



**CITY OF JACKSONVILLE, FLORIDA**

**APPENDICES**

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# CITY OF JACKSONVILLE, FLORIDA

## ASSESSED AND ESTIMATED ACTUAL VALUES OF TAXABLE PROPERTY

### Last Ten Fiscal Years

(in thousands)

Year	Assessed Taxable Values				Estimated Actual Values(4)	Ratio of Assessed to Actual Values
	Real Property(1)	Personal Property (2)	Centrally Assessed Property (3)	Total Taxable Property		
1995	17,425,021	3,947,455	75,478	21,447,954	33,474,993	64.07
1996	18,459,034	4,137,983	85,635	22,682,652	35,304,582	64.25
1997	19,686,527	4,230,470	124,628	24,041,625	37,202,821	64.62
1998	21,192,207	4,439,390	138,561	25,770,158	39,448,272	65.33
1999	22,752,874	4,536,116	108,934	27,397,924	41,803,761	65.54
2000	24,880,669	4,721,210	138,449	29,740,327	44,158,093	67.35
2001	27,147,738	4,691,012	130,112	32,968,862	47,888,763	66.76
2002	29,377,996	4,661,787	136,798	34,176,581	51,415,885	66.47
2003	32,580,744	4,624,319	169,546	37,374,610	56,409,622	66.26
<b>2004</b>	<b>35,588,575</b>	<b>4,488,617</b>	<b>189,987</b>	<b>40,267,179</b>	<b>60,763,555</b>	<b>66.27</b>

(1) Prior to fiscal year 1981, State Homestead Laws exempted from taxation the first \$5,000 of assessed value for qualified homeowners. For 1981, the homestead exemption was increased to \$15,000; for 1982, it was increased to \$20,000; and for 1983 and subsequent years, it was increased to \$25,000.

(2) Personal property values are also net of certain allowable exemptions - - primarily for inventories (which have not been assessed since 1982) and government property.

(3) Centrally assessed property is railroad property and private car line property, which must be separately assessed.

(4) Estimated actual values are the total "just" values of property subject to taxation, as defined by 193.011 "Florida Statutes".

NOTE: These figures come from the Preliminary Tax Roll that is submitted to the Department of Revenue by July 1st of each year.

**Source: Property Appraiser's Office**

## 2004-2005 ANNUAL BUDGET

# CITY OF JACKSONVILLE, FLORIDA

## PROPERTY TAX RATES - - ALL OVERLAPPING GOVERNMENTS

**Last Ten Fiscal Years**  
(Per \$1,000 of Assessed Value)

Year	District (Note 1)	City of Jacksonville			Other Taxing Authorities			Combined Millage Total
		Operations	Debt Service	Total	Schools	Water Management District	FIND (Note 2)	
1996	GSD	11.1196	0.0962	11.2158	10.3070	0.4820	0.0400	22.0448
	USD	11.6000	0.1877	11.7877	10.3070	0.4820	0.0400	22.6167
1997	GSD	11.0866	0.0292	11.1158	10.0670	0.4820	0.0380	21.7028
	USD	11.6417	0.0460	11.6877	10.0670	0.4820	0.0380	22.2747
1998	GSD	10.9883	0.0275	11.0158	9.8750	0.4820	0.0500	21.4228
	USD	11.5602	0.0275	11.5877	9.8750	0.4820	0.0500	21.9947
1999	GSD	10.8901	0.0257	10.9158	9.8560	0.4820	0.0470	21.3008
	USD	10.8901	0.0257	10.9158	9.8560	0.4820	0.0470	21.3008
2000	GSD	10.7618	0.0243	10.7861	9.3660	0.4820	0.0440	20.6781
	USD	10.7618	0.0243	10.7861	9.3660	0.4820	0.0440	20.6781
2001	GSD	10.5498	0.0225	10.5723	9.2580	0.4720	0.0410	20.3433
	USD	10.5498	0.0225	10.5723	9.2580	0.4720	0.0410	20.3433
2002	GSD	10.3465	0.0210	10.3675	8.8720	0.4620	0.0386	19.7401
	USD	10.3465	0.0210	10.3675	8.8720	0.4620	0.0386	19.7401
2003	GSD	10.1650	0.0192	10.1842	8.9200	0.4620	0.0385	19.6047
	USD	10.1650	0.0192	10.1842	8.9200	0.4620	0.0385	19.6047
2004	GSD	9.8398	0.0000	9.8398	9.0510	0.4620	0.0385	19.3913
	USD	9.8398	0.0000	9.8398	9.0510	0.4620	0.0385	19.3913
<b>2005</b>	<b>GSD</b>	<b>9.6879</b>	<b>0.4730</b>	<b>10.1609</b>	<b>8.0920</b>	<b>0.4620</b>	<b>0.0385</b>	<b>18.7534</b>
	<b>USD</b>	<b>9.6879</b>	<b>0.4730</b>	<b>10.1609</b>	<b>8.0920</b>	<b>0.4620</b>	<b>0.0385</b>	<b>18.7534</b>

(1) The City of Jacksonville has a total of 7 taxing districts within its jurisdiction. The most prevalent rates are the GSD (General Services District) and the USD (Urban Services District 1) which are shown here. The GSD applies to most taxpayers and is effectively a county-wide rate.

(2) Florida Inland Navigational District.

