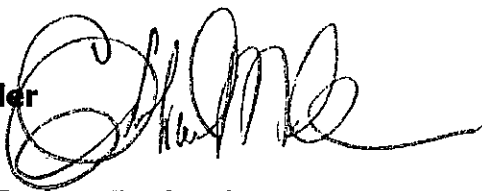




May 13, 2011

**TO: Council President John D. "Jack" Webb
Finance Committee Chairman Warren Jones**

THRU: Mayor John Peyton

**FROM: G. Michael "Mickey" Miller
Director of Finance** 

RE: 2010-2011 Six Months Budget Review/ Year-End Forecast

Pursuant to best financial practice (quarterly mid-year forecast of current year results) and the City Ordinance requirement, the Department of Finance has prepared detailed financial projections through September 30th, 2011. The projections include all revenues and expenses of the significant operating funds, with particular emphasis on the General Fund. The attached report provides additional detailed forecast for selected Departments and/or Funds. We are available to respond to any questions or concerns you may have regarding this document.

General Fund

We expect the General Fund revenues and expenditures to complete the fiscal year with an unfavorable variance of approximately \$11.2 million. This variance will be somewhat offset by a contingency of \$9.4 million that will be used to adjust departmental budgets for salaries and benefits. General Fund Revenues reflect a \$8.4 million unfavorable variance compared to the budget, primarily due to lower than anticipated revenues from the State. Chief amongst these is a shortfall of \$1.9 million in the ½ cent sales tax. In addition, unfavorable variances of \$3.2 million in Communications Services Tax and \$1.6 million in Ad Valorem also contributed to this unfavorable variance.

General Fund Expenditures are projected to finish the year \$2.8 million over the revised budget amount. Ultimately, the \$9.4 million contingency will be used to adjust departmental budgets for salaries and benefits. The Environmental & Compliance Department is expected to realize a savings of approximately \$1.3 million, of which almost \$.6 million is in salaries and \$.5 million in operational expense. The Fire and Rescue Department is projected to save approximately \$1.3 million, with \$.7 million from Salaries and Benefits derived from unfilled positions and \$.6 million in debt repayment savings. The Public Works Department is expected to realize a savings of approximately \$1.2 million, mainly in various non-personnel related operating expenses. We are projecting the Office of the Sheriff will have a deficit of \$4.5 million, primarily from a 3% reduction budgeted in salaries that did not materialize.

The non-departmental lapse that covers all General Fund departments other than the Sheriff's Office (Sheriff's Office has a separate lapse of just under \$2.7 million) had anticipated savings of approximately \$5.0 million in the General Fund for FY11. Based upon our projections, this lapse will be more than offset by savings in salaries and benefits once the adjustments from the contingency account noted above are made.

Other Funds

The Building Inspection Fund is expected to finish the fiscal year with a deficit of approximately \$.7 million, reflective of the downward trend in the industry. The Stormwater Services Fund is projecting a loss of approximately \$2.2 million due to the greater number of non-profits and low-income individuals/families securing exemptions. All other funds are either expected to complete the year within budget or, in a few instances, with immaterial variances.

cc: Kerri Stewart, Chief Administrative Officer
Adam Hollingsworth, Chief of Staff

City of Jacksonville

2010-2011

Six Month Budget Review/Year-End Forecast

Prepared By
Department of Finance
May 13, 2011

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I. General Fund Summary

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED MARCH 31, 2011

011 - GENERAL FUND - GSD

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	157,690,611.25	Current Liabilities	4,503,509.80
Taxes and other Receivable, Net	75,100,051.62	Other Liabilities	74,659,744.86
Due from Other Government Units	39,309,173.63	TOTAL LIABILITIES	79,163,254.66
Inventories	6,163,080.98	FUND EQUITY	
Other Current Assets	58,667,903.10	Beginning of Year	57,080,437.59
		Current Yr Less Encumbrances	200,687,128.33
		TOTAL FUND EQUITY	257,767,565.92
TOTAL ASSETS	336,930,820.58	TOTAL LIABILITIES FUND EQUITY	336,930,820.58

BUDGET INFORMATION

REVENUE	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
Taxes	663,767,784	548,175,422	659,395,684	(4,372,100)
Licenses and Permits	7,775,760	7,326,457	7,569,083	(206,677)
Intergovernmental Revenue	124,288,082	39,567,905	122,395,639	(1,892,443)
Charges for Services	59,241,942	27,272,089	59,360,995	119,053
Fines and Forfeits	3,329,800	1,172,640	2,802,400	(527,400)
Miscellaneous Revenue	24,172,243	7,229,856	22,607,852	(1,564,391)
Other Sources	4,515,512	312,787	4,515,512	0
Transfers From Other Funds	5,783,048	3,244,404	5,783,048	0
Transfers From Component Units	101,687,538	42,369,810	101,687,538	0
TOTAL REVENUE	994,561,710	676,671,350	986,117,752	(8,443,958)
EXPENDITURES				
Salaries	370,308,877	168,137,283	370,853,148	(544,271)
Lapse	(8,796,337)	0	0	(8,796,337)
Employer Provided Benefits	170,424,964	77,936,090	166,822,761	3,602,203
Internal Service Charges	69,860,188	34,645,284	70,581,565	(721,377)
Internal Service - Capital Expense	570	0	570	0
Other Operating Expenses	149,310,005	57,258,224	147,165,572	2,144,433
Library Materials	3,107,629	1,802,128	3,107,629	0
Capital Outlay	8,159,437	686,449	7,624,815	534,622
Debt Service	77,518,923	53,841,852	77,126,543	392,380
Grants and Aids	31,980,839	21,954,697	31,980,839	0
Supervision Allocation	(1,092,410)	(223,433)	(1,092,410)	0
Indirect Cost	8,213,899	4,106,950	8,213,899	0
Transfers to Other Funds	88,986,747	46,333,931	89,006,747	(20,000)
Other	1,730,821	845,552	1,708,735	22,086
Extraordinary Lapse	(94,000)	0	(94,000)	0
Banking Fund Debt Repayment	22,940,848	10,106,095	22,314,505	626,341
Fiscal and Other Debt Fees	330,000	145,103	330,000	0
TOTAL EXPENDITURES	992,890,998	477,576,206	995,650,918	(2,759,920)

CURRENT YEAR	<u>1,670,712</u>	<u>199,095,144</u>	<u>(9,533,165)</u>	<u>(11,203,878)</u>
FUND BALANCE TRANSFERS	1,591,984			
CARRYOVERS	0			
CONTINGENCIES	(11,536,268)			
RESERVE - PRIOR YEAR ENCUMBRANCES	<u>8,273,572</u>			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY
 FOR THE QUARTER ENDED MARCH 31, 2011

