

**BUDGET SUMMARY**

**FISCAL YEAR 2008/09**

**December 1, 2008**

**Special Report #656**

**Released on: December 1, 2008**

**Council Auditor's Office  
City of Jacksonville  
Summary of 2008/2009 Budget Review  
Table of Contents**

<b>REPORT</b>	1
<b>OVERVIEWS:</b>	
City and Independent Agencies	6
City of Jacksonville Summary of Budgets	7
Summary of Employee Caps by Subfund	8
General Fund Employee Cap by Department	9
Final City Council Established Contingencies	10
Jacksonville Journey	11
<b>AD VALOREM TAXES:</b>	
Summary of Ad Valorem Tax Calculations	15
2008 Millage Rates Within Duval County	16
Sample Residential Ad Valorem Tax Calculation	17
Tax Increment Districts	18
<b>GENERAL FUND/GENERAL SERVICES DISTRICT:</b>	
Major Changes in Original Budgets	19
Schedule of Revenues	20
Various Revenue Detail	21
Schedule of Expenditures	22
Schedule of Non-Departmental Expenditures	23
<b>SUMMARY OF SOLID WASTE DISPOSAL COSTS</b>	27
<b>SCHEDULE OF PUBLIC SERVICE GRANTS</b>	28
<b>CULTURAL COUNCIL GRANTS</b>	30
<b>SUMMARY OF CITY'S CAPITAL IMPROVEMENT PROGRAM</b>	31

**OFFICE OF THE COUNCIL AUDITOR**  
Suite 200, St. James Building



December 1, 2008

Special Report #656

Honorable Members of the City Council  
City of Jacksonville

This report summarizes the review and the resulting changes made by the Finance Committee and the City Council on the proposed fiscal year 2008/09 budget (Ordinance 2008-555-E). This report does not represent an audit or attestation conducted pursuant to Government Auditing Standards.

The FY2008/2009 millage levy ordinance (Ordinance 2008-554-E) approved by the City Council maintained the City's property tax rate at 8.4841 mills, consistent with the FY 2007/08. Due to an overall reduction in taxable values, with the effect of an additional \$25,000 homestead exemption, total budgeted ad valorem tax revenues decreased by .37% over the FY2007/2008, even after taking into account ad valorem revenue from new construction, which only grew marginally at 2.16%. After considering the impact from Tax Increment Districts, net property tax revenue budgeted decreased by \$4,019,717, from \$458,068,378 in FY 2007/08 to \$454,048,661 in the FY 2008/09 budget.

The General Government employee cap increased by 85 positions, from 7,934 in the FY 2007/2008 original budget to 8,019 in the FY 2008/2009 budget. This was largely attributed to the additional 80 police officers, 80 corrections officers and 38 emergency communication officers related to Jacksonville Journey, 15 new firefighter positions for Ladder 31, which were then partially offset by the elimination of 132 positions, most of which were vacant. For those positions that were filled, most employees were placed within other departments within the City where staffing shortages were noted.

**Budget Highlights**

Although faced with budget challenges, including the funding of nearly \$31 million for the Jacksonville Journey, a balanced budget was maintained. Some of budget highlights approved by the City Council for the FY 2008/09 budget included the following:

- Jacksonville Journey- Funded at \$30,998,395
  - ✓ 202 new positions related to crime prevention (includes 80 police officers, 80 corrections officers, 38 Emergency Communication Officers) at an estimated cost of \$10.8 million
  - ✓ \$9 million for Capital Improvement Projects (CIP), including rehabilitation of closed Community Centers

- ✓ \$11.2 million for various programs, including:
  - Additional funding for after school TEAM UP programs
  - Additional funding for summer camps
  - Additional funding for early literacy
  - After school recreational sports programs
  - Out of school suspension centers
  - Juvenile Assessment Center
  - Expansion of the City's summer jobs program
  - College scholarships
  - Felon re-entry
  
- Jacksonville Children's Commission (JCC) Review Committee- Given the new funding that will be distributed to the JCC for the Jacksonville Journey program, the City Council President and the Mayor formed a review committee to analyze the JCC's mission and funding structure to determine what changes, if any, should be made.
  
- Approved \$86.5 million for Debt Proceeds used to fund CIP projects, including \$2 million for cost overruns related to the Haverty's building currently being renovated by the Police and Fire Pension Fund
  
- Approved a Capital Improvement Program (CIP) with \$16,350,000 for Stormwater projects
  
- Based on the Finance Committee's review of the budget, overall savings of approximately \$3 million was realized; part of the net savings was utilized to provide funding of \$783,000 to Fire Rescue for earlier implementation of two Rescue units and staffing for Ladder 31. A balance of \$204,623 was placed into a Special Council Contingency account effective October 1, 2008.
  
- SMG- Funding for Capital Repairs & Maintenance totaling approximately \$350,000 for all of the venues was established from savings identified in other SMG accounts.
  
- Funding provided to non-profit organizations via the Public Service Grant Council remained materially consistent with the FY 2007/08, totaling \$2.4 million in the FY 2008/09 budget.
  
- In the Public Works FY 2008/09 budget, \$2,000,000 was placed below the line in a designated contingency until the terms of the landfill contract revision proposed by Ordinance 2008-538 could be worked out.
  
- The City Council approved the utilization of \$5,615,368 of surplus funds within the Jacksonville Children's Commission's fund balance and \$1,800,000 within the Building Inspection Division's fund balance in order to reduce the amount funded by the City's General Fund. In total, \$21.9 million of surplus fund balance in several operating accounts was utilized to help fund the FY 2008/09 budget.

## **Budget Ordinance**

The City Council also addressed the following issues through special language included within the Budget Ordinance:

- Jacksonville Journey- the City Council elected to keep the oversight of the Jacksonville Journey within the City Council's control rather than delegating this authority to a separate non-profit foundation as originally proposed by the Mayor. As a result new language established by the City Council included the following:
  1. Jacksonville Journey Oversight Committee- set up to oversee and evaluate the effectiveness of funds expended, including the creation of measurement and reporting systems.
  2. Separate Sub-Fund- set up to account for the Jacksonville Journey's expenditures in a transparent manner.
  3. Operating Funds will lapse and any surplus funds will revert back to the General Fund.
  4. The Finance Committee will receive monthly status reports on the Request for Proposal (RFP) process to ensure that the dollars are awarded to qualified recipients as quickly as possible.
- The first \$5 million of recaptured surplus funds available at September 30, 2008 will be used to replenish the Emergency Contingency (i.e. Rainy Day Fund)
- SMG – A section was added to the Municipal Code to allow SMG to appropriate additional revenues, up to \$500,000 per fiscal year, per facility, without Council approval. Also, the Procurement Code was waived to allow SMG to use their own procurement policies for capital expenditures in the amount of \$100,000 or less and non-capital extraordinary repair and maintenance projects in the amount of \$500,000 or less.
- Executive Order on Transfer Authority- will not permit the transfer of funds from any salary and benefits line to an operating expense or capital line. This will limit departments from leaving positions vacant in order to spend the funds on other items.
- Building Inspection Division- This sub-fund has faced numerous financial struggles based on a downturn in the construction market. A subcommittee was established to provide solutions for financial sustainability and report back at the mid-year budget review.
- Retired Vehicles- The Fleet Management Division must develop a policy that will detail the exchange of keys for the retiring vehicles upon receipt of the keys for any new vehicles. This policy is to be presented at the mid-year budget review.
- Jacksonville Aviation Authority- Given concerns with the inclusion of Craig Airport Runway Extension in the 5-year CIP, the City Council approved the appropriation of the Aviation Authority's budget, but did so on a line-by-line basis. Such action prevents the

Aviation Authority from transferring budget amounts from one expenditure category to another without City Council approval.

Ordinance 2008-918-E amended these provisions to return to the level of appropriation transfer authority granted in the proposed budget ordinance and prior years. This ordinance amended the CIP to remove four Craig Airport projects and to place \$500,000 of runway extension environmental assessment funds in a contingency account, which may not be spent without Council appropriation.

### **Items for Future Discussion**

The City Council discussed several items during the budget hearings that they wanted to review further during the FY 2008/09.

- Assignment of take home vehicles to Department Heads, Division Chiefs and Directors
- Potential savings from utilizing auto allowances for employees rather than assigning a City vehicle
- Distribution of Interest Earnings on funds held by the Tax Collector's Office
- Information Technology Department- Design and Development costs as well as the funding of salaries and benefits related to systems development through the banking fund.
- Performance Measurements for the Jacksonville Journey program

### **Budget Accomplishments**

We appreciate the cooperation provided by the Budget Office in our review of the proposed budget. Process improvements were discussed last spring and implemented with this budget presentation. Narratives were added that increased the usefulness of their budget book and reduced the amount of handouts needed for our presentation. Changes were made in the formats of schedules that lessened the amount of time needed by my staff in analysis and presentation.

### **Opportunities for Improvement**

1. In the initial budget ordinance, the Capital Improvement Program (CIP) schedules for the Independent Authorities, including the Jacksonville Port Authority, Jacksonville Aviation Authority, JEA and Jacksonville Transportation Authority were not included. Because of this, our office became responsible for both creating and reviewing CIP schedules. In addition, a portion of funding needed to cover the costs of projects was not appropriated within the Mayor's Proposed Budget, but had to be appropriated by the Finance Committee through separate action at the budget hearings.

### **Recommendation**

In order for the City Council to approve the CIP in its entirety, all schedules should be included in the budget ordinance after the Administration has completed a review of the schedules. In addition, the Administration should communicate with the Independent

Authorities to ensure that all projects identified in the current year CIP have an established funding source within their budgets. We recommend that the City's procedures relative to the CIP be expanded to include the Independent Authorities as well. No item should be placed in the CIP without an identified funding source within either the Mayor's Proposed budget or the applicable Independent Authority's budget.

2. During our review of the Independent Authorities' budgets, we noted that transfers or reimbursements between the City and the Independent Authorities differed. For example, the City's budget for the half cent sales tax, which is reflected as a pass-through to JTA, was recorded as one amount in the City's budget and a differing amount within JTA's revenue budget.

**Recommendation**

We recommend that the Administration communicate with each of the Independent Authorities before filing the final budget ordinance schedules to ensure that all transfers of funds between the City and the Independent Authorities are in agreement with the City's budget schedules. This will also minimize any necessary City Council action at the Budget Hearings to make corrections. Additionally, it may be beneficial for the Mayor's Budget Review Committee to include the Independent Authorities in their review along with all the City departments, which has been done in prior years.

3. Section 106.201 of the Municipal Code requires the Mayor to submit a five year projection of forecasted General Fund revenues and expenditures. The Mayor is required to comment on "anticipated future problems and opportunities facing the City that surfaces from these projections." Included as Schedule B-3 of the budget Ordinance 2008-555-E is a schedule of "General Fund Revenue/Expenditure Projections". Consistent with last year, the schedule projects a deficit in each of the next four years and is without the required comment.

**Recommendation**

We recommend that along with Schedule B-3 (General Fund Revenue/Expenditure Projections) the Mayor provide comments regarding anticipated future problems and opportunities that surface from the projections as required by Municipal Code section 106.201. Given that this has been a concern that we have expressed for the past few years, we recommend that the Administration work with our office to determine how this information could best be provided, especially given the volatility of the property tax rates and financial restrictions placed on the County by the State.

Respectfully submitted,

Kirk A. Sherman, CPA  
Council Auditor

**COUNCIL AUDITOR'S OFFICE  
CITY OF JACKSONVILLE  
AND ITS INDEPENDENT AGENCIES  
BUDGET SUMMARY**

<b>AGENCY</b>	<b>2007/2008 ORIGINAL BUDGET</b>		<b>2008/2009 CITY COUNCIL APPROVED BUDGET</b>	
	<b>TOTAL AGENCY BUDGET</b>	<b>CONTRIBUTION FROM (TO) CITY</b>	<b>TOTAL AGENCY BUDGET</b>	<b>CONTRIBUTION FROM (TO) CITY</b>
Jacksonville Aviation Authority	\$ 141,863,035	\$ -	\$ 158,083,482	\$ -
Jacksonville Port Authority				
Excess Telecommunications Contribution		3,616,157		3,033,027
Manatee Study		(73,500)		-
Total Jacksonville Port Authority	\$ 346,282,509	\$ 3,542,657	\$ 657,284,295	\$ 3,033,027
Police and Fire Pension Fund	\$ 8,302,553	\$ -	\$ 8,468,629	\$ -
Business Improvement District	\$ 1,142,207	\$ 229,747	\$ 1,234,856	\$ 229,747
Jacksonville Transportation Authority				
General Fund for Community Trans Coordinator		1,170,600		1,220,350
Public Parking, Half of Trolley Revenue		69,450		69,450
Local Option Gas Tax per Interlocal Agreement		24,905,704		31,121,713
Local Option Sales Tax Fund		83,756,168		73,557,174
Total Jacksonville Transportation Authority	\$ 195,488,852	\$ 109,901,922	\$ 198,326,753	\$ 105,968,687
J E A				
Electric Operations	1,201,704,324	(73,846,762)	1,486,578,197	(76,094,120)
Electric Capital	413,209,000		395,210,000	
Water & Sewer Operations	297,626,650	(20,340,776)	310,254,048	(20,593,418)
Water & Sewer Capital	288,578,000		230,000,000	
Water & Sewer Debt Service		(1,996,016)		(1,123,947)
District Energy System Operations	7,044,482		10,248,666	
District Energy System Capital	8,800,000		9,287,000	
Contribution from Sale of Land		-		-
Total JEA	\$ 2,216,962,456	\$ (96,183,554)	\$ 2,441,577,911	\$ (97,811,485)
(Total Contribution to City General Fund)		\$ (96,183,554)		\$ (97,811,485)
Water Sewer Expansion Authority	\$ 2,741,488	\$ 482,188	\$ 1,632,968	\$ 373,668
<b>Total of City Independent Agencies</b>	<b>\$ 2,912,783,100</b>	<b>\$ 17,972,960</b>	<b>\$ 3,466,608,894</b>	<b>\$ 11,793,644</b>
Contribution to Shands Jacksonville		23,775,594		23,775,594
<b>Net General Government Contributions</b>		<b>\$ 41,748,554</b>		<b>\$ 35,569,238</b>
<b>Total of Jacksonville General Government Budget</b>	<b>\$ 1,876,175,022</b>		<b>\$ 2,003,013,140</b>	
<b>Total Budget, General Government and Independent Agencies</b>	<b>\$ 4,788,958,122</b>		<b>\$ 5,469,622,034</b>	