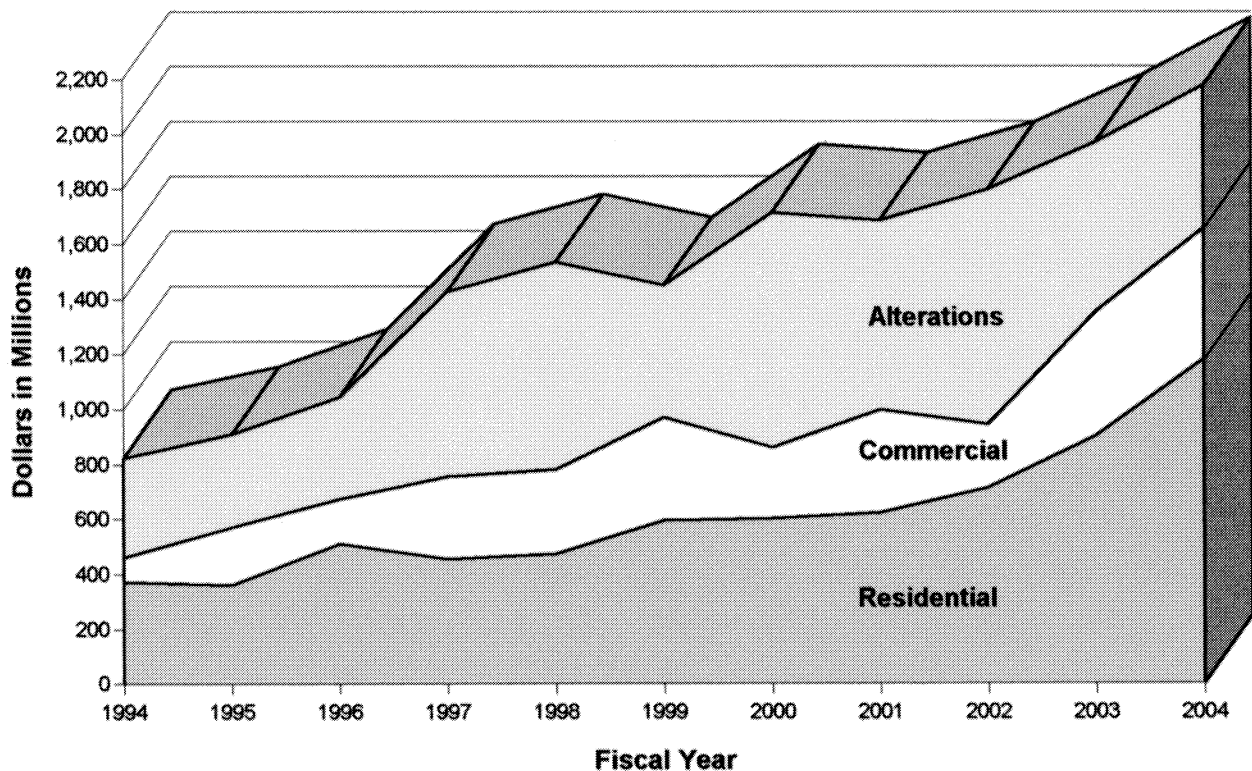
Source: Property Appraiser's Office

## CITY OF JACKSONVILLE, FLORIDA

### VALUE OF BUILDING PERMITS ISSUED

(Millions of Dollars)

The graph below illustrates the growth Jacksonville has experienced during the past several years. The \$2,178.7 million in building permits issued during the 2003-2004 fiscal year is an increase of \$207.5 (9.52%) over the prior year. Residential Construction was the major contributor with a 24 percent increase. This increase was buffered by an increase in commercial construction of 5.2 percent and a decrease of 18.3 percent in alterations.



### 2004-2005 ANNUAL BUDGET

# CITY OF JACKSONVILLE, FLORIDA

## CONSTRUCTION ACTIVITY

Last Ten Fiscal Years  
(Dollars in Thousands)

Year	New Construction			Total	Permits >\$1MM	Increase in Family Units
	Residential	Commercial	Alterations			
1995	361,598	209,100	337,284	907,982	82	4,375
1996	510,739	162,925	370,106	1,043,770	78	7,534
1997	453,670	301,790	671,128	1,426,588	117	5,882
1998	472,076	309,018	753,196	1,534,290	108	5,605
1999	594,438	376,159	479,738	1,450,335	105	6,429
2000	600,833	259,934	854,827	1,715,594	150	7,082
2001	622,959	374,950	688,407	1,686,316	139	6,505
2002	711,968	232,161	853,260	1,797,389	157	7,782
2003	902,891	451,668	616,691	1,971,250	226	7,692
2004	1,181,385	476,224	521,114	2,178,723	253	9,523

Source: Building and Zoning Division

## CIVILIAN LABOR FORCE, EMPLOYMENT, AND UNEMPLOYMENT JACKSONVILLE SMSA\*

As of September 30th:

Year	Civilian			Rate
	Labor Force	Employment	Unemployment	
1995	512,135	493,734	18,401	3.59
1996	520,204	500,952	19,252	3.70
1997	531,852	512,983	18,869	3.55
1998	535,626	520,250	15,376	2.87
1999	547,593	532,207	15,386	2.81
2000	586,022	568,037	17,985	3.07
2001	600,209	573,095	27,114	4.52
2002	596,122	565,150	30,972	5.20
2003	594,346	562,540	31,806	5.40
2004	616,526	587,322	29,204	4.70

\*The Jacksonville Standard Metropolitan Statistical Area (SMSA) currently is comprised of Clay, Duval, Nassau, and St. John's Counties. Prior years history has been restated to conform to the current SMSA.

