



CITY OF JACKSONVILLE, FLORIDA  
**BUDGET IN BRIEF**  
FOR THE FISCAL YEAR ENDING  
SEPTEMBER 30, 2007



John Peyton  
Mayor

Dan Kleman  
Chief Administrative Officer

G. Mickey Miller  
Director of  
Administration & Finance

Frank Castriota  
Budget Officer

*“Over the past three years, we have made a historic commitment to our emergency responders, budgeting a total of \$1.5 billion to enhance their ability to fight crime and preserve life and property.”*

John Peyton, Mayor  
City of Jacksonville







**Dear Citizens,**

It is a pleasure to provide you with this year's Budget in Brief. I am proud to say that, once again, the city budget presented here in snapshot form is balanced, contains no new taxes and provides the residents of Jacksonville with the highest level of government service for the lowest cost of any major city in Florida. It is also the first city budget in 15 years in which all recurring expenses in the general fund are matched by recurring revenue, a financial best practice we've worked hard to accomplish.

Like my previous budgets, this budget emphasizes government's core responsibility: public safety. During the past three years, my administration has made the biggest financial commitment to public safety in the history of consolidated government. Those dollars have put more officers on the street, particularly in high-risk neighborhoods, and have greatly improved training, apparatus and equipment for both the Jacksonville Sheriff's Office and the Jacksonville Fire and Rescue Department.

Looking forward, this budget supports programs that will reduce crime and grow our city's economy by equipping our young people with the skills they need to succeed. One of those programs is *RALLY Jacksonville!*, my community-wide early literacy initiative. Another is Blueprint for Prosperity, an effort to raise per-capita income in our community.

As a stockholder in Jacksonville, I want you to know that we are working every day to handle your business better and to be the best possible stewards of your tax dollars. You deserve a responsive, effective government that is constantly improving, and this budget reaffirms my commitment to providing it.

Sincerely,

A handwritten signature in blue ink that reads "John Peyton". The signature is stylized and cursive.

John Peyton, Mayor

**OFFICE OF THE MAYOR**

CITY HALL AT ST. JAMES, 117 WEST DUVAL STREET  
JACKSONVILLE, FL 32202



**Dear Friends,**

Each fiscal year, the Jacksonville City Council reviews, amends and adopts a city budget that is fiscally responsible.

Presenting a balanced budget involves countless hours of dedicated work by the City Council Finance Committee, the Council Auditor's Office, the Mayor's Office and staff members throughout city government. All are dedicated to providing you with a high level of service at the lowest possible cost.

I am particularly proud of the fact that all recurring expenses in the general fund of this year's budget are supported by recurring revenue. This is an important step toward ensuring the long-term financial health of our city.

This budget also reflects the significant role government plays in keeping our people safe. We also are allocating funds to revitalize neighborhoods and to provide valuable opportunities, such as early literacy, summer jobs and mentoring programs, to our young people. Mayor Peyton and I agree that mentoring is one of the best tools available for setting children on a path to prosperity.

"Budget in Brief" is just a snapshot of your city government's efforts. The bigger picture comes to you each day as you enjoy our city's quality of life. We are proud to be part of that, and we are honored that you entrust us with the privilege of serving you.

Sincerely,

A handwritten signature in blue ink that reads "Michael L. Corrigan, Jr." The signature is written in a cursive style.

Michael L. Corrigan, Jr.  
City Council President

**JACKSONVILLE CITY COUNCIL**  
CITY HALL AT ST. JAMES, 117 WEST DUVAL STREET  
JACKSONVILLE, FL 32202



**Dear Fellow Citizens:**

We have designed the City of Jacksonville’s “Budget in Brief” to better communicate basic budget information to you. We want you to be aware of the variety of services provided by the city and the annual financial plan to pay for them. The pages that follow provide an overview of our FY 2007 financial plan.

In this document, we have brought together those areas of the budget which we believe are of the greatest interest to you. Included are tables, charts and graphs that outline the major sources of government revenue and categories of expenditures. We’ve explained a typical Ad Valorem tax bill, depicted budget and personnel trends over the past ten years and detailed debt service requirements. Lastly, we compare our city with similar cities throughout our state.

We hope you find the content of this booklet interesting and informative. If you would like more detail, please feel free to contact us at (904) 630-1301 and request a copy of the Annual Budget. We would be happy to provide you with this publication. Further information on the FY 2007 budget is also available on our web page at [www.coj.net](http://www.coj.net) by referencing the Administration and Finance Department.

If you have any suggestions on how we can improve the Budget In Brief, you may contact us by either using the mailer attached to the back cover or e-mailing us at [JaxBudget@coj.net](mailto:JaxBudget@coj.net).

A handwritten signature in black ink, appearing to read "Frank Castriota".

Frank Castriota  
Budget Officer

**DEPARTMENT OF ADMINISTRATION AND FINANCE BUDGET DIVISION**  
CITY HALL AT ST. JAMES, 117 WEST DUVAL STREET  
JACKSONVILLE, FL 32202



## PUBLIC SAFETY

Last year, the Jacksonville Fire and Rescue Department responded to more than 9,000 calls a month. Meanwhile, the Jacksonville Sheriff's Office responded to approximately 4,000 calls a day. Clearly, public safety is big business – and just as clearly, that “business” is the core responsibility of government.

Duval County residents count on emergency responders to answer their calls and to protect lives and property. And it is vitally important that our public safety agencies have the personnel, training and equipment to meet the challenges they face every day.

