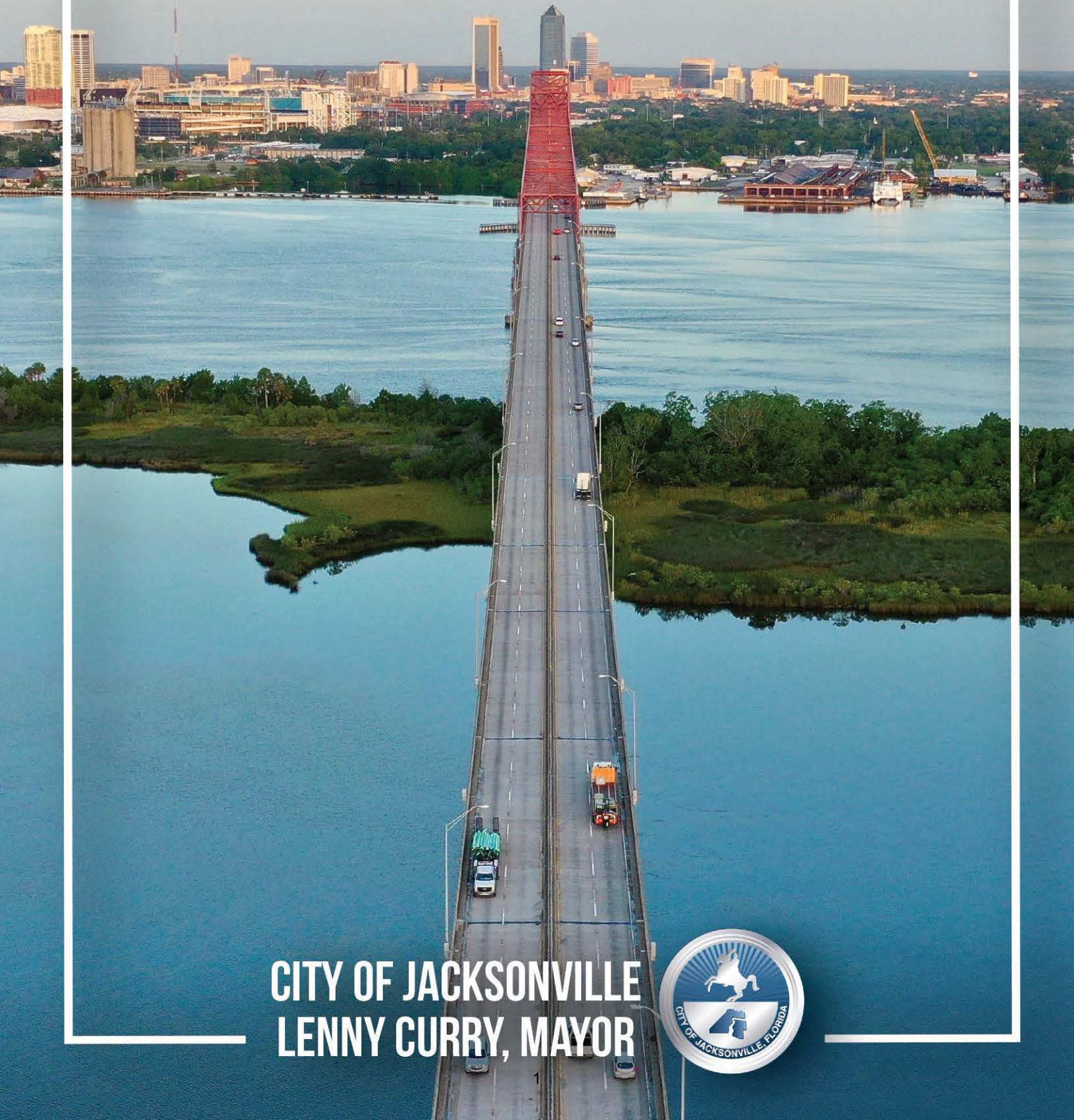


ADOPTED ANNUAL BUDGET FISCAL YEAR 2022-2023



**CITY OF JACKSONVILLE
LENNY CURRY, MAYOR**



CONSOLIDATED CITY - COUNTY
Duval County
City of Jacksonville, Florida
Annual Budget

FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2023

Lenny Curry
MAYOR

Brian Hughes
CHIEF ADMINISTRATIVE OFFICER

Patrick "Joey" Greive
CHIEF FINANCIAL OFFICER

CITY COUNCIL MEMBERS

Terrance Freeman, President
Group 1 At-Large

Joyce Morgan, District 1
Al Ferraro, District 2
Aaron L. Bowman, District 3
Kevin Carrico, District 4
LeAnna Cumber, District 5
Michael Boylan, District 6
Reggie Gaffney, District 7
Ju'Coby Pittman, District 8
Tyrona Clark-Murray, District 9
Brenda Priestly Jackson, District 10
Danny Becton, District 11
Randy White, District 12
Rory Diamond, District 13
Randy DeFoor, District 14

Ronald B. Salem, Group 2 At-Large
Nick Howland, Group 3 At-Large
Matt Carlucci, Group 4 At-Large
Samuel Newby, Group 5 At-Large

BUDGET OFFICE

Angela Moyer..... Budget Officer
Jessi Xia.....Assistant Budget Officer
Christy Wallace.....Budget Systems Administrator
Kathleen Collins.....Capital Improvement Plan Administrator
Jessica Fields.....Management and Budget Analyst Principal
Deborah LeCount.....Budget Analyst Senior
Andrew Clark.....Management and Budget Analyst
Hieu Nguyen.....Management and Budget Analyst

CONTACT INFORMATION

Mailing Address: 117 West Duval Street, Suite 325
Jacksonville, Florida 32202

Phone: (904) 255-5288

Email: BUDGET@coj.net

Budget Office Website: www.coj.net/departments/finance/budget.aspx

Webiste includes a searchable PDF of this document

TABLE OF CONTENTS

* Page numbers on the hardcopy document have been adjusted to match pdf page number on the electronic copy. This accounts for the page numbers on the cover, preface and table of contents.

PREFACE

INTRODUCTION

Mayor's Message -----	11
Council President's Message -----	12
Distinguished Budget Presentation Award -----	13
Council Districts -----	14
Organizational Chart – City of Jacksonville / Duval County -----	15
Priorities and Strategic Planning -----	16
Performance Measures -----	17
Department Structure, Functions and Highlights	
Advisory Boards and Commissions -----	26
City Council -----	28
Clerk of the Court -----	32
Courts -----	33
Downtown Investment Authority -----	36
Employee Services -----	39
Executive Office of the Mayor -----	42
Finance and Administration -----	45
Fire and Rescue -----	52
Health Administrator -----	57
Jacksonville Human Rights Commission -----	59
Jacksonville Sheriff's Office -----	61
Kids Hope Alliance -----	64
Medical Examiner -----	66
Military Affairs and Veterans -----	67
Neighborhoods -----	68
Office of Economic Development -----	75
Office of Ethics -----	77
Office of General Counsel -----	79
Office of State's Attorney -----	82
Office of the Inspector General -----	83
Parks, Recreation and Community Services -----	84
Planning and Development -----	90
Property Appraiser -----	95
Public Defender's -----	100
Public Library -----	101
Public Works -----	103
Supervisor of Elections -----	107
Tax Collector -----	109
City Profile -----	112
History -----	113
Form of Government -----	118
Fact Sheet -----	119
2022-2023 Budget Highlights -----	120
Future Fiscal Challenges and Resolutions -----	121
The Annual Budget -----	124
Budgetary Entity -----	124
Financial Policies -----	125
Conformity with Generally Accepted Accounting Principles -----	130
Major City Revenues -----	132
Budget Revision Procedures -----	141
Budget Process -----	143
Budget Calendar -----	146
Annual Budget Bills -----	147

INTRODUCTION (Continued)

Financial Condition -----	148
Statement of Revenues, Expenditures, and Changes in Fund Balances -----	149
Net City Budget-----	150
Comparative Net City Budget-----	152
Comparative Net Consolidated Budget-----	153
Interfund Contributions -----	156
Historical City Budget-----	158
Summary of Budgets-----	161
Budgeted Revenue, Expenditures and Reserves-----	165
Schedule of Appropriations by Department -----	169
Summary of Employee Cap by Subfund -----	176
Personnel Distribution by Department -----	177
Part-Time Hour Distribution by Department -----	178
Personnel Distribution by Employee Type-----	179
Public Safety vs. Non Public Safety Staffing-----	180
Anticipated Grants-----	181
Schedule of Continuation Grants / Programs With No City Match -----	182
Schedule of Continuation Grants / Programs With A City Match -----	186
Schedule of F.I.N.D Grants and Required City Match-----	187
Debt Management Policies and Plans-----	188
Annual Continuing Disclosure Supplement-----	190
I. Special Revenue Covenant Pledge-----	191
II. Excise Taxes Revenue Pledge -----	196
III. Local Government Sales Tax Revenue Pledge-----	197
IV. Capital Improvement Revenue Pledge-----	200
V. Transportation Sales Tax Revenue Pledge -----	202
VI. Better Jacksonville Infrastructure Sales Tax Revenue Pledge-----	205
VII. Capital Projects Revenue Pledge -----	208
Debt Affordability Study -----	209
Current Debt Position -----	210
Market Perception-----	213
Projected Impact of Already Authorized Borrowing-----	216
Comparison to Industry Standards-----	218
Projected Impact of Changes Related to Fiscal Year 2022-2023 5-Year CIP-----	226

GENERAL FUND

Summary of Subfunds and Graphs-----	271
00111 General Fund – General Services District	
Subfund Page -----	273
Employee Cap by Department -----	274
Schedule of Revenues -----	275
Various Revenue Detail-----	276
Schedule of Expenditures -----	277
Schedule of Non-Departmental Expenditures -----	278
Department Budgets	
Advisory Boards and Commissions -----	281
City Council-----	283
Corrections -----	285
Courts-----	287
Downtown Investment Authority-----	289
Employee Services -----	291
Executive Office of the Mayor-----	293
Executive Office of the Sheriff -----	295
Finance and Administration -----	297
Fire and Rescue-----	299
Health Administrator-----	303
Investigations and Homeland Security-----	305
Jacksonville Human Rights Commission-----	307

GENERAL FUND (continued)

Medical Examiner-----	309
Military Affairs and Veterans -----	311
Neighborhoods -----	313
Office of Economic Development -----	315
Office of Ethics -----	317
Office of General Counsel -----	319
Office of State’s Attorney-----	321
Office of the Inspector General-----	323
Parks, Recreation and Community Services-----	325
Patrol and Enforcement -----	329
Personnel and Professional Standards-----	331
Planning and Development-----	333
Police Services -----	335
Public Defender’s -----	337
Public Library -----	339
Public Works -----	341
Supervisor of Elections -----	343
00112 Mosquito Control - State 1 -----	345
00113 Special Events – General Fund -----	347
00119 Emergency Reserve-----	349
00191 Property Appraiser-----	351
00192 Clerk of the Court -----	353
00193 Tax Collector -----	355

SPECIAL REVENUE FUNDS

Summary of Subfunds and Graphs-----	359
10101 Concurrency Management System -----	363
10103 Fair Share Sector Area Transportation Improvement -----	365
10201 Air Pollution Tag Fee -----	367
10301 Tourist Development Council -----	369
10304 Tourist Development Special Revenue -----	371
10401 Streets and Highways 5 Year Road Program -----	373
10402 Local Option Half Cent Transportation -----	375
10403 Local Option Gas Tax -----	377
10404 5-Cent Local Option Gas Tax -----	379
10405 9 th Cent Local Option Gas Tax -----	381
10701 9-1-1 Emergency User Fee -----	383
10801 Downtown Northbank CRA Trust -----	385
10802 Downtown Southbank CRA Trust -----	387
10803 Jacksonville Beach Tax Increment -----	389
10804 Jacksonville International Airport CRA Trust -----	391
10805 King Soutel Crossing CRA Trust -----	393
10806 Arlington CRA Trust -----	395
10901 Kids Hope Alliance Fund -----	397
10904 Kids Hope Alliance Trust Fund -----	401
10905 Youth Travel Trust – KHA -----	403
11001 Better Jacksonville Trust Fund BJP -----	405
11301 Huguenot Park -----	407
11302 Kathryn A. Hanna Park Improvement -----	409
11306 Florida Boater Improvement Program-----	411
11307 Park Maintenance and Improvements -----	413
11308 Cecil Field Commerce Center -----	415
11312 Cecil Commerce Center -----	417
11404 Beach Erosion – Local -----	419
11501 Animal Care and Protective Services Programs -----	421
11507 Driver Education Safety Trust -----	423
11509 General Governmental Activities -----	425
11518 Jacksonville Veterans Memorial Trust -----	427

SPECIAL REVENUE FUNDS (Continued)

11526 General Trust and Agency Carryforward Council Appropriated -----	429
11528 General Trust and Agency -----	431
11532 Art In Public Places Trust -----	433
15104 Building Inspection -----	435
15106 Veterinary Services -----	439
15107 Library Conference Facility Trust -----	441
15202 Court Cost Courthouse Trust -----	443
15203 Recording Fees Technology -----	445
15204 Duval County Teen Court Programs Trust -----	447
15213 Court Costs \$65 Fee F.S 939.185 -----	449
15302 Hazardous Waste Programs SQG -----	451
15304 Tree Protection and Related Expenditures -----	453

ENTERPRISE FUNDS

Summary of Subfunds and Graphs-----	457
41102 Public Parking -----	459
42101 Motor Vehicle Inspection -----	463
43101 Solid Waste Disposal -----	465
43102 Contamination Assessment -----	469
43103 Landfill Closure -----	471
43105 Solid Waste General Capital Projects -----	473
43301 Solid Waste Facilities Mitigation -----	475
43302 Solid Waste Class III Mitigation-----	477
43303 Solid Waste Facilities Mitigation Projects -----	479
44101 Stormwater Services -----	481
44102 Stormwater Services - Capital Projects -----	483
45102 Equestrian Center – NFES Horse -----	485
46101 Sports Complex CIP -----	487
47101 City Venues – City -----	489
47102 City Venues – ASM -----	491
47103 Capital Projects – City Venues Surcharge -----	493
47105 City Venues – Debt Service -----	495

INTERNAL SERVICE FUNDS

Summary of Subfunds and Graphs-----	499
51101 Motor Pool -----	501
51102 Motor Pool - Vehicle Replacement -----	503
51103 Motor Pool – Direct Replacement -----	505
52101 Copy Center -----	507
53101 Information Technologies -----	509
53102 Radio Communication -----	511
53104 Technology Equipment Refresh -----	513
53105 Radio Equipment Refresh-----	515
53106 IT System Development Fund -----	517
54101 Public Building Allocations -----	519
55101 Office of General Counsel -----	521
56101 Self Insurance -----	523
56201 Group Health -----	525
56301 Insured Programs -----	527
57101 Debt Management Fund -----	529

OTHER SUBFUNDS

Summary of Subfunds and Graphs-----	533
Capital Project Funds	
32102 General Capital Projects -----	535

OTHER SUBFUNDS (Continued)

32124 2023 Authorized Capital Projects -----	537
Other Funds	
05102 Art in Public Places Permanent Fund -----	539
65101 General Employees Pension Trust -----	541
65103 Correctional Officers Pension Trust -----	543

CAPITAL PROJECTS

Five-Year Capital Improvement Plan	
Introduction -----	547
Process -----	547
Capital Projects Operating Impact-----	549
Adopted Five-Year Capital Improvement Plan -----	549
FY 2022-2023 Debt Management Fund Schedule-----	550
General Government Capital Improvement Projects -----	551
Stormwater Capital Improvement Projects-----	560
Solid Waste Capital Improvement Projects -----	561
FY 2022-2023 Capital Project Funding-----	562
Recurring Annual Capital Maintenance -----	562
FY 2022-2023 Adopted Budget by Project-----	562
General Government Capital Improvement Projects -----	563
Stormwater Capital Improvement Projects-----	569
Solid Waste Capital Improvement Projects -----	570
IT System Development Program -----	571
FY 2023-2027 IT System Development Projects by Funding Source -----	572
FY 2023-2027 IT Project Detail Sheets -----	573

APPENDIX

Assessed and Estimated Actual Values of Taxable Property-----	593
Property Tax Rates – All Overlapping Governments-----	594
Construction Activity -----	595
Civilian Labor Force, Employment, and Unemployment -----	595
Value of Building Permits Issued-----	596
Demographic Information -----	597
Glossary-----	599

INTRODUCTION



Dear Citizens:

It was an honor to present my final budget as the Mayor of Jacksonville. During my two terms in office, my administration has laid a strong fiscal foundation for our city. This budget, passed in collaboration with my colleagues on the City Council, will continue to build on that for years to come. One of the many privileges of serving as Mayor of our great city is the opportunity to support the needs of our citizens through a balanced budget and clear priorities. My steadfast commitment to the taxpayers of our community is reflected in this year's budget and we remain committed to investing in our city in the most fiscally responsible way.

We've made significant gains of which to be proud. In fact, we've never had stronger finances than we do now. It still holds true that budgets are all about priorities. To say that we've made incredible progress would be an understatement, and I want to make it clear that City Council, the community, and citizens of Jacksonville, have created this success and a better Jacksonville.

This year, I am continuing my historic investment in the Capital Improvement Plan budget, referred to as the CIP. The CIP is set to meet all targets for the next fiscal year, and beyond. This investment and planning will once again set the stage for the next administration to continue Jacksonville's success. For the second year in a row, the CIP has nearly half a billion dollars in first year investments, made possible by our taxpayers, wise financial planning from my team, and record growth in Duval County.

This budget keeps promises made to our community and does so in a fiscally responsible way. With no property tax increases, continued maintenance of reserves, the paydown of municipal debts and contingencies, we are ensuring that Jacksonville stands ready.

In 2021-2022 we successfully managed uncharted territory due to a global pandemic and challenging economic conditions. This forced many other city governments to declare financial emergencies. But here in Jacksonville, we not only survived, but thrived. We found new and efficient ways to invest in our city, and perhaps most important; we stood together for ONE Jacksonville.

This would not have been possible without our city employees. The men and women, who despite the significant hardships and uncertainties of the past few years, kept this City running, designed and administered pandemic recovery programs which boosted the local economy faster than most, and set us up for the successes we can build upon today.

I am grateful to have had this chance to serve as your mayor, and I want to thank the people of Jacksonville. Thank you for your resilience, your indomitable spirit, and your continued strength in the face of adversity. A city is only as strong as the people who live there, and we are a city that is finally beginning to realize its tremendous potential because of you—the people of Jacksonville.

Regards,


Lenny Curry
Mayor





Terrance Freeman
City Council President
At-Large, Group 1
E-Mail: TFreeman@coj.net

117 West Duval Street
City Hall, Suite 425
Jacksonville, Florida 32202
Office (904) 255-5215

OFFICE OF THE CITY COUNCIL

Dear Citizens of Jacksonville,

As the new fiscal year begins, this adopted budget reflects the priorities to lead us to a prosperous, sustainable, and forward-thinking growing economy. The fiscal year 2022-2023 invests in our neighborhoods to ensure we remain a desirable community to live, work and raise our family.

I am proud to report that this budget focuses on the diversity of our community and its varying needs while investing in the public services we provide every day to protect the health and safety of all its citizens.

While we face economic uncertainty, my colleagues and I worked tirelessly over the summer to ensure we approved this balanced budget and elevate our community. I am proud of the collaborative nature of the budget process and the teamwork that was displayed among all the people who played a role in the process.

This budget totaling \$1.55 billion lowered the millage rate while making significant gains in a thriving financial position and building reserve funding for the future. While remaining focused on our priorities, this budget invests in public safety, downtown development, libraries, parks, and our youth. In addition, this budget invests an unprecedented amount of funding in its Capital Improvement Plan (CIP). The CIP funds more than \$500 million in this fiscal year to renovation or relocate 7 fire stations and the addition of a new fire station, adds millions to funding resiliency, increased funding for roadway resurfacing and sidewalk improvements, an additional \$50 million directed toward park improvements across the county and funding to invest in improving our downtown core.

As we embark on this year, the Jacksonville City Council remains focused on prioritizing public safety and investments in law enforcement, working to build a truly vibrant Downtown for our city, fulfilling the promises of consolidation and working to provide needed infrastructure and drainage repair while building the next generation of Jacksonville leaders. In addition, the creation of the Special Committee on Critical Quality of Life Issues begins its work to address three issues that continue to plague us as a community: access to healthcare, affordable housing and homelessness and workforce development.

On behalf of the City Council colleagues, thank you for allowing us to serve you.

Sincerely,

Terrance E. Freeman, President
Jacksonville City Council



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Jacksonville
Florida**

For the Fiscal Year Beginning

October 01, 2021

Christopher P. Morill

Executive Director

DISTINGUISHED BUDGET PRESENTATION AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Jacksonville, Florida for its annual budget for the fiscal year beginning October 1, 2021. The City has received this honor for the past thirty-six years.

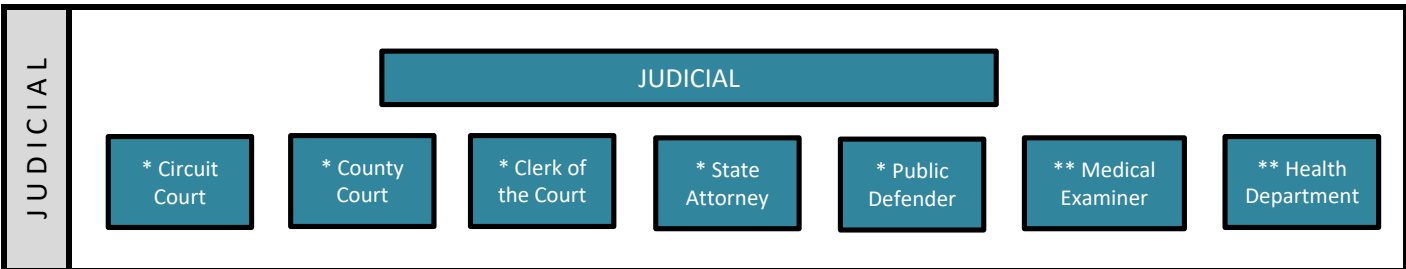
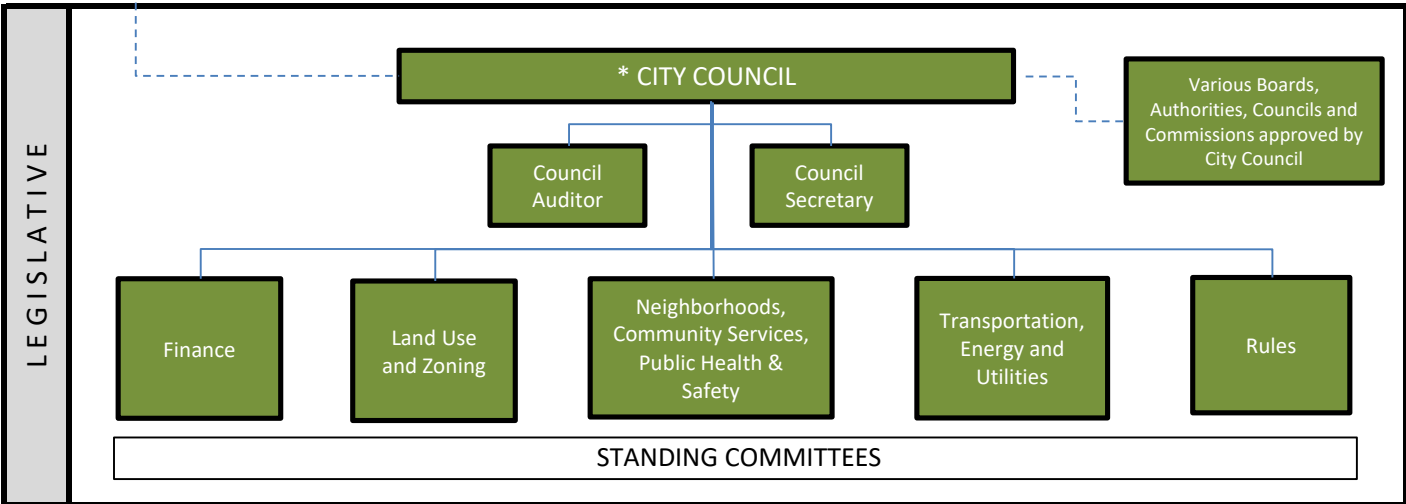
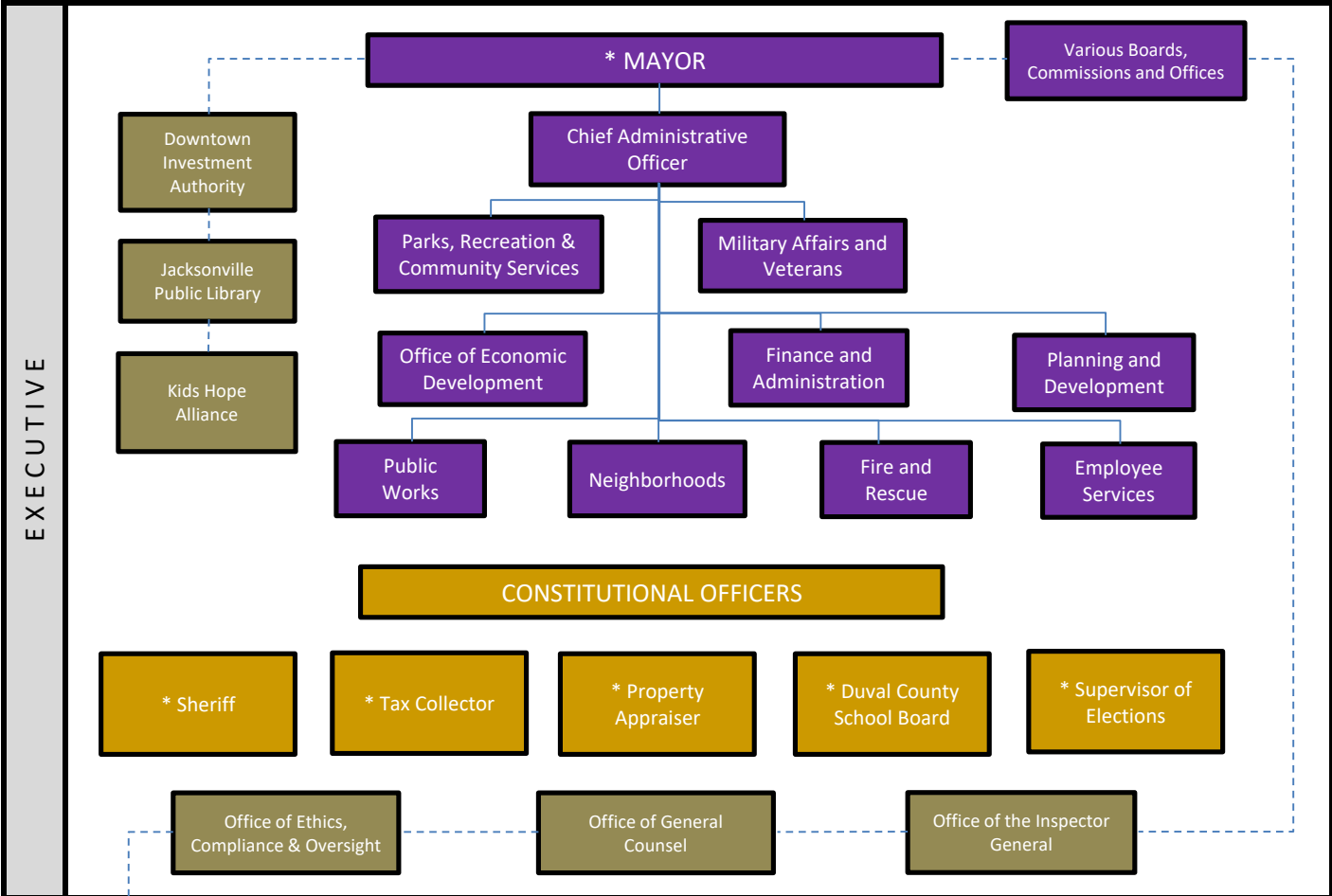
In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Due to State and Federal ADA requirements a scanned copy the award is not presented here but is available upon request.

COUNCIL DISTRICTS

Due to State and Federal ADA requirements the Council district maps are not presented here but are available online at <https://www.coj.net/city-council/council-district-maps>



* Elected Official

** Appointed by the Governor

PRIORITIES AND STRATEGIC PLANNING

The Mayor and the City Council both have their priorities and a strategic planning process. The Mayor's Priorities provide the framework for the City's strategic goals. These broadly defined areas guide Departmental operations and spending, the development of the budget, and long-term planning such as the City's capital improvement plan.

The City Council has codified its process in the City's municipal code in section 106.110 titled City Council Strategic Plan, which states;

Annually, on or before November 1, the Council shall review and update the City Council Strategic Plan and adopt the Strategic Plan by means of a Resolution. The Council President shall coordinate the meetings of Council to deliberate and discuss the strategic plan. A final Resolution shall be forwarded to the Administration to be considered as Council budget priorities.

Most of the time the Executive and Legislative priorities overlap, and a budget is proposed that incorporates both. In the event there are significant differences in the priorities and/or the funding allotted to priorities within the budget proposed by the Mayor, the City Council has the opportunity to discuss and amend the budget as it goes through Finance Committee budget hearings.

City Council Strategic Plan Initiatives – Resolution 2021-893-A

Fiscal Year 2022-2023 Goals

- Provide \$200,000 for workforce industrial training.
- Improve neighborhood small business corridors.
- Implement meaningful, placemaking public art for each of the 14 Council Districts.
- Support streamlining and increase funding, fair practices, and funding floor for the Public Service Grant Council, expanding criteria for diversity initiatives and community grants accountability.
- Resume recycling collections.
- Facilitate a community conversation to develop a roadmap and funding plan to be completed by July 2022 for removal, relocation, remaining, or renaming of all confederate monuments on city property.

Three Year Goals

- Increase grants for roadway/neighborhood beautification, blight reduction, and tree corridors.
- Work with the Administration to review and establish policies and procedures within Public Works Department and the Solid Waste Division that address; workforce lessons, distance to landfill, recycling program, and population growth.
- Appropriate \$1,000,000 to safety and crime reduction/neighborhood pilot project in New Town, Eastside, Durkeeville, Arlington, and Justina.
- Create spaces within our parks that improve quality of life throughout the city, including state of the art equipment.
- Appropriate dedicated funding to development of downtown riverfront parks.
- Focus efforts on after school and summer programming.

Five Year Goals

- Continue the septic tank phase out initiative.
- Reduce the infant mortality rate.
- Continue the effort to provide primary healthcare to the working poor.
- Work with the appropriate entities to keep trains from blocking entryways to businesses and essential roadways for lengths of time.
- Work with local and national organizations to reduce the homeless populations by 50% over the next five years.

Mayor's Priorities

- **Public Safety**
Improving public safety is a top priority for Mayor Curry. Since his election, he has consistently demonstrated this commitment by working closely with law enforcement officials and communities to support efforts to improve the safety of citizens. Efforts include the restoring cuts to law enforcement personnel, reinstating the Community Service Officer program, investing in new crime-fighting technologies, and building stronger communities with prevention and intervention initiatives like [Cure Violence](#) and the [Community Based Crime Reduction](#) program.
- **Economic Development**
Jacksonville has seen tremendous momentum in economic development with more jobs and opportunities for people and businesses throughout the city. With support from partners at the federal, state and local levels, Mayor Curry is committed to creating the conditions that attract businesses, large and small, where citizens can secure employment opportunities to support their families.
- **Neighborhoods**
A successful city is characterized by neighborhoods where citizens feel safe, have access to quality infrastructure and resources, and are supported by a thriving economy. The Curry administration is making efforts to strengthen and invest in every Jacksonville neighborhood – block by block – ensuring quality of life for every resident.
- **Youth**
Mayor Curry is dedicated to enhancing services, programs and opportunities that support youth education and development. He created the [Kids Hope Alliance](#): The Jacksonville Partnership for Children, Youth & Families, to reform children's services in Jacksonville. Kids Hope Alliance services focus on early learning; juvenile justice intervention; and out-of-school, pre-teen and teen programming.
- **Health and Wellness**
Research supports that the health and well-being of residents is a key indicator to the vitality and health of a community. Seeking to improve its ranking, The City of Jacksonville launched [Journey to One](#), a health initiative with programs, opportunities, and partners who share the mission of equipping every citizen, in every ZIP code, with resources, offerings and conditions to live well in Jacksonville.
- **Leadership and Accountability**
The Mayor's administration maintains its commitment to sound fiscal stewardship, ensuring that citizens receive the greatest return on their taxpayer dollars. This drive led to the passage of the mayor's [pension reform plan](#), in partnership with City Council, which placed the City in its strongest fiscal position in recent years and enables investments in priorities and programs that better serve the people of Jacksonville.

PERFORMANCE MEASURES

Performance measures were developed to evaluate the quality and effectiveness of government services, based on the Mayor's priorities. These measures help to provide meaningful and measurable data to gauge departmental efficiency and effectiveness. These measures provide another tool to help Departments and employees focus on delivering desired outcomes by providing monthly data on established measures.

PERFORMANCE MEASURES

* Measure is a monthly or quarterly average:

** FY20 - FY 22 measures impacted by COVID due to facility closures, social distancing requirements, use of facility as a COVID testing site. FY21 and FY22 may show signs of recovery for some measures.

*** FY 22 measure impacted by break in recycling collection services.

	Measurement	Target	FY 20	FY 21	FY 22
Economic Development					
<u>Downtown Investment Authority</u>					
* Commercial Property	Commercial Occupancy Rate - Maintain an occupancy rate of 77% or better	77%	85.0%	83.0%	74.0%
* Residential Property	Residential Occupancy Rate - Maintain an occupancy rate of 92% or better	92%	94.5%	94.9%	97.8%
* Retail Store Front	Retail Storefront Occupancy Rate - Maintain an occupancy rate of 70% or better	70%	71.0%	71.0%	71.0%
<u>Finance and Administration</u>					
Procurement	Dollars Jacksonville Small Emerging Business contracts awarded annually	\$50,000,000	\$58,632,934	\$50,732,809	\$76,020,495
Procurement	Number Jacksonville Small Emerging Business contracts awarded annually	150	171	174	173
<u>Kids Hope Alliance</u>					
Meals Program	Number of children's meals and snacks served after school	865,000	219,554	151,359	281,718 **
Meals Program	Number of children's meals served during summer	300,000	120,735	49,541	190,256 **
<u>Military Affairs and Veterans</u>					
Veteran Services	Number of City hosted events	20	23	45	73
Veteran Services	Number of events that the City of Jacksonville participated	175	175	256	397
Veteran Services	Number of homeless veterans enrolled for services	150	82	445	612
Veteran Services	Number of homeless veterans placed in jobs	70	44	36	55
Veteran Services	Number of veterans served in person	6,000	5,319	6,252	5,930
Veteran Services	Total veteran contacts	200,000	221,290	309,547	359,657

PERFORMANCE MEASURES

* Measure is a monthly or quarterly average:

** FY20 - FY 22 measures impacted by COVID due to facility closures, social distancing requirements, use of facility as a COVID testing site. FY21 and FY22 may show signs of recovery for some measures.

*** FY 22 measure impacted by break in recycling collection services.

	Measurement	Target	FY 20	FY 21	FY 22
<u>Neighborhoods</u>					
630-CITY	Total customers served via 630-CITY	750,000	1,088,173	1,125,036	947,415
Housing	Number of families assisted in home-ownership programs	124	104	61	68 **
<u>Office of Economic Development</u>					
Film and Television	Total number of film permits issued	100	45	65	59
Northwest Economic Development Fund	Value of funding provided	\$1,000,000	\$5,030,000	\$1,625,000	\$2,032,090
Small Business Assistance	Number of businesses assisted	450	819	812	580
<u>Parks, Recreation and Community Services</u>					
Special Events	Number of participants to Sports and Entertainment Office Events	350,700	387,347	203,479	371,080 **
Special Events	Total number of permitted events or projects	235	91	108	131 **
Sports and Entertainment	Attendance to events managed by ASM	2,397,000	1,243,915	836,294	1,793,151 **
<u>Planning and Development</u>					
Building Inspection	Number commercial building permits issued	2,344	2,042	2,084	2,540
Building Inspection	Number residential building permits issued	14,195	15,929	18,672	17,899
<u>Public Library</u>					
Programs	Number of people attending learning programs presented or sponsored by the library	227,576	80,362	26,236	79,831 **

PERFORMANCE MEASURES

* Measure is a monthly or quarterly average:

** FY20 - FY 22 measures impacted by COVID due to facility closures, social distancing requirements, use of facility as a COVID testing site. FY21 and FY22 may show signs of recovery for some measures.

*** FY 22 measure impacted by break in recycling collection services.

	Measurement	Target	FY 20	FY 21	FY 22
Health and Wellness					
<u>Finance and Administration</u>					
Risk Management	Number of COJ workers comp first report of injury notifications received	1,300	1,658	2,958	3,211
Risk Management	Number of workers comp claims closed	1,100	1,523	2,322	2,895
Risk Management	Number of workers comp claims opened	1,200	1,200	2,350	2,752
<u>Parks, Recreation and Community Services</u>					
Extension Services	Number participants in Extension Programs	46,937	37,004	24,489	53,475 **
Recreation / Community Programming	Number of participants - Recreation and Community	400,000	184,351	251,655	272,539 **
Recreation / Community Programming	Number of programs - Recreation and Community	170	116	157	213
* Senior Services	Number foster grandparents	77	66.4	70.5	46.0 **
* Senior Services	Number program participants for senior programs	3,500	260	2,073	1,901 **
Senior Services	Number senior meals served	232,000	250,324	214,381	152,382
<u>Public Works</u>					
R.O.W and Stormwater Maint	Number pedestrian and/or bikeway miles created	1.75	0.6	1.91	0.78

PERFORMANCE MEASURES

* Measure is a monthly or quarterly average:

** FY20 - FY 22 measures impacted by COVID due to facility closures, social distancing requirements, use of facility as a COVID testing site. FY21 and FY22 may show signs of recovery for some measures.

*** FY 22 measure impacted by break in recycling collection services.

	Measurement	Target	FY 20	FY 21	FY 22
Leadership and Accountability					
<u>Employee Services</u>					
* Talent Acquisition	Positions vacant greater than 120 days after request from Department	36.1%	42.6%	38.3%	42.3%
* Talent Acquisition	Positions vacant less than 120 days	63.9%	56.6%	75.5%	57.7%
* Talent Acquisition	Turn-over rate	11.0%	8.5%	8.8%	12.5%
<u>Finance and Administration</u>					
* Accounting	Percent of payment based on industry standard of 30 day payment from the delivery/invoice date to payment mailed	90%	63.1%	66.8%	73.2%
* Accounting	Percent of payment from the delivery/invoice date to the submittal to GAD within 20 days	90%	62.4%	73.1%	75.6%
<u>Jacksonville Human Rights Commission</u>					
* EO/EA	Percent of internal investigations completed in 90 days	70%	83%	100%	91%
<u>Public Works</u>					
Public Buildings	Kilowatt hours consumed per sq. ft. - County Courthouse	11.03	10.27	10.54	10.77
Public Buildings	Kilowatt hours consumed per sq. ft. - Ed Austin Building	5.96	5.37	5.32	5.43
Public Buildings	Kilowatt hours consumed per sq. ft. - Ed Ball Building	14.32	13.64	12.93	13.02
Public Buildings	Kilowatt hours consumed per sq. ft. - Haverly's Building	10.32	9.80	9.43	8.05
Public Buildings	Kilowatt hours consumed per sq. ft. - Police Memorial Bldg	31.75	28.58	26.83	25.32
Public Buildings	Kilowatt hours consumed per sq. ft. - Pre-Trial Detention Facility	13.89	12.69	12.37	11.34
Public Buildings	Kilowatt hours consumed per sq. ft. - St. James Building	15.28	13.15	13.34	13.86
Public Buildings	Kilowatt hours consumed per sq. ft. - Yates Building	20.67	17.28	15.96	17.40
Traffic Engineering	Number of COJ Traffic Signals receiving preventive maint.	215	135	227	435
Traffic Engineering	Number of FDOT Traffic Signals receiving preventive maint.	299	97	288	518

PERFORMANCE MEASURES

* Measure is a monthly or quarterly average:

** FY20 - FY 22 measures impacted by COVID due to facility closures, social distancing requirements, use of facility as a COVID testing site. FY21 and FY22 may show signs of recovery for some measures.

*** FY 22 measure impacted by break in recycling collection services.

	Measurement	Target	FY 20	FY 21	FY 22
Neighborhoods					
<u>Finance and Administration</u>					
* Fleet Management	Percent of preventative maintenance service completed timely for Parks, Recreation and Community Services	90%	68.9%	77.2%	74.1%
* Fleet Management	Percent of preventative maintenance service completed timely for Public Works	90%	63.6%	65.3%	65.7%
* Fleet Management	Percent of safety inspections completed timely for Parks, Recreation and Community Services	90%	78.2%	81.3%	85.1%
* Fleet Management	Percent of safety inspections completed timely for Public Works	90%	72.9%	78.6%	72.6%
<u>Neighborhoods</u>					
Animal Care and Protective Services	Number of animals spayed or neutered	5,000	3,331	4,045	3,610
* Animal Care and Protective Services	Percent live release rate / save rate	90%	90.40%	91.60%	89.05%
Municipal Code Compliance	Number code enforcement cases issued annually	42,000	33,671	37,928	42,280
Municipal Code Compliance	Number of inspections performed annually	108,000	79,157	89,102	97,386
Neighborhood Services	Number community meetings including CPACs, HOAs and Neighborhood Associations	215	260	312	291
<u>Public Library</u>					
* Resources	Number of active cardholders	213,248	183,178	138,089	166,520 **
Resources	Number of sessions of public computers and public Wi-Fi	1,017,207	513,132	412,467	560,490 **
Resources	Number of uses of the physical and digital collection	4,685,994	3,512,639	3,773,311	4,194,650 **
* Resources	Percent of weekly library uptime excluding planned outages	99.90%	74.82%	99.52%	91.58%

PERFORMANCE MEASURES

* Measure is a monthly or quarterly average:

** FY20 - FY 22 measures impacted by COVID due to facility closures, social distancing requirements, use of facility as a COVID testing site. FY21 and FY22 may show signs of recovery for some measures.

*** FY 22 measure impacted by break in recycling collection services.

	Measurement	Target	FY 20	FY 21	FY 22
<u>Public Works</u>					
Mowing and Landscape Maint	Number of acres mowed	103,523	103,308	90,766	98,634
R.O.W and Stormwater Maint	Number road miles resurfaced, micro-surfaced and/or rejuvenated	66.21	66.27	75.32	91.34
Solid Waste	Number litter miles collected	11,000	12,720	19,134	16,327
Solid Waste	Number tons litter collected	825	1,039	616	465
Solid Waste	Tons of recycle materials	44,500	48,281	48,159	21,038 ***

PERFORMANCE MEASURES

* Measure is a monthly or quarterly average:

** FY20 - FY 22 measures impacted by COVID due to facility closures, social distancing requirements, use of facility as a COVID testing site. FY21 and FY22 may show signs of recovery for some measures.

*** FY 22 measure impacted by break in recycling collection services.

	Measurement	Target	FY 20	FY 21	FY 22
Public Safety					
<u>Finance and Administration</u>					
* Fleet Management	Average number days to complete JFRD vehicle repairs	2.0	1.5	1.5	1.7
* Fleet Management	Average number days to complete JSO vehicle repairs	1.0	1.7	1.8	1.8
* Fleet Management	Percent of PMs completed timely for JFRD	80%	66.9%	68.8%	75.3%
* Fleet Management	Percent of PMs completed timely for JSO	90%	65.3%	73.9%	71.6%
* Fleet Management	Percent of safety inspections completed timely for JFRD	75%	69.3%	61.8%	63.9%
* Fleet Management	Percent of safety inspections completed timely for JSO	95%	90.6%	90.6%	93.0%
<u>Fire and Rescue</u>					
* Fire Inspections	Number fire safety inspections completed per month	2,000	1,573	2,450	2,838
* Fire Operations	Fire Response time - reduction in turnout times from when the station receives call and the computer records trucks are moving	1.07	7.44	5.29	3.91
* Rescue Operations	Rescue Response time - reduction in turnout times from when the station receives call and the computer records trucks are moving	1.14	5.78	2.63	3.59
<u>Kids Hope Alliance</u>					
After School Program	Number After School Program participants	60,000	81,227	60,627	85,484
Summer Jobs Program	Number Summer Youth Camp participants	6,600	4,433	6,889	16,118
Summer Jobs Program	Number Youth jobs participants / teens (new measure)	400			1,973
<u>Office of the Sheriff</u>					
* Office of the Sheriff	911 response time for priority one and two calls - maintain less than seven minute average	7.00	6.47	6.32	6.56
* Office of the Sheriff	Decrease in total number of Priority Incidents citywide	2.00%	-4.58%	-10.25%	2.08%
Office of the Sheriff	Total number of community engagement activities annually	350	935	3,822	927
<u>Public Library</u>					
Resources	Number of cardholders added in the month/year	38,640	17,177	18,247	27,495

PERFORMANCE MEASURES

* Measure is a monthly or quarterly average:

** FY20 - FY 22 measures impacted by COVID due to facility closures, social distancing requirements, use of facility as a COVID testing site. FY21 and FY22 may show signs of recovery for some measures.

*** FY 22 measure impacted by break in recycling collection services.

	Measurement	Target	FY 20	FY 21	FY 22
Youth					
<u>Kids Hope Alliance</u>					
Mayor's Early Literacy	Number participants Mayor's Book Club	9,000	19,216	6,588	8,102 **
Youth Program	Number youth served through KHA programs	40,000	70,060	43,849	65,522 **
<u>Parks, Recreation and Community Services</u>					
Extension Services	Number youth participants in 4H programs	15,000	12,322	10,603	21,347 **
* Senior Services	Number children served by foster grandparent program	400	177	0	207 **
<u>Public Library</u>					
Programs	Number of elementary or secondary school children attending learning programs presented or sponsored by the Library	83,031	29,386	17,237	35,284 **
Programs	Number of people attending early childhood learning programs presented or sponsored by the Library	86,000	31,954	5,013	30,301 **

ADVISORY BOARDS AND COMMISSIONS

DIVISIONAL FUNCTION, STRATEGIES, AND GOALS:

CIVIL SERVICE BOARD

FUNCTION:

Duval County Charter: Article 17 Section 17.02 – 17.05

The Civil Service Board (CSB) affords permanent Civil Service employees who choose to appeal a disciplinary action the right of a hearing. In addition, the board functions to hear grievances relating to promotion and hiring of Civil Service employees and prospective employees when Human Resources cannot resolve the issue to the grievant's satisfaction. The Board also functions to hear non-promotion related grievances subject to a four-step process as outlined in the Civil Service Board Rules, Addendum No 1.

STRATEGIES AND GOALS:

- Ensure all CSB public proceedings are run efficiently and properly recorded
 - Upgrade audiovisual equipment in Civil Service Board room to improve sound and video recording quality. Technology request submitted for funding as part of IT 5-Year Capital Plan.
 - Contract Court Reporting Services to prepare official certified transcripts for all CSB public hearings.
- Foster conducive environment for volunteer board members to attend CSB meetings/hearing
 - Cover city garage parking costs for all board members to attend meetings/hearings.
 - Provide light refreshments for board members during meetings/hearings.

CONSTRUCTION TRADES QUALIFICATION BOARD

FUNCTION:

Municipal Code: Chapter 62

The Construction Trades Qualification Board administers the Construction Trades Regulations as set forth in Chapters 62 and 342 of the Ordinance Code, as well as Chapter 489 of the Florida Statutes. It protects the citizens of Duval County by ensuring that the tradesmen or contractors, working in the fields of general, residential, building, pool categories, sheet metal, roofing, non-structural siding, non-electrical signs, electrical, heating / AC refrigeration, plumbing, water treatment installations, irrigation, natural gas, low voltage, awning, apartment maintenance, above ground pools, stucco, window and door specialty, marine specialty, demolition and carpentry sub-contractors meet the qualifications required by law. It provides for the preparation, administration, and grading of professional examinations for those trades. Further the CTQB regulates and protects the citizens of Duval County by disciplining unscrupulous contractors.

STRATEGIES AND GOALS:

- CTQB continues to work with the Information Technology Department to make more applications and other forms accessible online and to update its data collection and notification system. This will increase accuracy and create efficiencies by reducing processing time and resources, allowing information for testing, acquiring licenses, and the licenses that are available through the CTQB to be online once the enterprise process is complete. This will relieve the largely manual process currently in place.
- Due to changes to Ch. 489, CTQB developed and implemented the demolition specialty contractor category, with a grandfather option for individuals already engaged in the field. This will increase the licensee base and increase revenue.

MAYOR'S COMMISSION ON THE STATUS OF WOMEN

FUNCTION:

Municipal Code: Chapter 111 Part 2 Section 111.220 and Executive Order No. 2016-03

The Commission's purpose is to develop a public consciousness of the talents of women, with special emphasis on the utilization of those talents as equal partners in the private, business, governmental and civic community; encourage women to become actively involved in matters pertaining to the government and community; work toward utilization of capable women in roles of leadership; act as a source of information for women including, but not limited to, employment opportunities, education, harassment, and discrimination against women; focus attention on the needs of underserved women and/or women with special needs; educate the public on women's issues; advocate on behalf of women's issues; and celebrate women and their accomplishments.

STRATEGIES AND GOALS:

The Mayor's Commission on the Status of Women (MCSW) has been successful in recent years rebuilding the Commission with quality, community-involved members. Our focus has been the 'Mental Wellness of Women'. MCSW has been a primary participant in the Equal Pay Event held every April. The Commission has conducted two community educational workshops – Courage Conversations and brought in public speaker for a free, open to the public event. Expenses for these events have been paid out of pocket by the Commissioners.

We have a goal to reach out through events and workshops, not only to learn but also to advocate, celebrate, and educate the women of our community.

CITY COUNCIL

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

Duval County Charter: Article 5

Municipal Code: Chapter 10 - 13 and Chapter 70

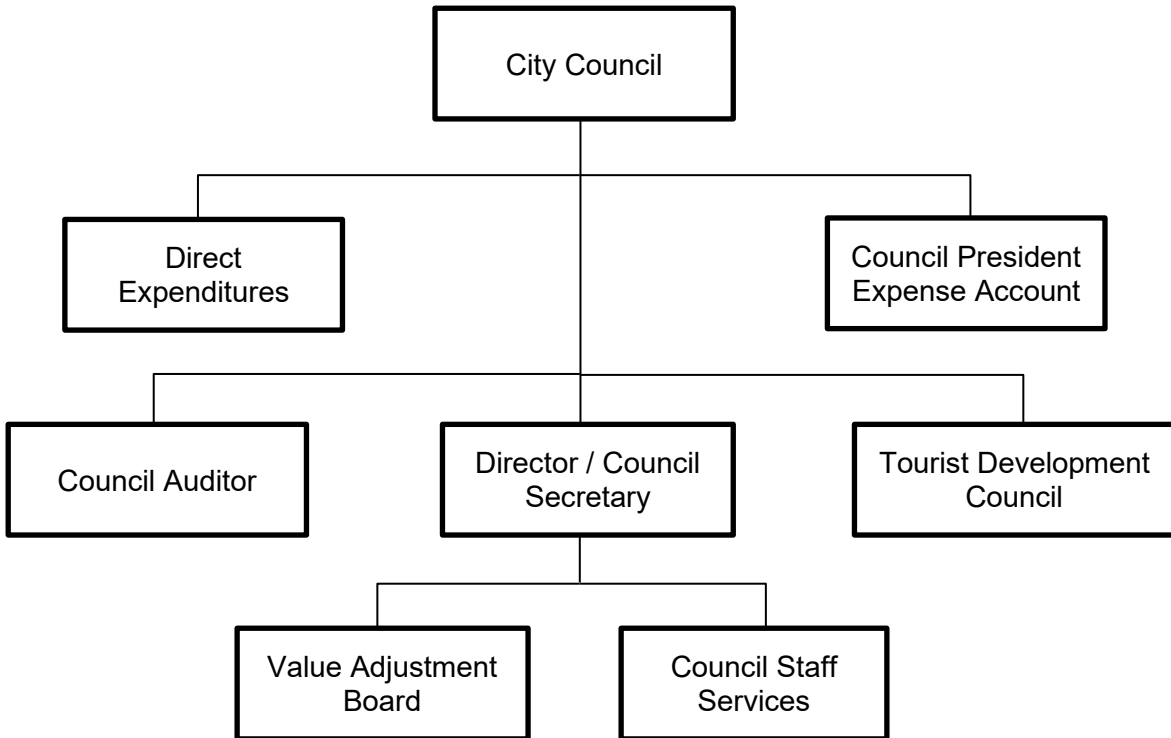
DEPARTMENT MISSION:

The core mission of the Jacksonville City Council is to perform the duties and responsibilities of the legislative branch of government for the Consolidated City of Jacksonville. The Legislative Branch is comprised of three (3) departments: The Council Secretary's Office, the Council Auditor's Office, and the Tourist Development Council. The Council Secretary also serves as the Council Director and the Clerk to the Value Adjustment Board.

The Director/Council Secretary is responsible for performing the duties mandated by Part A, Article 5, *Charter Laws, Charter of the City of Jacksonville*, and Chapters 3, 10, 11, and 15, *Jacksonville Ordinance Code*. Responsibilities include the management of the divisions within the department and direct control and supervision over all department staff, excluding executive council assistants (for whom the only administrative assistance is provided within the limitations under the municipal code). These divisions include Administrative Services, Legislative Services, Research, and Value Adjustment Board. The Director/Council Secretary is responsible for the development and maintenance of the budgets for Council Staff Services, Council Chambers, Direct Expenditures, Council President's Account, and the Value Adjustment Board.

Council Staff Services provides administrative, legislative, research, and IT staff support required to operate the Office of City Council and to facilitate the legislative process. The office of the Value Adjustment Board (VAB) facilitates the review of appeals from decisions made by the Duval County Property Appraiser. VAB jurisdiction includes appeals of property value assessments, exemption denials, agricultural (greenbelt) classification denials, and portability appeals, among others.

The Council Auditor improves the accountability and effectiveness of local government by actively providing independent and informative services to the City Council and the citizens of Jacksonville.



DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

DIRECT EXPENDITURES

FUNCTION:

The Direct Expenditures accounts include the budgeted expenses for the salaries, benefits, and travel of the Elected City Council Members.

The City Council is the legislative body of the City of Jacksonville's consolidated government. It is comprised of nineteen elected officials - fourteen (14) District Council Members and five (5) At-Large Council Members. City Council Members serve four-year terms and cannot serve more than two consecutive full terms due to term limits.

Legislation considered by the City Council flows through Standing Committees made up of Council Members before going to the full Council body for consideration. All bills are assigned to one or more of the standing committees for recommendations to be made to the full Council. The full Council meets on the second and fourth Tuesday of each month, and the committees meet on various days the first and third week of each month.

COUNCIL PRESIDENT EXPENSE ACCOUNT

FUNCTION:

Pursuant to Ordinance 2002-0189-E and Section 106.504, *Jacksonville Ordinance Code*, an expense account allowance established for the use of the Council President based on an annual appropriation by the Council of up to \$10,000 to cover expenses associated with official City business for which there is no other established account which could otherwise be used for said expenses.

COUNCIL AUDITOR

FUNCTION:

Chapter 13

To improve the accountability and effectiveness of local government by actively providing independent and informative services to the City Council and the citizens of Jacksonville.

STRATEGIES AND GOALS:

- Review financial legislation, including the Mayor's Annual Budget, and major projects submitted for Council's approval.
- The office performs a number of audits each year to meet legal requirements and to review all areas on a periodic basis. They assist independent auditors in their annual audits of the city and some of its independent agencies.
- Quarterly financial reports are compiled to determine the financial condition of City activities.
- In addition to their audit schedule, they respond to council requests for information and provide support to various Council committees.

COUNCIL STAFF SERVICES – OFFICE OF THE COUNCIL SECRETARY

FUNCTION:

Council Staff Services is made up of the Council Secretary's Office and three separate divisions – Administrative Services, Legislative Services, and Council Research.

Office of the Council Secretary (Section 11.103)

The Office of the Council Secretary provides oversight for and manages the department. The Council Secretary also serves as the Director for the Office of City Council which includes oversight of all human resources and financial matters, contract negotiations, professional services, systems development, IT functions, and training for Council Members and staff. The Council Secretary is also responsible for creating and maintaining the tracking system for Lobbyist and Gift Disclosure transparency, as well as maintaining all Records Management and Retention systems for the City of Jacksonville legislative process. IT staff members maintain information systems, computer hardware and software, manage the Council web site, and provide technical assistance of equipment including the public broadcasting of all meetings of the Council and Council Committees. They also assist with communication devices and other equipment used by City Council Members and staff. Responsibilities include maintenance of the Council Chamber, Council facilities, and meeting rooms including all programs, equipment, and technology support.

Administrative Services (Section 11.118)

The Administrative Services Division is responsible for performing the administrative functions for the City Council. These services include the preparation and maintenance of the budget, purchasing office supplies and equipment, contracting, coordinating, and paying for services, human resources, time and attendance reporting, payroll, employee benefits, computer and telephone related services and equipment, travel accounting, scheduling and maintenance of City Council rooms, and the front desk reception area. Additional responsibilities include distribution of incoming mail, preparing coffee and water for meetings, maintaining inventory for asset management, reservations for City Council meetings rooms, and other related administrative processes.

Legislative Services (Section 11.106)

The Legislative Services Division is responsible for the legislative process. Duties include the preparation and distribution of Council and Committee agendas, establishment and maintenance of legislative bill files, and staff support for meetings of the Council and Council Committees. In addition, Lobbyist records for the City, as well as the Public Notice System, must be maintained for the legislative body in accordance with Chapter 602, *Jacksonville Ordinance Code*. Staff members maintain public records for the City Council which includes scanning, indexing, and publishing all bills, responding to information requests, and maintaining all historical and legislative records for the Consolidated City of Jacksonville. Additionally, staff members are responsible for the continuous update of the Jacksonville Municipal Code via "codification."

Council Research (Section 11.108)

The Council Research Division provides research and analysis of legislative proposals and projects. Staff members prepare bill summaries, maintain research records, draft resolutions, and prepare media releases and official correspondence. Staff members also facilitate the City Council boards' and commissions' processes, including appointments, confirmations, and records management.

VALUE ADJUSTMENT BOARD – OFFICE OF THE COUNCIL SECRETARY

FUNCTION:

The Value Adjustment Board (VAB) is mandated by Chapter 194, *Florida Statutes* and Chapter 12D-9 of the *Florida Administrative Code*, and falls under the authority of the Department of Revenue. The Clerk of the County (Council Secretary) is charged with oversight which includes facilitating the VAB process and signatory authority. In this role, the Council Secretary reports to the Department of Revenue.

The VAB reviews appeals from decisions made by the Duval County Property Appraiser. VAB jurisdiction includes appeals of property value assessments, exemption denials and agricultural (greenbelt) classification denials, among others. The VAB Clerk provides all staff support and equipment to facilitate the VAB process, including support by the City Council Administrative Services Division for administrative matters. The VAB receives thousands of petitions each year and schedules hearings for each petition to be heard by a Special Magistrate. Recommendations from Special Magistrates are forwarded to the VAB for consideration.

The Value Adjustment Board is established pursuant to Chapter 194, *Florida Statutes*. The VAB consists of five members: two (2) members of the Jacksonville City Council, one of whom shall be the chairperson, one (1) member of the Duval County School Board, and two (2) citizen members. As a quasi-judicial body, this board is not allowed to discuss matters pending before them outside of public hearings and noticed meetings.

Petitioners are required to complete a petition in full, have it notarized, and then file it with the Clerk of the VAB, accompanied by a filing fee of up to \$15.00. Homeowners appealing a homestead exemption denial, and persons with appropriate certificate or other documentation issued by the Department of Children and Family Services, will be exempted from paying the filing fee.

CLERK OF THE COURT

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

Constitution of the State of Florida: Article V Section 16
Duval County Charter: Article 12 Sections 12.06 – 12.10

DEPARTMENT VISION:

The Duval County Clerk of the Circuit and County Court will accurately maintain, safeguard, and store all court documents, as well as collect and disperse all monies as directed by all applicable legal authorities. The Clerk will perform its duties with integrity, efficiency, and accuracy. The Clerk will maintain the highest ethical standards in its service to the people of Duval County and the State of Florida.

DEPARTMENT MISSION:

The Duval County Clerk of the Circuit and County Court provides quality, efficient, courteous, and professional services to the public, the court system, and related agencies. Clerk services include processing civil and criminal cases, maintaining records, assembling juries, disseminating information on the activities of the Court, and providing other administrative and management support to the court and its affiliates.

DEPARTMENTAL FUNCTIONS, STRATEGIES AND GOALS:

CLERK OF THE COURT

FUNCTION:

The Clerk of the Court's Office has two separate budgets: A county budget that is approved by the Jacksonville City Council, and a state budget that is approved by the Florida Clerks of Court Operations Corporation. The functions and highlights listed below are related to the County functions, which include Marriage Licenses, Recording, Passports and Tax Deeds.

The county functions of the Clerk's Office include the following:

- Conduct online tax deed sales pursuant to Chapter 197 of the Florida Statutes.
- Issuance of tax deed pursuant to Chapter 197 of the Florida Statutes.
- Official Recorder of instruments pursuant to Chapter 28 of the Florida Statutes.
- Official Records Custodian.
- Process Marriage Licenses.
- Process and forward passport applications to the U.S. Department of State.

STRATEGIES AND GOALS:

- With the implementation of Property Fraud Alert, citizens can be notified when items are recorded in their name.
- The Clerk's Office offers passport services at our Beaches branch location in addition to the main location at the Duval County Courthouse. This function provides a great convenience for Duval County residents and those outside the county that need a passport.
- Efficiently conduct online tax deed sales through the integration of our tax deed system and online auction provider.
- Successfully issue Marriage Licenses using virtual and in person appointments.

COURTS

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

Florida Statute: Chapter 34

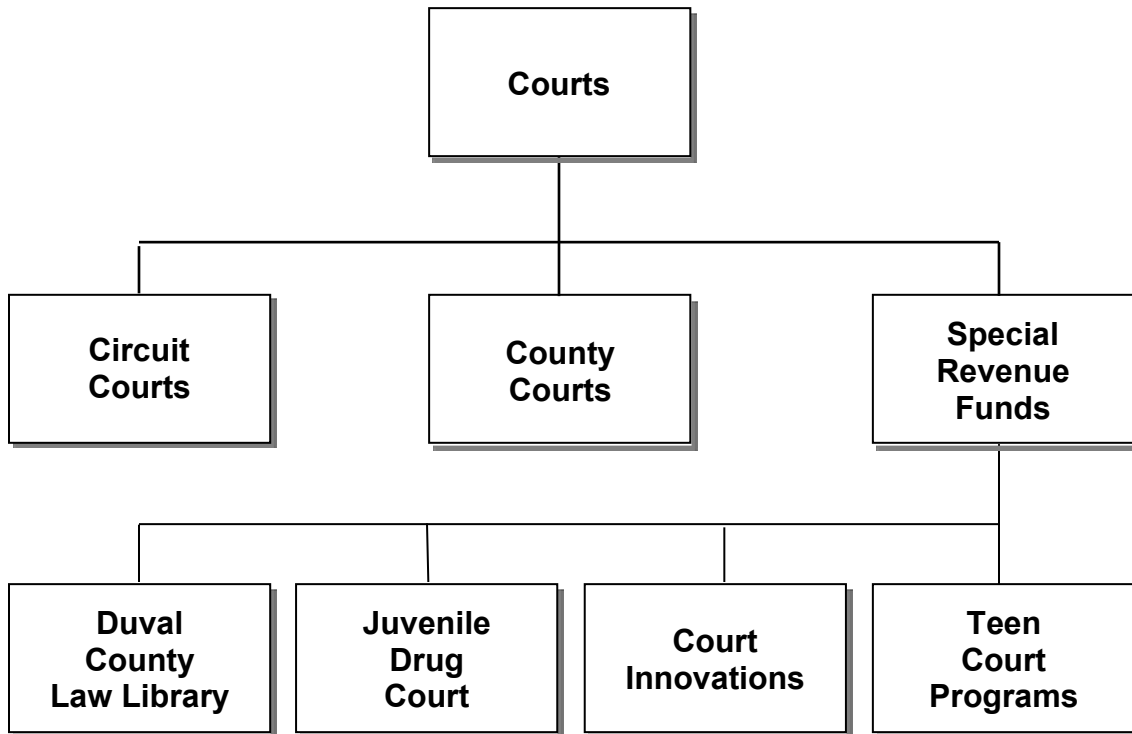
Duval County Charter: Article 12 Sections 12.01 – 12.05

DEPARTMENT VISION:

The Fourth Judicial Circuit will be accessible, fair, effective, responsive, and accountable to all those individuals seeking relief or assistance from the courts and departmental divisions. The judiciary will handle all areas of the court including Family Law, Felony, Probate, Juvenile, Civil, Misdemeanor, Violation of Municipal Codes and Traffic Infractions.

DEPARTMENT MISSION:

The Fourth Judicial Circuit Courts and County Courts are constitutional offices established by the Constitution of the State of Florida, Article 5, Sections 5 & 6. The Circuit Courts shall have original jurisdiction not vested in the county courts, and jurisdiction of appeals when provided by general law. They shall have the power to issue writs of mandamus, quo warranto, certiorari, prohibition and habeas corpus, and all writs necessary or proper to the complete exercise of their jurisdiction. Jurisdiction of the circuit court shall be uniform throughout the state. They shall have the power of direct review of administrative action prescribed by general law. The Fourth Judicial Circuit is comprised of 35 Circuit Court Judges, 20 County Court Judges and 8 Senior Judges.



DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

CIRCUIT COURTS

FUNCTION:

The Fourth Judicial Circuit Court (F.S. 26.012) is comprised of 35 circuit judges who preside over all felony, probate, family, dependency, and juvenile matters, as well as civil cases over \$30,000 (F.S. 34.01,(4)). In January 2023, the jurisdictional amount for civil cases will increase to over \$50,000. The counties covered by the Fourth Judicial Circuit Court are Clay, Duval, and Nassau.

STRATEGIES AND GOALS:

- Family Law case assistance: over 20,000 walk-in cases processed annually.
- More than 15,000 Family Law, Domestic Violence and Juvenile cases handled annually.
- There are 16 Family Court/Domestic Violence/case managers assisting the needs of pro-se litigants in Duval County.
- Problem-Solving Courts personnel assisting those individuals with addictions and mental health issues involved in the criminal justice system through the Adult, Juvenile, Family, Veterans and Mental Health programs.
- More than 3,200 Domestic Violence Walk-ins and Compliance Review Hearings handled per year.
- Collaborated with other agencies to implement the E-Signature program for warrants to be processed electronically more quickly.
- Created an interactive document builder that works like Turbo-Tax to file documents, giving self-represented litigants easier access to the courts.
- Implemented a judicial bench viewer that allows Judges and court staff to access court records electronically. ICMS is a home-grown solution that has saved hundreds of thousands of dollars in ongoing maintenance costs.
- State-of-the-Art Drug and Alcohol testing facility operated in the Courthouse, providing judges with immediate access to litigant/defendant drug/alcohol test results.
- Problem-Solving Courts: Successful, community restoring, therapeutic court programs utilizing interagency, collaborative, non-adversarial treatment strategies designed to provide essential substance abuse and/or mental health treatment services to eligible defendants.
 - Divert qualified criminal defendants from jail to court supervised treatment-based programs and community-based services.
 - Provide treatment, community support, and accountability.
 - Provide intensive one-on-one case management.
 - Promote public safety by treating / providing close supervision and monitoring of individuals with a qualifying criminal charge and substance abuse and/or mental health diagnosis.
- Nationally recognized Mentor Courts (Adult Drug Court and Veterans Treatment Court) providing training to other jurisdictions planning new programs or working to improve existing programs.
- Effective Juvenile Drug Court (formerly nationally recognized Mentor Court) providing services to adolescents arrested for non-violent crimes that are at a high-risk of reoffending due to use/abuse of drugs and/or alcohol.
- Low Recidivism: Under 10% criminal recidivism for all adult serving problem-solving courts.
- Operated by trained court staff utilizing best-practices to reduce criminal recidivism and restore families.