Source: Florida State Department of Labor and Employment Security.

## 2004-2005 ANNUAL BUDGET

## CITY OF JACKSONVILLE, FLORIDA

### GROSS SALES, BANK DEPOSITS, AND FLORIDA PRICE LEVEL INDEX FOR DUVAL COUNTY

Last Ten Calendar Years  
(dollars in thousands)

Year	Gross Sales	Total Bank Deposits	Florida Price Level Index *
1994	20,741,715	6,365,459	96.46
1995	22,722,675	7,502,639	98.13
1996	23,848,244	8,118,088	95.91
1997	25,088,364	8,245,235	97.98
1998	25,414,504	11,852,642	97.28
1999	26,928,621	12,237,524	97.01
2000	28,906,339	11,401,942	97.62
2001	30,375,869	10,376,439	96.88
2002	31,348,713	10,932,035	95.29
<b>2003</b>	<b>33,615,046</b>	<b>15,931,705</b>	<b>97.20</b>

\* The Florida Price Level Index is a spatial index of 120 items which is similar in composition to the Consumer Price Index. However, instead of measuring the change in prices over time, it indicates the relative cost of maintaining a set standard of living, compared to the statewide average (recomputed each year at a base of 100).

**Sources: Gross sales from the University of Florida, Bureau of  
Economic and Business Research**

**Bank deposits from the Florida Bankers Association**

**Florida price indices from the Department of Education  
Office of Budget and Management.**

## 2004-2005 ANNUAL BUDGET

# CITY OF JACKSONVILLE, FLORIDA

## MISCELLANEOUS STATISTICAL DATA

**September 30, 2004**

**First Charter:** February 11, 1832

**Consolidation:** October 1, 1968

**Form of Government:** Mayor and City Council - 14 Council members are elected by district and 5 Council members are elected at-large.

**Area:** 840.1 square miles - 765.8 land and 74.3 water.

### Census History

<u>Year</u>	<u>Jacksonville</u>	<u>Duval County</u>	<u>Jacksonville SMSA*</u>
1900	28,429	39,733	64,187
1910	57,699	75,163	105,012
1920	92,588	113,540	143,562
1930	129,549	155,503	190,413
1940	173,065	210,143	247,449
1950	204,517	304,029	356,161
1960	201,030	455,411	522,169
1970	504,265 **	528,865	612,585
1980	540,920 **	571,003	722,252
1990	635,230 **	672,971	906,725
2000	735,617 **	778,879	1,100,491

\* The Jacksonville SMSA (Standard Metropolitan Statistical Area) as recently redefined, includes Clay, Duval, Nassau, and St. Johns Counties; for comparative purposes, prior years' history has been correspondingly restated.

\*\* After Consolidation.

### 2000 Census Analysis

<u>Age</u>	<u>Jacksonville</u>		<u>Duval County</u>		<u>Jacksonville SMSA</u>	
0-17	196,410	26.7%	204,845	26.3%	282,001	25.6%
18-24	71,355	9.7	74,772	9.6	87,214	7.9
25-44	237,604	32.3	252,357	32.4	327,671	29.8
45-64	154,480	21.0	165,123	21.2	269,345	24.5
65 +	<u>75,768</u>	<u>10.3</u>	<u>81,782</u>	<u>10.5</u>	<u>134,260</u>	<u>12.2</u>
Total	735,617	100.0%	778,879	100.0%	1,100,491	100.0%

<b>Solid Waste Disposal:</b>	Number of City landfills in operation	1
	Average daily Tonnage	3,046.15
	Number of City Yard Waste Recycling	2
	Average Daily Tonnage	568.08

<b>Motor Vehicle Inspection:</b>	Number of vehicles inspected	10,430
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## 2004-2005 ANNUAL BUDGET



# CITY OF JACKSONVILLE, FLORIDA

## MISCELLANEOUS STATISTICAL DATA

September 30, 2004

(continued)

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<b>Fire Protection:</b>	47 Fire Stations and 2 Marine-Based Stations 3 Volunteer Stations 912 full-time employees (budgeted) and 30 volunteers	
<b>Rescue:</b>	24 Rescue units in Fire Stations 5 additional out of Fire Station based Rescue Units 230 full-time employees budgeted.	
<b>Police Protection:</b>	1,622 sworn officers and 1,175 civilians Average daily police calls for service	4,450
	Average daily population by institution:	
	John E. Goode Pretrial Detention Facility	2,206
	James I. Montgomery Correctional Center	698
	Community Corrections Division	306
<b>Parks, Recreation and Entertainment:</b>	*Acreage of parks and open spaces	34,510
	Basketball courts	154
	Boat ramps	51
	Canoe/Kayak Launches:	7
	Community centers	57
	Playgrounds - summer supervised	32
	Playgrounds - year-round	31
	Softball and baseball diamonds	283
	Swimming pools	34
	Tennis courts	146
	Soccer Fields	73
	Trails	96.21 miles
	Special facilities:	
	Bethesda Park -	49.1 acres
	Camp Tomahawk -	20.5 acres
	Fort George Inlet -	152.8 acres
	Jack Drew Softball Complex -	25.48 acres, 5 diamonds
	Jacksonville Zoo - operated by the Zoological Society; Partially owned by the City	
	Huguenot Memorial Park -	295 acres
	Kathryn Abbey Hanna Park - oceanfront, campground	447 acres, 2 miles
	Metropolitan Park -	19.33 acres on the St. Johns River
	Riverwalk -	2.5 mile boardwalk along the St. Johns River
	Kids Kampus – 10 acres includes Water Playground Cecil Field Gymnasium and Fitness Center	
	*City-34,510 acres; St. Johns WMD; Federal, National Park Service, Florida Park Service, Association – 13,956 acres.	

