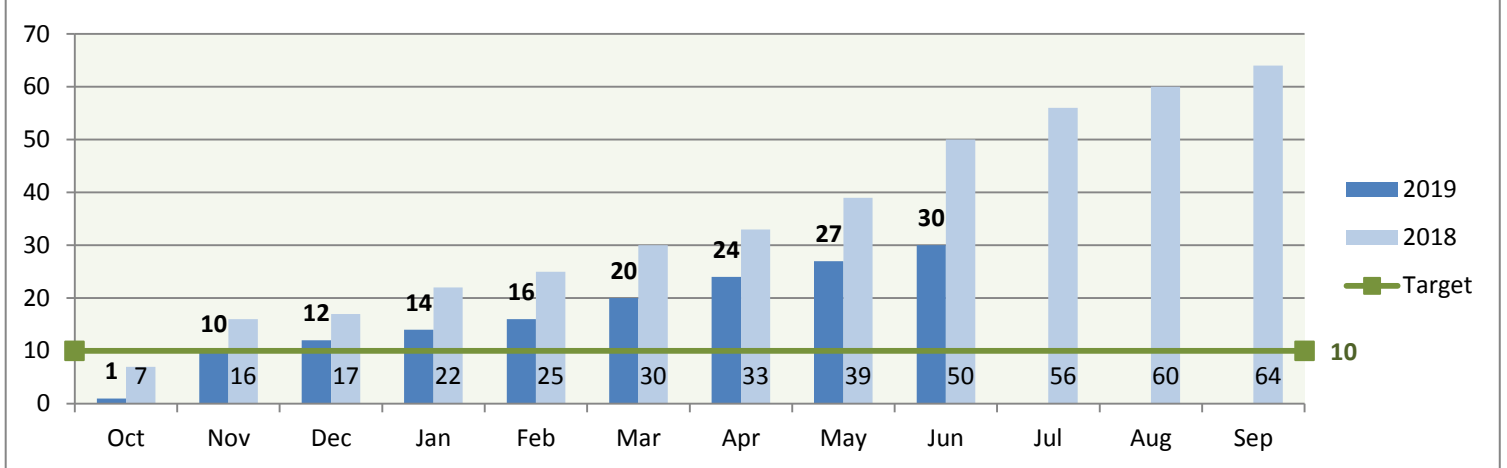
Youth Program - Number youth served through KHA programs



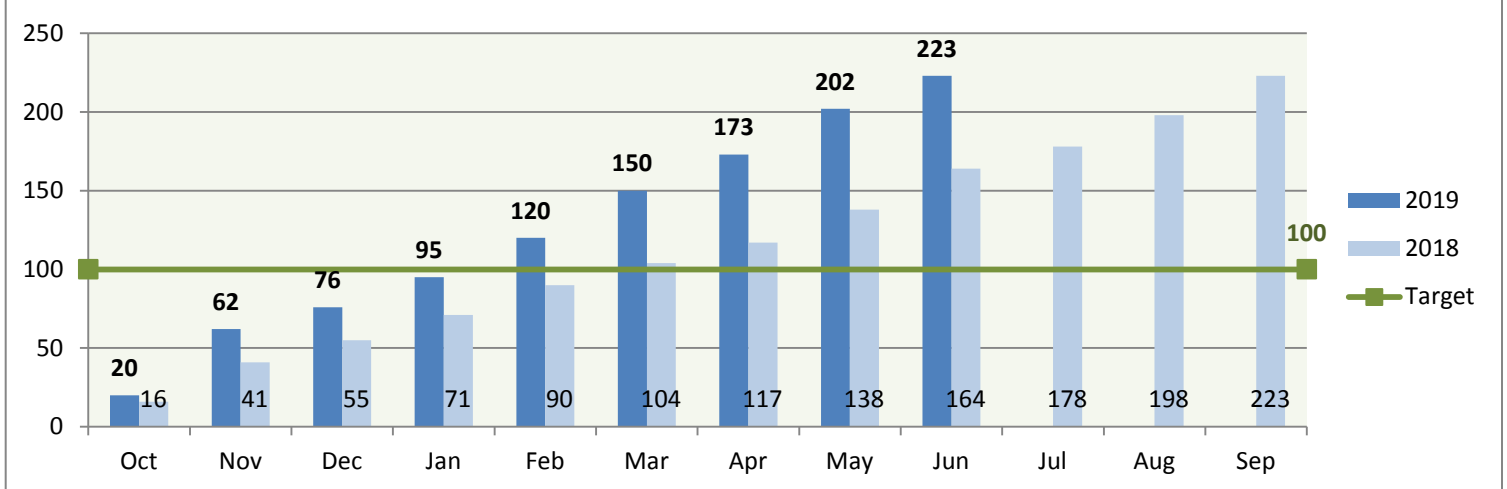
Military Affairs and Veterans - Performance Measures FY 2019

Mayor's Priority - Economic Development

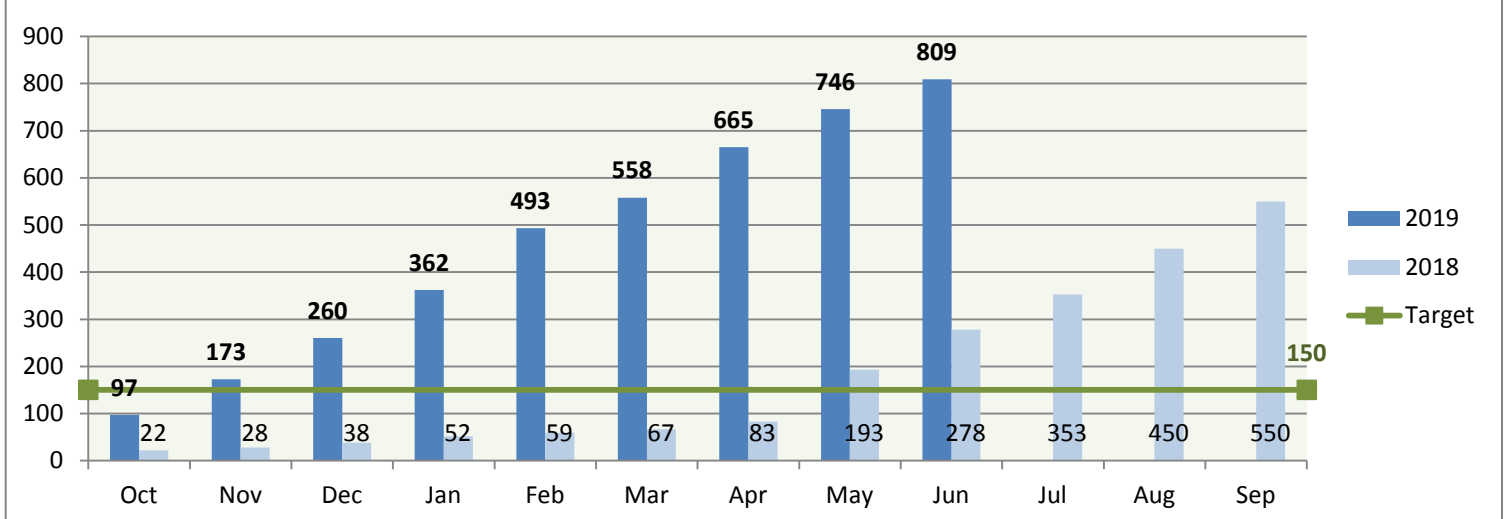
Number of City hosted events

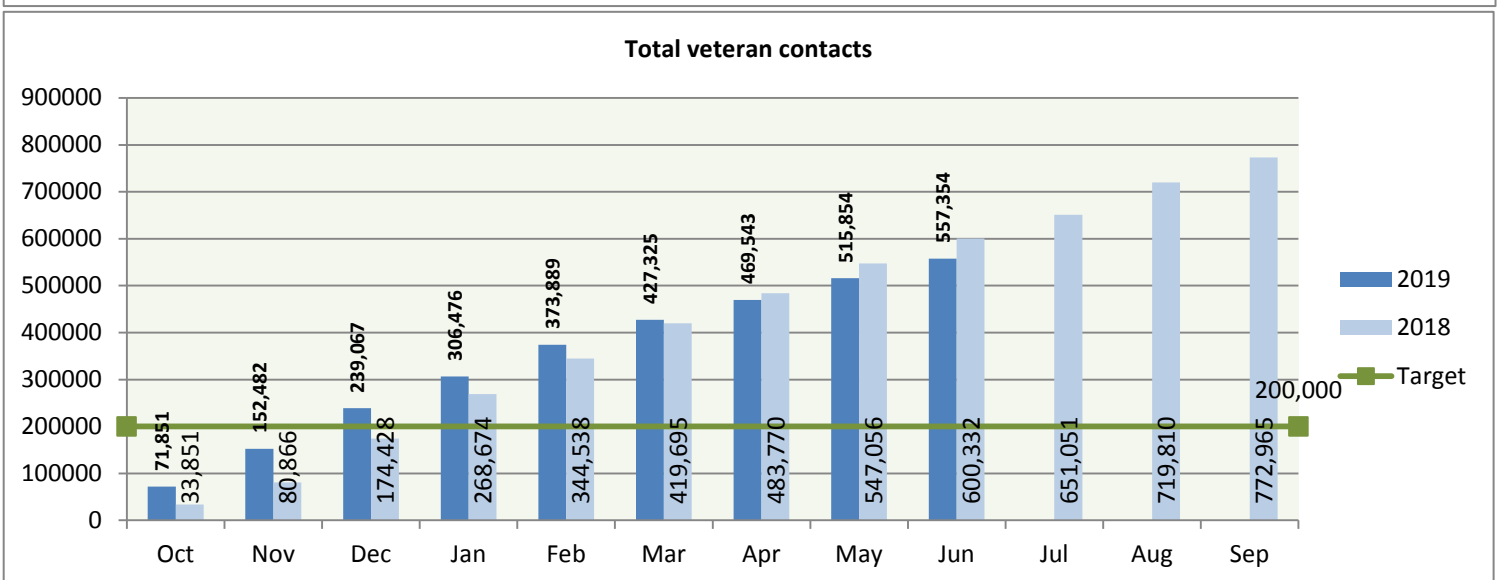
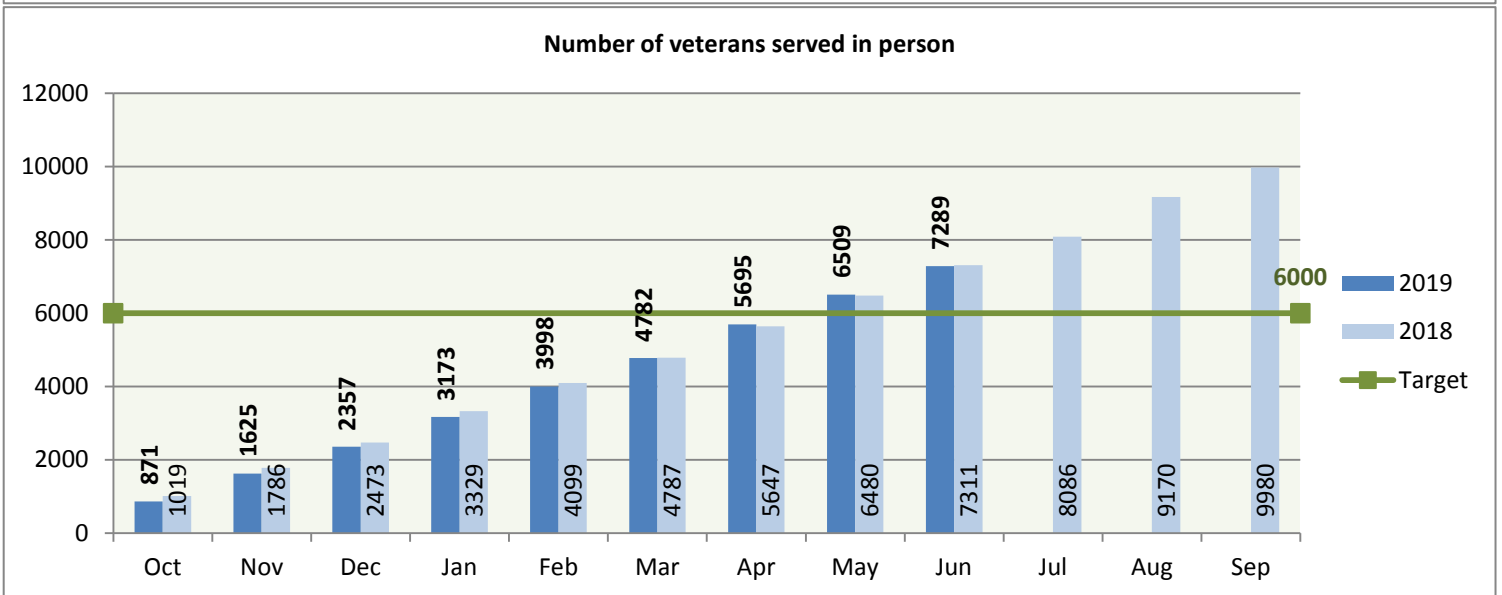
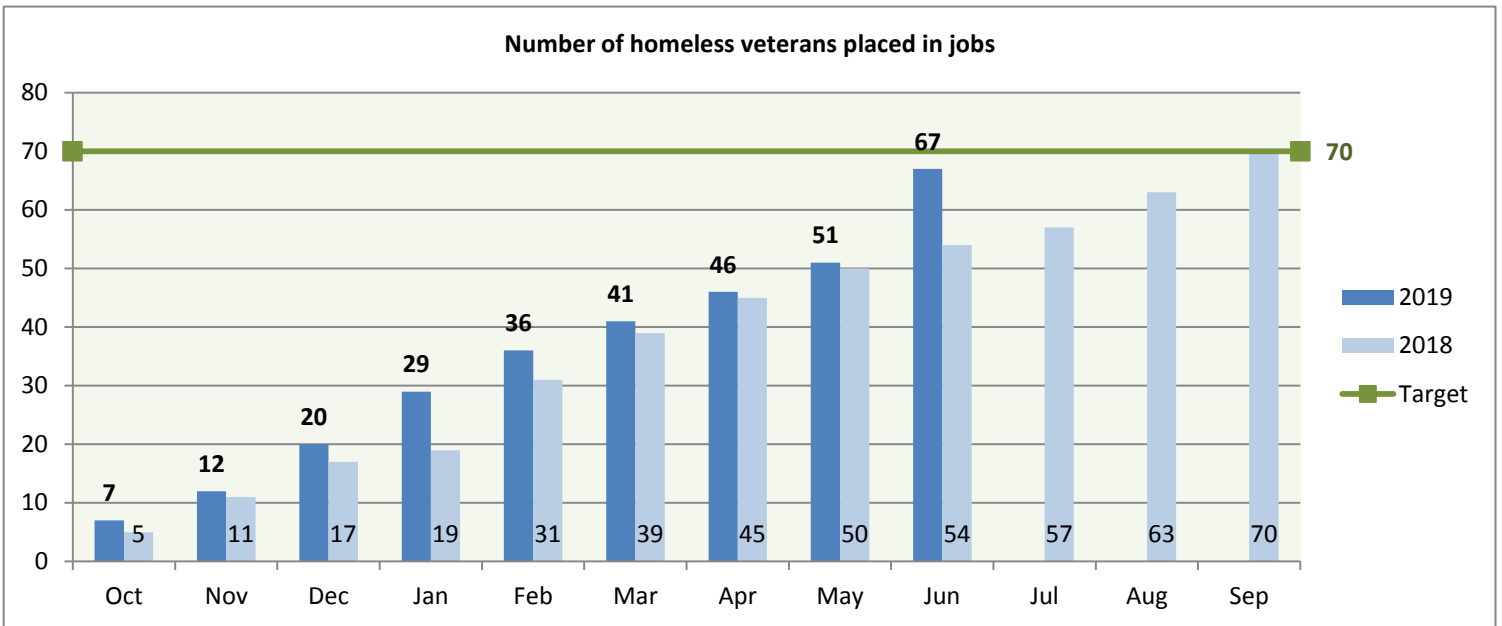


Number of events that the City of Jacksonville participated



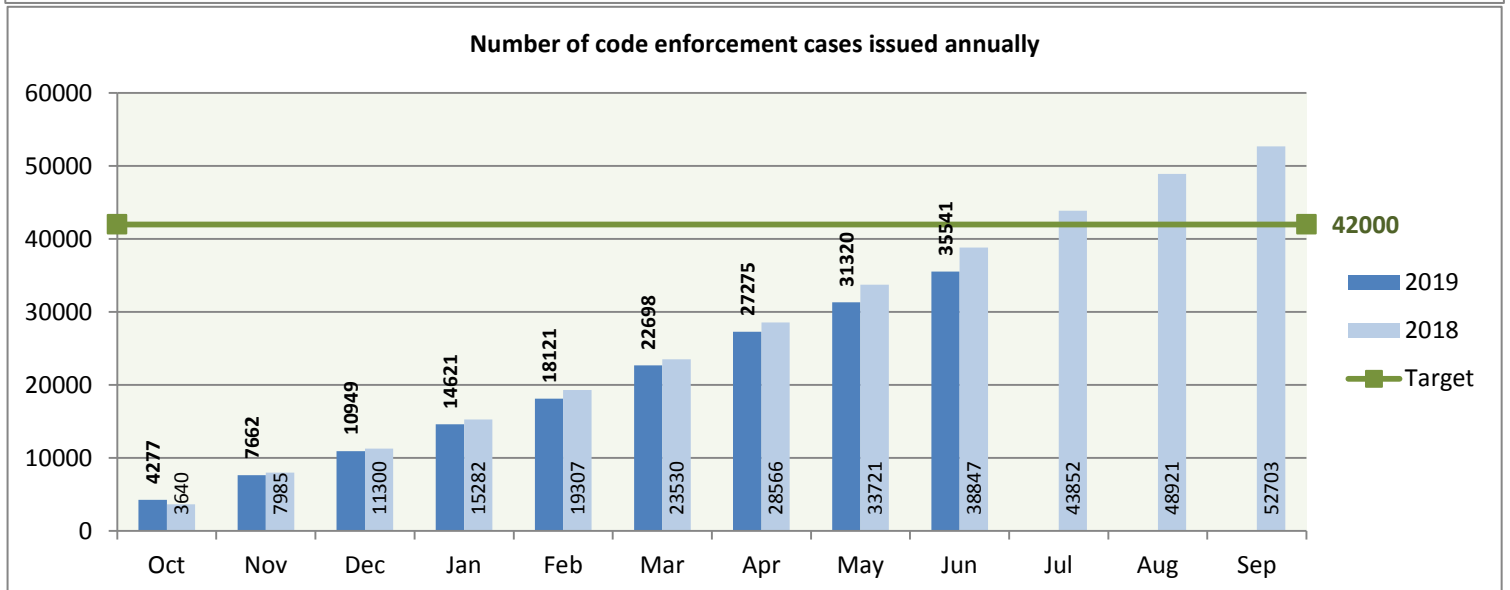
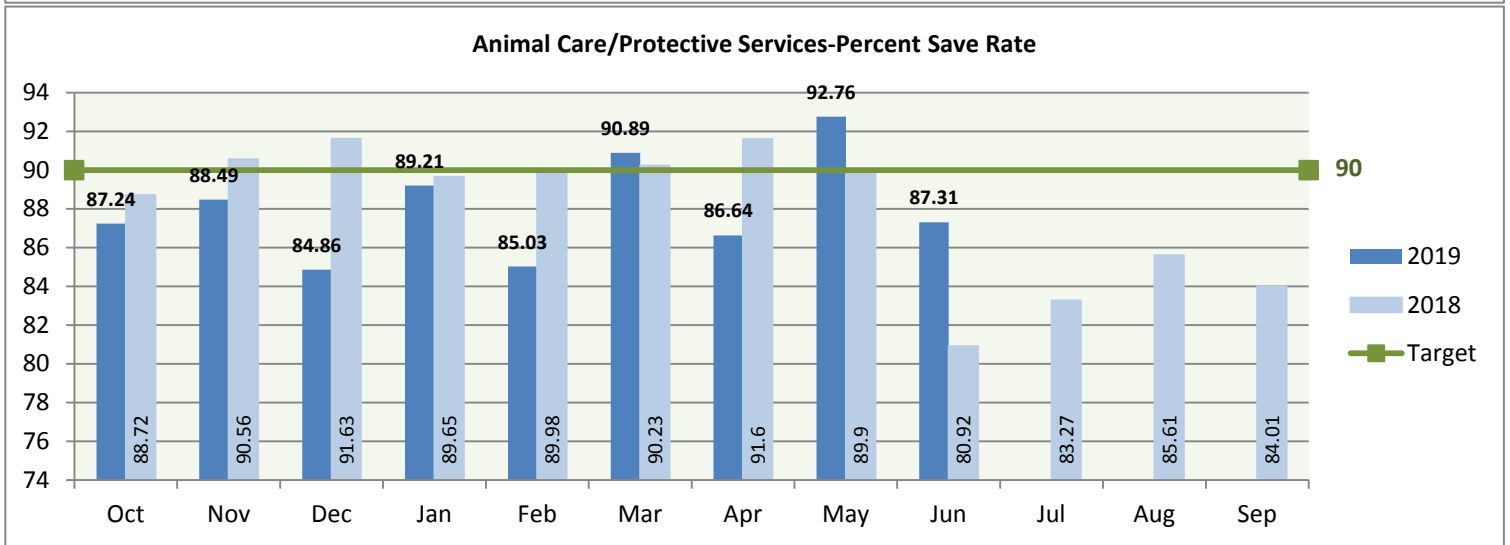
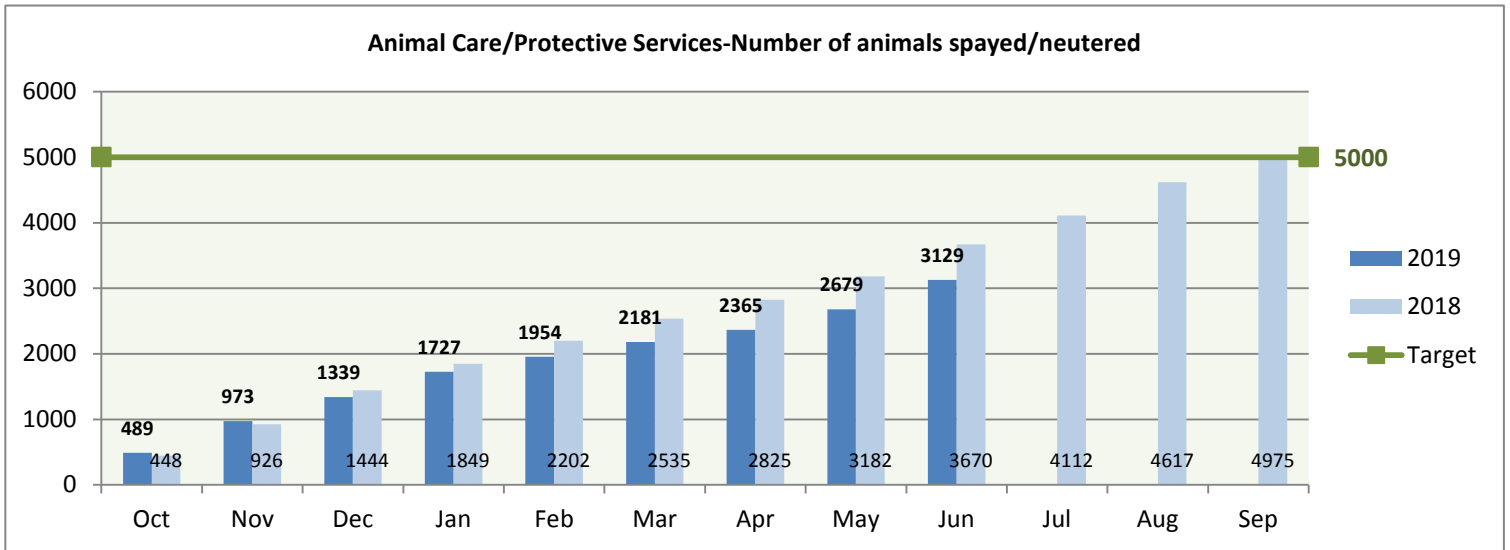
Number of homeless veterans enrolled for services



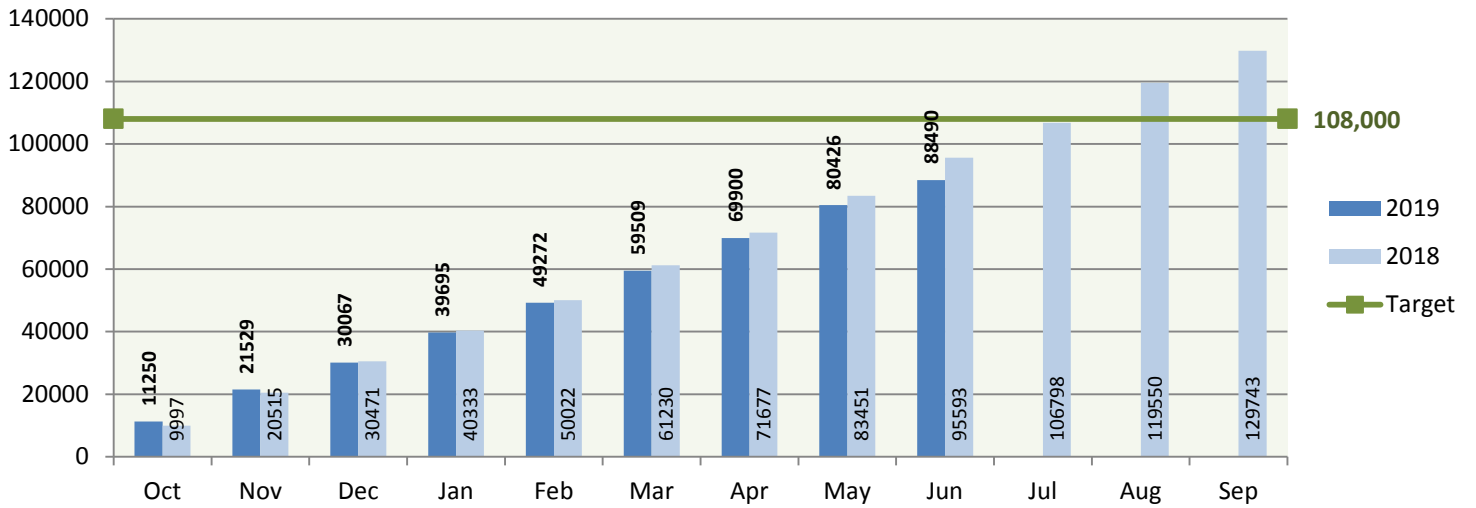


Neighborhoods - Performance Measures FY 2019

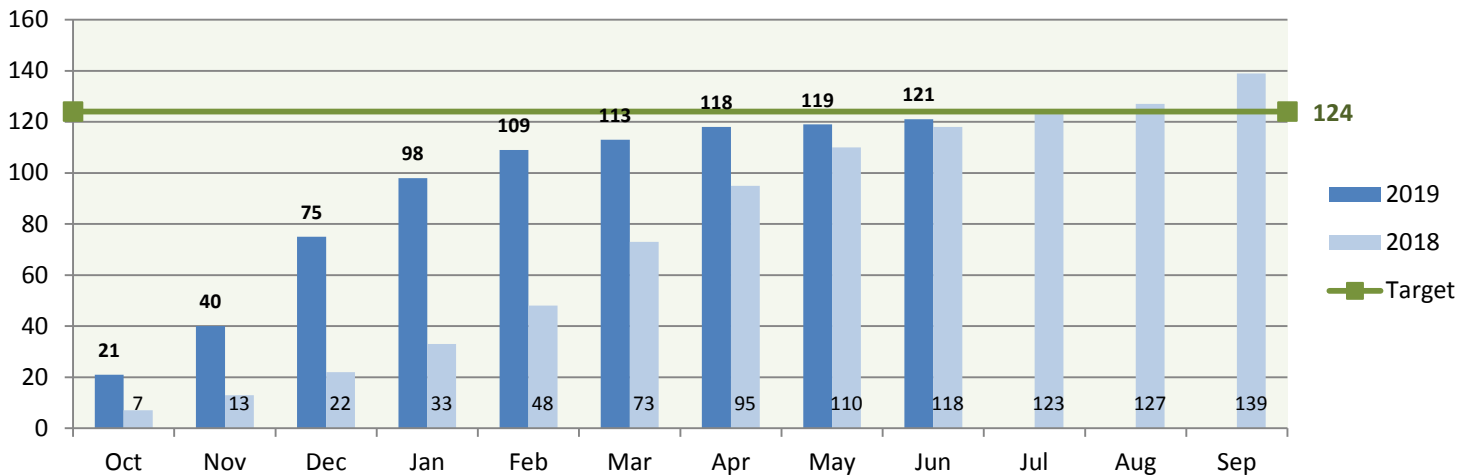
Mayor's Priority - Citizen Improvement Efforts and Economic Development



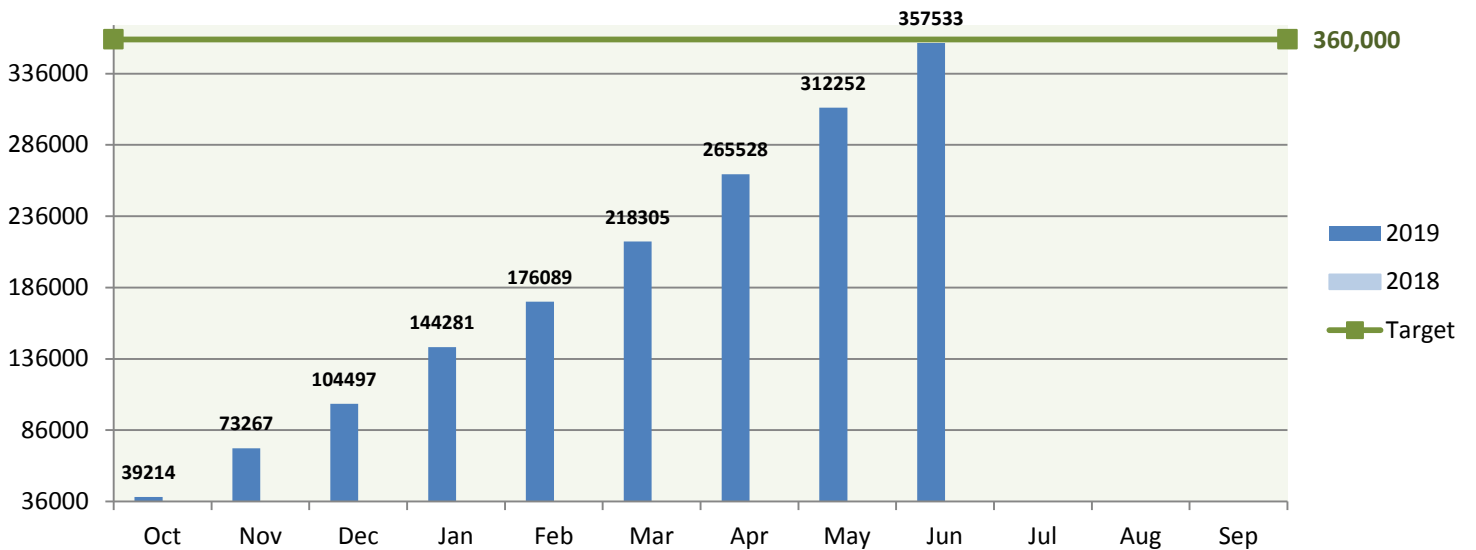
Number of inspections performed annually



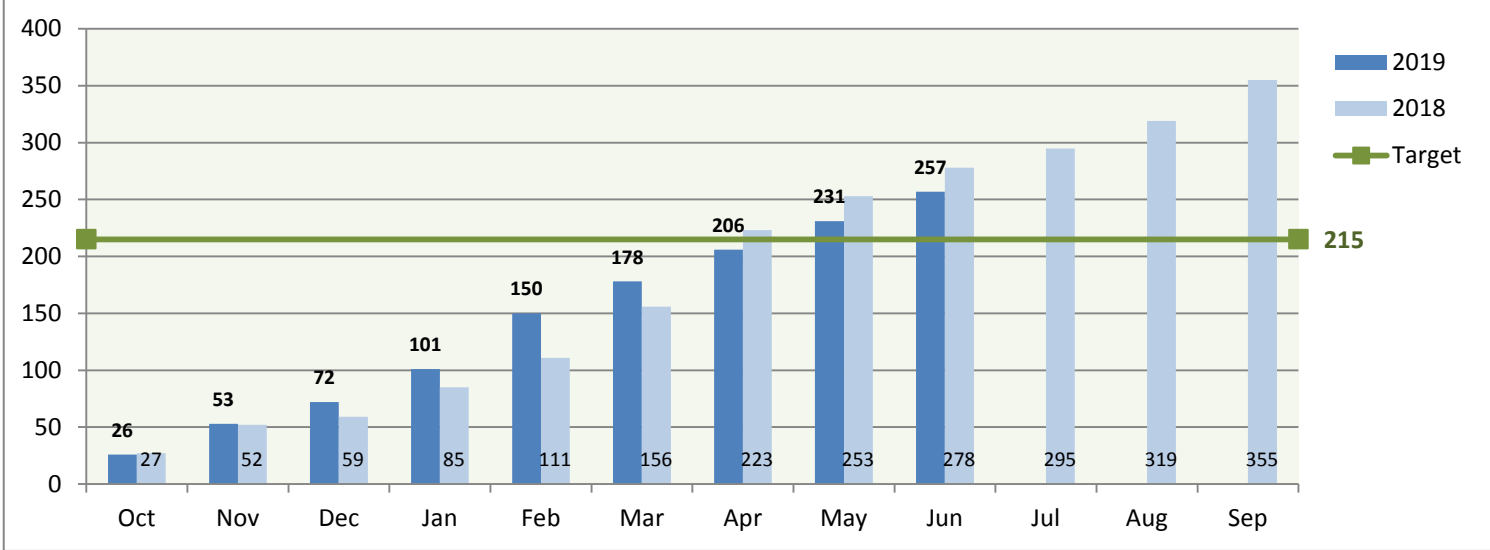
Number of families assisted in home-ownership programs



Total Customers Served - New for FY2019

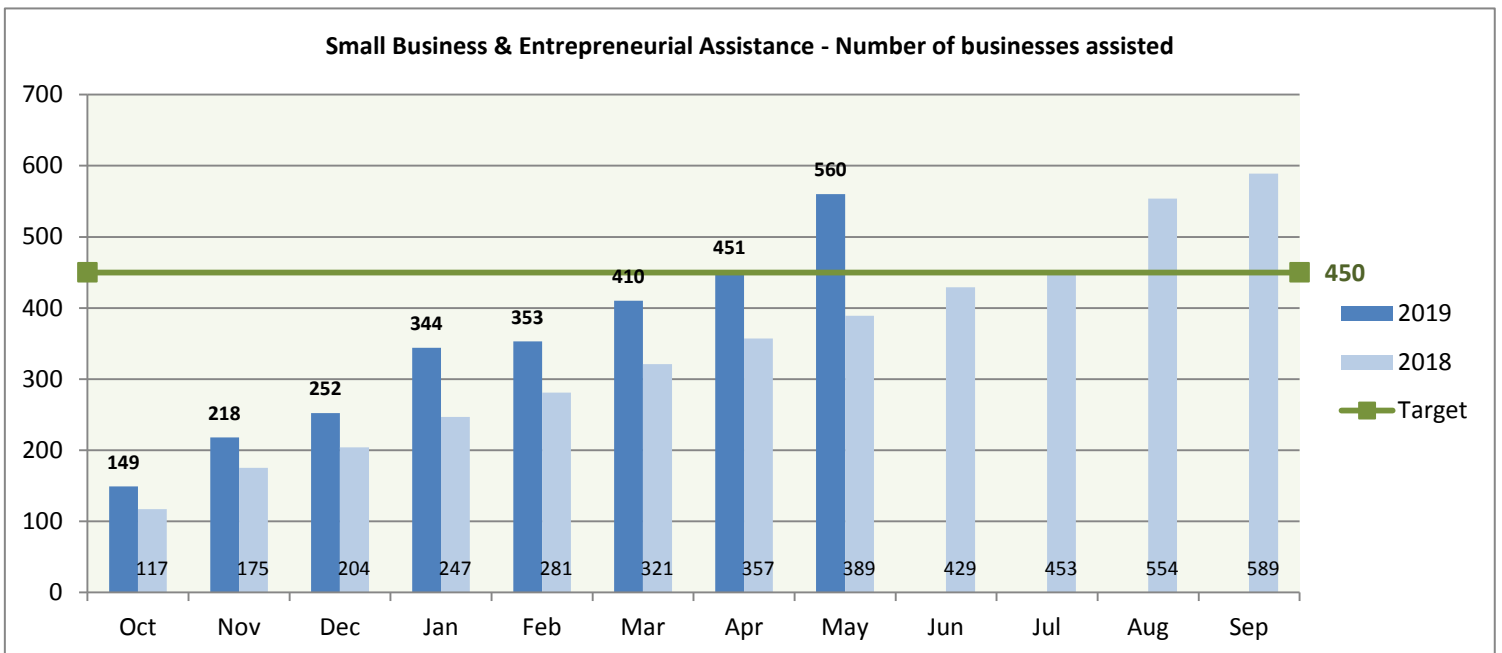
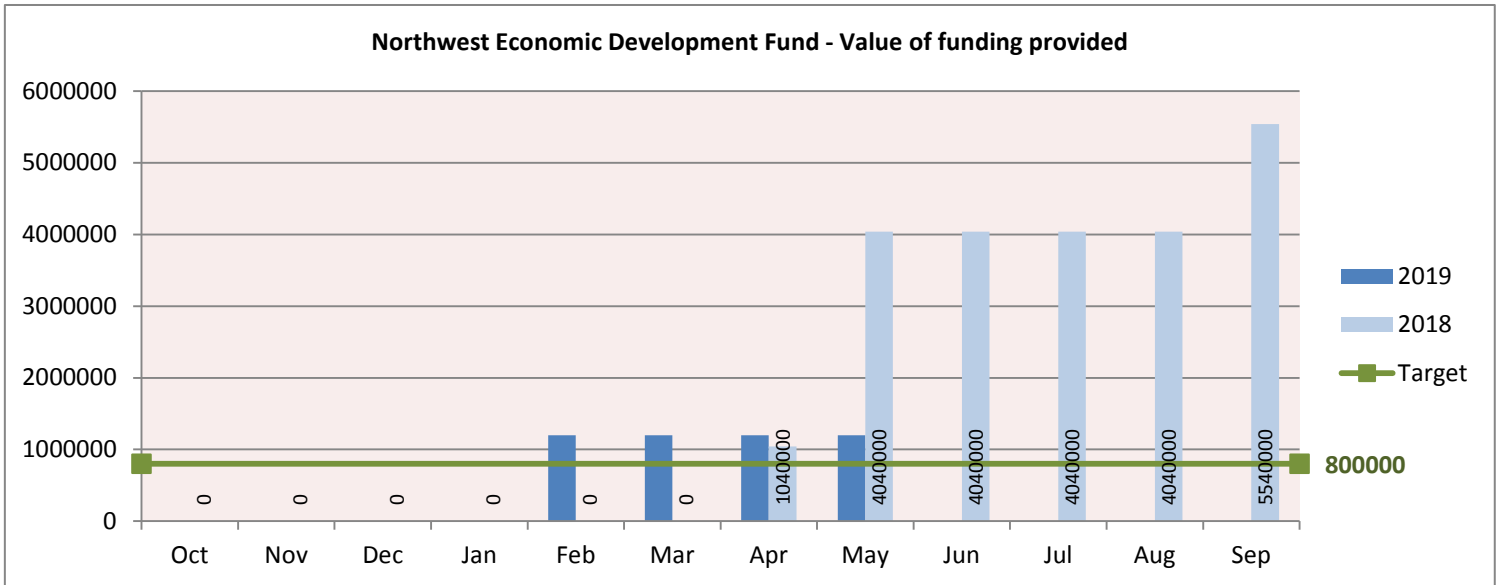


Number of community meetings (CPACs, HOAs, Nbhd Assns.)



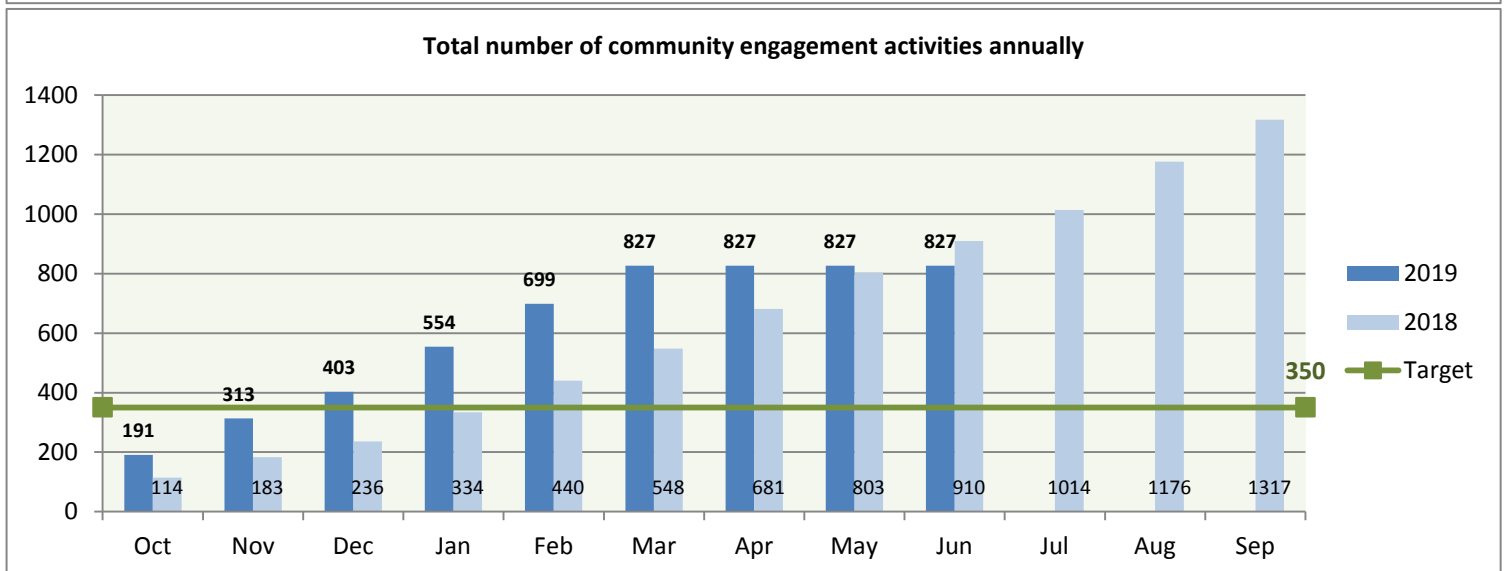
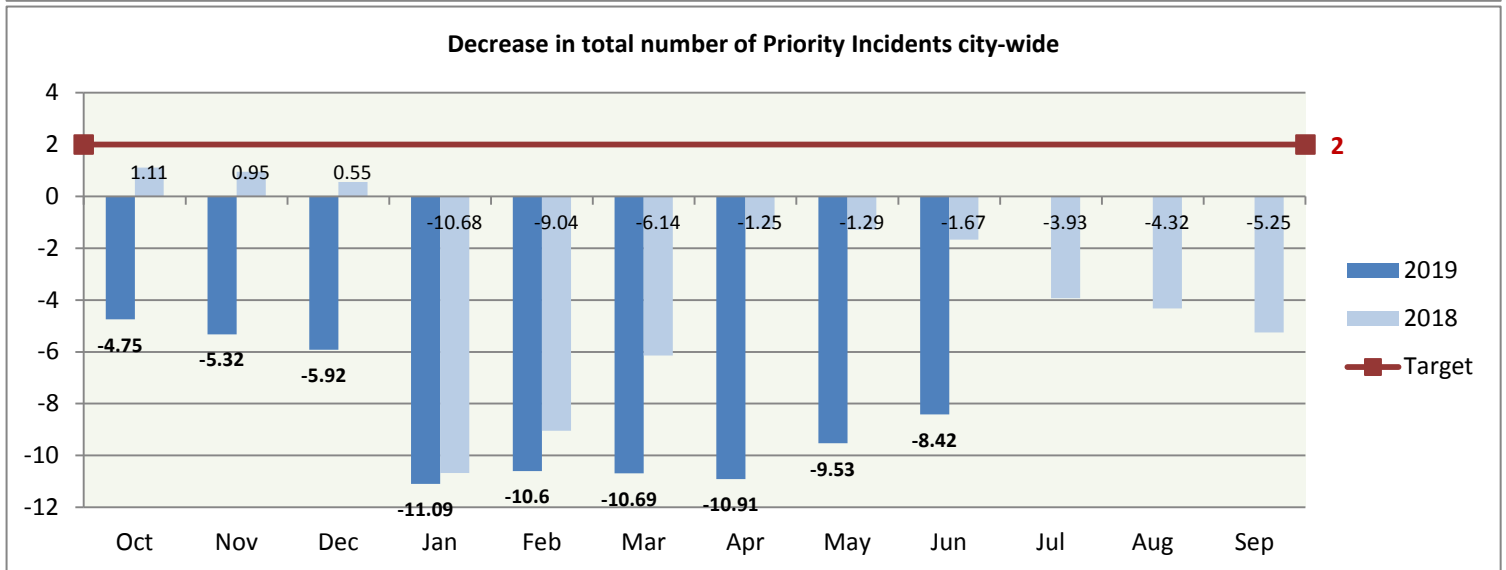
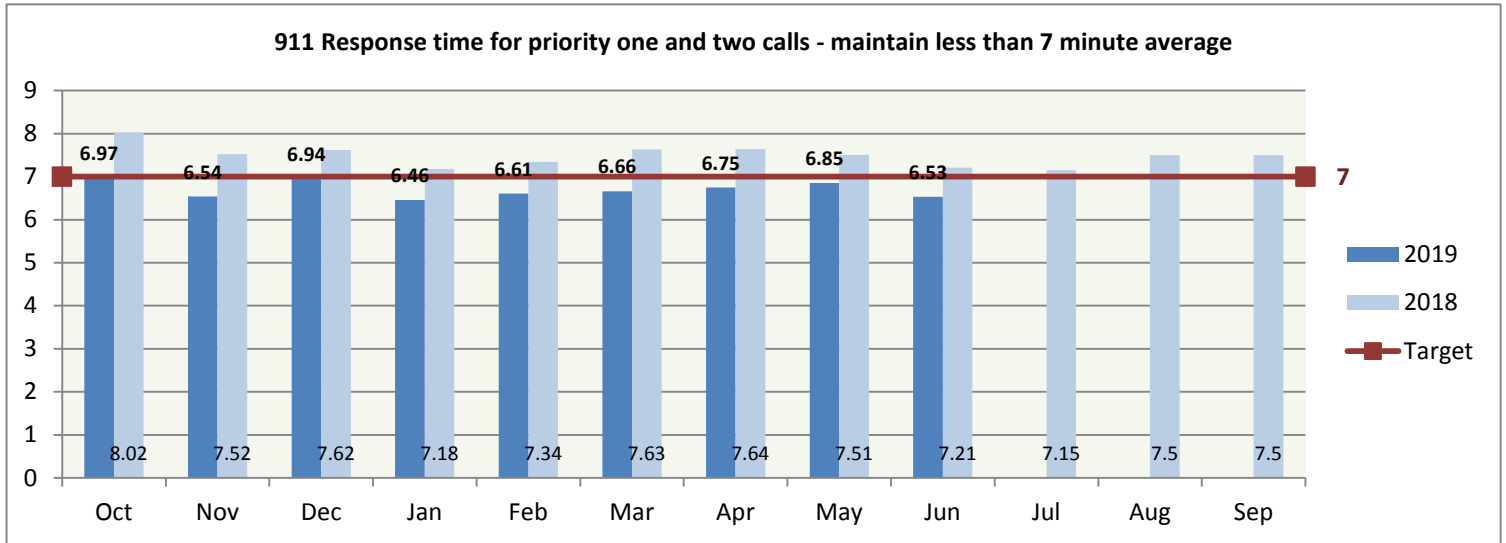
Office of Economic Development - Performance Measures FY 2019

Mayor's Priority - Economic Development



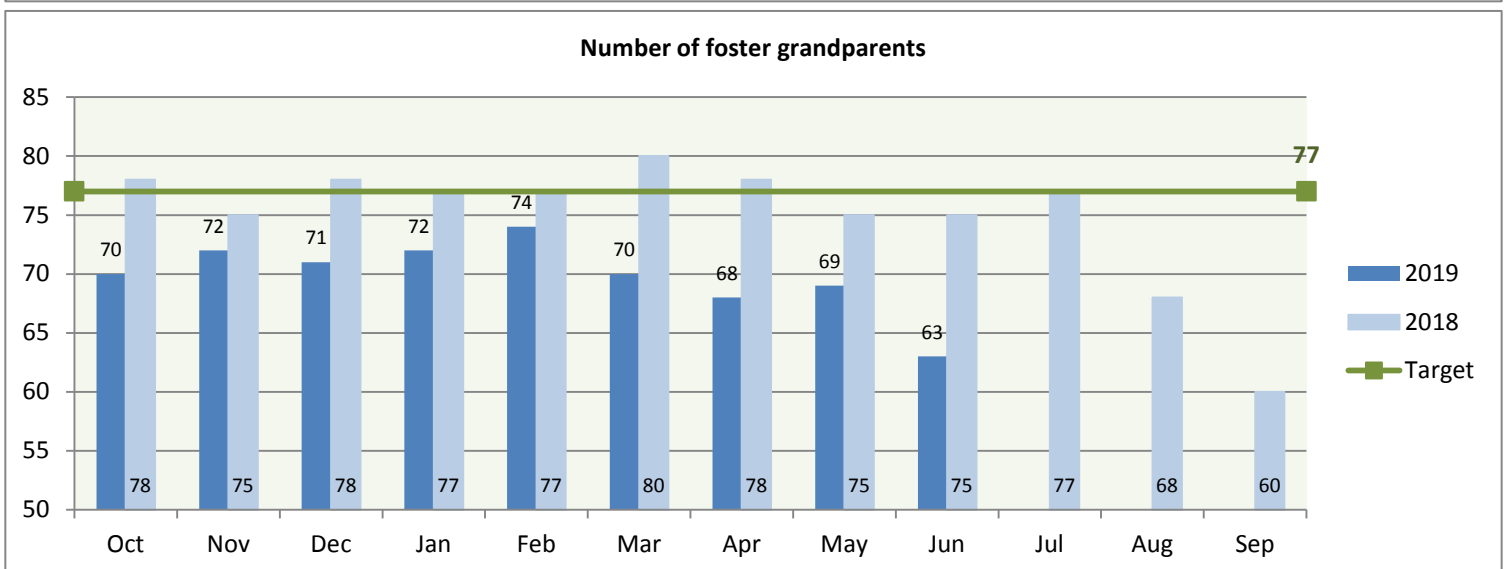
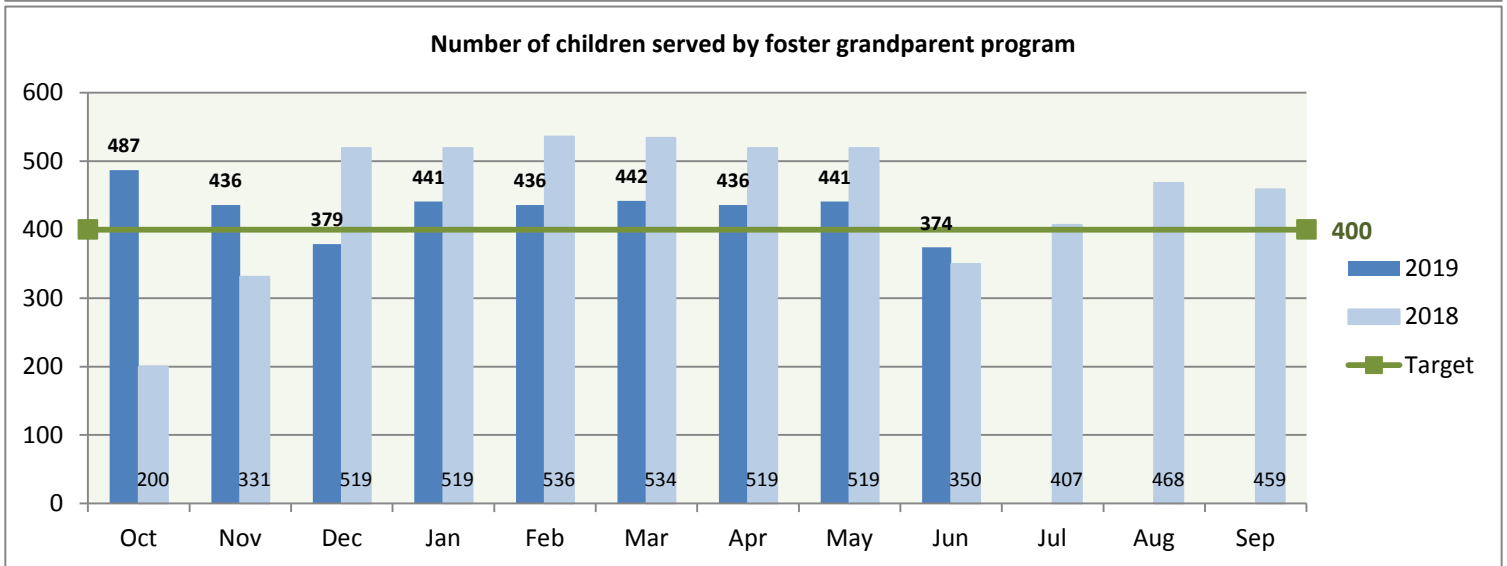
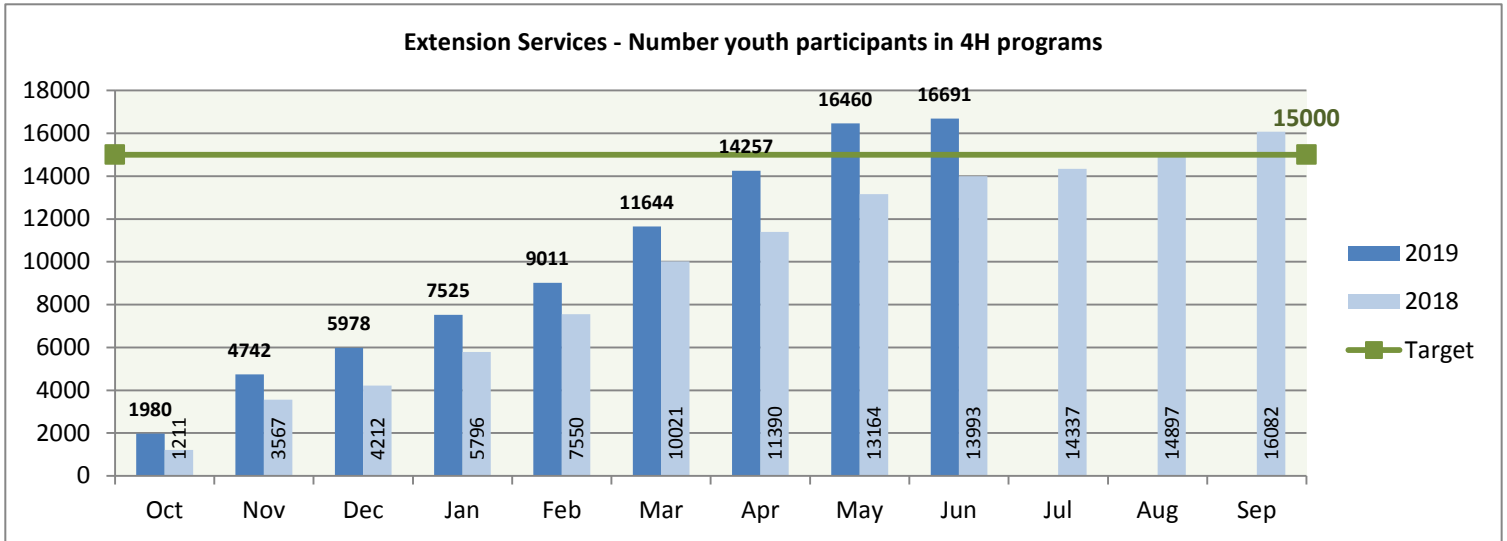
Sheriff's Office - Performance Measures FY 2019 Results

Mayor's Priority - Public Safety

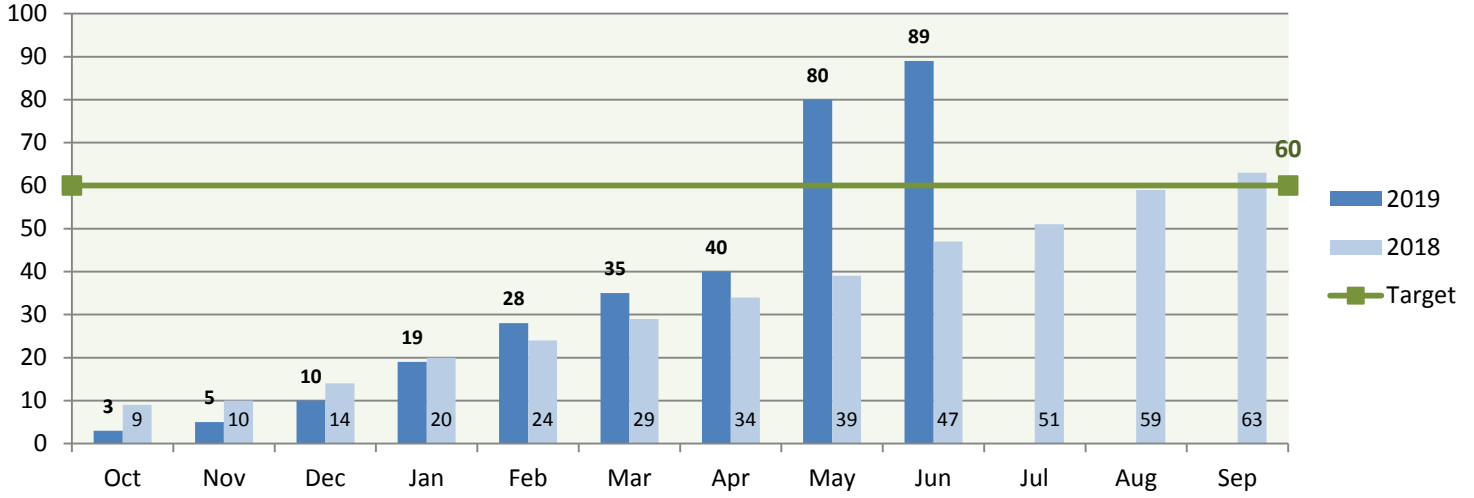


Parks, Recreation & Community Svcs - Performance Measures FY 2019

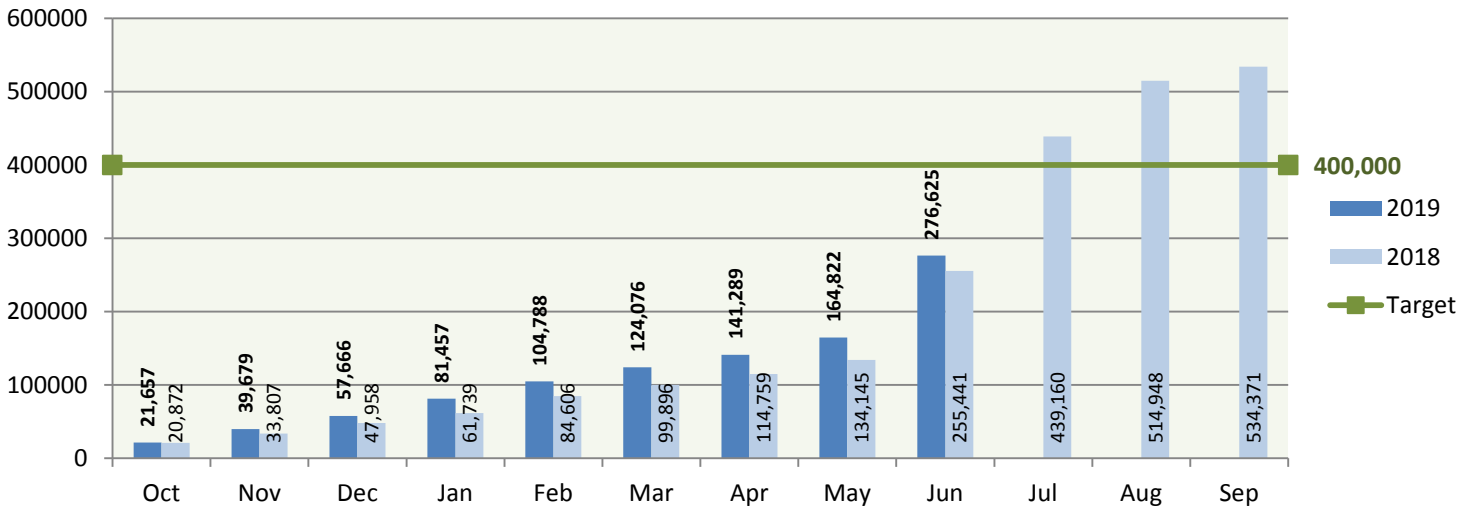
Mayor's Priority - Various



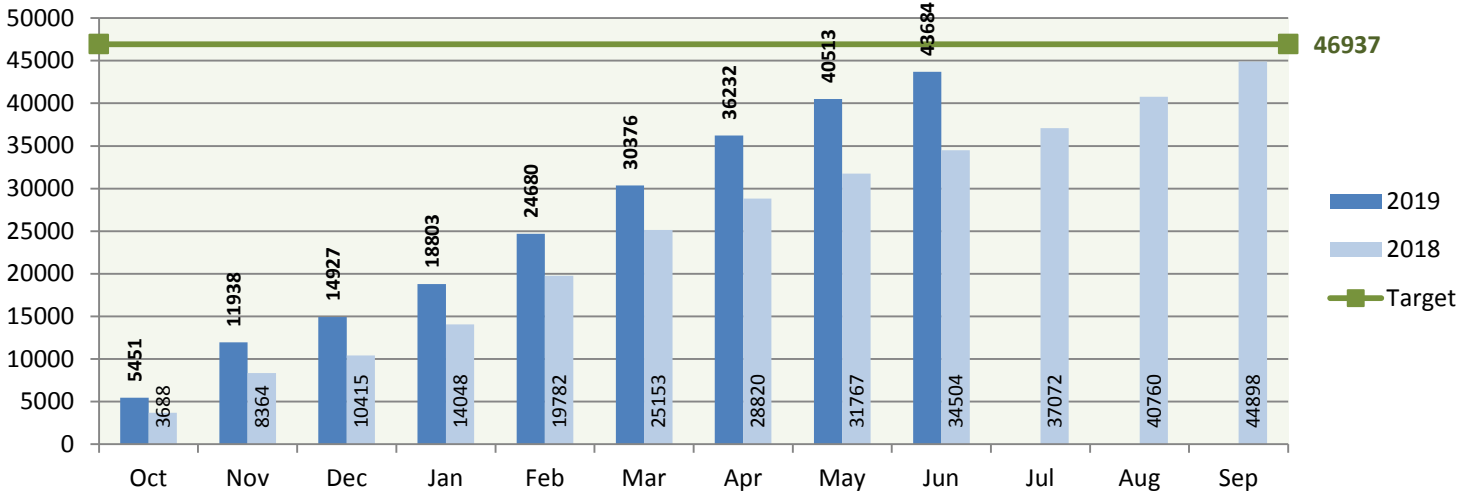
Number of park facility assessments completed



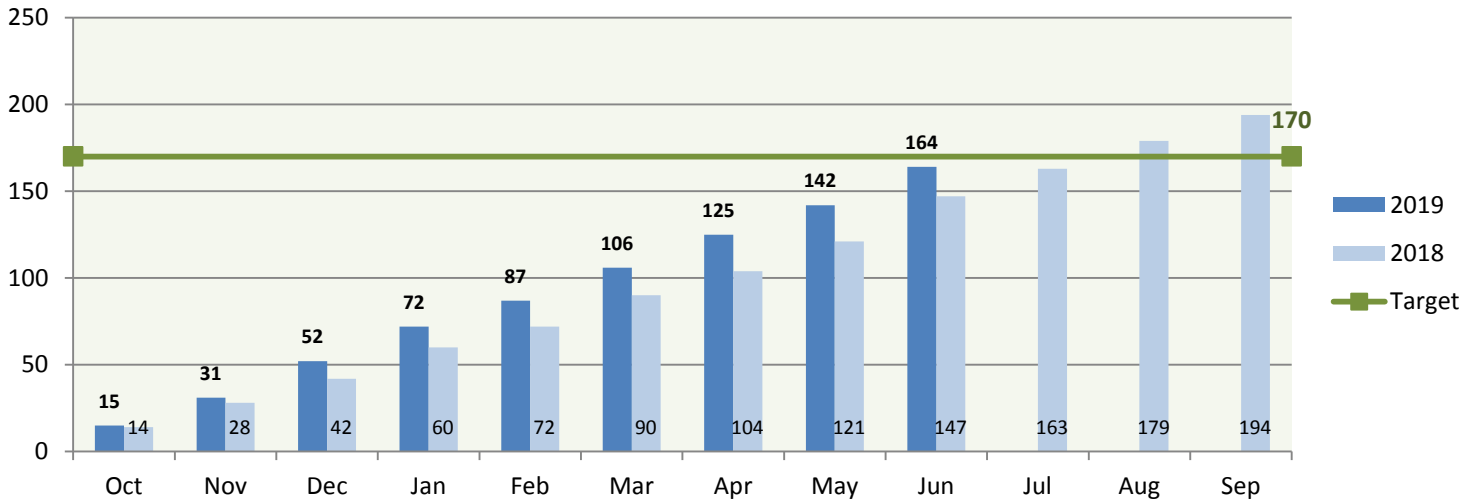
Number of participants - Recreation and Community