GENERAL FUND GSD - 011

REVENUE - VARIOUS DEPARTMENTS

	Revised Budget	Projection	Variance Favorable (Unfavorable)
AD VALOREM TAXES	485,533,272	484,240,051	(1,293,221)
SALES AND USE TAXES	1,138,500	1,106,158	(32,342)
FRANCHISE FEES	43,924,385	43,807,835	(116,550)
UTILITY SERVICE TAXES	133,171,627	130,241,640	(2,929,987)
BUSINESS TAXES	7,775,760	7,367,583	(408,177)
OTHER LICENSES AND PERMITS	0	201,500	201,500
FEDERAL GRANTS	108,850	108,850	0
FEDERAL PAYMENTS IN LIEU OF TAXES	25,000	25,000	0
STATE GRANTS	297,000	410,488	113,488
STATE SHARED REVENUES	123,857,232	121,851,301	(2,005,931)
CONTRIBUTIONS FROM OTHER LOCAL UNITS	101,687,538	101,687,538	0
GENERAL GOVERNMENT	8,105,116	7,785,622	(319,494)
PUBLIC SAFETY	19,162,484	19,859,759	697,275
PHYSICAL ENVIRONMENT	384,570	365,952	(18,618)
HUMAN SERVICES	1,803,707	1,627,118	(176,590)
CULTURE AND RECREATION	1,819,887	1,803,258	(16,629)
COURT-RELATED REVENUES	0	21,058	21,058
OTHER CHARGES FOR SERVICES	27,966,178	27,898,228	(67,950)
JUDGMENT AND FINES	1,040,000	850,500	(189,500)
VIOLATIONS OF LOCAL ORDINANCES	597,315	575,274	(22,041)
OTHER FINES AND/OR FORFEITS	1,692,485	1,376,626	(315,859)
INTEREST, INCL PROFITS ON INVESTMENTS	7,940,834	7,240,000	(700,834)
RENTS AND ROYALTIES	1,188,599	1,150,220	(38,379)
DISPOSITION OF FIXED ASSETS	40,000	40,000	0
OTHER MISCELLANEOUS REVENUE	15,002,810	14,177,633	(825,177)
CONTRIBUTIONS FROM OTHER FUNDS	5,783,048	5,783,048	0
DEBT PROCEEDS	4,515,512	4,515,512	0
	994,561,710	986,117,752	(8,443,958)

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY
 FOR THE QUARTER ENDED MARCH 31, 2011

GENERAL FUND GSD - 011

EXPENDITURES BY DEPARTMENT

	Revised Budget	Projection	Variance Favorable (Unfavorable)
ADVISORY BOARDS	405,172	404,380	792
CENTRAL OPERATIONS	21,528,354	21,189,066	339,288
CITY COUNCIL	9,142,723	8,780,747	361,976
COMMUNITY SERVICES			
COURTS	856,163	856,163	0
ENVIRONMENTAL & COMPLIANCE	19,936,445	18,660,007	1,276,438
FINANCE	6,958,143	6,883,002	75,141
FIRE AND RESCUE	165,004,341	163,729,238	1,275,104
GENERAL COUNSEL	308,673	299,976	8,697
HUMAN RIGHTS COMMISSION	994,273	989,977	4,296
MAYOR'S OFFICE	2,946,718	2,915,024	31,694
MEDICAL EXAMINER	2,871,589	2,599,600	271,989
OFFICE OF THE SHERIFF	353,880,899	358,331,335	(4,450,436)
PLANNING AND DEVELOPMENT	8,025,401	7,740,022	285,379
PUBLIC DEFENDER	936,989	936,989	0
PUBLIC HEALTH	879,658	879,449	209
PUBLIC LIBRARIES	39,876,536	39,356,850	519,686
PUBLIC WORKS	81,486,034	80,253,580	1,232,455
RECREATION & COMMUNITY SERVICES	47,547,941	47,485,707	62,234
STATE ATTORNEY	189,002	189,002	0
SUPERVISOR OF ELECTIONS	11,562,160	12,006,484	(444,324)
JACKSONVILLE CITYWIDE ACTIVITIES	69,158,846	73,141,763	(3,982,917)
TRANSFERS OUT - DEBT	77,518,923	77,126,543	392,380
TRANSFERS OUT	70,876,014	70,896,014	(20,000)
	992,890,998	995,650,918	(2,759,920)

II. Departmental Summary (Selected)

CONSOLIDATED CITY OF JACKSONVILLE
QUARTERLY FINANCIAL SUMMARY
BUDGET INFORMATION
FOR THE QUARTER ENDED MARCH 31, 2011

GENERAL FUND - GSD

ENVIRONMENTAL & COMPLIANCE

	REVISED BUDGET	Y-T-D ACTUALS	PROJECTION	VARIANCE
EXPENDITURES				
Salaries	8,510,157	3,506,047	7,861,779	648,378
Employer Provided Benefits	2,818,845	1,251,036	2,631,417	187,428
Internal Service Charges	2,636,074	1,319,689	2,649,158	(13,083)
Other Operating Expenses	5,939,307	2,291,579	5,453,944	485,363
Capital Outlay	4	0	4	0
Banking Fund Debt Repayment	32,057	31,647	63,705	(31,648)
TOTAL EXPENDITURES	19,936,445	8,399,999	18,660,007	1,276,438

CONSOLIDATED CITY OF JACKSONVILLE
QUARTERLY FINANCIAL SUMMARY
BUDGET INFORMATION
FOR THE QUARTER ENDED MARCH 31, 2011

GENERAL FUND - GSD

FIRE AND RESCUE

	REVISED BUDGET	Y-T-D ACTUALS	PROJECTION	VARIANCE
EXPENDITURES				
Salaries	90,158,274	41,497,217	89,492,107	666,167
Lapse	(1,039,379)	0	0	(1,039,379)
Employer Provided Benefits	49,502,191	22,440,378	48,450,016	1,052,175
Internal Service Charges	16,639,399	7,867,407	16,619,248	20,151
Other Operating Expenses	6,747,838	2,998,270	6,750,492	(2,654)
Capital Outlay	1,118,373	252,001	1,118,328	45
Banking Fund Debt Repayment	1,877,646	649,516	1,299,047	578,599
TOTAL EXPENDITURES	165,004,341	75,704,788	163,729,238	1,275,104

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY
 BUDGET INFORMATION
 FOR THE QUARTER ENDED MARCH 31, 2011

GENERAL FUND - GSD

PUBLIC LIBRARIES

	REVISED BUDGET	Y-T-D ACTUALS	PROJECTION	VARIANCE
EXPENDITURES				
Salaries	14,309,242	6,222,921	13,958,747	350,495
Employer Provided Benefits	4,051,866	1,874,905	3,948,756	103,110
Internal Service Charges	5,787,668	2,775,652	5,811,256	(23,588)
Other Operating Expenses	4,406,231	2,226,639	4,316,562	89,669
Library Materials	3,107,629	1,802,128	3,107,629	0
Capital Outlay	1	0	1	0
Indirect Cost	8,213,899	4,106,950	8,213,899	0
TOTAL EXPENDITURES	39,876,536	19,009,195	39,356,850	519,686

CONSOLIDATED CITY OF JACKSONVILLE
QUARTERLY FINANCIAL SUMMARY
BUDGET INFORMATION
FOR THE QUARTER ENDED MARCH 31, 2011

GENERAL FUND - GSD

PUBLIC WORKS

	REVISED BUDGET	Y-T-D ACTUALS	PROJECTION	VARIANCE
EXPENDITURES				
Salaries	18,294,466	8,249,568	18,360,955	(66,489)
Employer Provided Benefits	6,972,023	3,278,049	6,831,873	140,150
Internal Service Charges	5,799,574	2,929,815	6,205,354	(405,780)
Other Operating Expenses	48,475,916	19,355,047	47,445,912	1,030,004
Capital Outlay	3,036,468	254,346	2,501,896	534,570
Supervision Allocation	(1,092,410)	(223,433)	(1,092,410)	0
TOTAL EXPENDITURES	81,486,034	33,843,393	80,253,580	1,232,455

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY
 BUDGET INFORMATION
 FOR THE QUARTER ENDED MARCH 31, 2011

GENERAL FUND - GSD

RECREATION & COMMUNITY SERVICES

	REVISED BUDGET	Y-T-D ACTUALS	PROJECTION	VARIANCE
EXPENDITURES				
Salaries	10,929,362	4,205,486	10,828,589	100,773
Employer Provided Benefits	2,876,585	1,318,138	2,771,500	105,085
Internal Service Charges	2,223,059	1,071,171	2,332,896	(109,837)
Other Operating Expenses	25,856,719	9,717,644	25,890,505	(33,786)
Capital Outlay	7,771	0	7,771	0
Grants and Aids	5,654,446	2,706,840	5,654,446	0
TOTAL EXPENDITURES	47,547,941	19,019,280	47,485,707	62,234