## 2004-2005 ANNUAL BUDGET

# CITY OF JACKSONVILLE, FLORIDA

## MISCELLANEOUS STATISTICAL DATA

September 30, 2004

(continued)

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<b>Sports Complex/</b>	<b><u>Convention Center</u></b>	
	Convention Center	296,000 sq. ft.
	Meeting Rooms	22
	Parking Spaces	845
	Exhibit Hall	78,500 sq. ft.
	Ballroom	10,140 sq. ft.
	Grand Lobby	10,008 sq. ft.
	Terrace	41,000 sq. ft.
	<b><u>Times Union Center for the Performing Arts</u></b>	
	Moran Theater	2,964 seats
	Jacoby Concert Hall	1,500 seats
	Terry Theater	609 seats
	<b><u>Veteran's Memorial Arena</u></b>	
	Seating Capacity	16,000 seats
	<b><u>Wolfson Baseball Park</u></b>	
	Seating Capacity	10,000 seats
	<b><u>Alltel Stadium</u></b>	
	Football Seating Capacity	76,767 seats
	Concert Seating Capacity	50,000 seats
	Parking Spaces	6,000
	Clubs (East and West)	2
<b>Water System:</b>	Residential customers	164,669
	Total customers	200,276
	Average daily demand	98.8 MGD
	Number of wells	132
	Number of water treatment plants	36
	Water mains installed or replaced	60.8 miles
	Total miles of mains	3,450
<b>Wastewater System:</b>	Residential customers	135,660
	Total customers	148,388
	Average daily flow	57.23 MGD
	Number of treatment plants	13
	Number of pumping stations	1,118
	Sewer lines replaced or reconditioned	93.3 miles
	Total miles of sewer lines	3,180
<b>Streets:</b>	City maintained	3,449.49 miles
	State maintained	
	Primary roads	371.0 miles
	Expressways	95.1 miles

# CITY OF JACKSONVILLE, FLORIDA

## MISCELLANEOUS STATISTICAL DATA

September 30, 2004

(continued)

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<b>Animal Care and Control:</b>	Complaints received	30,987
	Animals impounded	17,586
	License tags dispensed	72,354

<b>Public Parking:</b>	Downtown parking garages capacity	2,240
	Downtown parking lots capacity	1,554
	On-street meters	1,546

<b>General Government Employees:</b>	1996	7,526
These figures are total general	1997	7,538
government positions as originally	1998	6,883
authorized by the corresponding	1999	6,954
Annual Budget Ordinances. They	2000	7,071
include the Federal Programs	2001	7,201
positions which are part of the Ordinance	2002	7,393
for information only.	2003	7,580
	2004	7,800
	2005	8,056

# **CITY OF JACKSONVILLE, FLORIDA**

## **GLOSSARY**

**ACTIVITY.** The basic organizational unit for budgetary and accounting purposes, which often closely follows operational structure.

**ADJUSTMENT FOR ACCRUAL.** The adjustment to salaries and wages shown on the personnel services schedules which provides funding for the net difference in days between fiscal year-end accrual and reversal adjustments.

**AD VALOREM TAX REVENUE.** Revenue generated by placing a tax on the value of real, personal, and centrally assessed property that is subject to taxation, as defined by Florida Statutes.

**ANNUAL BUDGET.** A budget applicable to a single fiscal year.

**ANNUAL BUDGET ORDINANCE.** The ordinance which appropriates funds and adopts operating budgets for the general government and its independent agencies for the fiscal year beginning on October 1. The annual budget ordinance establishes the original budget for virtually all programs which are a permanent part of the City of Jacksonville, outlines compliance with state law and applicable bond covenants, establishes reserve accounts and certain other accounts which require legislative control, and may include amendments to the existing Municipal Code.

**APPROPRIATION.** Authorization granted by the City Council, through means of an adopted ordinance, which allows for expenditures or obligations which lead to expenditures, for specific purposes. Appropriations, unless specifically stated otherwise, are limited to the current fiscal year.

**ASSISTANCE TO GOVERNMENT AGENCIES.** Contributions from the general fund to independent authorities of the Consolidated City of Jacksonville.

**ASSISTANCE TO PRIVATE ORGANIZATIONS.** Contributions from the general fund (and one from the Alcohol Rehabilitation Trust Fund) to private nonprofit or not-for-profit community organizations. All such contributions are approved by the City Council as public service grants.

**AVAILABLE FOR LOSSES.** Expense accounts used only by Self-Insurance funds for certain claims, case reserves, and catastrophic losses.