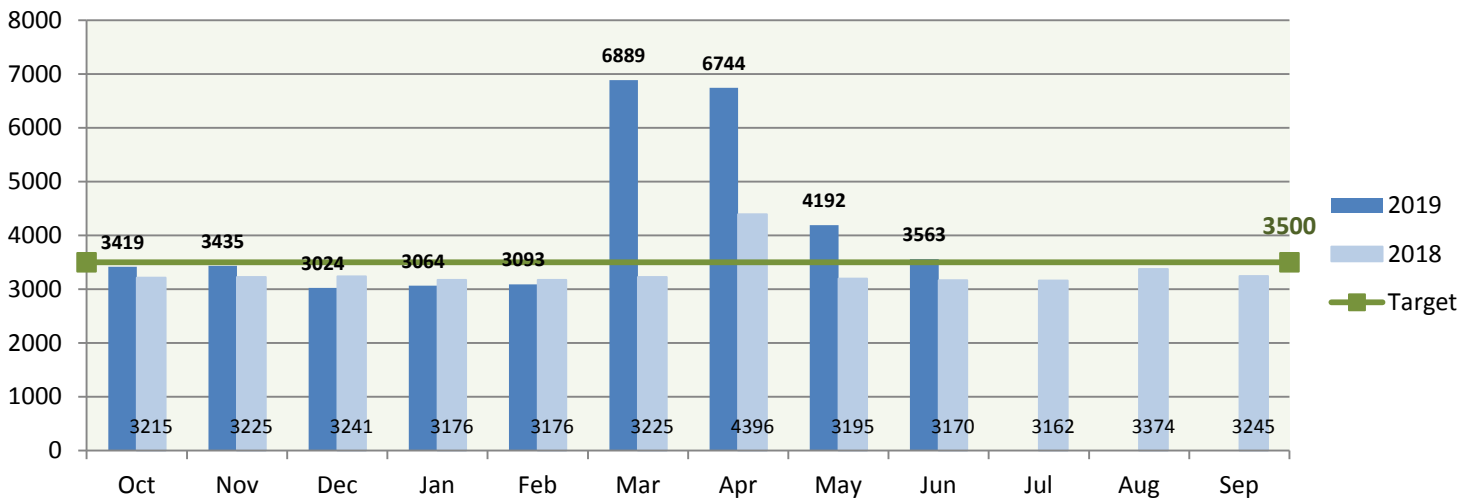
Number of participants in Extension Programs



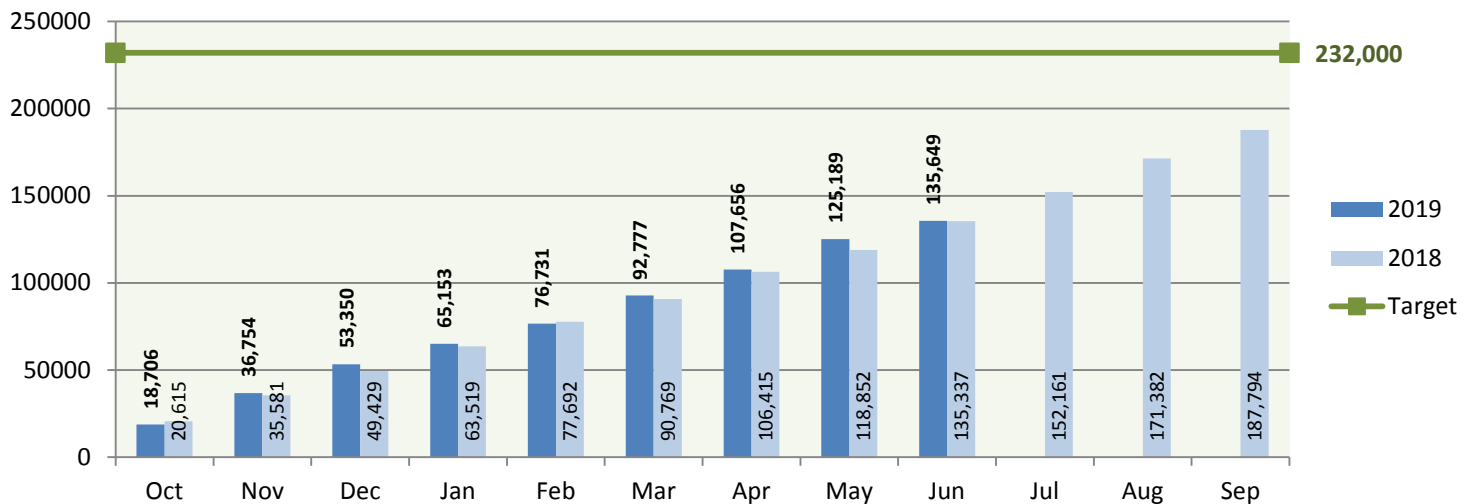
Number of programs - Recreation and Community



Number of programs participants for senior programs



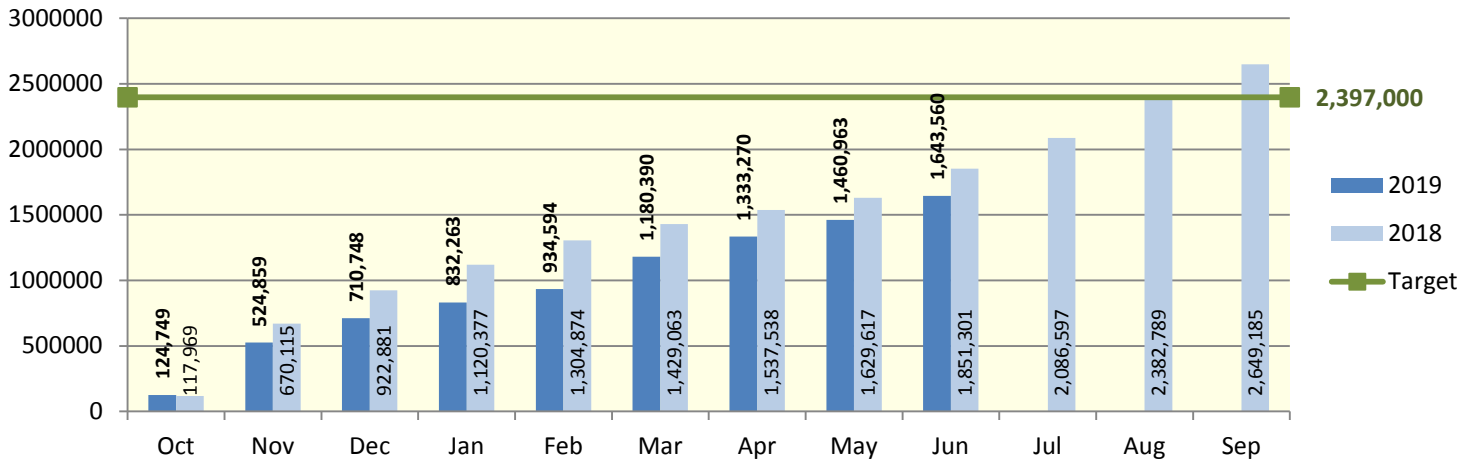
Number of senior meals served



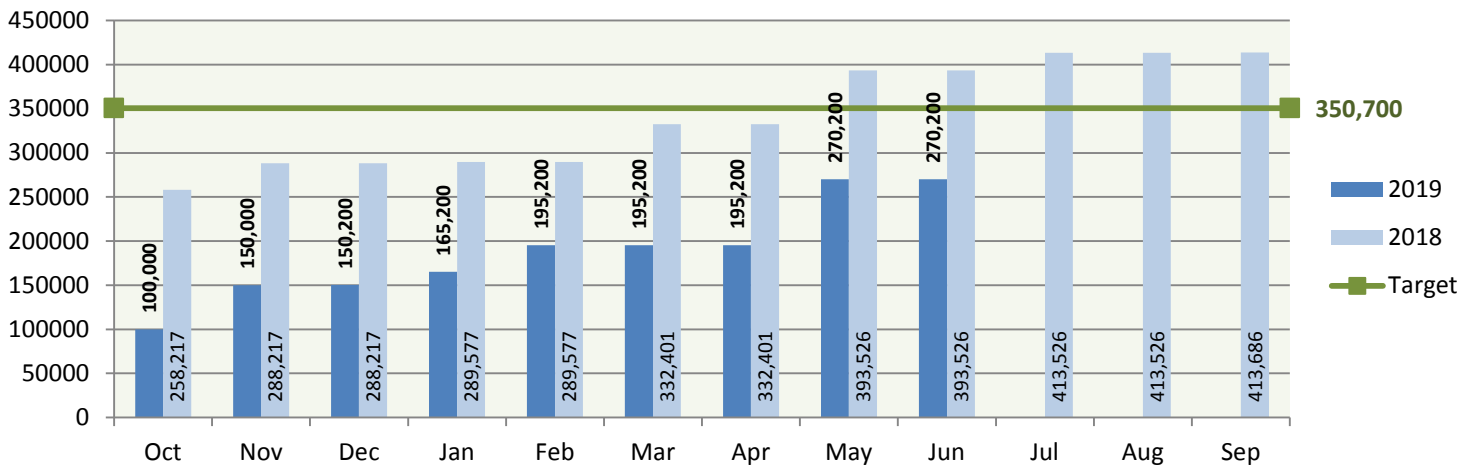
Sports and Entertainment - Performance Measures FY 2019

Mayor's Priority - Economic Development

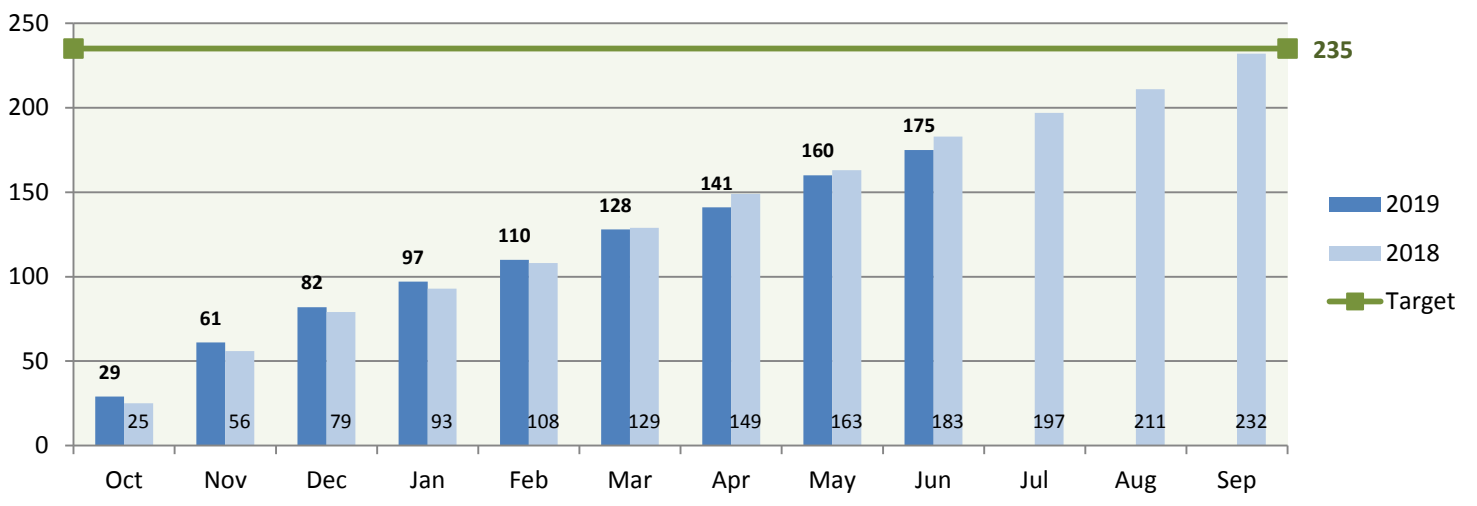
Attendance to events managed by SMG



Number of participants to Sports and Entertainment Office Events

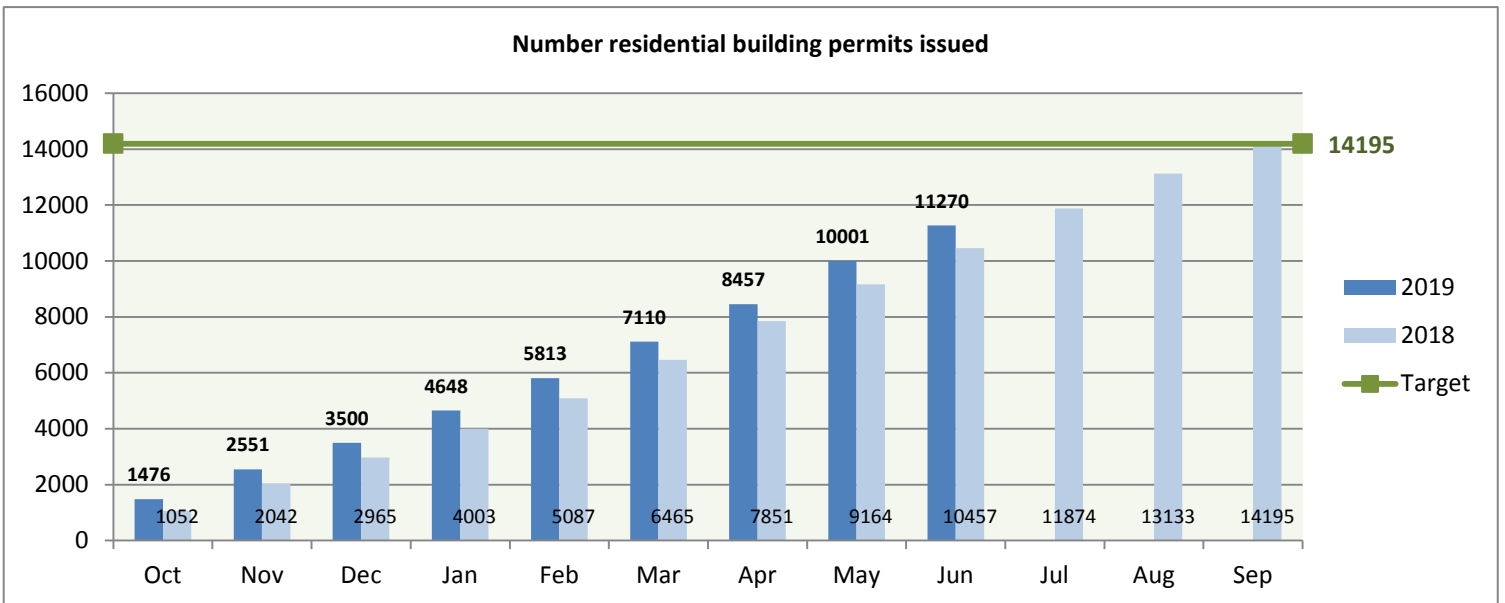
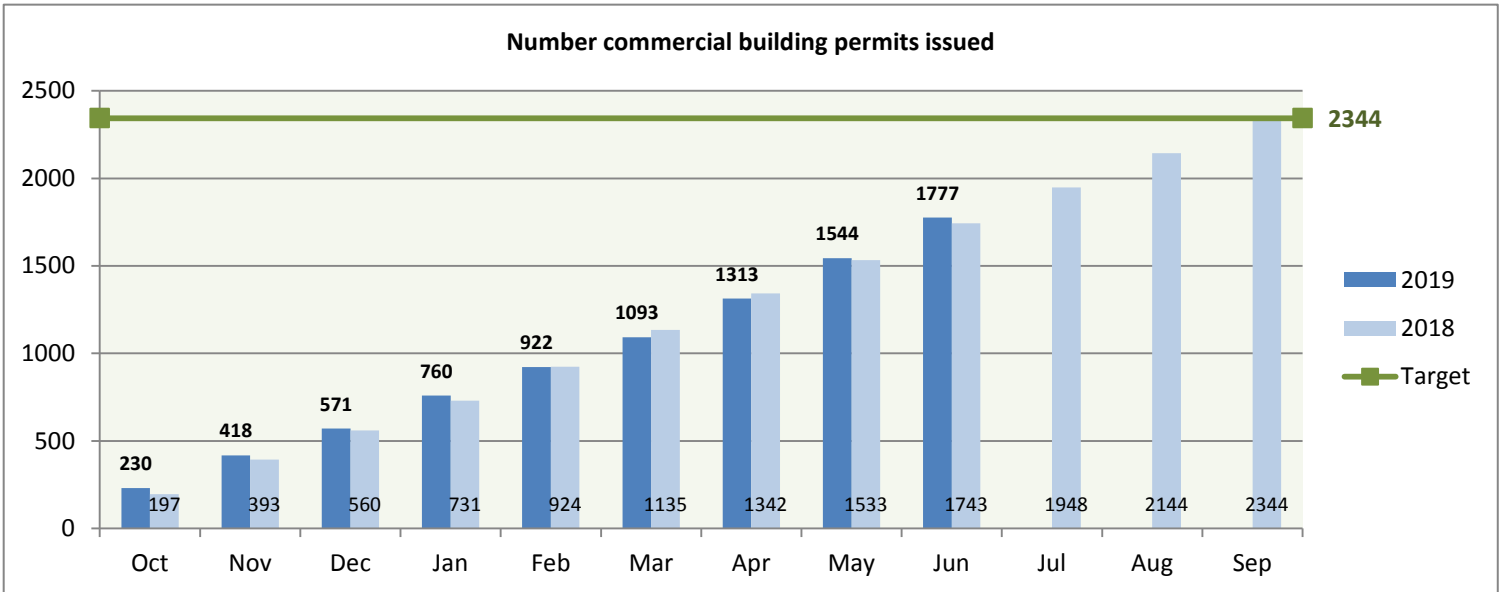


Total number of permitted events/projects



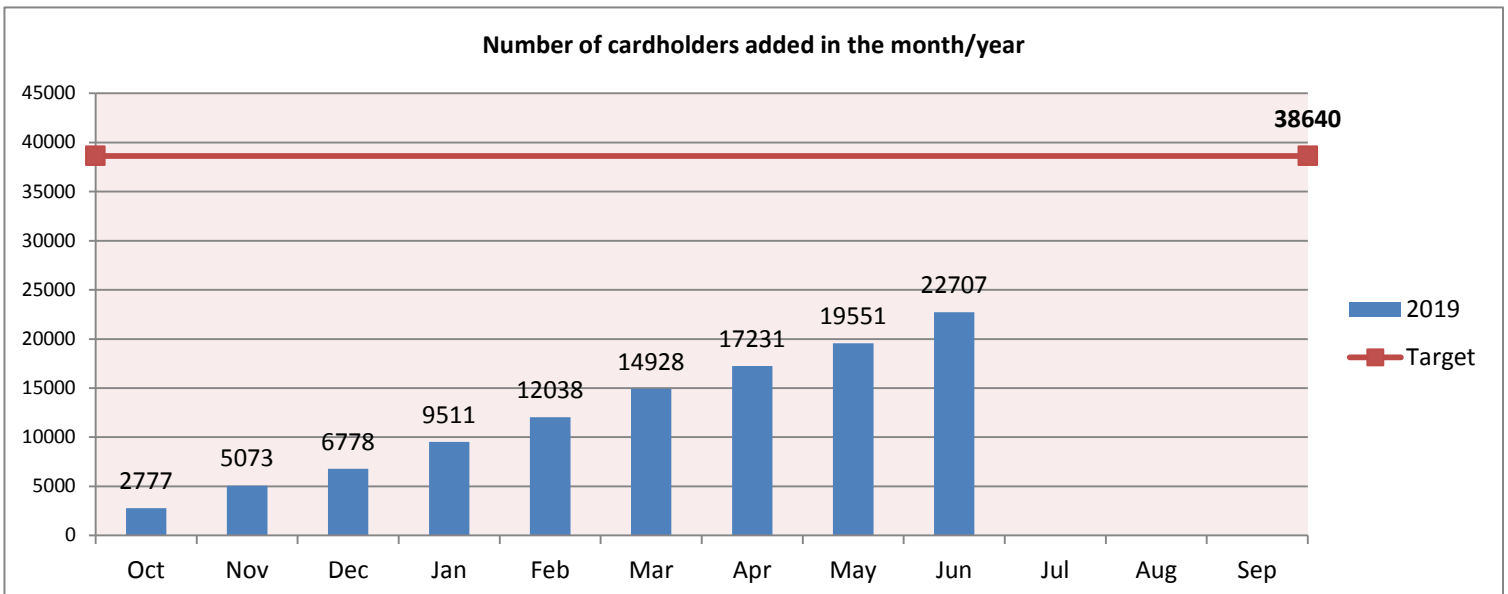
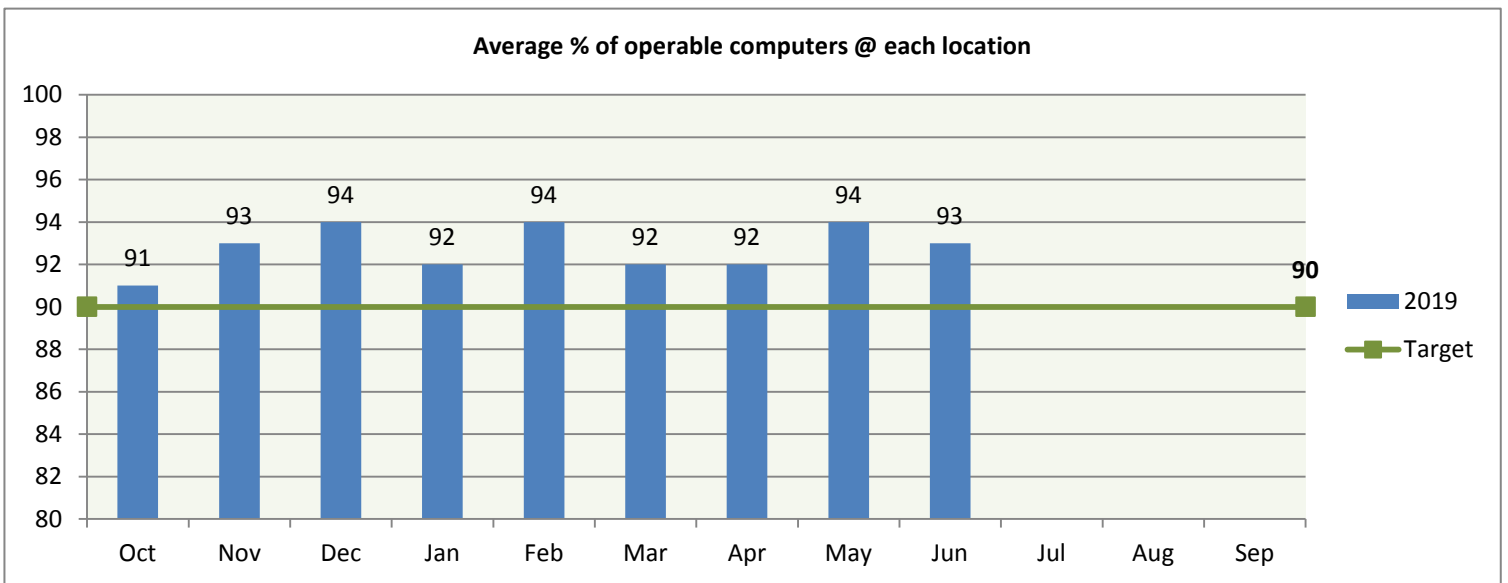
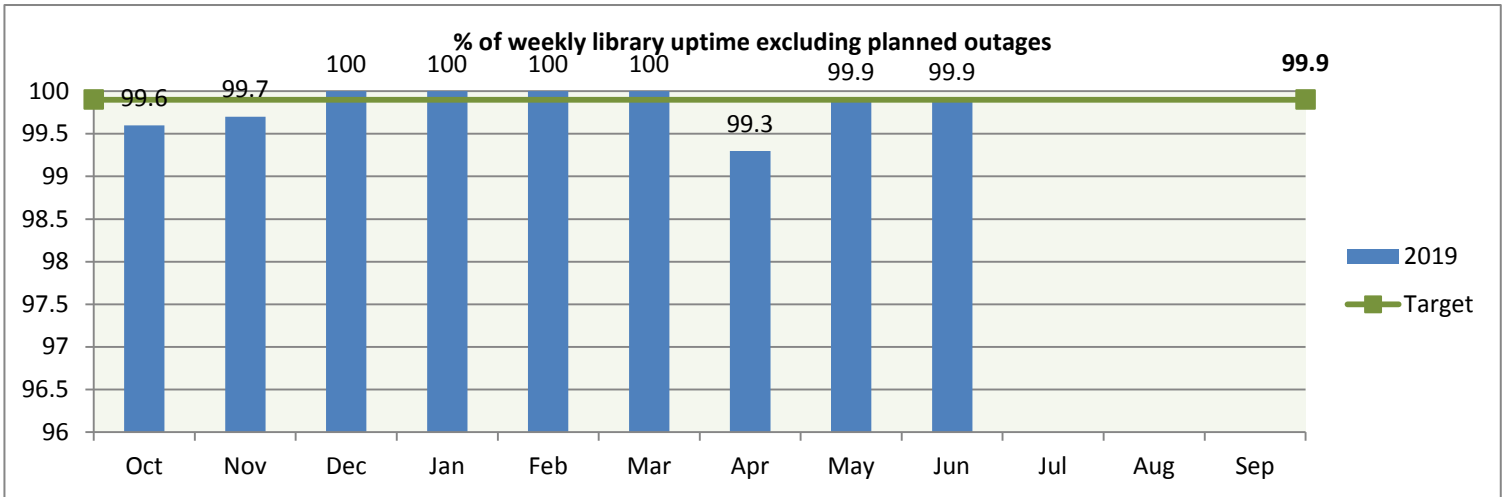
Planning Building Inspections - Performance Measures FY 2019

Mayor's Priority - Citizen Improvement Efforts

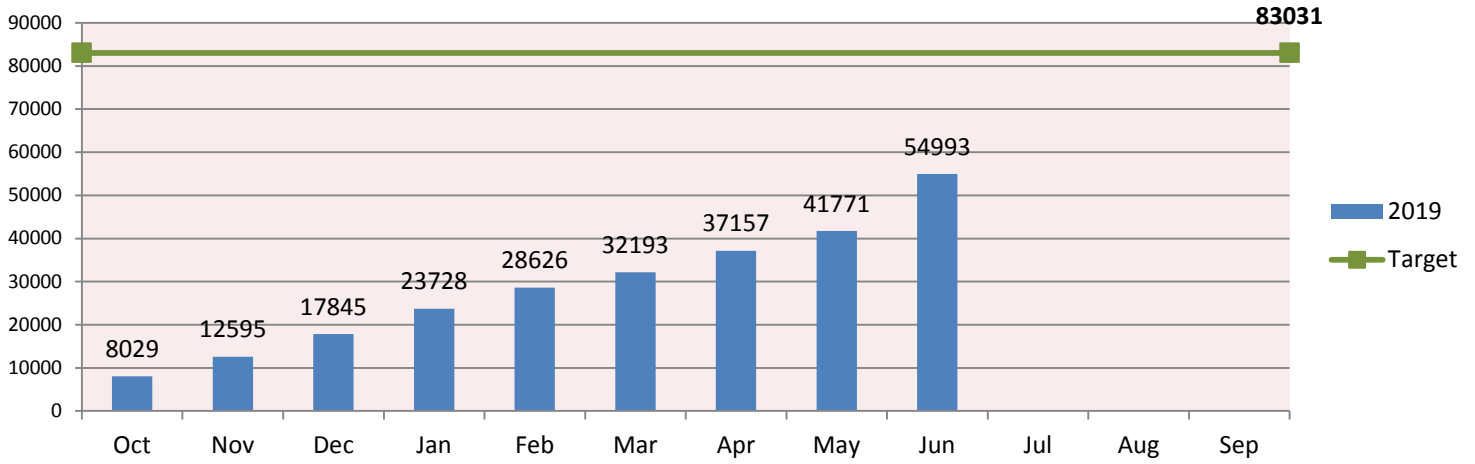


Public Libraries - Performance Measures FY 2019

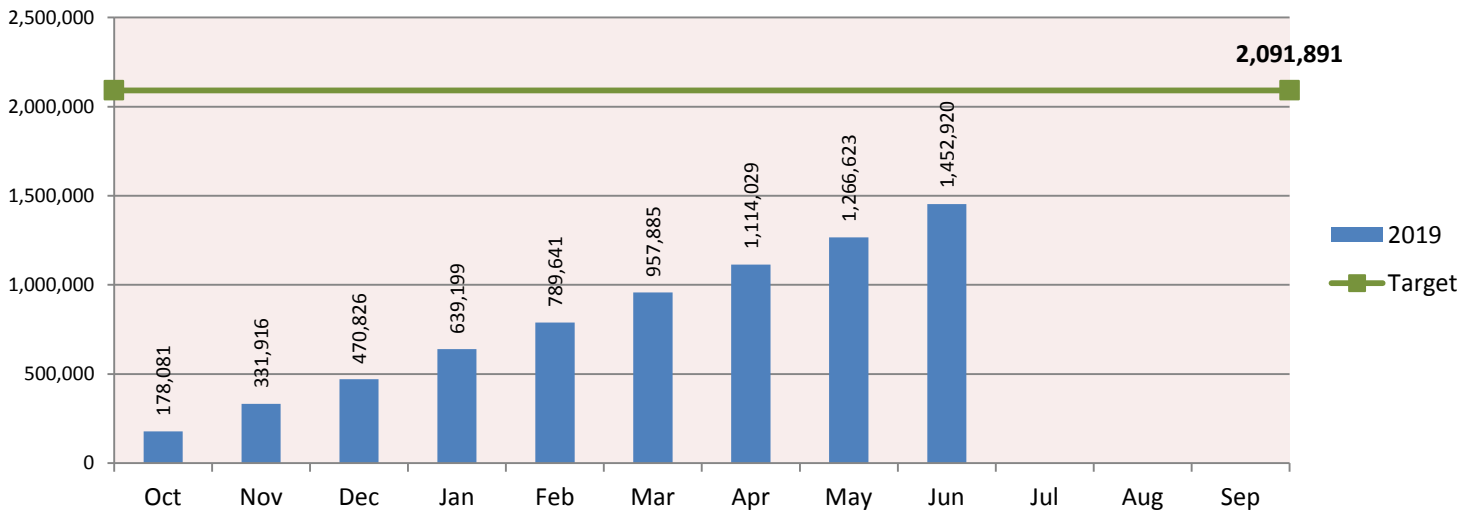
Mayor's Priority - Various



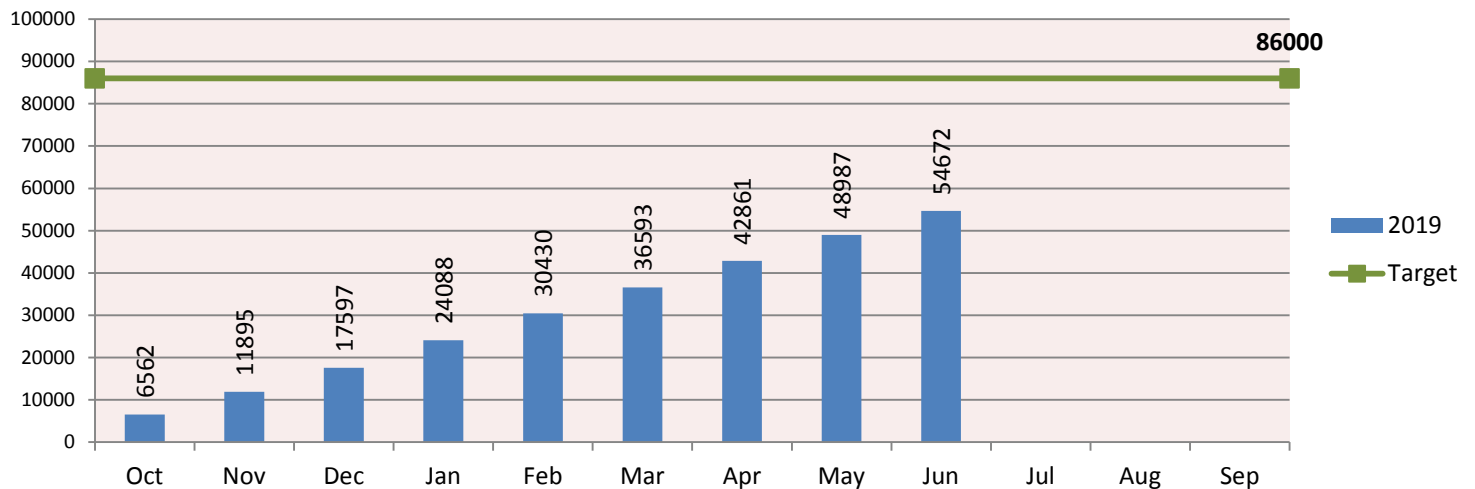
Number of elementary or secondary school children attending learning programs presented or sponsored by the Library

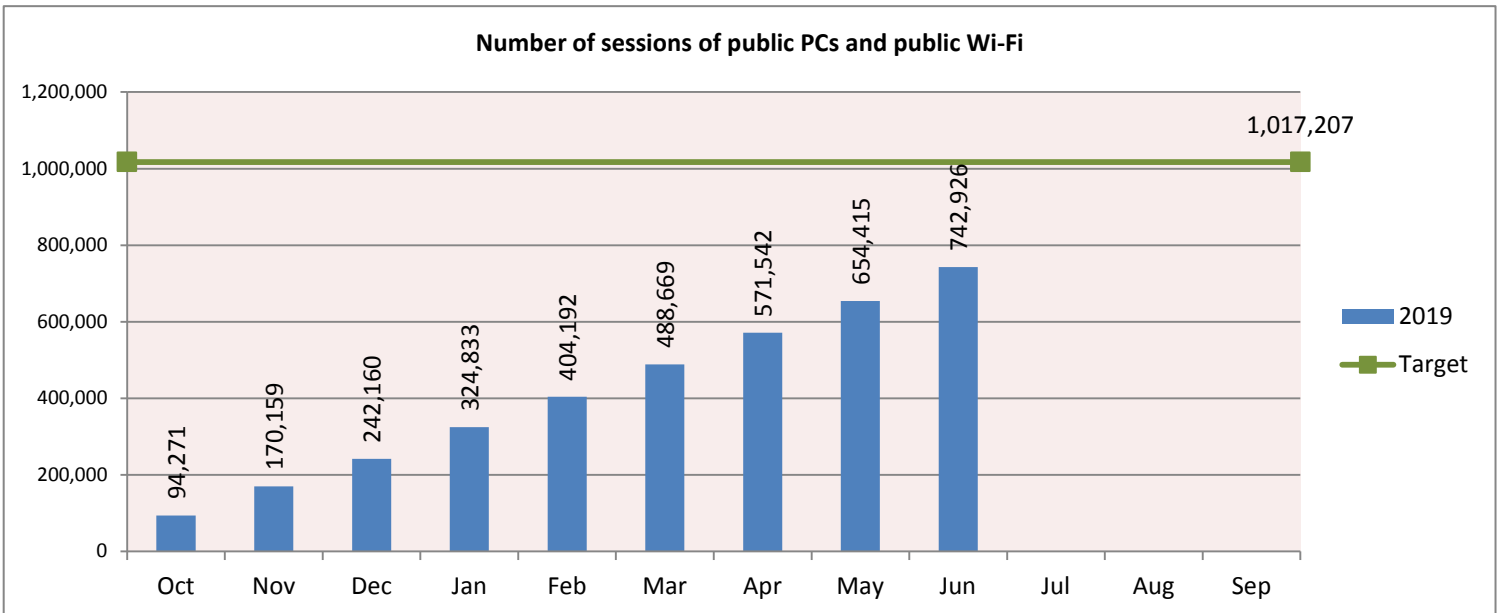
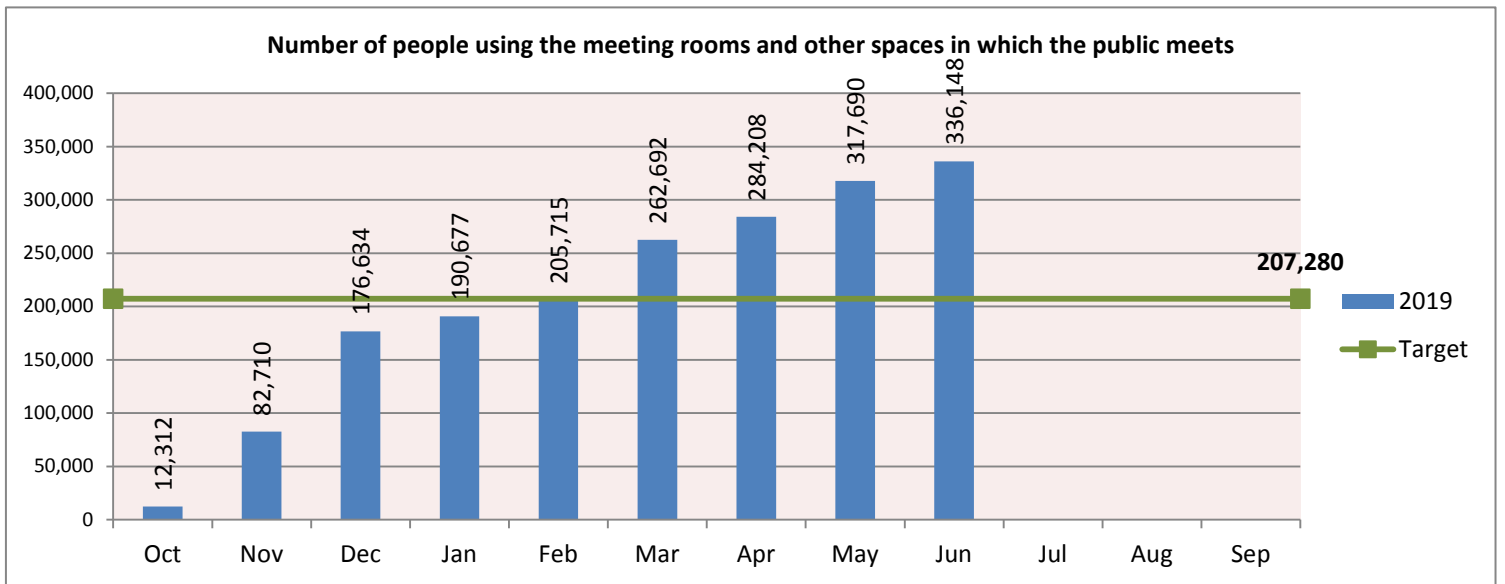
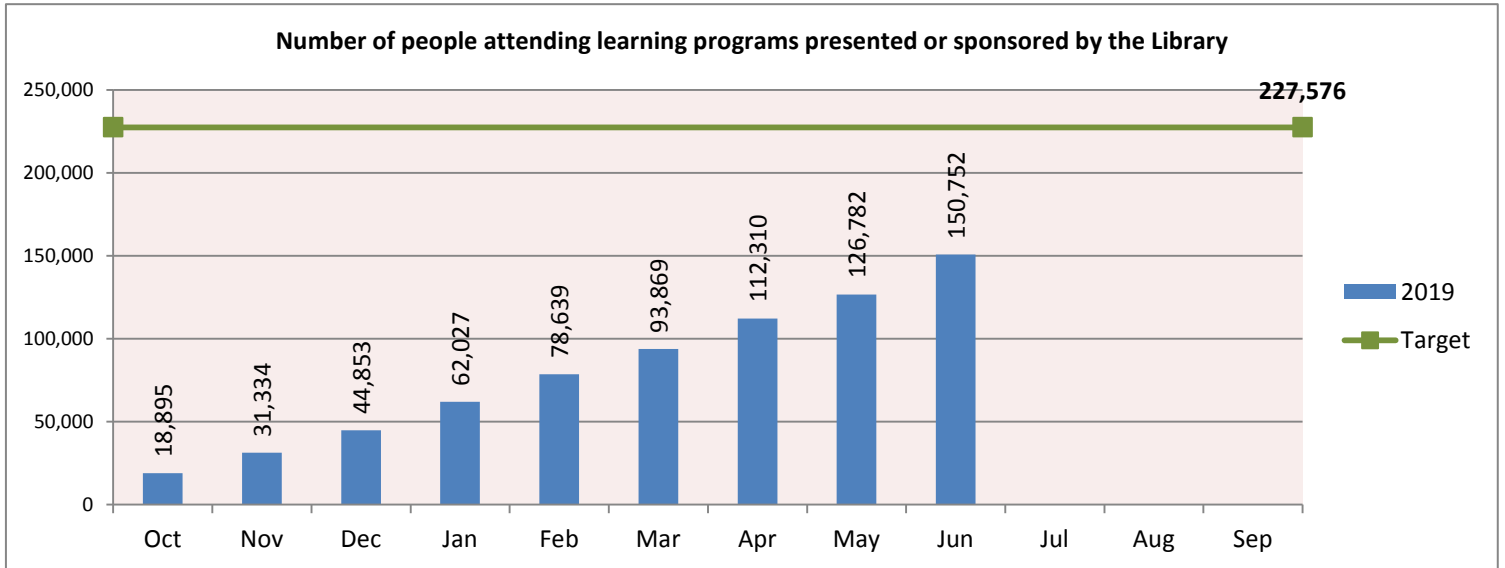


Number of items checked out or checked in using automated circulation systems

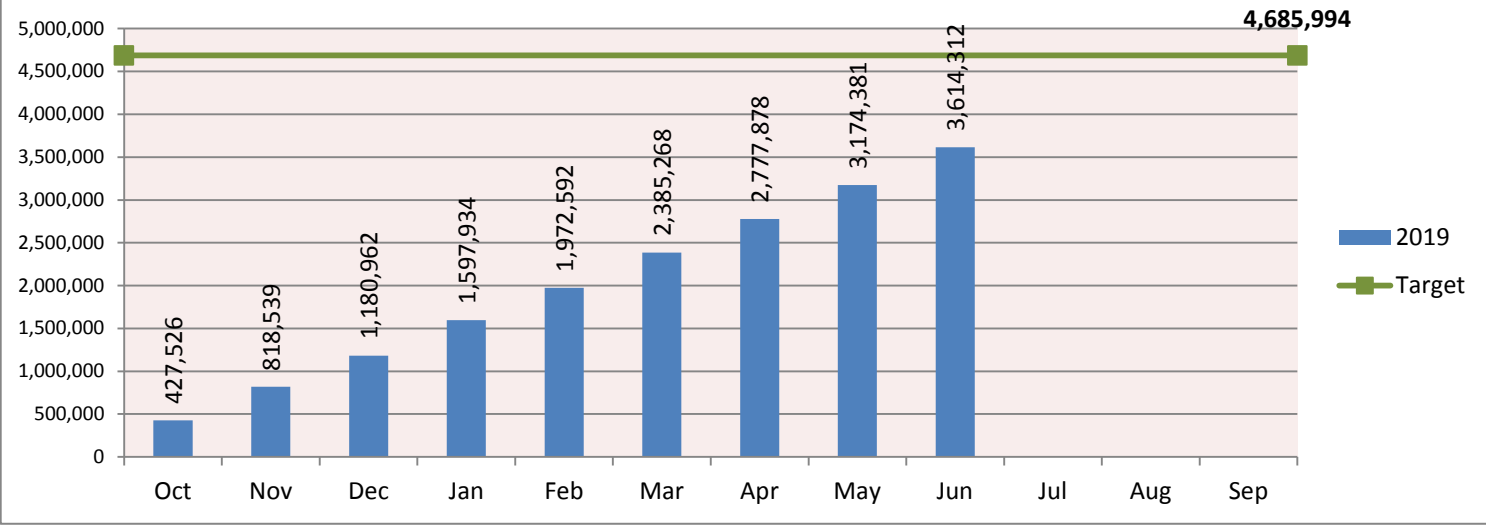


Number of people (adults/children) attending early childhood learning programs presented or sponsored by the Library

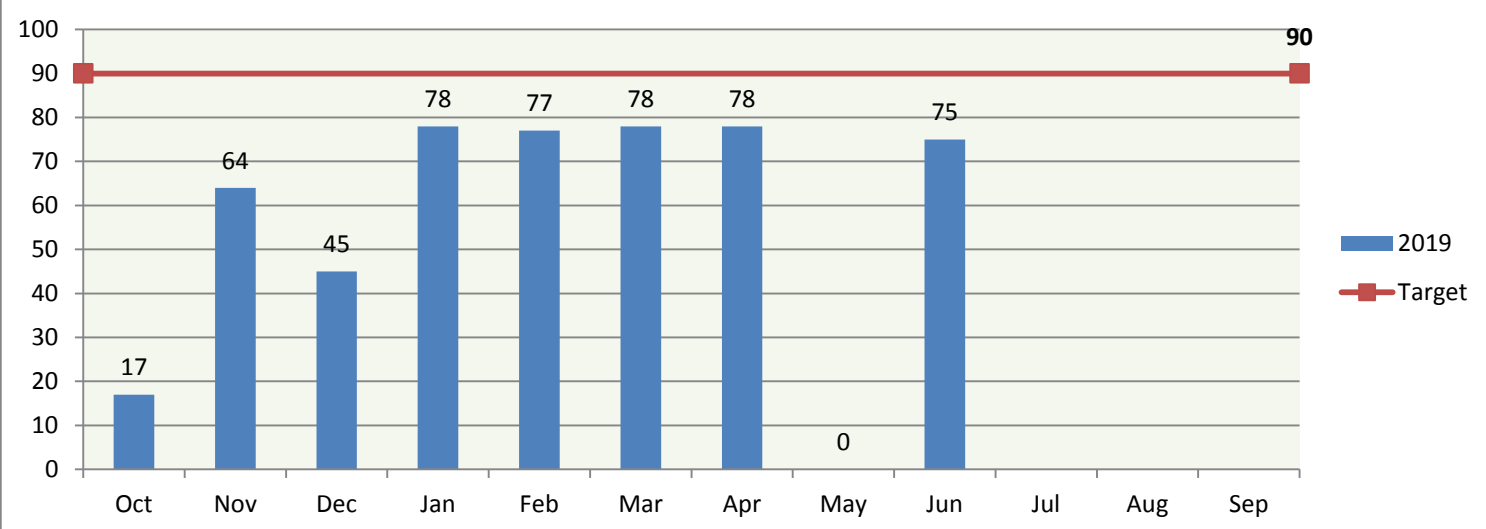




Number of uses of the physical and digital collection



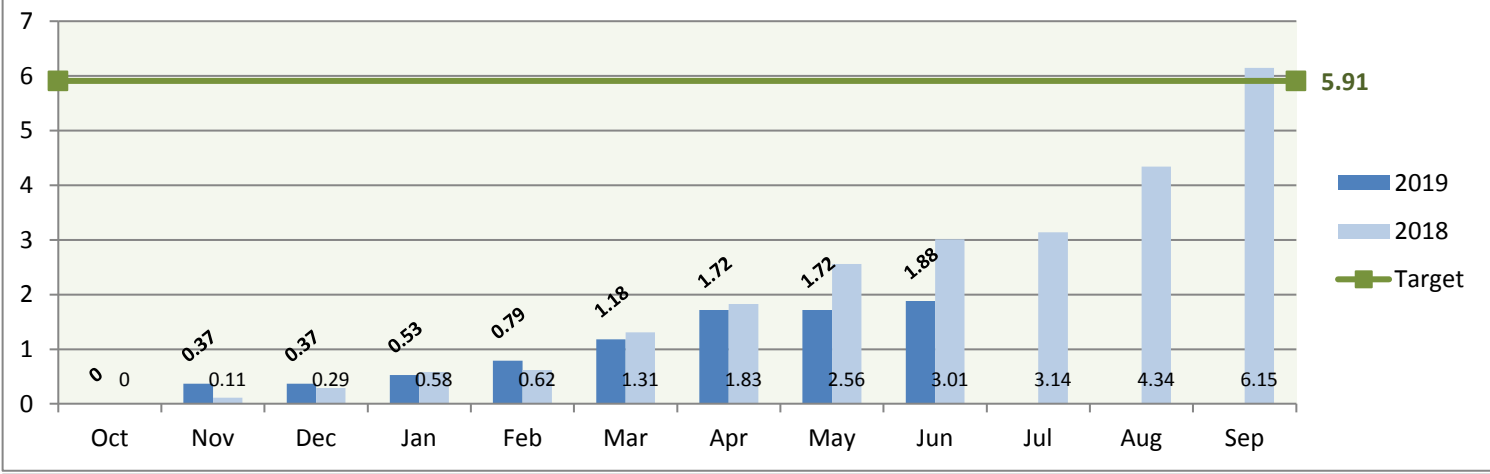
Reduction in percentage of safety related incidents at branches utilizing JSO officers



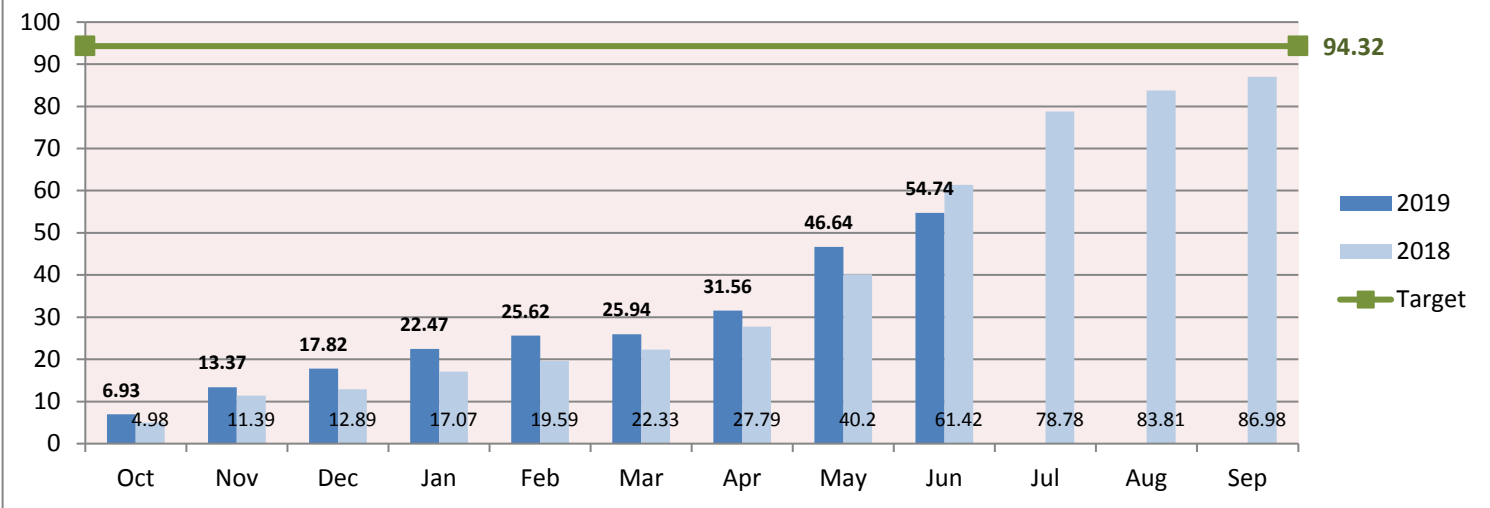
Public Works - Performance Measures FY 2019

Mayor's Priority - Citizen Improvement Efforts

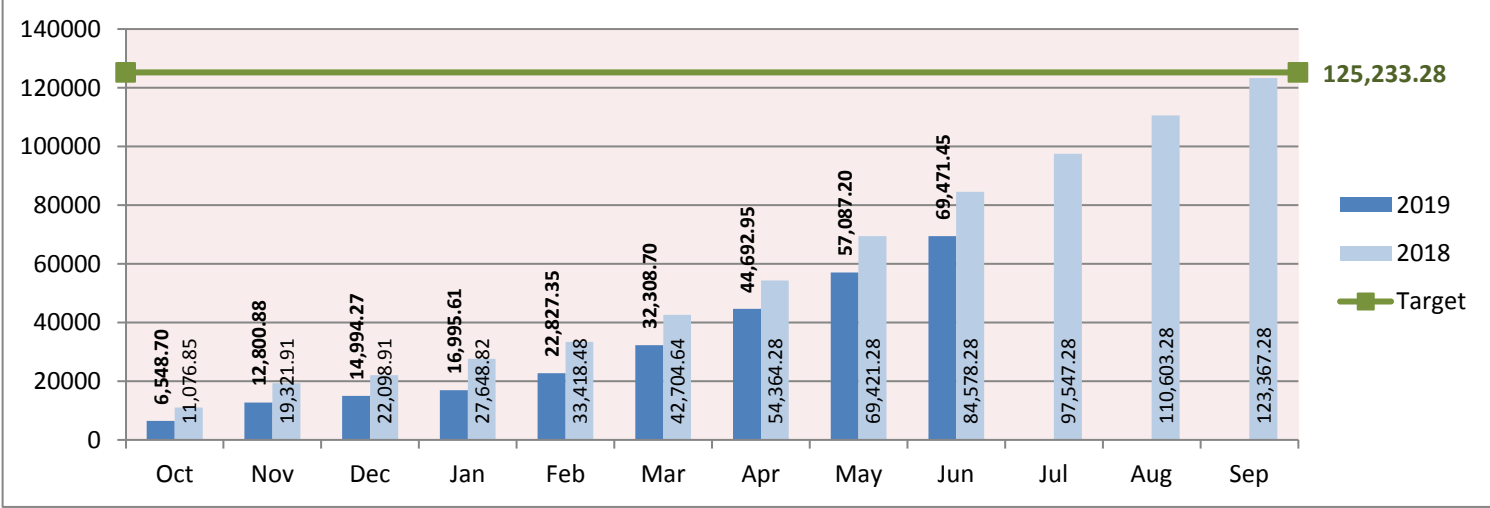
Number pedestrian/bikeway miles created



Total number road miles resurfaced + micro-surfacing + rejuvenation

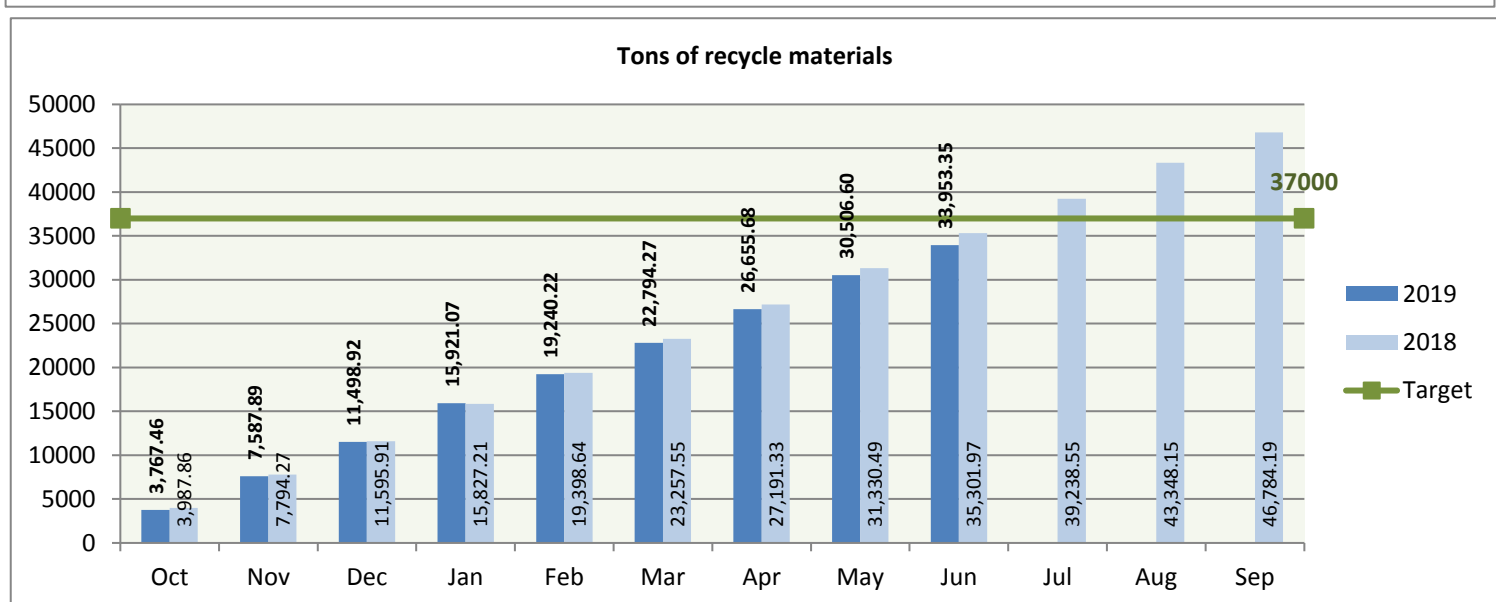
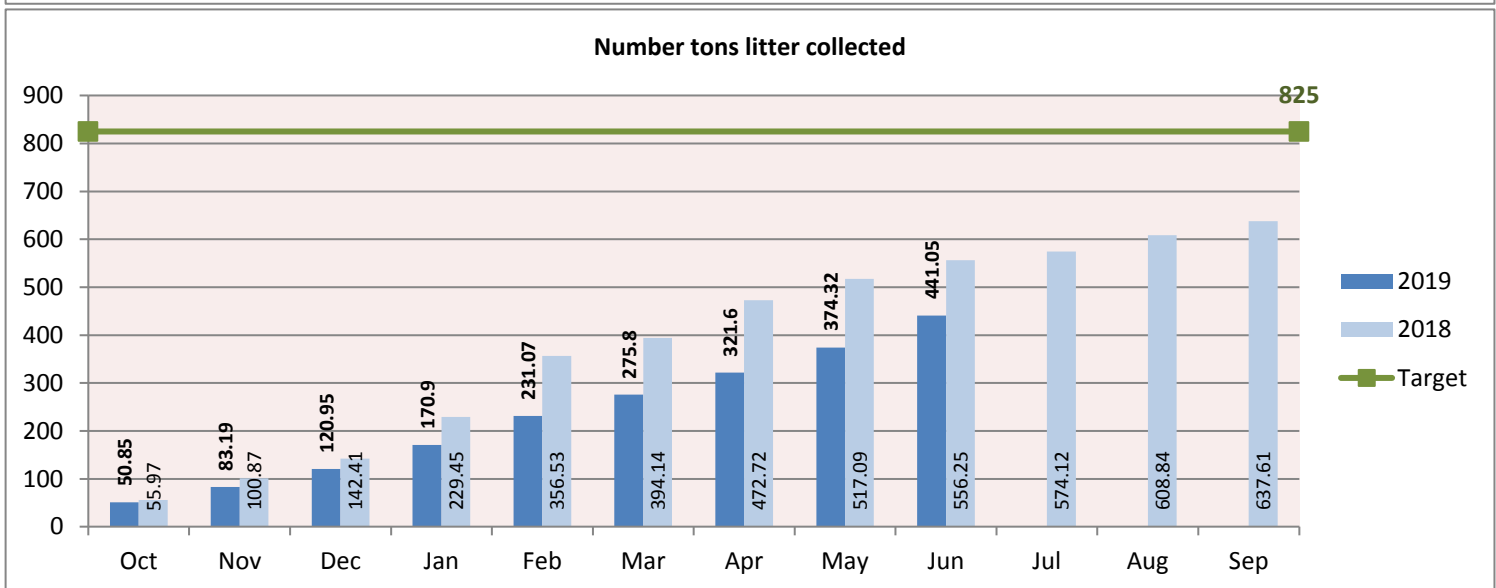
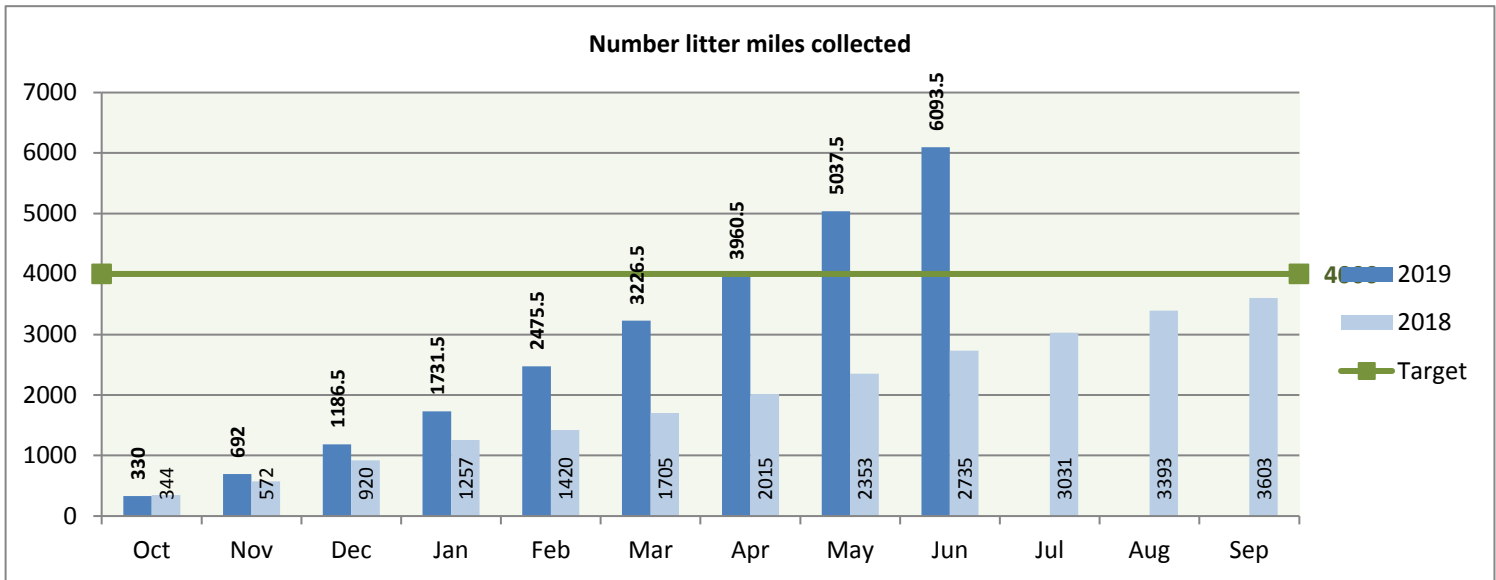


