

*Celebrating 40 Years of  
Consolidation*

CITY OF JACKSONVILLE, FLORIDA  
**ANNUAL BUDGET**  
FOR THE FISCAL YEAR ENDING  
SEPTEMBER 30, 2009

ANNUAL BUDGET

CITY OF JACKSONVILLE, FLORIDA

# BUDGET

FOR THE FISCAL YEAR ENDING  
SEPTEMBER 30, 2009

John Peyton  
Mayor

Alan R. Mosley, P.E.  
Chief Administrative Officer

G. Michael "Mickey" Miller  
Chief Financial Officer

Kent R. Olson  
Budget Officer

# Annual Budget

CITY OF JACKSONVILLE, FLORIDA  
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2009

John Peyton  
MAYOR

Alan Mosley  
CHIEF ADMINISTRATIVE OFFICER

City Council Members  
Ronnie Fussell, President  
Group 1 At-Large

Clay Yarborough, District 1  
William Bishop, District 2  
Richard Clark, District 3  
Don Redman, District 4  
Art Shad, District 5  
Jack Webb, District 6  
Dr. Johnny Gaffney, District 7  
E. Denise Lee, District 8  
Warren A. Jones, District 9  
Mia Jones, District 10  
Ray Holt, District 11  
Daniel J. Davis, District 12  
Arthur Graham, District 13  
Michael Corrigan, District 14  
Vacant, Group 2 At-Large  
Stephen C. Joost, Group 3 At-Large  
Kevin Hyde, Group 4 At-Large  
Glorious J. Johnson, Group 5 At-Large

G. Michael "Mickey" Miller  
DIRECTOR OF FINANCE

Kent R. Olson  
BUDGET OFFICER

# CITY OF JACKSONVILLE, FLORIDA

## ANNUAL BUDGET

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Over the next fiscal year, we have an opportunity for significant accomplishments in addressing crime, creating job growth and investment and protecting our city's crown jewel, the St. Johns River. My administration and the city council have finalized a \$972 million balanced budget for fiscal year 2009 that will aid in this historic journey.

This budget meets our challenges and lays the foundation for a brighter and more prosperous future without raising taxes. Despite difficult economic times and declining revenues resulting from the passage of Amendment One, which cost the city roughly \$36 million in property tax revenue, this budget maintains Jacksonville's status of having the lowest property tax rate among large, urban areas in Florida.

As I contemplate my final three years as mayor, I am focused on three priorities I believe will produce the greatest long-term benefit to our city: improving and safeguarding the St. Johns River, providing economic opportunity through job creation and capital investment, and enhancing the safety of our residents.

The St. Johns is a major part of our history and the very lifeblood of our downtown. But the river and its 71 tributaries are sick. Algae blooms two years ago were a clear indication of its failing health, and the Duval County Health Department has labeled 54 tributaries in this community as unsafe or hazardous.

For decades, Jacksonville leaders have talked about the need to clean up our river. We took a giant step with The River Accord two years ago. The city, along with its partners, will invest \$700 million over 10 years to restore the health of the Lower St. Johns River. Because of our collective work, decades of concern are turning into the promise of real progress today, and we are helping to preserve this great natural treasure for future generations.

Jacksonville's economic connection to the rest of the world will be strengthened in several ways. We will support activities at JAXPORT, which represents enormous economic promise for our entire region. Current activities at the port support more than 50,000 jobs in Northeast Florida and inject \$3 billion into our economy annually. Port-related development will bring an estimated 25,000-50,000 additional jobs to Jacksonville in the next decade.

We will also work to further develop Cecil Commerce Center as a distribution, industrial and aviation hub. Recently, we announced an agreement with Italian aircraft manufacturer Alenia to build C-27J Spartan jets at Cecil Commerce Center. This will bring an estimated 300 new jobs and an investment of more than \$100 million to our city.

Finally, the expansion of international banking giant Deutsche Bank, which will bring 950 new jobs, is an example of investment in Jacksonville's strong financial sector. We will continue to invest in bringing good jobs to our community.

We must do a better job of safe guarding our residents by securing our neighborhoods. For too long, Jacksonville has held the dubious distinction of Murder Capital of Florida. In 2007, there were 123 murders in our city. But even that astonishing figure does not portray the full depth of the violent crime crisis in our city.

Violence has a cost that far exceeds the awful toll of murder - it is affecting our quality of life and threatening our economic viability. This is not acceptable and we are going to take back our town. To address the crime problem, I created *The Jacksonville Journey*, a comprehensive, citywide anti-crime initiative, that involved leaders, subject matter experts and other interested citizens and stakeholders. Over the course of several months, these individuals worked tirelessly to identify the essential components of a multi-faceted approach to fighting crime.

The nearly 150 members of *The Jacksonville Journey* produced a roadmap to a safer Jacksonville, addressing not only law enforcement, but also focusing on prevention, targeted intervention and rehabilitation. This year, we allocated more than \$31 million to fund the initial implementation of this vital anti-crime initiative.

Our mission is threefold:

- Increase the number of police officers in our neighborhoods;
- Provide ex-offenders with opportunities to become contributing members of society rather than returning to a life of crime and violence; and
- Keep kids busy and off the streets in after-school facilities, summer programs, and, where appropriate, school suspension centers.

We are allocating almost \$11 million to the Jacksonville Sheriff's Office to fund new police officers, correctional officers and emergency communications operators. But we cannot arrest our way out of this murder problem. As the Journey recommends, we must also invest in prevention and intervention.

In addition to what we currently invest as a government, this budget includes another \$16 million for after-school programs, summer camps, summer jobs, juvenile crime prevention and intervention, student scholarships, and the repair of neglected neighborhood assets that can be used for after school and summer programs.

This budget includes \$1.5 million for out of school suspension centers, \$325,000 for a juvenile assessment center and more than \$600,000 for after school recreation programs for 13- to 17-year olds. We will invest in proven programs, with proven track records of success.

In tight economic times, these early investments will provide some of the greatest returns. Moreover, we will seek additional funding through diversified sources, including federal, state and private sector partnerships.

We achieved a balanced budget this year by increasing efficiency, realizing savings from previously-undertaken initiatives, and making strategic reductions.

Operational expenses in the Fleet Management budget will be reduced by \$1.6 million. Part of these savings will be realized by the utilization of electric vehicles downtown for the enforcement of parking meter violations. Not only will these vehicles save money on capital and operating costs, but they will reduce emissions as well, helping to improve the air quality of the community. Other measures to reduce the consumption of petroleum-based fuels include a "no idling" policy which will also help cut costs and promote better air quality. Monitoring and enforcement of the policy will be aided through the use of an automated vehicle location system.

The budget anticipates saving \$2.8 million in Information Technology operating expenses and \$2 million in insurance premiums as the result of positive claim experience. More than one hundred non-public-safety positions were eliminated in a continuing effort to reduce costs and streamline the government. These reductions were made among several departments. Other savings will be realized from the city's assumption of the management of the Ed Ball Building (\$400,000 savings) and the privatization of the Employee Assistance Program (\$200,000 savings).

As exemplified by these steps, the citizens of Jacksonville may be assured that their government will continue its thrifty and prudent management of tax dollars this year and in the years to come.

# **CITY OF JACKSONVILLE, FLORIDA**

## **MISSION**

Serving you, meeting today's challenges, focusing on the future.

## **VISION**

To make Jacksonville's local government the most responsible and effective city government in America, and Jacksonville the best place in the nation to live, work and raise a family.

## **GUIDING PRINCIPLES**

- I. Increase economic opportunity and jobs, including full support for our military and minority business ownership
- II. Increase public safety, including homeland security and emergency preparedness
- III. Increase early literacy
- IV. Enhance quality of life, including transportation, planning and parks
- V. Increase infill housing
- VI. Streamline government to facilitate business growth

**CITY OF JACKSONVILLE, FLORIDA**



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Jacksonville  
Florida**

For the Fiscal Year Beginning

**October 1, 2007**

President

Executive Director

**AWARD FOR DISTINGUISHED BUDGET PRESENTATION**

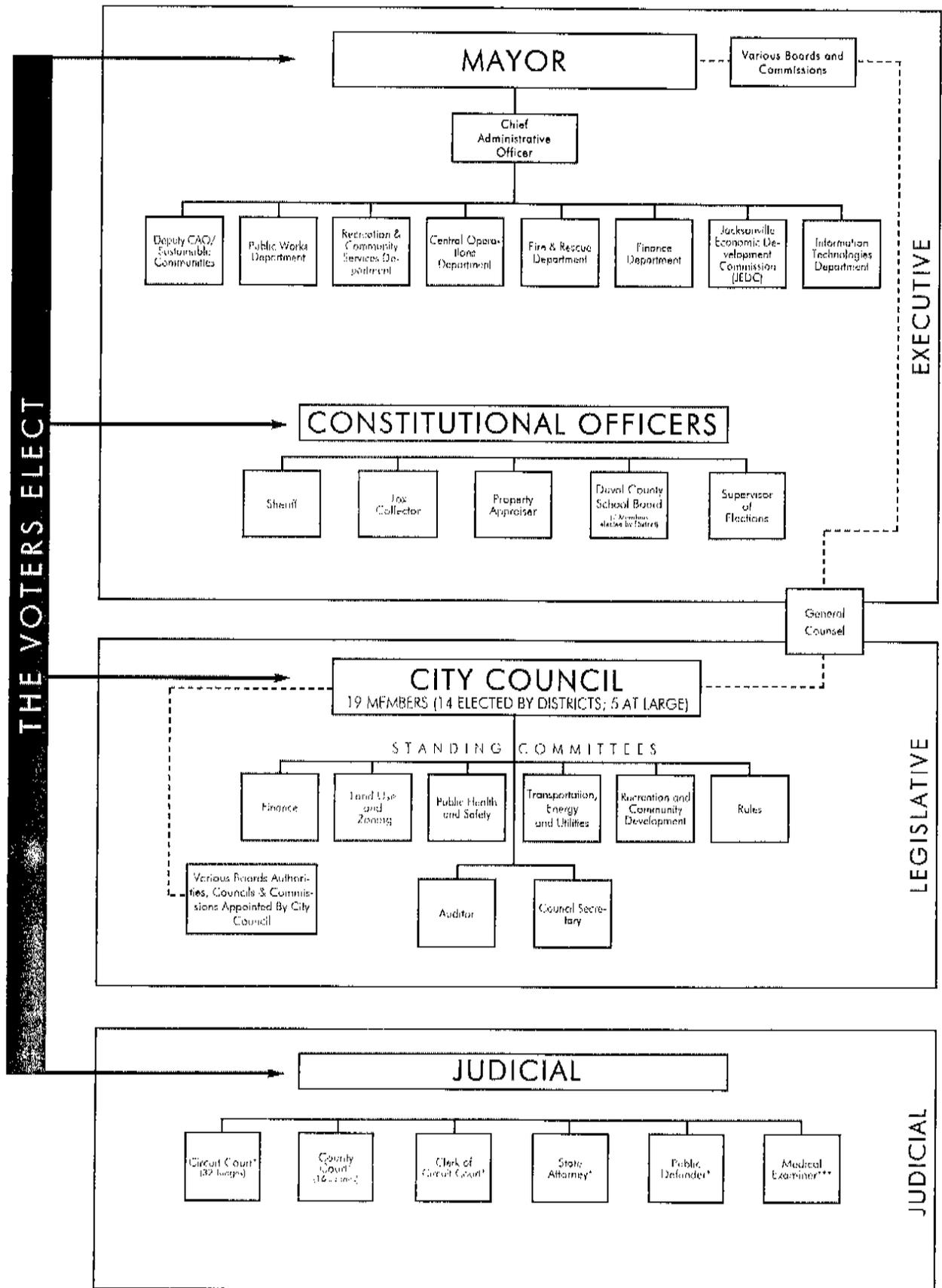
The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Jacksonville, Florida for its annual budget for the fiscal year beginning October 1, 2007.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

# ORGANIZATIONAL CHART

## CITY OF JACKSONVILLE, FLORIDA



# **CITY OF JACKSONVILLE, FLORIDA**

## **PROFILE**

Jacksonville, the largest city in land mass in the continental United States, lines both banks of the St. Johns River, the state's longest river, which empties into the Atlantic Ocean about 20 miles from downtown. The St. Johns flows north for 310 miles before turning east to the ocean at Jacksonville.

The city is a major metropolitan area located in Northeast Florida with a rapidly growing population of approximately 850,000 residents. The median age of Jacksonville residents is 36.1. The average household income is \$64,250, while the median household income is \$49,230.

Under its "strong mayor" form of government, the city's residents elect a mayor and a 19-member City Council, with five at-large members and 14 district members. John Peyton is Jacksonville's sixth mayor since the consolidation of Duval County and the City of Jacksonville governments in 1968.

Due to its prime location, mild climate, reasonable cost of living, excellent quality of life and business-friendly government, Jacksonville is a popular location for corporate expansions and relocations. Jacksonville's status as an intermodal transportation hub is a tremendous asset for the city, which is also a leading distribution center. With a transportation network embracing port and air cargo facilities and rail and trucking routes, millions of tons of raw materials and manufactured goods move through the city annually.

Jacksonville's status in the national and international marketplace continues to gain momentum. In fact, Jacksonville is consistently rated one of the "Hottest Cities in America" for business expansions and relocations in an annual poll featured in *Expansion Management* magazine. Ranked number eight in 2006, it has been in the top 10 for six consecutive years and is the only city to claim the number one spot three times. Meanwhile, Jacksonville ranked 11th in Inc. magazine's list of "Best Cities for Doing Business" in 2006.

As a briskly expanding municipality, Jacksonville is recognized as a national leader in managing growth and development. Mayor Peyton formed a growth management task force in 2005 and is now focused on the committee's research and planning recommendations, which form a vision for the next 25 years. The overall strategy involves balancing commercial and residential development with transit and infrastructure capacity and the preservation of green space.

One of Jacksonville's many natural assets is being home to one of the largest urban park systems in the country. The active and passive parks and preservation lands are a key part of Jacksonville's quality of life. So are the miles of beaches and waterways, a major symphony orchestra, a sports and entertainment complex downtown and a myriad of special events that this sports-loving city hosts each year. The home of the NFL's Jacksonville Jaguars, the city welcomed its first Super Bowl in 2005.

With a growing population, a strong economy, diverse cultural and recreational opportunities and abundant natural resources, Jacksonville continues to distinguish itself as one of the nation's most dynamic and progressive cities.

# CITY OF JACKSONVILLE, FLORIDA

## HISTORY

### **Native Americans**

The first human inhabitants reached the area of Jacksonville between 12,000 and 16,000 years ago. At that time, the coastline was approximately one mile further east than it is today because the Ice Age in progress at the time locked up more of the earth's water in glaciers.

The best known Native Americans to inhabit this area were the Timucua, who probably numbered about 150,000 at their peak. Following the appearance of Europeans in the 1500s, the Timucua numbers declined quickly as they succumbed to diseases introduced by European explorers and settlers as well as died in conflicts with the Europeans. By 1763, the Timucua were probably gone from the area completely.

### **European Discovery and Settlement**

Northeast Florida was "discovered" by Ponce de Leon in 1513. He and his Spanish crew landed about 25 miles from today's Jacksonville, and named it *Pascua Florida* as a reminder that his landing occurred during the Feast of Flowers. He claimed the territory for the Spanish crown, then sailed off in search of a magic potion of eternal youth rumored to be a hidden treasure of this new land.

Jean Ribault, the French Huguenot, arrived on Florida's east coast in 1562. He met the native Timucua, exchanged gifts, and claimed possession in the name of the king of France by implanting a stone monument visible to subsequent ships.

A French colony was established in 1564, only to be eliminated by Spanish forces from nearby St. Augustine in 1565, the same year it was established. Florida's northeast coast was now firmly under Spanish control. The French did not attempt another colonization. Nothing remains of the original Fort de la Caroline used by the French. And St. Augustine, not Jacksonville, is now known as the nation's oldest city.

### **European Conflicts**

In 1702, James Moore, the interim governor of Carolina colony, led a force of 500 English colonists and Yamasee Indians in an attack on Spanish Florida. When the colony of Georgia was established in 1733, its governor, James Oglethorpe, built a small fort on St. George Island to enforce his belief that the new English colony extended all the way to the St. Johns River. He later moved through the area on the way to attack St. Augustine during the 1740 conflict between the English and the Spanish known as the "War of Jenkins Ear."

### **Growth of permanent settlements**

Before 1820, the larger settlement was on the south bank, where the guns of Spanish Fort St. Nicholas, erected in 1740, guarded the passing ships. A stone marker beside Atlantic Boulevard points to the fort's location.

Between 1763 and 1783, the area was a British colony known as British East Florida, but it was returned to Spain as part of the Treaty of Paris which ended the revolutionary war between England and 13 of its North American colonies.

The settlement that became Jacksonville was founded in 1791 as Cowford because of its location at a narrow point in the river where cattle once crossed. A marker now stands at the foot of Liberty Street, where the cattle were once driven across the river. From the south bank, an Indian trail led to St. Augustine. The Native Americans named the area Wacca Pilatka, which was translated to Cowford by English settlers.

## **CITY OF JACKSONVILLE, FLORIDA**

In 1819, what became Jacksonville became part of the United States when Spain ceded the area to the United States in return for \$5 million as part of the Adams-Onis treaty. Florida became a U.S. territory in 1821 and was granted statehood in 1845. In 1822 the city was renamed for the first military governor of the Florida Territory, General Andrew Jackson, who would later be elected President of the United States.

The earliest use of the name "Jacksonville" was in an 1822 petition to the U.S. Secretary of State asking that the town be officially recognized as a port of entry. While Andrew Jackson never visited Northeast Florida, he was the first military-governor of Florida following Spain's ceding of Florida in 1819. Jacksonville's first charter, creating a town government, was approved by the Florida Legislative Council on Feb. 9, 1832. Jacksonville's first mayor was William Mills. At that time, the office was called Intendant, which was a holdover from Spanish times.

### **1901 Fire**

On May 3, 1901, downtown Jacksonville was ravaged by a fire that was started at a fiber factory. Known as the "Great Fire of 1901", it was one of the worst disasters in Florida history and the largest ever urban fire in the Southeast; it destroyed the business district; scoured more than 146 city blocks and turned 2,368 buildings to cinders. and rendered 10,000 residents homeless in the course of eight hours. It is said the glow from the flames could be seen in Savannah, Georgia and the smoke plumes in Raleigh, North Carolina.

### **After the Fire**

After the Great Fire of 1901 "there seemed to be nothing left save a fringe of houses around the municipal periphery, like hair on a friar's head," reported H.L. Mencken in the Baltimore Sun. But Jacksonville got back on its feet quickly. Piers, docks, shipyards and terminals were quickly rebuilt. More than 13,000 buildings were constructed from 1901 to 1912. Architects flocked to the city, whose civic district was now virtually a blank slate. The most noted among them was the Famed New York architect, Henry J. Klutho, who relocated to Jacksonville in 1902. One of Klutho's biggest claims to fame was the St. James Building, for nearly a century the home to Cohen Brothers department store, later May-Cohen's and now City Hall.

The city still had its rail lines intact after the fire. Before the fire, Henry Flagler, a former Standard Oil partner of John D. Rockefeller's, began buying small regional lines and in 1912 merged them into the Florida East Coast (FEC) Railway. By the 1960s the city had become home to three major railroad lines: FEC, Atlantic Coast Line and the Seaboard Coast Line.

After the fire, the city reinvigorated its maritime commerce. In 1907 the river was dredged with help from the federal government to allow bigger ships into Jacksonville's terminals. The city government took control of the ports in 1912 and began building its own terminals. Jacksonville has one of the best natural seaports in the South, and, after the turn of the 20th century, shippers took advantage of distribution lines going north, south and west.

Geography and mild weather also helped Jacksonville become the Hollywood of the South. The "Metro" in Metro-Goldwyn-Mayer (MGM) was a small studio that began alongside the St. Johns River where Metropolitan Park now sits. By 1916, Jacksonville boasted more than 30 movie studios, including Metro, Vim, Kalem Garrick, Eagle, Motograph, Gaumont and Norman Studios. Comedian Oliver Hardy, who started as a ticket taker, was probably the city's most famous film star at the time.

During this era Jacksonville became a banking and insurance center. Barnett National Bank was already a major powerhouse, and its success spurred Atlantic National Bank (1903), Florida National Bank (1905) and others. One of Jacksonville's first insurance titans was the Afro-American Insurance Co., founded in 1919 by Abraham Lincoln Lewis. Later, when state law created a favorable environment for insurance companies, Jacksonville's skyline became

## **CITY OF JACKSONVILLE, FLORIDA**

dominated by insurance-company logos: Prudential, Gulf Life, Independent Life and American Heritage Life.

The U.S. Navy had a minor presence protecting the ports but did not have an official installation in Jacksonville until 1940, shortly before WWII. With the addition of two other bases, the Navy became a major employer as well as an economic force in the area.

### **Jacksonville's Military Connections**

In 1563, a French garrison was established at Ft. Caroline.

In 1740, a Spanish garrison was established at Ft. Nicholas which was near what today is Bishop Kenny High School.

On May 17, 1777, one Revolutionary War battle, The Battle of Thomas Creek, was fought in the vicinity of the Nassau River Bridge over U.S. Highway 17.

There were no Civil War land battles were fought in Duval County, but there was an engagement between Union ships on the river and Confederate forces on St. Johns Bluff.

In 1898, during the Spanish American War, Camp Cuba Libre was established as the Commissary Depot for the 7th Army Corp, housing nearly 30,000 volunteers from across the country. In addition, 8 inch breach loading rifles were laboriously hauled up St. John's Bluff in 1898, only to be removed in 1899.

During World War I, what later became Naval Air Station (NAS) Jacksonville was known as Camp Johnston. The complex had more than 600 buildings and the second largest rifle range in the country. After WWI, the Florida National Guard took over and renamed it Camp Foster. When abandoned by the National Guard, Camp Foster served as a residence for homeless men during the Great Depression.

In 1940, what had been Camp Foster became Naval Air Station Jacksonville, which boasted an assembly and repair shop covering 1,500,000 square feet with doors 160 feet wide and 45 feet tall.

In 1942, Naval Station Mayport was commissioned and has since grown to be the third largest fleet concentration area in the United States.

The history of Cecil Field dates to the early years of World War II when new military bases were built across the United States to fight a two-front war. The base was named for Commander Henry Barton Cecil who died in 1933. The Defense Department decommissioned Cecil Field in September 1999.

The United States Coast Guard's Helicopter Interdiction Tactical Squadron (HITRON) Jacksonville, Florida is America's first and only airborne law enforcement unit trained and authorized to employ Airborne Use of Force (AUF). HITRON is charged with conducting two missions; interdicting and stopping suspected drug-laden, high-speed vessels known as 'go-fasts,' and Maritime Homeland Security.

# **CITY OF JACKSONVILLE, FLORIDA**

## **CONSOLIDATION**

The consolidation of the Jacksonville city government and the Duval County government was initiated to achieve lower taxes, increased economic development, unification of the community, better public spending and effective administration by a more central authority.

A referendum to consolidate the county and city governments within Duval County was held on Aug. 8, 1967, and voters hoping to cut duplication, increase efficiency and restore confidence in municipal government approved the plan by a two-to-one margin. Only the small municipalities of Atlantic Beach, Baldwin, Jacksonville Beach and Neptune Beach voted not to join the consolidated government. The four separate communities, which comprise only six percent of the total county population based on the 2000 Census, provide most of their own municipal services.

On Oct. 1, 1968, the governments merged to create the Consolidated City of Jacksonville. The day was highlighted by a parade and fireworks that attracted 200,000 people. The new city limits covered an area of 841 square miles, 20 times its former size. Overnight, Jacksonville became the largest city in land area in the entire world – a record it held for many years until sparsely populated Juneau, Alaska, annexed itself into the record book.

## **FORM OF GOVERNMENT**

The City of Jacksonville operates under a Strong Mayor-Council form of government. This governmental structure is based upon distinct executive and legislative branches that are elected independently of each other, and provides for prescribed checks and balances, much like the federal government. In Jacksonville, the mayor is elected county-wide and serves as the chief executive of the government. The legislative branch is represented by the members of the Jacksonville City Council. There are 19 city council members; 14 of them elected to represent distinct, geographical districts within the county and five who are elected at-large. Each councilmember must live within the district they represent, and the five at-large members must live within the at-large district they represent, even though all voters within the consolidated city/county may participate in their election. The mayor and city council members are elected to four-year terms and are limited, by law, to two consecutive terms.

The mayor is responsible for the administration of the executive government, which includes eight business units. The mayor appoints the department directors and other senior officials, all of whom must be confirmed by the city council. The mayor also has veto authority over legislation passed by the city council.

The Jacksonville City Council enacts legislation to provide for the needs of the city. While the mayor is required to propose a city budget each year, the council is responsible for adopting the budget. The council elects from amongst its members a president and vice-president to conduct meetings and otherwise lead the legislative branch in the performance of its duties, and also hires its own staff to evaluate bills, conduct research and maintain records for the legislative branch. The council meets at 5 p.m. on the second and fourth Tuesday of each month in the council chambers on the first floor of City Hall at St. James. Citizens are encouraged to attend and participate in council meetings, and meeting agendas may be obtained online at [www.coj.net](http://www.coj.net) or from the council secretary's office at City Hall (Suite 430) on the Friday before a meeting.

# CITY OF JACKSONVILLE, FLORIDA

## FACT SHEET

Duval County Population	897,008		
City of Jacksonville Population	851,861		
City Area	840.1 square miles		
Internet Home Page Address	<a href="http://www.coj.net">http://www.coj.net</a>		
	<b>Comparisons</b>		
	FY 07	FY 08	FY 09
General Fund Budget	926,434,923	1,000,755,542	1,046,088,864
Net General Fund Budget	807,213,875	874,695,670	912,445,684
Total City Budget	1,737,419,184	1,876,175,022	2,003,013,140
Total Net City Budget (Includes Misc Federal Programs)	1,372,679,932	1,510,144,191	1,620,153,177
Ad Valorem Taxes (GSD)	459,870,176	476,417,081	474,660,310
City Employees			
Other	5,164	5,068	5,048
Police Officers	1,604	1,636	1,713
Fire and Rescue	<u>1,240</u>	<u>1,230</u>	<u>1,258</u>
Total Number of City Employees	8,008	7,934	8,019
Millage Rate			
Operations	9.6400	8.4841	8.4841
Debt Service	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Total	9.6400	8.4841	8.4841

# CITY OF JACKSONVILLE, FLORIDA

## BUDGET HIGHLIGHTS

- For fiscal year 2009, the City held the millage rate of 8.4841 constant from fiscal year 2008. Combined with the additional homestead exemption of \$25,000 provided by the passage of Amendment One, this reduced property taxes for the owner of a homesteaded property with an assessed value of \$125,000 by \$180 in the current fiscal year.
- The Jacksonville Journey is a major anti-crime initiative that has been launched to focus on crime prevention as well as boosting law enforcement efforts. The Journey provides another \$16 million toward keeping children safe and involved in positive activities, including expanded early literacy programs, supervised after-school guidance and recreational programs and expanded activities during the summer. Capital dollars are provided to reopen closed community centers within the City as well. Another portion of this \$16 million is dedicated to expand existing juvenile crime prevention programs. In addition, the FY 09 Budget allocates over \$1.5 million for programs that will help ex-offenders make the transition to being productive citizens again.

As noted above, the Jacksonville Journey provides funding for increasing the police presence within the community. Almost \$11 million has been allocated in the FY 09 Budget to hire 80 police officers, 80 correctional officers and 23 emergency communications operators. In addition, almost \$1 million has been set aside to eliminate crime havens with non-police resources. Finally, approximately \$1.7 million will be used to make safety improvements near commercial areas.

- Two new rescue units will be added in the Fire & Rescue Department as well as staffing needed for deploying an additional ladder truck. In addition, a much-needed new radio system for the Sheriff's Office and the Fire & Rescue Department will be funded in the FY09 Budget.
- Operational expenses in the Fleet Management budget will be reduced by \$1.6 million. Part of this savings will be realized by the utilization of electric vehicles downtown for the enforcement of parking meter violations. Not only will these vehicles save money on capital and operating costs, but they will reduce emissions as well, helping to improve the air quality of the community. Other measures to reduce the consumption of petroleum-based fuels include a "no idling" policy which will also help cut costs and promote better air quality. Monitoring and enforcement of the policy will be aided through the use of an automated vehicle location system.
- The FY 09 Budget anticipates saving \$2.8 million in Information Technology operating expenses and \$2 million in insurance premiums as the result of positive claim experience.
- Several conservation efforts other than in the fleet management area are being implemented in FY 09 that will save on energy costs. The completion of the printer/copier consolidation initiative will reduce energy costs in addition to saving on printing costs and supplies. An energy conservation initiative will make investments in several public buildings to yield long-term energy consumption reductions and accompanying savings.
- The City eliminated 101 non-public safety positions in a continuing effort to reduce costs and right-size the government. These reductions were made among several departments as managers scrutinized the need for various positions.
- The City will assume the maintenance of the Ed Ball Building facility from a private firm, saving \$400,000 annually. In addition, the FY 09 Budget provides for the privatization of the Employee Assistance Program, saving \$200,000 per year.

# **CITY OF JACKSONVILLE, FLORIDA**

## **THE ANNUAL BUDGET**

The Annual Budget as developed, adopted, and implemented by the Consolidated City of Jacksonville accomplishes several purposes. First and foremost, it complies with state and local legal requirements for a balanced financial plan of operation for the government that coincides with and is limited to the City's fiscal year. As a financial plan, the budget identifies revenue and other financial resources that are anticipated to be available for appropriation, authorizes expenditures and uses of financial resources, and otherwise provides for the continuing financial operation of the City.

The budget also provides one of the most concise presentations of governmental policy, especially the implementation of policy changes. The Mayor's Budget Message in particular, identifies the City's major goals and objectives and the intended means of achieving them. The evolutionary process of the budget, through direction of the Mayor and the City Council and numerous open meetings and public hearings, ensures that the City's policies are integrated into the budget. To a very real extent, the budget clearly quantifies executive and legislative policy through its use of line item presentations and historical comparisons.

Under the framework of the procedures established in the Charter and the Ordinance Code, the budget also provides a formal, flexible guideline for the financial operation of the City. As implemented by the Mayor, the budget for each individual activity specifies how much may be expended for each type of operating account and the number and classification of each authorized position. Together with departmental mission and vision statements these detailed components of the budget outline operational direction.

The budget serves as the main vehicle for disseminating information about the city's financial operating plan and its budget processes and documents. Although the primary use of many of the budget's schedules is for purposes internal to the government, several schedules, descriptions and exhibits are of interest to the public. This document provides readers with a comprehensive view of the City's budget, its purposes, contents and what it means to our citizens, our departments and bond investors.

## **BUDGETARY ENTITY**

The City of Jacksonville is a consolidated city/county political entity that extends geographically throughout Duval County. As of October 1, 1968, the beginning of consolidated government, all county, municipal and local governments and districts within Duval County, and their boards, bodies and officers, merged into a single new corporate and political entity known as the City of Jacksonville, except that the cities of Jacksonville Beach, Atlantic Beach, Neptune Beach and the Town of Baldwin were reconstituted as separate and distinct urban services districts and retained their municipal government structure.

The consolidated City of Jacksonville contains various independent agencies, including the Jacksonville Police and Fire Pension Fund, Jacksonville Electric Authority, the Jacksonville Airport Authority, the Jacksonville Port Authority, the Jacksonville Transportation Authority, the Water and Sewer Expansion Authority and the Duval County School Board. Except for the Duval County School Board, all of these entities have their budgets approved by the City Council. However, all of these agencies prepare their own budget documents and issue separate financial statements from the City. For these reasons, their budget information is presented only under the heading of "Net Consolidated Budget" in the Annual Budget publication. On the other hand, the Jacksonville Economic Development Authority and the Jacksonville Housing Finance Authority, while both component units, fall are under the executive branch of the government and have their budgets reviewed and approved by the mayor. In addition, neither of these two organizations issue separate financial statements. As a result, their detailed budget information is included in the City's Annual Budget document.

# CITY OF JACKSONVILLE, FLORIDA

## FINANCIAL POLICIES

### **Budgetary Policies**

The City's budgetary policies are based upon guidelines and requirements established by Florida Statutes, the Consolidated City of Jacksonville Charter, the City's Ordinance Code, Executive Orders, and generally accepted accounting principles for governmental entities as well as sound financial management practices. Applicable provisions of State law are incorporated into local procedures and establish the municipal fiscal year, restrictions on taxation, conditions of participation in State revenue sharing and other programs, and also mandate that the city must have a balanced budget.

The City of Jacksonville deems its budget to be balanced if revenues meet expenditures, without undue reliance on one-time sources, and that no bond proceeds or other debt instruments are used to satisfy recurrent operating expenditures.

In accordance with the City Charter, the budget is divided between general operating funds and capital improvement funds. In order to provide an overall view of the operating budgets of the city, independent authorities and the School Board, summary information is provided in the Comparative Net Consolidated Budget Summary.

As adopted by the City Council, the annual budget is in the form of an ordinance which contains estimated revenue and other financial sources, any revenue restrictions, special provisions which apply to miscellaneous appropriations and departmental capital outlay, authorizations of full-time positions and temporary employee hours, and any amendments to the Ordinance Code that may be related to the budget. Incorporated as integral parts of the Annual Budget Ordinance are the following schedules that specify the City's budget:

- Budgeted Revenues, Expenditures and Contingency Summary
- Schedule of Capital Outlay Projects
- Schedule of Public Service Grants
- Schedule of Appropriations by Division
- Miscellaneous Federal Programs - included for information only
- General Fund Revenues / Expenditure Projections (FY 08-12) – included for information only

As implemented by the mayor and the finance department, the budget is delineated down to the individual activity level. Managers are provided with maximum permissible expenditures by object account within activity. The maximum number of full-time employees and aggregate salary level, as well as the number of part-time hours available, is also provided. Service levels requiring additional or redistributed resources must be approved as budget amendments. A discussion of the procedures used to amend the budget follows later in this section.

This level of detail provides readers with information about specific service levels and associated resources budgeted to provide these services. City management is likewise provided with a practical means of controlling uses of resources and gauging budgetary performance for improved productivity and efficiency.

### Capital Improvement Plan

The City's Capital Improvement Plan is submitted along with the Annual Budget. Section 122.603 of the municipal code requires the finance department meet with all departments to begin the Capital Improvement Plan process no later than January 15 of each year. The Capital Improvement Plan is designed to promote long-range financial planning and provide for capital projects to be carried out in accordance with predetermined priorities of need and affordability. The Plan includes the project's estimated cost and its funding source. The Capital Improvement Plan must be adopted concurrently with the Annual Budget prior to the commencement of the fiscal year (October 1). In addition, Section 106.109

## **CITY OF JACKSONVILLE, FLORIDA**

of the City's Municipal Code provides that the Five Year Capital Improvements Plan must be financially feasible and provide not only the funding source and capital costs of each project but also the funding source and amount of funding that will be required for the anticipated post-construction operational costs of each project. Included in the multi-year forecast are the future needs for major capital buildings, infrastructure and equipment.

In addition to debt-financed improvements, the city tries to use a portion of its annual operating revenues to fund pay-as-you-go capital improvements. Section 106.106 (c) provides a goal of utilizing the equivalent of one mill (\$1 per \$1,000 of assessed value) of property tax revenues for the funding of capital improvements.

### Quarterly Reporting

Section 106.421 of the municipal code requires the submission of a quarterly financial report to the City Council. The chief financial officer for the city and each independent agency is required to submit a financial report to the council auditor covering the funds required by the council auditor to be reported within 30 days of the end of the quarter, except for the quarter ending September 30, when the deadline is 60 days afterwards. In addition to financial information, the respective chief financial officers are required to comment on the fiscal condition of their respective agencies or the city, including any anticipated budget problems which may need to be addressed by the Council in addition to other information regarding the financial condition of the entity. The council auditor compiles these reports from the city and each independent agency and provides a consolidated report to the City Council for its review.

### Mid-Year Budget Review

Section 106.110 provides for a mid-year forecast of the City's budgetary performance to date. The forecast includes an updated projection of both revenues and expenditures for the General Fund as well as any significant operating funds that are experiencing material fiscal year-end challenges or difficulties. A separate Finance Committee meeting is scheduled to review the mid-year forecast and discuss any potential adjustments that may be needed to address issues raised. In addition to the chief financial officer and other financial staff members, department and agency heads are required to attend this special Finance Committee meeting to answer any questions from the Committee.

### Budgetary Position Control

The number of authorized full-time positions and part-time hours approved in the Annual Budget may not be exceeded without the approval of the City Council (Section 106.401). Positions within the maximum may be re-allocated to other departments or functions as may be necessary for the efficient operation of the government without Council approval. In addition, Section 106.402 authorizes the Council to designate certain filled positions to be deleted at the time the position becomes vacant.

### Allocation of Indirect Costs

Section 106.800 of the municipal code provides for the allocation of indirect costs. The methodology used is the recognized mechanism whereby operating agencies and activities of the city can allocate indirect costs incurred in connection with the administration of city programs and can recover those incurred indirect costs from using agencies and activities. In the city's administration of federally funded grant programs, the indirect costs allocation methodology is adopted in accordance with Federal guidelines. The city's chief financial officer is authorized to prepare on behalf of the city an indirect costs allocation plan in the form required by the federal Office of Management and Budget and to file a copy of such plan with the Council Secretary. The chief financial officer is authorized to prepare and submit such future indirect costs allocation plans as are necessary to recover indirect costs of operating departments incurred in the administration of federal grants in any city fiscal year and to file a copy of such plan with the Council Secretary.

# CITY OF JACKSONVILLE, FLORIDA

## Impoundment of Funds

The mayor is authorized to impound funds approved in the budget under certain circumstances. Section 106.416 of the Code allows the mayor to impound funds if 1) revenues, when annualized, will produce less than 95% of the budgeted revenues of any major fund, 2) all or part of the funds appropriated will not be available to carry out the full scope or objectives of the program, or 3) any program or project should be terminated or suspended. Any impoundment of funds must be approved by a resolution of the City Council.

## Fees for Services

The municipal code provides in section 123.103 that the executive departments reporting to the mayor are required to review, as part of the annual budget process, the fees charged which their departments are responsible for administering and collecting. As part of this review, departments shall determine the average costs of providing the service as well as recommend any appropriate changes to the fees in order to recover the costs of providing the service. For any new fee for similar services, the Mayor shall include such proposed new fees in the annual budget proposal to the Council or shall request introduction of an appropriate ordinance to establish such fees.

## Grant Funding

Chapter 117 of the municipal code authorizes the mayor to make application and execute necessary contracts and other documents in a form prescribed by the United States Government or the State of Florida for grants to be made to the city to assist in defraying the costs of various projects. In addition, the mayor is designated as the authorized official of the city for the purpose of furnishing such information, data and documents for the grants as may be required and otherwise to act as the authorized official of the city in connection with the grants. If the grants are made, the city, as directed by the mayor, shall maintain such records as are required by the appropriate United States or State of Florida agency under the applicable federal or state laws to support implementation of the projects generally described in the application.

While the mayor has the authority to apply for grants, the appropriation of grants and grant-related funds, changes in authorized employee positions and similar matters shall be approved by the City Council by ordinance. If the Council is requested to appropriate city funds as a match for federal or state grant funds and the amount requested to be appropriated exceeds the match amount that is required by federal or state regulations, the mayor shall disclose this fact to the Council at the time the appropriation is requested.

## **Debt Policy**

The city adopted debt management parameters in Section 106.111 of the municipal code that provide guidelines for the issuance of debt. These guidelines are reviewed and updated on an annual basis. There are five areas that the city has set targets as well as minimums or maximums (as applicable) for the issuance of additional bonds: 1) the overall net debt to the estimated market value of the city, 2) debt per capita, 3) debt service expenditures as a percentage of general fund expenditures, 4) the percentage of the principal that will be paid down in the first ten years of the bond issue, and 5) the unreserved, undesignated General Fund Balance as a percentage of revenues. Below are the current targets and minimums or maximums (as applicable) for each criterion.

## CITY OF JACKSONVILLE, FLORIDA

	Target	Maximum
Net debt to estimated market value	2.50%	3.50%
Debt per capita	\$2,600	\$3,150
Debt services as a % of general fund expenditures	11.50%	13.00%
	Target	Minimum
Percentage of principal paid within ten years	50.00%	30.00%
Unreserved, undesignated general fund balance as a % of general fund revenues	10.00%	5.00%

In addition, the city has a separately adopted Debt and Swap Policy. The policy provides further guidance and limitations that are not codified. A Debt Strategy Committee consisting of the chief financial officer, comptroller, treasurer, budget officer and a representative of the council auditor's office is charged with overseeing the debt and swap portfolios of the city. The Policy restricts the use of variable rate debt to 25% of the total outstanding debt of the city. The guidelines include a discussion of the conditions under which the city will decide whether to issue fixed or variable rate debt, the timing of financing projects, debt service coverage levels, types of bond structures utilized, call provisions, and methods of sale (competitive or negotiated). Other aspects discussed in the Policy include the diversification of the debt portfolio, the use of sinking fund reserves, the use of bond insurance, the selection of underwriters and the parameters used for determining whether or not to refinance debt.

There are also two policy statements dealing with debt management that are declared in the City's Comprehensive Growth Management Plan. The first policy states that total general tax supported indebtedness, as a percentage of total assessed valuation for ad valorem purposes shall not exceed five percent. The second states that annual debt service requirements for general tax supported debt for all funds shall not exceed twenty percent of the respective year's total General Fund revenues.

Finally, Section 110.514 of the municipal code requires the city's finance department to prepare a Debt Affordability Study (the "Study") each year. This annual update of the Study allows the City to continually evaluate its fiscal health and credit quality, as well as providing an effective management tool for policymakers to control debt issuance. The Study summarizes the City's current debt position, compares the City's current position to relevant industry standards and similarly sized and rated cities and counties, and outlines the possible impacts of future debt issues on the City's credit position.

### **Investment Policy**

Section 110.203 of the City's municipal code lists the permitted investments for the city. The permitted investments include those authorized by Florida State Statutes, section 218.415, plus additional investment options that have been approved by the City Council utilizing its home rule authority. The City's Operating funds are governed by the City's Investment Policy; pension funds and funds whose uses are restricted by debt covenants, legal, regulatory or other constraints are not within the scope of the Policy. The Investment Policy mandates that the priorities for the investment of funds is safety of principal, liquidity and yield, in that order. The Investment Policy divides the operating portfolio into two portfolios: 1) the Active Portfolio, for funds that are not expected to be needed in the short-term to meet the funding needs of the City, and 2) the Liquidity Portfolio, for monies that will be used to meet near term cash flow requirements. The Policy further provides for settlement methods, broker/dealer selection, bid requirements, appropriate use of derivatives, custody of securities and continuing education requirements for staff members.

The establishment of an Investment Committee is also provided for in Section 110.203. The Investment Committee is comprised of the chief financial officer, chief investment officer, treasurer, comptroller, budget officer and a designee of the chief administrative officer. The Investment Committee formulates investment strategies, establishes investment procedures and controls, sets rate of return objectives and

## **CITY OF JACKSONVILLE, FLORIDA**

performance benchmarks, reviews the performance and asset allocation of the City's portfolio, and provides periodic reports on compliance and performance to the City's Finance Committee.

### **Reserve Policy**

The City's Reserve Policy for the General Fund is covered by Section 106.106 of the City's municipal code. The City has a goal of maintaining a 5% to 7% emergency reserve and a 5% to 7% operating reserve. The Policy requires that the emergency reserve shall not be used except as initiated by the Mayor through written communication to City Council, explaining the emergency, with subsequent approval by two-thirds vote of all City Council members. The Policy stipulates that the operating reserve may be drawn upon if necessary, but it is intended to be infrequently and sparingly used as a source of funding.

### **Swap Policy**

Section 110.203 of the municipal code also authorizes the City's policy on swap transactions. Specific guidelines that are codified include the maximum notional amount as well as the requirement that a monthly calculation and reporting of same be provided to the Investment Committee. The maximum term and the minimum spread between the fixed and floating rate for an investment swap is specified in the Investment Policy. The maximum term for a floating to fixed debt swap is thirty years, but the term of each individual swap will be determined by the life of the underlying instrument that is being hedged.

The city has an additional policy document addressing swaps in greater detail that is not codified. As noted above, the Debt Strategy Committee is charged with overseeing the debt and swap portfolios of the city. This policy provides guidance regarding the utilization of hedges, including swaps, caps, options and collars. The swaps discussion includes the appropriateness and guidelines for managing floating to fixed, fixed to floating and basis swaps. Prior to entering into a swap agreement, the city must evaluate termination risk, counterparty risk, re-execution risk, amortization risk, basis risk and tax event risk and put in place provisions to minimize the exposure to these various types of risk.

The Policy also identifies how providers will be chosen and that all providers execute a Master Swap Agreement that is compliant with the International Swaps and Derivatives Association (ISDA) Master Agreement. The Master Agreement will include maintaining credit rating standards and contain a Credit Support Annex to address a credit rating downgrade below the minimum level required. The Policy also provides for diversification among providers and a mechanism for bidding swap transactions.

### **Pension Funding**

Section 106.108 of the municipal code provides for annual funding of the City's pension funds shall be based upon annual actuarial reports. Any benefit enhancements to a city pension plan may only be proposed if the plan is at least 90 percent funded on an actuarial basis. Exceptions to any requirement of this section shall be initiated by the mayor and shall require approval by two-thirds vote of all City Council members, after a public hearing required by law.

### **Delinquent Revenue Collections**

The municipal code in chapter 112 provides for the use of a collection agency after the city has exhausted all internal collection efforts. The mayor is authorized to enter into a contract on behalf of the city with a collection agency for the collection of uncollected delinquent bills on a contingent basis and for a percentage of the amount owed, for a fixed fee per invoice or case or any other type of financial arrangement, deemed by the Finance Committee, the chief financial officer and the general counsel to be for the best interest of the city. The collection agency shall comply with all applicable federal, state and local laws governing its behavior. The collection agency shall not litigate or compromise any undisputed bills which have not been collected but shall refer all uncollected bills to the city for further processing. Disputed bills and judgments may be written-off as uncollectible under certain conditions. The chief

## **CITY OF JACKSONVILLE, FLORIDA**

financial officer shall prepare an annual report of all written-off claims, a copy of which shall be provided to the council auditor.

Pursuant to Florida State Statute § 938.35 and the City's Charter, the city and any collection agency or attorney retained by the city to collect any fee, fine, cost, service charge, civil penalty, or property damage claim owed to the city, shall add on and attempt to recover a collection fee of 40 percent of the amount owed at the time the matter is submitted for collection, which collection fee includes all administrative time of city personnel, any collection agency fees, and any attorneys fees and costs of the city.

### **Tangible Personal Property**

Chapter 122 of the municipal code provides guidelines for the recordkeeping and disposition of tangible personal property that costs more than \$1,000 and has an expected life of more than one year. Each item of tangible personal property owned by the city which it is practicable to identify by marking shall be marked in the manner required by the State Auditor General and entered on a property record containing the information required by the Auditor General. A complete physical inventory of all tangible personal property shall be taken annually, and the date of the inventory shall be entered on the property. The inventory shall be compared with the property record and discrepancies shall be traced and reconciled. An inventory shall also be taken whenever there is a change in accountable officers.

The sales of tangible personal property where the estimated sales price exceeds \$1,000 shall be conducted through a competitive sealed bid process. In the alternative, if the chief of procurement and supply determines that tangible personal property may be more advantageously disposed of by public auction, he may sell the property at public auction to the highest and best bidder for cash, after publication of a notice of the auction in a newspaper of general circulation in the city, published at least ten days before the date of the auction, setting forth the date, time and place of the auction and a general description of the items to be offered for sale.

No sale of tangible personal property shall be made to a person who is an officer or employee subject to Florida State Statutes chapter 112, part III, or in which the officer or employee has a private financial interest, direct or indirect, within the meaning of part III. However, in cases where the chief of procurement and supply shall have obtained more than one written sealed bid, whether or not he shall have been required by law to advertise for bids, this prohibition shall not apply.

# CITY OF JACKSONVILLE, FLORIDA

## CONFORMITY WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)

Budgetary and accounting policies of the City conform to generally accepted accounting principles (GAAP) for governmental entities, with certain exceptions, and are substantially comparable to the policies of most other governments. Revenue is budgeted on the modified accrual basis, although GAAP accounts for enterprise and similar trust fund revenue using the accrual basis. The modified accrual basis means that revenue is recognized when it becomes both "measurable" and "available to finance expenditures of the current period." Ad Valorem taxes and most revenue received from the state, such as the half-cent sales tax distribution and state shared revenue, is accrued, because it meets the criteria of being susceptible to accrual. On the other hand, licenses and permits, fines, and charges for services, for example, are recognized when received in cash, because they normally are not measurable until they are actually received.

The main differences between budget and GAAP are found in the treatment of interfund transfers, departmental capital outlay, depreciation and debt service principal payments. The City's budgeting practices include interfund transfers and subsidy contributions as revenue and expenditures, whereas GAAP classifies such interfund transactions as being other financing sources or uses.

All departmental capital outlay is budgeted for administrative control purposes. By including capital outlay in the annual budget, it becomes part of the readily accessible on-line control systems and appears as line items on all budget and accounting system reports.

Depreciation expense, which is recognized only in proprietary and City-wide statements, is not budgeted since it is a non-cash expense and therefore no appropriation is required. State law requires the budget to be balanced. Including depreciation expense would necessitate a corresponding adjustment elsewhere in the budget to an appropriated account, which may mislead or confuse the user of the budget.

Debt service principal payments in the proprietary funds are among the authorized appropriations from a budgeting standpoint and are thus treated as expenditures. The accounting treatment under GAAP shows these payments as a reduction in liabilities.

### FUND STRUCTURE:

Under fund accounting, individual funds are established for the purpose of carrying on activities or attaining objectives in accordance with specific regulations, restrictions, or limitations. Funds with similar characteristics are grouped into generic classifications as required by GAAP. A brief description of these classifications as well as additional information regarding the budget and these funds and subfunds are included below.

#### Governmental Funds

These funds report transactions related to resources received and used for those services traditionally provided by city/county government. The city's only governmental fund which represents more than 10% of revenues or appropriated expenditures is the General Fund.

General Fund: The General Fund is the general operating fund of the city. It is used to account for all financial resources except those required to be accounted for in another fund. The General Fund includes the following subfunds: General Fund - General Services District (GSD), Mosquito Control, Property Appraiser, Clerk of the Court, Tax Collector, Emergency Contingency and Public Safety Initiative.

Special Revenue Funds: Special revenue funds are used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for specified purposes. The city has numerous special revenues funds that fund a variety of activities. While the city has a number of special revenue funds, none of these account for 10% or more of the city's revenues or expenditures that are appropriated. The city does not adopt a budget for all of its special revenue funds. The following funds do not have an annual budget adopted: Community Development Block Grant, Job

## **CITY OF JACKSONVILLE, FLORIDA**

Training Partnership Grant, Other Federal, State and Local Grants, Better Jacksonville Trust Fund and Housing and Neighborhoods.

Debt Service Funds: Debt service funds are used to accumulate, and pay for, long-term debt principal and interest. The expenditures of these funds are not appropriated in the city's annual budget since internal spending controls are set through compliance with bond covenants. For the city's debt service funds, the transfers from other funds to the debt service funds are appropriated, but the debt service funds themselves are not budgeted.

Capital Project Funds: Capital projects funds are used to acquire or construct major capital facilities (other than proprietary funds). The Capital Projects Fund receives money from the sale of bonded debt issued by the city or contribution from the General Fund to fund major capital improvement projects, which is then appropriated. No capital projects fund represents more than 10% of the revenues or appropriated expenditures for FY 09.

### **Proprietary Funds**

These funds report transactions related to activities similar to those found in the private sector. Proprietary funds include enterprise funds, which provide services to customers outside the government, and internal service funds, which provide services to other departments within the government.

Proprietary funds distinguish operating revenues and expenses from non-operating revenues and expenses. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the funds' principal ongoing operation. The principal operating revenues for the city's proprietary funds are charges to customers for sales and services. The city did not have any proprietary funds whose revenues or expenditures were more than 10% of the appropriated budget for FY 09.

### **Fiduciary Funds**

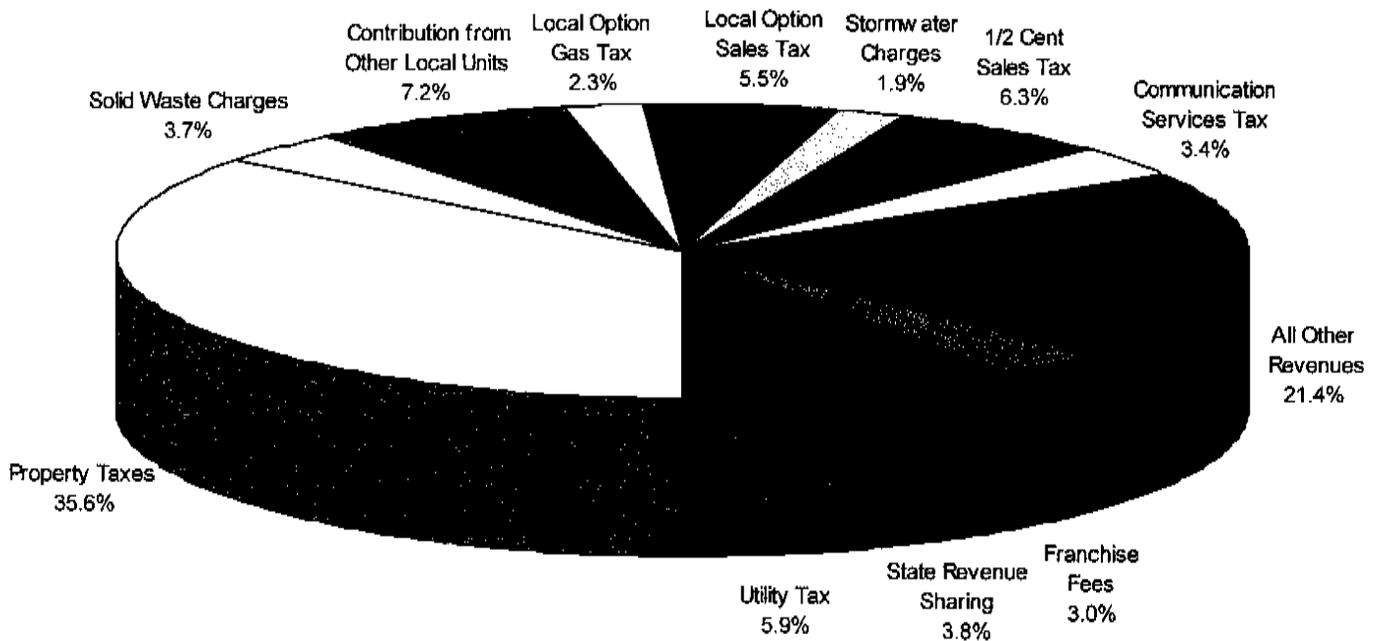
These funds are used to hold assets in a trustee or agency capacity for others, thus these monies cannot be used for the city's operating purposes. These funds include the general employees pension fund, the correctional officers pension fund and the police and fire pension fund. There are no fiduciary funds whose revenues (additions) or expenditures (deductions) were more than 10% of the appropriated budget for FY 09.

# CITY OF JACKSONVILLE, FLORIDA

## MAJOR CITY REVENUES

The City of Jacksonville receives a number of revenues to fund the services desired by its constituents. The methods used to project those revenues include historical trends, estimates from the State of Florida for revenues it collects and disburses, and analyzing the current and expected economic conditions for the local area as well as the nation. The budgetary assumptions and trends for the major revenue sources are detailed here. The graph below depicts the major sources of revenues for all funds of the City of Jacksonville. Not including the other category, these revenues account for 78.6 % of total revenues.

### REVENUES:



### MAJOR REVENUE SOURCES

#### Property Taxes

Property (Ad Valorem) taxes account for 46.7% of the General Fund – GSD revenues and 35.6% of overall City of Jacksonville revenues. Property taxes are levied against real estate and certain tangible personal, non-real estate property held for commercial purposes. Growth trends, real estate market conditions and building permits are tracked to provide longer-term projections for limited planning purposes. However, the actual revenue estimates used in each successive annual budget are a mathematical exercise dictated by state law and driven by factors (assessed values, exemptions, etc.) that are not definitively known at the time the calculations are made.

Under Florida law, each county's property appraiser must certify the ad valorem tax roll to each authority levying taxes within the county by July 1st. The annual tax roll is the sum of all currently assessed valuations net of homestead exemptions, various other exemptions, deletions of any improvements and the addition of new construction that has been added to the property tax roll.

Each levying authority must then adopt a preliminary millage rate by legislative action by August 4 of each year and file this preliminary millage rate with the property appraiser. This preliminary millage rate is

## **CITY OF JACKSONVILLE, FLORIDA**

typically the maximum rate that the jurisdiction will adopt; many jurisdictions will adopt a final millage rate that is less than the preliminary millage rate. The property appraiser will use this preliminary millage rate to prepare a notice of proposed taxes that is mailed out to each taxpayer no later than August 24. The notice of proposed taxes also indicates when the first hearing on property taxes and the budget will be held by each taxing jurisdiction within the county.

Each taxing authority must hold two public hearings on the proposed millage rate and the budget before the tax rate and budget can be formally adopted. At the first public hearing, the jurisdiction will adopt a tentative millage rate and a tentative budget. After the first public hearing, the taxing authority must advertise at least two days before but not more than five days in advance of the second and final public hearing on the proposed tax levy and budget. However, if the tentative millage adopted at the first public hearing is higher than the preliminary millage originally advertised, a notice must be sent to each taxpayer by first class mail indicating the taxes to be paid under the tentatively adopted millage rate and the taxes that would be paid under the preliminary millage rate that was originally advertised in the notice of proposed taxes.

The second public hearing is scheduled to take place in September within 15 days of the first public hearing, prior to the beginning of the new fiscal year on October 1. At the final public hearing, the tentative millage and budget are again discussed, then a final millage rate and budget are adopted by the governing body. The final adopted millage rate cannot be higher than the tentative millage rate adopted at the first public hearing.

Millage is an expression of the tax rate per thousand dollars of assessed valuation levied. The FY 09 millage rate for the City of Jacksonville is 8.4841 mills or \$8.4841 per thousand dollars of assessed valuation. With the passage of Amendment One on January 29, 2008, the State now provides an additional \$25,000 homestead exemption on assessed value above \$50,000 in addition to the existing \$25,000 homestead exemption. This additional exemption, along with other changes in Amendment One, reduced property tax revenues for FY 09 by \$36 million.

In Florida, tax bills are sent to taxpayers on November 1 and are due by the following March 31. Taxpayers may elect to pay their taxes in November and receive a 4% discount on their tax bill. The discount decreases by 1% per month thereafter (e.g., 3% discount in December), until there is no discount allowed in the month of March. For this reason, taxing authorities in Florida may budget and levy taxes on the basis that 95% of the tax levy will be collected (maximum 4% discount plus 1% allowance for uncollectible accounts). For the City of Jacksonville, the calculation of the new-year ad valorem revenue is the assessed valuation tax roll multiplied by the millage multiplied by 95.5%, a slightly higher percentage based upon historical collection rates. The City's assessed value in fiscal year 2008-2009 decreased slightly by \$108 million, or 0.2%, from fiscal year 2007-2008. The reduction in assessed value was entirely due to the passage of Amendment One (noted above). If Amendment One had not passed, the City's assessed value would have increased by 6.8%. New construction added to the tax rolls amounted to \$1.32 billion, representing a 2.2% increase in the City's tax base. The current troubles in the housing market are expected to bring the growth rates in fiscal year 2009-2010 for the City's assessed value to below their historical trend of 6.8% growth annually and for new construction to well below their historical trend of 2.5% growth. These growth rates will likely remain mildly below trend through fiscal year 2010-2011 before returning close to their historical growth rates.

### **Solid Waste Charges**

The primary source of solid waste fees is a per ton landfill tipping fee. Tonnage is projected to be higher in FY 09 after decreases in the past two fiscal years due to drier weather as well as the loss of tonnage coming from neighboring St. Johns County. Franchise Fee revenues in FY 09 will be relatively flat with FY 08 levels. The franchise fee is based upon 17% of the haulers gross revenues collected within the city boundaries for garbage, yard waste and recycling collection.

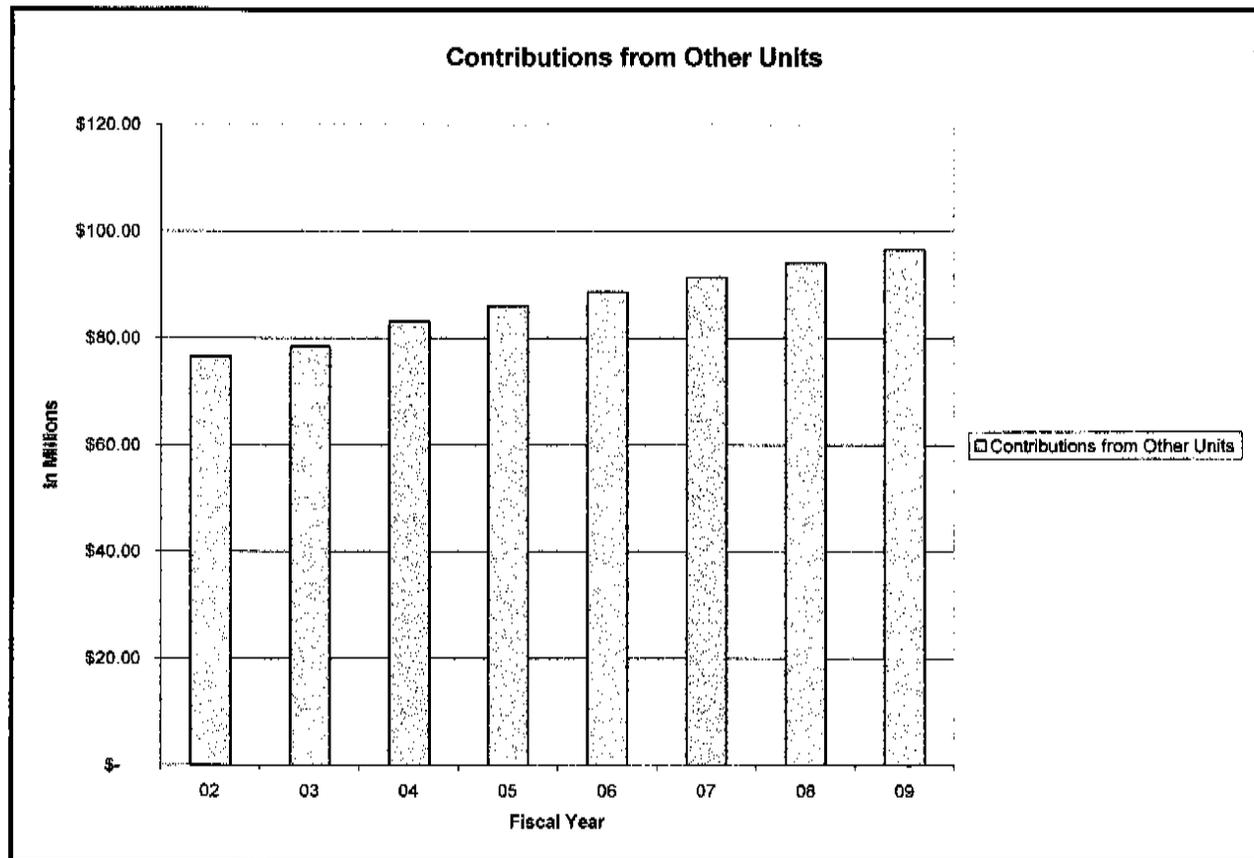
Effective October 1, 2008, the solid waste fee will increase \$3 per month to \$4 per month for residential garbage, yard waste and recycling collection. This is an automatic increase that was included when the

## CITY OF JACKSONVILLE, FLORIDA

fee was adopted in FY 08 that provides for increases of \$1 per month annually on October 1 until the fee equals \$10 per month on October 1, 2014. The fee is expected to generate \$10.6 million in revenue for FY 09, an increase of \$7.5 million over FY 08.

### Contributions from Other Local Units

The largest of these is an annual contribution made by the Jacksonville Electric Authority (JEA) that is delineated in an inter-local agreement between the city and JEA. The amount is based upon a complex formula that utilizes the annual May to May kilowatt-hours sales figures expressed in dollars. There is a floor in the formula that provides for the growth of the contribution to equal at least \$2.75 million each year. The increase in this revenue has been at the floor amount (\$2.75 million) each year since fiscal year 2003-2004. For FY 09 through FY 16, the floor amount was changed to \$2.5 million annually. We anticipate receiving the guaranteed increase for at least the next few fiscal years.

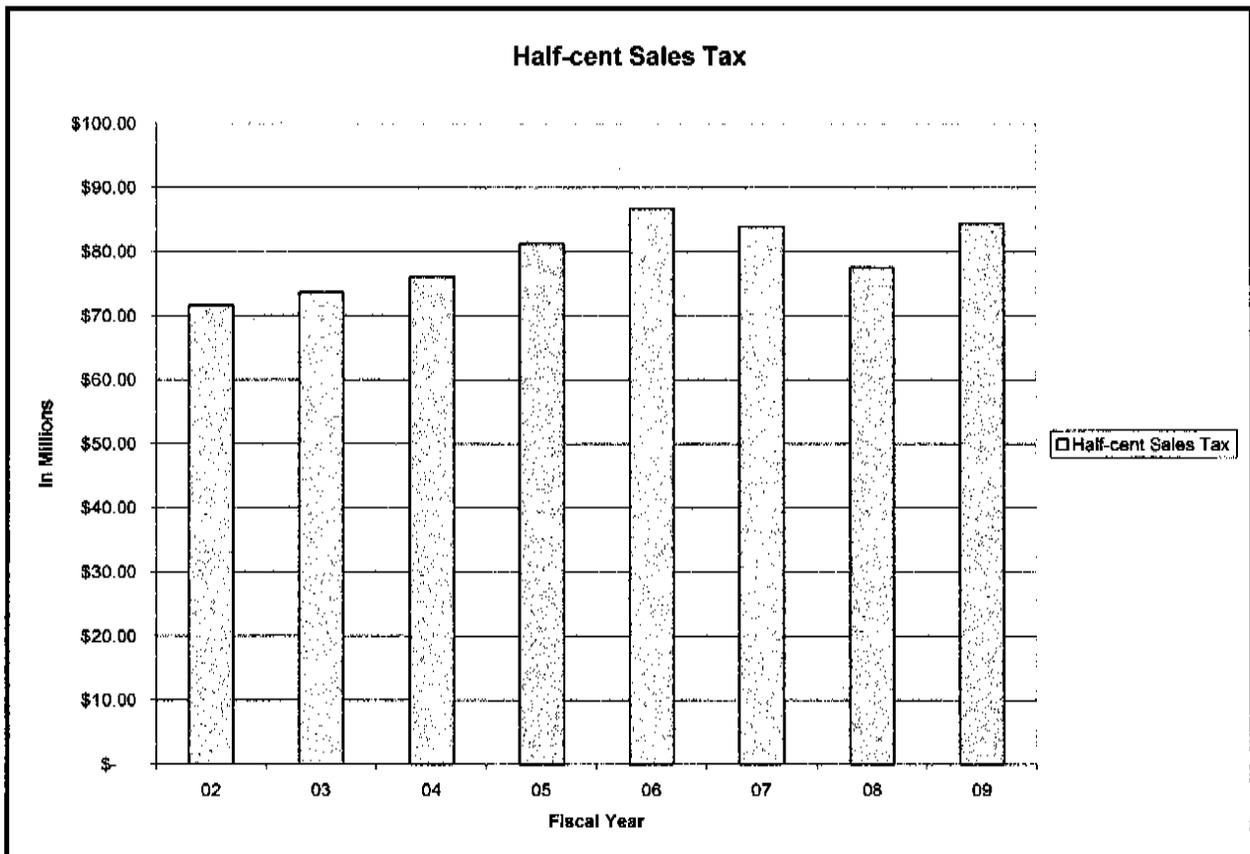


### Half Cent Sales Tax

The state levies and collects six cents sales tax on various goods statewide. Fifty-nine hundredths of one cent (known as the Half Cent Sales Tax) is shared with counties and cities based on a formula that takes into account the sales taxes collected within the county and the relative population within the county that lies within an incorporated area as well as within the unincorporated area. The distribution formula provides for the county to receive a proportion based upon the county's unincorporated population plus two-thirds of the county's incorporated population all divided by the sum of the county's total population plus two-thirds of the county's incorporated population. The distribution formula for municipalities is the city's population divided by the sum of the county's total population plus two-thirds of the county's incorporated population. With the consolidation of the City of Jacksonville and Duval County, there are no

## CITY OF JACKSONVILLE, FLORIDA

unincorporated areas within the county. Therefore, the City of Jacksonville receives an overwhelming amount of the half-cent sales tax revenues that are distributed within Duval County (approximately 95%). The state publishes annual estimates of revenue for each jurisdiction in late May or early June. These estimates have not always proven to be particularly accurate in the past, but are used as another input into the analysis for projections in addition to the historical trend and an economic analysis of the local economy. The economic slowdown and likely recession began in Florida earlier than its effects were felt in most of the country, hurting sales tax collections noticeably in FY 08. Based on expectations for an economic recovery midway through FY 09, as well as a more normally functioning credit markets, half cent revenues are expected to be higher than in FY 08 but on a par with revenues collected in FY 07. The Half Cent Sales Tax is expected to be slightly below its long-term average increase of 3.4% for the next few fiscal years.

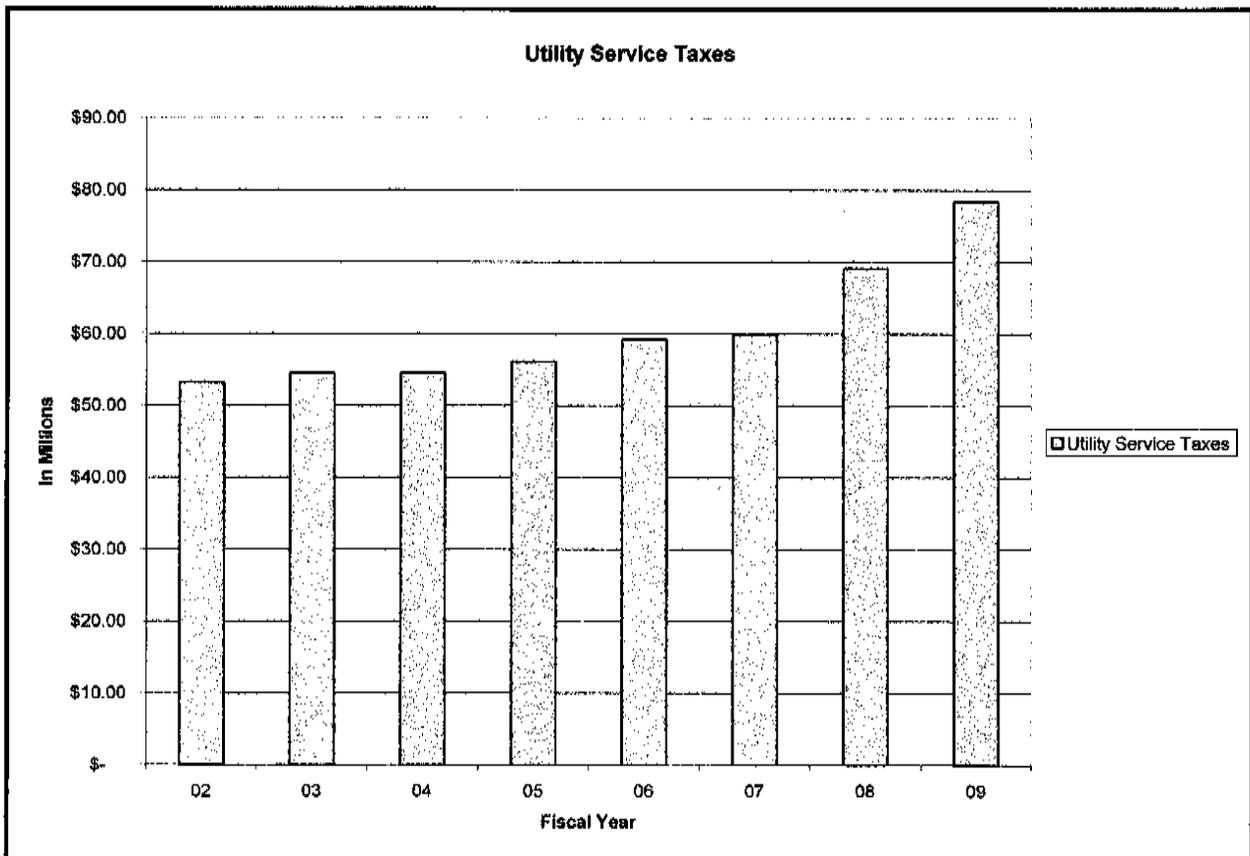


### Utility Service Tax

The City levies a 10% public service tax on the sales of water, electric, and natural gas. Estimates are typically based on historical trends which take into consideration the effects of weather upon the various utilities as well as the growth in the number of users. For FY 09, as was the case for FY 08, a more important factor is the 43.5% hike in the base electricity rate for residential customers that is being phased in over a four year period beginning October 1, 2007 by JEA and increasing annually every October 1 through October 1, 2010. These increases are the first base rate hikes since 1994. For FY 08, the base increase was 12.5%; for FY 09, the base electric rate will increase by 10.5%; for FY 10, by 9.7%; for FY 11, by 5.3%. Commercial customers will see increases in their base rates that are approximately 1% higher in each of the first three years and the same rate of increase (5.3%) in the final year. These increases, as well as any increases in the fuel adjustment charge (which is not subject to the utility service tax), will have a negative impact on electricity demand as consumers reduce their usage in the wake of

## CITY OF JACKSONVILLE, FLORIDA

higher costs. These reductions in demand are factored into the projections for utility service tax revenues. In addition to the electricity rate increases, JEA has approved a 4.1% increase in water rates effective October 1, 2008. As with the increase in electric rates, some decrease in demand is anticipated on water consumption, which is factored into the revenue projections. JEA provides utility tax revenue estimates based upon water and electric sales estimates. Since the base rate component of the bill is what is taxed under the public service tax, revenue growth is expected to be robust in fiscal year 2009, with continued above-normal growth for through fiscal year 2011. Utility taxes on natural gas are relatively stable due to the purchase of exempt gas out of state even though natural gas demand is increasing locally. The tax on natural gas makes up about 2% of the total utility tax collected. For FY 09, we anticipate utility tax revenues to reach \$78 million, an increase of 14% over the FY 08 budgeted amount, most of which is attributable to the earlier mentioned rate increases.



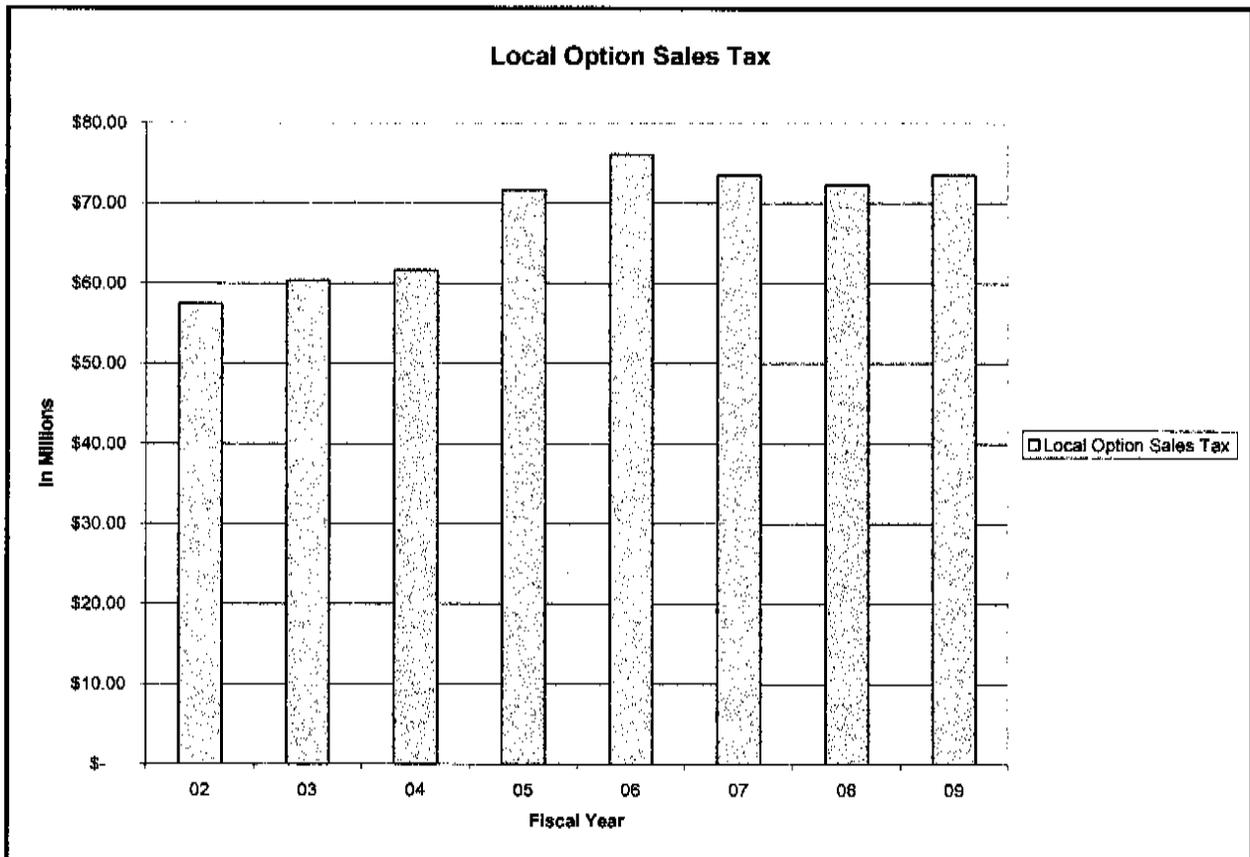
### Franchise Fees

The city has had franchise fees resulting from franchise agreements for natural gas and manufactured gas distributors for several years. Beginning in FY 08 (April 2008), the city began collecting a 3% franchise fee on electric, water and sewer services. The revenues from the new franchise fee represent the vast majority (96%) of the revenue that is projected from this source in FY 09. The estimates for the franchise fee are provided by the city's utility, JEA, for the electric, water and sewer revenues. The natural and manufactured gas revenues are estimated based upon historical trends coupled with an analysis of current conditions in the energy markets.

### Local Option Sales Tax

## CITY OF JACKSONVILLE, FLORIDA

On August 11, 1989, Jacksonville citizens voted for the removal of all tolls from city bridges and certain roads and replaced the toll revenues with a local option half-cent sales tax. This tax provides a permanent source of funds for the construction and maintenance of the city's roads and bridges as well as the operation and maintenance of the bus system and other public transportation efforts. The state collects all sales taxes and remits to the City the actual collections for this tax, which is then forwarded to the Jacksonville Transit Authority (JTA). The state publishes annual estimates of collections generated via its annual revenue estimating conference. The City compares these estimates with the City's own projections of sales tax revenues to arrive at a final estimate. Growth in the local option sales tax began to slow after FY 06, with a decrease in collections experienced in both FY 07 and FY 08. While projections for FY 09 made prior to the mid-September credit crisis peak forecast a modest increase in this revenue source to FY 07 levels, the deteriorating economic situation may prove the projection to be optimistic.

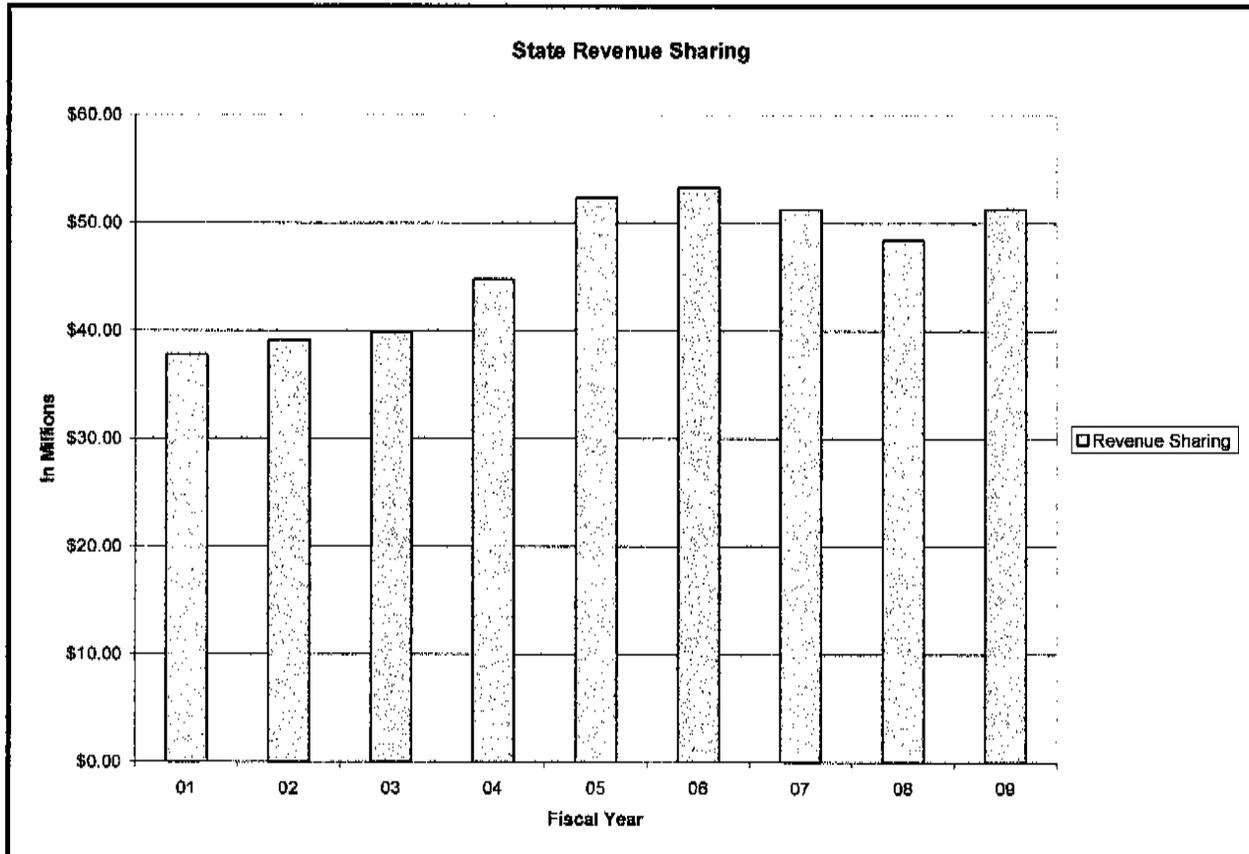


### State Revenue Sharing

The state shares a portion of its levies on sales taxes, motor fuels, and cigarettes with local governments, with different formulas and different taxes being shared with municipalities and counties. For example, municipal revenue sharing consists of 72.54% from sales tax revenues and 27.45% from gas taxes, with the remaining .01% coming from a special fuel tax. For counties, revenue sharing is derived 97% from sales tax revenues and 3% from cigarette taxes. The consolidation of the City of Jacksonville and Duval County allows the city to share in both formulas and revenue streams. In addition, the city receives revenue equivalent to \$6.24 per capita as Duval County. As with other revenues collected by the state and remitted to local governments, the state annually issues projections of these revenues by jurisdiction. These projections are reviewed along with historical trends going back as far as eight years. This data, along with other available information, is then used to predict the revenues from this stream for the upcoming fiscal year. With sales tax revenues struggling over the past twelve months, plus the reductions

## CITY OF JACKSONVILLE, FLORIDA

in gas taxes as oil prices more than doubled since a year ago, revenue sharing struggled as a revenue source in FY08. For FY 09, revenue sharing is projected to be down 9% from the FY 08 budgeted amount but 5.9% higher than what was received in FY 08. Projections for an economic recovery during FY 09, an unfreezing of the credit markets in the near future, plus lower and somewhat more stable gasoline costs lead us to expect some recovery in this revenue source from depressed levels in FY 08.



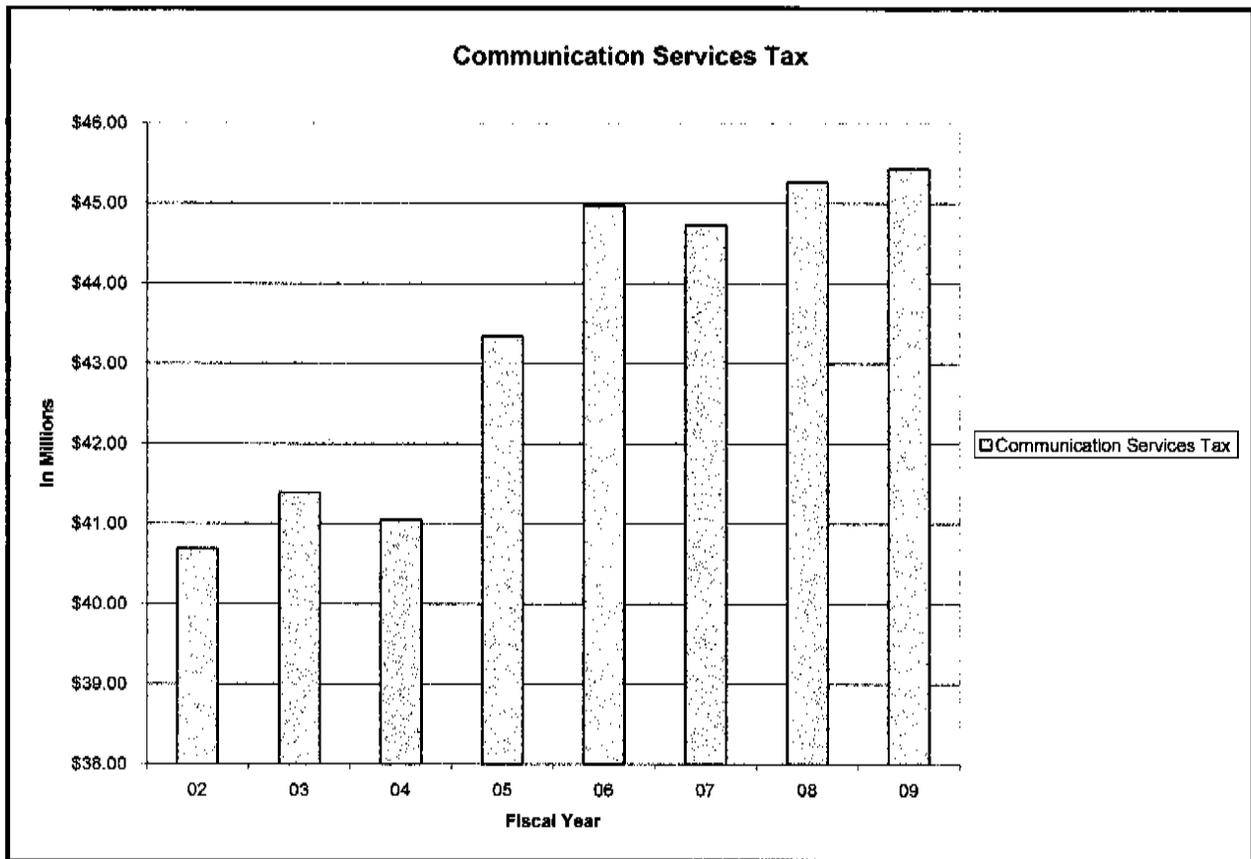
### Stormwater Charges

The City of Jacksonville launched a new stormwater management fund in FY 08 (July 2008) to provide monies for drainage improvements and to improve the quality of the stormwater that ultimately flows into the St. Johns River. The stormwater fee is \$5 per month for an average household. For FY 09, the stormwater fee is expected to yield almost \$26 million for these purposes. Revenues are estimated based upon the billing units (equivalent residential units) within the city.

### Communication Services Tax

The City levies a Communication Services Tax at the rate of 5.22% on the purchase of communication services (generally, telephone, wireless and cable television services) as defined by Florida Statute 202. The tax is collected by the state and then remitted to the city, after deducting an administrative fee. The state publishes annual estimates of collections each June generated via its annual revenue estimating conference. The City compares these estimates with the City's own projections of communication services tax collections based upon historical revenues to arrive at a final estimate. The recent trend by residents to forgo the use of landline phones and exclusively rely on cellular phones for communications continues to negatively impact this revenue source. The tax is expected to decrease by 4.3% from the FY 08 budget but be 0.4% higher than FY 08 actual revenues.

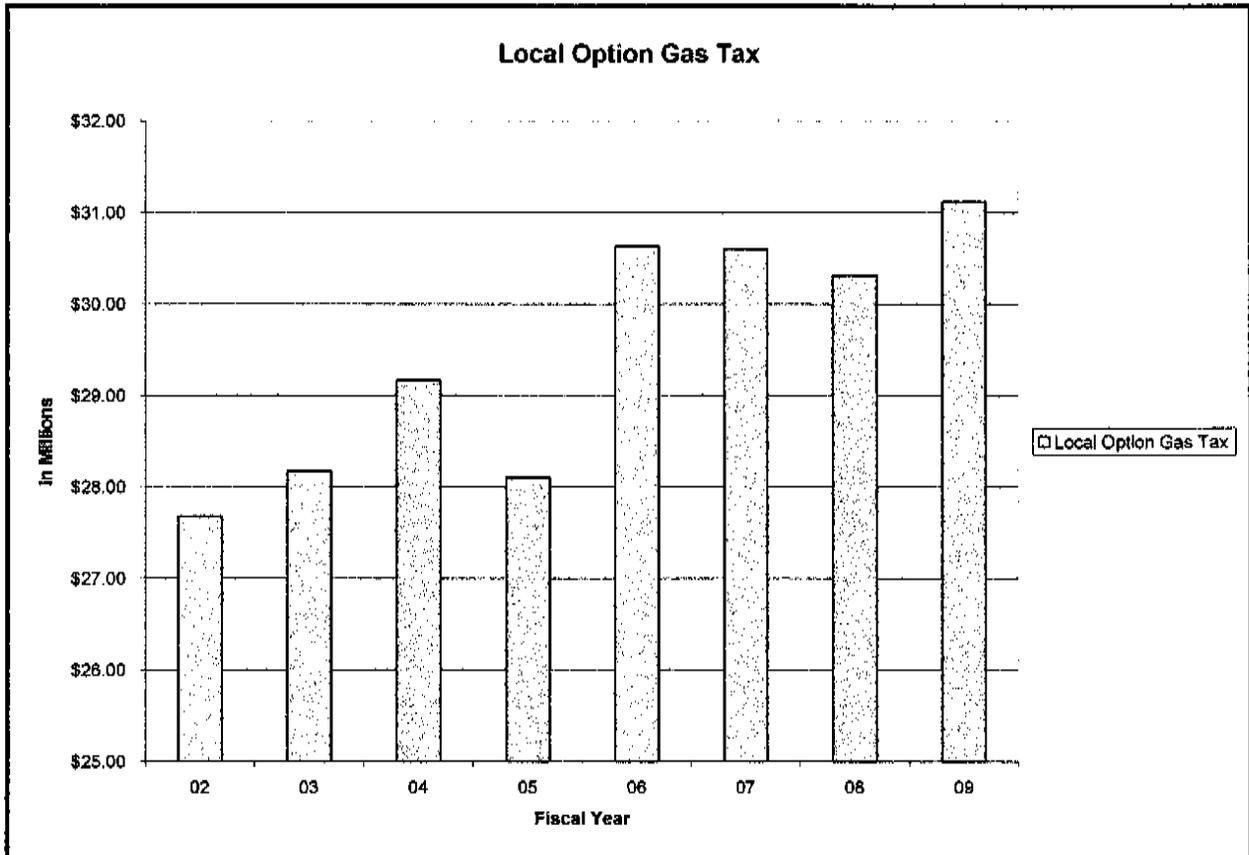
# CITY OF JACKSONVILLE, FLORIDA



## Local Option Gas Tax

The city levies a local option gas tax six cents per gallon. In the past, this tax has provided funding for transportation services including roadway improvements and reconstruction, associated drainage for roadways and mass transit. Beginning in fiscal year 2000-2001, in accordance with the Better Jacksonville Plan (BJP) and the Interlocal Agreement between the city and the JTA, the revenue in this fund is transferred to JTA as a mass transit subsidy and for debt service. Since FY 05, the local option gas tax has seen slow growth in revenues of about 1% annually. Relatively high gas prices caused revenues to recede marginally in FY 08 from FY 07 levels. We anticipate that gas prices, despite a respite during the fall of 2008, will return to relatively high levels when the economy recovers, leading to flat or at best a slower than recent (since FY 05) growth pattern in local option gas tax revenues in FY 09 and future fiscal years.

# CITY OF JACKSONVILLE, FLORIDA



## Other Revenues

The revenue streams discussed thus far constitute 78.6% of all revenues anticipated to be received by the City of Jacksonville. The remaining 21.4% of revenues are individually projected using historical trends, input from departments and data from a variety of other sources. These revenues include, but are not limited to, such items as Tax Collector Fees, Court Costs, Regulatory and Inspection Fees, Ambulance and E911 Charges, and Licenses and Permits.

# **CITY OF JACKSONVILLE, FLORIDA**

## **BUDGET REVISION PROCEDURES**

Both City Administrative Policies and the Municipal Code impose restrictions on the budget to safeguard the financial resources of the City and to ensure that sound financial conduct is maintained. Within the joint framework, the Annual Budget Ordinance establishes specific appropriations and personnel caps.

In keeping with the strong Mayor form of government of the City, executive policy has established budgetary control by object account within activity for expenditures and by occupation code within activity for personnel. Any change to these authorizations requires the approval of the Mayor, and may require the approval of the Council. As one may expect, literally hundreds of budget amendments are considered each year.

Most budget amendments are initiated by the division chief, using a standard personnel reclassification form (RC) and/or a combined purpose transfer directive (TD) or budget transfer (BT) form. An RC is used for any proposed transfer of authorized positions or part-time hours between activities, for changing the occupation code of an authorized position or for requesting establishment of additional positions or hours. A TD is used to transfer budgeted appropriations from one object account to another, within the authorized transfer power of the Mayor. A BT requires City Council approval and is used for appropriation transfers outside of the Mayor's transfer powers and/or for increasing appropriations.

Budget Office recommendations are noted on all forms. Items over \$10,000 are returned to the Mayor's Budget Review Committee (MBRC) secretary for inclusion on the agenda for the following bi-weekly MBRC meeting. MBRC reviews and acts on those proposed budget amendments in accordance with administrative policy and applicable legal requirements. After an amendment that does not require Council action has been approved, it is entered into the Human Resources, Accounting and Budget systems. An action that requires Council approval is incorporated into a proposed ordinance by the Office of the General Counsel and is forwarded to the Council Rules Committee for introduction.

Actions that are beyond the Mayor's transfer powers and require City Council approval, include:

1. Appropriation of new revenues
2. Transfers into or out of USD 1
3. Transfers out of an Internal Services Fund
4. Transfers affecting a Public Service Grant
5. Transfers out of or into a C.I.P. project in excess of 10% or \$100,000, whichever is less
6. Any action that affects Council operation accounts
7. Transfers out of a reserve or cash carryover account
8. Transfers between programs in the Home Investment Partnership Program
9. Transfers between programs in the Community Development Block Grant Program

Budget amendments may also be initiated by the Council directly, as a memorandum for reallocations within the Council's own operating budget or as an ordinance. Upon receipt by the Rules secretary, proposed budget ordinances are placed on the agenda for the next regularly scheduled Council meeting, where they are introduced and assigned to the Council Finance Committee and other committees, as appropriate. Although provisions exist for emergency action, it is normal for most legislation to proceed through three readings, which allows time for review by the Council staff and committee, and also provides time for public hearings.

After adoption by the City Council, ordinances become law when they are signed by the Mayor, or after a two-week period if not signed or vetoed by the Mayor. Unless an effective date is provided within an ordinance, it takes force when it becomes law.

# **CITY OF JACKSONVILLE, FLORIDA**

## **BUDGET PROCESS**

### **Legal Requirements**

An annual budget, including all such funds as required by law, shall be prepared, approved and adopted for each fiscal year. The budget shall control the levy of taxes and expenditure of money for all City purposes during the ensuing fiscal year. The budget process shall be conducted in accordance with Chapters 125, 129, 200, and 218 of the Florida Statutes, as amended.

By July 1, the Property Appraiser must certify the (initial) taxable value of property within each taxing district. The Mayor must present a balanced budget to the Jacksonville City Council by July 15.

Within 35 days of July 1, the City Council must set proposed millage rates. At that time, a date, time and place is set for a first public hearing on the proposed budget and millage rates.

Within 65 to 80 days of July 1, or the date the Property Appraiser certifies the taxable value, the City Council must hold a public hearing to hear public testimony and to adopt a tentative budget and tentative millage rates. The first substantive issues discussed must be the percentage increase in the proposed aggregate millage rate over the rolled-back rate and the specific purposes for which the ad valorem tax revenues are being increased. Prior to the conclusion of the hearing, the City Council shall amend the proposed budget as it deems necessary, adopt the amended tentative budget, recompute its proposed millage rates and publicly announce the percent, if any, by which the recomputed proposed aggregate millage exceeds the rolled-back rate. That percentage shall be characterized as the percentage increase in property taxes tentatively adopted by the City Council (regardless of whether millage rates have changed). A date, time and place for a second public hearing is set at this hearing, which must be held within fifteen days after the first public hearing.

The City must publish two adjacent budget ads in a newspaper of general circulation in the County two to five days before the second public hearing is held. One advertisement notifies residents of the City's intent to finally adopt millage rates and a budget, identifying any increase in property taxes over the rolled-back rate, if applicable. The second advertisement summarizes the tentative budget, showing for the required fund types the proposed millage rates, balances, reserves, and major revenues and expenditures classifications. Specific size, placement, and wording requirements apply, as set forth in Chapter 200.065(3) of the Florida Statutes.

If, for any reason, the adoption of the final budget is delayed beyond the start of the next fiscal year, the City can expend moneys as outlined in Chapter 200.065(2)(g) of the Florida Statutes, as amended.

Copies of completed ordinances adopting the final millages are forwarded to the Property Appraiser and the Tax Collector within three days of adoption.

Not later than 30 days following adoption of an ordinance establishing a property tax levy, the City shall certify, to the Florida Department of Revenue, compliance with the provisions of Chapter 200 of the Florida Statutes, as amended. In addition to a statement of compliance, the certification package includes a copy of the adopted millage resolution or ordinance, a copy of the budget advertisements including proof of publication, and a copy of the Certification of Taxable Value form, as well as any other forms that may be required.

### **Mayor's Proposed Budget Preparation**

The process begins with the five-year projections of revenues and expenses by the Finance Department, with special emphasis on the upcoming fiscal year's projections. Meetings with the Mayor and his Policy Chiefs are held to review the projections and the impact of assumptions on the budget. The projections are updated frequently for the impacts of any additions/deletions to the assumptions.

## **CITY OF JACKSONVILLE, FLORIDA**

The City prepares both a 5-year Capital Improvement Program (CIP) and a 5-year Information Technology Plan (ITP) that focuses specifically on the equipment replacement and system development needs of the City, its constitutional officers and independent authorities/commissions and boards.

The CIP process is designed to develop a financially feasible program that will a) meet the Capital Improvement Element of the City's Comprehensive Plan, b) provide for some cash funding of projects as well as the judicious use of debt, and c) balance Renewal and Replacement (R&R) projects (e.g. repaving, traffic signals, side walks repairs, etc.) with new and expansion projects (e.g. roads, parks, etc.). Incorporated in these reviews is a Debt Affordability Study prepared by the Treasury Division to apprise the policymakers on the practicality of debt issuance, amounts and impacts. The CIP is reviewed in conjunction with the Budget review process.

The internal service providers conduct meetings with their clients to develop the budgets for the internal service funds. Prior to the development of the proposed budget, the internal service providers prepare their budgets in order for these services to be included in the client departments' budget submittals.

At the end of March, the Budget Office convenes a meeting attended by representatives from all Executive Departments and Elected Officials to explain the budget process as well as to provide a set of the respective organization's original budget and staffing level reports. The departments have approximately four weeks to prepare current level and improved service level requests and return them to the Budget Office, using the forms and reports supplied by the Budget Office. During this period, the departments hold their own meetings and work-sessions on their budget requests, and all departments work closely with the Budget Office. As reports with more current information become available, especially after the close of the second quarter, the Budget Office provides the updated information to the departments.

Upon submission of the departmental budget requests, the Budget Office reviews each request and meets with each department to discuss their proposed budgets. The Budget Office and the departments will revise the proposed budgets as they deem necessary as a result of their meetings. The revised proposed budgets are then submitted for final review to the Mayor's Budget Review Committee (MBRC). The MBRC is a standing executive committee that is comprised of five voting members made up of the Chief Administrative Officer, the Deputy, Chief Financial Officer, and the Policy Chiefs of the Mayor. This committee then makes its final budget recommendations to the Mayor on the proposed budget. The Mayor then consults with his executive staff, reviews the latest fiscal information available, and makes any final changes to the proposed Budget. Once the final changes are completed, the Mayor directs the Budget Office to prepare the Proposed Budget for submission to the City Council for review.

The Mayor's Proposed Budget is presented to the City Council on the second Tuesday in July; the budget ordinance, millage levy ordinance, and related resolutions are introduced. The Mayor's Proposed Budget book provides the necessary budget reports needed to allow the City Council to fully understand the composition of the Mayor's Budget and to make whatever changes they feel are required to express their own policies. Activity and Departmental recap reports provide information on original budget, revised budget, year-to-date and annualized expenditures, as well as a comparison of recommended budget versus the revised budget. Revenue schedules and other statistical information are also provided.

### **Council Budget Review and Adoption**

The Council begins its review of the Mayor's Proposed Budget in July. For the first several weeks, review and analysis are conducted primarily by the Council Auditor's staff. At the same time that it is considering the Mayor's proposed budget for the general government, the City Council also consider the budgets of the independent agencies over which it has legislative control. As in the case of the general government, the independent agencies must submit to the City Council balanced budget proposals. During this phase of budget preparation, most of the interaction occurs between the Council Auditors and the Budget Office.

State law requires that a proposed millage rate be approved by August 4 of each year to comply with Turth in Millage (TRIM) requirements. The proposed millage is based upon the Proposed Budget submitted by the Mayor. The proposed millage as well as the date and time of the first public hearing on the proposed

## **CITY OF JACKSONVILLE, FLORIDA**

millage and tentative budget is provided to the Property Appraiser and Tax Collector. This information is utilized by the Property Appraiser to mail out the Notice of Proposed Taxes to each property owner by August 24.

The Council Finance Committee and other standing committees of the Council begin to conduct their own budget reviews in August. Review procedures vary by committee, but most committees elect to hold information gathering budget hearings. During detailed budget hearings with various departments, the Finance Committee develops specific amendment recommendations. Through close involvement with other Council committees, the Budget Office works with the Council Auditor's staff to incorporate Council changes into the proposed budget.

Preparation of the budget is a highly interactive process throughout the schedule, as may be seen from the following calendar. Specific dates shown are those applicable to the fiscal year 2009 budget preparation phase.

### **BUDGET CALENDAR**

January 12	Deadline to submit CIP forms with priority rankings to the Budget Office
March 9	CIP Scoring Committee prepares priority list of projects
March 9	ITP Committee prepares priority list of IT projects
March 14	Deadline for internal service providers to submit their proposed budget to the Budget Office
March 21	Distribution to the departments of budget instructions and forms, including reports with five months of data and current level targets.
April 11	Finance Director with Chief Administrative Officer/ Mayor and Mayor's Chiefs review CIP and ITP
April 18	Deadline for posting revenue projections and current level request to the Budget System, and submitting budget forms to the Budget Office. Submissions also include a letter of transmittal that explains the major factors affecting the department's budgetary requirements.
May 1–May 23	Departmental Budget review with the Budget Office.
May 5–May 27	Distribution of revised reports to the departments that includes Budget Office recommendations on current level funding. Revisions made by the Budget Office are generally based upon consistently applied determinations that are agreed to by the departments.
June 6–June 12	The MBRC hearings on departmental budgets. The primary working document for the budget hearings is the Proposed Budget book. At these hearings, unresolved differences and funding for current levels of service are addressed.
June 16-June 25	Review of MBRC approved budget with the Mayor culminating with final budget decisions by the Mayor.
July 1	Certifications of Taxable Value received from the Property Appraiser.

## **2008-2009 ANNUAL BUDGET**

## **CITY OF JACKSONVILLE, FLORIDA**

- July 14            The Mayor's Proposed Budget is presented to the City Council
- July 15            The Council begins its review of the Mayor's Proposed Budget.
- July 22            City Council adopts proposed millage for Truth in Millage (T.R.I.M.) notice.
- August 14-28     The Council Finance Committee and other standing committees review the Proposed Budget
- September 9     During the first Council meeting in September, public hearings are held on both the proposed millage and the proposed budget. Following the public hearings, the Council adopts tentative mileage rate and a tentative budget.
- September 15    The Finance Committee makes its final recommendation to the Council on the proposed budget. The recommended budget is made available for public inspection for seven days.
- September 23    After final public hearings, the Millage Levy Ordinance and the Budget Ordinance, as amended, are adopted by the City Council. Both ordinances are signed by the Mayor.
- October 1         The new fiscal year begins.

# CITY OF JACKSONVILLE, FLORIDA

## FINANCIAL CONDITION PROJECTED FUND BALANCES AT SEPTEMBER 30, 2009 (in thousands)

	General Funds	Special Revenue Funds	Enterprise Funds	Internal Service Funds	Fiscal Yr 2008-09 Totals
<b>ESTIMATED BEG FUND BALANCE</b>	139,499	188,009	-71,657	48,730	304,581
<b>BUDGETED SOURCES:</b>					
Taxes, Licenses & Permits	628,504	130,763	12,661	0	771,929
Intergovernmental Revenue	143,486	8,448	0	0	151,934
General Government Charges	22,721	1,673	959	269,293	294,646
Earnings on Investments	13,190	1,221	1,289	4,305	20,005
Fines and Forfeitures	4,697	996	582	0	6,275
Charges for Services	50,818	22,095	93,320	25	166,258
Special Assessments	0	0	0	0	0
Miscellaneous	17,866	997	9,851	1,617	30,331
Banking Fund Borrowings	3,345	0	7,850	122,100	133,295
Contributions from Other Funds	128,691	22,328	49,956	5,999	206,974
<b>Total Sources</b>	<b>1,013,317</b>	<b>188,521</b>	<b>176,468</b>	<b>403,340</b>	<b>1,781,645</b>
<b>BUDGETED USES:</b>					
Salaries and Benefits	519,646	16,254	23,294	33,049	592,243
Operating expense	245,564	36,014	95,097	313,586	690,261
Capital outlay	11,543	7,598	16,449	14,036	49,626
Debt service	89,953	3,361	27,871	38,171	159,356
Assistance to other agencies	44,566	133,807	0	0	178,373
Contributions to other funds	108,795	7,500	17,367	2,810	136,473
<b>Total Uses</b>	<b>1,020,068</b>	<b>204,535</b>	<b>180,078</b>	<b>401,652</b>	<b>1,806,332</b>
<b>Projected Ending Fund Balance</b>	<b>132,748</b>	<b>171,995</b>	<b>-75,267</b>	<b>50,419</b>	<b>279,894</b>
Percentage Change:	-4.8%	-8.5% a	5.0% b	3.5%	-8.1%

a) The decrease in projected fund balance is due to a total of \$17.2 million of fund balance transfers throughout the special revenue subfunds.

b) What shows here as a positive percentage change is actually a further reduction in fund balance. This is also being driven by fund balance transfers of \$2.9 million.

**Footnotes:**

Estimated Beginning Fund Balance is the sum of the respective unaudited fund balance figures for the prior year ending September 30.

