

# LEGISLATIVE FACT SHEET

DATE: 01/05/17

BT or RC No: BT16-128  
(Administration & City Council Bills)

SPONSOR: Finance and Administration / Accounting  
(Department/Division/Agency/Council Member)

Contact for all inquiries and presentation: Finance / JFRD

Provide Name: Kevin Stork / Kurtis Wilson

Contact Number: 630-2955 / 630-7873

Email Address: [kstork@coj.net](mailto:kstork@coj.net) / [krwilson@coj.net](mailto:krwilson@coj.net)

PURPOSE: White Paper (Explain Why this legislation is necessary? Provide; Who, What, When, Where, How and the Impact.) Council Research will complete this form for Council introduced legislation and the Administration is responsible for all other legislation. (Minimum of 350 words - Maximum of 1 page.)

Transfer available budget capacity from JSO to JFRD within the General Fund - GSD to cover departmental over budget condition in JFRD as of 9/30/16. Transfer requested by the Accounting Division for the reason(s) listed below.

Accounting Division: By Governmental Accounting Standards, the City must present a budget to actual comparison for the general fund in the City's Comprehensive Annual Financial Report (CAFR). The City's present's this schedule as part of Required Supplementary Information (RSI) in the CAFR. This schedule presents by Department, the Original Budget including encumbrances carryforwards, Final Budget (includes Original Budget and any adjustments throughout the fiscal year), Actual Expenditures, Outstanding Encumbrances, and columns for Budgetary Actuals (Actual Expenditures plus Outstanding Encumbrances), and the Variance between Budgetary Actuals with Final Budget- Positive or Negative.

In preparing the CAFR, the Accounting Division noted that the Fire Rescue Department was significantly over budget in the General Fund due to its overtime. It is proper and a recommended best practice by the Government Finance Officers Association (GFOA) to do a final amended budget to include correcting the over budget condition applicable to the fiscal year, even if the correction takes place after the close of the fiscal year. This legislation is requested to accomplish that and can be accomplished by City Council within the timeframe of the on-going CAFR preparation and independent financial audit.

APPROPRIATION: Total Amount Appropriated \$2,350,000.00 as follows:

List the source name and provide Object and Subobject Numbers for each category listed below:

(Name of Fund as it will appear in title of legislation)

|   |                          |                        |
|---|--------------------------|------------------------|
| Name of Federal Funding Source(s)               | From: _____              | Amount: _____          |
|   | To: _____                | Amount: _____          |
| Name of State Funding Source(s):                | From: _____              | Amount: _____          |
|   | To: _____                | Amount: _____          |
| Name of City of Jacksonville Funding Source(s): | From: JSO - Salary line  | Amount: \$2,350,000.00 |
|   | To: JFRD - Overtime line | Amount: \$2,350,000.00 |
| Name of In-Kind Contribution(s):                | From: _____              | Amount: _____          |
|   | To: _____                | Amount: _____          |
| Name & Number of Bond Account(s):               | From: _____              | Amount: _____          |
|   | To: _____                | Amount: _____          |

**PLAIN LANGUAGE OF APPROPRIATION / FINANCIAL IMPACT / OTHER:**

Explain: Where are the funds coming from, going to, how will the funds be used? Does the funding require a match? Is the funding for a specific time frame? Will there be an ongoing maintenance? ... and staffing obligation? Per Chapters 122 & 106 regarding funding of anticipated post-construction operation costs.

(Minimum of 350 words - Maximum of 1 page.)

Budgetary authority is being moved from JSO to JFRD at year end to cover an approx \$2.3 million over budget condition in the JFRD general fund department level budget. Opertions for FY16 are done this is just a clean up item that the Accounting Division needs based on their reason above.

**ACTION ITEMS:** Purpose / Check List. If "Yes" please provide detail by attaching justification, and code provisions for each.

**ACTION ITEMS:**

Emergency?  Yes  No

Justification of Emergency: If yes, explanation must include detailed nature of emergency.