**BETTERMENT.** An enhancement which allows for the expansion of services beyond the scope that had been provided in prior periods.

**BONDED DEBT.** The portion of City indebtedness represented by outstanding bonds.

**BT.** Budget transfer actions which are beyond the Mayor's transfer powers and require City Council approval.

**BUDGET.** A fiscal plan of operation. The budget consists of proposed expenditures and proposed revenues together with specific authorizations and restrictions as appropriate. It also includes not only the proposed fiscal plan but the current and prior fiscal period history. The budget quantifies executive and legislative objectives and provides a quantitative means for measurement of performance. As a guideline for operations, the budget changes over time in response to changes in conditions. Finally, the budget embodies public policy and provides insights into how that policy will be implemented.

**BUDGETARY CONTROL.** Requirement established by executive policy wherein any amendments to originally adopted budget must be approved by the Mayor and/or the Council.

## **CITY OF JACKSONVILLE, FLORIDA**

**BUDGET MESSAGE.** An executive level overview of the proposed budget delivered by the Mayor to the City Council. It discusses the major city issues and the proposed means of dealing with them, highlights key experiences during the current fiscal year, and indicates how current and proposed budgetary plans will meet the City's objectives. The Mayor's budget message is normally the first comprehensive public statement of the City's plans for the upcoming fiscal year.

**BUILDINGS.** A capital outlay account used for costs of acquiring and improving buildings.

**CAFR.** Comprehensive Annual Financial Report.

**CPAC.** Citizen Planning Advisory Committee

**CAPITAL IMPROVEMENTS.** Buildings, infrastructure, and other attachments or annexations to land and facilities which are intended to remain so attached or annexed. Capital improvements also includes land acquisition.

**CAPITAL IMPROVEMENT PROGRAM (CIP).** A five-year program adopted annually which is used for planning and controlling capital improvements and major capital outlay projects (those estimated to cost \$25,000 or more, and which have useful lives of at least five years). It outlines, by project within responsible agency, the recommended and approved priorities, sources of financing, planning and construction horizons, and projected costs. The City's capital improvement program, which also includes the independent authorities, is adopted by a separate ordinance, and the corresponding document is published separately from the annual budget.

**CAPITAL OUTLAY.** An expenditure to acquire or add to a fixed asset. Items acquired for less than \$500, unless they result from gifts or grants and have a higher fair market value, are not considered capital outlay.

**CAPITAL PROJECTS FUND.** A fund used to acquire or construct major capital facilities (other than those financed by proprietary funds, special assessment funds, or similar type trust funds).

**CASE RESERVES.** Accounts used only by Self-Insurance funds which are reservations of available funds for unresolved claims.

**CASH CARRYOVER.** A reserve appropriation intended to provide fund equity for the ensuing fiscal year.

**CCAS.** Conditional Capacity Availability Statement.

**CDBG.** Community Development Block Grant

**CENTRAL SERVICES.** User charges for services provided by the internal service activities of the City.

**CHDO.** Community Housing Development Organizations

**CLASSIFIED POSITION.** Position within the Civil Service System which has, under the direction of the Personnel Director, been defined by a class specification, assigned an appropriate pay grade, and title.

**CMSO.** Concurrency Management System Office.

**COMPENSATED ABSENCES.** City employees may accumulate limited amounts of earned personal leave benefits. This liability reflects amounts attributable to employee services already rendered, cumulative, probably for payment, and reasonably estimated.

**CONSTRUCTION.** A capital outlay account used for major capital improvement construction projects.

## **2004-2005 ANNUAL BUDGET**

## **CITY OF JACKSONVILLE, FLORIDA**

**CONSUMER PRICE INDEX.** An index of items used to measure the change in prices over time.

**CONTRIBUTIONS TO OTHER FUNDS.** Contributions and operating transfers made to another fund of the City.

**COSTS CAPITALIZED.** Charges attendant to the acquisition of a fixed asset, such as freight or installation, which may be reflected as part of the acquisition cost and depreciated over the life of the asset. The accounts are used only in proprietary and similar trust funds which recognize depreciation expense.

**CRC.** Concurrency Reservation Certificate.

**CURRENT LEVEL OVERTIME.** Additional salary funding for certain activities which normally require some periodic use of employee overtime.

**DCSB.** Duval County School Board

**DCFHA.** Duval County Housing Finance Authority

**DEBT.** An obligation resulting from the borrowing of money or from the purchase of goods and services. Debt instruments used by the City of Jacksonville are limited to general obligation bonds, limited obligation revenue bonds, bond anticipation notes, and tax anticipation notes. All debt instruments must be authorized by the City Council.

**DEBT SERVICE FUND.** A fund used for payment of general long-term debt principal and interest.

**DEBT SERVICE REQUIREMENT.** The amount of money necessary for payment of outstanding debt, both principal and interest due during the fiscal period, and amounts which may be required for the future retirement of term bonds.

**DEPARTMENT.** A division of the City having a specialized function and personnel.

**DIVISION.** A distinct or separate function within a department.

**DDA.** Downtown Development Authority.

**DIFFERENTIAL PAY.** Funding for shift differential to which certain employees are entitled, based upon provisions included in the bargaining unit contracts.

**DRI.** Developments of Regional Impact.

**EDUCATIONAL INCENTIVE PAY.** Additional salary compensation paid to qualified policemen and firemen after they have completed state approved specialized vocational courses.