Excluded from Total Sources: Non Operating Sources, Pension Fund Contributions, Sales of Surplus Materials and Debt Proceed

Excluded from Total Uses: Cash Carryovers and Reserves

# CITY OF JACKSONVILLE, FLORIDA

## STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES (in thousands)

	General Fund	Special Revenue Funds	Enterprise Funds	Internal Service Funds	Totals
<b>FISCAL YEAR ENDED SEPT 30, 2006</b>					
Fund Balance, Beginning of Year	\$62,995	\$182,655	(\$75,461) a	\$60,733	\$230,922
Operating - Rev/(Exp)					
Revenues	856,511	387,074	74,208	206,603	1,524,396
Expenditures	(700,837)	(284,585)	(126,659)	(212,928)	(1,325,009)
Operating Income (Loss)	155,674	102,489	(52,451)	(6,325)	199,387
Non Operating - Rev/(Exp)					
Transfers In	6,886	33,697	38,283	3,798	82,664
Transfers Out	(147,646)	(100,536)	(2,071)	(5,318)	(255,571)
Chg in reserve for inventory of supplies	0	0	0	0	0
Fund Balance, End of Year	\$77,909	\$218,305	(\$91,700)	\$52,888	\$257,402
<b>FISCAL YEAR ENDED SEPT 30, 2007</b>					
Fund Balance, Beginning of Year	\$77,909	\$218,305	(\$91,700)	\$52,888	\$257,402
Operating - Rev/(Exp)					
Revenues	912,039	372,884	88,989	218,205	1,592,117
Expenditures	(766,856)	(313,341)	(107,559)	(220,805)	(1,408,561)
Operating Income (Loss)	145,183	59,543	(18,570)	(2,600)	183,556
Non Operating - Rev/(Exp)					
Transfers In	7,494	34,787	51,745	1,280	95,306
Transfers Out	(146,603)	(72,507)	(22,041)	(675)	(241,826)
Chg in reserve for inventory of supplies	0	0	0	0	0
Fund Balance, End of Year	\$83,983	\$240,128	(\$80,566)	\$50,893	\$294,438
<b>FISCAL YEAR ENDED SEPT 30, 2008</b>					
Fund Balance, Beginning of Year	\$83,983	\$240,128	(\$80,566)	\$50,893	\$294,438
Operating - Rev/(Exp)					
Revenues	940,022	317,788	89,245	226,592	1,573,647
Expenditures	(780,922)	(270,039)	(102,879)	(230,487)	(1,384,328)
Operating Income (Loss)	159,100	47,749	(13,635)	(3,895)	189,319
Non Operating - Rev/(Exp)					
Transfers In	47,258	33,164	43,527	1,971	125,921
Transfers Out	(150,842)	(133,031)	(20,983)	(239)	(305,096)
Chg in reserve for inventory of supplies	0	0	0	0	0
Fund Balance, End of Year	\$139,499	\$188,009	(\$71,657)	\$48,730	\$304,581

a) The Solid Waste Disposal fund deficit is due to the \$89 million accrual for pollution remediation and \$23.2 million outstanding debt for the Ash Site settlement. Bonds will be issued to provide adequate cash to fund the remediation projects and rate revenue and transfers from the General Fund - GSD will be made annually to pay principal and interest. The deficit will eventually be eliminated over the life of the bonds.

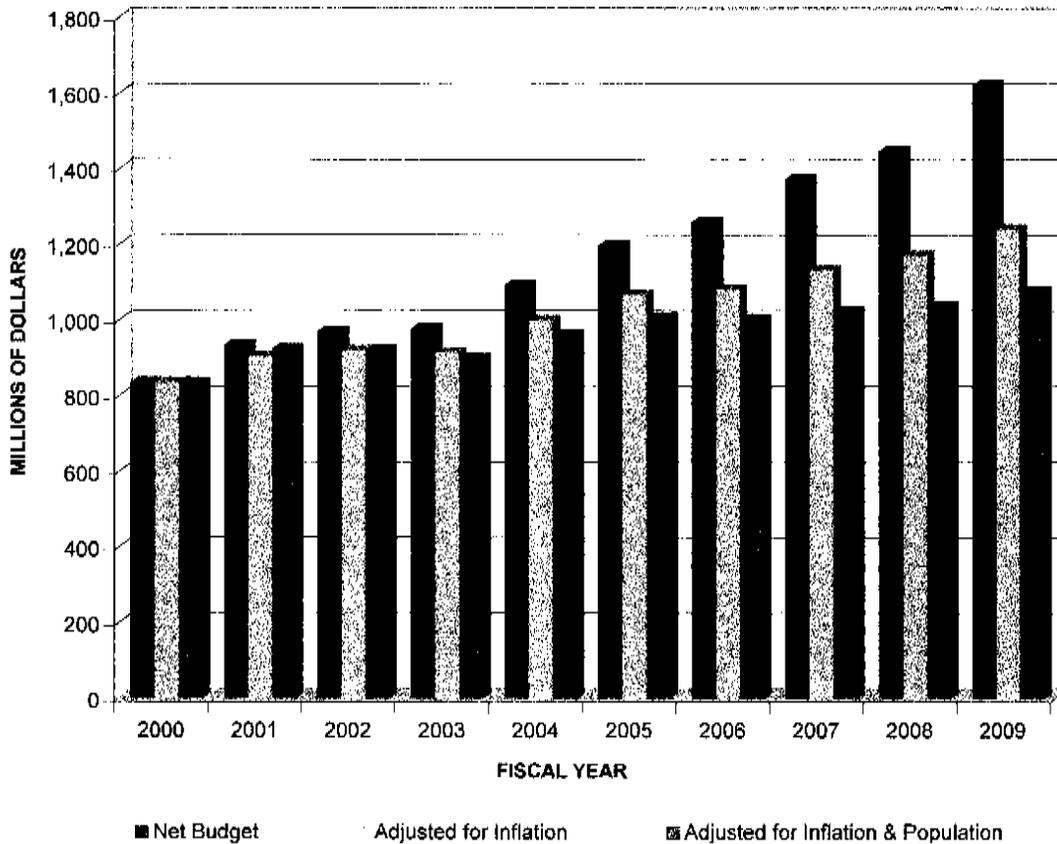
# CITY OF JACKSONVILLE, FLORIDA

## NET BUDGET

Total budget figures overstate the actual size of the budget by double counting items such as the cost of services provided by one division to another and interfund transfers. Transfers are dollars moved within the Budget and the accounting system between funds. This movement of dollars between funds does not reflect any additional spending on programs or projects. The graph on this page and the Comparative Budget Summary on the following pages are presented on a net basis and present a truer picture of the actual size of Jacksonville's budget, by adjusting for those items which are double counted.

As may be seen, the net budget of the City has increased from \$834.5 million in FY 00 to \$1.62 billion for the FY 09. However, adjusting for inflation during the period, the current budget in constant dollars is \$1.24 billion. When also taking into account the population growth during the same period, the budget is equivalent to a budget of \$1.077 billion in FY 00.

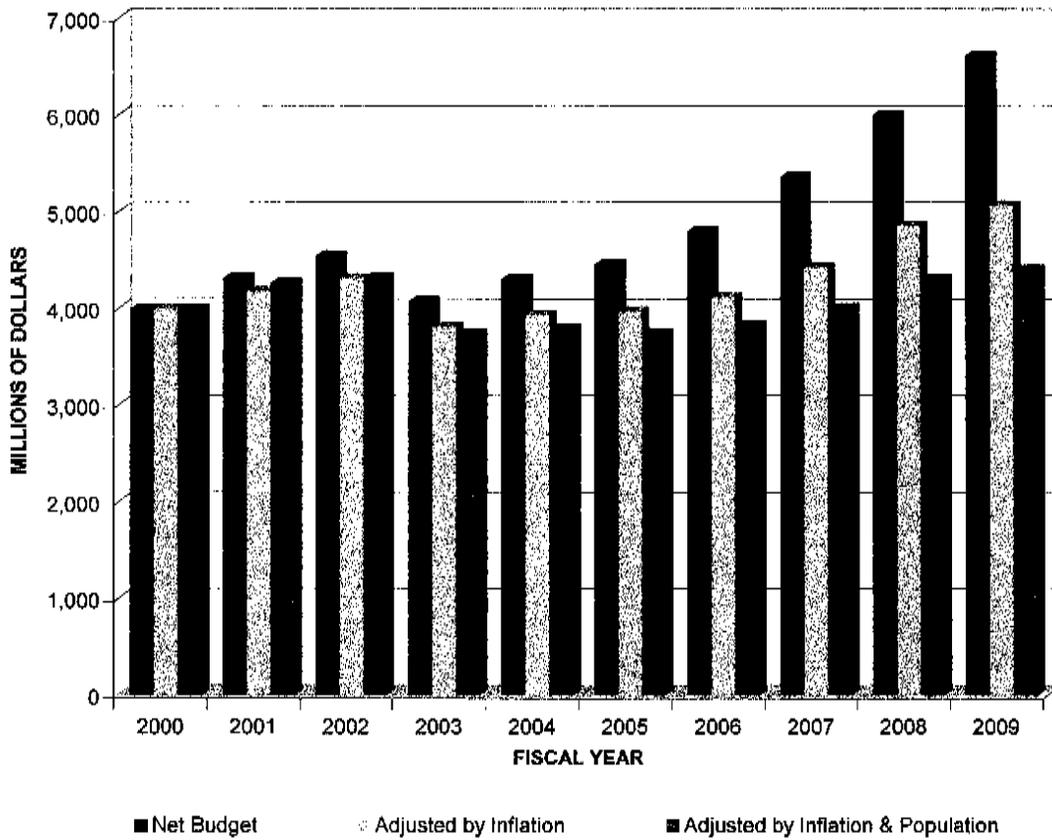
### NET CITY BUDGET



## CITY OF JACKSONVILLE, FLORIDA

The following graph shows the net consolidated budgets for the City of Jacksonville, its independent authorities and the Duval County School Board. This combination represents the total consolidated budget for most of the City's residents. As may be seen by comparing the two graphs, the total consolidated budget trend is similar to that of the City in that when adjusted for inflation and population both trends are relatively flat.

NET CONSOLIDATED BUDGET



Following the Comparative Budget Summary are the schedules and analyses which focus on the budget for the City of Jacksonville. It should be noted, that all figures are from the originally adopted budgets, unless otherwise stated, and prior years figures are restated to reflect organizational changes. Any budget revisions which are material at the level of detail presented are explained.

# CITY OF JACKSONVILLE, FLORIDA

## COMPARATIVE NET CITY BUDGET FOR FISCAL YEARS 2007-08 AND 2008-09 (Excluding Fund to Fund Transfers)

	FISCAL YEAR		% Of Change
	FY 08 Budgeted	FY 09 Budgeted	
General Fund - GSD	\$ 874,695,670	912,445,684	4.32 %
General Fund - Mosquito Control State I	147,966	380,460	157.13
General Fund - Clerk of Court	4,490,661	4,291,444	(4.44)
Capital Project Fund	71,807,308	115,631,336	61.03
Special Revenue Funds	300,812,820	279,920,233	(6.95)
Enterprise Funds	146,783,700	162,710,701	10.85
Internal Service Funds	96,803,324	130,474,781	34.78
General Trust and Agency Funds	975,000	965,000	(1.03)
Component Unit	<u>13,627,742</u>	<u>13,333,538</u>	<u>(2.16)</u>
<b>TOTAL CITY OF JACKSONVILLE</b>	<u><u>1,510,144,191</u></u>	<u><u>1,620,153,177</u></u>	<u><u>7.28 %</u></u>

A More Detailed Summary Follows.

# CITY OF JACKSONVILLE, FLORIDA

## COMPARATIVE NET CONSOLIDATED BUDGET FOR FISCAL YEARS 2006-07, 2007-08 AND 2008-09

	FY 07 Budgeted	FY 08 Budgeted	FY 09 Budgeted
<b>CITY OF JACKSONVILLE</b>			
<b>GENERAL FUND</b>	\$926,434,923	\$1,000,755,542	\$1,046,088,864
Less: Cash Carryover	0	0	0
Contributions to Other Funds:			
Alcoholic Rehab Trust Fund	342,256	297,384	343,961
Ash Sites	0	0	2,041,250
Beach Erosion	550,000	550,000	550,000
Building Inspections	0	0	683,024
Capital Projects (Pay Go)	175,000	4,000,000	10,394,586
Cecil Commerce Center	1,850,503	1,790,355	1,390,465
Children's Commission	23,768,595	20,840,114	16,390,114
Community Development	0	237,491	269,408
Federal Programs	424,261	424,262	424,263
Information Technology	0	0	500,000
Jacksonville Economic Development	10,943,838	10,820,807	10,658,720
Jacksonville Housing Finance Authority	0	0	52,585
Jacksonville Port Authority	3,793,000	3,616,157	3,033,027
Jacksonville Transportation Authority	1,138,500	1,170,800	1,220,350
Mayport Ferry	738,060	0	0
Property Appraiser	9,136,236	8,951,810	8,535,449
Public Parking Garage	0	0	1,562,868
Public Parking System	1,790,498	1,822,044	0
Public Safety Initiative(Journey)	0	0	11,194,415
Radio Communication	0	264,000	0
Sheriff's Office Trusts	46,786	0	0
SMG	9,906,836	8,558,947	8,590,933
Solid Waste Disposal	29,515,607	31,729,570	20,783,952
Storm Water	0	0	1,561,000
Tax Collector	7,238,547	6,363,136	5,667,621
Vehicle Replacement	0	760,000	2,689,346
Full Cost Recovery	10,125,716	14,084,906	15,080,699
Interfund and Intrafund Transfers	7,736,809	8,998,289	10,025,144
<b>TOTAL - GENERAL FUND</b>	<b>807,213,875</b>	<b>874,695,670</b>	<b>912,445,684</b>

# CITY OF JACKSONVILLE, FLORIDA

## COMPARATIVE NET CONSOLIDATED BUDGET FOR FISCAL YEARS 2006-07, 2007-08 AND 2008-09

	FY 07 Budgeted	FY 08 Budgeted	FY 09 Budgeted
<b>GENERAL FUND - MOSQUITO CONTROL STATE I</b>	139,940	147,966	380,460
<b>GENERAL FUND - CLERK OF THE COURT</b>	7,697,312	6,856,147	4,549,444
Less: Cash Carryover	0	0	0
Contributions to Other Funds	3,119,360	2,365,486	258,000
<b>TOTAL - GENERAL FUND - CLERK OF THE COURT</b>	4,577,952	4,490,661	4,291,444
<b>CAPITAL PROJECT FUND</b>	2,126,100	73,758,408	136,327,436
Less: Cash Carryover	1,951,100	1,951,100	1,951,100
Transfers between Capital Project Funds	0	0	18,745,000
<b>TOTAL - CAPITAL PROJECT FUND</b>	175,000	71,807,308	115,831,336
<b>SPECIAL REVENUE FUNDS (1)</b>	263,729,986	266,718,789	205,769,924
Plus: Anticipated Grants	87,866,030	91,192,185	84,635,894
Less: Cash Carryover	44,088,622	2,545,328	2,985,233
Prior Year's Federal Expenditures			
Transfers between Sp Rev Funds	3,686,248	3,231,269	2,276,399
Contributions to Other Funds:			
General Fund	3,747,935	6,537,295	5,223,953
Emergency Contingency	0	40,000,000	0
Tax Collector	191,216	244,996	0
Transportation Projects	4,900,548	4,539,266	0
Youth Travel Trust	9,136	0	0
<b>TOTAL - SPECIAL REVENUE FUNDS</b>	294,972,313	300,812,820	279,920,233
<b>ENTERPRISE FUNDS</b>	135,734,375	150,701,943	180,898,584
Less: Cash Carryover	2,705,626	242,408	820,914
Transfers between Enterprise Funds	1,986,664	1,724,735	15,415,869
Contributions to Other Funds:			
Capital Projects (Pay Go)	1,951,100	1,951,100	1,951,100
<b>TOTAL - ENTERPRISE FUNDS</b>	129,090,985	146,783,700	162,710,701
<b>INTERNAL SERVICE FUNDS</b>	274,657,514	352,510,113	403,340,319
Less: Charges to City and Independent Agencies	244,877,328	253,290,641	269,293,129
Cash Carryover	0	301,399	762,555
Transfers between Internal Svc Funds	1,289,358	2,114,749	2,809,854
<b>TOTAL - INTERNAL SERVICE FUNDS</b>	28,490,828	96,803,324	130,474,781
<b>GENERAL TRUST AND AGENCY FUNDS</b>	153,468,580	10,398,372	11,978,477
Less: Pension Fund Charges	58,879,995	9,423,372	11,013,477
<b>TOTAL - GENERAL TRUST AND AGENCY FUNDS</b>	94,588,585	975,000	965,000
<b>COMPONENT UNITS</b>	13,430,454	14,327,742	13,679,832
Less: Transfers between Component Units	0	700,000	346,094
<b>TOTAL - COMPONENT UNITS</b>	13,430,454	13,627,742	13,333,538
<b>TOTAL CITY OF JACKSONVILLE</b>	1,372,679,932	1,510,144,191	1,620,153,177

# CITY OF JACKSONVILLE, FLORIDA

## COMPARATIVE NET CONSOLIDATED BUDGET FOR FISCAL YEARS 2006-07, 2007-08 AND 2008-09

	FY 07 Budgeted	FY 08 Budgeted	FY 09 Budgeted
<b>INDEPENDENT AUTHORITIES</b>			
<b>JACKSONVILLE ELECTRIC AUTHORITY</b>			
Operations	1,430,263,780	1,506,375,456	1,807,080,911
Capital	513,719,000	710,587,000	634,497,000
Less: Transfer to Operating Capital Outlay	44,460,352	25,135,390	107,145,434
Contribution to WSEA	1,203,970	1,800,000	800,000
Contribution to General Fund - GSD	91,437,538	94,187,538	96,687,538
<b>TOTAL - JACKSONVILLE ELECTRIC AUTHORITY</b>	<b>1,806,880,920</b>	<b>2,095,839,528</b>	<b>2,236,944,939</b>
<b>JACKSONVILLE AVIATION AUTHORITY</b>			
Operations	77,489,728	84,184,999	82,709,732
Capital	124,201,300	57,678,036	73,942,500
Less: Transfer to Operating Capital Outlay	12,155,356	9,169,286	14,227,500
<b>TOTAL - JACKSONVILLE AVIATION AUTHORITY</b>	<b>189,535,672</b>	<b>132,693,749</b>	<b>142,424,732</b>
<b>JACKSONVILLE PORT AUTHORITY</b>			
Operations	44,802,799	53,228,575	56,863,363
Capital	140,514,852	293,053,934	600,420,932
Less: Transfer to Operating Capital Outlay	0	0	0
<b>TOTAL - JACKSONVILLE PORT AUTHORITY</b>	<b>185,317,651</b>	<b>346,282,509</b>	<b>657,284,295</b>
<b>JACKSONVILLE TRANSPORTATION AUTHORITY</b>			
Mass Transit Division	99,902,370	109,715,261	121,980,985
Engineering	99,500,295	85,773,591	76,345,768
Less: Contribution from General Fund - GSD	25,797,613	26,076,304	32,342,063
Transfers within/to Divisions	9,808,000	4,034,142	4,370,016
<b>TOTAL- JACKSONVILLE TRANSP AUTHORITY</b>	<b>163,797,052</b>	<b>165,378,406</b>	<b>161,614,674</b>
<b>POLICE &amp; FIRE PENSION FUND</b>			
	8,089,857	8,302,553	8,468,629
Less: Interfund Transfers	0	0	0
<b>TOTAL - POLICE &amp; FIRE PENSION FUND</b>	<b>8,089,857</b>	<b>8,302,553</b>	<b>8,468,629</b>
<b>WATER &amp; SEWER EXPANSION AUTHORITY (WSEA)</b>			
	1,686,158	2,741,488	1,632,968
Less: Interfund Transfers	482,188	482,188	373,668
<b>TOTAL - WSEA</b>	<b>1,203,970</b>	<b>2,259,300</b>	<b>1,259,300</b>
<b>TOTAL - INDEPENDENT AUTHORITIES</b>	<b>2,354,825,122</b>	<b>2,750,756,045</b>	<b>3,207,996,569</b>
<b>OTHER AGENCIES</b>			
<b>DUVAL COUNTY SCHOOL BOARD</b>			
	1,678,610,814	1,840,760,819	1,840,598,614
Less: Interfund Transfers	44,584,079	31,718,442	48,134,272
<b>TOTAL - DUVAL COUNTY SCHOOL BOARD</b>	<b>1,634,026,735</b>	<b>1,809,042,377</b>	<b>1,792,464,342</b>
<b>TOTAL NET CONSOLIDATED BUDGET</b>	<b>\$5,361,531,789</b>	<b>\$6,069,942,613</b>	<b>\$6,620,614,088</b>

(1) Includes Miscellaneous Federal Programs.

**CITY OF JACKSONVILLE, FLORIDA**  
**BUDGETED REVENUE, EXPENDITURES AND RESERVES**  
**FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2009**

	GENERAL FUNDS	SPECIAL REVENUE FUNDS	CAPITAL PROJECT FUNDS
<b>REVENUES</b>			
AD VALOREM TAXES	454,048,661	20,611,649	0
BUSINESS TAXES	8,583,947	0	0
CONTRIB & DONATIONS FROM PRIVATE SOURCES	75,000	460,962	0
CONTRIBUTIONS FROM OTHER LOCAL UNITS	97,811,485	0	0
COURT-RELATED REVENUES	199,264	4,661,902	0
CULTURE AND RECREATION	1,768,590	1,784,206	0
DEBT PROCEEDS	3,344,540	0	86,491,750
DISPOSITION OF FIXED ASSETS	75,000	0	0
FEDERAL GRANTS	97,200	701,162	0
FEDERAL PAYMENTS IN LIEU OF TAXES	22,800	0	0
FRANCHISE FEES	40,714,230	0	0
GENERAL GOVERNMENT	22,720,549	1,673,366	0
HUMAN SERVICES	1,823,948	601,279	0
INTEREST, INCL PROFITS ON INVESTMENTS	13,190,048	1,220,510	0
INTERFUND TRANSFERS IN	30,879,438	22,327,634	31,090,686
JUDGMENT AND FINES	1,391,863	331,039	0
NON OPERATING SOURCES	37,701,999	17,249,421	0
OTHER CHARGES FOR SERVICES	26,408,453	0	0
OTHER FINES AND/OR FORFEITS	2,425,213	517,946	0
OTHER MISCELLANEOUS REVENUE	16,535,485	323,867	18,745,000
PENSION FUND CONTRIBUTIONS	0	0	0
PHYSICAL ENVIRONMENT	249,539	1,656,800	0
PROCEEDS OF REFUNDING BONDS	0	0	0
PUBLIC SAFETY	20,368,003	13,490,596	0
RENTS AND ROYALTIES	1,180,571	212,000	0
SALES AND USE TAXES	1,311,500	110,151,833	0
SALES OF SURPLUS MATERIALS & SCRAPS	0	0	0
STATE GRANTS	332,000	13,605	0
STATE SHARED REVENUES	143,033,827	7,732,947	0
TRANSPORTATION	0	0	0
UTILITY SERVICE TAXES	123,845,845	0	0
VIOLATIONS OF LOCAL ORDINANCES	879,770	147,200	0
<b>TOTAL REVENUES</b>	<b>1,051,018,768</b>	<b>205,769,924</b>	<b>136,327,436</b>

**CITY OF JACKSONVILLE, FLORIDA**  
**BUDGETED REVENUE, EXPENDITURES AND RESERVES**  
**FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2009**

ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TRUST & AGENCY FUNDS	COMPONENT UNITS	TOTAL
0	0	0	0	474,660,310
0	0	0	0	8,583,947
0	0	75,000	0	610,962
0	0	0	10,711,305	108,522,790
0	0	0	0	4,761,166
5,947,366	0	0	0	9,500,162
7,850,000	122,100,422	0	0	219,786,712
0	1,272,448	0	0	1,347,448
0	0	0	0	798,362
0	0	0	0	22,800
0	0	0	0	40,714,230
958,621	269,293,129	0	0	294,645,665
0	0	0	0	2,425,227
1,289,219	4,305,203	0	271,364	20,276,344
49,955,872	5,999,200	0	346,094	140,598,924
0	0	500,000	0	2,222,902
2,915,601	0	40,000	1,002,708	58,909,729
6,529,005	0	0	0	32,937,458
0	0	0	0	2,943,159
3,044,270	344,650	350,000	378,106	39,721,378
0	0	11,013,477	0	11,013,477
75,749,593	0	0	0	77,655,932
0	0	0	256,000	256,000
444,421	0	0	0	34,303,020
6,806,608	0	0	714,055	8,913,234
12,661,303	0	0	0	124,124,636
1,515,424	0	0	0	1,515,424
0	0	0	0	345,605
0	0	0	0	150,766,774
4,649,612	25,267	0	0	4,674,879
0	0	0	0	123,845,845
581,669	0	0	0	1,608,639
<b>180,898,584</b>	<b>403,340,319</b>	<b>11,978,477</b>	<b>13,679,632</b>	<b>2,003,013,140</b>

**CITY OF JACKSONVILLE, FLORIDA**  
**BUDGETED REVENUE, EXPENDITURES AND RESERVES**  
**FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2009**

	GENERAL FUNDS	SPECIAL REVENUE FUNDS	CAPITAL PROJECT FUNDS
<b>EXPENDITURES-DEPARTMENTAL</b>			
PERSONAL SERVICES	519,645,633	16,254,418	0
OPERATING EXPENSES	238,596,618	34,702,190	7,494,586
CAPITAL OUTLAY	11,543,181	7,597,954	103,136,750
GRANTS AND AIDS	44,565,951	133,806,940	0
OTHER USES	6,967,466	1,311,445	0
<b>TOTAL EXPENDITURES-DEPARTMENTAL</b>	<b>821,318,849</b>	<b>193,672,947</b>	<b>110,631,336</b>
<b>EXPENDITURES-NON-DEPARTMENTAL</b>			
CASH CARRYOVER	38,602,251	2,985,233	0
CASH CARRYOVER-FUND BALANCE	0	0	1,951,100
CONTINGENCY (Detailed Below)	7,313,623	-1,750,000	5,000,000
CONTRIBUTION TO COMPONENT UNIT FR PRIMARY	14,964,682	0	0
FISCAL AGENT FEES	1,101,322	0	0
INTERFUND TRANS OUT FOR DEBT SVC INTEREST	36,348,769	1,960,735	0
INTERFUND TRANS OUT FOR DEBT SVC PRINCIPAL	37,538,617	1,400,657	0
INTERFUND TRANSFER OUT	68,175,170	5,298,953	0
INTRAFUND TRANS OUT FOR DEBT SVC INTEREST	0	0	0
INTRAFUND TRANS OUT FOR DEBT SVC PRINCIPAL	0	0	0
INTRAFUND TRANSFER OUT	25,655,485	2,201,399	18,745,000
LOAN REPAYMENT	0	0	0
<b>TOTAL EXPENDITURES-NON-DEPARTMENTAL</b>	<b>229,699,919</b>	<b>12,096,977</b>	<b>25,696,100</b>
<b>TOTAL APPROPRIATIONS</b>	<b>1,051,018,768</b>	<b>205,769,924</b>	<b>136,327,436</b>

**SUB REPORT: CONTINGENCY DETAIL**

FAIR SHARE IMPROVEMENTS	0	-1,750,000	0
FEDERAL PROGRAMS	2,083,807	0	0
FEDERAL MATCHING GRANTS	1,916,193	0	0
EXECUTIVE OPERATING CONTINGENCY-COUNCIL	250,000	0	0
EXECUTIVE OPERATING CONTINGENCY-JOINT	500,000	0	0
EXECUTIVE OPERATING CONTINGENCY-MAYOR	250,000	0	0
DESIGNATED COUNCIL CONTINGENCIES:			
BOB HAYES	0	0	0
ITD SYSTEM DEVELOPMENT	0	0	0
FY09 CAPITAL PROJECTS - UF Land Acquisition	0	0	5,000,000
JCC SUMMER CAMP TRUST FUND	0	0	0
CULTURAL COUNCIL (Symphony Rent)	109,000	0	0
SOLID WASTE CONTRACT	2,000,000	0	0
BUDGET	204,623	0	0
	<b>7,313,623</b>	<b>-1,750,000</b>	<b>5,000,000</b>

**2008-2009 ANNUAL BUDGET**

**CITY OF JACKSONVILLE, FLORIDA  
BUDGETED REVENUE, EXPENDITURES AND RESERVES  
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2009**

ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TRUST & AGENCY FUNDS	COMPONENT UNITS	TOTAL
23,293,978	33,048,884	719,448	1,757,175	594,719,536
94,657,654	199,571,833	10,892,465	11,035,806	596,951,152
16,449,003	14,035,725	1	3	152,762,617
0	0	40,000	102,000	178,514,891
439,493	114,014,594	251,563	351,054	123,335,615
<b>134,840,128</b>	<b>360,671,036</b>	<b>11,903,477</b>	<b>13,246,038</b>	<b>1,646,283,811</b>
820,914	762,555	0	0	43,170,953
0	0	0	0	1,951,100
0	925,807	75,000	87,500	11,651,930
0	0	0	0	14,964,682
0	0	0	0	1,101,322
7,554,383	0	0	0	45,863,887
14,785,000	0	0	0	53,724,274
3,438,884	0	0	0	76,913,007
1,836,190	0	0	0	1,836,190
3,695,000	0	0	0	3,695,000
13,928,085	2,809,854	0	346,094	63,685,917
0	38,171,067	0	0	38,171,067
<b>46,058,456</b>	<b>42,669,283</b>	<b>75,000</b>	<b>433,594</b>	<b>356,729,329</b>
<b>180,898,584</b>	<b>403,340,319</b>	<b>11,978,477</b>	<b>13,679,632</b>	<b>2,003,013,140</b>
0	0	0	0	-1,750,000
0	0	0	0	2,083,807
0	0	0	0	1,916,193
0	0	0	0	250,000
0	0	0	0	500,000
0	0	0	0	250,000
0	0	0	87,500	87,500
0	925,807	0	0	925,807
0	0	0	0	5,000,000
0	0	75,000	0	75,000
0	0	0	0	109,000
0	0	0	0	2,000,000
0	0	0	0	204,623
<b>0</b>	<b>925,807</b>	<b>75,000</b>	<b>87,500</b>	<b>11,651,930</b>

**2008-2009 ANNUAL BUDGET**

# CITY OF JACKSONVILLE, FLORIDA

## BUDGETED REVENUES BY DEPARTMENT ALL FUNDS FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2009

	Fiscal Year		Dollar Change	Percent Change
	2007-2008	2008-2009		
<b>Department:</b>				
Advisory Boards	\$124,558	\$369,051	\$244,493	196.3%
Central Operations	132,102,388	147,278,863	15,176,475	11.5%
City Council	5,977,929	5,698,246	(279,683)	(4.7%)
Clerk of the Court	9,470,044	4,510,332	(4,959,712)	(52.4%)
Courts	6,950,103	5,754,208	(1,195,895)	(17.2%)
Environmental and Compliance	9,925,790	8,864,367	(1,061,423)	(10.7%)
Finance	138,339,579	182,138,729	43,799,150	31.7%
Fire and Rescue	20,054,047	21,305,788	1,251,741	6.2%
General Counsel	8,628,294	8,986,900	358,606	4.2%
Housing and Neighborhoods	13,013,409	139,600	(12,873,809)	(98.9%)
Information Technology	46,438,356	41,348,253	(5,090,103)	(11.0%)
Jacksonville Children's Commission	460,564	364,834	(95,730)	(20.8%)
Jacksonville Economic Dev Commission	22,307,114	43,045,609	20,738,495	93.0%
Jacksonville Housing Finance Authority	568,023	448,276	(119,747)	(21.1%)
Jacksonville Human Rights Commission	92,400	97,900	5,500	6.0%
Medical Examiner	981,525	1,121,648	140,123	14.3%
Office of the Sheriff	22,435,948	23,402,922	966,974	4.3%
Planning and Development	12,021,847	11,002,660	(1,019,187)	(8.5%)
Public Libraries	1,623,700	1,728,399	104,699	6.4%
Public Works	62,547,333	87,978,768	25,431,435	40.7%
Recreation & Community Services	4,395,827	4,442,765	46,938	1.1%
Supervisor of Elections	30,000	30,000	0	0.0%
Tax Collector	7,506,514	9,701,302	2,194,788	29.2%
<b>Total Departmental Revenues</b>	<b>\$525,995,292</b>	<b>\$609,759,420</b>	<b>\$83,764,128</b>	<b>15.9%</b>
Transfers In	253,657,339	249,121,714	(4,535,625)	(1.8%)
Fund Balance/Retained Earnings	60,976,866	58,909,729	(2,067,137)	(3.4%)
Banking Fund Loan Proceeds	90,539,275	109,893,356	19,354,081	21.4%
Pension Funds	9,923,372	11,513,477	1,590,105	16.0%
Jacksonville City-Wide Activities	935,082,878	963,815,444	28,732,566	3.1%
<b>Non-Departmental Revenues</b>	<b>\$1,350,179,730</b>	<b>\$1,393,253,720</b>	<b>\$43,073,990</b>	<b>3.2%</b>
<b>Total Revenues</b>	<b>\$1,876,175,022</b>	<b>\$2,003,013,140</b>	<b>\$126,838,118</b>	<b>6.8%</b>

# CITY OF JACKSONVILLE, FLORIDA

## BUDGETED REVENUE BY DEPARTMENT ALL FUNDS

**Advisory Boards** –The increase is due to the seasonality of contractor certification and renewal fees. The Construction Trade Qualifying Board issued certificates are renewed every two years.

**Banking Fund Loan Proceeds** – This amount represents the total approved new borrowing for the fiscal year. The FY 09 budgeted amount consists of \$94,341,750 in capital improvement project borrowing, \$6,882,500 in Fleet replacement borrowing, \$5,136,446 in technology system development/replacement borrowing and \$3,532,660 in various departmental projects.

**Central Operations** – Of the increase, \$14,541,263 is attributable to the internal service Fleet Management subfunds. The budgeted amount is directly related to the proposed expenditures in these subfunds. This revenue consists of internal service revenue funds from charges that are billed to other departments and agencies.

**Clerk of the Court** – The decrease is primarily the result of a slow down in the housing market. Several related fees, such as Recording Fees being down \$1.7 million, are budgeted at lower levels to reflect this impact. In addition, the 1% for Doc Stamps was eliminated per the State; the portion of \$2.7 million in Recording Fees dedicated to the Clerk's Technology needs will be retained by the Clerk and accounted for outside of the City's budget.

**Courts** – The decrease is the result of a slow down in the housing market. A reduction in related Recording Fee revenues for Technology reflects this impact.

**Environmental and Compliance** – The net decrease is due to several declining revenue streams within the department such as parking fines and forfeitures, monthly parking garage fees, animal licenses, and the reallocation of code enforcement fines into a separate nuisance abatement trust fund.

**Finance** – There was a \$47,224,629 increase which is attributable to the internal service Banking Fund subfund. The budgeted amount is directly related to the proposed expenditures in this subfund. This revenue consists of internal service revenue funds from charges that are billed to other departments and agencies, installment payments to the grantor including principal, interest and banking service charges (i.e. technology replacements, capital improvement projects and vehicle replacements). This was offset by a reduction of \$3,393,080 in the Risk Management area.

**Housing and Neighborhoods**– The decrease in revenue is due to federal and state grant dollars being appropriated under separate legislation by the City Council. Revenues appropriated for the Jacksonville Housing Finance Authority, in the amount of \$139,600, remained in the adopted budget.

**Information Technology** – The \$5,090,103 decrease in this department is attributable to the internal service subfunds including: Technology \$2,915,457, Telecommunications \$89,635, Radio \$930,184 and System Development \$1,154,827. The budgeted amount is directly related to the proposed expenditures in these subfunds. This revenue consists of internal service revenue funds from charges that are billed to other departments and agencies.

**Jacksonville Children's Commission** - The decrease in revenue is due to the Don Brewer Center being operated by a third-party in FY 09. Also, state funds that assisted with operating this city facility were eliminated.

**Jacksonville Economic Development Commission** – Revenues increased due to a loan repayment of \$18.7 million from the Florida Proton Therapy Institute of which all proceeds will be utilized to fund various capital improvement projects such as the rehabilitation of community centers and the purchase of land for a U.F. education facility. Revenues were increased by an additional \$1.9 million due to anticipated proceeds from the Jaguar's rental agreement for the Jacksonville Municipal Stadium.

**Jacksonville Housing Finance Authority**– The decrease in revenue is due to a decline in interest income as well as lower anticipated bond issuer fees which support the services administered by this entity.

## **CITY OF JACKSONVILLE, FLORIDA**

**Medical Examiner** – The increase of \$140,123 is due to a higher case load in FY 09.

**Pension Funds** – This increase is directly attributed to City of Jacksonville employee payroll deductions, which offset Pension Administration costs.

**Planning and Development** – The \$1,019,187 net decrease is due to the current slowdown in the construction market. Revenues for the community planning, electrical inspection, mechanical inspection, plumbing inspection and developmental services divisions decreased, but were somewhat offset by increases in the concurrency management and building inspection divisions.

**Public Works** – The majority of the increase in revenues derives from the budgeting of Stormwater User Fees for a full year (12 months) as compared to a partial year (3 months) budgeted in FY 08 given the effective date of the user fee implementation (07/01/08). In fact, of the \$25,431,435 net budgeted revenue increase, \$19,959,498 is attributed solely to Stormwater User Fees. Similarly, budgeting for Solid Waste User Fees for a full year vs. a partial year of six (6) months contributed to an increase in budgeted revenues in the amount of \$7,501,238 given the effective date of user fee implementation (04/01/08). Further contributing to the Solid Waste User Fee budget relates to the increase from \$3.00 per dwelling unit to \$4.00 per dwelling unit effective 10/01/08. It should also be noted that commercial, residential and beaches tipping fees decreased in the amount of \$2,706,820 due to a projected 2.8 percent decrease in tonnage as well as the loss in mulch revenues as compared to FY 08.

**Tax Collector** – The majority of the increase is attributable to an increase in Investment Pool Earnings of \$1,711,478 that was in the Tax Collector's bank account and transferred to the City for (3) three capital projects. Other significant increases were for a higher collection of Tax Redemption Fees – Tax Sale and St. John River Water Management District collection fees.

# CITY OF JACKSONVILLE, FLORIDA

## BUDGETED EXPENDITURES BY DEPARTMENT ALL FUNDS FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2009

	Fiscal Year		Dollar Change	Percent Change
	2007-2008	2008-2009		
<b>Department:</b>				
Advisory Boards	\$443,004	\$436,494	(\$6,510)	(1.5%)
Central Operations	166,217,039	178,963,496	12,746,457	7.7%
City Council	17,893,857	18,021,497	127,640	0.7%
Clerk of the Court	7,144,558	4,291,444	(2,853,114)	(39.9%)
Courts	5,129,741	4,164,770	(964,971)	(18.8%)
Environmental and Compliance	23,679,012	24,210,738	531,726	2.2%
Finance	161,833,435	206,856,419	45,022,984	27.8%
Fire and Rescue	146,285,606	155,893,273	9,407,667	6.4%
General Counsel	9,054,385	9,734,941	680,556	7.5%
Housing and Neighborhoods	14,357,095	844,408	(13,512,687)	(94.1%)
Information Technology	49,444,770	46,762,775	(2,681,995)	(5.4%)
Jacksonville Children's Commission	22,795,921	29,011,308	6,215,387	27.3%
Jacksonville Economic Dev Commission	40,567,482	42,054,814	1,487,332	3.7%
Jacksonville Housing Finance Authority	371,743	561,622	189,879	51.1%
Jacksonville Human Rights Commission	1,322,742	1,238,253	(84,489)	(6.4%)
Mayor's Office	2,334,011	2,354,442	20,431	0.9%
Medical Examiner	2,763,470	3,074,007	310,537	11.2%
Office of the Sheriff	327,461,067	344,776,801	17,315,734	5.3%
Planning and Development	20,630,174	21,842,425	1,212,251	5.9%
Property Appraiser	9,295,361	9,352,524	57,163	0.6%
Public Defender	1,254,127	1,457,894	203,767	16.2%
Public Health	774,094	770,422	(3,672)	(0.5%)
Public Libraries	37,957,517	38,686,994	729,477	1.9%
Public Works	245,714,289	306,668,402	60,954,113	24.8%
Recreation & Community Services	62,529,411	77,095,405	14,565,994	23.3%
State Attorney	2,385,455	2,246,041	(139,414)	(5.8%)
Supervisor of Elections	8,023,010	7,931,074	(91,936)	(1.1%)
Tax Collector	14,177,343	15,897,684	1,720,341	12.1%
<b>Total Departmental Expenditures</b>	<b>\$1,401,839,719</b>	<b>\$1,555,000,367</b>	<b>\$153,160,648</b>	<b>10.9%</b>
Bonds/Debt Service	107,404,541	106,220,673	(1,183,868)	(1.1%)
Transfers Out	165,405,573	155,563,606	(9,841,967)	(6.0%)
Pension Funds	14,706	14,706	0	0.0%
Contingency/Cash Carryover	66,790,574	56,773,983	(10,016,591)	(15.0%)
Jacksonville City-Wide Activities	134,719,909	129,439,805	(5,280,104)	(3.9%)
<b>Non-Departmental Expenditures</b>	<b>\$474,335,303</b>	<b>\$448,012,773</b>	<b>(\$26,322,530)</b>	<b>(5.5%)</b>
<b>Total Expenditures</b>	<b>\$1,876,175,022</b>	<b>\$2,003,013,140</b>	<b>\$126,838,118</b>	<b>6.8%</b>

# CITY OF JACKSONVILLE, FLORIDA

## BUDGETED EXPENDITURES BY DEPARTMENT ALL FUNDS

**Central Operations** – There were several positive and negative adjustments to this Department's budget to further streamline its operating efficiency. The two primary contributing factors of the \$12.7 million increase were an increase in Fleet Management operations of \$11.5 million for increased fuel costs, and a \$1.5 million overall increase in the General Fund portion of this budget for additions and deletions of various positions, and the adding of the Jacksonville Journey Summer Jobs Program, as well as other minor adjustments.

**Clerk of the Court** – The majority of the decrease is the result of the Clerk retaining control of \$2.7 million in technology expenses. The related revenues from Recording Fees as well as these expenses are accounted for outside of the City's budget.

**Contingency/Cash Carryover** – Over \$7.3 million of this decrease is the result of decreases in Council designated contingencies. In FY 08 over \$20 million was placed in these types of accounts as opposed to \$12.6 million in FY 09. Approximately \$3 million is attributable to the reduction of the Emergency Reserve carryover for the movement of funds out of that subfund during FY 08.

**Courts** – The decrease in expenses is attributable to a decrease in Recording Fees-Technology Revenue.

**Finance** – The increase of \$45,022,984 is primarily due to banking service charges of \$47,224,629 associated with the banking fund debt such as letter of credit costs, remarketing agreement costs, and rating fees. It is recovered from the borrowing departments through a slightly inflated interest rate. Also, loan repayments which are the sum of the principal and interest payments made on the debt issued by the City in order to fund the assets financed through the banking fund (i.e. technology replacements, capital improvement projects and vehicle replacements). This was somewhat offset by a reduction of \$3,393,080 in Risk Management.

**Fire and Rescue** – The increase of \$9.4 million is primarily due to \$7 million in funding for salaries and related benefits to include 30 additional positions for two (2) new Rescue Units and a Ladder company. Additionally, the capital project budgeted amount of \$2 million is to replace Fire Station #26 for construction of a 3-Bay Fire Station.

**Housing and Neighborhoods** – In FY 09 all federal and state grant funding was appropriated with separate legislations. The appropriation for \$844,408 will support the activities of the Jacksonville Housing Finance Authority and four (4) planner positions that work on several projects within the department.

**Information Technology** – The net reduction in this department is being driven by reductions in various operating expenses including a reduction of \$1,613,045 in professional services and \$684,704 in hardware/software maintenance & licenses.

**Jacksonville Children's Commission** – The \$6.2 million increase is a result of the Jacksonville Journey – Public Safety Initiative. Programs funded under the initiative include Early Literacy - \$1,500,000, Summer Camp - \$1,156,500, Juvenile Crime Prevention/Intervention Programs - \$241,200, Out of School Suspension Centers - \$1,495,549, and the Team Up Program for \$2,137,500.

**Jacksonville Economic Development Commission** - Expenses increased to cover additional maintenance costs and ongoing facilities management of the City's six entertainment venues. In addition, more funding was provided to businesses that met the requirements for the Qualified Target Industries and economic grant programs administered by the Economic Development Commission.

**Jacksonville Housing Finance Authority** - The increase in expenses is attributed to the addition of one full time position, more part time hours, and the allotment for supervision allocation, or costs associated with support services received from the Housing and Neighborhoods Office of the Director and Finance Compliance divisions.

**Jacksonville Human Rights Commission** – The decrease of \$84,489 is primarily due to the transfer of two positions to the Environmental Compliance Department and the elimination of one position.

## 2008-2009 ANNUAL BUDGET

## CITY OF JACKSONVILLE, FLORIDA

**Medical Examiner** – The increase of \$310,537 is primarily due to an adjustment to employee salaries and benefits in FY 08 in the amount of \$262,500 as a result of a salary study. In addition, the increase reflects the addition of one autopsy technician position in FY 09.

**Office of the Sheriff** – The increase of \$17,315,734 is primarily due to funding of \$11,132,216 for the 202 positions created as a result of the Jacksonville Journey – Public Safety Initiative.

**Planning and Development** – The \$1.2 million net increase is due primarily to \$1,656,757 in new capital improvement projects in the 2009 Authorized Capital Projects subfund. The increase was somewhat offset by the unfunding of seven positions in the building inspection fund valued at approximately \$245,000.

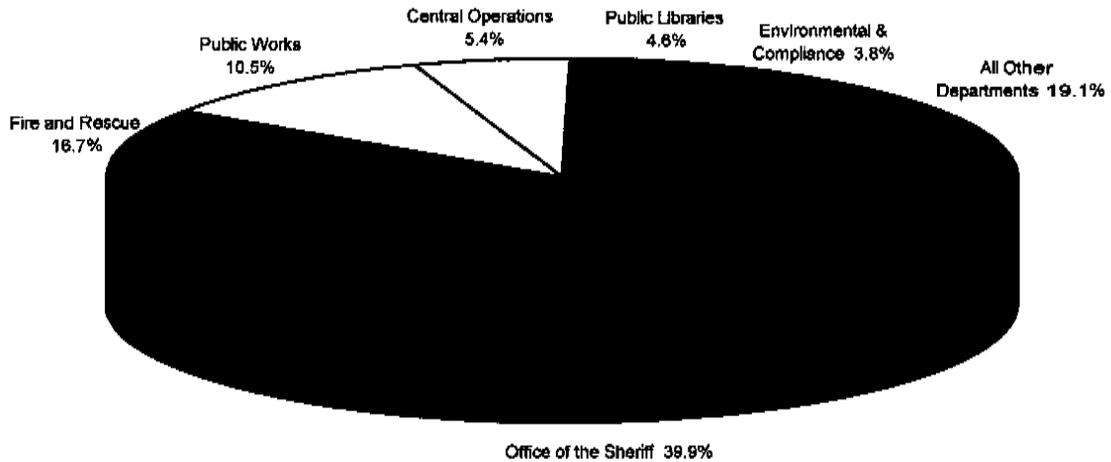
**Public Defender** – The majority of the increase is due to increases in Telecommunication-Internal Service, Building Rent and Repairs and Maintenance for hardware, software and network services. These costs were slightly offset with a decrease in the Banking Fund debt.

**Public Works** – The \$60,954,113 increase relates primarily to various capital projects, an Interlocal Agreement with the Jacksonville Transportation Authority (JTA), and accounting for the first full-year of operations of the Stormwater Utility. Contributing \$22,106,500 to the overall increase provides funding for various capital projects in the areas of public safety, environmental/regulatory, countywide-parks, drainage, northbank riverwalk, radio technology systems, government facilities, roads/transportation, and related infrastructure. A projected \$6,216,009 increase in the City's share of the six-cent local option gas tax is intended to fund various mass transit projects according to the Interlocal Agreement between the City and the JTA. In terms of the Stormwater Utility, the first year of capital project funding, derived in part from Stormwater User Fees, provides \$16,943,044 in funding to maintain the City's aging stormwater infrastructure and comply with Federal/State mandates. In addition, Stormwater User Fees provides the first year of implementing the operations of the Stormwater Utility that includes permit fees, internal service allocations, billing costs, and other operating costs in the amount of \$6,470,292.

**Recreation and Community Services** – The net increase is due to expenditures associated with the Jacksonville Journey – Public Safety Initiative, including approximately \$3.6 million in funding for school recreation programs, juvenile assessment centers, scholarships, and ex-offender re-entry/employment programs. In addition, the increased costs associated with Medicaid inpatient hospital care, indigent burial, and lease contracts have contributed to a \$3.5 million rise in costs within the General Fund. There was also a net \$6.5 million addition to the Authorized Capital Projects Fund for 2009, further increasing expenditures.

**Tax Collector** – The increase is the result of the FY 09 purchase of capital equipment for the Supervision and General Collections Division. The capital equipment is for imaging at the counter, archiving old documents and upgrade and replace surveillance systems at branch locations.

**CITY OF JACKSONVILLE, FLORIDA  
PERSONNEL DISTRIBUTION BY DEPARTMENT**



**CLASSIFIED POSITIONS**

DEPARTMENT	Fiscal Year	Fiscal Year	Fiscal Year	Percent of Total	Percent Change
	2006-07	2007-08	2008-09		
Office of the Sheriff	2,997	3,002	3,199	39.9%	6.6%
Fire and Rescue	1,329	1,308	1,338	16.7%	2.3%
Public Works	703	853	841	10.5%	(1.4%)
Central Operations	0	461	436	5.4%	(5.4%)
Public Libraries	382	368	369	4.6%	0.3%
Environmental and Compliance	343	314	301	3.8%	(4.1%)
<b>OTHER</b>					
Recreation and Community Services		247	243	3.0%	(1.6%)
Planning and Development	83	225	238	3.0%	5.8%
Tax Collector	254	254	223	2.8%	(12.2%)
Information Technology	0	200	194	2.4%	(3.0%)
Property Appraiser	128	128	128	1.6%	0.0%
Finance	651	117	117	1.5%	0.0%
City Council	82	85	82	1.0%	(3.5%)
General Counsel	75	75	77	1.0%	2.7%
Jacksonville Children's Commission	58	74	52	0.6%	(29.7%)
Clerk of the Court	41	41	41	0.5%	0.0%
Supervisor of Elections	33	34	35	0.4%	2.9%
Medical Examiner	26	26	27	0.3%	3.8%
Jacksonville Economic Dev. Commission	28	15	18	0.2%	20.0%
Jacksonville Human Rights Commission	20	20	17	0.2%	(15.0%)
Mayor's Office	19	17	16	0.2%	(5.9%)
Courts	5	6	12	0.1%	100.0%
Vacancy Pool	30	20	5	0.1%	(75.0%)
Advisory Boards	5	5	5	0.1%	0.0%
Housing and Neighborhoods	135	39	4	0.1%	(89.7%)
Jacksonville Housing & Finance Authority	0	0	1	0.0%	100.0%
Procurement and Supply	48	0	0	0.0%	
Parks, Rec, Enter & Conservation	387	0	0	0.0%	
Community Services	134	0	0	0.0%	
Agriculture	12	0	0	0.0%	
<b>TOTAL</b>	<b>8,008</b>	<b>7,934</b>	<b>8,019</b>	<b>100.0%</b>	<b>1.1%</b>

# CITY OF JACKSONVILLE, FLORIDA

## PERSONNEL DISTRIBUTION BY DEPARTMENT

**Office of the Sheriff** – The increase of 197 positions is primarily due to the Jacksonville Journey – Public Safety Initiative creating a total of 202 positions. In addition, there was a net reduction of five (5) positions.

**Fire and Rescue** – The increase of 30 positions results from the funding of two new Rescue Units (14 positions), Ladder 31 operations (15 positions) and one (1) position from the Department of Recreation and Community Services (RCS) for the Open Water Rescue operation. The increase in part-time hours is due to 59,136 hours dedicated to Fire Operations for additional classes for the Cadet Program and a transfer of 29,000 part-time hours from RCS to the Fire Rescue Division.

**Public Works** – The net position decrease of 12 positions is primarily due the continuing effort to reduce costs and right-size government. Although numerically not part of the net position decrease, it is important to note that 203 positions transferred from the General Fund to the Enterprise Fund. Specifically, 199 positions transferred from the Right-Of-Way and Ground Maintenance Division (General Fund) to the Stormwater Utility (Enterprise Fund) and four (4) positions transferred within Solid Waste operations.

**Central Operations** – The reduction of 25 positions is a result of eliminating 19 positions in Fleet Operations and seven (7) positions in other areas within the General Fund in support of the continuing effort to reduce costs and right-size government. In addition, one (1) position was added to the Group Health activity. The increase of 30,000 part-time hours is for the Summer Job Program of Jacksonville Journey.

**Public Libraries** – There was an increase of one (1) position during FY 08 which carried forward into the current fiscal year.

**Environmental and Compliance** – The reduction is due primarily to a net transfer of 13 positions from Municipal Code Compliance into the Planning and Development Department. Three (3) additional positions were allocated for the Consumer Affairs Division via separate legislation during FY 08. During the FY 09 budgetary process three (3) positions were eliminated in support of the continuing effort to reduce costs and right-size government.

**Recreation and Community Services** – There was a net reduction of four (4) positions. Three (3) positions were eliminated during FY 09 in support of the continuing effort to reduce costs and right-size government. One (1) position was transferred to Fire & Rescue and two (2) positions were transferred to Central Operations. These decreases are offset by one (1) position being transferred from the vacancy pool and one (1) position being authorized for the Adult Services division. There was also a net reduction of 31,015 part time hours, a majority of which is the result of a transfer to Fire & Rescue.

**Planning and Development** – The net increase of 13 positions are a result of 14 positions being transferred per the FY 08 re-organization from the Code Compliance Division of the Environmental & Compliance Department into the Building Inspection Division. In addition, one (1) position was transferred to the Central Operations Department.

**Tax Collector** – The reduction of 31 positions was in support of the continuing effort to reduce costs and right-size government. There was an increase of 5,200 part-time hours for four (4) Field Inspectors.

**Information Technology** – The reduction of Six (6) positions was in support of the continuing effort to reduce costs and right-size government.

**City Council** - There was a decrease of three (3) positions for FY 09. The positions were moved from the Tourist Development Council to the Jacksonville Economic Development Commission due to a realignment of duties, functions, and funding.

## **CITY OF JACKSONVILLE, FLORIDA**

**General Counsel** – Two (2) attorney positions were added to provide legal services to the Independent Authorities.

**Jacksonville Children's Commission** – The reduction of 22 positions is a result of 19 positions being eliminated from the Don Brewer Center which will be operated by a third-party in FY 09. Three (3) additional positions were eliminated in support of the continuing effort to reduce costs and right-size government. Part-time hours decreased by 3,820 hours because of the Don Brewer Center being operated by a third-party.

**Supervisor of Elections** – During FY 08 a Clerical Support Aid position was added. This position carried over into FY 09. The decrease of 130,385 part-time hours is due to a decrease from two (2) elections to one (1).

**Medical Examiner** – The increase is due to the addition of one (1) Autopsy Technician Position.

**Jacksonville Economic Development Commission (JEDC)** – The increase of three (3) positions is result of the transfer from the Tourist Development Council back to JEDC given the fact the duties and functions of those positions reside with JEDC. In addition, 4,160 part-time hours were reauthorized.

**Jacksonville Human Rights Commission** – The decrease of three (3) positions is due to the transfer of two (2) positions to the Consumer Affairs Division in the Environmental and Compliance Department and the elimination of one position in a continuing effort to reduce costs and right-size government.

**Mayor's Office** – The reduction of one (1) position supports the continuing effort to reduce costs and right-size government.

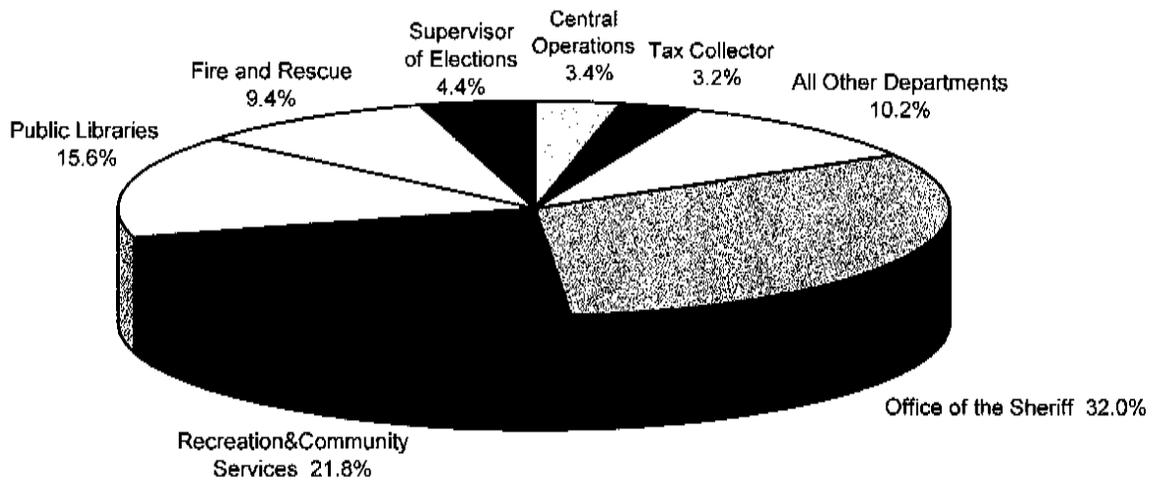
**Courts** – The increase of six (6) positions is a result of transfers of positions from Fleet Management operations to accommodate reductions in staffing in the State's Budget by the City.

**Vacancy Pool** – The 15 vacancy pool positions that were authorized for the Sheriff's Office in FY 08 were converted during the fiscal year and have been removed from the pool. These positions will now be reflected in the Sheriff's Office budget.

**Housing and Neighborhoods** – The reduction of 35 positions is a result of State and Federal grants previously appropriated within the Mayor's Budget now being handled as separate legislations. The remaining four (4) positions are funded by the General Fund.

**The Jacksonville Housing & Finance Authority** - This position is for a Housing Finance Authority Manager, and will be funded with dollars from that program vs. General Fund dollars. In addition, 2,080 part time hours were reauthorized.

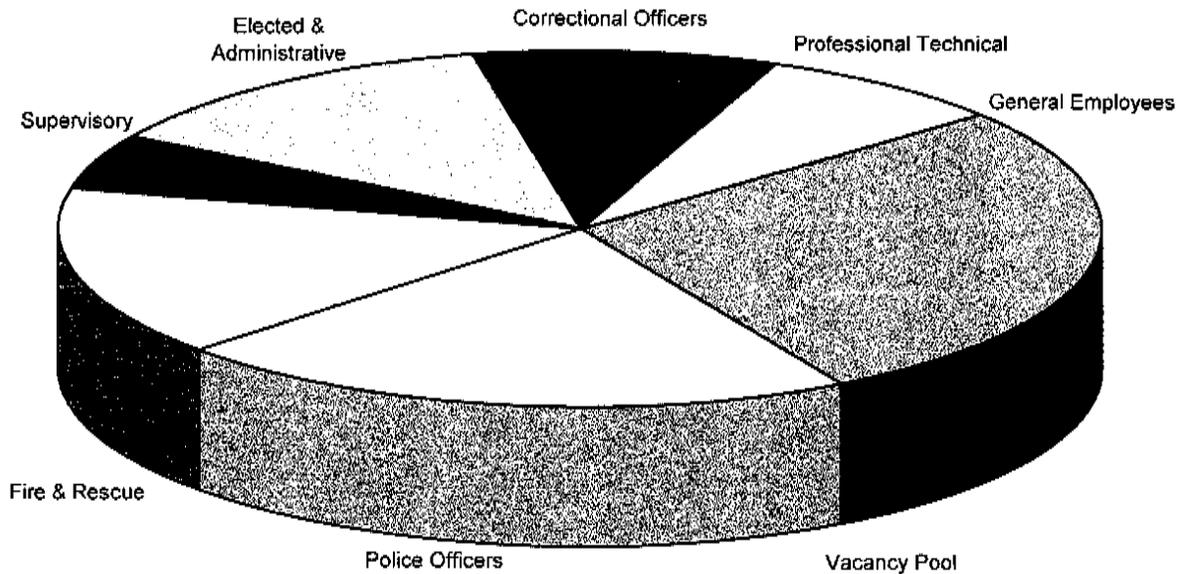
**CITY OF JACKSONVILLE, FLORIDA**  
**PART-TIME HOUR DISTRIBUTION BY DEPARTMENT**



DEPARTMENT	PART-TIME HOURS				
	Fiscal Yr 2006-07	Fiscal Yr 2007-08	Fiscal Yr 2008-09	Percent of Total	Percent Change
Office of the Sheriff	416,913	416,913	416,913	32.0%	0.0%
Recreation & Community Services	0	315,507	284,492	21.8%	(9.8%)
Public Libraries	197,375	197,375	204,095	15.6%	3.4%
Fire and Rescue	3,724	34,924	123,060	9.4%	252.4%
Supervisor of Elections	37,785	187,905	57,520	4.4%	(69.4%)
Central Operations	0	14,672	44,672	3.4%	204.5%
Tax Collector	35,940	35,940	41,140	3.2%	14.5%
<b>OTHER</b>					
Public Works	32,596	28,515	28,515	2.1%	0.0%
Vacancy Pool	50,811	23,771	20,400	1.6%	(14.2%)
Finance	43,708	12,958	14,038	1.1%	8.3%
Clerk of the Court	13,480	13,480	13,480	1.0%	0.0%
Environmental & Compliance	24,258	11,148	11,148	0.9%	0.0%
Planning and Development	2,080	8,435	8,435	0.6%	0.0%
Information Technology	0	8,030	8,300	0.6%	3.4%
Medical Examiner	6,240	6,240	6,240	0.5%	0.0%
Property Appraiser	6,240	4,160	4,160	0.3%	0.0%
Economic Development Comm.	4,160	4,160	4,160	0.3%	0.0%
Council	3,375	3,375	3,480	0.3%	3.1%
General Counsel	2,600	2,600	2,600	0.2%	0.0%
Children's Commission	4,400	6,380	2,560	0.2%	(59.9%)
Mayor's Office	2,400	2,400	2,400	0.2%	0.0%
Housing Finance Authority	2,080	2,080	2,080	0.2%	0.0%
Advisory Boards	750	750	750	0.1%	0.0%
Housing and Neighborhoods	11,024	11,024	0	0.0%	(100.0%)
Parks, Rec, Enter & Conservation	271,236	0	0	0.0%	
Community Services	50,640	0	0	0.0%	
Agriculture	3,420	0	0	0.0%	
Procurement and Supply	1,248	0	0	0.0%	
Courts	<u>1,040</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>	
<b>TOTAL</b>	<b>1,229,523</b>	<b>1,352,742</b>	<b>1,304,638</b>	<b>100.0%</b>	<b>(3.6%)</b>

# CITY OF JACKSONVILLE, FLORIDA

## PERSONNEL DISTRIBUTION BY EMPLOYEE TYPE

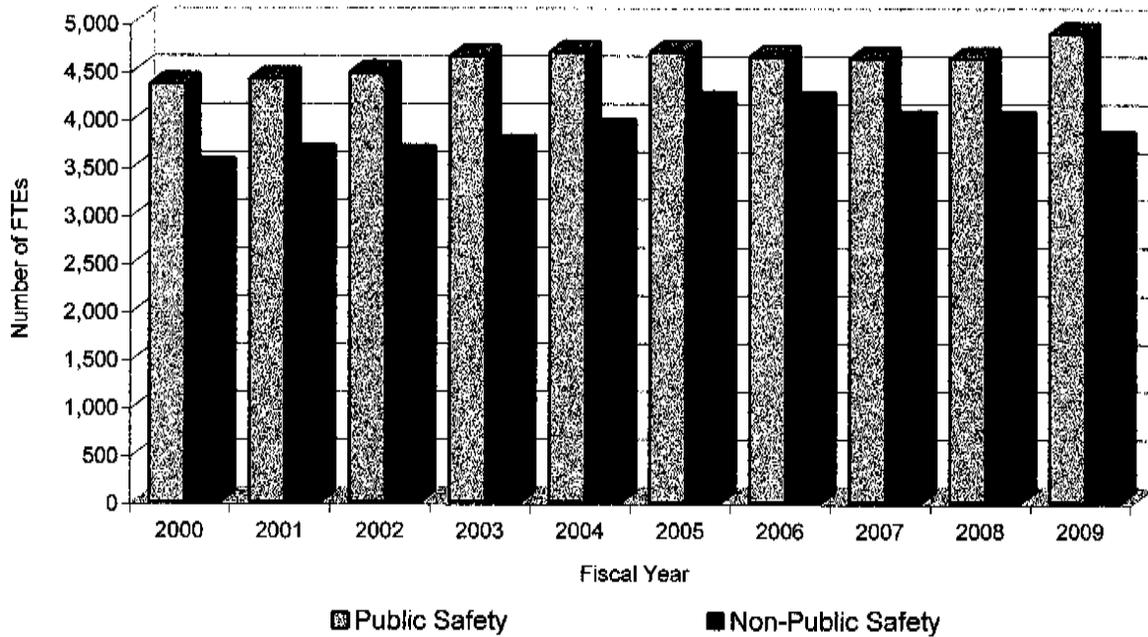


### CLASSIFIED POSITIONS

GROUP DESCRIPTION	FISCAL YEAR 2006-07	FISCAL YEAR 2007-08	FISCAL YEAR 2008-09	PERCENT OF TOTAL	CHANGE
General Employees	2,410	2,293	2,217	27.5%	-76
Police Officers	1,558	1,636	1,713	21.4%	77
Fire and Rescue	1,240	1,230	1,258	15.7%	28
Elected & Administrative	965	1,033	1,040	13.0%	7
Correctional Officers	686	684	762	9.5%	78
Professional/Technical	699	630	618	7.7%	-12
Supervisory	420	408	406	5.1%	-2
Vacancy Pool	30	20	5	0.1%	-15
<b>Total</b>	<b>8,008</b>	<b>7,934</b>	<b>8,019</b>	<b>100%</b>	<b>85</b>

# CITY OF JACKSONVILLE, FLORIDA

## PUBLIC SAFETY VS NON-PUBLIC SAFETY STAFFING (Full Time Equivalent)



### TOTAL STAFFING

Fiscal Year	Public Safety	Non-Public Safety	Total Staffing
FY 00	4,355	3,473	7,828
FY 01	4,412	3,607	8,019
FY 02	4,480	3,604	8,084
FY 03	4,646	3,705	8,351
FY 04	4,690	3,878	8,568
FY 05	4,696	4,166	8,862
FY 06	4,650	4,164	8,814
FY 07	4,630	3,969	8,599
FY 08	4,625	3,960	8,585
FY 09	4,886	3,760	8,646

# CITY OF JACKSONVILLE, FLORIDA

## INTERFUND CONTRIBUTIONS

The following analysis presents interfund contributions which are internal to the City, excluding interfund charges for services.

	TRANSFERS IN	TRANSFERS OUT	NET
<b>GENERAL FUND</b>			
General Fund - GSD	\$5,223,953	\$63,395,597	(\$58,171,644)
Total	<u>\$5,223,953</u>	<u>\$63,395,597</u>	<u>(\$58,171,644)</u>
<b>ENTERPRISE FUNDS</b>			
Solid Waste Disposal	\$20,783,952		\$20,783,952
Solid Waste Pollution Remediation	2,041,250		2,041,250
Stormwater	1,561,000		1,561,000
Public Parking	1,562,868		1,562,868
Total	<u>\$25,949,070</u>	<u>\$0</u>	<u>\$25,949,070</u>
<b>INTERNAL SERVICES FUNDS</b>			
Vehicle Replacement	\$2,689,346		\$2,689,346
Total	<u>\$2,689,346</u>	<u>\$0</u>	<u>\$2,689,346</u>
<b>SPECIAL REVENUE FUNDS</b>			
Air Pollution - EPA	\$424,263		\$424,263
Environmental Protection		\$25,000	(25,000)
Jacksonville Children's Commission	16,390,114		16,390,114
Alcohol Rehabilitation Program	343,961		343,961
Community Development Block Grant	269,408	139,600	129,808
Concurrency Management		408,188	(408,188)
JIA Area Redevelopment		4,651,165	(4,651,165)
Beach Erosion - Local	550,000		550,000
Total	<u>\$17,977,746</u>	<u>\$5,223,953</u>	<u>\$12,753,793</u>
<b>TRUST AND AGENCY FUNDS</b>			
Cecil Commerce Center	\$1,390,465		\$1,390,465
General Capital Projects	4,730,250		4,730,250
Total	<u>\$6,120,715</u>	<u>\$0</u>	<u>\$6,120,715</u>
<b>COMPONENT UNITS</b>			
Jacksonville Economic Development Comm.	\$10,658,720		\$10,658,720
Total	<u>\$10,658,720</u>	<u>\$0</u>	<u>\$10,658,720</u>
<b>TOTAL BUDGETED FUNDS</b>	<u><u>\$68,619,550</u></u>	<u><u>\$68,619,550</u></u>	<u><u>\$0</u></u>

# **CITY OF JACKSONVILLE, FLORIDA**

## **ANTICIPATED GRANTS**

Each year the City of Jacksonville operates a number of grant programs which are funded by contributions from the Federal and State governments as well as other governments and non-profit and for profit entities. The City's participation in these programs typically is governed by separate contractual agreements with the cognizant funding agencies.

Although these programs are omitted from the Annual Budget, the following schedule is presented in order to provide the reader with an overview of the City's participation in these programs. It should be noted that the figures shown are estimates.

## ANTICIPATED GRANTS

<u>Department/ Division</u>	<u>Project Title</u>	<u>Organization Name</u>	<u>Project Description</u>	<u>Grant Amount</u>	<u>Match Amount</u>	<u>Overmatch Amount</u>	<u>Total Amount</u>
Environmental and Compliance Department\Environmental Quality Division	Asbestos	Florida Department of Environmental Protection	The US EPA regulates the hazardous air pollutant Asbestos via NESHAPS.	\$13,604	\$0	\$0	\$13,604
Environmental and Compliance Department\Environmental Quality Division	Particulate 103 Grant	Environmental Protection Agency	This grant supports EQD efforts to collect and QA/QC particulate matter as monitored in Duval County, thus assessing compliance with the National Ambient Air Quality Standards.	\$70,000	\$0	\$0	\$70,000
Environmental and Compliance Department\Environmental Quality Division	Ambient Air Monitoring	Florida Department of Environmental Regulation	This contract supports EQD ambient air monitoring efforts throughout Duval County. Specifically, these funds help EQD operate, maintain, and QA/QC the ambient air quality data collected at eleven sites throughout the County.	\$82,739	\$0	\$0	\$82,739
Environmental and Compliance Department\Environmental Quality Division	Ambient Air Monitoring (revised 05/07/08)	Florida Department of Environmental Protection	This contract supports EQD ambient air monitoring efforts throughout Duval County. Specifically, these funds help EQD operate, maintain, and QA/QC ambient air quality data collected at eleven sites throughout the County.	\$172,246	\$0	\$0	\$172,246
Environmental and Compliance Department\Environmental Quality Division	Monitoring Demonstration Study	U.S. Dept of Homeland Security	Please call the Division Chief, Vince Seibold (630-1212 ext.3118) or Steve Pace Sr. Env. Engineering Mgr. (630-1212 ext 3133) for specifics.	\$245,000	\$0	\$0	\$245,000
Environmental and Compliance Department\Environmental Quality Division	Storage Tank Compliance Inspections	Florida Department of Environmental Protection	Inspect above and below ground petroleum storage tanks in Duval County to prevent contamination of municipal and private drinking water sources.	\$518,000	\$0	\$0	\$518,000
Environmental and Compliance Department\Environmental Quality Division	Title V	Florida Department of Management Services	This contract provides support for the EQD permitting of all major air pollution sources in Duval County, their inspection, their CEM evaluation, and complaint response.	\$622,392	\$0	\$0	\$622,392
Environmental and Compliance Department\Environmental Quality Division	Air Pollution Tag Fee	Florida Department of Environmental Protection	This funding supports EQD's air pollution control efforts	\$641,691	\$0	\$0	\$641,691

## ANTICIPATED GRANTS

<u>Department / Division</u>	<u>Project Title</u>	<u>Organization Name</u>	<u>Project Description</u>	<u>Grant Amount</u>	<u>Match Amount</u>	<u>Overmatch Amount</u>	<u>Total Amount</u>
Central Operations Department\Office of the Director	Public Safety Grant	United Against Illegal Guns Support Fund	Creates a Mayors Against Illegal Guns Regional Coordinator Position	\$75,000	\$0	\$0	\$75,000
Environmental and Compliance Department\Environmental Quality Division	Gasoline Storage Tank Cleanup	Florida Department of Environmental Protection	This contract with the Florida Department of Environmental Protection is to oversee the cleanup of petroleum contaminated sites in Duval County, thus protecting the current and future sources of drinking water.	\$1,300,000	\$0	\$0	\$1,300,000
Fire and Rescue Department\Emergency Preparedness Division	Community Emergency Response Teams (CERT)	U.S. Dept of Homeland Security	Funds allocated to recruit and train citizens to be prepared for emergency situations in their community and neighborhoods.	\$13,000	\$0	\$0	\$13,000
Fire and Rescue Department\Emergency Preparedness Division	State Homeland Security Grant (SHSGP)	U.S. Dept of Homeland Security	Funds to improve the ability of Duval County first responders/receivers to prevent and respond to terrorist attacks using chemical, biological, radiological, nuclear or explosive weapons (WMDs).	\$140,000	\$0	\$0	\$140,000
Fire and Rescue Department\Emergency Preparedness Division	Metropolitan Medical Response Systems (MMRS)	U.S. Dept of Homeland Security	Funds to prepare Duval County for terrorist events that involve radiological, biological and explosive agents, as well as epidemic disease outbreaks, large scale hazardous material accidents and major natural disasters.	\$300,000	\$0	\$0	\$300,000
Fire and Rescue Department\Emergency Preparedness Division	Urban Area Security Initiative (UASI)	U.S. Dept of Homeland Security	Federal funds to address unique planning, equipment, training and exercise needs in high-threat, high-density urban areas.	\$6,000,000	\$0	\$0	\$6,000,000
Fire and Rescue Department\Fire Operations Division	Hazardous Materials Team Sustainment Grant	U.S. Department of Homeland Security	Funds allocated through Homeland Security to provide sustainment of the Hazardous Materials Team. Training and Equipment are provided.	\$65,000	\$0	\$0	\$65,000
Fire and Rescue Department\Fire Operations Division	Urban Search and Rescue Team Sustainment Grant	U.S. Department of Homeland Security	Funding through the Department of Homeland Security to sustain the Urban Search and Rescue Team of JFRD.	\$189,795	\$0	\$0	\$189,795
Fire and Rescue Department\Rescue Division	EMStar Grant	Florida Department of Health	Funds allocated for technology upgrades to enhance and improve pre-hospital emergency medical services to the citizens of Duval County.	\$75,000	\$0	\$0	\$75,000

## 2008-2009 ANNUAL BUDGET

## ANTICIPATED GRANTS

<u>Department/ Division</u>	<u>Project Title</u>	<u>Organization Name</u>	<u>Project Description</u>	<u>Grant Amount</u>	<u>Match Amount</u>	<u>Overmatch Amount</u>	<u>Total Amount</u>
Fire and Rescue Department/Rescue Division	EMS County Award	Department of Health and Human Services	Funds allocated from the Department of Health to enhance and improve pre-hospital emergency medical services to the citizens of Duval County.	\$235,900	\$0	\$0	\$235,900
Jacksonville Sheriff's Office	Beaches Analyst Project	Florida Department of Law Enforcement	Adds a Public Safety Analyst to the JSO's Crime Analysis Unit to work with the Atlantic Beach, Neptune Beach and Jacksonville Beach police departments to coordinate information and data sharing and collaboration.	\$51,540	\$0	\$0	\$51,540
Jacksonville Sheriff's Office	Motorcycle Safety Project	Florida Department of Transportation	Increase motorcycle safety through educational opportunities and directed deployments of Motorcycle Unit officers.	\$137,080	\$0	\$0	\$137,080
Jacksonville Sheriff's Office	DUI Enforcement Project	Florida Department of Transportation	Address traffic crashes and fatalities county wide through community educational awareness, DUI deployments and checkpoints, and additional DUI training for new police officers.	\$375,724	\$0	\$0	\$375,724
Jacksonville Sheriff's Office	Traffic Safety Covert Enforcement Program	Florida Department of Transportation	Address aggressive driving / speeding / accidents and fatalities through a combination of public education and covert enforcement.	\$519,518	\$0	\$0	\$519,518
Jacksonville Sheriff's Office	Crash Investigation Project	Florida Department of Transportation	Enhancement to Traffic Homicide Unit to enable JSO to address the dramatic rise in traffic fatalities through the use of new investigations technology and equipment.	\$533,190	\$0	\$0	\$533,190
Recreation and Community Service/Office of Juvenile Justice	Youth Mentoring Grant	US Department of Justice	This grant will be used to expand mentor training as provided by Big Brothers Big Sisters. The recreation and Community Services will handle compliance while BBBS provides the programming.	\$500,000	\$0	\$0	\$500,000
Recreation and Community Services Department/Adult Services Division	Senior Companion Program (CFDA# 94.016)	Corporation for National and Community Service	The Senior Companion Program provides at least a four hour respite period per day for caregivers of persons with Alzheimer's disease or related dementia.	\$33,026	\$0	\$0	\$33,026

## ANTICIPATED GRANTS

<u>Department / Division</u>	<u>Project Title</u>	<u>Organization Name</u>	<u>Project Description</u>	<u>Grant Amount</u>	<u>Match Amount</u>	<u>Overmatch Amount</u>	<u>Total Amount</u>
Recreation and Community Services Department\Behavioral and Human Services Division	Supervised Visitation, Safe Havens for Children - CFDA# 16.527 (Safe Haven)	Department of Justice	The primary purpose of the Program is to increase safety of victims of child abuse and domestic violence by providing supervised visitation and safe exchange services.	\$237,785	\$0	\$0	\$237,785
Recreation and Community Services Department\Behavioral and Human Services Division	Ryan White Part A (Minority Aids Initiative)	Department of Health and Human Services	The City of Jacksonville first received notice that it was eligible to receive Ryan White CARE Act Title I/Part A funds in August 1994.	\$394,999	\$0	\$0	\$394,999
Recreation and Community Services Department\Behavioral and Human Services Division	HIV Emergency Relief Project Grants (CFDA# 93.914) (Ryan White Part A)	Department of Health and Human Services	Grant funding provides direct financial assistance to eligible metropolitan areas that have been most severely effected by the HIV epidemic.	\$4,492,828	\$0	\$0	\$4,492,828
Recreation and Community Services Department\Grants Compliance/Office of the Director	Edward Byrne Memorial Justice Assistance Grant Program - CFDA# 16.738 (State - FDLE - allocation share)	Bureau of Justice Assistance	Can be used to support local initiatives, technical assistance, training, personnel, equipment, supplies, contractual support, training, technical assistance, and information systems for criminal justice in six purpose areas.	\$250,000	\$0	\$0	\$250,000
Recreation and Community Services Department\Grants Compliance/Office of the Director	Edward Byrne Memorial Justice Assistance Grant Program - CFDA# 16.738	Bureau of Justice Assistance	Grant funding provides States and units of local government with funds to provide additional personnel, equipment, supplies, contractual support, training, technical assistance, and information systems for criminal justice.	\$650,000	\$0	\$0	\$650,000
Recreation and Community Services Department\Jacksonville Children's Commission	Refugee Grant	Florida Department of Children and Families	To provide childcare services to the children of refugee families as they adjust to life in a new country.	\$140,000	\$0	\$0	\$140,000
Recreation and Community Services Department\Jacksonville Children's Commission	Network for Strengthening Families	Source of Prevention FL	Strengthening Families Initiative	\$219,580	\$0	\$0	\$219,580
Recreation and Community Services Department\Behavioral and Human Services Division	Intimate Violence Enhanced Services Team (INVEST) - enhancement grant	Publix Super Markets Charities	One of the objectives of the INVEST Program is to prevent and reduce domestic homicides in Jacksonville. The program has been in operation since 1999.	\$1,500	\$0	\$0	\$1,500

## ANTICIPATED GRANTS

<u>Department/ Division</u>	<u>Project Title</u>	<u>Organization Name</u>	<u>Project Description</u>	<u>Grant Amount</u>	<u>Match Amount</u>	<u>Overmatch Amount</u>	<u>Total Amount</u>
Recreation and Community Services Department\Behavioral and Human Services Division	Critical Incident Stress Management Team (CISM)- grant	Wal - Mart Stores, Inc	The Safe Response Kits hold and organize critical supplies to help a crisis responder to assist both the victim and other team members when they arrive on the scene of a critical incident in the community (robbery, shooting, lay-offs, etc.).	\$2,500	\$0	\$0	\$2,500
Recreation and Community Services Department\Jacksonville Children's Commission	Summer Lunch Program (Summer 2009)	Florida Department of Education	Provides nutritional lunches and snacks to low-income children under 18 at qualified summer camps, child care centers, churches and Parks & Rec sites throughout the county.	\$1,400,000	\$0	\$0	\$1,400,000
Duval County Health Department	Duval County Health Department Expansion of Hospital Emergency Room Alternatives Program	Florida Department of Health	The Expansion will increase targeted clinical assessment and financial eligibility outreach services, increase chronic disease management services, and expand primary care access for patients with no medical home and who unnecessarily use hospital ER's.	\$650,000	\$289,900	\$0	\$939,900
Environmental and Compliance Department\Environmental Quality Division	EPA 105 Grant, Air Pollution Control Program Maintenance Grant	Environmental Protection Agency	The grant allows EQD to meet a variety air pollution related requirements and perform related tasks.	\$561,562	\$424,263	\$0	\$985,825
Environmental and Compliance Department\Mosquito Control Division	State 1 Funds	FL Department of Agriculture and Consumer Services	Matching funds are authorized by Chapter 388, Florida Statutes to participating mosquito control district sand county programs certified FDACS.	\$37,000	\$37,000	\$0	\$74,000
Fire and Rescue Department\Emergency Preparedness Division	Citizen Corps Program (CCP)	DHS/FEMA/Florida Division of Emergency Management	Funds to promote volunteer service activities that support homeland security and community safety throughout Duval County. There are currently eight Citizen Corps programs throughout the area.	\$13,000	\$13,000	\$25,860	\$51,860

## ANTICIPATED GRANTS

<u>Department/ Division</u>	<u>Project Title</u>	<u>Organization Name</u>	<u>Project Description</u>	<u>Grant Amount</u>	<u>Match Amount</u>	<u>Overmatch Amount</u>	<u>Total Amount</u>
Fire and Rescue Department\Emergency Preparedness Division	Emergency Management Preparedness & Assistance (EMPA)	Florida DCA Division of Emergency Management	Funds created by the Florida Legislature in 1993 to implement necessary improvements in the emergency management programs state-wide. These funds benefit preparation for catastrophic events throughout Duval County.	\$103,000	\$103,000	\$0	\$206,000
Fire and Rescue Department\Emergency Preparedness Division	Hazard Analysis Agreement	Florida DCA Division of Emergency Management	Funds from State of Florida to identify and conduct on-site evaluation of facilities in Duval County that house hazardous materials.	\$22,000	\$22,000	\$21,900	\$65,900
Fire and Rescue Department\Emergency Preparedness Division	Emergency Management Performance Grant (EMPG)	U.S. Dept of Homeland Security	Federal funds awarded through the State's Emergency Management Division to local jurisdictions to prepare for catastrophic events.	\$86,000	\$86,000	\$0	\$172,000
Fire and Rescue Department\Support Service Division	Infrastructure Protection Program - Port Security Grant Program	U.S. Department of Homeland Security	This grant will provide funding to develop and construct a NFPA Class A CBRNE capable fire suppression boat.	\$4,110,525	\$456,725	\$0	\$4,567,250
Jacksonville Sheriff's Office	Integrated Traffic and Public Safety Analysis Project	Florida Department of Transportation	Addition of a Public Safety Analyst to the Crime Analysis Unit of the Jacksonville Sheriff's Office to provide in-depth analysis and information on traffic-related data and incidents. Year 3 of a 3-year grant.	\$27,028	\$25,828	\$0	\$52,856
Planning and Development Department\Community Planning Division	Woodstock Park	Community Development Block Grant	Renovation of ball field and lights	\$100,000	\$50,000	\$0	\$150,000

**ANTICIPATED GRANTS**

<u>Department/ Division</u>	<u>Project Title</u>	<u>Organization Name</u>	<u>Project Description</u>	<u>Grant Amount</u>	<u>Match Amount</u>	<u>Overmatch Amount</u>	<u>Total Amount</u>
Planning and Development Department\Community Planning Division	Norman Studios (Int. Design)	Community Development Block Grant	Interior renovations	\$50,000	\$50,000	\$0	\$100,000
Planning and Development Department\Community Planning Division	Castaway Island Dredge	Florida Inland Navigation District FUND	Construction of dredge project	\$450,000	\$450,000	\$0	\$900,000
Planning and Development Department\Community Planning Division	Intracoastal Boat Ramp Acquisition of Parking Lot	Florida Inland Navigation District FUND	Acquisition of land	\$267,000	\$267,000	\$0	\$534,000
Planning and Development Department\Community Planning Division	Michael Scanlon Boat Ramp	Florida Inland Navigation District FUND	New restroom, lighting and overflow parking	\$220,000	\$220,000	\$0	\$440,000
Planning and Development Department\Community Planning Division	Harborview Boat Ramp	Florida Inland Navigation District FUND	New floating docks, new restroom	\$200,000	\$200,000	\$0	\$400,000
Planning and Development Department\Community Planning Division	Sister Creek Canoe Launch Phase II	Florida Inland Navigation District FUND	Construction of floating dock	\$75,000	\$75,000	\$0	\$150,000

## ANTICIPATED GRANTS

<u>Department/ Division</u>	<u>Project Title</u>	<u>Organization Name</u>	<u>Project Description</u>	<u>Grant Amount</u>	<u>Match Amount</u>	<u>Overmatch Amount</u>	<u>Total Amount</u>
Recreation and Community Services Department\Adult Services Division	Special Programs for the Aging _ Title III, Part B Special Programs for the Aging _ Title III, Part C Nutrition Services Incentive Program	Florida Health and Human Services	The Jacksonville Senior Services Program operates 19 senior citizen centers offering a comprehensive array of services. The Match and Overmatch required have been appropriated in the Mayor's FY 09 Budget in a separate line item.	\$1,250,832	\$108,338	\$0	\$1,359,170
Recreation and Community Services Department\Adult Services Division	Foster Grandparent Program (CFDA# 94.011)	Corporation for National and Community Service	The Jacksonville Foster Grandparent Program provides meaningful volunteer opportunities to more than 80 low income senior citizens to render nurturing and educational support to children who have special needs, or who are considered "at risk".	\$366,354	\$36,635	\$44,411	\$447,400
Recreation and Community Services Department\Adult Services Division	Retired Senior Volunteer Program (RSVP) - CFDA# 94.002	Corporation for National and Community Service	The Retired Senior Volunteer Program (RSVP) is a nationwide program that promotes civic engagement of people, age 55+, to meet various community needs for the betterment of the community and enhancement of their own independent and productive lives.	\$83,797	\$25,139	\$107,861	\$216,797
Recreation and Community Services Department\Adult Services Division	Respite for Elders Living in Everyday Families (RELIEF) - CSFA# 65.006	Department of Elder Affairs	The RELIEF program provides on average 12,734 hours annually of evening respite care for caregivers and companionship services for frail elderly citizens in Duval County.	\$88,250	\$0	\$15,500	\$103,750
Recreation and Community Services Department\Jacksonville Public Library	LSTA Volunteers As Special Educators (VASE)	Florida Dept. of State Division of Library and Information Services	This program was developed by the Jacksonville Public Library Center for Adult Learning to expand and improve adult literacy services (ABE and ESOL) to the Jacksonville community through volunteer development and support.	\$64,672	\$29,522	\$0	\$94,194
Recreation and Community Services Department\Military Affairs, Veterans, & Disabled Services Division	Homeless Veterans Reintegration Project	Department of Labor	Grant provides housing opportunities, employment and medical screening for transitioning homeless veterans in Duval County. The grant can be renewed for a three-year amount up to \$1 million total. First year grant authorized 07/01/07 - 06/30/08.	\$298,997	\$29,899	\$0	\$328,896

**ANTICIPATED GRANTS**

<u>Department/ Division</u>	<u>Project Title</u>	<u>Organization Name</u>	<u>Project Description</u>	<u>Grant Amount</u>	<u>Match Amount</u>	<u>Overmatch Amount</u>	<u>Total Amount</u>
Supervisor of Elections	Election Reform Payment-HAVA	State Division of Elections	Federal funds awarded through the State's Division of Elections for county voter education and mass mailings.	\$145,000	\$21,750	\$0	\$166,750
				<u>Grant Total Amount</u>	<u>Match Amount</u>	<u>Overmatch Amount</u>	<u>Total Amount</u>
				\$29,968,654	\$3,020,999	\$215,532	\$33,205,185



# CITY OF JACKSONVILLE, FLORIDA

## GENERAL FUNDS

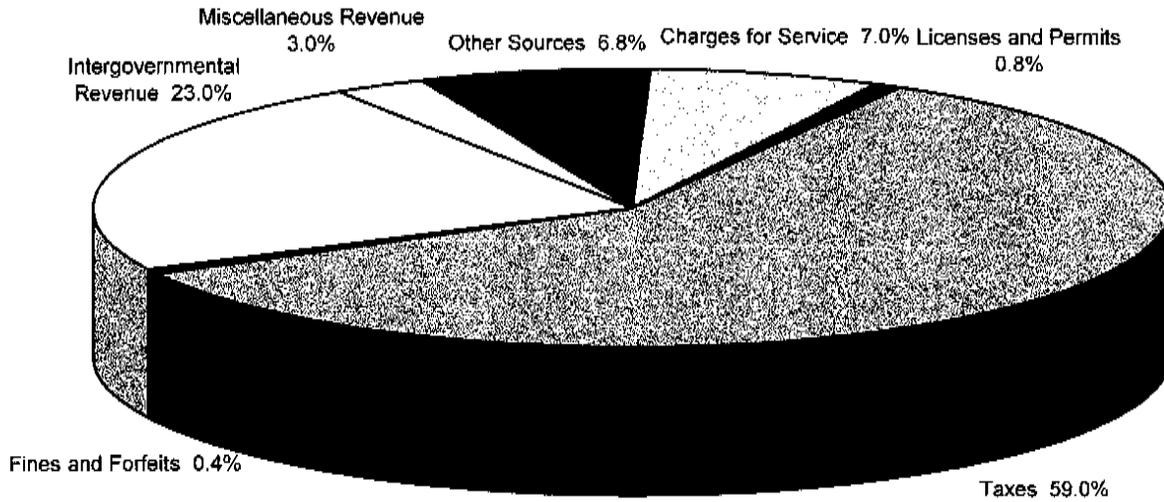
### Summary of Subfunds

S/F Description	Personnel Expenses	Operating Expenses	Capital Outlay	Debt Service	Grants and Aids	Other Uses	FY 09 Budgeted
011 General Fund-GSD	499,967,243	230,299,824	9,812,636	74,988,708	34,597,216	121,775,862	971,441,489
012 Mosquito Control State 1	28,044	320,979	31,437				380,460
015 Property Appraiser	7,390,157	1,962,366	1				9,352,524
016 Clerk of the Court	1,941,956	1,306,923	1			1,300,564	4,549,444
017 Tax Collector	9,857,217	3,941,862	1,699,106				15,498,185
018 Emergency Reserve						38,602,251	38,602,251
019 Public Safety Initiative	461,016	764,664			9,968,735		11,194,415
Total General Funds	519,645,633	238,596,618	11,543,181	74,988,708	44,565,951	161,678,677	1,051,018,768

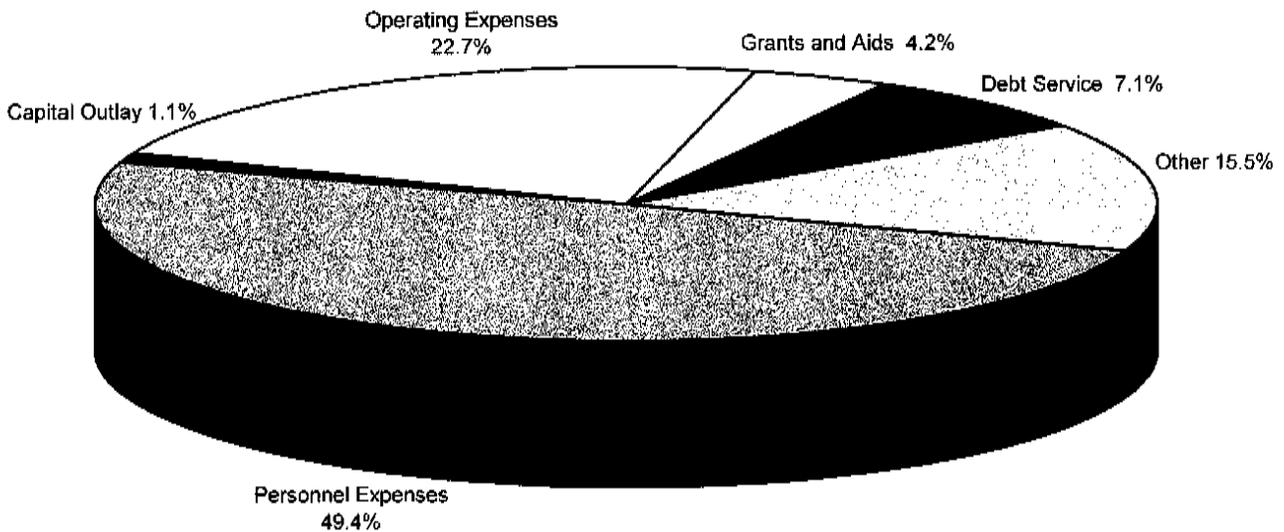
# CITY OF JACKSONVILLE, FLORIDA

## GENERAL FUNDS

### REVENUE SOURCES



### EXPENDITURES BY CATEGORY



## CITY OF JACKSONVILLE, FLORIDA

### SF 011 GENERAL FUND - GSD

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
TAXES	561,350,706	577,106,948	619,920,236	42,813,288	7.4%
LICENSES AND PERMITS	7,531,796	8,230,457	8,583,947	353,490	4.3%
INTERGOVERNMENTAL REVENUE	238,698,053	250,665,676	241,262,312	-9,403,364	-3.8%
CHARGES FOR SERVICES	49,268,620	57,241,245	60,726,152	3,484,907	6.1%
FINES AND FORFEITS	4,645,006	5,039,041	4,696,846	-342,195	-6.8%
MISCELLANEOUS REVENUE	32,270,529	29,722,299	27,425,503	-2,296,796	-7.7%
OTHER SOURCES	17,202,266	9,277,172	8,826,493	-450,679	-4.9%
	<u>910,966,976</u>	<u>937,282,838</u>	<u>971,441,489</u>	<u>34,158,651</u>	<u>3.6%</u>
<b>EXPENDITURES</b>					
PERSONNEL EXPENSES	463,339,350	484,562,956	499,967,243	15,404,287	3.2%
OPERATING EXPENSES	208,089,197	212,687,178	230,299,824	17,612,646	8.3%
CAPITAL OUTLAY	10,846,446	7,620,310	9,812,636	2,192,326	28.8%
DEBT SERVICE	324,256	75,000	1,101,322	1,026,322	1368.4%
GRANTS AND AIDS	36,325,090	34,247,686	34,597,216	349,530	1.0%
OTHER USES	183,136,887	198,089,708	195,663,248	-2,426,460	-1.2%
	<u>902,061,226</u>	<u>937,282,838</u>	<u>971,441,489</u>	<u>34,158,651</u>	<u>3.6%</u>

The General Fund - General Services District (GSD) is a major component of the City's budget and includes most basic municipal services and those that are not required to be accounted for in another subfund. Aside from special revenue funds and trust funds, which have been established to account for revenue that is restricted to special uses, virtually all of the City's revenue from taxes, licenses and permits, state-shared revenue distributions and charges for municipal services are accounted for in the General Fund - GSD. Revenue streams in the General Fund -GSD may have some limitations imposed on them; however most may be appropriated for any lawful purpose.

The total General Fund - GSD budget for FY 09 is \$971,441,489, which is an increase of \$34,158,651 or 3.6% from the original budget from the prior year. Over 64.7% of General Fund revenue comes from taxes and licenses and permits, with Ad Valorem taxes representing 48.9% of total revenue. As has been the case in recent years, the emphasis remains on Public Safety. Over half (50.7%) of General Fund - GSD expenditures are being allocated to the Office of the Sheriff and the Fire and Rescue Department.

#### Revenues

Taxes consist of Ad Valorem taxes, Sales and Use Taxes, Franchise Fees and Utility Service Taxes. The FY 09 Ad Valorem estimate is actually expected to decrease from the prior year by a little over \$4 million. This is in reaction to the property tax reform efforts in Tallahassee. This reduction is offset by an increase in Franchise Fees of \$39.3 million. This increase is a result of the first full year's implementation of the city's franchise fee on electricity, water and sewer services. Utility Service Taxes also increased in FY 09 by \$7.6 million which is due to increases in the contribution from JEA of \$8.9 million and \$700,000 in other taxes which is offset slightly by a reduction of \$2.0 million in Communication Service Taxes.

Licenses and Permits (Business Taxes) include Charitable and Occupational Licenses, Street Vending Registration Fees and Refueling Permits. The largest portion of this revenue is in Occupational Licenses for the City. This area accounts for the increase in this area.

## CITY OF JACKSONVILLE, FLORIDA

Intergovernmental Revenue encompasses all forms of state shared revenues as well as contributions from Component Units such as JEA. The decrease is being driven by anticipated reductions in State shared revenues including reductions in County & Municipal sale tax revenues of \$4.6 million and State shared ½ cent sales tax revenues of \$5.8 million. These are offset by a \$1.4 million increase in Contributions from Component Units.

Charges for Services represents the various fees that are charged for services provided by General Fund departments. The major departmental revenues in this are include Fire & Rescue department Ambulance Services revenue contributing \$15.7 million of the total and \$1.2 million of the increase, various Office of the Sheriff revenues including inmate services, off duty reimbursement, alarm & incident fees and reimbursements from other agencies for police services. These contributed \$15.5 million of the total and \$1.2 million of the increase. This area also includes the revenue generated by Indirect Cost allocation which makes up \$15 million of the total budget and \$1 million of the total increase.

Fines and Forfeits includes such County fines as Traffic Fines, Sheriffs Fines and Estreatures, Faulty Equipment Compliance Fees, Civil Fines and Penalties, Code Violations, Animal Care & Control Civil Penalties and Parking Fines. The decrease in this area is being driven by a \$208,229 reduction in Fines & Estreatures estimates, a \$104,518 reduction in Criminal Justice Education fines.

Miscellaneous Revenue encompasses a wide variety of revenues including but not limited to Concession Sales, Earnings on Investments, Nuisance Abatement, Rental of City Facilities, SMB Public Building Charges and Reimbursement for FDOT Streetlight Maintenance. The largest component of revenue section is Investment Pool Earnings. It makes up over \$9.5 million of the total and \$2.2 million of the change from the prior year.

Other Sources includes transfers into the General Fund from other subfunds and Banking Fund Loan proceeds. Of the \$8.8 million total \$5.5 million are transfers from other funds. The largest of these is a transfer from the JIA redevelopment taxing district of \$4.65 million. The remaining \$3.3 million represents the funding side of any of the FY 09 approved capital expenditures that will be borrowed from the Banking Fund. The detail of which will appear in the Capital Outlay discussion section.

### Expenditures

Personnel Expense experienced a 3.2% increase that includes annual increases in employee salaries and associated benefits which is clouded by two big changes in personnel. During the budget process 202 positions were moved into the newly established Stormwater subfund (subfund 461) and 202 positions were added to this subfund as part of the Public Safety Initiative in the Office of the Sheriff. Outside of these two large FTE changes, Workers Compensation Insurance costs went down by \$2.8 million, Leave Sellback was reduced by \$1.2 million and deferred compensation contributions by the City were discontinued for a savings of \$598,211.

Operating Expense saw a net increase that is caused by several City Council adjustments that placed a \$20.6 million lapse or negative budget amount in all operating areas exclusive of the Fire and Rescue Department and the Sheriff's Office in the FY 08 budget. Since these amounts were removed in FY 09 it appears that the budget increased by \$20.6 million. This positive budget impact is offset by reductions in various areas. There were reductions in Repairs & Maintenance of \$1.5 million, Contractual Services to the Gator Bowl Association of \$425,000, Equipment Rentals of \$1 million and nearly \$1 million in various supply lines. There was a significant effort to reclassify expenses out of Miscellaneous Services and Charges into more accurate areas. This effort created a budget shift of \$10.6 million out of Miscellaneous Services & Charges into other areas within this category. This effort as no net budget impact.

Capital Outlay funding consists of \$3.6 million for library materials, \$2.6 million for public buildings improvements, \$3.3 million for equipment including computer hardware/software for Fire & Rescue and the Office of the Sheriff as well as various smaller capital items.

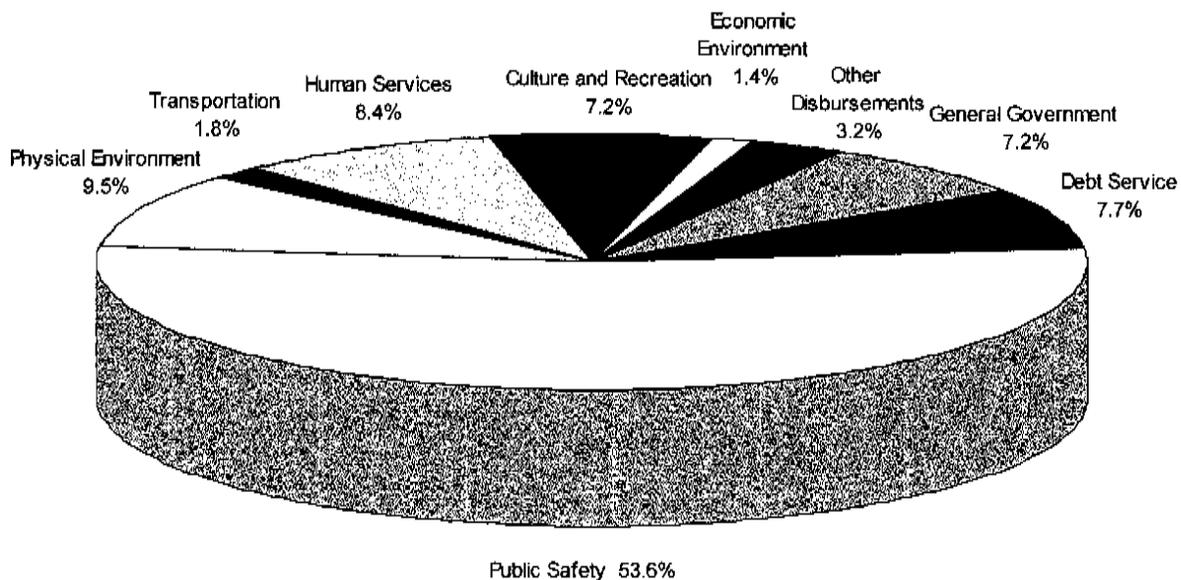
## CITY OF JACKSONVILLE, FLORIDA

Debt Service includes funding for Fiscal Agent Fees. This amount significantly increased in FY 09 due a reclassification of debt costs from Other Uses to Fiscal Agent Fees line item.

Grants and Aids includes monies budgeted for Public Service Grants and a contribution to Shands Medical Center - Jacksonville. The slight increase in this area is for local matches needed for some grants.

Other Uses includes Debt Service both interest and principal, Intra/Interfund Transfers, Indirect Cost allocations, Supervision Allocations, Designated/Undesignated Contingencies and Transfers to Component Units. The net decrease of \$2.4 million is made up of \$7.2 million increase in Transfers Out to other funds for pay-go applications and the Public Safety Initiative (subfund 019) which was established this budget year. This increase is offset by a \$7.9 million reduction in debt service costs and \$2.8 million in contingencies. A portion of the debt service costs were moved to the Stormwater subfund (subfund 461) during this budget cycle and the City Council contingencies that were set up in FY 08 were removed.

The graph below shows the budgeted expenditures by function for FY 09. The emphasis on police and fire services is evident by the fact that over half of the city's budget is spent on public safety activities.



## CITY OF JACKSONVILLE, FLORIDA

### SF 012 MOSQUITO CONTROL STATE 1

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
INTERGOVERNMENTAL REVENUE	37,000	37,000	35,000	-2,000	-5.4%
MISCELLANEOUS REVENUE	37,575	21,953	43,461	21,508	98.0%
OTHER SOURCES	225,548	89,013	301,999	212,986	239.3%
	300,123	147,966	380,460	232,494	157.1%
<b>EXPENDITURES</b>					
PERSONNEL EXPENSES	4,119	28,610	28,044	-566	-2.0%
OPERATING EXPENSES	3,529	119,356	320,979	201,623	168.9%
CAPITAL OUTLAY	0	0	31,437	31,437	
	7,648	147,966	380,460	232,494	157.1%

Mosquito Control State 1 subfund is granted by Chapter 388.341 F.S. and funds are allocated to the Mosquito Control Division upon submission of a detailed budget for mosquito control and permanent improvements approved by the Florida Department of Agriculture and Consumer Services.

#### Revenues

Intergovernmental Revenue is comprised of the State of Florida Grant received to help Duval County control the mosquito and arthropod population. The state financial assistance was reduced by \$2,000 for FY 09.

Miscellaneous Revenue is comprised of a few revenue streams such as reimbursement for mosquito control aerial spraying in surrounding counties, sentinel chicken program fees, and other minor fee enhancements. Revenues doubled between FY 08 and FY 09 which is more in line with historical revenue trends.

The Other Sources increase is attributable to utilization of all fund balance monies for subfund 012 as required by state statute.

#### Expenses

Operating Expenses increase from \$199,356 in FY 08 to \$320,979 in FY 09 which is a \$201,623 increase. The increase occurred in Other Operating Supplies which will be utilized to assist in purchasing chemicals for aerial spraying operations. In addition, this funding must be used as required by state statute and not lapse into fund balance.

Capital Outlay expenses were budgeted in FY 09 for \$31,437 for the purchase of mobile equipment and other aerial sprayer parts for the division.

## CITY OF JACKSONVILLE, FLORIDA

SF 015 PROPERTY APPRAISER

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
CHARGES FOR SERVICES	255,695	256,390	349,038	92,648	36.1%
MISCELLANEOUS REVENUE	71,624	87,161	68,037	-19,124	-21.9%
OTHER SOURCES	9,153,738	8,951,810	8,935,449	-16,361	-0.2%
	<u>9,481,057</u>	<u>9,295,361</u>	<u>9,352,524</u>	<u>57,163</u>	<u>0.6%</u>
<b>EXPENDITURES</b>					
PERSONNEL EXPENSES	6,893,578	7,260,181	7,390,157	129,976	1.8%
OPERATING EXPENSES	2,078,381	2,035,179	1,962,366	-72,813	-3.6%
CAPITAL OUTLAY	164,564	1	1	0	0.0%
	<u>9,136,524</u>	<u>9,295,361</u>	<u>9,352,524</u>	<u>57,163</u>	<u>0.6%</u>

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 is governed by the Florida Statutes and the Jacksonville Municipal Code.

Per 193.1142 of the Florida Statute, The Department of Revenue is responsible for reviewing and approving the Property Appraiser assessment roll on a yearly basis. However, funding for the Property Appraiser is mainly through the General Fund.

### Revenues

Charges for Services have an increase of \$92,648. This increase includes \$891 for Florida Inland Navigation and \$11,757 for St. Johns Water Management District. These revenues are based on a percentage of taxes and liens collected by Duval County. The largest increase of \$80,000 is for Community Development Districts. This new fee is for services related to community association dues and Non Ad-Valorem assessments.

Miscellaneous Revenue decreased by \$19,124. This is for Investment Pool Earnings.

### Expenditures

Operating Expenses decreased by \$72,813. This is a result of a net decrease of \$55,550 in Internal Service allocations, a decrease of \$12,022 in Professional Services and a decrease in Travel of \$3,630.