This year's budget supports these resources. In fact, one-fourth of the city's overall budget has been allocated to the Sheriff's Office and Fire and Rescue Department in FY 2006-07.

But responding to violence and the unexpected is just part of the public safety picture. Jacksonville's budget also funds important homeland security and emergency preparedness initiatives. Jacksonville recently distinguished itself by becoming the first local government in the nation to receive Emergency Management Accreditation.

As our city grows, so will government's challenge of ensuring public safety. That's why it's important to envision the long term and invest in programs that will help to prevent crime in the future.

Mayor John Peyton believes that jobs, education and neighborhoods with a sense of community are the real answers to preventing crime and ultimately enhancing the quality of life for everyone in Jacksonville. He has invested in those priorities through the *Seeds of Change: Growing Great Neighborhoods* initiative. This partnership with citizens is aimed at enhancing neighborhoods, increasing home ownership, eliminating environments that harbor crime and providing after school, summer camp and employment opportunities for young people.

Another mayoral priority that will reduce crime and enhance future prosperity is *RALLY Jacksonville!*, the mayor's early literacy initiative, now entering its third year. Early literacy is directly related to success in school, graduation, career and higher-earning potential, so this nationally-acclaimed program is a critical link to ensuring both individual success and long-term regional economic prosperity.

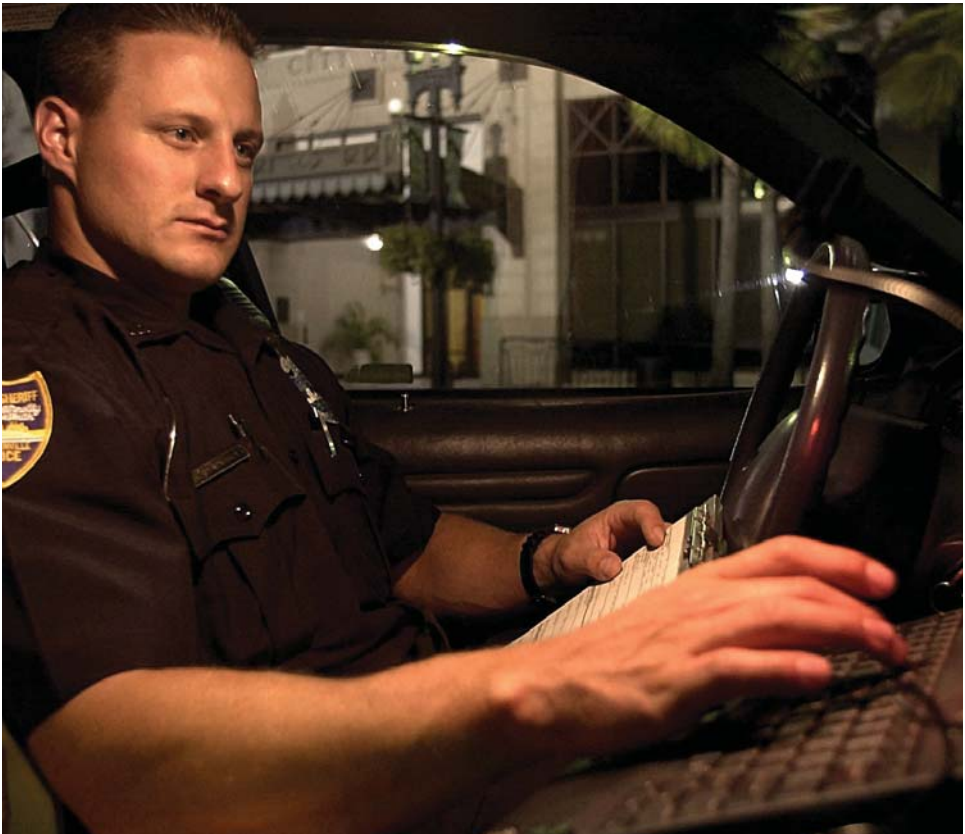


# BUDGETARY PROCESS

Each year, City departments and independent authorities submit budget requests to the city’s Budget Division. After the departments and authorities work with the Budget staff on the details of the plan, proposals are formally presented to the Mayor’s Budget Review Committee (MBRC).

The Mayor, working with the MBRC, drafts the final budget and presents it to the Jacksonville City Council at the first Council meeting in July. The budget is referred to the Council’s Finance Committee, where budget hearings are conducted. Department heads, division chiefs and independent authority representatives present their plans to the Finance Committee. Citizens are invited to share their input with the Council during both committee and full Council meetings. The Finance Committee, working with the Council Auditor and staff, may amend the budget.

In accordance with the law, the final budget must be approved by the full Council prior to October 1, the first day of the city’s fiscal year. Typically, the City Council votes on the budget during its last meeting in September.