CONSOLIDATED CITY OF JACKSONVILLE
QUARTERLY FINANCIAL SUMMARY
BUDGET INFORMATION
FOR THE QUARTER ENDED MARCH 31, 2011

GENERAL FUND - GSD
OFFICE OF THE SHERIFF

	REVISED BUDGET	Y-T-D ACTUALS	PROJECTION	VARIANCE
EXPENDITURES				
Salaries	195,935,031	91,308,586	198,980,553	(3,045,522)
Lapse	(2,683,095)	0	0	(2,683,095)
Employer Provided Benefits	95,789,984	43,902,497	94,019,186	1,770,798
Internal Service Charges	27,472,641	13,679,621	27,472,641	0
Other Operating Expenses	33,160,230	11,416,740	32,896,168	264,062
Capital Outlay	1,783,727	134,550	1,783,725	2
Extraordinary Lapse	(94,000)	0	(94,000)	0
Banking Fund Debt Repayment	2,516,382	756,681	3,273,062	(756,680)
TOTAL EXPENDITURES	353,880,899	161,198,674	358,331,335	(4,450,436)

III. Other Operating Funds

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED MARCH 31, 2011

159 - BUILDING INSPECTION

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and investments	971,359.57	Current Liabilities	173,302.36
Taxes and other Receivable, Net	0.00	TOTAL LIABILITIES	173,302.36
		FUND EQUITY	
		Beginning of Year	1,218,375.50
		Current Yr Less Encumbrances	(418,318.29)
		TOTAL FUND EQUITY	798,057.21
TOTAL ASSETS	971,359.57	TOTAL LIABILITIES FUND EQUITY	971,359.57

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	9,792,560	3,869,963	8,562,529	(1,230,031)
Fines and Forfeits	80,283	52,432	113,068	32,785
Miscellaneous Revenue	308,347	59,854	158,557	(149,790)
TOTAL REVENUE	10,181,190	3,982,249	8,834,154	(1,347,036)
EXPENDITURES				
Salaries	4,914,831	2,138,327	4,511,397	403,234
Employer Provided Benefits	1,670,152	787,392	1,554,464	115,688
Internal Service Charges	1,457,398	581,840	1,341,823	115,575
Other Operating Expenses	565,974	274,610	544,790	21,184
Capital Outlay	2	0	0	2
Supervision Allocation	0	0	0	0
Indirect Cost	595,233	297,617	595,233	0
Banking Fund Debt Repayment	769,750	320,780	769,879	(129)
TOTAL EXPENDITURES	9,973,140	4,400,567	9,317,586	655,554
CURRENT YEAR	208,050	(418,318)	(483,432)	(691,482)
FUND BALANCE TRANSFERS	0			
CARRYOVERS	(209,150)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	1,100			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED MARCH 31, 2011

191 - JACKSONVILLE CHILDREN'S COMMISSION

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	3,098,119.03	Current Liabilities	362.06
		TOTAL LIABILITIES	362.06
		FUND EQUITY	
		Beginning of Year	2,147,303.30
		Current Yr Less Encumbrances	950,453.67
		TOTAL FUND EQUITY	3,097,756.97
TOTAL ASSETS	3,098,119.03	TOTAL LIABILITIES FUND EQUITY	3,098,119.03

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Miscellaneous Revenue	348,300	160,834	348,300	0
Transfers From Other Funds	20,873,779	10,338,890	20,873,779	0
TOTAL REVENUE	21,022,079	10,497,724	21,022,079	0
EXPENDITURES				
Salaries	2,398,558	1,021,477	2,337,378	59,180
Employer Provided Benefits	698,110	301,593	649,877	48,233
Internal Service Charges	463,923	201,586	455,157	8,766
Other Operating Expenses	2,180,132	288,875	2,156,913	23,219
Capital Outlay	9,058	9,054	9,058	0
Grants and Aids	14,608,826	5,590,004	14,432,826	176,000
Transfers to Other Funds	2,279,681	2,279,681	2,279,681	0
Banking Fund Debt Repayment	541	384	925	(384)
TOTAL EXPENDITURES	22,634,829	9,692,454	22,321,815	313,014
CURRENT YEAR	(1,612,750)	805,270	(1,299,736)	313,014
FUND BALANCE TRANSFERS	145,184			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	1,467,566			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED MARCH 31, 2011

441 - SOLID WASTE DISPOSAL

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	862,465.74	Current Liabilities	417,166.93
Taxes and other Receivable, Net	5,022,778.90	Other Liabilities	28,078,804.58
Due from Other Government Units	13,134.19	TOTAL LIABILITIES	28,495,971.51
Capital Assets, Net	16,738,372.49	FUND EQUITY	
Other Deferred Charges	17,166,254.66	Beginning of Year	14,592,974.75
		Current Yr Less Encumbrances	(3,285,940.28)
		TOTAL FUND EQUITY	11,307,034.47
TOTAL ASSETS	39,803,005.98	TOTAL LIABILITIES FUND EQUITY	39,803,005.98

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	68,116,501	23,572,369	65,113,474	(3,003,027)
Miscellaneous Revenue	1,169,259	346,176	1,725,815	556,356
TOTAL REVENUE	69,285,760	23,918,545	66,839,089	(2,446,671)
EXPENDITURES				
Salaries	3,949,596	1,716,919	3,787,697	161,899
Lapse	(209,225)	0	0	(209,225)
Employer Provided Benefits	1,683,975	797,820	1,640,499	43,476
Internal Service Charges	3,493,513	1,695,242	3,587,669	(94,156)
Other Operating Expenses	56,127,822	22,178,698	51,761,178	4,366,644
Capital Outlay	9,151	0	9,151	0
Debt Service	5,191,803	2,503,776	5,191,803	0
Supervision Allocation	(428,648)	(179,227)	(428,648)	0
Indirect Cost	1,447,852	723,926	1,447,852	0
Transfers to Other Funds	1,679,087	839,544	1,679,087	0
TOTAL EXPENDITURES	72,944,926	30,276,697	68,676,288	4,268,638
CURRENT YEAR	(3,659,166)	(6,358,153)	(1,837,199)	1,821,967
FUND BALANCE TRANSFERS	0			
CARRYOVERS	(7,000)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	3,666,166			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED MARCH 31, 2011

461 - STORMWATER SERVICES

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	(3,725,861.87)	Current Liabilities	187,922.24
Taxes and other Receivable, Net	<u>9,012,563.80</u>	Other Liabilities	<u>730,333.04</u>
		TOTAL LIABILITIES	918,255.28
		FUND EQUITY	
		Beginning of Year	10,195,325.39
		Current Yr Less Encumbrances	<u>(5,826,878.74)</u>
		TOTAL FUND EQUITY	4,368,446.65
TOTAL ASSETS	<u>5,286,701.93</u>	TOTAL LIABILITIES . FUND EQUITY	<u>5,286,701.93</u>

BUDGET INFORMATION

REVENUE	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
Charges for Services	29,381,264	7,050,614	27,218,087	(2,163,177)
Miscellaneous Revenue	380,000	(106,325)	152,025	(227,975)
Transfers From Other Funds	869,685	434,843	869,685	0
TOTAL REVENUE	<u>30,630,949</u>	<u>7,379,132</u>	<u>28,239,797</u>	<u>(2,391,152)</u>
EXPENDITURES				
Salaries	6,699,217	2,822,814	6,327,113	372,104
Employer Provided Benefits	2,841,283	1,319,491	2,738,271	103,012
Internal Service Charges	2,375,148	1,252,978	2,682,688	(307,538)
Other Operating Expenses	5,008,159	1,277,471	4,960,800	47,359
Capital Outlay	1	0	0	1
Indirect Cost	1,710,111	855,058	1,710,111	0
Transfers to Other Funds	11,149,674	5,574,837	11,149,674	0
Banking Fund Debt Repayment	937,899	103,365	937,899	0
TOTAL EXPENDITURES	<u>30,721,493</u>	<u>13,208,011</u>	<u>30,506,554</u>	<u>214,939</u>
CURRENT YEAR	<u>(90,544)</u>	<u>(5,826,879)</u>	<u>(2,266,757)</u>	<u>(2,176,213)</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	(615,575)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	706,119			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED MARCH 31, 2011

