



ANNUAL BUDGET

City of Jacksonville, Florida
ANNUAL BUDGET
for the Fiscal Year Ending September 30, 2008

CITY EMPLOYEES

The City of Jacksonville is one of the largest organizations in Duval County, with approximately 8,000 employees. And although you probably don't think about it much, those public servants work for you: their collective job is ensuring your safety and preserving your quality of life.

Even if you've never entered City Hall, never called a local government office for assistance or somehow never connected with the city's workforce, you have experienced and benefited from their efforts. These hardworking individuals provide police and fire/rescue protection, staff parks and libraries, build and maintain roads and infrastructure, collect trash and yard waste, and so much more. They provide special services for our seniors, help to ensure access for disabled residents and assist Jacksonville's large veteran population with everything from housing to accessing benefits.

Without city employees, Jacksonville quite simply wouldn't be the great community it is. And your tax dollars enable these public servants to do the important work that keeps our city functioning.

This year, due to significant property tax changes approved by the state legislature, the City of Jacksonville's budget is one of the leanest in the history of consolidated government. That follows several years of budget cuts in the non-public safety portions of the government. The consequences? City employees have had to make do with less, increase their efficiency even more and look for new ways to stretch every dollar.

One thing that hasn't changed is the city's emphasis on public service. Over the past several years, Mayor John Peyton has made top-notch customer service one of his priorities. Did you know you can call one number – 630-CITY – Monday through Friday to request any city service or get information about any aspect of city operations?

You can also do business with the city online. City employees designed the city's Web site – www.coj.net – with your convenience in mind. Duval County residents can go online to pay a variety of bills, like their property taxes and even parking citations. You can renew your driver's license, too.

Using the power of [coj.net](http://www.coj.net), you can search the card catalog of the Jacksonville Public Library system, determine if you live in one of the city's flood zones and track legislation as it moves through the Jacksonville City Council. That means you don't have to trek to City Hall or find a parking place during business hours downtown.

The City of Jacksonville has hundreds of thousands of customers. City employees understand many of your needs because they're experienced and, like you, they're taxpayers. Any organization or any concerted effort is successful because of the people involved. When you look at our community and all it has to offer, remember that city employees are an important part of the equation!



Annual Budget

CITY OF JACKSONVILLE, FLORIDA
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2008

John Peyton
MAYOR

Alan Mosley
CHIEF ADMINISTRATIVE OFFICER

City Council Members
Daniel J. Davis, President
District 12

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
Arthur Graham, District 13
Michael Corrigan, District 14
Ronnie Fussell, Group 1 At-Large
Jay Jabour, 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
CHIEF FINANCIAL OFFICER

Kent Olson
BUDGET OFFICER

CITY OF JACKSONVILLE, FLORIDA

ANNUAL BUDGET

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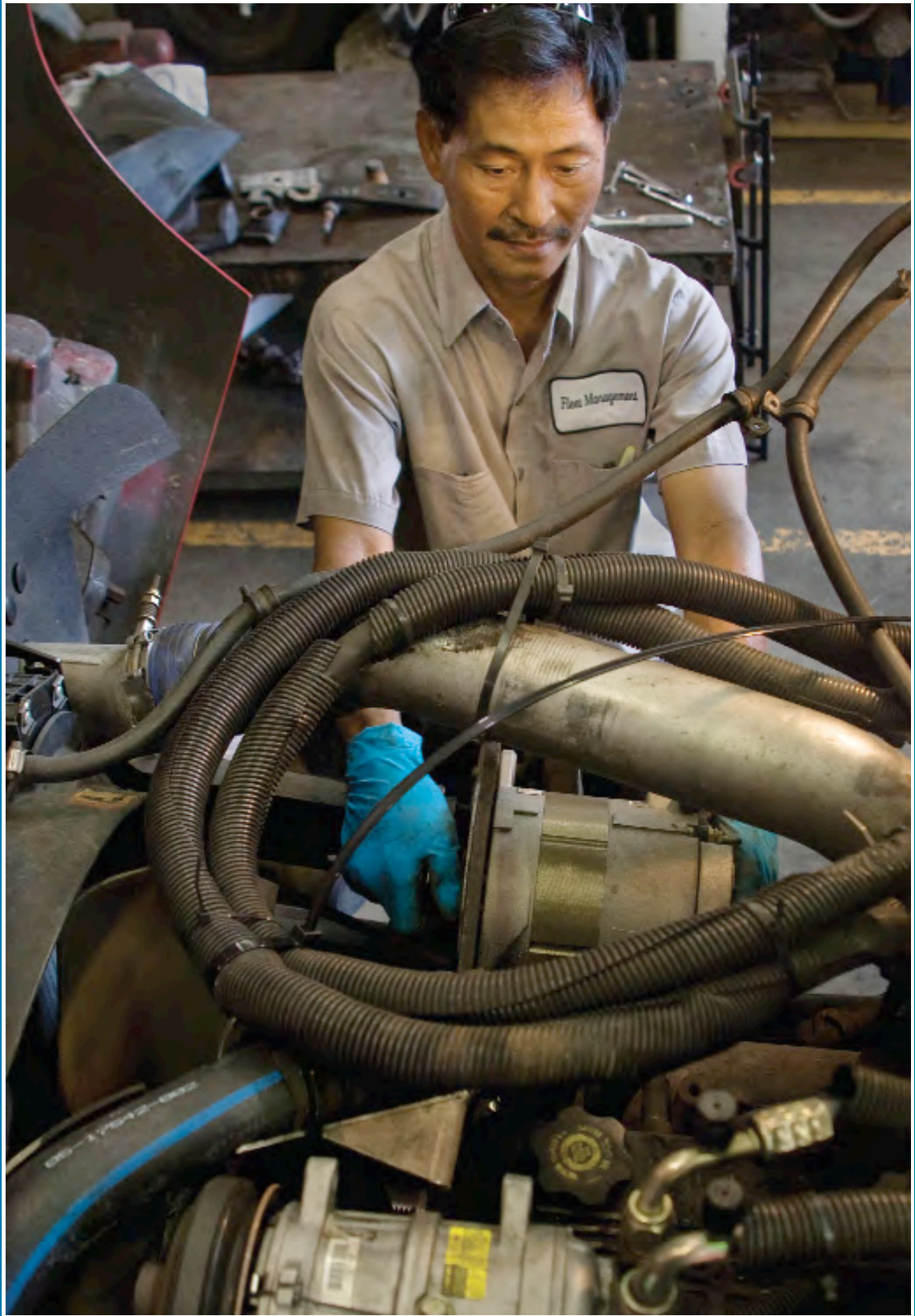
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INTRODUCTION

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With a new budget in place, my administration and the City Council have provided for city services, including public safety and infrastructure, while investing in Jacksonville's quality of life. We've also met the requirements of a new financial scenario largely resulting from property tax changes mandated by the Florida Legislature. The end result is one of the leanest City of Jacksonville budgets in recent history, as well as a greater financial responsibility for residents. So how did we get here?

Earlier this year, when Tallahassee directed local governments statewide to reduce their property tax rates for 2007/08, the City of Jacksonville immediately anticipated the loss of \$65 million in previously expected operating revenue, in addition to a shortfall imposed by rising prices and the increased cost of doing business each year.

To address this \$65 million shortfall, I first focused on reducing government spending and forging ahead with a government re-organization that eliminated operational duplications to achieve additional savings. Only after my team and I determined we could cut no more without compromising essential services and citizens' quality of life did I consider other revenue sources to make up the shortfall. At that point, we devised a fee structure to help support essential services, which the city council passed in September with some modifications.

While the resulting budget was the product of a highly challenging process, I believe it clarified how the city should serve taxpayers through core services. When developing the 2007/08 budget, I made decisions that would reduce cost and increase efficiency, but would not compromise the future of this great city.

When I entered office in 2003, I pledged to streamline government, to increase public safety, to grow the economy, to foster early literacy and to create jobs. These remain my top priorities, and this year's budget will enable the city to build upon gains already realized in these areas.

Over the past four years, the city has aggressively and successfully recruited businesses to the region. Since the city hosted the Super Bowl in 2005, more than two dozen companies have either expanded or relocated operations in Jacksonville. Many of those businesses will hire employees at wages significantly higher than Jacksonville's average wage.

Working with the Jacksonville Port Authority, the city is also opening up an East-West trading lane. This is a tremendous development and brings with it more high-quality jobs. It also has the potential to make Jacksonville the third-largest port on the East Coast in the next 15 to 20 years. Another economic engine that's revving up is Cecil Commerce Center. This great asset will continue to complement our city's port, as well as give Jacksonville the means to court the aerospace industry. The city has already seen some successes, and I am committed to furthering this track record.

Meanwhile, the bio-tech industry is growing in Jacksonville as well, catalyzed by the University of Florida's presence here with Shands Jacksonville. Growing the health sciences field will boost Jacksonville's per capita income, one of the ultimate measures of a city's success.

Earning potential is top of mind when families and businesses consider relocating here. Therefore, it is vital to reverse the trend that puts Jacksonville below the national average for per capita income. According to a recent study by American Business Journals, Jacksonville is making progress. In fact, the city is now ranked 29th out of the top 100 American cities with consistent growth in per capita income. And educational success is the number one predictor for personal income and community per capita. Said differently, early literacy fosters individual success and regional prosperity. Through my community-wide early literacy initiative, *RALLY Jacksonville!*, tens of thousands of 4-year-olds have become better prepared to enter kindergarten ready to learn.

My early learning initiative has improved the quality of child care, shifting many of the city's facilities from custodial care to early learning care. And a quality rating system for child care centers was just implemented to provide parents with better information about what's available to them and their children. All these efforts matter not just to the economy, but they also affect public safety. The link between reading problems and crime – juvenile *and* adult – is well-established.

With money getting tighter by the day, these early investments can provide some of the greatest returns on investment the city can make.

This Year's Budget Reductions

Before considering additional revenue sources, I directed city leaders to formulate a plan to cut expenses and re-focus government spending on core functions. Here are some of the details surrounding the \$38.5 million in reductions in the 2007/08 budget.

- Reduction in Public Service Grants by \$3,855,897. In general, critical human services grants were reduced by 10 percent; arts and cultural grants were reduced by 20 percent; and economic development and legal grants were reduced by 30 percent.
- Elimination of the Mayport Ferry subsidy, saving \$738,000 annually.
- I developed a plan to reorganize the government into eight distinct Business Units, resulting in a net reduction of 53 authorized positions and a savings of \$2,702,063. Beyond the re-organization, an additional 21 authorized positions were eliminated from the budget, bringing the total reduction of authorized positions to 74.
- Reduction in the subsidy to the State's Public Health Department by \$1.4 million.
- Implementation of various reductions to the Jacksonville Public Library budget, saving \$1,176,924 without adversely affecting services offered.
- Reduction in special event spending by \$500,000.
- Reduction in Jacksonville Fire and Rescue Department spending by almost \$4 million without impacting the delivery of emergency services.
- Operational changes in the Sheriff's Department led to a reduction of just over \$8 million without affecting police enforcement activities.
- Reduced the Children's Commission budget allocation by \$2.7 million.

Implementation of Fees

After identifying reductions in spending, I proposed a fee structure to make up for the remaining \$26.5 million shortfall while providing necessary services to our taxpayers. City Council recently approved two fees with some modifications and, during the last quarter of 2007, is considering a franchise fee on JEA utility bills. Here are the details.

Garbage Fee

Jacksonville spends more than \$42 million annually to collect garbage; that's about \$11 per household each month. The \$3 monthly fee approved by council is scheduled to go into effect in April. Residents will pay the fee annually in a separate bill mailed to their homes.

Stormwater Fee

The costs for improving Jacksonville's drainage system and satisfying federal and state requirements for treating stormwater runoff have increased dramatically. This fee will pay for stormwater system needs, including stormwater treatment and drainage projects. The stormwater fee will average about \$5 per month for the average house (approximately 2,500 square feet) and is based on the square footage of your house and the amount of paved or impervious surface. The stormwater fee varies, and the assessment begins in July.

Right now, a Stormwater Advisory Committee consisting of 40 Jacksonville residents is determining a credit schedule to reduce the impact of this fee on nonprofits and industrial sites that have installed on-site water retention measures. This committee will also recommend to the City Council specific policies and procedures that should be evaluated prior to the initial bills being sent to each property owner.

Utility Franchise Fee

A franchise fee is a charge from a city to a utility for various rights and benefits the utility receives. When the utility passes along this cost to residents, the cost is spread out among those receiving utilities, according to their rate of usage.

Locally, a franchise fee on electric, water and sewer services is under consideration but has not been approved because it involves a change to the JEA charter. It could not go before City Council until November 2007. If it is approved, it would appear on residents' JEA bills and would be assessed at 3 percent of the total utility bill. Refer to www.coj.net for the latest information on the proposed franchise fee.

Moving Forward

This is not the first time our city has faced budget shortfalls. Previous administrations have also experienced money problems – but this financial curveball is a tough pitch for Jacksonville. The next four years are going to be challenging. But as a wise man once said – we can't avoid challenges. All we can do is meet them well.

CITY OF JACKSONVILLE, FLORIDA



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

PERFORMANCE MEASUREMENT

The City of Jacksonville is transforming the old Sterling-based quality program into a new performance measurement program. The new program will be based on a more participative role for department directors and division chiefs in developing meaningful measures that are outcome oriented for the organizations programs and services. The measures are anticipated to be developed in conjunction with the preparation of the fiscal year 2008-2009 Budget.

The premise underlying this new approach is that leaders use metrics and business indicators of various kinds every day as tools to determine how well operations are functioning. In addition, these metrics will indicate where resources need to be re-directed or where there are issues in the delivery of municipal services. Rather than focusing only on those data elements that fit into the previous Sterling-based quality model, this approach invites managers to select indicators they can use in the day-to-day management of their operations.

CITY OF JACKSONVILLE, FLORIDA



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, 2006

President

Executive Director

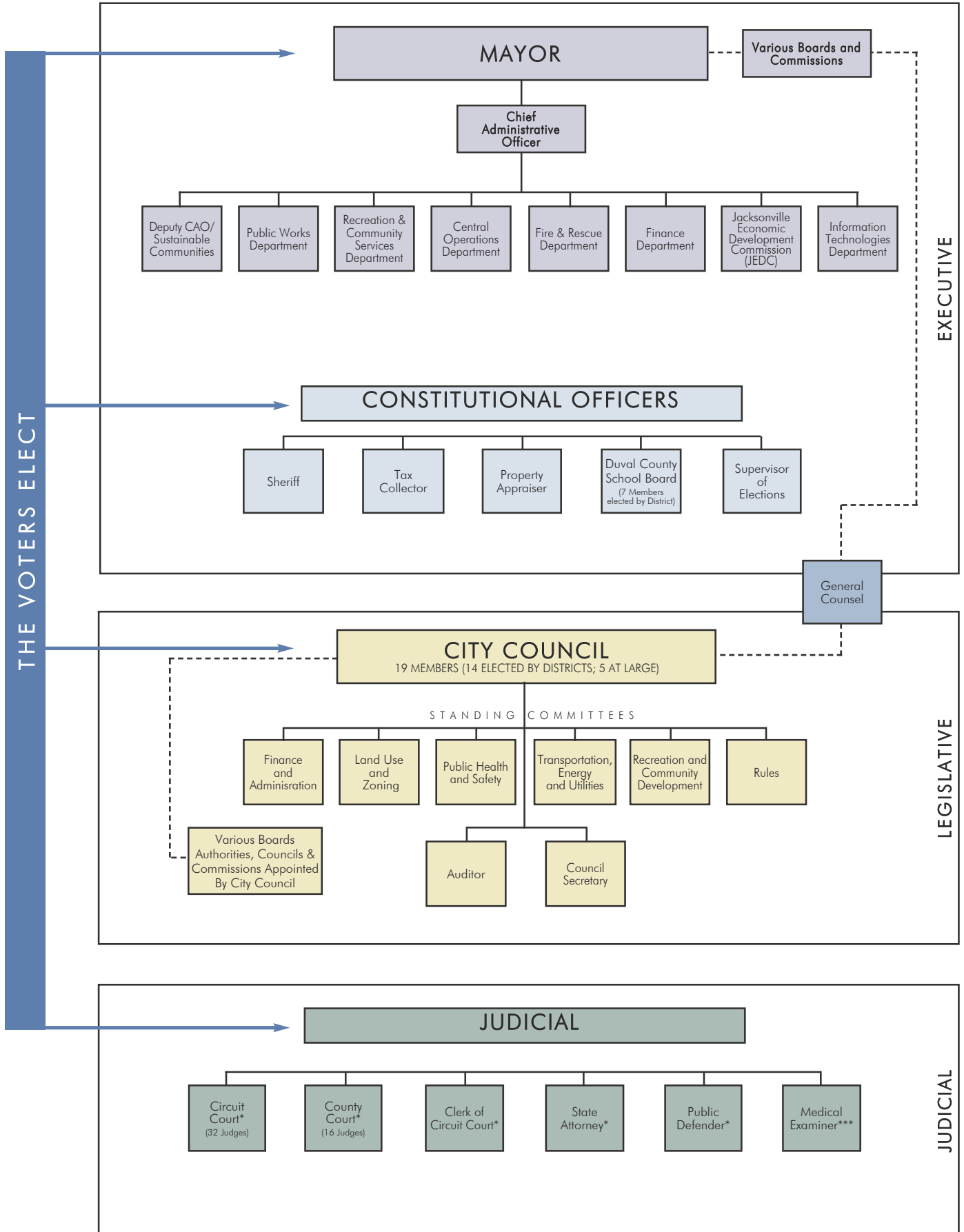
AWARD FOR DISTINGUISHED BUDGET PRESENTATION

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, 2006.

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

JACKSONVILLE PROFILE

Jacksonville, the largest city in land mass in the continental United States, is a major metropolitan area located in Northeast Florida with a rapidly growing population of approximately 850,000 residents. 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

JACKSONVILLE FACT SHEET FY 2007-2008

Jacksonville has a strong mayor form of government with a City Council composed of 19 members, of whom 5 are at-large members and 14 represent council districts.

Population	878,640		
City Area	840.1 square miles		
Internet Home Page Address	http://www.coj.net		
	Comparisons		
	FISCAL YEAR 2005-06	FISCAL YEAR 2006-07	FISCAL YEAR 2007-08
General Fund Budget (GSD)	838,209,064	934,132,235	937,282,838
General Fund Net Budget (GSD)	747,041,514	847,161,308	842,145,476
Total City Budget	1,590,326,464	1,737,419,184	1,876,175,022
Total City Net Budget (Includes Misc Federal Programs)	1,259,773,166	1,412,627,365	1,450,087,951
Ad Valorem Taxes (GSD)	407,264,586	459,870,176	476,417,081
City Employees			
Other	5,423	5,164	5,068
Police Officers	1,633	1,604	1,636
Fire and Rescue	<u>1,203</u>	<u>1,240</u>	<u>1,230</u>
Total Number of City Employees	8,259	8,008	7,934
Millage Rate			
Operations	9.6500	9.6400	8.4841
Debt Service	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Total	9.6500	9.6400	8.4841

CITY OF JACKSONVILLE, FLORIDA

BUDGET HIGHLIGHTS

- The Ad Valorem millage rate was reduced for the thirteenth consecutive year. The millage rate dropped from \$9.64 per thousand dollars of assessed value to \$8.4841 per thousand dollars of assessed value. This reduction produced a property tax savings of approximately \$65 million for City taxpayers. The owner of a homesteaded property with an assessed value of \$125,000 will save over \$115 in fiscal year 2007-2008.
- The City government was reorganized into eight distinct business units to streamline operations. This reorganization resulted in the elimination of 53 authorized positions. These reductions will produce a savings of \$2,702,063 in fiscal year 2007-2008. In addition to the positions eliminated from the reorganization, 21 other authorized positions were eliminated from the Budget.
- Local funding to match grants from the federal government and other sources was increased by almost \$2.8 million. These additional funds will allow the City to further leverage its revenues for the benefit of the taxpayers.
- Over \$38 million in reductions and adjustments were made in the fiscal year 2007-2008 Budget. Cuts made were designed to minimize the impact of providing services to the citizenry.
- The contribution to Shands Hospital/Jacksonville in support of indigent care has been maintained at \$23.8 million.
- The Cultural Council of Greater Jacksonville was provided with \$3,375,000 in funding.
- Diversified the City's revenue sources to reduce the reliance upon property taxes. The new revenue sources will be phased in over time to minimize the impact upon taxpayers.
- Created a stormwater utility fee of \$5 per month, effective July 1, 2008, to provide for the management of stormwater runoff and maintain compliance with federal clean water regulations. The final implementation plan is subject to Council approval.
- Established a solid waste fee of \$3 per month, effective April 1, 2008, for the collection and disposal of residential solid waste, recycling, and yard waste.
- Negotiated a 3% franchise fee with the Jacksonville Electric Authority (JEA) for the provision of electricity, water and sewer services within the City's boundaries.
- Operational expenses in the Sheriff's Office and the Fire and Rescue Department were reduced without impacting the delivery of services.

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 also contains various independent agencies, including the Duval County School Board, the Jacksonville Electric Authority, the Jacksonville Airport Authority, the Jacksonville Port Authority, the Jacksonville Transportation Authority, the Jacksonville Economic Development Authority and the Jacksonville Housing Finance Authority.

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, with separate legislative approval and separate printed documents. This document addresses the City's operating funds. Separate documentation is submitted along with the annual budget that details the City's Capital Improvement Program. This document outlines the multi-year forecast of major capital buildings, infrastructures and equipment needs. Section 106.109 of the City's Municipal Code provides for the annual adoption of a Five Year Capital Improvements Plan that is financially feasible and provides the funding source and amount of funding for the capital costs of each project as well as the funding source and amount of funding for the anticipated post-construction operational costs of each project. The Five Year Capital Improvements Plan is approved each fiscal year concurrently with the annual budget. In order to provide an overall view of the City's operating budget, independent authorities and the School Board, summary information is provided in the Comparative Net Budget Summary in section II of the 2007-2008 Annual Budget.

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
- Position Redlines
- 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.

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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 other 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.

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.

	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 Finance Director, 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.

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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 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 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 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 debt floating to fixed 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 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.

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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.

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CONFORMITY WITH 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. Not providing for depreciation in the budget has not adversely affected the enterprise funds.

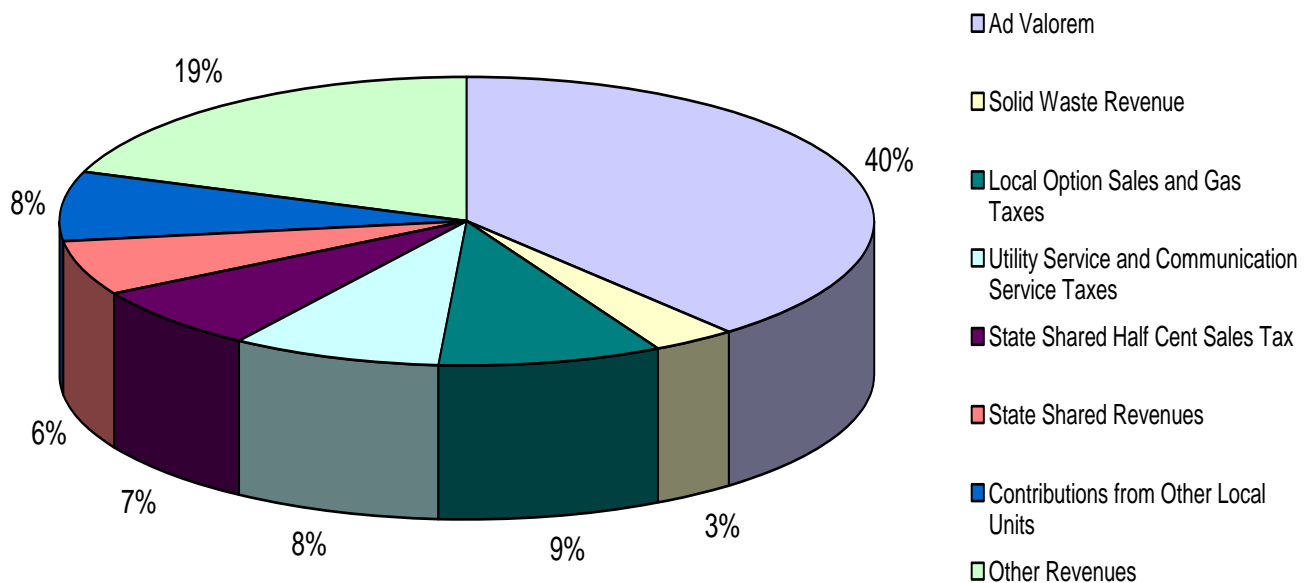
Debt service principal payments in the proprietary funds are among the authorized appropriations from a budgeting standpoint and are thus treated as expenditures. The accounting treatment under GAAP shows these payments as a reduction in liabilities.

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BUDGETARY ASSUMPTIONS AND TRENDS

One way in which most municipal budgets differ from those of private sector organizations is in their lower degree of flexibility. The City's budget is very flexible in its ability to accommodate minor adjustments, and as explained in the Budget Revisions section that follows, there are established means to implement the substantial number of changes that the budget undergoes during the year. However, certain assumptions that underlie most of the numbers in the budget are more critical than those of private sector organizations. The budgetary assumptions and trends for the major revenue sources are detailed here. A separate paragraph giving a basic overview for the numerous small revenue items and expenditures is also included. 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 81% of total revenues.

REVENUES:



MAJOR REVENUE SOURCES

Ad Valorem Taxes

Ad Valorem taxes account for nearly 49.4% of the General Fund – GSD revenues and 39% of overall City of Jacksonville revenues. Ad Valorem 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 law and driven by factors 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.

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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 typically the maximum rate that the jurisdiction will adopt; many jurisdictions will adopt a final millage rate that is less than the tentative millage rate. The property appraiser will use this preliminary millage rate to prepare a proposed notice of 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, 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 2007-2008 millage rate for the City of Jacksonville is 8.4841 mills or \$8.4841 per thousand dollars of assessed valuation, down 1.1559 mills from FY 2006-2007. This is the 13th successive year in which the millage rate has been reduced.

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 2007-2008 increased by \$8.06 billion, or 16.9%, from, fiscal year 2006-2007. Of this increase, new construction added to the tax rolls amounted to \$2.64 billion, representing a 5.5% increase in the City's tax base. The current troubles in the housing market are expected to bring the growth rates in fiscal year 2008-2009 for the City's assessed value to slightly 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 slightly below trend for fiscal year 2009-2010 before returning to their historical growth rates.

Solid Waste Revenue

The primary source of revenue for Solid Waste is a per ton landfill tipping fee. The tipping fee was increased in FY 2006-2007 from \$28.50 to \$29.50 per ton due to a one dollar increase in the host fee at the landfill. Tonnage is projected to increase 4% due to the growth in Duval County, but the rate of increase will be dampened by the fact that some garbage from neighboring St. Johns County is no longer being brought to our landfill. Franchise Fee revenues will increase by \$2.5 million this year, due to an increase in the collection contract for the city's various haulers. The franchise fee is based upon 17% of the haulers gross revenues collected within the city boundaries for garbage, yard waste and recycling collection.

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Effective April 1, 2008, the City will begin collecting a solid waste fee of \$3 per month for residential garbage, yard waste and recycling collection. The fee will increase by \$1 per month on October 1 of each year thereafter, beginning October 1, 2008, until the fee equals \$10 per month on October 1, 2014. The fee is expected to generate \$3 million in new revenue for FY2007-2008.

Local Option Sales and Gas Taxes

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.

The City also levies a six cents per gallon local option gas tax. 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 fiscal year 2004-2005, the local option gas tax has seen slow growth in revenues of about 1% annually. Rising and relatively high gas prices are likely to continue this slower growth pattern for fiscal year 2007-2008 and the following fiscal year.

Utility Service and Communication Service Taxes

The City levies a 10% public service tax on the sales of water, electric, and natural gas. Estimates for FY 2007-2008 are 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. In the instance of water and electric, the utility tax estimates are based on water and electric sales estimates provided by the JEA. Scheduled increases by JEA will average 6.8% in the electric rate for all customers. The total increase is derived from an increase in the base rate component of the electric bill of approximately 13.5%. 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 2007-2008. In addition, there will be a 7% increase in the water and sewer rates that are included in the projections from JEA. 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 FY2007-2008, we anticipate utility tax revenues to \$69 million, an increase of 15%, much of which is attributable to the earlier mentioned rate increases and the remaining 1.5% increase is a function of normal growth in the revenue stream.

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 expected to increase by 4.7% for fiscal year 2008, based upon historical growth patterns.

State Shared Revenues - Half Cent Sales Tax

The state levies and collects six cents sales tax on various goods statewide. Fifty-nine hundredths of one cent 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 unincorporated areas

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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. These estimates have not always proved 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. Based on the recent slowdown in the economy, sales tax is expected to be almost flat (a modest growth of 0.5% is projected) for the half-cent sales tax revenues in FY2007-2008. The One-Half Cent Sales Tax has shown a strong average increase of 5.6% for the past three years, which is faster than what would be expected in the long-term.

State Shared Revenues - Other

The state levies a variety of taxes on fuels, cigarettes and insurance premiums. Portions of these tax streams are shared with local governments. Here again, 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.

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. We anticipate receiving the guaranteed increase for at least the next few fiscal years.

Other Revenues

The revenue streams discussed thus far constitute 81% of all revenues anticipated to be received by the City of Jacksonville. The remaining 19% 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.

EXPENDITURES:

Expenditure related assumptions are more straightforward, because budgeted expenditures are partly spending limits. If the operational planning is sound, in terms of the demand for services and the corresponding resource requirements, then the financial planning is greatly simplified. In a period of relatively stable prices, planned purchases can be projected accurately, due to contract renewal provisions and vendor estimates. The two areas where budgetary assumptions really come into play are labor costs and the implementation of new programs.

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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 Personnel, 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.

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BUDGET PROCESS

The process begins in November with the update of the five-year projections by the Finance Department, with special emphasis on the upcoming year's projections. Several meetings with the Mayor and his Policy Chiefs are held, commencing in December, to review the projections, include/delete the impact of assumptions on the budget and finally to prepare a list of action items that would close any "gap" in the projections. The projections are updated frequently for the impacts of any additions/deletions to the assumptions and/or the list of action items compiled, weekly meetings are conducted between Finance, the Mayor and his Chiefs.

In addition to preparing the City's 5-year Capital Improvement Program (CIP), the City prepares a 5-year Information Technology Plan (ITP) that focuses specifically on the equipment replacement and system development needs of the City/County, 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, but the CIP process will finish prior to the publication of the proposed Budget.

In January, the internal service providers begin to hold meetings with their clients to develop the budgets for the internal service funds. The internal service funds will finish their budget proposals by the middle of March in order for them to be included in the current service level cost estimates provided to the departments at the end of that month.

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 three 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 eight voting members made up of the Chief Administrative Officer, the Deputy, Chief Administrative Officer, Chief Financial Officer, and the Polciy 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

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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 of April 30, as well as a comparison of recommended budget versus revised. Revenue schedules and other statistical information are also provided.

The Council begins its review of the Mayor's Proposed Budget. 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 Turn 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 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. 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 2008 budget preparation phase.

BUDGET CALENDAR

January 12	Deadline to submit CIP forms with priority rankings
February 5 - 9	Reasonableness Committee review CIP forms
February 15 -16	CIP Scoring Committee prepares priority list of projects
March 9	ITP Committee prepares priority list of IT projects
March 14	Administration & Finance with Chief Administrative Officer/ Mayor and Mayor's Chiefs review CIP and ITP
March 23	Distribution to the departments of budget instructions and forms, including reports with three months of data and current level targets.
April 13	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.
April 23	CIP and ITP review and recommended by MBRC
April 15–May 15	Review of Public Service Grant applications

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April 23–May 4	Departmental Budget review with the Budget Office.
May 7–May 11	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.
May 14–May 18	The Executive Committee/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.
May 29	MBRC Preliminary vote on the Proposed Budget.
June 4	MBRC Final vote on the Proposed Budget.
June 5–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.
July 12	The Mayor's Proposed Budget is presented to the City Council
July 13	The Council begins its review of the Mayor's Proposed Budget.
August 2	City Council adopts proposed millage for Truth in Millage (T.R.I.M.) notice.
August 16-30	The Council Finance Committee and other standing committees review the Proposed Budget
August 30	The Finance Committee concludes its budget hearings and the budget containing the Finance Committee amendments is "laid on the table" for a seven-day period for public inspection.
September 11	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 25	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.



ANALYSIS OF THE BUDGET

CITY OF JACKSONVILLE, FLORIDA

ANALYSIS OF THE BUDGET

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ANALYSIS OF THE BUDGET

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CITY OF JACKSONVILLE, FLORIDA

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CITY OF JACKSONVILLE, FLORIDA

FINANCIAL CONDITION PROJECTED FUND BALANCES AT SEPTEMBER 30, 2008 (in thousands)

	<u>General Funds</u>	<u>Special Revenue Funds</u>	<u>Enterprise Funds</u>	<u>Internal Service Funds</u>	<u>Fiscal Yr 2007-08 Totals</u>
ESTIMATED BEG FUND BALANCE	91,309	289,433	-65,839	57,159	372,063
BUDGETED SOURCES:					
Taxes, Licenses & Permits	585,337	132,854	13,277	0	731,468
Intergovernmental Revenue	154,519	21,749	0	0	176,268
General Government Charges	23,345	5,577	959	253,291	283,171
Earnings on Investments	12,301	1,787	1,309	4,838	20,235
Fines and Forfeitures	5,039	1,134	700	0	6,873
Charges for Services	48,461	23,888	68,358	37	140,743
Special Assessments	0	0	0	0	0
Miscellaneous	17,648	550	7,457	1,112	26,768
Banking Fund Borrowings	0	0	4,250	90,094	94,344
Contributions from Other Funds	160,646	28,565	43,835	3,139	236,185
Total Sources	<u>1,007,296</u>	<u>216,104</u>	<u>140,146</u>	<u>352,510</u>	<u>1,716,056</u>
BUDGETED USES:					
Salaries and Benefits	503,813	21,172	15,142	33,985	574,113
Operating expense	225,748	46,533	96,561	265,889	634,732
Capital outlay	7,620	4,892	4,250	18,711	35,473
Debt service	97,461	1,879	23,673	28,965	151,977
Assistance to other agencies	34,248	134,936	0	0	169,184
Contributions to other funds	104,362	54,553	3,676	2,115	164,706
Total Uses	973,252	263,964	143,302	349,664	1,730,183
Projected Ending Fund Balance	<u>125,353</u>	<u>241,572</u>	<u>-68,995</u>	<u>60,005</u>	<u>357,935</u>
Percentage Change:	37.3% a	-16.5% b	4.8%	5.0%	-3.8%

a) The large increase in projected fund balance is due to a \$40 million cash carryover amount. This \$40 million is a interfund transfer from a special revenue fund. Additional detail can be found on the subfund pages for 018 and 1Q1.

b) Other Sources excludes approximately \$40 million in transfers from retained earnings associated with note A above.

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
FISCAL YEAR ENDED SEPT 30, 2005					
Fund Balance, Beginning of Year	\$89,109	\$150,495 a	\$26,419	\$72,345	\$338,368
Operating - Rev/(Exp)					
Revenues	788,660	369,888	67,022	200,027	1,425,597
Expenditures	(702,023)	(273,180)	(116,208)	(200,255)	(1,291,666)
Operating Income (Loss)	86,637	96,708	(49,186)	(228)	133,931
Non Operating - Rev/(Exp)					
Transfers In	15,588	32,510	36,506	4,266	88,870
Transfers Out	(128,339)	(97,058)	(1,205)	(15,650)	(242,252)
Environmental Settlements&Remediations	0	0	(87,995)	0	(87,995)
Fund Balance, End of Year	<u>\$62,995</u>	<u>\$182,655</u>	<u>(\$75,461)</u>	<u>\$60,733</u>	<u>\$230,922</u>
FISCAL YEAR ENDED SEPT 30, 2006					
Fund Balance, Beginning of Year	\$62,995	\$182,655	(\$75,461)	\$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	<u>\$77,909</u>	<u>\$218,305</u>	<u>(\$91,700) b</u>	<u>\$52,888</u>	<u>\$257,402</u>
FISCAL YEAR ENDED SEPT 30, 2007					
Fund Balance, Beginning of Year	\$77,909	\$218,305	(\$91,700)	\$52,888	\$257,402
Operating - Rev/(Exp)					
Revenues	938,064	393,250	97,477	235,410	1,664,201
Expenditures	(782,343)	(290,979)	(101,357)	(231,329)	(1,406,008)
Operating Income (Loss)	155,721	102,271	(3,880)	4,081	258,193
Non Operating - Rev/(Exp)					
Transfers In	4,283	34,058	49,737	908	88,986
Transfers Out	(146,603)	(65,201)	(19,996)	(719)	(232,518)
Fund Balance, End of Year	<u>\$91,309</u>	<u>\$289,433</u>	<u>(\$65,839)</u>	<u>\$57,159</u>	<u>\$372,063</u>

a) Restated for the exclusion of Clerk of Court special revenue fund in the FY 04 ending fund balance

b) Negative fund balance as stated in CARF in Solid Waste Disposal subfund

CITY OF JACKSONVILLE, FLORIDA



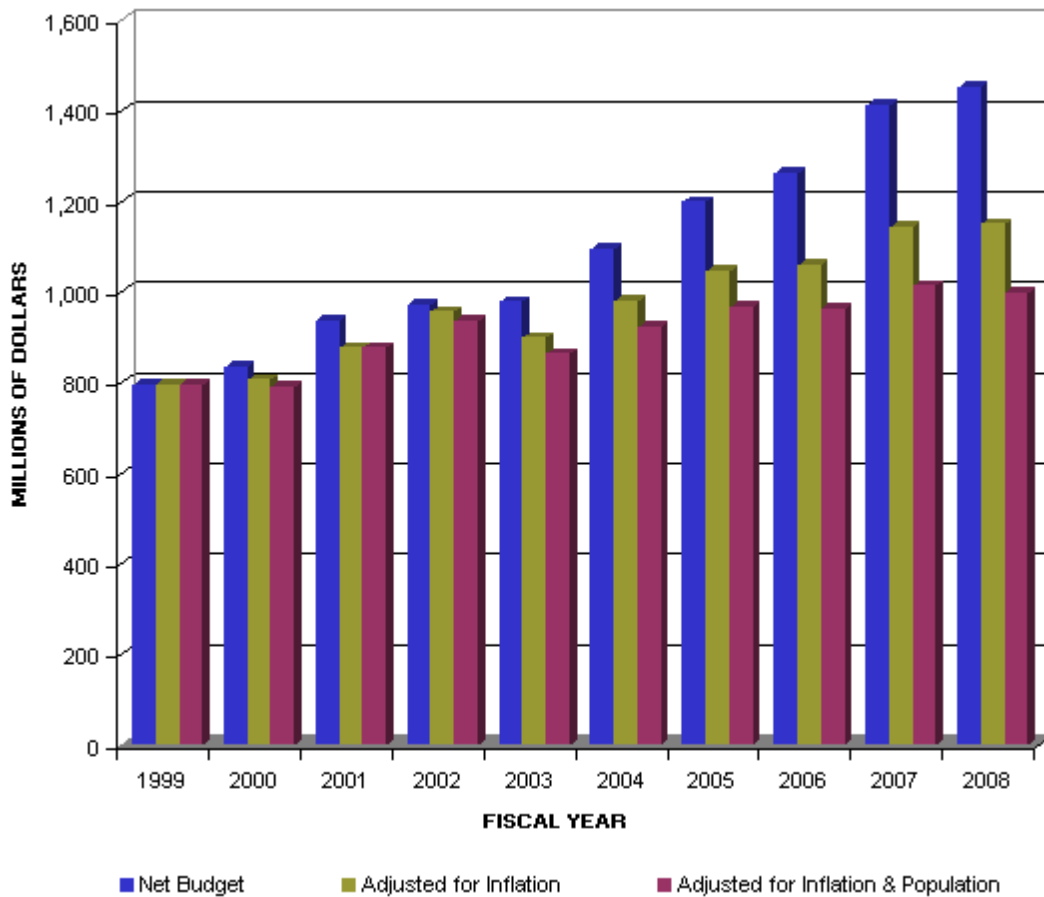
CITY OF JACKSONVILLE, FLORIDA

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 \$792 million in Fiscal Year 1999 to \$1.45 billion for the Fiscal year 2008. However, adjusting for inflation during the period, the current Budget in constant dollars is \$1.15 billion. When also taking into account the population growth during the same period, the Budget is equivalent to a budget of \$997.6 million in 1999.

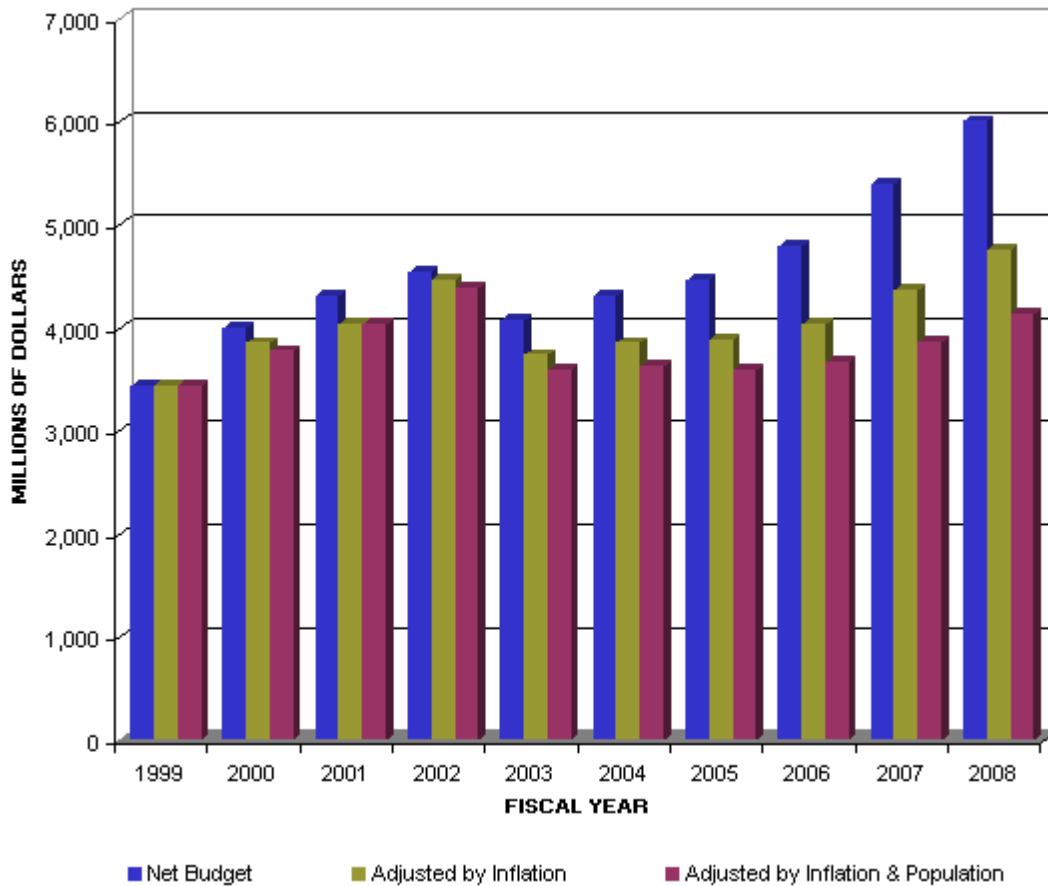
NET CITY BUDGET



CITY OF JACKSONVILLE, FLORIDA

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

NET MUNICIPAL 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 BUDGET SUMMARY FOR FISCAL YEARS 2006-07 AND 2007-08 (Excluding Fund to Fund Transfers)

	FISCAL YEAR		% OF CHANGE
	FY 2006-2007	FY 2007-2008	
General Fund - GSD (Excluding Beaches & Baldwin)	\$ 847,161,308	\$ 842,145,476	13.40 %
General Fund - Mosquito Control State I	139,940	147,966	1.52
General Fund - Clerk of Court	4,577,952	4,490,661	(11.50)
Capital Project Fund	175,000	71,807,308	0.00
Special Revenue Funds	294,972,313	273,306,774	0.99
Enterprise Funds	129,090,985	146,783,700	48.33
Internal Service Funds	28,490,828	96,803,324	31.63
General Trust and Agency Funds	94,588,585	975,000	0.39
Component Unit	<u>13,430,454</u>	<u>13,627,742</u>	<u>7.79</u>
TOTAL CITY OF JACKSONVILLE	<u>\$ 1,412,627,365</u>	<u>1,450,087,951</u>	<u>12.13 %</u>

A More Detailed Summary Follows.

CITY OF JACKSONVILLE, FLORIDA

COMPARATIVE NET MUNICIPAL BUDGET SUMMARY FOR FISCAL YEARS 2005-06, 2006-07 AND 2007-08

	FY 2005-2006 Budgeted	FY 2006-2007 Budgeted	FY 2007-2008 Budgeted
GENERAL FUND - GSD	\$838,209,064	\$934,132,235	\$937,282,838
Less: Cash Carryover	0	0	0
Contributions to Other Funds:			
Alcoholic Rehab Trust Fund	350,428	342,256	297,384
Beach Erosion	400,000	550,000	550,000
Capital Projects (Pay Go)	0	175,000	4,000,000
Cecil Commerce Center	1,235,858	1,850,503	1,790,355
Children's Commission	21,487,959	23,768,595	20,640,114
Community Development	0	0	237,491
Equestrian Center	391,312	0	0
Federal Programs	1,773,961	424,261	424,262
Housing Services	40,000	0	0
Jacksonville Economic Development	10,246,751	0	0
Mayport Ferry	408,920	738,060	0
Public Parking Garage	53,680	0	0
Public Parking System	1,420,071	1,790,498	1,822,044
Radio Communication	0	0	264,000
Sheriff's Office Trusts	155,564	46,786	0
SMG	7,125,152	9,906,836	8,558,947
Solid Waste Disposal	27,163,403	29,515,607	31,729,570
Vehicle Replacement	2,137,430	0	760,000
Full Cost Recovery	9,943,749	10,125,716	14,064,906
Interfund and Intrafund Transfers	6,833,312	7,736,809	9,998,289
TOTAL - GENERAL FUND- GSD	747,041,514	847,161,308	842,145,476

CITY OF JACKSONVILLE, FLORIDA

COMPARATIVE NET MUNICIPAL BUDGET SUMMARY FOR FISCAL YEARS 2005-06, 2006-07 AND 2007-08

	FY 2005-2006 Budgeted	FY 2006-2007 Budgeted	FY 2007-2008 Budgeted
GENERAL FUND - MOSQUITO CONTROL STATE I	137,847	139,940	147,966
GENERAL FUND - CLERK OF THE COURT	5,815,065	7,697,312	6,856,147
Less: Cash Carryover	6,439	0	0
Contributions to Other Funds:	635,726	3,119,360	2,365,486
TOTAL - GENERAL FUND - CLERK OF THE COURT	5,172,900	4,577,952	4,490,661
CAPITAL PROJECT FUND	2,686,100	2,126,100	73,758,408
Less: Cash Carryover	1,951,100	1,951,100	1,951,100
Contributions to Other Funds:	735,000	0	0
TOTAL - CAPITAL PROJECT FUND	0	175,000	71,807,308
SPECIAL REVENUE FUNDS (1)	304,292,610	351,596,016	330,404,928
Less: Cash Carryover	5,871,839	44,088,622	2,545,328
Prior Year's Federal Expenditures			
Contributions to Other Funds:	259,393	506,256	602,422
General Fund	270,176	3,747,935	6,537,295
Community Development (CDBG)	75,000	75,000	75,000
Emergency Contingency	0	0	40,000,000
Housing Services	3,097,507	3,305,344	2,798,843
General Capital Projects	1,951,100	0	0
SMG	696,500	0	0
Transportation Projects	0	4,900,546	4,539,266
TOTAL - SPECIAL REVENUE FUNDS	292,071,095	294,972,313	273,306,774
ENTERPRISE FUNDS	88,125,209	135,734,375	150,701,943
Less: Cash Carryover	478,306	2,705,626	242,408
Contributions to Other Funds:	0	1,951,100	1,951,100
Public Parking/Parking Garage	617,874	1,986,664	1,724,735
TOTAL - ENTERPRISE FUNDS	87,029,029	129,090,985	146,783,700
INTERNAL SERVICE FUNDS	242,334,988	274,657,514	352,510,113
Less: Charges to City and Independent Agencies	210,285,616	244,877,328	253,290,641
Cash Carryover	738,675	0	301,399
Contributions to Other Funds	367,983	1,289,358	2,114,749
General Fund	9,298,653	0	0
TOTAL - INTERNAL SERVICE FUNDS	21,644,061	28,490,828	96,803,324
GENERAL TRUST AND AGENCY FUNDS	153,422,605	153,468,580	10,398,372
Less: Pension Fund Charges	59,205,275	58,879,995	9,423,372
TOTAL - GENERAL TRUST AND AGENCY FUNDS	94,217,330	94,588,585	975,000
COMPONENT UNITS	12,459,390	13,430,454	14,327,742
Less: Contributions to Other Funds:	0	0	700,000
	12,459,390	13,430,454	13,627,742
TOTAL CITY OF JACKSONVILLE	1,259,773,166	1,412,627,365	1,450,087,951

CITY OF JACKSONVILLE, FLORIDA

COMPARATIVE NET MUNICIPAL BUDGET SUMMARY FOR FISCAL YEARS 2005-06, 2006-07 AND 2007-08

	FY 2005-2006 Budgeted	FY 2006-2007 Budgeted	FY 2007-2008 Budgeted
INDEPENDENT AUTHORITIES			
JACKSONVILLE ELECTRIC AUTHORITY			
Operations	1,251,254,411	1,430,263,780	1,506,375,456
Capital	443,106,000	513,719,000	710,587,000
Less: Transfer to Operating Capital Outlay	54,695,660	44,460,352	25,135,390
Contribution to General Fund - GSD	88,687,538	91,437,538	94,187,538
TOTAL - JACKSONVILLE ELECTRIC AUTHORITY	1,550,977,213	1,808,084,890	2,097,639,528
JACKSONVILLE AVIATION AUTHORITY			
Operations	60,011,827	77,489,728	84,184,999
Capital	75,244,500	124,201,300	57,678,036
Less: Transfer to Operating Capital Outlay	9,877,000	12,155,356	9,169,286
TOTAL - JACKSONVILLE AVIATION AUTHORITY	125,379,327	189,535,672	132,693,749
JACKSONVILLE PORT AUTHORITY			
Operations	36,517,378	44,802,799	53,228,575
Capital	123,053,073	140,514,852	293,053,934
Less: Transfer to Operating Capital Outlay	0	0	0
TOTAL - JACKSONVILLE PORT AUTHORITY	159,570,451	185,317,651	346,282,509
JACKSONVILLE TRANSPORTATION AUTHORITY			
Mass Transit Division	99,875,517	99,902,370	109,715,261
Engineering	96,059,214	99,500,295	85,773,591
Less: Contribution from General Fund - GSD	25,514,963	25,797,613	26,076,304
Transfer to Other Divisions	8,527,372	9,808,000	4,034,142
TOTAL- JACKSONVILLE TRANSP AUTHORITY	161,892,396	163,797,052	165,378,406
TOTAL - INDEPENDENT AUTHORITIES	1,997,819,387	2,346,735,265	2,741,994,192
DUVAL COUNTY SCHOOL BOARD			
Less: Interfund Transfers	1,577,255,233	1,678,610,814	1,840,760,819
	44,550,197	44,584,079	31,718,442
TOTAL - DUVAL COUNTY SCHOOL BOARD	1,532,705,036	1,634,026,735	1,809,042,377
TOTAL BUDGET	\$4,790,297,589	\$5,393,389,365	\$6,001,124,520

(1) Includes Miscellaneous Federal Programs.

CITY OF JACKSONVILLE, FLORIDA



CITY OF JACKSONVILLE, FLORIDA
BUDGETED REVENUE, EXPENDITURES AND RESERVES
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2008

	GENERAL FUNDS	SPECIAL REVENUE FUNDS	CAPITAL PROJECT FUNDS
REVENUES			
AD VALOREM TAXES	458,068,378	18,348,703	
CONTRIB FROM COMPONENT UNITS	96,183,554	929,830	
CONTRIB FROM PRIMARY GOVERNMENT			
CONTRIB AND DONATIONS FROM PRIVATE SOURCES			
COURT-RELATED REVENUES	197,549	4,637,527	
CULTURE AND RECREATION	1,827,640	1,761,671	
DEBT PROCEEDS			67,807,308
DISPOSITION OF FIXED ASSETS	760,000		
FEDERAL GRANTS	91,700	13,683,421	
FEDERAL PAYMENTS IN LIEU OF TAXES	22,800		
FRANCHISE FEES	1,404,133		
GENERAL GOVERNMENT	23,344,652	5,577,273	
HUMAN SERVICES	1,670,150	642,000	
INTEREST, INCL PROFITS ON INVESTMENTS	12,301,135	1,786,680	
TRANSFERS IN			
FROM CONCURRENCY MGMT	442,455		
FROM AIR POLLUTION TAG FEE	114,840		
FROM SPECIAL EVENTS	1,000,000		
FROM ENVIRONMENTAL PROTECTION	25,000		
FROM BUILDING INSPECTION	244,936		
FROM JIA REDEVELOPMENT TAX INCREMENT	4,815,400		
FROM COMMUNITY DEVELOPMENT	139,600	2,772,596	
FROM GENERAL FUND - GSD	15,314,946	23,939,606	4,000,000
FROM CLERK	2,365,486		
FROM NORTH COMBINED TAX INCREMENT		75,000	
FROM HANNA PARK		357,426	
FROM HOME INVESTMENT PROG		26,247	
FROM STATE HOUSING INITIATIVE PARTNERSHIP		464,465	
FROM EMERGENCY CONTINGENCY	40,000,000		
FROM MUNICIPAL STADIUM			1,951,100
FROM PUBLIC PARKING SYSTEM			
FROM VEHICLE REPLACEMENT			
FROM INFORMATION TECHNOLOGIES			
FROM JEDC			
JUDGMENT AND FINES	1,532,986	377,616	
FUND BALANCE/RETAINED EARNINGS TRANSFER	463,404	50,615,287	

CITY OF JACKSONVILLE, FLORIDA
BUDGETED REVENUE, EXPENDITURES AND RESERVES
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2008

ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TRUST & AGENCY FUNDS	COMPONENT UNITS	TOTAL
				476,417,081
				97,113,384
			10,820,807	10,820,807
		75,000		75,000
				4,835,076
6,007,935				9,597,246
4,250,000	90,093,861			162,151,169
	801,500			1,561,500
				13,775,121
				22,800
				1,404,133
958,621	253,290,641			283,171,187
				2,312,150
1,309,014	4,838,162		383,622	20,618,613
				442,455
				114,840
				1,000,000
				25,000
				244,936
				4,815,400
				2,912,196
42,110,561	1,024,000			86,389,113
				2,365,486
				75,000
				357,426
				26,247
				464,465
				40,000,000
				1,951,100
1,724,735				1,724,735
	1,751,335			1,751,335
	363,414			363,414
			700,000	700,000
		500,000		2,410,602
8,955,426		50,000	892,749	60,976,866

CITY OF JACKSONVILLE, FLORIDA
BUDGETED REVENUE, EXPENDITURES AND RESERVES
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2008

	GENERAL FUNDS	SPECIAL REVENUE FUNDS	CAPITAL PROJECT FUNDS
OTHER CHARGES FOR SERVICES	26,082,698	262,776	
OTHER FINES AND/OR FORFEITS	2,492,319	517,946	
OTHER MISCELLANEOUS REVENUE	15,694,151	521,597	
PENSION FUND CONTRIBUTIONS			
PHYSICAL ENVIRONMENT	250,235	1,197,959	
PROCEEDS OF REFUNDING BONDS			
PROFESSIONAL AND OCCUPATIONAL LICENSES	8,230,457		
PUBLIC SAFETY	18,432,372	15,385,617	
RENTS AND ROYALTIES	1,193,884	28,564	
SALES AND USE TAXES	1,411,000	114,505,001	
SALES OF SURPLUS MATERIALS & SCRAPS			
STATE GRANTS	334,000	50,335	
STATE SHARED REVENUES	154,070,622	8,015,146	
TRANSPORTATION			
UTILITY SERVICE TAXES	116,223,437		
VIOLATIONS OF LOCAL ORDINANCES	1,013,736	238,500	
TOTAL REVENUES	1,007,759,655	266,718,789	73,758,408

CITY OF JACKSONVILLE, FLORIDA
BUDGETED REVENUE, EXPENDITURES AND RESERVES
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2008

ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TRUST & AGENCY FUNDS	COMPONENT UNITS	TOTAL
6,798,702				33,144,176
				3,010,265
3,442,653	310,500	350,000	424,241	20,743,142
		9,423,372		9,423,372
50,073,840				51,522,034
			326,323	326,323
				8,230,457
434,421				34,252,410
4,014,673			780,000	6,017,121
13,277,243				129,193,244
1,600,766				1,600,766
				384,335
				162,085,768
5,043,353	36,700			5,080,053
				116,223,437
700,000				1,952,236
150,701,943	352,510,113	10,398,372	14,327,742	1,876,175,022

CITY OF JACKSONVILLE, FLORIDA
BUDGETED REVENUE, EXPENDITURES AND RESERVES
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2008

	GENERAL FUNDS	SPECIAL REVENUE FUNDS	CAPITAL PROJECT FUNDS
EXPENDITURES-DEPARTMENTAL			
PERSONAL SERVICES	503,813,108	21,172,213	
OPERATING EXPENSES	220,279,504	39,434,226	
CAPITAL OUTLAY	7,620,315	4,891,605	70,407,808
GRANTS AND AIDS	34,247,686	134,935,816	
OTHER USES	5,468,830	7,098,859	
TOTAL EXPENDITURES-DEPARTMENTAL	771,429,443	207,532,719	70,407,808
EXPENDITURES-NON-DEPARTMENTAL			
CASH CARRYOVER	40,000,000	2,545,328	1,951,100
CONT TO PRIMARY GOVT (USED BY COMP UNIT)			
CONTRIBUTION TO COMPONENT UNIT	15,607,564		
FISCAL AGENT FEES	75,000		
INTERFUND TRANS OUT - DEBT SVC INTEREST	40,053,257	1,068,205	
INTERFUND TRANS OUT - DEBT SVC PRINCIPAL	41,724,871	810,657	
INTRAFUND TRANS OUT - DEBT SVC INTEREST			
INTRAFUND TRANS OUT - DEBT SVC PRINCIPAL			
TRANSFERS OUT			
TO AIR POLLUTION EPA	424,262		
TO ALCOHOLIC REHAB PROGRAM	297,384		
TO CHILDREN'S COMMISSION	20,640,114		
TO COMMUNITY DEVELOPMENT	237,491	75,000	
TO CECIL FIELD COMMERCE CENTER	1,790,355		
TO BEACH EROSION - LOCAL	550,000		
TO GENERAL CAPITAL PROJECTS	2,600,500		
TO GRANT CAPITAL IMPROVEMENT PROJECTS	1,399,500		
TO PUBLIC PARKING SYSTEM	1,822,044		
TO SOLID WASTE	31,729,570		
TO MUNICIPAL STADIUM	7,731,122		
TO BASEBALL STADIUM	313,266		
TO EQUESTRIAN CENTER	514,559		
TO PROPERTY APPRAISER	8,942,815		
TO TAX COLLECTOR	6,372,131	244,996	
TO GENERAL FUND - GSD	2,365,486	6,537,295	
TO EMERGENCY CONTINGENCY		40,000,000	
TO CITY/JTA TRANSPORTATION PROJECTS		4,539,266	
TO HOUSING SERVICES		2,798,843	
TO HUGUENOT PARK		357,426	

CITY OF JACKSONVILLE, FLORIDA
BUDGETED REVENUE, EXPENDITURES AND RESERVES
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2008

ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TRUST & AGENCY FUNDS	COMPONENT UNITS	TOTAL
15,142,467	33,985,133	614,046	1,400,539	576,127,506
96,182,982	190,060,711	9,360,681	10,324,039	565,642,143
4,250,005	18,710,627	1	148,860	106,029,221
		125,000	102,000	169,410,502
378,417	75,827,978	298,644	470,974	89,543,702
115,953,871	318,584,449	10,398,372	12,446,412	1,506,753,074
				242,408
	301,399			301,399
			856,330	856,330
				15,607,564
				75,000
8,139,150				49,260,612
9,930,000				52,465,528
2,073,401				2,073,401
3,530,000				3,530,000
				424,262
				297,384
				20,640,114
				312,491
				1,790,355
				550,000
1,951,100				4,551,600
				1,399,500
				1,822,044
				31,729,570
				7,731,122
				313,266
				514,559
				8,942,815
				6,617,127
				8,902,781
				40,000,000
				4,539,266
				2,798,843
				357,426

CITY OF JACKSONVILLE, FLORIDA
BUDGETED REVENUE, EXPENDITURES AND RESERVES
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2008

	GENERAL FUNDS	SPECIAL REVENUE FUNDS	CAPITAL PROJECT FUNDS
TO PARKING GARAGE			
TO DIRECT VEHICLE REPLACEMENT	760,000		
TO RADIO COMMUNICATION	264,000		
TO TECHNOLOGY REPLACEMENTS			
TO CECIL FIELD TRUST			
LOAN REPAYMENT			
OPERATING CONTINGENCIES	1,620,959	209,054	
SPECIAL COUNCIL CONTINGENCIES			
CULTURAL COUNCIL	375,000		
MEDICAL EXAMINER	262,500		
ST. MATHEWS VOLUNTEER DENTAL CLINIC	47,628		
IT PROJECTS			
FIND PROJECTS			1,399,500
FEDERAL MATCHING GRANTS	2,709,346		
2% OPERATING LAPSE (EXCL PUBLIC SAFETY)	4,868,598		
BLUEPRINT FOR PROSPERITY			
CECIL FIELD STREET REPAIRS			
STORMWATER SERVICES			
UNDESIGNATED	230,890		
TOTAL EXPENDITURES-NON-DEPARTMENTAL	236,330,212	59,186,070	3,350,600
TOTAL APPROPRIATIONS	1,007,759,655	266,718,789	73,758,408

CITY OF JACKSONVILLE, FLORIDA
BUDGETED REVENUE, EXPENDITURES AND RESERVES
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2008

ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TRUST & AGENCY FUNDS	COMPONENT UNITS	TOTAL
1,724,735				1,724,735
	1,751,335			2,511,335
				264,000
	363,414			363,414
			700,000	700,000
	28,964,930			28,964,930
1,417,969				3,247,982
				375,000
				262,500
				47,628
	2,544,586			2,544,586
				1,399,500
				2,709,346
				4,868,598
			125,000	125,000
			200,000	200,000
5,739,309				5,739,309
				230,890
34,748,072	33,925,664	0	1,881,330	369,421,948
150,701,943	352,510,113	10,398,372	14,327,742	1,876,175,022

CITY OF JACKSONVILLE, FLORIDA
COMPARATIVE BUDGETED REVENUES BY DEPARTMENT
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2008

	Fiscal Year		Dollar Change	Percent Change
	2006-2007	2007-2008		
Department:				
Advisory Boards	\$353,810	\$124,558	(\$229,252)	(64.8%)
Agriculture	10,000	0	(10,000)	(100.0%)
Central Operations	0	132,102,388	132,102,388	0.0%
Clerk of the Court	10,460,944	9,470,044	(990,900)	(9.5%)
Community Services	1,234,845	0	(1,234,845)	(100.0%)
Council	4,966,800	5,977,929	1,011,129	20.4%
Courts	7,125,056	6,950,103	(174,953)	(2.5%)
Economic Development Commission	21,895,041	22,307,114	412,073	1.9%
Finance	144,480,428	138,339,579	(6,140,849)	(4.3%)
Fire and Rescue	18,742,571	20,054,047	1,311,476	7.0%
General Counsel	8,305,325	8,628,294	322,969	3.9%
Housing Finance Authority	568,023	568,023	0	0.0%
Human Resources	77,575,186	0	(77,575,186)	(100.0%)
Information Technology	42,930,154	46,438,356	3,508,202	8.2%
Office of the Sheriff	20,285,081	22,435,948	2,150,867	10.6%
Parks, Rec & Entertainment	3,173,580	0	(3,173,580)	(100.0%)
Procurement and Supply	1,981,705	0	(1,981,705)	(100.0%)
Public Works	21,586,956	62,547,333	40,960,377	189.7%
Recreation & Community Services	0	4,395,827	4,395,827	0.0%
Children's Commission	327,973	460,564	132,591	40.4%
Human Rights Commission	92,400	92,400	0	0.0%
Medical Examiner	552,250	981,525	429,275	77.7%
Public Libraries	1,460,200	1,623,700	163,500	11.2%
Supervisor of Elections	43,772	30,000	(13,772)	(31.5%)
Sustainable Communities				
Environmental & Compliance	45,291,245	9,925,790	(35,365,455)	(78.1%)
Housing and Neighborhoods	21,172,168	13,013,409	(8,158,759)	(38.5%)
Planning and Development	2,203,494	12,021,847	9,818,353	445.6%
Tax Collector	7,124,168	7,506,514	382,346	5.4%
Total Departmental Revenues	\$463,943,175	\$525,995,292	\$62,052,117	13.4%
Transfers In	101,464,202	145,723,148	44,258,946	43.6%
Fund Balance/Retained Earnings	55,766,952	60,976,866	5,209,914	9.3%
Banking Fund Loan Proceeds	0	90,539,275	90,539,275	0.0%
Pension Funds	152,946,794	9,923,372	(143,023,422)	(93.5%)
Jacksonville City-Wide Activities	1,003,298,061	1,043,017,069	39,719,008	4.0%
Non-Departmental Revenues	\$1,313,476,009	\$1,350,179,730	\$36,703,721	2.8%
Total Revenues	\$1,777,419,184	\$1,876,175,022	\$98,755,838	5.6%

CITY OF JACKSONVILLE, FLORIDA

COMPARATIVE BUDGETED REVENUE BY DEPARTMENT

Advisory Boards – The Construction Trade Qualifying Board oversees the licensing requirements for the construction trades. It is a biannual license, and FY 07-08 is an off-year.

Central Operations – The increase is primarily due to the citywide reorganization where Public Information, Fleet Management, Human Resources, Procurement and Equal Business Opportunity moved to the newly created Central Operations Department.

Clerks of the Court – The decrease is because actual collections were lower than anticipated based on a slow housing market. This resulted in a lower revenue projection.

Council – The increase is in the Tourist Development Tax within the Tourist Development Commission (SF132).

Economic Development Commission- The decrease is due to a reduction in the General Fund subsidy because of a decrease in operating expenditures.

Finance – The decrease is primarily due to citywide reorganization that moved the Public Information Office and the Fleet Management Division to Central Operations Department. Also, the Public Parking Division moved to the Environmental & Compliance Department.

Fire and Rescue – During FY 06-07 ambulance transport fees were increased. The FY 07-08 budget includes the full year impact for that fee increase.

Fund Balance/Retained Earnings –additional transfers from fund balance in this budget cycle included \$1 million in the Special Events subfund, \$1.5 million in the Children's Commission subfund and an additional \$3.5 in the Building Inspection subfund.

Human Resources – This department was part of the FY 07-08 citywide reorganization. The entire department was moved into a division in the newly created Central Operations department.

Office of the Sheriff – The increase is primarily due to increases in Off Duty Reimbursement and Overtime Reimbursement Charges.

Public Works – The increase is primarily due to the FY 07-08 citywide reorganization where Solid Waste operations moved from Environmental Resource Management, and Park Maintenance operations moved from Parks, Recreation and Entertainment, offset by Building Inspection moving to Planning and Development.

Recreation and Community Services

Medical Examiner – Revenues increased due to a fee increase assessed to Union County for performing autopsies on inmates, and for the deposit to the General Fund of all regular fees derived from general forensic services for four counties in District III, plus Nassau, Clay and Union counties.

Public Libraries – The increase is due to an increased emphasis on collecting outstanding fines and rental fees from a café that opened in FY 06-07 in the main library lobby.

Sustainable Communities

Environmental and Compliance – Revenues decreased due to the movement of the Solid Waste division (S/F 441-446) to the Department of Public Works, and the movement of Municipal Code Compliance (formerly Property Safety of the Housing Department) and Building Inspection (from the Public Works Department) into the department during the FY 07-08 reorganization.

