

**CITY COUNCIL RESEARCH DIVISION
LEGISLATIVE SUMMARY**



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Bill Type and Number: Ordinance 2020-0592

Introducer/Sponsor(s): Council President, per Ordinance 2011-724-E

Date of Introduction: September 22, 2020

Committee(s) of Reference: F

Date of Analysis: September 22, 2020

Type of Action: Approval of special district budget

Bill Summary: This bill approves the Isle of Palms Dependent Special District FY 2020/2021 budget. Florida Statutes provide that the City Council may create dependent special districts for the purpose of delivering essential services to specific areas within the City, financed by the property owners who benefit. The City of Jacksonville established the Isle of Palms Dependent Special District per Ordinance 2011-724-E and section 189.02, Florida Statutes, a dependent special district for the purpose of dredging the Isle of Palms canal system. The full amended budget is attached to the legislation as Exhibit 1. Total lines are as follows:

- **Total Revenues:** \$497,600.00
- **Total Sources of Funds:** \$2,356,100.00
- **Total Expenditures and Reserves:** \$2,256,100.00

Background Information: The District submitted its proposed FY 2020/2021 budget, which was approved by the City Council in Ordinance 2020-217-E, that set the non-ad valorem assessment per parcel at \$950.00. On September 9, 2020, the District adopted Resolution 20-03 which increased the non-ad valorem assessment to be levied on property from \$950.00 per parcel to \$1,000.00 per parcel, and the District adopted a modified FY 2020/2021 budget through Resolution 20-03. The Isle of Palms Special District submitted the amended FY 2020/2021 budget to the City Council for approval pursuant to Ordinance 2011-724-E.

Policy Impact Area: Isle of Palms Dependent Special District budget

Fiscal Impact: No direct financial impacts anticipated

Analyst: Baltiero