**ELM.** Environmental Landscape Management.

**EMPLOYEE BENEFITS.** The attendant position costs for the City's portion of payroll taxes, pension contributions, and life and health insurance premiums. The only charges which are direct payments to the employees are \$10 per employee, per month, for dental coverage, for employees who are covered by certain bargaining units.

## **CITY OF JACKSONVILLE, FLORIDA**

**ENCUMBRANCE.** A commitment to expend funds for goods or services which has not been fully executed and thus requires that funds be reserved for future use. Unless specifically liquidated or otherwise canceled, the reserved funds carry over to succeeding fiscal years; however expenditure must be for the same purpose for which the encumbrance was originally established.

**ENTERPRISE FUND.** A fund used to account for continuing operations which provide services to the general public that are similar to private business enterprises in nature, and where the intent is that the costs will be recovered primarily through user charges. Enterprise funds may also be used to account for activities where the periodic determination of revenues and expenses is appropriate for capital maintenance, management control, or other public policy.

**EPA SECTION 105 GRANT.** This grant is derived from the Federal 1970 Clean Air Act and is designed to provide local programs with funding in order to maintain air pollution control activities.

**EXPENDITURE.** A decrease in net financial resources caused by current operating costs, debt service, and capital outlay. Unless stated otherwise, expenditure means budgetary expenditure, which is a decrease in net current assets, and which applies only to governmental and expendable trust fund operations.

**EXPENSE.** A decrease in net total assets. Expenses represent the total cost of operations (including depreciation) during a fiscal period, regardless of the timing of actual transactions. Expenses apply to proprietary and nonexpendable and pension trust funds.

**EXPENSE CREDIT.** The only expense credit which is part of the original budget is one within the Streets and Highways operating budget to offset their labor and material costs for various bridge, roadway, and drainage improvements which are also budgeted as nondepartmental capital outlay projects.

**FAMIS.** Financial Accounting Management Information System.

**FGFOA** Florida Government Finance Officers Association is an association to promote and improve the quality of financial accountability, management and communication by and for all governmental units in the State of Florida.

**FISCAL YEAR.** The annual period applicable to the annual operating budget. The City's standard fiscal year runs from October 1 through September 30. Certain activities of the City, primarily state and federal grant programs which are separate from the annual budget, are required to be accounted for on different fiscal years.

**FRANCHISE.** A special privilege granted by ordinance which permits the continuing use of municipal property (such as public streets or rights-of-way) for the delivery of regulated public services. Franchises are normally granted on a fee basis to a single private utility provider.

**FULL COST ALLOCATION.** Method designed to recover indirect costs from non-general fund activities for the administration of specific General Fund services provided to those activities.

**FUND.** A fiscal and accounting entity which is comprised of a self-balancing set of accounts which reflect all assets, liabilities, equity, revenue, and expenditures (or expenses) necessary to disclose financial position and the results of operations. Funds are established as individual entities in order to segregate financial records for purposes of legal compliance, different natures of the activities performed, measurement of different objectives, and to facilitate management control. Generally, the number of individual funds is kept to the lowest number which allows effective and efficient management, with activities which are similar in nature and purpose accounted for in the same fund.

## **2004-2005 ANNUAL BUDGET**

## **CITY OF JACKSONVILLE, FLORIDA**

**FUND BALANCE.** The unused balance of governmental funds and expendable trust funds, which includes certain reservations of funds established for control purposes. Fund balance is not equivalent to "net worth".

**FUND TYPE.** All City funds fall into eight standard generic fund types within three categories. Governmental funds include: General, Special Revenue, Debt Service, Capital Projects, and Special Assessment. Proprietary funds include: Enterprise and Internal Service. Fiduciary funds include only Trust and Agency.

**GAAP.** Generally accepted accounting principles.

**GASB.** General Accounting Standards Board.

**GENERAL FUND.** The fund used to account for both general government activities and those activities not required to be accounted for in another fund.

**GENERAL REVENUE.** The revenue of a government other than that derived from and retained in an enterprise fund.

**GENERAL SERVICES DISTRICT (GSD).** Subfund within the fund type - General Fund which accounts for those governmental services pertaining to the consolidated City of Jacksonville.

**GFOA.** Government Finance Officers Association.

**GIS.** Geographical Information System.

**GRANTS.** Contributions or gifts of cash or other assets from another government (usually state or federal agencies) which are normally restricted to expenditure or use for a specified purpose, activity, or facility.

**HOLIDAY BUYBACK.** Additional compensation for certain employees who are covered by police and fire bargaining unit agreements, which is paid for holidays worked and not offset by a corresponding day off at a later date.

**HOPWA.** Housing Opportunities For Persons with AIDS

**HUD.** US Department of Housing and Urban Development

**IMPROVEMENTS OTHER THAN BUILDINGS.** A capital outlay account used for infrastructure and other permanent improvements, other than buildings, which add value to land. Examples include fences, sidewalks, and gutters.

**INDIRECT COST.** Administrative and overhead costs attendant to the performance of a service which are not considered to be an integral part of that service. As used by the City, indirect costs pertain primarily to allowable charges for state and federal grant programs, which are used in lieu of direct user charges for internal services.