CITY OF JACKSONVILLE, FLORIDA

Housing– The decrease in revenue occurred because SHIP funding (S/F 1N7) was not budgeted for fiscal FY 07-08 as in prior years. The grant funding will be allocated during the fiscal year via a budget transfer.

Planning and Development – The increase was primarily due to the FY 07-08 citywide reorganization where the Building Inspection Division moved into the department from Public Works.

Tax Collector – The increase is the result of the department adding three additional locations for Drivers License Renewal Fee collection and the fact that 20 of the 30 revenue fees have been increased.

CITY OF JACKSONVILLE, FLORIDA



CITY OF JACKSONVILLE, FLORIDA
COMPARATIVE BUDGETED EXPENDITURES BY DEPARTMENT
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2008

	Fiscal Year		Dollar Change	Percent Change
	2006-2007	2007-2008		
Department:				
Advisory Boards	\$413,969	\$443,004	\$29,035	7.0%
Agriculture	1,237,731	0	(1,237,731)	(100.0%)
Central Operations	0	166,217,039	166,217,039	0.0%
Clerk of the Court	7,169,584	7,144,558	(25,026)	(0.3%)
Community Services	36,078,609	0	(36,078,609)	(100.0%)
Council	17,304,543	17,893,857	589,314	3.4%
Courts	4,352,587	5,129,741	777,154	17.9%
Economic Development Commission	42,235,717	40,567,482	(1,668,235)	(3.9%)
Finance	165,384,956	161,833,435	(3,551,521)	(2.1%)
Fire and Rescue	135,922,360	146,285,606	10,363,246	7.6%
General Counsel	8,793,619	9,054,385	260,766	3.0%
Health Administrator	2,259,924	774,094	(1,485,830)	(65.7%)
Housing Finance Authority	446,488	371,743	(74,745)	(16.7%)
Human Resources	82,999,081	0	(82,999,081)	(100.0%)
Information Technology	43,140,154	49,444,770	6,304,616	14.6%
Mayor's Office	2,497,334	2,334,011	(163,323)	(6.5%)
Office of the Sheriff	302,422,860	327,461,067	25,038,207	8.3%
Parks, Rec & Entertainment	36,310,960	0	(36,310,960)	(100.0%)
Procurement and Supply	5,363,328	0	(5,363,328)	(100.0%)
Property Appraiser	9,472,572	9,295,361	(177,211)	(1.9%)
Public Defender	1,116,300	1,254,127	137,827	12.3%
Public Works	107,889,552	245,714,289	137,824,737	127.7%
Recreation & Community Services	0	62,529,411	62,529,411	0.0%
Children's Commission	23,958,197	22,795,921	(1,162,276)	(4.9%)
Human Rights Commission	1,219,739	1,322,742	103,003	8.4%
Medical Examiner	2,373,926	2,763,470	389,544	16.4%
Public Libraries	35,062,323	37,957,517	2,895,194	8.3%
State Attorney	2,534,396	2,385,455	(148,941)	(5.9%)
Supervisor of Elections	9,255,189	8,023,010	(1,232,179)	(13.3%)
Sustainable Communities				
Environmental & Compliance	86,766,880	23,679,012	(63,087,868)	(72.7%)
Housing and Neighborhoods	28,414,391	14,357,095	(14,057,296)	(49.5%)
Planning and Development	7,296,928	20,630,174	13,333,246	182.7%
Tax Collector	14,553,931	14,177,343	(376,588)	(2.6%)
Total Departmental Expenditures	\$1,224,248,128	\$1,401,839,719	\$177,591,591	14.5%
Bonds/Debt Service	101,801,942	107,404,541	5,602,599	5.5%
Transfers Out	106,364,748	149,798,009	43,433,261	40.8%
Pension Funds	145,580,162	14,706	(145,565,456)	(100.0%)

CITY OF JACKSONVILLE, FLORIDA

COMPARATIVE BUDGETED EXPENDITURES BY DEPARTMENT

Bonds/Debt Service - Over \$3.7 million of the increase is attributable to new borrowings slated for FY 07-08.

Central Operations - The increase was primarily due to the FY 07-08 citywide reorganization, where Fleet, Human Resources, Public Information and Procurement moved into the newly created Central Operations Department.

Courts – The increase was primarily due to additional costs for the State Attorney in the Courthouse Trust Fund (S/F 15T) and office equipment for the Courts in Recording Fees Technology (S/F 15U).

Health Administrator – The decrease is primarily due to elimination of funding provided directly to the State Department of Health to supplement their budget.

Housing – The decrease in expenditures occurred because SHIP funding (S/F 1N7) was not budgeted for fiscal FY 07-08 as in prior years. The grant funding will be allocated during the fiscal year via a budget transfer. In addition, Property Safety was moved to the Environmental and Compliance Department and the Neighborhoods division was eliminated which reduced costs.

Human Resources - This department was part of the FY 07-08 citywide reorganization. The entire department was moved into a division in the newly created Central Operations department.

Information Technology – The two main areas that account for the increase are in banking fund capital borrowing of \$2.5 million and over \$3.2 million in operating expenses. The Operating Expense increase is due to increases internal service allocations including \$840,000 for in-house building rental, professional services and increases in the cost of hardware and software maintenance/licensing agreements.

Mayor's Office – The net decrease is attributable to the reduction of two positions from this Department. One position was eliminated and one was transferred to the newly created Recreation & Communities Department.

Office of the Sheriff – The increase is primarily due to increases in pension contribution, Inmate Medical contract, and in Fleet Management Internal Service allocations.

Pension Funds – For the FY 07-08 budget the presentation of Pension Funds has been changed. In order to more appropriately reflect Pension Administration costs, only those associated costs are shown.

Property Appraiser – The decrease is for debt service payments under the Banking Fund.

Public Defender – The increase is for various technology costs in Recording Fees Technology (S/F15U). The largest cost is for office equipment.

Public Works – The increase was primarily due to the FY 07-08 citywide reorganization where Solid Waste operations moved to Public Works from Environmental Resource Management, and Park Maintenance operations moved from Parks, Recreation and Entertainment. This is partially offset by Building Inspection moving to Planning and Development.

Recreation & Community Services

Children's Commission – The decrease is primarily due to a major reduction in subsidies and contributions to private organizations for various grant programs.

Medical Examiner – The increase is due to several reasons including salary and benefits increases resulting from a study, capital purchases for new and replacement analytical equipment, and ITD development charges for a project to rewrite the new Medical Examiner's Case Management System

CITY OF JACKSONVILLE, FLORIDA

Public Libraries – The increase is due to an increase in Equipment Rentals, Other Contractual Services, Utility Services, and Repairs and Maintenance. Additionally, indirect costs increased approximately \$2.3 million based on the new main library being fully accounted for in FY 07-08.

State Attorney – The decrease is primarily due to the rental expense of moving employees from the Plitt building to the City Hall Annex.

Supervisor of Elections – The decrease is the result of going from three elections to two.

Sustainable Communities

Environmental and Compliance – The decrease was primarily due to the movement of the Solid Waste division to the Department of Public Works during the FY 07-08 reorganization.

Planning and Development – The increase was primarily due to the FY 07-08 citywide reorganization where the Building Inspection Division moved into the Planning from the Public Works Department.

Tax Collector – The decrease is primarily caused by the removal of funding for 22 vacant positions.

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
GENERAL FUND			
General Fund - GSD	\$6,537,295	\$69,674,667	(\$63,137,372)
Total	<u>\$6,537,295</u>	<u>\$69,674,667</u>	<u>(\$63,137,372)</u>
ENTERPRISE FUNDS			
Solid Waste Disposal	\$31,729,570		\$31,729,570
Public Parking	1,822,044		1,822,044
Total	<u>\$33,551,614</u>	<u>\$0</u>	<u>\$33,551,614</u>
INTERNAL SERVICES FUNDS			
Radio Communication	\$264,000		\$264,000
Vehicle Replacement	760,000		760,000
Total	<u>\$1,024,000</u>	<u>\$0</u>	<u>\$1,024,000</u>
SPECIAL REVENUE FUNDS			
Air Pollution - EPA	\$424,262		\$424,262
Air Pollution - Tag Fee		114,840	(114,840)
Environmental Protection		25,000	(25,000)
Jacksonville Children's Commission	20,640,114		20,640,114
Alcohol Rehabilitation Program	297,384		297,384
Community Development Block Grant	237,491	2,912,196	(2,674,705)
Jacksonville Housing Commission	2,772,596		2,772,596
Concurrency Management		442,455	(442,455)
JIA Area Redevelopment		4,815,400	(4,815,400)
Special Events		1,000,000	(1,000,000)
Beach Erosion - Local	550,000		550,000
Total	<u>\$24,921,847</u>	<u>\$9,309,891</u>	<u>\$15,611,956</u>
TRUST AND AGENCY FUNDS			
Cecil Commerce Center	\$1,790,355		\$1,790,355
General Capital Projects	2,600,500		2,600,500
Total	<u>\$4,390,855</u>	<u>\$0</u>	<u>\$4,390,855</u>
COMPONENT UNITS			
Jacksonville Economic Development Comm.	\$8,558,947		\$8,558,947
Total	<u>\$8,558,947</u>	<u>\$0</u>	<u>\$8,558,947</u>
TOTAL BUDGETED FUNDS	<u><u>\$78,984,558</u></u>	<u><u>\$78,984,558</u></u>	<u><u>\$0</u></u>

CITY OF JACKSONVILLE, FLORIDA

MISCELLANEOUS FEDERAL PROGRAMS

Each year the City of Jacksonville operates a number of grant programs which are substantially funded by contributions from the Federal and State governments. The City's participation in these programs typically is governed by separate contractual agreements with the cognizant funding agencies, and at the City government level, control is exercised by separate ordinances.

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 some of the figures shown are estimates.

CITY OF JACKSONVILLE, FLORIDA

MISCELLANEOUS FEDERAL PROGRAMS ESTIMATED REVENUES AND EXPENDITURES FISCAL YEAR 2007-2008

<u>City Department / Division</u>	<u>Organization Name</u>	<u>Project Title</u>	<u>New or Continuing Grant</u>	<u>Authorized Positions</u>	<u>Grant Period (Months)</u>	<u>Total Amount</u>	<u>Grant Amount</u>	<u>Match Amount</u>
Admin & Finance Dept\Parking Facilities and Enforcement	US Department of Transportation	Urban Partnership Agreement for Congestion Reduction and Parking Management	New Program		12	\$2,200,000.00	\$2,000,000.00	\$200,000.00
Department Total				0		\$2,200,000.00	\$2,000,000.00	\$200,000.00
Agriculture\Office of the Director	University of Florida IFAS Extension	Florida Yards and Neighborhoods	New Program	0.50	60	\$125,000.00	\$125,000.00	\$0.00
Department Total				1		\$250,000.00	\$125,000.00	\$0.00
Community Services Dept\Adult Services Div	Northeast Florida Area Agency on Aging	Senior Companion Program	Continuing Program		12	\$33,206.00	\$33,206.00	\$0.00
Community Services Dept\Adult Services Div	Northeast Florida Area Agency on Aging	Relief for Elders Living in Everyday Families (RELIEF)	Continuing Program	1.00	12	\$102,790.62	\$88,249.62	\$0.00
Community Services Dept\Adult Services Div	Corporation for National and Community Service	Senior Corps, Retired Senior Volunteer Program	Continuing Program	3.00	12	\$215,117.00	\$85,287.00	\$25,586.00

CITY OF JACKSONVILLE, FLORIDA

MISCELLANEOUS FEDERAL PROGRAMS ESTIMATED REVENUES AND EXPENDITURES FISCAL YEAR 2007-2008

<u>City Department / Division</u>	<u>Organization Name</u>	<u>Project Title</u>	<u>New or Continuing Grant</u>	<u>Authorized Positions</u>	<u>Grant Period (Months)</u>	<u>Total Amount</u>	<u>Grant Amount</u>	<u>Match Amount</u>
Community Services Dept\Adult Services Div	Northeast Florida Area Agency on Aging	Jacksonville Foster Grandparent Program	Continuing Program	3.00	12	\$450,564.00	\$372,869.00	\$77,695.00
Community Services Dept\Adult Services Div	Elder Source	Jacksonville Senior Services Program	Continuing Program		12	\$3,953,318.00	\$1,099,474.00	\$2,853,844.00
Community Services Dept\Mental Health & Welfare Div	Health Resources and Services Administration	Ryan White Act Title I CSM 009-08	Continuing Program	3.00	12	\$4,913,816.00	\$4,913,816.00	\$0.00
Community Services Dept\Office of the Director Div	Florida Department of Law Enforcement	Intimate Violence Enhanced Services Team (InVEST)	Continuing Program	1.00	12	\$30,000.00	\$30,000.00	\$0.00
Community Services Dept\Victim Services Div	Wal-Mart Stores Inc.	Wal-Mart Grant CISM Team	Continuing Program		12	\$1,000.00	\$1,000.00	\$0.00
Community Services Dept\Victim Services Div	Publix Super Markets Charities	Intimate Violence Enhanced Services Team (InVEST)	Continuing Program		12	\$1,000.00	\$1,000.00	\$0.00

CITY OF JACKSONVILLE, FLORIDA

MISCELLANEOUS FEDERAL PROGRAMS ESTIMATED REVENUES AND EXPENDITURES FISCAL YEAR 2007-2008

<u>City Department / Division</u>	<u>Organization Name</u>	<u>Project Title</u>	<u>New or Continuing Grant</u>	<u>Authorized Positions</u>	<u>Grant Period (Months)</u>	<u>Total Amount</u>	<u>Grant Amount</u>	<u>Match Amount</u>
Community Services Dept\Victim Services Div	Office on Violence Against Women	Safe Havens: Supervised Visitation and Safe Exchange Program	Continuing Program		24	\$320,336.00	\$0.00	\$0.00
Community Services Dept\Victim Services Div	US Department of Justice	Victims of Crime Act Fund	Continuing Program		12	\$227,673.00	\$182,138.00	\$45,535.00
Department Total				11		\$10,248,820.62	\$6,807,039.62	\$3,002,660.00
Environmental Resource Management\Environmental Quality Division	Clean Air Act (CAA) Section 105	EPA 105 Grant	Continuing Program	12.00	12	\$424,262.00	\$507,560.00	\$424,262.00
Environmental Resource Management\Mosquito Control	FL Department of Agriculture and Consumer Services	State 1 Funds	New Program	1.00	12	\$74,000.00	\$37,000.00	\$37,000.00
Department Total				13		\$498,262.00	\$544,560.00	\$461,262.00

CITY OF JACKSONVILLE, FLORIDA

MISCELLANEOUS FEDERAL PROGRAMS ESTIMATED REVENUES AND EXPENDITURES FISCAL YEAR 2007-2008

<u>City Department / Division</u>	<u>Organization Name</u>	<u>Project Title</u>	<u>New or Continuing Grant</u>	<u>Authorized Positions</u>	<u>Grant Period (Months)</u>	<u>Total Amount</u>	<u>Grant Amount</u>	<u>Match Amount</u>
Housing Commission\Housing Services	U.S. Department of Housing and Urban Development	Emergency Shelter Grant Program (ESG)	Continuing Program	0.00	12	\$299,911.00	\$299,911.00	\$0.00
Housing Commission\Housing Services	U.S. Department of Housing and Urban Development	Housing Opportunities for Persons With AIDS (HOPWA)	Continuing Program	1.00	12	\$1,630,000.00	\$1,630,000.00	\$0.00
Housing Commission\Housing Services	Florida Department of Community Affairs	State Housing Initiatives Partnership Program (SHIP)	Continuing Program	3.00	12	\$7,950,890.00	\$7,950,890.00	\$0.00
Housing Commission\Housing Services	U.S. Department of Housing and Urban Development	HOME Investment Partnerships Program	Continuing Program	4.00	12	\$3,453,566.00	\$3,453,734.00	\$0.00
Department Total				8		\$13,334,367.00	\$13,334,535.00	\$0.00

CITY OF JACKSONVILLE, FLORIDA

MISCELLANEOUS FEDERAL PROGRAMS ESTIMATED REVENUES AND EXPENDITURES FISCAL YEAR 2007-2008

<u>City Department / Division</u>	<u>Organization Name</u>	<u>Project Title</u>	<u>New or Continuing Grant</u>	<u>Authorized Positions</u>	<u>Grant Period (Months)</u>	<u>Total Amount</u>	<u>Grant Amount</u>	<u>Match Amount</u>
Jacksonville Public Library	State Library and Archives of Florida	Volunteers As Special Educators (VASE)	Continuing Program	3.00	12	\$88,944.00	\$59,954.00	\$28,990.00
Department Total						\$88,944.00	\$59,954.00	\$28,990.00
JCC	Florida Department of Children and Families	Refugee Grant	Continuing Program	0.25	12	\$105,600.00	\$105,600.00	\$0.00
JCC	Florida Department of Education	Florida Department of Education Sumer Lunch Program	Continuing Program	2.00	12	\$1,400,000.00	\$1,400,000.00	\$0.00
JCC	Florida Health and Human Services	Florida Department of Health Afterschool Food/Nutrition Program	Continuing Program	1.00	12	\$1,213,000.00	\$1,100,000.00	\$113,000.00
JCC	Florida Department of Education	21st Century Community Learning Centers - TEAM UP	Continuing Program	0.50	12	\$1,624,354.00	\$1,044,000.00	\$580,354.00
JCC	Early Learning Coalition of Duval County	Childcare Services Grants	Continuing Program	36.00	12	\$28,385,121.00	\$27,760,121.00	\$625,000.00

CITY OF JACKSONVILLE, FLORIDA

MISCELLANEOUS FEDERAL PROGRAMS ESTIMATED REVENUES AND EXPENDITURES FISCAL YEAR 2007-2008

<u>City Department / Division</u>	<u>Organization Name</u>	<u>Project Title</u>	<u>New or Continuing Grant</u>	<u>Authorized Positions</u>	<u>Grant Period (Months)</u>	<u>Total Amount</u>	<u>Grant Amount</u>	<u>Match Amount</u>
JCC	Healthy Families Florida	Healthy Families Florida Ounce of Prevention	Continuing Program	1.00	12	\$2,768,120.00	\$1,138,996.00	\$1,629,124.00
Department Total				41		\$35,496,195.00	\$32,548,717.00	\$2,947,478.00
JFRD\Em Preparedenss Div	Florida DCA Division of Emergency Management	Community Emergency Response Team	Continuing Program		12	\$20,000.00	\$20,000.00	\$0.00
JFRD\Em Preparedenss Div	Florida DCA Division of Emergency Management	State Homeland Security Grant Program	Continuing Program		12	\$200,000.00	\$200,000.00	\$0.00
JFRD\Em Preparedenss Div	Federal Emergency Management Agency	Metropolitan Medical Response Systems Grant (MMRS)	Continuing Program	1.00	12	\$300,000.00	\$300,000.00	\$0.00
JFRD\Em Preparedenss Div	Florida DCA Division of Emergency Management	Urban Area Security Initiative (UASI)	Continuing Program	8.00	12	\$16,000,000.00	\$16,000,000.00	\$0.00
JFRD\Em Preparedenss Div	Florida DCA Division of Emergency Management	Citizen Corps Grant	Continuing Program	1.00	12	\$47,250.00	\$20,000.00	\$27,250.00

CITY OF JACKSONVILLE, FLORIDA

MISCELLANEOUS FEDERAL PROGRAMS ESTIMATED REVENUES AND EXPENDITURES FISCAL YEAR 2007-2008

<u>City Department / Division</u>	<u>Organization Name</u>	<u>Project Title</u>	<u>New or Continuing Grant</u>	<u>Authorized Positions</u>	<u>Grant Period (Months)</u>	<u>Total Amount</u>	<u>Grant Amount</u>	<u>Match Amount</u>
JFRD\Em Preparedenss Div	Florida Department of Community Affairs	Hazardous Material Agreement	Continuing Program	1.00	12	\$59,058.00	\$19,850.00	\$39,208.00
JFRD\Em Preparedenss Div	Florida Department of Community Affairs	Pre-Disaster Mitigation Grant Program	Continuing Program		12	\$407,250.00	\$325,000.00	\$82,250.00
JFRD\Em Preparedenss Div	Florida Department of Community Affairs	Flood Mitigation Assistance Program	New Program		12	\$391,442.00	\$293,580.00	\$97,862.00
JFRD\Em Preparedenss Div	Florida DCA Division of Emergency Management	Emergency Management Performance (EMPA/EMPG) Funds grant	Continuing Program	3.00	12	\$380,000.00	\$190,000.00	\$190,000.00
JFRD\Fire Prevention Div	Federal Emergency Management Agency	Assistance To Firefighters (AFG) Equipment	New Program		12	\$2,625,000.00	\$2,187,500.00	\$437,500.00
JFRD\Operation Div	U.S. Department of Homeland Security	Urban Search and Rescue Team Sustainment Grant	Continuing Program		12	\$805,000.00	\$805,000.00	\$0.00

CITY OF JACKSONVILLE, FLORIDA

MISCELLANEOUS FEDERAL PROGRAMS ESTIMATED REVENUES AND EXPENDITURES FISCAL YEAR 2007-2008

<u>City Department / Division</u>	<u>Organization Name</u>	<u>Project Title</u>	<u>New or Continuing Grant</u>	<u>Authorized Positions</u>	<u>Grant Period (Months)</u>	<u>Total Amount</u>	<u>Grant Amount</u>	<u>Match Amount</u>
JFRD\Operation Div	U.S. Department of Homeland Security	Hazardous Materials Team Sustainment	Continuing Program		12	\$65,000.00	\$65,000.00	\$0.00
JFRD\Operation Div	U.S. Department of Homeland Security	Staffing for Adeqaute Fire and Emergency Response Grant (SAFER)	New Program	15.00	60	\$1,143,724.00	\$1,039,749.00	\$103,975.00
JFRD\Operation Div	Federal Emergency Management Agency	Assistance to Firefighters (AFG) Regional	New Program		12	\$4,102,500.00	\$3,418,750.00	\$683,750.00
JFRD\Operation Div	U.S. Department of Homeland Security	Infrastructure Protection Grant Program - Port Security Grant Program	New Program		36	\$6,850,875.00	\$5,480,700.00	\$1,370,175.00
JFRD\Rescue Services Div	Florida Department of Transportation	EMStar Grant	New Program		12	\$75,000.00	\$75,000.00	\$0.00
JFRD\Rescue Services Div	Florida Department of Health	EMS County Award	New Program		12	\$325,000.00	\$325,000.00	\$0.00
Department Total				29		\$33,797,099.00	\$30,765,129.00	\$3,031,970.00

CITY OF JACKSONVILLE, FLORIDA

MISCELLANEOUS FEDERAL PROGRAMS ESTIMATED REVENUES AND EXPENDITURES FISCAL YEAR 2007-2008

<u>City Department / Division</u>	<u>Organization Name</u>	<u>Project Title</u>	<u>New or Continuing Grant</u>	<u>Authorized Positions</u>	<u>Grant Period (Months)</u>	<u>Total Amount</u>	<u>Grant Amount</u>	<u>Match Amount</u>
JSO	US Department of Transportation	Integrated Traffic and Public Safety Analysis Project	Continuing Program	1.00	24	\$56,927.00	\$45,541.00	\$11,386.00
JSO	U.S. Department of Homeland Security	No Detail Provided	Continuing Program	0.00	12	\$448,225.00	\$336,169.00	\$112,056.00
JSO	U.S. Department of Homeland Security	JSO Marine Waterborne Operation Facility Construction Project	Continuing Program	0.00	30	\$5,468,000.00	\$4,434,400.00	\$1,033,600.00
Department Total				1		\$5,973,152.00	\$4,816,110.00	\$1,157,042.00
Park & Rec Dept\Planning	Florida Boating Improvement Program	Alamacani Park Boat Ramp	New Program		12	\$300,000.00	\$250,000.00	\$50,000.00
Park & Rec Dept\Planning	Florida Office of Greenways and Trails	Off Highway Vehicle Park - Location TBD	New Program		12	\$400,000.00	\$200,000.00	\$200,000.00

CITY OF JACKSONVILLE, FLORIDA

MISCELLANEOUS FEDERAL PROGRAMS ESTIMATED REVENUES AND EXPENDITURES FISCAL YEAR 2007-2008

<u>City Department / Division</u>	<u>Organization Name</u>	<u>Project Title</u>	<u>New or Continuing Grant</u>	<u>Authorized Positions</u>	<u>Grant Period (Months)</u>	<u>Total Amount</u>	<u>Grant Amount</u>	<u>Match Amount</u>
Park & Rec Dept\Planning	United States Tennis Association	Tennis Court Renovation and Construction at 12 PREC operated parks	Continuing Program		12	\$300,000.00	\$50,000.00	\$250,000.00
Park & Rec Dept\Planning	Boating Infrastructure Grant Program	Metropolitan Park Docking and Marina Upgrades	New Program		12	\$1,000,000.00	\$750,000.00	\$250,000.00
Park & Rec Dept\Planning	Florida Recreation Development Assistance Program	2 Park Development Projects at locations TBD from the following: Pickwick Park, Sheffield Park, Black Hammock Island Park, Yancy Park, and Losco Regional Park	New Program		12	\$800,000.00	\$400,000.00	\$400,000.00
Park & Rec Dept\Planning	Urban Park Renovation and Recovery Program	Julius Guinyard Pool and Park, Schell Park	New Program		12	\$1,000,000.00	\$500,000.00	\$500,000.00

CITY OF JACKSONVILLE, FLORIDA

MISCELLANEOUS FEDERAL PROGRAMS ESTIMATED REVENUES AND EXPENDITURES FISCAL YEAR 2007-2008

<u>City Department / Division</u>	<u>Organization Name</u>	<u>Project Title</u>	<u>New or Continuing Grant</u>	<u>Authorized Positions</u>	<u>Grant Period (Months)</u>	<u>Total Amount</u>	<u>Grant Amount</u>	<u>Match Amount</u>
Park & Rec Dept\Planning	Community Development Block Grant	Northbank Riverwalk, Forestview Community Center, David Wayne Pack Park, Klutho Park, Joseph Lee Center, and Norwood Park.	New Program		12	\$2,000,000.00	\$1,000,000.00	\$1,000,000.00
Park & Rec Dept\Planning	Florida Inland Navigation District FIND	Project information not provided....exact dollar amounts unknown	New Program		12	\$2,397,500.00	\$1,348,750.00	\$1,048,750.00
Park & Rec Dept\Preservation	Division of Historical Resources	Camp Miltion Cracker Cabin Renovation Confederate Park Comfort Station Renovation	Continuing Program		12	\$200,000.00	\$100,000.00	\$100,000.00
Park & Rec Dept\Preservation	Florida Office of Greenways and Trails	Trailhead Construction on PPJ properties	New Program		12	\$100,000.00	\$100,000.00	\$100,000.00

CITY OF JACKSONVILLE, FLORIDA

MISCELLANEOUS FEDERAL PROGRAMS ESTIMATED REVENUES AND EXPENDITURES FISCAL YEAR 2007-2008

<u>City Department / Division</u>	<u>Organization Name</u>	<u>Project Title</u>	<u>New or Continuing Grant</u>	<u>Authorized Positions</u>	<u>Grant Period (Months)</u>	<u>Total Amount</u>	<u>Grant Amount</u>	<u>Match Amount</u>
Park & Rec Dept\Preservation	Florida Department of Environmental Protection	Invasive Upland Plant Removal Program (IUPRP) Location TBD	New Program		12	\$400,000.00	\$200,000.00	\$200,000.00
Park & Rec Dept\Preservation	Land and Water Conservation Fund	Park Development at Hanna Park, Palmetto Leaves Regional Park, Julingtion Durbin Preserve	Continuing Program		12	\$800,000.00	\$400,000.00	\$400,000.00
Park & Rec Dept\Preservation	Environmental Protection Agency	Wetland Program Development Grant Location TBD	New Program		12	\$1,000,000.00	\$500,000.00	\$500,000.00

CITY OF JACKSONVILLE, FLORIDA

MISCELLANEOUS FEDERAL PROGRAMS ESTIMATED REVENUES AND EXPENDITURES FISCAL YEAR 2007-2008

<u>City Department / Division</u>	<u>Organization Name</u>	<u>Project Title</u>	<u>New or Continuing Grant</u>	<u>Authorized Positions</u>	<u>Grant Period (Months)</u>	<u>Total Amount</u>	<u>Grant Amount</u>	<u>Match Amount</u>
Park & Rec Dept\Preservation	Florida Communities Trust	Acquisition of park land, potential sites are: Intracoastal Waterway Boat Ramp, Sqyres property, Clapboard Creek Boat Ramp, and the McGeehee property	New Program		12	\$8,800,000.00	\$6,600,000.00	\$2,200,000.00
Department Total				0		\$19,497,500.00	\$12,398,750.00	\$3,100,000.00
Planning Department\Historic Preservation Section	Division of Historical Resources	Murray Hill Architectural and Historical Survey Project	New Program		12	\$100,000.00	\$50,000.00	\$50,000.00
Department Total				0		\$100,000.00	\$50,000.00	\$50,000.00

CITY OF JACKSONVILLE, FLORIDA

MISCELLANEOUS FEDERAL PROGRAMS ESTIMATED REVENUES AND EXPENDITURES FISCAL YEAR 2007-2008

<u>City Department / Division</u>	<u>Organization Name</u>	<u>Project Title</u>	<u>New or Continuing Grant</u>	<u>Authorized Positions</u>	<u>Grant Period (Months)</u>	<u>Total Amount</u>	<u>Grant Amount</u>	<u>Match Amount</u>
Supervisor of Elections	State of Florida Division of Elections	Election Reform Payment	New Program		12	\$162,351.52	\$141,140.12	\$21,211.52
Department Total				0		\$162,351.52	\$141,140.12	\$21,211.52
Totals				104		\$102,149,191.14	\$91,192,184.74	\$10,900,613.52

The General Fund is the accounting entity that encompasses the bulk of activities normally considered governmental services and those activities that are not required to be accounted for in separate funds.

CITY OF JACKSONVILLE, FLORIDA

GENERAL FUNDS Summary of Subfunds

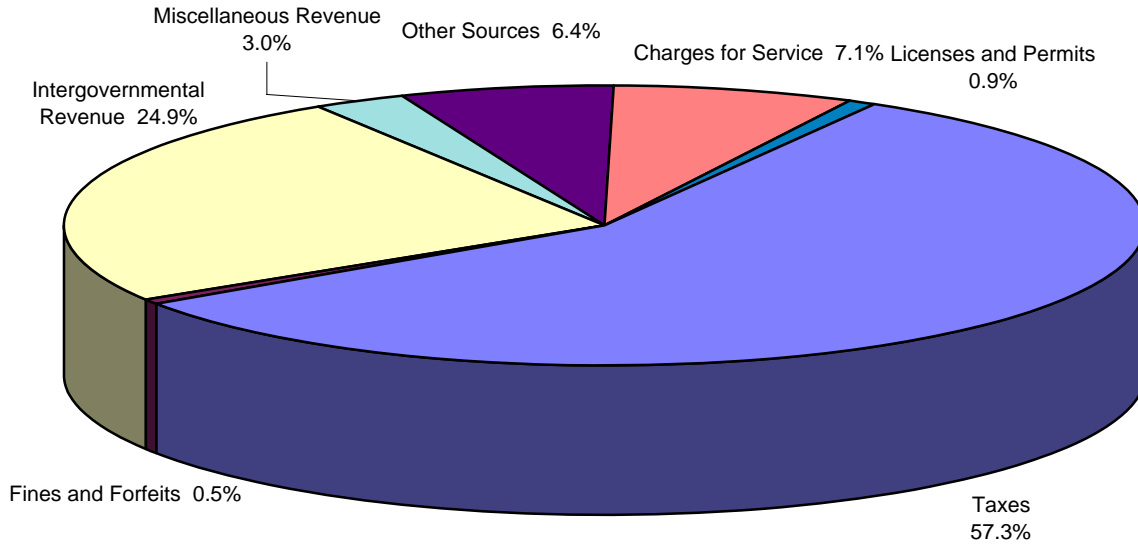
S/F Description	Personnel Services	Operating Expenses	Capital Outlay	Debt Service	Grants and Aids	Other Uses	2007-2008 Budgeted
011 General Fund-GSD	484,562,956	212,687,178	7,620,310	81,853,128	34,247,686	116,311,580	937,282,838
012 Mosquito Control	28,610	119,356					147,966
015 Property Appraiser	7,260,181	2,035,179	1				9,295,361
016 Clerk of the Court	1,946,575	1,275,237	1			3,634,334	6,856,147
017 Tax Collector	10,014,786	4,162,554	3				14,177,343
018 Emergency Contingency						40,000,000	40,000,000
Total General Funds	503,813,108	220,279,504	7,620,315	81,853,128	34,247,686	159,945,914	1,007,759,655

Note: Transfers for debt interest and principle have been moved from Other Uses into Debt Service to more clearly show cost of borrowing

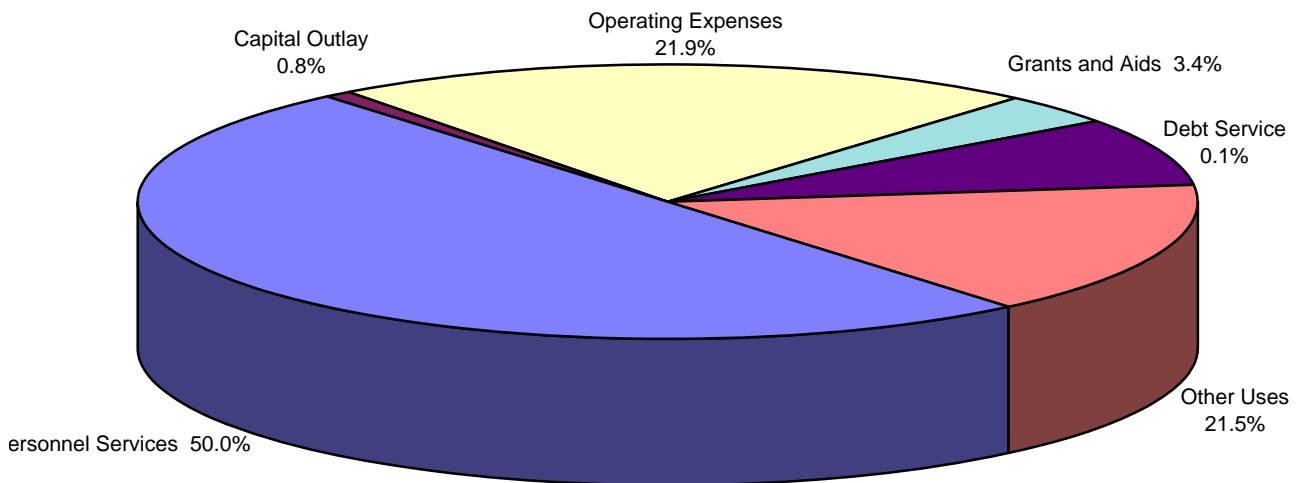
CITY OF JACKSONVILLE, FLORIDA

GENERAL FUNDS

REVENUE SOURCES



EXPENDITURES BY CATEGORY



CITY OF JACKSONVILLE, FLORIDA

011 - General Fund - General Services District

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Taxes	508,115,111	553,507,835	577,106,948	23,599,113	4%
Licenses and Permits	8,799,618	8,689,706	8,230,457	(459,249)	(5%)
Intergovernmental Revenue	241,045,442	248,053,166	250,665,676	2,612,510	1%
Charges for Services	46,364,391	49,207,382	57,241,245	8,033,863	16%
Fines and Forfeits	5,670,586	5,227,109	5,039,041	(188,068)	(4%)
Miscellaneous Revenue	28,740,658	30,855,927	29,722,299	(1,133,628)	(4%)
Other Sources	51,484,012	6,867,295	9,277,172	2,409,877	35%
Total Revenues	890,219,818	902,408,420	937,282,838	34,874,418	4%
Expenditures					
Personnel Expense	420,673,274	459,312,015	484,562,956	25,250,941	5%
Operating Expense	187,503,138	215,781,068	212,687,178	(3,093,890)	(1%)
Capital Outlay	7,490,187	7,288,097	7,620,310	332,213	5%
Debt Service	415,923	75,000	75,000	0	0%
Grants and Aids	36,832,209	36,399,085	34,247,686	(2,151,399)	(6%)
Other Uses	219,855,075	183,553,155	198,089,708	14,536,553	8%
Total Expenditures	872,769,806	902,408,420	937,282,838	34,874,418	4%

The General Fund - General Services District represents the 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 fund. 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. Revenue streams in the General Fund may have some limitations imposed on them; however most may be appropriated for any lawful purpose.

The total General Fund budget for FY 07-08 is \$937,282,838, which is an increase of \$34,874,418 or 4% from the original budget for the prior year. Over 62.5% 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 with almost 49.9% of General Fund expenditures being allocated to the Office of the Sheriff and the Fire and Rescue Department.

Taxes consists of Ad Valorem taxes, Franchise Fees and other services taxes. The FY 07-08 Ad Valorem estimate represents an increase of only 2.8% over the prior year, due to property tax reduction efforts in Tallahassee. This meager increase accounts for \$12.5 million of the \$23.6 million increase. The other major factor in the increase is the contribution from JEA which increased \$7.1 million.

Licenses and Permits include Charitable and Occupational Licenses, Street Vending Registration Fees and Refueling Permits. The decrease brings the budget in line with the FY 06-07 actuals.

Intergovernmental Revenue encompasses all forms of state shared revenues as well as contributions from Component Units.

Charges for Services represents the various fees that are charged for services provided by General Fund activities such as the Tax Collector, Public Library, Sheriff, Agriculture, Fire and Rescue and Public Works. This area also includes the revenue generated by Indirect Cost allocation and Interfund Service

CITY OF JACKSONVILLE, FLORIDA

Charges; these are charges to various other subfunds. These revenues account for \$6 million of the increase in this revenue category.

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.

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.

Other Sources includes transfers into the General Fund from other subfunds as well as any Transfer from Fund Balance. Approximately \$2.2 million of the increase is from an increase in the contribution from the JIA Area Redevelopment subfund.

Personnel Expense experienced a 5% increase that includes both employee salaries and benefits. The increase is due to several different factors, the two largest being salary increases and pension contributions. The Police and Fire pension fund contribution percentage increased from 28.97% to 32.11%, which accounts for approximately \$6 million of the \$9.9 million increase in pension costs. It should also be noted that the general employee's pension fund contribution percentage decreased from 11.41% to 10.96%. Regular salaries increased \$10.9 million or 3.7%. Other significant contributing factors are the increasing costs of Health Insurance as well as Special Pay in the Fire and Sheriff's Departments.

Operating Expense saw a net decrease that is caused by several City Council adjustments that placed a \$22.6 million lapse or negative budget amount in all operating areas exclusive of the Fire and Rescue Department and the Sheriff's Office. These negative budget amounts are offset by increases in various areas. Internal service allocations increase approximately \$6.4 million: Information Technology allocation up \$2.0 million, Vehicle replacement up \$2.8 million and Fleet Management allocation up \$2.7 million. Other areas that had significant increases are Electricity up \$2.9 million, Professional Services up \$4.6 million and Contractual Services up \$1.8 million.

Capital Outlay funding consists of \$4.6 million for library materials, \$2.3 million for public buildings improvements and various smaller capital items.

Debt Service includes funding for Fiscal Agent Fees.

Grants and Aids includes monies budgeted for Public Service Grants and a contribution to Shands Medical Center - Jacksonville. Reductions in Public Service Grant funding accounts for nearly all of the decrease.

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. Of the \$14.5 million increase transfers to other subfunds for debt interest/principal accounts for \$6.3 million of the change and the City Council's contingencies account for an additional \$4.7 million.

CITY OF JACKSONVILLE, FLORIDA

012 - Mosquito Control-State Funds

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Intergovernmental Revenue	37,822	37,000	37,000	0	0%
Miscellaneous Revenue	40,039	26,225	21,953	(4,272)	(16%)
Other Sources	90,822	76,715	89,013	12,298	16%
Total Revenues	168,683	139,940	147,966	8,026	6%
Expenditures					
Personnel Expense	389	23,998	28,610	4,612	19%
Operating Expense	106,565	115,942	119,356	3,414	3%
Capital Outlay					
Other Uses					
Total Expenditures	106,954	139,940	147,966	8,026	6%

Mosquito Control-State Funds - Authority for this subfund is granted by Chapter 388.341 F.S. and funds are allocated to the Mosquito Control Branch upon submission to and approval by the Florida Department of Agriculture and Consumer Services of a detailed work plan budget for mosquito control and permanent improvements. The revenue from a small contract for mosquito control on Amelia Island, which is within the Mosquito Control District serviced by the City, but not located within the consolidated boundaries, is also deposited in this fund.

Miscellaneous Revenue was reduced due to anticipated reductions in requested mosquito control services in the surrounding counties. Funding was increased in other sources to reduce the amount of fund balance carried over at the end of the fiscal year.

Personnel costs were elevated due to increases in insurance premiums and a cost of living adjustment for the FTE position within the fund.

CITY OF JACKSONVILLE, FLORIDA

015 – Property Appraiser

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Charges for Services	218,584	257,336	256,390	(946)	(0%)
Fines and Forfeits					
Miscellaneous Revenue	74,474	79,000	87,161	8,161	10%
Other Sources	8,000,613	9,136,236	8,951,810	(184,426)	(2%)
Total Revenues	<u>8,293,671</u>	<u>9,472,572</u>	<u>9,295,361</u>	<u>(177,211)</u>	<u>(2%)</u>
Expenditures					
Personnel Expense	6,205,703	7,092,630	7,260,181	167,551	2%
Operating Expense	1,713,276	2,379,941	2,035,179	(344,762)	(14%)
Capital Outlay	86,984	1	1	0	0%
Other Uses					
Total Expenditures	<u>8,005,963</u>	<u>9,472,572</u>	<u>9,295,361</u>	<u>(177,211)</u>	<u>(2%)</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.

Miscellaneous Revenue is expected to see a decrease in Miscellaneous Revenue of \$6,000 and an increase of \$14,161 for Investment Pool Earnings.

Other Sources will experience a drop this year as the result of the contribution from the General Fund decreasing by \$184,426.

Operating Expense will decrease primarily due to a reduction of \$273,369 in debt service payments under the Banking Fund.

CITY OF JACKSONVILLE, FLORIDA

016 – Clerk of the Court

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Charges for Services	8,221,496	7,697,312	6,816,147	(881,165)	(11%)
Fines and Forfeits					
Miscellaneous Revenue	38,996		40,000	40,000	100%
Other Sources	1,178,403				
Total Revenues	<u>9,438,895</u>	<u>7,697,312</u>	<u>6,856,147</u>	<u>(841,165)</u>	<u>(11%)</u>
Expenditures					
Personnel Expense	1,501,493	1,986,748	1,946,575	(40,173)	(2%)
Operating Expense	871,960	1,368,739	1,275,237	(93,502)	(7%)
Capital Outlay	74,076	1	1	0	0%
Other Uses	3,523,454	4,341,824	3,634,334	(707,490)	(16%)
Total Expenditures	<u>5,970,983</u>	<u>7,697,312</u>	<u>6,856,147</u>	<u>(841,165)</u>	<u>(11%)</u>

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.

Charges for Services include charges are for filing documents, marriage licenses, documentary stamps and intangible tax commissions.

Miscellaneous Revenue is expected to increase by \$40,000 due to Investment Pool Earnings.

Operating Expense will be reduced due to a decrease in Banking Fund expenses of \$98,448 as a result of the Clerk's recording system software.

Other Uses will decrease by \$707,490 in anticipation of a lower contribution to the General Fund.

CITY OF JACKSONVILLE, FLORIDA

017 – Tax Collector

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Charges for Services	6,664,790	7,115,668	7,491,514	375,846	5%
Fines and Forfeits					
Miscellaneous Revenue	2,481,099	8,500	77,757	69,257	815%
Other Sources	6,679,913	7,429,763	6,608,072	(821,691)	(11%)
Total Revenues	15,825,802	14,553,931	14,177,343	(376,588)	(3%)
Expenditures					
Personnel Expense	8,733,383	10,389,049	10,014,786	(374,263)	(4%)
Operating Expense	4,001,053	4,164,881	4,162,554	(2,327)	(0%)
Capital Outlay	745,901	1	3	2	200%
Other Uses					
Total Expenditures	13,480,337	14,553,931	14,177,343	(376,588)	(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.

Charges for Services will increase as the result of the addition of Drivers License Renewal Fee collection to three additional locations and there will be an increase of 20 of the 30 revenue fees.

Other Sources will see a decrease of \$821,691 as the result of a lower contribution from the General Fund.

Personnel Expense will drop due to the removal of funding for salaries and benefits of 22 of 28 vacant positions.

Special Revenue Funds account for the collection and disbursements of revenue sources that are legally restricted to expenditures for specialized purposes.

In other words, special revenue activities have “strings” attached to their funding sources that require them to be segregated from activities funded by general pooled revenue. Special revenue activities often complement similar General Fund activity counterparts and form an integral part of the government-wide operational plan.

CITY OF JACKSONVILLE, FLORIDA

SPECIAL REVENUE FUNDS

Summary of Subfunds

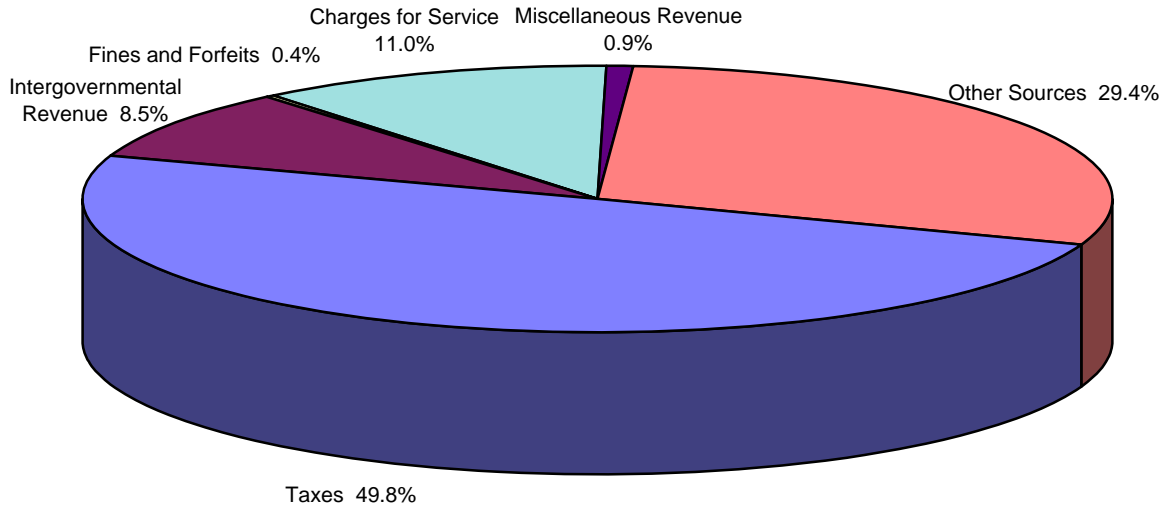
S/F	Description	Personnel Services	Operating Expenses	Capital Outlay	Debt Service	Grants and Aids	Other Uses	2007-2008 Budgeted
112	Concurrency Management	321,079	116,209				442,455	879,743
121	Air Pollution Tag Fee	505,142	89,952				151,839	746,933
127	Air Pollution Tag EPA	655,537	186,929	32,722			56,634	931,822
128	Ambient Air Monitoring		13,335					13,335
132	Tourist Development Council	69,601	9,079,114					9,148,715
134	Special Events						1,000,000	1,000,000
141	Streets & Hwys 5-yr Program			3,462,661			4,539,266	8,001,927
142	Local Option 1/2 Cent Transportation					83,756,168		83,756,168
143	Local Option Gas Tax					24,905,704		24,905,704
154	Hazardous Waste Program	216,046	65,825				49,088	330,959
157	Alcoholic Rehab Program					675,000		675,000
159	Building Inspection	10,553,613	3,381,957	3			1,424,545	15,360,118
15A	Environmental Protection						25,000	25,000
15B	Duval County Law Library	174,321	30,644	161,333			6,525	372,823
15G	Veterinary Services		79,500					79,500
15L	Juvenile Alternative Programs	101,577	267,369					368,946
15Q	Court Innovations	66,921	286,902					353,823
15R	Legal Aide		353,823					353,823
15S	Clerk-Technology Recording Fees		2,653,897					2,653,897
15T	Court Cost Courthouse Trust		1,269,999	1			1,676,858	2,946,858
15U	Recording Fees Technology		2,727,160	1,067,594				3,794,754
15V	Teen Court Programs Trust		310,867	5,000			219,673	535,540
171	911 Emergency User Fee	404,795	1,703,968				48,126	2,156,889
173	E911 Emergency Wireless User Fee		2,622,368				10,928	2,633,296
181	Tax Increment - North		5,069,386		703,886		147,888	5,921,160
182	Tax Increment - Southside		1,497,067		571,516		25,909	2,094,492
184	Tax Increment - Jacksonville Beach					4,220,191		4,220,191
185	JIA Area Redevelopment		694,000		603,460		4,815,400	6,112,860
191	Children's Commission	4,255,777	2,989,762	71,290		15,354,092		22,670,921
1A1	Community Development	743,236	633,580	16,500		2,818,880	3,031,785	7,243,981
1D1	Huguenot Park	325,043	219,468				114,015	658,526
1D2	Kathryn A Hanna Park	640,268	485,402	1			534,892	1,660,563
1D8	Florida Boater Improv Program		273,500					273,500
1DA	Cecil Field Commerce Center	541,733	1,299,801	74,500				1,916,034
1F4	Beach Erosion - Local						550,000	550,000
1H2	Animal Care & Control Programs	98,735	473,696					572,431
1HA	Driver Education Safety Trust					550,000		550,000
1J1	Choose Life Trust Fund					47,000		47,000
1N1	Housing Services	1,250,010	475,081			42,315	3,036,555	4,803,961
1N4	Housing Opp. For Persons w/AIDS	52,861	210			1,590,880		1,643,951
1N5	Home Investment Program	195,918	83,455			675,675	2,498,686	3,453,734
1N6	Emergency Shelter Grant					299,911		299,911
1Q1	Emergency Contingency						40,000,000	40,000,000
Total Special Revenue Funds		21,172,213	39,434,226	4,891,605	1,878,862	134,935,816	64,406,067	266,718,789

Note: Transfers for debt interest and principle have been moved from Other Uses into Debt Service to more clearly show cost of borrowing

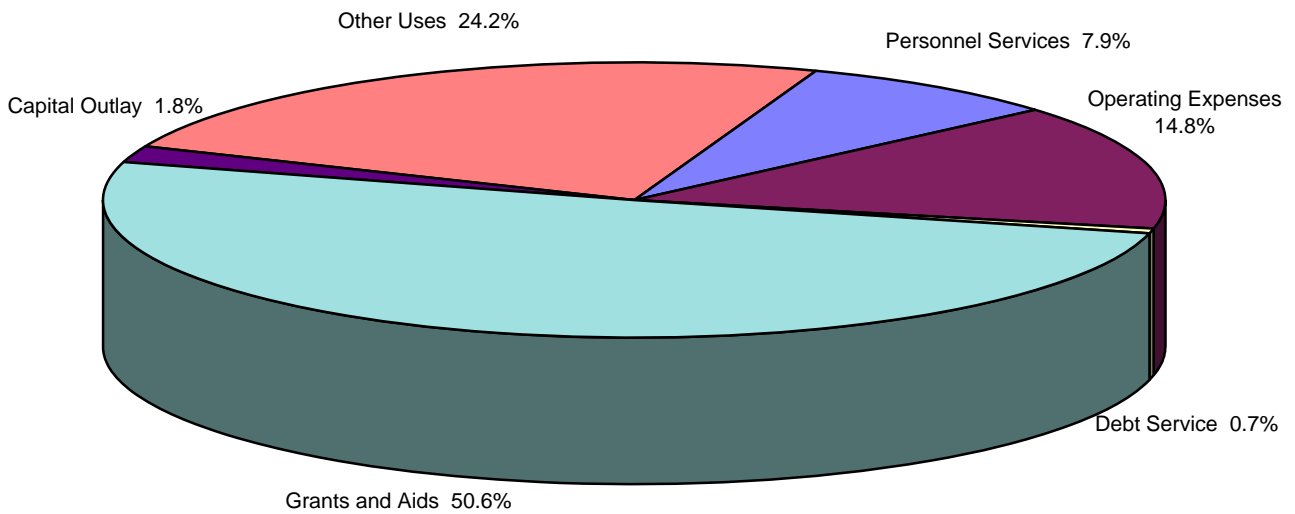
CITY OF JACKSONVILLE, FLORIDA

SPECIAL REVENUE FUNDS

REVENUE SOURCES



EXPENDITURES BY CATEGORY



CITY OF JACKSONVILLE, FLORIDA

112 - Concurrency Management

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Charges for Services	1,384,965	964,000	750,000	(214,000)	(22%)
Miscellaneous Revenue	128,093	155,829	109,675	(46,154)	(30%)
Other Sources	569,838	100,000	20,068	(79,932)	(80%)
Total Revenues	<u>2,082,896</u>	<u>1,219,829</u>	<u>879,743</u>	<u>(340,086)</u>	<u>(28%)</u>
Expenditures					
Personnel Services	422,564	490,458	321,079	(169,379)	(35%)
Operating Expenses	234,225	466,303	116,209	(350,094)	(75%)
Capital Outlay	18,564	15,000	0	(15,000)	(100%)
Other Uses	139,838	248,068	442,455	194,387	78%
Total Expenditures	<u>815,191</u>	<u>1,219,829</u>	<u>879,743</u>	<u>(340,086)</u>	<u>(28%)</u>

The Concurrency Management Trust Fund provides funding for maintenance and update of the Concurrency Management System that is the basis for ensuring compliance with the 2010 Comprehensive Plan. This subfund is funded by revenue generated by the Concurrency Management System, and Transportation Planning activities are budgeted within the Concurrency Management Budget.

Revenues decreased for FY 07-08 due to a reduction in the collection of concurrency management fees. In addition, investment pool earnings will be lower as represented in miscellaneous revenue. Other Sources represented a transfer from the fund balance to offset budgeted expense and that was reduced.

Expenditures decreased for FY 07-08 for several reasons. Personnel expenses were reduced due to the elimination of two positions during the reorganization. Operating Expenses decreased due to a drop in internal service charges based on the delay of Phase II of the Concurrency Management System, and a delay for a new traffic and transit study. Other Uses increased due to a transfer to the General Fund to supplement personnel costs of staff members that provide support services to Concurrency Management projects.

CITY OF JACKSONVILLE, FLORIDA

121 - Air Pollution Tag Fee

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Intergovernmental Revenue	636,698	630,000	633,219	3,219	1%
Miscellaneous Revenue	16,044	15,017	12,190	(2,827)	(19%)
Other Sources	100,816	100,684	101,524	840	1%
Total Revenues	<u>753,558</u>	<u>745,701</u>	<u>746,933</u>	<u>1,232</u>	<u>0%</u>
Expenditures					
Personnel Services	441,984	505,356	505,142	(214)	(0%)
Operating Expense	63,433	81,921	89,952	8,031	10%
Capital Outlay	12,778	7,269	0	(7,269)	(100%)
Other Uses	107,557	151,155	151,839	684	0%
Total Expenditures	<u>625,752</u>	<u>745,701</u>	<u>746,933</u>	<u>1,232</u>	<u>0%</u>

Air Pollution Tag Fee sub fund supports the air pollution control activities related to mobile source, toxic and odorous air emissions, for air quality monitoring and for facility inspections pursuant to Chapter 403, Florida Statutes. The revenue for this subfund is derived from a license registration fee imposed each time a license is issued or renewed. In order to remain eligible for this money collected by the state, the local government must maintain a commitment of local funding greater than or equal to the commitment in 1984 of \$530,294 and to use these funds only for the purpose specified. This subfund also funds eight positions in the Air and Water Quality division of the General Fund.

There were no significant changes in revenues for FY 07-08. The State of Florida has increased revenues received by \$3,219. In addition, investment pool earnings decreased for FY 07-08.

Expenditures remained fairly level for FY 07-08. Decreases in capital outlay further reduced the budget.

CITY OF JACKSONVILLE, FLORIDA

127 - Air Pollution EPA

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Intergovernmental Revenue	631,751	506,811	507,560	749	0%
Miscellaneous Revenue	0	0	0	0	0%
Other Sources	426,222	424,261	424,262	1	0%
Total Revenues	1,057,973	931,072	931,822	750	0%
Expenditures					
Personnel Expense	765,758	719,986	655,537	(64,449)	(9%)
Operating Expense	146,222	156,193	186,929	30,736	20%
Capital Outlay	12,360	12,514	32,722	20,208	161%
Other Uses	32,360	42,379	56,634	14,255	34%
Total Expenditures	956,700	931,072	931,822	750	0%

Subfund 127 accounts for the Environmental Protection Agency (105 Grant) grant funds, Particulate Matter (103 Grant) grant funds, 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, implement and enforce the terms of the permits and act as enforcers of regulations in Duval County.

Revenues for Fiscal year 2007-2008 did not change significantly for this fund. However, there were adjustments in expenditures. Changes include an increase in Capital Outlay due to a planned purchase of air monitoring equipment that helps administrators monitor ambient air quality standards, and increases in Operating Expenses. Those charges were due to increases in office space rental charges recalibrated by the Public Buildings division in FY 07-08.

CITY OF JACKSONVILLE, FLORIDA

128 – Ambient Air Monitoring

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Intergovernmental Revenue	19,920	20,000	13,335	(6,665)	(33%)
Other Sources	0	0	0	0	0%
Total Revenues	19,920	20,000	13,335	(6,665)	(33%)
Expenditures					
Personnel Expense	0	0	0	0	0%
Operating Expense	1,817	13,335	13,335	0	0%
Capital Outlay	0	6,665	0	(6,665)	(100%)
Other Uses	0	0	0	0	0%
Total Expenditures	1,817	20,000	13,335	(6,665)	(33%)

Ambient Air Monitoring is concerned with six separate national standards for air quality. Previously funded by the state under subfund 128 – Air Pollution EPA (Title V Funds), the City now receives funds from the state on an annual contract with the Florida Department of Environmental Protection for Ambient Air Monitoring. The state also remits 80% of fees collected for asbestos inspection and notification.

There were no significant changes to the budgeted amounts for subfund 128.

CITY OF JACKSONVILLE, FLORIDA

132 - Tourist Development Council

Description	FY 05-06	FY 06-07	FY 07-08	Change	Percent Change
	Actual	Original Budget	Approved		
Revenues					
Taxes	5,530,847	4,834,000	5,843,129	1,009,129	21%
Miscellaneous Revenue	164,591	60,000	60,000	0	0%
Other Sources	2,200,000	4,000,000	3,245,586	(754,414)	(19%)
Total Revenues	7,895,438	8,894,000	9,148,715	254,715	3%
Expenditures					
Personnel Services	64,729	73,194	69,601	(3,593)	(5%)
Operating Expenses	4,507,697	8,817,806	9,079,114	261,308	3%
Capital Outlay		3,000		(3,000)	(100%)
Other Uses					
Total Expenditures	4,572,426	8,894,000	9,148,715	254,715	3%

The Tourist Development Council (TDC) administers the Local Option Tourist Development Tax. This tax accounts for the first two percent levy on lodging. There are three budgeted areas that make up this fund.

Administration represents Personnel and Operating Expenses, Legal, purchasing and audit functions.

The Contingency account is the projected year end fund balance. The change in this amount is the net result of projections in FY 04-05 and FY 05-06 operations. This account is available to the TDC for budget revisions and expenditures during the year.

The TDC Operations budgeted amounts currently include CVB Convention Grants, Gator Bowl Game, ACC Championship Football, 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.

The Tourist Development Tax increase is due to projected bed tax revenues due to increased tourism for major venues such as ACC Championship Football and Baseball Games, Florida/Georgia Game and the Gator Bowl Game.

Other Sources reflects the decrease in the Transfer from Fund Balance.

The majority of the increase in Operating Expense represents the Trust Fund Authorized Expenditures in TDC Operations offset by decreases in the TDC Contingency and in the Transfer from Fund Balance. Capital Outlay decreased due to funds budgeted for Office Equipment in FY 06-07 not needed in FY 07-08.

CITY OF JACKSONVILLE, FLORIDA

134 - Special Events

	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Other Sources			1,000,000	1,000,000	100%
Total Revenues	0	0	1,000,000	1,000,000	100%
Expenditures					
Other Uses			1,000,000	1,000,000	100%
Total Expenditures	0	0	1,000,000	1,000,000	100%

Municipal Code § 111.105 established the Special Events Trust Fund into which is deposited all funds appropriated by Council and event-related monies, including ticket sales, donations, gifts, sponsorships, etc., to assist in defraying operational and production costs and expenses of city-sponsored or co-sponsored special events.

Other Sources represent a first-time transfer in FY 08 from the Trust Fund's fund balance to the General Fund as authorized by City Council to utilize the funds available in the Trust Fund before using General Fund dollars to assist in defraying operational and production costs of city-sponsored special events. The Trust Fund's fund balance will be reviewed in future years for a similar transfer.

Other Uses represent assistance in defraying operational and production costs of various city-sponsored special events. The Special Events Division of Recreation and Community Affairs must submit a written report to the Director of Finance and the Council Auditor to account for all revenues and expenditures of each event within 30 days of the last day of each event.

CITY OF JACKSONVILLE, FLORIDA

141 - Streets and Highways 5-Year Road Program

Description	FY 05-06	FY 06-07	FY 07-08	Change	Percent Change
	Actual	Original Budget	Approved		
Revenues					
Intergovernmental	72,036,325	7,329,220	7,381,927	52,707	1%
Miscellaneous Revenue	8,108,539	721,325	620,000	(101,325)	(14%)
Other Sources	14,358,038				
Total Revenues	94,502,902	8,050,545	8,001,927	(48,618)	(1%)
Expenditures					
Operating Expense	34,597				
Capital Outlay	54,547,772	3,149,999	3,462,661	312,662	10%
Other Uses	26,246,041	4,900,546	4,539,266	(361,280)	(7%)
Total Expenditures	80,828,410	8,050,545	8,001,927	(48,618)	(1%)

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.

The Intergovernmental revenue increase is based on a schedule that projects the Gas Tax Revenues through the year 2020.

Miscellaneous Revenue decreased due to the change in Investment Pool Earnings projections.

The total Streets and Drainage 5-Year Road Program budget for FY 07-08 is \$8,001,927, a decrease of 1% in overall Capital Outlay and Other Uses. The funds budgeted here are used for projects and debt service in accordance with the Better Jacksonville Plan and the Interlocal Agreement between the City and the Jacksonville Transportation Authority (JTA). The City will contribute \$3,462,661 during the 2008 fiscal year for various roadway and maintenance projects.

The \$4,539,266 transfer to the Plan will be used to fund projects and debt service as required per the Interlocal Agreement. Included in the Plan (which was approved by voter referendum), is an aggressive approach to road improvements and to easing congestion on our roadways. The restructuring of the City's Transportation Authority's local option sales tax and the City's local option gas tax will yield half of the money which will be needed to support these projects, while the other half will be funded through a 1/2 cent sales tax which took effect on January 1, 2001.

CITY OF JACKSONVILLE, FLORIDA

142 - Local Option 1/2 Cent Transportation Fund

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Taxes	641,355,014	79,389,733	83,756,168	4,366,435	5%
Miscellaneous Revenue	411,028				
Total Revenues	<u>641,766,042</u>	<u>79,389,733</u>	<u>83,756,168</u>	<u>4,366,435</u>	<u>5%</u>
Expenditures					
Grants and Aids	622,790,285	79,389,733	83,756,168	4,366,435	5%
Total Expenditures	<u>622,790,285</u>	<u>79,389,733</u>	<u>83,756,168</u>	<u>4,366,435</u>	<u>5%</u>

The Local Option 1/2-Cent Transportation Fund was passed by referendum. The proceeds from this tax are passed on to the Jacksonville Transportation Authority (JTA) to replace revenue lost as a result of the removal of Jacksonville's toll system.

The Local Option 1/2-Cent Transportation Fund budget for FY 07-08 is \$83,756,168, an increase of 5% from the original budget of the prior year. The increase can be attributed to a projected increase of \$4,366,435 in gas tax revenue for FY 07-08. The Grants and Aids show a corresponding expenditure increase.

CITY OF JACKSONVILLE, FLORIDA

143 - Local Option Gas Tax

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Taxes	290,634,064	24,659,113	24,905,704	246,591	1%
Miscellaneous Revenues	12,897,109				
Other Sources	34,181,052				
Total Revenues	<u>337,712,225</u>	<u>24,659,113</u>	<u>24,905,704</u>	<u>246,591</u>	<u>1%</u>
Expenditures					
Operating Expenses	81,713				
Capital Outlay	101,181,402				
Grants and Aids	201,955,078	24,659,113	24,905,704	246,591	1%
Other Uses	37,499,634				
Total Expenditures	<u>340,636,114</u>	<u>24,659,113</u>	<u>24,905,704</u>	<u>246,591</u>	<u>1%</u>

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 and the funds shall 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.

CITY OF JACKSONVILLE, FLORIDA

154 – Hazardous Waste Program

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Charges for Services	311,303	341,207	330,959	(10,248)	(3%)
Miscellaneous Revenue	1,769	0	0		
Other Sources	0	0	0		
Total Revenues	<u>313,072</u>	<u>341,207</u>	<u>330,959</u>	<u>(10,248)</u>	<u>(3%)</u>
Expenditures					
Personnel Expense	150,203	217,963	216,046	(1,917)	(1%)
Operating Expense	75,314	86,221	65,825	(20,396)	(24%)
Capital Outlay	0	0	0		
Other Uses	31,894	37,023	49,088	12,065	33%
Total Expenditures	<u>257,411</u>	<u>341,207</u>	<u>330,959</u>	<u>(10,248)</u>	<u>(3%)</u>

Hazardous Waste Program sub fund monies are utilized to record certain activities conducted under Chapter 365 of the Jacksonville Ordinance Code dealing with hazardous wastes and substances. This activity deals primarily with the Small Quantity Generator Notification and Assessment Program, and funding is collected entirely from user fees generated from facilities that generate hazardous waste.

There were no significant changes in revenues based on historic collection levels. However, expenditures were reduced in the operations area based upon prior year spending levels.

CITY OF JACKSONVILLE, FLORIDA

157 - Alcoholic Rehabilitation Program

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Fines and Forfeitures	324,572	332,744	377,616	44,872	13%
Miscellaneous Revenue	4,558				
Other Sources	350,428	342,256	297,384	(44,872)	(13%)
Total Revenue	<u>679,558</u>	<u>675,000</u>	<u>675,000</u>	<u>0</u>	<u>0%</u>
Expenditures					
Grants and Aids	675,000	675,000	675,000	0	0%
Non Operating Expense					
Total Expenditures	<u>675,000</u>	<u>675,000</u>	<u>675,000</u>	<u>0</u>	<u>0%</u>

The Alcoholic Rehabilitation Trust Program is funded by 70 percent of the net alcohol-related fines collected by the City. For FY 2007-2008, Gateway Community Services will receive a grant in the amount of \$675,000 to administer the alcohol and drug abuse related treatment programs.

Fines and Forfeitures increased based on an analysis of historical receipts.

Other Sources decreased because of a lower transfer from fund balance.

CITY OF JACKSONVILLE, FLORIDA

159 - Building Inspection Fund

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Charges for Services	11,941,464	13,573,000	10,940,595	(2,632,405)	(19%)
Fines and Forfeits	350,345	285,200	234,000	(51,200)	(18%)
Miscellaneous Revenues	395,239	770,545	655,163	(115,382)	(15%)
Other Sources		132,428	3,530,360	3,397,932	2566%
Total Revenues	12,687,048	14,761,173	15,360,118	598,945	4%
Expenditures					
Personnel Services	7,132,302	9,501,658	10,553,613	1,051,955	11%
Operating Expense	2,756,672	3,644,622	3,381,957	(262,665)	(7%)
Capital Outlay		2	3	1	50%
Other Uses	1,024,438	1,614,891	1,424,545	(190,346)	(12%)
Total Expenditures	10,913,412	14,761,173	15,360,118	598,945	4%

In FY 07-08, the Division of Building Inspection moved from Public Works Department to Planning and Development.

