## **Charter Authority of the City Council Auditor**

The position of the Council Auditor is established by Section 5.10 of the Charter of the Consolidated Government of the City of Jacksonville. The Council Auditor is appointed by the City Council and is the Director of the Council Auditor's Office, a department of the legislative branch of the consolidated government. The Council Auditor is responsible for conducting a continuous internal audit of the fiscal operations of the consolidated government and all independent agencies. Legislative review and other forms of research are conducted as Council Committees, the Council President or individual council members may request. The Council Auditor's Office provides reviews of financial reports including the annual budget review and the quarterly summary of the City and its Independent Agencies. The office is also tasked with developing specifications to be included in the request for proposal (RFP) for outside audit services and assisting in the selection of an outside audit firm for the City's annual independent audit.

#### **OUR WORK PRODUCTS**

Our office performs three essential functions: audits, special projects, and legislative review, which includes budget review.

#### **Audit Function**

#### Overview

The audit function of the office conducts performance audits in accordance with Generally Accepted Governmental Auditing Standards (GAGAS), attestations in accordance with the American Institute of Certified Public Accountants (AICPA) and/or GAGAS, and assists the external auditors with the City's Comprehensive Annual Financial Report (CAFR) and JEA's Annual Financial Report. The standards that we utilize require due professional care in conducting audits, professionally qualified staff, independence, adequate supervision and planning of audit work, reporting of audit results, and periodic review of the office by outside professionals. This enhances the quality of our work product which enables user agencies to place greater reliance on our work.

#### **Follow-Ups on Audits**

The Council Auditor's Office conducts follow-up reviews to determine the progress made in addressing findings and recommendations identified in previously issued audit reports. These reviews are performed periodically and are substantially less in scope than an audit conducted in accordance with GAGAS.

#### **Annual Independent Audit**

The Council Auditor's Office is tasked with engaging an outside audit firm to perform the City's annual independent audit. Pursuant to Section 102.116 of the Jacksonville Municipal Code, the Council Auditor's Office establishes the specifications to be included in the request for proposal (RFP) for the City's independent audit, assists in the ranking and selection of an outside audit

firm and negotiates the formal fee and contract terms. The negotiated contract is then sent to City Council for final approval.

The Council Auditor's Office also provides staff time to assist with the audit work performed on both the City and JEA's annual financial audits. Our office provides a total of 600 hours to assist with the annual financial statement audit for the City and a total of 160 hours to assist with the financial audit of JEA.

#### **Special Project Function**

#### Overview

The special project function involves a project substantially less in scope than an audit conducted in accordance with GAGAS, and is typically in response to a request by a Council Member.

#### **Special Reports**

The Council Auditor's Office performs some reviews to fulfill the City Charter and Ordinance Code requirements of providing the City Council with reports of financial analysis and information pertaining to the operations of the City and its Independent Agencies.

#### **Special Projects**

The Council Auditor's Office performs many special projects that do not result in a report. These are typically small requests initiated by a Council Member. The nature of these projects typically relates to the gathering of financial information, which also assists the office with gaining an understanding of all City operations and properly compiling a risk assessment of the City.

#### **City Grants**

Per Chapter 118 of the Jacksonville Municipal Code, the Council Auditor's Office is tasked with overseeing the proper submission of annual audits and financial reports by agencies which receive City of Jacksonville grant funding. In addition to verifying that the audits and financial reports are submitted by the required deadlines, the Council Auditor's Office also reviews the audits and financial reports. The Council Auditor's Office has the authority to remove entitlement of grant funding from an agency that does not follow the provisions of Chapter 118. The Council Auditor's Office maintains a "non-compliance list," which includes all agencies that are out of compliance with their grant contract or Chapter 118. Entitlement is re-instated upon correction of non-compliance or as directed by City Council legislation.

#### **Quarterly Summary Report**

In accordance with Section 106.421 of the Municipal Code, the Council Auditor compiles and reviews quarterly financial reports from the City and its Independent Agencies and presents reports thereon. These reports give a snapshot of the budgetary performance and financial position of City departments as well as the Independent Agencies.

## **Legislative Function**

## Overview

The legislative review function reviews all legislation for all of the Council Committees, with the exception of the Land Use and Zoning Committee, and attends all City Council meetings. It is the role of this team to provide transparency and accountability to each legislative bill that is reviewed. The following more specifically describes the scope of work performed.

#### Legislative Review

The legislative review function is performed by staff members in order to provide Council Members with information regarding areas of potential improvement, full disclosure of financial impacts, errors requiring correction and other possible outcomes of pending legislation to assist Council Committees in their decision-making process. Some of the general categories of legislation reviewed are capital project approval and appropriation, grant contracts and appropriations of funds, lease agreements, appointments, and redevelopment agreements.

#### **Budget Review**

The Council Auditor's Office is also responsible for reviewing the proposed budgets for the City and its Independent Agencies. This review entails an extensive analysis of revenue and expenditures on a line item basis, along with statistical calculations and a review of material changes in funding for expenditures. Our staff interacts with the Budget Office, City Departments, Constitutional Offices and Independent Agencies to complete our analysis and obtain answers to questions regarding budget requests. Approximately 4,000 staff hours were spent from July through September 2018 reviewing the fiscal year 2018/19 budget proposal. Report #819 summarizes the Mayor's and Independent Agencies' proposed budgets and City Council actions regarding those budgets.

#### **Council Discretionary Funds Reports**

Each quarter, we provide the Council a report of discretionary funds by Council District as required by Section 106.315 of the Municipal Code. This report details balances available along with any activity that occurred in the prior quarter.

## **STAFFING**

Pursuant to the FY 2018/19 budget, the office was authorized to fill 19 full-time positions. Positions include the Council Auditor, an Assistant Council Auditor, 16 auditors and one administrative assistant. All auditors have degrees in accounting, including several with graduate degrees. The Charter requires the Council Auditor to be a Certified Public Accountant (CPA). The audit staff members are CPAs or are in the process of preparing for or taking the CPA exam. We also have one staff member who is a Certified Internal Auditor (CIA).

Staff members as of May 15, 2019:

Kyle Billy, CPA, Council Auditor Kim Taylor, CPA, Assistant Council Auditor Phillip Peterson, CPA, Principal Auditor Brian Parks, CPA, Principal Auditor Heather Reber, CPA, Principal Auditor

> Thomas Beaucham Rachel Bradford Chedly Broche, CPA Trista Carraher, CPA Thomas Carter, CPA Megan Evans Elena Korsakova, CPA Alexandria Lee Charles Lee Edward Linsky, CPA Carmen Martin, CPA Jeffrey Rodda Kyle Thorpe

Administrative Assistant Mary Fletcher

#### CITY OF JACKSONVILLE, FLORIDA GENERAL FUND/GENERAL SERVICES DISTRICT (011) SCHEDULE OF REVENUES

	FY	18/19 COUNCIL APPROVED
NON-DEPARTMENTAL REVENUES AD VALOREM TAXES DISTRIBUTIONS TO TAX INCREMENT DISTRICTS	\$	674,796,752 (32,812,851)
NET AD VALOREM TAXES	\$	641,983,901
STATE SHARED REVENUES CONTRIBUTIONS FROM OTHER LOCAL UNITS UTILITY SERVICE TAXES FRANCHISE FEES COMMUNICATIONS SERVICES TAX OTHER CHARGES FOR SERVICES NON OPERATING SOURCES CONTRIBUTIONS FROM OTHER FUNDS LOCAL BUSINESS TAX OTHER MISCELLANEOUS REVENUE INTEREST, INCL PROFITS ON INVESTMENTS SALES AND USE TAXES OTHER FINES AND/OR FORFEITS FEDERAL GRANTS DISPOSITION OF FIXED ASSETS RENTS AND ROYALTIES FEDERAL PAYMENTS IN LIEU OF TAXES	\$	$\begin{array}{c} 177,033,092\\ 117,647,535\\ 93,835,091\\ 40,908,230\\ 31,715,776\\ 14,123,777\\ 10,796,900\\ 9,127,690\\ 7,025,691\\ 5,582,050\\ 2,613,749\\ 1,276,571\\ 772,470\\ 252,018\\ 100,000\\ 100,000\\ 24,500\end{array}$
VIOLATIONS OF LOCAL ORDINANCES TOTAL NON-DEPARTMENTAL REVENUES	\$	200 1,154,919,241
FIRE AND RESCUE OFFICE OF THE SHERIFF PUBLIC WORKS NEIGHBORHOODS MEDICAL EXAMINER PLANNING AND DEVELOPMENT PARKS, RECREATION & COMMUNITY SERVICES CITY COUNCIL PUBLIC LIBRARIES ADVISORY BOARDS AND COMMISSIONS OFFICE OF INSPECTOR GENERAL FINANCE AND ADMINISTRATION MAYOR'S OFFICE DOWNTOWN INVESTMENT AUTHORITY HUMAN RIGHTS COMMISSION OFFICE OF ETHICS, COMPLIANCE AND OVERSIGHT EMPLOYEE SERVICES MILITARY AFFAIRS AND VETERANS OFFICE OF ECONOMIC DEVELOPMENT SUPERVISOR OF ELECTIONS	\$	32,524,096 11,282,598 5,633,466 1,824,545 1,784,378 1,164,997 807,433 356,400 276,025 242,500 115,000 90,982 72,606 40,600 39,250 22,000 1,500 150 120 1
TOTAL DEPARTMENTAL REVENUES	\$	56,278,647
TOTAL GENERAL FUND/GENERAL SERVICES DISTRICT (011) REVENUES	\$	1,211,197,888