## CITY OF JACKSONVILLE, FLORIDA

SF 016 CLERK OF THE COURT

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
CHARGES FOR SERVICES	6,771,192	6,816,147	4,490,332	-2,325,815	-34.1%
MISCELLANEOUS REVENUE	15,419	40,000	59,112	19,112	47.8%
	6,786,611	6,856,147	4,549,444	-2,306,703	-33.6%
<b>EXPENDITURES</b>					
PERSONNEL EXPENSES	1,795,417	1,946,575	1,941,956	-4,619	-0.2%
OPERATING EXPENSES	995,407	1,275,237	1,306,923	31,686	2.5%
CAPITAL OUTLAY	1,850	1	1	0	0.0%
OTHER USES	3,946,158	3,634,334	1,300,564	-2,333,770	-64.2%
	6,738,832	6,856,147	4,549,444	-2,306,703	-33.6%

Per Article 5 of the Florida Constitution and Section 28 of the Florida Statutes, the Clerk is the official recorder of all instruments that may, by law, be recorded in the county. Examples of these instruments include deeds, marriage licenses, documentary stamps etc. A fee of \$10 for the first page and \$8.50 for each additional page is charged each time a document is recorded by the Clerk. Due to Article 5 Revision 7, the County is now responsible for paying expenses related to non-court functions. The County is responsible for providing facilities, maintenance, utilities, security and communications.

### Revenues

Charges for Services decreased \$2,235,818 as a result of a decrease in Recording Fees that was caused by a slow down in the housing market. Also, the State eliminated the 1% Doc Stamps that was collected by the County.

Miscellaneous Revenue increased by \$19,112. This revenue category relates to Court Cost Compliance and was not budgeted in FY 08. The increase was offset slightly by a decrease in Investment Pool Earnings.

### Expenditures

Other Uses decreased by \$2,333,770. This is made up of a decrease of \$2,107,486 (a direct result of the decrease in Charges for Services noted above), that was to be transferred to the General Fund. There was also a decrease of \$181,000 for Administrative costs allocated from the Clerks State funded operation. The Indirect Cost allocation to the Clerk also decreased by \$45,284.

## CITY OF JACKSONVILLE, FLORIDA

### SF 017 TAX COLLECTOR

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
CHARGES FOR SERVICES	7,239,048	7,491,514	7,972,824	481,310	6.4%
MISCELLANEOUS REVENUE	97,733	77,757	1,857,740	1,779,983	2289.2%
OTHER SOURCES	9,364,705	6,608,072	5,667,621	-940,451	-14.2%
	16,701,485	14,177,343	15,498,185	1,320,842	9.3%
<b>EXPENDITURES</b>					
PERSONNEL EXPENSES	9,817,594	10,014,786	9,857,217	-157,569	-1.6%
OPERATING EXPENSES	3,871,866	4,162,554	3,941,862	-220,692	-5.3%
CAPITAL OUTLAY	870,082	3	1,699,106	1,699,103	6766.7%
	14,559,542	14,177,343	15,498,185	1,320,842	9.3%

The Duval County Tax Collector provides governmental services through determination, collection, and distribution of all taxes, fees and service charges required by local ordinance and State law. This service will be provided to customers in the most courteous, effective and cost-effective method possible.

#### Revenues

Charges for Services have a net increase of \$481,310. The increase is primarily attributable to a \$675,000 increase for Tax Redemption Fees and \$229,324 from Other Sources (now budgeted in this revenue line) that is for a Reimbursement from Building and Zoning. This was offset by a decrease of \$506,007 for Tag Registration that was attributable to large car dealerships going outside the County to process Tags.

Miscellaneous Revenue increase is attributable to an increase for Investment Pool Earnings of \$1,711,478

These funds were in the Tax Collector's bank account and transferred to the City for (3) three capital projects.

Other Sources decreased because the Reimbursement from Building and Zoning was reclassified to Charges for Services. In addition, the Contribution from the General Fund decreased by \$719,615.

#### Expenditures

Operating Expenses had a net decrease of \$220,692 resulting from a change in the method of allocating information technology charges from a per capita to a per device basis.

Capital Outlay increased by \$1,699,105 for capital expenditures. These expenditures are for Imaging Equipment (\$511,478), Archiving Of Old Documents (\$750,000) and Replace Surveillance Systems at Branch Locations (\$450,000).

## CITY OF JACKSONVILLE, FLORIDA

### SF 018 EMERGENCY RESERVE

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
MISCELLANEOUS REVENUE	0	0	1,602,251	1,602,251	
OTHER SOURCES	0	40,000,000	37,000,000	-3,000,000	-7.5%
	0	40,000,000	38,602,251	-1,397,749	-3.5%
<b>EXPENDITURES</b>					
OTHER USES	0	40,000,000	38,602,251	-1,397,749	-3.5%
	0	40,000,000	38,602,251	-1,397,749	-3.5%

This subfund was established as part of the FY 08 budget ordinance (Ord No. 2007-813-E). In prior years contingency funds were set aside within the General Fund – GSD. Being within the General Fund – GSD, these funds ran the risk of being drawn down if the actual expenditures outpaced the actual revenues. To add another layer of protection to these monies before they can be accessed these funds were moved out of the General Fund – GSD into a separate subfund.

#### Revenues

Miscellaneous Revenues consist of the projected amount of interest income that will be earned on the total cash balance of this subfund as seen in Other Sources.

Other Sources represents the total amount of cash in the subfund at the end of the prior fiscal year. The \$3 million decrease occurred as part of a transaction during FY 08 to fund overtime in the Office of the Sheriff.

#### Expenditures

Other Uses represents a cash carryover entry to balance the subfund. This amount will fall into the subfund fund balance at the end of FY 09.

## CITY OF JACKSONVILLE, FLORIDA

### SF 019 PUBLIC SAFETY INITIATIVE

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
OTHER SOURCES	0	0	11,194,415	11,194,415	
	0	0	11,194,415	11,194,415	
<b>EXPENDITURES</b>					
PERSONNEL EXPENSES	0	0	461,016	461,016	
OPERATING EXPENSES	0	0	764,664	764,664	
GRANTS AND AIDS	0	0	9,968,735	9,968,735	
	0	0	11,194,415	11,194,415	

This subfund was established as part of the FY 09 budget ordinance (Ord No. 2008-555-E). What has been dubbed "The Jacksonville Journey" is a comprehensive community wide anti crime initiative that was approved in the FY 09 budget. It has been launched to focus on crime prevention as well as boosting law enforcement efforts to arrest those responsible for committing crime. The Journey provides funding to keep children safe and involve them in positive activities, including expanded early literacy programs, supervised after-school guidance and recreational programs and expanded activities during the summer. It also dedicates funding to expand existing juvenile crime prevention programs and for programs that will help ex-offenders make the transition to being productive citizens again.

#### Revenues

Other Sources represents a transfer from the General Fund – GSD to fund the Public Safety Initiative (Jacksonville Journey).

#### Expenditures

Personnel Expenses consists of funding for part-time employees including \$250,000 for the summer job program and \$211,016 for School Recreation Leagues.

Operating Expenses consists of contractual services funding including \$363,000 for DART code compliance and \$401,664 for School Recreation Leagues.

Grants and Aids is made up of various contributions to private organizations that will be tasked with specific initiatives. For example crime haven elimination programs received \$600,000 and Felon re-entry programs will receive \$1,509,750. The majority of the funding, \$7,858,985, will be for programs focused on children including: out of school suspension centers, Team Up programs, early literacy, after school programs, summer camps, scholarships and juvenile crime prevention/intervention programs.

**CITY OF JACKSONVILLE, FLORIDA**

*Jacksonville*  
Where Florida Begins.

**Special  
Revenue Funds**

# CITY OF JACKSONVILLE, FLORIDA

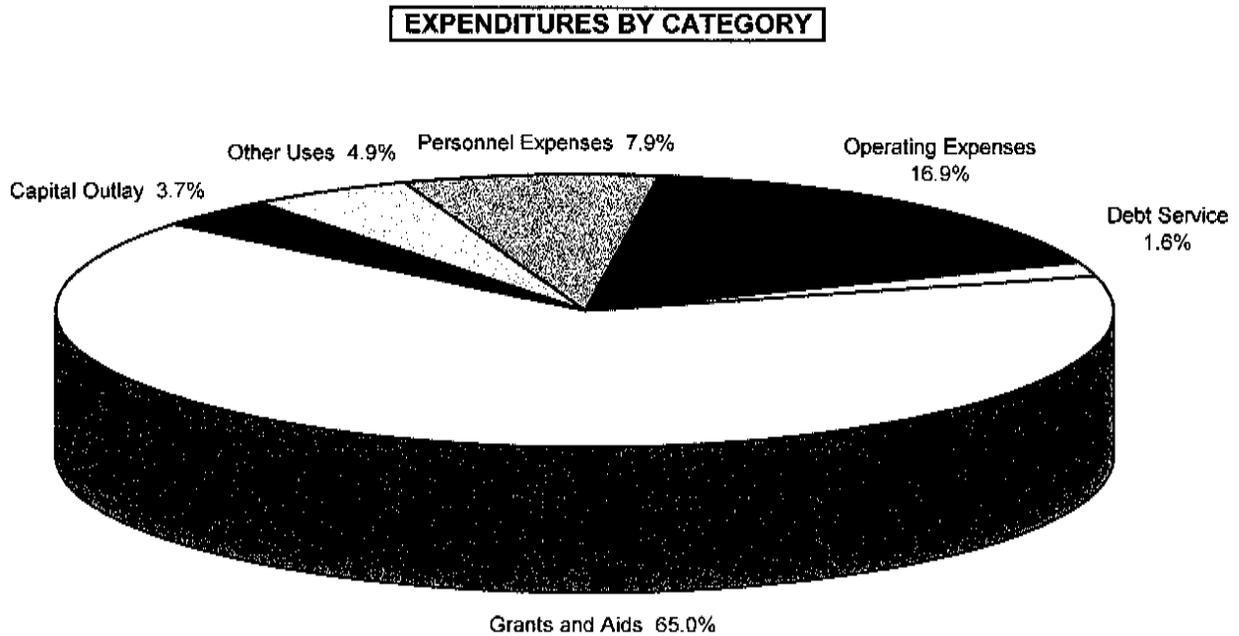
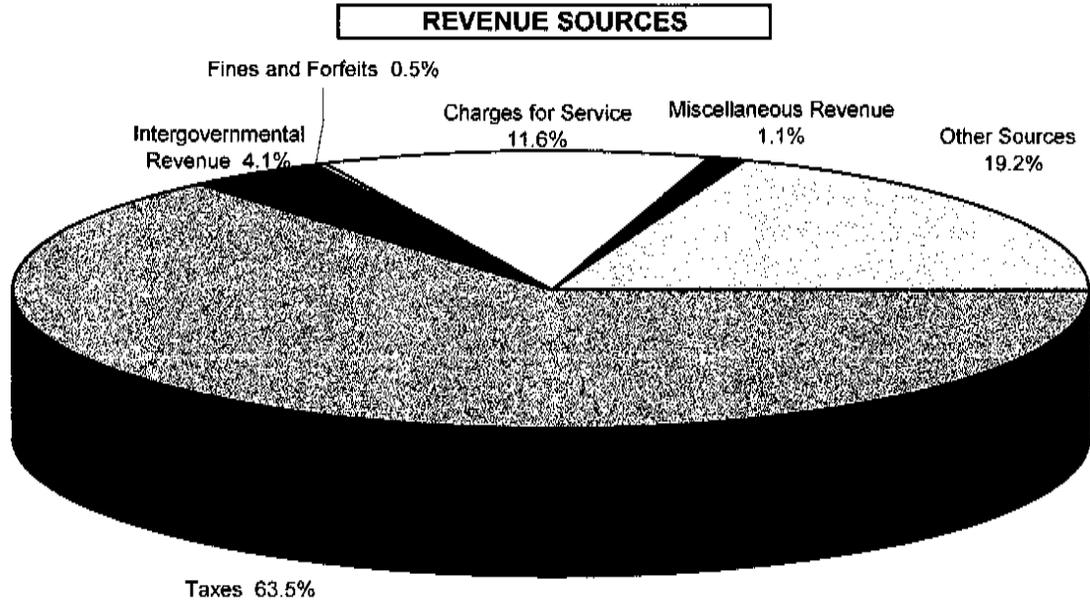
## SPECIAL REVENUE FUNDS

### Summary of Subfunds

S/F	Description	Personnel Expenses	Operating Expenses	Capital Outlay	Debt Service	Grants and Aids	Other Uses	FY 09 Budgeted
112	Concurrency Management	331,877	377,329	2			408,188	1,117,396
116	Fair Share Specific Projects			1,750,000				1,750,000
121	Air Pollution Tag Fee	516,602	73,722	1			64,155	654,480
127	Air Pollution EPA	677,287	153,263	86,194			69,081	985,825
128	Ambient Air Monitoring		13,605				6,721	20,326
132	Tourist Development Council	71,047	8,828,369					8,899,416
141	Streets & Hwys 5-yr Program			4,955,291		7,091,256		12,046,547
142	Local Option 1/2 Cent Transportation					73,557,174		73,557,174
143	Local Option Gas Tax					31,121,713		31,121,713
154	Hazardous Waste Program	244,350	71,744				52,277	368,371
157	Alcoholic Rehab Program					675,000		675,000
159	Building Inspection	8,257,119	2,789,517	22,902			723,311	11,792,849
15A	Environmental Protection						25,000	25,000
15B	Duval County Law Library	178,856	24,219	142,004			13,921	359,000
15G	Veterinary Services		79,500					79,500
15L	Juvenile Drug Court	112,901	240,387					353,288
15Q	Court Innovations	307,165	32,835					340,000
15R	Legal Aid		340,000					340,000
15T	Court Cost Courthouse Trust		956,561	1			2,011,750	2,968,312
15U	Recording Fees Technology		2,219,885	483,550				2,703,435
15V	Teen Court Programs Trust		343,090	5,000			194,915	543,005
15W	Library Conference Facility Trust	95,748	79,252	150,000				325,000
171	911 Emergency User Fee	366,037	4,470,233	1				4,836,271
181	Tax Increment - North		5,110,915		1,193,558		254,055	6,558,528
182	Tax Increment - Southside		2,561,840		570,377		0	3,132,217
184	Jacksonville Beach Tax Increment					4,614,878		4,614,878
185	JIA Area Redevelopment		227,192		1,597,457		4,651,165	6,475,814
191	Children's Commission	3,202,388	3,110,246	3,006		16,124,919		22,440,559
1A1	Community Development	233,477	35,931			75,000	139,600	484,008
1D1	Huguenot Park	346,241	255,671				164,087	765,999
1D2	Kathryn A Hanna Park	664,266	504,416	1			718,804	1,887,487
1D8	Florida Boater Improv Program		200,000					200,000
1DA	Cecil Field Commerce Center	548,590	1,170,006	1				1,718,597
1F4	Beach Erosion - Local						550,000	550,000
1H2	Animal Care & Control Programs	100,467	432,462					532,929
1HA	Driver Education Safety Trust					500,000		500,000
1J1	Choose Life Trust Fund					47,000		47,000
Total Special Revenue Funds		16,254,418	34,702,190	7,597,954	3,361,392	133,806,940	10,047,030	205,769,924

# CITY OF JACKSONVILLE, FLORIDA

## SPECIAL REVENUE FUNDS



## CITY OF JACKSONVILLE, FLORIDA

### SF 112 CONCURRENCY MANAGEMENT SYSTEM

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
CHARGES FOR SERVICES	922,725	750,000	991,300	241,300	32.2%
MISCELLANEOUS REVENUE	160,780	109,675	122,732	13,057	11.9%
OTHER SOURCES	200,000	20,068	3,364	-16,704	-83.2%
	1,283,505	879,743	1,117,396	237,653	27.0%
<b>EXPENDITURES</b>					
PERSONNEL EXPENSES	382,903	321,079	331,877	10,798	3.4%
OPERATING EXPENSES	714,811	116,209	377,329	261,120	224.7%
CAPITAL OUTLAY	12,453	0	2	2	
OTHER USES	248,068	442,455	408,188	-34,267	-7.7%
	1,358,235	879,743	1,117,396	237,653	27.0%

The City of Jacksonville implemented the Concurrency Management System Ordinance, Chapter 655, to ensure the availability of public facilities and the adequacy of those facilities at adopted levels of service concurrent with the impacts of development. It provides the local structure for administering the state law, Chapter 163, Part II, Florida Statutes and Rule 9J-5.0055.

This purpose is implemented by means of a Concurrency Management System (CMS) which measures the potential impact of a proposed development on the adopted minimum levels of service, as established in the 2010 Comprehensive Plan, when an application for a final development order or final development permit is submitted. The CMS ensures that the adopted standards for level of service are not degraded by the issuance of a final development order, or a final development permit.

#### Revenues

Charges for Services, which consist of Concurrency Management Fees, are budgeted at \$991,300 for FY 09; an increase of \$241,300. The projected increase is based upon the last five (5) years of actual revenue collections and projected trends in commercial and residential development. Concurrency Management Fees fund the operations of the Concurrency Management System Office.

Economic considerations, along with an increase in Concurrency Management Fees, were the primary basis of the \$122,732 projection of Investment Pool Earnings resulting in the 11.9 percent increase in Miscellaneous Revenue.

Other Sources of revenue, which represent a transfer from fund balance, decreased by \$16,704 as a direct result of additional Concurrency Management Fees and the associated Investment Pool Earnings projected for FY 09.

#### Expenditures

Personnel Expenses increased as a result of annual wage adjustments as provided in applicable bargaining units and pay plans. The staffing level of five (5) positions remained constant.

Operating Expenses increased given the allocation of building rent, which accounts for the projected relocation of the Concurrency Management Office to a 15,684 square foot office in the Ed Ball Building.

Other Uses represents a \$408,188 transfer from the Concurrency Management subfund to the General Fund to subsidize personnel costs of staff that provide support services to Concurrency Management projects. The 7.7% decrease is the result of the projected increase in Concurrency Management Fees.

## CITY OF JACKSONVILLE, FLORIDA

### SF 116 FAIR SHARE SPECIFIC PROJECTS

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
CHARGES FOR SERVICES	3,094,476	0	0	0	
MISCELLANEOUS REVENUE	181,680	0	0	0	
OTHER SOURCES	0	0	1,750,000	1,750,000	
	3,276,156	0	1,750,000	1,750,000	
<b>EXPENDITURES</b>					
CAPITAL OUTLAY	2,400	0	1,750,000	1,750,000	
	2,400	0	1,750,000	1,750,000	

Chapter 655, Part 3, Section 655.301 of the City's Ordinance Code establishes procedures by which Fair Share assessment contracts authorized pursuant to F.S. § 163.3180(11), shall be considered, reviewed and approved by the City of Jacksonville, in a manner consistent with F.S. § 163.3180(11). The purpose is intended to promote a strong commitment to comprehensive facilities planning, adequate environmental protection and adequate public facilities. "Fair Share" promotes certainty in the development approval process, and reduces the economic costs of development by providing greater regulatory certainty.

In certain instances, it is necessary and desirable for the City to reduce the potential for liability which may exist as a result of claims of insufficient transportation capacity by allowing a landowner or developer to proceed with a proposed development, notwithstanding a failure of transportation concurrency, when adequate provisions are made by the City to improve deficiencies in the transportation system, as authorized pursuant to F.S. § 163.3180(11).

The collection of Fair Share assessment payments provide an additional source of funds to the City for the purposes of improving the transportation network and enabling the City to maximize the funds currently allocated for transportation improvements in the Capital Improvement Program, and in certain instances, to expedite the construction of those planned improvements.

#### Revenues

Other Sources of revenue represent a \$1,750,000 intrafund transfer from the Fair Share Sector Areas Transportation Improvement subfund (114) to Fair Share Specific Projects subfund (116). The intrafund transfer comprised two (2) capital projects: \$1,000,000 designated for Chaffee Road and Normandy/ I-10 Improvements, and \$750,000 designated for Alta/ Yellow Bluff Bridge.

#### Expenditures

Capital Outlay, derived from the \$1,750,000 intrafund transfer, established the Chaffee Road and Normandy/ I-10 Improvements and Alta/ Yellow Bluff Bridge capital projects to the Fair Share Specific Projects subfund (116).

## CITY OF JACKSONVILLE, FLORIDA

### SF 121 AIR POLLUTION TAG FEE

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
INTERGOVERNMENTAL REVENUE	643,490	633,219	641,691	8,472	1.3%
MISCELLANEOUS REVENUE	10,870	12,190	12,789	599	4.9%
OTHER SOURCES	100,684	101,524	0	-101,524	-100.0%
	755,045	746,933	654,480	-92,453	-12.4%
<b>EXPENDITURES</b>					
PERSONNEL EXPENSES	504,906	505,142	516,602	11,460	2.3%
OPERATING EXPENSES	65,149	89,952	73,722	-16,230	-18.0%
CAPITAL OUTLAY	0	0	1	1	
OTHER USES	104,588	151,839	64,155	-87,684	-57.7%
	674,642	746,933	654,480	-92,453	-12.4%

The Air Pollution Tag Fee supports air pollution control activities related to mobile source, toxic and odorous air emissions, for air quality monitoring and for facility inspections as established by Florida Statutes Chapter 403. The source of revenue for this subfund comes from a registration fee applied to each vehicle tag issued or renewed in Duval County.

#### Revenues

Intergovernmental Revenue contains the air pollution fee assessed during vehicle registration in Duval County. The revenue increased by \$8,742 from FY 08 to FY 09 due to existing population migration trends that show more vehicle registrations are issued/renewed at a 1.3% rate each year (Source: Florida Department of Highway Safety and Motor Vehicles Revenue reports).

Other Sources represents a transfer from fund balance and no additional revenue was needed for FY 09 to offset expenses.

#### Expenditures

Personnel Services had a net increase of \$11,460 between FY 09 and FY 08. There was an increase in salaries of slightly more than \$8,000 which reflects raises as provided for in union contract provisions that are in force through FY 09 and modest increases for employees that do not have a bargaining agreement covering salaries for FY 09. In addition, leave sell back increased by \$3,200 which is a provision in certain union contracts that provides retiring employees with the option to sell unused vacation leave.

Operating Expenses decreased by \$16,230 for FY 09. This reduction occurred due to a revision of existing billing methodologies to a per capita basis by the Information Technology Department. As a result the subfund expenditures were reduced by \$9,500. In addition, in-house building rental was reduced by \$7,300.

The reduction of \$87,684 in Other Uses was attributed to a decrease in a transfer to the General Fund to offset the costs of other activities in the Environmental Quality Division.

## CITY OF JACKSONVILLE, FLORIDA

### SF 127 AIR POLLUTION EPA

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
INTERGOVERNMENTAL REVENUE	696,578	507,560	561,562	54,002	10.6%
MISCELLANEOUS REVENUE	4,328	0	0	0	
OTHER SOURCES	424,261	424,262	424,263	1	0.0%
	1,125,167	931,822	985,825	54,003	5.8%
<b>EXPENDITURES</b>					
PERSONNEL EXPENSES	856,426	655,537	677,287	21,750	3.3%
OPERATING EXPENSES	132,434	186,929	153,263	-33,666	-18.0%
CAPITAL OUTLAY	68,255	32,722	86,194	53,472	163.4%
OTHER USES	42,379	56,634	69,081	12,447	22.0%
	1,099,493	931,822	985,825	54,003	5.8%

Air Pollution EPA subfund accounts for the Environmental Protection Agency (105 Grant), Particulate Matter (103 Grant), and a Monitoring Demonstration Study grant. The funds are utilized under contract in which administrators review and act upon operating permit applications for major stationary air pollution sources. The 105 Grant is budgeted with the Mayor's Annual budget, however, the Particulate Matter and Monitoring Demonstration Study grant are budgeted with separate legislation.

#### *Revenues*

Intergovernmental Revenue represents the grant awarded to the City from the State of Florida Department of Environmental Protection Agency (EPA) for the 105 grant. There was a \$54,002 increase from FY 08 to FY 09.

Other Sources represents a transfer from the General Fund into subfund 127 as a local matching commitment to receive the EPA grant and funding increases by one dollar per year.

#### *Expenditures*

Personnel Services expenditures increased by \$21,750 between FY 08 and FY 09. The increase in salaries reflects raises as provided for in union contract provisions for FY 09.

Operating Expenses decreased due to reduction in miscellaneous services expenditures, and a reduction in the square footage assigned to the program for building rentals.

The Capital Outlay increase of \$53,472 is a result of the Environmental Quality Division's need to purchase ozone monitors and calibrators to assist with functions of this activity.

Other Uses increased by \$12,447 between FY 08 and FY 09. The increase is due to higher indirect costs.

## CITY OF JACKSONVILLE, FLORIDA

### SF 128 AMBIENT AIR MONITORING

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
INTERGOVERNMENTAL REVENUE	177,234	13,335	13,605	270	2.0%
MISCELLANEOUS REVENUE	5,859	0	6,721	6,721	
	183,092	13,335	20,326	6,991	52.4%
<b>EXPENDITURES</b>					
PERSONNEL EXPENSES	157,381	0	0	0	
OPERATING EXPENSES	30,297	13,335	13,605	270	2.0%
CAPITAL OUTLAY	17,523	0	0	0	
OTHER USES	10,189	0	6,721	6,721	
	215,390	13,335	20,326	6,991	52.4%

The Ambient Air Monitoring subfund is a program in which the City receives grant funds from the State Department of Environmental Protection to measure and record air quality within Duval County in accordance with federal and state guidelines.

#### *Revenues*

Intergovernmental Revenue represents grant funding received from the State of Florida. There was a minimal increase of \$270 from FY 08 in comparison to FY 09.

Miscellaneous Revenue was budgeted in FY 09 for \$6,721 for investment pool earnings.

#### *Expenditures*

Operating Expenses have remained relatively static between FY 08 and FY 09. Expenditures included within this category include such things as; Travel Expenses, Employee Training, and Miscellaneous Expenses.

The dollar value budgeted (\$6,721) as Other Uses is a direct connection to the investment pool earnings budgeted as revenues. The Other Uses funding is restricted as a cash carryover expense appropriation; in which the funding will be added to the fund balance at the end of FY 08-09 should the corresponding revenue be realized.

## CITY OF JACKSONVILLE, FLORIDA

### SF 132 TOURIST DEVELOPMENT COUNCIL

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
TAXES	5,402,237	5,843,129	5,472,946	-370,183	-6.3%
MISCELLANEOUS REVENUE	201,466	60,000	60,000	0	0.0%
OTHER SOURCES	4,000,000	3,245,586	3,366,470	120,884	3.7%
	9,603,704	9,148,715	8,899,416	-249,299	-2.7%
<b>EXPENDITURES</b>					
PERSONNEL EXPENSES	67,243	69,601	71,047	1,446	2.1%
OPERATING EXPENSES	5,438,863	9,079,114	8,828,369	-250,745	-2.8%
	5,506,107	9,148,715	8,899,416	-249,299	-2.7%

The Tourist Development Council (TDC) administers the Local Option Tourist Development Tax. This tax accounts for the first two percent levy on lodging.

The TDC Operations budgeted amounts currently include Convention and Visitor's Bureau (CVB) Grants, Gator Bowl Game, First Coast of Golf, Florida/Georgia Game, Convention and Visitors Bureau Contract and an amount set aside for grants to be awarded at TDC meetings.

#### Revenues

Taxes reduction of \$370,183 is reflective of the economic environment.

Other Sources increase of \$120,884 represents additional transfer from Fund Balance.

#### Expenditures

Operating Expenses reduction of \$250,745 is primarily a result of not funding the Atlantic Coast Conference Championship game which was funded for \$250,000 in the prior year.

## CITY OF JACKSONVILLE, FLORIDA

### SF 141 STREETS & HIGHWAYS 5-YEAR ROAD PROGRAM

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
INTERGOVERNMENTAL REVENUE	7,366,151	7,381,927	7,091,256	-290,671	-3.9%
MISCELLANEOUS REVENUE	636,918	620,000	290,000	-330,000	-53.2%
OTHER SOURCES	0	0	4,665,291	4,665,291	
	8,003,069	8,001,927	12,046,547	4,044,620	50.5%
<b>EXPENDITURES</b>					
CAPITAL OUTLAY	4,338,982	3,462,661	4,955,291	1,492,630	43.1%
GRANTS AND AIDS	0	0	7,091,256	7,091,256	
OTHER USES	0	4,539,266	0	-4,539,266	-100.0%
	4,338,982	8,001,927	12,046,547	4,044,620	50.5%

The Streets and Highways 5-Year Road Program is funded by 80% of the Fifth and Sixth Cent Gas Tax collected by the State of Florida and disbursed to the Cities for major road and drainage improvements. Funding is used for various projects and debt service in accordance with the Better Jacksonville Plan and the Interlocal Agreement between the City and the Jacksonville Transportation Authority (JTA), per Ordinance #2000-671-E. The Interlocal Agreement between the City and the JTA provides that both parties pledge their constitutional gas tax and local option sales tax revenues, respectively, to a \$750,000,000 bond issue for roadway and transportation improvements, while using the City's local option gas tax revenues for operation of the JTA Mass Transit Division. The program is governed by Chapter 748, Part 1, Section 748.101 of the City's Ordinance Code.

#### Revenues

The \$290,671 Intergovernmental Revenue decrease is based upon on a schedule attached to the above Interlocal Agreement. The schedule projects the gas tax revenues through the year 2020.

Economic considerations significantly impacted the \$290,000 projection of Investment Pool Earnings resulting in the 53.2 percent decrease in Miscellaneous Revenue.

Other Sources of revenues comprise a transfer of \$4,665,291 from fund balance for the purpose of funding various roadway and transportation capital projects budgeted in Capital Outlay (Expenditures).

#### Expenditures

Capital Outlay comprises various roadway and transportation capital projects involving right-of-way acquisition and construction of which the \$4,955,291 represents a City contribution from fund balance in order to commit to the level of capital projects needed.

The \$7,091,256 budgeted as Grants and Aids directly relates to the disbursement of funding from the City to the JTA; representing the pledge of the City's constitutional gas tax (80% of the Fifth and Sixth Cent Gas Tax). In FY 08, budgeting for the City's obligation was accounted for differently by virtue of transfer from the Streets and Highways 5-Year Road Projects subfund (141) to the specific subfund accounting for the JTA; hence, that fiscal year's presentation of the Other Uses category.

Pursuant to the Interlocal Agreement between the City and the JTA, it should be noted that the FY 09 pledging of the City's constitutional gas tax (80% of the Fifth and Sixth Cent Gas Tax) will be disbursed to the JTA as compared to FY 08 when a portion of the taxes were budgeted for Public Works capital projects. Funding for Public Works capital projects in FY 09, noted above, is derived from Fund Balance.

## CITY OF JACKSONVILLE, FLORIDA

### SF 142 LOCAL OPTION 1/2 CENT TRANSPORTATION

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
TAXES	73,543,087	83,756,168	73,557,174	-10,198,994	-12.2%
MISCELLANEOUS REVENUE	44,911	0	0	0	
	73,587,998	83,756,168	73,557,174	-10,198,994	-12.2%
<b>EXPENDITURES</b>					
GRANTS AND AIDS	79,404,108	83,756,168	73,557,174	-10,198,994	-12.2%
	79,404,108	83,756,168	73,557,174	-10,198,994	-12.2%

The Local Option 1/2-Cent Transportation Fund was created in response to an August 11, 1989 referendum passed by the citizens of Jacksonville who voted for the removal of all tolls from City bridges and certain roads in order to replace such funding with a Local Option 1/2-Cent Sales Tax. The Local Option 1/2-Cent Sales Tax, accounted for within this sub-fund, serves to provide a source of funds 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.

The State Department of Revenue remits the 1/2-cent sales taxes to the City of Jacksonville. The City, in turn, forwards the 1/2-cent sales taxes to the Jacksonville Transportation Authority (JTA) pursuant to the terms and conditions of the Interlocal Agreement and the Better Jacksonville Plan.

#### Revenues

The Local Option 1/2-Cent Transportation Fund budget for FY 09 is \$73,557,174; a decrease of \$10,198,994 as compared to the FY 08 budget. The decrease is directly attributed to a projected decrease in sales tax revenues for FY 09.

#### Expenditures

Grants and Aids, a category representative of the Interlocal Agreement between the City and the JTA, is directly related and impacted by the projected decrease in the 1/2-cent sales tax revenue for FY 09. Grants and Aids serve as the account from which the City will disburse the 1/2-cent sales taxes to the JTA to fund 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.

## CITY OF JACKSONVILLE, FLORIDA

### SF 143 LOCAL OPTION GAS TAX

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
TAXES	30,600,938	24,905,704	31,121,713	6,216,009	25.0%
MISCELLANEOUS REVENUE	115,323	0	0	0	
	30,716,261	24,905,704	31,121,713	6,216,009	25.0%
<b>EXPENDITURES</b>					
GRANTS AND AIDS	30,550,941	24,905,704	31,121,713	6,216,009	25.0%
	30,550,941	24,905,704	31,121,713	6,216,009	25.0%

The Local Option Gas Tax is the City's share of the Six-Cent Local Option Gas Tax collected from gasoline sales in Duval County. The Six-Cent Local Option Gas Tax Fund was authorized by Florida Statute Chapter 336 to be expended for public transportation operations and maintenance, drainage projects, street lighting, traffic signs and signals, bridge maintenance and operation, and debt service for transportation capital projects.

Traditionally, this tax has provided funding for the construction of school safety walkways, pedestrian safety improvements and drainage projects. In accordance with the Better Jacksonville Plan, and the Interlocal Agreement between the City and the Jacksonville Transportation Authority (JTA), the gas tax revenue recorded in this fund will be transferred to JTA as a mass transit subsidy.

#### Revenues

The Local Option Gas Tax budget for FY 09 is \$31,121,713; an increase of \$6,216,009 as compared to the FY 08 budget. The increase is directly attributed to a projected increase in gas tax revenues for FY 09.

#### Expenditures

Grants and Aids, a category representative of the Interlocal Agreement between the City and the JTA, is directly related and impacted by the projected increase in Local Option Gas Tax revenue for FY 09. Grants and Aids serve as the account from which the City will disburse the Local Option Gas Tax to the JTA to fund various mass transit capital projects.

## CITY OF JACKSONVILLE, FLORIDA

### SF 154 HAZARDOUS WASTE PROGRAM / SQG

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
CHARGES FOR SERVICES	342,356	330,959	364,700	33,741	10.2%
MISCELLANEOUS REVENUE	3,372	0	3,671	3,671	
	345,729	330,959	368,371	37,412	11.3%
<b>EXPENDITURES</b>					
PERSONNEL EXPENSES	199,746	216,046	244,350	28,304	13.1%
OPERATING EXPENSES	59,777	65,825	71,744	5,919	9.0%
OTHER USES	31,894	49,088	52,277	3,189	6.5%
	291,417	330,959	368,371	37,412	11.3%

The Hazardous Waste Program subfund 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. All funding is collected entirely from user fees generated from facilities that generate hazardous waste.

#### Revenues

Charges for Services revenue increased between FY 08 and FY 09 due to increased efforts by the program to issue a larger number of hazardous waste fines.

Miscellaneous Revenue accounts for investment pool earnings on fund reserves which were budgeted in FY 09 for \$3,671.

#### Expenditures

Personnel Services sustained an increase of \$28,304 due to pay increases for technical specialists and a CSA III position, as approved within the department.

Operating Expenses had a net increase of \$5,919. The increase in this category is due to increases in other operating supplies (\$12,854), training (\$3,000) and travel (\$2,000). These increases are partially offset by a decline of \$11,117 for in-house building rental expenses.

The dollar value budgeted (\$3,189) as Other Uses is a direct connection to the investment pool earnings budgeted as revenues. The Other Uses funding is restricted as a cash carryover expense appropriation; in which the funding will be added to the fund balance at the end of FY 08-09 should the corresponding revenue be realized.

## CITY OF JACKSONVILLE, FLORIDA

### SF 157 ALCOHOLIC REHABILITATION PROGRAM

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
FINES AND FORFEITS	332,744	377,616	331,039	-46,577	-12.3%
MISCELLANEOUS REVENUE	6,065	0	0	0	
OTHER SOURCES	342,256	297,384	343,961	46,577	15.7%
	681,065	675,000	675,000	0	0.0%
<b>EXPENDITURES</b>					
GRANTS AND AIDS	675,000	675,000	675,000	0	0.0%
	675,000	675,000	675,000	0	0.0%

The Alcoholic Rehabilitation Trust Program is funded by 70 percent of the net alcohol-related fines collected by the City. For FY 2008-2009, Gateway Community Services will receive a grant in the amount of \$675,000 to administer the alcohol and drug abuse related treatment programs.

#### Revenues

Fines and Forfeits decreased by \$46,577 as a result of less revenues collected for DUI fines. The Alcohol Rehabilitation Program receives revenues collected for DUI fines less 30%, which is paid to the Police and Fire Pension Fund.

Other Sources revenue increased by \$46,577 to offset the decrease in Fines and Forfeits. This increase is a contribution from the General Fund, which funds the difference between deposits to the Alcohol Rehabilitation program and the \$675,000 appropriation to Gateway Community Services.

#### Expenditures

There were no budgetary changes. The budget remains consistent with FY 08 funding levels of \$675,000.

## CITY OF JACKSONVILLE, FLORIDA

### SF 159 BUILDING INSPECTION

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
CHARGES FOR SERVICES	10,129,422	10,940,595	9,005,125	-1,935,470	-17.7%
FINES AND FORFEITS	212,739	234,000	142,700	-91,300	-39.0%
MISCELLANEOUS REVENUE	818,526	655,163	162,000	-493,163	-75.3%
OTHER SOURCES	147,428	3,530,360	2,483,024	-1,047,336	-29.7%
	11,308,116	15,360,118	11,792,849	-3,567,269	-23.2%
<b>EXPENDITURES</b>					
PERSONNEL EXPENSES	9,009,071	10,553,613	8,257,119	-2,296,494	-21.8%
OPERATING EXPENSES	3,269,519	3,381,957	2,789,517	-592,440	-17.5%
CAPITAL OUTLAY	14,355	3	22,902	22,899	3300.0%
OTHER USES	1,614,976	1,424,545	723,311	-701,234	-49.2%
	13,907,921	15,360,118	11,792,849	-3,567,269	-23.2%

The Building Inspection subfund comprises two (2) main activities: Building and Zoning Inspection and Fire Prevention Inspection. During FY 08, the Building Inspection Division transferred from Public Works Department to Planning and Development Department. It should also be noted that the Environmental and Compliance and Erosion Sediment Control activities transferred to the General Fund.

#### Revenues

The various inspection, surcharges and permit fees comprise 94% of the Charges for Services with the remaining balance comprising the plans review and reinspection fees of Fire Prevention Inspection. The 17.7% decrease is attributable to the construction industry slowdown and economic conditions.

Civil fines, along with code and sign violations, comprise Fines and Forfeits. The 39 percent decrease is attributable to the construction industry slowdown and the economic conditions in the housing industry.

The 75.3 percent decrease in Miscellaneous Revenue is primarily based upon a \$308,045 decrease in Investment Pool Earnings given economic considerations and projections of fund balance.

Other Sources of revenue consist of a \$1,800,000 transfer from fund balance and a \$683,024 transfer from the General Fund. The combined funding sources subsidize the operations given the inadequacy of funding in the aforementioned revenue sources (primarily Charges for Services).

#### Expenditures

Personnel Expenses decreased as a result of 36 positions being transferred to the General Fund and seven (7) positions being unfunded. Further contributing to the decrease was the reorganization of the activities of Environmental and Compliance and Erosion Sediment Control from the Building Inspection Fund to the General Fund resulting in the transfer of 11 positions.

The 17.5 % decrease in Operating Expenses primarily relates to the Environmental& Compliance and Erosion Sediment Control activities being transferred from Building Inspection to the General Fund.

Capital Outlay is provided to the Fire Prevention Inspection activity for the purposes of providing computer workstations and peripheral equipment.

Other Uses of expenditures decreased as a result of a lower allocation of Indirect Cost in the amount of \$456,236 as well as the absence of interfund transfers.

## 2008-2009 ANNUAL BUDGET

## CITY OF JACKSONVILLE, FLORIDA

### SF 15A ENVIRONMENTAL PROTECTION

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
OTHER SOURCES	0	25,000	25,000	0	0.0%
	0	25,000	25,000	0	0.0%
<b>EXPENDITURES</b>					
OTHER USES	0	25,000	25,000	0	0.0%
	0	25,000	25,000	0	0.0%

The Environmental Protection Board Trust Fund was established by Ordinance 2001-1309-E. Beginning FY 07 through FY 11 \$25,000 is to be transferred from the Environmental Protection Fund into the General Fund for five consecutive years, for the Florida Yards & Neighborhoods Program administered by the Duval County Cooperative Extension Office in the Recreation and Community Services Department.

Revenues

There are no budgetary changes in revenue for the Other Sources category from FY 08 to FY 09.

Expenditures

There are no budgetary changes in expenditures for the Other Uses category from FY 08 to FY 09.

## CITY OF JACKSONVILLE, FLORIDA

### SF 15B DUVAL COUNTY LAW LIBRARY

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
CHARGES FOR SERVICES	352,705	353,823	340,000	-13,823	-3.9%
MISCELLANEOUS REVENUE	15,416	19,000	19,000	0	0.0%
	368,121	372,823	359,000	-13,823	-3.7%
<b>EXPENDITURES</b>					
PERSONNEL EXPENSES	154,336	174,321	178,856	4,535	2.6%
OPERATING EXPENSES	24,313	30,644	24,219	-6,425	-21.0%
CAPITAL OUTLAY	171,927	161,333	142,004	-19,329	-12.0%
OTHER USES	11,265	6,525	13,921	7,396	113.3%
	361,842	372,823	359,000	-13,823	-3.7%

The Duval County Law Library is for all judges, trial court law clerks, attorneys, courthouse personnel and the general public. The library contains books, subscriptions, magazines, periodicals and electronic research materials. A \$65 fee is imposed per Florida Statute 939.185 and Ordinance 2004-609-E on felony, misdemeanor or criminal traffic offenses of which 25% is used to fund personnel and legal materials for the public as part of a law library.

#### Revenues

Charges for Services show a \$13,823 decrease to more accurately reflect that portion of the \$65 fee designated for this operation.

#### Expenditures

Operating Expenses has a net decrease as a result of \$7,477 being moved to Sub-Fund 15U (Recording Fees-Technology)

Capital Outlay designated for Library Materials decreased by \$19,329 primarily to offset the decrease in revenues as noted above.

Other Uses has an increase in the Indirect Cost allocation of \$7,396.

## CITY OF JACKSONVILLE, FLORIDA

### SF 15G VETERINARY SERVICES

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
CHARGES FOR SERVICES	54,531	75,000	75,000	0	0.0%
FINES AND FORFEITS	3,075	4,500	4,500	0	0.0%
	57,606	79,500	79,500	0	0.0%
<b>EXPENDITURES</b>					
PERSONNEL EXPENSES	9,393	0	0	0	
OPERATING EXPENSES	17,456	79,500	79,500	0	0.0%
	26,849	79,500	79,500	0	0.0%

The Veterinary Services Trust Fund provides funding for veterinary services and supplies for the animals sheltered at the city operated Animal Care & Control Center. Funding for this trust is generated by a \$1.00 surcharge on animal licenses and a \$5.00 surcharge to civil penalties related to violations of animal control and cruelty ordinances.

#### Revenues

There are no budgetary changes in revenue for Charges for Services from FY 08 to FY 09.

There are no budgetary changes in the Fines and Forfeits revenue for FY 09.

#### Expenditures

There are no budgetary changes in expenditures for the Operating Expenses category from FY 08 to FY 09.

## CITY OF JACKSONVILLE, FLORIDA

### SF 15L JUVENILE DRUG COURT

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
CHARGES FOR SERVICES	352,705	353,823	340,000	-13,823	-3.9%
MISCELLANEOUS REVENUE	11,657	15,123	13,288	-1,835	-12.1%
	364,362	368,946	353,288	-15,658	-4.2%
<b>EXPENDITURES</b>					
PERSONNEL EXPENSES	31,761	101,577	112,901	11,324	11.1%
OPERATING EXPENSES	210,018	267,369	240,387	-26,982	-10.1%
GRANTS AND AIDS	20,817	0	0	0	
	262,596	368,946	353,288	-15,658	-4.2%

As of July 1, 2004, a \$65 fee is imposed per Florida Statute 939.185 and Ordinance 2004-609-E on felony, misdemeanor or criminal traffic offenses, of which 25% is used to support juvenile assessment centers and other juvenile alternative programs.

#### Revenues

Charges for Services shows a \$13,823 decrease to more accurately reflect that portion of the \$65 fee designated for this program.

#### Expenditures

Personnel Expenses increased due to (2) two employees being hired in FY 08 at salaries higher than previous employees.

Operating Expenses has a net decrease of \$26,982 mainly due to a reduction in Auto Allowance, Miscellaneous Service and Charges, Other Operating Supplies and Employee Training.

## CITY OF JACKSONVILLE, FLORIDA

### SF 15Q COURT INNOVATIONS-JUDICIAL SUPPORT

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
CHARGES FOR SERVICES	352,705	353,823	340,000	-13,823	-3.9%
MISCELLANEOUS REVENUE	-5,790	0	0	0	
	<u>346,915</u>	<u>353,823</u>	<u>340,000</u>	<u>-13,823</u>	<u>-3.9%</u>
<b>EXPENDITURES</b>					
PERSONNEL EXPENSES	116,871	66,921	307,165	240,244	359.0%
OPERATING EXPENSES	240,175	286,902	32,835	-254,067	-88.6%
	<u>357,047</u>	<u>353,823</u>	<u>340,000</u>	<u>-13,823</u>	<u>-3.9%</u>

As of July 1, 2004, a \$65 fee is imposed per Florida Statute 939.185 and Ordinance 2004-609-E on felony, misdemeanor or criminal traffic offenses, of which 25% is used for Court Innovations which fund the Adult Drug Court and Judicial Support.

#### Revenues

Charges for Services show a \$13,823 decrease to more accurately reflect that portion of the \$65 fee designated for these programs.

#### Expenditures

Personnel Expenses have increased by \$240,244 due to funding of (6) six State employees. The employees were eliminated by the State due to budget cuts.

Operating Expenses have a net decrease of \$254,067. The largest change was Contractual Services for Adult Drug Court that is now funded by the General Fund.

## CITY OF JACKSONVILLE, FLORIDA

### SF 15R LEGAL AID

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
CHARGES FOR SERVICES	352,705	353,823	340,000	-13,823	-3.9%
MISCELLANEOUS REVENUE	-7,394	0	0	0	
	345,311	353,823	340,000	-13,823	-3.9%
<b>EXPENDITURES</b>					
OPERATING EXPENSES	353,823	353,823	340,000	-13,823	-3.9%
	353,823	353,823	340,000	-13,823	-3.9%

As of July 1, 2004, a \$65 fee is imposed per Florida Statute 939.185 and Ordinance 2004-609-E on felony, misdemeanor or criminal traffic offenses. Of these revenues, 25% is used on Legal Aid costs to provide services that support access of the poor and indigent to the legal system. Jacksonville Area Legal Aid receives additional funding in the form of Public Service Grants funded by the Recreation and Community Services budget.

#### *Revenue*

Charges for Services show a \$13,823 decrease to more accurately reflect that portion of the \$65 fee designated for this program.

#### *Expenditures*

Operating Expenses are distributed to Jacksonville Area Legal Aid, Inc. The funds are to be spent on legal aid services throughout Duval County. Operating Expenses reflect the full amount of the appropriated revenues.

## CITY OF JACKSONVILLE, FLORIDA

### SF 15T COURT COST COURTHOUSE TRUST FUND

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
CHARGES FOR SERVICES	2,581,323	2,722,235	2,701,902	-20,333	-0.7%
MISCELLANEOUS REVENUE	186,799	224,623	266,410	41,787	18.6%
	2,768,123	2,946,858	2,968,312	21,454	0.7%
<b>EXPENDITURES</b>					
PERSONNEL EXPENSES	6,467	0	0	0	
OPERATING EXPENSES	843,830	1,269,999	956,561	-313,438	-24.7%
CAPITAL OUTLAY	0	1	1	0	0.0%
OTHER USES	0	1,676,858	2,011,750	334,892	20.0%
	850,297	2,946,858	2,968,312	21,454	0.7%

Per Ordinance 2004-1085, a \$15 Fee is to be imposed when a person pleads guilty or nolo contendere to, or is found guilty of, any criminal traffic infraction. The revenue is to be used exclusively to fund the maintenance and capital improvements associated with Court Facilities.

#### Revenues

Miscellaneous Revenue increased by \$41,787 as a result of higher Investment Pool Earnings.

#### Expenditures

Operating Expenses have a net decrease of \$313,438. There was a decrease in Building Repairs and Maintenance of \$639,062 for the Courts. This was offset somewhat by an increase in Guard Service of \$100,204 for the State Attorney, Miscellaneous Services & Charges of \$147,023 for Public Buildings and Building Plant Renewal of \$34,107 for the Courts.

Other Uses have an increase of \$334,892 for Cash Carryover earmarked for funds needed for the new Courthouse.

## CITY OF JACKSONVILLE, FLORIDA

### SF 15U RECORDING FEES TECHNOLOGY

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
CHARGES FOR SERVICES	2,617,922	2,793,576	1,673,306	-1,120,270	-40.1%
MISCELLANEOUS REVENUE	122,586	136,710	112,443	-24,267	-17.8%
OTHER SOURCES	30,556	864,468	917,686	53,218	6.2%
	2,771,064	3,794,754	2,703,435	-1,091,319	-28.8%
<b>EXPENDITURES</b>					
OPERATING EXPENSES	1,963,191	2,727,160	2,219,885	-507,275	-18.6%
CAPITAL OUTLAY	865,738	1,067,594	483,550	-584,044	-54.7%
OTHER USES	55,040	0	0	0	
	2,883,969	3,794,754	2,703,435	-1,091,319	-28.8%

A Recording Fee of \$4.00 per page was imposed by the State as part of the implementation of Article 5 Revision 7. Of this \$4.00 fee, \$2.00 is set aside for the technology needs of the Courts, Public Defender and State Attorney. A separate sub-fund was created for use exclusively to fund court-related technology. Funds collected in this sub-fund are shared between the Courts, State Attorney and Public Defender based on a written agreement between the three parties.

#### Revenues

Charges for Services have decreased by \$1,120,270 as a result of Recording Fees decreasing because of a slow down in the housing market.

Miscellaneous Revenue decreased by \$24,269 for Investment Pool Earnings.

Other Sources increased by \$53,218 as a result of a Transfer from Fund Balance.

#### Expenditures

Operating Expenses and Capital Outlay were reduced as a result of a decrease in revenues caused by a slow down in the housing market as noted above.

Operating Expenses net decrease of \$507,275 represents a decrease of \$691,414 in Computer Systems-Internal Service, \$79,602 for Copy Center and \$96,788 for the Banking Fund. This is offset with an increase of \$124,060 for Professional Services and \$189,438 for Repairs and Maintenance.

Capital Outlay had a net decrease of \$584,044. This represents a decrease of \$699,384 for the Courts, a decrease of \$17,700 for the Public Defender. This was offset with an increase of \$133,040 for State Attorney.

## CITY OF JACKSONVILLE, FLORIDA

### SF 15V DUVAL COUNTY TEEN COURT PROGRAMS TRUST

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
FINES AND FORFEITS	491,443	517,946	517,946	0	0.0%
MISCELLANEOUS REVENUE	13,333	17,594	25,059	7,465	42.4%
	504,775	535,540	543,005	7,465	1.4%
<b>EXPENDITURES</b>					
OPERATING EXPENSES	268,556	310,867	343,090	32,223	10.4%
CAPITAL OUTLAY	0	5,000	5,000	0	0.0%
OTHER USES	0	219,673	194,915	-24,758	-11.3%
	268,556	535,540	543,005	7,465	1.4%

The Teen Court Program provides Duval County youth with an alternative to a conviction record by diverting them into programs where they are subject to peer group involvement as part of the rehabilitation process, and/or exposure to community service work positive role models, law students, and the judicial system. In addition, a second program, the Teen Court Truancy Program has been developed in a truancy reduction effort.

As a result of Ordinance 2005-683-E, the Duval County Teen Court Program and the Teen Court Truancy Program are administered by the State Attorney. The Duval County Teen Court program is funded by a \$3 fee assessed as a court cost against each person who pleads guilty or is convicted of a violation of a state criminal statute or municipal ordinance or who pays a fine or civil penalty for any violation of Chapter 316, Florida Statutes.

#### Revenues

Miscellaneous Revenue increased by \$7,465 for Investment Pool Earnings.

#### Expenditures

Operating Expenses have a net increase of \$32,223. This represents an increase of \$23,723 for Contractual Services, \$4,000 for Travel, and \$5,000 for Miscellaneous Services and Charges. This was offset slightly by a \$500 reduction in Office Supplies.

Other Sources decrease of \$24,758 is for Cash Carryover. This is for expenses that have not been identified.

## CITY OF JACKSONVILLE, FLORIDA

### SF 15W LIBRARY CONFERENCE FACILITY TRUST

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
MISCELLANEOUS REVENUE	0	0	175,000	175,000	
OTHER SOURCES	0	0	150,000	150,000	
	0	0	325,000	325,000	
<b>EXPENDITURES</b>					
PERSONNEL EXPENSES	0	0	95,748	95,748	
OPERATING EXPENSES	0	0	79,252	79,252	
CAPITAL OUTLAY	0	0	150,000	150,000	
	0	0	325,000	325,000	

The Library Conference Facility Trust was established per Ordinance 2006-237-E for the purpose of managing funds for the revenue and operating expenditures of the Jacksonville Public Library Conference Facility. Trustees of the fund are authorized to spend monies for additional costs incurred by the Jacksonville Public Library in leasing the Conference Facilities for business, recreational, and social purposes. Beginning with the FY 09 Budget, the revenues and expenditures associated with the Library Conference Facility Trust shall be presented in the Mayor's Budget.

#### Revenues

Miscellaneous Revenues are generated from fees charged for used of the conference center.

Other Sources revenue comes from a transfer from fund balance.

#### Expenditures

Personnel charges for one (1) FTE and 3,120 part time hours comprise are accounted for in the FY 09 budget.

Operating expenses consist primarily of the following: \$30,000 for contractual services, \$12,500 for printing/binding, and \$15,000 for advertising and promotion.

## CITY OF JACKSONVILLE, FLORIDA

### SF 171 911 EMERGENCY USER FEE

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
CHARGES FOR SERVICES	2,271,005	2,141,302	4,786,271	2,644,969	123.5%
MISCELLANEOUS REVENUE	33,465	15,587	50,000	34,413	220.8%
	2,304,471	2,156,889	4,836,271	2,679,382	124.2%
<b>EXPENDITURES</b>					
PERSONNEL EXPENSES	270,022	404,795	366,037	-38,758	-9.6%
OPERATING EXPENSES	1,453,822	1,703,968	4,470,233	2,766,265	162.3%
CAPITAL OUTLAY	140,736	0	1	1	
OTHER USES	0	48,126	0	-48,126	-100.0%
	1,864,581	2,156,889	4,836,271	2,679,382	124.2%

The two 911 Emergency User Fee subfunds (subfunds 171 and 173) combined pursuant to Senate Bill 1198. The wireless fee is \$0.50 and the land line fee is \$0.44.

This subfund compensates the Sheriff's Office and Fire and Rescue for the percentage of 911 calls taken by the call takers in the two departments as well as the three beaches areas.

#### Revenues

Charges for Services increase by \$2,644,969 primarily due to the combining of subfunds 171 and 173.

Miscellaneous Revenue increases by \$34,413 which is the projected investment earnings for subfund 171.

#### Expenditures

Personnel Expenses decrease of \$38,758 primarily due to the reclassification (downgrading) of three (3) vacant positions.

Operating Expenses increase by \$2,766,265 primarily due to the combining of subfunds 171 and 173.

Other Uses decrease by \$48,126 due to funds shifting from reserves to miscellaneous services and charges to purchase needed items for the operation of the 911 Emergency System in FY 09.

## CITY OF JACKSONVILLE, FLORIDA

SF 181 USD1 B/C NORTH COMBINED TID

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
TAXES	5,768,292	5,921,160	6,558,528	637,368	10.8%
MISCELLANEOUS REVENUE	-14,600	0	0	0	
	5,753,692	5,921,160	6,558,528	637,368	10.8%
<b>EXPENDITURES</b>					
OPERATING EXPENSES	3,499,955	5,069,386	5,110,915	41,529	0.8%
OTHER USES	750,553	851,774	1,447,613	595,839	70.0%
	4,250,508	5,921,160	6,558,528	637,368	10.8%

This sub fund is funded from a portion of ad valorem property taxes within the Northeast Tax Increment District (TID). Revenues were calculated using the approved millage rate of 8.4841 mills. The revenue is utilized to fund debt service payments and provide increased economic incentives for targeted industries to create job opportunities in the surrounding areas.

### Revenues

Taxes increased due to higher assessment values within the tax increment district.

### Expenditures

Operating Expenses are composed of miscellaneous incentives, bonds, grants, and loans to finance businesses and related community development projects. The increase in expenditures is primarily due to the loan payment to cover increased costs for the garages operated by Metro Parking Solutions.

Other Uses represents the amount of cash carry forward (\$179,055) into the fund balance for the TID, and the remainder of the increase represents higher interest and principal payments towards debt service payments from the general fund.

## 2008-2009 ANNUAL BUDGET

## CITY OF JACKSONVILLE, FLORIDA

### SF 182 USD1 A SOUTHSIDE TAX INCREMENT

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
TAXES	1,673,119	2,094,492	3,040,967	946,475	45.2%
MISCELLANEOUS REVENUE	80,295	0	91,250	91,250	
	1,753,414	2,094,492	3,132,217	1,037,725	49.5%
<b>EXPENDITURES</b>					
OPERATING EXPENSES	215,283	1,497,067	2,561,840	1,064,773	71.1%
OTHER USES	655,197	597,425	570,377	-27,048	-4.5%
	870,479	2,094,492	3,132,217	1,037,725	49.5%

This sub fund is funded from a portion of ad valorem property taxes within the Southside Tax Increment District (TID). Revenues were calculated using the approved millage rate of 8.4841 mills. The revenue is utilized to fund debt service payments and provide increased economic incentives for targeted industries to create job opportunities in the surrounding areas.

#### Revenues

Taxes increased due to higher assessment values within the tax increment district.

#### Expenditures

Operating Expenses are composed of miscellaneous incentives, bonds, grants, and loans to finance businesses and related community development projects. Operational expenditures increased to fund the procurement of consultants for the re-development of Friendship Fountain on the Southbank of the St. Johns River.

Other Uses represents the interest and principal payments toward the debt service of the Hampton Inn and Hilton motel which decreased by \$1,139 between FY 08 and FY 09. In addition, the cash carry forward balance of the subfund decreased by \$25,909.

## CITY OF JACKSONVILLE, FLORIDA

### SF 184 JACKSONVILLE BEACH TAX INCREMENT

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
REVENUES					
TAXES	3,969,039	4,220,191	4,614,878	394,687	9.4%
	3,969,039	4,220,191	4,614,878	394,687	9.4%
EXPENDITURES					
GRANTS AND AIDS	3,969,039	4,220,191	4,614,878	394,687	9.4%
	3,969,039	4,220,191	4,614,878	394,687	9.4%

This sub fund is funded from a portion of ad valorem property taxes within the Jacksonville Beach Tax Increment District (TID). Revenues were calculated using the approved millage rate of 5.1934 mills out of the 8.4841 mills levied county-wide. The revenue is utilized to fund debt service payments and provide increased economic incentives for targeted industries to create job opportunities in the surrounding areas.

Revenues

Taxes increased due to higher assessment values within the tax increment district.

Expenditures

Grants and Aids represent the miscellaneous pass through of funding to Jacksonville Beach, and it increased by \$394,687.

## CITY OF JACKSONVILLE, FLORIDA

### SF 185 JIA AREA REDEVELOPMENT

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
TAXES	4,505,818	6,112,860	6,397,276	284,416	4.7%
MISCELLANEOUS REVENUE	15,891	0	78,538	78,538	
OTHER SOURCES	950,000	0	0	0	
	5,471,709	6,112,860	6,475,814	362,954	5.9%
<b>EXPENDITURES</b>					
OPERATING EXPENSES	114,088	694,000	227,192	-466,808	-67.3%
OTHER USES	5,003,739	5,418,860	6,248,622	829,762	15.3%
	5,117,827	6,112,860	6,475,814	362,954	5.9%

This sub fund is funded from a portion of ad valorem property taxes within the JIA Tax Increment District (TID). Revenues were calculated using the approved millage rate of 8.4841 mills. The revenue is utilized to fund debt service payments and provide increased economic incentives for targeted industries to create job opportunities in the surrounding areas.

#### Revenues

Taxes increased due to higher assessment values within the tax increment district.

#### Expenditures

Operating Expenses represents two REV grants for local businesses (Enkei and Household Corporation) and other miscellaneous expenditures (i.e. administrative/consultant costs). The expenses decreased due to the reduction of those miscellaneous expenses used for development improvements within the area.

Other Uses represents debt service payments for principal and interest on an agreement between the City of Jacksonville and the RAMCO Corporation in the amount of \$993,997. This expense was offset by a decrease in a transfer of funds to the General Fund of \$164,235.

## CITY OF JACKSONVILLE, FLORIDA

### SF 191 JACKSONVILLE CHILDREN'S COMMISSION

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
INTERGOVERNMENTAL REVENUE	199,311	199,452	0	-199,452	-100.0%
CHARGES FOR SERVICES	202,780	180,000	0	-180,000	-100.0%
MISCELLANEOUS REVENUE	482,322	151,355	435,077	283,722	187.5%
OTHER SOURCES	23,843,083	22,140,114	22,005,482	-134,632	-0.6%
	<b>24,727,496</b>	<b>22,670,921</b>	<b>22,440,559</b>	<b>-230,362</b>	<b>-1.0%</b>
<b>EXPENDITURES</b>					
PERSONNEL EXPENSES	2,879,692	4,255,777	3,202,388	-1,053,389	-24.8%
OPERATING EXPENSES	2,464,348	2,989,762	3,110,246	120,484	4.0%
CAPITAL OUTLAY	44,548	71,290	3,006	-68,284	-95.8%
GRANTS AND AIDS	13,486,302	15,354,092	16,124,919	770,827	5.0%
OTHER USES	3,114,557	0	0	0	
	<b>21,989,448</b>	<b>22,670,921</b>	<b>22,440,559</b>	<b>-230,362</b>	<b>-1.0%</b>

The Jacksonville Children's Commission (JCC) is an autonomous board with the ongoing responsibility of improving the lives of Jacksonville's children by serving as the central focus for evaluating, planning and distributing city funds for children's services consistent with city programs and goals. This Commission shall also be responsible for applying for state, federal, and private funds related to such programs on behalf of the city through appropriate grant applications. All city funds, including grants, expended for children's services, regardless of source, shall be distributed and administered by the Commission after appropriation of such funds has been made by the Council.

#### Revenues

Intergovernmental Revenue decreased because the Don Brewer Center is being operated by a third party, the Florida Community College of Jacksonville. No funds are anticipated from federal or state agencies.

Charges for Services decreased because of the revenue for charging parents a fee for keeping their children will stop in FY 09.

Miscellaneous Revenue increased primarily because of an increase in interest earnings.

#### Expenditures

Personnel Expense decreased because 19 positions were eliminated from the Don Brewer Center and two (2) positions were eliminated from the Officer of the Director and one (1) position from the Training, Research and Evaluation Division for a department total of 22 positions.

Capital Outlay decreased for FY 08-09.

Grants and Aids increased due to additional funding for the Community Outreach and Grant Programs.

## 2008-2009 ANNUAL BUDGET

## CITY OF JACKSONVILLE, FLORIDA

### SF 1A1 COMMUNITY DEVELOPMENT

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
INTERGOVERNMENTAL REVENUE	9,922,689	6,931,490	139,600	-6,791,890	-98.0%
MISCELLANEOUS REVENUE	415,981	0	0	0	
OTHER SOURCES	75,000	312,491	344,408	31,917	10.2%
	10,413,670	7,243,981	484,008	-6,759,973	-93.3%
<b>EXPENDITURES</b>					
PERSONNEL EXPENSES	638,524	743,236	233,477	-509,759	-68.6%
OPERATING EXPENSES	238,723	633,580	35,931	-597,649	-94.3%
CAPITAL OUTLAY	-34,062	16,500	0	-16,500	-100.0%
GRANTS AND AIDS	3,421,298	2,818,880	75,000	-2,743,880	-97.3%
OTHER USES	3,461,080	3,031,785	139,600	-2,892,185	-95.4%
	7,725,564	7,243,981	484,008	-6,759,973	-93.3%

Community Development Block Grant Subfund (1A1) - receives funding from the federal government which is used to provide activities that develop viable urban communities by providing decent housing, a suitable living environment and expansion of economic opportunities for low and moderate-income citizens in Duval County. In FY 09 funding for the majority of the CDBG grant was removed from the Mayor's annual budget cycle, and appropriated under separate legislation.

#### Revenues

Intergovernmental Revenue decreased due to the removal of the CDBG funding (\$ 6.7 million) from the Mayor's proposed budget. The remaining \$139,000 will continue to supplement the funding match for Recreation and Community Services Adult Services program.

Other Sources represents the General Funded portion of the Housing and Neighborhoods Department that is funded through interfund transfers. The revenues are used to support the operational expenses of four (4) Human Services Planners, and public service grants received by two local non-profits.

#### Expenditures

Personnel Services decreased because of the removal of 10 positions from the budgeted community development block grant area. The positions were reauthorized under different legislation, and four (4) positions remained in the budget.

Operating Expenses declined due to the removal of positions and operational expenditures from the approved budget.

The Grants and Aids approved budget reflects \$75,000 in public service grants of which half is budgeted for two local non-profits (Clara White Mission and Catholic Charities).

Other Uses represents a CDBG grant match for the City of Jacksonville's Adult Services program.

## CITY OF JACKSONVILLE, FLORIDA

### SF 1D1 HUGUENOT PARK

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
CHARGES FOR SERVICES	267,686	281,600	294,600	13,000	4.6%
MISCELLANEOUS REVENUE	19,477	19,500	20,000	500	2.6%
OTHER SOURCES	384,656	357,426	451,399	93,973	26.3%
	671,819	658,526	765,999	107,473	16.3%
<b>EXPENDITURES</b>					
PERSONNEL EXPENSES	319,673	325,043	346,241	21,198	6.5%
OPERATING EXPENSES	181,581	219,468	255,671	36,203	16.5%
CAPITAL OUTLAY	236,121	0	0	0	
OTHER USES	88,011	114,015	184,087	50,072	43.9%
	825,386	658,526	765,999	107,473	16.3%

Huguenot Park provides the opportunity for waterfront park leisure facility activities at the 450-acre park site bordered by the Atlantic Ocean, St. Johns River and Ft. George Inlet. The trust fund is generally funded by entrance fees, camper rentals and a transfer from Hanna Park fund balance. The revenue is used for maintenance and the daily operations of the park.

#### Revenues

Other Sources has experienced an increase because the subsidy from Kathryn A. Hanna Park is increasing by \$93,973 to offset expenditures for Huguenot Park.

#### Expenditures

Operating Expenses are increasing primarily due to \$31,773 in internal service charges. Of the \$31,773, there was a \$12,609 increase in data center service allocations, and \$9,779 in radio charges.

Other Uses are increasing by \$50,072 as a result of higher indirect costs.

## CITY OF JACKSONVILLE, FLORIDA

### SF 1D2 KATHRYN A HANNA PARK IMPROVEMENT

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
CHARGES FOR SERVICES	1,218,362	1,253,586	1,257,606	4,020	0.3%
MISCELLANEOUS REVENUE	136,974	134,127	123,639	-10,488	-7.8%
OTHER SOURCES	441,307	272,850	506,242	233,392	85.5%
	1,796,643	1,660,563	1,887,487	226,924	13.7%
<b>EXPENDITURES</b>					
PERSONNEL EXPENSES	509,820	640,268	664,266	23,998	3.7%
OPERATING EXPENSES	344,841	485,402	504,416	19,014	3.9%
CAPITAL OUTLAY	5,321	1	1	0	0.0%
OTHER USES	342,342	534,892	718,804	183,912	34.4%
	1,202,324	1,660,563	1,887,487	226,924	13.7%

The Kathryn A. Hanna Park Maintenance/Improvement Fund was established to receive all revenues and interest by the City from admission fees, rentals of equipment and other funds from activities and events occurring at the park. Also, all personnel, operating and capital expenses associated with Hanna Park are paid from the revenue generated.

#### Revenues

Miscellaneous Revenue had a \$10,488 net decrease due to an \$18,924 reduction in investment pool earnings, which was offset by an \$8,436 increase in facility rental revenues.

Other Sources have increased as a result of an additional \$233,392 transfer from fund balance.

#### Expenditures

Other Uses have increased due to additional Indirect Costs of \$89,939 and a larger subsidy to Huguenot Park, which was increased by \$93,973 as a result of greater expenditures for Huguenot Park.

## CITY OF JACKSONVILLE, FLORIDA

### SF 1D8 FLORIDA BOATER IMPROVEMENT PROGRAM

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
INTERGOVERNMENTAL REVENUE	0	73,500	0	-73,500	-100.0%
CHARGES FOR SERVICES	0	200,000	200,000	0	0.0%
	0	273,500	200,000	-73,500	-26.9%
<b>EXPENDITURES</b>					
OPERATING EXPENSES	0	273,500	200,000	-73,500	-26.9%
	0	273,500	200,000	-73,500	-26.9%

This trust fund was established to provide boat-related activities, removal of floating structures deemed a hazard to public safety and health, and for manatee and marine mammal protection.

#### Revenues

Intergovernmental Revenue has decreased by \$73,500 due to a reduction in the contribution from the Jacksonville Port Authority.

#### Expenditures

Operating Expenditures were reduced by \$73,500 due to a decrease in Professional Services related to the Manatee Study, which has been deferred until FY 10.

## CITY OF JACKSONVILLE, FLORIDA

### SF 1DA CECIL FIELD COMMERCE CENTER

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
CHARGES FOR SERVICES	33,615	26,485	32,000	5,515	20.8%
MISCELLANEOUS REVENUE	95,939	99,194	96,132	-3,062	-3.1%
OTHER SOURCES	1,850,503	1,790,355	1,590,465	-199,890	-11.2%
	1,980,057	1,916,034	1,718,597	-197,437	-10.3%
<b>EXPENDITURES</b>					
PERSONNEL EXPENSES	552,383	541,733	548,590	6,857	1.3%
OPERATING EXPENSES	1,193,265	1,299,801	1,170,006	-129,795	-10.0%
CAPITAL OUTLAY	5,760	74,500	1	-74,499	-100.0%
	1,751,408	1,916,034	1,718,597	-197,437	-10.3%

This subfund is for the recreational activities at the Cecil Field Commerce Center and includes the Community Center, Aquatic Complex, and Athletics Complex.

#### Revenues

Charges for Services have increased by \$5,515 as a result of additional revenues in organized event charges from swim meets and practices.

Other Sources decreased by \$199,890 due to a reduction in the General Fund contribution.

#### Expenditures

Operating Expenses decreased by \$129,795 primarily due to a \$128,142 reduction in contractual service costs with SMG.

## CITY OF JACKSONVILLE, FLORIDA

### SF 1F4 BEACH EROSION - LOCAL

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
MISCELLANEOUS REVENUE	140,514	0	0	0	
OTHER SOURCES	550,000	550,000	550,000	0	0.0%
	690,514	550,000	550,000	0	0.0%
<b>EXPENDITURES</b>					
OPERATING EXPENSES	27,058	0	0	0	
OTHER USES	0	550,000	550,000	0	0.0%
	27,058	550,000	550,000	0	0.0%

The Beach Erosion-Local subfund is primarily governed by the Local Cooperation Agreement (established in 1978) between the Federal Government (Corps of Engineers) and the City. 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). Total project costs are shared between local funding and Federal funding at the level of 38.4% and 61.6% respectively.

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. Funding levels are projected as follows:

Local Funding	38.4%
City's Share	53.8%
State Anticipated Share	46.2%
Federal Funding	<u>61.6%</u>
Total Beach Renourishment Funding	100.0%

The Local Cooperation Agreement, and a related Beach Renourishment Financing Plan, account for County beach renourishment projects every five (5) years. Contributions from the general fund, along with investment pool earnings, serve to satisfy the local-share obligations.

#### Revenues

Based upon a \$2,880,910 payment due to the Army Corps of Engineers in FY 09, a General Fund contribution in the amount of \$550,000 is required in order for the City to meet its local-share contractual obligation with regards to the beach renourishment project that is scheduled during FY 09.

#### Expenditures

Other Uses represents the contribution due to the Army Corps of Engineers. The \$550,000 expenditure is based upon a Beach Renourishment Financing Plan that projects local and State contributions through 2028 and accounts for the beaches renourishment project scheduled by the Army Corps of Engineers during FY 09.

## 2008-2009 ANNUAL BUDGET

## CITY OF JACKSONVILLE, FLORIDA

### SF 1H2 ANIMAL CARE & CONTROL PROGRAMS

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
CHARGES FOR SERVICES	481,652	567,000	526,339	-40,661	-7.2%
FINES AND FORFEITS	22,100	0	0	0	
MISCELLANEOUS REVENUE	8,248	0	6,590	6,590	
OTHER SOURCES	0	5,431	0	-5,431	-100.0%
	512,000	572,431	532,929	-39,502	-6.9%
<b>EXPENDITURES</b>					
PERSONNEL EXPENSES	87,568	98,735	100,467	1,732	1.8%
OPERATING EXPENSES	437,393	473,696	432,462	-41,234	-8.7%
	524,961	572,431	532,929	-39,502	-6.9%

The Animal Care & Control Spay and Neuter Trust Fund provides funding for contract and staff veterinarians to administer spay and neuter services. The subfund is funded by revenue generated by the sale of licenses for non-altered animals. In addition, the budget also includes revenues from Animal Adoption Fees. Revenues derived from the Animal Adoption Program will be used to fund various expenses related to the surgical sterilization of animals adopted from the City's Animal Care & Control Center.

#### Revenues

There was a decrease in Charges for Services revenue of \$40,661 due to a reduction in animal licenses of \$42,888 offset by increased revenues of \$60 from bad check fees, and animal adoption fees of \$2,167.

The increase in Miscellaneous Revenue of \$6,590 comes from private donations made to the animal shelter.

Other Sources represents a transfer from fund balance reserves and this amount decreased from \$5,431 in FY 08 to no dollars in FY 09.

#### Expenditures

Operating Expenses had a reduction in Chemical and Drugs and other Contractual Services.

## CITY OF JACKSONVILLE, FLORIDA

### SF 1HA DRIVER EDUCATION SAFETY TRUST FUND

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
CHARGES FOR SERVICES	0	500,000	500,000	0	0.0%
OTHER SOURCES	0	50,000	0	-50,000	-100.0%
	0	550,000	500,000	-50,000	-9.1%
<b>EXPENDITURES</b>					
GRANTS AND AIDS	0	550,000	500,000	-50,000	-9.1%
	0	550,000	500,000	-50,000	-9.1%

The Driver Education Safety Trust Fund was authorized by Ordinance 2002-1165-E. The funding is provided by an additional \$3 levy on each civil traffic penalty, in both circuit and county courts, to be used to fund driver education programs in public and non-public schools. The purpose of the Driver Education Safety program is to enhance traffic safety by providing a program funding source to public and non-public schools and by encouraging driving age students to participate in driver education classes at no or low cost to the schools.

#### Revenues

Other Sources revenues decreased by \$50,000 due to a reduction in the transfer from fund balance.

#### Expenditures

Grants & Aids were decreased by \$50,000 in order to offset a corresponding decrease in revenues.

## CITY OF JACKSONVILLE, FLORIDA

### SF 1J1 CHOOSE LIFE TRUST FUND

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
MISCELLANEOUS REVENUE	46,324	47,000	47,000	0	0.0%
	46,324	47,000	47,000	0	0.0%
<b>EXPENDITURES</b>					
GRANTS AND AIDS	47,000	47,000	47,000	0	0.0%
	47,000	47,000	47,000	0	0.0%

The Choose Life Trust fund was established by Ordinance 2001-162-E. Funds in this trust are to be used in meeting the needs of pregnant women who are committed to placing their children up for adoption. The distribution of the funds occurs in accordance with the provisions set forth in Florida Statute 320.0858(30). In compliance with Florida Senate Bill 1526 (1999), no less than 70% of the funds will be used for direct services and up to 30% of the funds may be used for adoption, counseling, training or advertising.

The Jacksonville Regional Office of Catholic Charities Bureau Inc. was designated by the City Council as the Choose Life Distribution Agent with the responsibility of managing the funds and disbursing funds to all qualified/participating agencies in Duval County.

#### Revenues

There were no budgetary changes. The budget remains consistent with FY 08 funding levels of \$47,000.

#### Expenditures

There were no budgetary changes. The budget remains consistent with FY 08 funding levels of \$47,000.

**CITY OF JACKSONVILLE, FLORIDA**





# CITY OF JACKSONVILLE, FLORIDA

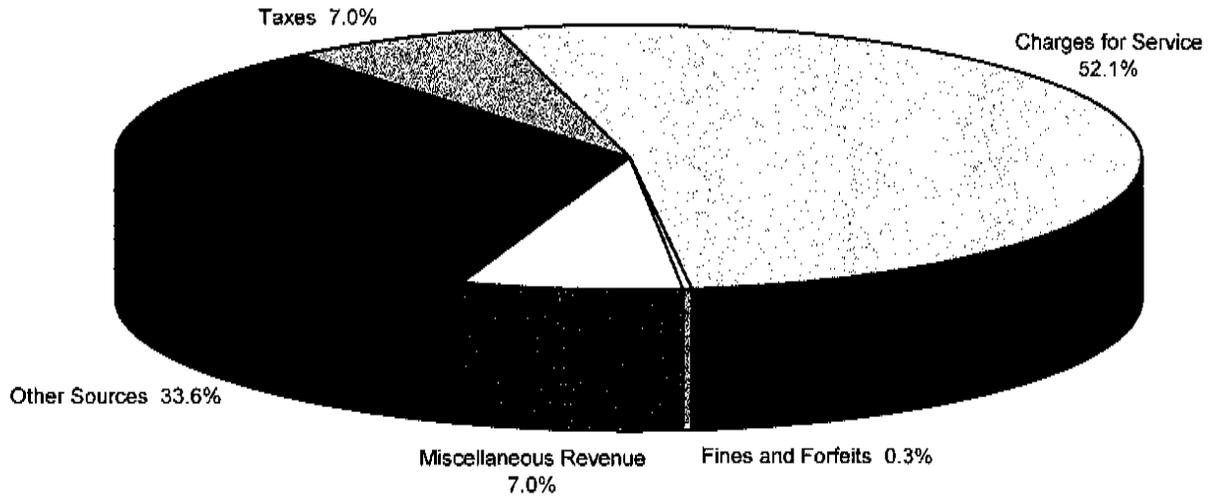
## ENTERPRISE FUNDS Summary of Subfunds

S/F	Description	Personnel Expenses	Operating Expenses	Capital Outlay	Debt Service	Other Uses	FY 09 Budgeted
411	Public Parking System	1,802,064	763,518	1		581,855	3,147,438
412	Parking Garage Revenue		502,776		3,215,940	12,873	3,731,589
431	Motor Vehicle Inspection	348,724	62,330			42,927	453,981
441	Solid Waste Disposal	5,560,502	57,845,773	2	5,531,190	236,879	69,174,346
442	Contamination Assessment		885,261				885,261
443	Landfill Closure	279,986	2,641,814	24,000			2,945,800
445	Solid Waste Facilities Mitigation					491,712	491,712
446	Solid Waste Class 3 Mitigation					329,202	329,202
44F	Solid Waste Pollution Remediation		2,041,250				2,041,250
461	Stormwater Services	8,827,087	6,500,229	3,000		13,493,044	28,823,360
462	Stormwater Capital Projects		593,044	16,350,000	4,400,000		21,343,044
4A1	Municipal Stadium - Events	2,027,103	9,792,427	22,500	11,320,771	1,951,100	25,113,901
4B1	Memorial Arena - Events	1,727,950	5,416,064			605,710	7,749,724
4C1	Baseball Stadium - Events	270,916	1,037,889	27,500			1,336,305
4D1	Performing Arts - Events	779,693	2,866,609	5,500			3,651,802
4E1	Convention Center - Events	1,239,458	2,515,052	11,000	3,402,672	882,074	8,050,256
4F1	Equestrian Center - Events	430,495	1,193,618	5,500			1,629,613
<b>Total Enterprise Funds</b>		<b>23,293,978</b>	<b>94,657,654</b>	<b>16,449,003</b>	<b>27,870,573</b>	<b>18,627,376</b>	<b>180,898,584</b>

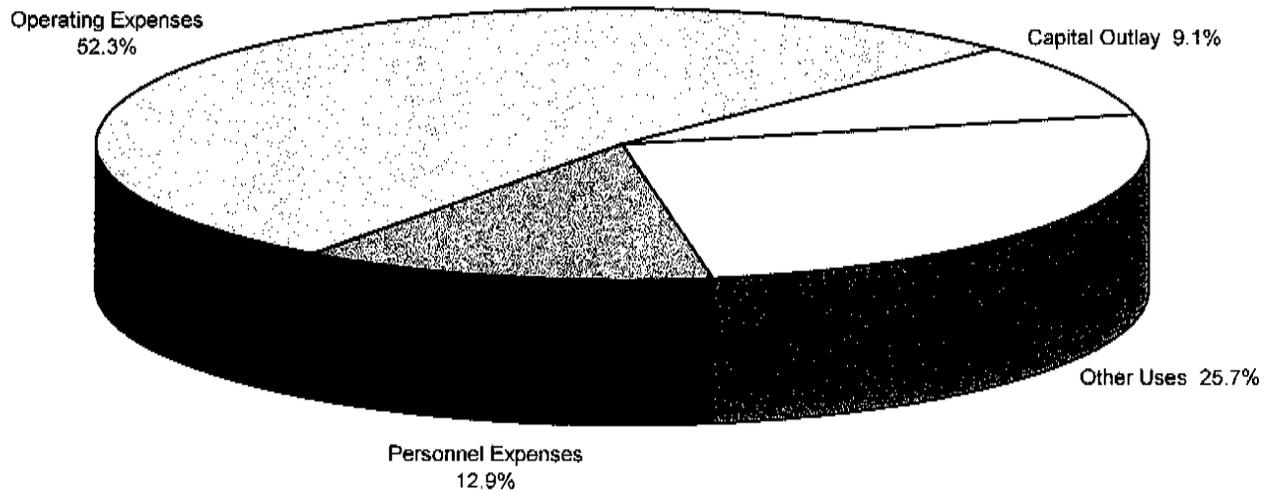
# CITY OF JACKSONVILLE, FLORIDA

## ENTERPRISE FUNDS

### REVENUE SOURCES



### EXPENDITURES BY CATEGORY



## CITY OF JACKSONVILLE, FLORIDA

### SF 411 PUBLIC PARKING SYSTEM

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
CHARGES FOR SERVICES	2,732,459	2,533,618	2,533,618	0	0.0%
FINES AND FORFEITS	595,449	700,000	581,669	-118,331	-16.9%
MISCELLANEOUS REVENUE	-1,741,207	47,456	32,151	-15,305	-32.3%
OTHER SOURCES	2,229,415	1,822,044	0	-1,822,044	-100.0%
	3,816,115	5,103,118	3,147,438	-1,955,680	-38.3%
<b>EXPENDITURES</b>					
PERSONNEL EXPENSES	1,666,174	2,425,974	1,802,064	-623,910	-25.7%
OPERATING EXPENSES	901,056	875,367	763,518	-111,849	-12.8%
CAPITAL OUTLAY	0	1	1	0	0.0%
OTHER USES	2,297,604	1,801,776	581,855	-1,219,921	-67.7%
	4,864,833	5,103,118	3,147,438	-1,955,680	-38.3%

The Public Parking System subfund accounts for the revenues and expenditures of on-street, off-street parking, and City owned parking garages. Revenues are generated through the daily and monthly parking fees, as well as other fines and forfeitures.

#### Revenues

Fines and Forfeits decreased due to fewer traffic fines issued and collected for the division. The decline in the revenue stream stems from increased enforcement efforts which led to more compliance from constituents.

Miscellaneous Revenue is comprised of investment pool and miscellaneous sales earnings. The reduction in revenue (\$15,305) is attributed to lower investment pool revenue earned on the fund balance of the public parking system.

Other Sources decreased because the pass through of general fund dollars into the parking garage revenue fund (subfund 412) was eliminated for FY 09. The funds are now directly transferred from the general fund into the parking garage fund (subfund 412).

#### Expenditures

Personnel Expenses decreased because of a reallocation of Worker's Compensation insurance that is more in line with the number of positions allocated to the Public Parking Division.

Operating Expenses declined due to a reduction in the contractual services agreement with Sports Management Group (SMG) to manage the Shuttle lot, a decline in general liability insurance and a reduction in administrative costs for guard services in the parking garages.

Other Uses is comprised of improvements to other buildings and interfund transfers expenditures of which, both categories decreased between FY 08 and FY 09.

## CITY OF JACKSONVILLE, FLORIDA

### SF 412 PARKING GARAGE REVENUE

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
CHARGES FOR SERVICES	1,491,514	2,067,261	1,733,680	-333,581	-16.1%
MISCELLANEOUS REVENUE	5,650	0	0	0	
OTHER SOURCES	1,986,664	1,724,735	1,997,909	273,174	15.8%
	3,483,828	3,791,996	3,731,589	-60,407	-1.6%
<b>EXPENDITURES</b>					
OPERATING EXPENSES	723,242	501,918	502,776	858	0.2%
OTHER USES	1,095,524	3,290,078	3,228,813	-61,265	-1.9%
	1,818,767	3,791,996	3,731,589	-60,407	-1.6%

Public Garage Fund revenue includes funds collected from the Ed Ball Garage, St. James Building, Water Street Garage, Yates Building, and the City Hall Annex. Revenues are generated through daily and monthly parking fees, as well as a transfer from the general fund to supplement debt service from Parking and Excise Tax Revenue (ETR) bonds.

#### Revenues

Charges for Services contains the revenue generated from daily and monthly parking passes at all city owned parking garages. Revenues are down in garages such as the St. James, City Hall Annex, and Water Street due to low monthly occupancy levels. Thus, revenues were decreased to accommodate projected occupancy rates.

Other Sources represents the transfer of general fund dollars into the parking garage revenue fund. The subsidy was increased by \$273,174 to offset expenses.

#### Expenditures

Other Uses expenditures remained relatively static and the reduction in expense is due to a lower annual interest payment on the parking garage debt service.

## CITY OF JACKSONVILLE, FLORIDA

### SF 431 MOTOR VEHICLE INSPECTION

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
CHARGES FOR SERVICES	424,308	440,481	450,481	10,000	2.3%
FINES AND FORFEITS	108	0	0	0	
MISCELLANEOUS REVENUE	3,719	3,064	3,500	436	14.2%
	<b>428,135</b>	<b>443,545</b>	<b>453,981</b>	<b>10,436</b>	<b>2.4%</b>
<b>EXPENDITURES</b>					
PERSONNEL EXPENSES	336,536	339,125	348,724	9,599	2.8%
OPERATING EXPENSES	103,984	69,276	62,330	-6,946	-10.0%
OTHER USES	41,436	35,144	42,927	7,783	22.1%
	<b>481,957</b>	<b>443,545</b>	<b>453,981</b>	<b>10,436</b>	<b>2.4%</b>

Motor Vehicle Inspection funds are collected within the Parking Division. Funds are derived from associated inspections of school buses, city vehicles, vehicles for hire, and speedway safety under Chapter 426 of the Jacksonville Ordinance Code.

#### Revenues

There are no significant changes in revenue with the exception of a \$436 increase in Miscellaneous Revenue earned from investment pool earnings.

#### Expenditures

The Operating Expenses reduction is attributable to fewer expenses incurred for internal information technology services and products.

Other Uses expenditures increased by \$7,783 based on higher allocations for indirect costs as recommended in a consultant report by KPMG.

## CITY OF JACKSONVILLE, FLORIDA

### SF 441 SOLID WASTE DISPOSAL

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
CHARGES FOR SERVICES	35,493,921	41,194,766	46,216,886	5,022,120	12.2%
MISCELLANEOUS REVENUE	2,218,174	2,315,911	2,173,508	-142,403	-6.1%
OTHER SOURCES	29,600,398	31,729,570	20,783,952	-10,945,618	-34.5%
	67,312,494	75,240,247	69,174,346	-6,065,901	-8.1%
<b>EXPENDITURES</b>					
PERSONNEL EXPENSES	5,526,002	5,827,164	5,560,502	-266,662	-4.6%
OPERATING EXPENSES	53,662,950	63,593,107	57,845,773	-5,747,334	-9.0%
CAPITAL OUTLAY	0	2	2	0	0.0%
OTHER USES	4,809,208	5,819,974	5,768,069	-51,905	-0.9%
	63,998,159	75,240,247	69,174,346	-6,065,901	-8.1%

This subfund accounts for solid waste disposal operations, including collection of household and commercial waste and yard debris, and disposal activities, primarily at Trail Ridge Landfill. It is comprised of multiple activities, including but not limited to collection administration, residential collection, and downtown collection.

#### Revenues

Charges for Services have increased by approximately \$5 million due to a \$7.5 million increase in revenue from the solid waste user fee and a decrease of \$2.5 million in expected tipping fee revenue.

Miscellaneous Revenue has decreased by \$142,403 due to a reduction in interest earnings and the actual Sale of Recyclable Materials.

Revenues from other sources have decreased by \$10,945,618 as a result of a reduction in the General Fund contribution, mainly due to the solid waster user fee.

#### Expenditures

Personnel Expenses decreased by 4.6% primarily as a result of a net decrease of three (3) positions. Two (2) positions were eliminated in Solid Waste's General Fund and a Personnel Clerk position was transferred to Central Operations.

The Operating Expenses decrease of 9% is mainly due to the new Trail Ridge Landfill Contract, which provides that the rates charged to the city per ton will be reduced from an estimated \$13 /ton to \$11/ton.

The \$51,905 decrease in Other Uses is due to a \$72,211 decrease in transfers out of the solid waste disposal subfund for debt service principal/interest. This was offset by a \$20,306 net increase in supervision allocation and indirect costs.

## 2008-2009 ANNUAL BUDGET

## CITY OF JACKSONVILLE, FLORIDA

### SF 442 CONTAMINATION ASSESSMENT

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
CHARGES FOR SERVICES	320,188	314,236	353,250	39,014	12.4%
MISCELLANEOUS REVENUE	73,949	80,582	64,608	-15,974	-19.8%
OTHER SOURCES	999,284	603,647	467,403	-136,244	-22.6%
	1,393,422	998,465	885,261	-113,204	-11.3%
<b>EXPENDITURES</b>					
OPERATING EXPENSES	224,339	998,465	885,261	-113,204	-11.3%
	224,339	998,465	885,261	-113,204	-11.3%

A Resource Recovery Fee is applied to each Class I and Class III ton deposited at Trail Ridge landfill and private landfills. This fund receives \$0.24 per ton to assess and remedy contaminants found at approximately fifty closed landfill sites.

#### Revenues

Charges for Services, representing internal and external host fees, increased 12.4 percent given increases in commercial tonnage

The 19.8 decrease in Miscellaneous Revenue is based upon projections of Investment Pool Earnings and fund balance.

Other Sources of revenue consists of a transfer from retained earnings to fund the operations comprising Contamination Assessments. The reduction in the dollar value of the transfer is directly related to lower Operating Expenses.

#### Expenditures

The net decrease in Operating Expenses is primarily due to the \$139,488 reduction in Miscellaneous Services and Charges and the \$8,166 reduction in the internal service allocation of legal services. Offsetting these decreases is a \$34,450 increase in Professional Services. Professional Services comprise 87.9 percent of the Operating Expenses involved in Contamination Assessments.

## 2008-2009 ANNUAL BUDGET

## CITY OF JACKSONVILLE, FLORIDA

### SF 443 LANDFILL CLOSURE

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
CHARGES FOR SERVICES	2,641,553	2,592,450	2,914,311	321,861	12.4%
MISCELLANEOUS REVENUE	1,494,186	0	0	0	
OTHER SOURCES	5,816,761	5,427,252	31,489	-5,395,763	-99.4%
	<u>9,952,500</u>	<u>8,019,702</u>	<u>2,945,800</u>	<u>-5,073,902</u>	<u>-63.3%</u>
<b>EXPENDITURES</b>					
PERSONNEL EXPENSES	152,762	289,425	279,986	-9,439	-3.3%
OPERATING EXPENSES	3,729,593	7,730,275	2,641,814	-5,088,461	-65.8%
CAPITAL OUTLAY	0	2	24,000	23,998	9900.0%
	<u>3,882,355</u>	<u>8,019,702</u>	<u>2,945,800</u>	<u>-5,073,902</u>	<u>-63.3%</u>

The Landfill Closure subfund was established to provide for the closure and post closure costs of North, East and Trail Ridge landfills. A Resource Recovery Fee (internal and external host fees) of \$1.98 on each ton of solid waste disposed in Duval County landfills is collected by the City and outside vendors and deposited into this fund.

#### Revenues

Charges for Services, representing internal and external host fees, increased 12.4 percent given increases in commercial tonnage

Other Sources of revenue consists of a transfer from retained earnings to fund the operations of Landfill Closure. The reduction in the dollar value of the transfer is directly related to lower Operating Expenses.

#### Expenditures

The Personnel Expense decrease is solely attributable to a reduction in the allocation of the administrative wages and benefits to the Landfill Closure operations from the Solid Waste disposal and collection activities.

The decrease in Operating Expenses consists primarily of a \$5,177,676 reduction in miscellaneous services and charges given the transfer of the expense of construction costs associated with 40 acres of incremental closure cost to a landfill contractor.

Capital Outlay increased given the funding to replace two (2) diesel lawn mowers for the maintenance of the North and East Landfills.

## 2008-2009 ANNUAL BUDGET

## CITY OF JACKSONVILLE, FLORIDA

### SF 445 SOLID WASTE FACILITIES MITIGATION

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
CHARGES FOR SERVICES	421,698	210,458	454,984	244,526	116.2%
MISCELLANEOUS REVENUE	43,203	31,950	36,728	4,778	15.0%
OTHER SOURCES	84,848	0	0	0	
	549,749	242,408	491,712	249,304	102.8%
<b>EXPENDITURES</b>					
OPERATING EXPENSES	112,875	0	0	0	
CAPITAL OUTLAY	0	0	0	0	
OTHER USES	22,300	242,408	491,712	249,304	102.8%
	135,175	242,408	491,712	249,304	102.8%

Facility Mitigation Class I Landfills subfund was established to mitigate concerns in areas surrounding Class I landfills. As of October 1, 2007 and pursuant to Ordinance 2007-739-E, Internal Host (resource recovery) fees are generated by a \$0.50 surcharge per Class I ton processed at the Trail Ridge Landfill. In addition, Ordinance 2007-739-E authorized the 50/50 sharing of the Class I surcharge between Class I Mitigation and the Taye Brown Regional Park Improvement Fund. Mitigation projects are determined pursuant to the City of Jacksonville's municipal code, Chapter 380, Part 4.

#### Revenues

Charges for Services represent the 50/50 revenue sharing of internal host fees authorized to Class I Mitigation and the Taye Brown Regional Park Improvement Fund. The 116.2 percent increase is directly attributed to increased Class I tonnage.

The 15 percent increase in Miscellaneous Revenue is based upon projections of Investment Pool Earnings and fund balance.

#### Expenditures

The Other Uses increase is attributed to an increase in cash carryover.

## CITY OF JACKSONVILLE, FLORIDA

### SF 446 SOLID WASTE CLASS III MITIGATION

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
CHARGES FOR SERVICES	245,361	223,743	280,952	57,209	25.6%
MISCELLANEOUS REVENUE	52,643	39,616	48,250	8,634	21.8%
OTHER SOURCES	772,809	0	0	0	
	1,070,813	263,359	329,202	65,843	25.0%
<b>EXPENDITURES</b>					
OTHER USES	0	263,359	329,202	65,843	25.0%
	0	263,359	329,202	65,843	25.0%

This subfund was established to mitigate concerns in areas surrounding Class III landfills (private Construction and Demolition Debris Landfills). External Host Fees are generated by a \$0.50 surcharge per Class III ton processed at landfills. Mitigation projects are determined pursuant to Jacksonville's Municipal Code, Chapter 380, Part 4.

#### Revenues

Charges for services have increased by \$57,209 because revenues are projected to increase slightly as a direct result of more tonnage.

The \$8,634 increase in Miscellaneous Revenue is due to an increase in Investment Pool Earnings.

#### Expenditures

The \$65,843 increase in Other Uses represents a 329,202 cash carryover, offset by a \$263,359 decrease in contingencies. This cash carryover expense appropriation will be added to the fund balance at the end of FY 09 should investment pool earnings revenues be fully realized.

## CITY OF JACKSONVILLE, FLORIDA

### SF 44F SW POLLUTION REMEDIATION

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
MISCELLANEOUS REVENUE	-4,831	0	0	0	
OTHER SOURCES	0	4,250,000	2,041,250	-2,208,750	-52.0%
	-4,831	4,250,000	2,041,250	-2,208,750	-52.0%
<b>EXPENDITURES</b>					
OPERATING EXPENSES	2,758,107	0	2,041,250	2,041,250	
CAPITAL OUTLAY	0	4,250,000	0	-4,250,000	-100.0%
	2,758,107	4,250,000	2,041,250	-2,208,750	-52.0%

Ordinance 2005-998-E enacted in FY 05 established this subfund to house the financial impact of a \$25 million settlement related to a former municipal incinerator site used by the City decades ago. The amount shown in the FY 09 budget represents the repayment of interest and principal related to the \$25 million settlement.

#### Revenues

Other Sources is the transfer in from the General Fund – GSD to cover the annual cost of the interest and principal payback.

#### Expenditures

Operating Expenses represents the internal service allocation charged by the Banking Fund (subfund 592) to cover both interest and principal for monies borrowed in FY 05.

## CITY OF JACKSONVILLE, FLORIDA

### SF 461 STORMWATER SERVICES

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
CHARGES FOR SERVICES	0	5,739,309	25,698,807	19,959,498	347.8%
MISCELLANEOUS REVENUE	0	0	150,000	150,000	
OTHER SOURCES	0	0	2,974,553	2,974,553	
	0	5,739,309	28,823,360	23,084,051	402.2%
<b>EXPENDITURES</b>					
PERSONNEL EXPENSES	0	0	8,827,087	8,827,087	
OPERATING EXPENSES	0	0	6,500,229	6,500,229	
CAPITAL OUTLAY	0	0	3,000	3,000	
OTHER USES	0	5,739,309	13,493,044	7,753,735	135.1%
	0	5,739,309	28,823,360	23,084,051	402.2%

The Stormwater Services subfund was created by Ordinance Number 2007-836-E. The enabling Ordinance provided the authority of the Stormwater User Fees for the General Services District of the City of Jacksonville as well as the basis for the rate and the collection thereof. Excluded from the Stormwater User Fee are Urban Service Districts 2, 3, 4 and 5 being the Cities of Jacksonville Beach, Atlantic Beach, Neptune Beach and the Town of Baldwin, respectively.

#### Revenues

The Charges for Services comprise a Stormwater User Fee (\$36,689,188) and projected late fees (\$1,000) net of approved credits (\$774,815 re: Duval County School Board and \$4,731,816 re: an Allowance for Doubtful Accounts) and economic-related reductions for eligible businesses and families (\$5,484,750). The 347.8 percentage increase reflects the first full-year of implementing a Stormwater User Fee as compared to the three (3) months budgeted in FY 08.

Miscellaneous Revenue comprises the projected Investment Pool Earnings within the subfund and reflects the first full-year of implementing the Stormwater Management Utility.

Other Sources of revenue consist of a \$1,561,000 contribution from the General Fund and a \$1,413,553 transfer from fund balance. The former subsidizes the Stormwater User Fee credits and reductions. The latter contributes to Stormwater Capital Projects (ref: Subfund 462 – Stormwater Capital Projects).

#### Expenditures

Personnel Services consist of the wages and benefits of 202 positions engaged in the operation of the Stormwater Management Utility. The \$8,827,087 budget represents the first full-year of operations.

The Operating Expenses budget consists of funding to maintain an aging stormwater infrastructure, mitigate flooding concerns, clean canals and ditches, maintain collection and pumping systems, comply with stormwater treatment requirements and facilities mandated by the Federal/State government as well as Stormwater User Fee billing costs. The \$6,500,229 budget represents the first full-year of operations.

Capital Outlay provides \$3,000 for office furniture and equipment related to three (3) environmental and compliance positions providing technical guidance and support to the Stormwater Management Utility.

Other Uses comprise a projected operating gain in the Stormwater Services subfund in the amount of \$13,493,044 of which this value represents 63.2 percent of the funding budgeted for Stormwater Capital Projects (ref: Subfund 462 – Stormwater Capital Projects).

## 2008-2009 ANNUAL BUDGET

## CITY OF JACKSONVILLE, FLORIDA

### SF 462 STORMWATER SERVICES - CAPITAL PROJECTS

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
OTHER SOURCES	0	0	21,343,044	21,343,044	
	0	0	21,343,044	21,343,044	
<b>EXPENDITURES</b>					
OPERATING EXPENSES	0	0	593,044	593,044	
CAPITAL OUTLAY	0	0	16,350,000	16,350,000	
OTHER USES	0	0	4,400,000	4,400,000	
	0	0	21,343,044	21,343,044	

The Stormwater Services – Capital Projects subfund was created by Ordinance Number 2007-836-E (09/25/07) which served to repeal Chapter 754 (Stormwater Code) and re-create a new Chapter 754 (Stormwater Management Utility Code).

The Stormwater Services – Capital Projects subfund segregates the funding for capital projects financed by the Stormwater User Fees and debt proceeds.

Revenues and Expenditures reflect the first year of financing stormwater capital projects within this subfund.

#### Revenues

Other Sources of revenue consists of debt proceeds in the amount of \$7,850,000 and the \$13,493,044 transfer from the Stormwater Services subfund (461) for a total contributed value of \$21,343,044 towards the financing and objectives of Stormwater Capital Projects.

#### Expenditures

Operating Expenses reflect interest and principal payments on the debt used to finance a portion of the Stormwater Capital Projects.

Capital Outlay provides \$16,350,000 towards the Total Maximum Daily Load (TMDL) and River Accord Initiatives (\$11,000,000) and nine (9) major Stormwater Capital Projects (\$5,350,000).

Other Uses reflect a \$4,400,000 transfer from General Fund representing the principal portion of stormwater-related debt; the intent of which is to segregate the Stormwater Capital Projects and their financing within a single subfund.

## CITY OF JACKSONVILLE, FLORIDA

### SF 4A1 MUNICIPAL STADIUM - EVENTS

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
TAXES	7,402,206	7,843,133	7,472,950	-370,183	-4.7%
CHARGES FOR SERVICES	3,533,713	4,158,057	3,762,507	-395,550	-9.5%
MISCELLANEOUS REVENUE	3,045,308	2,610,438	5,330,470	2,720,032	104.2%
OTHER SOURCES	10,214,507	10,084,436	8,547,974	-1,536,462	-15.2%
	<u>24,195,735</u>	<u>24,696,064</u>	<u>25,113,901</u>	<u>417,837</u>	<u>1.7%</u>
<b>EXPENDITURES</b>					
PERSONNEL EXPENSES	2,029,204	1,913,352	2,027,103	113,751	5.9%
OPERATING EXPENSES	9,703,496	9,375,331	9,792,427	417,096	4.4%
CAPITAL OUTLAY	0	0	22,500	22,500	
OTHER USES	13,411,396	13,407,381	13,271,871	-135,510	-1.0%
	<u>25,144,096</u>	<u>24,696,064</u>	<u>25,113,901</u>	<u>417,837</u>	<u>1.7%</u>

The Jacksonville Municipal Stadium subfund (4A1) is operated by SMG, who was hired by the City to manage six public entertainment facilities which include the Jacksonville Municipal Stadium, the Memorial Arena, Jacksonville Baseball Stadium, Times Union Center for Performing Arts, the Convention Center and the Equestrian Center. The Jacksonville Economic Development Commission (JEDC) serves as a liaison for SMG. Ordinance 2007-1265 recently extended the contract between the City of Jacksonville and SMG which will be set to expire March 30, 2013.

#### Revenues

Tax revenue for FY 09 had a net decrease of \$370,183. Tax revenue is generated from the 2 Cent Tourist Development Tax and State Sales Tax Rebate. Funding is primarily used for facility improvements and debt service.

Charges for Services include revenues from NFL ticket surcharges, other ticket surcharges, parking fees and contractual agreements with event vendors. Most of the decline in revenue is attributed to the loss of hosting the ACC Championship game which was formerly budgeted at \$325,000. The other revenue decreases come from a decline in event participation.

Miscellaneous Revenue increased by \$2.7 million dollars due to an increase in the Jacksonville Jaguar supplemental rent payment.

Other Sources represents transfers from retained earnings, a General Fund contribution to support operations of the venue and a transfer from the Convention Center. The contributions were decreased and offset by increases in miscellaneous revenue.

#### Expenditures

Personnel Services increased due to cost of living increases. SMG employees are not City employees, thus they are not provided benefits through the City of Jacksonville.

Operating Expenses had an increase of \$417,096 which is mainly the result of increases in contractual services for game day expenses, repairs & maintenance, utilities, subscriptions & memberships, and advertising & promotion costs.

Capital Outlay was budgeted for \$22,500. This funding will be used to purchase new HDTV sets for the stadium in anticipation of the new cable broadcast conversion that will take place in February 2009.

## 2008-2009 ANNUAL BUDGET

## CITY OF JACKSONVILLE, FLORIDA

### SF 4B1 MEMORIAL ARENA - EVENTS

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
CHARGES FOR SERVICES	5,979,245	5,645,792	5,573,205	-72,587	-1.3%
MISCELLANEOUS REVENUE	2,446,462	2,727,688	2,176,519	-551,169	-20.2%
OTHER SOURCES	637,756	0	0	0	
	9,063,463	8,373,480	7,749,724	-623,756	-7.4%
<b>EXPENDITURES</b>					
PERSONNEL EXPENSES	1,587,973	1,682,115	1,727,950	45,835	2.7%
OPERATING EXPENSES	6,161,809	6,399,813	5,416,064	-983,749	-15.4%
OTHER USES	0	291,552	605,710	314,158	107.8%
	7,749,782	8,373,480	7,749,724	-623,756	-7.4%

The Jacksonville Memorial Arena subfund (4B1) is operated by the SMG, who was hired by the City to manage six public entertainment facilities which include the Jacksonville Municipal Stadium, the Memorial Arena, Jacksonville Baseball Stadium, Times Union Center for Performing Arts, the Convention Center and the Equestrian Center. The Jacksonville Economic Development Commission (JEDC) serves as a liaison for SMG. Ordinance 2007-1265 recently extended the contract between the City of Jacksonville and SMG which will be set to expire March 30, 2013.

#### Revenues

Charges for Services includes revenues generated from other ticket surcharges, rental fees, parking fees and contractual agreements with event vendors. The decline in revenue is attributed to the loss of 12 events and patron participation.

Miscellaneous Revenues represent rental charges for the facility, concession sales, and advertising fees. There was a decline of \$350,000 in advertising fees coupled with a \$201,169 reduction in concession sales.

#### Expenditures

Personnel Services increased due to cost of living increases. SMG employees are not City employees, thus they are not provided benefits through the City of Jacksonville.

Operating Expenses had a net decrease of \$983,749. The decrease is mainly the result of reductions in contractual services (12 less events for FY 09), electricity, and repairs and maintenance which were offset by increases in finance charges, travel, advertising and promotion, and other negligible expenses.

Other Uses represents the interfund transfers from the Arena to the Municipal Stadium (\$99,121), Baseball (\$187,510), Performing Arts (\$258,724) and Equestrian Center (\$60,355) to help offset the expenses in those venues.

## CITY OF JACKSONVILLE, FLORIDA

### SF 4C1 BASEBALL STADIUM - EVENTS

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
CHARGES FOR SERVICES	672,106	566,129	431,360	-134,769	-23.8%
MISCELLANEOUS REVENUE	137,802	140,904	163,101	22,197	15.8%
OTHER SOURCES	721,365	513,266	741,844	228,578	44.5%
	1,531,273	1,220,299	1,336,305	116,006	9.5%
<b>EXPENDITURES</b>					
PERSONNEL EXPENSES	191,112	212,220	270,916	58,696	27.7%
OPERATING EXPENSES	944,542	1,008,079	1,037,889	29,810	3.0%
CAPITAL OUTLAY	0	0	27,500	27,500	
	1,135,654	1,220,299	1,336,305	116,006	9.5%

The Jacksonville Baseball Stadium subfund (4C1) is operated by SMG, who was hired by the City to manage six public entertainment facilities which include the Jacksonville Municipal Stadium, the Memorial Arena, Jacksonville Baseball Stadium, Times Union Center for Performing Arts, the Convention Center and the Equestrian Center. The Jacksonville Economic Development Commission (JEDC) serves as a liaison for SMG. Ordinance 2007-1265 recently extended the contract between the City of Jacksonville and SMG which will be set to expire March 30, 2013.