The Building Inspection Fund functionally includes three main areas:

- Building and Zoning Inspection
- Environmental and Compliance and Erosion Sediment Control
- Fire Prevention Inspection

The total Building Inspection Fund budget for FY 07-08 is \$15,360,118, an increase of 4% from the prior year. This is primarily due to the transfer of the EDM activity moving from the General Fund to Building Inspection subfund 159.

Charges for Services revenue is down due to the construction slowdown for FY 06-07 and is anticipated to continue on the same trend in FY 07-08.

The Fines and Forfeits decrease also reflects the construction slowdown as it pertains to code and sign violation fines.

Miscellaneous Revenues decreased because of lower Investment Pool Earnings.

Other Sources includes monies transferred from Fund Balance for FY 07-08.

Personnel Services increases are a result of 22 positions transferred from the General Fund offset by reduction in overtime for the Thursday and Saturday inspection schedules that were eliminated in FY 07-08.

The Operating Expense decrease represents reductions in Professional Services and in ITD Internal Service allocation offset by an increase in Building Rental (in-house).

Other Uses decreases are because of a lower interfund transfer out that dealt with a contribution to the General Fund for Engineering employees performing Building Inspection work in FY 06-07 offset by an increase in Indirect Cost.

CITY OF JACKSONVILLE, FLORIDA

15A – Environmental Protection Board Trust Fund

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Charges for Services					
Fines and Forfeits	360,605				
Miscellaneous Revenue					
Other Sources	195,546	16,420	25,000	8,580	52%
Total Revenues	556,151	16,420	25,000	8,580	52%
Expenditures					
Personnel Expense					
Operating Expense	50,880				
Capital Outlay					
Other Uses	16,420	16,420	25,000	8,580	52%
Total Expenditures	67,300	16,420	25,000	8,580	52%

The Environmental Protection Board Trust Fund was established by Ordinance 2001-1309-E to provide funding for the continuation of the Florida Yards and Neighborhoods Program at the Duval County Extension Office. The ordinance provided for funding the activity in the amount of \$16,420 for five years through fiscal year 2005-2006. Ordinance 2006-1310-E provided for the continuation of funding at \$25,000 to be transferred to the General Fund for the next 5 years beginning in FY 06-07 and continuing through FY 10-11. The fund has been budgeted at the existing level.

CITY OF JACKSONVILLE, FLORIDA

15B - Duval County Law Library

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Charges For Services	619,597	353,823	353,823	0	0%
Miscellaneous Revenue	39,490	19,000	19,000	0	0%
Other Sources	135,760	0	0		
Total Revenues	<u>794,847</u>	<u>372,823</u>	<u>372,823</u>	0	0%
Expenditures					
Personnel Services	273,600	162,367	174,321	11,954	7%
Operating Expense	42,411	27,264	30,644	3,380	12%
Capital Outlay	421,706	171,927	161,333	(10,594)	(6%)
Other Uses	17,581	11,265	6,525	(4,740)	(42%)
Total Expenditures	<u>755,298</u>	<u>372,823</u>	<u>372,823</u>	0	0%

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.

The Personnel increase is primarily due to a shift from part-time hours and corresponding dollars to one full time position.

Operating Expenses increased primarily because of additional travel and employee training.

Capital Outlay decreased because of a reduction of library materials.

Other Uses reflect a decreased Indirect Cost allocation.

CITY OF JACKSONVILLE, FLORIDA

15G – Veterinary Services

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Charges for Services	293,028	75,000	75,000	0	0%
Fines and Forfeits	2,706	4,500	4,500	0	0%
Miscellaneous Revenues	1,724	0	0		
Other Sources	46,334	0	0		
Total Revenues	343,792	79,500	79,500	0	0%
Expenditures					
Personnel Services	284,901	48,746	0	(48,746)	(100%)
Operating Expenses	107,003	30,754	79,500	48,746	159%
Total Expenditures	391,904	79,500	79,500	0	0%

The Veterinary Services Trust Fund provides funding for veterinary services and supplies for the animals sheltered at the 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.

There were no significant changes in revenues, but personnel expenditures were decreased because one FTE position and the funding will be paid out of the Animal Care and Control Trust Fund in FY 07-08. Expenditures for Operating Expenses increased due to authorized expenses for much needed medical equipment including an x-ray machine.

CITY OF JACKSONVILLE, FLORIDA

15L – Juvenile Alternative Program

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Fines and Forfeits	619,597	353,823	353,823	0	0%
Miscellaneous Revenue	10,882	0	15,123	15,123	100%
Other Sources	339,089	0	0		
Total Revenues	<u>969,568</u>	<u>353,823</u>	<u>368,946</u>	15,123	4%
Expenditures					
Operating Expense	282,286	270,408	267,369	(3,039)	(1%)
Grants and Aids	568,272	0	0		
Other Uses	0	83,415	101,577	18,162	22%
Total Expenditures	<u>850,558</u>	<u>353,823</u>	<u>368,946</u>	15,123	4%

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.

Revenue is expected to increase as a result of greater Investment Pool Earnings.

The increase in expenditures is a result of the creation of one position and the transfer of another position from Court Innovation (S/F15Q).

CITY OF JACKSONVILLE, FLORIDA

15Q – Court Innovations

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Charges for Services	619,597	353,823	353,823	0	0%
Fines and Forfeits					
Miscellaneous Revenue	(9,307)				
Other Sources	345,633				
Total Revenues	<u>955,923</u>	<u>353,823</u>	<u>353,823</u>	<u>0</u>	<u>0%</u>
Expenditures					
Personnel Expense	216,171	115,392	66,921	(48,471)	(42%)
Operating Expense	804,266	238,431	286,902	48,471	20%
Capital Outlay					
Other Uses					
Total Expenditures	<u>1,020,437</u>	<u>353,823</u>	<u>353,823</u>	<u>0</u>	<u>0%</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.

The decrease of \$48,471 is the result of the transfer of one position to Juvenile Alternative Program (S/F15L).

The increase in operating expense is in Contractual Services.

CITY OF JACKSONVILLE, FLORIDA

15R – Legal Aid

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Charges for Services	619,597	353,823	353,823	0	0%
Fines and Forfeits					
Miscellaneous Revenue	187				
Other Sources	400,000				
Total Revenues	<u>1,019,784</u>	<u>353,823</u>	<u>353,823</u>	<u>0</u>	<u>0%</u>
Expenditures					
Personnel Expense					
Operating Expense	1,062,838	353,823	353,823	0	0%
Capital Outlay					
Other Uses					
Total Expenditures	<u>1,062,838</u>	<u>353,823</u>	<u>353,823</u>	<u>0</u>	<u>0%</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 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.

Operating Expense funds are distributed to Jacksonville Area Legal Aid, Inc. The funds are to be spent on legal aid services throughout Duval County.

CITY OF JACKSONVILLE, FLORIDA

15S – Clerk of the Court Technology Recording Fees

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Charges for Services	1,122,756	2,763,632	2,653,897	(109,735)	(4%)
Fines and Forfeits					
Miscellaneous Revenue	(6,599)				
Other Sources					
Total Revenues	<u>1,116,157</u>	<u>2,763,632</u>	<u>2,653,897</u>	<u>(109,735)</u>	<u>(4%)</u>
Expenditures					
Personnel Expense					
Operating Expense	1,099,553	2,591,632	2,653,897	62,265	2%
Capital Outlay					
Other Uses		172,000		(172,000)	(100%)
Total Expenditures	<u>1,099,553</u>	<u>2,763,632</u>	<u>2,653,897</u>	<u>(109,735)</u>	<u>(4%)</u>

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, \$1.90 is set aside for the technology needs of the Clerk's court-related functions.

Charges for Services are expected to drop by 4% as a result of a slowdown in the housing market.

Operating Expenses reflect technology-related services utilized by the Clerk.

The decrease in Other Uses reflect the fact that there was no cash carryover for the new budget year.

CITY OF JACKSONVILLE, FLORIDA

15T – Court Cost Courthouse Trust Fund

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Charges for Services	4,086,958	2,620,062	2,722,235	102,173	4%
Miscellaneous Revenue	87,336	60,000	224,623	164,623	274%
Total Revenues	<u>4,174,294</u>	<u>2,680,062</u>	<u>2,946,858</u>	<u>266,796</u>	<u>10%</u>
Expenditures					
Operating Expense	469,589	1,143,747	1,269,999	126,252	11%
Capital Outlay	0	1	1	0	0%
Other Uses	0	1,536,314	1,676,858	140,544	9%
Total Expenditures	<u>469,589</u>	<u>2,680,062</u>	<u>2,946,858</u>	<u>266,796</u>	<u>10%</u>

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.

The increase in Charges for Services is based on the expected rise in non-criminal traffic infractions collected by the Clerk's Office.

Miscellaneous Revenue is expected to increase by \$164,623 as a result of higher Investment Pool Earnings.

The increase in operating expenses relates to departments that charge this sub-fund for maintenance and capital improvement with Court Facilities. The expenses are broken down as follows: Courts - \$690,928, Public Works - \$422,651 and State Attorney - \$156,421.

The increase in other uses is in Cash Carry-over.

CITY OF JACKSONVILLE, FLORIDA

15U – Recording Fees Technology

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Charges For Services	3,169,665	3,070,702	2,793,576	(277,126)	(9%)
Miscellaneous Revenue	69,039	55,000	136,710	81,710	149%
Other Sources	1,387,598	0	864,468	864,468	100%
Total Revenues	<u>4,626,302</u>	<u>3,125,702</u>	<u>3,794,754</u>	<u>669,052</u>	<u>21%</u>
Expenditures					
Operating Expense	1,545,007	2,151,471	2,727,160	575,689	27%
Capital Outlay	274,306	974,231	1,067,594	93,363	10%
Total Expenditures	<u>1,819,313</u>	<u>3,125,702</u>	<u>3,794,754</u>	<u>669,052</u>	<u>21%</u>

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.

Charges for Services are expected to decrease as a result in actual collections of the \$4 Recording Fee.

Miscellaneous Revenue is expected to increase as a result of greater Investment Pool Earnings.

An increase in other sources is from using fund balance to pay for various expenses from the departments.

The operating and capital expenses increased based on the increase in revenue. The costs are allocated to three departments based on a Memo of Understanding. The expenses are broken down as follows: Public Defender - \$454,107, State Attorney - \$ 1,419,216 and Circuit Court - \$1,921,431.

CITY OF JACKSONVILLE, FLORIDA

15V – Duval County Teen Court Programs Trust Fund

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Intergovernmental Revenue					
Fines and Forfeits	479,970	429,526	517,946	88,420	21%
Miscellaneous Revenue	1,601	0	17,594		FALSE
Other Sources		0	0		
Total Revenues	481,571	429,526	535,540	106,014	25%
Expenditures					
Personnel Expense					
Operating Expense	216,540	300,170	310,867	10,697	4%
Capital Outlay		0	5,000	5,000	100%
Other Uses	50,000	129,356	219,673	90,317	70%
Total Expenditures	266,540	429,526	535,540	106,014	25%

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.

Fines and Forfeits are expected to increase as a result of assessed court cost in the circuit and the county court on violations of state criminal statute, municipal/county ordinances and Chapter 316 of the Florida Statutes.

The increase in Miscellaneous Revenue is primarily attributable to higher Investment Pool Earnings.

Operating and Capital expenses are used to administer the Teen Court programs.

The other uses represents excess not specifically budgeted by the department. If needed, the department can request through a transfer that the funds be moved to budgeted line items.

CITY OF JACKSONVILLE, FLORIDA

171 - 911 Emergency User Fee

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Charges For Services	2,295,980	2,280,000	2,141,302	(138,698)	(6%)
Miscellaneous Revenue	16,771	25,640	15,587	(10,053)	(39%)
Other Sources	11,267				
Total Revenues	<u>2,324,018</u>	<u>2,305,640</u>	<u>2,156,889</u>	<u>(148,751)</u>	<u>(6%)</u>
Expenditures					
Personnel Expense	203,266	378,252	404,795	26,543	7%
Operating Expense	2,043,674	1,602,237	1,703,968	101,731	6%
Capital Outlay		150,000		(150,000)	(100%)
Other Uses		175,151	48,126	(127,025)	(73%)
Total Expenditures	<u>2,246,940</u>	<u>2,305,640</u>	<u>2,156,889</u>	<u>(148,751)</u>	<u>(6%)</u>

This special revenue fund provides for the maintenance and operation of the 9-1-1 Emergency Telephone System for Duval County, including ADA accessibility. It also provides for the administration and management of 9-1-1 funds within the parameters of Florida Statute 365.171.

The E-911 telephone user fees are proposed to remain at \$.44 per telephone customer per month. Based on the latest collections, the above revenues appear reasonable.

This fund reimburses 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.

The Charges for Services decrease is primarily due to more people using cell phones instead of land lines.

The Miscellaneous Revenue decrease is primarily due to the decrease in Investment Pool Earnings.

The Personnel Expense increase is primarily due to the increase in Part-time Salaries.

The Operating Expense increase is primarily due to an increase in Telephone and Telegraph for additional phones for the new Jacksonville Sheriff's Office Backup Communication Center at the Emergency Operations Center.

The Capital Outlay decrease is due to the Jacksonville Sheriff's Office not anticipating on purchasing equipment within this sub-fund during FY 07-08.

The Other Uses decrease is due to allocating fewer funds in contingency.

CITY OF JACKSONVILLE, FLORIDA

173 - 911 Emergency Wireless User Fee

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Charges For Services	8,488,070	2,343,000	2,633,296	290,296	12%
Miscellaneous Revenue	270,405				
Total Revenues	<u>8,758,475</u>	<u>2,343,000</u>	<u>2,633,296</u>	<u>290,296</u>	<u>12%</u>
Expenditures					
Operating Expense	2,670,343	2,095,911	2,622,368	526,457	25%
Other Uses	2,577,763	247,089	10,928	(236,161)	(96%)
Total Expenditures	<u>5,248,106</u>	<u>2,343,000</u>	<u>2,633,296</u>	<u>290,296</u>	<u>12%</u>

In June 1999, Florida Legislature passed the Wireless Emergency Communications Act (Fla. Statutes 365.172-174). The law required all wireless carriers operating in Florida to collect a \$0.50 monthly 911 fee per month per each service number. \$0.22 per service number is remitted to the counties. The wireless revenues are intended to be used to provide or improve the Public Safety Answering Pointe (PSAP) abilities to identify the location of 911 callers who are using wireless phones. It also provides for the administration and management of 911 funds within the parameters of Florida Statute 365.171.

The Charges for Services increase is due to the increase in the number of wireless subscribers, along with a change in the percentage of the fee the City receives from 44% to 67%.

The Operating Expense increase is primarily due to the increase in the Miscellaneous – Intradepartmental expenses.

The Other Uses decrease is due to a reduction in the contingency account.

CITY OF JACKSONVILLE, FLORIDA

181 – Tax Increment-Northeast Trust Fund

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Taxes	4,001,745	5,306,098	5,921,160	615,062	12%
Total Revenues	4,001,745	5,306,098	5,921,160	615,062	12%
Expenditures					
Operating Expenses	2,647,690	3,798,097	5,069,386	1,271,289	33%
Other Uses	1,361,967	1,508,001	851,774	(656,227)	(44%)
Total Expenditures	4,009,657	5,306,098	5,921,160	615,062	12%

This sub fund is funded from a portion of ad valorem property taxes within the Northeast Tax Increment District. Revenues were calculated using the approved millage rate of 8.48 mills. Funding increased due to higher assessment values within the tax increment district, and revenues are used as leverage in the forms of miscellaneous incentives, bonds, grants, and loans to finance businesses and related projects.

Operating expenses are increasing to fund several real estate acquisitions, the procurement of consultants, development infrastructure and to fund a Pedestrian walkway which was approved with the Downtown Implementation Plan. Other uses represent the amount of cash carry forward. However, in FY 08 operating expenses increased thus reducing the amount of cash available for transfer into fund balance.

CITY OF JACKSONVILLE, FLORIDA

182 - Tax Increment-Southside Trust Fund

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Taxes	1,158,488	1,625,211	2,094,492	469,281	29%
Miscellaneous Revenue	102,415				
Total Revenues	<u>1,260,903</u>	<u>1,625,211</u>	<u>2,094,492</u>	469,281	29%
Expenditures					
Operating Expense	231,775	346,377	1,497,067	1,150,690	332%
Other Uses	<u>1,029,128</u>	<u>1,278,834</u>	<u>597,425</u>	<u>(681,409)</u>	<u>(53%)</u>
Total Expenditures	<u>1,260,903</u>	<u>1,625,211</u>	<u>2,094,492</u>	469,281	29%

This sub fund is funded from a portion of ad valorem property taxes within the Northeast Tax Increment District. Revenues were calculated using the approved millage rate of 8.48 mills. Funding increased due to higher assessment values within the tax increment district.

Operating expenses are increasing to fund several real estate acquisitions, the procurement of consultants, development infrastructure and increased payments toward related business projects in the district. Other uses represent the amount of cash transferred into fund balance after operating expense payments. The amount of cash available for transfer into fund balance will be reduced significantly due to the addition of future projects.

CITY OF JACKSONVILLE, FLORIDA

184 - Jacksonville Beach Tax Increment Fund

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Taxes	3,076,232	3,851,840	4,220,191	368,351	10%
Total Revenues	3,076,232	3,851,840	4,220,191	368,351	10%
Expenditures					
Grants and Aids	3,076,232	3,851,840	4,220,191	368,351	10%
Total Expenditures	3,076,232	3,851,840	4,220,191	368,351	10%

This sub fund is funded from a portion of ad valorem property taxes within the Northeast Tax Increment District. Revenues were calculated using the approved millage rate of 8.48 mills. Funding increased due to higher assessment values within the tax increment district.

Operating expenses increased as a result of more revenues thus, larger grant payments will be made for related business projects in the district.

CITY OF JACKSONVILLE, FLORIDA

185 - Jacksonville International Airport Area Redevelopment Trust

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Taxes	3,115,725	3,490,210	6,112,860	2,622,650	75%
Miscellaneous Revenue	634,302	0	0		
Total Revenues	<u>3,750,027</u>	<u>3,490,210</u>	<u>6,112,860</u>	<u>2,622,650</u>	<u>75%</u>
Expenditures					
Operating Expense	331,674	280,042	694,000	413,958	148%
Other Uses	<u>2,226,551</u>	<u>3,210,168</u>	<u>5,418,860</u>	<u>2,208,692</u>	<u>69%</u>
Total Expenditures	<u>2,558,225</u>	<u>3,490,210</u>	<u>6,112,860</u>	<u>2,622,650</u>	<u>75%</u>

This sub fund is funded from a portion of ad valorem property taxes within the Northeast Tax Increment District. Revenues were calculated using the approved millage rate of 8.48 mills. Funding increased due to higher assessment values within the tax increment district.

Operating expenses are increasing to fund several real estate acquisitions, the procurement of consultants, development infrastructure and increased payments toward related business projects in the district. Other uses represent the amount of cash transferred into fund balance after operating expense payments. The amount of cash available for transfer into fund balance will be used to fund future projects in the tax increment district.

CITY OF JACKSONVILLE, FLORIDA

191 – Jacksonville Children’s Commission

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Intergovernmental Revenue	144,755	154,898	199,452	44,554	29%
Charges for Services	174,056	144,000	180,000	36,000	25%
Miscellaneous Revenue	168,128	124,840	151,355	26,515	21%
Other Sources	21,967,584	23,768,595	22,140,114	(1,628,481)	(7%)
Total Revenues	22,454,523	24,192,333	22,670,921	(1,521,412)	(6%)
Expenditures					
Personnel Expense	2,713,740	3,119,978	4,255,777	1,135,799	36%
Operating Expense	2,462,299	3,003,800	2,989,762	(14,038)	(0%)
Capital Outlay	9,539	43,500	71,290	27,790	64%
Grants and Aids	13,251,409	17,690,919	15,354,092	(2,336,827)	(13%)
Other Uses	3,147,501	334,136		(334,136)	(100%)
Total Expenditures	21,584,488	24,192,333	22,670,921	(1,521,412)	(6%)

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.

Intergovernmental Revenue increased primarily because of anticipated new income from a Voluntary Pre-Kindergarten Program being budgeted in FY 07-08.

Charges for Services were increased based on the evaluation of the history of actual parent fees received in FY 06-07.

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

Other Sources revenue was reduced because of a reduced contribution from General Fund.

Personnel Expense increased primarily because of a net increase of 16 positions.

Capital Outlay increased because of the purchase of office furniture and equipment for FY 07-08.

Grants and Aids decreased due to various reductions and eliminations in Children's Programs in FY 07-08.

Other Uses decreased due to no budgeting for contingency.

CITY OF JACKSONVILLE, FLORIDA

1A1 - Community Development

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Intergovernmental Revenue	3,097,777	6,953,851	6,931,490	(22,361)	(0%)
Miscellaneous Revenue	366,983				
Other Sources	75,000	75,000	312,491	237,491	317%
Total Revenues	<u>3,539,760</u>	<u>7,028,851</u>	<u>7,243,981</u>	<u>215,130</u>	<u>3%</u>
Expenditures					
Personnel Expense	750,831	893,557	743,236	(150,321)	(17%)
Operating Expense	244,354	312,002	633,580	321,578	103%
Capital Outlay	1,990	0	16,500	16,500	100%
Grants and Aids	1,394,734	2,739,301	2,818,880	79,579	3%
Other Uses	2,209,668	3,083,991	3,031,785	(52,206)	(2%)
Total Expenditures	<u>4,601,577</u>	<u>7,028,851</u>	<u>7,243,981</u>	<u>215,130</u>	<u>3%</u>

Subfund 1A1-Community Development Block Grant receives funding from the federal government which is used to help enhance the quality of life for low- and moderate-income citizens in the City of Jacksonville by eliminating slums and blight, by encouraging the development of viable urban communities and providing support for decent and affordable housing and creating a suitable living environment for all people.

In FY 07-08 the revenue for the Community Development Block grant was reduced by .03% as seen in the Intergovernmental Revenues.

Personnel Expenses decreased under the FY 07-08 reorganization.

Operating Expenses were increased due to rental costs for office space in the newly renovated Ed Ball City Building. In addition, funding levels were increased for use of stipends under the Adult Services Independent Living Program and Miscellaneous Services and Charges.

Capital Outlay funding will be used to furnish office space in the Ed Ball Building during FY 07-08.

The Grants and Aids funding represents support for additional programs and activities at several local non-profits.

CITY OF JACKSONVILLE, FLORIDA

1D1 - Huguenot Park Trust Fund

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Charges for Services	270,825	267,689	281,600	13,911	5%
Miscellaneous Revenue	36,510	19,500	19,500	0	0%
Other Sources	626,361	291,953	357,426	65,473	22%
Total Revenues	<u>933,696</u>	<u>579,142</u>	<u>658,526</u>	<u>79,384</u>	<u>14%</u>
Expenditures					
Personnel Expense	324,167	296,359	325,043	28,684	10%
Operating Expense	167,462	194,772	219,468	24,696	13%
Capital Outlay	261,351	0	0		
Other Uses	88,011	88,011	114,015	26,004	30%
Total Expenditures	<u>840,991</u>	<u>579,142</u>	<u>658,526</u>	<u>79,384</u>	<u>14%</u>

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.

The Charges for Services increase is due to historical data showing increased attendance.

The Other Sources increase is due to an increased subsidy transfer from Hanna Park.

Personnel Expense increase as the result of a Human Resources review of appointed positions and annual scheduled salary increases.

Operating Expense increase is due primarily to the allocation of Internal Services.

No outstanding capital projects were carried forward and no new funding was budgeted for FY07-08.

Other Uses increased due to increased indirect costs for the activity.

CITY OF JACKSONVILLE, FLORIDA

1D2 - Kathryn A. Hanna Park Improvement

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Charges for Services	1,230,314	1,244,178	1,253,586	9,408	1%
Miscellaneous Revenue	125,200	115,683	134,127	18,444	16%
Other Sources	313,779	25,201	272,850	247,649	983%
Total Revenues	<u>1,669,293</u>	<u>1,385,062</u>	<u>1,660,563</u>	<u>275,501</u>	<u>20%</u>
Expenditures					
Personnel Expense	507,784	602,782	640,268	37,486	6%
Operating Expense	418,349	439,937	485,402	45,465	10%
Capital Outlay	39,397	1	1	0	0%
Other Uses	50,389	342,342	534,892	192,550	56%
Total Expenditures	<u>1,015,919</u>	<u>1,385,062</u>	<u>1,660,563</u>	<u>275,501</u>	<u>20%</u>

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.

Charges for Services revenue includes park entrance fees, camper rentals and annual pass fees. The revenues are based on historical projections.

Miscellaneous Revenue is the result of a larger investment pool contribution in FY 07-08.

Other Sources revenue increased based on a larger transfer from fund balance to support the operations.

Personnel Expense represents Cost of Living adjustments and increases in the cost of employee benefits.

The Operating Expense increase is largely due to the addition of guard services to the park and increased credit card fees.

No outstanding capital projects were carried forward; no new funding was budgeted for FY06-07.

Other Uses represents the indirect cost for the park and the increased fund balance transfer to supplement Huguenot Park.

CITY OF JACKSONVILLE, FLORIDA

1D8 - Florida Boater Improvement Program

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Intergovernmental Revenue	69,982	73,500	73,500	0	0%
Charges for Services	1,959,494	200,000	200,000	0	0%
Total Revenues	<u>2,029,476</u>	<u>273,500</u>	<u>273,500</u>	0	0%
Expenditures					
Operating Expense	446,769	143,852	273,500	129,648	90%
Other Uses	<u>953,670</u>	<u>129,648</u>	<u>0</u>	<u>(129,648)</u>	<u>(100%)</u>
Total Expenditures	<u>1,400,439</u>	<u>273,500</u>	<u>273,500</u>	0	0%

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.

Intergovernmental Revenue is a transfer from Jacksonville Port Authority for the Manatee Study
Charges for Services are fees associated with motorboat registration.

Operating Expense increases are due to an increase in Miscellaneous Services & Charges, which will be used to provide maintenance and improvements to waterway access facilities, especially aging boat ramps and docks.

In Other Uses, there was no cash carryover in FY 07-08.

CITY OF JACKSONVILLE, FLORIDA

1DA - Cecil Field Commerce Center

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Charges for Services	17,057	25,714	26,485	771	3%
Miscellaneous Revenue	95,670	81,225	99,194	17,969	22%
Other Sources	1,619,178	1,850,503	1,790,355	(60,148)	(3%)
Total Revenues	<u>1,731,905</u>	<u>1,957,442</u>	<u>1,916,034</u>	<u>(41,408)</u>	<u>(2%)</u>
Expenditures					
Personnel Expense	471,602	528,857	541,733	12,876	2%
Operating Expense	1,218,979	1,366,134	1,299,801	(66,333)	(5%)
Capital Outlay	60,558	62,451	74,500	12,049	19%
Total Expenditures	<u>1,751,139</u>	<u>1,957,442</u>	<u>1,916,034</u>	<u>(41,408)</u>	<u>(2%)</u>

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

Charges for Services are composed of organized event charges and from pool lane rentals, softball and other specialty camp fees and athletic tournament fees.

Miscellaneous Revenue includes overtime reimbursement and investment pool earnings. The increase is based on estimates from historical data.

Other Sources represents a reduction in the Contribution from the General Fund.

Personnel Services costs increased by the net of the Cost of Living adjustment and the personnel lapse charge against the subfund. In addition, one position was eliminated, which was offset somewhat by an increase in part-time salaries because of the increase in minimum wage.

Operating Expenses decreased mainly due to a reduction in Miscellaneous Insurance as a result of a reduction in the property insurance premium, offset by an increase in PB Buildings Plant Renewal due to a 5-cent increase in the charge per square foot for facilities.

Capital Outlay represents funding for facility improvements (an electronic timekeeping and scoring system) for the Cecil Field pool system purchases.

CITY OF JACKSONVILLE, FLORIDA

1F4 - Beach Erosion-Local

Description	FY 05-06	FY 06-07	FY 07-08	Change	Percent Change
	Actual	Original Budget	Approved		
Revenues					
Intergovernmental Revenue	356,423				
Miscellaneous Revenue	1,621,170				
Other Sources	3,136,304	550,000	550,000	0	0%
Total Revenues	<u>5,113,897</u>	<u>550,000</u>	<u>550,000</u>	<u>0</u>	<u>0%</u>
Expenditures					
Operating Expenses	788				
Other Uses	164,450	550,000	550,000	0	0%
Total Expenditures	<u>165,238</u>	<u>550,000</u>	<u>550,000</u>	<u>0</u>	<u>0%</u>

The Beach Erosion-Local is a Local Cooperation Agreement between the Federal Government (Corps of Engineers) and the City, which provides for periodic renourishment of the County's beaches to maintain the design profile through the year 2026. The local share is 38.4% of total project cost with the Federal Government picking up 61.6% of project costs.

The state is not a party to the aforementioned agreement but has participated in the past in each phase of beach renourishment by providing a percentage of the "local share". Due to recent legislation and the view of State Representatives, the contribution for this project from the State in the future will be approximately 50%. Funding can be broken down 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%

Based on a payment that will be due to the Army Corps of Engineers in 2009 totaling \$2,880,910, a General Fund contribution of \$550,000 is required in fiscal year 2008 so that money will be available when due. Because the Army Corps of Engineers returned a significant portion of funds totaling \$1,319,502 to the City based on problems with the work performed in fiscal year 2003, the projection of the annual contribution of \$550,000 through 2008 will sufficiently allow the City to meet its contractual requirements.

CITY OF JACKSONVILLE, FLORIDA

1H2 – Animal Care & Control / Spay and Neuter Rebate Trust Fund

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
	1,378,55				
Charges for Services	4	567,000	567,000	0	0%
Fines & Forfeits	27,500	0	0		
Miscellaneous Revenue	19,410	0	0		
Other Sources	<u>28,427</u>	<u>0</u>	<u>5,431</u>	<u>5,431</u>	<u>100%</u>
	1,453,89				
Total Revenues	1	567,000	572,431	5,431	1%
Expenditures					
Personnel Expense	3,211	46,902	98,735	51,833	111%
	1,307,35				
Operating Expense	<u>7</u>	<u>520,098</u>	<u>473,696</u>	<u>(46,402)</u>	<u>(9%)</u>
	1,310,56				
Total Expenditures	8	567,000	572,431	5,431	1%

The Animal Care & Control Spay and Neuter Trust Fund provide funding for contract and staff veterinarians to provide 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.

There were no significant funding level changes except in the area of Operating Expenses. The reduction was based on decreases in authorized trust fund expenditures.

CITY OF JACKSONVILLE, FLORIDA

1H8 – Handicap Fines

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Fines and Forfeits	132,442				
Miscellaneous Revenue	4,941				
Other Sources	102,500	50,000		(50,000)	(100%)
Total Revenues	<u>239,883</u>	<u>50,000</u>	<u>0</u>	<u>(50,000)</u>	<u>(100%)</u>
Expenditures					
Operating Expense	59,396				
Capital Outlay	19,002				
Other Uses	52,500	50,000		(50,000)	(100%)
Total Expenditures	<u>130,898</u>	<u>50,000</u>	<u>0</u>	<u>(50,000)</u>	<u>(100%)</u>

The Handicap Fines Subfund was established through the Handicap Parking Bill (89-217-98). The fund collects monies as a result of parking fines from parking in handicap spaces. Ordinance 90-864-412 amended the Handicap Parking Bill and provided for the distribution of fines as 70% to the Handicap Parking account and the remaining 30% to Police and Fire Pension Fund.

All monies placed into the Handicap Parking account are appropriated by the City Council prior to being spent, but do not lapse at the end of any fiscal year. The monies in the account are to be expended only to improve accessibility and equal opportunity to qualified physically disabled persons in the county and to provide funds to conduct public awareness programs in the county concerning physically disabled persons.

No funds were budgeted in FY 07-08.

CITY OF JACKSONVILLE, FLORIDA

1HA – Driver Education Safety Trust Fund

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Charges for Services	1,711,678	500,000	500,000	0	0%
Fines and Forfeits					
Miscellaneous Revenue	12,534				
Other Sources			50,000	50,000	100%
Total Revenues	1,724,212	500,000	550,000	50,000	10%
Expenditures					
Personnel Expense					
Operating Expense					
Capital Outlay					
Other Uses	1,480,000	500,000	550,000	50,000	10%
Total Expenditures	1,480,000	500,000	550,000	50,000	10%

The Driver Education Safety Trust Fund was authorized by Ordinance 2002-1165-E, and was new in fiscal year 2004-2005. 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.

The expenditures budgeted are managed by the Duval County School System.

Charges for Services represent the anticipated revenue from fines and forfeitures.
Other Sources represent a transfer from the fund's fund balance.

Other Sources reflects increased support to Driver Education Safety Programs and was funded by use of available fund balance in FY 07-08.

Other Uses is the expenditure to support the Driver Education Safety Program and reflects the increase support by the use of available fund balance.

CITY OF JACKSONVILLE, FLORIDA

1J1 – Choose Life Trust Fund

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Miscellaneous Revenue	255,768	47,000	47,000	0	0%
Total Revenues	255,768	47,000	47,000	0	0%
Expenditures					
Other Uses	202,877	47,000	47,000	0	0%
Total Expenditures	202,877	47,000	47,000	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.

CITY OF JACKSONVILLE, FLORIDA

1N1 – Housing Services

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Intergovernmental Revenue		856,330	1,554,604	698,274	82%
Other Sources	2,499,253	3,305,344	3,249,357	(55,987)	(2%)
Total Revenues	2,499,253	4,161,674	4,803,961	642,287	15%
Expenditures					
Personnel Expense	1,804,870	1,270,855	1,250,010	(20,845)	(2%)
Operating Expense	808,943	671,268	475,081	(196,187)	(29%)
Capital Outlay	6,219				
Grants and Aids	2,278,802	42,315	42,315	0	0%
Other Uses	(912,825)	2,177,236	3,036,555	859,319	39%
Total Expenditures	3,986,009	4,161,674	4,803,961	642,287	15%

The Housing Services subfund helps to enhance the quality of life for low- and moderate-income citizens in the City of Jacksonville by using U.S. Department of Housing and Urban Development funds through the CDBG, Home Investment Partnership Program and state funds provided through the State of Florida Housing Initiatives Programs.

Intergovernmental Revenue monies consist of a transfer from the Jacksonville Housing Finance Authority to fund overhead expenses and funding from the Federal Government.

The Other Uses revenue decreased because the HOME investment fund revenues are lower for FY 07-08 thus, the transfer of revenue from the trust fund into subfund 1N1 was reduced.

CITY OF JACKSONVILLE, FLORIDA

1N4 - Housing Opportunities for Persons with AIDS

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Charges for Services					
Intergovernmental Revenue	1,448,990	1,587,000	1,630,000	43,000	3%
Miscellaneous Revenue					
Other Sources	10,414	13,951	13,951	0	0%
Total Revenues	<u>1,459,404</u>	<u>1,600,951</u>	<u>1,643,951</u>	<u>43,000</u>	<u>3%</u>
Expenditures					
Personnel Expense	10,415	52,039	52,861	822	2%
Operating Expense			210	210	100%
Grants and Aids	1,410,827	1,548,912	1,590,880	41,968	3%
Other Uses	38,164				
Total Expenditures	<u>1,459,406</u>	<u>1,600,951</u>	<u>1,643,951</u>	<u>43,000</u>	<u>3%</u>

The Housing Opportunities for Persons with AIDS or HOPWA is a grant administered by the Jacksonville Housing Department. This grant provides housing assistance and services for HIV positive and AIDS infected low-income individuals and their families.

Intergovernmental Revenue is an amount determined and administered by the HUD.

Other Sources consists of a transfer in from the State Housing Initiative Partnership (SHIP) to cover the program manager's salary.

CITY OF JACKSONVILLE, FLORIDA

1N5 - Home Investment Program

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Charges for Services					
Intergovernmental Revenue	324,327	3,490,566	3,453,734	(36,832)	(1%)
Miscellaneous Revenue					
Other Sources	51,323				
Total Revenues	<u>375,650</u>	<u>3,490,566</u>	<u>3,453,734</u>	<u>(36,832)</u>	<u>(1%)</u>
Expenditures					
Personnel Expense	6,302	198,993	195,918	(3,075)	(2%)
Operating Expense	6,643	69,237	83,455	14,218	21%
Capital Outlay	426				
Grants and Aids	620,095	2,407,570	675,675	(1,731,895)	(72%)
Other Uses	(226,260)	814,766	2,498,686	1,683,920	207%
Total Expenditures	<u>407,206</u>	<u>3,490,566</u>	<u>3,453,734</u>	<u>(36,832)</u>	<u>(1%)</u>

The Home Investment Program subfund provides a variety of housing services to low and moderate-income residents through loans and grants.

Intergovernmental Revenue represents funding from the US Department of Housing and Urban Development (HUD).

Expenses for Operating were reduced because of a decrease in amounts due for office space rental which was attributed to the move of the Housing Department from the Police and Fire Pension Building to that of the city owned Ed Ball Building.

Grants and Aids received a significant reduction because the department determined monies were best utilized for Community Housing Development Organizations that have a vested interest in several community properties. All other eligible recipients will receive loans in FY 07-08.

Other Uses increased due to a boost in loans to the eligible recipients who did not receive grants and aids this fiscal year.

CITY OF JACKSONVILLE, FLORIDA

1N6 - HUD Miscellaneous Grants

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Intergovernmental Revenue	294,524	297,860	299,911	2,051	1%
Miscellaneous Revenue					
Total Revenues	<u>294,524</u>	<u>297,860</u>	<u>299,911</u>	<u>2,051</u>	<u>1%</u>
Expenditures					
Grants and Aids	<u>294,524</u>	<u>297,860</u>	<u>299,911</u>	<u>2,051</u>	<u>1%</u>
Total Expenditures	<u>294,524</u>	<u>297,860</u>	<u>299,911</u>	<u>2,051</u>	<u>1%</u>

This subfund houses the funding for the Emergency Shelter Grants Program. This grant program is designed to help improve the quality of existing emergency shelters for the homeless, to help meet the cost of operating emergency shelters and to provide certain essential social services to homeless individuals and families and is administered by the Jacksonville Housing Department.

Intergovernmental Revenue represents funding from the US Department of Housing and Urban Development.

Grants and Aids funding is provided to the I.M. Sulzbacher Center for the Homeless to assist them with operational and service delivery costs.

CITY OF JACKSONVILLE, FLORIDA

1N7 – State Housing Initiative Partnership (SHIP)

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Charges for Services					
Intergovernmental Revenue	6,284,791	7,960,099		(7,960,099)	(100%)
Miscellaneous Revenue	123,828				
Other Sources					
Total Revenues	<u>6,408,619</u>	<u>7,960,099</u>	<u>0</u>	<u>(7,960,099)</u>	<u>(100%)</u>
Expenditures					
Personnel Expense	1,615	195,931		(195,931)	(100%)
Operating Expense	3,617,790	7,299,703		(7,299,703)	(100%)
Capital Outlay	1,499				
Grants and Aids					
Other Uses	551,245	464,465		(464,465)	(100%)
Total Expenditures	<u>4,172,149</u>	<u>7,960,099</u>	<u>0</u>	<u>(7,960,099)</u>	<u>(100%)</u>

This subfund administers the SHIP grant from the State of Florida. The SHIP grant provides funds to local governments as an incentive to create partnerships that produce and preserve affordable homeownership and multifamily housing. The program was designed to serve very low, low and moderate income families. SHIP dollars may be used to fund emergency repairs, new construction, rehabilitation, down payment and closing cost assistance, impact fees, construction and gap financing, mortgage buy-downs, acquisition of property for affordable housing, matching dollars for federal housing grants and programs, and homeownership counseling.

All revenue and expenses for subfund 1N7 will not be budgeted for fiscal year 2007-2008 with the normal budget process. Funding will be available during the year and the department will authorize and use those funds through a budget transfer as grants are received.

CITY OF JACKSONVILLE, FLORIDA

1Q1 – Emergency Contingency

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Miscellaneous Revenue	57,000				
Other Sources	40,000,000	40,000,000	40,000,000	0	0%
Total Revenues	40,057,000	40,000,000	40,000,000	0	0%
Expenditures					
Other Uses		40,000,000	40,000,000	0	0%
Total Expenditures	0	40,000,000	40,000,000	0	0%

Established as part of the FY 05-06 budget ordinance (Ord No. 2005-877-E) and effectively eliminated as part of the FY 07-08 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 in FY 05-06 into this Special Revenue fund. During the budget process in FY 07-08 the city’s Comptroller decided that the funding should be moved into a General Fund versus a Special Revenue fund since there are technically no restrictions on its use. To accomplish this budget entries were create to facilitate this movement of money. A new subfund was established under the general funds (subfund 018).

Other Sources represents a transfer from the 1Q1 fund balance which is then transferred out in Other Uses to the newly established subfund 018.



Enterprise Funds account for activities that provide services to the general public on a user-charge basis, and that are generally intended to be self-supporting through such charges.

Enterprise activities are often comparable to private enterprise operations in terms of both the nature of services provided and the corresponding rate structures.

CITY OF JACKSONVILLE, FLORIDA

ENTERPRISE FUNDS Summary of Subfunds

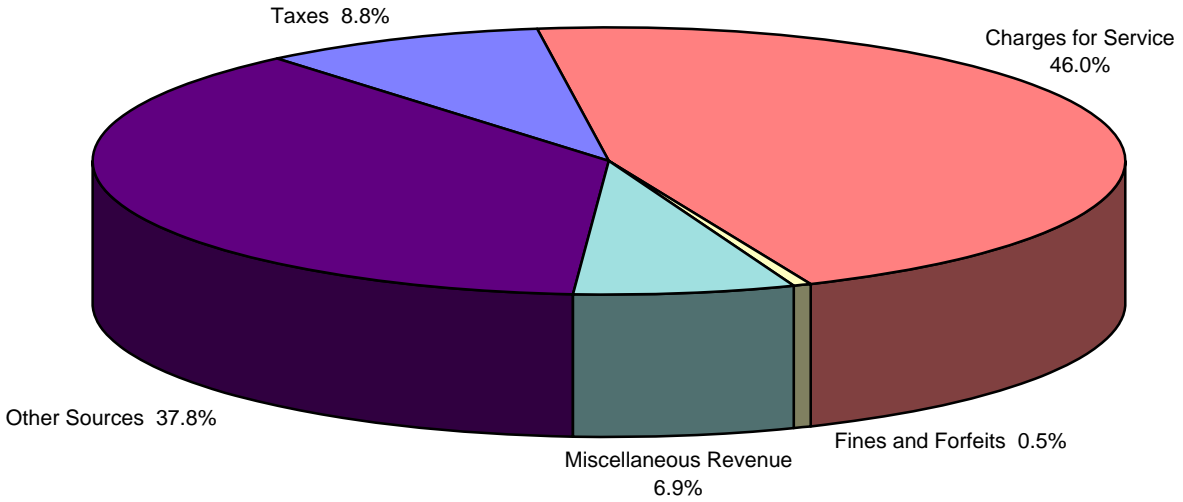
S/F	Description	Personnel Services	Operating Expenses	Capital Outlay	Debt Service	Other Uses	2007-2008 Budgeted
411	Public Parking System	2,425,974	875,367	1		1,801,776	5,103,118
412	Parking Garage Revenue		501,918		3,240,419	49,659	3,791,996
431	Motor Vehicle Inspection	339,125	69,276			35,144	443,545
441	Solid Waste Disposal	5,827,164	63,593,107	2	5,603,401	216,573	75,240,247
442	Contamination Assessment		998,465				998,465
443	Landfill Closure	289,425	7,730,275	2			8,019,702
445	Solid Waste Facilities Mitigation					242,408	242,408
446	Solid Waste Class 3 Mitigation					263,359	263,359
44F	Solid Waste Pollution Remediation			4,250,000			4,250,000
461	Stormwater Services					5,739,309	5,739,309
4A1	Alltel Stadium - Events	1,913,352	9,375,331		11,456,281	1,951,100	24,696,064
4B1	Memorial Arena - Events	1,682,115	6,399,813			291,552	8,373,480
4C1	Baseball Stadium - Events	212,220	1,008,079				1,220,299
4D1	Performing Arts - Events	776,152	2,653,598				3,429,750
4E1	Convention Center - Events	1,276,870	1,954,641		3,372,450	863,058	7,467,019
4F1	Equestrian Center - Events	400,070	1,023,112				1,423,182
Total Enterprise Funds		15,142,467	96,182,982	4,250,005	23,672,551	11,453,938	150,701,943

Note: Transfers for debt interest and principle have been moved from Other Uses into Debt Service to more clearly show cost of borrowing

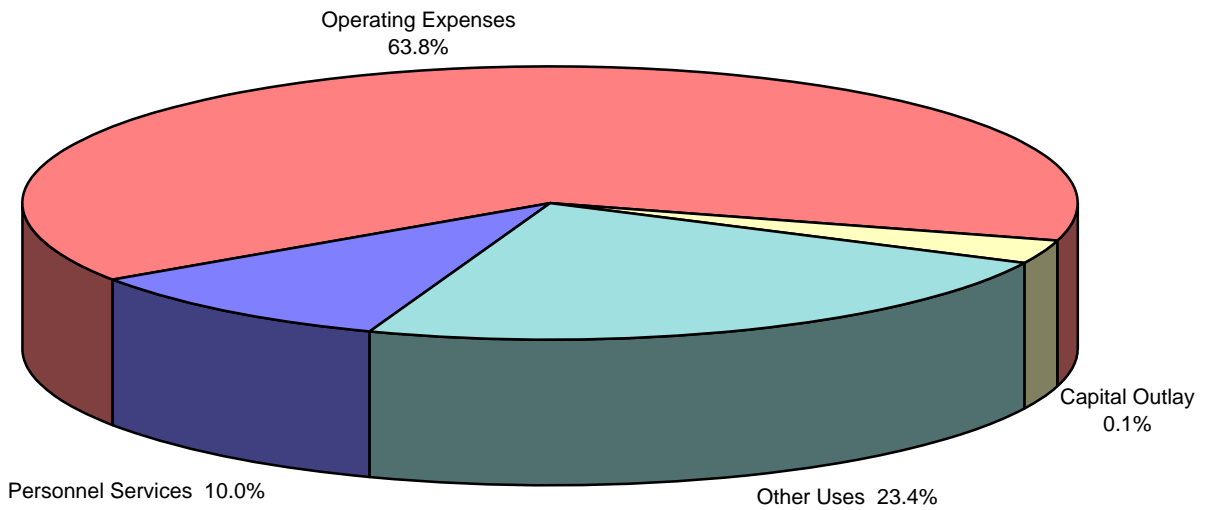
CITY OF JACKSONVILLE, FLORIDA

ENTERPRISE FUNDS

REVENUE SOURCES



EXPENDITURES BY CATEGORY



CITY OF JACKSONVILLE, FLORIDA

411 – Public Parking System

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Charges For Services	2,683,675	2,264,617	2,533,618	269,001	12%
Fines and Forfeits	18	800,000	700,000	(100,000)	(13%)
Miscellaneous Revenue	51,217	46,093	47,456	1,363	3%
Other Sources	1,922,579	1,790,498	1,822,044	31,546	2%
Total Revenues	4,657,489	4,901,208	5,103,118	201,910	4%
Expenditures					
Personnel Expense	1,547,485	1,804,834	2,425,974	621,140	34%
Operating Expense	1,219,345	798,769	875,367	76,598	10%
Capital Outlay	5,483	1	1	0	0%
Other Uses	1,036,515	2,297,604	1,801,776	(495,828)	(22%)
Total Expenditures	3,808,828	4,901,208	5,103,118	201,910	4%

The Public Parking System subfund accounts for the revenues and expenditures of the city owned and maintained parking lot facilities. Parking fees both daily and monthly are tracked. Fines from violations are not recognized in this area; they reside in the General Fund.

Charges for Services revenues include late fees, parking fines, daily and monthly parking space fees and a 40% collection fee used to subsidize a collection agency for late fines. Revenues increased based on the current volume levels of traffic and collections for the division.

Other Sources reflects increases from the General Fund contributions.

Personnel Expense went up significantly based on higher costs associated with Workers' Compensation Insurance.

Other Uses reflects a transfer out to Subfund 412 to pay for debt service.

CITY OF JACKSONVILLE, FLORIDA

412 – Public Garage Revenue

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Charges for Services	1,333,491	2,009,761	2,067,261	57,500	3%
Miscellaneous Revenue	(8,292)	0	0		
Other Sources	671,554	1,986,664	1,724,735	(261,929)	(13%)
Total Revenues	<u>1,996,753</u>	<u>3,996,425</u>	<u>3,791,996</u>	<u>(204,429)</u>	<u>(5%)</u>
Expenditures					
Personnel Expense	(9,069)	0	0		
Operating Expense	30,621	492,951	501,918	8,967	2%
Capital Outlay	0	0	0		
Other Uses	999,999	3,503,474	3,290,078	(213,396)	(6%)
Total Expenditures	<u>1,021,551</u>	<u>3,996,425</u>	<u>3,791,996</u>	<u>(204,429)</u>	<u>(5%)</u>

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. In addition, the money is utilized toward funding debt service from Parking and Excise Tax Revenue (ETR) bonds.

Other Sources includes revenues received from a transfer from subfund 411 for debt service costs. The net amount of the subsidy decreased because operating expenditures were reduced and there was a slight increase in parking garage fee revenues.

Other Uses decreased because of new cost estimates for Indirect Costs that lowered needed expenditures.

CITY OF JACKSONVILLE, FLORIDA

431 - Motor Vehicle Inspection

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Charges For Services	442,157	476,481	440,481	(36,000)	(8%)
Miscellaneous Revenue	2,829	3,064	3,064	0	0%
Other Sources	9,324	0	0		
Total Revenues	<u>454,310</u>	<u>479,545</u>	<u>443,545</u>	<u>(36,000)</u>	<u>(8%)</u>
Expenditures					
Personnel Expense	297,843	324,501	339,125	14,624	5%
Operating Expense	54,539	113,608	69,276	(44,332)	(39%)
Capital Outlay	0	0	0		
Other Uses	41,436	41,436	35,144	(6,292)	(15%)
Total Expenditures	<u>393,818</u>	<u>479,545</u>	<u>443,545</u>	<u>(36,000)</u>	<u>(8%)</u>

Motor Vehicle Inspection accounts for the Motor Vehicle Inspection activity of the Parking Division. It is responsible for the funds associated with inspection of school buses, city vehicles, vehicles for hire, and speedway safety under Chapter 426 of the Jacksonville Ordinance Code.

Charges for Services revenue increases are due to minor increases in Inspection Revenues.

Expenditures overall were reduced for the subfund. The most significant decreases came from Operating Expenses where charges were reduced in Miscellaneous Services and Charges.

CITY OF JACKSONVILLE, FLORIDA

441 - Solid Waste Disposal

Description	FY 05-06	FY 06-07	FY 07-08	Change	Percent Change
	Actual	Original Budget	Approved		
Revenues					
Charges for Services	39,854,322	35,882,964	41,194,766	5,311,802	15%
Intergovernmental Revenue					
Miscellaneous Revenue	1,944,164	1,879,103	2,315,911	436,808	23%
Other Sources	28,601,411	29,515,607	31,729,570	2,213,963	8%
Total Revenues	70,399,897	67,277,674	75,240,247	7,962,573	12%
Expenditures					
Personnel Expense	5,263,209	5,764,243	5,827,164	62,921	1%
Operating Expense	54,715,545	56,146,265	63,593,107	7,446,842	13%
Capital Outlay		2	2	0	0%
Other Uses	5,180,417	5,367,164	5,819,974	452,810	8%
Total Expenditures	65,159,171	67,277,674	75,240,247	7,962,573	12%

This sub fund accounts for solid waste disposal operations, including collection of household and commercial waste and yard debris, and disposal activities, primarily at Trail Ridge Landfill.

The increase in Charges for Services is primarily the introduction of a Solid Waste User fee. Increases in the Solid Waste Disposal Fee and Solid Waste Franchise Fee are offset somewhat by a decrease in City Dept Solid Waste Disposal fees.

The increase in Miscellaneous Revenue is due to greater investment pool earnings.

Other Sources revenue is due to the general fund contribution for solid waste collection. The increase is primarily due to contract hauler costs for Garage/Recycling.

The change in Personnel Expenses is a result of six positions moving to Central Operations, two positions moving to the Ash Site activity within the General Fund and the transfer of two positions from Housing and Neighborhoods (General Fund) and an increase in Overtime offset by decreases in the salary lapse and the pension contribution.

The Operating Expenses increase is primarily due to the increase in Contract Cost for Garbage/Recycling, increase hauling costs associated with the new yard waste contract, extraordinary fuel costs and changes in internal service charges.

The increase in Other Uses is due to changes in indirect costs and supervision allocations.

CITY OF JACKSONVILLE, FLORIDA

442 - Contamination Assessments

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Charges for Services	374,001	328,040	314,236	(13,804)	(4%)
Miscellaneous Revenue	61,611	89,760	80,582	(9,178)	(10%)
Other Sources	300,000	999,284	603,647	(395,637)	(40%)
Total Revenues	<u>735,612</u>	<u>1,417,084</u>	<u>998,465</u>	<u>(418,619)</u>	<u>(30%)</u>
Expenditures					
Operating Expense	<u>563,075</u>	<u>1,417,084</u>	<u>998,465</u>	<u>(418,619)</u>	<u>(30%)</u>
Total Expenditures	<u>563,075</u>	<u>1,417,084</u>	<u>998,465</u>	<u>(418,619)</u>	<u>(30%)</u>

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 contaminates found at approximately fifty closed landfill sites.

Charges for Services decreased due to the estimated decrease in tons.

The decrease in Miscellaneous Revenue is due to the projected decrease in Investment Pool earnings.

Other Sources decrease is attributable to the reduction in a transfer from retained earnings.

The decrease in Operating Expense is primarily due to the decrease in Professional Services for assessment/remediation services.

CITY OF JACKSONVILLE, FLORIDA

443 - Landfill Closure

Description	FY 05-06	FY 06-07	FY 07-08	Change	Percent Change
	Actual	Original Budget	Approved		
Revenues					
Charges for Services	3,085,539	2,706,329	2,592,450	(113,879)	(4%)
Miscellaneous Revenue	1,429,406	657,795		(657,795)	(100%)
Other Sources	5,512,565	5,816,761	5,427,252	(389,509)	(7%)
Total Revenues	<u>10,027,510</u>	<u>9,180,885</u>	<u>8,019,702</u>	<u>(1,161,183)</u>	<u>(13%)</u>
Expenditures					
Personnel Expense	232,984	305,439	289,425	(16,014)	(5%)
Operating Expense	(849,005)	6,641,995	7,730,275	1,088,280	16%
Capital Outlay		2	2	0	0%
Other Uses		2,233,449		(2,233,449)	(100%)
Total Expenditures	<u>(616,021)</u>	<u>9,180,885</u>	<u>8,019,702</u>	<u>(1,161,183)</u>	<u>(13%)</u>

This sub fund was established to provide for the closure and post closure costs of North, East and Trail Ridge landfills. A Resource Recovery Fee of \$1.98 on each ton of solid waste deposited in Duval County landfills is collected by the City and outside vendors and deposited into this fund.

Charges for Services decreased due to the estimated decrease in tons.

The decrease in Miscellaneous Revenue is due to the projected decrease in Investment Pool earnings.

Other Sources decrease is attributable to the reduction in a transfer from retained earnings.

The Personnel Expense decrease is mainly attributable changes in employee benefits costs.

The increase in Operating Expenses is primarily due to costs of landfill closure activities at the Trail Ridge landfills.

Other Uses decreased because the cash carryover to offset future closing costs was not budgeted in FY 2007-2008.

CITY OF JACKSONVILLE, FLORIDA

445 - Facility Mitigation-Class I Landfills

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Charges for Services	493,399	433,788	210,458	(223,330)	(51%)
Miscellaneous Revenue	31,971	38,389	31,950	(6,439)	(17%)
Other Sources	68,528				
Total Revenues	<u>593,898</u>	<u>472,177</u>	<u>242,408</u>	<u>(229,769)</u>	<u>(49%)</u>
Expenditures					
Operating Expenditures					
Capital Outlay	80,451				
Other Uses	46,414	472,177	242,408	(229,769)	(49%)
Total Expenditures	<u>126,865</u>	<u>472,177</u>	<u>242,408</u>	<u>(229,769)</u>	<u>(49%)</u>

This sub fund was established to mitigate concerns in areas surrounding Class I landfills. Resource Recovery Fees are generated by a \$0.25 surcharge per Class I tons processed at the Trail Ridge Landfill. Mitigation projects are determined pursuant to Municipal Code Section 380.403.

The decrease in Charges for Services is due to the estimated decrease in Class I tonnage. Miscellaneous Revenue decreased due to the projected decrease in Investment Pool Earnings.

The Other Uses decrease is due to the decrease in revenues, which are placed in reserve, pending future ordinances approving appropriations for mitigation expenditures in accordance with the requirements of Chapter 380, Part 4.

CITY OF JACKSONVILLE, FLORIDA

446 - Facility Mitigation-Class III Landfills

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Charges for Services	285,770	249,629	223,743	(25,886)	(10%)
Miscellaneous Revenue	35,244	46,261	39,616	(6,645)	(14%)
Other Sources	250,299				
Total Revenues	571,313	295,890	263,359	(32,531)	(11%)
Expenditures					
Capital Outlay	2				
Other Uses	39,838	295,890	263,359	(32,531)	(11%)
Total Expenditures	39,840	295,890	263,359	(32,531)	(11%)

This sub fund was established to mitigate concerns in areas surrounding Class III landfills. Resource Recovery Fees are generated by a \$0.50 surcharge per Class III ton processed at landfills. Mitigation projects are determined pursuant to Municipal Code Section 380.403.

The Charges for Services decrease is due to the estimated decrease in tonnage.

The decrease in Miscellaneous Revenue is due to the projected decrease in Investment Pool Earnings.

The decrease in Other Uses represents the projected revenues placed in reserve pending future ordinances approving appropriations for landfill mitigation expenditures that meet Chapter 380, Part 4 requirements.

CITY OF JACKSONVILLE, FLORIDA

451 - Mayport Ferry

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY07-08 Approved	Change	Percent Change
Revenues					
Miscellaneous Revenue	(4,788)				
Other Sources	969,470	738,060		(738,060)	(100%)
Total Revenues	964,682	738,060	0	(738,060)	(100%)
Expenditures					
Operating Expense	755,093	593,060		(593,060)	(100%)
Capital Outlay	129,822	145,000		(145,000)	(100%)
Total Expenditures	884,915	738,060	0	(738,060)	(100%)

The City of Jacksonville transferred ownership and operation of the Mayport Ferry to the Jacksonville Port Authority effective October 1, 2007.

CITY OF JACKSONVILLE, FLORIDA

4A1 – Jacksonville Municipal Stadium

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Taxes		7,233,873	7,843,133	609,260	8%
Charges for Services		4,890,046	4,158,057	(731,989)	(15%)
Miscellaneous Revenue		2,633,173	2,610,438	(22,735)	(1%)
Other Sources		10,214,507	10,084,436	(130,071)	(1%)
Total Revenues	0	24,971,599	24,696,064	(275,535)	(1%)
Expenditures					
Personnel Expense		1,807,892	1,913,352	105,460	6%
Operating Expense		9,752,311	9,375,331	(376,980)	(4%)
Capital Outlay					
Other Uses		13,411,396	13,407,381	(4,015)	(0%)
Total Expenditures	0	24,971,599	24,696,064	(275,535)	(1%)

This sub fund was created by Ordinance Number 2006-788-E to identify the revenues and expenditures for the Jacksonville Municipal Stadium formerly Alltel Stadium. This facility is managed by Spectator Management Group (SMG) and the budget is set up to mirror the accounts of the City. This change allows for clear identification of all funding sources and associated costs for each venue to fully capture results of operations.

Revenue for FY 07-08 had a net decrease of \$ 275,535. Tax revenue is generated from the tourist development tax and state sales tax rebate. Funding is primarily used for facility improvements and debt service. Charges for Services includes revenues from NFL ticket surcharges which should net \$1,816,038 with the remaining funds generated from other ticket surcharges, parking fees and contractual agreements with event vendors. Miscellaneous Revenues represent rental charges for the facility, revenues generated by concession sales, and air space rentals. Other Sources represents transfers from retained earnings and the general fund contribution to support operations of the venue.

Expenditures for the facility did not have significant changes. Personnel expenses are paid by SMG with Operating, Capital and Other Use expenses funded by the City. There were decreases in operational expenses due to a reduction for the Gator Bowl Game and the FSU/Alabama game which was a one time event. Other Uses represents the interest and principal for debt service and projections were slightly lower for FY 07-08

CITY OF JACKSONVILLE, FLORIDA

4B1 - Memorial Arena

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Charges for Services		4,962,037	5,645,792	683,755	14%
Fines and Forfeits					
Miscellaneous Revenue		2,686,803	2,727,688	40,885	2%
Other Sources		637,756		(637,756)	(100%)
Total Revenues	<u>0</u>	<u>8,286,596</u>	<u>8,373,480</u>	<u>86,884</u>	<u>1%</u>
Expenditures					
Personnel Expense		1,642,795	1,682,115	39,320	2%
Operating Expense		6,643,801	6,399,813	(243,988)	(4%)
Capital Outlay					
Other Uses			291,552	291,552	100%
Total Expenditures	<u>0</u>	<u>8,286,596</u>	<u>8,373,480</u>	<u>86,884</u>	<u>1%</u>

This sub fund was created by Ordinance Number 2006-788-E to identify the revenues and expenditures for the Jacksonville Memorial Arena. This facility is managed by Spectator Management Group (SMG) and the budget is set up to mirror the accounts of the City. This change allows for clear identification of all funding sources and associated costs for each venue to fully capture results of operations.

Revenue for FY 07-08 is generated through the ticket surcharges assessed for 83 events this year. Funding is primarily used for facility improvements and debt service. Charges for Services includes revenues generated from other ticket surcharges, rental fees, parking fees and contractual agreements with event vendors. Miscellaneous Revenues represent rental charges for the facility, which slightly decreased this year due to the NCAA basketball game not being played in Jacksonville.

Expenditures for the facility did not have major significant changes. Personnel expenses are paid by SMG with Operating, Capital and Other Use expenses funded by the City. There were decreases in operational expenses due to a reduction for the NCAA game which was a one time event.

CITY OF JACKSONVILLE, FLORIDA

4C1 - Baseball Stadium

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Charges for Services		360,697	566,129	205,432	57%
Fines and Forfeits					
Miscellaneous Revenue		130,500	140,904	10,404	8%
Other Sources		721,365	513,266	(208,099)	(29%)
Total Revenues	0	1,212,562	1,220,299	7,737	1%
Expenditures					
Personnel Expense		209,739	212,220	2,481	1%
Operating Expense		1,002,823	1,008,079	5,256	1%
Capital Outlay					
Other Uses					
Total Expenditures	0	1,212,562	1,220,299	7,737	1%

This sub fund was created by Ordinance Number 2006-788-E to identify the revenues and expenditures for the Jacksonville Baseball Stadium. This facility is managed by Spectator Management Group (SMG) and the budget is set up to mirror the accounts of the City. This change allows for clear identification of all funding sources and associated costs for each venue to fully capture results of operations.

Revenue for FY 07-08 will be generated from an estimate of 82 events. Revenues are produced from other ticket surcharges, parking fees and contractual agreements with event vendors.

Charges for Services increased based on Facility Fees and Rental of City Facilities rising for the year.

Other Sources represent the General Fund subsidy received by the venue. It decreased in correlation to the increase in revenues generated from additional events in FY 07-08.

Expenditures for the facility did not have major significant changes. Personnel expenses are paid by SMG with Operating, Capital and Other Use expenses funded by the City.

CITY OF JACKSONVILLE, FLORIDA

4D1 - Performing Arts

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Charges for Services		1,783,922	2,424,318	640,396	36%
Fines and Forfeits					
Miscellaneous Revenue		741,901	709,219	(32,682)	(4%)
Other Sources		744,631	296,213	(448,418)	(60%)
Total Revenues	0	3,270,454	3,429,750	159,296	5%
Expenditures					
Personnel Expense		784,061	776,152	(7,909)	(1%)
Operating Expense		2,486,393	2,653,598	167,205	7%
Capital Outlay					
Other Uses					
Total Expenditures	0	3,270,454	3,429,750	159,296	5%

This sub fund was created by Ordinance Number 2006-788-E to identify the revenues and expenditures for the Times Union Center of the Performing Arts. This facility is managed by Spectator Management Group (SMG) and the budget is set up to mirror the accounts of the City. This change allows for clear identification of all funding sources and associated costs for each venue to fully capture results of operations.

Charges for Services includes revenues from the ticket surcharges of 385 budgeted events with the remaining funds generated from other ticket surcharges, parking fees and contractual agreements with event vendors. Miscellaneous Revenues represent rental charges for the facility, revenues generated by concession sales, and interest income. Other Sources represents transfers from retained earnings and it was reduced in FY 07-08 because additional monies were not needed to subsidize operations.

Expenditures for the facility did not have major significant changes. Personnel expenses are paid by SMG with Operating, Capital and Other Use expenses funded by the City. Operating expenses increased slightly due to increases in internal service charges.

CITY OF JACKSONVILLE, FLORIDA

4E1 - Convention Center

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Taxes		4,943,577	5,434,110	490,533	10%
Charges for Services		781,015	784,297	3,282	0%
Miscellaneous Revenue		1,047,362	1,248,612	201,250	19%
Other Sources		1,000,000		(1,000,000)	(100%)
Total Revenues	0	7,771,954	7,467,019	(304,935)	(4%)
Expenditures					
Personnel Expense		1,283,916	1,276,870	(7,046)	(1%)
Operating Expense		3,192,088	1,954,641	(1,237,447)	(39%)
Capital Outlay					
Other Uses		3,295,950	4,235,508	939,558	29%
Total Expenditures	0	7,771,954	7,467,019	(304,935)	(4%)

This sub fund was created by Ordinance Number 2006-788-E to identify the revenues and expenditures for the Prime Osborne Convention Center. This facility is managed by Spectator Management Group (SMG) and the budget is set up to mirror the accounts of the City. This change allows for clear identification of all funding sources and associated costs for each venue to fully capture results of operations.

Revenue is generated from the Convention Development Tax. Funding is primarily used for facility improvements and debt service. Charges for Services includes revenues from ticket surcharges with the remaining funds generated from other ticket surcharges, parking fees and contractual agreements with event vendors. Miscellaneous Revenues represents rental charges for the facility, revenues generated by concession sales, and interest income. Miscellaneous Revenues are increasing primarily due to an increase in the number of rental agreements for the city facilities. Other Sources represents transfers from retained earnings and the general fund contribution to support operations of the venue which were eliminated in FY 07-08.

Expenditures for the facility did not have major significant changes. Personnel expenses are paid by SMG with Operating, Capital and Other Use expenses funded by the City. There were decreases in operational expenses due to a reduction for Extraordinary Repairs and Maintenance for the facility.

CITY OF JACKSONVILLE, FLORIDA

4F1 - Equestrian Center

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Charges for Services		698,626	421,957	(276,669)	(40%)
Fines and Forfeits					
Miscellaneous Revenue		323,959	411,666	87,707	27%
Other Sources		439,677	589,559	149,882	34%
Total Revenues	0	1,462,262	1,423,182	(39,080)	(3%)
Expenditures					
Personnel Expense		374,765	400,070	25,305	7%
Operating Expense		1,087,497	1,023,112	(64,385)	(6%)
Capital Outlay					
Other Uses					
Total Expenditures	0	1,462,262	1,423,182	(39,080)	(3%)

This sub fund was created by Ordinance Number 2006-788-E to identify the revenues and expenditures for the Equestrian Center. This facility is managed by Spectator Management Group (SMG) and the budget is set up to mirror the accounts of the City. This change allows for clear identification of all funding sources and associated costs for each venue to fully capture results of operations.

Charges for Services includes revenues from 107 budgeted events with the remaining funds generated from other ticket surcharges, parking fees and contractual agreements with event vendors. Revenues decreased because parking fees are down and contractual service agreements decreased in FY 07-08.

Miscellaneous Revenues represent rental charges for the facility, revenues generated by concession sales, and stadium name proceeds. Revenues increased because of increases in concession sales per event and additional rental agreements in FY 07-08.