# CITY COUNCIL MEMBERS

Michael Corrigan  
President  
District 14

Daniel Davis\*  
Vice President  
District 12

Lake Ray  
District 1

Lynette Self  
District 2

Richard Clark  
District 3

Suzanne Jenkins  
District 4

Art Shad\*\*  
District 5

Sharon Copeland  
District 6

Pat Lockett-Felder  
District 7

Gwen Yates\*  
District 8

Reggie Fullwood  
District 9

Mia Jones  
District 10

Warren Alvarez\*  
District 11

Arthur Graham\*  
District 13

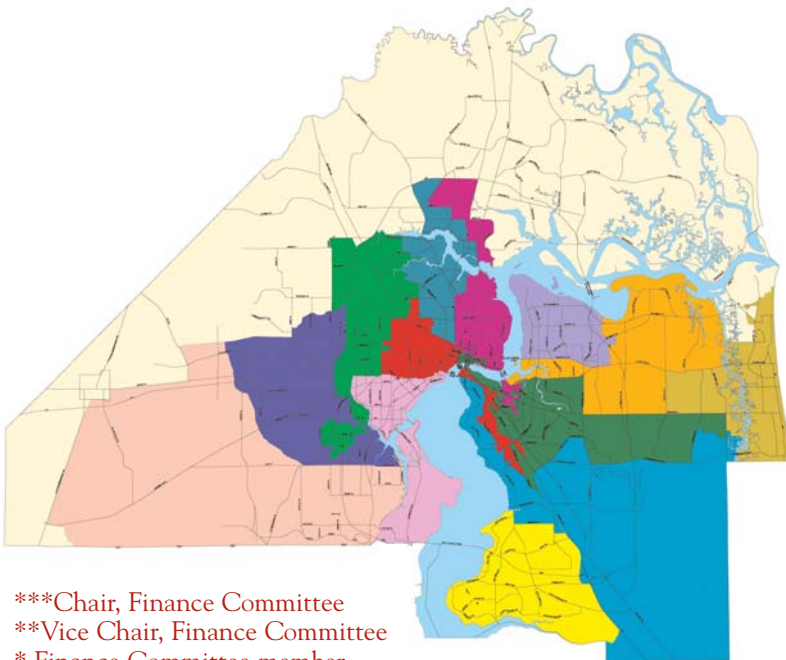
Ronnie Fussell  
Group 1 At-Large

Elaine Brown\*  
Group 2 At-Large

Lad Daniels  
Group 3 At-Large

Kevin Hyde\*\*\*  
Group 4 At-Large

Glorious J. Johnson  
Group 5 At-Large



**JACKSONVILLE  
CITY COUNCIL  
DISTRICTS  
2002**

Council Districts

- District 1
- District 2
- District 3
- District 4
- District 5
- District 6
- District 7
- District 8
- District 9
- District 10
- District 11
- District 12
- District 13
- District 14

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Prepared by:  
Planning and Development Department  
GIS Section  
June 2002

\*\*\*Chair, Finance Committee  
\*\*Vice Chair, Finance Committee  
\* Finance Committee member

## 2006-2007 BUDGET HIGHLIGHTS

- The Ad Valorem millage rate was reduced for the 12<sup>th</sup> consecutive year.
- The Assessed Tax Roll increased by \$5.97 billion on a July-to-July basis, a 13.1 percent increase.
- General Fund revenues are up \$61,029,340 excluding transfers, which represents an 8.26 percent increase.
- Funding for the Jacksonville Children's Commission is \$23.8 million; an increase of \$2.2 million. The Commission provides all local governmental services to children.
- The contribution to Shands Hospital/Jacksonville in support of indigent care has been maintained at \$23.8 million.
- The Cultural Council of Greater Jacksonville was provided with \$3,750,000 in funding
- Authorized Positions were reduced by 191.
- Pension obligations are funded with recurring revenues. In prior years, this obligation was partially funded from prior excess contributions.
- The budget funded \$5 million for the county's share of the State's Juvenile Detention Program.
- The Supervisor of Elections received \$3.1 million in additional funding to support the costs of two countywide Unitary Elections and one Gubernatorial General Election.
- The Fire and Rescue Department received 29 additional positions, 22 for a station scheduled to be opened in April and seven positions to support the addition of a rescue unit at an existing fire station.
- The Office of the Sheriff was funded for an additional \$1 million in overtime. Forty Community Service Officer positions were also added.