#### Revenues

Charges for Services includes revenues generated from other ticket surcharges for club/suites, facility fees, contractual services revenue for 83 events, and daily parking fees. Parking fees (\$72,830) and Facility Fees (\$86,128) were reduced and offset by increase in contractual services revenue (\$24,189).

Miscellaneous Revenues represent an increase in revenue for the rental charges for the facility, concession sales, investment pool earnings, and miscellaneous sales and charges.

#### Expenditures

Personnel Services increased due to cost of living increases. SMG employees are not City employees, thus they are not provided benefits through the City of Jacksonville.

Operating Expenses had a net increase of \$29,810. The increase is mainly the result of adjustments to higher utility costs (electricity, water, and other).

Capital Outlay was budgeted for \$27,500. This funding will be used to purchase new HDTV sets for the stadium in anticipation of the new cable broadcast conversion that will take place in February 2009.

## 2008-2009 ANNUAL BUDGET

## CITY OF JACKSONVILLE, FLORIDA

### SF 4D1 PERFORMING ARTS - EVENTS

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
CHARGES FOR SERVICES	2,566,290	2,424,318	2,362,039	-62,279	-2.6%
MISCELLANEOUS REVENUE	762,750	709,219	707,622	-1,597	-0.2%
OTHER SOURCES	744,631	296,213	582,141	285,928	96.5%
	4,073,671	3,429,750	3,651,802	222,052	6.5%
<b>EXPENDITURES</b>					
PERSONNEL EXPENSES	779,019	776,152	779,693	3,541	0.5%
OPERATING EXPENSES	3,180,343	2,653,598	2,866,609	213,011	8.0%
CAPITAL OUTLAY	0	0	5,500	5,500	
	3,959,363	3,429,750	3,651,802	222,052	6.5%

The Times Union Performing Arts subfund (4D1) is operated by SMG, who was hired by the City to manage six public entertainment facilities which include the Jacksonville Municipal Stadium, the Memorial Arena, Jacksonville Baseball Stadium, Times Union Center for Performing Arts, the Convention Center and the Equestrian Center. The Jacksonville Economic Development Commission (JEDC) serves as a liaison for SMG. Ordinance 2007-1265 recently extended the contract between the City of Jacksonville and SMG which will be set to expire March 30, 2013.

#### Revenues

Charges for Services includes revenues generated from other ticket surcharges for club/suites, facility fees, contractual services revenue for 391 events, and daily parking fees. The decreases in revenue are due to a decline in Other Ticket Surcharges (\$149,581) which is offset by an increase in Contractual Services Revenue (\$87,302).

Other Sources represents interfund transfers from the Memorial Arena (subfund 4B1).

#### Expenditures

Personnel Services increased due to cost of living increases. SMG employees are not City employees, thus they are not provided benefits through the City of Jacksonville.

Operating Expenses had a net increase of \$213,011 from FY 08 to FY 09. The increase is mainly the result of contractual services expenditure increase as a result of six (6) additional events planned for the venue in FY 09.

Capital Outlay was budgeted for \$5,500 to fund repairs at the venue.

## CITY OF JACKSONVILLE, FLORIDA

### SF 4E1 CONVENTION CENTER - EVENTS

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
TAXES	5,118,358	5,434,110	5,188,353	-245,757	-4.5%
CHARGES FOR SERVICES	836,773	784,297	819,771	35,474	4.5%
MISCELLANEOUS REVENUE	1,181,361	1,248,612	1,244,976	-3,636	-0.3%
OTHER SOURCES	1,000,000	0	797,156	797,156	
	8,136,492	7,467,019	8,050,256	583,237	7.8%
<b>EXPENDITURES</b>					
PERSONNEL EXPENSES	1,075,409	1,276,870	1,239,458	-37,412	-2.9%
OPERATING EXPENSES	2,368,641	1,954,641	2,515,052	560,411	28.7%
CAPITAL OUTLAY	0	0	11,000	11,000	
OTHER USES	3,295,950	4,235,508	4,284,746	49,238	1.2%
	6,740,000	7,467,019	8,050,256	583,237	7.8%

The Convention Center subfund (4E1) is operated by the SMG, who was hired by the City to manage six public entertainment facilities which include the Jacksonville Municipal Stadium, the Memorial Arena, Jacksonville Baseball Stadium, Times Union Center for Performing Arts, the Convention Center and the Equestrian Center. The Jacksonville Economic Development Commission (JEDC) serves as a liaison for SMG. Ordinance 2007-1265 recently extended the contract between the City of Jacksonville and SMG which will be set to expire March 30, 2013.

#### Revenues

Taxes are generated from the Convention Development Tax which is distributed amongst Duval County, Jacksonville Beach and the Town of Baldwin. Funding is primarily used for facility improvements and debt service; however in FY 09 the revenue is projected to decrease based on current economic conditions.

Charges for Services includes revenues generated from other ticket surcharges for club/suites, facility fees, daily parking fees, and contractual services revenue for 283 events. Revenue increased due to additional revenue in Parking Fees-Daily (\$18,909) and Contractual Services revenue (\$81,065) which is offset by a decrease in Other Ticket Surcharges (\$64,500).

Other Sources represents transfers from retained earnings in the amount of \$797,156 which will be transferred to the Jacksonville Municipal Stadium to offset expenditures in that venue.

#### Expenditures

Personnel Services decreased at the directive of SMG. SMG employees are not City employees, thus they are not provided benefits through the City of Jacksonville.

Operating Expenses had a net increase of \$560,411 from FY 08 to FY 09 toward Extraordinary Repairs and Maintenance expenditures. The repairs will include structural, carpet, chair and stage system repairs.

Capital Outlay was budgeted for \$11,000 to fund repairs at the venue.

Other Uses represents the principal and interest debt service payments for the venue. The expenditures increased to cover higher debt service costs.

## 2008-2009 ANNUAL BUDGET

## CITY OF JACKSONVILLE, FLORIDA

### SF 4F1 EQUESTRIAN CENTER - EVENTS

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
CHARGES FOR SERVICES	451,921	421,957	692,767	270,810	64.2%
MISCELLANEOUS REVENUE	406,107	411,666	524,088	112,422	27.3%
OTHER SOURCES	439,677	589,559	412,758	-176,801	-30.0%
	1,297,705	1,423,182	1,629,613	206,431	14.5%
<b>EXPENDITURES</b>					
PERSONNEL EXPENSES	377,921	400,070	430,495	30,425	7.6%
OPERATING EXPENSES	931,367	1,023,112	1,193,618	170,506	16.7%
CAPITAL OUTLAY	0	0	5,500	5,500	
	1,309,288	1,423,182	1,629,613	206,431	14.5%

The Equestrian Center subfund (4F1) is operated by SMG, who was hired by the City to manage six public entertainment facilities which include the Jacksonville Municipal Stadium, the Memorial Arena, Jacksonville Baseball Stadium, Times Union Center for Performing Arts, the Convention Center and the Equestrian Center. The Jacksonville Economic Development Commission (JEDC) serves as a liaison for SMG. Ordinance 2007-1265 recently extended the contract between the City of Jacksonville and SMG which will be set to expire March 30, 2013.

#### Revenues

Charges for Services include revenues generated from other ticket surcharges, daily parking fees, and contractual services revenue for 109 events. Revenue increased due to additional revenue in Parking Fees-Daily and Contractual Services revenue.

The increase in Miscellaneous Revenue is attributed to the additional revenue received in Rental of City Facilities, Concession Sales and Stadium Name Proceeds.

Other Sources revenue declined due to a reduction in the General Fund contribution to support operations of the venue. The venue did receive transfers from the other facilities to reduce the burden on the General Fund.

#### Expenditures

Personnel Services increased at the directive of SMG. SMG employees are not City employees, thus they are not provided benefits through the City of Jacksonville.

Operating Expenses had an increase of \$170,506 from FY 08 to FY 09. The increases were made in expenditure categories: contractual service, utilities, and repairs and maintenance.

Capital Outlay was budgeted for \$5,500 to fund repairs at the venue.

**CITY OF JACKSONVILLE, FLORIDA**





# CITY OF JACKSONVILLE, FLORIDA

## INTERNAL SERVICE FUNDS

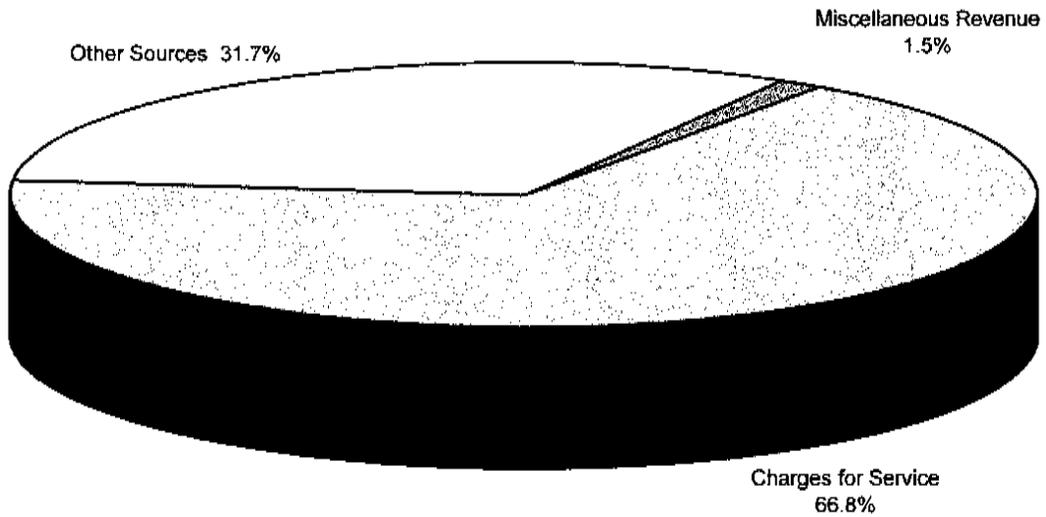
### Summary of Subfunds

S/F	Description	Personnel Expenses	Operating Expenses	Capital Outlay	Debt Service	Other Uses	FY 09 Budgeted
511	Fleet Mgt - Operations	7,754,848	39,357,598	2		1,446,857	48,559,305
512	Vehicle Replacement		14,492,536	6,882,500		3,384,492	24,759,528
513	Direct Replacement			5,499,200			5,499,200
521	Copy Center	425,238	1,442,054	3,600		118,981	1,989,873
531	ITD Operations	10,800,461	11,417,893	1		1,441,302	23,659,657
533	Communications	375,510	6,869,944	1		503,925	7,749,380
534	Radio Communications	896,645	5,404,985	188,121			6,489,751
535	Sys Dev/Tech Replacement	3,024,843	3,978,512	1,462,296		962,380	9,428,031
551	Office of General Counsel	7,303,272	1,486,343	1		252,284	9,041,900
561	Self Insurance	1,289,745	26,774,829	1		1,121,252	29,185,827
571	Group Health	787,467	79,320,019	1		92,132	80,199,619
581	Insured Programs	390,855	8,624,570	1		(704,151)	8,311,275
592	Banking Fund		402,550		38,171,067	109,893,356	148,466,973
	<b>Total Internal Service Funds</b>	<b>33,048,884</b>	<b>199,571,833</b>	<b>14,035,725</b>	<b>38,171,067</b>	<b>118,512,810</b>	<b>403,340,319</b>

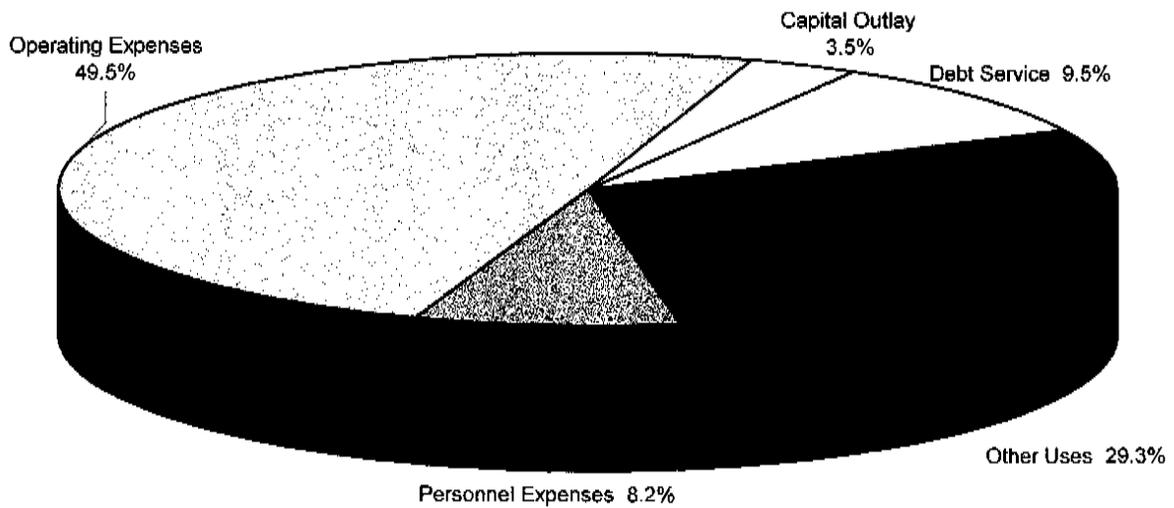
# CITY OF JACKSONVILLE, FLORIDA

## INTERNAL SERVICE FUNDS

### REVENUE SOURCES



### EXPENDITURES BY CATEGORY



## CITY OF JACKSONVILLE, FLORIDA

### SF 511 FLEET MGMT - OPERATIONS

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
CHARGES FOR SERVICES	31,410,115	36,997,752	48,226,655	11,228,903	30.4%
MISCELLANEOUS REVENUE	349,495	298,000	332,650	34,650	11.6%
OTHER SOURCES	151,308	0	0	0	
	31,910,917	37,295,752	48,559,305	11,263,553	30.2%
<b>EXPENDITURES</b>					
PERSONNEL EXPENSES	8,343,288	8,951,541	7,754,848	-1,196,693	-13.4%
OPERATING EXPENSES	23,219,742	26,931,106	39,357,598	12,426,492	46.1%
CAPITAL OUTLAY	0	2	2	0	0.0%
OTHER USES	1,429,175	1,413,103	1,446,857	33,754	2.4%
	32,992,206	37,295,752	48,559,305	11,263,553	30.2%

Municipal Code 106.216 Ordinance Number 91-723-282: This is a proprietary subfund to account for the operations of the City's Motor Pool. The Motor Pool is responsible for the acquisition of most of the City's mobile equipment; it is responsible for all of the maintenance and fueling of the City's vehicle fleet including most independent authorities and the Duval County School Board. This entity, like all of the City's other internal service funds, recovers its costs via charges to its users.

#### Revenues

Charges for Services include the internal service charges billed to using agencies as well as a small amount of revenue for contract parking. This revenue is directly related to the increases or decreases in the expenditures of this sub-fund. As noted below in Operating Expenses, fuel is the primary contributor.

Miscellaneous Revenue includes any reimbursement for warranty work and contribution-loss deductibles. \$13,000 of the increase is in reimbursement for warranty work and \$16,150 is in contribution-loss deductibles. The growth in these line items is consistent with current and prior year actuals.

#### Expenditures

Personnel Expenses decreased due to the elimination of 19 positions which occurred as part of the budget process. In addition, beginning in FY 09, the City has budgeted a non-departmental lapse for various departments.

Operating Expense increase is being driven by increased fuel prices. Of the total change \$11,383,259 is due to increased funding for fuel. There was also a \$700,000 increase in motor vehicle parts.

Other Uses represents an indirect cost allocation. Any change is related to an independent costing study done as part of the budget process.

## CITY OF JACKSONVILLE, FLORIDA

### SF 512 FLEET MGMT - VEHICLE REPLACEMENT

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
CHARGES FOR SERVICES	9,107,075	13,328,370	16,611,580	3,283,210	24.6%
MISCELLANEOUS REVENUE	559,797	800,000	1,265,448	465,448	58.2%
OTHER SOURCES	8,872,511	13,481,967	6,882,500	-6,599,467	-49.0%
	18,539,382	27,610,337	24,759,528	-2,850,809	-10.3%
<b>EXPENDITURES</b>					
OPERATING EXPENSES	22,181,951	12,075,636	14,492,536	2,416,900	20.0%
CAPITAL OUTLAY	0	13,481,967	6,882,500	-6,599,467	-49.0%
OTHER USES	1,289,358	2,052,734	3,384,492	1,331,758	64.9%
	23,471,309	27,610,337	24,759,528	-2,850,809	-10.3%

This subfund was initially established in 1989 under 106.216 as a reserve fund for future replacement of vehicles acquired after 1989. Ordinance 2003-876 repealed it in its entirety as the City has changed its methodology for budgeting for vehicle replacement. An alternative source of funding started being used to purchase replacement vehicles. This short-term borrowing program or Banking Fund has changed the way this fund operates and expends its funds.

#### Revenues

Charges for Services represent the internal service allocation charged to users based on the timing and cost of the vehicles replaced. A portion of this amount represents the payback for borrowed funds that will be transferred out to the Banking Fund (subfund 592) to pay interest and principal of the financed amounts relative to vehicle replacements. This amount will continue to grow each year until items purchased in the inception year of FY 05 are paid off.

Miscellaneous Revenue represents revenue generated from the sale of fixed assets which in this case are surplus vehicles. The large increase in FY 09 is related to the identification and subsequent sale of under utilized vehicles. This type of transaction is not liable to recur.

Other Sources represents the loan proceeds that will be borrowed from the Banking Fund to fund a portion of the vehicles to be replaced. As can be seen from the \$6,599,467 reduction an effort is under way to reduce and eventually eliminate borrowed funding for the replacement of vehicles.

#### Expenditures

Operating Expenses represents the internal service allocation charged by the Banking Fund to cover both interest and principal for monies used for vehicle replacements financed by borrowed funds. This amount will continue to grow each year until items purchased in the inception year of FY 05 are paid off.

Capital Outlay represents the borrowed capital that will be spent on vehicle replacements in FY 09. As can be seen from the \$6,599,467 reduction an effort is under way to reduce and eventually eliminate borrowed funding for the replacement of vehicles.

Other Uses of \$3,384,492 represent the excess revenue over budgeted expenses. \$2,089,854 of this amount will be transferred to subfund 513 to begin purchasing replacement vehicles on a pay-as-you-go basis. The remaining \$574,638 is a carryover amount that is posted as a contingency to cover timing issues.

## 2008-2009 ANNUAL BUDGET

## CITY OF JACKSONVILLE, FLORIDA

### SF 513 FLEET MGMT - DIRECT REPLACEMENT

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
MISCELLANEOUS REVENUE	824	0	0	0	
OTHER SOURCES	1,409,792	2,511,335	5,499,200	2,987,865	119.0%
	1,410,616	2,511,335	5,499,200	2,987,865	119.0%
<b>EXPENDITURES</b>					
OPERATING EXPENSES	630,062	0	0	0	
CAPITAL OUTLAY	0	2,511,335	5,499,200	2,987,865	119.0%
	630,062	2,511,335	5,499,200	2,987,865	119.0%

Direct Vehicle Replacement – Motor Pool - This subfund was established during the FY 06 budget process (Budget Ordinance 2005-807-E). The intent is to recreate a reserve for future replacement of vehicles not dependent on any borrowed funds, as with subfund 512. Ongoing revenue streams and excess fund balance in subfund 512 will be funneled into this subfund to build up monies to create a true pay-as-you-go vehicle replacement fund.

#### Revenues

Other Sources represents transfers from other subfunds to allow the outright purchase of vehicles. In FY 09 the budget is made up of a \$2,689,346 transfer from the General Fund – GSD and a \$2,809,854 transfer from subfund 512. This amount represents excess budgeted revenues over budgeted expenses in subfund 512.

#### Expenditures

Capital Outlay funding is based on monies transferred into this fund and is available to fund direct vehicle replacements. The transfer amount and the cost of vehicles replaced will fluctuate from year to year depending upon the number of longer-life and more expensive vehicles that are needed to be replaced.

## CITY OF JACKSONVILLE, FLORIDA

SF 521 COPY CENTER

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
CHARGES FOR SERVICES	1,736,641	1,868,879	1,989,873	120,994	6.5%
MISCELLANEOUS REVENUE	9,407	14,500	0	-14,500	-100.0%
OTHER SOURCES	41,000	0	0	0	
	<u>1,787,049</u>	<u>1,883,379</u>	<u>1,989,873</u>	<u>106,494</u>	<u>5.7%</u>
<b>EXPENDITURES</b>					
PERSONNEL EXPENSES	405,733	398,079	425,238	27,159	6.8%
OPERATING EXPENSES	1,317,966	1,394,576	1,442,054	47,478	3.4%
CAPITAL OUTLAY	0	1	3,600	3,599	9900.0%
OTHER USES	50,127	90,723	118,981	28,258	31.1%
	<u>1,773,827</u>	<u>1,883,379</u>	<u>1,989,873</u>	<u>106,494</u>	<u>5.7%</u>

The Copy Center is an internal service subfund, which accumulates and allocates the costs of the centralized copy center, mail and messenger service functions for City agencies. This entity, like all of the City's other internal service funds, recovers its costs via charges to users.

### Revenues

Charges for Services represents the projected level of service to be provided at the applicable billing rates for printing, mail and messenger services. This revenue area is directly related to the increases or decreases in the expenditures.

Miscellaneous Revenue consists of the projected amount of interest income to be earned during the fiscal year. The cash position in this subfund is such at there is no interest income budgeted in FY 09.

### Expenditures

Personnel Expenses increased by \$15,054 as a result of annual salary and associated benefit increases for the new budget year. In addition, beginning in FY 09, the City has budgeted a non-departmental lapse for the various departments.

Operating Expenses increased primarily due to a \$40,000 increase in postage supply costs.

Capital Outlay is budgeted for the replacement of bindery equipment.

Other Uses represents an indirect cost allocation. Any change is related to an independent costing study done as part of the budget process.

## CITY OF JACKSONVILLE, FLORIDA

### SF 531 ITD OPERATIONS

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
CHARGES FOR SERVICES	25,167,309	26,492,114	23,583,157	-2,908,957	-11.0%
MISCELLANEOUS REVENUE	247,698	238,000	76,500	-161,500	-67.9%
OTHER SOURCES	1,815,408	0	0	0	
	27,230,415	26,730,114	23,659,657	-3,070,457	-11.5%
<b>EXPENDITURES</b>					
PERSONNEL EXPENSES	13,265,204	13,454,078	10,800,461	-2,653,617	-19.7%
OPERATING EXPENSES	10,182,431	13,510,963	11,417,893	-2,093,070	-15.5%
CAPITAL OUTLAY	0	1	1	0	0.0%
OTHER USES	863,972	-234,928	1,441,302	1,676,230	-713.5%
	24,311,608	26,730,114	23,659,657	-3,070,457	-11.5%

The Information Technology internal service subfund accounts for and allocates the costs to support existing applications, maintenance of computer equipment owned, leased or operated by the City and selected independent agencies and records management (archive) functions. During the FY 08 budget cycle the budget funding for information technology system development was moved out of this subfund into a separate subfund (SF 535) with project tracking capabilities. The personnel costs and headcount associated were moved out in FY 09 verses the Supervision Allocation method that was used in FY 08.

#### Revenues

Charges for Services represents the projected level of service to be provided at the applicable billing rates to support existing systems and maintenance of computers. This revenue area is directly related to the increases or decreases in the expenditures.

Miscellaneous Revenue represents any earnings on investments based on the fund's cash position and any estimated gain/loss on sale of fixed assets owned by this subfund. As can be deduced by the change in budget the cash position in FY 09 is significantly leaner than in FY 08.

#### Expenditures

Personnel Expense decreased due to the transfer of 35 positions to the System Development subfund (SF 535). This move will more accurately reflect the cost to the City to "keep the lights on". As part of the budget process six (6) positions were eliminated but this cost savings was offset in this subfund by the transfer of one (1) position from Radio Communication subfund and five (5) from the Communications subfund.

Operating Expenses decreased as a result of reductions in various operating expense areas such as Professional Services for \$1,613,045, Hardware and Software Maint & Licensing for \$684,704 and Miscellaneous Services and Charges of \$330,000 as well as an overall reduction in internal service allocations for \$350,831. These reductions were offset by increases in Storage Charges of \$720,000 and Repairs & Maintenance of \$129,000.

Other Uses funding represents the allocation of indirect costs of \$1,289,960 and a supervision allocation entry to transfer system development costs to subfund 535 totaling \$151,342. In FY 08 the supervision allocation was entered here as a contra expense item. With the movement of the positions into the System Development subfund this budget reduction exercise is not needed.

## 2008-2009 ANNUAL BUDGET

## CITY OF JACKSONVILLE, FLORIDA

### SF 533 COMMUNICATIONS

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
CHARGES FOR SERVICES	7,918,562	7,760,015	7,670,380	-89,635	-1.2%
MISCELLANEOUS REVENUE	80,867	57,000	79,000	22,000	38.6%
OTHER SOURCES	4,806	0	0	0	
	8,004,235	7,817,015	7,749,380	-67,635	-0.9%
<b>EXPENDITURES</b>					
PERSONNEL EXPENSES	753,025	716,520	375,510	-341,010	-47.6%
OPERATING EXPENSES	6,843,974	6,904,676	6,869,944	-34,732	-0.5%
CAPITAL OUTLAY	0	1	1	0	0.0%
OTHER USES	338,014	195,818	503,925	308,107	157.3%
	7,935,013	7,817,015	7,749,380	-67,635	-0.9%

The Communications internal service subfund accumulates and allocates the cost of telephone and wireless communications and maintenance of the general government system and of some independent agencies. This entity, like all of the City's other internal service funds, recovers its costs via charges to its users.

#### Revenues

Charges for Services includes the internal service charges billed to using agencies. This revenue area is directly related to the increases or decreases in the expenditures.

Miscellaneous Revenue represents the anticipated earnings on investments based on the fund's projected cash position.

#### Expenditures

Personnel Expenses decreased due to six (6) positions being transferred to the Information Technologies subfund as part of the budget process. The authorized position count in this subfund was reduced from 11 in FY 08 to six (6) in FY 09.

Operating Expenses net decrease is due to an overall increase in the internal service allocations of \$185,610 offset by a \$151,387 reduction in wireless communications expense.

Other Uses represents an indirect cost allocation. Any change is related to an independent costing study done as part of the budget process.

## CITY OF JACKSONVILLE, FLORIDA

### SF 534 RADIO COMMUNICATION

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
CHARGES FOR SERVICES	7,077,401	7,231,815	6,301,631	-930,184	-12.9%
MISCELLANEOUS REVENUE	-43,089	0	0	0	
OTHER SOURCES	0	264,000	188,120	-75,880	-28.7%
	7,034,312	7,495,815	6,489,751	-1,006,064	-13.4%
<b>EXPENDITURES</b>					
PERSONNEL EXPENSES	938,732	949,464	896,645	-52,819	-5.6%
OPERATING EXPENSES	9,544,346	6,282,350	5,404,985	-877,365	-14.0%
CAPITAL OUTLAY	0	264,001	188,121	-75,880	-28.7%
	10,483,078	7,495,815	6,489,751	-1,006,064	-13.4%

The Radio Communications internal service subfund accumulates and allocates the cost of radio communications and maintenance of the general government system and of some independent agencies. This entity, like all of the City's other internal service funds, recovers its costs via charges to its users.

#### Revenues

Charges for Services includes revenue generated from internal service billings to the using agencies. This revenue area is directly related to the change in the budgeted expenditures.

Other Sources in the FY 08 budget represented a transfer from the general fund for capital equipment. The FY 09 budgeted amount represents banking fund loan proceeds for mobile radios to be used by the Office of the Sheriff.

#### Expenditures

Personnel Expenses decreased due to one (1) position being transferred to the Information Technologies subfund as part of the budget process. The authorized position count in this subfund was reduced from 15 in FY 08 to 14 in FY 09.

Operating Expenses decrease is predominately due to a reduction in the internal service allocation from the Banking Fund (subfund 592) of \$605,952. Many of the projects from earlier fiscal years have closed out causing the interest and principal payback required in FY 09 to be reduced. There was also a \$189,700 reduction in repairs and maintenance.

Capital Outlay funding relates directly to the budget in Other Sources whether pay-go or borrowed.

## CITY OF JACKSONVILLE, FLORIDA

### SF 535 SYSTEM DEVELOPMENT/TECH REPLACEMENT

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
CHARGES FOR SERVICES	0	5,391,826	3,791,585	-1,600,241	-29.7%
MISCELLANEOUS REVENUE	-57,052	0	0	0	
OTHER SOURCES	961,196	4,918,000	5,636,446	718,446	14.6%
	904,143	10,309,826	9,428,031	-881,795	-8.6%
<b>EXPENDITURES</b>					
PERSONNEL EXPENSES	0	0	3,024,843	3,024,843	
OPERATING EXPENSES	2,169,011	3,438,606	3,978,512	539,906	15.7%
CAPITAL OUTLAY	0	2,373,414	1,462,296	-911,118	-38.4%
OTHER USES	0	4,497,806	962,380	-3,535,426	-78.6%
	2,169,011	10,309,826	9,428,031	-881,795	-8.6%

This fund was established in FY 07 by ordinance 2007-788-E to separate and distinguish funding set aside for technology related system development. This fund includes all costs related to system development including personnel, operating and capital costs whether direct or borrowed.

#### Revenues

Charges for Services represents the internal service allocation charged to users based on the timing and cost of the technology item purchased and/or system development. The bulk of this amount represents the payback for borrowed funds that will be transferred out to the Banking Fund to pay interest and principal of the financed amounts. This portion of the budget will continue to grow each year until items purchased in the inception year of FY 05 begin to be paid off.

Other Sources represents the FY 09 approved system development project funding. Of this total \$500,000 is a transfer from the General Fund – GSD to fund end-user equipment replacement and the remaining \$5,136,446 are loan proceeds from the Banking Fund.

#### Expenditures

Personnel Expenses are shown as true personnel costs versus a supervision allocation amount as was done in FY 08 and which was reflected in Other Uses. The total cost of developer time and 35 authorized positions have been moved to this subfund from the Information Technology operating subfund (SF 531). An offset in Other Uses reflects this change.

Operating Expenses represents the internal service allocation charged by the Banking Fund to cover both interest and principal for monies used for technology replacements and/or system development as well as other system development costs such as outside contractors. The increase is made up of \$436,829 in Banking Fund allocation charges, \$600,173 in professional services and \$500,000 for end user equipment replacement.

The Capital Outlay amount includes the FY 09 approved capital hardware and software costs associated with the FY 09 ITP (Information Technology Plan).

Other Uses includes a City Council designated contingency of \$925,807 for various ITP projects.

## 2008-2009 ANNUAL BUDGET

## CITY OF JACKSONVILLE, FLORIDA

SF 551 OFFICE OF GENERAL COUNSEL

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
INTERGOVERNMENTAL REVENUE	200,000	0	0	0	
CHARGES FOR SERVICES	9,228,399	8,622,294	8,969,400	347,106	4.0%
MISCELLANEOUS REVENUE	56,390	82,500	72,500	-10,000	-12.1%
OTHER SOURCES	444,119	0	0	0	
	9,928,908	8,704,794	9,041,900	337,106	3.9%
<b>EXPENDITURES</b>					
PERSONNEL EXPENSES	6,995,865	7,120,573	7,303,272	182,699	2.6%
OPERATING EXPENSES	1,647,355	1,334,953	1,486,343	151,390	11.3%
CAPITAL OUTLAY	0	1	1	0	0.0%
OTHER USES	915,347	249,267	252,284	3,017	1.2%
	9,558,566	8,704,794	9,041,900	337,106	3.9%

As codified by Chapter 25, Section 25.101 of the City Ordinance Code, the Office of General Counsel has the general responsibility for furnishing legal services to the City and its Independent Authorities, except where the Council may otherwise direct. Included with this legal responsibility is the service to various City Boards and Commissions.

### Revenues

Charges for Services represents the recovery of legal expenses associated with the Office of General Counsel relative to the provision of legal services to City Departments and the Independent Authorities. This is accomplished via internal service charges billed to using agencies. This revenue area is directly related to the increases or decreases in the expenditures of this subfund.

Miscellaneous Revenue net decrease of \$10,000 is attributable to an \$11,500 increase in collections for public records requests, settlements and garnishments combined with a \$21,500 projected decrease in earnings on investments.

### Expenditures

Personnel Expenses net increase is due to the addition of two (2) positions for use by the Independent Authorities as well as annual increases in salaries and associated benefits. In addition, beginning in FY 09, the City has budgeted a non-departmental lapse for the various departments.

Operating Expenses increased due to additional budget capacity for external legal counsel of \$100,000 in professional services and a net increase of \$106,785 in internal service allocations. These increases are slightly offset by small reductions in various operating accounts, the largest of which was a reduction of \$38,000 in miscellaneous services & charges.

Other Uses represents an indirect cost allocation. Any change is related to an independent costing study done as part of the budget process.

## CITY OF JACKSONVILLE, FLORIDA

### SF 561 SELF INSURANCE

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
CHARGES FOR SERVICES	32,117,788	28,939,038	25,545,958	-3,393,080	-11.7%
MISCELLANEOUS REVENUE	2,411,068	3,903,411	3,639,869	-263,542	-6.8%
OTHER SOURCES	4,133,654	0	0	0	
	38,662,510	32,842,449	29,185,827	-3,656,622	-11.1%
<b>EXPENDITURES</b>					
PERSONNEL EXPENSES	601,494	1,258,643	1,289,745	31,102	2.5%
OPERATING EXPENSES	31,065,052	30,537,461	26,774,829	-3,762,632	-12.3%
CAPITAL OUTLAY	0	79,902	1	-79,901	-100.0%
OTHER USES	655,153	966,443	1,121,252	154,809	16.0%
	32,321,699	32,842,449	29,185,827	-3,656,622	-11.1%

The Risk Management Fund administers a self-insured Workers' Compensation and Auto/General Liability program for the City, Jacksonville Electric Authority (JEA) electric and water, Jacksonville Port Authority (JPA), Jacksonville Airport Authority (JAA) and the Jacksonville Housing Authority (JHA).

In addition to the handling and supervision of claims, this fund also oversees the coordination of safety and training and loss prevention programs within the City's Divisions. The recovery efforts of damages which the City has sustained, or of payments that have been made when these losses are the result of the activities of a third party is being done in-house.

#### Revenues

The decrease in Charges for Services is primarily in Gross Premiums Written for the Workers' Compensation and General Liability activities. These figures are derived from an actuarial report and the decreases are mainly due to the reduction cost of self-insurance and the desire to decrease reserves in this fund.

The Miscellaneous Revenue decrease is comprised of Investment Pool Earnings, which is also derived from the Actuary's calculations.

#### Expenditures

Personnel Services increased due to a cost of living adjustment and related benefit increase along with a lapse that was restored and the General Liability Claims Adjuster was brought in house.

The decrease in operating expenses is primarily due to the increased cost of providing self-insurance and the need to increase reserves based on an annual actuarial study. The cost is then spread to all participants based on claims experience. Professional services decreased because the claims adjuster duties that were being done by a third party are now being done in-house.

No Capital Outlay was budgeted for FY 09.

The Other Uses increase is due to the change in supervision allocation percentages and the dollar amount spread for Supervision Allocation.

## 2008-2009 ANNUAL BUDGET

## CITY OF JACKSONVILLE, FLORIDA

### SF 571 GROUP HEALTH

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
CHARGES FOR SERVICES	73,189,652	79,428,644	80,043,285	614,641	0.8%
MISCELLANEOUS REVENUE	228,556	256,751	156,334	-100,417	-39.1%
OTHER SOURCES	17,500	0	0	0	
	<u>73,435,708</u>	<u>79,685,395</u>	<u>80,199,619</u>	<u>514,224</u>	<u>0.6%</u>
<b>EXPENDITURES</b>					
PERSONNEL EXPENSES	807,740	770,267	787,467	17,200	2.2%
OPERATING EXPENSES	72,235,603	78,835,926	79,320,019	484,093	0.6%
CAPITAL OUTLAY	0	1	1	0	0.0%
OTHER USES	270,303	79,201	92,132	12,931	16.3%
	<u>73,313,647</u>	<u>79,685,395</u>	<u>80,199,619</u>	<u>514,224</u>	<u>0.6%</u>

The Group Hospitalization & Life Fund accounts for the costs of providing group hospitalization, life insurance, dental and vision coverage. All coverages are contracted to private carriers. A flexible spending account is also being administered under this subfund. The Employee Assistance Program was eliminated and EAP (Employee Assistance Programs) was moved to General Fund-Human Resources Division with an outside EAP Provider.

#### Revenues

Miscellaneous Revenue decreased by \$100,417 for Investment Pool Earnings.

#### Expenditures

Personnel Expenses increased due to a transfer of (1) one position from the General Fund.

Other Uses increased by \$12,931 for Indirect Cost Allocation.

## CITY OF JACKSONVILLE, FLORIDA

### SF 581 INSURED PROGRAMS

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
CHARGES FOR SERVICES	10,457,787	8,081,558	8,011,275	-70,283	-0.9%
MISCELLANEOUS REVENUE	229,306	300,000	300,000	0	0.0%
	10,687,093	8,381,558	8,311,275	-70,283	-0.8%
<b>EXPENDITURES</b>					
PERSONNEL EXPENSES	363,378	365,968	390,855	24,887	6.8%
OPERATING EXPENSES	7,168,186	8,594,352	8,624,570	30,218	0.4%
CAPITAL OUTLAY	0	1	1	0	0.0%
OTHER USES	-530,348	-578,763	-704,151	-125,388	21.7%
	7,001,216	8,381,558	8,311,275	-70,283	-0.8%

The Insured Program Fund administers the insurance policies for example: Property, Aircraft, Watercraft, Blanket Crime and the River Walk. The fund also provides administrative services to the Workers' Compensation, General Liability, and Loss Prevention activities.

The revenues under Charges for Services are determined by the amount of premiums that must be paid by the City for insurance coverage. The decrease in this fund is the result of an estimated rate decrease in property premiums.

#### Revenues

The decrease in charges for services is due to a premium reduction.

#### Expenditures

The increase in Personnel Services represents a cost of living adjustment and a budgeted lapse that was restored in personnel expenses.

The increase in operating expenses is primarily due to an increase in professional services, premiums, and internal service charges for Information Technology and Office of General Counsel.

The decrease in Other Uses represents the administrative expenses for the division that is distributed to all activities in Sub-Funds 561 and 581 and indirect cost allocations.

## CITY OF JACKSONVILLE, FLORIDA

### SF 592 BANKING FUND

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
CHARGES FOR SERVICES	19,706,381	29,185,036	38,573,617	9,388,581	32.2%
MISCELLANEOUS REVENUE	188,991	0	0	0	
OTHER SOURCES	0	72,057,308	109,893,356	37,836,048	52.5%
	19,895,372	101,242,344	148,466,973	47,224,629	46.6%
<b>EXPENDITURES</b>					
OPERATING EXPENSES	423,954	220,106	402,550	182,444	82.9%
DEBT SERVICE	2,616,875	28,964,930	38,171,067	9,206,137	31.8%
OTHER USES	0	72,057,308	109,893,356	37,836,048	52.5%
	3,040,829	101,242,344	148,466,973	47,224,629	46.6%

Ordinance Number 2005-1373-E effectively repealed the original centralized financing legislation and established this new subfund. The centralization of financing of capital items will save the City considerable amounts of interest expense based on the premise that the City can borrow money at a lesser rate than most installment or lease purchase agreements.

#### Revenues

Charges for Services consists of the internal service allocation charged to users based on the timing and cost of the item purchased. This amount will be transferred out to pay the interest and principal of the amounts borrowed. This amount will continue to grow each year until items purchased in the inception year of FY 05 begin to be paid off.

Other Sources represents increases in authorized borrowing. This amount is directly related to the Other Uses category of expenses.

#### Expenditures

Operating Expenses reflects the costs associated with managing the banking fund that will be charged back to the users.

Debt Service reflects the payment of interest and principal on the amounts approved and borrowed.

Other Uses includes all new capital borrowing anticipated (loans) for the upcoming fiscal year. The additional borrowing is made up of \$94,341,750 for CIP projects, \$5,136,446 for ITD system development projects, \$6,882,500 for vehicle replacements, \$1,200,052 for Fire & Rescue department equipment and \$2,332,608 for Sheriff's Office equipment. Detail related to the CIP projects can be found in the Capital Projects section of this document.

**CITY OF JACKSONVILLE, FLORIDA**





# CITY OF JACKSONVILLE, FLORIDA

## OTHER FUNDS Summary of Subfunds

S/F	Description	Personnel Expenses	Operating Expenses	Capital Outlay	Grants and Aids	Other Uses	FY 09 Budgeted
322	General Capital Projects		4,730,250			20,696,100	25,426,350
327	2009 Authorized Capital Projects		2,764,336	101,924,750		5,000,000	109,689,086
331	Grant Capital Improvement			1,212,000			1,212,000
611	General Employees Pension	459,731	10,802,182	1		-308,437	10,953,477
613	Correctional Officers Pension					560,000	560,000
64A	Sheriff's Trusts	259,717	90,283				350,000
64H	General Trust & Agency					75,000	75,000
64M	JCC - Youth Travel Trust				40,000		40,000
721	Housing Finance Authority	127,875	241,904	1		191,842	561,622
751	Jacksonville Economic Dev.	1,629,300	9,085,352	2	102,000	592,806	11,409,460
759	JEDC-Cecil Field Trust		1,708,550				1,708,550
Total		2,476,623	29,422,857	103,136,754	142,000	26,807,311	161,985,545

## CITY OF JACKSONVILLE, FLORIDA

### SF 322 GENERAL CAPITAL PROJECTS

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
INTERGOVERNMENTAL REVENUE	6,385,765	0	0	0	
MISCELLANEOUS REVENUE	28,328,638	0	18,745,000	18,745,000	
OTHER SOURCES	2,180,162	72,358,908	6,681,350	-65,677,558	-90.8%
	36,894,565	72,358,908	25,426,350	-46,932,558	-64.9%
<b>EXPENDITURES</b>					
OPERATING EXPENSES	14,143	0	4,730,250	4,730,250	
CAPITAL OUTLAY	12,647,252	70,407,808	0	-70,407,808	-100.0%
OTHER USES	8,807,675	1,951,100	20,696,100	18,745,000	960.7%
	21,469,070	72,358,908	25,426,350	-46,932,558	-64.9%

The General Capital Projects subfund was set up to house all non-borrowed funding sources for capital projects. Starting in FY 09 separate subfunds will be created to capture and record Capital Projects specific to each fiscal year.

#### Revenues

Miscellaneous Revenue represents the appropriation of funding on previously deposited funds related to a loan repayment. This money will be transferred to the newly created FY 09 CIP subfund to fund approved capital projects as represented in Other Uses.

Other Sources is made up of two (2) transfers in from other subfunds. There is a transfer of \$4,730,250 from the General Fund – GSD to fund the Banking Fund repayment cost of the FY 08 CIP and a transfer of \$1,951,100 from subfund 4A1 the Sport Complex.

#### Expenditures

Operating Expenses represents the internal service allocation charged by the Banking Fund to cover both interest and principal payback for FY 08 CIP projects funded via Banking Fund borrowings.

Other Uses represents a \$18,745,000 transfer to the newly created FY 09 CIP subfund (SF 327) to pay for various FY 09 CIP projects. Detail related to the CIP projects can be found in the Capital Projects section of this document. There is also a transfer to fund balance of \$1,951,100 which is based on repayments due on a loan of \$12.9 million made to subfund 4A1, Sport Complex to enable the Jaguars to make stadium improvements before the Super Bowl hosted in February 2005.

## CITY OF JACKSONVILLE, FLORIDA

### SF 327 2009 AUTHORIZED CAPITAL PROJECTS

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
OTHER SOURCES	0	0	109,689,086	109,689,086	
	0	0	109,689,086	109,689,086	
<b>EXPENDITURES</b>					
OPERATING EXPENSES	0	0	2,764,336	2,764,336	
CAPITAL OUTLAY	0	0	101,924,750	101,924,750	
OTHER USES	0	0	5,000,000	5,000,000	
	0	0	109,689,086	109,689,086	

The FY 09 Authorized Capital Projects subfund was created for the purposes of capturing and recording General Capital Projects approved in the FY 09 CIP. Detail related to the CIP projects can be found in the Capital Projects section of this document.

#### Revenues

Other Sources houses the various funding sources to fund the FY 09 approved CIP. There are two transfers in from other subfunds, one from the General Fund – GSD for \$4,452,336 and \$18,745,000 from the General Capital Projects subfund 322. The remaining \$86,491,750 are Banking Fund loan proceeds.

#### Expenditures

Operating Expenses represents the internal service allocation charged by the Banking Fund to cover both interest and principal payback for FY 09 CIP projects funded via Banking Fund borrowings.

Capital Outlay represents the total approved capital for the FY 09 CIP. Detail related to the CIP projects can be found in the Capital Projects section of this document.

Other Uses contains a budget entry set up as part of the budget process to house a City Council designated contingency related to U.F. land acquisition.

## CITY OF JACKSONVILLE, FLORIDA

### SF 331 GRANT CAPITAL IMPROVEMENT PROJECTS

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
REVENUES					
OTHER SOURCES	0	1,399,500	1,212,000	-187,500	-13.4%
	0	1,399,500	1,212,000	-187,500	-13.4%
EXPENDITURES					
CAPITAL OUTLAY	0	0	1,212,000	1,212,000	
OTHER USES	0	1,399,500	0	-1,399,500	-100.0%
	0	1,399,500	1,212,000	-187,500	-13.4%

The Grant Capital Projects subfund was set up to house all grant funding sources for capital projects. In most fiscal years this subfund will not have activity as part of the regular budget process. In FY 09, however, funding for the Florida Inland Navigation District or F.I.N.D was included and is therefore shown here.

#### Revenues

Other Sources is a transfer in from the General Fund – GSD to fund capital projects related to F.I.N.D.

#### Expenditures

Capital Outlay represents the total approved capital for the FY 09 CIP related to F.I.N.D. Detail related to this CIP project can be found in the Capital Projects section of this document.

## CITY OF JACKSONVILLE, FLORIDA

### SF 611 GENERAL EMPLOYEES PENSION TRUST

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
MISCELLANEOUS REVENUE	292,907,589	9,363,372	10,953,477	1,590,105	17.0%
	292,907,589	9,363,372	10,953,477	1,590,105	17.0%
<b>EXPENDITURES</b>					
PERSONNEL EXPENSES	369,669	389,043	459,731	70,688	18.2%
OPERATING EXPENSES	111,912,305	9,235,684	10,802,182	1,566,498	17.0%
CAPITAL OUTLAY	0	1	1	0	0.0%
OTHER USES	3,129,295	-261,356	-308,437	-47,081	18.0%
	115,411,268	9,363,372	10,953,477	1,590,105	17.0%

The City of Jacksonville is the trustee or fiduciary for the City Employees' retirement plan. The employees' proposed pension cost is 8% and the City Contribution to the pension is 10.43%

#### Revenues

Miscellaneous Revenue is classified as Payroll Deductions. The Payroll Deductions offset the Pension Administrative Costs.

#### Expenditures

Personnel Expenses increase by \$70,688 due to the addition of a Central Payroll Technician Senior position transferred from the General Accounting Division. The increase is also due to the addition of 1,080 part-time hours (\$12,480) for a file clerk.

Operating Expenses increase by \$1,566,498 primarily due to higher consultant fees paid to the Money Managers of the City's General Employee Pension investments.

Other Uses decrease by \$47,081 due to the decrease in the indirect cost allocation plan.

## CITY OF JACKSONVILLE, FLORIDA

### SF 613 CORRECTIONAL OFFICERS PENSION TRUST

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
FINES AND FORFEITS	537,290	500,000	500,000	0	0.0%
MISCELLANEOUS REVENUE	13,365,187	60,000	60,000	0	0.0%
	13,902,477	560,000	560,000	0	0.0%
<b>EXPENDITURES</b>					
OPERATING EXPENSES	1,051,510	0	0	0	
OTHER USES	560,000	560,000	560,000	0	0.0%
	1,611,510	560,000	560,000	0	0.0%

The Correctional Officers Pension was established to provide pension benefits and protection for the correctional officers of the City of Jacksonville. The employees proposed pension cost is 8% and the City Contribution to Correctional Officers Pension for FY 09 is 17.16%.

## CITY OF JACKSONVILLE, FLORIDA

### SF 64A SHERIFF'S TRUSTS

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
CHARGES FOR SERVICES	3,690	0	0	0	
MISCELLANEOUS REVENUE	466,161	350,000	350,000	0	0.0%
OTHER SOURCES	46,786	0	0	0	
	516,637	350,000	350,000	0	0.0%
<b>EXPENDITURES</b>					
PERSONNEL EXPENSES	140,092	225,003	259,717	34,714	15.4%
OPERATING EXPENSES	243,701	124,997	90,283	-34,714	-27.8%
	383,793	350,000	350,000	0	0.0%

The Inmate Welfare Trust Fund was created by Municipal Code Section 111.300. Funds from net profits from the commissary operation within the City's correctional facilities shall be used only for the overall welfare of the inmates. An inmate welfare committee shall recommend what expenditures are to be made.

#### Expenditures

The Personnel Expenses increase by \$34,714 due to the allocation of four (4) other commissary personnel.

The Operating Expenses decrease by \$34,714 due to funds shifting from trust fund authorized expenditures to salaries and benefits (Personnel Expenses) for four (4) other commissary personnel.

## CITY OF JACKSONVILLE, FLORIDA

### SF 64H GENERAL TRUST & AGENCY

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
MISCELLANEOUS REVENUE	0	75,000	75,000	0	0.0%
	0	75,000	75,000	0	0.0%
<b>EXPENDITURES</b>					
GRANTS AND AIDS	0	75,000	0	-75,000	-100.0%
OTHER USES	0	0	75,000	75,000	
	0	75,000	75,000	0	0.0%

Fund 64H is the Summer Camp Trust Fund, funds are solicited from private donors to sponsor summer camps for youth in Duval County. In FY 09, City Council kept the amount at \$75,000 the same as last year. These funds were placed in a Special Council Contingency Reserve.

## CITY OF JACKSONVILLE, FLORIDA

### SF 64M JCC - YOUTH TRAVEL TRUST

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
OTHER SOURCES	0	50,000	40,000	-10,000	-20.0%
	0	50,000	40,000	-10,000	-20.0%
<b>EXPENDITURES</b>					
GRANTS AND AIDS	0	50,000	40,000	-10,000	-20.0%
	0	50,000	40,000	-10,000	-20.0%

Ordinance #2000-580-E, Chapter 110.44, Ordinance Code, established a Youth Travel Trust Fund to provide for youth travel, to be administered by the Jacksonville Children's Commission. The Commission will accept and consider applications to the Youth Travel Grant Program in amounts up to \$25,000. The Youth Travel Grant Program is established solely to recognize exemplary achievement or performance which results in an invitation to the traveling organization. The Trust Fund is to fund outstanding organizations chosen to represent the City or State, rather than becoming a funding source to routinely finance travel for organizations which are, in many cases, self-selected for the performance, competition or activity which is the subject of the funding request. In FY 09, City Council reduced the ceiling for authorized expenditures to \$40,000.

#### Revenues

Other Sources are funds transferred from Jacksonville Children's Commission Sub-Fund 191 and Transfers from Fund Balance.

#### Expenditures

Grants and Aids are Subsidies and Contributions to Private Organizations to finance travel for those that are chosen to represent the City or State.

## CITY OF JACKSONVILLE, FLORIDA

### SF 721 JACKSONVILLE HOUSING FINANCE AUTHORITY

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
INTERGOVERNMENTAL REVENUE	0	0	52,585	52,585	
MISCELLANEOUS REVENUE	164,907	419,000	215,622	-203,378	-48.5%
OTHER SOURCES	3,479,100	809,073	293,415	-515,658	-63.7%
	3,644,007	1,228,073	561,622	-666,451	-54.3%
<b>EXPENDITURES</b>					
PERSONNEL EXPENSES	21,467	36,902	127,875	90,973	246.5%
OPERATING EXPENSES	641,863	291,798	241,904	-49,894	-17.1%
CAPITAL OUTLAY	13,818	13,818	1	-13,817	-100.0%
GRANTS AND AIDS	1,039	0	0	0	
OTHER USES	885,555	885,555	191,842	-693,713	-78.3%
	1,563,743	1,228,073	561,622	-666,451	-54.3%

The Jacksonville Housing Finance Authority (JHFA) is designed to provide funds to support the development of housing for low- to moderate-income families. The JHFA issues tax exempt bonds to provide funds for below market rate mortgages. The bonds are also used to make low interest loans to developers and builders. In prior budget years this subfund was not part of the Mayor's budget submission. This subfund now falls under the umbrella of the Department of Housing.

#### *Revenues*

The Other Source revenue includes bond issuer fees and transfers from fund balance to meet operational expenses used for support services for JHFA.

#### *Expenditures*

Operating Expenses were reduced because of a decrease in building rental charges due to a move from the Police and Fire Pension building into the newly renovated Ed Ball Building. In addition, internal service charges were applied to JHFA that were removed, which further decreased the operating expenses.

The Other Uses funding was decreased and monies were transferred to the Housing Services division to utilize toward administrative overhead because the Jacksonville Housing Finance Authority does not have employees.

## CITY OF JACKSONVILLE, FLORIDA

### SF 751 JACKSONVILLE ECONOMIC DEVELOPMENT COMM

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
INTERGOVERNMENTAL REVENUE	10,973,838	10,820,807	10,658,720	-162,087	-1.5%
MISCELLANEOUS REVENUE	223,537	236,322	250,740	14,418	6.1%
OTHER SOURCES	100,000	0	500,000	500,000	
	11,297,375	11,057,129	11,409,460	352,331	3.2%
<b>EXPENDITURES</b>					
PERSONNEL EXPENSES	2,156,871	1,363,637	1,629,300	265,663	19.5%
OPERATING EXPENSES	6,687,720	8,324,741	9,085,352	760,611	9.1%
CAPITAL OUTLAY	0	2	2	0	0.0%
GRANTS AND AIDS	1,769,311	102,000	102,000	0	0.0%
OTHER USES	305,831	1,266,749	592,806	-673,943	-53.2%
	10,919,733	11,057,129	11,409,460	352,331	3.2%

The Jacksonville Economic Development Commission Subfund (751) is a Component Unit Fund used to attract targeted industries to Duval County to generate more economic growth and job opportunities. This is accomplished by utilizing tax incentives. Furthermore, JEDC acts as the liaison between SMG and the City of Jacksonville as well as being the administrators for the Tax Increment Districts.

#### Revenues

Intergovernmental Revenue represents the General Fund contribution to subfund 751. The decrease occurred because more revenue was utilized from the retained earnings of the subfund to offset the general fund contribution.

Miscellaneous Revenue increased due to a rental agreement increase between JEDC/City of Jacksonville and the River City Brewing Company.

Other Sources represents transfers from the retained earnings fund balance for subfund 751. For FY 09 \$500,000 was budgeted to defray the subsidy received from the General Fund.

#### Expenditures

Personnel Services increased due to the addition of three positions that were moved back to JEDC from the Tourist Development Council (subfund 132). Salaries along with associated employee benefits increased the budgeted amount for this area in FY 09.

Operating Expenses increased by \$760,611 between FY 08 and FY 09 due to increased payments for economic incentives for business under the Qualified Target Industries (QTI) and Rev Economic Incentive Grant programs (Rev-Grant).

Other Uses decreased due to a reduction in an indirect cost allocation for city services utilized by JEDC; in addition to a reduction in the subsidy from subfund 751 to the JEDC Cecil Field Trust (subfund 759).

## CITY OF JACKSONVILLE, FLORIDA

### SF 759 JEDC CECIL FIELD TRUST

DESCRIPTION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>REVENUES</b>					
CHARGES FOR SERVICES	2,595	0	0	0	
MISCELLANEOUS REVENUE	1,433,755	932,541	897,163	-35,378	-3.8%
OTHER SOURCES	330,000	1,109,999	811,387	-298,612	-26.9%
	1,766,350	2,042,540	1,708,550	-333,990	-16.4%
<b>EXPENDITURES</b>					
OPERATING EXPENSES	809,831	1,707,500	1,708,550	1,050	0.1%
CAPITAL OUTLAY	0	135,040	0	-135,040	-100.0%
OTHER USES	0	200,000	0	-200,000	-100.0%
	809,831	2,042,540	1,708,550	-333,990	-16.4%

The Cecil Field Trust Fund accounts for all funds received by the city (excluding all such funds or revenues relative to any interlocal agreement between the Jacksonville Port Authority and the city and/or the Jacksonville Economic Development Commission) from any entity in payment of rental or other fees associated with the use of the city's portion of Cecil Field. Such funds are used to defray either: (a) the city's improvements, repair or maintenance cost for any facilities at Cecil Field, (b) the cost of any realtor commissions payable by the city pursuant to approval by the City Council; or (c) such other costs of undertaking city obligations, goals, and objectives at Cecil Field as approved by the Mayor, the Council, and the Jacksonville Economic Development Commission.

#### Revenues

Other Sources were reduced by a net \$298,612 primarily due to a reduction in the interfund transfer from JEDC, the Jacksonville Economic Development Commission, which was offset by an increased transfer from fund balance.

#### Expenditures

Capital Outlay was reduced by \$135,040 in the budget and was reflected on the schedule for capital projects not completed to be carried forward.

Other Uses decreased by \$200,000 in order to eliminate the previous year's cash contingency balance.



# CITY OF JACKSONVILLE, FLORIDA

## DEBT MANAGEMENT POLICIES AND PLANS

The City of Jacksonville's Debt Management Policy is a broad policy document designed to promote effective and efficient management of the City's debt program, provide a framework for the structuring and monitoring of debt issuances, and demonstrate commitment to long-term financial planning. The policies adopted herein along with the guidance and limitations included in the City's annual Capital Improvement Plan and Debt Affordability Study are intended to ensure that future elected officials have reasonable flexibility to address emerging issues within a consistently applied framework.

The City is committed to continue the process of establishing appropriate objective guidelines and parameters for debt issuance. Guidelines that are too restrictive do not provide enough debt capacity to finance needed infrastructure. Guidelines that are not restrictive enough may result in excessive debt issuance in the near term, which will reduce future budgetary flexibility by creating an excessive debt service demand on the City's resources, contributing to a deteriorating credit position. Objective guidelines typically take the form of debt ratios. Below are five debt service ratios as of September 30, 2007, which are monitored by the City to control its debt position as reported in the City's most recent Debt Affordability study released in July of 2008. With each ratio are the Aa benchmark, the City's current position and the target levels for the City to measure progress in strengthening its credit standing.

	*Benchmark	FY 2007	Target
Overall net debt to estimated market value	2.71%	2.74%	2.50%
Debt per capita	\$2,516	\$2,631	\$2,600
Debt service to general fund expenditures	13.52%	10.89%	11.50%
Ten year principal paydown	61.60% **	38.49%	50.00%
Unreserved, Undesignated General Fund Balance to revenues	15.18%	7.10%	10.00%

\* *Moody's Investors Services, Global Credit Research Aa Cities Moody's Medians are based on 2005 or most currently available information for Aa rated cities with population greater than 500,000.*

\*\**Moody's Investors Services, Global Credit Research Largest Cities Moody's Medians are based on 2002 information for all cities with populations over 300,000.*

## CITY OF JACKSONVILLE, FLORIDA

The City's debt is highly rated by the national rating services: Fitch Ratings ("Fitch"), Moody's Investors Service ("Moody's") and Standard & Poor's Ratings Services ("S&P"). The table below shows the City's ratings for uninsured debt for the last ten years, which demonstrates the rating agencies' stable view of the City's debt over that period.

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
<b>Fitch:</b>										
Issuer Credit Rating <sup>(1)</sup>	AA <sup>(2)</sup>									
Revenue bonds	AA-	AA+/AA			AA/AA-					
Better Jacksonville				AA						
<b>Moody's:</b>										
Issuer Credit Rating <sup>(1)</sup>	AA <sup>(2)</sup>									
Revenue bonds	A1			Aa3	Aa3/A2					
Better Jacksonville				Aa3						
<b>Standard &amp; Poors:</b>										
Issuer Credit Rating <sup>(1)</sup>	AA <sup>(2)</sup>									
Revenue bonds	A+			AA-/A+	AA-/A					
Better Jacksonville				A+/A					AA-	

(1) The Issuer Credit Rating was formerly known as the "Implied G.O."

(2) As of this date the agency did not publish Issuer Credit Ratings

The City's total debt service requirements to maturity for the City's general tax supported debt, including the Better Jacksonville Plan debt, total \$3.907 billion as of September 30, 2008. Some of the debt is already funded through previous deposits to debt service and reserve funds, which totaled \$93.2 million as of September 30, 2008.

The City's Finance Department prepared its fourth Debt Affordability Study (the "Study") as required by City Code Section 110.514. An annual update of the Study allows the City to continually evaluate its fiscal health and credit quality, as well as providing an effective management tool for policymakers to control debt issuance. The Study summarizes the City's current debt position, compares the City's current position to relevant industry standards and similarly sized and rated cities and counties, and outlines the possible impacts of future debt issues on the City's credit position.

	*Benchmark	FY 2007	Target
Overall net debt to estimated market value	2.71%	2.74%	2.50%
Debt per capita	\$2,516	\$2,631	\$2,600
Debt service to general fund expenditures	13.52%	10.89%	11.50%
Ten year principal paydown	61.60% **	38.49%	50.00%
Unreserved, Undesignated General Fund Balance to revenues	15.18%	7.10%	10.00%

\* Moody's Investors Services, Global Credit Research Aa Cities Moody's Medians are based on 2005 or most currently available information for Aa rated cities with population greater than 500,000.

\*\*Moody's Investors Services, Global Credit Research Largest Cities Moody's Medians are based on 2002 information for all cities with populations over 300,000.

## CITY OF JACKSONVILLE, FLORIDA

The tables below represent total outstanding debt as a percentage of market value, total taxable property, and general revenues.

Fiscal Year	Debt as a Percentage of		
	Market Value	Total Taxable Property	General Revenues
2002	2.71%	4.07%	8.77%
2003	3.31%	5.02%	8.79%
2004	3.58%	5.44%	9.13%
2005	3.19%	4.78%	9.98%
2006	2.82%	4.19%	10.64%
2007	2.51%	3.79%	10.94%

**Per CAFR:**

Fiscal Year	Total Debt Outstanding	Total Market Value	Percent	Total Taxable Property	Percent	Total Revenues	Percent	Non-BJP Debt Outstanding	General (Non-BJP) Revenues	Percent
2002	1,428,275	52,707,516	2.71%	35,067,228	4.07%	1,027,318	13.90%	1,032,880	906,348	8.77%
2003	1,888,500	57,041,509	3.31%	37,643,489	5.02%	1,079,439	17.50%	1,084,075	952,642	8.79%
2004	2,210,045	61,676,160	3.58%	40,650,916	5.44%	1,149,777	19.22%	1,116,190	1,019,134	9.13%
2005	2,190,404	68,661,525	3.19%	45,840,730	4.78%	1,238,800	17.68%	1,090,280	1,088,467	9.98%
2006	2,209,636	78,317,336	2.82%	52,682,843	4.19%	1,360,234	16.24%	1,129,506	1,201,628	10.64%
2007	2,326,286	92,633,106	2.51%	61,436,184	3.79%	1,380,829	16.85%	1,121,740	1,227,385	10.94%

## CITY OF JACKSONVILLE, FLORIDA

In order to fund its capital needs, the City expects to issue additional bonds for capital projects during the planning period. With the development of the operating budget and the Capital Improvement (CIP), and as the City refines its 5-year Financial Plan, the City should have a better idea of its plan for capital funding. The table below reflects issuances and retirements for this period. Projected issuances exceed retirements by approximately \$486.3 million. Consequently, the amount of debt increases from \$2.3 billion to 2.8 billion through fiscal year 2013.

FYE:	Projected Change in Debt Outstanding General Government Non-Ad Valorem Debt (\$ in thousands)						Total 2008-2013
	2008	2009	2010	2011	2012	2013	
Outstanding Debt, Beginning	\$2,326,286	\$2,637,245	\$2,837,313	\$2,864,591	\$2,898,586	\$2,846,396	\$2,326,286
Current Authorizations:							
Better Jacksonville Plan:							
BJP I - Transportation	62,000	71,335					133,335
BJP II - Infrastructure	129,345	105,000	64,700				299,045
State Infrastructure Bank (SIB)		28,047					28,047
Loans							
Excise Tax (Autumn) Bonds	39,770						39,770
Capital Projects (Drainage) Bonds	40,000						40,000
Banking Fund	38,153						38,153
Future Borrowings:							
Banking Fund - Fleet/ITD	18,307	14,000	14,000				46,307
Capital Improvement Plan - General	76,235	86,492	64,961	137,768	55,712	56,872	478,040
Capital Improvement Plan - Stormwater		7,850	11,280		14,470	19,400	53,000
Retirements	(92,851)	(112,656)	(127,663)	(103,773)	(122,372)	(110,039)	(669,354)
Outstanding Debt, Ending	<b>\$2,637,245</b>	<b>\$2,837,313</b>	<b>\$2,864,591</b>	<b>\$2,898,586</b>	<b>\$2,846,396</b>	<b>\$2,812,629</b>	<b>\$2,812,629</b>

**CITY OF JACKSONVILLE, FLORIDA**



# CITY OF JACKSONVILLE, FLORIDA

## ANALYSIS OF BONDED INDEBTEDNESS GENERAL TAX SUPPORTED DEBT

Fiscal Year At September 30:	General Obligation	Debt Supported By Other Than Ad Valorem	Total General Tax Supported Debt	Debt Supported for the Better Jacksonville Plan	Enterprise Fund Bonds
1993	12,310,000	352,038,839	364,348,839		229,229,678
1994	9,090,000	431,331,230 (1)	440,421,230		223,199,051
1995	6,335,000	542,502,022 (2)	548,837,022		218,918,390
1996	4,190,000	549,685,151 (2)	553,875,151		272,606,416
1997	3,260,000	685,030,720 (3)	688,290,720	(4)	68,165,000
1998	2,785,000	702,695,720 (3)	705,480,720		66,425,000
1999	2,285,000	717,340,140 (3)	719,625,140		87,025,000
2000	1,755,000	734,865,140 (3)	736,620,140		85,100,000
2001	1,195,000	702,035,140 (3)	703,230,140	397,710,000	82,985,000
2002	605,000	892,605,140 (3)	893,210,140	395,395,000	79,670,000
2003	0	1,022,286,300 (5)	1,022,286,300	804,425,000	76,233,840
2004	0	1,044,081,300	1,044,081,300	1,095,220,000	72,108,840
2005	0	1,022,290,560	1,022,290,560	1,100,124,261	67,989,580
2006	0	1,066,040,140	1,066,040,140	1,080,130,436 (6)	63,465,000
2007	0	1,064,580,140	1,064,580,140	1,204,145,655 (6)	57,560,000
2008	0	937,050,140	937,050,140	1,303,544,235 (6)	213,405,000

(1) Excludes RCR Commercial Paper of \$69,000,000.

(2) Excludes RCR Commercial Paper of \$109,000,000.

(3) Excludes RCR Commercial Paper of \$60,000,000.

(4) Reflects deletion of water & sewer indebtedness transferred to the JEA effective 6/1/97.

(5) Includes long-term debt that refunded RCR Commercial Paper of \$60,000,000.

(6) Includes low interest rate loan(s) through the State Infrastructure Bank (SIB)

## 2008-2009 ANNUAL BUDGET

# CITY OF JACKSONVILLE, FLORIDA

## ANALYSIS OF BONDED INDEBTEDNESS GENERAL TAX SUPPORTED DEBT

Combined City Outstanding Bonds	Assessed Valuation	Tax Supported Debt As A % Assessed Value	Population	Tax Supported Debt Per Capita
593,578,517	19,306,313,000	1.89%	710,592	512.74
663,620,281	19,528,168,000	2.25%	718,355	613.10
767,755,412	20,201,997,000	2.22%	728,437	753.44
826,481,567	21,447,954,000	2.58%	741,508	746.96
688,290,720	22,682,652,000	3.03%	753,325	913.67
705,480,720	24,038,888,000	2.93%	762,846	924.80
806,650,140	25,741,803,879	2.80%	778,879	923.92
821,720,140	27,374,151,000	2.69%	787,525	935.36
1,183,925,140	29,545,454,000	2.38%	798,908	880.24
1,368,275,140	31,749,501,000	2.81%	793,898	1,125.09
1,902,945,140	34,176,581,000	3.00%	808,918	1,263.77
2,211,410,140	37,374,610,000	2.79%	825,793	1,264.34
2,190,404,401	40,267,179,000	2.54%	840,474	1,216.33
2,209,635,576	45,852,669,000	2.32%	860,651	1,238.64
2,326,285,795	51,951,142,000	2.05%	878,640	1,211.62
2,453,999,375	61,209,694,000	1.53%	897,008	1,044.64

### 2008-2009 ANNUAL BUDGET

# CITY OF JACKSONVILLE, FLORIDA

## ANALYSIS OF BONDED INDEBTEDNESS GENERAL TAX SUPPORTED DEBT

Debt Service Requirements FY 9/30:	General Obligation	Debt Supported By Other Than Ad Valorem	Total General Tax Supported Debt	Debt Supported for the Better Jacksonville Plan	Enterprise Fund Bonds
1993	3,771,449	39,129,069	42,900,518		19,975,142
1994	3,112,992	45,154,504	48,267,496		20,718,272
1995	2,405,424	53,683,783	56,089,207		20,956,431
1996	1,108,905	47,244,534	48,353,439		24,794,597
1997	629,144	58,412,897	59,042,041		5,338,168
1998	628,550	66,523,096	67,151,646		5,338,238
1999	631,513	66,095,298	66,726,811		5,952,263
2000	632,900	72,184,368	72,817,268		6,319,152
2001	632,713	70,743,136	71,375,849	20,462,349	7,404,647
2002	618,613	71,371,126	71,989,739	23,134,240	7,681,991
2003	0	87,874,481	87,874,481	43,613,747	7,709,831
2004	0	93,798,060	93,798,060	67,059,262	8,140,734
2005	0	106,231,569	106,231,569	66,918,240	7,826,624
2006	0	111,315,688	111,315,688	66,883,595	8,993,919
2007	0	109,712,283	109,712,283	68,671,148	10,188,524
2008	0	104,955,619	104,955,619	87,910,024	24,822,584

(1) Since 1994, includes Transfers In (Out) from Component units.  
After 2004, the data represents budgeted revenues with other years  
being extracted from the CAFR.

(2) This figure is preliminary until the FY 08 CAFR is published.

# CITY OF JACKSONVILLE, FLORIDA

## ANALYSIS OF BONDED INDEBTEDNESS GENERAL TAX SUPPORTED DEBT

Combined City Outstanding Bonds	General Fund Revenues (1)	Tax Supported Debt as a % of G/F Revenues
62,875,660	442,708,000	9.69%
68,985,768	460,360,000	10.48%
77,045,638	492,548,000	11.39%
73,148,036	508,244,000	9.51%
64,380,209	533,023,000	11.07%
72,489,884	578,246,000	11.61%
72,679,074	588,586,000	11.34%
79,136,420	637,637,000	11.42%
99,242,845	642,092,000	11.12%
102,805,970	677,041,000	10.64%
139,198,059	711,553,000	12.35%
168,998,056	753,507,000	12.45%
180,976,433	788,660,000	13.47%
187,193,202	856,511,000	13.00%
188,571,955	908,138,000	12.08%
217,688,227	930,236,389 (2)	11.28%

# CITY OF JACKSONVILLE, FLORIDA

## SCHEDULE OF DEBT SERVICE REQUIREMENTS COMPARED TO CASH IN SINKING FUND LONG-TERM OBLIGATIONS

September 30, 2008

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### Special Obligation Bonds Payable from Specific Revenue Other Than Ad Valorem Taxes:

Excise Taxes Revenue Bonds, Series 1993  
Excise Taxes Revenue Refunding Bonds, Series 1995A  
Sales Taxes Revenue Bonds, Series 1996  
Excise Taxes Revenue Refunding and Capital Improvement Bonds, Series 1999A  
Local Government Sales Tax Refunding Revenue Bonds, Series 2001  
Excise Taxes Refunding Bonds, Series 2001A  
Excise Taxes Revenue Bonds, Series 2001B  
Excise Taxes Revenue Refunding and Improvement Bonds, Series 2002A  
Guaranteed Entitlement Revenue Refunding and Improvement Bonds, Series 2002  
Excise Taxes Revenue Bonds, Series 2002B  
Local Government Sales Tax Refunding and Improvement Bonds, Series 2002  
Excise Taxes Revenue Bonds, Series 2003A  
Excise Taxes Revenue Refunding Bonds, Series 2003C (AMT)  
Excise Taxes Revenue Bonds, Series 2005A  
Excise Taxes Revenue Refunding Bonds, Series 2006A  
Excise Taxes Revenue Refunding Bonds, Series 2006B (AMT)  
Excise Taxes Revenue Bonds, Taxable Series 2006C  
Excise Taxes Revenue Bonds, Taxable Series 2007  
Capital Project Revenue Bonds, Series 2008A  
Capital Project Revenue Bonds, Series 2008B  
Special Revenue Bonds, Series 2008

Total

### Special Obligation Bonds Payable from Specific Revenue Source Other Than Ad Valorem:

Transportation Revenue Bonds, Series 2001  
Better Jacksonville Sales Tax Revenue Bonds, Series 2001  
Better Jacksonville Sales Tax Revenue Bonds, Series 2003  
Better Jacksonville Sales Tax Revenue Bonds, Series 2004  
Transportation Revenue Bonds, Series 2007  
Transportation Revenue Bonds, Series 2008A  
Transportation Revenue Bonds, Series 2008B  
Better Jacksonville Sales Tax Revenue Bonds, Series 2008

Total

### Payable from Enterprise Funds:

Excise Taxes Revenue Refunding Bonds, Series 1995A  
Excise Taxes Revenue Refunding Bonds, Series 1996A  
Capital Improvement Revenue Bonds, Series 1997  
Capital Improvement and Revenue Refunding Bonds, Series 1998  
Excise Taxes Revenue Refunding and Capital Improvement Bonds, Series 1999B  
Capital Improvement Revenue Bonds, Series 2002A  
Capital Improvement and Refunding Revenue Bonds, Crossover Series 2002B  
Capital Improvement and Refunding Revenue Bonds, Crossover Series 2002C  
Excise Taxes Revenue Refunding and Improvement Bonds, Series 2003B

Total

# CITY OF JACKSONVILLE, FLORIDA

FY 2009 Debt Service Requirements	Total Debt Service Requirements		
	Principal Outstanding	Total Interest to Maturity	Requirements to Maturity
\$0	\$7,545,140	\$18,784,859	\$26,329,999
3,158,497	4,730,000	206,872	4,936,872
189,625	3,700,000	1,718,158	5,418,158
4,790,440	23,230,000	6,514,506	29,744,506
12,002,041	88,795,000	25,753,948	114,548,948
8,138,000	15,925,000	817,875	16,742,875
3,130,395	44,090,000	33,550,823	77,640,823
7,381,319	31,215,000	4,394,131	35,609,131
7,409,400	104,650,000	79,036,869	183,686,869
4,956,966	59,920,000	31,424,832	91,344,832
5,012,428	50,450,000	17,391,469	67,841,469
1,580,470	18,445,000	6,681,190	25,126,190
2,188,588	33,010,000	18,196,331	51,206,331
2,081,913	44,820,000	35,711,081	80,531,081
1,693,644	36,540,000	28,797,241	65,337,241
360,038	9,255,000	2,047,756	11,302,756
1,199,585	23,555,000	9,450,600	33,005,600
2,874,775	42,245,000	29,719,400	71,964,400
3,939,807	67,285,000	58,419,514	125,704,514
3,939,807	67,285,000	58,419,514	125,704,514
1,262,316	54,215,000	29,902,509	84,117,509
<u>\$77,290,051</u>	<u>\$830,905,140</u>	<u>\$496,939,477</u>	<u>\$1,327,844,617</u>
\$11,123,705	\$167,030,000	\$159,336,518	\$326,366,518
14,079,025	194,120,000	140,522,837	334,642,837
13,668,789	190,680,000	133,876,888	324,556,888
13,575,095	202,880,000	120,710,618	323,590,618
7,528,100	100,675,000	92,464,200	193,139,200
8,261,964	154,535,000	140,500,859	295,035,859
10,474,014	121,740,000	63,939,210	185,679,210
2,755,133	105,470,000	69,742,696	175,212,696
<u>\$81,465,824</u>	<u>\$1,237,130,000</u>	<u>\$921,093,826</u>	<u>\$2,158,223,826</u>
\$3,165,209	\$6,035,000	\$307,709	\$6,342,709
1,784,117	12,880,000	3,095,585	15,975,585
561,363	6,480,000	3,511,259	9,991,259
1,857,167	35,165,000	23,880,201	59,045,201
3,727,283	26,275,000	7,042,398	33,317,398
3,109,478	52,980,000	52,180,014	105,160,014
3,846,750	36,915,000	12,713,013	49,628,013
2,020,018	25,320,000	12,780,009	38,100,009
4,751,200	11,355,000	789,575	12,144,575
<u>\$24,822,584</u>	<u>\$213,405,000</u>	<u>\$116,299,762</u>	<u>\$329,704,762</u>

## 2008-2009 ANNUAL BUDGET

# CITY OF JACKSONVILLE, FLORIDA

## SCHEDULE OF DEBT SERVICE REQUIREMENTS COMPARED TO CASH IN SINKING FUND LONG-TERM OBLIGATIONS

September 30, 2008  
(Continued)

### Other Long-Term Obligations:

U.S. Government Guaranteed Note Payable, Series 1995 (Coach)  
U.S. Government Guaranteed Note Payable, Series 1996 (Sally Beauty)  
U.S. Government Guaranteed Note Payable, Series 1996-B (Hilton)  
U.S. Government Guaranteed Note Payable, Series 1997 (LaVilla)  
U.S. Government Guaranteed Note Payable, Series 1997 (HTV Associates)  
U.S. Government Guaranteed Note Payable, Series 1997 (Armor Holdings)  
U.S. Government Guaranteed Note Payable, Series 1997 (Hampton Inns)  
Total

### Notes Payable from Other Specific Revenue Source other than Ad Valorem Taxes:

State Infrastructure Bank Loan  
State Infrastructure Bank Loan  
Total

### Notes Payable from Specific Revenue Source other than Ad Valorem Taxes:

Commercial Paper  
Total

**Grand Total**

# CITY OF JACKSONVILLE, FLORIDA

FY 2009 Debt Service Requirements	Total Debt Service Requirements		
	Principal Outstanding	Total Interest to Maturity	Requirements to Maturity
\$460,324	\$2,580,000	\$478,316	\$3,058,316
101,752	320,000	54,616	374,616
321,110	1,830,000	544,611	2,374,611
116,484	815,000	287,543	1,102,543
97,136	180,000	18,577	198,577
82,384	540,000	184,827	724,827
65,163	365,000	110,029	475,029
<u>\$1,244,353</u>	<u>\$6,630,000</u>	<u>\$1,678,519</u>	<u>\$8,308,519</u>
\$2,444,200	\$23,635,333	\$2,854,244	\$26,489,577
4,000,000	42,778,902	7,133,999	49,912,901
<u>\$6,444,200</u>	<u>\$66,414,235</u>	<u>\$9,988,243</u>	<u>\$76,402,478</u>
\$26,421,215	\$99,515,000	\$24,683,471	\$124,198,471
<u>\$26,421,215</u>	<u>\$99,515,000</u>	<u>\$24,683,471</u>	<u>\$124,198,471</u>
<u><u>\$217,688,227</u></u>	<u><u>\$2,453,999,375</u></u>	<u><u>\$1,570,683,298</u></u>	<u><u>\$4,024,682,673</u></u>

**CITY OF JACKSONVILLE, FLORIDA**  
**DEBT SERVICE REQUIREMENTS TO MATURITY -**  
**SPECIAL OBLIGATION BONDS PAYABLE FROM SPECIFIC REVENUE SOURCES**  
**OTHER THAN AD VALOREM TAXES**

September 30, 2008

Fiscal Year	Excise Taxes Revenue Bonds, Series 1993		Excise Taxes Revenue Refunding Bonds, Series 1995A		Sales Tax Revenue Bonds, Series 1996	
	Principal	Interest	Principal	Interest	Principal	Interest
2009			\$ 2,995,000	\$ 163,497		\$ 189,625
2010	\$ 190,465	\$ 334,536	1,735,000	43,375		189,625
2011	1,076,112	2,103,888				189,625
2012	1,061,197	2,273,803				189,625
2013	1,352,429	3,167,570				189,625
2014	1,313,363	3,401,636				189,625
2015	1,288,056	3,631,944				189,625
2016	1,263,518	3,871,482			860,000	167,588
2017					900,000	122,488
2018					945,000	75,210
2019					995,000	25,497
2020						
2021						
2022						
2023						
2024						
2025						
2026						
2027						
2028						
2029						
2030						
2031						
2032						
2033						
2034						
2035						
	<u>\$7,545,140</u>	<u>\$18,784,859</u>	<u>\$4,730,000</u>	<u>\$206,872</u>	<u>\$3,700,000</u>	<u>\$1,718,158</u>

<b>Interest Rates:</b>	6.20 - 6.30%	5.00 - 5.125%	5.125%
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**CITY OF JACKSONVILLE, FLORIDA**  
**DEBT SERVICE REQUIREMENTS TO MATURITY -**  
**SPECIAL OBLIGATION BONDS PAYABLE FROM SPECIFIC REVENUE SOURCES**  
**OTHER THAN AD VALOREM TAXES**

September 30, 2008

Fiscal Year	To Refund a Portion of Excise Taxes Revenue Bonds, Series 1998A and 1991 and Preservation		To Refund a Portion of Sales Tax Revenue Bonds Series 1995 & 1996		To Refund a Portion Excise Tax Revenue Bonds, Series 1996B	
	Excise Taxes Revenue Refunding & Capital Improvement Bonds, Series 1999A		Local Government Sales Tax Refunding Revenue Bonds, Series 2001		Excise Taxes Refunding Bonds Series 2001A	
	Principal	Interest	Principal	Interest	Principal	Interest
2009	\$ 3,815,000	\$ 975,440	\$ 7,600,000	\$ 4,402,041	\$ 7,530,000	\$ 608,000
2010	1,410,000	870,940	7,905,000	4,087,001	8,395,000	209,875
2011	1,465,000	811,608	8,230,000	3,751,130		
2012	1,530,000	747,965	8,580,000	3,342,350		
2013	1,590,000	680,473	9,050,000	2,857,525		
2014	1,665,000	608,030	9,545,000	2,346,162		
2015	1,740,000	530,548	10,075,000	1,806,613		
2016	1,820,000	447,758	6,405,000	1,353,413		
2017	1,905,000	359,744	6,760,000	991,375		
2018	1,995,000	284,625	7,125,000	609,538		
2019	2,095,000	162,375	7,520,000	206,800		
2020	2,200,000	55,000				
2021						
2022						
2023						
2024						
2025						
2026						
2027						
2028						
2029						
2030						
2031						
2032						
2033						
2034						
2035						
	<u>\$23,230,000</u>	<u>\$6,514,506</u>	<u>\$88,795,000</u>	<u>\$25,753,948</u>	<u>\$15,925,000</u>	<u>\$817,875</u>

Interest Rates:                      4.00 - 5.00%                      4.00 - 5.50%                      5.00%

**CITY OF JACKSONVILLE, FLORIDA**  
**DEBT SERVICE REQUIREMENTS TO MATURITY -**  
**SPECIAL OBLIGATION BONDS PAYABLE FROM SPECIFIC REVENUE SOURCES**  
**OTHER THAN AD VALOREM TAXES**

September 30, 2008

<b>Purpose:</b>	To Fund a Redevelopment Agreement for the Riverfront Development of the Jacksonville Shipyards		To Refund Excise Taxes Revenue Refunding Bonds, Series 1992 and Animal Care and Control Facility		To Refund Guaranteed Entitlement Rev Refunding Bonds, Series 1992A and Various Other Projects	
<b>Fiscal Year</b>	Excise Taxes Revenue Bonds, Series 2001B		Excise Taxes Revenue Refunding and Improvement Bonds, Series 2002A		Guaranteed Entitlement Revenue Refunding and Improvement Bonds, Series 2002	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2009	\$ 955,000	\$ 2,175,395	\$ 5,895,000	\$ 1,486,319	\$ 2,320,000	\$ 5,089,400
2010	995,000	2,134,674	6,155,000	1,199,481	2,400,000	5,006,800
2011	1,035,000	2,091,277	6,465,000	868,206	2,485,000	4,918,206
2012	1,080,000	2,045,265	6,805,000	511,362	2,580,000	4,821,625
2013	1,130,000	1,996,080	2,865,000	245,438	2,680,000	4,718,038
2014	1,180,000	1,943,515	3,030,000	83,325	2,785,000	4,608,737
2015	1,235,000	1,887,353			2,895,000	4,493,328
2016	1,290,000	1,827,370			3,015,000	4,352,591
2017	1,355,000	1,763,212			3,180,000	4,186,100
2018	1,420,000	1,694,515			3,350,000	4,010,606
2019	1,490,000	1,621,765			3,530,000	3,825,706
2020	1,565,000	1,544,608			3,720,000	3,630,863
2021	1,645,000	1,462,547			3,920,000	3,425,537
2022	1,730,000	1,376,062			4,130,000	3,216,938
2023	1,815,000	1,285,222			4,335,000	3,005,312
2024	1,910,000	1,189,769			4,555,000	2,783,063
2025	2,010,000	1,089,319			4,780,000	2,549,687
2026	2,110,000	983,744			5,020,000	2,304,688
2027	2,220,000	872,787			5,270,000	2,047,438
2028	2,335,000	756,066			5,535,000	1,777,313
2029	2,450,000	633,450			5,810,000	1,491,375
2030	2,580,000	504,556			6,105,000	1,188,506
2031	2,710,000	369,000			6,415,000	869,756
2032	2,850,000	226,525			6,745,000	534,206
2033	2,995,000	76,747			7,090,000	181,050
2034						
2035						
	<u>\$44,090,000</u>	<u>\$33,550,823</u>	<u>\$31,215,000</u>	<u>\$4,394,131</u>	<u>\$104,650,000</u>	<u>\$79,036,869</u>

<b>Interest Rates:</b>	4.25 - 5.125%	4.25 - 5.50%	3.500 - 5.375%
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**CITY OF JACKSONVILLE, FLORIDA**  
**DEBT SERVICE REQUIREMENTS TO MATURITY -**  
**SPECIAL OBLIGATION BONDS PAYABLE FROM SPECIFIC REVENUE SOURCES**  
**OTHER THAN AD VALOREM TAXES**

September 30, 2008

Fiscal Year	To Fund a Grant to Shands Jacksonville Medical Center, Inc.		To Refund Commercial Paper Notes, to Fund the Veterans Memorial Wall Plaza and Library System Improvements		To Fund a Grant to Shands Jacksonville Medical Center, Inc (Proton Beam)	
	Excise Taxes Revenue Bonds, Series 2002B		Local Government Sales Tax Refunding and Improvement Revenue Bonds, Series 2002		Excise Taxes Revenue Bonds Series 2003A	
	Principal	Interest	Principal	Interest	Principal	Interest
2009	\$ 2,150,000	\$ 2,806,966	\$ 2,675,000	\$ 2,337,428	\$ 880,000	\$ 700,470
2010	2,235,000	2,719,266	2,755,000	2,249,141	905,000	673,695
2011	2,325,000	2,636,204	2,850,000	2,150,994	935,000	646,095
2012	2,400,000	2,549,841	2,950,000	2,041,806	960,000	616,470
2013	2,495,000	2,451,941	3,065,000	1,922,975	990,000	583,545
2014	2,595,000	2,346,898	3,195,000	1,797,775	1,025,000	547,770
2015	2,705,000	2,230,891	3,315,000	1,652,013	1,065,000	509,618
2016	2,825,000	2,106,466	6,845,000	1,387,803	1,105,000	468,920
2017	2,955,000	1,965,238	7,210,000	1,015,438	1,145,000	425,598
2018	3,110,000	1,804,638	7,595,000	624,403	1,190,000	379,470
2019	3,275,000	1,634,629	7,995,000	211,694	1,235,000	330,353
2020	3,450,000	1,454,835			1,285,000	278,050
2021	3,635,000	1,264,426			1,340,000	222,590
2022	3,830,000	1,076,730			1,400,000	163,490
2023	4,010,000	891,488			1,460,000	100,745
2024	4,200,000	691,250			1,525,000	34,313
2025	4,410,000	476,000				
2026	4,630,000	250,000				
2027	2,685,000	67,125				
2028						
2029						
2030						
2031						
2032						
2033						
2034						
2035						
	<u>\$59,920,000</u>	<u>\$31,424,832</u>	<u>\$50,450,000</u>	<u>\$17,391,469</u>	<u>\$18,445,000</u>	<u>\$6,681,190</u>

Interest  
Rates:

3.30 - 5.375%

3.13 - 5.375%

3.00 - 4.50%

**CITY OF JACKSONVILLE, FLORIDA**  
**DEBT SERVICE REQUIREMENTS TO MATURITY -**  
**SPECIAL OBLIGATION BONDS PAYABLE FROM SPECIFIC REVENUE SOURCES**  
**OTHER THAN AD VALOREM TAXES**

September 30, 2008

Fiscal Year	Excise Taxes Revenue Refunding Bonds, Series 2003C (AMT)		Excise Taxes Revenue Bonds Series 2005A		Excise Taxes Revenue Refunding Bonds Series 2006A	
	Principal	Interest	Principal	Interest	Principal	Interest
2009	\$ 475,000	\$ 1,713,588		\$ 2,081,913		\$ 1,693,644
2010	15,000	1,706,219	\$ 510,000	2,072,988		1,693,644
2011	15,000	1,705,713	525,000	2,054,875		1,693,644
2012	15,000	1,705,150	545,000	2,035,809	\$ 1,370,000	1,670,525
2013	20,000	1,704,450	565,000	2,015,338	1,420,000	1,622,556
2014	20,000	1,703,638	585,000	1,993,775	1,465,000	1,571,153
2015	20,000	1,702,813	605,000	1,970,706	1,520,000	1,516,100
2016	20,000	1,701,963	630,000	1,946,006	1,575,000	1,456,100
2017	5,380,000	1,560,300	655,000	1,920,306		1,424,600
2018	5,895,000	1,264,331	685,000	1,893,078		1,424,600
2019	6,445,000	940,406	710,000	1,863,863		1,424,600
2020	7,030,000	586,688	740,000	1,833,050		1,424,600
2021	7,660,000	201,075	2,535,000	1,763,456	1,660,000	1,383,100
2022			2,645,000	1,643,463	1,740,000	1,298,100
2023			2,775,000	1,507,963	1,830,000	1,208,850
2024			2,915,000	1,365,713	1,920,000	1,115,100
2025			3,060,000	1,225,900	2,015,000	1,016,725
2026			3,195,000	1,079,088	2,115,000	913,475
2027			3,355,000	915,338	2,225,000	810,538
2028			3,520,000	752,263	2,325,000	708,163
2029			2,565,000	613,747	2,430,000	601,175
2030			2,680,000	492,456	2,535,000	483,125
2031			2,805,000	365,616	2,665,000	353,125
2032			2,935,000	227,375	2,795,000	216,625
2033			3,080,000	77,000	2,935,000	73,375
2034						
2035						
	<u>\$33,010,000</u>	<u>\$18,196,331</u>	<u>\$44,820,000</u>	<u>\$35,711,081</u>	<u>\$36,540,000</u>	<u>\$28,797,241</u>

**Interest Rates:**                      3.00 - 5.25%                      3.50 - 5.00%                      3.375 - 5.00%

**CITY OF JACKSONVILLE, FLORIDA**  
**DEBT SERVICE REQUIREMENTS TO MATURITY -**  
**SPECIAL OBLIGATION BONDS PAYABLE FROM SPECIFIC REVENUE SOURCES**  
**OTHER THAN AD VALOREM TAXES**

September 30, 2008

Fiscal Year	To Refund the Sunshine State Governmental Finance Commission Bonds, Series 1995B (AMT)		To Fund the Renovation of the Carling, Ed Ball and Laura Street Trio, and Dredging of Privately Owned Canals		To Fund the Renovation of the Carling, Ed Ball and Laura Street Trio, and Dredging of Privately Owned Canals	
	Excise Taxes Revenue Refunding Bonds Series 2006B (AMT)		Excise Taxes Revenue Bonds Taxable Series 2006C		Excise Taxes Revenue Bonds Taxable Series 2007	
	Principal	Interest	Principal	Interest	Principal	Interest
2009		\$ 360,038		\$ 1,199,585	\$ 950,000	\$ 1,924,775
2010		360,038		1,199,585	1,015,000	1,880,563
2011		360,038		1,199,585	1,060,000	1,836,525
2012	\$ 1,490,000	333,031	\$ 2,135,000	1,147,491	1,105,000	1,793,225
2013	1,830,000	271,713	2,240,000	1,039,733	1,145,000	1,751,088
2014	1,895,000	199,500	2,350,000	924,849	1,190,000	1,707,250
2015	1,975,000	122,100	2,470,000	803,138	1,235,000	1,658,750
2016	2,065,000	41,300	2,590,000	674,990	1,285,000	1,608,350
2017			2,725,000	539,574	1,335,000	1,555,950
2018			2,865,000	395,753	1,390,000	1,501,450
2019			3,010,000	243,584	1,445,000	1,444,750
2020			3,170,000	82,737	1,505,000	1,385,750
2021					1,560,000	1,316,650
2022					1,640,000	1,236,650
2023					1,720,000	1,152,650
2024					1,810,000	1,064,400
2025					1,900,000	971,650
2026					1,995,000	874,275
2027					2,095,000	772,025
2028					2,200,000	664,650
2029					2,310,000	557,675
2030					2,410,000	451,475
2031					2,520,000	334,250
2032					2,645,000	205,125
2033					2,780,000	69,500
2034						
2035						
	<u>\$9,255,000</u>	<u>\$2,047,756</u>	<u>\$23,555,000</u>	<u>\$9,450,600</u>	<u>\$42,245,000</u>	<u>\$29,719,400</u>

Interest Rates:

3.625 - 4.00% (Taxable) 4.88 - 5.22% 3.50 - 5.00%

**CITY OF JACKSONVILLE, FLORIDA**  
**DEBT SERVICE REQUIREMENTS TO MATURITY -**  
**SPECIAL OBLIGATION BONDS PAYABLE FROM SPECIFIC REVENUE SOURCES**  
**OTHER THAN AD VALOREM TAXES**

September 30, 2008

<b>Purpose:</b> To Partially Refund the Capital Projects Revenue Bonds, Series 1997-1, 1997-2, 1997-3 and 2002-1	To Partially Refund the Capital Projects Revenue Bonds, Series 1997-1, 1997-2, 1997-3 and 2002-1
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<b>Fiscal Year</b>	Capital Projects Revenue Refunding Bonds Series 2008A		Capital Projects Revenue Refunding Bonds Series 2008B	
	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>
2009	\$ 325,000	\$ 3,614,807	\$ 325,000	\$ 3,614,807
2010	1,340,000	3,546,998	1,340,000	3,546,998
2011	1,405,000	3,471,468	1,405,000	3,471,468
2012	1,720,000	3,389,288	1,720,000	3,389,288
2013	1,305,000	3,307,786	1,305,000	3,307,786
2014	1,620,000	3,221,763	1,620,000	3,221,763
2015	1,695,000	3,130,629	1,695,000	3,130,629
2016	1,780,000	3,043,245	1,780,000	3,043,245
2017	2,075,000	2,924,287	2,075,000	2,924,287
2018	1,960,000	2,818,009	1,960,000	2,818,009
2019	1,850,000	2,717,690	1,850,000	2,717,690
2020	2,150,000	2,610,105	2,150,000	2,610,105
2021	2,250,000	2,482,026	2,250,000	2,482,026
2022	2,365,000	2,354,914	2,365,000	2,354,914
2023	2,640,000	2,213,671	2,640,000	2,213,671
2024	2,595,000	2,079,086	2,595,000	2,079,086
2025	2,575,000	1,934,394	2,575,000	1,934,394
2026	2,855,000	1,781,571	2,855,000	1,781,571
2027	2,990,000	1,620,821	2,990,000	1,620,821
2028	3,135,000	1,456,230	3,135,000	1,456,230
2029	3,380,000	1,270,981	3,380,000	1,270,981
2030	3,360,000	1,089,577	3,360,000	1,089,577
2031	3,615,000	895,631	3,615,000	895,631
2032	3,790,000	693,737	3,790,000	693,737
2033	3,975,000	478,205	3,975,000	478,205
2034	4,185,000	253,301	4,185,000	253,301
2035	4,350,000	19,294	4,350,000	19,294
	<b>\$67,285,000</b>	<b>\$58,419,514</b>	<b>\$67,285,000</b>	<b>\$58,419,514</b>

**Interest Rates:** Variable Rate  
Assumed at 5.40%

Variable Rate  
Assumed at 5.40%

**CITY OF JACKSONVILLE, FLORIDA**  
**DEBT SERVICE REQUIREMENTS TO MATURITY -**  
**SPECIAL OBLIGATION BONDS PAYABLE FROM SPECIFIC REVENUE SOURCES**  
**OTHER THAN AD VALOREM TAXES**

September 30, 2008

To Fund the Acquisition  
and Construction of Various  
Capital Improvement Projects

Fiscal Year	Special Revenue Bonds Series 2008		Total Principal and Interest
	Principal	Interest	
2009		\$ 1,262,316	\$ 77,290,052
2010	\$ 535,000	2,416,751	77,977,655
2011	2,595,000	2,357,964	72,189,623
2012	2,685,000	2,265,564	77,600,680
2013	2,775,000	2,170,014	73,826,102
2014	2,880,000	2,071,051	74,446,577
2015	2,975,000	1,964,870	71,439,723
2016	3,085,000	1,847,389	71,584,497
2017	3,210,000	1,721,489	68,264,985
2018	3,340,000	1,588,401	67,991,637
2019	3,480,000	1,432,514	67,728,914
2020	3,655,000	1,263,276	51,379,666
2021	3,815,000	1,095,201	49,368,634
2022	3,990,000	914,601	41,470,861
2023	940,000	796,339	38,540,909
2024	990,000	748,089	38,164,868
2025	1,040,000	696,819	36,259,888
2026	1,090,000	641,959	36,475,370
2027	1,145,000	583,563	34,285,455
2028	1,210,000	520,231	31,486,146
2029	1,275,000	451,894	30,491,278
2030	1,345,000	379,844	30,054,116
2031	1,420,000	303,806	30,151,815
2032	1,495,000	223,644	30,065,974
2033	1,580,000	138,094	29,982,175
2034	1,665,000	46,828	10,588,430
2035			8,738,588
	<u>\$54,215,000</u>	<u>\$29,902,509</u>	<u>\$1,327,844,617</u>

Interest Rates: 3.500 - 5.625%

**CITY OF JACKSONVILLE, FLORIDA**  
**DEBT SERVICE REQUIREMENTS TO MATURITY -**  
**SPECIAL OBLIGATION BONDS PAYABLE FROM SPECIFIC**  
**REVENUE SOURCES OTHER THAN AD VALOREM - BETTER JACKSONVILLE PLAN**

September 30, 2008

Fiscal Year	Better Jacksonville Transportation Projects  Transportation Revenue Bonds Series 2001		Better Jacksonville Infrastructure Projects  Better Jacksonville Sales Tax Revenue Bonds Series 2001		Better Jacksonville Infrastructure Projects  Better Jacksonville Sales Tax Revenue Bonds Series 2003	
	Principal	Interest	Principal	Interest	Principal	Interest
2009	\$ 2,730,000	\$ 8,393,705	\$ 4,300,000	\$ 9,779,025	\$ 4,670,000	\$ 8,998,789
2010		8,337,740	4,500,000	9,577,365	4,810,000	8,856,589
2011		8,337,740	4,705,000	9,373,047	4,955,000	8,703,920
2012	9,080,000	8,120,129	4,905,000	9,149,265	5,115,000	8,533,889
2013		7,902,519	5,150,000	8,885,015	5,295,000	8,345,095
2014		7,902,519	5,435,000	8,593,928	5,490,000	8,141,504
2015		7,902,519	5,735,000	8,286,752	5,700,000	7,923,194
2016		7,902,519	6,050,000	7,962,665	5,930,000	7,653,531
2017		7,902,519	6,380,000	7,622,090	6,240,000	7,334,069
2018		7,902,519	6,730,000	7,262,815	6,565,000	6,997,938
2019		7,902,519	7,100,000	6,882,490	6,910,000	6,662,613
2020		7,902,519	7,490,000	6,492,500	7,240,000	6,309,569
2021		7,902,518	7,880,000	6,092,880	7,620,000	5,919,494
2022	3,415,000	7,815,009	8,290,000	5,680,750	8,015,000	5,509,075
2023	3,625,000	7,636,875	8,705,000	5,255,875	8,440,000	5,087,681
2024	10,980,000	7,271,750	9,140,000	4,809,750	8,860,000	4,657,544
2025	11,520,000	6,709,250	9,600,000	4,341,250	9,300,000	4,205,906
2026	12,090,000	6,119,000	10,080,000	3,849,250	9,765,000	3,729,684
2027	12,685,000	5,499,625	10,580,000	3,332,750	10,250,000	3,230,269
2028	13,315,000	4,832,981	11,110,000	2,790,500	10,760,000	2,706,038
2029	20,260,000	3,951,638	11,665,000	2,221,125	11,300,000	2,155,000
2030	21,325,000	2,860,031	12,250,000	1,623,250	11,865,000	1,575,875
2031	22,440,000	1,739,250	26,340,000	658,500	25,585,000	639,625
2032	23,565,000	589,125				
2033						
2034						
2035						
2036						
2037						
2038						
	<u>\$ 167,030,000</u>	<u>\$ 159,336,518</u>	<u>\$ 194,120,000</u>	<u>\$ 140,522,837</u>	<u>\$ 190,680,000</u>	<u>\$ 133,876,888</u>

**Interest Rates:**

4.10 - 5.50%

4.10 - 5.50%

2.13 - 5.25%

**2008-2009 ANNUAL BUDGET**

**CITY OF JACKSONVILLE, FLORIDA**  
**DEBT SERVICE REQUIREMENTS TO MATURITY -**  
**SPECIAL OBLIGATION BONDS PAYABLE FROM SPECIFIC**  
**REVENUE SOURCES OTHER THAN AD VALOREM - BETTER JACKSONVILLE PLAN**

September 30, 2008

Fiscal Year	Better Jacksonville Infrastructure Projects		Better Jacksonville Transportation Projects		To Refund the Transportation Revenue Bonds, Series 2003A & Series 2003B (Auction Rate Securities)	
	Better Jacksonville Sales Tax Revenue Bonds Series 2004		Transportation Revenue Bonds Series 2007		Transportation Revenue Bonds Series 2008A	
	Principal	Interest	Principal	Interest	Principal	Interest
2009	\$ 5,530,000	\$ 8,045,095	\$ 2,640,000	\$ 4,888,100		\$ 8,261,964
2010	5,665,000	7,909,648	3,020,000	4,746,600		8,261,964
2011	5,795,000	7,772,063	3,170,000	4,607,700		8,261,964
2012	5,945,000	7,617,881	3,300,000	4,461,800	\$ 2,700,000	8,151,717
2013	6,105,000	7,444,563	3,465,000	4,310,000		8,117,612
2014	6,290,000	7,250,775	3,600,000	4,150,700	1,350,000	8,051,369
2015	6,495,000	7,038,959	3,780,000	3,966,200	11,250,000	7,493,409
2016	6,710,000	6,811,931	3,970,000	3,772,450	11,875,000	6,879,933
2017	6,950,000	6,568,538	4,170,000	3,568,950	11,450,000	6,247,255
2018	7,205,000	6,298,469		3,464,700		6,196,941
2019	7,490,000	6,004,569		3,464,700		6,196,941
2020	7,790,000	5,698,969		3,464,700		6,213,918
2021	8,100,000	5,381,169		3,464,700		6,196,941
2022	8,430,000	5,045,300		3,464,700		6,196,941
2023	8,770,000	4,685,069		3,464,700		6,196,941
2024	9,145,000	4,304,375		3,464,700		6,213,918
2025	9,530,000	3,895,619		3,464,700	10,460,000	5,683,677
2026	9,960,000	3,450,869		3,464,700	11,005,000	5,097,708
2027	10,425,000	2,979,466	4,375,000	3,355,325	11,560,000	4,482,110
2028	10,910,000	2,486,094	4,595,000	3,131,075	12,155,000	3,845,237
2029	11,410,000	1,977,075	4,825,000	2,895,575	12,770,000	3,154,852
2030	11,920,000	1,452,150	5,065,000	2,648,325	13,430,000	2,439,739
2031	26,310,000	591,975	5,320,000	2,395,350	14,110,000	1,688,359
2032			5,575,000	2,129,625	14,830,000	900,944
2033			5,850,000	1,844,000	15,590,000	68,506
2034			6,145,000	1,544,125		
2035			6,450,000	1,229,250		
2036			6,775,000	898,625		
2037			7,115,000	551,375		
2038			7,470,000	186,750		
	<u>\$ 202,880,000</u>	<u>\$ 120,710,618</u>	<u>\$ 100,675,000</u>	<u>\$ 92,464,200</u>	<u>\$ 154,535,000</u>	<u>\$ 140,500,859</u>

**Interest Rates:**

2.00 - 5.00%

4.00 - 5.00%

Variable Rate  
Assumed at 5.35%

**2008-2009 ANNUAL BUDGET**

**CITY OF JACKSONVILLE, FLORIDA**  
**DEBT SERVICE REQUIREMENTS TO MATURITY -**  
**SPECIAL OBLIGATION BONDS PAYABLE FROM SPECIFIC**  
**REVENUE SOURCES OTHER THAN AD VALOREM - BETTER JACKSONVILLE PLAN**

September 30, 2008

Fiscal Year	Transportation Revenue Bonds Series 2008B		Better Jacksonville Sales Tax Revenue Bonds Series 2008		Total Principal and Interest
	Principal	Interest	Principal	Interest	
2009	\$ 4,170,000	\$ 6,304,014		\$ 2,755,133	\$ 81,465,824
2010	4,475,000	6,066,105	\$ 2,665,000	5,033,100	83,924,110
2011	4,535,000	5,823,913	2,985,000	4,920,100	83,945,446
2012	5,160,000	5,565,930	3,105,000	4,798,300	95,708,911
2013	4,680,000	5,298,470	3,230,000	4,671,600	82,899,874
2014	5,615,000	5,002,382	3,355,000	4,539,900	84,768,077
2015	5,695,000	4,698,259	3,490,000	4,385,550	93,839,843
2016	5,955,000	4,392,959	3,665,000	4,206,675	93,737,663
2017	8,915,000	3,917,408	3,850,000	4,018,800	95,134,628
2018	8,990,000	3,437,102	4,040,000	3,821,550	78,912,033
2019	9,285,000	2,941,991	4,245,000	3,614,425	78,700,247
2020	9,310,000	2,450,942	4,455,000	3,396,925	78,215,042
2021	9,730,000	1,926,004	4,680,000	3,168,550	78,062,255
2022	4,430,000	1,665,871	4,915,000	2,928,675	75,801,321
2023	4,695,000	1,416,025	5,160,000	2,676,800	75,814,966
2024	4,780,000	1,163,967	5,415,000	2,412,425	82,618,429
2025	4,965,000	896,211	5,685,000	2,134,925	92,391,538
2026	5,210,000	618,743	5,970,000	1,843,550	92,253,504
2027	5,460,000	327,932	6,270,000	1,537,550	96,350,026
2028	5,685,000	24,982	6,585,000	1,224,406	96,156,312
2029			6,895,000	904,256	96,384,521
2030			7,225,000	559,875	96,239,245
2031			7,585,000	189,626	135,592,685
2032					47,589,694
2033					23,352,506
2034					7,689,125
2035					7,679,250
2036					7,673,625
2037					7,666,375
2038					7,656,750
	<u>\$ 121,740,000</u>	<u>\$ 63,939,210</u>	<u>\$ 105,470,000</u>	<u>\$ 69,742,696</u>	<u>\$ 2,158,223,826</u>

Interest Rates: Variable Rate Assumed at 5.35% 4.00 - 5.00%

**2008-2009 ANNUAL BUDGET**

**CITY OF JACKSONVILLE, FLORIDA**

**DEBT SERVICE REQUIREMENTS TO MATURITY -  
NOTES PAYABLE FROM SPECIFIC REVENUE SOURCES  
OTHER THAN AD VALOREM TAXES - BETTER JACKSONVILLE PLAN**

September 30, 2008

Fiscal Year	State Infrastructure Bank Loan #1; Dated 7/28/05		State Infrastructure Bank Loan #2; Dated 3/13/07		Total Principal and Interest
	Principal	Interest	Principal	Interest	
2009	\$ 1,974,717	\$ 469,483	\$ 3,299,718	\$ 700,282	\$ 6,444,200
2010	2,014,311	429,989	3,013,020	986,980	6,444,300
2011	2,058,997	389,703	3,088,346	911,654	6,448,700
2012	2,098,777	348,523	3,165,555	834,445	6,447,300
2013	2,138,653	306,547	3,244,693	755,307	6,445,200
2014	2,183,626	263,774	3,325,811	674,189	6,447,400
2015	228,698	220,102	3,408,956	591,044	4,448,800
2016	2,268,872	175,528	3,494,180	505,820	6,444,400
2017	2,314,150	130,150	3,581,534	418,466	6,444,300
2018	2,364,533	83,867	3,671,073	328,927	6,448,400
2019	1,990,001	36,577	3,762,850	237,150	6,026,578
2020			3,856,921	143,079	4,000,000
2021			1,866,245	46,656	1,912,901
	<u>\$ 21,635,333</u>	<u>\$ 2,854,244</u>	<u>\$ 42,778,902</u>	<u>\$ 7,133,999</u>	<u>\$ 74,402,479</u>

<b>Interest Rates:</b>	2.00%	2.50%
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**CITY OF JACKSONVILLE, FLORIDA**  
**DEBT SERVICE REQUIREMENTS TO MATURITY -**  
**REVENUE BONDS PAYABLE FROM ENTERPRISE FUNDS**

September 30, 2008

Fiscal Year	Excise Taxes Revenue Refunding Bonds, Series 1995A		Excise Tax Revenue Refunding Bonds, Series 1996A		Capital Improvement Revenue Bonds, Series 1997	
	Principal	Interest	Principal	Interest	Principal	Interest
2009	\$ 2,935,000	\$ 230,209	\$ 1,175,000	\$ 609,117	\$ 230,000	\$ 331,363
2010	3,100,000	77,500	1,230,000	551,985	240,000	319,962
2011			1,285,000	490,983	250,000	307,833
2012			1,350,000	425,750	265,000	294,825
2013			1,420,000	356,500	275,000	280,986
2014			1,490,000	283,750	290,000	266,365
2015			1,565,000	207,375	305,000	250,819
2016			1,645,000	127,125	320,000	234,412
2017			1,720,000	43,000	340,000	217,087
2018					355,000	198,844
2019					375,000	179,681
2020					395,000	159,469
2021					415,000	138,206
2022					435,000	115,894
2023					460,000	92,400
2024					485,000	67,594
2025					510,000	41,475
2026					535,000	14,044
2027						
2028						
2029						
2030						
2031						
2032						
	<u>\$ 6,035,000</u>	<u>\$ 307,709</u>	<u>\$ 12,880,000</u>	<u>\$ 3,095,585</u>	<u>\$ 6,480,000</u>	<u>\$ 3,511,259</u>

**Interest Rates:**

5.000 - 5.125%

4.70 - 5.00%

4.800 - 5.25%

**CITY OF JACKSONVILLE, FLORIDA**  
**DEBT SERVICE REQUIREMENTS TO MATURITY -**  
**REVENUE BONDS PAYABLE FROM ENTERPRISE FUNDS**

September 30, 2008

Fiscal Year	To Refund a Portion of Capital Improvement Revenue Bonds, Series 1994		To Partially Refund Excise Tax Revenue Bonds, Series 1991B and Construction of Trail Ridge Landfill		Capital Improvements at Alltel Stadium	
	Capital Improvement and Refunding Revenue Bonds, Series 1998		Excise Tax Revenue Refunding & Capital Improvement Bonds, Series 1999B		Capital Improvement Revenue Bonds, Series 2002A	
	Principal	Interest	Principal	Interest	Principal	Interest
2009	\$ 190,000	\$ 1,667,167	\$ 2,355,000	\$ 1,372,283	\$ 505,000	\$ 2,604,478
2010	195,000	1,658,793	2,465,000	1,253,255	455,000	2,589,509
2011	205,000	1,649,890	2,590,000	1,120,405	395,000	2,575,203
2012	215,000	1,640,332	2,730,000	974,105	335,000	2,562,260
2013	225,000	1,630,100	2,880,000	816,230	290,000	2,550,865
2014	235,000	1,619,231	3,050,000	645,743	220,000	2,541,100
2015	245,000	1,607,525	3,220,000	471,115	155,000	2,533,600
2016	260,000	1,594,900	3,400,000	290,675	75,000	2,529,000
2017	270,000	1,581,650	3,585,000	98,588		2,527,500
2018	285,000	1,567,775				2,527,500
2019	300,000	1,553,150				2,527,500
2020	315,000	1,538,169				2,527,500
2021	5,035,000	1,411,106				2,527,500
2022	5,330,000	1,164,937				2,527,500
2023	5,640,000	904,400				2,527,500
2024	5,970,000	628,663				2,527,500
2025	5,640,000	352,925				2,527,500
2026	4,610,000	109,488			945,000	2,503,875
2027					8,975,000	2,255,875
2028					9,425,000	1,795,875
2029					9,900,000	1,312,750
2030					10,395,000	805,375
2031					10,910,000	272,750
2032						
	<u>\$ 35,165,000</u>	<u>\$ 23,880,201</u>	<u>\$ 26,275,000</u>	<u>\$ 7,042,398</u>	<u>\$ 52,980,000</u>	<u>\$ 52,180,014</u>

Interest Rates:

4.300 - 5.00%

4.875 - 5.75%

3.00 - 5.00%

**CITY OF JACKSONVILLE, FLORIDA  
DEBT SERVICE REQUIREMENTS TO MATURITY -  
REVENUE BONDS PAYABLE FROM ENTERPRISE FUNDS**

September 30, 2008

Fiscal Year	Capital Improvement and Refunding Revenue Bonds, Crossover Series, 2002B		Capital Improvement and Refunding Revenue Bonds, Crossover Series, 2002C	
	Principal	Interest	Principal	Interest
2009	\$ 2,090,000	\$ 1,756,750	\$ 865,000	\$ 1,155,018
2010	2,195,000	1,689,731	920,000	1,127,093
2011	2,310,000	1,596,313	980,000	1,094,993
2012	2,465,000	1,476,938	1,045,000	1,059,033
2013	2,630,000	1,349,563	1,105,000	1,019,780
2014	2,810,000	1,210,050	1,175,000	975,838
2015	3,005,000	1,057,406	1,250,000	927,338
2016	3,210,000	894,263	1,335,000	867,294
2017	3,685,000	717,875	1,425,000	796,625
2018	3,920,000	527,750	1,440,000	725,000
2019	4,165,000	325,625	1,460,000	652,500
2020	4,430,000	110,750	1,485,000	578,875
2021			1,505,000	504,125
2022			1,520,000	428,500
2023			1,540,000	352,000
2024			1,555,000	274,625
2025			2,245,000	179,625
2026			2,470,000	61,750
2027				
2028				
2029				
2030				
2031				
2032				
	<u>\$ 36,915,000</u>	<u>\$ 12,713,013</u>	<u>\$ 25,320,000</u>	<u>\$ 12,780,009</u>

**Interest Rates:**                      3.000 - 5.250%    3.00 5.00%

**CITY OF JACKSONVILLE, FLORIDA**  
**DEBT SERVICE REQUIREMENTS TO MATURITY -**  
**REVENUE BONDS PAYABLE FROM ENTERPRISE FUNDS**

September 30, 2008

Fiscal Year	Excise Taxes Revenue Refunding and Improvement Bonds, Series 2003B		Total Principal and Interest
	Principal	Interest	
2009	\$ 4,330,000	\$ 421,200	\$ 24,822,584
2010	4,475,000	239,375	24,782,203
2011	1,245,000	96,375	18,191,994
2012	1,305,000	32,625	18,175,867
2013			16,829,024
2014			16,812,077
2015			16,800,178
2016			16,782,668
2017			17,007,325
2018			11,546,869
2019			11,538,456
2020			11,539,763
2021			11,535,937
2022			11,521,831
2023			11,516,300
2024			11,508,382
2025			11,496,525
2026			11,249,157
2027			11,230,875
2028			11,220,875
2029			11,212,750
2030			11,200,375
2031			11,182,750
2032			
	<u>\$ 11,355,000</u>	<u>\$ 789,575</u>	<u>\$ 329,704,762</u>

**Interest Rates:** 3.000 - 5.00%

**CITY OF JACKSONVILLE, FLORIDA**  
**DEBT SERVICE REQUIREMENTS TO MATURITY -**  
**OTHER LONG-TERM OBLIGATIONS**  
**PAYABLE FROM GENERAL REVENUES**

September 30, 2008

Fiscal Year	U.S. Government Guaranteed Note Payable, Series 1995		U.S. Government Guaranteed Note Payable, Series 1996		U.S. Government Guaranteed Note Payable, Series 1996-B	
	Principal	Interest	Principal	Interest	Principal	Interest
2009	\$ 335,000	\$ 125,324	\$ 80,000	\$ 21,752	\$ 195,000	\$ 126,110
2010	385,000	110,852	80,000	16,392	215,000	113,046
2011	420,000	93,258	80,000	10,968	250,000	98,468
2012	455,000	73,140	80,000	5,504	275,000	81,394
2013	500,000	50,572			295,000	62,473
2014	485,000	25,172			300,000	42,030
2015					300,000	21,090
2016						
2017						
2018						
2019						
2020						
	<u>\$ 2,580,000</u>	<u>\$ 478,316</u>	<u>\$ 320,000</u>	<u>\$ 54,616</u>	<u>\$ 1,830,000</u>	<u>\$ 544,611</u>
<b>Interest Rates:</b>	(Taxable) 4.32 - 5.19%		(Taxable) 6.70 - 6.88%		(Taxable) 6.70 - 7.03%	

**CITY OF JACKSONVILLE, FLORIDA**  
**DEBT SERVICE REQUIREMENTS TO MATURITY -**  
**OTHER LONG-TERM OBLIGATIONS**  
**PAYABLE FROM GENERAL REVENUES**

September 30, 2008

Fiscal Year	HUD Section 108 Program Loan for LaVilla Project		HUD Section 108 Program Loan for HTV Associates Project		HUD Section 108 Program Loan for Armor Holdings	
	U.S. Government Guaranteed Note Payable, Series 1997		U.S. Government Guaranteed Note Payable, Series 1997		U.S. Government Guaranteed Note Payable, Series 1997	
	Principal	Interest	Principal	Interest	Principal	Interest
2009	\$ 60,000	\$ 56,484	\$ 85,000	\$ 12,136	45,000	\$ 37,384
2010	70,000	52,464	95,000	6,441	55,000	34,368
2011	90,000	47,718			60,000	30,640
2012	100,000	41,571			\$ 65,000	26,541
2013	110,000	34,691			75,000	22,070
2014	125,000	27,068			80,000	16,872
2015	130,000	18,343			80,000	11,288
2016	130,000	9,204			80,000	5,664
2017						
2018						
2019						
2020						
	<u>\$ 815,000</u>	<u>\$ 287,543</u>	<u>\$ 180,000</u>	<u>\$ 18,577</u>	<u>\$ 540,000</u>	<u>\$ 184,827</u>

<b>Interest Rates:</b>	(Taxable) 6.70 - 7.08%	(Taxable) 6.70 - 6.78%	(Taxable) 6.70 - 708.00%
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**CITY OF JACKSONVILLE, FLORIDA  
DEBT SERVICE REQUIREMENTS TO MATURITY -  
OTHER LONG-TERM OBLIGATIONS  
PAYABLE FROM GENERAL REVENUES**

September 30, 2008

<b>Purpose:</b>	HUD Section 108 Program Loan for Hampton Inns		
	U.S. Government Guaranteed Note Payable, Series 1997		<b>Total Principal and Interest</b>
<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	
2009	\$ 40,000	\$ 25,163	\$ 1,244,353
2010	45,000	22,482	1,301,045
2011	45,000	19,432	1,245,484
2012	50,000	16,358	1,269,508
2013	55,000	12,918	1,217,724
2014	65,000	9,106	1,175,248
2015	65,000	4,570	630,291
2016			224,868
2017			0
2018			0
2019			0
2020			0
	<u>\$ 365,000</u>	<u>\$ 110,029</u>	<u>\$ 8,308,519</u>

**Interest Rates:** (Taxable)  
6.70 - 7.03%

**CITY OF JACKSONVILLE, FLORIDA**  
**DEBT SERVICE REQUIREMENTS TO MATURITY -**  
**NOTES PAYABLE FROM SPECIFIC REVENUE SOURCES**  
**OTHER THAN AD VALOREM TAXES - LOAN POOL PROGRAM**

September 30, 2008

**Purpose:** To Fund the  
Loan Pool Program  
Projects

Fiscal Year	Commercial Paper Notes		Total Principal and Interest
	Principal	Interest	
2009	\$ 21,646,000	\$ 4,775,215	\$ 26,421,215
2010	21,423,000	3,627,598	25,050,598
2011	15,340,000	2,608,953	17,948,953
2012	9,497,000	1,959,809	11,456,809
2013	7,705,000	1,496,126	9,201,126
2014	6,135,000	1,128,515	7,263,515
2015	935,000	928,765	1,863,765
2016	935,000	881,083	1,816,083
2017	935,000	828,575	1,763,575
2018	935,000	778,480	1,713,480
2019	936,000	728,398	1,664,398
2020	935,000	680,167	1,615,167
2021	935,000	628,208	1,563,208
2022	935,000	578,113	1,513,113
2023	935,000	528,018	1,463,018
2024	936,000	479,251	1,415,251
2025	935,000	427,841	1,362,841
2026	935,000	377,746	1,312,746
2027	935,000	327,651	1,262,651
2028	935,000	278,322	1,213,322
2029	936,000	227,474	1,163,474
2030	935,000	177,379	1,112,379
2031	935,000	127,284	1,062,284
2032	935,000	77,406	1,012,406
2033	936,000	27,094	963,094
2034			0
	<u>\$ 99,515,000</u>	<u>\$ 24,683,471</u>	<u>\$ 124,198,471</u>

**Interest Rates:** 2.00%

**CITY OF JACKSONVILLE, FLORIDA**





# CITY OF JACKSONVILLE, FLORIDA

## FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM

### INTRODUCTION

The following provides the adopted Capital Improvement Program (CIP) for a five-year period beginning October 1, 2008, through the fiscal year ending September 30, 2013.