Federal or State Mandate?  Yes  No

Explanation: If yes, explanation must include detailed nature of mandate including Statute or Provision.

Fiscal Year Carryover?

Note: If yes, note must include explanation of all-year subfund carryover language.

CIP Amendment?

Attachment: If yes, attach appropriate CIP form(s). Include justification for mid-year amendment.

Contract / Agreement Approval?

Attachment & Explanation: If yes, attach the Contract / Agreement and name of Department (and contact name) that will provide oversight. Indicate if negotiations are on-going and with whom. Has OGC reviewed / drafted?

Related RC/BT?

Attachment: If yes, attach appropriate RC/BT form(s).

Waiver of Code?

Code Reference: If yes, identify code section(s) in box below and provide detailed explanation (including impacts) within white paper.

Code Exception?

Code Reference: If yes, identify code in box below and provide detailed explanation (including impacts) within white paper.

Related Enacted Ordinances?

Code Reference: If yes, identify related code section(s) and ordinance reference number in the box below and provide detailed explanation and any changes necessary within white paper.

**ACTION ITEMS CONTINUED: Purpose / Check List. If "Yes" please provide detail by attaching justification, and code provisions for each.**

**ACTION ITEMS:**

|                        |                          |                                     |
|------------------------|--------------------------|-------------------------------------|
|                        | <b>Yes</b>               | <b>No</b>                           |
| Continuation of Grant? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Explanation: How will the funds be used? Does the funding require a match? Is the funding for a specific time frame and/or multi-year? If multi-year, note year of grant? Are there long-term implications for the General Fund?

|                                 |                          |                                     |
|---------------------------------|--------------------------|-------------------------------------|
| Surplus Property Certification? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Reporting Requirements?         | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Attachment: If yes, attach appropriate form(s).

Explanation: List agencies (including City Council / Auditor) to receive reports and frequency of reports, including when reports are due. Provide Department (include contact name and telephone number) responsible for generating

Division Chief: Kevin Altshuler, Comptroller  
(signature)

Date: 1/5/2017

Prepared By: [Signature]  
(signature)

Date: 1/5/2017

**ADMINISTRATIVE TRANSMITTAL**

To: MBRC, c/o Roselyn Chall, Budget Office, St. James Suite 325

Thru: Michael Weinstein, CFO, Director of Finance and Administration  
(Name, Job Title, Department)  
Phone: \_\_\_\_\_ E-mail: \_\_\_\_\_

From: Kevin Stork, Comptroller  
Initiating Department Representative (Name, Job Title, Department)  
Phone: 630-2955 E-mail: kstork@coj.net

Primary Contact: Kevin Stork / Kurtis Wilson  
(Name, Job Title, Department)  
Phone: 630-2955/630-7873 E-mail: kstork@coj.net / krwilson@coj.net

CC: Allison Korman Shelton, Director of Intergovernmental Affairs, Office of the Mayor  
904-630-1825 E-mail: akshelton@coj.net

**COUNCIL MEMBER / INDEPENDENT AGENCY / CONSTITUTIONAL OFFICER TRANSMITTAL**

To: Peggy Sidman, Office of General Counsel, St. James Suite 480  
Phone: 904-630-4647 E-mail: psidman@coj.net

From: \_\_\_\_\_  
Initiating Council Member / Independent Agency / Constitutional Officer  
Phone: \_\_\_\_\_ E-mail: \_\_\_\_\_

Primary Contact: \_\_\_\_\_  
(Name, Job Title, Department)  
Phone: \_\_\_\_\_ E-mail: \_\_\_\_\_

CC: Allison Korman Shelton, Director of Intergovernmental Affairs, Office of the Mayor  
904-630-1825 E-mail: akshelton@coj.net

Legislation from Independent Agencies requires a resolution from the Independent Agency Board approving the legislation.

Independent Agency Action Item:    Yes    No

Boards Action / Resolution?            Attachment: If yes, attach appropriate documentation. If no, when is board action scheduled?

**FACT SHEET IS REQUIRED BEFORE LEGISLATION IS INTRODUCED**