



Council Auditor's Office

The ABC's of the Budget

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Council Auditor

Budget Process



- The Council Auditor's Office is responsible for reviewing the proposed budgets for the City and its Independent Authorities.
- Our review consists of extensive analysis of revenue and expenditures on a line item basis, including statistical calculations and a review of material changes in funding for expenditures.
- A number of budget review hearings are held by the City Council Finance Committee and led by the Council Auditor's Office.
- A report is prepared annually outlining the Mayor's and Independent Agencies' proposed budgets and City Council actions regarding those budgets.

Budget Process Timeline

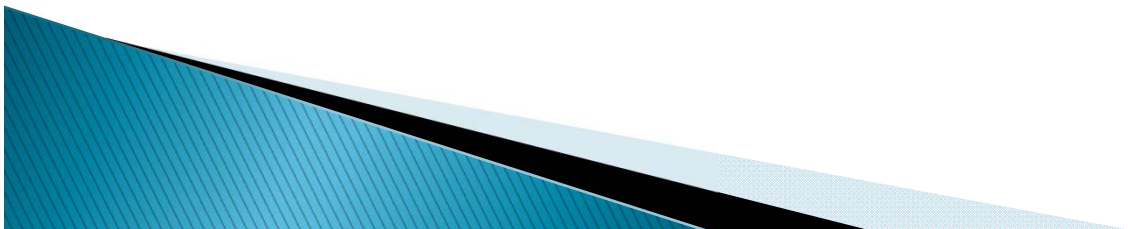


Quarterly	Financial projections
Spring	The Administration creates a proposed budget over the span of several months of review and prioritizations.
July 1	Certifications of taxable value are received from the Property Appraiser.
July	By July 15, the Mayor is required to present a balanced budget to the City Council.
July/August	By August 4, City Council adopts maximum proposed millage for Truth in Millage (TRIM) notice.

Budget Process Timeline



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| August | By August 24, the Property Appraiser mails TRIM notices to all property owners on the tax roll. |
| August | The Council Finance Committee and other standing committees review the proposed budget. |
| September | Two public hearings are held on both the proposed millage and the proposed budget at regular City Council meetings. After the final public hearing, the millage levy ordinances and the budget ordinance, as amended, are adopted by the City Council. |
| October 1 | The new fiscal year begins. |



Budget Calendar – July



Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1 Property Appraiser certifies preliminary taxable values	2	3 Holiday	4
5	6	7	8	9	10	11
12	13	14	15 Deadline for Mayor to submit budget to Council	16	17	18
19	20	21	22	23	24	25
26	27	28 Council	29	30	31	

June 29 – July 17 Committees and regular Council Meetings are not held.

Budget Calendar – August



Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						1
2	3	4 City completes and files form DR- 420 (Certification of Taxable Value)	5	6 Tentative Finance Committee	7 Tentative Finance Committee	8
9	10	11 Council	12	13 Tentative Finance Committee	14 Tentative Finance Committee	15
16	17	18	19	20 Tentative Finance Committee	21 Tentative Finance Committee	22
23	24 TRIM notice mailed out	25 Council	26	27 Tentative Finance Committee	28 Tentative Finance Committee	29
30	31					

Budget Calendar – September



Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		1 Finance Committee Tentative Approval (pending committee dates)	2	3	4	5
6	7 Holiday	8 Hold public hearing and adopt a tentative millage & budget	9	10	11	12
13	14	15 Finance Committee final approval (if necessary)	16	17	18	19 Advertise the intent to adopt a final millage and budget
20	21	22 Hold public hearing and adopt the final millage and budget	23	24	25	26
27	28	29	30			

Entities Levying Ad Valorem Taxes



Taxing Districts for Duval County:

- GSD – City of Jacksonville, excluding USDs 2–5
- USD1 – City of Jacksonville, pre-consolidation City limits
- USD2 – City of Jacksonville Beach
- USD3 – City of Atlantic Beach
- USD4 – City of Neptune Beach
- USD5 – Town of Baldwin

Taxing Authorities for Duval County:

- Consolidated City/County
- Duval County School Board
- Florida Inland Navigation District
- St. Johns River Water Management District
- USDs 2–5



Historical Consolidated Government Millage Rates



Fiscal Year	GSD County Millage Rate	USD 2 Jax Beach	USD 3 Atlantic Beach	USD 4 Neptune Beach	USD 5 Baldwin
2005/06	9.6500	6.3593	6.3593	6.3593	6.3593
2006/07	9.6400	6.3493	6.3493	6.3493	8.1145
2007/08	8.4841	5.1934	5.1934	5.1934	6.9448
2008/09	8.4841	5.1934	5.1934	5.1934	6.9206
2009/10	9.2727	5.4480	5.4480	5.4480	7.0792
2010/11	10.0353	6.7446	6.7446	6.7446	8.4472
2011/12	10.0353	6.7446	6.7446	6.7446	8.4472
2012/13	10.0353	6.7446	6.7446	6.7446	8.4472
2013/14	11.4419	8.1512	8.1512	8.1512	9.6312
2014/15	11.4419	8.1512	8.1512	8.1512	9.6312