**INF.** Information reviews.

**INSURANCE COVERAGES.** Premium costs for vehicle and general liability insurance, and special coverages for major items of equipment. Worker's compensation and other insurance associated with employees is accounted for in Employee Benefits.



## **CITY OF JACKSONVILLE, FLORIDA**

**INTEREST.** An account used to reflect the interest payments on debt obligations. Interest payments for installment purchases or other non-debt obligations are accounted for in the Other Services & Charges account.

**INTERGOVERNMENTAL REVENUE.** Revenue received from other governments in the form of grants, entitlements, or shared revenues; charges for services are not included.

**INTERNAL SERVICE FUND.** A fund used to account for the financing of goods or services provided by one department to other departments or agencies of the City, or to other governments, on a reimbursable basis.

**INTERFUND CHARGES.** Charges for services rendered by a non-internal service activity to a user within a different subfund.

**INTRAFUND CHARGES.** Charges for services rendered by a non-internal service activity to a user within the same subfund.

**IRMDC.** International Relations and Marketing Development Commission.

**JACKSONVILLE CHILDREN'S COMMISSION.** Autonomous board established to plan and implement all programs related to children's services.

**JCDC.** Jacksonville Capital Development Company.

**JEA.** Jacksonville Electrical Authority.

**JEDCO.** Jacksonville Economic Development Company.

**JHA.** Jacksonville Housing Authority.

**JPA.** Jacksonville Port Authority.

**JTA.** Jacksonville Transit Authority.

**JAZZ FESTIVAL.** Contributions from the General Fund to the producer of the annual Jacksonville Jazz Festival, to help defray costs and maintain the event as free to the public.

**JUATS.** Jacksonville Urban Transportation Survey.

**"LAID ON THE TABLE."** The display of the Proposed Budget Book, with amendments, by the Council Finance Committee, for a period of time (at least seven days) for the purpose of allowing the public an opportunity for review prior to the full council public hearing before final approval of the budget ordinance.

**LAPSE.** In an effort to contain costs, a certain percentage less than full funding may be budgeted, usually in the areas of salaries and benefits. This decrease is normally absorbed through vacancies or attrition.

**LEVY.** A compulsory charge in the form of taxes, special assessments, or service charges, for the support of governmental activities.

**LONG-TERM DEBT.** Debt with a maturity of more than one year after the date of issuance.

**MBRC.** Mayor's Budget Review Committee.

## **CITY OF JACKSONVILLE, FLORIDA**

**MILLAGE RATE.** The ad valorem tax rate expressed in terms of the levy per thousand dollars of taxable assessed value.

**MOBILE EQUIPMENT.** A capital outlay account used for vehicles and rolling stock.

**MPO.** Metropolitan Planning Organization.

**NEIGHBORHOOD MATCHING GRANTS.** Small grants, not more than \$5,000 each, designed to give assistance to specific neighborhood projects that will promote a stronger and healthier community by encouraging neighbors to work together for a common purpose. Match must include 25 percent volunteer labor.

**NON-CASH EXPENDITURES.** Expenses not directly involving cash transactions; almost entirely depreciation expense, which is not budgeted.

**NONDEPARTMENTAL.** Functions and accounts which are not directly related to a department's primary service activities, or which are separate from departmental operations for control purposes.

**NON REVENUES.** Proprietary fund revenue which is incidental to, or a by-product of, the fund's primary service activities.

**OBJECT.** A budgetary and accounting classification which is the basic level for line item budgetary reporting and control. Objects include goods and services with similar characteristics, such as employee benefits or supplies.

**OPERATING INCOME.** The excess of operating revenue over operating expenses, before interfund transfers, interest, and other adjustments not directly related to operations. The concept of operating income applies only to enterprise, internal service, and nonexpendable and pension trust funds.

**ORDINANCE.** A formal legislative enactment by the City Council, which implements or amends local law. Any budgetary change which affects total appropriations, levies, use of reserved appropriations, personnel authorizations by fund, or duties and powers of appointed officials requires an ordinance.

**PAID LOSS.** Claims paid by the Self-Insurance funds.

**PENSIONS PAID.** Annual payments made from the General Fund to retirees, in addition to their pension payments, which are established in the Annual Budget Ordinance.

**POW.** Plan of work.

**PREMIUMS PAID IN CARRIERS.** Insurance premiums paid by the Self-Insurance funds to commercial carriers for catastrophic excess coverages and minor specialized coverages.

**PRINCIPAL.** An account used to reflect the principal payments on debt obligations.

**PSG.** Public Service Grant given to non-profit organization.

**RC.** A standard personnel reclassification form used for any proposed transfer of authorized positions or part-time hours or for requesting establishment of additional positions or hours.

**RENTALS.** An account used for the rental of land or buildings not owned by the City. Temporary rental of equipment is accounted for in the Other Services & Charges account.

## **CITY OF JACKSONVILLE, FLORIDA**

**RESERVE.** An account used to identify and segregate a portion of available funds which are inappropriate for expenditure, or which are earmarked for a specific future use. Any expenditure (or expense) account which requires Council action for its use is termed a reserve account.

**RESERVE FOR DEBT SERVICE.** An account used to segregate a portion of available funds which are legally restricted to the payment of general long-term debt principal and interest maturing in future years.