CITY OF JACKSONVILLE, FLORIDA  
SUMMARY OF BUDGETS

		FY 07-08 COUNCIL APPROVED	FY 08-09 MAYOR'S PROPOSED	FY 08-09 COUNCIL APPROVED
<b>GENERAL FUND</b>				
011	GENERAL FUND - GSD	937,282,838	972,259,463	971,441,489
012	MOSQUITO CONTROL STATE 1	147,966	280,460	380,460
015	PROPERTY APPRAISER	9,295,361	9,352,524	9,352,524
016	CLERK OF THE COURT	6,856,147	5,086,275	4,549,444
017	TAX COLLECTOR	14,177,343	13,762,607	15,498,185
018	EMERGENCY RESERVE	40,000,000	1,627,290	38,602,251
019	PUBLIC SAFETY INITIATIVE			11,194,415
<b>TOTAL</b>	<b>GENERAL FUND</b>	<b>1,007,759,655</b>	<b>1,002,368,619</b>	<b>1,051,018,768</b>
<b>SPECIAL REVENUE FUNDS</b>				
110	PLANNING, ECONOMIC DEV & CONCUR MGMT	879,743	1,117,396	2,867,396
120	AIR POLLUTION CONTROL & MONITORING	1,692,090	1,660,631	1,660,631
130	SPORTS, CONVENTION & TOURISM DEV	10,148,715	9,136,598	8,899,416
140	TRANSPORTATION	116,663,799	107,162,874	116,725,434
150	GENERAL GOVERNMENT	27,851,041	20,872,760	20,872,760
170	EMERGENCY 911	4,790,185	4,836,271	4,836,271
180	TAX INCREMENT DISTRICTS	18,348,703	20,981,437	20,781,437
190	JACKSONVILLE CHILDREN'S COMMISSION	22,670,921	22,490,559	22,440,559
1A0	COMMUNITY DEVELOPMENT BLOCK GRANT	7,243,981	984,008	484,008
1D0	MAINTENANCE, PARKS AND RECREATION	4,508,623	4,572,083	4,572,083
1F0	OTHER FEDERAL, STATE & LOCAL GRANTS	550,000	550,000	550,000
1H0	GENERAL GOVERNMENT	1,122,431	1,032,929	1,032,929
1J0	CHOOSE LIFE TRUST FUND	47,000	47,000	47,000
1N0	JACKSONVILLE HOUSING COMMISSION	10,201,557		
1Q0	EMERGENCY RESERVE	40,000,000		
<b>TOTAL</b>	<b>SPECIAL REVENUE FUNDS</b>	<b>266,718,789</b>	<b>195,444,546</b>	<b>205,769,924</b>
<b>CAPITAL PROJECT FUNDS</b>				
320	GENERAL PROJECTS	72,358,908	97,422,836	135,115,436
330	GRANT PROJECTS	1,399,500	1,212,000	1,212,000
<b>TOTAL</b>	<b>CAPITAL PROJECT FUNDS</b>	<b>73,758,408</b>	<b>98,634,836</b>	<b>136,327,436</b>
<b>ENTERPRISE FUNDS</b>				
410	PUBLIC PARKING SYSTEM	8,895,114	6,851,265	6,879,027
430	MOTOR VEHICLE INSPECTION	443,545	453,981	453,981
440	SOLID WASTE DISPOSAL	89,014,181	75,640,079	75,867,571
460	STORMWATER SERVICES	5,739,309	50,166,404	50,166,404
4A0	MUNICIPAL STADIUM	24,696,064	24,863,638	25,113,901
4B0	MEMORIAL ARENA	8,373,480	8,049,724	7,749,724
4C0	BASEBALL STADIUM	1,220,299	1,336,305	1,336,305
4D0	PERFORMING ARTS	3,429,750	3,661,802	3,651,802
4E0	CONVENTION CENTER	7,467,019	7,965,337	8,050,256
4F0	EQUESTRIAN CENTER	1,423,182	1,866,253	1,629,613
<b>TOTAL</b>	<b>ENTERPRISE FUNDS</b>	<b>150,701,943</b>	<b>180,854,788</b>	<b>180,898,584</b>
<b>INTERNAL SERVICE FUNDS</b>				
510	FLEET MANAGEMENT	67,417,424	78,830,653	78,818,033
520	PURCHASING	1,883,379	1,989,873	1,989,873
530	INFORMATION TECHNOLOGIES	52,352,770	47,947,041	47,326,819
550	OFFICE OF GENERAL COUNSEL	8,704,794	9,041,900	9,041,900
560	SELF INSURANCE	32,842,449	29,185,827	29,185,827
570	GROUP HEALTH	79,685,395	80,199,619	80,199,619
580	INSURED PROGRAMS	8,381,558	8,311,275	8,311,275
590	INTERNAL LOAN POOL	101,242,344	149,006,010	148,466,973
<b>TOTAL</b>	<b>INTERNAL SERVICE FUNDS</b>	<b>352,510,113</b>	<b>404,512,198</b>	<b>403,340,319</b>
<b>TRUST AND AGENCY FUNDS</b>				
610	GENERAL EMPLOYEES PENSION TRUST	9,923,372	11,586,774	11,513,477
640	EXPENDABLE TRUST FUND	475,000	475,000	465,000
<b>TOTAL</b>	<b>TRUST AND AGENCY FUNDS</b>	<b>10,398,372</b>	<b>12,061,774</b>	<b>11,978,477</b>
<b>COMPONENT UNITS</b>				
720	JACKSONVILLE HOUSING FINANCE AUTHORITY	1,228,073	561,622	561,622
750	JACKSONVILLE ECONOMIC DEVELOPMENT COMM	13,099,669	15,138,082	13,118,010
<b>TOTAL</b>	<b>COMPONENT UNITS</b>	<b>14,327,742</b>	<b>15,699,704</b>	<b>13,679,632</b>
<b>TOTAL FOR ALL GENERAL GOVERNMENT FUNDS</b>		<b>1,876,175,022</b>	<b>1,909,576,465</b>	<b>2,003,013,140</b>

CITY OF JACKSONVILLE, FLORIDA  
SUMMARY OF EMPLOYEE CAPS BY SUBFUND

	FY 07-08 COUNCIL APPROVED	FY 08-09 MAYOR'S PROPOSED	FY 08-09 COUNCIL APPROVED	CHANGE FROM FY08
<b>GENERAL FUND</b>				
011 GENERAL FUND - GSD	6,450	6,462	6,477	27
012 MOSQUITO CONTROL STATE 1	1	1	1	0
015 PROPERTY APPRAISER	128	128	128	0
016 CLERK OF THE COURT	41	41	41	0
017 TAX COLLECTOR	254	223	223	-31
<b>TOTAL GENERAL FUND</b>	<b>6,874</b>	<b>6,855</b>	<b>6,870</b>	<b>-4</b>
<b>SPECIAL REVENUE FUNDS</b>				
112 CONCURRENCY MANAGEMENT SYSTEM	5	5	5	0
121 AIR POLLUTION TAG FEE	8	8	8	0
127 AIR POLLUTION EPA	12	12	12	0
132 TOURIST DEVELOPMENT COUNCIL	4	1	1	-3
154 HAZARDOUS WASTE PROGRAM / SQG	5	5	5	0
159 BUILDING INSPECTION	186	146	139	-47
15B DUVAL COUNTY LAW LIBRARY	3	3	3	0
15L JUVENILE DRUG COURT	2	2	2	0
15Q COURT INNOVATIONS-JUDICIAL SUPPORT	1	7	7	6
15W LIBRARY CONFERENCE FACILITY TRUST	0	1	1	1
171 911 EMERGENCY USER FEE	7	7	7	0
191 JACKSONVILLE CHILDREN'S COMMISSION	74	52	52	-22
1A1 COMMUNITY DEVELOPMENT	14	4	4	-10
1D1 HUGUENOT PARK	9	9	9	0
1D2 KATHRYN A HANNA PARK IMPROVEMENT	16	16	16	0
1DA CECIL FIELD COMMERCE CENTER	8	8	8	0
1H2 ANIMAL CARE & CONTROL PROGRAMS	1	1	1	0
1N1 HOUSING SERVICES	21	0	0	-21
1N4 HOUSING OPPORTUNITIES FOR PERSONS W/AIDS	1	0	0	-1
1N5 HOME INVESTMENT PROGRAM	3	0	0	-3
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>380</b>	<b>287</b>	<b>280</b>	<b>-100</b>
<b>ENTERPRISE FUNDS</b>				
411 PUBLIC PARKING SYSTEM	43	43	43	0
431 MOTOR VEHICLE INSPECTION	8	8	8	0
441 SOLID WASTE DISPOSAL	123	127	127	4
461 STORMWATER SERVICES	0	202	202	202
<b>TOTAL ENTERPRISE FUNDS</b>	<b>174</b>	<b>380</b>	<b>380</b>	<b>206</b>
<b>INTERNAL SERVICE FUNDS</b>				
511 FLEET MGMT - OPERATIONS	168	149	149	-19
521 COPY CENTER	9	9	9	0
531 ITD OPERATIONS	174	139	139	-35
533 COMMUNICATIONS	11	6	6	-5
534 RADIO COMMUNICATION	15	14	14	-1
535 SYSTEM DEVELOPMENT/TECH REPLACEMENT	0	35	35	35
551 OFFICE OF GENERAL COUNSEL	72	74	74	2
561 SELF INSURANCE	19	19	19	0
571 GROUP HEALTH	12	13	13	1
581 INSURED PROGRAMS	4	4	4	0
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>484</b>	<b>462</b>	<b>462</b>	<b>-22</b>
<b>TRUST AND AGENCY FUNDS</b>				
611 GENERAL EMPLOYEES PENSION TRUST	6	7	7	1
64A SHERIFF'S TRUSTS	1	1	1	0
<b>TOTAL TRUST AND AGENCY FUNDS</b>	<b>7</b>	<b>8</b>	<b>8</b>	<b>1</b>
<b>COMPONENT UNITS</b>				
721 JACKSONVILLE HOUSING FINANCE AUTHORITY	0	1	1	1
751 JACKSONVILLE ECONOMIC DEVELOPMENT COMM	15	18	18	3
<b>TOTAL COMPONENT UNITS</b>	<b>15</b>	<b>19</b>	<b>19</b>	<b>4</b>
<b>TOTAL EMPLOYEE CAP FOR ALL SUBFUNDS</b>	<b>7,934</b>	<b>8,011</b>	<b>8,019</b>	<b>85</b>

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

	FY 07-08 COUNCIL APPROVED	FY 08-09 MAYOR'S PROPOSED	FY 08-09 COUNCIL APPROVED	CHANGE FROM FY 08
<b>FULL TIME EMPLOYEE POSITIONS</b>				
CENTRAL OPERATIONS	272	265	265	-7
CITY COUNCIL	81	81	81	0
ENVIRONMENTAL & COMPLIANCE	211	217	220	9
FINANCE	88	88	87	-1
FIRE AND RESCUE	1,303	1,318	1,333	30
GENERAL COUNSEL	3	3	3	0
JACKSONVILLE CITYWIDE ACTIVITIES	20	5	5	-15
JACKSONVILLE HUMAN RIGHTS COMMISSION	20	17	17	-3
MAYOR'S BOARDS AND COMMISSIONS	5	5	5	0
MAYOR'S OFFICE	17	16	16	-1
MEDICAL EXAMINER	26	27	27	1
OFFICE OF THE SHERIFF	2,994	3,191	3,191	197
PLANNING AND DEVELOPMENT	64	99	99	35
PUBLIC LIBRARIES	368	368	368	0
PUBLIC WORKS	720	507	505	-215
RECREATION & COMMUNITY SERVICES	224	220	220	-4
SUPERVISOR OF ELECTIONS	34	35	35	1
<b>TOTAL FULL TIME EMPLOYEE POSITIONS GENERAL FUND - GENERAL SERVICES DISTRICT</b>	<b>6,450</b>	<b>6,462</b>	<b>6,477</b>	<b>27</b>

**Council Auditor's Office  
City of Jacksonville  
2008/2009 City Budget  
City Council Designated Contingencies (All Sub-funds)**

**Designated Special Council Contingencies**

Bob Hayes- Public Service Grant- JEDC	\$	87,500
Information Technology Systems Development		925,807
Capital Improvement Program (CIP) Project- UF Land Acquisition		5,000,000
JCC Summer Camp Trust Fund		75,000
PSG-Cultural Council for Symphony Rent Forgiveness		109,000
Solid Waste Landfill Contract Negotiations		2,000,000

Total Designated Contingencies	\$	8,197,307
--------------------------------	----	-----------

<b><u>Special Council Contingency-Undesignated</u></b>	\$	204,623
--	----	---------

<b><u>Total Contingencies Created by City Council</u></b>	\$	8,401,930
---	----	-----------

## Jacksonville Journey Funding Recommendations

### Increasing Police Presence & Eliminating Crime

Journey Subcommittee	Recommendation	FY 2009 Costs	Proposed Administering Agency	Recommended Measures
Law Enforcement & Deterrence	<b>Increase police presence and eliminate crime in our neighborhoods</b> - Funds new police officers, corrections officers, emergency communications officers and civilians who support police work. Also supports overtime pay to deploy existing police officers until the first 40 new officers hit the streets.	\$10,803,980	JSO	Defer to JSO
Neighborhood Safety & Stability	<b>Crime Haven Elimination Programs</b> - Execute non-police strategies to reduce violent crime in neighborhoods, and implement strategies through DARTs, Code Enforcement activities and other, sound Crime Prevention Through Environmental Design (CPTED) practices. Housing and neighborhood stabilization and beautification will be included.	\$963,000	Housing Code Enforcement and Recreation and Community Services	1. Violent and property crime rates in targeted hot spots, pre and post abatement/development 2. Street level property values pre and post
Neighborhood Safety & Stability	<b>Provide Neighborhood Job Opportunities</b> – Reduce crime and improve general safety by creating vibrant commercial corridors and economic growth. City support will be strategically focused in neighborhoods where residents are most engaged in the development and management of the service and invested in strategies that leverage city funds.	\$1,656,767	CIP	1. Small businesses relocated to or expanded in the commercial corridor 2. Property taxes paid pre and post development 3. Violent and property crime rates in commercial corridors pre and post development
<b>Total</b>		<b>\$13,423,747</b>		