Other Sources revenue is due to a General Fund contribution to support operations of the venue. Revenues increased because total venue revenues, related to events, are lower than anticipated for FY 07-08; thus, the General Fund subsidy was increased to support venue operations.

Expenditures for the facility did not have major significant changes. Personnel expenses are paid by SMG with Operating, Capital and Other Use expenses funded by the City.

CITY OF JACKSONVILLE, FLORIDA



Internal Service Funds account for the activities of the city that render services on a user-charge basis to other activities of government, including the independent authorities.

CITY OF JACKSONVILLE, FLORIDA

INTERNAL SERVICE FUNDS

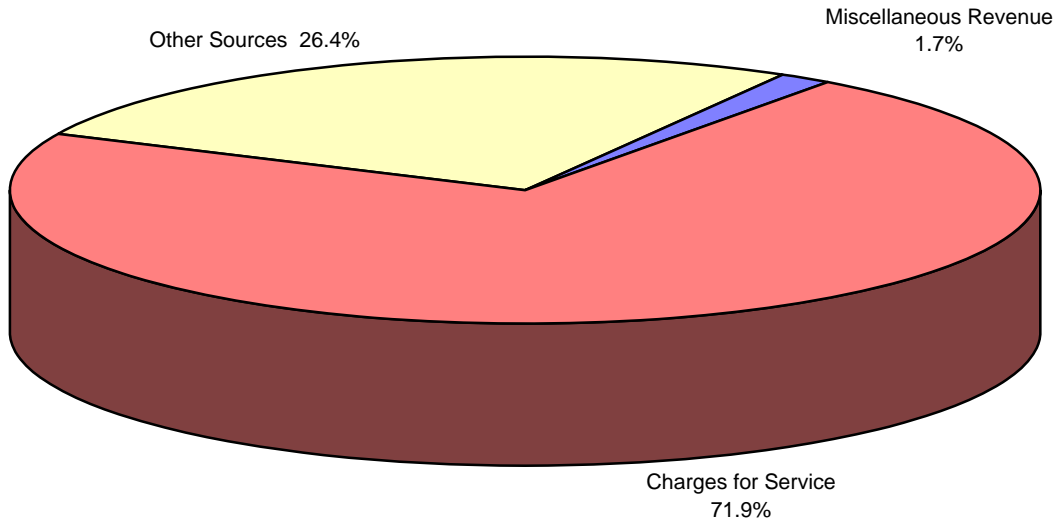
Summary of Subfunds

S/F	Description	Personnel Services	Operating Expenses	Capital Outlay	Debt Service	Other Uses	2007-2008 Budgeted
511	Motor Pool	8,951,541	26,931,106	2		1,413,103	37,295,752
512	Vehicle Replacement		12,075,636	13,481,967		2,052,734	27,610,337
513	Direct Replacement			2,511,335			2,511,335
521	Copy Center	398,079	1,394,576	1		90,723	1,883,379
531	Information Technologies	13,454,078	13,510,963	1		-234,928	26,730,114
533	Communications	716,520	6,904,676	1		195,818	7,817,015
534	Radio Communications	949,464	6,282,350	264,001			7,495,815
535	Technology Replacements		3,438,606	2,373,414		4,497,806	10,309,826
551	Office of General Counsel	7,120,573	1,334,953	1		249,267	8,704,794
561	Self Insurance	1,258,643	30,537,461	79,902		966,443	32,842,449
571	Group Health	770,267	78,835,926	1		79,201	79,685,395
581	Insured Programs	365,968	8,594,352	1		(578,763)	8,381,558
592	Internal Loan Pool		220,106		28,964,930	72,057,308	101,242,344
Total Internal Service Funds		33,985,133	190,060,711	18,710,627	28,964,930	80,788,712	352,510,113

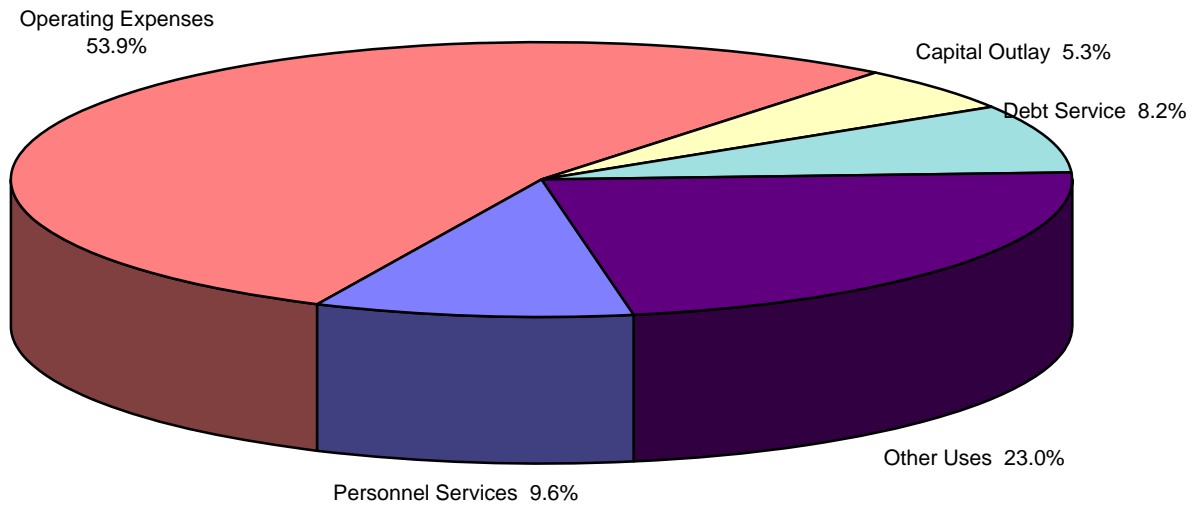
CITY OF JACKSONVILLE, FLORIDA

INTERNAL SERVICE FUNDS

REVENUE SOURCES



EXPENDITURES BY CATEGORY



CITY OF JACKSONVILLE, FLORIDA

511 - Motor Pool

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Charges for Services	31,346,080	37,844,475	36,997,752	(846,723)	(2%)
Miscellaneous Revenue	285,166	275,119	298,000	22,881	8%
Other Sources	1,565,441				
Total Revenues	<u>33,196,687</u>	<u>38,119,594</u>	<u>37,295,752</u>	<u>(823,842)</u>	<u>(2%)</u>
Expenditures					
Personnel Expense	7,768,622	9,352,789	8,951,541	(401,248)	(4%)
Operating Expense	23,294,979	27,337,628	26,931,106	(406,522)	(1%)
Capital Outlay	635,073	2	2	0	0%
Other Uses	2,429,175	1,429,175	1,413,103	(16,072)	(1%)
Total Expenditures	<u>34,127,849</u>	<u>38,119,594</u>	<u>37,295,752</u>	<u>(823,842)</u>	<u>(2%)</u>

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.

Charges for Services includes the internal service charges billed to using agencies as well as a small amount of revenue for contract parking. This revenue area is directly related to the increases or decreases in the expenditures.

Miscellaneous Revenue includes any reimbursement for warranty work and contribution-loss deductibles. The increase in this area is in contribution-loss deductibles. The growth is in line the current and prior year actuals.

Other Sources shows any amounts that were transferred from retained earnings in prior budget years.

The change in Personnel Expense is due to ten positions that were transferred to the newly created Central Operations Administrative Services division as part of a sweeping reorganization of government functions.

The Operating Expense net reduction is due to changes in Other Operating Supplies including a significant decrease in fuel offset by increases in parts and tires.

Other Uses represents indirect costs and any interfund transfers in prior years. In FY 06-07 and FY 07-08, the budget amount represents only indirect costs.

CITY OF JACKSONVILLE, FLORIDA

512 - Motor Pool-Vehicle Replacement

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Charges for Services	4,658,837	10,370,000	13,328,370	2,958,370	29%
Miscellaneous Revenue	25,837,228	500,000	800,000	300,000	60%
Other Sources	1,514,491		13,481,967	13,481,967	100%
Total Revenues	<u>32,010,556</u>	<u>10,870,000</u>	<u>27,610,337</u>	<u>16,740,337</u>	<u>154%</u>
Expenditures					
Operating Expense	4,537,221	9,580,642	12,075,636	2,494,994	26%
Capital Outlay	117,004		13,481,967	13,481,967	100%
Other Uses	1,712,077	1,289,358	2,052,734	763,376	59%
Total Expenditures	<u>6,366,302</u>	<u>10,870,000</u>	<u>27,610,337</u>	<u>16,740,337</u>	<u>154%</u>

Motor Pool-Vehicle Replacement - This subfund was initially established in 1989 by Municipal Code Chapter 106.216 as a reserve fund for future replacement of vehicles acquired after 1989. Ordinance 2003-876 repeals Section 106.216, Replacement Reserve Fund/Replacement Pool, of the Ordinance Code 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.

Charges for Services represents the internal service allocation charged to users based on the timing and cost of the vehicle replaced. The portion of this amount represents the payback for borrowed funds will be transferred out to the Banking Fund (subfund 592) to pay interest and principle 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 04-05 begin to drop off.

Miscellaneous Revenue represents revenue generated from the sale of fixed assets which in this case are surplus vehicles.

In FY 05-06 the Other Sources amount represents a transfer from retained earnings and a small transfer from another subfund into subfund 512. In FY 06-07 a change in the accounting of the Banking Fund had a budget impact on its customers. Going forward the Banking Fund user's budget will show the borrowed capital and reciprocal revenue line item as you can see in both the Capital Outlay and Other Sources line items.

Operating Expense represents the internal service allocation charged by the Banking Fund (subfund 592) to cover both interest and principle 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 04-05 begin to drop off.

A change in the accounting of the Banking Fund in FY 06-07 had a budget impact on its customers in the area of Capital Outlay. Going forward the Banking Fund user's budget will show the borrowed capital and reciprocal revenue line item as you can see in both the Capital Outlay and Other Sources line items.

Other Uses represents the excess revenue over budgeted expenses to be used to purchase vehicles outright. This amount will be transferred to subfund 513 to begin purchasing replacement vehicles on a pay-as-you-go basis.

CITY OF JACKSONVILLE, FLORIDA

513 – Direct Vehicle Replacement – Motor Pool

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Miscellaneous Revenue	24,912				
Other Sources	2,321,422	1,289,358	2,511,335	1,221,977	95%
Total Revenues	<u>2,346,334</u>	<u>1,289,358</u>	<u>2,511,335</u>	<u>1,221,977</u>	<u>95%</u>
Expenditures					
Capital Outlay	2,134,976	1,289,358	2,511,335	1,221,977	95%
Total Expenditures	<u>2,134,976</u>	<u>1,289,358</u>	<u>2,511,335</u>	<u>1,221,977</u>	<u>95%</u>

Direct Vehicle Replacement – Motor Pool - This subfund was established during the FY 05-06 budget process (Budget Ordinance 2005-807-E). The intention of this fund 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.

Other Sources represents transfers from other subfunds into subfund 513. In FY 05-06 the General Fund – GSD (subfund 011) and the Vehicle Replacement subfund (subfund 512) transferred monies into subfund 513 to begin to buildup a balance of funds for direct vehicle replacements. In FY 06-07 and FY 07-08, the increase represents excess budgeted revenues over budgeted expenses in subfund 512.

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 varies 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

521 - Copy Center

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Charges for Services	1,524,552	1,904,576	1,868,879	(35,697)	(2%)
Miscellaneous Revenues	10,845	7,000	14,500	7,500	107%
Other Sources	92,047				
Total Revenues	1,627,444	1,911,576	1,883,379	(28,197)	(1%)
Expenditures					
Personnel Expense	289,020	363,738	398,079	34,341	9%
Operating Expense	875,802	1,497,710	1,394,576	(103,134)	(7%)
Capital Outlay	1,374	1	1	0	0%
Other Uses	50,127	50,127	90,723	40,596	81%
Total Expenditures	1,216,323	1,911,576	1,883,379	(28,197)	(1%)

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.

During the FY 05-06 fiscal year the Copy Center took over all mainframe printing from the Information Technology area (Subfund 531). This caused a significant increase in budgeted expense for FY 06-07. Employees were moved into this area from Subfund 531 as well as additional operating costs for a newly leased high-speed printer, additional paper and maintenance costs.

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 represents the projected amount of interest income to be earned during the FY 07-08 budget year.

The Personnel Expense net increase is caused by salary and benefit increases for the new budget year.

The decrease in Operating Expense is due to reductions in various operating expense areas such as installment purchases, copy center supplies and other operating supplies.

Other Uses represents the allocation of General Fund overhead.

CITY OF JACKSONVILLE, FLORIDA

531 - Information Technologies

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Charges for Services	22,087,083	25,833,136	26,492,114	658,978	3%
Miscellaneous Revenue	1,504,978	168,850	238,000	69,150	41%
Other Sources	1,387,015				
Total Revenues	<u>24,979,076</u>	<u>26,001,986</u>	<u>26,730,114</u>	<u>728,128</u>	<u>3%</u>
Expenditures					
Personnel Expense	12,197,032	13,242,512	13,454,078	211,566	2%
Operating Expense	10,065,448	11,709,897	13,510,963	1,801,066	15%
Capital Outlay	88,021	185,605	1	(185,604)	(100%)
Other Uses	1,065,019	863,972	(234,928)	(1,098,900)	(127%)
Total Expenditures	<u>23,415,520</u>	<u>26,001,986</u>	<u>26,730,114</u>	<u>728,128</u>	<u>3%</u>

The Information Technologies internal service subfund accounts for and allocates the costs to support application development/enhancements, maintenance of computer equipment owned, leased or operated by the City and selected independent agencies and records management (archive) functions. During the FY 07-08 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 are housed in this subfund but the cost of any system development time is allocated back to subfund 535 as a negative budget amount called Supervision Allocation.

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. The reduction in FY 06-07 is in the estimate for gain/loss on sale of fixed assets. Other Sources represents any transfers from retained earnings.

The Personnel Expense net increase is due to the reduction of seven positions and their associated salary and benefit costs offset by salary and health care cost increases for the remaining positions. These seven positions were eliminated and replaced with funds in the professional services line item.

The increase in Operating Expense is due primarily to the ten total positions eliminated across subfunds 531, 533 and 534 whose funding was added to the professional services line (\$673,000). Other contributing factors include a \$315,000 increase for hardware /software license and maintenance agreements, \$300,000 in the internal service allocation for in-house building rental and \$823,000 increase for the internal service allocation charged by the Banking Fund (subfund 592) to cover both interest and principal payback for borrowed funds. This internal service amount will continue to grow each year until items purchased in the inception year of FY 04-05 begin to drop off.

The Capital Outlay amount represents one time capital funding for ITP related projects. In FY 07-08 all technology system development was moved to a separate subfund (SF 535).

Other Uses funding represents the allocation of indirect costs, transfers out to other subfunds and, starting in FY 07-08, a negative budget line item for supervision allocation discussed above.

CITY OF JACKSONVILLE, FLORIDA

533 – Communications

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Charges for Services	7,886,370	7,666,410	7,760,015	93,605	1%
Miscellaneous Revenue	374,852	50,000	57,000	7,000	14%
Other Sources	378,225				
Total Revenues	<u>8,639,447</u>	<u>7,716,410</u>	<u>7,817,015</u>	<u>100,605</u>	<u>1%</u>
Expenditures					
Personnel Expense	817,383	746,034	716,520	(29,514)	(4%)
Operating Expense	6,679,583	6,723,075	6,904,676	181,601	3%
Capital Outlay		1	1	0	0%
Other Uses	458,603	247,300	195,818	(51,482)	(21%)
Total Expenditures	<u>7,955,569</u>	<u>7,716,410</u>	<u>7,817,015</u>	<u>100,605</u>	<u>1%</u>

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.

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.

The Miscellaneous Revenue amount represents any earnings on investments based on the fund's cash position.

Other Sources represents any transfers from retained earnings.

The Personnel Expense net decrease is due to the reduction of a position and its associated salary and benefit costs. This position was eliminated and the budget funding placed in the professional services line in the Information Technology subfund 531 to hire outside contractors.

The Operating Expense net increase is due to various decreases in internal service allocations offset by a \$540,000 increase in another internal service allocation, in-house building rental.

The Other Uses amount represents the allocation of indirect costs, any transfers out to other subfunds and/or cash carryovers. The amounts in FY 06-07 and FY 07-08 are strictly the indirect cost allocation.

CITY OF JACKSONVILLE, FLORIDA

534 – Radio Communications

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Charges for Services	6,992,276	7,622,207	7,231,815	(390,392)	(5%)
Miscellaneous Revenue	11,970,231				
Other Sources	66,000		264,000	264,000	100%
Total Revenues	<u>19,028,507</u>	<u>7,622,207</u>	<u>7,495,815</u>	<u>(126,392)</u>	<u>(2%)</u>
Expenditures					
Personnel Expense	822,264	1,002,093	949,464	(52,629)	(5%)
Operating Expense	6,049,358	6,620,113	6,282,350	(337,763)	(5%)
Capital Outlay		1	264,001	264,000	26400000%
Total Expenditures	<u>6,871,622</u>	<u>7,622,207</u>	<u>7,495,815</u>	<u>(126,392)</u>	<u>(2%)</u>

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 subfund formerly contained funding for radio replacement based on depreciation of the replacement equipment and equipment purchases in the current fiscal year pursuant to Section 106.216 of the Municipal Code. This entity, like all of the City's other internal service funds, recovers its costs via charges to its users.

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

The FY 05-06 actuals in Miscellaneous Revenue represent a one time gain on the sale of fixed assets.

Other Sources represents a transfer from the general fund for capital equipment.

The Personnel Expense net decrease is due to a reduction of two positions and their associated salary and benefit costs. These positions were eliminated and the budget funding placed in the professional services line in the Information Technology subfund 531 to hire outside contractors.

The Operating Expense decrease is predominately due to a reduction in the internal service allocation from the Banking Fund (subfund 592). Several FY 04-05 projects have dropped off causing the interest and principal payback required in FY 07-08 to be reduced by \$385,000.

The increase in Capital Outlay funding is to purchase radios for 40 new Community Services Officers in the Office of the Sheriff.

CITY OF JACKSONVILLE, FLORIDA

535 – Technology Replacements

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Charges for Services		1,799,551	5,391,826	3,592,275	200%
Other Sources			4,918,000	4,918,000	100%
Total Revenues	0	1,799,551	10,309,826	8,510,275	473%
Expenditures					
Operating Expense		1,799,551	3,438,606	1,639,055	91%
Capital Outlay			2,373,414	2,373,414	100%
Other Uses			4,497,806	4,497,806	100%
Total Expenditures	0	1,799,551	10,309,826	8,510,275	473%

This fund was established in FY 06-07 in ordinance 2007-788-E created to separate and distinguish funding set aside for technology related system development. This funding includes personnel costs captured as a supervision allocation, operating expenses and capital costs whether direct or borrowed.

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 principle of the financed amounts. This portion of the budget amount will continue to grow each year until items purchased in the inception year of FY 04-05 begin to drop off.

In Other Sources, a change in the accounting of the Banking Fund in FY 06-07 had a budget impact on its customers. Going forward the Banking Fund user's budget will show the borrowed funding in Other Sources and a reciprocal line item in Capital Outlay. Note that in FY 07-08 \$2.54 million of this borrowed funding was placed by Council in a designated contingency which can be seen on the expenditures side as part of the approximately \$4.5 million in Other Uses.

The amount in 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 Capital Outlay amount includes \$2.01 million in borrowed funding from the Banking Fund along with a smaller amount of pay-as-you-go capital dollars.

Other Uses includes the personnel costs of system development captured as a supervision allocation as well as a \$2.54 million placed by Council in a designated contingency.

CITY OF JACKSONVILLE, FLORIDA

551 - Office of General Counsel

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Charges for Services	9,284,829	8,301,325	8,622,294	320,969	4%
Fines and Forfeits					
Miscellaneous Revenue	94,559	121,912	82,500	(39,412)	(32%)
Other Sources	1,801,537				
Total Revenues	<u>11,180,925</u>	<u>8,423,237</u>	<u>8,704,794</u>	<u>281,557</u>	<u>3%</u>
Expenditures					
Personnel Expense	6,249,622	6,821,921	7,120,573	298,652	4%
Operating Expense	1,787,798	1,342,469	1,334,953	(7,516)	(1%)
Capital Outlay		1	1	0	0%
Other Uses	1,445,159	258,846	249,267	(9,579)	(4%)
Total Expenditures	<u>9,482,579</u>	<u>8,423,237</u>	<u>8,704,794</u>	<u>281,557</u>	<u>3%</u>

The Office of General Counsel provides legal services to the City, independent authorities, boards, and commissions except where the Council may otherwise direct.

The Charges for Services revenue represents the allocation to all City Departments and independent agencies to recover the expense of the General Counsel's office. The increase is based on current annualized billings and anticipated increases for Independent Authorities.

Miscellaneous Revenue: This amount represents the decrease in estimated earnings on investments.

The increase in Personnel Expense represents an increase in Salaries offset by an increase in the Salary Lapse.

The Operating Expense decrease is primarily in the ITD internal service charges offset by a slight increase in Insurance internal service charges.

Other Uses decreased due to changes in the Indirect Cost allocation.

CITY OF JACKSONVILLE, FLORIDA

561 - Self Insurance

Description	FY 05-06	FY 06-07	FY 07-08	Change	Percent Change
	Actual	Original Budget	Approved		
Revenues					
Charges for Services	28,216,304	27,298,808	28,939,038	1,640,230	6%
Miscellaneous Revenue	1,998,924	2,587,625	3,903,411	1,315,786	51%
Other Sources	5,706,186				
Total Revenues	<u>35,921,414</u>	<u>29,886,433</u>	<u>32,842,449</u>	<u>2,956,016</u>	<u>10%</u>
Expenditures					
Personnel Expense	648,292	728,822	1,258,643	529,821	73%
Operating Expense	30,536,791	28,519,954	30,537,461	2,017,507	7%
Capital Outlay		2	79,902	79,900	3995000%
Other Uses	879,220	637,655	966,443	328,788	52%
Total Expenditures	<u>32,064,303</u>	<u>29,886,433</u>	<u>32,842,449</u>	<u>2,956,016</u>	<u>10%</u>

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

In addition to the handling and supervision of claims, this fund also oversees the coordination of safety / 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 as of FY 07-08.

The increase 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 increases are mainly due to the rising cost of self-insurance and the desire to increase reserves in this fund.

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

Personnel Services increased due to ten additional positions salary and benefits for the in-house processing of quality assurance program.

The increase 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.

The increase in Capital Outlay represents cubicle build-out for the ten additional positions added in FY 07-08.

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

CITY OF JACKSONVILLE, FLORIDA

571 - Group Health

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Charges for Services	70,434,730	77,574,652	79,428,644	1,853,992	2%
Miscellaneous Revenue	169,433	256,751	256,751	0	0%
Other Sources	700,759				
Total Revenues	<u>71,304,922</u>	<u>77,831,403</u>	<u>79,685,395</u>	<u>1,853,992</u>	<u>2%</u>
Expenditures					
Personnel Expense	700,759	743,656	770,267	26,611	4%
Operating Expense	69,795,098	76,817,443	78,835,926	2,018,483	3%
Capital Outlay		1	1	0	0%
Other Uses	89,618	270,303	79,201	(191,102)	(71%)
Total Expenditures	<u>70,585,475</u>	<u>77,831,403</u>	<u>79,685,395</u>	<u>1,853,992</u>	<u>2%</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 moved to the General Fund under Central Operations during the FY 07-08 reorganization.

The increase in Charges for Services is attributable to increases in health, dental, vision, and senior care premiums. Statutory Death premium was moved to Group Health from Risk Management (SF561) offset by the Employee Assistance Program moving to the General Fund in FY 07-08.

The Miscellaneous Revenue represents Investment Pool Earnings, which is not anticipated to change in FY 07-08.

The Personnel Services increase is related to Cost of Living Adjustments (COLA) offset by two employees in the Employee Assistance Program moving to the General Fund under Central Operations.

The increase in Operating Expenses is reflective of actual group health premium rates in FY 06-07 and an anticipated 9% rate increase effective January 2008. Premium for the Statutory Death Benefits were moved to Group Health from Risk Management (SF561) in FY 07-08. This is partially offset by the Employee Assistance Program moving to the General Fund under Central Operations.

Other Uses decreased due to Risk Management Supervision Allocation no longer required for Group Health. In FY 06-07, the Group Health department moved from Administration and Finance to a separate Human Resources department.

CITY OF JACKSONVILLE, FLORIDA

581 - Insured Programs

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Charges for Services	6,265,662	11,394,744	8,081,558	(3,313,186)	(29%)
Miscellaneous Revenue	71,725	117,616	300,000	182,384	155%
Other Sources	764,876				
Total Revenues	<u>7,102,263</u>	<u>11,512,360</u>	<u>8,381,558</u>	<u>(3,130,802)</u>	<u>(27%)</u>
Expenditures					
Personnel Expense	324,680	351,244	365,968	14,724	4%
Operating Expense	6,523,896	11,691,463	8,594,352	(3,097,111)	(26%)
Capital Outlay	12,715	1	1	0	0%
Other Uses	(447,043)	(530,348)	(578,763)	(48,415)	9%
Total Expenditures	<u>6,414,248</u>	<u>11,512,360</u>	<u>8,381,558</u>	<u>(3,130,802)</u>	<u>(27%)</u>

The Insured Program Fund administers the insurance policies for property, aircraft, watercraft, blanket crime and the Riverwalk. 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.

The increase in Miscellaneous Revenue is in investment pool earnings.

The increase in Personnel Services represents Cost of Living Adjustments offset by an increase in the Salary lapse.

The decrease in Operating Expenses is primarily due to decreased property insurance premiums and the transfer of operating dollars for the Statutory Death Benefit premium to Group Health (SF571) offset by minor increases in travel and employee training.

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

CITY OF JACKSONVILLE, FLORIDA

591 – Loan Pool – Commercial Paper Program

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Charges for Services	15,462,868	27,313,544		(27,313,544)	(100%)
Miscellaneous Revenue	(2,706,955)				
Other Sources	0	24,359,855		(24,359,855)	(100%)
Total Revenues	12,755,913	51,673,399	0	(51,673,399)	(100%)
Expenditures					
Personnel Expenses					
Operating Expense	273,049				
Capital Outlay		23,359,855		(23,359,855)	(100%)
Debt Service	2,321,028	27,313,544		(27,313,544)	(100%)
Other Uses		1,000,000		(1,000,000)	(100%)
Total Expenditures	2,594,077	51,673,399	0	(51,673,399)	(100%)

The Loan Pool or Commercial Paper Program, established in FY 04-05 via ordinance 2004-884-E Chapter 106 Part 10 of the city's ordinance code, provides for internal financing of installment and lease purchases, vehicle replacements, public safety programs and some capital expenditures. Ordinance 2005-1373-E modified the accounting and structure of this centralized financing vehicle. This change included the creation of a new subfund (SF 592). As of fiscal year 06-07 this subfund will no longer be used.

Charges for Services represents 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.

Miscellaneous Revenue includes interest earnings and gains/loss on sale of fixed assets.

Other Sources represents increases to the amount authorized to borrow.

For Operating Expense, the FY 05-06 actual amount represents a banking fund service charge.

Capital Outlay shows the total amount available for capital expenditures included in Other Sources.

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

The Other Uses amount shows what was budgeted as a payment to the Police/Fire pension fund.

CITY OF JACKSONVILLE, FLORIDA

592 – Banking Fund

	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Charges for Services			29,185,036	29,185,036	100%
Other Sources			72,057,308	72,057,308	100%
Total Revenues	0	0	101,242,344	101,242,344	100%
Expenditures					
Operating Expense			220,106	220,106	100%
Debt Service			28,964,930	28,964,930	100%
Other Uses			72,057,308	72,057,308	100%
Total Expenditures	0	0	101,242,344	101,242,344	100%

Ordinance Number 2005-1373-E effectively repealed the original centralized financing legislation and established this new subfund. Going forward the customer or user will house the capital funding authorization to spend not the banking fund. This is a dramatic change from the original guidelines set up in subfund 591. The centralization of financing of capital items will save the City of Jacksonville considerable amounts of interest expense because the City of Jacksonville can borrow money at a lesser rate than most installment or lease purchases.

Charges for Services consists 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. By looking at the prior year data in subfund 591, you will see that this amount will continue to grow each year until items purchased in the inception year of FY 04-05 begin to drop off.

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

Operating Expense reflect 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 borrowed.

Other Uses includes all capital borrowing anticipated for the fiscal year. This additional borrowing represents the entire \$72 million.

Trust and Agency Funds account for the fiduciary activities of the city, wherein the city holds certain assets in a trustee capacity or acts as an agent for private citizens, other governmental organizations, or other funds. Most Trust and Agency Funds (often referred to as Trust Funds) are similar to Special Revenue Funds in that they account for revenue that is restricted to specific purposes and uses. Characteristics that differentiate Trust Funds from Special Revenue Funds are: the degree of fiduciary responsibility, more distinct segregation of purposes, and revenue sources, which are generally special taxes or fines that are generated locally.

Component Units are legally separate organizations 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.

CITY OF JACKSONVILLE, FLORIDA

GENERAL TRUST & AGENCY FUNDS COMPONENT UNITS, CAPITAL PROJECTS and OTHER

Summary of Subfunds

S/F	Description	Personnel Services	Operating Expenses	Capital Outlay	Grants and Aids	Other Uses	2007-2008 Budgeted
322	General Capital Projects			70,407,808		1,951,100	72,358,908
331	Grant Capital Improvement					1,399,500	1,399,500
611	General Employees Pension	389,043	9,235,684	1		-261,356	9,363,372
613	Correctional Officers Pension					560,000	560,000
64A	Inmate Welfare Trust Fund	225,003	124,997				350,000
64H	General Trust & Agency				75,000		75,000
64M	Youth Travel Trust - JCC				50,000		50,000
721	Housing Finance Authority	36,902	291,798	13,818		885,555	1,228,073
751	Jacksonville Economic Dev.	1,363,637	8,324,741	2	102,000	1,266,749	11,057,129
759	JEDC-Cecil Field		1,707,500	135,040		200,000	2,042,540
	Total	2,014,585	19,684,720	70,556,669	227,000	6,001,548	98,484,522

CITY OF JACKSONVILLE, FLORIDA

322 - General Capital Projects

Description	FY 05-06	FY 06-07	FY 07-08	Change	Percent Change
	Actual	Original Budget	Approved		
Revenues					
Intergovernmental Revenue					
Charges for Services					
Miscellaneous Revenue					
Other Sources		2,126,100	72,358,908	70,232,808	3303%
Total Revenues	0	2,126,100	72,358,908	70,232,808	3303%
Expenditures					
Operating Expenses					
Capital Outlay		175,000	70,407,808	70,232,808	40133%
Other Uses		1,951,100	1,951,100	0	0%
Total Expenditures	0	2,126,100	72,358,908	70,232,808	3303%

Other Sources increased due to funding from debt proceeds for capital projects.

Capital Outlay increases represent various capital projects dealing with Environmental/Quality of Life, Public Safety, Countywide Parks, Drainage, Government and Public Facilities, Roads / Infrastructure / Transportation.

Other Uses did not change and represents a transfer to Fund Balance 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

611 - General Employees Pension Administration

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Miscellaneous Revenue	216,358,418	148,280,139	9,363,372	(138,916,767)	(94%)
Other Sources					
Total Revenue	<u>216,358,418</u>	<u>148,280,139</u>	<u>9,363,372</u>	<u>(138,916,767)</u>	<u>(94%)</u>
Expenditures					
Personnel Expense	260,506	345,380	389,043	43,663	13%
Operating Expense	103,209,147	144,969,375	9,235,684	(135,733,691)	(94%)
Capital Outlay		1	1	0	0%
Other Uses	<u>2,813,251</u>	<u>2,965,383</u>	<u>(261,356)</u>	<u>(3,226,739)</u>	<u>(109%)</u>
Total Expenditures	<u>106,282,904</u>	<u>148,280,139</u>	<u>9,363,372</u>	<u>(138,916,767)</u>	<u>(94%)</u>

The General Employees Pension Administration subfund accounts for the cost of administering service for the General Employees Pension Trust Fund.

For the 2007/2008 budget, the presentation of the General Employees' Pension Fund has changed. In order to more appropriately reflect administrative costs, only those associated costs are shown.

The Miscellaneous Revenue is classified as Payroll Deductions. The Payroll Deductions offset the Pension Administration costs.

The Personnel Expense increase is primarily due to an Assistant Management Improvement Officer position and a Clerical Support position being filled at higher pay rates during the 2006/2007 fiscal year.

The Operating Expense decrease is due to costs that were applied in fiscal year 2006/2007 that are not applied to the 2007/2008 budget. These charges were originally applied for the development of a new Pension Payroll System and are not being applied to the proposed budget given that development has been completed.

Other Uses are refunds to non-vesting employees.

CITY OF JACKSONVILLE, FLORIDA

613 – Correctional Officers Pension

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Intergovernmental Revenue					
Fines and Forfeits		500,000	500,000	0	0%
Miscellaneous Revenue		4,166,655	60,000	(4,106,655)	(99%)
Other Sources					
Total Revenues	0	4,666,655	560,000	(4,106,655)	(88%)
Expenditures					
Personnel Expense					
Operating Expense		4,106,655		(4,106,655)	(100%)
Capital Outlay					
Other Uses		560,000	560,000	0	0%
Total Expenditures	0	4,666,655	560,000	(4,106,655)	(88%)

The Correctional Officers Pension was established to provide pension benefits and protection for the correctional officers of the City of Jacksonville.

Miscellaneous Revenue is classified as Pension Fund Contributions. This revenue is an offset to Pension Administration costs. The decrease is due to the new practice of only showing administration costs.

Operating Expense decrease is primarily due to a change in the way that costs are budgeted in the Correctional Officers' Pension Fund. Only administration costs are shown.

CITY OF JACKSONVILLE, FLORIDA

64A – Inmate Welfare Trust Funds

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Miscellaneous Revenue	5,200	375,000	350,000	(25,000)	(7%)
Other Sources	<u>656,044</u>	<u>46,786</u>	<u> </u>	<u>(46,786)</u>	<u>(100%)</u>
Total Revenues	661,244	421,786	350,000	(71,786)	(17%)
Expenditures					
Personnel Expense		128,199	225,003	96,804	76%
Operating Expense	<u>607,812</u>	<u>293,587</u>	<u>124,997</u>	<u>(168,590)</u>	<u>(57%)</u>
Total Expenditures	607,812	421,786	350,000	(71,786)	(17%)

The Inmate Welfare Trust Fund contains the net profits from the commissary operation within the City's correctional facilities, which funds shall be used only for the overall welfare of the inmates. Annually the Sheriff's Budget Officer shall estimate the net profit from the operation of the inmate commissary, which shall be the contribution from the City's General Fund to the Inmate Welfare Trust Fund.

The Miscellaneous Revenue decrease is due to the anticipation of a decrease in net profits from the commissary operation within the City's correctional facilities.

The Other Sources decrease is due to not needing a Contribution from the General Fund.

The Personnel Expense increase is primarily due to the a position being moved from General Fund to a Trust Fund and an increase in Correctional Officer's Pension Fund contribution.

The Operating Expense decrease is due to the decrease in Trust Fund Authorized Expenditures.

CITY OF JACKSONVILLE, FLORIDA

64M - Youth Travel Trust Fund

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Other Sources	3,201	100,000	50,000	(50,000)	(50%)
Total Revenues	3,201	100,000	50,000	(50,000)	(50%)
Expenditures					
Grants and Aids		100,000	50,000	(50,000)	(50%)
Total Expenditures	0	100,000	50,000	(50,000)	(50%)

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 FY08, City Council reduced the ceiling for authorized expenditures to \$50,000.

Other Sources are funds transferred from Jacksonville Children's Commission Subfund 191 and Transfers from Fund Balance.

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

721 - Jacksonville Housing Finance Authority

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Charges for Services	0	0	0		
Intergovernmental Revenue	0	0	0		
Miscellaneous Revenue	482,333	419,000	419,000	0	0%
Other Sources	4,957,003	883,818	809,073	(74,745)	(8%)
Total Revenues	5,439,336	1,302,818	1,228,073	(74,745)	(6%)
Expenditures					
Personnel Expense	33,351	35,640	36,902	1,262	4%
Operating Expense	322,497	367,805	291,798	(76,007)	(21%)
Capital Outlay	1,151	13,818	13,818	0	0%
Other Uses	2,532,188	885,555	885,555	0	0%
Total Expenditures	2,889,187	1,302,818	1,228,073	(74,745)	(6%)

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.

The Other Source revenue includes bond issuer fees and transfers from fund balance to meet operational expenses used for support services for JHFA.

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

751 - Jacksonville Economic Development Commission

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Miscellaneous Revenue	203,246	203,798	236,322	32,524	16%
Other Sources	11,178,693	10,943,838	10,820,807	(123,031)	(1%)
Total Revenues	11,381,939	11,147,636	11,057,129	(90,507)	(1%)
Expenditures					
Personnel Services	1,903,412	2,251,566	1,363,637	(887,929)	(39%)
Operating Expense	5,995,831	6,896,091	8,324,741	1,428,650	21%
Capital Outlay	8,000	4	2	(2)	(50%)
Grants and Aids	1,713,094	1,721,931	102,000	(1,619,931)	(94%)
Other Uses	778,044	278,044	1,266,749	988,705	356%
Total Expenditures	10,398,381	11,147,636	11,057,129	(90,507)	(1%)

Subfund 751 is a Component Unit Fund which is used to increase prosperity for Jacksonville by attracting targeted industries and utilizing tax incentives to bring job generating investments into specific areas of the community.

There was a slight reduction in General Fund contributions as evidenced in Other Sources. In addition, significant changes occurred in expenditure categories from as a direct result of 13 personnel reductions and decreases in the amount of Public Service Grants administered. The net reductions were offset by increases in other contractual obligations to local organizations shown in Other Uses.

CITY OF JACKSONVILLE, FLORIDA

759 – JEDC Cecil Field Trust Fund

Description	FY 05-06 Actual	FY 06-07 Original Budget	FY 07-08 Approved	Change	Percent Change
Revenues					
Miscellaneous Revenues	875,969	980,000	980,000	0	0%
Total Revenues	875,969	980,000	980,000	0	0%
Expenditures					
Operating Expenses	634,931	564,712	854,712	290,000	51%
Other Uses	634,931	415,288	125,288	(290,000)	(70%)
Total Expenditures	634,931	980,000	980,000	0	0%

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.

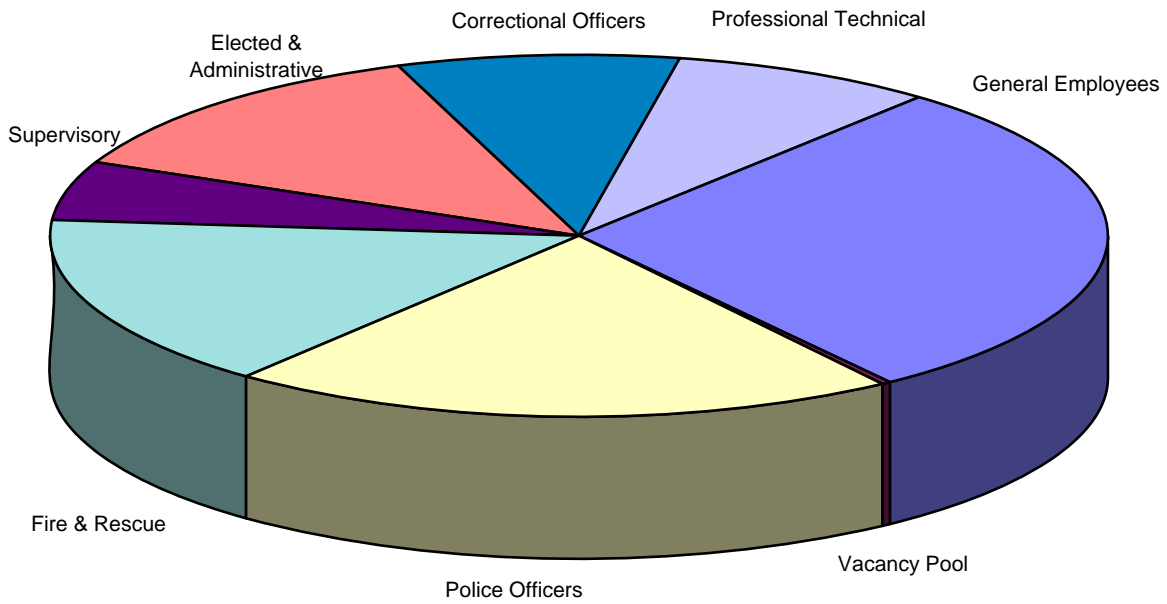
In FY 07-08, the City Council approved placing \$290,000 in a contingency account (from Other Uses to Operating Expenses), hence the off-setting positive and negative amounts.

CITY OF JACKSONVILLE, FLORIDA



CITY OF JACKSONVILLE, FLORIDA

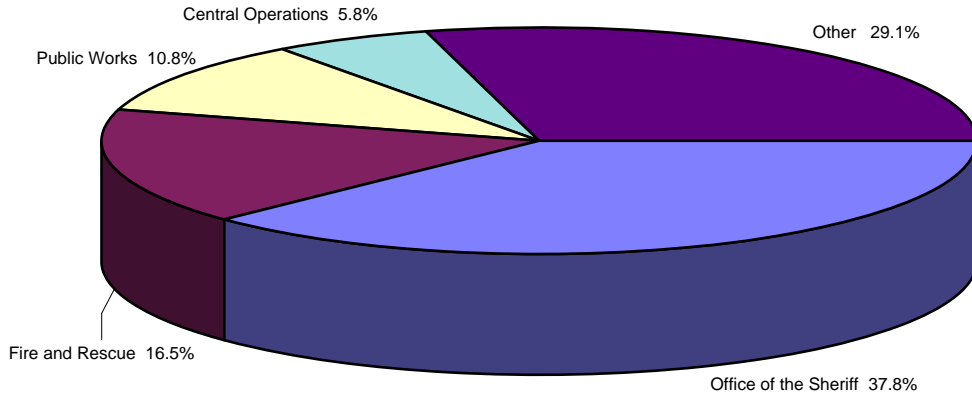
PERSONNEL DISTRIBUTION BY EMPLOYEE TYPE



CLASSIFIED POSITIONS

GROUP DESCRIPTION	FISCAL YEAR 2005-06	FISCAL YEAR 2006-07	FISCAL YEAR 2007-08	PERCENT OF TOTAL	CHANGE
General Employees	2,423	2,364	2,293	28.8%	-71
Police Officers	1,633	1,604	1,636	20.5%	32
Fire and Rescue	1,203	1,240	1,230	15.5%	-10
Elected & Administrative	1,017	965	1,033	13.0%	68
Correctional Officers	686	686	684	8.6%	-2
Professional/Technical	703	699	630	7.9%	-69
Supervisory	454	420	408	5.1%	-12
Vacancy Pool	140	30	20	0.3%	-10
Total	8,259	8,008	7,934	100%	-74

CITY OF JACKSONVILLE, FLORIDA PERSONNEL DISTRIBUTION BY DEPARTMENT



CLASSIFIED POSITIONS

DEPARTMENT	Fiscal Yr 2005-06	Fiscal Yr 2006-07	Fiscal Yr 2007-08	Percent of Total	Percent Change
Office of the Sheriff	2,976	2,997	3,002	37.8%	0.2%
Fire and Rescue	1,294	1,329	1,308	16.5%	(1.6%)
Public Works	736	703	853	10.8%	21.3%
Central Operations	0		461	5.8%	N/A
OTHER					
Advisory Boards	5	5	5	0.1%	0.0%
Agriculture	13	12	0	0.0%	(100.0%)
Clerk of the Court	41	41	41	0.5%	0.0%
Community Services	147	134	0	0.0%	(100.0%)
Council	82	82	85	1.1%	3.7%
Courts	6	5	6	0.1%	20.0%
Economic Development Comm.	32	28	15	0.2%	(46.4%)
Finance	679	651	117	1.5%	(82.0%)
General Counsel	76	75	75	0.9%	0.0%
Information Technology	0	0	200	2.5%	N/A
Mayor's Office	21	19	17	0.2%	(10.5%)
Parks, Rec, Enter & Conservation	417	387	0	0.0%	(100.0%)
Procurement and Supply	46	48	0	0.0%	(100.0%)
Property Appraiser	128	128	128	1.6%	0.0%
Recreation&Community Services	0		247	3.1%	N/A
Children's Commission	70	58	74	0.9%	27.6%
Human Rights Commission	21	20	20	0.3%	0.0%
Medical Examiner	26	26	26	0.3%	0.0%
Public Libraries	401	382	368	4.6%	(4.0%)
Supervisor of Elections	33	33	34	0.4%	3.0%
Sustainable Communities					N/A
Environmental & Compliance	380	343	314	4.0%	(8.5%)

CITY OF JACKSONVILLE, FLORIDA

PERSONNEL DISTRIBUTION BY DEPARTMENT

Agriculture – During the FY 07-08 citywide reorganization, three positions were eliminated and the remaining nine positions were moved to Recreation and Community Services or to Central Operations.

Central Operations – The increase is due to the FY 07-08 citywide reorganization that moved Equal Business Opportunity, Fleet, Human Resources, Public Information, and Procurement from their FY 06-07 structures to form a new department.

Courts – The Duval Law Library gave up 1,040 part-time hours for one full time position.

Jacksonville Children's Commission – There was an increase of 16 positions. These positions, which were formerly funded by an Early Learning Coalition grant, were moved into a General Fund supported program.

Jacksonville Economic Development Commission – During the FY 07-08 citywide reorganization 13 positions were eliminated and three positions were moved into the Tourist Development Council.

Finance – The decrease is primarily due to the FY 07-08 citywide reorganization that moved the Public Information Division, Fleet Management Division, Human Resources Division and Training Division to the newly formed Central Operations Department. The Information Technology Division was moved to form its own new Department, and the Public Parking Division was moved to the Environmental & Compliance Department.

Information Technology – During FY 06-07, this department was moved from Administration and Finance to form a new Department.

Mayor's Office – There was a reduction of two positions: one position was eliminated and one was transferred to the newly created Recreation & Communities Department.

Property Appraiser – The decrease of 2,080 hours is in the Administration Division.

Public Works – The majority of the change was due to the FY 07-08 reorganization where Park Maintenance activities were moved from the Parks and Recreation Department resulting in an increase of 215 positions in R-O-W and Ground Maintenance. This was offset by six positions that were eliminated and 35 positions that were moved to Central Operations.

Sustainable Communities:

Environmental & Compliance – The decrease is primarily due to the FY 07-08 citywide reorganization where some positions were moved to Central Operations Department (new); and the Solid Waste Division moved to Public Works; Property Safety became the Municipal Code Compliance Division (new); Building Inspection and the Public Parking Division moved to Environmental & Compliance Department.

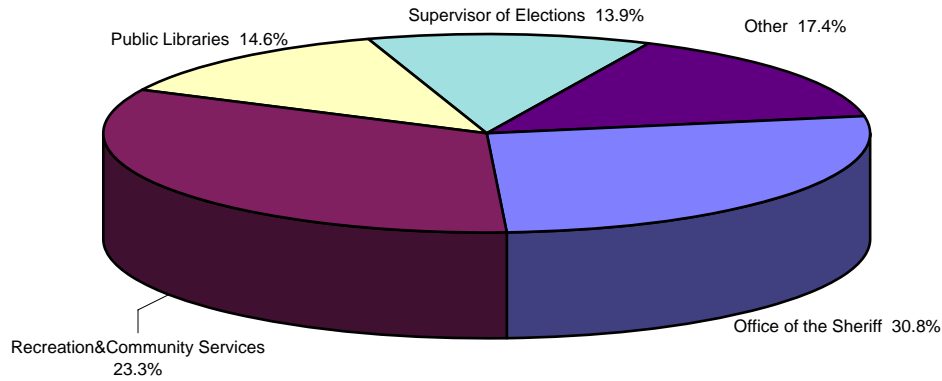
Housing – The decrease is primarily due to the FY 07-08 citywide reorganization where some positions moved to Central Operations Department (new); the Property Safety Division became the Municipal Code Compliance Division (new) in the Environmental & Compliance Department, and the Neighborhoods Division was eliminated.

Planning and Development – The increase is due to the FY 07-08 citywide reorganization where some positions moved to Central Operations or they were eliminated and 156 positions came from the Building Inspection Division formerly of the Public Works Department.

CITY OF JACKSONVILLE, FLORIDA

Supervisor of Elections – The department requested a Clerical Support Aide II. The increase in one position was offset by reductions in salaries and benefits.

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



DEPARTMENT	PART-TIME HOURS				
	Fiscal Yr 2005-06	Fiscal Yr 2006-07	Fiscal Yr 2007-08	Percent of Total	Percent Change
Office of the Sheriff	445,976	416,913	416,913	30.8%	0.0%
Recreation & Community Services	0	0	315,507	23.3%	
Public Libraries	197,375	197,375	197,375	14.6%	0.0%
Supervisor of Elections	14,564	37,785	187,905	13.9%	397.3%
OTHER					
Advisory Boards	750	750	750	0.1%	0.0%
Agriculture	3,420	3,420	0	0.0%	(100.0%)
Central Operations	0	0	14,672	1.1%	
Clerk of the Court	6,240	13,480	13,480	1.0%	0.0%
Community Services	50,640	50,640	0	0.0%	(100.0%)
Council	3,625	3,375	3,375	0.2%	0.0%
Courts	624	1,040	0	0.0%	(100.0%)
Economic Development Comm.	4,160	4,160	4,160	0.3%	0.0%
Finance	31,620	43,708	12,958	1.0%	(70.4%)
Fire and Rescue	3,724	3,724	34,924	2.6%	837.8%
General Counsel	2,600	2,600	2,600	0.2%	0.0%
Housing Finance Authority	2,080	2,080	2,080	0.2%	0.0%
Information Technology	0	0	8,030	0.6%	
Mayor's Office	2,400	2,400	2,400	0.2%	0.0%
Parks, Rec, Enter & Conservation	250,821	271,236	0	0.0%	(100.0%)
Procurement and Supply	2,080	1,248	0	0.0%	(100.0%)
Property Appraiser	2,080	6,240	4,160	0.3%	(33.3%)
Public Works	37,123	32,596	28,515	2.1%	(12.5%)
Recreation & Community Services					
Children's Commission	4,000	4,400	6,380	0.5%	45.0%
Medical Examiner	6,240	6,240	6,240	0.5%	0.0%
Sustainable Communities					

CITY OF JACKSONVILLE, FLORIDA



**DEBT SERVICE
SCHEDULES**

CITY OF JACKSONVILLE, FLORIDA

DEBT MANAGEMENT POLICIES and PLANS

There are 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. The City is well within both policies (although the trend of total indebtedness has been upward in recent years as a result of an aggressive capital expansion program).

The City's sound financial condition is evidenced by the continuation of its long-held, high grade of bond ratings on indebtedness from the major credit rating services. Among the factors most commonly cited by these services in support of the "Aa2" rating from Moody's Investor Services on its general obligation debt include the following: (1) a well-diversified employment and tax base that provides a solid foundation to absorb future spending requirements; (2) moderate debt burden and well managed finances; (3) sound financial condition; and (4) a consolidated city/county governmental structure. The City of Jacksonville also maintains an "A+" rating from Standard & Poor's; an "AA" rating from Fitch and an "Aa3" rating from Moody's Investors Service on its revenue bond issues. The City continues to follow prudent fiscal policies and practices in order to maintain these strong 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 \$3.714 billion as of September 30, 2007. Some of the debt is already funded through previous deposits to debt service funds, which historically have approximated \$40 million.

The City's Administration and Finance Department prepared its second 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.

It is important to note the Study is not a traditional debt capacity study. By focusing on debt affordability the study attempts to shift the public debate from "How much debt can we issue?" to a more appropriate "How much debt should we issue?" Debt management is a critical element in the City maintaining and improving its Aa or equivalent rating by the national rating agencies. The models used by these agencies in assigning ratings identify debt management as one of five main evaluation elements. The existence of an updated Debt Affordability Study is viewed as a strong positive factor in the debt element of the overall rating process.

CITY OF JACKSONVILLE, FLORIDA

The City is committed to continue the process of establishing appropriate objective guidelines and parameters for future debt issuance. Guidelines that are too restrictive do not provide enough debt capacity to finance needed infrastructure. Guidelines that are not restrictive enough may result in excessive debt issuance in the near term, which will reduce future budgetary flexibility by creating an excessive debt service demand on the City's resources, contributing to a deteriorating credit position. Objective guidelines typically take the form of debt ratios. Below are five debt service ratios as of September 30, 2006 which is monitored by the City to control its debt position as reported in the City's most recent Debt Affordability study released in April of 2007. 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	Current	Target
Overall net debt to estimated market value	3.48%	2.90%	2.50%
Debt per capita	2,600	2,531	2,600
Debt service to general fund expenditures	13.52%	11.39%	11.50%
Ten year principal paydown	** 50.00%	36.28%	50.00%
Unreserved, Undesignated General Fund balance to revenues	10.10%	7.00%	10.00%

* Moody's Investors Services, Global Credit Research Aa Cities Moody's Medians are based on 2006 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.

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.

Fitch	
Implied G.O.	AA _____ (1)
Revenue bonds	A+ _____ AA _____ AA/AA- _____
Better Jacksonville	AA _____
Moody's	
Implied G.O.	Aa2 _____
Revenue bonds	A1 _____ Aa3 _____ Aa2/A2 _____ Aa3/A1 _____
Better Jacksonville	Aa3 _____
Standard & Poors	
Implied G.O.	AA _____ (1)
Revenue bonds	A+ _____ AA/AA- _____
Better Jacksonville	A+ _____ AA- _____
	<u>1997</u> <u>1998</u> <u>1999</u> <u>2000</u> <u>2001</u> <u>2002</u> <u>2003</u> <u>2004</u> <u>2005</u> <u>2006</u>

*Notes:
 (1) Implied General Obligation rating no longer published as of this fiscal year.

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 Plan (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 \$599.7 million. Consequently, the amount of debt increases from \$2.2 billion to \$2.8 billion through fiscal year 2012.

City of Jacksonville, Florida Projected Change in Debt Outstanding General Government Non-Ad Valorem Debt (\$ in thousands)							
	2007	2008	2009	2010	2011	2012	Total 2006-2012
Outstanding Debt, Beginning	\$2,209,636	\$2,321,117	\$2,594,386	\$2,759,848	\$2,815,650	\$2,832,695	\$2,209,636
Current Authorizations:							
Better Jacksonville Transportation	95,000	62,000	62,000	33,000	47,045		299,045
Better Jacksonville Infrastructure		150,000	105,000	53,640			308,640
Autumn Bonds	47,000	35,015					82,015
Banking Fund	59,965						59,965
Drainage		40,000					40,000
Future Authorizations:							
CIP / Banking Fund		18,482	16,000	14,000	12,000	10,000	70,482
CIP Covenant Debt		70,000	87,000	52,000	41,000	49,000	299,000
Retirements	(90,484)	(102,229)	(104,538)	(96,838)	(83,000)	(82,407)	(559,495)
Outstanding Debt, Ending	\$2,321,117	\$2,594,386	\$2,759,848	\$2,815,650	\$2,832,695	\$2,809,288	\$2,809,288

*CIP – Capital Improvement Program

Another source from which the City obtains debt capacity is the retirement of outstanding debt. As the City retires debt, this amount becomes a resource for new debt issuance without adding to the City's existing debt position. Shown below are scheduled retirements on the City's net direct tax-supported debt as of September 30, 2007, indicating that the City will free up \$559 million in general debt capacity between FY 2007 and FY 2012 from retirements of existing obligations.

City of Jacksonville Scheduled Retirement of Existing Debt (\$ in thousands)			
Fiscal Year	General Government Bonds	BJP Bonds & SIB Loan	Total
2007	\$ 72,130	\$ 18,354	\$ 90,484
2008	81,456	20,773	102,229
2009	80,711	23,827	104,538
2010	75,112	21,726	96,838
2011	60,544	22,456	83,000
2012	50,151	32,256	82,407
Total	\$ 420,104	\$ 139,392	\$ 559,496

CITY OF JACKSONVILLE, FLORIDA

The effect of projected new debt issues on selected debt indicators through fiscal year 2012 is summarized below.

City of Jacksonville, Florida Effect of the New Debt Issuance on Debt Ratios*								
	Adopted:		Overall					
	<u>Target</u>	<u>Maximum</u>	<u>2007</u>	<u>2008</u>	Projected End of Fiscal Year			
	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>				
Overall Debt to Estimated Full Value	2.50%	3.50%	2.85%	3.06%	3.13%	3.06%	2.94%	2.79%
Overall Debt Per Capita	\$2,600	\$3,150	\$2,628	\$2,905	\$3,058	\$3,069	\$3,039	\$2,962
Debt Service as a % of General Expenditures	11.50%	13.00%	11.36%	10.86%	11.85%	11.89%	11.38%	11.28%

***Notes:**

- a. Projected full value and revenues based the results of the City's 2007-2012 Five-year Operating Plan.
- b. Jacksonville Overall Debt assumes a diminishing overlapping debt amount.
- c. Jacksonville Debt Service as a Percentage of General expenditures is calculated excluding BJP, SIB and Self-supporting debt Note:

Because of the importance of financial condition to the rating agencies, the Study also includes an analysis of General Fund balances and reserves. Available reserves indicate financial stability, flexibility and the capacity to meet financial obligations, especially debt service payments, in a timely manner. The ratio commonly used to measure available reserves is Unreserved, Undesignated General Fund Balance as a percentage of General Fund revenues (including transfers-in) or General Fund expenditures (including transfers-out). The City's Unreserved and Undesignated General Fund balance (inclusive of the \$40 million Emergency Reserve discussed below and reported as a part of "Designated for next year's budget appropriation") at the end of FY 2004-2005 was \$41.7 million or 5.29% of revenues and 5.83% of General Fund expenditures. This unencumbered fund balance would likely be considered by rating analysts as available for expenditures. The City elected to establish a \$40.0 million Emergency Reserve (Special Revenue (trust) fund). While the Emergency Reserve is designed to only be accessed under extraordinary Emergency circumstances (e.g. the Mayor needing to declare an emergency, define the nature of the emergency and requiring 2/3 City Council concurrence) it is clearly a part of the City financial strength and stability structure.

CITY OF JACKSONVILLE, FLORIDA

RECOMMENDATIONS FOR DEBT AFFORDABILITY POLICIES

Establishing guidelines for future debt issuance and financial performance is a critical part of prudent debt management. The City cannot control the economic variables affecting the debt ratios, but it does control the amount of bonds to be issued. Debt and financial management policies create a framework for ensuring that the issuance of additional debt will not impair the City's financial position. While the City currently has a Debt Management policy and legal constraints on the amount of debt that can be issued, it should consider establishing additional guidelines for debt issuance in terms of the effect of such issuance on other debt ratios although care must be taken to achieve a balance between fiscal flexibility and infrastructure investment. Guidelines that are too low or restrictive do not provide enough debt capacity to finance needed infrastructure while relaxing the constraints to impose no limit on debt issuance could reduce future budgetary flexibility by creating an excessive debt service burden and lead to a deteriorating credit position.

Debt policies should establish maximum debt ratios (ceilings or floors) and target debt ratios over a period of time to demonstrate that there is a limit above which the City will not issue additional debt in order to control its debt service burden. By setting maximum debt ratios, the City will be committing to either decrease capital spending or to find other funding sources, such as PAYGO, rather than create an excessive debt burden on future budgets. Clearly delineating the City's debt issuance plans and reserve capacity would assist in the City's effort to maintain its credit position. The debt and financial management policies should be developed for net overall tax-supported debt, as rating agencies compare cities and counties and calculate debt medians on the basis of overall debt.

City Ordinance 2006- 829 adopted the following debt ratios as a part of its debt management policies:

- Overall net debt to estimated market value. This ratio is important because it measures debt levels against the property tax base which generates the tax revenues that represent the City's primary source of revenue that it can increase without further State action. Although the City's Overall ratio (3.27%) is currently above the Moody's median for Aa Counties of 2.50% for this indicator, it is lower than the Moody's median for Aa Cities of 3.90% and 2002 Moody's Median for the Nation's Largest Cities of 4%. Overall net debt to estimated market value ratio is projected to decrease to 2.73% in FY 2010. The suggested target Overall level of 2.5%, with a ceiling of 3.5%.
- Debt per capita. Another relative measure of the burden that debt places on an issuer is the size of the population supporting the debt. This is generally considered less important than debt to full value, but is widely used by analysts as another measure of an issuers' ability to repay debt. The City's Overall debt per capita ratio, at \$2,673, is higher than the Moody's median for the Largest Cities, Aa Cities and Aa Counties of \$1,992, \$2,516 and \$1,955 respectively. The suggested overall target is \$2,600 and a ceiling of \$3,150.
- Debt service to revenues ratio. This is the only ratio where policymakers control both variables affecting it. By measuring what portion of the City's budget is consumed by long-term fixed cost, this ratio reflects the City's budgetary flexibility to change spending and respond to economic downturns. Excluding BJP debt and BJP revenues, the City's current ratio of 12.81% is projected to increase to 13.06% in FY 2010 as a result of expected debt issuances for capital improvement purposes. This compares to the Moody's Median of 11.50% for the Nation's Largest Cities. We recommend that a target level of 11.75% and a ceiling of 13.75% be set for this ratio so as to provide the City with adequate capital funding while maintaining budget flexibility. We further suggest that the City use pay-as-you-go funding as much as possible to keep debt service from increasing significantly. Finally, staff suggests that if the debt service ratio rises sharply as a result of an economic slowdown or other outside factors, the City act to raise resources or reduce debt issuance to ensure the debt service burden does not become excessive.

CITY OF JACKSONVILLE, FLORIDA

- Ten-year payout ratio. A faster payout is considered to be a positive credit attribute. The City's overall level, excluding enterprise fund principal, on September 30, 2005 was 33.8%. The City should maintain a floor for its overall ten-year payout of 30% and work to achieve a ten-year average payout of 50% over time.
- Unreserved, Undesignated General Fund balance. The City's current Unreserved, Undesignated General Fund Balance is approximately 5.29%; including the amount of the cash carry forward reserve. This is lower compared to the Moody's median for the Largest Cities, Aa Cities and Aa Counties of 8.80%, 10.10% and 10.70%, respectively. The suggested target range of Unreserved, Undesignated General Fund Balance is 10% of current year revenues, with a floor of 5%.

CITY OF JACKSONVILLE, FLORIDA



CITY OF JACKSONVILLE, FLORIDA

ANALYSIS OF BONDED INDEBTEDNESS GENERAL TAX SUPPORTED DEBT

Status 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
1992	15,475,000	322,924,783	338,399,783		233,208,448
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	1,166,275,086	57,560,000

(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)

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
571,608,231	18,793,442,000	1.80%	701,600	482.33
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	1125.09
1,902,945,140	34,176,581,000	3.00%	808,918	1263.77
2,211,410,140	37,374,610,000	2.79%	825,793	1264.34
2,190,404,401	40,267,179,000	2.54%	840,474	1216.33
2,209,635,576	45,852,669,000	2.32%	860,651	1238.64
2,288,415,226	51,951,142,000	2.05%	878,640	1211.62

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
1992	3,772,645	36,875,001	40,647,646		19,954,446
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

(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.