The Capital Improvements Program is a multi-year forecast of major capital buildings, infrastructures, and equipment needs. The City of Jacksonville has adopted in Chapter 6, Part 1 Section 106.106 Fiscal Responsibility a "Five-Year Capital Improvements Plan that is designed to be financially feasible and provides the funding source and amount of funding for the capital costs of each project, and the funding source and amount of funding for the anticipated post-construction operation costs of each project. The Five-Year Capital Improvements Plan shall be filed and approved each fiscal year concurrently with the annual budget.

A key planning process impacting the budget is the Comprehensive Plan. The Comprehensive Plan describes the way the community will develop and grow; lists goals and objectives for different areas and issues within the community; and lists the city policies that direct programs, budgets and decisions. The City of Jacksonville must make changes to its Comprehensive Plan that addresses Concurrency Management, the Capital Improvements Element, which includes the Capital Improvements Program.

1. All departments/agencies responsible for impacted facilities must conduct concurrency tests prior to the issuance of orders or permits.
2. All approved orders or permits will be accompanied by a Concurrency Management Review Certificate (CRC) stating it passed concurrency tests.
  - Concurrency is service level standards for development and maintenance of capital facilities and services
3. A Capital Improvements Element (CIE) is a set of policies and procedures for:
  - Maintaining infrastructure and public facilities
  - Outlining implementation strategies
  - Outlining service levels requirements
  - The CIP is adopted into this document.

On July 1, 2005, SB360 referred to as the "pay-as-you-grow system" took effect. It requires that the City must have committed funding sources to finance CIP projects for the first three years, and committed or planned funding sources for years four and five. (Committed funding means funding based on expected revenues from an existing revenue source, {i.e. tax revenues and bonds}, versus planned revenue, which relies on a source that is not currently available to the local government. The definition of financial feasibility in sect. 163.3164(32), F.S., distinguishes between "currently available", or "committed" and "planned" funding sources.)

### PROCESS

Chapter 122 of the Jacksonville Ordinance Code requires that the CIP be prepared annually by City of Jacksonville's Finance Department through submittals received from the City departments, independent authorities, and agencies.

A typical capital project is planned and executed in the following phases:

**Project Development:** These are costs incurred by the City to identify project requirements, and to define a project's work scope including preliminary design studies, permitting requirements, data collection, public involvement, legal and technical documentation, cost estimates, environmental impacts, and assessment of alternatives.

## CITY OF JACKSONVILLE, FLORIDA

**Engineering/Design:** These are costs incurred by the City to design a project in accordance with the scope of work set forth in the development phase. This includes professional consultant fees, legal and technical documentation, constructability review, data collection, advertising, assessment of alternatives related to project design, construction management services, and bid reviews.

**Land:** Costs incurred by the City for the purchase of land, easements and right-of-way. This also includes purchase price, surveys, appraisals, environmental audit, permitting, legal costs, maps, charts, aerial photography, and other costs such as wetlands restoration.

**Construction:** This includes costs incurred by the City for all construction related tasks required to place a project in service. This includes project construction contracts, professional and technical assistance, advertising, legal and technical documentation, costs, inspections, testing, and permitting.

**Contract Administration:** This includes costs incurred by the City for in-house project management, supervision and administration of capital projects. Administration costs include project design, technical reviews, construction management, construction inspection, technical specifications, surveying and mapping, cost of preparing reports and maintaining the capital projects management information system, eminent domain, contract management, monitoring, and processing the related financial transactions.

**Future Operating Costs:** Developed in a similar manner as the Annual Budget and MUST

- Supply all supporting documentation for cost estimates with CIP request.
- Use salary range by OCC code to develop personnel costs.
- Obtain guidance from the Budget Office for inflation factors and benefits estimates

Departments complete a CIP request form with information above and use a standardized matrix to score projects prior to submitting them to the Finance Department. The projects are then reviewed by the Departments of Public Works, Planning & Development, and Finance for reasonableness related to costs, operating budget and level of service impact. The Mayor's Budget Review Committee (MBRC) makes the final recommendation of projects for the Mayor's review and approval. The City Council then receives the Mayor's Proposed Five-Year CIP with the Annual Financial Plan in July. Once adopted by the City Council the first fiscal year of the CIP becomes the city's Capital Improvement Budget for that year.

### ADOPTED FIVE-YEAR CIP

The CIP contains 66 updated and/or new projects at \$576.9 million and over 410 ongoing projects at \$871.3 million for a total over \$1.4 billion for the next five years. This reflects a continued investment to provide for the health, safety and quality of life for our citizens. The 66 projects proposed can be depicted in the following manner. To assist in balancing and prioritizing needs across the City, departments identify projects by one of the following "Program Areas."

**Drainage** - Project that improves drainage conditions and reduces flooding.

**Environment/Quality of Life** - Project that would promote or improve the environment for the citizens of Jacksonville (e.g. water treatment plants).

**Government Facilities** – Project designated as government facilities with primarily employee occupancy.

**Parks** - Project with buildings, grounds and/or recreational facilities within the park boundaries, also including the Preservation Project.

**Public Facilities** – Project for facilities designated for primarily citizen use and include facilities such as the county courthouse, arena, and baseball park.

**Public Safety** - Project relating to public safety including facilities.

## CITY OF JACKSONVILLE, FLORIDA

**Roads/Infrastructure/Transportation** – Project dedicated to expanding and widening roads; interchanges, overpasses and intersection improvements; and also includes road resurfacing, sidewalks/bike paths, as well as landscaping/tree planting along road improvement projects.

**Targeted Economic Development** – Project is used to stimulate growth and revitalization by providing grants and loans for infrastructure, public improvements, and project development.

### FUNDING

The CIP is the city's financially feasible plan of proposed capital projects. It includes project costs and schedules over a five-year period to meet the infrastructure needs of the City of Jacksonville and additional State of Florida growth management mandates.

The following page provides information on the various funding sources and uses per program area listed above as adopted by the City Council.

(in Millions of \$)

<b>SOURCES</b>	<b>FY 08/09</b>	<b>FY 09/10</b>	<b>FY 10/11</b>	<b>FY 11/12</b>	<b>FY 12/13</b>
Revenues					
Ad Valorem Taxes (Pay-GO)	\$ 23.4	\$ 11.8	\$ 13.5	\$ 15.4	\$ 17.7
Debt Proceeds	94.3	76.2	137.8	70.2	76.2
Florida In-land Navigational District Grant (FIND)	1.2	1.2	1.2	1.2	1.2
Tree Mitigation Fund	3.0	3.0	2.0	2.8	-
Historic Preservation Fund	0.1	-	-	-	-
*Storm water Fee (Pay-Go)	8.5	-	16.7	11.1	6.0
<b>TOTAL SOURCES</b>	<b>\$ 130.5</b>	<b>\$ 92.2</b>	<b>\$ 171.2</b>	<b>\$ 100.7</b>	<b>\$ 101.1</b>

<b>USES</b>	<b>FY 08/09</b>	<b>FY 09/10</b>	<b>FY 10/11</b>	<b>FY 11/12</b>	<b>FY 12/13</b>
Environment/Quality of Life	\$ 28.2	\$ 29.2	\$ 27.1	\$ 27.8	\$ 28.5
Public Safety	16.0	7.0	3.3	5.0	13.4
Targeted Economic Development	6.5	2.1	-	-	-
Drainage	16.8	11.6	17.0	25.7	25.4
Parks	18.2	9.9	5.9	5.9	5.6
Government Facilities	11.7	7.8	94.1	17.4	4.4
Public Facilities	2.9	-	-	-	-
Roads/Infrastructure/Transportation	30.2	24.6	23.8	18.9	23.9
<b>TOTAL USES</b>	<b>\$ 130.5</b>	<b>\$ 92.2</b>	<b>\$ 171.2</b>	<b>\$ 100.7</b>	<b>\$ 101.1</b>

\*Effective July 1, 2008 established a \$5 per month stormwater service charge to provide effective management and financing of stormwater management and drainage projects throughout the city.

# CITY OF JACKSONVILLE, FLORIDA

## CAPITAL PROJECTS OPERATING IMPACT

The CIP is an integral element of the City's budgeting process. The cost of operating new or expanded facilities or infrastructure can be significant and will be included in the operating budget in the fiscal year the asset becomes operational.

Operating impacts by program area are:

**Environmental/Quality of Life** - Capital expenditures are for remediation which may include removal of contaminated soils and construction of permanent soil caps. No operating impact.

**Public Safety** – Fire station #25 is a replacement but it will require \$29,587 in supplies, \$42,855 in equipment and \$11,165 in utilities. Fire station #26 is also a replacement but it will require \$2,000 in supplies and roughly \$5,000 for utilities. However, the utility cost will be offset by the closing of the two old fire stations. Actual offset to be determined.

**Targeted Economic Development** - Capital expenditures are in part a match to assist the Jacksonville Transportation Authority (JTA) to gain additional funding for the Miles/Hallmark Infrastructure Project. Operating expenses will be the responsibility of JTA.

**Drainage** – The Cecil North 100 acres of new wetlands is anticipated to have \$20,000 annual maintenance cost beginning in FY 08/09 through FY 11/12.

McCoy's Creek Pond Retrofit will have a maintenance impact of \$5,000 beginning in FY 08/09.

The other various projects are to increase the life and reduce the frequency of maintenance to drainage pipes, channels and outfalls throughout the county. Actual cost savings and cost avoidance are to be determined.

**Parks** - There is no additional operating impact this fiscal year.

**Government Facilities** - The City of Jacksonville has purchased two buildings and is working on plans to move several city departments into the building from annex locations. For FY 08/09, the Ed Ball building is estimated to need \$911,000 for utilities and \$1,795,000 for maintenance.

**Public Facilities** - There is no additional operating impact for FY 08/09.

**Roads/Infrastructure/Transportation** – Signalization/ITS Enhancements was projected to increase utility cost for Public Works by \$500 a year beginning in FY 07/08, \$1,000 is estimated for FY 08/09.

The remaining projects are routine maintenance and repairs.

The following pages contain more detail on expenditures by project.

# CITY OF JACKSONVILLE, FLORIDA

CURRENT FUNDING SOURCE	FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13
Pay Go	1,688,000				
Pay Go-FIND	1,212,000				
Transferred Debt Proceeds	18,745,000				
Fair Share	1,750,000				
ANTICIPATED FUNDING SOURCE					
Pay Go		11,770,000	13,480,000	15,370,000	17,700,000
Debt Proceeds	86,491,750	64,960,816	137,768,000	55,712,000	56,872,000
Grant(s)-FIND	1,212,000	1,200,000	1,200,000	1,200,000	1,200,000
Tree Mitigation Fund	3,000,000	3,000,000	2,000,000	2,800,000	
Historic Preservation	100,000				
<b>Grand Total Per Year</b>	<b>114,198,750</b>	<b>80,930,816</b>	<b>154,448,000</b>	<b>75,082,000</b>	<b>75,772,000</b>

Dept.	Program Area	Project Name	FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13
1 E&C	Environment/Quality of Life	Burke St. Lime Pits	1,000,000	2,000,000			
2 E&C	Environment/Quality of Life	Doe Boy Dump Site	2,430,000				
3 E&C	Environment/Quality of Life	Gold Merit/Popo Place	6,000,000	3,250,000	3,000,000		
4 E&C	Environment/Quality of Life	JAX Ash Sites	9,870,000	20,000,000	20,000,000	25,000,000	22,280,000
5 E&C	Environment/Quality of Life	Southside Incinerator Site					250,000
6 E&C	Environment/Quality of Life	County Wide Environmental Compliance	250,000	250,000	250,000	250,000	6,000,000
7 FR	Public Safety	Fire Station #25 (3 Bay) Replacement			3,272,000		
8 FR	Public Safety	Fire Station #26 (3 Bay) Replacement	2,000,000				
9 FR	Public Safety	Restore Funding Fire Station #47					3,388,000
10 FR	Public Safety	Radio Infrastructure	14,000,000	7,000,000			
11 JEDC	Targeted Economic Development	Miles/Hallmark Infrastructure Improvements	3,000,000	2,092,364			
12 JEDC	Drainage	Cecil North 100 Acres of New Wetlands	420,000	310,000	310,000	160,000	
13 R&C	Parks	ADA Compliance within Parks/Upgrade Parks	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
14 R&C	Parks	Bob Hayes/N.E.Community Center	3,850,000				
15 R&C	Parks	Intracoastal Boat Ramp Parking Acquisition (FIND)	534,000				
16 R&C	Parks	Sisters Creek Canoe Launch Phase II (FIND)	150,000				
17 R&C	Parks	Harborview Boat Ramp (FIND)	400,000				
18 R&C	Parks	Michael Scanlon Boat Ramp (FIND)	440,000				
19 R&C	Parks	Castaway Dredge Phase II (FIND)	900,000				
20 R&C	Parks	Florida Inland Navigation District (FIND) Projects		2,400,000	2,400,000	2,400,000	2,400,000
21 R&C	Parks	Park Capital Projects -Upgrades/Maintenance Repairs	4,445,716				
22 PW	Environment/Quality of Life	County Wide Hardscape	500,000	500,000	500,000	500,000	
23 PW	Environment/Quality of Life	County Wide Landscape	2,000,000	2,000,000	2,000,000	2,000,000	
24 PW	Environment/Quality of Life	Countywide, City Maintained St. Johns River Bulkhead, Assessment and Restoration	1,100,000	1,100,000	1,335,000		
25 PW	Environment/Quality of Life	Temporary Storm Debris Site Improvements	100,000	100,000			
26 PW	Environment/Quality of Life	U.F. Land acquisition and Building Renovation for Increased Education Facility	5,000,000				
27 PW	Government Facilities	Ed Ball Building	4,588,810	3,033,066	3,203,000		
28 PW	Government Facilities	Governmental Facilities Capital Maintenance	4,991,714	4,787,750	4,400,000	4,400,000	4,400,000
29 PW	Government Facilities	Haverty's	2,000,000			13,000,000	
30 PW	Government Facilities	Historical Repairs: Snyder Memorial	100,000				
31 PW	Government Facilities	Duval County Courthouse Facilities			86,500,000		
32 PW	Public Facilities	Community Centers Renovation	2,887,243				
33 PW	Parks	Northbank Riverwalk Renovations	4,000,000	4,000,000			
34 PW	Parks	Southbank Riverwalk Renovations	2,500,000	2,500,000	2,500,000	2,500,000	2,154,000
35 PW	Roads/Infrastructure/Transportation	Alta Drive/Yellow Bluff Road	750,000				
36 PW	Roads/Infrastructure/Transportation	Chaffee Road	1,000,000				
37 PW	Roads/Infrastructure/Transportation	Completion of Planned Town Centers	1,656,767				
38 PW	Roads/Infrastructure/Transportation	11th St. - 12th Street - Venus St. Connector	3,400,000				
39 PW	Roads/Infrastructure/Transportation	Jefferson St. Reconstruction - 8th St. to 10th St.	650,000				
40 PW	Roads/Infrastructure/Transportation	8th St. - I-95 to Blvd. Landscaping/Tree Planting					1,300,000
41 PW	Roads/Infrastructure/Transportation	Intersection Improvements, Bridge, Misc Construction	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
42 PW	Roads/Infrastructure/Transportation	Repairs to Coastline Drive and the Riverwalk	1,100,000	1,100,000	1,100,000		
43 PW	Roads/Infrastructure/Transportation	Roadway Resurfacing	14,734,000	14,507,636	16,603,000	14,872,000	19,600,000
44 PW	Roads/Infrastructure/Transportation	San Marco (Naldo to Riverplace)	3,700,500	5,500,000	2,575,000		
45 PW	Roads/Infrastructure/Transportation	Sidewalk Construction and Repair	1,000,000	1,000,000	1,000,000	1,500,000	500,000
46 PW	Roads/Infrastructure/Transportation	Signalization/ITS Enhancements	750,000	1,000,000	1,000,000	1,000,000	1,000,000
47 PW	Targeted Economic Development	Jacksonville Transportation Center	3,500,000				
48 SH	Public Safety	MCC Prisoner Housing Units				5,000,000	10,000,000

Total	\$ 114,198,750	\$ 80,930,816	\$ 154,448,000	\$ 75,082,000	\$ 75,772,000
Surplus (Deficit)	0	0	0	0	0

## 2008-2009 ANNUAL BUDGET

# CITY OF JACKSONVILLE, FLORIDA

## Stormwater Projects

CURRENT FUNDING SOURCE	FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13
Stormwater Pay Go	\$8,500,000	\$0	\$16,695,000	\$11,065,000	\$6,000,000
ANTICIPATED FUNDING SOURCE	FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13
Debt Proceeds	\$7,850,000	\$11,280,000	\$0	\$14,470,000	19,400,000
<b>Total Per Year</b>	<b>\$ 16,350,000</b>	<b>\$ 11,280,000</b>	<b>\$ 16,695,000</b>	<b>\$ 25,535,000</b>	<b>\$ 25,400,000</b>

Dept.	Program Area	Project Name	FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13
1 PW	Drainage	Avenue B/Zinnia Ave Box Culvert			350,000	3,250,000	
2 PW	Drainage	Country Creek Drainage	100,000	250,000	450,000	5,200,000	
3 PW	Drainage	County Wide Drainage System Rehab	2,510,000	6,000,000	6,000,000	6,000,000	6,000,000
4 PW	Drainage	Crystal Springs Area Drainage		75,000	500,000	2,175,000	1,060,000
5 PW	Drainage	Hamilton/Jersey Outfall to Roosevelt	200,000		500,000	2,200,000	
6 PW	Drainage	Lasalle Street Outfall		50,000	750,000	2,500,000	3,700,000
7 PW	Drainage	Lavilla/Brooklyn Compensatory Pond (Broward Rd & Smith St)	350,000	820,000	1,580,000		
8 PW	Drainage	Lower Eastside Drainage - Pond Expansion	900,000	2,000,000	1,350,000		
9 PW	Drainage	Lower Eastside Drainage Improvements - Phase 3	0				6,500,000
10 PW	Drainage	McCoy's Creek Pond "C"	300,000	500,000	2,600,000		
11 PW	Drainage	McCoy's Creek Pond Retrofit (Air Liquide)	465,000	535,000			
12 PW	Drainage	Messer Area Drainage		75,000	1,000,000	425,000	3,250,000
13 PW	Drainage	Miruelo Circle Drainage	100,000	250,000	100,000	2,350,000	
14 PW	Drainage	Noroad/Lambing Drainage		50,000	190,000	1,160,000	
15 PW	Drainage	Old Plank Road Outfall		75,000	450,000	175,000	2,800,000
16 PW	Drainage	Paul Avenue Outfall	425,000	500,000	775,000		
17 PW	Drainage	TMDL Initiative/River Accord (includes trading)	11,000,000	100,000	100,000	100,000	100,000
18 PW	Drainage	MSMP (Master Stormwater Management Plan) Support					2,000,000
<b>Total</b>			<b>\$ 16,350,000</b>	<b>\$ 11,280,000</b>	<b>\$ 16,695,000</b>	<b>\$ 25,535,000</b>	<b>\$ 25,400,000</b>
Surplus (Deficit)			0	0	0	0	0



**CITY OF JACKSONVILLE, FLORIDA**



# CITY OF JACKSONVILLE, FLORIDA

## SCHEDULE OF APPROPRIATIONS BY DEPARTMENT

Department	Personnel Expenses	Operating Expenses
<b>General Funds:</b>		
Advisory Boards	\$313,439	\$123,054
Central Operations	14,754,351	6,292,493
City Council	6,023,916	3,097,662
Clerk of the Court	1,941,956	1,306,923
Courts		1,474,496
Environmental and Compliance	11,211,321	6,417,495
Finance	6,733,539	2,620,229
Fire and Rescue	127,442,108	24,382,116
General Counsel	145,371	197,765
Housing		
Jacksonville Children's Commission		
Jacksonville Citywide Activities	(6,158,567)	10,813,046
Jacksonville Human Rights Commission	970,501	267,750
Mayor's Office	1,929,984	424,457
Medical Examiner	2,419,917	654,089
Office of the Sheriff	265,702,905	71,743,133
Pension Funds		14,706
Planning and Development	5,879,594	2,382,145
Property Appraiser	7,390,157	1,962,366
Public Defender		913,616
Public Health		770,422
Public Libraries	19,096,119	8,748,619
Public Works	25,923,917	54,504,825
Recreation and Community Services	14,093,823	30,563,869
State Attorney		622,973
Supervisor of Elections	3,574,566	4,356,507
Tax Collector	10,256,716	3,941,862
<b>Total General Funds</b>	<b>\$519,645,633</b>	<b>\$238,596,618</b>

# CITY OF JACKSONVILLE, FLORIDA

## SCHEDULE OF APPROPRIATIONS, CONTINUATION

Capital Outlay	Grants And Aids	Other Uses	Total
\$1			\$436,494
4			21,046,848
503			9,122,081
1		1,042,564	4,291,444
46,928			1,521,424
31,442			17,660,258
4			9,353,772
1,290,906			153,115,130
2			343,138
	500,000		500,000
	6,530,749		6,530,749
	25,745,691		30,400,170
2			1,238,253
1			2,354,442
1			3,074,007
2,144,492			339,590,530
			14,706
5			8,261,744
1			9,352,524
1			913,617
			770,422
3,644,673		6,872,583	38,361,994
2,685,095		(947,681)	82,166,156
11	11,789,511		56,447,214
1			622,974
1			7,931,074
1,699,106			15,897,684
<b>\$11,543,181</b>	<b>\$44,565,951</b>	<b>\$6,967,466</b>	<b>\$821,318,849</b>

# CITY OF JACKSONVILLE, FLORIDA

## SCHEDULE OF APPROPRIATIONS BY DEPARTMENT

Department	Personnel Expenses	Operating Expenses
<b>Special Revenue Funds:</b>		
Jacksonville Children's Commission	\$3,202,388	\$3,110,246
City Council	71,047	8,828,369
Courts	598,922	1,888,498
Environmental and Compliance	1,538,706	824,296
Fire and Rescue	519,242	36,000
Housing	233,477	35,931
Jacksonville Citywide Activities	(16,907)	7,899,947
Office of the Sheriff	366,037	4,470,233
Planning and Development	8,069,754	3,130,846
Public Defender		317,477
Public Libraries	95,748	79,252
Public Works	362,353	591,465
Recreation and Community Services	1,213,651	2,128,313
State Attorney		1,361,317
<b>Total Special Revenue Funds</b>	<b>\$16,254,418</b>	<b>\$34,702,190</b>
<b>Capital Project Funds:</b>		
Fire and Rescue	\$0	\$0
Jacksonville Citywide Activities		7,494,586
Planning and Development		
Public Works		
Recreation and Community Services		
<b>Total Capital Project Funds</b>	<b>\$0</b>	<b>\$7,494,586</b>
<b>Enterprise Funds:</b>		
Jacksonville Economic Dev. Commission	\$6,475,615	\$22,821,659
Environmental and Compliance	2,394,386	1,358,561
Jacksonville Citywide Activities	(334,382)	
Public Works	14,758,359	70,477,434
<b>Total Enterprise Funds</b>	<b>\$23,293,978</b>	<b>\$94,657,654</b>
<b>Internal Services Funds:</b>		
Central Operations	\$9,261,168	\$134,612,207
Finance	1,705,695	35,801,949
General Counsel	7,653,175	1,486,343
Information Technology	15,647,139	27,671,334
Jacksonville Citywide Activities	(1,218,293)	
<b>Total Internal Service Funds</b>	<b>\$33,048,884</b>	<b>\$199,571,833</b>

# CITY OF JACKSONVILLE, FLORIDA

## SCHEDULE OF APPROPRIATIONS, CONTINUATION

Capital Outlay	Grants And Aids	Other Uses	Total
\$3,006	\$16,124,919	\$0	\$22,440,559
			8,899,416
142,005		13,921	2,643,346
86,195		142,721	2,591,918
22,901			578,143
	75,000		344,408
	85,263,308		93,146,348
1			4,836,271
3		723,311	11,923,914
226,800			544,277
150,000			325,000
6,705,291	31,121,713		38,780,822
2	1,222,000	431,492	4,995,458
261,750			1,623,067
<b>\$7,597,954</b>	<b>\$133,806,940</b>	<b>\$1,311,445</b>	<b>\$193,672,947</b>
\$2,000,000	\$0	\$0	\$2,000,000
			7,494,586
1,656,767			1,656,767
83,874,750			83,874,750
15,605,233			15,605,233
<b>\$103,136,750</b>	<b>\$0</b>	<b>\$0</b>	<b>\$110,631,336</b>
\$72,000	\$0	\$0	\$29,369,274
3,001		202,614	3,958,562
			(334,382)
16,374,002		236,879	101,846,674
<b>\$16,449,003</b>	<b>\$0</b>	<b>\$439,493</b>	<b>\$134,840,128</b>
\$12,385,303	\$0	\$1,657,970	\$157,916,648
2		110,310,457	147,818,103
1		252,284	9,391,803
1,650,419		1,793,883	46,762,775
			(1,218,293)
<b>\$14,035,725</b>	<b>\$0</b>	<b>\$114,014,594</b>	<b>\$360,671,036</b>

# CITY OF JACKSONVILLE, FLORIDA

## SCHEDULE OF APPROPRIATIONS BY DEPARTMENT

Department	Personnel Expenses	Operating Expenses
<b>General Trust And Agency Funds:</b>		
Jacksonville Children's Commission	\$0	\$0
Finance	459,731	10,802,182
Sheriff's Trusts	259,717	90,283
<b>Total General Trust And Agency Funds</b>	<b>\$719,448</b>	<b>\$10,892,465</b>
<b>Component Units:</b>		
Jacksonville Economic Dev. Commission	\$1,677,924	\$10,746,402
Jacksonville Citywide Activities	(\$48,624)	
Jacksonville Housing Finance Authority	127,875	241,904
Recreation and Community Services		47,500
<b>Total Component Units</b>	<b>\$1,757,175</b>	<b>\$11,035,806</b>
<b>Appropriations Grand Total</b>	<b>\$594,719,536</b>	<b>\$596,951,152</b>

**CITY OF JACKSONVILLE, FLORIDA**

**SCHEDULE OF APPROPRIATIONS, CONTINUATION**

<b>Capital Outlay</b>	<b>Grants And Aids</b>	<b>Other Uses</b>	<b>Total</b>
\$0	\$40,000	\$0	\$40,000
1		251,563	11,513,477
			350,000
<b>\$1</b>	<b>\$40,000</b>	<b>\$251,563</b>	<b>\$11,903,477</b>
\$2	\$102,000	\$159,212	\$12,685,540
			(48,624)
1		191,842	561,622
			47,500
<b>\$3</b>	<b>\$102,000</b>	<b>\$351,054</b>	<b>\$13,246,038</b>
<b>\$152,762,617</b>	<b>\$178,514,891</b>	<b>\$123,335,615</b>	<b>\$1,646,283,811</b>

**CITY OF JACKSONVILLE, FLORIDA**



# CITY OF JACKSONVILLE, FLORIDA

## ADVISORY AND REGULATORY BOARDS

### **Asian Commission**

The commission is a liaison between the Asian community and city government as a means of obtaining information, guidance, and comprehensive studies in order to effectively recognize the concerns and support diversity in the community.

### **Civil Service Board**

The board hears appeals of permanent civil service employees in proposed disciplinary actions. It also hears grievances of hiring practices and promotions that cannot be resolved by the head of Human Resources. All other types of permanent employee grievances are heard by the board when they cannot be resolved at the department level through the four-step grievance procedure.

### **Construction Trade Qualifying Board**

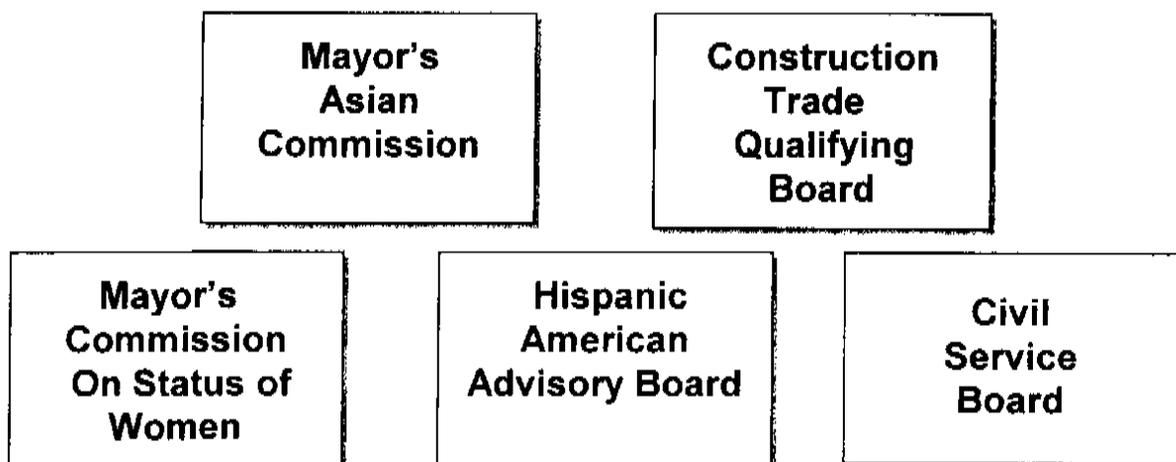
The board administers regulations in Chapters 62 and 342 of the Ordinance Code. It provides for the preparation, administration and grading of examinations of tradesmen or contractors working the fields of electrical, heating/air-conditioning/refrigeration, plumbing, water treatment installations, irrigation, natural gas, vinyl siding, apartment maintenance, above ground pool, pool sub-contractors and carpentry sub-contractors meet the qualifications required by law. The board regulates and certifies general, building, and residential contractors who were registered with the state of Florida prior to Sept. 17, 1973; commercial pool, residential pool and pool servicing contractors, registered prior to Apr. 15, 1985; roofing contractors, registered prior to Aug. 4, 1987; and sheet metal contractors, prior to July 1, 1993.

### **Hispanic American Advisory Board**

The board acts as a liaison between the Hispanic community and city government to provide a forum for recognizing the concerns and desires of Hispanic citizens.

### **Mayor's Commission on the Status of Women**

The commission promotes the status of women. It also holds a conference once a year.



**CITY OF JACKSONVILLE, FLORIDA**

**ADVISORY BOARDS**

<b>EXPENDITURES BY DIVISION</b>	<b>FY 07 Actual</b>	<b>FY 08 Budget</b>	<b>FY 09 Approved</b>	<b>Dollar Change</b>	<b>Percent Change</b>
<b>MAYOR'S ADVISORY BOARD</b>					
OPERATING EXPENSES	2,807	5,765	0	-5,765	-100.0%
DIVISION TOTAL	2,807	5,765	0	-5,765	-100.0%
<b>MAYOR'S ASIAN COMMISSION</b>					
OPERATING EXPENSES	8,825	9,114	7,205	-1,909	-20.9%
DIVISION TOTAL	8,825	9,114	7,205	-1,909	-20.9%
<b>CIVIL SERVICE BOARD</b>					
PERSONNEL EXPENSES	146,133	140,594	152,536	11,942	8.5%
OPERATING EXPENSES	49,289	40,891	50,414	9,523	23.3%
DIVISION TOTAL	195,423	181,485	202,950	21,465	11.8%
<b>CONST. TRADES QUALIFYING BOARD</b>					
PERSONNEL EXPENSES	162,420	149,135	160,903	11,768	7.9%
OPERATING EXPENSES	98,548	71,751	48,365	-23,386	-32.6%
CAPITAL OUTLAY	0	1	1	0	0.0%
DIVISION TOTAL	260,968	220,887	209,269	-11,618	-5.3%
<b>MAYOR'S HISPANIC COMMISSION</b>					
OPERATING EXPENSES	9,059	10,385	5,170	-5,215	-50.2%
DIVISION TOTAL	9,059	10,385	5,170	-5,215	-50.2%
<b>MAYOR'S COMMISSION ON STATUS OF WOMEN</b>					
OPERATING EXPENSES	11,535	15,368	11,900	-3,468	-22.6%
DIVISION TOTAL	11,535	15,368	11,900	-3,468	-22.6%
<b>TOTAL EXPENDITURES</b>	<b>488,618</b>	<b>443,004</b>	<b>436,494</b>	<b>-6,510</b>	<b>-1.5%</b>
<b>AUTHORIZED POSITIONS</b>					
	<b>FY 07</b>	<b>FY 08</b>	<b>FY 09</b>	<b>Change</b>	
CIVIL SERVICE BOARD	2	2	2	0	
CONST. TRADES QUALIFYING BOARD	3	3	3	0	
<b>PART TIME HOURS</b>					
	<b>FY 07</b>	<b>FY 08</b>	<b>FY 09</b>	<b>Change</b>	
MAYOR'S ADVISORY BOARD	750	750	750	0	

## CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT :</b>	Advisory and Regulatory Board
<b>DIVISION:</b>	Asian Commission

### **FUNCTION:**

The Mayor's Asian Commission acts as a liaison between the Asian Community and the City Government. It provides the City a means by which the City may obtain information, guidance, and on-going comprehensive studies relating to its citizens of Asian descent, in order to effectively recognize the concerns and desires of its Asian citizens to support the diversity in the community.

### **HIGHLIGHTS:**

- The Commission sponsors an "Asian Pacific American Heritage Month" which is held in May of each year. It is a community education, networking and participation function within the community designed to recognize and support our citizens of Asian decent.

### **ANALYSIS:**

#### Operating Expenses

The decrease is a result of minor reductions in various expense categories based on prior year actuals.

## CITY OF JACKSONVILLE, FLORIDA

**DEPARTMENT :** Advisory and Regulatory Board

**DIVISION:** Civil Service Board

### **FUNCTION:**

The Civil Service Board hears appeals of permanent Civil Service employees who choose to appeal a proposed disciplinary action. They also hear grievances of Civil Service employees and prospective employees when the Head of Personnel cannot satisfactorily resolve their grievances insofar as promotion and hiring are concerned. The Board hears other types of permanent Civil Service employee grievances when they cannot be resolved at the department level through the four-step procedure.

### **ANALYSIS:**

#### Personnel Expenses

The increase is a result of including budget capacity for leave sell-back. In addition, beginning in FY 09, the City has budgeted a non-departmental lapse for the various departments.

#### Operating Expenses

The increase is due to a change in the method of allocating information technology charges from a per capita to a per device basis.

## CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT:</b>	Advisory and Regulatory Board
<b>DIVISION:</b>	Construction Trade Qualification Board

### **FUNCTION:**

The CTQB administers the Construction Trades Regulations as set forth in Chapters 62 and 342 of the Ordinance Code. It protects the citizens of Duval County by ensuring that the tradesmen or contractors, working in the fields of general, residential, building, pool categories, sheet metal, roofing, electrical, heating/air-conditioning/refrigeration, plumbing, water treatment installations, irrigation, natural gas, apartment maintenance, above ground pools and carpentry sub-contractors meet the qualifications required by law. It provides for the preparation, administration and grading of professional examinations for those trades.

### **HIGHLIGHTS:**

During 2007, the CTQG acting under advice of counsel reinterpreted s. 342.110 M.O. This allows the CTQB to offer examinations in the following construction categories:

- General
- Building
- Residential
- Residential and commercial pool
- Roofing and sheet metal

### **ANALYSIS:**

#### Personnel Expenses

The increase is the result of higher Group Health Insurance cost resulting from personnel turnover. In addition, beginning in FY 09, the City has budgeted a non-departmental lapse for the various departments.

#### Operating Expenses

The decrease is due to a change in the method of allocating information technology charges from a per capita to a per device basis.

## CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT :</b>	Advisory and Regulatory Board
<b>DIVISION:</b>	Hispanic American Advisory Board

### **FUNCTION:**

The Hispanic American Advisory Board provides a means by which the City may obtain information, guidance and on-going comprehensive studies relating to its citizens of Hispanic descent, in order to effectively recognize the concerns and desires of the growing Hispanic community and promote city services. The Board advises the Mayor and his staff on specific needs within the Hispanic community.

### **HIGHLIGHTS:**

- Host the Annual Hispanic American Heritage Luncheon
- Host the Annual Health Fair

### **ANALYSIS:**

#### Operating Expenses

The decrease is a result of minor reductions in various expense categories based on prior year actuals.

## CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT :</b>	Advisory and Regulatory Board
<b>DIVISION:</b>	Mayor's Commission on the Status of Women

### **FUNCTION:**

The Commission is made up of 25 professional women who serve in various occupations within the City of Jacksonville. It serves as a voice for local women by sponsoring education programs to improve their quality of life, recognizing achievements of outstanding women, sharing legislation involving women's issues and encouraging women to run for public office. The commission recently partnered with Blueprint for Prosperity with a specific focus on financial literacy for women.

### **HIGHLIGHTS:**

- Host the annual Women's History month breakfast, which honors local women for their outstanding achievements.

### **ANALYSIS:**

#### Operating Expenses:

The decrease is a result of minor reductions in various expense categories based on prior year actuals.

**CITY OF JACKSONVILLE, FLORIDA**



# CITY OF JACKSONVILLE, FLORIDA

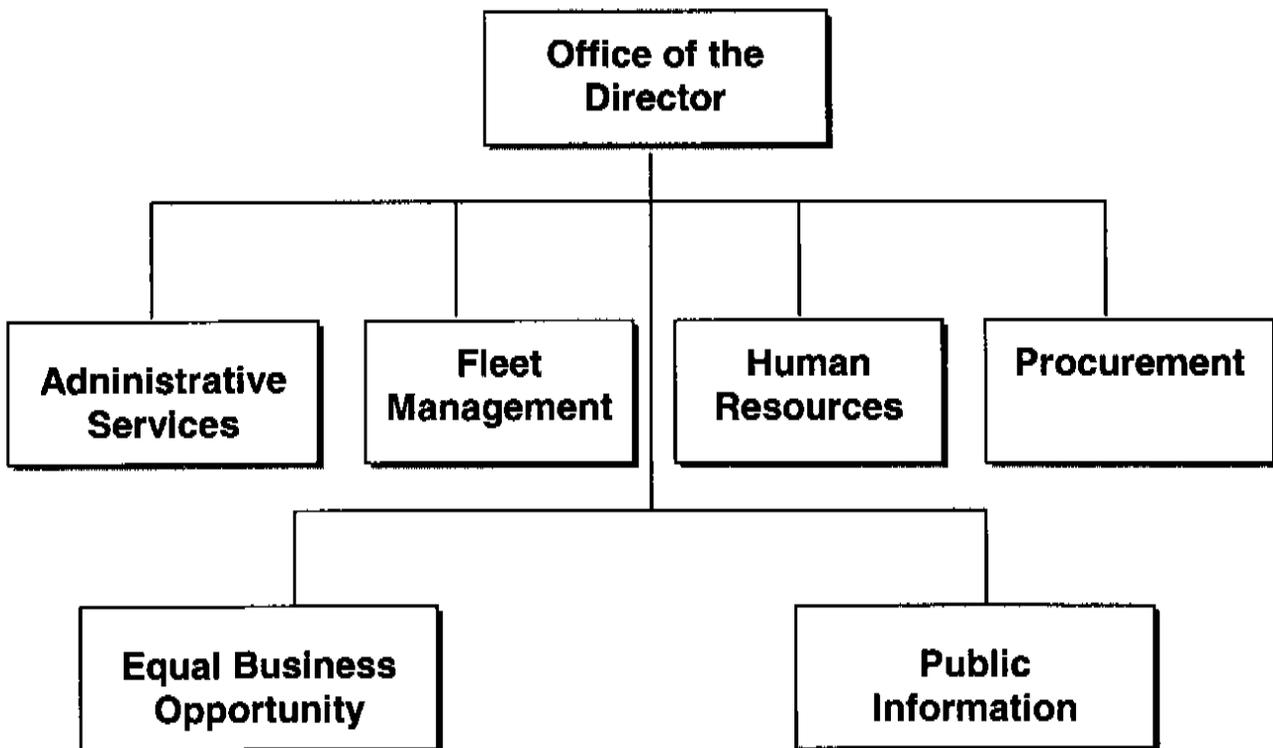
## CENTRAL OPERATIONS DEPARTMENT

### DEPARTMENT VISION:

A department that promotes the goals of the administration and protects public investment by providing quality services to the taxpayers and the city's using agencies with the highest degree of responsiveness, courtesy and efficiency, at the lowest possible cost.

### DEPARTMENT MISSION:

To provide excellent services to both internal and external customers in support of their procurement, human resources, organizational development, administrative, transportation, information and communications needs while being the best possible steward of every taxpayer dollar.



**CITY OF JACKSONVILLE, FLORIDA**

**Central Operations**

**Division-Administrative Services**

<b>SERVICES/MEASURES</b>	<b>FY 07 Historical</b>	<b>FY 08 Estimated</b>	<b>FY 09 Projected</b>
<b>Inputs</b>			
\$ amount of budget	N/A	\$ 4,900,491	\$ 5,759,382
# FTEs	N/A	110	110
<b>Workload/Demand</b>			
# of employees processed by ASD for Payroll	N/A	2,227	3,162
# of employees serviced by ASD for Finance	N/A	1,279	3,162
# of employees processed by ASD for Safety	N/A	2,341	3,162
# of employees serviced by ASD for Clerical Support	N/A	2,341	3,162
<b>Efficiency</b>			
Transitional Duty Program participation as an alternative to Worker's Compensation.	N/A	New	80% of potential WC cases.
# of off-cycle payroll checks requested per pay period due to ASD clerical error.	N/A	New	10 or less
# of working days to process purchasing and supply requests received from customers.	N/A	New	2 working days or less
# of working days to process invoice payments from authorization to pay.	N/A	New	5 working days or less
# of working days to process JSEB invoice payments from authorization to pay.	N/A	New	3 working days or less
% of time administrative support is provided to customers within requested timeframe.	N/A	New	90% or greater
Avg. customer satisfaction score.	N/A	New	4.0 or greater

**Division-Fleet Management:**

<b>SERVICES/MEASURES</b>	<b>FY 07 Historical</b>	<b>FY 08 Estimated</b>	<b>FY 09 Projected</b>
<b>Inputs</b>			
\$ amount of budget	\$ 38,119,594	\$ 37,295,752	\$ 45,744,035
# FTEs	178	168	149
<b>Workload/Demand</b>			
# of overdue PM and safety inspection.	213	326	200
# of returns	8	7	4
<b>Efficiency</b>			
\$ of equipment accidents - City Fault. (Risk Management to monitor liability cost to the City)	\$ 633,843	\$ 506,040	\$ 500,000
Average Unit Cost (Fuel)	\$ 2.2074	\$ 2.9184	\$ 3.4000
Fuel Consumption (Gallon)	6,447,918	4,157,174	7,673,555
Avg. Age of Fleet in Replacement Program (months)	84	84	96
Avg. Cost of Car/Light Truck Oil Change	\$ 12.75	\$ 12.75	\$ 15.00
Avg. # of days to repair vehicles and equipment	2.2	2.9	2.0
Avg. # of days (from the creation of a requirement until the receipt of	3.7	3.8	2.0

**Division-Human Resources**

<b>SERVICES/MEASURES</b>	<b>FY 07 Historical</b>	<b>FY 08 Projected</b>	<b>FY 09 Projected</b>
<b>Inputs</b>			
\$ of amount of budget	\$ 3,836,341	\$ 87,109,492	87,200,991
# of FTE's	29	88	87
<b>Workload/Demand</b>			
Organizational Support (OS) - # of examination requests administered during fiscal year.	301	250	250
Organization Development (OD) - % of employees meeting training hours requirements.	97.0%	44.0%	90.0%
Employee Benefits (EB) - Avg. # of Employees attending Lunch & Learns during fiscal year.	36	42	50
OS - # of Oracle transactions processed during Fiscal Year.	7,934	7,171	95.0%

**CITY OF JACKSONVILLE, FLORIDA**

**Central Operations**

**Efficiency**

HR - Audit for errors by sampling 50 Oracle transactions / EB, OS - bi-weekly after payroll runs.	NA	NA	< 2.0%
OS - Improve the employee to supervisor staffing ratio / report semi annually	NA	1:04	1:05
OS - Time elapsed from receipt of exam request to list certified, excluding extended recruitment positions	15.42	15.9	15
OS - Time elapsed from applicant selection by management to entry into Oracle as new hire	11.57	15	10
OS - Operations - Cycle time on eHR transactions, new hires, terminations, worker status changes.	2.28	5.25	5
OD - Aggregate average of Training pre and post tests.	27.80%	30.40%	25.00%
EB - Lunch & Learns Customer Satisfaction Survey	4.81	4.73	4.5
HR - Customer satisfaction survey / reports semi annually	NA	3.69%	3.7

**Division-Public Information Office:**

**SERVICES/MEASURES**

	<b>FY 07 Historical</b>	<b>FY 08 Projected</b>	<b>FY 09 Projected</b>
<b>Inputs</b>			
\$ Amount of Budget	\$ 3,173,233	\$ 3,360,440	\$ 3,641,699
# of FTE's	36	37	35
<b>Workload/Demand</b>			
Customer Satisfaction	4.74	4.50	4.50
<b>Efficiency</b>			
Avg. Speed of Answer	0:00:35	0:01:00	0:01:00

**Division-EBO and Contract Compliance**

**SERVICES/MEASURES**

	<b>FY 07 Historical</b>	<b>FY 08 Estimated</b>	<b>FY 09 Projected</b>
<b>Inputs</b>			
\$ Amount of budget	\$ 1,142,146	\$ 1,046,815	1,139,317
# of FTE's	12	11	11
<b>Efficiency</b>			
% of New JSEBs applying for Bonding Assistance	5%	5%	5%
% of New JSEBs applying for Capital	2%	2%	2%
% of New JSEBs applying for Fiscal physicals and accounting scholarships	5%	5%	5%
% of total dollars awarded to JSEB	10	10	10
% of JSEB contract awarded as set-asides	7	7	7
Avg. # of days to process JSEB application.	30	30	30
Avg. # of days for the bonding consultant to respond to bonding request.	5	5	5
Avg. # of days to process JSEB application receiving capital assistance	15	15	15
Avg. # of days to process JSEB internal application receiving fiscal physicals.	10	10	10
Avg. # of days to process JSEB application receiving accounting scholarships.	30	30	30

## CITY OF JACKSONVILLE, FLORIDA

### CENTRAL OPERATIONS

EXPENDITURES BY DIVISION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>ADMINISTRATIVE SERVICES DIVISION</b>					
PERSONNEL EXPENSES	0	4,653,933	5,078,347	424,414	9.1%
OPERATING EXPENSES	0	-76,172	550,136	626,308	-822.2%
DIVISION TOTAL	0	4,577,761	5,628,483	1,050,722	23.0%
<b>EQUAL BUSINESS OPPORTUNITY</b>					
PERSONNEL EXPENSES	0	0	595,736	595,736	
OPERATING EXPENSES	0	0	557,392	557,392	
DIVISION TOTAL	0	0	1,153,128	1,153,128	
<b>FLEET MANAGEMENT DIVISION</b>					
PERSONNEL EXPENSES	0	8,951,541	8,011,238	-940,303	-10.5%
OPERATING EXPENSES	0	39,006,742	53,850,134	14,843,392	38.1%
CAPITAL OUTLAY	0	15,993,304	12,381,702	-3,611,602	-22.6%
OTHER USES	0	1,413,103	1,446,857	33,754	2.4%
DIVISION TOTAL	0	65,364,690	75,689,931	10,325,241	15.8%
<b>HUMAN RESOURCES DIVISION</b>					
PERSONNEL EXPENSES	0	4,965,836	5,264,000	298,164	6.0%
OPERATING EXPENSES	0	82,064,452	82,955,917	891,465	1.1%
CAPITAL OUTLAY	0	3	3	0	0.0%
OTHER USES	0	79,201	92,132	12,931	16.3%
DIVISION TOTAL	0	87,109,492	88,312,052	1,202,560	1.4%
<b>OFFICE OF DIRECTOR</b>					
PERSONNEL EXPENSES	0	480,078	764,628	284,550	59.3%
OPERATING EXPENSES	0	839,333	546,887	-292,446	-34.8%
CAPITAL OUTLAY	0	1	1	0	0.0%
DIVISION TOTAL	0	1,319,412	1,311,516	-7,896	-0.6%
<b>PUBLIC INFORMATION DIVISION</b>					
PERSONNEL EXPENSES	0	2,328,483	2,513,984	185,501	8.0%
OPERATING EXPENSES	0	1,083,946	682,054	-401,892	-37.1%
CAPITAL OUTLAY	0	26,000	1	-25,999	-100.0%
DIVISION TOTAL	0	3,438,429	3,196,039	-242,390	-7.0%
<b>PROCUREMENT DIVISION</b>					
PERSONNEL EXPENSES	0	2,384,942	1,787,586	-597,356	-25.0%
OPERATING EXPENSES	0	1,931,589	1,762,180	-169,409	-8.8%
CAPITAL OUTLAY	0	1	3,600	3,599	9900.0%
OTHER USES	0	90,723	118,981	28,258	31.1%
DIVISION TOTAL	0	4,407,255	3,672,347	-734,908	-16.7%
TOTAL EXPENDITURES	0	166,217,039	178,963,496	12,746,457	7.7%

# CITY OF JACKSONVILLE, FLORIDA

## CENTRAL OPERATIONS

<b>AUTHORIZED POSITIONS</b>	<b>FY 07</b>	<b>FY 08</b>	<b>FY 09</b>	<b>Change</b>
ADMINISTRATIVE SERVICES DIVISION	0	103	103	0
EQUAL BUSINESS OPPORTUNITY	0	0	11	11
FLEET MANAGEMENT DIVISION	0	168	149	-19
HUMAN RESOURCES DIVISION	0	88	83	-5
OFFICE OF DIRECTOR	0	6	9	3
PUBLIC INFORMATION DIVISION	0	48	47	-1
PROCUREMENT DIVISION	0	48	34	-14

<b>PART TIME HOURS</b>	<b>FY 07</b>	<b>FY 08</b>	<b>FY 09</b>	<b>Change</b>
ADMINISTRATIVE SERVICES DIVISION	0	1,300	1,300	0
FLEET MANAGEMENT DIVISION	0	5,200	5,200	0
HUMAN RESOURCES DIVISION	0	2,644	32,644	30,000
PUBLIC INFORMATION DIVISION	0	4,280	4,280	0
PROCUREMENT DIVISION	0	1,248	1,248	0

## CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT:</b>	Central Operations
<b>DIVISION:</b>	Administrative Services

### **FUNCTION:**

To provide the City of Jacksonville using agencies with efficient, effective administrative work in managing, supervising and coordinating a broad variety of administrative support functions such as payroll, purchasing, budget preparation, safety, administrative technology, supply/storage and mail courier support.

### **HIGHLIGHTS:**

- The division will continue implementation of consolidating Administrative functions from executive departments into (1) one division.

### **ANALYSIS;**

#### Personnel Expenses

Personnel Expenses had an increase of \$424,414. Salaries along with Workers' Compensation and associated Employee Benefits increased the budget amount in FY09. In addition, beginning in FY 09, the City has budgeted a non-departmental lapse for the various departments in the General Fund as well as subfunds that receive significant transfers from the General Fund.

#### Operating Expenses

The increase of \$557,392 is mainly attributable to Professional Services, Office Supplies and Internal Services Allocations not budgeted in this Division in FY 08 being appropriately budgeted in Fy 09.

## CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT:</b>	Central Operations
<b>DIVISION:</b>	Equal Business Opportunity/Contract Compliance

### **FUNCTION:**

The division is responsible for deployment and administration of Chapter 126, Part 6, and shall: (a) Process certification applications; (b) Assist the Director of Central Operations in setting participation JSEB and MBE goals on a project basis; (c) Monitor City projects for compliance with the requirements of Chapter 126, Jacksonville Ordinance Code; (d) Report on the expenditure of City funds paid to certified companies; (e) Assist in the resolution of disputes between City vendors regarding issues of payment, performance and overall contract compliance; (f) Provide support services to assist certified vendors in their efforts to secure training, bonding and access to capital pursuant to Sections 6A and 6B herein; and (g) Assist the Director of Central Operations in performing the various duties defined in and/or required by Chapter 126, Jacksonville Ordinance Code.

### **ANALYSIS:**

#### Personnel Expenses

The increase is a result of the Equal Business Opportunity/Contract Compliance activity being budgeted as part of Procurement in FY 08 and then becoming it's own division in FY 09.

#### Operating Expenses

The increase is a result of the Equal Business Opportunity/Contract Compliance activity being budgeted as part of Procurement in FY 08 and then becoming it's own division in FY 09.

# CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT:</b>	Central Operations
<b>DIVISION:</b>	Fleet Management

## FUNCTION:

This division is responsible for stewardship of more than 5,400 pieces of equipment ranging from off-road equipment to motorcycles as well as managing the annual vehicle replacement program. The division provides a comprehensive service program to all city agencies and various independent authorities and state agencies. Our comprehensive program starts with the identification and acquisition of equipment requirements of the City agencies through the disposition of the surplus equipment. The program includes the following: Paint & Body services, repair and maintenance of various types of mobile equipment, Air Conditioning & Electrical services, Small Engine services, Welding & Machine Shop services, Refurbish/Rebuild services on Hydraulic Systems and various components, as well as the maintenance of city fuel sites, and mobile off-site fueling.

## HIGHLIGHTS:

- Will provide fuel to the contract haulers utilized by the Solid Waste division. The approximate usage is capped at 1,094,725 gallons per year.
- Mandated long standing environmental monitoring and clean-up and removal of single walled underground fuel tank removal is contained in the new budget.
- This division was moved from the Finance Department to the newly created Central Operations Department as part of a reorganization that occurred simultaneously with the budget process in FY 08.

## ANALYSIS:

### Personnel Expenses

The net savings is being driven by the elimination of nineteen positions as part of the budget process. This savings is being offset somewhat by a change in the way we budget for personnel lapse. Beginning in FY 09, the City has budgeted a non-departmental lapse for the various departments in the General Fund as well as subfunds that receive significant transfers from the General Fund. This change impacted this division by appearing to increase their personnel expenses budget by \$244,485.

### Operating Expenses

The Operating Expense increase is being driven by three factors. The most significant of which is an \$11,383,259 increase in the cost of fuel. Other significant factors include the internal service allocation for interest and principal payback on borrowed funds for vehicle replacements increase by \$2,519,963 and a \$700,000 increase in parts costs.

### Capital Outlay

This Capital Outlay amount represents the FY 09 approved vehicle replacements. \$5,499,200 is for pay-go and \$6,882,500 is borrowed capital from the Banking Fund.

### Other Uses

Expenses associated with the category of Other Uses are comprised solely of indirect costs allocated from general government supporting functions. Such indirect costs primarily relate to support provided by the Finance Department, Central Operations, Public Buildings, Office of the Mayor and City Council.

## 2008-2009 ANNUAL BUDGET

# CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT:</b>	Central Operations
<b>DIVISION:</b>	Human Resources

## FUNCTION:

The Human Resources division provides strategic organizational leadership in areas of human resources planning and organizational development by city executive leadership. Human Resources are a customer service organization which offers the following support to the City of Jacksonville:

- 1) Consulting services to departments and agencies to assist in selecting, developing and deploying employees to most effectively achieve the organizations mission.
- 2) Administer and deliver effective training programs to meet present and future needs within the city government.
- 3) Develop and deliver programs and services to support employees and retirees, including health, life, dental and vision insurance, FSA's and deferred compensation.

## HIGHLIGHTS:

- The Employee Assistance Program (EAP) is being privatized.
- Negotiated Health Insurance rates below the national average without a price change.
- Rates for other benefits were negotiated to remain at FY 06 levels.
- Life Insurance was expanded for part-time employees and auxiliary police officers.

## ANALYSIS:

### Personnel Expenses

The net increase is mainly attributable to 30,000 part-time hours and \$246,427 for the Summer Jobs Program of Jacksonville Journey. In addition, beginning in FY 09, the City have budgeted a non-departmental lapse for various departments in the General Fund as well as subfunds that receive significant transfers from the General Fund. This was offset somewhat by a decrease of (6) positions in support of the continuing effort to reduce costs and right-size government.

### Operating Expenses

The increase in Operating Expenses is mainly the result of increases for Employees Paid Premiums for Group Life, Group Health and Senior Care of \$514,224. There was also an increase in Tuition Reimbursement for Fire and Rescue Paramedics certification of \$219,500. In addition, \$185,000 was moved from the Director's Office to this division for Labor Relations.

### Other Uses

Other Uses increased as a result of the Indirect Cost Allocation.

## CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT:</b>	Central Operations
<b>DIVISION:</b>	Office of Director

### **FUNCTION:**

This division provides management and oversight responsibilities for the various functions of the department.

### **ANALYSIS;**

#### Personnel Expenses

There was an increase of (3) positions. The positions were transferred from Procurement as part of the re-organization in FY 08. In addition, beginning in FY 09, the City has budgeted a non-departmental lapse for the various departments in the General Fund as well as subfunds that receive significant transfers from the General Fund.

#### Operating Expenses

The decrease in Operating Expenses was the result of \$185,000 in Professional Services for Labor Relations being budgeted in Human Resources. Also, a change in the method of allocating information technology charges from a per capita to a per devise basis resulted in a decrease of \$85,000.

## CITY OF JACKSONVILLE, FLORIDA

**DEPARTMENT:** Central Operations

**DIVISION:** Public Information

### **FUNCTION:**

The Public Information Office is an integral part of government operations and communications, providing service daily to both internal and external customers and touching all aspects of the administrative agenda. The office provides ongoing public relations support to the Mayor, City departments and divisions, some independent agencies and on occasion the City Council and Constitutional Officers. Services and materials produced include news releases, online and printed publications, multimedia materials, proactive and relative media relations and PR consulting services. Also included is the call center, which provides accurate information to Jacksonville residents, visitors and employees in person, on the telephone and through the Internet. In addition the office works in cooperation with ITD to provide [www.coj.net](http://www.coj.net) and to provide employee news and information on the employee portal.

### **HIGHLIGHTS:**

- The division will redesign and update the entire COJ.Net website.

### **ANALYSIS:**

#### Personnel Expenses

Salaries increased due to some new employees starting at higher rates. Also, the Call Center adjusted salaries for Senior Customer Service Representatives and Customer Service Representatives. In addition, beginning in FY 09, the City has budgeted a non-departmental lapse for the various departments in the General Fund as well as subfunds that receive significant transfers from the General Fund.

#### Operating Expenses

The decrease is attributable to a decrease for Information Technology of \$338,693. This was caused by a change in the method of allocating expenses from a per capita to a per device basis. There was also a decrease of \$88,000 for printing and \$50,000 for Advertising.

#### Capital Outlay

The decrease is a result of no capital budgeted for FY 09.

## CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT:</b>	Central Operations
<b>DIVISION:</b>	Procurement

### **FUNCTION:**

Procure a wide variety of supplies, equipment and contractual services for city agencies and provide intergovernmental duplication, mail and messenger services at the lowest dollar cost. Also, responsible for deployment and administration of Chapter 126 Part 6 and shall process certification applications, assist the Director in setting participation Jacksonville Small Emerging Business (JSEB) and Minority Business Enterprise (MBE) goals on a project by project basis, monitor City projects for compliance with the requirements of Chapter 126 of the Jacksonville Municipal Code, report on the expenditures of City funds paid to certified companies, assist in the resolution of disputes between City vendors regarding issues of payment, performance and overall contract compliance, provide support services to assist certified vendors in their efforts to secure training, bonding and access to capital ,

### **ANALYSIS;**

#### Personnel Expenses

The decrease in Personnel Expenses of \$555,337 is attributable to Equal Business Opportunity/Contract Compliance becoming it's own division during FY 09. This was offset somewhat by (3) positions that moved to the Director's Office as part of the departments re-organization. In addition, beginning in FY 09, the City has budgeted a non-departmental lapse for the various departments in the General Fund as well as subfunds that receive significant transfers from the General Fund.

#### Operating Expenses

The decrease of \$501,617 in Operating Expenses is mainly due to Equal Business Opportunity/Contract Compliance becoming its own division during FY 09. This is somewhat offset with an increase in Information technology for Buying and Administration; as a result of a change in the allocation from per capita to a per device basis.

#### Other Uses

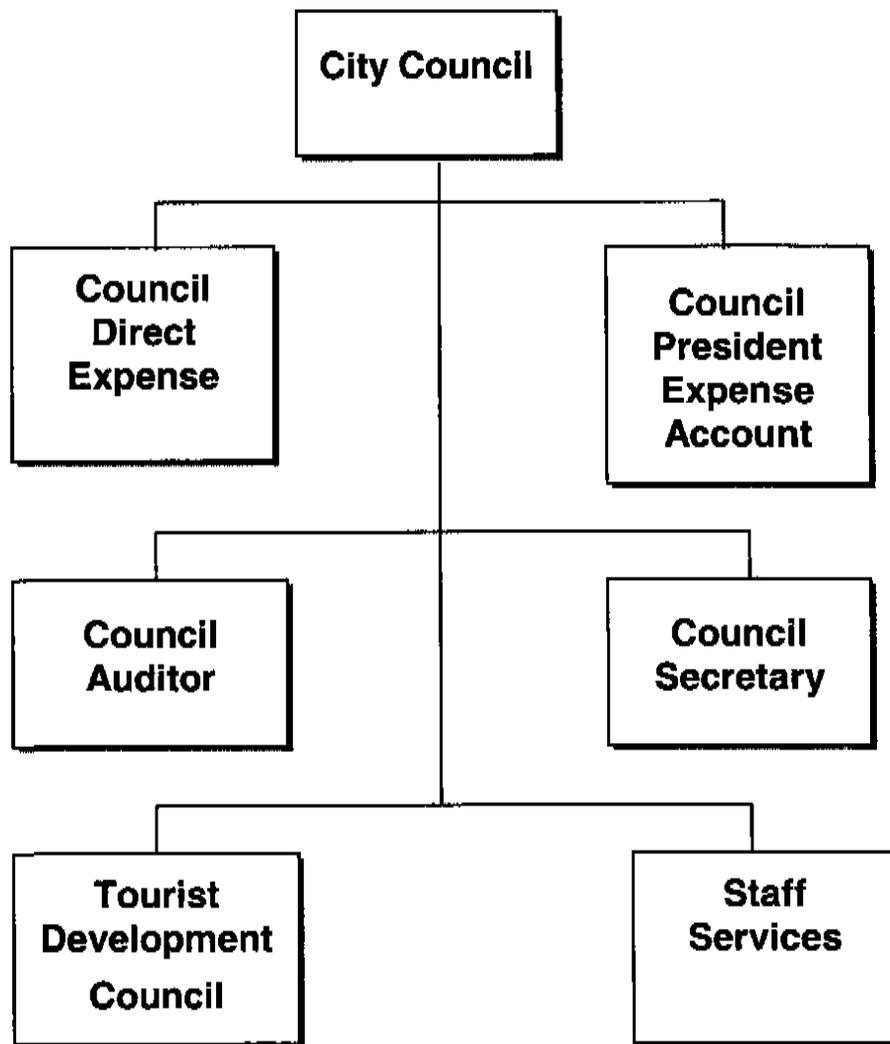
Other Uses increased due to an increase for the Indirect Cost allocation at the Copy Center.

# CITY OF JACKSONVILLE, FLORIDA

## COUNCIL

### DEPARTMENT MISSION:

To perform the legislative functions of the Consolidated City of Jacksonville. The Council Auditor improves the accountability and effectiveness of local government by actively providing independent and informative services to the City Council and the citizens of Jacksonville. The Council Secretary provides the City Council and each of the Council Standing Committees with necessary support to facilitate the process of adopting and enacting legislation in accordance with the rules of the Council, Ordinance Code and the Laws of Florida. The Council Staff Services provides each member of the Council with the necessary clerical support, and provides for the administrative affairs of the Council. The Tourist Development Council administers the Local Option Tourist Development Tax.



## CITY OF JACKSONVILLE, FLORIDA

### CITY COUNCIL

EXPENDITURES BY DIVISION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>COUNCIL AUDITOR</b>					
PERSONNEL EXPENSES	1,541,972	1,700,895	1,658,539	-42,356	-2.5%
OPERATING EXPENSES	106,877	88,989	131,763	42,774	48.1%
CAPITAL OUTLAY	0	1,000	500	-500	-50.0%
DIVISION TOTAL	1,648,849	1,790,884	1,790,802	-82	0.0%
<b>COUNCIL SECRETARY</b>					
OPERATING EXPENSES	250,757	345,484	534,762	189,278	54.8%
DIVISION TOTAL	250,757	345,484	534,762	189,278	54.8%
<b>DIRECT EXPENDITURES</b>					
PERSONNEL EXPENSES	1,167,664	1,199,897	1,287,135	87,238	7.3%
OPERATING EXPENSES	180,041	274,676	341,027	66,351	24.2%
CAPITAL OUTLAY	31,998	2	2	0	0.0%
DIVISION TOTAL	1,379,703	1,474,575	1,628,164	153,589	10.4%
<b>COUNCIL PRESIDENT EXPENSE ACCOUNT</b>					
OPERATING EXPENSES	5,014	9,800	10,000	200	2.0%
DIVISION TOTAL	5,014	9,800	10,000	200	2.0%
<b>COUNCIL STAFF SERVICES</b>					
PERSONNEL EXPENSES	2,833,433	2,899,746	3,078,242	178,496	6.2%
OPERATING EXPENSES	2,140,333	2,224,652	2,080,110	-144,542	-6.5%
CAPITAL OUTLAY	70,681	1	1	0	0.0%
DIVISION TOTAL	5,044,448	5,124,399	5,158,353	33,954	0.7%
<b>TOURIST DEVELOPMENT COUNCIL</b>					
PERSONNEL EXPENSES	67,243	69,601	71,047	1,446	2.1%
OPERATING EXPENSES	5,438,863	9,079,114	8,828,369	-250,745	-2.8%
DIVISION TOTAL	5,506,107	9,148,715	8,899,416	-249,299	-2.7%
TOTAL EXPENDITURES	13,834,878	17,893,857	18,021,497	127,640	0.7%

AUTHORIZED POSITIONS	FY 07	FY 08	FY 09	Change
COUNCIL AUDITOR	18	18	18	0
DIRECT EXPENDITURES	19	19	19	0
COUNCIL STAFF SERVICES	44	44	44	0
TOURIST DEVELOPMENT COUNCIL	1	4	1	-3

PART TIME HOURS	FY 07	FY 08	FY 09	Change
COUNCIL AUDITOR	3,000	3,000	3,000	0
COUNCIL STAFF SERVICES	375	375	480	105

## CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT:</b>	Council
<b>DIVISION:</b>	Council Auditor

### **FUNCTION:**

The Council Auditor's office provides the City Council and the citizens of Jacksonville with financial information regarding the city and its independent agencies.

### **ANALYSIS:**

#### Personnel Expenses

The reduction is attributed to budgeting newly filled positions (resulting from turnover) at the entry level salary.

#### Operating Expenses

The increase is due to a change in the method of allocating information technology charges from a per capita to a per device basis.

## CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT:</b>	City Council
<b>DIVISION:</b>	Director/Council Secretary

### **FUNCTION:**

Budgeted expenses related to the Value Adjustment Board. The objective of the Director/Council Secretary is to hear and resolve appeals of property assessments.

The Value Adjustment Board (VAB) reviews appeals from decisions made by the Duval County Property Appraiser. VAB jurisdiction includes appeals of property value assessments, exemption denials and agricultural (greenbelt) classification denials, among others. The Council Director/Council Secretary serves as the Value Adjustment Board Clerk and provides all staff and support for the functions of the VAB. The 2008 VAB has received more than 6,000 petitions and has scheduled 2,500 hearings to date versus the 1,200 hearings held for the 2007 VAB year. The number of hearings for the 2008 VAB year will steadily increase as new hearing dates are established and late file petitions are reviewed.

The Value Adjustment Board is established pursuant to Chapter 194, Florida Statutes. The VAB consists of five members: two members of the Jacksonville City Council, one of whom shall be the chairperson, one member of the Duval County School Board and two citizen members. As a quasi-judicial body, this board is not allowed to discuss matters pending before them outside of public hearings and noticed meetings.

Constituents are required to complete a petition in full, have it notarized, and then file it with the Clerk of the VAB, accompanied by a filing fee of up to \$15.00. Homeowners appealing a homestead exemption denial, and persons with appropriate certificate or other documentation issued by the Department of Children and Family Services, will be exempted from paying the filing fee.

### **ANALYSIS:**

#### Operating Expenses

This increase is for Director/Council Secretary activity for anticipated increase in Homestead/Portability and property value petitions, thus increasing the usage of Special Magistrates.

## CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT:</b>	City Council
<b>DIVISION:</b>	Direct Expenditures

### **FUNCTION:**

Budgeted expenses for the salaries, benefits, and travel of the Elected City Council Members. Salaries are established pursuant to the salary formula established in Chapter 145, Florida Statutes.

The City Council is the legislative body of the City of Jacksonville's consolidated government. It is comprised of nineteen elected officials - fourteen District Council Members and five At-Large Council Members. City Council Members serve four-year terms and cannot serve more than two consecutive full terms due to term limits.

Legislation considered by the City Council flows through Standing Committees made up of Council members before going to the full Council for a vote. All bills are assigned to one or more of the seven Standing Committees for recommendations to be made to the full Council. The full Council meets on the second and fourth Tuesday of each month, and the committees meet the week before Council meetings.

### **ANALYSIS:**

#### Personnel Expenses

The increase is due primarily to an increase in Worker's Compensation of approximately \$45,000.

#### Operating Expenses

The increase is due primarily to a change in the method of allocating information technology charges from a per capita to a per device basis.

## CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT:</b>	City Council
<b>DIVISION:</b>	Council President Expense Account

### **FUNCTION:**

Pursuant to Ordinance 2002-0189-E, Section 106.508, an expense account allowance established for the use of the Council President based on a annual appropriation by the Council of up to \$10,000.00 to cover expenses associated with official City business for which there is no other established account which could otherwise be used for said expenses.

### **ANALYSIS:**

#### Operating Expenses

Includes Professional Services, Travel, Copy Center, Printing and Miscellaneous. Not to exceed \$10,000.00.

## CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT:</b>	City Council
<b>DIVISION:</b>	Staff Services

### FUNCTION:

The Office of City Council is made up of the Director's Office and three divisions – Administrative Services, Legislative Services and Research.

The Office of the Director provides oversight for the entire department and includes Information Systems personnel. Responsible for all oversight of the Council departments, contract negotiations, professional services, creation and development of training manuals and workshops for the Council Members and Staff. Responsible for creation and maintaining tracking system for Lobbyist and Gift Disclosure transparency. Maintain all Records Management and Retention for the City of Jacksonville legislative process. Staff members maintain information systems, computer hardware and software, manage the Council web site, and provide technical assistance of equipment including the public broadcasting of all meetings of the Council and Council Committees. They also assist with communication devices and other equipment used by City Council Members and staff. Staff members oversee the City Council board/commission appointments and confirmations process. Responsible for Council Chamber, Council facilities, meeting rooms including all programs, equipment and technology support. This office consists of one Director and three staff members.

The Administrative Services Division is responsible for performing the administrative functions for the City Council. These functions include the preparation and maintenance of the budget, purchasing office supplies and equipment, coordinating and payment for services, human resources, payroll, employee benefits, computer and telephone related services and equipment, travel accounting, scheduling and maintenance of City Council rooms, and the front desk reception area. Additional responsibilities include distribution of incoming mail, preparing coffee and water for meetings, maintaining inventory of all City-owned equipment/supplies, reservations for City Council meetings rooms, and related office functions. This division is made up of one Chief and four staff members.

The Legislative Services Division is responsible for the legislative process. Duties include preparation and distribution of Council and Committee agendas, establishment and maintenance of legislative bill files, and staff support for meetings of the Council and Council Committees. In addition, Lobbyist records for the City must be maintained as well as a Public Notice system for the legislative body in accordance with Chapter 602, Ordinance Code. Staff members maintain public records for the City Council and respond to information requests. Also provides staff support for the Value Adjustment Board. This division is comprised of one Chief, one Assistant Chief, and ten staff members.

The Council Research Division provides research and analysis of legislative proposals and projects. Staff members prepare bill summaries, maintain research records, draft resolutions, and prepare media releases and official correspondence. This division consists of one Chief and two staff members.

### ANALYSIS:

#### Personnel Expenses

The increase represents normal budgeted increases. In addition, beginning in FY 09, the City has budgeted a non-departmental lapse for various departments in the General Fund as well as subfunds that receive significant transfers from the General Fund.

#### Operating Expenses

This decrease is primarily due to a decrease in Legal Services.

## CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT:</b>	Council
<b>DIVISION:</b>	Tourist Development Council

### **FUNCTION:**

The Duval County Tourist Development Council (TDC) is an activity of the City Council consisting of three City Council members and six representatives of the hotel and tourism industry. The TDC promotes and advertises convention facilities and tourist attractions.

### **ANALYSIS:**

#### Operating Expenses

The decrease is primarily a result of not funding the Atlantic Coast Conference Championship game which was funded for \$250,000 in the prior year.

# **CITY OF JACKSONVILLE, FLORIDA**

## **CLERK OF THE COURTS**

### **DEPARTMENT VISION:**

The Clerk of the Circuit Court of Duval County will be a leader in providing assistance, expertise and benefit those having business with the Clerk's Office. The Clerk's Office will utilize proven and emerging technology to provide efficient service, emphasizing professionalism, timeliness and courtesy. Our goal is to achieve a customer satisfaction culture, striving for excellence in all areas of the Clerk's Office.

### **DEPARTMENT MISSION:**

The Clerk of the Circuit Court is a constitutional office established pursuant to Article 5, Section 16 of the Constitution of the State of Florida. The historical functions of Clerk's Office are to maintain court records, attend court sessions process civil and criminal court cases, receive and disburse monies for fines, court costs, forfeitures, fees service charges, alimony, child support and victim restitution. The Clerk serves as recorder of the public record in the county. The Clerk performs functions mandated by the Constitution of the State of Florida, the Florida Statutes, and the Ordinances of the City of Jacksonville which include but are not limited to the issuance of marriage licenses, processing tax deeds, fine, forfeiture and bond collections in misdemeanor and felony cases, and management of the Domestic Relations Depository and Traffic Violations Bureau. The Clerk provides professional support to the judiciary, legal, financial and public communities in the performance of enumerated constitutional duties.

**Clerk of the  
Courts**

## CITY OF JACKSONVILLE, FLORIDA

### CLERK OF THE COURT

EXPENDITURES BY DIVISION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>CLERK OF THE COURTS</b>					
PERSONNEL EXPENSES	1,795,416	1,946,575	1,941,956	-4,619	-0.2%
OPERATING EXPENSES	2,193,671	3,929,134	1,306,923	-2,622,211	-66.7%
CAPITAL OUTLAY	1,850	1	1	0	0.0%
OTHER USES	826,798	1,268,848	1,042,564	-226,284	-17.8%
DIVISION TOTAL	4,817,734	7,144,558	4,291,444	-2,853,114	-39.9%
<hr/>					
TOTAL EXPENDITURES	4,817,734	7,144,558	4,291,444	-2,853,114	-39.9%

AUTHORIZED POSITIONS	FY 07	FY 08	FY 09	Change
CLERK OF THE COURTS	41	41	41	0
PART TIME HOURS	FY 07	FY 08	FY 09	Change
CLERK OF THE COURTS	13,480	13,480	13,480	0

## CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT :</b>	Clerk of the Court
<b>DIVISION:</b>	Circuit Municipal County Courts

### **FUNCTION:**

Continue to improve customer service and enhanced productivity through system modernization and digital conversion. Support Article 5 requirements and develop a reliable financial system.

### **HIGHLIGHTS:**

- The Clerk's Office will continue the transition of the requirements of Article 5 Revision 7.
- The Clerk will continue to improve constituent services to Duval County residents with the following enhancements:
  - Software to maintain Tax Deed Records
  - SQL software licensing upgrade to Improve systems in the Recording Department.
  - Move the Clerk's Information Technology services to Old City Hall Annex.
  - Provide software to Redact private information from public records.
  - There will be (2) two new satellite offices – North side and Mandarin.
  - There will be additional security for Traffic violations Bureau.

### **ANALYSIS:**

#### Operating Expenses

Operating Expenses decreased by \$2,622,211. This is primarily caused by the technology expenses of the Clerk being budgeted outside the City's budget. This was part of an agreement between the Clerk and the City.

#### Other Uses

Other Uses decreased by \$226,284. This was caused by a decrease of \$181,000 of the Administrative Costs allocated from the Clerk's State budget. The Indirect Cost allocation decreased by \$45,284.

**CITY OF JACKSONVILLE, FLORIDA**



# CITY OF JACKSONVILLE, FLORIDA

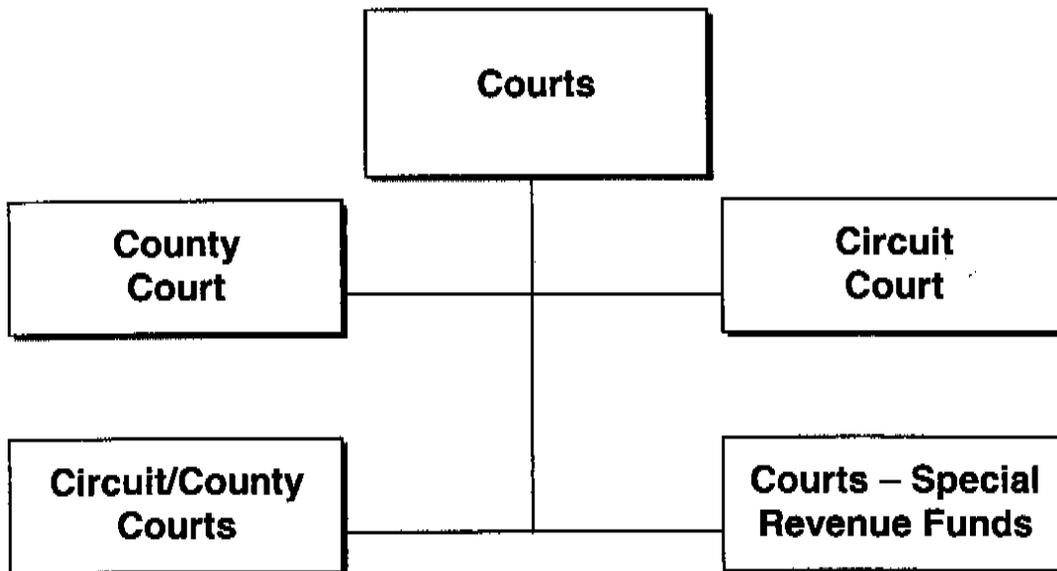
## COURTS

### DEPARTMENT VISION:

The Fourth Judicial Circuit will be known as as model in Florida for providing fair and accurate judicial decisions and appropriate legal services to all those individuals seeking relief or assistance from its courts and departmental divisions. The judiciary will provide efficient and timely service and courtesy in all areas of the court including Family Law, Felony, Probate, Juvenile, Civil, Misdemeanors, Violation of Municipal Ordinances and Traffic Infraction.

### DEPARTMENT MISSION:

The Fourth Judicial Circuit Courts and County Courts are constitutional offices established pursuant to the Constitution of the State of Florida, Article 5, Sections 5 & 6. Circuits shall have the power to issue writs of mandamus, quo warranto, certiorari, prohibition and habeas corpus and all writs necessary or proper to the complete exercise of their jurisdiction. They shall have the power of direct review of administrative action prescribed by general law.



**CITY OF JACKSONVILLE, FLORIDA**

**COURTS**

<b>EXPENDITURES BY DIVISION</b>	<b>FY 07 Actual</b>	<b>FY 08 Budget</b>	<b>FY 09 Approved</b>	<b>Dollar Change</b>	<b>Percent Change</b>
<b>CIRCUIT/COUNTY COURTS</b>					
OPERATING EXPENSES	0	0	93,207	93,207	
DIVISION TOTAL	0	0	93,207	93,207	
<b>CIRCUIT COURT</b>					
PERSONNEL EXPENSES	-1	0	0	0	
OPERATING EXPENSES	1,480,169	2,189,907	2,536,374	346,467	15.8%
CAPITAL OUTLAY	781,488	746,312	46,928	-699,384	-93.7%
DIVISION TOTAL	2,261,656	2,936,219	2,583,302	-352,917	-12.0%
<b>COUNTY COURT</b>					
PERSONNEL EXPENSES	6,722	0	0	0	
OPERATING EXPENSES	549,528	744,105	95,971	-648,134	-87.1%
DIVISION TOTAL	556,249	744,105	95,971	-648,134	-87.1%
<b>COURTS - SPECIAL REVENUE FUNDS</b>					
PERSONNEL EXPENSES	302,969	342,819	598,922	256,103	74.7%
OPERATING EXPENSES	853,425	938,739	637,442	-301,297	-32.1%
CAPITAL OUTLAY	171,927	161,334	142,005	-19,329	-12.0%
OTHER USES	11,265	6,525	13,921	7,396	113.3%
DIVISION TOTAL	1,339,587	1,449,417	1,392,290	-57,127	-3.9%
<b>TOTAL EXPENDITURES</b>	<b>4,157,493</b>	<b>5,129,741</b>	<b>4,164,770</b>	<b>-964,971</b>	<b>-18.8%</b>

<b>AUTHORIZED POSITIONS</b>	<b>FY 07</b>	<b>FY 08</b>	<b>FY 09</b>	<b>Change</b>
COURTS - SPECIAL REVENUE FUNDS	5	6	12	6

<b>PART TIME HOURS</b>	<b>FY 07</b>	<b>FY 08</b>	<b>FY 09</b>	<b>Change</b>
COURTS - SPECIAL REVENUE FUNDS	1,040	0	0	0

**2008-2009 ANNUAL BUDGET**

## CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT:</b>	Courts
<b>DIVISION:</b>	Circuit/County Courts

### FUNCTION:

The mission of the Office of Criminal Conflict and Civil Regional Counsel, First Region, is to provide professional legal representation to persons entitled to court-appointed counsel under the Federal or State Constitution or as authorized by general law.

The vision of the Office of Criminal Conflict and Civil Regional Counsel, First Region, is to be recognized as a team of professionals whose reputation is known for providing the best legal representation in the State of Florida to persons entitled to court-appointed counsel under the Federal or State Constitution.

### HIGHLIGHTS:

- The new Office of Criminal Conflict and Civil Regional Counsel was created by the Florida legislature per Chapter 27.511 F.S during FY 08.

### ANALYSIS:

#### Operating Expenses

Operating Expenses of \$93,207 is funding for telephone and office space for the New Office of Criminal Conflict and Civil Regional Counsel, 1<sup>st</sup> Region. Chapter 29.008 F.S. mandates counties to provide office space, equipment and furnishings.

## CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT :</b>	Courts
<b>DIVISION:</b>	Circuit Court

### FUNCTION:

The Fourth Judicial Circuit Court is comprised of 32 judges who preside over all felony, probate, family dependency and juvenile matters, as well as civil cases of \$15,000 (F.S. 34.01 (4)) The counties covered by the Fourth Judicial Circuit Court are Clay, Duval and Nassau.

### HIGHLIGHTS:

- The Adult Drug Court program now resides in the General Fund, as the Special Revenue fund no longer can fund this program.

### ANALYSIS:

#### Operating Expenses

Operating Expenses increased by \$346,469. This was the result of an increase of \$250,000 for the transfer of Adult Drug Court from a Special Revenue fund. In addition, Internal Service allocations had a net increase of \$154,041 primarily due to a change in the method of allocating information technology charges from a per capita to a per device basis.

#### Capital Outlay

The decrease of \$699,384 is attributable to a decrease in Office Equipment. Due to the decline in the housing market, Recording Fees revenue for technology needs have been reduced.

## CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT :</b>	Courts
<b>DIVISION:</b>	County Courts

### **FUNCTION:**

The Fourth Judicial County Court is comprised of 20 judges who preside over all misdemeanors, violation of municipal ordinances, traffic infractions, and civil actions under \$15,000 (F.S 34.01 (4)). The counties covered by the Fourth Judicial Circuit are Clay, Duval and Nassau.

### **HIGHLIGHTS:**

- There are no highlights for this division.

### **ANALYSIS:**

#### Operating Expenses

Operating Expenses have a net decrease of \$648,134. This is primarily attributed to to a decrease of \$639,068 in Repairs and Maintenance in the Courthouse Trust Fund. This decrease is reflective of decreased revenues resulting from the decline in the housing market.

## CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT :</b>	Courts
<b>DIVISION:</b>	Courts – Special Revenue Funds

### FUNCTION:

As a result of Article 5 Revision 7 the Judicial Trusts are now made up of: Duval County Law Library, Juvenile Alternative Program, Court Innovations Legal Aide, Courthouse Trust Fund and Recording Fees-Technology.

### HIGHLIGHTS:

- Adult Drug Court is now funded in the Courts General Fund.

### ANALYSIS;

#### Personnel Expenses

Personnel Expenses increased in Sub-Fund 15Q – Court Innovations primarily due to the funding of (6) six State employees. These employees were eliminated by the State due to State budget cuts.

#### Operating Expenses

Operating Expenses decreased by \$301,297. This is mainly attributable to Adult Drug Court now being funded out of the General Fund.

#### Capital Outlay

There was a decrease of \$19,329 for Library Materials in Sub-Fund 15B- Duval County Law Library.

#### Other Uses

Other Uses has an increase of \$7,396 for the Indirect Cost Allocation.

# CITY OF JACKSONVILLE, FLORIDA

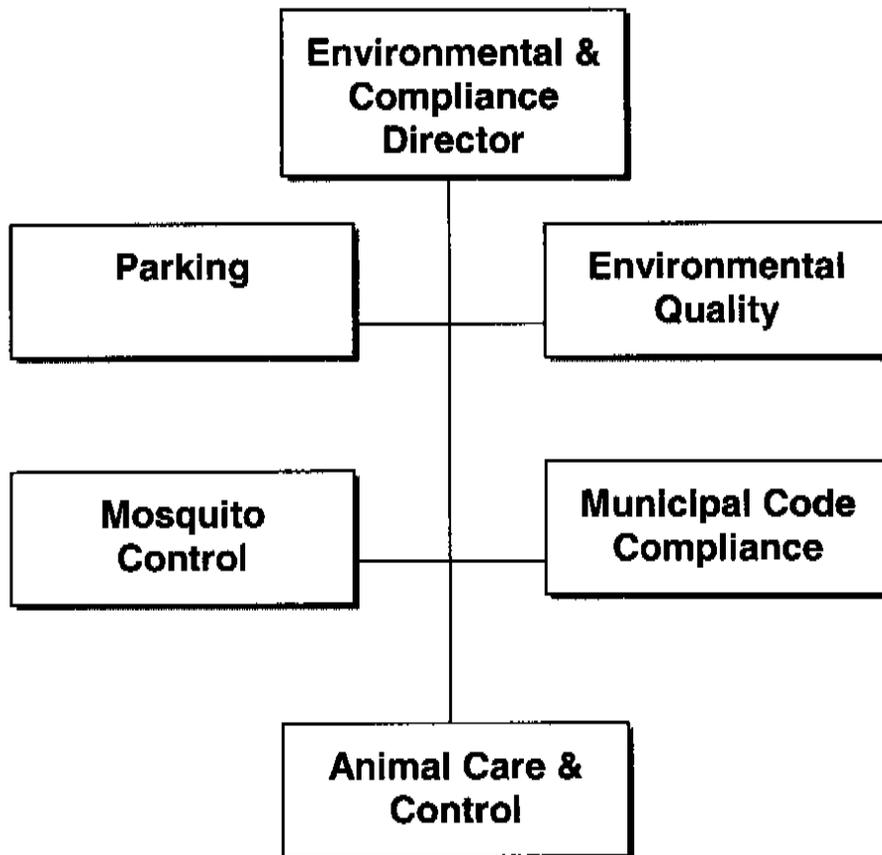
## DEPARTMENT OF ENVIRONMENTAL AND COMPLIANCE

### DEPARTMENT VISION:

Pursue a clean, safe and healthy community through a partnership with business, citizen groups and government to foster community values that embrace the natural environment, promote public safety and encourage civic pride. Provide a work place that nurtures employee growth, builds character and fosters team spirit. Earn public trust by providing excellent service, which exceeds the expectations of our customers. Operate with a common purpose to fulfill the City's overall mission to provide responsive and responsible government.

### DEPARTMENT MISSION:

To make Jacksonville the most clean, safe and healthy community in America so Jacksonville is the best place in the nation to live, work and raise a family.



# CITY OF JACKSONVILLE, FLORIDA

## Environmental and Compliance

### Division-Animal Care & Control

SERVICES/MEASURES	FY 07 Historical	FY 08 Estimated	FY 09 Projected
<b>Inputs</b>			
\$ amount of budget	\$ 3,499,398	\$ 3,594,354	\$ 3,830,588
# FTE	62	62	62
<b>Workload/Demand</b>			
Total # of received/impounded animals per year	New	26,639	8,003
# of adoptions out of total received population	New	2,095	853
Total # of rescued animals	New	551	114
# of education/outreach projects conducted annually	New	2	0
# of pet licenses sold annually	New	66,168	19,209
# of pets microchipped by animal care & control	New	2,322	1,149
Total # of animal care and control calls received annually	New	30,132	9,213
# of calls received for stray animals	New	8,707	3,349
# of surgeries per veterinarian	New	1,941	978
# of foster care providers	New	167	48
# of animals placed in foster care annually	New	649	152
# of dogs received in shelter annually	New	11,887	3,649
# of cats received in shelter annually	New	13,455	3,746
# of reptiles received in shelter annually	New	31	5
# of other received in shelter annually	New	1,297	608
# of active volunteers	New	18	25
# of volunteer hours annually	New	1,120	956
# of animal impounds by source (owner relinquishment, field officer, front office)	New	12,437	4,157
# of AC&C euthanasias per year	New	14,202	3,929
	New	19,663	5,686
<b>Efficiency</b>			
% of pets returned to owners out of total population	New	4.86%	5.16%
% of feral animals spayed/neutered out of total received population	New	2%	2%
\$ value of volunteer hours	New	\$ 21,841	\$ 18,646
% of At-Large Issues Resolved (Animals Captured)	New	60.90%	59.30%
# of Live Releases	New	4,944.00	1,763.00

### Division-Environmental Quality Division

SERVICES/MEASURES	FY 07 Historical	FY 08 Estimated	FY 09 Projected
<b>Inputs</b>			
\$ amount of budget	\$ 2,636,480	\$ 2,407,584	\$ 3,406,166
# FTE	42	70	70
<b>Workload/Demand</b>			
# of emergency response incidents	328	365	365
# of Noise pollution cases per year	496	500	600
# of citizen complaints for water quality	578	522	530
<b>Efficiency</b>			
%of ER cases closed on time	95.20%	100%	95%
% of NP cases closed within 13 days	98%	95%	98%
% of water quality data collected for MS4/NPDES efforts	93.4%	95.0%	95.0%
% of water quality complaints responded within one day	94.0%	96.0%	96.0%

**CITY OF JACKSONVILLE, FLORIDA**

**Environmental and Compliance**

**Division-Mosquito Control**

<b>SERVICES/MEASURES</b>	<b>FY 07 Historical</b>	<b>FY 08 Estimated</b>	<b>FY 09 Projected</b>
<b>Inputs</b>			
\$ amount of budget	\$ 2,034,990	\$ 2,049,831	\$ 2,287,710
# FTE	28	25	25
<b>Workload/Demand</b>			
# acres treated by ground & air combined	426,898.20	436,000	446,068
# of educational programs conducted annually	11	14	15
<b>Efficiency</b>			
% of citizen requests for service responded to within 4 business days	97.70%	91.80%	91.80%
% of mosquito inspections completed w/ the Health Department	116.70%	100%	100%
Avg. customer Satisfaction Score	4.47	4.39	4.43

**Division-Municipal Code Compliance**

<b>SERVICES/MEASURES</b>	<b>FY 07 Historical</b>	<b>FY 08 Estimated</b>	<b>FY 09 Projected</b>
<b>Inputs</b>			
\$ amount of budget	\$ 5,799,930	\$ 6,206,961	\$ 6,491,194
# FTE	76	76	73
<b>Workload/Demand</b>			
# of existing unsafe buildings demolished (by owner and city contractor)	110	120	130
# of cited nuisance properties	18,053	15,000	19,000
# of zoning code and property safety/maintenance cases addressed by field employees	n/a	10,000	13,000
Days lapsed from request for service to initial inspection, as documented in PICS database	2.53	4	4
<b>Efficiency</b>			
# of days lapsed between receipt of nuisance abatement work orders and project completion	19.75	20	12
# of days lapsed between receipt of board-up work orders and project completion	n/a	10	10
# of days lapsed between formal and emergency demolition bids <u>approval</u> and actual demolition	n/a	45 days	45 days

## CITY OF JACKSONVILLE, FLORIDA

### ENVIRONMENTAL & COMPLIANCE

EXPENDITURES BY DIVISION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>ANIMAL CARE &amp; CONTROL DIVISION</b>					
PERSONNEL EXPENSES	2,153,496	2,466,220	2,808,954	342,734	13.9%
OPERATING EXPENSES	1,258,660	1,707,944	1,742,176	34,232	2.0%
CAPITAL OUTLAY	0	1	1	0	0.0%
GRANTS AND AIDS	343,250	0	0	0	
DIVISION TOTAL	3,755,405	4,174,165	4,551,131	376,966	9.0%
<b>MUNICIPAL CODE COMPLIANCE</b>					
PERSONNEL EXPENSES	2,868	4,274,204	3,496,725	-777,479	-18.2%
OPERATING EXPENSES	0	2,719,372	2,994,469	275,097	10.1%
DIVISION TOTAL	2,868	6,993,576	6,491,194	-502,382	-7.2%
<b>ENVIRONMENTAL QUALITY</b>					
PERSONNEL EXPENSES	3,909,524	3,841,536	4,156,345	314,809	8.2%
OPERATING EXPENSES	728,770	847,916	1,190,165	342,249	40.4%
CAPITAL OUTLAY	90,078	32,723	89,197	56,474	172.6%
OTHER USES	121,461	142,721	142,721	0	0.0%
DIVISION TOTAL	4,849,833	4,864,896	5,578,428	713,532	14.7%
<b>MOSQUITO CONTROL</b>					
PERSONNEL EXPENSES	1,200,377	1,263,735	1,356,518	92,783	7.3%
OPERATING EXPENSES	701,173	892,928	1,180,214	287,286	32.2%
CAPITAL OUTLAY	0	1	31,438	31,437	3700.0%
DIVISION TOTAL	1,901,551	2,156,664	2,568,170	411,506	19.1%
<b>OFFICE OF DIRECTOR</b>					
PERSONNEL EXPENSES	479,856	881,459	1,091,321	209,862	23.8%
OPERATING EXPENSES	398,646	234,745	164,704	-70,041	-29.8%
CAPITAL OUTLAY	0	1	1	0	0.0%
DIVISION TOTAL	878,503	1,116,205	1,256,026	139,821	12.5%
<b>PUBLIC PARKING DIVISION</b>					
PERSONNEL EXPENSES	0	2,765,099	2,234,550	-530,549	-19.2%
OPERATING EXPENSES	0	1,446,561	1,328,624	-117,937	-8.2%
CAPITAL OUTLAY	0	1	1	0	0.0%
OTHER USES	179,575	161,844	202,614	40,770	25.2%
DIVISION TOTAL	179,575	4,373,505	3,765,789	-607,716	-13.9%
TOTAL EXPENDITURES	11,567,735	23,879,011	24,210,738	531,727	2.2%

# CITY OF JACKSONVILLE, FLORIDA

## ENVIRONMENTAL & COMPLIANCE

<b>AUTHORIZED POSITIONS</b>	<b>FY 07</b>	<b>FY 08</b>	<b>FY 09</b>	<b>Change</b>
ANIMAL CARE & CONTROL DIVISION	63	63	63	0
MUNICIPAL CODE COMPLIANCE	0	92	74	-18
ENVIRONMENTAL QUALITY	68	67	70	3
MOSQUITO CONTROL	31	29	29	0
OFFICE OF DIRECTOR	8	12	14	2
PUBLIC PARKING DIVISION	0	51	51	0

<b>PART TIME HOURS</b>	<b>FY 07</b>	<b>FY 08</b>	<b>FY 09</b>	<b>Change</b>
MOSQUITO CONTROL	2,552	2,552	2,552	0
PUBLIC PARKING DIVISION	0	8,596	8,596	0

# CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT :</b>	Environmental & Compliance
<b>DIVISION:</b>	Animal Care and Control

## **FUNCTION:**

Animal Care and Control is responsible for the enforcement of city ordinances under Chapter 462, and state statutes that relate to the care and control of domestic and companion animals. The Division houses lost and stray animals, assists citizens with animal-related problems as well as providing educational information about animal care and safety to citizens. The Division provides shelter for lost and unwanted animals, and places adoptable animals into new homes. The Division provides licensing services and oversees a spay/neuter program for low income families. Furthermore the division receives funding from the General Fund, Spay & Neuter Rebate Trust Fund, and Veterinary Services Trust Fund.