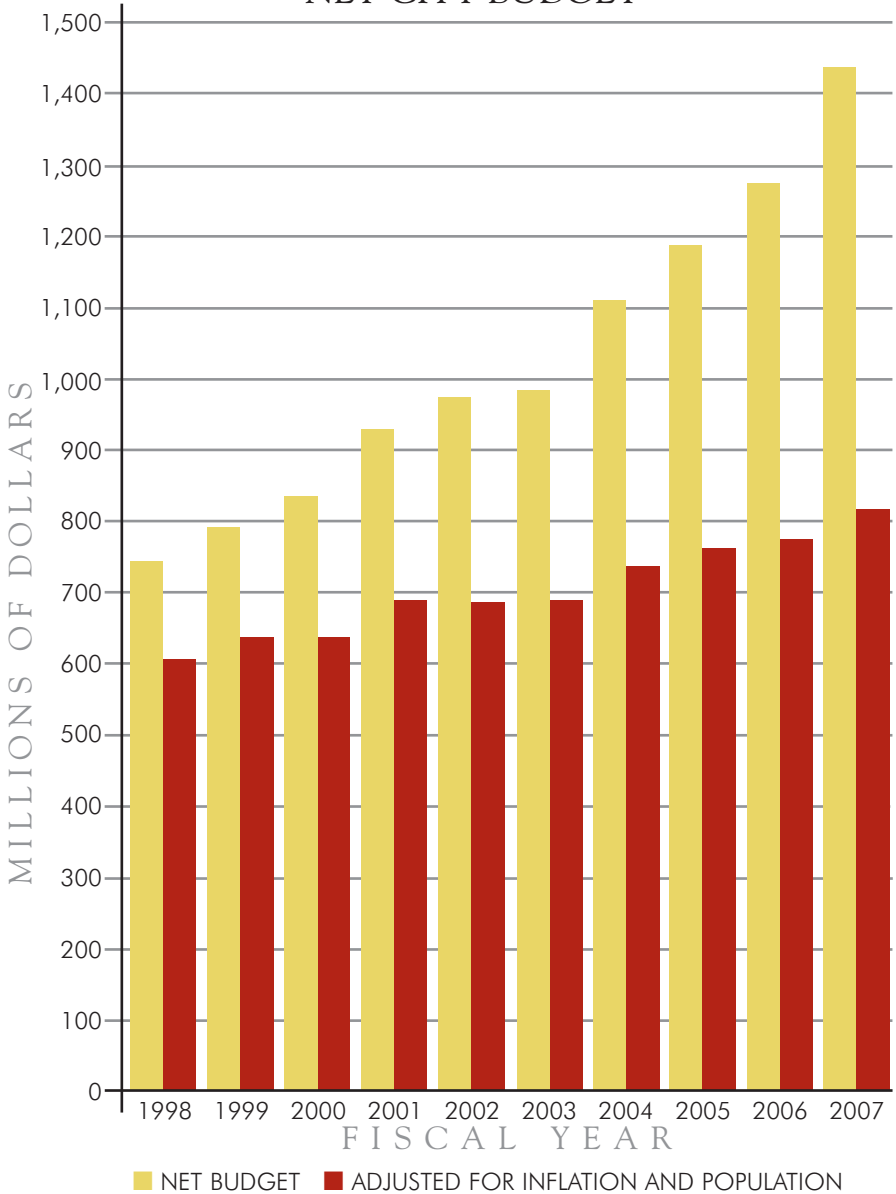


# NET BUDGET

Total budget figures overstate the actual size of the budget by double counting items such as the cost of services provided by one activity to another and interfund transfers. The graph on this page and the Comparative Budget Summary on the following pages are on a net basis and present a truer picture of the actual size of Jacksonville's budget, by adjusting for those items which are double counted.

As may be seen, the net budget of the City, including the miscellaneous federal programs, has increased from \$745.9 million in Fiscal Year 1998 to \$1.44 billion for Fiscal Year 2007. Taking into account inflation and population growth during the same period, the adjusted budget total is \$812.7 million.

### NET CITY BUDGET





# NET BUDGET SUMMARY FOR THE 2006-2007 FISCAL YEAR

(excluding fund-to-fund transfers)

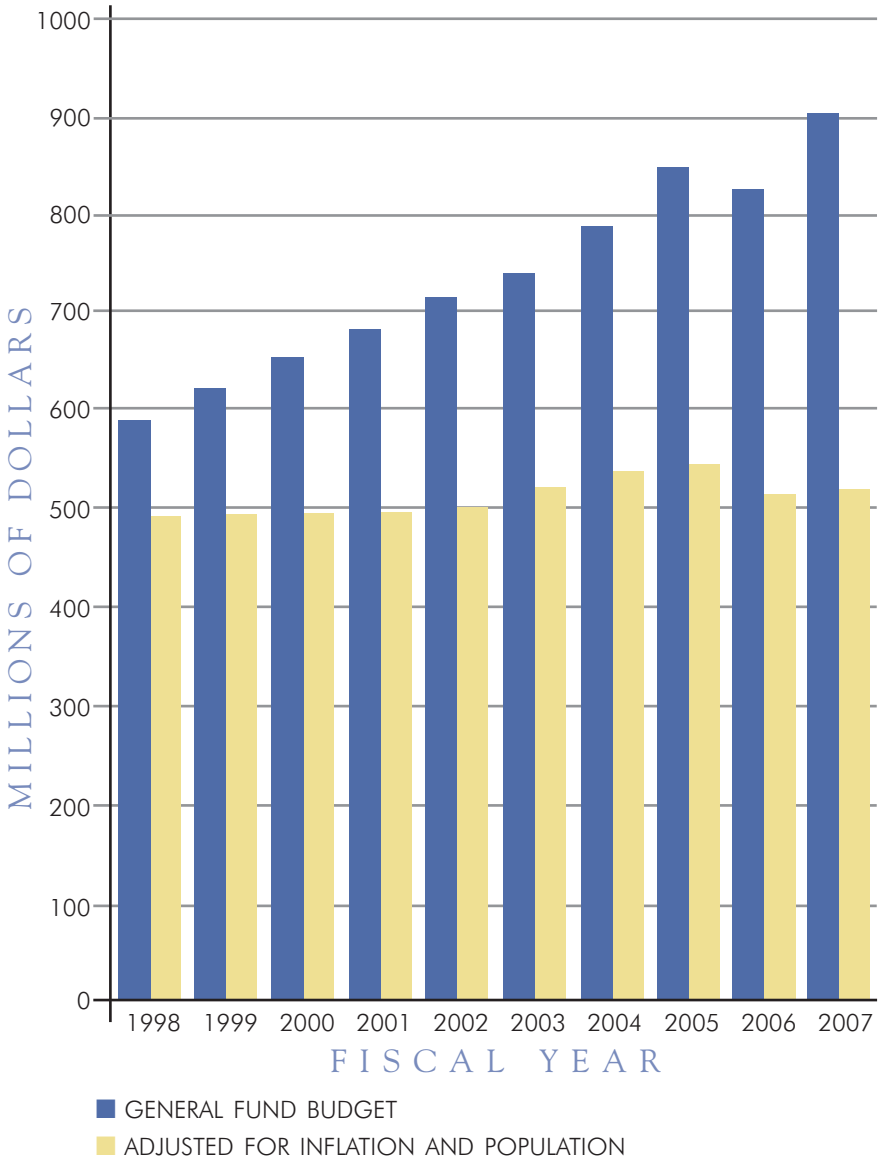
	2006-2007 Budget	% of Total Budget
<b>General Fund - GSD</b> (Excluding Beaches and Baldwin)	<b>870,929,903</b>	<b>60.62</b>
General Fund - Mosquito Control State I	139,940	0.01
General Fund - Clerk of Court	4,577,952	0.32
Capital Project Fund	175,000	0.01
Special Revenue Funds	249,972,313	20.54
Enterprise Funds	129,090,985	8.99
Internal Service Funds	28,490,828	1.98
General Trust and Agency Funds	94,588,585	6.59
Component Unit	13,430,454	0.94
<b>Total City of Jacksonville</b>	<b>\$1,436,395,960</b>	<b>100</b>