### Keeping Kids Safe & Productive

Sub-Committee	Sub-Committee Recommendation	FY 2009 Costs	Proposed Administering Agency	Recommended Measures
Education, Truancy, Dropout & Literacy	<b>Out of School Suspension Centers</b> – Provide an alternative to the current out of school suspension model and truancy centers and keep truant and suspended juveniles in a structured and supervised environment. There will be five OOSS Centers across the city, and students will be closely monitored and required to keep their schoolwork current. In addition, the centers will house all students picked up throughout the day for truancy. Short-term, this approach will dramatically reduce the numbers of students unsupervised throughout the school day, improve academic outcomes and reduce crime in surrounding neighborhoods. Long-term, it will reduce crime and lower the dropout rate of at-risk students. Current projections show that the centers can serve 27,000 students annually.	\$1,495,549	JCC	1. Number of Out of School Suspensions, year-over-year comparison (rolling monthly average) 2. Number of attending students vs. assigned students 3. Out of School Suspension Center student population – juvenile arrests and victims of crime

## Jacksonville Journey Funding Recommendations

<p>Positive Youth Development/ Education, Truancy, Dropout &amp; Literacy</p>	<p><b>Team Up Program</b> Provide after-school supervision and guidance to at-risk students, adding Team Up programs to nine more middle schools. As a result, Team Up will be operating in every middle school in Zone 1 and in seven other middle schools where more than 35 percent of the students qualify for free or reduced lunch. Additionally, 10 new "Team Up" programs will be added to eligible elementary schools in Zone 1. These programs will serve an additional 2,850 students.</p>	<p>\$2,137,500</p>	<p>JCC</p>	<p>1. Maintain JCC quality monitoring system, Attachment J of JCC contract (see attached) 2. Maintain JCC outcome reporting, Attachment L of JCC contract (see attached) 3. Property and violent crime reports by JSO subsector for each Team-Up site (3pm to 6pm)</p>
<p>Education, Truancy, Dropout &amp; Literacy</p>	<p><b>Early Literacy</b> - Transition 25 custodial child care facilities in Zone 1 into early learning centers.</p>	<p>\$1,500,000</p>	<p>JCC</p>	<p>1. Maintain the Early Learning Coalition rating system (attached) 2. At the end of year one, at least 15 of the 25 new centers will increase their star rating by one star 3. At the end of year one, at least 70% of the School Readiness students will measure "ready for kindergarten" on Florida School Readiness measures</p>
<p>Positive Youth Development</p>	<p><b>After School Recreation Leagues</b> – Support an intramural sports program that targets the most at-risk age group (13- to 17-year-olds), engaging them in supervised recreation programming with positive adult role models. 16,640 part-time hours should be added to the Recreation and Community Programming Division to accommodate the program staffing requirements.</p>	<p>\$612,680</p>	<p>Recreation and Community Services</p>	<p>1. Maintain 90% average daily attendance (ADA) 2. Recreation League student population – juvenile arrests and victims of crime 3. Property and violent crime reports by JSO subsector for each Recreation League site</p>
<p>Targeted Intervention &amp; Rehabilitation</p>	<p><b>Juvenile Assessment Center</b> – Fund the reopening of the JAC - a centralized receiving, processing and intervention facility for youth who have committed or are likely to commit a crime. The facility frees up sworn officers to return to patrol. Delinquent minors are turned over to the Florida Department of Juvenile Justice.</p>	<p>\$328,236</p>	<p>Recreation and Community Services</p>	<p>1. Recidivism rate by participating juveniles 2. Percentage of successful program completion by assigned juvenile</p>

## Jacksonville Journey Funding Recommendations

Positive Youth Development	<b>Expand Summer Camps</b> – Increase supervised instruction and activities for youth during the summer by increasing camp session from six to eight weeks and expanding the number of camps to serve 6, 100 youths.	\$1,156,500	JCC	<ol style="list-style-type: none"> <li>1. Maintain JCC quality monitoring system (attached)</li> <li>2. Summer camp student population -- juvenile arrests and victims of crime</li> <li>3. Property and violent crime reports by JSO subsector for each summer camp site</li> </ol>
Targeted Intervention & Rehabilitation	<b>Expand City's Summer Jobs Program</b> – Provide Jacksonville's young people with a structured, supervised way to spend the summer, keeping them off the street and positively engaged. It also provides workplace skills and a strong foundation for career building.	\$250,000	Human Resources	<ol style="list-style-type: none"> <li>1. Percentage of students successfully completing summer jobs program</li> <li>2. Summer job participants -- juvenile arrests and victims of crime</li> </ol>
Targeted Intervention & Rehabilitation	<b>Maintain Juvenile Crime Prevention/Intervention Programs</b> – Expand intervention and prevention programs that prevent future criminal behavior in juveniles and intervene in the lives of youth at risk of becoming criminals.	\$241,200	JCC	<ol style="list-style-type: none"> <li>1. Recidivism rate by participating juveniles</li> <li>2. Percentage of successful program completion by assigned juvenile</li> </ol>
Neighborhood Safety & Stability	<b>Repair Neglected City Assets</b> – Provide capital funds to reopen every closed community center in Jacksonville and repair or expand under-utilized city facilities in and around criminal "hot spots" within our community. These investments will be leveraged to attract non-government partners for additional capital and programming needs.	\$7,343,233	CIP	<ol style="list-style-type: none"> <li>1. Percentage of community centers reopened in FY 08/09 with community programming partner</li> <li>2. Percentage of parks projects that included increased programming</li> <li>3. Property and violent crime reports by JSO subsector for each identified park</li> </ol>
Education, Truancy, Dropout & Literacy	<b>The Jacksonville Commitment</b> – Support a scholarship program that ensures every Duval County twelfth-grader who qualifies by income and meets certain minimum academic standards is able to attend a local college.	\$1,000,000	Recreation and Community Services	<ol style="list-style-type: none"> <li>1. Number of scholarships awarded</li> <li>2. Annual GPA and four year graduation rates</li> <li>3. Post graduate job location</li> </ol>
<b>Total</b>	<b>Keeping Kids Safe &amp; Productive</b>	<b>\$16,064,898</b>		

## Focusing on Felon Re-Entry

<b>Sub-Committee</b>	<b>Sub-Committee Recommendation</b>	<b>FY 2009 Costs</b>		
Targeted Intervention & Rehabilitation	<b>Ex-Offender Re-entry Portal</b> -- The Jacksonville Re-entry Center will become the required first stop for all ex-offenders returning to Duval County after incarceration, to ensure proper and lawful re-entry into the community. The expansion of this program (currently operated on an ad hoc basis) will help to ensure that ex-offenders make successful transitions back into the community and do not return to a life of crime.	\$600,000	Public Service Grant Council	<ol style="list-style-type: none"> <li>1. Number of participants</li> <li>2. Recidivism rate by participants</li> <li>3. Percentage of successful program completion by participant</li> </ol>

## Jacksonville Journey Funding Recommendations

Targeted Intervention & Rehabilitation	<b>Training and Re-entry for Ex-Offenders</b> – Provide job readiness training and educational support to the approximately 50,000 former inmates who re-enter Jacksonville each year from federal, state and local jails. Without gainful employment, many of these individuals will return to a life of crime.	\$553,500	Public Service Grant Council	1. Number of participants 2. Recidivism rate by participants 3. Percentage of successful program completion by participant
Targeted Intervention & Rehabilitation	<b>Ex-Offender Employment Program</b> – Provide job placement services to former inmates.	\$356,250	Public Service Grant Council	1. Number of participants 2. Recidivism rate by participants 3. Percentage of successful job placement within six months
<b>Total</b>	<b>Felon Re-Entry</b>	<b>\$1,509,750</b>		
<b>GRAND TOTAL</b>	<b>Journey Initiatives</b>	<b>\$30,998,395</b>		

**CITY OF JACKSONVILLE**  
**SUMMARY OF AD VALOREM TAX CALCULATIONS**  
**2008/09 BUDGET**

	GF/GSD excluding USDs 2 thru 5, Beaches & Baldwin	GF/GSD within USDs 2-4, Jacksonville Beach, Atlantic Beach & Neptune Beach	GF/GSD within USD 5, Baldwin	Total
<b>FY 2007/08 BUDGET</b>				
2007/08 Preliminary Taxable Values	\$ 55,452,757,190	\$ 5,404,638,330	\$ 47,642,419	\$ 60,905,037,939
Millage Rates				
Operating	8.4841	5.1934	6.9448	
Debt Service	-	-	-	
<b>Total Millage Rates</b>	<b>8.4841</b>	<b>5.1934</b>	<b>6.9448</b>	
Estimated Revenues at . . .	95.5%			
Operating	\$ 449,295,734	\$ 26,805,369	\$ 315,978	\$ 476,417,081
Debt Service	-	-	-	-
<b>Total Estimated Revenues at . . .</b>	<b>95.5%</b>	<b>\$ 26,805,369</b>	<b>\$ 315,978</b>	<b>\$ 476,417,081</b>
<b>FY 2008/09 BUDGET</b>				
2008/09 Preliminary Taxable Values	\$ 55,233,297,086	\$ 5,407,821,228	\$ 48,653,054	\$ 60,689,771,368
Less New Construction	(1,200,625,615)	(116,153,320)	(454,642)	(1,317,233,577)
Taxable Value of Property Existing Last Year	\$ 54,032,671,471	\$ 5,291,667,908	\$ 48,198,412	\$ 59,372,537,791
<b>Operating Millage Rate</b>	<b>8.4841</b>	<b>5.1934</b>	<b>6.9206</b>	
Estimated Revenues at . . .	95.5%			
<b>BEFORE NEW CONSTRUCTION</b>	\$ 437,789,752	\$ 26,245,069	\$ 318,552	\$ 464,353,373
<b>Increased Revenue on Property Existing Last Year</b>	<b>\$ (11,505,982)</b>	<b>\$ (560,300)</b>	<b>\$ 2,574</b>	<b>\$ (12,063,708)</b>
Change in budgeted Ad Valorem Revenues, as a percent.				<b>-2.53%</b>
Estimated Revenues at . . .	95.5%			
<b>ON NEW CONSTRUCTION</b>	\$ 9,727,848	\$ 576,085	\$ 3,005	\$ 10,306,938
Change in budgeted Ad Valorem Revenues from new construction, as a percent.				<b>2.16%</b>
<b>Total Estimated Revenues Increase</b>	<b>\$ (1,778,134)</b>	<b>\$ 15,785</b>	<b>\$ 5,579</b>	<b>\$ (1,756,770)</b>
Change in budgeted Ad Valorem Revenues, as a percent.				<b>-0.37%</b>
<b>Total Proposed Estimated Revenues at</b>	<b>95.5%</b>	<b>\$ 26,821,154</b>	<b>\$ 321,557</b>	<b>\$ 474,660,310</b>
<b>Millage Rate Increases/Decreases FY 2008/09</b>	-	-	(0.0242)	
<b>Total Millage Rate (Decreases) Increases</b>	-	-	(0.0242)	
<b>1 mill =</b>	<b>\$ 52,747,799</b>	<b>\$ 5,164,469</b>	<b>\$ 46,464</b>	<b>\$ 57,958,732</b>
<b>Value of Millage Decreases (Increases) on 2007/08 Budget =</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,124</b>	<b>\$ 1,124</b>
<b>Net to the General Fund GSD</b>				
Total Proposed Estimated Revenues at	95.5%	\$ 26,821,154	\$ 321,557	\$ 474,660,310
Less Tax Increment Amounts at	95.0%	\$ (4,614,878)	\$ -	\$ (20,611,649)
<b>Net to the General Fund GSD</b>		<b>\$ 22,206,276</b>	<b>\$ 321,557</b>	<b>\$ 454,048,661</b>