Number of acres mowed

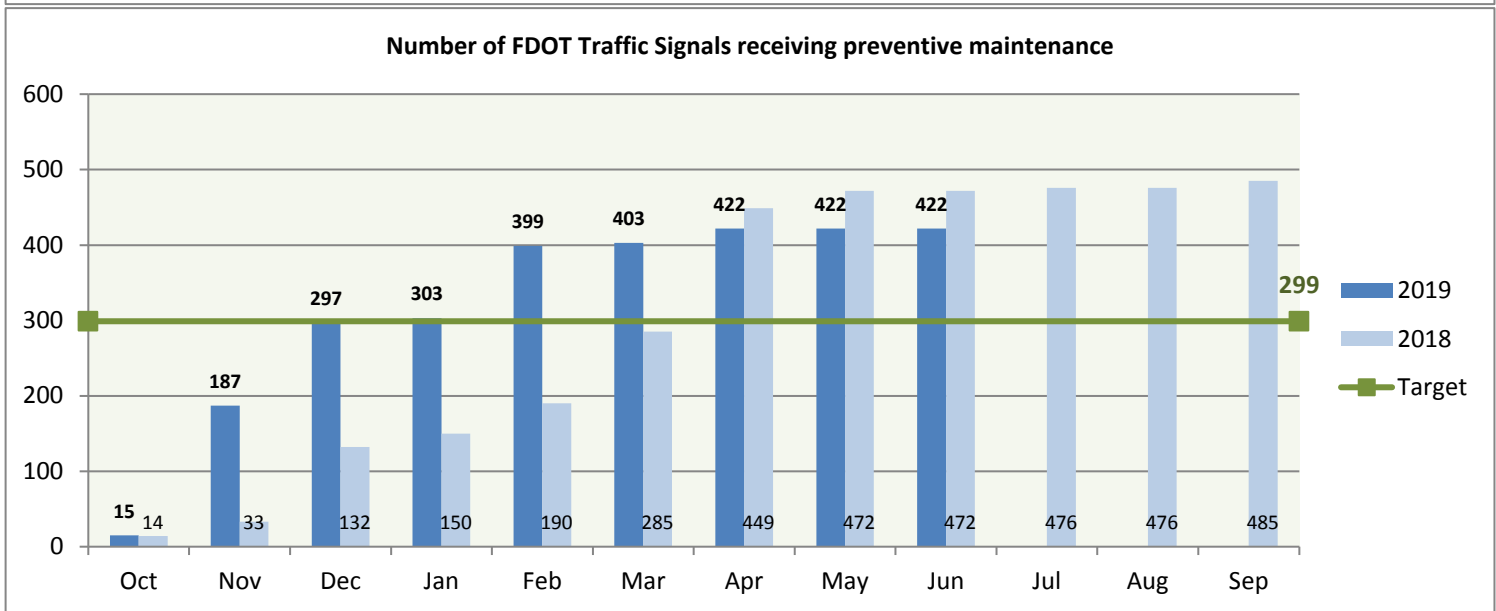
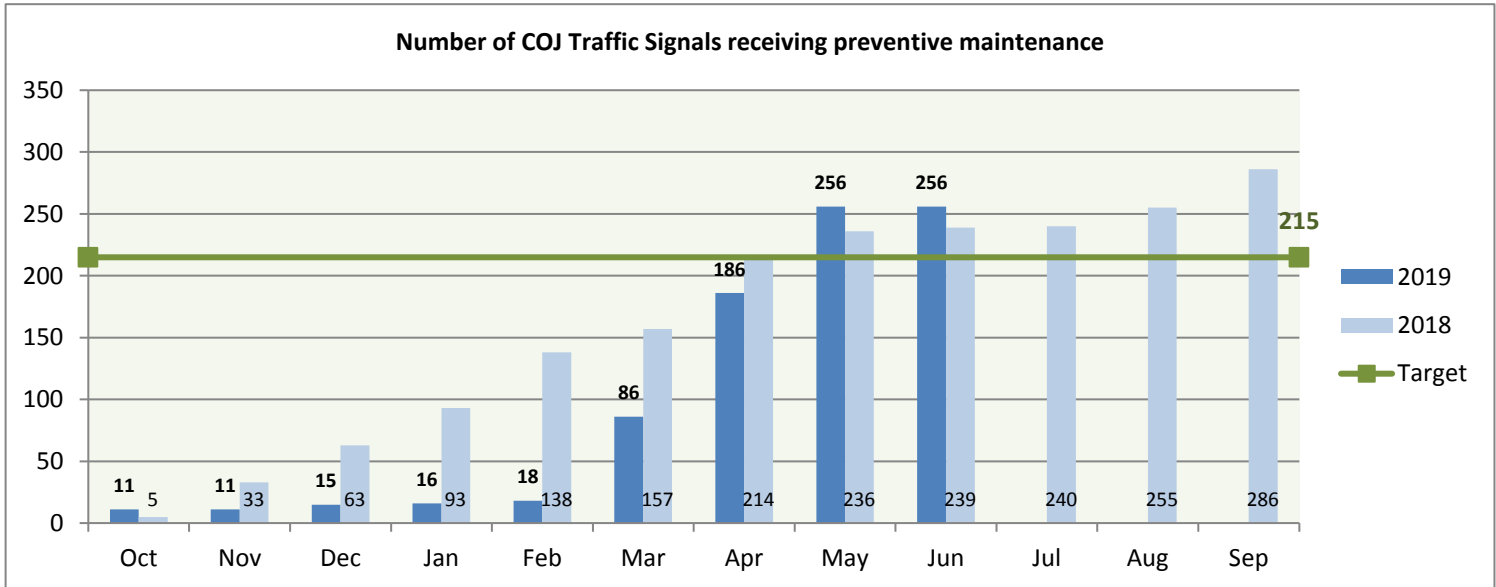


Public Works - Performance Measures FY 2019

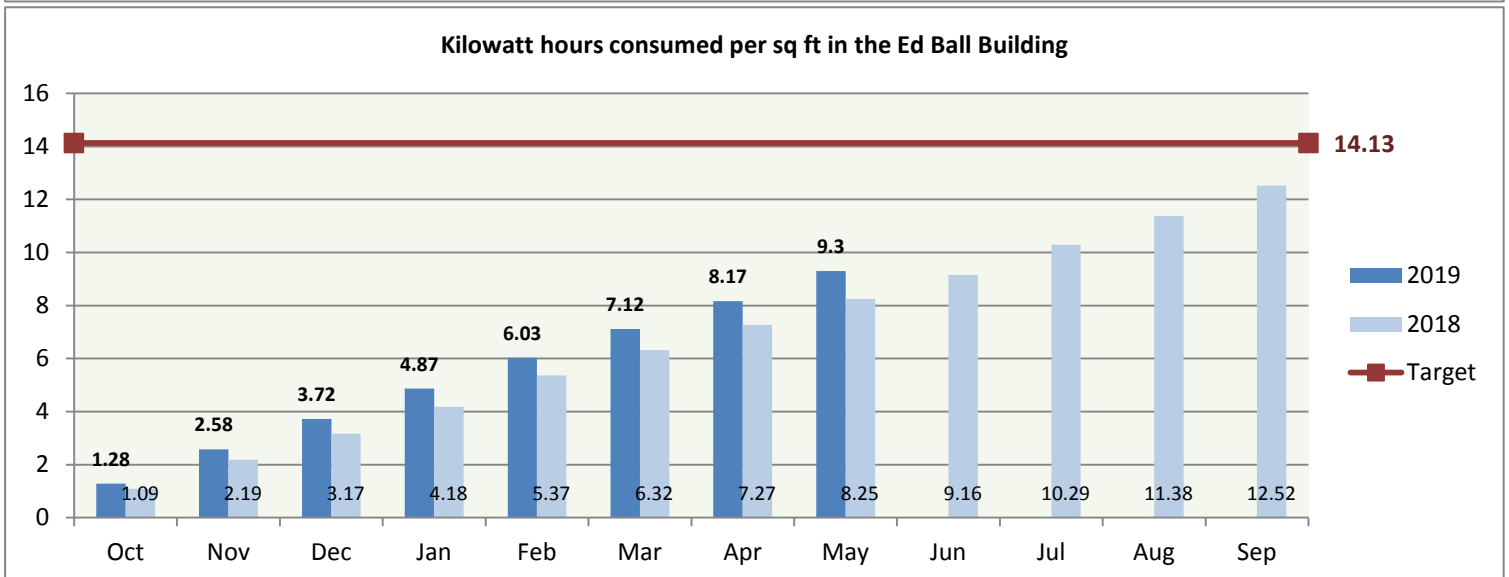
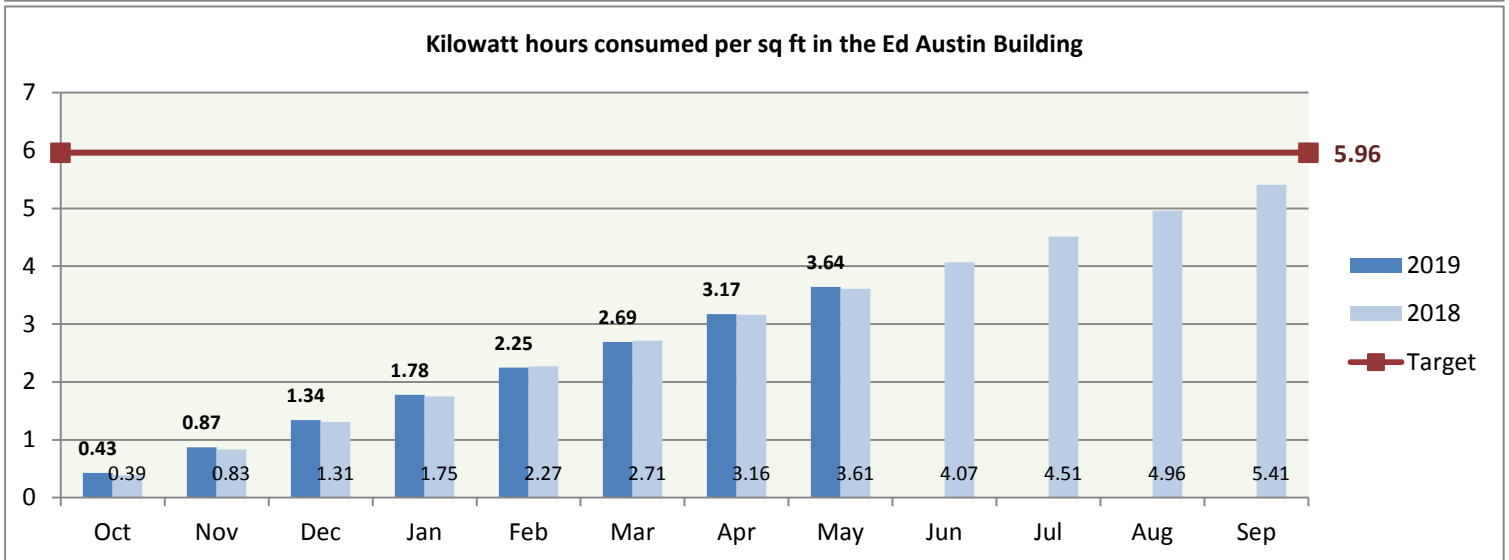
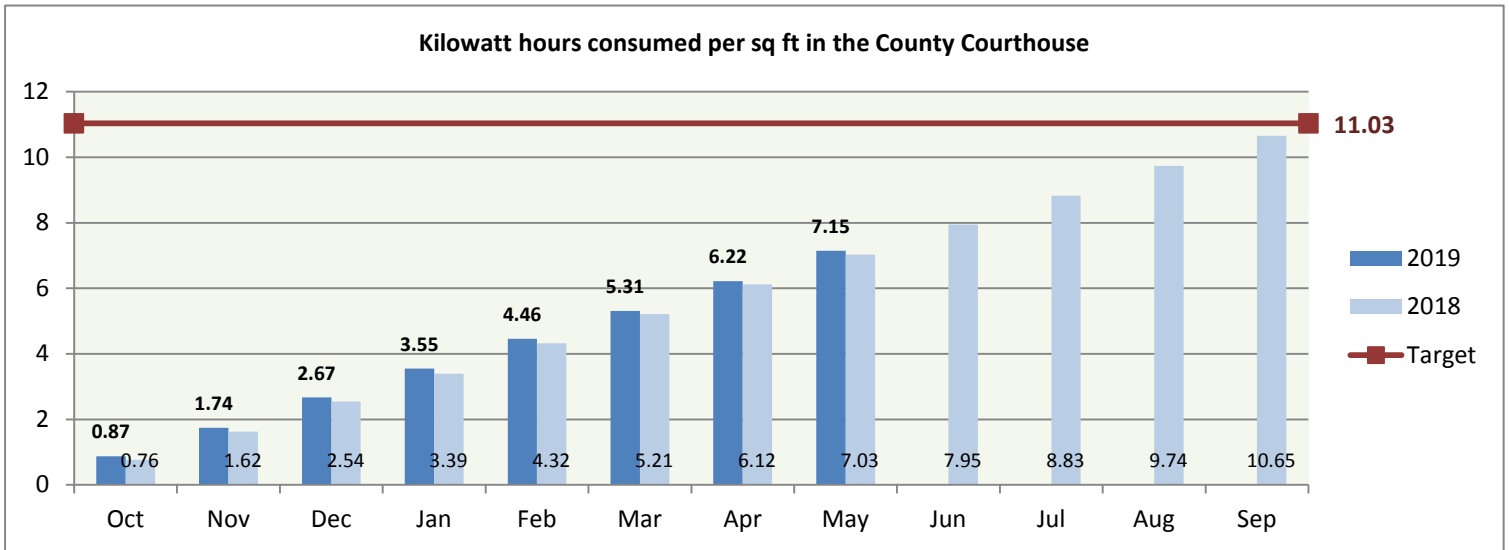
Mayor's Priority - Citizen Improvement Efforts

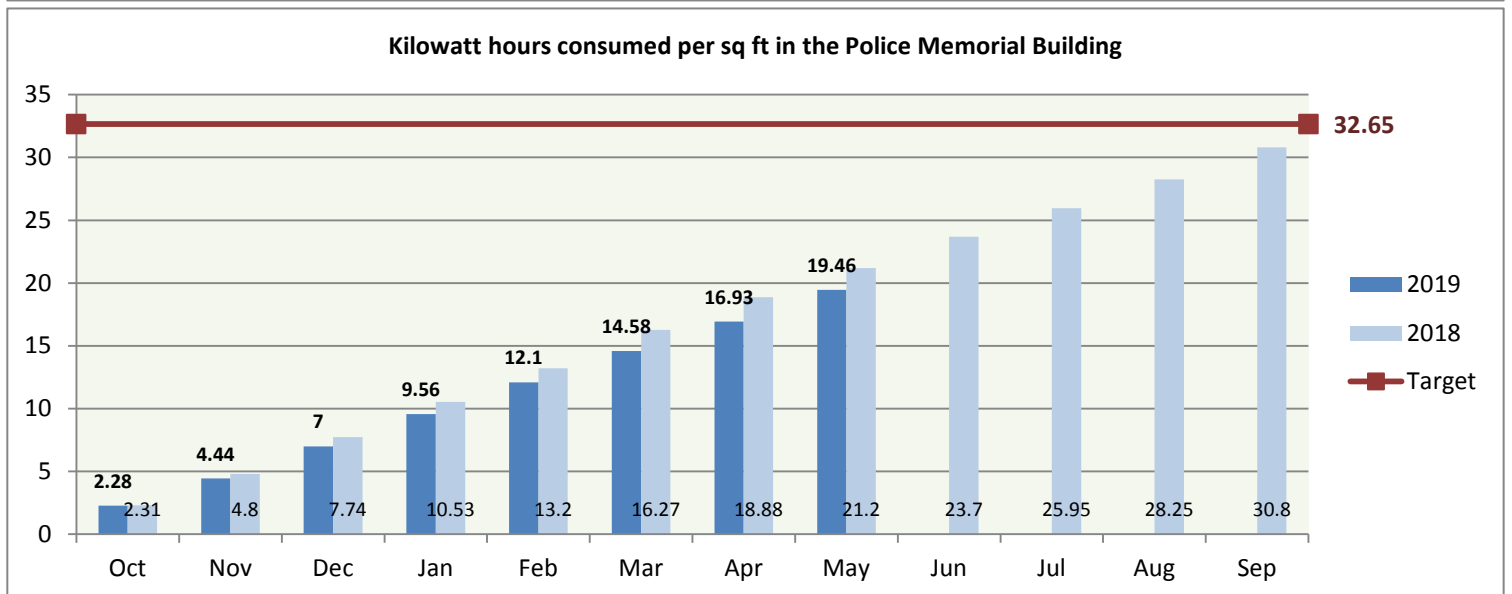
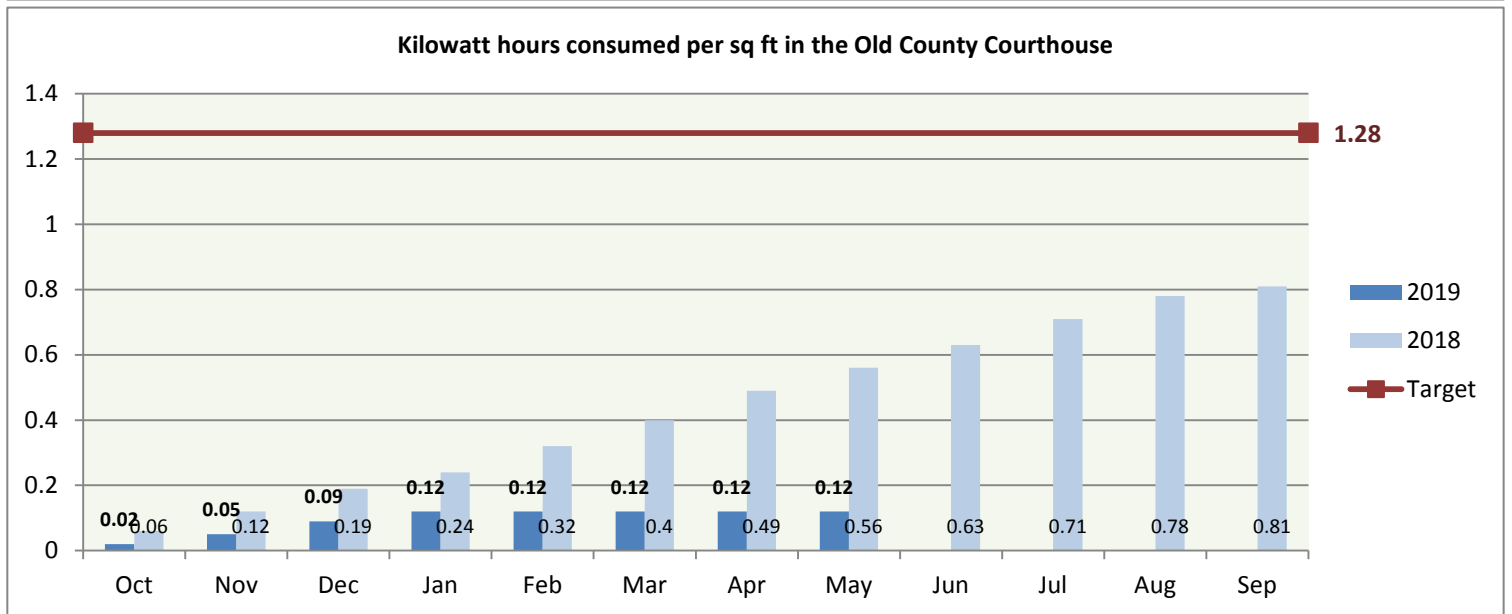
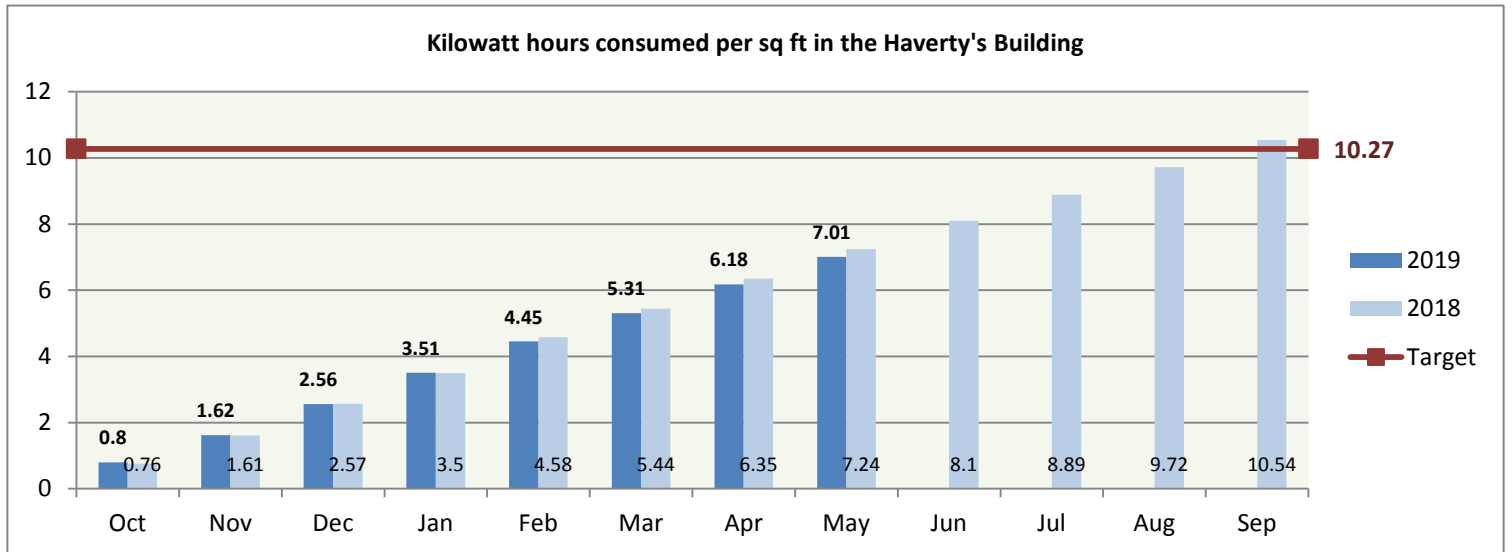


Public Works - Performance Measures FY 2019 Mayor's Priority - Citizen Improvement Efforts

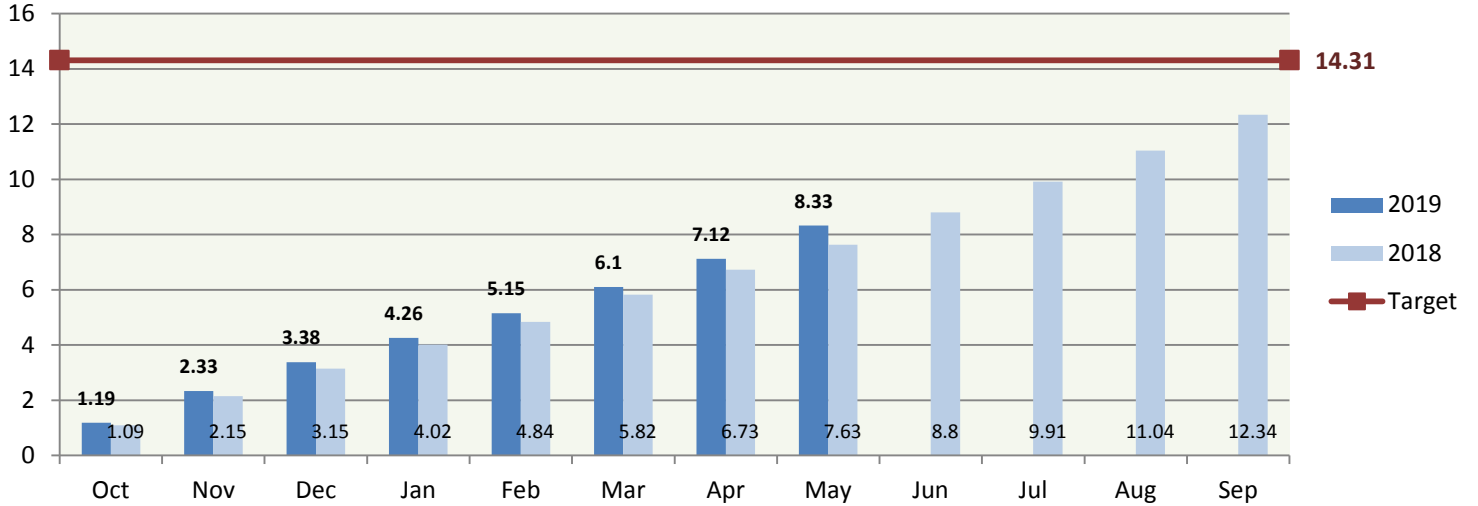


Public Buildings - Performance Measures FY 2019 Mayor's Priority - Operational Efficiency and Effectiveness

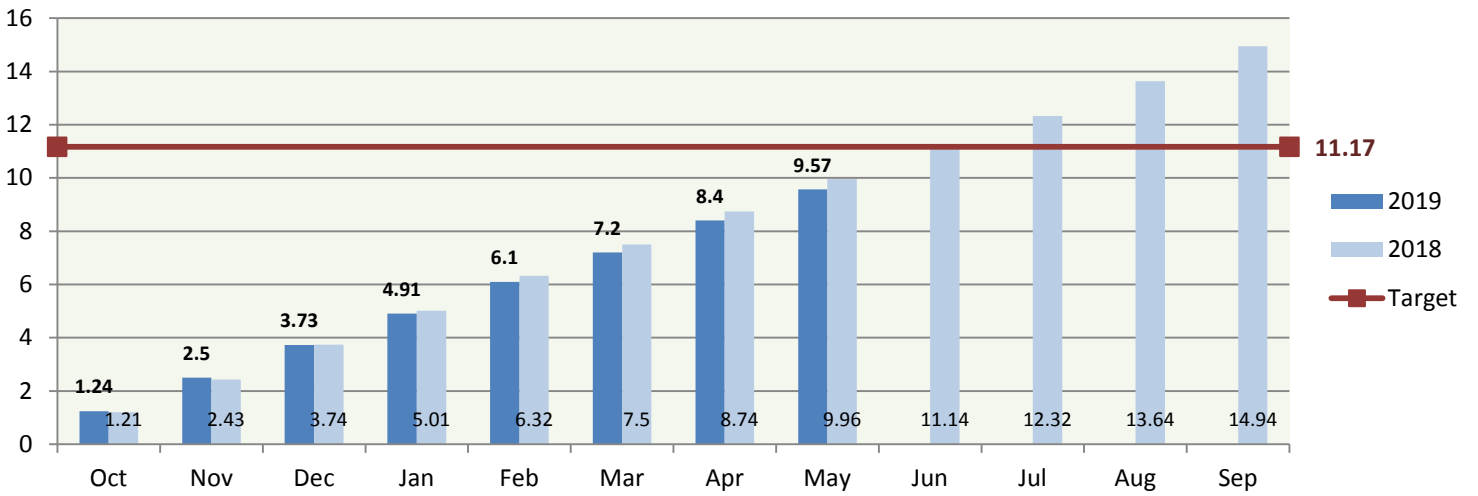




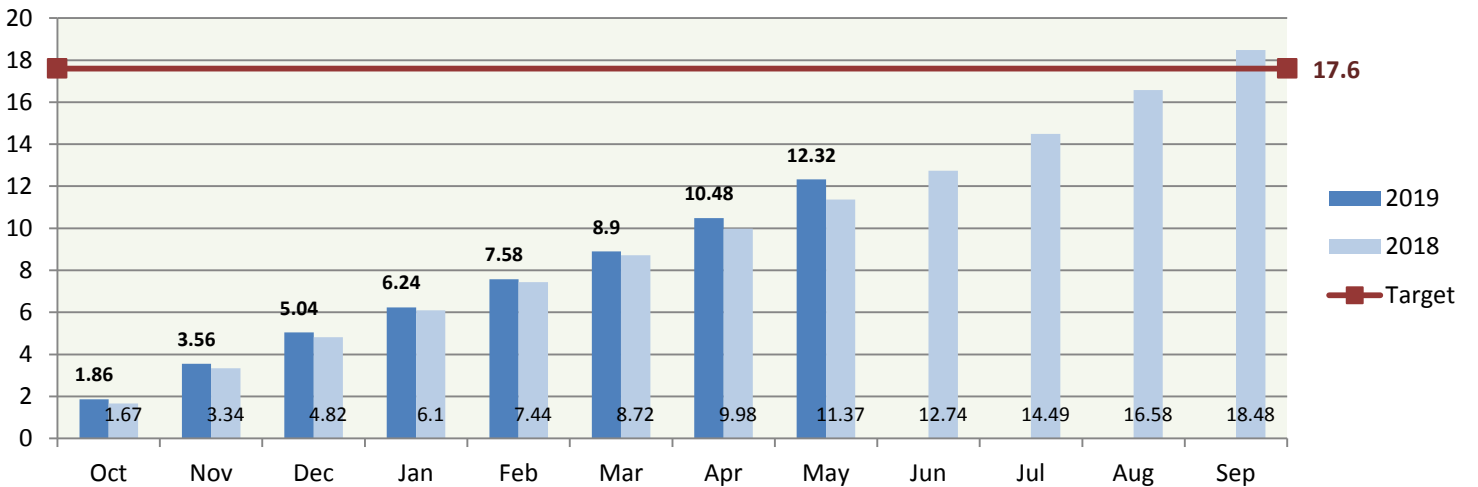
Kilowatt hours consumed per sq ft in the Pre-Trial Detention Facility



Kilowatt hours consumed per sq ft in the St James Building



Kilowatt hours consumed per sq ft in the Yates Building



General Fund – GSD Summary

GENERAL FUND - GSD
SUBFUND -- 011

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Ad Valorem Taxes	603,909,824	641,983,901	690,634,612	7.6%	48,650,711
Utility Service Tax	91,308,393	93,835,091	92,370,886	(1.6%)	(1,464,205)
Communication Service Tax	31,831,530	31,715,776	28,942,751	(8.7%)	(2,773,025)
Other Taxes	8,328,992	8,302,262	8,668,036	4.4%	365,774
Franchise Fees	40,286,532	40,908,230	40,853,239	(0.1%)	(54,991)
Intergovernmental Revenue	852,157	709,089	605,656	(14.6%)	(103,433)
State Shared Revenue	168,342,750	177,033,092	181,808,809	2.7%	4,775,717
Charges for Services	26,321,666	26,100,934	25,230,898	(3.3%)	(870,036)
Revenue From City Agencies	5,070,802	5,976,780	5,743,121	(3.9%)	(233,659)
Net Transport Revenue	23,791,179	23,135,578	20,035,395	(13.4%)	(3,100,183)
Fines and Forfeits	2,520,405	2,090,760	2,655,054	27.0%	564,294
Investment Pool / Interest Earnings	3,031,737	2,613,749	4,831,434	84.8%	2,217,685
Miscellaneous Revenue	18,232,071	13,281,185	14,995,717	12.9%	1,714,532
Pension Fund Contributions	(4,670)	0	0		0
Debt Funding: Debt Management Fund	4,950,000	0	433,333		433,333
Transfers From Other Funds	16,797,102	3,543,756	3,553,046	0.3%	9,290
Contribution From Local Units	116,754,815	123,586,871	125,454,952	1.5%	1,868,081
General Fund Loan	0	5,583,934	9,158,558	64.0%	3,574,624
Transfers from Fund Balance	28,631,833	10,796,900	8,496,148	(21.3%)	(2,300,752)
TOTAL REVENUE	1,190,957,118	1,211,197,888	1,264,471,645	4.4%	53,273,757
EXPENDITURES					
Salaries	377,304,973	419,080,515	464,857,028	10.9%	45,776,513
Salary & Benefit Lapse	0	(6,761,199)	(8,223,367)	21.6%	(1,462,168)
Pension Costs	150,998,782	156,298,321	173,127,261	10.8%	16,828,940
Employer Provided Benefits	67,576,540	83,527,416	85,517,576	2.4%	1,990,160
Internal Service Charges	102,682,411	118,314,005	124,361,207	5.1%	6,047,202
Insurance Costs and Premiums	7,988,989	8,974,170	9,595,623	6.9%	621,453
Professional and Contractual Services	48,155,203	53,449,933	56,507,176	5.7%	3,057,243
Other Operating Expenses	72,868,144	84,869,364	83,491,696	(1.6%)	(1,377,668)
Inter-Departmental Billing	338,933	351,841	313,926	(10.8%)	(37,915)
Library Materials	3,516,687	3,799,153	3,999,153	5.3%	200,000
Capital Outlay	4,708,227	675,035	4,898,927	625.7%	4,223,892
Capital Outlay - Debt Funded	5,156,231	0	433,333		433,333
Debt Service	64,246,036	50,842,511	48,106,464	(5.4%)	(2,736,047)
Grants, Aids & Contributions	38,309,338	39,350,006	40,016,812	1.7%	666,806
Supervision Allocation	(14,154)	10,972	(1,427,425)	(13,109.7%)	(1,438,397)
Indirect Cost	3,084,435	3,288,962	1,676,644	(49.0%)	(1,612,318)
Contingencies	(100,000)	20,933,719	9,071,091	(56.7%)	(11,862,628)
Transfers to Other Funds	129,930,700	115,637,306	108,689,410	(6.0%)	(6,947,896)
Repayment of General Fund Loan	1,380	9,922,841	12,760,064	28.6%	2,837,223
Payment to Fiscal Agents	4,680,096	4,783,461	4,815,393	0.7%	31,932
Debt Management Fund Repayments	32,422,244	43,790,381	41,824,478	(4.5%)	(1,965,903)
Fiscal and Other Debt Fees	67,818	59,175	59,175	0.0%	0
TOTAL EXPENDITURES	1,113,923,013	1,211,197,888	1,264,471,645	4.4%	53,273,757

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

	FY 18-19 COUNCIL APPROVED	FY 19-20 MAYOR'S PROPOSED	FY 19-20 COUNCIL APPROVED
NON-DEPARTMENTAL REVENUES			
AD VALOREM TAXES	674,796,752	726,991,301	
DISTRIBUTIONS TO TAX INCREMENT DISTRICTS	(32,812,851)	(36,356,689)	
NET AD VALOREM TAXES	641,983,901	690,634,612	
COMMUNICATIONS SERVICES TAX	31,715,776	28,942,751	
CONTRIBUTIONS FROM OTHER FUNDS	9,127,690	12,711,604	
CONTRIBUTIONS FROM OTHER LOCAL UNITS	117,647,535	118,824,010	
DISPOSITION OF FIXED ASSETS	100,000	100,000	
FEDERAL GRANTS	252,018	150,585	
FEDERAL PAYMENTS IN LIEU OF TAXES	24,500	22,500	
FRANCHISE FEES	40,908,230	40,853,239	
INTEREST, INCL PROFITS ON INVESTMENTS	2,613,749	4,831,434	
LOCAL BUSINESS TAX	7,025,691	7,442,594	
NON OPERATING SOURCES	10,796,900	8,496,148	
OTHER CHARGES FOR SERVICES	14,123,777	12,269,346	
OTHER FINES AND/OR FORFEITS	772,470	872,368	
OTHER MISCELLANEOUS REVENUE	5,582,050	2,681,792	
RENTS AND ROYALTIES	100,000		
SALES AND USE TAXES	1,276,571	1,225,442	
STATE SHARED REVENUES	177,033,092	181,808,809	
UTILITY SERVICE TAXES	93,835,091	92,370,886	
VIOLATIONS OF LOCAL ORDINANCES	200	200	
TOTAL NON-DEPARTMENTAL REVENUES	1,154,919,241	1,204,238,320	
DEPARTMENTAL REVENUES			
ADVISORY BOARDS & COMMISSIONS	242,500	121,100	
CITY COUNCIL	356,400	417,505	
COURTS		433,333	
DOWNTOWN INVESTMENT AUTHORITY	40,600	51,300	
EMPLOYEE SERVICES	1,500	1,500	
FINANCE AND ADMINISTRATION	90,982	83,064	
FIRE AND RESCUE	32,524,096	30,508,617	
HUMAN RIGHTS COMMISSION	39,250	39,100	
MAYOR'S OFFICE	72,606		
MEDICAL EXAMINER	1,784,378	1,920,080	
MILITARY AFFAIRS AND VETERANS	150	50	
NEIGHBORHOODS	1,824,545	1,872,760	
OFFICE OF ECONOMIC DEVELOPMENT	120	120	
OFFICE OF ETHICS, COMPLIANCE&OVERSIGHT	22,000	22,000	
OFFICE OF INSPECTOR GENERAL	115,000	115,000	
OFFICE OF THE SHERIFF	11,282,598	16,255,075	
PARKS, RECREATION & COMMUNITY SVCS	807,433	881,175	
PLANNING AND DEVELOPMENT	1,164,997	1,358,271	
PUBLIC LIBRARIES	276,025	301,500	
PUBLIC WORKS	5,633,466	5,836,775	
SUPERVISOR OF ELECTIONS	1	15,000	
TOTAL DEPARTMENTAL REVENUES	56,278,647	60,233,325	
TOTAL GENERAL FUND - GSD REVENUES	1,211,197,888	1,264,471,645	

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

	FY 18-19 COUNCIL APPROVED	FY 19-20 MAYOR'S PROPOSED	FY 19-20 COUNCIL APPROVED
CONTRIBUTIONS FROM OTHER FUNDS			
TRF TO 011 GENFD GSD FR 181 NE TX I	200,095		
TRF TO 011 GENFD FR 441 SOLID WASTE DISP	3,058,842	8,597,621	
TRF TO GSD FR 461 STORMWATER	2,324,997	478,900	
LOAN REPAYMENT FR NE DOWNTOWN CRA	2,500		
TRANSFER FR DOWNTOWN SS CRA SF182	425,608		
TRANSFER FR DOWNTOWN NW CRA SF183	2,500		
TRANSFER FR JIA REDEVELOPMENT CRA SF185	2,500		
TRANSFER FR SOUTEL/KING CRA SF186	2,500		
TRF TO 011 GENFD GSD FR ARLINGTON CRA/TI	2,500		
TRANSFER FR DOWNTOWN NORTH CRA 18A		2,500	
TRANSFER FR DOWNTOWN SOUTH CRA 18B		2,500	
TRANSFER FR JIA AREA REDEV CRA 18C		2,500	
TRANSFER FR KING/SOUTEL CROSS CRA 18D		2,500	
TRANSFER FR ARLINGTON AREA CRA 18E		2,500	
TRANSFER FR COMMUNITY DEV SF1A1	128,404	128,404	
TRF TO 011 GENFD GSD FR HANNA PK IMPRMNT		82,037	
LOAN REPAYMENT FR SF441 SOLID WASTE		190,800	
TRANSFER FR PUBLIC BLDGS SF5A1 DEBT	2,977,244	3,221,342	
TOTAL CONTRIBUTIONS FROM OTHER FUNDS	9,127,690	12,711,604	
CONTRIBUTIONS FROM OTHER LOCAL UNITS			
CONTRIBUTION FROM INDEP AUTHORITY	92,941,553	93,870,968	
CONTRIBUTION: JEA - WATER & SEWER	24,705,982	24,953,042	
TOTAL CONTRIBUTIONS FROM OTHER LOCAL UNITS	117,647,535	118,824,010	
STATE SHARED REVENUE			
1/17 CIGARETTE TAX FS:210.02	349,945	329,670	
ALCOHOLIC BEVERAGE LICENSE FS:561.342	768,453	806,315	
CONSOLIDATED GOVT \$6.24 FS:218.23(2)	5,841,763	5,942,121	
CONSTITUTIONAL FUEL TAX FS:206.41(1)A	4,783,461	4,815,393	
COUNTY FUEL TAX FS:206.41(1)B	4,195,658	4,211,402	
COUNTY SALES TAX FS:212.20(6)(D)4	25,348,043	26,416,152	
FUEL TAX REFUNDS FS:206.41(4)	9,028	12,000	
INSURANCE AGENTS LICENSES FS:624.501	117,865	200,161	
LOCAL GVT 1/2 CENT SALES TAX FS218.61	102,512,110	104,438,303	
MOBILE HOME LICENSES FS:320.08	205,740	222,280	
MUNICIPAL FUEL TAX FS:206.41(1)C	7,679,360	7,844,498	
MUNICIPAL SALES TAX FS:212.20(6)(D)5	25,219,118	26,566,758	
SPECIAL FUEL & MOTOR FUEL USE TAX	2,548	3,756	
TOTAL STATE SHARED REVENUE	177,033,092	181,808,809	

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

DEPARTMENTAL EXPENSES	FY 18-19 COUNCIL APPROVED	FY 19-20 MAYOR'S PROPOSED	FY 19-20 COUNCIL APPROVED
ADVISORY BOARDS & COMMISSIONS	504,791	535,886	
CITY COUNCIL	11,044,353	11,818,338	
COURTS	3,680,911	4,378,675	
DOWNTOWN INVESTMENT AUTHORITY	1,670,204	1,258,055	
EMPLOYEE SERVICES	10,812,967	11,352,502	
FINANCE AND ADMINISTRATION	13,068,725	13,652,843	
FIRE AND RESCUE	234,254,649	263,884,617	
HUMAN RIGHTS COMMISSION	958,554	787,303	
MAYOR'S OFFICE	4,281,812	4,329,700	
MEDICAL EXAMINER	5,199,054	5,387,461	
MILITARY AFFAIRS AND VETERANS	1,277,916	1,319,415	
NEIGHBORHOODS	21,632,957	22,309,743	
OFFICE OF ECONOMIC DEVELOPMENT	1,682,776	1,782,413	
OFFICE OF ETHICS, COMPLIANCE&OVERSIGHT	373,072	415,505	
OFFICE OF GENERAL COUNSEL	2,912,542	169,843	
OFFICE OF INSPECTOR GENERAL	992,604	1,049,683	
OFFICE OF THE SHERIFF	439,129,748	481,594,597	
PARKS, RECREATION & COMMUNITY SVCS	47,503,978	48,945,827	
PLANNING AND DEVELOPMENT	4,499,838	4,037,047	
PUBLIC DEFENDER	2,183,686	2,420,643	
PUBLIC HEALTH	1,016,806	1,146,142	
PUBLIC LIBRARIES	35,707,594	35,339,434	
PUBLIC WORKS	47,423,945	48,311,646	
STATE ATTORNEY	1,735,658	1,998,414	
SUPERVISOR OF ELECTIONS	8,989,075	8,463,744	
TOTAL DEPARTMENTAL EXPENSES	902,538,215	976,689,476	
NON-DEPARTMENTAL EXPENSES			
CITYWIDE ACTIVITIES	108,663,268	107,514,990	
CONTINGENCIES	20,933,719	9,071,091	
DEBT FEES - BOND RELATED	59,175	59,175	
DEBT SERVICE TRANSFERS - FISCAL AGENT	263,951	263,051	
DEBT SERVICE TRANSFERS - INTEREST	19,294,574	18,452,079	
DEBT SERVICE TRANSFERS - PRINCIPAL	31,183,986	29,291,334	
INTER-LOCAL AGREEMENTS	2,477,962	2,517,812	
SUBFUND LEVEL ACTIVITIES	4,228,347	2,263,519	
TRANSFER OUT TO OTHER FUNDS	121,554,691	118,349,118	
TOTAL NON-DEPARTMENTAL EXPENSES	308,659,673	287,782,169	
TOTAL GENERAL FUND - GSD EXPENDITURES	1,211,197,888	1,264,471,645	

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

	FY 18-19 COUNCIL APPROVED	FY 19-20 MAYOR'S PROPOSED	FY 19-20 COUNCIL APPROVED
CITYWIDE ACTIVITIES			
415 LIMIT PENSION COST	55,341	42,055	
AGAPE COMMUNITY HEALTH CENTER	150,000	150,000	
ALCOHOL REHABILITATION PROGRAM	399,989	399,989	
ALLOCATIONS - VACANT BUILDINGS	463,904		
ANNUAL INDEPENDENT AUDIT	320,000	337,500	
ART IN PUBLIC PLACES	4,197	7,977	
BUSINESS IMPRV DISTRICT-DOWNTOWN VISION	456,775	461,884	
CIP DEBT SERVICE REPAYMENT	36,110,304	34,518,492	
CONSTITUTIONAL GAS TAX TO FISCAL AGENT	4,783,461	4,815,393	
DEBT SERVICE - ED BALL BUILDING	1,293,725	1,457,524	
DEBT SERVICE - HAVERTY BUILDING	1,683,519	1,763,818	
ECON DEV TRAINING GRANT - GE	200,000		
ECONOMIC GRANT PROGRAM	5,315,000	5,121,000	
FILING FEE LOCAL ORD-PUBLIC DEF FS27.54	18,000	14,000	
FILING FEE LOCAL ORD-ST ATTORNEY FS27.34	52,000	52,000	
FLORIDA / FLORIDA STATE BASEBALL		25,000	
FLORIDA RECOVERY SCHOOL	100,000	100,000	
GREATER AGRICULTURAL FAIR		80,000	
GROUNDWORK JACKSONVILLE	50,000	50,000	
JACKSONVILLE LANDING	242,626	60,488	
JUVENILE JUSTICE	3,750,656	3,194,758	
LICENSE AGREEMENTS AND FEES	19,863	20,802	
LOBBYIST FEES	150,000	150,000	
MANATEE PROTECTION PLAN STUDY		90,000	
MANATEE STUDY	90,000	90,000	
MAYORAL TRANSITIONAL GOVT: 20.110G	75,000		
MEDICAID PROGRAM F.S. 409.915	15,885,000	16,453,000	
MUNICIPAL DUES & AFFILIATION	14,942	14,960	
MUNICIPAL DUES/AFFILIATION SEC 10.109	201,834	172,318	
N. FL TPO (TRANSPORTATION PLANNING ORG)	234,203	238,215	
NEW TOWN SUCCESS ZONE	161,300	161,300	
NON DEPARTMENTAL IS ALLOCATIONS	702,570	694,188	
NORTHEAST FL REGIONAL COUNCIL (NEFRC)	384,093	390,673	
OPERATION NEW HOPE	400,000	400,000	
OPIOID EPIDEMIC PROGRAM	240,000	1,191,423	
PRISONERS OF CHRIST	400,000	400,000	
PSG - CULTURAL COUNCIL	2,846,580	3,048,965	
PUBLIC SAFETY DC PLAN ADMINISTRATION	1	1	
QUALIFIED TARGET INDUSTRIES GRANTS	850,900	628,975	
REFUND - TAXES OVERPD/ERROR/CONTROVERSY	2,000	10,000	
SHANDS JAX MEDICAL CENTER CONTRIBUTION	26,275,594	26,275,594	
SMG - TAXSLAYER BOWL AMENDMT#3	839,970	846,029	
STORMWATER 501C3/LOW INCOME SUBSIDY	1,570,182	1,578,312	
SUBSIDIZED PENSION FUNDS	17,239	5,856	
SULZBACHER CENTER	120,000	270,000	
TAX DEED PURCHASES	300,000	300,000	
UNITED WAY 211	150,000	150,000	
VACANCY POOL FTES - ADMINISTRATION		1	
ZOO CONTRACT	1,282,500	1,282,500	
TOTAL CITYWIDE ACTIVITIES	108,663,268	107,514,990	

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

	FY 18-19 COUNCIL APPROVED	FY 19-20 MAYOR'S PROPOSED	FY 19-20 COUNCIL APPROVED
CONTINGENCIES			
CONTINGENCY - COLL. BARGAINING REOPENER	2,000,000		
CONTINUATION GRANT MATCH(B1-B)	1,770,641	3,869,895	
EXECUTIVE OP CONTINGENCY - COUNCIL	100,000	100,000	
EXECUTIVE OP CONTINGENCY - MAYOR	100,000	100,000	
F.I.N.D GRANT MATCH	1,736,000	1,410,000	
FEDERAL MATCHING GRANT	250,000	250,000	
PENSION REFORM RESERVES	12,052,882		
SPECIAL COUNCIL CONT-CLARA WHITE		100,000	
SPECIAL COUNCIL CONTING - JAX CHAMBER	300,000	400,000	
SPECIAL COUNCIL CONTINGENCY-PSG	2,624,196	2,841,196	
TOTAL CONTINGENCIES	20,933,719	9,071,091	
DEBT FEES - BOND RELATED			
FISCAL AGENT FEES GF-GSD	59,175	59,175	
TOTAL DEBT FEES - BOND RELATED	59,175	59,175	
DEBT SERVICE TRANSFERS - FISCAL AGENT			
TRF FR 011 GF TO 255 - FISCAL AGENT FEES	450		
TRF FR 011 GF TO 259 - FISCAL AGENT FEES	259,683	259,683	
TRF FR 011 GF TO 25A - FISCAL AGENT FEES	900	450	
TRF FR 011 GF TO 25F - FISCAL AGENT FEES	450	450	
TRF FR 011 GF TO 25G - FISCAL AGENT FEES	450	450	
TRF FR 011 GF TO 25H - FISCAL AGENT FEES	450	450	
TRF FR 011 GF TO 4F6 - FISCAL AGENT FEES	1,568	1,568	
TOTAL DEBT SERVICE TRANSFERS - FISCAL AGENT	263,951	263,051	
DEBT SERVICE TRANSFERS - INTEREST			
TRF FR 011 GF TO 22H-06C ETR/CARLING	157,010		
TRF FR 011 GF TO 255-06C ETR	30,514		
TRF FR 011 GF TO 259-08 A&B (97'S&02)	2,413,144	2,799,243	
TRF FR 011 GF TO 25A-09 AB&C	1,465,084	1,315,736	
TRF FR 011 GF TO 25B-09C SPEC REV	207,670	138,987	
TRF FR 011 GF TO 25C-COURTHOUSE DEBT	677,164	618,341	
TRF FR 011 GF TO 25D-COURTHOUSE DEBT	1,809,770	1,767,025	
TRF FR 011 GF TO 25F-2012C SPEC REV	5,741,601	5,346,347	
TRF FR 011 GF TO 25G-2012D SPEC REV	276,943	225,796	
TRF FR 011 GF TO 25H-2012E SPEC REV	297,692	146,767	
TRF FR 011 GF TO 25I 2013A SPEC (INT)	1,374,792	1,374,792	
TRF FR 011 GF TO 25K 2014 SPEC (INT)	2,407,566	2,403,156	
TRF FR 011 GF TO 25L 2016A SPEC (INT)	2,292,634	2,217,605	
TRF FR 011 GF TO 4F6 DEBT SVC	97,335	98,284	
TRF FR 011 GF TO 561-ADAM'S MARK	45,655		
TOTAL DEBT SERVICE TRANSFERS - INTEREST	19,294,574	18,452,079	

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

	FY 18-19 COUNCIL APPROVED	FY 19-20 MAYOR'S PROPOSED	FY 19-20 COUNCIL APPROVED
DEBT SERVICE TRANSFERS - PRINCIPAL			
TRF FR 011 GF TO 22H-06C CARLING	347,342		
TRF FR 011 GF TO 255-06C ETR	648,273		
TRF FR 011 GF TO 259-08A&B (97'S&02)	4,284,024	4,483,281	
TRF FR 011 GF TO 25A-09AB&C ETR	3,545,000	1,345,000	
TRF FR 011 GF TO 25B-09C SPEC REV	1,450,000	1,475,000	
TRF FR 011 GF TO 25C-COURTHOUSE DEBT	1,175,000	1,219,000	
TRF FR 011 GF TO 25D-COURTHOUSE DEBT	853,000	893,300	
TRF FR 011 GF TO 25F-2012C SPEC REV	7,886,000	8,274,000	
TRF FR 011 GF TO 25G-2012D SPEC REV	1,020,000	1,075,000	
TRF FR 011 GF TO 4F6 DEBT SVC	15,977	87,720	
TRF FR 011 GF TO 561-ADAM'S MARK	1,025,953		
TRF FR 011 TO GF TO 25H-2012E SPEC REV	7,450,000	7,865,000	
TRF FR 011 TO GF TO 25K 2014 SPEC (PR)		882,000	
TRF FR 011 TO GF TO 25L 2016A SPEC (PR)	1,483,417	1,692,033	
TOTAL DEBT SERVICE TRANSFERS - PRINCIPAL	31,183,986	29,291,334	
INTER-LOCAL AGREEMENTS			
ATLANTIC AND NEPTUNE BCH FIRE SERVICE	296,036	304,917	
ATLANTIC BEACH - CAPITAL ONLY	9,000	9,000	
ATLANTIC BCH LIFEGUARD/BCH CLEAN-UP	236,138	243,222	
BEACHES-SOLID WASTE DISPOSAL CHARGES	907,008	900,000	
JACKSONVILLE BCH LIFEGUARD/BCH CLEAN-UP	756,203	778,889	
NEPTUNE BEACH INTERLOCAL AGREEMENT	273,577	281,784	
TOTAL INTER-LOCAL AGREEMENTS	2,477,962	2,517,812	
SUBFUND LEVEL ACTIVITIES			
DEBT SERVICE - ASH SETTLEMENT	3,379,680	2,602,422	
JPA - CONTRIBUTIONS TO/FROM	2,561,851	1,637,561	
JTA - CONTRIBUTIONS TO/FROM	1,443,605	1,462,795	
PROPERTY LEASE W/ WJCT-JAZZ FESTIVAL	30,000	30,000	
SALARY & BENEFIT LAPSE	(3,186,789)	(3,469,259)	
TOTAL SUBFUND LEVEL ACTIVITIES	4,228,347	2,263,519	

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

	FY 18-19 COUNCIL APPROVED	FY 19-20 MAYOR'S PROPOSED	FY 19-20 COUNCIL APPROVED
TRANSFER OUT TO OTHER FUNDS			
GEN FUND-GSD TRANSFER TO TEEN COURT	55,000	55,000	
GEN FUND-GSD TRANSFER TO AIR POLL EPA	424,274		
GEN FUND-GSD TRANSFER TO BCH EROSION LOC		500,000	
GEN FUND-GSD TRANSFER TO CECIL COMM CTR	1,219,734	1,267,467	
GEN FUND-GSD TRANSFER TO CIP FUND	16,272,787	20,000,000	
GEN FUND-GSD TRANSFER TO CITY VENUES	14,314,968	16,422,853	
GEN FUND-GSD TRANSFER TO COURTHOUSE TRST	136,099	455,151	
GEN FUND-GSD TRANSFER TO DIRECT VEH RPL	9,050,824	1,640,813	
GEN FUND-GSD TRANSFER TO EMERG.INCIDENTS	8,000,000		
GEN FUND-GSD TRANSFER TO HUGUENOT PARK	369,442	310,770	
GEN FUND-GSD TRANSFER TO KHA OPERATIONS	31,936,961	34,658,863	
GEN FUND-GSD TRANSFER TO PROP APPRAISER	10,280,468	11,159,842	
GEN FUND-GSD TRANSFER TO PUBLIC BLDGS	3,000,000		
GEN FUND-GSD TRANSFER TO EQUESTRAIN CTR		251,614	
GEN FUND-GSD TRANSFER TO SPECIAL EVENTS	6,775,372	7,802,981	
GEN FUND-GSD TRANSFER TO STORMWATER	478,900	2,895,775	
GEN FUND-GSD TRANSFER TO TAX COLLECTOR	6,557,576	7,580,315	
GEN FUND-GSD TRANSFER TO HANNA PK IMP	846,320		
GEN FUND-GSD TRANSFER TO COURT COSTS	290,000		
GEN FUND-GSD TRANSFER TO KHA TRUST	300,000		
GEN FUND-GSD TRANSFER TO SOLID WASTE DISP	8,597,621	12,760,064	
GEN FUND-GSD TRANSFER TO APP TRUST	148,345	87,610	
GEN FUND-GSD TRANSFER TO DWNTWN ECON DEV	2,500,000	500,000	
TOTAL TRANSFER OUT TO OTHER FUNDS	121,554,691	118,349,118	
TOTAL NON-DEPARTMENTAL EXPENDITURES	308,659,673	287,782,169	

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

	FY 18-19 Council Approved	FY 19-20 Mayor's Proposed	FY 19-20 Council Approved	Change
FULL TIME EMPLOYEE POSITIONS				
ADVISORY BOARDS & COMMISSIONS	5	5		0
CITY COUNCIL	84	84		0
COURTS	2	3		1
DOWNTOWN INVESTMENT AUTHORITY	7	8		1
EMPLOYEE SERVICES	42	42		0
FINANCE AND ADMINISTRATION	105	109		4
FIRE AND RESCUE	1,434	1,503		69
HUMAN RIGHTS COMMISSION	7	7		0
MAYOR'S OFFICE	28	27		(1)
MEDICAL EXAMINER	31	31		0
MILITARY AFFAIRS AND VETERANS	14	14		0
NEIGHBORHOODS	210	210		0
OFFICE OF ECONOMIC DEVELOPMENT	12	13		1
OFFICE OF ETHICS, COMPLIANCE&OVERSIGHT	1	1		0
OFFICE OF GENERAL COUNSEL	1	1		0
OFFICE OF INSPECTOR GENERAL	9	9		0
OFFICE OF THE SHERIFF	3,230	3,235		5
PARKS, RECREATION & COMMUNITY SVCS	264	263		(1)
PLANNING AND DEVELOPMENT	32	32		0
PUBLIC LIBRARIES	310	310		0
PUBLIC WORKS	301	300		(1)
SUPERVISOR OF ELECTIONS	31	31		0
TOTAL FULL TIME EMPLOYEE POSITIONS	<u>6,160</u>	<u>6,238</u>		<u>78</u>
GENERAL FUND - GENERAL SERVICES DISTRICT	<u>6,160</u>	<u>6,238</u>		<u>78</u>

Capital Project Funds

**FY 2019 - 2020 GENERAL CAPITAL IMPROVEMENT PROGRAM
ALL FUNDING SOURCES**

Funding Source	FY19-20
Debt Management Fund	\$110,227,314
Contribution - Private Sources	\$0
Interest Earnings Revenue Appropriations	\$77
Pay-go	\$39,490,534
Transfer Between Projects	\$1,000,000
Grant / Trust Fund	\$2,600,000
Total Per Year	\$153,317,925

Dept	Project Name	FY 19-20	Debt Management Fund	Contribution - Private Sources	Interest Earnings Revenue Appropriation	Paygo	Transfer Between Projects	Grant / Trust Fund
FR	Fire Station Capital Maintenance - Misc Improvemer	\$1,000,000	\$0	\$0	\$0	\$1,000,000	\$0	\$0
FR	Fire Station #56 Renovation	\$180,000	\$0	\$0	\$0	\$180,000	\$0	\$0
FR	Fire Station #61	\$870,000	\$46,022	\$0	\$0	\$823,978	\$0	\$0
FR	Fire Station #63 (new)	\$2,650,000	\$0	\$0	\$0	\$2,650,000	\$0	\$0
FR	Fire Station #65 (new)	\$5,000,000	\$5,000,000	\$0	\$0	\$0	\$0	\$0
GR	Fire Station #10 Renovation	\$950,000	\$0	\$0	\$0	\$950,000	\$0	\$0
GR	Fire Station #20	\$200,000	\$200,000	\$0	\$0	\$0	\$0	\$0
PW	Mayport Dock Redevelopment	\$1,500,000	\$1,500,000	\$0	\$0	\$0	\$0	\$0
PW	ADA Compliance - Curb Ramps and Sidewalks	\$4,000,000	\$4,000,000	\$0	\$0	\$0	\$0	\$0
PW	Sidewalk/Curb Construction and Repair	\$3,000,000	\$1,970,000	\$0	\$0	\$0	\$0	\$1,030,000
PW	Brooklyn Area Drainage & Safety Improvements	\$2,500,000	\$2,500,000	\$0	\$0	\$0	\$0	\$0
PW	Children's Way/Nira St Ped Improvements	\$860,000	\$858,300	\$0	\$0	\$1,700	\$0	\$0
PW	Hardscape - Countywide	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0
PW	Roadway Safety Project - Pedestrian Crossings	\$250,000	\$21,229	\$0	\$0	\$228,771	\$0	\$0
PW	Penman Road RRFB's	\$183,000	\$183,000	\$0	\$0	\$0	\$0	\$0
PW	Tiger Hole Road Sidewalk	\$100,800	\$0	\$0	\$0	\$100,800	\$0	\$0
PW	Sibbald Road Sidewalk	\$580,000	\$454,216	\$0	\$0	\$125,784	\$0	\$0
PW	Loretto Road - Sidewalk	\$295,680	\$0	\$0	\$0	\$295,680	\$0	\$0
PW	Live Oak Drive - Sidewalk	\$337,920	\$0	\$0	\$0	\$337,920	\$0	\$0
PW	Gilmore Heights Rd - Sidewalk	\$147,840	\$0	\$0	\$0	\$147,840	\$0	\$0
PW	Ramona Blvd - Sidewalk	\$147,840	\$0	\$0	\$0	\$147,840	\$0	\$0
PW	Arlington Road Bicycle Improvements	\$92,026	\$0	\$0	\$0	\$92,026	\$0	\$0
PW	Gate Parkway Traffic Calming	\$250,000	\$0	\$0	\$0	\$250,000	\$0	\$0
PW	Biscayne Blvd Sidewalk	\$811,000	\$0	\$0	\$0	\$811,000	\$0	\$0
PW	Clyde Drive Sidewalk - New	\$1,265,000	\$1,254,000	\$0	\$0	\$11,000	\$0	\$0
PW	Lenox Avenue Sidewalk	\$300,000	\$0	\$0	\$0	\$300,000	\$0	\$0
PW	St. Johns Bluff Rd - New Sidewalk WS	\$461,000	\$447,000	\$0	\$0	\$14,000	\$0	\$0
PW	St. Johns Bluff Road - New Sidewalk ES	\$915,000	\$751,000	\$0	\$0	\$164,000	\$0	\$0
PW	Liberty St / Coastline Dr / Parking Decks	\$2,000,000	\$2,000,000	\$0	\$0	\$0	\$0	\$0
PW	Cntywd Intersection Imp & Bridge Rehab - Intersecti	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0

Dept	Project Name	FY 19-20	Debt Management Fund	Contribution - Private Sources	Interest Earnings Revenue Appropriation	Paygo	Transfer Between Projects	Grant / Trust Fund
PW	Roadway Resurfacing	\$12,000,000	\$0	\$0	\$0	\$10,430,000	\$0	\$1,570,000
PW	Ntywd Intersection Imp & Bridge Rehab - Bridges	\$3,000,000	\$1,862,245	\$0	\$0	\$1,137,755	\$0	\$0
PW	Cedar Point Road Bridges	\$1,500,000	\$0	\$0	\$0	\$1,500,000	\$0	\$0
PW	Jork Road Bridge	\$1,250,000	\$0	\$0	\$0	\$1,250,000	\$0	\$0
PW	Deerwood Park Blvd Bridge	\$2,000,000	\$0	\$0	\$0	\$2,000,000	\$0	\$0
PW	Traffic Signalization - Countywide	\$350,000	\$350,000	\$0	\$0	\$0	\$0	\$0
PW	Traffic Signalization - Enhancements	\$50,000	\$0	\$0	\$0	\$50,000	\$0	\$0
PW	Traffic Calming	\$150,000	\$150,000	\$0	\$0	\$0	\$0	\$0
PW	Flasher Clocks for School Zones	\$500,000	\$0	\$0	\$0	\$500,000	\$0	\$0
PW	Traffic Street Lights (mast arm paint)	\$75,000	\$0	\$0	\$0	\$75,000	\$0	\$0
PW	Pavement Markings	\$750,000	\$0	\$0	\$0	\$750,000	\$0	\$0
PW	Roadway Sign Stripe and Signal	\$1,250,000	\$1,250,000	\$0	\$0	\$0	\$0	\$0
PW	Railroad Crossings	\$1,500,000	\$0	\$0	\$0	\$1,500,000	\$0	\$0
PW	Downtown Network Switches Replacement	\$250,000	\$250,000	\$0	\$0	\$0	\$0	\$0
PW	Downtown Landscaping and Lighting Enhancements	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0
PW	Riverfront Plaza	\$250,000	\$250,000	\$0	\$0	\$0	\$0	\$0
PW	Countywide Bulkhead - Assess, Repair & Replacemei	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0
PW	Northbank Bulkhead	\$4,000,000	\$4,000,000	\$0	\$0	\$0	\$0	\$0
PW	Willowbranch Creek Bulkhead Replacement	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0
PW	McCoy's Creek Outfall Improvements with Riverwalk	\$1,500,000	\$1,500,000	\$0	\$0	\$0	\$0	\$0
PW	Myrtle Avenue Stormwater Pump Replacement	\$200,000	\$200,000	\$0	\$0	\$0	\$0	\$0
PW	Moncrief Road Beautification (34th St to 45th St)	\$300,000	\$300,000	\$0	\$0	\$0	\$0	\$0
GP	Rogero Road - Roundabout	\$1,137,000	\$1,137,000	\$0	\$0	\$0	\$0	\$0
PW	Palm Avenue Improvements	\$2,210,000	\$2,210,000	\$0	\$0	\$0	\$0	\$0
PW	Edgewood Ave (US17 to Cassat)	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0
PW	New Berlin Rd (Cedar Point to Staratt/Pulaski Rd Int)	\$2,756,553	\$0	\$0	\$0	\$2,756,553	\$0	\$0
PW	Underdrain Replacements	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0
PW	Broward Road Improvements	\$350,000	\$350,000	\$0	\$0	\$0	\$0	\$0
PW	Resiliency & Hardening	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0
PW	Burke Street Pond	\$1,250,000	\$1,250,000	\$0	\$0	\$0	\$0	\$0
PW	JAX Ash Site Pollution Remediation	\$4,250,000	\$4,250,000	\$0	\$0	\$0	\$0	\$0
PW	Memorial Cemetery Assessment/Restoration	\$2,616,500	\$2,616,500	\$0	\$0	\$0	\$0	\$0
PW	Old City Cemetery Assessment/Restoration	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0
PW	Hillside Cemetery Assessment/Restoration	\$200,000	\$200,000	\$0	\$0	\$0	\$0	\$0
PW	Mary Singleton Senior Center	\$730,000	\$730,000	\$0	\$0	\$0	\$0	\$0
PW	Moncrief Community Center	\$360,000	\$0	\$0	\$0	\$360,000	\$0	\$0
PW	ADA Compliance - Public Buildings	\$2,000,000	\$2,000,000	\$0	\$0	\$0	\$0	\$0
PW	Facilities Capital Maintenance - Gov't	\$1,100,000	\$1,100,000	\$0	\$0	\$0	\$0	\$0
PW	Public Buildings - Roofing	\$400,000	\$400,000	\$0	\$0	\$0	\$0	\$0
PW	Pretrial Detention Facility - Maint & Upgrades	\$1,500,000	\$0	\$0	\$0	\$1,500,000	\$0	\$0
PW	Police Memorial Bldg - Maint & Upgrades	\$275,000	\$275,000	\$0	\$0	\$0	\$0	\$0
PW	Pretrial Detention Facility - Cell Door System	\$1,500,000	\$0	\$0	\$0	\$1,500,000	\$0	\$0
PW	Emergency Operations Center - HVAC Repairs	\$100,000	\$100,000	\$0	\$0	\$0	\$0	\$0
PW	UF Health Capital Improvements	\$20,000,000	\$20,000,000	\$0	\$0	\$0	\$0	\$0
PW	Yates Building - Maintenance and Upgrades	\$70,000	\$70,000	\$0	\$0	\$0	\$0	\$0
PW	Facilities Cap Maint Gov't - Assess & Remediation	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0