#### CITY OF JACKSONVILLE, FLORIDA GENERAL FUND/GENERAL SERVICES DISTRICT (011) SCHEDULE OF EXPENDITURES

FY 18/19 COUNCIL APPROVED

DEPARTMENTAL EXPENSES OFFICE OF THE SHERIFF	\$ 439,129,748
FIRE AND RESCUE	234,254,649
PUBLIC WORKS	47,423,945
PARKS, RECREATION & COMMUNITY SVCS	46,498,922
PUBLIC LIBRARIES	35,707,594
NEIGHBORHOODS	21,632,957
FINANCE AND ADMINISTRATION	13,068,725
	11,044,353
EMPLOYEE SERVICES	10,812,967
SUPERVISOR OF ELECTIONS	8,989,075
	5,199,054
PLANNING AND DEVELOPMENT	4,499,838
MAYOR'S OFFICE	4,281,812
COURTS	3,680,911
OFFICE OF GENERAL COUNSEL	2,912,542
PUBLIC DEFENDER STATE ATTORNEY	2,183,686
OFFICE OF ECONOMIC DEVELOPMENT	1,735,658
DOWNTOWN INVESTMENT AUTHORITY	1,682,776
MILITARY AFFAIRS AND VETERANS	1,670,204
PUBLIC HEALTH	1,277,916
OFFICE OF SPORTS & ENTERTAINMENT	1,016,806
OFFICE OF SPORTS & ENTERTAINMENT OFFICE OF INSPECTOR GENERAL	1,005,056 992,604
HUMAN RIGHTS COMMISSION	992,004 958,554
ADVISORY BOARDS & COMMISSIONS	504,791
OFFICE OF ETHICS, COMPLIANCE & OVERSIGHT	373,072
TOTAL DEPARTMENTAL EXPENSES	\$ 902,538,215
NON-DEPARTMENTAL EXPENSES	
TRANSFER OUT TO OTHER FUNDS	\$ 121,554,691
CITYWIDE ACTIVITIES	108,663,268
DEBT SERVICE TRANSFERS - PRINCIPAL	31,183,986
CONTINGENCIES	20,933,719
DEBT SERVICE TRANSFERS - INTEREST	19,294,574
SUBFUND LEVEL ACTIVITIES	4,228,347
INTER-LOCAL AGREEMENTS	2,477,962
DEBT SERVICE TRANSFERS - FISCAL AGENT	263,951
DEBT FEES - BOND RELATED	 59,175
TOTAL NON-DEPARTMENTAL EXPENSES	\$ 308,659,673
TOTAL GENERAL FUND - GSD EXPENSES	\$ 1,211,197,888