COUNTY COURTS

FUNCTION:

The Fourth Judicial County Court is comprised of 20 judges who preside over all misdemeanors, violation of municipal ordinances, traffic infractions, and civil actions under \$30,000 (F.S. 34.01, (4)). Civil actions handled by County Court will increase to \$50,000 in January 2023. The counties covered by the Fourth Judicial Circuit are Clay, Duval, and Nassau.

STRATEGIES AND GOALS:

- State-of-the-Art Drug and Alcohol testing facility operated in the Courthouse, providing judges with immediate access to litigant/defendant drug/alcohol test results.
- Problem-Solving Courts: Successful, community restoring, therapeutic court programs utilizing interagency, collaborative, non-adversarial treatment strategies designed to provide essential substance abuse and/or mental health treatment services to eligible defendants.
 - Divert qualified criminal defendants from jail to court supervised treatment-based programs and community-based services.
 - Provide treatment, community support, and accountability.
 - Provide intensive one-on-one case management.
 - Promote public safety by treating and providing close supervision and monitoring of individuals with a qualifying criminal charge and substance abuse and/or mental health diagnosis.
- Implementation of the Mental Health Offender Program to assist repeat misdemeanant offenders who struggle with mental health issues and homelessness.
- Traffic Court Hearing Officers who handle more than 30,000 cases per year.

SPECIAL REVENUE FUNDS

FUNCTION:

As a result of Article 5 Revision 7, the Judicial Trust Funds include: Duval County Law Library, Juvenile Alternative Programs, Court Innovations, Courthouse Trust Fund, Recording Fees - Technology and Teen Court.

STRATEGIES AND GOALS:

- Continue to assist self-represented litigants in Family Law and Domestic Violence cases to provide access to the courts.
- Continue to implement new technological advancements for more efficient and timely processing of cases.
- Continue to provide programs and case management for adult and juvenile offenders involved in the criminal justice system through Problem-Solving Courts and Teen Court.
- Develop programs in conjunction with other state agencies and community providers to assist litigants struggling with mental health issues to reduce recidivism, save costs for the City, and improve the lives of citizens and families.
- Implement case management program for civil cases to reduce the backlog stemming from the pandemic.

DOWNTOWN INVESTMENT AUTHORITY

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

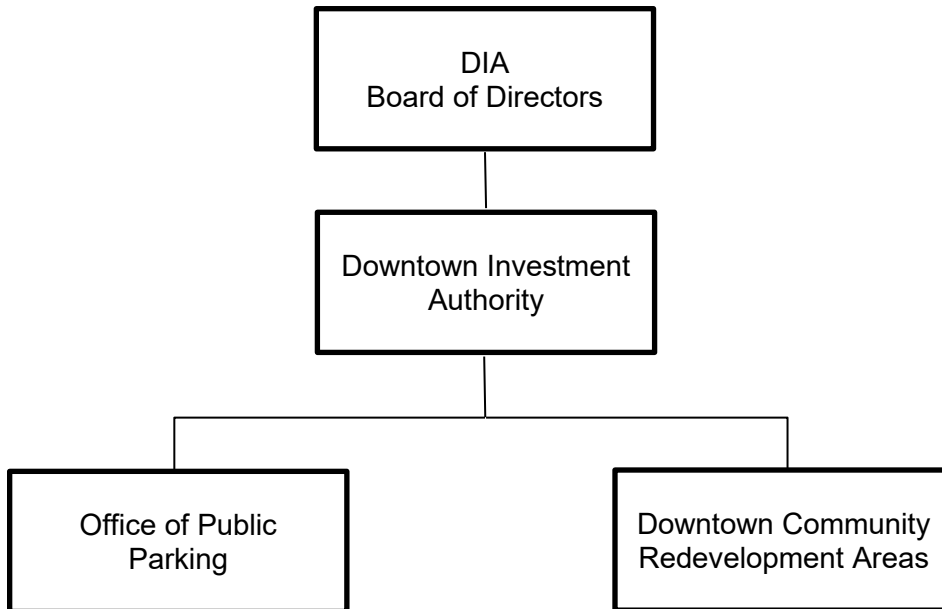
Municipal Code: Chapter 55

DEPARTMENT VISION:

Downtown Jacksonville is a dynamic, resilient, people-friendly, urban center that capitalizes on the importance of the River and is the premier location for business, sports and entertainment, culture and urban living in the heart of the Southeastern U.S.

DEPARTMENT MISSION:

The Downtown Investment Authority's (DIA) mission is to drive growth in business and investment, create a vibrant urban living environment, and enhance quality of life in Downtown Jacksonville through the transparent and responsible leveraging of public investments, assets, infrastructure, and policy.



DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

DOWNTOWN INVESTMENT AUTHORITY

FUNCTION:

The Downtown Investment Authority is responsible for the revitalization and economic development of Downtown Jacksonville. The DIA's projects are guided by a nine-member board and its CRA Plans.

STRATEGIES AND GOALS:

For FY23, the DIA will have a particular focus on the following redevelopment goals:

- Increase commercial office utilization, occupancy, and job growth to reinforce Downtown Jacksonville as the region's epicenter for business.
- Increase rental and owner-occupied housing Downtown targeting diverse populations identified as seeking a more urban lifestyle.
- Increase and diversify the number and type of retail, food and beverage, and entertainment establishments within Downtown.
- Increase the vibrancy of Downtown for residents and visitors through arts, culture, history, sports, theater, events, parks, and attractions.
- Improve the safety, accessibility, and wellness of Downtown Jacksonville and cleanliness and maintenance of public spaces for residents, workers, and visitors.
- Improve the walkability/bike-ability of Downtown and pedestrian and bicycle connectivity between Downtown and adjacent neighborhoods and the River.
- Capitalize on the aesthetic beauty of the River, value its health and respect its natural force, and maximize interactive and recreational opportunities for residents and visitors to create waterfront experiences unique to Downtown Jacksonville.
- Simplify and increase the efficiency of the approval process for Downtown development and improve departmental and agency coordination

The DIA's strategies for achieving these goals are:

- Implementing the BID Plan, negotiating, and granting final approval of Downtown development and redevelopment agreements, grant agreements, license agreements, lease agreements, and other agreements.
- Negotiating and monitoring economic incentive packages for Downtown.
- Negotiating, assigning, and allocating development rights as Master Developer pursuant to the Downtown DRI Development Order.
- Receiving and administering grants from public and private sources in coordination with other City agencies.
- Preparing analyses of economic changes taking place Downtown and studying the impact of metropolitan growth in Downtown.
- Acquiring and disposing of City-owned Downtown property acquired, or intended to be used, for community redevelopment purposes.
- Planning and proposing projects and public facilities within Downtown and establish, operate, lease, and license such public facilities.
- Allocating redevelopment trust fund monies for projects and programs such as: economic development, directional signage and wayfinding, streetscape and infrastructure, parking, design guidelines, historic preservation, housing, riverfront, parks and open spaces, public investment properties, marketing, festivals, entertainment and tourism, culture, arts and education, community health, and resiliency.

OFFICE OF PUBLIC PARKING

FUNCTION:

The Office of Public Parking operates public parking lots and garages and enforces the city's parking laws. The services provided by our main office include: citation and tag research and information;

FUNCTION, continued

monthly permit parking; setting court appearances for parking citations; meter bag rentals; freight zone permits; and daily parking at parking facilities.

STRATEGIES AND GOALS:

For FY23, the Office will effectively provide these services by:

- Implementing a series of on-street and off-street parking strategies (recommendations from a recent parking study) to help facilitate the use of, and promote further development in, the central business district.
- Addressing any maintenance needs while being proactive through routine and preventative maintenance practices.

EMPLOYEE SERVICES

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

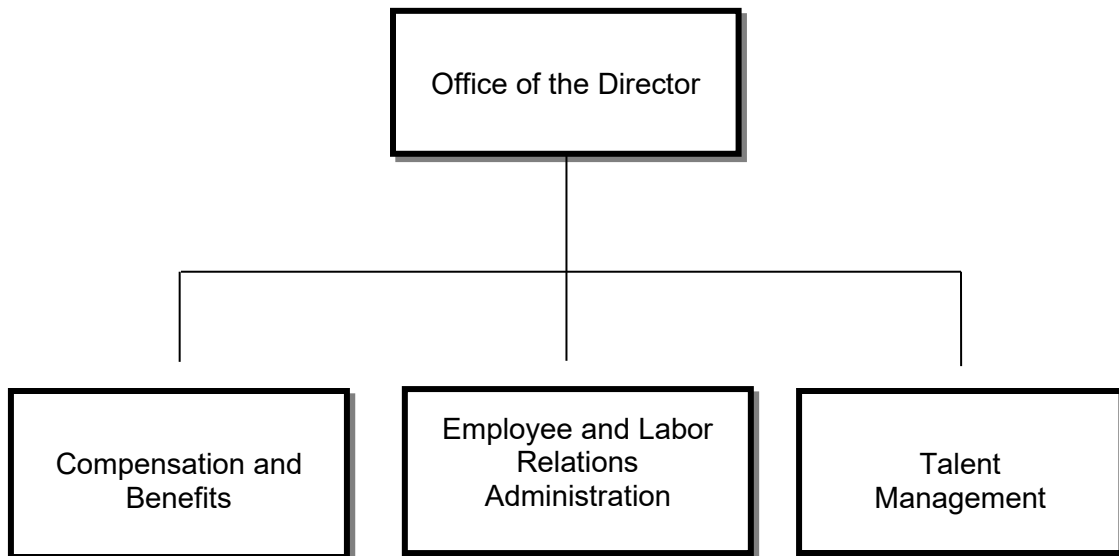
Chapter 33 Part 1

DEPARTMENT VISION:

The vision of the Employee Services Department is dedicated to achieving the City's goal of making the City of Jacksonville a diverse, progressive, highly productive workforce that shows the utmost respect and appreciation for Jacksonville's taxpayers.

DEPARTMENT MISSION:

To partner with and support City departments and constitutional agencies by providing excellent services in the areas of recruitment and staffing, benefits administration, classification and compensation, and employee and labor relations that promote a work environment that is characterized by fair treatment of staff, open communications, personal accountability, trust and mutual respect.



DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

COMPENSATION AND BENEFITS

FUNCTION:

Chapter 33 Part 3

The Compensation and Benefits Division is responsible for the development, procurement, administration and servicing for all City employees, retirees and eligible dependents' benefits programs. We also provide the same services for constitutional offices and some outside agencies.

STRATEGIES AND GOALS:

- Administer competitive and comprehensive benefits in a cost-effective manner. This will be accomplished by requesting competitive bids through the RFP process.
- Maintain financial stability of the health benefits fund. This will be accomplished by providing sound fiscal and contract management of the benefit programs.
- Empower employees to plan and save for retirement. This will be accomplished by promotion of the City of Jacksonville Deferred Compensation plan.
- Educate, inform, and engage members about their health benefits. This will be accomplished by coordinating with our vendors to provide increased employee awareness of health behaviors and available health resources.
- Empower employees with health education, lifestyle skills, and wellness activities that enable them to achieve their best possible health. This will be accomplished by promotion of the City of Jacksonville Wellness program.

EMPLOYEE AND LABOR RELATIONS ADMINISTRATION

FUNCTION:

Chapter 33 Part 4

The Employee and Labor Relations Division provides proactive and strategic leadership in all aspects of workforce management to promote stable and productive employee and labor relations with all City unions and employees. This Division also encompasses the time and attendance (TAS), Family Medical Leave Act (FMLA), paid parental leave (PPL), Family First Coronavirus Act (FFCRA) and training functions.

STRATEGIES AND GOALS:

- Consistently interpret and implement the recently agreed 2021 – 2024 collective bargaining agreements.
- Proactive and strategic leadership in all aspects of workforce management to promote stable and productive employee and labor relations with all City employees.
- Lead employee misconduct investigations for both represented and non-represented employees ensuring a fair and consistent approach to employee discipline while minimizing liability for the City and maximizing operational performance.
- Positively impact union management relations through extensive communication and information sharing to allow for conflict resolution outside the grievance process.
- Serve as an impartial mediator for employee and union grievances regarding both disciplinary and operational disputes.
- Continue to maximize TAS efficiencies and enhance utilization for departments reporting to the Mayor and Constitutional Offices.
- Create and implement customized management training tools to support a more productive, educated workforce.

TALENT MANAGEMENT

FUNCTION:

Chapter 33 Part 2

FUNCTION, continued

The Talent Management Division provides strategic workforce services for human resource activities that employees, supervisors, managers, and executives engage in daily. Key activities include the recruitment, examination, retention, and development of the most talented and superior employees available in the job market.

STRATEGIES AND GOALS:

- Increase policy and rule awareness. This will be accomplished by utilizing our policy acknowledgment system with consistent follow-up
- Increase use and availability of training courses. This will be accomplished by utilizing our new learning management system. The new system will combine training platforms to a single location that departments can use for city-wide and individual trainings.
- Increase online testing platform offerings for hiring and promotions. This will be accomplished by utilizing online testing that is offered through a contracted vendor.
- Recruit the best talent for city positions. This will be accomplished by utilizing social media and conducting more targeted recruiting.
- Work with city departments on succession planning for key positions. This will be accomplished by reviewing internal talent pool, offering training, and creating a succession plan.
- Deliver first class service to city departments and the public. This will be accomplished by ensuring effective and efficient delivery of HR services and support.
- Create a quality workforce in a positive, supportive organization. This will be accomplished by recruiting, selecting, and retaining the most diverse and talented workforce, maintain a fair and competitive compensation package and leveraging, promoting, and expanding opportunities for workforce growth and development.

EXECUTIVE OFFICE OF THE MAYOR

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

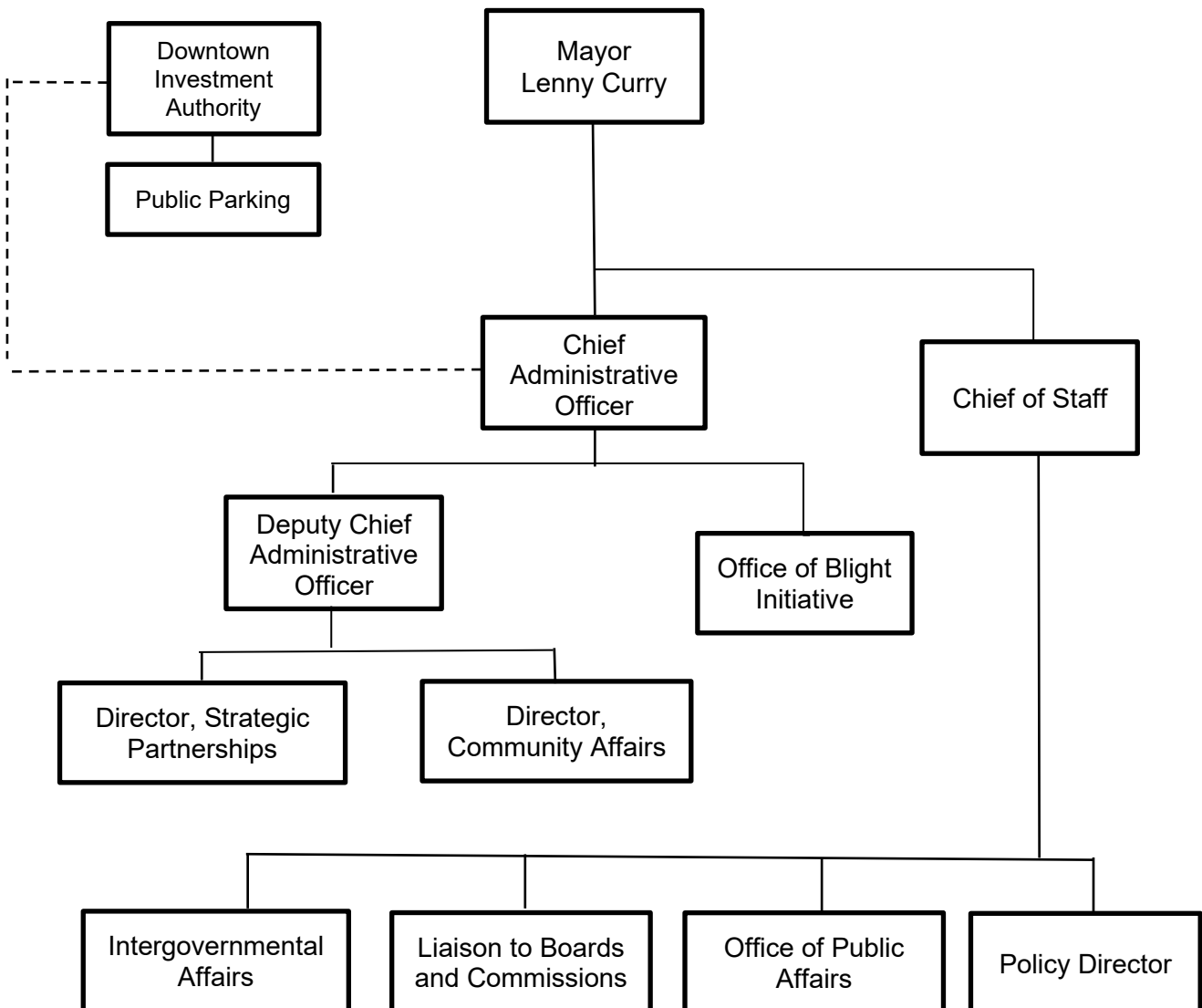
Duval County Charter: Article 6
Municipal Code: Chapter 20

DEPARTMENT VISION:

One City. One Jacksonville. Every citizen in every zip code has access to opportunities, conditions and resources that contribute to a quality life.

DEPARTMENT MISSION:

Serve and support citizens who live, work and play in Jacksonville with bold and innovative leadership and public policy that contribute to efficient and accountable government, public safety, economic and community development, neighborhood revitalization, youth enrichment, and citizen health and well-being.



DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

MAYOR'S OFFICE

FUNCTION:

The Mayor serves as the full-time chief executive for the City of Jacksonville. The Office of the Mayor includes a leadership team that oversees all departments and divisions of the executive branch and works transparently and collaboratively with the Jacksonville City Council to establish priorities and implement and enforce ordinances and laws. City departments and independent authorities submit budget requests to the city's Budget Division, which are then formally presented to the Mayor's Budget Review Committee (MBRC). The Mayor, upon evaluation of committee recommendations, presents a proposed annual budget to the City Council for review and adoption.

STRATEGIES AND GOALS:

- The Mayor's Office oversees a policy team that leads and coordinates executive branch collaborations with the Jacksonville City Council. It also works with the Duval County Legislative Delegation and the Florida Association of Counties to introduce and advance city priorities with the state legislature. The team also engages with the Congressional delegation, the National League of Cities, and National Association of Counties to advocate for Jacksonville with the federal government. These efforts have contributed to pension reform, neighborhood development, infrastructure improvements, and public housing support.
- The Mayor's Office leads community outreach efforts including the hosting of community conversations, community walks, and special events that welcome and engage community members.
- The Mayor's Office promotes quality leadership and governance with the appointments of professionals to citizen boards and commissions.
- The Mayor's Office supports prevention and intervention services that contribute to public safety improvements with the continued investments.
- The Mayor's Office contributes to the health and well-being of Jacksonville residents through the citywide Journey To One Initiative, and collaborates with community partners to strengthen and support resources that enhance personal and community well-being.

OFFICE OF BLIGHT INITIATIVES

FUNCTION:

Jacksonville's Fight Blight initiative, established by Mayor Lenny Curry to improve neighborhood quality of life, leads and oversees efforts to combat blight in all forms: litter and trash, dilapidated and abandoned homes and buildings, illegal dumping, overgrown grass, illegal signs and other conditions of neglect. Research supports that blight threatens public safety, lowers property values, and degrades quality of life. The city's blight initiative raises awareness, provides educational resources, and coordinates with the Municipal Code Compliance Division of the Neighborhoods Department, businesses, and other stakeholders to improve community conditions.

MAYOR'S PUBLIC AFFAIRS

FUNCTION:

The Public Affairs Office (PAO) oversees the execution and monitoring of communications and public relations activities by developing strategies, messaging, and procedures to increase awareness and understanding of City programs, policies, and initiatives.

Public Safety

PAO supports the administration's goal to enhance public safety with messaging, programs and initiatives that promote safe practices and increase awareness of investments, programs, and policies that protect citizens and roadways. In partnership with City Council and the Planning & Development Department, PAO continues to promote roadway safety for pedestrians, cyclists, and drivers. The team's efforts earned them a coveted Addy award in 2020 for the "All in Duval" campaign. Also, in late 2020, PAO launched the Retention Pond Safety Campaign and the Anti-Vaping Awareness Campaign

FUNCTION, continued

to ensure the safety of children and teens. PAO also provided information distribution to news media and citizens for multiple crime reductions programs, including Cure Violence.

Economic Development

PAO works closely with the Office of Economic Development, partner organizations, and the local business community to highlight and promote increased economic development and job opportunities in Jacksonville. PAO collaborates with them and multiple City departments in the development of publications and materials that identify and contribute to growth.

Neighborhoods and Communities

PAO works in collaboration with the Neighborhoods Department to promote City programs, services and initiatives that benefit and improve conditions in communities throughout Jacksonville. This includes enrichment activities, collateral materials, and partnerships that promote CPACs, blight reduction, and animal care services. PAO was instrumental in the 2020 Census campaign to help ensure a complete count for the City of Jacksonville. PAO also oversees a new campaign launched in September 2020 to help increase pet adoptions at the ACPS facility.

Youth Enrichment

In partnership with the Kids Hope Alliance and local youth-serving organizations, PAO promotes programs, policies, and activities that support youth enrichment in Jacksonville. This includes the facilitation and support of marketing efforts promoting the Mayor's Youth at Work Partnership, Mayor's Young Leaders Advisory Council, and more. PAO included student journalists in multiple press conferences to allow them to ask questions related to COVID-19 that impacted them, their friends, families, and education. PAO is also the main resource for Jaxparks collateral designs.

Health and Wellness

PAO leads activities that increase awareness of resources and programs that encourage healthy behaviors among Jacksonville citizens. In addition, the PAO team led the way in providing crucial information to citizens in the wake of COVID-19. PAO was paramount in the opening of multiple COVID-19 testing facilities throughout Duval County and helped immensely in providing information about safety and health guidelines to the citizens in our community. In addition, PAO, Mayor Curry and the City of Jacksonville partnered with local physicians to launch #FluVaxJax on September 9, 2020. This is a campaign that will extend into 2021 to encourage more citizens to receive the flu vaccine in order to combat illness and hospitalizations with both the COVID-19 pandemic and the flu season overlapping.

Leadership and Accountability

In its demonstration of quality communications practices, PAO was among the first to conduct virtual press conferences in the wake of COVID-19. Thus, providing much needed information to the public while keeping those who would typically attend in person at a safe distance. PAO works with offices to increase awareness, access, and availability of important public information to Jacksonville citizens and other stakeholders through the City website, social media, marketing, media relations, and other vehicles.

FINANCE AND ADMINISTRATION

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

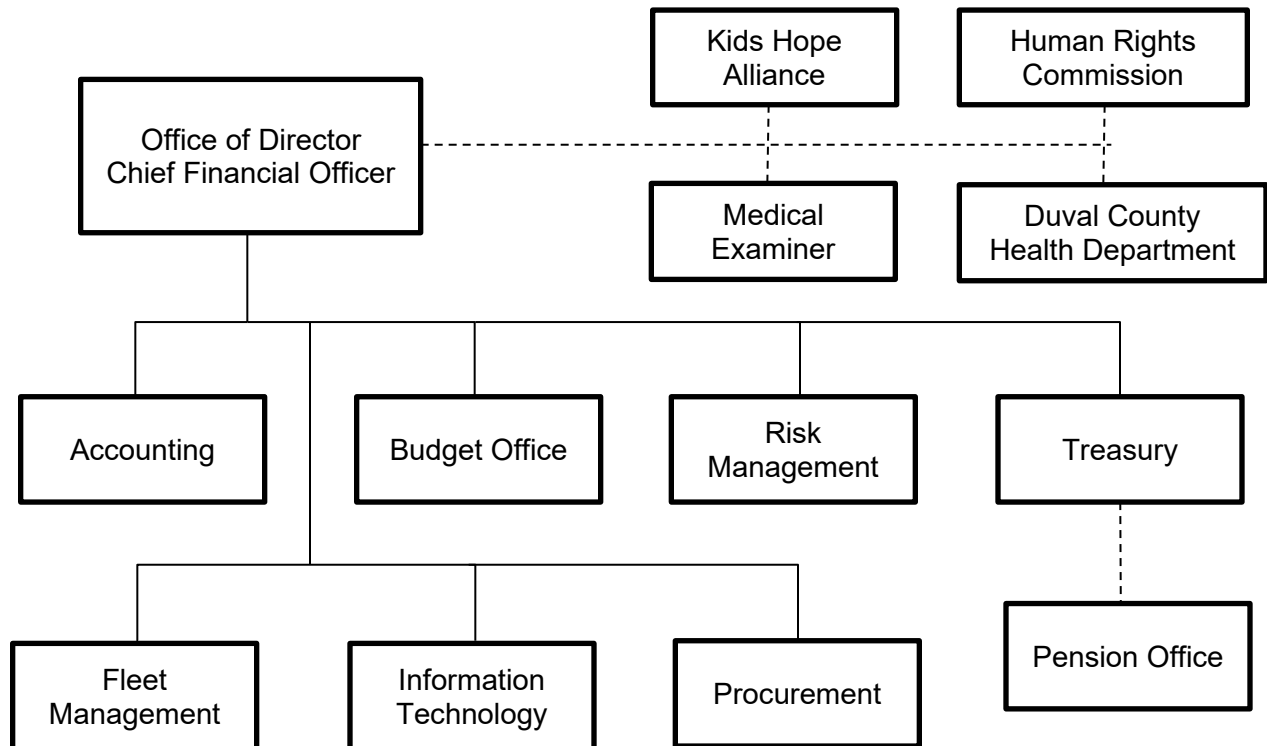
Municipal Code: Chapter 24

DEPARTMENT VISION:

The Finance and Administration department ensures the City of Jacksonville handles its money wisely, efficiently, and transparently by closely watching over revenue received (through taxes and fees, for example) and spent by the various departments and divisions as they provide services. The department also invests City funds not slated for immediate use, so they produce the best and safest possible returns as well as manages the debt portfolio to achieve the lowest cost of borrowing. The Department has a liaison relationship with the Kids Hope Alliance, the Jacksonville Human Rights Commission, the Medical Examiner's Office, and the Duval County Health Department for the purpose of facilitating, to the extent necessary and practical, ongoing oversight of, and coordination with, these entities.

DEPARTMENT MISSION:

The Finance and Administration department will continually provide efficient, effective, innovative services and fiscal expertise with responsibility to all departments and agencies of the Consolidated City of Jacksonville. Finance and Administration department ensures the City of Jacksonville handles its money wisely, efficiently, and transparently by closely watching over revenue received (through taxes and fees, for example) and spent by the various departments and divisions as they provide services. The department also invests City funds not slated for immediate use, so they produce the best and safest possible returns as well as manages the debt portfolio to achieve the lowest cost of borrowing. The Department has a liaison relationship with the Kids Hope Alliance, the Jacksonville Human Rights Commission, the Medical Examiner's Office, and the Duval County Health Department for the purpose of facilitating, to the extent necessary and practical, ongoing oversight of, and coordination with, these entities.



DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

OFFICE OF DIRECTOR / CHIEF FINANCIAL OFFICER

FUNCTION:

Chapter 24 Parts 1 and 9

The Office of the Director is responsible for the Treasury, Budget, Accounting, Risk Management, Fleet, Procurement, and Information Technologies divisions, and directly houses the Office of Grants and Compliance.

STRATEGIES AND GOALS:

For FY23, the Division will continue to provide the financial, managerial, and administrative support, oversight, and direction to the Department's divisions by:

- Assisting with producing a balanced budget that address the needs of the City and established goals.
- Representing the City of Jacksonville to the global investment community to ensure that the City's bond ratings and financial image remains one of the best in the country.
- Efficiently managing the City's debt, pensions, and investments to achieve the highest risk-adjusted returns and the lowest costs of borrowing possible.
- Monitoring and advising on estimated costs and/or savings during negotiations to allow the administration to make fully informed financial decisions.
- Reviewing and confirming contract compliance of financial obligations of the consolidated government in accordance with applicable procedures, provisions, and ordinances.
- Overseeing and assisting the City's internal service and administrative services divisions of Fleet, Technology, and Procurement to ensure efficient and accurate delivery of services to internal customers and using agencies.

ACCOUNTING

FUNCTION:

Chapter 24 Part 3

The Accounting Division, headed by the City Comptroller, keeps spending in line with budgets through an extensive general accounting system.

STRATEGIES AND GOALS:

For FY23, the Division will continue to provide quality accounting services and financial reports to other City departments, regulatory agencies, and citizens in compliance with Generally Accepted Accounting Principles (GAAP), Governmental Accounting, Auditing, and Financial Reporting (GAAFR), and Local, State, and Federal laws through:

- Aligning proper accounting practices, City business processes and ERP system capabilities to serve the City effectively and efficiently, including providing staffing resources and Subject Matter Experts (SMEs) as needed.
- Supporting the continuing implementation and post implementation refinements of the 1Cloud ERP modules used by the City.
- Processing approximately eighty thousand vendor invoices and payments, issuing 1099s, and preparing Florida sales tax reports and remittances.
- Paying approximately eight thousand employees on a bi-weekly basis, preparing payroll tax statements and W-2s, and submitting taxes on time and accurately.
- Conducting regular reconciliations and pre-audits of expenditures, including payroll, to make sure funds are disbursed properly.
- Maintaining and improving internal controls over transactions entering the General Ledger.

STRATEGIES AND GOALS, continued

- Preparing the Annual Comprehensive Financial Report (ACFR), coordinating the annual external financial audit, and preparing and coordinating the A-133 Single Audit for Federal and State grants awarded to the City, receiving an unmodified opinion on both audits.
- Applying for the Government Finance Officers Association (GFOA) award for Excellence in Financial Reporting, continuing to receive this award annually.

BUDGET OFFICE

FUNCTION:

Chapter 24 Part 5

The Budget Office prepares the City's annual budget, provides supporting services to general government departments, and maintains standards to ensure uniform accounting and budgetary procedures within City government.

STRATEGIES AND GOALS:

In FY 23, the Budget Office will continue to prepare the City's annual budget, provide supporting services to general government departments, and maintain standards to ensure uniform accounting and budgetary procedures within City government by:

- Reviewing submissions in the development and execution of the Annual Budget.
- Working with the Mayor's Office and Departments to compile a capital improvement program that uses all available funding sources to minimize borrowing and follow the Mayor's vision and priorities.
- Facilitating the implementation of administrative policy by regularly seeking to use City funds efficiently and assisting departments with continuously improving productivity and effectiveness.
- Preparing all necessary backup and supporting documentations to ensure that the budget is accurate, adheres to all required statutes and code requirements, and is presented in a user-friendly format and reflects the Mayor's vision and priorities.
- Refining the budget process to actively coordinate with Departments earlier in the fiscal year to identify potential issues and prepare the upcoming fiscal year budget.
- Striving for excellence to provide high-quality budget documents that meet the criteria for the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award.
- Diligently continuing efforts to ensure the Enterprise Financial and Resource Management Solution or 1Cloud serves the City effectively on budgetary procedures post implementation.

FLEET MANAGEMENT

FUNCTION:

Chapter 24 Part 8

Fleet Management provides a comprehensive vehicle/equipment service program to all City agencies, independent authorities, and state agencies, such as Florida Department of Transportation. Fleet Management's function starts with the identification and acquisition of vehicles and equipment, repair, and maintenance, and at the end of the economic life cycle of the vehicles Fleet Management transfers the vehicles to surplus for auction / sale.

STRATEGIES AND GOALS:

During the new fiscal year, the division will accomplish its goal by:

- Acquiring a new Fleet Management System. The new fleet system will allow Fleet Management Division to better manage the Fleet Operations (Fueling Service, Repair & Maintenance, and Vehicle Replacement schedule).
- Recruit additional heavy and light vehicle technicians to fully staff Fleet Management.
- Fleet will continue to explore the use of telematics to help us enable to manage our fleet in real-time.

STRATEGIES AND GOALS, continued

- Further expanding of the services of Shop #17 to increase the availability of JFRD Light vehicles.
- Increase coordination with our customers through the continuation of our regular meetings.

INFORMATION TECHNOLOGIES

FUNCTION:

Chapter 24 Part 7

The Information Technologies Division is responsible for the evaluation, procurement, development, maintenance, and support of technology for the City of Jacksonville. This includes data center and network infrastructure; voice and data communications; the public safety radio system; IT security, data storage, and records administration; desktop and helpdesk support; Geographic Information Systems (GIS) Mapping; and a host of specialized and Enterprise applications.

Our objective is to support the City's initiatives to advance Public Safety, Economic Development, Service to Youth, Healthy Citizens and Neighborhoods, and Government Efficiency and Effectiveness through technology and innovation.

STRATEGIES AND GOALS:

ITD's strategy to accomplish these objectives includes the following:

- Ensure technology security compliance.
- Maintain focus on customer service; assist customers by meeting their business needs through technology that makes sense.
- Leverage vendor Software as a Service (SaaS) and hosted solutions that fit customer business needs.
 - Utilize internal business processes that promote identifying the best and most appropriate products and technologies.
- Realize long-term benefits from the implementation of products that allow quicker delivery of services to City customers and the citizens they serve.
- Fill vacancies through contract-to-hire and recruitment of local college graduates.
- Refresh the City's technology infrastructure on a regular schedule to ensure customers use current and secure software.

Improvements Planned for FY 23:

- Public Safety
 - Radios: Complete refresh of portable radios for JFRD and JSO. Continue design work on 5 new simulcast radio sites to be added to the P25 system, to enhance communication coverage throughout Duval County and inside buildings. Continue implementation of radio backup system and relocation Master Radio Site to fortify the First Coast Radio network and make it more resilient during emergencies.
 - Enhance offsite Disaster Recovery to assure continuity of operations.
 - Implement up-to-date Fleet Management System which will track vehicle service and repairs, inventory, fuel usage and invoicing.
- Economic Development
 - Continue enhancement of systems which make up the City's Enterprise Permitting and Land Use Management systems, including the Building Inspection Application, Property Inspection and Contract Solution, Fire Prevention and Inspections Application, and Municipal Code Compliance system.
- Healthy Citizens and Neighborhoods
 - Improvements to 630-CITY - the citizen help line.
 - Improvements to the website for Neighborhood Associations and Community Clean-ups.

STRATEGIES AND GOALS, continued

- Government Efficiency and Effectiveness
 - Continue implementation of Enterprise Resource Planning solution in the cloud to replace outdated systems, including HR, Payroll and Benefits along with Talent Management and Learning Management.
 - Conduct ongoing targeted educational program to increase employees' Cybersecurity awareness and continue fortification of multi-point protection strategy.
 - Refresh network equipment and increase network speed.

PROCUREMENT

FUNCTION:

Chapter 24 Part 6

The Procurement division aims to procure the highest quality of goods and services for the smallest outlay of taxpayer dollars in order to support the City's strategic mission and operational requirements.

STRATEGIES AND GOALS:

During the new fiscal year, the division will accomplish its goals by:

- Developing, updating, and implementing internal procurement policies for the purchase of goods and services.
- Providing guidance to internal customers during pre-solicitation, effectively managing the solicitation with attention to detail, accurately conducting analysis for pre-award, and making an equitable award to the most responsive, responsible bidder. Supporting organizational goals and objectives, while being committed to the fair, equitable, and timely acquisition of supplies and services, while embracing the values and guiding principles of public procurement, which are: Accountability, Ethics, Impartiality, Professionalism, Service, and Transparency.
- Serving reproduction, surplus, and mail distribution needs in the best interest of the City and the citizens it serves.
- Continuing implementation of the 1Cloud ERP system for Financials, Procurement and Advanced Procurement for Formal awards.
- Maintaining the advanced procurement and core procurement module to include the Supplier Portal for the ERP Oracle Cloud product.
- Managing the procurement module and supplier portal for the quarterly Oracle patch improvements and enhancements.
- Managing all procurement related 1Cloud approvals and approval workflow rules.
- Building complex to simple reports for spend analysis, procurement information, and lifecycle tracking using the Oracle Transactional Business Intelligence, BI and Oracle Analytics Data Warehouse tools.
- Continuing to implement legislation for the Jacksonville Small and Emerging Business Program.
- Continuing to update the most recent disparity study.

TREASURY

FUNCTION:

Chapter 24 Part 2

The Treasury Division manages, measures, and records cash, investment, pension, and debt activities for the City of Jacksonville in an efficient and effective manner.

STRATEGIES AND GOALS:

During the new fiscal year, the division will accomplish its goals by:

- Executing new money and refunding debt issuances in a way that minimizes borrowing costs over time.
- Managing cash and investments in a way that maximizes return given appropriate levels of risk.

STRATEGIES AND GOALS, continued

- Developing and implementing new policies and procedures to ensure proper controls are in place for Treasury operations
- Improving the debt management, accounting, and compliance reporting process through the use of debt management software.
- Updating and maintaining the Investment Policy Statements for the City's Operating and ERS Pension portfolios.
- Continuing to build-out investments in private markets as part of managing pension assets
- Reducing costly, manual administrative processes like paper checks and forms.
- Working together with the other various City divisions to ensure the timely and accurate creation of financial reports, payment processing, project financing, and overall management of the City's finances.

PENSION OFFICE

FUNCTION:

Chapter 24 Part 2 and Chapter 120

The Pension Office acts in support of the Pension Board of Trustees in order to administer the City of Jacksonville Retirement System prudently and efficiently according to plan rules. The office works to ensure retiree and survivor benefits are paid and to provide its various stakeholders with a high degree of customer service. Assets are managed to ensure a reasonable growth rate is achieved with a prudent level of risk using established and consistent guidelines from the Florida Statutes and the Investment Policy Statement developed by the Plan Trustees.

STRATEGIES AND GOALS:

The division will accomplish those goals by:

- Focusing on administering benefits accurately in alignment with Code and Pension Board Rules.
- Reducing risk with a continuous focus on controls and compliance.
- Improving automation and system delivery tools to better meet the needs of the Board and the plan members.
- Enhancing customer service to employees, former employees, plan members, retirees, survivors and beneficiaries, committees, the Board, the City, and its affiliated agencies, the public and all interested parties that interact with the Pension Office.
- Participating in efforts to improve the financial well-being of employees and former employees.
- Continuing to manage investments in the most efficient and effective manner to recognize each dollar earned or contributed to the fund.
- Operating efficiently to maintain low administrative and investment expenses.
- Pension Office Modernization which includes actions to reduce risk, improve overall experience and increase efficiency. This is achieved through a focus on 1) Controls and Compliance 2) Automation 3) Service Quality and 4) Electronic Tracking.

RISK MANAGEMENT

FUNCTION:

Chapter 24 Part 4

The Risk Management Division helps protect the City's assets, including its workers, by managing insurance and employee safety programs. In particular, the Division focuses on such areas as workers compensation, automotive and general liability for which the City is self-insured, allowing for flexibility in designing and implementing cost-saving measures. Constant improvement in these areas will minimize liability and financial impact to the City and its stakeholders. One of our top priorities is customer service. Our interactions with other city employees and divisions, as well as the public, are a reflection of the Administration. We strive to be accessible, professional, and timely in our communications. The Risk Management Division also serves authority and as adviser to the local government, non-profits and outside organizations on insurance procurement and exposure related matters.

STRATEGIES AND GOALS:

For FY23, the division will accomplish its goals by:

- Continuing to develop better analytics of City's loss data to provide more loss preventative measures around the City and reduce liabilities.
- Continuing evacuation drills at City facilities and exercise various incident types to including fire, active shooter, and inclement weather as well as supporting the EOC during activations.
- Reviewing and innovating in first responder presumption claims and overall reduction in Workers' Compensation claims.
- Further capitalizing on technology advancements in the Risk arena to develop better tools for departmental and executive use with training by our system administrator.
- Continue to offer world class claims management, cost savings and customers service for all lines of self-insurance within the city and City agencies and Divisions through analyzing trends, training, staff placement and day to day claims handling.
- Analyzing the current trends in the insurance market, positioning the city for the best possible exposure mitigation while controlling the balance of cost and coverage.

FIRE AND RESCUE

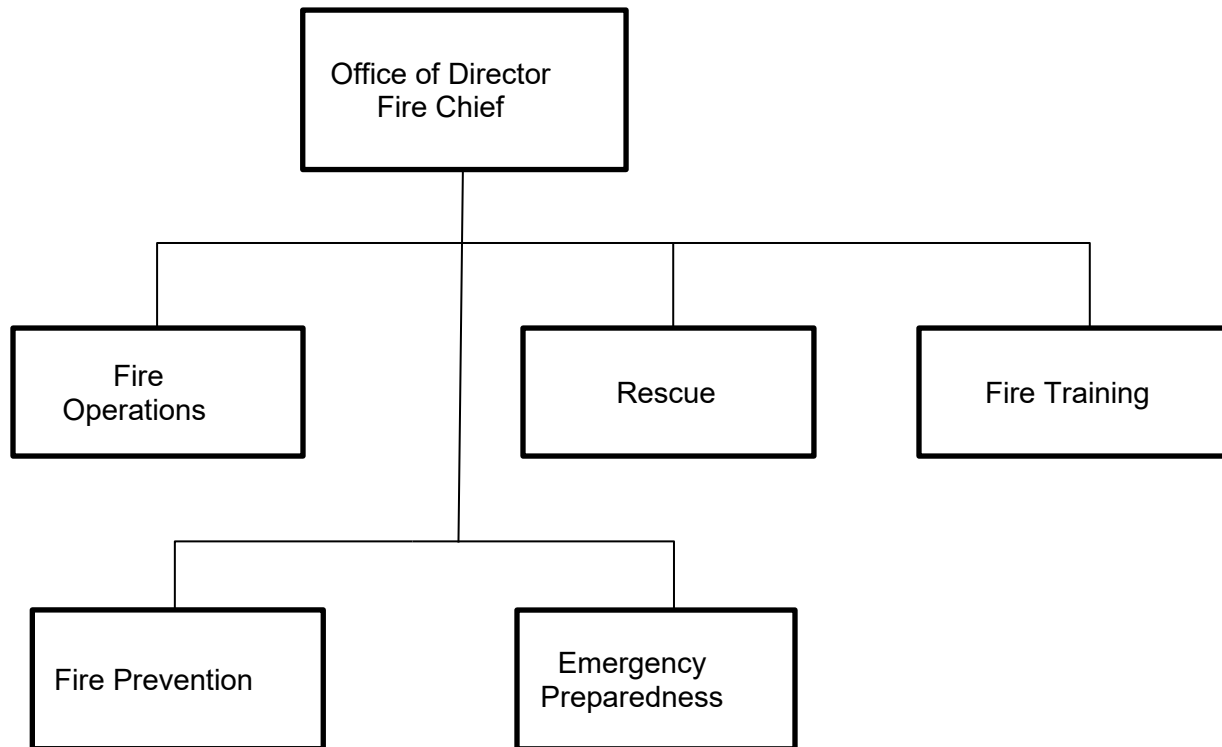
DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:
Chapter 31

DEPARTMENT VISION:

To provide the finest in fire and EMS services by operating from modern facilities, utilizing the most effective vehicles, tools and equipment while providing our highly trained firefighters with state-of-the-art gear/clothing and creating a work environment conducive to the highest standards of morale, safety, and professionalism.

DEPARTMENT MISSION:

To minimize the loss of life and property resulting from fire, medical emergencies and other disasters through prevention, education, fire suppression, emergency medical service and emergency preparedness. This will be accomplished in the most cost-effective manner with maximum utilization of available resources, never sacrificing the safety of our members.



DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

OFFICE OF DIRECTOR - FIRE CHIEF

FUNCTION:

Chapter 31 Part 1

The Office of the Director provides leadership and management support to all the Divisions within the Fire and Rescue Department. It includes human resources, recruiting, payroll, general administrative, budgeting and planning functions. The office also provides support in the areas of media relations, professional standards, and community affairs.

STRATEGIES AND GOALS:

- Continue to recruit and hire a diverse workforce reflective of the community
- Ensure recurring private funding for the Firefighter Candidate Sponsorship Program. This will help JFRD increase the number of minorities and female candidates for the position of firefighter
- Continued improvement of public safety in the areas of response, plans review, prevention, training, and emergency preparedness for natural and manmade disasters.
- Continuing a focus on employee safety by reducing the number of apparatus accidents through advanced training classes and culture changes.
- Continued focus on reducing ISO Class 10 areas of the city.
- Continuing focus on providing the safest working environment possible for JFRD members by requiring personnel accountability, personal decontamination after structure fires, all PPE is washed after each structure fire, proper wearing and use of all PPE, and personnel are not unnecessarily exposed to hazardous events.
- Continued participation in the Medicaid Managed Care Options (MCO) program and Public Emergency Medical Transportation (PEMT) programs to leverage additional revenue due for the transport and care of patients.
- Ensuring the newly created Safety Command within JFRD primarily focuses on personnel safety by ensuring that JFRD personnel adhere to the latest safety standards and have the safest PPE and equipment. The Safety Command will accomplish this by issuing safety directives, testing, and evaluating PPE and equipment, and training department personnel in best practice safety procedures.

EMERGENCY PREPAREDNESS

FUNCTION:

Chapter 31 Part 6

Emergency Preparedness administers and coordinates a full range of homeland security and emergency management services for all hazards faced by our community. This includes tasks and functions within disaster mitigation, preparedness, prevention, response, resilience, and recovery. The Division also manages the Duval County Emergency Operations Center and coordinates with key stakeholders throughout the community. The Division coordinates urban area preparedness to terrorism, catastrophic incidents, and special events. The Division also serves as the direct advisor to the Mayor on all emergency management matters and serves as coordinator for the Mayor's Security and Emergency Preparedness Planning Council (SEPPC). The Division is responsible for the City of Jacksonville Comprehensive Emergency Management Plan and Local Mitigation Strategy. The Division also manages the FEMA Public Assistance major disaster recovery programs for the City.

STRATEGIES AND GOALS:

- Effectively and efficiently administer and coordinate a full range of homeland security and emergency management services for all hazards faced by the community.
- Conduct tasks and functions within disaster mitigation, preparedness, prevention, response, resilience, and recovery.
- Manage the Duval County Emergency Operations Center and coordinate with key stakeholders throughout the community.

STRATEGIES AND GOALS, continued

- Coordinate urban area preparedness and response to terrorism, catastrophic incidents, and special events.
- Serve as coordinator for the Mayor's Security and Emergency Preparedness Planning Council (SEPPC).
- Prepare the City of Jacksonville Comprehensive Emergency Management Plan (CEMP).
- Prepare the City of Jacksonville Local Mitigation Strategy (LMS).
- Manage the FEMA Public Assistance major disaster recovery programs for the city.
- Operate throughout the year, as the local emergency management organization, to maintain the five pillars of emergency management: prevention, mitigation, preparedness, response, resilience, and recovery.
- Provide training to permanent and temporary staff and key stakeholders, to ensure competency in emergency management; the National Incident Management System (NIMS); and principles of the Incident Command System (ICS).
- Apply for and provide administrative oversight for related grants awarded to the city, including The State Home Security Grant Program (SHSGP); Hazard Mitigation Grant Program (HMGP); Emergency Management Performance Grant Program (EMPG); Emergency Management Preparedness and Assistance (EMPA); Staffing for Adequate Fire and Emergency Response Grants (SAFER); Assistance to Firefighters Grant Program (AFG); and the Port Security Grant Program (PSG).
- Manage and coordinate several homeland security preparedness programs and maintain liaison with local U.S. Department of Homeland Security representatives for situational awareness.

FIRE OPERATIONS

FUNCTION:

Chapter 31 Part 2

Fire Operations is responsible for minimizing the loss of life and property resulting from fires and other disasters through fire suppression and heavy rescue. This Division also includes Ocean Rescue and Administrative Services, which oversees the fleet and facilities functions of the Department.

STRATEGIES AND GOALS:

- Fire Operations will continue to seek and implement the highest levels of training to improve response capabilities and to provide superior customer service.
- The Operations Division will strive to enhance safety. This will be accomplished through enhanced company level training, supervisory training, and personnel accountability.
- The Division continues to focus on reducing the number of vehicle accidents throughout the department. With an emphasis being placed on a cultural change in driving habits. This will be accomplished through advanced emergency vehicle operator training and enhanced supervisor oversight.
- Fire station capital maintenance repair project will continue to make fire station facility improvements throughout the City of Jacksonville. There is an emphasis on providing facilities to accommodate the ever-changing diverse work force of the fire service.
- Tactical Support will continue to maintain fleet. Safety, quality craftsmanship and the latest technology will be the driving factor.
- JFRD is the largest ISO Type I Department in the nation. Fire Operations will strive daily to improve service levels to maintain this high standard.
- Fire Operations has programs in place to reduce firefighter exposures to carcinogens. This is accomplished through decontamination procedures after fires, gear washers at multiple locations, and diesel exhaust removal systems at all stations. In the coming year we will provide continuing education to the field personnel to promote a safer working environment.
- Ocean Rescue will provide quality lifesaving services to both Hannah and Huguenot Park. The lifeguards meet all the standards for both water rescue and EMS skills. Safety and customer service are the objective in all their efforts.

FIRE PREVENTION

FUNCTION:

Chapter 31 Part 5

Fire Prevention performs fire and life safety building inspections, reviews new construction plans for fire code compliance and conducts fire and life safety public education programs.

STRATEGIES AND GOALS:

- Conduct fire safety inspections of all commercial buildings on an annual basis.
- Increase staffing levels to keep up with the commercial growth which has been occurring with the county.
- Increase Plans Review staffing levels to shorten the time frame required to review construction plans.
- Enhance Plans Review educational and certification levels in pursuit of becoming the most accredited Plans Review department in the State of Florida.
- Provide certified inspection stickers on all Food Trucks within the county.
- Provide Fire Safety public education to citizens.
- Obtain a new and more modern Fire Safety house to meet the demands associated with providing a robust Public Education program.
- Promote public awareness of the importance of installing smoke detectors.

FIRE TRAINING

FUNCTION:

Chapter 31 Part 4

Fire Training provides current state of the art training, education, and certification to all JFRD personnel. This is accomplished through a continual review of national best practices and current trends as they relate to JFRD personnel training needs.

STRATEGIES AND GOALS:

- The Training Academy is prepared to train personnel in Advanced Recruit Classes based on the number of personnel that are expected to retire in 2022-2023.
- Stay focused on the mandatory in-service training that is required by the State of Florida and the Professional Growth and Development Plan.
- Responsible for maintaining the Urban Search and Rescue team by providing 24 new members with all five disciplines and refreshers for 200 personnel that have obtained all 5 disciplines for Urban Search and Rescue certification.
- Provide the 160-hour Hazardous Materials Technician class for 30 personnel to help backfill those individuals who have retired or they have promoted and are no longer assigned to the team.
- JFRD will provide an Advanced Hazardous Materials Life Support Class for 10 personnel to comply with the EMAP accreditation process.
- Provide Airport Rescue Firefighting Classes to personnel who will be used to backfill the two fire stations located on airfields.
- Offer the Emergency Road Access Team (ERAT) Chainsaw Operations Class in preparation for the upcoming Hurricane Season.
- Provide Advanced Cardiac Life Support (ACLS), Basic Life Support (BLS) and Pediatric Life Support (PALS) for all the personnel assigned to the department as either a Paramedic or an EMT.
- Provide Company level training which would include Wildland/marine training.
- Provide ISO Training for the department which would include the 18 hours of Facilities Training necessary to keep our current ISO rating.
- Continue Wellness Initiative to include the replacement of treadmills, rowers, ellipticals, and various fitness equipment that is located at the fire stations and medical supplies/services to maintain the health of all JFRD personnel.

STRATEGIES AND GOALS, continued

- Voluntary Health screenings to all JFRD personnel that would include hearing, vision, blood work, ultrasound, and stress tests. Rapid COVID testing, flu, strep throat screening as needed for JFRD personnel to limit the spread of communicable illnesses within the department.

RESCUE

FUNCTION:

Chapter 31 Part 3

The Rescue Division is responsible for minimizing the loss of life and disability resulting from cardiac, medical, and traumatic emergencies through efficient delivery of high-quality, pre-hospital care and transport. This division also manages the Fire/Rescue Communications Center. The Communications Center is primarily responsible for receiving and processing 9-1-1 calls for emergency assistance, including providing immediate life-saving instructions over the phone and dispatching appropriate resources in a manner that reduces the response times and ensures adequate personnel are on scene to mitigate the situation.

STRATEGIES AND GOALS:

- The Rescue Division will continue to utilize state-of-the-art medical equipment, best practice training, and state-of-the-art Rescue vehicles to ensure personnel are able to respond and arrive quickly and appropriately while providing patients with optimum medical treatment and transport.
- The Division added an additional frontline Rescue unit to the fleet (Rescue 74), which put our total number of fully budgeted Rescue units at 60. This unprecedented growth in the Rescue Division fulfills the mayor's promise to put a Rescue in every fire station and community. FS 64 and FS 75 will begin construction in FY'23-24, which will provide two additional Rescues and 62 units in total.
- The JFRD began the first-ever fire-based EMS service in the world in 1967 and has been an industry leader in fire-based EMS ever since. Today, new technologically advanced equipment, progressive treatment algorithms, medications, and clinical care guidelines are continuously implemented department-wide to help achieve EMS industry Best Practices and standards.
- On October 1, 2023, the Rescue Division will officially deploy its first-ever Critical Care Paramedic response units (two units initially), which will include highly qualified and nationally certified paramedics trained in advanced medical procedures such as phlebotomy, rapid sequence induction, ventilator management, and advanced cardiology, trauma, and obstetrics care. These two units will be strategically located, one on each side of the St. John's River, to rapidly respond to the most critical calls that JFRD experiences.
- In FY 22/23, the Rescue Division plans to upgrade its aging and existing cardiac monitors with new, state-of-the-art 12-lead capable monitor/defibrillator/pacemakers. These new monitors will provide the latest and greatest technology, enabling JFRD paramedics to quickly detect and treat diagnostic abnormalities and provide the best patient outcomes. JFRD has one of the highest ROSC (return of spontaneous circulation) rates nationwide, which is partially attributed to the high-quality and technologically advanced medical equipment that is carried on every JFRD Rescue unit. The Rescue Division continues to provide EMS services at both Jacksonville Beach Fire Station locations (FS 60 & FS 71), consistent with the acquisition of fire and emergency services by JFRD in Jacksonville Beach in 2019.

HEALTH ADMINISTRATOR

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

State of Florida Statutes: Chapter 154 Part 1

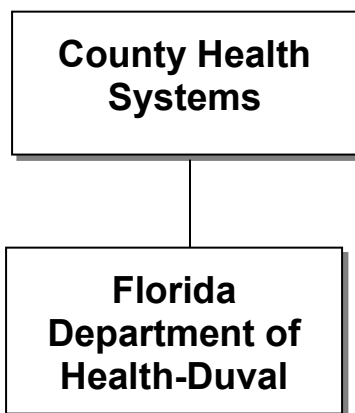
Municipal Code: Chapter 29

DEPARTMENT VISION:

To protect, promote and improve the health of all people in Florida through integrated state, county, and community efforts.

DEPARTMENT MISSION:

To be the healthiest state in the Nation.



DEPARTMENTAL FUNCTIONS, STRATEGIES AND GOALS:

FLORIDA DEPARTMENT OF HEALTH – DUVAL COUNTY

FUNCTION:

The Florida Department of Health in Duval County (DOH-Duval) is a partnership between the State of Florida and the City of Jacksonville. The funding for DOH-Duval comes from the State of Florida, the City of Jacksonville and from county fees to deliver services to Duval County citizens mandated by Florida Statutes Chapter 154.01. The City of Jacksonville funds approximately 2% of the total operating budget.

STRATEGIES AND GOALS:

DOH-Duval and the other 66 county health departments are part of the Florida Department of Health. DOH-Duval services the entire population of Duval County and employs a staff of 424 with a \$43 million budget. Services include pediatric primary care, maternity care, dental, and immunizations. DOH-Duval also provides specialty care in the areas of HIV care and case management, STD clinical services, Refugee health, tuberculosis care and case management. We also provide health promotion and disease prevention services through communicable disease control and monitoring, environmental health, emergency preparedness, mental health care, pharmacy, and laboratory services.

STRATEGIES AND GOALS, continued

Standard hours of operation are Monday through Friday 8am-5pm, with extended hours for some clinical services and outreach activities to accommodate educational outreach and testing efforts. DOH-Duval has involved the citizens of Jacksonville in various capacities, such as coalitions, focus groups and advisory councils.

- Over 42,000 clients were served.
- Over 89,000 health-related visits provided
- 20,150 WIC certifications were completed.
- 32,466 COVID-19 vaccines administered
- 2,850 Healthy Start face-face visits were held.
- 20,800 environmental health inspections were provided.
- 2,190 initial breast and/or cervical cancer screenings were performed.
- 87% of all STD cases treated within 7 days

To accomplish its goals, the Florida Department of Health in Duval County (DOH-Duval) will continue to work to confront emerging public health issues, build education and awareness toward prevention opportunities and collaborate with partners to improve health outcomes.

JACKSONVILLE HUMAN RIGHTS COMMISSION

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

Municipal Code: Chapters 60, 400, 402, 406 and 408.

DEPARTMENT VISION:

To change the ethos of Jacksonville and to create an environment where harmony, unity, and equality abounds.

DEPARTMENT MISSION:

To promote and encourage fair treatment and equal opportunity for all persons regardless of race, color, religion, sex, sexual orientation, gender identity, national origin, age, disability, marital or familial status, pregnancy, or ancestry. To promote mutual understanding and respect among members of all economic, social, racial, religious, and ethnic groups. To eliminate discrimination against and antagonism between religious, racial, and ethnic groups.

DIVISIONAL FUNCTION, STRATEGIES AND GOALS:

HUMAN RIGHTS COMMISSION

FUNCTION:

To promote and encourage fair treatment and equal opportunity for all persons, promote mutual understanding and respect among all groups, and endeavor to eliminate discrimination. The Jacksonville Human Rights Commission (JHRC) has the authority to enforce local anti-discrimination laws and to conduct investigations into discriminatory practices in employment, housing, and public accommodations. The JHRC also implements the policies outlined in the Equal Opportunity / Equal Access (EO/EA) program for the City, ensures compliance with federal reporting requirements, and provides positive steps to correct or eliminate the vestiges of past discriminatory practices that may have adversely denied full and equal participation by under-represented groups in the City's workforce.

STRATEGIES AND GOALS:

- Train staff and improve procedures to continue processing discrimination inquiries/complaints within the timeline required by the Jacksonville Ordinance Code.
- Increase the number of cases settled/resolved through JHRC's volunteer mediation program.
- Continue to partner with federal, state and local agencies, such as the U.S. Equal Employment Opportunity Commission (EEOC) and the U.S. Department of Housing and Urban Development (HUD), on preventing/eliminating discriminatory practices in Jacksonville/Duval County.
- Plan upcoming 2022/2023 education/outreach events (e.g., October 2022 Lunch & Learn and April 2023 Fair Housing Symposium among others).
- Increase education/outreach and training for members of the public on their rights under federal, state and local employment, housing and public accommodations anti-discrimination laws.
- Continue CDBG grant-funded fair housing advertising and media campaign.

EQUAL OPPORTUNITY DIVISION

FUNCTION:

The Division is responsible for administering the City's Equal Opportunity / Equal Access Program that promotes and enforces equal opportunity and access to and advancement within the City's workforce and adherence with federal contract compliance programs. The division shall receive internal complaints of discrimination and shall resolve complaints or conduct a fair investigation of such complaints in a prompt manner and provide for fair and adequate relief where appropriate.

STRATEGIES AND GOALS:

- Continue to handle internal complaints filed by City employees and applicants in a prompt and efficient manner (within 90 days).
- Train staff and update procedures to improve handling/efficiency of the internal complaint process, the annual workforce utilization report, and other EO/EA Office responsibilities.
- Improve and/or implement City-wide EEO/diversity training.
- Increase education/outreach and training of City employees and applicants on the City's equal employment policies and procedures.

JACKSONVILLE SHERIFF'S OFFICE

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

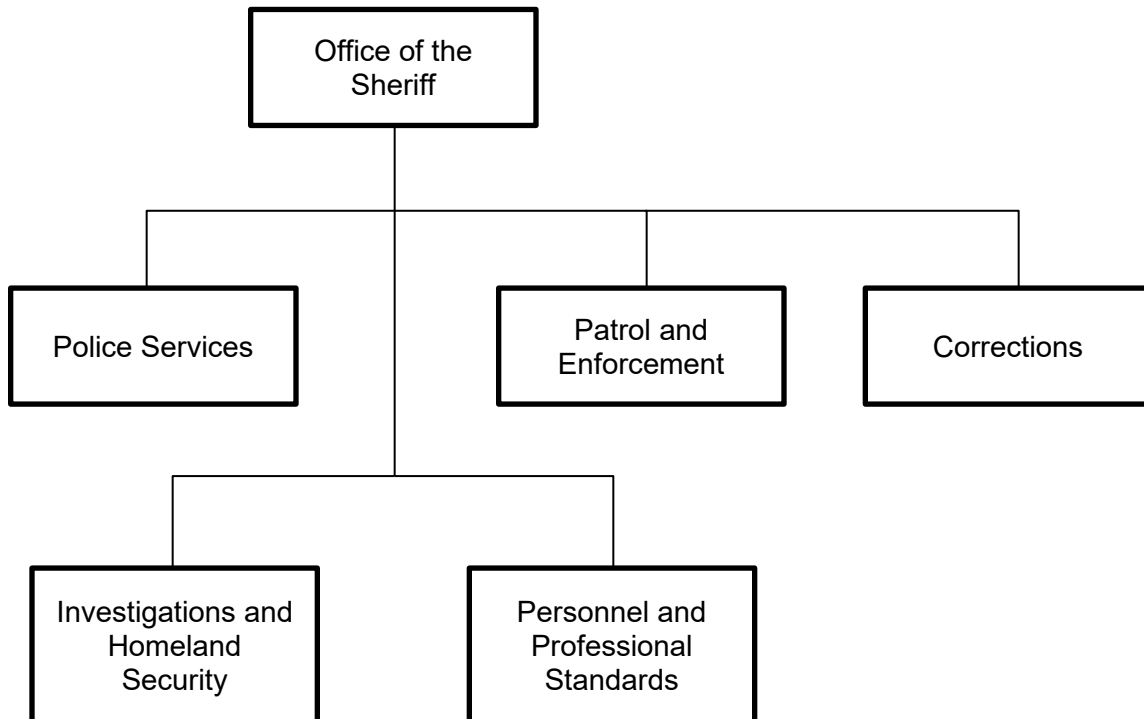
Florida Statute: Chapter 30
Duval County Charter: Article 8
Municipal Code: Chapter 37

DEPARTMENT MISSION:

With responsibility for public safety in the consolidated City of Jacksonville, the 3,601 members of the JSO are comprised of 1788 sworn police officers; 685 corrections officers; and 1,128 civilians ranging from courthouse bailiffs to public records clerks, emergency communications officers and school crossing guards as well as various part-time roles within the agency.

Collectively and individually, they carry out the mission of the agency: TO SERVE AND PROTECT IN PARTNERSHIP WITH OUR COMMUNITY. Sheriff Pat Ivey leads the agency in commitment to the agency's top priorities:

- Reduce violent crime
- Leverage lean efficiencies
- Grow community engagement



DEPARTMENTAL FUNCTION, STRATEGIES AND GOALS:

OFFICE OF THE SHERIFF

FUNCTION:

Fighting violent crime takes a great deal of coordinated efforts. An essential component to leveraging these technological capabilities is in the infrastructure that is in place to handle all the information law enforcement has at its disposal. All these technologies will be working together just as law enforcement works with citizens; and the cohesive partnership of fighting crime is a huge step forward for Jacksonville. We are now fighting crime faster than ever before. And as we continue to invest in the Real Time Crime Center, we will see even more results.

STRATEGIES AND GOALS:

In October 2021, the Jacksonville Sheriff's Office Aviation Unit took delivery of two 2021 Bell 407GX1 aircrafts. The acquisition of the aircrafts will enhance efficiency, safety, aerial assessments during natural disasters and special operation missions. The new aircrafts will also participate in community events such as school tours, youth camp, young aviator meet and greets and other community events. These events allow citizens to have one-on-one interactions with the pilot(s) while observing the aircraft(s). In 2021, the JSO Aviation Unit responded to approximately 3,000 calls for service and logged roughly 1,600 flight hours.

In 2021, assessors for the Commission on Accreditation for Law Enforcement Agencies (CALEA) reviewed 458 standards for agency reaccreditation. The assessment determined that the Jacksonville Sheriff's Office was 100% compliant with accreditation standards and the agency received its eighth CALEA reaccreditation award and ninth award overall. Additionally, assessors for the Florida Corrections Accreditation Commission (FCAC) found the agency was 100% compliant with accreditation standards and renewed the agency's accreditation for the 12th time.

In Fiscal Year 2021, part of the approved financial request for the COPS Grant was allocated to the funding of the Co-Responder Program. The program partners a police officer with a licensed mental health professional who respond together on calls for service involving mental health and homeless population issues.

Through a collaborative effort with JSO's Department of Police Services and Department of Personnel and Professional Standards, the Sheriff's Office secured and began the agency-wide rollout of the TASER 7[®] (conducted electrical weapon). In July 2021, JSO's Training Academy staff facilitated the Sheriff's Office transition. This tool is used for officer and citizen safety and provides enhanced capabilities compared to the previous model issued to officers. Additionally, this updated equipment meets compliance regulations and is required due to end of life / warranties of the previously issued equipment. While the project began in 2021, it is anticipated to be ongoing for a minimum of two years as tools are acquired, distributed, and sworn personnel are trained.

In 2021, network engineers assigned to JSO's Information Systems Management Section migrated 40 servers from aging systems onto new technology. This team also replaced/upgraded an extensive amount of access points, routers, and firewalls to improve daily agency operations while maintaining a constant level of access and data security.

In 2021, the Body Worn Camera Unit conducted four recruit training classes resulting in 165 new officers being trained. Additionally, in 2021, this unit filled 17,927 requests for copies of body-worn camera video.

A total of 5,352 Police Officers, Correctional Officers, Judicial Officers, security personnel, State Attorney's Office Investigators, and retired police officers completed either the Florida Department of Law Enforcement required requalification course or the JSO mandated firearms qualification course in 2021. Also, in 2021, the Gun Range staff was responsible for training a total of 231 Basic Law Enforcement and Basic Correctional Officer recruits.

STRATEGIES AND GOALS, continued

In 2021, the Jacksonville Sheriff's **Canine Unit** handled over 1,500 dispatched calls-for-service and conducted 71 protective and investigative explosive sweeps. The Canine Unit was directly responsible for a total of 635 suspect apprehensions and helped to facilitate the seizure of 179,744 in US currency obtained or utilized during illegal narcotic transactions.

Further leverage technological capabilities, including:

- The expansion of the Real Time Crime Center to help law enforcement identify emerging patterns and trends.
- Continuing to facilitate the Jail Records Management System (RMS) upgrade to ATIMS

Design and implement optimal strategies to increase participation in community engagement programs (i.e., Sheriff's Watch programs).

Assess the current recruitment process by researching best practices for recruiting and attracting talent to the agency.

KIDS HOPE ALLIANCE

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

Municipal Code: Chapter 77

DEPARTMENT VISION:

An environment where every child and youth will reach their academic, career, and civic potential.

DEPARTMENT MISSION:

To build and facilitate access to a continuum of comprehensive and integrated programs, services, and activities that address the critical needs of children, youth, and their families.

DEPARTMENTAL FUNCTIONS, STRATEGIES AND GOALS:

FUNCTION:

The Kids Hope Alliance (KHA) is responsible for comprehensively developing, overseeing, managing, and implementing an Essential Services Plan for children and youth. KHA accomplishes and monitors children and youth programs, services and activities permitted under the Plan through third-party service providers and other City agencies. KHA is responsible for improving the lives of children and youth in the City by working to ensure their safety, health, employability, self-value and ultimately a more secure future.

KHA staff provide all necessary program support to the wide variety of providers that KHA funds to improve outcomes for the children, youth, and families of Jacksonville. Administration is broken down into research, training, grant management, contract management, quality improvement, communications, technology and data, and finance – all of which ensure that operations run effectively and efficiently to support the ultimate mission.

The KHA Essential Services Plan classifies the work within five Essential Services Categories. These Categories are meant to identify the essential types of programs, services, and activities that are necessary to positively and tangibly impact the lives of children and youth so that KHA may effectively set its funding priorities.