# GENERAL FUND GENERAL SERVICES DISTRICT

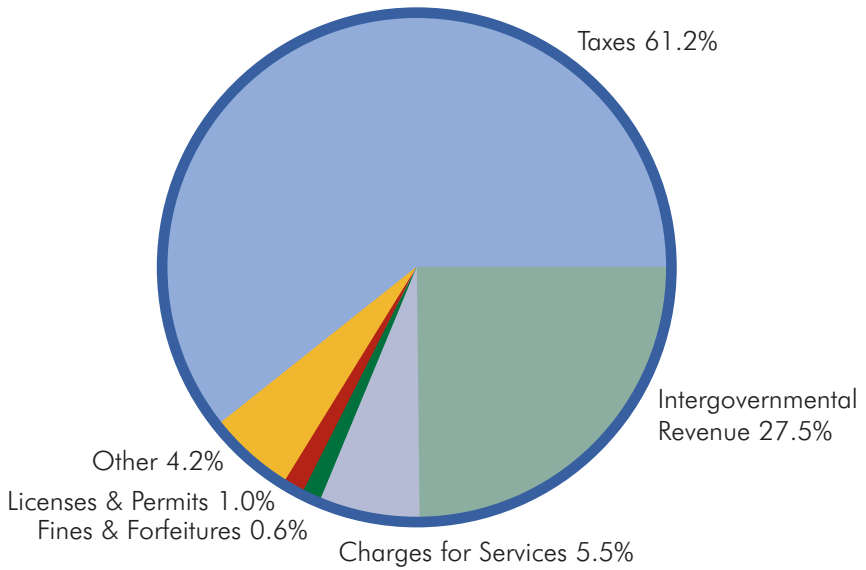
The General Fund - General Services District represents the major component of the City's budget and includes most basic municipal services and those which are not required to be accounted for in another fund. Aside from special revenue funds and trust funds, which have been established to account for revenue which is restricted to special uses, virtually all of the City's revenue from taxes, licenses and permits, state-shared revenue distributions, and charges for municipal services are accounted for in the General Fund. Revenue streams in the General Fund may have some limitations imposed on them, however most may be appropriated for any lawful purpose.

General Fund Budget - GSD Budget



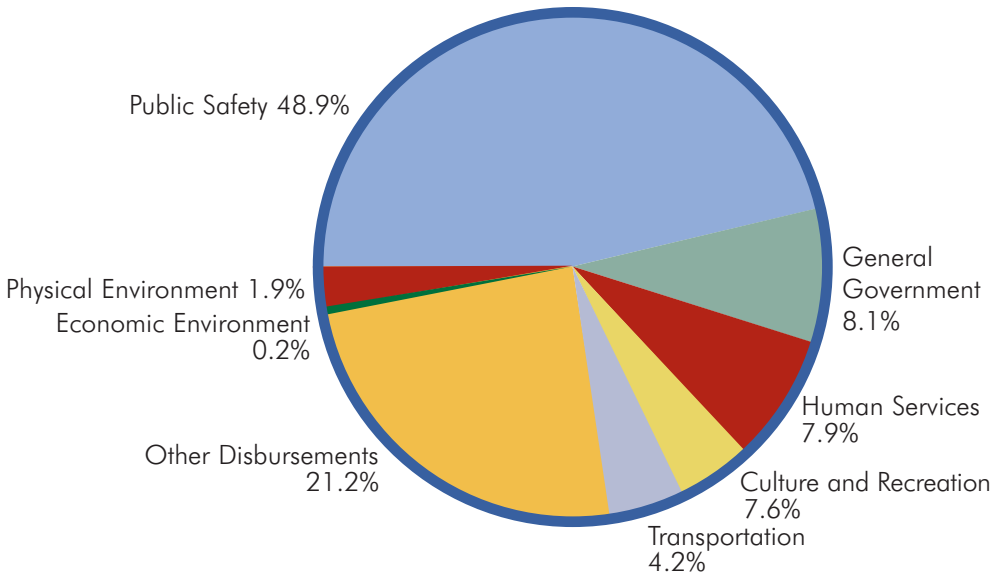
# GENERAL FUND REVENUE

by Category



# GENERAL FUND EXPENDITURES

by Category



# PUBLIC SAFETY VS. NON-PUBLIC SAFETY STAFFING

(full-time equivalents)

Fiscal Year	Public Safety	Non-Public Safety	Total
1998	4,179	3,498	7,677
1999	4,201	3,476	7,677
2000	4,355	3,473	7,828
2001	4,412	3,607	8,019
2002	4,480	3,604	8,084
2003	4,646	3,705	8,351
2004	4,690	3,878	8,568
2005	4,696	4,166	8,862
2006	4,650	4,164	8,814
2007	4,630	3,969	8,599