#### CITY OF JACKSONVILLE SUMMARY OF BUDGETS

011         GENERAL FUND GSD         1.211.197.88           012         MS2010 CONTROL - STATE 1         1.53.122           015         PROPERTY APRAISER         10.803.680           016         CLERK OF THE COURT         4.750.713           017         TAX COLLECTOR         18.484.102           018         EMERCENCY CONTINGENCY - SEC 106.107         61.886.714           014         SPECIAL EVENTS         7.243.379           57         TOTAL GENERALFUND         1.314.410.972           50         CONCUR MINGT         2.380.322           20         AIR POLITION CONTING & CONCUR MINGT         1.63.424           30         SPORTS, CONCURTOR & TOURISM DEV         10.419.796           310         OPLANING, ECONOMIC DEV. & CONCUR MINGT         2.80.322           310         OPLANEDER ANT DINCT         2.81.242.154           310         CONCURTINCT         8.67.744           310         DEVELOPMENT ELOCK GRANT         3.64.72.154           310         MANDARCE PARS SAID BECREATION         6.670.544           310         SONT EVELOPMENT ELOCK GRANT         1.31.874           310         MANDARCE PARS SAID BECREATION         6.871.463           310         MANDARCE PARS SAID BECREATION         6.871.4	GENERAL FUND	
015         PROPERTY APPRAISER         10.803.060           016         CLERK OF THE COURT         4.750.713           017         TAX COLLECTOR         19.494.102           018         EMERGENCY CONTINCENCY - SEC 106.107         61.888.714           014         SPECIAL EVENTS         7.243.379           TOTAL GENERAL FUND         1.314.409.77E         7.243.379           TOTAL GENERAL FUNDS         1.314.409.77E         7.243.379           TOTAL GENERAL FUNDS         1.314.419.77E         1.833.444           120         APPONTATION & COURT MINGT         2.380.322           120         APPONTATION ON TOURISM DEV         1.983.444           130         SPORTS, CONVENTION & TOURISM DEV         1.983.444           140         TAX INCREMENT DISTRICTS         3.642.153           140         TAX INCREMENT DISTRICTS         3.642.153           140         TAX INCREMENT DISTRICTS         3.642.153           140         GENERAL GOVERNMENT         1.32.174           110         BECTAL ROVERNMENT         1.32.174           110         BECTAL ASSESMENT         1.32.174           110         BECTAL ASSESMENT         1.32.174           120         GENERAL GOVERNMENT         1.32.174	011 GENERAL FUND - GSD	1,211,197,888
016         CLERK OF THE COURT         4.750,713           017         TAX COLLECTOR         13.644.102           018         EMERGENCY CONTINGENCY - SEC 106.107         61.888,714           017         TAX COLLECTOR         7.243.379           TOTAL GENERAL FUND         1.314.410.97E         7.243.379           SPECIAL REVENUE FUNDS         1.314.410.97E         2.380.322           110         PLANING, ECONOMIC DEV. & CONCUR MINGT         2.380.322           120         AIR POLLITION CONTROL & MONITORING         1.083.444           130         GENERAL GOVERNMENT         2.64.72.814           130         GENERIC 9.1-1         6.670.544           130         FURDIC SAFETY         2.600.000           141         FURDIC SAFETY         2.67.73           150         FORE ALL GOVERNMENT         2.345.454           150         FURDIC SAFETY         2.345.454           150         FURDIC SAFETY         2.345.454           150         FURDIC SAFETY         1.03.67.19           150         FURDIC SAFETY         1.03.67.19           150         FURDIC SAFETY         1.32.19.77           150         FURDIC SAFETY         1.32.19.77           1510         FURDIC SAFETY <td></td> <td></td>		
017         TAX COLLECTOR         19.444,102           018         EMERGNCY CONTINGENCY - SEC 106.107         7.243,379           TOTAL GENERAL FUND         1.314,410,37E           SPECIAL REVENUE FUNDS         10         PLANNING, ECONOMIC DEV. & CONCUR MINGT         2.380,322           120         ARP POLLITION CONTROL & MONTORING         1.663,447         1.663,447           130         SPECIAL REVENUE FUNDS         16.888,744         1.663,447           140         TRANSPORTATION         1.663,447         1.663,449           150         GENERAL GOVERNMENT         2.12,150         1.663,449           150         GENERAL GOVERNMENT         2.34,448         2.00,004           160         TRANSPORTATION         1.663,479         8.00,004           160         TRANSPORTATION         1.663,479         8.00,004           1610         TRANSPORTATION         1.02,744,544         1.03,779           1610         TRANS AND RECREATION         6.621,449         1.03,779           1610         MINTERANCE, PARKS AND RECREATION         6.821,449         1.03,779           1610         MINTERANCE, PARKS AND RECREATION         6.821,449         1.03,779           1610         MINTERANCE, PARKS AND RECREATION         1.62,4149 <t< td=""><td></td><td></td></t<>		
Other Events         0.138.714           OTAL GENERAL EVENTS         7.243.379           TOTAL GENERAL FUND         1.314.410.978           SPECIAL REVENUE FUNDS         1.314.410.978           110         PLANING, ECONOMIC DEV. & CONCUR MINGT         2.380.322           120         AR POLITICIN CONTROL & MONITORING         1.883.44           130         SPORTS, CONVENTION & TOURISM DEV         10.417.976           140         TRANSPORTATION         143.472.316           141         TORSPORTATION         143.472.316           140         TRANSPORTATION         6.870.544           140         TRANSPORTATION         6.870.544           140         TORNER SCHUMENT         2.304.648           140         COMMUNITY DEVELOPMENT ELOCK GRANT         2.334.648           150         MORERAL GOVERNMENT         1.038.719           150         GENERAL GOVERNMENT         1.321.074           150         SESSMENT         -           150         GENERAL GOVERNMENT         1.321.977           150         SESSMENT         -           150         GENERAL FOLDETS         320.6714.776           200         GENERAL FOLDETS         320.6714.7776           310         BOND PRO		
014         SPECIAL EVENTS         7.243.379           TOTAL GENERAL FUND         1,314.40.376           SPECIAL REVENUE FUNDS         10           110         PLANNING, ECONOMIC DEV. & CONCUR MIGT         2,360,322           120         ARR POLLITION CONTROL & MONITORING         1,643,424           130         SPECIAL REVENUE FUNDS         10,419,769           140         TRANSPORTATION         144,72,814           150         GENERAL GOVERNMENT         2,123,163           150         FURSICAL SEVENTIS         5,644,153           171         EMERGICY 9-1,1         5,644,153           172         EMERGICY 9-1,1         5,644,153           173         EMERGICY 9-1,1         5,644,153           174         EMERGICY 9-1,1         5,644,153           175         EMERGICY 9-1,1         5,644,153           176         EMERAL GOVERNMENT         1,052,714,776           170         MONTERLA OVERNENET         1,321,974           170         SEGUAL ASSESSIMENT         1,321,974           170         SEGUAL SEGUEST         142,21,657           171         SEGUERAL CONCERNENT         3,321,657           172         SEGUERAL CONTOLE TRUDS         142,4706,552		
SPECIAL REVENUE FUNDS         1.0           110         PLANNING, ECONOMIC DEV, & CONCUR MINGT         2,380,322           120         AIR POLLUTION CONTROL & MONITORING         1.0,483,424           130         SPORTS, CONVENTION & TOURISM DEV         10,419,796           140         TRANSPORTATION         142,72,814           150         ERDERAL GOVERNMENT         24,129,163           150         KIDSRENCY 9-1-1         5,664,4153           150         KIDSRENCY 9-1-1         5,664,4153           150         KIDSRENT DISTRICTS         35,842,153           150         KIDSRENT DISTRICTS         35,842,153           150         KIDSR AND RECREATION         6,621,443           150         GENERAL GOVERNMENT         1,036,719           150         GENERAL GOVERNMENT         1,321,871           150         SERENT         1,321,871           150         GENERAL PROJECTS         124,231,857           360         GOND PROJECTS         124,231,857           370         GRANT CAPTIAL PROJECTS         136,895           370         GRANT CAPTIAL PROJECTS         146,895           370         GRANT CAPTIAL PROJECTS         368,49,228           370         GRANT CAPTIAL PROJECTS </td <td></td> <td></td>		
110         PLANNING, ECONOMIC DEV, & CONCUR NINGT         2.30.322           120         AIR POLLUTION CONTROL & MONITORING         1.663.424           130         SPORTS, CONVENTION & TOURISM DEV         10.419.784           140         TRANSPORTATION         142.125.153           140         TRANSPORTATION         142.125.153           140         TRANSPORTATION         142.125.153           150         FOREAL, GOVERNMENT         2.84.253           150         KIDS FOREAL SPECT         8.600.000           170         EMERGICY 91-11         2.34.454           180         KIDS FOREAL SPECT         2.34.454           180         KIDS FOREAL SPECT         2.34.454           180         GENERAL GOVERNMENT         1.032.147           180         GENERAL PROVENT BLOCK GRANT         1.032.147           180         GENERAL PROVENTS         1.321.974           180         GENERAL PROVENTS         1.321.974           190         SENERAL PROVENTS         1.321.974           190         GENERAL PROVENTS         1.321.974           190         GENERAL PROVENTS         1.321.974           190         GENERAL PROVENTS         1.321.974           190         GENERAL PROVENT	TOTAL GENERAL FUND	1,314,410,978