STRATEGIES AND GOALS:

Early Learning

This service category consists of early learning, literacy, school readiness, and providing parents the tools they need to utilize positive principles to promote child safety and emotional growth. These programs, services and activities are intended to affect early childhood and youth development, prevent maltreatment, and adequately prepare children and youth for entry into school.

Some of the goals of this category include:

- Babies are born healthy and meet appropriate milestones as they grow.
- Children and families have access to affordable and high-quality early care and education.
- Children enter Kindergarten ready to succeed.

Juvenile Justice Prevention and Intervention

This Service category consists of programs, services and activities designed to invest in children before they exhibit behaviors that require system intervention and reduce juvenile delinquency and crime. Additionally, this Service category shall consist of programs that directly target "at-home" children and youth and those children and youth who exhibit problem behaviors such as defiance, truancy, running away from home and other pre-delinquent behaviors.

Some of the goals of this category include:

- Youth will avoid the criminal justice system through prevention programs.
- Youth involved with the criminal justice system will successfully reintegrate into society through intervention programs.
- Every youth will have access to the guidance of a caring adult.

Out-of-School Time

This Service category consists of programs, services and activities designed to support children and youth during out-of-school hours (i.e., those hours outside of the minimum state required school hours), including but not limited to, summer camps, and before and after school programs.

Some of the goals of this category include:

- Children and youth have access to available high quality supplemental educational and enrichment services.
- Children and youth remain engaged and successfully complete each grade.
- Children and youth perform at grade level, particularly in the areas of literacy and numeracy.

Preteen and Teen

This Service category consists of programs, services and activities designed to support and assist children and youth during preteen and teen years, including but not limited to, mentoring, job training, career counseling, and youth employment programs.

Some of the goals of this category include:

- Youth will have access to information about potential career and educational pathways.
- Youth complete the steps and obtain the skills necessary to enter the workforce.
- Youth will receive opportunities to be civically engaged in their community.

Special Needs

This Service category consists of programs, services and activities designed to support and assist children and youth with special needs, including but not limited to, mental, behavioral, emotional, or physical disabilities. These types of mental, behavioral, and emotional health and physical disabilities challenges for children and youth can be the primary drivers for many performance and behavior issues.

Some of the goals of this category include:

- Children with special needs and their families have timely access to available resources for assessment and services.
- Families have the protective factors/support they need to prevent child abuse and neglect.
- Providers will have access to tools and resources to enhance services to those with unique circumstances, particularly those with physical and mental challenges and English-language learners.

MEDICAL EXAMINER

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

Florida Statute: Chapter 406

Municipal Code: Chapter 38

DEPARTMENT VISION:

The Medical Examiner's Office is dedicated to providing exceptional service in the investigation and certification of deaths under the jurisdiction of this office. We will conduct honest and impartial, independent investigations into the manner and cause of death, while maintaining accreditation with the National Association of Medical Examiners (NAME). We will continue to educate ourselves in the advancement of forensic science and investigation techniques that will increase the quality of our work and the efficiency in which we accomplish our tasks.

DEPARTMENT MISSION:

The Medical Examiner's Office is mandated by Florida Statute 406 to serve the public and judicial needs of the citizens of Duval County, as well as the surrounding counties of Clay, Nassau, Columbia, and Hamilton, by providing exceptional death investigation services. We will continue to work closely with all Federal, State and local authorities and departments, which interact with the Medical Examiner's Office.

DEPARTMENTAL FUNCTIONS, STRATEGIES AND GOALS:

MEDICAL EXAMINER

FUNCTION:

The Medical Examiner's Office is mandated by Florida Statute to investigate and certify deaths as outlined in F.S. 406.11(1) (a) and approve cremations as specified in F.S. 406.11(1) (c), to provide highly professional forensic services to the citizens of Duval, Clay, Nassau, Columbia, and Hamilton, counties. Services include autopsies, toxicological analysis, histopathological preparations of tissues, autopsy reports, scene investigations, expert witness testimony and, storage of bodies until proper disposition is made. The Office provides vital information and statistical data to Jacksonville Sheriff's Office as well as other county law enforcement agencies, State Attorneys, Public Defenders, Florida Department of Law Enforcement, Federal Bureau of Investigation, National Transportation Safety Board, Federal Aviation Administration, Department of Vital Statistics, Consumer Protection Agencies, Organ Procurement agencies, Bone, Tissue and Eye Banks, funeral homes, media, insurance companies and families, as well as teaching and training for medical residents.

STRATEGIES AND GOALS:

The Medical Examiner's Office will continue to identify and overcome challenges that have been created by the continued increase in workload. It will increase its abilities to provide quality and timely services to the counties that fall under its jurisdiction and individuals and agencies that seek its assistance while maintaining national accreditation standards. During FY 23, the Medical Examiner's Office will focus on:

- Integrating the two newly appointed Associate Medical Examiners into the office's caseload as well as bring on an additional Forensic Investigator.
- In collaboration with the Department of Public Works, making positive strides in the design and build of a new medical examiner facility.
- Establishing new and maintaining current relationships with Universities and organizations devoted to medical education and development.
- Continuing to review business processes in order to maximize efficiencies in service; ratifying and/or creating processes as needed.

MILITARY AFFAIRS AND VETERANS

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

Municipal Code: Chapter 22

DEPARTMENT VISION:

To grow Jacksonville's reputation as the most military and Veteran-friendly city in the nation.

DEPARTMENT MISSION:

To advocate for the expansion of military infrastructure, personnel, and jobs; to deliver timely and competent services to the City's large and growing Veterans population.

DEPARTMENTAL FUNCTIONS, STRATEGIES AND GOALS:

MILITARY AFFAIRS AND VETERANS

The Military Affairs and Veterans department reopened our offices for in-person service on June 2020. During the pandemic there was no break in services; our Veteran Service Officers and Social Service Specialists served clients through Zoom, phone contact as well as in-person. The department produced and hosted multiple observances and recognition events for veterans through our annual Celebration of Valor (October-December) programming; a city-wide Veterans Summit, Homeless Veterans Jobs and Resource Fair, a Veterans Day Recognition Breakfast; Vetrepeneur Summit and Veteran Services Officer (VSO) community outreach events. The City of Jacksonville's Memorial Day Observance was produced by the department along with Public Affairs and viewed through City media channels by over 4,500 in 2022. The leadership staff has engaged in numerous community meetings to spread the word about services available through the department. More than 950 military service members per month are choosing to transition from service and to reside in Jacksonville. The department has ongoing efforts to protect local military bases from encroachment surrounding Duval County Navy bases (over 1600 acres protected to date). The department will be receiving state grants to fund encroachment protection/compatible land use around Naval installations in Duval County. The department has over \$3 million dollars in grants under management or anticipated for award in FY 23. During the current year of a grant from the Jaguars Foundation, the department expanded financial assistance to veterans, JTA transportation assistance, tax preparation assistance, community partnership grants to local veterans serving organizations and career support for transitioning military and veterans.

In FY 22, the City's Jobs-for-Vets website received over 12,000 web hits per month with more than 500 employers supporting the program and hiring veterans. The department is committed to growing our veterans outreach initiatives to include access to more Veteran Service Officers, social services and career planning assistance. The department is planning to host its sixth annual Military Spouse Appreciation Night Out. The department advocates for Jacksonville's military infrastructure growth and the Director and Supervisor will play an important role in addressing the expected future budget challenges to our local military bases, government workforce, and the missions performed by local commands by engaging at the federal level and cooperatively through the Chamber of Commerce and Florida Defense Alliance. Additionally, the department has a federal advocacy team under contract, funded through a State of Florida grant, to represent the city's military interest with Congressional leaders and Pentagon leadership. The department will continue active communication with base commanders and share information with the Mayor and senior leadership. The department received a three-year grant in 2021 from the US Department of Labor to provide employment and support services to homeless veterans. The Homeless Veterans Reintegration Program enrolled 69 homeless veterans in 2021, placed 66 in housing and found permanent employment for 60 formerly homeless veterans. We will continue to promote our partnership with CareerSource who provides job assistance for veterans two days a week through a satellite location in the department.

NEIGHBORHOODS

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

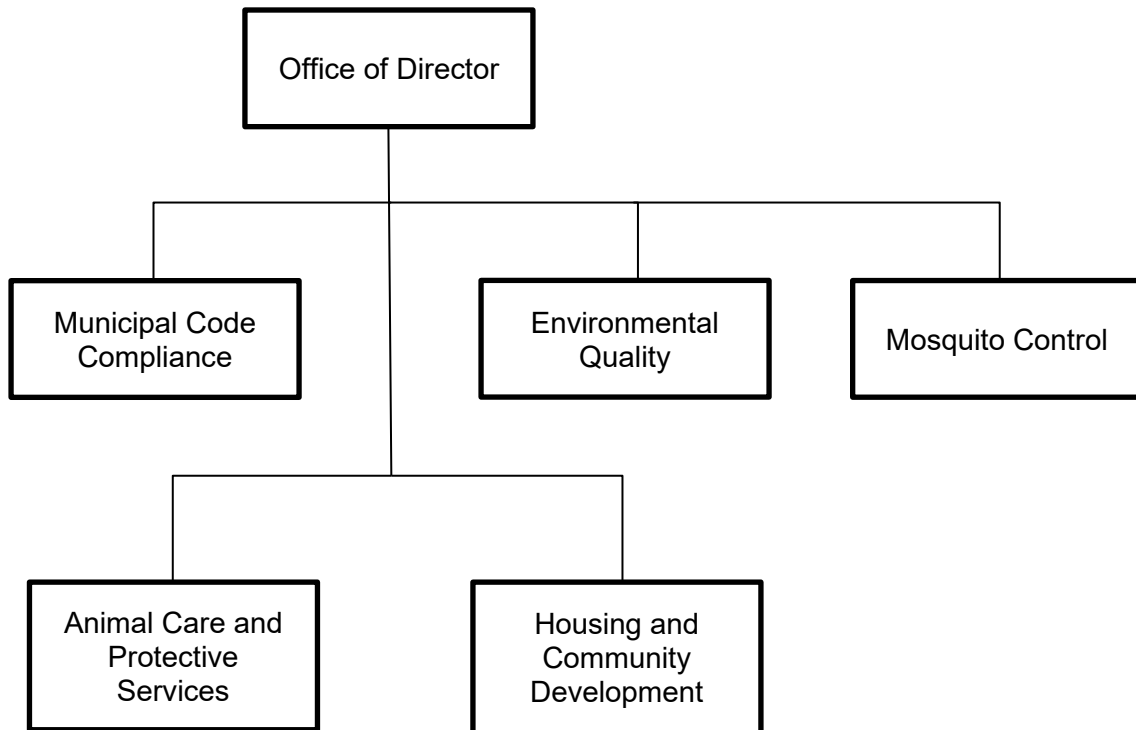
Municipal Code: Chapter 34

DEPARTMENT VISION:

Pursue a clean, safe, and healthy community through a partnership with business, citizen groups, and government to foster community values that embrace the natural environment, promote public safety, and encourage civic pride. Earn public trust by providing excellent service, which exceeds the expectations of our customers. Operate with a common purpose to fulfill the City's overall mission to provide responsive and responsible government.

DEPARTMENT MISSION:

To provide a wide range of services and resources for Jacksonville's citizens so that the City's diverse neighborhoods are preserved and enhanced; improve the physical, social and economic health of Jacksonville neighborhoods; assist citizens to make positive contributions to their communities; support neighborhood self-reliance and enhance the quality of life for the residents through community-based problem solving, neighborhood-oriented services and public/private cooperation; ensuring a proactive and collaborative approach to providing resources and timely responses to citizens' concerns.



DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

OFFICE OF THE DIRECTOR

FUNCTION:

Chapter 34 Parts 1, 7 and 8

Office of Director

Office of Director serve the citizens of Jacksonville by enhancing the quality of life through administration of regulatory programs to protect our natural environment and safeguard the public health, safety, and welfare in a cost-effective, results-oriented manner. The office also provides financial and management support to its five divisions: Animal Care and Protective Services, Municipal Code Compliance, Housing and Community Development, Environmental Quality, and Mosquito Control.

City Link / 630-CITY

630-CITY is Jacksonville's trusted resource connecting customers to city services, while creating the ultimate service experience. Their goal is to expand customers' knowledge, enrich perceptions of city government, and empower them to utilize the full range of resources.

The Customer Service Center strives to:

- Focus on customer service and build solution-based relationships by listening, acting with integrity, and creating positive results.
- Educate and empower citizens to access city services and information.
- Help city agencies improve service delivery by allowing them to focus on their core mission and efficiently manage their processes.

Neighborhood Services Office

In support of the Mayor's priority component's "Economic Development", "Neighborhoods", "Public Safety", "Health and Wellness", and "Youth", the Neighborhood Services Office (NSO) focuses on citizen participation and neighborhood improvements. The work facilitated by the staff enhances communication between city government and local communities, neighborhood organizations, local businesses, educational institutions, and residents to ensure the needs of the community are being met and neighborhoods maintain or improve the current standard of living. NSO functions as a community liaison by providing information, services, and support to encourage, inspire, educate, and enable citizens to build stronger neighborhoods for a safe, attractive, and inviting City in which to live, work, play, and raise a family.

STRATEGIES AND GOALS:

Strategy One:

Continue to support Citizen Planning Advisory Committees (CPACs), Clean It Up Green It up program, neighborhood leader training and the Safety and Crime Reduction Commission initiatives. The Neighborhood Coordinators will:

- Deliver professional, courteous, and consistent timely customer service and communication.
- Expand and encourage citizen engagement.
- Enhance and expand communication networks throughout the City, JSO, DCPS, JFRD and with community groups.
- Work to develop community organizations or neighborhood associations where none exist.
- Provide educational programs and guidance to educate the community to utilize various city services.
- Develop interest and assist with the organization of neighborhood clean-ups.
- Assist and encourage community members/groups to promote grassroots events and activities that are needed in their community.
- Connect organizations, committees, and agencies to needed resources in local communities.

STRATEGIES AND GOALS, continued

Strategy Two:

Research by Keep America Beautiful indicates cleaner communities aid in reducing crime, enhances well-being of residents and creates a cohesive feeling in community. In alignment with the Mayor's priority components, the Clean It Up-Green It Up (CIU-GIU) program conducts activities which improve the visual vitality of communities and save taxpayers thousands of dollars in litter abatement and beautification projects. These activities engage residents to help improve the quality of life and provide educational activities including:

- Coordinating and executing neighborhood cleanups in the Mayor's CBCRP targeted areas.
- Work with ITD to create a web-based database tool which will allow the CIU-GIU program to support community clean ups and collect information on new volunteer groups to further enhance the Mayor's priority strategies relative to neighborhoods, health and wellness and public safety quickly and efficiently.
- Continue securing Florida Department of Transportation (FDOT) and Florida Inland Navigation District (F.I.N.D.) grants which allow Keep Jacksonville Beautiful, a program managed under CIU, GIU, to fund the community gardens, purchase trees and plants for installation at local parks, purchase sea oats that are planted along sand dunes in beach communities to prevent erosion during hurricanes and purchase cleaning supplies, such as bags, gloves trash grabbers, safety vests and boat hooks.
- Promote litter abatement and recycling education efforts in presentations at local elementary and middle schools. Recruit Keep Jacksonville Beautiful commissioners to assist CIU-GIU staff for in-class presentations on litter abatement, beautification, and recycling.

Strategy Three:

The Safety and Crime Reduction Commission (the "Commission") is a citizen-led group whose purpose is to undertake an in-depth review of the various programs within the city and abroad which have been found to contribute to safety and crime reduction; this will include a review of successful programs created and/or operated by community organizations, social agencies, the Jacksonville Sheriff's Office, the Duval County Public Schools, and the City of Jacksonville itself as well as programs outside our City. The Commission will investigate the efficacy of these programs and make recommendations for how the City can leverage existing resources and expand and/or implement successful programs to create a comprehensive community-wide anti-crime initiative, which includes components of public safety, education, mental health, literacy, positive youth development, physical health, neighborhood stability, crime deterrence, workforce training, and intervention and rehabilitation. To accomplish these goals in the upcoming fiscal year, the Crime and Safety Administrator will:

- Review and monitor all municipally funded programs, departments and initiatives designed to reduce crime and improve safety directly or indirectly.
- Review other initiatives that are involved in crime reduction and safety to determine opportunities for program expansion.
- Develop, coordinate, implement a variety of crime prevention, safety, and community relations programs.
- Serve as an information resource to citizens and the public.
- Perform research, provide input, and review proposed City ordinances related to crime prevention, as assigned.
- Research and respond to constituent issues and concerns as requested.
- Maintain statistics and prepare reports on crime data, designed to inform future decisions.

ANIMAL CARE AND PROTECTIVE SERVICES

FUNCTION:

Chapter 34 Part 6

Jacksonville's Animal Care and Protective Services (ACPS) provides animal care and protection by fair enforcement and community education. ACPS also enhances the citizens quality of life by offering quality pets for adoption at a reasonable cost. ACPS is dedicated to providing a high level of service to the citizens of Jacksonville and saving the lives of all adoptable animals in the community.

STRATEGIES AND GOALS:

Improve community involvement and change perception of ACPS being the "dog pound"

- Decrease daily in-shelter population by 2%
- Create opportunities and programs for staff development and training to continually improve customer service and employee knowledge, skills, and abilities.

MUNICIPAL CODE COMPLIANCE

FUNCTION:

Chapter 34 Part 3

The Municipal Code Compliance Division's (MCCD) mission is that every citizen in every zip code has the highest quality of life possible and access to safe neighborhoods and communities. Through the equitable and consistent enforcement of our local property safety and zoning ordinances, MCCD endeavors to promote and protect the health, safety, welfare, and wellbeing of residents, businesses, and tourists of the City of Jacksonville. The division strives to develop a knowledgeable and professional workforce dedicated to providing customers with effective and efficient service while maintaining Jacksonville's safety and welfare.

In support of the Mayor's priority components and through the citywide health initiative, Journey to One, the Municipal Code Compliance Division aims to improve our community's health through blight reduction, restoring neighborhood pride, and overall enhancement in our citizens' quality of life.

STRATEGIES AND GOALS:

1. Public Safety

- Respond to citizen requests promptly while educating the citizenry on methods of voluntary compliance.
- Lead multiagency task forces to combat nuisance on commercial and residential properties.
- Coordinate natural disaster assessments and notify all City agencies of the needs of the community following a catastrophe.
- Secure abandoned properties and demolish unsafe structures within the community.
- D.A.R.T. (Drug Abatement and Response Team) works in conjunction with JSO, JFRD and BID on reported drug houses in neighborhoods.

2. Combat Blight

- Conduct proactive blight enforcement projects within neighborhoods in all areas of the City.
- Conduct commercial corridor assessments to improve the quality of life for neighboring citizens.
- Improve the Downtown Neighborhood by working to secure abandoned buildings and promote neat and attractive property maintenance.
- Partner with the Sherriff's Office to reduce homeless camps on abandoned and vacant property.

STRATEGIES AND GOALS, continued

3. Community Outreach

- Attend community meetings and forums to educate the public on blight reduction and to promote community pride.
- Encourage community engagement.
- Attend the planned neighborhood walks to assist the administration and JSO in community outreach and compliance education.
- Attend Townhall meetings with Councilmembers to listen, educate, and address neighborhood concerns.

MOSQUITO CONTROL

FUNCTION:

Chapter 34 Part 5

In support of the Mayor's priority component's "Neighborhoods", "Health & Wellness", and through the citywide health initiative, Journey to One, the Mosquito Control Division is responsible for all activities in the City of Jacksonville relating to the control of mosquitoes and arbovirus surveillance monitoring. The division performs spray and larvicide treatment as needed, maintains a surveillance program to monitor adult mosquito activity and educates the public about its role in reducing the mosquito population throughout the city.

STRATEGIES AND GOALS:

- Foster neighborhood involvement in having highly trained MC Technicians educating and providing solutions to the citizens they communicate with every day and influencing the quality of life for all citizens and neighborhoods.
- Expand and enhance our arbovirus surveillance monitoring network by partnering with the citizens to place mosquito traps in the citizen's property. This will improve advanced detection of adult mosquito activity and provide quicker responses to West Nile Virus and Eastern Equine Encephalitis.
- Incorporate BGS traps throughout the neighborhoods of Jacksonville to locate and map populations of *Aedes albopictus* as well as the resurgence and spread of *Aedes aegypti*, both of which are capable of transmitting Zika virus as well as Dengue. Improve our overall larval and adult mosquito monitoring to more accurately map and possibly predict the abundance of disease vector mosquitoes, protecting the public health and quality of life of the citizens of Jacksonville.
- Develop a program with our local stake holders to implement a fully functioning early notification system. This will advise the public of treatment plans to include social media, updated web platforms and Everbridge.
- Collaborate with the Department of Health in expanding public education opportunities on premise sanitation and neighborhood cleaning efforts, in order to prevent large mosquito populations and the diseases they transmit.
- Deliver professional, courteous, consistent, and timely customer service by leveraging technology to improve service delivery.
- Proactively expand our integrated insecticide resistance monitoring program to determine the geographic location, extent, and physiological mechanisms of resistance in mosquito populations; and take appropriate action to improve the efficacy of treatments used to control adult mosquitoes. This activity will support Economic Development by minimizing the nuisance of mosquitos and maximizing the quality of life throughout Jacksonville.
- Enhance organizational effectiveness and efficiency through continued development of a highly skilled and motivated workforce team that continuously improves its service to our customers through leadership and accountability.

HOUSING AND COMMUNITY DEVELOPMENT

FUNCTION:

Chapter 34 Part 2

The division administers and operates Jacksonville's affordable housing programs, supports neighborhood development in the city and assists with a variety of structural and organizational improvements. Additionally, the division is designated as the official housing agency for the city for affordable housing and all other similar matters except those for which the Jacksonville Housing Authority is responsible. An 11-member Housing and Community Development Commission advises, oversees, and provides guidance to the division. The Commission also serves as the Affordable Housing Advisory Committee required under the SHIP program. The division revitalizes slum and blighted areas. The division administers U.S. Department of Housing and Urban Development (HUD) funded programs such as the Community Development Block Grant (CDBG), Housing Opportunities with Persons with Aids (HOPWA), Emergency Shelter Grants (ESG) and HOME programs, which are awarded annually to the City of Jacksonville. The division also administers funding with the State of Florida through the State Housing Initiative Partnership (SHIP) program. These program funds are sub-granted annually to City Departments and private non-profit agencies that are responsible for developing and implementing programs that principally benefit low- and moderate-income citizens or aid in the prevention or elimination of slum and blight. Awards are made to projects that best meet program eligibility requirements and address prioritized needs.

STRATEGIES AND GOALS:

- The City of Jacksonville expects to receive \$6,515,657 in CDBG program funds, which will be used for eligible community development activities throughout Duval County. All the CDBG funds are projected to be used for activities that benefit persons of low and moderate income as indicated in Section III of the Fiscal Year 2022-2023 Proposed Projects of the City's Consolidated Plan / Action Plan. This is the 48th year the City has received CDBG funding.
- The City of Jacksonville expects to receive \$3,604,095 in HOME funds from HUD, which will further increase the availability of decent, safe, and affordable housing for individuals below 80% of the area median income.
- The City of Jacksonville expects to receive \$2,720,736 in HOPWA funds from HUD, which will be used by non-profit agencies to carry out activities that address the priority needs and community-identified objectives associated with housing persons with HIV/AIDS. The geographic area of the Jacksonville Eligible Metropolitan Area (EMA) is comprised of Duval, Clay, Nassau, St. Johns, and Baker Counties.
- The City of Jacksonville expects to receive \$570,440 in ESG funds from HUD, which will be used for a variety of homelessness responses.
- The City of Jacksonville expects to receive \$9,744,730 in SHIP program funds from the State to produce and preserve affordable homeownership and multifamily housing for low, moderate, and middle-income families.

ENVIRONMENTAL QUALITY

FUNCTION:

Chapter 34 Part 4

The division administers and monitors the regulatory oversight of the City of Jacksonville's air and water resources with specific focus on pollution control. The division enforces laws and compliance assistance related to air, odors, noise, surface water, groundwater, underground storage tanks, hazardous wastes, and emergency response (hazardous materials). EQD strives to influence a cleaner, safer environment, with a quality of life and potential for environmentally compatible economic growth and development with minimal governmental restrictions on future growth.

STRATEGIES AND GOALS:

- Ambient Water Quality Monitoring:
EQD will continue quarterly ambient surface water quality monitoring at 103 sites in the St. Johns River and its tributaries to support the Mayor's "Neighborhoods" priority component related to access to quality natural resources and quality of life for the citizens of Duval County.
- Petroleum Storage Tanks Inspections
In support of the Mayor's "Neighborhoods" priority component related to access to quality natural resources and quality of life for the citizens of Duval County, EQD will conduct inspections of petroleum storage tanks at commercial facilities to ensure compliance with regulations established to prevent groundwater contamination from improper installation, operation, or removal of storage tank systems.
- Lift Station Inspections
EQD conducts proactive inspections of private sewage lift stations to verify that the lift stations are being operated and maintained in compliance with regulations promulgated to prevent releases of sewage. The lift station inspection program supports the Mayor's "Health & Wellness" priority to equip every citizen with resources and conditions to live well in Jacksonville. EQD will seek to collaborate with COJ administration, the Jacksonville Environmental Protection Board, Florida Department of Environmental Protection, and the regulated community to accomplish appropriate staff levels and regulatory provisions needed to gradually increase proactive inspection levels to 10% of the known private lift stations per year.
- Small Quantity Hazardous Waste Generator (SQG) Inspections
The EQD SQG Program is a compliance assistance function that inspects businesses that either generate or have the potential to generate hazardous or other regulated wastes. EQD ensures proper management of hazardous and regulated wastes in order to protect the environment from improper disposal practices. The actual and potential cost savings provided through the SQG Program's compliance and pollution prevention assistance effort support the Mayor's "Economic Development" priority for collaborative partnerships at the federal, state and local levels to create the conditions that attract businesses, large and small, where citizens can secure employment opportunities to support their families. The environmental protection component of the SQG Program supports the Mayor's "Neighborhoods" priority related to access to quality natural resources and quality of life for the citizens of Duval County.
- Hazardous Materials Emergency Response
The Hazardous Materials Emergency Response Activity also supports the Mayor's "Public Safety" priority through enhancing Jacksonville Fire & Rescue Department (JFRD) and Jacksonville Sheriff's Office (JSO) efficiency by allowing JFRD and JSO to free up their resources as EQD assumes jurisdiction over emergency incident cleanups and long-term hazardous material cleanups.
- Air Permitting, Compliance, and Ambient Air Monitoring
The Air Permitting, Compliance, and Ambient Air Monitoring functions within the Air Quality Branch will continue to work together to ensure that Duval County remains in attainment with ambient air quality standards. Remaining in attainment with ambient air quality standards promotes the health and wellness of our citizens and reduces regulatory burden on existing and potential new industries in Duval County.
- Asbestos Management
The Asbestos Management function within the Air Quality Branch will continue to promote the health and wellness of the citizens of Duval County by monitoring and enforcing compliance of the federal asbestos rules for demolition and renovation activities.

OFFICE OF ECONOMIC DEVELOPMENT

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

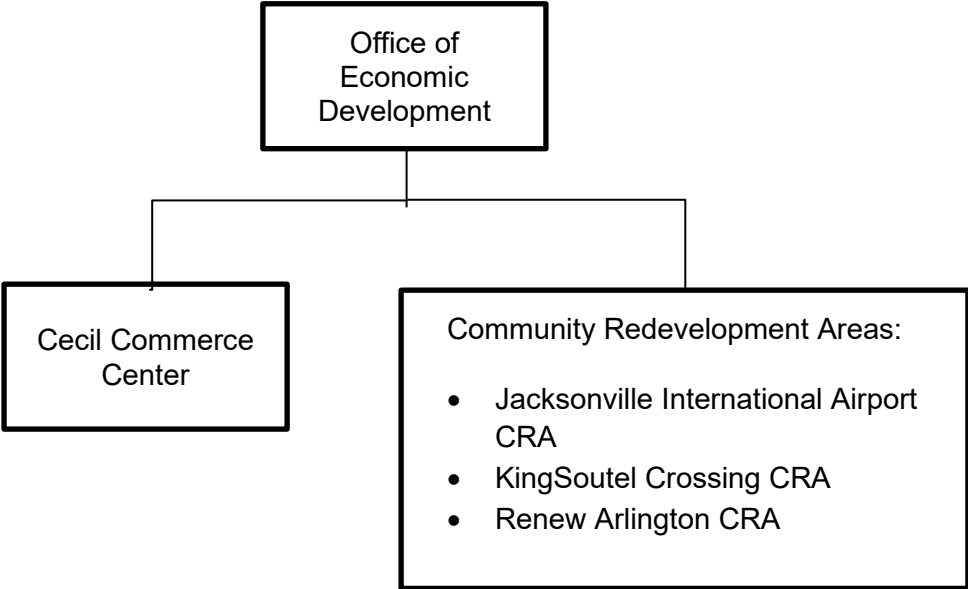
Municipal Code: Chapter 26

DEPARTMENT VISION:

To enhance the quality of life for all of Jacksonville by developing and executing policies that strengthen the economy, broaden the tax base, and create opportunities for advancement of the workforce and local small business enterprises.

DEPARTMENT MISSION:

- Recruit and expand high wage job opportunities in targeted industries throughout Jacksonville.
- Promote private capital investment that results in an increase in the commercial tax base.
- Redevelop economically distressed areas by encouraging private capital investment and higher wage job opportunities within those areas.
- Advocate for small business/entrepreneurial growth and expansion.
- Encourage downtown development in accordance with the Downtown Investment Authority’s Master Plan.
- Maintain an overall system of accountability that allows a high level of confidence in our stewardship of public funds.



DEPARTMENTAL FUNCTIONS, STRATEGIES AND GOALS:

OFFICE OF ECONOMIC DEVELOPMENT

FUNCTION:

The Office of Economic Development (OED) is primarily responsible for negotiating economic incentive packages for the City in accordance with the City's Public Investment Policy (PIP) and monitoring compliance with the corresponding agreements. The OED also manages the Cecil Commerce Center, administers the Northwest Jacksonville Economic Development Fund (NWJEDF), manages the Jacksonville Film and Television Office, and staffs the following Community Redevelopment Areas (CRAs): Jacksonville International Airport (JIA) CRA; KingSoutel Crossing CRA; and Renew Arlington CRA. The OED also provides support to the City's Industrial Development Revenue Bond (IRB) Review Committee and to the Mayor's Advisory Commission on Television, Motion Picture and Commercial Production.

STRATEGIES AND GOALS:

For FY23, the OED plans to use the following strategies to accomplish the Department's goals:

- Respond to changes in economic conditions and programs offered by the State of Florida by evaluating available local incentive programs and adjusting where necessary.
- Address certain critical maintenance issues at Cecil Commerce Center by continuing to invest trust fund reserves.
- Promote and maximize economic development efforts and encourage economic based jobs in the Jacksonville community by continuing to collaborate and cultivate relationships with public and private stakeholders, including JaxChamber, Enterprise Florida, and other industry leaders.
- Help improve economically distressed areas by continuing to promote and invest in programs including the Façade Renovation Grant Program, KingSoutel Crossing Building Renovation Grant Program, and targeted programs in Northwest Jacksonville.
- Ensure adequate internal controls are in place by evaluating standard operating procedures and making necessary adjustments.
- Effectuate the proper and timely closure of the JIA/CRA, which has experienced tremendous success in its mission to eliminate slum and blight within the prescribed boundaries.

OFFICE OF ETHICS

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

Duval County Charter: Article 1 Chapter 2

Municipal Code: Chapter 602 Part 6

DEPARTMENT VISION:

To establish and expand the ethics programs of the Consolidated City of Jacksonville, its Constitutional Officers, and independent agencies as stated in the city's Charter (Article 1, Chapter 2) and in the Ethics Code (Section 602 Part 6); specifically, to address ethics issues through comprehensive training and advice to officials and employees.

DEPARTMENT MISSION:

To further embed ethical culture throughout the consolidated City of Jacksonville by strengthening & expanding training and programming.

DEPARTMENTAL FUNCTION, STRATEGIES AND GOALS:

OFFICE OF ETHICS, COMPLIANCE AND OVERSIGHT

FUNCTION:

The Office of Ethics Compliance and Oversight has been established pursuant to Chapter 602 of the Ordinance Code, and by the City Charter, Section 1.203.

The purpose of the Office of Ethics Compliance and Oversight is to ensure compliance with the many rules and regulations established by state and local law; and to expand training and awareness of City employees as to their need to make legal, enlightened, and morally responsible choices in their relationships with others and their public/private interactions.

The Office of Ethics Compliance and Oversight works in coordination with the Ethics Commission, the Office of General Counsel, Departmental Ethics Officers, and the leadership of the various branches and agencies of government, to assure more transparency and trust in government, and to encourage ethical and responsible decision making. The office monitors a City-wide hotline to help identify, address, root out, or explain behavior that raises appearances of impropriety in government.

STRATEGIES AND GOALS:

- Development and implementation of five-year Strategic Plan to implement mission.
- Development and implementation of various conflict of interest disclosures required by Jacksonville Ordinance Code and Employee Services Directive 0537.
- Continue development & presentation of comprehensive, interactive & targeted in-person and virtual training for City elected officials, employees & Board and Commission members (estimated at over 1500 individuals trained annually).
- Continue providing proactive compliance & risk assessment advice daily to City elected officials, employees, and Boards & Commissions members on all ethics related issues (estimated at over 100 inquiries/requests answered monthly).
- Develop and publish manuals for Department Ethics Officers and Boards/Commissions staff summarizing most relevant and applicable state and local ethics laws (to be distributed to over 70 City Boards).
- Develop and publish supplemental materials to Boards and Commissions manual summarizing most relevant and applicable state and local ethics laws for Boards.
- Create training modules for secondary employment, conflicts of interest screening and travel authorizations required by Jacksonville Ordinance Code and Employee Services directives.

STRATEGIES AND GOALS, continued

- Continue working with Department Ethics Officers to develop and implement gift policies for each City Department and Independent Agency throughout the consolidated City of Jacksonville that specifically addresses identified risks in each Department and Independent Agency.
- Manage the City's ethics helpline.
- Assist the Ethics Commission in enforcing Jacksonville Ethics Code, Chapter 602.
- Facilitate the Ethics Commission's completion of its work and strategic initiatives.
- Recommend revisions to Jacksonville Ethics Code to make the law clearer to understand and more relevant and responsive to issues that arise.
- Expand training and programming in a coordinated effort with Department Ethics Officers of the various departments, divisions, and agencies in the consolidated City of Jacksonville (the Ethics Coordination Council) to increase effectiveness of ethic program and implement national best ethics practices.

OFFICE OF GENERAL COUNSEL

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

Duval County Charter: Article 7

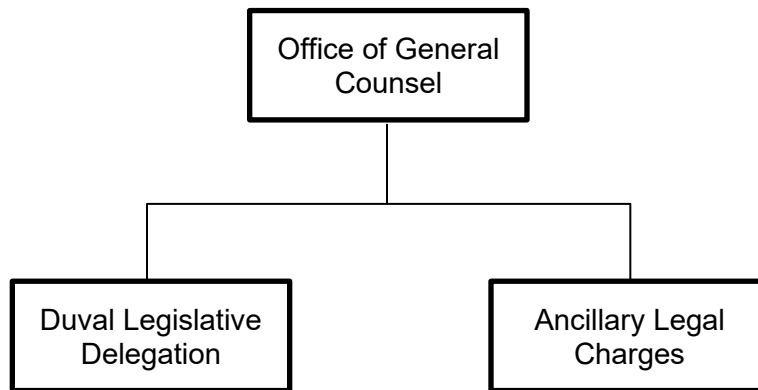
Municipal Code: Chapter 25

DEPARTMENT VISION:

To be open and accessible to our clients, the Consolidated City of Jacksonville, inclusive of the Constitutional Officers, the Duval County School Board, and the independent agencies (our “Clients”) and ensure that they have the legal services necessary to perform their missions and goals, which are timely and accurately provided.

DEPARTMENT MISSION:

To provide the highest quality legal services to the City of Jacksonville and its Independent Agencies.



DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

OFFICE OF GENERAL COUNSEL

FUNCTION:

Charter Article 7, Part 1 and 2

Chapter 25 Part 1 and 2

The Office of General Counsel provides legal services to all Departments, Agencies, Independent Authorities, and elected officials of the City of Jacksonville, including document drafting and review, advice, counsel and advocacy, as well as the prosecution and defense of claims or positions. The operations of the Office of General Counsel and the services it provides are divided into the following specialty areas: Government Operations, Legislative Affairs, Regulatory and Constitutional Law, General Litigation, and Tort and Employment Litigation.

STRATEGIES AND GOALS:

- Focus on providing front-end participation in City negotiations and initiatives for the purpose of avoiding and limiting legal exposure and multi-million dollar liability. This will be accomplished by maintaining good communication with our Clients to ensure that they have the latest information necessary from the Office of General Counsel to further their respective goals and avoid expensive legal disputes.
- Address the growing needs for legal services of the independent agencies and constitutional officers. This will be accomplished by hiring, employing, and retaining exceptional legal talent and support services to provide excellent quality legal services with integrity and professionalism to empower our clients to make informed legal decisions.
- Continue to provide quality cost effective representation to the consolidated government in a variety of legal disciplines in order to best protect the City of Jacksonville's legal and fiscal interests. This will be accomplished by working with the consolidated government to heighten efficiency and lower costs within the Office of General Counsel.

DUVAL LEGISLATIVE DELEGATION

FUNCTION:

Charter Article 7, Part 3

Chapter 25 Part 3

The Duval County Legislative Delegation Coordinator is a position established in the City of Jacksonville Charter Section 7.17. The Duval Delegation coordinator provides a local office at which to maintain the records and files of the Duval County delegation to the Legislature. To assist the chairman and members of the Duval County legislative delegation in preparation for sessions of the Legislature, meetings, of committees and subcommittees of the Legislature, and meetings of and hearings by the delegation itself. To serve as a liaison office between the Duval County legislative delegation and the units of local government represented by the members of the Duval County legislative delegation.

STRATEGIES AND GOALS:

- Keep the State Legislature informed of the needs of the City of Jacksonville and Duval County by following funds and legislation requested by local government agencies, citizens, and community organizations of Duval County.
- Provide local community access to the legislative process by engaging in continued enhancement of the Duval Delegation's website and public informational processes.
- Coordinate the efficient flow of information between the elected officials at the City, State and Federal levels by providing timely access and information, and maintaining valuable partnerships between the local, state, and federal governments and public agencies.

ANCILLARY LEGAL CHARGES

FUNCTION:

Ancillary legal charges are the external professional fees and costs incurred in litigation and transactional representation including but not limited to: court reporters, experts, special counsel,

FUNCTION, continued

witness fees, deposition fees and other costs associated with providing legal representation. From its inception, the Ancillary Legal Charges account provided a clearing house for the payment of litigation and professional services to the consolidated government. All charges are scrutinized and approved, and all services are monitored and overseen by the Office of General Counsel. As of 2013, all court cases are filed electronically. As the lawyers for consolidated government, the Clerk's office consolidates all filing fees directly to the Office of General Counsel. The Office of General Counsel in turn allocates those costs to the identified clients.

OFFICE OF STATE'S ATTORNEY

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

Florida Statute: Chapter 27 Part II

Duval County Charter: Article 12 Section 12.07

DEPARTMENT VISION:

The Fourth Judicial Circuit State Attorney's Office continues to be a leader in our community by focusing on the citizens we serve, the people who work in our office, innovation, and efficiency. Rethinking the role of the traditional prosecutor continues to remain a primary objective for the office, as is evaluating our processes and outcomes for greater efficiency and effectiveness.

DEPARTMENT MISSION:

The mission of the State Attorney's Office is to pursue justice for the citizens of the Fourth Judicial Circuit and fairly and impartially enforce the law. Our duty to the people of Northeast Florida comprises two central tenets. The first is to keep people safe by prosecuting those who disrupt our community. The second is to ensure the pursuit of justice is done in a transparent, fair, and thoughtful way that maintains the trust of those we serve.

DIVISIONAL FUNCTION, STRATEGIES AND GOALS:

FUNCTION:

While engaging in criminal prosecution or diversion, the office will:

- Continue to establish and improve programs that lead to fair and just results that will keep the public safe;
- Continue to focus on prosecution of cases involving violent crimes, particularly crimes committed with illegal crime guns;
- Enhance partnerships with law enforcement agencies to secure better outcomes for the community;
- Improve trial strategy and attorney development through education, mentorship, and training;
- Make diversity throughout the office a priority by focusing on hiring;
- Strengthen community relations through engagement, transparency, and visibility.

STRATEGIES AND GOALS:

- The office will continue to focus on violent gun crime, enhancing both Targeted Prosecution and our Community Prosecution unit to maintain the gains made in recent years to reduce violent gun crime.
- Attorney recruitment and development continue to remain significant priorities. The office seeks to enhance and formalize a rigorous training regimen for these attorneys through in-house and reputable in-state training seminars and conferences.
- The investigation and prosecution of opioid/fentanyl drug dealers whose products are killing people and continue to impact the social fabric of our community.
- The SAO continues to develop relationships within the community to enhance public safety and trust within the criminal justice system through public outreach.
- The office received grant funding to launch a Cold Case initiative. The program provides funding and support for a team of prosecutors and investigators to review unsolved homicides. The unsolved homicides are examined for solvability factors and updated forensic examinations.
- The office's data dashboard working group will continue to refine the data dashboard in FY 2023, creating additional performance measures and updating the dashboard with the most recent data.

OFFICE OF THE INSPECTOR GENERAL

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

Duval County Charter: Article 1 Chapter 2

Municipal Code: Chapter 602 Part 3

DEPARTMENT VISION:

To be the trusted oversight organization within Duval County, serving all citizens by promoting positive change and increased efficiency throughout the Consolidated Government.

DEPARTMENT MISSION:

Enhancing public trust in government through independent and responsible oversight.

DEPARTMENTAL FUNCTION, STRATEGIES AND GOALS:

OFFICE OF THE INSPECTOR GENERAL

FUNCTION:

The Office of Inspector General (OIG) is an Independent Office established pursuant to Article 1 Chapter 2 of the City's Charter and Chapter 602 Part 3 of the City's ordinance code. Municipal code section 602.303 establishes the duties and functions of the office. Ordinance 2014-747-E expanded the authority of the Office of Inspector General to include the City Constitutional Offices and Independent Authorities.

STRATEGIES AND GOALS:

The OIG will continue to work responsibly with the Office of the Mayor, the City Council, consolidated government officials and employees, independent authorities, and the citizens of Duval County to enhance effectiveness and efficiency within the consolidated government.

- Execute its mission during FY 23 to address fraud, waste, and abuse complaints in accordance with the highest professional standards. This will be accomplished through maintaining compliance with Commission for Florida Law Enforcement Accreditation (CFA) standards.
- Ensure OIG staff members are acting in accordance with the most current best practices. This will be accomplished through maintaining professional memberships with the Association of Inspectors General, of which the OIG is a national and chapter member, and the Institute of Internal Auditors, etc.
- Work collaboratively with Independent Agencies to promote efficiency and effectiveness of government. This will be accomplished through updating and/or developing protocols for reporting fraud, waste, and abuse to the OIG.

PARKS, RECREATION AND COMMUNITY SERVICES

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

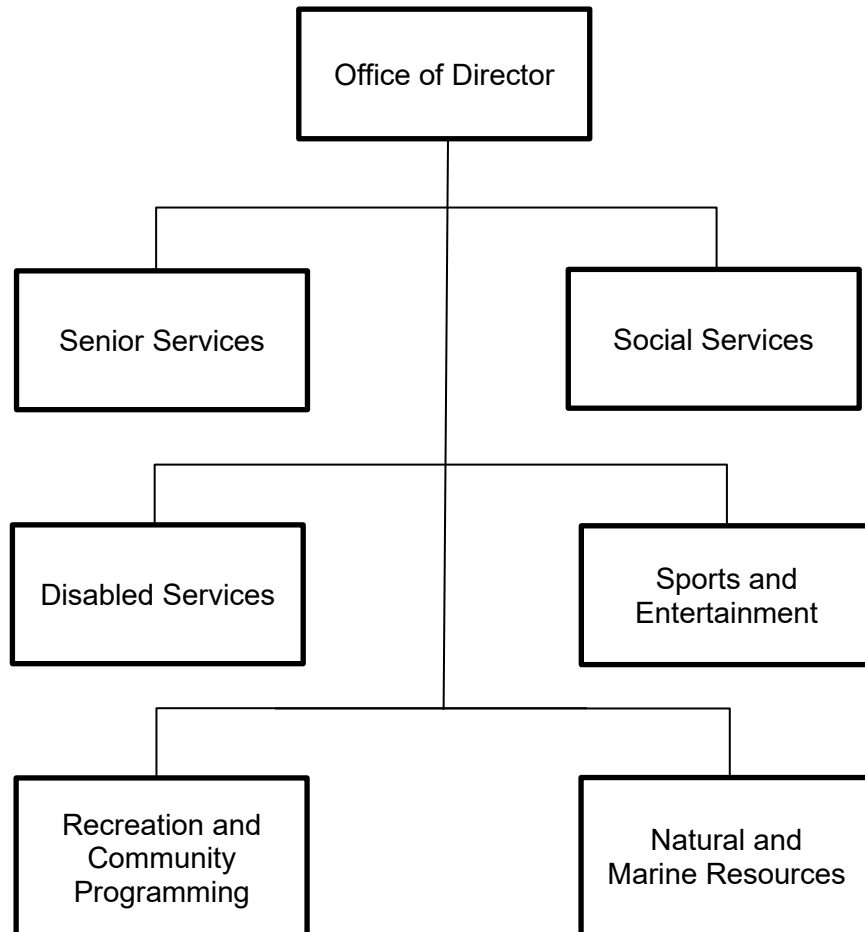
Chapter 28

DEPARTMENT VISION:

The Department of Parks, Recreation and Community Services will make Jacksonville the most livable city in America by responding creatively to change; innovating with every decision; connecting the entire city.

DEPARTMENT MISSION:

Support, strengthen and empower citizens of all ages and abilities through a diverse collaboration of community-based services that meet the needs and values of Jacksonville.



DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

OFFICE OF THE DIRECTOR

FUNCTION:

Chapter 28 Part 1

The Office of Director provides executive, administrative and management direction for all divisions in the department. The Office also provides direct oversight and management for the Cooperative Extension Services, Parks Development and Natural Resources Office and Community Relations Office.

STRATEGIES AND GOALS:

- Increased focus on downtown programming and activations.
- Increased focus on contract management relating to external programming partners.
- For the Cooperative Extension Office:
 - External Relations
 - Publish the Duval County Extension Annual Report and updated online office newsletter which will be shared with partners and local collaborators.
 - Encourage the development of new partnerships through networking and outreach.
 - Become a greater presence in social media, TV, radio, print.
 - Personnel
 - Training and mentoring for all staff
 - System for celebrations, concerns, staff recognition
 - Revenue Enhancement
 - Seek grant funding where appropriate to supplement priority programs.
 - Participate in UF campaign for targeted item to garner support.
 - Marketing
 - Coordinate the marketing of extension programs through designated staff responsibilities and program development.
 - Provide marketing training to staff.
 - Development of Advisory Ambassador Corps
 - Compliance Issues
 - Utilize staff meetings to review and update compliance issues.
 - Develop a spreadsheet calendar of all due dates for compliance issues.
 - Practice safety procedures.
 - Facilities
 - Work with local government to continually maintain and/or update existing facilities, while planning for the future.

DISABLED SERVICES

FUNCTION:

Chapter 28 Part 9

The Disabled Services Division provides continued support to the disability community through outreach efforts, services, training, and education. In addition, Disabled Services provides ADA technical support to the City of Jacksonville and operates the Disabled Parking Enforcement Program which funds services provided to the community such as the Wheelchair Ramp Program and Emergency Assistance.

STRATEGIES AND GOALS:

- Improve program access in underserved communities by identifying education and empowerment driven programming.
- Improve employment among citizens with disabilities by continuing to offer training and education to both candidates and HR professionals.

STRATEGIES AND GOALS, continued

- Continue to provide technical support to City departments and partner agencies.
- Continue to manage the City's ADA Transition Plan, in accordance with the Department of Justice Settlement of 2018 and the American with Disabilities Act of 1990.
- Continue to provide education via the Disabled Parking Enforcement Program by creating additional literature and partnering with local agencies.
- The Division continues to play critical role in planning for Emergency Operations.
- The Division works closely with its partners to continue to identify potential barriers and the solutions to improve access for citizens with disabilities.
- Increase Adaptive Recreation participation by offering additional recreation activities such as Kayaking, Cycling, and Athletics in Jacksonville Parks and working to develop an Adaptive Recreation Programming Guide and Strategic Plan.
- Identify grants that supplement funding for current services and fill service vacancies for citizens with disabilities.
- Continue to provide educational events that promote accessibility, improve access, and promote inclusion.
- Plan and implement the first annual Disability Expo, where Disabled Services will partner with Community Organizations to bring together live resources for the Disability Community.

NATURAL AND MARINE RESOURCES

FUNCTION:

Chapter 28 Part 4

The Natural and Marine Resources Division serves a diverse population of ages, abilities and interests through outdoor recreational activities by providing nature parks and access to waterways. The division provides the day-to-day management and oversight of two oceanfront parks, 71 water access points and protects over 80,000 acres of environmentally sensitive lands in partnership.

STRATEGIES AND GOALS:

- Increase Waterfront Access through restoral of the Northbank and Southbank Riverwalk, Riverfront Plaza, additional slips, taxi landing and kayak access/launch points.
- Continue the Gold Star Family Discount Program and Military and Veterans' Appreciation Discount Program for Hanna and Huguenot Park.
- Reopening of the new renovated Dolphin Plaza and the Splash Park.
- Update Online Park Reservation system to include new PayTrac Module to provided Parks the ability to grow each year with increased daily patronages and online camping reservations for our numerous out of town guests. The new module with ensure the most current and updated revenue handling equipment are used within the Parks Revenue Generating locations.
- Design additional inclusive playgrounds in Jacksonville; inclusive playgrounds offer children of all physical and cognitive abilities to play together. The next inclusive playground is being designed for Ringhaver Park.
- Sunny Acres Facility and Pool is under construction and when completed will provide accessibility for those who have physical challenges.

RECREATION AND COMMUNITY PROGRAMMING

FUNCTION:

Chapter 28 Part 3

The Recreation and Community Programming Division provides active recreation opportunities to Jacksonville residents and visitors through programming at staffed community centers and recreational complexes, youth and adult athletic leagues and public swimming facilities. The Division manages partnerships at various community centers and coordinates pavilion rentals, center rentals and special use permits. The Division provides day to day management and oversight of 374 locations (parks and community centers), 34 outdoor pools, 1 indoor aquatic center and 4 outdoor tennis centers. The

FUNCTION, continued

Division maintains more than 35,000 acres of park space and facilities to create a safe and aesthetically pleasing experience for all.

STRATEGIES AND GOALS:

- The Division of Recreation and Community Programming goals are to focus on facility improvement and provide quality recreational experiences during time of renewed use of parks since the pandemic.
- Programming: The Division has seen a resurgence in facility usage since 2019, both at outdoor and indoor spaces. Programs will continue to offer affordable or no-cost afterschool and summer programs, outdoor park events, spring and fall movie nights and family friendly themed events. The division will continue partnering with the Kids Hope Alliance in providing after school and summer programs with an emphasis on Teen Programs.
- Maintenance: The maintenance division will focus efforts keeping park facilities, clean and safe spaces for visitors of all ages. The division will continue to identify and address facility improvements. The City's investment of gas tax dollars will allow for the replacement of 42 playgrounds, the resurfacing of 72 courts and renovation of 30 restroom buildings. Maintenance groups and the warehouse are standardizing materials to allow for increased purchasing power when purchasing multiple items of the same devices. The electrical trades will continue to systematically retrofit existing fixtures to LED, providing an improved light source while reducing service calls needed to previous non-LED fixtures.
- It is through improved and quality programs and facilities that the Division of Recreation and Community Programming will assist Mayor Curry in his goal of improving the City of Jacksonville's overall health level, providing safe environment for its citizens, and ultimately creating One City One Jacksonville.

SPORTS AND ENTERTAINMENT

FUNCTION:

Chapter 28 Part 2

The Sports & Entertainment Division works alongside many community stakeholders to enhance the region's economy by attracting events and opportunities to the First Coast. The Division, with partners such as the JAXSPORTS Council, Visit Jacksonville and the JAX CHAMBER, will continue to identify and recruit a diverse portfolio of events that strategically drive value to the community and make Jacksonville a competitive market for hosting events. The Division is further responsible for directing the city's facility manager (SMG), which manages six city-owned facilities, in achieving the Division's business plan and goals. In addition, the Division manages several lease agreements for facility tenants and event rights holders. For information, visit www.coj.net.

STRATEGIES AND GOALS:

- Continue to support numerous sporting events such as: TaxSlayer Gator Bowl, THE PLAYERS Championship, Florida vs. FSU Baseball, Donna 26.2, Gate River Fund, P1 Powerboat and others.
- Continue to provide effective and efficient oversight of the Sports & Entertainment Complex Capital Maintenance Fund (CMF), as well as, capital projects in the non-Sports Complex venues.
- Successfully produce events such as the Florida-Georgia Football Game, Martin Luther King, Jr. Breakfast, Jacksonville Jazz Festival, World of Nations, Sea & Sky Airshow, Veterans Day Parade, Downtown Holidays, Light Boat Parade, and the Fourth of July Celebration.
- Continue to support and provide superior service to City of Jacksonville permitted events.

SENIOR SERVICES

FUNCTION:

Chapter 28 Part 6

The core function of the Senior Services Division is to provide activities, programs, and services that support older adults living independently in their homes as long as possible. We accomplish this through a focus on Mayor Lenny Curry Priorities for the City of Jacksonville which are Public Safety, Youth Engagement, Neighborhood Enrichment and Community Wellness. The Division ties it all together with our programs, activities, and services, as well as, increasing our “intergenerational” activities through outreach with schools, agencies, and community programs.

STRATEGIES AND GOALS:

- Increase Senior Center and Divisional activities and participation to Pre-Pandemic levels.
- Market and promote Senior Centers to increase participation and enrollment by ten percent (10%).
- Create and increase collaborative programs with organizations by ten percent (10%).
- Provide In-House Mental Health Counseling to Seniors.

SOCIAL SERVICES

FUNCTION:

Chapter 28 Part 5

The Social Services Division was established in 1923 to serve the indigent residents of Duval County. The division addresses quality of life issues related to health, safety and living conditions. Services include the HIV/AIDS program, Emergency Financial Assistance program, and money management classes. The division also offers assistance for people struggling with substance abuse, mental health, and homelessness or those who have been victims of crime. Indigent Cremation and Burial services are offered through the division.

STRATEGIES AND GOALS:

- Continue partnerships with local agencies to provide the highest level of services to the community and deliver them with passion, integrity and inspire “Best Practices” through our continuous pursuit of improvement and evidence-based practices that promote enhanced quality of life for individuals, families, and the community.
- Continue the Ryan White “End the HIV Epidemic” Initiative to increase accessibility of medical services to persons who know their HIV status, engage, and retain newly diagnosed or those who are aware but not in care in Duval County and surrounding area through funding provided by a federal grant from the Health Resources and Services Administration (HRSA). This will be accomplished by working with partners to deploy mobile medical units in areas of need to provide rapid access to treatment and ongoing primary care; utilizing telemedicine to provide rapid access to treatment, implementing an Uber health transportation program to medical and support services, and increasing availability of providers with nontraditional service hours.
- Continue relationship with the City’s Information and Technologies Department (ITD) to maintain the servers and secure data records within CAREWare, the electronic data system used by the Ryan White Part A Program, at a projected administrative cost savings of approximately \$100,000.
- The Social Services Division has managed the “Training and Services to End Violence Against Women with Disabilities” grant for (7) seven years achieving positive outcomes as it draws to a close September 30, 2022. The division will explore other future grants opportunities that will provide funding in this area, as there remains a gap in direct services for the disabled community.
- Increase the visibility of the Victim Services Center and the utilization of its services through educational awareness within the general public, local agencies, and faith-based community, participation in community events, exhibitions and other sanctioned engagements, and the development of strong work relationship with law enforcement and the legal community.

STRATEGIES AND GOALS, continued

- Continue to utilize VOCA (Victims of Crime Act) funds from the Office of the Florida Attorney General to provide for the emotional, financial, physical well-being and safety of crime victims, including opportunities for prosecution and restitution.
- Victims Services will continue to assist crime victims and to work collaboratively with local, state, federal and non-profit entities to maximize resources and minimize the short- and long-term effects of victimization.
- Continue to identify and intervene in potentially lethal domestic violence situations through INVEST (Intimate Violence Enhanced Services Team), a collaborative partnership staffed by the Social Services Division, Hubbard House, and the Jacksonville Sheriff's Office.
- Continue to provide dignified, professional burial and cremation services for any deceased person declared indigent or unclaimed when the death occurs within Duval County. The Indigent Burial and Cremation Program will continue to aggressively pursue recovery costs through probated estates and insurance benefits.
- Continue direct and timely access to emergency financial assistance for shelter, utility and food needs through technology advances, out-posting of staff at key community points of entry and events, and connections to other solution-based programs and services.
- Within 90 days' receipt of financial assistance, follow up with clients, landlords and utility companies to ascertain whether the client's ability to meet his/her financial obligations improved and if not, what were the underlying causes and/or interventions needed. Information gathered will also provide an opportunity to examine whether service delivery strategies, eligibility criteria and amount of assistance are relevant or in need of an update, particularly in this post-pandemic period of time.
- End use of the FAMCARE client information software and launch the new client-tracking platform developed by the Information and Technology Department. This in-house development provides opportunity for customization of client information, supplier payments, records/file storage, ad hoc reporting, and appointment scheduling as well as user-friendliness.
- Expand the roles and responsibilities of staff to address the long-term needs of our service population by providing an opportunity for a small percentage of select clients to receive in-depth case management services to include an assessment, identification of the problem, needs and service gaps, goal setting, and opportunities for resolution and growth.

PLANNING AND DEVELOPMENT

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

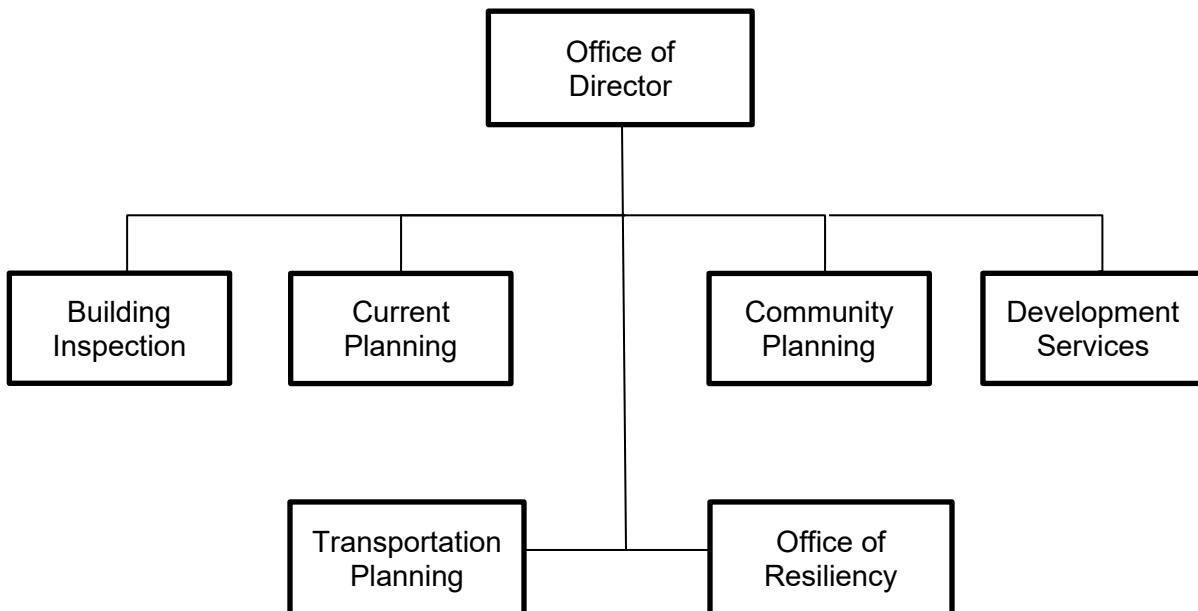
Municipal Code: Chapter 30

DEPARTMENT VISION:

We strive to create a city of distinctive, healthy, and sustainable neighborhoods, and to be a recognized leader in efficient and effective planning.

DEPARTMENT MISSION:

Provide sound planning services, a simplified regulatory and permitting process, and a shared city-wide vision for our natural and built environment.



DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

OFFICE OF THE DIRECTOR

FUNCTION:

The Office of the Director of Planning and Development is responsible for the Office of Resiliency and the Chief Resiliency Officer which was created to provide strategic oversight and management of the City's Resiliency Strategy in addition to the Building Inspection, Current Planning, Community Planning, Development Services, and Transportation Planning divisions.

STRATEGIES AND GOALS:

For FY23, the office will continue to provide technical, financial, managerial, and administrative support to the Department's divisions and associated boards and commissions by:

- Reviewing changes to the City of Jacksonville's Zoning Code for consistency with the 2030 Future Land Use Element.
- Developing guidelines for context-sensitive streets.
- Implementing the Mobility Plan.
- Implementing Vision Plans for the City of Jacksonville.
- Streamlining the regulatory review process for historic and urban neighborhoods.

BUILDING INSPECTION

FUNCTION:

The Building Inspection Division (BID) is responsible for ensuring that existing and future developments and construction comply with the Florida Building Code and other City of Jacksonville related building ordinances. The Division's primary role is to ensure the safety of buildings by performing plan review and inspections of constructed work to ensure compliance with the State's building, electrical, mechanical, plumbing, and gas codes. In addition, the Division performs plan review and inspections, and issues permits for tree removal, site clearing, and sign permits.

STRATEGIES AND GOALS:

For FY23, the division will fulfill these roles by:

- Completing requested inspections on the date requested, regardless of the increased workload.
- Steadily increasing the number of building permits submitted electronically. Electronic submitted items save the expense of scanning items into archives.
- Continuing to work with ITD to upgrade BID's permitting software to improve customers' experience with the system and overall workflow division of tasks.

COMMUNITY PLANNING

FUNCTION:

The Community Planning Division's primary purpose is to maintain, amend, and monitor the Comprehensive Plan of the City of Jacksonville. This role includes many diverse planning efforts in the areas of capital facilities, land use, brownfields, transportation, historic preservation, schools, conservation, coastal management, and neighborhoods. These broad-range planning efforts produce the Comprehensive Plan of the City of Jacksonville including amendments thereof, short- and long-term land use plans, neighborhood plans, historic studies and designations, short and long-range transportation plans, and other plans required or desired to support the Comprehensive Plan. The Division also reviews Developments of Regional Impact (DRI), manages the Brownfields Redevelopment Program and related grants, and reviews exterior work in local historic districts or affecting local landmarks.

STRATEGIES AND GOALS:

For FY23, the division will fulfill these roles by:

Proposing adoption of the amendments to the 2030 Comprehensive Plan in accordance with

STRATEGIES AND GOALS, continued

- Chapter 650 to implement recommendations in the approved 2018 Assessment Report of the 2030 Comprehensive Plan.
- Processing 2030 Comprehensive Plan Future Land Use Map and text amendment applications.
- Providing professional and administrative support to the Joint Planning Committee to implement and update the Public Schools and Facilities Inter-local Agreement and the Public Schools and Facilities Element.
- Providing professional and administrative staff support to the Adaptation Action Area Working Group as they consider the potential impacts of and responses to coastal flooding.
- Processing over 1,000 Certificate of Appropriateness (COA) applications related to historic properties in accordance with Chapter 307.
- Processing demolition reviews of potential historic structures.
- Providing code enforcement related to historic district guidelines and zoning code regulations in historic districts and for landmarks.
- Supporting the Historic Preservation Commission in recognizing outstanding preservation projects.
- Applying for State of Florida Small Matching and Special Category grants to support historic preservation related projects that may include surveys, restoration, and conferences.
- Providing professional and administrative staff support to the Historic Preservation Commission.
- Applying for and administering EPA Area Wide Planning grants and EPA Cleanup grants.
- Assisting owners of contaminated parcels to obtain legislative approval for brownfield area designations.
- Implementing and overseeing contractual requirements of the Manatee Protection Plan including development of the annual implementation report, the boater compliance study, and education/outreach.
- Compiling the annual Capital Improvements Schedule of Projects update in accordance with Florida Statutes Section 163.3177(3)(b).
- Managing the Manatee Protection Plan and related activities such as the manatee boat traffic study and the annual implementation report.

CURRENT PLANNING

FUNCTION:

The Current Planning Division addresses short-term growth and development issues through the review of proposed zoning changes. To that end, the Division is responsible for administering the Zoning Code (Chapter 656). The Division accepts and reviews applications for Planned Unit Development (PUD) rezoning and PUD verification, conventional rezoning, exceptions, variances, waivers, administrative deviations, cell tower review, amendments to final orders, and amendments to Chapters 656 and 654 of the Municipal Code. The Division provides technical and support staff to the Land Use and Zoning Committee, Planning Commission, and Tower Review Committee. The Division is actively involved in all zoning code re-write committees and conducts quasi-judicial public hearings for all administrative deviation requests. The Current Planning staff assists the general public with questions relating to the zoning code, zoning verification, development and permitting, and zoning application processes.

STRATEGIES AND GOALS:

For FY23, the division will fulfill these roles by:

- Continuing to implement and upgrade the Land Use and Zoning Application Portion, a well-based submittal of zoning applications.
- Continuing to update Chapter 656, Zoning Code, to be consistent with the 2030 Comprehensive Plan.
- Continuing to address short-term growth and development issues through review of proposed zoning changes.
- Assisting the public with questions relating to the zoning code, zoning verification, permitting, and zoning application processes.

STRATEGIES AND GOALS, continued

- Scheduling, processing, noticing, and reviewing all zoning related applications and provide professional written recommendations on applications scheduled for public hearings before the Zoning Administrator, Planning Commission (PC), and the Land Use and Zoning Committee (LUZ).
- Administering zoning overlay districts including Downtown, Mayport, Springfield, San Marco, and Riverside-Avondale.
- Providing technical assistance to the LUZ Committee and Citizens Planning Advisory Committees.

DEVELOPMENT SERVICES

FUNCTION:

The Development Services Division encompasses various activities involved in regulating local land development. The major activities include the Review Group, Zoning Counter, Concurrency and Mobility Management System Office (CMMSO), the Addressing Office, and the Drainage Compliance Section. The Review Group receives and provides site development plan review and inspection services for subdivisions, commercial, roadway and drainage projects, issues and inspects right-of-way permits, and is responsible for flood plain determination. The Zoning Counter ensures applicants apply for allowable uses of the property and accepts applications for zoning variances, administrative deviations, and other waivers. The Addressing Office takes the lead role in coordinating 9-1-1 emergency addressing and issues new addresses and adds them to the City's GIS system. The CMMSO coordinates the intake of all concurrency and mobility fee applications and transmits information electronically to the various testing agencies and departments. Concurrency is tested for solid waste, storm water runoff, potable water, sanitary sewer, and recreation and open space. Mobility reviews encompass traffic circulation and mass transit public facilities. CMMSO administers both the Concurrency Management and Mobility Fee Systems.

STRATEGIES AND GOALS:

For FY23, the division will fulfill these roles by:

- Continuing to work with the Building Inspection Division to enhance its application system to include consideration of right-of-way permits as well as 10-set (civil plan review) submittals.
- Continuing to process applications for concurrency and mobility fee applications, and collect mobility fees, fair share assessment fees, and development agreement fees.
- Supporting the newly created Technical Advisory Committee (TAC) to provide technical assistance in providing updates to the Concurrency and Mobility Management System Handbook.
- Working together with a consultant and the Mobility Plan Task Force Group to make progress with the five-year update of the Mobility Plan.