Dept	Project Name	FY 19-20	Debt Management Fund	Contribution - Private Sources	Interest Earnings Revenue Appropriation	Paygo	Transfer Between Projects	Grant / Trust Fund
PW	Comm Transition Cntr - Maintenance & Upgrades	\$311,900	\$311,900	\$0	\$0	\$0	\$0	\$0
PW	Fleet Management - Maintenance and Upgrades	\$600,000	\$600,000	\$0	\$0	\$0	\$0	\$0
PW	Fleet Management - Fuel Station	\$250,000	\$0	\$0	\$0	\$250,000	\$0	\$0
PW	ARC Jacksonville, Inc. - Roof Replacement	\$187,544	\$187,544	\$0	\$0	\$0	\$0	\$0
PW	Duval County Health Dept. - Maintenance and Upgr	\$151,229	\$151,229	\$0	\$0	\$0	\$0	\$0
PW	Medical Examiner Facility	\$3,000,000	\$3,000,000	\$0	\$0	\$0	\$0	\$0
PW	Florida Theatre Facility Improvements	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0
PW	Ed Ball Building Power Upgrades Phase 1	\$3,600,000	\$3,600,000	\$0	\$0	\$0	\$0	\$0
PL	Oceanway Branch Library	\$1,000,000	\$0	\$0	\$0	\$0	\$1,000,000	\$0
SM	Interior Finishes- Prime Osborn Convention Center	\$300,000	\$0	\$0	\$0	\$300,000	\$0	\$0
SM	Security Improvements - Prime Osborn Convention C	\$140,000	\$0	\$0	\$0	\$140,000	\$0	\$0
SM	Building Systems - Ritz Theatre & Museum	\$490,000	\$94,000	\$0	\$0	\$396,000	\$0	\$0
SM	Security Improvements- Ritz Theatre & Museum	\$80,000	\$0	\$0	\$0	\$80,000	\$0	\$0
RP	Hanna Park Improvements	\$14,093	\$0	\$0	\$0	\$14,093	\$0	\$0
RP	Countywide Pool Maintenance & Upgrades	\$500,000	\$0	\$0	\$0	\$500,000	\$0	\$0
RP	Baker Skinner Park	\$600,000	\$0	\$0	\$0	\$600,000	\$0	\$0
RP	Blue Cypress Pool Demo & Replacement	\$1,000,000	\$0	\$0	\$0	\$1,000,000	\$0	\$0
RP	Riverplace Tower Finger Piers	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0
RP	Southside Senior Center	\$1,000,000	\$851,344	\$0	\$0	\$148,656	\$0	\$0
RP	Jackson Street Floating Dock	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0
RP	Post Street Floating Dock	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0
RP	Jacksonville Zoo Capital Improvements	\$5,000,000	\$5,000,000	\$0	\$0	\$0	\$0	\$0
RP	Carville Park & Pool	\$150,000	\$0	\$0	\$0	\$150,000	\$0	\$0
RP	Norman Studios	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0
RP	Southbank Floating Dock	\$400,000	\$400,000	\$0	\$0	\$0	\$0	\$0
RP	Countywide Parks - Upgrades/Maintenance & Repai	\$3,000,000	\$2,250,000	\$0	\$0	\$750,000	\$0	\$0
RP	Winton Drive Recreation Facility	\$2,050,000	\$2,050,000	\$0	\$0	\$0	\$0	\$0
RP	Friendship Fountain Repairs and Nodes	\$4,200,000	\$4,139,877	\$0	\$0	\$60,123	\$0	\$0
RP	Southbank Riverwalk Extension & Enhancements	\$3,300,000	\$3,300,000	\$0	\$0	\$0	\$0	\$0
RP	Hanna Park 4 - Boardwalks	\$240,000	\$0	\$0	\$0	\$240,000	\$0	\$0
RP	St. Johns River Park	\$1,600,000	\$1,590,423	\$0	\$77	\$9,500	\$0	\$0
RP	Sheffield Park - Soccer Fields	\$1,000,000	\$999,744	\$0	\$0	\$256	\$0	\$0
RP	Seaton Creek Historic Preserve	\$550,000	\$550,000	\$0	\$0	\$0	\$0	\$0
RP	9A/Baymeadows Park	\$2,225,000	\$2,165,741	\$0	\$0	\$59,259	\$0	\$0
RP	103rd Street Sports Complex Renovations	\$707,000	\$707,000	\$0	\$0	\$707,000	\$0	\$0
RP	Arlington Boat Ramp - Lighting for Parking Lot	\$144,000	\$144,000	\$0	\$0	\$144,000	\$0	\$0

FAIR SHARE SECTORS - TRANSPORTATION IMPR
 SUBFUND -- 114

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	491,786	0	0		0
Investment Pool / Interest Earnings	324,979	540,137	190,700	(64.7%)	(349,437)
Miscellaneous Revenue	379	0	0		0
Transfers From Other Funds	489,705	0	0		0
TOTAL REVENUE	1,306,850	540,137	190,700	(64.7%)	(349,437)
EXPENDITURES					
Internal Service Charges	385	0	0		0
Capital Outlay	3,133,121	942,145	190,700	(79.8%)	(751,445)
Contingencies	0	(402,008)	0	(100.0%)	402,008
TOTAL EXPENDITURES	3,133,506	540,137	190,700	(64.7%)	(349,437)

AUTHORIZED POSITION CAP

	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
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MOBILITY FEE SYSTEM
 SUBFUND -- 117

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	6,028,455	817,529	4,108,609	402.6%	3,291,080
Investment Pool / Interest Earnings	272,626	0	0		0
TOTAL REVENUE	6,301,081	817,529	4,108,609	402.6%	3,291,080
EXPENDITURES					
Capital Outlay	0	817,529	4,108,609	402.6%	3,291,080
TOTAL EXPENDITURES	0	817,529	4,108,609	402.6%	3,291,080

AUTHORIZED POSITION CAP

FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
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STREETS & HIGHWAYS 5-YEAR ROAD PROGRAM
 SUBFUND -- 141

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
State Shared Revenue	4,612,585	4,783,461	4,815,393	0.7%	31,932
Investment Pool / Interest Earnings	287,648	69,698	197,362	183.2%	127,664
Contribution From Local Units	4,782,769	4,783,461	9,828,148	105.5%	5,044,687
TOTAL REVENUE	9,683,003	9,636,620	14,840,903	54.0%	5,204,283
EXPENDITURES					
Capital Outlay	8,770,772	4,853,159	10,025,510	106.6%	5,172,351
Grants, Aids & Contributions	4,680,096	4,783,461	4,815,393	0.7%	31,932
TOTAL EXPENDITURES	13,450,869	9,636,620	14,840,903	54.0%	5,204,283

AUTHORIZED POSITION CAP	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
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LOCAL OPTION GAS TAX (SEC 111.515)
 SUBFUND -- 143

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Local Option Fuel Tax	31,601,443	32,257,947	33,294,635	3.2%	1,036,688
Investment Pool / Interest Earnings	81,934	0	0		0
Miscellaneous Revenue	27,376	0	0		0
Contribution From Local Units	5,125,478	6,277,490	11,098,212	76.8%	4,820,722
TOTAL REVENUE	36,836,232	38,535,437	44,392,847	15.2%	5,857,410
EXPENDITURES					
Capital Outlay	1,935,908	6,277,490	11,098,212	76.8%	4,820,722
Grants, Aids & Contributions	28,669,668	32,257,947	33,294,635	3.2%	1,036,688
TOTAL EXPENDITURES	30,605,576	38,535,437	44,392,847	15.2%	5,857,410
AUTHORIZED POSITION CAP					
		FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE	

MISC PARKS REVENUE AND MAINT.
 SUBFUND -- 1D9

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	0	107,000	102,352	(4.3%)	(4,648)
Investment Pool / Interest Earnings	0	2,251	2,620	16.4%	369
TOTAL REVENUE	0	109,251	104,972	(3.9%)	(4,279)
EXPENDITURES					
Capital Outlay	0	109,251	104,972	(3.9%)	(4,279)
TOTAL EXPENDITURES	0	109,251	104,972	(3.9%)	(4,279)

AUTHORIZED POSITION CAP	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
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SPECIAL ASSESSMENT FUND
 SUBFUND -- 1L1

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	0	0	2,920,132		2,920,132
TOTAL REVENUE	0	0	2,920,132		2,920,132
EXPENDITURES					
Transfers to Other Funds	0	0	2,920,132		2,920,132
TOTAL EXPENDITURES	0	0	2,920,132		2,920,132

AUTHORIZED POSITION CAP	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
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GENERAL CAPITAL PROJECTS
 SUBFUND -- 322

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	43,607	10,547	136,331	1,192.6%	125,784
Investment Pool / Interest Earnings	438,574	0	0		0
Miscellaneous Revenue	72,263	0	0		0
Debt Funding: Debt Management Fund	(265,550)	0	0		0
Transfers From Other Funds	953,122	932,000	916,000	(1.7%)	(16,000)
TOTAL REVENUE	1,242,016	942,547	1,052,331	11.6%	109,784
EXPENDITURES					
Internal Service Charges	(225)	0	0		0
Professional and Contractual Services	419,017	0	0		0
Capital Outlay	740,100	754,692	1,068,135	41.5%	313,443
Capital Outlay - Debt Funded	116,747	0	0		0
Contingencies	0	(12,145)	(15,804)	30.1%	(3,659)
Transfers to Other Funds	593,414	200,000	0	(100.0%)	(200,000)
TOTAL EXPENDITURES	1,869,053	942,547	1,052,331	11.6%	109,784

AUTHORIZED POSITION CAP	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
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AUTHORIZED CAPITAL PROJECTS (POST FY15)
 SUBFUND -- 32E

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Investment Pool / Interest Earnings	161,963	112,779	0	(100.0%)	(112,779)
Miscellaneous Revenue	0	0	0		0
Debt Funding: Debt Management Fund	34,658,859	101,000,535	110,227,314	9.1%	9,226,779
Transfers From Other Funds	24,364,171	17,765,038	20,546,749	15.7%	2,781,711
Contribution From Local Units	134,431	0	0		0
TOTAL REVENUE	59,319,424	118,878,352	130,774,063	10.0%	11,895,711
EXPENDITURES					
Internal Service Charges	(1,242)	0	0		0
Capital Outlay	9,536,718	17,877,817	20,546,749	14.9%	2,668,932
Capital Outlay - Debt Funded	33,417,321	101,000,535	110,227,314	9.1%	9,226,779
Capitalized Internal Services	853	0	0		0
Capitalized Internal Service - Debt Funded	184	0	0		0
TOTAL EXPENDITURES	42,953,833	118,878,352	130,774,063	10.0%	11,895,711

AUTHORIZED POSITION CAP

FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
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2004 EXCISE TAX REV BOND
 SUBFUND -- 363

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Investment Pool / Interest Earnings	0	116,695	0	(100.0%)	(116,695)
Transfers From Other Funds	0	0	2,920,132		2,920,132
TOTAL REVENUE	0	116,695	2,920,132	2,402.4%	2,803,437
EXPENDITURES					
Capital Outlay	0	427,587	2,920,132	582.9%	2,492,545
Contingencies	0	(310,892)	0	(100.0%)	310,892
TOTAL EXPENDITURES	0	116,695	2,920,132	2,402.4%	2,803,437

AUTHORIZED POSITION CAP

FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
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**FY 2019 - 2020 PROPOSED SOLID WASTE CAPITAL IMPROVEMENT PROGRAM
ALL FUNDING SOURCE**

Funding Source	FY 19 - 20
Debt Management Fund	\$7,022,360
Contribution-Private Sources	\$0
Interest Earnings Revenue Appropriations	\$0
Pay-go	\$0
Transfer Between Projects	\$0
Grant / Trust Fund	\$0
	<u>\$7,022,360</u>

Dept	Project Name	FY 19-20	Debt Management Fund	Contribution-Private Sources	Interest Earnings Revenue Appropriations	Paygo	Transfer Between Projects	Grant / Trust Fund
SD	Landfill Gas Fueled Leachate Evaporator	\$6,598,000	\$6,598,000	\$0	\$0	\$0	\$0	\$0
SD	Trail Ridge Landfill Expansion	\$424,360	\$424,360	\$0	\$0	\$0	\$0	\$0

SOLID WASTE GENERAL CAPITAL PROJECTS
 SUBFUND -- 44K

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Debt Funding: Debt Management Fund	0	4,804,000	7,022,360	46.2%	2,218,360
TOTAL REVENUE	0	4,804,000	7,022,360	46.2%	2,218,360
EXPENDITURES					
Capital Outlay - Debt Funded	0	4,804,000	7,022,360	46.2%	2,218,360
TOTAL EXPENDITURES	0	4,804,000	7,022,360	46.2%	2,218,360
AUTHORIZED POSITION CAP					
		FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE	

**FY 2019 - 2020 PROPOSED STORM WATER CAPITAL IMPROVEMENT PROGRAM
ALL FUNDING SOURCE**

Funding Source	FY 19 - 20
Debt Management Fund	\$0
Contribution-Private Sources	\$0
Interest Earnings Revenue Appropriations	\$0
Pay-go	\$10,608,162
Transfer Between Projects	\$0
Grant / Trust Fund	\$0
	\$10,608,162

Dept	Project Name	FY 19-20	Debt Management Fund	Contribution-Private Sources	Interest Earnings Revenue Appropriations	Paygo	Transfer Between Projects	Grant / Trust Fund
SW	Via Valencia (DSR) -Capital Improvement	\$604,250	\$0	\$0	\$0	\$604,250	\$0	\$0
SW	Gaskin Road (DSR) -Capital Improvement	\$350,000	\$0	\$0	\$0	\$350,000	\$0	\$0
SW	Cedar Forest (DSR) - Capital Improvement	\$150,000	\$0	\$0	\$0	\$150,000	\$0	\$0
SW	Spring Street (DSR) - Capital Improvement	\$100,000	\$0	\$0	\$0	\$100,000	\$0	\$0
SW	Lakeshore (DSR) - Capital Improvement	\$600,000	\$0	\$0	\$0	\$600,000	\$0	\$0
SW	Drainage System Rehabilitation - Capital Improvement	\$603,912	\$0	\$0	\$0	\$603,912	\$0	\$0
SW	Drainage System Rehabilitation - Capital Maintenanc	\$4,200,000	\$0	\$0	\$0	\$4,200,000	\$0	\$0
SW	Stormwater Pump Stations - Capital Maintenance	\$150,000	\$0	\$0	\$0	\$150,000	\$0	\$0
SW	LaSalle Street Outfall	\$3,850,000	\$0	\$0	\$0	\$3,850,000	\$0	\$0

STORMWATER SERVICES - CAPITAL PROJECTS
 SUBFUND -- 462

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	269,102	0	0		0
Investment Pool / Interest Earnings	61,328	0	0		0
Miscellaneous Revenue	254,785	0	0		0
Debt Funding: Debt Management Fund	0	0	0		0
Transfers From Other Funds	10,637,603	6,000,000	10,608,162	76.8%	4,608,162
TOTAL REVENUE	11,222,818	6,000,000	10,608,162	76.8%	4,608,162
EXPENDITURES					
Internal Service Charges	2,439	0	0		0
Operating Expenses - Debt Funded	0	0	0		0
Operating - Capital Expense	63,356	0	0		0
Capital Outlay	7,970,600	6,000,000	10,608,162	76.8%	4,608,162
Capital Outlay - Debt Funded	478,522	0	0		0
Capitalized Internal Services	2,012	0	0		0
TOTAL EXPENDITURES	8,516,929	6,000,000	10,608,162	76.8%	4,608,162

AUTHORIZED POSITION CAP	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
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Community Redevelopment Areas
Tax Increment Districts

JACKSONVILLE BEACH TID
 SUBFUND -- 184

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Ad Valorem Taxes	6,919,381	7,340,189	7,679,940	4.6%	339,751
TOTAL REVENUE	6,919,381	7,340,189	7,679,940	4.6%	339,751
EXPENDITURES					
Grants, Aids & Contributions	6,919,381	7,340,189	7,679,940	4.6%	339,751
TOTAL EXPENDITURES	6,919,381	7,340,189	7,679,940	4.6%	339,751
AUTHORIZED POSITION CAP					
		FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE	

JACKSONVILLE BEACH TAX INCREMENT DISTRICT SUBFUND 184

BACKGROUND

Chapter 163 of the Florida State Statutes requires that 95% of ad valorem tax revenues collected within the boundaries of a tax increment district created under Chapter 163 must be paid to the tax increment district by the city and/or county government that is the taxing body which contains the tax increment district. The Jacksonville Beach Tax Increment Districts, including USD2 A and USD2 B, receives tax monies from both the City of Jacksonville Beach and the City of Jacksonville/Duval County. These revenues are collected and passed back to the beaches communities per the interlocal agreement.

REVENUE

Ad Valorem Taxes

- This is the estimated value of 95% of the ad valorem tax revenue to be received on properties within the boundaries of the tax increment district. Per the interlocal agreement, Jacksonville Beach's millage rate shall be 3.2907 mills less than the General Service District rate.

EXPENDITURES

Grants, Aids and Contributions

- These are the estimated value of 95% of the ad valorem tax revenue to be received on properties within the boundaries of the tax increment district which are passed back to the beaches communities.
 - \$4,586,314 Jacksonville Beach USD2 A
 - \$3,093,626 Jacksonville Beach USD2 B

DOWNTOWN NORTHBANK CRA TRUST
 SUBFUND -- 18A

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Ad Valorem Taxes	0	0	8,762,118		8,762,118
Miscellaneous Revenue	0	0	1,101,734		1,101,734
TOTAL REVENUE	0	0	9,863,852		9,863,852
EXPENDITURES					
Professional and Contractual Services	0	0	251,782		251,782
Other Operating Expenses	0	0	8,793,265		8,793,265
Grants, Aids & Contributions	0	0	307,242		307,242
Supervision Allocation	0	0	434,063		434,063
Transfers to Other Funds	0	0	77,500		77,500
TOTAL EXPENDITURES	0	0	9,863,852		9,863,852

AUTHORIZED POSITION CAP	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
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**DOWNTOWN NORTHBANK CRA TRUST
SUBFUND 18A**

BACKGROUND

Chapter 163 of the Florida State Statutes requires that 95% of ad valorem tax revenues collected within the boundaries of a tax increment district created under Chapter 163 must be paid to the tax increment district by the city and/or county government that is the taxing body which contains the tax increment district. The Downtown Northbank Tax Increment District receives tax monies from the City of Jacksonville. These revenues may be utilized only for projects and programs contained in the Downtown CRA - Northeast USD1 C and Northwest USD1 B Community Redevelopment Plan and within the tax increment district.

REVENUES	FY19 Approved	FY20 Proposed
Property Taxes - Northeast USD1-C	2,863,008	3,142,573
Property Taxes - Northwest USD1-B	5,210,436	5,619,545
Debt Repayment (Lynch /11E)	595,247	595,247
Debt Repayment (Carling Loan)	506,487	506,487
Total Revenues:	<u>9,175,178</u>	<u>9,863,852</u>
EXPENDITURES	FY19 Approved	FY20 Proposed
Administrative Expenditures		
Supervision Allocation	0	434,063
Professional Services	0	25,000
Advertising and Promotion	0	100,000
Annual Independent Audit	5,000	2,500
Total Administrative Expenditures:	<u>5,000</u>	<u>561,563</u>
Financial Obligations		
Recaptured Enhanced Value (REV) grants		
Kraft Food / Maxwell House (leg: 2016-059)	95,000	0
Hallmark / 220 Riverside (leg: 2012-270)	360,000	372,960
Pope & Land / Brooklyn (leg: 2012-703 amend: 2013-288)	325,000	336,700
Lofts at Jefferson Station (DIA resolution 2017-10-05)	0	158,000
MPS Subsidy Downtown Garages	4,200,000	4,200,000
Parking Lease - JTA / Fidelity	13,494	13,494
Community Revitalization Program	5,000	5,000
Debt Service / Loan Repayments		
General Fund - GSD Loan	200,095	0
Carling Bonds	2,174,385	0
CDBG Loan Repayment - MOCA	75,000	75,000
Lynch Bldg Loan Repayment	800,000	800,000
Total Financial Obligations:	<u>8,247,974</u>	<u>5,961,154</u>
Plan Authorized Expenditures		
Professional Services	0	226,782
Façade Grant Program	0	950,000
Retail Enhancement Program	922,204	307,242
Waterfront Activation	0	500,000
Unallocated Plan Authorized Expenditures	0	1,357,111
Total Plan Authorized Expenditures:	<u>922,204</u>	<u>3,341,135</u>
Total Expenditures:	<u>9,175,178</u>	<u>9,863,852</u>

DOWNTOWN SOUTHBANK CRA TRUST
 SUBFUND -- 18B

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Ad Valorem Taxes	0	0	4,707,693		4,707,693
TOTAL REVENUE	0	0	4,707,693		4,707,693
EXPENDITURES					
Other Operating Expenses	0	0	3,965,084		3,965,084
Debt Service	0	0	319,294		319,294
Supervision Allocation	0	0	420,815		420,815
Transfers to Other Funds	0	0	2,500		2,500
TOTAL EXPENDITURES	0	0	4,707,693		4,707,693

AUTHORIZED POSITION CAP	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
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**DOWNTOWN SOUTHBANK CRA TRUST
SUBFUND 18B**

BACKGROUND

Chapter 163 of the Florida State Statutes requires that 95% of ad valorem tax revenues collected within the boundaries of a tax increment district created under Chapter 163 must be paid to the tax increment district by the city and/or county government that is the taxing body which contains the tax increment district. The Southside Tax Increment District receives tax monies from the City of Jacksonville. These revenues may be utilized only for projects and programs contained in the Downtown CRA – Southside USD1 A Community Redevelopment Plan and within the tax increment district

REVENUES	FY19 Approved	FY20 Proposed
Property Taxes	4,256,079	4,707,693
Total Revenues:	<u>4,256,079</u>	<u>4,707,693</u>
EXPENDITURES		
	FY19 Approved	FY20 Proposed
Administrative Expenditures		
Supervision Allocation	425,608	420,815
Annual Independent Audit		2,500
Total Administrative Expenditures:	<u>425,608</u>	<u>423,315</u>
Financial Obligations		
Recaptured Enhanced Value (REV) grants		
Strand (leg: 2001-1329 amend: 2002-755 & 2006-1131)	425,000	440,300
Peninsula (leg: 2001-1329 amend: 2002-755 & 2006-1131)	625,000	647,500
SunGard (leg: 2015-780)	8,000	8,288
Home Street Apartments (DIA Resolution 2017-08-03)	0	145,000
JEA Southside Gen Station Public Infrastructure Improvements	1,750,000	2,190,930
One Call Commercial Revitalization Incentive	100,000	100,000
Debt Service Interest - Strand Bonds 2014 Special Rev	178,004	177,294
Debt Service Principal - Strand Bonds 2014 Special Rev	0	142,000
Total Financial Obligations:	<u>3,086,004</u>	<u>3,851,312</u>
Plan Authorized Expenditures		
Capital Projects		
Southbank Parking Project	250,000	0
Façade Grant Program	0	0
Retail Enhancement Program	178,000	0
Riverwalk Wayfaring Signage	100,000	0
Waterfront Activation	216,467	166,111
Unallocated Plan Authorized Expenditures	0	266,955
Total Plan Authorized Expenditures:	<u>744,467</u>	<u>433,066</u>
Total Expenditures:	<u>4,256,079</u>	<u>4,707,693</u>

JIA AREA REDEVELOPMENT CRA TRUST
 SUBFUND -- 18C

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Ad Valorem Taxes	0	0	13,065,456		13,065,456
TOTAL REVENUE	0	0	13,065,456		13,065,456
EXPENDITURES					
Internal Service Charges	0	0	6,940		6,940
Professional and Contractual Services	0	0	1,000		1,000
Other Operating Expenses	0	0	9,333,487		9,333,487
Capital Outlay	0	0	2,378,034		2,378,034
Debt Service	0	0	1,252,905		1,252,905
Supervision Allocation	0	0	90,590		90,590
Transfers to Other Funds	0	0	2,500		2,500
TOTAL EXPENDITURES	0	0	13,065,456		13,065,456

AUTHORIZED POSITION CAP

	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
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**JIA AREA REDEVELOPMENT CRA TRUST
SUBFUND 18C**

BACKGROUND

Chapter 163 of the Florida State Statutes requires that 95% of ad valorem tax revenues collected within the boundaries of a tax increment district created under Chapter 163 must be paid to the tax increment district by the city and/or county government that is the taxing body which contains the tax increment district. The Jacksonville International Airport Tax Increment District receives tax monies from the City of Jacksonville. These revenues may be utilized only for projects and programs contained in the JIA Area Community Redevelopment Plan and within the tax increment district

REVENUES	FY19 Approved	FY20 Proposed
Property Taxes	11,685,008	13,065,456
Total Revenues:	<u>11,685,008</u>	<u>13,065,456</u>
EXPENDITURES	FY19 Approved	FY20 Proposed
Administrative Expenditures		
Professional and Contractual Services	1,000	1,000
Travel	500	500
OGC Internal Service	11,895	6,940
Advertising and Promotion	1,000	1,000
Office Supplies	500	500
Employee Training	300	300
Dues, subscriptions	342	342
Supervision Allocation	70,594	90,590
Annual Independent Audit	2,500	2,500
Total Administrative Expenditures:	<u>88,631</u>	<u>103,672</u>
Financial Obligations		
Recaptured Enhanced Value (REV) grants		
Amazon (leg: 2016-285)	1,500,000	1,500,000
RAMCO (leg: 2004-274)	745,000	745,000
Uptown / River City Crossing (leg: 2016-791)	161,000	240,000
Ecolab (leg: 2014-749)	47,000	50,000
Qualified Traget Industry (QTI) grants		
Mercedes Benz (leg: 2016-402)	16,200	16,200
Safariland I (leg: 2016-653)	3,600	3,600
Amazon (leg: 2016-285)	0	75,000
Debt Service Interest - RAMCO 2014 Special Rev	476,805	472,905
Debt Service Principal - RAMCO 2014 Special Rev	0	780,000
Total Financial Obligations:	<u>2,949,605</u>	<u>3,882,705</u>
Plan Authorized Expenditures		
Capital Projects		
Harts Road Bridge Replacement	3,000,000	0
Duval Rd Mobility - Sidewalks: Airport to Biscayne	0	1,524,750
Duval Rd Mobility - Resurfacing: Airport to Biscayne	0	658,284
Ranch Rd Mobility - Sidewalks: Duval to Tradeport	0	195,000
Unallocated Plan Authorized Expenditures	5,646,772	6,701,045
Total Plan Authorized Expenditures:	<u>8,646,772</u>	<u>9,079,079</u>
Total Expenditures:	<u>11,685,008</u>	<u>13,065,456</u>

KING SOUTEL CROSSING REDEV CRA TRUST
 SUBFUND -- 18D

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Ad Valorem Taxes	0	0	824,582		824,582
TOTAL REVENUE	0	0	824,582		824,582
EXPENDITURES					
Internal Service Charges	0	0	14,035		14,035
Professional and Contractual Services	0	0	1,000		1,000
Other Operating Expenses	0	0	736,950		736,950
Supervision Allocation	0	0	70,097		70,097
Transfers to Other Funds	0	0	2,500		2,500
TOTAL EXPENDITURES	0	0	824,582		824,582

AUTHORIZED POSITION CAP

	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
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**KING / SOUTEL CROSSING REDEVELOPMENT CRA TRUST
SUBFUND 18D**

BACKGROUND:

Chapter 163 of the Florida State Statutes requires that 95% of ad valorem tax revenues collected within the boundaries of a tax increment district created under Chapter 163 must be paid to the tax increment district by the city and/or county government that is the taxing body which contains the tax increment district. The Soutel–Moncrief Tax Increment District receives tax dollars from the City of Jacksonville. These revenues may be utilized only for projects and programs contained in the Soutel / King Area Community Redevelopment Plan and within the tax increment district.

REVENUES	FY19 Approved	FY20 Proposed
Property Taxes	702,916	824,582
Total Revenues:	<u>702,916</u>	<u>824,582</u>
EXPENDITURES	FY19 Approved	FY20 Proposed
Administrative Expenditures		
Professional and Contractual Services	1,000	1,000
Travel	500	500
OGC Internal Service	12,164	14,035
Advertising and Promotion	1,000	1,000
Office Supplies	500	500
Employee Training	300	300
Dues, subscriptions	342	342
Supervision Allocation	55,423	70,097
Annual Independent Audit	2,500	2,500
Total Administrative Expenditures:	<u>73,729</u>	<u>90,274</u>
Plan Authorized Expenditures		
Capital Projects		
Gateway Soutel Norfolk Crossing	629,187	0
Façade Grant Program	0	0
Retail Enhancement Program	0	0
Unallocated Plan Authorized Expenditures	0	734,308
Total Plan Authorized Expenditures:	<u>629,187</u>	<u>734,308</u>
Total Expenditures:	<u>702,916</u>	<u>824,582</u>

ARLINGTON AREA CRA TRUST
 SUBFUND -- 18E

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Ad Valorem Taxes	0	0	1,316,900		1,316,900
TOTAL REVENUE	0	0	1,316,900		1,316,900
EXPENDITURES					
Internal Service Charges	0	0	7,348		7,348
Professional and Contractual Services	0	0	1,000		1,000
Other Operating Expenses	0	0	1,235,955		1,235,955
Supervision Allocation	0	0	70,097		70,097
Transfers to Other Funds	0	0	2,500		2,500
TOTAL EXPENDITURES	0	0	1,316,900		1,316,900

AUTHORIZED POSITION CAP

	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
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**ARLINGTON AREA CRA TRUST
SUBFUND 18E**

BACKGROUND:

Chapter 163 of the Florida State Statutes requires that 95% of ad valorem tax revenues collected within the boundaries of a tax increment district created under Chapter 163 must be paid to the tax increment district by the city and/or county government that is the taxing body which contains the tax increment district. The Renew Arlington Tax Increment District receives tax dollars from the City of Jacksonville. These revenues may be utilized only for projects and programs contained in the Arlington Area Community Redevelopment Plan and within the tax increment district.

REVENUES	FY19 Approved	FY20 Proposed
Property Taxes	755,215	1,316,900
Total Revenues:	<u>755,215</u>	<u>1,316,900</u>
EXPENDITURES	FY19 Approved	FY20 Proposed
Administrative Expenditures		
Professional and Contractual Services	1,000	1,000
Travel	900	900
Local Mileage	0	500
OGC Internal Service	7,516	7,348
Advertising and Promotion	1,000	1,000
Office Supplies	500	500
Employee Training	700	700
Dues, subscriptions	342	342
Supervision Allocation	55,423	70,097
Annual Independent Audit	2,500	2,500
Total Administrative Expenditures:	<u>69,881</u>	<u>84,887</u>
Plan Authorized Expenditures		
Façade Grant Program	0	0
Retail Enhancement Program	0	0
Unallocated Plan Authorized Expenditures	685,334	1,232,013
Total Plan Authorized Expenditures:	<u>685,334</u>	<u>1,232,013</u>
Total Expenditures:	<u>755,215</u>	<u>1,316,900</u>

Other Funds

EMERGENCY CONTINGENCY
SUBFUND -- 018

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Investment Pool / Interest Earnings	885,046	677,659	1,030,195	52.0%	352,536
Transfers From Other Funds	5,368,097	0	0		0
Transfers from Fund Balance	54,889,177	61,191,055	62,540,325	2.2%	1,349,270
TOTAL REVENUE	61,142,320	61,868,714	63,570,520	2.8%	1,701,806
EXPENDITURES					
Cash Carryover	0	61,868,714	63,570,520	2.8%	1,701,806
TOTAL EXPENDITURES	0	61,868,714	63,570,520	2.8%	1,701,806

AUTHORIZED POSITION CAP

	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
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EMERGENCY CONTINGENCY SUBFUND 018

BACKGROUND

Municipal ordinance code section 106.107 established a separate fund to account for the City's emergency reserves. The emergency reserve can be used to address unanticipated non-reimbursed expenditures arising out of a hurricane, tornado, other major weather related events, and/or other massive infrastructure failures or other disasters, whether man made or caused by nature that exceed the operating reserve.

REVENUE

Investment Pool / Interest Earnings

- This amount is made up of anticipated interest earnings for FY 20.

Transfers from Fund Balance

- This amount is the actual cash balance in the fund as of 7/8/19.

EXPENDITURES

Cash Carryover

- This amount is the estimated FY 20 ending cash balance including anticipated interest income.

BEACH EROSION - LOCAL
SUBFUND -- 1F4

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Intergovernmental Revenue	(1)	0	0		0
Investment Pool / Interest Earnings	33,243	0	0		0
Transfers From Other Funds	108,252	0	500,000		500,000
TOTAL REVENUE	141,494	0	500,000		500,000
EXPENDITURES					
Other Operating Expenses	(91,484)	0	0		0
Cash Carryover	0	0	500,000		500,000
TOTAL EXPENDITURES	(91,484)	0	500,000		500,000

AUTHORIZED POSITION CAP

	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
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BEACH EROSION – LOCAL SUBFUND 1F4

BACKGROUND

The Beach Erosion - Local Subfund is primarily governed by the Local Cooperation Agreement (established in 1978) between the Federal Government (Army Corps of Engineers) and the City of Jacksonville. The agreement provides for periodic renourishment of the County's beaches and to maintain the design profile for a total of 50 years (through the year 2028). The State is not a party to the aforementioned agreement but has participated in previous years in each phase of beach renourishment by contributing a percentage of the "local share". State funding is not guaranteed and is subject to State legislative approval. Total project costs are shared between federal and non-federal (County and State) funding at the level of 61.6% and 38.4%, respectively. The State of Florida and City of Jacksonville share of the non-federal funding is approximately 47.21% and 52.79%, respectively.

REVENUE

Transfers From Other Funds

- This represents a transfer from the General Fund – GSD (SF 011) to build up the funding ahead of the anticipated FY 23 drawdown.

EXPENDITURES

Cash Carryover

- The transfer is being placed in a cash carryover for future appropriation.

BETTER JACKSONVILLE DEBT SERVICE
 SUBFUND -- 111

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Local Option Sales Tax	90,042,674	74,828,374	74,093,637	(1.0%)	(734,737)
Intergovernmental Revenue	1,144,263	980,097	2,500,000	155.1%	1,519,903
Investment Pool / Interest Earnings	150,208	0	362,604		362,604
TOTAL REVENUE	91,337,145	75,808,471	76,956,241	1.5%	1,147,770
EXPENDITURES					
Debt Service	74,674,828	75,808,471	76,956,241	1.5%	1,147,770
Transfers to Other Funds	12,199,631	0	0		0
TOTAL EXPENDITURES	86,874,460	75,808,471	76,956,241	1.5%	1,147,770

AUTHORIZED POSITION CAP	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
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BETTER JACKSONVILLE DEBT SERVICE SUBFUND 111

BACKGROUND

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

REVENUE

Local Option Sales Tax

- This represents the portion of the FY 20 anticipated revenue from the Local Option Sales Tax necessary to balance the fund.

Intergovernmental Revenue

- This represents currently available IRS BABs subsidy funding.

Investment Pool / Interest Earnings

- This represents currently available investment pool / interest earnings.

EXPENDITURES

Debt Service

- The total consists of FY 20 required debt service payments netted against prior year budgetary adjustments.

Expenditure	78,956,241	(2,000,000)	76,956,241
Expenditure	FY20	All-Years Adjustment	Net
Fiscal Agent Fees	7,950	0	7,950
Interest	32,375,989	(2,000,000)	30,375,989
Principal	46,572,302	0	46,572,302

DEBT MANAGEMENT FUND
 SUBFUND -- 592

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	48,327,214	64,635,897	63,936,087	(1.1%)	(699,810)
Investment Pool / Interest Earnings	267,290	0	0		0
Debt Funding: Debt Management Fund	7,700,000	0	0		0
Debt Funding	81,327,922	120,001,037	117,683,007	(1.9%)	(2,318,030)
TOTAL REVENUE	137,622,426	184,636,934	181,619,094	(1.6%)	(3,017,840)
EXPENDITURES					
Debt Service	53,910,852	64,635,897	63,936,087	(1.1%)	(699,810)
Transfers to Other Funds	7,700,751	0	0		0
Payment to Fiscal Agents	0	120,001,037	117,683,007	(1.9%)	(2,318,030)
Fiscal and Other Debt Fees	(3,340,611)	0	0		0
TOTAL EXPENDITURES	58,270,991	184,636,934	181,619,094	(1.6%)	(3,017,840)

AUTHORIZED POSITION CAP

FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
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DEBT MANAGEMENT FUND SUBFUND 592

BACKGROUND

The City routinely accesses the capital markets to facilitate the purchase of capital assets and to build, improve, and maintain public capital infrastructure. This fund houses that activity including the authorized borrowing amount and the anticipated debt service repayments from the various City departments and funds.

REVENUE

Charges for Services

- This revenue item represents the repayment of debt from user departments into this fund.

Other Sources

- This amount represents the FY 20 proposed new borrowing.

EXPENDITURES

Debt Service

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

Payments to Fiscal Agents

- This amount is the FY 20 proposed new loan amounts to be authorized.

GENERAL TRUST AND AGENCY FUNDS
 SUBFUND -- 64F

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
State Shared Revenue	0	229,783	292,656	27.4%	62,873
Miscellaneous Revenue	0	225,253	225,253	0.0%	0
TOTAL REVENUE	0	455,036	517,909	13.8%	62,873
EXPENDITURES					
Grants, Aids & Contributions	0	82,532	82,532	0.0%	0
Contingencies	0	(63,462)	142,721	(324.9%)	206,183
Transfers to Other Funds	0	435,966	292,656	(32.9%)	(143,310)
TOTAL EXPENDITURES	0	455,036	517,909	13.8%	62,873

AUTHORIZED POSITION CAP

	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
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GENERAL TRUST AND AGENCY FUND SUBFUND 64F

BACKGROUND

This all-years fund houses various revenue sources including the litter trust fund, cardroom taxes, hurricane public shelter fees and the Mission Springs Apartments payment in lieu of taxes. The FY 20 budget amounts relate to Mission Springs 2017-162-A exhibit 4 annual payment in lieu of taxes.

REVENUE

State Shared Revenue

- This amount represents available cardroom tax revenue.

Miscellaneous Revenue

- This amount represents the required annual payment in lieu of taxes pursuant to 2017-162.

EXPENDITURES

Grants, Aids and Contributions

- This amount represents the portion of funding required to be paid to the Duval County School Board pursuant to 2017-162-A exhibit 4.

Contingencies

- The remaining budget amount, net the funding to be provided to the Duval County School Board, is being placed in a contingency for future appropriation.

Transfers to Other Funds

- The available cardroom tax revenue above is being transferred out to the capital project fund (SF 32E) to fund project(s) in the FY 20 CIP.

ART IN PUBLIC PLACES TRUST
 SUBFUND -- 64N

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Miscellaneous Revenue	1,404,000	0	0		0
Transfers From Other Funds	15,000	148,345	87,610	(40.9%)	(60,735)
TOTAL REVENUE	1,419,000	148,345	87,610	(40.9%)	(60,735)
EXPENDITURES					
Professional and Contractual Services	0	0	8,761		8,761
Other Operating Expenses	0	148,345	8,761	(94.1%)	(139,584)
Capital Outlay	0	0	70,088		70,088
Grants, Aids & Contributions	1,404,000	0	0		0
TOTAL EXPENDITURES	1,404,000	148,345	87,610	(40.9%)	(60,735)

AUTHORIZED POSITION CAP

	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
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ART IN PUBLIC PLACES TRUST SUBFUND 64N

BACKGROUND

Section 126.9 of the ordinance code establishes the guidelines, definitions and funding requirements for this trust fund. A percentage of the budgeted cost for vertical construction is appropriated to the Art in Public Places Trust Fund.

- 80% for public art
- 10% for public art maintenance
- 10% for administration and community education

Beginning in FY 19 the funding requirement will no longer be part of the capital project cost but instead will be a transfer from the General Fund – GSD. The change is being made for bond / debt reasons as well as to accurately reflect the capital project cost. Section 126.904 uses the capital project cost(s) as a basis for the funding calculation, however, the funding provided to the Art in Public Places Trust fund are not required to be spent on those specific capital projects.

REVENUE

Transfers from Other Funds

- This amount represents a transfer from the General Fund – GSD for the applicable FY 20 capital projects.

EXPENDITURES

Professional and Contractual Services

Other Operating Expenses

Capital Outlay

- This represents the funding provided to the fund as detailed above.

ART IN PUBLIC PLACES 111.160(B)
 SUBFUND -- 655

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Investment Pool / Interest Earnings	0	0	63,349		63,349
TOTAL REVENUE	0	0	63,349		63,349
EXPENDITURES					
Other Operating Expenses	0	0	63,349		63,349
TOTAL EXPENDITURES	0	0	63,349		63,349
AUTHORIZED POSITION CAP					
		FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE	

ART IN PUBLIC PLACES SECTION 111.160 B SUBFUND 655

BACKGROUND

Ordinance 2018-193-E created section 111.160 (b) to house art auction sale proceeds derived from the Joan Mitchell artwork of which only the interest earnings can be used to maintain the City's public art.

REVENUE

Investment Pool / Interest Earnings

- This amount represents the available interest income which is being appropriated to maintain public art.

EXPENDITURES

Other Operating Expenses

- This represents the available funding to be used to maintain the City's public art.

Departments by Fund

ADVISORY BOARDS & COMMISSIONS

GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

	FY 17-18 ACTUAL	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	119,975	240,000	118,000	(50.8%)	(122,000)
Fines and Forfeits	0	0	500		500
Miscellaneous Revenue	2,940	2,500	2,600	4.0%	100
TOTAL REVENUE	122,915	242,500	121,100	(50.1%)	(121,400)
EXPENDITURES					
Salaries	245,803	258,768	272,146	5.2%	13,378
Pension Costs	48,045	55,212	66,680	20.8%	11,468
Employer Provided Benefits	28,552	39,435	38,764	(1.7%)	(671)
Internal Service Charges	105,302	139,222	146,456	5.2%	7,234
Insurance Costs and Premiums	1,787	1,627	1,425	(12.4%)	(202)
Other Operating Expenses	10,810	10,526	10,414	(1.1%)	(112)
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENDITURES	440,299	504,791	535,886	6.2%	31,095

AUTHORIZED POSITION CAP	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
Authorized Positions	5	5	0
Part-Time Hours	1,248	1,248	0

DIVISION SUMMARY	FY 17-18 ACTUAL	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
CIVIL SERVICE BOARD	215,300	233,323	270,055	15.7%	36,732
CONST. TRADES QUALIFYING BOARD	224,277	270,476	264,658	(2.2%)	(5,818)
MAYOR'S COMMISSION ON STATUS OF WOMEN	722	992	1,173	18.2%	181
DEPARTMENT TOTAL	440,299	504,791	535,886	6.2%	31,095

ADVISORY BOARDS & COMMISSIONS GENERAL FUND - GSD

BACKGROUND

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

REVENUE

Charges for Services

- This revenue represents charges for contractor certification and renewal examination fees. The CTQB issued certifications are renewed every two years resulting in a decrease of \$130,000 in contractor certification and renewal fees in FY 20.

EXPENDITURES

Salaries

- The increase in this category is primarily driven by anticipated pay increases to be effective October 1st related to collective bargaining.

Pension Costs

- This category includes the FY 20 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes all of the estimated internal service billing for the various service providers provided to this fund by the City's internal service providers. The net increase is mainly due to an increase in IT computer system maintenance/security charges of \$6,109.

AUTHORIZED POSITION CAP

The authorized cap and part-time hours are unchanged.

CITY COUNCIL
GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

	FY 17-18 ACTUAL	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	65,880	55,000	55,000	0.0%	0
Miscellaneous Revenue	144,459	301,400	362,505	20.3%	61,105
TOTAL REVENUE	210,339	356,400	417,505	17.1%	61,105
EXPENDITURES					
Salaries	4,992,444	5,406,695	5,727,745	5.9%	321,050
Pension Costs	1,224,714	1,485,701	1,466,441	(1.3%)	(19,260)
Employer Provided Benefits	628,817	795,284	849,057	6.8%	53,773
Internal Service Charges	2,151,718	2,387,486	2,638,064	10.5%	250,578
Insurance Costs and Premiums	20,190	22,509	23,952	6.4%	1,443
Professional and Contractual Services	423,554	538,874	502,874	(6.7%)	(36,000)
Other Operating Expenses	297,774	407,802	445,753	9.3%	37,951
Capital Outlay	0	2	164,452	22,500.0%	164,450
TOTAL EXPENDITURES	9,739,211	11,044,353	11,818,338	7.0%	773,985

AUTHORIZED POSITION CAP	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
Authorized Positions	84	84	0
Part-Time Hours	7,160	7,160	0

DIVISION SUMMARY	FY 17-18 ACTUAL	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
COUNCIL AUDITOR	2,142,345	2,390,780	2,504,180	4.7%	113,400
COUNCIL PRESIDENT EXPENSE ACCOUNT	2,893	10,000	10,000	0.0%	0
COUNCIL STAFF SERVICES	5,428,491	6,153,029	6,587,040	7.1%	434,011
DIRECT EXPENDITURES	1,573,163	1,712,845	1,786,656	4.3%	73,811
VALUE ADJUSTMENT BOARD	592,319	777,699	930,462	19.6%	152,763
DEPARTMENT TOTAL	9,739,211	11,044,353	11,818,338	7.0%	773,985

CITY COUNCIL GENERAL FUND - GSD

BACKGROUND

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

REVENUE

Charges for Services

- This amount represents the anticipated Value Adjustment Board protest fee revenue.

Miscellaneous Revenue

- The bulk of this category is the reimbursement from the Duval County School Board for 2/5 of the cost of the VAB as directed by Florida Statute. The change in this area is therefore driven by the change in the budgeted cost of the VAB.

EXPENDITURES

Salaries

- The net increase in this category is due anticipated pay increases to be effective October 1st related to collective bargaining.

Pension Costs

- This category includes the FY 20 required contribution for the general employees defined benefit plan, the anticipated general employees defined contribution pension payments and the required FRS contributions.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The change in this category is being driven by increases in health insurance costs based on employee plan elections in Council direct expenditures (\$36,902) and staff services (\$15,886).

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this department by the City's internal service providers. The change is driven by a \$144,183 increase in the IT system development allocation for the Council Chamber AV Upgrade / Replacement project and a \$124,697 increase in the OGC legal allocation.

Insurance Costs and Premiums

- This category includes costs for general liability insurance.

Professional and Contractual Services

- The amount includes funding in VAB for special magistrates of \$382,874 and \$120,000 of funding in the Council Staff Services activity.

Other Operating Expenses

- This category is made of various small items, the largest of which are travel / training of \$73,277, advertising and promotion of \$40,000, miscellaneous services and charges of \$68,400 and hardware / software licenses and maintenance of \$177,876. The net change is being driven by increased costs for the Granicus system and other software / hardware.

AUTHORIZED POSITION CAP

A legislative assistant position was added to VAB as part of the budget process.

TDC - SEC 111.600 FS 125.104
 SUBFUND -- 132

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Bed / Tourist Development Tax	8,568,533	9,000,000	8,568,533	(4.8%)	(431,467)
Investment Pool / Interest Earnings	23,722	19,796	39,050	97.3%	19,254
Miscellaneous Revenue	241,820	0	0		0
Transfers from Fund Balance	1,057,938	0	0		0
TOTAL REVENUE	9,892,012	9,019,796	8,607,583	(4.6%)	(412,213)
EXPENDITURES					
Salaries	62,816	181,030	191,050	5.5%	10,020
Pension Costs	15,725	40,084	20,440	(49.0%)	(19,644)
Employer Provided Benefits	13,961	16,604	22,036	32.7%	5,432
Internal Service Charges	47,529	48,276	70,377	45.8%	22,101
Insurance Costs and Premiums	256	350	812	132.0%	462
Professional and Contractual Services	0	3,164	3,155	(0.3%)	(9)
Other Operating Expenses	6,436,385	7,323,339	6,883,780	(6.0%)	(439,559)
Indirect Cost	7,931	6,949	75,933	992.7%	68,984
Transfers to Other Funds	2,457,938	1,400,000	1,340,000	(4.3%)	(60,000)
TOTAL EXPENDITURES	9,042,541	9,019,796	8,607,583	(4.6%)	(412,213)
AUTHORIZED POSITION CAP					
		FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE	
Authorized Positions		2	2	0	
Part-Time Hours		1,600	1,600	0	

TOURIST DEVELOPMENT COUNCIL SUBFUND 132

BACKGROUND

Municipal Code Section 111.600 Florida Statutes 125.104

The Duval County Tourist Development Council (TDC) is the governing body that oversees the collection and distribution of the local-option tourist development tax authorized to counties by Florida Statutes. Jacksonville currently levies a six percent tourist development tax on transient accommodations in the city. Two percent is placed in this fund to promote tourism. The TDC uses this to fund a contract with *Visit Jacksonville* to advertise and market the city and its attractions via newspaper and magazine ads, publication of informative magazines and brochures, targeted marketing to travel writers and tour operators, and various other means of spreading the word about Jacksonville as an attractive destination for visitors.

REVENUE

Bed / Tourist Development Tax

- This represents the anticipated two cent tax levy on lodging for FY 20.

Investment Pool / Interest Earnings

- Is made up of anticipated interest earnings for FY 20.

EXPENDITURES

Salaries

- The net increase in this category is being driven by the anticipated pay increases to be effective October 1st related to collective.

Pension Costs

- The net decrease is being driven by the departure of the employee who was in the GEPP DB plan.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- The net increase is being driven by the addition of internal service estimates for the Copy Center / Central Mailroom and St. James building costs.

Other Operating Expenses

- This category is made of various small items and trust fund authorized expenditures which make up \$6,876,138 of the budget for this category. Additional detail for the uses of the trust fund authorized expenditures can be found in the budget ordinance 2019-504 schedule W.

Indirect Cost

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

Transfers to Other Funds

- This is a transfer, approved by the TDC, to the tourist development special revenue fund (SF 136).

AUTHORIZED POSITION CAP

The authorized position cap is unchanged.

TOURIST DEVELOPMENT SPECIAL REVENUE
 SUBFUND -- 136

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Transfers From Other Funds	0	1,400,000	1,340,000	(4.3%)	(60,000)
TOTAL REVENUE	0	1,400,000	1,340,000	(4.3%)	(60,000)
EXPENDITURES					
Other Operating Expenses	0	0	140,000		140,000
Contingencies	0	1,400,000	1,200,000	(14.3%)	(200,000)
TOTAL EXPENDITURES	0	1,400,000	1,340,000	(4.3%)	(60,000)

AUTHORIZED POSITION CAP	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
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TOURIST DEVELOPMENT SPECIAL REVENUE SUBFUND 136

BACKGROUND

Section 111.600 Florida Statutes 125.104:

The Duval County Tourist Development Council (TDC) is the governing body that oversees the collection and distribution of the local-option tourist development tax authorized to counties by Florida Statutes. This is an all-years subfund used by the TDC and should not house annual operating revenue or expenditures.

REVENUE

Transfers From Other Funds

- This represents the TDC approved transfer from the Tourist Development Council's annual operating fund (SF 132).

EXPENDITURES

Other Operating Expenses

- This category houses funding for CVB grants

Contingencies

- A portion of the funding from the TDC operating fund (SF 132) is being placed in a contingency for future appropriation.

DOWNTOWN INVESTMENT AUTHORITY
GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

	FY 17-18 ACTUAL	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Miscellaneous Revenue	46,408	40,600	51,300	26.4%	10,700
TOTAL REVENUE	46,408	40,600	51,300	26.4%	10,700
EXPENDITURES					
Salaries	536,995	587,957	659,955	12.2%	71,998
Pension Costs	66,057	105,579	87,352	(17.3%)	(18,227)
Employer Provided Benefits	49,418	73,144	71,223	(2.6%)	(1,921)
Internal Service Charges	640,161	451,793	746,045	65.1%	294,252
Insurance Costs and Premiums	2,010	2,482	2,494	0.5%	12
Professional and Contractual Services	632,966	430,000	530,000	23.3%	100,000
Other Operating Expenses	54,420	67,250	70,846	5.3%	3,596
Capital Outlay	0	2	2	0.0%	0
Supervision Allocation	(43,605)	(48,003)	(909,862)	1,795.4%	(861,859)
TOTAL EXPENDITURES	1,938,422	1,670,204	1,258,055	(24.7%)	(412,149)

AUTHORIZED POSITION CAP	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
Authorized Positions	7	8	1

DIVISION SUMMARY	FY 17-18 ACTUAL	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
DOWNTOWN INVESTMENT AUTHORITY	1,938,422	1,670,204	1,258,055	(24.7%)	(412,149)
DEPARTMENT TOTAL	1,938,422	1,670,204	1,258,055	(24.7%)	(412,149)

DOWNTOWN INVESTMENT AUTHORITY GENERAL FUND - GSD

BACKGROUND

The Downtown Investment Authority (DIA) was created by Ordinance 2012-364-E to revitalize Jacksonville's urban core by utilizing community redevelopment area (CRA) resources to spur economic development. The agency has oversight of the Downtown Northbank and Southbank CRA's as well as Public Parking (SF 412).

REVENUE

Miscellaneous Revenue

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

EXPENDITURES

Salaries

- The net increase in this category is due anticipated pay increases to be effective October 1st related to collective bargaining and the addition of a position as part of the budget process.

Pension Costs

- This category includes the FY 20 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this department by the City's internal service providers. The change is driven by an increase in OGC legal charges of 326,771.

Insurance Costs and Premiums

- This amount represents the general liability insurance cost.

Professional and Contractual Services

- This amount includes funding for market / feasibility studies, a five year plan update, surveys and appraisals.

Other Operating Expenses

- This category is made of various small items, the largest of which are event contributions of \$10,000, travel and training of \$19,500, and advertising and promotion of \$25,000.

Supervision Allocation

- The supervision allocation in DIA is being standardized to reflect the same methodology as OED uses with the three CRA's and various funds that it oversees. The offset to this will be the removal of a transfer in (revenue) from the Downtown CRAs. The administrative costs, including support staff, for the Downtown CRA's and Public Parking are included in this amount.

AUTHORIZED POSITION CAP

One position was added as part of the budget process.

PUBLIC PARKING
SUBFUND -- 412

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	3,431,568	3,557,013	3,600,008	1.2%	42,995
Fines and Forfeits	554,241	620,861	463,382	(25.4%)	(157,479)
Investment Pool / Interest Earnings	38,594	27,302	40,994	50.2%	13,692
Miscellaneous Revenue	57,602	60,514	58,249	(3.7%)	(2,265)
Transfers From Other Funds	22,453	0	0		0
Transfers from Fund Balance	734,231	626,597	176,794	(71.8%)	(449,803)
TOTAL REVENUE	4,838,688	4,892,287	4,339,427	(11.3%)	(552,860)
EXPENDITURES					
Salaries	1,306,090	1,415,823	1,461,957	3.3%	46,134
Salary & Benefit Lapse	0	(35,876)	(31,846)	(11.2%)	4,030
Pension Costs	284,477	279,545	288,780	3.3%	9,235
Employer Provided Benefits	277,913	340,822	330,606	(3.0%)	(10,216)
Internal Service Charges	583,112	680,041	690,981	1.6%	10,940
Insurance Costs and Premiums	98,947	123,987	115,855	(6.6%)	(8,132)
Professional and Contractual Services	0	0	2		2
Other Operating Expenses	504,720	697,139	726,344	4.2%	29,205
Capital Outlay	101,344	849,722	214,696	(74.7%)	(635,026)
Supervision Allocation	43,605	48,003	54,984	14.5%	6,981
Indirect Cost	268,965	316,287	264,040	(16.5%)	(52,247)
Contingencies	0	176,794	176,794	0.0%	0
Transfers to Other Funds	250,000	0	0		0
Cash Carryover	0	0	46,234		46,234
TOTAL EXPENDITURES	3,719,172	4,892,287	4,339,427	(11.3%)	(552,860)

AUTHORIZED POSITION CAP	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
Authorized Positions	36	36	0
Part-Time Hours	4,780	4,780	0

PUBLIC PARKING SUBFUND 412

BACKGROUND

The Office of Public Parking is a part of the Downtown Investment Authority. The agency manages city owned parking lots (Bay Street, Courthouse/Liberty Street, Forsythe Street, and JEA) and garages (City Hall Annex, Ed Ball, Main Library, St. James Building, Water Street and Yates Building). Revenues are generated through daily and monthly parking fees, as well as other fines and forfeitures.

REVENUE

Charges for Services

- This category includes the various parking and permit fees collected by public parking, the largest of which are monthly parking fees of \$1,951,964 and daily parking fees of \$1,170,546.

Fines and Forfeits

- This category contains net parking fines and vehicle immobilization fines. The change is due to a decrease in anticipated net parking fines of \$149,679.

Investment Pool / Interest Earnings

- This amount represents the anticipated interest earnings for FY 20.

Miscellaneous Revenue

- This category includes tenant revenue of \$43,024 and miscellaneous sales and charges of \$15,225.

Transfer from Fund Balance

- Fund balance is being appropriated to re-establish the pension reform contingency.

EXPENDITURES

Salaries

- The net increase in this category is mainly due to anticipated pay increases to be effective October 1st related to collective bargaining

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 20.

Pension Costs

- This category includes the FY 20 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this department by the City's internal service providers.

Insurance Costs and Premiums

- This amount includes general liability and miscellaneous insurance costs.

Other Operating Expenses

- This category is made of various small and several larger expenditures including repairs and maintenance costs of \$269,213, hardware/software maintenance and licenses cost of \$242,764 and credit card fees of \$127,735.

Capital Outlay

- Funding has been provided to replace and upgrade CCTV equipment at the Library and Yates garages.

Supervision Allocation

- This amount represents the administration cost of Downtown Investment Authority personnel that are allocated to this fund from the General Fund – GSD (SF 011).

Indirect Cost

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

Contingencies

- Funding is being set aside to re-establish the pension reform contingency.

Cash Carryover

- The residual revenue over expenditures is being placed in a cash carryover.

AUTHORIZED POSITION CAP

There are no changes in the authorized position cap.

DOWNTOWN ECONOMIC DEVELOPMENT FUND
 SUBFUND -- 75B

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Transfers From Other Funds	0	2,500,000	500,000	(80.0%)	(2,000,000)
TOTAL REVENUE	0	2,500,000	500,000	(80.0%)	(2,000,000)
EXPENDITURES					
Grants, Aids & Contributions	0	1,000,000	0	(100.0%)	(1,000,000)
Contingencies	0	0	500,000		500,000
Payment to Fiscal Agents	0	1,500,000	0	(100.0%)	(1,500,000)
TOTAL EXPENDITURES	0	2,500,000	500,000	(80.0%)	(2,000,000)

AUTHORIZED POSITION CAP	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
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DOWNTOWN ECONOMIC DEVELOPMENT FUND SUBFUND 75B

BACKGROUND

This trust fund was established as part of ordinance 2000-1079-E section 8. The fund is utilized for redevelopment projects in the City's Downtown Community Redevelopment Areas.

REVENUE

Transfers From Other Funds

- This represents a transfer from the General Fund – GSD (SF 011) to fund future downtown development projects approved by the Downtown Investment Authority.

EXPENDITURES

Contingencies

- The funding provided from the General Fund – GSD (SF 011), discussed above is being placed in a contingency for future appropriation.

EMPLOYEE SERVICES

GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

	FY 17-18 ACTUAL	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Miscellaneous Revenue	2,173	1,500	1,500	0.0%	0
TOTAL REVENUE	2,173	1,500	1,500	0.0%	0
EXPENDITURES					
Salaries	2,446,167	2,594,592	2,738,024	5.5%	143,432
Pension Costs	481,219	652,019	674,859	3.5%	22,840
Employer Provided Benefits	347,731	418,491	411,152	(1.8%)	(7,339)
Internal Service Charges	2,111,849	5,454,250	5,723,684	4.9%	269,434
Insurance Costs and Premiums	9,996	10,858	11,468	5.6%	610
Professional and Contractual Services	863,228	923,983	956,948	3.6%	32,965
Other Operating Expenses	455,967	733,600	790,600	7.8%	57,000
Capital Outlay	0	1	1	0.0%	0
Supervision Allocation	21,910	25,173	45,766	81.8%	20,593
TOTAL EXPENDITURES	6,738,067	10,812,967	11,352,502	5.0%	539,535

AUTHORIZED POSITION CAP	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
Authorized Positions	42	42	0
Part-Time Hours	2,644	2,644	0

DIVISION SUMMARY	FY 17-18 ACTUAL	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
EMPLOYEE & LABOR RELATIONS	1,167,777	1,331,850	1,251,215	(6.1%)	(80,635)
OFFICE OF DIRECTOR	472,269	491,571	501,754	2.1%	10,183
TALENT MANAGEMENT	5,098,022	8,989,546	9,599,533	6.8%	609,987
DEPARTMENT TOTAL	6,738,067	10,812,967	11,352,502	5.0%	539,535

EMPLOYEE SERVICES GENERAL FUND - GSD

BACKGROUND

The General Fund portion of the Employee Services Department consists of Employee and Labor Relations, Office of the Director, and Talent Management. This department was established by Budget Ordinance 2012-732-E.

REVENUES

Miscellaneous Revenue

- This amount represents the expected revenue due to sale of books, maps & regulations for FY 20.

EXPENDITURES

Salaries

- The net increase in this category is due to anticipated pay increases to be effective October 1st related to collective bargaining.

Pension Costs

- This category includes the FY 20 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The net increase is primarily driven by an increase of \$375,167 in IT computer system maintenance/security costs and somewhat offset by a reduction of \$124,113 in OGC legal cost allocation.

Professional and Contractual Services

- The increase in this category is due to a slight increase in anticipated professional services costs.

Other Operating Expenses

- The net increase in this category is primarily driven by a \$60,000 increase in tuition reimbursement program costs associated with collective bargaining.

Supervision Allocation

- This amount represents a portion of administrative costs for one employee who performs work in this subfund and Group Health (SF 571).

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged.

GROUP HEALTH
SUBFUND -- 571

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Charges for Services: Insurance Premiums	76,437,525	94,222,246	96,412,705	2.3%	2,190,459
Investment Pool / Interest Earnings	622,099	544,830	658,872	20.9%	114,042
Transfers from Fund Balance	17,765,818	6,000,133	10,092,275	68.2%	4,092,142
TOTAL REVENUE	94,825,441	100,767,209	107,163,852	6.3%	6,396,643
EXPENDITURES					
Salaries	602,842	694,391	683,336	(1.6%)	(11,055)
Salary & Benefit Lapse	0	(16,090)	(7,210)	(55.2%)	8,880
Pension Costs	97,834	113,617	119,057	4.8%	5,440
Employer Provided Benefits	64,632	81,880	91,449	11.7%	9,569
Internal Service Charges	160,862	174,653	173,207	(0.8%)	(1,446)
Insurance Costs and Premiums	87,111,793	98,875,579	105,221,688	6.4%	6,346,109
Professional and Contractual Services	382,511	579,000	654,000	13.0%	75,000
Other Operating Expenses	10,495	26,420	26,420	0.0%	0
Capital Outlay	0	1	1	0.0%	0
Supervision Allocation	(21,910)	(25,173)	(45,766)	81.8%	(20,593)
Indirect Cost	73,073	194,129	178,868	(7.9%)	(15,261)
Contingencies	0	68,802	68,802	0.0%	0
TOTAL EXPENDITURES	88,482,133	100,767,209	107,163,852	6.3%	6,396,643

AUTHORIZED POSITION CAP

	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
Authorized Positions	9	9	0
Part-Time Hours	3,440	3,440	0

GROUP HEALTH SUBFUND 571

BACKGROUND

This Internal Service Fund provides for the costs of group hospitalization, life insurance and other types of employee insurances. The City of Jacksonville switched its health insurance to a self-insurance plan in 2015, pursuant to ordinance 2014-546.

REVENUE

Charges for Services: Insurance Premiums

- The category includes revenue from billings to the using agencies for premiums paid from this fund. The changes is due to a \$2,190,459 net increase in Employers and Employees Health Insurance Premium costs.

Investment Pool / Interest Earnings

- Is made up of anticipated interest earnings for FY 20.

Transfers from Fund Balance

- Fund balance is being appropriated to re-establish the pension reform contingency, to provide additional funding for the GO365 program and to hold health insurance premiums flat.

EXPENDITURES

Salaries

- The net increase in this category is due anticipated pay increases to be effective October 1st related to collective bargaining.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 20.

Pension Costs

- This category includes the FY 20 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this department by the City's internal service providers.

Insurance Costs and Premiums

- The bulk of the funding in this category is for the employee and employer insurance premiums paid for health, dental, life and vision. The change is being driven by a \$6,346,109 increase in Group Health Claims Paid required by the actuary.

Professional and Contractual Services

- This category includes funding for consulting / actuary services for the City's self-insurance health plan, the employee assistance program, the flexible spending accounting administrator and Cobra / affordable care act compliance.

Other Operating Expenses

- This category is made of various small items, the largest of which is miscellaneous non-departmental expenditures of \$18,000.

Supervision Allocation

- This amount represents the allocation of a portion of the costs for a position that was added to assist with benefit claims as well as the increased workload for the expanded defined contribution pension plan. The decrease in this category is due to a re-alignment of the allocation distribution.

Indirect Cost

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

Contingencies

- Funding is being set aside to re-establish the pension reform contingency.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged.

CITY WELLNESS AND FITNESS
 SUBFUND -- 64H

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Investment Pool / Interest Earnings	578	0	0		0
Miscellaneous Revenue	200,000	200,000	200,000	0.0%	0
TOTAL REVENUE	200,578	200,000	200,000	0.0%	0
EXPENDITURES					
Professional and Contractual Services	454,664	200,000	200,000	0.0%	0
TOTAL EXPENDITURES	454,664	200,000	200,000	0.0%	0

AUTHORIZED POSITION CAP	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
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CITY WELLNESS AND FITNESS SUBFUND 64H

BACKGROUND

Code Section: 111.471

This fund was created and the funds from that special revenue fund were transferred in. The funding can be used for fitness activities, wellness programs, equipment, biometric testing services, rewards programs, and all other products and services deemed necessary, including the services of an independent contractor to manage the programs.