511 - FLEET MGMT - OPERATIONS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	(744,048.71)	Current Liabilities	328,730.77
Due from Other Government Units	1,173,177.52	Other Liabilities	1,094,037.63
Inventories	1,489,641.84	TOTAL LIABILITIES	1,422,768.40
Capital Assets, Net	1,161,852.96	FUND EQUITY	
		Beginning of Year	134,498.39
		Current Yr Less Encumbrances	1,523,358.82
		TOTAL FUND EQUITY	1,657,855.21
TOTAL ASSETS	3,080,623.61	TOTAL LIABILITIES FUND EQUITY	3,080,623.61

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	38,613,025	17,933,957	39,152,392	539,368
Miscellaneous Revenue	484,158	133,890	343,120	(141,038)
TOTAL REVENUE	39,097,183	18,067,847	39,495,512	398,330
EXPENDITURES				
Salaries	5,027,155	2,171,945	4,872,328	154,827
Lapse	(174,762)	0	0	(174,762)
Employer Provided Benefits	1,801,362	834,948	1,756,495	44,867
Internal Service Charges	719,416	473,831	933,873	(214,457)
Other Operating Expenses	31,312,562	12,316,546	30,631,469	681,093
Capital Outlay	10,002	0	10,001	1
Supervision Allocation	(86,316)	(43,158)	(86,316)	0
Indirect Cost	1,446,857	723,429	1,446,857	0
Banking Fund Debt Repayment	85,432	35,628	71,257	14,175
TOTAL EXPENDITURES	40,141,708	16,513,169	39,635,964	505,744
CURRENT YEAR	(1,044,526)	1,554,678	(140,452)	904,074
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	1,044,526			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED MARCH 31, 2011

531 - ITD OPERATIONS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	(198,955.75)	Current Liabilities	541,194.41
Capital Assets, Net	<u>16,692,983.98</u>	Other Liabilities	1,621,618.05
		TOTAL LIABILITIES	<u>2,162,812.46</u>
		FUND EQUITY	
		Beginning of Year	12,145,391.52
		Current Yr Less Encumbrances	2,185,824.25
		TOTAL FUND EQUITY	<u>14,331,215.77</u>
TOTAL ASSETS	<u><u>16,494,028.23</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>16,494,028.23</u></u>

BUDGET INFORMATION

REVENUE	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
Charges for Services	23,190,577	11,568,126	22,694,575	(498,002)
Miscellaneous Revenue	200	(12,133)	1,521	1,321
Other Sources	62,572	0	62,572	0
Transfers From Other Funds	1,076,830	835,830	1,076,830	0
TOTAL REVENUE	<u>24,330,179</u>	<u>12,391,824</u>	<u>23,835,498</u>	<u>(494,681)</u>
EXPENDITURES				
Salaries	9,757,752	4,329,952	9,135,311	622,441
Lapse	(169,857)	0	0	(169,857)
Employer Provided Benefits	2,573,155	1,212,015	2,491,387	81,768
Internal Service Charges	911,147	485,661	924,165	(13,018)
Other Operating Expenses	10,464,236	2,764,997	9,703,405	760,831
Capital Outlay	168,783	4,127	168,782	1
Supervision Allocation	(443,275)	(221,638)	(443,275)	0
Indirect Cost	1,200,844	600,422	1,200,844	0
Banking Fund Debt Repayment	173,055	80,049	160,097	12,958
TOTAL EXPENDITURES	<u>24,635,840</u>	<u>9,255,586</u>	<u>23,340,716</u>	<u>1,295,124</u>
	CURRENT YEAR	<u>3,136,238</u>	<u>494,782</u>	<u>800,443</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	(818,204)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	1,123,865			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED MARCH 31, 2011

536 - TECH SYSTEM DEVELOPMENT

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	3,520,485.51	Current Liabilities	1,728,428.43
Capital Assets, Net	<u>5,769,781.45</u>	Other Liabilities	<u>3,659,452.77</u>
		TOTAL LIABILITIES	<u>5,387,881.20</u>
		FUND EQUITY	
		Beginning of Year	4,575,705.89
		Current Yr Less Encumbrances	<u>(673,320.13)</u>
		TOTAL FUND EQUITY	<u>3,902,385.76</u>
TOTAL ASSETS	<u>9,290,266.96</u>	TOTAL LIABILITIES FUND EQUITY	<u>9,290,266.96</u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	3,017,066	1,339,908	2,777,224	(239,842)
Miscellaneous Revenue	0	18,793	66,187	66,187
Other Sources	3,979,080	150,488	3,979,080	0
TOTAL REVENUE	<u>6,996,146</u>	<u>1,509,188</u>	<u>6,822,491</u>	<u>(173,655)</u>
EXPENDITURES				
Other Operating Expenses	874,731	114,701	874,731	0
Capital Outlay	3,498,495	814,932	3,498,495	0
Transfers to Other Funds	594,830	594,830	594,830	0
Banking Fund Debt Repayment	2,250,273	1,174,282	2,348,563	(98,290)
TOTAL EXPENDITURES	<u>7,218,329</u>	<u>2,698,745</u>	<u>7,316,619</u>	<u>(98,290)</u>
CURRENT YEAR	<u>(222,183)</u>	<u>(1,189,557)</u>	<u>(494,128)</u>	<u>(271,945)</u>
FUND BALANCE TRANSFERS	200,000			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	22,183			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED MARCH 31, 2011

561 - SELF INSURANCE

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	71,328,210.64	Current Liabilities	17,723.19
Taxes and other Receivable, Net	1,107,367.89	Other Liabilities	88,614.51
Due from Other Government Units	7,806,868.43	Insurance Reserves	83,594,709.15
Other Non Current Assets	13,893,539.16	TOTAL LIABILITIES	83,701,046.85
Capital Assets, Net	<u>55,446.02</u>	FUND EQUITY	
		Beginning of Year	10,073,465.45
		Current Yr Less Encumbrances	416,919.84
		TOTAL FUND EQUITY	10,490,385.29
TOTAL ASSETS	<u>94,191,432.14</u>	TOTAL LIABILITIES FUND EQUITY	<u>94,191,432.14</u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	25,546,251	12,845,656	25,711,336	165,085
Miscellaneous Revenue	5,076,014	589,888	5,076,955	941
Transfer In to Pay Debt Service	1,058,748	535,804	1,058,748	0
TOTAL REVENUE	<u>31,681,013</u>	<u>13,951,348</u>	<u>31,847,039</u>	<u>166,028</u>
EXPENDITURES				
Salaries	955,875	424,023	955,818	57
Employer Provided Benefits	254,574	121,974	259,584	(5,010)
Internal Service Charges	1,179,012	589,954	1,174,126	4,886
Other Operating Expenses	27,750,710	11,824,320	27,352,760	397,950
Capital Outlay	2	0	2	0
Supervision Allocation	689,239	344,620	689,239	0
Indirect Cost	436,277	218,139	436,277	0
TOTAL EXPENDITURES	<u>31,265,689</u>	<u>13,523,030</u>	<u>30,867,806</u>	<u>397,883</u>
CURRENT YEAR	<u>415,324</u>	<u>428,318</u>	<u>979,233</u>	<u>563,909</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	(1,139,268)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	723,944			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED MARCH 31, 2011

