



A NEW DAY.

# City of Jacksonville, Florida

*Donna Deegan, Mayor*

Finance and Administration Department  
General Accounting Division  
117 West Duval Street, Suite 375  
Jacksonville, FL 32202  
(904) 630-CITY  
[www.jacksonville.gov](http://www.jacksonville.gov)

Auditor General  
State of Florida  
401 Claude Pepper Building  
111 West Madison Street  
Tallahassee, Florida, 32199-1450

Dear Mr. Voss

Please see the enclosed information in response to the August 9, 2024, Auditor General communication regarding fiscal year 2023 reporting requirements of the Jacksonville Public Library, Jacksonville Health Facilities Authority, and The Jacksonville Housing Finance Authority.

	<u>Jacksonville Public Library</u>	<u>Jacksonville Housing Finance Authority</u>	<u>Jacksonville Health Facilities Authority</u>
(1) the total number of district employees compensated in the last pay period of the fiscal year	420	3	0
(2) the total number of independent contractors compensated in the last month of the fiscal year	0	2	0
(3) all compensation paid or accrued to employees (last pay period of the fiscal year)	\$593,607	\$2,676	0
(4) all compensation paid or accrued to independent contractors (last month of the fiscal year)	0	\$10,417	0
(5) each construction project with cost of at least \$65,000 approved by the district and scheduled to begin after October 1 of the reporting year and total expenditures of such project	no projects - per criteria	no projects - per criteria	no projects - per criteria
(6) a budget variance report based on the budget adopted under Section 189.016(4), Florida Statutes, and the amended budget under Section 189.016(6), Florida Statutes.	see attached report	see attached report	NA

Sincerely,

**Marcia Saulo**  
City Comptroller  
City of Jacksonville  
117 W. Duval St.  
Jacksonville, FL 32202  
(904) 255-5261  
[msaulo@coj.net](mailto:msaulo@coj.net)

**CITY OF JACKSONVILLE, FLORIDA**  
**BUDGETARY COMPARISON SCHEDULE**  
**JACKSONVILLE HOUSING FINANCE AUTHORITY(in thousands)**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

**JACKSONVILLE HOUSING FINANCE AUTHORITY**

	<b>BUDGETED AMOUNTS</b>			<b>VARIANCE WITH</b>
	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	<b>FINAL BUDGET -</b> <b>POSITIVE</b> <b>(NEGATIVE)</b>
<b>REVENUES:</b>				
Interest	\$ 180	\$ 180	\$ 392	\$ 212
Other	338	338	1,130	792
Total Revenue	518	518	1,522	1,004
<b>EXPENDITURES:</b>				
Economic environment	518	518	4,593	(4,075)
Total Expenditures	518	518	4,593	(4,075)
<b>EXCESS (DEFICIENCY) OF REVENUES</b> <b>OVER (UNDER) EXPENDITURES</b>	-	-	(3,071)	(3,071)
<b>NET CHANGE IN FUND BALANCES</b>	-	-	(3,071)	(3,071)
FUND BALANCE, BEGINNING	25,339	25,339	25,339	-
<b>FUND BALANCE, ENDING</b>	<b>\$ 25,339</b>	<b>\$ 25,339</b>	<b>\$ 22,268</b>	<b>\$ (3,071)</b>

**JACKSONVILLE PUBLIC LIBRARY**  
**GENERAL FUND BUDGET (00111)-185102&185103**  
**Month Ending September 30, 2023**  
**100% of Fiscal Year 23**

Fund	(All)
Center	(All)