REVENUE

Miscellaneous Revenue

- This revenue represents private contributions from Florida Blue for the wellness and fitness program for FY 20.

EXPENDITURES

Professional and Contractual Services

- The available funding of \$200,000 is being appropriated to fund wellness and fitness program expenditures.

FINANCE AND ADMINISTRATION

GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

	FY 17-18 ACTUAL	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	66,096	66,096	0	(100.0%)	(66,096)
Miscellaneous Revenue	23,146	24,886	16,968	(31.8%)	(7,918)
Contribution From Local Units	0	0	66,096		66,096
TOTAL REVENUE	89,242	90,982	83,064	(8.7%)	(7,918)
EXPENDITURES					
Salaries	5,798,511	6,565,291	7,041,233	7.2%	475,942
Pension Costs	1,292,233	1,452,888	1,489,630	2.5%	36,742
Employer Provided Benefits	714,071	947,728	980,628	3.5%	32,900
Internal Service Charges	3,089,568	2,659,610	2,668,875	0.3%	9,265
Insurance Costs and Premiums	26,178	28,902	31,001	7.3%	2,099
Professional and Contractual Services	626,066	1,115,375	1,098,000	(1.6%)	(17,375)
Other Operating Expenses	192,661	198,929	240,898	21.1%	41,969
Capital Outlay	24,373	1	2	100.0%	1
Debt Service	80,549	100,000	100,000	0.0%	0
Grants, Aids & Contributions	334,052	1	1	0.0%	0
TOTAL EXPENDITURES	12,178,262	13,068,725	13,650,268	4.4%	581,543
AUTHORIZED POSITION CAP					
		FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE	
Authorized Positions		105	109	4	
Part-Time Hours		6,160	6,160	0	
DIVISION SUMMARY					
	FY 17-18 ACTUAL	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
ACCOUNTING	4,248,245	4,314,970	4,871,517	12.9%	556,547
BUDGET OFFICE	1,018,858	1,268,585	1,339,518	5.6%	70,933
OFFICE OF THE DIRECTOR	2,940,879	3,146,004	3,091,701	(1.7%)	(54,303)
PROCUREMENT	2,869,766	3,189,032	3,201,185	0.4%	12,153
TREASURY	1,100,515	1,150,134	1,146,347	(0.3%)	(3,787)
DEPARTMENT TOTAL	12,178,262	13,068,725	13,650,268	4.4%	581,543

FINANCE AND ADMINISTRATION GENERAL FUND - GSD

BACKGROUND

The Finance and Administration Department houses the Office of the Director (including the Grants and Contract Compliance Office and the Gateway Customer Service Center), Accounting, the Budget Office, Treasury, and Procurement (including the Equal Business Opportunity Office and the Ombudsman).

REVENUE

Miscellaneous Revenue

- This budget represents accounting service charges and payroll miscellaneous fees including child support deductions, union/police charity, and Tourist Development Council fees.

Contributions From Local Units

- This category houses revenue generated by the Equal Business Opportunity office for training it provides to other independent authorities. The FY 20 moved this revenue from the Charges for Services category.

EXPENDITURES

Salaries

- The net increase in this category is mainly due to anticipated pay increases to be effective October 1st related to collective bargaining and the impact of adding three funded positions within Accounting.

Pension Costs

- This category includes the FY 20 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The change is being driven by the additional positions.

Internal Service Charges

This category includes all of the estimated internal service billings for the various services provided to this department by the City's internal service providers.

Insurance Costs and Premiums

- This category includes an allocation for general liability and miscellaneous insurance.

Professional and Contractual Services

- This budget includes funding for arbitrage liability assessments, legal and actuary services, financial advisory services, the full cost (indirect) allocation study, and continuing education and mentoring programs for small and emerging business.

Other Operating Expenses

- This category is made of various small items, the largest of which are travel and training (\$55,585) and hardware/software licensing / maintenance (\$50,921). The change is mainly due to one-time training costs of \$25,750 related to 1Cloud.

Debt Service

- This category includes funding for banking service charges.

AUTHORIZED POSITION CAP

Four positions were added as part of the budget process. Three funded positions were added to Accounting and one unfunded position was added to the Budget Office.

DRIVER ED SAFETY TRUST FUND-SEC 111.390
 SUBFUND -- 1HA

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	300,093	300,000	260,000	(13.3%)	(40,000)
Investment Pool / Interest Earnings	10,506	0	0		0
TOTAL REVENUE	310,599	300,000	260,000	(13.3%)	(40,000)
EXPENDITURES					
Grants, Aids & Contributions	253,050	300,000	260,000	(13.3%)	(40,000)
TOTAL EXPENDITURES	253,050	300,000	260,000	(13.3%)	(40,000)

AUTHORIZED POSITION CAP	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
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DRIVER EDUCATION SAFETY TRUST FUND SUBFUND 1HA

BACKGROUND

Section 111.390: The Driver Education Safety all-years trust fund houses funding revenue generated by a \$3 levy on each civil traffic penalty. The funding is used for driver education safety programs in public and non-public schools. The expenditures budgeted are a pass-through to the Duval County School System which manage the program.

REVENUE

Charges for Services

- This category reflects the anticipated traffic court criminal and civil service charge fines for FY 20.

EXPENDITURES

Grants, Aids, and Contributions

- This is a pass-through to the Duval County School System.

COURT COSTS \$65 FEE FS: 939.185
SUBFUND -- 1S1

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR PERCENT	DOLLAR
REVENUE					
COURTS					
Charges for Services	702,730	679,854	653,640	(3.9%)	(26,214)
Miscellaneous Revenue	33,962	30,465	37,467	23.0%	7,002
	<u>736,692</u>	<u>710,319</u>	<u>691,107</u>	(2.7%)	(19,212)
FINANCE AND ADMINISTRATION					
Charges for Services	234,468	226,618	217,880	(3.9%)	(8,738)
	<u>234,468</u>	<u>226,618</u>	<u>217,880</u>	(3.9%)	(8,738)
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Investment Pool / Interest Earnings	7,331	6,600	6,520	(1.2%)	(80)
Transfers From Other Funds	64,740	290,000	0	(100.0%)	(290,000)
Transfers from Fund Balance	522,903	88,437	95,757	8.3%	7,320
	<u>594,974</u>	<u>385,037</u>	<u>102,277</u>	(73.4%)	(282,760)
TOTAL REVENUE	<u><u>1,566,134</u></u>	<u><u>1,321,974</u></u>	<u><u>1,011,264</u></u>	(23.5%)	(310,710)
EXPENDITURES					
COURTS					
Salaries	450,033	472,946	364,342	(23.0%)	(108,604)
Pension Costs	68,628	73,465	50,427	(31.4%)	(23,038)
Employer Provided Benefits	92,118	114,336	84,843	(25.8%)	(29,493)
Internal Service Charges	10,373	13,210	14,641	10.8%	1,431
Insurance Costs and Premiums	1,725	1,995	1,534	(23.1%)	(461)
Professional and Contractual Services	327,708	333,508	125,000	(62.5%)	(208,508)
Other Operating Expenses	21,631	32,694	35,534	8.7%	2,840
Library Materials	86,967	53,202	51,407	(3.4%)	(1,795)
Cash Carryover	0	0	65,656		65,656
	<u>1,059,183</u>	<u>1,095,356</u>	<u>793,384</u>	(27.6%)	(301,972)
FINANCE AND ADMINISTRATION					
Other Operating Expenses	224,146	226,618	217,880	(3.9%)	(8,738)
	<u>224,146</u>	<u>226,618</u>	<u>217,880</u>	(3.9%)	(8,738)
TOTAL EXPENDITURES	<u><u>1,283,329</u></u>	<u><u>1,321,974</u></u>	<u><u>1,011,264</u></u>	(23.5%)	(310,710)

AUTHORIZED POSITION CAP		FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
Authorized Positions		10	9	(1)
Part-Time Hours		2,290	0	(2,290)

**COURT COSTS \$65 FEE FS: 939.185
SUBFUND 1S1**

BACKGROUND

Municipal Code Section 111.385 and the Florida Statute Section 939.185 authorize a \$65 fee on felony, misdemeanor, or criminal traffic offenses. This revenue is split into four separate activities which receive 25% of the total revenue: Legal Aid, Duval County Law Library, Juvenile Drug Court, and Judicial Support.

REVENUE

Courts

Charges for Services

- This amount represents three 25% pieces of the anticipated FY 20 revenue to be received related to F.S 939.185 for the Duval County Law Library, Judicial Support, and Juvenile Drug Court.

Miscellaneous Revenue

- This amount represents additional revenue received by the Duval County Law Library.

Finance and Administration

Charges for Services

- This amount represents 25% of the anticipated FY 20 revenue to be received related to F.S 939.185 for legal Aid.

Non-Departmental / Fund Level Activates

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 20.

Transfers from Fund Balance

- A fund balance appropriation is being budgeted to cover the funding shortfall in the Juvenile Drug Court activity.

EXPENDITURES

Courts

Salaries and Benefits

- The reduction in salaries, pension costs and employer provided benefits is due to the movement of one position within the Judicial Support activity being moved into the General Fund – GSD as well as the unfunding of two additional positions.

Professional and Contractual Services

- The reduction is due to the removal of the FY 19 onetime funding provided by the General Fund – GSD for the juvenile drug court.

Cash Carryover

- The remaining balance within the Judicial Support activity has been placed in a cash carryover.

Finance and Administration

Other Operating Expenses

- This amount represents a pass-through contract with Legal Aid that is administered by the Office of Grant and Contract Compliance.

AUTHORIZED POSITION CAP

A position within the Judicial Support activity was transferred to the General Fund – GSD as part of the budget process. The 2,290 part-time hours were moved to subfund 15V, teen court programs trust, as part of the budget process.

MOTOR VEHICLE INSPECTION - SEC 110.407
SUBFUND -- 431

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	432,772	415,500	375,600	(9.6%)	(39,900)
Investment Pool / Interest Earnings	3,254	2,284	4,196	83.7%	1,912
Transfers from Fund Balance	78,371	85,092	41,342	(51.4%)	(43,750)
TOTAL REVENUE	514,396	502,876	421,138	(16.3%)	(81,738)
EXPENDITURES					
Salaries	184,819	241,024	213,479	(11.4%)	(27,545)
Salary & Benefit Lapse	0	(15,070)	(10,252)	(32.0%)	4,818
Pension Costs	45,514	40,545	42,508	4.8%	1,963
Employer Provided Benefits	49,065	71,378	53,489	(25.1%)	(17,889)
Internal Service Charges	36,612	39,600	46,751	18.1%	7,151
Insurance Costs and Premiums	1,783	1,972	1,921	(2.6%)	(51)
Professional and Contractual Services	0	1	1	0.0%	0
Other Operating Expenses	9,517	16,036	12,236	(23.7%)	(3,800)
Capital Outlay	0	1	1	0.0%	0
Indirect Cost	38,567	74,040	61,004	(17.6%)	(13,036)
Contingencies	0	33,349	0	(100.0%)	(33,349)
TOTAL EXPENDITURES	365,876	502,876	421,138	(16.3%)	(81,738)

AUTHORIZED POSITION CAP

	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
Authorized Positions	7	6	(1)
Part-Time Hours	3,616	3,616	0

MOTOR VEHICLE INSPECTION SUBFUND 431

BACKGROUND

Section: 110.407

The Fleet Management Division manages the inspection stations for school buses and city vehicles. Ordinance 2019-183-E repealed chapter 220 Vehicles for Hire so the FY20 budget does not include any revenue associated with that section.

REVENUE

Charges for Services

- This category includes wrecker application fees and inspection revenue for school buses.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 20.

Transfers from Fund Balance

- Fund balance is being appropriated to balance the fund.

EXPENDITURES

Salaries

- The net decrease is due to the elimination of one position in the fund as part of the budget process.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 20.

Employer Provided Benefits

- The net decrease is due to the elimination of one position in the fund as part of the budget process.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The net increase is being driven by a FY 20 only allocation of \$4,823 for IT equipment refresh.

Insurance Costs and Premiums

- This amount includes general liability and miscellaneous insurance costs.

Other Operating Expenses

- This category is made of various small items, the largest of which is miscellaneous services and charges of \$4,000. The decrease is being driven by the removal of \$3,000 for MVI background checks.

Indirect Cost

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

AUTHORIZED POSITION CAP

One position was eliminated as part of the budget process.

FLEET MGMT - OPERATIONS
 SUBFUND -- 511

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	28,276,894	31,708,893	33,048,337	4.2%	1,339,444
Investment Pool / Interest Earnings	(58)	7,000	7,000	0.0%	0
Miscellaneous Revenue	545,330	514,000	464,000	(9.7%)	(50,000)
Transfers from Fund Balance	0	492,591	621,203	26.1%	128,612
TOTAL REVENUE	28,822,166	32,722,484	34,140,540	4.3%	1,418,056
EXPENDITURES					
Salaries	3,899,026	4,848,150	5,179,506	6.8%	331,356
Salary & Benefit Lapse	0	(236,003)	(272,816)	15.6%	(36,813)
Pension Costs	949,403	1,054,967	1,065,348	1.0%	10,381
Employer Provided Benefits	923,863	1,187,385	1,112,692	(6.3%)	(74,693)
Internal Service Charges	1,184,753	1,010,025	1,084,246	7.3%	74,221
Insurance Costs and Premiums	42,804	45,440	48,075	5.8%	2,635
Professional and Contractual Services	446,107	510,800	545,770	6.8%	34,970
Other Operating Expenses	21,761,348	22,797,932	23,906,719	4.9%	1,108,787
Capital Outlay	158,052	2	2	0.0%	0
Supervision Allocation	(60,793)	(67,058)	(69,092)	3.0%	(2,034)
Indirect Cost	736,142	949,641	918,887	(3.2%)	(30,754)
Contingencies	0	621,203	621,203	0.0%	0
TOTAL EXPENDITURES	30,040,705	32,722,484	34,140,540	4.3%	1,418,056

AUTHORIZED POSITION CAP

	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
Authorized Positions	108	108	0
Part-Time Hours	9,802	9,802	0

FLEET MANAGEMENT – OPERATIONS SUBFUND 511

BACKGROUND

This internal service fund accumulates and allocates the costs of the operation of the City's fleet management / motor pool activity. This fund, as with other internal service funds, recovers its costs via charges to its users/customers. Fleet Management is responsible for all of the maintenance and fueling of the entire City owned vehicle fleet including most independent authorities, and the Duval County School Board.

REVENUE

Charges for Services

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

Investment Pool / Interest Earnings

- Is made up of anticipated interest earnings for FY 20.

Miscellaneous Revenue

- The category includes estimated revenue for warranty work, contribution-loss deductibles, contract parking and other miscellaneous revenues.

Transfers from Fund Balance

- Fund balance is being appropriated to re-establish the pension reform contingency.

EXPENDITURES

Salaries

- The net increase in this category is due anticipated pay increases to be effective October 1st related to collective bargaining.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 20.

Pension Costs

- This category includes the FY 20 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The decrease is due to a reduction in workers compensation insurance of \$89,400.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The increase is driven by a FY 20 only charge of \$61748 for IT equipment refresh.

Insurance Costs and Premiums

- This amount includes general liability and miscellaneous insurance costs.

Professional and Contractual Services

- The amount includes \$515,870 in contractual services for the outsourced parts provider and \$29,900 for uniform cleaning service.

Other Operating Expenses

- This category is made of various small items and several large expenditures including fuel (\$14.4 million), parts (\$4.25 million) and sublet repairs (\$3.9 million). The increase is being driven by a \$600,000 increase in sublet repairs and a \$366,069 increase in fuel costs.

Supervision Allocation

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

Indirect Cost

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

Contingencies

- Funding is being set aside to re-establish the pension reform contingency.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged.

FLEET MGMT - VEHICLE REPLACEMENT
SUBFUND -- 512

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	24,614,264	29,709,934	32,900,470	10.7%	3,190,536
Investment Pool / Interest Earnings	97,717	67,283	212,303	215.5%	145,020
Miscellaneous Revenue	1,782,757	1,765,000	1,630,188	(7.6%)	(134,812)
Debt Funding: Debt Management Fund	12,047,638	0	0		0
Transfers from Fund Balance	2,140,011	11,342	21,471	89.3%	10,129
TOTAL REVENUE	40,682,386	31,553,559	34,764,432	10.2%	3,210,873
EXPENDITURES					
Salaries	151,878	159,649	166,554	4.3%	6,905
Pension Costs	36,644	42,556	43,332	1.8%	776
Employer Provided Benefits	32,561	39,133	37,634	(3.8%)	(1,499)
Internal Service Charges	9,248	9,433	10,781	14.3%	1,348
Insurance Costs and Premiums	586	625	654	4.6%	29
Professional and Contractual Services	0	5,000	5,000	0.0%	0
Other Operating Expenses	1,129	903,354	484,209	(46.4%)	(419,145)
Capital Outlay	482,817	1	1	0.0%	0
Capital Outlay - Debt Funded	5,660,547	0	0		0
Supervision Allocation	60,793	67,058	69,092	3.0%	2,034
Indirect Cost	46,015	74,741	154,104	106.2%	79,363
Contingencies	0	21,471	21,471	0.0%	0
Transfers to Other Funds	21,376,239	21,811,138	25,481,850	16.8%	3,670,712
Debt Management Fund Repayments	5,874,117	8,419,400	8,289,750	(1.5%)	(129,650)
TOTAL EXPENDITURES	33,732,574	31,553,559	34,764,432	10.2%	3,210,873

AUTHORIZED POSITION CAP	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
Authorized Positions	3	3	0

FLEET MANAGEMENT - VEHICLE REPLACEMENT SUBFUND 512

BACKGROUND

This is an internal service fund that accounts for the replacement of City owned vehicles. Including the operating costs associated with vehicle replacement.

REVENUE

Charges for Services

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

Investment Pool / Interest Earnings

- Is made up of anticipated interest earnings for FY 20.

Miscellaneous Revenue

- This represents anticipated revenue from the sale of surplus vehicles and contribution loss deductible revenue.

Transfers from Fund Balance

- Fund balance is being appropriated to re-establish the pension reform contingency.

EXPENDITURES

Salaries

- The net increase in this category is due anticipated pay increases to be effective October 1st related to collective bargaining.

Pension Costs

- This category includes the FY 20 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers.

Insurance Costs and Premiums

- This amount includes general liability insurance costs.

Professional and Contractual Services

- Professional services funding is budgeted each year for forensic engineering services.

Other Operating Expenses

- This category is made of various small items, the largest of which are miscellaneous services and charges of \$42,500 which are used to pay costs related to tag and titles for city vehicles and \$440,830 in external vehicle leases for JSO. The net decrease is due to a \$419,170 reduction in vehicle leases for JSO.

Supervision Allocation

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

Indirect Cost

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

Contingencies

- Funding is being set aside to re-establish the pension reform contingency.

Transfers to Other Funds

- This amount represents the excess revenue over expenditure total in this subfund that is available to fund a portion of the FY 20 vehicle replacements and is being transferred to the Direct Vehicle Replacement fund (SF 513).

Debt Management Fund Repayments

- This amount represents the interest and principal debt repayment for vehicles purchased with borrowed funds.

AUTHORIZED POSITION CAP

The authorized cap in this fund is unchanged.

FLEET MGMT - DIRECT REPLACEMENT
 SUBFUND -- 513

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Investment Pool / Interest Earnings	160,970	138,310	190,695	37.9%	52,385
Transfers From Other Funds	21,676,239	30,861,962	27,122,663	(12.1%)	(3,739,299)
Transfers from Fund Balance	2,899,773	200,000	0	(100.0%)	(200,000)
TOTAL REVENUE	24,736,982	31,200,272	27,313,358	(12.5%)	(3,886,914)
EXPENDITURES					
Other Operating Expenses	487,877	0	0		0
Capital Outlay	19,031,719	31,200,272	27,313,358	(12.5%)	(3,886,914)
TOTAL EXPENDITURES	19,519,596	31,200,272	27,313,358	(12.5%)	(3,886,914)

AUTHORIZED POSITION CAP	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
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FLEET MANAGEMENT - DIRECT REPLACEMENT SUBFUND 513

BACKGROUND

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

REVENUE

Investment Pool / Interest Earnings

- Is made up of anticipated interest earnings for FY 20.

Transfers From Other Funds

- This amount represents a transfer from the Vehicle Replacement fund (SF 512) of \$25,481,850 and a one-time transfer from the General Fund – GSD for 1,640,813 to fund all FY 20 vehicle replacement with cash.

EXPENDITURES

Capital Outlay

- This is the total capital requirement for the FY 20 vehicle replacements. The budget ordinance schedule B4c contains a complete list of all vehicles proposed to be replaced / purchased in FY 20.

COPY CENTER / CENTRAL MAILROOM
SUBFUND -- 521

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	2,669,544	2,606,946	2,850,180	9.3%	243,234
Investment Pool / Interest Earnings	5,239	5,527	8,551	54.7%	3,024
Miscellaneous Revenue	139	0	0		0
Transfers from Fund Balance	0	18,594	23,458	26.2%	4,864
TOTAL REVENUE	2,674,922	2,631,067	2,882,189	9.5%	251,122
EXPENDITURES					
Salaries	167,672	174,610	182,907	4.8%	8,297
Pension Costs	34,229	39,478	46,852	18.7%	7,374
Employer Provided Benefits	36,692	45,292	45,124	(0.4%)	(168)
Internal Service Charges	29,527	30,018	35,307	17.6%	5,289
Insurance Costs and Premiums	665	727	761	4.7%	34
Professional and Contractual Services	1,230,047	1,443,676	1,444,986	0.1%	1,310
Other Operating Expenses	783,732	764,864	893,850	16.9%	128,986
Capital Outlay	4,012	1	1	0.0%	0
Supervision Allocation	0	0	0		0
Indirect Cost	105,595	108,943	208,943	91.8%	100,000
Contingencies	0	23,458	23,458	0.0%	0
TOTAL EXPENDITURES	2,392,171	2,631,067	2,882,189	9.5%	251,122

AUTHORIZED POSITION CAP

	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
Authorized Positions	5	5	0

COPY CENTER / CENTRAL MAILROOM SUBFUND 521

BACKGROUND

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

REVENUE

Charges for Services

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

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 20.

Transfers from Fund Balance

- Fund balance is being appropriated to re-establish the pension reform contingency.

EXPENDITURES

Salaries

- The net increase in this category is due anticipated pay increases to be effective October 1st related to collective bargaining.

Pension Costs

- This category includes the FY 20 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The increase is being driven by a FY 20 only charge for IT equipment refresh of \$5,535.

Professional and Contractual Services

- The amount includes \$44,986 for mail courier delivery and \$1,400,000 for the City's consolidated copier contract.

Other Operating Expenses

- This category is made of various small items and other larger expenditures including citywide postage of \$550,000 and citywide outside printing / binding of \$247,985.

Indirect Cost

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

Contingencies

- Funding is being set aside to re-establish the pension reform contingency.

AUTHORIZED POSITION CAP

The authorized cap in this fund is unchanged.

ITD OPERATIONS
SUBFUND -- 531

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	25,160,040	32,971,972	35,152,255	6.6%	2,180,283
Investment Pool / Interest Earnings	34,343	34,526	47,153	36.6%	12,627
Miscellaneous Revenue	8,086	2,000	400	(80.0%)	(1,600)
Transfers from Fund Balance	2,705	1,017,931	1,276,284	25.4%	258,353
TOTAL REVENUE	25,205,174	34,026,429	36,476,092	7.2%	2,449,663
EXPENDITURES					
Salaries	8,005,667	9,264,305	9,845,247	6.3%	580,942
Salary & Benefit Lapse	0	(321,862)	(210,384)	(34.6%)	111,478
Pension Costs	2,035,571	2,216,346	2,275,212	2.7%	58,866
Employer Provided Benefits	936,304	1,267,824	1,245,038	(1.8%)	(22,786)
Internal Service Charges	1,703,045	5,069,680	6,509,863	28.4%	1,440,183
Insurance Costs and Premiums	118,301	119,017	139,450	17.2%	20,433
Professional and Contractual Services	2,506,347	5,702,036	6,241,035	9.5%	538,999
Other Operating Expenses	6,717,476	8,414,105	8,317,051	(1.2%)	(97,054)
Capital Outlay	190,347	1	1	0.0%	0
Grants, Aids & Contributions	0	0	19,868		19,868
Supervision Allocation	(184,538)	(235,788)	(219,726)	(6.8%)	16,062
Indirect Cost	885,123	1,254,481	1,037,153	(17.3%)	(217,328)
Contingencies	0	1,276,284	1,276,284	0.0%	0
TOTAL EXPENDITURES	22,913,644	34,026,429	36,476,092	7.2%	2,449,663

AUTHORIZED POSITION CAP

	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
Authorized Positions	121	121	0
Part-Time Hours	14,660	14,660	0

ITD OPERATIONS SUBFUND 531

BACKGROUND

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

REVENUE

Charges for Services

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

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 20.

Transfers from Fund Balance

- Fund balance is being appropriated to re-establish the pension reform contingency.

EXPENDITURES

Salaries

- The net increase in this category is due anticipated pay increases to be effective October 1st related to collective bargaining as well as an increase of \$42,205 in part-time salaries.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 20.

Pension Costs

- This category includes the FY 20 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The increase is driven by \$186,701 in IT equipment refresh charges as well as \$1.27 million increase in IT system development charges related to 1Cloud.

Insurance Costs and Premiums

- This amount includes general liability and miscellaneous insurance costs.

Professional and Contractual Services

- The FY 20 funding includes \$1,055,287 in IT contract employees, \$4,440,748 in software hosting costs and \$745,000 for the desktop services contract.

Other Operating Expenses

- This category is made of various small items and several large expenditures including data storage costs (\$465,000), wireless communications (\$840,000), telephone / data lines (\$2.5 million) and hardware/software license and maintenance agreements (\$4.06 million).

Grants, Aids and Contributions

- This amount reflects a payment to JEA for fiber connection to Cecil 911 center per the MOU.

Supervision Allocation

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

Indirect Cost

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

Contingencies

- Funding is being set aside to re-establish the pension reform contingency.

AUTHORIZED POSITION CAP

The authorized cap in this fund is unchanged.

RADIO COMMUNICATIONS
SUBFUND -- 534

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	5,761,923	4,603,297	4,855,694	5.5%	252,397
Investment Pool / Interest Earnings	15,479	12,312	29,901	142.9%	17,589
Miscellaneous Revenue	1,895	0	0		0
Debt Funding: Debt Management Fund	60,000	0	0		0
Transfers from Fund Balance	0	63,531	79,398	25.0%	15,867
TOTAL REVENUE	5,839,297	4,679,140	4,964,993	6.1%	285,853
EXPENDITURES					
Salaries	530,103	569,259	589,503	3.6%	20,244
Salary & Benefit Lapse	0	(11,592)	(8,548)	(26.3%)	3,044
Pension Costs	121,153	131,199	124,775	(4.9%)	(6,424)
Employer Provided Benefits	116,121	138,376	125,538	(9.3%)	(12,838)
Internal Service Charges	237,883	246,240	151,872	(38.3%)	(94,368)
Insurance Costs and Premiums	5,998	6,657	6,978	4.8%	321
Professional and Contractual Services	83,685	1	1	0.0%	0
Other Operating Expenses	1,094,006	1,146,216	1,184,948	3.4%	38,732
Capital Outlay	974,079	440,550	468,807	6.4%	28,257
Capital Outlay - Debt Funded	51,119	0	0		0
Grants, Aids & Contributions	222,828	236,530	236,530	0.0%	0
Supervision Allocation	184,538	235,788	219,726	(6.8%)	(16,062)
Indirect Cost	106,811	155,310	155,945	0.4%	635
Contingencies	0	79,398	79,398	0.0%	0
Transfers to Other Funds	91,980	0	0		0
Debt Management Fund Repayments	1,255,572	1,305,208	1,629,520	24.8%	324,312
TOTAL EXPENDITURES	5,075,877	4,679,140	4,964,993	6.1%	285,853

AUTHORIZED POSITION CAP	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
Authorized Positions	10	10	0

RADIO COMMUNICATIONS SUBFUND 534

BACKGROUND

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

REVENUE

Charges for Services

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

Investment Pool / Interest Earnings

- Is made up of anticipated interest earnings for FY 20.

Transfers from Fund Balance

- Fund balance is being appropriated to re-establish the pension reform contingency.

EXPENDITURES

Salaries

- The net increase in this category is due anticipated pay increases to be effective October 1st related to collective bargaining.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 20.

Pension Costs

- This category includes the FY 20 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The decrease is driven by the removal of the radio equipment refresh allocation as well as a \$78,878 decrease in the computer system maintenance / security allocation.

Insurance Costs and Premiums

- This amount includes general liability and miscellaneous insurance costs.

Other Operating Expenses

- This category is made of various small items and several large expenditures including repairs and maintenance supplies (\$122,400), repairs and maintenance costs (\$232,500) and the license / maintenance agreement with Motorola (\$637,659).

Capital Outlay

- Funding has been provided to purchase required equipment for new rescue units at fire stations 11, 12 and 41, fire station 65, 30 JFRD relief positions, and to provide funding for the Radio – Microwave Network Radio Sites IT project.

Grants, Aids & Contributions

- This represents the payment to JEA for the estimated JEA operating costs.

Supervision Allocation

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

Indirect Cost

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

Contingencies

- Funding is being set aside to re-establish the pension reform contingency.

Debt Management Fund Repayments

- The budgeted amount includes debt repayment for the P25 fire station paging project and for the first coast radio buyout as detailed on the B4 schedule.

AUTHORIZED POSITION CAP

The authorized cap in this fund is unchanged.

TECHNOLOGY SYSTEM DEVELOPMENT
 SUBFUND -- 536

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	0	2,232,336	0	(100.0%)	(2,232,336)
Investment Pool / Interest Earnings	44,514	0	0		0
Transfers From Other Funds	0	291,619	0	(100.0%)	(291,619)
Transfers from Fund Balance	1,923,123	0	213,037		213,037
TOTAL REVENUE	1,967,637	2,523,955	213,037	(91.6%)	(2,310,918)
EXPENDITURES					
Capital Outlay	7,220	0	0		0
Capital Outlay - Debt Funded	478,303	0	0		0
Debt Management Fund Repayments	1,312,297	961,024	213,037	(77.8%)	(747,987)
Cash Carryover	0	1,562,931	0	(100.0%)	(1,562,931)
TOTAL EXPENDITURES	1,797,820	2,523,955	213,037	(91.6%)	(2,310,918)

AUTHORIZED POSITION CAP

FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
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TECHNOLOGY SYSTEM DEVELOPMENT SUBFUND 536

BACKGROUND

In prior years, this internal service fund housed IT system development projects. Projects in the IT 5 year plan cross fiscal years so as part of FY 18, this fund was replaced in FY 19 with an all-years fund (SF 53A). This fund will continue to pay the debt payments for loans issued prior to FY 18. The final debt service payment will be in FY 21.

REVENUE

Transfers from Fund Balance

- Fund balance is being appropriated to pay the FY 20 debt management fund repayments.

EXPENDITURES

Debt Management Fund Repayments

- This amount represents the FY 20 interest and principal payback for loans issued for projects paid for out of this fund.

TECHNOLOGY EQUIPMENT REFRESH
SUBFUND -- 537

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	1,610,472	2,245,602	2,454,330	9.3%	208,728
Investment Pool / Interest Earnings	5,670	0	6,000		6,000
Transfers From Other Funds	91,980	0	0		0
TOTAL REVENUE	1,708,123	2,245,602	2,460,330	9.6%	214,728
EXPENDITURES					
Professional and Contractual Services	74,463	184,360	165,770	(10.1%)	(18,590)
Other Operating Expenses	615,246	1,600,106	1,327,269	(17.1%)	(272,837)
Capital Outlay	931,453	399,685	810,677	102.8%	410,992
Cash Carryover	0	61,451	156,614	154.9%	95,163
TOTAL EXPENDITURES	1,621,162	2,245,602	2,460,330	9.6%	214,728

AUTHORIZED POSITION CAP

	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
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TECHNOLOGY EQUIPMENT REFRESH SUBFUND 537

BACKGROUND

This internal service fund accounts for the refresh and replacement of the City's technology equipment and infrastructure including computers, servers, network equipment and uninterrupted power supply equipment. All proposed equipment will be purchased with pay-go funds derived from customer repayments from current and prior year equipment refresh items. Detail on the expenditures below can be found in ordinance 2019-507 IT 5 Year Plan.

REVENUE

Charges for Services

- This amount represents the customer billings for both the FY 20 approved and previously approved equipment replacement.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 20.

EXPENDITURES

Professional and Contractual Services

- This amount represents the Emtech costs related to deploying equipment.

Other Operating Expenses

- This amount is represents the various computer, telecommunication, server, network and UPS equipment that do not met the \$1,000 capital threshold.

Capital Outlay

- This amount represents the various computer, telecommunication, servers and network equipment that meet the \$1,000 capital threshold.

Cash Carryover

- Due to timing issues between capital spending and billing, any billing revenue over budgeted expense is placed in a cash carryover.

RADIO EQUIPMENT REFRESH
 SUBFUND -- 538

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	1,194,538	3,496,409	3,510,355	0.4%	13,946
Investment Pool / Interest Earnings	3,512	0	0		0
Transfers from Fund Balance	5,930	218	0	(100.0%)	(218)
TOTAL REVENUE	1,203,980	3,496,627	3,510,355	0.4%	13,728
EXPENDITURES					
Capital Outlay	1,198,588	3,496,627	3,497,782	0.0%	1,155
Cash Carryover	0	0	12,573		12,573
TOTAL EXPENDITURES	1,198,588	3,496,627	3,510,355	0.4%	13,728

AUTHORIZED POSITION CAP	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
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RADIO EQUIPMENT REFRESH SUBFUND 538

BACKGROUND

This internal service fund accounts for the refresh and replacement of the City's radio equipment.

REVENUE

Charges for Services

- This amount represents the customer billings for both the FY 20 approved and previously approved equipment replacement.

EXPENDITURES

Capital Outlay

- This amount represents the mobile and portable radios which are slated for replacement in FY 20 as detailed in ordinance 2019-507 IT 5 Year Plan.

Cash Carryover

- Due to timing issues between capital spending and billing, any billing revenue over budgeted expense is placed in a cash carryover.

IT SYSTEM DEVELOPMENT FUND
SUBFUND -- 53A

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	1,523,195	6,785,886	19,240,458	183.5%	12,454,572
Investment Pool / Interest Earnings	22,086	0	0		0
Debt Funding: Debt Management Fund	4,747,657	14,196,502	15,277,458	7.6%	1,080,956
TOTAL REVENUE	6,292,938	20,982,388	34,517,916	64.5%	13,535,528
EXPENDITURES					
Professional and Contractual Services	0	(90,000)	0	(100.0%)	90,000
Other Operating Expenses	0	2	0	(100.0%)	(2)
Capital Outlay	0	3,301,900	3,963,000	20.0%	661,100
Capital Outlay - Debt Funded	6,262,496	11,646,502	13,430,272	15.3%	1,783,770
Capitalized Internal Service - Debt Funded	470,252	2,550,000	1,847,186	(27.6%)	(702,814)
Transfers to Other Funds	0	291,619	0	(100.0%)	(291,619)
Debt Management Fund Repayments	0	1,485,203	5,466,556	268.1%	3,981,353
Cash Carryover	0	1,797,162	9,810,902	445.9%	8,013,740
TOTAL EXPENDITURES	6,732,748	20,982,388	34,517,916	64.5%	13,535,528

AUTHORIZED POSITION CAP	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
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IT SYSTEM DEVELOPMENT SUBFUND 53A

BACKGROUND

This all-year internal service fund, established in FY 18, will house the IT system development projects for FY 18 and onward. This fund is all-years and project driven to allow multi-year tracking, transparency and accountability related to IT projects. This internal service fund accumulates and allocates the cost of IT system development for the City of Jacksonville and various independent agencies.

REVENUE

Charges for Services

- This category includes billings to departments and agencies for IT system development projects.

Other Sources

- This represents the amount of borrowed funds for FY 20. The detail by project can be found in ordinance 2019-507.

EXPENDITURES

Capital Outlay

Capital Outlay – Debt Funded

Capitalized Internal Service – Debt Funded

- These categories represent all new FY 20 project funding detailed in 2019-507 IT 5 year plan.

Debt Management Fund Repayments

- This amount represents the FY 20 interest and principal payback for loans issued for projects.

Cash Carryover

- The all-years nature of this fund and the mechanics of balancing project revenue and expenses required for 1Cloud has modified the way the fund shows debt funding / costs. The FY 20 cash carryover amount nets debt management funding revenue and debt management debt service repayments. As the debt is repaid the cash carryover amount will be reduced until fully paid off.

SELF INSURANCE
SUBFUND -- 561

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	1,711,859	577,368	583,734	1.1%	6,366
Charges for Services: Insurance Premiums	37,957,364	41,722,923	41,991,114	0.6%	268,191
Investment Pool / Interest Earnings	372,594	981,469	1,848,580	88.3%	867,111
Miscellaneous Revenue	819	600	600	0.0%	0
Transfer In to Pay Debt Service	1,071,609	1,071,608	0	(100.0%)	(1,071,608)
Transfers from Fund Balance	0	0	271,293		271,293
TOTAL REVENUE	41,114,246	44,353,968	44,695,321	0.8%	341,353
EXPENDITURES					
Salaries	1,057,317	1,115,675	1,260,190	13.0%	144,515
Salary & Benefit Lapse	0	(22,560)	(21,711)	(3.8%)	849
Pension Costs	223,715	267,983	272,225	1.6%	4,242
Employer Provided Benefits	151,968	193,939	212,198	9.4%	18,259
Internal Service Charges	784,918	808,862	802,852	(0.7%)	(6,010)
Insurance Costs and Premiums	35,187,150	38,584,318	39,347,352	2.0%	763,034
Professional and Contractual Services	601,988	653,800	515,000	(21.2%)	(138,800)
Other Operating Expenses	1,469,530	698,050	682,834	(2.2%)	(15,216)
Capital Outlay	5,424	2	2	0.0%	0
Supervision Allocation	985,665	1,000,136	936,696	(6.3%)	(63,440)
Indirect Cost	762,989	604,787	581,941	(3.8%)	(22,846)
Contingencies	0	155,027	105,742	(31.8%)	(49,285)
Transfers to Other Funds	1,299,249	0	0		0
Cash Carryover	0	293,949	0	(100.0%)	(293,949)
TOTAL EXPENDITURES	42,529,913	44,353,968	44,695,321	0.8%	341,353

AUTHORIZED POSITION CAP	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
Authorized Positions	22	23	1
Part-Time Hours	2,600	2,600	0

SELF INSURANCE SUBFUND 561

BACKGROUND

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

REVENUE

Charges for Services

- This category includes various workers compensation charges and reimbursements as well as billings for FY 19 ergonomic assessments and equipment.

Charges for Services: Insurance Premiums

- This amount reflects the anticipated billings to using agencies for premiums paid from this fund.

Investment Pool / Interest Earnings

- This amount includes the FY 20 estimates for investment pool earnings and earnings from escrow deposits.

Transfer In to Pay Debt Service

- The debt service payment from the General Fund – GSD (SF 011) for Adam's Mark loan was fully repaid in FY 19.

Transfers from Fund Balance

- Fund balance is being appropriated to re-establish the pension reform contingency and to offset costs for the ergonomic assessments.

EXPENDITURES

Salaries

- The net increase in this category is due anticipated pay increases to be effective October 1st related to collective bargaining as well as the additional position.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 20.

Pension Costs

- This category includes the FY 20 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers.

Insurance Costs and Premiums

- This category contains the costs and premiums for the City's general liability, auto liability and workers compensation programs. The increase is being driven by increases in the actuarial estimates as detailed below.
 - General / Auto Liability \$590,875
 - Workers Comp \$672,061
 - Structured Settlement / Other (\$499,902)

Professional and Contractual Services

- This category includes funding for Drivecam licenses, the transmission of medical information to the State of Florida, environmental safety services and injury claim registry.

Other Operating Expenses

- This category is made of various small items and several large items including \$460,000 to pay the state fee assessment and \$150,000 for ergonomic equipment citywide.

Supervision Allocation

- This amount represents the administrative cost of the Division which is allocated to this fund from the Insured Programs subfund (SF 581).

Indirect Cost

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

Contingencies

- Funding is being set aside to re-establish the pension reform contingency.

AUTHORIZED POSITION CAP

An additional position was added as part of the budget process.

INSURED PROGRAMS
SUBFUND -- 581

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	993,802	650,000	986,211	51.7%	336,211
Charges for Services: Insurance Premiums	6,595,509	7,642,841	7,944,219	3.9%	301,378
Investment Pool / Interest Earnings	107,015	93,377	130,101	39.3%	36,724
Miscellaneous Revenue	14	0	0		0
Transfers from Fund Balance	1,142,844	545,921	273,610	(49.9%)	(272,311)
TOTAL REVENUE	8,839,184	8,932,139	9,334,141	4.5%	402,002
EXPENDITURES					
Salaries	514,154	538,633	580,441	7.8%	41,808
Salary & Benefit Lapse	0	(8,215)	(3,106)	(62.2%)	5,109
Pension Costs	65,583	97,376	98,420	1.1%	1,044
Employer Provided Benefits	56,227	77,853	71,259	(8.5%)	(6,594)
Internal Service Charges	132,582	123,490	134,299	8.8%	10,809
Insurance Costs and Premiums	7,771,896	8,305,127	8,517,655	2.6%	212,528
Professional and Contractual Services	700,149	615,000	475,700	(22.7%)	(139,300)
Other Operating Expenses	23,835	30,750	246,335	701.1%	215,585
Capital Outlay	0	3	3	0.0%	0
Supervision Allocation	(985,665)	(1,000,136)	(936,696)	(6.3%)	63,440
Indirect Cost	168,276	92,437	90,010	(2.6%)	(2,427)
Contingencies	0	59,821	59,821	0.0%	0
TOTAL EXPENDITURES	8,447,036	8,932,139	9,334,141	4.5%	402,002

AUTHORIZED POSITION CAP	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
Authorized Positions	7	7	0
Part-Time Hours	1,110	1,110	0

INSURED PROGRAMS SUBFUND 581

BACKGROUND

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

REVENUE

Charges for Services

- This category includes anticipated revenue for recoveries of damages and loss deductible customer billings.

Charges for Services: Insurance Premiums

- This amount reflects the anticipated billings to using agencies for premiums paid from this fund.

Investment Pool / Interest Earnings

- Is made up of anticipated interest earnings for FY 20.

Transfers from Fund Balance

- This amount includes funding to re-establish the pension reform contingency as well as the set aside to pay the City's deductible for any FY 20 incidents that require the City to pay a deductible net of the FY 20 revenue generated from billings related to FY 19 incidents.

EXPENDITURES

Salaries

- The net increase in this category is due anticipated pay increases to be effective October 1st related to collective.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 20.

Pension Costs

- This category includes the FY 20 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers.

Insurance Costs and Premiums

- This category houses all of the City's insurance premiums. The largest of which are property (\$5,100,000), excess workers compensation (\$1,143,788) and excess general liability (\$525,760).

Professional and Contractual Services

- The amount includes funding for the various software and systems, actuaries and consulting services.

Other Operating Expenses

- This category is made of various small items, the largest of which is hardware / software licenses of \$220,000 for the drive cam software. The increase is due to the movement of drive cam costs from the Self-Insurance fund (SF 561) into this fund to be properly billed.

Supervision Allocation

- This amount represents the administrative cost of the Division which are allocated to the Self Insurance subfund (SF 561).

Indirect Cost

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

Contingencies

- Funding is being set aside to re-establish the pension reform contingency.

AUTHORIZED POSITION CAP

The authorized cap in this fund is unchanged.

GENERAL EMPLOYEES PENSION
SUBFUND -- 611

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Investment Pool / Interest Earnings	8,524,520	0	0		0
Miscellaneous Revenue	160,115	1,050	1,050	0.0%	0
Pension Fund Contributions	100,934,440	14,197,772	14,882,892	4.8%	685,120
Transfers From Other Funds	11,355,738	0	0		0
Transfers from Fund Balance	0	31,228	38,848	24.4%	7,620
TOTAL REVENUE	120,974,813	14,230,050	14,922,790	4.9%	692,740
EXPENDITURES					
Salaries	275,264	300,640	345,332	14.9%	44,692
Pension Costs	54,988	51,789	54,407	5.1%	2,618
Employer Provided Benefits	38,653	45,811	49,803	8.7%	3,992
Internal Service Charges	185,408	205,087	382,132	86.3%	177,045
Insurance Costs and Premiums	1,140	1,270	1,459	14.9%	189
Professional and Contractual Services	8,787,986	13,241,388	13,606,891	2.8%	365,503
Other Operating Expenses	175,222,139	15,602	16,272	4.3%	670
Capital Outlay	0	1	1	0.0%	0
Supervision Allocation	(129,776)	(151,006)	(142,683)	(5.5%)	8,323
Indirect Cost	825,839	480,620	570,328	18.7%	89,708
Contingencies	0	38,848	38,848	0.0%	0
Payment to Fiscal Agents	16,012,418	0	0		0
TOTAL EXPENDITURES	201,274,058	14,230,050	14,922,790	4.9%	692,740

AUTHORIZED POSITION CAP	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
Authorized Positions	5	5	0
Part-Time Hours	0	1,300	1,300

GENERAL EMPLOYEES PENSION SUBFUND 611

BACKGROUND

The General Employees Pension Trust is the City's defined benefit pension fund for general employees. This fund records both employee and employer contributions, investment earnings, benefit payments and administrative expenses for the General Employees' Pension Fund. In addition to the City's general employees, this plan covers employees at various independent agencies such as the Jacksonville Housing Authority and JEA. This plan also includes state funded employees at the Clerk of the Court.

The annual budget reviews and authorizes the ongoing operating costs of the fund and does not include the revenue and expense contributions that will be made by the employer and employee.

REVENUE

Pension Fund Contributions

- This amount represents the revenue needed to balance the fund.

Transfers from Fund Balance

- Fund balance is being appropriated to re-establish the pension reform contingency.

EXPENDITURES

Salaries

- The net increase in this category is due to anticipated pay increases to be effective October 1st related to collective bargaining as well as the addition of \$23,000 in part-time salaries.

Pension Costs

- This category includes the FY 20 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The increase is driven by an increase in computer system maintenance / security of \$165,542.

Insurance Costs and Premiums

- This amount represents cost for general liability insurance.

Professional and Contractual Services

- This category includes the cost for the City's money manager fees, portfolio consultants, actuary fees, and pension counsel. The increase is mainly attributable to an increase in money managers' fees due to the increase in funding managed by these money managers.

Other Operating Expenses

- This category is made of various small items, the largest of which are travel and training of \$8,600 and dues, subscriptions, and memberships of \$3,570.

Supervision Allocation

- This amount represents the administrative costs of the Pension Administration activity that are allocated to the Correctional Officers Pension fund (SF 613).

Indirect Cost

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

Contingencies

- Funding is being set aside to re-establish the pension reform contingency.

AUTHORIZED POSITION CAP

1,300 part-time hours were added as part of the budget process.

CORRECTIONAL OFFICERS PENSION
 SUBFUND -- 613

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Fines and Forfeits	324,573	300,000	0	(100.0%)	(300,000)
Investment Pool / Interest Earnings	4,164,894	0	0		0
Miscellaneous Revenue	214	0	0		0
Pension Fund Contributions	17,123,610	1,880,651	1,697,738	(9.7%)	(182,913)
TOTAL REVENUE	21,613,291	2,180,651	1,697,738	(22.1%)	(482,913)
EXPENDITURES					
Professional and Contractual Services	1,003,691	2,022,412	1,545,197	(23.6%)	(477,215)
Other Operating Expenses	13,174,147	0	0		0
Supervision Allocation	129,776	151,006	142,683	(5.5%)	(8,323)
Indirect Cost	0	7,233	9,858	36.3%	2,625
Payment to Fiscal Agents	6,644,587	0	0		0
TOTAL EXPENDITURES	20,952,200	2,180,651	1,697,738	(22.1%)	(482,913)

AUTHORIZED POSITION CAP

FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
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CORRECTIONAL OFFICERS PENSION SUBFUND 613

BACKGROUND

The Correctional Officers' Pension Fund was established to provide pension benefits and protection for the correctional officers of the City of Jacksonville. The Correctional Officer Pension Fund is funded by an administrative surcharge of \$20 per person arrested and booked into the City's correctional facilities.

The annual budget reviews and authorizes the ongoing operating costs of the fund and does not include the revenue and expense contributions that will be made by the employer and employee.

REVENUE

Fines and Forfeits

- This revenue is no longer being received by the City. Previously this amount represented the administrative surcharge of \$20 per person arrested and booked into the City's correctional facilities.

Miscellaneous Revenue

- This amount represents the revenue needed to balance the fund.

EXPENDITURES

Professional and Contractual Services

- This category includes the cost for the fees paid to various money managers to manage the Correctional Officers Pension Fund investments. The increase is primarily driven by an increase in money managers' fees due to the increase in funding managed by these money managers.

Supervision Allocation

- This amount represents the administrative cost of the Division which is allocated to each activity within the pension office and crosses subfunds.

Indirect Cost

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

FIRE AND RESCUE
GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

	FY 17-18 ACTUAL	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	2,277,249	1,921,662	2,466,847	28.4%	545,185
Revenue From City Agencies	789,667	948,858	917,909	(3.3%)	(30,949)
Net Transport Revenue	23,791,179	23,135,578	20,035,395	(13.4%)	(3,100,183)
Fines and Forfeits	10,579	7,500	13,728	83.0%	6,228
Miscellaneous Revenue	5,843,391	708,162	646,892	(8.7%)	(61,270)
Debt Funding: Debt Management Fund	4,250,000	0	0		0
Contribution From Local Units	0	5,802,336	6,427,846	10.8%	625,510
TOTAL REVENUE	36,962,066	32,524,096	30,508,617	(6.2%)	(2,015,479)
EXPENDITURES					
Salaries	103,249,484	116,294,464	131,028,110	12.7%	14,733,646
Pension Costs	53,608,469	55,152,855	63,436,513	15.0%	8,283,658
Employer Provided Benefits	19,007,260	23,733,281	25,509,223	7.5%	1,775,942
Internal Service Charges	25,165,075	28,515,100	33,141,288	16.2%	4,626,188
Insurance Costs and Premiums	992,636	1,089,260	1,164,378	6.9%	75,118
Professional and Contractual Services	557,975	500,224	768,749	53.7%	268,525
Other Operating Expenses	6,345,326	7,472,047	6,605,490	(11.6%)	(866,557)
Capital Outlay	83,454	500,002	1,255,001	151.0%	754,999
Capital Outlay - Debt Funded	4,331,577	0	0		0
Debt Management Fund Repayments	737,374	997,416	975,865	(2.2%)	(21,551)
TOTAL EXPENDITURES	214,078,630	234,254,649	263,884,617	12.6%	29,629,968
AUTHORIZED POSITION CAP					
		FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE	
Authorized Positions		1,434	1,503	69	
Part-Time Hours		57,714	56,414	(1,300)	
DIVISION SUMMARY					
	FY 17-18 ACTUAL	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
DIRECTOR-FIRE ADMINISTRATION	10,052,485	7,095,418	8,822,979	24.3%	1,727,561
EMERGENCY PREPAREDNESS	2,559,460	2,655,792	3,561,027	34.1%	905,235
FIRE OPERATIONS	138,566,165	149,739,916	165,284,593	10.4%	15,544,677
FIRE PREVENTION	3,565,956	4,245,981	4,720,286	11.2%	474,305
FIRE TRAINING	3,035,821	3,275,348	4,065,835	24.1%	790,487
RESCUE	56,298,743	67,242,194	77,429,897	15.2%	10,187,703
DEPARTMENT TOTAL	214,078,630	234,254,649	263,884,617	12.6%	29,629,968

FIRE AND RESCUE GENERAL FUND - GSD

BACKGROUND

The 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 Rescue and Communications. 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 Plans Review activity is funded through the Building Inspections fund (SF 159).

REVENUE

Charges for Services

- This category includes fire inspection fee revenue of \$1.9 million, State education reimbursement of \$532,800 and other smaller items. The change is being driven by a net increase in fire inspection revenue of \$495,888, based on historical performance.

Revenue from City Agencies – Allocations

- This category includes a repayment of costs from the 9-1-1 emergency user fee fund (SF 171) for call taker salaries of \$286,876 and overtime reimbursement from SMG of \$631,033.

Net Transport Revenue

- This category houses the net transport revenue including all of the various uncollectible / insurance write-offs. The change is being driven by a decrease in gross billings based on FY 19 actuals.

Fines and Forfeits

- This category includes revenue from fire code violations found during inspections.

Miscellaneous Revenue

- This category includes revenue received for candidate physical abilities testing, overtime reimbursement for non-city events and revenue received from private entities for ARFF service.

Transfers from Component Units

- This category includes the revenue received from Jacksonville Aviation Authority (JAA), Atlantic Beach and the Town of Baldwin for fire and rescue services.

EXPENDITURES

Salaries

- The net increase in this category is being driven by several factors including the impact of the pay increases to be effective October 1st related to collective bargaining, the addition of 69 positions detailed below in the authorized position cap section and a \$1.97 million increase in special pay due to changes in the collective bargaining agreement.

Pension Costs

- This category includes the FY 20 required contribution for the general employees and police & fire pension defined benefit plans as well as anticipated general employees and public safety employees defined contribution pension payments. A portion of the increase is related to the additional positions.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The change is being driven by the addition of 69 positions, the addition of \$300,000 for the firefighter cancer presumption and a \$553,471 increase in heart hyper tension costs.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this department by the City's internal service providers. The change is driven by increases in the vehicle replacement allocation of \$2,584,076, fleet repairs / part / gas of \$1,070,189, and computer system maintenance / security of \$557,973.

Insurance Costs and Premiums

- This amount represents cost for general liability insurance, miscellaneous insurance and aviation hull/chemical costs.

Professional and Contractual Services

- This category represents funding for multiple expenditures including medical examinations, emergency preparedness support, a fire station construction consultant, and polygraph examinations. The change is being driven by one-time costs for the 69 additional positions and costs related to the wellness program.

Other Operating Expenses

- The category contains various items the largest of which are fire hose and bunker gear (\$1,446,500), medical supplies (\$1,361,752), other operating supplies (\$1,118,774), clothing & cleaning allowances (\$689,090), and fire training (\$501,372). The change is being driven by the removal of the meal allowance of \$725,025, due to a change in the collective bargaining agreement.

Capital Outlay

- Capital funding is being provided to replace capital equipment and to equip new rescue units 11, 12 and 41.

Debt Management Fund Repayments

- This represents both the principal and interest costs related to projects and expenditures within the department. Detail by project can be found on the budget ordinance schedule B4.

AUTHORIZED POSITION CAP

Part-time hours decreased by 1,300 in rescue due to the conversion of the JFRD manager of emergency medical services to a full time position during FY 19 and the authorized position cap increased by sixty-nine positions:

- FY 20 Budget Changes
 - Twenty-one positions were added for rescue units 11, 12 and 41 placed in service June 2019.
 - Eighteen positions were added for $\frac{3}{4}$ of the year for station 65
 - Thirty positions were added for $\frac{3}{4}$ of the year for relief

BUILDING INSPECTION
SUBFUND -- 159

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR PERCENT	DOLLAR
REVENUE					
FIRE AND RESCUE					
Charges for Services	926,315	1,046,869	978,933	(6.5%)	(67,936)
Fines and Forfeits	980	600	2,370	295.0%	1,770
Transfers from Fund Balance	115,900	0	0		0
	<u>1,043,195</u>	<u>1,047,469</u>	<u>981,303</u>	(6.3%)	(66,166)
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Investment Pool / Interest Earnings	290,601	209,316	364,503	74.1%	155,187
Transfers from Fund Balance	688,277	2,661,192	5,079,100	90.9%	2,417,908
	<u>978,878</u>	<u>2,870,508</u>	<u>5,443,603</u>	89.6%	2,573,095
PLANNING AND DEVELOPMENT					
Inspection Fees	17,244,185	15,193,400	15,753,400	3.7%	560,000
Charges for Services	1,046,829	1,565,675	1,451,033	(7.3%)	(114,642)
Fines and Forfeits	282,927	269,382	243,000	(9.8%)	(26,382)
Miscellaneous Revenue	57,105	48,456	55,500	14.5%	7,044
	<u>18,631,045</u>	<u>17,076,913</u>	<u>17,502,933</u>	2.5%	426,020
TOTAL REVENUE	<u><u>20,653,118</u></u>	<u><u>20,994,890</u></u>	<u><u>23,927,839</u></u>	14.0%	2,932,949
EXPENDITURES					
FIRE AND RESCUE					
Salaries	631,990	776,588	861,946	11.0%	85,358
Salary & Benefit Lapse	0	(14,237)	(13,965)	(1.9%)	272
Pension Costs	254,567	281,250	309,707	10.1%	28,457
Employer Provided Benefits	85,625	138,259	144,889	4.8%	6,630
Internal Service Charges	59,979	102,376	255,626	149.7%	153,250
Insurance Costs and Premiums	4,725	3,632	3,609	(0.6%)	(23)
Professional and Contractual Services	0	1	1	0.0%	0
Other Operating Expenses	6,995	20,914	21,179	1.3%	265
Capital Outlay	0	45,000	1	(100.0%)	(44,999)
Indirect Cost	31,964	68,780	100,959	46.8%	32,179
	<u>1,075,845</u>	<u>1,422,563</u>	<u>1,683,952</u>	18.4%	261,389
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Contingencies	0	1,012,981	0	(100.0%)	(1,012,981)
	<u>0</u>	<u>1,012,981</u>	<u>0</u>	(100.0%)	(1,012,981)
PLANNING AND DEVELOPMENT					
Salaries	6,716,068	7,651,028	8,732,228	14.1%	1,081,200
Salary & Benefit Lapse	0	(147,093)	(153,798)	4.6%	(6,705)
Pension Costs	1,524,596	1,721,961	1,892,427	9.9%	170,466
Employer Provided Benefits	1,242,859	1,639,513	1,683,449	2.7%	43,936
Internal Service Charges	3,418,804	5,902,283	7,766,954	31.6%	1,864,671
Insurance Costs and Premiums	67,578	55,979	71,136	27.1%	15,157
Professional and Contractual Services	39,511	850,000	865,000	1.8%	15,000
Other Operating Expenses	352,037	362,721	386,960	6.7%	24,239
Capital Outlay	0	13,544	21,163	56.3%	7,619
Supervision Allocation	(455,866)	(542,312)	80,447	(114.8%)	622,759
Indirect Cost	721,711	1,051,722	897,921	(14.6%)	(153,801)
Payment to Fiscal Agents	727,090	0	0		0
	<u>14,354,388</u>	<u>18,559,346</u>	<u>22,243,887</u>	19.9%	3,684,541
TOTAL EXPENDITURES	<u><u>15,430,233</u></u>	<u><u>20,994,890</u></u>	<u><u>23,927,839</u></u>	14.0%	2,932,949

AUTHORIZED POSITION CAP

	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
Authorized Positions	163	163	0
Part-Time Hours	5,200	6,500	1,300

BUILDING INSPECTION SUBFUND 159

BACKGROUND

The Building Inspection fund houses the finances of the Building and Inspection Division within Planning and Development, the activity within Fire and Rescue which deals with new construction fire plans review, and the portion of the Developmental Services Division within Planning and Development that supports new construction. The activities within this fund are responsible for ensuring that existing and future developments and construction comply with the Florida Building Code and local ordinances. Their primary role is to ensure the safety of buildings and related landscapes by performing inspections and enforcing fire, building, electrical, plumbing, mechanical, and other related city codes, as well as performing reviews of various permit applications and examining plans.

REVENUE

Fire and Rescue

Charges for Services

- This represents anticipated fire plans review and re-inspection fees.

Non-Departmental / Fund Level Activities

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 20.

Transfers from Fund Balance

- Fund balance is being appropriated to balance the fund. This funding will cover IT system development costs, one-time capital and \$750,000 in one-time costs for document management solution.

Planning and Development

Inspection Fees

- This category houses the various inspection fees collected by this fund related to construction. The largest of which are building inspections fees, building permit review fees, as well as electrical, plumbing, and mechanical inspections fees. The increase in this category is attributable to anticipated growth in the construction industry.

Charges for Services

- This category houses charges for site development fees, re-inspection fees, plat fees and certificates of use. The decrease is due to a reduction in the budgeted revenue in inspection fees to be in line with actuals.

Fines and Forfeits

- This category includes fines issued for various reinstatement fees as well as code violations.

Miscellaneous Revenue

- This category includes various small revenues including revenues generated from printed materials. The increase in this category is attributable to anticipated growth in the construction industry.

EXPENDITURES

Fire and Rescue

Salaries

- The net increase in this category is due to anticipated pay increases to be effective October 1st related to collective bargaining and the addition \$79,532 in overtime funding to be in-line with actuals.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 20.

Pension Costs

- This category includes the FY 20 required contribution for the general employees / police and fire pension defined benefit plan as well as anticipated general employees and public safety defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The increase is driven by the inclusion of \$194,000 in IT system development charges for the enterprise permit / land use management project.

Other Operating Expenses

- This category is made of various small items, the largest of which is travel / training of \$11,735.

Indirect Cost

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

Non-Departmental / Fund Level Activities

Contingencies

- The contingency has been removed to reduce the fund balance appropriation.

Planning and Development

Salaries

- The net increase in this category is due to anticipated pay increases to be effective October 1st related to collective bargaining as well as the addition of \$90,090 in part-time salaries.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 20.

Pension Costs

- This category includes the FY 20 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The increase is driven by a \$1,262,925 increase in the IT system development charges for the enterprise permit / land use management project.

Insurance Costs and Premiums

- This amount includes general liability insurance and a small amount for insurance / bonds.

Professional and Contractual Services

- The bulk of the funding (\$750,000) is for the document management solution which was funded in FY 19 but has not been started. The FY 20 budget includes a fund balance appropriation to complete the process in FY 20. In addition, there is funding for private sector plans examining and/or inspections and floodplain community outreach and floodplain design support.

Other Operating Expenses

- This category includes a variety of expenses, the largest of which are revenue collection fees paid to the Tax Collector of \$171,099.

Capital Outlay

- Funding is being provided to purchase a flatbed scanner and equipment.

Supervision Allocation

- This amount represents the administration cost of the Department which is allocated to each activity within Planning and Development and crosses subfunds. The methodology for allocated the costs was revised to incorporate items that were included in the indirect cost allocation. The overall impact affects this category and Indirect Cost.

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc while taking into account the Supervision Allocation change mentioned above.

AUTHORIZED POSITION CAP

Planning and Development

1,300 in part-time hours were added for the retiring Division Chief as part of the budget process. There is not net change to the authorized position cap, however, during FY 19 one position was eliminated in Development Services on RC19-010 and one position was added during the budget process to Building Inspection administration.

HUMAN RIGHTS COMMISSION
GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

	FY 17-18 ACTUAL	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Intergovernmental Revenue	44,700	39,000	39,000	0.0%	0
Miscellaneous Revenue	367	250	100	(60.0%)	(150)
TOTAL REVENUE	45,067	39,250	39,100	(0.4%)	(150)
EXPENDITURES					
Salaries	389,537	427,756	438,819	2.6%	11,063
Pension Costs	81,638	108,413	66,203	(38.9%)	(42,210)
Employer Provided Benefits	35,615	44,839	42,926	(4.3%)	(1,913)
Internal Service Charges	211,282	325,293	187,148	(42.5%)	(138,145)
Insurance Costs and Premiums	1,679	1,801	1,855	3.0%	54
Professional and Contractual Services	26,640	35,300	35,300	0.0%	0
Other Operating Expenses	13,761	15,151	15,051	(0.7%)	(100)
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENDITURES	760,152	958,554	787,303	(17.9%)	(171,251)
AUTHORIZED POSITION CAP					
		FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE	
Authorized Positions		7	7	0	
DIVISION SUMMARY					
	FY 17-18 ACTUAL	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
JAX HUMAN RIGHTS COMMISSION	760,152	958,554	787,303	(17.9%)	(171,251)
DEPARTMENT TOTAL	760,152	958,554	787,303	(17.9%)	(171,251)

HUMAN RIGHTS COMMISSION GENERAL FUND - GSD

BACKGROUND

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

REVENUES

Intergovernmental Revenue

- This amount represents anticipated revenues received from the Equal Employment Opportunity Commission (EEOC) in FY 20.

EXPENDITURES

Salaries

- The net increase in this category is due to anticipated pay increases to be effective October 1st related to collective bargaining.

Pension Costs

- This category includes the FY 20 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The net decrease is primarily driven by decreases of \$90,000 in IT system development allocation costs and \$45,729 in IT computer system maintenance/security charges.

Professional and Contractual Services

- This amount represents the costs associated with an Equal Employment Opportunity (EEO) contract investigator who is working to reduce the department's current backlog of pending intakes and closure of aged cases.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged.