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
60,602,092	418,889,000	9.70%
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	792,678,000	11.83%
180,976,433	788,660,000	13.47%
187,193,202	856,511,000	13.00%
188,571,955	901,706,883	12.17%

CITY OF JACKSONVILLE, FLORIDA

SCHEDULE OF DEBT SERVICE REQUIREMENTS COMPARED TO CASH IN SINKING FUND LONG-TERM OBLIGATIONS

September 30, 2007

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	
Capital Improvement Revenue Bonds, Series 1997	
Capital Project Revenue Bonds, Series 1997-1	
Capital Project Revenue Bonds, Series 1997-2	
Capital Improvement and Revenue Refunding Bonds, Series 1998	
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	
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 Bonds, Series 2002B	
Local Government Sales Tax Refunding and Improvement Bonds, Series 2002	
Excise Taxes Revenue Refunding and Improvement Bonds, Series 2003B	
Excise Taxes Revenue Refunding Bonds, Series 2003C (AMT)	
Capital Project Revenue Bonds, Series 1997-3	
Excise Taxes Revenue Bonds, Series 2003A	
Capital Project Revenue Bonds, Series 2002-1	
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	
	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	
Transportation Revenue Bonds, Series 2003 (Auction Rate Securities)	
Transportation Revenue Bonds, Series 2003A (Auction Rate Securities)	
Transportation Revenue Bonds, Series 2003B (Auction Rate Securities)	
Better Jacksonville Sales Tax Revenue Bonds, Series 2004	
Transportation Revenue Bonds, Series 2004 (Auction Rate Securities)	
Transportation Revenue Bonds, Series 2007	
	Total
Payable from Enterprise Funds:	
Excise Taxes Revenue Refunding Bonds, Series 1995A	
Excise Taxes Revenue Refunding Bonds, Series 1996A	
Excise Taxes Revenue Refunding and Capital Improvement Bonds, Series 1999B	
Excise Taxes Revenue Refunding and Improvement Bonds, Series 2003B	
	Total
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 2008 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
3,159,713	7,580,000	516,585	8,096,585
189,625	3,700,000	1,907,783	5,607,783
556,935	6,695,000	3,853,194	10,548,194
2,288,929	21,180,000	4,722,697	25,902,697
2,830,415	39,100,000	16,526,048	55,626,048
1,855,078	35,345,000	25,555,279	60,900,279
4,795,140	26,900,000	7,639,646	34,539,646
11,973,829	96,025,000	30,497,777	126,522,777
7,674,000	22,635,000	1,781,875	24,416,875
3,128,272	45,005,000	35,764,095	80,769,095
7,363,719	36,820,000	6,152,850	42,972,850
7,415,156	106,900,000	84,202,025	191,102,025
3,179,613	53,540,000	54,799,626	108,339,626
3,815,100	38,915,000	14,528,113	53,443,113
1,999,063	26,140,000	13,959,071	40,099,071
4,966,241	62,005,000	34,306,073	96,311,073
5,003,000	53,035,000	19,809,469	72,844,469
3,251,700	9,345,000	594,425	9,939,425
2,161,150	33,445,000	19,922,481	53,367,481
961,971	24,000,000	14,147,932	38,147,932
1,018,170	18,745,000	7,399,360	26,144,360
2,164,435	54,000,000	50,346,333	104,346,333
2,081,913	44,820,000	37,792,994	82,612,994
1,693,644	36,540,000	30,490,884	67,030,884
360,038	9,255,000	2,407,794	11,662,794
1,199,585	23,555,000	10,650,184	34,205,184
1,967,774	42,245,000	31,687,174	73,932,174
<u>\$89,054,207</u>	<u>\$985,015,140</u>	<u>\$580,746,626</u>	<u>\$1,565,761,766</u>
\$11,096,570	\$169,625,000	\$167,838,088	\$337,463,088
14,074,900	198,215,000	150,502,737	348,717,737
13,687,395	195,250,000	142,994,283	338,244,283
3,254,075	41,975,000	15,499,552	57,474,552
3,073,000	76,825,000	57,204,500	134,029,500
3,072,000	76,800,000	57,176,000	133,976,000
13,581,395	208,280,000	128,892,013	337,172,013
3,138,951	79,075,000	33,333,408	112,408,408
5,201,805	100,675,000	97,666,005	198,341,005
<u>\$70,180,091</u>	<u>\$1,146,720,000</u>	<u>\$851,106,586</u>	<u>\$1,997,826,586</u>
\$3,173,669	\$8,835,000	\$681,378	\$9,516,378
1,782,490	14,000,000	3,758,075	17,758,075
3,734,990	28,520,000	8,588,361	37,108,361
1,497,375	6,205,000	749,225	6,954,225
<u>\$10,188,524</u>	<u>\$57,560,000</u>	<u>\$13,777,039</u>	<u>\$71,337,039</u>
\$421,724	\$2,865,000	\$615,040	\$3,480,040
101,709	395,000	81,325	476,325
312,678	2,005,000	682,289	2,687,289
120,450	875,000	347,993	1,222,993
70,771	235,000	34,348	269,348
80,027	580,000	224,854	804,854
67,806	405,000	137,835	542,835
<u>\$1,175,165</u>	<u>\$7,360,000</u>	<u>\$2,123,684</u>	<u>\$9,483,684</u>
\$2,448,500	\$25,414,385	\$3,073,503	\$28,487,888
4,000,000	32,011,271	3,173,278	35,184,549
<u>\$6,448,500</u>	<u>\$57,425,656</u>	<u>\$6,246,781</u>	<u>\$63,672,437</u>
\$17,040,380	\$72,205,000	\$7,220,500	\$79,425,500
<u>\$17,040,380</u>	<u>\$72,205,000</u>	<u>\$7,220,500</u>	<u>\$79,425,500</u>
<u>\$194,086,867</u>	<u>\$2,326,285,796</u>	<u>\$1,461,221,216</u>	<u>\$3,787,507,012</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, 2007

Fiscal Year	Development of Third Terminal For Operation By the Jacksonville Port Authority		To Partially Refund Excise Taxes Revenue Refunding Bonds, Series 1988A		River City Renaissance Projects	
	Principal	Interest	Principal	Interest	Principal	Interest
2008			2,850,000	309,713		189,625
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>\$7,580,000</u>	<u>\$516,585</u>	<u>\$3,700,000</u>	<u>\$1,907,783</u>

Interest Rates: 6.20 - 6.30% 4.88 - 5.125% 5.125%

CITY OF JACKSONVILLE, FLORIDA
DEBT SERVICE REQUIREMENTS TO MATURITY -
SPECIAL OBLIGATION BONDS PAYABLE FROM SPECIFIC REVENUE SOURCES
OTHER THAN AD VALOREM TAXES

September 30, 2007

Fiscal Year	Superstructure Renovation of Alltel Stadium		Drainage and General Capital Programs		Drainage and General Capital Programs	
	Principal	Interest	Principal	Interest	Principal	Interest
	Capital Improvement Revenue Bonds, Series 1997		Capital Project Revenue Bonds, Series 1997-1		Capital Project Revenue Bonds, Series 1997-2	
2008	215,000	341,935	1,495,000	793,929	1,000,000	1,830,415
2009	230,000	331,363	1,565,000	729,446	1,100,000	1,482,601
2010	240,000	319,962	1,640,000	664,137	1,100,000	1,438,631
2011	250,000	307,833	1,720,000	595,647	1,200,000	1,390,992
2012	265,000	294,825	1,805,000	525,194	1,200,000	1,346,694
2013	275,000	280,986	1,895,000	448,323	1,300,000	1,291,389
2014	290,000	266,365	1,995,000	368,906	1,400,000	1,235,756
2015	305,000	250,819	2,095,000	285,492	1,400,000	1,179,795
2016	320,000	234,412	2,205,000	198,236	1,500,000	1,123,220
2017	340,000	217,087	2,320,000	105,355	1,600,000	1,056,537
2018	355,000	198,844	2,445,000	8,033	1,700,000	988,912
2019	375,000	179,681			4,400,000	821,903
2020	395,000	159,469			4,600,000	640,394
2021	415,000	138,206			4,900,000	443,806
2022	435,000	115,894			5,200,000	236,934
2023	460,000	92,400			5,500,000	18,070
2024	485,000	67,594				
2025	510,000	41,475				
2026	535,000	14,044				
2027						
2028						
2029						
2030						
2031						
2032						
2033						
2034						
2035						
	<u>\$6,695,000</u>	<u>\$3,853,194</u>	<u>\$21,180,000</u>	<u>\$4,722,698</u>	<u>\$39,100,000</u>	<u>\$16,526,046</u>

Interest Rates:

4.70 - 5.25%

Variable Rate
Assumed at 4.00%

Variable Rate
Assumed at 4.00%

CITY OF JACKSONVILLE, FLORIDA
DEBT SERVICE REQUIREMENTS TO MATURITY -
SPECIAL OBLIGATION BONDS PAYABLE FROM SPECIFIC REVENUE SOURCES
OTHER THAN AD VALOREM TAXES

September 30, 2007
(continued)

Fiscal Year	To Refund a Portion of Capital Improvement Revenue Bonds, Series 1994		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	
	Principal	Interest	Principal	Interest	Principal	Interest
2008	180,000	1,675,078	3,670,000	1,125,140	7,230,000	4,743,829
2009	190,000	1,667,167	3,815,000	975,440	7,600,000	4,402,041
2010	195,000	1,658,793	1,410,000	870,940	7,905,000	4,087,001
2011	205,000	1,649,890	1,465,000	811,608	8,230,000	3,751,130
2012	215,000	1,640,332	1,530,000	747,965	8,580,000	3,342,350
2013	225,000	1,630,100	1,590,000	680,473	9,050,000	2,857,525
2014	235,000	1,619,231	1,665,000	608,030	9,545,000	2,346,162
2015	245,000	1,607,525	1,740,000	530,548	10,075,000	1,806,613
2016	260,000	1,594,900	1,820,000	447,758	6,405,000	1,353,413
2017	270,000	1,581,650	1,905,000	359,744	6,760,000	991,375
2018	285,000	1,567,775	1,995,000	264,625	7,125,000	609,538
2019	300,000	1,553,150	2,095,000	162,375	7,520,000	206,800
2020	315,000	1,538,169	2,200,000	55,000		
2021	5,035,000	1,411,106				
2022	5,330,000	1,164,937				
2023	5,640,000	904,400				
2024	5,970,000	628,663				
2025	5,640,000	352,925				
2026	4,610,000	109,488				
2027						
2028						
2029						
2030						
2031						
2032						
2033						
2034						
2035						
	<u>\$35,345,000</u>	<u>\$25,555,279</u>	<u>\$26,900,000</u>	<u>\$7,639,646</u>	<u>\$96,025,000</u>	<u>\$30,497,777</u>

Interest

Rates: 4.25 - 5.00% 4.00 - 5.00% 4.00 - 5.50%

CITY OF JACKSONVILLE, FLORIDA
DEBT SERVICE REQUIREMENTS TO MATURITY -
SPECIAL OBLIGATION BONDS PAYABLE FROM SPECIFIC REVENUE SOURCES
OTHER THAN AD VALOREM TAXES

September 30, 2007

Fiscal Year	To Refund a Portion Excise Tax Revenue Bonds, Series 1996B		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	
	Excise Taxes Refunding Bonds Series 2001A		Excise Taxes Revenue Bonds, Series 2001B		Excise Taxes Revenue Refunding and Improvement Bonds, Series 2002A	
	Principal	Interest	Principal	Interest	Principal	Interest
2008	6,710,000	964,000	915,000	2,213,272	5,605,000	1,758,719
2009	7,530,000	608,000	955,000	2,175,395	5,895,000	1,486,319
2010	8,395,000	209,875	995,000	2,134,674	6,155,000	1,199,481
2011			1,035,000	2,091,277	6,465,000	868,206
2012			1,080,000	2,045,265	6,805,000	511,362
2013			1,130,000	1,996,080	2,865,000	245,438
2014			1,180,000	1,943,515	3,030,000	83,325
2015			1,235,000	1,887,353		
2016			1,290,000	1,827,370		
2017			1,355,000	1,763,212		
2018			1,420,000	1,694,515		
2019			1,490,000	1,621,765		
2020			1,565,000	1,544,608		
2021			1,645,000	1,462,547		
2022			1,730,000	1,376,062		
2023			1,815,000	1,285,222		
2024			1,910,000	1,189,769		
2025			2,010,000	1,089,319		
2026			2,110,000	983,744		
2027			2,220,000	872,787		
2028			2,335,000	756,066		
2029			2,450,000	633,450		
2030			2,580,000	504,556		
2031			2,710,000	369,000		
2032			2,850,000	226,525		
2033			2,995,000	76,747		
2034						
2035						
	<u>\$22,635,000</u>	<u>\$1,781,875</u>	<u>\$45,005,000</u>	<u>\$35,764,095</u>	<u>\$36,820,000</u>	<u>\$6,152,850</u>

Interest

Rates:

5.00%

4.00 - 5.125%

4.25 - 5.50%

CITY OF JACKSONVILLE, FLORIDA
DEBT SERVICE REQUIREMENTS TO MATURITY -
SPECIAL OBLIGATION BONDS PAYABLE FROM SPECIFIC REVENUE SOURCES
OTHER THAN AD VALOREM TAXES

September 30, 2007
(continued)

Fiscal Year	Guaranteed Entitlement Revenue Refunding and Improvement Bonds, Series 2002		Capital Improvement Revenue Bonds, Series 2002A		Capital Improvement and Refunding Revenue Bonds, Crossover Series, 2002B	
	Principal	Interest	Principal	Interest	Principal	Interest
2008	2,250,000	5,165,156	560,000	2,619,613	2,000,000	1,815,100
2009	2,320,000	5,089,400	505,000	2,604,478	2,090,000	1,756,750
2010	2,400,000	5,006,800	455,000	2,589,509	2,195,000	1,689,731
2011	2,485,000	4,918,206	395,000	2,575,203	2,310,000	1,596,313
2012	2,580,000	4,821,625	335,000	2,562,260	2,465,000	1,476,938
2013	2,680,000	4,718,038	290,000	2,550,865	2,630,000	1,349,563
2014	2,785,000	4,608,737	220,000	2,541,100	2,810,000	1,210,050
2015	2,895,000	4,493,328	155,000	2,533,600	3,005,000	1,057,406
2016	3,015,000	4,352,591	75,000	2,529,000	3,210,000	894,263
2017	3,180,000	4,186,100		2,527,500	3,685,000	717,875
2018	3,350,000	4,010,606		2,527,500	3,920,000	527,750
2019	3,530,000	3,825,706		2,527,500	4,165,000	325,625
2020	3,720,000	3,630,863		2,527,500	4,430,000	110,750
2021	3,920,000	3,425,537		2,527,500		
2022	4,130,000	3,216,938		2,527,500		
2023	4,335,000	3,005,312		2,527,500		
2024	4,555,000	2,783,063		2,527,500		
2025	4,780,000	2,549,687		2,527,500		
2026	5,020,000	2,304,688	945,000	2,503,875		
2027	5,270,000	2,047,438	8,975,000	2,255,875		
2028	5,535,000	1,777,313	9,425,000	1,795,875		
2029	5,810,000	1,491,375	9,900,000	1,312,750		
2030	6,105,000	1,188,506	10,395,000	805,375		
2031	6,415,000	869,756	10,910,000	272,750		
2032	6,745,000	534,206				
2033	7,090,000	181,050				
2034						
2035						
	<u>\$106,900,000</u>	<u>\$84,202,025</u>	<u>\$53,540,000</u>	<u>\$54,799,626</u>	<u>\$38,915,000</u>	<u>\$14,528,113</u>

Interest

Rates: 3.125 - 5.375% 2.70 - 5.00% 2.70 - 5.25%

CITY OF JACKSONVILLE, FLORIDA
DEBT SERVICE REQUIREMENTS TO MATURITY -
SPECIAL OBLIGATION BONDS PAYABLE FROM SPECIFIC REVENUE SOURCES
OTHER THAN AD VALOREM TAXES

September 30, 2007

Fiscal Year	To Crossover Refund Capital Improvement Revenue Bonds Series 1995		To Fund a Grant to Shands Jacksonville Medical Center, Inc.		To Refund Commerical Paper Notes and to Fund Veterans Memorial Wall Plaza and Library System Improvements	
	Capital Improvement and Refunding Revenue Bonds, Crossover Series, 2002C		Excise Taxes Revenue Bonds, Series 2002B		Local Government Sales Tax Refunding and Improvement Revenue Bonds, Series 2002	
	Principal	Interest	Principal	Interest	Principal	Interest
2008	820,000	1,179,063	2,085,000	2,881,241	2,585,000	2,418,000
2009	865,000	1,155,018	2,150,000	2,806,966	2,675,000	2,337,428
2010	920,000	1,127,093	2,235,000	2,719,266	2,755,000	2,249,141
2011	980,000	1,094,993	2,325,000	2,636,204	2,850,000	2,150,994
2012	1,045,000	1,059,033	2,400,000	2,549,841	2,950,000	2,041,806
2013	1,105,000	1,019,780	2,495,000	2,451,941	3,065,000	1,922,975
2014	1,175,000	975,838	2,595,000	2,346,898	3,195,000	1,797,775
2015	1,250,000	927,338	2,705,000	2,230,891	3,315,000	1,652,013
2016	1,335,000	867,294	2,825,000	2,106,466	6,845,000	1,387,803
2017	1,425,000	796,625	2,955,000	1,965,238	7,210,000	1,015,438
2018	1,440,000	725,000	3,110,000	1,804,638	7,595,000	624,403
2019	1,460,000	652,500	3,275,000	1,634,629	7,995,000	211,694
2020	1,485,000	578,875	3,450,000	1,454,835		
2021	1,505,000	504,125	3,635,000	1,264,426		
2022	1,520,000	428,500	3,830,000	1,076,730		
2023	1,540,000	352,000	4,010,000	891,488		
2024	1,555,000	274,625	4,200,000	691,250		
2025	2,245,000	179,625	4,410,000	476,000		
2026	2,470,000	61,750	4,630,000	250,000		
2027			2,685,000	67,125		
2028						
2029						
2030						
2031						
2032						
2033						
2034						
2035						
	<u>\$26,140,000</u>	<u>\$13,959,071</u>	<u>\$62,005,000</u>	<u>\$34,306,073</u>	<u>\$53,035,000</u>	<u>\$19,809,469</u>

Interest

Rates:

2.70 - 5.25%

3.00 - 5.375%

3.00 - 5.375%

CITY OF JACKSONVILLE, FLORIDA
DEBT SERVICE REQUIREMENTS TO MATURITY -
SPECIAL OBLIGATION BONDS PAYABLE FROM SPECIFIC REVENUE SOURCES
OTHER THAN AD VALOREM TAXES

September 30, 2007
(continued)

Fiscal Year	To Refund a Portion of Excise Taxes Revenue Refunding Bonds, Series 1993A		To Refund Excise Taxes Revenue Bonds, Series 1993 (AMT)		Drainage and General Capital Programs	
	Excise Taxes Revenue Refunding and Improvement Bonds, Series 2003B		Excise Taxes Revenue Refunding Bonds, Series 2003C (AMT)		Capital Project Revenue Bonds Series 1997 - 3	
	Principal	Interest	Principal	Interest	Principal	Interest
2008	2,950,000	301,700	435,000	1,726,150		961,971
2009	3,115,000	210,725	475,000	1,713,588		959,343
2010	3,280,000	82,000	15,000	1,706,219		959,343
2011			15,000	1,705,713	200,000	952,005
2012			15,000	1,705,150	500,000	935,556
2013			20,000	1,704,450	800,000	902,012
2014			20,000	1,703,638	700,000	873,703
2015			20,000	1,702,813	800,000	842,053
2016			20,000	1,701,963	700,000	815,967
2017			5,380,000	1,560,300	600,000	789,432
2018			5,895,000	1,264,331	600,000	765,448
2019			6,445,000	940,406	500,000	745,133
2020			7,030,000	586,688	400,000	730,809
2021			7,660,000	201,075	300,000	716,496
2022					200,000	708,172
2023						707,515
2024					5,700,000	499,713
2025					5,900,000	263,217
2026					6,100,000	20,041
2027						
2028						
2029						
2030						
2031						
2032						
2033						
2034						
2035						
	<u>\$9,345,000</u>	<u>\$594,425</u>	<u>\$33,445,000</u>	<u>\$19,922,481</u>	<u>\$24,000,000</u>	<u>\$14,147,930</u>

Interest Rates:	3.00 - 5.00%	2.25 - 5.25%	Variable Rate Assumed at 4.00%
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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, 2007

Fiscal Year	To Fund a Grant to Shands Jacksonville Medical Center, Inc (Proton Beam)		Drainage and General Capital Programs		To Fund City-Wide Capital Improvements and River City Marketplace Road and Utility Improvements	
	Excise Taxes Revenue Bonds Series 2003A		Capital Project Revenue Bonds Series 2002-1		Excise Taxes Revenue Bonds Series 2005A	
	Principal	Interest	Principal	Interest	Principal	Interest
2008	300,000	718,170		2,164,435		2,081,913
2009	880,000	700,470		2,158,522		2,081,913
2010	905,000	673,695		2,158,522	510,000	2,072,988
2011	935,000	646,095		2,158,522	525,000	2,054,875
2012	960,000	616,470		2,164,435	545,000	2,035,809
2013	990,000	583,545		2,158,522	565,000	2,015,338
2014	1,025,000	547,770		2,158,522	585,000	1,993,775
2015	1,065,000	509,618		2,158,522	605,000	1,970,706
2016	1,105,000	468,920		2,164,436	630,000	1,946,006
2017	1,145,000	425,598		2,159,366	655,000	1,920,306
2018	1,190,000	379,470		2,159,366	685,000	1,893,078
2019	1,235,000	330,353		2,159,366	710,000	1,863,863
2020	1,285,000	278,050		2,164,436	740,000	1,833,050
2021	1,340,000	222,590		2,159,366	2,535,000	1,763,456
2022	1,400,000	163,490		2,159,366	2,645,000	1,643,463
2023	1,460,000	100,745		2,159,366	2,775,000	1,507,963
2024	1,525,000	34,313		2,164,437	2,915,000	1,365,713
2025				2,159,366	3,060,000	1,225,900
2026				2,159,366	3,195,000	1,079,088
2027			5,200,000	1,967,748	3,355,000	915,338
2028			5,400,000	1,757,306	3,520,000	752,263
2029			5,600,000	1,529,363	2,565,000	613,747
2030			5,800,000	1,298,179	2,680,000	492,456
2031			6,000,000	1,059,001	2,805,000	365,616
2032			6,200,000	813,996	2,935,000	227,375
2033			6,400,000	556,660	3,080,000	77,000
2034			6,600,000	293,498		
2035			6,800,000	22,341		
	<u>\$18,745,000</u>	<u>\$7,399,362</u>	<u>\$54,000,000</u>	<u>\$50,346,334</u>	<u>\$44,820,000</u>	<u>\$37,792,994</u>

**Interest
Rates:**

3.00 - 4.50%

Variable Rate
Assumed at 4.00%

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, 2007
(continued)

Fiscal Year	To Refund the Sunshine State Governmental Finance Commission Bonds, Series 1995A and various Capital Improvements		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	
	Excise Taxes Revenue Refunding Bonds Series 2006A		Excise Taxes Revenue Refunding Bonds Series 2006B (AMT)		Excise Taxes Revenue Bonds Taxable Series 2006C	
	Principal	Interest	Principal	Interest	Principal	Interest
2008		1,693,644		360,038		1,199,585
2009		1,693,644		360,038		1,199,585
2010		1,693,644		360,038		1,199,585
2011		1,693,644		360,038		1,199,585
2012	1,370,000	1,670,525	1,490,000	333,031	2,135,000	1,147,491
2013	1,420,000	1,622,556	1,830,000	271,713	2,240,000	1,039,733
2014	1,465,000	1,571,153	1,895,000	199,500	2,350,000	924,849
2015	1,520,000	1,516,100	1,975,000	122,100	2,470,000	803,138
2016	1,575,000	1,456,100	2,065,000	41,300	2,590,000	674,990
2017		1,424,600			2,725,000	539,574
2018		1,424,600			2,865,000	395,753
2019		1,424,600			3,010,000	243,584
2020		1,424,600			3,170,000	82,737
2021	1,660,000	1,383,100				
2022	1,740,000	1,298,100				
2023	1,830,000	1,208,850				
2024	1,920,000	1,115,100				
2025	2,015,000	1,016,725				
2026	2,115,000	913,475				
2027	2,225,000	810,538				
2028	2,325,000	708,163				
2029	2,430,000	601,175				
2030	2,535,000	483,125				
2031	2,665,000	353,125				
2032	2,795,000	216,625				
2033	2,935,000	73,375				
2034						
2035						
	<u>\$36,540,000</u>	<u>\$30,490,884</u>	<u>\$9,255,000</u>	<u>\$2,407,794</u>	<u>\$23,555,000</u>	<u>\$10,650,184</u>

Interest Rates:	3.375 - 5.00%	3.625 - 4.00%	(Taxable) 4.88 - 5.22%
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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, 2007

Purpose: To Fund the Renovation
of the Carling, Ed Ball and
Laura Street Trio, and
Dredging of
Privately Owned Canals

Fiscal Year	Excise Taxes Revenue Bonds Taxable Series 2007		Total Principal and Interest
	Principal	Interest	
2008		1,967,774	89,054,206
2009	950,000	1,924,775	90,863,534
2010	1,015,000	1,880,563	87,964,629
2011	1,060,000	1,836,525	77,065,120
2012	1,105,000	1,793,225	82,266,807
2013	1,145,000	1,751,088	79,807,055
2014	1,190,000	1,707,250	79,886,470
2015	1,235,000	1,658,750	76,946,145
2016	1,285,000	1,608,350	77,032,345
2017	1,335,000	1,555,950	73,526,349
2018	1,390,000	1,501,450	73,720,846
2019	1,445,000	1,444,750	73,845,879
2020	1,505,000	1,385,750	57,016,583
2021	1,560,000	1,316,650	55,049,986
2022	1,640,000	1,236,650	47,152,736
2023	1,720,000	1,152,650	46,998,480
2024	1,810,000	1,064,400	46,951,140
2025	1,900,000	971,650	45,323,389
2026	1,995,000	874,275	44,998,834
2027	2,095,000	772,025	41,733,874
2028	2,200,000	664,650	38,951,636
2029	2,310,000	557,675	37,804,535
2030	2,410,000	451,475	37,728,672
2031	2,520,000	334,250	37,648,498
2032	2,645,000	205,125	26,393,852
2033	2,780,000	69,500	26,314,332
2034			6,893,498
2035			6,822,341
	<u>\$42,245,000</u>	<u>\$31,687,174</u>	<u>\$1,565,761,767</u>

Interest (Taxable)
Rates: 4.88 - 5.22%

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, 2007

Fiscal Year	Better Jacksonville Transportation Projects Revenue Bonds Series 2001		Better Jacksonville Infrastructure Projects Sales Tax Revenue Bonds Series 2001		Better Jacksonville Infrastructure Projects Sales Tax Revenue Bonds Series 2003	
	Principal	Interest	Principal	Interest	Principal	Interest
2008	2,595,000	8,501,570	4,095,000	9,979,900	4,570,000	9,117,395
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>\$ 169,625,000</u>	<u>\$ 167,838,088</u>	<u>\$ 198,215,000</u>	<u>\$ 150,502,737</u>	<u>\$ 195,250,000</u>	<u>\$ 142,994,283</u>

Interest

Rates: 4.00 - 5.50% 4.10 - 5.50% 2.13 - 5.25%

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, 2007

Fiscal Year	To currently refund State of FL Full Faith and Credit, JTA Senior Lien Refunding Bonds, Series 1992A and other Better Jax Transportation Projects Transportation Revenue Bonds Series 2003 (Auction Rate Securities)		Better Jacksonville Transportation Projects Transportation Revenue Bonds Series 2003A (Auction Rate Securities)		Better Jacksonville Transportation Projects Transportation Revenue Bonds Series 2003B (Auction Rate Securities)	
	Principal	Interest	Principal	Interest	Principal	Interest
	2008		1,714,075		3,073,000	
2009	1,610,000	1,650,917		3,073,000		3,072,000
2010	1,670,000	1,585,153		3,073,000		3,072,000
2011	1,745,000	1,516,682		3,073,000		3,072,000
2012	1,810,000	1,445,405		3,073,000		3,072,000
2013	1,890,000	1,371,220		3,073,000		3,072,000
2014	2,300,000	1,287,210		3,073,000		3,072,000
2015	2,385,000	1,193,276	2,375,000	3,025,500	2,375,000	3,024,500
2016	2,495,000	1,095,432	2,500,000	2,928,000	2,500,000	2,927,000
2017	4,990,000	945,358	2,100,000	2,836,000	2,100,000	2,835,000
2018	5,190,000	741,249	2,125,000	2,751,500	2,125,000	2,750,000
2019	5,405,000	528,819	2,225,000	2,664,500	2,225,000	2,662,000
2020	5,135,000	317,492	2,550,000	2,569,000	2,550,000	2,566,500
2021	5,350,000	107,268	2,625,000	2,465,500	2,625,000	2,463,500
2022			3,800,000	2,337,000	3,800,000	2,335,000
2023			3,925,000	2,182,500	3,925,000	2,180,500
2024			4,075,000	2,022,500	4,075,000	2,021,000
2025			4,225,000	1,856,500	4,225,000	1,856,000
2026			4,375,000	1,684,500	4,375,000	1,685,000
2027			4,500,000	1,507,000	4,500,000	1,507,500
2028			4,650,000	1,324,000	4,650,000	1,323,500
2029			4,825,000	1,134,500	4,825,000	1,133,500
2030			5,000,000	938,000	5,000,000	937,000
2031			5,175,000	734,500	5,175,000	733,500
2032			5,350,000	524,000	5,350,000	523,000
2033			10,425,000	208,500	10,400,000	208,000
2034						
2035						
2036						
2037						
2038						
	<u>\$ 41,975,000</u>	<u>\$ 15,499,552</u>	<u>\$ 76,825,000</u>	<u>\$ 57,204,500</u>	<u>\$ 76,800,000</u>	<u>\$ 57,176,000</u>

Interest Rates:	Swap Payment Fixed at 4.01%	Auction Rate Securities Assumed at 4.00%	Auction Rate Securities Assumed at 4.00%
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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 - BETTER JACKSONVILLE PLAN**

September 30, 2007

(continued)

Fiscal Year	Better Jacksonville Sales Tax Revenue Bonds Series 2004		Transportation Revenue Bonds Series 2004 (Auction Rate Securities)	
	Principal	Interest	Principal	Interest
2008	5,400,000	8,181,395		2,738,951
2009	5,530,000	8,045,095	2,775,000	2,684,103
2010	5,665,000	7,909,648	2,825,000	2,587,363
2011	5,795,000	7,772,063	2,950,000	2,487,600
2012	5,945,000	7,617,881	3,050,000	2,383,950
2013	6,105,000	7,444,563	3,175,000	2,276,413
2014	6,290,000	7,250,775	3,300,000	2,164,558
2015	6,495,000	7,038,959	3,400,000	2,048,815
2016	6,710,000	6,811,931	3,525,000	1,929,186
2017	6,950,000	6,568,538	3,650,000	1,805,238
2018	7,205,000	6,298,469	3,800,000	1,676,539
2019	7,490,000	6,004,569	3,925,000	1,543,089
2020	7,790,000	5,698,969	4,075,000	1,404,889
2021	8,100,000	5,381,169	4,225,000	1,261,507
2022	8,430,000	5,045,300	4,375,000	1,112,942
2023	8,770,000	4,685,069	4,550,000	958,763
2024	9,145,000	4,304,375	4,700,000	798,969
2025	9,530,000	3,895,619	4,900,000	633,129
2026	9,960,000	3,450,869	5,075,000	460,811
2027	10,425,000	2,979,466	5,300,000	281,583
2028	10,910,000	2,486,094	5,500,000	95,013
2029	11,410,000	1,977,075		
2030	11,920,000	1,452,150		
2031	26,310,000	591,975		
2032				
2033				
2034				
2035				
2036				
2037				
2038				
	<u>\$ 208,280,000</u>	<u>\$ 128,892,013</u>	<u>\$ 79,075,000</u>	<u>\$ 33,333,408</u>

Interest Rates: 2.00 - 5.00% Swap Payment Fixed at 3.455%

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, 2007

Better Jacksonville Transportation Projects			
Fiscal Year	Sales Tax Revenue Bonds Series 2007		Total Principal and Interest
	Principal	Interest	
2008		5,201,805	68,240,091
2009	2,640,000	4,888,100	74,839,734
2010	3,020,000	4,746,600	72,235,457
2011	3,170,000	4,607,700	72,263,752
2012	3,300,000	4,461,800	81,062,319
2013	3,465,000	4,310,000	71,759,824
2014	3,600,000	4,150,700	72,051,193
2015	3,780,000	3,966,200	76,654,715
2016	3,970,000	3,772,450	76,662,714
2017	4,170,000	3,568,950	77,997,760
2018		3,464,700	73,585,728
2019		3,464,700	73,595,298
2020		3,464,700	73,556,138
2021		3,464,700	73,483,535
2022		3,464,700	73,424,776
2023		3,464,700	73,391,963
2024		3,464,700	80,325,588
2025		3,464,700	80,262,354
2026		3,464,700	80,163,814
2027	4,375,000	3,355,325	84,308,517
2028	4,595,000	3,131,075	84,179,200
2029	4,825,000	2,895,575	84,578,413
2030	5,065,000	2,648,325	84,459,631
2031	5,320,000	2,395,350	123,837,700
2032	5,575,000	2,129,625	43,605,750
2033	5,850,000	1,844,000	28,935,500
2034	6,145,000	1,544,125	7,689,125
2035	6,450,000	1,229,250	7,679,250
2036	6,775,000	898,625	7,673,625
2037	7,115,000	551,375	7,666,375
2038	7,470,000	186,750	7,656,750
	\$ 100,675,000	\$ 97,666,005	\$ 1,997,826,586

Interest

Rates: 4.00 - 5.00%

CITY OF JACKSONVILLE, FLORIDA



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, 2007

Purpose:		Better Jacksonville Infrastructure Projects		Better Jacksonville Infrastructure Projects		
Fiscal Year	State Infrastructure Bank Loan No. 1, Dated 7/28/05		State Infrastructure Bank Loan No. 2, Dated 3/13/07		Total Principal and Interest	
	Principal	Interest	Principal	Interest		
2008	2,172,665	275,835	4,000,000		6,448,500	
2009	1,979,366	464,834	3,299,718	700,282	6,444,200	
2010	2,019,053	425,247	3,382,211	617,789	6,444,300	
2011	2,063,834	384,866	3,466,766	533,234	6,448,700	
2012	2,103,711	343,589	3,553,436	446,564	6,447,300	
2013	2,143,685	301,515	3,642,272	357,728	6,445,200	
2014	2,188,759	258,641	3,733,328	266,672	6,447,400	
2015	2,233,934	214,866	3,826,662	173,338	6,448,800	
2016	2,274,212	170,188	3,106,878	77,672	5,628,950	
2017	2,319,597	124,703			2,444,300	
2018	2,370,089	78,311			2,448,400	
2019	1,545,480	30,910			1,576,390	
2020					0	
2021					0	
	<u>\$ 25,414,385</u>	<u>\$ 3,073,503</u>	<u>\$ 32,011,271</u>	<u>\$ 3,173,278</u>	<u>\$63,672,439</u>	

Interest Rates: 2.00% 2.50%

CITY OF JACKSONVILLE, FLORIDA

DEBT SERVICE REQUIREMENTS TO MATURITY - REVENUE BONDS PAYABLE FROM ENTERPRISE FUNDS

September 30, 2007

Fiscal Year	Excise Taxes Revenue Refunding Bonds, Series 1995A		Excise Tax Revenue Refunding Bonds, Series 1996A		Excise Tax Revenue Refunding & Capital Improvement Bonds, Series 1999B	
	Principal	Interest	Principal	Interest	Principal	Interest
	Purpose: To Refund Parking and Excise Taxes Revenue Refunding Bonds, Series 1987			To Partially Refund Excise Tax Revenue Bonds, Series 1991A		To Partially Refund Excise Tax Revenue Bonds, Series 1991B and Construction of Trail Ridge Landfill
2008	2,800,000	373,669	1,120,000	662,490	2,245,000	1,489,990
2009	2,935,000	230,209	1,175,000	609,117	2,355,000	1,379,268
2010	3,100,000	77,500	1,230,000	551,985	2,465,000	1,260,240
2011			1,285,000	490,983	2,590,000	1,127,390
2012			1,350,000	425,750	2,730,000	981,090
2013			1,420,000	356,500	2,880,000	823,215
2014			1,490,000	283,750	3,050,000	652,728
2015			1,565,000	207,375	3,220,000	478,100
2016			1,645,000	127,125	3,400,000	295,960
2017			1,720,000	43,000	3,585,000	100,380
2018						
	<u>\$ 8,835,000</u>	<u>\$ 681,378</u>	<u>\$ 14,000,000</u>	<u>\$ 3,758,075</u>	<u>\$ 28,520,000</u>	<u>\$ 8,588,361</u>

Interest

Rates: 4.875 - 5.125% 4.60 - 5.50% 4.750 - 5.75%

CITY OF JACKSONVILLE, FLORIDA

**DEBT SERVICE REQUIREMENTS TO MATURITY -
REVENUE BONDS PAYABLE FROM ENTERPRISE FUNDS**

September 30, 2007

Fiscal Year	Excise Tax Revenue Refunding & Improvement Bonds, Series 2003B		Total Principal and Interest
	Principal	Interest	
	To Partially Refund Excise Tax Revenue Refunding Bonds, Series 1993A		
2008	1,245,000	252,375	\$ 10,188,524
2009	1,215,000	210,475	10,109,069
2010	1,195,000	157,375	10,037,100
2011	1,245,000	96,375	6,834,748
2012	1,305,000	32,625	6,824,465
2013			5,479,715
2014			5,476,478
2015			5,470,475
2016			5,468,085
2017			5,448,380
2018			
	<u>\$ 6,205,000</u>	<u>\$ 749,225</u>	<u>\$ 71,337,039</u>

Interest Rates: 3.00 - 5.00%

CITY OF JACKSONVILLE, FLORIDA

**DEBT SERVICE REQUIREMENTS TO MATURITY -
OTHER LONG-TERM OBLIGATIONS
PAYABLE FROM GENERAL REVENUE**

September 30, 2007

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
	2008	285,000	136,724	75,000	26,709	175,000
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						
	<u>\$2,865,000</u>	<u>\$615,040</u>	<u>\$395,000</u>	<u>\$81,325</u>	<u>\$2,005,000</u>	<u>\$682,289</u>
Interest Rates:	(Taxable) 4.00 - 5.19%		(Taxable) 6.61 - 6.88%		(Taxable) 6.61 - 7.03%	

CITY OF JACKSONVILLE, FLORIDA

**DEBT SERVICE REQUIREMENTS TO MATURITY -
OTHER LONG-TERM OBLIGATIONS
PAYABLE FROM GENERAL REVENUE**

September 30, 2007

Fiscal Year	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
	2008	60,000	60,450	55,000	15,771	40,000
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
	<u>\$875,000</u>	<u>\$347,993</u>	<u>\$235,000</u>	<u>\$34,348</u>	<u>\$580,000</u>	<u>\$224,854</u>
Interest Rates:	(Taxable) 6.61 - 7.08%		(Taxable) 6.61 - 6.78%		(Taxable) 6.61 - 7.08%	

CITY OF JACKSONVILLE, FLORIDA

**DEBT SERVICE REQUIREMENTS TO MATURITY -
OTHER LONG-TERM OBLIGATIONS
PAYABLE FROM GENERAL REVENUE**

September 30, 2007
(continued)

Purpose:		HUD Section 108 Program Loan for Hampton Inns Project		
		U. S. Government Guaranteed Note Payable Series 1997		Total Principal and Interest
Fiscal Year	Principal	Interest		
2008	40,000	27,806		\$1,175,165
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
	<u>\$ 405,000</u>	<u>\$ 137,835</u>		<u>\$9,483,684</u>
Interest Rates:		(Taxable) 6.61 - 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, 2007

Purpose: To Fund the
Loan Pool Program

Fiscal Year	Commercial Paper Notes		Total Principal and Interest
	Principal	Interest	
2008	14,441,000	2,599,380	17,040,380
2009	14,441,000	2,021,740	16,462,740
2010	14,441,000	1,444,100	15,885,100
2011	14,441,000	866,460	15,307,460
2012	14,441,000	288,820	14,729,820
2013			0
2014			0
2015			0
2016			0
	<u>\$ 72,205,000</u>	<u>\$ 7,220,500</u>	<u>\$79,425,500</u>

Interest Rates: Variable Rate
Assumed at 4.00%



CAPITAL PROJECTS

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, 2007, through the fiscal year ending September 30, 2012.

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 new and/or updated projects at \$528.7 million and over 490 ongoing projects at \$1.1 billion for a total over \$1.6 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 \$)

SOURCES	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12
Revenues					
Ad Valorem Taxes (Pay-GO)	\$ 4.0	\$ 8.0	\$ 12.0	\$ 16.0	\$ 20.0
Debt Proceeds	72.1	91.1	102.4	65.8	73.9
Florida In-land Navigational District Grant (FIND)	1.4	0.8	0.8	0.8	0.8
Tree Mitigation Fund	2.8	3.0	3.0	2.0	3.0
Historic Preservation Fund	0.9	0.1	-	-	-
*Stormwater Fee (Pay-Go)	N/A	11.3	10.7	11.9	13.0
TOTAL SOURCES	\$ 81.2	\$ 114.3	\$ 129.0	\$ 96.5	\$ 110.7

USES	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12
Environment/Quality of Life	\$ 18.5	\$ 39.5	\$ 26.0	\$ 22.8	\$ 22.8
Public Safety	1.6	2.0	-	5.0	13.3
Targeted Economic Development	1.5	6.5	2.0	2.0	-
Drainage	6.0	16.4	61.0	37.2	38.2
Parks	11.1	6.5	2.6	2.6	2.6
Government Facilities	18.3	11.9	5.4	5.3	7.4
Public Facilities	4.0	6.5	6.5	2.5	2.5
Roads/Infrastructure/Transportation	20.2	25.2	25.5	19.2	24.0
TOTAL USES	\$ 81.2	\$ 114.3	\$ 129.0	\$ 96.5	\$ 110.7

*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. No operating impact.

Public Safety – Fire station #25 is a replacement but it will require \$14,575 in supplies, \$21,111 in equipment and \$5,500 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. Actually 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. Operating expenses will be the responsibility of JTA.

Other capital expenditures are for needed roadwork in a redevelopment area.

Drainage – The Cecil North 100 acres of new wetlands is anticipated to have \$20,000 annual maintenance cost beginning in FY 08/09.

McCoys Creed 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. Beginning in FY 08/09, the Ed Ball building is expected to need \$911,000 for utilities and \$1,795,000 for maintenance.

Public Facilities - There is no additional operating impact this fiscal year.

Roads/Infrastructure/Transportation – Signalization/ITS Enhancements is projected to increase utility cost for Public Works by \$500 a year beginning in FY 07/08.

The remainder projects are routine maintenance and repairs.

The following pages contain more detail on expenditures by project.

CITY OF JACKSONVILLE, FLORIDA

CURRENT FUNDING SOURCE	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12
Pay Go	2,600,500				
Pay Go=FIN	1,399,500				
ANTICIPATED FUNDING SOURCE	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12
Pay Go		8,000,000	12,000,000	16,000,000	20,000,000
Debt Proceeds	72,057,308	86,491,750	52,447,750	40,848,000	48,882,000
Grant(s)-FIN	1,399,500	800,000	800,000	800,000	800,000
Tree Mitigation Fund	2,800,000	3,000,000	3,000,000	2,000,000	3,000,000
Historic Preservation	899,500	100,000			
Grand Total Per Year	81,156,308	98,391,750	68,247,750	59,648,000	72,682,000

Program Area	Project Name	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12
1 Environment/Quality of Life	Burke St. Lime Pits		1,000,000	2,000,000		
2 Environment/Quality of Life	Doe Boy Dump Site		2,430,000			
3 Environment/Quality of Life	Gold Merit/Pope Place		12,250,000			
4 Environment/Quality of Life	JAX Ash Sites	1,250,000	19,870,000	20,000,000	20,000,000	20,000,000
5 Environment/Quality of Life	Southside Incinerator Site	2,250,000				
6 Environment/Quality of Life	County Wide Environmental Compliance	250,000	250,000	250,000	250,000	250,000
7 Environment/Quality of Life	Crystal Springs Road Park Contaminated Soil Remediation	500,000				
8 Public Safety	Replacement Fire Station #25 (3 Bay)					3,272,000
9 Public Safety	Replacement Fire Station #26 (3 Bay)	770,000	2,000,000			
10 Public Safety	Restore Funding Fire Station #47					
11 Public Safety	Radio Towers	835,000				
12 Targeted Economic Development	Jacksonville Transportation Center	1,500,000	3,500,000			
13 Targeted Economic Development	Brooklyn Redevelopment		3,000,000	2,000,000	2,000,000	
14 Drainage	Cecil North 100 Acres of New Wetlands	300,000	420,000	310,000	310,000	160,000
15 Parks	ADA Compliance within Parks/Upgrade Parks	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
16 Parks	Bob Hayes/N.E. Community Center	4,269,558	3,850,000			
17 Parks	Alimacani Boat Ramp (FIND)	108,500				
18 Parks	Joe Carlucci (FIND)	97,500				
19 Parks	Castaway Dredge - Phase II (FIND)	600,000				
20 Parks	Intracoastal Waterway Boat Ramp Parking Acquisition (FIND)	600,000				
21 Parks	Lighthouse Marine Boat Ramp (FIND)	108,500				
22 Parks	Metro Park Marina - Lighting, Electric and Water (FIND)	900,000				
23 Parks	Palms Fish Camp (FIND)	234,500				
24 Parks	Sister Creek (FIND)	150,000				
25 Parks	Florida Inland Navigation District (FIND) Projects		1,600,000	1,600,000	1,600,000	1,600,000
26 Parks	Park Capital Projects-Upgrades/Maintenance Repairs	3,000,000				
27 Drainage	County Wide Drainage System Rehab	2,850,000				
28 Drainage	Stormwater Master Plan/TMDL	1,000,000				
29 Drainage	Wills Branch Maintenance Dredging	1,880,000				
30 Environment/Quality of Life	County Wide Hardscape	500,000	500,000	500,000	500,000	500,000
31 Environment/Quality of Life	County Wide Landscape	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
32 Environment/Quality of Life	Countywide, City Maintained St. Johns River Bulkhead, Assessment and Restoration	1,600,000	1,100,000	1,100,000		
33 Environment/Quality of Life	Temporary Storm Debris Site Improvements	100,000	100,000	100,000		
34 Environment/Quality of Life	TMDL Initiative/River Accord	10,000,000				
35 Government Facilities	Ed Ball Building	6,500,000	8,000,000	1,000,000	878,000	3,000,000
36 Government Facilities	Governmental Facilities Capital Maintenance	8,910,000	3,750,000	4,400,000	4,400,000	4,400,000
37 Government Facilities	Haverty's	2,000,000				
38 Government Facilities	Historical Repairs: Snyder Memorial	900,000	100,000			
39 Public Facilities	Northbank Riverwalk Renovations	4,000,000	4,000,000	4,000,000		
40 Public Facilities	Southbank Riverwalk Renovations		2,500,000	2,500,000	2,500,000	2,500,000
41 Roads/Infrastructure/Trans.	11th St. - 12th Street - Venus St. Connector					
42 Roads/Infrastructure/Trans.	8th St. - I-95 to Blvd. Landscaping/Tree Planting Hardscape					
43 Roads/Infrastructure/Trans.	Intersection Improvements, Bridge, Misc Construction	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
44 Roads/Infrastructure/Trans.	Jefferson St. Reconstruction - 8th St. to 10th St.					
45 Roads/Infrastructure/Trans.	Repairs to Coastline Drive and the Riverwalk	1,600,000	1,100,000	1,100,000	1,100,000	
46 Roads/Infrastructure/Trans.	Roadway Resurfacing	14,342,750	14,934,000	15,000,000	14,610,000	20,000,000
47 Roads/Infrastructure/Trans.	San Marco (Naldo to Riverplace)	1,000,000	5,887,750	5,887,750		
48 Roads/Infrastructure/Trans.	Sidewalk Construction and Repair	1,000,000	1,000,000	1,000,000	1,000,000	1,500,000
49 Roads/Infrastructure/Trans.	Signalization/ITS Enhancements	750,000	750,000	1,000,000	1,000,000	1,000,000
50 Public Safety	MCC Prisoner Housing Units				5,000,000	10,000,000
Total		\$ 81,156,308	\$ 98,391,750	\$ 68,247,750	\$ 59,648,000	\$ 72,682,000
Surplus (Deficit)		0	0	0	0	0

CITY OF JACKSONVILLE, FLORIDA

Stormwater Projects

CURRENT FUNDING SOURCE	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12
Pay Go		11,300,000	10,727,500	11,888,463	13,032,309
ANTICIPATED FUNDING SOURCE					
Debt Proceeds		4,650,000	50,000,000	25,000,000	25,000,000
Total Per Year	\$ -	\$ 15,950,000	\$ 60,727,500	\$ 36,888,463	\$ 38,032,309

Program Area	Project Name	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12
1 Drainage	County Wide Drainage System Rehab		2,510,000	5,000,000	3,650,000	3,650,000
2 Drainage	McCoys Creek Pond Retrofit (Air Liquide)		300,000			
3 Drainage	Country Creek Drainage			600,000	1,000,000	4,400,000
4 Drainage	Crystal Springs Area Drainage		400,000	525,000	2,875,000	
5 Drainage	Hamilton/Jersey Outfall to Roosevelt		300,000	500,000	2,100,000	
6 Drainage	Lasalle Street Outfall		300,000	650,000		6,050,000
7 Drainage	Lavilla/Brooklyn Compensatory Pond (Broward Rd & Smith St)				250,000	2,500,000
8 Drainage	Lower Eastside Drainage - Pond Expansion			1,000,000	3,250,000	
9 Drainage	Lower Eastside Drainage Improvements - Phase 3			600,000	600,000	5,300,000
10 Drainage	McCoy's Creek Pond "C"		150,000	3,250,000		
11 Drainage	Messer Area Drainage		300,000	1,000,000	3,450,000	
12 Drainage	Miruelo Circle Drainage		250,000	550,000	2,000,000	
13 Drainage	Noroad/Lambing Drainage		140,000	200,000	1,060,000	
14 Drainage	Old Plank Road Outfall		300,000	630,000	2,570,000	
15 Drainage	Paul Avenue Outfall			850,000	850,000	
16 Drainage	Avenue B/Zinnia Ave Box Culvert			300,000	300,000	3,000,000
17 Drainage	Stormwater Master Plan/TMDL			1,000,000	1,000,000	
18 Drainage	Silver Street Outfall			300,000	2,650,000	
19 Drainage	TMDL Initiative/River Accord		11,000,000	43,772,500	9,283,463	13,132,309

Total	\$ -	\$ 15,950,000	\$ 60,727,500	\$ 36,888,463	\$ 38,032,309
Surplus (Deficit)	0	0	0	0	0



OPERATING BUDGETS

CITY OF JACKSONVILLE, FLORIDA

OPERATING BUDGETS

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CITY OF JACKSONVILLE, FLORIDA

SCHEDULE OF APPROPRIATION BY DEPARTMENT

Department	Personnel Services	Operating Expenses
General Funds:		
Advisory Boards	\$289,729	\$153,274
Central Operations	13,644,926	5,612,646
Clerk of the Court	1,946,575	1,275,237
Council	5,800,538	2,943,601
Courts		1,021,039
Environmental & Compliance	9,955,990	5,281,033
Finance	6,191,254	3,252,454
Fire and Rescue	120,614,718	24,382,786
General Counsel	155,760	193,829
Health Administrator		774,094
Jacksonville Citywide Activities		12,926,368
Jacksonville Human Rights Commission	1,087,105	235,635
Mayor's Office	1,870,276	463,734
Medical Examiner	1,952,900	681,570
Office of the Sheriff	249,734,388	72,585,545
Pension Funds		14,706
Planning and Development	4,169,651	2,934,546
Property Appraiser	7,260,181	2,035,179
Public Defender		800,019
Public Libraries	18,276,662	9,850,709
Public Works	33,422,960	36,961,959
Recreation & Community Services	13,579,774	27,285,381
State Attorney		493,950
Supervisor of Elections	3,844,935	3,957,656
Tax Collector	10,014,786	4,162,554
Total General Funds	\$503,813,108	\$220,279,504
Special Revenue Funds:		
Children's Commission	\$4,255,777	\$2,989,762
Clerk of the Court		2,653,897
Council	69,601	9,079,114
Courts	342,819	2,851,712
Environmental & Compliance	2,771,164	1,121,872
Fire and Rescue	485,974	32,120
Housing and Neighborhoods	2,242,025	1,192,326
Jacksonville Citywide Activities		7,260,453
Office of the Sheriff	404,795	4,326,336
Planning and Development	9,093,014	3,253,411
Public Defender		209,607
Public Works	335,953	423,823
Recreation & Community Services	1,171,091	2,276,999
State Attorney		1,762,794
Total Special Revenue Funds	\$21,172,213	\$39,434,226

CITY OF JACKSONVILLE, FLORIDA

SCHEDULE OF APPROPRIATIONS, CONTINUATION

Capital Outlay	Grants And Aids	Other Uses	Total
\$1	\$0	\$0	\$443,004
26,003			19,283,575
1		1,268,848	4,490,661
1,003			8,745,142
46,928			1,067,967
4			15,237,027
4			9,443,712
7			144,997,511
2			349,591
			774,094
	25,700,399		38,626,767
2			1,322,742
1			2,334,011
129,000			2,763,470
60,003			322,379,936
			14,706
2			7,104,199
1			9,295,361
1			800,020
4,644,672		5,185,474	37,957,517
2,513,458		(985,492)	71,912,885
11	8,526,075		49,391,241
1			493,951
199,207	21,212		8,023,010
3			14,177,343
\$7,620,315	\$34,247,686	\$5,468,830	\$771,429,443
\$71,290	\$15,354,092	\$0	\$22,670,921
			2,653,897
			9,148,715
860,718		6,525	4,061,774
32,723		142,721	4,068,480
1			518,095
16,500	5,427,661	5,478,583	14,357,095
	87,976,359		95,236,812
			4,731,131
1		1,179,549	13,525,975
244,500			454,107
3,462,661	24,905,704		29,128,141
74,501	1,272,000	291,481	5,086,072
128,710			1,891,504
\$4,891,605	\$134,935,816	\$7,098,859	\$207,532,719

CITY OF JACKSONVILLE, FLORIDA

SCHEDULE OF APPROPRIATIONS, CONTINUATION

Department	Personnel Services	Operating Expenses
Capital Project Funds:		
Fire and Rescue	\$0	\$0
Public Works		
Recreation & Community Services		
Total Capital Project Funds	\$0	\$0
Enterprise Funds:		
Economic Development Comm. - JEDC	\$6,260,779	\$22,414,574
Environmental & Compliance	2,765,099	1,446,561
Public Works	6,116,589	72,321,847
Total Enterprise Funds	\$15,142,467	\$96,182,982
Internal Services Funds:		
Central Operations	\$10,119,887	\$119,237,244
Finance	1,624,611	39,351,919
General Counsel	7,120,573	1,334,953
Information Technology	15,120,062	30,136,595
Total Internal Service Funds	\$33,985,133	\$190,060,711
General Trust And Agency Funds:		
Children's Commission	\$0	\$0
Finance	389,043	9,235,684
Sheriff's Trusts	225,003	124,997
Total General Trust And Agency Funds	\$614,046	\$9,360,681
Component Units:		
Economic Development Comm. - JEDC	\$1,363,637	\$9,984,741
Housing Finance Authority	36,902	291,798
Recreation & Community Services		47,500
Total Component Units	\$1,400,539	\$10,324,039
Appropriations Grand Total	\$576,127,506	\$565,642,143

CITY OF JACKSONVILLE, FLORIDA

SCHEDULE OF APPROPRIATIONS, CONTINUATION

Capital Outlay	Grants And Aids	Other Uses	Total
\$770,000	\$0	\$0	\$770,000
61,768,250			61,768,250
7,869,558			7,869,558
\$70,407,808	\$0	\$0	\$70,407,808
\$0	\$0	\$0	\$28,675,353
1		161,844	4,373,505
4,250,004		216,573	82,905,013
\$4,250,005	\$0	\$378,417	\$115,953,871
\$15,993,306	\$0	\$1,583,027	\$146,933,464
79,903		72,444,988	113,501,421
1		249,267	8,704,794
2,637,417		1,550,696	49,444,770
\$18,710,627	\$0	\$75,827,978	\$318,584,449
\$0	\$125,000	\$0	\$125,000
1		298,644	9,923,372
			350,000
\$1	\$125,000	\$298,644	\$10,398,372
\$2	\$102,000	\$441,749	\$11,892,129
13,818		29,225	371,743
135,040			182,540
\$148,860	\$102,000	\$470,974	\$12,446,412
\$106,029,221	\$169,410,502	\$89,543,702	\$1,506,753,074

CITY OF JACKSONVILLE, FLORIDA



CITY OF JACKSONVILLE, FLORIDA



CITY OF JACKSONVILLE, FLORIDA

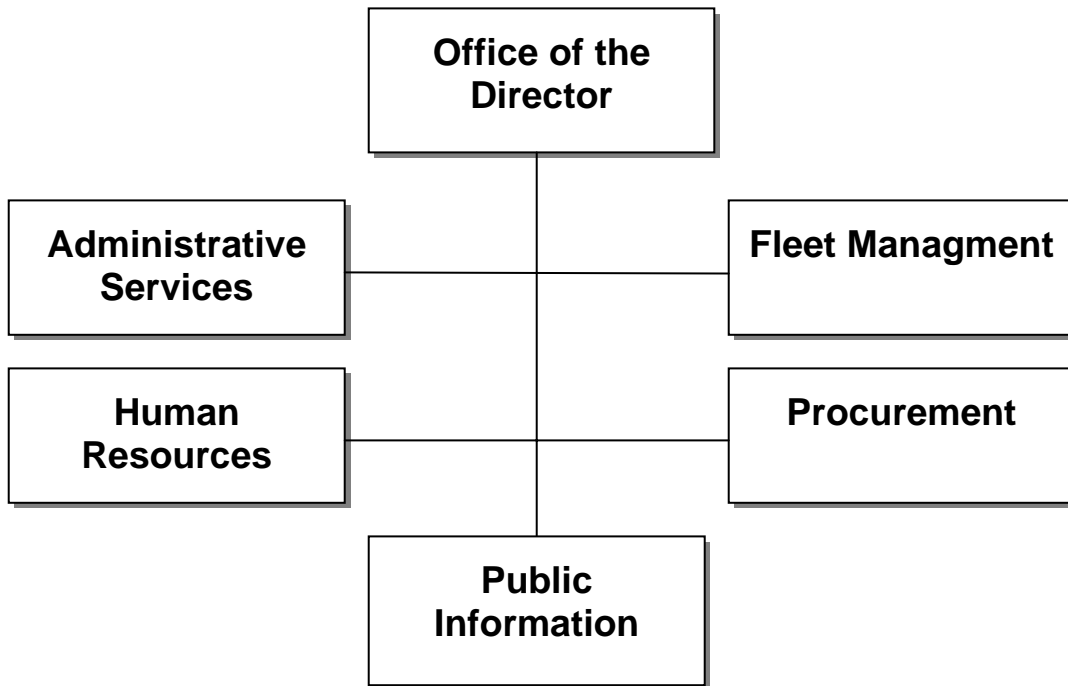
DEPARTMENT OF CENTRAL OPERATIONS

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

DEPARTMENT:	Central Operations
DIVISION:	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.

SIGNIFICANT BUDGETARY CHANGES:

This is a new division within the new Central Operation Department created by the FY 07-08 reorganization. Employees were transferred from other divisions to this division so as to support departments in regards to Financial Support, Payroll etc

RESOURCES - OPAS	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours			103 /1300
Personnel Expense	\$	\$	\$ 4,653,933
Operating Expense			(76,172)
Capital Outlay			0
Other Uses			0
TOTAL	\$ 0	\$ 0	\$ 4,577,761
COST PER CAPITA	\$ 0.00	\$ 0.00	\$ 5.21

2007-2008 ANNUAL BUDGET

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Central Operations
DIVISION:	Fleet Management

FUNCTION:

This division is responsible for stewardship of more than 5,400 pieces of equipment ranging from off-road equipment to motorcycles. It also manages the annual vehicle replacement program, which is budgeted at \$17-19 million for the current fiscal year. The division provides a comprehensive service program to all city agencies, as well as numerous independent authorities and state agencies, such as Jacksonville Electric Authority and Florida Department of Transportation. 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:

- Construction and production of Biodiesel Fuel. This project will reduce the fuel cost and help to reduce the emission of hydrocarbon, carbon monoxide and other chemicals.
- Fleet will continue expanding Fleet fueling operations by constructing new fueling stations in the Mandarin and North side areas.
- Continue replacing Ford Crown Victoria's with Chevy Impalas for Jacksonville Sheriff's Office patrol division. The savings is projected to be \$925,000 annually.
- Fleet will continue reclaiming new spare tires from all surplus vehicles, and also replacing the rear tires of newly acquired heavy trucks with recap tires and using these new tires on truck steering axles.

SIGNIFICANT BUDGETARY CHANGES:

This division was moved from the Finance Department to the newly created Central Operations Department as part of a sweeping reorganization that occurred simultaneously with the budget process. Ten positions were transferred to the newly created Central Operations Administrative Services division as part of a sweeping reorganization of government functions. Personnel Expense decreased due to a reduction in positions and associated salary and benefit costs.

The Operating Expense net increase is due to a \$2.5 million increase in internal service allocations offset slightly by a reduction in other operating supplies.

This Capital Outlay amount represents the excess revenue over budgeted expenses to be used to purchase vehicles outright as well as borrowed capital from the Banking Fund used to purchase vehicles. This Other Uses amount represents the allocation of indirect costs.

RESOURCES - OPFM	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours			168 / 5,200
Personnel Expense	\$	\$	\$ 8,951,541
Operating Expense			39,006,742
Capital Outlay			15,993,304
Other Uses			1,413,103
TOTAL	\$ 0	\$ 0	\$ 65,364,690
COST PER CAPITA	\$ 0.00	\$ 0.00	\$ 74.39

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Central Operations
DIVISION:	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:

- Centralized HR services for the City by realigning employees, streamlining process flows and enhance systems
- Introduced additional Medicare Health Care plans for retirees
- Negotiated health insurance rates below national average at 1.78% - lowest increase ever
- Increased the number of EAP presentations
- Expanded participation in deferred compensation program to include part time employees to encourage investing toward retirement.

SIGNIFICANT BUDGETARY CHANGES:

This new division combines two divisions – Employee Services and Organizational Support.

The increase in operating expense is reflective of actual of actual group health premium rates in FY 06-07 and an anticipated 9% rate increase effective January 2008. Premium for the Statutory Death Benefits were moved to Group Health from Risk Management (S/F 561) in FY 07-08. This is partially offset by the Employee Assistance Program moving to the General Fund under Central Operations.

RESOURCES - OPHR	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours			88 /2644
Personnel Expense	\$	\$	\$ 4,965,836
Operating Expense			82,064,452
Capital Outlay			3
Other Uses			79,201
TOTAL	\$ 0	\$ 0	\$ 87,109,492
COST PER CAPITA	\$ 0.00	\$ 0.00	\$ 99.14

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT: Central Operations

DIVISION: Office of Director

FUNCTION:

This division is responsible for the various functions of the entire department.

SIGNIFICANT BUDGETARY CHANGES:

This is a new division created during the FY 07-08 city-wide reorganization within the Central Operation Department.

RESOURCES - OPOD	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours			6 / 0
Personnel Expense	\$	\$	\$ 480,078
Operating Expense			839,333
Capital Outlay			1
Other Uses			0
TOTAL	\$ 0	\$ 0	\$ 1,319,412
COST PER CAPITA	\$ 0.00	\$ 0.00	\$ 1.50

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 and to provide employee news and information on the employee portal.

HIGHLIGHTS:

- Enhanced online communications with employees not the public
- Launched a new monthly newsletter for JFRD
- Supporting the launch of the River Initiative and Baby Rally
- Increased ability to track the city's level of responsiveness to citizens

SIGNIFICANT BUDGETARY CHANGES:

Public Information moved from Administration and Finance/Office of the Director to the new Central Operation Department in the FY 07-08 reorganization.

RESOURCES - OPPI	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours			48 /4280
Personnel Expense	\$	\$	\$ 2,328,483
Operating Expense			1,083,946
Capital Outlay			26,000
Other Uses			0
TOTAL	\$ 0	\$ 0	\$ 3,438,429
COST PER CAPITA	\$ 0.00	\$ 0.00	\$ 3.91

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Central Operations
DIVISION:	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 JSEB and 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 ,

HIGHLIGHTS:

- Training was provided to all departments/divisions relative to the changes in the purchasing code
- A formal document titled the “Administrative Procedure” has been developed and distributed
- Implementing a state of the art web based system (Buy Speed) to replace the current Purchasing system

SIGNIFICANT BUDGETARY CHANGES:

Procurement and Supply moved to the new Central Operation Department during the FY 07-08 reorganization.

RESOURCES - OPR	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours			48 / 1,248
Personnel Expense	\$	\$	\$ 2,384,942
Operating Expense			1,931,589
Capital Outlay			1
Other Uses			90,723
TOTAL	\$ 0	\$ 0	\$ 4,407,255
COST PER CAPITA	\$ 0.00	\$ 0.00	\$ 5.02

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Human Resources
DIVISION:	Organizational Development

The division was moved from Human Resource Department to the newly created Central Operations Department's Human Resources Division Organizational Development Activity during the FY 07-08 reorganization. This page is shown for comparative reasons.

RESOURCES - HRDV	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours			0 / 0
Personnel Expense	\$ 304,896	\$ 317,638	\$
Operating Expense	984,631	1,013,698	
Capital Outlay		1	
Other Uses			
TOTAL	\$ 1,289,527	\$ 1,331,337	\$ 0
COST PER CAPITA	\$ 1.53	\$ 1.55	\$ 0.00

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Human Resources
DIVISION:	Organizational Support

The division was moved from the Human Resources Department to the newly created Central Operations Department's Human Resources Division Organizational Support Activity during the FY 07-08 reorganization. This page is shown for comparative reasons.

RESOURCES - HROS	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours			0 / 0
Personnel Expense	\$ 1,695,058	\$ 1,707,412	\$
Operating Expense	1,669,238	2,128,928	
Capital Outlay		1	
Other Uses			
TOTAL	\$ 3,364,296	\$ 3,836,341	\$ 0
COST PER CAPITA	\$ 4.00	\$ 4.46	\$ 0.00

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Procurement and Supply
DIVISION:	Buying and Administration

The division was moved from the Procurement Department to the newly created Central Operations Department's Procurement Division Buying and Administration Activity during the FY 07-08 reorganization. This page is shown for comparative reasons.

RESOURCES - PSBA	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	25 / 0	25 / 0	0 / 0
Personnel Expense	\$ 1,103,626	\$ 1,180,718	\$ 0
Operating Expense	12,300	80,939	0
Capital Outlay	0		0
Other Uses	0		0
TOTAL	\$ 1,115,926	\$ 1,261,657	\$ 0
COST PER CAPITA	\$ 1.33	\$ 1.47	\$ 0.00

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Procurement and Supply
DIVISION:	Equal Business Opportunity/ Contract Compliance

The division was moved the Procurement Department to the newly created Central Operation Department's Procurement Division Equal Business Opportunity/Contract Compliance Activity during the FY 07-08 reorganization. This page is shown for comparative reasons.

RESOURCES - PSEB	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	13 / 2,080	12 / 1,248	0 / 0
Personnel Expense	\$ 615,601	\$ 618,565	\$ 0
Operating Expense	542,019	523,581	0
Capital Outlay	0		0
Other Uses	0		0
TOTAL	\$ 1,157,620	\$ 1,142,146	\$ 0
COST PER CAPITA	\$ 1.38	\$ 1.33	\$ 0.00

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Procurement and Supply
DIVISION:	Procurement and Supply

This division was moved from the Finance Department to the newly created Central Operations Department's Office of Director during the FY 07-08 reorganization. This page is shown for comparative reasons.

RESOURCES - PSPS	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	8 / 0	11 / 0	0 / 0
Personnel Expense	\$ 464,846	\$ 549,651	\$ 0
Operating Expense	1,689,700	2,359,745	0
Capital Outlay	17,370	2	0
Other Uses	50,127	50,127	0
TOTAL	\$ 2,222,043	\$ 2,959,525	\$ 0
COST PER CAPITA	\$ 2.64	\$ 3.44	\$ 0.00

CITY OF JACKSONVILLE, FLORIDA

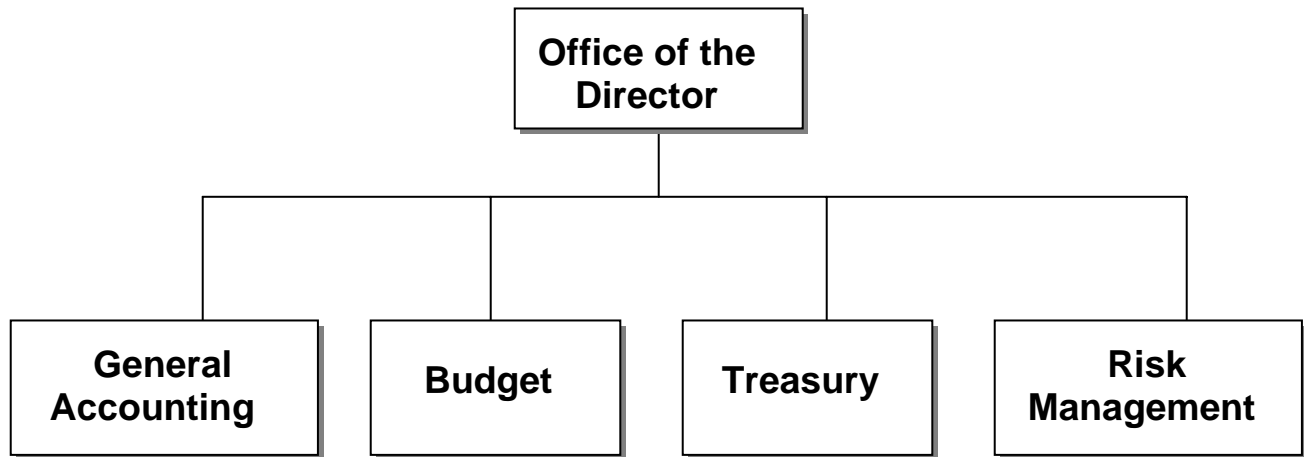
DEPARTMENT OF FINANCE

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

DEPARTMENT :	Finance
DIVISION:	General 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:

- Received an Unqualified Opinion on the FY 06-07 Annual Audit.
- 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 05-06 Comprehensive Annual Financial Report (CAFR).

SIGNIFICANT BUDGETARY CHANGES:

The Personnel Expense increase is primarily due to the upgrading of various positions.

The Operating Expense increase is primarily due to the increase in the Information Technology Internal Services Charges.

RESOURCES - AFAC	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	52 / 0	50 / 0	51 / 0
Personnel Expense	\$ 2,586,199	\$ 2,626,472	\$ 3,096,384
Operating Expense	1,434,613	1,733,601	2,003,643
Capital Outlay		1	1
Other Uses			
TOTAL	\$ 4,020,812	\$ 4,360,074	\$ 5,100,028
COST PER CAPITA	\$ 4.78	\$ 5.07	\$ 5.80

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Finance
DIVISION:	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:

- For the 21st consecutive year, the Annual Financial Plan and the Budget-In-Brief documents were awarded the Distinguished Budget Presentation Award from the Government Finance Officers' Association (GFOA).

SIGNIFICANT BUDGETARY CHANGES:

The Personnel Expense increase is primarily due to the transferring of an Assistant Management Improvement Officer from the Office of the Director Division.

The Operating Expense decrease is primarily due to the decrease in the Information Technology Internal Services Charges.

RESOURCES - AFBU	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	9 / 0	10 / 0	11 / 1,040
Personnel Expense	\$ 533,057	\$ 647,576	\$ 813,093
Operating Expense	110,814	319,416	234,016
Capital Outlay		1	1
Other Uses			
TOTAL	\$ 643,871	\$ 966,993	\$ 1,047,110
COST PER CAPITA	\$ 0.77	\$ 1.12	\$ 1.19

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Finance
DIVISION:	Fleet Management

This division was moved from the Finance Department to the newly created Central Operations Department as part of a sweeping reorganization that occurred simultaneously with the budget process. This page is shown for comparative reasons with the Fleet Management Division in Central Operations.