**DUVAL COUNTY  
2008 MILLAGE RATES**

	GENERAL SERVICES DISTRICT	USD 2 JAX BEACH	USD 3 ATLANTIC BEACH	USD 4 NEPTUNE BEACH	USD 5 TOWN OF BALDWIN
<b>2007 MILLAGE RATES</b>					
GENERAL SERVICES DISTRICT					
Operations	8.4841	5.1934	5.1934	5.1934	6.9206
Debt Service	0.0000	0.0000	0.0000	0.0000	0.0000
<b>Totals</b>	<b>8.4841</b>	<b>5.1934</b>	<b>5.1934</b>	<b>5.1934</b>	<b>6.9206</b>
URBAN SERVICES DISTRICTS					
Operations	0.0000	3.6940	2.9974	2.7154	2.5550
Debt Service	0.0000	0.0000	0.0000	0.0000	0.0000
Totals	0.0000	3.6940	2.9974	2.7154	2.5550
DUVAL COUNTY SCHOOL BOARD					
Operations	7.5610	7.5610	7.5610	7.5610	7.5610
Debt Service	0.0000	0.0000	0.0000	0.0000	0.0000
Totals	7.5610	7.5610	7.5610	7.5610	7.5610
ST. JOHN'S RIVER WATER MANAGEMENT DISTRICT					
Operations	0.4158	0.4158	0.4158	0.4158	0.4158
FLORIDA INLAND NAVIGATION DISTRICT					
Operations	0.0345	0.0345	0.0345	0.0345	0.0345
TOTAL MILLAGE RATES					
Operations	16.4954	16.8987	16.2021	15.9201	17.4869
Debt Service	0.0000	0.0000	0.0000	0.0000	0.0000
<b>Totals</b>	<b>16.4954</b>	<b>16.8987</b>	<b>16.2021</b>	<b>15.9201</b>	<b>17.4869</b>
<b>TAX LEVY ON A \$158,363 HOME</b>					
<b>ASSESSED VALUE</b>	<b>\$ 158,363</b>	<b>\$ 158,363</b>	<b>\$ 158,363</b>	<b>\$ 158,363</b>	<b>\$ 158,363</b>
LESS ORIGINAL HOMESTEAD EXEMPTION	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
VALUE BEFORE ADDITIONAL HOMESTEAD EXEMPTION <sup>Note 1</sup>	<b>\$ 133,363</b>	<b>\$ 133,363</b>	<b>\$ 133,363</b>	<b>\$ 133,363</b>	<b>\$ 133,363</b>
VALUE NOT SUBJECT TO THE ADDITIONAL HOMESTEAD EXEMPTION (A)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
VALUE SUBJECT TO ADDITIONAL HOMESTEAD EXEMPTION	\$ 83,363	\$ 83,363	\$ 83,363	\$ 83,363	\$ 83,363
NEW ADDITIONAL HOMESTEAD EXEMPTION	\$ (25,000)	\$ (25,000)	\$ (25,000)	\$ (25,000)	\$ (25,000)
REMAINING AFTER ADDITIONAL EXEMPTION (B)	\$ 58,363	\$ 58,363	\$ 58,363	\$ 58,363	\$ 58,363
<b>(A) PLUS (B) EQUALS TAXABLE VALUE</b>	<b>\$ 108,363</b>	<b>\$ 108,363</b>	<b>\$ 108,363</b>	<b>\$ 108,363</b>	<b>\$ 108,363</b>
AD VALOREM TAXES:					
General Services District - operations	\$ 919.36	\$ 562.77	\$ 562.77	\$ 562.77	\$ 749.94
Urban Services District	0.00	400.29	324.81	294.25	276.87
Duval County School Board - operations <sup>Note 2</sup>	1,008.36	1,008.36	1,008.36	1,008.36	1,008.36
St. John's River Water Mgmt Dist	45.06	45.06	45.06	45.06	45.06
Florida Inland Navigation District	3.74	3.74	3.74	3.74	3.74
<b>GROSS AD VALOREM TAXES</b>	<b>\$ 1,976.52</b>	<b>\$ 2,020.22</b>	<b>\$ 1,944.74</b>	<b>\$ 1,914.18</b>	<b>\$ 2,083.97</b>
NOVEMBER PAYMENT DISCOUNT *	(79.06)	(80.81)	(77.79)	(76.57)	(83.36)
<b>NET AD VALOREM TAXES</b>	<b>\$ 1,897.46</b>	<b>\$ 1,939.41</b>	<b>\$ 1,866.95</b>	<b>\$ 1,837.61</b>	<b>\$ 2,000.61</b>

Millage rates source: Duval County Property Appraiser's Office

<sup>Note 1</sup> The school board millage does not apply to the taxable value after the NEW ADDITIONAL HOMESTEAD EXEMPTION. The school board millage applies only to the VALUE BEFORE ADDITIONAL HOMESTEAD EXEMPTION per Florida Statute 196.031(7c).

<sup>Note 2</sup> This amount is based on the VALUE BEFORE ADDITIONAL HOMESTEAD EXEMPTION listed above, not the taxable value pursuant to Florida Statute 196.031(7c).

\* Florida Statutes allow discounts on ad valorem taxes of 4% if paid in November, 3% in December, 2% in January and 1% in February.

**COUNCIL AUDITOR'S OFFICE  
GENERAL SERVICES DISTRICT  
SAMPLE RESIDENTIAL AD VALOREM TAX CALCULATION**

	<b>2007 Tax Rates</b>	<b>2008 Tax Rates</b>	<b>Change from 2007 to 2008</b>	
<b>TAXABLE VALUE CALCULATION</b>				
<b>Assessed Value</b>	\$ 153,750	\$ 158,363	\$ 4,613	3.00%
Less Original Homestead Exemption	(25,000)	(25,000)	-	0.00%
<b>Value Before Additional Homestead Exemption</b>	<b>\$ 128,750</b>	<b>\$ 133,363</b>	<b>\$ 4,613</b>	<b>3.58%</b>
<b>Value Not Subject to the Additional Homestead Exemption (A)</b>	\$ -	\$ (50,000)	\$ (50,000)	N/A
<b>Value Subject to Additional Homestead Exemption</b>	\$ -	\$ 83,363	\$ 83,363	N/A
<b>New Additional Homestead Exemption</b>	\$ -	\$ (25,000)	\$ (25,000)	N/A
<b>Remaining After Additional Exemption (B)</b>	\$ -	\$ 58,363	\$ 58,363	N/A
<b>(A) Plus (B) Equals Taxable Value</b>	<b>\$ 128,750</b>	<b>\$ 108,363</b>	<b>\$ (20,388)</b>	<b>-15.83%</b>

<b>MILLAGE RATES</b>				
Local Government, GSD	8.4841	8.4841	-0-	0.00%
Duval County School Board	7.6040	7.5610	(0.0430)	-0.57%
St John's Water Mgmt. District	0.4158	0.4158	-0-	0.00%
Florida Inland Navigation District	0.0345	0.0345	-0-	0.00%
Voter Approved Debt Payments Duval County School Board	0.1510	-	(0.1510)	-100.00%
<b>Total Millage</b>	<b>16.6894</b>	<b>16.4954</b>	<b>(0.1940)</b>	<b>-1.16%</b>

<b>AD VALOREM TAXES</b>				
Local Government, GSD	\$ 1,092.33	\$ 919.36	\$ (172.97)	-15.83%
Duval County School Board	\$ 979.02	\$ 1,008.36	29.35	3.00%
St John's Water Mgmt. District	\$ 53.53	\$ 45.06	(8.47)	-15.83%
Florida Inland Navigation District	\$ 4.44	\$ 3.74	(0.70)	-15.83%
Voter Approved Debt Payments Duval County School Board	\$ 19.44	\$ -	(19.44)	-100.00%
<b>Total Tax Bill</b>	<b>\$ 2,148.76</b>	<b>\$ 1,976.52</b>	<b>\$ (172.23)</b>	<b>-8.02%</b>
Less Four Percent Discount for Payment in November	(85.95)	(79.06)	6.89	-8.02%
<b>Net Tax Bill</b>	<b>\$ 2,062.81</b>	<b>\$ 1,897.46</b>	<b>\$ (165.34)</b>	<b>-8.02%</b>

**COUNCIL AUDITOR'S OFFICE  
CITY OF JACKSONVILLE  
TAX INCREMENT DISTRICTS  
ORIGINAL 2008/09 BUDGETS**

	NORTHWEST NORTHSIDE			
	SOUTHBANK	EAST	AIRPORT	JAX BEACH
	182 / USD 1A	181 / USD 1B&C	185 / GSA	184 USDs 2A&B
<b>TAXABLE VALUES &amp; RATES</b>				
Base Year	1980	1981/1984	1993	1983/1988
<b>Preliminary Taxable Values</b>	\$ 466,423,829	\$ 1,230,103,683	\$ 982,917,243	\$ 984,163,622
Less Taxable Value in Base Year	89,127,781	416,379,969	189,200,262	48,790,640
<b>Taxable Value Incremental Increases</b>	<b>\$ 377,296,048</b>	<b>\$ 813,723,714</b>	<b>\$ 793,716,981</b>	<b>\$ 935,372,982</b>
Taxable Value Percentage Increases	423.3%	195.4%	419.5%	1917.1%
Operating Millage Rates	8.4841	8.4841	8.4841	5.1934
Collection Rate	95%	95%	95%	95%
<b>REVENUES</b>				
<b>Ad Valorem Taxes - GF / GSD</b>	<b>\$ 3,040,967</b>	<b>\$ 6,558,528</b>	<b>\$ 6,397,276</b>	<b>\$ 4,614,878</b>
Debt Repayment Revenue (Hilton)	\$ 91,250	\$ -0-	\$ -0-	\$ -0-
Debt Repayment Revenue (Coach)	\$ -0-	\$ -0-	\$ 78,538	\$ -0-
<b>Total Revenues</b>	<b>\$ 3,132,217</b>	<b>\$ 6,558,528</b>	<b>\$ 6,475,814</b>	<b>\$ 4,614,878</b>
<b>EXPENDITURES</b>				
Debt Service:				
(A) 06C ETR, Carling	\$ -0-	\$ 942,815	\$ -0-	\$ -0-
HUD Section 108, Hilton Hotel	317,257	-0-	-0-	-0-
HUD Section 108, Hampton Inn	64,381	-0-	-0-	-0-
HUD Section 108, 1997, LaVilla	-0-	115,086	-0-	-0-
HUD Section 108, 1994, Coach	-0-	-0-	454,800	-0-
HUD Section 108, 1996, Sally Beauty	-0-	-0-	100,531	-0-
HUD Section 108, 1997, Body Armor	-0-	-0-	81,395	-0-
02B ETR, Shipyards	-0-	135,657	-0-	-0-
05A ETR, Strand	188,739	-0-	-0-	-0-
(B) 05A ETR, RAMCO	-0-	-0-	960,731	-0-
<b>Total Debt Service</b>	<b>\$ 570,377</b>	<b>\$ 1,193,558</b>	<b>\$ 1,597,457</b>	<b>\$ -0-</b>
Other Current Charges and Obligations (C)	2,561,840	5,110,915	227,192	-0-
Contribution to Community Development (D)	-0-	75,000	-0-	-0-
Cash Carryover	-0-	-0-	-0-	-0-
Transfer Out to the General Fund	-0-	-0-	4,651,165	-0-
Contribution to Jacksonville Beach	-0-	-0-	-0-	4,614,878
Cash Carryover	-0-	179,055	-0-	-0-
<b>Total Expenditures</b>	<b>\$ 3,132,217</b>	<b>\$ 6,558,528</b>	<b>\$ 6,475,814</b>	<b>\$ 4,614,878</b>

**FOOTNOTES:**

(A) The increase is due to the 181 subfund taking a larger share of the debt service payments from the general fund. The combined payments remain the same (\$1,199,585).

(B) This is the first year for payments on this debt issue as interest was capitalized for the first three years.

(C) Other Current Charges and Obligations include the following items:

Stein Mart (Ordinance 2002-370)	\$ 200,000	\$ -0-	\$ -0-
San Marco Place	331,449	-0-	-0-
Vestcor (Lynch Building) - Payback	-0-	1,294,313	-0-
The Strand (REV)	388,802	-0-	-0-
Southbank Riverwalk	754,589	-0-	-0-
Enkei - REV	-0-	-0-	56,000
Household Corporation - REV	-0-	-0-	35,000
MPS Library Garage	-0-	75,000	-0-
(1) MPS Urban Core Garage	-0-	1,801,953	-0-
(1) MPS Arena and Sports Complex	-0-	1,928,455	-0-
JTA/Fidelity Parking Lease	-0-	11,194	-0-
Real Estate Acquisitions	-0-	-0-	-0-
(2) Administration and Consultant Costs	800,000	-0-	-0-
(3) Development Infrastructure	-0-	-0-	136,192
South Shore Group Partners - REV	87,000	-0-	-0-
<b>Total Other Current Chgs and Obligations</b>	<b>\$ 2,561,840</b>	<b>\$ 5,110,915</b>	<b>\$ 227,192</b>

(1) The increase is due to the contract the City has with Metro Parking Solutions, in which the City guarantees an 8% return on MPS's initial investment of \$3,000,000 in three of the City's parking garages. The funds are paid to MPS in the form of a loan on a biannual basis. MPS's lack of profitability has resulted in increased costs to the City in order to assure a return on MPS's investment.

(2) These funds are being used to hire consultants in connection with the redesign of the Friendship Fountain as well as other downtown projects. CRA Plan Update, Real Estate Acquisitions, and Development Infrastructure were combined into this line item for FY 08/09 for subfund 182.

(3) Development Infrastructure is for projects that have not yet been determined but can include Streetscape improvements, etc. that are identified during the fiscal year as being necessary to implement the Area Master Plan.

(D) The Contribution to Community Development is for payments on the CDBG loan for the Museum of Modern Art Project. This is an interest free loan of \$1,500,000 repaid in 20 annual installments of \$75,000. This payment is the 9th installment.