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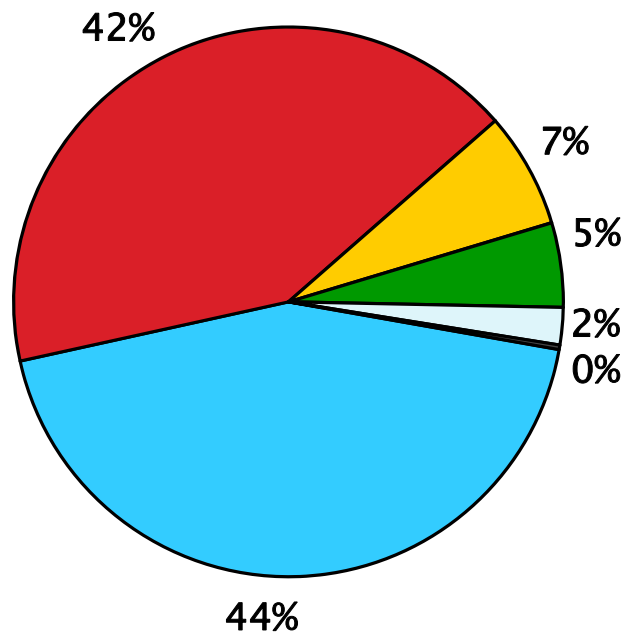
* The JEA Franchise Fee, Solid Waste Fee, and Stormwater Fee were approved in conjunction with the FY 2007/08 Budget.

Historical Total Millage Rates



Fiscal Year	GSD Final Millage Rate	USD 2 Jax Beach	USD 3 Atlantic Beach	USD 4 Neptune Beach	USD 5 Baldwin
2005/06	18.5755	19.1919	18.2822	18.1848	18.3822
2006/07	18.1825	18.7989	17.8892	17.7918	19.6570
2007/08	16.6894	17.0543	16.3961	16.0447	17.6118
2008/09	16.4954	16.8987	16.2021	15.9201	17.4869
2009/10	17.3050	17.2983	16.6356	16.5313	17.6665
2010/11	18.3296	19.1336	18.1942	18.2215	19.3377
2011/12	17.9541	18.7581	17.9919	18.0077	19.3529
2012/13	18.0011	18.8051	18.0389	18.0863	19.5285
2013/14	19.1927	19.9967	19.2305	19.2776	20.5376
2014/15	19.0978	19.8018	19.1356	19.1727	20.4427

General Government & Independent Agencies



Agency	FY 14/15 Approved Budget	% of Total
JEA	\$2,067,076,305	44%
COJ General Government	\$1,984,299,572	42%
JTA	\$321,076,178	7%
JPA	\$234,617,649	5%
JAA	\$103,593,405	2%
All Other Agencies	\$12,422,919	0%

Summary of Budgets by Fund



Fund	FY 14/15 Approved Budget	Full Time Employee Cap
General Fund	\$1,105,918,070	6,178
Special Revenue Funds	\$273,046,759	218
Capital Project Funds*	(\$13,294,942)	0
Enterprise Funds	\$204,646,034	207
Internal Service Funds	\$397,418,039	407
Trust and Agency Funds	\$16,258,916	7
Component Units	\$306,696	0
Total	\$1,984,299,572	7,017

*The FY 14/15 approved budget for Capital Project Funds is reflected as a negative amount due to the de-authorization of previously approved Banking Fund authorizations.

General Government Budgets



Fiscal Year	General Government Budget	General Fund/ GSD Budget
FY 2005/06	\$1,590,326,464	\$838,209,064
FY 2006/07	\$1,777,419,184	\$902,408,420
FY 2007/08	\$1,876,175,022	\$937,282,838
FY 2008/09	\$2,003,013,140	\$971,441,489
FY 2009/10	\$2,064,116,118	\$987,500,413
FY 2010/11	\$2,072,111,887	\$990,365,838
FY 2011/12	\$1,969,132,087	\$957,927,122
FY 2012/13	\$1,872,787,893	\$947,917,232
FY 2013/14	\$1,987,132,888	\$983,701,445
FY 2014/15	\$1,984,299,572	\$1,019,733,856

