

CITY OF JACKSONVILLE, FLORIDA

PREFACE

How to Use this Book Format and Organization of the Annual Budget Book

This book is separated by tabs. Each tab represents a separate section of the City of Jacksonville's budget. All departments will have a uniform format to promote greater understanding.

Introduction – This introductory section provides a profile of the City of Jacksonville, its history, budget highlights, information on financial policies and generally accepted accounting practices GAAP, an overview of major city revenues and expenditures, the city's budget calendar, and its personnel distribution.

General Fund – The General Fund section includes additional information and descriptions of subfunds that house most of the city's basic municipal services.

Special Revenue Funds – The Special Revenue Funds section provides detailed information on those funds and trusts that have been established to account for revenues that are restricted to special uses.

Enterprise Funds – The Enterprise Funds tab contains data concerning the city's funds where costs will be recovered primarily through user charges, similar to private business.

Internal Service Funds – This tab includes greater detail on funds used to provide goods and/or services to other departments or agencies within the city, for which they are reimbursed by the recipient.

Other Funds – All funds not represented in the General Fund, Special Revenue Funds, Enterprise Funds, or Internal Service Funds sections are accounted for in the Other Funds tab.

Debt Management – An analysis of bonded indebtedness and various schedules of debt services requirements, in addition to debt policies and procedures, are the focus of the Debt Management tab.

Capital Projects – The Five-Year Capital Improvement Plan, a multi-year forecast of major capital buildings, infrastructures, and equipment needs of the city, is presented in this tab.

Departmental Budgets – This tab is comprised of more descriptive information regarding budgetary and operational revenues and expenditures for each department or regulatory board within the city.

Appendix – The appendix tab includes an index and glossary, miscellaneous statistical data, demographic information, construction activity, gross sales and property tax figures.

Format and Organization of the Fund Pages

Each fund tab contains a Summary of Subfunds page. This page details the personnel expenses, operating expenses, capital outlay, grants and aids, other uses for the current fiscal year for the fund. Immediately following the Summary of Subfunds page, each subfund will be presented in greater detail. On the respective sub fund page the following information is presented:

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Description – The Description is a summary of revenues and expenditures within the subfund, followed by valuable information about the history of the subfund, its implementation and/or any ordinances or legislation governing the sub fund.

Revenues – The Revenues section provides information on money generated from taxes, charges for services, fines and forfeits, transfers, miscellaneous and other sources. There is a discussion of the specific revenue source along with an explanation of significant increases/decreases from the prior year's budget.

Expenditures – The Expenditures section presents additional detail on personnel expenses, operating expenses, capital outlay, other uses, and grants and aids. Similar to the Revenues section, the Expenditures section also explains material increases/decreases from the prior year's budget.

Format and Organization of the Department Budgets

The Department Budgets tab begins with a schedule of appropriations by department, which details personnel expenses, operating expenses, capital outlay, grants and aids, and other uses of expenditure appropriations for each department. Directly following this schedule are the various department and division pages showing the following information:

Organizational Chart – This page shows the department's mission and/or vision, along with the organizational hierarchy for the department and its various branches or divisions.

Function – The Function is presented on the division pages. Each division's purpose is indicated here, along with the scope of that division's responsibilities.

Highlights – The Highlights section outlines what the department or division hopes to accomplish with the adoption of the proposed budget for the fiscal year.

Analysis – An analysis of material changes to expenditures (personnel, operating, capital and other uses) is presented on each department or division page. In addition, any changes to personnel data from one fiscal year to the next would be presented here.

Financial Data – Expenditure information concerning the department's financials is presented on this page. The expenditures are represented by division and totaled.

Personnel Data - This section shows the number of authorized positions by division, in addition to the number of part-time hours allocated to the divisions.