571 - GROUP HEALTH

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	5,088,761.58	Current Liabilities	33,777.61
Taxes and other Receivable, Net	150,000.00	Other Liabilities	107,173.54
Other Non Current Assets	2,452,784.24	Insurance Reserves	16,500.00
Capital Assets, Net	<u>18,873.74</u>	TOTAL LIABILITIES	<u>157,451.15</u>
		FUND EQUITY	
		Beginning of Year	3,264,785.25
		Current Yr Less Encumbrances	4,288,163.14
		TOTAL FUND EQUITY	<u>7,552,948.39</u>
TOTAL ASSETS	<u><u>7,710,399.54</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>7,710,399.54</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	94,222,811	47,003,139	95,844,302	1,821,491
Miscellaneous Revenue	227,548	2,564,202	2,627,274	2,399,726
TOTAL REVENUE	<u>94,450,359</u>	<u>49,567,341</u>	<u>98,471,576</u>	<u>4,021,217</u>
EXPENDITURES				
Salaries	601,459	270,666	588,667	12,792
Lapse	(37,783)	0	0	(37,783)
Employer Provided Benefits	160,019	70,881	152,073	7,946
Internal Service Charges	136,032	151,248	135,916	116
Other Operating Expenses	93,668,032	44,732,959	91,270,742	2,397,290
Capital Outlay	1	0	1	0
Indirect Cost	104,677	52,339	104,677	0
TOTAL EXPENDITURES	<u>94,632,437</u>	<u>45,278,093</u>	<u>92,252,076</u>	<u>2,380,361</u>
CURRENT YEAR	<u>(182,078)</u>	<u>4,289,247</u>	<u>8,219,500</u>	<u>6,401,578</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	(14,000)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	198,078			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED MARCH 31, 2011

581 - INSURED PROGRAMS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	6,914,454.33	Current Liabilities	19,889.64
Capital Assets, Net	5,255.16	Other Liabilities	2,298,032.16
Other Deferred Charges	<u>2,240,499.24</u>	TOTAL LIABILITIES	<u>2,317,921.80</u>
		FUND EQUITY	
		Beginning of Year	5,327,215.95
		Current Yr Less Encumbrances	1,515,070.98
		TOTAL FUND EQUITY	<u>6,842,286.93</u>
TOTAL ASSETS	<u><u>9,160,208.73</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>9,160,208.73</u></u>

BUDGET INFORMATION

REVENUE	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
Charges for Services	7,618,490	7,215,290	7,618,490	0
Miscellaneous Revenue	290,307	58,216	116,432	(173,875)
TOTAL REVENUE	<u>7,908,797</u>	<u>7,273,507</u>	<u>7,734,922</u>	<u>(173,875)</u>
EXPENDITURES				
Salaries	321,693	143,754	321,525	168
Lapse	(11,759)	0	0	(11,759)
Employer Provided Benefits	79,979	37,656	80,395	(416)
Internal Service Charges	66,348	26,435	58,574	7,772
Other Operating Expenses	9,477,367	6,806,315	9,140,831	336,536
Capital Outlay	1	0	1	0
Supervision Allocation	(689,239)	(344,620)	(689,239)	0
Indirect Cost	71,383	35,692	71,383	0
TOTAL EXPENDITURES	<u>9,315,771</u>	<u>6,705,231</u>	<u>8,983,470</u>	<u>332,301</u>
CURRENT YEAR	<u>(1,406,974)</u>	<u>568,275</u>	<u>(1,248,548)</u>	<u>158,426</u>
FUND BALANCE TRANSFERS	947,364			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	459,610			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE
 QUARTERLY FINANCIAL SUMMARY - SUBFUND LEVEL
 FOR THE QUARTER ENDED MARCH 31, 2011

751 - JACKSONVILLE ECONOMIC DEVELOPMENT COMM

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	4,956,694.53	Current Liabilities	377,390.52
		TOTAL LIABILITIES	377,390.52
		FUND EQUITY	
		Beginning of Year	1,161,356.78
		Current Yr Less Encumbrances	3,417,947.23
		TOTAL FUND EQUITY	4,579,304.01
TOTAL ASSETS	<u>4,956,694.53</u>	TOTAL LIABILITIES FUND EQUITY	<u>4,956,694.53</u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	PROJECTION	VARIANCE + Fav / - Unfav
REVENUE				
Miscellaneous Revenue	157,649	47,784	158,654	1,005
Transfers From Component Units	8,866,911	4,433,458	8,866,911	0
TOTAL REVENUE	<u>9,024,560</u>	<u>4,481,240</u>	<u>9,025,565</u>	<u>1,005</u>
EXPENDITURES				
Salaries	1,190,021	543,189	1,210,832	(20,811)
Lapse	(42,239)	0	0	(42,239)
Employer Provided Benefits	305,578	143,842	307,171	(1,593)
Internal Service Charges	562,923	220,905	465,335	97,588
Other Operating Expenses	6,753,358	230,848	6,741,113	12,243
Capital Outlay	2	0	2	0
Grants and Aids	231,728	108,478	231,728	0
Indirect Cost	159,388	79,694	159,388	0
Transfers to Other Funds	801,512	400,756	801,512	0
Banking Fund Debt Repayment	221,604	87,584	309,187	(87,583)
TOTAL EXPENDITURES	<u>10,183,870</u>	<u>1,813,292</u>	<u>10,226,266</u>	<u>(42,395)</u>
CURRENT YEAR	<u>(1,159,310)</u>	<u>2,687,947</u>	<u>(1,200,701)</u>	<u>(41,390)</u>
FUND BALANCE TRANSFERS	750,000			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	409,310			
BUDGET DIFFERENCE	<u>0</u>			

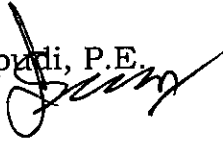
IV. Department Response



MEMORANDUM

DATE: May 9, 2011

TO: Kent Olson
Budget Officer

FROM: Ebenezer Gujjarlapudi, P.E.
Director 

RE: Mid-Year Projections Departmental Response

The following response is provided as a response to the Quarterly Financial Summary for the Quarter ended March 31, 2011.

The Salary expense is expected to be below budget due to vacant positions in the Office of the Director as well as other divisions in the department.

Related employer provided benefits are also expected to be below budgeted amounts due to the vacancies.

Other operating expenses are expected to be below budget. However, variance will not be as high as projected due to seasonal expenses that will be incurred during the summer months.

Please feel free to call if you have any questions.



FIRE AND RESCUE DEPARTMENT

May 9, 2011

TO: Kent Olson, Budget Officer

FROM: Charles E. Moreland, Director/Fire Chief
Fire and Rescue Department

RE: Mid-Year Budget Review FY 2011

As we enter the second half of FY 2010/11 the Department mid-year expenditures for all areas are on target. The projected year-end variances include the following.

Salaries	\$666,167	(1)
Employer Provided Benefits	\$1,052,175	(2)
Internal Service Charges	\$20,151	(3)
Other Operating Expenses	(\$2,654)	(4)
Banking Fund Debt Repayment	\$578,599	(5)

(1) The mid-year projection of salaries is a net favorable variance of +\$666 thousand due to the Department's vacancies and it's redline of 20 positions as approved with the fiscal year 2011 budget. Currently there are 23 funded vacancies and 15 unfunded vacancies department-wide. The negative projected variances shown in Special Pay, Supplemental Wage Payments, Workers Comp, and Terminal Leave of -\$300 thousand are expected to be offset by favorable projected variances in Overtime, Salaries, and Part-Time Salaries of +\$967 thousand dollars.

(2) The +\$1.0 million favorable projection in Employee Benefits is primarily as a result of the favorable projected variance of \$1.4 million in pension contributions (02201) which is likely due to the vacancies and redlines mentioned above.