110         PLANNING, ECONOMIC DEV, & CONCUR NINGT         2.30.322           120         AIR POLLUTION CONTROL & MONITORING         1.663.424           130         SPORTS, CONVENTION & TOURISM DEV         10.419.784           140         TRANSPORTATION         142.125.153           140         TRANSPORTATION         142.125.153           140         TRANSPORTATION         142.125.153           150         FOREAL, GOVERNMENT         2.84.253           150         KIDS FOREAL SPECT         8.600.000           170         EMERGICY 91-11         2.34.454           180         KIDS FOREAL SPECT         2.34.454           180         KIDS FOREAL SPECT         2.34.454           180         GENERAL GOVERNMENT         1.032.147           180         GENERAL PROVENT BLOCK GRANT         1.032.147           180         GENERAL PROVENTS         1.321.974           180         GENERAL PROVENTS         1.321.974           190         SENERAL PROVENTS         1.321.974           190         GENERAL PROVENTS         1.321.974           190         GENERAL PROVENTS         1.321.974           190         GENERAL PROVENTS         1.321.974           190         GENERAL PROVENT		
120         AIR POLLUTION CONTROL & MONITORING         1683.424           130         SPORTS, CONVENTION & TOURISM DEV         10.419.786           140         TRANSPORTATION         120.197.8           140         TRANSPORTATION         28.123.158           140         PUBLIC SAFETY         8.000,000           170         EMEGENCY 91-1         6.670.544           180         TAX INCREMENT DISTRICTS         23.344.548           190         KIDS HOPE ALLIANCE         23.344.548           190         KIDS HOPE ALLIANCE         23.344.548           190         SID FOPE ALLIANCE         10.366.719           190         GENERAL GOVERNMENT         1.321.974           110         SPECAL ASSESSMENT         1.321.974           190         GENERAL GOVERNMENT         335.714.776           CAPITAL PROJECT FUNDS         335.714.776           310         BOND PROJECTS         124.231.857           300         GENERAL PROJECT FUNDS         345.714.776           310         BOND PROJECTS         124.231.857           300         GRANT CAPITAL PROJECT FUNDS         136.800           310         BOND PROJECTS         142.4708.552           100         DUBLO PRAGENCS SYSTEM	SPECIAL REVENUE FUNDS	
130         SPORTS, CONVENTION & TOURISM DEV         14,419,76           140         TRANSPORTATION         145,472,814           150         GENERAL GOVERNMENT         28,129,158           150         PUBLIC SAFETY         8,000,000           170         EMERGENCY 9-1-1         6,670,544           180         TAX INCREMENT DISTRICTS         35,642,153           180         KIDS HOPE ALLIANCE         32,344,543           140         CANIMUNITY DEVENMENT BLOCK GRANT         20,3,404           100         MAINTENANCE, PARKS AND RECREATION         6,621,449           140         BETTER JACKSONVILLE         75,808,471           100         SPECIAL ASSESSMENT         1,321,974           1010         BETTER JACKSONVILLE         75,808,471           102         GENERAL OVERNMENT         1,321,974           103         BOLD PROJECTS         124,231,857           301         BOLD PROJECTS         36,060           303         GRANT CAPITAL PROJECT S         38,060           304         RING REVICES ENDS         116,665           TOTAL CAPITAL PROJECT FUNDS         124,706,552           1410         PUBLIC PARKING SYSTEM         4,331,229           410         PUBLIC PARKING SYST		
140         TRANSPORTATION         144,472,814           150         GENERAL GOVERNMENT         28,123,145           150         PUBLIC SAFETY         8,000,000           170         EMERGENCY 91-1         6,670,544           180         TAX, INCREMENT DISTRICTS         35,642,153           190         KIDS HOPE ALLIANCE         22,344,548           100         MAINTENANCE, PARK SAND RECREATION         6,867,0544           101         BINTERNAKC, PARK SAND RECREATION         6,867,0544           101         BORD FRAL GOVERNMENT         1,321,974           103         SPECIAL ASSESSMENT         1,321,974           105         GENERAL GOVERNMENT         1,321,974           105         GENERAL PROJECT FUNDS         355,714,776           104         BOND PROJECTS         142,421,877           1050         GENERAL PROJECT FUNDS         116,895           107AL SPECIAL REVENUE FUNDS         116,895         116,895           107AL CAPITAL PROJECT FUNDS         124,708,552         360,840,283           1010         DUBLIC PARKING SYSTEM         4,931,229           1010         DUBLIC PARKING SYSTEM         4,931,229           1010         DUBLIC PARKING SYSTEM         4,931,229		
150         GENERAL GOVERNMENT         28,129,168           160         PUBLIC SAFETY         8,000,000           170         EMERGENCY 9-1-1         6,670,544           180         TAX INCREMENT DISTRICTS         35,642,153           180         KINCREMENT DISTRICTS         35,642,153           180         KINCREMENT DISTRICTS         35,642,153           180         KINCREMENT DISTRICTS         36,642,153           180         KINCMUNITY DEVELOPMENT BLOCK GRANT         20,3,404           190         GENERAL GOVERNMENT         1,323,674           190         GENERAL GOVERNMENT         1,323,974           190         GENERAL GOVERNMENT         1,323,974           190         GENERAL PROJECTS         -           201         GENERAL PROJECTS         124,231,857           202         GENERAL PROJECTS         124,231,857           301         BOND PROJECTS         124,231,857           302         GENERAL PROJECTS         124,231,857           303         GIVER CITY RENAISANCE PROJECT         -           304         RIVE CITY RENAISANCE PROJECT         -           305         BOND PROJECTS         124,231,857           3040         MOTOR VEHINES SYSTEM	,	
100         PUBLIC SAFETY         8,000,000           110         EMERGENCY 9-1-1         6,670,544           130         TAX INCREMENT DISTRICTS         32,344,548           130         KIDS HOPE ALLANCE         32,344,548           130         KIDS HOPE ALLANCE         32,344,548           130         MAINTENANCE, PARKS AND RECREATION         6,621,449           140         GENERAL GOVERNMENT         1,036,719           140         BETTER JACKSONVILLE         75,808,471           150         GENERAL GOVERNMENT         1,221,974           TOTAL SPECIAL REVENUE FUNDS         355,714,776           310         BOND PROJECTS         124,231,857           320         GENERAL PROJECTS         124,231,857           320         GENERAL PROJECT S         116,665           TOTAL SPECIAL REVENUE FUNDS         124,706,552           510         PROJECT FUNDS         124,706,552           1410         PUBLIC PARKING SYSTEM         4,331,229           410         PUBLIC PARKING SYSTEM         4,331,229           410         PUBLIC PARKING SYSTEM         4,331,229           410         PUBLIC PARKING SYSTEM         4,334,229           410         PUBLIC PARKING SYSTEM         4,363,8		
100         TAX INCREMENT DISTRICTS         35.642.153           100         KIDS HOPE ALLANCE         32.34.468           100         MAINTENANCE, PARKS AND RECREATION         6.621.439           100         MAINTENANCE, PARKS AND RECREATION         6.621.449           110         BETTER JACKSONVILLE         75.608.471           110         BETTER JACKSONVILLE         75.608.471           110         BETTER JACKSONVILLE         75.608.471           110         SEDENERAL GOVERNMENT         1.321.974           TOTAL SPECIAL REVENUE FUNDS         355.714.776           310         BOND PROJECTS         124.231.867           310         BOND PROJECTS         124.231.867           310         BOND PROJECTS         136.800           310         BOND PROJECTS         146.695           TOTAL CAPITAL PROJECT FUNDS         124.708.552           ENTERPRISE FUNDS         124.708.552           ENTERPRISE FUNDS         124.708.552           410         PUBLIC PARKING SYSTEM         4.931.229           400         SOLID WASTE DISPOSAL         90.968.080           400         SPORTS COMPLEX CAPITAL MAINT         8.642.764           400         SPORTS COMPLEX CAPITAL MAINT         8.642.764 <td></td> <td></td>		
190         KIDS HOPE ALLIANCE         22,344,545           140         COMMUNITY DEVELOPMENT BLOCK GRANT         20,344           140         GANMUNTY DEVELOPMENT BLOCK GRANT         6,621,449           140         GENERAL GOVERNMENT         1,336,749           140         BETTER JACKSONVILLE         75,808,471           150         GENERAL EQUENMENT         1,321,974           TOTAL SPECIAL ASSESSMENT         1,221,974           TOTAL SPECIAL REVENUE FUNDS         355,714,776           200         GENERAL PROJECTS         124,231,857           320         GRANT CAPITAL PROJECTS         124,231,857           320         GENERAL PROJECTS         116,695           TOTAL CAPITAL PROJECT S         1142,708,552           TOTAL CAPITAL PROJECT FUNDS         124,231,857           410         PUBIC PARKING SYSTEM         4,931,229           430         MOTOR VEHICLE INSPECTION         502,875           440         SOLID WASTE DISPOSAL         90,966,003           410         PUBIC PARKING SYSTEM         4,931,229           430         MOTOR VEHICLE INSPECTION         502,875           440         SOLID WASTE DISPOSAL         90,966,003           440         SOLID WASTE DISPOSAL         90,966,	170 EMERGENCY 9-1-1	6,670,544
140         COMMUNITY DEVELOPMENT BLOCK GRANT         203.404           100         MAINTENANCE, PARKS AND RECREATION         6.621.449           110         GENERAL GOVERNMENT         1.036.719           110         BETTER JACKSONVILLE         75,608.471           110         SPECIAL ASSESSMENT         1.21.974           101         SPECIAL ASSESSMENT         1.221.974           102         SPECIAL REVENUE FUNDS         355,714.776           CAPITAL PROJECT FUNDS         310         BOND PROJECTS         1.24.231.857           310         BOND PROJECTS         124.231.857         16.95           300         GRANT CAPITAL PROJECTS         380.000         380.000         124.708.552           ENTERPRISE FUNDS         124.708.552         116.695         124.708.552           ENTERPRISE FUNDS         124.708.552         116.695         124.708.552           ENTERPRISE FUNDS         124.708.802.90         90.808.00         400.901.90.808.00         400.901.908.000         400.901.908.000           400         STORMWATER SERVICES         36.449.928         406.249.824         406.808.000           410         PUBLIC PARKING SYSTEM         4.931.229         400.007.008.000         406.508         406.508         406.508         406		