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GENERAL FUND Summary of Subfunds

S/F	Description	Personnel Expenses	Operating Expenses	Capital Outlay	Debt Service	Grants and Aids	Other Uses	FY 09 Budgeted
011	General Fund-GSD	499,967,243	230,299,824	9,812,636	74,988,708	34,597,216	121,775,862	971,441,489
012	Mosquito Control State 1	28,044	320,979	31,437				380,460
015	Property Appraiser	7,390,157	962,366	1				9,352,524
016	Clerk of the Court	1,941,956	6,923	1			1,300,564	4,549,444
017	Tax Collector	9,857,217	62	1,699,106				15,498,185
018	Emergency Reserve						38,602,251	38,602,251
019	Public Safety Initiative	461,016				9,968,735		11,194,415
	Total General Funds	519,645,633	238,596,115	1,543,181	74,988,708	44,565,951	161,678,677	1,051,018,768

This table includes a personnel expenses column by fund, which includes regular salaries and wages, other salaries and wages, overtime, special pay, federal taxes, retirement contributions, life and health insurance and workers' compensation insurance.

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DEPARTMENT OF FINANCE

Each department lists its vision relating to its overall theme.

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.

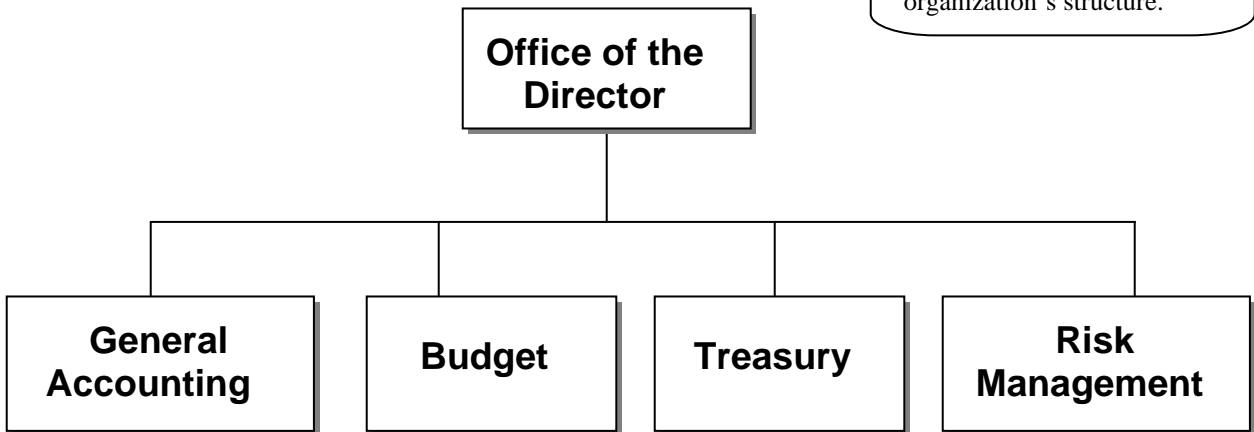
DEPARTMENT MISSION:

The department will list its mission and goals for the next two to five years.

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.

Organizational Structure

Every department section includes a chart depicting the organization's structure.