KENT OLSON
BUDGET OFFICER
Page 2
May 9, 2011



RE: Mid-Year Budget Review FY 2011

- (3) The positive +\$20 thousand dollar variance is the net effect of projected favorable variances in Copier Consolidation (04207), Fleet Vehicle Rental (04213), and Fleet Repairs & Maintenance (04216) and unfavorable variances in Fleet Parts/Oil/Gas (04217) and ITD GIS/Aerials (04202) internal service accounts. The Fleet Parts/Oil/Gas variance is likely the result of fuel price increases and the GIS support services increasing due to the implementation of the new Computer Aided Dispatch (CAD) project and the 2011 Emergency Operations Center layer update.
- (4) The -\$2 thousand dollar projected unfavorable variance in other operating expenses is the combined impact of the negative variance in Employee Allowances such as those for clothing, shoes, tools, meals and transfers of -\$93 thousand and the favorable variance in Professional Services (03109) of +\$219 thousand dollars and a projected shortfall in Fire Hose/Bunker Gear (05207) of -\$157 thousand dollars. The line items above will be realigned with a transfer directive to cover projected shortages if they materialize. In any event operating expenses will not be over budget as of the fiscal year end.
- (5) The Banking Fund Debt Repayment is attributed to repayments for Fire and Rescue capital equipment purchases such as compressors for Self Contained Breathing Apparatus equipment, equipment for Fire 9, Self Contained Breathing Apparatus upgrades, the Computer Aided Dispatch (CAD) replacement, autopulse and cardiac monitor EMS equipment replacements, and purchases of equipment to stock Rescues 25, 49, & 54.

General fund expenditures are currently tracking below budgetary estimates primarily due to the vacant funded positions and the Department's implementation of the reduction plan as outlined in the 2011 approved budget. It is also important to note that while we expect to stay below the allocated budget, the Departments primary product is service. As a result, 84% of the budget is labor and related costs and it is important to fill vacant positions as they become available to provide emergency service to the community while remaining within the scope of the funding allocated and within the appropriated overtime budget.




INFORMATION TECHNOLOGY DEPARTMENT



May 9, 2011

TO: Kent Olson, Budget Officer

FROM: Kevin J. Holzendorf, CIO and Director, ITD 

SUBJECT: Information Technology Department Mid-Year Financial Review

The Information Technology Department (ITD) reviewed the finance projections provided by the Budget Office Division and has the following comments. The FY 2010/2011 mid year expenditures for the following Index Codes are on track. ITD Management intends to stay within the FY 2010/2011 ITD approved budget allocation for the 531, 533, 534 and 536. The full year spend projections are in line with these allocations.

ITIT531 – ITD Operations

Description	Projection
Revenue Charges for Services	(496,002)
Salaries	622,441
Lapse	(169,857)
Other Operating Expenses	760,831

Revenue Charges for Services

The summary provided for the mid-year financial review projects an unfavorable variance of (496,002). Revenue is expected to increase as planned projects are started and billed back to the respective users. Although projects are budgeted by fiscal year, project start dates are staggered based on resource allocations and billing cannot begin until work on the project has commenced. For hard dollar related purchases, billing cannot begin until payment to the vendor has taken place. This amount is inclusive of analyst time related to Application Preservation, hardware software and maintenance renewals. ITD anticipates a revenue increase by year end.

Salaries

The mid-year projection for salaries is a net favorable variance of 622,441 due to the Department carrying a number of vacant positions through FY 2010/2011. This was due to waiting for approval from the Administration to fill those key vacancies.

Other Operating Expenses

It is anticipated that Other Operating Expenses will increase for the Information Technology Department in the second half of the fiscal year due to the renewal cycle of several ITD maintenance agreements, such as the Microsoft Agreement, Sun Maintenance, etc. The projected favorable variance of 760,831 will be reduced significantly by fiscal year end. This amount will not be exceeded.

ITIT533 – Telecommunications

Significant projected year end variances include the following:

Description	Projection
Revenue Charges for Services	(46,165)
Salaries	(6,920)
Other Operating Expenses	206,122

Revenue Charges for Services

The Telecommunications Group intends to recoup the entire Internal Service allocation for FY 2010/2011.

Salaries

The mid-year projection for salaries is a net unfavorable variance of (6,920). All authorized telecommunications positions are filled with no anticipated vacancies. ITD will not exceed the part time salary approved allocation.

Other Operating Expenses

The bulk of the Other Operating Expenses for the Telecommunications Group are telephony related (land lines, voice lines, cellular, data).

Of the net favorable variance of 206,122 for Other Operating Expenses noted in the quarterly financial summary, ITD anticipates the expenses related to these devices are performing over forecast at mid-year and are projected to be in alignment with the original approved budget, thus reducing the projected favorable variance by fiscal year end.

ITD is analyzing ways to provide cost savings to the City of Jacksonville. ITD continues to work with the Agency Coordinators to determine the most cost effective plans and services for their business needs. With the implementation of usage billing in the fourth quarter user accountability for cellular devices will be more transparent.

ITIT534 – Radio

Description	Projection
Revenue Charges for Services	(217,877)
Salaries	92,859
Other Operating Expenses	83,783
Banking Fund Debt Repayment	(137,535)

Revenue Charges for Services

Of the net unfavorable variance of (217,877) for Revenue Charges for Service noted in the quarterly financial summary, ITD anticipates fully recouping the expenses associated with this category.

Revenues are currently projected to be over budget. Radio was in a cash deficit for approximately six (6) years but with the revised billing model implemented in FY 2009/2011 and ensuring the allocation is fully recaptured; Radio is again projected to be in a positive cash position through the remainder of FY 2010/2011.

Salaries

The mid-year projection for salaries is a net favorable variance of 92,859 which is due to one (1) vacant position. This projected positive variance will be reduced once the position is filled.

Other Operating Expenses

The net favorable variance of 83,783 for Other Operating Expenses is related to maintenance and replacement equipment associated with the First Coast Radio System. It is anticipated that Other Operating Expenses will increase for the Radio Shop in the second half of the year due to yearly maintenance performed on the First Coast Radio System and the associated equipment used to support Public Safety Staff. This amount will not be exceeded.

Banking Fund Debt Repayment

ITD will continue to work with Treasury to recoup the entire amount of Banking Fund Debt Repayment.

ITIT536 – Tech System Development

Description	Projection
Revenue Charges for Services	(239,842)
Banking Fund Debt Repayment	(98,290)

Revenue Charges for Services

The mid-year projection for Revenue is a net unfavorable variance of (239,842) for the Revenue Charges for Services. Revenue is expected to increase as planned projects are started. Although projects are budgeted by fiscal year, project start dates are staggered based on resource allocations and billing cannot begin until work on the project has commenced. For hard dollar related purchases, billing cannot begin until payment to the vendor has taken place.

During the mid-year review, ITD identified that the revenue for SF531 was credited monthly to SF536 causing an increase in revenue in SF536 and a deficit in SF531. A solution was implemented to correctly book the revenue going forward.

Banking Fund Debt Repayment

The mid-year projection for Banking Fund Debt Repayment is a net unfavorable variance of (98,290) for the payback of Banking Fund loans. Revenue is expected to increase as additional projects are started and payback will begin once the invoices are paid to the vendors. ITD continues to work with Treasury and Accounting to reconcile the Banking Fund loans to ensure accuracy.



MEMORANDUM

May 9, 2011

To: Kent Olson
Budget Director

From: Linda Lanier, Executive Director *Lanier*
Jacksonville Children's Commission

Re: FY 2010 – 2011 Mid-Year Budget Review

The Jacksonville Children's Commission has worked in partnership with the Budget Office to provide the following explanations for variances presented during the mid year review:

Revenue:

- No variance anticipated.

Expenditures:

- Salaries and Employer Benefits – Savings are anticipated in salaries and benefits due to vacant positions.
- Other Operating Expenses – These expenses are on target. However, savings are expected due the elimination of some printing projects and cost cutting methods.
- Grants and Aids – The surplus is the result of planned reductions for FY 11 – 12; contracts starting July 1, 2011 will reduced thus generating a saving in FY 10 – 11.

Overall, the Jacksonville Children's Commission is projecting a positive year-end variance and anticipates no material changes. If you have any questions or need additional information, please contact Cynthia Nixon at 630-3652 or cnixon@coj.net.