TRANSPORTATION PLANNING

FUNCTION:

The Transportation Planning Division encompasses various activities involving long range transportation planning for City's roads, bicycle, and pedestrian facilities. The major activities include calculating of mobility fees, in conjunction with the CMMSO, for land development applications, reviewing of traffic circulation for site plans, calculating trips and trip accounting for the Transportation Management Area (TMA), and providing city representation at local, regional, and state level. The division also reviews trip generation, traffic impact analyses, and Notice of Proposed Change transportation analyses, identifies multi-modal transportation needs, and creates mobility funding plans for improvements. The Division maintains the data of functionally classified roads within Duval County, collects traffic data on all functionally classified roads on an annual basis, and conducts trend analyses such as accident collision rates, demographic changes, and traffic volume projections. The Division also provides long range modeling and multi-modal transportation plans for the city and is responsible for the update and implementation of the Transportation and Transit Elements of the City's Comprehensive Plan.

STRATEGIES AND GOALS:

For FY23, the division will fulfill these roles by:

- Updating the Mobility System Plan. The Mobility System Plan is required to be updated every 5 years. These updates entail policy creation, recommendations of best practices, ordinance code revisions and implementation of the Mobility Plan. The updates identify and prioritize cost feasible, multi-modal transportation infrastructure improvements for pedestrian, bicycle, and roadway projects. The revision creates new performance measures, updates costs, and recalculates the Mobility Fees per zone.
- Implementing the Pedestrian and Bicycle Master Plan, adopted by City Council in May 2019, to improve road safety for vulnerable road users (e.g., people who walk, wheelchair, bike, scooter, etc.). This entails preparation of Strategic Neighborhood Action Program for Pedestrians (SNAPP), Targeted Roadway Improvements for Pedestrians (TRIPS) and conducting Lane Elimination Studies. These types of analyses include the creation of maps of priority areas, establishing priority neighborhoods based on needs, convening neighborhood walk audits, establishing sidewalk prioritization and recommending sidewalk repairs, replacement and infill that will contribute to the reduction of pedestrian fatalities and serious crashes and preparation of Conceptual Design Plans for future improvements.
- Updating and improving the Transportation Element of the 2030 Comprehensive Plan. Transportation is essential to the well-being, function, and prosperity of the City and communities alike. Transportation creates access to opportunities, links goods and services, and affects public health. The 2045 Comprehensive Plan brings new innovations to the integration of land use and transportation and focuses on a complete multi-modal transportation system. Historically, the emphasis on automobiles has created a cost burden on households, lacked transportation options, and created unsafe road conditions for all road users. Thus, the updated plan sets goals for a future with more affordable, connected, and safer transportation options.
- Supporting Resolution 2019-653-A, a resolution supporting the adoption of the City of Jacksonville Complete Streets Policy, to provide a safe, convenient, and accessible transportation for all road users (e.g., bike, walk, transit, drive, etc.) through a context sensitive approach. The Division supports the Context Sensitive Streets Committee which revises and makes recommendations concerning policies and design standards concerning context sensitive street solution.

PROPERTY APPRAISER

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

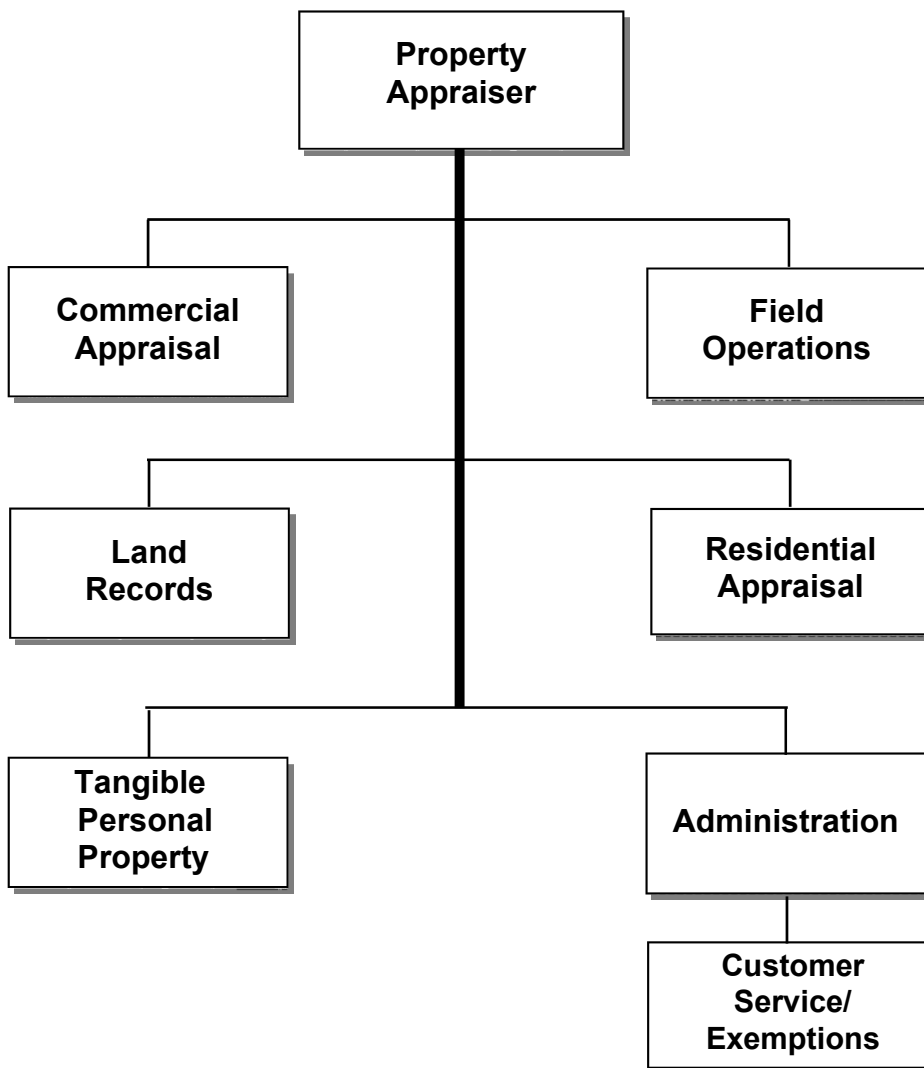
Duval County Charter: Article 10

DEPARTMENT VISION:

To earn the public's trust.

DEPARTMENT MISSION:

Produce a fair, equitable and accurate tax roll as required by law. Focus on our customers – the taxpayers. Support the continuous personal and professional development of our employees.



DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

ADMINISTRATION

FUNCTION:

The Administration Division supports the organization through human resources, information systems, and financial services. The Division also educates taxpayers about pertinent laws and services through its community outreach efforts. The goal of the Administrative Division is to implement programs and policies that allow the organization to meet its vision and help employees better serve their customers. The division develops the annual tax roll while also providing all technological services within the organization.

STRATEGIES AND GOALS:

- Information Systems has continued working to make enhancements to our in-house program for Exemption Compliance that combines user input and data from our CAMA system to track potential non-compliance and fraud cases.
- IS assisted the VAB with implementing the AXIA system for use by our appraisers to access, submit and track their VAB cases.
- PAO employees generously contributed to all the JaxCares supported events throughout the year. This includes the White Towel Drive benefitting the City Rescue Mission, Angel Tree & Stockings for Salvation Army, Thanksgiving Baskets for Daniel Memorial, Mother's Day items for Hubbard House, the Teen Care Cart Campaign, and the Salvation Army Back to School Drive.
- Continued to expand and encourage continuing education by opening Certified Florida Evaluator courses to all positions.
- Continue to monitor systems, and provide enhancements and improvements as needed.
- Continue to encourage employees to participate in JaxCares and PAO initiatives.
- Continue to provide tools for continuing education to all employees.

COMMERCIAL

FUNCTION:

The Commercial Appraisal Division is responsible for assessing all commercial property in Duval County including industrial land, vacant commercial property and property with business, retail, office, multi-family, and industrial structures. Commercial Appraisers use three standard appraisal methods to determine value: a market approach, a cost approach, and an income approach. Market data is used to develop parameters for like groups of properties which are applied uniformly and equitably throughout the county.

STRATEGIES AND GOALS:

- Provide annual appraisals for 39,000+ commercial, industrial, and governmental properties in Duval County.
- Integrating new Axia VAB system with CAMA resulting in a centralized data system that streamlines the scheduling process while providing superior access for external customers.
- Avoided litigation in twelve dispute cases through utilization of external data and internal proficiency, thus avoiding costly legal fees.
- Continued support and work of commercial appraisal operations.
- Continue to proactively prepare for VAB hearings.
- Proactively work to avoid litigation

FIELD OPERATIONS

FUNCTION:

The Field Operations Division is responsible for physically inspecting real property in Duval County to ensure that property details are correct in the Property Appraiser's database. Florida law requires county property appraisers to inspect all real property at least once every five years (quinquennial

FUNCTION, continued

review). Where geographically suitable, aerial photography is utilized in lieu of physical inspections and continues to yield significant savings. The Field Operations Division's Field Evaluators canvass neighborhoods and respond to customer requests and permits where work is under way or has been completed.

STRATEGIES AND GOALS:

- Conducted approximately 112,670 physical inspections for residential and commercial properties via on-site inspection and use of aerial imagery.
- Physically inspected approximately 31,767 parcels due quinquennial review, permits (including new construction), and other workflow reviews.
- Posted permit information for approximately 15,212 permits received from the City of Jacksonville and municipalities.
- Drew approximately 4,449 residential houses and commercial buildings from architectural plans (blueprints).
- Five employees from the division were internally promoted to other divisions within the PAO or within the Field Operations Division.
- Seven field employees have started working toward earning their Certified Florida Evaluators license.
- Proactively conduct physical inspections via on-site inspection and use of aerial imagery.
- Continue to meet quinquennial review requirements.
- Continue to post permits received by City of Jacksonville and municipalities.
- Continue to draw houses and buildings from architectural plans.
- Two employees in the Field Division were promoted to Field Supervisors.

LAND RECORDS

FUNCTION:

The Land Records Division is responsible for maintaining the inventory of every parcel in Duval County. This division updates property maps and ownership information by monitoring all recorded documents for changes in ownership status. This includes sales and transfers of ownership. The county's property maps change when the composition of the land changes and the division's cadastralists adjust them accordingly.

STRATEGIES AND GOALS:

- Posted 59,449 ownership transfers during the fiscal year ending September 30, 2022.
- Maintains and updates all county property records within five business days following the recording of a Lot and Block property transfer with the Clerk of the Courts.
- Updates county property records within 18 days following the recording of a Same As property transfer with the Clerk of the Courts.
- Updates county property records and GIS maps within 60 days following the recording of a Split/Join property transfer with the Clerk of the Courts.
- Identifies and corrects areas where aerial photographs and ARC / GIS maps have inconsistencies.
- Processed 2022 enacted zoning ordinances to GIS and CAMA within 60 days.
- Continue to update all county property records within five business days following the recording with the Clerk of Courts.
- Continue to update county property records within 18 days following the recording of a Same As property transfer with the Clerk of the Courts.
- Continue to update county property records and GIS maps within 60 days following the recording of a Split/Join property transfer with the Clerk of the Courts.
- Continue to process enacted zoning ordinances to GIS and CAMA within 60 days.
- Proactively maintain GIS and CAMA databases.

PERSONAL RECORDS

FUNCTION:

The Personal Records Division, commonly known as the Tangible Personal Property (TPP) Division, is responsible for assessing all business assets, other than real estate, in Duval County. Florida law requires businesses to report and pay taxes on tangible property such as office furniture and equipment, tools, machinery, and certain leased equipment. Owners of rental property must also report assets such as furniture and appliances. This division sends out return forms, receives annual tax returns from businesses and determines value based on costs of assets and state guidelines which utilize depreciation tables and index factors.

STRATEGIES AND GOALS:

- Manages more than 31,500 tangible personal property accounts, including the processing of over 13,500 Tangible Personal Property DR-405 Returns.
- Began audit program utilizing external audit services company, Tax Management Associates. Audits to be conducted at a rate of 15 new audit starts per month.
- Discovers new businesses via systematic field canvases, local business news, new business licenses and filed build-out permits.
- Mails tax return forms and information regarding TPP tax laws to all new Duval County businesses that pay local business taxes to increase awareness and compliance with TPP reporting requirements.
- Continue to manage tangible personal property accounts, including the processing of over 13,500 Tangible Personal Property DR-405 Returns.
- Utilize external audit services company, Tax Management Associates, to discover TPP exemption fraud.
- Proactively search for new businesses via systematic field canvases, local business news, new business licenses and filed build-out permits.

RESIDENTIAL

FUNCTION:

The Residential Appraisal Division is responsible for assessing all developed residential property with single family homes, multifamily properties up to nine (9) units, mobile homes, and residential condominiums as well as vacant residential land and agriculture land. The division's appraisers determine fair market value for all residential property in Duval County using computer modeling and standardized appraisal techniques that consider market trends and factors such as property features and conditions.

STRATEGIES AND GOALS:

- Provided annual appraisals for more than 385,000 residential properties in Duval County.
- Provided annual appraisals for more than 1,500 agricultural classified properties.
- Processed and valued all parcels within new residential subdivision plats.
- Received, reviewed, and processed approximately 150 agricultural classification applications.
- Continue to provide annual appraisals for residential properties in Duval County.
- Continue to provide annual appraisals for agricultural properties.
- Proactively process and value all parcels within new residential plats.

RECORDS MANAGEMENT

FUNCTION:

The Records Management Division, commonly known as the Customer Service/Exemptions Compliance Division, assists customers who visit or contact the Property Appraiser's Office for service. This division is responsible for processing all exemption applications, determines exemption eligibility and provides outreach to property owners who may be eligible for homestead and other exemptions. Staff members from the Customer Service/Exemptions Compliance Division explain the tax roll and

FUNCTION, continued

various documents to customers and represent the Property Appraiser's Office at community workshops to educate citizens on laws, filing requirements and services.

STRATEGIES AND GOALS:

- Manages more than 197,500 Homestead Exemptions, and more than 6,500 Senior Additional Homestead Exemptions.
- Processed more than 18,000 new exemption applications.
- Assisted more than 48,000 customers who called, e-mailed, or came into the office for service.
- Maintains quality assurance by reviewing and researching information, received through the Exemption Abuse Hotline, performing physical field inspections, and reviewing database queries. In addition, our office analyzes both statewide duplicate social security number records and vital statistics list.
- Conducted approximately 600 audits to ensure non-profit exemption compliance.
- Continue to manage all homestead exemptions and senior additional exemptions.
- Deliver fast processing of new exemption applications.
- Provide top service to customers who call, e-mail or walk-in to the office.
- Proactively perform quality assurance exercises.
- Proactively search for homestead fraud.

PUBLIC DEFENDER

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

Florida Statute: Chapter 27 Part III

Duval County Charter: Article 12 Section 12.08

DEPARTMENT VISION:

The Public Defender protects the constitutional rights (State and Federal) and liberties of all persons whose causes have been entrusted to us, by providing superior legal, ethical, and timely representation. Working together, the Public Defender Office of Florida's 4th Judicial Circuit will lead the way in protecting justice for all.

DEPARTMENT MISSION:

The Law Office of the Public Defender is dedicated to the full, fair and superior representation of all persons in the Duval, Nassau and Clay County communities who cannot afford legal counsel and are in danger of being deprived of a liberty interest due to a criminal accusation or other statutorily defined state action. It is the goal of the Public Defender's Office to protect every client's constitutional rights, to defend against discriminatory treatment and disproportionate punishment, and to ensure that no one who is innocent is ever wrongfully convicted. We are committed to providing all mandated legal services in an efficient and cost-effective manner while holding ourselves to the highest professional and ethical standards.

DEPARTMENTAL FUNCTION, STRATEGIES AND GOALS:

FUNCTION:

To provide full, fair, and superior legal representation, when appointed by the court, to indigent persons charged with or arrested for felony offenses, misdemeanors, violation of a municipal ordinance, alleged to be a delinquent, or subject to involuntary civil commitment under the provisions of the Sexual Predator Civil Commitment Act and Baker Act.

STRATEGIES AND GOALS:

- Increase the efficiency of the Public Defender's Office operation through further implementation of digital imaging which provides secure archival of records, immediate access of client files, and ensures compliance with statewide e-filing mandates. This will be accomplished through ongoing updates and utilization of software to address emerging needs.
- Provide superior, efficient representation of our clients and respond to the needs for remote court access due to the pandemic by increasing the number of video conferencing units in the jail. This will be accomplished through the purchase and installation of additional video units in the Duval County jail.

PUBLIC LIBRARY

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

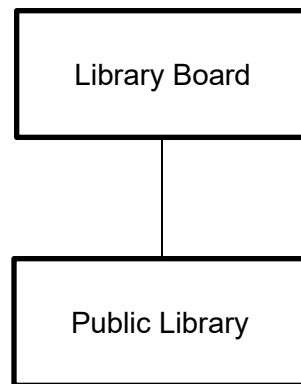
Municipal Code: Chapter 90 and Chapter 662

DEPARTMENT VISION:

Start Here. Go Anywhere!

DEPARTMENT MISSION:

The mission of the Jacksonville Public Library (JPL) is to enrich lives, build community, and foster success by bringing people, information, and ideas together. Learn more at www.jaxpubliclibrary.org.



DEPARTMENTAL FUNCTION, STRATEGIES AND GOALS:

FUNCTION:

The Jacksonville Public Library is responsible for offering library services for the use and enjoyment of the City's residents.

STRATEGIES AND GOALS:

- Continued efforts towards 75% of Duval County households using or contributing to the library by the end of the decade (September 30, 2029).
- In FY22, 184,437 different people used their card to access a library computer and/or check out materials (books, multimedia, or streaming media). More than 4.1 million items were borrowed by customers.
- Continued efforts to inspire lifelong reading and learning through successfully offering onsite, outreach and virtual learning opportunities including adult basic education classes and formal author talks. Offered more than 3,100 programs to Duval County residents.
- Continued efforts to support the educational success of Jacksonville's youth including the transition of the Jax Kid's Book Club from the Kid's Hope Alliance. Duval County Public Schools students continue to enjoy their student library cards, with more than 11,000 students using their cards to log on to library computers or check out materials during the year
- During the past fiscal year, performed work toward delivering the Urban Branch Study report (to be completed in FY23).
- During the past fiscal year, improved customer access and experiences by implementing improvements to curbside pickup, self-checkout (55% of all borrowing), and expanded the hours of the library's centralized call center (the Virtual Branch).
- FY23: Provide customer-centered experiences. This will be accomplished by:
 - Implement content creation plan to increase active borrowers.
 - Implement customer-driven acquisition plan.
 - Increase new cardholder count by targeting specific customer segments.
 - Plan and implement Brentwood Branch renovation.
 - Plan and bid construction of New Berlin / Oceanway.
 - Replace carpet at the Main Library.
- FY23: Collaboratively impact the community. This will be accomplished by:
 - Work with KHA, DCPS and others to implement READ Jax initiatives including Celebrate Reading Week
 - Work with community groups to host and organize the Jax Book Fest 23
 - Gather baseline data for community perception survey (Library is important to community's lifelong reading and learning success.)
 - Create mobile and outreach options that deliver library services to non-library spaces.
- FY23: Grow organizational capacity. This will be accomplished by:
 - Developing policies and procedures that increase the value of and lower public's barriers to services
 - Building-out volunteer programs to enhance the public's support library services
 - Implement data analytics strategy to enhance efficiency and effectiveness
 - Develop plan for ongoing deferred maintenance of library facilities.
 - Implement new budget monitoring process.
 - Implement new project monitoring process.

PUBLIC WORKS

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

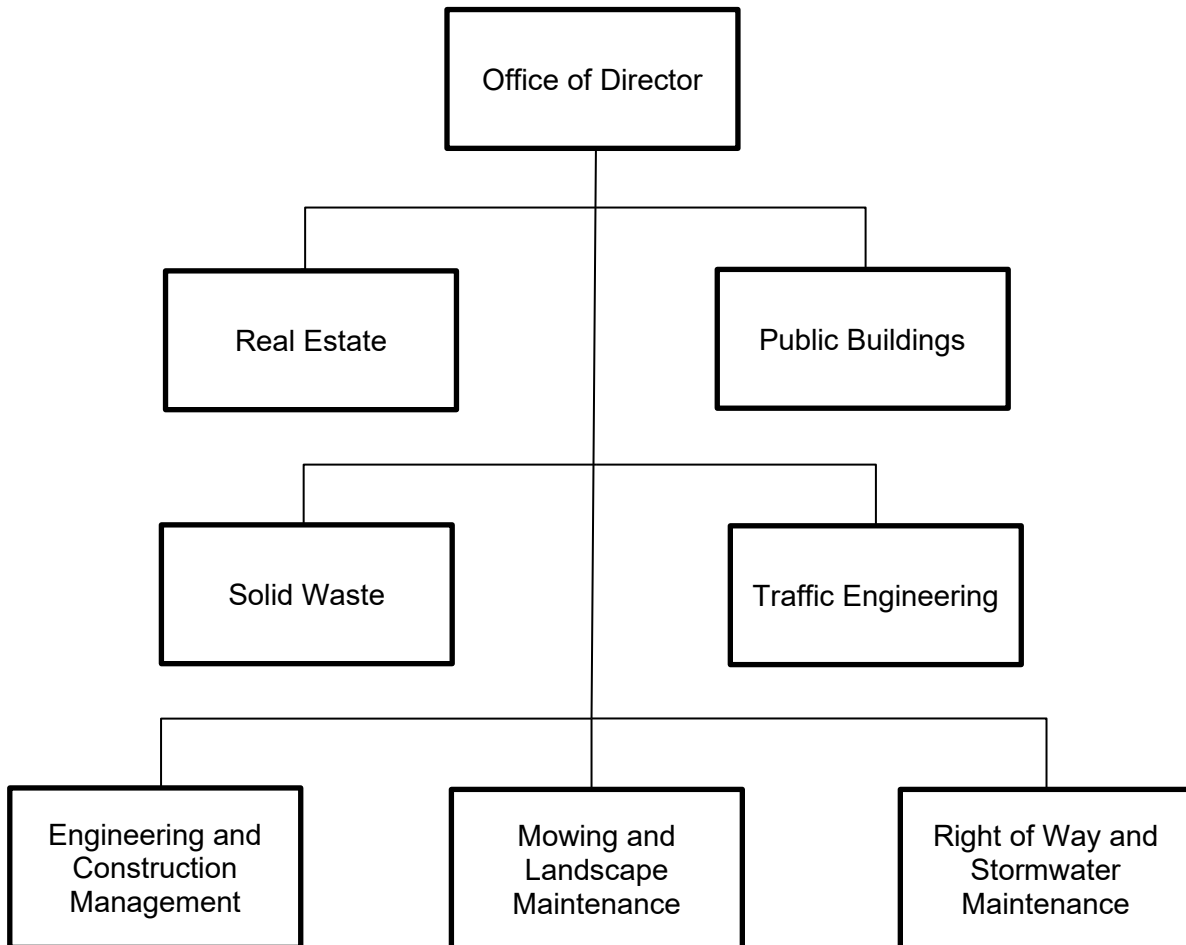
Municipal Code: Chapter 32

DEPARTMENT VISION:

The Public Works Department strives to be the most proactive, innovative, and dependable network of highly knowledgeable professionals who are skilled in providing stakeholders optimal service and solutions to our community's most pressing infrastructure and environmental needs.

DEPARTMENT MISSION:

The Public Works Department is the primary caretaker of all City-owned properties and infrastructure. The mission of the Department is to maintain and improve Jacksonville's assets with dependable, professional, and willing employees who are committed to excellence in customer service and satisfaction.



DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

OFFICE OF THE DIRECTOR

FUNCTION:

Chapter 32 Part 1

The Office of the Director oversees the seven Divisions within the Public Works Department and is responsible for establishing departmental policies and procedures. The Office of the Director establishes departmental policies and procedures and provides financial, managerial, and administrative support to meet specific Division goals, as well as collective departmental goals. The Office of the Director manages the Jacksonville Stormwater Utility and the associated capital projects along with the administration of the fees and processing of applications for residential and non-residential fee customers. The Director of Public Works serves as the Director of the Jacksonville Stormwater Utility. The Office of the Director is also responsible for the general oversight of various roadway, drainage, building, and other capital improvement projects.

STRATEGIES AND GOALS:

The Office of the Director will remain actively involved in the following:

- Administration, billing, and collection of Stormwater and Solid Waste fee revenue.
- Continuous monitoring of Operating and Capital Budget appropriations.

ENGINEERING AND CONSTRUCTION MANAGEMENT

FUNCTION:

Chapter 32 Part 2

The duties and responsibilities of the Division are accomplished within three specialty sections:

- The Design Section manages planning, design and permitting of projects that are done by in-house staff as well as those done by professional consultants. The Design Section is also responsible for the preliminary engineering and processing of citizen petitions for curb and gutter, dirt road paving, and dredging.
- The Topographical/Survey Section provides field survey, mapping and other topographical support for design, construction and land acquisition and disposition.
- The Construction Administration Section oversees the construction phase of projects in either design-bid-build or design-build procurement methods.

STRATEGIES AND GOALS:

- The Division will continue to effectively and efficiently manage the capital projects which it oversees.

MOWING AND LANDSCAPE MAINTENANCE

FUNCTION:

Chapter 32 Part 8

The Mowing and Landscape Maintenance Division provides citizens and neighborhoods with aesthetically pleasing and safe public green spaces, striving to do so to the point of being recognized as a quality-of-life provider to the City. The Division increases production through technology and by reallocating budget savings to assist in proactive vegetation management approaches.

STRATEGIES AND GOALS:

- The Division will continue to address blight, mowing, and encroachment issues throughout the county and proactively address issues as they arise throughout the year.

PUBLIC BUILDINGS

FUNCTION:

Chapter 32 Part 5

The Public Buildings Division provides security, custodial and maintenance services for all public buildings. The Division maintains all the HVAC, plumbing, electrical and other required maintenance and repairs for approximately 800 buildings and structures totaling over eight million square feet. Notable public buildings include City Hall at St. James, Ed Ball Building, Ed Austin Building, Jake Godbold Building, Duval County Courthouse Complex, Pre-Trial Detention Center and the Police Memorial Building. The Division also manages payment for utilities for all City facilities, parks, and rights-of-way (excluding streetlights and signals).

STRATEGIES AND GOALS:

The Public Buildings Division strives to maintain & upgrade public buildings utilizing the funds provided in its budget by prioritizing repairs and upgrades.

- The Division continues to have an “emergency fund” account to address unanticipated repairs, requests, or emergency issues throughout the year.
- The Division is tasked with maintaining and repairing facilities when they are converted for optimal use, such as Brentwood Elementary during its conversion to a Library.
- The Division continues to address deferred maintenance at facilities throughout the City while being proactive through routine and preventative maintenance practices.

REAL ESTATE

FUNCTION:

Chapter 32 Part 4

The Real Estate Division efficiently processes real estate related legislation and effectively conducts investigations at the request of citizens, City Council, the Office of the Mayor, or other City Departments.

STRATEGIES AND GOALS:

- Coordinate with the Housing and Community Development Division to pursue the conveyance of certain real property parcels for affordable housing purposes.
- Surplus multiple tax reverted parcels.
- Continue efficiently processing right-of-way closures and easement abandonments.
- Support the Engineering and Construction Management Division with the acquisition of parcels for public works project development.
- Support all City Departments with real property investigations and processing of legislation.
- Maintain up to date inventories for all City-owned real property.
- Create efficiencies throughout the leasing and legislative processes.

RIGHT-OF-WAY AND STORMWATER MAINTENANCE

FUNCTION:

Chapter 32 Part 3

The Right-of-way and Stormwater Maintenance Division is responsible for the maintenance of roadside and outfall drainage ditches and paved roadway, including sidewalk and curb and gutter where present. The Division also maintains the piped stormwater system and stormwater pump stations present throughout Jacksonville.

STRATEGIES AND GOALS:

- Continue to proactively maintain outfall and roadside ditches to provide a more effective level of service for the City's stormwater management system through efforts of the Stormwater Action Team.
- Maintain approximately 3,737 miles of paved roadways, including sidewalk and curb and gutter where present, approximately 1,200 miles of roadside and outfall drainage ditches, and 10 stormwater pump stations and storm drain pipes present throughout the City.
- Repair and replace cracked and damaged sidewalks throughout the City.

SOLID WASTE

FUNCTION:

Chapter 32 Part 6

The Solid Waste Division manages, in an environmentally and economically sound manner, solid waste generated, transported, or stored in the county from public and private entities including the monitoring and collection of litter and illegal dumping along streets, and public rights-of-way. The Division also oversees the assessment and remediation of numerous former unlined dumps sites throughout Duval County. The Division supervises ongoing closures and post closures of six (6) closed landfills and an active Class I landfill (Trail Ridge Landfill). Mitigating the effects of permitting and monitoring Construction & Demolition (C & D) of landfills are additional functions of the Division as well as educating the general public on issues related to solid waste, recycling and hazardous waste.

STRATEGIES AND GOALS:

- Currently managing the expansion efforts at the Trail Ridge Landfill. This will secure disposal capacity for Duval County for the next 30+ years.
- Continuous implementation of the waste tire ordinance, which strengthens regulations on the transport and disposal of waste tires.
- The Division hosts an Annual Tire & Sign Buyback event. This event allows the Division to actively partner with citizens in order to clean up our county. The event continues to grow each year and we anticipate another successful year in helping to keep Jacksonville beautiful.

TRAFFIC ENGINEERING

FUNCTION:

Chapter 32 Part 9

The Traffic Engineering Division uses engineering techniques to achieve the safe and efficient movement of people and goods on roadways. The Division also focuses on safe and efficient traffic flow, such as road geometry, crosswalks, segregated bicycle lanes, shared lane markings, traffic signs, road surface markings and efficient operation of traffic signals. The Division monitors the signal systems through Intelligent Transportation Systems (ITS) to track and respond to changes in traffic patterns. The Division also investigates locations with high crash rates and develops countermeasures. Traffic Engineering is actively engaged in reviewing and approving Maintenance of Traffic (MOT) issues to ensure reduced risk to motorists, bicyclists and pedestrians as well as maintenance personnel.

STRATEGIES AND GOALS:

- Continue to provide timely maintenance of all traffic signals in the City of Jacksonville.
- Provide the services necessary to facilitate the efficient flow of traffic.
- Actively engaging in reviewing and approving Maintenance of Traffic (MOT) issues to ensure reduced risk to motorists, bicyclists, and pedestrians as well as maintenance personnel.

SUPERVISOR OF ELECTIONS

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

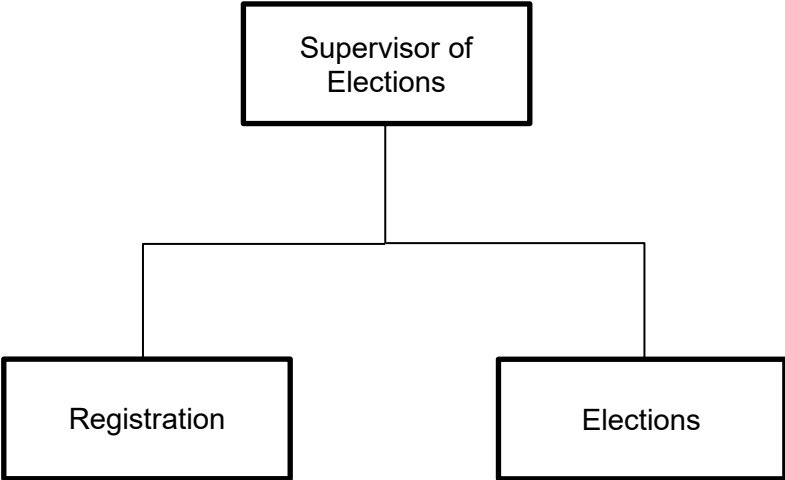
Duval County Charter: Article 9

DEPARTMENT VISION:

The department will provide accessible, convenient, and efficient registration and voting environment, in order to encourage an ever-increasing citizen awareness of, and participation in, the electoral process.

DEPARTMENT MISSION:

To preserve the liberty and the right to vote for all citizens by providing honest, fair, accurate and accessible elections with transparency and integrity.



DIVISIONAL FUNCTION, STRATEGIES AND GOALS:

ELECTIONS

FUNCTION:

The Election division provides fair, accurate, and accessible elections with transparency and integrity.

STRATEGIES AND GOALS:

- Conducting three county-wide elections.
- Implementing new voting technology to assist voters with disabilities in casting their vote with secrecy and independence.
- Continuing to harden all equipment and facilities against outside threats.

REGISTRATION

FUNCTION:

The Registration division provides accessible, convenient, and efficient registration and voting environment to citizens.

STRATEGIES AND GOALS:

- Dedication, hard work, and remaining within the Supervisor of Election's approved budget.
- Continuing to focus on community outreach and voter education to ensure all citizens of Duval County have fair access to the election process.

TAX COLLECTOR

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

Duval County Charter: Article 11

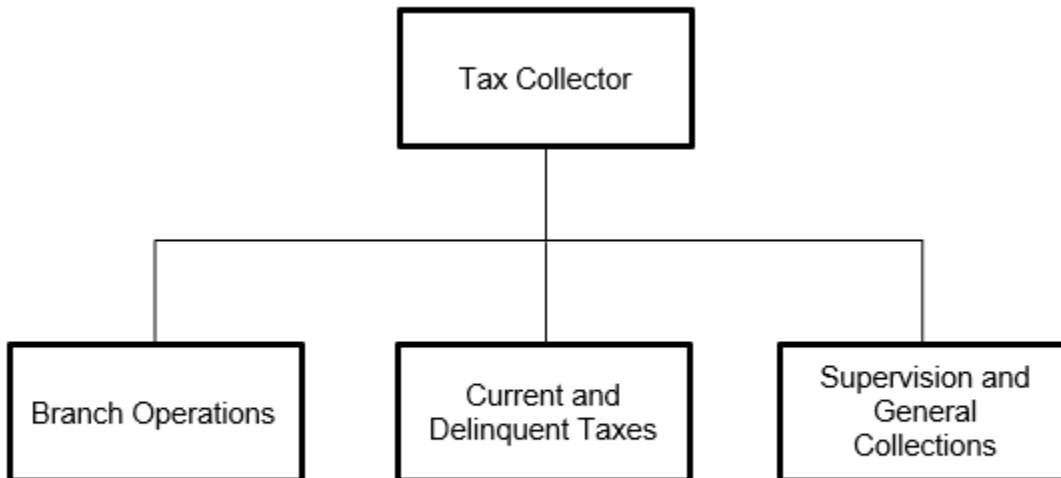
Municipal Code: Chapter 40

DEPARTMENT VISION:

The vision of the Duval County Tax Collector's Office is to be a leader in the community and the state for innovation and commitment to our customers and our employees.

DEPARTMENT MISSION:

The mission of the Duval County Tax Collector, a Constitutional Officer of the State of Florida, is to provide essential State services at the county level and to collect and distribute all normal operating revenues for the Duval County Taxing Authorities, including the Consolidated City of Jacksonville.



DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

In FY 22, the Tax Collector proposed a three-year approach to reach the industry standards of a 60-second hold time for incoming calls and maximum in-person wait time of 30 minutes across the organization. To meet these goals, the Tax Collector would need to hire 42 additional Revenue Collectors and 5 additional Supervisors. In FY 22, the office added 15 additional staff members (13 Revenue Collectors and 2 Supervisors) which reduced the average in-person wait time reduced the average speed of answer.

To continue with the three-year plan of adding positions to reduce customer wait/hold times to reach these goals, the Tax Collector added 7 Revenue Collectors and 1 Supervisor for FY23.

To continue to attract and retain talented employees, the Tax Collector increased pay by 7.32 percent and implemented a minimum of \$17 per hour for full-time employees for all part-time and full-time civil service positions across the organization.

BRANCH OPERATIONS

FUNCTION:

This Division provides staffing and management for nine branch offices, a satellite office that serves the City's Planning and Development Department, and a central call center. The branch offices are customer-facing operations open Monday through Friday from 8:30 a.m. – 4:30 p.m., except for the Ed Ball permitting branch, which is open 7 a.m. to 4 p.m. The Yates Building Branch and the satellite office in the Ed Ball Building are in COJ-owned buildings. All other locations are in leased commercial properties.

HIGHLIGHTS AND GOALS:

- The Division collects or processes more than 100 types of transactions including issuance of driver licenses, driving tests, vehicle and vessel registrations and tags, title issuance and transfers, tax payments, payments for fines, hunting and fishing licenses, concealed weapons permit, and Florida birth certificates.
- Transactions can be processed or paid at any of the nine branch locations. Most employees are cross trained to handle the myriad of transactions and once trained are difficult to replace.
- In FY22, The Division is completed a branch-by-branch data processing conversion to a new issuance software developed by the Florida Department of Highway Safety and Motor Vehicles (DHSMV) that will improve driver license and registration operations.
- The Division has implemented and is calibrating a novel text-based customer queuing system. The Division also participated in a conversion to and implementation of a new tax collection system.
- In late FY22, the Tax Collector relocated the Gateway branch to Soutel Drive.
- In FY22, the Division implemented innovative point-of-sale technologies to allow customers to conduct simple transactions in alternative ways by placing tag/registration kiosks in local grocery stores.

CURRENT AND DELINQUENT TAXES

FUNCTION:

This Division is responsible for collection of real estate taxes, tangible personal property taxes, tourist development taxes, public service taxes, vendor permits and local business tax receipts. The Division conducts a statutorily mandated annual tax certificate sale for unpaid real estate taxes.

STRATEGIES AND GOALS:

- In FY23, the Division anticipates collecting more than \$1.6 billion in property taxes and more than \$8.9 million in local business tax receipts.
- In FY22, the Division participated in the data conversion and implementation of a new tax collection accounting system mentioned previously.

SUPERVISION AND GENERAL COLLECTIONS

FUNCTION:

This Division reaches across all areas of the Tax Collector's Office and includes Administration, Finance, Administrative Services and Payment Processing. All balancing, collection accounting, and disbursement is the responsibility of this unit.

STRATEGIES AND GOALS:

- During FY23, the Duval County Tax Collector's office anticipates collecting and distributing more than \$2.5 billion for various taxing authorities, including the City of Jacksonville and the Duval County School Board.
- This Division is primarily responsible for the vendor coordination, development, conversion, and implementation of a new tax collection system.

CITY PROFILE

Jacksonville, a consolidated city / county, is the largest city in land mass in the continental United States and lines both banks of the St. Johns River, which empties into the Atlantic Ocean about 20 miles from downtown. The St. Johns flows north through the state for 310 miles before turning east to the ocean at Jacksonville.

Jacksonville has a “strong-mayor” form of government, electing a mayor and a [nineteen member council](#). Lenny Curry is Jacksonville’s eighth mayor since the consolidation of Duval County and the City of Jacksonville governments in 1968. Additionally, the Florida Constitution requires the election of the following officers serving Duval County: Property Appraiser, Sheriff, Supervisor of Elections and Tax Collector. The Clerk of Courts, State Attorney and Circuit and County Judges are elected for the Fourth Judicial Circuit.

Due to its prime location, mild climate, reasonable cost of living, excellent quality of life and business-friendly government, Jacksonville is a popular location for corporate expansions and relocations. Jacksonville is a major port location, intermodal hub, and distribution center as a result of its transportation network to include an international port, air cargo facilities, rail and trucking lines. Millions of tons of raw materials and manufactured goods move through the City annually.

Jacksonville is home to many natural assets and has one of the largest urban park systems in the country providing a unique and diverse park system with more than 400 park and recreational sites within the city limits consisting of a variety of parks, open spaces, trails, athletic facilities, community and senior centers, beaches, golf courses, aquatic facilities, boat and kayak launches, nature preserves, along with an amphitheater, arboretum and an equestrian center. The active and passive parks and preservation lands are a key part of Jacksonville’s quality of life as are the miles of beaches and waterways.

Jacksonville’s arts and entertainment scene combines the best of world-class events with the local cultural community. This vibrancy can be found throughout the city. Jacksonville’s unique entertainment and cultural options create a real sense of character. Jacksonville has its own professional symphony, a variety of museums, ballet and opera companies, dozens of theatres prepared to amaze with old favorites or ground-breaking new drama, dance companies, vocal ensembles and orchestras producing events year-round.

Jacksonville is a premier multi-sports destination with venues like the TIAA Bank Field (home of the NFL’s Jacksonville Jaguars with a standard capacity of 67,000 seats and a variety of amenities including 89 suites, 20 cabanas, 2 swimming pools and the NFL’s largest video boards), the award-winning 10,000-seat 121 Financial Ballpark, the state-of-the-art VyStar Veterans Memorial Arena with seating up to 15,000, the Performing Arts Center with three theaters ranging from 600 seats to 3000 seats, the Prime F. Osborn III Convention Center with 78,000 square feet of exhibit space, in addition to an abundance of other superb sports and recreational facilities. The City annually hosts the Florida-George Football Game and is home to the Professional Golfers’ Association (PGA) Tour and the Association of Tennis Professionals (ATP). The area is known for its 50-plus golf courses and the City also hosted Super Bowl XXXIX in 2005.

With a growing population, a diverse economy, many cultural and recreational opportunities, and abundant natural resources, Jacksonville continues to distinguish itself as one of the nation’s most dynamic and progressive cities.

HISTORY

Native Americans

The first human inhabitants reached the area of Jacksonville between 12,000 and 16,000 years ago. At that time, the coastline was approximately one mile further east than it is today because the Ice Age in progress at the time locked up more of the earth's water in glaciers.

The best known Native Americans to inhabit this area were the Timucua, who probably numbered about 150,000 at their peak. Following the appearance of Europeans in the 1500s, the Timucua numbers declined quickly as they succumbed to diseases introduced by European explorers and settlers as well as died in conflicts with the Europeans. By 1763, the Timucua were probably gone from the area completely.

European Discovery and Settlement

Northeast Florida was "discovered" by Ponce de Leon in 1513. He and his Spanish crew landed about 25 miles from today's Jacksonville, and named it *Pascua Florida* as a reminder that his landing occurred during the Feast of Flowers. He claimed the territory for the Spanish crown, and then sailed off in search of a magic potion of eternal youth rumored to be a hidden treasure of this new land.

Jean Ribault, the French Huguenot, arrived on Florida's east coast in 1562. He met the native Timucua, exchanged gifts, and claimed possession in the name of the king of France by implanting a stone monument visible to subsequent ships.

A French colony was established in 1564, only to be eliminated by Spanish forces from nearby St. Augustine in 1565, the same year it was established. Florida's northeast coast was now firmly under Spanish control. The French did not attempt another colonization. Nothing remains of the original Fort de la Caroline used by the French. And St. Augustine, not Jacksonville, is now known as the nation's oldest city.

European Conflicts

In 1702, James Moore, the interim governor of Carolina colony, led a force of 500 English colonists and Yamasee Indians in an attack on Spanish Florida. When the colony of Georgia was established in 1733, its governor, James Oglethorpe, built a small fort on St. George Island to enforce his belief that the new English colony extended all the way to the St. Johns River. He later moved through the area on the way to attack St. Augustine during the 1740 conflict between the English and the Spanish known as the "War of Jenkins Ear."

Growth of permanent settlements

Before 1820, the larger settlement was on the south bank, where the guns of Spanish Fort St. Nicholas, erected in 1740, guarded the passing ships. A stone marker beside Atlantic Boulevard points to the fort's location.

Between 1763 and 1783, the area was a British colony known as British East Florida, but it was returned to Spain as part of the Treaty of Paris which ended the revolutionary war between England and 13 of its North American colonies.

The settlement that became Jacksonville was founded in 1791 as "Cowford" because of its location at a narrow point in the river where cattle once crossed. A marker now stands at the foot of Liberty Street, where the cattle were once driven across the river. From the south bank, an Indian trail led to St. Augustine. The Native Americans named the area Wacca Pilatka, which was translated to Cowford by English settlers.

In 1819, what became Jacksonville became part of the United States when Spain ceded the area to the United States in return for \$5 million as part of the Adams-Onís treaty. Florida became a U.S. territory in 1821 and was granted statehood in 1845. In 1822 the city was renamed for the first military governor of the Florida Territory, General Andrew Jackson, who would later be elected President of the United States.

The earliest use of the name "Jacksonville" was in an 1822 petition to the U.S. Secretary of State asking that the town be officially recognized as a port of entry. While Andrew Jackson never visited Northeast Florida, he was the first military-governor of Florida following Spain's ceding of Florida in 1819. Jacksonville's first charter, creating a town government, was approved by the Florida Legislative Council on Feb. 9, 1832. Jacksonville's first mayor was William Mills. At that time, the office was called Intendant, which was a holdover from Spanish times.

1901 Fire

On May 3, 1901, downtown Jacksonville was ravaged by a fire that was started at a fiber factory. Known as the "Great Fire of 1901", it was one of the worst disasters in Florida history and the largest ever urban fire in the Southeast; it destroyed the business district; scoured more than 146 city blocks and turned 2,368 buildings to cinders and rendered 10,000 residents homeless in the course of eight hours. It is said the glow from the flames could be seen in Savannah, Georgia and the smoke plumes in Raleigh, North Carolina.

After the Fire

After the Great Fire of 1901 "there seemed to be nothing left save a fringe of houses around the municipal periphery, like hair on a friar's head," reported H.L. Mencken in the Baltimore Sun. But Jacksonville got back on its feet quickly. Piers, docks, shipyards and terminals were quickly rebuilt. More than 13,000 buildings were constructed from 1901 to 1912. Architects flocked to the city, whose civic district was now virtually a blank slate. The most noted among them was the famed New York architect, Henry J. Klutho, who relocated to Jacksonville in 1902. One of Klutho's biggest claims to fame was the St. James Building, for nearly a century the home to Cohen Brothers department store, later May-Cohen's and now City Hall.

The city still had its rail lines intact after the fire. Before the fire, Henry Flagler, a former Standard Oil partner of John D. Rockefeller's, began buying small regional lines and in 1912 merged them into the Florida East Coast (FEC) Railway. By the 1960s the city had become home to three major railroad lines: Florida East Coast Railway, Atlantic Coast Line and the Seaboard Coast Line.

After the fire, the city reinvigorated its maritime commerce. In 1907 the river was dredged with help from the federal government to allow bigger ships into Jacksonville's terminals. The city government took control of the ports in 1912 and began building its own terminals. Jacksonville has one of the best natural seaports in the South, and, after the turn of the 20th century, shippers took advantage of distribution lines going north, south and west.

Geography and mild weather also helped Jacksonville become the Hollywood of the South. The "Metro" in Metro-Goldwyn-Mayer (MGM) was a small studio that began alongside the St. Johns River where Metropolitan Park now sits. By 1916, Jacksonville boasted more than 30 movie studios, including Metro, Vim, Kalem Garrick, Eagle, Motograph, Gaumont and Norman Studios. Comedian Oliver Hardy, who started as a ticket taker, was probably the city's most famous film star at the time.

During this era Jacksonville became a banking and insurance center. Barnett National Bank was already a major powerhouse, and its success spurred Atlantic National Bank (1903), Florida National Bank (1905) and others. One of Jacksonville's first insurance titans was the Afro-American Insurance Co., founded in 1919 by Abraham Lincoln Lewis. Later, when state law created a favorable environment for insurance companies, Jacksonville's skyline became dominated by insurance-company logos: Prudential, Gulf Life, Independent Life and American Heritage Life.

The U.S. Navy had a minor presence protecting the ports but did not have an official installation in Jacksonville until 1940, shortly before WWII. With the addition of two other bases, the Navy became a major employer as well as an economic force in the area.

Between 1950 and 1960, the county saw much growth in both population and development. This time frame has been referred to as the "Decade of Progress." During this period, Duval County's population increased by 48 percent to 451,411 residents. Development in downtown and throughout brought new business and a new federal building. City commissioners began planning to replace an airport and build the new central city library to be named after Haydon Burns, mayor of Jacksonville 1949-1965. Beyond the City limits during this decade, developers were constructing their suburban housing. Major regional enclosed shopping centers and malls opened. On the south side, Ira Koger's Boulevard Center became one of the first suburban office parks in the nation.

The development progress was helped along in 1953 when the Florida legislature passed tax benefits for out-of-state insurance companies. From this, Prudential established its southeast regional home office in Jacksonville as well the State Farm Group expanded its facilities in the city. Later, Independent Life, Peninsula Life, Gulf Life, Blue Cross and Blue Shield, and the Afro-American Life Insurance Company built new home offices in Jacksonville. By the end of the decade, Jacksonville claimed the title "Insurance Center of the southeast," with seventeen local headquartered insurance companies, five regional home offices, and twenty major general insurance agencies.

Jacksonville's development expanded beyond suburban and commercial growth. Art and Children's Museums opened and expanded. The Florida Legislature established the Jacksonville Expressway Authority (now known as the Jacksonville Transportation Authority) in 1955 following a decade of frustration and delays in the planning, funding, and construction of bridges and highways. A junior college, later to become a state university was established in Jacksonville. Downtown renewal, expanded transportation facilities, suburban growth and new or expanding cultural and educational institutions were substantial steps forward.

Consolidation

The consolidation of the Jacksonville city government and the Duval County government was initiated to achieve lower taxes, increased economic development, unification of the community, better public spending and effective administration by a more central authority.

A referendum to consolidate the county and city governments within Duval County was held on Aug. 8, 1967, and voters hoping to cut duplication, increase efficiency and restore confidence in municipal government approved the plan by a two-to-one margin. Only the small municipalities of Atlantic Beach, Baldwin, Jacksonville Beach and Neptune Beach voted not to join the consolidated government. The four separate communities, which comprise only six percent of the total county population based on the 2000 Census, provide most of their own municipal services.

On Oct. 1, 1968, the governments merged to create the Consolidated City of Jacksonville. The day was highlighted by a parade and fireworks that attracted 200,000 people. The new city limits covered an area of 841 square miles, 20 times its former size. Overnight, Jacksonville became the largest city in land area in the entire world – a record it held for many years until sparsely populated Juneau, Alaska, annexed itself into the record book.

Post Consolidation

From 1968 to 1979, a plan to revive downtown to compete with suburban shopping strips and giant shopping malls was put into effect. New construction included a downtown community college campus, a public health facility and the building of the Independent Life Tower which changed the city's skyline.

The 1980's was the "Billion Dollar Decade" in Jacksonville as downtown development saw the empty Union Station on the western fringe of downtown converted into a convention center, a beautifully restored Florida Theatre re-opened in 1983, and the Mayport Jazz Festival moved to newly developed Metropolitan Park.

The river was a focal point in the mid-eighties. The 1.2 mile Southbank Riverwalk opened in 1985 with the promise of parks, restaurants and a beautiful view of developments on the north bank of the river. Those developments included the completion in June 1987 of the Rouse Company's Jacksonville Landing with its distinctive orange roof, retail stores, eateries and a courtyard perfect for entertainment.

Traffic flow to and from downtown was necessary for sustained growth and development. In March 1989, voters narrowly backed a referendum to replace toll booths with a half-cent sales tax increase. By the end of the year, tolls on the Mathews, Fuller Warren, Hart and I-95 Trout River bridges were a thing of the past.

Between 1991 and 1995, the River City Renaissance did bring the new City Hall at St. James, built in the shell of the vacant May-Cohen department store, and the Times-Union Center for the Performing Arts, a project that combined public and private funding and added cultural sparkle to the river's north bank. Moving city hall from its riverside location to Hemming Park initiated development of a downtown "government center."

A major boon came with the acquisition of the Jacksonville Jaguars National Football League franchise. On November 30, 1993, the NFL saw the potential as well as the local enthusiasm for professional football and awarded Jacksonville a franchise, making the city the home of the Jaguars.

The Better Jacksonville Plan was launched in 2000, envisioning a total of \$2.25 billion in improvements. On September 5, 2000, voters passed a half-cent sales tax to fund an ambitious program of \$1.5 billion in projects that would provide, among other things, the urban core with a state-of-the-art sports and entertainment arena, a classic-styled minor league baseball stadium, Florida's largest public library and, ultimately, a new county courthouse. This second half-penny sales tax was combined with \$750 million from the first half-penny sales tax that was passed in March 1989 to generate a total of \$2.25 billion in funding.

Seeking to make downtown more tourist and pedestrian friendly, four downtown "pocket parks" were developed and construction of the \$8.2 million dollar extension of the Northbank Riverwalk from the CSX Building to the Fuller Warren Bridge.

The arena and baseball stadium authorized under the Better Jacksonville Plan opened in 2003 and the new main library opened in October 2005.

Jacksonville is home to four Fortune 500® company headquarters: Fidelity National Financial, Inc., Fidelity National Information Services, CSX, and Landstar System, Inc. Fidelity National Financial, Inc., currently ranked number 238, is a leading provider of title insurance, specialty insurance and claims management services. Fidelity National Information Services, ranked number 268, is one of the world's largest payments and processing businesses. CSX, ranked 298, provides rail-based transportation services in North America. Landstar System, Inc., ranked 491, is a transportation services company specializing in logistics and more specifically third-party logistics.

Military Connections

Jacksonville is the second largest Naval Complex on the east coast. The area's four Navy and Marine Corps bases employ more than 56,000 and have a combined payroll of \$1.59 billion. The largest of these installations, Jacksonville Naval Air Station (NAS Jax), covers 3,800 acres on the west bank of the St. Johns River and employs more than 22,700 active duty and civilian personnel. Additionally, the Naval Air Depot (NADEP) Jacksonville, covers over 100 acres of land on the St. Johns River and is the largest industrial employer in northeast Florida with over 3,700 employees, and one of only three such facilities remaining in the Navy. NAS Jax is currently the only P-3 Orion and P-8A Poseidon base on the East Coast, as well as the sole Unmanned Aerial Vehicle (UAV) training facility in the Navy.

Naval Station Mayport, the third largest naval facility in the continental United States, is homeport to littoral combat ships, destroyers, guided missile frigates, and four helicopter squadrons. Mayport is also

home for Commander, 4th Fleet and Naval Forces Southern Command. The installation covers 3,409 acres and employs over 15,000 military and civilians that combined generate 53,721 jobs and an estimated total economic impact of \$5.28B. NS Mayport is currently the East Coast homeport for the Navy's Littoral Combat Ships (LCS), whose presence help to sustain the area's ship repair facilities, local ship maintenance expertise and the industrial base. NS Mayport will also be home to four Triton UAVs and 200 Navy maintenance and operations personnel. NS Mayport is also the home of twelve Navy Destroyers (DDG), four Triton UAVs and 200 Navy maintenance and operations personnel.

The Marine Corps' Blount Island Command is located on the east end of Blount Island and employs around 800 people, mostly civilians, including contractors. Its location on Blount Island in the St. Johns River serves as the sole facility for the worldwide support of the Marine Corps through its Maritime Prepositioning Program. Co-located with the Marine Corps on Blount Island is the U.S. Army's 832nd Transportation Battalion whose mission is to conduct expeditionary and sustained surface deployment and distribution support throughout the Central and Southern American regions in support of SOUTHERN COMMAND. The major functions of the Battalion are Surface Deployment Distribution Support, Hurricane Assistance and Disaster Relief (HA/DR) Response, both civilian and military Terminal Operations, Freight Forwarding / Cargo Expediting, and Expeditionary Port Opening /Operations.

The 125th Fighter Wing (125 FW) is the nation's largest unit of the Florida Air National Guard and flies F-15 fighter aircraft, soon to be replaced by F-35 A fighter aircraft, from Florida Air National Guard Base, Florida at Jacksonville International Airport. The 125th Fighter Wing's mission is to provide air defense for the southeastern United States, from Charleston, South Carolina to the southern tip of Florida and across the Florida panhandle. Simultaneously, the Wing performs a continuous 24-hour alert mission at its detached site located at Homestead Air Reserve Station standing ready to intercept unknown aircraft at any time.

Although not located in Florida, the Navy's \$1.7 billion Naval Submarine Base Kings Bay, located just 35 miles north of Jacksonville in Camden County, Georgia, is considered a part of the Jacksonville military community. The 17,000-acre installation is the only Navy base on the east coast capable of supporting the Trident II (D-5) Missile, an integral part of our nation's strategic deterrence program. Currently, the base berths six Ohio-class ballistic missile submarines, and two Ohio-class guided missile submarines. The base employs more than 9,000 military and civilian personnel and is the largest employer in southeast Georgia.

Lastly, the area is home to a large United States Coast Guard presence with USCG Sector Jacksonville and the USCG Helicopter Tactical Interdiction Command (based at Jacksonville JetPort at Cecil Airport) with a total of more than 800 Coast Guard men and women.

Overall, the area is home to more than 50,000 active duty and DOD civilians and contractors, 150,000 veterans and retired military personnel. The annual economic impact of the Department of Defense in Northeast Florida is approximately \$14.5 billion annually.

FORM OF GOVERNMENT

The City of Jacksonville operates under a “strong-mayor” form of government. This governmental structure is based upon distinct executive and legislative branches that are elected independently of each other, and provides for prescribed checks and balances, much like the federal government. In Jacksonville, the mayor is elected county-wide and serves as the chief executive of the government. The legislative branch is represented by the members of the Jacksonville City Council. There are 19 city council members; 14 of them elected to represent distinct, geographical districts within the county and five who are elected at-large. Each councilmember must live within the district they represent, and the five at-large members must live within the at-large district they represent, even though all voters within the consolidated city/county may participate in their election. The mayor and city council members are elected to four-year terms and are limited, by law, to two consecutive terms.

The mayor is responsible for the administration of the executive government and appoints the department directors and other senior officials, all of whom must be confirmed by the city council. The mayor also has veto authority over legislation passed by the city council.

The government also retains the independently elected officials found in other Florida counties, including a Clerk of the Circuit Court, Property Appraiser, Sheriff, Supervisor of Elections and Tax Collector. These officials are elected county-wide, and each manages their respective offices. As in other Florida counties, their budgets are approved by the City Council (effectively serving as the County Board of Commissioners). The Sheriff’s Office serves as the City’s police department in addition to providing the services normally associated with a county sheriff.

The Jacksonville City Council enacts legislation to provide for the needs of the city. While the mayor is required to propose a city budget each year, the council is responsible for adopting the budget. The council elects from amongst its members a president and vice-president to conduct meetings and otherwise lead the legislative branch in the performance of its duties, and also hires its own staff to evaluate bills, conduct research and maintain records for the legislative branch. The council meets at 5 p.m. on the second and fourth Tuesday of each month in the council chambers on the first floor of City Hall at St. James. Citizens are encouraged to attend and participate in council meetings, and meeting agendas may be obtained online at www.coj.net or from the council secretary's office at City Hall (Suite 430) on the Friday before a meeting.

FACT SHEET

Duval County Population 1,016,809

City Area 840.1 square miles

Internet Home Page Address <http://www.coj.net>

	Budget Comparisons		
	FY 20-21	FY 21-22	FY 22-23
General Fund Budget	1,449,985,211	1,531,720,546	1,688,321,269
Net General Fund Budget (Net of Transfers)	978,264,307	1,087,845,807	1,142,141,770
Total City Budget	2,961,380,591	3,457,971,304	3,829,314,010
Total Net City Budget (Includes Misc Federal Programs)	2,115,040,199	2,493,273,507	2,693,263,226
Ad Valorem Taxes (GSD)	781,497,456	838,978,268	945,249,142
City Employees			
Other	3,610	3,669	3,696
Correction Officers	780	755	763
Fire and Rescue	1,496	1,561	1,656
Police Officers	<u>1,753</u>	<u>1,766</u>	<u>1,753</u>
Total Number of City Employees	7,639	7,751	7,868
Millage Rate			
General Government Operations	11.4419	11.4419	10.3761
Debt Service	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Total	11.4419	11.4419	10.3761

2022-2032 BUDGET HIGHLIGHTS



PUBLIC SAFETY

- Investments in community policing, prevention and intervention programs that show care for everyone in our communities – that their lives matter. This budget has an additional 37.5 million dollars for the Jacksonville Sheriff's Office.
- Continued strategic investments in technologies, resources, and personnel for law enforcement to support their mission to serve and protect the people of Jacksonville.
- Spearheaded the increase of \$34.7 million dollars for Jacksonville Fire and Rescue. Adding nearly 500 new positions and 6 new-standalone stations. Restoration or relocation of 8 existing stations to date.

ECONOMIC DEVELOPMENT

- In FY22, 11 economic development projects received approval and will result in a projected 885 jobs and approximately \$446.5 million in new private capital investments.
- In FY22, the Jacksonville Film & Television Office permitted 59 film, television and digital media productions that resulted in 1,425 hirings and \$2,032,185 in direct economic impact.
- In FY23, approximately \$10.8 million was budgeted for economic development incentive projects that are anticipated to generate nearly \$17.7 million in ad valorem taxes in fiscal year 2023.
- Johnson & Johnson Vision will be expanding their contact lens business headquarters, with an estimated \$200 million of private investment and an additional 100 new jobs.
- In FY22 BGFP Jacksonville, LLC and Arcadia Cold Jax, LLC, announced plans to establish cold-storage facilities in North Jacksonville. Expected to bring over 200 million in private investment and 120+ new jobs over next 5 years.

LEADERSHIP & ACCOUNTABILITY

- Commitment to strong reserves and practices that are critical for Jacksonville's security now and into the future. Responsible financial planning that leaves a solid foundation for the mayor and city council that will be in office and chamber next July.
- Continued focus on fiscal responsibility and work to increase the City's reserves from less than \$130 million dollars in FY15 to approximately \$347 million dollars in FY21.

YOUTH INITIATIVES

- \$108 million dollars to park upgrades and renovations in FY22.
- \$10 million dollars to replace 60 playgrounds throughout the city, in addition to the 29 new playgrounds already completed.
- Continued investment in the Kids Hope Alliance, with commitment to juvenile justice programming, early learning initiatives, and better access to mental and physical health resources for KHA Students.

HEALTH & WELLNESS

- Continued investments in UF Health as a critical community hospital, by providing \$20 million for hospital improvements, as part of a \$120 million 6-year upgrade.
- Improving and expanding our parks system with \$108 million dollars in the next fiscal year, and \$259.8 million dollars over five years.
- \$50 million dollars for the City Council Special Committee on Parks & Quality of Life
- Appropriated \$1 million of ARP funds for The Blue Zone Project to support the program and measurably improve community well-being, resilience, and economic vitality in at risk areas throughout Duval County.

NEIGHBORHOODS & COMMUNITIES

- Continued implementation of the Renew Arlington CRA Mandatory Compliance Grant Program, awarding nearly \$1.8 million in grants to eligible businesses to-date. As of FYE22, over \$4.9 million has been set aside for the program.
- Continued implementation of the City's Food Desert Programs in Northwest Jacksonville, awarding nearly \$2.6 million in grants to-date to help increase access to healthy and affordable foods to residents of the area. This includes a \$650,000 Full-Service Grocery Store Program grant to Lift Jax, Inc. to help restore and expand the historic building, which was operated as Debs Store for over 90 years.
- In FY22, 24 Façade Renovation Grants approved to assist businesses in economically distressed areas. As of FYE22, 75 projects were complete and over \$459,450 was disbursed for the Program.
- Approved nine Septic Tank and Sewer Connection Grant agreements, allowing small businesses in Northwest Jacksonville to repair/replace failing septic systems or connect to JEA sanitary sewer service. As of FYE22, 10 projects were complete and approximately \$389,654 was disbursed for the program.

FUTURE FISCAL CHALLENGES AND RESOLUTIONS

Personnel Costs

Health Care Costs:

Rising health care costs continue to be a concern of both management and the unions. In 2020 the public safety unions formed an independent health care trust and separated their membership from the City's health plans. The impact of that separation has been researched by the City's actuary. With the current labor shortage, the City has taken every step to keep employee health care costs flat by contributing additional funding to the City's group health subfund.

Collective Bargaining:

Fiscal year 2023-2024 will be the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters and the Fraternal Order of Police.

Competitive Hiring Environment Strategies:

The City is successfully managing a competitive hiring environment. Emerging from the pandemic and adjusting to the new normal required flexibility and efficiency in addressing staffing needs. We are entering the second year of the collective bargaining agreements on October 1st and after a year of experience, we continue to believe the contracts represent competitive terms and conditions of employment for our 8000 union represented employees. The current agreements run through FY24 so the City will have labor stability for several years to come.

A roaring local economy combined with inflationary pressures have made recruiting and retaining the best and brightest a challenge. However, the City has been able to maintain a vacancy rate which is in line with our historical averages. We have adjusted recruiting priorities to match the business needs and employed a dynamic recruiting strategy that has been instrumental in performing specific targeted recruitment in hard to hire areas.

The City will continue to proactively address staffing issues and remains confident that through competitive wages, comprehensive benefit offerings and an engaged workplace, efforts to maintain staffing needs will be realized.

Capital Improvements and Maintenance

A significant amount of effort and focus will be directed at the five-year capital improvement plan, in an effort to address capital maintenance needs citywide while utilizing all existing available revenue streams and minimizing borrowed funds.

In fiscal year 2021 the City passed ordinance 2021-223-E, which authorized an additional six cents of local option gas tax revenue collection to help fund public transportation operations and maintenance, roadway and right-of-way maintenance and drainage, streetlight installation, operation, maintenance, and repair, traffic signs, traffic engineering, signalization, and pavement markings installation, operation, and repair, bridge maintenance and operation, and debt service for capital projects including construction or reconstruction of roads and sidewalks.

A summary of the five-year capital plan, both CIP and IT, can be found in the Capital Projects section of this document. The ongoing operating costs associated with these programs are also estimated and are shown on the individual project detail pages.

- The IT system development plan costs can be found in the Capital Projects section of the budget document.
- The five-year capital improvement plan, due to the number of projects involved, are not included in this document but are available on the Budget Office website in the documents and resources section.

Financial Health

Following the Global Financial Crisis in the late 2000's, the U.S. economy has rebounded and seen continued and steady growth. The City of Jacksonville's local economy has also greatly benefitted from the strong national economy. With ten consecutive years of growth in General Fund and Property Tax revenues, the City has been able to recover from the recession and make many much-needed investments. Economic cycles, however, do not always have an upward trajectory – and this particular period of growth is one of the longest on record. An economic downturn at some point is inevitable, and the City recognizes that it must be prepared to withstand its eventuality.

The City has taken many steps over the past few years to position itself to be able to continue providing excellent services to Jacksonville citizens when and if the economy slows or enters recession, including:

- Closed the City's underfunded pension plans to new hires, identified a future dedicated funding source, and reduced present-day contribution requirements that were placing considerable strain on City budgets.
- Paid down hundreds of millions in debt and refinanced millions more at lower rates, significantly reducing annual debt service and freeing up funds for other purposes
- More than doubled General Fund Reserves to provide a cushion to lessen the impact of an economic downturn.

The City plans to continue to live within its means and plan for any headwinds in the coming years. Emphasis is being placed on smart investments in infrastructure and public safety, keeping a close eye on keeping costs low, maintaining cost flexibility, and padding reserves.

Climate Change and Resiliency

The potential impact of climate change has risen in prominence over the last several years. For coastal cities like Jacksonville, this means more focus on how the city might be impacted by sea-level rise and an increase in the number and severity of hurricanes and tropical storms. The City began the process of addressing those issues in FY 2019-2020 with a Storm Resiliency and Infrastructure Development Review Committee and the [Council Special Committee On Resiliency](#) that developed a plan to study and begin implementing solutions. The Committee resulted in legislation that was passed to update building codes for new construction so that future development would be protected from flooding and high winds. The City will address those issues over time as part of the City's general capital improvement plan. The City went a step further by creating a resiliency office and a Chief Resiliency Officer within the Planning and Development department. Protecting the City from climate change impacts in the future that could be financially burdensome will continue to be a focus.

Coronavirus

Federal Funding:

In April 2020, the United States Treasury allocated \$167 million to the City of Jacksonville in an effort to limit the severe economic impacts of the COVID pandemic through the CARES Act of 2020. The rapid distribution of these initial funds by the City, along with other relief measures taken by City leadership, have helped Jacksonville have one of the strongest economic recoveries from the impacts of COVID relative to other major cities and metropolitan areas in the United States. The City of Jacksonville received additional allocations through the American Rescue Plan Act (ARPA) in both 2021 and 2022, of \$171.8 million and \$171.8 million respectively. ARPA funds may be dispersed into several general categories including; Public Health, Negative Economic Impacts, Premium Pay, Revenue Loss, and Investments in Water, Sewer and Broadband.

CARES Act Programs

- Program set up to assist small businesses negatively impacted by COVID
- Grants to Impacted Non-Profit and For-Profit Businesses
- Relief to businesses and individuals for amounts owed to City for services
- Program to provide mortgage, rent and utility relief to residents of Duval County
- Establish testing sites, and purchase testing equipment and other health needs/supplies.
- Grants to senior and disabled citizens.
- Grants to residents of Duval County to assist with utility payments.
- Program to provide additional \$2,000 grants via FIS debit cards to small businesses.
- Program to prevent evictions and foreclosures pending due to income losses from COVID.
- Program to provide relief to the Zoo for negative impacts of COVID.
- Program to provide relief to the Greater Jacksonville Fair for negative impacts of COVID.
- Assist with workers' comp expenses related to COVID.
- Expenses directly incurred by the City for COVID.