Fund Types – Definitions



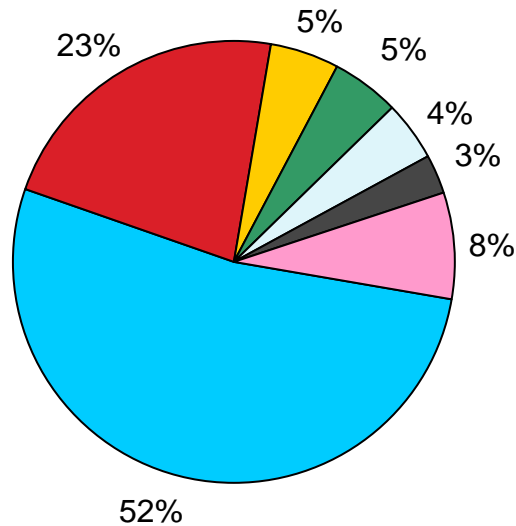
- **Fund**: A fiscal and accounting entity that is comprised of a self-balancing set of accounts that reflect all assets, liabilities, equity, revenue and expenditures necessary to disclose financial position and the results of operations.
- **General Fund**: All activities not accounted for in other funds.
 - **General Services District**: Subfund within the fund type – General Fund, which accounts for those governmental services pertaining to the consolidated City of Jacksonville.
- **Capital Projects Fund**: Used to acquire or construct major capital facilities that are not financed by proprietary funds, special assessment funds or similar trust funds.
- **Enterprise Fund**: Used to provide services to the general public, the costs of which will be recovered to some extent through user charges.



Fund Types – Definitions

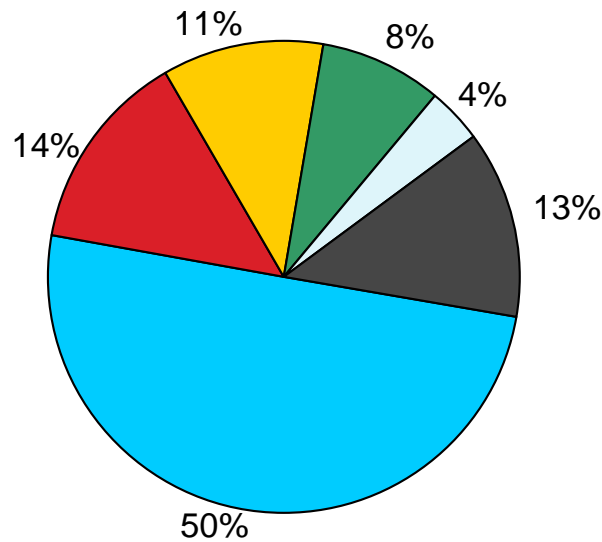
- **Internal Service Fund:** Used for financing goods or services provided by one city department to another city department or agency, or to other governments on a reimbursable basis.
- **Trust and Agency Fund:** Used to account for assets held by a government as an agent for individuals, private organizations or other governments and/or other funds.
- **Special Revenue Fund:** Used for proceeds of specific revenue sources, other than special assessments, expendable trusts or capital projects, that can only be spent for specified purposes.
- **Component Units:** A legally separate organization for which elected officials for the primary government are financially accountable (JHFA).

General Fund/GSD Employee Cap



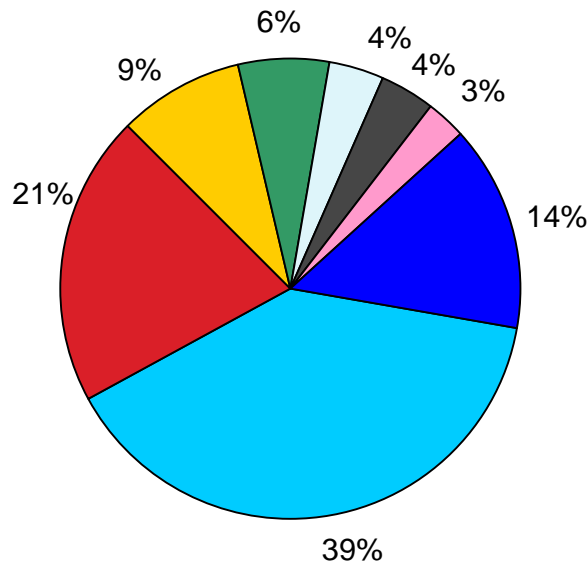
Department	FY 14/15 Approved Positions	% of Total
Office of the Sheriff	3,033	52%
Fire & Rescue	1,300	23%
Public Works	303	5%
Public Libraries	282	5%
Parks, Recreation & Community Services	250	4%
Regulatory Compliance	174	3%
All Other Departments	444	8%

General Fund/GSD Revenues



Revenue Source	FY 14/15 Approved Budget	% of Total
Ad Valorem Taxes (net)	\$510,041,477	50%
State Shared Revenues	\$141,743,345	14%
JEA Contribution	\$111,687,538	11%
Utility Service Taxes	\$86,023,459	8%
Franchise Fees	\$41,097,578	4%
All Other Revenues	\$129,140,459	13%

General Fund/GSD Expenditures



Department	FY 14/15 Approved Budget	% of Total
Office of the Sheriff	\$398,304,026	39%
Fire & Rescue	\$210,048,780	21%
Debt Repayment	\$92,441,586	9%
Transfers to Other Funds	\$64,811,992	6%
Parks, Recreation & Community Services	\$39,886,236	4%
Public Works	\$37,267,183	4%
Public Libraries	\$30,595,904	3%
All Other Expenditures	\$146,378,149	14%