100         MAINTENANCE         PARKS AND RECREATION         6,821,449           110         GENERAL GOVERNMENT         1,036,719         1,036,719           110         SPECIAL ASSESSMENT         1,036,719         1,036,719           110         SPECIAL ASSESSMENT         1,037,776         1,036,719           110         SPECIAL ASSESSMENT         1,021,974         1,021,974           TOTAL SPECIAL REVENUE FUNDS         355,714,776         355,714,776           CAPITAL PROJECT FUNDS         124,231,857         360,800           300         BOND PROJECTS         124,231,857         360,800           301         BOND PROJECTS         116,695         124,231,857           302         GENERAL PROJECTS         116,695         124,708,552           TOTAL CAPITAL PROJECT FUNDS         124,708,552         124,231,857           300         BOND PROJECTS         116,695         124,708,552           ENTERPRISE FUNDS         124,708,552         124,231,857           410         PUBLIC PARKING SYSTEM         4,931,229         400,90,80,800           403         SOLID WASTE DISPOSAL         90,968,080         806,800           404         SOLID WASTE DISPOSAL         90,968,080         804,923		
110         GENERAL GOVERNMENT         1.036,719           10         BETTER JACKSONVILLE         75,808,471           110         SPECIAL ASSESSMENT         1.321,974           100 ALSSESSMENT         1.321,974           101 ALSPECIAL REVENUE FUNDS         355,714,776           CAPITAL PROJECT FUNDS         355,714,776           CAPITAL PROJECTS         124,231,857           300         GENERAL PROJECTS         124,231,857           301         BOND PROJECTS         124,231,857           302         GENERAL PROJECT FUNDS         124,231,857           303         GRANT CAPITAL PROJECT S         360,000           304         RIVER CITY REINAISSANCE PROJECT         -           305         BOND PROJECTS         116,665           101 AL CAPITAL PROJECT FUNDS         124,708,552           ENTERPRISE FUNDS         4,931,229           410         PUBLIC PARKING SYSTEM         4,931,229           400         STORMWATER SERVICES         90,968,080           410         PUBLIC PARKING SYSTEM         90,968,080           400         STORMWATER SERVICES         36,449,928           410         PUBLIC PARKING SYSTEM         90,968,080           403         SPORTS COMPLEX CAPITAL MAI		
10         BETTER JACKSONVILLE         75,808,471           10.         SPECIAL ASSESSMENT         1,321,974           100         GENERAL GOVERNMENT         1,321,974           TOTAL SPECIAL REVENUE FUNDS         355,714,776           CAPITAL PROJECT FUNDS         355,714,776           300         GENERAL PROJECTS         124,231,857           301         BOND PROJECTS         124,231,857           302         GENERAL PROJECT S         360,000           303         GRANT CAPITAL PROJECT S         360,000           304         RYNER CITY RENNISSANCE PROJECT         -           305         BOND PROJECT FUNDS         124,708,552           ENTERPRISE FUNDS         124,708,552         116,695           410         PUBLIC PARKING SYSTEM         4,931,229           430         MOTOR VEHICLE INSPECTION         502,876           440         SOLID WASTE DISPOSAL         90,968,000           440         SOLID WASTE DISPOSAL         90,968,000           450         SPORTS COMPLEX CAPITAL MAINT         8,642,764           470         FOUESTIAN CONTINE EQUESTRIAN SOCIETY         4,65,038           470         FOUESTIAN CONTINES         231,643,862           500         FICH OF OF GENERAL CO	,	
11.0         SPECIAL ASSESSMENT         1.321,974           150         GENERAL GOVERNMENT         1.321,974           150         GENERAL REVENUE FUNDS         355,714,776           CAPITAL PROJECT FUNDS         355,714,776           310         BOND PROJECTS         124,231,857           320         GENERAL PROJECTS         124,231,857           320         GENERAL PROJECT S         360,000           340         RIVER CITY RENAISSANCE PROJECT         360,000           340         ROTAL CAPITAL PROJECT FUNDS         124,708,552           ENTERPRISE FUNDS         124,708,552           410         PUBLIC PARKING SYSTEM         4,931,229           430         MOTOR VEHICLE INSPECTION         502,876           440         SOLID WASTE DISPOSAL         90,688,000           460         STORMWATER SERVICES         36,849,928           470         EQUESTRIAN ONT/INEFL EQUESTRIAN SOCIETY         465,508           470         EQUESTRIAN CIT/INEL AVAITAL MAINT         89,283,477           10         TOTAL ENTERPRISE FUNDS         231,643,862           510         FLEC CAPITAL MAINT         89,283,477           100         FLEC MAINAGEMENT         2,631,067           520         PURCHABING		
TOTAL SPECIAL REVENUE FUNDS355,714,776CAPITAL PROJECT FUNDS124,231,857310BOND PROJECTS124,231,857320GENERAL PROJECTS360,000340RIVER CITY RENAISSANCE PROJECT-360BOND PROJECTS116,095TOTAL CAPITAL PROJECT FUNDS124,706,552ENTERPRISE FUNDS4,931,229410PUBLIC PARKING SYSTEM4,931,229430MOTOR VEHICLE INSPECTION502,876440SOLID WASTE DISPOSAL90,968,080460STORMWATER SERVICES36,849,9284760STORMWATER SERVICES36,849,9284760STORMWATER SERVICES36,849,9284760STORMWATER SERVICES36,849,9284760STORMWATER SERVICES36,849,9284760SPORTS COMPLEX CAPITAL MAINT86,42,7644760STORMWATER SERVICES36,849,9284761EDUESTRIAN CATINEFL EQUESTRIAN SOCIETY465,5084763SERVICE FUNDS231,643,862INTERNAL SERVICE FUNDS231,643,862510FUEET MANAGEMENT95,476,315520PURCHASING2,631,067530INFORMATION TECHNOLOGIES67,954,141540FUEL MANAGEMENT FUNDS12,118,239540SELF INSURANCE43,353,988540SELF INSURANCE44,353,988540ORDUP HEALTH100,767,209540INSURED PROGRAMS8,392,139540DEL MANAGEMENT FUNDS16,436,360610GENERAL EMPLOYEES PENSION TRU		-
CAPITAL PROJECT FUNDS 310 BOND PROJECTS 320 GENERAL PROJECTS 320 GENERAL PROJECTS 320 GENERAL PROJECTS 320 GENERAL PROJECTS 330 BOND PROJECTS 340 BOND PROJECT FUNDS 410 PUBLIC PARKING SYSTEM 40 SOLID WASTE DISPOSAL 440 SOLID WASTE DISPOSAL 440 SOLID WASTE DISPOSAL 450 SPORTS COMPLEX CAPITAL MAINT 465,508 460 SPORTS COMPLEX CAPITAL MAINT 465,508 460 SPORTS COMPLEX CAPITAL MAINT 465,508 460 SPORTS COMPLEX CAPITAL MAINT 3510 FLEET MANAGEMENT 3510 FLEET MANAGEMENT 3510 FLEET MANAGEMENT 3510 OFFICE OF GENERAL COUNSEL 3510 FLEET MANAGEMENT 3510 FLEET MANAGEMENT 3510 FLEET MANAGEMENT 3510 OFFICE OF GENERAL COUNSEL 3510 FLEET MANAGEMENT 3510 OFFICE OF GENERAL COUNSEL 3510 FLEET MANAGEMENT 3510 TAL INTERNAL SERVICE FUNDS 3510 FLEET MANAGEMENT 3510 FLEET MANAGEMENT 500 3510 TOTAL INTERNAL SERVICE FUNDS 3510 TOTAL INTERNAL SERVICE FUNDS 3510 OFFICE OF GENERAL COUNSEL 3510 FLEET MANAGEMENT 500 3510 TOTAL INTERNAL SERVICE FUNDS 3510 OFFICE OF GENERAL COUNSEL 3510 TOTAL INTERNAL SERVICE FUNDS 3510 OFFICE OF ECONOMIC DEVELOPMENT 3510 OFFICE OF EC	1S0 GENERAL GOVERNMENT	1,321,974
310         BOND PROJECTS         -           320         GENERAL PROJECTS         124,231,857           300         GRANT CAPITAL PROJECTS         360,000           340         RIVER CITY RENAISSANCE PROJECT         -           360         BOND PROJECTS         116,695           TOTAL CAPITAL PROJECT FUNDS         124,708,552           ENTERPRISE FUNDS         4,931,229           410         PUBLIC PARKING SYSTEM         4,931,229           430         MOTOR VEHICLE INSPECTION         502,876           440         SOLID WASTE DISPOSAL         90,986,080           460         STORMWATER SERVICES         38,849,928           470         EQUESTRIAN CNT/INEFL EQUESTRIAN SOCIETY         465,508           470         EQUESTRIAN CNT/INEFL EQUESTRIAN SOCIETY         8,642,764           480         CITY VENUES         231,643,862           INTERNAL SERVICE FUNDS         231,643,862           INTERNAL SERVICE FUNDS         231,643,862           510         FLEET MANAGEMENT         96,476,315           50         OFFICE OF GENERAL COUNSEL         12,118,298           500         SELF INSURANCE         43,353,968           501         INFORAMATION TECHNOLOGIES         56,7336,949	TOTAL SPECIAL REVENUE FUNDS	355,714,776
310         BOND PROJECTS         -           320         GENERAL PROJECTS         124,231,857           300         GRANT CAPITAL PROJECTS         360,000           340         RIVER CITY RENAISSANCE PROJECT         -           360         BOND PROJECTS         116,695           TOTAL CAPITAL PROJECT FUNDS         124,708,552           ENTERPRISE FUNDS         4,931,229           410         PUBLIC PARKING SYSTEM         4,931,229           430         MOTOR VEHICLE INSPECTION         502,876           440         SOLID WASTE DISPOSAL         90,986,080           460         STORMWATER SERVICES         38,849,928           470         EQUESTRIAN CNT/INEFL EQUESTRIAN SOCIETY         465,508           470         EQUESTRIAN CNT/INEFL EQUESTRIAN SOCIETY         8,642,764           480         CITY VENUES         231,643,862           INTERNAL SERVICE FUNDS         231,643,862           INTERNAL SERVICE FUNDS         231,643,862           510         FLEET MANAGEMENT         96,476,315           50         OFFICE OF GENERAL COUNSEL         12,118,298           500         SELF INSURANCE         43,353,968           501         INFORAMATION TECHNOLOGIES         56,7336,949		i