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FINANCE

EXPENDITURES BY DIVISION	FY 07 Actual	FY 08 Budget	FY 09 Approved	Dollar Change	Percent Change
ACCOUNTING DIVISION					
PERSONNEL EXPENSES	2,738,111	3,096,384	3,192,541	96,157	3.1%
OPERATING EXPENSES	1,714,655	2,003,643	1,285,212	-718,431	-35.9%
CAPITAL OUTLAY	0	1	1	0	0.0%
DIVISION TOTAL	4,453,289	5,100,028	4,477,754	-622,274	-12.2%
BUDGET DIVISION					
PERSONNEL EXPENSES	732,282	813,093	930,530	117,437	12.5%
OPERATING EXPENSES	215,349	234,016	218,000	-15,987	-7.9%
CAPITAL OUTLAY	0	1	1	0	0.0%
DIVISION TOTAL	947,631	1,047,110	1,148,531	101,421	8.0%
GENERAL EMPLOYEE PENSIONS					
PERSONNEL EXPENSES	369,669	389,043	459,731	70,688	18.2%
OPERATING EXPENSES	2,268,750	9,235,684	10,802,182	1,566,498	17.0%
CAPITAL OUTLAY	0	1	1	0	0.0%
OTHER USES	-389,606	298,644	251,563	-47,081	-15.8%
DIVISION TOTAL	2,248,813	9,923,372	11,513,477	1,590,105	16.0%
OFFICE OF THE DIRECTOR					
PERSONNEL EXPENSES	3,346,736	1,535,246	1,810,242	274,996	17.9%
OPERATING EXPENSES	1,246,971	507,002	599,510	92,508	18.2%
CAPITAL OUTLAY	41,574	1	1	0	0.0%
GRANTS AND AIDS	15,500	0	0	0	
DIVISION TOTAL	4,650,781	2,042,249	2,409,753	367,504	18.0%
RISK MANAGEMENT					
PERSONNEL EXPENSES	964,872	1,624,611	1,705,695	81,084	5.0%
OPERATING EXPENSES	38,229,615	39,131,813	35,399,399	-3,732,414	-9.5%
CAPITAL OUTLAY	0	79,903	1	-79,902	-100.0%
OTHER USES	107,305	387,680	417,101	29,421	7.6%
DIVISION TOTAL	39,301,792	41,224,007	37,522,196	-3,701,811	-9.0%
TREASURY					
PERSONNEL EXPENSES	683,218	746,531	815,700	69,169	9.3%
OPERATING EXPENSES	901,878	727,899	922,466	194,567	26.7%
CAPITAL OUTLAY	3,652	1	1	0	0.0%
DEBT SERVICE	2,616,875	28,964,930	38,171,067	9,206,137	31.8%
OTHER USES	0	72,057,308	109,893,356	37,836,048	52.5%
DIVISION TOTAL	4,205,622	102,496,669	149,802,590	47,305,921	46.2%
TOTAL EXPENDITURES	55,807,928	161,833,435	206,856,418	45,022,983	27.8%

Each department's financial page will be separated by division. Expenditures are shown for the prior two years as well as for the current year.

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FINANCE

	FY 07	FY 08	FY 09	Change
AUTHORIZED POSITIONS				
ACCOUNTING DIVISION	50	51	49	-2
BUDGET DIVISION	40	11	11	0
GENERAL EMPLOYEE PENSIONS	6	6	7	1
OFFICE OF THE DIRECTOR	63	16	17	1
RISK MANAGEMENT	18	23	23	0
TREASURY	9	10	10	0

	FY 07	FY 08	FY 09	Change
PART TIME HOURS				
BUDGET DIVISION	51,851	1,040	1,040	0
GENERAL EMPLOYEE PENSIONS	0	0	1,080	1,080
OFFICE OF THE DIRECTOR	11,398	7,118	7,118	0
RISK MANAGEMENT	2,800	2,800	2,800	0
TREASURY	2,000	2,000	2,000	0

The number of authorized positions and part-time hours for each division within the department is shown for a three year period, along with the change from the prior fiscal year.

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DEPARTMENT :	Finance
DIVISION:	Office of the Director

FUNCTION:

The Function defines the division's purpose within the city.

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:

Each Division will display accomplishments and changes from the previous year.

- Implementation of the new Defined Contribution option for the General Employees Pension Plan
- Assist with implementation of the Jacksonville Journey Program

ANALYSIS:

Each Division will display an abbreviated financial comparison with the previous year.

Personnel Expenses

There was a net increase of \$274,996 in personnel expenses due to a cost of living allowance, filling two vacancies in the Office of Performance Auditing and transferring the Inspector General's position from the Office of the Mayor to the Finance Director's Office. Some of this personnel expense is due to a budgeted lapse of \$52,183 that was restored. Because there was a change in the allocation methodology, Worker's Compensation also increased.

Operating Expenses

There was an increase in operating expenses of \$92,508, mostly due to a change in internal service allocations for Information Technology and General Counsel fees.

Capital Outlay

No Capital items were budgeted for FY 09.

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How to use this Book

How to read Annual Budget Book Financial Schedules

The Chart of Accounts – The City of Jacksonville, Florida budget is organized according to the chart of accounts – the financial accounting and coding structure used in both this book and the budget ordinance. The chart of accounts is composed of funds, sub-funds, departments, divisions and object accounts.