RESOURCES - AFFM	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	189 / 1,990	178 / 5,200	0 / 0
Personnel Expense	\$ 7,768,622	\$ 9,352,789	\$
Operating Expense	27,832,200	36,918,270	
Capital Outlay	2,887,053	1,289,360	
Other Uses	1,429,175	1,429,175	
TOTAL	\$ 39,917,050	\$ 48,989,594	\$ 0
COST PER CAPITA	\$ 47.49	\$ 56.92	\$ 0.00

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Finance
DIVISION:	General City Employees Pension Fund Administration

FUNCTION:

To administer the Pension Plans to insure retiree benefits are paid as promised, 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.
- Custody of Pension assets will be transitioning to Mellon Global Securities Services, which will provide more timely reporting, the ability to customize statements to meet the needs of multiple constituents, and more efficient management of Plan Assets.
- The Office is now fully staffed, and an initiative is in process to cross train each member on the various functions, which will enhance the level of client service provided.
- A procedure manual is being developed, which will standardize Office functions, and result in more efficient processing of client requests.

SIGNIFICANT BUDGETARY CHANGES:

The Personnel Expense increase is primarily due to positions upgrading and Cost of Living Adjustment (COLA).

The Operating Expense increase is primarily due to the increase in Professional Services (Pension Fund Money Management Contracts).

The Other Uses increase is primarily due to the increase in Indirect Cost.

RESOURCES - AFGC	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	6 / 0	6 / 0	6 / 0
Personnel Expense	\$ 260,506	\$ 345,380	\$ 389,043
Operating Expense	4,472,751	7,425,563	9,235,684
Capital Outlay		1	1
Other Uses	(238,005)	(389,606)	298,644
TOTAL	\$ 4,495,252	\$ 7,381,338	\$ 9,923,372
COST PER CAPITA	\$ 5.35	\$ 8.58	\$ 11.29

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT :	Finance
DIVISION:	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:

- Transferred Grants Administration, Public Information and Call Center to the new Central Operations Department per reorganization.

SIGNIFICANT BUDGETARY CHANGES:

The Personnel Expense decrease is primarily due to the transferring of Grants Administration, Public Information and Call Center to the new Central Operations Department.

The Operating Expense decrease is primarily due to the transferring of Grants Administration, Public Information and Call Center to the new Central Operations Department.

RESOURCES - AFOD	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	15 / 2,080	18 / 7,118	16 / 7,118
Personnel Expense	\$ 2,805,169	\$ 3,744,714	\$ 1,535,246
Operating Expense	1,369,040	1,428,775	507,002
Capital Outlay	27,576	3	1
Other Uses	15,500		
TOTAL	\$ 4,217,285	\$ 5,173,492	\$ 2,042,249
COST PER CAPITA	\$ 5.02	\$ 6.01	\$ 2.32

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Finance
DIVISION:	Risk Management

FUNCTION:

Risk Management provides complete accountability to the citizens of Jacksonville and assistance to City of Jacksonville employees by providing cost-effective and efficient administration of various programs. These programs include Workers' Compensation self-insurance, Risk and insurance analyses, general and public liability claims, safety training and programs, and loss prevention programs.

HIGHLIGHTS:

- Transfer of the Occupational Health Nurses over to the Human Resources Department.
- Implementation of an in-house quality assurance program, to ensure continuity of claims handling procedures according to the industry's Best Practices.
- Significant reduction of cost in the property insurance while increasing the coverage by 33% for the upcoming fiscal year.

SIGNIFICANT BUDGETARY CHANGES:

The decrease in Personnel Expense is the net effect of the transfer of 15 employees from Employee Benefits to the Human Resources department and the transfer of four employees to the Central Operations department due to the FY 07-08 reorganization. This was offset by an increase of ten new positions for the in-house quality assurance program.

Operating Expense decrease represents funding for both workers' compensation and auto-general liability that is based on an actuarial study, which is spread to all participants based on claims experience.

The increase in Other Uses represents the full Supervision Allocation for Risk Management. Group Health, once in Risk Management, moved to Human Resources in FY 06-07 and is no longer required to receive a portion of the Supervision Allocation.

RESOURCES - AFRM	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	35 / 0	32 / 2,800	23 / 2,800
Personnel Expense	\$ 972,972	\$ 1,080,066	\$ 1,624,611
Operating Expense	37,060,687	40,211,417	39,131,813
Capital Outlay	12,715	3	79,903
Other Uses	287,990	107,307	387,680
TOTAL	\$ 38,334,364	\$ 41,398,793	\$ 41,224,007
COST PER CAPITA	\$ 45.61	\$ 48.10	\$ 46.92

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT :	Finance
DIVISION:	Treasury

FUNCTION:

To provide accurate and timely measurement and recording of cash, investment, and debt activities with a high level of customer service.

HIGHLIGHTS:

- Enhance e-commerce by expanding utilization of electronic receipts and disbursements.
- Expanding Banking Fund utilization for internal lending, providing savings over external borrowing for capital items.
- Improve the city's relationships with credit community by enhancing secondary market disclosures via the internet.
- Improve the city's net realization of investment income by implementing enhanced investment strategies including utilization of outside money managers.

SIGNIFICANT BUDGETARY CHANGES:

The Operating Expense increase is primarily due to the increase in Information Technology Internal Service Charges.

In the Capital Outlay area prior years budget amounts represented new Banking Fund borrowing however during FY 06-07 the structure of the Banking Fund was changed. Going forward the borrowed capital will be represented in the end users budget.

This Other Uses amount represents the repayment of the debt associated with the Banking Fund as well as the use of the Banking Fund as a CIP funding source. This CIP funding policy change represents \$72 million of the increase in this area from FY 06-07 to FY 07-08.

RESOURCES - AFTR	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	11 / 2,000	9 / 2,000	10 / 2,000
Personnel Expense	\$ 628,559	\$ 749,821	\$ 746,531
Operating Expense	1,159,914	542,856	727,899
Capital Outlay	69,586,063	24,359,856	1
Other Uses	3,558,193	27,313,544	101,022,238
TOTAL	\$ 74,932,729	\$ 52,966,077	\$ 102,496,669
COST PER CAPITA	\$ 89.16	\$ 61.54	\$ 116.65

CITY OF JACKSONVILLE, FLORIDA

FIRE AND RESCUE

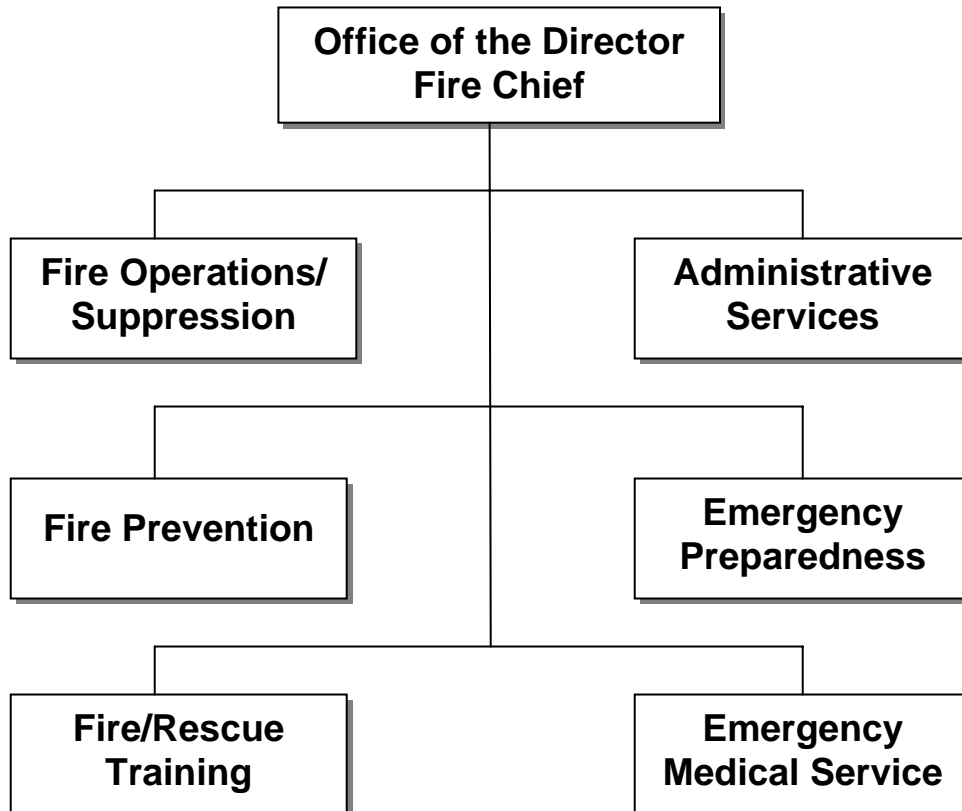
DEPARTMENT VISION:

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

DEPARTMENT:	Fire and Rescue
DIVISION:	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:

- Perform scheduled pump testing of fire apparatus
- Complete design for replacement fire stations: 32 , 5 , 31
- Put in service rescue 59 / temporary trailer for housing staff during peak hours
- Complete design of new fire station 59
- Complete design and agreement for replacement of fire station 50
- Addition and Renovation of station 41
- Renovate interior of station 4 and 10
- New windows installed at station 11
- Emergency generators installed at stations 49 & 34
- Breathing air compressors installed at stations 4 , 34 , 35 , 49 , 21
- Procured 2007 NFPA/ CBRNE compliant Self Contained Breathing Apparatus equipment
- Vehicle Replacements
 - Replacement fire engines – 7
 - Replacement rescues – 9
 - Replacement ladders – 1
 - Brush truck – 1
 - Service vehicles – 2
 - Flatbed trailer – 1
 - Mobile forklift – 1

SIGNIFICANT BUDGETARY CHANGES:

The Personnel Expense decrease is due to the elimination of three positions and their associated salary and benefit costs and a 50% reduction in overtime funding.

The Operating Expense net increase is due to changes in internal service allocations.

RESOURCES - FRAS	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	15 / 920	15 / 920	12 / 920
Personnel Expense	\$ 1,001,546	\$ 1,012,751	\$ 799,410
Operating Expense	2,108,618	2,143,379	2,157,089
Capital Outlay		1	1
Other Uses			
TOTAL	\$ 3,110,164	\$ 3,156,131	\$ 2,956,500
COST PER CAPITA	\$ 3.70	\$ 3.67	\$ 3.36

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Fire and Rescue
DIVISION:	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.

SIGNIFICANT BUDGETARY CHANGES:

This Capital Outlay amount represents banking fund borrowing that will be used to replace three bay fire station number 26.

RESOURCES - FRCP	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours			0 / 0
Personnel Expense	\$	\$	\$
Operating Expense			
Capital Outlay			770,000
Other Uses			
TOTAL	\$ 0	\$ 0	\$ 770,000
COST PER CAPITA	\$ 0.00	\$ 0.00	\$ 0.88

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Fire and Rescue
DIVISION:	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:

- Wrote and received City Council approval of a new county Comprehensive Emergency Management Plan and related Hazard Specific Plans, Interagency Coordinating Procedures, and Standard Operating Guidelines to reflect the National Response Plan.
- Participated in a capabilities assessment pilot program of the 13-county region by the Dept. of Homeland Security and a Pandemic Influenza Functional Exercise by the Dept of Health
- Managed Metropolitan Medical Response System grant to prepare for a biological/CBRNE attack and the Emergency Management Public Assistance Grant to prepare for disaster response.
- Conducted a full exercise of the region's interoperability capabilities and response to acts of terrorism and a Comprehensive Emergency Management Plan functional exercise.
- Completed competitive application for 2006 Urban Area Security Initiative funds; awarded \$9.2 million to enhance the region's response to acts of terrorism and/or catastrophic events.
- Facilitated and coordinated the Dept of Homeland Security and the Naval Postgraduate School's seminar for city leaders on our urban area's homeland security risks, challenges and issues.
- Conducted and presented hurricane preparedness education materials and programs to businesses, civic groups, church groups, clubs, schools, senior centers, various organizations, recruited and trained over 100 citizens through the Community Emergency Response Team program, rewrote the counties "Hurricane Guide" and reviewed over 200 disaster plans for health care facilities in the city/county.

SIGNIFICANT BUDGETARY CHANGES:

Personnel Expense increased due to one position being added during FY07 from Admin Services.

Operating Expense increased due to internal service allocations.

RESOURCES - FREP	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	6 / 0	5 / 0	6 / 0
Personnel Expense	\$ 580,713	\$ 366,346	\$ 479,310
Operating Expense	491,401	484,534	679,915
Capital Outlay	1,499	1	1
Other Uses			
TOTAL	\$ 1,073,613	\$ 850,881	\$ 1,159,226
COST PER CAPITA	\$ 1.28	\$ 0.99	\$ 1.32

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:

- Re-staffed the Crash units at station 56 at Cecil Commerce Center. This allowed for manning two Crash vehicles each day, 24 hours a day.
- Upgraded Squad 32, in the Marietta area, to an aerial ladder to increase aerial fleet by one unit, and relocated it to station 57 in Whitehouse until new station 32 is completed in late 2007.
- Placed in service a new water tanker station 45 on Black Hammock Island to help alleviate the water supply issues for firefighting purposes.
- Relocated Ladder 21 to new station 21 on Powers Avenue after being temporarily relocated to station 54 while new station 21 was being built.
- Coordinated an Incident Command drill in which included participation by most of our Captains and all of our District/Battalion Chiefs to become more familiar with the NIMS system as part of the National Response Plan.
- A portion of the UASI grant we received allowed us to purchase equipment to fully outfit five engine companies for use in the event of a regional or larger deployment.
- Established a recruit program in the FY 07-08 budget with 31,200 part time hours.

SIGNIFICANT BUDGETARY CHANGES:

Two positions were moved into rescue during the 06-07 fiscal year and nine positions were eliminated during the budget process.

The Personnel Expense net increase is due to the effect of the personnel expense decreases from the reduction in positions and an increase in the salary lapse which was offset by salary and health care cost increases for the remaining positions, an additional \$312,000 in part-time salaries for a new recruit program and a dramatic increase of over \$2.2 million in the Police & Fire pension cost.

The Operating Expense increase is attributable to increases in internal service allocations.

RESOURCES - FRFO	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	919 / 0	941 / 0	930 / 31,200
Personnel Expense	\$ 73,396,892	\$ 80,235,347	\$ 85,029,597
Operating Expense	9,624,455	13,191,353	14,278,448
Capital Outlay	36,899	1	1
Debt Service	240,000		
TOTAL	\$ 83,298,246	\$ 93,426,701	\$ 99,308,046
COST PER CAPITA	\$ 99.11	\$ 108.55	\$ 113.02

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:

- Smoke Detector Program
 - Starting in February 2007 calls to the smoke detector hotline have been routed through the 630-CITY link telephone number. This change will ensure that all smoke detector requests are handled and documented properly.
 - From the start of FY 06-07 through February when the change occurred, 250 smoke detectors were installed.
- October 2006 through February 2007 accomplished the following:
 - 1,899 plans reviewed
 - 3,148 inspections completed
 - 171 fire investigations
 - 20,000 public education contacts

SIGNIFICANT BUDGETARY CHANGES:

During the FY 06-07 a position was moved to Admin Services division and a position was eliminated during the budget process.

The Personnel Expense net increase is caused by increases in salaries, a reduction in the personnel lapse offset by the impact of a reduction in FTE count.

The Operating Expense net decrease is attributable to changes in internal service allocations.

RESOURCES - FRFP	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	71 / 1,320	69 / 1,320	67 / 1,320
Personnel Expense	\$ 4,479,509	\$ 5,079,728	\$ 5,104,415
Operating Expense	1,048,114	1,000,823	954,206
Capital Outlay		2	2
Other Uses			
TOTAL	\$ 5,527,623	\$ 6,080,553	\$ 6,058,623
COST PER CAPITA	\$ 6.58	\$ 7.07	\$ 6.90

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:

- **BA/BS Fire Science:** In partnership with Florida Community College at Jacksonville and the State Board of Education, created and implemented a job specific graduate program. The Training Division will be called upon to assist the employee seeking promotion in developing a personal professional growth and development plan.
- **Enhanced EMS training:** Developed many programs to ensure all EMTs and Paramedics receive the most up to date training and certifications in all advanced pre-hospital disciplines. A SIM lab has been established to advance the skills of all JFRD personnel for hands on field training.
- **Wellness and Fitness Program:** Developed a 12 week recruit physical fitness training program that encompasses daily physical fitness to improve and condition their physical strength, endurance and cardiovascular fitness. Under the self development aspect of The Professional Growth and Development Plan, the Training Division will assist every employee in creating a tailored plan for personal health and fitness.
- **Cultural Diversity:** Facilitated the in-service training of all employees with a four hour "Bringing the Family Together" diversity class. Maintain consistent in-service training on every level of employment for every member of JFRD.
- **Development Program:** Create and implement an eighty-hour Fire Company Officer course that will guarantee any officer candidate receives step appropriate managerial training prior to being assigned a managerial role as well as develop and implement an in-depth training program on the proper use and operation of every apparatus.

SIGNIFICANT BUDGETARY CHANGES:

The Personnel Expense increase is due to increases in staff that occurred during the 06-07 fiscal year as well as salary and benefit increases for the new budget year.

The Operating Expense net increase is due to focusing additional budget funding for diversity training.

RESOURCES - FRFT	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	18 / 0	18 / 0	21 / 0
Personnel Expense	\$ 1,748,462	\$ 1,693,421	\$ 2,264,181
Operating Expense	348,667	453,726	684,883
Capital Outlay		1	1
Other Uses			
TOTAL	\$ 2,097,129	\$ 2,147,148	\$ 2,949,065
COST PER CAPITA	\$ 2.50	\$ 2.49	\$ 3.36

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT: Fire and Rescue

DIVISION: 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 top 65 employees of the Department received an eight hour Diversity training course, while all other rank and file members received a four hour training session on diversity.
- A Disciplinary Review Board has been established to review decisions regarding discipline.
- A Community Ride-along Program was established to familiarize the community with the operations of the Fire and Rescue Department.
- The Department established an EEO Officer as a separate function from the Human Resources Manager to handle all EEO matters in the Department.
- The Department is reviewing the educational and training requirements for every supervisory rank in the Department and implementing best practices regarding promotional requirements.
- Developed a comprehensive recruitment program to ensure a diverse pool of eligible candidates for firefighter so that the workforce is reflective of the City's diverse population.
- The National Fire Information Reporting System (NFIRS) 5.0 Fire/Rescue reporting program was implemented in January 2007.
- The Resource Management System was updated to automate the submission of Special Events overtime and compensatory time.

SIGNIFICANT BUDGETARY CHANGES:

One position was eliminated as part of the budget process and ten positions were transferred to the newly created Central Operations department as part of a reorganization of government functions.

The Personnel Expense decrease is due to the reduction in positions and associated salary and benefit costs.

The Operating Expense increase is due primarily to changes in internal service allocations.

RESOURCES - FROD	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	28 / 584	30 / 584	19 / 584
Personnel Expense	\$ 2,201,543	\$ 2,245,588	\$ 1,844,001
Operating Expense	879,860	976,369	1,129,724
Capital Outlay	20,626	1	1
Other Uses			
TOTAL	\$ 3,102,029	\$ 3,221,958	\$ 2,973,726
COST PER CAPITA	\$ 3.69	\$ 3.74	\$ 3.38

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Fire and Rescue
DIVISION:	Rescue and Communications

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:

- Two new medications were placed on each advanced life support unit to help improve pre-hospital emergency medical treatment of those with hypertensive emergencies and individuals with unstable airways.
- A quarterly rotation plan has been developed to allow Senior Captain's in the rescue division to rotate into the Battalion and District Chief's cars to shadow the on-duty Chief to gain valuable experience and understanding of the role of a Chief in an effort to reduce overtime when there is an opening at the District Chief level.
- New power operated Stryker stretchers on each Rescue unit to help reduce back injuries associated with lifting and help reduce workman compensation claims.
- Eight replacement rescue units were put in service.
- The division continues to promote efficiency and economy in the purchase of medical supplies, resulting in effective and responsive customer-focused government.

SIGNIFICANT BUDGETARY CHANGES:

Two positions were moved into this division from suppression during FY 06-07.

The Personnel Expense increase is due to several different factors the first being a dramatic increase of over \$900,000 in the Police & Fire pension cost, the addition of two positions and salary/benefit increases for the new budget year.

The Operating Expense increase is attributable to changes in the internal service allocations.

RESOURCES - FRRS	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	237 / 900	251 / 900	253 / 900
Personnel Expense	\$ 20,326,653	\$ 23,278,701	\$ 25,579,778
Operating Expense	2,513,713	3,760,286	4,530,641
Capital Outlay	19,470	1	1
Other Uses			
TOTAL	\$ 22,859,836	\$ 27,038,988	\$ 30,110,420
COST PER CAPITA	\$ 27.20	\$ 31.42	\$ 34.27

CITY OF JACKSONVILLE, FLORIDA



CITY OF JACKSONVILLE, FLORIDA

GENERAL COUNSEL

DEPARTMENT VISION:

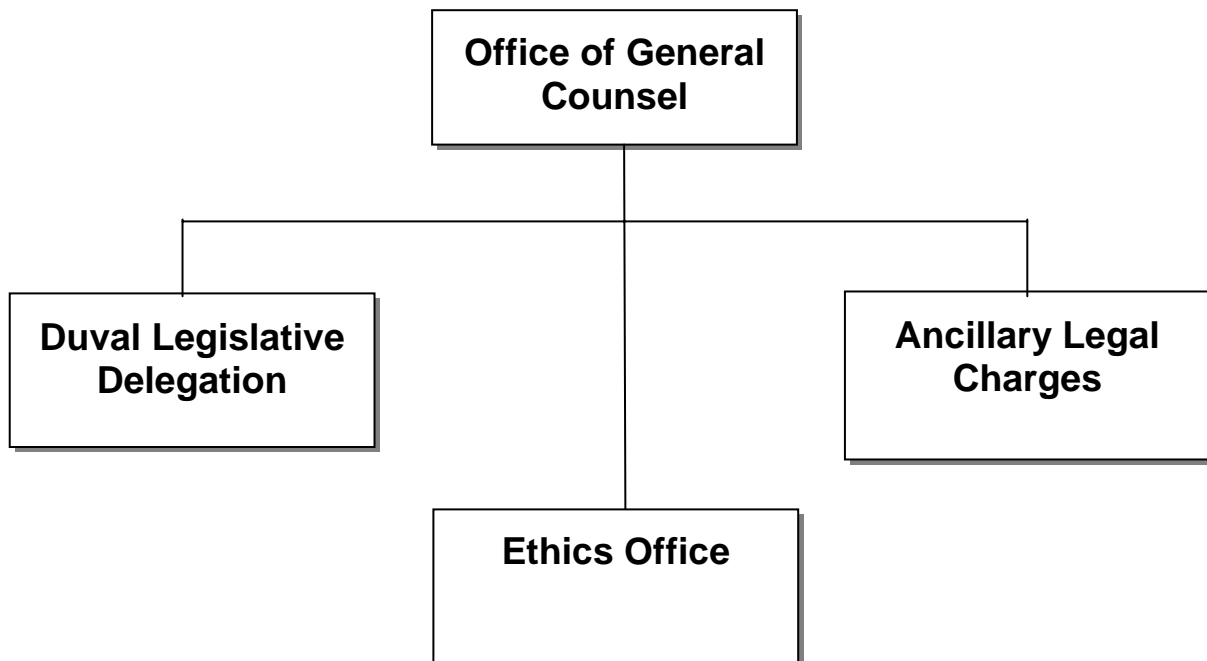
To be one of the best, most progressive and modern law firms in the State of Florida.

Accomplishment of this vision will be assisted:

- Hiring and retaining exceptional legal talent.
- Utilizing modern technology to improve quality and lower costs.
- Further develop paralegal and Municipal Law Clinic services.
- Provide specialized expertise in various practice areas.
- Provide cost effective, efficient legal services.
- Develop 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

DEPARTMENT:	General Counsel
DIVISION:	Ancillary Legal Charges

FUNCTION:

Ancillary legal is the professional legal fees including but not limited to: court reporters, experts, witness fees, deposition fees and other costs associated with providing legal representation.

SIGNIFICANT CHANGES:

There were no changes in FY 07-08.

RESOURCES - GCAL	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	0 / 0	0 / 0	0 / 0
Personnel Expense	\$	\$	\$
Operating Expense	764,936	350,000	350,000
Capital Outlay			
Other Uses			
TOTAL	\$ 764,936	\$ 350,000	\$ 350,000
COST PER CAPITA	\$ 0.91	\$ 0.41	\$ 0.40

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	General Counsel
DIVISION:	Ethics Office

FUNCTION:

To expand training to and awareness of City employees as to their need to make legal, enlightened, and moral choices in their relationships with others, in addition to their compliance with state and local laws.

HIGHLIGHTS:

- Over the past year, there has been significant dialogue between Department of Ethics Office, Ethics Officers and the Administration, as the City develops its image as an ethical organization with an ethical environment.
- The Mayor's Office has appointed an Ethics Representative from their office, and is working on a number of ethics projects, including a review of the Ethics Code, setting up additional resources for employees to receive assistance with ethics issues, and an expanded public relations campaign.

SIGNIFICANT BUDGETARY CHANGES:

The increase in Personnel Expense is based on projected salary changes for the new fiscal year.

The Operating Expense decrease represents the Council implemented 2% lapse in total budget offset by modest increases in internal service charges for telephone and copy center allocations.

RESOURCES - GCEC	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	1 / 0	1 / 0	1 / 0
Personnel Expense	\$ 43,803	\$ 45,419	\$ 45,892
Operating Expense	14,885	11,466	11,124
Capital Outlay		1	1
Other Uses			
TOTAL	\$ 58,688	\$ 56,886	\$ 57,017
COST PER CAPITA	\$ 0.07	\$ 0.07	\$ 0.06

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	General Counsel
DIVISION:	Office of General Counsel

FUNCTION:

To Office of General Counsel provides legal services to all departments, agencies, independent agencies and elected officials of the City of Jacksonville, including document drafting and review, advice, counsel, advocacy and the prosecution and defense of claims or positions.

HIGHLIGHTS:

- The office has been reconfigured, redesigned, and reinvigorated for optimal services to the government and the community.
- One method of enhancing services is through programs including the Municipal Law Clinic. The Municipal Law Clinic has been established with Jacksonville's Florida Coastal Law School as well as nationally recognized law schools including the University of Florida.
- The operations of the Office of General Counsel and the services it provides are divided into the following departments: General Litigation, Government Operations and Commercial Law, Land Use and Environmental Law, Legislative Affairs and Tort Litigation.
- In addition to the savings achieved through successful litigation initiatives and proactive defenses, the Office of General Counsel is focused on providing front-end participation in City negotiations and initiatives to avoid legal exposure and multi-million dollar liability.

SIGNIFICANT BUDGETARY CHANGES:

The Personnel Expense increase is based on projected salary changes for the new fiscal year and a slight increase in part-time dollars for special projects.

Operating Expense:

The decrease in Operating Expense is related to reductions in the internal service allocation. The decrease in Other Uses was in the indirect costs allocation.

RESOURCES - GCGA	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	73 / 2,600	72 / 2,600	72 / 2,600
Personnel Expense	\$ 6,249,622	\$ 6,821,921	\$ 7,120,573
Operating Expense	1,166,877	1,149,821	1,139,158
Capital Outlay		1	1
Other Uses	258,846	258,846	249,267
TOTAL	\$ 7,675,345	\$ 8,230,589	\$ 8,508,999
COST PER CAPITA	\$ 9.13	\$ 9.56	\$ 9.68

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	General Counsel
DIVISION:	Duval Legislative Delegation

FUNCTION:

The Duval Legislative Delegation 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.

HIGHLIGHTS:

- The Duval Legislative Office is proud of its ever improving website and city friendly informational program which provides historical and archival data as well as current events and the tracking of appropriations / CBRIS (Community Budget Issue Requests), local and general legislation through the legislative process in Tallahassee.
- The Duval Legislative office also provides the essential required documentation for proper Charter codification for the 2007 Legislative Session.

SIGNIFICANT BUDGETARY CHANGES:

The Personnel Expense decrease is based on a reduction in salary for a vacant position offset by a modest increase in the salary lapse.

Operating Expense decreased due to the changes in the ITD internal service allocations and the Council implemented 2% lapse in total budget.

RESOURCES - GCLD	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	2 / 0	2 / 0	2 / 0
Personnel Expense	\$ 109,743	\$ 113,920	\$ 109,868
Operating Expense	20,467	42,223	28,500
Capital Outlay		1	1
Other Uses			
TOTAL	\$ 130,210	\$ 156,144	\$ 138,369
COST PER CAPITA	\$ 0.15	\$ 0.18	\$ 0.16

CITY OF JACKSONVILLE, FLORIDA



CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT OF HEALTH ADMINISTRATOR

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.

For a list of services and locations: www.dchd.net

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Health Administrator
DIVISION:	Local Health Unit

FUNCTION:

To continually improve the health and environment of the people of community through the provision of medical, social services and environmental services and the creation and support of community partnerships.

SIGNIFICANT BUDGETARY CHANGES:

Operating Expenses were reduced primarily because of a \$1.6 million reduction of miscellaneous services that will be funded in the future by state sources.

Grants and Aids were reduced because WE CARE Jacksonville funding was moved to the Recreation and Community Services Department in FY 07-08.

RESOURCES - HAPH	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	0 / 0	0 / 0	0 / 0
Personnel Expense	\$	\$	\$
Operating Expense	2,955,233	2,198,087	774,094
Capital Outlay			
Grants and Aids	72,324	61,837	
TOTAL	\$ 3,027,557	\$ 2,259,924	\$ 774,094
COST PER CAPITA	\$ 3.60	\$ 2.63	\$ 0.88

CITY OF JACKSONVILLE, FLORIDA

INFORMATION TECHNOLOGY

DEPARTMENT VISION:

The Information Technology Department will be the driving force of continuous improvement in all aspects of city government operations through the prudent exploitation of all available technologies.

We adopt a proactive strategy of operational leadership, by seeking-out and tackling challenging opportunities for improvement head-on with energy, creativity, and professional IT competence.

DEPARTMENT MISSION:

The Information Technology Department is the customer-focused, professional services organization that exists

- to operate, maintain and safeguard the City of Jacksonville's technology infrastructure,
- to drive continuous improvement by evaluating, promoting and implementing new technologies, and
- to ensure that all city departments have the technology required to operate in the most efficient manner currently and cost-effectively feasible.

We work in partnership with our clients, combining their knowledge of processes with our technology expertise to develop robust business solutions.

**Information
Technology**

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT: Information Technologies

DIVISION: Information Technologies

FUNCTION:

The Information Technology Division is the customer-focused, professional services organization that exists to operate, maintain and safeguard the City of Jacksonville's technology infrastructure, to ensure that all city departments have the technology required to operate in the most efficient manner currently and cost-effectively feasible, and to drive continuous improvement by evaluating, promoting and implementing new technologies. We work in partnership with our clients, combining their knowledge of processes with our technology expertise to develop robust business solutions.

SIGNIFICANT BUDGETARY CHANGES:

Ten positions was eliminated and converted to professional services funding as part of the budget process and five positions were transferred to the newly created Central Operations department as part of a sweeping reorganization of government functions.

The Personnel Expense net increase is due to the reduction in positions and their associated salary and benefit costs offset by salary and health care cost increases for the remaining positions.

The Operating Expense increase is due to increases internal service allocations including \$840,000 for in house building rental, professional services which is related to the ten positions that were eliminated and increases in the cost of hardware and software maintenance/licensing agreements.

This Capital Outlay amount represents both borrowed banking fund capital of \$2.01 million and approximately \$627,000 for pay-as-you-go funding for IT and telecommunication related projects.

This Other Uses amount represents an allocation of General Fund overhead based on an annual study.

RESOURCES - ITIT	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	228 / 8,030	215 / 8,030	200 / 8,030
Personnel Expense	\$ 13,836,679	\$ 14,990,639	\$ 15,120,062
Operating Expense	22,794,389	26,852,636	30,136,595
Capital Outlay	88,021	185,607	2,637,417
Other Uses	1,111,272	1,111,272	1,550,696
TOTAL	\$ 37,830,361	\$ 43,140,154	\$ 49,444,770
COST PER CAPITA	\$ 45.01	\$ 50.13	\$ 56.27

CITY OF JACKSONVILLE, FLORIDA

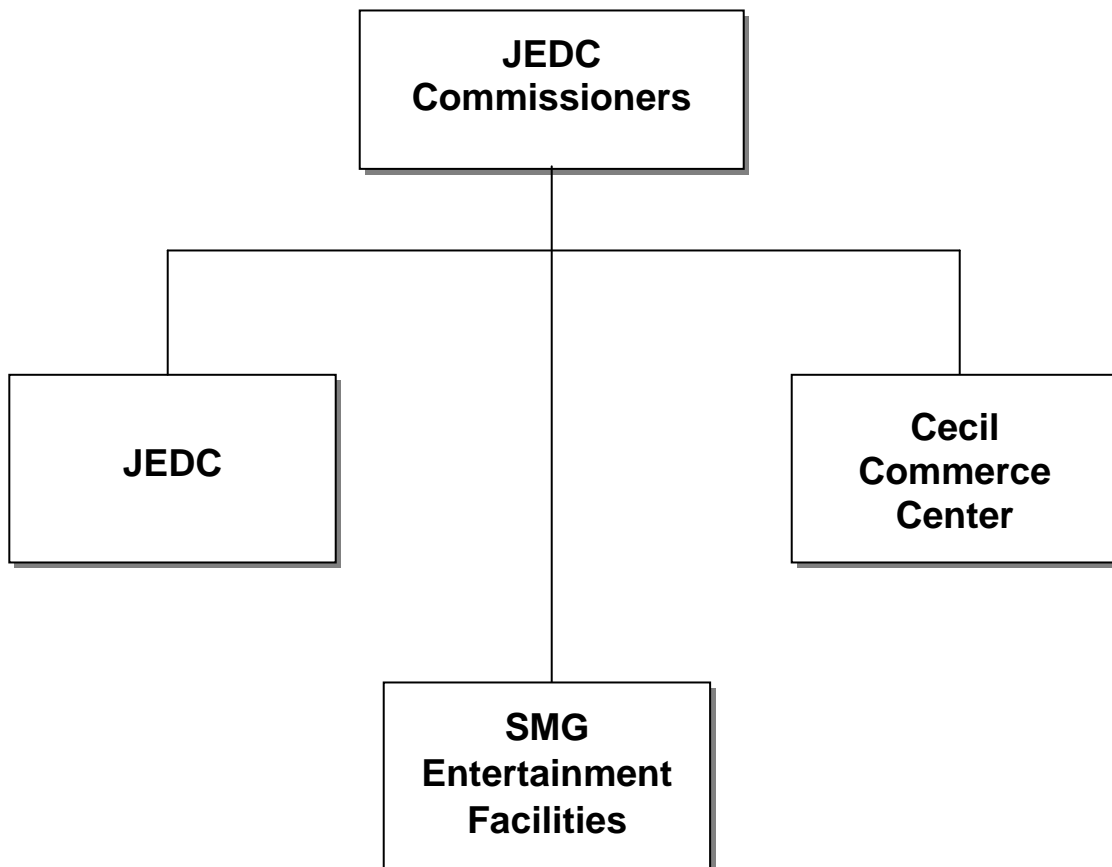
JACKSONVILLE ECONOMIC DEVELOPMENT COMMISSION

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

DEPARTMENT:	Jacksonville Economic Development Commission
DIVISION:	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.

SIGNIFICANT BUDGETARY CHANGES:

Budget increases in operating expenses were due to an increase in contractual agreements between the administrator (JEDC) and vendor utilized for greenscape/landscaping services out at the Cecil Commerce Center.

RESOURCES - JECF	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	0 / 0	0 / 0	0 / 0
Personnel Expense	\$ 0	\$ 0	\$ 0
Operating Expense	2,904,511	820,000	1,660,000
Capital Outlay	0	0	0
Other Uses	0	0	0
TOTAL	\$ 2,904,511	\$ 820,000	\$ 1,660,000
COST PER CAPITA	\$ 3.46	\$ 0.95	\$ 1.89

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Jacksonville Economic Development Commission
DIVISION:	JEDC Entertainment Facilities

FUNCTION:

This division is composed of Spectacor Management Group (SMG), Sports Complex, Convention Development, Equestrian Center, and Entertainment Facilities Trust Fund. The total operations of the City's sports facilities are accounted for on the books of SMG. The facilities are: Jacksonville Municipal Stadium, Convention Center, and Times Union Center for the Performing Arts, the Baseball Grounds of Jacksonville, and the Veterans Memorial Arena, and NFL maintenance and game day expenses.

SIGNIFICANT BUDGETARY CHANGES:

Personnel Expenses are budgeted amounts that represents what SMG pays for personnel costs associated with both normal operations as well as event staffing. Operating expenses decreased this year for the facilities due to a decrease in budgeted expenditures for maintenance at the facilities.

RESOURCES - JEEF	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	0 / 0	0 / 0	0 / 0
Personnel Expense	\$	\$ 6,103,168	\$ 6,260,779
Operating Expense		24,164,913	22,414,574
Capital Outlay			
Other Uses			
TOTAL	\$ 0	\$ 30,268,081	\$ 28,675,353
COST PER CAPITA	\$ 0.00	\$ 35.17	\$ 32.64

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Jacksonville Economic Development Commission
DIVISION:	Jacksonville Economic Development Commission

FUNCTION:

To increase prosperity for Jacksonville by attracting targeted industries and utilizing tax incentives to bring job generating investments into specific areas of the community.

HIGHLIGHTS:

- Implementation of an enhanced public investment policy to increase economic prosperity for Jacksonville citizens.
- Attract national sporting and entertainment events to downtown facilities.
- Create additional economic activity in targeted locations through funds provided by the Better Jacksonville Plan.
- Increase economic marketing and awareness of JEDC programs and services.
- Expand educational opportunities regarding Empowerment Zone program benefits for businesses located in the Empowerment Zone.

SIGNIFICANT BUDGETARY CHANGES:

Personnel expenses decreased because of a reduction in 13 personnel of which 3 positions were moved to the Tourist Development Council. In addition, operating expenses increased significantly due to an increase in rental costs for a planned move from the Police and Fire Pension building into a new renovated Haverty's Building in the summer 2008. Furthermore, there were increases to business grant programs and contractual service obligations. Other uses decreased because of reductions in public service grants and a transfer of \$700,000 to sub fund 759 due to the termination of the Embraer Aircraft Holdings, Inc. project.

RESOURCES - JEJE	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	32 / 4,160	28 / 4,160	15 / 4,160
Personnel Expense	\$ 1,903,412	\$ 2,251,566	\$ 1,363,637
Operating Expense	6,236,031	6,896,091	8,324,741
Capital Outlay	9,800	4	2
Other Uses	1,991,138	1,999,975	543,749
TOTAL	\$ 10,140,381	\$ 11,147,636	\$ 10,232,129
COST PER CAPITA	\$ 12.07	\$ 12.95	\$ 11.65

CITY OF JACKSONVILLE, FLORIDA

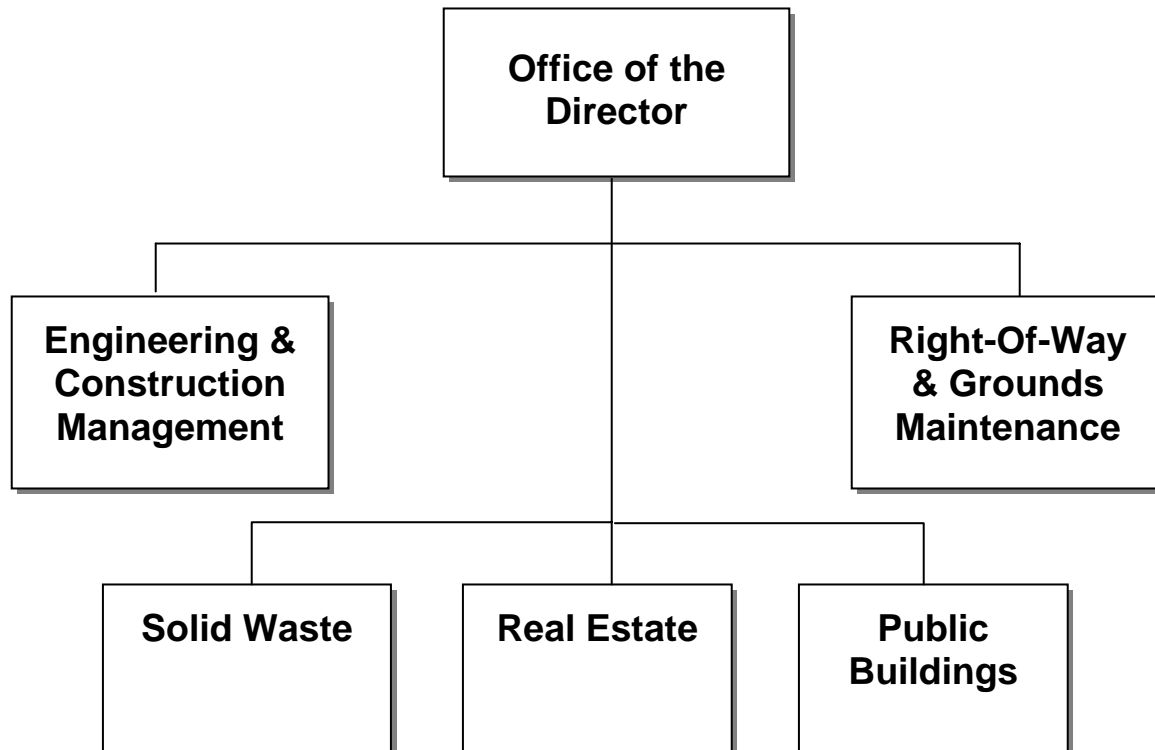
DEPARTMENT OF PUBLIC WORKS

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

DEPARTMENT:	Public Works
DIVISION:	Building Inspection

The Building Inspection Division moved to Planning and Development during the FY 07-08 reorganization. This page is shown for comparative reasons.

RESOURCES - PWBZ	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	135 / 0	135 / 0	0 / 0
Personnel Expense	\$ 6,720,498	\$ 7,775,257	\$
Operating Expense	2,739,118	2,973,904	
Capital Outlay		1	
Other Uses	840,045	840,045	
TOTAL	\$ 10,299,661	\$ 11,589,207	\$ 0
COST PER CAPITA	\$ 12.25	\$ 13.47	\$ 0.00

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Public Works
DIVISION:	Engineering

FUNCTION:

The Engineering Division of the Department of Public Works is to provide technically competent, cost effective, and timely engineering services to all requiring agencies of the central government, independent agencies, and to the general public for construction of public projects.

HIGHLIGHTS:

- Received recertification under the Community Rating System (CRS) recertification program.
- Provided technical design management for the drainage component of the JEA Groundworks Projects and JEA Septic Tank Phase-Out Projects (\$20 million) with funding provided by the Better Jacksonville Plan.
- Completed the construction of six new Fire Stations with one other Fire Station under construction and four others currently being designed and built under the Design/Build process and two others under design.

SIGNIFICANT BUDGETARY CHANGES:

The Positions/Personnel Expense decrease is due to the one position moving to Streets and Drainage during FY 06-07, 24 Development Management positions moved to Planning and Development, and seven positions moved to the Public Works Office of the Director.

The decrease in Operating Expense is related to the transfer of the Development Management group moving to Planning and Development and the Council implemented 2 percent lapse in total budget offset by increases in Internal Service allocations within ITD and Fleet Management.

Other Uses represents the contra-expenditure relating to engineering charges that will be billed to various capital projects within the City. Implemented in FY 06-07, the department now has a better understanding how to budget the engineering charges.

RESOURCES - PWEN	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	108 / 0	99 / 0	67 / 0
Personnel Expense	\$ 4,813,343	\$ 5,469,126	\$ 3,706,085
Operating Expense	1,461,654	1,923,302	1,313,350
Capital Outlay		1	1
Other Uses	188,450	-2,302,457	-767,014
TOTAL	\$ 6,463,447	\$ 5,089,972	\$ 4,252,422
COST PER CAPITA	\$ 7.69	\$ 5.91	\$ 4.84

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Public Works
DIVISION:	ROW and Grounds Maintenance

FUNCTION:

Maintain and improve the streets, drainage systems, bridges, and parks under the Right of Way and Grounds Maintenance jurisdiction with dependable, professional and willing employees who are committed to excellence in customer service and satisfaction.

HIGHLIGHTS:

- Maintained more than 3,450 miles of roadways and 5,200 linear miles of drainage ditches countywide.
- Implemented a new Work Management System "MAXIMO," which will greatly increase the tracking and allocation of manpower and equipment assets for optimum results.
- Completed five new school zones with required signal and signage.
- Integrated 13 traffic signal locations into the city's existing ITS traffic control system.
- Restriped 80 miles of city streets to increase traffic safety.

SIGNIFICANT BUDGETARY CHANGES:

This division was created in the FY 07-08 reorganization by the transfer of Public Buildings Supervision division and Public Buildings Street Lighting along with the Traffic Engineering and Park Maintenance divisions. The following explanations compare each old division component to the new division as it pertains to FY 06-07 to FY 07-08.

The Personnel Expense increase was due to the transfer of employees from the divisions stated prior. This was offset by a decrease in Part-time hours / dollars due to historical spending.

Operating Expenses increased due to contract increases for mowing, vegetation control, tree stump removal, drain care-in repair and street sweeping. The remaining amount is due to the transfer of costs for Park Maintenance. This is offset by a \$17.7 million dollar credit for the Electric and Water Franchise Fees contingent on Council approval and a Council-implemented 2 percent lapse in total budget.

There were no significant changes in Capital Outlay and Other Uses.

RESOURCES - PWGM	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours			451 / 26,619
Personnel Expense	\$	\$	\$ 19,058,185
Operating Expense			10,954,478
Capital Outlay			3,536,199
Other Uses			24,905,704
TOTAL	\$ 0	\$ 0	\$ 58,454,566
COST PER CAPITA	\$ 0.00	\$ 0.00	\$ 66.53

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Public Works
DIVISION:	Office of the Director

FUNCTION:

The Office of the Director of Public Works provides financial, managerial, and administrative support to departmental divisions to meet specific division goals, as well as collective departmental goals.

HIGHLIGHTS:

- The Office of the Director of Public Works oversees engineering, streets and drainage, real estate, maintenance of public buildings, park maintenance, and traffic engineering.

SIGNIFICANT BUDGETARY CHANGES:

During FY 06-07, one position was transferred to Public Information, two positions were transferred to Public Buildings, and two positions were received from Streets and Drainage. During the FY 07-08 reorganization process, eight positions were received from the Engineering Division, one position was transferred to Public Information, thirty-three positions were transferred to the Central Operations department, and four positions were eliminated. There was a reduction in part-time hours and dollars due to historical usage.

The increase in Operating Expense is due to internal service charges for GIS/Aerials partially offset by a Council-implemented 2% lapse of total budget.

Other Uses amount represents the contra-expenditure relating to engineering charges that will be billed to various capital projects within the City. Implemented in FY 06-07, the department now has a better understanding how to budget the engineering charges.

RESOURCES - PWOD	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	17 / 2,080	45 / 4,480	14 / 750
Personnel Expense	\$ 1,603,514	\$ 2,352,075	\$ 1,439,259
Operating Expense	454,493	625,306	707,482
Capital Outlay			1
Other Uses	0	-200,061	-102,364
TOTAL	\$ 2,058,007	\$ 2,777,320	\$ 2,044,378
COST PER CAPITA	\$ 2.45	\$ 3.23	\$ 2.33

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Public Works
DIVISION:	Public Buildings

FUNCTION:

To serve the citizens of Jacksonville by providing the lowest cost highest possible quality in the operation and maintenance of Public Buildings and to enhance the image of the City of Jacksonville with safe facilities and appealing landscape.

HIGHLIGHTS:

- Initiated a plan to raise the level and standard of maintenance of city facilities where Customers can now enter work requests into the C.A.R.E. system, generating a work order in Maximo.
- Waterproofed and replaced roofs at six city facilities
- Renovated four city buildings
- Renovated five floors and repair of garage at Ed Ball Building
- Replaced air handler at Hayden Burns City Hall Annex
- Replaced Gym Flooring at Kennedy Community Center

SIGNIFICANT BUDGETARY CHANGES:

The increase in Personnel Expense is attributable to the transfer of two positions from the Office of the Director during FY 06-07 and the transfer of 64 positions from the Park Maintenance division during the FY 07-08 reorganization.

The Operating Expense change is primarily attributable to an increase in electricity which is based on actual usage and a 7% rate increase, Chilled Water for the new Courthouse, the transfer of funds from the Park Maintenance division due to the FY 07-08 reorganization and a 10% rate increase for the Security/Guard contract offset by a decrease a Council implemented 2% lapse of total operating expenses.

The increase in Capital Outlay is in the charge per square foot from \$.27 to \$.32. The Plant renewal allocation funds large projects, roofs, waterproofing and renovations of City facilities.

RESOURCES - PWPB	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	123 / 18,802	83 / 1,146	149 / 1,146
Personnel Expense	\$ 3,970,804	\$ 4,321,496	\$ 7,140,715
Operating Expense	16,609,010	17,899,392	22,504,053
Capital Outlay	1,493,085	2,105,626	2,439,917
Other Uses			
TOTAL	\$ 22,072,899	\$ 24,326,514	\$ 32,084,685
COST PER CAPITA	\$ 26.26	\$ 28.27	\$ 36.52

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Public Works
DIVISION:	Real Estate

FUNCTION:

To provide the City of Jacksonville with efficient, effective representation in real estate transactions by compiling and maintaining an inventory of the City's interest in property, acquiring interest in land for use of the City in the most economically feasible manner, and coordinating the disposition of City-owned property.

HIGHLIGHTS:

- Public Auctions for surplus properties are being conducted annually. These auctions reduce the City's inventory of surplus property, generating income through Ad Valorem taxes, and reducing maintenance costs.
- Resource System has upgraded the Real Estate Division's project management and inventory capabilities. The system allows other City agencies to have access to information about the various projects the Division is working on and saves staff hours spent on research.

SIGNIFICANT BUDGETARY CHANGES:

The Personnel Expense increase reflects the full funding of five positions added during Finance Committee hearings in FY 06-07. There was a reduction in part-time hours and dollars due to historical usage.

The increase in Operating Expense can be attributed to increases in GIS/Aerial and Legal internal service charges offset by a decrease in the Council-implemented 2% lapse in total budget.

Other Uses represents the contr-expenditure relating to engineering charges that will be billed to various capital projects with the City. Implemented in FY 06-07, the department now has a better understanding how to budget the engineering charges.

RESOURCES - PWRE	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	16 / 1,864	19 / 351	19 / 0
Personnel Expense	\$ 673,597	\$ 830,909	\$ 1,157,807
Operating Expense	552,306	460,632	537,028
Capital Outlay		1	1
Other Uses		-476,387	-651,680
TOTAL	\$ 1,225,903	\$ 815,155	\$ 1,043,156
COST PER CAPITA	\$ 1.46	\$ 0.95	\$ 1.19

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Public Works
DIVISION:	Streets & Drainage

This division was moved to the newly created ROW and Ground Maintenance division in Public Works during the FY 07-08 reorganization. This page is shown for comparative reasons.

RESOURCES - PWSD	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	284 / 10,217	274 / 22,459	0 / 0
Personnel Expense	\$ 11,612,817	\$ 11,784,135	\$
Operating Expense	10,257,603	11,037,862	
Capital Outlay	155,729,174	3,150,000	
Other Uses	201,955,078	24,659,113	
TOTAL	\$ 379,554,672	\$ 50,631,110	\$ 0
COST PER CAPITA	\$ 451.60	\$ 58.83	\$ 0.00

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Public Works
DIVISION:	Solid Waste

FUNCTION:

Manage in an environmentally and economically sound manner solid waste generated, transported, or stored in county from public and private entities. Monitor and collect illegal dumping on City rights of way. Educate the general public regarding solid waste and recycling issues. Collect and dispose of litter on City Streets. Supervise the ongoing closure and post closure costs of landfills. Assess and remedy contaminants found at closed landfills and dumpsites. Mitigate the effects of permitting and operating Class I and Class III landfills.

HIGHLIGHTS:

This division was moved from the Environmental Resource Management Department (now known as the Environmental & Compliance Department) to the Public Works Department during the FY 07-08 reorganization.

SIGNIFICANT BUDGETARY CHANGES:

There was a net decrease of 17 positions from FY06-07 to FY07-08. Nine positions in the Street Sweeping activity moved to Public Works/Streets and Drainage, two positions moved to Office of the Director Ash Sites and seven positions moved to Central Operations offset by a net of one position moved from Housing and Neighborhoods Code Enforcement. Part-time hours and associated dollars were eliminated due to historical trends.

An increase of \$7.170 million is a result of landfill charges and contract garbage/recycle contractual services.

There was an increase of \$4.25 million dollars in Capital Outlay that represents two capital projects (Jacksonville Ash Sites and Southside Incinerator Site).

The Other Uses amount represents an increase in Indirect Costs and Supervision Allocation.

RESOURCES - PWSW	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours			153 / 0
Personnel Expense	\$	\$	\$ 7,373,451
Operating Expense			73,691,238
Capital Outlay			4,250,004
Other Uses			752,139
TOTAL	\$ 0	\$ 0	\$ 86,066,832
COST PER CAPITA	\$ 0.00	\$ 0.00	\$ 97.95

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Public Works
DIVISION:	Traffic Engineering

This division was moved to the newly created ROW and Ground Maintenance division in Public Works during the FY 07-08 reorganization. This page is shown for comparative reasons.

RESOURCES - PWTE	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	53 / 4,160	48 / 4,160	0 / 0
Personnel Expense	\$ 2,014,920	\$ 2,197,131	\$
Operating Expense	9,155,849	9,476,546	
Capital Outlay	47,236	73,536	
Other Uses			
TOTAL	\$ 11,218,005	\$ 11,747,213	\$ 0
COST PER CAPITA	\$ 13.35	\$ 13.65	\$ 0.00

CITY OF JACKSONVILLE, FLORIDA

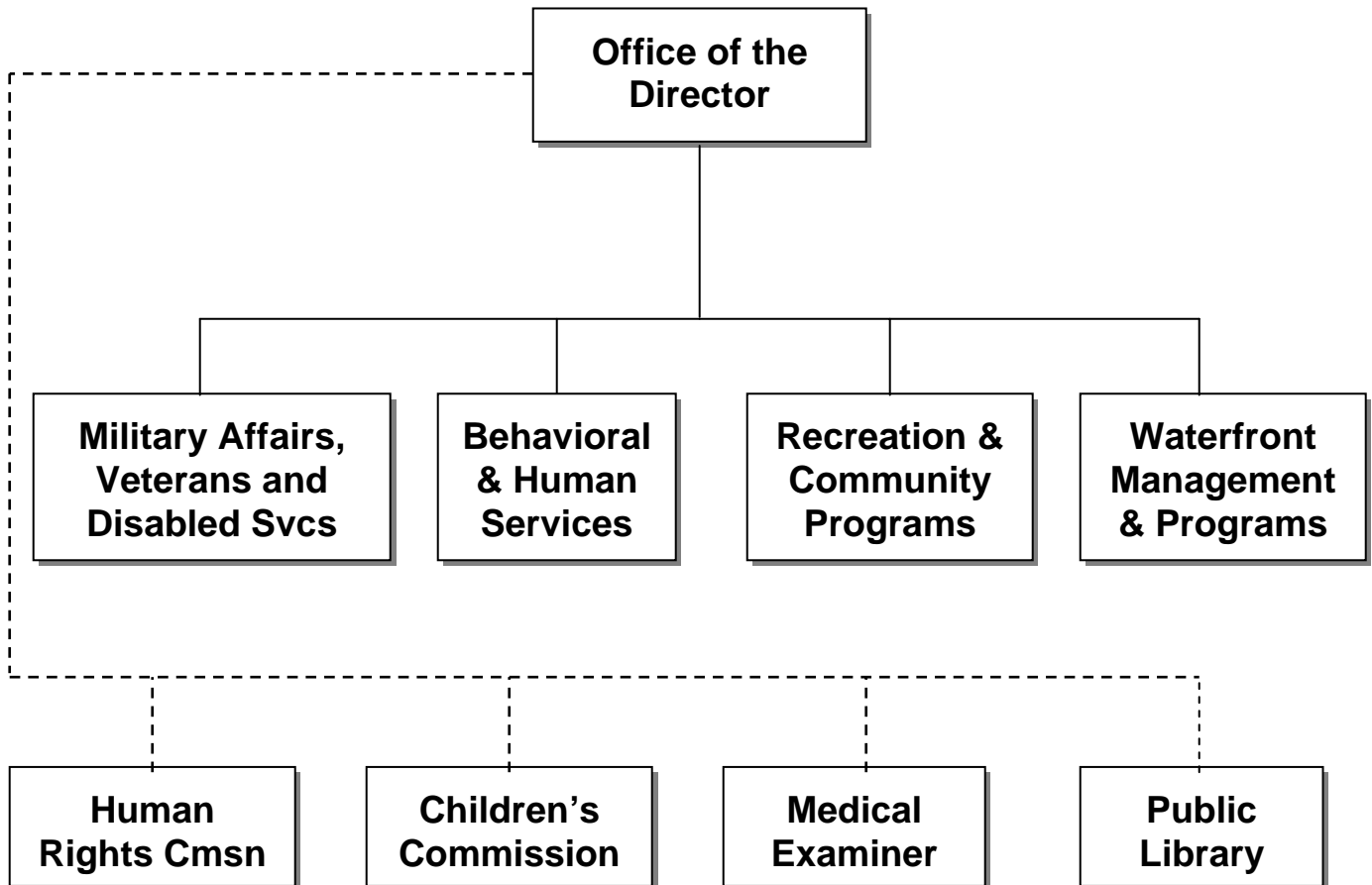
RECREATION AND COMMUNITY SERVICES DEPARTMENT

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.



----- = Liaison

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Recreation & Community Services
DIVISION:	Behavioral & Human Services

FUNCTION:

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. Provide 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

- The Recreation and Community Services Department is new in the FY 07-08 reorganization. The Behavioral and Human Services Division consolidates Victims Services and Mental Health and Welfare as a single unit.

SIGNIFICANT BUDGETARY CHANGES:

All budgeted expenditures are new and are a result of combining the staffs, resources and programs of the former Community Services Department's Office of Director, Victim Services and Mental Health and Welfare divisions.

Personnel Expenses were reduced by the elimination and / or reassignment of staff to bring the new division's total strength down from 73 to 40 personnel, with a reduction in expenses from \$3,901,266 to \$2,217,919.

Operating Expenses came down from a total of \$19,223,723 to \$18,384,611, with no reduction in services largely due to increased efficiency and use of existing resources.

Other Uses were reduced from \$2,984,603 to \$1,272,000 because of the movement of several major PSG grants to other divisions.

RESOURCES - RCBH	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours			40 / 3,900
Personnel Expense	\$	\$	\$ 2,217,919
Operating Expense			18,384,611
Capital Outlay			3
Other Uses			1,272,000
TOTAL	\$ 0	\$ 0	\$ 21,874,533
COST PER CAPITA	\$ 0.00	\$ 0.00	\$ 24.90

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT: Recreation & Community Services

DIVISION: Capital Projects (Pay-Go)

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 Recreation and Community Services Department that are included in the budget ordinance.

SIGNIFICANT BUDGETARY CHANGES:

Capital Outlay funds are budgeted for countywide projects intended to be used for upgrades and replacement of capital equipment for existing parks and recreation facilities in Duval County.

RESOURCES - RCCP	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours			0 / 0
Personnel Expense	\$	\$	\$
Operating Expense			
Capital Outlay			7,869,558
Other Uses			
TOTAL	\$ 0	\$ 0	\$ 7,869,558
COST PER CAPITA	\$ 0.00	\$ 0.00	\$ 8.96

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Recreation & Community Services
DIVISION:	Office of Director

FUNCTION:

Provide executive, administrative and management direction for all divisions in the department and provide liaison for the city with the Jacksonville Children’s Commission, the Jacksonville Public Library, the Jacksonville 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, as well as the Cooperative Extension Services and 4-H Club programs that were in the former Agriculture Department.

HIGHLIGHTS

- The division was created during the FY 07-08 reorganization and includes portions of the former Community Service Department’s Office of Director and Adult Services divisions; the former Parks and Recreation Department’s Office of Director and Special Events divisions; and the former Agriculture Department..

SIGNIFICANT BUDGETARY CHANGES:

The budget is newly created in FY 07-08 and is the result of a consolidation of several divisions and activities formerly in the Community Services Department, the Parks and Recreation Department, or the Agriculture Department.

Personnel Expense was reduced from \$3,522,450 to \$3,337,519 by the elimination or reassignment of ten positions.

Operating Expense was increased from \$4,683,374 to \$5,960,945 because of the moving of several public service grants from Other Uses to Contracted Services

Other Uses was reduced from \$10,874,575 to \$8,276,075 because of the elimination or reduction of public service grants and the transfer of some grants to Contracted Services under Operating Expenses.

RESOURCES - RCOD	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours			48 / 14,148
Personnel Expense	\$	\$	\$ 3,337,519
Operating Expense			5,960,945
Capital Outlay			4
Other Uses			8,276,075
TOTAL	\$ 0	\$ 0	\$ 17,574,543
COST PER CAPITA	\$ 0.00	\$ 0.00	\$ 20.00

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Recreation & Community Services
DIVISION:	Recreation & Community Programming

FUNCTION:

Provide high quality activities and facilities where persons of all ages and abilities can interact with one another and with the environment throughout the Jacksonville area

HIGHLIGHTS:

- The division was created in the FY 07-08 reorganization and includes various divisions of the former Community Services Department and the Parks and Recreation Department. Activities and programs assigned to this division include playgrounds and centers, community buildings, aquatics, operation enhancements, and Cecil Field Commerce Center.

SIGNIFICANT BUDGETARY CHANGES:

Personnel Expense was reduced from \$8,766,589 to \$7,663,212 by the reduction in staffing from 137 to 128 positions and the elimination of some part-time hours and expenses.

Operating Expense was reduced from \$3,056,247 to \$2,834,902 by consolidating for greater efficiency in some programming costs and the lessened pressure on operating support for a smaller staff.

Capital Outlay costs are to purchase an aquatics timing system for the Cecil Field pool (\$74,500) to enhance the program and increase revenues by meeting the standards to host swim meets; and \$135,040 to construct drainage lines across access roads to the parks at Cecil Field.

RESOURCES - RCRC	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours			128 / 286,902
Personnel Expense	\$	\$	\$ 7,663,212
Operating Expense			2,834,902
Capital Outlay			209,543
Other Uses			
TOTAL	\$ 0	\$ 0	\$ 10,707,657
COST PER CAPITA	\$ 0.00	\$ 0.00	\$ 12.19

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Recreation & Community Services
DIVISION:	Military Affairs, Veteran & Disabled Services

FUNCTION:

Combines all city efforts regarding the large military presence in Jacksonville under one office, with the intention to become the best military host city in the nation, keeping abreast of Congressional emphasis on Base Realignment and Closing (BRAC) analysis and the broad spectrum of business development , federal and state program advocacy, community outreach, and grants. Advise the city on how to make city services, programs and activities accessible in accordance with the Americans with Disabilities Act (ADA). This includes guidance on architectural standards as well as effective communication of city policy, rules and regulations to all persons by providing documents in Braille, sign language interpreters, etc., as required.

HIGHLIGHTS:

- This division was created in the FY 07-08 reorganization and consolidates the old Veterans Services and Disabled Services divisions of the former Community Services Department.

SIGNIFICANT BUDGETARY CHANGES:

Personnel Expense was reduced from \$854,084 to \$654,804 by the reduction in staff from 18 to 13 positions.

Operating Expense was reduced from \$205,202 to \$128,998 primarily by a reduction of internal service allocations proportional to the staff reductions.

Other Uses was reduced by the elimination or reduction of contributions to other agencies. Most remaining contributions were moved to the Office of Director of Recreation and Community Services. Other Uses for FY 07-08 represent a property relief fund to provide tax relief to veterans living in Jacksonville who are serving in a recognized combat zone in support of Operation Iraqi Freedom or Operation Enduring Freedom in Southwest Asia.

RESOURCES - RCVS	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours			13 / 0
Personnel Expense	\$	\$	\$ 654,804
Operating Expense			128,998
Capital Outlay			1
Other Uses			250,000
TOTAL	\$ 0	\$ 0	\$ 1,033,803
COST PER CAPITA	\$ 0.00	\$ 0.00	\$ 1.18

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Recreation & Community Services
DIVISION:	Waterfront Management & Programming

FUNCTION:

Provide management and administrative oversight of all waterfront and aquatics properties, and identify and acquire property within preserve boundaries to enhance property development and preservation of lands.

HIGHLIGHTS:

- This division was created in the FY 07-08 reorganization and combines various divisions of the former Parks, Recreation, Entertainment and Conservation Department. The divisions include Preservation Projects, and a small portions of the Park Maintenance Division. The greatest majority of the Park Maintenance Division was transferred to the Public Works Department.

SIGNIFICANT BUDGETARY CHANGES:

Personnel Expense were reduced from \$7,810,015 to \$877,411 because of the reduction in staffing from 222 to 18 positions.

Operating Expense was reduced from \$9,437,166 to \$2,300,424 because of the transfer of the maintenance function to Public Works. Operating Expense for FY 07-08 represents the cost to manage waterfront activities, particularly Hanna and Huguenot Parks.

Other Uses represents indirect costs of general government charged to Hanna and Huguenot Parks.

RESOURCES - RCWF	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours			18 / 10,557
Personnel Expense	\$	\$	\$ 877,411
Operating Expense			2,300,424
Capital Outlay			1
Other Uses			291,481
TOTAL	\$ 0	\$ 0	\$ 3,469,317
COST PER CAPITA	\$ 0.00	\$ 0.00	\$ 3.95

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Agriculture
DIVISION:	4-H Program

The Agriculture Department was moved during the FY 07-08 reorganization to become the Cooperative Extension Service activity under the Director of Recreation and Community Services in the Recreation and Community Services Department. The 4-H Program is budgeted as part of the Cooperation Extension Service. This page is shown for comparative reasons.

RESOURCES - AG4H	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	2 / 0	2 / 0	0 / 0
Personnel Expense	\$ 79,885	\$ 84,763	\$
Operating Expense	48,866	139,307	
Capital Outlay			
Other Uses			
TOTAL	\$ 128,751	\$ 224,070	\$ 0
COST PER CAPITA	\$ 0.15	\$ 0.26	\$ 0.00

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Agriculture
DIVISION:	Canning Center

The Agriculture Department was moved during the FY 07-08 reorganization to become the Cooperative Extension Service activity under the Director of Recreation and Community Services in the Recreation and Community Services Department. The Canning Center eliminated one position and its operational activities are budgeted as an activity of the Cooperation Extension Service. This page is shown for comparative reasons.

RESOURCES - AGCC	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	1 / 0	1 / 0	0 / 0
Personnel Expense	\$ 40,974	\$ 43,155	\$
Operating Expense	15,485	23,585	
Capital Outlay			
Other Uses			
TOTAL	\$ 56,459	\$ 66,740	\$ 0
COST PER CAPITA	\$ 0.07	\$ 0.08	\$ 0.00

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Agriculture
DIVISION:	Family and Consumer Sciences

The Agriculture Department was moved during the FY 07-08 reorganization to become the Cooperative Extension Service activity under the Director of Recreation and Community Services in the Recreation and Community Services Department. Family and Consumer Sciences functions are budgeted as part of the Cooperation Extension Service Activity. This page is shown for comparative reasons.

RESOURCES - AGFS	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	3 / 0	3 / 0	0 / 0
Personnel Expense	\$ 120,292	\$ 115,226	\$
Operating Expense	17,693	77,433	
Capital Outlay			
Other Uses			
TOTAL	\$ 137,985	\$ 192,659	\$ 0
COST PER CAPITA	\$ 0.16	\$ 0.22	\$ 0.00

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Agriculture
DIVISION:	Office of the Director

The Agriculture Department was moved during the FY 07-08 reorganization to become the Cooperative Extension Service activity under the Director of Recreation and Community Services in the Recreation and Community Services Department. This page is shown for comparative reasons.

RESOURCES - AGOD	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	7 / 3,420	6 / 3,420	0 / 0
Personnel Expense	\$ 343,194	\$ 331,770	\$
Operating Expense	192,494	332,944	
Capital Outlay	17,754	1	
Other Uses	129,424	89,547	
TOTAL	\$ 682,866	\$ 754,262	\$ 0
COST PER CAPITA	\$ 0.81	\$ 0.88	\$ 0.00

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Community Services
DIVISION:	Adult Services

This division was moved from the Community Services Department (which was eliminated) to the Recreation and Community Planning Division of the Recreation and Community Services Department during the FY07-08 reorganization. This page is shown for comparative reasons.