## **HIGHLIGHTS:**

- Manage animal population effectively in order to minimize disease.
- Increase the number of live releases by adoptions, rescue and fostering efforts.
- Streamline the licensing process to increase successful "return to owner" outcomes.
- Increase the coordination between AC&C and community groups to enhance services.

## **ANALYSIS:**

### Personnel Expenses

There were no changes to the number of authorized positions (63) budgeted between FY 08 and FY 09. However, personnel expenses increased by \$342,734 due to reclassification of positions to a higher salary range, and increased overtime expenses. This methodology was deployed in an effort to attract a qualified workforce for vacant positions and retain existing employees.

### Operating Expenses

Operating expenses had a net increase of \$34,232 for FY 09. This is attributable to increases in several categories such as but not limited to: Travel, Internal Service Charges, Operating Supplies, Books/Publications/Subscriptions/Membership, Building Rental and et cetera.

# CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT:</b>	Environmental & Compliance
<b>DIVISION:</b>	Municipal Code Compliance

## **FUNCTION:**

Municipal Code Compliance inspects properties to determine if violations of Chapter 518- Jacksonville Municipal Ordinance Code exist and to enforce codes to achieve compliance of all observed violations. Chapter 518 addresses the following public health and safety issues: unsafe structure violations; commercial and residential violations; abandoned/junk vehicle violations, and; environmental nuisance violations. If owners do not comply with citations, the division refers cases to the Municipal Code Enforcement Board (per Florida Statute 162) or to city contractors for abatement of violations.

## **HIGHLIGHTS:**

- The division plans to demolish over 250 condemned structures.
- Efforts will be increased to board-up vacant/open buildings.
- Complete more neighborhood inspection projects.
- The division plans demolition of the Park View Inn, at 901 Main Street, due to numerous outstanding unsafe structure code violations. Successful completion of these projects will result in removal of unsafe buildings and improve the quality of life within our community.

## **ANALYSIS:**

### Personnel Expenses

The reduction is due primarily to a net transfer of 13 positions from Municipal Code Compliance into the Planning and Development Department at the beginning of FY 08. In addition, to three (3) positions were transferred to the Environmental Quality Division-Stormwater Services, and two (2) positions were eliminated during the budgetary review process.

### Operating Expenses

The net increase in operating expenditures of \$275,097 is attributable to a programmatic increase for a partnership between Municipal Code Compliance and the Jacksonville Journey Public Safety Initiative (\$363,000). This was offset by various negligible decreases in such categories as: Internal Service Allocations, Miscellaneous Services and Charges, Travel and Per Diem, and et cetera.

## CITY OF JACKSONVILLE, FLORIDA

**DEPARTMENT:** Environmental & Compliance

**DIVISION:** Environmental Quality

### **FUNCTION:**

The Environmental Quality Division administers and monitors the City of Jacksonville's air and water resource management activities, with particular emphasis on pollution control issues. It also enforces laws related to environmental quality issues. The responsibilities of the division include: air, odors, noise, surface water, groundwater, underground storage tanks, hazardous wastes, wetlands and wildlife.

### **HIGHLIGHTS:**

- City Council approved policy level training of city officials to determine sustainable practices for public buildings and LEED (Leadership in Energy and Environmental Design). In FY 09 legislation will be heard by City Council to authorize the hiring of a Green Initiatives Coordinator and funding to survey the new main library to determine what steps would be necessary to have the building become LEED certified.
- A new Storm Water Management System Inspection Program was created for FY 09 that contains three (3) employees. Those employees will be responsible for monitoring Stormwater activity in addition to maintaining the National Pollutant Discharge Elimination System (NPDES) permit program.

### **ANALYSIS:**

#### Personnel Expenses

There was a net increase of three (3) positions from FY 08 to FY 09 that accounts for most of the increases (\$159,836) of the personnel expenses. The positions were moved from Municipal Code Compliance. In addition, beginning in FY 09, the City has budgeted a non-departmental lapse for the various departments (excluding the Sheriff's Office) in the General Fund as well as subfunds that receive significant transfers from the General Fund.

#### Operating Expenses

The increases for operating expenses are attributable to general and grant funded programmatic increases in the following programs: Air Pollution Control EPA grant; Hazardous Waste program; Environmental Protection Board; Emergency Response Team; Surface Water Pollution Control; Ground Resource Management; and the addition of the Storm Water Management System Inspection Program.

#### Capital Outlay

The increase in capital outlay expenditures comes from the Air Pollution Control grant funded program. Funding will be used to purchase two (2) ozone monitors, one (1) ozone calibrator, and two (2) shelters to assist with programmatic efforts to control pollution.

#### Other Uses

There were no significant changes to Other Uses.

## CITY OF JACKSONVILLE, FLORIDA

**DEPARTMENT:** Environmental & Compliance

**DIVISION:** Mosquito Control

### **FUNCTION:**

The function of Mosquito Control Division is to educate the public, provide response and relief to citizens on mosquito issues and to protect the public health by suppressing mosquitoes capable of transmitting disease.

### **HIGHLIGHTS:**

- The division is working with the Information Technology Department (ITD) to enhance Geographic Information Systems (GIS) capability, including mapping of a surveillance network, spray zones, tower locations and the division is currently working to include ditches, catch basins and swamps in the network.
- The division will continue efforts to decrease maintenance costs and the potential for chemical blow-back and corrosion on air frames.

### **ANALYSIS:**

#### Personnel Expenses

The increase in personnel expenses reflects raises as provided for in union contract provisions that are in force through FY 09 along with associated employee benefits. In addition, a salary lapse used previously as a budgetary control on spending was removed from FY 09.

#### Operating Expenses

Operating Expenses increased due to an increase in the leasing agreement of the Craig and Herlong Airport facility which houses the aerial helicopter sprayers. In addition, internal service allocations increased, and repairs and maintenance.

#### Capital Outlay

The Capital Outlay funding of \$31,437 increased due to higher revenues received. The funding will be utilized to purchase durable machinery and equipment such as ULV machines, night vision goggles and a Wingman Navigation System.

## CITY OF JACKSONVILLE, FLORIDA

**DEPARTMENT:** Environmental & Compliance

**DIVISION:** Office of the Director

### **FUNCTION:**

To enhance the quality of life of the Jacksonville community by effectively administering regulatory programs to protect our natural environment and safeguard the public health, safety and welfare in a cost effective manner. To provide financial and management support to its five divisions: Municipal Code Compliance, Environmental Quality, Mosquito Control, Public Parking and Animal Care and Control.

### **HIGHLIGHTS:**

- In 2009 the Consumer Affairs Division was consolidated with this office to increase efficiency within the program area.
- Program areas operated by the Office of Director include the Clean It Up, Green It Up initiative and the Ash Site Program.

### **ANALYSIS:**

#### Personnel Expenses

There was an increase of two (2) positions from FY 08 to FY 09 that accounts for most of the increase in Personnel Expenses. In addition, beginning in FY 09, the City has budgeted a non-departmental lapse for the various departments (excluding the Sherriff's Office) in the General Fund as well as subfunds that receive significant transfers from the General Fund.

#### Operating Expenses

The decrease in Operating Expenses was mainly the result of a reduction in internal service expenses in the Office of the Director related to information technology charges. These were offset by other negligible increases in several areas in Consumer Affairs, and the Ash Program.

## CITY OF JACKSONVILLE, FLORIDA

**DEPARTMENT:** Environmental & Compliance

**DIVISION:** Public Parking

### **FUNCTION:**

The function of the Public Parking division is to administer parking services, parking enforcement, vehicle for hire, vehicle regulation, and conduct vehicle inspections for all City-owned vehicles.

### **HIGHLIGHTS:**

- The division will create a comprehensive plan to address; obsolete ordinance language, new parking meter technology and launch a marketing program to offset undertutilization of certain facilities.
- The implementation of the license plate recognition technology (Autovue) will continue to exceed \$100,000 in the collection of delinquent fines owed to the City.

### **ANALYSIS:**

#### Personnel Expenses

The decrease in Personnel Expenses is due primarily to a reduction in the worker's compensation insurance for the parking facility staff.

#### Operating Expenses

Operating expenses decreased due to a change in the method of allocating information technology charges from a per capita to a per device basis which resulted in a \$137,000 decrease.

#### Capital Outlay

There were no significant changes for capital outlay in FY 09.

#### Other Uses

Expenses associated with the category of Other Uses are comprised solely of indirect costs allocated from general government supporting functions. Such indirect costs primarily relate to support provided by the Finance Department, Central Operations, Public Buildings, Office of the Mayor and City Council.

**CITY OF JACKSONVILLE, FLORIDA**



**CITY OF JACKSONVILLE, FLORIDA**

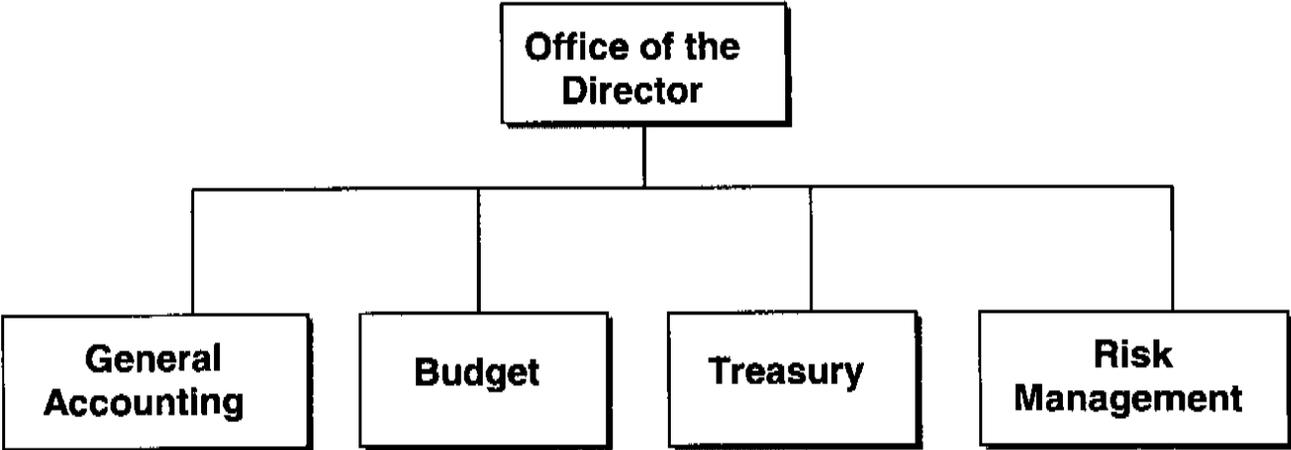
**DEPARTMENT OF FINANCE**

**DEPARTMENT VISION:**

The Department will provide services that exceed expectations to all of our customers. It will provide a work environment for all employees of the Department which offers opportunities to contribute, earn rewards and recognition, and to achieve personal and professional growth. The Department will operate with a common purpose, organizational unity, effective communication and a competitive spirit.

**DEPARTMENT MISSION:**

The Department of Finance will continually provide efficient, effective, innovative services and fiscal expertise with responsibility to all departments and agencies of the Consolidated City of Jacksonville.



**CITY OF JACKSONVILLE, FLORIDA**

**Finance**

**Division- Accounting**

	<b>FY 07</b>	<b>FY 08</b>	<b>FY 09</b>
	<b>Historical</b>	<b>Estimated</b>	<b>Projected</b>
<b>SERVICES/MEASURES</b>			
<b>Inputs</b>			
\$ amount of budget	\$ 4,360,074	\$ 5,100,028	\$ 4,535,582
# of FTE's	50	51	51
<b>Workload/Demand</b>			
# of Checks issued (vendors)	59,562	53,000	50,000
# of Checks issued (payroll)	28,399	27,004	26,500
# of Direct Deposit payments made (payroll)	201,168	202,954	203,500
# of ACH payments	3,588	5,100	6,500
<b>Efficiency</b>			
% of Payment based on industry standard of 30 day payment from the delivery/invoice date to payment mailed date.	88%	90%	90%
% of Payment from the delivery/invoice date to the submittal to GAD. Goal is processing within 20 days.	89%	90%	90%
% of GAD payment from the submittal to GAD of required information for or the four way matching (PO, Departmental authorization, Budget Capacity, and Invoice from Vendor) to 10 days.	96%	95%	95%
<b>Effectiveness</b>			
Accounting System response. Two business days to respond and complete routine requests. 2 business days to respond and discuss involved requests	0.1%	0.1%	0.1%
% of BJP- GAD on Time Accounts Payable Payments (3 working days)	80%	95%	95%
% of JSEB - GAD On Time Accounts Payable Payments (3 working days)	94%	95%	95%
External Receivables outstanding greater than 120 days	84,900	63,000	63,000
Departmental Payroll Quick Pays	1.0%	1.1%	0.7%
GAD Payroll Quick Pays	9	6	2

**Division-Budget**

	<b>FY 07</b>	<b>FY 08</b>	<b>FY 09</b>
	<b>Historical</b>	<b>Estimated</b>	<b>Projected</b>
<b>SERVICES/MEASURES</b>			
<b>Inputs</b>			
\$ amount of Budget	\$ 966,993	\$ 1,047,110	\$ 1,130,515
# of FTE's	11	11	11
<b>Workload/Demand</b>			
\$ value of budgets analyzed	\$ 1,777,419,184	\$ 1,876,175,022	\$ 1,909,576,465
# of Budget Transfers	196	180	150
# of Transfer Directives	432	420	300
# of RC's	898	850	700
<b>Efficiency</b>			
# of Analysts per \$1,000,000 of budget	0.0062	0.0059	0.0058
# of Analysts per activity	new	0.0094	0.0092
<b>Effectiveness</b>			
GFOA Distinguished Budget Presentation Award	Yes	Yes	Yes

**Division-Treasury**

	<b>FY 07</b>	<b>FY 08</b>	<b>FY 09</b>
	<b>Historical</b>	<b>Projected</b>	<b>Projected</b>
<b>SERVICES/MEASURES</b>			
<b>Inputs</b>			
\$ amount of Budget	\$ 1,415,367	\$ 1,297,765	\$ 1,397,315
# of FTE's	7	10	10
<b>Workload/Demand</b>			

**CITY OF JACKSONVILLE, FLORIDA**

**Finance**

# of deposit items carried as reconciling items on end of month bank reconciliation that occurred more than 5 days prior to month end	36	10	5
% of weekly cash flow forecasts prepared using standard cash availability methodology	0%	25%	80%
Annual review of Investment Policy Statement	1	1	1
% of monthly and quarterly investment reports released within 20 days of month/quarter end	0%	100%	100%
% of correctly calculated and posted investment earnings entries prior to month end close utilizing average daily cash balance	50%	80%	100%
% of interim monthly Pension financial statements provided to Pension Board with 20 days of month end	0%	100%	100%
Annual Review of Debt Management Policy Statement	0	1	1
Update of Annual Debt Affordability Study	1	1	1
<b>Efficiency</b>			
% of Pensioner participation in direct deposit	95%	95%	97%
% of bank reconciliations prepared and reviewed within 20 days of month end	10%	60%	100%
% of remittance advices successfully delivered electronically on the next business day to vendors participating in ACH payment program who have requested notification	0%	50%	90%
% of collection locations receiving payment via each of the following electronic media:			
Credit Cards	10%	10%	50%
Debit Cards	0%	0%	50%
E-checks	0%	0%	50%

**Division-Risk Management**

	<b>FY 07</b>	<b>FY 08</b>	<b>FY 09</b>
	<b>Historical</b>	<b>Estimated</b>	<b>Projected</b>
<b>SERVICES/MEASURES</b>			
<b>Workload/Demand</b>			
<b>Input</b>			
\$ Amount of Budget	\$ 41,398,793	\$ 41,224,007	\$ 38,107,617
# of FTE's	35	32	23
<b>Workload/Demand</b>			
# of new public liability claims	2,008	2,602	2,800
Program claim recoveries - public liability and workers' compensation	\$ 1,217,479	\$ 1,846,512	\$ 2,030,512
# of new workers' compensation claims	1,792	1,650	1,600
Closing Ratio - workers' compensation claims	99%	117%	119%
State experience modification rate	0.84%	0.84%	0.84%
Safety training / loss prevention scheduled meetings	34	86	104
<b>Efficiency</b>			
Same day contact - public liability claims	0.26%	0.73%	0.78%
Closing Ratio - public liability claims	102%	108%	111%
Avg. days pending to close for public liability claims	129.7	76.4	55.0

# CITY OF JACKSONVILLE, FLORIDA

## FINANCE

EXPENDITURES BY DIVISION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>ACCOUNTING DIVISION</b>					
PERSONNEL EXPENSES	2,738,634	3,096,384	3,192,541	96,157	3.1%
OPERATING EXPENSES	1,714,655	2,003,643	1,285,212	-718,431	-35.9%
CAPITAL OUTLAY	0	1	1	0	0.0%
DIVISION TOTAL	4,453,289	5,100,028	4,477,754	-622,274	-12.2%
<b>BUDGET DIVISION</b>					
PERSONNEL EXPENSES	732,282	813,093	915,056	101,963	12.5%
OPERATING EXPENSES	215,349	234,016	215,591	-18,425	-7.9%
CAPITAL OUTLAY	0	1	1	0	0.0%
DIVISION TOTAL	947,631	1,047,110	1,130,648	83,538	8.0%
<b>GENERAL EMPLOYEE PENSIONS</b>					
PERSONNEL EXPENSES	369,669	389,043	459,731	70,688	18.2%
OPERATING EXPENSES	2,268,750	9,235,684	10,802,182	1,566,498	17.0%
CAPITAL OUTLAY	0	1	1	0	0.0%
OTHER USES	-389,606	298,644	251,563	-47,081	-15.8%
DIVISION TOTAL	2,248,813	9,923,372	11,513,477	1,590,105	16.0%
<b>OFFICE OF THE DIRECTOR</b>					
PERSONNEL EXPENSES	3,346,736	1,535,246	1,810,242	274,996	17.9%
OPERATING EXPENSES	1,246,971	507,002	599,510	92,508	18.2%
CAPITAL OUTLAY	41,574	1	1	0	0.0%
GRANTS AND AIDS	15,500	0	0	0	0.0%
DIVISION TOTAL	4,650,781	2,042,249	2,409,753	367,504	18.0%
<b>RISK MANAGEMENT</b>					
PERSONNEL EXPENSES	964,872	1,624,611	1,705,695	81,084	5.0%
OPERATING EXPENSES	38,229,615	39,131,813	35,399,399	-3,732,414	-9.5%
CAPITAL OUTLAY	0	79,903	1	-79,902	-100.0%
OTHER USES	107,305	387,680	417,101	29,421	7.6%
DIVISION TOTAL	39,301,792	41,224,007	37,522,196	-3,701,811	-9.0%
<b>TREASURY</b>					
PERSONNEL EXPENSES	683,218	746,531	815,700	69,169	9.3%
OPERATING EXPENSES	901,878	727,899	922,466	194,567	26.7%
CAPITAL OUTLAY	3,652	1	1	0	0.0%
DEBT SERVICE	2,616,875	28,964,930	38,171,067	9,206,137	31.8%
OTHER USES	0	72,057,308	109,893,356	37,836,048	52.5%
DIVISION TOTAL	4,205,622	102,496,669	149,802,590	47,305,921	46.2%
<b>TOTAL EXPENDITURES</b>	<b>55,807,928</b>	<b>161,833,435</b>	<b>206,856,418</b>	<b>45,022,983</b>	<b>27.8%</b>

# CITY OF JACKSONVILLE, FLORIDA

## FINANCE

<b>AUTHORIZED POSITIONS</b>	<b>FY 07</b>	<b>FY 08</b>	<b>FY 09</b>	<b>Change</b>
ACCOUNTING DIVISION	50	51	49	-2
BUDGET DIVISION	40	11	11	0
GENERAL EMPLOYEE PENSIONS	6	6	7	1
OFFICE OF THE DIRECTOR	63	16	17	1
RISK MANAGEMENT	18	23	23	0
TREASURY	9	10	10	0

<b>PART TIME HOURS</b>	<b>FY 07</b>	<b>FY 08</b>	<b>FY 09</b>	<b>Change</b>
BUDGET DIVISION	51,851	1,040	1,040	0
GENERAL EMPLOYEE PENSIONS	0	0	1,080	1,080
OFFICE OF THE DIRECTOR	11,398	7,118	7,118	0
RISK MANAGEMENT	2,800	2,800	2,800	0
TREASURY	2,000	2,000	2,000	0

## CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT :</b>	Finance
<b>DIVISION:</b>	Accounting

### FUNCTION:

Provides quality accounting services and financial reports to other City departments, regulating agencies and citizens, in compliance with generally accepted accounting principles (GAAP) and City, State and Federal Laws.

### HIGHLIGHTS:

- The Accounting Division will now perform micro-filming duties, this responsibility transferred from the Information Technology Department
- The City received the Government Finance Officer's Association (GFOA) award of the Certificate of Achievement for Excellence in Financial Reporting for the City of Jacksonville FY 06-07 Comprehensive Annual Financial Report (CAFR).
- Received an Unqualified Opinion on the FY 06-07 Annual Audit.

### ANALYSIS:

#### Personnel Expenses

There was an increase of \$96,157 mostly due to the budgeted lapse and an increase in salaries provided for in union contract provisions that are in force through FY 09 and increases for employees that do not have a bargaining agreement covering salaries. There was a net decrease of two (2) positions that were eliminated during the FY 09 budget process, a Principal Internal Auditor position and a Central Payroll Technician, Senior. Because there was a change in the allocation methodology, Worker's Compensation also increased.

#### Operating Expenses

The decrease of \$718,431 in operational expenses is due to a change in the allocation method of Information Technology internal service charges.

#### Capital Outlay

No capital items are budgeted for FY 09.

# CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT:</b>	Finance
<b>DIVISION:</b>	Budget

## FUNCTION:

The Budget Office provides support services to general government departments in the development and execution of the Annual Budget, facilitates the implementation of administrative policy, and assists in continuously improving productivity and effectiveness.

## HIGHLIGHTS:

- The Budget Office will apply for the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award
- The Budget staff will attend training sessions to enhance their financial skills and discuss current market conditions
- Enhance and expand performance measures utilized by City departments to better manage their operations.
- Develop an annual budget in accordance with "best practices" in budgeting to fulfill the needs of our various customers including businesses and residents, investors in County bonds, and bond rating agencies, as evaluated through formal peer review of the annual budget document.
- Assist departments, agencies, and other offices in developing, managing, and monitoring budgets developed under the annual budget process and provide oversight to the capital projects in the City's capital budget and multi-year Capital Improvement Program to meet priorities of the government.
- Continue to streamline the budget submission process.
- Refine the billing structure for internal service funds.

## ANALYSIS:

### Personnel Expenses

There was a net increase of \$101,963 for personnel expenses due to a cost of living allowance and filling vacancies. Some of this expense is due to a budgeted lapse of \$29,888. Because there was a change in the allocation methodology, Worker's Compensation also increased. One (1) AMIO – Management and Budget Analyst position was eliminated during the FY 09 budget process.

### Operating Expenses

There is a decrease of \$18,425 in operational expenses, mostly due to a change in the allocation method of Information Technology internal service charges. Also, there were reductions in printing and binding, miscellaneous services and charges, and memberships and subscriptions.

### Capital Outlay

No capital items were budgeted for FY 09.

## CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT:</b>	Finance
<b>DIVISION:</b>	General City Employees Pension Fund Administration

### FUNCTION:

To administer the Pension Plans to insure retiree benefits are paid and to provide our constituents with a high degree of customer service by responding to customer inquiries in a timely, accurate, and professional manner. Assets will be managed to insure a reasonable growth rate is achieved with a prudent amount of risk, and consistent with the guidelines established within the Investment Policy Statement developed by the Plan Trustees.

### HIGHLIGHTS:

- The Pension Office will be transitioning to a new payroll system more conducive to the growing needs of our clients.
- A procedure manual is being developed, which will standardize Office functions, and result in more efficient processing of client requests.
- New Defined Contributions/Deferred Benefits will be enacted mid year.

### ANALYSIS:

#### Personnel Expenses

Personnel Expenses increased by \$70,688 due to the addition of a central payroll technician senior position transferred from the General Accounting Division. The increase is also due to the addition of 1,080 part-time hours (\$12,480) for a file clerk.

#### Operating Expenses

Operating Expenses increased by \$1,566,498 primarily due to higher consulting fees paid to money managers of the City's General Employee Pension investments.

#### Other Uses

Other Uses decreased by \$47,081 due to the decrease in the indirect cost allocation plan.

## CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT :</b>	Finance
<b>DIVISION:</b>	Office of the Director

### FUNCTION:

The Director's Office provides the financial, managerial and administrative support to its divisions to meet specific divisional goals as well as collective department goals.

### HIGHLIGHTS:

- Implementation of the new Defined Contribution option for the General Employees Pension Plan
- Assist with implementation of the Jacksonville Journey Program

### ANALYSIS:

#### Personnel Expenses

There was a net increase of \$274,996 in personnel expenses due to a cost of living allowance, filling two vacancies in the Office of Performance Auditing and transferring the Inspector General's position from the Office of the Mayor to the Finance Director's Office. Some of this personnel expense is due to a budgeted lapse of \$52,183 that was restored. Because there was a change in the allocation methodology, Worker's Compensation also increased.

#### Operating Expenses

There was an increase in operating expenses of \$92,508, mostly due to a change in internal service allocations for Information Technology and General Counsel fees.

#### Capital Outlay

No Capital items were budgeted for FY 09.

# CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT:</b>	Finance
<b>DIVISION:</b>	Risk Management

## **FUNCTION:**

Risk Management provides risk mitigation to the operating departments so that they can meet their mission and goals statements to the public, by providing cost efficient administration of their programs. The Miscellaneous Insurance Program provides various insurance coverages for the City of Jacksonville and the Self-Insurance Program provides the following coverages for the City: Worker's Compensation, General Liability, and Loss Prevention & Safety Training. Also, acts as an adviser to city government on insurance related matters.

## **HIGHLIGHTS:**

- Plan to broaden diversification of insurance syndicates in Bermuda, London, Munich, Paris, and Zurich who provide insurance coverage to the City
- Realign professional services and insurance coverages to be on a fiscal year basis
- Perform review of claims management system for functionality effectiveness and efficiency to support present and future needs.

## **ANALYSIS:**

### Personnel Expenses

There was an increase of \$81,084 mostly due to a cost of living adjustment, the City has budgeted a non-departmental lapse for the General Fund and other areas of the Finance Department. As a result of this lapse, \$48,754 in personnel expenditures was restored. Internal allocation methodology changed, which caused some activities to increase or decrease from the prior year.

### Operating Expenses

Operating expenses decreased by \$3,732,414 due to reductions in professional services expenses, a change in Information Technology allocation and a change in liability for both workers' compensation and general liability that is based on an actuarial study.

### Capital Outlay

There was a decrease of \$79,902 for office furniture, equipment and computer software/equipment. No capital items were budgeted for FY 09.

### Other Uses

The increase of \$29,421 represents the full Supervision Allocation and Indirect Costs for Risk Management

# CITY OF JACKSONVILLE, FLORIDA

**DEPARTMENT :** Finance

**DIVISION:** Treasury

## **FUNCTION:**

To measure and record cash, investment and debt activities for the City of Jacksonville. This division also contains the budget for the City's Banking Fund. The Banking Fund is a centralized source of financing for capital items and will save the City considerable amounts of interest expense based on the premise that the City can borrow money at a lesser rate than most installment or lease purchase agreements.

## **HIGHLIGHTS:**

- Address investment and debt financing issues caused by market disruptions.
- Continue enhancement of e-commerce initiatives
- Expand the city's use of the internet to communicate with secondary market participants

## **ANALYSIS:**

### Personnel Expenses

There was an increase of \$69,169 in personnel expense due to a cost of living allowance and a budgeted lapse of \$26,012 along with related insurance other benefit increases.

### Operating Expenses

The operating expense increase is primarily due to a \$182,444 in banking service charges. This is a cost associated with managing the banking fund that will be charged back to users.

### Debt Service

The Debt Service amount budgeted reflects the repayment of interest and principal on the amounts approved and borrowed by the Banking Fund for FY 09 as well as prior years. This amount is driven by the cost, life and inception of each project that is approved.

### Other Uses

Other Uses includes all new capital borrowing anticipated (loans) for the upcoming fiscal year. The additional borrowing is made up of \$94,341,750 for CIP projects, \$5,136,446 for ITD system development projects, \$6,882,500 for vehicle replacements, \$1,200,052 for Fire & Rescue department equipment and \$2,332,608 for Sheriff's Office equipment. Detail related to the CIP projects can be found in the Capital Projects section of this document.

**CITY OF JACKSONVILLE, FLORIDA**



# CITY OF JACKSONVILLE, FLORIDA

## FIRE AND RESCUE

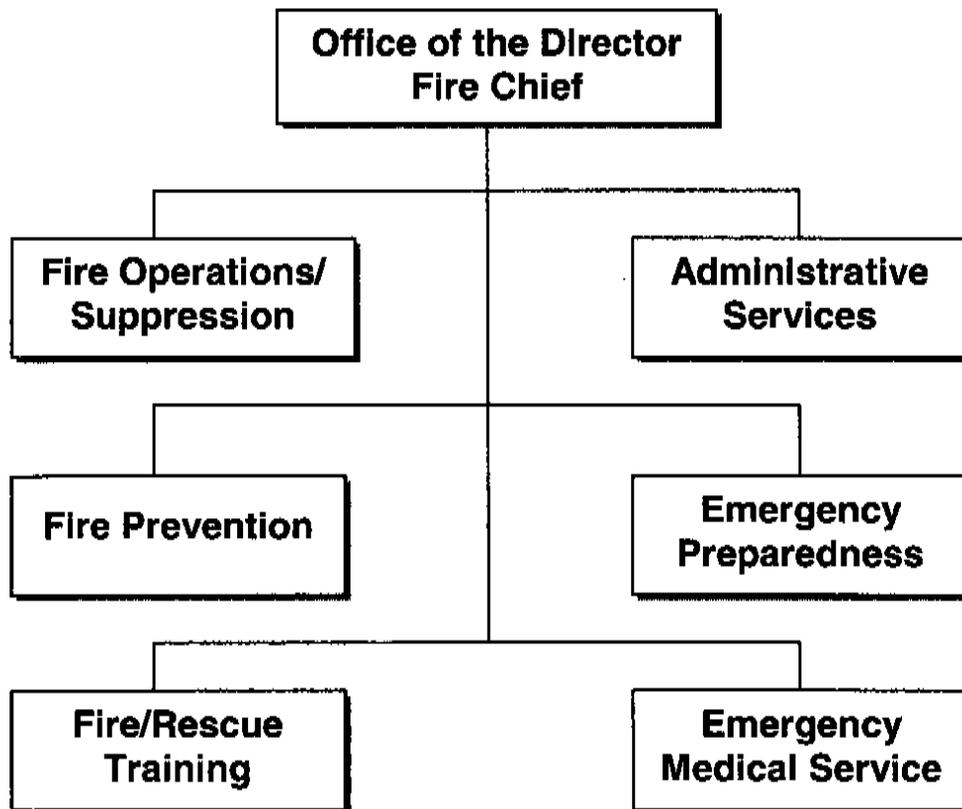
### DEPARTMENT VISION:

To move into the next century providing the finest in fire and EMS services by operating from modern facilities, utilizing the most effective vehicles, tools and equipment, providing our highly trained firefighters with state-of-the-art gear/clothing, and creating a work environment conducive to the highest standards of morale, safety, and professionalism.

### DEPARTMENT MISSION:

To preserve and protect the lives, property and environment of our community.

The Fire and Rescue Department consists of six divisions. The Emergency Preparedness Division provides the contingency planning necessary for the city to cope with and recover from natural and man-made disasters. The Fire Prevention Division provides a full array of fire prevention services including public education, fire inspections, arson investigations and plans review. The Training Division provides training, certification and re-certification from our state-of-the-art training facility. Along with fire suppression, pre-hospital medical care and transport the Fire Suppression and Emergency Medical Services Divisions also have various units available to respond to special emergency situations such as hazardous materials incidents and high angle rescue situations.



**CITY OF JACKSONVILLE, FLORIDA**

**Fire and Rescue**

**Division - Suppression**

	<b>FY 07</b>	<b>FY 08</b>	<b>FY 09</b>
	<b>Historical</b>	<b>Estimated</b>	<b>Projected</b>
<b>SERVICES/MEASURES</b>			
<b>Inputs</b>			
\$ amount of Budget	\$ 92,254,173	\$ 99,108,043	\$ 101,872,860
# of FTE's	941	930	907
<b>Workload/Demand</b>			
# of suppression calls	20,558	21,300	22,000
<b>Efficiency</b>			
\$ average per call	\$ 467.51	\$ 460.70	\$ 467.00

**Division - Rescue**

	<b>FY 07</b>	<b>FY 08</b>	<b>FY 09</b>
	<b>Historical</b>	<b>Estimated</b>	<b>Projected</b>
<b>SERVICES/MEASURES</b>			
<b>Inputs</b>			
\$ amount of Budget	\$ 29,059,741	\$ 30,110,420	\$ 32,705,824
# of FTE's	251	253	270
<b>Workload/Demand</b>			
# of EMS transport calls	44,580	48,900	51,000
<b>Efficiency</b>			
\$ average per call	\$ 315.11	\$ 320.10	\$ 325.50

**Division- Prevention**

	<b>FY 07</b>	<b>FY 08</b>	<b>FY 09</b>
	<b>Historical</b>	<b>Estimated</b>	<b>Projected</b>
<b>SERVICES/MEASURES</b>			
<b>Inputs</b>			
\$ amount of Budget	\$ 2,724,323	\$ 2,762,432	\$ 2,731,004
# of FTE's	24	23	24
<b>Workload/Demand</b>			
# of Building Inspections Conducted	8,411	8,500	8,600
# of Fire Investigations Performed	503	520	530
# of Public Education Presentations	602	640	680
# of Smoke Detectors Installed	293	315	345
# of Building Plans Reviewed	6,163	6,200	6,280
<b>Efficiency</b>			
\$ average per call	\$ 170.57	\$ 174.60	\$ 177.30

**90th Percentile Response Times by District**

North	8:07	8:10	8:10
North West	8:10	6:12	6:12
South West	7:13	7:15	7:15
Arlington	6:56	7:00	7:05
South East	7:26	7:30	7:35
Urban Core	4:03	4:05	4:05
<b>City Wide Response Times</b>	6:53	7:02	7:10

## CITY OF JACKSONVILLE, FLORIDA

### FIRE AND RESCUE

EXPENDITURES BY DIVISION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>ADMINISTRATIVE SERVICES</b>					
PERSONNEL EXPENSES	1,040,958	799,410	805,776	6,366	0.8%
OPERATING EXPENSES	2,130,672	2,157,089	719,205	-1,437,884	-66.7%
CAPITAL OUTLAY	0	1	395,001	395,000	0000.0%
DIVISION TOTAL	3,171,630	2,956,500	1,919,982	-1,036,518	-35.1%
<b>FIRE/RESCUE CAPITAL PROJECTS</b>					
OPERATING EXPENSES	18	0	0	0	
CAPITAL OUTLAY	190,861	770,000	2,000,000	1,230,000	159.7%
DIVISION TOTAL	190,879	770,000	2,000,000	1,230,000	159.7%
<b>EMERGENCY PREPAREDNESS</b>					
PERSONNEL EXPENSES	786,602	479,310	534,236	54,926	11.5%
OPERATING EXPENSES	497,194	679,915	763,938	84,023	12.4%
CAPITAL OUTLAY	0	1	1	0	0.0%
DIVISION TOTAL	1,283,796	1,159,226	1,298,175	138,949	12.0%
<b>FIRE OPERATIONS</b>					
PERSONNEL EXPENSES	79,873,507	85,029,597	89,953,269	4,923,672	5.8%
OPERATING EXPENSES	12,323,587	14,278,448	15,718,959	1,440,511	10.1%
CAPITAL OUTLAY	95,158	1	100,648	100,647	4700.0%
DIVISION TOTAL	92,292,252	99,308,046	105,772,876	6,464,830	6.5%
<b>FIRE PREVENTION</b>					
PERSONNEL EXPENSES	4,820,613	5,104,415	2,935,852	-2,168,563	-42.5%
OPERATING EXPENSES	1,328,387	954,206	324,401	-629,805	-66.0%
CAPITAL OUTLAY	14,355	1	22,902	22,901	0100.0%
DIVISION TOTAL	6,163,355	6,058,622	3,283,155	-2,775,467	-45.8%
<b>FIRE TRAINING</b>					
PERSONNEL EXPENSES	2,291,250	2,264,181	2,619,657	355,476	15.7%
OPERATING EXPENSES	408,506	684,883	700,755	15,872	2.3%
CAPITAL OUTLAY	9,900	1	1	0	0.0%
DIVISION TOTAL	2,709,655	2,949,065	3,320,413	371,348	12.6%
<b>DIRECTOR-FIRE ADMIN</b>					
PERSONNEL EXPENSES	2,597,184	1,844,001	2,213,256	369,255	20.0%
OPERATING EXPENSES	857,078	1,129,724	893,235	-236,489	-20.9%
CAPITAL OUTLAY	-1,461	1	1	0	0.0%
DIVISION TOTAL	3,452,801	2,973,726	3,106,492	132,766	4.5%
<b>RESCUE</b>					
PERSONNEL EXPENSES	24,947,357	25,579,778	28,899,304	3,319,526	13.0%
OPERATING EXPENSES	3,112,383	4,530,641	5,297,623	766,982	16.9%
CAPITAL OUTLAY	0	1	795,253	795,252	5200.0%
DIVISION TOTAL	28,059,741	30,110,420	34,992,180	4,881,760	16.2%
TOTAL EXPENDITURES	137,324,110	146,285,605	155,693,273	9,407,668	6.4%

## CITY OF JACKSONVILLE, FLORIDA

### FIRE AND RESCUE

AUTHORIZED POSITIONS	FY 07	FY 08	FY 09	Change
ADMINISTRATIVE SERVICES	15	12	12	0
EMERGENCY PREPAREDNESS	5	6	6	0
FIRE OPERATIONS	941	930	976	46
FIRE PREVENTION	69	67	29	-38
FIRE TRAINING	18	21	24	3
DIRECTOR-FIRE ADMIN	30	19	21	2
RESCUE	251	253	270	17

PART TIME HOURS	FY 07	FY 08	FY 09	Change
ADMINISTRATIVE SERVICES	920	920	0	-920
FIRE OPERATIONS	0	31,200	91,656	60,456
FIRE PREVENTION	1,320	1,320	0	-1,320
DIRECTOR-FIRE ADMIN	584	584	1,504	920
RESCUE	900	900	29,900	29,000

## CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT:</b>	Fire and Rescue
<b>DIVISION:</b>	Administrative Services

### FUNCTION:

The Administrative Services Division is responsible for maintaining facilities by performing needed station maintenance and repairs. Administrative Services assists in the location of new fire stations in high volume areas or where station conditions do not meet standards. This division also tracks services and performance of fleet vehicles as well as repair fire/rescue equipment. Administrative Services places the bids, assists in the awards and the procurement of supplies/services for the Fire and Rescue Department.

### HIGHLIGHTS:

- Purchase two new rescue units (R 54 & R 25), to be in service by January 2009
- Construction and replacement of Fire Station #26
- Purchase of Self Contained Breathing Apparatus (SCBA's), Extrication Equipment, and Gas Fans
- Purchase of Equipment for F9, Rescue 49, and Engine 16 (JIA)
- Dredging at Marine 1
- Construction of Fire Station #40
- Add Bay to Fire Station #14
- Add Storage Garage at # 4

### ANALYSIS:

#### Personnel Expenses

There was an increase of \$55,400 in salaries, taxes and insurance, but this increase was offset by a net decrease in expenses of \$49,034 in retirement contributions and worker's compensation insurance, 920 part-time hours were moved to the Office of the Director.

#### Operating Expenses

The \$1,437,884 decrease in ITD internal services expenses is due to a change in the allocation method used by the Information Technology Division for service charges.

#### Capital Outlay

There was an increase of \$395,000 for fire capital equipment. Items that will be purchased are extrication equipment, cut-off saws, ventilation fans, hydraulic jack and folding tanks.

## CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT:</b>	Fire and Rescue
<b>DIVISION:</b>	Capital Projects

### **FUNCTION:**

This division is used during the budget process to show banking fund or pay-as-you-go funding for capital projects associated with the Fire and Rescue Department that are included in the budget ordinance.

### **HIGHLIGHTS:**

Contract Administration will begin along with starting the construction of this facility.

#### Personnel Expense:

There are no personnel expenses.

#### Operating Expense:

There are no operating expenses other than capital related.

#### Capital Outlay:

The capital project budget amount of \$2,000,000 is to replace Fire Station #26, for construction of a 3-Bay Fire Station. The current station has been in service for more than 50 years and has become antiquated due to modern crew and equipment size. This replacement was recommended in the TriData Fire Station Location Report of 2001.

## CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT:</b>	Fire and Rescue
<b>DIVISION:</b>	Emergency Preparedness

### FUNCTION:

The Emergency Preparedness Division administers a community-wide program that encompasses the full range of emergency management for all hazards faced by our community. Emergency management embodies tasks and functions within disaster mitigation, preparedness, response and recovery. However, since the Dept of Homeland Security designated Jacksonville as part of the Urban Area Security Initiative (UASI) program, the Division continues to be responsible for managing and coordinating homeland security preparedness programs for a 13-county area. With a myriad of rules and regulations from both the federal and state side governing the program, the Division plays a major role in coordinating urban area preparedness to terrorism and catastrophic events.

### HIGHLIGHTS:

- Develop a comprehensive Recovery Plan designed to facilitate rapid recovery from a disaster.
- Secure funding for the 2009 UASI grant program.
- Increase applications and funding for mitigation projects.
- Begin planning process for renewal of EMAP accreditation due in 2010.
- Utilizing grant funds develop comprehensive Incident Management training program for Complex Command teams.
- Update the Duval County Comprehensive Emergency Management Plan.
- Update Interagency Coordination Procedures.
- Develop Interagency Coordination Procedures (ICP's) for Liaison and Government Closings.

### ANALYSIS:

#### Personnel Expenses

There was an increase of \$54,926 in personnel expenses of which \$11,234 of this increase is attributed to a non-departmental lapse. Other increases represent a 2% cost of living allowance.

#### Operating Expenses

The \$84,023 increase is due to a change in the allocation method used by the Information Technology Division for service charges.

#### Capital Outlay

No capital items were budgeted for FY 09.

## CITY OF JACKSONVILLE, FLORIDA

**DEPARTMENT:** Fire and Rescue

**DIVISION:** Fire Operations

### **FUNCTION:**

Fire Operations is responsible for minimizing the loss of life and property resulting from fires and other disasters through fire suppression.

### **HIGHLIGHTS:**

- April 2009 will see the addition of Ladder 31 to the Westside of the city at Station 31 (5527 Hillman Dr.) which has been needed for quite some time. With only two Ladder companies serving this area and one of those coming from near downtown, response times for ladders and the ability to perform ladder functions will be greatly improved in this response area.
- Funding for a CAD replacement has been obtained and this will enhance the ability of Fire and Rescue dispatchers to more effectively and efficiently dispatch the necessary assistance to requests for service city-wide.
- Ladder 28 (9200 Hogan Rd.) has been relocated to Station 50 (12701 Beach Blvd.) only while the construction of new Station 28 is being completed. Once it is finished, Ladder 28 will return to Station 28.
- Added 59,136 hours to further improve the JFRD Cadet program.

### **ANALYSIS:**

#### Personnel Expenses

There was a net increase of \$4,923,672 in personnel expenses of which \$2,928,772 is attributed to a non-departmental lapse and a realignment of 38 Communication positions from the Fire Prevention Division to Fire Operations. Also, funding for salaries and benefits for 15 FTE's for a new Ladder Company contributed to this increase. Part-time hours increased by 60,456 hours due to the addition of more cadet classes and a transfer of 1,320 hours from Fire Prevention.

#### Operating Expenses

The \$1,440,511 operational increase is partially due to transferring the Communications operational expenses from Fire Prevention to Fire Operations and a change in how the Information Technology services charges are allocated.

#### Capital Outlay

There is a \$100,647 increase for capital funds; a majority of the funds are allocated for Fire Operations at the Jacksonville International Airport.

## CITY OF JACKSONVILLE, FLORIDA

**DEPARTMENT:** Fire and Rescue

**DIVISION:** Fire Prevention

### **FUNCTION:**

The Fire Prevention Division performs fire and life safety building inspections; reviews new construction plans for fire code compliance, conducts fire and life safety public education programs and investigates fires for origin and cause determination.

### **HIGHLIGHTS:**

- Computer equipment in the plans review section will be upgraded to enable staff to review construction documents electronically. The goal is to have paperless submissions.
- The division will begin experimenting with a hand held electronic device to assist in the fire inspection process.
- The public education section has a goal of contacting more than 70,000 persons with a fire safety message, a 10% increase.

### **ANALYSIS:**

#### Personnel Expenses

There was a net decrease of \$2,168,563 due to 38 positions that were realigned to the Fire Operations Division along with 1,320 part-time hours.

#### Operating Expenses

There was a net decrease of \$629,805 due to 38 positions being transferred to the Fire Operations Division.

#### Capital Outlay

There was an increase of \$22,901 in capital for laptops for fire inspectors.

## CITY OF JACKSONVILLE, FLORIDA

**DEPARTMENT:** Fire and Rescue

**DIVISION:** Fire Training

### **FUNCTION:**

The Jacksonville Fire and Rescue Training Division provides state of the art training, education and certification to all personnel necessary to insure the Fire and Rescue department remains competent, efficient and effective in providing the citizens and visitors of Duval county with cutting edge delivery of emergency services.

### **HIGHLIGHTS:**

- The Training Division, through an appointed career advisor, will assist the employee seeking to fulfill promotion requirements and educational opportunities through the newly implemented Professional Growth and Development Plan.
- EMS and Paramedic training will increase due to the influx of paramedics as outlined in the Professional Growth and Development Plan.
- Development Program: create and implement a JFRD advanced paramedic program to ensure that all paramedics with the department are able to provide a high level of quality service to the citizens and visitors to Jacksonville.
- New systems and policies have been established to ensure that all JFRD personnel remain current with all their certifications and training.
- Development Program: Create and implement a Safety Officer program that will provide an in-depth training program for any officer candidate to receive instruction regarding safety issues at emergency incidents.
- Continue to guide, instruct, and prepare future JFRD employees through a vigorous minimum standards and recruit training courses offered at the Training Academy.

### **ANALYSIS:**

#### Personnel Expenses

There was a net increase of \$355,476 of which \$51,446 is attributed to a budgeted non-departmental lapse. Three (3) positions were transferred to Fire Training, one became an Audio Visual Production Specialist and the other two are firefighter positions.

#### Operating Expenses

The increase of \$15,872 is due to an increase because of a change in insurance allocation and also a change in how the Information Technology services charges are allocated.

#### Capital Outlay

There is no capital budgeted for FY 09.

## CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT:</b>	Fire and Rescue
<b>DIVISION:</b>	Office of the Director / Administration

### FUNCTION:

The Office of the Director provides leadership and management support to all of the Divisions within the Fire and Rescue Department. It includes human resources, recruiting, payroll, general administrative, budgeting and planning functions. It also provides support in the areas of media relations, health and wellness, logistics, technological advancement and quality control.

### HIGHLIGHTS:

- The 10-Year TriData Implementation Plan was approved by City Council which authorizes capital improvements and service enhancements as recommended in the TriData Study of 2006. This plan will authorize funding in the FY 2009 Budget and beyond to build 8 new Fire Stations equipped with Engine and Rescue Companies, replace or relocate seven existing stations, add 6 full-time and 2 peak-time rescue units, add 4 additional Ladder Companies, 2 additional Marine units, 4-person minimum staffing for 23 Engine Companies.
- The Professional Growth and Development Plan will be implemented with new incentive rates and promotional requirements for each uniformed position in the JFRD.
- Continue to develop a comprehensive recruitment program that ensures a diverse pool of eligible candidates for firefighter so that the workforce is reflective of the City's diverse population.
- Continue to expand the Department's Firefighter Cadet Program.
- Continue to improve and automate paper processes within the Department.

### ANALYSIS:

#### Personnel Expenses

There was a net increase of \$369,255 of which \$39,008 is attributed to a budgeted non-departmental lapse. Two (2) positions were transferred to the Office of the Director from Fire Operations and 920 hours were transferred from Administrative Services. The remaining increase represents cost of living allowance.

#### Operating Expenses

The decrease of \$236,489 is due to a change in the method of allocating information technology charges. Also, there was a reduction in the public buildings service charge.

#### Capital Outlay

No capital is budgeted for FY 09.

# CITY OF JACKSONVILLE, FLORIDA

**DEPARTMENT:** Fire and Rescue

**DIVISION:** Rescue

## **FUNCTION:**

To deliver the highest quality pre-hospital medical care and to minimize loss of life, and property through the suppression of fire and containment of hazardous materials incidents. To process calls for emergency assistance in a quick and effective manner as to reduce the response time to the citizens of Jacksonville.

## **HIGHLIGHTS:**

- AutoPulse CPR device are being added to all 32 Rescue units. This device will provide consistent compressions with improved blood flow to vital organs to all victims experiencing Sudden Cardiac Arrest (SCA).
- Adding two (2) new Rescue Units beginning January 2009 (Rescues 25 & 54). This will help in reducing response times and increase overall EMS coverage.
- Adding New Cardiac Monitors to all ALS, BLS, and support vehicles.
- 12 Lead ECG transmissions to all area hospitals.
- Adding Panasonic Toughbook laptops to all response vehicles.
- Rescue personnel will begin to capture signatures in compliance with Federal Law for reimbursement regarding Medicare patients who are transported.
- Adding Bone Injection Device (EZ-IO) to all Rescue units. This will help Paramedics gain vascular access on all patients regardless of the circumstances.

## **ANALYSIS:**

### Personnel Expenses

There was an increase of \$3,319,526 for salaries and benefits of which a portion of this expense is for Rescue Units 25 and 54 which will become operational in January 2009 and utilize 14 positions to staff the new units. A cost of living allowance was budgeted and \$552,019 is budgeted as part of a non-departmental lapse.

### Operating Expenses

The increase of \$766,982 is mostly due to a change in the method of allocating information technology charges to departments. Also, there was an increase for clothing allowance and other operating supplies.

### Capital Outlay

There is an increase of \$795,252 in the budget for capital items. Forty AutoPulse CPR/compression devices will be purchased to assist EMS units with aide to patients. Also, new equipment will be purchased for the new rescue units.

# CITY OF JACKSONVILLE, FLORIDA

## GENERAL COUNSEL

### DEPARTMENT VISION:

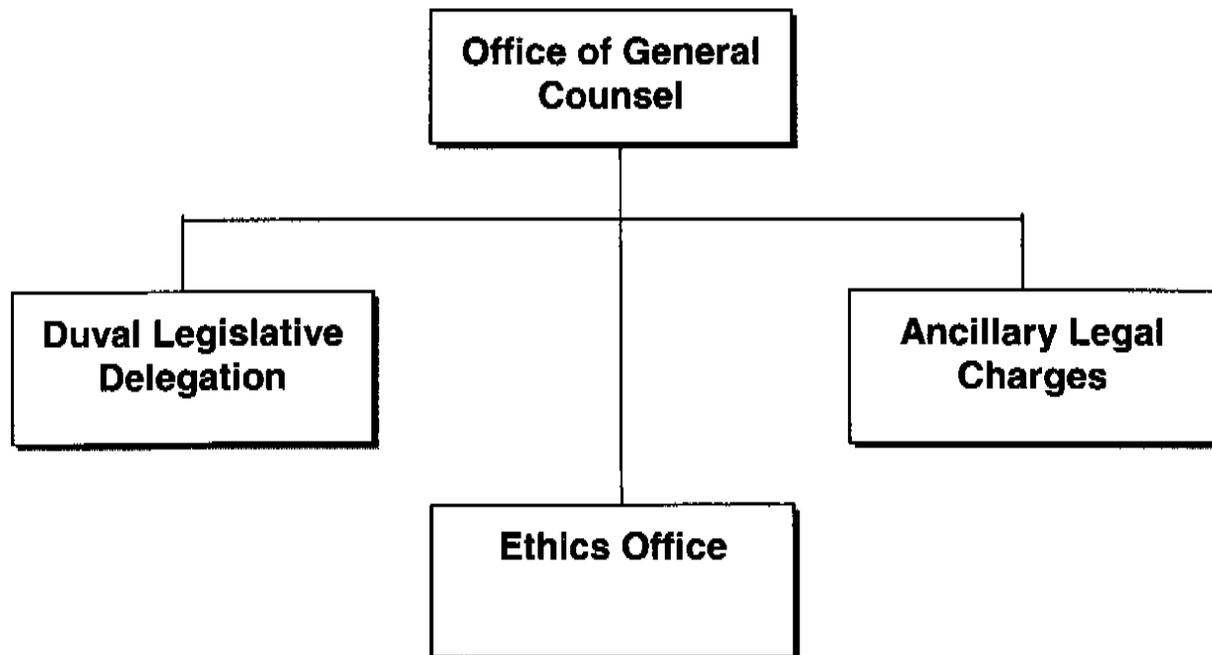
To be one of the best, most progressive and modern law firms in the State of Florida.

Accomplishment of this Vision will be assisted by:

- Hiring and retaining exceptional legal talent.
- Utilizing modern technology to improve quality and lower costs.
- Further developing paralegal and Municipal Law Clinic services.
- Providing specialized expertise in various practice areas.
- Providing cost effective, efficient legal services.
- Developing an awareness of the importance of utilizing legal service on the "front-end" to avoid legal problems.

### DEPARTMENT MISSION:

To provide the highest quality legal services to the City of Jacksonville and its Independent Agencies.



## CITY OF JACKSONVILLE, FLORIDA

### GENERAL COUNSEL

EXPENDITURES BY DIVISION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>ANCILLARY LEGAL CHARGES</b>					
OPERATING EXPENSES	581,866	350,000	420,346	70,346	20.1%
DIVISION TOTAL	581,866	350,000	420,346	70,346	20.1%
<b>ETHICS OFFICE</b>					
PERSONNEL EXPENSES	33,771	45,892	81,783	35,891	78.2%
OPERATING EXPENSES	9,160	11,124	17,285	6,161	55.4%
CAPITAL OUTLAY	0	1	1	0	0.0%
DIVISION TOTAL	42,931	57,017	99,069	42,052	73.8%
<b>OFFICE OF GENERAL COUNSEL</b>					
PERSONNEL EXPENSES	6,995,865	7,120,573	7,653,175	532,602	7.5%
OPERATING EXPENSES	3,030,985	1,139,158	1,220,997	81,839	7.2%
CAPITAL OUTLAY	0	1	1	0	0.0%
OTHER USES	258,846	249,267	252,284	3,017	1.2%
DIVISION TOTAL	10,285,695	8,508,999	9,126,457	617,458	7.3%
<b>DUVAL LEGISLATIVE DELEGATION</b>					
PERSONNEL EXPENSES	73,111	109,868	63,588	-46,280	-42.1%
OPERATING EXPENSES	24,557	28,500	25,480	-3,020	-10.6%
CAPITAL OUTLAY	0	1	1	0	0.0%
DIVISION TOTAL	97,667	138,369	89,069	-49,300	-35.6%
TOTAL EXPENDITURES	11,008,159	9,054,385	9,734,941	680,556	7.5%

AUTHORIZED POSITIONS	FY 07	FY 08	FY 09	Change
ETHICS OFFICE	1	1	1	0
OFFICE OF GENERAL COUNSEL	72	72	74	2
DUVAL LEGISLATIVE DELEGATION	2	2	2	0

PART TIME HOURS	FY 07	FY 08	FY 09	Change
OFFICE OF GENERAL COUNSEL	2,600	2,600	2,600	0

## 2008-2009 ANNUAL BUDGET

## CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT:</b>	General Counsel
<b>DIVISION:</b>	Ancillary Legal Charges

### FUNCTION:

Ancillary legal charges are the external professional legal fees and costs incurred in litigation and transactional representation including but not limited to: court reporters, experts, special counsel, witness fees, deposition fees and other costs associated with providing legal representation.

From its inception, the Ancillary Legal Charges account provided a clearing house for the payment of litigation and professional services to the Consolidated Government.

All charges are scrutinized and approved, and all services are monitored and overseen by the Office of General Counsel.

### HIGHLIGHTS:

- Special Counsel will provide legal services relative to City claims against Seminole County and the St. John's River Water Management District regarding the removal of water from the St. Johns River.
- Special Counsel will represent the City regarding an attorney's fee dispute and insurance claims coverage claims in the toxic tort ash site litigation.

### ANALYSIS:

#### Operating Expenses

The increase in operating expenses is primarily based upon an additional \$50,000 need for professional services to provide for the retention of special counsel to enable the City to protect its rights and reduce substantial injury that may be caused by the St. Johns River Water Management District granting Seminole County Environmental Services for the Yankee Lake withdrawal. Likewise, additional deposition and subpoena costs will be necessary to address the environmental concerns relative to protecting the City's rights to the St. Johns River.

## CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT:</b>	General Counsel
<b>DIVISION:</b>	Ethics Office

### FUNCTION:

The Ethics Office and the Ethics Officer have been established pursuant to Chapter 602 of the Ordinance Code, and by Executive Order of the Mayor.

The purposes of the Ethics Office and Ethics Officer are to ensure compliance with the many rules and regulations established by state and local law; and to expand training to and awareness of City employees as to their need to make legal, enlightened, and morally responsible choices in their relationships with others, their public/private interactions.

The Ethics Office and the Ethics Officer work in coordination with the Ethics Commission, the Office of General Counsel, Departmental Ethics Officers, and the leadership of the various branches and agencies of government, to assure more transparency and trust in government, and to encourage ethical and responsible decision making. The Ethics Office and the Ethics Officer monitor a City-wide hotline to help identify, address, root out, or explain behavior that raises appearances of impropriety in government.

The Ethics Office and the Ethics Officer are administratively housed in the Office of General Counsel for fiscal management purposes.

### HIGHLIGHTS:

- Expand public relations campaign on Ethics.
- Establish additional resources for employees to receive assistance with ethics issues.

### ANALYSIS:

#### Personnel Expenses

The increase in personnel expenses relates solely to the appointment of an Ethics Officer as compared to an Ethics Coordinator. The appointment of an Ethics Officer more fully meets the administrative and operating requirements of the Ethics Office.

#### Operating Expenses

The increase in operating expenses is primarily in the area of internal service allocations. Specifically, the Ethics Office was provided with a budget for computer and technology support as well as a support for a wireless communication device.

# CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT:</b>	General Counsel
<b>DIVISION:</b>	Office of General Counsel

## **FUNCTION:**

The Office of General Counsel provides legal services to all Departments, Agencies, Independent Authorities and elected officials of the City of Jacksonville, including document drafting and review, advice, counsel and advocacy and the prosecution and defense of claims or positions.

The operations of the Office of General Counsel and the services it provides are divided into the following specialty areas: Government Operations and Commercial Law, Real Estate and Procurement Law, Land Use and Environmental Law, Legislative Affairs, General Litigation, and Tort Litigation.

## **HIGHLIGHTS:**

- Two (2) additional Assistant General Counsel positions, funded from Independent Agency revenues, are intended to address the growing and complex legal needs of the Independent Agencies.
- Continued focus on providing front-end participation in City negotiations and initiatives for the purposes of avoiding legal exposure and multi-million dollar liability.

## **ANALYSIS:**

### Personnel Expenses

The increase in personnel expenses is attributable to the addition of two (2) Assistant General Counsel positions. The Assistant General Counsel positions are necessary to address growing and complex legal needs of the Independent Agencies. In addition, beginning in FY 09, the City has budgeted a non-departmental lapse for the various Departments in the General Fund as well as subfunds that receive significant transfers from the General Fund.

### Operating Expenses

The increase in operating expenses is primarily attributed to an increase in the internal services allocation related to technology and wireless communications support.

### Other Uses

Expenses associated with the category of Other Uses are comprised solely of indirect costs allocated from general government supporting functions. In terms of the Office of General Counsel such indirect costs primarily relate to support provided by the Finance Department, Central Operations, Public Buildings, Office of the Mayor and City Council.

# CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT:</b>	General Counsel
<b>DIVISION:</b>	Duval Legislative Delegation

## **FUNCTION:**

The Duval Legislative Delegation Office is a support office for those State Senators and Representatives serving Duval County. The Office provides services to all departments, agencies, independent agencies and elected officials of the City of Jacksonville, citizens and state legislators, including document drafting and review, coordinating and scheduling of events, planning of school field trips and participation at various functions. The Office serves as an effective liaison between the citizens and government of the City of Jacksonville and Duval County's elected state officials.

## **HIGHLIGHTS:**

- Process proposed local bills for proper Charter codification for the 2009 Legislative Session.
- Enhance the Duval Legislative Delegation's website in terms of the tracking of appropriations/ CBIRs (Community Budget Issue Requests), local and general legislation through the State legislative process.

## **ANALYSIS:**

### Personnel Expenses

The decrease in personnel expenses is solely attributable to the Delegation Secretary's position being unfunded for FY 09. The Delegation Secretary's tasks and duties will be absorbed within the roles and responsibilities of the Delegation Coordinator. In addition, beginning in FY 09, the City has budgeted a non-departmental lapse for the various Departments in the General Fund as well as subfunds that receive significant transfers from the General Fund.

### Operating Expenses

The decrease is attributable to reducing the amount of operating costs required to perform the functions of the Duval Legislative Delegation Office. Although internal services allocations increased by \$5,051 as compared to FY 08, the overall reduction in the level of operating costs equated to \$8,071 which accounts for the overall net decrease in this category. The two most notable decreases in operating expenses relate to budgetary reductions in the amount of \$3,000 and \$1,960 for Travel Expense and Printing and Binding respectively.

# CITY OF JACKSONVILLE, FLORIDA

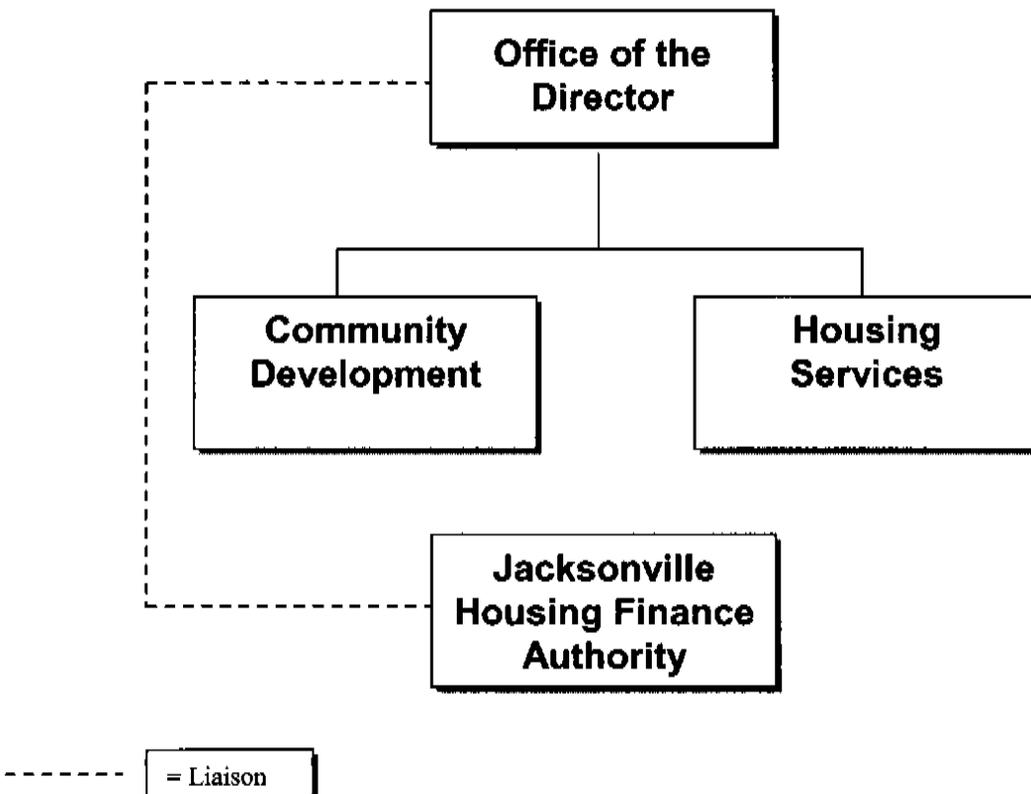
## DEPARTMENT OF HOUSING AND NEIGHBORHOODS

### DEPARTMENT VISION:

The Housing and Neighborhoods Department helps ensure affordable housing fairly and equitably for people who require it. It also fosters community development and resident involvement in neighborhoods and administers the Northwest Jacksonville Economic Development Fund (NWJEDF).

### DEPARTMENT MISSION:

Through coordinated outreach efforts, the department opens lines of communication between government and Jacksonville's many diverse neighborhoods. Our staff members assist neighborhoods in reaching common goals and identifying and meeting individual needs through empowerment training, legislation, enforcement, direct services, information and two-way communications and through citywide activities which bring our citizens together.



**CITY OF JACKSONVILLE, FLORIDA**

**Housing**

<b>SERVICES/MEASURES</b>	<b>July 1, 2006 - Sept 30, 2007 (1)</b>	<b>Fiscal Year '08 - '09 (2)</b>
<b>Inputs</b>		
\$ amount of budget	\$ 20,664,065	\$ 20,297,280
# FTE	45	46
<b>Workload/Demand</b>		
# of persons receiving down payment assistance	229	162
# of persons assisted through first-time mortgage program	111	84
# of real estate parcels conveyed dedicated to new housing	26	5
# of Community Housing Development Organizations assisted	12	12
# of not-for-profit & for-profit building developers other than CHDOs assisted with homeownership	2	3
# of not-for-profit & for-profit building developers other than CHDOs assisted with rental projects	2	3
# of households receiving rehabilitation assistance	667	109
# of referrals made to prevent foreclosures	did not track	75
# of small business applications received for the NW Economic	9	5
# of environmental hazard sites remediate	1	1
# of sites identified for remediation	2	3
# of failing septic systems repaired	23	17
# of septic systems abandoned and homes connected to city sewer	80	65
# of persons receiving emergency assistance	85	85
# of persons assisted through HOPWA program	1,168	1,545
# of preventative crime programs established	new program	10
# of persons assisted through crime prevention programs	new program	500
# of units monitored for long term affordability	did not track	150
<b>Efficiency</b>		
% of SHIP and HOME funds available for down payment assistance spent	2%	21%
% of JHFA single-family mortgage revenue bonds spent	100%	100%
Total HOME \$ spent on Community Housing Development Organizations	20%	26%
% of SHIP and CDBG funds spent on rehabilitation assistance	69%	59%
% of funds spent on rental unit housing	6%	5%
Total \$ spent on public facility improvements	did not track	\$ 1,300,000
Total \$ spent on physical infrastructure projects	did not track	\$ 104,200
Total \$ spent on public service activities	did not track	\$ 1,000,000
% of Town Center projects completed through Phase 2	35%	33%
Total \$ spent on Town Centers	\$ 766,134	\$ 731,250
% of small business approved for NW Econ. Dev. Fund	55%	50%
% of NW Econ. Dev. Fund projects completed	40%	50%
% of active internal file audits	new program	50%
% of reduction in journal entries	did not track	10%
Value of real estate lots conveyed	\$ 184,772	\$ 35,000
# of total units produced by Community Housing Development Organizations	36	36
# of total homeownership units produced by for-profit & not-for-profit building developers other than CHDOs	35	35
# of total rental units produced by for-profit & not-for-profit building developers other than CHDOs	75	75
# of park and neighborhood center projects completed	5	3
# of neighborhood physical infrastructure projects completed	0	1
# of Town Centers completed through Phase 2	6	5

(1) For research purposes 15 months was used - information was gathered from budgets, '06-'07 CAPEP and the SHIP annual report

(2) Going forward the city's fiscal year will be used for reporting

## CITY OF JACKSONVILLE, FLORIDA

### JACKSONVILLE HOUSING FINANCE AUTHORITY

EXPENDITURES BY DIVISION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
JHFA ADMINISTRATION					
PERSONNEL EXPENSES	21,467	36,902	127,875	90,973	246.5%
OPERATING EXPENSES	641,863	291,798	241,904	-49,894	-17.1%
CAPITAL OUTLAY	13,818	13,818	1	-13,817	-100.0%
GRANTS AND AIDS	1,039	0	0	0	
OTHER USES	29,225	29,225	191,842	162,617	556.4%
DIVISION TOTAL	707,413	371,743	561,622	189,879	51.1%
<hr/>					
TOTAL EXPENDITURES	707,413	371,743	561,622	189,879	51.1%

AUTHORIZED POSITIONS	FY 07	FY 08	FY 09	Change
JHFA ADMINISTRATION	0	0	1	1

PART TIME HOURS	FY 07	FY 08	FY 09	Change
JHFA ADMINISTRATION	2,080	2,080	2,080	0

# CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT :</b>	Jacksonville Housing Finance Authority
<b>DIVISION:</b>	JHFA Administration

## **FUNCTION:**

The Jacksonville Housing Finance Authority (JHFA) was created for the purpose of addressing affordable housing needs in the City of Jacksonville by stimulating the construction and rehabilitation of housing through the use of public financing. The JHFA is empowered to alleviate the shortage of affordable residential housing and to provide capital for investment in such facilities for low, moderate or middle income families and persons anywhere within the City of Jacksonville through the issuance of its revenue bonds (*subject to legislative approval*).

## **HIGHLIGHTS:**

- In the year ending September 30, 2008, the JHFA authorized \$73,500,000 in multi-family mortgage revenue bonds which remained unissued at the close of the fiscal year. The bond allocation for calendar year 2009 is anticipated to be just under \$40,000,000.
- Beginning with fiscal year 2009, the JHFA will be coordinating its activities with the Jacksonville Housing and Community Development Commission (JHCDC) to assist with the implementation of the Housing and Economic Recovery Act of 2008. Implementation of the provisions of the Act are anticipated to begin as early as January of 2009. The exact methods of participation are currently being developed by the Housing and Neighborhoods Department.

## **ANALYSIS:**

### Personnel Expenses

The Jacksonville Housing Finance Authority had an increase of one (1) position added for FY 09 that accounts for the increase in Personnel Expenses. In addition, 2,080 part time hours and funding were reauthorized.

### Operating Expenses

Operating Expenses incurred a net reduction in expenditures of \$49,894. The reductions were the result of various categories such as decreases in Travel and Per Diem (\$22,250), Other Current Charges and Obligations (\$46,940), Office Supplies (\$250), Books, Publications, Subscriptions, Membership (\$4,260). The reductions were offset by increases in Internal Service Allocations (\$9,132), Rentals and Leases (\$5,000), Printing and Binding (\$1,000), Promotional Activities (\$1,000), Professional Services (\$7,100) and Insurance (\$574).

### Capital Outlay

Capital Outlay was reduced by \$13,817 because there are no needed improvements to capital assets in the current location of the employees of the Finance Authority.

### Other Uses

The change in Other Uses occurred because General Government Indirect costs were reduced (\$29,225) and a Supervision Allocation (\$191,842) was added to account for the administrative overhead performed by the Housing Services Division for The Jacksonville Housing Finance Authority.

## CITY OF JACKSONVILLE, FLORIDA

### HOUSING

EXPENDITURES BY DIVISION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>COMMUNITY DEVELOPMENT</b>					
PERSONNEL EXPENSES	638,651	743,236	233,477	-509,759	-68.6%
OPERATING EXPENSES	225,481	633,580	35,931	-597,649	-94.3%
CAPITAL OUTLAY	3,438	16,500	0	-16,500	-100.0%
GRANTS AND AIDS	2,364,446	2,818,880	575,000	-2,243,880	-79.6%
OTHER USES	162,851	119,589	0	-119,589	-100.0%
DIVISION TOTAL	3,394,867	4,331,785	844,408	-3,487,377	-80.5%
<b>HOUSING SERVICES</b>					
PERSONNEL EXPENSES	791,330	743,774	0	-743,774	-100.0%
OPERATING EXPENSES	117,103	275,879	0	-275,879	-100.0%
GRANTS AND AIDS	3,280,254	2,608,781	0	-2,608,781	-100.0%
OTHER USES	-5,397,692	5,266,739	0	-5,266,739	-100.0%
DIVISION TOTAL	-1,209,004	8,895,173	0	-8,895,173	-100.0%
<b>OFFICE OF THE DIRECTOR</b>					
PERSONNEL EXPENSES	868,544	755,015	0	-755,015	-100.0%
OPERATING EXPENSES	498,210	282,867	0	-282,867	-100.0%
OTHER USES	6,393	92,255	0	-92,255	-100.0%
DIVISION TOTAL	1,373,147	1,130,137	0	-1,130,137	-100.0%
TOTAL EXPENDITURES	3,559,010	14,357,095	844,408	-13,512,687	-94.1%

AUTHORIZED POSITIONS	FY 07	FY 08	FY 09	Change
COMMUNITY DEVELOPMENT	18	14	4	-10
HOUSING SERVICES	14	13	0	-13
OFFICE OF THE DIRECTOR	12	12	0	-12

PART TIME HOURS	FY 07	FY 08	FY 09	Change
COMMUNITY DEVELOPMENT	8,944	8,944	0	-8,944
OFFICE OF THE DIRECTOR	2,080	2,080	0	-2,080

## CITY OF JACKSONVILLE, FLORIDA

**DEPARTMENT:** Housing and Neighborhoods

**DIVISION:** Community Development

### **FUNCTION:**

The Community Development Division supports neighborhood development in the city and assists with a variety of structural and organizational improvements. The division rehabilitates and redevelops slums and blighted areas, fosters town center initiatives and is responsible for relocating people displaced by these activities. The division also coordinates activities with six Citizen's Planning Advisory Committee (CPACs). The division administers the Community Development Block Grant (CDBG) program awarded annually to the City of Jacksonville through the U.S. Department of Housing and Urban Development (HUD).

CDBG program funds are sub-granted annually to public and private non-profit agencies that are responsible for developing and implementing programs that principally benefit low and moderate-income citizens or aid in the prevention or elimination of slums and blight. Awards are made to projects that best meet program eligibility requirements and address prioritized needs.

### **HIGHLIGHTS:**

- Budget request totals \$20,222,280 in grant funds.
- Departmental expenditures will support the following activities: Public Service, Public Facilities, Code Enforcement, Economic Development, Community Development and Housing Development.

### **ANALYSIS:**

#### Personnel Expenses

Personnel Services decreased because of the removal of 10 positions from the budgeted community development block grant area. The positions were reauthorized under different legislation, and four (4) positions remained in the budget.

#### Operating Expenses

Operating Expenses declined due to the removal of positions and operational expenditures from the approved budget.

#### Capital Outlay

No additional funding was needed in FY 09 for capital expenditures.

#### Grants and Aids

The Grants and Aids approved budget reflects \$75,000 in public service grants of which half is budgeted for two local non-profits (Clara White Mission and Catholic Charities). The remaining \$500,000 is budgeted for a Jacksonville Journey initiative to eliminate crime havens. This will be accomplished by creating targeted housing, neighborhood stabilization and beautification projects with the funding.

#### Other Uses

Other Uses represents a CDBG grant match for the City of Jacksonville's Adult Services program.

## CITY OF JACKSONVILLE, FLORIDA

**DEPARTMENT :** Housing and Neighborhoods

**DIVISION:** Housing Services

### **FUNCTION:**

The Housing Services Division administers and operates Jacksonville's affordable housing program. The division is designated as the official housing agency for the city for affordable housing. It administers the following funds: State Housing Initiative Partnership (SHIP), Community Development Block Grant (CDBG), Housing Opportunities-Persons with AIDS/HIV (HOPWA), Emergency Shelter Grants (ESG), and all other similar matters except those for which the Jacksonville Housing Authority is responsible. An 11-member Housing Commission advises, oversees and provides guidance to the division.

### **HIGHLIGHTS:**

- All Housing budget request totals \$20,222,280 in grant funds.
- Departmental expenditures will support the following activities: Public Service, Public Facilities, Code Enforcement, Economic Development, Community Development and Housing Development.

### **ANALYSIS:**

In FY 09 revenues, expenditures and positions for the Housing Services Division were removed from the Mayor's proposed annual budget, and appropriated under separate legislation.

## **CITY OF JACKSONVILLE, FLORIDA**

<b>DEPARTMENT :</b>	Housing and Neighborhoods
<b>DIVISION:</b>	Office of the Director

**FUNCTION:**

Provide the Jacksonville Housing Department and the Jacksonville Housing Finance Authority with administrative and fiscal support necessary to carry out their respective duties and responsibilities.

**ANALYSIS:**

In FY 09 revenues, expenditures and positions for the Office of the Director Division were removed from the Mayor's proposed annual budget, and appropriated under separate legislation.

# **CITY OF JACKSONVILLE, FLORIDA**

## **INFORMATION TECHNOLOGY**

### **DEPARTMENT VISION:**

Building strategic relationships and delivering customer-focused solutions via value-based IT services and support.

### **DEPARTMENT MISSION:**

- To operate, maintain and safeguard the City of Jacksonville's technology infrastructure
- To complete projects and services on time with no problems that improve their business processes and service delivery to the Citizens of Jacksonville

**Information  
Technology**

# CITY OF JACKSONVILLE, FLORIDA

## INFORMATION TECHNOLOGY

SERVICES/MEASURES	FY 07 Historical	FY 08 Estimated	FY 09 Projected
<b>Inputs</b>			
\$ amount of budget	\$ 43,140,154	\$ 53,352,770	\$ 47,947,041
# FTE	215	200	159
<b>Workload/Demand</b>			
# of Customer strategic meetings that a given CRM was involved with	2	8	10
# of strategic technology projects completed by the Office of Technology that are aligned to Customer business needs	2	5	7
<b>Efficiency</b>			
% of value based IT products and services that were delivered within the initial cost estimate	69%	70%	80%
% of Customers whose ITD actual spend was not greater than the budgeted spend	1%	5%	2%
% of IT investments made by ITD that are strategic as well as tied to the business needs of Customers	N/A	80%	90%
% of project solutions provided to Customers that are business-based and aligned to their business needs	75%	80%	90%
% of changes implemented right the first time	89%	80%	90%
% of ITD employees that have completed a communications training class	23%	70%	80%
% of ITD employees that have at least two performance objectives tied to ITD strategic objectives	N/A	85%	90%
% of ITD SharePoint sties that are updated monthly with new content	63%	65%	80%
% of ITD employees who are proficient in more than one application, system or technology	35%	40%	50%

## CITY OF JACKSONVILLE, FLORIDA

### INFORMATION TECHNOLOGY

EXPENDITURES BY DIVISION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
INFORMATION TECHNOLOGY					
PERSONNEL EXPENSES	14,956,962	15,120,062	15,647,139	527,077	3.5%
OPERATING EXPENSES	21,927,906	30,136,595	27,671,334	-2,465,261	-8.2%
CAPITAL OUTLAY	0	2,637,416	1,650,418	-986,998	-37.4%
OTHER USES	1,111,272	1,550,696	1,793,883	243,187	15.7%
DIVISION TOTAL	37,996,139	49,444,769	46,762,774	-2,681,995	-5.4%
<hr/>					
TOTAL EXPENDITURES	37,996,139	49,444,769	46,762,774	-2,681,995	-5.4%

AUTHORIZED POSITIONS	FY 07	FY 08	FY 09	Change
INFORMATION TECHNOLOGY	215	200	194	-6
PART TIME HOURS	FY 07	FY 08	FY 09	Change
INFORMATION TECHNOLOGY	8,030	8,030	8,300	270

# CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT:</b>	Information Technology
<b>DIVISION:</b>	Information Technology

## FUNCTION:

The Information Technology Department is the customer-focused, professional services organization that exists to operate, maintain and safeguard the technology infrastructure. To continually evaluate, promote and implement technology enhancements and to ensure that all City Departments have the technology required to operate in the most efficient manner currently and cost-effective feasible. The Information Technology Department works in partnership with our clients, combining their knowledge of processes with our technology expertise to develop robust solutions.

## HIGHLIGHTS:

The functional areas within IT were identified and isolated into unique activity codes. By isolating these cost centers a revised billing structure was designed to more accurately charge our customers. This allows Departments to more accurately see and control their technology related costs.

The Information Technology Department Radio Division was approved \$14 million of capital outlay for the replacement of the First Coast Radio System project.

## ANALYSIS:

### Personnel Expenses

The net increase is due to annual increases related to salaries and associated benefits. In addition, beginning in FY 09, the City has budgeted a non-departmental lapse for the various departments in the General Fund – GSD as well as subfunds that receive significant funding from the General Fund – GSD. This change impacted this division by appearing to increase their personnel expenses by \$481,783. These increases are somewhat offset by the elimination of six (6) positions as part of the budget process.

### Operating Expenses

The Operating Expense decrease is the net result of several large budget changes. The most unique of which is a contra expense account set up during the budget process by Council for various system development projects. This negative expense line item of \$925,807 gives the appearance of a savings. Professional Services, for both operations and system development, had a net reduction of \$1,012,872. The focus is to use internal resources before looking for outside contractors. The budget for software/hardware licensing and maintenance was also reduced by \$684,704 and Miscellaneous Services and Charges was reduced by \$357,000. These decreases were offset by a \$720,000 increase in record storage costs which resulted from a reclassification of costs from other departments.

### Capital Outlay

This Capital Outlay amount represents budgeted capital needed for the FY 09 approved ITD system development projects. All of this \$1,650,418 will be borrowed capital from the Banking Fund.

### Other Uses

Expenses associated with the category of Other Uses are comprised solely of indirect costs allocated from general government supporting functions. Such indirect costs primarily relate to support provided by the Finance Department, Central Operations, Public Buildings, Office of the Mayor and City Council.

# CITY OF JACKSONVILLE, FLORIDA

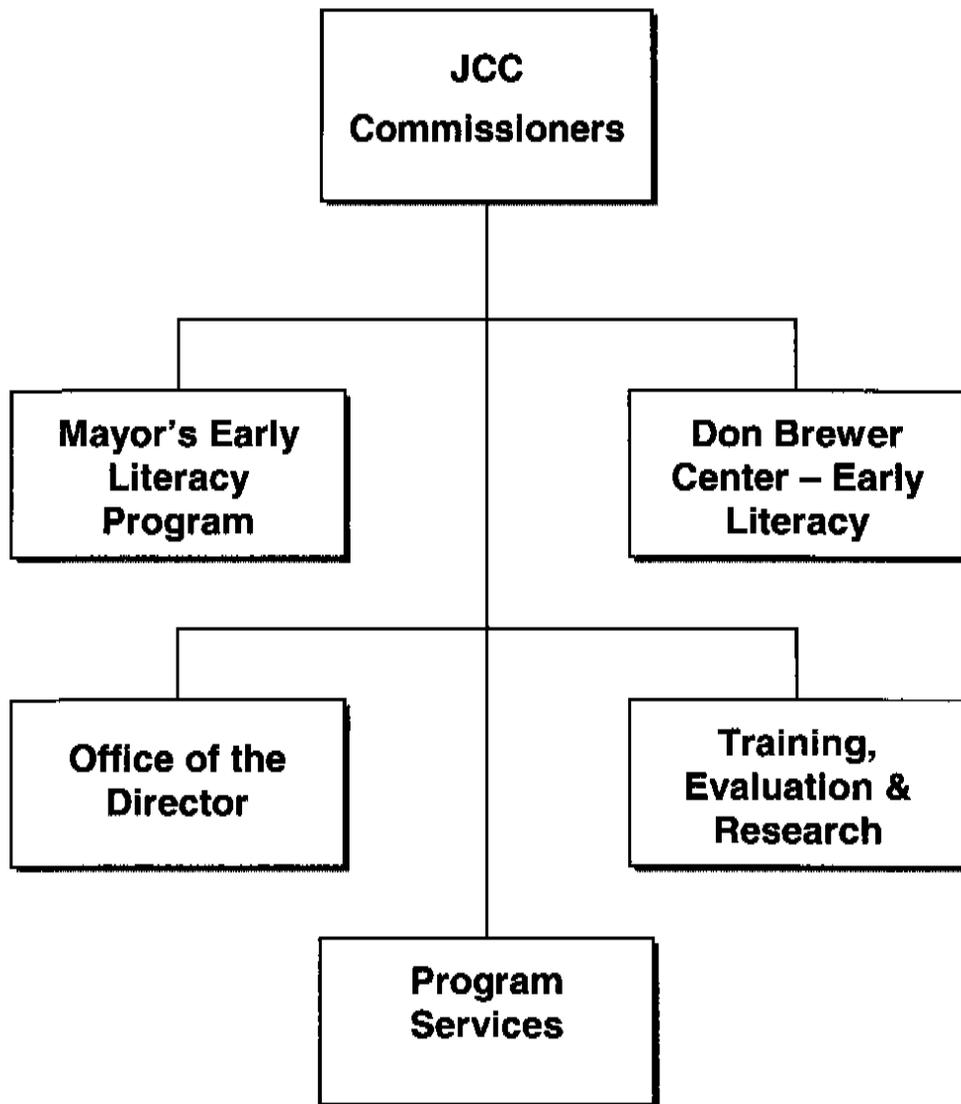
## JACKSONVILLE CHILDREN'S COMMISSION

### DEPARTMENT VISION:

Jacksonville will be one of America's top 10 cities for children to reach their highest potential.

### DEPARTMENT MISSION:

To support families in their efforts to maximize their children's potential to be healthy, safe, educated and contributing members of the community.



**CITY OF JACKSONVILLE, FLORIDA**

**Jacksonville Children's Commission**

**Finance & Management Services**  
**SERVICES/MEASURES**

	<b>FY 07</b>	<b>FY 08</b>	<b>FY 09</b>
	<b>Historical</b>	<b>Estimated</b>	<b>Projected</b>
<b>Inputs</b>			
\$ Amount of Budget	\$ 21,989,484	\$ 22,795,973	\$ 22,835,202
# of FTE's	58	74	55
<b>Workload/Demand</b>			
# of lunches and snacks served to children in the summer lunch program	615,634	750,000	750,000
Annual Fiscal Monitoring performed via a site visit from a member of the JCC Fiscal Department for all agencies who receive more than \$100,000 in JCC funding.	100%	100%	100%
Bi-Annual fiscal monitoring performed via a site visit from a member of the JCC fiscal department for all agencies who receive less than \$100,000 in JCC Funding	100%	100%	100%
Fiscal monitoring of agencies receiving less than \$100,000 in JCC funding will be performed by requiring agencies to send a sample of supporting documentation during years monitoring is not done via site visit	100%	100%	100%
<b>Efficiency</b>			
Grant Expenditures are allowable in accordance with spending guidelines	0% Error Rate	1% Error Rate	1% Error Rate

**Division-Grant Administration, Development, Evaluation and Research**  
**SERVICES/MEASURES**

	<b>FY 07</b>	<b>FY 08</b>	<b>FY 09</b>
	<b>Historical</b>	<b>Estimated</b>	<b>Projected</b>
<b>Workload/Demand</b>			
# of grants written/awarded	3	2	2
# of dollars expended; with agencies expending 95% of their budgets.	\$ 11,456,594	On Target	\$ 14,134,695
<b>Effectiveness</b>			
Amount of funding obtained (Grants written/Awarded)	\$ 2,091,763	\$ 1,923,109	\$ 1,579,109

**Division-School Readiness - Early Literacy:**  
**SERVICES/MEASURES**

	<b>FY 07</b>	<b>FY 08</b>	<b>FY 09</b>
	<b>Historical</b>	<b>Estimated</b>	<b>Projected</b>
<b>Workload/Efficiency</b>			
% of centers with a post-ERS of 3.0 or better	100%	90%	90%
% of centers who have improved one star level in five domains	66%	70%	75%
% of students who attain the National CDA Credential	99%	90%	90%
% of coaching contact time	83%	80%	80%

**Division-Family Services**  
**SERVICES/MEASURES**

	<b>FY 07</b>	<b>FY 08</b>	<b>FY 09</b>
	<b>Historical</b>	<b>Estimated</b>	<b>Projected</b>
<b>Workload/Demand</b>			
# of children removed from the Unified Wait List	8,202	5,885	5,685
# of enrollment packets mailed	4,661	3,402	3,276
# of families returning for re-determination or updates	10,916	9,277	9,077
	Children	Children	Children
# of children terminated from care.	1,712	1,161	961
<b>Efficiency</b>			
Record of e-mails and phone calls to DCF and FSS	1,500	1,800	2,000

**Division-Workforce Development:**  
**SERVICES/MEASURES**

	<b>FY 07</b>	<b>FY 08</b>	<b>FY 09</b>
	<b>Historical</b>	<b>Estimated</b>	<b>Projected</b>
<b>Workload/Demand</b>			
# of people in attendance for training	10	15	17
Increase in knowledge gained by participants	15%	17%	19%
# of people satisfied with new training	4.2	4.3	4.5
<b>Effectiveness</b>			
Obtain above average score on evaluations for each training	1,500	1,650	3,000

# CITY OF JACKSONVILLE, FLORIDA

## JACKSONVILLE CHILDREN'S COMMISSION

EXPENDITURES BY DIVISION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>DON BREWER CENTER - JCOD</b>					
PERSONNEL EXPENSES	779,108	945,117	0	-945,117	-100.0%
OPERATING EXPENSES	339,694	277,090	337,271	60,181	21.7%
DIVISION TOTAL	1,118,802	1,222,207	337,271	-884,936	-72.4%
<b>EARLY LITERACY</b>					
PERSONNEL EXPENSES	569,428	1,376,231	1,375,723	-508	0.0%
OPERATING EXPENSES	882,945	834,303	752,232	-82,071	-9.8%
CAPITAL OUTLAY	0	34,300	2	-34,298	-100.0%
GRANTS AND AIDS	2,760,075	2,124,188	2,076,188	-48,000	-2.3%
DIVISION TOTAL	4,212,449	4,369,022	4,204,145	-164,877	-3.8%
<b>HOMEWORK ZONE</b>					
OPERATING EXPENSES	52,766	0	0	0	
DIVISION TOTAL	52,766	0	0	0	
<b>OFFICE OF DIRECTOR - JCC</b>					
PERSONNEL EXPENSES	1,299,548	1,538,464	1,412,095	-126,369	-8.2%
OPERATING EXPENSES	1,122,326	1,667,521	1,772,496	104,975	6.3%
CAPITAL OUTLAY	26,743	27,490	3,003	-24,487	-89.1%
GRANTS AND AIDS	10,726,227	13,229,904	20,579,480	7,349,576	55.6%
DIVISION TOTAL	13,174,844	16,463,379	23,767,074	7,303,695	44.4%
<b>PROGRAM SERVICES</b>					
PERSONNEL EXPENSES	42,717	176,851	182,633	5,782	3.3%
OPERATING EXPENSES	266	137,381	110,905	-26,476	-19.3%
CAPITAL OUTLAY	0	5,500	0	-5,500	-100.0%
GRANTS AND AIDS	0	75,000	0	-75,000	-100.0%
DIVISION TOTAL	42,983	394,732	293,538	-101,194	-25.6%
<b>TRAINING, EVALUATION &amp; RESEARCH</b>					
PERSONNEL EXPENSES	188,891	219,114	231,937	12,823	5.9%
OPERATING EXPENSES	66,350	73,467	137,342	63,875	86.9%
CAPITAL OUTLAY	17,806	4,000	1	-3,999	-100.0%
DIVISION TOTAL	273,047	296,581	369,280	72,699	24.5%
<b>YOUTH TRAVEL</b>					
GRANTS AND AIDS	0	50,000	40,000	-10,000	-20.0%
DIVISION TOTAL	0	50,000	40,000	-10,000	-20.0%
<b>TOTAL EXPENDITURES</b>	<b>18,874,891</b>	<b>22,795,921</b>	<b>29,011,308</b>	<b>6,215,387</b>	<b>27.3%</b>

# CITY OF JACKSONVILLE, FLORIDA

## JACKSONVILLE CHILDREN'S COMMISSION

<b>AUTHORIZED POSITIONS</b>	<b>FY 07</b>	<b>FY 08</b>	<b>FY 09</b>	<b>Change</b>
DON BREWER CENTER - JCOD	20	19	0	-19
EARLY LITERACY	7	22	24	2
OFFICE OF DIRECTOR - JCC	26	26	21	-5
PROGRAM SERVICES	0	3	3	0
TRAINING, EVALUATION & RESEARCH	5	4	4	0

<b>PART TIME HOURS</b>	<b>FY 07</b>	<b>FY 08</b>	<b>FY 09</b>	<b>Change</b>
DON BREWER CENTER - JCOD	1,040	3,820	0	-3,820
EARLY LITERACY	1,440	520	520	0
OFFICE OF DIRECTOR - JCC	1,920	2,040	1,020	-1,020
TRAINING, EVALUATION & RESEARCH	0	0	1,020	1,020

## CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT:</b>	Jacksonville Children's Commission
<b>DIVISION:</b>	Don Brewer Center

### **FUNCTION:**

The Don Brewer Center serves as a state-of-the-art, research-based early learning facility for the City of Jacksonville, the children age range is infants to four (4) year olds in seven classrooms.

### **HIGHLIGHTS:**

Starting in FY 09 the facility will be operated by a third party, the Florida Community College of Jacksonville.

### **ANALYSIS:**

#### Personnel Expenses

There was a net decrease of \$945,117 in salary, benefits and insurance for a total of 19 positions that were eliminated and 3,820 part-time hours as a result of the Don Brewer Center being operated by a third party.

#### Operating Expenses

Operational expenses increased by \$60,181, the City will continue funding credentialing, tuition assistance, telecommunications, alarm service, and other rent.

#### Capital Outlay

No expenses were budgeted for capital outlay.

#### Other Uses

No expenses were budgeted.

## CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT:</b>	Jacksonville Children's Commission
<b>DIVISION:</b>	Early Literacy

### FUNCTION:

The Mayor's Early Literacy Initiative is a program designed to prepare four-year-olds for kindergarten through the Mayor's Book Club and other activities.

### HIGHLIGHTS:

- Mayor Peyton's Book Club has "gone green."
  - Children receive early literacy books and tools in a new reusable tote bag.
  - A new book has been added to the collection – "We're Going Green!"
  - All books are printed with soy-based inks on recycled paper.
- The Mayor's Great Outdoor Adventure is a new component of Mayor Peyton's Book Club.
  - Members receive a magnet highlighting monthly themes (i.e. marine life & wetlands, camping, harvest season, environmental awareness, etc.)
  - The Children's Commission, Jacksonville Public Libraries (JPL) and Jaxparks partner for this component.
    - JPL provides a monthly recommended reading list related to the monthly themes.
    - Jaxparks provides activities at listed parks/community centers related to the monthly themes.
- \$36,298 allotted for scholarships in education including Child Development Associate (CDA), AA/AS in Early Childhood Education and BA/BS in Early Childhood Education for childcare providers in order to increase the level of education of those providing early learning experiences in childcare
- \$348,708 allotted for supplies and materials related to the standards of the Environmental Rating Scales, Birth-5 and VPK State Standards, and the Quality Rating and Improvement System in order to provide a higher quality environment and early learning experiences so readiness children will enter school ready to learn.

### ANALYSIS:

#### Personnel Expenses

There is no significant change in personnel expenses for FY 09.

#### Operating Expenses

There was a \$82,071 decrease in operating expenses for printing and binding, miscellaneous services and charges, operating supplies and the travel line items.

#### Capital Outlay

There was a net decrease of \$31,299 for computer equipment, software and office furniture. No capital was budget for FY 09.

#### Other Uses

A decrease of \$48,000 was eliminated from the Grants in Aids line for the Episcopal Children's Services.

# CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT:</b>	Jacksonville Children's Commission
<b>DIVISION:</b>	Office of Director

## FUNCTION:

The Office of the Director is responsible for overseeing the general operations of the organization, distributing funds to outside agencies, ensuring that city grant dollars earmarked for children and family programs are being spent appropriately, and whether funded program services are improving the lives of thousands of children and families.

## HIGHLIGHTS:

- In FY 08-09, the Jacksonville Children's Commission will implement phase I of our local effort to replicate the Harlem Children's Zone Project. Our New Town Success Zone will intentionally link two, after school programs, case management services, community engagement initiatives, employment skills training, and a family support center. These specific programs will insulate families residing with the New Town neighborhood to improve the lives of their children.
- JCC's leadership has leveraged a total of \$1.2 million to fund phase I. Numerous community stakeholders will continue to serve on steering committees, which have formally shaped our local project. These organizations have realigned services and/or allocated specific funding to match the City's financial support.
- The second annual JaxKids Day will expand with additional partners and activities.
- The Web site will evolve to include more frequent updates and videos.
- Grants Administration will provide administrative support to the Jacksonville Journey to include four requests for proposals and oversight of funding for programs administered by the Jacksonville Children's Commission.
- The Jacksonville 2008 State of the Child; Racial and Ethnic Disparity will be released in January, 2009.
- Funded 49 after school programs and provided a safe and secure environment for more than 9,000 low-income children living in high crime areas.
- In process of creating the 2008 SAMIS (Services and Activities Management Information System) that provides specific data on more than 80 youth development and family support programs.
- The Office of the Director includes administrative support for the Nutrition Program. The Nutrition Team provides oversight for the Summer Lunch Program and the After School/Team Up Food Programs in low income and high crime areas.
- Childhood obesity will be addressed by providing four nutrition education classes at each of the 28 After School/Team Up sites. This program incorporates healthy eating habits with a walking program for children.

## ANALYSIS:

### Personnel Expenses

During the FY 09 budget process, three (3) positions were eliminated, a Contract Manager – Teacher, one Accountant and one Program Associate position this resulted in a \$126,369 savings. Also 1,020 part-time hours were transferred to the Training, Evaluation and Research Division.

### Operating Expenses

There was a \$104,975 increase due to three (3) offices within the Director's Office being created. The Government and Community Relations Office, the Children's Zone, and the Research and Grant Development Office.

# CITY OF JACKSONVILLE, FLORIDA

## Capital Outlay

There was a net decrease of \$21,989 office equipment and furniture, and computer equipment and software. No capital items were budgeted for FY 09.

## Other Uses

An increase of \$7,349,576 for Grants in Aid is primarily due to the "Jacksonville Journey" Program for Early Literacy, Juvenile Crime Prevention and Intervention, Summer Camps, Out-of-School Suspension Centers, and the Team Up Program, along with additional funding for the Community Outreach and Grant Programs.

## Office of the Director - Youth Travel

### **FUNCTION:**

Provide assistance for travel to youth programs whose exemplary achievements will represent the City of Jacksonville and the state of Florida to various audiences. Established by Ordinance 2000-580-E, § 1, the Youth Travel Grant Program is established solely to recognize exemplary achievement or performance which results in an invitation to the traveling organization. The Commission is to accept and consider applications to the Youth Travel Grant Program in amounts up to \$25,000. The Trust Fund is to fund outstanding organizations chosen to represent the City or State, rather than becoming a funding source to routinely finance travel for organizations which are, in many cases, self-selected for the performance, competition or activity which is the subject of the funding request.

### **HIGHLIGHTS:**

- Only 501 (c) (3) organizations which operate in Duval County are eligible to apply.
- They must submit an application to the Jacksonville Children's Commission.
- The Commission is to accept and consider applications to the Youth Travel Grant Program in amounts up to \$25,000.
- Organizations must receive seventy percent of the cost from travel from sources other than the Youth Travel Trust Fund program.

### **ANALYSIS:**

#### Personnel Expenses

There are no personnel expenses for Youth Travel.

#### Grants In Aid

During the budget process, City Council decreased the Youth Travel amount from \$50,000 to \$40,000, resulting in a \$10,000 reduction.

#### Capital Outlay

No capital items were budgeted for FY 09.

## CITY OF JACKSONVILLE, FLORIDA

**DEPARTMENT:** Jacksonville Children's Commission

**DIVISION:** Program Services

### **FUNCTION:**

Provide management and oversight to the Family Initiative Program, which is linked with a variety of other learning programs for children from birth to 18 years of age, including the following: Needs based family workshops, training for day care providers, neighborhood family grants, a Fathers Make a Difference initiative, a Grandparents initiative (GRANDS), a Family Literacy initiative with the Jacksonville Public Library, WJCT public broadcasting, the Mayor's Great Outdoor Adventure partnership, and complementary learning community collaborations.

### **HIGHLIGHTS:**

- \$33,060 allotted for family festivals and events that bring Jacksonville families together to access community resource information, receive *Parenting Counts* research based print materials and engage in educational, age appropriate games and activities in order to increase awareness about the importance of parenting.
- \$74,500 allotted for supplies and materials related to research based Family Involvement and Complementary Learning best practices in order to provide needs based family workshops, *Parenting Counts* workshops, a Fathers Make a Difference initiative, a GRANDS (for grandparents) initiative, Complementary Learning community collaborations and a Jacksonville Children's Commission Family Resource Center.

### **ANALYSIS:**

#### Personnel Expenses

There was an increase of \$5,782 for salary and insurance expenses.

#### Operating Expenses

There was a \$26,476 decrease in operating expenses for contractual services, parent conferences, resource material activities and parenting training supplies line items.

#### Capital Outlay

No capital items were budgeted for FY 09.

## CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT:</b>	Jacksonville Children's Commission
<b>DIVISION:</b>	Training, Evaluation and Research

### FUNCTION:

The Training, Evaluation and Research area is responsible for providing workshops that strengthen community-based organizations through training and technical assistance that promote positive infant, child and youth development.

### HIGHLIGHTS:

- Will provide quality summer camp training and positive youth development trainings to all new Team Up sites funded by the Jacksonville Journey.
- Will serve at least 1,800 community members in infant, child and youth development trainings.
- Will continue to run a tight internal control system with the Children's Commission Mentor Center.

### ANALYSIS:

#### Personnel Expenses

There is a \$12,823 increase, due to a reallocation of part-time funding from the the Office of the Director – JCC to the Training Division, along with 1,020 part-time hours.

#### Operating Expenses

There was a \$63,875 increase of which \$55,800 is for contractual services with Crossmatch Technologies, Inc. to perform Level II Background Screening for applicants and the Florida State Department of Motor Vehicles for Driving Background Checks. Internal Service Charges for the Copy Center increased along with the operating and office supply budgets.

#### Capital Outlay

There was a net decrease of \$3,999 no capital items were budgeted for FY 09.

# CITY OF JACKSONVILLE, FLORIDA

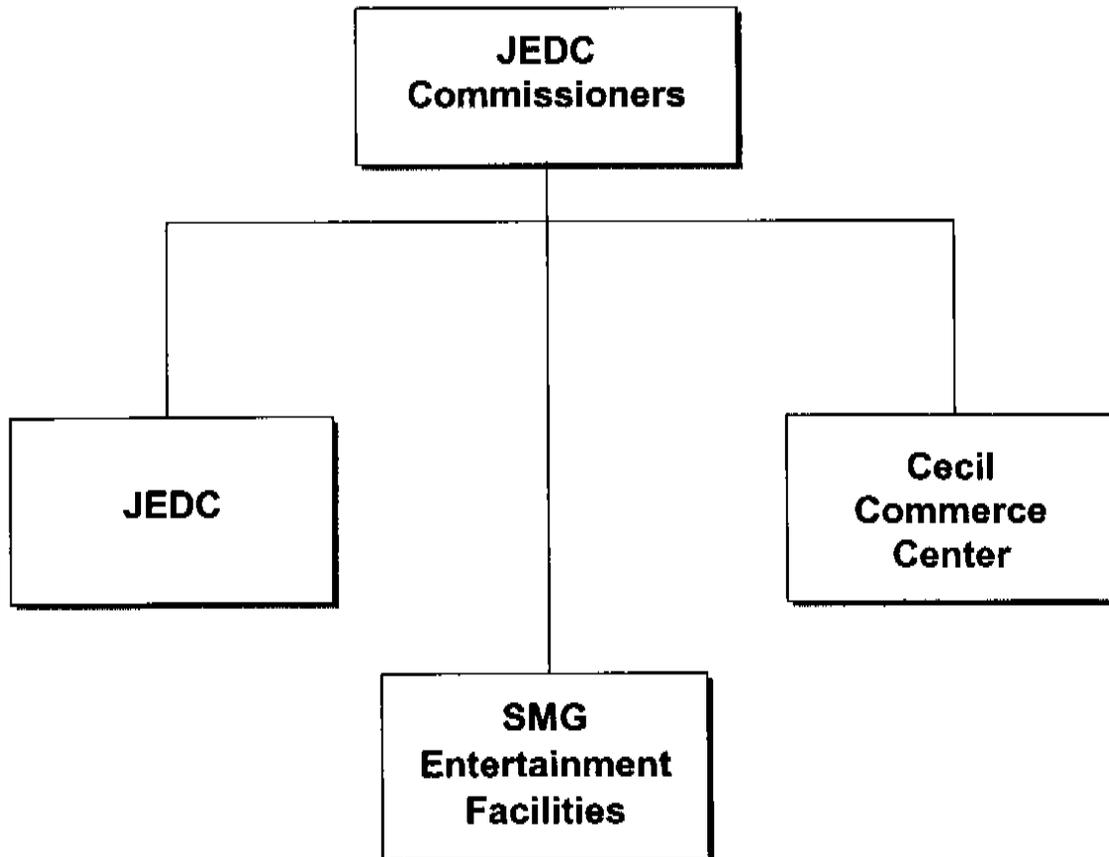
## JACKSONVILLE ECONOMIC DEVELOPMENT COMMISSION

### DEPARTMENT VISION:

To impart a positive understanding of the impact public investment in economic development has to the citizens of the city and the region; impacts which increase the number of career opportunities, diversify the business mix for all of Northeast Florida and ensure sound economic health through existing business expansions and new business growth. In addition, to have a united regional policy for existing and future growth management and economic development issues, and make the downtown a 24-hour active business and social environment.