JEDC

JACKSONVILLE
ECONOMIC DEVELOPMENT
COMMISSION

MEMORANDUM

TO: Kent R. Olson, Budget Officer

FROM: Ronald D. Barton, Executive Director
R.D. Barton

SUBJECT: FY 10/11 Mid-Year Review

DATE: May 4, 2011

A review of the Quarterly Financial Summary prepared for the Jacksonville Economic Development Commission by the Budget Office reflects an unfavorable variance of \$41,391. We disagree and project at the end of FY 10/11 we will have a favorable variance. We continue to be very thoughtful in our spending as our budget has continued to decrease. This year we have continued to refine what we consider necessary expenditures in order to continue to meet the goals set out for the JEDC: to increase the tax base and promote and encourage the creation of new high wage jobs.


A review of the Quarterly Financial Summary prepared for the various Sports and Entertainment venues by the Budget Office reflects different variances for the venues. SMG believes that the Budget Office has reflected higher than expected revenues at the Stadium, the TUCPA, and the POCC. We believe that overall, although the budget has been reduced greatly, that SMG should come in on target to meet budget at end of year.

Thank you for the opportunity to comment on the status of budget at mid-year for both the JEDC and the Sports and Entertainment Venues. Please contact me if you have any questions.



MEMORANDUM

TO: Kent R. Olson, Budget Officer
Administration and Finance Department

FROM: William B. Killingsworth, Director 
Planning and Development Department

DATE: May 3, 2011

SUBJECT: **2010-2011 Mid-Year Budget Review Response**

In accordance with instructions from the Budget Office, the Planning and Development Department submits the following response to General Fund expenditure projections:

EXPENSES:

The Planning and Development Department concurs with the projected Total Expenditures of \$7,740,022. According to the Quarterly Financial Summary, the variance between the Revised Budget and Projection represents a \$285,379 savings. This is due in large part to a Reduction in Force of employees funded by the General Fund, effective June 10, 2011.

Please advise if you need further information.

WBK/ss/rls

BUILDING INSPECTION DIVISION



May 9, 2011

MEMORANDUM

To: Kent Olson
Budget Officer

Thru: William B. Killingsworth
Director of Planning & Development

From: *cr* Thomas H. Goldsbury, P.E.
Chief, Building Inspection Division

Handwritten signatures of William B. Killingsworth and Thomas H. Goldsbury, P.E.

Subject: **FY 2010-11 Mid-Year Budget Review Response**

In accordance with instructions from the Budget Office, the Building Inspection Division (BID), Planning & Development Department, submits the following responses to revenue and expenditure projections:

- **Revenue**—BID concurs with the projected Total Revenue of \$8,834,154. According to the Quarterly Financial Summary, the variance between Revised Budget and Projection is <\$1,347,036>. Revenue projections developed during the FY 2010-11 budget cycle were optimistic.
- **Expenditures**—BID concurs with the projected Total Expenditures of \$9,317,586. According to the Quarterly Financial Summary, the variance between Revised Budget (\$9,973,140) and the projected Total Expenditures is \$655,554. While total revenues may be down, the expenditures are as well.

If the projected revenue and expenditures are realized, the 159 subfund should have a balance of \$487,927 at year's end. Should you have any questions, please call me at 255-8505 or C. L. Googe at 255-8506.

THG/clg

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PLANNING and DEVELOPMENT DEPARTMENT



**JACKSONVILLE
PUBLIC LIBRARY**

**Jacksonville Public Library
Finance and Administrative Support
303 North Laura Street
Jacksonville, Florida 32202**

May 9, 2011

MEMORANDUM

TO: Kent R. Olson
Budget Officer

THRU: Barbara A. B. Gubbin
Library Director

FROM: Barrett T. King
Deputy Director *Barrett T. King*
5/9/11

SUBJ: Mid-year Financial Review

The Jacksonville Public Library submits this financial review of the library's financial condition at mid-year FY 11.

Salaries/ Benefits Lapse:

The Library agrees with the Budget Office projection of a favorable balance of \$350,495 in Salaries and \$103,110 in Employer Provided Benefits, with the observation that we continue to experience increasing staff turnover and departures, along with a continuing reclassification of some positions to lower salaries during the current year. This may increase the projections for a favorable balance by a small amount.

Internal Service Charges:

The library monitors internal service activities and manages the IS allocation to the greatest extent possible. We believe there will be a favorable IS balance of \$69,594 at year end., with significant saving in 04207 – Copier Consolidation, \$56,622, and 04203 – ITD Systems Development, \$38,969, offset by overages in 04211 – Copy Center (-30,796) and 04219 ITD Data Center Service (-10,409).

Other Operating Expenses:

The library anticipates full expenditure of all Other Operating Expenses balances by year-end.

Library Materials

The library will fully expend its Library Materials Account at year end based on existing contracts and encumbrances.

Capital Outlay

This projection is correct.

Indirect Costs

This projection is correct. There will be no balance at the end of the year.

Total Expenditures

The library anticipates a favorable balance of at least \$889,000 at year end, primarily because of under-spending in Salaries, Benefits, and Internal Service Charges.

DEPARTMENT OF PUBLIC WORKS



To: Kent Olson
Budget Officer

From: Joey V. Duncan, P.E.
Director, Department of Public Works

Date: May 11, 2011

Subject: **Public Works Mid-Year Review**

A handwritten signature in black ink, appearing to read "Joey V. Duncan", is written over the "From:" field of the memo.

The Department of Public Works has reviewed the finance projections provided by the Budget Office Division and has the following comments:

The Department is showing an overall projected General Fund favorable variance of \$1,232,455. These potential savings should warrant careful consideration and are a result of the following.

Salaries and Employer Provided Benefits

There is a projected net deficit in this area of (\$66,489). Although there is a considerable savings in salaries due to attrition and unfilled vacancies, these savings are mostly offset by unbudgeted expenditures such as; Terminal Leave and a significant increase in overtime expenditures due to Right of Way and Grounds Maintenance weekend park litter pickup activities as a result of increased park events.

Other Operating Expenses

Of the net favorable variance of approximately \$1,030,004, the following is projected (it should be noted however, the department experiences an increase in both services and expenses during the last half of the year and it will be in a better position to realize any potential savings at the end of the 3rd quarter):

Major Variances

PWGM011TE	03410	Contractual Services	46,993
PWGM011TE	04301	Electricity (Utility Bills)	71,116
PWGM011SL	04301	Street Lights - Electricity	17,607
PWPB011BALL	05215	Repair and Maintenance Supplies	120,815
PWPB011BALL	05216	Repairs and Maintenance	146,776
PWPB011EL	04301	Electricity (Utility Bills)	241,919
PWPB011EL	04309	Water Chilled Water	67,572
PWPB011SU	04307	Large Volume Container Sanitation	22,117
PWPB011SU	04603	Repairs and Maintenance	15,013

PWPB011SU	04938	Misc Services and Charges	79,147
PWPB011SU	05203	Chemical and Drugs	67,568
PWPB011SU	05215	Repair and Maintenance Supplies	47,715
PWPB011SU	05216	Other Operating	35,846
PWSW011SSCO	04306	Landfill Charges	76,702

Electricity - due to underfunded capacity last year this area's budget allocation was brought in line with actual expenditures for this fiscal year. As such, demand has been lower but is expected to increase over the summer months which may reduce some of the projected excess capacity.

441 Solid Waste Disposal

441 Revenues

Revenue in Charges for Services line is projected to be \$3,003,027 below budget. Landfill tons were projected at 756,820, but the projection at mid-year based on a rolling average is 706,237 tons. This reduction is attributed to the economy and lack of growth in areas such as the building industry. The decline in tonnage impacts revenue from the host fee as landfill tipping fees.