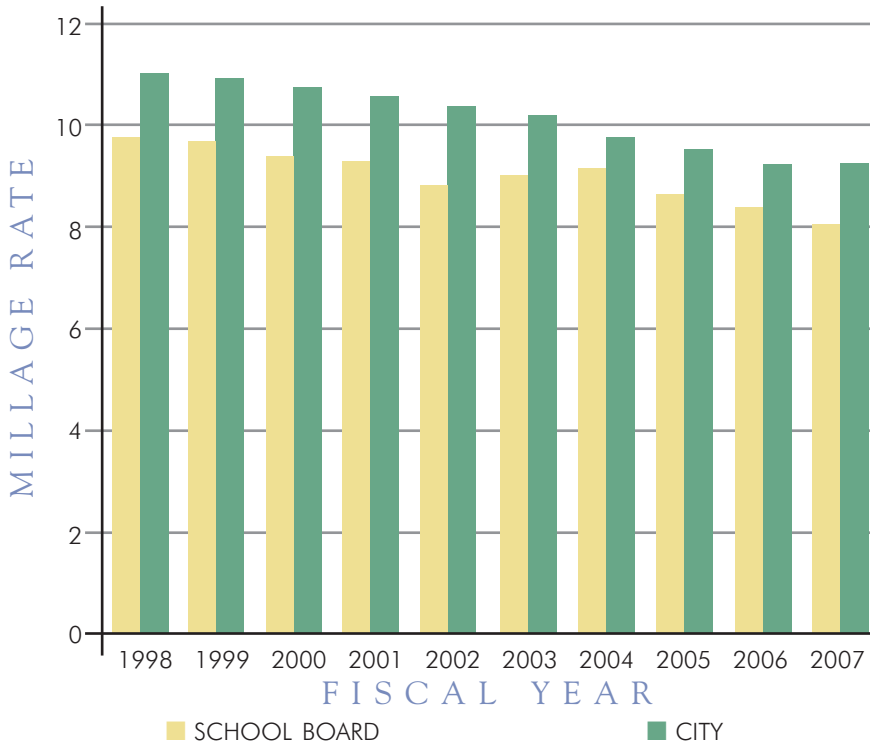
■ PUBLIC SAFETY ■ NON-PUBLIC SAFETY

CITY OF JACKSONVILLE



# CITY AND SCHOOL BOARD MILLAGE RATE TRENDS

(last ten fiscal years)



## MILLAGE RATE

(last ten fiscal years)

Fiscal Year	Other	School Board	City	Total
1998	0.5320	9.8750	11.0158	21.4228
1999	0.5290	9.8560	10.9158	21.3008
2000	0.5260	9.3660	10.7861	20.6781
2001	0.5130	9.2580	10.5723	20.3433
2002	0.5006	8.8720	10.3675	19.7401
2003	0.5005	8.9200	10.1842	19.6047
2004	0.5005	9.0510	9.8398	19.3913
2005	0.5005	8.5650	9.6879	18.7534
2006	0.5005	8.4250	9.6500	18.5755
2007	0.5005	8.0420	9.6400	18.1825

## AD VALOREM TAXES

notice of ad valorem taxes and non-ad valorem assessments

### 2006 Real Estate Tax - Duval County, City of Jacksonville

The following page represents a typical Ad Valorem tax notice. Ad Valorem taxes account for 49.4 percent of the FY 2007 General Fund revenues.

Ad Valorem taxes are levied against real estate and certain personal, non-real estate property held for commercial or investment purposes. The notice of Ad Valorem taxes that is mailed to property owners of record in Duval County incorporates a millage rate made up of six components. Millage is an expression of the number of mills per dollar of assessed valuation levied.

The Homestead Exemption is available to permanent residents of the county and excludes the first \$25,000 of appraised value.

#### The components of the 2006 Ad Valorem Tax bill are as follows:

MILLAGE RATE	TAXING AUTHORITY
<b>9.6400</b>	Represents the operating millage levied by the consolidated County/City of Jacksonville and goes toward providing basic services such as public safety, streets and drainage and recreation;
<b>4.9400</b>	Represents the local effort required of the Duval County School Board by the state;
<b>2.7600</b>	Is made up of discretionary millages of 0.7600 and 2.0000 mills for district local capital improvement of the Duval County School Board;
<b>0.0385</b>	Levy by the Florida Inland Navigation District;
<b>0.4620</b>	Millage levied by the St. Johns River Water Management District;
<b>0.3420</b>	Voter approved debt service of the Duval County School Board.

#### TOTAL MILLAGE

**18.1825**

# AD VALOREM TAXES

AD VALOREM TAXES			
TAXING AUTHORITY	MILLAGE RATE	TAXES LEVIED	JUST (MARKET) VALUE \$82,900
COUNTY	9.6400	482.00	TAXABLE VALUE CALCULATION
SCHOOL SL	4.9400	247.00	ASSESSED VALUE: \$75,000
SCHOOL LB	2.7600	138.00	EXEMPT VALUE: <u>\$25,000</u>
FL INLAND	0.0385	1.93	TYPE: HX
WATER MGT	0.4620	23.10	TAXABLE VALUE: <u><u>\$50,000</u></u>
VOTER APPR	0.3420	17.10	
<b>TOTALS</b>	<b>18.1825</b>	<b>909.13</b>	