**COUNCIL AUDITOR'S OFFICE  
CITY OF JACKSONVILLE  
GENERAL FUND/GSD  
MAJOR CHANGES IN ORIGINAL BUDGETS  
FROM FY 2007/08 TO FY 2008/09**

**CHANGES IN REVENUE ITEMS:**

<b>GENERAL FUND/GSD 2007/2008 ORIGINAL BUDGET</b>	<b>\$ 937,282,838</b>
<b>Adjustment for Franchise Fee Pulled from Public Works Expense</b>	<u>17,730,373</u>
<b>Adjusted 2007/2008 Budget</b>	<u>\$ 955,013,211</u>
Decrease in Ad Valorem Taxes (Net of Tax Increment Districts)	(4,019,717)
Increase in Franchise Fees	21,579,724
Increase in Utilities Services Taxes	7,622,408
Decrease in State Shared Revenues	(11,036,795)
Net Decrease in Other Non - Departmental Revenues	(3,819,722)
Net Increase in Departmental Revenues	6,102,380
<b>GENERAL FUND/GSD 2008/2009 ORIGINAL BUDGET</b>	<b><u>\$ 971,441,489</u></b>

**CHANGES IN EXPENDITURE ITEMS:**

<b>GENERAL FUND/GSD 2007/2008 ORIGINAL BUDGET</b>	<b>\$ 937,282,838</b>
<b>Adjustment for Franchise Fee Pulled from Public Works Expense</b>	<u>17,730,373</u>
<b>Adjusted 2007/2008 Budget</b>	<u>\$ 955,013,211</u>
Increase in Sheriff's Office	17,210,594
Increase in Fire and Rescue Department	8,117,619
Increase in Recreation and Community Services	2,965,307
Decrease in Debt Service Expenditures	(7,890,740)
Net Decrease in Other Departmental Expenditures	(913,086)
Net Decrease in Other Non - Departmental Items	(3,061,416)
<b>GENERAL FUND/GSD 2008/2009 ORIGINAL BUDGET</b>	<b><u>\$ 971,441,489</u></b>

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

	FY 07-08 COUNCIL APPROVED	FY 08-09 MAYOR'S PROPOSED	FY 08-09 COUNCIL APPROVED
<b>NON-DEPARTMENTAL REVENUES</b>			
AD VALOREM TAXES	476,417,081	474,660,310	474,660,310
DISTRIBUTIONS TO TAX INCREMENT DISTRICTS	-18,348,703	-20,611,649	-20,611,649
<b>NET AD VALOREM TAXES</b>	<b>458,068,378</b>	<b>454,048,661</b>	<b>454,048,661</b>
SALES AND USE TAXES	1,411,000	1,311,500	1,311,500
FRANCHISE FEES	1,404,133	40,714,230	40,714,230
UTILITY SERVICE TAXES	116,223,437	123,845,845	123,845,845
BUSINESS TAXES	8,228,257	8,845,828	8,581,747
FEDERAL PAYMENTS IN LIEU OF TAXES	22,800	22,800	22,800
STATE SHARED REVENUES	154,070,622	143,033,827	143,033,827
CONTRIBUTIONS FROM OTHER LOCAL UNITS	96,183,554	97,811,485	97,811,485
OTHER CHARGES FOR SERVICES	14,064,906	15,080,699	15,080,699
VIOLATIONS OF LOCAL ORDINANCES	29,350	29,350	29,350
OTHER FINES AND/OR FORFEITS	2,431,673	2,364,567	2,364,567
INTEREST, INCL PROFITS ON INVESTMENTS	12,115,217	9,635,447	9,635,447
RENTS AND ROYALTIES	619,823	580,223	580,223
DISPOSITION OF FIXED ASSETS	760,000	75,000	75,000
OTHER MISCELLANEOUS REVENUE	7,963,305	8,312,564	8,312,564
INTERFUND TRANSFERS IN	8,902,781	5,935,784	5,481,953
NON OPERATING SOURCES	374,391		
<b>TOTAL NON-DEPARTMENTAL REVENUES</b>	<b>882,873,627</b>	<b>911,647,810</b>	<b>910,929,898</b>
<b>DEPARTMENTAL REVENUES</b>			
CENTRAL OPERATIONS	182,243	81,820	81,820
CITY COUNCIL	134,800	225,300	225,300
ENVIRONMENTAL & COMPLIANCE	1,036,141	1,310,409	1,293,169
FINANCE	76,639	114,523	114,523
FIRE AND RESCUE	19,489,121	22,021,765	21,971,515
JACKSONVILLE HUMAN RIGHTS COMMISSION	92,400	97,900	97,900
MAYOR'S BOARDS AND COMMISSIONS	124,558	369,051	369,051
MEDICAL EXAMINER	981,525	1,121,648	1,121,648
OFFICE OF THE SHERIFF	17,311,350	20,411,139	20,411,139
PLANNING AND DEVELOPMENT	1,315,060	1,285,860	1,285,860
PUBLIC LIBRARIES	1,623,700	1,553,399	1,553,399
PUBLIC WORKS	10,668,605	10,648,726	10,541,154
RECREATION & COMMUNITY SERVICES	1,343,069	1,340,113	1,415,113
SUPERVISOR OF ELECTIONS	30,000	30,000	30,000
<b>TOTAL DEPARTMENTAL REVENUES</b>	<b>54,409,211</b>	<b>60,611,653</b>	<b>60,511,591</b>
<b>TOTAL GENERAL FUND - GSD REVENUES</b>	<b>937,282,838</b>	<b>972,259,463</b>	<b>971,441,489</b>
Adjustment for Franchise Fee subsequently approved by Council	17,730,373		
<b>Revised Total</b>	<b>955,013,211</b>		

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

<b>CONTRIBUTIONS FROM OTHER FUNDS</b>	FY 07-08 COUNCIL APPROVED	FY 08-09 MAYOR'S PROPOSED	FY 08-09 COUNCIL APPROVED
TRANSFER FR CLK OF COURT TO GF-GSD	2,365,486	636,831	258,000
TRANSFER FR CONCUR MGMT SYS TO GF-GSD	442,455	408,188	408,188
TRANSFER FR AIR POLL TAG FEETO GF-GSD	114,840		
TRANSFER FR SPEC EVENTS TO GF-GSD	1,000,000		
TRANSFER FR ENVIRON PROTECTNTO GF-GSD	25,000	25,000	25,000
TRANSFER FR JIA REDV TID TO GF-GSD	4,815,400	4,651,165	4,651,165
TRANSFER FR COMMUNITY DEV TO GF-GSD	139,600	139,600	139,600
TRANSFER FR PUBLIC SAFTETY GR TO GF-GSD		75,000	
<b>TOTAL CONTRIBUTIONS FROM OTHER FUNDS</b>	<b>8,902,781</b>	<b>5,935,784</b>	<b>5,481,953</b>

<b>CONTRIBUTIONS FROM OTHER LOCAL UNITS</b>	FY 07-08 COUNCIL APPROVED	FY 08-09 MAYOR'S PROPOSED	FY 08-09 COUNCIL APPROVED
JEA - CONTRIBUTIONS TO/FROM			
CONTRIBUTIONS FROM COMPONENT UNIT	73,846,762	76,094,120	76,094,120
CONTRIBUTION FROM JEA/WATER&SEWER	20,340,776	20,593,418	20,593,418
DEBT SVC REVENUE FROM COMPONENT UNIT	1,996,016	1,123,947	1,123,947
<b>TOTAL CONTRIBUTIONS FROM OTHER LOCAL UNITS</b>	<b>96,183,554</b>	<b>97,811,485</b>	<b>97,811,485</b>

<b>STATE SHARED REVENUE DETAIL</b>	FY 07-08 COUNCIL APPROVED	FY 08-09 MAYOR'S PROPOSED	FY 08-09 COUNCIL APPROVED
1/2 CENT SALES TAX	90,294,394	84,461,707	84,461,707
ALCOHOLIC BEVERAGE LICENSE	634,200	627,836	627,836
GASOLINE TAXES 7TH CENT	4,176,305	4,000,000	4,000,000
INSURANCE AGENTS LICENSES	200,000	200,000	200,000
MOBILE HOME LICENSES	254,120	300,000	300,000
MOTOR FUEL USE TAX - COUNTY	48,000	37,753	37,753
MUNICIPAL FUEL TAX REFUND	156,500	299,591	299,591
REV SHARED-1/17 CIGARETTE TAX	676,302	566,906	566,906
REV SHARED-8TH CENT GAS TAX	7,508,735	6,957,060	6,957,060
REV SHARED-COUNTY SALES	22,490,055	19,825,409	19,825,409
REV SHARED-MUNICIPAL SALES	20,276,287	18,384,887	18,384,887
REV SHARED-POPULATION(6.24) FS248.23(2)	5,482,714	5,597,330	5,597,330
SPECIAL FUEL & MOTOR FUEL USE TAX	3,875	2,534	2,534
SURPLUS GAS TAX	1,869,135	1,772,814	1,772,814
<b>TOTAL STATE SHARED REVENUE</b>	<b>154,070,622</b>	<b>143,033,827</b>	<b>143,033,827</b>

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

	<b>FY 07-08 COUNCIL APPROVED</b>	<b>FY 08-09 MAYOR'S PROPOSED</b>	<b>FY 08-09 COUNCIL APPROVED</b>
<b>DEPARTMENTAL EXPENSES</b>			
CENTRAL OPERATIONS	19,283,575	21,156,848	20,796,848
CITY COUNCIL	8,745,142	9,122,081	9,122,081
COURTS	1,067,967	1,521,424	1,521,424
ENVIRONMENTAL & COMPLIANCE	15,089,061	17,271,684	16,916,798
FINANCE	9,443,712	9,406,245	9,353,772
FIRE AND RESCUE	144,997,511	152,331,171	153,115,130
GENERAL COUNSEL	349,591	343,138	343,138
HEALTH ADMINISTRATOR	774,094	770,422	770,422
JACKSONVILLE HUMAN RIGHTS COMMISSION	1,322,742	1,238,253	1,238,253
MAYOR'S BOARDS AND COMMISSIONS	443,004	436,494	436,494
MAYOR'S OFFICE	2,334,011	2,354,442	2,354,442
MEDICAL EXAMINER	2,763,470	3,074,007	3,074,007
OFFICE OF THE SHERIFF	322,379,936	340,213,850	339,590,530
PLANNING AND DEVELOPMENT	7,104,199	8,261,744	8,261,744
PUBLIC DEFENDER	800,020	913,617	913,617
PUBLIC LIBRARIES	37,957,517	38,366,961	38,361,994
PUBLIC WORKS	71,912,885	84,579,704	82,166,156
RECREATION & COMMUNITY SERVICES	49,391,241	52,985,864	52,896,548
STATE ATTORNEY	493,951	622,974	622,974
SUPERVISOR OF ELECTIONS	8,023,010	8,004,514	7,931,074
<b>TOTAL DEPARTMENTAL EXPENSES</b>	<b>704,676,639</b>	<b>752,975,437</b>	<b>749,787,446</b>
<b>NON-DEPARTMENTAL EXPENSES</b>			
CONTINGENCIES	10,114,921	5,000,000	7,313,623
COUNCIL - MISC APPROPRIATIONS/EXPENSES	433,372	349,064	349,064
DEBT SERVICE-FISCAL AGENT FEES	75,000	75,000	1,101,322
EXECUTIVE - MISC APPROPRIATIONS	1,691,440	1,682,265	1,682,265
EXECUTIVE - MISC EXPENDITURES	33,519,938	41,388,871	31,635,692
INTER-LOCAL AGREEMENTS	2,952,017	2,861,716	2,861,716
PENSION - MISC APPROPRIATIONS/EXPENSES	14,706	14,706	14,706
SUBFUND LEVEL ACTIVITY	15,637,564	10,434,149	9,235,614
TRANSFER OUT (NOT RELATED TO DEBT)	86,389,113	83,590,869	93,572,655
TRANSFER OUT FOR DEBT SVC INTEREST	40,053,257	36,348,769	36,348,769
TRANSFER OUT FOR DEBT SVC PRINCIPAL	41,724,871	37,538,617	37,538,617
<b>TOTAL NON-DEPARTMENTAL EXPENSES</b>	<b>232,606,199</b>	<b>219,284,026</b>	<b>221,654,043</b>
<b>TOTAL GENERAL FUND - GSD EXPENDITURES</b>	<b>937,282,838</b>	<b>972,259,463</b>	<b>971,441,489</b>
Adjustment for Franchise Fee pulled from Public Works expense budget	17,730,373		
<b>Revised Total</b>	<b>955,013,211</b>		

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

	FY 07-08 COUNCIL APPROVED	FY 08-09 MAYOR'S PROPOSED	FY 08-09 COUNCIL APPROVED
<b>CONTINGENCIES</b>			
CONTINGENCY-FEDERAL MATCHING GRANTS	2,709,346	2,709,346	1,916,193
SP COUNCIL CONTGNCY-PSG-VOL DENTAL CLINIC	47,628		
SP COUNCIL CONTGNCY-PSG-CULTURAL COUNCIL	375,000		109,000
CONTINGENCY - FEDERAL PROGRAMS	1,290,654	1,290,654	2,083,807
SP COUNCIL CONTGNCY-MEDICAL EXAMINER	262,500		
EXECUTIVE OPER CONTINGENCY-COUNCIL	59,840	250,000	250,000
EXECUTIVE OPER CONTINGENCY-JOINT		500,000	500,000
SP COUNCIL CONTINGENCY-BUDGET	230,890		204,623
SP COUNCIL CONTINGENCY-SEPTIC TANK REHAB	210,625		
SP COUNCIL CONTGNCY-SOLID WASTE CONTRACT			2,000,000
EXECUTIVE OPER CONTINGENCY-MAYOR	59,840	250,000	250,000
SP COUNCIL CONTINGENCY-LAPSE	4,868,598		
<b>TOTAL CONTINGENCIES</b>	<b>10,114,921</b>	<b>5,000,000</b>	<b>7,313,623</b>
<b>COUNCIL - MISC APPROPRIATIONS/EXPENSES</b>			
F.R.S.S. TIME BUYBACK	433,372	349,064	349,064
<b>TOTAL COUNCIL - MISC APPROPRIATIONS/EXPENSES</b>	<b>433,372</b>	<b>349,064</b>	<b>349,064</b>
<b>DEBT SERVICE-FISCAL AGENT FEES</b>			
PAYING AGENTS FEES - GSD	75,000	75,000	1,101,322
<b>TOTAL DEBT SERVICE-FISCAL AGENT FEES</b>	<b>75,000</b>	<b>75,000</b>	<b>1,101,322</b>
<b>EXECUTIVE - MISC APPROPRIATIONS</b>			
METRO PLANNING ORGASSESSMENT	219,809	224,399	224,399
NORTH FLORIDA REGIONAL COUNCIL	360,486	368,015	368,015
SUBSIDIZED PENSION FUNDS	40,000	28,500	28,500
BUSINESS IMPROVEMENT DISTRICT	229,747	229,747	229,747
415 LIMIT PENSION COST	30,000	30,000	30,000
LOAN POOL ALLOCATION - ZOO	60,975	328,588	328,588
TAX DEED PURCHASES	15,000	15,000	15,000
REFUND - TAXES OVERRPD/ERROR/CONTROVERSY	200,000	200,000	200,000
COMMUNITY ORGANIZATION FACILITY RENTS	174,600		
MUNICIPAL DUES & AFFILIATION	197,986	201,486	201,486
EMPLOYEE PARKING SUBSIDY	162,837	56,530	56,530
<b>TOTAL EXECUTIVE - MISC APPROPRIATIONS</b>	<b>1,691,440</b>	<b>1,682,265</b>	<b>1,682,265</b>