Miscellaneous Revenue is projected to be \$494,934 higher the budgeted amount of \$1,169,259. The revenue for sale of recyclables collected at curbside was projected at \$20 per ton based on the contract that was in place at the time of the budget submission. The Solid Waste Division rebid this contract and it was awarded to a new vendor effective October 1, 2010. The rate for the new contract is \$41.07 per ton, an increase of \$21.07 from the previous contract. In addition, a proposed settlement with contract haulers should result in additional revenue prior to the end of the current fiscal year.

441 Expenses

Other operating expenditures are projected to be \$4,366,644 below budget. The rate review for the residential hauling contracts has been completed and upon Council approval will result in a savings in the hauling contract line. The reduction in landfill tons also impacts expenditures, but any upward trend in tonnage will also increase expense paid to the landfill operator.

Expenditures will increase if the cost of fuel continues to rise during the year. The Division provides fuel for the residential haulers pursuant to contract terms and the cost per gallon is currently above the number submitted in the budget.

The Division is also proposing to fund additional operational expense, such as constructing the haul road, for the Trail Ridge Borrow Pit in the current year if funding is available. The Borrow Pit provides daily cover for the landfill and some ash projects.

461 Stormwater Services

The 2010 Stormwater fees projected net billing was reduced by approximately \$2.1M due to the increase of certain property types that were later determined to be non-billable parcels. The Department continues to collect on unpaid 2008 and 2009 fees and is actively pursuing uncollected receivables.

As in the past and going forward, the revenues generated from Stormwater fees have not only funded the operations and maintenance costs associated with Right of Way and Grounds Maintenance Stormwater activities, it has supported drainage capital improvement projects and has allowed for four capital projects to begin.

The Department has active construction on two drainage projects:
Venetia Terrace Drainage Improvements
Pine Forest/Larson Acres Drainage Improvements

Three more projects are scheduled for construction bidding this fiscal year. The utility also funded six million dollars worth of drainage system rehabilitation construction this year. Additionally, the design of four new drainage improvement projects has been initiated.

The TMDL Septic Tank Phase-Out Program is being developed with prioritized projects being developed for implementation this fall.

If you have any questions, please let me know.

cc: Renee Frederick
Marlene Russell
Jeff Beck, P.E.
John Pappas, P.E.

RECREATION AND COMMUNITY SERVICES DEPARTMENT



May 9, 2011

MEMORANDUM

TO: Kent R. Olson, Budget Officer
THRU: Roslyn M. Phillips, Director
FROM: Kelley Boree, CPRP, Deputy Director *K Boree*
RE: FY2011 Mid-Year Financial Review

The Recreation and Community Services Department appreciates the opportunity to review and respond to the mid-year financial projections provided by the Budget Office for FY 10-11. The Department understands the City's budget constraints and strives to seek cost savings through reductions of expenditures and functions where feasible.

Salaries/Employer Provided Benefits

The department continues to experience staff turnover with approximately 25 current vacancies and expects vacancies to increase by year-end due to attrition and operational changes. The department increases services delivered between May and September, expecting a large percentage of salary dollars to be utilized during the third and fourth quarters. After implementation of reduction in force that was recently announced additional savings will be realized during the third and fourth quarter - the savings amount will be determined once Human Resources determines the exact personnel to be included in the RIF.

Internal Service Charges

The department monitors the internal services allocation and continues to work with the various departments to ensure that the budget capacity and subsequent billings account for the most accurate reflection of the department's operations.

The department agrees with the budget office projections of \$109,837 year-end deficit. This figure is due to under-budgeting in the areas of Fleet, Legal and Information Technology.

Other Operating Expenses

Although the Budget Office projection for this category reflects a projected deficit in the amount of \$33,786, the department does not anticipate overspending in this account and expects a \$0.00 balance.

Capital Outlay

The department agrees with the budget office projections of \$0.00 year-end balance.

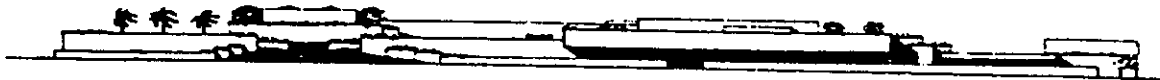
Grants and Aids

The department agrees with the budget office projections of \$0.00 at year-end. There is a possibility of a small balance remaining in RCVS011-08301, dependent upon service personnel applying for property tax reimbursement.

The department will continue to operate efficiently and effectively within our fiscal responsibility.

cc: Robyn Lawrence, Management & Budget Analyst
Division Chiefs – Recreation & Community Services
Marlene Russell, Division Chief – Administrative Services

OFFICE OF THE SHERIFF
CONSOLIDATED CITY OF JACKSONVILLE



INTRADEPARTMENTAL CORRESPONDENCE

TO: Kent R. Olson, Chief
City Budget Division

FROM: Maxine L. Person, CPA, CFE *mlp*
Chief – Budget & Management Division

RE: Mid-Year Budget Review

DATE: April 27, 2011

Attached is the mid-year review for Office of the Sheriff - General Fund expenditures. The schedule reflects projected deficits in salaries and employer provided benefits due to budgeting for a 3% reduction in salaries and associated benefits that has not materialized. In addition, the projected deficit in internal services is primarily due to increasing fuel prices. A fuel price of \$4 per gallon was used in preparing the projection.

The projected shortfall in revenues is primarily attributable to the accelerated phase out of the School Resource Officer program.

Please contact me if you have any questions regarding this report.

Attachment
/mlp

**CONSOLIDATED CITY OF JACKSONVILLE - OFFICE OF THE SHERIFF
 MID-YEAR FINANCIAL SUMMARY
 BUDGET INFORMATION
 FOR THE PERIOD ENDING MARCH 31, 2011**

GENERAL FUND - GSD

EXPENDITURES	REVISED BUDGET	YEAR-TO- DATE ACTUALS	ESTIMATED ANNUAL EXPENDITURE	VARIANCE
Salaries	\$ 195,935,031	\$ 91,308,586	\$ 199,290,077	(3,355,046)
Lapse	(2,683,095)	-	-	(2,683,095)
Employer Provided Benefits	95,789,984	43,902,497	96,216,344	(426,360)
Internal Service Charges	29,989,023	14,436,301	30,240,457	(251,434)
Other Operating Expenses	33,160,230	11,416,740	32,886,055	274,175
Expense Credit - Contingent Lapse	(94,000)	-	-	(94,000)
Capital Outlay	1,783,727	134,550	1,782,833	893
Total Expenditures	\$ 353,880,899	\$ 161,198,674	\$ 360,415,766	\$ (6,534,867)

V. Position Summary

AUTHORIZED POSITIONS
ALL SUBFUNDS

<u>DEPARTMENT</u>	<u>Authorized</u>	<u>Vacant</u>
FINANCE	100	3
CITY COUNCIL	82	6
CLERK OF THE COURT	35	3
COURTS	18	3
ENVIRONMENTAL & COMPLIANCE	337	49
FIRE AND RESCUE	1,316	40
GENERAL COUNSEL	71	5
JACKSONVILLE HOUSING FINANCE AUTHORITY	2	0
HOUSING	38	6
INFORMATION TECHNOLOGY	165	10
JACKSONVILLE CHILDREN'S COMMISSION	78	6
JEDC	17	0
HUMAN RIGHTS COMMISSION	16	2
MAYOR'S OFFICE	22	0
MAYOR'S ADVISORY BOARDS	5	0
MEDICAL EXAMINER	27	3
CENTRAL OPERATIONS	375	25
PROPERTY APPRAISER	128	7
PLANNING AND DEVELOPMENT	189	25
LIBRARY	356	18
PUBLIC WORKS	791	44
RECREATION & COMMUNITY SERVICES	319	25
SUPERVISOR OF ELECTIONS	34	1
OFFICE OF THE SHERIFF	3,422	137
TAX COLLECTOR	244	17
	<u>8,187</u>	<u>435</u>