NON-AD VALOREM ASSESSMENTS						
<u>AUTHORITY</u>	<u>PURPOSE</u>	<u>RATE</u>	<u>AMOUNT</u>			
IF PAID IN:	NOV - 4% DISC	DEC - 3% DISC	JAN - 2% DISC	FEB - 1% DISC	MAR-GROSS AMT	APR-DELQ AMT4%
AMOUNT DUE	872.76	881.85	890.94	900.03	909.13	945.49

sample of an ad valorem tax notice

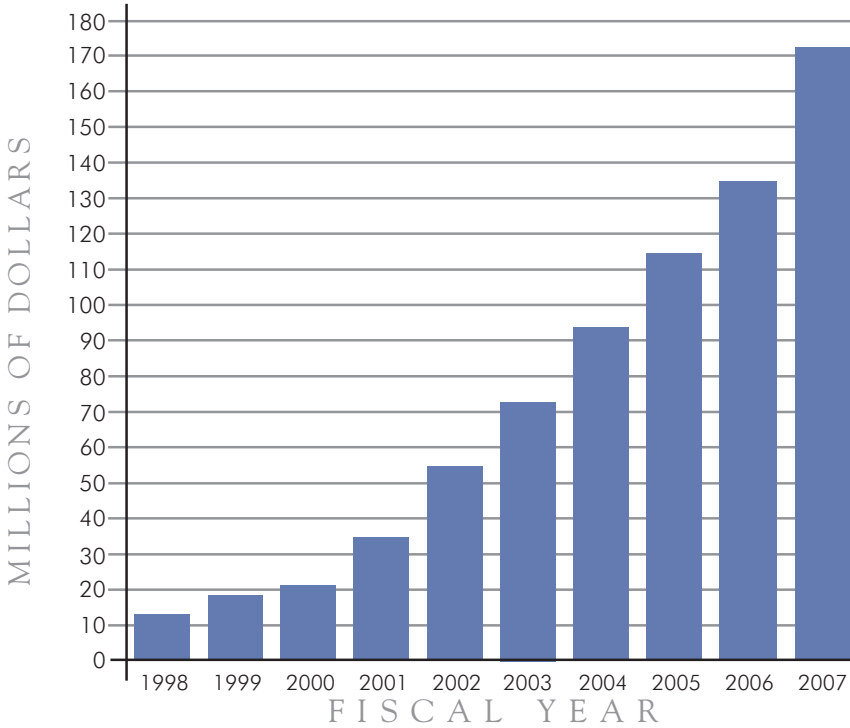
# COMPARATIVE TAX RATES AND FEES

	Orlando Orange Co.	Tampa Hillsborough Co.	St. Petersburg Pinellas Co.*	Miami Dade Co.	Jacksonville Duval Co.
Millage					
Operations	10.8555	12.9280	12.0700	13.9895	9.6400
School	7.1690	7.8230	8.2100	7.6910	7.7000
Water Mgt.	0.4620	0.7070	3.8220	0.5970	0.4620
Library	0.4325	0.6923	0	0.4860	0
Debt Service	0	0	0	1.3200	0.3420
F.I.N.D.	0	0	0	0.0385	0.0385
Transit	0	0.5000	0.6074	0	0
Children's	0	0.5000	0.7963	0.4223	0
Planning	1.000	0.0667	0.0195	0.1000	0
Port	0	0.2200	0	0	0
Rescue	0	0	0.6300	0	0
<b>TOTAL</b>	<b>19.9190</b>	<b>23.4370</b>	<b>26.1552</b>	<b>24.6443</b>	<b>18.1825</b>
Sales Tax	6.5%	7.0%	7.0%	7.0%	7.0%
Gas Tax	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06
Garbage Fee (Monthly)	\$15	\$25	\$21	\$33	N/A
Electric (1,000 Kwh Monthly)	\$100	\$110	\$114	\$93	\$89
Water/Sewer (7,000 gals Monthly)	\$35	\$45	\$42	\$27	\$43
Impact Fees	\$12,217	\$2,141	\$9,211	\$3,337	\$0

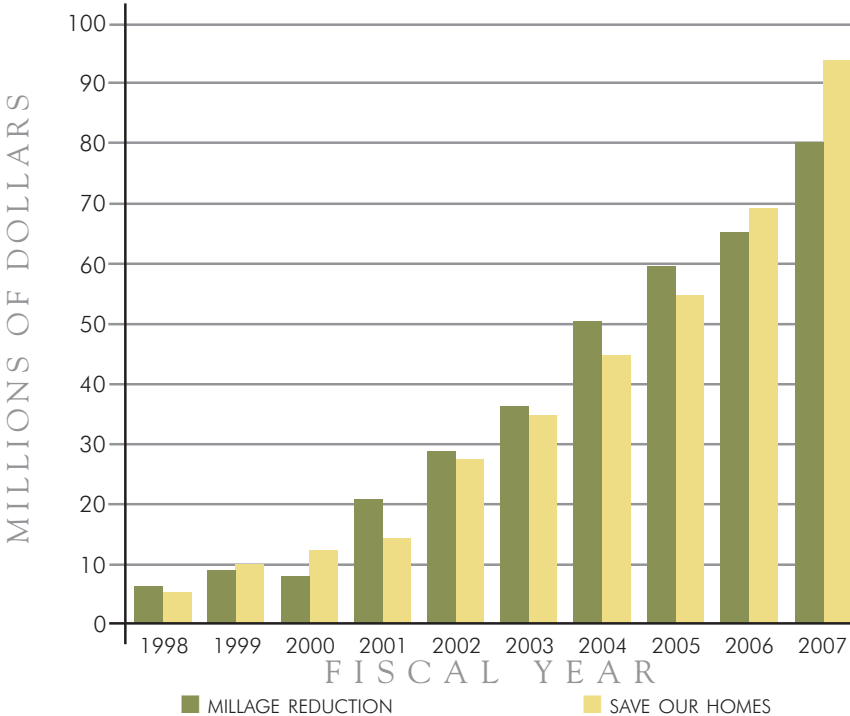
\* Impact fees are from 2005, final vote for changes to impact fees is not scheduled until January 2007