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

	FY 07-08 COUNCIL APPROVED	FY 08-09 MAYOR'S PROPOSED	FY 08-09 COUNCIL APPROVED
<b>EXECUTIVE - MISC EXPENDITURES</b>			
NONDEPARTMENTAL INTERNAL SVC ALLOCATION		297,917	297,917
WATER SEWER EXPANSION AUTHORITY	451,314	373,668	373,668
PUBLIC SAFETY INIT. NON SHERIFF		9,753,179	
LOBBYIST FEES	675,000	627,000	627,000
GRANTS ADMINISTRATION	226,800		
COMMUNITY ORGANIZATION FACILITY RENTS		75,000	75,000
JUVENILE JUSTICE	6,668,937	5,248,860	5,248,860
SMG - GATOR BOWL GAME	200,000	350,000	350,000
FLORIDA/GEORGIA GAME BLEACHERS	296,079	296,079	296,079
FILING FEE LOCAL ORD VIOLATION-ST ATTORN	52,000	52,000	52,000
FILING FEE LOCAL ORD VIOLATION-PUBLIC DF	33,000	33,000	33,000
ANNUAL INDEPENDENT AUDIT	380,000	380,000	380,000
CONTRIBUTION TO SHANDS JAX MEDICAL CENTR	23,775,594	23,775,594	23,775,594
SMG - ACC CHAMPIONSHIP GAME	575,000		
CITYWIDE BANKING FUND ALLOCATIONS	186,214	126,574	126,574
<b>TOTAL EXECUTIVE - MISC EXPENDITURES</b>	<b>33,519,938</b>	<b>41,388,871</b>	<b>31,635,692</b>
<b>INTER-LOCAL AGREEMENTS</b>			
JACKSONVILLE BCH LIFEGUARD/BCH CLEANUP	546,676	563,076	563,076
NEPTUNE BCH - LIFEGUARD/BCH CLEANUP/ETC	174,630	179,869	179,869
BEACHES - DISPOSAL CHARGES	1,837,254	1,713,780	1,713,780
ATLANTIC BCH LIFEGUARD/BCH CLEANUP	170,593	175,711	175,711
ATLANTIC BCH LIFEGUARD/BCH CLEANUP	9,000	9,000	9,000
ATLANTIC BCH/NEPTUNE BCH FIRE SERVICE	213,864	220,280	220,280
<b>TOTAL INTER-LOCAL AGREEMENTS</b>	<b>2,952,017</b>	<b>2,861,716</b>	<b>2,861,716</b>
<b>PENSION - MISC APPROPRIATIONS/EXPENSES</b>			
PAYMENTS TO WIDOWS OF CIRCUIT CT JUDGES	14,706	14,706	14,706
<b>TOTAL PENSION - MISC APPROPRIATIONS/EXPENSES</b>	<b>14,706</b>	<b>14,706</b>	<b>14,706</b>
<b>SUBFUND LEVEL ACTIVITY</b>			
PERSONNEL LASPE-CONTINGENCY		-5,759,068	-5,759,068
JTA - CONTRIBUTIONS TO/FROM	1,170,600	1,220,350	1,220,350
JPA - CONTRIBUTIONS TO/FROM	3,616,157	3,033,027	3,033,027
JAX HOUS FIN AUTH-CONTRIBUTIONS TO/FR			52,585
JEDC - CONTRIBUTIONS TO/FROM	10,820,807	11,909,840	10,658,720
WJCT LEASE PAYMENT	30,000	30,000	30,000
<b>TOTAL SUBFUND LEVEL ACTIVITY</b>	<b>15,637,564</b>	<b>10,434,149</b>	<b>9,235,614</b>

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

	FY 07-08 COUNCIL APPROVED	FY 08-09 MAYOR'S PROPOSED	FY 08-09 COUNCIL APPROVED
<b>TRANSFER OUT (NOT RELATED TO DEBT)</b>			
GEN FUND-GSD TRANSFER TO SMG-STADIUM	7,731,122	7,566,779	7,566,779
GEN FUND-GSD TRANSFER TO SMG-BBALL GRNDS	313,266	554,334	554,334
GEN FUND-GSD TRANSFER TO STORMWATER 461		1,220,000	1,561,000
GEN FUND-GSD TRANSFER TO ASH SITES		2,041,250	2,041,250
GEN FUND-GSD TRANSFER TO SMG-EQUESTRIAN	514,559	105,517	146,403
GEN FUND-GSD TRANSFER TO GRANT IMPRV PRJ	1,399,500	1,212,000	1,212,000
GEN FUND-GSD TRANSFER TO DIRECT VEH RPL	760,000	2,689,346	2,689,346
GEN FUND-GSD TRANSFER TO ITD-RADIO COMM	264,000		
GEN FUND-GSD TRANSFER TO SMG-PERFRM ARTS		376,617	323,417
GEN FUND-GSD TRANSFER TO AIR POLL EPA	424,262	424,263	424,263
GEN FUND-GSD TRANSFER TO BCH EROSION LOC	550,000	550,000	550,000
GEN FUND-GSD TRANSFER TO GENRL CAP PROJ	2,600,500	10,339,450	4,730,250
GEN FUND-GSD TRANSFER TO FY09 CAP PROJ			4,452,336
GEN FUND-GSD TRANSFER TO CDBG	237,491	769,408	269,408
GEN FUND-GSD TRANSFER TO JCC	20,640,114	16,440,114	16,390,114
GEN FUND-GSD TRANSFER TO TECH REPLACMTNS		500,000	500,000
GEN FUND-GSD TRANSFER TO ALCOHOL REHAB	297,384	343,961	343,961
GEN FUND-GSD TRANSFER TO SOLID WASTE DSP	31,729,570	20,783,952	20,783,952
GEN FUND-GSD TRANSFER TO PUBLIC SAFT INT			11,194,415
GEN FUND-GSD TRANSFER TO PROP APPRAISER	8,951,810	8,935,449	8,535,449
GEN FUND-GSD TRANSFER TO TAX COLLECTOR	6,363,136	5,643,521	5,667,621
GEN FUND-GSD TRANSFER TO CECIL COM CTR	1,790,355	1,590,465	1,390,465
GEN FUND-GSD TRANSFER TO PUBLIC PRKNG SY	1,822,044		
GEN FUND-GSD TRANSFER TO PK GARAGE REV		1,504,443	1,562,868
GEN FUND-GSD TRANSFER TO BLDG INSP			683,024
<b>TOTAL TRANSFER OUT (NOT RELATED TO DEBT)</b>	<b>86,389,113</b>	<b>83,590,869</b>	<b>93,572,655</b>

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

	FY 07-08 COUNCIL APPROVED	FY 08-09 MAYOR'S PROPOSED	FY 08-09 COUNCIL APPROVED
<b>TRANSFER OUT FOR DEBT SVC INTEREST</b>			
TRF FR 011 GF TO 22H-06C ETR/CARLING	751,805		
TRF FR 011 GF TO 256-07 ETR (INT)		1,868,379	1,868,379
TRF FR 011 GF TO 22C-ETR 2005A	1,278,481	1,263,139	1,263,139
TRF FR 011 GF TO 258-08 ETR AUTUMN		2,056,030	2,056,030
FUTURE DEBT - INTEREST REPAYMENT	2,212,625		
TRF FR 011 GF TO 255-06C ETR	2,344,000	242,374	242,374
TRF FR 011 GF TO 254-06B ETR REF	360,038	355,717	355,717
TRF FR 011 GF TO 253-06A ETR BONDS	1,693,644	1,673,320	1,673,320
TRF FR 011 GF TO 239-HUD 108LOAN/HTV ASC	15,771	10,970	10,970
TRF FR 011 GF TO 22Z-02B ETR BNDS/SHANDS	2,849,966	2,703,979	2,703,979
TRF FR 011 GF TO 22Y-02 GUAR ENTITLEMENT	5,130,000	4,959,414	4,959,414
TRF FR 011 GF TO 22X-02A ETR REFUNDING	1,611,588	1,270,857	1,270,857
TRF FR 011 GF TO 22W-01B ETR/SHIPYARDS	2,194,973	2,119,636	2,119,636
TRF FR 011 GF TO 225-02 LOCAL GVT TAX	2,379,225	2,235,024	2,235,024
TRF FR 011 GF TO 561-ADAM'S MARK	436,080	394,940	394,940
TRF FR 011 GF TO 22V-01A ETR REFUNDING	796,250	313,973	313,973
TRF FR 011 GF TO 222-93 ETR FOR DSI		328,235	328,235
TRF FR 011 GF TO 227-03B&C ETR BONDS	1,954,413	1,856,468	1,856,468
TRF FR 011 GF TO 229-03AETRTRIB/PROTON BM	713,670	668,163	668,163
TRF FR 011 GF TO 22B-02 CIP REV BONDS	3,901,000	3,706,360	3,706,360
TRF FR 011 GF TO 22E-95A/88A ETR	240,244	64,889	64,889
TRF FR 011 GF TO 22I-96 RCR SALES TX BDS	189,625	187,349	187,349
TRF FR 011 GF TO 22R-97 CIP REV BONDS	3,394,078	3,093,942	3,093,942
TRF FR 011 GF TO 22T-99A ETR REF&IMPRV	1,051,740	871,430	871,430
TRF FR 011 GF TO 22U-01 RCR SALES TAX	4,554,041	4,104,181	4,104,181
<b>TOTAL TRANSFER OUT FOR DEBT SVC INTEREST</b>	<b>40,053,257</b>	<b>36,348,769</b>	<b>36,348,769</b>
<b>TRANSFER OUT FOR DEBT SVC PRINCIPAL</b>			
TRF FR 011 GF TO 227-03B&C ETR BONDS	1,690,000	1,210,000	1,210,000
TRF FR 011 GF TO 22W-01B ETR/SHIPYARDS	819,343	859,343	859,343
TRF FR 011 GF TO 258-LGST RESERVE		570,000	570,000
TRF FR 011 GF TO 256-07 ETR		1,015,000	1,015,000
TRF FR 011 GF TO 239-HUD 108 LOAN/HTV AS	55,000	85,000	85,000
TRF FR 011 GF TO 22Z-02B ETR BNDS/SHANDS	2,150,000	2,235,000	2,235,000
TRF FR 011 GF TO 22Y-02 GUAR ENTITLEMENT	2,320,000	2,400,000	2,400,000
TRF FR 011 GF TO 22X-02A ETR REFUNDING	5,895,000	6,155,000	6,155,000
TRF FR 011 GF TO 561-ADAM'S MARK	635,528	663,809	663,809
TRF FR 011 GF TO 22V-01A ETR REFUNDING	7,530,000	8,395,000	8,395,000
TRF FR 011 GF TO 22U-01 RCR SALES TAX	7,600,000	7,905,000	7,905,000
TRF FR 011 GF TO 22T-99A ETR REF&IMPROV	3,815,000	1,410,000	1,410,000
TRF FR 011 GF TO 22R-97 CIP REV BONDS	2,665,000	2,740,000	2,740,000
TRF FR 011 GF TO 22E-95A/88A ETR	2,995,000	1,735,000	1,735,000
TRF FR 011 GF TO 229-03AETRTRIB/PROTON BM	880,000	905,000	905,000
TRF FR 011 GF TO 225-02 LOCAL GVT TAX	2,675,000	2,755,000	2,755,000
TRF FR 011 GF TO 222-93ETR FOR DSP		190,465	190,465
STORMWATER DEBT - MOVED TO SF461		-4,400,000	-4,400,000
TRF FR 011 GF TO 22B-02 CIP REV BONDS		710,000	710,000
<b>TOTAL TRANSFER OUT FOR DEBT SVC PRINCIPAL</b>	<b>41,724,871</b>	<b>37,538,617</b>	<b>37,538,617</b>
<b>TOTAL NON-DEPARTMENTAL EXPENDITURES</b>	<b>232,606,199</b>	<b>219,284,026</b>	<b>221,654,043</b>

**Council Auditor's Office  
Solid Waste Division  
Enterprise Fund Operations**

**FY 2008/09 COUNCIL APPROVED BUDGET**

	LANDFILL PROGRAM	RESIDENTIAL, COLLECTION, DISPOSAL & RECYCLING	TOTAL	FY 2007/08 ORIGINAL BUDGET
<b>REVENUES :</b>				
Disposal Fees			-	23,770,836
Tipping Fees*	20,836,023		20,836,023	
Resource Recovery Fees			-	9,593,864
Host Fees**	10,538,618		10,538,618	
Solid Waste User Fee ***		10,566,638	10,566,638	3,065,400
Investment Earnings	804,670		804,670	864,293
Transfer from Retained Earnings	498,892		498,892	6,030,899
Sale of Recyclable Products	113,516	1,401,908	1,515,424	1,600,766
Downtown Businesses		210,436	210,436	208,233
Commercial Contractors		112,517	112,517	109,374
Gas Sales from Landfill	631,500		631,500	120,000
Miscellaneous Sales and Charges	3,000		3,000	3,000
<b>TOTAL REVENUES</b>	<b>33,426,219</b>	<b>12,291,499</b>	<b>45,717,718</b>	<b>45,366,665</b>
<b>EXPENDITURES :</b>				
Class I Landfill Operations	13,629,620		13,629,620	19,542,680
Office of the Chief / Administration		157,970	157,970	(848)
Debt Service	5,531,190		5,531,190	5,603,401
Sub-fund 442, Contamination Assessments	885,261		885,261	998,465
Sub-fund 443, Landfill Closure/Post Closure	2,945,800		2,945,800	8,019,702
Sub-fund 445, Landfill Mitigation Class I	491,712		491,712	242,408
Sub-fund 446, Landfill Mitigation Class III	329,202		329,202	263,359
Contract Garbage / Recycling		30,694,573	30,694,573	28,519,216
Landfill Charges		10,546,564	10,546,564	12,682,425
Collection Activities		8,614,429	8,614,429	8,893,373
<b>TOTAL EXPENDITURES</b>	<b>23,812,785</b>	<b>50,013,536</b>	<b>73,826,321</b>	<b>84,764,181</b>
<b>GROSS ENTERPRISE SURPLUS (DEFICIT)</b>	<b>9,613,434</b>	<b>(37,722,037)</b>	<b>(28,108,603)</b>	<b>(39,397,516)</b>
<b>FRANCHISE FEE REVENUE</b>	-	<b>7,324,651</b>	<b>7,324,651</b>	<b>7,667,946</b>
<b>SUBSIDY TO ENT. FUND FROM GENERAL FUND / GSD</b>	-	<b>20,783,952</b>	<b>20,783,952</b>	<b>31,729,570</b>
<b>NET ENTERPRISE SURPLUS (DEFICIT)</b>	<b>9,613,434</b>	<b>(9,613,434)</b>	-	-

\* For FY 2009 the Disposal Fees were renamed as Tipping Fees

\*\* For FY 2009 the 'resource recovery fee' was renamed Internal and External Host Fees and is broken down as follows :

\$ 4.44	Deposited in 441; used to fund landfill operations
0.24	Deposited in 442; used to fund contamination assessment and minor remediation
1.98	Deposited in 443; used to fund landfill closure and post-closure costs
0.50	Deposited in 445 / 446 / Taye Brown Regional Park Trust Fund; used to fund mitigation projects
<u>\$ 7.16</u>	

\*\* The user fee passed as ordinance 2007-837-E. This enacted a set, per month fee per premise. \$4 to be paid per month for FY 2009.