Funds – A fiscal and accounting entity comprised of a self-balancing set of accounts reflecting 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 to allow effective and efficient management. Activities that are similar in nature and purpose are accounted for in the same fund.

Subfund – A budgetary and accounting entity that is a division of a fund. Although the fund level where all pertinent accounts must be self-balancing, subfunds of the city are also self-balancing.

Departments – A division of the city having a specialized function and personnel.

Divisions - A distinct or separate function within a department.

Object accounts – 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.

The Finance Department maintains detailed financial information by fund, sub-fund, department, division, and object account. However, this book presents the budget at a more understandable level by department, division, fund, subfund and object account.

How to Read the Subfund Pages – Each subfund page presents a summary of revenues and expenditures for the department's operations in one of seven fund groups:

- General Fund
- Special Revenue Funds
- Capital Project Funds
- Enterprise Funds
- Internal Service Funds
- Trust and Agency Funds

The top of the page presents sources of money – revenues, banking fund borrowings and transfers from other funds. The bottom half presents uses of money – expenses, expenditures, and transfers to other funds of the government.

The remainder of this page, and all of the next, describe in order what is represented by the rows of the expenditure and revenue financial tables.

Personnel Expense – This represents money paid to employees in salaries and wages (permanent and probationary, worker's compensation payments, terminal leave, salaries part time, salaries/benefits lapse, salaries overtime, special pay, shift differential, leave rollback/sellback, supervisory differential, out of class pay), employee benefits (FICA, Medicare

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Tax, pension contribution, deferred compensation plan, group dental plan, group life insurance, group hospitalization insurance, employee accidental death insurance, workers' compensation insurance), unemployment insurance, etc.

Expenses:

Operating Expenses – Professional Services, security/guard service, contract food services-jail, service of process, auto allowance, travel expense, local mileage, postage, telephone, internal services charges, legal, copier consolidation, fleet vehicle rental, banking fund, electricity, fuel oil and gas, water, landfill charges, large volume container, rentals, equipment rentals, installment purchases, term lease with option, insurance and bonds-non payroll, general liability insurance, miscellaneous insurance, aviation hull/chemical, repairs and maintenance, printing and binding commercial, public buildings plant renewal, civil defense-guard service, informant's fund, clothing, clean, shoe/transfer all, tool allowance, miscellaneous services and charges, office supplies-other, agricultural supplies, chemical and drugs, clothing, uniforms and safety equipment, personal care supplies, repair and maintenance supplies, other operating supplies, employee training, dues, subscriptions and memberships, tuition reimbursement program, etc.

Capital Outlay – Mobile equipment, other heavy equipment, office equipment, office furniture & equipment including fax machine, computer equipment & software, specialized equipment, specialized equipment, banking fund – office equipment, banking fund – other heavy equipment, banking fund – computer equipment & software, etc.

Grants and Aids – Subsidies and contributions to other government agencies and to private organizations, local match for grants, miscellaneous appropriations – pass throughs, other grants and aids, etc.

Other Uses – Supervision allocated, indirect cost (general government), contingency, adjustments prior year revenue/expenses, payment to fiscal agent, contribution to component unit, banking fund – contingencies, interfund transfer out for debt service interest, interfund transfers out for debt service principal, interfund transfer out, intrafund transfer out, etc.

Revenues:

Taxes - Ad valorem taxes, sales and use taxes, franchise fees, utility service taxes, etc.

Licenses and Permits - Business taxes, etc.

Intergovernmental Revenue - Federal grants, federal payments in lieu of taxes, state grants, state shared revenues, contributions from other local units, etc.

Charges for Services - General government, public safety, physical environment, human services, culture and recreation, other charges for services, etc.

Fines and Forfeits - Judgment and fines, violations of local ordinances, other fines and/or forfeits, etc.

Miscellaneous Revenue – Interest (including profits on investments rents and royalties), special assessments and impact fees, disposition of fixed assets, contribution and donations from private sources, gain or loss on sale of investments, other miscellaneous revenue, etc.

Other Sources – Interfund transfers in, debt proceeds, non operating sources, etc.