Row Labels	Total Budget	Total Consumption	Encumbered	Variance (\$)	% Budget Expended & Encumbered
<b>Revenue</b>					
347100-Public Library Fees	25,000.00	25,999.55	0.00	-999.55	104%
347120-Library Fees	206,250.00	212,774.73	0.00	-6,524.73	103%
369050-Miscellaneous Sales and Charges	1,500.00	492.40	0.00	1,007.60	33%
<b>Revenue Total</b>	<b>232,750.00</b>	<b>239,266.68</b>	<b>0.00</b>	<b>-6,516.68</b>	<b>103%</b>
<b>Expense</b>					
512010-Permanent and Probationary Salaries	13,686,195.00	11,160,768.42	0.00	2,525,426.58	82%
512020-Supplemental Wage Pymts - Worker's Comp	0.00	526.90	0.00	-526.90	0%
513020-Terminal Leave	0.00	99,527.56	0.00	-99,527.56	0%
513060-Salaries Part Time	1,993,410.00	1,975,469.36	0.00	17,940.64	99%
514010-Salaries Overtime	614,448.00	503,275.54	0.00	111,172.46	82%
515020-Shift Differential	59,080.00	14,704.67	0.00	44,375.33	25%
515030-Leave Sellback	8,653.00	1,610.94	0.00	7,042.06	19%
515050-Supervisory Differential	51,499.00	23,495.55	0.00	28,003.45	46%
515060-Out of Class Pay	528.00	796.95	0.00	-268.95	151%
515100-Lump Sum Payment - Not Pensionable	0.00	0.00	0.00	0.00	0%
515110-Special Pay - Pensionable	142,220.00	128,142.00	0.00	14,078.00	90%
521020-Medicare Tax	241,280.00	233,676.08	0.00	7,603.92	97%
522010-Pension Contribution	363,473.00	335,513.52	0.00	27,959.48	92%
522011-GEPP DB Unfunded Liability	1,808,792.00	1,808,791.92	0.00	0.08	100%
522070-Disability Trust Fund-ER	29,846.00	33,441.40	0.00	-3,595.40	112%
522130-GEPP Defined Contribution DC-ER	1,164,120.00	921,669.59	0.00	242,450.41	79%
523010-Group Dental Plan	38,718.00	36,420.60	0.00	2,297.40	94%
523030-Group Life Insurance	28,534.00	22,070.18	0.00	6,463.82	77%
523040-Group Hospitalization Insurance	2,380,348.00	1,995,116.01	0.00	385,231.99	84%
524001-City Employees Worker's Compensation	33,850.00	31,029.13	0.00	2,820.87	92%
531090-Other Professional Services	235,758.50	91,865.55	22,293.90	143,892.95	39%
534050-Security Guard Service	763,409.19	566,195.69	103,664.21	197,213.50	74%
534070-Contract Garbage&Recycling	87,400.22	85,308.78	2,588.60	2,091.44	98%
534100-Contractual Services	1,629,798.38	1,393,733.53	334,264.20	236,064.85	86%
540010-Auto Allowance	3,600.00	3,771.43	0.00	-171.43	105%
540020-Travel Expense	-4,270.28	254.72	0.00	-4,525.00	-6%
540210-Local Mileage	15,000.00	30,995.07	0.00	-15,995.07	207%
540280-Parking and Tolls	1.00	0.00	0.00	1.00	0%
542001-Postage	16,285.00	16,284.92	0.00	0.08	100%
545020-General Liability Insurance	170,165.00	170,164.92	0.00	0.08	100%
545040-Miscellaneous Insurance	850,220.00	847,051.00	0.00	3,169.00	100%
546030-Repairs and Maintenance	8,033.88	6,027.86	3,404.88	2,006.02	75%
546610-Maintenance Contracts On Equipment	353,239.07	341,073.18	1,814.96	12,165.89	97%
546620-Hardware-Software Maintenance & Licenses	753,640.27	732,048.73	13,084.29	21,591.54	97%
548010-Advertising and Promotion	12,021.08	9,164.79	1,998.25	2,856.29	76%
548040-Public Relations Protocol	0.00	0.00	0.00	0.00	0%
549032-Clothing, Clean, Shoe Transfer Allow	140.00	0.00	0.00	140.00	0%
549036-Volunteer Expense-Others	3,601.50	3,175.50	952.50	426.00	88%
549040-Miscellaneous Services & Charges	1,267.70	19,693.26	0.00	-18,425.56	1553%
549044-Parking Costs- Non-travel	0.00	11,400.00	0.00	-11,400.00	0%
549075-Credit Card Fees	12,468.12	8,177.00	5,553.42	4,291.12	66%
549508-ISA-Building Maintenance - City Wide	1,327,715.00	1,327,715.04	0.00	-0.04	100%
549510-ISA-Computer Sys Maint&Security	1,235,824.00	1,253,861.86	0.00	-18,037.86	101%
549511-ISA-Copier Consolidation	0.00	115,357.53	0.00	-115,357.53	0%
549512-ISA-Copy Center	28,065.00	29,859.01	0.00	-1,794.01	106%
549516-ISA-Ergonomic Assessment&Equipment	5,396.00	5,396.00	0.00	0.00	100%

(continued)

549518-ISA-Fleet Part, Oil&Gas	8,039.00	6,314.21	0.00	1,724.79	79%
549519-ISA-Fleet Repairs, Sublet and Rentals	4,383.00	4,259.20	0.00	123.80	97%
549521-ISA-Fleet Vehicle Replacement	6,712.00	6,712.44	0.00	-0.44	100%
549522-ISA-Guard Service & ADT - Allocation	31,190.00	31,190.04	0.00	-0.04	100%
549527-ISA-ITD Replacements	188,901.00	188,901.00	0.00	0.00	100%
549529-ISA-Mailroom Charge	10,118.00	13,609.89	0.00	-3,491.89	135%
549532-ISA-OGC Legal	27,577.00	44,223.50	0.00	-16,646.50	160%
549534-ISA-Radio	3,011.00	4,624.65	0.00	-1,613.65	154%
549538-ISA-Utilities Allocation - Public Works	2,246,553.00	1,872,127.50	0.00	374,425.50	83%
551010-Office Supplies - Other	38,112.44	33,648.00	-1,100.40	4,464.44	88%
551040-Office Supplies - Printers&Copiers	17,051.75	13,794.29	29.75	3,257.46	81%
552080-Furniture & Equipment Under \$1,000	26,000.00	3,691.08	-7,781.33	22,308.92	14%
552150-Repair and Maintenance Supplies	27,875.86	18,948.92	-3,118.58	8,926.94	68%
552160-Other Operating Supplies	204,713.91	196,157.18	1,355.18	8,556.73	96%
554001-Dues and Subscriptions	11,292.00	6,599.88	0.00	4,692.12	58%
564020-Other Heavy Equipment	1.00	0.00	0.00	1.00	0%
564030-Office Equipment	86,581.72	44,393.92	12,819.99	42,187.80	51%
564270-Computer Equipment	1.00	0.00	0.00	1.00	0%
566010-Library Books-Expense-Account	5,798,550.17	2,567,546.86	511,899.25	3,231,003.31	44%
<b>Expense Total</b>	<b>38,890,436.48</b>	<b>31,451,364.25</b>	<b>1,003,723.07</b>	<b>7,439,072.23</b>	<b>81%</b>