## TOTAL ANNUAL AD VALOREM SAVINGS

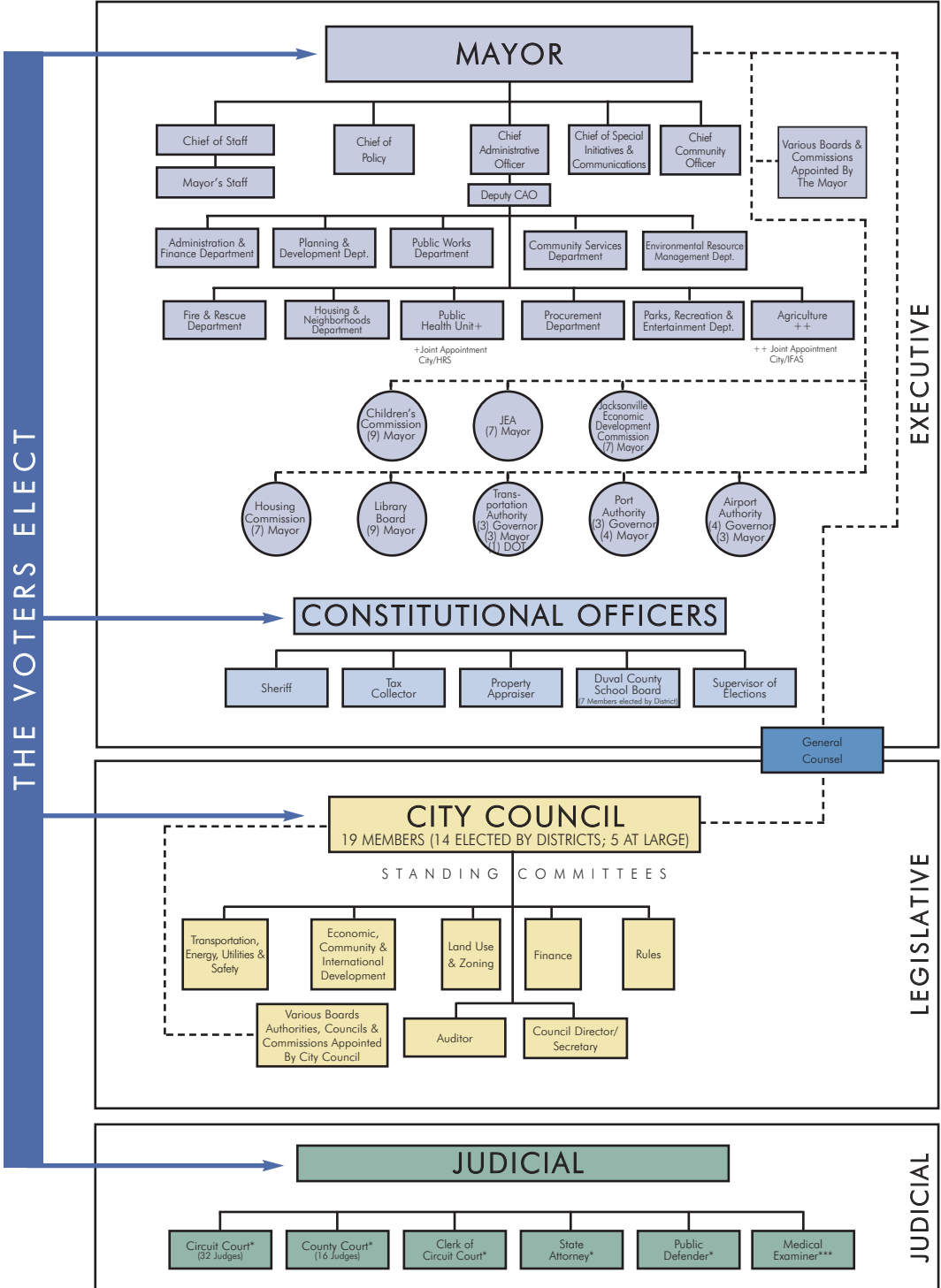


## ANNUAL AD VALOREM SAVINGS



The City of Jacksonville has reduced the Ad Valorem rate by more than 14.8 percent over the past twelve years. Further, the State Save Our Homes cap, which limits assessment increases to 3 percent per year, provides additional savings to taxpayers.

# ORGANIZATIONAL CHART CITY OF JACKSONVILLE, FLORIDA



# THE GUIDING PRINCIPLES OF JACKSONVILLE'S GOVERNMENT

Increase Economic Opportunity And Jobs,  
Including Full Support For Our Military And  
Minority Business Ownership

Increase Public Safety, Including Homeland Security  
And Emergency Preparedness

Increase Early Literacy

Enhance Quality Of Life, Including Transportation,  
Planning And Parks

Increase Infill Housing

Streamline Government  
to Facilitate Business Growth

*We hope you have found the information in this booklet useful.  
Your feedback and suggestions in regard to future Budgets in Brief are welcome.  
Please fill out and return this mailer with your comments.*

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DEPARTMENT OF ADMINISTRATION AND FINANCE

117 WEST DUVAL STREET, SUITE 325 • JACKSONVILLE, FL 32202

www.coj.net



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