320       GENERAL PROJECTS       124,231,857         330       GRANT CAPITAL PROJECTS       360,000         340       RVVER CITY RENAISSANCE PROJECT       1         360       BOND PROJECTS       116,695         TOTAL CAPITAL PROJECT FUNDS       124,708,552         ENTERPRISE FUNDS       4.931,229         410       PUBLIC PARKING SYSTEM       4.931,229         430       MOTOR VEHICLE INSPECTION       502,876         440       SOLID WASTE DISPOSAL       90,966,080         450       STORMWATER SERVICES       36,849,928         460       STORMWATER SERVICES       36,849,928         470       EQUESTRIAN CONTINCFL EQUESTRIAN SOCIETY       465,508         460       SPORTS COMPLEX CAPITAL MAINT       8,642,764         470       CIUESTRIAN CONTINCFL EQUESTRIAN SOCIETY       466,508         470       CUUESTRIAN CONTINCFL EQUESTRIAN SOCIETY       466,508         470       CUUESTRIAN CONTINCFL EQUESTRIAN SOCIETY       464,674         480       CITY VENUES       89,283,477         70       TOTAL ENTERPRISE FUNDS       231,643,662         S10       FLET MANAGEMENT       96,476,315         500       SELF INSURANCE       67,954,141         500	CAPITAL PROJECT FUNDS	
330         GRANT CAPITAL PROJECTS         360.000           340         RIVER CITY RENAISSANCE PROJECT         16.695           360         BOND PROJECT FUNDS         124,708,552           ENTERPRISE FUNDS         4.931,229           410         PUBLIC PARKING SYSTEM         4.931,229           430         MOTOR VEHICLE INSPECTION         502,876           440         SOLID WASTE DISPOSAL         90,966,080           460         STORMWATER SERVICES         36,849,928           460         SPORTS COMPLEX CAPITAL MAINT         8,42,764           4K0         CITY VENUES         39,283,477           TOTAL ENTERPRISE FUNDS         231,643,862           INTERNAL SERVICE FUNDS         231,643,862           INTERNAL SERVICE FUNDS         231,643,862           INTERNAL SERVICE FUNDS         231,643,862           INTERNAL SERVICE FUNDS         24,764,411           500         OFFICE OF GENERAL COUNSEL         2,631,067           510         FUERTALON CALCOUNSEL         2,631,067           520         PURCHASING         2,631,067           530         INFORMATION TECHNOLOGIES         67,954,141           500         SELF INSURANCE         44,353,968           500         DEBT MAN		-
340RIVER CITY REMAISSANCE PROJECT360BOND PROJECTS116.695TOTAL CAPITAL PROJECT FUNDS124,708,552ENTERPRISE FUNDS4.931,229410PUBLIC PARKING SYSTEM4.931,229430MOTOR VEHICLE INSPECTION502,876440SOLID WASTE DISPOSAL90,986,080460STORMWATER SERVICES36,849,928470EQUESTRIAN CNTINEFL EQUESTRIAN SOCIETY465,500460STORMWATER SERVICES36,849,928470EQUESTRIAN CNTINEFL EQUESTRIAN SOCIETY465,500460STORMWATER SERVICES36,849,928470TOTAL ENTERPRISE FUNDS231,643,862INTERNAL SERVICE FUNDS231,643,862510FLEET MANAGEMENT95,476,315520PURCHASING2,631,067530INFORMATION TECHNOLOGIES67,954,141550SELF INSURANCE44,333,968570GROUP HEALTH100,767,209580INSURED PROGRAMS8,321,139590DEBT MANAGEMENT FUNDS144,636,304500DEBT MANAGEMENT FUNDS567,336,949TRUST AND AGENCY FUNDS11,44,175TOTAL INTERNAL SERVICE FUNDS16,436,630610GENERAL COMPOSENT1,144,175TOTAL INTERNAL SERVICE FUNDS17,580,535COMPONENT UNITS2,500,000750OFFICE OF ECONOMIC DEVELOPMENT2,500,000TOTAL COMPONENT UNITS2,500,000		
360         BOND PROJECTS         116,695           TOTAL CAPITAL PROJECT FUNDS         124,708,552           ENTERPRISE FUNDS         4,931,229           430         MOTOR VEHICLE INSPECTION         502,876           440         SOLID WASTE SERVICES         36,849,928           460         STORMWATER SERVICES         36,849,928           470         EQUESTRIAN CNT/NEFL EQUESTRIAN SOCIETY         465,508           460         STORMWATER SERVICES         36,849,928           470         EQUESTRIAN CNT/NEFL EQUESTRIAN SOCIETY         465,508           460         SPORTS COMPLEX CAPITAL MAINT         8,642,764           460         CITY VENUES         89,283,477           TOTAL ENTERPRISE FUNDS         231,643,862           INTERNAL SERVICE FUNDS         231,643,862           510         FLEET MANAGEMENT         95,476,315           520         PURCHASING         2,631,067           530         INFORMATION TECHNOLOGIES         67,954,141           550         OFFICE OF GENERAL COUNSEL         12,118,298           560         INSURED PROGRAMS         8,932,139           580         DEST MANAGEMENT FUNDS         16,436,360           610         GENERAL EMPLOYEES PENSION TRUST         16,436,		360,000
TOTAL CAPITAL PROJECT FUNDS124,708,552ENTERPRISE FUNDS4,931,229410PUBLIC PARKING SYSTEM40SOLID WASTE DISPOSAL40SOLID WASTE DISPOSAL40SOLO WASTE DISPOSAL40SOLO WASTE DISPOSAL40SOLO WASTE DISPOSAL40SOLO WASTE DISPOSAL400SPORTS COMPLEX CAPITAL MAINT401SPORTS COMPLEX CAPITAL MAINT4028,642,764403CITY VENUES404CITY VENUES80,283,47789,283,477TOTAL ENTERPRISE FUNDS231,643,862INTERNAL SERVICE FUNDS510510FLEET MANAGEMENT520PURCHASING530INFORMATION TECHNOLOGIES540SELF INSURANCE541100,767,209580INSURED PROGRAMS500SELF INSURANCE5438,932,139590DEBT MANAGEMENT FUNDS500SELF INSURANCE544,683,934500DEBT MANAGEMENT FUNDS501GENERAL COUNSEL501GENERAL EMPLOYEES PENSION TRUST610GENERAL EMPLOYEES PENSION TRUST610GENERAL EMPLOYEES PENSION TRUST610GENERAL EMPLOYEES PENSION TRUST750OFFICE OF ECONOMIC DEVELOPMENT750OFFICE OF ECONOMIC DEVELOPMENT <t< td=""><td></td><td>- 116 695</td></t<>		- 116 695
ENTERPRISE FUNDS410PUBLIC PARKING SYSTEM4.931,229430MOTOR VEHICLE INSPECTION502,876440SOLID WASTE DISPOSAL90,968,080460STORMWATER SERVICES36,849,928460STORMWATER SERVICES36,849,928460STORMWATER SERVICES36,849,928460STORMWATER SERVICES36,849,928460STORMWATER SERVICES36,849,928460CITY VENUES89,283,477TOTAL ENTERPRISE FUNDS231,643,862INTERNAL SERVICE FUNDS231,643,862INTERNAL SERVICE FUNDS2631,067510FLEET MANAGEMENT95,476,315520PURCHASING2,631,067530INFORMATION TECHNOLOGIES67,954,141550OFFICE OF GENERAL COUNSEL12,118,298560SELF INSURANCE44,353,968570GROUP HEALTH100,767,209580INSURED PROGRAMS8,932,139590DEST MANAGEMENT FUNDS184,636,934500EBT MANAGEMENT FUNDS16,436,360610GENERAL EMPLOYEES PENSION TRUST16,436,360610GENERAL EMPLOYEES PENSION TR		,
410       PUBLIC PARKING SYSTEM       4,931,229         430       MOTOR VEHICLE INSPECTION       502,876         440       SOLID WASTE DISPOSAL       90,968,080         460       STORMWATER SERVICES       90,968,080         470       EQUESTRIAN CNT/NEFL EQUESTRIAN SOCIETY       465,508         460       SPORTS COMPLEX CAPITAL MAINT       8,642,764         460       CITY VENUES       89,283,477         TOTAL ENTERPRISE FUNDS       231,643,862         INTERNAL SERVICE FUNDS       231,643,862         INTERNAL SERVICE FUNDS       2,631,067         510       FLEET MANAGEMENT       95,476,315         520       PURCHASING       2,631,067         531       INFORMATION TECHNOLOGIES       67,954,141         550       OFFICE OF GENERAL COUNSEL       12,118,298         560       SELF INSURANCE       12,118,298         570       GROUP HEALTH       100,767,209         580       INSURED PROGRAMS       8,932,139         590       DEBT MANAGEMENT FUNDS       184,636,934         500       DEBT MANAGEMENT FUNDS       16,436,360         640       EXPENDABLE TRUST FUND       1,144,175         TOTAL INTERNAL SERVICE FUNDS       16,436,360		
430       MOTOR VEHICLE INSPECTION       502,876         440       SOLID WASTE DISPOSAL       90,968,080         460       STORMWATER SERVICES       36,849,928         460       STORMWATER SERVICES       36,849,928         460       STORMWATER SERVICES       36,849,928         460       SPORTS COMPLEX CAPITAL MAINT       8,642,764         460       CITY VENUES       89,283,477         7       TOTAL ENTERPRISE FUNDS       231,643,862         INTERNAL SERVICE FUNDS       231,643,862         INTERNAL SERVICE FUNDS       23,631,067         510       FLEET MANAGEMENT       95,476,315         520       PURCHASING       2,631,067         530       INFORMATION TECHNOLOGIES       67,954,141         550       OFFICE OF GENERAL COUNSEL       12,118,298         560       SELF INSURANCE       44,353,968         570       GROUP HEALTH       100,767,209         580       INSURED PROGRAMS       8,932,139         590       DEBT MANAGEMENT FUNDS       184,636,934         610       GENERAL EMPLOYEES PENSION TRUST       16,436,360         610       GENERAL EMPLOYEES PENSION TRUST       16,436,360         610       GENERAL EMPLOYEES PENSION TRUST<		4 004 000
440       SOLID WASTE DISPOSAL       90,968,080         460       STORMWATER SERVICES       36,849,928         4F0       EQUESTRIAN CNT/NEFL EQUESTRIAN SOCIETY       465,508         4G0       SPORTS COMPLEX CAPITAL MAINT       8,642,764         4K0       CITY VENUES       89,283,477         TOTAL ENTERPRISE FUNDS       231,643,862         INTERNAL SERVICE FUNDS       231,643,862         S00       FILCE OF GENERAL COUNSEL       2,631,067         500       OFFICE OF GENERAL COUNSEL       12,118,298         501       INSURED PROGRAMS       8,332,139         500       DEBT MANAGEMENT FUNDS       184,636,334         500       DEBLIC WORKS       50,466,878         TOTAL INTERNAL SERVICE FUNDS       16,436,360         610       GENERAL EMPLOYEES PENSION TRUST       16,436,360         610       GENCY FUNDS       17,580,535         COMPONENT UNITS       2,500,000       17,580,535         750       OFFICE		
460STORMWATER SERVICES36,849,9284F0EQUESTRIAN CNT/NEFL EQUESTRIAN SOCIETY465,5084G0SPORTS COMPLEX CAPITAL MAINT8,642,7644K0CITY VENUES89,283,477TOTAL ENTERPRISE FUNDS231,643,862INTERNAL SERVICE FUNDS231,643,862INTERNAL SERVICE FUNDS2,631,067510FLEET MANAGEMENT95,476,315520PURCHASING2,631,067530INFORMATION TECHNOLOGIES67,954,141550OFFICE OF GENERAL COUNSEL12,118,298560SELF INSURANCE44,353,968570GROUP HEALTH100,767,209580INSURED PROGRAMS8,932,139590DEBT MANAGEMENT FUNDS184,636,9345A0PUBLIC WORKS50,466,878TOTAL INTERNAL SERVICE FUNDS16,436,360610GENERAL EMPLOYEES PENSION TRUST16,436,360610GENERAL EMPLOYEES PENSION TRUST16,436,360610GENERAL EMPLOYEES PENSION TRUST11,144,175TOTAL TRUST AND AGENCY FUNDS17,580,535COMPONENT UNITS2,500,000750OFFICE OF ECONOMIC DEVELOPMENT2,500,000TOTAL COMPONENT UNITS2,500,000		,