### DEPARTMENT MISSION:

To increase prosperity for Jacksonville by attracting targeted industries and utilizing tax incentives to bring job generating investments into specific areas of the community.



**CITY OF JACKSONVILLE, FLORIDA**

**Jacksonville Economic Development Commission**

<b>SERVICES/MEASURES</b>	<b>FY 07 Historical</b>	<b>FY 08 Estimated</b>	<b>FY 09 Projected</b>
<b>Inputs</b>			
\$ amount of budget	\$ 11,147,636	\$ 13,099,669	\$ 15,138,082
# FTE	28	15	18
<b>Workload/Demand</b>			
# of familiarization visits	12	12	12
# of new jobs	502	1066	550
# of JEDC approved projects	19	7	10
# of EZ applications processed	270	144	165
<b>Efficiency</b>			
Amount of new Private Capital Investment	\$ 501,544,902	\$ 35,000,000	\$ 35,000,000
% complete in negotiations with Master Developer at COCA	0%	5%	100%
Increase in Duval County Average Wage	\$ 39,303	\$ 41,521	\$ 42,500
Increase in assessed value of Duval County tax base(in millions)	\$ 60,905,037	\$ 61,000,000	\$ 82,000,000
Increase in countywide job growth	463,944	465,000	486,000
# of business prospects identified that may be interested in locating to Jacksonville	36	24	25
<b>Effectiveness</b>			
Ratio: City Dollars: Job	1378:1	897:1	950:1
Ratio: Private Capital Investment: City Dollar	19.81:1	24:1	20:1
Ratio: Annual Payroll: City Dollar	36.8:1	19:1	30:1
Avg. wage of jobs created by firms receiving assistance	\$ 46,728	\$ 51,094	\$ 50,000

# CITY OF JACKSONVILLE, FLORIDA

## JAX ECONOMIC DEVELOPMENT COMMISSION

EXPENDITURES BY DIVISION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>CECIL FIELD</b>					
OPERATING EXPENSES	804,878	1,660,000	1,661,050	1,050	0.1%
DIVISION TOTAL	804,878	1,660,000	1,661,050	1,050	0.1%
<b>JEDC CAPITAL PROJECTS</b>					
CAPITAL OUTLAY	59,232	0	0	0	
DIVISION TOTAL	59,232	0	0	0	
<b>ENTERTAINMENT FACILITIES-SMG</b>					
PERSONNEL EXPENSES	6,040,639	6,260,779	6,475,615	214,836	3.4%
OPERATING EXPENSES	23,268,947	22,414,574	22,821,659	407,085	1.8%
CAPITAL OUTLAY	0	0	66,500	66,500	
DIVISION TOTAL	29,309,585	28,675,353	29,363,774	688,421	2.4%
<b>JEDC</b>					
PERSONNEL EXPENSES	2,156,871	1,363,637	1,677,924	314,287	23.0%
OPERATING EXPENSES	6,693,182	8,324,741	9,085,352	760,611	9.1%
CAPITAL OUTLAY	0	2	2	0	0.0%
GRANTS AND AIDS	1,769,311	102,000	102,000	0	0.0%
OTHER USES	278,044	441,749	159,212	-282,537	-64.0%
DIVISION TOTAL	10,897,408	10,232,129	11,024,490	792,361	7.7%
TOTAL EXPENDITURES	41,071,104	40,567,482	42,049,314	1,481,832	3.7%

AUTHORIZED POSITIONS	FY 07	FY 08	FY 09	Change
ENTERTAINMENT FACILITIES-SMG	0	0	0	0
JEDC	28	15	18	3

PART TIME HOURS	FY 07	FY 08	FY 09	Change
ENTERTAINMENT FACILITIES-SMG	0	0	0	0
JEDC	4,160	4,160	4,160	0

## CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT:</b>	Jacksonville Economic Development Commission
<b>DIVISION:</b>	JEDC Cecil Field Trust

### **FUNCTION:**

The Cecil Field Trust Fund accounts for all funds received by the city (excluding all such funds or revenues relative to any interlocal agreement between the Jacksonville Airport Authority and the city and/or the Jacksonville Economic Development Commission) from any entity in payment of rental or other fees associated with the use of the city's portion of Cecil Commerce Center. Such funds are used to defray either: (a) the city's improvements, repair or maintenance cost for any facilities at Cecil Commerce Center, (b) the cost of any realtor commissions payable by the city pursuant to approval by the City Council; or (c) such other costs of undertaking city obligations, goals and objectives at Cecil Commerce Center as approved by the Mayor, the Council, and the Jacksonville Economic Development Commission.

### **ANALYSIS:**

#### Operating Expenses

The Operating Expenses represents the payment for a grounds maintenance contract with the company VT Griffin. The contract is adjusted annually thus accounting for the increase of expenditures of \$1,050.

## CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT:</b>	Jacksonville Economic Development Commission
<b>DIVISION:</b>	JEDC Entertainment Facilities

### **FUNCTION:**

SMG, who was contracted by the city to manage six public entertainment facilities which include the Jacksonville Municipal Stadium, the Memorial Arena, Jacksonville Baseball Stadium, Times Union Center for Performing Arts, the Convention Center and the Equestrian Center. The Jacksonville Economic Development Commission (JEDC) serves as a liaison for SMG. Ordinance 2007-1265 recently extended the contract between the City of Jacksonville and SMG which will be set to expire March 30, 2013.

### **ANALYSIS:**

#### Personnel Expenses

Personnel expenses increased due to cost of living increases. SMG employees are not City of Jacksonville employees thus they are not provided benefits through the City.

#### Operating Expenses

The increase in operating expenses is largely attributable to higher costs in utilities in addition to more funding appropriated for repairs and maintenance for building improvements.

#### Capital Outlay

The Entertainment Facilities were awarded \$72,000 in FY 09 toward the purchase of various communication upgrades (e.g. electrical work, television sets) to prepare for the digital cable conversion in February 2009. The Equestrian Center was awarded (\$5,500), Convention Center (\$11,000), Times Union Performing Arts Center (\$5,500), Baseball Stadium (\$27,500), and the Jacksonville Municipal Stadium (\$22,500).

# CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT:</b>	Jacksonville Economic Development Commission
<b>DIVISION:</b>	Jacksonville Economic Development Commission

## FUNCTION:

The mission of the Jacksonville Economic Development Commission (JEDC) is to develop and execute policies that result in sustainable job growth, rising personal incomes and a broader tax base throughout Northeast Florida. The JEDC achieves its mission through five main objectives: 1) Recruit and expand higher wage job opportunities, 2) Promote and encourage private capital investment, 3) Increase the growth and expansion of small business, 4) Promote and leverage investment in economically distressed areas, 5) Promote a healthy and vibrant downtown.

## HIGHLIGHTS:

- Will continue coordinated efforts to increase Downtown Retail recruitment.
- Continue efforts to implement the Downtown Action Plan.
- Develop Port and Transportation coordination.
- Develop a RFP for the Master Cecil Developer.
- Coordinate outreach with UNF SBDC.

## ANALYSIS:

### Personnel Expenses

Personnel Services increased due to the addition of three positions that were moved back to JEDC from the Tourist Development Council (subfund 132). Salaries along with worker's compensation and associated employee benefits increased the budgeted amount for this area in FY 09.

### Operating Expenses

Operating Expenses increased by \$760,611 between FY 08 and FY 09 due to increased payments for economic incentives for business under the Qualified Target Industries (QTI) and Rev Economic Incentive Grant programs (Rev-Grant).

### Grants and Aids

There were no significant changes in the Grants and Aids category. Funding represents a subsidy to the University of North Florida's Small Business Center.

### Other Uses

Other Uses decreased due to a reduction in an indirect cost allocation for city services utilized by JEDC; in addition to a reduction in the subsidy from subfund 751 to the JEDC Cecil Field Trust (subfund 759).

# CITY OF JACKSONVILLE, FLORIDA

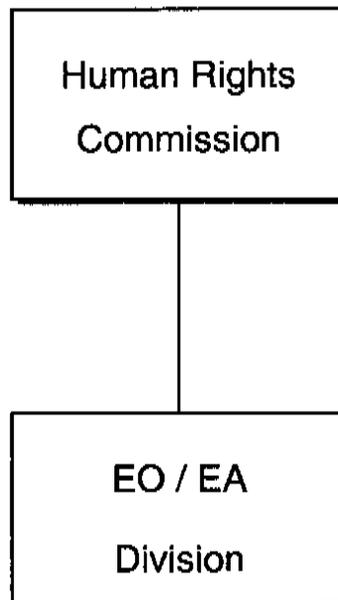
## JACKSONVILLE HUMAN RIGHTS COMMISSION

### DEPARTMENT VISION:

To change the ethos of Jacksonville and to create an environment where harmony, unity and equality abounds.

### DEPARTMENT MISSION:

To promote and encourage fair treatment and equal opportunity for all persons regardless of race, color, religion, sex, national origin, age, disability, marital, or familial status; to promote mutual understanding and respect among members of all economic, social, racial, religious, and ethnic groups; and to eliminate discrimination against and antagonism between religious, racial and ethnic groups and their members.



**CITY OF JACKSONVILLE, FLORIDA**

**Jacksonville Human Rights Commission**

<b>SERVICES/MEASURES</b>	<b>FY 07 Historical</b>	<b>FY 08 Estimated</b>	<b>FY 09 Projected</b>
<b>Inputs</b>			
\$ amount of Budget	\$ 1,219,739	\$ 1,322,742	\$ 1,220,374
# of FTE's	20	20	17
<b>Workload/Demand</b>			
# of investigative inquiries.	733	1,800	1,400
# of employment charges accepted.	367	228	300
# of employment charges resolved.	175	170	170
# of housing/public accommodations complaints accepted.	47	36	50
# of housing/public accommodations complaints resolved.	27	16	24
# of participants completing study circles.	183	250	1,000
# of participants attending dialogue sessions on race/ethnic relations.	127	600	800
# of participants reached through educational outreach activities	NA	375	400
# of EO/EA Consultations.	56	50	50
# of EO/EA Investigations accepted.	28	25	25
# of EO/EA complaints resolved.	14	10	15
# of EO/EA training courses conducted.	50	56	50
# of city employees trained.	1,264	1,200	1,200
Avg. age of housing/public accommodations complaints.	191	155	150
# of presentations on the Study Circles Initiative	NA	10	20
<b>Efficiency</b>			
Avg. age of employment charges resolved.	255	270	300
% of employment charges resolved within 180 days.	43	43	45
% of housing/public accommodations complaints resolved within 100 days.	42	35	45
Avg. days of EO/EA resolved complaints.	79	50	60
<b>Effectiveness</b>			
Customer satisfaction scores for employment charges	4.3	4.4	4.0
Customer satisfaction scores for housing/public accommodations complaints	N/A	N/A	3.5
% of participants who have a new awareness as a result of participating in dialogue sessions.	83%	N/A	N/A
Customer Satisfaction score for EO/EA training.	4.5	4.6	4.6

**CITY OF JACKSONVILLE, FLORIDA**

**JACKSONVILLE HUMAN RIGHTS COMMISSION**

<b>EXPENDITURES BY DIVISION</b>	<b>FY 07 Actual</b>	<b>FY 08 Budget</b>	<b>FY 09 Approved</b>	<b>Dollar Change</b>	<b>Percent Change</b>
<b>JAX HUMAN RIGHTS COMMISSION</b>					
PERSONNEL EXPENSES	1,014,173	1,087,105	970,501	-116,604	-10.7%
OPERATING EXPENSES	161,683	235,635	267,750	32,115	13.6%
CAPITAL OUTLAY	0	2	2	0	0.0%
DIVISION TOTAL	1,175,855	1,322,742	1,238,253	-84,489	-6.4%
TOTAL EXPENDITURES	1,175,855	1,322,742	1,238,253	-84,489	-6.4%

<b>AUTHORIZED POSITIONS</b>	<b>FY 07</b>	<b>FY 08</b>	<b>FY 09</b>	<b>Change</b>
JAX HUMAN RIGHTS COMMISSION	20	20	17	-3

# CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT:</b>	Jacksonville Human Rights Commission
<b>DIVISION:</b>	Jacksonville Human Rights Commission

## **FUNCTION:**

To promote and encourage fair treatment and equal opportunity for all persons, promote mutual understanding and respect among all groups, and endeavor to eliminate discrimination. The Jacksonville Human Rights Commission (JHRC) has the authority to conduct investigations and enforce complaints of discriminatory practices in employment and housing. To implement the policies outlined in the Equal Opportunity/Equal Access (EO/EA) program for the City and to provide positive steps to correct or eliminate the vestiges of past discriminatory practices that may have effectively denied full and equal participation by under represented groups in the City's workforce. The EO/EA Division has the responsibility for resolving internal employee complaints of noncompliance equal opportunity employment laws.

## **HIGHLIGHTS:**

- The Jacksonville Human Rights Commission has noted an increase in the number of charges alleging discriminatory practices in employment.
- Received an upward modification to the worksharing agreement between Jacksonville Human Rights Commission and Equal Employment Opportunity Commission.
- Has experienced an increase in the number of "aged" complaints due to fluctuations in the staffing levels.
- Received additional funding from Equal Employment Opportunity Commission to sponsor three (3) educational outreach programs during FY 08.
- Because of the Jacksonville Human Rights Commission efforts to increase participation in dialogue sessions on race relations, Jacksonville was selected as one of eight cities to participate in a national effort, Communities Creating Racial Equity.

## **ANALYSIS:**

### Personnel Expenses

Personnel Expenses decreased by \$116,604 primarily due to the transfer of two positions to the Environmental and Compliance Department and the elimination of one position.

### Operating Expenses

Operating Expenses increased due to the elimination of the extraordinary lapse and due to the budgeting of \$16,000 for Food and Beverages per Ordinance #2007-1109, Chapter 106, Part 12.

# **CITY OF JACKSONVILLE, FLORIDA**

<b>OFFICE OF THE MAYOR</b>
----------------------------

**DEPARTMENT MISSION:**

The Mayor's Office will provide leadership and implement public policy to promote public safety and enhance the quality of life of all of Jacksonville's citizens, now and in the future

**DEPARTMENT VISION:**

A municipal government that protects public investment and provides quality services to the taxpayers with the highest degree of efficiency and the lowest possible cost; and a safe, continually developing city with a vibrant economy, a growing taxbase and a superb quality of life, including recreational and cultural opportunities, in which growth is proactively and effectively managed, natural assets are preserved and enhanced, infrastructure is maintained and expanded to meet community needs, and where early literacy is a core community value.

## CITY OF JACKSONVILLE, FLORIDA

### MAYOR'S OFFICE

EXPENDITURES BY DIVISION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>ADMINISTRATION</b>					
PERSONNEL EXPENSES	2,030,319	1,870,276	1,929,984	59,708	3.2%
OPERATING EXPENSES	499,664	463,734	424,457	-39,277	-8.5%
CAPITAL OUTLAY	1,598	1	1	0	0.0%
DIVISION TOTAL	2,531,580	2,334,011	2,354,442	20,431	0.9%
TOTAL EXPENDITURES	2,531,580	2,334,011	2,354,442	20,431	0.9%
<b>AUTHORIZED POSITIONS</b>	<b>FY 07</b>	<b>FY 08</b>	<b>FY 09</b>	<b>Change</b>	
ADMINISTRATION	19	17	16	-1	
<b>PART TIME HOURS</b>	<b>FY 07</b>	<b>FY 08</b>	<b>FY 09</b>	<b>Change</b>	
ADMINISTRATION	2,400	2,400	2,400	0	

## CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT:</b>	Office of the Mayor
<b>DIVISION:</b>	Administration

### **FUNCTION:**

The Mayor is the government's full-time Chief Executive. The Office of the Mayor oversees all departments and divisions of the Executive Branch, interacts with the City Council to ensure the enforcement of all ordinances and laws and recommends the annual budget for City Council review and adoption.

### **HIGHLIGHTS:**

Will implement the Jacksonville Journey, a comprehensive community-wide public safety initiative.

### **ANALYSIS:**

#### Personnel Expenses

The savings realized by the reduction of one (1) position was offset by normal budgeted increases. In addition, beginning in FY 09, the City has budgeted a non-departmental lapse for the various departments in the General Fund as well as subfunds that receive significant transfers from the General Fund.

#### Operating Expenses

The decrease is due to a change in the method of allocating information technology charges from a per capita to a per device basis.

**CITY OF JACKSONVILLE, FLORIDA**



# **CITY OF JACKSONVILLE, FLORIDA**

<b>MEDICAL EXAMINER</b>
-------------------------

**DEPARTMENT VISION:**

To provide the level of quality consistent with forensic standards to determine the cause and manner of death while achieving an optimum level of service to the community.

**DEPARTMENT MISSION:**

Serving our community, utilizing best practices to provide quality medical examiner services, while preserving the dignity of the deceased in compliance with mandates set forth in Florida Statute 406.

**CITY OF JACKSONVILLE, FLORIDA**

**Medical Examiner**

<b>SERVICES/MEASURES</b>	<b>FY 07 Historical</b>	<b>FY 08 Estimated</b>	<b>FY 09 Projected</b>
<b>Inputs</b>			
\$ amount of budget	\$ 2,373,926	\$ 3,025,113	\$ 3,074,007
# FTE	26	26	27
<b>Workload/Demand</b>			
# of cremation authorizations requested	4,818	5,456	6,148
# of cremation authorizations completed	4,818	5,456	6,148
# of scene removals completed within 2 hours of notification by law enforcement agency	1,555	1,606	1,658
# of removals requested	1,555	1,606	1,658
# of decedents transported	1,555	1,606	1,658
# of removals requested from city contracted removal service	1,011	1,068	1,128
# total cases	2,050	2,076	2,102
# of cases in which autopsies were performed	1,274	1,414	1,569
# of microslides requested	2,286	2,310	2,379
# of microslides produced	2,286	2,310	2,379
# of non ME cases (jurisdiction declined)	436	452	465
<b>Efficiency</b>			
% of autopsies of total cases	62%	68%	75%
\$ per autopsy (internal examination)	\$ 1,769.18	\$ 1,956.92	\$ 2,055.54
\$ per inspection (external examination)	\$ 588.36	\$ 680.63	\$ 714.93
\$ per record review (private doctor)	\$ 300.07	\$ 374.21	\$ 393.06
\$ per non ME case (jurisdiction declined)	\$ 53.81	\$ 62.77	\$ 65.94
% of exams completed within 24 hours of arrival	100%	100%	100%
Average turnaround time of microslides produced within 5 days of request by pathologist	5 days	5 days	5 days
\$ per microslide produced (includes staff time)	\$ 21	\$ 27	\$ 30
% of investigative summaries completed by day of exam	100%	100%	100%
% of total cases where jurisdiction is declined	21%	21%	21%
% of toxicology reports completed within 30 days of exam	100%	100%	100%
% of tests completed in house of total test requested	97%	95%	95%

## CITY OF JACKSONVILLE, FLORIDA

### MEDICAL EXAMINER

EXPENDITURES BY DIVISION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>MEDICAL EXAMINER</b>					
PERSONNEL EXPENSES	1,929,585	1,952,900	2,419,917	467,017	23.9%
OPERATING EXPENSES	478,447	681,570	654,089	-27,481	-4.0%
CAPITAL OUTLAY	42,293	129,000	1	-128,999	-100.0%
DIVISION TOTAL	2,450,325	2,763,470	3,074,007	310,537	11.2%
TOTAL EXPENDITURES	2,450,325	2,763,470	3,074,007	310,537	11.2%
<b>AUTHORIZED POSITIONS</b>	<b>FY 07</b>	<b>FY 08</b>	<b>FY 09</b>	<b>Change</b>	
MEDICAL EXAMINER	26	26	27	1	
<b>PART TIME HOURS</b>	<b>FY 07</b>	<b>FY 08</b>	<b>FY 09</b>	<b>Change</b>	
MEDICAL EXAMINER	6,240	6,240	6,240	0	

## CITY OF JACKSONVILLE, FLORIDA

**DEPARTMENT:** Medical Examiner

**DIVISION:** Medical Examiner

### **FUNCTION:**

To provide top quality, highly professional forensic services to the citizens of our community. Services include autopsies, toxicological examinations, histopathological preparations of tissues, autopsy reports, scene investigations, expert witness testimony, conducting symposiums, storage of bodies until proper disposition is made, assisting law enforcement agencies, (teaching and training for medical residents and the private medical sector.

### **HIGHLIGHTS:**

- Investigated 2,066 deaths for seven (7) counties.
- Performed 1,217 complete autopsies
- Conducted 341 Inspections (external examinations)
- Reviewed 467 deaths in which jurisdiction was not assumed (Non ME Cases) Private doctors signed off on case.
- Reviewed 18 cases and signed death certificated after review of medical records.
- Completed 5,082 cremation approvals

### **ANALYSIS:**

#### Personnel Expenses

Personnel Expenses increased by \$462,017 primarily due to an adjustment to employee salaries and benefits in FY 08 in the amount of \$262,500 as a result of a salary study. In addition, the increase reflects raises as provided for in union contract provisions that are in force through FY 09 and due to the 2% Cost of Living Adjustment increase. The increase also reflects the addition of one autopsy technician position in FY 09.

#### Operating Expenses

Operating Expenses decreased by \$27,481 primarily due to the decrease in the Internal Service Allocations (\$64,716).

#### Capital Outlay

Capital Outlay decreased by \$128,999 due to the Medical Examiner not needing to purchase specialized equipment in FY 09.

# CITY OF JACKSONVILLE, FLORIDA

## OFFICE OF THE SHERIFF

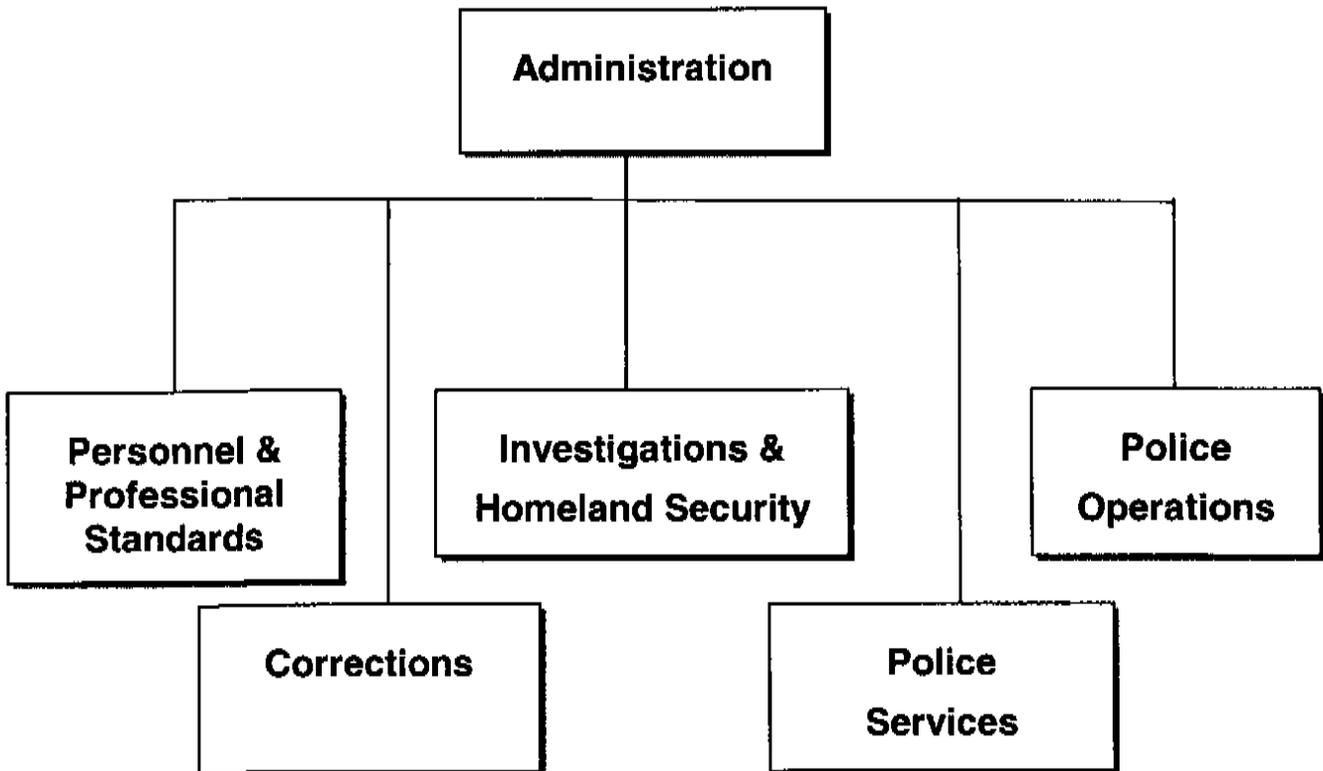
### DEPARTMENT MISSION:

The mission of the Jacksonville Sheriff's Office 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.

To achieve our mission we must develop and provide:

- A well-trained and disciplined patrol force capable of assessing and responding to the changing needs of the community it serves, to include delivering swift emergency response when required.
- A proactive traffic enforcement program designed to regulate traffic movement and assure safe and expedient travel on city streets.
- A skilled and experienced investigative team for bringing criminal offenders to swift and impartial justice.
- A community relations effort charged with educating the public about law enforcement issues with emphasis on the community's role and responsibilities with respect to the prevention of crime.
- An unrelenting quest to eliminate organized crime and vice violations, with special emphasis on those associated with the distribution and sale of illegal drugs.
- Facilities for secure, humane, corrective and productive detention of those awaiting trial as well as those already sentenced.

The Jacksonville Sheriff's Office recognizes that we cannot fulfill our mission without community support. It is imperative that a dialogue characterized by mutual trust and open and honest communication is maintained between this agency and our community. It must include a willingness to continually examine and modify policies and procedures to assure that our mission is accomplished in a manner compatible with the best interests of the community.



### 2008-2009 ANNUAL BUDGET

## CITY OF JACKSONVILLE, FLORIDA

### OFFICE OF THE SHERIFF

EXPENDITURES BY DIVISION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>SHERIFF-ADMINISTRATION</b>					
PERSONNEL EXPENSES	6,930,671	7,341,191	3,310,027	-4,031,164	-54.9%
OPERATING EXPENSES	2,848,569	3,812,650	3,434,983	-377,667	-9.9%
CAPITAL OUTLAY	2,368,939	60,001	2,044,490	1,984,489	3307.4%
DIVISION TOTAL	12,148,179	11,213,842	8,789,500	-2,424,342	-21.6%
<b>CORRECTIONS</b>					
PERSONNEL EXPENSES	48,926,388	54,149,102	55,898,811	1,749,709	3.2%
OPERATING EXPENSES	20,179,029	26,343,256	25,110,227	-1,233,029	-4.7%
CAPITAL OUTLAY	0	1	1	0	0.0%
DIVISION TOTAL	69,105,417	80,492,359	81,009,039	516,680	0.6%
<b>INVESTIGATION&amp;HOMELAND SECURITY</b>					
PERSONNEL EXPENSES	36,231,814	37,790,348	41,925,472	4,135,124	10.9%
OPERATING EXPENSES	5,542,175	6,734,602	6,446,000	-288,602	-4.3%
CAPITAL OUTLAY	7,947	0	0	0	
DIVISION TOTAL	41,781,936	44,524,950	48,371,472	3,846,522	8.6%
<b>POLICE OPERATIONS</b>					
PERSONNEL EXPENSES	115,576,840	122,440,282	130,941,085	8,500,803	6.9%
OPERATING EXPENSES	18,118,840	22,651,901	25,891,097	3,239,196	14.3%
CAPITAL OUTLAY	0	0	100,000	100,000	
DIVISION TOTAL	133,695,680	145,092,183	156,932,182	11,839,999	8.2%
<b>PERSONNEL &amp; PROF. STANDARD</b>					
PERSONNEL EXPENSES	5,785,221	4,301,844	9,741,726	5,439,882	126.5%
OPERATING EXPENSES	1,927,398	1,850,409	2,221,028	370,619	20.0%
DIVISION TOTAL	7,712,619	6,152,253	11,962,754	5,810,501	94.4%
<b>POLICE SERVICES</b>					
PERSONNEL EXPENSES	23,420,006	24,341,419	24,511,538	170,119	0.7%
OPERATING EXPENSES	15,390,997	15,644,060	13,200,314	-2,443,746	-15.6%
CAPITAL OUTLAY	140,736	1	1	0	0.0%
DIVISION TOTAL	38,951,739	39,985,480	37,711,853	-2,273,627	-5.7%
<b>TOTAL EXPENDITURES</b>	<b>303,395,571</b>	<b>327,461,067</b>	<b>344,776,800</b>	<b>17,315,733</b>	<b>5.3%</b>

# CITY OF JACKSONVILLE, FLORIDA

## OFFICE OF THE SHERIFF

<b>AUTHORIZED POSITIONS</b>	<b>FY 07</b>	<b>FY 08</b>	<b>FY 09</b>	<b>Change</b>
SHERIFF-ADMINISTRATION	85	86	31	-55
CORRECTIONS	729	726	801	75
INVESTIGATION&HOMELAND SECURITY	398	397	424	27
POLICE OPERATIONS	1,314	1,356	1,436	80
PERSONNEL & PROF. STANDARD	73	56	127	71
POLICE SERVICES	398	381	380	-1

<b>PART TIME HOURS</b>	<b>FY 07</b>	<b>FY 08</b>	<b>FY 09</b>	<b>Change</b>
SHERIFF-ADMINISTRATION	0	0	0	0
CORRECTIONS	2,080	2,080	2,080	0
INVESTIGATION&HOMELAND SECURITY	0	0	2,080	2,080
POLICE OPERATIONS	103,236	103,236	103,236	0
PERSONNEL & PROF. STANDARD	0	0	7,280	7,280
POLICE SERVICES	311,597	311,597	302,237	-9,360

# CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT:</b>	Office of the Sheriff
<b>DIVISION:</b>	Administration

## FUNCTION:

Provide the leadership, direction and management for the Office of the Sheriff and all of its employees. Offers support and conducts oversight of agency activities that have system-wide impact. Such activities include computer information systems management, planning and crime analysis, media liaison, internal investigations and accreditation/inspections. Top administrative personnel direct all phases of the law enforcement operation and provide supervision and control for the agency.

## HIGHLIGHTS:

- In FY 09 Budget there are 1,744 sworn police officers, 766 correctional officers, and 681 civilians for a total of 3,191 Sheriff's Office employees in the General Fund.
- The Jacksonville Journey – Public Safety Initiative Program added 202 positions to the Sheriff's Office.
- The Continuous Improvement activity was moved to the Personnel and Professional Standard Division.
- Operation Safe Streets, which addresses those neighborhoods most affected by gun violence, received an additional three million dollars from the city, to continue the successful citizen outreach, prevention and enforcement efforts of police officers working overtime. Operation Safe Streets, which ran from February – May 2008 resulted in a 25% decline, city wide, in murder.
- The Jacksonville Sheriff's Office continued to manage resources with maximum efficiency in FY 08. Recognizing that the most effective way to address the issue of property crime and violent crime is with a focus on a long term staffing plan, the Sheriff continues working to fill the personnel needs of the agency – 225 sworn officers; 124 corrections officers; and 84 civilians. Many of these were highlighted in the Matrix Operational Audit.
- With the support of the Mayor and City Council, 40 additional sworn officers were approved in July 2008, which is a great first step to achieving this multi-year staffing effort.
- Jacksonville Sheriff's Office (JSO) continues to be recognized nationally and throughout the state as an agency that delivers effective services, works to earn the respect of the community, and is an innovator in areas such as Crime Analysis, Continuous Improvement and in the training and development of its employees.

## ANALYSIS:

### Personnel Expenses

Personnel Expenses decreased by \$4,031,164 due to Continuous Improvement Activity being moved to the Personnel and Professional Standard Division.

### Operating Expenses

Operating Expenses decreased by \$377,667 due to Continuous Improvement Activity being moved to Personnel and Professional Standard Division.

### Capital Outlay

Capital Outlay increased by \$1,984,489 due to the new Banking Loan Proceeds to be used to purchase computer and specialized equipment.

## CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT:</b>	Office of the Sheriff
<b>DIVISION:</b>	Corrections

### FUNCTION:

Provide detention for sentenced and non-sentenced arrestees. Three correctional facilities offer a variety of programs to promote rehabilitative, vocational and educational opportunities for detainees. Correctional programs are designed to aid in the reduction of the level of recidivism by arrestees.

### HIGHLIGHTS:

- The average inmate population for the correctional facilities in 2007 was 3,538.
- New inmate fees were approved by Ordinance #2008-467-E which will generate approximately \$900,000 in new revenue.
- There are 766 correctional officers budgeted in FY 09.
- The Jacksonville Journey – Public Safety Initiative Program added 82 positions (80 correctional officers and two (2) civilian positions) in FY 09.

### ANALYSIS:

#### Personnel Expenses

Personnel Expenses increased by \$1,749,709 primarily due to the Jacksonville Journey – Public Safety Initiative Program creating 82 positions within this division, a 2% Cost of Living Adjustment and a 2% Step increase for Correctional Officers.

#### Operating Expenses

The Operating Expenses decreased by \$1,233,029 due to less funding required in various operating accounts for FY 09.

## CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT:</b>	Office of the Sheriff
<b>DIVISION:</b>	Investigation and Homeland Security/Narcotics and Vice

### FUNCTION:

Provides in-depth investigations of crimes reported to the agency. Dedicated investigative units address criminal activity and utilize forensic, crime lab or other specialized tools to resolve reported incidents. Narcotics and dangerous drugs vice activity and suspected terrorist threats are also targeted by personnel assigned to this division. The documented mobility of terrorist and unusual occurrence actions requires this component to have regional responsibilities and cooperate closely with other agencies in North Florida.

### HIGHLIGHTS:

- Twenty-seven (27) positions were transferred from Police Operations Division.

### ANALYSIS:

#### Personnel Expense

Personnel Expenses increased by 4,135,124 due to (27) positions being transferred from Police Operations Division, a 2% Cost of Living Adjustment and a 2% Step increase for Police Officers.

#### Operating Expense

The Operating Expenses decreased by \$288,602 due to less funding required for various operating accounts in FY 09.

## CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT:</b>	Office of the Sheriff
<b>DIVISION:</b>	Police Operations

### FUNCTION:

Provide the first-response emergency police services throughout the jurisdiction. Personnel conduct follow-up investigations on criminal incidents. Undertake traffic control, crime prevention and special security services along with community outreach activities. Community outreach efforts focus on businesses, civic organizations, schools, youth and neighborhoods.

### HIGHLIGHTS:

- There are 1,744 sworn police officers in FY 09.
- The Jacksonville Journey – Public Safety Initiative Program added 120 new positions (80 police officers and 40 civilian positions) in FY 09.
- Twenty-seven (27) positions were transferred to the Investigation & Homeland Security Division.

### ANALYSIS:

#### Personnel Expense

Personnel Expenses increased by \$8,500,803 due to the Jacksonville Journey – Public Safety Initiative Program creating 120 positions (80 Police Officers, 38 Emergency Communications Officers and two (2) Assistant Management Improvement Officers) within this division, a 2% Cost of Living Adjustment and a 2% Step increase for Police Officers.

#### Operating Expenses

Operating Expenses increased by \$3,239,196 primarily due to the increase in Internal Service Allocations for the purchase of vehicles, cell phones and fleet parts/oil/gas associated with the 80 Police Officers created within this division.

## CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT:</b>	Office of the Sheriff
<b>DIVISION:</b>	Personnel and Professional Standards

### **FUNCTION:**

Endeavors to maintain an efficient and effective law enforcement agency through aggressive recruitment of high caliber employees and providing them with thorough training. The employment of quality individuals who are prepared and well equipped to perform their duties will result in employees who conduct themselves with pride, professionalism and integrity.

### **HIGHLIGHTS:**

- The Continuous Improvement activity transferred from The Office of the Sheriff - Administration Division.

### **ANALYSIS:**

#### Personnel Expenses

Personnel Expenses increased by \$5,439,882 primarily due to Continuous Improvement being moved to this division, a 2% Cost of Living Adjustment and a 2% Step increase for Police Officers.

#### Operating Expenses

Operating Expenses increased by \$370,619 primarily due to Professional Services for the Assessment Center for Police and Corrections and Employee Training.

## CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT:</b>	Office of the Sheriff
<b>DIVISION:</b>	Police Services

### FUNCTION:

Provide the broad support role for the Jacksonville Sheriff's Office to complement its law enforcement responsibilities. Budget development and oversight are undertaken along with support services such as communications, property intake and storage, supply, records/identification and fleet maintenance management.

### HIGHLIGHTS:

- Police Services includes the Budget & Management Division and the Support Services Division which provide services that strengthen the law enforcement efforts of the Sheriff's Office.

### ANALYSIS:

#### Operating Expenses

Operating Expenses decreased by \$2,443,746 primarily due to the decrease of \$2,439,785 in Internal Service Allocations. Information Technology Department charges are no longer allocated to the Sheriff's Office since they have changed the billing method to a per device charge and the Sheriff's office owns their own devices.

**CITY OF JACKSONVILLE, FLORIDA**



# CITY OF JACKSONVILLE, FLORIDA

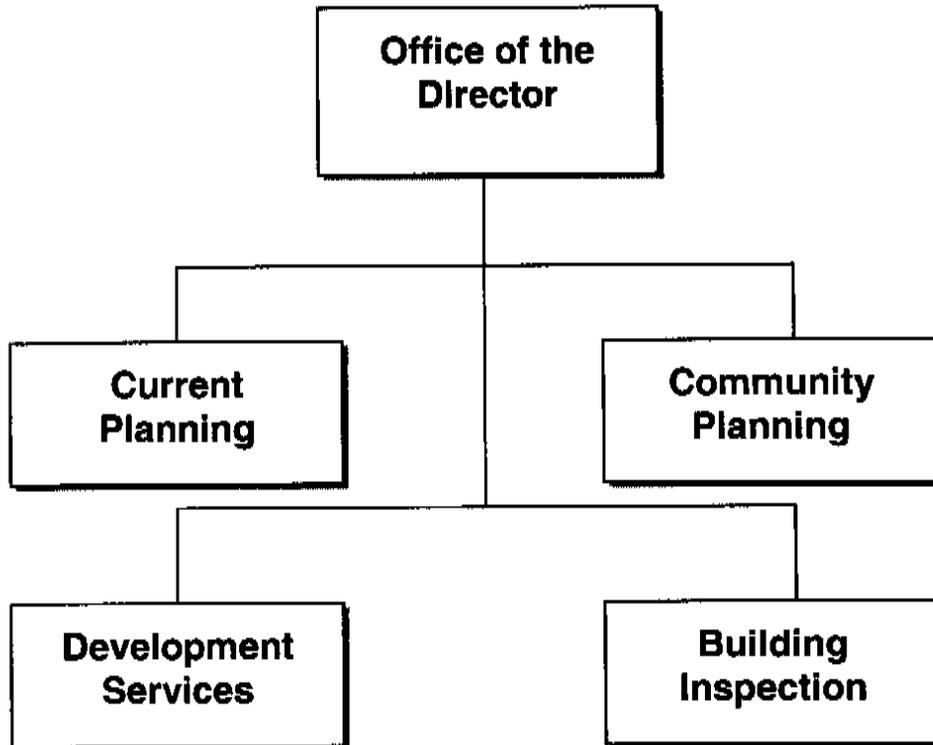
## PLANNING AND DEVELOPMENT DEPARTMENT

### DEPARTMENT VISION:

To foster economic progress and the long-term sustainability of Jacksonville's neighborhoods.

### DEPARTMENT MISSION:

Provide sound planning services, a simplified regulatory and permitting process, maximum citizen participation and a shared City-wide vision for our natural and built environment.



**CITY OF JACKSONVILLE, FLORIDA**

**Planning and Development**

<b>SERVICES/MEASURES</b>	<b>FY 07 Historical</b>	<b>FY 08 Estimated</b>	<b>FY 09 Projected</b>
<b>Inputs</b>			
\$ amount of budget	\$7,296,928	\$20,630,174	\$20,751,989
# FTE	83	225.5	238
<b>Workload/Demand</b>			
# of building permits issued	21,986	19,112	20,000
# of building inspections performed	143,218	99,780	100,000
# of electrical permits issued	31,502	21,542	22,000
# of electrical inspections performed	65,425	44,028	45,000
# of mechanical permits issued	20,182	12,116	13,000
# of mechanical inspections performed	44,052	27,404	28,000
# of plumbing permits issues	16,884	10,222	11,000
# of plumbing inspections performed	43,637	28,127	29,000
# of mobile home permits issued	490	257	300
# of mobile home inspections performed	864	278	300
# of sign permits issued	2,377	1,453	1,500
# of sign inspections performed	3,692	2,570	2,600
# of zoning applications processed	202	220	144
# of right-of-way permits issued	4,192	3,306	2,607
# of DRI reviews completed	1.5	0	1
# of NOPC reviews	5	7	7
# of addresses assigned	7394	12446	10,850
# of comp plan amendments processed	110	72	74
<b>Efficiency</b>			
% of man hours spent performing planning activities vs. regulatory activities	10%	12%	12%
# of days to complete preliminary horizontal review (average)	16.82	8.9	4.71
# of days to complete revised/final horizontal review (average)	7.2	4.2	2.45
\$ cost per building inspection (average)	\$ 27.61	\$ 57.64	\$ 36.40
\$ cost per electrical inspection (average)	\$ 31.99	\$ 56.13	\$ 35.97
\$ cost per mechanical inspection (average)	\$ 35.27	\$ 61.60	\$ 39.47
\$ cost per plumbing inspection (average)	\$ 36.32	\$ 75.03	\$ 48.06
\$ cost per mobile home inspection (average)	\$ 31.99	\$ 56.13	\$ 35.97
\$ cost per sign inspection (average)	\$ 31.99	\$ 56.13	\$ 35.97
\$ cost per zoning application processed (average)	\$ 2,941.00	\$ 3,015.00	\$ 3,090.00
\$ cost per DRI review (average)	\$ 19,926.00	\$ 20,424.00	\$ 20,935.00
\$ cost per address assignment (average)	\$ 24.00	\$ 24.00	\$ 25.00
\$ cost per comp plan amendment processed (average)	\$ 7,258.00	\$ 7,440.00	\$ 7,626.00
\$ cost per horizontal review (average)	\$ 427.00	\$ 438.00	\$ 449.00

## CITY OF JACKSONVILLE, FLORIDA

### PLANNING AND DEVELOPMENT

EXPENDITURES BY DIVISION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>BUILDING &amp; ZONING INSPECTION</b>					
PERSONNEL EXPENSES	0	7,256,757	7,737,877	481,120	6.6%
OPERATING EXPENSES	0	2,670,089	2,753,517	83,428	3.1%
CAPITAL OUTLAY	0	1	1	0	0.0%
OTHER USES	0	1,179,549	723,311	-456,238	-38.7%
DIVISION TOTAL	0	11,106,396	11,214,706	108,310	1.0%
<b>COMMUNITY PLANNING DIVISION</b>					
PERSONNEL EXPENSES	0	2,128,925	2,142,022	13,097	0.6%
OPERATING EXPENSES	30,000	1,480,856	1,062,842	-418,014	-28.2%
CAPITAL OUTLAY	0	1	1	0	0.0%
DIVISION TOTAL	30,000	3,609,782	3,204,865	-404,917	-11.2%
<b>PLANNING &amp; DEVELOPMENT CAPITAL PROJECTS</b>					
CAPITAL OUTLAY	0	0	1,656,767	1,656,767	
DIVISION TOTAL	0	0	1,656,767	1,656,767	
<b>CURRENT PLANNING</b>					
PERSONNEL EXPENSES	1,934,294	1,093,131	1,191,148	98,017	9.0%
OPERATING EXPENSES	675,374	419,510	408,365	-11,145	-2.7%
DIVISION TOTAL	2,609,668	1,512,641	1,599,513	86,872	5.7%
<b>DEVELOPMENT SERVICE DIVISION</b>					
PERSONNEL EXPENSES	0	2,111,956	2,317,421	205,465	9.7%
OPERATING EXPENSES	0	580,242	618,909	38,667	6.7%
CAPITAL OUTLAY	0	0	3	3	
DIVISION TOTAL	0	2,692,198	2,936,333	244,135	9.1%
<b>OFFICE OF THE DIRECTOR</b>					
PERSONNEL EXPENSES	1,206,475	671,896	560,880	-111,016	-16.5%
OPERATING EXPENSES	1,003,190	1,037,260	669,358	-367,902	-35.5%
CAPITAL OUTLAY	0	1	3	2	200.0%
DIVISION TOTAL	2,209,665	1,709,157	1,230,241	-478,916	-28.0%
<b>TOTAL EXPENDITURES</b>	<b>4,849,333</b>	<b>20,630,174</b>	<b>21,842,425</b>	<b>1,212,251</b>	<b>5.9%</b>

AUTHORIZED POSITIONS	FY 07	FY 08	FY 09	Change
BUILDING & ZONING INSPECTION	0	128	134	6
COMMUNITY PLANNING DIVISION	0	32	33	1
CURRENT PLANNING	40	19	18	-1
DEVELOPMENT SERVICE DIVISION	0	38	45	7
OFFICE OF THE DIRECTOR	20	8	8	0

PART TIME HOURS	FY 07	FY 08	FY 09	Change
BUILDING & ZONING INSPECTION	0	0	0	0
COMMUNITY PLANNING DIVISION	0	6,355	6,355	0
CURRENT PLANNING	2,080	2,080	2,080	0

## 2008-2009 ANNUAL BUDGET

## CITY OF JACKSONVILLE, FLORIDA

**DEPARTMENT:** Planning and Development

**DIVISION:** Building Inspection

### **FUNCTION:**

The Building Inspection Division's roles and responsibilities are to ensure that future developments and construction comply with the Florida Building Code and the City of Jacksonville's building ordinances. To this end, the Division continually reviews and approves building permit applications and inspects construction projects. Public safety is maintained through the Division's enforcement of the Florida Building Code and associated mechanical, plumbing and electrical codes, and other related city codes.

### **HIGHLIGHTS:**

- Continued implementation of the new permitting and inspection computer system.
- Inspect all roofing permits as compared to previous inspections being performed by a City contractor on a random basis.
- Issue window and door replacement permits in accordance with the Florida Building Code.

### **ANALYSIS:**

#### Personnel Expenses

Personnel Expenses increased by 6.6 percent given a net increase of six (6) positions. The net increase of six (6) positions comprised a transfer of 13 positions from Environmental and Compliance Department and seven (7) positions transferred to Development Services Division. It should also be noted that the FY 09 budget reflects seven (7) unfunded Building Inspection positions.

#### Operating Expenses

Highlighting the 17.5 percent decrease in Operating Expenses were lower internal service allocations (\$232,814), a lower building rental allocation (\$77,904), and a reduced travel and per diem allowance (\$21,503). The primary contributing factor to these decreases relates to the Environmental and Compliance and Erosion Sediment Control activities being transferred from the Building Inspection Fund to the General Fund. In terms of processing fees, lower Tax Collector Charges (\$15,672) were offset by a projected increase in credit card fees given increased usage by customers (\$15,000).

#### Other Uses

Decreased as a result of a lower allocation of Indirect Cost in the amount of \$456,236 as well as the absence of interfund transfers

## CITY OF JACKSONVILLE, FLORIDA

**DEPARTMENT:** Planning and Development

**DIVISION:** Community Planning

### **FUNCTION:**

The Community Planning Division's primary purpose is to maintain, amend, and monitor the Comprehensive Plan of the City of Jacksonville. This role includes many diverse planning efforts in the areas of capital facilities, land use, parks, historic preservation, and neighborhoods.

These broad-range planning efforts produce the Comprehensive Plan of the City of Jacksonville including amendments thereof, the Evaluation and Appraisal Report (EAR) of the Comprehensive Plan, short and long-term land use plans, neighborhood plans, historic studies and designations, short and long-range transportation plans, and other plans required or desired to support the Comprehensive Plan. The Division also reviews Developments of Regional Impacts (DRI) and performs traffic and transit testing.

### **HIGHLIGHTS:**

- Community Planning Division comprises the former Strategic Planning Division, Transportation Planning Division and the Parks Planning Section resultant of a FY 08 City-wide reorganization.
- Introduce new goals, objectives and policies in the update to the 2010 Comprehensive Plan.
- Focus on master planning for the more rural areas of the County and infill development.

### **ANALYSIS:**

#### Personnel Expenses

Personnel Expenses increased by less than 1 percent when the effects of a net position increase of one (1) is considered in conjunction with a \$35,833 reduction in part-time wages, a \$3,510 reduction in over-time wages, and the absence of a salary/benefits lapse for FY 09. In addition, beginning in FY 09, the City has budgeted a non-departmental lapse for various Departments in the General Fund as well as subfunds that receive significant transfers from the General Fund.

#### Operating Expenses

The decrease in Operating Expenses derives from several factors; most notably the decrease in professional services in the amount of \$378,312 in addition to changes in the allocation methodology of information technology charges from a per capita to a per device basis resulting in a \$67,113 decrease.

## **CITY OF JACKSONVILLE, FLORIDA**

<b>DEPARTMENT:</b>	Planning and Development
<b>DIVISION:</b>	Planning and Development Capital Projects

**FUNCTION:**

Capital Outlay in the amount of \$1,656,767 is provided to three (3) Town Center projects: Planning District 2 (\$181,382), Planning District 4 (\$883,409), and Planning District 5 (\$591,976).

# CITY OF JACKSONVILLE, FLORIDA

**DEPARTMENT:** Planning and Development

**DIVISION:** Current Planning

## **FUNCTION:**

The Current Planning Division addresses short-term growth and development issues through the review of proposed zoning changes. To this end, the Division is responsible for administering the Zoning Code (Chapter 656) and site plan reviews pursuant to Chapter 654 Subdivision Regulations. The Division accepts and reviews applications for Planned Unit Development (PUD) rezonings and PUD verification, conventional rezonings, exceptions, variances, waivers, administrative deviations, cell tower review, amendments to final orders, and amendments to Chapter 656 and 654 of the Ordinance Code.

The Division provides technical and support staff to the Land Use and Zoning Committee, Planning Commission, Tower Review Committee, and the Industrial Technical Advisory Committee (ITAC). The Division is actively involved in all Zoning Code re-write committees and conducts regular quasi-judicial public hearings for all Administrative Deviation requests. The Current Planning staff assists the general public with questions relating to the Zoning Code, zoning verification, development and permitting, and zoning application processes.

## **HIGHLIGHTS:**

- Implement Commercial Design Guidelines and Best Practices through staff review of preliminary site plans, 10-set civil/plat review, and reviews for PUD verification of substantial compliance.
- Administer zoning overlay districts in the City including the Downtown Overlay, Mayport, Springfield, San Marco and the Riverside Avondale Zoning Overlay.

## **ANALYSIS:**

### Personnel Expenses

Personnel Expenses increased by 9 percent when the effects of a net position decrease of one (1) is considered in conjunction with a \$35,351 increase in part-time wages, a \$19,045 increase in workers compensation. In addition, in FY 09, the City has budgeted a non-departmental lapse for the various departments in the General Fund as well as subfunds that receive significant transfers from the General Fund.

### Operating Expenses

The decrease in Operating Expenses derives from several factors; most notably the absence of a systems development budget in the amount of \$109,201 and a \$10,000 decrease in the level of professional services.

## CITY OF JACKSONVILLE, FLORIDA

**DEPARTMENT:** Planning and Development

**DIVISION:** Development Services

### **FUNCTION:**

The Development Services Division encompasses various agencies involved in regulating local land development. These agencies include the Review Group, Zoning, Concurrency, and Addressing.

The Review Group receives and provides civil plan review and inspection services for subdivisions, commercial, roadway and drainage projects, issues and inspects right-of-way permits, and is responsible for flood plain determination. The Zoning Counter ensures applicants apply for allowable uses of the property and accepts applications for zoning variances, administrative deviations and other waivers.

The Concurrency Management System Office coordinates the intake of all concurrency applications and transmits information electronically to the various concurrency testing agencies and departments. Concurrency is tested for concurrency in mass transit, traffic circulation, solid waste, storm water runoff, potable water, sanitary sewer, and recreation and open space. The Addressing Office takes the lead role in coordinating 9-1-1 emergency addressing. The Office issues new addresses and adds them to the City's GIS system.

### **HIGHLIGHTS:**

- Enhance the Concurrency Management Systems Office database to include financial data in order to assist the City in planning for long-range capital improvements of roadways.

### **ANALYSIS:**

#### Personnel Expenses

Personnel Expenses increased by 9.7 percent when the effects of a net position increase of seven (7) is considered in conjunction with a \$6,829 increase in over-time wages and a \$36,303 increase in workers compensation. The net position increase comprised the transfer of seven (7) positions from the Building Inspection Division.

#### Operating Expenses

The increase in Operating Expenses derives from several factors; most notably the \$183,908 increase in interdepartmental charges applied to building rentals given a change in square footage requirements. Other contributing factors relate to changes in the methodology of information technology charges from a per capita to a per device basis resulting in an \$74,649 increase. Increases in telecommunication charges contributed \$11,122 to the increase.

It should be noted that a \$5,564 expenditure credit applied solely to the FY 08 budget and that some Operating Expense line items decreased such as engineering service charges by \$249,930. Consideration of these factors serves to clarify that the overall Operating Expense increase is comprised of two (2) main elements; various Operating Expense adjustments and the expenditure credit which serves to generate a comparative increase.

## CITY OF JACKSONVILLE, FLORIDA

**DEPARTMENT :** Planning and Development

**DIVISION:** Office of the Director

### **FUNCTION:**

The Office of the Director of Planning and Development provides technical, financial, managerial, and administrative support to the Department and associated Boards and Commissions.

### **HIGHLIGHTS:**

- Review and make recommendations to the City's Zoning Code.
- Review and update the 2010 Comprehensive Plan.
- FY 09 budget reflects the financial effects of a second pay equity study relative to the Planner class series as well the effects of pay equity adjustments for administrative support staff and Zoning Assistants.
- The Zoning Counter, Zoning Code Enforcement section, and the Addressing section moved to the Ed Ball Building in an effort to consolidate all regulatory functions, with remaining staff projected to move into the Haverty's Building during FY 09.

### **ANALYSIS:**

#### Personnel Expenses

Although the numeric composition of the Office of the Director remained constant with eight (8) employees, the 16.5 percent decrease is attributable to budgeting the full-value of an Appointed Official's wages and benefits from the Office of the Director to the Mayor's Administration. Previously, the wages and benefits were split between the two in proportion to the duties and responsibilities. In addition, beginning in FY 09, the City has budgeted a non-departmental lapse for various Departments in the General Fund as well as subfunds that receive significant transfers from the General Fund.

#### Operating Expenses

The decrease in Operating Expenses derives from several factors; most notably the absence of a \$300,000 lease given the relocation of three (3) major planning activities to the Ed Ball Building. Other contributing factors relate to changes in the methodology of information technology charges from a per capita to a per device basis resulting in an \$80,952 decrease and operating efficiencies reduced the level of repairs and maintenance by \$30,945.

**CITY OF JACKSONVILLE, FLORIDA**



# CITY OF JACKSONVILLE, FLORIDA

## PROPERTY APPRAISER

### DEPARTMENT VISION:

To earn the public's trust.

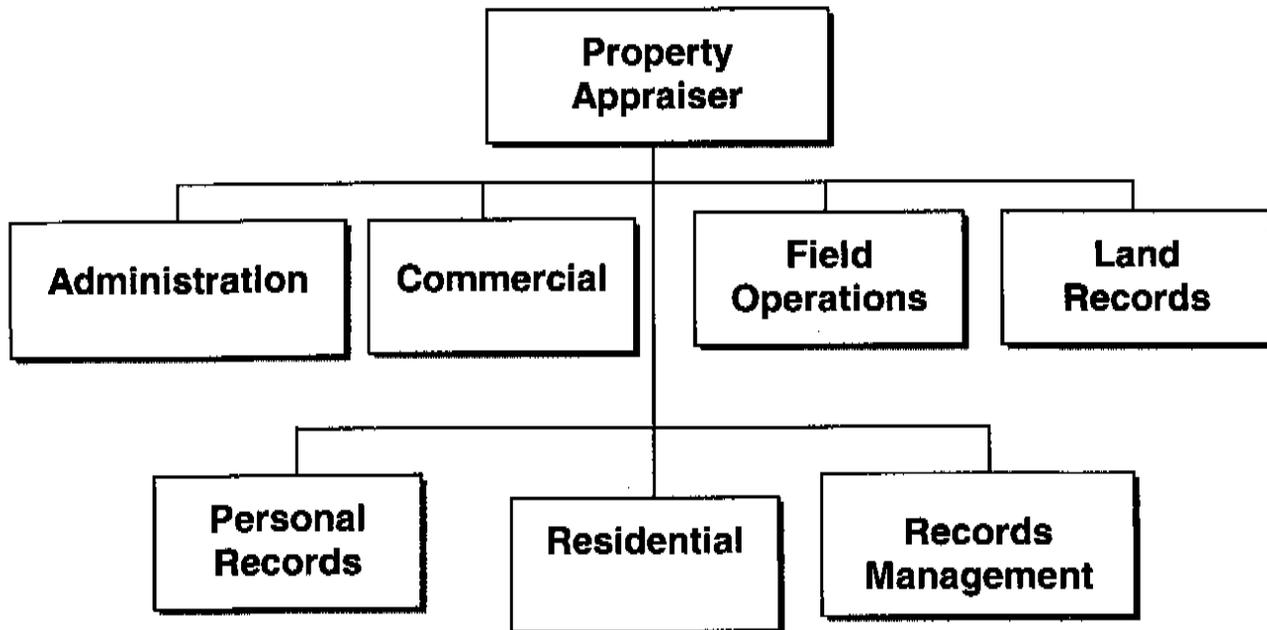
### DEPARTMENT MISSION:

We will:

Produce a fair, equitable and accurate tax roll as required by law.

Focus on our customers – the taxpayers.

Support the continuous personal and professional development of our employees.



## CITY OF JACKSONVILLE, FLORIDA

### PROPERTY APPRAISER

EXPENDITURES BY DIVISION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>ADMINISTRATION</b>					
PERSONNEL EXPENSES	957,850	978,963	986,511	7,548	0.8%
OPERATING EXPENSES	1,628,749	1,532,560	1,313,290	-219,270	-14.3%
CAPITAL OUTLAY	151,340	1	1	0	0.0%
DIVISION TOTAL	2,737,939	2,511,524	2,299,802	-211,722	-8.4%
<b>COMMERCIAL</b>					
PERSONNEL EXPENSES	1,128,764	1,089,553	1,079,314	-10,239	-0.9%
OPERATING EXPENSES	48,209	59,746	65,499	5,753	9.6%
CAPITAL OUTLAY	8,946	0	0	0	
DIVISION TOTAL	1,185,918	1,149,299	1,144,813	-4,486	-0.4%
<b>CAPITAL PROJECTS</b>					
CAPITAL OUTLAY	140,273	0	0	0	
DIVISION TOTAL	140,273	0	0	0	
<b>FIELD OPS</b>					
PERSONNEL EXPENSES	1,218,581	1,390,253	1,398,996	8,743	0.6%
OPERATING EXPENSES	238,012	251,718	297,000	45,282	18.0%
DIVISION TOTAL	1,456,593	1,641,971	1,695,996	54,025	3.3%
<b>LAND RECORDS</b>					
PERSONNEL EXPENSES	1,256,986	1,310,832	1,349,177	38,345	2.9%
OPERATING EXPENSES	40,090	23,364	48,572	25,208	107.9%
DIVISION TOTAL	1,297,076	1,334,196	1,397,749	63,553	4.8%
<b>PERSONAL RECORDS</b>					
PERSONNEL EXPENSES	693,792	754,064	680,063	-74,001	-9.8%
OPERATING EXPENSES	19,242	38,122	38,908	786	2.1%
DIVISION TOTAL	713,034	792,186	718,971	-73,215	-9.2%
<b>RESIDENTIAL</b>					
PERSONNEL EXPENSES	1,008,205	1,027,151	1,093,080	65,929	6.4%
OPERATING EXPENSES	8,770	13,291	75,158	61,867	465.5%
DIVISION TOTAL	1,016,976	1,040,442	1,168,238	127,796	12.3%
<b>RECORDS MANAGEMENT</b>					
PERSONNEL EXPENSES	629,401	709,365	803,016	93,651	13.2%
OPERATING EXPENSES	95,310	116,378	123,939	7,561	6.5%
CAPITAL OUTLAY	4,278	0	0	0	
DIVISION TOTAL	728,988	825,743	926,955	101,212	12.3%
TOTAL EXPENDITURES	9,276,797	9,295,361	9,352,524	57,163	0.6%

# CITY OF JACKSONVILLE, FLORIDA

## PROPERTY APPRAISER

<b>AUTHORIZED POSITIONS</b>	<b>FY 07</b>	<b>FY 08</b>	<b>FY 09</b>	<b>Change</b>
ADMINISTRATION	9	10	10	0
COMMERCIAL	17	16	15	-1
FIELD OPS	34	33	32	-1
LAND RECORDS	25	25	25	0
PERSONAL RECORDS	13	13	12	-1
RESIDENTIAL	17	17	18	1
RECORDS MANAGEMENT	13	14	16	2

<b>PART TIME HOURS</b>	<b>FY 07</b>	<b>FY 08</b>	<b>FY 09</b>	<b>Change</b>
ADMINISTRATION	4,160	2,080	2,080	0
PERSONAL RECORDS	2,080	2,080	2,080	0

## CITY OF JACKSONVILLE, FLORIDA

**DEPARTMENT:** Property Appraiser

**DIVISION:** Administration

### **FUNCTION:**

The Administrative Division supports the department through financial, human resources and information technology services. The division also educates taxpayers about pertinent laws and services through its community outreach efforts. The goal of the division is to implement programs and policies that allow the department to meet its vision and help employees better serve their customers. The division develops the annual tax roll while also providing all technological services within the department.

### **HIGHLIGHTS:**

- The Administrative Division will further enhance the Property Appraiser's web site to educate the public on property tax laws and procedures and make appraisals data more accessible.
- The division will also continue to work with a software vendor to provide enhancements and upgrades to the property tax roll application to ensure compliance with new state laws and standards.

### **ANALYSIS:**

#### Operating Expenses

The decrease in Operating Expenses is the result of a decrease in the Banking Fund of \$111,445 that was attributable to various capital items being paid off. In addition, there was a change in the method of allocating information technology charges from a per capita to a per device basis that resulted in a \$121,944 decrease in this area.

## CITY OF JACKSONVILLE, FLORIDA

**DEPARTMENT:** Property Appraiser

**DIVISION:** Commercial

### **FUNCTION:**

The Commercial Division assesses all commercial property in Duval County including industrial land, vacant commercial property and property with business, retail, office, multi-family and industrial structures. Commercial appraisers use three standard appraisal methods-the market, cost and income approaches-to determine value. Market data is used to develop parameters for like groups of properties which are applied uniformly and equitably throughout the county.

### **HIGHLIGHTS:**

- The division has reorganized staff and the distribution of work to allow for cross training of appraisers.

### **ANALYSIS;**

#### Operating Expenses

The increase is mainly attributable to a change in the method of allocating information technology charges from a per capita to a per device basis. This was offset somewhat with a decrease in Other Operating supplies.

## CITY OF JACKSONVILLE, FLORIDA

**DEPARTMENT:** Property Appraiser

**DIVISION:** Field Operations

### **FUNCTION:**

The Field Operations Division physically inspects property in Duval County to ensure that details are correct in the Property Appraiser's date base. Florida law (F.S 193.023) requires all county property appraisers to inspect all property at least once every five years. The division's field appraisers canvas neighborhoods and also respond to customer requests and permits where work is under way or has been completed.

### **HIGHLIGHTS:**

- The division will continue to utilize technology such as laser devices and laptops to increase efficiency in the field and aid in the measuring and inspection of buildings.
- The division will develop procedures for obtaining photographs of buildings that will be attached to appraisal records.

### **ANALYSIS:**

#### Operating Expenses

The increase in Operating Expenses is mainly attributable to a change in the method of allocating information technology charges from per capita to a per device basis resulted in an increase of \$43,163.

## CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT:</b>	Property Appraiser
<b>DIVISION:</b>	Land Records

### **FUNCTION:**

The Land Records Division maintains the inventory of property on every parcel in Duval County. The division updates property maps and ownership information by monitoring all recorded documents for changes in ownership status. This includes sales and transfers of ownership. The county's property maps change when the composition of the land changes and the division's cadastralists adjust them accordingly.

### **HIGHLIGHTS:**

- The division will identify and prioritize GIS analytical tools to be used in a two-way interchange with Computer Assisted Mass Appraisal System and the Tangible Personal Property System.

### **ANALYSIS:**

#### Operating Expenses

The increase in Operating Expenses is mainly attributable to a change in the method of allocating information technology charges from a per capita to a per device basis budgeted at \$28,195. This was somewhat offset with a decrease of \$2,270 for the Banking Fund.

## CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT:</b>	Property Appraiser
<b>DIVISION:</b>	Personal Records

### FUNCTION:

The Personal Records Division is responsible for assessing all business assets other than real estate in Duval County. Florida law requires businesses to report and pay taxes on tangible property such as office furniture and equipment, tools, machinery and leased equipment. Owners of rental property must also report assets such as furniture and appliances. The division sends out annual returns to businesses and determines value based on costs of assets and state guidelines which utilize depreciation factors.

### HIGHLIGHTS:

- The division will scan and store returns electronically rather than a paper file. This will reduce manpower needed to sort and file returns and will increase accessibility to the information.
- The division will expand its auditing program to ensure proper reporting.

### ANALYSIS:

#### Personnel Expenses

There was a transfer of (1) one position and associated benefits to another division.

# CITY OF JACKSONVILLE, FLORIDA

**DEPARTMENT:** Property Appraiser

**DIVISION:** Residential

## **FUNCTION:**

The Residential Division is responsible for assessing all developed residential property with single family homes, multifamily properties up to (9) nine units, mobile homes and condominiums as well as vacant residential land and agriculture land. The division's appraisers determine fair market value for all residential property in Duval County using computer modeling and standardized appraisal techniques that consider market trends and factors such as property features and conditions.

## **HIGHLIGHTS:**

- The division will increase efficiency by streamlining processes and further standardizing appraisal methods.
- The division plans to standardize the format and method in which information is presented during the appeal process to ensure uniformity in presentation before the Value Adjustment board.

## **ANALYSIS;**

### Personnel Expenses

The majority of the increase was the addition of (1) one position and associated benefits from another division.

## CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT:</b>	Property Appraiser
<b>DIVISION:</b>	Records Management

### **FUNCTION:**

The Records Management Division assists customers who call and e-mail the Property Appraiser's Office as well as those who come into the office for service. The division is responsible for processing all exemption applications as well as notifying citizens who are eligible to file for homestead and other exemptions. The division's customer service representatives explain the tax roll and various documents upon the customer's request. The division also represents the Property Appraiser's Office at community workshops to educate citizens on the Property Appraisers' Office processes and services.

### **HIGHLIGHTS:**

- The division will continue its focus on exemption fraud through the addition of an exemption specialist and efforts to increase public awareness including information on the web and a hotline.
- The division will provide community outreach at public events to educate citizens on exemption laws and procedures.

### **ANALYSIS:**

#### Personnel Expenses

The majority of the increase was the result of an increase of (2) positions and associated benefits from another division.

#### Operating Expenses

The increase in Operating Expenses was mainly the result of a change in the method of allocating information technology charges from a per capita to a per device basis that resulted in an \$11,974 increase in this area. This was offset somewhat with a decrease in the Banking Fund of \$1,726 and a decrease in Printing of \$2,300.

# **CITY OF JACKSONVILLE, FLORIDA**

## **PUBLIC DEFENDER**

### **DEPARTMENT VISION:**

To support the ideals and intentions of the United States and Florida Constitutions.

### **DEPARTMENT MISSION:**

To provide competent legal representation, when appointed by the Court, to indigent persons charged with or arrested for felony offenses, misdemeanors, violation of a municipal ordinance, alleged to be a delinquent, or subject to involuntary civil commitment under the provisions of the Sexual Predator Civil Commitment Act.

Note: The Public Defender Office is an agency of the State of Florida. Chapter 27.54 of the Florida Statutes requires that the City of Jacksonville provide the Public Defender with such office space, utilities, telephone services, custodial services, library services, and communication services as may be necessary for the proper and efficient functioning of their offices.

**Public  
Defender**

## CITY OF JACKSONVILLE, FLORIDA

### PUBLIC DEFENDER

EXPENDITURES BY DIVISION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
PUBLIC DEFENDER					
OPERATING EXPENSES	923,162	1,009,626	1,231,093	221,467	21.9%
CAPITAL OUTLAY	58,629	244,501	226,801	-17,700	-7.2%
DIVISION TOTAL	981,791	1,254,127	1,457,894	203,767	16.2%
TOTAL EXPENDITURES	981,791	1,254,127	1,457,894	203,767	16.2%

## CITY OF JACKSONVILLE, FLORIDA

**DEPARTMENT:** Public Defender

**DIVISION:** Public Defender

### **FUNCTION:**

To provide competent legal representation, when appointed by the court, to indigent persons charged with or arrested for felony offenses, misdemeanors, violation of a municipal ordinance, alleged to be a delinquent, or subject to involuntary civil commitment under the provisions of the Sexual Predator Civil Commitment Act.

### **HIGHLIGHTS:**

- The revenue for Recording Fees is down due to a decrease in the housing market. Fund balance was used to cover the additional expenses requested by the department.

### **ANALYSIS:**

#### Operating Expenses

The increase in Operating Expenses is the result of an increase of \$20,670 for Building Rent. There was also an increase for (2) two contractual employees that have been moved from State funding due to State budget cuts. There also was a net increase in Internal Service Allocations for \$16,645.

#### Capital Outlay

The decrease in Capital Outlay is a result of decreased revenues from Recording Fees – Technology as a result of a slow down in the housing market.

**CITY OF JACKSONVILLE, FLORIDA**



# **CITY OF JACKSONVILLE, FLORIDA**

<b>PUBLIC HEALTH</b>
----------------------

**DEPARTMENT VISION:**

To be the Standard for Excellence in Public Health Service and to attain levels of health in this community, previously thought unattainable.

**DEPARTMENT MISSION:**

To continually improve the health and environment of people and the community.

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. The City of Jacksonville funds approximately 9% of the total operating budget. The figures shown are for the portion funded by the City of Jacksonville.

## CITY OF JACKSONVILLE, FLORIDA

### PUBLIC HEALTH

EXPENDITURES BY DIVISION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
PUBLIC HEALTH UNIT					
OPERATING EXPENSES	2,428,316	774,094	770,422	-3,672	-0.5%
GRANTS AND AIDS	61,753	0	0	0	
DIVISION TOTAL	2,490,069	774,094	770,422	-3,672	-0.5%
TOTAL EXPENDITURES	2,490,069	774,094	770,422	-3,672	-0.5%

## CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT:</b>	Public Health
<b>DIVISION:</b>	Public Health Unit

### FUNCTION:

To continually improve the health and environment of the community through the provision of medical, social services and environmental services and the creation and support of community partnerships.

### HIGHLIGHTS:

- Duval County Health Department (DCHD) Strategic Plan will be implemented on July 1, 2008. The plan consists of five (previous nine were combined) goals supported by forty-one objectives and by the Duval County Health Department's Business Plan/Budget.
- Duval County Health Department (DCHD) is participating in the State of Florida Medicaid Reform as part of what was an two counties pilot, nad now has become a 6 county pilot.
- Pursuing numerous Federal Grants to enhance health services to our community. These enhancement include the expansion of our Federal Qualified Health Center to cover a larger portion of the greater Jacksonville's population.
- Through a three (3) year contract with the Jacksonville Sheriff's Office, DCHD provides clinical services to the three (3) correction facilities.
- Duval County Health Department has convened a violence prevention initiative to reduce Jacksonville's murder rate. The four major components of this initiative include: violence data report; violence prevention policy development; social-epidemiology research; and violence death review team. All components are represented by members of the community to ensure coordinated response.

### ANALYSIS:

#### Operating Expenses

There is no significant increase from FY 08 to FY 09.

**CITY OF JACKSONVILLE, FLORIDA**



# CITY OF JACKSONVILLE, FLORIDA

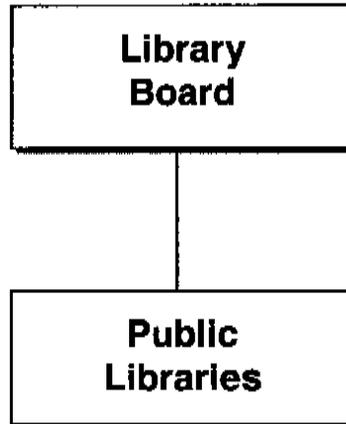
## PUBLIC LIBRARIES

### DEPARTMENT VISION:

Start Here. Go Anywhere!

### DEPARTMENT MISSION:

To connect people with ideas that enlighten, encourage, inspire, enrich, and delight.



**CITY OF JACKSONVILLE, FLORIDA**

**Jacksonville Public Libraries**

<b>SERVICES/MEASURES</b>	<b>FY 07 Historical</b>	<b>FY 08 Estimated</b>	<b>FY 09 Projected</b>
<b>Inputs</b>			
\$ amount of budget	\$35,062,323	\$37,957,527	\$38,691,961
# FTE	382	368	368
<b>Efficiency</b>			
% increase in children attending preschool program	55,259	56,917	58,055
% Increase in teens attending teen program	24,342	21,384	21,812
% increase in E-Reference services provided	9,229	9,506	9,696
% increase in database usage (based on level of use)	287,960	473,515	482,985
% increase in circulation of reading materials	5,358,231	5,465,395	5,574,703
% increase in frequency of leadership practices as determined by self-	N/A	N/A	N/A
Decrease turnaround time for processing new materials from 8 days to 5 days.	N/A	N/A	5 days

## CITY OF JACKSONVILLE, FLORIDA

### PUBLIC LIBRARIES

EXPENDITURES BY DIVISION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>JACKSONVILLE PUBLIC LIBRARIES</b>					
PERSONNEL EXPENSES	18,591,506	18,276,662	19,191,867	915,205	5.0%
OPERATING EXPENSES	8,528,394	9,850,709	8,827,871	-1,022,838	-10.4%
CAPITAL OUTLAY	5,011,609	4,644,672	3,794,673	-849,999	-18.3%
GRANTS AND AIDS	19,238	0	0	0	
OTHER USES	2,803,964	5,185,474	6,872,583	1,687,109	32.5%
DIVISION TOTAL	34,954,711	37,957,517	38,686,994	729,477	1.9%
<hr/>					
TOTAL EXPENDITURES	34,954,711	37,957,517	38,686,994	729,477	1.9%

AUTHORIZED POSITIONS	FY 07	FY 08	FY 09	Change
JACKSONVILLE PUBLIC LIBRARIES	382	368	369	1

PART TIME HOURS	FY 07	FY 08	FY 09	Change
JACKSONVILLE PUBLIC LIBRARIES	197,375	197,375	204,095	6,720

## CITY OF JACKSONVILLE, FLORIDA

**DEPARTMENT:** Public Libraries

**DIVISION:** Public Libraries

### **FUNCTION:**

The Public Libraries function is to increase literacy by providing the highest quality of Library services to the Citizens of Jacksonville at 21 locations. "Start Here. Go Anywhere."

### **HIGHLIGHTS:**

- 13 new V-Check self-check units will be purchased to replace older models. The new units will work with COJ E-commerce to allow customers the convenience of self-service payments by credit or debit card.
- Children and Teen programs such as Read Weeks, Mad Science, Early Literacy, Teen Parenting, two author visits to the library and the Zoofari program will be funded to promote reading and facilitate age appropriate learning.
- Over nine (9) million items will have circulated.
- Attendees for Jacksonville Public Library programs are estimated to reach 161,700 children, 19,417 teens, and 24,645 adults, for a total of 205,752 program attendees.

### **ANALYSIS:**

#### Personnel Expenses

Beginning in FY 09, the City has budgeted a non-departmental lapse for the General Fund areas of Jacksonville Public Libraries. Of the \$915,205 increase in personnel expenses, \$616,286 is attributed to the lapse figure. The remaining increase represents a 2% cost of living allowance and one (1) additional FTE.

#### Operating Expenses

The decrease of \$1,022,838 is primarily due to the elimination \$1.2 million in operating expenses associated with the IKON agreement. The library is now partially included in the copier consolidation agreement.

#### Capital Outlay

There was a net \$849,999 reduction in capital outlay primarily due to a \$1,000,000 reduction in library books, which will be partially offset through use of state aid monies. The million dollar decrease was also countered by a \$150,000 increase in capital purchases for the conference center.

#### Other Uses

The \$1,687,109 increase in Other Uses represents higher indirect costs due to the movement of charges for electricity, water, and utility services of the Libraries into the allocation for indirect costs.

# CITY OF JACKSONVILLE, FLORIDA

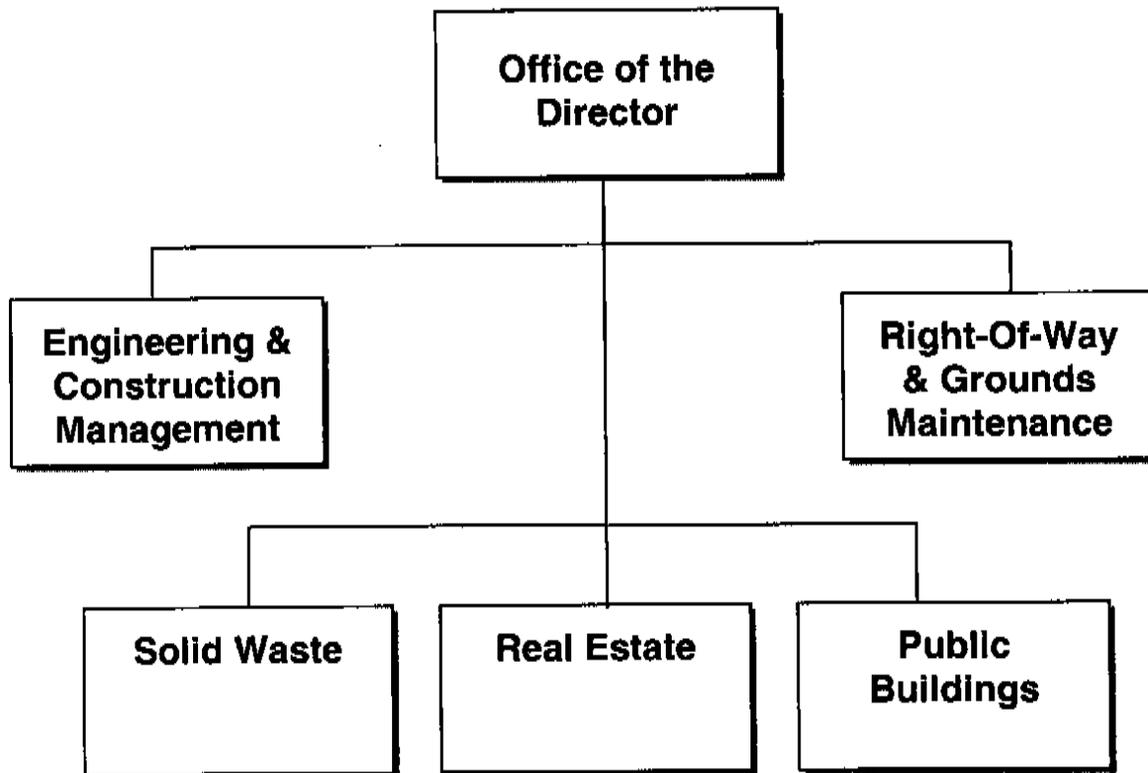
## DEPARTMENT OF PUBLIC WORKS

### DEPARTMENT VISION:

We shall continuously provide safe, timely, and cost effective infrastructure improvements to accommodate the growth of our community. We shall utilize the latest technology to reduce costs while increasing productivity. We shall conduct our operations in a manner that is sensitive to the environment.

### DEPARTMENT MISSION:

To maintain and enhance our City's infrastructure with dependable, professional and willing employees who are committed to excellence in customer service and satisfaction.



**CITY OF JACKSONVILLE, FLORIDA**

**Public Works**

**Division- ROW & Grounds Maintenance:**

<b>SERVICES/MEASURES</b>	<b>FY 07 Historical</b>	<b>FY 08 Estimated</b>	<b>FY 09 Projected</b>
<b>PARK MOWING</b>			
<i>Inputs</i>			
\$ amount of budget	N/A	\$ 1,655,276	\$ 1,704,934
# of FTE	N/A	11	11
<i>Workload/Demand</i>			
# of acres for active Parks	7,536	7,928	7,980
# of acres for passive Parks	64,518	64,126	64,074
# of cuts annually for active parks	36	36	36
# of cuts annually for passive parks	21	21	21
<i>Efficiency</i>			
\$ of in-house park mowing per acre	N/A	\$ 16.78	\$ 19.09
\$ for maintenance per acre of parks	\$ 23.70	\$ 24.93	\$ 25.93
% of parks mowed weekly by Park Maintenance	85%	85%	90%
% of parks mowed weekly by Contractors	69%	69%	46%
<i>Effectiveness</i>			
# of CARE's received monthly for Parks Grounds Maintenance	N/A	33%	30%
<b>ROW MOWING</b>			
<i>Inputs</i>			
\$ amount of budget	\$ 3,814,457	\$ 3,932,430	\$ 4,050,403
# of FTE	11	11	11
<i>Workload/Demand</i>			
# of urban ROW acres maintained	916	961	918
# of suburban ROW acres maintained	1,791	1,881	2,063
# of rural ROW acres maintained	1,051	1,103	1,013
# of mowing cycles annually for urban ROW	12	12	12
# of mowing cycles annually for suburban ROW	8	8	8
# of mowing cycles annually for rural ROW	4	4	4
<i>Efficiency</i>			
\$ average per acre of ROW mowed	\$ 74.68	\$ 76.17	\$ 79.21
<i>Effectiveness</i>			
# of CARE's received monthly for Weeds/Brush Mow R/W	N/A	87	80
<b>STORMWATER MAINTENANCE</b>			
<i>Inputs</i>			
\$ amount of budget	\$ 13,962,655	\$ 14,394,490	\$ 14,826,325
# of FTE	199	199	199
<i>Workload/Demand</i>			
# of inlet/outlet/manholes	51,165	51,165	51,500
# of ditch miles to maintain	6,000	6,000	6,000
# of mechanical inlet/outlet cleaned per month	415	738	738
# of ditch miles maintained monthly	32	32	35
<i>Efficiency</i>			
\$ average per ditch mile cleaned	\$ 5,906.50	\$ 4,118.40	\$ 4,000.00
\$ average for mechanical inlet/outlet cleaning	\$ 35.00	\$ 40.00	\$ 40.00
<b>TRAFFIC SIGNALS</b>			
<i>Inputs</i>			
\$ amount of budget	N/A	\$ 4,442,022	\$ 4,575,283
# of FTE	N/A	42	42
<i>Workload/Demand</i>			
# of signals maintained by Traffic Engineering	1,147	1,147	1,147
<i>Efficiency</i>			
\$ for signal repair	N/A	\$ 2,221,011	\$ 2,287,641
Avg signal repair response time (minutes)	45	45	45
<i>Effectiveness</i>			
# of CARE's received monthly for Traffic Signal Malfunctions	N/A	423	400
<b>ROAD MAINTENANCE</b>			
<i>Inputs</i>			
\$ amount of budget	\$ 420,841	\$ 433,857	\$ 446,873
# of FTE	12	12	12

**CITY OF JACKSONVILLE, FLORIDA**

**Public Works**

**Workload/Demand**

# of roadway miles to maintain	3,570	3,601	3,631
# of requests for road surface potholes patched	936	1,986	3,038
# of requests for sidewalk maintenance	943	950	840
# of sport fields maintained	406	406	406
# of landscape acres to maintain	25	26	26

**Efficiency**

\$ average for pothole patch	N/A	\$ 20.00	\$ 20.00
% of road surface potholes patched within time of notification	100%	100%	100%

**Effectiveness**

# of CARE's received monthly for pothole repair.	N/A	164	160
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**Division-Public Buildings:**

	FY 07 Historical	FY 08 Estimated	FY 09 Projected
<b>SERVICES/MEASURES</b>			
<b>FACILITIES MAINTENANCE</b>			
<b>Inputs</b>			
\$ amount of budget	\$ 24,326,514	\$ 32,084,685	\$ 36,491,973
# of FTE	83	149	139
<b>Workload/Demand</b>			
# of square footage for Government Administration Facilities	1,199,667	1,199,667	1,258,995
# of square footage for Fire Stations	346,187	346,187	346,187
# of square footage for Libraries	735,157	735,157	735,157
# of square footage for Recreation/Community/Senior centers	879,645	879,645	879,645
# of square footage requires cleaning (cleaned by public buildings)	2,490,000	2,490,000	2,630,000
# of square footage requires repair (repaired by public buildings)	7,320,397	7,320,397	7,416,725
# of Maximo work orders issues received yearly	16,495	15,572	16,000 <
<b>Efficiency</b>			
\$ of cleaning per square foot, as maintained by public buildings (average)	\$ 0.54	\$ 0.54	\$ 0.87
\$ of repair per square foot, as maintained by public buildings (average)	\$ 1.12	\$ 1.79	\$ 1.97
# of days from reported to repair high priority items	2.00	3.00	2.00
# of days from reported date of oldest workorder not completed (average)	215	120	120
% of work orders received completed in 5 business days	N/A	70%	70%
# of recordable lost time injuries.	1	1	1
<b>Effectiveness</b>			
# Maximo of complaints for janitorial services per location	7 per day	4.5 per day	3. per day >
\$ Energy Increase/Decrease over past year (electricity)	4% Decrease	30% Increase	8% Increase

**Division-Solid Waste:**

	FY 07 Historical	FY 08 Estimated	FY 09 Projected
<b>SERVICES/MEASURES</b>			
<b>COLLECTION AND DISPOSAL</b>			
<b>Inputs</b>			
\$ amount of budget	\$ 74,559,464	\$ 86,066,832	\$ 70,271,252
# of FTE	170	153	153
<b>Workload/Demand</b>			
# of city collection premises	57,075	57,270	57,486
# of contract collection premises	209,985	205,499	208,642
Annual landfill tons	846,730	837,975	837,975
Total tonnage collected for hazardous waste	383	429	437
Total tonnage collected for litter abatement	655	859	868
Total tonnage for illegal dumping	3,870	3,747	4,179
<b>Efficiency</b>			
Avg. resolution time for collections	82%	90%	90%
\$ per premise City (average)	\$ 9.76	\$ 9.86	\$ 9.88
\$ per premise contract haulers (average)	\$ 10.83	\$ 11.52	\$ 11.38
# of validated missed collection complaints for contract routes	16,355	10,830	10,843
# of validated missed collection complaints for city routes	3,959	2,837	2,883
# of recordable lost time injuries	31	36	36
<b>Effectiveness</b>			
Annual landfill revenue	\$ 22,247,096	\$ 17,888,954	\$ 19,209,340
Annual franchise revenue	\$ 6,973,677	\$ 7,142,124	\$ 7,324,651
Total City collections costs	\$ 6,664,351	\$ 6,758,340	\$ 7,576,417
\$ Total contract cost for refuse collection	\$ 23,336,659	\$ 28,892,656	\$ 28,584,666
Average sale price per ton of recovered recyclable material	\$ 49	\$ 49	\$ 49
Annual gas payment revenue	\$ 120,000	\$ 316,500	\$ 200,000

**CITY OF JACKSONVILLE, FLORIDA**

**Public Works**

**Division-Real Estate**

	<b>FY 07</b>	<b>FY 08</b>	<b>FY 09</b>
	<b>Historical</b>	<b>Estimated</b>	<b>Projected</b>
<b>SERVICES/MEASURES</b>			
<b>Inputs</b>			
\$ amount of budget	\$ 815,155	\$ 1,043,153	\$ 1,020,909
# of FTE	19	19	19
<b>Workload/Demand</b>			
# of ROW acquisition for BJP	467	467	400
# of ROW acquisition for Drainage	175	175	125
# of leased/licensed properties managed	128	118	118
# of Production Units (Parcels Per Agent) annually	95	80	75
<b>Efficiency</b>			
% of available tax reverted parcels disposed per year	100%	100%	100%
% of city purchases of property that equal to or less than appraised value	65%	65%	65%
% of property rights acquired by Eminent Domain	14%	20%	35%
% of property rights voluntarily acquired	86%	80%	65%
<b>Effectiveness</b>			
Revenue generated from leased/licensed property	\$ 328,963	\$ 378,927	\$ 397,306
Lease rate per square foot (should equal or exceed market rate)	\$ 18	\$ 19	\$ 20

**Division- Engineering & Construction Management**

	<b>FY 07</b>	<b>FY 08</b>	<b>FY 09</b>
	<b>Historical</b>	<b>Estimated</b>	<b>Projected</b>
<b>SERVICES/MEASURES</b>			
<b>DESIGN</b>			
<b>Inputs</b>			
\$ amount of budget	\$ 5,089,972	\$ 4,252,422	4,586,172
# of FTE	99	67	67
<b>Workload/Demand</b>			
# of Projects	N/A	53	50
<b>Efficiency</b>			
% of Projects Designed Within Budget	N/A	94%	98%
<b>Effectiveness</b>			
% of Projects Meeting Schedule	N/A	62%	75%
<b>CONSTRUCTION</b>			
<b>Inputs</b>			
\$ amount of budget	\$ 5,089,972	\$ 4,252,422	\$ 4,586,172
# of FTE	99	67	67
<b>Workload/Demand</b>			
# of contracts managed	132	140	140
# of traffic Warrant studies			
- # of signal/sign studies completed	N/A	7	7
- # of signal/sign studies pending	N/A	21	21
- # traffic calming studies completed	N/A	11	11
- # traffic calming studies pending	N/A	20	20
<b>Efficiency</b>			
% of Projects Completed on Time	108%	108%	100%
\$ per traffic warrant study			
- Cost per signal/sign study	N/A	\$ 6,325.00	\$ 6,325.00
- Cost per traffic calming study	N/A	\$ 2,200.00	\$ 2,200.00
% of engineering cost compared to total construction cost	14.0%	16.0%	18.0%
% of design cost compared to total construction cost	11.0%	15.0%	16.0%
% of contract value related to Change Orders	5.5%	3.6%	3.6%
% of Change Orders, per project, that are caused by the Contract	N/A	0.1%	0.1%
% of Change Orders, per project, that are caused by the Contract	N/A	3.5%	3.5%
% increase in number of days required for completed construction	67.5%	17.9%	17.9%
# of recordable lost time injuries.	0	0	0
# of FTE	99	67	67
% of Projects meeting Construction Budget	38%	22%	15.0%

# CITY OF JACKSONVILLE, FLORIDA

## PUBLIC WORKS

EXPENDITURES BY DIVISION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>PUBLIC WORKS VARIOUS CAPITAL PROJECTS</b>					
OPERATING EXPENSES	9,998	0	593,044	593,044	
CAPITAL OUTLAY	10,993,381	61,768,250	80,674,750	18,906,500	30.6%
DIVISION TOTAL	11,003,379	61,768,250	81,267,794	19,499,544	31.6%
<b>ENGINEERING &amp; CONSTRUCTION MGMT DIVISION</b>					
PERSONNEL EXPENSES	5,254,615	3,706,085	3,843,630	137,545	3.7%
OPERATING EXPENSES	1,543,491	1,313,350	1,213,554	-99,796	-7.6%
CAPITAL OUTLAY	97,232	1	1	0	0.0%
OTHER USES	-790,018	-767,014	-767,014	0	0.0%
DIVISION TOTAL	6,105,321	4,252,422	4,290,171	37,749	0.9%
<b>R-O-W AND GROUNDS MAINT DIVISION</b>					
PERSONNEL EXPENSES	0	19,058,185	20,301,610	1,243,425	6.5%
OPERATING EXPENSES	768,150	10,954,478	32,281,923	21,327,445	194.7%
CAPITAL OUTLAY	55,973	3,536,199	5,028,827	1,492,628	42.2%
GRANTS AND AIDS	0	24,905,704	31,121,713	6,216,009	25.0%
DIVISION TOTAL	824,123	58,454,566	88,734,073	30,279,507	51.8%
<b>OFFICE OF THE DIRECTOR</b>					
PERSONNEL EXPENSES	2,322,168	1,439,259	1,497,687	58,428	4.1%
OPERATING EXPENSES	705,239	707,482	-1,226,872	-1,934,354	-273.4%
CAPITAL OUTLAY	0	1	1	0	0.0%
OTHER USES	-108,669	-102,364	-102,364	0	0.0%
DIVISION TOTAL	2,918,738	2,044,378	168,452	-1,875,926	-91.8%
<b>PUBLIC BUILDINGS</b>					
PERSONNEL EXPENSES	4,538,814	7,140,715	7,261,961	121,246	1.7%
OPERATING EXPENSES	17,511,323	22,504,053	27,594,404	5,090,351	22.6%
CAPITAL OUTLAY	1,399,122	2,439,917	2,611,556	171,639	7.0%
DIVISION TOTAL	23,449,259	32,084,685	37,467,921	5,383,236	16.8%
<b>REAL ESTATE</b>					
PERSONNEL EXPENSES	915,183	1,157,807	1,032,386	-125,421	-10.8%
OPERATING EXPENSES	557,016	537,028	485,778	-51,250	-9.5%
CAPITAL OUTLAY	0	1	1	0	0.0%
OTHER USES	-748,419	-651,680	-651,680	0	0.0%
DIVISION TOTAL	723,780	1,043,156	866,485	-176,671	-16.9%
<b>STREETS &amp; DRAINAGE</b>					
PERSONNEL EXPENSES	12,421,694	0	0	0	
OPERATING EXPENSES	11,478,945	0	0	0	
CAPITAL OUTLAY	4,285,409	0	1,750,000	1,750,000	
GRANTS AND AIDS	30,550,941	0	0	0	
DIVISION TOTAL	58,736,988	0	1,750,000	1,750,000	

## CITY OF JACKSONVILLE, FLORIDA

### PUBLIC WORKS

#### SOLID WASTE

PERSONNEL EXPENSES	0	7,373,451	7,107,355	-266,096	-3.6%
OPERATING EXPENSES	0	73,691,238	64,631,893	-9,059,345	-12.3%
CAPITAL OUTLAY	0	4,250,002	19,574,002	15,324,000	360.6%
OTHER USES	0	752,139	810,256	58,117	7.7%
<b>DIVISION TOTAL</b>	<b>0</b>	<b>86,066,830</b>	<b>92,123,506</b>	<b>6,056,676</b>	<b>7.0%</b>
<b>TOTAL EXPENDITURES</b>	<b>103,761,588</b>	<b>245,714,287</b>	<b>306,668,402</b>	<b>60,954,115</b>	<b>24.8%</b>

<b>AUTHORIZED POSITIONS</b>	<b>FY 07</b>	<b>FY 08</b>	<b>FY 09</b>	<b>Change</b>
ENGINEERING & CONSTRUCTION MGMT	99	67	65	-2
R-O-W AND GROUNDS MAINT DIVISION	0	451	453	2
OFFICE OF THE DIRECTOR	45	14	13	-1
PUBLIC BUILDINGS	83	149	144	-5
REAL ESTATE	19	19	16	-3
STREETS & DRAINAGE	274	0	0	0
SOLID WASTE	0	153	150	-3

<b>PART TIME HOURS</b>	<b>FY 07</b>	<b>FY 08</b>	<b>FY 09</b>	<b>Change</b>
R-O-W AND GROUNDS MAINT DIVISION	0	26,619	26,619	0
OFFICE OF THE DIRECTOR	4,480	750	750	0
PUBLIC BUILDINGS	1,146	1,146	1,146	0
REAL ESTATE	351	0	0	0
STREETS & DRAINAGE	22,459	0	0	0

## CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT:</b>	Public Works
<b>DIVISION:</b>	Public Works Various Capital Projects

### **FUNCTION:**

Public Works Capital Projects are budgeted within the Capital Project Fund and the Enterprise Fund with regards to Stormwater Capital Projects.

### **HIGHLIGHTS:**

- A new subfund (327) was created for the purposes of accounting for the General Capital Projects approved as part of the FY 09 Capital Improvement Program – 2009 Authorized Capital Projects.
- First fiscal year that Stormwater User Fees are used to subsidize Stormwater Capital Projects.

### **ANALYSIS:**

#### Operating Expenses

Operating Expenses reflect interest and principal payments on the debt used to finance a portion of Stormwater Capital Projects.

#### Capital Outlay

Capital Outlay represents the FY 09 capital projects approved as part of the Capital Improvement Program (CIP) adopted for the five (5) year period beginning October 1, 2008 through the fiscal year ending September 30, 2013. Details as to capital project funding sources, specific program areas and project names, as well as the projected capital project expenditures through fiscal year ending September 30, 2013, are reflected in the Capital Projects section of this document.

# CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT:</b>	Public Works
<b>DIVISION:</b>	Engineering and Construction Management

## **FUNCTION:**

The Engineering and Construction Management Division is responsible for planning and designing public works projects, including facilities that provide water, wastewater, water reclamation, sanitation and solid waste disposal services to all requiring agencies of the central government, independent agencies, and to the general public as a whole.

The Architectural/Structural and Parks Design section provides engineering and architectural design of buildings, bridges, structures, utilities, parks, dredges, landscapes and other assorted projects. The Construction Management section manages and inspects construction contracts for various City-owned projects. The Paving and Drainage Design section manages drainage bond projects, accessways, miscellaneous roadway and drainage projects, curb and gutter petition projects, special assessment dredge projects, town centers and archives for city project.

## **HIGHLIGHTS:**

- Received recertification under the Community Rating System (CRS) recertification program.
- Update the County master Stormwater Management Plan.
- Update existing FEMA flood maps so that new Flood Insurance Rate Maps (FIRMS) are issued by the first quarter of FY 10.
- Completed the construction of three (3) new Fire Stations, with a fourth under construction, and a fifth in the design process.
- Contract Administration, Design, and Topographical Survey sections merged into a consolidated budget activity operating as Engineering Supervision.

## **ANALYSIS:**

### Personnel Expenses

Personnel Expenses increased by 3.7 percent primarily as a result of the net increase of two (2) positions and the absence of a salary/benefits lapse for FY 09. Beginning in FY 09, the City budgeted a non-departmental lapse for various Departments in the General Fund as well as subfunds that receive significant transfers from the General Fund.

### Operating Expenses

The decrease in Operating Expenses derives from several factors; most notably the absence of a systems development budget in the amount of \$266,916 and a \$25,000 decrease in the level of professional services.

It should be noted that a \$87,235 expenditure credit applied solely to the FY 08 budget and that some Operating Expense line items increased such as information technology charges by \$60,332 given changes in the methodology from a per capita to a per device basis. Consideration of these factors serves to clarify that the overall Operating Expense decrease is comprised of two (2) main elements; various Operating Expense adjustments and the expenditure credit which serves to generate a comparative increase.

### Other Uses

Comprise the supervisory allocation of engineering service charges to various capital projects.

# CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT:</b>	Public Works
<b>DIVISION:</b>	ROW and Grounds Maintenance

## FUNCTION:

The Right of Way and Grounds Maintenance Division plans, builds and maintains the streets, highways and drainage facilities and their landscapes. The Division also provides and maintains street lighting, traffic signals, traffic control devices, including railroad crossings, and landscaping at public buildings, streets, parks and other public sites.

The Division is responsible for maintaining over 5,000 miles of ditches across Duval County, in addition to countless stormwater ponds, curbs, inlets, culverts and other stormwater facilities.

## HIGHLIGHTS:

- Maintain 3,450+ miles of roadways and 5,200 linear miles of drainage ditches countywide.
- Maintain the grounds maintenance of 392 parks and community centers, including 406 sports fields, totaling over 78,000 acres of land.
- Maintain 1,147 traffic signals having the goal of a 45 minute average response time to repair.
- Maintain 3,631 miles of county roadway to include restriping, sidewalks, and 26 acres of associated landscape.

## ANALYSIS:

### Personnel Expenses

Personnel Expenses increased by 6.5 percent when the effects of a net position increase of two (2) is considered in conjunction with the absence of a \$645,142 salary/benefits lapse. Beginning in FY 09, the City budgeted a non-departmental lapse for the various Departments in the General Fund as well as subfunds that receive significant transfers from the General Fund. Although no effect to overall authorized positions, 199 positions transferred from ROW and Grounds Maintenance (General Fund) to support Stormwater Services (Enterprise Fund). It should also be noted that six (6) positions were eliminated in ROW and Grounds Maintenance in support of the continuing effort to reduce costs and right-size government

### Operating Expenses

The increase in Operating Expenses derives primarily from the first full-year of implementing a Stormwater Management Utility, a \$963,355 increase in electricity to power street lights, and the consideration of an \$18,339,517 expenditure credit applied solely to the FY 08 budget. One major offset to the increases derived from a change in the methodology of allocating information technology charges from a per capita to a per device basis resulting in a \$559,472 decrease.

Various streets and highways road projects, funded from 80 % of the 5<sup>th</sup> and 6<sup>th</sup> Cent Gas Tax, comprise the entire Capital Outlay except for \$73,535 funded from the General Fund for traffic signal repair. Capital Outlay increased directly as a result of a \$4,665,291 contribution from fund balance to improve roadway safety and stormwater maintenance, as well as construction and repair of sidewalks and access roads.

Grants and Aids, a category representative of the Interlocal Agreement between the City and the Jacksonville Transportation Authority, increased as a result of the projected \$6,216,009 increase in Local Option Gas Tax revenue.

# CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT:</b>	Public Works
<b>DIVISION:</b>	Office of the Director

## FUNCTION:

The Office of the Director oversees the following five (5) Divisions: Engineering & Construction Management, Public Buildings, Real Estate, Right-of-Way and Grounds Maintenance, and Solid Waste. To this end, the Office of the Director establishes Departmental policies and procedures and provides financial, managerial, and administrative support to meet specific division goals, as well as collective Departmental goals.

In terms of the Stormwater Utility, the Office of the Director manages the Stormwater Management Utility projects along with the administration of the fees and processing of applications for residential and non-residential fee exemptions. The Director of Public Works serves as the Director of the Stormwater Management Utility. In terms of the Better Jacksonville Plan (BJP), the Office of the Director manages various roadway and drainage improvement projects.

## HIGHLIGHTS:

- Oversee the Department's Performance Measures through the use of metrics and business indicators.
- Continually evaluate effectiveness and efficiencies of Performance Measures to ensure targeted outcomes.

## ANALYSIS:

### Personnel Expenses

Personnel Expenses increased by 4.1 percent when the effects of a net position decrease of one (1) is considered in conjunction with a \$13,056 increase in workers compensation and the absence of a salary/benefits lapse for FY 09. Beginning in FY 09, the City budgeted a non-departmental lapse for various Departments (excluding the Sheriff's Office) in the General Fund as well as subfunds that receive significant transfers from the General Fund.

### Operating Expenses

The decrease in Operating Expenses derives from several factors; most notably the provision of \$2,000,000 contingency lapse budgeted as an expenditure credit. The contingency lapse was budgeted in the Office of the Director for purposes of oversight in order to provide a financial resource to the Solid Waste operation given the uncertainties surrounding a landfill contract. In addition, a change in the methodology of allocating information technology charges from a per capita to a per device basis and a reduction in the allocation of GIS/Aerials comprised the majority of the \$51,905 overall net increase in internal service allocations.

### Other Uses

Comprise the supervisory allocation of engineering service charges to various capital projects.

# CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT:</b>	Public Works
<b>DIVISION:</b>	Public Buildings

## FUNCTION:

The Public Buildings Division provides security, custodial and maintenance services for all public buildings in addition to providing landscape services outside of public buildings, along roadways and other various sites, including downtown. To that end, the Division maintains the HVAC, plumbing, electrical and any other maintenance required to approximately 420 buildings totaling over six million square feet. Notable public buildings include City Hall at St. James, City Hall Annex, Ed Ball Building, Duval County Courthouse, and the Police Memorial Building. In addition, the Division, in conjunction with Public Works Real Estate Division, maintains records of buildings leased from or by the City.

## HIGHLIGHTS:

- Expand "Green Initiative" via a lighting and plumbing retrofit program and cleaning supply requirements for janitorial contracts in an effort to reduce energy consumption and costs.
- Repair fencing and replace 560 dugout roofs and 30 sets of bleachers in City parks.
- Clean and replace carpeting at City facilities.
- Increase and enhance security measures at key City facilities.
- Achieve projected cost savings by providing in-house maintenance support to the Ed Ball Building as opposed to contracting the building maintenance.
- Renovate Haverty's Building to further centralize local government offices - City Hall Annex.

## ANALYSIS:

### Personnel Expenses

Personnel Expenses increased by 1.7 percent when the effects of a net position decrease of five (5) is considered in conjunction with the absence of a \$245,868 salary/benefits lapse. Beginning in FY 09, the City budgeted a non-departmental lapse for the various Departments in the General Fund as well as those subfunds that receive significant transfers from the General Fund.

### Operating Expenses

The increase in Operating Expenses derives from several factors; most notably in utility costs and a \$1,200,000 allowance for renovations to a new City facility - City Hall Annex. In terms of utility costs, increases in electricity and water contributed \$2,484,981 to the overall increase in Operating Expenses. In addition, it should be noted that a \$245,868 expenditure credit applied solely to the FY 08 budget.

Some Operating Expense line items decreased such as information technology charges by \$204,071 given changes in the methodology from a per capita to a per device basis. Consideration of these factors serves to clarify that the overall Operating Expense decrease is comprised of two (2) main elements; various Operating Expense adjustments and the expenditure credit which serves to generate a comparative increase.

### Capital Outlay

Comprises various routine maintenance and repair costs of City facilities not reflected as part of the Capital Improvement Program (CIP). The increase is attributable to the replacement of a library roof.

## CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT:</b>	Public Works
<b>DIVISION:</b>	Real Estate

### **FUNCTION:**

The Real Estate Division manages the financial aspects of the City's real estate holdings in terms of acquisition, representation thereof, appraisals, disposals, inventories, usage assessments and other related functions. In addition, the Division, in conjunction with Public Works Public Buildings Division, maintains records of buildings leased from or by the City.

### **HIGHLIGHTS:**

- Conduct Public Auction(s) for surplus properties in an effort to reduce the City's surplus property inventory and maintenance costs while generating revenues through Ad Valorem taxes.
- Design a new component to the Resource System, an application that maintains Real Estate Division's records of City properties and property rights, to accommodate third-party leases.
- Achieve goal to provide on-line access and paperless capabilities of City property records by scanning approximately 5,000 records into the Resource System application.

### **ANALYSIS:**

#### Personnel Expenses

Personnel Expenses decreased by 10.8 percent as the result of the elimination of (3) positions in support of the continuing effort to reduce costs and right-size government. Offsetting the decrease was the absence of a salary/benefits lapse for FY 09. Beginning in FY 09, the City budgeted a non-departmental lapse for various Departments in the General Fund as well as subfunds that receive significant transfers from the General Fund.

#### Operating Expenses

The decrease in Operating Expenses derives from several factors; most notably the change in the methodology of allocating information technology charges from a per capita to a per device basis and a reduction in the allocation of GIS/Aerials. These allocation accounted for a reduction of \$69,367. This was somewhat offset by minor increases in several other expenses.

#### Other Uses

Comprise the supervisory allocation of engineering service charges to various capital projects.

## CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT:</b>	Public Works
<b>DIVISION:</b>	Streets & Drainage

This Division merged with the Right-of-Way (ROW) and Grounds Maintenance Division in Public Works Department during the FY 08 City-wide reorganization and is no longer operational or recognized as a functioning Division within the City's Ordinance Code. The accounting of the Capital Outlay was budgeted to an account structure correlating to the former Streets & Drainage Division; hence, the presentation as a Divisional financial page. This page is also presented for comparative reasons.