ARP Act Programs by Category

Public Health / Negative Economic Impacts

- Aid to Jacksonville Port Authority
- Citywide Special Recreation Facilities
- Local Governments in Duval County
- COVID Vaccination Education
- Aid for Healthcare Partners
- Aid for Affordable Housing Supporters
- Additional COVID Testing

Investments in Water, Sewer and Broadband

- Water / Wastewater system fund

Revenue Loss

- Contingency Fund
- City Employees Premium Pay
- Roadway Resurfacing
- City Departmental Enhancements

THE ANNUAL BUDGET

The Annual Budget as developed, adopted, and implemented by the Consolidated City of Jacksonville accomplishes several purposes. First and foremost, it complies with state and local legal requirements for a balanced financial plan of operation for the City's fiscal year. As a financial plan, the budget identifies revenue and other financial resources that are anticipated to be available for appropriation, authorizes expenditures and uses of financial resources, and otherwise provides for the continuing financial operation of the City.

The budget also provides one of the most concise presentations of governmental policy, especially the implementation of policy changes. The Mayor's Budget Message in particular, identifies the City's major goals and objectives and the intended means of achieving them. The evolutionary process of the budget, through direction of the Mayor and the City Council and numerous open meetings and public hearings, ensures that the City's policies are integrated into the budget. To a very real extent, the budget clearly quantifies executive and legislative policy through its use of line item presentations and historical comparisons.

Under the framework of the procedures established in the Charter and the Ordinance Code, the budget also provides a formal, flexible guideline for the financial operation of the City. As implemented by the Mayor, the budget for each individual activity specifies how much may be expended for each type of operating account and the number and classification of each authorized position. Together with departmental vision and mission statements, these detailed components of the budget outline operational direction.

The budget serves as the main vehicle for disseminating information about the city's financial operating plan and its budget processes and documents. Although the primary use of many of the budget's schedules is for purposes internal to the government, several schedules, descriptions and exhibits are designed to enhance the public's knowledge about the City's operations. This document provides readers with a comprehensive view of the City's budget, its purposes, contents and what it means to our citizens, our departments and bond investors.

BUDGETARY ENTITY

The City of Jacksonville is a consolidated city - county political entity that extends geographically throughout Duval County. As of October 1, 1968, the beginning of consolidated government, all county, municipal and local governments and districts within Duval County, and their boards, bodies and officers, merged into a single new corporate and political entity known as the City of Jacksonville, except that the cities of Jacksonville Beach, Atlantic Beach, Neptune Beach and the Town of Baldwin were reconstituted as separate and distinct urban services districts and retained their municipal government structure.

The consolidated City of Jacksonville contains various independent agencies, including the Jacksonville Police and Fire Pension Fund, Jacksonville Electric Authority, Jacksonville Airport Authority, Jacksonville Port Authority, Jacksonville Transportation Authority and the Duval County School Board. Except for the Duval County School Board, all of these entities have their budgets approved by the City Council. However, all of these agencies prepare their own budget documents and issue separate financial statements from the City. For these reasons, their budget information is presented only under the heading of "Net Consolidated Budget" in the Annual Budget publication. On the other hand the, Jacksonville Housing Finance Authority; while they prepare their own budget documents and file them with Council, their budget is included in the City's financial statements.

FINANCIAL POLICIES

Budgetary Policies

The City's budgetary policies are based upon guidelines and requirements established by Florida Statutes, the Consolidated City of Jacksonville Charter, the City's Ordinance Code, Executive Orders, and generally accepted accounting principles for governmental entities as well as sound financial management practices. Applicable provisions of State law are incorporated into local procedures and establish the municipal fiscal year, restrictions on taxation and conditions of participation in State revenue sharing and other programs. State law also mandates that the city must have a balanced budget.

The City utilizes a comprehensive long-range financial planning process that helps guide strategic decisions, ensure required minimum levels of service and investment are met, and informs the City Council, investors, and the community of the City's present and future financial health. The process includes a Five-Year Capital Improvement Plan. The Five-Year CIP is an integral part of the City's Debt Affordability Study, which incorporates outstanding debt and contemplates new indebtedness over the next five years based on the Five-Year CIP. The outputs of the Study include several financial metrics related to reserve balances, debt service coverage, and debt burden. As such, various revenue and expense assumptions are made in the model to project the City's financial position and set the framework for how much additional debt the City is able and willing to encumber over time. The Study also incorporates scenario analysis into the model, which provides decisionmakers with a range of possible outcomes given different assumptions.

The City's long-range financial planning process is integral to the Administration as it works to prepare each year's budget, and to the City Council as it weighs the annual budget in the context of all the forthcoming needs in future years. It provides a concise set of measures which allow City leaders to be informed as to how decisions made today may impact the City's finances in the future. It also gives City leaders keen insight into how the City's finances compare to its peers, and how it might be viewed investors under certain circumstances.

The City of Jacksonville deems its budget to be balanced, pursuant to code section 106.106, if current year revenues cover current year recurring expenditures. Any use of one-time sources should be used to cover one-time expenditures, and that no bond proceeds or other debt instruments are used to satisfy recurrent operating expenditures. The City's municipal code section 106.203 also states that a budget shall not be considered balanced if it contains either a two percent overall lapse, or a four percent departmental lapse.

In accordance with the City Charter, the budget is divided between general operating funds and capital improvement funds. In order to provide an overall view of the operating budgets of the city, independent authorities and the School Board, summary information is provided in the Comparative Net Consolidated Budget Summary.

As adopted by the City Council, the annual budget is in the form of an ordinance which contains estimated revenue and other financial sources, any revenue restrictions, special provisions which apply to miscellaneous appropriations and departmental capital outlay, authorizations of full-time positions and temporary employee hours, and any amendments to the Ordinance Code that may be related to the budget. Incorporated as integral parts of the Annual Budget Ordinance are the following schedules that specify the City's budget:

- Budgeted Revenues, Expenditures and Reserves Summary
- FY 2023 Capital Improvement Plan Budget
- Schedule of City Grants
- Schedule of Federal Public Service Grants
- Schedule of Appropriations by Division
- Grant Schedules:
 - Continuation Grants / Programs With No City Match

- Continuation Grants / Programs With A City Match
 - F.I.N.D Grants and Required City Match
- General Fund – GSD Revenue and Expenditure Projections (FY23–27) – Information Only

As implemented by the Mayor and the department of Finance and Administration, the budget is delineated down to the individual activity level. Managers are provided with maximum permissible expenditures by object account within activity. The maximum number of full-time employees and aggregate salary level, as well as the number of part-time hours available, is also provided. Service levels requiring additional or redistributed resources must be approved as budget amendments. A discussion of the procedures used to amend the budget follows later in this section.

This level of detail provides readers with information about specific service levels and associated resources budgeted to provide these services. City management is likewise provided with a practical means of controlling uses of resources and gauging budgetary performance for improved productivity and efficiency.

Capital Improvement Plan

The City's Capital Improvement Plan is submitted as separate legislation (2022-505-E) that travels with the Annual Budget (2022-504-E) through Council and Council committees. Section 122.603 of the municipal code requires the Finance and Administration department to meet with all departments to begin the Capital Improvement Plan process no later than January 15 of each year. The Capital Improvement Plan is designed to promote long-range operating financial planning and provide for capital projects to be carried out in accordance with predetermined priorities of need and affordability. The Plan includes the project's estimated cost and its funding source. The Capital Improvement Plan must be adopted concurrently with the Annual Budget prior to the commencement of the fiscal year (October 1st). In addition, Section 106.109 of the City's Municipal Code provides that the Five Year Capital Improvements Plan must be financially feasible and provide not only the funding source and capital costs of each project but also the funding source and amount of funding that will be required for the anticipated post-construction operational costs of each project. The operating budget impact for each project can be found on the project sheet located on the city's website in the multi-year forecast are the future needs for major capital buildings, infrastructure and equipment. In addition to debt-financed improvements, the city uses a portion of its annual operating revenues to fund pay-as-you-go capital improvements. Section 106.106 (c) provides a goal of utilizing the equivalent of one mill (\$1 per \$1,000 of assessed value) of property tax revenues for the funding of capital improvements.

Quarterly Reporting

Section 106.421 - 106.423 of the municipal code requires the submission of a quarterly financial report to the City Council. The Chief Financial Officer for the city and each independent agency is required to submit a financial report to the Council Auditor covering the funds required by the Council Auditor to be reported within 30 days of the end of the quarter, except for the quarter ending September 30, when the deadline is 60 days afterwards. In addition to financial information, the respective Chief Financial Officer is required to comment on the fiscal condition of their respective agencies or the city, including any anticipated budget problems which may need to be addressed by the Council in addition to other information regarding the financial condition of the entity. The Council Auditor compiles these reports from the city and each independent agency and provides a consolidated report to the City Council for its review.

Budgetary Position Control

The number of authorized full-time positions and part-time hours approved in the Annual Budget may not be exceeded without the approval of the City Council (Section 106.401). Positions within the maximum may be re-allocated to other departments or functions as may be necessary for the efficient operation of the government without Council approval. Section 106.4229 (c) requires the Mayor, through her/his Chief Financial Officer, as part of the quarterly reporting to certify that the Citywide employee caps are accurate and comply with the budgetary allowance for each department of the city. A schedule is submitted that shows employee cap information by fund and department as well as a detailed explanation of changes.

Allocation of Indirect Costs

Section 106.80 of the municipal code provides for the allocation of indirect costs. The methodology used is the recognized mechanism whereby operating agencies and activities of the city can allocate indirect costs incurred in connection with the administration of city programs and can recover those incurred indirect costs from using agencies and activities. In the city's administration of federally funded grant programs, the indirect costs allocation methodology is adopted in accordance with Federal guidelines. The city's Chief Financial Officer is authorized to prepare on behalf of the city an indirect costs allocation plan in the form required by the federal Office of Management and Budget and to file a copy of such plan with the Council Secretary. The Chief Financial Officer is authorized to prepare and submit such future indirect costs allocation plans as are necessary to recover indirect costs of operating departments incurred in the administration of federal grants in any city fiscal year and to file a copy of such plan with the Council Secretary.

Impoundment of Funds

The Mayor is authorized to impound funds approved in the budget under certain circumstances. Section 106.416 of the Code allows the Mayor to impound funds if 1) revenues, when annualized, will produce less than 95% of the budgeted revenues of any major fund, 2) all or part of the funds appropriated will not be available to carry out the full scope or objectives of the program, or 3) any program or project should be terminated or suspended. Any impoundment of funds must be approved by a resolution of the City Council.

Grant Funding

Chapter 117 of the municipal code authorizes the Mayor to make application and execute necessary contracts and other documents in a form prescribed by the United States Government or the State of Florida for grants to be made to the city to assist in defraying the costs of various projects. In addition, the Mayor is designated as the authorized official of the city for the purpose of furnishing such information, data and documents for the grants as may be required and otherwise to act as the authorized official of the city in connection with the grants. If the grants are made, the city, as directed by the Mayor, shall maintain such records as are required by the appropriate United States or State of Florida agency under the applicable federal or state laws to support implementation of the projects generally described in the application.

While the Mayor has the authority to apply for grants, the appropriation of grants and grant-related funds, changes in authorized employee positions and similar matters shall be approved by the City Council either as part of the detailed grant schedules in the budget ordinance or by a separate piece of legislation. If the Council is requested to appropriate city funds as a match for federal or state grant funds and the amount requested to be appropriated exceeds the match amount that is required by federal or state regulations, the Mayor shall disclose this fact to the Council at the time the appropriation is requested.

Debt Policy

Section 110, Part 5 of the municipal code provides the overall framework for how the City manages and issues debt, and includes the establishment of a Debt Management Policy that is reviewed and updated on a periodic basis. The purpose of the Debt Management Policy is to establish various practices, guidelines, and limitations that are meant to ensure the most effective and efficient management of the City's debt program

Among other things, the Debt Management Policy provides guidelines about whether to issued fixed- or variable-rate debt, how much variable rate debt may be outstanding at any one time, when projects should be financed, what debt service coverage levels are required, which types of bond structures may be utilized, call provisions, and the methods of sale (competitive vs. negotiated). Other aspects discussed in the policy include the diversification of the debt portfolio, the use of sinking fund reserves, and the use of bond insurance, the selection of underwriters, and the parameters used for determining whether or not to refinance debt.

The Debt Management Policy also establishes parameters for the management of swap transactions. Specific guidelines provided within the policy include the maximum notional amount, the maximum term and guidance regarding the utilization of hedges, including swaps, caps, options and collars. The swaps discussion includes the appropriateness and guidelines for managing floating-to-fixed, fixed-to-floating and basis swaps. Prior to entering into a swap agreement, the City must evaluate various risks and put in place provisions to minimize the exposure to these risks.

Finally, the municipal code details six measurements that the City should monitor as the issuance of additional bonds is considered: 1) the overall net debt to the estimated market value, 2) debt per capita, 3) debt service as a percentage of general fund revenues, 4) the percentage of principal paid within ten years of all City debt, 5) the percentage of principal paid within ten years of General Fund debt, and 6) the unreserved, undesignated General Fund fund-balance as a percentage of General Fund revenues. These measurements, which have targets and minimums or maximums, are set to ensure the City is mindful of the effect debt issuance has on the way rating agencies and investors view the City's creditworthiness. Furthermore, the City's Finance Department is required to prepare a Debt Affordability Study each year. This annual update of the Debt Affordability Study allows the City to continually evaluate its fiscal health and credit quality, and provides an effective management tool for policymakers to control debt issuance. It summarizes the City's current debt outstanding, compares the City's current position to relevant industry standards and similarly-sized and rated cities and counties, and outlines the possible impacts of future borrowing on the City's credit position.

Reserve Policy

The City's Reserve Policy for the General Fund is covered by Section 106.106 of the City's municipal code. The City has a goal of maintaining a 5% to 7% emergency reserve and a 5% to 7% operating reserve. The Policy requires that the emergency reserve shall not be used except as initiated by the Mayor through written communication to City Council, explaining the emergency, with subsequent approval by two-thirds votes of all City Council members. The Policy stipulates that the operating reserve may be drawn upon if necessary, but it is intended to be infrequently and sparingly used as a source of funding.

Investment Policy

Section 110.203 of the City's municipal code lists the permitted investments for the city. The permitted investments include those authorized by Florida State Statutes, section 218.415, plus additional investment options that have been approved by the City Council utilizing its home rule authority. The City's Operating funds are governed by the City's Investment Policy; pension funds and funds whose uses are restricted by debt covenants, legal, regulatory or other constraints are not within the scope of the Policy. The Investment Policy mandates that the priorities for the investment of funds are safety of principal, liquidity and yield, in that order. The Policy further provides for settlement methods, broker/dealer selection, bid requirements, appropriate use of derivatives, custody of securities and continuing education requirements for staff members.

The establishment of an Investment Committee is provided for in Section 110.203. The Investment Committee is comprised of the Chief Financial Officer, treasurer, comptroller, budget officer and others as appointed by the Chief Financial Officer. The Investment Committee formulates investment strategies, establishes investment procedures and controls, sets rate of return objectives and performance benchmarks, reviews the performance and asset allocation of the City's portfolio, and provides periodic reports on compliance and performance to the City's Finance Committee.

Pension Funding

Section 106.108 of the municipal code provides that the annual funding of the City's pension funds shall be based upon annual actuarial reports. Any benefit enhancements to a City pension plan may only be proposed if the plan is at least 90 percent funded on an actuarial basis. Beginning October 1, 2017, the City's pension funds were closed to new participants after the identification and ratification of a Pension Liability Surtax. The Pension Liability Surtax, which goes into effect no later than January 1, 2031, will be used solely to fund the pension plans until they are fully-funded or December 31, 2060, whichever comes first.

Delinquent Revenue Collections

The municipal code in chapter 112 provides for the use of a collection agency after the city has exhausted all internal collection efforts. The Mayor is authorized to enter into a contract on behalf of the city with a collection agency for the collection of uncollected delinquent bills on a contingent basis and for a percentage of the amount owed, for a fixed fee per invoice or case or any other type of financial arrangement, deemed by the Finance Committee, the Chief Financial Officer and the General Counsel to be for the best interest of the city. The collection agency shall comply with all applicable federal, state and local laws governing its behavior. The collection agency shall not litigate or compromise any undisputed bills which have not been collected but shall refer all uncollected bills to the city for further processing. Disputed bills and judgments may be written-off as uncollectible under certain conditions. The Chief Financial Officer shall prepare an annual report of all written-off claims, a copy of which shall be provided to the council auditor.

Pursuant to Florida State Statute § 938.35 and the City's Charter, the city and any collection agency or attorney retained by the city to collect any fee, fine, cost, service charge, civil penalty, or property damage claim owed to the city, shall add on and attempt to recover a collection fee of 40 percent of the amount owed at the time the matter is submitted for collection, which collection fee includes all administrative time of city personnel, any collection agency fees, and any attorney's fees and costs of the city.

Tangible Personal Property

Chapter 122 of the municipal code provides guidelines for the recordkeeping and disposition of tangible personal property that costs \$1,000 or more and has an expected life of more than one year. Each item of tangible personal property owned by the city which it is practicable to identify by marking shall be marked in the manner required by the State Auditor General and entered on a property record containing the information required by the Auditor General. A complete physical inventory of all tangible personal property shall be taken annually, and the date of the inventory shall be entered on the property. The inventory shall be compared with the property record and discrepancies shall be traced and reconciled. An inventory shall also be taken whenever there is a change in accountable officers.

The sale of tangible personal property where the estimated sales price exceeds \$1,000 shall be conducted through a competitive sealed bid process. In the alternative, if the Chief of Procurement determines that tangible personal property may be more advantageously disposed of by public auction, he may sell the property at public auction to the highest and best bidder for cash, after publication of a notice of the auction in a newspaper of general circulation in the city, published at least ten days before the date of the auction, setting forth the date, time and place of the auction and a general description of the items to be offered for sale.

No sale of tangible personal property shall be made to a person who is an officer or employee subject to Florida State Statutes chapter 112, part III, or in which the officer or employee has a private financial interest, direct or indirect, within the meaning of part III. However, in cases where the Chief of Procurement shall have obtained more than one written sealed bid, whether or not he shall have been required by law to advertise for bids, this prohibition shall not apply.

CONFORMITY WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)

Budgetary and accounting policies of the City conform to generally accepted accounting principles (GAAP) for governmental entities, with certain exceptions, and are substantially comparable to the policies of most other governments. Revenue is budgeted on the modified accrual basis, although GAAP accounts for enterprise, internal service and similar trust fund revenue using the accrual basis. The modified accrual basis means that revenues such as ad valorem taxes, half-cent sales tax distribution, and state shared revenues are recognized when revenues become both “measurable” and “available to finance expenditures of the current period.” On the other hand, licenses and permits, fines, and charges for services, for example, are recognized when received in cash, because they normally are not measurable until they are actually received.

The main differences between budget and GAAP are found in the treatment of interfund transfers, departmental capital outlay, depreciation and debt service principal payments. The City's budgeting practices include interfund transfers and subsidy contributions as revenue and expenditures, whereas GAAP classifies such interfund transactions as being other financing sources or uses in the governmental fund statements.

All departmental capital outlay is budgeted for administrative control purposes. By including capital outlay in the annual budget, it becomes part of the readily accessible on-line control systems and appears as line items on all budget and accounting system reports.

Depreciation expense, which is recognized only in proprietary and City-wide statements, is not budgeted since it is a non-cash expense and therefore no appropriation is required. State law requires the budget to be balanced. Including depreciation expense would necessitate a corresponding adjustment elsewhere in the budget to an appropriated account, which may mislead or confuse the user of the budget.

Debt service principal payments in the proprietary funds are among the authorized appropriations from a budgeting standpoint and are thus treated as expenditures. The accounting treatment under GAAP shows these payments as a reduction in liabilities.

Under fund accounting, individual funds are established for the purpose of carrying on activities or attaining objectives in accordance with specific regulations, restrictions, or limitations. Funds with similar characteristics are grouped into generic classifications as required by GAAP. A brief description of these classifications as well as additional information regarding the budget and these funds and subfunds are included below.

Governmental Funds

These funds report transactions related to resources received and used for those services traditionally provided by city/county government. The city's only, non-all-years governmental fund which represents more than 10% of revenues or appropriated expenditures, is the General Fund.

General Fund

The General Fund is the general operating fund of the city. It is used to account for all financial resources except those required to be accounted for in another fund.

The General Fund includes the following subfunds: General Fund - General Service District, Special Events, Mosquito Control State 1, Property Appraiser, Clerk of the Court, Tax Collector and the Emergency Reserve.

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for specified purposes. The city has numerous special revenues funds that fund a variety of activities. Some special revenue funds are self-appropriating and do not have a budget adopted annually or through separate legislation.

Debt Service Funds

Debt service funds are used to accumulate, and pay for, long-term debt principal and interest. The expenditures of these funds are not appropriated in the city's annual budget since internal spending controls are set through compliance with bond covenants. For the city's debt service funds, the transfers from other funds to the debt service funds are appropriated, but the debt service funds themselves are not budgeted.

Capital Project Funds

Capital projects funds are used to acquire, repair or construct major capital facilities (other than proprietary funds). The capital projects funds receive money from debt proceeds, grant funding, and/or contributions from other funds, such as the General Fund, to fund major capital improvement projects, which is then appropriated.

Proprietary Funds

These funds report transactions related to activities similar to those found in the private sector. Proprietary funds include enterprise funds, which provide services to customers outside the government, and internal service funds, which provide services to other departments within the government.

Proprietary funds distinguish operating revenues and expenses from non-operating revenues and expenses. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the funds' principal ongoing operation. The principal operating revenues for the city's proprietary funds are charges to customers for sales and/or services.

Fiduciary Funds

These funds are used to hold assets in a trustee or agency capacity for others, thus these monies cannot be used for the city's operating purposes. These funds include among others, the general employees' pension fund, the correctional officers pension fund, the disability pension trust fund and the police and fire pension fund.

MAJOR CITY REVENUES

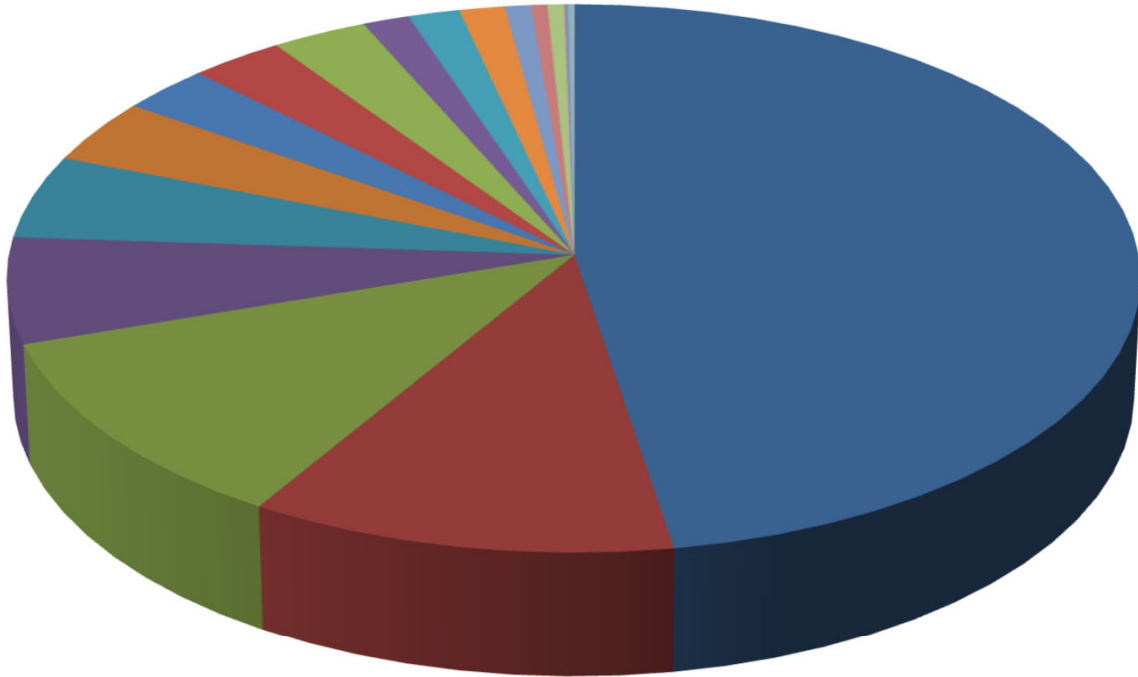
The City of Jacksonville has multiple revenue sources to fund the City of Jacksonville's services. The methods used to project those revenues include historical trends of ten years or more, estimates from the State of Florida for revenues it collects and disburses, and analyzing the current and expected economic conditions for the local area as well as the nation. The budgetary assumptions and trends for the major revenue sources are detailed here.

The table and graph below depict the major sources of revenues for annual funds of the City of Jacksonville, net of interfund transfers, debt funding, fund balance appropriations and other double counting. Transfers between funds and the billing of services provided by a City department to another can overstate the true overall revenue in the budget. This movement of dollars between funds does not reflect any overall additional cash received, but the total budget figures would count these as revenue within the fund receiving the transfer, resulting in a degree of double counting.

Category	FY23 Approved	Percent of Total
	\$1,993,494,214	100.00%
Ad Valorem Taxes	945,249,142	47.41%
State Shared Revenue	223,712,691	11.22%
Local Option Sales Tax	222,647,624	11.17%
Charges for Services	124,178,233	6.23%
Utility Service Tax	98,296,932	4.93%
Solid Waste / Stormwater User Fees	75,434,103	3.78%
Franchise Fees	55,275,909	2.77%
Local Option Fuel Tax	58,185,464	2.92%
Miscellaneous Revenue	59,144,516	2.97%
Communication Service Tax	28,819,442	1.45%
Net Transport Revenue	31,793,108	1.59%
Bed / Tourist Development Tax	28,013,620	1.41%
Inspection Fees	16,143,365	0.81%
Other Taxes	10,109,150	0.51%
Investment Pool / Interest Earnings	10,263,246	0.51%
Fines and Forfeits	2,531,641	0.13%
Permits and Fees	2,914,550	0.15%
Intergovernmental Revenue	553,808	0.03%
Impact Fees and Special Assessments	227,670	0.01%

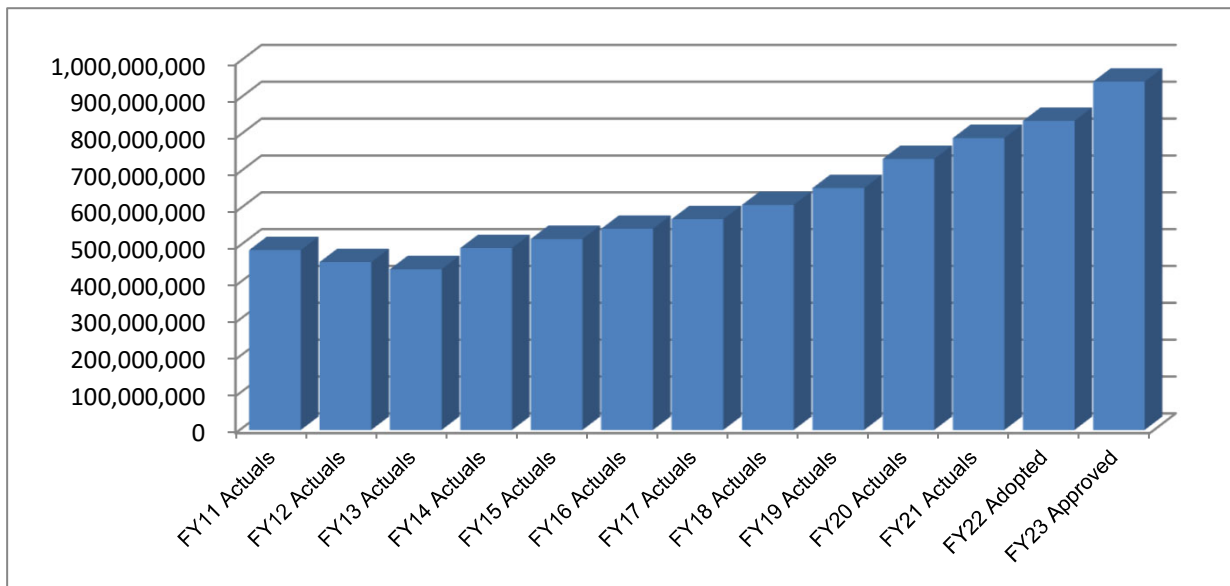
FISCAL YEAR 2022-2023 REVENUE PIE CHART

(excluding movement of dollars between City funds)



- | | |
|---------------------------------------|--------------------------------------|
| ■ Ad Valorem Taxes | ■ State Shared Revenue |
| ■ Local Option Sales Tax | ■ Charges for Services |
| ■ Utility Service Tax | ■ Solid Waste / Stormwater User Fees |
| ■ Franchise Fees | ■ Local Option Fuel Tax |
| ■ Miscellaneous Revenue | ■ Communication Service Tax |
| ■ Net Transport Revenue | ■ Bed / Tourist Development Tax |
| ■ Inspection Fees | ■ Other Taxes |
| ■ Investment Pool / Interest Earnings | ■ Fines and Forfeits |
| ■ Permits and Fees | ■ Intergovernmental Revenue |
| ■ Impact Fees and Special Assessments | |

AD VALOREM TAXES



(graph showing ten year historical)

Ad Valorem or property taxes account for 47.41% of the City of Jacksonville's annual recurring revenues and 61.36% of the General Fund – General Services District (GSD) total revenue. The percentage of General Fund revenues derived from property taxes continues to increase reflecting the increase in housing values and new construction. Property taxes are levied against real estate and certain tangible personal, non-real estate property held for commercial purposes as well as railway track property owned by railroad companies. Revenue estimates used in the annual budget are mathematical exercises dictated by state law and driven by factors (assessed values, exemptions, etc.) that are not definitively known at the time the revenue assumptions are made.

Under Florida law, each county's property appraiser must certify the Ad Valorem tax roll to each authority levying taxes within the county by July 1st. The annual tax roll is the sum of all currently assessed valuations net of homestead exemptions, various other exemptions, deletions of any demolitions and the addition of new construction to the property tax roll. Each levying authority must then adopt a preliminary millage rate by legislative action no later than August 4th of each year and file this preliminary millage rate with the property appraiser.

Millage is an expression of the tax rate per thousand dollars of assessed valuation levied. This preliminary millage rate is typically the maximum rate that the jurisdiction will adopt; many jurisdictions will adopt a final millage rate that is less than the preliminary millage rate. The property appraiser will use this preliminary millage rate to prepare a notice of proposed taxes that is mailed out to each taxpayer no later than August 24th. The notice of proposed taxes also indicates when the first hearing on property taxes and the budget will be held by each taxing jurisdiction within the county.

Each taxing authority must hold two public hearings on the proposed millage rate and the budget before the tax rate and budget can be formally adopted. At the first public hearing, the jurisdiction will adopt a tentative millage rate and a tentative budget. After the first public hearing, the taxing authority must advertise at least two days but not more than five days in advance of the second and final public hearing on the proposed tax levy and budget.

For purposes of determining whether the jurisdiction is required to publish a notice of a tax increase, the local jurisdiction must calculate its “rolled-back” millage rate. The “rolled-back rate” is the millage rate required to yield the same property tax revenues that were collected in the prior year from the properties that were on the tax roll in the prior year. Any proposed millage rate that is higher than the “rolled-back rate” must be advertised as a tax increase. However, if the tentative millage adopted at the first public hearing is higher than the preliminary millage originally advertised, a notice must be sent to each taxpayer by first class mail indicating the taxes to be paid under the tentatively adopted millage rate as well as the taxes that would be paid under the preliminary millage rate that was originally advertised in the notice of proposed taxes.

The second public hearing is scheduled to take place in September within 15 days of the first public hearing, prior to the beginning of the new fiscal year on October 1st. At the final public hearing, the tentative millage and budget are again discussed, and then a final millage rate and budget are adopted by the governing body. The final adopted millage rate cannot be higher than the tentative millage rate adopted at the first public hearing. The fiscal year 2022-2023 millage rate for the City of Jacksonville is 10.3761 mills or \$10.3761 per thousand dollars of assessed valuation. This is the first millage rate reduction in nearly 10 years. The millage rate of 11.4419 mills remained unchanged from fiscal year 2013-2014 through 2021-2022.

Local taxing authorities are required to adopt certain increases in their millage rates with a super-majority vote of their governing body. The taxing authority may adopt a millage rate of the rolled-back rate plus the percentage change in Florida per capita personal income by a simple majority vote. To adopt a millage rate of up to 110% of the rolled-back rate plus the percentage change in Florida per capita personal income, the taxing authority must get the approval of two-thirds of the membership of its governing body.

To go above the 110% limit and up to the statutory limit, the taxing authority must receive the unanimous approval of the membership of its governing body; for jurisdictions with a governing body of nine or more members, a three-fourths approval is required rather than a unanimous vote. The taxing authority may also levy an amount above the 110% threshold if approved by referendum. Finally, if the taxing authority levies a millage rate that is less than the majority vote maximum rate in a given year, the savings is factored into the calculation of the maximum majority vote millage rate amount for the following year (the “adjusted rolled-back rate”).

In Florida, tax bills are sent to taxpayers on November 1st and are due by the following March 31st. Taxpayers may elect to pay their taxes in November and receive a 4% discount on their tax bill. The discount decreases by 1% per month thereafter (e.g., 3% discount in December), until there is no discount allowed in the month of March. For this reason, taxing authorities in Florida may budget and levy taxes on the basis that 95% of the tax levy will be collected (maximum 4% discount plus 1% allowance for uncollectible accounts). For the City of Jacksonville, the calculation of the new-year ad valorem revenue is the assessed valuation tax roll multiplied by the millage multiplied by 95.5%, a slightly higher percentage based upon historical collection rates.

For ten years, the City’s assessed value has experienced a continuous period of growth. A combination of property tax revenue limitations approved by the State Legislature and Amendment One passed by the voters flattened the growth of property tax revenues for 2008 and 2009. This trend continued through 2013. The reduction in assessed value was due to the continuing fall in real estate prices, both on residential properties and commercial properties. In 2014, the final taxable value rebounded, yielding a 4.9% increase over 2013 taxable value, the equivalent of \$2.1 billion in assessed taxable value. Since that year, ad valorem tax revenues have seen steady growth.

STATE SHARED REVENUE

This section includes those revenues collected by the State and shared, in part with local governments through statutory revenue sharing formulas. They include municipal fuel tax, cigarette tax, and sales taxes. Once the State collects the revenue it divides up the funding based on varied, changing and complex formulas. The revenue received is not indicative of the revenue generated by the City and should not be used to draw any assumptions about the City's financial health.

The state publishes annual estimates for several of these revenues for each jurisdiction in late June or early July which the Budget Office uses as a "reasonableness" check against the budgeted amounts. The budget is based on a deep analysis of historical actuals by month for an ten year time frame for each individual revenue.

Revenue	FY23 Approved	Percent of Total
	\$223,712,691	100.00%
Local Government Half Cent Sales Tax FS 21861	128,478,780	57.42%
Revenue Shared - County FS 212206d4	33,353,003	14.91%
Revenue Shared - Municipal Sales Tax FS 212206d5	31,116,268	13.91%
Municipal Fuel Tax FS 206411c	8,319,847	3.72%
Revenue Shared - Population FS 218232	6,342,355	2.84%
Constitutional Fuel Tax FS 206411a	4,508,448	2.02%
50% of 5th & 6th Cent Gas Tax	4,508,448	2.02%
County Fuel Tax FS 206411b	4,295,302	1.92%
Alcoholic Beverage Licenses FS 561342	838,381	0.37%
Auto License Air Pollution Control Fee	728,000	0.33%
Cardroom Tax	345,124	0.15%
1-17 Cigarette Tax FS 21002	306,274	0.14%
Insurance Agent Licenses FS 624501	272,329	0.12%
Mobile Home Licenses FS 32008	240,632	0.11%
Municipal Fuel Tax Refund FS 206414	50,000	0.02%
County Fuel Tax Refund FS 206414	5,000	0.00%
Special Fuel and Motor Fuel Use Tax	4,500	0.00%

Local Government Half Cent Sales Tax FS 21861

FS: 218.62(3) details the distribution formula, "The proportion for each municipal government shall be computed by dividing the population of that municipality by the sum of the total county population plus two-thirds of the incorporated area population."

Covid significantly impacted this revenue in FY 20 with a 3.8% reduction from the prior year. Due to the uncertainties of Covid, the FY 21 budget reflected an additional 4.5% reduction. However actuals in FY 21 outperformed budget by 22.6% and the FY 22 budget only reflected a 18.73% increase over the FY 21 budget amount. Therefore the FY 23 increase of 15.5% is a onetime increase to bring the budget inline with "normal" anticipated revenues.

Revenue Shared: County and Municipal Sales Tax:

FS: 212.20(6)(d) details the distribution of this revenue. The first distribution is to the State's general revenue which is detailed in 212.20(6)(d)1. Once that distribution is made, 8.9743% of the remaining revenue goes to the Counties in the form of the Local Government ½ Cent Sales Tax. The next distribution is for those Counties that qualify in F.S 218.65 for emergency distribution. They receive 0.0966%. Now we get to the disbursements for the County and Municipal Sales Taxes. The County disbursement is for 2.081% and the Municipal disbursement is 1.3653%. This total funding is divided up based on population and collections based on F.S. 218.245. The remaining balance is disbursed pursuant to F.S 212.20(6)(d)6.

Covid significantly impacted this revenue in FY 20 with a 5.5% reduction from the prior year. Due to the uncertainties of Covid, the FY 21 budget reflected an additional 3.8% reduction. However actuals in FY 21 outperformed budget by 20.7%. The FY 22 budget amount is flat compared to the FY 21 actuals. Therefore the FY 23 increase of 14.0% is a onetime increase to bring the budget inline with "normal" anticipated revenues. This revenue source historically, pre-Covid, has an average growth of 6.65%.

Municipal Fuel Tax FS 206411c

206.41 (1) (c) An additional tax of 1 cent per net gallon, which is designated as the "municipal fuel tax" and which shall be used for the purposes described in s. 206.605. The proceeds of the municipal fuel tax imposed pursuant to s. 206.41(1)(c), after deducting the service charge pursuant to chapter 215 and the administrative costs incurred by the department in collecting, administering, enforcing, and distributing the tax, which administrative costs may not exceed 2 percent of collections, shall be transferred into the Revenue Sharing Trust Fund for Municipalities.

Covid significantly impacted this revenue in FY 20 with a 6.1% reduction from the prior year. Due to the uncertainties of Covid, the FY 21 budget reflected an additional 4.2% reduction. However actuals in FY 21 outperformed budget by 13.2% and the FY 22 budget also included an additional reduction of 2.4% from the FY 21 budget amount. Therefore the FY 23 increase of 8.2% is a onetime increase to bring the budget inline with "normal" anticipated revenues.

Revenue Shared - Population FS 218232

F.S. 218.23 (2) Any unit of local government which is consolidated as provided by s. 9, Art. VIII of the State Constitution of 1885, as preserved by s. 6(e), Art. VIII, 1968 revised constitution, shall receive an annual distribution from the Revenue Sharing Trust Fund for Counties equal to \$6.24 times its population based on the Office of Economic and Demographic Research estimate.

This revenue source, along with the County's population, has seen an average of 2.0% growth over the past five years.

LOCAL OPTION SALES TAX

This revenue source includes two separately approved ½ cent sales taxes used for two different purposes.

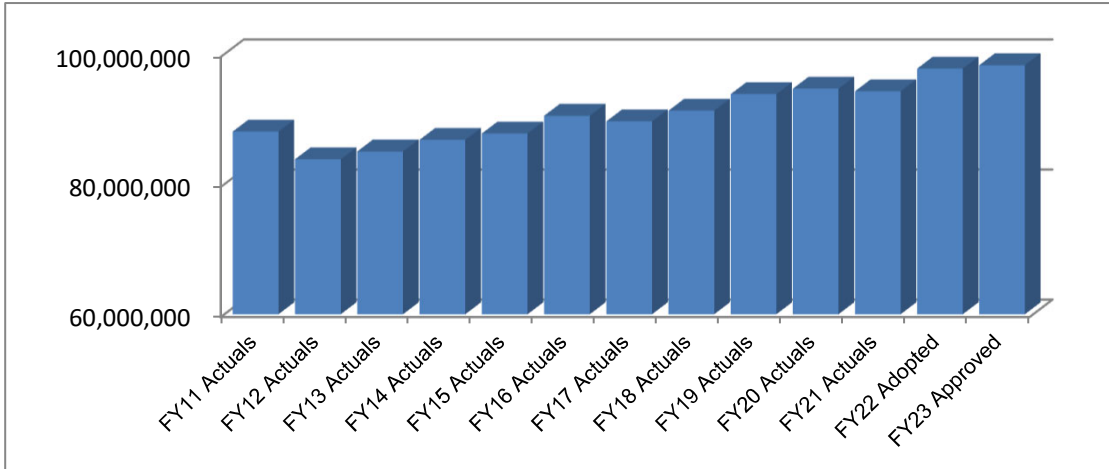
Tax for Toll: On August 11, 1989, Jacksonville citizens voted for the removal of all tolls from city bridges and certain roads and replaced the toll revenues with a local option half-cent transportation sales tax. This tax provides a permanent source of funds for the construction and maintenance of the city's roads and bridges as well as the operation and maintenance of the bus system and other public transportation efforts. The state collects all sales taxes and remits to the City the actual collections for this tax, which is then forwarded to the Jacksonville Transit Authority (JTA).

The state publishes annual estimates of revenue for each jurisdiction in late June or early July which are used as a "reasonableness" check against the budgeted amount. This revenue has seen consistent growth, averaging 4.9% until FY 19-20 when Covid significantly impacted this revenue causing a 2.2% reduction from the prior year. Due to the uncertainties of Covid, the FY 21 budget reflected an additional 5.0% reduction and FY 22 budget was kept flat. Actuals, however, recovered in FY 21 outperforming FY 20 actuals by 14.4%. The FY 23 budget reflects a 12.8% increase over FY 21 actuals.

Better Jacksonville Plan (BJP): On September 5, 2000, the city's voters approved a referendum to authorize a second half-cent sales tax for various infrastructure improvements, known as The Better Jacksonville Plan, including the construction of an arena, a minor league baseball stadium, a new main library and improvements to several branch libraries, road and drainage improvements, environmental land preservation and parks improvements, improvements to the Jacksonville Zoo and Cecil Field and economic development. BJP included projects funded by debt and pay-go.

The annual budget only appropriates sufficient revenue budget to cover the annual debt service costs and does not reflect the revenues actual performance. The FY23 budget has an increase of \$20.9 million due to debt restructuring activity to accelerate the pay off the 2012 and 2012A BJP bonds from 10/01/2030 to 10/01/2026.

UTILITY SERVICE TAX



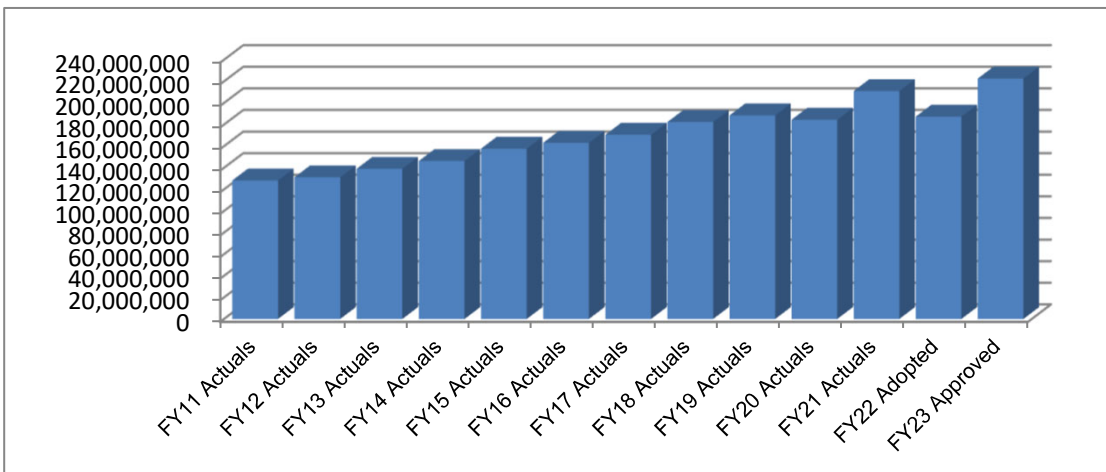
The City levies a 10% public service tax on the sales of water, electric, and natural gas allowed by Florida Statute 116.231. Estimates are typically based on historical trends which take into consideration the effects of weather upon the various utilities as well as the growth in the number of users.

The vast majority of this revenue is derived from JEA's sale of electricity and water. The revenue, excluding any rate adjustments, will have slow growth driven by a slowly expanding customer base. JEA provides the Budget Office with revenue estimates, based upon water and electric sales assumptions, which are used as a reasonableness check. In the fiscal year that JEA's board approves an adjustment to rates, such as in fiscal years 15-16, 18-19 and 21-22, a one-time spike will occur.

FRANCHISE FEES

The city receives franchise fees resulting from agreements for natural gas and manufactured gas distributors for years. In April 2008, the city began collecting a 3% franchise fee on electric, water and sewer services from JEA pursuant to code section 21.07. The revenues from the franchise fee represent the vast majority of the revenue that is projected from this source. The City estimates the franchise fee based on historical performance and uses the estimates from JEA as a reasonableness check. The five year average growth is only 1.9%. Covid_19 flattened the growth in FY 20 and affected the FY 22 budget which assumed relatively no growth. The FY 23 budget assumes a 6.7% increase over that flat FY 22 budget amount.

LOCAL OPTION FUEL TAXES



Florida Statute 206.41(1)e provides the County with the option of levying fuel taxes to be used for transportation as laid out in F.S 336.025. The separately approved revenues are housed within different subfunds for transparency purposes.

6 Cent Local Option Gas Tax - Subfund 10403: The City levied six cents upon every gallon of motor fuel and diesel fuel sold in the County. This revenue is shared with JTA in the following manner; Present through August 31, 2036 the City receives one cent and JTA receives the remaining five cents; September 1, 2036 through August 31, 2046 the City and JTA will each receive three cents.

5 Cent Local Option Gas Tax - Subfund 10404: In FY 21 the City Council approved an additional levy of five cents on every gallon of motor fuel sold in the County commencing on January 1, 2022 through December 31, 2051. This revenue will be shared equally with JTA to be used for transportation expenditures.

9th Cent Fuel Tax - Subfund 10405: In FY21 the City Council approved a one cent tax on every gallon of motor fuel sold in the County commencing on January 1, 2022 through December 31, 2051. This revenue will be shared equally with JTA to be used for transportation expenditures.

Covid negatively impacted FY 20 actuals finishing the year down 8.1%. The FY 22 budget reflects a one-time increase of 60% over FY 21 adopted due to the additional fuel tax levies beginning January 1, 2022. The FY 23 budget includes the impact of a full year of the additional fuel tax levies as well as a return to normal growth per Covid.

COMMUNICATION SERVICE TAX

Florida Statute 202.19 allows the City levies a Communication Services Tax at the rate of 5.22% on the purchase of communication services (generally, telephone, wireless and cable television services) as defined by Florida Statute 202. The tax is collected by the state and then remitted to the city, after deducting an administrative fee. The state publishes annual estimates of revenue for each jurisdiction in late June or early July which are used as a "reasonableness" check against the budgeted amount. Changes made in 2012 to various definitions and dealer liability for incorrectly assigning service addresses had a recurring negative impact.

This revenue source continues to decline and has seen an average decrease of 2.0% over the past five years. The FY 23 budget assumes a no growth over the FY 22 budget.

BED / TOURIST DEVELOPMENT TAX

Florida Statute 125.0104 / 212.0305(4)(a), the City currently levies a six percent tourism tax pursuant to state statutes. The funding is used to promote tourism, improve and maintain publicly owed venues such as stadiums, arenas and convention centers and to pay debt service for those publicly owed venues.

- * Two percent goes to the Tourist Development Council to promote tourism and to fund the Jacksonville and the Beaches convention and visitors bureau.
- * Two percent goes to help fund the stadium and posts to the City Venues - City subfund 47101
- * Two percent goes to the Sports Complex Capital Maintenance subfund 46101

This revenue source show considerable growth between FY 12 and FY 18 of 16.9%. A significant change in the growth of this revenue occurred between FY 18 and FY 19 which only saw 0.3% growth. After researching the issue, the only unique factor that may have affected the revenue in that timeframe was the Federal Government shutdown. The shutdown caused a delay in vacations during the holiday season.

Covid severely impacted this revenue source. The FY 20 actuals came in 26.7% lower than the prior year. However, FY 21 actuals rebounded and outperformed FY 20 by 19.3%. The FY 22 budget process, which occurs before the close of FY 21, was therefore underestimated. The FY 23 budget estimate is based on FY 22 actuals and a return to normal growth.

BUDGET REVISION PROCEDURES

Chapter 106 of the municipal code and city administrative policies impose restrictions on the budget to safeguard the financial resources of the city and to ensure that sound financial conduct is maintained. Within the joint framework, the annual budget ordinance establishes specific appropriations and personnel caps.

In keeping with the strong Mayor form of government of the city, executive policy has established budgetary control by object account within activity for expenditures and by occupation code within activity for personnel. Any change to these authorizations requires the approval of the Mayor, and may require the approval of the City Council. As one may expect, literally hundreds of budget amendments are considered each year.

Florida statutes provide exceptions to the City's municipal code and administrative policies related to budget revision procedures for both the Office of the Sheriff and the Property Appraiser.

Office of the Sheriff F.S. 30.49(12)

Notwithstanding any other law, and in order to effectuate, fulfill, and preserve the independence of sheriffs as specified in s. 30.53, a sheriff may transfer funds between the fund and functional categories and object and subobject code levels after his or her budget has been approved by the board of county commissioners or budget commission.

Property Appraiser F.S. 195.087

Once the department (Florida Department of Revenue) makes its final budget amendments, the budget is final and shall be funded by the county commission pursuant to s. 192.091.

Most budget amendments are initiated by the Division Chief, using a combined purpose transfer directive (TD) or budget transfer (BT) form with a personnel reclassification (RC) form (if needed). A TD is used to transfer budgeted appropriations from one object account to another, within the authorized transfer powers of the Mayor pursuant to section 106.304 of the City's municipal code. A BT requires City Council approval and is used for appropriation transfers outside of the Mayor's transfer powers and/or for increasing appropriations. An RC is used for any proposed transfer of authorized position(s) or part-time hour(s) between activities, for changing the occupation code of an authorized position or for requesting establishment of additional positions or part-time hours. The Department head is required to approve all transfer forms.

Budget amendments are then submitted to the Budget Office for their review. The Budget Office recommendations are noted on all forms, which are then forwarded to the Accounting Division for review. After review by the Accounting Division, amendments over \$10,000 and those requiring City Council approval are reviewed by the Mayor's Budget Review Committee (MBRC) at its bi-weekly meeting. MBRC reviews and acts on those proposed budget amendments in accordance with administrative policy and applicable legal requirements. After an amendment that does not require Council action has been approved, it is entered into the Employee Services, Accounting and Budget systems.

An action that requires Council approval is incorporated into legislation by the Office of the General Counsel and is forwarded to the appropriate Council committee(s) for introduction. Amendments that total \$10,000 or less, that do not require additional Council approval, are approved by the Budget Office and Accounting Division without going through the MBRC process noted above. A report is submitted quarterly to the City Council's Finance Committee, as required in the ordinance code, showing all transfers approved within the Mayor's transfer authority.

Actions that are beyond the Mayor's transfer powers and require City Council approval as detailed in ordinance code section 106.304, include but are not limited to:

- Appropriation of new revenues greater than \$100,000
- Transfers between subfunds within the General Fund
- Transfers between Divisions, for funds outside the General Fund, within the respective governmental fund types per governmental accounting standards
- Transfers out of an internal services billing account to another account
- Transfers from or between public service grants previously approved by Council
- Transfer to or from the City Council's activities or accounts
- Transfers from a reserve / contingency except for those Mayor's executive contingency or as detailed in the budget ordinance schedule B1b for continuation grants / programs requiring a City match and the schedule B1c for F.I.N.D grant match
- Transfers that abolish or transfer any agency and/or any of the functions or activities of an agency
- Transfers for a specific purpose, project or issue of \$500,000 or more
- Transfers out of a capital improvement project (C.I.P) project in excess of 10%, transfer into a capital project in excess of 20% or \$500,000, whichever is less

Budget amendments may also be initiated by the Council directly, as a memorandum for reallocations within the Council's own operating budget or as an ordinance. Upon receipt by the Rules Committee secretary, proposed budget ordinances are placed on the agenda for the next regularly scheduled Council meeting, where they are introduced and assigned to the Council Finance Committee and other committees, as appropriate. Although provisions exist for emergency action, it is normal for most legislation to proceed through three readings, which allows time for review by the Council staff and committee, and also provides time for public hearings.

After adoption by the City Council, ordinances become law when they are signed by the Mayor, or after a two-week period if not signed or vetoed by the Mayor. Unless an effective date is provided within an ordinance, it takes force when it becomes law.

BUDGET PROCESS

Legal Requirements

An annual budget, including all such funds as required by law, shall be prepared, approved and adopted for each fiscal year. The budget shall control the levy of taxes and expenditure of money for all City purposes during the ensuing fiscal year. The budget process shall be conducted in accordance with Chapters 125, 129, 200, and 218 of the Florida Statutes, as amended, as well as requirements spelled out in Chapter 106 of the city's municipal code.

By June 1, the Property Appraiser must provide a preliminary estimate of taxable value to the City.

By July 1, the Property Appraiser must certify the preliminary taxable value of all real, tangible personal and centrally assessed property within each taxing district.

By July 15, the Mayor must present a balanced budget, a five year capital program budget and a five year IT systems development program budget to the Jacksonville City Council in accordance with Section 106.200 of the municipal code. Balanced budget is defined by City Council in code section 106.106 (a).

Florida statute 200.065 requires Council to advise the Property Appraiser of the proposed millage rate, current year rolled-back rate, and date, time and place of the tentative budget hearing within 35 days of the Property Appraiser's July 1st certification of preliminary taxable values.

Within 65 to 80 days of July 1, or the date the Property Appraiser certifies the taxable value, the City Council must hold a public hearing to hear public testimony and to adopt a tentative budget and tentative millage rates. The first substantive issues discussed must be the percentage increase in the proposed aggregate millage rate over the rolled-back rate and the specific purposes for which the ad valorem tax revenues are being increased. Prior to the conclusion of the hearing, the City Council shall amend the proposed budget as it deems necessary, adopt the amended tentative budget, recompute its proposed millage rates and publicly announce the percent, if any, by which the recomputed proposed aggregate millage exceeds the rolled-back rate. That percentage shall be characterized as the percentage increase in property taxes tentatively adopted by the City Council (regardless of whether millage rates have changed). A date, time and place for a second public hearing is set at this hearing, which must be held within fifteen days after the first public hearing.

The City must publish two adjacent budget ads in a newspaper of general circulation in the County two to five days before the second public hearing is held. One advertisement notifies residents of the City's intent to finally adopt millage rates and a budget, identifying any increase in property taxes over the rolled-back rate, if applicable. The second advertisement summarizes the tentative budget, showing for the required fund types the proposed millage rates, balances, reserves, and major revenues and expenditures classifications. Specific size, placement, and wording requirements apply, as set forth in Chapter 200.065(3) of the Florida Statutes. If, for any reason, the adoption of the final budget is delayed beyond the start of the next fiscal year, the City can expend moneys as outlined in Chapter 200.065(2)(g) of the Florida Statutes, as amended.

Copies of completed ordinances adopting the final millages are forwarded to the State, the Property Appraiser and the Tax Collector within three days of the adoption of the budget ordinances.

Not later than 30 days following adoption of the ordinances establishing a property tax levy, the City shall certify, to the Florida Department of Revenue, compliance with the provisions of Chapter 200 of the Florida Statutes, as amended. In addition to a statement of compliance, the certification package includes a copy of the adopted millage resolution or ordinance, a copy of the budget advertisements including proof of publication, and a copy of the Certification of Taxable Value form, as well as any other forms that may be required.

Preparation of the Mayor's Proposed Budget

The process begins with the a review of the General Fund – General Services District fund revenue and expenditure projections produced by the Budget Office and included in the annual budget ordinance (schedule B3), with special emphasis on the upcoming fiscal year. Meetings with the Mayor and his policy chiefs are held to review the projections and the impact of the Budget Office assumptions on the budget. Like other governments faced with increased demand for services and decreasing resources, the City is faced with both challenges and opportunities regarding capital and technology improvements.

The City prepares a five year Information technology system development program budget. The City of Jacksonville has adopted in Chapter 106, Part 2 Section 106.207 - IT System Development Program Budget. According to the code “The IT System Development Program Budget shall include a list of major technology initiatives projects for five years and the funding source for the following fiscal year, coterminous with the budget fiscal year.”

The City also prepares a five year Capital Improvement Program (CIP). The CIP is a multi-year forecast of major capital buildings, infrastructures, and other needs. The City of Jacksonville has adopted in Chapter 6, Part 1 Section 106.109 Capital Improvement Funding a requirement to have a “Five-Year Capital Improvements Plan that is designed to be financially feasible and provides the funding source and amount of funding for the capital costs of each project, and the funding source and amount of funding for the anticipated post-construction operation costs of each project. The Five-Year Capital Improvement Plan shall be filed and approved each fiscal year concurrently with the annual budget.”

The CIP process is designed to develop the financially feasible program that will a) meet the Capital Improvement Element of the City's Comprehensive Plan, b) provide for some cash funding of projects as well as the judicious use of debt, and c) balance Renewal and Replacement (R&R) projects (e.g. repaving, traffic signals, sidewalks repairs, etc.) with new and expansion projects (e.g. roads, parks, etc.). Incorporated in these reviews is a Debt Affordability Study prepared by the Treasury Division to apprise the policymakers on the practicality of debt issuance, amounts and impacts. The CIP is reviewed in conjunction with the Budget review process (see the Capital Projects section for more information).

Another key planning process impacting the budget is the Comprehensive Plan. The Comprehensive Plan describes the way the community will develop and grow; lists goals and objectives for different areas and issues within the community; and lists the city policies that direct programs, budgets and decisions. The City of Jacksonville must make changes to its Comprehensive Plan that addresses Concurrency Management, the Capital Improvements Element, which includes the Capital Improvements Program.

1. All departments/agencies responsible for impacted facilities must conduct concurrency tests prior to the issuance of orders or permits.
2. All approved orders or permits will be accompanied by a Concurrency Management Review Certificate (CRC) stating it passed concurrency tests. Concurrency is service level standards for development and maintenance of capital facilities and services
3. A Capital Improvements Element (CIE) is a set of policies and procedures for:
 - Maintaining infrastructure and public facilities
 - Outlining implementation strategies
 - Outlining service levels requirements
 - The CIP is adopted into this document.

At the end of March, the Budget Office convenes a meeting attended by representatives from all executive departments and elected officials to explain the budget process as well as to provide a set of the respective organization's original budget and staffing level reports. The departments have approximately four weeks to prepare current level requests and return them to the Budget Office, using the forms and reports supplied by the Budget Office. Requests for enhancements including enhanced service levels, additional services / programs and capital replacements are submitted separately. During

this period, the departments hold their own meetings and work-sessions and work closely with the Budget Office. As reports with more current information become available, especially after the close of the second fiscal quarter, the Budget Office provides the updated information to the departments.

Upon submission of the departmental budget requests, the Budget Office reviews each request and meets with each department to discuss their proposed budgets. The Budget Office and the departments will revise the proposed budgets as they deem necessary as a result of their meetings. Any enhancement requests and any items which that the Budget Office and the department or constitutional officer cannot agree are part of current service level must be approved for inclusion in the budget by the Mayor's Budget Review Committee or MBRC.

During the month of June, MBRC reviews the current level budget and requested enhancements for each department and constitutional officer and makes any final budget recommendations to the Mayor on the proposed budget. Once the final changes are completed, the Mayor directs the Budget Office to prepare the Proposed Budget for submission to the City Council for review.

The Mayor's Proposed Budget is presented to the City Council on or before July 15th; the budget ordinance, millage levy ordinance, the five year CIP, the five year IT system development program budget and other related resolutions and legislation are introduced. The Mayor's Proposed Budget book provides the necessary budget reports needed to allow the City Council to review the Mayor's Budget and to make whatever changes they feel are required to express their own policies. Activity and departmental recap reports provide information on original budget, revised budget, year-to-date and annualized expenditures, as well as a comparison of the recommended budget versus the revised budget. Revenue schedules and other statistical information are also provided.

Council Budget Review and Adoption

The Council begins its review of the Mayor's Proposed Budget immediately after the Mayor presents the budget, on or before July 15th. For the first several weeks, review and analysis are conducted primarily by the Council Auditor's staff. At the same time that the City Council is considering the Mayor's proposed budget for the general government, they also consider the budgets of the independent agencies over which it has legislative control. As in the case of the general government, the independent agencies must submit to the City Council balanced budget proposals. During this phase of budget preparation, most of the interaction occurs between the Council Auditor's Office and the Budget Office.

Florida statute 200.065 requires Council to advise the Property Appraiser of the proposed millage rate, current year rolled-back rate, and date, time and place of the tentative budget hearing within 35 days of the Property Appraiser's July 1st certification of preliminary taxable values to comply with Truth in Millage (TRIM) requirements. This information is utilized by the Property Appraiser to mail out the Notice of Proposed Taxes to each property owner in late August.

The Council Finance Committee and other standing committees of the Council begin to conduct their own budget reviews in August. Review procedures vary by committee, but most committees elect to hold information gathering budget hearings. During detailed budget hearings with various departments, the Finance Committee develops specific amendment recommendations. The Budget Office works with the Council Auditor's staff to incorporate the Finance Committee and other Council changes into the amended budget.

BUDGET CALENDAR

March	Electronic distribution to the Departments and Constitutional Officers of budget instructions, budget forms, reports and data downloads.
April 1	CIP submissions from Departments should be submitted.
Mid-April	Deadline for budget submissions, along with required backup to the Budget Office. Submissions also include a letter of transmittal that explains the major factors affecting the department's budgetary requirements.
April – June	Budget Office review of budget submissions. Budget Office meetings with Departments and Constitutional Officers to discuss department submission and any changes made by the Budget Office.
June 1	Preliminary estimates of taxable values are due from the Property Appraiser.
June	Mayor's Budget Review Committee (MBRC) review of the budget.
July 1	Certifications of taxable values are due from the Property Appraiser.
July 15	The Mayor's Proposed Budget is presented to the City Council.
Last Council In July	City Council adopts the maximum millage for Truth in Millage (T.R.I.M.) notice at the Council meeting after the proposed budget is presented.
August - September	Council Finance Committee hearings on proposed millage rate and budget are held.
First Council In September	Amended budget is "laid the budget on the table". City ordinance code section 106.210 requires that the annual budget enacted by the Council be filed and available for public inspection for not less than seven days.
Last Council In September	After the final public hearings, the millage levy ordinances, the amended Budget Ordinance, the five year CIP, the five year IT system development program budget and other related resolutions and ordinances are adopted by the City Council.
October 1	The new fiscal year begins.

ANNUAL BUDGET BILLS

[City of Jacksonville Legislative Bill Search:](#)

The legislative bill search website can be used to see all the relevant information for the annual budget bills including; bill and exhibit(s) as originally filed, bill / exhibit amendments, Committee / Council meeting details, Committee / Council actions as well as meeting videos.

<u>Bill Number</u>	<u>Description</u>
2022-500-A	Resolution informing the Property Appraiser of the “rolled back” millage rates, the proposed millage rates for notices to be sent to all property owners, and the September 13, 2022, public hearing for City Council to consider the millage rates and the tentative budget.
2022-501-E	Ordinance establishing the millage rates to be levied by the consolidated government for the General Services District, not including Urban Services Districts 2, 3, 4, or 5 (Jacksonville Beach, Atlantic Beach, Neptune Beach, and Baldwin).
2022-502-E	Ordinance establishing the millage rates to be levied by the consolidated government for Urban Services Districts 2, 3, and 4 (Jacksonville Beach, Atlantic Beach, and Neptune Beach).
2022-503-E	Ordinance establishing the millage rate to be levied by the consolidated government for Urban Services District 5 (Baldwin).
2022-504-E	Ordinance approving the budget for the City of Jacksonville and its Independent Agencies.
2022-505-E	Ordinance adopting the City of Jacksonville’s five-year capital improvement plan
2022-507-E	Ordinance adopting the City of Jacksonville’s five-year IT system development plan

Funding placed into a designated contingency within 2022-504-E and separate legislation filed due to potential Council member conflicts:

2022-509-E	Public Service Grant funding
2022-510-E	Jacksonville Chamber of Commerce funding
2022-511-E	Kids Hope Alliance program funding
2022-512-E	Jacksonville Sheriff’s Office health services contract funding
2022-688-E	Northeast Florida Fire Watch Council funding

FINANCIAL CONDITION
PROJECTED FUND BALANCES AT SEPTEMBER 30, 2023
(in thousands)

	<u>General Funds</u>	<u>Special Revenue Funds</u>	<u>Enterprise Funds</u>	<u>Internal Service Funds</u>	<u>Fiscal Year 2022-23 Totals</u>
ESTIMATED BEG FUND BALANCE	\$ 520,256	\$ 459,194	\$ 411,270	\$ 438,165	\$1,828,885
BUDGETED SOURCES:					
Property Taxes	894,961	50,288	0	0	945,249
Other Taxes	135,226	290,433	20,414	0	446,072
Permits, Fees and Special Assessments	44,213	18,785	11,563	0	74,561
Intergovernmental Revenue	554	0	0	0	554
State Shared Revenue	218,131	5,582	0	0	223,713
Charges for Services	87,096	19,282	130,123	401,987	638,488
Fines and Forfeits	1,355	738	439	0	2,532
Miscellaneous Revenue	24,725	20,996	18,457	4,451	68,629
Other Sources	0	0	6,150	0	6,150
Transfers From Other Funds	21,410	50,310	83,914	0	155,634
Transfers From Component Units	132,739	22,762	0	0	155,500
Total Sources	<u>1,560,410</u>	<u>479,175</u>	<u>271,060</u>	<u>406,438</u>	<u>2,717,082</u>
BUDGETED USES:					
Personnel Expenses	900,491	25,674	31,047	41,222	998,434
Operating Expenses	334,696	79,115	137,914	281,547	833,271
Capital Outlay	7,972	33,117	27,289	30,328	98,707
Debt Service	87,072	107,949	62,121	83,509	340,651
Grants, Aids & Contributions	63,184	233,346	0	262	296,791
Transfers to Other Funds	132,530	2,749	7,193	2,324	144,796
Other Uses	6,530	1,977	3,640	(22,036)	(9,890)
Total Uses	<u>1,532,474</u>	<u>483,927</u>	<u>269,203</u>	<u>417,156</u>	<u>2,702,760</u>
Projected Ending Fund Balance	<u>\$548,191</u>	<u>\$454,442</u>	<u>\$413,126</u>	<u>\$427,447</u>	<u>\$1,843,207</u>
Percentage Change:	5.4% (a)	(1.0%)	0.5%	(2.4%)	0.8%

Footnotes:

Fund Balance Defined: The unused balance of governmental funds and expendable trust funds, which includes certain reservations of funds established for control purposes. Fund balance is not equivalent to "net worth". A portion of the calculated fund balance can be restricted, committed, assigned and/or un-spendable.

Estimated Beginning Fund Balance is the sum of the respective unaudited fund balance figures for the prior year ending September 30. Balances pulled October 24, 2022 before year-end close out.

Excluded from Total Sources: Intrafund Transfers In, Non Operating Sources, and Debt Proceeds.

Excluded from Total Uses: Intrafund Transfers Out, Cash Carryovers and Reserves that are not expected to be appropriated during the fiscal year.

(a) The net increase in projected fund balance is due to a FY23 \$26.8 million budgeted transfer from the General Fund - GSD (Fund 00111) to the Emergency Reserve subfund (Fund 001119). Related municipal code section 106.107.

STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
(in thousands)

	General Fund	Special Revenue Funds **	Enterprise Funds	Internal Service Funds	Totals
FISCAL YEAR ENDED SEPT 30, 2020					
Fund Balance, Beginning of Year	\$ 317,909	\$ 286,919	\$ 366,360	\$ 216,756	\$ 1,187,944
Operating - Rev/(Exp)					
Revenues	1,278,173	595,799	166,782	341,102	2,381,856
Expenditures	(1,201,188)	(425,378)	(188,634)	(310,433)	(2,125,633)
Operating Income (Loss)	76,985	170,421	(21,852)	30,669	256,223
Non Operating - Rev/(Exp)					
Transfers In	19,051	38,281	37,599	1,641	96,572
Transfers Out	(146,444)	(86,234)	(14,528)	(7,401)	(254,607)
Long Term Debt Issued / Other	72,435	0	0	0	72,435
Fund Balance, End of Year	<u>\$ 339,936</u>	<u>\$ 409,387</u>	<u>\$ 367,579</u>	<u>\$ 241,665</u>	<u>\$ 1,358,567</u>
FISCAL YEAR ENDED SEPT 30, 2021					
Fund Balance, Beginning of Year	\$ 339,936	\$ 409,387	\$ 367,579	\$ 241,665	\$ 1,358,567
Operating - Rev/(Exp)					
Revenues	1,361,620	461,666	161,549	334,268	2,319,103
Expenditures	(1,184,133)	(420,277)	(184,819)	(330,541)	(2,119,770)
Operating Income (Loss)	177,487	41,389	(23,270)	3,727	199,333
Non Operating - Rev/(Exp)					
Transfers In	16,351	39,063	40,138	3,000	98,552
Transfers Out	(127,705)	(81,810)	(13,283)	(7,158)	(229,956)
Long Term Debt Issued/Capital Contributions	0	0	0	0	0
Fund Balance, End of Year	<u>\$ 406,069</u>	<u>\$ 408,029</u>	<u>\$ 371,164</u>	<u>\$ 241,234</u>	<u>\$ 1,426,496</u>
FISCAL YEAR ENDED SEPT 30, 2022					
Fund Balance, Beginning of Year - Estimated *	\$ 406,069	\$ 408,029	\$ 371,164	\$ 241,234	\$ 1,426,496
Operating - Rev/(Exp)					
Revenues	1,444,196	611,509	196,633	394,878	2,647,216
Expenditures	(1,227,836)	(544,946)	(196,788)	(346,618)	(2,316,188)
Operating Income (Loss)	216,360	66,563	(155)	48,260	331,028
Non Operating - Rev/(Exp)					
Transfers In	6,177	54,513	46,247	55,466	162,403
Transfers Out	(108,350)	(69,911)	(5,986)	(5,970)	(190,217)
Long Term Debt Issued/Capital Contributions	0	0	0	99,175	99,175
Fund Balance, End of Year - Estimated *	<u>\$ 520,256</u>	<u>\$ 459,194</u>	<u>\$ 411,270</u>	<u>\$ 438,165</u>	<u>\$ 1,828,885</u>

Significant changes in fund balance for fiscal years outside the current budget year, would be detailed in the City's Annual Comprehensive Financial Reports available on the Accounting Division website: <https://www.coj.net/departments/finance/accounting.aspx>

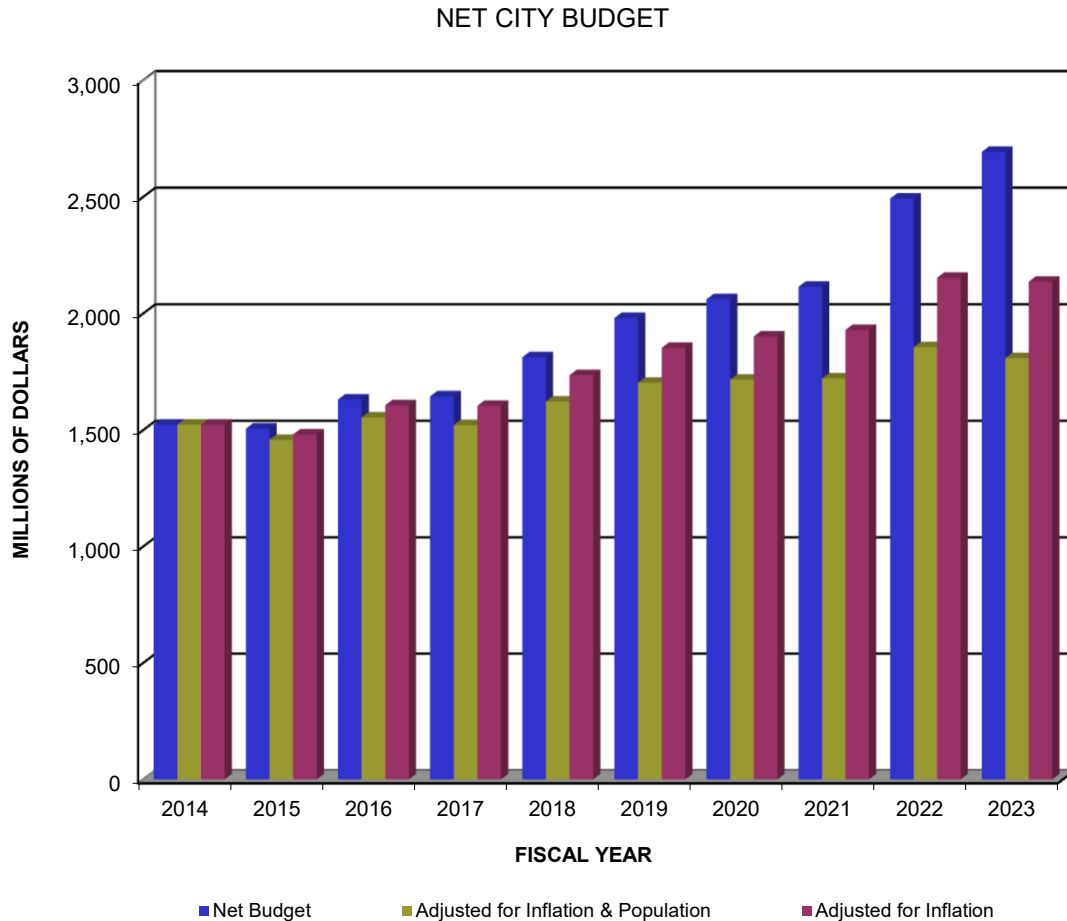
* Estimated Fund Balance is the sum of the respective unaudited account actuals for the prior years ending September 30, 2022. Balances pulled October 24, 2022 before the year-end(s) were closed.

** The ACFR for fiscal year ended 09/30/21 materially changed the Special Revenue Funds amounts including the Fund Balance beginning balance.

NET CITY BUDGET

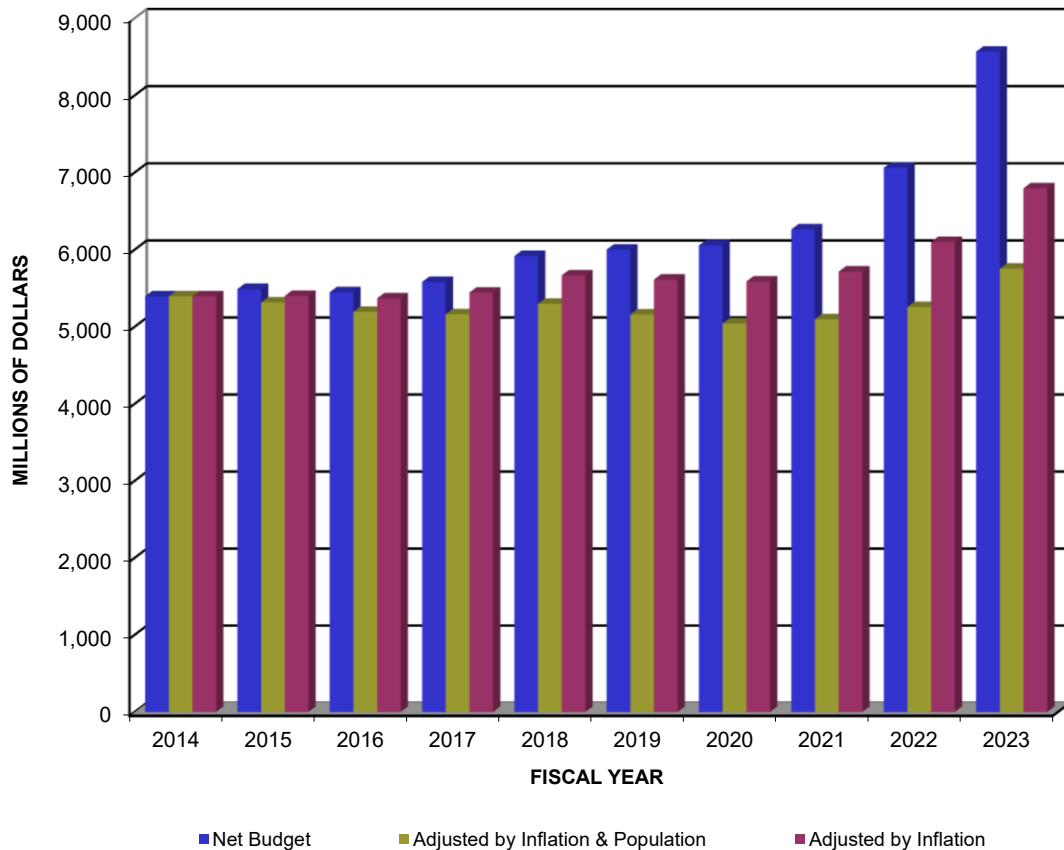
Interfund transfers and the cost of services provided by one division to another division of government can overstate the true overall cost of providing services in the budget. Transfers are dollars in the budget that are moved from one fund to another fund. This movement of dollars between funds does not reflect any additional spending on programs or projects, but the total budget figures would count these as expenditures within both of these funds, resulting in a degree of double counting. The graph on this page and the Comparative Budget Summary on the following pages are presented 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 shown below and using fiscal year 2014 as the base year, the net budget of the City has increased from \$1.524 billion in fiscal year 2014 to \$2.693 billion for fiscal year 2023. However, adjusting for inflation during the period, the fiscal year 2023 budget would be equivalent to a budget in fiscal year 2014 of \$2.137 billion. When also taking into account the population growth during the same period, the fiscal year 2023 budget is equivalent to a budget of \$1.809 billion in fiscal year 2014.



The following graph, using fiscal year 2014 as the base year, shows the net consolidated budgets for the City of Jacksonville, its independent authorities and the Duval County School Board. This combination represents the total consolidated budget for most of the City's residents. As may be seen by comparing the two graphs, the total consolidated budget trend is similar to that of the City in that when adjusted for inflation and population both trends are relatively flat.

NET CONSOLIDATED BUDGET



Following the Comparative Budget Summary are the schedules and analyses which focus on the budget for the City of Jacksonville. It should be noted, that all figures are from the originally adopted budgets, unless otherwise stated, and prior years figures are restated to reflect organizational changes. Any budget revisions which are material at the level of detail presented are explained.

COMPARATIVE NET CITY BUDGET
FOR FISCAL YEARS 2021-2022 AND 2022-2023
(Excluding Fund to Fund Transfers)

	FY 21-22	FY 22-23	% Of
	Budgeted	Budgeted	Change
GENERAL FUNDS	\$ 1,087,845,807	\$ 1,142,141,770	4.99 %
CAPITAL PROJECT FUNDS	384,003,207	458,712,614	19.46
SPECIAL REVENUE FUNDS	439,976,728	491,240,707	11.65
ENTERPRISE FUNDS	194,431,099	233,357,611	20.02
INTERNAL SERVICE FUNDS	386,406,325	367,338,550	(4.94)
PENSION TRUST FUNDS	610,341	471,974	(22.67)
PERMANENT FUNDS	0	0	0.00
TOTAL CITY OF JACKSONVILLE	\$ 2,493,273,507	\$ 2,693,263,226	8.02 %

A More Detailed Summary Follows.

**COMPARATIVE NET CONSOLIDATED BUDGET
FOR FISCAL YEARS 2020-2021, 2021-2022 AND 2022-2023**

	FY 20-21 Budgeted	FY 21-22 Budgeted	FY 22-23 Budgeted
CITY OF JACKSONVILLE			
GENERAL FUNDS	1,449,985,211	1,531,720,546	1,688,321,269
Less: Cash Carryover	64,920,611	65,823,028	93,680,708
Internal Service Fund Billings	217,441,986	224,998,210	246,845,644
Interdepartmental Billing	348,258	357,974	409,793
Grant Match Funding	7,611,596	9,610,637	7,718,066
Full Cost Recovery	12,168,087	13,326,162	13,326,162
Transfers between General Funds	25,410,416	30,877,843	61,148,105
Contributions to Other Funds:			
Animal Care & Protective Services Programs	0	0	221,378
Art in Public Places Trust	228,038	318,668	937,907
Beach Erosion - Local	500,000	1,250,000	1,250,000
Capital Project Funds (Pay-Go)	16,620,070	0	10,177,710
Cecil Field Commerce Center	1,261,932	1,287,712	1,313,736
City Venues - City	19,893,623	22,707,521	21,400,200
Court Costs \$65 Fee FS: 939.185	0	0	726,343
Court Cost Courthouse Trust	666,954	0	0
Derelect Vessel Removal	200,000	200,000	0
District 8 Area Business Improvement Program	0	100,000	499,000
Duval County Teen Court Programs Trust	55,000	55,000	104,710
Equestrian Center - NEFL Equestrian Society	214,689	255,147	335,128
General Trust and Agency	0	0	200,000
Group Health	3,000,000	3,000,000	0
Huguenot Park	359,002	120,206	191,096
Jacksonville Port Authority	44,588,317	9,642,191	9,611,106
Jacksonville Transportation Authority	1,496,760	1,525,919	1,657,216
Kids Hope Alliance	34,887,528	35,250,495	44,601,284
Library Conference Facility Trust	0	0	178,721
Public Parking	0	400,000	400,000
Solid Waste Disposal	19,180,404	22,768,026	29,245,486
Sports Complex CIP	667,633	0	0
TOTAL - GENERAL FUNDS	978,264,307	1,087,845,807	1,142,141,770
CAPITAL PROJECT FUNDS	194,871,277	384,003,207	458,712,614
Less: Cash Carryover	0	0	0
Transfers between Capital Project Funds	0	0	0
TOTAL - CAPITAL PROJECT FUNDS	194,871,277	384,003,207	458,712,614

**COMPARATIVE NET CONSOLIDATED BUDGET
FOR FISCAL YEARS 2020-2021, 2021-2022 AND 2022-2023**

	FY 20-21 Budgeted	FY 21-22 Budgeted	FY 22-23 Budgeted
SPECIAL REVENUE FUNDS	335,012,866	394,106,896	481,626,994
Plus: Anticipated Grants (a)	56,395,961	64,098,214	53,900,719
Less: Cash Carryover	524,012	980,000	(2,933,613)
Internal Service Fund Billings	12,623,147	8,775,990	9,744,854
Interdepartmental Billing	1,951,985	1,955,129	2,096,393
Transfers between Special Revenue Funds	325,000	792,505	1,250,800
Contributions to Other Funds	5,776,748	5,724,758	34,128,572
TOTAL - SPECIAL REVENUE FUNDS	370,207,935	439,976,728	491,240,707
ENTERPRISE FUNDS	260,191,463	270,836,450	316,275,135
Less: Cash Carryover	820,377	1,178,653	1,877,881
Internal Service Fund Billings	15,811,127	15,109,036	16,840,875
Transfers between Enterprise Funds	39,349,547	44,476,708	45,193,812
Contributions to Other Funds	13,311,561	15,640,954	19,004,956
TOTAL - ENTERPRISE FUNDS	190,898,851	194,431,099	233,357,611
INTERNAL SERVICE FUNDS	704,632,261	856,935,689	864,666,967
Less: Cash Carryover	8,375,159	(7,279,638)	1,279,775
Internal Service Fund Billings	33,360,269	36,540,672	38,426,681
Internal Service Fund Billings - Independent Authorities	8,658,778	7,398,740	9,066,960
Debt Management Loans to Other Funds	246,354,558	399,895,499	417,847,808
Transfers between Internal Service Funds	24,279,732	31,653,602	28,383,635
Contributions to Other Funds	3,245,136	2,320,489	2,323,558
TOTAL - INTERNAL SERVICE FUNDS	380,358,629	386,406,325	367,338,550
PENSION TRUST FUNDS	28,972,318	34,224,969	34,017,932
Less: Cash Carryover	0	0	0
Internal Service Fund Billings	414,759	235,637	353,348
Pension Fund Contributions	28,118,359	33,378,991	33,192,610
Contributions to Other Funds	0	0	0
TOTAL - PENSION TRUST FUNDS	439,200	610,341	471,974
PERMANENT FUNDS	42,000	12,366	29,254
Less: Cash Carryover	0	0	0
Internal Service Fund Billings	0	0	0
Contributions to Other Funds	42,000	12,366	29,254
TOTAL - PERMANENT FUNDS	0	0	0
TOTAL CITY OF JACKSONVILLE	2,115,040,199	2,493,273,507	2,693,263,226

**COMPARATIVE NET CONSOLIDATED BUDGET
FOR FISCAL YEARS 2020-2021, 2021-2022 AND 2022-2023**

	FY 20-21 Budgeted	FY 21-22 Budgeted	FY 22-23 Budgeted
INDEPENDENT AUTHORITIES AND COMPONENT UNITS			
JACKSONVILLE AVIATION AUTHORITY			
Operations	80,791,272	107,715,060	127,867,544
Capital	7,315,000	170,102,500	372,999,000
Less: Transfer to Operating Capital Outlay	4,715,000	30,472,500	72,893,188
TOTAL - JACKSONVILLE AVIATION AUTHORITY	83,391,272	247,345,060	427,973,356
JACKSONVILLE ELECTRIC AUTHORITY			
Operations	1,768,761,532	1,840,248,650	2,132,172,042
Capital	621,843,593	608,754,289	682,042,000
Less: Transfers between Operating and Capital	532,282,983	417,972,852	391,146,028
Contribution to General Fund - GSD	120,012,250	121,212,373	122,424,496
TOTAL - JACKSONVILLE ELECTRIC AUTHORITY	1,738,309,892	1,909,817,714	2,300,643,518
JACKSONVILLE HOUSING FINANCE AUTHORITY			
Operations	331,750	357,251	518,000
Less: Cash Carryover	0	0	0
TOTAL - JACKSONVILLE HOUSING FINANCE AUTHORITY	331,750	357,251	518,000
JACKSONVILLE PORT AUTHORITY			
Operations	69,038,168	67,513,574	68,862,975
Capital	207,926,226	108,879,247	273,410,182
Less: Transfer to Operating Capital Outlay	10,444,640	12,079,604	9,839,700
TOTAL - JACKSONVILLE PORT AUTHORITY	266,519,754	164,313,217	332,433,457
JACKSONVILLE TRANSPORTATION AUTHORITY			
Operations	141,917,448	147,925,222	173,423,778
Capital	53,595,782	68,761,685	35,492,999
Less: Transfers within/to Divisions	21,658,287	18,960,847	25,267,190
TOTAL - JACKSONVILLE TRANSPORTATION AUTHORITY	173,854,943	197,726,060	183,649,587
TOTAL - INDEPENDENT AUTHORITIES	2,262,407,611	2,519,559,302	3,245,217,918
DUVAL COUNTY SCHOOL BOARD			
Less: Interfund Transfers	87,427,628	69,765,433	65,737,815
TOTAL - DUVAL COUNTY SCHOOL BOARD	1,886,469,502	2,049,778,517	2,629,260,946
TOTAL NET CONSOLIDATED BUDGET	6,263,917,312	7,062,611,326	8,567,742,090

(a) Includes grant funding from Federal and State governments as well as other governments and non-profit and for-profit entities.

INTERFUND CONTRIBUTIONS

The following detail presents interfund contributions between subfunds within the annual budget process which are internal to the City including transfers to pay debt service but excluding interfund charges for services. Additional information about these transfers can be found in the comparative net consolidated budget schedule and on the individual subfund pages in this documents.

		<u>Transfers In</u>	<u>Transfers Out</u>	<u>Net</u>
GENERAL FUND				
00111	General Fund - General Services District	21,410,329	216,977,333	(195,567,004)
	Transfers Out to Debt Service Funds		39,227,239	
	Other Transfers		<u>177,750,094</u>	
00113	Special Events - General Fund	10,200,911	0	10,200,911
00119	Emergency Reserve	26,800,758	0	26,800,758
00191	Property Appraiser	11,663,253	0	11,663,253
00193	Tax Collector	<u>12,483,183</u>	<u>0</u>	<u>12,483,183</u>
	Total General Fund	<u>82,558,434</u>	<u>216,977,333</u>	<u>(134,418,899)</u>
SPECIAL REVENUE FUNDS				
10103	Fair Share Sector Transportation Improv.	0	1,150,749	(1,150,749)
10301	Tourist Development Council	0	772,800	(772,800)
10304	Tourist Development Special Revenue	772,800	0	772,800
10801	Downtown Northbank CRA Trust	0	2,500	(2,500)
10802	Downtown Southbank CRA Trust	0	369,187	(369,187)
	Transfers Out to Debt Service Funds		366,687	
	Other Transfers		<u>2,500</u>	
10804	Jacksonville International Airport CRA Trust	0	1,513,979	(1,513,979)
	Transfers Out to Debt Service Funds		1,511,479	
	Other Transfers		<u>2,500</u>	
10805	King Soutel Crossing CRA Trust	0	2,500	(2,500)
10806	Arlington CRA Trust	0	2,500	(2,500)
10901	Kids Hope Alliance Fund	44,601,284	941,892	43,659,392
	Transfers Out to Debt Service Funds		463,892	
	Other Transfers		<u>478,000</u>	
10904	Child Services Trust	428,000	0	428,000
10905	Youth Travel Trust - KHA	50,000	0	50,000
11001	Better Jacksonville Trust Fund BJP	0	101,657,123	(101,657,123)
	Transfers Out to Debt Service Funds		101,657,123	
	Other Transfers		<u>0</u>	
11301	Huguenot Park	191,096	0	191,096
11302	Kathryn A Hanna Park Improvement	0	240,000	(240,000)
11307	Park Maintenance & Improvements	0	223,402	(223,402)
11308	Cecil Field Commerce Center	1,313,736	0	1,313,736
11404	Beach Erosion - Local	1,250,000	0	1,250,000
11501	Animal Care & Protective Services Programs	221,378	0	221,378
11509	General Government Activities	0	27,670	(27,670)
11518	Jacksonville Veterans Memorial Wall Trust	59,089	0	59,089
11526	General Trust & Agency - Appropriated	499,000	345,124	153,876
11528	General Trust & Agency	200,000	0	200,000
11532	Art In Public Places Trust Fund	964,161	0	964,161

	<u>Transfers In</u>	<u>Transfers Out</u>	<u>Net</u>
SPECIAL REVENUE FUNDS (continued)			
15104 Building Inspection	0	750,000	(750,000)
15107 Library Conference Facility Trust	178,721	0	178,721
15202 Court Cost Courthouse Trust Fund	0	1,964,470	(1,964,470)
Transfers Out to Debt Service Funds	1,964,470		
Other Transfers	<u>0</u>		
15204 Duval County Teen Court Programs Trust	104,710	0	104,710
15213 Court Costs \$65 Fee FS: 939 185	<u>726,343</u>	<u>0</u>	<u>726,343</u>
Total Special Revenue Funds	<u>51,560,318</u>	<u>109,963,896</u>	<u>(58,403,578)</u>
CAPITAL PROJECT FUNDS			
32124 2023 Authorized Capital Projects	<u>12,914,655</u>	<u>0</u>	<u>12,914,655</u>
Total Capital Project Funds	<u>12,914,655</u>	<u>0</u>	<u>12,914,655</u>
ENTERPRISE FUNDS			
41102 Public Parking	400,000	0	400,000
43101 Solid Waste Disposal	29,245,486	18,945,867	10,299,619
43303 Solid Waste - Taye Brown	0	235,293	(235,293)
44101 Stormwater Service	0	11,986,384	(11,986,384)
44102 Stormwater Services - Capital Projects	11,986,384	0	11,986,384
45102 Equestrian Center	570,421	0	570,421
46101 Sports Complex CIP	0	5,476,510	(5,476,510)
Transfers Out to Debt Service Funds	5,476,510		
Other Transfers	<u>0</u>		
47101 City Venues - City	21,400,200	27,554,714	(6,154,514)
Transfers Out to Debt Service Funds	8,705,759		
Other Transfers	<u>18,848,955</u>		
47102 City Venues - ASM	18,789,866	0	18,789,866
47105 City Venues - Debt Service Fund	<u>46,715,921</u>	<u>0</u>	<u>46,715,921</u>
Total Enterprise Funds	<u>129,108,278</u>	<u>64,198,768</u>	<u>64,909,510</u>
INTERNAL SERVICES FUNDS			
51102 Motor Pool - Vehicle Replacement	0	27,804,873	(27,804,873)
51103 Motor Pool - Direct Replacement	27,804,873	0	27,804,873
53104 Technology Equipment Refresh	578,762	0	578,762
53105 Radio Equipment Refresh	0	578,762	(578,762)
54101 Public Building Allocations	0	2,323,558	(2,323,558)
57101 Debt Management Fund	0	65,941,557	(65,941,557)
Transfers Out to Debt Service Funds	65,941,557		
Other Transfers	<u>0</u>		
Total Internal Service Funds	<u>28,383,635</u>	<u>96,648,750</u>	<u>(68,265,115)</u>
OTHER FUNDS			
05102 Art In Public Places Permanent Fund	<u>0</u>	<u>29,254</u>	<u>(29,254)</u>
Total Other Funds	<u>0</u>	<u>29,254</u>	<u>(29,254)</u>
TOTAL ALL FUNDS	<u>304,525,320</u>	<u>487,818,001</u>	<u>(183,292,681)</u>

**HISTORICAL CITY BUDGET
MAJOR FUND TYPE**

	FY21 Actuals	FY22 Adopted	FY23 Approved
<u>GENERAL FUND</u>			
REVENUES			
Charges for Services	82,996,442	79,228,229	87,095,839
Fines and Forfeits	1,577,864	1,253,885	1,354,987
Fund Balance Appropriation	0	70,711,618	66,763,509
Intergovernmental Revenue	690,158	551,471	553,808
Miscellaneous Revenue	30,034,279	19,905,487	24,725,089
Other Sources	0	995,834	0
Other Taxes	131,942,106	134,407,033	135,225,520
Permits, Fees and Special Assessments	41,781,567	41,843,412	44,213,329
Property Taxes	752,018,165	795,998,223	894,960,904
State Shared Revenue	196,155,607	192,148,322	218,131,119
Transfers From Component Units	130,215,447	145,754,210	132,738,731
Transfers From Other Funds	38,472,208	48,922,822	82,558,434
	1,405,883,843	1,531,720,546	1,688,321,269
EXPENDITURES - By Function			
Court Related	4,812,129	4,336,712	5,602,530
Culture and Recreation	70,610,620	75,754,673	86,045,601
Economic Environment	11,511,614	24,498,166	23,115,037
General Government	176,599,670	298,565,506	312,365,587
Human Services	78,122,471	87,366,380	85,447,760
Other Uses & Other Non-Operating	149,827,080	157,397,626	216,977,333
Physical Environment	25,828,736	23,168,278	27,861,865
Public Safety	781,765,349	826,832,516	895,452,145
Transportation	33,191,188	33,800,689	35,453,411
	1,332,268,856	1,531,720,546	1,688,321,269
	FY21 Actuals	FY22 Adopted	FY23 Approved
<u>SPECIAL REVENUE FUNDS</u>			
REVENUES			
Charges for Services	24,566,763	18,592,786	19,282,426
Fines and Forfeits	953,664	650,870	737,620
Fund Balance Appropriation	100,000	3,016,208	1,200,993
Miscellaneous Revenue	14,085,084	5,684,297	20,996,042
Other Taxes	249,757,281	244,297,158	290,433,088
Permits, Fees and Special Assessments	29,248,648	14,544,147	18,785,035
Property Taxes	40,235,970	42,980,045	50,288,238
State Shared Revenue	5,415,915	5,513,858	5,581,572
Transfers From Component Units	9,674,671	19,383,207	22,761,662
Transfers From Other Funds	38,655,178	39,444,320	51,560,318
	412,693,173	394,106,896	481,626,994

**HISTORICAL CITY BUDGET
MAJOR FUND TYPE**

	FY21 Actuals	FY22 Adopted	FY23 Approved
<u>SPECIAL REVENUE FUNDS</u>			
EXPENDITURES - By Function			
Court Related	402,998	414,863	484,856
Culture and Recreation	5,076,570	6,559,083	7,692,740
Economic Environment	32,113,542	52,597,372	75,393,825
General Government	14,354,636	37,529,784	46,633,222
Human Services	31,606,884	7,474,882	8,585,091
Other Uses & Other Non-Operating	78,544,097	85,857,448	109,963,896
Physical Environment	6,992,537	2,824,686	4,677,404
Public Safety	22,282,386	20,288,586	21,749,885
Transportation	152,514,865	180,560,192	206,446,075
	343,888,514	394,106,896	481,626,994
	FY21 Actuals	FY22 Adopted	FY23 Approved
<u>CAPITAL PROJECT FUNDS</u>			
REVENUES			
Charges for Services	44,766	0	211,139
Intergovernmental Revenue	7,500,000	0	0
Miscellaneous Revenue	746,693	0	750,000
Other Sources	82,684,000	384,003,207	444,836,820
Transfers From Other Funds	17,373,408	0	12,914,655
	108,348,866	384,003,207	458,712,614
EXPENDITURES - By Function			
Culture and Recreation	17,301,785	76,333,190	109,578,976
Economic Environment	625,786	0	0
General Government	70,493,011	104,553,825	149,850,950
Human Services	2,040	0	0
Other Uses & Other Non-Operating	200,000	0	0
Physical Environment	691,430	12,755,404	2,461,139
Public Safety	8,474,658	32,318,864	20,500,000
Transportation	23,434,213	158,041,924	176,321,549
	121,222,923	384,003,207	458,712,614
	FY21 Actuals	FY22 Adopted	FY23 Approved
<u>ENTERPRISE FUNDS</u>			
REVENUES			
Charges for Services	120,039,315	118,600,595	130,122,572
Fines and Forfeits	331,049	419,900	439,034
Fund Balance Appropriation	0	20,869	21,711
Miscellaneous Revenue	12,373,374	14,333,352	18,456,786
Other Sources	17,999,378	14,896,650	6,150,000
Other Taxes	16,433,697	15,850,004	20,413,624
Permits, Fees and Special Assessments	10,381,615	10,395,420	11,563,130
Transfers From Other Funds	73,431,229	96,319,660	129,108,278
	250,989,657	270,836,450	316,275,135

**HISTORICAL CITY BUDGET
MAJOR FUND TYPE**

	FY21 Actuals	FY22 Adopted	FY23 Approved
<u>ENTERPRISE FUNDS</u>			
EXPENDITURES - By Function			
Culture and Recreation	61,696,978	70,802,985	107,530,776
General Government	10,382,739	3,831,628	3,391,343
Other Uses & Other Non-Operating	46,787,979	60,117,662	64,198,768
Physical Environment	106,209,433	131,370,822	136,402,506
Public Safety	338,322	377,412	377,771
Transportation	3,315,880	4,335,941	4,373,971
	<u>228,731,331</u>	<u>270,836,450</u>	<u>316,275,135</u>
	FY21 Actuals	FY22 Adopted	FY23 Approved
<u>INTERNAL SERVICE FUNDS</u>			
REVENUES			
Charges for Services	391,050,511	396,735,357	401,987,217
Fund Balance Appropriation	0	20,757,933	11,997,716
Miscellaneous Revenue	7,028,629	4,893,298	4,450,591
Other Sources	124,604,805	399,895,499	417,847,808
Transfers From Other Funds	27,279,732	34,653,602	28,383,635
	<u>549,963,677</u>	<u>856,935,689</u>	<u>864,666,967</u>
EXPENDITURES - By Function			
General Government	463,108,312	763,197,902	768,018,217
Other Uses & Other Non-Operating	91,296,870	93,737,787	96,648,750
	<u>554,405,181</u>	<u>856,935,689</u>	<u>864,666,967</u>
	FY21 Actuals	FY22 Adopted	FY23 Approved
<u>PENSION TRUST AND PERMANENT FUNDS</u>			
REVENUES			
Miscellaneous Revenue	606,173,350	20,356,150	19,681,777
	<u>606,173,350</u>	<u>20,356,150</u>	<u>19,681,777</u>
EXPENDITURES - By Function			
General Government	254,219,622	20,356,150	19,681,777
Other Uses & Other Non-Operating	0	0	0
	<u>254,219,622</u>	<u>20,356,150</u>	<u>19,681,777</u>

City of Jacksonville, Florida
Summary of Budgets

		FY 2022-2023			
		FY 2021-2022	Mayor's	Council	
		Adopted	Proposed	Approved	Change
General Fund - Fund					
00111	General Fund Operating	1,416,835,007	1,549,725,602	1,540,396,127	123,561,120
00112	Mosquito Control State 1	54,230	54,230	54,230	0
00113	Special Events - General Fund	9,870,598	10,881,698	10,981,698	1,111,100
00119	Emergency Reserve	65,646,964	93,680,708	93,680,708	28,033,744
00191	Property Appraiser	11,873,388	12,148,636	12,148,636	275,248
00192	Clerk Of The Court	6,249,051	7,742,697	7,585,899	1,336,848
00193	Tax Collector	21,191,308	23,473,971	23,473,971	2,282,663
	Total General Fund - Fund	1,531,720,546	1,697,707,542	1,688,321,269	156,600,723
Permanent Funds					
05102	Art In Public Places Permanent Fund	12,366	29,254	29,254	16,888
	Total Permanent Funds	12,366	29,254	29,254	16,888
Special Revenue Funds					
10101	Concurrency Management System	673,219	721,552	721,552	48,333
10103	Fair Share Sector Areas Transportation Improve	0	12,680	12,680	12,680
10201	Air Pollution Tag Fee	653,326	734,791	734,791	81,465
10301	Tourist Development Council	7,606,813	9,989,134	9,991,132	2,384,319
10304	Tourist Development Special Revenue	592,505	772,800	772,800	180,295
10401	Streets & Highways 5-Year Road Program	9,727,716	9,016,896	9,016,896	(710,820)
10402	Local Option Half Cent Transportation	106,576,032	120,990,501	120,990,501	14,414,469
10403	Local Option Gas Tax-Fund	36,222,198	37,938,317	37,938,317	1,716,119
10404	5 Cent Local Option Gas Tax	22,877,081	31,417,856	31,417,856	8,540,775
10405	9 Cent Local Option Gas Tax	5,157,165	7,082,505	7,082,505	1,925,340
10701	911 Emergency User Fee	5,377,093	5,618,512	5,618,512	241,419
10801	Downtown Northbank CRA Trust	10,904,042	26,850,475	26,000,475	15,096,433
10802	Downtown Southbank CRA Trust	5,981,589	7,008,256	7,008,256	1,026,667
10803	Jacksonville Beach Tax Increment - Non-CAFR	8,312,517	9,331,868	9,331,868	1,019,351
10804	Jacksonville International Airport CRA Trust Fun	15,889,151	18,374,235	18,374,235	2,485,084
10805	King Soutel Crossing CRA Trust Fund	1,590,816	2,268,457	2,268,457	677,641
10806	Arlington CRA Trust	2,114,606	2,372,807	2,372,807	258,201
10901	Kids Hope Alliance Fund	35,327,533	44,741,173	44,741,173	9,413,640
10904	Kids Hope Alliance Trust Fund	200,000	428,000	428,000	228,000
10905	Youth Travel Trust - KHA	50,000	50,000	50,000	0
11001	Better Jacksonville Trust Fund BJP	80,759,031	101,657,123	101,657,123	20,898,092
11301	Huguenot Park	947,706	1,082,315	1,082,315	134,609
11302	Kathryn A Hanna Park Improvement	2,235,101	2,635,830	2,635,830	400,729
11306	Florida Boater Improvement Program	120,387	115,463	115,463	(4,924)
11307	Park Maintenance & Improvements	0	223,500	223,402	223,402
11308	Cecil Field Commerce Center	1,427,712	1,429,236	1,429,236	1,524
11312	Cecil Commerce Center	2,933,394	2,769,797	2,769,797	(163,597)
11404	Beach Erosion - Local	1,250,000	1,250,000	2,894,864	1,644,864
11501	Animal Care & Protective Services Programs	752,150	1,048,098	1,048,098	295,948
11507	Driver Education Safety Trust Fund	265,308	335,528	335,528	70,220
11509	General Governmental Activities	0	27,670	27,670	27,670
11518	Jacksonville Veterans Memorial Trust	57,368	59,089	59,089	1,721
11521	Board Of Library Trustees Trust	0	36,000	0	0
11526	General Trust & Agency - Carryforward Council-	100,000	345,124	844,124	744,124
11528	General Trust & Agency	200,000	400,000	400,000	200,000
11532	Art In Public Places Trust Fund	331,034	246,754	964,161	633,127
11543	Derelict Vessel Removal Fund	200,000	0	0	(200,000)
15104	Building Inspection	18,429,999	21,235,177	21,235,177	2,805,178
15106	Veterinary Services	178,290	191,000	191,000	12,710

City of Jacksonville, Florida
Summary of Budgets

		FY 2022-2023			
		FY 2021-2022	Mayor's	Council	
		Adopted	Proposed	Approved	Change
15107	Library Conference Facility Trust	247,143	265,110	265,110	17,967
15202	Court Cost Courthouse Trust Fund	3,003,331	2,870,070	2,870,070	(133,261)
15203	Recording Fees Technology	2,383,480	2,471,947	2,694,288	310,808
15204	Duval County Teen Court Programs Trust	414,863	484,856	484,856	69,993
15213	Court Costs \$65 Fee FS: 939 185	1,115,837	1,413,231	1,479,231	363,394
15302	Hazardous Waste Program - SQG	523,445	526,981	526,981	3,536
15304	Tree Protection & Related Expenditures	397,915	520,768	520,768	122,853
Total Special Revenue Funds		394,106,896	479,361,482	481,626,994	87,520,098
Capital Project Funds					
32102	General Capital Projects	0	961,151	961,139	961,139
32109	2014 Authorized Capital Projects	0	0	0	0
32111	Authorized Capital Projects	384,003,207	0	0	(384,003,207)
32124	2023 Authorized Capital Projects	0	464,530,133	457,751,475	457,751,475
35103	Better Jax Projects Pay-as-You-Go	0	0	0	0
Total Capital Project Funds		384,003,207	465,491,284	458,712,614	74,709,407
Enterprise Funds					
41102	Public Parking	4,335,941	4,373,971	4,373,971	38,030
42101	Motor Vehicle Inspection	377,412	377,771	377,771	359
43101	Solid Waste Disposal	100,871,499	113,857,746	114,895,918	14,024,419
43102	Contamination Assessment	302,341	383,146	383,146	80,805
43103	Landfill Closure	2,480,887	3,174,482	3,174,482	693,595
43105	Solid Waste General Capital Projects	14,896,650	6,150,000	6,150,000	(8,746,650)
43301	Solid Waste Facilities Mitigation	217,206	251,354	251,354	34,148
43302	Solid Waste Class III Mitigation	213,549	334,531	334,531	120,982
43303	SW Facilities Mitigation Projects	210,192	235,293	235,293	25,101
44101	Stormwater Service	31,803,904	33,550,285	33,550,285	1,746,381
44102	Stormwater Services - Capital Projects	10,762,013	10,991,155	11,986,384	1,224,371
45102	Equestrian Center-NFES Horse	466,139	571,909	571,909	105,770
46101	Sports Complex CIP	6,625,000	8,813,620	8,813,620	2,188,620
47101	City Venues-City	36,845,706	37,937,404	37,937,404	1,091,698
47102	City Venues-ASM	35,471,440	42,858,716	42,858,716	7,387,276
47103	Capital Projects-City Venues Surcharge	3,381,721	3,462,616	3,462,616	80,895
47105	City Venues-Debt Service	21,574,850	46,814,657	46,917,735	25,342,885
Total Enterprise Funds		270,836,450	314,138,656	316,275,135	45,438,685
Internal Service Funds					
51101	Motor Pool	32,780,355	39,727,272	39,727,272	6,946,917
51102	Motor Pool - Vehicle Replacement	37,172,432	30,869,712	30,869,712	(6,302,720)
51103	Motor Pool - Direct Replacement	31,786,000	28,019,408	28,019,408	(3,766,592)
52101	Copy Center	2,748,941	2,769,847	2,769,847	20,906
53101	Information Technologies	43,079,088	42,713,812	42,713,812	(365,276)
53102	Radio Communication	4,151,514	6,114,400	6,114,400	1,962,886
53104	Technology Equipment Refresh	1,549,049	2,523,146	2,523,146	974,097
53105	Radio Equipment Refresh	578,762	578,762	578,762	0
53106	IT System Development Fund	430,660	(16,498,617)	(16,498,617)	(16,929,277)
54101	Public Building Allocations	48,141,039	55,811,819	55,811,819	7,670,780
55101	Office Of General Counsel-Fund	12,850,689	12,896,319	12,896,319	45,630
56101	Self Insurance	53,931,053	61,793,126	61,793,126	7,862,073
56201	Group Health	95,472,171	99,109,981	94,109,981	(1,362,190)
56301	Insured Programs	13,296,395	15,888,699	15,888,699	2,592,304
57101	Debt Management Fund	478,967,541	464,155,196	487,349,281	8,381,740
Total Internal Service Funds		856,935,689	846,472,882	864,666,967	7,731,278

City of Jacksonville, Florida
Summary of Budgets

			FY 2022-2023		
		FY 2021-2022 Adopted	Mayor's Proposed	Council Approved	Change
Pension Trust Funds					
65101	General Employees Pension Trust	18,632,586	17,515,392	17,515,392	(1,117,194)
65103	Correctional Officers Pension Trust	<u>1,723,564</u>	<u>2,166,385</u>	<u>2,166,385</u>	<u>442,821</u>
	Total Pension Trust Funds	20,356,150	19,681,777	19,681,777	(674,373)
	Total For All Subfunds	<u>3,457,971,304</u>	<u>3,822,882,877</u>	<u>3,829,314,010</u>	<u>371,342,706</u>

Page Left Blank Intentionally
For Easier Viewing of Data and
Tables For Those Using Non-Electronic
Versions of This Document

BUDGETED REVENUE, EXPENDITURES AND RESERVES

	General Fund	Permanent Funds
Revenue:		
Ad Valorem Taxes	894,960,904	0
Building Permits	480,800	0
Communication Services Tax	28,819,442	0
Contributions - Donations From Private Sources	509,048	0
Contributions From Other Local Units	132,738,731	0
Court-related Revenue	524,000	0
Culture And Recreation	896,250	0
Debt Proceeds	0	0
Disposition Of Fixed Assets	110,000	0
Federal Grants	39,000	0
Federal Payments	23,000	0
Fines - Local Ordinance Violation	196,014	0
Franchise Fees	43,719,279	0
General Government	18,448,381	0
Human Services	2,923,604	0
Impact Fees	0	0
Interest and Other Earnings	5,765,509	29,254
Judgement And Fines	895,973	0
Local Business Taxes	6,859,136	0
Local Option, Use & Fuel Taxes	1,250,010	0
Non-Operating Sources	66,763,509	0
Other Charges For Services	16,337,718	0
Other Judgements, Fines, and Forfeits	263,000	0
Other Miscellaneous Revenue	18,237,232	0
Other Permits, Fees And Licenses	13,250	0
Pension Fund Contributions	0	0
Physical Environment	549,418	0
Public Safety	46,538,668	0
Rents And Royalties	103,300	0
Sale Of Surplus Materials And Scrap	0	0
Special Assessments	0	0
State Grants	491,808	0
State Shared Revenues	218,131,119	0
Transfer In	82,558,434	0
Transportation	877,800	0
Utility Service Taxes	98,296,932	0
Total Revenue:	1,688,321,269	29,254

BUDGETED REVENUE, EXPENDITURES AND RESERVES - cont.

Special Revenue Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	Pension Trust Funds	Total
50,288,238	0	0	0	0	945,249,142
18,543,365	0	0	0	0	19,024,165
0	0	0	0	0	28,819,442
720,768	0	105,041	0	0	1,334,857
22,761,662	0	0	0	0	155,500,393
3,888,088	0	0	0	0	4,412,088
3,631,000	0	7,458,130	0	0	11,985,380
0	444,836,820	6,150,000	417,847,808	0	868,834,628
1,277,776	0	0	1,097,393	0	2,485,169
0	0	0	0	0	39,000
0	0	0	0	0	23,000
413,620	0	439,034	0	0	1,048,668
0	0	11,556,630	0	0	55,275,909
2,715,482	0	(39,418)	401,978,317	0	423,102,762
992,720	0	0	0	0	3,916,324
200,000	0	0	0	0	200,000
1,443,163	0	886,336	2,138,984	0	10,263,246
324,000	0	0	0	0	1,219,973
0	0	0	0	0	6,859,136
290,433,088	0	20,413,624	0	0	312,096,722
1,200,993	0	21,711	11,997,716	0	79,983,929
473,552	0	9,140,163	0	0	25,951,433
0	0	0	0	0	263,000
15,046,167	750,000	6,013,450	1,023,400	0	41,070,249
14,000	0	6,500	0	0	33,750
0	0	0	0	19,681,777	19,681,777
918,862	211,139	108,075,320	0	0	109,754,739
6,662,722	0	354,600	0	0	53,555,990
2,508,168	0	8,306,424	190,814	0	11,108,706
0	0	3,145,535	0	0	3,145,535
27,670	0	0	0	0	27,670
0	0	0	0	0	491,808
5,581,572	0	0	0	0	223,712,691
51,560,318	12,914,655	129,108,278	28,383,635	0	304,525,320
0	0	5,133,777	8,900	0	6,020,477
0	0	0	0	0	98,296,932
481,626,994	458,712,614	316,275,135	864,666,967	19,681,777	3,829,314,010

BUDGETED REVENUE, EXPENDITURES AND RESERVES

	General Fund	Permanent Funds
Expenditures - Departmental:		
Personnel Expenses	900,490,597	0
Operating Expenses	316,972,702	0
Capital Outlay	7,972,451	0
Grants and Aids	57,183,907	0
Other Uses	1,057,355	0
Total Departmental:	1,283,677,012	0
Expenditures - Non Departmental:		
Cash Carryover	93,680,708	0
Contingencies	30,365,073	0
Contributions and Transfers to Other Funds	177,750,094	29,254
Contributions to Other Local Units	11,268,322	0
Debt Service Payment - Interest	14,506,978	0
Debt Service Payment - Interest or Principal	0	0
Debt Service Payment - Principal	33,239,485	0
Fiscal Agent and Other Debt Fees	4,606,358	0
Transfers Out to Pay Debt Interest	15,372,252	0
Transfers Out to Pay Debt Principal	23,849,987	0
Transfers Out to Pay Fiscal Agent Fees	5,000	0
Total Non Departmental:	404,644,257	29,254
Total Appropriations, Contingency and Cash Carryover:	1,688,321,269	29,254

BUDGETED REVENUE, EXPENDITURES AND RESERVES - cont.

Special Revenue Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	Pension Trust Funds	Total
25,673,989	0	31,046,663	41,222,385	558,302	998,991,936
77,350,924	0	138,098,786	281,558,626	18,462,061	832,443,099
33,117,181	462,263,524	27,288,598	30,328,421	1	560,970,176
195,819,808	0	0	261,759	0	253,265,474
3,540,398	0	3,455,361	4,716,630	661,413	13,431,157
335,502,300	462,263,524	199,889,408	358,087,821	19,681,777	2,659,101,842
(2,933,613)	0	1,877,881	1,279,775	0	93,904,751
36,908,782	(3,550,910)	0	0	0	63,722,945
4,000,245	0	52,387,024	30,707,193	0	264,873,810
0	0	0	0	0	11,268,322
260,229	0	11,610,041	1,800,286	0	28,177,534
0	0	0	1,380,205	0	1,380,205
1,725,400	0	38,697,037	13,810,038	0	87,471,960
200,000	0	2,000	391,660,092	0	396,468,450
10,806,166	0	4,564,744	28,320,654	0	59,063,816
95,156,342	0	7,245,000	37,608,903	0	163,860,232
1,143	0	2,000	12,000	0	20,143
146,124,694	(3,550,910)	116,385,727	506,579,146	0	1,170,212,168
481,626,994	458,712,614	316,275,135	864,666,967	19,681,777	3,829,314,010

SCHEDULE OF APPROPRIATIONS BY DEPARTMENT

Department	Personnel Expenses	Operating Expenses
General Funds:		
Advisory Boards And Commissions	395,188	155,632
City Council	8,881,670	4,169,079
Clerk of the Court-Center	2,578,849	4,092,446
Corrections	106,991,378	25,076,725
Courts	266,663	5,513,407
Downtown Investment Authority	1,322,077	1,185,966
Employee Services	4,135,629	3,726,974
Executive Office of the Mayor	3,242,646	900,954
Executive Office of the Sheriff	4,479,098	2,504,116
Finance and Administration	10,960,412	13,014,584
Fire and Rescue-Center	294,015,815	43,876,586
Health Administrator		526,449
Investigations & Homeland Security	85,087,947	7,316,327
Jacksonville Human Rights Commission	590,057	195,511
Jax Citywide Activities	(4,368,265)	36,308,856
Medical Examiner	4,712,099	1,889,273
Military Affairs and Veterans	1,244,477	218,680
Neighborhoods	15,199,536	7,222,937
Office of Economic Development	1,718,752	384,013
Office of Ethics	550,266	80,134
Office of General Counsel-Center	77,025	111,344
Office of Property Appraiser	9,585,874	2,710,190
Office of State's Attorney		2,924,775
Office of the Inspector General	1,349,504	186,173
Parks, Recreation & Community Services	22,930,916	37,272,264
Patrol & Enforcement	201,896,864	25,447,297
Personnel & Professional Standards	25,017,645	6,084,661
Planning and Development	3,446,317	1,676,114
Police Services	28,886,217	20,603,503
Public Defender's		2,507,072
Public Library	22,837,836	10,138,912
Public Works	17,313,999	39,213,085
Supervisor of Elections	6,994,871	4,127,133
Tax Collector Department	18,149,235	5,611,530
Total General Funds	\$ 900,490,597	\$ 316,972,702

SCHEDULE OF APPROPRIATIONS BY DEPARTMENT - cont.

	Capital Outlay	Grants And Aids	Other Uses	Total
				550,822
				13,050,751
			951,932	7,623,231
				132,068,109
				5,780,071
			(1,407,104)	1,100,941
			42,493	7,905,097
				4,143,601
				6,983,215
		2		23,975,000
	1,330,824	3,500,058		342,723,283
		1,205,535		1,731,984
	3			92,404,277
	1			785,569
		48,256,305		80,196,896
	18,001			6,619,373
	1	1,000		1,464,158
	2	400,000		22,822,475
	2	108,000	(404,145)	1,806,622
	1			630,401
	1		(30,801)	157,569
	1			12,296,065
	1			2,924,776
	1			1,535,678
	4	3,713,007		63,916,191
	3			227,344,164
	1			31,102,307
	1		(36,131)	5,086,301
	2			49,489,722
	1			2,507,073
	5,598,573		1,940,560	40,515,881
	200,002		551	56,727,637
	825,002			11,947,006
	1			23,760,766
\$	7,972,451	\$ 57,183,907	\$ 1,057,355	\$ 1,283,677,012

SCHEDULE OF APPROPRIATIONS BY DEPARTMENT

Department	Personnel Expenses	Operating Expenses
Special Revenue Funds:		
City Council	196,318	9,276,902
Courts	887,274	2,855,080
Downtown Investment Authority		9,851,918
Employee Services		200,000
Finance and Administration		266,884
Fire and Rescue-Center	1,707,336	141,190
Jax Citywide Activities	(86,620)	31,134,354
Kids Hope Alliance	4,744,240	1,596,856
Military Affairs and Veterans		37,998
Neighborhoods	802,898	1,377,230
Office of Economic Development	80,330	2,406,482
Office of State's Attorney		454,594
Parks, Recreation & Community Services	2,248,458	2,314,066
Planning and Development	14,416,798	3,507,568
Police Services	382,936	4,697,565
Public Defender's		599,159
Public Library	209,637	55,473
Public Works	84,384	6,577,605
	Total Special Revenue Funds	\$ 25,673,989 \$ 77,350,924
Capital Project Funds:		
Fire and Rescue-Center		
Parks, Recreation & Community Services		
Public Library		
Public Works		
	Total Capital Project Funds	\$ - \$ -
Enterprise Funds:		
Downtown Investment Authority	2,121,898	1,631,472
Finance and Administration	279,911	47,889
Jax Citywide Activities	(240,126)	241,956
Neighborhoods	112,596	37,375
Parks, Recreation & Community Services	10,780,026	40,556,502
Public Works	17,992,358	95,583,592
	Total Enterprise Funds	\$ 31,046,663 \$ 138,098,786

SCHEDULE OF APPROPRIATIONS BY DEPARTMENT - cont.

Capital Outlay	Grants And Aids	Other Uses	Total
		17,912	9,491,132
214,015			3,956,369
1,330,000	1,425,000	1,281,620	13,888,538
			200,000
875,749	401,528		1,544,161
1		85,431	1,933,958
	160,497,724		191,545,458
2	477,999		6,819,097
			37,998
128,744		191,998	2,500,870
7,000,000	499,000	408,028	10,393,840
310,000			764,594
6		476,239	5,038,769
12,002		1,023,659	18,960,027
482,500		55,511	5,618,512
2,500			601,659
			265,110
22,761,662	32,518,557		61,942,208
\$ 33,117,181	\$ 195,819,808	\$ 3,540,398	\$ 335,502,300
20,500,000			20,500,000
115,920,910			115,920,910
11,938,976			11,938,976
313,903,638			313,903,638
\$ 462,263,524	\$ -	\$ -	\$ 462,263,524
117,651		431,495	4,302,516
1		52,426	380,227
			1,830
1		44,802	194,774
9,034,557			60,371,085
18,136,388		2,926,638	134,638,976
\$ 27,288,598	\$ -	\$ 3,455,361	\$ 199,889,408

SCHEDULE OF APPROPRIATIONS BY DEPARTMENT

Department	Personnel Expenses	Operating Expenses
Internal Services Funds:		
Employee Services	1,166,499	92,792,190
Finance and Administration	25,261,209	139,400,516
Jax Citywide Activities	(921,175)	
Office of General Counsel-Center	10,625,148	2,072,717
Public Works	5,090,704	47,293,203
	Total Internal Service Funds	Total Internal Service Funds
	\$ 41,222,385	\$ 281,558,626
 Pension Funds:		
Pension Fund	558,302	18,462,061
	Total Pension Funds	Total Pension Funds
	\$ 558,302	\$ 18,462,061
	Appropriations Grand Total	Appropriations Grand Total
	\$ 998,991,936	\$ 832,443,099

SCHEDULE OF APPROPRIATIONS BY DEPARTMENT - cont.

Capital Outlay	Grants And Aids	Other Uses	Total
1		162,035	94,120,725
30,306,227	261,759	2,963,267	198,192,978
			(921,175)
1		428,579	13,126,445
22,192		1,162,749	53,568,848
\$ 30,328,421	\$ 261,759	\$ 4,716,630	\$ 358,087,821
1		661,413	19,681,777
\$ 1	\$ -	\$ 661,413	\$ 19,681,777
\$ 560,970,176	\$ 253,265,474	\$ 13,431,157	\$ 2,659,101,842

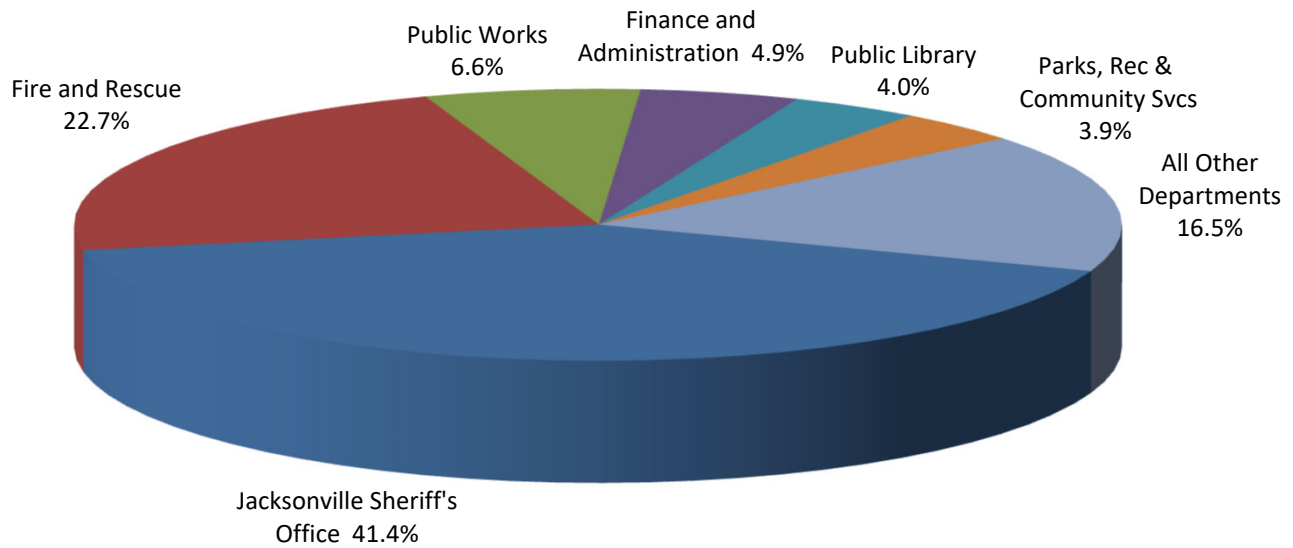
SCHEDULE OF APPROPRIATIONS BY DEPARTMENT
Summary by Major Fund Type

Department	General Fund	Special Revenue Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	Pension Trust Funds	Total
Advisory Boards And Commissions	550,822						550,822
City Council	13,050,751	9,491,132					22,541,883
Clerk of the Court-Center	7,623,231						7,623,231
Corrections	132,068,109						132,068,109
Courts	5,780,071	3,956,369					9,736,440
Downtown Investment Authority	1,100,941	13,888,538		4,302,516			19,291,995
Employee Services	7,905,097	200,000			94,120,725		102,225,822
Executive Office of the Mayor	4,143,601						4,143,601
Executive Office of the Sheriff	6,983,215						6,983,215
Finance and Administration	23,975,000	1,544,161		380,227	198,192,978		224,092,366
Fire and Rescue-Center	342,723,283	1,933,958	20,500,000				365,157,241
Health Administrator	1,731,984						1,731,984
Investigations & Homeland Security	92,404,277						92,404,277
Jacksonville Human Rights Commission	785,569						785,569
Jax Citywide Activities	80,196,896	191,545,458		1,830	(921,175)		270,823,009
Kids Hope Alliance		6,819,097					6,819,097
Medical Examiner	6,619,373						6,619,373
Military Affairs and Veterans	1,464,158	37,998					1,502,156
Neighborhoods	22,822,475	2,500,870		194,774			25,518,119
Office of Economic Development	1,806,622	10,393,840					12,200,462
Office of Ethics	630,401						630,401
Office of General Counsel-Center	157,569				13,126,445		13,284,014
Office of Property Appraiser	12,296,065						12,296,065
Office of State's Attorney	2,924,776	764,594					3,689,370
Office of the Inspector General	1,535,678						1,535,678
Parks, Recreation & Community Services	63,916,191	5,038,769	115,920,910	60,371,085			245,246,955
Patrol & Enforcement	227,344,164						227,344,164
Pension Fund						19,681,777	19,681,777
Personnel & Professional Standards	31,102,307						31,102,307
Planning and Development	5,086,301	18,960,027					24,046,328
Police Services	49,489,722	5,618,512					55,108,234
Public Defender's	2,507,073	601,659					3,108,732
Public Library	40,515,881	265,110	11,938,976				52,719,967
Public Works	56,727,637	61,942,208	313,903,638	134,638,976	53,568,848		620,781,307
Supervisor of Elections	11,947,006						11,947,006
Tax Collector Department	23,760,766						23,760,766
Total Major Fund Type:	\$ 1,283,677,012	\$ 335,502,300	\$ 462,263,524	\$ 199,889,408	\$ 358,087,821	\$ 19,681,777	\$ 2,659,101,842

City of Jacksonville, Florida
Summary of Employee Cap by Subfund

		FY 2021-2022 Adopted	FY 2022-2023		Change
			Mayor's Proposed	Council Approved	
General Fund - Fund					
00111	General Fund Operating	6,425	6,533	6,533	108
00113	Special Events - General Fund	13	13	13	0
00191	Property Appraiser	113	113	113	0
00192	Clerk Of The Court	36	36	36	0
00193	Tax Collector	246	254	254	8
Total General Fund - Fund		6,833	6,949	6,949	116
Special Revenue Funds					
10101	Concurrency Management System	6	6	6	0
10201	Air Pollution Tag Fee	5	6	6	1
10301	Tourist Development Council	1	2	2	1
10701	911 Emergency User Fee	5	5	5	0
10901	Kids Hope Alliance Fund	42	42	42	0
11301	Huguenot Park	10	10	10	0
11302	Kathryn A Hanna Park Improvement	17	17	17	0
11308	Cecil Field Commerce Center	6	6	6	0
11501	Animal Care & Protective Services Programs	1	1	1	0
15104	Building Inspection	168	174	174	6
15107	Library Conference Facility Trust	3	3	3	0
15204	Duval County Teen Court Programs Trust	5	5	5	0
15213	Court Costs \$65 Fee FS: 939 185	9	9	9	0
15302	Hazardous Waste Program - SQG	5	5	5	0
15304	Tree Protection & Related Expenditures	1	1	1	0
Total Special Revenue Funds		284	292	292	8
Enterprise Funds					
41102	Public Parking	36	36	36	0
42101	Motor Vehicle Inspection	5	4	4	(1)
43101	Solid Waste Disposal	116	116	116	0
44101	Stormwater Service	53	53	53	0
Total Enterprise Funds		210	209	209	(1)
Internal Service Funds					
51101	Motor Pool	106	98	98	(8)
51102	Motor Pool - Vehicle Replacement	3	3	3	0
52101	Copy Center	5	5	5	0
53101	Information Technologies	120	119	119	(1)
53102	Radio Communication	10	10	10	0
54101	Public Building Allocations	61	61	61	0
55101	Office Of General Counsel-Fund	73	76	76	3
56101	Self Insurance	24	24	24	0
56201	Group Health	9	9	9	0
56301	Insured Programs	8	8	8	0
Total Internal Service Funds		419	413	413	(6)
Pension Trust Funds					
65101	General Employees Pension Trust	5	5	5	0
Total Pension Trust Funds		5	5	5	0
Total Employee Cap All Subfunds		7,751	7,868	7,868	117

PERSONNEL DISTRIBUTION BY DEPARTMENT

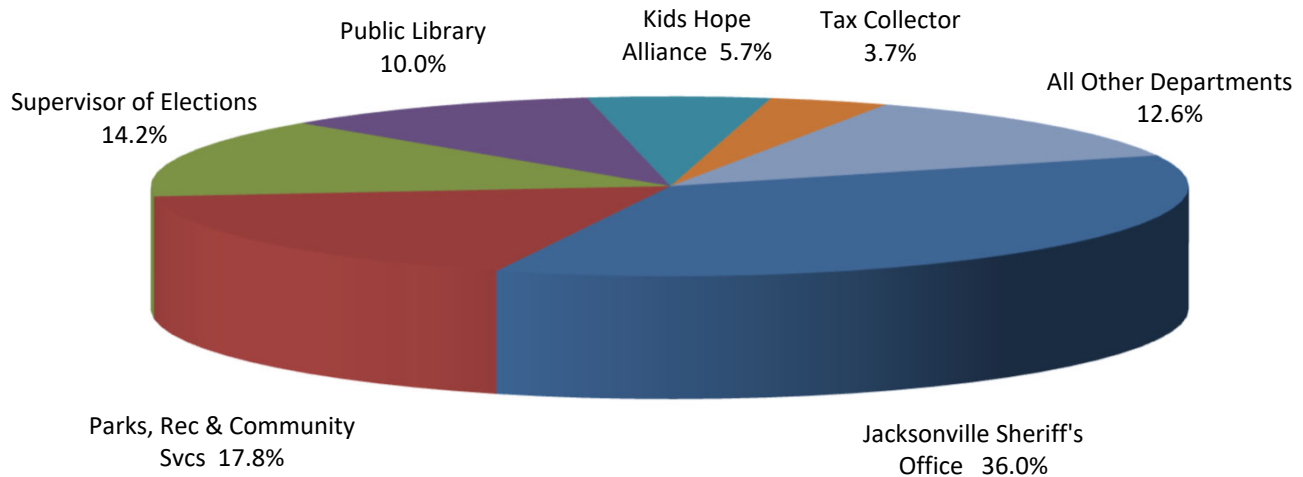


CLASSIFIED POSITIONS

DEPARTMENT	Fiscal Year 2020-21	Fiscal Year 2021-22	Fiscal Year 2022-23	Percent of Total	Percent Change
Jacksonville Sheriff's Office - Net (See Note)	3,240	3,242	3,258	41.4%	0.5%
Fire and Rescue	1,603	1,689	1,783	22.7%	5.6%
Public Works	522	523	523	6.6%	0.0%
Finance and Administration	394	395	387	4.9%	(2.0%)
Public Library	313	314	314	4.0%	0.0%
Parks, Recreation and Community Services	309	309	306	3.9%	(1.0%)
All Other Departments					
Tax Collector	231	246	254	3.2%	3.3%
Neighborhoods	227	227	228	2.9%	0.4%
Planning and Development	191	196	203	2.6%	3.6%
Office of Property Appraiser	114	113	113	1.4%	0.0%
City Council	86	85	86	1.1%	1.2%
Office of General Counsel	74	74	77	1.0%	4.1%
Employee Services	51	51	51	0.6%	0.0%
Downtown Investment Authority	44	45	48	0.6%	6.7%
Kids Hope Alliance	41	42	42	0.5%	0.0%
Clerk of the Court	36	36	36	0.5%	0.0%
Medical Examiner	32	34	35	0.4%	2.9%
Supervisor of Elections	31	32	32	0.4%	0.0%
Executive Office of the Mayor	27	27	21	0.3%	(22.2%)
Courts	17	17	17	0.2%	0.0%
Military Affairs and Veterans	17	14	14	0.2%	0.0%
Office of Economic Development	13	13	13	0.2%	0.0%
Office of the Inspector General	12	12	12	0.2%	0.0%
Jacksonville Human Rights Commission	7	7	7	0.1%	0.0%
Advisory Boards And Commissions	5	5	5	0.1%	0.0%
Office of Ethics	2	3	3	0.0%	0.0%
TOTAL	7,639	7,751	7,868	100.0%	1.5%

Note: Jacksonville Sheriff's Office, as part of the new financial system, is made up of six different departments. The position cap is listed as one Department total for clarity.