4F0       EQUESTRIAN CNT/NEFL EQUESTRIAN SOCIETY       465,508         4G0       SPORTS COMPLEX CAPITAL MAINT       8,642,764         4K0       CITY VENUES       89,283,477         TOTAL ENTERPRISE FUNDS       231,643,862         INTERNAL SERVICE FUNDS       231,643,862         INTERNAL SERVICE FUNDS       2631,067         510       FLEET MANAGEMENT       95,476,315         520       PURCHASING       2,631,067         530       INFORMATION TECHNOLOGIES       67,954,141         550       SELF INSURANCE       12,118,298         560       SELF INSURANCE       44,353,968         570       GROUP HEALTH       100,767,209         580       INSURED PROGRAMS       8,932,139         590       DEBT MANAGEMENT FUNDS       184,636,934         500       DEBT MANAGEMENT FUNDS       567,336,949         TRUST AND AGENCY FUNDS       16,436,360         610       GENERAL EMPLOYEES PENSION TRUST       2,500,000         750       OFFICE OF ECONOMIC DEVELOPMENT		
4K0 CITY VENUES89,283,477TOTAL ENTERPRISE FUNDS231,643,862INTERNAL SERVICE FUNDS95,476,315510 FLEET MANAGEMENT95,476,315520 PURCHASING2,631,067530 INFORMATION TECHNOLOGIES67,954,141550 OFFICE OF GENERAL COUNSEL12,118,298560 SELF INSURANCE44,353,968570 GROUP HEALTH100,767,209580 INSURED PROGRAMS8,932,139590 DEBT MANAGEMENT FUNDS184,636,9345A0 PUBLIC WORKS50,466,878TOTAL INTERNAL SERVICE FUNDS567,336,949TRUST AND AGENCY FUNDS16,436,360610 GENERAL EMPLOYEES PENSION TRUST16,436,360640 EXPENDABLE TRUST FUND11,144,175TOTAL TRUST AND AGENCY FUNDS17,580,535COMPONENT UNITS2,500,000750 OFFICE OF ECONOMIC DEVELOPMENT2,500,000TOTAL COMPONENT UNITS2,500,000	4F0 EQUESTRIAN CNT/NEFL EQUESTRIAN SOCIETY	
TOTAL ENTERPRISE FUNDS231,643,862INTERNAL SERVICE FUNDS95,476,315510FLEET MANAGEMENT520PURCHASING520PURCHASING530INFORMATION TECHNOLOGIES560SELF INSURANCE560SELF INSURANCE570GROUP HEALTH100,767,209580INSURED PROGRAMS590DEBT MANAGEMENT FUNDS590DEBT MANAGEMENT FUNDS591184,636,934503567,336,949TRUST AND AGENCY FUNDS16,436,360610GENERAL EMPLOYEES PENSION TRUST610GENERAL EMPLOYEES PENSION TRUST610GENERAL EMPLOYEES PENSION TRUST610GENERAL EMPLOYEES PENSION TRUST610GENERAL EMPLOYEES PENSION TRUST750OFFICE OF ECONOMIC DEVELOPMENT750OFFICE OF ECONOMIC DEVELOPMENT750OFFICE OF ECONOMIC DEVELOPMENT2,500,000TOTAL COMPONENT UNITS2,500,000	4G0 SPORTS COMPLEX CAPITAL MAINT	8,642,764
INTERNAL SERVICE FUNDS 510 FLEET MANAGEMENT 520 PURCHASING 520 PURCHASING 520 OFFICE OF GENERAL COUNSEL 530 INFORMATION TECHNOLOGIES 540 SELF INSURANCE 550 OFFICE OF GENERAL COUNSEL 550 OFFICE OF GENERAL COUNSEL 570 GROUP HEALTH 100,767,209 580 INSURED PROGRAMS 590 DEBT MANAGEMENT FUNDS 590 DEBT MANAGEME	4K0 CITY VENUES	89,283,477
510       FLEET MANAGEMENT       95,476,315         520       PURCHASING       2,631,067         530       INFORMATION TECHNOLOGIES       67,954,141         550       OFFICE OF GENERAL COUNSEL       12,118,298         560       SELF INSURANCE       44,353,968         570       GROUP HEALTH       100,767,209         580       INSURED PROGRAMS       8,932,139         590       DEBT MANAGEMENT FUNDS       184,636,934         5A0       PUBLIC WORKS       50,466,878         TOTAL INTERNAL SERVICE FUNDS       16,436,360         610       GENERAL EMPLOYEES PENSION TRUST       16,436,360         640       EXPENDABLE TRUST FUND       1,144,175         TOTAL TRUST AND AGENCY FUNDS       17,580,535         COMPONENT UNITS       750       0FFICE OF ECONOMIC DEVELOPMENT         750       OFFICE OF ECONOMIC DEVELOPMENT       2,500,000         TOTAL COMPONENT UNITS       2,500,000	TOTAL ENTERPRISE FUNDS	231,643,862
510       FLEET MANAGEMENT       95,476,315         520       PURCHASING       2,631,067         530       INFORMATION TECHNOLOGIES       67,954,141         550       OFFICE OF GENERAL COUNSEL       12,118,298         560       SELF INSURANCE       44,353,968         570       GROUP HEALTH       100,767,209         580       INSURED PROGRAMS       8,932,139         590       DEBT MANAGEMENT FUNDS       184,636,934         5A0       PUBLIC WORKS       50,466,878         TOTAL INTERNAL SERVICE FUNDS       16,436,360         610       GENERAL EMPLOYEES PENSION TRUST       16,436,360         640       EXPENDABLE TRUST FUND       1,144,175         TOTAL TRUST AND AGENCY FUNDS       17,580,535         COMPONENT UNITS       750       0FFICE OF ECONOMIC DEVELOPMENT         750       OFFICE OF ECONOMIC DEVELOPMENT       2,500,000         TOTAL COMPONENT UNITS       2,500,000	INTERNAL SERVICE FUNDS	
520       PURCHASING       2,631,067         530       INFORMATION TECHNOLOGIES       67,954,141         550       SELF INSURANCE       12,118,298         560       SELF INSURANCE       44,353,968         570       GROUP HEALTH       100,767,209         580       INSURED PROGRAMS       8,932,139         590       DEBT MANAGEMENT FUNDS       184,636,934         5A0       PUBLIC WORKS       50,466,878         TOTAL INTERNAL SERVICE FUNDS       567,336,949         TRUST AND AGENCY FUNDS       1,444,175         610       GENERAL EMPLOYEES PENSION TRUST       16,436,360         640       EXPENDABLE TRUST FUND       1,144,175         TOTAL TRUST AND AGENCY FUNDS       17,580,535         COMPONENT UNITS       2,500,000         750       OFFICE OF ECONOMIC DEVELOPMENT       2,500,000         TOTAL COMPONENT UNITS       2,500,000		95 476 315
550       OFFICE OF GENERAL COUNSEL       12,118,298         560       SELF INSURANCE       44,353,968         570       GROUP HEALTH       100,767,209         580       INSURED PROGRAMS       8,932,139         590       DEBT MANAGEMENT FUNDS       184,636,934         5A0       PUBLIC WORKS       50,466,878         TOTAL INTERNAL SERVICE FUNDS       567,336,949         TRUST AND AGENCY FUNDS       16,436,360         610       GENERAL EMPLOYEES PENSION TRUST       16,436,360         640       EXPENDABLE TRUST FUND       1,144,175         TOTAL TRUST AND AGENCY FUNDS       17,580,535         COMPONENT UNITS       2,500,000         TOTAL COMPONENT UNITS       2,500,000		
560       SELF INSURANCE       44,353,968         570       GROUP HEALTH       100,767,209         580       INSURED PROGRAMS       8,932,139         590       DEBT MANAGEMENT FUNDS       184,636,934         5A0       PUBLIC WORKS       50,466,878         TOTAL INTERNAL SERVICE FUNDS       567,336,949         TRUST AND AGENCY FUNDS       567,336,949         610       GENERAL EMPLOYEES PENSION TRUST       16,436,360         640       EXPENDABLE TRUST FUND       1,144,175         TOTAL TRUST AND AGENCY FUNDS       17,580,535         COMPONENT UNITS       2,500,000         TOTAL COMPONENT UNITS       2,500,000	530 INFORMATION TECHNOLOGIES	67,954,141
570       GROUP HEALTH       100,767,209         580       INSURED PROGRAMS       8,932,139         590       DEBT MANAGEMENT FUNDS       184,636,934         5A0       PUBLIC WORKS       50,466,878         TOTAL INTERNAL SERVICE FUNDS       567,336,949         TRUST AND AGENCY FUNDS       567,336,949         TRUST AND AGENCY FUNDS       16,436,360         610       GENERAL EMPLOYEES PENSION TRUST       16,436,360         640       EXPENDABLE TRUST FUND       1,144,175         TOTAL TRUST AND AGENCY FUNDS       17,580,535         COMPONENT UNITS       2,500,000         TOTAL COMPONENT UNITS       2,500,000		, ,
580       INSURED PROGRAMS       8,932,139         590       DEBT MANAGEMENT FUNDS       184,636,934         5A0       PUBLIC WORKS       50,466,878         TOTAL INTERNAL SERVICE FUNDS       567,336,949         TRUST AND AGENCY FUNDS       16,436,360         610       GENERAL EMPLOYEES PENSION TRUST       16,436,360         640       EXPENDABLE TRUST FUND       1,144,175         TOTAL TRUST AND AGENCY FUNDS       17,580,535         COMPONENT UNITS       2,500,000         TOTAL COMPONENT UNITS       2,500,000		
590         DEBT MANAGEMENT FUNDS         184,636,934           5A0         PUBLIC WORKS         50,466,878           TOTAL INTERNAL SERVICE FUNDS         567,336,949           TRUST AND AGENCY FUNDS         610         GENERAL EMPLOYEES PENSION TRUST         16,436,360           640         EXPENDABLE TRUST FUND         1,144,175         11,144,175           TOTAL TRUST AND AGENCY FUNDS         17,580,535         17,580,535           COMPONENT UNITS         2,500,000         2,500,000		
5A0 PUBLIC WORKS       50,466,878         TOTAL INTERNAL SERVICE FUNDS       567,336,949         TRUST AND AGENCY FUNDS       16,436,360         610 GENERAL EMPLOYEES PENSION TRUST       16,436,360         640 EXPENDABLE TRUST FUND       1,144,175         TOTAL TRUST AND AGENCY FUNDS       17,580,535         COMPONENT UNITS       2,500,000         TOTAL COMPONENT UNITS       2,500,000		
TOTAL INTERNAL SERVICE FUNDS567,336,949TRUST AND AGENCY FUNDS16,436,360610GENERAL EMPLOYEES PENSION TRUST16,436,360640EXPENDABLE TRUST FUND1,144,175TOTAL TRUST AND AGENCY FUNDS17,580,535COMPONENT UNITS2,500,000TOTAL COMPONENT UNITS2,500,000		, ,
TRUST AND AGENCY FUNDS         610       GENERAL EMPLOYEES PENSION TRUST         640       EXPENDABLE TRUST FUND         TOTAL TRUST AND AGENCY FUNDS       11,144,175         COMPONENT UNITS       17,580,535         COMPONENT UNITS       2,500,000         TOTAL COMPONENT UNITS       2,500,000	TOTAL INTERNAL SERVICE FUNDS	, ,
610       GENERAL EMPLOYEES PENSION TRUST       16,436,360         640       EXPENDABLE TRUST FUND       1,144,175         TOTAL TRUST AND AGENCY FUNDS       17,580,535         COMPONENT UNITS       2,500,000         TOTAL COMPONENT UNITS       2,500,000		
640         EXPENDABLE TRUST FUND         1,144,175           TOTAL TRUST AND AGENCY FUNDS         17,580,535           COMPONENT UNITS         2,500,000           TOTAL COMPONENT UNITS         2,500,000		40,400,000
TOTAL TRUST AND AGENCY FUNDS         17,580,535           COMPONENT UNITS         750 OFFICE OF ECONOMIC DEVELOPMENT         2,500,000           TOTAL COMPONENT UNITS         2,500,000         2,500,000		
COMPONENT UNITS         2,500,000           TOTAL COMPONENT UNITS         2,500,000		
750         OFFICE OF ECONOMIC DEVELOPMENT         2,500,000           TOTAL COMPONENT UNITS         2,500,000		
TOTAL COMPONENT UNITS 2,500,000		
	750 OFFICE OF ECONOMIC DEVELOPMENT	2,500,000
TOTAL FOR ALL GENERAL GOVERNMENT FUNDS 2,613,895,652	TOTAL COMPONENT UNITS	2,500,000
TOTAL FOR ALL GENERAL GOVERNMENT FUNDS 2,613,895,652		
	TOTAL FOR ALL GENERAL GOVERNMENT FUNDS	2,613,895,652