KIDS HOPE ALLIANCE
SUBFUND -- 191

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Investment Pool / Interest Earnings	99,301	77,877	96,219	23.6%	18,342
Miscellaneous Revenue	106,840	81,840	40,920	(50.0%)	(40,920)
Transfers From Other Funds	30,524,897	31,936,961	34,658,863	8.5%	2,721,902
Transfers from Fund Balance	1,832	247,870	315,384	27.2%	67,514
TOTAL REVENUE	30,732,870	32,344,548	35,111,386	8.6%	2,766,838
EXPENDITURES					
Salaries	2,239,897	2,746,205	3,710,818	35.1%	964,613
Salary & Benefit Lapse	0	(67,015)	(82,205)	22.7%	(15,190)
Pension Costs	416,531	528,867	570,708	7.9%	41,841
Employer Provided Benefits	279,245	375,868	398,555	6.0%	22,687
Internal Service Charges	647,193	801,085	892,254	11.4%	91,169
Insurance Costs and Premiums	16,475	25,315	30,318	19.8%	5,003
Professional and Contractual Services	322,823	318,284	342,558	7.6%	24,274
Other Operating Expenses	208,931	256,855	271,921	5.9%	15,066
Capital Outlay	0	1	1	0.0%	0
Debt Service	440,750	447,385	447,904	0.1%	519
Grants, Aids & Contributions	23,469,656	26,555,520	28,044,770	5.6%	1,489,250
Contingencies	0	315,384	233,784	(25.9%)	(81,600)
Transfers to Other Funds	1,445,012	40,794	250,000	512.8%	209,206
TOTAL EXPENDITURES	29,486,512	32,344,548	35,111,386	8.6%	2,766,838

AUTHORIZED POSITION CAP	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
Authorized Positions	39	41	2
Part-Time Hours	44,500	107,100	62,600

KIDS HOPE ALLIANCE SUBFUND 191

BACKGROUND

The Kids Hope Alliance oversees programs that promote positive child and youth development.

REVENUE

Investment Pool / Interest Earnings

- Is made up of anticipated interest earnings for FY 20.

Miscellaneous Revenue

- This amount represents tenant revenue related to the Don Brewer Early Learning Center and was reduced by 50% to allow for half year of rent forgiveness.

Transfer from Other Funds

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

Transfers from Fund Balance

- Fund balance is being appropriated to re-establish a portion of the pension reform contingency and to fund a one-time enhancement.

EXPENDITURES

Salaries

- The net increase in this category is due anticipated pay increases to be effective October 1st related to collective bargaining, the movement of two positions from the KHA grant fund, and a \$597,430 increase in part-time salaries for the expansion of the Mayor's youth employment strategies which will increase the number of youth employed during the summer months and year-round through the Mayor's Youth at Work Partnership and the Mayor's Pathways Academy programs.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 20.

Pension Costs

- This category includes the FY 20 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase is mainly due to the increases of \$12,822 in Medicare Tax and \$10,679 in Group Hospitalization Insurance.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The net increase is being driven by a \$137,015 increase in the computer system maintenance/security allocation. This increase was somewhat offset by a decrease of \$59,733 in IT equipment refresh allocation.

Insurance Costs and Premiums

- This amount includes general liability and miscellaneous insurance costs.

Professional and Contractual Services

- This category includes funding for training workshops, data analysis, and background checks / drug screenings. The net increase is primarily due to the increases of \$17,062 in background checks/drug screening and \$12,118 for training workshops. These were somewhat offset by a decrease of \$4,906 in data analysis.

Other Operating Expenses

- This category is made of various small items, the largest of which are dues, subscriptions and memberships of \$60,559, hardware/software licensing and maintenance of \$40,000 and supplies of \$58,267.

Debt Service

- This amount represents the interest and principal repayments related to debt on the Don Brewer Center.

Grants, Aids and Contributions

- This category houses funding for the various children programs. The net increase is being driven by the addition of funding for additional programs.

Contingencies

- Funding is being set aside to re-establish a portion of the pension reform contingency.

Transfers to Other Funds

- This category includes a transfer of \$200,000 to the Kids Hope Alliance Trust (SF 646) for Stop the Violence Program and \$50,000 to Youth Travel Trust (SF 64M).

AUTHORIZED POSITION CAP

Two grant positions were moved from the KHA grant fund (SF 192) into this fund. 62,600 part-time hours were added to increase the number of youth employed during the summer months and year-round through the Mayor's Youth at Work Partnership and the Mayor's Pathways Academy programs.

KHA TRUST SEC 111.850 PART A
 SUBFUND -- 646

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Transfers From Other Funds	0	300,000	200,000	(33.3%)	(100,000)
TOTAL REVENUE	0	300,000	200,000	(33.3%)	(100,000)
EXPENDITURES					
Grants, Aids & Contributions	0	300,000	200,000	(33.3%)	(100,000)
TOTAL EXPENDITURES	0	300,000	200,000	(33.3%)	(100,000)
AUTHORIZED POSITION CAP					
		FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE	

KIDS HOPE ALLIANCE TRUST FUND SUBFUND 646

BACKGROUND

Municipal Code Section 111.850 Part A created a trust fund account to be known as the Kids Hope Alliance Trust Fund. This fund receives donations, contributions of money, including gifts and grants for use toward achieving the purposes, functions and goals of the Essential Services Plan for Kids Program. All sums placed into the fund, which shall include all interest earned or accrued thereon, shall be appropriated by the Council prior to expenditure, and shall be utilized for establishing, operating, maintaining and improving the Essential Services Plan for Kids Program and to provide funding for the Kids Hope Alliance mini-grant program. This is an all-years fund.

REVENUE

Transfer From Other Funds

- This amount represents a contribution from Kids Hope Alliance (SF 191) to fund efforts related to the Essential Services Plan for Kids Program.

EXPENDITURES

Grants, Aids & Contributions

- This funding is to support the Essential Services Plan for Kids Program.

KHA - YOUTH TRAVEL TRUST SEC 111.850 B
 SUBFUND -- 64M

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Investment Pool / Interest Earnings	718	0	0		0
Transfers From Other Funds	40,794	40,794	50,000	22.6%	9,206
TOTAL REVENUE	41,512	40,794	50,000	22.6%	9,206
EXPENDITURES					
Grants, Aids & Contributions	0	40,794	50,000	22.6%	9,206
TOTAL EXPENDITURES	0	40,794	50,000	22.6%	9,206

AUTHORIZED POSITION CAP	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
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KHA - YOUTH TRAVEL TRUST FUND SUBFUND 64M

BACKGROUND

Municipal Code Section 111.850/Part B created a trust fund account to be known as the Youth Travel Trust Fund. This fund receives donations, contributions of money, including gifts and grants for use toward achieving the purposes, functions and goals of the Youth Travel Program. All such donations and contributions are housed within this fund. The annual appropriation to this fund may not exceed \$50,000.

REVENUE

Transfer From Other Funds

- This amount represents a contribution from Kids Hope Alliance (SF 191) to fund efforts related to the youth travel trust.

EXPENDITURES

Grants, Aids & Contributions

- This funding is for youth travel support.

MAYOR'S OFFICE
GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

	FY 17-18 ACTUAL	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Miscellaneous Revenue	68,250	72,606	0	(100.0%)	(72,606)
TOTAL REVENUE	68,250	72,606	0	(100.0%)	(72,606)
EXPENDITURES					
Salaries	2,355,599	2,650,576	2,852,238	7.6%	201,662
Pension Costs	388,706	449,622	383,391	(14.7%)	(66,231)
Employer Provided Benefits	239,856	301,279	300,211	(0.4%)	(1,068)
Internal Service Charges	372,031	404,069	355,650	(12.0%)	(48,419)
Insurance Costs and Premiums	12,594	13,388	13,247	(1.1%)	(141)
Professional and Contractual Services	0	2	2	0.0%	0
Other Operating Expenses	99,646	111,034	111,034	0.0%	0
Inter-Departmental Billing	338,933	351,841	313,926	(10.8%)	(37,915)
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENDITURES	3,807,366	4,281,812	4,329,700	1.1%	47,888

AUTHORIZED POSITION CAP		FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
Authorized Positions		28	27	(1)
Part-Time Hours		3,250	3,250	0

DIVISION SUMMARY	FY 17-18 ACTUAL	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
ADMINISTRATION	2,900,727	3,281,152	3,300,835	0.6%	19,683
PUBLIC AFFAIRS	906,639	1,000,660	1,028,865	2.8%	28,205
DEPARTMENT TOTAL	3,807,366	4,281,812	4,329,700	1.1%	47,888

MAYOR'S OFFICE GENERAL FUND - GSD

BACKGROUND

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

REVENUE

Miscellaneous Revenue

- Fiscal year 2018-2019 was the final year of the contribution from Community Foundation of Northeast Florida pursuant to city ordinance 2016-439-E.

EXPENDITURES

Salaries

- The net increase in this category is due anticipated pay increases to be effective October 1st related to collective bargaining.

Pension Costs

- This category includes the FY 20 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this department by the City's internal service providers. The change is driven by the removal of the FY 19 IT equipment refresh allocation of \$19,994 and a \$22,877 decrease in computer system maintenance and security allocation.

Insurance Costs and Premiums

- This category includes costs for general liability insurance.

Other Operating Expenses

- This category is made of various small items, the largest of which are travel / training of \$33,000 and advertising / promotion of \$19,000.

Intra-Departmental Billing

- Pursuant to city ordinance 2014-520-E, the costs for the Mayor's security that reside in the Office of the Sheriff's budget are billed to this activity. This expense has revenue offset within JSO's budget.

AUTHORIZED POSITION CAP

One position within Public Affairs was eliminated as part of the budget process.

MEDICAL EXAMINER
GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

	FY 17-18 ACTUAL	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	1,846,226	1,784,378	1,920,080	7.6%	135,702
TOTAL REVENUE	1,846,226	1,784,378	1,920,080	7.6%	135,702
EXPENDITURES					
Salaries	2,381,270	2,630,621	2,814,212	7.0%	183,591
Pension Costs	467,168	488,766	477,942	(2.2%)	(10,824)
Employer Provided Benefits	242,551	312,362	302,760	(3.1%)	(9,602)
Internal Service Charges	420,605	500,912	708,729	41.5%	207,817
Insurance Costs and Premiums	40,842	37,362	17,234	(53.9%)	(20,128)
Professional and Contractual Services	708,229	938,129	791,150	(15.7%)	(146,979)
Other Operating Expenses	234,441	290,901	275,433	(5.3%)	(15,468)
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENDITURES	4,495,106	5,199,054	5,387,461	3.6%	188,407

AUTHORIZED POSITION CAP		FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
Authorized Positions		31	31	0
Part-Time Hours		2,080	2,080	0

DIVISION SUMMARY	FY 17-18 ACTUAL	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
MEDICAL EXAMINER	4,495,106	5,199,054	5,387,461	3.6%	188,407
DEPARTMENT TOTAL	4,495,106	5,199,054	5,387,461	3.6%	188,407

MEDICAL EXAMINER GENERAL FUND - GSD

BACKGROUND

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

REVENUE

Charges for Services

- The net increase is primarily due to anticipated increases in services for District IV and cremation approvals. These increases are somewhat offset by a reduction in services for District III.

EXPENDITURES

Salaries

- The increase in this category is due to anticipated pay increases to be effective October 1st related to collective bargaining and salary costs associated with the new incoming Chief Medical Examiner.

Pension Cost

- This category includes the FY 20 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The net increase is mainly driven by an increase of \$151,349 in IT system development charges.

Insurance Costs and Premiums

- This amount includes general liability and miscellaneous insurance costs.

Professional and Contractual Services

- The net decrease in this category is driven by the elimination of a Medical Examiner's office consultant that was retained in FY 19 to provide services until the appointment of a new Chief Medical Examiner.

Other Operating Expenses

- This category is made of various small items and large expenditures, the largest of which are other operating supplies (\$154,119) to purchase drugs and medical supplies.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours remain unchanged.

MILITARY AFFAIRS AND VETERANS

GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

	FY 17-18 ACTUAL	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Miscellaneous Revenue	0	150	50	(66.7%)	(100)
TOTAL REVENUE	0	150	50	(66.7%)	(100)
EXPENDITURES					
Salaries	789,760	812,093	862,118	6.2%	50,025
Pension Costs	136,840	156,315	150,654	(3.6%)	(5,661)
Employer Provided Benefits	77,534	92,461	98,325	6.3%	5,864
Internal Service Charges	132,693	158,957	152,527	(4.0%)	(6,430)
Insurance Costs and Premiums	3,219	3,453	3,664	6.1%	211
Professional and Contractual Services	0	1	1	0.0%	0
Other Operating Expenses	47,191	49,835	49,725	(0.2%)	(110)
Capital Outlay	0	1	1	0.0%	0
Grants, Aids & Contributions	0	4,800	2,400	(50.0%)	(2,400)
TOTAL EXPENDITURES	1,187,237	1,277,916	1,319,415	3.2%	41,499

AUTHORIZED POSITION CAP		FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
Authorized Positions		14	14	0
Part-Time Hours		1,040	1,040	0

DIVISION SUMMARY	FY 17-18 ACTUAL	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
MILITARY AFFAIRS AND VETERANS	1,187,237	1,277,916	1,319,415	3.2%	41,499
DEPARTMENT TOTAL	1,187,237	1,277,916	1,319,415	3.2%	41,499

MILITARY AFFAIRS AND VETERANS GENERAL FUND - GSD

BACKGROUND

The Military Affairs and Veterans Department focuses its efforts to advocate for our local military personnel and veterans and works closely with military, business, community, and elected leaders at the local, state, and national levels to deliver a compelling message that Jacksonville is the most military-friendly city in the United States. Also, the department oversees and maintains the Jobs-For-Vets website, a recently launched initiative designed to connect job seeking Veterans to Veteran-Friendly employers in the Jacksonville region.

REVENUE

Miscellaneous Revenue

- The decrease in this category is due to anticipated lower sales of a proprietary software program that manages client appointments and information.

EXPENDITURES

Salaries

- The increase in this category is mainly due to anticipated pay increases to be effective October 1st related to collective bargaining and additional funding for part-time salaries.

Pension Costs

- This category includes the FY 20 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The net decrease is primarily driven by the removal of \$24,077 in IT technology refresh costs and somewhat offset by an increase of \$13,061 in IT computer system maintenance/security charges.

Grants, Aids & Contributions

- This category includes funding for the active Military Combat Duty Grant Program, which provides assistance for the families and homes of qualified military personnel that have served in combat duty.

AUTHORIZED POSITION CAP

The authorized position cap and part time hours are unchanged.

NEIGHBORHOODS
GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

	FY 17-18 ACTUAL	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	1,619,713	1,679,825	1,682,420	0.2%	2,595
Fines and Forfeits	138,121	84,670	103,787	22.6%	19,117
Miscellaneous Revenue	78,738	60,050	86,553	44.1%	26,503
Transfers from Fund Balance	800,000	0	0		0
TOTAL REVENUE	2,636,572	1,824,545	1,872,760	2.6%	48,215
EXPENDITURES					
Salaries	8,710,645	9,483,277	9,903,005	4.4%	419,728
Pension Costs	1,780,771	1,964,196	2,013,579	2.5%	49,383
Employer Provided Benefits	1,682,558	2,095,174	2,016,186	(3.8%)	(78,988)
Internal Service Charges	5,185,933	6,128,758	6,443,714	5.1%	314,956
Insurance Costs and Premiums	113,950	148,593	157,854	6.2%	9,261
Professional and Contractual Services	552,519	558,534	517,769	(7.3%)	(40,765)
Other Operating Expenses	692,735	854,423	857,634	0.4%	3,211
Capital Outlay	889,709	2	2	0.0%	0
Grants, Aids & Contributions	388,000	400,000	400,000	0.0%	0
TOTAL EXPENDITURES	19,996,820	21,632,957	22,309,743	3.1%	676,786
AUTHORIZED POSITION CAP					
		FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE	
Authorized Positions		210	210	0	
Part-Time Hours		25,975	27,275	1,300	
DIVISION SUMMARY					
	FY 17-18 ACTUAL	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
ANIMAL CARE & PROTECTIVE SERVICES	3,998,709	4,367,294	4,595,478	5.2%	228,184
ENVIRONMENTAL QUALITY	2,999,578	3,254,381	3,294,227	1.2%	39,846
HOUSING & COMMUNITY DEVELOPMENT	0	71,966	68,373	(5.0%)	(3,593)
MOSQUITO CONTROL	2,842,808	2,030,469	2,082,097	2.5%	51,628
MUNICIPAL CODE COMPLIANCE	5,969,175	6,445,796	6,895,568	7.0%	449,772
OFFICE OF DIRECTOR	4,186,550	5,463,051	5,374,000	(1.6%)	(89,051)
DEPARTMENT TOTAL	19,996,820	21,632,957	22,309,743	3.1%	676,786

NEIGHBORHOODS GENERAL FUND - GSD

BACKGROUND

The Neighborhoods Department includes the Animal Care & Protective Services, Municipal Code Compliance, Housing & Community Development, Environmental Quality, Mosquito Control and Office of the Director divisions. Within the Office of the Director, activities include 630-CITY (Call Center), Flight Blight Awareness Campaign and the Office of Neighborhood Services.

REVENUE

Charges for Services

- The net increase is primarily due to an increase of \$16,000 in siltation inspection fees in the Environmental Quality Division and somewhat offset by a reduction of \$11,247 in animal licenses and permits in the Animal Care & Protective Services Division.

Fines and Forfeits

- The increase is being driven by an increase in animal care and control civil penalty in the Animal Care & Protective Services Division.

Miscellaneous Revenue

- The increase is primarily due to an increase in miscellaneous sales and charges in the Municipal Code Compliance Division.

EXPENDITURES

Salaries

- The net increase in this category is mainly due to anticipated pay increases to be effective October 1st related to collective bargaining, various salary adjustments granted during FY19 and additional funding in part-time salaries that were added as part of the budget process.

Pension Costs

- This category includes the FY 20 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The net decrease is primarily due to a reduction in workers compensation insurance.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The net increase is mainly attributable to an increase of \$245,483 in IT computer system maintenance/security charges.

Insurance Costs and Premiums

- This amount includes general liability, aviation / hull / chemical and miscellaneous insurance costs.

Professional and Contractual Services

- This category includes funding for the maintenance, demolition and board ups of nuisance properties within the Municipal Code Compliance Division.

Other Operating Expenses

- This category is made of various small and large expenditures, the largest of which are other operating supplies (\$207,924), feed for animals (\$100,000), chemical and drugs (92,841) and miscellaneous services and charges (\$63,861).

Grants, Aids and Contributions

- This represents FY 20 funding to Local Initiatives Support Corporations (LISC) for management and oversight of CDC Organization Development Grants.

AUTHORIZED POSITION CAP

The authorized cap is unchanged. Part-time hours were increased by 1,300 hours for 630-CITY (Call Center) as part of the budget process.

MOSQUITO CONTROL - STATE 1
 SUBFUND -- 012

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Intergovernmental Revenue	52,567	50,900	50,900	0.0%	0
Investment Pool / Interest Earnings	2,697	2,222	2,222	0.0%	0
Miscellaneous Revenue	8,637	0	0		0
Transfers from Fund Balance	121,500	0	0		0
TOTAL REVENUE	185,400	53,122	53,122	0.0%	0
EXPENDITURES					
Professional and Contractual Services	0	1	1	0.0%	0
Other Operating Expenses	87,550	53,120	53,120	0.0%	0
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENDITURES	87,550	53,122	53,122	0.0%	0

AUTHORIZED POSITION CAP

FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
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MOSQUITO CONTROL - STATE 1 SUBFUND 012

BACKGROUND

Subfund 012 is mandated by Florida Statute 388.261 to administer mosquito control activities within the county. The proposed budget for the Mosquito Control Division in FY 20 will continue to support efforts to control the population of mosquitoes and help reduce mosquito borne illnesses in Duval County.

REVENUE

Intergovernmental Revenue

- This amount represents the FY 20 estimated revenue from the Florida Department of Agriculture and Consumer Services.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 20.

EXPENDITURES

Other Operating Expenses

- This category is made of various expenditures, the largest of which are repair and maintenance supplies (\$13,463) and other operating supplies (\$12,682).

AIR POLLUTION TAG FEE
SUBFUND -- 121

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
State Shared Revenue	643,468	619,433	633,302	2.2%	13,869
Investment Pool / Interest Earnings	10,790	10,262	10,840	5.6%	578
Transfers from Fund Balance	269,241	114,001	95,570	(16.2%)	(18,431)
TOTAL REVENUE	923,498	743,696	739,712	(0.5%)	(3,984)
EXPENDITURES					
Salaries	264,132	274,837	285,930	4.0%	11,093
Pension Costs	64,193	78,350	75,415	(3.7%)	(2,935)
Employer Provided Benefits	52,844	62,587	54,846	(12.4%)	(7,741)
Internal Service Charges	30,653	39,638	33,746	(14.9%)	(5,892)
Insurance Costs and Premiums	2,026	1,415	1,391	(1.7%)	(24)
Professional and Contractual Services	0	1	1	0.0%	0
Other Operating Expenses	70,512	40,080	40,005	(0.2%)	(75)
Capital Outlay	151,400	86,199	167,489	94.3%	81,290
Indirect Cost	88,932	65,019	80,889	24.4%	15,870
Contingencies	0	95,570	0	(100.0%)	(95,570)
TOTAL EXPENDITURES	724,692	743,696	739,712	(0.5%)	(3,984)

AUTHORIZED POSITION CAP

	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
Authorized Positions	5	5	0

AIR POLLUTION TAG FEE SUBFUND 121

BACKGROUND

The Air Pollution Tag fee within the Environmental Quality Division helps support activities which ensure compliance with the National Ambient Air Quality Standards (NAAQS). Activities include but are not limited to permit compliance, inspection of air pollution sources, and citizen complaints.

REVENUE

State Shared Revenue

- The increase is primarily due to an increase of anticipated revenue in auto license air pollution control fees.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 20.

Transfers from Fund Balance

- Fund balance is being appropriated to balance the subfund.

EXPENDITURES

Salaries

- The net increase in this category is due to anticipated pay increases to be effective October 1st related to collective bargaining.

Pension Costs

- This category includes the FY 20 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The net decrease is mainly due to the reduction of \$6,517 in IT technology refresh costs.

Other Operating Expenses

- This category is made of various expenditures, the largest of which are other operating supplies (\$21,220), repairs and maintenance (\$6,000) and travel expense (\$5,000).

Capital Outlay

- The increase is being driven primarily for the purchase of dilution gas calibrators anticipated in FY 20.

Indirect Cost

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

AUTHORIZED POSITION CAP

The authorized position cap remains unchanged.

HAZARDOUS WASTE PROGRAM
SUBFUND -- 154

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	405,866	406,700	418,045	2.8%	11,345
Investment Pool / Interest Earnings	9,623	7,504	9,950	32.6%	2,446
Miscellaneous Revenue	36	0	0		0
Transfers from Fund Balance	23,298	33,680	82,520	145.0%	48,840
TOTAL REVENUE	438,822	447,884	510,515	14.0%	62,631
EXPENDITURES					
Salaries	182,545	189,653	208,799	10.1%	19,146
Pension Costs	30,345	38,612	40,158	4.0%	1,546
Employer Provided Benefits	38,376	46,885	45,216	(3.6%)	(1,669)
Internal Service Charges	24,599	36,673	38,035	3.7%	1,362
Insurance Costs and Premiums	704	777	856	10.2%	79
Professional and Contractual Services	1,946	3,805	3,805	0.0%	0
Other Operating Expenses	24,221	30,963	29,470	(4.8%)	(1,493)
Supervision Allocation	37,284	40,952	42,993	5.0%	2,041
Indirect Cost	68,023	35,317	76,936	117.8%	41,619
Contingencies	0	24,247	24,247	0.0%	0
TOTAL EXPENDITURES	408,043	447,884	510,515	14.0%	62,631

AUTHORIZED POSITION CAP

	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
Authorized Positions	5	5	0

HAZARDOUS WASTE PROGRAM SUBFUND 154

BACKGROUND

Duval County is mandated by Florida Statute 403.7225 to perform hazardous waste assessments within the county. Employees perform hazardous waste verification inspections that include pollution prevention, outreach, and education and compliance assistance activities. They inspect types, amounts, and sources of hazardous waste generated by generators and companies.

REVENUE

Charges for Services

- This category includes revenue from hazardous waste fees.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 20.

Transfers from Fund Balance

- Fund balance is being appropriated to re-establish the pension contingency and to balance the fund.

EXPENDITURES

Salaries

- The increase in this category is due to anticipated pay increases to be effective October 1st related to collective bargaining.

Pension Costs

- This category includes the FY 20 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The net increase is primarily due to an increase in IT computer system maintenance/security allocation and somewhat offset by a reduction in fleet vehicle replacement allocation.

Other Operating Expenses

- This category is made of various expenditures, the largest of which are employee training (\$10,875) and travel expense (\$10,125).

Supervision Allocation

- This amount represents the administration costs of one employee who performs work in this subfund and Gas Storage Tank Inspection (S/F 15M).

Indirect Cost

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

Contingencies

- This contingency is being set aside as a result of pension reform to be available for future City needs.

AUTHORIZED POSITION CAP

The authorized cap remains unchanged.

ANIMAL CARE&PROTECTIVE SVC-SEC 111.456
 SUBFUND -- 15D

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	265	342	750	119.3%	408
Fines and Forfeits	3,461	(7,145)	50	(100.7%)	7,195
Miscellaneous Revenue	26,792	20,874	29,200	39.9%	8,326
TOTAL REVENUE	30,518	14,071	30,000	113.2%	15,929
EXPENDITURES					
Internal Service Charges	0	0	1		1
Other Operating Expenses	5,013	19,048	29,999	57.5%	10,951
Cash Carryover	0	(4,977)	0	(100.0%)	4,977
TOTAL EXPENDITURES	5,013	14,071	30,000	113.2%	15,929

AUTHORIZED POSITION CAP	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
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ANIMAL CARE AND PROTECTIVE SERVICES (111.456) SUBFUND 15D

BACKGROUND

Ordinance 2010-527-E grants the Animal Care and Protective Services Division authority to oversee the Training and Cruelty Prevention Trust Fund. Revenues are derived from a \$5 surcharge on civil penalties related to animal cruelty ordinances. This is an “all years” subfund, which means once dollars are appropriated, the appropriation stays in place from year to year rather than lapsing.

REVENUE

Charges for Services

- This amount includes the appropriation of available dangerous dog permit revenue.

Miscellaneous Revenue

- The increase is mainly due to an increase of anticipated revenue in contributions from private sources.

EXPENDITURES

Other Operating Expenses

- This category includes employee training and travel expense.

VETERINARY SERVICES - SEC 111.455
 SUBFUND -- 15G

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	189,098	184,506	184,506	0.0%	0
Fines and Forfeits	10	0	0		0
Miscellaneous Revenue	(13,822)	0	(48,243)		(48,243)
TOTAL REVENUE	175,286	184,506	136,263	(26.1%)	(48,243)
EXPENDITURES					
Salaries	0	0	0		0
Pension Costs	0	0	0		0
Employer Provided Benefits	1	0	0		0
Insurance Costs and Premiums	0	0	0		0
Professional and Contractual Services	58,264	1,200	1,200	0.0%	0
Other Operating Expenses	167,605	183,306	135,063	(26.3%)	(48,243)
TOTAL EXPENDITURES	225,870	184,506	136,263	(26.1%)	(48,243)

AUTHORIZED POSITION CAP

	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
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VETERINARY SERVICES SUBFUND 15G

BACKGROUND

Ordinance 2010-527-E grants the Animal Care and Protective Services Division authority to oversee the Veterinary Services Trust Fund. Revenues are derived from a portion of animal licenses and permits to support impounded and distressed animals. This is an “all years” subfund, which means once dollars are appropriated, the appropriation stays in place from year to year rather than lapsing.

REVENUE

Charges for Services

- This category includes the appropriation of available revenue in animal licenses and permits and animal control medical fees.

Miscellaneous Revenue

- This represents the cleanup of prior year budget in this all years subfund.

EXPENDITURES

Other Operating Expenses

- This category is made of various expenditures, the largest of which are chemical and drugs (\$121,757).

SPAY & NEUTER REBATE TRUST SEC 111.450
 SUBFUND -- 1H2

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	695,073	718,719	718,719	0.0%	0
Fines and Forfeits	39,052	3,000	36,000	1,100.0%	33,000
Miscellaneous Revenue	22,499	15,000	747	(95.0%)	(14,253)
TOTAL REVENUE	756,624	736,719	755,466	2.5%	18,747
EXPENDITURES					
Salaries	130,862	78,375	83,490	6.5%	5,115
Pension Costs	7,865	9,405	9,829	4.5%	424
Employer Provided Benefits	9,641	12,579	10,878	(13.5%)	(1,701)
Internal Service Charges	1,872	9,305	8,209	(11.8%)	(1,096)
Insurance Costs and Premiums	303	333	348	4.5%	15
Professional and Contractual Services	610,909	624,300	644,300	3.2%	20,000
Other Operating Expenses	215,761	0	(1,588)		(1,588)
Contingencies	0	2,422	0	(100.0%)	(2,422)
TOTAL EXPENDITURES	977,213	736,719	755,466	2.5%	18,747

AUTHORIZED POSITION CAP	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
Authorized Positions	1	1	0
Part-Time Hours	5,850	5,850	0

SPAY AND NEUTER REBATE TRUST SUBFUND 1H2

BACKGROUND

Code Section: 111.450

Ordinance 2010-527-E grants the Animal Care and Protective Services Division authority to oversee the Spay and Neuter Rebate Trust Fund. Revenues are derived from a portion of licensing fees and revenues generated by the adoption of animals for the purpose of promoting and performing sterilization procedures. This is an all-years subfund, which means once dollars are appropriated, the appropriation stays in place from year to year rather than lapsing.

REVENUE

Charges for Services

- This category includes the appropriation of available revenue in animal licenses and permits and animal adoption fees.

Fines and Forfeits

- This amount represents spay and neuter forfeited deposits in FY 20.

Miscellaneous Revenue

- This amount represents contributions from private sources in FY 20.

EXPENDITURES

Salaries

- The increase in this category is due to anticipated pay increases to be effective October 1st related to collective bargaining.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This amount represents costs for IT computer system maintenance/security charges.

Professional and Contractual Services

- This category includes funding for the Jacksonville Humane Society and First Coast No More Homeless Pets.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours remain unchanged.

STORMWATER SERVICES
SUBFUND -- 461

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Investment Pool / Interest Earnings	545,065	0	431,767		431,767
Transfers From Other Funds	0	0	2,895,775		2,895,775
General Fund Loan	2,326,377	478,900	0	(100.0%)	(478,900)
Transfers from Fund Balance	0	214,522	380,334	77.3%	165,812
	<u>2,871,442</u>	<u>693,422</u>	<u>3,707,876</u>	<u>434.7%</u>	<u>3,014,454</u>
PUBLIC WORKS					
Charges for Services	30,688,963	30,156,506	30,721,082	1.9%	564,576
	<u>30,688,963</u>	<u>30,156,506</u>	<u>30,721,082</u>	<u>1.9%</u>	<u>564,576</u>
TOTAL REVENUE	<u><u>33,560,405</u></u>	<u><u>30,849,928</u></u>	<u><u>34,428,958</u></u>	<u><u>11.6%</u></u>	<u><u>3,579,030</u></u>
EXPENDITURES					
NEIGHBORHOODS					
Salaries	64,986	59,897	62,170	3.8%	2,273
Pension Costs	12,878	58,222	44,814	(23.0%)	(13,408)
Employer Provided Benefits	13,148	15,025	14,673	(2.3%)	(352)
Internal Service Charges	12,574	15,852	16,758	5.7%	906
Insurance Costs and Premiums	227	244	255	4.5%	11
Professional and Contractual Services	5,520	7,444	7,444	0.0%	0
Other Operating Expenses	2,655	7,898	7,898	0.0%	0
Capital Outlay	6,864	1	1	0.0%	0
Indirect Cost	45,249	34,402	47,325	37.6%	12,923
	<u>164,101</u>	<u>198,985</u>	<u>201,338</u>	<u>1.2%</u>	<u>2,353</u>
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Contingencies	0	380,334	0	(100.0%)	(380,334)
Transfers to Other Funds	10,000,000	6,000,000	10,808,162	80.1%	4,808,162
Repayment of General Fund Loan	0	2,324,997	478,900	(79.4%)	(1,846,097)
Debt Management Fund Repayments	2,347,547	2,357,428	2,368,472	0.5%	11,044
	<u>12,347,547</u>	<u>11,062,759</u>	<u>13,655,534</u>	<u>23.4%</u>	<u>2,592,775</u>
PARKS, RECREATION & COMMUNITY SVCS					
Salaries	45,805	48,317	0	(100.0%)	(48,317)
Employer Provided Benefits	672	701	0	(100.0%)	(701)
Internal Service Charges	118	0	0		0
Insurance Costs and Premiums	192	205	0	(100.0%)	(205)
Other Operating Expenses	10,053	10,952	0	(100.0%)	(10,952)
	<u>56,839</u>	<u>60,175</u>	<u>0</u>	<u>(100.0%)</u>	<u>(60,175)</u>
PUBLIC WORKS					
Salaries	5,192,879	5,656,013	6,014,434	6.3%	358,421
Pension Costs	1,143,630	539,403	589,781	9.3%	50,378
Employer Provided Benefits	1,533,985	1,834,832	1,673,788	(8.8%)	(161,044)
Internal Service Charges	2,800,329	3,454,074	4,001,293	15.8%	547,219
Insurance Costs and Premiums	156,327	167,272	126,312	(24.5%)	(40,960)
Professional and Contractual Services	7,530,603	6,892,108	7,042,108	2.2%	150,000
Other Operating Expenses	465,732	482,937	483,312	0.1%	375
Capital Outlay	0	1	1	0.0%	0
Indirect Cost	530,881	501,369	641,057	27.9%	139,688
	<u>19,354,366</u>	<u>19,528,009</u>	<u>20,572,086</u>	<u>5.3%</u>	<u>1,044,077</u>
TOTAL EXPENDITURES	<u><u>31,922,853</u></u>	<u><u>30,849,928</u></u>	<u><u>34,428,958</u></u>	<u><u>11.6%</u></u>	<u><u>3,579,030</u></u>

AUTHORIZED POSITION CAP

	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
Authorized Positions	53	53	0
Part-Time Hours	2,600	0	(2,600)

STORMWATER SERVICES SUBFUND 461

BACKGROUND

The Stormwater Services fund provides a dedicated funding source (through the Stormwater fee) and operating budget for various Departments including Neighborhoods and Public Works. The Environmental Quality Division manages a portion of the Stormwater Management System Program, and is responsible for inspections of illicit connections to drainage systems, inspections of high priority industries, and surface water quality monitoring. The Public Works Department is responsible for completing various flood and drainage mitigation projects, cleaning canals and ditches, addressing stormwater treatment issues, maintaining collection and pumping systems, as well as stormwater treatment facilities (ponds).

REVENUE

Non-Departmental / Fund Level Activities

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 20.

Transfers From Other Funds

- The General Fund – GSD is contributing \$2,895,775 to assist in funding Stormwater capital projects.

Transfers from Fund Balance

- Fund balance is being appropriated in the amount of the pension contingency to help balance the fund.

Public Works

Charges for Services

- The revenue in this category is from anticipated Stormwater user fees, discounts, uncollectibles and late fees.

EXPENDITURES

Neighborhoods

Salaries

- The net increase is due to anticipated pay increases to be effective October 1st related to collective bargaining.

Pension Costs

- This category includes the FY 20 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this department by the City's internal service providers.

Indirect Cost

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

Non-Departmental / Fund Level Activities

Transfers to Other Funds

- This represents the transfer to the Stormwater Services - Capital Project fund (SF 462) to be used as pay-go for Stormwater capital projects.

Repayment of General Fund Loan

- This amount represents the full repayment of the General Fund loan from FY 19.

Debt Management Fund Repayment

- This represents debt payments for previously funded Stormwater capital projects.

Parks, Recreation and Community Services

Salaries

Employer Provided Benefits

Insurance Costs and Premiums

Other Operating Expenses

- The Florida Yards and Neighborhoods Program activity has been moved into the General Fund – GSD (SF 011).

Public Works

Salaries

- The increase is due to anticipated pay increases to be effective October 1st related to collective bargaining, the net effect of changes between the General Fund – GSD (SF 011) and Stormwater services personnel cost allocation and various salary adjustments during FY 19.

Pension Costs

- This category includes the FY 20 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The net decrease is mainly attributable to a reduction in workers compensation insurance.

Internal Service Charges

- The net increase is primarily driven by a net increase of \$545,844 in fleet services.

Insurance Costs and Premiums

- This amount represents cost for general liability insurance.

Professional and Contractual Services

- This category includes funding for various flood and drainage mitigation efforts such as regrading storm ditches, clearing debris from storm canals and ditches, maintenance of collection and pumping systems and maintenance of stormwater treatment facilities (ponds).

Other Operating Expenses

- This category is made of various small and large expenditures, the largest of which are repairs and maintenance (\$240,500) and equipment rentals (\$90,000).

Indirect Cost

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

AUTHORIZED POSITION CAP

During the FY 20 budget process, 2,600 part-time hours were transferred within Parks, Recreation and Community Services due to the movement of the Florida Yards and Neighborhoods Program activity from (SF 461) to (SF 011).

OFFICE OF ECONOMIC DEVELOPMENT
GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

	FY 17-18 ACTUAL	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Miscellaneous Revenue	10	120	120	0.0%	0
TOTAL REVENUE	10	120	120	0.0%	0
EXPENDITURES					
Salaries	978,448	1,027,813	1,156,116	12.5%	128,303
Pension Costs	205,283	242,924	247,060	1.7%	4,136
Employer Provided Benefits	98,131	120,748	142,548	18.1%	21,800
Internal Service Charges	300,195	295,103	306,456	3.8%	11,353
Insurance Costs and Premiums	4,022	4,332	12,151	180.5%	7,819
Professional and Contractual Services	80,628	94,001	94,001	0.0%	0
Other Operating Expenses	52,972	84,748	84,749	0.0%	1
Capital Outlay	0	2	2	0.0%	0
Grants, Aids & Contributions	108,000	108,000	108,000	0.0%	0
Supervision Allocation	(277,729)	(294,895)	(368,670)	25.0%	(73,775)
TOTAL EXPENDITURES	1,549,951	1,682,776	1,782,413	5.9%	99,637
AUTHORIZED POSITION CAP					
		FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE	
Authorized Positions		12	13	1	
Part-Time Hours		1,300	1,300	0	
DIVISION SUMMARY					
	FY 17-18 ACTUAL	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
OFFICE OF ECONOMIC DEVELOPMENT	1,549,951	1,682,776	1,782,413	5.9%	99,637
DEPARTMENT TOTAL	1,549,951	1,682,776	1,782,413	5.9%	99,637

OFFICE OF ECONOMIC DEVELOPMENT GENERAL FUND - GSD

BACKGROUND

The Office of Economic Development serves as the economic development agency for the City of Jacksonville, implementing policies that result in sustainable job growth, raising personal incomes and creating a broader tax base for the community. The office also oversees the administration of local and state incentives, redevelopment at the Cecil Commerce Center and provides staff support to three Community Redevelopment Areas (CRA).

EXPENDITURES

Salaries

- The increase in this category is primarily due to anticipated pay increases to be effective October 1st related to collective bargaining as well as the movement of one position into this department as part of ordinance 2019-395-E.

Pension Costs

- This category includes the FY 20 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The change in this category is being driven by increases in health insurance costs based on employee plan elections as well as the impact of an additional position.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this department by the City's internal service providers. The change is driven by \$16,605 in FY 20 IT equipment refresh costs.

Insurance Costs and Premiums

- This amount includes general liability insurance costs.

Professional and Contractual Services

- This category includes funding for the global cities initiative, the sister cities award and Capitalize JAX Report.

Other Operating Expenses

- This category is made of various small items, the largest of which are travel / training of \$29,574, advertising / promotion of \$21,600 and dues / subscriptions of \$11,772.

Grants, Aids & Contributions

- This represents a grant provided to the University of North Florida's Small Business Development Center.

Supervision Allocation

- This expense represents administrative costs that are being allocated to the Cecil Field Trust Fund and three Community Redevelopment Areas (CRA) funds in which the department provides staff support. The CRAs include the Jacksonville International Airport CRA, Moncrief Soutel CRA and the Renew Arlington CRA.

AUTHORIZED POSITION CAP

The authorized cap increased by one position as a part of ordinance 2019-395-E which moved the Manager of Film and TV position into this department.

CECIL FIELD TRUST - SEC 111.625
SUBFUND -- 1DE

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Investment Pool / Interest Earnings	79,472	61,669	91,537	48.4%	29,868
	79,472	61,669	91,537	48.4%	29,868
OFFICE OF ECONOMIC DEVELOPMENT					
Miscellaneous Revenue	2,409,127	1,034,008	1,526,187	47.6%	492,179
	2,409,127	1,034,008	1,526,187	47.6%	492,179
PARKS, RECREATION & COMMUNITY SVCS					
Charges for Services	1,230	1,350	1,250	(7.4%)	(100)
	1,230	1,350	1,250	(7.4%)	(100)
TOTAL REVENUE	2,489,829	1,097,027	1,618,974	47.6%	521,947
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Other Operating Expenses	0	0	398,750		398,750
	0	0	398,750		398,750
OFFICE OF ECONOMIC DEVELOPMENT					
Salaries	(276)	0	0		0
Pension Costs	(103)	0	0		0
Employer Provided Benefits	488	0	0		0
Internal Service Charges	948	0	0		0
Insurance Costs and Premiums	99,834	116,961	124,757	6.7%	7,796
Professional and Contractual Services	2,070,885	1,517,587	1,517,587	0.0%	0
Other Operating Expenses	0	(727,199)	(517,043)	(28.9%)	210,156
Supervision Allocation	106,258	113,455	137,886	21.5%	24,431
Indirect Cost	67,437	9,541	68,834	621.5%	59,293
	2,345,472	1,030,345	1,332,021	29.3%	301,676
PARKS, RECREATION & COMMUNITY SVCS					
Professional and Contractual Services	9,204	66,682	66,682	0.0%	0
Capital Outlay	0	0	(178,479)		(178,479)
	9,204	66,682	(111,797)	(267.7%)	(178,479)
TOTAL EXPENDITURES	2,354,676	1,097,027	1,618,974	47.6%	521,947

AUTHORIZED POSITION CAP

FY 18-19
ADOPTED

FY 19-20
PROPOSED

CHANGE

CECIL FIELD TRUST SUBFUND 1DE

BACKGROUND

Code Section 111.625: This all revenues received or earned by the City from the development and operation of the Cecil Commerce Center (excluding revenues related to an interlocal agreement with the Jacksonville Aviation Authority) are deposited into this trust fund.

REVENUE

Non-Departmental / Fund Level Activities

Investment Pool / Interest Earnings

- This represents anticipated interest earnings for FY 20.

Office of Economic Development

Charges for Services

- This represents anticipated FY 20 revenue in rental of city facilities and proceeds from the sale of property.

Parks, Recreation & Community Services

Charges for Services

- This represents the appropriation of existing hunting fee revenue.

EXPENDITURES

Non- Departmental / Fund Level Activities

- This category includes funding for various economic development programs including: the 2014-551 GE economic development manufacturing employer grant of \$200,000 QTI grant \$125,000, the 2018-149 JinkoSolar QTI grant of \$25,000 and the 2016-654 Amazon QTI grant of \$48,750.

Office of Economic Development

Insurance Costs and Premiums

- This amount includes miscellaneous insurance costs.

Professional and Contractual Services

- This category includes funding for the building and property maintenance contract at Cecil Field and for forestry management services by the Florida Forest Service.

Other Operating Expenses

- This negative budget amount represents the de-appropriation of available budgetary balances.

Supervision Allocation

- This represents the administrative costs of Office of Economic Development staff that spend some of their time with the operations at Cecil Field.

Indirect Cost

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

Parks, Recreation & Community Services

Professional and Contractual Services

- This category represents forestry management services by the Florida Forest Service.

Capital Outlay

- This negative budget amount represents the de-appropriation of available budgetary balances.

OFFICE OF ETHICS, COMPLIANCE AND OVERSIGHT
 GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

	FY 17-18 ACTUAL	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Contribution From Local Units	20,000	22,000	22,000	0.0%	0
TOTAL REVENUE	20,000	22,000	22,000	0.0%	0
EXPENDITURES					
Salaries	221,140	260,198	293,703	12.9%	33,505
Pension Costs	28,955	34,876	35,511	1.8%	635
Employer Provided Benefits	16,805	20,329	20,909	2.9%	580
Internal Service Charges	49,598	50,743	58,283	14.9%	7,540
Insurance Costs and Premiums	906	1,105	1,248	12.9%	143
Professional and Contractual Services	0	2	2	0.0%	0
Other Operating Expenses	4,969	5,818	5,848	0.5%	30
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENDITURES	322,374	373,072	415,505	11.4%	42,433

AUTHORIZED POSITION CAP		FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
Authorized Positions		1	1	0
Part-Time Hours		3,406	3,640	234

DIVISION SUMMARY	FY 17-18 ACTUAL	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
OFFICE OF ETHICS- COMPLIANCE & OVERSIGHT	322,374	373,072	415,505	11.4%	42,433
DEPARTMENT TOTAL	322,374	373,072	415,505	11.4%	42,433

OFFICE OF ETHICS, COMPLIANCE AND OVERSIGHT GENERAL FUND - GSD

BACKGROUND

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

REVENUE

Transfers From Component Units

- This represents revenue from various Independent Authorities (JEA, JAA, JPA and JTA) for ethics training provided by the office.

EXPENDITURES

Salaries

- The increase in this category is due to anticipated pay increases to be effective October 1st related to collective bargaining and additional funding in part-time salaries.

Pension Costs

- The net increase in pension costs is primarily due to a net increase in the defined benefit plan of \$620.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- The net increase is being driven by an increase in OGC legal allocation of \$7,184.

Other Operating Expenses

- This category includes various small expenditures, the largest of which are employee training (\$2,700) and travel expense (\$1,970).

AUTHORIZED POSITION CAP

Part-time hours were increased by 234 hours for FY 20.

OFFICE OF GENERAL COUNSEL
GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

	FY 17-18 ACTUAL	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
EXPENDITURES					
Salaries	67,811	45,981	52,849	14.9%	6,868
Pension Costs	26,189	5,518	5,766	4.5%	248
Employer Provided Benefits	3,155	1,059	1,015	(4.2%)	(44)
Internal Service Charges	6,427	6,808	6,953	2.1%	145
Insurance Costs and Premiums	524	195	225	15.4%	30
Professional and Contractual Services	0	1	1	0.0%	0
Other Operating Expenses	701,651	2,852,979	103,033	(96.4%)	(2,749,946)
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENDITURES	805,756	2,912,542	169,843	(94.2%)	(2,742,699)

AUTHORIZED POSITION CAP		FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
Authorized Positions		1	1	0
Part-Time Hours		0	240	240

DIVISION SUMMARY	FY 17-18 ACTUAL	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
DUVAL LEGISLATIVE DELEGATION	57,061	62,542	69,843	11.7%	7,301
OFFICE OF GENERAL COUNSEL	748,696	2,850,000	100,000	(96.5%)	(2,750,000)
DEPARTMENT TOTAL	805,756	2,912,542	169,843	(94.2%)	(2,742,699)

OFFICE OF GENERAL COUNSEL GENERAL FUND - GSD

BACKGROUND

The general fund portion of the Office of General Counsel consists of the Duval Legislative Delegation.

EXPENDITURES

Salaries

- The net increase in this category is due anticipated pay increases to be effective October 1st related to collective bargaining as well as the addition of \$4,800 in part-time salaries.

Pension Costs

- This category includes the FY 20 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this department by the City's internal service providers.

Insurance Costs and Premiums

- This category includes costs for general liability insurance.

Other Operating Expenses

- This category is made of various small items such as travel and office supplies. The largest item is \$100,000 for small judgements and settlements under \$50,000. The large decrease is due to the removal of the \$2,750,000 judgement required in FY 19 pursuant to 2018-263-E.

AUTHORIZED POSITION CAP

240 part-time hours were added as part of the budget process.

OFFICE OF GENERAL COUNSEL
SUBFUND -- 551

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	10,791,274	11,340,923	11,942,689	5.3%	601,766
Investment Pool / Interest Earnings	26,559	24,062	35,580	47.9%	11,518
Miscellaneous Revenue	52,236	8,000	8,000	0.0%	0
Transfers from Fund Balance	196,871	745,313	939,029	26.0%	193,716
TOTAL REVENUE	11,066,940	12,118,298	12,925,298	6.7%	807,000
EXPENDITURES					
Salaries	6,183,039	6,770,049	7,403,911	9.4%	633,862
Salary & Benefit Lapse	0	(262,177)	(240,472)	(8.3%)	21,705
Pension Costs	1,344,480	1,666,849	1,662,265	(0.3%)	(4,584)
Employer Provided Benefits	622,260	797,195	803,581	0.8%	6,386
Internal Service Charges	462,525	553,634	647,324	16.9%	93,690
Insurance Costs and Premiums	31,585	28,634	31,340	9.5%	2,706
Professional and Contractual Services	442,466	935,338	935,338	0.0%	0
Other Operating Expenses	343,695	406,211	402,145	(1.0%)	(4,066)
Capital Outlay	0	1	1	0.0%	0
Indirect Cost	273,184	283,535	340,836	20.2%	57,301
Contingencies	0	939,029	939,029	0.0%	0
TOTAL EXPENDITURES	9,703,234	12,118,298	12,925,298	6.7%	807,000

AUTHORIZED POSITION CAP	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
Authorized Positions	69	73	4
Part-Time Hours	2,600	2,600	0

OFFICE OF GENERAL COUNSEL SUBFUND 551

BACKGROUND

This internal service accumulates and allocates the cost of the Office of the General Counsel and recovers its costs via charges to its users/customers which include the City, independent authorities, and boards/commissions of the government.

REVENUE

Charges for Services

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

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 20.

Transfers from Fund Balance

- Fund balance is being appropriated to re-establish the pension reform contingency.

EXPENDITURES

Salaries

- The net increase in this category is primarily driven by anticipated pay increases to be effective October 1st related to collective bargaining as well as the addition of four positions as part of the budget process.

Salary and Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 20.

Pension Costs

- This category includes the FY 20 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in FY 20 is mainly due to the addition of four positions as part of the budget process.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The increase is driven by a FY 20 allocation of \$94,780 for IT equipment refresh.

Insurance Costs and Premiums

- This amount represents costs for general liability insurance.

Professional and Contractual Services

- This amount includes funding for outside legal counsel, expert witnesses, mediators, and a special counsel pursuant to section 108.505 (b).

Other Operating Expenses

- This category is made of various small items, the largest of which are dues, subscriptions, and memberships of \$181,454, hardware/software maintenance and licenses of \$68,932, and court reporter fees of \$60,000.

Indirect Cost

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

Contingencies

- Funding is being set aside to re-establish the pension reform contingency.

AUTHORIZED POSITION CAP

Four positions were added as part of the budget process. Two positions were added for JEA and two were added to handle additional work for JSO.

OFFICE OF INSPECTOR GENERAL
GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

	FY 17-18 ACTUAL	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Contribution From Local Units	115,000	115,000	115,000	0.0%	0
TOTAL REVENUE	115,000	115,000	115,000	0.0%	0
EXPENDITURES					
Salaries	598,943	680,260	719,353	5.7%	39,093
Pension Costs	125,399	100,489	105,477	5.0%	4,988
Employer Provided Benefits	44,333	71,768	65,450	(8.8%)	(6,318)
Internal Service Charges	96,169	100,452	119,443	18.9%	18,991
Insurance Costs and Premiums	2,765	2,890	3,057	5.8%	167
Professional and Contractual Services	0	2	2	0.0%	0
Other Operating Expenses	33,338	36,742	36,900	0.4%	158
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENDITURES	900,946	992,604	1,049,683	5.8%	57,079

AUTHORIZED POSITION CAP	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
Authorized Positions	9	9	0

DIVISION SUMMARY	FY 17-18 ACTUAL	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
OFFICE OF INSPECTOR GENERAL	900,946	992,604	1,049,683	5.8%	57,079
DEPARTMENT TOTAL	900,946	992,604	1,049,683	5.8%	57,079

OFFICE OF INSPECTOR GENERAL GENERAL FUND - GSD

BACKGROUND

The 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. The Office of Inspector General has authority to include the City Constitutional Offices and Independent Authorities within their scope of work.

REVENUE

Contribution From Local Units

- This revenue is from contributions made to the Office of Inspector General from Independent Agencies which include JEA, JAA, JPA, and JTA.

EXPENDITURES

Salaries

- The net increase in this category is due anticipated pay increases to be effective October 1st related to collective bargaining.

Pension Costs

- This category includes the FY 20 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this department by the City's internal service providers.

Insurance Costs and Premiums

- This category includes an allocation for general liability insurance.

Other Operating Expenses

- This category is made of various small items, the largest of which is travel and training of \$27,186.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged.

OFFICE OF THE SHERIFF
GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

	FY 17-18 ACTUAL	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	4,994,605	4,508,769	4,848,499	7.5%	339,730
Revenue From City Agencies	4,281,134	5,027,922	4,825,212	(4.0%)	(202,710)
Fines and Forfeits	1,458,936	1,219,749	1,658,300	36.0%	438,551
Miscellaneous Revenue	615,438	526,158	4,923,064	835.7%	4,396,906
Debt Funding: Debt Management Fund	700,000	0	0		0
Transfers from Fund Balance	26,200	0	0		0
TOTAL REVENUE	12,076,313	11,282,598	16,255,075	44.1%	4,972,477
EXPENDITURES					
Salaries	203,959,781	224,049,505	251,573,689	12.3%	27,524,184
Salary & Benefit Lapse	0	(3,574,410)	(4,754,108)	33.0%	(1,179,698)
Pension Costs	83,486,986	84,606,493	93,079,089	10.0%	8,472,596
Employer Provided Benefits	37,293,535	45,694,969	46,241,930	1.2%	546,961
Internal Service Charges	33,704,086	40,347,634	40,314,886	(0.1%)	(32,748)
Insurance Costs and Premiums	3,093,639	3,689,084	3,596,150	(2.5%)	(92,934)
Professional and Contractual Services	21,397,897	24,400,095	25,531,784	4.6%	1,131,689
Other Operating Expenses	18,442,519	19,832,676	22,540,905	13.7%	2,708,229
Capital Outlay	3,640,268	1	3,208,320	31,900.0%	3,208,319
Capital Outlay - Debt Funded	824,654	0	0		0
Debt Management Fund Repayments	10,291	83,701	261,952	213.0%	178,251
TOTAL EXPENDITURES	405,853,656	439,129,748	481,594,597	9.7%	42,464,849
AUTHORIZED POSITION CAP					
		FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE	
Authorized Positions		3,230	3,235	5	
Part-Time Hours		669,222	669,004	(218)	
DIVISION SUMMARY					
	FY 17-18 ACTUAL	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
CORRECTIONS	106,048,064	115,553,813	122,562,382	6.1%	7,008,569
INVESTIGATION&HOMELAND SECURITY	61,121,527	64,784,912	72,944,283	12.6%	8,159,371
PATROL AND ENFORCEMENT	170,683,868	186,213,393	202,507,147	8.8%	16,293,754
PERSONNEL & PROFESSIONAL STANDARDS	28,678,004	20,548,783	23,757,144	15.6%	3,208,361
POLICE SERVICES	30,943,249	44,467,907	53,207,895	19.7%	8,739,988
SHERIFF-ADMINISTRATION	8,378,944	7,560,940	6,615,746	(12.5%)	(945,194)
DEPARTMENT TOTAL	405,853,656	439,129,748	481,594,597	9.7%	42,464,849

OFFICE OF THE SHERIFF GENERAL FUND - GSD

BACKGROUND

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

REVENUE

Charges for Services

- This category includes a wide variety of revenues the largest of which are take home vehicle reimbursement (\$243,493), JEA reimbursement (\$300,006), alarm permit fees (\$338,300), civil income individual revenue (\$1,030,345), and off duty reimbursement (\$1,737,603). The bulk of the change is being driven by an increase of \$174,000 in alarm permit fees.

Revenue from City Agencies – Allocations

- This category includes revenue from other city agencies including \$313,926 from the Mayor's Office, \$1,438,974 from the 9-1-1 emergency user fee fund (SF 171) for reimbursement for call taker salaries and \$3,072,312 for SMG overtime.

Fines and Forfeits

- This category includes sheriff's fines and estreatures, criminal justice education and alarm citations. The change is being driven by a \$380,851 increase in alarm citations.

Miscellaneous Revenue

- This category includes contribution from private sources, miscellaneous sales and charges and overtime reimbursement charges. The change is being driven by the addition of \$3,670,604 in overtime reimbursement from the Duval County School Board.

EXPENDITURES

Salaries

- The net increase in this category is primarily due to the anticipated pay increases to be effective October 1st related to collective bargaining, a \$1,129,929 increase in leave rollback/sellback and the addition of \$7,491,028 in overtime for the Duval County School Board.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 20.

Pension Costs

- This category includes the FY 20 required contribution for the general employees, corrections, and police & fire pension defined benefit plans as well as anticipated general employees and public safety employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The change is being driven by a net increase in workers' compensation costs of \$424,987.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this department by the City's internal service providers. The net change is being driven by decreases in fleet lease charges of \$419,170, vehicle replacement charges of \$293,054, and computer system maintenance and security of \$395,661. These decreases are somewhat offset by increases in the OGC legal allocation of \$328,906 and fleet service / parts / gas charges of \$743,757.

Insurance Costs and Premiums

- This category includes costs for non-payroll insurance, general liability insurance, miscellaneous insurance and aviation/hull insurance. The change is being driven by a \$107,602 decrease in general liability insurance.

Professional and Contractual Services

- This category includes the inmate health care contract, security and guard service contract, inmate food services contract and the assessment center contract. The change is being driven by increases in the inmate health care contract of \$547,766, the inmate food services contract of \$430,191, and the assessment center contract of \$261,000

Other Operating Expenses

- This category is made of various items, the largest of which are wireless communications of \$1,095,916, travel / training of \$1,378,500, repairs / maintenance of \$2,164,518, other operating supplies of \$4,209,976, clothing / uniforms / safety equipment of \$4,470,356, and hardware / software licensing and maintenance of \$4,708,487. The change is being driven by the addition of \$1,717,600 in costs for the body worn camera program.

Capital Outlay

- Capital funding is being provided to replace end of life equipment (\$686,725) as well as the JSO record management system (\$2,521,591).

Debt Management Fund Repayments

- This represents both the principal and interest costs related to projects and expenditures within the department. Detail by project can be found on the budget ordinance schedule B4.

AUTHORIZED POSITION CAP

The part-time hours cap has been reduced by 218 hours and five positions were added to the real-time crime center as part of the budget process.

9-1-1 EMERGENCY USER FEE - SEC 111.320
 SUBFUND -- 171

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	4,331,961	4,399,310	4,621,918	5.1%	222,608
Investment Pool / Interest Earnings	78,725	47,037	91,987	95.6%	44,950
Transfers from Fund Balance	0	1,039,197	86,078	(91.7%)	(953,119)
TOTAL REVENUE	4,410,686	5,485,544	4,799,983	(12.5%)	(685,561)
EXPENDITURES					
Salaries	203,923	213,821	258,830	21.0%	45,009
Pension Costs	51,085	80,997	78,415	(3.2%)	(2,582)
Employer Provided Benefits	21,680	24,800	30,981	24.9%	6,181
Internal Service Charges	46,130	45,995	40,482	(12.0%)	(5,513)
Insurance Costs and Premiums	1,109	892	1,086	21.7%	194
Other Operating Expenses	1,764,746	2,210,346	2,625,142	18.8%	414,796
Inter-Departmental Billing	1,890,627	1,929,496	1,725,850	(10.6%)	(203,646)
Capital Outlay	0	940,000	0	(100.0%)	(940,000)
Contingencies	0	39,197	39,197	0.0%	0
TOTAL EXPENDITURES	3,979,300	5,485,544	4,799,983	(12.5%)	(685,561)

AUTHORIZED POSITION CAP

	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
Authorized Positions	5	5	0

9-1-1 EMERGENCY USER FEE SUBFUND 171

BACKGROUND

Municipal Code Section 111.320: The special revenue fund for the operation of the 911 Emergency Telephone System was established pursuant to Section 365.171 of the Florida Statutes and states “a county may impose a “911” fee to be paid by the local exchange subscribers within its boundaries served by the “911” service.” The fund provides for the maintenance and operations of the system for Duval County, including ADA accessibility. According to Section 365.172 (9) (b) of the Florida Statutes, “all costs directly attributable to the establishment or provision of E911 service and contracting for E911 services are eligible for expenditure of moneys derived from imposition of the fee authorized by this section.” Some of the eligible expenditures include telephone devices and other equipment for the hearing impaired used in the E911 system, hardware and software for computer-aided dispatch (CAD) systems and integrated CAD systems for that portion of the system used for E911 call taking.

REVENUE

Charges for Services

- This category includes fees from landlines, wireless and prepaid cellphones. The change is being driven by a \$252,065 increase in wireless fees.

Investment Pool / Interest Earnings

- This amount represents the anticipated interest earnings for FY 20.

Transfers from Fund Balance

- Fund balance is being appropriated to re-establish the pension reform contingency and to balance the fund.

EXPENDITURES

Salaries

- The net increase in this category is primarily due to the upgrading of positions and anticipated pay increases to be effective October 1st related to collective bargaining.

Pension Costs

- This category includes the FY 20 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this department by the City’s internal service providers.

Insurance Costs and Premiums

- This amount includes general liability insurance costs.

Other Operating Expenses

- This category is made of various expenditures the largest of which are telephone / data lines of \$860,900, hardware/software maintenance and licenses of \$758,501, repairs and maintenance of \$460,700 and miscellaneous services and charges of \$448,491. The change is being driven by an increase of \$412,307 in hardware/software maintenance and licenses.

Intra-Departmental Billing

- This category houses the contribution to the Sheriff's Office and the Fire and Rescue Department for call takers salaries. There is reciprocal revenue in the General Fund – GSD budget for both Departments.

Contingencies

- Funding is being set aside to re-establish the pension reform contingency.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged.

9-1-1 CAPITAL EQUIP REPLACEMENT(111.322)
 SUBFUND -- 172

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Investment Pool / Interest Earnings	0	0	26,070		26,070
Miscellaneous Revenue	0	0	10,650		10,650
TOTAL REVENUE	0	0	36,720		36,720
EXPENDITURES					
Capital Outlay	0	0	36,720		36,720
TOTAL EXPENDITURES	0	0	36,720		36,720

AUTHORIZED POSITION CAP	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
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9-1-1 CAPITAL EQUIPMENT REPLACEMENT SUBFUND 172

BACKGROUND

Municipal Code Section 111.322 created a trust fund account to be known as the 9-1-1 Capital Equipment Replacement Fund for the purpose of expansion or replacement of 9-1-1 Public Safety Answering Point (PSAP) equipment or service features of the 9-1-1 Emergency Telephone System.

REVENUE

Investment Pool / Interest Earnings

- This category includes the appropriation of available investment pool earnings.

Miscellaneous Revenue

- This category includes the appropriation of available repo agreement earnings.

EXPENDITURES

Capital Outlay

- This category includes funding for the replacement of the 9-1-1 phone system, servers and integrated mapping solution for the phone system.

9-1-1 CAPITAL EQUIP REPLACEMENT FUND
 SUBFUND -- 173

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	0	597,873	0	(100.0%)	(597,873)
Investment Pool / Interest Earnings	39,347	587,127	603,437	2.8%	16,310
TOTAL REVENUE	39,347	1,185,000	603,437	(49.1%)	(581,563)
EXPENDITURES					
Capital Outlay	77,687	1,185,000	603,437	(49.1%)	(581,563)
TOTAL EXPENDITURES	77,687	1,185,000	603,437	(49.1%)	(581,563)

AUTHORIZED POSITION CAP	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
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9-1-1 CAPITAL EQUIPMENT REPLACEMENT FUND SUBFUND 173

BACKGROUND

This all-years fund houses the capital purchases allowed and paid for with the 9-1-1 fee.

REVENUE

Investment Pool / Interest Earnings

- This category includes the appropriation of available investment pool / Interest earnings.

EXPENDITURES

Capital Outlay

- This category includes funding for the replacement of the 9-1-1 phone system, servers and integrated mapping solution for the phone system.

E911 WIRELESS CAPITAL EQUIP REPLACEMENT
 SUBFUND -- 174

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Investment Pool / Interest Earnings	1,782	0	118,347		118,347
TOTAL REVENUE	1,782	0	118,347		118,347
EXPENDITURES					
Capital Outlay	0	0	118,347		118,347
TOTAL EXPENDITURES	0	0	118,347		118,347

AUTHORIZED POSITION CAP	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
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E911 WIRELESS CAPITAL EQUIPMENT REPLACEMENT FUND SUBFUND 174

BACKGROUND

This all-years fund houses the capital purchases allowed and paid for with the 9-1-1 fee.

REVENUE

Investment Pool / Interest Earnings

- This category includes the appropriation of available investment pool earnings.