PART-TIME HOUR DISTRIBUTION BY DEPARTMENT

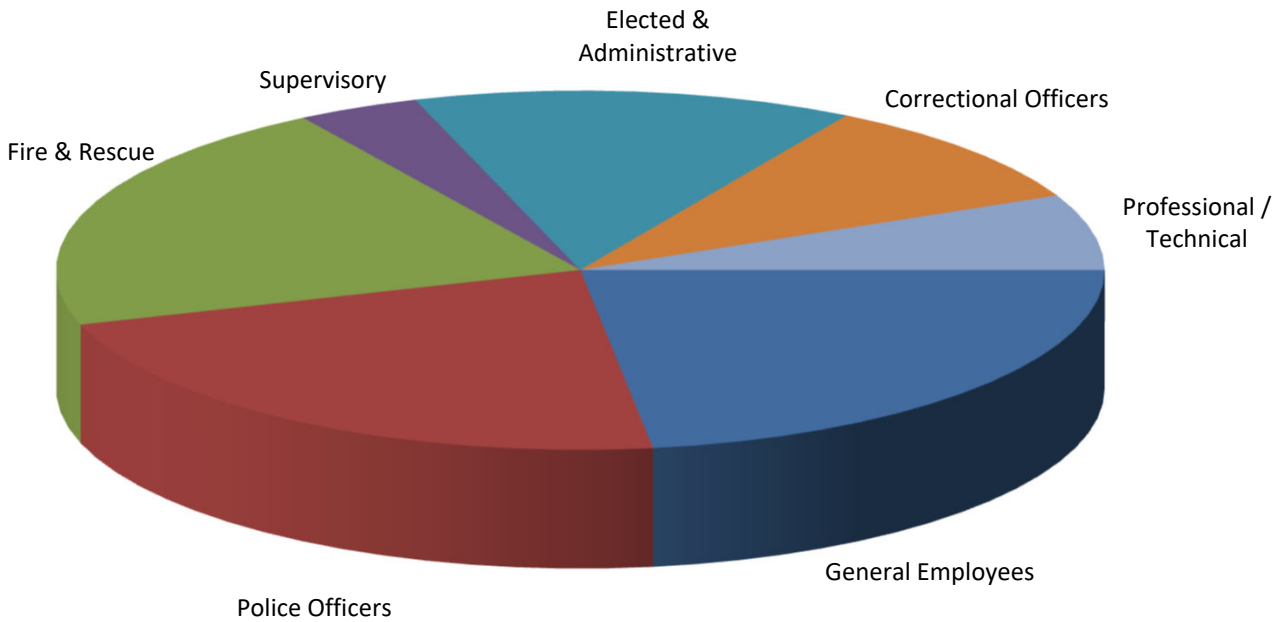


PART-TIME HOURS

DEPARTMENT	Fiscal Year 2020-21	Fiscal Year 2021-22	Fiscal Year 2022-23	Percent of Total	Percent Change
Jacksonville Sheriff's Office - Net (See Note)	675,708	676,940	678,084	36.0%	0.2%
Parks, Recreation and Community Services	334,597	334,597	334,597	17.8%	0.0%
Supervisor of Elections	97,216	103,456	268,080	14.2%	159.1%
Public Library	193,827	193,827	188,824	10.0%	(2.6%)
Kids Hope Alliance	107,100	107,100	107,100	5.7%	0.0%
Tax Collector	70,122	70,122	70,122	3.7%	0.0%
<u>All Other Departments</u>					
Fire and Rescue	53,914	52,614	54,114	2.9%	2.9%
Finance and Administration	39,248	44,448	44,188	2.3%	(0.6%)
Neighborhoods	33,125	33,125	36,825	2.0%	11.2%
Vacancy Pool	20,800	20,800	20,800	1.1%	0.0%
Clerk of the Court	7,800	7,800	15,600	0.8%	100.0%
Planning and Development	11,757	11,757	11,757	0.6%	0.0%
City Council	10,424	10,424	10,424	0.6%	0.0%
Public Works	5,046	8,046	8,046	0.4%	0.0%
Office of Property Appraiser	5,408	5,408	6,656	0.4%	23.1%
Employee Services	6,084	6,084	6,084	0.3%	0.0%
Downtown Investment Authority	4,980	4,980	4,360	0.2%	(12.4%)
Executive Office of the Mayor	3,250	3,250	3,250	0.2%	0.0%
Office of Economic Development	1,700	2,300	2,900	0.2%	26.1%
Office of General Counsel	2,840	2,840	2,840	0.2%	0.0%
Office of Ethics	2,340	2,340	2,340	0.1%	0.0%
Courts	2,290	2,290	2,290	0.1%	0.0%
Medical Examiner	2,080	2,080	2,080	0.1%	0.0%
Military Affairs and Veterans	1,040	1,040	2,080	0.1%	100.0%
Advisory Boards And Commissions	1,248	1,248	1,248	0.0%	0.0%
TOTAL	1,693,944	1,708,916	1,884,689	100.0%	10.3%

Note: Jacksonville Sheriff's Office, as part of the new financial system, is made up of six different departments. The position cap is listed as one Department total for clarity.

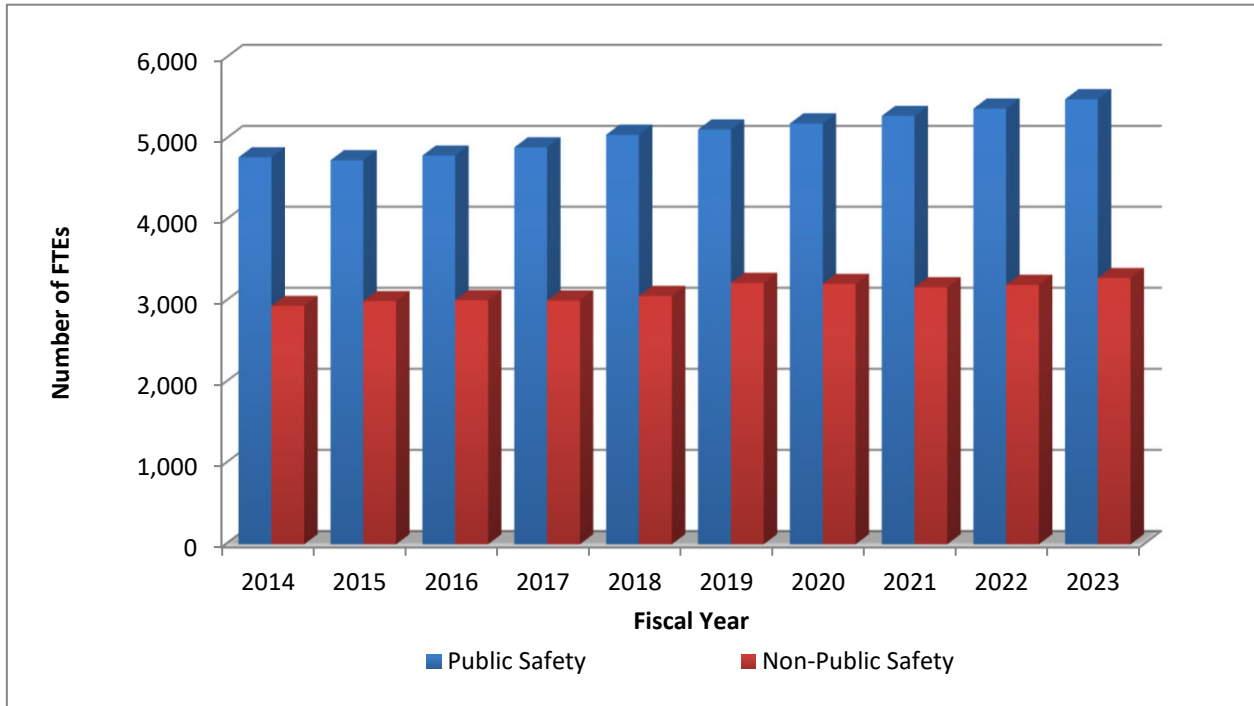
PERSONNEL DISTRIBUTION BY EMPLOYEE TYPE



CLASSIFIED POSITIONS

GROUP DESCRIPTION	Fiscal Year 2020-21	Fiscal Year 2021-22	Fiscal Year 2022-23	Percent Of Total	Change
General Employees	1,801	1,816	1,793	22.8%	(23)
Police Officers	1,753	1,766	1,753	22.3%	(13)
Fire and Rescue	1,496	1,561	1,656	21.0%	95
Elected & Administrative	1,022	1,043	1,070	13.6%	27
Correctional Officers	780	755	763	9.7%	8
Professional/Technical	509	508	536	6.8%	28
Supervisory	278	302	297	3.8%	(5)
Total	7,639	7,751	7,868	100%	117

**PUBLIC SAFETY VERSUS NON-PUBLIC SAFETY STAFFING
ALL FUNDS
(Full-Time Equivalents)**



TOTAL STAFFING

Fiscal Year	Public Safety	Non-Public Safety	Total Staffing
FY 12-13	4,782	2,980	7,762
FY 13-14	4,774	2,939	7,713
FY 14-15	4,737	2,998	7,735
FY 15-16	4,795	3,010	7,805
FY 16-17	4,896	3,005	7,901
FY 17-18	5,053	3,061	8,114
FY 18-19	5,117	3,222	8,339
FY 19-20	5,192	3,211	8,403
FY 20-21	5,285	3,169	8,454

ANTICIPATED GRANTS

Each year the City of Jacksonville operates a number of grant programs which are funded by contributions from the Federal and State government as well as other government entities, non-profit and for-profit entities. The City's participation in these programs typically is governed by separate contractual agreements with the specific funding entity.

The anticipated grant / program funding is included as part of the Special Revenue Funds net total on the Comparative Net Consolidated Budget schedule, but because they are appropriated through separate legislation rather than the budget process, these amounts are omitted from the other areas within the Annual Budget.

The following schedules are for grants and programs that are approved by Council as part of the annual budget ordinance, ordinance 2022-504-E, on various schedules and are presented here to provide the reader with an overview of these programs.

Ordinance 2022-504-E Grant and Program Schedules:

- Schedule of Continuation Grants / Programs With No City Match (schedule B1a)
- Schedule of Continuation Grants / Programs With a City Match (schedule B1b)
- Schedule of F.I.N.D Grants and Required City Match (schedule B1c)

The first two schedules are for grants and/or programs that have multi-year awards or are recurring in nature. These grants, as well as their associated position and part-time hours, are approved by City Council as part of the budget process and can be appropriated by the Mayor without additional Council approval. The third schedule is for F.I.N.D grants, approved by Council on separate resolution, which are those grants for projects to develop waterway access and improvements. It should be noted that the figures shown on these schedules are estimates.

Schedule of Continuation Grants / Programs With No City Match

\$17,396,815 \$0 \$950,765 133 6,232

		Schedule of Continuation Grants / Programs With No City Match						
City Department/ Division	Grantor	Grant Name	Grant Description	Estimated Grant Award	Total Match Requested	In Kind Contribution	FTE Positions	Part Time Hours
Constitutional Officers - Court Administration	Dept of Health & Human Services - SAMHSA	SAMHSA - Adult Drug Court Enhancement (year 5 of 5 year grant)	Expand and enhance the quality and/or intensity of services, implement evidence based treatment modalities, increase available bed days for adult residential treatment, increase the use of medication assisted treatment, and provide random, observed drug and alcohol testing.	\$398,800	\$0	\$0	0	0
Constitutional Officers - Court Administration	Dept of Health & Human Services - SAMHSA	SAMHSA - Family Treatment Drug Court	This funding will expand and enhance the quality and/or intensity of services - increase the use of medication assisted treatment, increase available bed days for adult residential treatment and provide random, observed drug and alcohol testing.	\$394,136	\$0	\$0	0	0
Finance and Administration - Grants Office	Department of Justice	Edward Byrne Memorial - Justice Assistance Grant 10/1/19-09/30/23	Grant funding appropriated on 2021-846-E. Positions authorized through 9/30/23 and listed here for transparency.	\$0	\$0	\$0	3	0
Finance and Administration - Grants Office	Department of Justice	Edward Byrne Memorial - Justice Assistance Grant 10/1/20-09/30/24	Grant funding appropriated on 2022-168-E. Positions authorized through 9/30/24 and listed here for transparency.	\$0	\$0	\$0	5	0
Finance and Administration - Grants Office	Department of Justice	Edward Byrne Memorial - Justice Assistance Grant 10/1/21-09/30/25	Developing Adults With Necessary Skills (DAWN) to provide for crime reduction and improvement of public safety in Duval County. Programs funded by this grant serve violent and non-violent criminals, provide for crime prevention as well as create opportunities for adult and juvenile offenders and ex-offenders.	\$460,184	\$0	\$0	5	0
Jacksonville Sheriffs Office	Department of Homeland Security	State Homeland Security Grant Program	To purchase prevention and response equipment, maintenance, and training that will help mitigate identified gaps in domestic security and enhance capability levels as assessed in the State Preparedness Report	\$250,000	\$0	\$0	1	0
Jacksonville Sheriffs Office	Department of Justice	Bulleproof Vest Partnership Program	A reimbursement for up to 50% of the cost of body armor vests purchased for law enforcement officers.	\$500,000	\$0	\$500,000	0	0
Jacksonville Sheriffs Office	Department of Justice	State Criminal Alien Assistance Program (SCAAP)	Provides federal payments to localities that incurred correctional officer salary costs for incarcerating a specific population of individuals.	\$170,000	\$0	\$0	0	0
Jacksonville Sheriffs Office	Federal Railroad Administration	Railroad Trespassing Enforcement	Funds overtime for officers to conduct deployments along rail rights-of-way in an effort to reduce injuries and fatalities.	\$100,000	\$0	\$0	0	0
Jacksonville Sheriffs Office	Florida Department of Education	Coach Aaron Feis Guardian Program	Program will provide funding to background screen and train School Guardians (School Safety Assistants) for Duval County Public Schools and Duval County Charter Schools.	\$150,000	\$0	\$0	0	200
Jacksonville Sheriffs Office	Florida Department of Law Enforcement	Criminal Justice Training	Funding exclusively for advanced and specialized training for law enforcement and correctional officers and for administrative costs as approved by the FDLE Criminal Justice Standards and Training Commission (CJSTC), in accordance with Chapter 943.25 Florida Statutes	\$240,000	\$0	\$0	0	0

				Schedule of Continuation Grants / Programs With No City Match				
City Department/ Division	Grantor	Grant Name	Grant Description	Estimated Grant Award	Total Match Requested	In Kind Contribution	FTE Positions	Part Time Hours
Jacksonville Sheriffs Office	Florida Department of Law Enforcement	JAG - Public Safety Analyst Project	Funding for training, travel, equipment, and one crime analyst position. Maintaining this project will assist JSO with information sharing on cross-jurisdictional criminal activity and intelligence to all jurisdictions located within Duval County.	\$200,000	\$0	\$0	1	0
Jacksonville Sheriffs Office	Florida Department of Law Enforcement	Prison Rape Elimination Act	Program provides funding for training, supplies, and equipment necessary to comply with the Prison Rape Elimination Act.	\$60,000	\$0	\$0	0	0
Jacksonville Sheriffs Office	Florida Department of Law Enforcement	SMART Motorcycle Program	Provides funds for overtime, supplies, and equipment to reduce motorcycle-related crashes and fatalities by providing training on safe motorcycle operation.	\$33,000	\$0	\$0	0	0
Jacksonville Sheriffs Office	Florida Department of Transportation	High Visibility Enforcement Bicycle & Pedestrian Safety Campaign	Fund overtime for officers to conduct bicycle and pedestrian safety deployments in targeted hot-spots to educate and enforce safe pedestrian, bicyclist and driver behaviors.	\$60,000	\$0	\$0	0	0
Jacksonville Sheriffs Office	Florida Office of Attorney General	Victims of Crime Act (VOCA)	Fund victim advocate positions, supplies, training, travel, and equipment to provide services to victims following an act of crime.	\$275,000	\$0	\$0	5	0
Jacksonville Sheriffs Office	SAO - Fourth Judicial Circuit of Florida	Sexual Assault Kit Initiative VIII	Funds one full-time public safety analyst. Original appropriation funding grant period 10/1/21 - 9/30/24. Position authorized through 9/30/24 and listed here for transparency.	\$0	\$0	\$0	1	0
Jacksonville Sheriffs Office	Walmart	Local Grant Program	To purchase supplies and equipment to enhance Homeland Security efforts.	\$15,000	\$0	\$0	0	0
JFRD - Emergency Preparedness	Department of Health & Human Services	EMS County Award	Funding to enhance and improve pre-hospital emergency medical services to the citizens of Duval County.	\$100,000	\$0	\$0	0	0
JFRD - Emergency Preparedness	Department of Homeland Security	Emergency Management Performance Grant (EMPG)	Federal funds awarded through the State's Emergency Management Division to local jurisdictions to prepare for catastrophic events.	\$225,000	\$0	\$225,000	0	0
JFRD - Emergency Preparedness	Department of Homeland Security	State Homeland Security Grant Program (SHSGP): HazMat	Funds to improve the ability of Duval County first responders/receivers to prevent and respond to chemical, biological, radiological, or nuclear incidents.	\$150,000	\$0	\$0	0	0
JFRD - Emergency Preparedness	Department of Homeland Security	State Homeland Security Grant Program (SHSGP): USAR	Funds to improve the ability of Duval County first responders/receivers to prevent and respond to chemical, biological, radiological, or nuclear incidents.	\$145,000	\$0	\$0	0	0
JFRD - Emergency Preparedness	Executive Office of the Governor	Emergency Management and Preparedness & Assistance (EMPA)	Funds created by the Florida Legislature in 1993 to implement necessary improvements in the emergency management programs statewide. These funds benefit preparation for catastrophic events throughout Duval County.	\$135,000	\$0	\$135,000	3	0
JFRD - Emergency Preparedness	FEMA	Regional Catastrophic Preparedness Grant	To build state and local capacity to manage catastrophic incidents by improving and expanding regional collaboration for catastrophic incident preparedness. Funding 2020-179-E. Positions are listed here for transparency	\$0	\$0	\$0	2	0
JFRD - Fire Operations	FEMA	SAFER Grant - FY21	To provide funding directly to fire departments to help them maintain the number of trained, "front line" firefighters available and enhance their ability to comply with NFPA 1710/1720. Funding 2020-623-E positions authorized through 02/19/24. Positions are listed here for transparency.	\$0	\$0	\$0	60	0

				Schedule of Continuation Grants / Programs With No City Match				
City Department/ Division	Grantor	Grant Name	Grant Description	Estimated Grant Award	Total Match Requested	In Kind Contribution	FTE Positions	Part Time Hours
Medical Examiner's Office	Florida Department of Law Enforcement	FDLE Coverdell Forensic Grant	Forensic Science Improvement Grant Program	\$4,000	\$0	\$0	0	0
Military Affairs and Veterans	Department of Economic Opportunity	Defense Infrastructure Grant - Florida Defense Alliance	Funding is utilized along with DOD funding to purchase development easement rights for properties around Duval County Navy bases and airfields. The development rights easements are acquired from willing sellers and secure Duval County Navy bases and airfields from encroachment.	\$500,000	\$0	\$0	0	0
Military Affairs and Veterans	Department of Economic Opportunity	Defense Infrastructure Grant - Florida Defense Support Task Force	Funding is utilized along with DOD funding to purchase development easement rights for properties around Duval County Navy bases and airfields. The development rights easements are acquired from willing sellers and secure Duval County Navy bases and airfields from encroachment.	\$750,000	\$0	\$0	0	0
Military Affairs and Veterans	Department of Economic Opportunity	Defense Reinvestment Grant Program	Military Base and Mission Advocacy - Provide federal advocacy for the growth of the military investment in Duval County. The grant secures a federal advocacy firm that lobbies Congress and the Pentagon for increased investment in Duval County military bases and missions.	\$100,000	\$0	\$0	0	0
Military Affairs and Veterans	Jacksonville Jaguar Foundation	Jacksonville Foundation Veterans Resource and Reintegration Center	Funding for a one-stop Veterans resource and reintegration center. The center is managed by MAV Department and enhances the ability to provide social services, housing assistance, career related services and financial assistance to Veterans and transitioning military.	\$200,000	\$0	\$0	3	0
Military Affairs and Veterans	United States Department of Labor Veterans Education and Training Service	Homeless Veterans Stand Down	Fund a two day resource and career fair that provides services and nutrition for homeless and at-risk Veterans. The event provides, clothing, medical care, dental, mental health, food, haircuts and VA assistance.	\$10,000	\$0	\$0	0	0
Military Affairs and Veterans	United Way Worldwide	United Way Worldwide Veterans Rent and Utilities	Provides rent and utility assistance for Duval County veterans. The city provides case management and up to \$500 in assistance per client for rent and utilities for those facing eviction and/or utility disconnection.	\$20,000	\$0	\$0	0	0
Neighborhoods - Environmental Quality	Dept of Homeland Security	Monitoring Demonstration Study (Air)	Funding for two staff members assigned to this account to perform various air pollution monitoring within Duval County in accordance with requirements outlined by the Department of Homeland Security.	\$297,879	\$0	\$0	2	0
Neighborhoods - Environmental Quality	FL Dept of Environmental Protection	Gas Storage Tank Cleanup	Funding for program management of the cleanup of petroleum contaminated sites within Duval County and surrounding counties. This grant aids in protecting the drinking water sources from petroleum contamination. This program addresses leaking storage tanks and the sites affect every Council district and socioeconomic area. EQD administers contractor cleanup of over 400 contaminated sites.	\$1,661,608	\$0	\$0	22	5,200
Neighborhoods - Environmental Quality	FL Dept of Environmental Protection	Gas Storage Tank Inspection	Funding to perform inspections of covered facilities to ensure compliance with State regulation regarding leak detection, upgrades, tank and distribution replacements and financial responsibility (insurance). Faced with over 25,000 leaking underground storage tanks in the late 1980s, Florida established an Inland Protection Trust Fund to clean up historical spills.	\$421,990	\$0	\$0	8	0

				Schedule of Continuation Grants / Programs With No City Match				
City Department/ Division	Grantor	Grant Name	Grant Description	Estimated Grant Award	Total Match Requested	In Kind Contribution	FTE Positions	Part Time Hours
Neighborhoods - Environmental Quality	U.S. Environmental Protection Agency	Particulate Matter 103 Grant	Funding to operate an ambient air quality monitoring network for particulate matter 2.5 microns or less. Staff in this activity operates standard and continuous monitoring for this pollutant. All data collected at these sites must comply with EPA's Quality Assurance Plan.	\$85,661	\$0	\$0	1	0
Neighborhoods - Mosquito Control	Florida Department of Transportation	Clean it Up - Green it Up	Promotion of Great American Cleanup/Drive It Home-Keep Our Paradise Litter Free Trash Off. Provides funding for cleanup supplies and materials for community and countywide cleanups.	\$15,000	\$0	\$15,000	0	0
Neighborhoods - Mosquito Control	Florida Inland Navigation District	Water Way Cleanup Program	Neighborhood Cleanup Support - Organized volunteer groups cleaning public rights-of-ways or other public areas are eligible for planning assistance and free support materials, such as bags and gloves. Annual Community Cleanups; Adopt-A-Road. Groups make a long-term commitment to perform monthly cleanups on city roadways and Litter Free Events.	\$5,000	\$0	\$300	0	0
Parks, Rec and Community Services	State Department of Elder Affairs/Elder Source	EHEAP	Funding to provide crisis assistance to eligible low-income households with at least one individual aged 60 or older experiencing a heating or cooling emergency. The program allows for payments to utility companies, the purchase of blankets, portable heaters and fans, repairs of existing heating or cooling equipment, and the payment of reconnection fees.	\$157,703	\$0	\$0	1	0
Parks, Rec and Community Svcs: Social Services	Department of HHS	Ending the HIV Epidemic: A Plan for America	Funding to reduce the number of new HIV infections with the use of HIV Medical Mobile Units. Grant Ends Feb 2025	\$1,086,820	\$0	\$0	1	0
Parks, Rec and Community Svcs: Social Services	Department of HHS	Ryan White Part A	Health Resources and Services Administration - HIV/AIDS Programs	\$6,000,000	\$0	\$0	5	832
Parks, Rec and Community Svcs: Social Services	Department of Justice	Jacksonville Safety First	Funding to provide supervised visitation services to protect children affected by domestic violence.	\$550,000	\$0	\$0	0	0
Parks, Rec and Community Svcs: Social Services	Department of Justice	Training and Services to end Violence Against women with Disabilities	Training and Services to End Violence Against Women with Disabilities	\$325,000	\$0	\$0	0	0
Parks, Rec and Community Svcs: Social Services	Department of Justice	Transitional Housing Program	Funding to provide transitional housing and supportive services to victims of Domestic Violence, Sexual Assault, Stalking and Human Trafficking who are homeless due to their victimization.	\$450,000	\$0	\$0	0	0
Parks, Rec and Community Svcs: Social Services	DOJ / Office of the Florida Attorney General	Victims of Crime Act (VOCA)	Information and Referrals for Crime Victims.	\$315,000	\$0	\$75,465	4	0
Public Works - Construction Mgmt AND Neighborhoods - Environmental Quality	Florida Department of Transportation	National Pollutant Discharge Elimination System / MS4 Permit Grant	Grant will provide for Phase 1 Permit Cycle 3 requirements, which includes a Monitoring Plan. The National Pollutant Discharge Elimination system permit requires that FDOT, through the City, to perform stormwater discharge compliance and water quality assessments; total maximum daily load monitoring for nutrient levels in the Lower St. Johns basin, illicit discharge and improper disposal proactive inspections, and other means of monitoring the impairment of waterways.	\$380,034	\$0	\$0	0	0

Schedule of Continuation Grants / Programs With A City Match

FY23 Request for Reserve for Federal Grant Match / Overmatch: \$4,931,400
 Nutrition Services Incentive Program Match / Overmatch: \$3,058,132
 JSO Federal Forfeitures Port Security Grant Program Match / Overmatch: \$133,334
 Reserve for Federal Matching Grants (B1b) Net: \$1,739,934

		Schedule of Continuation Grants / Programs With A City Match							118	\$22,884	13,225
City Department/ Division	Grantor	Grant / Program Name	Grant / Program Description	Estimated Grant Award	Match Requested	Overmatch Requested	Total Match Requested	In Kind Contribution	FTE Positions	Part Time Hours	
Jacksonville Public Library	Division of Library & Information Services	Library Services and Technology Act Grant	Main Library Digital Preservation and Virtual Learning Center / Jax Kids Book Club	\$153,150	\$52,757	\$0	\$52,757	\$0	0	225	
Jacksonville Sheriffs Office	Department of Justice	Community Oriented Policing Services (COPS) Hiring Program	The program intended to reduce crime and advance public safety through community policing by providing direct funding for the hiring of career law enforcement officers.	\$0	\$784,543	\$0	\$784,543	\$0	40	0	
Jacksonville Sheriffs Office	Department of Homeland Security	Port Security Grant Program	To purchase equipment that will improve port-wide maritime security risk management, enhance maritime domain awareness, support maritime security training and exercises, and maintain maritime security mitigation protocols that support port recovery and resiliency capabilities.	\$400,000	\$133,334	\$0	\$133,334	\$0	0	0	
JFRD - Emergency Preparedness	Executive Office of the Governor	Hazard Analysis Agreement	Funding to identify and conduct on-site evaluation of facilities in Duval County that house hazardous materials.	\$15,000	\$15,000	\$45,000	\$60,000	\$0	1	0	
Military Affairs and Veterans	United States Department of Labor Veterans Education and Training Service	Homeless Veterans Reintegration Program	Funding to provide case management, job training, transitional housing assistance and social supports to homeless Veterans. Additionally, the grant provides funding for job training through the Clara White Mission and life skills training and homeless shelter case management through Suizbacher Center and funds the Annual Homeless Veterans Stand-down and Resource fair that provides clothing, medical care, dental, mental health, food, haircuts and VA assistance as well as a career fair.	\$243,000	\$30,000	\$0	\$30,000	\$0	3	1,040	
Neighborhoods - Environmental Quality	Environmental Protection Agency	Air Pollution Control EPA 105	Air Pollution Control EPA 105 program	\$512,000	\$424,275	\$0	\$424,275	\$0	9	4,160	
Parks, Rec and Community Svcs: Senior Services	Corporation for National and Community Services	Retired and Senior Volunteer Program	Funding to encourage and provide opportunities for seniors (age 55+) to be volunteers within the program are trained to read weekly to Duval County Public School pre-k and kindergarten whose families are economically disadvantaged.	\$76,549	\$20,715	\$174,285	\$195,000	\$0	3	1,300	
Parks, Rec and Community Svcs: Senior Services	Corporation of National Community Services	Foster Grandparent Program of Duval County	Volunteer program for seniors 55 and older to tutor and mentor at risk and special needs children.	\$407,031	\$71,350	\$40,000	\$111,350	\$22,884	3	1,300	
Parks, Rec and Community Svcs: Senior Services	State Department of Elder Affairs/Elder Source	Jacksonville Senior Service Program (JSSP)	Funding to provide activities and programs that promote healthy living for citizens of Duval County 60 years of age and over. Grantor requires match funds. Additional funds needed as local match to support the 56 program staff for 19 Centers; 26 transportation buses for services, and other operating cost within the program.	\$1,211,779	\$108,852	\$2,949,280	\$3,058,132	\$0	57	5,200	
Parks, Rec and Community Svcs: Senior Services	State Department of Elder Affairs/Elder Source	RELIEF Project (Respite for Elders Living Everyday Families)	Funding for continued services and expand in-home and group respite services and educational/services seniors, stipends to senior / low-income volunteers, services through faith-based organizations, evening in-home respite services for caregiver/families.	\$108,553	\$10,500	\$7,000	\$17,500	\$0	1	0	
Parks, Rec and Community Svcs: Senior Services	Americorps Seniors	Senior Companion Program	Senior Companion program provides respite care, companion services for low to moderate income seniors. This program provides assistance for seniors aged 60 years and older who have one or more physical, emotional, or mental health limitations and needs assistance to achieve and maintain their high level of independent living.	\$260,000	\$64,509	\$0	\$64,509	\$0	1	0	

Schedule of F.I.N.D Grants And Required City Match

Council Approved Project List On: 2022-035
 Projects will be added to the FY23 CIP if/when grant is awarded

Total Contingency for F.I.N.D Grant Match (B1c): \$2,070,000

Project	Council District	Phase	Florida Inland Navigation District (F.I.N.D)	City *	Project Total
Riverview Park Boat Ramp	8	Construction	\$550,000	\$660,000	\$1,210,000
Liberty Street Marina	7	Design	\$450,000	\$540,000	\$990,000
Pottsborg Creek / Beach Blvd Boat Ramp	4	Design	\$300,000	\$360,000	\$660,000
Mike McCue Boat Ramp Bulkhead	13	Design	\$200,000	\$240,000	\$440,000
Oak Harbor Boat Ramp Bulkhead	13	Design	\$175,000	\$210,000	\$385,000
Thomas Creek Fish Camp Kayak Launch	7	Design	\$50,000	\$60,000	\$110,000
			\$1,725,000	\$2,070,000	\$3,795,000

* COJ costs includes 10% for Public Worlds internal management fees - FIND will not match these costs.

DEBT MANAGEMENT POLICIES AND PLANS

The City of Jacksonville's Debt Management Policy is a broad policy document designed to promote effective and efficient management of the City's debt program, provide a framework for the structuring and monitoring of debt issuances, and demonstrate commitment to long-term financial planning. The policies adopted therein along with the guidance and limitations included in the City's annual Capital Improvement Plan (the "CIP") and Debt Affordability Study (the "Study") are intended to ensure that future elected officials have reasonable flexibility to address emerging issues within a consistently applied framework.

The City is committed to continue the process of establishing appropriate objective guidelines and parameters for debt issuance. Guidelines that are too restrictive will not provide enough debt capacity to finance needed infrastructure. Guidelines that are too lenient may result in excessive debt issuance in the near term, which will reduce future budgetary flexibility by creating an excessive debt service demand on the City's resources.

The Study, as required by City Code Section 110.514, allows for the continual evaluation of the fiscal health and credit quality of the City's debt program and provides an effective management tool for policymakers to control debt issuance. The Study summarizes the City's current debt position, compares the City's current position to relevant industry standards as well as similarly sized and rated cities and counties, and outlines the possible impacts of future debt issues on the City's credit position.

The table below outlines the established debt limits and the debt service ratios for the 2021-2022 fiscal year-end (09/30/22), which are summarized in the most recent Study and monitored by the City to control its debt position. With each ratio, are the City's current position and the target levels for the City to measure progress in strengthening its credit standing.

Measure	FYE22	Target	Maximum	Minimum	Direction
Overall Net Debt as % of Full Market Value	1.71%	2.5%	3.5%	N/A	Lower is better
GSD Debt Service as % of GSD Revenues	7.70%	11.5%	13.0%	N/A	Lower is better
Unassigned GF Balance as % of GSD Revenues (incl. Emergency Reserves) ¹	23.07%	14.0%	N/A	10.0%	Higher is better
Unassigned GF Balance as % of GSD Revenues (excl. Emergency Reserves) ¹	18.15%	10.0%	N/A	5.0%	Higher is better
Ten Year Principal Paydown – All City Debt	75.20%	50.0%	N/A	30.0%	Higher is better
Ten Year Principal Paydown – GSD Debt	57.98%	50.0%	N/A	30.0%	Higher is better
Debt Per Capita	\$2,074	\$2,600	\$3,150	N/A	Lower is better

¹Since reserve balances will not be known until FY End, the FY21 values are provided for these measures

In order to fund its capital needs, the City expects to issue additional bonds for capital projects during the planning period. With the development of the City’s operating budget, CIP, and 5-year financial plan, the City should have a better idea of its plan for capital funding. The table below reflects issuances and retirements for this period. From the Study, projected issuances will exceed retirements by a net amount of approximately \$845 million over the five year period ending 2027. Consequently, the amount of debt is expected to increase from \$2.07 billion in fiscal year 2022 to \$2.91 billion through fiscal year 2027.

Projected Change in Debt Outstanding						
FISCAL YEAR END	2022	2023	2024	2025	2026	2027
Outstanding Debt, Beginning		2,068,797	2,487,962	2,747,369	2,908,911	2,974,486
Already Authorized - Prior CIP		331,266	165,633	99,380	66,253	-
Borrowing for Proposed Authorizations (a)		228,098	305,978	276,962	224,270	168,756
Debt Pay down		(140,199)	(212,204)	(214,800)	(224,948)	(229,348)
Outstanding Debt, Ending	2,068,797	2,487,962	2,747,369	2,908,911	2,974,486	2,913,894

(a) Source 2022-505-E Council adopted 2023-2027 CIP

The City of Jacksonville borrows funds based on cash flow and not total authorized, therefore the table above assumes the capital improvement plan borrowing authorized in a particular fiscal year will be borrowed over the course of four years; 50% year 1, 25% year 2, 15% year 3 and 10% in year 4.

It should be noted that as capital improvement needs vary from year to year and as the Council amends the capital improvement plan, it is possible that the amount of debt forecasted above to be outstanding through fiscal year 2027 may be reduced or possibly increased.

ANNUAL CONTINUING DISCLOSURE SUPPLEMENT

The annual continuing disclosure supplement is for the fiscal year ending September 30,2021 which is the most recently closed fiscal year. The annual continuing disclosure supplement was filed by the City to provide an overview of the City's borrowing programs, as well as to provide certain financial and operating information required pursuant to the City's continuing disclosure obligations related to its various borrowing programs. In addition, this supplement includes a description of the pledge and a listing of the outstanding debt for each program.

I: Special Revenue (Covenant) Pledge

The City's "Covenant Revenues" are defined as those revenues of the City that are deposited to the credit of the City's General Fund derived from any source whatsoever that are legally available for the payment of the obligations of the City under the Special Revenue (Covenant) Bond Ordinance, inclusive of operating transfers from other funds into the General Fund, but exclusive of revenues derived from ad valorem taxation.

The table below summarizes the outstanding bonds issued under the City's covenant program.

Special Revenue (Covenant) Bonds

Bonds Outstanding

(in thousands)

	Issue Date	Issued	9/30/2021 Outstanding	10/1/2021 Repayment	10/1/2021 Outstanding
Series 2009C-2	12/15/2009	37,310	5,525	(5,525)	-
Series 2010B	9/16/2010	100,205	-	-	-
Series 2010C-1	12/21/2010	27,205	-	-	-
Series 2011A	6/10/2011	108,880	3,775	(3,775)	-
Series 2011B	6/17/2011	86,600	-	-	-
Series 2012C	12/13/2012	183,980	105,275	(8,945)	96,330
Series 2012D	12/13/2012	11,840	3,560	(1,130)	2,430
Series 2012E	12/13/2012	34,340	-	-	-
Series 2013A	9/16/2013	54,035	48,290	(980)	47,310
Series 2013B	9/16/2013	35,145	10,245	(3,675)	6,570
Series 2013C	9/16/2013	31,565	31,565	-	31,565
Series 2014	11/19/2014	100,160	95,230	(4,920)	90,310
Series 2016A	9/15/2016	92,215	77,790	(6,465)	71,325
Series 2016B	9/15/2016	58,645	56,485	(2,260)	54,225
Series 2017A	9/20/2017	112,865	100,070	(1,785)	98,285
Series 2017B	9/20/2017	31,455	31,455	-	31,455
Series 2018	9/18/2018	72,540	55,835	(9,030)	46,805
Series 2019A	9/25/2019	151,625	144,725	(7,385)	137,340
Series 2019B	9/25/2019	45,535	45,535	-	45,535
Series 2020A	9/16/2020	123,630	123,630	(9,730)	113,900
Series 2020B	9/16/2020	15,670	15,670	-	15,670
Series 2020C	9/16/2020	105,485	105,485	(2,250)	103,235
Series 2021A	9/22/2021	97,900	97,900	-	97,900
		\$ 1,718,830	\$ 1,158,045	\$ (67,855)	\$ 1,090,190

Special Revenue Bonds issued in the covenant program are repaid from Covenant Revenues, which include certain revenues that are also pledged to repay bonds issued under the City's other bond programs (together, the City's "Non-Self-Sufficient Debt"). Bond programs that constitute Non-Self-Sufficient Debt are the Excise Taxes Revenue Bonds, the Local Government Sales Tax Revenue Bonds, the Capital Improvement Revenue Bonds, the Capital Projects Revenue Bonds, Commercial Paper Notes, and Commercial Lines of Credit.

Annual Financial Information and Operating Data

Special Revenue (Covenant) Pledge

The continuing disclosure undertakings with respect to the City's Special Revenue (Covenant) Bonds require the City to annually report certain agreed upon financial information and operating data. One of the required disclosures, the Anti-Dilution Test Limitation, establishes limits on debt service for bonds issued under the covenant program similar to the way an additional bonds test limits how much debt can be issued for specific revenue pledges.

The Calculation of Covenant Revenues and Anti-Dilution Test Limitation for each of the previous five fiscal years follow:

Calculation of Covenant Revenues and Anti-Dilution Test

(in thousands)

Covenant Revenues	2017		2018		2019		2020		2021	
Total General Fund Revenues	\$	1,106,522	\$	1,155,959	\$	1,246,653	\$	1,278,173	\$	1,352,195
Less: Property Tax Revenues		(565,740)		(603,910)		(649,040)		(699,218)		(743,058)
Total Covenant Revenues	<u>\$</u>	<u>540,782</u>	<u>\$</u>	<u>552,049</u>	<u>\$</u>	<u>597,613</u>	<u>\$</u>	<u>578,955</u>	<u>\$</u>	<u>609,137</u>
35% Limitation ⁽¹⁾	\$	189,274	\$	193,217	\$	209,165	\$	202,634	\$	213,198
45% Limitation ⁽²⁾		243,352		248,422		268,926		260,530		274,112
Maximum Annual Debt Service ⁽³⁾		146,360		148,262		151,042		152,159		145,247
% of Limit ⁽⁴⁾		77.3%		76.7%		72.2%		75.1%		68.1%

Note: Revenues are audited through 2020. Revenues and Debt Service are reported on an accrued basis.

⁽¹⁾ The percentage is 35% of the available Covenant Revenues if the year in which the Maximum Annual Debt Service on Non-Self Sufficient Debt occurs is less than six years from the date of calculation.

⁽²⁾ The percentage is 45% of the available Covenant Revenues if the year in which the Maximum Annual Debt Service on Non-Self Sufficient Debt occurs is more than six years from the date of calculation.

⁽³⁾ Maximum Annual Debt Service on all Outstanding Non-Self Sufficient Debt. Debt service for the long term fixing out of Commercial Paper issued for interim financing is calculated based on the assumed Certified Rate.

⁽⁴⁾ The 35% limit applies because the estimated Maximum Annual Debt Service occurs within 6 years.

An Amendatory Ordinance to the Special Revenue Bond Ordinance became effective during FY 2016 which provides for a new Anti-Dilution Test. The new test calculates Maximum Annual Debt Service coverage of Non-Self Sufficient Debt, with the limitation that no new Non-Self Sufficient Debt may be issued unless the total amount of Covenant Revenues, plus any applicable Supplemental Revenues, is equal to or greater than 2.00 times. The Amendatory Ordinance also defined the "Supplemental Revenues" and revised the definition of "Certified Interest Rate." Below is the new Anti-Dilution Test, as contemplated by the Amendatory Ordinance:

**Calculation of the Estimated Anti-Dilution Test Limitation
as Contemplated by Amendatory Ordinance**

(in thousands)

Covenant & Supplemental Revenues	2020	2021
Total General Fund Revenues	\$ 1,278,173	\$ 1,352,195
Less: Property Tax Revenues	(699,218)	(743,058)
Total Covenant Revenues	\$ 578,955	\$ 609,137
Supplemental Revenues ⁽¹⁾	23,968	11,315
Total Covenant Revenues and Supplemental Revenues	\$ 602,923	\$ 620,452
Maximum Annual Debt Service ⁽²⁾	\$ 146,773	\$ 133,212
Coverage ⁽³⁾	4.11x	4.66x

Note: Revenues are audited through 2020. Revenues and Debt Service are reported on an accrued basis.

⁽¹⁾ The Supplemental Revenues shown above consist of the Infrastructure Sales Tax revenues remaining after payment of debt service on the Senior BJP Obligations that are available for and pledged to the payment of debt service on the Special Revenue (BJP) Bonds.

⁽²⁾ Maximum Annual Debt Service on all Outstanding Non-Self Sufficient Debt calculated as shown in "CALCULATION OF COVENANT REVENUES AND ANTI-DILUTION TEST"; provided, however that debt service calculations made with respect to Variable Rate Debt and Designated Maturity Debt are based on the amended definition of "Certified Interest Rate."

⁽³⁾ As amended by the Amendatory Ordinance, the Special Revenue Bond Ordinance would prohibit the City from issuing any Non-Self Sufficient Debt unless the total amount of Covenant Revenues plus any applicable Supplemental Revenues is at least 2.00 times the Maximum Annual Debt Service on all Outstanding and proposed Non-Self Sufficient Debt.

The Maximum Annual Debt Service used in the anti-dilution calculations above includes debt service for all Non-Self-Sufficient Debt. The following table lists all of the City's Non-Self-Sufficient Debt outstanding as of the 2021 fiscal year end:

City of Jacksonville, FL Non Self-Sufficient Debt

Non-Self Sufficient Debt:	FYE 9/30/21 Outstanding
Special Obligation Bonds Payable:	
Capital Improvement Refunding Revenue Bonds, Series 2012	\$ 75,750,000
Special Revenue Bonds, Series 2009C-2	1,495,000
Special Revenue Bonds, Series 2011A	1,865,000
Special Revenue Refunding Bonds, Series 2012C	105,275,000
Special Revenue Refunding Bonds, Series 2012D	3,560,000
Special Revenue and Refunding Bonds, Series 2013A	27,175,000
Special Revenue and Refunding Bonds, Series 2014	61,310,000
Special Revenue and Refunding Bonds, Series 2016A	44,108,221
Special Revenue Refunding Bonds, Series 2017A	30,885,000
Special Revenue and Refunding Bonds, Series 2019A	96,075,000
Special Revenue and Refunding Bonds, Series 2020A	639,295
Taxable Special Revenue and Refunding Bonds, Series 2020C	66,765,230
Special Revenue Bonds, Series 2021A	10,230,000
Total Special Obligation	\$ 525,132,746
Bonds & Notes Payable from Internal Service Operations	
Special Revenue Bonds, Series 2009C-2	4,030,000
Special Revenue Bonds, Series 2011A	1,910,000
Special Revenue and Refunding Bonds, Series 2013A	21,115,000
Special Revenue and Refunding Bonds, Taxable Series 2013B	10,245,000
Special Revenue and Refunding Bonds, Series 2014	33,920,000
Special Revenue and Refunding Bonds, Series 2016A	33,681,779
Special Revenue Refunding Bonds, Series 2017A	69,185,000
Special Revenue Bonds, Series 2018	55,835,000
Special Revenue and Refunding Bonds, Series 2019A	48,650,000
Special Revenue and Refunding Bonds, Series 2020A	122,990,705
Taxable Special Revenue and Refunding Bonds, Series 2020C	38,719,770
Special Revenue Bonds, Series 2021A	87,670,000
Commercial Paper Notes	32,300,000
Total Bonds & Notes Payable from Internal Service Operations	\$ 560,252,254
Special Revenue (Covenant) Bonds Supported by BJP Revenues ¹:	
Special Revenue and Refunding Bonds, Series 2013C	31,565,000
Special Revenue and Refunding Bonds, Series 2016B	56,485,000
Special Revenue Refunding Bonds, Series 2017B	31,455,000
Special Revenue Refunding Bonds, Series 2019B	45,535,000
Special Revenue Refunding Bonds, Series 2020B	15,670,000
Total Special Revenue (Covenant) Bonds Supported by BJP Revenues	\$ 180,710,000
TOTAL NON-SELF SUFFICIENT DEBT	\$ 1,266,095,000

¹ These Special Revenue Bonds are supported by BJP Revenues, to the extent available, in addition to Covenant Revenues.

The General Fund Schedule of Revenues and Expenditures for the previous five fiscal years follows (in thousands):

City of Jacksonville, FL
General Fund Schedule of Revenues & Expenditures
Fiscal Years 2017 through 2021
(in thousands)

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Revenue:					
Property taxes	\$ 565,740	\$603,910	\$649,040	\$699,218	\$743,058
Utility service taxes	120,692	91,308	124,130	124,789	123,685
Licenses, permits and fees	42,770	43,684	44,769	41,295	41,781
Intergovernmental	166,362	169,382	185,092	183,073	206,680
Charges for services	61,260	68,576	71,903	68,418	81,405
Fines and forfeitures	1,968	2,060	2,304	1,894	2,802
JEA Contribution	115,823	116,620	117,476	118,824	120,012
Interest	4,199	1,539	23,202	17,113	5,513
Other	27,708	58,880	28,737	23,549	27,018
Total Revenue	\$ 1,106,522	\$ 1,155,959	\$ 1,246,653	\$ 1,278,173	\$ 1,351,954
Expenditures & Encumbrances:					
City Council	\$ 9,729	\$9,739	\$10,923	\$12,825	\$11,760
Clerk of the Courts	3,811	4,290	4,671	4,893	5,365
Courts	4,164	4,201	3,666	4,415	5,450
Downtown Investment Authority	1,205	2,072	1,983	1,046	916
Employee Services	6,802	6,738	10,883	10,480	6,966
Office of Ethics	310	322	379	402	423
Finance	11,153	12,178	11,671	13,180	20,167
Fire/Rescue	226,364	214,079	234,354	264,231	287,485
General Counsel	943	806	5,715	91	133
Health Administrator	1,020	1,123	1,016	1,142	1,115
Inspector General	858	901	891	1,159	1,247
Intra-Governmental Service	362	10	-	-	-
Kids Hope Alliance	1,668	236	-	-	-
Jacksonville Human Rights Commission	621	760	935	755	751
Mayor	4,254	3,807	4,235	4,310	4,590
Mayor's Boards and Commissions	530	440	479	503	486
Medical Examiner	3,974	4,495	5,069	5,282	5,457
Military Affairs, Vet & Disabled Svcs	1,168	1,187	1,274	1,298	1,427
Neighborhoods	18,433	20,084	20,722	20,650	22,378
Office of Economic Development	1,670	2,982	1,893	1,868	3,318
Parks & Recreation	39,127	40,711	42,842	41,778	43,841
Planning and Development	4,494	4,149	4,251	3,794	4,049
Property Appraiser	10,301	9,916	10,309	10,642	11,156
Public Defender	1,910	2,146	2,212	2,469	2,472
Public Libraries	31,691	32,362	34,544	33,670	35,244
Public Works	42,282	42,287	45,556	46,312	49,961
Regulatory Compliance	-	-	-	-	-
Sheriff	420,751	405,854	439,904	472,363	484,725
Special Services	-	-	-	-	-
Sports & Entertainment	4,097	4,216	4,051	8,073	5,011
State Attorney	1,655	1,735	1,747	2,008	2,286
Supervisor of Elections	5,598	5,153	7,932	7,885	7,540
Tax Collector	16,283	16,333	17,175	20,653	19,913
Contribution to Shands-Jacksonville	26,276	26,265	26,276	34,276	29,472
Jacksonville Misc. Citywide Activities	88,753	81,613	94,582	168,735	109,003
Total Expenditures & Encumbrances	\$ 992,257	\$963,190	\$ 1,052,140	\$ 1,201,188	\$ 1,184,107
Excess of Revenue					
Over (Under) Expenditures	\$ 114,265	\$ 192,769	\$ 194,513	\$ 76,985	\$ 167,847
Other Financing Sources (Uses):					
Transfers In	\$ 11,657	\$20,127	\$9,544	\$19,051	\$12,309
Transfers Out	(123,382)	(162,113)	(154,681)	(146,444)	(136,499)
Long Term Debt Issued	-	4,950	740	72,700	-
Total Other Financing Sources (Uses)	\$ (111,725)	\$ (137,036)	\$ (144,397)	\$ (54,693)	\$ (124,190)
Excess (Deficiency) of Revenue					
Over (Under) Expenditures	\$ 2,540	\$ 55,733	\$ 50,116	\$ 22,292	\$ 43,657

Note: Due to reorganizations, certain administrative functions are summarized under different line items from previous years.

II: Excise Taxes Revenue Pledge

The City's Excise Taxes Revenue Bonds are payable solely from and secured by a lien upon and pledge of the proceeds of the Utilities Services Taxes, Fuel Oil Tax and the Occupational License Taxes imposed, collected, and received by the City. Such Utilities Services Taxes, Fuel Oil Tax and Occupational License Taxes are collectively referred to as the "Excise Taxes."

As of 10/1/19, all of the City's Excise Tax Revenue Bonds have been paid off, leaving no principal balance outstanding.

Annual Financial Information and Operating Data

Excise Taxes Revenue Pledge

The continuing disclosure undertakings with respect to the City's Excise Taxes Revenue Bonds require the City to annually report certain agreed upon financial information and operating data. The following presents a summary of the collection of the Utilities Services Taxes, Fuel Oil Tax and the Occupational License Taxes which comprise the "Excise Taxes" and Pledged Revenues coverage and maximum annual debt service coverage for each of the previous five fiscal years:

City of Jacksonville, FL					
Excise Tax Revenue Pledge					
Revenues & Debt Service Coverage					
<i>(in thousands)</i>					
	2017	2018	2019	2020	2021
Utility Services Tax:					
JEA Electric	\$ 71,979	\$ 73,833	\$ 75,913	\$ 76,618	\$ 76,078
JEA Water	14,688	14,316	14,946	15,370	15,100
Telecommunications	26,376	27,057	25,739	25,592	25,001
Peoples Gas	533	613	648	584	738
Miscellaneous	2,441	2,521	2,320	2,093	2,351
Total Utility Services Tax Revenue	\$ 116,017	\$ 118,340	\$ 119,566	\$ 120,257	\$ 119,268
Fuel Oil Tax	20	25	22	16	6
Occupational License Taxes	7,081	7,091	7,320	7,122	6,993
Total Excise Taxes Pledged Revenues	\$ 123,118	\$ 125,456	\$ 126,908	\$ 127,395	\$ 126,267
Maximum Annual Debt Service	\$ 8,367	\$ 8,367	\$ 5,554	\$ 5,554	\$ 0
Pledged Revenue Coverage	14.71 x	14.99 x	22.85 x	22.94 x	N/A

III: Local Government Sales Tax Revenue Pledge

The City's Local Government Sales Tax Revenue Bonds are payable from the Local Government Half-Cent Sales Tax distributed to the City from the Local Government Half-Cent Sales Tax Clearing Trust Fund as described in Part VI, Chapter 218, Florida Statutes.

As of 10/1/18, all of the City's Local Government Sales Tax Revenue Bonds have been paid off, leaving no principal balance outstanding.

Annual Financial Information and Operating Data

Local Government Sales Tax Revenue Pledge

The continuing disclosure undertakings with respect to the City's Local Government Sales Tax Revenue Bonds require the City to annually report certain agreed upon financial information and operating data. The schedule of Actual Half-Cent Sales Tax Distributions and Combined Debt Service Coverage follows:

City of Jacksonville, FL
Local Government Half-Cent Sales Tax
Distributions & Debt Service Coverage
(in thousands)

Fiscal Year	Distribution to City	% Change Prior Year	Annual Debt Service¹	Pledged Revenue Coverage	Maximum Annual Debt Service(MADS)¹	MADS Coverage
2017	93,674	4.18%	7,857	11.92 x	7,924	11.82 x
2018	99,223	5.92%	7,868	12.61 x	7,924	12.52 x
2019	101,987	2.79%	7,727	13.20 x	7,727	13.20 x
2020	98,147	-3.76%	-	N/A*	-	N/A*
2021	114,890	17.06%	-	N/A*	-	N/A*

Note: Debt Service is presented on an accrual basis.

¹ Maximum Annual Debt Service and Annual Debt Service are computed inclusive of a reduction for investment earnings. For the purpose of this computation, historical interest is reported net of actual interest earned, however, interest on future debt is reduced for investment earnings based upon an assumed rate of 1.25% per year for the Debt Service Reserve Account and 0.25% for the Debt Service Account.

*All remaining LGST debt was retired on October 1, 2018. As a result, there will not be any pledged revenue or MADS coverage ratios as of the end of that fiscal year, unless new issuances under this pledge were to occur in the future

The Local Government Half-Cent Sales Tax Distribution Factor for the fiscal year ending September 30, 2021, follows:

Municipality	Local Government Half-Cent Sales Tax Distribution Factor
Consolidated City of Jacksonville	95.47%
Jacksonville Beach	2.31%
Atlantic Beach	1.37%
Neptune Beach	0.71%
Town of Baldwin	0.14%

Source: State of Florida, Department of Revenue

The Direct Debt Statement for the fiscal year ending September 30, 2021, follows:

City of Jacksonville, FL
Direct Debt Statement
Fiscal Year Ending September 30, 2021

Direct Debt:	Non Self-Supporting Revenue Bonds	Self-Supporting Revenue Bonds
Capital Improvement Refunding Revenue Bonds, Series 2012	\$ 75,750,000	
Commercial Paper Notes	32,300,000	
Special Revenue Bonds, Series 2009C-2	5,525,000	
Special Revenue Bonds, Series 2011A	3,775,000	
Special Revenue Refunding Bonds, Series 2012C	105,275,000	
Special Revenue Refunding Bonds, Series 2012D	3,560,000	
Special Revenue and Refunding Bonds, Series 2013A	48,290,000	
Special Revenue and Refunding Bonds, Taxable Series 2013B	10,245,000	
Special Revenue Refunding Bonds, Series 2013C	31,565,000	
Special Revenue Refunding Bonds, Series 2014	95,230,000	
Special Revenue Refunding Bonds, Series 2016A	77,790,000	
Special Revenue Refunding Bonds, Series 2016B	56,485,000	
Special Revenue Refunding Bonds, Series 2017A	100,070,000	
Special Revenue Refunding Bonds, Series 2017B	31,455,000	
Special Revenue Bonds, Series 2018	55,835,000	
Special Revenue and Refunding Bonds, Taxable Series 2019A	144,725,000	
Special Revenue Refunding Bonds, Series 2019B	45,535,000	
Special Revenue and Refunding Bonds, Series 2020A	123,630,000	
Special Revenue Refunding Bonds, Series 2020B	15,670,000	
Taxable Special Revenue and Refunding Bonds, Series 2020C	105,485,000	
Special Revenue Bonds, Series 2021A	97,900,000	
Better Jacksonville Sales Tax Revenue Refunding Bonds, Series 2012		184,060,000
Better Jacksonville Sales Tax Revenue Refunding Bonds, Series 2012A		114,890,000
Better Jacksonville Sales Tax Revenue Refunding Bonds, Series 2016		58,545,000
Better Jacksonville Sales Tax Revenue Refunding Bonds, Series 2021		16,530,000
State Infrastructure Bank Loan #1		6,417,195
State Infrastructure Bank Loan #2		285,243
Transportation Revenue Refunding Bonds, Series 2012A		2,155,000
Transportation Revenue Refunding Bonds, Series 2012B		18,585,000
Transportation Revenue Refunding Bonds, Series 2015		181,395,000
Transportation Revenue Refunding Bonds, Series 2018		34,980,000
Taxable Transportation Revenue Refunding Bonds, Series 2020		155,040,000
DCSB Certificate of Participation, Series 2005-QZAB	1,015,000	
DCSB Certificate of Participation, Series 2009B-QSCB	7,725,000	
DCSB Certificate of Participation, Series 2010A-QSCB	33,074,000	
DCSB Certificate of Participation, Series 2012-QZAB	29,000,000	
DCSB Certificate of Participation, Series 2013A	13,125,000	
DCSB Certificate of Participation, Series 2014A Refunding	29,486,422	
DCSB Certificate of Participation, Series 2014B-QZAB	50,000,000	
DCSB Certificate of Participation, Series 2015B Refunding	114,500,000	
DCSB Certificate of Participation, Series 2016A Refunding	44,655,000	
DCSB Certificate of Participation, Series 2017A Refunding	27,398,000	
Total Direct Debt	\$ 1,616,073,422	\$ 772,882,438

Note: This statement includes debt issued by the Duval County School Board (DCSB), but the City is not legally responsible for school board debt. DCSB debt is as of June 30, 2021. The above schedule does not include debt for the following entities: Jacksonville Electric Authority (JEA), Jacksonville Transportation Authority (JTA), Jacksonville Housing Finance Authority (JHFA), Jacksonville Health Facilities Authority, or Jacksonville Port Authority (JPA).

For required financial information pertaining to the Jacksonville Electric Authority (JEA), please see JEA's Annual Comprehensive Financial Report (ACFR). The JEA ACFR can be accessed electronically on the JEA issuer homepage found on the Municipal Securities Rulemaking Board's Electronic Municipal Marketplace Access system (<http://emma.msrb.org>).

IV: Capital Improvement Revenue Pledge

The City’s Capital Improvement Revenue Bonds are payable from the following “Pledged Revenues”:

- (i) Convention Development Tax Revenues, which are authorized by Section 212.0305, Florida Statutes. The Tax is levied at 2% of transient rental accommodations including hotels, motels, mobile home parks, recreational vehicle parks, and condominiums;
- (ii) Franchise Fee Revenues, which were originally authorized by Ordinance 93- 977-1392. Subsequent legislation replaced portions of the original franchise fees with a portion of the local option tax on communications services;
- (iii) Professional Sports Facility Tourist Development Tax Revenues, which are authorized by Section 125.0104(3)(1), Florida Statutes, permitting the imposition of a 1% tax on transient rentals to be used only for debt service on bonds used to construct or renovate a professional sports franchise facility; and
- (iv) Professional Sports Facility Sales Tax Rebate Revenues, which are authorized by Section 212.20, Florida Statutes, providing for certain amounts to be distributed to certified applicants for the attracting or retaining of a professional sports facility franchise. This distribution will terminate in May 2024.

Capital Improvement Revenue Bonds

Bonds Outstanding

(in thousands)

Bond Series	Issue Date	Issued	9/30/2021 Outstanding	10/1/2021 Repayment	10/1/2021 Outstanding
Series 2012	12/13/2012	\$ 118,005	\$ 75,750	\$ (6,445)	\$ 69,305

Annual Financial Information and Operating Data

Capital Improvement Revenue Pledge

The continuing disclosure undertakings with respect to the City's Capital Improvement Revenue Bonds requires the City to annually report certain agreed upon financial information and operating data. The Pledged Revenue Collections and Debt Service Coverage for the previous five fiscal years follow:

City of Jacksonville, FL
Capital Improvement Revenue Pledge
Revenues & Net Debt Service Coverage
(in thousands)

	2017	2018	2019	2020	2021
Peoples Gas Franchise Fee	\$ 1,345	\$ 1,447	\$ 1,434	\$ 1,302	\$ 1,567
Other Franchise Fees	11	12	12	10	12
Total Franchise Fees	<u>\$ 1,356</u>	<u>\$ 1,459</u>	<u>\$ 1,446</u>	<u>\$ 1,312</u>	<u>\$ 1,579</u>
Pledged Discretionary Communications Services Tax	\$ 4,655	\$ 4,775	\$ 4,542	\$ 4,516	\$ 4,412
Convention Center Development Tax	7,254	7,981	7,993	5,831	6,808
Sports Facility Sales Tax Rebate	2,000	2,000	2,000	1,833	1,667
Professional Sports Facility Tourist Tax	7,790	8,569	8,598	6,304	7,569
Total Pledged Revenue	<u><u>\$ 23,055</u></u>	<u><u>\$ 24,784</u></u>	<u><u>\$ 24,579</u></u>	<u><u>\$ 19,796</u></u>	<u><u>\$ 22,035</u></u>
Annual Debt Service ⁽¹⁾	\$ 10,093	\$ 10,108	\$ 10,270	\$ 10,096	\$ 10,094
Pledged Revenue Coverage	2.28x	2.45x	2.39x	1.96x	2.18x
Maximum Annual Debt Service ⁽¹⁾	\$ 10,139	\$ 10,139	\$ 10,139	\$ 10,095	\$ 10,098
Pledged Revenue Coverage	2.27x	2.44x	2.42x	1.96x	2.18x

¹ Maximum Annual Debt Service and Annual Debt Service are computed inclusive of a reduction for investment earnings. For the purpose of this computation, the reduction for investment earnings were based upon an assumed rate of 1.25% per year for the Debt Service Reserve Account and 0.25% for the Debt Service Account.

V. Transportation Sales Tax Revenue Pledge

The City's Transportation Sales Tax Revenue Bonds are payable from the following "Pledged Revenues":

- (i) the Discretionary Sales Surtax authorized by Section 212.055(1), Florida Statutes. The surtax does not apply to that portion of sales that exceeds \$5,000 of any tangible personal property or on communications services.
- (ii) the Gas Tax authorized under the Florida Constitution and implemented by Sections 206.41 and 206.47, Florida Statutes. The use of the Gas Tax is limited to acquisition, construction, and maintenance of roads.

The City's levy of the Transportation Sales Tax at a rate of 0.5% was approved by voter referendum in March 1988, effective January 1, 1989, with no stated expiration date.

Transportation Sales Tax Revenue Bonds

Bonds Outstanding

(in thousands)

	Issue Date	Issued	9/30/2021 Outstanding	10/1/2021 Repayment	10/1/2021 Outstanding
Series 2012A	3/29/2012	151,660	2,155	-	2,155
Series 2012B	3/29/2012	57,730	18,585	(10,115)	8,470
Series 2015	12/15/2015	197,295	181,395	(430)	180,965
Series 2018	10/10/2018	53,180	34,980	(7,260)	27,720
Series 2020	10/29/2020	155,040	155,040	(5,330)	149,710
		\$ 614,905	\$ 392,155	\$ (23,135)	\$ 369,020

Annual Financial Information and Operating Data

Transportation Sales Tax Revenue Pledge

The continuing disclosure undertakings with respect to the City's Transportation Sales Tax Revenue Bonds require the City to annually report certain agreed upon financial information and operating data.

The following table is included solely in order to comply with the City's continuing disclosure obligations; however, the information in this table involves projected revenue collection and debt service coverage data which is dependent upon several assumptions (see footnotes below) which may or may not reflect actual future results.

City of Jacksonville, FL
Transportation Sales Tax & Gas Tax
 Revenues & Net Debt Service Coverage

Period Ending October 1	Transportation Sales Tax Distribution to City ¹	Gas Tax Distribution to City ²	Total Pledge Revenues	Parity Bonds Debt Service ³	Earnings on Sinking Funds ⁴	Combined Net Debt Service	Net Debt Service Coverage
2021	107,204,059	8,546,821	115,750,880	35,195,342	283,456	34,911,885	3.32x
2022	107,204,059	8,546,821	115,750,880	36,333,486	285,346	36,048,140	3.21x
2023	107,204,059	8,546,821	115,750,880	37,848,414	287,855	37,560,559	3.08x
2024	107,204,059	8,546,821	115,750,880	38,650,689	289,272	38,361,416	3.02x
2025	107,204,059	8,546,821	115,750,880	39,072,589	290,317	38,782,272	2.98x
2026	107,204,059	8,546,821	115,750,880	39,072,239	290,870	38,781,369	2.98x
2027	107,204,059	8,546,821	115,750,880	39,075,654	291,482	38,784,172	2.98x
2028	107,204,059	8,546,821	115,750,880	39,074,744	292,125	38,782,619	2.98x
2029	107,204,059	8,546,821	115,750,880	39,070,724	292,813	38,777,911	2.98x
2030	107,204,059	8,546,821	115,750,880	39,075,504	293,563	38,781,941	2.98x
2031	107,204,059	8,546,821	115,750,880	39,071,214	294,113	38,777,101	2.99x
2032	107,204,059	8,546,821	115,750,880	22,041,181	273,407	21,767,774	5.32x
2033	107,204,059	8,546,821	115,750,880	7,679,356	255,865	7,423,491	15.59x
2034	107,204,059	8,546,821	115,750,880	7,677,944	255,996	7,421,948	15.60x
2035	107,204,059	8,546,821	115,750,880	7,679,706	256,134	7,423,572	15.59x
2036	107,204,059	8,546,821	115,750,880	7,680,650	256,282	7,424,368	15.59x
2037	107,204,059	8,546,821	115,750,880	7,679,700	256,437	7,423,263	15.59x

¹ The City's projected Gross Transportation Sales Tax revenues are based on the City's collection of Gross Transportation Sales Tax revenues for the twelve-month period ended September 30, 2021 and assume that the Gross Transportation Sales Tax collections will equal that amount and will remain constant through the Bond Year ending October 1, 2037.

² The City's projected Gross Gas Tax revenues are based on the City's collection of Gross Gas Tax revenues for the twelve-month period ended September 30, 2021 and assume that the Gross Gas Tax collections will equal that amount and will remain constant through the Bond Year ending October 1, 2037.

³ Includes actual debt service on City's 2012A Bonds, 2012B Bonds, 2015 Bonds, 2018 Bonds, and 2020 Bonds.

⁴ Assumes investment earnings on funds in Debt Service Reserve Accounts at 1.25% per annum and on funds in the Debt Service Account at 0.25% per annum.

The schedule of Collection and Distribution of Transportation Sales Tax and Gross Gas Tax with Parity Debt Service Coverage follows:

City of Jacksonville, FL
Transportation Sales Tax & Gross Gas Tax
Revenues & Net Debt Service Coverage
(in thousands)

	2017	2018	2019	2020	2021
Gross Transportation Sales Tax Collections	\$ 86,872	\$ 92,373	\$ 95,805	\$ 93,742	\$ 107,204
Distribution of Gross Gas Tax	\$ 9,084	\$ 9,390	\$ 9,204	\$ 8,829	\$ 8,547
Total Pledged Revenues	<u>\$ 95,956</u>	<u>\$ 101,762</u>	<u>\$ 105,009</u>	<u>\$ 102,571</u>	<u>\$ 115,751</u>
Debt Service on Bonds:					
Series 2008B	9,751	9,989	1,050	-	-
Series 2012A	7,469	7,469	7,469	7,469	86
Series 2012B	5,591	7,557	7,606	7,628	11,044
Series 2015	7,780	7,778	7,781	7,778	7,780
Series 2018	-	-	11,334	11,588	9,009
Series 2020	-	-	-	-	7,276
Net Swap Interest	2,039	1,917	994	-	-
Less Earnings on Debt Service Accounts	(762)	(677)	(864)	(32)	(37)
Aggregate Parity Debt Service, Net	<u>\$ 31,868</u>	<u>\$ 34,034</u>	<u>\$ 35,369</u>	<u>\$ 34,431</u>	<u>\$ 35,158</u>
Pledged Revenue Coverage	3.01 x	2.99 x	2.97 x	2.98 x	3.29 x

For required financial information pertaining to the City of Jacksonville public employee retirement systems, please see Section 9 – Pension Plans and Section 10 - Post Employment Benefits Other Than Pension (OPEB) within the Notes to the Financial Statements provided in the City’s Annual Comprehensive Financial Report (ACFR). The ACFR can be accessed on the City’s issuer homepage found on the Municipal Securities Rulemaking Board’s Electronic Municipal Marketplace Access system (<http://emma.msrb.org>).

VI. Better Jacksonville Infrastructure Sales Tax Revenue Pledge

The City's Better Jacksonville Sales Tax Revenue Bonds are payable from the discretionary sales surtax authorized by Section 212.055(2), Florida Statutes (the "Infrastructure Sales Tax"). The Infrastructure Sales Tax does not apply to that portion of sales that exceeds \$5,000 of any tangible personal property or on communications services. The City's levy of the Infrastructure Sales Tax at a rate of 0.5% was approved by voter referendum in September, 2000, effective January 1, 2001. The Infrastructure Sales Tax is effective for thirty years, terminating December 31, 2030.