## COUNCIL AUDITOR'S OFFICE CITY OF JACKSONVILLE AND ITS INDEPENDENT AGENCIES BUDGET SUMMARY

		2018/19 NCIL APPROVED TAL AGENCY BUDGET
Jacksonville Aviation Authority		
Operations		104,165,667
Capital		42,242,802
Total Jacksonville Aviation Authority	\$	146,408,469
Jacksonville Port Authority		
Operations		70,619,581
Capital		123,615,548
Total Jacksonville Port Authority	\$	194,235,129
Police and Fire Pension Fund	\$	13,020,513
Business Improvement District	\$	1,488,034
Business improvement District	Ψ	1,100,031
Jacksonville Housing Finance Authority	\$	320,000
Jacksonville Transportation Authority		
Operations		135,290,930
Capital		64,696,392
Total Jacksonville Transportation Authority	\$	199,987,322
JEA		
Electric Operations		1,286,303,790
Electric Capital		334,588,000
Water & Sewer Operations		528,378,645
Water & Sewer Capital		248,461,000
District Energy System Operations		9,256,655
District Energy System Capital		5,108,000
Total JEA	\$	2,412,096,090
Total of City Independent Agencies	\$	2,967,555,557
Total of Jacksonville General Government Budget	\$	2,613,895,652
-		
Total Budget, General Government and		
Independent Agencies	\$	5,581,451,209

# 2019/2020 BUDGET TIMELINE OVERVIEW

# <u>2019</u>

January 1	<ul> <li>This is the effective date of property valuation.</li> <li>If a home under construction is not complete on this date, it is not taxed.</li> <li>Taxpayer must reside in home on this date to be eligible for homestead exemption.</li> </ul>
June 1	On or before June 1, the Property Appraiser submits their budget to the Department of Revenue (DOR) for the ensuing fiscal year beginning October 1.
July 1	Property Appraiser certifies to taxing authorities the preliminary valuation totals, via the top portion of forms DR-420 Certification of Taxable Value, for computation of the proposed budget.
July 15	On or before July 15, the DOR shall notify the Property Appraiser and the Board of County Commissioners of its tentative budget amendments and changes to the Property Appraiser's budget.
July 15	Ordinance Code Section 106.201 requires the Mayor to submit the annual budget proposal no later than July 15.
August 4	<ul> <li>Within 35 days of the Property Appraiser certification, City completes and files form DR-420 (Certification of Taxable Value) with the following information:</li> <li>Proposed millage rate</li> <li>Current year rolled-back rate pursuant to Florida Statute (F.S.) 200.065</li> <li>Date, time and place of the tentative budget hearing</li> </ul>
August 8-9	Approximate first week of budget hearings based on prior years' schedules.
August 15	Prior to August 15, the Property Appraiser and the Board of County Commissioners may submit additional information to the DOR regarding the Property Appraiser Budget.
	On or before August 15, the DOR shall make its final budget amendments to the Property Appraiser budget and shall provide notice thereof to the Property Appraiser and the Board of County Commissioners.
August 15-16	Approximate second week of budget hearings based on prior years' schedules.
August 21-23	Approximate third week of budget hearings based on prior years' schedules.
August 24	Within 55 days of the Property Appraiser certification, the Notice of Proposed Property Taxes (TRIM Notice) is mailed out pursuant to F.S. 200.065.

## 2019/2020 BUDGET TIMELINE OVERVIEW

- September 10 Within 65 to 80 days of the Property Appraiser certification, usually the first Council meeting in September, hold a public hearing and adopt a tentative millage and tentative budget.
- September 21 Within 15 days of the tentative budget hearing, advertise the intent to adopt a final millage and budget pursuant to F.S. 200.065.
- September 24 Within 2 to 5 days of the advertisement, usually the second Council meeting in September, hold a public hearing and adopt the final millage and budget.
- September 27 Within 3 days after the final hearing, the City sends the ordinance adopting the final millage to the Property Appraiser, the Tax Collector and the DOR.
- October 1 Fiscal year that is funded by this ad valorem tax cycle begins.
- October Property Appraiser informs taxing authority of final adjusted tax roll via top portion of forms DR-422 Certification of Final Taxable Value.
- October Within 30 days of passage, the City/Finance Department sends certified copies of the Millage Levy Ordinance and the Annual Budget Ordinance and other required documents and forms to the DOR, Tax Collector and the Property Appraiser.
- October Within 30 days of passage, the City sends TRIM compliance package to the DOR including form DR-487, Certification of Compliance. The following is included in the package:
  - Certification of Taxable Value, Forms DR-420
  - Legislation adopting the millage and the budget
  - Entire newspaper pages for all advertisements
  - Proof of publication from the newspaper for all advertisements
  - Certification of Final Taxable Value, Forms DR-422

November	Tax bills are sent out. Pursuant to Statutes, discounts for early payment are:		
	4 percent - November	3 percent - December	
	2 percent - January	1 percent - February	

# December Council Auditor staff calculates the required tax increment contributions based on the Property Appraiser's final certification. Contributions must be made by January 1.

# 2019/2020 BUDGET TIMELINE OVERVIEW

## <u>2020</u>

March 31 Taxes are due without any discount or penalty.

August Errors and Insolvencies for the 2018 tax roll are certified, including the total discounts granted. The Tax Collector sends a recapitulation (form 502) to the DOR.

# When Complete

Notice of Tax Impact of the Value Adjustment Board is published in the Times-Union. The Council Secretary sends an affidavit from the Times-Union and newspaper clippings to DOR.