EXPENDITURES

Capital Outlay

- This category includes funding for the replacement of the 9-1-1 phone system, servers and to integrate mapping solution for the phone system.

PARKS, RECREATION & COMMUNITY SERVICES
GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

	FY 17-18 ACTUAL	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	355,306	307,933	348,500	13.2%	40,567
Miscellaneous Revenue	590,046	499,500	532,675	6.6%	33,175
Pension Fund Contributions	(4,670)	0	0		0
TOTAL REVENUE	940,682	807,433	881,175	9.1%	73,742
EXPENDITURES					
Salaries	13,062,569	13,884,700	14,602,194	5.2%	717,494
Pension Costs	2,178,316	2,480,788	2,537,151	2.3%	56,363
Employer Provided Benefits	2,521,020	3,014,629	2,828,842	(6.2%)	(185,787)
Internal Service Charges	8,900,202	9,164,005	9,281,559	1.3%	117,554
Insurance Costs and Premiums	500,529	690,970	1,013,917	46.7%	322,947
Professional and Contractual Services	8,230,929	8,576,822	9,118,412	6.3%	541,590
Other Operating Expenses	6,040,141	6,505,061	6,505,617	0.0%	556
Capital Outlay	34,132	175,003	3	(100.0%)	(175,000)
Grants, Aids & Contributions	0	3,012,000	3,058,132	1.5%	46,132
TOTAL EXPENDITURES	41,467,837	47,503,978	48,945,827	3.0%	1,441,849
AUTHORIZED POSITION CAP					
		FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE	
Authorized Positions		264	263	(1)	
Part-Time Hours		298,390	300,990	2,600	
DIVISION SUMMARY					
	FY 17-18 ACTUAL	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
DISABLED SERVICES	612,364	666,213	678,997	1.9%	12,784
NATURAL AND MARINE RESOURCES	1,802,707	1,787,959	1,804,516	0.9%	16,557
OFFICE OF DIRECTOR	2,868,839	3,013,860	3,129,091	3.8%	115,231
REC & COMMUNITY PROGRAMMING	23,264,207	25,223,003	26,248,050	4.1%	1,025,047
SENIOR SERVICES	2,767,641	5,983,826	6,242,424	4.3%	258,598
SOCIAL SERVICES	9,385,561	9,824,061	10,049,380	2.3%	225,319
SPORTS AND ENTERTAINMENT	766,518	1,005,056	793,369	(21.1%)	(211,687)
DEPARTMENT TOTAL	41,467,837	47,503,978	48,945,827	3.0%	1,441,849

PARKS, RECREATION AND COMMUNITY SERVICES GENERAL FUND - GSD

BACKGROUND

The Parks, Recreation and Community Services Department is dedicated to ensuring high quality programs and facilities that will fuel public-private partnerships, champion cultural diversity, inspire well-being, encourage environmental participation, education and create a sense of community for residents in Duval County. It is also responsible for human and social services to the City of Jacksonville, city parks, pools, preserves, marinas, waterfront facilities, and programs targeted specifically towards seniors, victims of crime and the disabled.

Pursuant to Ordinance 2019-395-E, the Sports and Entertainment Office was moved into the Department of Parks, Recreation and Community Services creating a Sports and Entertainment Division responsible for sports and entertainment activities within the City of Jacksonville.

REVENUE

Charges for Services

- This category includes revenue from organized events, tennis lessons, summer camps and docks. The change is due to increases in organized event charges of \$29,000 and tennis lessons of \$11,567.

Miscellaneous Revenue

- The category includes revenue from overtime reimbursement, rental of facilities and other miscellaneous charges. The change is mainly due to an increase in overtime reimbursement charges of \$20,000.

EXPENDITURES

Salaries

- The net increase in this category is mainly attributable to anticipated pay increases to be effective October 1st related to collective bargaining.

Pension Costs

- This category includes the FY 20 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The change is mainly due to a reduction of \$233,593 in workers compensation insurance.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this department by the City's internal service providers. The change is driven by increases in vehicle replacement of \$102,999 and facility maintenance of \$134,540. These increases are somewhat offset by reductions in the utilities allocation of \$126,250 and the IT refresh of \$74,423.

Insurance Costs and Premiums

- This amount includes general liability, miscellaneous insurance and aviation hull/chemical costs. The change is being driven by a \$232,857 increase in general liability insurance costs due to recent claims experience.

Professional and Contractual Services

- This category includes funding for various state mandated programs for mental health and substance abuse programs, residential and homeless services, indigent burial program, the operation and management of Hemming Park, the operation and maintenance of the Brentwood Golf Course, janitorial cleaning services at city parks and community and senior centers and other operation and maintenance services. The change is being driven by the addition of \$215,458 in funding for the Blue Cypress golf course and \$150,000 for Meals on Wheels.

Other Operating Expenses

- This category is made of various expenditures, the largest of which are state mandated funding for the Baker Act of \$1,219,264, rent / mortgage subsidy of \$1,047,974, repairs and maintenance including supplies of \$1,035,723, and pool chemicals of \$507,000.

Grants, Aids and Contributions

- This is the City's match for the Senior Service Program grant which is listed on 2019-504 Schedule B1b. The grant provides activities and programs that promote healthy living for citizens of Duval County 60 years of age and over.

AUTHORIZED POSITION CAP

The authorized cap decreased by one position as a part of ordinance 2019-395-E which moved the Manager of Film and TV position to OED. 2,600 part-time hours were moved during the budget process from the Stormwater fund (SF 461) to the General Fund – GSD (SF 011) along with the other operating expenses for the Florida Yards and Neighborhoods Program.

SPECIAL EVENTS
SUBFUND -- 01A

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	73,560	70,000	76,000	8.6%	6,000
Investment Pool / Interest Earnings	23,152	18,150	34,477	90.0%	16,327
Miscellaneous Revenue	284,677	305,703	323,544	5.8%	17,841
Transfers From Other Funds	6,133,226	6,775,372	7,802,981	15.2%	1,027,609
Transfers from Fund Balance	0	74,154	101,314	36.6%	27,160
TOTAL REVENUE	6,514,615	7,243,379	8,338,316	15.1%	1,094,937
EXPENDITURES					
Salaries	908,821	1,057,695	1,117,625	5.7%	59,930
Salary & Benefit Lapse	0	(12,198)	(11,260)	(7.7%)	938
Pension Costs	154,526	151,370	141,608	(6.4%)	(9,762)
Employer Provided Benefits	115,448	147,535	141,597	(4.0%)	(5,938)
Internal Service Charges	682,861	518,017	540,687	4.4%	22,670
Insurance Costs and Premiums	29,274	26,506	66,642	151.4%	40,136
Professional and Contractual Services	94,565	110,001	200,501	82.3%	90,500
Other Operating Expenses	3,913,708	4,253,616	5,104,969	20.0%	851,353
Capital Outlay	1,229	1	1	0.0%	0
Grants, Aids & Contributions	454,046	889,522	934,632	5.1%	45,110
Contingencies	0	101,314	101,314	0.0%	0
TOTAL EXPENDITURES	6,354,478	7,243,379	8,338,316	15.1%	1,094,937

AUTHORIZED POSITION CAP

	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
Authorized Positions	14	14	0
Part-Time Hours	4,160	4,160	0

SPECIAL EVENTS SUBFUND 01A

BACKGROUND

The Office of Special Events is an activity within the Parks, Recreation and Community Services. Special Events is in its own fund (01A) that is supported by the General Fund – GSD.

REVENUE

Charges for Services

- This represents anticipated revenue from the sale of tickets for the annual Florida / Georgia game.

Investment Pool/Interest Earnings

- This amount represents anticipated interest earnings for FY 20.

Miscellaneous Revenue

- This represents revenue from the Jacksonville Jaguars, LLC for the club riser costs related to the annual Florida/Georgia game, overtime reimbursement charges and permitting fees.

Transfers from Other Funds

- This represents the subsidy from the General Fund – GSD (SF 011) required to balance the fund.

Transfers from Fund Balance

- Fund balance is being appropriated to re-establish the pension reform contingency.

EXPENDITURES

Salaries

- The net increase in this category is primarily driven by anticipated pay increases to be effective October 1st related to collective bargaining.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 20.

Pension Costs

- This category includes the FY 20 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The increase is driven by a FY 20 allocation of \$16,745 for IT equipment refresh.

Insurance Costs and Premiums

- This amount includes general liability and miscellaneous insurance costs. The change is being driven by an increase of \$40,000 in the special events policy premium that is direct billed to this activity.

Professional and Contractual Services

- This represents an increase in security guard service costs for city sponsored special events.

Other Operating Expenses

- This represents a variety of expenses including equipment rentals for city events and to ensure that contractual seating capacity is met for the annual Florida/Georgia Game of \$2,526,816, miscellaneous services and charges to support city sponsored special events of \$1,527,780, and event contribution costs related to the annual Florida/Georgia Game of \$610,000. The increase is due to additional funding of \$752,139 for new / expanded events for the Florida / Georgia game.

Grants, Aids & Contributions

- This category includes a contribution for the annual Bob Hayes Invitational track meet of \$84,875, a contribution to the Jaguars for their lost revenues due to the temporary seats needed for the Florida / Georgia game of \$379,757 and funding of \$470,000 to reimburse the teams for travel expenses related to the Florida / Georgia game.

Contingencies

- Funding is being set aside to re-establish the pension reform contingency.

AUTHORIZED POSITION CAP

There are no changes to the authorized position cap.

HUGUENOT PARK - SEC 111.125
SUBFUND -- 1D1

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	446,309	546,749	583,000	6.6%	36,251
Investment Pool / Interest Earnings	(3,070)	0	0		0
Miscellaneous Revenue	1,194	11,039	4,500	(59.2%)	(6,539)
Transfers From Other Funds	469,712	369,442	310,770	(15.9%)	(58,672)
Transfers from Fund Balance	0	31,357	40,715	29.8%	9,358
TOTAL REVENUE	914,145	958,587	938,985	(2.0%)	(19,602)
EXPENDITURES					
Salaries	352,301	365,954	378,557	3.4%	12,603
Salary & Benefit Lapse	0	(8,359)	(836)	(90.0%)	7,523
Pension Costs	65,206	68,908	74,006	7.4%	5,098
Employer Provided Benefits	74,968	87,608	92,183	5.2%	4,575
Internal Service Charges	236,873	240,962	230,891	(4.2%)	(10,071)
Insurance Costs and Premiums	28,439	14,568	10,950	(24.8%)	(3,618)
Professional and Contractual Services	715	716	716	0.0%	0
Other Operating Expenses	43,619	60,767	68,617	12.9%	7,850
Capital Outlay	0	2	2	0.0%	0
Indirect Cost	103,937	86,746	83,899	(3.3%)	(2,847)
Contingencies	0	40,715	0	(100.0%)	(40,715)
TOTAL EXPENDITURES	906,057	958,587	938,985	(2.0%)	(19,602)

AUTHORIZED POSITION CAP

	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
Authorized Positions	10	10	0
Part-Time Hours	1,529	1,529	0

HUGUENOT PARK SUBFUND 1D1

BACKGROUND

Section 111.125: The Huguenot Park Trust Fund is funded by revenues generated from entrance fees, miscellaneous sales and camper rentals as well as a subsidy from the General Fund. The code states that expenditures from the trust fund shall be for park maintenance and capital improvements and to offset operating expenses associated with the park.

REVENUE

Charges for Services

- This amount represents estimated revenue for entrance fees, camper rentals and annual passes. The increase is mainly due to an increase of anticipated revenue in camper rentals.

Miscellaneous Revenue

- This category includes estimated revenue for miscellaneous sales and charges and telephone/ laundry/ concession commissions.

Transfers from Other Funds

- This amount represents the transfer from the General Fund – GSD (SF 011) to balance up the subfund.

Transfers from Fund Balance

- Fund balance, in the amount of the FY 19 contingency, is being appropriated to help offset the General Fund – GSD subsidy.

EXPENDITURES

Salaries

- The increase in this category is primarily due to anticipated pay increases to be effective October 1st related to collective bargaining.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 20.

Pension Costs

- This category includes the FY 20 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category is made of various expenditures, the largest of which are fleet services (\$89,485), guard service/security system monitoring (\$63,292) and citywide building maintenance (\$32,966).

Insurance Costs and Premiums

- This amount includes general liability and miscellaneous insurance costs.

Other Operating Expenses

- The increase is primarily driven by increased costs in credit card fees.

Indirect Cost

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

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours remain unchanged.

KATHRYN A. HANNA PARK - SEC 111.125
 SUBFUND -- 1D2

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	2,069,509	1,918,307	2,167,182	13.0%	248,875
Investment Pool / Interest Earnings	11,394	6,707	16,914	152.2%	10,207
Miscellaneous Revenue	65,044	83,278	78,450	(5.8%)	(4,828)
General Fund Loan	0	846,320	0	(100.0%)	(846,320)
Transfers from Fund Balance	24,525	51,874	65,820	26.9%	13,946
TOTAL REVENUE	2,170,472	2,906,486	2,328,366	(19.9%)	(578,120)
EXPENDITURES					
Salaries	472,681	582,735	644,985	10.7%	62,250
Salary & Benefit Lapse	0	(17,642)	(8,525)	(51.7%)	9,117
Pension Costs	85,590	105,475	112,789	6.9%	7,314
Employer Provided Benefits	138,125	185,126	177,480	(4.1%)	(7,646)
Internal Service Charges	555,840	573,642	607,616	5.9%	33,974
Insurance Costs and Premiums	44,890	43,568	26,083	(40.1%)	(17,485)
Professional and Contractual Services	0	1	1	0.0%	0
Other Operating Expenses	172,291	213,883	231,848	8.4%	17,965
Capital Outlay	4,837	2	2	0.0%	0
Indirect Cost	159,382	133,876	134,137	0.2%	261
Contingencies	0	65,820	65,820	0.0%	0
Transfers to Other Funds	0	1,020,000	254,093	(75.1%)	(765,907)
Repayment of General Fund Loan	0	0	82,037		82,037
TOTAL EXPENDITURES	1,633,636	2,906,486	2,328,366	(19.9%)	(578,120)
AUTHORIZED POSITION CAP					
		FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE	
Authorized Positions		16	17	1	
Part-Time Hours		3,918	3,918	0	

KATHRYN A. HANNA PARK SUBFUND 1D2

BACKGROUND

Section 111.125: The Kathryn A. Hanna Park Maintenance and Improvement Fund was established by Ordinance 1989-67-38 to receive all revenues and interest earned by the City of Jacksonville from admission fees, rentals of equipment, and other funds from activities and events occurring at Hanna Park. The generated revenues are used to offset the expenditures for personnel, operating, and capital outlay.

REVENUE

Charges for Services

- This amount represents estimated revenue for camper rentals, entrance fees and annual passes. The increase is mainly due to an increase of anticipated revenue in camper rentals.

Investment Pool/Interest Earnings

- This amount represents anticipated interest earnings for FY 20.

Miscellaneous Revenue

- This amount represents estimated revenue of various small items, the largest of which are rental of city facilities (\$58,000).

General Fund Loan

- This represents the General Fund – GSD (SF 011) loan repayment through recaptured funds.

Transfers from Fund Balance

- Fund balance is being appropriated to balance the subfund.

EXPENDITURES

Salaries

- The net increase in this category is primarily due to anticipated pay increases to be effective October 1st related to collective bargaining and the addition of one (1) position that was added as part of the budget process.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 20.

Pension Costs

- This category includes the FY 20 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The net increase is primarily driven by an increase in utilities allocation of \$31,781.

Insurance Costs and Premiums

- This amount includes general liability and miscellaneous insurance costs.

Other Operating Expenses

- The net increase is primarily driven by increased costs in credit card fees.

Indirect Cost

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

Contingencies

- This contingency is being set aside as a result of pension reform to be available for future City needs.

Transfers to Other Funds

- This amount represents a transfer out to the Authorized Capital Project (SF 32E) to fund all of the Hanna Park capital projects with cash:

○ Hanna Park Boardwalks	\$240,000
○ Hanna Park Improvements	\$14,093

Repayment of General Fund Loan

- This amount represents the remaining loan balance from the General Fund – GSD (SF 011) to fund capital projects at Hanna Park with pay-go funding.

AUTHORIZED POSITION CAP

The authorized position cap was increased by one (1) Park Ranger position as part of the budget process.

FL BOATER IMPROVEMENT PRG - SEC 110.413
 SUBFUND -- 1D8

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	124,193	120,000	120,000	0.0%	0
Investment Pool / Interest Earnings	5,239	20,000	10,050	(49.8%)	(9,950)
Transfers From Other Funds	190,354	0	0		0
TOTAL REVENUE	319,786	140,000	130,050	(7.1%)	(9,950)
EXPENDITURES					
Professional and Contractual Services	149,951	140,000	130,050	(7.1%)	(9,950)
Other Operating Expenses	11,550	0	0		0
Capital Outlay	8,035	0	0		0
Transfers to Other Funds	415,869	0	0		0
TOTAL EXPENDITURES	585,405	140,000	130,050	(7.1%)	(9,950)

AUTHORIZED POSITION CAP	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
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FLORIDA BOATER IMPROVEMENT PROGRAM SUBFUND 1D8

BACKGROUND

Section 110.413 / Florida Statute 328.66: The Florida Boater Improvement Trust Fund was established by Ordinance 1997-804-E to provide boat-related activities (such as recreational channel marking); removal of floating structures deemed a hazard to public safety and health, as well as manatee and marine mammal protection.

REVENUE

Charges for Services

- This amount represents the anticipated FY 20 revenue for boat registration fees.

Investment Pool/ Interest Earnings

- This represents an appropriation of existing interest earnings from pooled cash in this all years subfund.

EXPENDITURES

Professional and Contractual Services

- The budgeted amount of \$130,050 will be utilized for expenditures related to repairs to city owned boat ramps, docks, etc.

CECIL FIELD COMMERCE CENTER
SUBFUND -- 1DA

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	126,029	154,345	131,000	(15.1%)	(23,345)
Investment Pool / Interest Earnings	145	810	0	(100.0%)	(810)
Miscellaneous Revenue	12,689	10,500	9,000	(14.3%)	(1,500)
Transfers From Other Funds	1,144,279	1,219,734	1,267,467	3.9%	47,733
Transfers from Fund Balance	0	24,709	31,373	27.0%	6,664
TOTAL REVENUE	1,283,142	1,410,098	1,438,840	2.0%	28,742
EXPENDITURES					
Salaries	426,313	453,391	477,182	5.2%	23,791
Salary & Benefit Lapse	0	(5,525)	(4,165)	(24.6%)	1,360
Pension Costs	50,609	52,072	57,641	10.7%	5,569
Employer Provided Benefits	59,885	57,282	66,631	16.3%	9,349
Internal Service Charges	42,592	52,862	62,238	17.7%	9,376
Insurance Costs and Premiums	3,538	3,906	4,141	6.0%	235
Professional and Contractual Services	608,491	615,261	615,261	0.0%	0
Other Operating Expenses	12,640	17,998	18,498	2.8%	500
Capital Outlay	0	2	2	0.0%	0
Indirect Cost	71,388	131,476	141,411	7.6%	9,935
Contingencies	0	31,373	0	(100.0%)	(31,373)
TOTAL EXPENDITURES	1,275,456	1,410,098	1,438,840	2.0%	28,742

AUTHORIZED POSITION CAP

	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
Authorized Positions	6	6	0
Part-Time Hours	24,000	24,000	0

CECIL FIELD COMMERCE CENTER SUBFUND 1DA

BACKGROUND

The Cecil Field Commerce Center includes the community center, aquatics complex, and the athletic complex.

REVENUE

Charges for Services

- This amount represents estimated revenue for organized event charges, summer camp programming and entrance fees.

Miscellaneous Revenue

- This category includes miscellaneous sales and charges related to aquatic activities and overtime reimbursement charges.

Transfers from Other Funds

- This amount represents the transfer from the General Fund – GSD (SF 011) to balance up the subfund.

Transfers from Fund Balance

- Fund balance, in the amount of the FY 19 contingency, is being appropriated to help offset the General Fund – GSD subsidy.

EXPENDITURES

Salaries

- The increase in this category is primarily due to anticipated pay increases to be effective October 1st related to collective bargaining.

Salary and Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 19.

Pension Costs

- This category includes the FY 20 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The net increase is mainly due to an increase of \$9,139 in IT computer system maintenance/security allocation.

Insurance Costs and Premiums

- This amount includes general liability and miscellaneous insurance costs.

Professional and Contractual Services

- This category includes funding for maintenance for utilities, pool, fields, etc. at Cecil and Taye' Brown Regional Park.

Other Operating Expenses

- This category is made of various small items, the largest of which are other operating supplies (\$8,000) and clothing, uniforms and safety equipment (\$3,000).

Indirect Cost

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

AUTHORIZED POSITION CAP

The authorized cap and part-time hours remain unchanged.

CECIL FIELD TRUST - SEC 111.625
SUBFUND -- 1DE

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Investment Pool / Interest Earnings	79,472	61,669	91,537	48.4%	29,868
	79,472	61,669	91,537	48.4%	29,868
OFFICE OF ECONOMIC DEVELOPMENT					
Miscellaneous Revenue	2,409,127	1,034,008	1,526,187	47.6%	492,179
	2,409,127	1,034,008	1,526,187	47.6%	492,179
PARKS, RECREATION & COMMUNITY SVCS					
Charges for Services	1,230	1,350	1,250	(7.4%)	(100)
	1,230	1,350	1,250	(7.4%)	(100)
TOTAL REVENUE	2,489,829	1,097,027	1,618,974	47.6%	521,947
EXPENDITURES					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Other Operating Expenses	0	0	398,750		398,750
	0	0	398,750		398,750
OFFICE OF ECONOMIC DEVELOPMENT					
Salaries	(276)	0	0		0
Pension Costs	(103)	0	0		0
Employer Provided Benefits	488	0	0		0
Internal Service Charges	948	0	0		0
Insurance Costs and Premiums	99,834	116,961	124,757	6.7%	7,796
Professional and Contractual Services	2,070,885	1,517,587	1,517,587	0.0%	0
Other Operating Expenses	0	(727,199)	(517,043)	(28.9%)	210,156
Supervision Allocation	106,258	113,455	137,886	21.5%	24,431
Indirect Cost	67,437	9,541	68,834	621.5%	59,293
	2,345,472	1,030,345	1,332,021	29.3%	301,676
PARKS, RECREATION & COMMUNITY SVCS					
Professional and Contractual Services	9,204	66,682	66,682	0.0%	0
Capital Outlay	0	0	(178,479)		(178,479)
	9,204	66,682	(111,797)	(267.7%)	(178,479)
TOTAL EXPENDITURES	2,354,676	1,097,027	1,618,974	47.6%	521,947
AUTHORIZED POSITION CAP					
		FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE	

CECIL FIELD TRUST SUBFUND 1DE

BACKGROUND

Code Section 111.625: This all revenues received or earned by the City from the development and operation of the Cecil Commerce Center (excluding revenues related to an interlocal agreement with the Jacksonville Aviation Authority) are deposited into this trust fund.

REVENUE

Non-Departmental / Fund Level Activities

Investment Pool / Interest Earnings

- This represents anticipated interest earnings for FY 20.

Office of Economic Development

Charges for Services

- This represents anticipated FY 20 revenue in rental of city facilities and proceeds from the sale of property.

Parks, Recreation & Community Services

Charges for Services

- This represents the appropriation of existing hunting fee revenue.

EXPENDITURES

Non- Departmental / Fund Level Activities

- This category includes funding for various economic development programs including: the 2014-551 GE economic development manufacturing employer grant of \$200,000 QTI grant \$125,000, the 2018-149 JinkoSolar QTI grant of \$25,000 and the 2016-654 Amazon QTI grant of \$48,750.

Office of Economic Development

Insurance Costs and Premiums

- This amount includes miscellaneous insurance costs.

Professional and Contractual Services

- This category includes funding for the building and property maintenance contract at Cecil Field and for forestry management services by the Florida Forest Service.

Other Operating Expenses

- This negative budget amount represents the de-appropriation of available budgetary balances.

Supervision Allocation

- This represents the administrative costs of Office of Economic Development staff that spend some of their time with the operations at Cecil Field.

Indirect Cost

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

Parks, Recreation & Community Services

Professional and Contractual Services

- This category represents forestry management services by the Florida Forest Service.

Capital Outlay

- This negative budget amount represents the de-appropriation of available budgetary balances.

EQUESTRIAN CENTER-NEFL EQUESTRIAN SOCIETY
 SUBFUND -- 4F5

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Investment Pool / Interest Earnings	1,325	0	0		0
Transfers From Other Funds	455,126	465,508	493,239	6.0%	27,731
TOTAL REVENUE	456,451	465,508	493,239	6.0%	27,731
EXPENDITURES					
Professional and Contractual Services	461,607	465,508	493,239	6.0%	27,731
TOTAL EXPENDITURES	461,607	465,508	493,239	6.0%	27,731

AUTHORIZED POSITION CAP	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
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EQUESTRIAN CENTER – NEFL EQUESTRIAN SOCIETY SUBFUND 4F5

BACKGROUND

Ordinance 2014-331-E transferred the management of the Equestrian Center from SMG to the Northeast Florida Equestrian Society (NFES)/H.O.R.S.E. Therapies, Inc. This subfund houses the City's subsidy to the NEFL equestrian society.

REVENUE

Transfers from Other Funds

- Funding from the Tye' Brown Regional trust fund (SF 44I) of \$241,625 and the General Fund – GSD (SF 011) of \$251,614 is transferred into this fund to pay the City's subsidy to the NEFL equestrian society.

EXPENDITURES

Professional and Contractual Services

- This amount represents the contractual amount to be paid to the Northeast Florida Equestrian Society to cover the gap between their estimated revenues and estimated expenditures for FY 20.

SPORTS COMPLEX CAPITAL MAINT-SEC 111.136
 SUBFUND -- 4G1

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Bed / Tourist Development Tax	7,980,744	8,600,000	8,083,129	(6.0%)	(516,871)
Investment Pool / Interest Earnings	158,324	42,764	138,378	223.6%	95,614
Miscellaneous Revenue	48,065,190	0	0		0
TOTAL REVENUE	56,204,259	8,642,764	8,221,507	(4.9%)	(421,257)
EXPENDITURES					
Capital Outlay	53,045,842	3,333,843	2,888,672	(13.4%)	(445,171)
Capital Outlay - Debt Funded	(80,489)	0	0		0
Debt Service	2,426,046	3,126,993	3,209,810	2.6%	82,817
Transfers to Other Funds	2,001,365	2,181,928	2,123,025	(2.7%)	(58,903)
TOTAL EXPENDITURES	57,392,764	8,642,764	8,221,507	(4.9%)	(421,257)

AUTHORIZED POSITION CAP	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
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SPORTS COMPLEX CAPITAL MAINTENANCE SUBFUND 4G1

BACKGROUND

Municipal Section 111.136 mandates that the Convention Development Tax collected pursuant to Chapter 764, be allocated to the Sports Complex Capital Maintenance Enterprise Fund. This fund was established for this purpose. These funds are to be used to construct, extend, enlarge, remodel, repair, improve or maintain the Sports Complex and/or pay the debt service on borrowed funds used for that same purpose. The Sports Complex includes the Municipal Stadium, Veterans Memorial Arena the Baseball Stadium.

REVENUE

Bed / Tourist Development Tax

- This category includes the estimated 2 Cent Tourist Development Tax collections for FY 20.

Investment Pool / Interest Earnings

- Is made up of anticipated interest earnings for FY 20.

EXPENDITURES

Capital Outlay

- This represents the amount of funding available for projects:
 - TIAA Bank Field \$1,971,519
 - Baseball Grounds \$844,937
 - Administrative Support Costs \$72,216

Debt Service

- This budget represents the transfer out to the debt service fund to pay for the FY 20 interest and principal costs on stadium improvements projects.

Transfers to Other Funds

- This budget represents a transfer to the City Venues – Debt Service fund (SF 4K6) to pay the debt service related to the amphitheater / flex field.

CITY VENUES - CITY
SUBFUND -- 4K1

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Bed / Tourist Development Tax	8,568,532	9,000,000	8,568,533	(4.8%)	(431,467)
Other Taxes	1,833,337	2,000,004	2,000,004	0.0%	0
Charges for Services	235,493	218,964	223,581	2.1%	4,617
Investment Pool / Interest Earnings	56,648	39,954	20,000	(49.9%)	(19,954)
Miscellaneous Revenue	5,048,327	4,833,080	5,437,386	12.5%	604,306
Transfers From Other Funds	15,131,545	14,514,968	16,422,853	13.1%	1,907,885
Transfers from Fund Balance	106,589	0	0		0
TOTAL REVENUE	30,980,472	30,606,970	32,672,357	6.7%	2,065,387
EXPENDITURES					
Internal Service Charges	321,799	400,261	524,754	31.1%	124,493
Insurance Costs and Premiums	1,236,502	1,448,627	1,832,159	26.5%	383,532
Professional and Contractual Services	211,815	604,500	225,221	(62.7%)	(379,279)
Other Operating Expenses	5,249,134	5,785,112	5,445,025	(5.9%)	(340,087)
Capital Outlay	473,159	265,001	590,898	123.0%	325,897
Debt Service	9,779,216	10,237,194	10,194,014	(0.4%)	(43,180)
Transfers to Other Funds	11,573,073	11,608,567	13,604,036	17.2%	1,995,469
Debt Management Fund Repayments	262,708	257,708	256,250	(0.6%)	(1,458)
Fiscal and Other Debt Fees	(2,333,065)	0	0		0
TOTAL EXPENDITURES	26,774,342	30,606,970	32,672,357	6.7%	2,065,387

AUTHORIZED POSITION CAP

FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
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CITY VENUES - CITY SUBFUND 4K1

BACKGROUND

SMG was hired by the City to manage six public entertainment facilities which include TIAA Bank Field, Vystar Veterans Memorial Arena, the Baseball Grounds of Jacksonville, Times-Union Center for Performing Arts, Prime F. Osborn III Convention Center, and the Ritz Theater and Museum. This subfund contains the City's costs related to these venues.

REVENUE

Bed / Tourist Development Tax

- This budgeted amount represents a 2 Cent Tourist Development Tax.

Other Taxes

- This budgeted amount represents the anticipated State Sales Tax Rebate.

Charges for Services

- This budgeted amount represents the anticipated daily parking fee revenue.

Investment Pool/Interest Earnings

- This represents anticipated interest earnings for FY 20.

Miscellaneous Revenue

- This amount represents revenue from rental of city facilities, and the Jacksonville Jaguar supplemental rent payment per Amendment 8 of the lease as well as \$540,750 in naming rights revenue at the Vystar Veterans Memorial Arena.

Transfers From Other Funds

- This represents a subsidy from the General Fund – GSD (SF 011) to balance up this fund.

EXPENDITURES

Internal Service Charges

- This category houses the various City internal service provider charges including fleet management, ITD and public buildings. The driver of the increase is a FY 20 allocation for the IT refresh program.

Insurance Costs and Premiums

- This amount includes general liability, miscellaneous insurance costs and a Performing Arts Center FY 20 only charge of \$286,211 for loss deductible repayment.

Professional and Contractual Services

- This category houses the SMG management and incentive fees pursuant to Ordinance 2017-375-E. The one-time payment in FY 19 for the Florida State vs. Boise State football game has been removed.

Other Operating Expenses

- This category houses the various utility expenditures at City venues.

Capital Outlay

- This category houses funding for various capital maintenance items at the venues. The balance of the Vystar Veterans Memorial Arena naming rights revenue has been placed in capital outlay to cover capital maintenance items at that venue.

Debt Service

- This represents debt service payments for previously funded capital projects.

Transfers to Other Funds

- This budget includes a \$12,633,961 transfer to the City Venues – SMG fund (SF 4K2) to balance up that subfund, a \$916,000 loan repayment to the General Capital Projects fund (SF 322) and a \$54,075 transfer to the Veterans Memorial trust fund (SF 645) pursuant to the naming rights agreement.

Debt Management Fund Repayments

- This represents debt service payments for the 2014-455-E stadium Wi-Fi.

CITY VENUES - SMG
SUBFUND -- 4K2

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	19,041,306	14,047,175	13,587,265	(3.3%)	(459,910)
Investment Pool / Interest Earnings	25,080	16,000	7,000	(56.3%)	(9,000)
Miscellaneous Revenue	9,338,922	8,962,768	8,651,052	(3.5%)	(311,716)
Transfers From Other Funds	10,625,073	10,676,567	12,633,961	18.3%	1,957,394
TOTAL REVENUE	39,030,381	33,702,510	34,879,278	3.5%	1,176,768
EXPENDITURES					
Salaries	5,512,449	6,746,852	7,238,474	7.3%	491,622
Pension Costs	59,310	123,023	127,944	4.0%	4,921
Employer Provided Benefits	1,881,629	1,817,303	2,252,924	24.0%	435,621
Insurance Costs and Premiums	610,511	663,492	695,156	4.8%	31,664
Professional and Contractual Services	24,108,331	17,845,022	17,607,113	(1.3%)	(237,909)
Other Operating Expenses	6,983,928	6,506,818	6,957,667	6.9%	450,849
Supervision Allocation	0	0	0		0
TOTAL EXPENDITURES	39,156,159	33,702,510	34,879,278	3.5%	1,176,768

AUTHORIZED POSITION CAP	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
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CITY VENUES - SMG SUBFUND 4K2

BACKGROUND

SMG was hired by the City to manage six public entertainment facilities which include TIAA Bank Field, Vystar Veterans Memorial Arena, the Baseball Grounds of Jacksonville, Times-Union Center for Performing Arts, Prime F. Osborn III Convention Center, and the Ritz Theater and Museum. This subfund shows SMG's costs related to these venues in the City's financial format.

REVENUE

Charges for Services

- This category represents SMG's estimated parking and ticket surcharge fees collected from events across the City's venues as well as contractual services revenue.

Investment Pool/Interest Earnings

- This represents anticipated interest earnings for FY 20.

Miscellaneous Revenue

- This category represents SMG's estimated concession sales, rental of city facilities, advertising fees, non-dwelling rent for cell sites and miscellaneous services and charges.

Transfers From Other Funds

- This represents a subsidy from the City Venues – City (SF 4K1) to balance up this fund.

EXPENDITURES

Salaries

- This category represents the salaries for SMG personnel who operate the City's venues. The increase is attributable to a salary increase effective October 1, similar to what City of Jacksonville personnel will receive because of collective bargaining agreements as well as \$190,000 of additional funding provided as part of the budget process.

Pension

- This category represents the matching 401K matching contributions to SMG personnel.

Employer Provided benefits

- This category represents payroll taxes, health insurance costs and workers compensation.

Insurance Costs and Premiums

- This amount includes general insurance costs for events.

Professional and Contractual Services

- This category represents payment of overtime for public safety (police and fire) personnel to staff various events within the City's venues, and payment for cleaning services and other smaller services.

Other Operating Expenses

- This category represents a variety of expenditures the largest of which are repairs and maintenance (\$4,125,976), event contribution (\$865,401), telephone and data lines (\$351,705), other utilities (\$373,308) and garbage collection / sanitation (\$374,069).

CAPITAL PROJECTS - CITY VENUES SURCHARGE
 SUBFUND -- 4K3

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	4,040,493	3,648,744	3,695,605	1.3%	46,861
Investment Pool / Interest Earnings	(9,110)	0	0		0
Miscellaneous Revenue	0	0	49,440		49,440
TOTAL REVENUE	4,031,383	3,648,744	3,745,045	2.6%	96,301
EXPENDITURES					
Capital Outlay	2,080,407	3,648,744	3,745,045	2.6%	96,301
TOTAL EXPENDITURES	2,080,407	3,648,744	3,745,045	2.6%	96,301

AUTHORIZED POSITION CAP	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
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CAPITAL PROJECTS – CITY VENUES SURCHARGE SUBFUND 4K3

BACKGROUND

Municipal Section 123.102(e) 1-3 authorizes user fees charged on each ticket sold for events at the Veterans Memorial Arena, Times Union Performing Arts Center and Baseball Stadium to be expended for capital expenditures at each respective venue. User fees from events at the Municipal Stadium may be utilized for capital expenditures or game day expenses.

REVENUE

Charges for Services

- This category includes the estimated ticket surcharges fees collected at the Municipal Stadium, the Veterans Memorial Arena and the Baseball Grounds.

Investment Pool / Interest Earnings

- This amount represents available interest and anticipated interest earnings for FY 20.

EXPENDITURES

Capital Outlay

- This amount represents the funding available for projects:
 - TIAA Bank Field \$1,862,498
 - Baseball Grounds \$143,023
 - Vystar Veterans Memorial Arena \$1,093,482
 - Performing Arts Center \$552,415
 - Administrative Support Costs \$93,627

CITY VENUES - DEBT SERVICE
SUBFUND -- 4K6

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Investment Pool / Interest Earnings	122,408	66,880	67,643	1.1%	763
Transfers From Other Funds	2,176,062	2,181,928	2,123,025	(2.7%)	(58,903)
Transfer In to Pay Debt Service	17,266,869	19,076,445	19,116,082	0.2%	39,637
TOTAL REVENUE	19,565,339	21,325,253	21,306,750	(0.1%)	(18,503)
EXPENDITURES					
Debt Management Fund Repayments	2,002,949	2,181,928	2,123,025	(2.7%)	(58,903)
Fiscal and Other Debt Fees	17,135,014	19,143,325	19,183,725	0.2%	40,400
TOTAL EXPENDITURES	19,137,963	21,325,253	21,306,750	(0.1%)	(18,503)

AUTHORIZED POSITION CAP	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
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**CITY VENUES – DEBT SERVICE
SUBFUND 4K6**

BACKGROUND

This fund will receive the various transfers which, along with any accumulated interest in the fund, will be used to pay the debt service related to the various bond issuances. This includes the costs for principal, interest and fiscal agent fees. This fund receives transfers from the Better Jacksonville Debt Service fund (SF 1i1), the sports complex capital maintenance fund (SF 4G1) and the City Venues – City fund (SF 4K1).

REVENUE

Investment Pool / Interest Earnings

- Is made up of anticipated interest earnings for FY 20 which will be used to pay a portion of the debt service costs for FY 20.

Transfers From Other Funds

- This amount represents a transfer from the sports complex capital maintenance fund (SF 4G1) to pay the debt service related to the amphitheater / flex field (ordinance 2015-781-E).

Transfer in to Pay Debt Service

- This represents transfers from the various funds detailed below for the FY 20 anticipated debt service costs.
 - Better Jacksonville Debt Service fund \$5,712,258
 - Sports Complex Capital Maintenance fund \$3,209,810
 - City Venue – City fund \$10,194,014

EXPENDITURES

Debt Management Fund Repayments

- This amount represents the FY 20 anticipated debt management fund repayments related to the amphitheater / flex field (ordinance 2015-781-E).

Fiscal and Other Debt Fees

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

VETERANS MEMORIAL ARENA TRUST
 SUBFUND -- 645

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Transfers From Other Funds	0	0	54,075		54,075
TOTAL REVENUE	0	0	54,075		54,075
EXPENDITURES					
Contingencies	0	0	54,075		54,075
TOTAL EXPENDITURES	0	0	54,075		54,075

AUTHORIZED POSITION CAP

	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
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VETERANS MEMORIAL ARENA TRUST SUBFUND 645

BACKGROUND

Section 111.255

Ordinance 2019-095-E requires that the City annually deposit 10% of the City's annual license fee revenues received pursuant to the VyStar Arena Naming Rights Agreement into this fund. The purpose of the Trust Fund shall be to provide periodic funding to support veterans' programs and initiatives serving United States military veterans residing in Duval County. The Veterans Council of Duval County ("VCDC") shall evaluate eligible programs and initiatives and make recommendations for funding.

REVENUE

Transfers From Other Funds

- This amount is a transfer from the Venues – City (SF 4K1) which represents 10% of the City's annual license / naming revenue.

EXPENDITURES

Contingencies

- The FY 20 required funding has been placed in a contingency pending direction from VCDC.

PLANNING AND DEVELOPMENT

GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

	FY 17-18 ACTUAL	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	975,758	781,201	932,000	19.3%	150,799
Fines and Forfeits	8,870	6,171	6,171	0.0%	0
Miscellaneous Revenue	447,162	377,625	420,100	11.2%	42,475
TOTAL REVENUE	1,431,790	1,164,997	1,358,271	16.6%	193,274
EXPENDITURES					
Salaries	1,857,106	1,986,363	2,107,004	6.1%	120,641
Pension Costs	446,163	490,811	504,720	2.8%	13,909
Employer Provided Benefits	259,672	318,075	313,433	(1.5%)	(4,642)
Internal Service Charges	741,678	809,394	793,285	(2.0%)	(16,109)
Insurance Costs and Premiums	17,518	10,742	9,371	(12.8%)	(1,371)
Professional and Contractual Services	243,855	355,803	354,854	(0.3%)	(949)
Other Operating Expenses	52,522	65,615	64,240	(2.1%)	(1,375)
Capital Outlay	0	1	1	0.0%	0
Supervision Allocation	380,030	463,034	(109,861)	(123.7%)	(572,895)
TOTAL EXPENDITURES	3,998,543	4,499,838	4,037,047	(10.3%)	(462,791)
AUTHORIZED POSITION CAP					
		FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE	
Authorized Positions		32	32	0	
Part-Time Hours		5,257	5,257	0	
DIVISION SUMMARY					
	FY 17-18 ACTUAL	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
COMMUNITY PLANNING	1,160,809	1,307,142	1,430,305	9.4%	123,163
CURRENT PLANNING	1,107,757	1,156,701	1,250,386	8.1%	93,685
DEVELOPMENT SERVICES	528,162	621,664	670,310	7.8%	48,646
OFFICE OF THE DIRECTOR	697,189	788,888	100	(100.0%)	(788,788)
TRANSPORTATION PLANNING	504,627	625,443	685,946	9.7%	60,503
DEPARTMENT TOTAL	3,998,543	4,499,838	4,037,047	(10.3%)	(462,791)

PLANNING AND DEVELOPMENT GENERAL FUND - GSD

BACKGROUND

The Planning and Development Department manages existing and future development within the City of Jacksonville. Matters pertaining to zoning, the comprehensive plan, concurrency, land use, various trades inspections, and building codes fall within the purview of this department.

REVENUE

Charges for Services

- This category includes revenue received from zoning and rezoning fees and comprehensive / amendment fees. The change is being driven by an estimated \$103,153 increase in comprehensive amendment fees.

Fines and Forfeits

- This amount represents anticipated revenue from civil fines and penalties.

Miscellaneous Revenue

- This category represents revenue received from the collection of right-of-way permits.

EXPENDITURES

Salaries

- The net increase in this category is primarily driven by anticipated pay increases to be effective October 1st related to collective bargaining.

Pension Costs

- This category includes the FY 20 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this department by the City's internal service providers. The net change is driven by decreases in the OGC legal allocation of \$72,456 and Ed Ball facility charges of \$14,172 offset somewhat by a \$79,041 increase in computer system maintenance and security.

Insurance Costs and Premiums

- This category includes costs for general liability insurance costs.

Professional and Contractual Services

- This category includes funding associated with annual traffic count studies, court reporter services, and zoning code update costs.

Other Operating Expenses

- This category includes various small expenses, the largest of which is \$20,000 for required public advertising and \$16,208 for supplies.

Supervision Allocation

- This amount represents the administration cost of the Department which is allocated to each activity within Planning and Development and crosses subfunds. The methodology for allocated the costs was revised to incorporate items that were included in the indirect cost allocation. The overall impact affects this category and Indirect Cost.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged.

CONCURRENCY MANAGEMENT SYSTEM
SUBFUND -- 112

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	459,390	458,911	457,000	(0.4%)	(1,911)
Investment Pool / Interest Earnings	29,996	22,536	29,136	29.3%	6,600
Transfers From Other Funds	150,000	0	0		0
Transfers from Fund Balance	560,607	541,209	323,962	(40.1%)	(217,247)
TOTAL REVENUE	1,199,993	1,022,656	810,098	(20.8%)	(212,558)
EXPENDITURES					
Salaries	321,416	335,158	344,222	2.7%	9,064
Pension Costs	73,236	86,996	92,724	6.6%	5,728
Employer Provided Benefits	48,719	59,906	58,514	(2.3%)	(1,392)
Internal Service Charges	110,494	98,212	109,435	11.4%	11,223
Insurance Costs and Premiums	1,302	1,402	4,583	226.9%	3,181
Professional and Contractual Services	(14,398)	2	2	0.0%	0
Other Operating Expenses	12,884	11,218	11,324	0.9%	106
Capital Outlay	0	1	1	0.0%	0
Supervision Allocation	75,836	79,278	29,414	(62.9%)	(49,864)
Indirect Cost	249,401	303,716	159,879	(47.4%)	(143,837)
Contingencies	0	46,767	0	(100.0%)	(46,767)
TOTAL EXPENDITURES	878,890	1,022,656	810,098	(20.8%)	(212,558)

AUTHORIZED POSITION CAP

	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
Authorized Positions	6	6	0

CONCURRENCY MANAGEMENT SYSTEM SUBFUND 112

BACKGROUND

This fund ensures the availability of public facilities (except traffic circulation and mass transit), the adequacy of those facilities at adopted levels of service concurrent with the impacts of development. This fund also provides funding for traffic circulation and mass transit public facilities at the adopted performance standards consistent with the 2030 Mobility Plan. The Concurrency Management System provides the local structure for administering Chapter 163, Part II, of Florida Statutes. This is implemented through the Concurrency and Mobility Management System (CMMS), which measures the potential impact of a proposed development on the adopted minimum levels of service for all public facilities (except traffic circulation and mass transit) and manages the collection of mobility fees pertaining to traffic circulation and mass transit public facilities consistent with the 2030 Mobility Plan (as established in the 2030 Comprehensive Plan) when an application for a final development order or final development permit is submitted.

REVENUE

Charges for Services

- This category includes revenue from DCSB, concurrency management fees and mobility plan fees.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 20.

Transfers from Fund Balance

- Fund balance is being appropriated to balance the fund.

EXPENDITURES

Salaries

- The change in this category is primarily due to anticipated pay increases to be effective October 1st related to collective bargaining.

Pension Costs

- This category includes the FY 20 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers.

Other Operating Expenses

- This category is made of various small items, the largest of which is office supplies of \$5,000.

Supervision Allocation

- This amount represents the administration cost of the Department which is allocated to each activity within Planning and Development and crosses subfunds. The methodology for allocated the costs was revised to incorporate items that were included in the indirect cost allocation. The overall impact affects this category and Indirect Cost.

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc while taking into account the Supervision Allocation change mentioned above.

Contingencies

- This contingency has been removed to reduce the amount of fund balance being appropriated.

AUTHORIZED POSITION CAP

There is no change to the authorized position cap.

BUILDING INSPECTION
SUBFUND -- 159

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR PERCENT	DOLLAR
REVENUE					
FIRE AND RESCUE					
Charges for Services	926,315	1,046,869	978,933	(6.5%)	(67,936)
Fines and Forfeits	980	600	2,370	295.0%	1,770
Transfers from Fund Balance	115,900	0	0		0
	<u>1,043,195</u>	<u>1,047,469</u>	<u>981,303</u>	(6.3%)	(66,166)
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Investment Pool / Interest Earnings	290,601	209,316	364,503	74.1%	155,187
Transfers from Fund Balance	688,277	2,661,192	5,079,100	90.9%	2,417,908
	<u>978,878</u>	<u>2,870,508</u>	<u>5,443,603</u>	89.6%	2,573,095
PLANNING AND DEVELOPMENT					
Inspection Fees	17,244,185	15,193,400	15,753,400	3.7%	560,000
Charges for Services	1,046,829	1,565,675	1,451,033	(7.3%)	(114,642)
Fines and Forfeits	282,927	269,382	243,000	(9.8%)	(26,382)
Miscellaneous Revenue	57,105	48,456	55,500	14.5%	7,044
	<u>18,631,045</u>	<u>17,076,913</u>	<u>17,502,933</u>	2.5%	426,020
TOTAL REVENUE	<u><u>20,653,118</u></u>	<u><u>20,994,890</u></u>	<u><u>23,927,839</u></u>	14.0%	2,932,949
EXPENDITURES					
FIRE AND RESCUE					
Salaries	631,990	776,588	861,946	11.0%	85,358
Salary & Benefit Lapse	0	(14,237)	(13,965)	(1.9%)	272
Pension Costs	254,567	281,250	309,707	10.1%	28,457
Employer Provided Benefits	85,625	138,259	144,889	4.8%	6,630
Internal Service Charges	59,979	102,376	255,626	149.7%	153,250
Insurance Costs and Premiums	4,725	3,632	3,609	(0.6%)	(23)
Professional and Contractual Services	0	1	1	0.0%	0
Other Operating Expenses	6,995	20,914	21,179	1.3%	265
Capital Outlay	0	45,000	1	(100.0%)	(44,999)
Indirect Cost	31,964	68,780	100,959	46.8%	32,179
	<u>1,075,845</u>	<u>1,422,563</u>	<u>1,683,952</u>	18.4%	261,389
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Contingencies	0	1,012,981	0	(100.0%)	(1,012,981)
	<u>0</u>	<u>1,012,981</u>	<u>0</u>	(100.0%)	(1,012,981)
PLANNING AND DEVELOPMENT					
Salaries	6,716,068	7,651,028	8,732,228	14.1%	1,081,200
Salary & Benefit Lapse	0	(147,093)	(153,798)	4.6%	(6,705)
Pension Costs	1,524,596	1,721,961	1,892,427	9.9%	170,466
Employer Provided Benefits	1,242,859	1,639,513	1,683,449	2.7%	43,936
Internal Service Charges	3,418,804	5,902,283	7,766,954	31.6%	1,864,671
Insurance Costs and Premiums	67,578	55,979	71,136	27.1%	15,157
Professional and Contractual Services	39,511	850,000	865,000	1.8%	15,000
Other Operating Expenses	352,037	362,721	386,960	6.7%	24,239
Capital Outlay	0	13,544	21,163	56.3%	7,619
Supervision Allocation	(455,866)	(542,312)	80,447	(114.8%)	622,759
Indirect Cost	721,711	1,051,722	897,921	(14.6%)	(153,801)
Payment to Fiscal Agents	727,090	0	0		0
	<u>14,354,388</u>	<u>18,559,346</u>	<u>22,243,887</u>	19.9%	3,684,541
TOTAL EXPENDITURES	<u><u>15,430,233</u></u>	<u><u>20,994,890</u></u>	<u><u>23,927,839</u></u>	14.0%	2,932,949

AUTHORIZED POSITION CAP

	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
Authorized Positions	163	163	0
Part-Time Hours	5,200	6,500	1,300

BUILDING INSPECTION SUBFUND 159

BACKGROUND

The Building Inspection fund houses the finances of the Building and Inspection Division within Planning and Development, the activity within Fire and Rescue which deals with new construction fire plans review, and the portion of the Developmental Services Division within Planning and Development that supports new construction. The activities within this fund are responsible for ensuring that existing and future developments and construction comply with the Florida Building Code and local ordinances. Their primary role is to ensure the safety of buildings and related landscapes by performing inspections and enforcing fire, building, electrical, plumbing, mechanical, and other related city codes, as well as performing reviews of various permit applications and examining plans.

REVENUE

Fire and Rescue

Charges for Services

- This represents anticipated fire plans review and re-inspection fees.

Non-Departmental / Fund Level Activities

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 20.

Transfers from Fund Balance

- Fund balance is being appropriated to balance the fund. This funding will cover IT system development costs, one-time capital and \$750,000 in one-time costs for document management solution.

Planning and Development

Inspection Fees

- This category houses the various inspection fees collected by this fund related to construction. The largest of which are building inspections fees, building permit review fees, as well as electrical, plumbing, and mechanical inspections fees. The increase in this category is attributable to anticipated growth in the construction industry.

Charges for Services

- This category houses charges for site development fees, re-inspection fees, plat fees and certificates of use. The decrease is due to a reduction in the budgeted revenue in inspection fees to be in line with actuals.

Fines and Forfeits

- This category includes fines issued for various reinstatement fees as well as code violations.

Miscellaneous Revenue

- This category includes various small revenues including revenues generated from printed materials. The increase in this category is attributable to anticipated growth in the construction industry.

EXPENDITURES

Fire and Rescue

Salaries

- The net increase in this category is due to anticipated pay increases to be effective October 1st related to collective bargaining and the addition \$79,532 in overtime funding to be in-line with actuals.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 20.

Pension Costs

- This category includes the FY 20 required contribution for the general employees / police and fire pension defined benefit plan as well as anticipated general employees and public safety defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The increase is driven by the inclusion of \$194,000 in IT system development charges for the enterprise permit / land use management project.

Other Operating Expenses

- This category is made of various small items, the largest of which is travel / training of \$11,735.

Indirect Cost

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

Non-Departmental / Fund Level Activities

Contingencies

- The contingency has been removed to reduce the fund balance appropriation.

Planning and Development

Salaries

- The net increase in this category is due to anticipated pay increases to be effective October 1st related to collective bargaining as well as the addition of \$90,090 in part-time salaries.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 20.

Pension Costs

- This category includes the FY 20 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The increase is driven by a \$1,262,925 increase in the IT system development charges for the enterprise permit / land use management project.

Insurance Costs and Premiums

- This amount includes general liability insurance and a small amount for insurance / bonds.

Professional and Contractual Services

- The bulk of the funding (\$750,000) is for the document management solution which was funded in FY 19 but has not been started. The FY 20 budget includes a fund balance appropriation to complete the process in FY 20. In addition, there is funding for private sector plans examining and/or inspections and floodplain community outreach and floodplain design support.

Other Operating Expenses

- This category includes a variety of expenses, the largest of which are revenue collection fees paid to the Tax Collector of \$171,099.

Capital Outlay

- Funding is being provided to purchase a flatbed scanner and equipment.

Supervision Allocation

- This amount represents the administration cost of the Department which is allocated to each activity within Planning and Development and crosses subfunds. The methodology for allocated the costs was revised to incorporate items that were included in the indirect cost allocation. The overall impact affects this category and Indirect Cost.

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc while taking into account the Supervision Allocation change mentioned above.

AUTHORIZED POSITION CAP

Planning and Development

1,300 in part-time hours were added for the retiring Division Chief as part of the budget process. There is not net change to the authorized position cap, however, during FY 19 one position was eliminated in Development Services on RC19-010 and one position was added during the budget process to Building Inspection administration.

PROPERTY APPRAISER
SUBFUND -- 015

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	367,965	378,283	394,226	4.2%	15,943
Investment Pool / Interest Earnings	2,523	13,250	0	(100.0%)	(13,250)
Miscellaneous Revenue	3,281	2,500	2,500	0.0%	0
Transfers From Other Funds	9,622,651	10,280,468	11,359,842	10.5%	1,079,374
Transfers from Fund Balance	0	128,559	171,528	33.4%	42,969
TOTAL REVENUE	9,996,420	10,803,060	11,928,096	10.4%	1,125,036
EXPENDITURES					
Salaries	5,694,534	6,069,653	6,312,649	4.0%	242,996
Salary & Benefit Lapse	0	(133,298)	(134,119)	0.6%	(821)
Pension Costs	1,446,030	1,570,872	1,492,381	(5.0%)	(78,491)
Employer Provided Benefits	967,907	1,184,500	1,149,752	(2.9%)	(34,748)
Internal Service Charges	947,855	1,001,414	1,530,085	52.8%	528,671
Insurance Costs and Premiums	30,176	34,753	30,633	(11.9%)	(4,120)
Professional and Contractual Services	158,833	180,005	648,190	260.1%	468,185
Other Operating Expenses	671,088	723,631	726,996	0.5%	3,365
Capital Outlay	0	2	1	(50.0%)	(1)
Contingencies	0	171,528	171,528	0.0%	0
TOTAL EXPENDITURES	9,916,424	10,803,060	11,928,096	10.4%	1,125,036
AUTHORIZED POSITION CAP					
		FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE	
Authorized Positions		115	114	(1)	
Part-Time Hours		5,408	5,408	0	

PROPERTY APPRAISER SUBFUND 015

BACKGROUND

The Property Appraiser is a constitutional officer within the consolidated City of Jacksonville. As established in Article 10 of the Jacksonville Charter, the Property Appraiser is responsible for assessing all real and personal property in Duval County. The Property Appraiser's Office is governed by the Florida Statutes and the Jacksonville Municipal Code. Pursuant to Section 193.1142 of the Florida Statutes, the Florida Department of Revenue is responsible for reviewing and approving the Property Appraiser's assessment roll on a yearly basis. However, funding for the Property Appraiser's Office is mainly through a General Fund Contribution.

Ordinance 2019-281-E adopted the FY 20 tentative proposed budget for the Property Appraiser. The FY 20 Mayor's proposed budget includes changes to internal service allocations, personnel costs including the lapse and other items agreed upon with the Property Appraiser's Office.

REVENUE

Charges for Services

- This category includes revenue for fees from the Community Development District, St. Johns River Water Management District, and Florida Inland Navigation District.

Investment Pool / Interest Earnings

- Investment Pool / Interest Earnings are not being budgeted due to FY 19 negative interest postings.

Transfers from Other Funds

- This amount includes a transfer of \$200,000 from the Stormwater operating fund (SF 461) to fund enhanced aeriels needed to automate review of impervious surfaces and a \$11,159,842 transfer from the General Fund – GSD to balance the fund.

Transfers from Fund Balance

- Fund balance is being appropriated to re-establish the pension reform contingency.

EXPENDITURES

Salaries

- The increase in this category is due to anticipated pay increases to be effective October 1st related to collective bargaining somewhat offset by the elimination of one position.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 20.

Pension Costs

- This category includes the FY 20 required contribution for the general employees defined benefit plan, the anticipated general employees defined contribution pension payments and the required FRS contributions.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The change is being driven by a \$27,912 reduction in workers compensation costs.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The change is driven by the addition of a FY 20 allocation for IT equipment refresh of \$131,379 and a \$396,200 increase in the computer system maintenance and security allocation.

Insurance Costs and Premiums

- This amount represents the cost for general liability insurance.

Professional and Contractual Services

- This category includes funding for the aerial pictometry contract, mail courier services, realty information services and hosting costs for the proposed land records workflow software. The change is being driven by an increase in the funding for aerial photography and the additional of \$80,000 for workflow software hosting.

Other Operating Expenses

- This category is made of various items, the largest of which are hardware / software maintenance and licenses of \$291,252 for the Commercial Assisted Mass Appraisal (CAMA) system and postage of \$237,125.

Contingencies

- Funding is being set aside to re-establish the pension reform contingency.

AUTHORIZED POSITION CAP

Per the Property Appraiser's request, the authorized position cap was reduced by one position as part of the budget process.

PUBLIC HEALTH
GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

	FY 17-18 ACTUAL	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
EXPENDITURES					
Internal Service Charges	372,870	410,017	336,204	(18.0%)	(73,813)
Insurance Costs and Premiums	40,333	47,253	50,402	6.7%	3,149
Other Operating Expenses	3,846	4,001	4,001	0.0%	0
Grants, Aids & Contributions	705,535	555,535	755,535	36.0%	200,000
TOTAL EXPENDITURES	1,122,585	1,016,806	1,146,142	12.7%	129,336

AUTHORIZED POSITION CAP	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE

DIVISION SUMMARY	FY 17-18 ACTUAL	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
PUBLIC HEALTH UNIT	1,122,585	1,016,806	1,146,142	12.7%	129,336
DEPARTMENT TOTAL	1,122,585	1,016,806	1,146,142	12.7%	129,336

PUBLIC HEALTH GENERAL FUND - GSD

BACKGROUND

The Duval County Health Department is a partnership between the State of Florida and the City of Jacksonville. The funding for the Duval County Health Department comes from the State of Florida, the City of Jacksonville, and from county fees for vital statistics, communicable disease, primary care, and environmental health.

EXPENDITURES

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this department by the City's internal service providers. The change is driven by a reduction of \$65,772 in facility maintenance charges.

Insurance Costs and Premiums

- This amount includes miscellaneous insurance costs.

Other Operating Expenses

- This category includes funding for sanitation / garbage disposal.

Grants, Aids and Contributions

- City has provided \$755,535 of funding for the programs below. More detailed information can be found on 2019-504 Schedule B6:
 - STD (\$147,000): The program, operated through the Jacksonville Teen Health Centers, will provide comprehensive health education, free condoms, STD/HIV/pregnancy screening, STD treatment, and referrals for related services to prevent and reduce STD/HIV morbidity.
 - Immunizations (\$258,292): The program will provide over 1,000 vaccinations for children and create an immunization center in South Jacksonville.
 - HERAP (\$350,243): The Hospital Emergency Room Alternative Program provides improved health outcomes for uninsured, underinsured, and low income residents through connections with preventive health services. The program generates a community cost savings of more than \$200,000 a year.

PUBLIC LIBRARIES
GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

	FY 17-18 ACTUAL	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	293,052	275,025	300,000	9.1%	24,975
Miscellaneous Revenue	1,338	1,000	1,500	50.0%	500
TOTAL REVENUE	294,390	276,025	301,500	9.2%	25,475
EXPENDITURES					
Salaries	13,180,642	14,477,146	15,315,049	5.8%	837,903
Pension Costs	2,578,645	2,856,543	2,825,023	(1.1%)	(31,520)
Employer Provided Benefits	2,013,541	2,578,988	2,645,821	2.6%	66,833
Internal Service Charges	4,981,612	5,360,846	5,354,166	(0.1%)	(6,680)
Insurance Costs and Premiums	479,654	573,888	592,468	3.2%	18,580
Professional and Contractual Services	1,480,676	1,629,534	1,683,869	3.3%	54,335
Other Operating Expenses	1,046,475	1,142,531	1,247,238	9.2%	104,707
Library Materials	3,516,687	3,799,153	3,999,153	5.3%	200,000
Capital Outlay	0	3	3	0.0%	0
Indirect Cost	3,084,435	3,288,962	1,676,644	(49.0%)	(1,612,318)
TOTAL EXPENDITURES	32,362,367	35,707,594	35,339,434	(1.0%)	(368,160)
AUTHORIZED POSITION CAP					
		FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE	
Authorized Positions		310	310	0	
Part-Time Hours		190,499	190,499	0	
DIVISION SUMMARY					
	FY 17-18 ACTUAL	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
JACKSONVILLE PUBLIC LIBRARIES	32,362,367	35,707,594	35,339,434	(1.0%)	(368,160)
DEPARTMENT TOTAL	32,362,367	35,707,594	35,339,434	(1.0%)	(368,160)

PUBLIC LIBRARIES GENERAL FUND - GSD

BACKGROUND

The Jacksonville Public Library system consists of a main library and twenty regional, community and neighborhood branch libraries. The system services the needs of Duval County as well as neighboring areas, Baker, Clay, Nassau and St. Johns Counties.

REVENUE

Charges for Services

- This category includes library fees – internet printing. The change is based on increased collections of fees for using Library printers in FY 20.

EXPENDITURES

Salaries

- The net increase in this category is due to anticipated pay increases to be effective October 1st related to collective bargaining and a \$197,988 increase in overtime for JSO officers on-site at various libraries.

Pension Costs

- This category includes the FY 20 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation insurance. The change in this category is driven by a \$83,434 increase in group hospitalization insurance offset somewhat with a decrease of \$21,967 in worker's compensation insurance.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this department by the City's internal service providers. The change is driven by reductions in the IT equipment refresh of \$388,354 and utilities allocation of \$170,644. These are somewhat offset by a \$483,610 increase in facilities maintenance allocation, of that total \$200,000 is a new set-aside for library maintenance.

Insurance Costs and Premiums

- This amount includes general liability and miscellaneous insurance costs.

Professional and Contractual Services

- This category includes funding for janitorial services, security guard services, and the distribution of library materials to all libraries branches including the main library.

Other Operating Expenses

- This category is made of various small items and several large expenses including hardware / software maintenance and licenses of \$707,810, equipment maintenance of \$230,005 and operating supplies of \$149,576. The change is driven by a \$138,676 increase in hardware / software maintenance and licenses.

Indirect Cost

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

AUTHORIZED POSITION CAP

There were no changes in the cap.

LIBRARY CONF FACILITY TRUST-SEC 111.830
 SUBFUND -- 15W

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	0	0	300		300
Investment Pool / Interest Earnings	6,553	5,602	32,000	471.2%	26,398
Miscellaneous Revenue	181,771	328,835	302,580	(8.0%)	(26,255)
TOTAL REVENUE	188,323	334,437	334,880	0.1%	443
EXPENDITURES					
Salaries	155,088	168,684	189,994	12.6%	21,310
Pension Costs	36,836	17,210	(12,170)	(170.7%)	(29,380)
Employer Provided Benefits	15,384	19,598	10,171	(48.1%)	(9,427)
Internal Service Charges	2,700	0	0		0
Insurance Costs and Premiums	658	697	699	0.3%	2
Professional and Contractual Services	39,934	34,085	41,729	22.4%	7,644
Other Operating Expenses	48,261	65,997	104,457	58.3%	38,460
Capital Outlay	22,036	24,347	0	(100.0%)	(24,347)
Contingencies	0	3,819	0	(100.0%)	(3,819)
TOTAL EXPENDITURES	320,897	334,437	334,880	0.1%	443

AUTHORIZED POSITION CAP

	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
Authorized Positions	3	3	0
Part-Time Hours	3,328	3,328	0

LIBRARY CONFERENCE FACILITY TRUST SUBFUND 15W

BACKGROUND

The Library Conference Facility Trust was established per Ordinance 2006-237-E is governed by Municipal Section 111.830. The Main Library charges a fee for the use of the conference facilities in order to cover the cost associated with operating and leasing conference facilities for business, recreational and social purposes. This is an all years fund and as such, during the budget process the amounts budgeted may include de-appropriating unused balances in both expense and revenue from the prior fiscal year. The clean-up of an all year's fund, as part of the annual budget, may cause negative totals. The upcoming fiscal year budget needs are netted against the all year's balances to determine the proposed "changes" to the all year's appropriations.