**Council Auditor's Office  
Mayor's Proposed Budget 2008/2009  
Public Service Grant Funding**

	2007/2008 Council Approved Budget	2008/2009 Council Approved Budget	\$ Change 2008/2009 Approved to 2007/2008	% Change 2008/2009 Approved to 2007/2008
<b>GENERAL FUND/GSD</b>				
Alzheimer's Disease & Related Disorder	15,270	-	(15,270)	-100.00%
Angelwood Inc. -Sidesaddle Group Home	6,448	6,925	477	7.40%
ARC Jacksonville - Community Employment	40,722	43,735	3,013	7.40%
Beaches Council on Aging (Dial-A-Ride)	28,735	-	(28,735)	-100.00%
Bridge the Gap -Elderly Care	8,850	-	(8,850)	-100.00%
Catholic Charities -Employment Services	19,845	21,313	1,468	7.40%
Cerebral Palsy of Northeast Florida -Adult Developmental Training Program	25,926	27,844	1,918	7.40%
Clara White Mission -Comprehensive Emergency Services	64,706	69,493	4,787	7.40%
Community Connections of Jax -Families Learning Together	44,794	-	(44,794)	-100.00%
Community Connections of Jax -Davis Center: Residential Services	45,473	96,945	51,472	113.19%
Compassionate Families/ Homicide Grief Recovery Program	16,289	17,494	1,205	7.40%
Daniel Memorial-Project Prepare	33,935	36,446	2,511	7.40%
Duval County Public Schools/ Truancy Center	115,425	123,964	8,539	7.40%
Emergency Services & Homeless Coalition	33,935	36,446	2,511	7.40%
FCCJ-ILAB	38,686	41,548	2,862	7.40%
First Coast African- American Chamber of Commerce	105,057	100,800	(4,257)	-4.05%
Fresh Ministries	101,352	108,850	7,498	7.40%
Gateway Community Svcs-Substance Abused (SAGES)	40,001	42,000	1,999	5.00%
Greater Jacksonville USO - Support to Active Duty Military and their Families	22,920	24,616	1,696	7.40%
Grove House - Brain Injury	30,164	-	(30,164)	-100.00%
Grove House - Supportive Employment (NEW)	-	-	-	0.00%
Hart Felt Ministries -Faith in Action	20,777	-	(20,777)	-100.00%
HELP Center	66,515	-	(66,515)	-100.00%
Hope Haven-Hope Academy/Project Search	29,184	31,343	2,159	7.40%
Hubbard House	93,547	100,468	6,921	7.40%
I.M. Sulzbacher Center For The Homeless	93,879	100,824	6,945	7.40%
Jacksonville Area Legal Aid-Civil legal Services	160,398	172,264	11,866	7.40%
Jacksonville Area Legal Aid-Mental Health Advocacy	34,628	37,190	2,562	7.40%
Jax Community Council- Quality of Life Project (NEW)	-	56,491	56,491	N/A
Jax Historical Society-Heritage Education	30,165	-	(30,165)	-100.00%
Jax Historical Society- Republish 'Old Hickory's Town'	9,658	-	(9,658)	-100.00%
L'Arche Harbor House	19,004	20,410	1,406	7.40%
Learn to Read, Inc.	32,038	34,408	2,370	7.40%
Lutheran Social Services - Food Bank	151,079	162,256	11,177	7.40%
Lutheran Social Services - Representative Payee Program	20,361	21,867	1,506	7.40%
Lutheran Social Services - Refugee Education Program	14,252	15,306	1,054	7.40%
Mission House	15,967	17,148	1,181	7.40%
North Florida School of Special Education	14,252	15,306	1,054	7.40%
Northeast Fl. Community Action (NEW)	-	31,879	31,879	N/A
Northeast Fl. Community Action - TEFAP	34,877	37,457	2,580	7.40%
Northeast Fl. Healthy Start Coalition/Azalea Project	57,713	61,983	4,270	7.40%
ODI Independent Living Resource Center- Deaf Consumer Program	17,461	18,753	1,292	7.40%
ODI Independent Living Resource Center- Temporary Loan Closet (NEW)	-	25,917	25,917	N/A
ODI Independent Living Resource Center- Deaf and Disability Victims Advocacy (NEW)	-	20,735	20,735	N/A
Operation New Hope- Ready4Work Program	132,300	142,088	9,788	7.40%
Pinecastle	89,589	96,217	6,628	7.40%
Presbyterian Social Ministries-Cold Night Shelter (See Footnote 1)	8,144	Withdrew App.	(8,144)	-100.00%
Prisoners of Christ	10,935	Withdrew App.	(10,935)	-100.00%
River Region Human Services, Inc.	41,477	-	(41,477)	-100.00%
Ronald McDonald House	23,755	25,512	1,757	7.40%
Salvation Army - Homeless Meals Program	20,976	41,225	20,249	96.53%
Salvation Army - Emergency Food Pantry	7,695	-	(7,695)	-100.00%
Salvation Army - Sr. Center Telephone Reassurance	3,771	-	(3,771)	-100.00%
Salvation Army - Local Disaster Services	6,033	-	(6,033)	-100.00%
Speech & Hearing Clinic	49,545	53,210	3,665	7.40%
United Way -Community Database	16,968	18,223	1,255	7.40%
United Way - RealSense Prosperity Campaign	38,475	41,321	2,846	7.40%
Urban Jax.(Meals on Wheels)	135,740	145,782	10,042	7.40%
Volunteer Jacksonville	30,542	32,801	2,259	7.40%
We Care	55,653	43,706	(11,947)	-21.47%
Women's Center	21,379	22,961	1,582	7.40%
<b>SUBTOTAL PUBLIC SVC GRANTS GENERAL FUND/GSD NOT CULTURAL COUNCIL</b>	<b>\$ 2,447,265</b>	<b>\$ 2,443,470</b>	<b>(3,795)</b>	<b>-0.16%</b>
St. Matthews Volunteer Dental Clinic- Funding Placed in Special Council Contingency	47,628	-	(47,628)	-100.00%
<b>SUBTOTAL PUBLIC SVC GRANTS GENERAL FUND/GSD NOT CULTURAL COUNCIL</b>	<b>\$ 2,494,893</b>	<b>\$ 2,443,470</b>	<b>(51,423)</b>	<b>-2.06%</b>
<b>CULTURAL COUNCIL GRANTS GENERAL FUND/GSD</b>				
Cultural Council of Greater Jacksonville	\$ 3,000,000	\$ 3,000,000	-	0.00%
Cultural Council of Greater Jacksonville- Art in Public Places	\$ 51,300	\$ 55,095	3,795	7.40%
<b>SUBTOTAL CULTURAL COUNCIL GRANTS GENERAL FUND/GSD</b>	<b>\$ 3,051,300</b>	<b>\$ 3,055,095</b>	<b>3,795</b>	<b>0.12%</b>
<b>TOTAL PSGS AND CULTURAL COUNCIL GRANTS GENERAL FUND/GSD</b>	<b>\$ 5,546,193</b>	<b>\$ 5,498,565</b>	<b>(47,628)</b>	<b>-0.86%</b>

**Council Auditor's Office  
Mayor's Proposed Budget 2008/2009  
Public Service Grant Funding**

	2007/2008 Council Approved Budget	2008/2009 Council Approved Budget	\$ Change 2008/2009 Approved to 2007/2008	% Change 2008/2009 Approved to 2007/2008
<b>SPECIAL REVENUE FUNDS</b>				
Catholic Charities- Choose Life Trust	47,000	47,000	-	0.00%
Duval County Public Schools- Driver Education Safety Trust	550,000	500,000	(50,000)	-9.09%
Gateway Community Svcs- Alcohol Rehab Trust	675,000	675,000	-	0.00%
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$ 1,272,000</b>	<b>\$ 1,222,000</b>	<b>(50,000)</b>	<b>-3.93%</b>
<b>COMPONENT UNITS</b>				
UNF Small Business Development Center (JEDC)	102,000	-	(102,000)	-100.00%
<b>TOTAL COMPONENT UNITS</b>	<b>\$ 102,000</b>	<b>\$ -</b>	<b>(102,000)</b>	<b>-100.00%</b>
<b>GRANTS CLASSIFIED UNDER CONTRACTUAL SERVICES</b>				
Bob Hayes Track & Field (JEJE751) (See Footnote 2)	87,500	87,500	-	0.00%
UNF Business Center (JEJE751)	-	102,000	102,000	N/A
Character Counts! Jacksonville (JCOD191)	23,940	23,940	-	0.00%
First Coast No More Homeless Pets (ERAC011)	150,500	150,500	-	0.00%
Jacksonville Community Council- Quality of Life Project (RCOD011)	52,600	-	(52,600)	-100.00%
Jacksonville Community Council- Race Relations Progress Report (JHRC011CR)	8,978	15,000	6,022	67.08%
Jacksonville Housing Partnership (HNCD1A1)	29,027	-	(29,027)	-100.00%
Jacksonville Humane Society (ERAC011)	89,775	89,775	-	0.00%
Library Foundation- Much Ado About Books (PLJX011MBAD)	15,390	15,390	-	0.00%
Tree Hill, Inc. (RCWF011)	42,750	95,000	52,250	122.22%
Blueprint for Prosperity (JEJE751)	125,000	-	(125,000)	-100.00%
Jacksonville Sister Cities Association (OPPO011)	20,576	20,576	-	0.00%
Jacksonville Zoological Society (RCOD011)	1,503,000	1,350,000	(153,000)	-10.18%
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 2,149,036</b>	<b>\$ 1,949,681</b>	<b>(199,355)</b>	<b>-9.28%</b>
<b>TOTAL GSD, SPECIAL REVENUE, COMPONENT UNITS, and CONTRACTUAL SERVICES</b>	<b>\$ 9,069,229</b>	<b>\$ 8,670,246</b>	<b>(398,983)</b>	<b>-4.40%</b>
<b>Footnotes:</b>				
(1) Pending Ordinance 2008-994 would provide \$8,746 in funding to Presbyterian Social Ministries.				
(2) When the budget ordinance was adopted, funding for Bob Hayes Track & Field was put in a designated contingency due to the recipient's noncompliance with Chapter 118 audit/reporting requirements. Pending Ordinance 2008-993 would restore the funding above the line.				

CULTURAL COUNCIL OF GREATER JACKSONVILLE, INC.

Cultural Service Grant Awards  
Fiscal 2008 2009

ORGANIZATION	2008-2009
Art Center Cooperative	1,214
Atlantic Beach Exp. Theatre	6,292
Beaches Area Historical Society	35,735
Beaches Fine Arts Series	50,530
Cathedral Arts Project	84,392
City Kids Art Factory	7,282
Cummer Museum of Art & Gardens	373,525
Florida Theatre	343,002
Friday Musicale	22,125
Jacksonville Ballet Theatre	7,770
Jacksonville Children's Chorus	35,217
Jacksonville Film Events	21,144
Jacksonville Historical Society	4,162
Jacksonville Symphony Orchestra	352,173
Karpeles Manuscript Library	10,921
Mandarin Museum & Historical Society	8,014
Museum of Contemporary Art, Jacksonville	187,115
Museum of Science and History	307,022
Players by the Sea	49,804
Ritz Chamber Players	3,986
Riverside Fine Arts Series	40,754
St. Johns River City Band	34,025
Stage Aurora	22,278
Theatre Jacksonville	100,288
Theatreworks	67,050
WJCT	359,180
<b>GRANT TOTALS</b>	<b>2,535,000</b>
Cultural Council	405,000
St. Johns River City Band	60,000
<b>TOTAL</b>	<b>3,000,000</b>

# Capital Improvement Budget First Year Funding of CIP City Capital Projects

**CURRENT FUNDING SOURCE**

FY 08/09  
 Pay Go 1,688,000  
 Pay Go=FIN 1,212,000  
 Transferred Debt Proceeds 18,745,000  
 Fair Share 1,750,000

**ANTICIPATED FUNDING SOURCE**

Debt Proceeds 86,491,750  
 Grant(s)-FIND 1,212,000  
 Tree Mitigation Fund 3,000,000  
 Historic Preservation 100,000  
Grand Total/Per Year 114,198,750