**RETAINED EARNINGS.** An account which reflects accumulated net earnings (or losses) of a proprietary or similar trust fund. As in the case of fund balance, retained earnings may include certain reservations of fund equity. Retained earnings also differs from "net worth" primarily because contributed capital is accounted for separately.

**REVENUE BONDS.** Bonds whose principal and interest are payable from pledged revenue sources, and which are not legally backed by the full faith and credit of the City. Revenue bonds may be authorized by the City Council without voter approval.

**REVENUE.** An increase in net current assets from other than expenditure (or expense) refunds and residual equity transfers. For proprietary and similar trust funds, revenue also includes net increases in other assets and excludes capital contributions. Proceeds from long-term debt and operating transfers-in are classified as other financing sources.

**S.A.F.E.** Safe accessible flexible enrichment program providing afterschool enrichment and recreation for older children.

**SALARY EQUALIZATION.** An activity level adjustment to salaries which is sometimes required due to system restrictions. It is used most often when the projected salary for a position which is being added or deleted is incorrect.

**SINKING FUNDS.** Unbudgeted accounts used in certain enterprise subfunds for control purposes related to debt service payments.

**SJRWMD.** St. John's River Water Management District.

**SPECIAL ASSESSMENT.** A compulsory levy made against certain properties to recover all or part of the cost of an improvement or service which primarily benefits those properties.

**SPECIAL REVENUE FUND.** A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for capital projects) which are legally restricted to expenditure for specified purposes.

**SUBFUND.** A budgetary and accounting entity which is a division of a fund. Although the fund level is where all pertinent accounts must be self-balancing, most subfunds of the City are also self-balancing.

**SUBOBJECT.** The most basic level of formal budgetary detail for both revenue and expenditures, such as pension contributions within the employee benefits object.

**SUPERVISION ALLOCATED.** Charges based upon the pro-rated allocation of the cost of a supervision activity to the other activities within that department which it supervises. Supervision allocated is currently used only by certain proprietary fund activities.

**TAX ANTICIPATION NOTES.** Short-term debt issued in anticipation of the collection of ad valorem taxes, which are revivable only from the ad valorem tax collections.

## **CITY OF JACKSONVILLE, FLORIDA**

**TAXES.** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. Taxes levied by the City of Jacksonville are approved by the City Council and are within limits determined by the state.

**TAX INCREMENT DISTRICT.** Financing district which segregates the ad valorem tax generated by the increase in property values in that district over a base year. These funds are appropriated solely for infrastructure improvements and redevelopment programs within that district.

**TD.** Transfer directive used to transfer budgeted appropriations from one object account to another, within the authorized transfer power of the Mayor.

**TEMP FULL TIME NOC.** Part-time and temporary full-time employees who are paid on an hourly basis. Authorization for use of such employee is based upon budgeted hours.

**TIP.** Transportation Improvement Program.

**TITLE V CONTRACT.** Contract with the State to permit major sources which emit hazardous air pollutants above a threshold amount. Contract is also to used address inspections and ambient monitoring as they relate to major source polluters.

**TRANSFERS TO FIXED ASSETS.** A mechanism which removes capital outlay expenses from the operating budgets of proprietary and similar trust funds, while allowing line item control over capital outlay accounts.

**T.R.I.M.** The **TR**uth In **M**illage advertisement required by Florida State Statutes in Chapter 200. It is required to be placed in a newspaper of general paid circulation in the county published at least five days a week with general interest and readership in the community. The ad content is defined by the statutes to clearly state the exact millage that will be charged to property owners for each unit of the government for the coming year.

**TRUST FUNDS.** Funds used to account for assets held by the City in a trustee capacity for individuals, private organizations, other governments, or other funds.

**UNALLOCATED SALARIES.** A mechanism which will set aside portions of budgeted salaries when a worker's compensation claim is paid. Worker's compensation claims are paid by the Workers' Compensation activity of Self-Insurance, which then frees for other uses a corresponding amount in the salary account of the claimant's activity. Use of the moneys transferred to the Unallocated Salaries account will require approval by the Mayor.

**UNITARY CAP.** Accounts for all positions authorized within the budget irrespective of fund location or position classification.

**UPWP.** United Planning Work Program.

**USD 1.** Urban Services District I is that portion of the General Fund which accounts for services and obligations which pertain only to the preconsolidated City of Jacksonville.

**USD 2-5.** Urban Services Districts established at the time of consolidation when the cities of Jacksonville Beach, Atlantic Beach, Neptune Beach and the town of Baldwin elected to retain local autonomy for certain municipal purposes.

**USER FEE.** Fee charged for the use of certain municipal services.

## **CITY OF JACKSONVILLE, FLORIDA**

**USGS.** United States Geological Survey.

**VPAC.** Vested Property Affirmation Certificate.

**ZERO BASE BUDGETING - PROGRAM REVIEW.** Preparation of the budget at the program level. Programs are broken down into decision packages and assigned a priority ranking within the department. After ranking, the packages are costed out, providing decision makers with information on programmatic structure, relative priority and resource dedicated to the program. Program review is currently undertaken by two or three departments each year.

**2010 Plan.** Adopted July, 1980 to encourage the most appropriate use of resources consistent with the public interest.

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**CITY OF JACKSONVILLE, FLORIDA**



**2004-2005 ANNUAL BUDGET**

Fiscal Year 2004-2005  
Annual Financial Plan  
for the  
City of Jacksonville, Florida

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