RESOURCES - CSAH	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	43 / 42,642	40 / 42,642	0 / 0
Personnel Expense	\$ 2,009,897	\$ 2,344,518	\$
Operating Expense	685,444	714,680	
Capital Outlay		4	
Other Uses	5,140,196	4,916,569	
TOTAL	\$ 7,835,537	\$ 7,975,771	\$ 0
COST PER CAPITA	\$ 9.32	\$ 9.27	\$ 0.00

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT :	Community Services
DIVISION:	Consumer Affairs

The Community Services Department was subsumed within the Recreation and Community Services Department as part of the FY 07-08 reorganization. The Consumer Affairs Division was transferred to the Environmental & Compliance Division of the Sustainable Communities Department. This page is shown for comparative reasons.

RESOURCES - CSCA	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	4 / 0	3 / 0	0 / 0
Personnel Expense	\$ 164,884	\$ 171,563	\$
Operating Expense	70,655	89,547	
Capital Outlay		1	
Other Uses		0	
TOTAL	\$ 235,539	\$ 261,111	\$ 0
COST PER CAPITA	\$ 0.28	\$ 0.30	\$ 0.00

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Community Services
DIVISION:	Disabled Services

The Community Services Department was subsumed within the Recreation and Community Services Department as part of the FY 07-08 reorganization. The Disabled Services Division was transferred to the Military Affairs, Veterans and Disabled Services Division of the Recreation and Community Services Department. This page is shown for comparative reasons.

RESOURCES - CSDS	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	5 / 0	5 / 0	0 / 0
Personnel Expense	\$ 213,184	\$ 235,601	\$
Operating Expense	33,703	55,639	
Capital Outlay		1	
Other Uses	254,239	217,374	
TOTAL	\$ 501,126	\$ 508,615	\$ 0
COST PER CAPITA	\$ 0.60	\$ 0.59	\$ 0.00

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Community Services
DIVISION:	Mental Health and Welfare

The Community Services Department was subsumed within the Recreation and Community Services Department during the FY 07-08 reorganization. The Mental Health and Welfare Division was transferred to the General Assistance Activity of the Division of Behavioral and Human Services Division of the Recreation and Community Services Department. This page is shown for comparative reasons.

RESOURCES - CSMH	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	30 / 2,660	28 / 2,660	0 / 0
Personnel Expense	\$ 1,376,322	\$ 1,491,360	\$
Operating Expense	17,402,401	18,085,233	
Capital Outlay		2	
Other Uses	2,188,978	1,825,541	
TOTAL	\$ 20,967,701	\$ 21,402,136	\$ 0
COST PER CAPITA	\$ 24.95	\$ 24.87	\$ 0.00

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Community Services Department
DIVISION:	Office of the Director

The Community Services Department was subsumed within the new Recreation and Community Services Department during the FY 07-08 reorganization. This page is shown for comparative reasons.

RESOURCES - CSOD	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	26 / 1,560	24 / 1,560	0 / 0
Personnel Expense	\$ 1,374,726	\$ 1,423,194	\$
Operating Expense	448,944	353,612	
Capital Outlay	9,418	3	
Other Uses	2,901,937	920,717	
TOTAL	\$ 4,735,025	\$ 2,697,526	\$ 0
COST PER CAPITA	\$ 5.63	\$ 3.13	\$ 0.00

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Community Services
DIVISION:	Victim Services

The Community Services Department was subsumed within the Recreation and Community Services Department during the FY 07-08 reorganization. The Victim Services Division was transferred to an activity of the Behavioral and Human Services Division of the Recreation and Community Services Department. This page is shown for comparative reasons.

RESOURCES - CSVC	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	23 / 3,778	21 / 3,778	0 / 0
Personnel Expense	\$ 984,882	\$ 986,712	\$
Operating Expense	618,139	784,878	
Capital Outlay		1	
Other Uses	305,216	238,345	
TOTAL	\$ 1,908,237	\$ 2,009,936	\$ 0
COST PER CAPITA	\$ 2.27	\$ 2.34	\$ 0.00

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Community Services
DIVISION:	Veterans Services

The Community Services Department was subsumed within the Recreation and Community Services Department during the FY 07-08 reorganization. The Veterans Services Division was transferred as a division to the Military Affairs and Veterans Services Division of the Recreation and Community Services Department. This page is shown for comparative reasons.

RESOURCES - CSVS	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	16 / 0	13 / 0	0 / 0
Personnel Expense	\$ 629,804	\$ 618,483	\$
Operating Expense	(18,025)	149,563	
Capital Outlay		1	
Other Uses	311,327	455,467	
TOTAL	\$ 923,106	\$ 1,223,514	\$ 0
COST PER CAPITA	\$ 1.10	\$ 1.42	\$ 0.00

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Parks, Recreation, Entertainment and Conservation
DIVISION:	Cecil Field Trust

This Division was moved during the FY 07-08 reorganization to the Recreation and Community Services Department. This page is shown for comparative reasons.

RESOURCES - PRCF	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	0 / 0	0 / 0	0 / 0
Personnel Expense	\$	\$	\$
Operating Expense		34,712	
Capital Outlay		125,288	
Other Uses			
TOTAL	\$ 0	\$ 160,000	\$ 0
COST PER CAPITA	\$ 0.00	\$ 0.19	\$ 0.00

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Parks, Recreation, Entertainment and Conservation
DIVISION:	Office of the Director

The department was merged in the FY 07-08 reorganization with the Recreation and Community Services Department. This page is shown for comparative reasons.

RESOURCES - PROD	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	14 / 2,168	24 / 3,848	0 / 0
Personnel Expense	\$ 885,496	\$ 1,257,557	\$
Operating Expense	1,312,225	1,714,882	
Capital Outlay	23,107	61,352	
Other Uses	1,905,880	1,821,667	
TOTAL	\$ 4,126,708	\$ 4,855,458	\$ 0
COST PER CAPITA	\$ 4.91	\$ 5.64	\$ 0.00

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Parks, Recreation, Entertainment and Conservation
DIVISION:	Park Development

This Department was moved during the FY 07-08 reorganization to the Community Planning Division of the Sustainable Communities Department. This page is shown for comparative reasons.

RESOURCES - PRPL	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	9 / 4,275	9 / 4,275	0 / 0
Personnel Expense	\$ 455,809	\$ 531,198	\$
Operating Expense	525,338	316,153	
Capital Outlay	643,676		
Other Uses		(221,095)	
TOTAL	\$ 1,624,823	\$ 626,256	\$ 0
COST PER CAPITA	\$ 1.93	\$ 0.73	\$ 0.00

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Parks, Recreation, Entertainment and Conservation
DIVISION:	Park Maintenance Division

This division was moved to the newly created ROW and Ground Maintenance division in Public Works and to the new Waterfront Management and Conservation Division in Recreation and Community Services as part of the FY 07-08 reorganization. This page is shown for comparative reasons.

RESOURCES - PRPM	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	240 / 5,240	216 / 7,633	0 / 0
Personnel Expense	\$ 7,240,604	\$ 7,544,060	\$
Operating Expense	7,938,622	8,147,822	
Capital Outlay	1,561,053	2	
Other Uses	138,400	138,400	
TOTAL	\$ 16,878,679	\$ 15,830,284	\$ 0
COST PER CAPITA	\$ 20.08	\$ 18.39	\$ 0.00

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Parks, Recreation, Entertainment and Conservation
DIVISION:	Preservation Projects

The Division was moved during the FY 07-08 reorganization to the Waterfront Management and Conservation Division in the Recreation and Community Services Department. This page is shown for comparative reasons.

RESOURCES - PRPP	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours		6 / 2,080	0 / 0
Personnel Expense	\$ 71,530	\$ 265,955	\$
Operating Expense	480,531	1,289,344	
Capital Outlay	10,208	6,668	
Other Uses			
TOTAL	\$ 562,269	\$ 1,561,967	\$ 0
COST PER CAPITA	\$ 0.67	\$ 1.81	\$ 0.00

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Parks, Recreation, Entertainment and Conservation
DIVISION:	Recreation Programs

This division was moved during the FY 07-08 reorganization to become the Recreation and Community Programming Division of the Recreation and Community Services Department. This page is shown for comparative reasons.

RESOURCES - PRRA	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	129 / 238,840	115 / 249,240	0 / 0
Personnel Expense	\$ 5,562,906	\$ 6,391,790	\$
Operating Expense	2,471,897	2,686,414	
Capital Outlay	101,239	62,452	
Other Uses			
TOTAL	\$ 8,136,042	\$ 9,140,656	\$ 0
COST PER CAPITA	\$ 9.68	\$ 10.62	\$ 0.00

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Parks, Recreation, Entertainment and Conservation
DIVISION:	Special Events

This division was moved during the FY 07-08 reorganization and merged into the Special Events Division of the Recreation and Community Services Department. This page is shown for comparative reasons.

RESOURCES - PRSE	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	16 / 0	17 / 4,160	0 / 0
Personnel Expense	\$ 1,116,435	\$ 1,296,532	\$
Operating Expense	2,760,616	2,839,807	
Capital Outlay			
Other Uses			
TOTAL	\$ 3,877,051	\$ 4,136,339	\$ 0
COST PER CAPITA	\$ 4.61	\$ 4.81	\$ 0.00

CITY OF JACKSONVILLE, FLORIDA



CITY OF JACKSONVILLE, FLORIDA

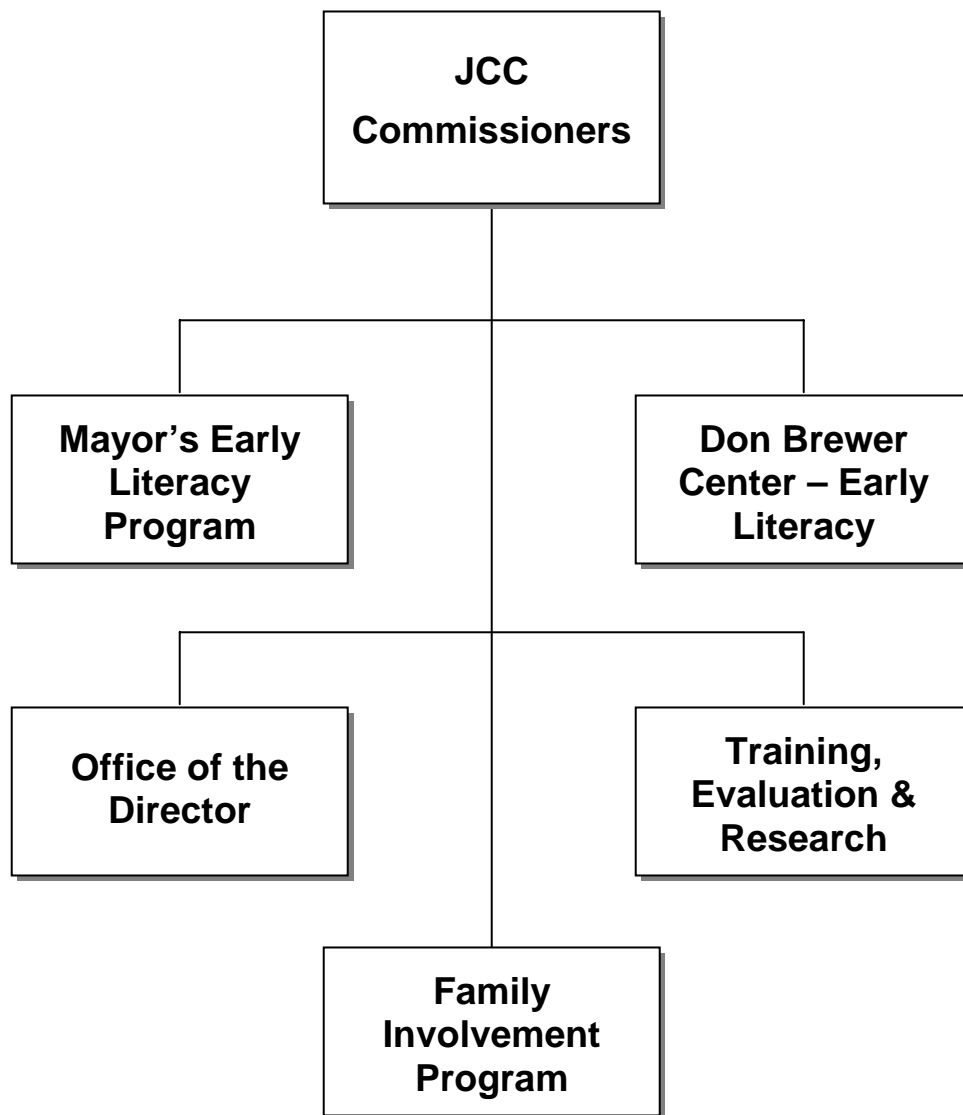
JACKSONVILLE CHILDREN'S COMMISSION

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

DEPARTMENT:	Jacksonville Children's Commission
DIVISION:	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 and currently serves 98 children ranging from infants to four-year olds in seven classrooms.

SIGNIFICANT BUDGETARY CHANGES:

Personnel Expense increased primarily due to the full funding of budgeted positions and the full funding of the Pension Contribution. In the previous year, some costs were allocated to a grant.

Operating Expense decreased primarily due to the decrease in Information Technology Internal Services Charges.

RESOURCES - JCBC	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	20 / 0	20 / 1,040	19 / 3,820
Personnel Expense	\$ 757,962	\$ 904,385	\$ 945,177
Operating Expense	457,319	347,544	277,090
Capital Outlay			
Other Uses			
TOTAL	\$ 1,215,281	\$ 1,251,929	\$ 1,222,267
COST PER CAPITA	\$ 1.45	\$ 1.45	\$ 1.39

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Jacksonville Children's Commission
DIVISION:	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.

SIGNIFICANT BUDGETARY CHANGES:

The Personnel Expense increase is due to the addition of 15 personnel who previously were funded by the Early Learning Coalition Grant. These positions were moved to the general fund by Ordinance 2007-544.

Operating Expense decreased due primarily to a decrease in the early learning programs that impact school readiness.

Capital Outlay was increased for the purchase of computer equipment.

Other Uses decreased due to a reduction in the number of grants and the amount for each grant to programs that support early learning activities in Aids to Private Organizations for children's programs.

RESOURCES - JCEL	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	10 / 2,080	7 / 1,440	22 / 520
Personnel Expense	\$ 343,471	\$ 433,565	\$ 1,376,231
Operating Expense	896,961	980,259	834,303
Capital Outlay			34,300
Other Uses	2,591,210	3,034,413	2,124,188
TOTAL	\$ 3,831,642	\$ 4,448,237	\$ 4,369,022
COST PER CAPITA	\$ 4.56	\$ 5.17	\$ 4.97

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Jacksonville Children's Commission
DIVISION:	Homework Zone Project

FUNCTION:

City-wide volunteer program to help school age students with homework.

HIGHLIGHTS/SIGNIFICANT CHANGES:

The Homework Zone Project was established during FY 05-06 by Ordinance # 2005-1515-E. This program was eliminated by Council in FY 07-08. This page is shown for comparative reasons.

RESOURCES - JCHZ	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours		0 / 0	0 / 0
Personnel Expense	\$	\$	\$
Operating Expense	78,011	102,125	
Capital Outlay			
Other Uses			
TOTAL	\$ 78,011	\$ 102,125	\$ 0
COST PER CAPITA	\$ 0.09	\$ 0.12	\$ 0.00

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Jacksonville Children's Commission
DIVISION:	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:

- Published the 2006 Profile Report and the 2007 Child Trends Report, as well as the first Supplementary Services & Activities Management Information System (SAMIS) report that provides specific data on more than 80 youth development & family support programs.
- Funded 47 afterschool programs that provided safe and secure environments to more than 7,000 low-income children living in high crime areas.
- Improved the quality of summer camp programs. Staff developed a new process wherein agencies are required to operate five days a week for six weeks and provide a literacy curriculum, including improved staff-to-child ratios, curricula and field trips.

SIGNIFICANT BUDGETARY CHANGES:

Operating Expense increased primarily due to the increase in the Information Technology Internal Services Charges.

Other Uses decreased primarily due to a reduction in Aids to Private Organizations for children's programs.

RESOURCES - JCOD	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	39 / 1,920	26 / 1,920	26 / 2,040
Personnel Expense	\$ 1,478,547	\$ 1,510,508	\$ 1,538,464
Operating Expense	981,086	1,489,206	1,667,521
Capital Outlay	8,134	28,500	27,490
Other Uses	10,660,199	14,656,506	13,229,904
TOTAL	\$ 13,127,966	\$ 17,684,720	\$ 16,463,379
COST PER CAPITA	\$ 15.62	\$ 20.55	\$ 18.74

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.

SIGNIFICANT BUDGETARY CHANGES:

This Division is new in the Children's Commission Budget in FY 07-08.

RESOURCES - JCPS	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours			3 / 0
Personnel Expense	\$	\$	\$ 176,851
Operating Expense			137,381
Capital Outlay			5,500
Other Uses			75,000
TOTAL	\$ 0	\$ 0	\$ 394,732
COST PER CAPITA	\$ 0.00	\$ 0.00	\$ 0.45

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Jacksonville Children's Commission
DIVISION:	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.

SIGNIFICANT BUDGETARY CHANGES:

Personnel Expense decreased because of the reduction of one position.

Operating Expense decreased due to a decrease in the Copy Center/Messenger Internal Services Charges.

Capital Outlay expenses for FY 07-08 represent the purchase of visual displays for building lobbies to show the types of training activities provided by the commission.

RESOURCES - JCTR	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	1 / 0	5 / 0	4 / 0
Personnel Expense	\$ 133,760	\$ 271,520	\$ 219,114
Operating Expense	48,922	84,666	73,459
Capital Outlay	1,405	15,000	4,000
Other Uses			
TOTAL	\$ 184,087	\$ 371,186	\$ 296,573
COST PER CAPITA	\$ 0.22	\$ 0.43	\$ 0.34

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Jacksonville Children's Commission
DIVISION:	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.

SIGNIFICANT BUDGETARY CHANGES:.

Other Uses represents the funding pool of \$50,000 established by Council for FY 07-08.

RESOURCES - JCYT	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours		0 / 0	0 / 0
Personnel Expense	\$	\$	\$
Operating Expense			
Capital Outlay			
Other Uses		100,000	50,000
TOTAL	\$ 0	\$ 100,000	\$ 50,000
COST PER CAPITA	\$ 0.00	\$ 0.12	\$ 0.06

CITY OF JACKSONVILLE, FLORIDA

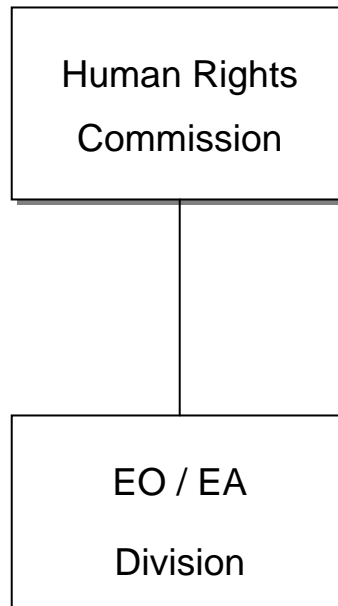
JACKSONVILLE HUMAN RIGHTS COMMISSION

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

DEPARTMENT:	Jacksonville Human Rights Commission
DIVISION:	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 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 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 EQ/EA Division has the responsibility for resolving internal employee complaints of noncompliance equal opportunity employment laws.

HIGHLIGHTS:

- Continued vigorous enforcement activities and in maintaining standards of performance consistent with the workshare and cooperative agreements with its federal partners, the Equal Employment Opportunity Commission, and the Department of Housing and Urban Development.
- Experience a continuing increase in the number of complaints accepted alleging discriminatory practices in housing and employment.
- Increased training sessions for local employers, and efforts to increase participation in dialogue sessions on race relations continue to yield positive results.
- Conducted three Protecting Communities workshops and scheduled additional workshops to support the Mayor's Seeds of Change: Growing Great Neighborhoods program.

The Equal Opportunity / Equal Access Division investigated internal complaints of unfair treatment in the workplace and provide technical assistance to departments and agencies as needed. In FY 06/07 the division conducted 50 training sessions reaching 1,264 employees, supervisors and managers.

SIGNIFICANT BUDGETARY CHANGES:

Personnel Expense increased primarily COLA, an increase in group hospitalization costs, plus the inclusion for the first time of \$11,012 for budgeted overtime.

Operating Expense increased primarily due to increases in Internal Services Charges and for a new contact to produce a Race Relations Progress Report.

RESOURCES - JHRC	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	21 / 0	20 / 0	20 / 0
Personnel Expense	\$ 899,741	\$ 1,030,507	\$ 1,087,105
Operating Expense	206,283	189,230	235,635
Capital Outlay		2	2
Other Uses			
TOTAL	\$ 1,106,024	\$ 1,219,739	\$ 1,322,742
COST PER CAPITA	\$ 1.32	\$ 1.42	\$ 1.51

CITY OF JACKSONVILLE, FLORIDA

MEDICAL EXAMINER

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

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 and teaching and training for medical residents and the private medical sector.

HIGHLIGHTS:

- Reduced costs and alleviated storage issues by passing the responsibility of taking gunshot residue from the hands of victims involved in shootings to the law enforcement agencies.
- Assumed responsibility to administer the cremation approval process, including invoicing funeral homes and collecting and depositing payments.
- Purchased a storage racking system, digital cameras and laptops, and a digital dental xray machine to assist with identification of remains.
- In FY 07/08 the Medical Examiner will operate as part of the Recreation and Community Services Department.

SIGNIFICANT BUDGETARYCHANGES

Personnel Expense increased primarily because of increases in pension contribution, deferred compensation, and group health insurance.

Operating Expense increased because of ITD Development charges for a project to rewrite the Medical Examiner’s Case Management System for enhanced functionality, reliability and support.

Capital Outlay expenditures will replace older models of equipment or perform additional analysis. Equipment includes a gas chromatograph mass spectrometer, a spectrophotometer, a microchip array system, a gas manifold, and a centrifuge.

RESOURCES - MEME	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	26 / 6,240	26 / 6,240	26 / 6,240
Personnel Expense	\$ 1,623,840	\$ 1,855,242	\$ 1,952,900
Operating Expense	443,990	518,683	681,570
Capital Outlay	9,340	1	129,000
Other Uses			
TOTAL	\$ 2,077,170	\$ 2,373,926	\$ 2,763,470
COST PER CAPITA	\$ 2.47	\$ 2.76	\$ 3.15

CITY OF JACKSONVILLE, FLORIDA

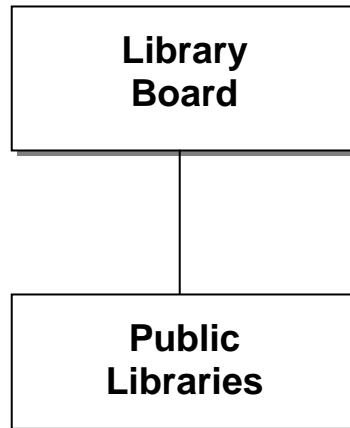
PUBLIC LIBRARIES

DEPARTMENT VISION:

To make the Jacksonville Public Library a nationally recognized library system where customers can find professional services, such as reference assistance; useful and accurate information; quality ready, listening, and viewing materials; excellent educational and literacy programming; and free access to electronic technology.

DEPARTMENT MISSION:

To provide outstanding library services, collection, programs, and facilities, which will expand and enrich our customers' lives.



CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Public Libraries
DIVISION:	Public Libraries

FUNCTION:

Increase Literacy by providing the highest quality of Library services to the Citizens of Jacksonville at 21 locations throughout the greater Jacksonville Duval county area. "Start Here. Go Anywhere."

HIGHLIGHTS:

- Completed a historic systemwide expansion opening a new Main Library and six new branch libraries, doubling the square footage of library space. Since this expansion, circulation of library materials (books, CDs, DVDs) has also doubled.
- Circulated more than 7.5 million items
- Answered more than 1.2 million reference questions.
- Received more than 3.4 million customers.
- Hosted more than 238,000 customers attending library programs.

SIGNIFICANT BUDGETARY CHANGES:

Personnel Expense was reduced primarily because of the reduction of staff from 382 to 368.

Operating Expense increased because of an increase in Equipment Rentals, Other Contractual Services, Utility Services, and Repairs and Maintenance. The library is spending \$1.2 million on new printers and they have entered into contract with First Coast Security because of an increase in vandalism at some branches. Utilities are increasing because of a 7.25 percent rate increase on commercial properties by the JEA. There was an offsetting decrease to Miscellaneous Services and Charges of \$207,492.

Capital Outlay represents the spending on books, publications and library materials, which was decreased by \$250,000.

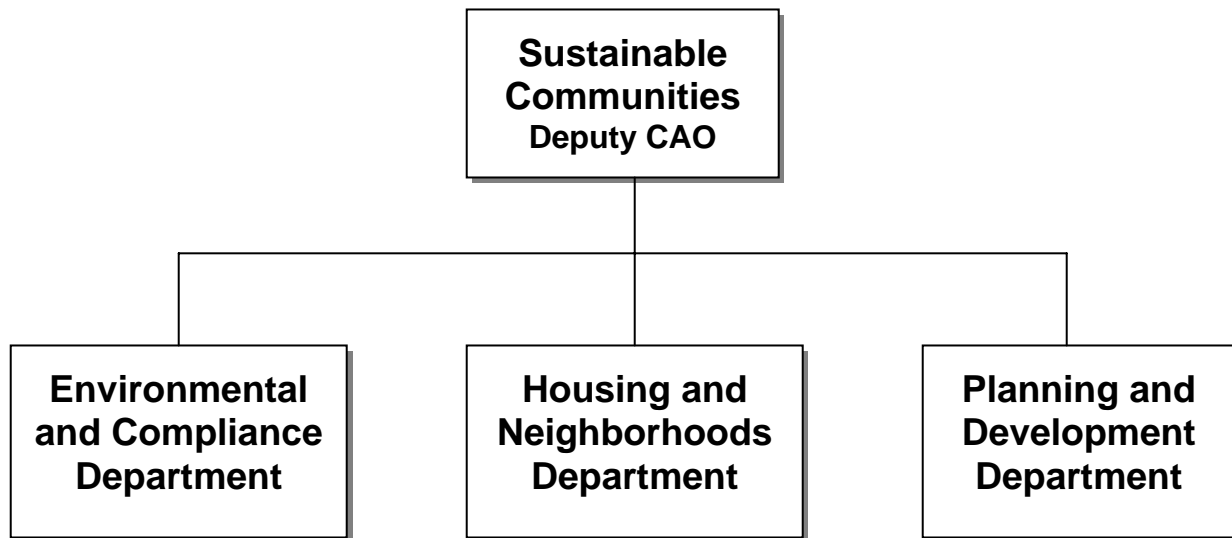
Other Uses represents an increase in indirect costs, which were generated from FY 05-06 cost history and reflects the results of the new main library being placed into service that year and the concurrent increase in building maintenance costs.

RESOURCES - PLJX	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	401 / 197,375	382 / 197,375	368 / 197,375
Personnel Expense	\$ 17,398,687	\$ 18,465,243	\$ 18,276,662
Operating Expense	4,868,882	8,879,205	9,850,709
Capital Outlay	4,114,947	4,894,673	4,644,682
Other Uses	2,826,464	2,823,202	5,185,474
TOTAL	\$ 29,208,980	\$ 35,062,323	\$ 37,957,527
COST PER CAPITA	\$ 34.75	\$ 40.74	\$ 43.20

CITY OF JACKSONVILLE, FLORIDA

SUSTAINABLE COMMUNITIES

The departments stated below were realigned under Sustainable Communities during the FY 07-08 reorganization. These departments are under the direction of the Deputy Chief Administrative Officer.



CITY OF JACKSONVILLE, FLORIDA



CITY OF JACKSONVILLE, FLORIDA

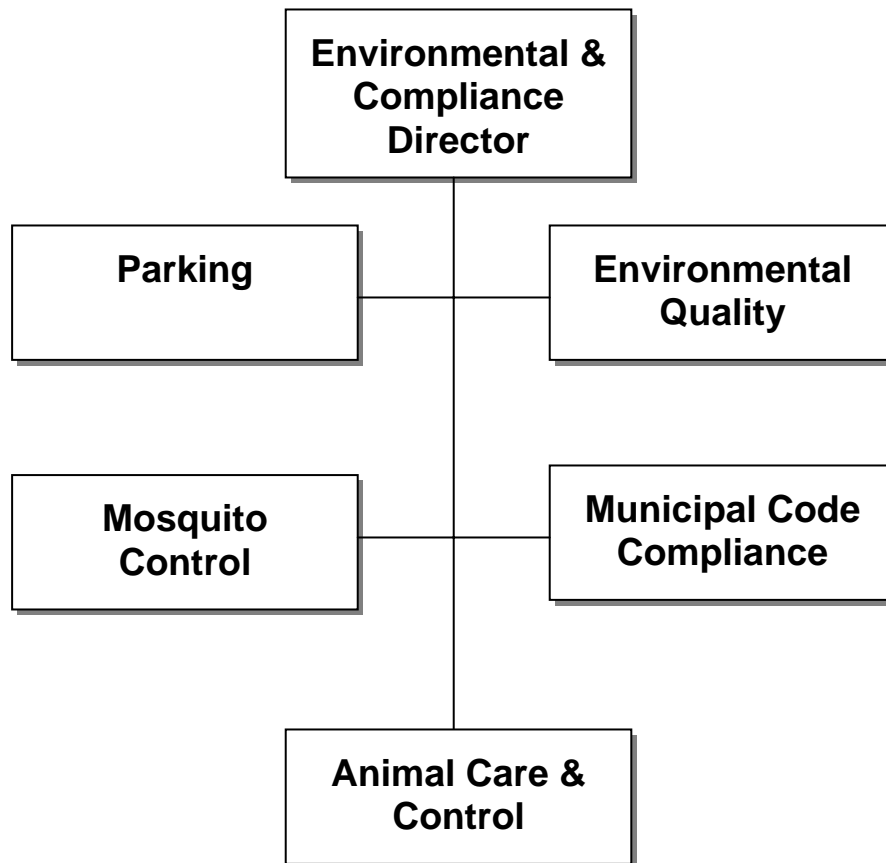
DEPARTMENT OF ENVIRONMENTAL & COMPLIANCE

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

DEPARTMENT :	Environmental & Compliance
DIVISION:	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 apprehends lost and stray animals, assists citizens with animal-related problems as well as providing educational information about animals, and animal care and safety to citizens and pet owners. 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.

HIGHLIGHTS CHANGES:

- In fiscal year 2006 the division had an increase of 100 animals per week and animal placements from 92 perweek to about 100 per week.
- The feral cat program has seen significant increases in the request for traps to have animals spayed/neutered.
- Animal Control Officers continued to respond to estimates of 32,000 requests for service during the fiscal year.

SIGNIFICANT BUDGETARY CHANGES:

The Operating Expense increase is primarily due to increases in internal service charges such as insurance and Information Technology charges.

The Other Uses amount represents reduced award amounts for Public Service Grants to local organizations.

RESOURCES - ERAC	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	64 / 0	63 / 0	63 / 0
Personnel Expense	\$ 2,297,060	\$ 2,426,156	\$ 2,466,220
Operating Expense	2,343,113	1,376,491	1,707,944
Capital Outlay	7,632	1	1
Other Uses	150,000	343,250	0
TOTAL	\$ 4,797,805	\$ 4,145,898	\$ 4,174,165
PER CAPITA COST	\$ 5.71	\$ 4.82	\$ 4.75

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Environmental & Compliance
DIVISION:	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 violations, the division refers cases to the Municipal Code Enforcement Board (per Florida Statute 162) or to city contractors for abatement of violations.

HIGHLIGHTS:

- During the 2007/2008 fiscal year, Municipal Code Compliance was created in Environmental & Compliance from the Housing and Neighborhoods Department as a result of reorganization.
- During FY 2006, Code Enforcement staff performed: 30,902 (environmental) nuisance abatement inspections; 12,269 residential minimum housing inspections; 10,493 unsafe structure inspections; 11,734 abandoned/junk vehicle inspections, and; 1,290 commercial structure inspections.
- The division’s Contract Administration section organized demolition of 84 unsafe structures and abated Property Safety violations existing on 2,376 (environmental) nuisance properties.
- The division played (and continues to play) an integral role in the Mayor’s Seeds of Change Program. PSD’s Neighborhood Enforcement Action Team (N.E.A.T.) conducted street-by-street systematic inspections in the community’s 29th and Chase, Historic Arlington, and 45th and Moncrief areas during three phases or ‘tours’ in 2006. The team’s success in identifying and citing key blighting influences and achieving compliance of violations led to implementation of monthly neighborhood systematic inspections per CPAC zone.

SIGNIFICANT BUDGETARY CHANGES:

Personnel Expense increased from \$3,359,219 to \$4,274,204 because of the addition of 16 positions from the Planning Department and the Building Inspection Division.

In addition, Operating Expenses increased from \$2,440,711 to \$2,719,372 .

RESOURCES - ERCC	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours			92 / 0
Personnel Expense	\$	\$	\$ 4,274,204
Operating Expense			2,719,372
Capital Outlay			0
Other Uses			0
TOTAL	\$ 0	\$ 0	\$ 6,993,576
COST PER CAPITA	\$ 0.00	\$ 0.00	\$ 7.96

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Environmental & Compliance
DIVISION:	Clean It Up/Green It Up

This division was eliminated during the FY 07-08 reorganization. Staffing and functions of the former division are now consolidated under the Director's Office in the Environmental & Compliance Department. This page is shown for comparative reasons only.

RESOURCES - ERCG	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	3 / 0	3 / 0	0 / 0
Personnel Expense	\$ 142,775	\$ 158,168	\$
Operating Expense	156,998	206,179	
Capital Outlay			
Other Uses			
TOTAL	\$ 299,773	\$ 364,347	\$ 0
COST PER CAPITA	\$ 0.36	\$ 0.42	\$ 0.00

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Environmental & Compliance
DIVISION:	Environmental Quality

FUNCTION:

To protect the public health and the natural environment through effective implementation of a regulatory program based on sound science.

HIGHLIGHTS:

- Implemented an Erosion and Sediment Control Program.
- Assisted various government agencies to implement the citywide septic tank phase out program.
- Enhance cooperation with sister agencies to increase effectiveness of existing resources to meeting community needs and enhancing regulatory compliance.
- Maintained Citizen Response Program for Odors, Noise, Open Burning, Fish Kills, Hazardous Material Spills, Fallout, Water Quality, Free Flowing Wells, Asbestos, and et cetera.
- Monitored and maintained national ambient air quality standards.

SIGNIFICANT BUDGETARY CHANGES:

Personnel Expenses decreased due to personnel reduction as a result of the FY07-08 reorganization.

Operating Expenses were reduced based on analysis of prior year and current year spending levels.

In the Capital Outlay area increases were warranted this fiscal year so the division could purchase air monitoring equipment that will be used to monitor natural ambient air quality standards, calibrators, and air toxic sampling equipment.

The Other Uses amount was increased to accomodate rising costs for public rental charges.

RESOURCES - EREQ	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	71 / 0	68 / 0	67 / 0
Personnel Expense	\$ 3,342,996	\$ 3,860,679	\$ 3,841,536
Operating Expense	730,774	842,141	847,916
Capital Outlay	39,295	31,449	32,724
Other Uses	101,253	111,272	142,721
TOTAL	\$ 4,214,318	\$ 4,845,541	\$ 4,864,897
COST PER CAPITA	\$ 5.01	\$ 5.63	\$ 5.54

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/SIGNIFICANT CHANGES:

- Mosquito Control developed and secured approval for a new interlocal agreement.
- Replaced 800 MHZ to way radios were phased out and cell phones secured at an annual savings of \$19,351 in addition to enhanced communications.
- Vehicle locators were installed on a number of inspector and spray vehicles.
- Finalized development of a new brochure and door-hangar in support of education and outreach programming.

SIGNIFICANT BUDGETARY CHANGES:

Personnel Expenses decreased as a result of two position reductions during the FY 07-08 reorganization.

The Operating Expense increase is primarily due to higher fuel and chemical costs used to spray areas for mosquitos.

RESOURCES - ERM	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	31 / 2,552	31 / 2,552	29 / 2,552
Personnel Expense	\$ 1,130,194	\$ 1,350,589	\$ 1,263,735
Operating Expense	762,633	821,724	892,928
Capital Outlay	0	1	1
Other Uses			
TOTAL	\$ 1,892,827	\$ 2,172,314	\$ 2,156,664
COST PER CAPITA	\$ 2.25	\$ 2.52	\$ 2.45

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:

- The Office of the Director has taken on increased responsibility and various programs previously administered by other areas that were affected by the reorganization.
- The office saw a net increase of four additional positions to administer programs such as Keep America Beautiful (formerly a program under Clean It Up/Green It Up), and positions that will serve as administrators in the coordination of the clean up of local ash sites.
- The department saw the addition of two new divisions; Municipal Code Compliance and Public Parking. However, the division of Solid Waste was placed under the Public Works Department as a result of the reorganization for the 2007/2008 fiscal year.

SIGNIFICANT BUDGETARY CHANGES:

The change in Personnel Expenses is due to the addition of four employees who will work in the administration and coordination of municipal ash site cleanups. However, the Director's Office was able to reduce operating expenses for the new fiscal year.

RESOURCES - EROD	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	8 / 0	8 / 0	12 / 0
Personnel Expense	\$ 447,397	\$ 466,397	\$ 881,459
Operating Expense	312,786	266,918	234,745
Capital Outlay	0	1	1
Other Uses	0		0
TOTAL	\$ 760,183	\$ 733,316	\$ 1,116,205
COST PER CAPITA	\$ 0.90	\$ 0.85	\$ 1.27

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:

- This division was moved from the Administration & Finance Department (now known as Finance) during the FY 07-08 reorganization.
- Implemented license plate recognition system for scoflaws and meter parking control.
- Acquired and established operational functionality of both the Ed Ball Garage and the Forsyth Street parking lot.
- Implemented the transfer of the Jacksonville Landing parking lot to the Landing owners.

SIGNIFICANT BUDGETARY CHANGES:

Personnel Expenses decreased because the division had a reduction of 2 FTE positions and part-time hours. In conjunction with the personnel reduction there were associated cost increases for a cost of living adjustment and insurance payments.

Funding in the Other Uses area was reduced because of lower Indirect Cost allocations for all parking lots.

RESOURCES - ERPP	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours			51 / 8596
Personnel Expense	\$	\$	\$ 2,765,099
Operating Expense			1,446,561
Capital Outlay			1
Other Uses			161,844
TOTAL	\$ 0	\$ 0	\$ 4,373,505
COST PER CAPITA	\$ 0.00	\$ 0.00	\$ 4.98

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Environmental & Compliance
DIVISION:	Solid Waste

This division was moved from the Environmental Resource Management Department (now known as the Environmental & Compliance Department) to the Public Works ROW and Ground Maintenance division during the FY 07-08 reorganization. This page is shown for comparative reasons.

RESOURCES - ERSW	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	203 / 25,866	170 / 21,706	0 / 0
Personnel Expense	\$ 6,959,644	\$ 7,807,919	\$
Operating Expense	56,087,145	66,520,987	
Capital Outlay		4	
Other Uses	46,414	230,554	
TOTAL	\$ 63,093,203	\$ 74,559,464	\$ 0
PER CAPITA COST	\$ 75.07	\$ 86.63	\$ 0.00



CITY OF JACKSONVILLE, FLORIDA

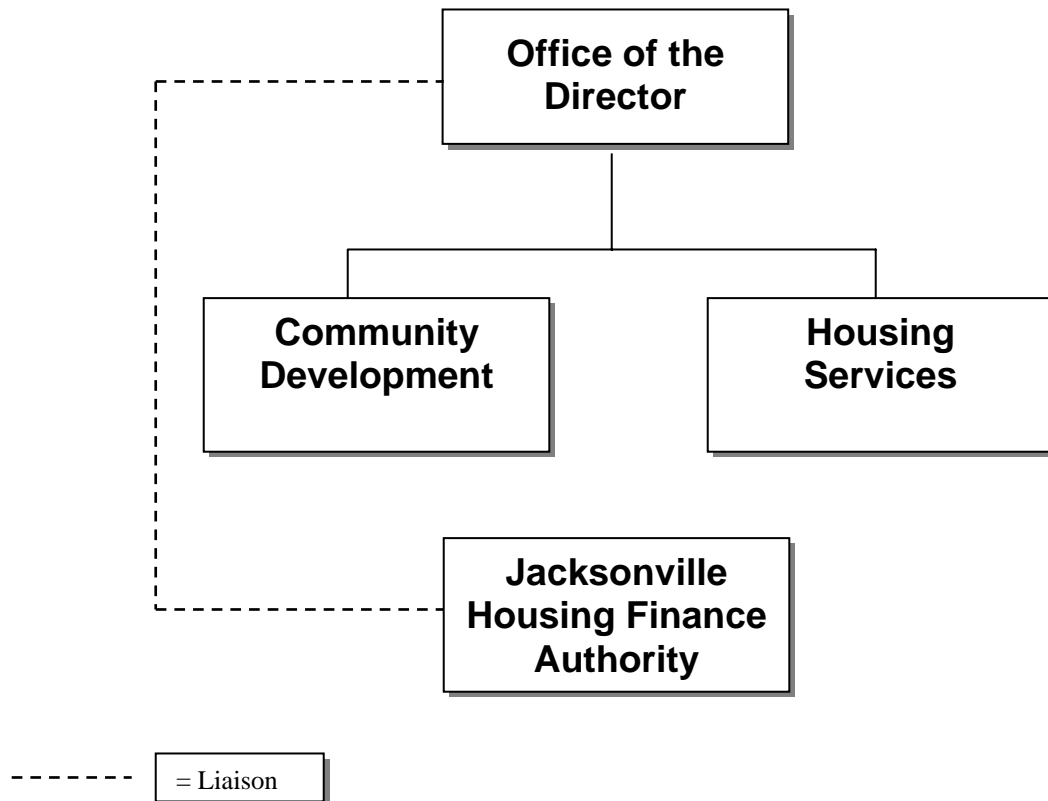
DEPARTMENT OF HOUSING AND NEIGHBORHOODS

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

DEPARTMENT :	Jacksonville Housing Finance Authority
DIVISION:	JHFA Administration

FUNCTION:

The Jacksonville Housing Finance Authority (JHFA) functions to alleviate a shortage of housing and capital investment for the people of Duval County, pursuant to Florida Statutes, Section 159.604. The JHFA operates in conjunction with the Jacksonville Housing Commission and has the rights and duties necessary under Florida Statutes, Chapter 159, Part IV, to preserve outstanding debt, issue new debt and to shield the city from financial liability.

HIGHLIGHTS:

- In the year ending September 30,2006, the JHFA issued \$12,000,000 in single-family bonds and \$25, 075,000 in multi-family bonds. The bond allocation for calendar year 2007 was \$34,503,592.

SIGNIFICANT BUDGETARY CHANGES:

Operating Expenses decreased because of a reduction in internal service charges for the Information Technology Division.

RESOURCES - HFAD	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	0 / 2,080	0 / 2,080	0 / 2,080
Personnel Expense	\$ 33,351	\$ 35,640	\$ 36,902
Operating Expense	322,497	367,805	291,798
Capital Outlay	1,151	13,818	13,818
Other Uses	3,053,400	29,225	29,225
TOTAL	\$ 3,410,399	\$ 446,488	\$ 371,743
COST PER CAPITA	\$ 4.06	\$ 0.52	\$ 0.42

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Housing and Neighborhoods
DIVISION:	Community Development

FUNCTION:

Housing Services develops and implements programs that expand the availability of decent, safe and affordable housing for very low, low and moderate income families and individuals using U.S. Department of Housing and Urban Development funds through the Community Development Block Grant (CDBG).

HIGHLIGHTS:

- For FY 07-08 the Community Development Block Grant (CDBG) allocation will be \$6,931,490; Emergency Shelter Grant \$299,911; Housing Opportunity for People with Aids \$1,630,000; HOME \$3,378,371 and American Dream Down payment Initiative \$75,363.
- The Community Development Block Grant (CDBG) allocation received a .3% decrease in funding for the FY 07-08 fiscal year. The allocation is \$6,931,490.
- The Jacksonville Housing Services Division will receive 40% of the CDBG allocated budget of \$2,772,596. The remaining balance of \$4,158,894 will be used for Community Development Division operating budget.

SIGNIFICANT BUDGETARY CHANGES:

Personnel Expenses decreased because four positions were moved to another subfund within the same department during the F Y07-08 reorganization

Additional Operating Expense funding was allocated towards Miscellaneous Services and Charges.

This fiscal year Capital Outlay funding was allocated to purchase equipment within the division.

RESOURCES - HNCD	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	19 / 8,944	18 / 8,944	14 / 8,944
Personnel Expense	\$ 750,831	\$ 893,557	\$ 743,236
Operating Expense	244,354	312,002	633,580
Capital Outlay	1,990	0	16,500
Other Uses	1,557,585	2,902,152	2,938,469
TOTAL	\$ 2,554,760	\$ 4,107,711	\$ 4,331,785
COST PER CAPITA	\$ 3.04	\$ 4.77	\$ 4.93

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT : Housing and Neighborhoods

DIVISION: Housing Services

FUNCTION:

The Housing Services Division primary function is, to administer Federal funds from the U.S. Department of Housing & Urban Development and State funds from the Florida Department of Community Affairs. The various allocation for fiscal year 2008 are as follows: (CDBG (\$2,772,596), HOME (\$3,378,371), ADDI (\$75,363), SHIP (\$7,950,890), HOPWA (\$1,630,000), and ESG (\$299,911).

HIGHLIGHTS:

- FY 07-08 funding is projected to assist in the following housing strategies:
 - Downpayment Assistance (\$1,172,898),
 - Emergency Rental Assistance (\$100,000),
 - Emergency Shelter Grants (\$299,911),
 - Housing Counseling (\$326,000),
 - HOPWA (\$1,611,876),
 - Housing Rehabilitation (\$6,539,942),
 - New Home Construction (\$3,864,005),
 - Rental Housing (\$400,000),
 - Technical Assistance (\$132,000)

SIGNIFICANT BUDGETARY CHANGES:

Due to the FY 07-08 reorganization Personnel Expenses were reduced because four positions and funding were moved to another subfund (1N7) which is not a part of the annual budget.

In the Operating Expenses area prior years SHIP funding was commingled with administrative services funding from CDBG, HOPWA and HOME. Mid-year in FY 06-07 SHIP funding was separated into subfund (1N7), but Housing Services is still the administrator for those funds. The FY 07-08 funding reflects costs associated with administrative overhead for CDBG, HOPWA and HOME.

The Other Uses amount represents increases due to individual loans and indirect cost allocations.

RESOURCES - HNHS	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	0 / 0	17 / 0	13 / 0
Personnel Expense	\$ 21,384	\$ 968,432	\$ 743,774
Operating Expense	3,676,549	7,490,670	275,879
Capital Outlay	8,144		0
Other Uses	5,466,212	7,134,159	7,875,520
TOTAL	\$ 9,172,289	\$ 15,593,261	\$ 8,895,173
COST PER CAPITA	\$ 10.91	\$ 18.12	\$ 10.12

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT :	Housing and Neighborhoods
DIVISION:	Neighborhood Services

The Neighborhood Services division was eliminated during the FY 07-08 reorganization and employees were placed in other areas in the City. This page is shown for comparative reasons only.

RESOURCES - HNNS	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	13 / 0	12 / 0	0 / 0
Personnel Expense	\$ 621,816	\$ 661,607	\$
Operating Expense	143,062	358,157	
Capital Outlay			
Other Uses	552,831	513,591	
TOTAL	\$ 1,317,709	\$ 1,533,355	\$ 0
COST PER CAPITA	\$ 1.57	\$ 1.78	\$ 0.00

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT : Housing and Neighborhoods

DIVISION: 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.

SIGNIFICANT BUDGETARY CHANGES:

The Operating Expenses were reduced due to a decrease in Internal Service Charges and Building Rental Fees. The rental charges decreased because the Department moved from the Police and Fire Pension Building to the newly renovated Ed Ball Building near City Hall.

Other Uses increased because of new figures were calculated for Indirect Costs.

RESOURCES - HNOD	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	38 / 5,040	12 / 2,080	12 / 2,080
Personnel Expense	\$ 1,512,843	\$ 749,386	\$ 755,015
Operating Expense	398,465	549,538	282,867
Capital Outlay	0		0
Other Uses	(1,467,214)	81,210	92,255
TOTAL	\$ 444,094	\$ 1,380,134	\$ 1,130,137
COST PER CAPITA	\$ 0.53	\$ 1.60	\$ 1.29

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT :	Housing and Neighborhoods
DIVISION:	Property Safety

This division was moved from the Housing & Neighborhoods Department (now known as the Housing Department) to the Environmental & Compliance Department during the FY 07-08 reorganization. This page is shown for comparative reasons with the Municipal Code Compliance Division.

RESOURCES - HNPS	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	79 / 0	76 / 0	0 / 0
Personnel Expense	\$ 2,817,829	\$ 3,359,219	\$
Operating Expense	1,997,588	2,440,711	
Capital Outlay			
Other Uses			
TOTAL	\$ 4,815,417	\$ 5,799,930	\$ 0
COST PER CAPITA	\$ 5.73	\$ 6.74	\$ 0.00



CITY OF JACKSONVILLE, FLORIDA

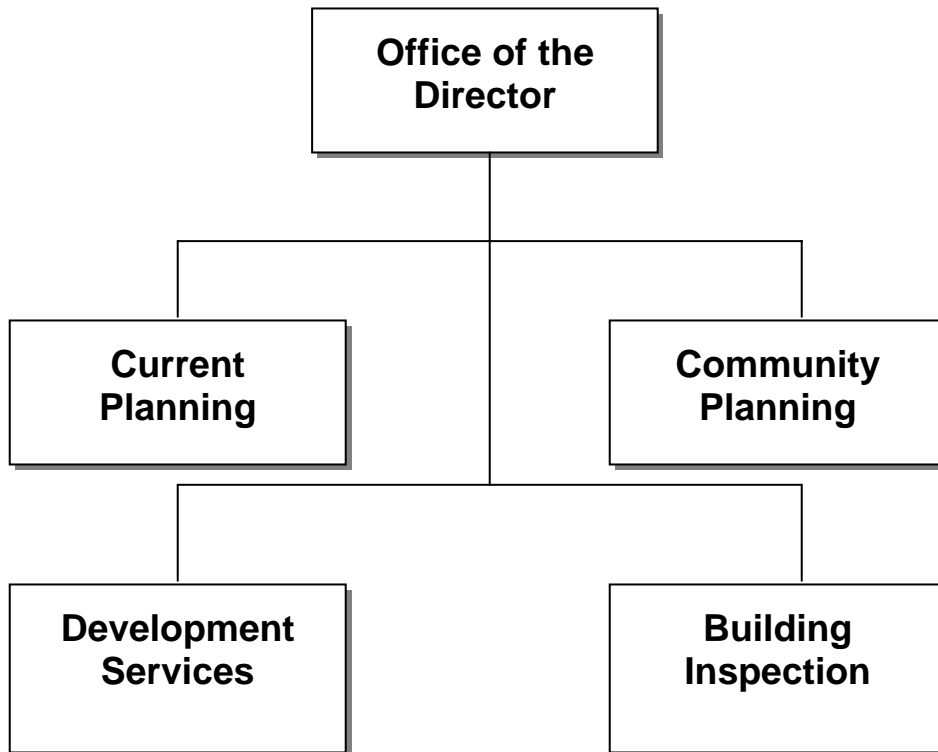
PLANNING AND DEVELOPMENT DEPARTMENT

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 citywide vision for our natural and built environment.



CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Planning and Development
DIVISION:	Building Inspection

FUNCTION:

To maintain and enhance public safety through the review and approval of permit applications and enforcement of code standards while providing excellent service to permit applicants in the most economical and efficient manner possible.

HIGHLIGHTS:

- Completed Phase 1 of the new permitting and inspection computer system.
- The Division experienced a significant downturn in residential new home starts, which had a tremendous negative impact on revenues and fund balance.
- In 2006, the Division offered evening and weekend inspections as a customer service enhancement at a significant cost to the various overtime budgets. The use of these inspections was low. Coupled with reduce revenue, the Division eliminated this service.

SIGNIFICANT BUDGETARY CHANGES:

The Building Inspection Division moved from the Department of Public Works during the FY 07-08 reorganization.

Personnel Expenses were reduced from \$7,775,257 to \$7,256,757 as a result in a reduction of from 135 positions to 128. Seven positions were transferred to the Environmental & Compliance Department.

Operating Expenses were also reduced from \$2,973,904 to \$2,670,089 which represents a reduction in Professional Services and in ITD Internal Service allocations which was offset by an increase in Building Rental (in-house).

Other Uses increased from \$840,045 to \$1,179,549 due to an increase in Indirect Cost charges.

RESOURCES - PDBZ	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours			128 / 0
Personnel Expense	\$	\$	\$ 7,256,757
Operating Expense			2,670,089
Capital Outlay			1
Other Uses			1,179,549
TOTAL	\$ 0	\$ 0	\$ 11,106,396
COST PER CAPITA	\$ 0.00	\$ 0.00	\$ 12.64

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 City's Comprehensive Plan. The role includes many diverse planning efforts including capital facilities planning, land use planning, parks planning, historic planning, and neighborhood planning. These broad planning efforts produce the Comprehensive Plan of the City of Jacksonville, the Evaluation and appraisal Report of the Comprehensive Plan, amendments to 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 City's Comprehensive Plan. The end result is to provide the tools and opportunities necessary to promote the City's vision of a better Jacksonville.

SIGNIFICANT BUDGETARY CHANGES:

The staff and budget of the department's former Strategic Planning Division, certain staff members of the department's former Transportation Division, as well as the staff and budget of the former Planning, Research and Grants Division of the Parks Department comprise the new Community Planning Division.

RESOURCES - PDCM	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours			32 / 6355
Personnel Expense	\$	\$	\$ 2,128,925
Operating Expense			1,480,856
Capital Outlay			1
Other Uses			0
TOTAL	\$ 0	\$ 0	\$ 3,609,782
COST PER CAPITA	\$ 0.00	\$ 0.00	\$ 4.11

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Planning and Development
DIVISION:	Current Planning

FUNCTION:

The Current Planning 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 PUD rezonings, conventional rezonings, exceptions, variances, waivers, administrative deviations, amendments to final orders, and amendments to Chapter 656 and 654, of the Ordinance Code. The Division reviews preliminary site plans, 10-set civil/plat review, and reviews for PUD verification of substantial compliance. In addition, the Division oversees the Zoning Code Rewrite with staff acting as project managers for various contracts including but not limited to Riverside Avondale Zoning Overlay, Dunn Ave. Main Street Corridor Plan, Bayard Master Plan, Industrial Preservation, and Commercial Design Guidelines and Best Practices. Current Planning also oversees the Historic Preservation Section which includes the administration of Chapter 307, grants, landmark designations and code enforcement with the Historic Divisions.

HIGHLIGHTS:

- New intake procedures for application will enhance electronic submittals and allow for improved routing distribution and review times as well as increase document availability to the public.

SIGNIFICANT BUDGETARY CHANGES

Personnel expenses were reduced based on a decrease of 21 FTE's. Various positions were transferred to other divisions. As a result operating expenses also decreased for the division as a direct result of the FY 07-08 reorganization.

RESOURCES - PDCU	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	41 / 2,080	40 / 2,080	19 / 2,080
Personnel Expense	\$ 1,738,935	\$ 2,159,475	\$ 1,093,131
Operating Expense	500,867	626,482	419,510
Capital Outlay	0		0
Other Uses	0		0
TOTAL	\$ 2,239,802	\$ 2,785,957	\$ 1,512,641
COST PER CAPITA	\$ 2.66	\$ 3.24	\$ 1.72

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 Addressing, Concurrency, the Review Group, and Zoning. 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 the Counter accepts applications for zoning variances, administrative deviations and other waivers. The Concurrency Management System Office coordinates the intake of all concurrency applications, transmitting the information over the mainframe environment 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. It issues new addresses and adds them to the City's GIS system.

SIGNIFICANT BUDGETARY CHANGES:

There are no significant budgetary changes for this division as it is newly created by the FY 07-08 reorganization. Certain staff from the Department's Current Planning Division and former Transportation Division, as well as staff and budget from divisions within Public Works Department comprise this new division. This division is funded by the General Fund, by the CMSO, and by subfund 159.

RESOURCES - PDDS	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours			38 / 0
Personnel Expense	\$	\$	\$ 2,111,956
Operating Expense			580,242
Capital Outlay			0
Other Uses			0
TOTAL	\$ 0	\$ 0	\$ 2,692,198
COST PER CAPITA	\$ 0.00	\$ 0.00	\$ 3.06

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT :	Planning and Development
DIVISION:	Office of the Director

FUNCTION:

Provide the Planning and Development Department and associated boards and commissions with administrative and fiscal support necessary to carry out their respective duties and responsibilities.

HIGHLIGHTS:

- The Department experienced staffing and structural changes in FY 06-07. A new director was appointed, support staff positions were restructured, and a pay equity study was conducted for the planner job series.
- 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 all remaining staff expected to move into the Haverty's building in summer 2008.
- The Department is focused on rewriting the Zoning Code, updating the Comprehensive Plan and creating a city-wide vision.

SIGNIFICANT BUDGETARY CHANGES:

During the FY 07-08 reorganization the division was reduced by 12 positions. However, an increase in pay for the planner series offset this cost as the result of the pay equity study.

Operating Expenses increased to allow for expenditures related to funding a vision and general services contract and assistance with transit/traffic reviews.

RESOURCES - PDOD	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	20 / 0	20 / 0	8 / 0
Personnel Expense	\$ 1,019,054	\$ 1,138,232	\$ 671,896
Operating Expense	882,474	988,857	1,037,260
Capital Outlay	67,036	1	1
Other Uses			
TOTAL	\$ 1,968,564	\$ 2,127,090	\$ 1,709,157
COST PER CAPITA	\$ 2.34	\$ 2.47	\$ 1.95

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Planning and Development
DIVISION:	Strategic Planning

The Strategic Planning Division was consolidated under the Community Planning Division during the FY 07-08 reorganization. Thus, this page was shown for comparative reasons only.

RESOURCES - PDSP	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	17 / 0	16 / 0	0 / 0
Personnel Expense	\$ 837,127	\$ 956,208	\$ 0
Operating Expense	548,315	455,911	0
Capital Outlay	0	1	0
Other Uses	0		0
TOTAL	\$ 1,385,442	\$ 1,412,120	\$ 0
COST PER CAPITA	\$ 1.65	\$ 1.64	\$ 0.00

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT :	Planning and Development
DIVISION:	Transportation Planning (Concurrency Management)

The Transportation Division was eliminated as division, and its budget and staff were consolidated into Development Services Division and Community Planning Division during the FY 07-08 reorganization.

RESOURCES - PDTP	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	8 / 0	7 / 0	0 / 0
Personnel Expense	\$ 422,564	\$ 490,458	\$
Operating Expense	234,225	466,303	
Capital Outlay	18,564	15,000	
Other Uses	0		
TOTAL	\$ 675,353	\$ 971,761	\$ 0
COST PER CAPITA	\$ 0.80	\$ 1.13	\$ 0.00

CITY OF JACKSONVILLE, FLORIDA



**ELECTED OFFICIALS &
CONSTITUTIONALS**

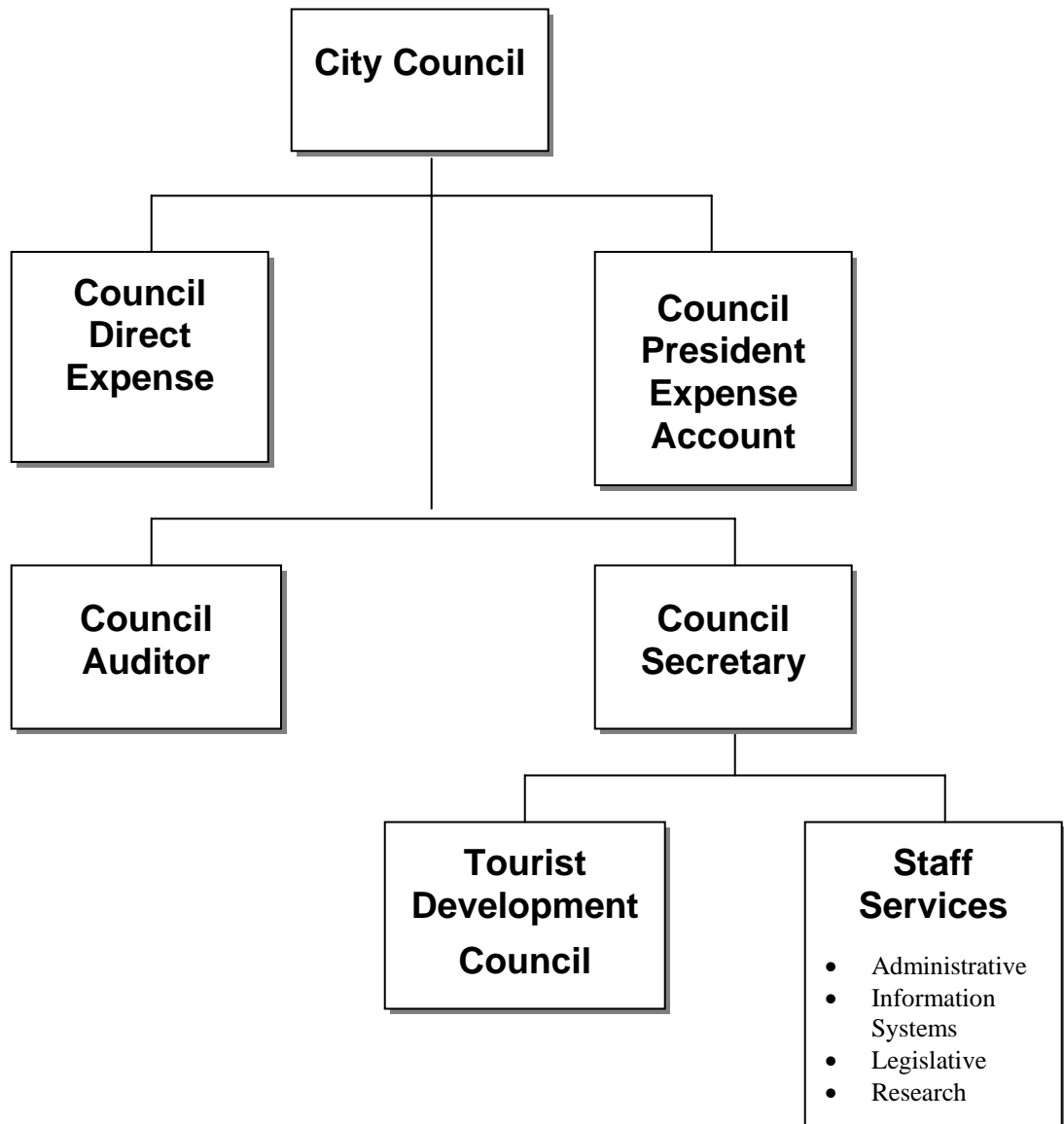


CITY OF JACKSONVILLE, FLORIDA

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

DEPARTMENT:	Council
DIVISION:	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.

HIGHLIGHTS:

- Financial legislation and major projects submitted for Council's approval is reviewed.
- The office performs a number of audits each year to meet legal requirements and to review all areas on a periodic basis. They assist independent auditors in their annual audits of the City and some of its independent agencies.
- Quarterly financial reports are compiled to provide routine information.
- In addition to their audit schedule, they respond to council requests for information and all budget requests requiring council approval are reviewed.

SIGNIFICANT BUDGETARY CHANGES:

Although there were no changes to the number of positions authorized in FY 07-08, one Public Accounts Auditor I position was reclassified to a Public Accounts Auditor III position which resulted in an increase in Personnel Expense. The remaining increase reflects the Cost of Living Adjustment (COLA).

The decrease in Operating Expense is by the Council implemented 2% lapse in total budget and tuition reimbursement centralized within Organizational Development (formerly Training).

RESOURCES - CCCA	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	18 / 3,250	18 / 3,000	18 / 3,000
Personnel Expense	\$ 1,714,520	\$ 1,595,669	\$ 1,700,895
Operating Expense	95,405	155,581	86,989
Capital Outlay	531	1,000	1,000
Other Uses			
TOTAL	\$ 1,810,456	\$ 1,752,250	\$ 1,788,884
COST PER CAPITA	\$ 2.15	\$ 2.04	\$ 2.04

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Council
DIVISION:	Council Secretary

FUNCTION:

Budget all expenses related to the Value Adjustment Board. The objective of the Council Secretary is to hear and resolve appeals of property assessments.

SIGNIFICANT BUDGETARY CHANGES:

The Operating Expenses increase is in Professional Services for additional costs for the Value Adjustment Board meetings and increases in the Internal Service Allocation for ITD Networking Support and Copier Consolidation.

RESOURCES - CCCS	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	0 / 0	0 / 0	0 / 0
Personnel Expense	\$	\$	\$
Operating Expense	233,828	255,524	345,484
Capital Outlay			
Other Uses			
TOTAL	\$ 233,828	\$ 255,524	\$ 345,484
COST PER CAPITA	\$ 0.28	\$ 0.30	\$ 0.39

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Council
DIVISION:	Direct Expenditures

FUNCTION:

The City Council is the legislative body of the City of Jacksonville’s consolidated government. Legislation 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.

SIGNIFICANT BUDGETARY CHANGES:

The Personnel Expense increase is related to the salaries for elected officials.

The decrease in Operating Expense is primarily due to ITD internal service charges and by the Council implemented 2% lapse in total budget.

RESOURCES - CCDE	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	19 / 0	19 / 0	19 / 0
Personnel Expense	\$ 1,155,143	\$ 1,182,050	\$ 1,199,897
Operating Expense	111,868	343,453	274,676
Capital Outlay		2	2
Other Uses			
TOTAL	\$ 1,267,011	\$ 1,525,505	\$ 1,474,575
COST PER CAPITA	\$ 1.51	\$ 1.77	\$ 1.68

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Council
DIVISION:	Council President Expense Account

FUNCTION:

This area houses the monies set aside for the use of the City Council President

SIGNIFICANT BUDGETARY CHANGES:

The reduction in Operating Expense represents the Council implemented 2% lapse in total budget.

RESOURCES - CCPE	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	0 / 0	0 / 0	0 / 0
Personnel Expense	\$	\$	\$
Operating Expense	5,408	10,000	9,800
Capital Outlay			
Other Uses			
TOTAL	\$ 5,408	\$ 10,000	\$ 9,800
COST PER CAPITA	\$ 0.01	\$ 0.01	\$ 0.01

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Council
DIVISION:	Staff Services

FUNCTION:

To provide all staff services necessary to support the Council in the legislative process.

The goals of the Staff Services division are to provide City Council members with adequate individual staff support to assist them in their duties, to provide research and analysis of legislative proposals and to provide adequate staffing to the committee process. To achieve these goals many objectives and administrative functions have to be met. The Council and Committee agendas should be promptly prepared and distributed and requests for information must be responded to quickly. Legislation must be processed in an efficient and timely manner, bill summaries must be completed with each bill introduced and accurate files must be kept on all legislation.

SIGNIFICANT BUDGETARY CHANGES:

The increase Personnel Expense is primarily due to Cost of Living Adjustments (COLA).

There were increases in Operating Expense for WJCT for Digital Access and PDF Solutions to convert public records in microfilm form along with increases in Legal Internal Service charges offset with the Council implemented 2% lapse in total budget.

The decrease in Capital Outlay is for office equipment purchased in FY06-07 not needed in FY 07-08.

RESOURCES - CCSS	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	44 / 375	44 / 375	44 / 375
Personnel Expense	\$ 2,627,754	\$ 2,764,643	\$ 2,899,746
Operating Expense	1,988,161	2,019,634	2,224,652
Capital Outlay	87,724	82,987	1
Other Uses			
TOTAL	\$ 4,703,639	\$ 4,867,264	\$ 5,124,399
COST PER CAPITA	\$ 5.60	\$ 5.66	\$ 5.83

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Council
DIVISION:	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.