REVENUE

Charges for Services

- This category includes bad check fees.

Investment Pool/Interest Earnings

- This amount represents the anticipated investment pool earnings in FY 20.

Miscellaneous Revenue

- This category includes rental of city facilities. The net decrease of \$26,255 is based on FY 19 recent activity in rental of city facilities.

EXPENDITURES

Salaries

The increase in this category is due to anticipated pay increases to be effective October 1st related to collective bargaining and an all-years adjustment of \$14,858 to offset negative budgetary balances.

Pension Costs

- This category includes the FY 20 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments and a negative all-years adjustment of \$30,153.

Employer Provided Benefits

- This category includes Medicare tax, employee insurance and workers compensation costs and a negative all-years adjustment of \$8,891.

Professional and Contractual Services

- This category includes contract cost for security/guard service and janitorial service. The change is due to an increase of \$7,644 in the contract cost for janitorial services.

Other Operating Expenses

- This category is made of various small items, the largest of which are repairs / maintenance of \$17,500 and furniture / equipment of \$51,500. The change is being driven by a \$46,500 increase in furniture and equipment.

AUTHORIZED POSITION CAP

There are no changes to the cap.

PUBLIC WORKS
GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

	FY 17-18 ACTUAL	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Intergovernmental Revenue	393,571	393,571	393,571	0.0%	0
Charges for Services	92,946	61,381	89,396	45.6%	28,015
Miscellaneous Revenue	5,031,392	5,178,514	5,353,808	3.4%	175,294
TOTAL REVENUE	5,517,909	5,633,466	5,836,775	3.6%	203,309
EXPENDITURES					
Salaries	8,890,273	9,682,816	10,200,674	5.3%	517,858
Pension Costs	1,977,032	3,018,697	3,072,694	1.8%	53,997
Employer Provided Benefits	2,014,183	2,486,537	2,284,985	(8.1%)	(201,552)
Internal Service Charges	5,274,189	6,167,247	5,664,655	(8.1%)	(502,592)
Insurance Costs and Premiums	2,133,046	2,041,920	2,631,851	28.9%	589,931
Professional and Contractual Services	9,668,820	11,089,171	11,200,673	1.0%	111,502
Other Operating Expenses	12,159,033	13,071,891	13,140,910	0.5%	69,019
Capital Outlay	16,389	3	200,002	66,633.3%	199,999
Supervision Allocation	(94,760)	(134,337)	(84,798)	(36.9%)	49,539
TOTAL EXPENDITURES	42,038,204	47,423,945	48,311,646	1.9%	887,701
AUTHORIZED POSITION CAP					
		FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE	
Authorized Positions		301	300	(1)	
Part-Time Hours		2,600	2,600	0	
DIVISION SUMMARY					
	FY 17-18 ACTUAL	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
ENGINEERING & CONSTRUCTION MGMT	2,653,292	3,063,913	3,264,827	6.6%	200,914
MOWING AND LANDSCAPE MAINTENANCE	12,139,305	12,663,718	12,820,395	1.2%	156,677
OFFICE OF THE DIRECTOR	2,492,978	2,638,085	2,769,390	5.0%	131,305
PUBLIC BUILDINGS	16,389	0	0		0
REAL ESTATE	866,804	1,118,370	888,255	(20.6%)	(230,115)
R-O-W AND STORMWATER MAINT.	7,482,660	9,196,707	9,554,177	3.9%	357,470
SOLID WASTE	1,212,200	1,494,932	1,455,801	(2.6%)	(39,131)
TRAFFIC ENGINEERING	15,174,575	17,248,220	17,558,801	1.8%	310,581
DEPARTMENT TOTAL	42,038,204	47,423,945	48,311,646	1.9%	887,701

PUBLIC WORKS GENERAL FUND - GSD

BACKGROUND

The Public Works Department consists of the Office of the Director and seven other Divisions: Engineering and Construction Management, Mowing and Landscape Maintenance, Public Buildings, Real Estate, Right of Way and Stormwater Maintenance, Solid Waste and Traffic Engineering.

The Engineering and Construction Management Division's primary responsibility is to plan and design public works projects. The Mowing and Landscape Maintenance Division maintains landscape, including grass, trees, other vegetation and irrigation. The Division also manages all City-wide mowing contracts for City and State rights-of-way. The Public Buildings Division provides security, custodial, maintenance and repair services for all public buildings; the entire activity is housed in an internal service fund (5A1). The Real Estate Division manages the financial aspects of the City's real estate holdings in terms of acquisition, appraisals, disposition, inventories, and usage assessments. Right-of-Way and Stormwater Maintenance Division plans and builds streets, highways and drainage facilities. The General Fund/General Services District (SF 011) operations of the Solid Waste Division monitor and collect litter and illegal dumping along streets and public rights-of-way. The Traffic Engineering Division installs, maintains and regulates all street markings, signs, signals and other traffic control devices on city-owned roadways.

REVENUE

Intergovernmental Revenue

- This represents anticipated funding from the Florida Department of Transportation (FDOT) for mowing, litter removal and tree-trimming on public rights-of-way on State roads.

Charges for Services

- This category includes funding for various signage and street services, road and street closure fees and engineering services charged to federal and independent agencies.

Miscellaneous Revenue

- The net increase is primarily due to increased cost reimbursements on State roads from FDOT for the maintenance of street lights of \$122,820 and traffic signals of \$84,247.

EXPENDITURES

Salaries

- The net increase in this category is mainly due to anticipated pay increases to be effective October 1st related to collective bargaining and various salary adjustments granted during FY 19.

Pension Costs

- This category includes the FY 20 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The net decrease is mainly attributable to a reduction in workers compensation insurance.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The net decrease is mainly due to reductions in IT system development of \$352,125 and in IT computer system maintenance and security costs of \$194,460.

Insurance Costs and Premium

- This amount includes general liability and miscellaneous insurance costs.

Professional and Contractual Services

- This category includes funding for various engineering miscellaneous services, right of way mowing and landscaping maintenance, hazard tree service, real estate appraisals and traffic maintenance and studies. The net increase is mainly attributable to an increase in engineering and construction services of \$114,952.

Other Operating Expenses

- The largest line item in this category is electricity (utility bill) costs of (\$10,974,717). There are other smaller items and several large expenditures in this category including repair and maintenance supplies of (\$347,294), other operating supplies of (\$332,002), equipment rentals of (\$264,818) and landfill charges of (\$243,561).

Supervision Allocation

- This amount represents administrative costs allocated from the Engineering and Construction Management Division for various capital projects and costs allocated from the Solid Waste Disposal (SF 441) to the Solid Waste General Fund-GSD (SF 011).

AUTHORIZED POSITION CAP

The authorized position cap decreased by one (1) position that was transferred to the Public Buildings (SF 5A1) during the budget process. Part-time hours remain unchanged.

LOCAL OPTION 1/2 CENT TRANSPORTATION
 SUBFUND -- 142

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Local Option Sales Tax	92,372,734	97,300,757	97,865,803	0.6%	565,046
Investment Pool / Interest Earnings	96,942	0	0		0
TOTAL REVENUE	92,469,676	97,300,757	97,865,803	0.6%	565,046
EXPENDITURES					
Grants, Aids & Contributions	84,699,408	97,300,757	97,865,803	0.6%	565,046
TOTAL EXPENDITURES	84,699,408	97,300,757	97,865,803	0.6%	565,046

AUTHORIZED POSITION CAP	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
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LOCAL OPTION ½ CENT TRANSPORTATION SUBFUND 142

BACKGROUND

The local option half-cent sales tax for transportation was approved by referendum in 1988. The sales tax is first used to make all debt service payments due on Transportation Sales Tax Revenue bonds, and then is distributed pursuant to the terms and conditions of the interlocal agreement (as amended) between the City and the Jacksonville Transportation Authority (JTA). The funding provides for the construction and maintenance of the City's roads and bridges as well as the operation and maintenance of the City's mass transit system.

REVENUE

Local Option Sales Tax

- The budgeted amount represents the revenues estimated to be generated from the local option half-cent sales tax.

EXPENDITURES

Grants Aids & Contributions

- The local option half-cent sales tax for transportation is a pass-through to the JTA. The funding will be used to make debt service payments and support mass transit operations.

TREE PROTECTION FUND - SEC 111.760
 SUBFUND -- 15F

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	614,361	0	0		0
Investment Pool / Interest Earnings	321,877	387,894	389,424	0.4%	1,530
Miscellaneous Revenue	1,830,575	0	0		0
TOTAL REVENUE	2,766,813	387,894	389,424	0.4%	1,530
EXPENDITURES					
Salaries	47,500	54,863	57,332	4.5%	2,469
Pension Costs	5,700	6,584	6,880	4.5%	296
Employer Provided Benefits	5,130	6,464	5,093	(21.2%)	(1,371)
Insurance Costs and Premiums	156	233	244	4.7%	11
Other Operating Expenses	521,612	319,750	319,875	0.0%	125
Capital Outlay	26,129	0	0		0
TOTAL EXPENDITURES	606,228	387,894	389,424	0.4%	1,530

AUTHORIZED POSITION CAP

	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
Authorized Positions	1	1	0

TREE PROTECTION FUND SUBFUND 15F

BACKGROUND

The City of Jacksonville's Tree Protection and Related Expenditures Trust Fund provides that protected trees are required to be conserved during the clearing of land for development purposes wherever and whenever reasonably possible. To the extent that protected trees are lost or destroyed, developers mitigate their loss or destruction by planting replacement trees or by paying a monetary contribution to the fund. All monetary contributions are to be used exclusively for the planting or replanting of mitigation trees, and for their maintenance, along the public rights-of-way and on public lands within Duval County. Pursuant to Municipal Code Section 111.760 the amount appropriated from these funds for tree maintenance in any fiscal year cannot exceed twenty five percent of the budgeted amounts for tree maintenance within the Public Works Department.

REVENUES

Investment Pool / Interest Earnings

- This amount represents an appropriation of available interest earnings to cover the proposed FY 20 expenditures.

EXPENDITURES

Salaries

- The increase in this category is due to anticipated pay increases to be effective October 1st related to collective bargaining.

Pension Costs

- The increase is mainly attributable to an increase in defined contribution costs.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Insurance Costs and Premiums

- This amount includes general liability insurance costs.

Other Operating Expenses

- This amount represents the value of 25% of the budgeted tree maintenance funding within various Public Works activities.

AUTHORIZED POSITION CAP

There authorized position cap remains unchanged.

SOLID WASTE DISPOSAL
SUBFUND -- 441

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Franchise Fees	8,927,747	8,665,494	9,142,822	5.5%	477,328
Charges for Services	64,325,270	63,426,364	63,324,397	(0.2%)	(101,967)
Revenue From City Agencies	168,324	188,487	150,162	(20.3%)	(38,325)
Fines and Forfeits	3,426	2,000	2,500	25.0%	500
Investment Pool / Interest Earnings	212,683	187,783	332,104	76.9%	144,321
Miscellaneous Revenue	1,387,890	1,558,424	1,490,822	(4.3%)	(67,602)
Transfers From Other Funds	9,000,000	0	0		0
General Fund Loan	3,058,842	8,597,621	12,760,064	48.4%	4,162,443
Transfers from Fund Balance	0	472,977	610,448	29.1%	137,471
TOTAL REVENUE	87,084,182	83,099,150	87,813,319	5.7%	4,714,169
EXPENDITURES					
Salaries	5,062,621	5,063,796	5,235,512	3.4%	171,716
Salary & Benefit Lapse	0	(167,417)	(133,122)	(20.5%)	34,295
Pension Costs	934,015	1,129,285	1,103,557	(2.3%)	(25,728)
Employer Provided Benefits	1,405,894	1,596,314	1,420,502	(11.0%)	(175,812)
Internal Service Charges	4,077,385	5,032,270	5,092,502	1.2%	60,232
Insurance Costs and Premiums	120,957	118,608	163,446	37.8%	44,838
Professional and Contractual Services	47,292,862	49,510,476	51,367,399	3.8%	1,856,923
Other Operating Expenses	10,030,004	11,256,089	11,208,869	(0.4%)	(47,220)
Capital Outlay	58,825	1	1	0.0%	0
Supervision Allocation	(241,431)	(190,662)	(244,511)	28.2%	(53,849)
Indirect Cost	1,925,504	2,203,483	2,045,744	(7.2%)	(157,739)
Contingencies	0	610,448	0	(100.0%)	(610,448)
Transfers to Other Funds	9,000,000	0	190,800		190,800
Repayment of General Fund Loan	0	3,058,842	8,597,621	181.1%	5,538,779
Debt Management Fund Repayments	2,849,779	3,877,617	1,764,999	(54.5%)	(2,112,618)
TOTAL EXPENDITURES	82,516,414	83,099,150	87,813,319	5.7%	4,714,169
AUTHORIZED POSITION CAP					
		FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE	
Authorized Positions		116	116	0	
Part-Time Hours		1,300	1,300	0	

SOLID WASTE DISPOSAL SUBFUND 441

BACKGROUND

The Solid Waste Disposal subfund accounts for solid waste disposal operations, including the collection of household and commercial waste, yard debris, recyclables and disposal activities most notably at the Trail Ridge landfill. It is comprised of multiple activities that include Collection Administration, Downtown Collection, Residential Collection and Disposal Operations.

REVENUE

Charges for Services

- This category is made of various fees and charges, the largest of which are Solid Waste user fees of \$42 million, Commercial tipping fees of \$10 million, Residential tipping fees of \$6 million and Internal host fees of \$4 million.

Revenue From City Agencies

- This amount represents costs billed to City departments for the tonnage of litter and waste dumped at Trail Ridge Landfill.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 20.

Miscellaneous Revenue

- This category includes funding for the sale of recyclable products and miscellaneous sales and charges.

General Fund Loan

- This amount represents a loan from the General Fund – GSD (SF 011) to balance the subfund.

Transfers from Fund Balance

- Fund balance is being appropriated in the amount of the pension reform contingency to reduce the General Fund Loan.

EXPENDITURES

Salaries

- The increase in this category is due to anticipated pay increases to be effective October 1st related to collective bargaining.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 20.

Pension Costs

- This category includes the FY 20 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The net decrease is mainly attributable to a reduction in workers compensation insurance.

Internal Service Charges

- This category is made of various small and several large expenditures, the largest of which are \$4,512,623 in fleet services.

Insurance Costs and Premiums

- This amount includes general liability and miscellaneous insurance costs.

Professional and Contractual Services

- This category represents expenditures for the garbage hauler contracts (\$33,271,577), hauler fuel costs (\$4,268,734), processing of recyclable materials (\$2,344,064) and the operation of the Trail Ridge landfill (\$11,020,080). The net increase in this category is mainly due to an increase in the hauler contracts of \$1,794,706.

Other Operating Expenses

- This category is made of various small and large expenditures, the largest of which are landfill charges (\$9,732,990).

Supervision Allocation

- This represents administrative costs within Solid Waste Disposal (SF 441) that are allocated to General Fund – GSD (SF 011) activities.

Indirect Cost

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

Transfers to Other Funds

- This amount represents a loan payment to the General Fund – GSD (SF 011) pursuant to Ordinance 2018-458-E.

Repayment of General Fund Loan

- This amount represents the full repayment of the General Fund loan from FY 19.

Debt Management Fund Repayments

- This category represents principal and interest payments for previously funded capital projects.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours remain unchanged.

CONTAMINATION ASSESSMENT \$0.24 TON
 SUBFUND -- 442

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	254,959	244,800	277,640	13.4%	32,840
Investment Pool / Interest Earnings	19,902	15,540	0	(100.0%)	(15,540)
Miscellaneous Revenue	25,290	0	0		0
Transfers from Fund Balance	68,123	0	0		0
TOTAL REVENUE	368,274	260,340	277,640	6.6%	17,300
EXPENDITURES					
Internal Service Charges	41,179	25,335	38,288	51.1%	12,953
Professional and Contractual Services	131,121	222,205	182,025	(18.1%)	(40,180)
Other Operating Expenses	1,926	12,800	12,800	0.0%	0
Cash Carryover	0	0	44,527		44,527
TOTAL EXPENDITURES	174,226	260,340	277,640	6.6%	17,300

AUTHORIZED POSITION CAP

	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
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CONTAMINATION ASSESSMENT SUBFUND 442

BACKGROUND

A Resource Recovery Fee is applied to each Class I and III ton deposited at the Trail Ridge (City-owned) landfill, and Class III tons deposited at the Old Kings Road (private) landfill. Resource Recovery Fees are categorized as either internal or external host fees dependent upon the relevance to Class I and III tonnage, respectively. Both host fees are assessed at the rate of \$0.24 per ton and are used for assessment and remediation of contamination at closed landfills (Sec 380.404).

REVENUE

Charges for Services

- This represents internal and external host fees driven by the amount of tonnage received at Trail Ridge Landfill. The net increase is due to an increase in external host fee revenue of \$36,100.

EXPENDITURES

Internal Service Charges

- This category includes funding for OGC legal allocation.

Professional and Contractual Services

- This category represents expenditures for semi-annual groundwater sampling, contamination assessment reports and other required reports for the Florida Department of Environmental Protection.

Other Operating Expenses

- This category represents expenditures for miscellaneous services and charges for permits, debris disposal and engineering services (\$10,000), repairs and maintenance (\$2,500) and operating supplies (\$300).

Cash Carryover

- The FY 20 estimated revenues over expenses are being placed in a cash carryover, pending future council approved appropriations for assessment activities.

LANDFILL CLOSURE \$1.98 TON
 SUBFUND -- 443

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	2,103,183	2,019,600	2,288,280	13.3%	268,680
Investment Pool / Interest Earnings	155,790	0	0		0
Transfers From Other Funds	9,000,000	0	0		0
TOTAL REVENUE	11,258,973	2,019,600	2,288,280	13.3%	268,680
EXPENDITURES					
Salaries	119,356	227,800	238,789	4.8%	10,989
Pension Costs	36,304	683	718	5.1%	35
Employer Provided Benefits	51,777	90,849	79,485	(12.5%)	(11,364)
Internal Service Charges	6,350	1,474	5,568	277.7%	4,094
Insurance Costs and Premiums	584	943	986	4.6%	43
Professional and Contractual Services	36,710	31,100	126,100	305.5%	95,000
Other Operating Expenses	1,078,974	1,666,749	1,774,490	6.5%	107,741
Capital Outlay	12,719	2	2	0.0%	0
Cash Carryover	9,000,000	0	62,142		62,142
TOTAL EXPENDITURES	10,342,775	2,019,600	2,288,280	13.3%	268,680
AUTHORIZED POSITION CAP					
		FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE	

LANDFILL CLOSURE SUBFUND 443

BACKGROUND

The Landfill Closure Subfund was established to provide for the closure and post closure costs of the North, East and Trail Ridge landfills. A Resource Recovery Fee (internal and external host fees) provides funding for this purpose at the rate of \$1.98 per Class I and Class III tons deposited at the Trail Ridge (City-owned) landfill and Class III tons deposited at the Old Kings Road (private) landfill.

REVENUE

Charges for Services

- This represents internal and external host fees driven by increased tonnage received at Trail Ridge Landfill. The net increase is due to an increase in external host fees of \$296,700.

EXPENDITURES

Salaries

- The increase in this category is due to anticipated pay increases to be effective October 1st related to collective bargaining and the allocation of personnel expenses of employees within Solid Waste (SF 441) who perform post closure duties at the East and North Landfills.

Pension Costs

- This category includes the FY 20 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The net decrease is mainly attributable to a reduction in workers compensation insurance.

Internal Services Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers.

Professional and Contractual Services

- This category represents expenditures for semi-annual groundwater monitoring, sampling, and other post-closure activities at the East and North landfills.

Other Operating Expenses

- This category is made up various expenditures, the largest of which are miscellaneous services and charges (\$1,677,889).

Cash Carryover

- The FY 20 estimated revenues over expenses are being placed in a cash carryover, pending future council approved appropriations for assessment activities.

SW FACILITIES MITIGATION \$0.25 TON
 SUBFUND -- 445

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	196,561	201,250	197,750	(1.7%)	(3,500)
Investment Pool / Interest Earnings	10,420	7,916	14,362	81.4%	6,446
Transfers From Other Funds	221,052	0	0		0
TOTAL REVENUE	428,033	209,166	212,112	1.4%	2,946
EXPENDITURES					
Transfers to Other Funds	173,025	0	0		0
Cash Carryover	0	209,166	212,112	1.4%	2,946
TOTAL EXPENDITURES	173,025	209,166	212,112	1.4%	2,946

AUTHORIZED POSITION CAP

FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
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SOLID WASTE FACILITIES MITIGATION SUBFUND 445

BACKGROUND

The Solid Waste Facilities Mitigation Subfund was established to mitigate property concerns in areas surrounding Class I landfills. A Resource Recovery Fee (Internal Host Fee) of \$0.25 is applied to each Class I ton deposited at the Trail Ridge landfill. Ordinance 2007-739-E authorized a 50/50 sharing of the Internal Host Fee between Class I mitigation activities and the Taye Brown Regional Park Improvement District. Mitigation projects are determined pursuant to the City of Jacksonville's Municipal Code, Chapter 380, Part 4.

REVENUE

Charges for Services

- This represents internal host fees driven by tonnage received at Trail Ridge Landfill.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 20.

EXPENDITURES

Cash Carryover

- The FY 20 estimated revenue is being placed in a cash carryover, pending future council approved appropriations for mitigation activities.

SOLID WASTE CLASS III MITIGATION
 SUBFUND -- 446

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	137,986	107,500	182,500	69.8%	75,000
Investment Pool / Interest Earnings	4,226	2,816	6,178	119.4%	3,362
Transfers From Other Funds	13,812	0	0		0
TOTAL REVENUE	156,023	110,316	188,678	71.0%	78,362
EXPENDITURES					
Cash Carryover	0	110,316	188,678	71.0%	78,362
TOTAL EXPENDITURES	0	110,316	188,678	71.0%	78,362

AUTHORIZED POSITION CAP	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
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SOLID WASTE CLASS III MITIGATION SUBFUND 446

BACKGROUND

This subfund was established to mitigate concerns in areas surrounding Class III Disposal Sites (private construction and demolition debris landfills). External Host Fees (formerly resource recovery) are generated by a recovery fee of \$0.50 per Class III ton processed at the private landfills. Mitigation projects are determined pursuant to the City of Jacksonville's Municipal Code, chapter 380, Part 4, and funding is approved by Council.

REVENUE

Charges for Services

- This represents external host fees that are driven by the tonnage estimated to be received at private facilities/landfills (Class III).

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 20.

EXPENDITURES

Cash Carryover

- The FY 20 estimated revenue is being placed in a cash carryover, pending future council approved appropriations for mitigation activities.

SOLID WASTE - TAYE BROWN \$0.25 TON
 SUBFUND -- 441

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	196,561	345,508	197,750	(42.8%)	(147,758)
Investment Pool / Interest Earnings	9,711	120,000	43,875	(63.4%)	(76,125)
Transfers From Other Funds	173,025	0	0		0
TOTAL REVENUE	379,297	465,508	241,625	(48.1%)	(223,883)
EXPENDITURES					
Capital Outlay	45,636	0	0		0
Transfers to Other Funds	455,126	465,508	241,625	(48.1%)	(223,883)
TOTAL EXPENDITURES	500,762	465,508	241,625	(48.1%)	(223,883)

AUTHORIZED POSITION CAP

	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
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SOLID WASTE FACILITIES MITIGATION PROJECTS SUBFUND 44I

BACKGROUND

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

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

REVENUE

Charges for Services

- This represents the internal host fee revenue anticipated for FY 20.

Investment Pool / Interest Earnings

- This amount represents an appropriation of available interest earnings.

EXPENDITURES

Transfers to Other Funds

- All available revenue is being transferred out to the Equestrian Center – NEFL Equestrian Society fund (SF 4F5) to help cover a portion of their operating costs.

STORMWATER SERVICES
SUBFUND -- 461

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR PERCENT	DOLLAR
REVENUE					
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Investment Pool / Interest Earnings	545,065	0	431,767		431,767
Transfers From Other Funds	0	0	2,895,775		2,895,775
General Fund Loan	2,326,377	478,900	0	(100.0%)	(478,900)
Transfers from Fund Balance	0	214,522	380,334	77.3%	165,812
	<u>2,871,442</u>	<u>693,422</u>	<u>3,707,876</u>	<u>434.7%</u>	<u>3,014,454</u>
PUBLIC WORKS					
Charges for Services	30,688,963	30,156,506	30,721,082	1.9%	564,576
	<u>30,688,963</u>	<u>30,156,506</u>	<u>30,721,082</u>	<u>1.9%</u>	<u>564,576</u>
TOTAL REVENUE	<u><u>33,560,405</u></u>	<u><u>30,849,928</u></u>	<u><u>34,428,958</u></u>	<u><u>11.6%</u></u>	<u><u>3,579,030</u></u>
EXPENDITURES					
NEIGHBORHOODS					
Salaries	64,986	59,897	62,170	3.8%	2,273
Pension Costs	12,878	58,222	44,814	(23.0%)	(13,408)
Employer Provided Benefits	13,148	15,025	14,673	(2.3%)	(352)
Internal Service Charges	12,574	15,852	16,758	5.7%	906
Insurance Costs and Premiums	227	244	255	4.5%	11
Professional and Contractual Services	5,520	7,444	7,444	0.0%	0
Other Operating Expenses	2,655	7,898	7,898	0.0%	0
Capital Outlay	6,864	1	1	0.0%	0
Indirect Cost	45,249	34,402	47,325	37.6%	12,923
	<u>164,101</u>	<u>198,985</u>	<u>201,338</u>	<u>1.2%</u>	<u>2,353</u>
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Contingencies	0	380,334	0	(100.0%)	(380,334)
Transfers to Other Funds	10,000,000	6,000,000	10,808,162	80.1%	4,808,162
Repayment of General Fund Loan	0	2,324,997	478,900	(79.4%)	(1,846,097)
Debt Management Fund Repayments	2,347,547	2,357,428	2,368,472	0.5%	11,044
	<u>12,347,547</u>	<u>11,062,759</u>	<u>13,655,534</u>	<u>23.4%</u>	<u>2,592,775</u>
PARKS, RECREATION & COMMUNITY SVCS					
Salaries	45,805	48,317	0	(100.0%)	(48,317)
Employer Provided Benefits	672	701	0	(100.0%)	(701)
Internal Service Charges	118	0	0		0
Insurance Costs and Premiums	192	205	0	(100.0%)	(205)
Other Operating Expenses	10,053	10,952	0	(100.0%)	(10,952)
	<u>56,839</u>	<u>60,175</u>	<u>0</u>	<u>(100.0%)</u>	<u>(60,175)</u>
PUBLIC WORKS					
Salaries	5,192,879	5,656,013	6,014,434	6.3%	358,421
Pension Costs	1,143,630	539,403	589,781	9.3%	50,378
Employer Provided Benefits	1,533,985	1,834,832	1,673,788	(8.8%)	(161,044)
Internal Service Charges	2,800,329	3,454,074	4,001,293	15.8%	547,219
Insurance Costs and Premiums	156,327	167,272	126,312	(24.5%)	(40,960)
Professional and Contractual Services	7,530,603	6,892,108	7,042,108	2.2%	150,000
Other Operating Expenses	465,732	482,937	483,312	0.1%	375
Capital Outlay	0	1	1	0.0%	0
Indirect Cost	530,881	501,369	641,057	27.9%	139,688
	<u>19,354,366</u>	<u>19,528,009</u>	<u>20,572,086</u>	<u>5.3%</u>	<u>1,044,077</u>
TOTAL EXPENDITURES	<u><u>31,922,853</u></u>	<u><u>30,849,928</u></u>	<u><u>34,428,958</u></u>	<u><u>11.6%</u></u>	<u><u>3,579,030</u></u>

AUTHORIZED POSITION CAP

	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
Authorized Positions	53	53	0
Part-Time Hours	2,600	0	(2,600)

STORMWATER SERVICES SUBFUND 461

BACKGROUND

The Stormwater Services fund provides a dedicated funding source (through the Stormwater fee) and operating budget for various Departments including Neighborhoods and Public Works. The Environmental Quality Division manages a portion of the Stormwater Management System Program, and is responsible for inspections of illicit connections to drainage systems, inspections of high priority industries, and surface water quality monitoring. The Public Works Department is responsible for completing various flood and drainage mitigation projects, cleaning canals and ditches, addressing stormwater treatment issues, maintaining collection and pumping systems, as well as stormwater treatment facilities (ponds).

REVENUE

Non-Departmental / Fund Level Activities

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 20.

Transfers From Other Funds

- The General Fund – GSD is contributing \$2,895,775 to assist in funding Stormwater capital projects.

Transfers from Fund Balance

- Fund balance is being appropriated in the amount of the pension contingency to help balance the fund.

Public Works

Charges for Services

- The revenue in this category is from anticipated Stormwater user fees, discounts, uncollectibles and late fees.

EXPENDITURES

Neighborhoods

Salaries

- The net increase is due to anticipated pay increases to be effective October 1st related to collective bargaining.

Pension Costs

- This category includes the FY 20 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this department by the City's internal service providers.

Indirect Cost

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

Non-Departmental / Fund Level Activities

Transfers to Other Funds

- This represents the transfer to the Stormwater Services - Capital Project fund (SF 462) to be used as pay-go for Stormwater capital projects.

Repayment of General Fund Loan

- This amount represents the full repayment of the General Fund loan from FY 19.

Debt Management Fund Repayment

- This represents debt payments for previously funded Stormwater capital projects.

Parks, Recreation and Community Services

Salaries

Employer Provided Benefits

Insurance Costs and Premiums

Other Operating Expenses

- The Florida Yards and Neighborhoods Program activity has been moved into the General Fund – GSD (SF 011).

Public Works

Salaries

- The increase is due to anticipated pay increases to be effective October 1st related to collective bargaining, the net effect of changes between the General Fund – GSD (SF 011) and Stormwater services personnel cost allocation and various salary adjustments during FY 19.

Pension Costs

- This category includes the FY 20 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The net decrease is mainly attributable to a reduction in workers compensation insurance.

Internal Service Charges

- The net increase is primarily driven by a net increase of \$545,844 in fleet services.

Insurance Costs and Premiums

- This amount represents cost for general liability insurance.

Professional and Contractual Services

- This category includes funding for various flood and drainage mitigation efforts such as regrading storm ditches, clearing debris from storm canals and ditches, maintenance of collection and pumping systems and maintenance of stormwater treatment facilities (ponds).

Other Operating Expenses

- This category is made of various small and large expenditures, the largest of which are repairs and maintenance (\$240,500) and equipment rentals (\$90,000).

Indirect Cost

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

AUTHORIZED POSITION CAP

During the FY 20 budget process, 2,600 part-time hours were transferred within Parks, Recreation and Community Services due to the movement of the Florida Yards and Neighborhoods Program activity from (SF 461) to (SF 011).

PUBLIC BUILDING ALLOCATIONS
SUBFUND -- 5A1

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	45,707,046	46,500,776	45,907,701	(1.3%)	(593,075)
Investment Pool / Interest Earnings	135,311	112,056	161,665	44.3%	49,609
Miscellaneous Revenue	310,312	311,707	303,739	(2.6%)	(7,968)
Transfers From Other Funds	0	3,000,000	0	(100.0%)	(3,000,000)
Transfers from Fund Balance	303,357	542,339	624,585	15.2%	82,246
TOTAL REVENUE	46,456,026	50,466,878	46,997,690	(6.9%)	(3,469,188)
EXPENDITURES					
Salaries	2,685,060	3,079,116	3,360,915	9.2%	281,799
Salary & Benefit Lapse	0	(49,622)	(56,671)	14.2%	(7,049)
Pension Costs	541,437	670,312	669,359	(0.1%)	(953)
Employer Provided Benefits	623,088	766,594	715,124	(6.7%)	(51,470)
Internal Service Charges	10,005,298	10,241,321	9,754,593	(4.8%)	(486,728)
Insurance Costs and Premiums	1,176,805	1,414,232	1,501,337	6.2%	87,105
Professional and Contractual Services	6,868,510	7,436,762	6,921,201	(6.9%)	(515,561)
Other Operating Expenses	17,458,171	19,323,828	19,423,532	0.5%	99,704
Inter-Departmental Billing	50,570	50,000	50,000	0.0%	0
Capital Outlay	34,355	20,002	20,002	0.0%	0
Supervision Allocation	0	0	0		0
Indirect Cost	1,466,205	1,162,504	1,042,371	(10.3%)	(120,133)
Contingencies	0	3,374,585	374,585	(88.9%)	(3,000,000)
Transfers to Other Funds	2,966,257	2,977,244	3,221,342	8.2%	244,098
TOTAL EXPENDITURES	43,875,754	50,466,878	46,997,690	(6.9%)	(3,469,188)

AUTHORIZED POSITION CAP	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
Authorized Positions	61	62	1
Part-Time Hours	1,146	1,146	0

PUBLIC BUILDING ALLOCATIONS SUBFUND 5A1

BACKGROUND

This internal service fund accumulates and allocates the cost of the daily operation, maintenance, utilities, and security for all public buildings. The costs are billed to the building occupants based on occupied square footage.

REVENUE

Charges for Services

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

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 20.

Miscellaneous Revenue

- This amount represents the tenant revenue for non-City occupants of city buildings.

Transfers from Fund Balance

- Fund balance is being appropriation to fund the \$250,000 for the emergency funds authorized in 2019-504 section 11.9 and to re-establish the pension contingency.

EXPENDITURES

Salaries

- The increase is due to anticipated pay increases to be effective October 1st related to collective bargaining, an increase of \$11,330 in special pay and the addition of a position from the General Fund – GSD.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 20.

Pension Costs

- This category includes the FY 20 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The change is due to a \$57,534 reduction in workers compensation costs.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The change is driven by a \$608,851 reduction in utilities allocation.

Insurance Costs and Premiums

- This amount includes general liability and miscellaneous insurance costs.

Professional and Contractual Services

- The amount includes all of the city's security guard and alarm service contracts, cleaning and janitorial contracts, and other maintenance contracts. The change in this category is being driven by the removal of the Ed Ball automation funding of \$448,856 and the reduction in security costs at the Landing of \$146,596

Other Operating Expenses

- This category is made of various small items and several large expenditures including electricity of \$9,160,943, water and sewer of \$4,447,781, chilled water of \$2,166,095, and repairs and maintenance, including supplies, of \$3,074,350. The change is being driven by an increase in repairs and maintenance funding of \$782,350 which is offset somewhat by a net reduction in utilities of \$709,776.

Intra-Departmental Billing

- This category contains the billings from Fire and Rescue to perform fire inspections at City buildings.

Capital Outlay

- Capital funding has been provided to purchase automated external defibrillators at various city buildings.

Indirect Cost

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

Contingencies

- Funding is being set aside to re-establish the pension reform contingency.

Transfers to Other Funds

- This represents a transfer from this fund to the General Fund – GSD (SF 011) to pay the debt service costs for the Ed Ball and the Haverty's buildings.

AUTHORIZED POSITION CAP

One position was moved from the General Fund – GSD into this fund as part of the budget process.

SUPERVISOR OF ELECTIONS
GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

	FY 17-18 ACTUAL	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Miscellaneous Revenue	30,313	1	15,000	-99,900.0%	14,999
TOTAL REVENUE	30,313	1	15,000	-99,900.0%	14,999
EXPENDITURES					
Salaries	2,448,852	5,124,442	4,308,068	(15.9%)	(816,374)
Pension Costs	307,828	361,998	374,893	3.6%	12,895
Employer Provided Benefits	240,415	339,765	322,029	(5.2%)	(17,736)
Internal Service Charges	503,818	418,427	830,182	98.4%	411,755
Insurance Costs and Premiums	32,587	42,419	38,763	(8.6%)	(3,656)
Professional and Contractual Services	0	55,745	35,029	(37.2%)	(20,716)
Other Operating Expenses	1,371,789	2,404,242	2,310,374	(3.9%)	(93,868)
Capital Outlay	0	1	1	0.0%	0
Debt Management Fund Repayments	247,348	242,036	244,405	1.0%	2,369
TOTAL EXPENDITURES	5,152,637	8,989,075	8,463,744	(5.8%)	(525,331)
AUTHORIZED POSITION CAP					
		FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE	
Authorized Positions		31	31	0	
Part-Time Hours		276,600	184,448	(92,152)	
DIVISION SUMMARY					
	FY 17-18 ACTUAL	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
ELECTIONS	1,882,222	5,472,378	4,538,452	(17.1%)	(933,926)
REGISTRATION	3,270,415	3,516,697	3,925,292	11.6%	408,595
DEPARTMENT TOTAL	5,152,637	8,989,075	8,463,744	(5.8%)	(525,331)

SUPERVISOR OF ELECTIONS GENERAL FUND - GSD

BACKGROUND

The Supervisor of Elections Office registers all voters in Duval County, educates voters on State and local laws and how to vote, staffs early voting sites and the call center, processes absentee ballots, and conducts State and local elections of Duval County in accordance with the elections laws of Florida. There will be two elections held during FY 20 compared to three during FY 19.

REVENUE

Miscellaneous Revenue

- This category houses miscellaneous revenues such as candidate qualifying fees and public counter cash receipts.

EXPENDITURES

Salaries

- The net decrease in this category is primarily driven by the number of elections held during FY 20. Part-time salary dollars and hours, as well as overtime dollars have been decreased to reflect the number of elections. This reduction is offset somewhat by the anticipated pay increases to be effective October 1st related to collective bargaining.

Pension Costs

- This category includes the FY 20 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The decrease is mainly due to a reduction in Medicare tax of \$11,049 related to the number of elections.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this department by the City's internal service providers. The change is driven by \$139,039 in FY 20 IT equipment refresh costs and a \$192,915 increase in computer system maintenance and security charges.

Insurance Costs and Premiums

- This category includes general liability and miscellaneous insurance costs.

Professional and Contractual Services

- This category includes security/guard and janitorial service costs which have increased relative to the number of elections held in FY 20.

Other Operating Expenses

- The category houses various expenses the largest of which are hardware/software licensing & maintenance of \$628,527, printing / postage of \$528,566, operating supplies of \$398,151 and building rental of \$314,758. The change is being driven by the number of elections.

Debt Management Fund Repayments

- This category represents both the principal and interest costs related to the purchase of EVIDS equipment within the Supervisor of Elections. Details can be found within schedule B4.

AUTHORIZED POSITION CAP

Part-time hours have been reduced by 92,152 due to the number of elections held during FY 20.

TAX COLLECTOR
SUBFUND -- 017

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	11,424,725	11,004,095	11,182,345	1.6%	178,250
Investment Pool / Interest Earnings	31,491	21,263	32,940	54.9%	11,677
Miscellaneous Revenue	20,452	7,500	5,000	(33.3%)	(2,500)
Transfers From Other Funds	6,699,259	6,557,576	7,580,315	15.6%	1,022,739
Transfers from Fund Balance	773,229	903,668	1,149,899	27.2%	246,231
TOTAL REVENUE	18,949,156	18,494,102	19,950,499	7.9%	1,456,397
EXPENDITURES					
Salaries	8,878,933	9,545,787	10,471,575	9.7%	925,788
Salary & Benefit Lapse	0	(274,397)	(262,763)	(4.2%)	11,634
Pension Costs	1,875,483	2,059,171	1,966,892	(4.5%)	(92,279)
Employer Provided Benefits	1,461,215	1,857,376	1,927,903	3.8%	70,527
Internal Service Charges	1,726,861	1,771,463	2,229,936	25.9%	458,473
Insurance Costs and Premiums	46,378	54,413	60,260	10.7%	5,847
Professional and Contractual Services	190,547	289,876	290,001	0.0%	125
Other Operating Expenses	1,970,721	2,040,513	2,146,795	5.2%	106,282
Capital Outlay	182,769	1	1	0.0%	0
Contingencies	0	1,149,899	1,119,899	(2.6%)	(30,000)
TOTAL EXPENDITURES	16,332,907	18,494,102	19,950,499	7.9%	1,456,397

AUTHORIZED POSITION CAP

	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
Authorized Positions	228	231	3
Part-Time Hours	70,122	70,122	0

TAX COLLECTOR SUBFUND 017

BACKGROUND

The Tax Collector's budget includes funding for three divisions identified as branch agencies, current and delinquent taxes, and supervision and general collection. There are nine branches and one satellite office which process various transactions such as property and local business taxes, driver's license services and fast title services.

REVENUE

Charges for Services

- This category includes a variety of taxes and fees. The largest of which are driver's license renewal fees (\$2,890,000), tag registrations (\$2,830,000) and tax certificate / redemption sale (\$1,800,000). The net increase is primarily due to increased costs in both driver's license renewal fees and delinquent tax sales totaling \$140,000.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 20.

Transfers from Other Funds

- This amount represents the transfer from the General Fund – GSD (SF 011) to balance up the subfund.

Transfers from Fund Balance

- Fund balance is being appropriated to re-establish the FY 19 pension reform contingency.

EXPENDITURES

Salaries

- The increase in this category is primarily due to anticipated pay increases to be effective October 1st related to collective bargaining. As part of the budget process, three (3) positions were added and starting salary adjustments proposed for non-appointed employees.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 20.

Pension Costs

- This category includes the FY 20 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The net increase is mainly attributable to an increase in IT computer system maintenance/security allocation of \$384,127.

Insurance Costs and Premiums

- This amount includes general liability costs and non-payroll insurance.

Professional and Contractual Services

- This category includes funding for mail/lockbox processing of taxes and renewals, printing of tax bills and renewals, and armored car pick up and delivery.

Other Operating Expenses

- This category is made of various small items and several large items. The largest of which are rental for non-city buildings (\$1,082,812) and postage (\$595,000).

Contingencies

- This contingency is being set aside as a result of pension reform to be available for future City needs.

AUTHORIZED POSITION CAP

Three (3) Revenue Collector Senior positions were added as part of the budget process. Part-time hours remain unchanged.

COURTS
GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

	FY 17-18 ACTUAL	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Debt Funding: Debt Management Fund	0	0	433,333		433,333
TOTAL REVENUE	0	0	433,333		433,333
EXPENDITURES					
Salaries	143,193	149,201	190,723	27.8%	41,522
Pension Costs	62,126	27,618	26,633	(3.6%)	(985)
Employer Provided Benefits	17,788	27,071	30,159	11.4%	3,088
Internal Service Charges	3,409,513	3,270,241	3,512,445	7.4%	242,204
Insurance Costs and Premiums	48,400	28,817	7,420	(74.3%)	(21,397)
Professional and Contractual Services	325,109	1,000	1,000	0.0%	0
Other Operating Expenses	174,495	176,961	176,961	0.0%	0
Capital Outlay	19,901	2	1	(50.0%)	(1)
Capital Outlay - Debt Funded	0	0	433,333		433,333
TOTAL EXPENDITURES	4,200,524	3,680,911	4,378,675	19.0%	697,764

AUTHORIZED POSITION CAP	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
Authorized Positions	2	3	1

DIVISION SUMMARY	FY 17-18 ACTUAL	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
CIRCUIT COURT	849,303	729,491	1,322,348	81.3%	592,857
COUNTY COURT	3,026,221	2,951,420	3,056,327	3.6%	104,907
COURTS - SPECIAL REVENUE FUNDS	325,000	0	0		0
DEPARTMENT TOTAL	4,200,524	3,680,911	4,378,675	19.0%	697,764

COURTS GENERAL FUND - GSD

BACKGROUND

The Courts' budget includes the Circuit Court and County Court expenses exclusive of the cost of Judges and other State employees. Certain costs associated with the operation of the Court Administrator's Office are also included in this budget. Per Florida Statute 29.008, the County is responsible for providing facilities, maintenance, utilities, security, and communications to the Courts.

REVENUE

Debt Funding: Debt Management Fund

- This category houses debt funding for year one of a three year project to replace the audio / visual equipment at the Courthouse Complex.

EXPENDITURES

Salaries

- The increase in this category is due to anticipated pay increases to be effective October 1st related to collective bargaining and the addition of a position from subfund 1S1.

Pension Costs

- This category includes the FY 20 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The change is being driven by the additional position.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this department by the City's internal service providers. The change is driven by increases in computer system maintenance and security of \$130,410 and facility costs related to the courthouse complex of \$137,601.

Insurance Costs and Premiums

- This amount includes general liability and miscellaneous insurance costs. The change is being driven by a decrease in the general liability insurance allocation of \$21,427 due to the dropping off several large claims from 2013.

Professional and Contractual Services

- This category includes funding for a centralized internet service which provides public access to court information from the federal appellate, district, & bankruptcy courts.

Other Operating Expenses

- This category is made of various small items, the largest of which are dues (\$30,362), repairs/maintenance (\$31,136), and hardware/software maintenance and licenses (\$23,000). Included also is \$17,300 for the one-time purchase of computer equipment.

Capital Outlay – Debt Funded

- Capital funding has been provided for year one of a three year project to replace the audio / visual equipment at the Courthouse Complex.

AUTHORIZED POSITION CAP

A position within the Judicial Support activity in the Court Costs \$65 Fee fund (SF 1S1) was transferred into the General Fund – GSD as part of the budget process.

COURT COST COURTHOUSE TRUST-SEC 111.380
 SUBFUND -- 15T

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	3,042,899	3,349,962	2,887,000	(13.8%)	(462,962)
Investment Pool / Interest Earnings	1,499	0	5,365		5,365
Transfers From Other Funds	526,056	136,099	455,151	234.4%	319,052
TOTAL REVENUE	3,570,454	3,486,061	3,347,516	(4.0%)	(138,545)
EXPENDITURES					
Internal Service Charges	700,000	837,491	721,750	(13.8%)	(115,741)
Debt Service	2,610,133	2,648,570	2,625,766	(0.9%)	(22,804)
TOTAL EXPENDITURES	3,310,133	3,486,061	3,347,516	(4.0%)	(138,545)

AUTHORIZED POSITION CAP

	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
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COURT COST COURTHOUSE TRUST SUBFUND 15T

BACKGROUND

Section 111.380: The Court Cost Courthouse all-years trust fund houses revenue generated from the State Court Facilities Surcharge. This surcharge is levied on non-criminal traffic violations and the criminal violations listed in Florida Statutes Section 318.17 and shall be used exclusively to fund the maintenance and the capital improvements associated with court facilities. The budget for this subfund should have no less than 25% of the total revenues for the fiscal year budgeted.

REVENUE

Charges for Services

- This amount reflects the FY 20 anticipated court facilities surcharge revenue as well as the appropriation of \$200,000 of prior available revenue.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 20.

Transfers from Other Funds

- Revenue in the fund, after the 25% maintenance costs, is unable to cover the FY 20 debt service. Therefore, the General Fund – GSD (SF 011) is making a contribution to balance the fund.

EXPENDITURES

Internal Service Charges

- This amount represents the required 25% of revenues that must be used for maintenance. The costs for maintaining the courthouse complex reside in the public buildings internal service fund and are allocated to this fund via an internal service charge.

Debt Service

- This amount represents the FY 20 debt service costs associated with the 2011A Courthouse bond issue.

TEEN COURT PROGRAMS TRUST - SEC 111.375
 SUBFUND -- 15V

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Fines and Forfeits	315,815	313,000	264,500	(15.5%)	(48,500)
Investment Pool / Interest Earnings	5,669	4,552	6,514	43.1%	1,962
Transfers From Other Funds	55,000	55,000	55,000	0.0%	0
Transfers from Fund Balance	57,125	27,441	70,007	155.1%	42,566
TOTAL REVENUE	433,610	399,993	396,021	(1.0%)	(3,972)
EXPENDITURES					
Salaries	204,760	214,188	239,766	11.9%	25,578
Salary & Benefit Lapse	0	(10,094)	(4,426)	(56.2%)	5,668
Pension Costs	53,852	48,057	49,455	2.9%	1,398
Employer Provided Benefits	32,451	44,951	37,566	(16.4%)	(7,385)
Internal Service Charges	6,392	8,918	9,414	5.6%	496
Insurance Costs and Premiums	985	907	1,014	11.8%	107
Professional and Contractual Services	55,483	56,191	56,191	0.0%	0
Other Operating Expenses	5,964	7,041	7,041	0.0%	0
Contingencies	0	29,834	0	(100.0%)	(29,834)
TOTAL EXPENDITURES	359,887	399,993	396,021	(1.0%)	(3,972)
AUTHORIZED POSITION CAP					
		FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE	
Authorized Positions		5	5	0	
Part-Time Hours		0	2,290	2,290	

TEEN COURT PROGRAMS TRUST SUBFUND 15V

BACKGROUND

Section 111.375: The Teen Court Programs Trust fund houses revenue generated from a \$3 fee charged pursuant to Florida Statute 938.19. The funding is used to provide Duval County youth with an alternative to a conviction record by diverting them into programs where they are subject to peer group involvement as part of the rehabilitation process, and/or exposure to community service work, positive role models, law students, and the judicial system. In addition, the Teen Court Truancy Program has been developed as a truancy reduction effort.

REVENUE

Fines and Forfeits

- These are the estimated FY 20 revenues derived from the assessments per Florida Statute 938.19.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 20.

Transfers from Other Funds

- This is a transfer from the General Fund – GSD (SF 011) for the Neighborhood Accountability Board.

Transfers from Fund Balance

- Available fund balance is being appropriated to balance the fund.

EXPENDITURES

Salaries

- The increase is being driven by the movement of part-time hours, and the associated funding in part-time salaries of \$15,615, from the Court Costs \$65 Fee FS 939.185 fund, as part of the budget process.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 20.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance, and workers compensation costs. The net decrease is being driven by a \$6,709 reduction in health insurance premiums.

Professional and Contractual Services

- This category includes funding for the Teen Court and Neighborhood Accountability Board diversion programs as well as empowerment resources which teach life skills to clients of Teen Court.

Other Operating Expenses

- This category includes local mileage, office supplies, and dues, subscriptions, and memberships.

AUTHORIZED POSITION CAP

The 2,290 part-time hours were moved into this to subfund from 1S1, Court Costs \$65 Fee FS 939.185 fund, as part of the budget process.

COURT COSTS \$65 FEE FS: 939.185
 SUBFUND -- 1S1

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR PERCENT	DOLLAR
REVENUE					
COURTS					
Charges for Services	702,730	679,854	653,640	(3.9%)	(26,214)
Miscellaneous Revenue	33,962	30,465	37,467	23.0%	7,002
	<u>736,692</u>	<u>710,319</u>	<u>691,107</u>	(2.7%)	(19,212)
FINANCE AND ADMINISTRATION					
Charges for Services	234,468	226,618	217,880	(3.9%)	(8,738)
	<u>234,468</u>	<u>226,618</u>	<u>217,880</u>	(3.9%)	(8,738)
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Investment Pool / Interest Earnings	7,331	6,600	6,520	(1.2%)	(80)
Transfers From Other Funds	64,740	290,000	0	(100.0%)	(290,000)
Transfers from Fund Balance	522,903	88,437	95,757	8.3%	7,320
	<u>594,974</u>	<u>385,037</u>	<u>102,277</u>	(73.4%)	(282,760)
TOTAL REVENUE	<u><u>1,566,134</u></u>	<u><u>1,321,974</u></u>	<u><u>1,011,264</u></u>	(23.5%)	(310,710)
EXPENDITURES					
COURTS					
Salaries	450,033	472,946	364,342	(23.0%)	(108,604)
Pension Costs	68,628	73,465	50,427	(31.4%)	(23,038)
Employer Provided Benefits	92,118	114,336	84,843	(25.8%)	(29,493)
Internal Service Charges	10,373	13,210	14,641	10.8%	1,431
Insurance Costs and Premiums	1,725	1,995	1,534	(23.1%)	(461)
Professional and Contractual Services	327,708	333,508	125,000	(62.5%)	(208,508)
Other Operating Expenses	21,631	32,694	35,534	8.7%	2,840
Library Materials	86,967	53,202	51,407	(3.4%)	(1,795)
Cash Carryover	0	0	65,656		65,656
	<u>1,059,183</u>	<u>1,095,356</u>	<u>793,384</u>	(27.6%)	(301,972)
FINANCE AND ADMINISTRATION					
Other Operating Expenses	224,146	226,618	217,880	(3.9%)	(8,738)
	<u>224,146</u>	<u>226,618</u>	<u>217,880</u>	(3.9%)	(8,738)
TOTAL EXPENDITURES	<u><u>1,283,329</u></u>	<u><u>1,321,974</u></u>	<u><u>1,011,264</u></u>	(23.5%)	(310,710)

AUTHORIZED POSITION CAP		FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
Authorized Positions		10	9	(1)
Part-Time Hours		2,290	0	(2,290)

**COURT COSTS \$65 FEE FS: 939.185
SUBFUND 1S1**

BACKGROUND

Municipal Code Section 111.385 and the Florida Statute Section 939.185 authorize a \$65 fee on felony, misdemeanor, or criminal traffic offenses. This revenue is split into four separate activities which receive 25% of the total revenue: Legal Aid, Duval County Law Library, Juvenile Drug Court, and Judicial Support.

REVENUE

Courts

Charges for Services

- This amount represents three 25% pieces of the anticipated FY 20 revenue to be received related to F.S 939.185 for the Duval County Law Library, Judicial Support, and Juvenile Drug Court.

Miscellaneous Revenue

- This amount represents additional revenue received by the Duval County Law Library.

Finance and Administration

Charges for Services

- This amount represents 25% of the anticipated FY 20 revenue to be received related to F.S 939.185 for legal Aid.

Non-Departmental / Fund Level Activates

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 20.

Transfers from Fund Balance

- A fund balance appropriation is being budgeted to cover the funding shortfall in the Juvenile Drug Court activity.

EXPENDITURES

Courts

Salaries and Benefits

- The reduction in salaries, pension costs and employer provided benefits is due to the movement of one position within the Judicial Support activity being moved into the General Fund – GSD as well as the unfunding of two additional positions.

Professional and Contractual Services

- The reduction is due to the removal of the FY 19 onetime funding provided by the General Fund – GSD for the juvenile drug court.

Cash Carryover

- The remaining balance within the Judicial Support activity has been placed in a cash carryover.

Finance and Administration

Other Operating Expenses

- This amount represents a pass-through contract with Legal Aid that is administered by the Office of Grant and Contract Compliance.

AUTHORIZED POSITION CAP

A position within the Judicial Support activity was transferred to the General Fund – GSD as part of the budget process. The 2,290 part-time hours were moved to subfund 15V, teen court programs trust, as part of the budget process.

PUBLIC DEFENDER
GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

	FY 17-18 ACTUAL	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
EXPENDITURES					
Internal Service Charges	2,121,575	2,123,003	2,351,971	10.8%	228,968
Professional and Contractual Services	0	1	1	0.0%	0
Other Operating Expenses	24,514	60,681	22,545	(62.8%)	(38,136)
Capital Outlay	0	1	46,126	12,500.0%	46,125
TOTAL EXPENDITURES	2,146,089	2,183,686	2,420,643	10.9%	236,957

AUTHORIZED POSITION CAP	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE

DIVISION SUMMARY	FY 17-18 ACTUAL	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
PUBLIC DEFENDER	2,146,089	2,183,686	2,420,643	10.9%	236,957
DEPARTMENT TOTAL	2,146,089	2,183,686	2,420,643	10.9%	236,957

PUBLIC DEFENDER GENERAL FUND - GSD

BACKGROUND

The Public Defender's Office is an agency of the State of Florida. Chapter 29.008 of the Florida Statutes requires that the Public Defender be provided with office space, utilities, maintenance, security, transportation, and communication services as may be necessary for the proper and efficient functioning of their offices.

EXPENDITURES

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The change is being driven by an increase in the Haverty's Building facility costs of \$124,911 and computer system maintenance and security charges of \$96,932.

Other Operating Expenses

- This category includes funding for parking costs (\$8,448) and to purchase non-capital software / computer items (\$14,095).

Capital Outlay

- Funding has been provided to replace laptops and computer equipment.

STATE ATTORNEY
GENERAL FUND - GSD

Departmental Revenues, Expenditures and Authorized Cap

	FY 17-18 ACTUAL	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
EXPENDITURES					
Internal Service Charges	1,732,820	1,731,658	1,969,414	13.7%	237,756
Other Operating Expenses	2,304	4,000	4,000	0.0%	0
Capital Outlay	0	0	25,000		25,000
TOTAL EXPENDITURES	1,735,124	1,735,658	1,998,414	15.1%	262,756

AUTHORIZED POSITION CAP	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE

DIVISION SUMMARY	FY 17-18 ACTUAL	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
STATE ATTORNEY	1,735,124	1,735,658	1,998,414	15.1%	262,756
DEPARTMENT TOTAL	1,735,124	1,735,658	1,998,414	15.1%	262,756

STATE ATTORNEY GENERAL FUND - GSD

BACKGROUND

The State Attorney Office is an agency of the State of Florida. Chapter 29.008 of the Florida Statutes requires the City of Jacksonville to provide the State Attorney with office space, utility, maintenance, security, and communication services as may be necessary for the proper and efficient functioning of their offices.

EXPENDITURES

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this department by the City's internal service providers. The change is driven by increases in the IT computer system maintenance security allocation of \$168,414 and the building cost allocation for the Old Federal Courthouse/Annex of \$94,779.

Capital Outlay

- Funding has been provided for AV equipment.

CLERK OF THE COURT
SUBFUND -- 016

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR	
				PERCENT	DOLLAR
REVENUE					
Charges for Services	4,693,979	4,502,553	4,593,000	2.0%	90,447
Investment Pool / Interest Earnings	39,371	29,159	45,045	54.5%	15,886
Miscellaneous Revenue	1	0	0		0
Transfers from Fund Balance	780,017	219,001	674,675	208.1%	455,674
TOTAL REVENUE	5,513,369	4,750,713	5,312,720	11.8%	562,007
EXPENDITURES					
Salaries	1,085,134	1,284,423	1,395,468	8.6%	111,045
Salary & Benefit Lapse	0	(54,607)	(33,576)	(38.5%)	21,031
Pension Costs	252,365	275,213	282,936	2.8%	7,723
Employer Provided Benefits	181,776	255,017	275,241	7.9%	20,224
Internal Service Charges	1,951,449	2,200,987	2,287,403	3.9%	86,416
Insurance Costs and Premiums	5,384	7,175	7,003	(2.4%)	(172)
Professional and Contractual Services	4,063	5,000	6,000	20.0%	1,000
Other Operating Expenses	176,351	216,812	433,424	99.9%	216,612
Capital Outlay	141,785	2	4	100.0%	2
Supervision Allocation	330,970	362,439	467,125	28.9%	104,686
Indirect Cost	160,696	46,063	39,503	(14.2%)	(6,560)
Contingencies	0	152,189	152,189	0.0%	0
TOTAL EXPENDITURES	4,289,973	4,750,713	5,312,720	11.8%	562,007

AUTHORIZED POSITION CAP

	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
Authorized Positions	35	36	1
Part-Time Hours	7,800	7,800	0

CLERK OF THE COURT SUBFUND 016

BACKGROUND

Pursuant to Article 5 of the Florida Constitution and Section 28 of the Florida Statutes, the Clerk of the Circuit Court is the official recorder of all instruments that may, by law, be recorded in the county. Examples of these instruments include deeds, marriage licenses, and documentary stamps. A fee of \$10 for the first page and \$8.50 for each additional page is charged each time a document is recorded with the Clerk of the Court. The County side of the Clerk, this fund, receives \$5.00 for the first page and \$4.00 for each additional page. The rest of the fee goes into various other accounts.

REVENUE

Charges for Services

- This category includes the various fees collected by the Clerk of the Court, the largest of which are the court costs and fees revenue totaling \$3,040,000, document stamps revenue totaling \$524,000, passport application fees totaling \$376,000, tax deeds and certified mail fees totaling \$285,000, and marriage fees totaling \$220,000.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 20.

Transfers from Fund Balance

- Fund balance is being appropriated to re-establish the pension contingency and to balance the fund.

EXPENDITURES

Salaries

- The net change in this category is mainly due to anticipated pay increases to be effective October 1st related to collective bargaining and the addition of a position as part of the budget process.

Salary and Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 20.

Pension Costs

- This category includes the FY 20 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The change is being driven by an increase in \$20,084 in health insurance due to employee election changes and the addition of a position.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The change is driven by an increase in computer system maintenance and security of \$98,197.

Insurance Costs and Premiums

- This amount includes general liability insurance costs.

Professional and Contractual Services

- This category includes funding for armored car services.

Other Operating Expenses

- This category is made of various small items, the largest of which are software licensing and maintenance of \$194,000, printing and binding of \$90,000, and building rental of \$68,173. The change is due to the addition of \$194,000 in software licensing and maintenance for the tax deed and acclaim systems.

Supervision Allocation

- This is an allocation for the Clerk of the Courts administrative staff time paid for by the State that needs to be billed to the City.

Indirect Cost

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

Contingencies

- Funding is being set aside to re-establish the pension reform contingency.

AUTHORIZED POSITION CAP

A court operations supervisor was added as part of the budget process.

RECORDING FEES TECHNOLOGY - SEC 111.388
 SUBFUND -- 15U

	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE FROM PR YR PERCENT	DOLLAR
REVENUE					
COURTS					
Charges for Services	1,477,938	1,475,000	1,495,000	1.4%	20,000
	1,477,938	1,475,000	1,495,000	1.4%	20,000
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Investment Pool / Interest Earnings	9,332	7,547	9,306	23.3%	1,759
Transfers from Fund Balance	183,955	396,875	0	(100.0%)	(396,875)
	193,287	404,422	9,306	(97.7%)	(395,116)
TOTAL REVENUE	1,671,225	1,879,422	1,504,306	(20.0%)	(375,116)
EXPENDITURES					
COURTS					
Internal Service Charges	237,458	373,531	235,927	(36.8%)	(137,604)
Professional and Contractual Services	95,888	80,000	80,000	0.0%	0
Other Operating Expenses	141,781	159,399	100,495	(37.0%)	(58,904)
Capital Outlay	69,616	40,000	1	(100.0%)	(39,999)
	544,743	652,930	416,423	(36.2%)	(236,507)
NON-DEPARTMENTAL / FUND LEVEL ACTIVITIES					
Cash Carryover	0	0	153,326		153,326
	0	0	153,326		153,326
PUBLIC DEFENDER					
Internal Service Charges	125,305	114,036	73,977	(35.1%)	(40,059)
Other Operating Expenses	329,457	365,876	355,094	(2.9%)	(10,782)
Capital Outlay	52,733	52,750	1	(100.0%)	(52,749)
	507,495	532,662	429,072	(19.4%)	(103,590)
STATE ATTORNEY					
Internal Service Charges	444,053	484,903	441,266	(9.0%)	(43,637)
Professional and Contractual Services	4,450	59,063	59,063	0.0%	0
Other Operating Expenses	26,701	38,954	5,155	(86.8%)	(33,799)
Capital Outlay	102,520	110,910	1	(100.0%)	(110,909)
	577,725	693,830	505,485	(27.1%)	(188,345)
TOTAL EXPENDITURES	1,629,962	1,879,422	1,504,306	(20.0%)	(375,116)

AUTHORIZED POSITION CAP	FY 18-19 ADOPTED	FY 19-20 PROPOSED	CHANGE
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RECORDING FEES TECHNOLOGY SUBFUND 15U

BACKGROUND

Section 111.388 and Florida Statute 28.24(12) e1, this fund receives \$2 for each page recorded by the Clerk into the Official Record. These funds are to be used on the technology costs for the State Courts, State Attorney, and Public Defender as outlined in Florida Statute 29.008(1) f 2. Funds are disbursed once the three parties mutually agree with the distribution of the funds pursuant to Section 111.388 of the Municipal Code.

REVENUE

Courts

Charges for Services

- This is the estimated FY 20 technology recording fee tied to the recording of deeds and mortgages.

Non-Departmental / Fund Level Activities

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 20.

EXPENDITURES

Courts

Internal Service Charges

- This category includes all IT internal service allocations estimates for FY 20.

Professional and Contractual Services

- This category includes the funding for software consulting, software / web development-to be used for State mandated change to judicial bench viewer/program.

Other Operating Expenses

- This category is made of various small items, the largest of which is repairs / maintenance of \$87,000.

Non-Departmental / Fund Level Activities

- The remaining balance of revenues less expenses has been placed in a cash carryover.

Public Defender

Internal Service Charges

- This category includes all IT internal service allocations estimates for FY 20.

Other Operating Expenses

- This category is made of various small items, the largest of which is repairs / maintenance of \$305,277.

State Attorney

Internal Service Charges

- This category includes all IT internal service allocations estimates for FY 20.



ONE CITY. ONE JACKSONVILLE.

**DEPARTMENT OF FINANCE AND ADMINISTRATION
117 W. DUVAL ST., SUITE 325 JACKSONVILLE, FL 32202
WWW.COJ.NET | (904) 630-CITY**