### **ANALYSIS:**

#### Capital Outlay

Capital Outlay, derived from the \$1,750,000 intrafund transfer from the Fair Share Sector Areas Transportation Improvement subfund (114) to Fair Share Specific Projects subfund (116), comprises the following two (2) capital projects to be administered within Public Works Department: Chaffee Road and Normandy/ I-10 Improvements (\$1,000,000) and Alta/ Yellow Bluff Bridge capital projects (\$750,000).

# CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT:</b>	Public Works
<b>DIVISION:</b>	Solid Waste

## **FUNCTION:**

The Solid Waste Division manages, in an environmentally and economically sound manner, solid waste generated, transported, or stored in the county from public and private entities. The Division also monitors and collects litter and illegal dumping along streets and public rights-of-way. In terms of landfills, the Division supervises ongoing closures and post closures. Mitigating the effects of permitting and operating Class I and Class III landfills are additional functions of the Division as well as educating the general public on issues surrounding solid waste and recycling.

## **HIGHLIGHTS:**

- Negotiated three (3) landfill gas rights agreements to generate additional City revenues.
- Renegotiate Trail Ridge Landfill contract.
- Implement the first full-year of a Solid Waste User Fee for residential curbside collection.
- Solid Waste User Fee increased to \$4.00/month effective 10/01/08.
- Reduced yard waste processing costs from \$25.00 to \$13.28 per ton.

## **ANALYSIS:**

### Personnel Expenses

Personnel Expenses decreased by 3.6 percent primarily as a result of a net decrease of three (3) positions. Two (2) positions were eliminated in Solid Waste's General Fund operation in support of the continuing effort to reduce costs and right-size government and a Personnel Clerk position was transferred to Central Operations. Offsetting the decrease was the absence of a \$186,042 salary/benefits lapse. Beginning in FY 09, the City budgeted a non-departmental lapse for various Departments in the General Fund as well as subfunds that receive significant transfers from the General Fund.

### Operating Expenses

The decrease in Operating Expenses derives primarily from three (3) factors: a \$5,177,676 reduction in miscellaneous services and charges given the transfer of the expense of construction costs associated with 40 acres of incremental closure cost to a landfill contractor, a \$3,301,792 decrease in garbage and recycling contracts, and \$2,199,431 in landfill charges. A change in the methodology of allocating information technology charges from a per capita to a per device basis and the consideration of a \$64,650 expenditure credit that applied solely to the FY 08 budget are two offsetting increases.

### Capital Outlay

Capital Outlay, funded entirely from debt proceeds, represents the FY 09 capital projects approved as part of the Capital Improvement Program (CIP), as reflected in the Capital Projects section of this document, except that, \$24,000 of the Capital Outlay represents the replacement value of two (2) diesel lawn mowers to be used for the maintenance of the North and East Landfills.

### Other Uses

Other Uses comprise a supervisory allocation and indirect costs. The \$58,117 increase is directly related to a higher allocation of Indirect Cost. Supervision allocation reflects administrative charges distributed within the collection and disposal operations of Solid Waste.

# CITY OF JACKSONVILLE, FLORIDA

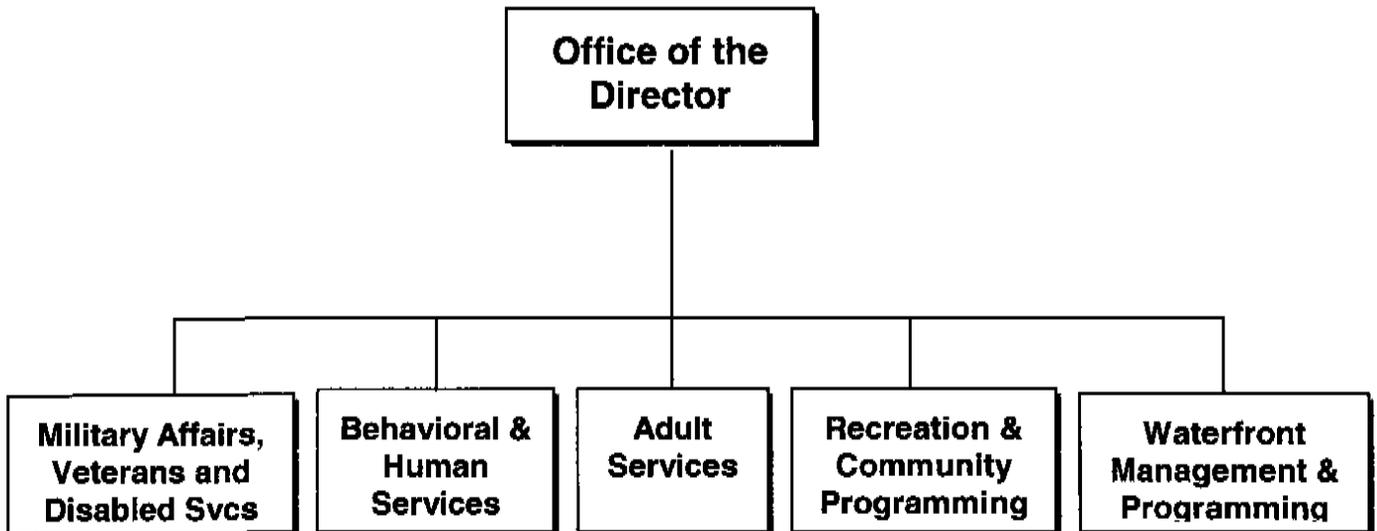
## RECREATION AND COMMUNITY SERVICES

### DEPARTMENT VISION:

Enriching lives through quality parks and programs while building strong families and healthy communities.

### DEPARTMENT MISSION:

To enrich the quality of life in Jacksonville by providing recreational opportunities for all residents and to administer programs and services that meet the basic needs of the most vulnerable people in our community.



**CITY OF JACKSONVILLE, FLORIDA**

**Recreation and Community Services**

**Office of the Director**

<b>SERVICES/MEASURES</b>	<b>FY 07 Historical</b>	<b>FY 08 Estimated</b>	<b>FY 09 Projected</b>
<b><u>County Extension Office</u></b>			
<b>Inputs</b>			
\$ amount of budget	\$ 1,237,731	\$ 906,603	\$ 1,052,052
# of FTE	12	7	7
<b>Workload/Demand</b>			
# of Education Contact by Agents	80,503	80,393	80,803
# of Education programs held annually	1,428	1,922	1,973
# of Success Stories and Achievements	90	840	150
# of Volunteer Hours Donated	44,067	39,843	41,067
# of Education Contacts by Volunteers	102,511	107,556	109,356
\$ Value of Volunteer Hours donated	\$ 749,143	\$ 718,762	\$ 743,312
<b>Effectiveness</b>			
% of Participants Surveyed showing an increase of: knowledge, skills, attitudes, or practice change	97%	91%	92%

**DAWN and YouthBuild**

<b>Inputs</b>			
\$ amount of budget	\$ 835,000	\$ 802,589	\$ 745,365
# of FTE	7	7	7
<b>Workload/Demand</b>			
# of participants in Dawn	31	20	30
# of participants in YouthBuild	91	90	100
<b>Efficiency</b>			
% of contracts which are deemed noncompliant at time of application	n/a	n/a	16%
% of grant dollars funded vs dollars requested	n/a	35%	35%
% of ex-offenders provided referrals for housing & employment	n/a	47%	40%
<b>Effectiveness</b>			
Increase grade level per participant in the DAWN & YouthBuild programs	n/a	1	2
Increase the number of DAWN participants passing the GED	n/a	7	12
Increase the number of low-income homes built/renovated by YouthBuild participants	n/a	125	128
Increase the number of YouthBuild participants passing the GED Exam.	n/a	27	30

**RITZ THEATER**

<b>Inputs</b>			
\$ amount of budget	\$ 1,187,350	\$ 1,032,915	\$ 1,074,232
# of FTE	7	7	7
<b>Workload/Demand</b>			
# of monthly Ritz Theater events	4	6	6
# of Annual ticketed Ritz Theater events	53	48	26
# of new facility rental leases obtained annually at Ritz Theater	17	20	15
# of school related fields trips per month to Ritz Theater	14	16	16
<b>Efficiency</b>			
% increase of attendees to art, cultural & heritage events at Ritz Theater	50%	70%	90%
% increase of attendees to enrichment & self awareness programs at Ritz Theater	25%	50%	75%
% increase of attendees to monthly literary events at Ritz Theater	5%	10%	15%
% increase of patrons to ticketed events Ritz Theater	5%	10%	15%
Total # of public/private dollars leveraged annually for Ritz Theater	\$ 45,433	\$ 51,277	\$ 150,000

**SPECIAL EVENTS**

<b>Inputs</b>			
\$ amount of budget	\$ 4,200,000	\$ 3,650,000	\$ 3,700,000
# of FTE	17	17	16
<b>Workload/Demand</b>			
# of special events	16	58	59
# of event website visits	305,000	215,000	215,000
<b>Efficiency</b>			
Avg. customer satisfaction score for special event	95%	95%	95%
Annual increase in dollars allocated to non-profits through their event	\$ (28,000)	\$ 10,000	\$ 10,000

**CITY OF JACKSONVILLE, FLORIDA**

**Recreation and Community Services**

**Division- Adult Services**

	<b>FY 07</b>	<b>FY 08</b>	<b>FY 09</b>
	<b>Historical</b>	<b>Estimated</b>	<b>Projected</b>
<b>SERVICES/MEASURES</b>			
<b>Inputs</b>			
\$ amount of budget	\$ 7,975,771	\$ 2,879,300	\$ 5,532,500
# of FTE	40	31	31
<b>Workload/Demand</b>			
# of senior centers	19	19	19
# of senior centers hours accessible by the public	37,341	39,516	39,516
# of children served by Foster Grandparents	990	942	649
# of seniors transported	76,846	81,792	85,881
# of routes to pick up seniors	22	25	25
# of meals served monthly	23,926	24,769	26,600
# of seniors attending centers	3,773	4,553	4,781
# of senior center hours utilized (rentals)	524	516	516
<b>Efficiency</b>			
Unit Cost /Average cost per senior to transport	New	New	New
<b>Effectiveness</b>			
% increase in senior center attendance by first-time seniors	23%	23%	24%
% of children served by Foster Grandparents improve their reading & math test scores	64%	71%	60%
% of seniors who increase their nutritional health by attending a senior center	86%	86%	87%

**Division- Military Affairs**

	<b>FY 07</b>	<b>FY 08</b>	<b>FY 09</b>
	<b>Historical</b>	<b>Estimated</b>	<b>Projected</b>
<b>SERVICES/MEASURES</b>			
<b>Inputs</b>			
\$ amount of budget	N/A	\$ 1,033,803	\$ 1,241,564
# of FTE	N/A	13	14
<b>Workload/Demand</b>			
# of claims submitted for Veterans/claimants	4,315	4,389	4,389
# of grant dollars procured/managed on an annual basis	\$ 365,000	\$ 400,000	\$ 425,000
# of job placements obtained on a quarterly basis	172	201	201
# of Veterans served on a quarterly basis social services	2,469	2,475	2,472
# of Veterans served on a quarterly basis veteran services	3,967	5,136	5,136
# of trained and certified Parking Posse participants	18	55	69
Actual # of citations issued by Div employees & parking posse	1,713	2,157	2,157
<b>Efficiency</b>			
Annual revenues generated for the Handicap Parking Trust Fund through citations issued.	N/A	\$ 120,000	\$ 130,000
Aggregate monetary value of Social Services provided/acquired on an annual basis	N/A	\$ 20,000	\$ 20,000
Amount of Federal dollars paid to Veterans in Duval County	N/A	\$ 135,000	\$ 135,000
# of citations issued per certified member	95	39	31

**Division - Waterfront Management**

	<b>FY 07</b>	<b>FY 08</b>	<b>FY 09</b>
	<b>Historical</b>	<b>Estimated</b>	<b>Projected</b>
<b>SERVICES/MEASURES -</b>			
<b>Waterfront Management</b>			
<b>Inputs</b>			
\$ amount of budget	N/A	\$ 3,469,317	\$ 3,917,004
# of FTE	N/A	18	20
<b>Workload/Demand</b>			
# of hours of environmental education at 16 specific sites	739	787	780
# of new trail miles developed on Preservation Parks	8	5	8
# of preserves developed for resource-based or water access	2	2	3
# of acres of exotic species on Preservation parks needing treatment	125	100	75
# CARE issues received	4	5	5
<b>Efficiency</b>			
\$ per acre of preserve developed	\$ 39,375	\$ 13,731	\$ 8,924
<b>Effectiveness</b>			
% CARE Issues closed with due date threshold	100%	100%	100%

**CITY OF JACKSONVILLE, FLORIDA**

**Recreation and Community Services**

**Huguenot & Hanna Park**

**Inputs**

\$ amount of budget	\$ 2,002,936	\$ 2,120,561	\$ 1,843,453
# of FTE	15	15	15

**Workload/Demand**

# Campsites rented at K.A. Hanna Park	12,418	15,000	18,000
# Days Dolphin Plaza Rented at K.A. Hanna Park	100	110	125
# Campsites rented at Huguenot Memorial Park	7,965	7,550	6,384
# Day-use visitors at K.A. Hanna Park	350,000	400,000	450,000
# Day-use visitors at Huguenot Memorial Park	420,032	379,520	379,261
# CARE Issues received- K.A. Hanna Park	2	6	6
# CARE Issues received- Huguenot Memorial Park	4	6	6

**Efficiency**

% campsites rented per year- K.A. Hanna Park	12%	14%	17%
% campsites rented per year- Huguenot Memorial Park	10%	9%	15%
% Dolphin Plaza rented per year	27%	30%	34%
\$ Revenue per day-use visitor at K.A. Hanna Park	\$ 1.08	\$ 1.24	\$ 1.33
\$ Revenue per day-use visitor at Huguenot Memorial Park	\$ 2.40	\$ 2.41	\$ 1.45

**Division - Recreation & Community Programming**

	<b>FY 07</b>	<b>FY 08</b>	<b>FY 09</b>
	<b>Historical</b>	<b>Estimated</b>	<b>Projected</b>

**SERVICES/MEASURES -**

**Community Centers and Athletics**

**Inputs**

\$ amount of budget	\$ 5,293,603	\$ 5,885,919	\$ 5,818,797
# of FTE	N/A	92	92

**Workload/Demand**

# of staffed community centers	25	25	26
# of people attending community centers annually	340,543	350,000	450,000
# community center hours available for programming	new	63,750	79,560
# of children enrolled in Club Rec	694	783	800
# of non-employee accidents at recreation programs per 100,000	1.2	3	3
# of unstaffed Centers	10	5	0
# of new contracts for partnerships with unstaffed Centers	n/a	5	10
# of baseball diamonds	250	282	286
# of soccer fields	73	88	88
# of football fields	21	25	25
# of customers served by league athletic programs	38,621	41,256	44,013

**Efficiency**

% of available community center hours providing structured programs	new	75%	85%
% of baseball diamonds utilized	91%	91%	95%
% of soccer fields utilized	94%	94%	95%
% of football fields utilized	90%	90%	95%

**Effectiveness**

Average customer satisfaction score per year (based on a 5.0 Likert scale) for Club Rec & Day Camp	4.75	4.00	4.00
Average customer satisfaction score per season (based on a 5.0 Likert scale) for Athletics	4.6	4.00	4.00
% of participants returning to Day Camp program	33%	40%	50%
% of Recreation CARE issues responded to within 3 days	98%	90%	90%
# of association agreements issued by RCP	33	33	33
# field permits issued by RCP	new	329	350

**Aquatics**

**Inputs**

\$ amount of budget	\$ 1,212,040	\$ 1,494,271	\$ 1,323,284
# of FTE	2	2	2

**Workload/Demand**

# of pools	33	33	33
# of pool hours accessible by the public	19,986	18,282	19,000
# of people utilizing	428,403	450,000	475,000

**CITY OF JACKSONVILLE, FLORIDA**

**Recreation and Community Services**

# of swimming lessons taught	5,479	5,500	5,750
<b>Efficiency</b>			
% of pool hours utilized	95%	95%	95%
<b>Effectiveness</b>			
Average customer satisfaction score (based on a 5.0 Likert scale) for Swimming Lessons	4.6	4.00	4.00
<b>Cecil Field</b>			
<b>Inputs</b>			
\$ amount of budget	\$ 1,981,154	\$ 1,861,074	\$ 1,735,627
# of FTE	8	8	8
<b>Workload/Demand</b>			
# annual community center attendance (exposures)	82,216	55,958	65,000
# community center hours available for programming	new	1,560	2,000
# of pool hours accessible by the public	new	3,340	3,340
annual pool attendance (exposures)	107,885	118,243	125,000
# swimming lessons taught	747	821	875
<b>Efficiency</b>			
% of community center hours providing structured programs	new	75%	85%
% of pool hours utilized	new	95%	95%
<b>Effectiveness</b>			
Average customer satisfaction score for Cecil Aquatics (based on 5.0 Likert scale)	4.42	4.00	4.00
Average customer satisfaction score for Cecil Programs (based on 5.0 Likert scale)	4.52	4.00	4.00

**Division - Behavioral and Human Services**

	<b>FY 07</b>	<b>FY 08</b>	<b>FY 09</b>
	<b>Historical</b>	<b>Estimated</b>	<b>Projected</b>
<b>SERVICES/MEASURES</b>			
<b>Inputs</b>			
\$ amount of budget	\$ 21,402,138	\$ 20,602,533	\$ 22,199,314
# of FTE	28	34	33
<b>Workload/Demand</b>			
# of at-risk families provided assistance with rent and/or utilities to prevent homelessness	4,261	4,143	4,017
# of advocacy services provided to victims of sexual assault	New	2,000	3,000
# of crime prevention education/awareness events presented to at-risk populations (workshops, seminars)	New	10	12
# of financially assisted individuals completing the "Money Matters" course	138	650	775
# of counseling/support group sessions offered to victims of violent crime & their family members	New	6	15
# of secondary victims served	New	700	725
# of primary crime victims receiving advocacy/case management services	New	2,400	2,500
<b>Efficiency</b>			
% of deleted Medicaid In-patient hospital charges*	20%	15%	15%
% of deleted Medicaid Nursing Home charges*	40%	25%	25%
% of individuals who complete the In-jail Drug Treatment Program	New	75%	75%
% of sexual assault victims completing a forensic examination in 4 hours or less	New	50%	55%
% of violent crime victims receiving crisis stabilization (prescriptions medication, rent, food & utilities)	New	70%	75%
\$ Per Crime Victim	New \$	386	\$ 371
\$ of Treatment Per In-Mate (Drug Program)	New \$	-	\$ 3,412

## CITY OF JACKSONVILLE, FLORIDA

### RECREATION & COMMUNITY SERVICES

EXPENDITURES BY DIVISION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>ADULT SERVICES DIVISION</b>					
PERSONNEL EXPENSES	0	0	1,922,823	1,922,823	
OPERATING EXPENSES	0	0	506,715	506,715	
CAPITAL OUTLAY	0	0	2	2	
GRANTS AND AIDS	0	0	3,102,960	3,102,960	
DIVISION TOTAL	0	0	5,532,500	5,532,500	
<b>BEHAVIORAL &amp; HUMAN SVCS DIV.</b>					
PERSONNEL EXPENSES	0	2,217,919	2,020,763	-197,156	-8.9%
OPERATING EXPENSES	0	18,384,611	20,178,548	1,793,937	9.8%
CAPITAL OUTLAY	0	3	3	0	0.0%
GRANTS AND AIDS	0	1,272,000	675,000	-597,000	-46.9%
DIVISION TOTAL	0	21,874,533	22,874,314	999,781	4.6%
<b>REC/COMMUNITY SVCS CAPITAL PROJECTS</b>					
CAPITAL OUTLAY	0	7,869,558	15,605,233	7,735,675	98.3%
DIVISION TOTAL	0	7,869,558	15,605,233	7,735,675	98.3%
<b>OFFICE OF DIRECTOR</b>					
PERSONNEL EXPENSES	0	3,337,519	3,384,407	46,888	1.4%
OPERATING EXPENSES	0	5,960,945	6,848,205	887,260	14.9%
CAPITAL OUTLAY	0	4	4	0	0.0%
GRANTS AND AIDS	0	8,276,075	8,983,551	707,476	8.5%
DIVISION TOTAL	0	17,574,543	19,216,167	1,641,624	9.3%
<b>REC&amp;COMMUNITY PROGRAMMING DIV</b>					
PERSONNEL EXPENSES	0	7,663,212	6,187,871	-1,475,341	-19.3%
OPERATING EXPENSES	0	2,834,902	2,651,625	-183,277	-6.5%
CAPITAL OUTLAY	0	209,543	1	-209,542	-100.0%
DIVISION TOTAL	0	10,707,657	8,839,497	-1,868,160	-17.4%
<b>VETERAN &amp; DISABLED SVC</b>					
PERSONNEL EXPENSES	0	654,804	804,812	150,008	22.9%
OPERATING EXPENSES	0	128,998	186,751	57,753	44.8%
CAPITAL OUTLAY	0	1	1	0	0.0%
GRANTS AND AIDS	0	250,000	250,000	0	0.0%
DIVISION TOTAL	0	1,033,803	1,241,564	207,761	20.1%
<b>WATERFRONT MGMT &amp; PROGRAMMING</b>					
PERSONNEL EXPENSES	0	877,411	986,798	109,387	12.5%
OPERATING EXPENSES	0	2,300,424	2,367,838	67,414	2.9%
CAPITAL OUTLAY	0	1	1	0	0.0%
OTHER USES	0	291,481	431,492	140,011	48.0%
DIVISION TOTAL	0	3,469,317	3,786,129	316,812	9.1%
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>62,529,411</b>	<b>77,095,404</b>	<b>14,565,993</b>	<b>23.3%</b>

## CITY OF JACKSONVILLE, FLORIDA

### RECREATION & COMMUNITY SERVICES

AUTHORIZED POSITIONS	FY 07	FY 08	FY 09	Change
ADULT SERVICES DIVISION	0	0	31	31
BEHAVIORAL & HUMAN SVCS DIV.	0	40	33	-7
OFFICE OF DIRECTOR	0	48	43	-5
REC&COMMUNITY PROGRAMMING DIV	0	128	102	-26
VETERAN & DISABLED SVC	0	13	14	1
WATERFRONT MGMT & PROGRAMMING	0	18	20	2

PART TIME HOURS	FY 07	FY 08	FY 09	Change
ADULT SERVICES DIVISION	0	0	38,962	38,962
BEHAVIORAL & HUMAN SVCS DIV.	0	3,900	2,600	-1,300
OFFICE OF DIRECTOR	0	14,148	30,788	16,640
REC&COMMUNITY PROGRAMMING DIV	0	286,902	201,585	85,317
WATERFRONT MGMT & PROGRAMMING	0	10,557	10,557	0

# CITY OF JACKSONVILLE, FLORIDA

**DEPARTMENT:** Recreation & Community Services

**DIVISION:** Adult Services

## **FUNCTION:**

The Adult Services Division administers and operates community-wide social service programs serving the adult population, especially older adults, of the City of Jacksonville. The division provides services and opportunities for residents that support successful aging and promote the realization of one's potential. Projects and activities offer diverse volunteer experiences, provide for safety and enjoyment of life and maximize self-sufficiency.

## **HIGHLIGHTS:**

- The Adult Services division will continue to strengthen and expand our 19 senior centers to be a central location for accessing wellness, education services, recreation activities, and health care information, in addition to serving as a resource for referrals.
- The various programs and activities of the Division provide for safety, enjoyment of life, volunteer opportunities and maximization of self-sufficiency. This enables older adults to lead a life of independence and dignity in their own homes as long as possible and avoid institutionalization.

## **ANALYSIS:**

### Personnel Expenses

Personnel expenses include the salaries and benefits of 31 FTEs and 38,962 part-time hours. This is inclusive of the Independent Living Program, Duval County Council on Elder Affairs, and Community Center staff.

### Operating Expenses

The majority of the operating expenses consist of \$153,685 in miscellaneous services and charges, such as \$47,897 in stipends for respite care, \$55,354 for public building plant renewal, and \$24,274 for guard service. The remaining expenditures are primarily internal service charges, including \$199,931 in the community centers division, which has nearly \$106,000 budgeted for telecommunications charges.

### Grants & Aids

The \$3,102,960 balance in grants and aids is representative of full funding for the Jacksonville Senior Services Program in FY 09.

# CITY OF JACKSONVILLE, FLORIDA

**DEPARTMENT:** Recreation & Community Services

**DIVISION:** Behavioral & Human Services

## **FUNCTION:**

The function of this division is to improve the quality of life for the citizens of Jacksonville through improving support for people of need by providing a quality array of mandated mental health and substance abuse services as well as direct services in the form of temporary emergency financial assistance including shelter, utilities and groceries. In addition, the division provides comprehensive services to crime victims and survivors and their significant others throughout Jacksonville/Duval County to reduce victims' traumas and facilitate their recovery from the impact of victimization, while advocating for their welfare and rights to fair treatment.

## **HIGHLIGHTS:**

- Division funding supports the Victim Services Center, which provides a broad array of vital services (such as counseling, advocacy and crime compensation) for victims and their families in the aftermath of violent crime.
- The division provides crucial "first responder" services (forensic examinations, medical follow-up and counseling) for victims of sexual assault and their families through the Sexual Assault Response Center (SARC).
- The division's budget provides key services to some of our most vulnerable populations through funding the County's portion of such state and local mandates as Community Alcohol and Mental Health Programs, Medicaid Inpatient Hospital and Nursing Home care, the Indigent Cremation/Burial Program and Homeless Outreach Services.
- The division's Emergency Assistance Program provides temporary, short-term rent/mortgage and utility assistance, thereby preventing "at risk" families from becoming homeless as the result of eviction. Additionally, the division increases the self-sufficiency of families through limited case management and the delivery of the "Money Matters" money management curriculum.

## **ANALYSIS:**

### Personnel Expenses

The \$197,156 decrease is a result of the following: One (1) Victim Services Counseling Specialist was deleted from the Behavioral & Human Services division. The General Assistance division of Behavioral and Human Services had two (2) positions move to adult services, two (2) positions to the office of the director and two (2) positions to the grant compliance division. Beginning in FY 09, the City has budgeted a non-departmental lapse for the General Fund areas of Recreation & Community Services. As a result of this lapse, \$76,364 in personnel expenditures were restored, which offset the aforementioned reductions in FTEs.

### Operating Expenses

Operating expenses have increased by \$1,793,937 primarily due to rising Medicaid costs associated with inpatient hospital care, which grew by \$1,517,277. State mandated programs such as indigent burial also experienced an increase in costs, which contributed to a \$197,749 increase in professional services.

### Grants & Aids

The \$597,000 decrease in grants and aids is due to \$47,000 in funding for the Choose Life Trust Fund and \$550,000 for the Driver Education Safety Trust Fund being moved into the Office of the Director.

## CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT:</b>	Recreation & Community Services
<b>DIVISION:</b>	Recreation & Community Services Capital Projects

### **FUNCTION:**

This division's function is to appropriate and house the approved capital projects which relate to or are overseen by the Recreation and Community Services department. Detail related to the CIP projects can be found in the Capital Projects section of this document. It is important to note that the figures listed below do not include a 50% funding match from the Florida Inland Navigation District (F.I.N.D.).

### **HIGHLIGHTS:**

- \$75,000 of funding has been approved improvements to the Sisters Creek Marina canoe launch
- \$200,000 of funding has been approved for the harborview boat ramp project
- \$220,000 of funding has been approved for adding restrooms at the Mayport boat ramp
- \$267,000 of funding has been approved for parking at the intercoastal waterway boat ramp
- \$450,000 of funding has been approved for dredging at the castaway island preserve
- \$900,000 of funding has been approved for ADA compliance upgrades at various parks
- \$2,500,000 of funding has been approved for an extension to the Southbank Riverwalk
- \$2,897,517 of funding has been approved for the rehabilitation of community centers
- \$3,650,000 of funding has been approved for improvements to the community center at the Bob Hayes Soccer Complex
- \$4,445,716 of funding has been approved for improvements to the parks countywide

### **ANALYSIS:**

#### Capital Outlay

The total Capital Outlay of \$15,605,233 represents the new funding that has been approved as part of the FY 09 budget. The funding sources include monies from current revenues, the Banking Fund (borrowed funding) and outside sources such as grants. The projects approved as listed in the above highlights section and are listed in greater detail in the Capital Projects section of this document.

# CITY OF JACKSONVILLE, FLORIDA

**DEPARTMENT:** Recreation & Community Services

**DIVISION:** Office of Director

## **FUNCTION:**

The function of the Office of Director is to provide executive, administrative and management direction for all divisions in the department and provide liaison for the city with the Children's Commission, Public Library, Human Rights Commission, and the Duval County Medical Examiner. The Office of Director also provides direct oversight and management for related Special Events activities throughout Jacksonville, the Ritz Theatre and LaVilla Museum, the Cooperative Extension Services and Grant Compliance.

## **HIGHLIGHTS**

- By FY 09, the Grant Compliance Unit will successfully administer 47 Public Service Grant programs, four (4) Jacksonville Journey grant programs, and four (4) Trust Fund allocations.
- The Office of Special Events will continue to plan and implement weekly downtown Thursday night events, Fourth of July Celebration, Florida-Georgia, Jazz Festival, Holiday Window Decorating, Jacksonville Light Parade, and many of the senior events. Through partnerships with both public and private organizations, city officials and downtown business owners and stakeholders, Make A Scene Downtown will continue to be the overarching brand for all downtown events.
- The Ritz Theatre & LaVilla Museum will continue to provide quality educational and arts programming for Jacksonville citizens. FY 09 will emphasize youth programs. The Ritz Voices, sixty-three youth ages 12-18, will have workshops and direction from various accomplished artists in the music field throughout the year.

## **ANALYSIS:**

### Personnel Expenses

The \$46,488 increase in personnel expenses is due to several changes within the budget. Authorized positions decreased by five (5) for FY 09 due to transfers to other areas and the elimination of two (2) positions in the Office of the Director. The decrease that resulted from the aforementioned movement was offset by \$211,016 in additional personnel funding for the Jacksonville Journey – Public Safety Initiative.

### Operating Expenses

Operating expenses increased by \$887,260 due to the following: There was a \$561,120 net increase in internal services, which was primarily the result of an \$837,184 increase in data center services offset by a \$394,657 reduction in ITD Network Group charges. A total of \$372,150 was added back to the operating budget due to restoration of the 2% Webb Amendment lapse funding. Over \$400,000 was provided for security guard service through the Jacksonville Journey – Public Safety Initiative. These increases were somewhat offset by an 11% reduction in charges/obligations and a \$153,000 reduction in funding for contractual services for the Jacksonville Zoo.

### Grants and Aids

The \$707,476 increase in grants and aids is the result of the following changes: A total of \$2,937,986 was provided in grants and aids for the Jacksonville Journey – Public Safety Initiative. Monies for the Driver Education Safety Trust and the Choose Life Trust funds totaling \$547,000 were moved into the Office of the Director. The increases were offset by funding for the Jacksonville Senior Services Program amounting to \$2,777,510 moving to the Adult Services division.

# CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT:</b>	Recreation & Community Services
<b>DIVISION:</b>	Recreation & Community Programming

## **FUNCTION:**

The Recreation and Community Programming Division offers activities, services and programs for everyone in the city — including children, adults and seniors. The division operates and maintains city-owned pools, oceanfront parks and Kids Kampus. It also offers after-school activities, organized athletics and programs at preserves, waterfronts and parks.

## **HIGHLIGHTS:**

- Staff will expand professional development training through Florida Recreation and Park Association workshops and JCC Youth Development courses.
- Community Centers will expand services by partnering with non profit agencies to provide educational, healthy living and enrichment activities to participants.
- Day camps will expand on the successful Camp Jacksonville model. Ten community center locations will offer an educational enrichment camp in summer 2009.
- At least 11 Community Center locations will offer “specialty” day camps, with individual emphasis on excellence in the following areas: Arts, Tennis, Media, Drama, Fitness, Sports, Nature, and Preschool.
- The Teen Warehouse will be implemented at seven (7) Community Centers, with separate rooms, amenities and activities for teenagers.
- The Intramural Sports Program will be implemented, featuring three (3) seasonal sports at eight (8) parks targeting the 13-17 year olds.
- Successful partnerships with Babe Ruth baseball, Pop Warner Football and Spirit and other sports associations will provide team sports and leagues for over 20,000 Jacksonville youth.
- Staff will continue to offer the “Great Outdoor Adventure” program at all staffed community center sites to area Pre-K participants, and expand knowledge of nature, conservation, and the environment.

## **ANALYSIS:**

### Personnel Expenses

Personnel expenses decreased due to the unfunding of four (4) positions and the transfer of one (1) position and 47,655 part-time hours to the Jacksonville Fire & Rescue Department. In addition, 24 positions associated with community centers will now be funded through the Adult Services Division.

### Operating Expenses

The reduction of \$183,277 in operating expenses is due primarily to a \$128,142 reduction in contractual services with SMG, a \$47,500 reduction in professional services, and a \$196,487 net reduction in internal service allocations, \$122,796 of which was associated with telecommunications charges. These decreases were somewhat offset by \$176,229 being restored to operational expenditures for the 2% Webb Amendment lapse.

### Capital Outlay

Costs in FY 08 to purchase a \$74,500 aquatics timing system for the Cecil Field pool and \$135,040 to construct drainage lines across access roads to the parks at Cecil Field were removed for FY 09, which caused the reduction in capital outlay.

## CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT:</b>	Recreation & Community Services
<b>DIVISION:</b>	Military Affairs, Veteran & Disabled Services

### FUNCTION:

Combining the expertise of two offices, this division is well-suited to the special needs of members of the armed forces and their families, veterans and the disabled. The division works closely with area defense facilities. The staff assists veterans and their families file claims and apply for social and educational assistance. In addition, the division increases awareness of the successes and needs of disabled persons, monitors legislation related to the disabled and advises the mayor regarding compliance with that legislation.

### HIGHLIGHTS:

- The Military Affairs, Veteran and Disabled Services Division will provide VA benefits assistance, social services, job placement, ADA advocacy and disabled parking enforcement for the citizens of Jacksonville in the coming year.
- The division will serve over 4000 Veterans through our office as well as through outreach to the community. The division will continue to sponsor and support over 40 community events and celebrations that offers support and recognition to our Veterans and active duty military as well as the disabled community (i.e. Veterans Day Parade, Memorial Day Observance, Spirit of the ADA, Purple Heart Observance, Homeless Veterans Resource Fair and return of fallen service members.
- The division will continue to procure and manage over \$1 million in grants that support the regional military bases and the homeless Veterans population.

### ANALYSIS:

#### Personnel Expenses

The \$150,008 increase in personnel expenses is due to the addition of one (1) FTE. In addition, beginning in FY 09 the City has budgeted a non-departmental lapse for General Fund areas of Recreation & Community Services. As a result of this lapse, expenditures increased by \$17,448. There was also a \$16,116 increase in life and health insurance and a \$12,213 increase in worker's compensation.

#### Operating Expenses

The \$57,753 increase in operating expenditures is primarily due to two factors: Internal service allocations increased by \$34,337, most of which is due to data center charges, and \$21,153 was the result of the restoration of funding from the 2% Webb Amendment contingency lapse.

#### Grants and Aids

The funding level remains consistent with FY 08 at \$250,000. This grant provides funding for the continuation of the Combat Duty Tax Reimbursement Grant.

# CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT:</b>	Recreation & Community Services
<b>DIVISION:</b>	Waterfront Management & Programming

## **FUNCTION:**

The Waterfront Management and Programming Division protects and maintains existing public land that is environmentally sensitive and culturally significant and acquires new land for preservation. The division also operates nature preserves and parks, offers environmental education programs and takes the lead in restoring and managing fragile ecosystems.

## **HIGHLIGHTS:**

- The Waterfront Management and Programming division will provide administration of 35 nature based/ passive outdoor recreation parks, 25 public boat ramps, nine (9) canoe/ kayak launch sites and the Metropolitan Marina with 78 boat slips.
- The division's Parks Naturalists provide more than 300 programs and more than 800 hours of environmental education programming annually at the City's three (3) Nature Centers and other division parks.
- Numerous partnerships with volunteer agencies like the Student Conservation Association, and other land management agency partners assist in providing natural resource management and enable the division to provide greater efficiency in operation.
- The oceanfront parks of Kathryn Abbey Hanna Park and Huguenot Memorial Park will meet the challenge of providing visitor services for park access to the approximate 400,000 plus patrons that utilize the oceanfront parks and their many features, such as picnic shelters, campsites, hiking and biking trails, fishing and water access, surfing, wind surfing, kite surfing, and disc golf throughout the year, with major attendance between late February through early September.

## **ANALYSIS:**

### Personnel Expenses

The \$109,387 increase in personnel expenses is due to the transfer of one (1) FTE from the Office of the Director and one (1) FTE from Recreation & Community Programming.

### Operating Expenses

Operating expenses increased by a net \$67,414 primarily due to a \$52,249 increase in contractual services for the Tree Hill Urban Wilderness Preserve, a \$32,083 increase resulting from the 2% Webb Amendment lapse, a \$16,800 increase in utility services, and a \$33,872 increase in internal service costs. The increase was somewhat offset by a \$73,500 decrease in professional services for the Boater Improvement program.

### Other Uses

The increase is a direct result of a \$140,011 increase in indirect costs for FY 09.

# CITY OF JACKSONVILLE, FLORIDA

## STATE ATTORNEY

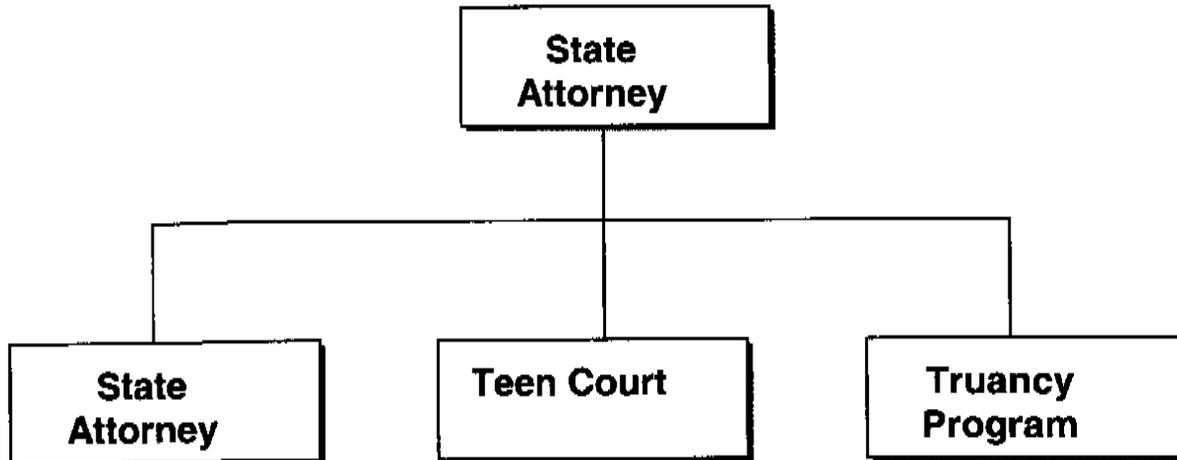
### DEPARTMENT VISION:

In addition to seeking justice in all crimes, we will continue to emphasize programs that deter juvenile misconduct and prosecutions that punish repeat and violent juvenile behavior. In other areas of prosecution, our special assault and repeat offender division will continue to be featured along with a new specialized unit that deals with gun violence.

### DEPARTMENT MISSION:

The State Attorney shall appear in the circuit and county courts within his/her judicial circuit and prosecute or defend on behalf of the state all suits, applications, or motions, civil or criminal, in which the state is a party.

Note: The State Attorney is an agency of the State of Florida. Chapter 27.34 of the Florida Statutes requires that the City of Jacksonville provide the State Attorney with such office space, utilities, telephone services, custodial services, library services, transportation services, and communication services as may be necessary for the proper and efficient functioning of their offices.



## CITY OF JACKSONVILLE, FLORIDA

### STATE ATTORNEY

EXPENDITURES BY DIVISION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
STATE ATTORNEY					
OPERATING EXPENSES	1,984,065	1,945,877	1,641,200	-304,677	-15.7%
CAPITAL OUTLAY	99,992	123,711	256,751	133,040	107.5%
DIVISION TOTAL	2,084,056	2,069,588	1,897,951	-171,637	-8.3%
TEEN COURT					
OPERATING EXPENSES	163,589	193,226	209,293	16,067	8.3%
CAPITAL OUTLAY	0	5,000	5,000	0	0.0%
DIVISION TOTAL	163,589	198,226	214,293	16,067	8.1%
TRUANCY PROGRAM					
OPERATING EXPENSES	104,967	117,641	133,797	16,156	13.7%
DIVISION TOTAL	104,967	117,641	133,797	16,156	13.7%
TOTAL EXPENDITURES	2,352,612	2,385,455	2,246,041	-139,414	-5.8%

## CITY OF JACKSONVILLE, FLORIDA

**DEPARTMENT:** State Attorney

**DIVISION:** State Attorney

### **FUNCTION:**

While engaging in criminal prosecution and/or diversion we will: continue to review and improve trial strategy & approach for appropriate results; increase service to all victims; develop better coordination and collaboration with other existing programs, e.g., truancy, for youth targeting first time juvenile offenders; focus renewed attention on prosecution of cases involving violent crimes committed with guns; and totally assess the delivery of services to public including victim contact, streamlining paperwork and cooperative effort with other agencies.

### **HIGHLIGHTS:**

- The revenue for Recording Fees is down due to a decrease in the housing market. Fund balance was used to cover the additional expenses requested by the department.

### **ANALYSIS;**

#### Operating Expenses

The net decrease of \$304,677 in Operating Expenses is mainly the result of a change of allocating Information Technology charges from a per capita to a per device basis that resulted in a \$415,307 decrease in this area. There were also decreases in Copy Center of \$78,057 and the Banking Fund of \$77,598. This was offset somewhat with an increase in Professional Services of \$124,060 and Telecommunications of \$41,894.

#### Capital Outlay

The increase of \$133,040 is for Computer Equipment in S/F 15U – Recording Fees-Technology.

## CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT:</b>	State Attorney
<b>DIVISION:</b>	Teen Court

### FUNCTION:

As a result of Ordinance 2005-683-E the Duval County Teen Court Program and the Teen Court Truancy Program are currently administered by the State Attorney. The program is funded by a \$3 fee assessed as a court cost on violations of state criminal statutes or municipal ordinances or added to a fine or civil penalty for any violation of chapter 316, Florida Statutes. The program provides Duval County youth with an alternative to a conviction record by diverting them into programs where they are subject to peer group involvement as part of the rehabilitation process, and/or exposure to community service work and positive role models.

### HIGHLIGHTS:

- There will be a budget transfer in FY 09 to move the Teen Court budget to the Courts.

### ANALYSIS;

#### Operating Expenses

The increase is mainly attributable to an increase in Contractual Services.

## CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT:</b>	State Attorney
<b>DIVISION:</b>	Truancy Program

### **FUNCTION:**

As a result of Ordinance 2005-683-E the Duval County Teen Court Program and the Teen Court Truancy Program are currently administered by the State Attorney. The program is funded by a \$3 fee assessed as a court cost on violations of state criminal statutes or municipal ordinances or added to a fine or civil penalty for any violation of chapter 316, Florida Statutes. The Teen Court Truancy Program has been developed in a truancy reduction effort.

### **HIGHLIGHTS:**

- There will be a budget transfer in FY 09 to move the Truancy Program budget to the Courts.

### **ANALYSIS;**

#### Operating Expenses

The increase is mainly attributable to an increase in Contractual Services.

**CITY OF JACKSONVILLE, FLORIDA**



# CITY OF JACKSONVILLE, FLORIDA

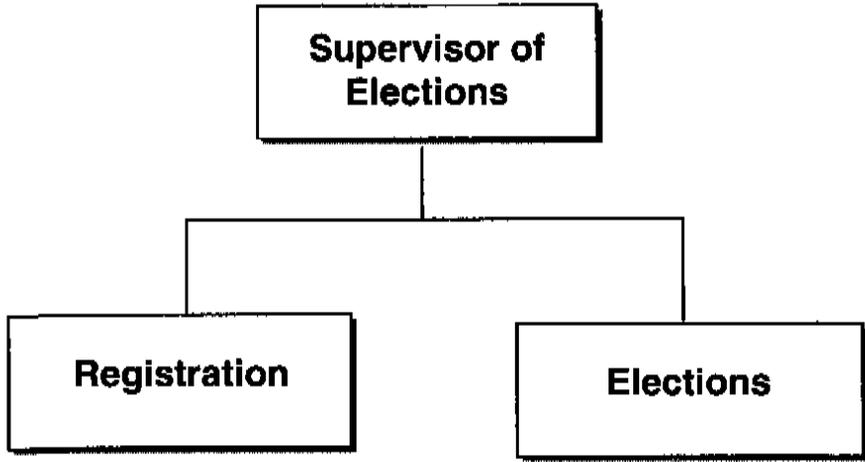
## SUPERVISOR OF ELECTIONS

### DEPARTMENT VISION:

To provide an accessible, convenient, and efficient registration and voting environment, so as to encourage an ever increasing citizen awareness of and participation in the electoral process.

### DEPARTMENT MISSION:

The Supervisor of Elections Office is dedicated to providing the information, education and technology needed for fair elections and for the public to become effective and empowered voters. To conduct State and local elections for the citizens of Duval County, in accordance with the elections laws of the State of Florida. To provide superior election services to the citizens of Duval County.



## CITY OF JACKSONVILLE, FLORIDA

### SUPERVISOR OF ELECTIONS

EXPENDITURES BY DIVISION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>ELECTIONS</b>					
PERSONNEL EXPENSES	3,123,177	2,028,410	1,580,222	-448,188	-22.1%
OPERATING EXPENSES	2,494,329	2,543,447	2,093,809	-449,638	-17.7%
CAPITAL OUTLAY	897,502	199,207	1	-199,206	-100.0%
GRANTS AND AIDS	0	21,212	0	-21,212	-100.0%
DIVISION TOTAL	6,515,008	4,792,276	3,674,032	-1,118,244	-23.3%
<b>REGISTRATION</b>					
PERSONNEL EXPENSES	1,889,741	1,816,525	1,994,344	177,819	9.8%
OPERATING EXPENSES	1,483,912	1,414,209	2,262,698	848,489	60.0%
DIVISION TOTAL	3,373,653	3,230,734	4,257,042	1,026,308	31.8%
TOTAL EXPENDITURES	9,888,661	8,023,010	7,931,074	-91,936	-1.1%

AUTHORIZED POSITIONS	FY 07	FY 08	FY 09	Change
REGISTRATION	33	34	35	1

PART TIME HOURS	FY 07	FY 08	FY 09	Change
ELECTIONS	31,545	181,665	51,280	30,385
REGISTRATION	6,240	6,240	6,240	0

# CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT :</b>	Supervisor of Elections
<b>DIVISION:</b>	Elections

## **FUNCTION:**

To conduct state and local elections for the citizens of Duval County in accordance with the election laws of the State of the Florida.

## **HIGHLIGHTS;**

- The (1) one countywide election will be conducted with an expected voter turnout higher than anytime in the past (8) eight years.
- There is a new fifty station switchboard Call Center.

## **ANALYSIS;**

### Personnel Expenses

The net decrease of \$448,188 in Personnel Expenses is attributable to a decrease in the number of elections from (2) two to (1) one.

### Operating Expenses

The net decrease of \$449,638 is due to the cost savings of going from (2) two to (1) one election.

### Capital Outlay

The decrease is mainly attributable to the department not budgeting for any capital.

### Grants and Aids

The decrease is attributable to the Help America Vote Act (HAVA) grant being moved to a non-departmental contingency for State and Federal matching grants.

## CITY OF JACKSONVILLE, FLORIDA

**DEPARTMENT:** Supervisor of Elections

**DIVISION:** Registration

### **FUNCTION:**

To conduct state and local elections for the citizens of Duval County in accordance with the election laws of the State of Florida.

### **HIGHLIGHTS;**

- The (1) one countywide election will be conducted with an expected voter turnout higher than anytime in the past (8) eight years.
- There is a new fifty station switchboard Call Center.

### **ANALYSIS;**

#### Personnel Expenses

The increase in Personnel Expenses is mainly due the adding of (1) one additional position during FY 08.

#### Operating Expenses

The increase is attributable to an increase in Installment Purchases for ReliaVote for \$371,714 and the Banking Fund by \$445,695 for new voting equipment.

# CITY OF JACKSONVILLE, FLORIDA

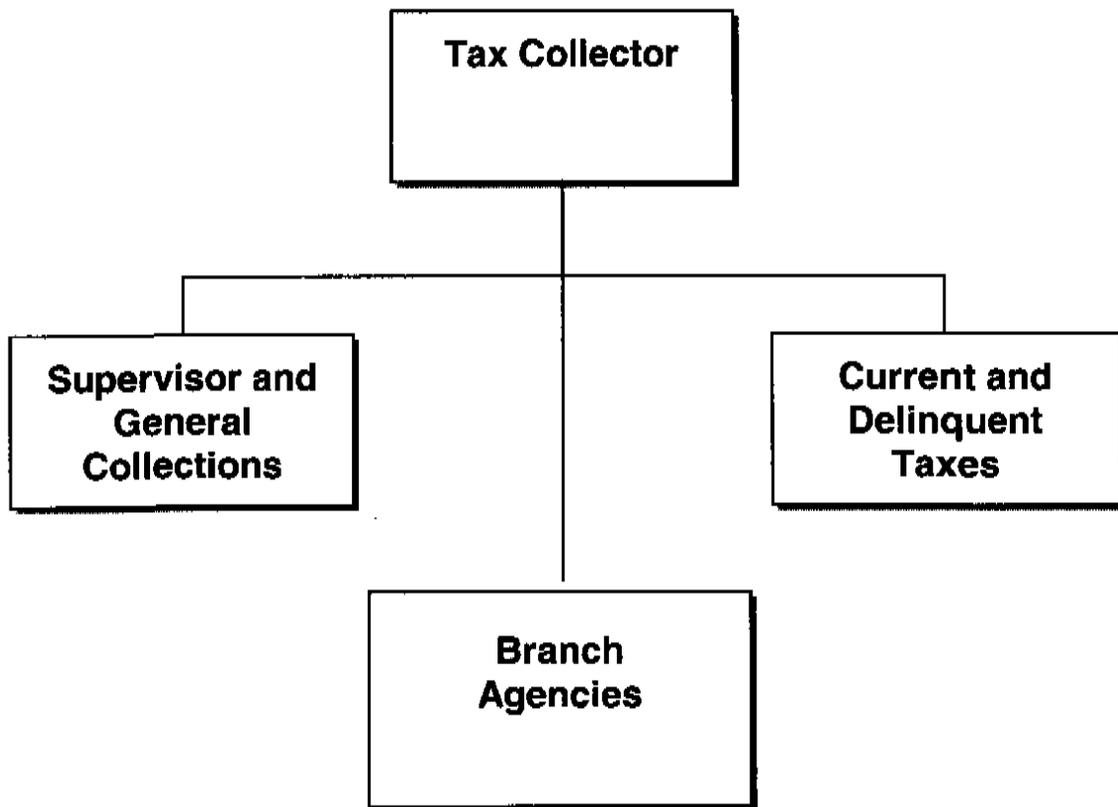
## TAX COLLECTOR

### DEPARTMENT VISION:

The vision of the Duval County Tax Collector's Office is the achievement of a high level of customer service through a well-trained staff and modern collection techniques.

### DEPARTMENT MISSION:

The mission of the Duval County Tax Collector's Office is to provide governmental services through the collection and distribution of taxes, fees and service charges, as required by local ordinance and state statute. These services will be provided to customers in the most courteous, effective and cost-efficient method possible.



## CITY OF JACKSONVILLE, FLORIDA

### TAX COLLECTOR

EXPENDITURES BY DIVISION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
<b>BRANCH AGENCIES</b>					
PERSONNEL EXPENSES	7,172,090	7,381,045	7,639,546	258,501	3.5%
OPERATING EXPENSES	992,363	1,143,532	1,099,236	-44,296	-3.9%
CAPITAL OUTLAY	43,275	1	1	0	0.0%
DIVISION TOTAL	8,207,728	8,524,578	8,738,783	214,205	2.5%
<b>CURRENT &amp; DELINQUENT TAXES</b>					
PERSONNEL EXPENSES	1,084,563	1,028,006	1,161,968	133,962	13.0%
OPERATING EXPENSES	46,987	43,502	234,498	190,996	439.1%
DIVISION TOTAL	1,131,550	1,071,508	1,396,466	324,958	30.3%
<b>SUPERVISION &amp; GENERAL COLLECTIONS</b>					
PERSONNEL EXPENSES	1,560,941	1,605,735	1,455,202	-150,533	-9.4%
OPERATING EXPENSES	2,832,516	2,975,520	2,608,128	-367,392	-12.3%
CAPITAL OUTLAY	826,807	2	1,699,105	1,699,103	5150.0%
DIVISION TOTAL	5,220,265	4,581,257	5,762,435	1,181,178	25.8%
<b>TOTAL EXPENDITURES</b>	<b>14,559,542</b>	<b>14,177,343</b>	<b>15,897,684</b>	<b>1,720,341</b>	<b>12.1%</b>

AUTHORIZED POSITIONS	FY 07	FY 08	FY 09	Change
BRANCH AGENCIES	202	204	182	-22
CURRENT & DELINQUENT TAXES	26	26	22	-4
SUPERVISION & GENERAL COLLECTION	26	24	19	-5

PART TIME HOURS	FY 07	FY 08	FY 09	Change
BRANCH AGENCIES	30,740	30,740	30,740	0
CURRENT & DELINQUENT TAXES	1,300	1,300	6,500	5,200
SUPERVISION & GENERAL COLLECTION	3,900	3,900	3,900	0

## CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT:</b>	Tax Collector
<b>DIVISION:</b>	Branch Agencies

### **FUNCTION:**

The Branch Agencies division provides staffing and oversight at (9) nine Tax Collector branch offices throughout the county. These offices are open Monday thru Friday with extended hours of 7:15a.m. - 5:45 p.m. and perform a variety of transactions including tag and title work, tax payments and hunting and fishing licenses.

### **HIGHLIGHTS:**

- The Tax Collector successfully expanded acceptance of Local business Tax receipt renewal payments (formerly known as Occupational Licenses) to all branch locations.
- Expanded cross-training program to rotate revenue collectors between branch locations and the call center.

### **ANALYSIS:**

#### Personnel Expenses

There was a decrease of twenty two positions that was the result of the continuing effort to reduce costs and right-size government. These positions were unfunded in FY 08. In addition, beginning in FY 09 the City has budgeted a non-departmental lapse for various departments in the General Fund as well as subfunds that receive significant transfers from the General Fund. There was also an increase in Workers' Compensation of \$87,801.

#### Operating Expenses

The net decrease of \$44,296 is the result of a change in the method of allocating information technology charges from per capita to a per device basis resulted in a \$164,791 decrease in this area. This was offset somewhat with an increase in Building Rent of \$88,911.

## CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT:</b>	Tax Collector
<b>DIVISION:</b>	Current and Delinquent Taxes

### **FUNCTION:**

The Current and Delinquent Taxes Division is responsible for all day to day operations related to real estate taxes, tangible personal property taxes and local business tax receipts (formerly Occupational License Tax Receipts). It also has a staff of full and part-time field inspectors responsible for monitoring non-payment of tangible personal property taxes and local business tax receipts. This area also conducts our annual tax certificate sale required by Florida Statutes.

### **HIGHLIGHTS:**

- The department is researching options for expanding the on-line Tax Sale capabilities to include Tax Deed applications to increase the efficiency of the division.

### **ANALYSIS;**

#### Personnel Expenses

There was a net increase of \$133,962. The increase was mainly attributable to \$78,410 for part-time funding. There also was an increase of \$16,118 for Workers' Compensation. In addition, beginning in FY 09 the City has budgeted a non-departmental lapse for various departments in the General Fund as well as subfunds that receive significant transfers from the General Fund. This was offset somewhat with a decrease of (4) four positions.

#### Operating Expenses

The majority of the increase is the result of a change in the method of allocating information technology charges from per capita to a per device basis that resulted in a \$179,611 increase in this area.

## CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT:</b>	Tax Collector
<b>DIVISION:</b>	Supervision and General Collections

### **FUNCTION:**

The Supervision and General Collections Division reaches across all areas of the Tax Collector's Office and includes Administration, Finance Information Technology and Mail Processing. All balancing of collections and disbursements are handled in this area.

### **HIGHLIGHTS:**

- The department increased office efficiency with the implementation of processing parking citations on the high-speed processors.
- The department completed purchase of Opex MPE 7.5 (Multiple Purpose Extractor) to process increased volume of transactions including User Fees.
- The department is working to implement Check 21 processing of checks.

### **ANALYSIS;**

#### Personnel Expenses

The decrease is the result of (5) five positions being eliminated to reduce costs and right-size government.

#### Operating Expenses

The decrease in Operating Expenses is attributable to a change in the method of allocating information technology charges from a per capita to a per device basis resulted in a \$226,372 decrease in this area. There also were decreases of \$32,211 for the Banking Fund, \$46,423 for Legal, \$25,000 for Miscellaneous Services and Charges and \$50,845 for Office Supplies.

#### Capital Outlay

The increase of \$1,699,104 is for Office Equipment for Imaging at the Counter, Archiving Old documents and an Upgrade and Replace surveillance Systems at Branch Locations.



# CITY OF JACKSONVILLE, FLORIDA

## ASSESSED AND ESTIMATED ACTUAL VALUES OF TAXABLE PROPERTY

Last Ten Fiscal Years  
(in thousands)

Tax Year	Assessed Taxable Values				Estimated Actual Values (4)	Ratio of Assessed to Actual Values
	Real Property (1)	Personal Property (2)	Centrally Assessed Property (3)	Total Taxable Property		
1999	22,752,874	4,536,116	108,934	27,397,924	41,803,761	65.54
2000	24,880,669	4,721,210	138,449	29,740,327	44,158,093	67.35
2001	27,147,738	4,691,012	130,112	32,968,862	47,888,763	66.76
2002	29,377,996	4,661,787	136,798	34,176,581	51,415,885	66.47
2003	32,580,744	4,624,319	169,546	37,374,610	56,409,622	66.26
2004	35,588,575	4,488,617	189,987	40,267,179	60,763,555	66.27
2005	40,587,166	5,117,180	148,323	45,852,669	68,385,952	67.05
2006	46,764,105	5,032,337	154,700	51,951,142	77,477,171	67.05
2007	55,944,510	5,093,426	171,758	61,209,694	92,412,916	66.23
<b>2008</b>	<b>60,150,228</b>	<b>4,745,482</b>	<b>176,783</b>	<b>65,072,493</b>	<b>95,707,463</b>	<b>67.99</b>

- (1) Prior to FY 81, State Homestead Laws exempted from taxation the first \$5,000 of assessed value for qualified homeowners. For FY 81, the homestead exemption was increased to \$15,000; for FY 82, it was increased to \$20,000; and for FY 83 through FY07, it was increased to \$25,000. Commencing with FY 08, the homestead exemption increased to \$50,000.
- (2) Personal property values are also net of certain allowable exemptions - primarily for inventories (which have not been assessed since FY 82) and government property.
- (3) Centrally assessed property is railroad property and private car line property, which must be separately assessed.
- (4) Estimated actual values are the total "just" values of property subject to taxation, as defined by 193.011, Florida Statutes.

NOTE: These figures derive from the Preliminary Tax Roll that is submitted to the Department of Revenue by July 1st of each year.

Source: Duval County Property Appraiser's Office

# CITY OF JACKSONVILLE, FLORIDA

## PROPERTY TAX RATES - - ALL OVERLAPPING GOVERNMENTS

Last Ten Fiscal Years  
(Per \$1,000 of Assessed Value)

Year	District (Note 1)	City of Jacksonville			Other Taxing Authorities			Combined Millage Total
		Operations	Debt Service	Total	Schools	Water Management District	FIND (Note 2)	
2000	GSD	10.7618	0.0243	10.7861	9.3660	0.4820	0.0440	20.6781
	USD	10.7618	0.0243	10.7861	9.3660	0.4820	0.0440	20.6781
2001	GSD	10.5498	0.0225	10.5723	9.2580	0.4720	0.0410	20.3433
	USD	10.5498	0.0225	10.5723	9.2580	0.4720	0.0410	20.3433
2002	GSD	10.3465	0.0210	10.3675	8.8720	0.4620	0.0386	19.7401
	USD	10.3465	0.0210	10.3675	8.8720	0.4620	0.0386	19.7401
2003	GSD	10.1650	0.0192	10.1842	8.9200	0.4620	0.0385	19.6047
	USD	10.1650	0.0192	10.1842	8.9200	0.4620	0.0385	19.6047
2004	GSD	9.8398	0.0000	9.8398	9.0510	0.4620	0.0385	19.3913
	USD	9.8398	0.0000	9.8398	9.0510	0.4620	0.0385	19.3913
2005	GSD	9.6879	0.4730	10.1609	8.0920	0.4620	0.0385	18.7534
	USD	9.6879	0.4730	10.1609	8.0920	0.4620	0.0385	18.7534
2006	GSD	9.6500	0.4210	10.0710	8.0040	0.4620	0.0385	18.5755
	USD	9.6500	0.4210	10.0710	8.0040	0.4620	0.0385	18.5755
2007	GSD	9.6400	0.3420	9.9820	7.7000	0.4620	0.0385	18.1825
	USD	9.6400	0.3420	9.9820	7.7000	0.4620	0.0385	18.1825
2008	GSD	8.4841	0.1510	8.6351	7.6040	0.4158	0.0345	16.6894
	USD	8.4841	0.1510	8.6351	7.6040	0.4158	0.0345	16.6894
2009	GSD	8.4841	0.0000	8.4841	7.5610	0.4158	0.0345	16.4954
	USD	8.4841	0.0000	8.4841	7.5610	0.4158	0.0345	16.4954

(1) The City of Jacksonville has a total of six (6) taxing districts within its jurisdiction. The most prevalent rates are the GSD (General Services District) and the USD (Urban Services District 1) which are shown here. The GSD applies to most taxpayers and is effectively a county-wide rate.

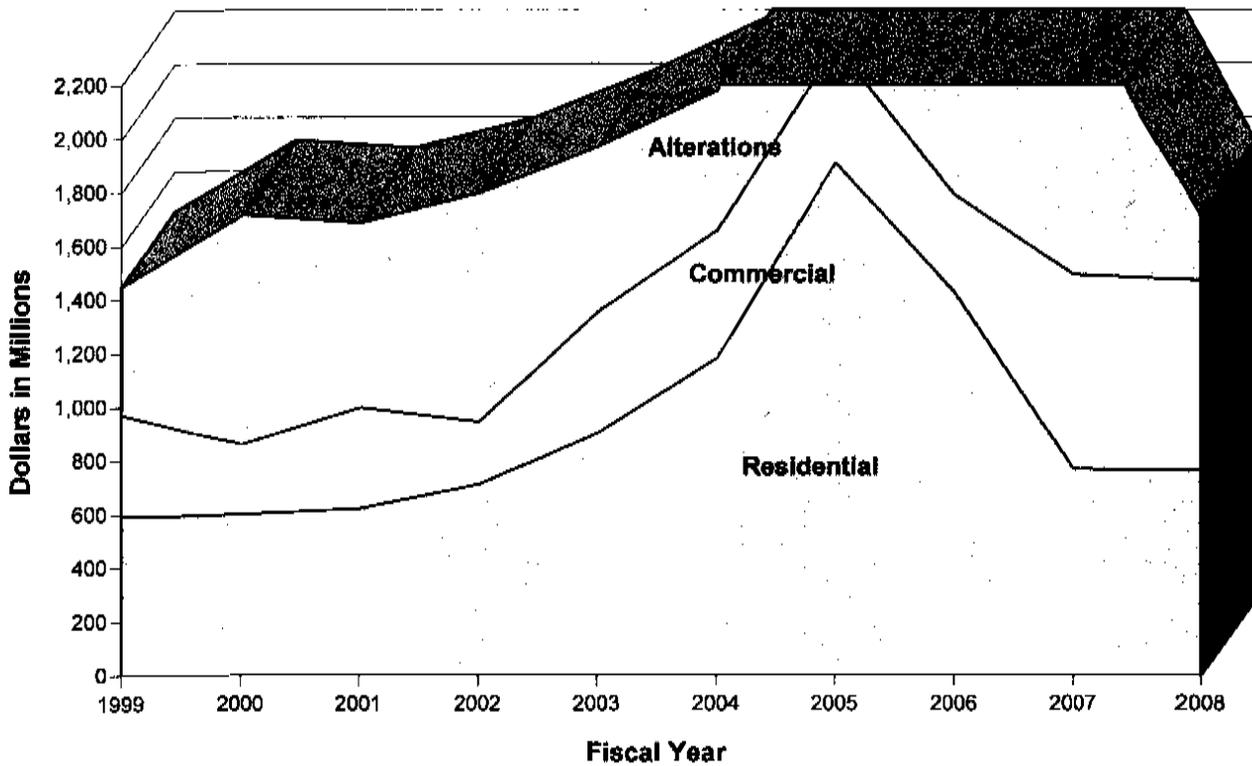
(2) Florida Inland Navigational District (FIND)

Source: Duval County Property Appraiser's Office

# CITY OF JACKSONVILLE, FLORIDA

## VALUE OF BUILDING PERMITS ISSUED (Millions of Dollars)

The graph below illustrates the downward trend Jacksonville has experienced during the past several years. The \$1,711.6 million in building permits issued during the 2007-2008 fiscal year is a decrease of \$859.2 million (50.2%) over the prior year. Alterations new construction was the major contributor with a 77.7 % decrease. There was an decrease of 2.0% in commerical new construction and a decrease of .9 % in Residential.



# CITY OF JACKSONVILLE, FLORIDA

## CONSTRUCTION ACTIVITY

Last Ten Fiscal Years  
(Dollars in Thousands)

Year	New Construction			Total	Permits >\$1MM	Increase in Family Units
	Residential	Commercial	Alterations			
1999	594,438	376,159	479,738	1,450,335	105	6,429
2000	600,833	259,934	854,827	1,715,594	150	7,082
2001	622,959	374,950	688,407	1,686,316	139	6,505
2002	711,968	232,161	853,260	1,797,389	157	7,782
2003	902,891	451,668	616,691	1,971,250	226	7,692
2004	1,181,385	476,224	521,114	2,178,723	253	9,523
2005	1,909,429	432,980	1,311,678	3,654,088	297	13,017
2006	1,427,870	361,426	878,146	2,667,442	318	10,736
2007	768,476	723,964	1,078,323	2,570,762	358	6,736
<b>2008</b>	<b>761,547</b>	<b>709,525</b>	<b>240,506</b>	<b>1,711,578</b>	<b>295</b>	<b>9,386</b>

Source: City of Jacksonville Building and Zoning Division

## CIVILIAN LABOR FORCE, EMPLOYMENT, AND UNEMPLOYMENT JACKSONVILLE SMSA\*

As of September 30th:

Year	Civilian			Rate
	Labor Force	Employment	Unemployment	
1999	547,593	532,207	15,386	2.81
2000	586,022	568,037	17,985	3.07
2001	600,209	573,095	27,114	4.52
2002	596,122	565,150	30,972	5.20
2003	594,346	562,540	31,806	5.40
2004	616,526	587,322	29,204	4.70
2005	623,026	600,127	22,899	3.70
2006	642,770	620,959	21,811	3.39
2007	661,353	635,666	25,687	3.88
<b>2008</b>	<b>676,906</b>	<b>634,030</b>	<b>42,876</b>	<b>6.33</b>

\*The Jacksonville Standard Metropolitan Statistical Area (SMSA) currently is comprised of Baker, Clay, Duval, Nassau, and St. John's Counties. Prior years' history has been restated to conform to the current SMSA.

Source: Florida Research and Economic Database (FRED)

# CITY OF JACKSONVILLE, FLORIDA

## GROSS SALES, AND FLORIDA PRICE LEVEL INDEX FOR DUVAL COUNTY

### Last Ten Calendar Years

(dollars in thousands)

<b>Year</b>	<b>Gross Sales</b>	<b>Florida Price Level Index *</b>
1998	25,414,504	97.28
1999	26,928,621	97.01
2000	28,906,339	97.62
2001	30,375,869	96.88
2002	31,348,713	95.29
2003	33,615,046	97.20
2004	33,307,667	102.29
2005	38,136,809	101.95
2006	42,322,115	101.79
<b>2007</b>	<b>44,187,340</b>	<b>101.74</b>

\* The Florida Price Level Index is a spatial index of 120 items which is similar in composition to the Consumer Price Index. However, instead of measuring the change in prices over time, it indicates the relative cost of maintaining a set standard of living, compared to the statewide average (recomputed each year at a base of 100).

**Sources: Gross sales from the University of Florida, Bureau of Economic and Business Research**

**Florida price indices from the Department of Education Office of Budget and Management**

# CITY OF JACKSONVILLE, FLORIDA

## MISCELLANEOUS STATISTICAL DATA

September 30, 2008

**First Charter:** February 11, 1832

**Consolidation:** October 1, 1968

**Form of Government:** Mayor and City Council - 14 Council members are elected by district and five (5) Council members are elected at-large.

**Area:** 840.1 square miles of which 765.8 square miles is land and 74.3 is water.

### Census History

<u>Year</u>	<u>Jacksonville</u>	<u>Duval County</u>	<u>Jacksonville SMSA*</u>
1900	28,429	39,733	64,187
1910	57,699	75,163	105,012
1920	92,588	113,540	143,562
1930	129,549	155,503	190,413
1940	173,065	210,143	247,449
1950	204,517	304,029	356,161
1960	201,030	455,411	522,169
1970	504,265 **	528,865	612,585
1980	540,920 **	571,003	722,252
1990	635,230 **	672,971	906,725
2000	735,617 **	778,879	1,100,491

\* The Jacksonville SMSA (Standard Metropolitan Statistical Area) as recently redefined, includes Clay, Duval, Nassau, and St. Johns Counties; for comparative purposes, prior years' history has been correspondingly restated.

\*\* After Consolidation.

<b>Solid Waste Disposal:</b>	Number of City Landfills in Operation	1
	Average Daily Tonnage	2,590.52
	Number of City-Contracted Yard Waste Recycling Facilities	1
	Average Daily Tonnage	505.12
<b>Motor Vehicle Inspection:</b>	Number of Vehicles Inspected	10,929
<b>Fire Protection:</b>	51 Fire Stations and 2 Marine-Based Stations 922 Full-Time Employees Budgeted and 73 Volunteers	
<b>Rescue:</b>	32 Rescue Units in Fire Stations 270 Full-Time Employees Budgeted.	
<b>Police Protection:</b>	1,704 Sworn Officers and 1,348 Civilians	
	Average Daily Police Calls for Service	4,665
	Average Daily Population by Institution:	
	John E. Goode Pretrial Detention Facility	2,578
	James I. Montgomery Correctional Center	677
	Community Corrections Division	297
	Home Detention	19
	Hospitals	7

# CITY OF JACKSONVILLE, FLORIDA

## MISCELLANEOUS STATISTICAL DATA

September 30, 2008

(continued)

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<b>Parks and Recreation:</b>	<b><u>Property Owner</u></b>	
	DPRE	9,419.02 acres
	Associations	19.23 acres
	Federal	835 acres
	Florida State Parks	10,798.80 acres
	Jacksonville Beach	119 acres
	National Park Service	40,377.90 acres
	Preservation	14,482.41 acres
	DCSB	358.62 acres
	SJRWMD	2,414.53 acres
	<b><u>Amenity:</u></b>	
	Basketball Courts	145
	Boat Ramps	22
	Community Centers	65
	Playgrounds	272
	Softball and Baseball Diamonds	210
	Swimming Pools	35
	Tennis Courts	156
	Soccer Fields	68
	Trails	110 miles
	<b><u>Special Facilities:</u></b>	
	Bethesda Park	49.1 acres
	Camp Tomahawk	21.3 acres
	Fort George Inlet	152.8 acres
	Jack Drew Softball Complex	21.85 acres
	Huguenot Memorial Park	449.5 acres
	Kathryn Abbey Hanna Park	450 acres
Metropolitan Park	61.15 acres	
Riverwalk	3.5 acres	
Kids Kampus	10 acres	
Cecil Field Gymnasium and Fitness Center		
<b>Convention Center:</b>	<b><u>Prime Osborn Convention Center</u></b>	
	Convention Center	265,000 sq. ft.
	Meeting Rooms	22
	Parking Spaces	860
	Exhibit Hall	78,500 sq. ft.
	Ballroom	10,000 sq. ft.
	Grand Lobby	10,000 sq. ft.
	Courtyard	11,000 sq. ft.
<b>Performing Arts Center:</b>	<b><u>Times Union Center for the Performing Arts</u></b>	
	Moran Theater	3,000 seats
	Jacoby Concert Hall	1,800 seats
	Terry Theater	600 seats

# CITY OF JACKSONVILLE, FLORIDA

## MISCELLANEOUS STATISTICAL DATA

September 30, 2008

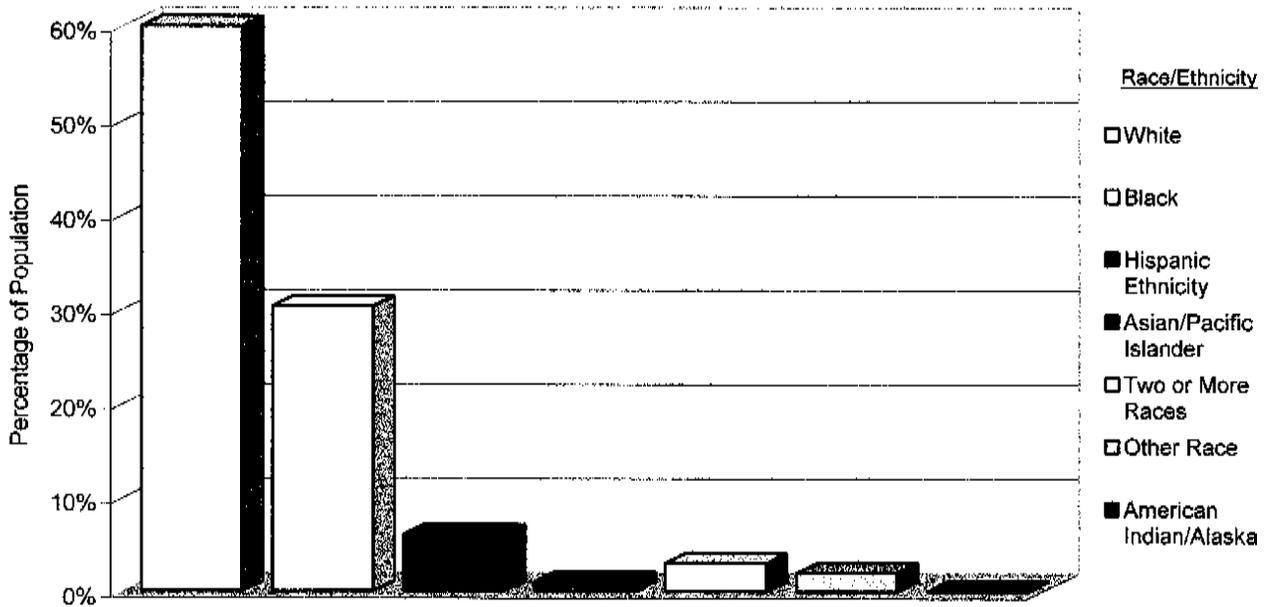
(continued)

<b>Sports Complex:</b>	<p><b><u>Jacksonville Veterans Memorial Arena</u></b> Seating Capacity 14,300 seats</p> <p><b><u>Baseball Grounds at Jacksonville</u></b> Seating Capacity 10,000 seats</p> <p><b><u>Jacksonville Municipal Stadium</u></b> Football Seating Capacity 76,767 seats Football Seating Capacity (with temporary seating) 82,209 seats Concert Seating Capacity 60,300 seats Parking Spaces 6,500 Clubs (East and West) 2</p>	
<b>Water System:</b>	<p>Residential Customers 280,481 Commercial &amp; Industrial Customers 23,840 Total Customers 304,321 Average Daily Demand 136.0 MGD Maximum Day Demand 182.7 MGD Number of Wells 138 Number of Water Treatment Plants 35 Water Mains Installed or Replaced 12.0 miles Total Miles of Mains 3,830</p>	
<b>Wastewater System:</b>	<p>Residential Customers 211,607 Commercial &amp; Industrial Customers 17,598 Total Customers 229,205 Average Daily Flow 78.5 MGD Number of Treatment Plants 15 Number of Pumping Stations 1,288 Sewer Lines Replaced or Reconditioned 18.96 miles Total Sewer Lines 3,366 miles</p>	
<b>Streets:</b>	<p>City Maintained Paved 3,598.68 miles City Maintained Dirt <u>4.07 miles</u> Total City Maintained 3,602.75 miles State Maintained Primary Roads 372.3 miles Expressways <u>94.9 miles</u> Total State Maintained 467.2 miles</p>	
<b>Animal Care and Control:</b>	<p>Complaints Received 16,138 Animals Impounded 25,368 License Tags Dispensed 65,318</p>	
<b>Public Parking:</b>	<p>Downtown Parking Garages Capacity 2,576 Downtown Parking Lots Capacity 1,262 On-Street Meters 1,450</p>	

# CITY OF JACKSONVILLE, FLORIDA

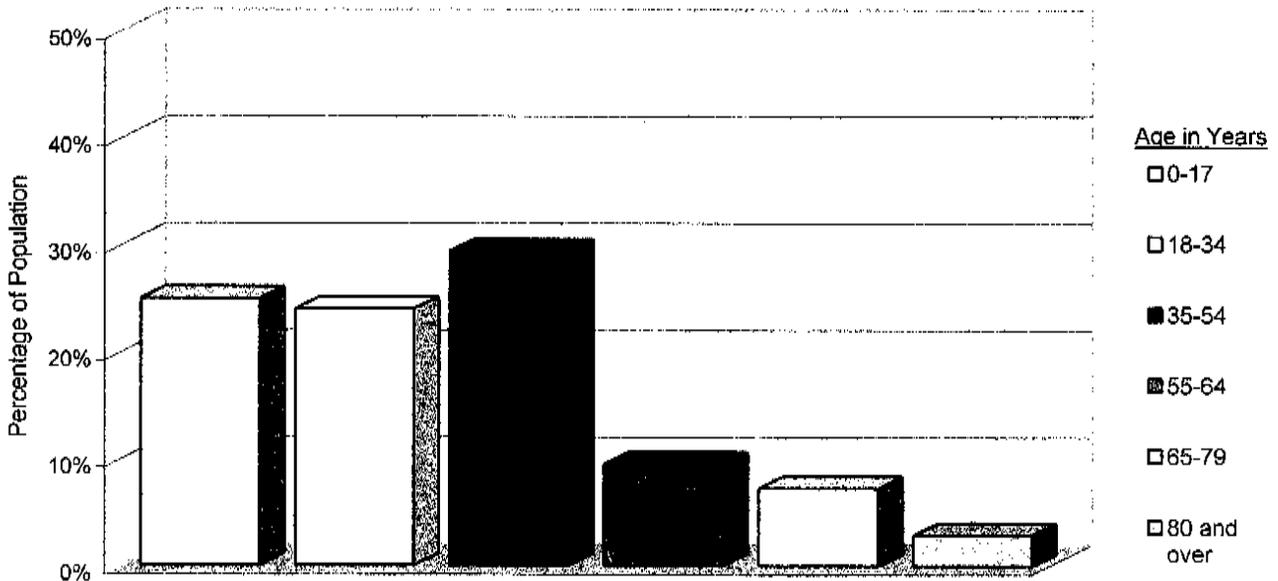
## DEMOGRAPHIC INFORMATION

### POPULATION BY RACE/ETHNICITY - DUVAL COUNTY\*



\*Source: University of Florida. Bureau of Economics and Business Research. Population Program, Florida Population Studies, 2007, p. 25-27.

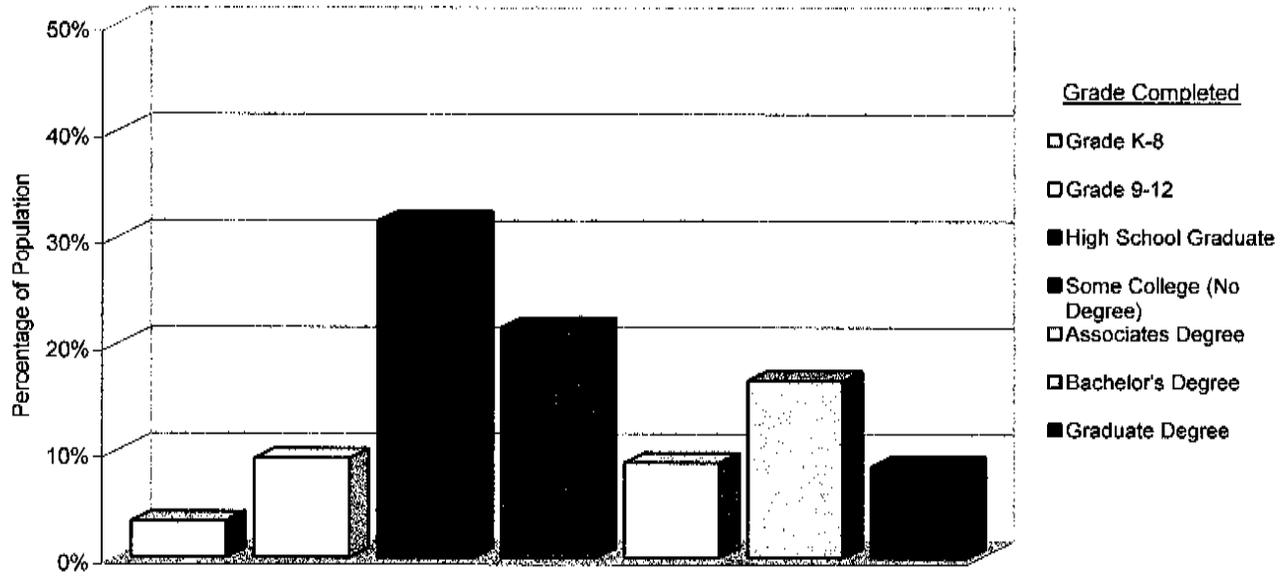
### POPULATION BY AGE - DUVAL COUNTY\*



# CITY OF JACKSONVILLE, FLORIDA

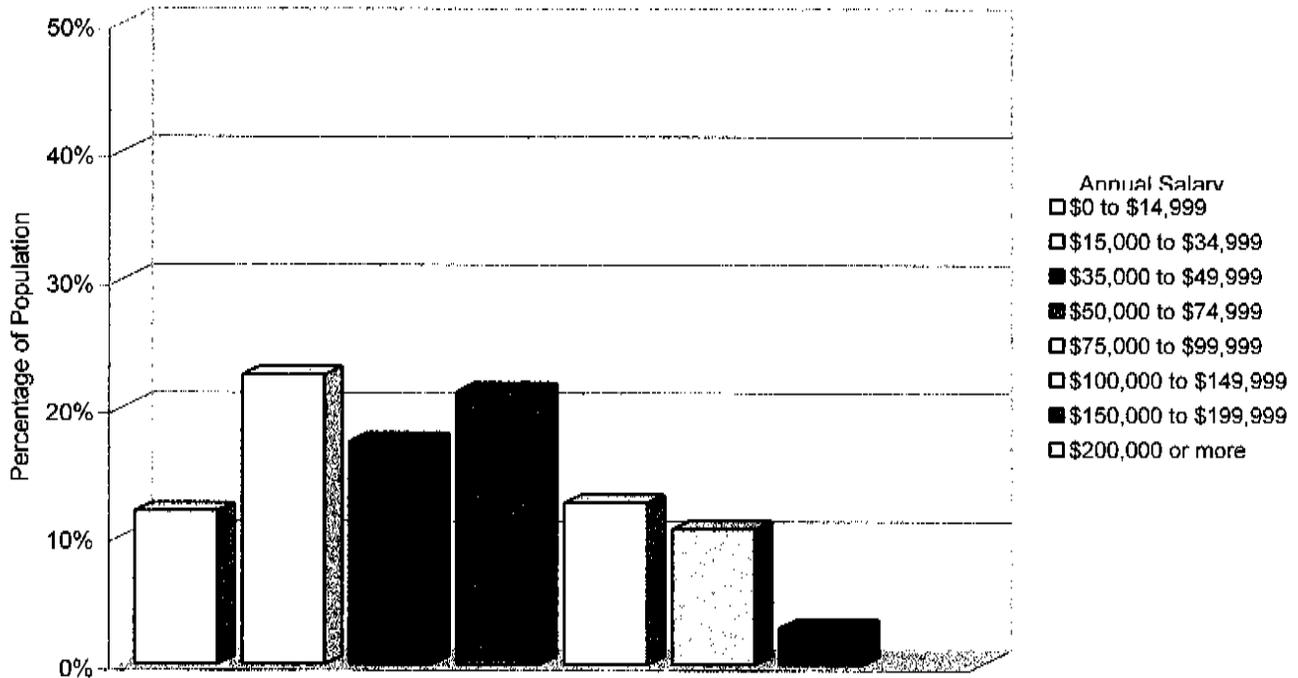
## DEMOGRAPHIC INFORMATION (continued)

### EDUCATIONAL ATTAINMENT - AGE 25 AND OVER\*\*



\*\*Source: U.S. Census Bureau, 2007 American Community Survey

### HOUSEHOLDS BY INCOME - DUVAL COUNTY



# CITY OF JACKSONVILLE, FLORIDA

## GLOSSARY

**ACTIVITY.** The basic organizational unit for budgetary and accounting purposes, which often closely follows operational structure.

**ADJUSTMENT FOR ACCRUAL.** The adjustment to salaries and wages shown on the personnel services schedules which provides funding for the net difference in days between fiscal year-end accrual and reversal adjustments.

**AD VALOREM TAX REVENUE.** Revenue generated by placing a tax on the value of real, personal, and centrally assessed property that is subject to taxation, as defined by Florida Statutes.

**ANNUAL BUDGET.** A budget applicable to a single fiscal year.

**ANNUAL BUDGET ORDINANCE.** The ordinance that appropriates funds and adopts operating budgets for the general government and its independent agencies for the fiscal year beginning on October 1. The annual budget ordinance establishes the original budget for virtually all programs that are a permanent part of the City of Jacksonville, outlines compliance with state law and applicable bond covenants, establishes reserve accounts and certain other accounts that require legislative control, and may include amendments to the existing Municipal Code.

**APPROPRIATION.** Authorization granted by the City Council, through means of an adopted ordinance, which allows for expenditures or obligations that lead to expenditures for specific purposes. Appropriations, unless specifically stated otherwise, are limited to the current fiscal year.

**ASSISTANCE TO GOVERNMENT AGENCIES.** Contributions from the general fund to independent authorities of the Consolidated City of Jacksonville.

**ASSISTANCE TO PRIVATE ORGANIZATIONS.** Contributions from the general fund (and one from the Alcohol Rehabilitation Trust Fund) to private nonprofit or not-for-profit community organizations. All such contributions are approved by the City Council as public service grants.

**AVAILABLE FOR LOSSES.** Expense accounts used only by Self-Insurance funds for certain claims, case reserves, and catastrophic losses.

**BETTERMENT.** An enhancement that allows for the expansion of services beyond the scope that had been provided in prior periods.

**BONDED DEBT.** The portion of City indebtedness represented by outstanding bonds.

**BPREP.** The budgeting software system that is used.

**BT.** Budget transfer actions that are beyond the Mayor's transfer powers and require City Council approval.

**BUDGET.** A fiscal plan of operation. The budget consists of proposed expenditures and proposed revenues together with specific authorizations and restrictions as appropriate. It also includes not only the proposed fiscal plan but the current and prior fiscal period history. The budget quantifies executive and legislative objectives and provides a quantitative means for measurement of performance. As a guideline for operations, the budget changes over time in response to changes in conditions. Finally, the budget embodies public policy and provides insights into how that policy will be implemented.

## **CITY OF JACKSONVILLE, FLORIDA**

**BUDGETARY CONTROL.** Requirement established by executive policy wherein any amendments to the originally adopted budget must be approved by the Mayor and/or the Council.

**BUDGET MESSAGE.** An executive level overview of the proposed budget delivered by the Mayor to the City Council. It discusses the major city issues and the proposed means of dealing with them, highlights key experiences during the current fiscal year, and indicates how current and proposed budgetary plans will meet the City's objectives. The Mayor's budget message is normally the first comprehensive public statement of the City's plans for the upcoming fiscal year.

**BUILDINGS.** A capital outlay account used for costs of acquiring and improving buildings.

**CAFR.** Comprehensive Annual Financial Report.

**CPAC.** Citizen Planning Advisory Committee

**CAPITAL IMPROVEMENTS.** Buildings, infrastructure, and other attachments or annexations to land and facilities that are intended to remain so attached or annexed. Capital improvements also includes land acquisition.

**CAPITAL IMPROVEMENT PROGRAM (CIP).** A five-year program adopted annually that is used for planning and controlling capital improvements and major capital outlay projects (those estimated to cost \$100,000 or more, and which have useful lives of at least ten years). It outlines, by project within responsible agency, the recommended and approved priorities, sources of financing, planning and construction horizons, and projected costs. The City's capital improvement program, which also includes the independent authorities, is adopted by a separate ordinance, and the corresponding document is published separately from the annual budget.

**CAPITAL OUTLAY.** An expenditure to acquire or add to a fixed asset. Items acquired for less than \$1,000, unless they result from gifts or grants and have a higher fair market value, are not considered capital outlay.

**CAPITAL PROJECTS FUND.** A fund used to acquire or construct major capital facilities (other than those financed by proprietary funds, special assessment funds, or similar type trust funds).

**CASE RESERVES.** Accounts used only by Self-Insurance funds, which are reservations of available funds for unresolved claims.

**CASH CARRYOVER.** A reserve appropriation intended to provide fund equity for the ensuing fiscal year.

**CCAS.** Conditional Capacity Availability Statement.

**CDBG.** Community Development Block Grant

**CENTRAL SERVICES.** User charges for services provided by the internal service activities of the City.

**CHDO.** Community Housing Development Organizations

**CLASSIFIED POSITION.** Position within the Civil Service System which has, under the direction of the Personnel Director, been defined by a class specification, and assigned an appropriate pay grade and title.

**CMSO.** Concurrency Management System Office.

## **2008-2009 ANNUAL BUDGET**

## **CITY OF JACKSONVILLE, FLORIDA**

**COMPENSATED ABSENCES.** City employees may accumulate limited amounts of earned personal leave benefits. This liability reflects amounts attributable to employee services already rendered, cumulative, probably for payment, and reasonably estimated.

**COMPONENT UNIT.** A legally separate organization for which elected officials for the primary government are financially accountable. In addition, a component unit can be another organization for which the nature and significance of its relationship with a primary government is such that exclusion would cause the reporting entity's financial statements to be misleading or incorrect.

**CONSTRUCTION.** A capital outlay account used for major capital improvement construction projects.

**CONSUMER PRICE INDEX.** An index of items used to measure the change in prices over time.

**CONTINGENCY.** An account used to identify and segregate a portion of available funds that are inappropriate for expenditure or are earmarked for a specific future use. Any expenditure (or expense) account that requires Council action for its use is termed a contingency account.

**CONTRIBUTIONS TO OTHER FUNDS.** Contributions and operating transfers made to another fund of the City.

**COSTS CAPITALIZED.** Charges attendant to the acquisition of a fixed asset, such as freight or installation, that may be reflected as part of the acquisition cost and depreciated over the life of the asset. The accounts are used only in proprietary and similar trust funds that recognize depreciation expense.

**CRC.** Concurrency Reservation Certificate.

**CURRENT LEVEL OVERTIME.** Additional salary funding for certain activities that normally require some periodic use of employee overtime.

**DCSB.** Duval County School Board

**DCHFA.** Duval County Housing Finance Authority. Now called the Jacksonville Housing Finance Authority.

**DEBT.** An obligation resulting from the borrowing of money or from the purchase of goods and services. Debt instruments used by the City of Jacksonville are limited to general obligation bonds, limited obligation revenue bonds, bond anticipation notes, and tax anticipation notes. All debt instruments must be authorized by the City Council.

**DEBT SERVICE FUND.** A fund used for payment of general long-term debt principal and interest.

**DEBT SERVICE REQUIREMENT.** The amount of money necessary for payment of outstanding debt, both principal and interest due during the fiscal period, and amounts that may be required for the future retirement of term bonds.

**DEPARTMENT.** A division of the City having a specialized function and personnel.

**DIVISION.** A distinct or separate function within a department.

**DDA.** Downtown Development Authority.

**DIFFERENTIAL PAY.** Funding for shift differential to which certain employees are entitled, based upon provisions included in the bargaining unit contracts.

# CITY OF JACKSONVILLE, FLORIDA

**DRI.** Developments of Regional Impact.

**EDUCATIONAL INCENTIVE PAY.** Additional salary compensation paid to qualified police officers and firefighters after they have completed state approved specialized vocational courses.

**ELM.** Environmental Landscape Management.

**EMPLOYEE BENEFITS.** The attendant position costs for the City's portion of payroll taxes, pension contributions, deferred compensation, and life and health insurance premiums.

**ENCUMBRANCE.** A commitment to expend funds for goods or services that have not been fully executed and thus requires that funds be reserved for future use. Unless specifically liquidated or otherwise canceled, the reserved funds carry over to succeeding fiscal years; however expenditure must be for the same purpose for which the encumbrance was originally established.

**ENTERPRISE FUND.** A fund used to account for continuing operations that provide services to the general public that are similar to private business enterprises in nature, and where the intent is that the costs will be recovered primarily through user charges. Enterprise funds may also be used to account for activities where the periodic determination of revenues and expenses is appropriate for capital maintenance, management control, or other public policy.

**EPA SECTION 105 GRANT.** This grant is derived from the Federal 1970 Clean Air Act and is designed to provide local programs with funding in order to maintain air pollution control activities.

**EXPENDITURE.** A decrease in net financial resources caused by current personnel cost, operating costs, debt service and/or capital outlay. Unless stated otherwise, expenditure means budgetary expenditure, which is a decrease in net current assets, and which applies only to governmental and expendable trust fund operations.

**EXPENSE.** A decrease in net total assets. Expenses represent the total cost of operations (including depreciation) during a fiscal period, regardless of the timing of actual transactions. Expenses apply to proprietary and nonexpendable and pension trust funds.

**EXPENSE CREDIT.** The only expense credit that is part of the original budget is one within the R-O-W and Ground Maintenance (formerly Streets and Highways) operating budget to offset their labor and material costs for various bridge, roadway, and drainage improvements that are also budgeted as nondepartmental capital outlay projects.

**FAMIS.** Financial Accounting Management Information System.

**FGFOA.** Florida Government Finance Officers Association is an association to promote and improve the quality of financial accountability, management and communication by and for all governmental units in the State of Florida.

**FISCAL YEAR.** The annual period applicable to the annual operating budget. The City's standard fiscal year runs from October 1 through September 30. Certain activities of the City, primarily state and federal grant programs that may be separate from the annual budget, are required to be accounted for on different fiscal years.

**FRANCHISE.** A special privilege granted by ordinance that permits the continuing use of municipal property (such as public streets or rights-of-way) for the delivery of regulated public services. Franchises are normally granted on a fee basis to a single private utility provider.

## **CITY OF JACKSONVILLE, FLORIDA**

**FULL COST ALLOCATION.** Method designed to recover indirect costs from non general fund activities for the administration of specific General Fund services provided to those activities.

**FUND.** A fiscal and accounting entity that is comprised of a self-balancing set of accounts that reflect all assets, liabilities, equity, revenue, and expenditures (or expenses) necessary to disclose financial position and the results of operations. Funds are established as individual entities in order to segregate financial records for purposes of legal compliance, different natures of the activities performed, measurement of different objectives, and to facilitate management control. Generally, the number of individual funds is kept to the lowest number that allows effective and efficient management, with activities that are similar in nature and purpose accounted for in the same fund.

**FUND BALANCE.** The unused balance of governmental funds and expendable trust funds, which includes certain reservations of funds established for control purposes. Fund balance is not equivalent to "net worth".

**FUND TYPE.** All City funds fall into 11 standard generic fund types within three categories. Governmental funds include: General, Special Revenue, Debt Service, Capital Projects, and Component Units. Proprietary funds include: Enterprise and Internal Service. Fiduciary funds include Pension Trust, Private-purpose Trust, Investment Trust and Agency. Not all funds are subject to annual appropriation.

**GAAP.** Generally accepted accounting principles.

**GASB.** Governmental Accounting Standards Board.

**GENERAL FUND.** The fund used to account for both general government activities and those activities not required to be accounted for in another fund.

**GENERAL REVENUE.** The revenue of a government other than that derived from and retained in an enterprise fund.

**GENERAL SERVICES DISTRICT (GSD).** Subfund within the fund type - General Fund, which accounts for those governmental services pertaining to the consolidated City of Jacksonville.

**GFOA.** Government Finance Officers Association.

**GIS.** Geographical Information System.

**GRANTS.** Contributions or gifts of cash or other assets from another government (usually state or federal agencies) that are normally restricted to expenditure or use for a specified purpose, activity or facility.

**HOLIDAY BUYBACK.** Additional compensation for certain employees who are covered by police and fire bargaining unit agreements, which is paid for holidays worked and not offset by a corresponding day off at a later date.

**HOPWA.** Housing Opportunities For Persons with AIDS

**HUD.** US Department of Housing and Urban Development

**IMPROVEMENTS OTHER THAN BUILDINGS.** A capital outlay account used for infrastructure and other permanent improvements, other than buildings, that add value to land. Examples include fences, sidewalks, and gutters.

## **CITY OF JACKSONVILLE, FLORIDA**

**INDIRECT COST.** Administrative and overhead costs attendant to the performance of a service that are not considered to be an integral part of that service. As used by the City, indirect costs pertain primarily to allowable charges for state and federal grant programs and internal service funds.

**INF.** Information reviews.

**INSURANCE COVERAGES.** Premium costs for vehicle and general liability insurance, and special coverages for major items of equipment. Worker's compensation and other insurance associated with employees is accounted for in Employee Benefits.

**INTEREST.** An account used to reflect the interest payments on debt obligations. Interest payments for installment purchases or other non-debt obligations are accounted for in the Other Services & Charges account.

**INTERGOVERNMENTAL REVENUE.** Revenue received from other governments in the form of grants, entitlements, or shared revenues; charges for services are not included.

**INTERNAL SERVICE FUND.** A fund used to account for the financing of goods or services provided by one department to other departments or agencies of the City, or to other governments, on a reimbursable basis.

**INTERFUND CHARGES.** Charges for services rendered by a non internal service activity to a user within a different subfund.

**INTRAFUND CHARGES.** Charges for services rendered by a non internal service activity to a user within the same subfund.

**IRMDC.** International Relations and Marketing Development Commission.

**ITP (Information Technology Planning).** A five-year technology spending/funding strategy.

**JAA.** Jacksonville Aviation Authority

**JACKSONVILLE CHILDREN'S COMMISSION (JCC).** Autonomous board established to plan and implement all programs related to children's services.

**JCDC.** Jacksonville Capital Development Company.

**JEA.** Jacksonville Electrical Authority.

**JEDC.** Jacksonville Economic Development Commission.

**JHFA.** Jacksonville Housing Finance Authority.

**JIA.** Jacksonville International Airport

**JPA.** Jacksonville Port Authority.

**JTA.** Jacksonville Transit Authority.

**JUATS.** Jacksonville Urban Area Transportation Survey.

## **CITY OF JACKSONVILLE, FLORIDA**

**“LAID ON THE TABLE.”** The display of the Proposed Budget Book, with amendments, by the Council Finance Committee, for a period of time (at least seven days) for the purpose of allowing the public an opportunity for review prior to the full council public hearing before final approval of the budget ordinance.

**LAPSE.** In an effort to contain costs, a certain percentage less than full funding may be budgeted, usually in the areas of salaries and benefits. This decrease is normally absorbed through vacancies or attrition.

**LEVY.** A compulsory charge in the form of taxes, special assessments, or service charges, for the support of governmental activities.

**LONG-TERM DEBT.** Debt with a maturity of more than one year after the date of issuance.

**MBRC – MAYOR’S BUDGET REVIEW COMMITTEE.** A standing executive committee that is comprised of eight voting members made up of the Chief Administrative Officer, Deputy Chief Administrative Officer, Director of Administration and Finance and Administrative Aides to the Mayor.

**MILLAGE RATE.** The ad valorem tax rate expressed in terms of the levy per thousand dollars of taxable assessed value.

**MOBILE EQUIPMENT.** A capital outlay account used for vehicles, trailers, water/aircraft and rolling stock.

**MPO.** Metropolitan Planning Organization.

**NEIGHBORHOOD MATCHING GRANTS.** Small grants, not more than \$5,000 each, designed to give assistance to specific neighborhood projects that will promote a stronger and healthier community by encouraging neighbors to work together for a common purpose. The match must include 25 percent volunteer labor.

**NON-CASH EXPENDITURES.** Expenses not directly involving cash transactions; almost entirely depreciation expense, which is not budgeted.

**NONDEPARTMENTAL.** Functions and accounts that are not directly related to a department's primary service activities or are separate from departmental operations for control purposes.

**NON REVENUES.** Proprietary fund revenue that is incidental to, or a by-product of, the fund's primary service activities.

**OBJECT.** A budgetary and accounting classification that is the basic level for line item budgetary reporting and control. Objects include goods and services with similar characteristics, such as employee benefits or supplies.

**OPERATING INCOME.** The excess of operating revenue over operating expenses, before interfund transfers, interest, and other adjustments not directly related to operations. The concept of operating income applies only to enterprise, internal service and nonexpendable and pension trust funds.

**ORDINANCE.** A formal legislative enactment by the City Council that implements or amends local law. Any budgetary change that affects total appropriations, levies, use of reserved appropriations, personnel authorizations by fund, or duties and powers of appointed officials requires an ordinance.

**PAID LOSS.** Claims paid by the Self-Insurance funds.

**PENSIONS PAID.** Annual payments made from the General Fund to retirees, in addition to their pension payments, which are established in the Annual Budget Ordinance.

## CITY OF JACKSONVILLE, FLORIDA

**POW.** Plan of work.

**PREMIUMS PAID IN CARRIERS.** Insurance premiums paid by the Self-Insurance funds to commercial carriers for catastrophic excess coverages and minor specialized coverages.

**PRINCIPAL.** An account used to reflect the principal payments on debt obligations.

**PSG.** Public Service Grant given to nonprofit organization.

**RC.** A standard personnel reclassification form used for any proposed transfer of authorized positions or part-time hours or for requesting establishment of additional positions or hours.

**RENTALS.** An account used for the rental of land or buildings not owned by the City. Temporary rental of equipment is accounted for in the Other Services & Charges account.

**RESERVE FOR DEBT SERVICE.** An account used to segregate a portion of available funds that are legally restricted to the payment of general long-term debt principal and interest maturing in future years.

**RETAINED EARNINGS.** An account that reflects accumulated net earnings (or losses) of a proprietary or similar trust fund. As in the case of fund balance, retained earnings may include certain reservations of fund equity. Retained earnings also differs from "net worth" primarily because contributed capital is accounted for separately.

**REVENUE BONDS.** Bonds whose principal and interest are payable from pledged revenue sources, and which are not legally backed by the full faith and credit of the City. Revenue bonds may be authorized by the City Council without voter approval.

**REVENUE.** An increase in net current assets from other than expenditure (or expense) refunds and residual equity transfers. For proprietary and similar trust funds, revenue also includes net increases in other assets and excludes capital contributions. Proceeds from long-term debt and operating transfers-in are classified as other financing sources.

**S.A.F.E.** Safe Accessible Flexible Enrichment program providing afterschool enrichment and recreation for older children.

**SALARY EQUALIZATION.** An activity level adjustment to salaries that is sometimes required due to system restrictions. It is used most often when the projected salary for a position that is being added or deleted is incorrect.

**SINKING FUNDS.** Unbudgeted accounts used in certain enterprise subfunds for control purposes related to debt service payments.

**SJRWMD.** St. John's River Water Management District.

**SMG.** A private company whose function is the development and management of public assembly facilities, including stadiums, arenas, theaters and exhibition/convention centers. SMG operates several facilities under long-term contracts or leases with the City and assume full responsibility for financial and operating management.

**SPECIAL ASSESSMENT.** A compulsory levy made against certain properties to recover all or part of the cost of an improvement or service that primarily benefits those properties.

## **CITY OF JACKSONVILLE, FLORIDA**

**SPECIAL REVENUE FUND.** A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for capital projects) that are legally restricted to expenditure for specified purposes.

**SUBFUND.** A budgetary and accounting entity that is a division of a fund. Although the fund level is where all pertinent accounts must be self-balancing, most subfunds of the City are also self-balancing.

**SUBOBJECT.** The most basic level of formal budgetary detail for both revenue and expenditures, such as pension contributions within the employee benefits object.

**SUPERVISION ALLOCATED.** Charges based upon the prorated allocation of the cost of a supervision activity to the other activities within that department which it supervises.

**TAX ANTICIPATION NOTES.** Short-term debt issued in anticipation of the collection of ad valorem taxes that are receivable only from the ad valorem tax collections.

**TAXES.** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. Taxes levied by the City of Jacksonville are approved by the City Council and are within limits determined by the state.

**TAX INCREMENT DISTRICT (TID).** Financing district that segregates the ad valorem tax generated by the increase in property values in that district over a base year. These funds are appropriated solely for infrastructure improvements and redevelopment programs within that district.

**TD.** Transfer directive used to transfer budgeted appropriations from one object account to another, within the authorized transfer power of the Mayor.

**TEMPORARY HOURS.** Part-time employees who are paid on an hourly basis. Authorization for use of such employee is based upon budgeted hours.

**TIP.** Transportation Improvement Program.

**TITLE V CONTRACT.** Contract with the State to permit major sources that emit hazardous air pollutants above a threshold amount. Contract is also to used address inspections and ambient monitoring as they relate to major source polluters.

**TRANSFERS TO FIXED ASSETS.** A mechanism that removes capital outlay expenses from the operating budgets of proprietary and similar trust funds, while allowing line item control over capital outlay accounts.

**T.R.I.M.** The TRUTH In Millage advertisement required by Florida State Statutes in Chapter 200. It is required to be placed in a newspaper of general paid circulation in the county published at least five days a week with general interest and readership in the community. The ad content is defined by the statutes to clearly state the exact millage that will be charged to property owners for each unit of the government for the coming year.

**TRUST FUNDS.** Funds used to account for assets held by the City in a trustee capacity for individuals, private organizations, other governments, or other funds.

**UNALLOCATED SALARIES.** A mechanism which will set aside portions of budgeted salaries when a worker's compensation claim is paid. Worker's compensation claims are paid by the Worker's Compensation activity of Self-Insurance, which then frees for other uses a corresponding amount in the salary account of the claimant's activity. Use of the moneys transferred to the Unallocated Salaries account will require approval by the Mayor.

## **CITY OF JACKSONVILLE, FLORIDA**

**UNITARY CAP.** Accounts for all positions authorized within the budget irrespective of fund location or position classification.

**UPWP.** United Planning Work Program.

**USD 1.** Urban Services District 1 is that portion of the General Fund that accounts for services and obligations which pertain only to the preconsolidated City of Jacksonville.

**USD 2-5.** Urban Services Districts established at the time of consolidation when the cities of Jacksonville Beach, Atlantic Beach, Neptune Beach and the town of Baldwin elected to retain local autonomy for certain municipal purposes.

**USER FEE.** Fee charged for the use of certain municipal services.

**USGS.** United States Geological Survey.

**VACANCY POOL.** Pool of unfunded full-time equivalent positions that can be moved to any area within the executive departments at the pleasure of the Mayor.

**VPAC.** Vested Property Affirmation Certificate.

**ZERO BASE BUDGETING - PROGRAM REVIEW.** Preparation of the budget at the program level. Programs are broken down into decision packages and assigned a priority ranking within the department. After ranking, the packages are costed out, providing decision makers with information on programmatic structure, relative priority and resource dedicated to the program. Program review is currently undertaken by two or three departments each year.

**2010 Plan.** Adopted in July 1980 to encourage the most appropriate use of resources consistent with the public interest.

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# Annual Budget

CITY OF JACKSONVILLE, FLORIDA  
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2009

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