HIGHLIGHTS:

There are three general areas that make up the budgeted expenditures:

- Administration – Personnel and operating expenses, legal, purchasing and audit functions.
- Contingency – The contingency account is the projected year-end fund balance. The change in this amount is the net result of projections in FY 06-07 and FY 07-08 operations. This account is available to the TDC for budget revisions and expenditures during the year.
- Operations – The TDC Operations budgeted amounts currently include: Festivals, CVB Convention 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.

SIGNIFICANT BUDGETARY CHANGES:

In FY 07-08, three positions were transferred from the Jacksonville Economic Development Authority (Subfund 751) with no funding. There was an overall minor decrease in Personnel Expense.

The majority of the Operating Expense increase is in the Trust Fund Authorized Expenditures in TDC Operations offset by decreases in the TDC Contingency and in the Transfer from Fund Balance.

RESOURCES - CCTD	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	1 / 0	1 / 0	4 / 0
Personnel Expense	\$ 64,729	\$ 73,194	\$ 69,601
Operating Expense	4,507,697	8,817,806	9,079,114
Capital Outlay		3,000	
Other Uses			
TOTAL	\$ 4,572,426	\$ 8,894,000	\$ 9,148,715
COST PER CAPITA	\$ 5.44	\$ 10.33	\$ 10.41



CITY OF JACKSONVILLE, FLORIDA

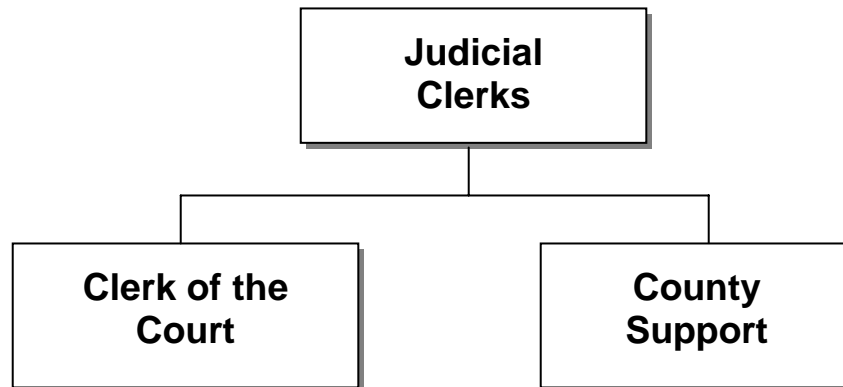
JUDICIAL - CLERKS

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.



CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT :	Judicial - Clerks
DIVISION:	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.

SIGNIFICANT BUDGETARYCHANGES:

The decrease in personnel expense is attributable to a decrease in overtime and workers compensation.

The operating expense change is primarily attributable to a decrease in the amount of funding due to the Banking Fund as a result of the Clerk’s Recording System Software. This is offset somewhat in an increase in rental expense.

The other uses change is primarily attributable to an allocation of shared administration/support cost from the court side to the non-court.

RESOURCES - CLCL	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	41 / 6,240	41 / 13,480	41 / 13,480
Personnel Expense	\$ 1,501,493	\$ 1,986,748	\$ 1,946,575
Operating Expense	1,971,513	3,960,371	3,929,134
Capital Outlay	74,076	1	1
Other Uses	1,709,325	1,222,464	1,268,848
TOTAL	\$ 5,256,407	\$ 7,169,584	\$ 7,144,558
COST PER CAPITA	\$ 6.25	\$ 8.33	\$ 8.13

CITY OF JACKSONVILLE, FLORIDA

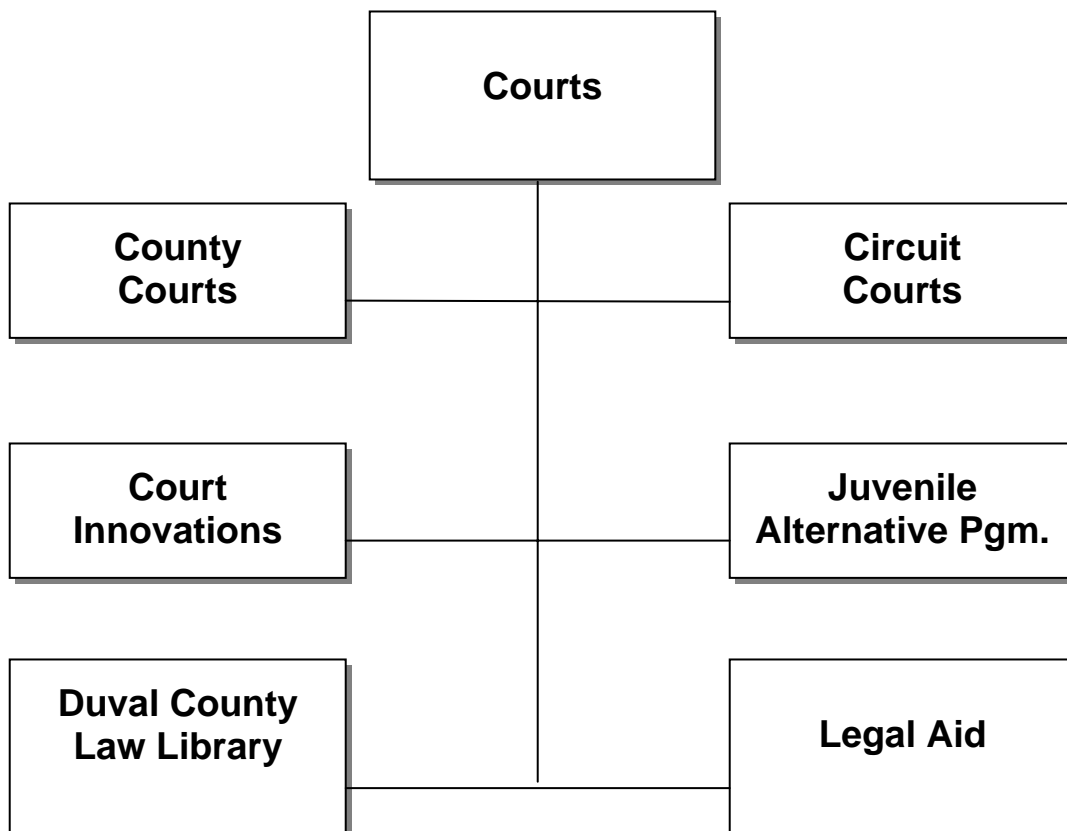
JUDICIAL - COURTS

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

DEPARTMENT :	Judicial - Courts
DIVISION:	Circuit Court

FUNCTION:

The Fourth Judicial Circuit Court is composed 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.

SIGNIFICANT BUDGETARY CHANGES:

The operating expense change is primarily attributable to systems maintenance and utilization costs.

RESOURCES - COCI	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	0 / 0	0 / 0	0 / 0
Personnel Expense	\$ 3,939	\$	\$
Operating Expense	2,442,018	1,474,309	2,189,907
Capital Outlay	195,065	759,854	746,312
Other Uses			
TOTAL	\$ 2,641,022	\$ 2,234,163	\$ 2,936,219
COST PER CAPITA	\$ 3.14	\$ 2.60	\$ 3.34

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT : Judicial - Courts

DIVISION: County Courts

FUNCTION:

The Fourth Judicial County Court is composed 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.

SIGNIFICANT BUDGETARY CHANGES:

The operating expense change is primarily attributable to a decrease in telecommunication costs.

RESOURCES - COCO	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	0 / 0	0 / 0	0 / 0
Personnel Expense	\$	\$	\$
Operating Expense	163,922	767,545	744,105
Capital Outlay			
Other Uses			
TOTAL	\$ 163,922	\$ 767,545	\$ 744,105
COST PER CAPITA	\$ 0.20	\$ 0.89	\$ 0.85

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT :	Judicial - Courts
DIVISION:	Judicial Trusts

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.

SIGNIFICANT BUDGETARY CHANGES:

The increase in personnel expense is attributable to a shift from part-time hours (1,040) and dollars to one full time position in the Duval Lae Library (15B). There was also an increase in the Juvenile Alternative Program (15L).

The operating expense change is primarily attributable to an increase in contractual services for the Juvenile Alternative Program (15L) and Court Innovation (15Q).

RESOURCES - COSR	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	6 / 624	5 / 1,040	6 / 0
Personnel Expense	\$ 489,770	\$ 277,759	\$ 342,819
Operating Expense	2,253,799	889,927	938,739
Capital Outlay	421,706	171,928	161,334
Other Uses	17,581	11,265	6,525
TOTAL	\$ 3,182,856	\$ 1,350,879	\$ 1,449,417
COST PER CAPITA	\$ 3.79	\$ 1.57	\$ 1.65

CITY OF JACKSONVILLE, FLORIDA

OFFICE OF THE MAYOR

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

DEPARTMENT: Office of the Mayor

DIVISION: 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.

SIGNIFICANT BUDGETARY CHANGES:

The Personnel Expense net decrease is attributable to the reduction of two positions. One position was eliminated and one was transferred to the new created Recreation & Communities Department.

The Operating Expense increase is the net effect of increases in internal service allocations offset by \$31,000 in operating expense reductions.

RESOURCES - MAAD	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	21 / 2,400	19 / 2,400	17 / 2,400
Personnel Expense	\$ 1,918,926	\$ 2,046,694	\$ 1,870,276
Operating Expense	699,831	450,639	463,734
Capital Outlay		1	1
Other Uses			
TOTAL	\$ 2,618,757	\$ 2,497,334	\$ 2,334,011
COST PER CAPITA	\$ 3.12	\$ 2.90	\$ 2.66

CITY OF JACKSONVILLE, FLORIDA

ADVISORY AND REGULATORY BOARDS

Mayor's Advisory Board

The board encourages and promotes volunteerism, coordinating city employee volunteer projects that support city initiatives, and provides team building skills and leadership opportunities for our employees.

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.

**Mayor's
Advisory
Board**

**Mayor's
Asian
Commission**

**Construction
Trade
Qualifying
Board**

**Mayor's
Commission
On Status of
Women**

**Hispanic
American
Advisory Board**

**Civil
Service
Board**

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT :	Advisory and Regulatory Board
DIVISION:	Mayor's Advisory Board

FUNCTION:

The Mayor's Advisory Board encourages and promotes volunteerism. The Board coordinates City employee volunteer projects that support City initiatives in our community, as well as providing team building skills and leadership opportunities for our employees.

HIGHLIGHTS:

City of Jacksonville employees participated in the following JaxCares sponsored projects: JaxCares About Literacy, Paint the Town, Mayor's Fish-A-Thon, World of Nations, Builders Care, Joseph Lee Day and the Day of Caring projects.

In addition to the sponsored projects, JaxCares supports a variety of other efforts. During the Christmas holiday, employees adopted over 250 children through the Salvation Army and several senior citizens from Cathedral Towers as part of our JaxCares Adopt an Angel Program. Jax Cares also donated Easter baskets for children in foster-care and homeless shelters

The JaxCares committee also championed two new projects.

- Provided the materials and labor to paint and pressure wash the building that houses Cerebral Palsy of Jacksonville.
- Provided an opportunity for employees to volunteer and help serve breakfast and lunch for needy families in Jacksonville at Clara White Mission.

The JaxCares committee also supported Community Hospice with a food bank drive. This supported project donated lots of good nutritious food to individuals who are living with a terminal illness and dealing with the cost of medical supplies and bills. Other employee supported projects included Earth Day, the Mayor's Holiday Festival, Veterans Day Parade and the Mayor's Walk for Senior Wellness.

RESOURCES - MBAB	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	0 / 750	0 / 750	0 / 750
Personnel Expense	\$	\$	\$
Operating Expense	3,964	5,738	5,765
Capital Outlay			
Other Uses			
TOTAL	\$ 3,964	\$ 5,738	\$ 5,765
COST PER CAPITA	\$ 0.00	\$ 0.01	\$ 0.01

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT : Advisory and Regulatory Board

DIVISION: 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.

RESOURCES - MBAC	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	0 / 0	0 / 0	0 / 0
Personnel Expense	\$	\$	\$
Operating Expense	7,484	9,309	9,114
Capital Outlay			
Other Uses			
TOTAL	\$ 7,484	\$ 9,309	\$ 9,114
COST PER CAPITA	\$ 0.01	\$ 0.01	\$ 0.01

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.

RESOURCES - MBCS	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	2 / 0	2 / 0	2 / 0
Personnel Expense	\$ 129,067	\$ 131,397	\$ 140,594
Operating Expense	39,724	47,072	40,891
Capital Outlay			
Other Uses			
TOTAL	\$ 168,791	\$ 178,469	\$ 181,485
COST PER CAPITA	\$ 0.20	\$ 0.21	\$ 0.21

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Advisory and Regulatory Board
DIVISION:	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

RESOURCES - MBCT	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	3 / 0	3 / 0	3 / 0
Personnel Expense	\$ 135,492	\$ 141,590	\$ 149,135
Operating Expense	71,084	46,902	71,751
Capital Outlay		1	1
Other Uses			
TOTAL	\$ 206,576	\$ 188,493	\$ 220,887
COST PER CAPITA	\$ 0.25	\$ 0.22	\$ 0.25

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT :	Advisory and Regulatory Board
DIVISION:	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:

- Hosted the Annual Hispanic American Heritage Luncheon
- Hosted the Annual Health Fair

RESOURCES - MBHC	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	0 / 0	0 / 0	0 / 0
Personnel Expense	\$	\$	\$
Operating Expense	8,041	13,221	10,385
Capital Outlay			
Other Uses			
TOTAL	\$ 8,041	\$ 13,221	\$ 10,385
COST PER CAPITA	\$ 0.01	\$ 0.02	\$ 0.01

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT : Advisory and Regulatory Board

DIVISION: 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/SIGNIFICANT CHANGES:

- Hosted the annual Women's History month breakfast, which honors local women for their outstanding achievements.
- Co-hosted the annual Equal Pay luncheon.

RESOURCES - MBSW	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	0 / 0	0 / 0	0 / 0
Personnel Expense	\$	\$	\$
Operating Expense	11,272	18,739	15,368
Capital Outlay			
Other Uses			
TOTAL	\$ 11,272	\$ 18,739	\$ 15,368
PER CAPITA COST	\$ 0.01	\$ 0.02	\$ 0.02

CITY OF JACKSONVILLE, FLORIDA



CITY OF JACKSONVILLE, FLORIDA

PROPERTY APPRAISER

DEPARTMENT VISION:

To earn the public's trust..

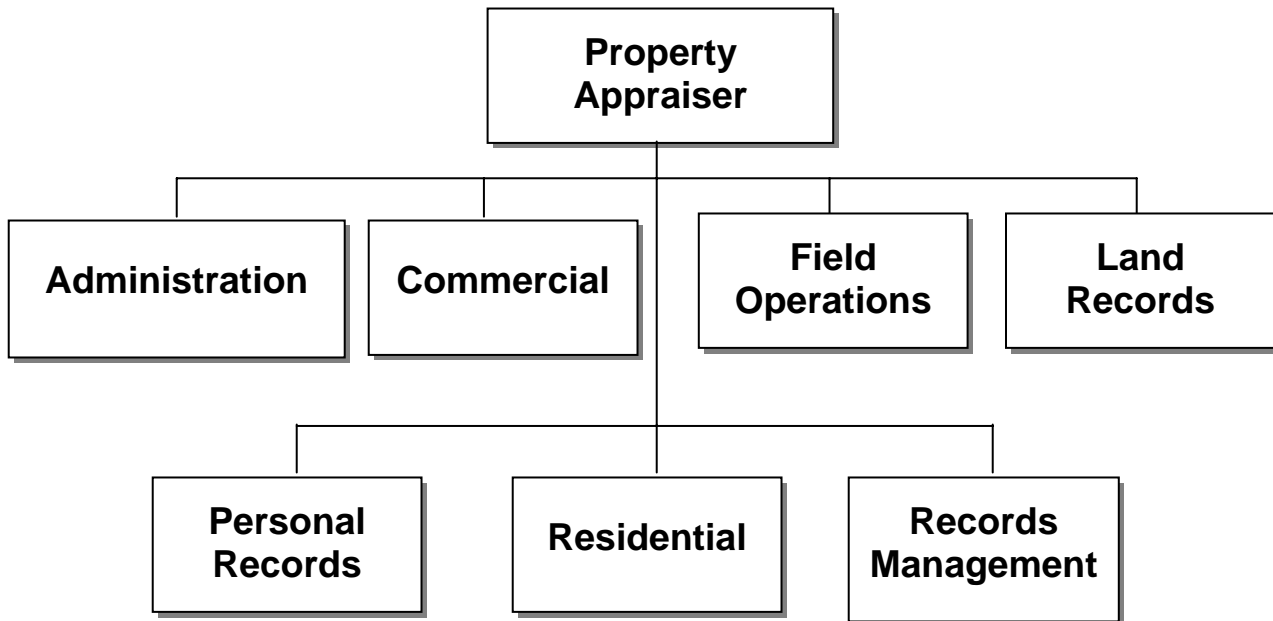
DEPARTMENT MISSION:

We will:

Produce a fair, equitable and accurate tax roll as required bt law.

Focus on our customers – the taxpayers.

Support the continuous personal and professional development of our employees.



CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT: Property Appraiser

DIVISION: Administration

FUNCTION:

To support the operation of the organization by providing human resources and finance management and information technology services.

SIGNIFICANT BUDGETARY CHANGES:

The increase in personnel expense is a result of a reclassification of 2,080 part time hours and dollars to a full time position.

The operating expense decreased as a result of debt service payments under the Banking Fund.

RESOURCES - PAAD	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	11 / 0	9 / 4,160	10 / 2080
Personnel Expense	\$ 891,493	\$ 918,050	\$ 978,363
Operating Expense	1,323,069	1,847,925	1,532,560
Capital Outlay	86,984	1	1
Other Uses	0		0
TOTAL	\$ 2,301,546	\$ 2,765,976	\$ 2,510,924
COST PER CAPITA	\$ 2.74	\$ 3.21	\$ 2.86

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT: Property Appraiser

DIVISION: Commercial

FUNCTION:

To annually assess all commercial real property at fair market value.

SIGNIFICANT BUDGETARY CHANGES:

The decrease on personnel expense is a reclassification to another division within the department.

RESOURCES - PACM	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	17 / 0	17 / 0	16 / 0
Personnel Expense	\$ 1,002,418	\$ 1,153,155	\$ 1,089,553
Operating Expense	29,883	60,207	59,746
Capital Outlay	0		0
Other Uses	0		0
TOTAL	\$ 1,032,301	\$ 1,213,362	\$ 1,149,299
COST PER CAPITA	\$ 1.23	\$ 1.41	\$ 1.31

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT: Property Appraiser

DIVISION: Field Operations

FUNCTION:

To identify and collect information on all real property.

SIGNIFICANT BUDGETARY CHANGES:

The decrease in personnel expense is a reclassification to another division within the department.

RESOURCES - PAFD	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	32 / 0	34 / 0	33 / 0
Personnel Expense	\$ 1,124,615	\$ 1,441,950	\$ 1,390,253
Operating Expense	232,042	277,406	251,718
Capital Outlay	0		0
Other Uses	0		0
TOTAL	\$ 1,356,657	\$ 1,719,356	\$ 1,641,971
COST PER CAPITA	\$ 1.61	\$ 2.00	\$ 1.87

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT: Property Appraiser

DIVISION: Land Records

FUNCTION:

To update ownership information and land size on the County Tax Roll and Cadastral Map.

SIGNIFICANT BUDGETARY CHANGES:

The increase in personnel expense is attributable to an increase in salaries and health expenses.

RESOURCES - PALR	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	24 / 0	25 / 0	25 / 0
Personnel Expense	\$ 1,069,911	\$ 1,231,514	\$ 1,310,832
Operating Expense	23,712	42,674	23,364
Capital Outlay	0		0
Other Uses	0		0
TOTAL	\$ 1,093,623	\$ 1,274,188	\$ 1,334,196
COST PER CAPITA	\$ 1.30	\$ 1.48	\$ 1.52

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT: Property Appraiser

DIVISION: Personal Records

FUNCTION:

To annually assess all tangible personal property at fair market value.

RESOURCES - PAPER	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	14 / 2,080	13 / 2,080	13 / 2,080
Personnel Expense	\$ 663,525	\$ 739,879	\$ 754,064
Operating Expense	19,780	34,775	38,122
Capital Outlay	0		0
Other Uses	0		0
TOTAL	\$ 683,305	\$ 774,654	\$ 792,186
COST PER CAPITA	\$ 0.81	\$ 0.90	\$ 0.90

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT: Property Appraiser

DIVISION: Residential

FUNCTION:

To annually assess all residential real property at fair market value.

SIGNIFICANT BUDGETARY CHANGES:

The increase in personnel expense is primarily attributable to increase in salaries and benefits.

RESOURCES - PARE	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	19 / 0	17 / 0	17 / 0
Personnel Expense	\$ 919,118	\$ 1,004,357	\$ 1,027,151
Operating Expense	10,821	9,444	13,291
Capital Outlay	0		0
Other Uses	0		0
TOTAL	\$ 929,939	\$ 1,013,801	\$ 1,040,442
COST PER CAPITA	\$ 1.11	\$ 1.18	\$ 1.18

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Property Appraiser
DIVISION:	Records Management

FUNCTION:

To determine the exemption status of homeowners and non-profit entities.

SIGNIFICANT BUDGETARY CHANGES:

The increase in personnel expense is attributable to a reclassification of a position from another division within the department.

RESOURCES - PARM	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	11 / 0	13 / 0	14 / 0
Personnel Expense	\$ 534,623	\$ 603,725	\$ 709,365
Operating Expense	73,969	107,510	116,378
Capital Outlay	0		0
Other Uses	0		0
TOTAL	\$ 608,592	\$ 711,235	\$ 825,743
COST PER CAPITA	\$ 0.72	\$ 0.83	\$ 0.94

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.

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.

SIGNIFICANT BUDGETARY CHANGES:

The increase in capital outlay is in office equipment in Recording Fes Technology (S/F15U).

RESOURCES - PBPB	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	0 / 0	0 / 0	0 / 0
Personnel Expense	\$	\$	\$
Operating Expense	921,380	1,011,299	1,009,626
Capital Outlay	84,457	105,001	244,501
Other Uses			
TOTAL	\$ 1,005,837	\$ 1,116,300	\$ 1,254,127
COST PER CAPITA	\$ 1.20	\$ 1.30	\$ 1.43

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

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 office joined JSO and local, state and federal law enforcement agencies in operation Safe Streets
- Assigned 2 seasoned prosecutors to work with JSO to make better cases for better prosecutions
- New initiative to address the dramatic increase in the number of pending homicides
- A new Homicide Gun Unit was formed assigning three directors with a large amount of experience
- Significant progress continues to be made in the reduction of juvenile crime

SIGNIFICANT BUDGETARY CHANGES:

The operating expense change is primarily attributable to a decrease of rental expense because the their employees are moving from the Plitt Building to the City Hall Annex.

The decrease in capital outlay is for computer equipment in Recording Fee Technology (S/F 15U).

RESOURCES - SASA	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	0 / 0	0 / 0	0 / 0
Personnel Expense	\$	\$	\$
Operating Expense	1,809,231	2,067,649	1,945,877
Capital Outlay	25,044	166,577	123,711
Other Uses			
TOTAL	\$ 1,834,275	\$ 2,234,226	\$ 2,069,588
COST PER CAPITA	\$ 2.18	\$ 2.60	\$ 2.36

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT: State Attorney

DIVISION: Teen Court

FUNCTION:

Provide Duval County youth with an alternative to a conviction record by diverting them into programs where they are subject to peer group involvement as part of the rehabilitation process, and/or exposure to community service work and positive role models.

RESOURCES - SATC	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	0 / 0	0 / 0	0 / 0
Personnel Expense	\$ 0	\$	\$ 0
Operating Expense	113,076	189,203	193,226
Capital Outlay	0		5,000
Other Uses	50,000		0
TOTAL	\$ 163,076	\$ 189,203	\$ 198,226
COST PER CAPITA	\$ 0.19	\$ 0.22	\$ 0.23

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	State Attorney
DIVISION:	Truancy Program

FUNCTION:

The Teen Court Truancy Program has been developed in a truancy reduction effort.

RESOURCES - SATP	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	0 / 0	0 / 0	0 / 0
Personnel Expense	\$ 0	\$	\$ 0
Operating Expense	103,464	110,967	117,641
Capital Outlay	0		0
Other Uses	0		0
TOTAL	\$ 103,464	\$ 110,967	\$ 117,641
COST PER CAPITA	\$ 0.12	\$ 0.13	\$ 0.13

CITY OF JACKSONVILLE, FLORIDA

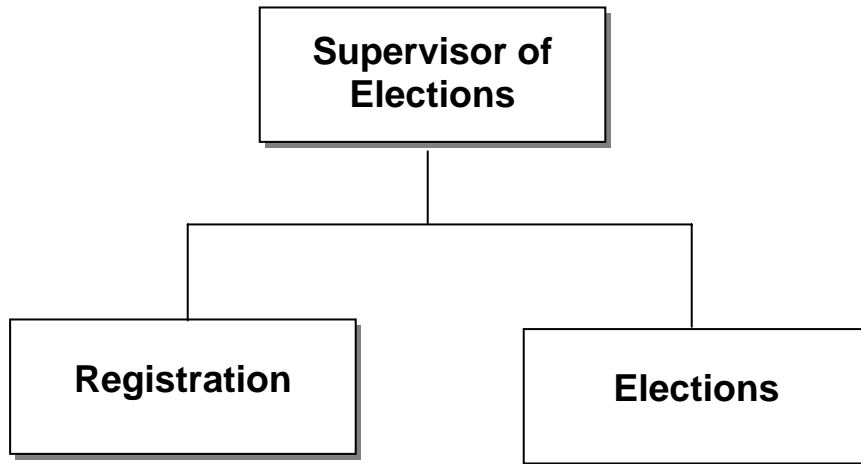
SUPERVISOR OF ELECTIONS

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..



CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT : Supervisor of Elections

DIVISION: 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.

SIGNIFICANT BUDGETARYCHANGES:

The decrease in personnel expense is attributable to a decrease in the number of elections from three to two. Part-Time hours increased because instead of treating each employee as one hour the budgeted hours were based on the number of hours worked.

The operating expense changed is primarily attributable to a planned reduction in cost for miscellaneous and office supplies expenses. Also, the reduction in cost was the result of the number of elections.

RESOURCES - SEEL	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	0 / 10,404	0 / 31,545	0 / 181,665
Personnel Expense	\$ 784,301	\$ 3,063,596	\$ 2,028,410
Operating Expense	1,296,854	2,873,322	2,543,447
Capital Outlay			199,207
Other Uses			21,212
TOTAL	\$ 2,081,155	\$ 5,936,918	\$ 4,792,276
COST PER CAPITA	\$ 2.48	\$ 6.90	\$ 5.45

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.

SIGNIFICANT BUDGETARY CHANGES:

The personnel expense decreased as a result of getting an additional position but reducing their expense to cover the cost of the position.

The operating expense decreased is primarily attributable to the number of elections going from three to two.

RESOURCES - SERE	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	33 / 4,160	33 / 6,240	34 / 6,240
Personnel Expense	\$ 1,932,105	\$ 1,844,029	\$ 1,816,525
Operating Expense	1,339,077	1,474,242	1,414,209
Capital Outlay			
Other Uses			
TOTAL	\$ 3,271,182	\$ 3,318,271	\$ 3,230,734
COST PER CAPITA	\$ 3.89	\$ 3.86	\$ 3.68

CITY OF JACKSONVILLE, FLORIDA



CITY OF JACKSONVILLE, FLORIDA

OFFICE OF THE SHERIFF

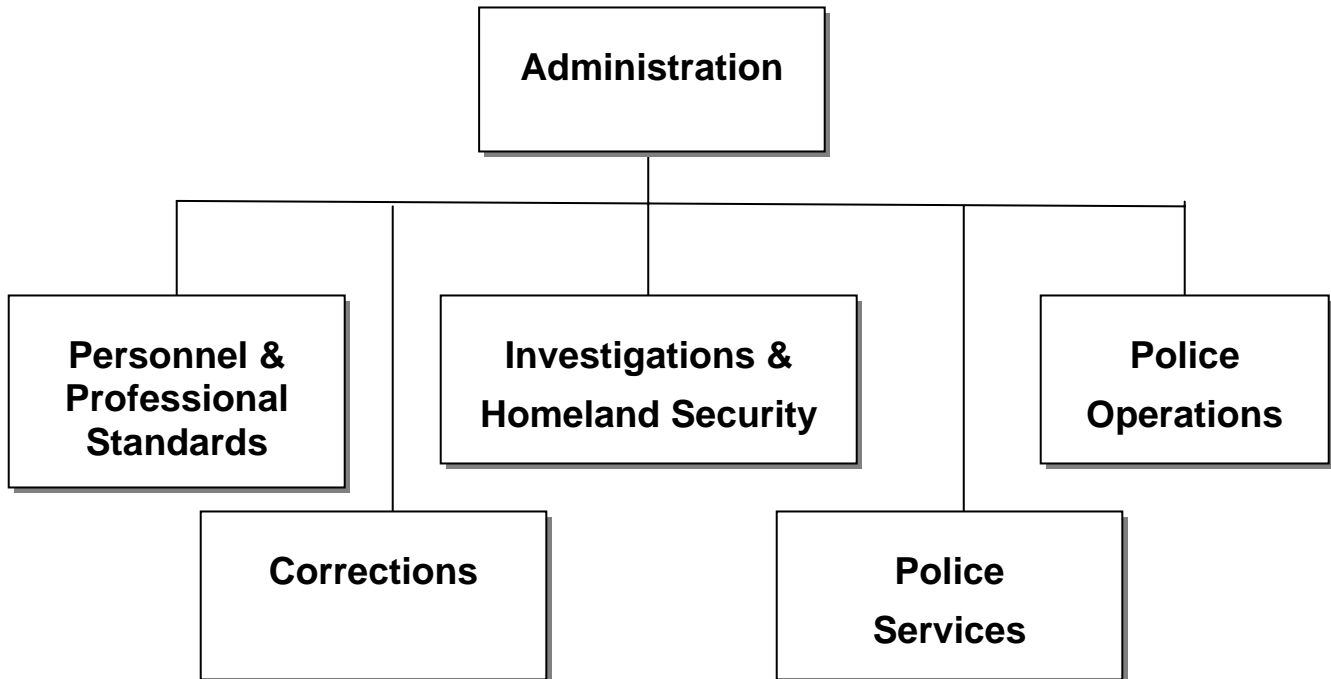
DEPARTMENT MISSION:

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.



CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Office of the Sheriff
DIVISION:	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 06-07, the Sheriff’s Office adopted Operation Safe Streets to address an increasing murder rate in the city, which consisted of a partnership with eleven other state and federal agencies and targeted 12 Hot Spot neighborhood with a disproportionately high number of gun crimes and murder for enhanced police activity and enforcement.
- The Office of the Mayor and City Council approved \$5 million in police overtime to allow a saturation of officers in the identified Hot Spot neighborhoods to not only provide additional security, but conduct more than 31,000 positive citizen contacts through a “knock and talk” process.
- During FY 06-07, the murder rate declined 38.3% city-wide following the implementation of Operation Safe Streets and ended the year with 25 fewer murders than previously projected.

SIGNIFICANT BUDGETARY CHANGES:

The Personnel Expense increase is primarily due to cost of living adjustment and step.

The Operating Expense decrease is primarily due to the decrease in Other Current Charges and Obligations.

The Capital Outlay decrease is due to the department anticipates purchasing Computer Equipment & Software.

RESOURCES - SHAD	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	65 / 0	85 / 0	86 / 0
Personnel Expense	\$ 5,958,061	\$ 6,670,668	\$ 7,341,191
Operating Expense	2,523,459	3,905,169	3,812,650
Capital Outlay	116,388	1	60,001
Other Uses			
TOTAL	\$ 8,597,908	\$ 10,575,838	\$ 11,213,842
COST PER CAPITA	\$ 10.23	\$ 12.29	\$ 12.76

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Office of the Sheriff
DIVISION:	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:

- Public Health Care Model system – The Division of Corrections contracted with the Duval County Health Department (DOH) to provide total inmate healthcare at a lower cost than previously paid to a for-profit company providing the same services.
- This partnership will also allow the DOH and the Sheriff’s Office to explore research and grant opportunities in such areas as the public health aspects of violence and crime, crime prevention and reducing recidivism, as well as further development of the public health/inmate health model.
- Inmate Overcrowding – In August 2006, the inmate population reached 664 inmates over the rated capacity of the three correctional facilities.

SIGNIFICANT BUDGETARY CHANGES:

The Personnel Expense increase is primarily due to the cost of living adjustment and step, an increase in pension contribution rate, and an increase in Salaries Overtime.

The Operating Expense increase is primarily due to the increase in Professional Services – Inmate Health Care Contract cost and an increase in Information Technology Internal Service Charges.

RESOURCES - SHCO	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	731 / 2,080	729 / 2,080	726 / 2,080
Personnel Expense	\$ 47,240,058	\$ 48,047,371	\$ 54,149,102
Operating Expense	21,443,068	20,414,035	26,343,256
Capital Outlay		1	1
Other Uses			
TOTAL	\$ 68,683,126	\$ 68,461,407	\$ 80,492,359
COST PER CAPITA	\$ 81.72	\$ 79.55	\$ 91.61

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT: Office of the Sheriff

DIVISION: 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 department. 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:

- The Homicide Unit experienced a clearance rate of 64.7% compared to the national average of 54.1%.
- The Burglary Unit was able to clear 60 residential burglaries through the arrest of one heroin addict with a \$400 a day drug habit.
- The Economic Crimes Unit had 586 crimes assigned and cleared 536 by arrest resulting in a 91.5% clearance rate.
- The Sheriff's Office received \$3,982,000 from the US Department of Homeland Security in grants to purchase equipment and provide training to better prepare for the war on terror and disaster response.
- The Narcotics Unit dismantled several successful operations involved in the buying, selling and distribution of illegal drugs in our community.

SIGNIFICANT BUDGETARY CHANGES:

The Personnel Expense increase is primarily due to the cost of living adjustment and step, an increase in pension contribution rate, and due to a lapse reduction.

The Operating Expense increase is primarily due to the increase in Information Technology Internal Services Charges.

RESOURCES - SHIN	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	396 / 0	398 / 0	397 / 0
Personnel Expense	\$ 32,827,630	\$ 34,616,326	\$ 37,790,348
Operating Expense	4,899,886	6,427,320	6,734,602
Capital Outlay			
Other Uses			
TOTAL	\$ 37,727,516	\$ 41,043,646	\$ 44,524,950
COST PER CAPITA	\$ 44.89	\$ 47.69	\$ 50.67

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Office of the Sheriff
DIVISION:	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:

- Zone 1 implemented the High Intensity Trespassing Zone (HITZ) to work with the Springfield Task Force and Downtown Ambassadors programs. Through this program, one individual responsible for stealing in excess of \$1,000,000 worth of air conditioners from local businesses and churches was identified and arrested.
- Zone 2 instituted the Apartment Managers Watch group who meets monthly to discuss crime problems in their complexes.
- Zone 4 had an increase of 23% in their membership in their Neighborhood Watch and Sheriff's Advisory Council Programs.
- Zone 5 assumed responsibility for the Town of Baldwin in 2006 and fully integrated services for those citizens.
- Zone 6 is experiencing an increased amount of new construction in both residential and commercial development providing opportunities for Zone 6 officers to build relationships with the community.

SIGNIFICANT BUDGETARY CHANGES:

The Personnel Expense increase is primarily due to the cost of living adjustment and step and an increase in pension contribution rate.

The Operating Expense increase is primarily due to the increase in Information Technology Internal Services Charges.

RESOURCES - SHPO	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	1,321 / 103,236	1,314 / 103,236	1,356 / 103,236
Personnel Expense	\$ 104,743,035	\$ 117,215,119	\$ 122,440,282
Operating Expense	15,699,314	19,902,742	22,651,901
Capital Outlay			
Other Uses			
TOTAL	\$ 120,442,349	\$ 137,117,861	\$ 145,092,183
COST PER CAPITA	\$ 143.30	\$ 159.32	\$ 165.13

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Office of the Sheriff
DIVISION:	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 Personnel and Professional Standards Division is responsible for personnel services as well as training and department standards.
- The total number of complaints received by the Internal Affairs Unit in FY 06-07 decreased by 23% from the prior year.
- The Inspections/Accreditation Unit successfully coordinated the March 2006 CALEA conference which was attended by approximately 2,000 law enforcement members from police agencies across North America.

SIGNIFICANT BUDGETARY CHANGES:

The Personnel Expense increase is primarily due to the increase in the cost of living adjustment and step and an increase in pension contribution rate.

The Operating Expense increase is primarily due to an increase in Operating Supplies.

RESOURCES - SHPP	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	73 / 0	73 / 0	56 / 0
Personnel Expense	\$ 4,295,800	\$ 4,822,539	\$ 4,301,844
Operating Expense	1,712,899	1,740,690	1,850,409
Capital Outlay			
Other Uses			
TOTAL	\$ 6,008,699	\$ 6,563,229	\$ 6,152,253
COST PER CAPITA	\$ 7.15	\$ 7.63	\$ 7.00

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Office of the Sheriff
DIVISION:	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.
- The Communications Center received 1,683,850 total calls for service in FY 06-07. Forty-six percent of these calls were Emergency 9-1-1 calls.
- The Central Records Section processed 67,894 adult arrest dockets in FY 06-07 and 50,708 records for court appearances. They also maintain approximately 500,000 criminal histories on site and an additional 300,000 off site.
- The Traffic Citation Unit processed 234,700 traffic citations.
- Property & Evidence handled 12,677 items of evidence, a 10.7% increase over FY 05-06.

SIGNIFICANT BUDGETARY CHANGES:

The Personnel Expense increase is primarily due to the cost of living adjustment and step, an increase in pension contribution rate, lapse reduction and due to an increase in Salaries Part Time.

The Operating Expense increase is primarily due to the increase in Information Technology Internal Service Charges.

The Capital Outlay decrease is primarily due to the department not anticipating on purchasing equipment within this division.

RESOURCES - SHPS	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	390 / 340,660	398 / 311,597	381 / 311,597
Personnel Expense	\$ 21,294,938	\$ 22,883,807	\$ 24,341,419
Operating Expense	16,810,555	15,627,071	15,644,060
Capital Outlay	12,694	150,001	1
Other Uses			
TOTAL	\$ 38,118,187	\$ 38,660,879	\$ 39,985,480
COST PER CAPITA	\$ 45.35	\$ 44.92	\$ 45.51

CITY OF JACKSONVILLE, FLORIDA



CITY OF JACKSONVILLE, FLORIDA

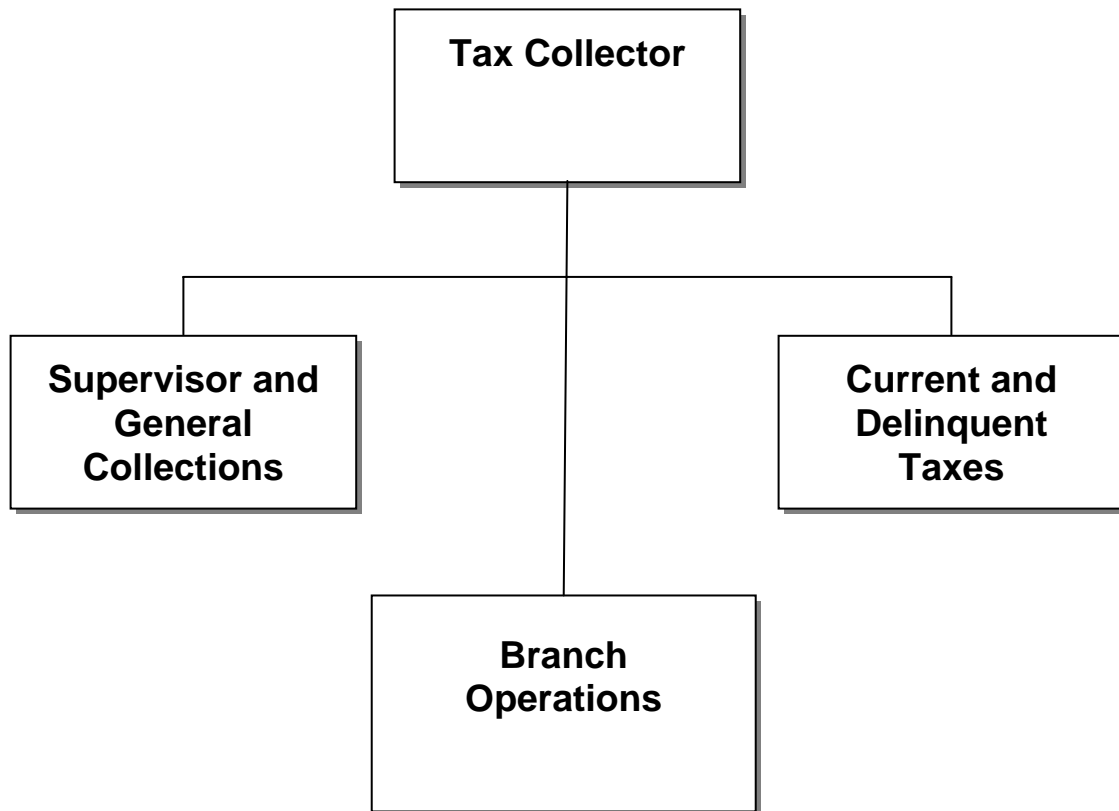
TAX COLLECTOR

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

DEPARTMENT:	Tax Collector
DIVISION:	Branch Agencies

FUNCTION:

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.

HIGHLIGHTS:

- Successfully relocated the 103rd street branch to Cedar Hills and the Beach Office to Tradewinds Plaza
- Complete move of call center to Gateway for increased training opportunities and better customer service

SIGNIFICANT BUDGETARY CHANGES:

The decrease in personnel expense is attributable to the removal of funding for 22 of 28 vacant positions. The Tax Collector requested these positions remain in their budget. This decrease is slightly offset with the reclass of two positions from another division in their department.

The Operating expense change is primarily attributable to a decrease in computer expense.

RESOURCES - TCBA	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	193 / 28,140	202 / 30,740	204 / 30,740
Personnel Expense	\$ 6,205,982	\$ 7,673,894	\$ 7,381,045
Operating Expense	1,191,582	1,328,835	1,143,532
Capital Outlay	22,775	1	1
Other Uses			
TOTAL	\$ 7,420,339	\$ 9,002,730	\$ 8,524,578
COST PER CAPITA	\$ 8.83	\$ 10.46	\$ 9.70

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Tax Collector
DIVISION:	Current and Delinquent Taxes

FUNCTION:

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 in the most courteous and cost-effective manner possible.

HIGHLIGHTS:

- Converted Occupational License Tax to Local Business Tax Receipt with less confusion to public
- All business tax receipt inspectors are working in the field

SIGNIFICANT BUDGETARY CHANGES:

The decrease in personnel expense is attributable to the movement of positions between divisions in the department.

The decrease in operating expense is a result of telecommunication costs

RESOURCES - TCCD	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	28 / 1,300	26 / 1,300	26 / 1,300
Personnel Expense	\$ 984,029	\$ 1,069,842	\$ 1,028,006
Operating Expense	39,729	78,836	43,502
Capital Outlay	0		0
Other Uses	0		0
TOTAL	\$ 1,023,758	\$ 1,148,678	\$ 1,071,508
COST PER CAPITA	\$ 1.22	\$ 1.33	\$ 1.22

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Tax Collector
DIVISION:	Supervision and General Collections

FUNCTION:

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 in the most courteous and cost-effective manner possible.

HIGHLIGHTS:

- Completed joint banking RFP with City and have transitioned banking services to Wachovia Bank
- Purchased second high-speed processor due to increased volumes of tag renewals

SIGNIFICANT BUDGETARY CHANGES:

The decrease in personnel expense is primarily the result of reclassifying two positions to another division within the department.

The increase in operating expense is primarily attributable to computer internal service charges.

RESOURCES - TCSG	ACTUAL FY 05-06	BUDGETED FY 06-07	APPROVED FY 07-08
Positions/Hours	33 / 3,900	26 / 3,900	24 / 3,900
Personnel Expense	\$ 1,543,372	\$ 1,645,313	\$ 1,605,735
Operating Expense	2,769,742	2,757,210	2,975,520
Capital Outlay	723,126	0	2
Other Uses	0		0
TOTAL	\$ 5,036,240	\$ 4,402,523	\$ 4,581,257
COST PER CAPITA	\$ 5.99	\$ 5.12	\$ 5.21

CITY OF JACKSONVILLE, FLORIDA





CITY OF JACKSONVILLE, FLORIDA

APPENDICES

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CITY OF JACKSONVILLE, FLORIDA

ASSESSED AND ESTIMATED ACTUAL VALUES OF TAXABLE PROPERTY

Last Ten Fiscal Years

(in thousands)

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

(1) Prior to fiscal year 1981, State Homestead Laws exempted from taxation the first \$5,000 of assessed value for qualified homeowners. For 1981, the homestead exemption was increased to \$15,000; for 1982, it was increased to \$20,000; and for 1983 and subsequent years, it was increased to \$25,000.

(2) Personal property values are also net of certain allowable exemptions - - primarily for inventories (which have not been assessed since 1982) 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 come 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)	
1999	GSD	10.8901	0.0257	10.9158	9.8560	0.4820	0.0470	21.3008
	USD	10.8901	0.0257	10.9158	9.8560	0.4820	0.0470	21.3008
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

(1) The City of Jacksonville has a total of 7 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.

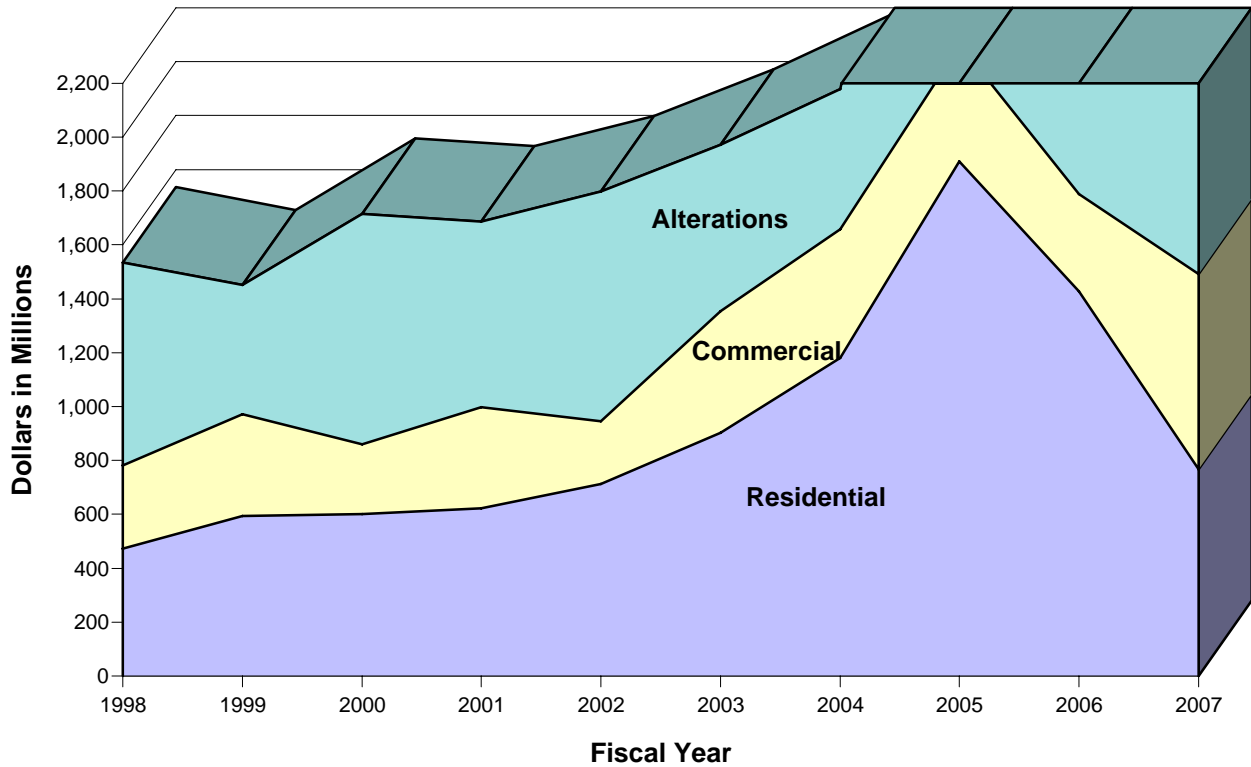
Source: Property Appraiser's Office

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 \$2,570.8 million in building permits issued during the 2006-2007 fiscal year is a decrease of \$96.7 million (3.76%) over the prior year. Residential new construction was the major contributor with a 85.8 percent decrease. There was an increase of 50.0% in commercial new construction and an increase of 18.6 percent in alterations.



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			
1998	472,076	309,018	753,196	1,534,290	108	5,605
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

Source: City of Jacksonville Building and Zoning Division

CIVILIAN LABOR FORCE, EMPLOYMENT, AND UNEMPLOYMENT JACKSONVILLE SMSA*

As of September 30th:

Year	Civilian Labor Force	Employment	Unemployment	Rate
1998	535,626	520,250	15,376	2.87
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

*The Jacksonville Standard Metropolitan Statistical Area (SMSA) currently is comprised of 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)

Year	Gross Sales	Florida Price Level Index *
1997	25,088,364	97.98
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

* The Florida Price Level Index is a spatial index of 120 items which is similar 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, 2007

First Charter: February 11, 1832

Consolidation: October 1, 1968

Form of Government: Mayor and City Council - 14 Council members are elected by district and 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.

Solid Waste Disposal:	Number of City landfills in operation	1
	Average daily Tonnage	2,731.39
	Number of City Yard Waste Recycling	1
	Average Daily Tonnage	490
Motor Vehicle Inspection:	Number of vehicles inspected	10,895
Fire Protection:	47 Fire Stations and 2 Marine-Based Stations 905 full-time employees budgeted and 73 volunteers	
Rescue:	25 Rescue units in Fire Stations 253 full-time employees budgeted.	
Police Protection:	1,665 sworn officers and 1,335 civilians	
	Average daily police calls for service	4,695
	Average daily population by institution:	
	John E. Goode Pretrial Detention Facility	2,536
	James I. Montgomery Correctional Center	718
	Community Corrections Division	314
	Home Detention	31
	Hospital	8

CITY OF JACKSONVILLE, FLORIDA

MISCELLANEOUS STATISTICAL DATA

September 30, 2007

(continued)

Parks, Recreation and Entertainment:	<u>Property Owner</u>	
	DPRE	9419.02 acres
	Association	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
	<u>Amenity:</u>	
	Basketball courts	145
	Boat ramps	22
	Community centers	65
	Playgrounds	274
	Softball and baseball diamonds	210
	Tennis courts	156
Soccer Fields	64	
Trails	108 miles	
<u>Special Facilities:</u>		
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	1.2 acres	
Kids Kampus	10 acres	
Cecil Field Gymnasium And Fitness Center		
Sports Complex :	<u>Convention Center</u>	
	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.
	<u>Times Union Center for the Performing Arts</u>	
	Moran Theater	3,000 seats
	Jacoby Concert Hall	1,800 seats
	Terry Theater	600 seats
	<u>Veterans Memorial Arena</u>	
Seating Capacity	14,300 seats	
<u>Wolfson Baseball Park</u>		
Seating Capacity	10,000 seats	

CITY OF JACKSONVILLE, FLORIDA

MISCELLANEOUS STATISTICAL DATA

September 30, 2007

(continued)

Sports Complex (cont.) :	<u>Alltel Stadium</u>	
	Football Seating Capacity	76,767 seats
	Concert Seating Capacity	60,300 seats
	Parking Spaces	6,500
	Clubs (East and West)	2
Water System:	Residential customers	237,990
	Total customers	293,705
	Average daily demand	135.8 MGD
	Maximum Day Demand	184.5 MGD
	Number of wells	134
	Number of water treatment plants	35
	Water mains installed or replaced	13.5 miles
	Total miles of mains	3,610
Wastewater System:	Residential customers	202,892
	Total customers	219,810
	Average daily flow	78 MGD
	Number of treatment plants	16
	Number of pumping stations	1,165
	Sewer lines replaced	5,197 LF
	Sewer lines rehabilitated	43,099 LF
	Total miles of sewer lines	3,400
Streets:	City Maintained Paved	3,566.17 miles
	City Maintained Dirt	<u>4.27 miles</u>
	Total City Maintained	3,570.44 miles
	State Maintained	
	Primary roads	372.3 miles
	Expressways	<u>115.0 miles</u>
	Total State Maintained	487.3 miles
Animal Care and Control:	Complaints received	16,491
	Animals impounded	26,642
	License tags dispensed	65,369
Public Parking:	Downtown parking garages capacity	2,576
	Downtown parking lots capacity	1,262
	On-street meters	1,500

CITY OF JACKSONVILLE, FLORIDA

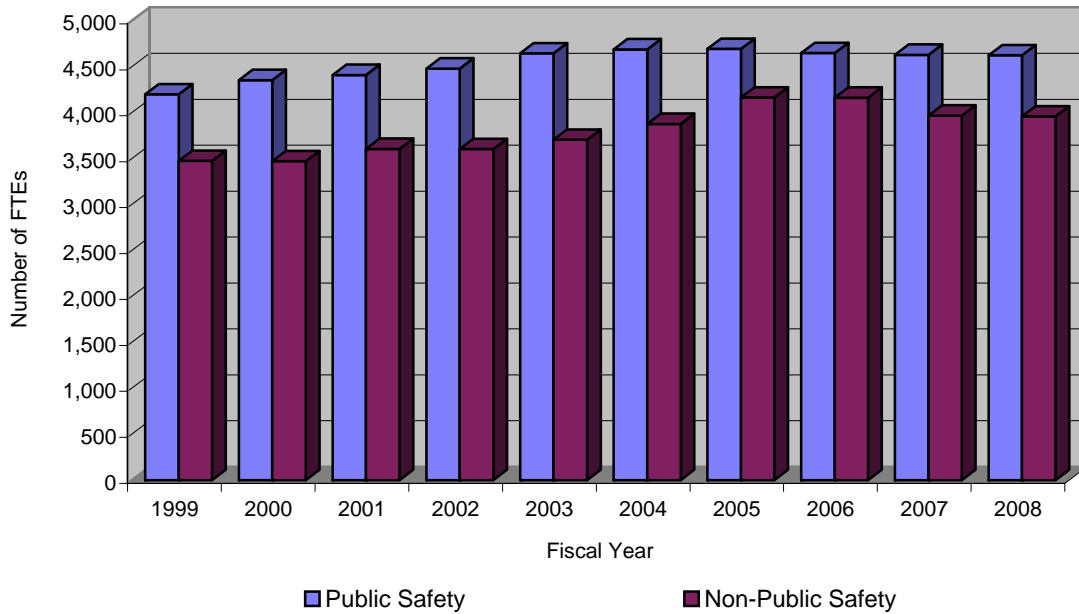
MISCELLANEOUS STATISTICAL DATA

September 30, 2007

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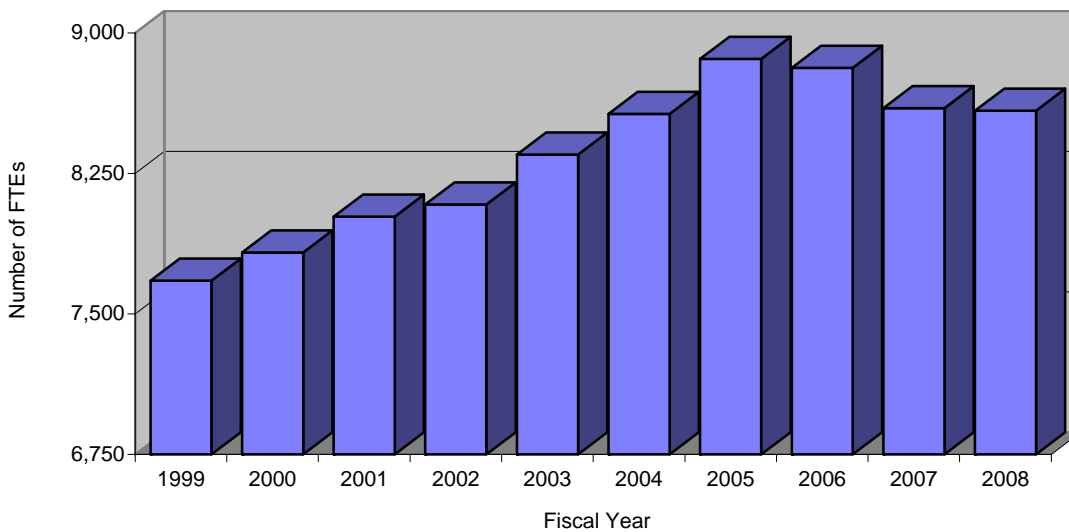
Public Safety vs Non Public Safety Staffing

(Full Time Equivalents)



Total Staffing

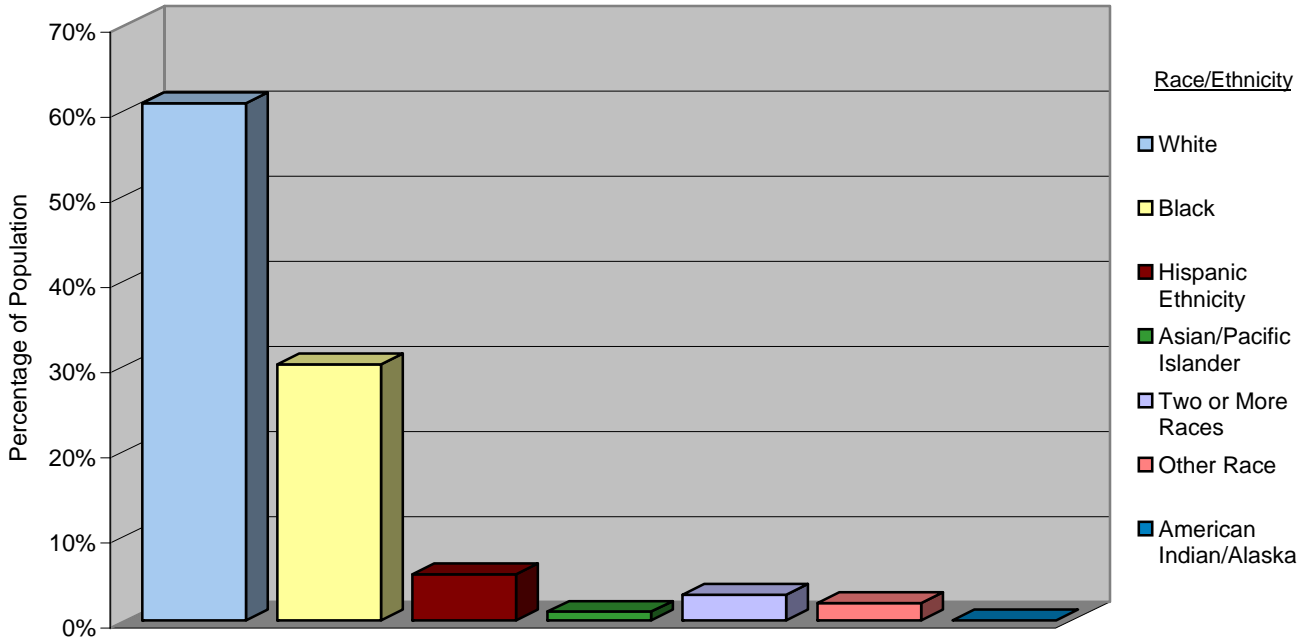
(Full Time Equivalents)



CITY OF JACKSONVILLE, FLORIDA

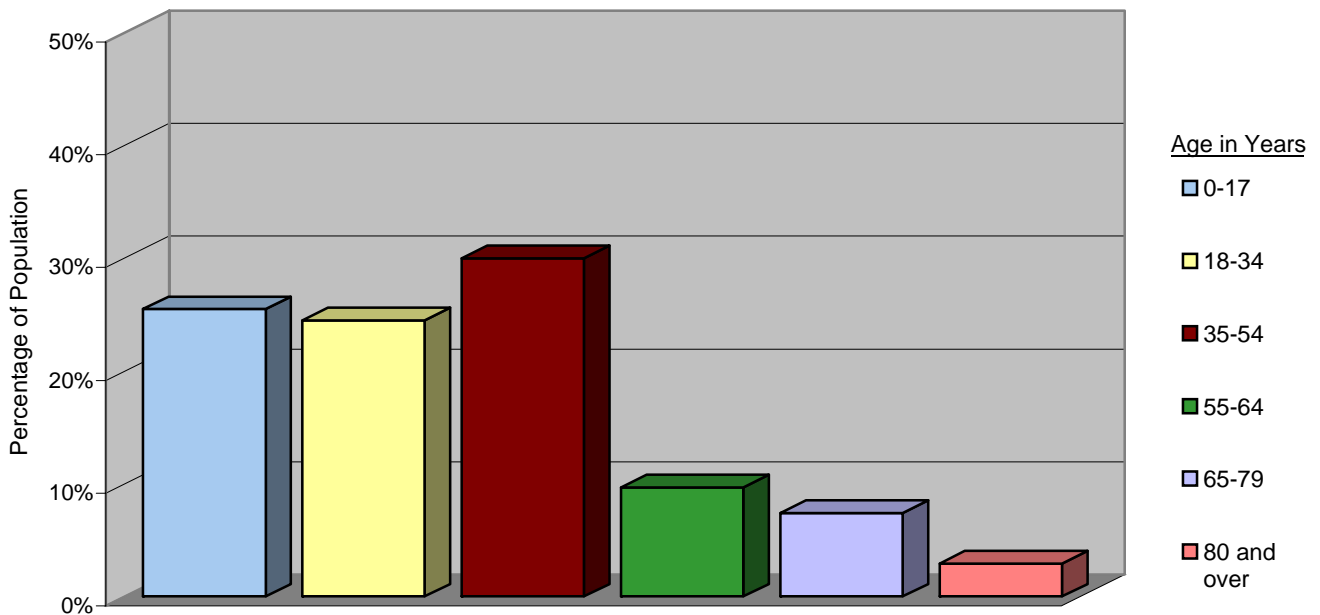
DEMOGRAPHIC INFORMATION

POPULATION BY RACE/ETHNICITY - DUVAL COUNTY*



*Source: University of Florida. Bureau of Economics and Business Research. Population Program, Florida Population Studies, June 2006, v. 39 p. 24-28.

POPULATION BY AGE - DUVAL COUNTY*

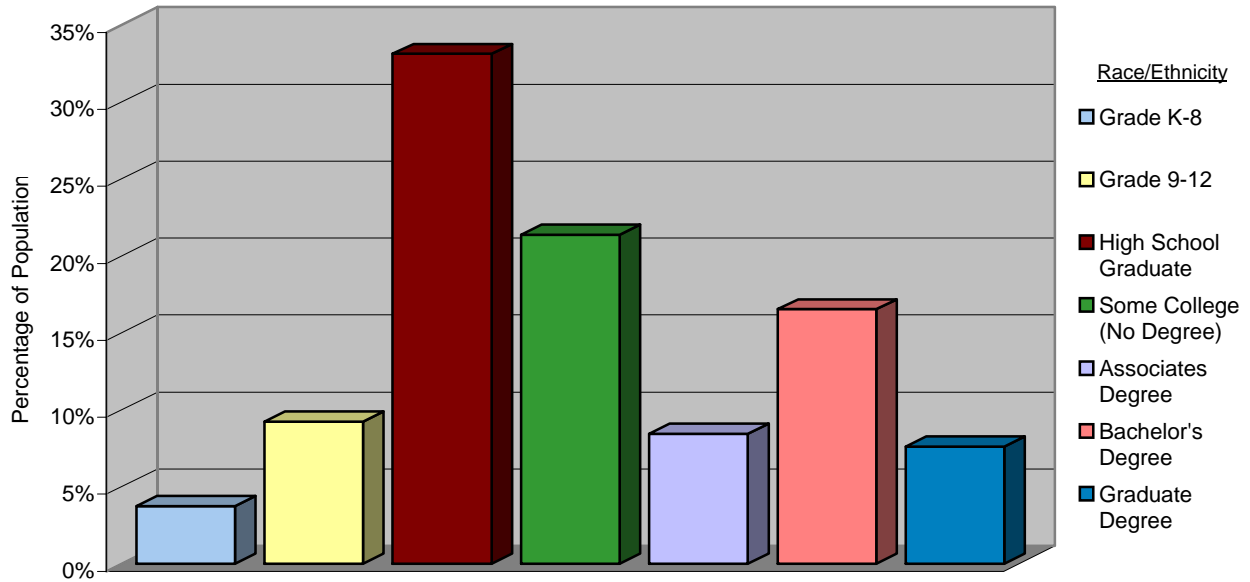


CITY OF JACKSONVILLE, FLORIDA

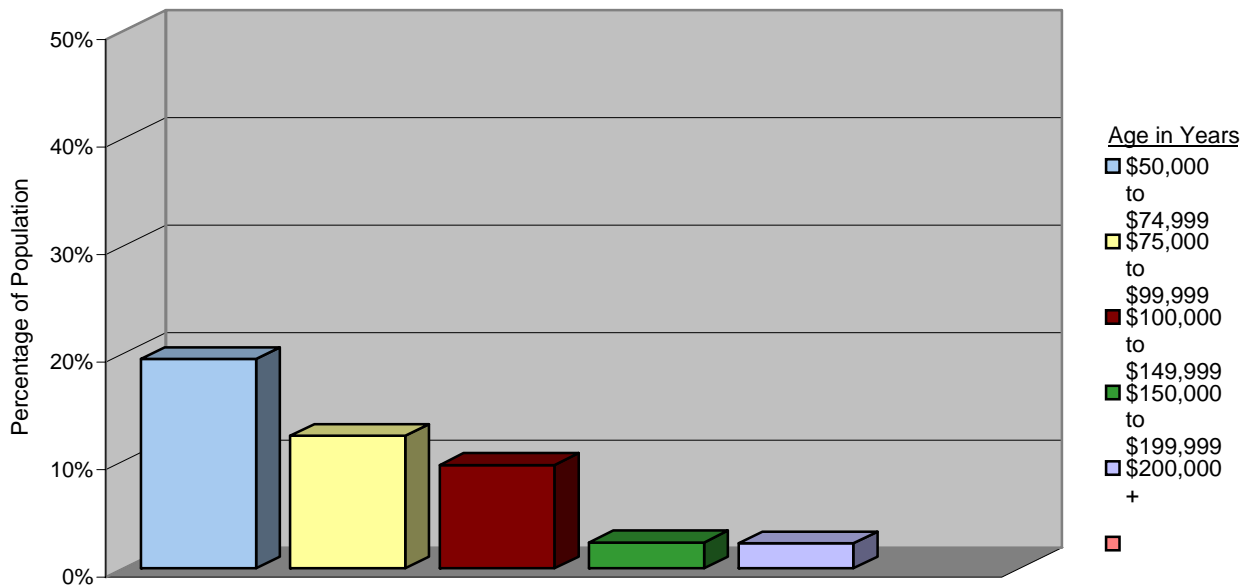
DEMOGRAPHIC INFORMATION

(continued)

EDUCATIONAL ATTAINMENT - AGE 25 AND OVER*



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.

CITY OF JACKSONVILLE, FLORIDA

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.

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

CITY OF JACKSONVILLE, FLORIDA

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.

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.

CITY OF JACKSONVILLE, FLORIDA

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.

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.

CITY OF JACKSONVILLE, FLORIDA

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.

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.

CITY OF JACKSONVILLE, FLORIDA

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.

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.

CITY OF JACKSONVILLE, FLORIDA

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.

“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.

CITY OF JACKSONVILLE, FLORIDA

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.

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.

CITY OF JACKSONVILLE, FLORIDA

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.

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.

SUBJECT. 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.

CITY OF JACKSONVILLE, FLORIDA

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 **TR**uth In **M**illage 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.

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.

CITY OF JACKSONVILLE, FLORIDA

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, 2008

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John Peyton
Mayor

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Chief Administrative Officer

G. Michael “Mickey” Miller
Director of Finance

Kent R. Olson
Budget Officer

“In the face of significant financial challenges resulting from property tax reform, this budget provides funding for essential services, including public safety and infrastructure. It also funds important initiatives that will maintain and enhance Jacksonville’s superb quality of life.”

John Peyton, Mayor
City of Jacksonville



DEPARTMENT OF FINANCE

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