Dept.	Project Name	Estimated Expenditures	FY 08/09	Pay Go	Transferred Debt Proceeds	Fair Share	Debt Proceeds	Grants	Tree Mitigation	Historic Preservation
1 E&C	Burke St. Lime Pits	4,000,000	1,000,000				1,000,000			
2 E&C	Doe Boy Dump Site	6,930,000	2,430,000				2,430,000			
3 E&C	Gold Ment/Pope Place	23,750,000	6,000,000				6,000,000			
4 E&C	JAX Ash Sites	98,400,000	9,870,000				9,870,000			
5 E&C	County Wide Environmental Compliance	7,250,000	250,000				250,000			
6 FR	Fire Station #26 (3 Bay) Replacement	2,770,000	2,000,000				2,000,000			
7 FR	Radio Infrastructure	21,000,000	14,000,000				14,000,000			
8 JEDC	Miles/Hallmark Infrastructure Improvements	21,287,005	3,000,000				3,000,000			
9 JEDC	Cecil Field 100 Acres of New Wetlands	1,500,000	420,000				420,000			
10 R&C	ADA Compliance within Parks/Upgrade Parks	10,721,531	1,000,000		695,000		205,000		100,000	
11 R&C	Bob Hayes/N.E. Community Center	9,629,880	3,850,000				3,650,000		200,000	
12 R&C	Intracoastal Boat Ramp Parking Acquisition (FIND)	534,000	534,000	267,000				267,000		
13 R&C	Sisters Creek Canoe Launch Phase II (FIND)	150,000	150,000	75,000				75,000		
14 R&C	Harborview Boat Ramp (FIND)	400,000	400,000	200,000				200,000		
15 R&C	Michael Scanlon Boat Ramp (FIND)	440,000	440,000	220,000				220,000		
16 R&C	Castaway Dredge Phase II (FIND)	900,000	900,000	450,000				450,000		
17 R&C	Park Capital Projects -Upgrades/Maintenance Repairs	7,445,716	4,445,716							
18 PW	Hardscape County Wide	2,500,000	500,000	500,000					2,000,000	
19 PW	County Wide Landscape	10,000,000	2,000,000							
20 PW	Countywide, City Maintained St. Johns River Bulkhead, Assessment and Restoration	6,970,000	1,100,000							
21 PW	Storm Debris Temporary Site Improvements	300,000	100,000	100,000			1,100,000			
22 PW	U.F. Land acquisition and Building Renovation for increased Education Facility	5,000,000	5,000,000	100,000	5,000,000					
23 PW	Ed Ball Building	49,099,049	4,578,810							
24 PW	Governmental Facilities Capital Maintenance	36,289,464	4,991,440	1,088,000			4,378,810		200,000	
25 PW	Haverly's	17,843,625	2,000,000				2,000,000		100,000	
26 PW	Snyder Memorial Historical Repairs	1,365,000	100,000							100,000
27 PW	Community Center Rehabilitation	2,897,243	2,897,517		2,897,517					
28 PW	Northbank Riverwalk Extension	12,565,225	4,000,000				3,900,000		100,000	
29 PW	Southbank Riverwalk Extension	14,030,531	2,500,000				2,500,000			
30 PW	Alta Drive/ 9A to New Berlin	14,500,000	750,000							
31 PW	Charfee Road	26,300,000	1,000,000			750,000				
32 PW	Town Centers - completion of planned projects	1,656,767	1,656,767		1,656,767					
33 PW	11th St.- 12th Street - Venus St. Connector	3,400,000	3,400,000		3,400,000					
34 PW	Jefferson St. Reconstruction - 8th St. to 10th St.	650,000	650,000		650,000					
35 PW	Intersection Improvements, Bridge, Misc Construction	34,886,580	1,500,000						100,000	
36 PW	Coastline Drive and the Riverwalk Repairs	4,900,000	1,100,000				1,400,000			
37 PW	Roadway Resurfacing	127,099,386	14,734,000				1,100,000			
38 PW	San Marco (Naldo to Riverplace)	13,575,500	3,700,500				1,100,000			
39 PW	Sidewalk Construction and Repair	6,039,877	1,000,000				3,500,500		200,000	
40 PW	Signalization/ITS Enhancements	11,286,701	750,000				750,000			
41 PW	Jacksonville Transportation Center	5,000,000	3,500,000				3,500,000			
<b>Total</b>										
			\$114,198,750	\$ 2,900,000	\$ 18,745,000	\$ 1,750,000	\$ 86,491,750	\$ 1,212,000	\$ 3,000,000	\$ 100,000



**Capital Improvement Program  
Five Year Summary  
City Capital Projects**

**CURRENT FUNDING SOURCE**

	FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13
Pay Go	1,688,000				
Pay Co-FIND	1,212,000				
Transferred Debt Proceeds	18,745,000				
Fair Share	1,750,000				
Pay Go		11,770,000	13,480,000	15,370,000	17,700,000
Debt Proceeds		64,960,816	137,768,000	55,712,000	56,872,000
Grant(s)-FIND		1,200,000	1,200,000	1,200,000	1,200,000
Tree Mitigation Fund		3,000,000	2,000,000	2,800,000	
Historic Preservation		100,000			
<b>Grand Total Per Year</b>	<b>114,198,750</b>	<b>80,930,816</b>	<b>154,448,000</b>	<b>75,082,000</b>	<b>75,772,000</b>

**ANTICIPATED FUNDING SOURCE**

Dept.	Program Area	Project Name	Estimated Expenditures	Prior Years	FY 09 - FY 13					Beyond 5th	total by Dept
					FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13		
1 E&C	Environment/Quality of Life	Burke St. Lime Pits	4,000,000		1,000,000	2,000,000				1,000,000	
2 E&C	Environment/Quality of Life	Doe Boy Dump Site	6,930,000		2,430,000					4,500,000	
3 E&C	Environment/Quality of Life	Gold Merit/Pope Place	23,750,000		6,000,000	3,250,000	3,000,000			11,500,000	
4 E&C	Environment/Quality of Life	JAX Ash Sites	98,400,000	1,250,000	9,870,000	20,000,000	20,000,000	22,280,000			
5 E&C	Environment/Quality of Life	Southside Incinerator Site	2,500,000	2,250,000				250,000			
6 E&C	Environment/Quality of Life	County Wide Environmental Compliance	7,250,000	250,000	250,000	250,000	250,000	6,000,000			122,080,000
7 FR	Public Safety	Fire Station #25 (3 Bay) Replacement	3,272,000			3,272,000					
8 FR	Public Safety	Fire Station #26 (3 Bay) Replacement	2,770,000	770,000							
9 FR	Public Safety	Fire Station #47	3,736,904	348,904				3,388,000			
10. FR	Public Safety	Radio Infrastructure	21,000,000		14,000,000	7,000,000					29,660,000
11 JEDC	Targeted Economic Development	Miles/Hallmark Infrastructure Improvements	21,287,005	16,194,641	3,000,000	2,092,364	310,000	160,000	1,000,000		6,292,364
12 JEDC	Drainage	Cecil Field 100 Acres of New Wetlands	1,500,000	420,000	1,000,000						
13 R&C	Parks	ADA Compliance within Parks/Upgrade Parks	10,721,531	2,555,531	1,000,000	1,000,000	1,000,000	1,000,000			3,166,000
14 R&C	Parks	Bob Hayes/NLE Community Center	7,919,558	4,069,558	3,850,000						
15 R&C	Parks	Intracoastal Boat Ramp Parking Acquisition	534,000	534,000							
16 R&C	Parks	Sisters Creek Canoe Launch Phase II	150,000	150,000							
17 R&C	Parks	Harborview Boat Ramp	464,544	64,544							
18 R&C	Parks	Michael Scanlon Boat Ramp - Restroom	440,000								
19 R&C	Parks	Castaway Dredge Phase II	900,000								
20 R&C	Parks	Florida Inland Navigation District (FIND) Projects	12,000,000		2,400,000	2,400,000	2,400,000	2,400,000			2,400,000
21 R&C	Parks	Park Capital Projects - Upgrades/Maintenance Repairs	12,037,416	3,000,000	4,445,716						4,597,700
22 PW	Environment/Quality of Life	Hardscape County Wide	2,500,000	500,000	500,000	500,000	500,000				
23 PW	Environment/Quality of Life	County Wide Landscape	8,100,000	100,000	2,000,000	2,000,000	2,000,000				
24 PW	Environment/Quality of Life	Countywide, City Maintained St. Johns River Bulkhead, Assessment and Restoration	6,970,000	3,435,000	1,100,000	1,100,000	1,335,000				
25 PW	Environment/Quality of Life	Storm Debris Temporary Site Improvements	300,000	100,000	100,000						
26 PW	Environment/Quality of Life	U.F. Land acquisition and Building Renovation for increased Education Facility	500,000	500,000							
27 PW	Government Facilities	Ed Bell Building	49,089,049	38,274,173	4,578,810	3,033,066	3,203,000	4,400,000			4,400,000
28 PW	Government Facilities	Governmental Facilities Capital Maintenance	36,352,016	8,972,826	4,991,440	4,787,750	4,400,000	4,400,000			
29 PW	Government Facilities	Haverty's	19,743,625	4,743,625	2,000,000			13,000,000			
30 PW	Government Facilities	Snyder Memorial Historical Repairs	915,500	815,500	100,000						
31 PW	Government Facilities	Duval County Courthouse Facilities	350,000,000	263,500,000		86,500,000					
32 PW	Public Facilities	Community Center Rehabilitation	2,897,517		2,897,517						
33 PW	Parks	Northbank Riverwalk Extension	24,740,692	16,740,692	4,000,000	4,000,000	2,500,000	2,154,000			13,750,000
34 PW	Parks	Southbank Riverwalk Extension	14,030,531	1,876,531	2,500,000	2,500,000					25,300,000
35 PW	Roads/Infrastructure/Transportation	Alta Drive/ 9A to New Berlin (2 to 4 lanes)	12,037,416		1,000,000						
36 PW	Roads/Infrastructure/Transportation	Chaffee Road	12,037,416		1,000,000						
37 PW	Roads/Infrastructure/Transportation	Town Centers - completion of planned projects	1,656,767		1,656,767						
38 PW	Roads/Infrastructure/Transportation	11th St. - 12th Street - Venus St. Connector	3,400,000		3,400,000						
39 PW	Roads/Infrastructure/Transportation	Jefferson St. Reconstruction - 8th St. to 10th St.	650,000		650,000						
40 PW	Roads/Infrastructure/Transportation	8th St. - I-95 to Blvd. Landscaping/Tree Planting Hardscape	1,300,000		1,300,000			1,300,000			
41 PW	Roads/Infrastructure/Transportation	Intersection Improvements, Bridge, Misc Construction	34,786,580	25,286,580	1,500,000	1,500,000	1,500,000	1,500,000			2,000,000
42 PW	Roads/Infrastructure/Transportation	Coastline Drive and the Riverwalk Repairs	4,990,000	1,690,000	1,100,000	1,100,000	1,100,000				
43 PW	Roads/Infrastructure/Transportation	Roadway Resurfacing	129,621,743	16,865,107	14,734,000	14,507,636	16,603,000	14,872,000			32,440,000
44 PW	Roads/Infrastructure/Transportation	San Marco (Naldo to Riverplace)	12,775,500	1,000,000	3,700,500	5,500,000	2,575,000				
45 PW	Roads/Infrastructure/Transportation	Signalwalk Construction and Repair	6,039,877	1,039,877	1,000,000	1,000,000	1,000,000	500,000			
46 PW	Roads/Infrastructure/Transportation	Signalization/ITS Enhancements	11,250,000	750,000	1,000,000	1,000,000	1,000,000	1,000,000			5,750,000
47 PW	Targeted Economic Development	Jacksonville Transportation Center	5,000,000	1,500,000	3,500,000						
48 Sheriff	Public Safety	MCC Prisoner Housing Units	143,887,312	150,000,000			5,000,000	10,000,000			128,887,312
Total					\$ 418,243,089	\$ 418,243,089	\$ 154,448,000	\$ 75,082,000	\$ 75,772,000	\$ 239,685,012	\$ 500,431,566
Surplus (Deficit)					0	0	0	0	0	0	0

**Capital Improvement Program  
Five Year Summary  
Stormwater Projects**

**CURRENT FUNDING SOURCE  
ANTICIPATED FUNDING SOURCE**

	FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13
Stormwater Pay Go	\$8,500,000	\$0	\$16,695,000	\$11,065,000	\$6,000,000
Debt Proceeds	\$7,850,000	\$11,280,000	\$0	\$14,470,000	\$19,400,000
<b>Total/Per Year</b>	<b>\$ 16,350,000</b>	<b>\$ 11,280,000</b>	<b>\$ 16,695,000</b>	<b>\$ 25,535,000</b>	<b>\$ 25,400,000</b>

Increased/Decreased Debt

Dept. Area	Program	Project Name	Estimated Expenditures	Prior Years Approval					Beyond 5th	
				FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13		
1 PW	Drainage	Avenue B/Zimnia Ave Box Culvert	3,600,000							
2 PW	Drainage	Country Creek Drainage	6,000,000	100,000	250,000	350,000	3,250,000			
3 PW	Drainage	County Wide Drainage System Rehab	26,510,000	2,510,000	6,000,000	6,000,000	5,200,000	6,000,000	6,000,000	
4 PW	Drainage	Crystal Springs Area Drainage	3,800,000		75,000	500,000	2,175,000	1,050,000		
5 PW	Drainage	Hamilton/Jersey Outfall to Roosevelt	2,900,000	200,000		500,000	2,200,000			
6 PW	Drainage	Lasalle Street Outfall	7,000,000		50,000	750,000	2,500,000	3,700,000		
7 PW	Drainage	Lavilla/Brooklyn Compensatory Pond (Broward Rd & Smith St)	2,750,000	350,000	820,000	1,580,000				
8 PW	Drainage	Lower Eastside Drainage - Pond Expansion	4,250,000	900,000	2,000,000	1,350,000				
9 PW	Drainage	Lower Eastside Drainage Improvements - Phase 3	6,500,000							
10 PW	Drainage	McCoy's Creek Pond "C"	3,400,000	300,000	500,000	2,600,000			6,500,000	
11 PW	Drainage	McCoy's Creek Pond Retrofit (Air Liquide)	1,000,000	465,000	535,000					
12 PW	Drainage	Messer Area Drainage	4,750,000		75,000	1,000,000	425,000	3,250,000		
13 PW	Drainage	Miruelo Circle Drainage	2,800,000	100,000	250,000	100,000	2,350,000			
14 PW	Drainage	Noroad/Lambing Drainage	1,400,000		50,000	190,000	1,160,000			
15 PW	Drainage	Old Plank Road Outfall	3,500,000		75,000	450,000	175,000	2,800,000		
16 PW	Drainage	Paul Avenue Outfall	1,700,000		500,000	775,000		100,000		
17 PW	Drainage	TMDL Initiative/River Accord (includes trading)	178,538,272	11,000,000	100,000	100,000	100,000	100,000	167,138,272	
18 PW	Drainage	MSMP (Master Stormwater Management Plan) Support	2,000,000					2,000,000		

<b>Total</b>	<b>\$ 16,350,000</b>	<b>\$ 11,280,000</b>	<b>\$ 16,695,000</b>	<b>\$ 25,535,000</b>	<b>\$ 25,400,000</b>
<b>Surplus (Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>