BJP Infrastructure Sales Tax Revenue Bonds

Bonds Outstanding

(in thousands)

Bond Series	Issue Date	Issued	9/30/2021 Outstanding	10/1/2021 Repayment	10/1/2021 Outstanding
Series 2012	3/29/2012	280,050	184,060	(15,620)	168,440
Series 2012A	8/30/2012	114,890	114,890	-	114,890
Series 2016	3/24/2016	67,070	58,545	(4,585)	53,960
Series 2021	8/12/2021	16,530	16,530	-	16,530
		\$ 478,540	\$ 374,025	\$ (20,205)	\$ 353,820

Annual Financial Information and Operating Data

Better Jacksonville Infrastructure Sales Tax Revenue Pledge

The continuing disclosure undertaking with respect to the City's Infrastructure Sales Tax Revenue Bonds require the City to annually report certain agreed upon financial information and operating data.

The following table is included solely in order to comply with the City's continuing disclosure obligations; however, the information in this table involves projected revenue collection and debt service coverage data which is dependent upon several assumptions (see footnotes below) which may or may not reflect actual future results.

City of Jacksonville, FL **BJP Infrastructure Sales Tax** Revenues & Net Debt Service Coverage

Period Ending October 1	Infra. Sales Tax Distribution to City¹	Parity Bonds Debt Service²	Earnings on Sinking Funds³	Net Debt Service	Net Debt Service Coverage
2021	103,852,666	37,490,619	-	37,490,619	2.77x
2022	103,852,666	45,816,633	114,348	45,702,285	2.27x
2023	103,852,666	45,818,530	114,348	45,704,182	2.27x
2024	103,852,666	46,360,069	114,348	46,245,721	2.25x
2025	103,852,666	46,358,069	114,348	46,243,721	2.25x
2026	103,852,666	46,360,569	114,348	46,246,221	2.25x
2027	103,852,666	46,357,919	114,348	46,243,571	2.25x
2028	103,852,666	43,810,250	114,348	43,695,902	2.38x
2029	103,852,666	43,809,350	114,348	43,695,002	2.38x
2030	103,852,666	84,273,250	45,853,552	38,419,698	2.70x
2031	103,852,666	-	-	-	N/A

¹ The City's Infrastructure Sales Tax Revenues are based on the City's collections of the Infrastructure Sales Tax revenues for the twelve-month period ending September 30, 2021 and assumes that the Infrastructure Sales Tax collections will equal that amount and remain constant through the Bond Year ending September 30, 2031.

² Actual Debt Service on outstanding Parity Bonds.

³ Period ending October 1, 2021, are actuals. All other periods assume investment earnings on funds in Debt Service Reserve Accounts at 0.25% per year and on funds in the Debt Service Accounts at 0.00% per year, as well as the release of the Debt Service Reserve Account as a credit against the final debt service payment.

The schedule of Infrastructure Sales Tax Distributed to the City and Parity Debt Service Coverage follows:

City of Jacksonville, FL
BJP Infrastructure Sales Tax
 Revenues & Net Debt Service Coverage
(in thousands)

	2017	2018	2019	2020	2021
Total Infrastructure Sales Tax Collections	\$ 86,411	\$ 92,943	\$ 95,713	\$ 93,721	\$ 107,121
Distribution Factor	96.88%	96.88%	96.88%	96.89%	96.95%
Infrastructure Sales Tax Distributed to City	<u>\$ 83,715</u>	<u>\$ 90,043</u>	<u>\$ 92,727</u>	<u>\$ 90,805</u>	<u>\$ 103,853</u>
Debt Service on Bonds:					
Senior Lien:					
Series 2008	4,454	4,457	-	-	-
Series 2011	8,864	8,864	8,865	8,867	604
Series 2012	24,687	24,685	24,691	24,694	24,690
Series 2012A	5,745	5,745	5,745	5,745	5,745
Series 2016	2,897	2,897	7,057	7,054	7,056
Series 2021	-	-	-	-	-
Less Earnings on Debt Service Accounts ¹	(1,157)	(1,005)	(1,179)	(337)	-
Net Senior Lien Debt Service	<u>\$ 45,491</u>	<u>\$ 45,643</u>	<u>\$ 45,179</u>	<u>\$ 46,023</u>	<u>\$ 38,095</u>
Pledged Revenue Coverage	1.84 x	1.97 x	2.05 x	1.97 x	2.73 x
Maximum Annual Debt Service Coverage ² :					
Maximum Annual Debt Service	\$ 46,028	\$ 45,742	\$ 45,742	\$ 45,742	\$ 46,246
Maximum Annual Debt Service Coverage	1.82 x	1.97 x	2.03 x	1.99 x	2.25 x

¹ Earnings on Debt Service Accounts are inclusive of Sinking Funds and Debt Service Reserve Funds.

² MADS is computed inclusive of a reduction for investment earnings, as well as the release of the Debt Service Reserve Account as a credit against the final debt service payment. For the purpose of this computation, the reduction for investment earnings were based upon an assumed rate of 0.25% per year for the Debt Service Reserve Account and 0.00% per year for the Debt Service Account.

For required financial information pertaining to the City of Jacksonville public employee retirement systems, please see Section 9 – Pension Plans and Section 10 – Post Employment Benefits Other Than Pension (OPEB) within the Notes to the Financial Statements provided in the City’s Annual Comprehensive Financial Report (ACFR). The City’s latest ACFR can be accessed on the City’s issuer homepage found on the Municipal Securities Rulemaking Board’s Electronic Municipal Marketplace Access system (<http://emma.msrb.org>).

VII. Capital Projects Revenue Pledge

The City’s Capital Projects Bonds are payable from the annual contribution of the JEA appropriated to the City from available electric revenues and available water and sewer revenues as calculated pursuant to Section 21.07 of the City Charter.

As of 9/25/19, all of the City’s Capital Projects Revenue Bonds have been paid off, leaving no principal balance outstanding.

Exemption from Disclosure Requirements

Capital Projects Revenue Pledge

The City is not required to provide a written continuing disclosure undertaking with respect to this pledge due to an exemption under Rule 15c2-12 of the Securities and Exchange Act of 1934 (the “Rule”) until such time the bonds are converted to an interest rate period subject to the Rule. However, the City elects to provide the following Schedule of Pledged Revenue and Debt Service Coverage consistent with the information contained in the original offering document.

City of Jacksonville, FL
Capital Projects Revenue Bonds
 Revenues & Debt Service Coverage
(in thousands)

	2017	2018	2019	2020	2021
JEA Electric	\$ 92,271	\$ 91,472	\$ 92,705	\$ 93,871	\$ 93,609
JEA Water and Sewer	23,552	25,148	24,771	24,953	26,403
Total Pledged JEA Contribution	<u>\$ 115,823</u>	<u>\$ 116,620</u>	<u>\$ 117,476</u>	<u>\$ 118,824</u>	<u>\$ 120,012</u>
Debt Service on Bonds:					
Series 2008A	\$ 2,485	\$ 2,611	\$ 2,656	\$ 0	\$ 0
Series 2008B	2,654	2,575	2,846	-	-
Combined Debt Service	<u>\$ 5,139</u>	<u>\$ 5,186</u>	<u>\$ 5,502</u>	<u>\$ 0</u>	<u>\$ 0</u>
Pledged Revenue Coverage	22.54x	22.49x	21.35x	N/A*	N/A*

**Remaining principal on the Capital Projects 2008A and 2008B bonds was refunded on 9/25/19 as part of the Special Revenue 2019A issuance. Since there is currently no remaining debt service on any Capital Project bonds, there will not be a coverage ratio to report unless new issuances under this pledge occur in the future.*

DEBT AFFORDABILITY STUDY

The debt affordability study included in the budget document includes several sections and was presented to the City Council Finance Committee as part of the budget review process pursuant to municipal code section 110.514.

- Current Debt Position as of the end of fiscal year 2021-2022
- Market Perception
- Projected Impact of Already Authorized Borrowing
- Comparison to Industry Standards
- Impact of Changes Related to Fiscal Year 2022-2023 5-Year CIP

This annual update, along with the Debt Management Policy adopted by City Council, comprises the cornerstone of the City's ongoing efforts to manage the City's debt program within an adopted framework providing for debt limitations, restrictions, and best practices. A well-conceived and properly implemented debt policy does not just impose limits on debt, but also helps manage the impact of repaying that debt on current and future budgets.

Properly managing the City's debt is a critical element of the City's overall financial health. By making smart decisions on borrowing, refinancing, and debt portfolio structuring, the City is exercising fiscal responsibility that is imperative to maintaining and improving its credit rating over time. The annual Debt Affordability Study continues the City's practice of establishing and routinely evaluating appropriate, objective guidelines and measures for the debt program. These guidelines and measures should be balanced in a way that ensures the City continues on the path of acting in a responsible manner with regards to both citizens and investors. Guidelines that are too restrictive may not provide enough debt flexibility and capacity to finance needed infrastructure, while those that are not restrictive enough may lead to excessive debt issuance that could reduce future budgetary flexibility and put downward pressure on the City's credit ratings and financial position.

Municipal code section 110.513 Limitations of debt types.

The outstanding debt shall at all times fit within the following guidelines:

- 1) No more than 30 percent of the total debt outstanding shall be variable rate instruments.
- 2) No less than 70 percent of the total debt outstanding shall be fixed rate instruments (including medium term notes).
- 3) No more than 30 percent of the total debt outstanding shall be unhedged variable rate instruments.

CURRENT DEBT POSITION

The following table summarizes the City's projected debt outstanding as of the end of FY22. As such, the table includes currently outstanding debt as well as expected borrowing prior to the end of the fiscal year to reimburse the City for expenditures related to previously authorized projects. The City has pledged specific non-ad valorem revenue streams to some of these obligations and committed a basket of non-ad valorem revenues to repay others. A complete schedule of City debt outstanding is included as Exhibit A.

Projected Debt Outstanding at 9/30/22	
Debt Type	Outstanding (In Thousands)
Better Jacksonville Program Debt:	
Better Jacksonville Sales Tax	\$ 358,275
Better Jacksonville Transportation	369,020
Special Revenue Bonds	178,450
State Infrastructure Bank Loan Program	4,099
Total Better Jacksonville Program Debt	\$ 909,844
General Government & Enterprise Fund Debt:	
Excise Tax Revenue Bonds	\$ -
Special Revenue Bonds ¹	1,094,543
Local Government Half-cent Sales Tax	-
Capital Improvement Revenue Bonds	7,110
Capital Projects Revenue Bonds	-
Short Term Debt (Commercial Paper & Line of Credit) ¹	57,300
Total General Government & Enterprise Fund Debt	\$ 1,158,953
Total Projected Debt Outstanding	\$ 2,068,797

¹The Special Revenue bonds and short term debt contain assumptions related to expected borrowing prior to the end of FY22

The Better Jacksonville Plan (BJP), which was approved by referendum in 2000, placed related sales tax revenues in separate funds to address a pre-approved list of \$1.5 billion of Transportation, and \$750 million in buildings, facilities, and other projects and related debt service. By FY 2009, the City faced remaining capital needs, a negative trend on both of its Better Jacksonville Sales Tax revenues and had received a change from stable to negative outlook on the programs' ratings.

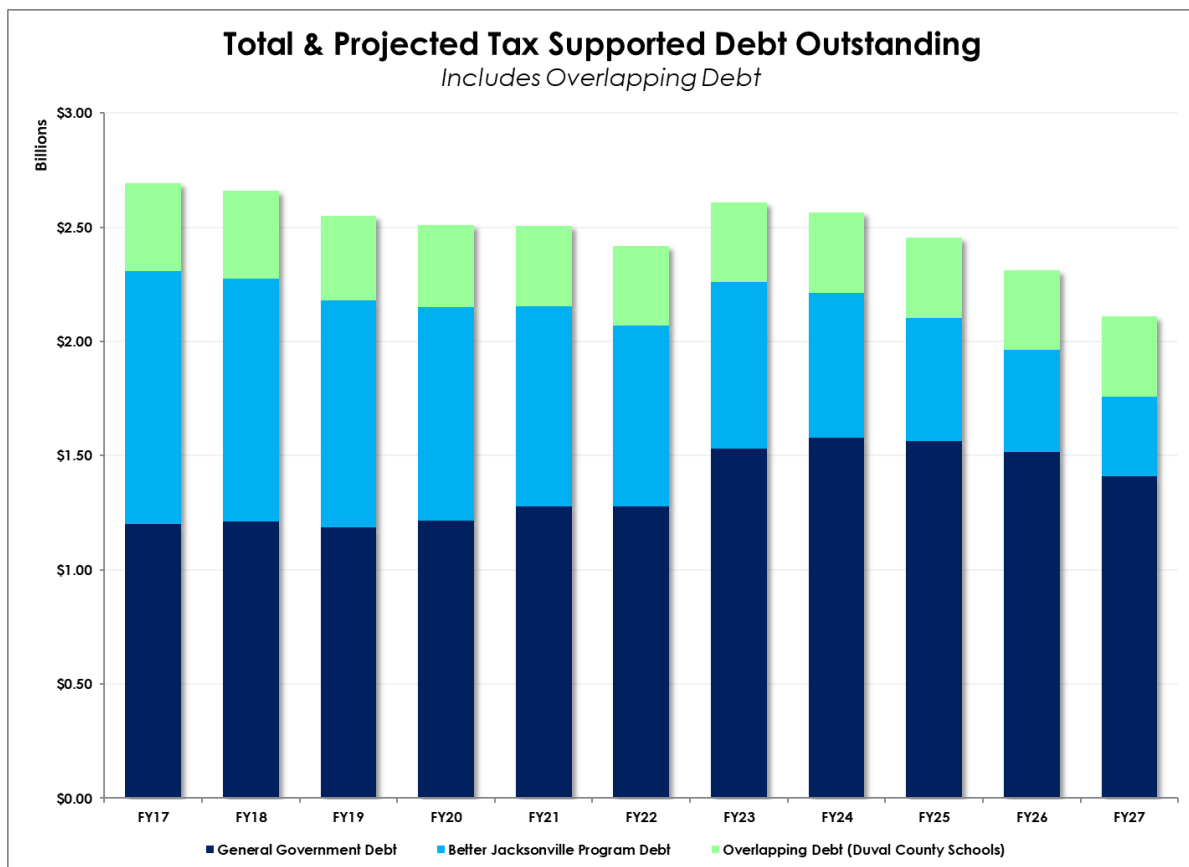
In an effort to protect BJP ratings, the City developed and implemented a "bridge financing" strategy to substitute a General Fund covenant pledge to support up to \$300 million in planned project borrowing. The plan called for use of available junior lien BJP sales tax revenues to pay the debt service on the covenant bonds. The BJP "bridge financing" was initially well-received by the rating agencies and the negative outlook attached to the infrastructure pledge was removed in FY 2008. Subsequent declines of

program revenues eventually resulted in the downgrade of the Better Jacksonville sales tax pledge in March 2012 from Aa2 to A1 (Moody's). The final bridge financing was issued during FY 2011. The City remains confident that General Fund resources will not be needed to retire the bridge covenant bonds. In fact, sales tax revenues have rebounded to the extent that Standard & Poor's upgraded their rating of the Better Jacksonville Sales Tax Revenue bonds to 'A+' from 'A' in February 2016 and, more recently, Moody's upgraded their rating of the bonds to Aa3 in September 2020.

Even though the BJP debt has a dedicated revenue stream and a significant portion of the revenues dedicated to repay the debt are generated from non-residents, it is still considered "tax-supported" debt and is included with other tax-supported debt by rating agencies when calculating some of the City's key debt metrics.

In addition to BJP debt and the City's general debt, credit rating agencies also take into consideration all debt incurred by other jurisdictions which are supported by the same tax base. This "overlapping debt" (in the City's case, debt issued by the Duval County School Board) is included in some of the key metrics during their reviews.

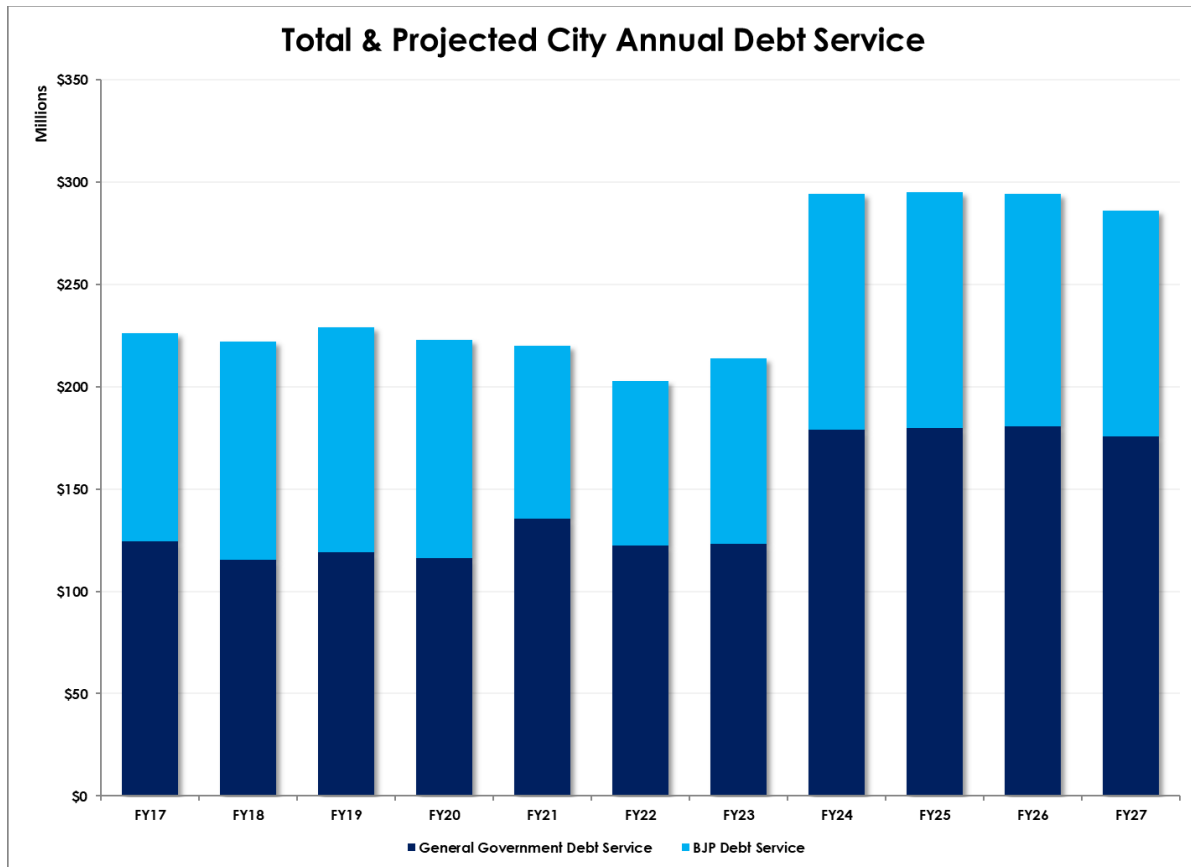
Credit rating agencies also look at how the City's debt position (along with its debt metrics) change over time. Below is a presentation of the City's total and projected debt outstanding, including "overlapping debt" (inclusive of Duval County School Board debt, which is held constant in future years as part of this analysis) over time. By the end of FY22, the City will have paid down and reduced its debt by over \$424 million of outstanding debt since FY15. Overlapping debt has decreased over the same period by approximately \$68 million, bringing the total tax-supported debt reduction to \$492 million. The City's continued focus on prudent debt management while supporting a thriving local economy is exhibited by the moderation of debt levels out into the future.



Below is a presentation of total and projected City-related debt service over time (which excludes overlapping debt). While debt service may vary some from year to year based on useful lives of projects financed and structuring decisions made at the time of bond issuance, it is important to maintain a relatively consistent level of debt service. This helps ensure that the City is being responsible about paying down debt over time and allows the City to budget and plan effectively for the future. The City's annual debt service has stayed in a relatively tight range over the last few years but is expected to rise noticeably in FY24. This increase is due to the projected paydown acceleration of currently outstanding BJP debt required to sunset the program early, along with a significant year-over-year increase in total authorized but not yet funded projects.

It is important to remember that projected borrowing for authorized but not yet funded amounts is done using the conservative assumption that 50% will occur the first year, 25% the second year, 15% the third year, and 10% the final year following approval. As this amount grows with additional authorizations to fund future projects and with limited resources available to complete them, these assumptions could become less realistic and overly conservative.

Overall, as City revenues increase as expected (and detailed later in this report), the percentage of revenues dedicated to debt service will improve over the long term but could remain steady or decrease over the short and mid-terms.



MARKET PERCEPTION

The credit market's perception of the City's ability to repay is the result of extensive, ongoing evaluations by credit professionals who review a variety of factors, trends, and parameters/measures. Rating agencies also evaluate indicators of the City's economic base as it relates to the ability to access revenue sources (tax rates) and the capacity of the citizens to support the operations of the City (tax burden), each of which is discussed in more detail below.

The most objective indicator of how the market perceives the City's debt are the published ratings of the national services; Fitch Ratings ("Fitch"), Moody's Investors Service ("Moody's") and Standard & Poor's Ratings ("S&P"). The table below shows a running history of the City's ratings for uninsured debt since 2010, which generally demonstrates the agencies' stable view of the City's debt over that period.

In February 2018, S&P upgraded the City's credit rating on Covenant Bonds from AA- to AA as a result of a change in their methodology, which now views non-ad valorem and general fund pledges as equal since both are dependent on the successful operation of the City.

On October 11, 2018, Moody's Investors Service downgraded the City's Issuer Credit Rating and Excise Taxes Revenue bonds to 'A2' from 'Aa2', its Capital Projects and Capital Improvement Revenue bonds to 'A2' from 'Aa3', its Infrastructure Sales Tax and Transportation Sales Tax Revenue bonds to 'A2' from 'A1', and its Special Revenue bonds to 'A3' from 'Aa3'. Moody's stated in a credit opinion dated October 12, 2018, that their rationale for the multiple downgrades were directly related to the City's participation as a plaintiff with JEA against Municipal Energy Authority of Georgia (MEAG) in litigation to have a Florida state court invalidate a "take-or-pay" power contract between JEA and MEAG. Moody's opinion is that the City's action to participate in this litigation "calls into question its willingness to support an absolute and unconditional obligation of its largest municipal enterprise," which "weakens the City's creditworthiness on all of its debt."

The City continues to strongly disagree with the action previously taken by Moody's. The City does not believe that its prior participation in the litigation with JEA in any way reflected the City's unwillingness or inability to pay its own obligations, and has consistently demonstrated over time that it makes payments to all counterparties when due. In a report dated October 23, 2018, S&P Global Ratings affirmed its current 'AA' rating on each of the City's various bonds, citing that City officials have "indicated payment of current debt obligations remains a priority" and that the City's has strong finances with the ability to deal with the "unlikely situation" of having to support JEA's debt burden associated with their power contract with MEAG. Fitch Ratings took no action on the matter.

On September 28, 2020, Moody's partially reversed its position and upgraded to 'Aa3' from 'A2' the City's issuer rating. They also upgraded to 'A1' from 'A3' the city's non-ad valorem rating, to 'A1' from 'A2' the city's transportation bonds, to 'A1' from 'A2' the city's capital improvement bonds, and to 'Aa3' from 'A2' the city's Better Jacksonville sales tax bonds. The agency cited the Project J take-or-pay contract settlement between JEA and MEAG as the main driver of the upgrades. Moody's also mentioned Jacksonville's growing tax base and ample reserves as additional contributors to the decision.

On May 11, 2022, Moody's continued its reversal by upgrading to 'Aa2' from 'Aa3' the City's issuer rating, to 'Aa3' from 'A1' the City's non-ad valorem rating, and to 'Aa3' from 'A1' the City's transportation bonds. This returned the issuer and non-ad valorem ratings to levels prior to the downgrade in 2018, while the transportation bonds are now one notch higher than they were at that time.

The most objective indicator of how the credit markets perceive the City's ability to repay its debt is the published ratings of the national ratings services: Fitch Ratings ("Fitch"), Moody's Investors Service ("Moody's") and Standard & Poor's Ratings Services ("S&P"). The City's debt is highly rated by the rating agencies. The table below shows the City's ratings for uninsured debt since 2012, which illustrates the rating agencies' view of the City's credit quality over that period.

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Moody's⁽¹⁾:											
Issuer Credit Rating	Aa1		Aa2 ⁽⁶⁾				A2 ⁽¹²⁾		Aa3 ⁽¹³⁾		Aa2 ⁽¹⁴⁾
Covenant Bonds	Aa2		Aa3 ⁽⁶⁾				A3 ⁽¹²⁾		A1 ⁽¹³⁾		Aa3 ⁽¹⁴⁾
Revenue Bonds	Aa2/A1		Aa2/Aa3 ⁽⁴⁾				A2 ⁽¹²⁾		A1 ⁽¹³⁾		
BJP Infrastructure	A1						A2 ⁽¹²⁾		Aa3 ⁽¹³⁾		
BJP Transportation	A1 ⁽³⁾						A2 ⁽¹²⁾		A1 ⁽¹³⁾		Aa3 ⁽¹⁴⁾
Commercial Paper	P1 ⁽²⁾										
Standard & Pooors:											
Issuer Credit Rating	AA										
Covenant Bonds	AA-						AA ⁽¹⁶⁾				
Revenue Bonds	AA+/A		AA+/AA- ⁽⁴⁾			AA ⁽⁹⁾					
BJP Infrastructure	A					A+ ⁽⁹⁾					
BJP Transportation	AA-										
Commercial Paper			A-1 ⁽²⁾⁽⁵⁾								
Fitch⁽¹⁾:											
Issuer Credit Rating	AA+		AA ⁽⁷⁾								
Covenant Bonds	AA		AA- ⁽⁷⁾								
Revenue Bonds	AA+/AA-		AA/AA- ⁽⁷⁾				AAA/AA/AA- ⁽¹¹⁾				
BJP Infrastructure	A+ ⁽³⁾										
BJP Transportation	AA- ⁽³⁾										
Commercial Paper			F1 ⁽⁵⁾								

¹In fiscal year 2010, Moody's and Fitch recalibrated the City's ratings to the Global Rating Scale.

²S&P withdrew the rating of the liquidity provider at the request of the liquidity provider in 2011. S&P subsequently removed the rating for the related City commercial paper. The City successfully replaced the S&P rating with the Moody's rating.

³On March 7, 2012, Moody's issued a two notch downgrade to the City's Better Jacksonville Transportation program. Fitch issued a one notch downgrade to both the Infrastructure and Transportation programs.

⁴The A1 rating from Moody's and the A rating from S&P for the Guaranteed Entitlement bonds were removed for illustration purposes upon final redemption on December 13, 2013.

⁵On December 4, 2013, the City replaced Letter of Credit supporting the commercial paper program, which was necessitated by the withdrawal of the prior liquidity provider. The replacement liquidity agreement required a remarketing of the commercial paper notes and a new security rating. The City elected to replace the Moody's rating with a new S&P and Fitch rating.

⁶On June 17, 2014, Moody's issued a one notch downgrade to the City's ICR rating and Special Revenue program.

⁷On October 27, 2014, Fitch issued a one notch downgrade to the City's ICR rating, Special Revenue program, Excise Tax Revenue program, and Local Government Sales Tax Revenue program.

⁸On February 19, 2016, Standard & Poor's upgraded the BJP Infrastructure Sales Tax bonds one notch.

⁹On March 3, 2016, Standard & Poor's upgraded the Excise Tax Revenue bonds one notch.

¹⁰On February 23, 2018, Standard & Poor's upgraded the Covenant Bonds (Special Revenue) one notch.

¹¹On September 10, 2018, Fitch upgraded the Excise Tax Revenue bonds one notch.

¹²On October 11, 2018, Moody's downgraded the City's ICR, BJP Infrastructure Sales Tax, Transportation Sales Tax, Capital Projects, Capital Improvement, and Excise Tax bonds to A2, and also downgraded the Special Revenue program to A3.

¹³On September 28, 2020, Moody's upgraded to Aa3 from A2 the City's issuer rating. They also upgraded to A1 from A3 the city's non-ad valorem rating, to A1 from A2 the city's transportation bonds, to A1 from A2 the city's capital improvement bonds, and to Aa3 from A2 the city's Better Jacksonville sales tax bonds.

¹⁴On May 11, 2022, Moody's upgraded to Aa2 from Aa3 the City's issuer rating. They also upgraded to Aa3 from A1 the city's non-ad valorem rating and to Aa3 from A1 the city's transportation bonds.

Tax Rates

Jacksonville's tax rates are about average as compared to other large cities in Florida. It is important to note that Jacksonville is unique in Florida as it is both a city and county, with the respective service responsibilities and available resources of a city and county combined. This makes comparisons more difficult, but Jacksonville continues to enjoy strong budgetary flexibility to meet any future fiscal challenge. This flexibility is considered a credit positive by the rating agencies.

2021-2022 Millage Rate Comparison of Ten Largest Cities in Florida

<u>City</u>	<u>Population</u>	<u>Municipal Millage Rate</u>	<u>Countywide Millage Rate</u>	<u>Combined Millage Rate</u>
Tallahassee	198,371	4.1000	8.3144	12.4144
Miami	449,747	7.6665	4.6669	12.3334
Port St. Lucie	214,514	4.8807	7.3664	12.2471
Tampa	391,800	6.2076	5.7309	11.9385
St. Petersburg	260,778	6.6550	5.1302	11.7852
Jacksonville	1,016,809	n/a	n/a	11.4419
Orlando	314,506	6.6500	4.4347	11.0847
Hialeah	225,493	6.3018	4.6669	10.9687
Cape Coral	201,554	6.2500	3.8623	10.1123
Fort Lauderdale	186,076	4.1193	5.5134	9.6327

Note: Municipal and countywide millage rates exclude school district rates for this comparison.

Source: Millage rates obtained from Florida Property Tax Data Portal.

Population estimate obtained from FL Bureau of Economic and Business Research

Tax Burden

Jacksonville's modest tax rates and average tax burden form the foundation for the City's financial flexibility while maintaining its desired service levels. This revenue capacity and flexibility underpin the market's positive view of the City's debt.

PROJECTED IMPACT OF ALREADY AUTHORIZED BORROWING

The City's ability to meet its future debt obligations will largely depend on the growth of financial resources including sales tax receipts, as well as other indirect variables, such as estimated full value of property, personal income, and population.

Debt capacity is increased by demographic and economic growth to the extent that new resources can be captured through higher revenues. Because any projection is uncertain, it is important while planning for future debt capacity to make prudent and conservative assumptions about future growth in resources and to develop sensitivity analyses about other assumptions to ensure that an excessive level of obligations is not created. This study assumes the following:

Growth Rate & Borrowing Assumptions					
	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
Estimated Full Value	2.00%	2.00%	2.00%	2.00%	2.00%
*Population	1.45%	1.45%	1.08%	1.08%	1.08%
General Revenues	2.00%	2.00%	2.00%	2.00%	2.00%
Bond Yield, 25+ Year Term	5.00%	5.00%	5.00%	5.00%	5.00%
Bond Yield, 20 Year Term	5.00%	5.00%	5.00%	5.00%	5.00%
Bond Yield, 10-15 Year Term	3.50%	3.50%	3.50%	3.50%	3.50%
Bond Yield, Variable Rate Bonds	Certified Rate as reported in the City's Annual Financial Report				

*Based on the results from the Florida Demographic Estimating Conference and UF, BEBR, Florida Population Studies, Volume 54, Bulletin 189, April 2021 medium county projections.

Another source from which the City obtains debt capacity is the retirement of outstanding debt. As the City retires debt, this amount becomes a potential resource for new debt issuance, upon further authorization, without adding to the City's existing debt position. Shown below is how much debt the City is paying down in FY22, as well as the scheduled retirements of debt through FY27. This table shows the City will pay down approximately \$603 million of general fund debt over this period due to retirements of existing obligations. While the retirement of \$491 million of BJP debt results in a positive contribution towards improving debt ratios, it does not create additional capacity to the General Fund.

Retirement of Existing Debt			
<u>Fiscal Year</u>	<u>General Debt</u>	<u>BJP Debt</u>	<u>Total Debt</u>
2022	73,040	48,203	121,243
2023	74,715	65,484	140,199
2024	120,780	91,424	212,204
2025	113,868	94,031	207,899
2026	112,448	96,009	208,457
2027	108,211	95,447	203,658
	<u>\$ 603,062</u>	<u>\$ 490,598</u>	<u>\$ 1,093,660</u>

FY22 and FY23 amounts are actuals. FY24-27 include assumed borrowing for already authorized projects.

Another potential enhancement to future debt service capacity is a greater use of "pay-as-you-go" ("PAYGO") funding of capital projects, which reduces borrowing for capital. While it was tough during challenging times, the City has more recently been able to increase its usage of PAYGO, thanks in part to pension reform. Although rating agencies do not set specific guidelines for determining an acceptable

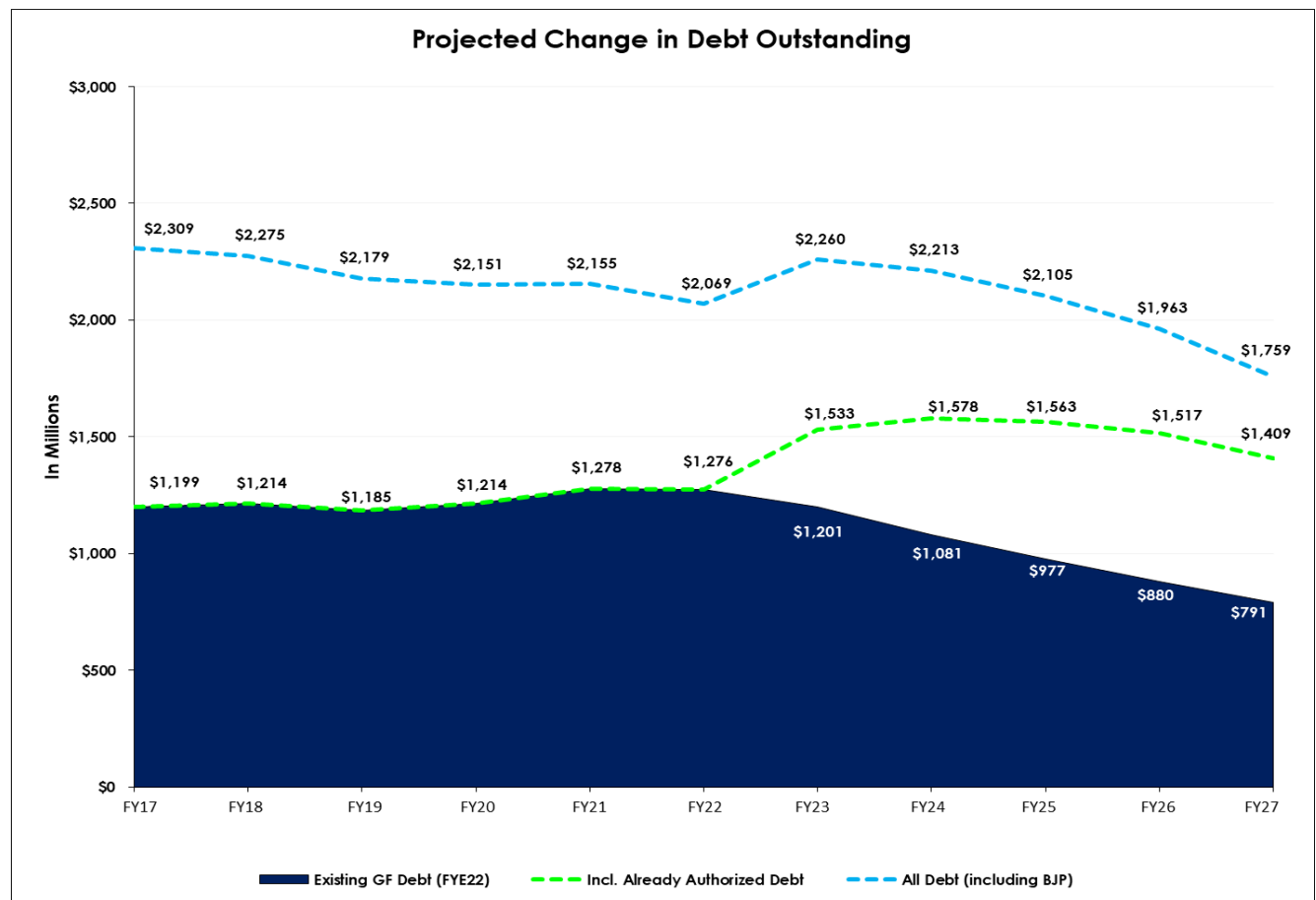
level of PAYGO, the use of PAYGO reduces future debt obligations and is therefore considered to be a credit positive.

While the city's debt burden is forecasted to improve and otherwise create availability for new debt in the long term, it must be cautioned that other rising costs and other demands on city resources may offset some (or all) of this benefit. It is also important to note that these forward-looking ratios are dependent upon assumed rates of growth, which, while intentionally conservative, cannot be guaranteed.

Without the further authorization of new borrowing, the City is projected to issue \$663 million of new money long-term debt and retire around \$973 million of debt over the next five years. This would result in a decrease in outstanding debt of \$310 million from Projected FYE22 to FY27. The table below reflects issuances and retirements for this period (inclusive of BJP):

Projected Change in Debt Outstanding						
FISCAL YEAR END	2022	2023	2024	2025	2026	2027
Outstanding Debt, Beginning		\$2,068,797	\$2,259,864	\$2,213,293	\$2,104,773	\$1,962,569
Already Authorized - Prior CIP		331,266	165,633	99,380	66,253	-
Borrowing for Proposed Authorizations - FY23 5Y CIP*		-	-	-	-	-
Debt Paydown		(140,199)	(212,204)	(207,900)	(208,457)	(203,658)
Outstanding Debt, Ending		\$2,068,797	\$2,259,864	\$2,213,293	\$2,104,773	\$1,758,911

* Assumes the CIP borrowing authorized in a particular year is actually borrowed over the course of four years (50% in Year 1, 25% in Year 2, 15% in Year 3, and 10% in Year 4)



The scenario of no future authorization of new borrowing, of course, is not likely as the City generally authorizes capital improvements in each year's budget. However, this illustration serves as a good baseline that that decisionmakers can use as they consider adding borrowing authorizations in the future.

COMPARISON TO INDUSTRY STANDARDS

In assessing the City's overall creditworthiness, rating agencies use a number of ratios to assess the financial burden of outstanding debt. As a consolidated city and county government, Jacksonville faces unique obstacles in comparing its debt position to other jurisdictions since published industry medians report cities and counties separately. With that in mind, the City Council adopted seven measures discussed in Section I that are important to rating agencies and can help guide the City when making decisions that might include borrowing.

These ratios, along with total debt outstanding, have a significant impact on bond ratings which, in turn, affect the cost of borrowing. Establishing and regularly evaluating acceptable ranges for the selected ratios will allow the City to continually monitor its financial and debt positions and provide a framework for calculating theoretical debt affordability, assisting in the capital budgeting process, prioritizing capital spending, and evaluating the impact of each debt issue.

Below is a table comparing some of the City's ratios (or modified versions of them) with other cities and counties in Florida and elsewhere in the United States. In general, the comparison shows that the City of Jacksonville has about an average debt burden level of reserves. As will be seen later in this study, the City has been improving in both areas over the last five years. Continuing the trend of paying down debt and increasing reserves will be viewed favorably by the rating agencies.

City/County	Current Rating ³	Overall Net Debt as % of Full Mkt Val.	GSD Debt Service as % of GSD Exp. ¹	Ten Year Principal Paydown – All Debt	Debt Per Capita	GF Balance as % of Revenues ²
Jacksonville, FL	AA	1.7%	7.7%	75.2%	\$2,074	26.6%
Broward County, FL	AAA	0.3%	2.4%	100.0%	490	47.9%
Hillsborough County, FL	AAA	1.9%	7.1%	29.4%	1,745	28.2%
Miami-Dade County, FL	AA	1.9%	6.3%	34.5%	3,253	18.6%
Charlotte, NC	AAA	1.7%	22.0%	78.1%	2,914	26.9%
Portland, OR	AA+	2.4%	11.0%	69.2%	5,788	20.1%
Seattle, WA	AAA	0.5%	5.3%	62.3%	1,903	32.4%

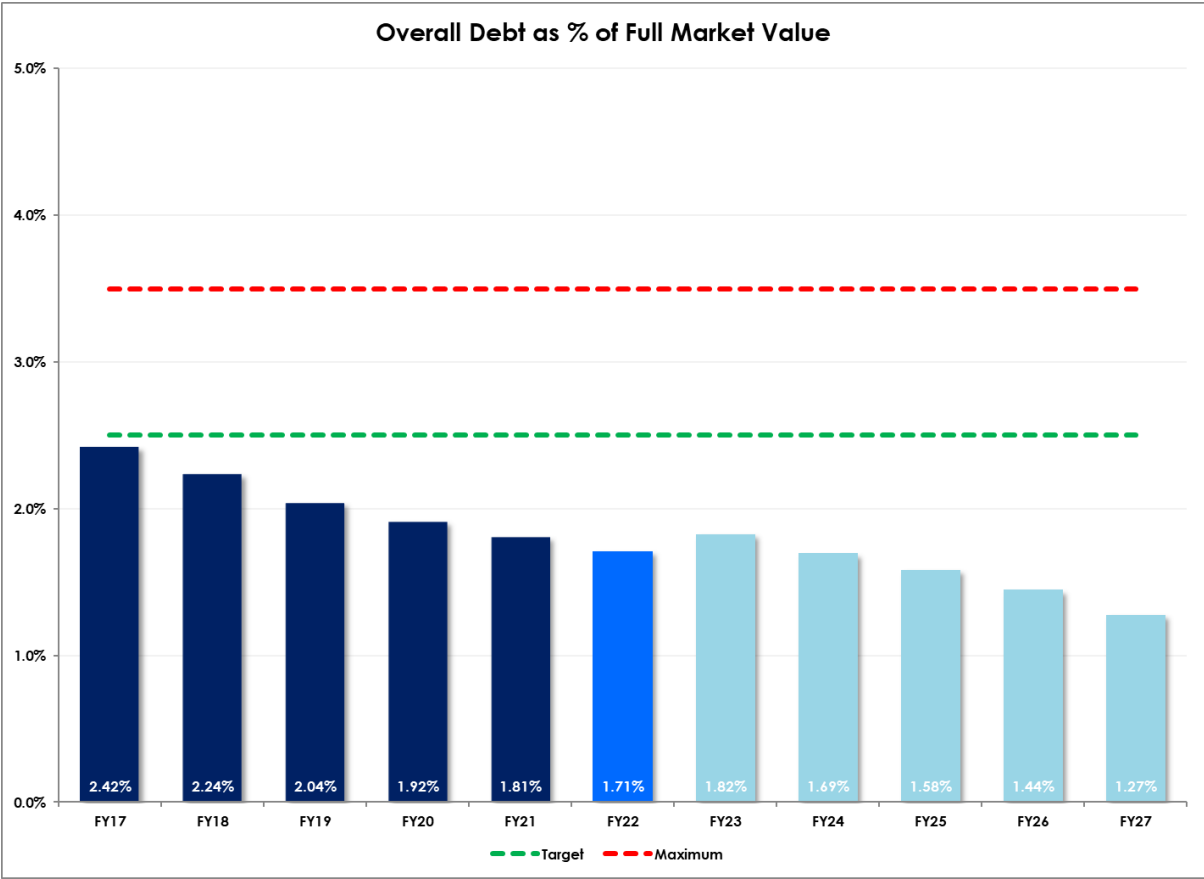
Note: For general comparison only, Jacksonville data is provided by the City of Jacksonville. All other data is sourced from Moody's Investors Service except for comparative ratings, which have been provided by S&P. The most recent available data has been used. The accuracy of data provided, as well as direct comparability to Jacksonville data, cannot be guaranteed as there can be a lack of uniformity among ratio composition and accounting methods. Certain Jacksonville metrics are not shown due to availability of comparable data.

¹Data available from Moody's is Debt Service as % of Operating Expenses, so the Jacksonville metric was modified for a more appropriate comparison.

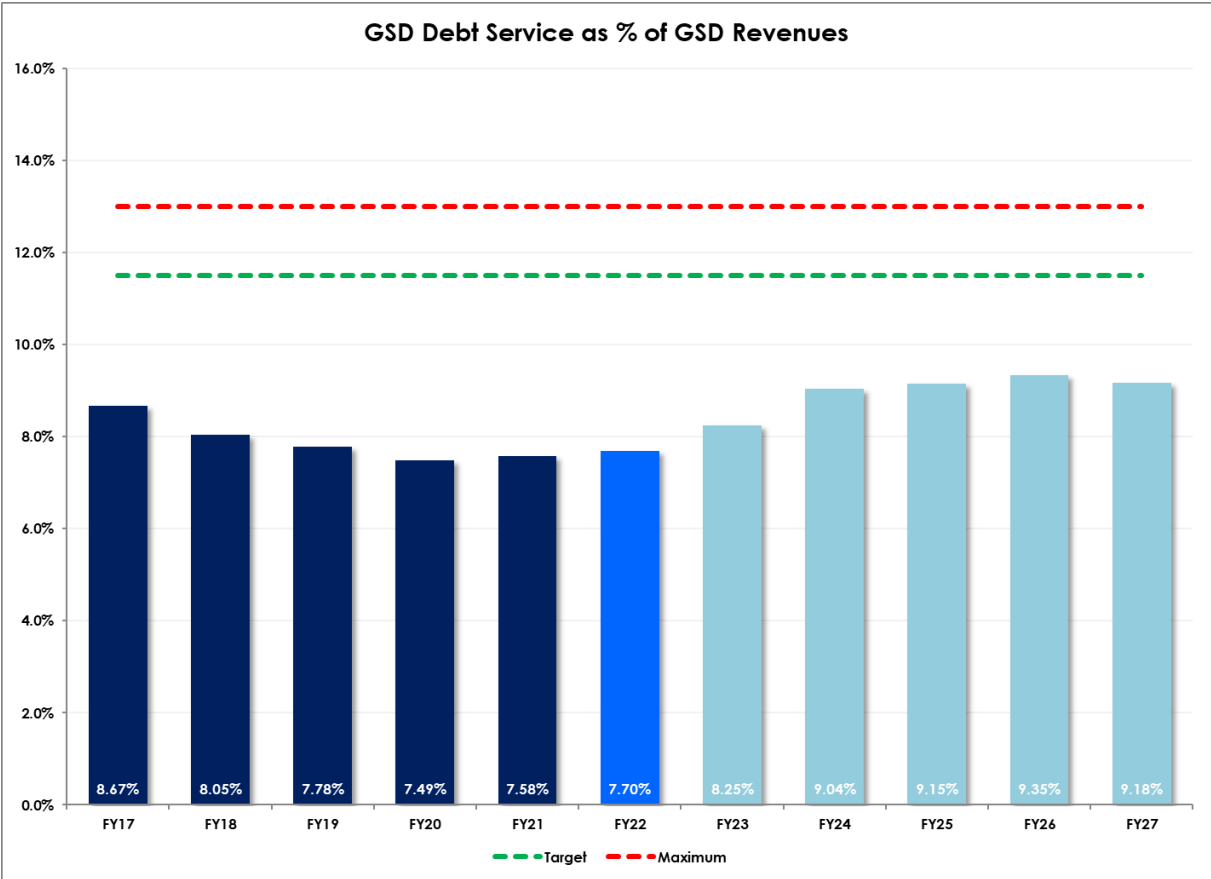
²Data available from Moody's is GF Balance as % of Revenues, so the Jacksonville metric was modified for a more appropriate comparison.

³Current Ratings available from S&P.

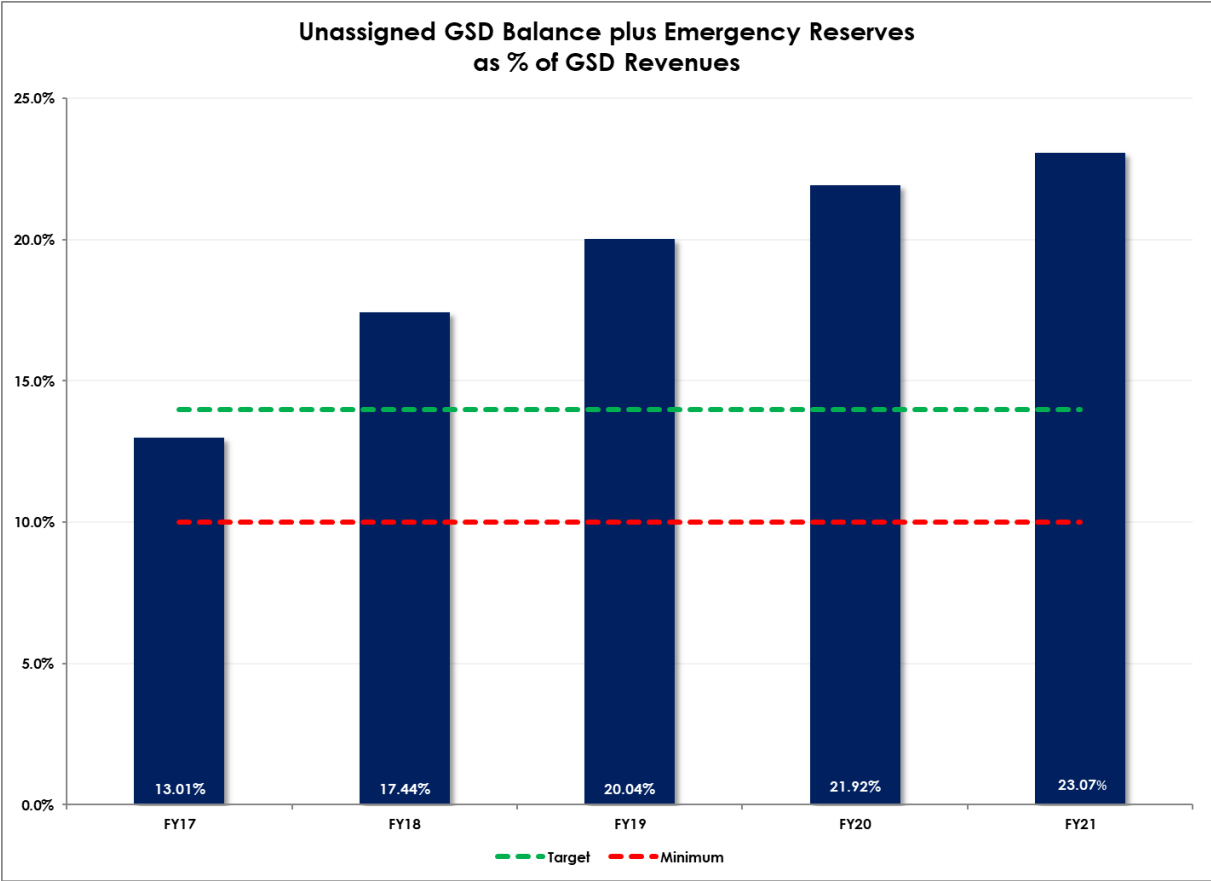
Credit rating agencies review changes in debt ratios over time. Presentations of the City's key debt ratios for the past five years as well as projected ratios for the next five years are shown in the following pages. These ratios only include projected debt outstanding at the end of FY22, as well as an assumption for borrowing related to projects that have already been authorized by prior City budgets. No impact of the FY23 budget or beyond is included in this analysis as such will be illustrated in the second version of this report each year.



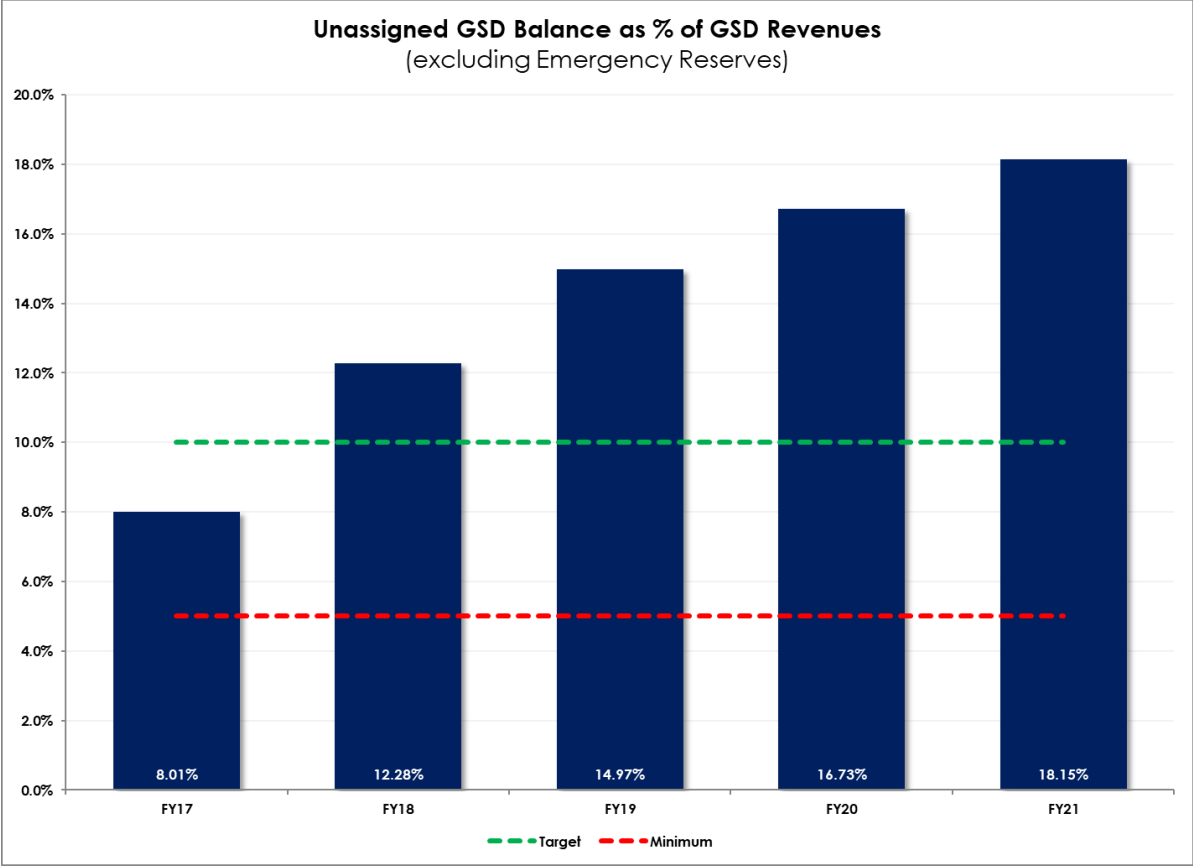
Rising market values and reduced debt outstanding in recent years have helped this ratio move towards (and below) the adopted target of 2.5% -- with FY22 projected to come in well below the target at approximately 1.71%. As the City continues to pay off more debt each year than it borrows and if the local economy continues to improve, this measure should remain below target for the foreseeable future.



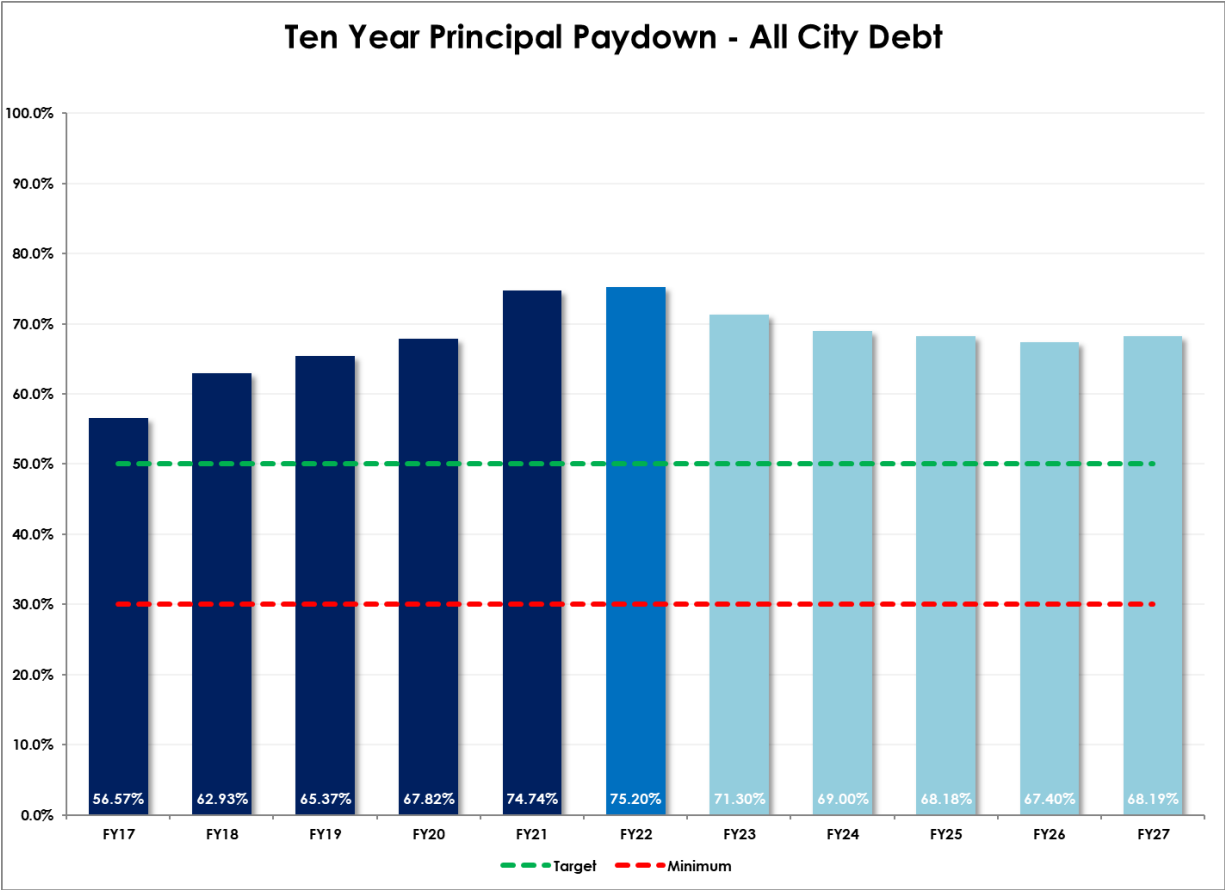
Following a slight decrease in FY20, GSD Debt Service as % of GSD Revenues is expected to rise over the next few years and then stabilize. This trend is based on the city continuing to practice fiscal discipline and improving GSD Revenues. The structure of individual bond pay-downs sometimes introduces “lumpiness” into an issuer’s annual debt service – meaning some years might be higher than others. This analysis shows that, while there is some variability over time, the City is well below both the target and maximum levels that were established by City Council.



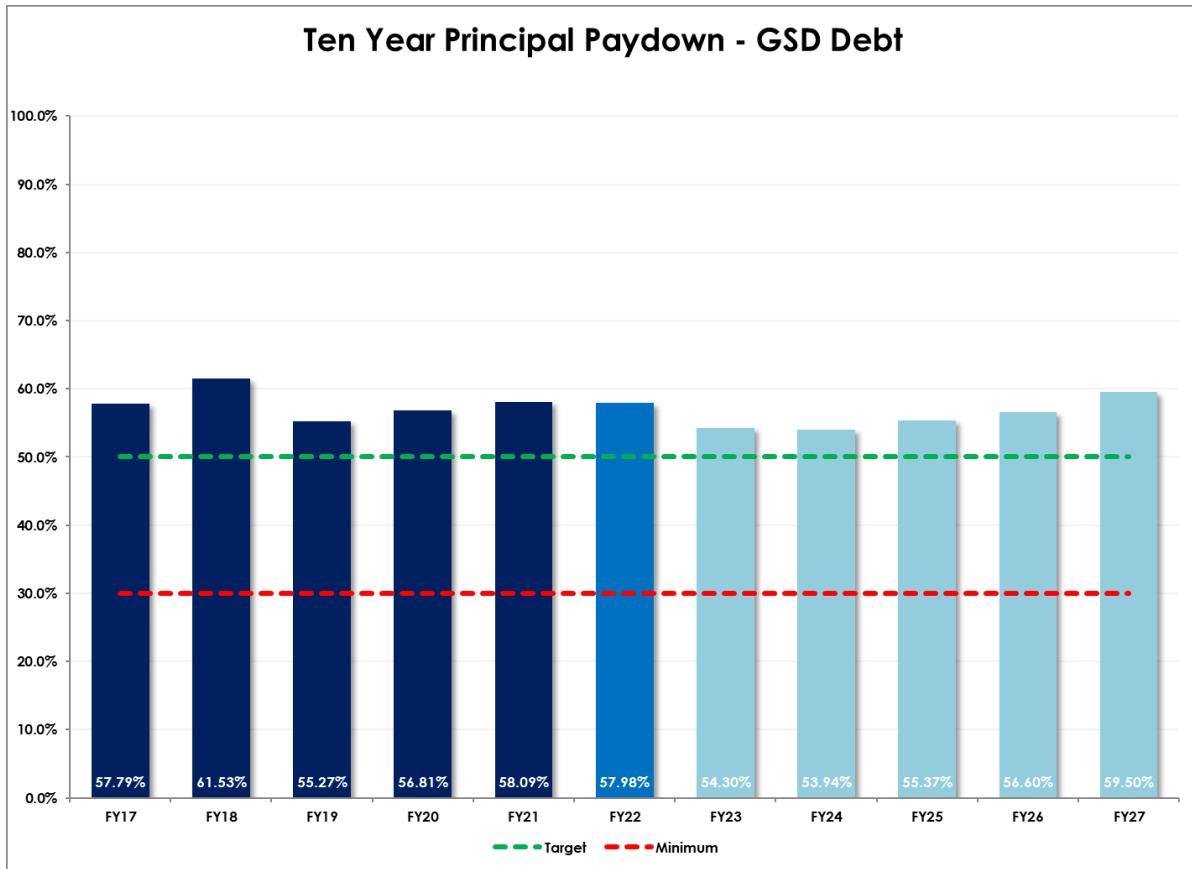
Because it is difficult to predict what Fund Balance will be at the end of FY22, the City looks at the combined Unassigned GSD Balance including the City Council Emergency Reserve as a % of GSD Revenues on an actual basis. For FY21, Unassigned GSD Fund Balance including the City Council Emergency Reserve increased to just over \$309 million, or 23.07% of GSD Revenues. Jacksonville is now well above its target balance of 14%. This ratio is a critical ratings consideration addressing the stability of financial operations, as these funds serve as a source of flexibility in times of economic and fiscal stress. It is important to remember that this range was set in the early 2000's when the city had less than 5% in reserves. There is no one "correct" level of reserves as this figure is considered alongside the remainder of the City's financial profile. Ratings agencies see the City's strong reserves as a counter to its elevated debt and pension obligations.



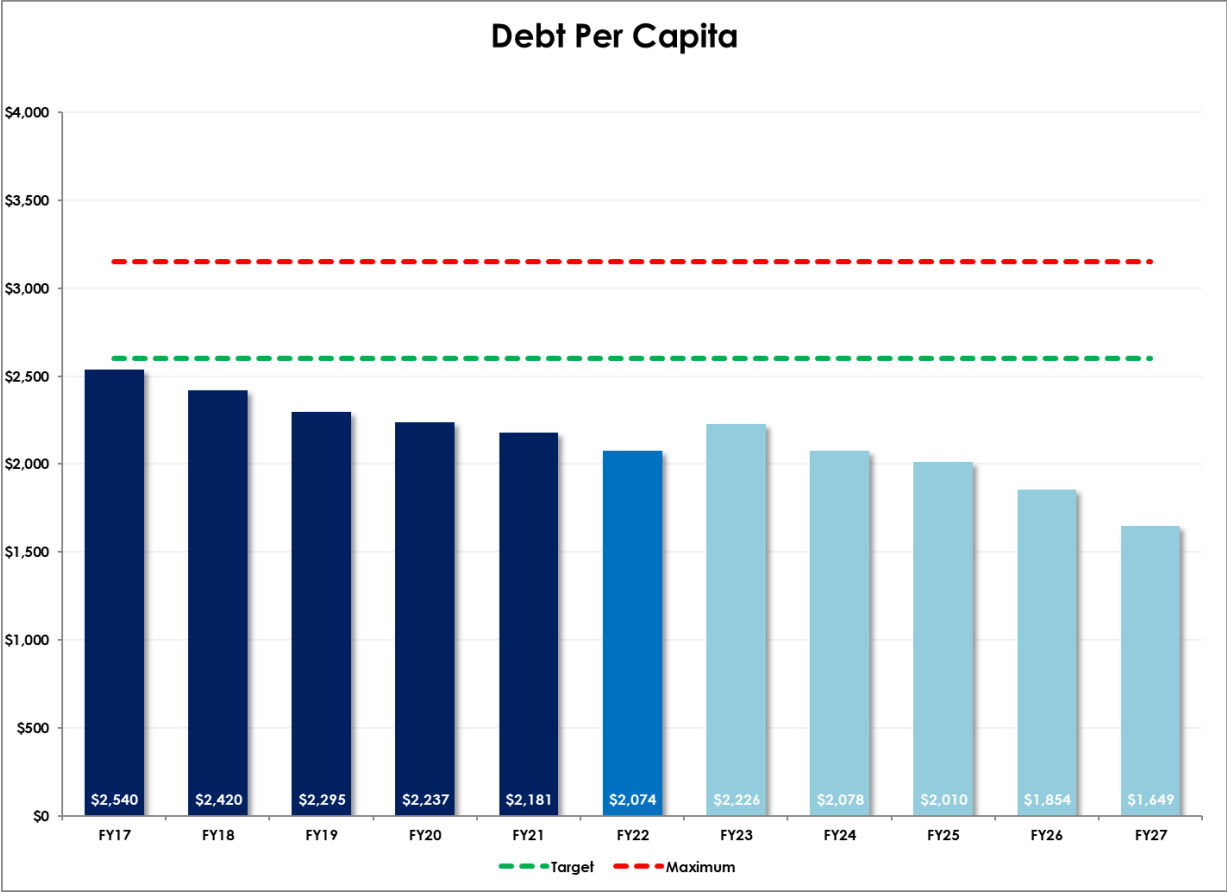
Like the previous measure, the City also looks at FY21 data here since it is difficult to predict what Fund Balance will be at the end of FY22. Unassigned GSD Fund Balance excluding City Council Emergency Reserve for FY21 increased to almost \$244 million, or 18.15% of GSD revenues. As discussed with the previous ratio, certain amounts of fund balance were assigned during the fiscal year for various purposes. Over time, this analysis shows the City has done a better job of setting aside reserves that can be used in times of financial stress. It is important that the City continue striving towards meeting and exceeding the established target as natural disasters or other financial emergencies may arise periodically, which require at least a temporary draw-down of these funds.



For FY22, the Ten-Year Principal Pay-down – All City Debt ratio is expected to be 75.20%, indicating that debt is being paid down more quickly than the adopted target of 50%. The City has produced significant improvement in its ten-year principal repayments over the years. A slight drop and subsequent stabilization are expected throughout the five-year period ending FY27 while maintaining the ratio well above the target as principal repayments escalate on the Better Jacksonville Plan debt. Please see the next page for a similar analysis, shown without the influence of BJP.



For FY22, the Ten-Year Principal Pay-down ratio on GSD Debt is projected to be 57.98%, which is well above the adopted target of 50%. This analysis, coupled with the prior chart showing all City debt, illustrates the impact of significant pay-downs on BJP debt without any new BJP issuance. Historical paydown ratios are static and do not incorporate expected future borrowing. The ratio reflects slightly less volatility over the next few years in comparison to the All City Debt analysis due to the planned acceleration of BJP debt paydowns with the intended purpose of closing the plan earlier than the original 2030 sunset date. The City is expected to remain above the adopted target through FY27.



Debt Per Capita is expected to be approximately \$2,074 as of the end of FY22. This is below the adopted target, and a significant improvement over five years ago when Debt Per Capita was much closer to this established threshold. This continued improvement is a testament to Jacksonville’s growing population and the City’s disciplined strategy of reducing debt outstanding over time.

PROJECTED IMPACT OF CHANGES RELATED TO FISCAL YEAR 2022-2023 5-YEAR CIP

The following section illustrates the impact of the Proposed FY23 borrowings to Debt Outstanding and the City's forward-looking debt ratios over the next five years. All currently outstanding debt and authorizations (detailed earlier in this study) serve as the baseline for this section.

In consideration of historical borrowing patterns, the analysis assumes borrowing for the budget authorization in any year will take place over a total of four years (50% in Year 1, 25% in Year 2, 15% in Year 3, and 10% in Year 4). In addition to including the Administration's Proposed FY23 Budget, the analysis includes forecasted borrowing for FY24-27 to give a more accurate picture of how the City's debt position may look over the next five years.

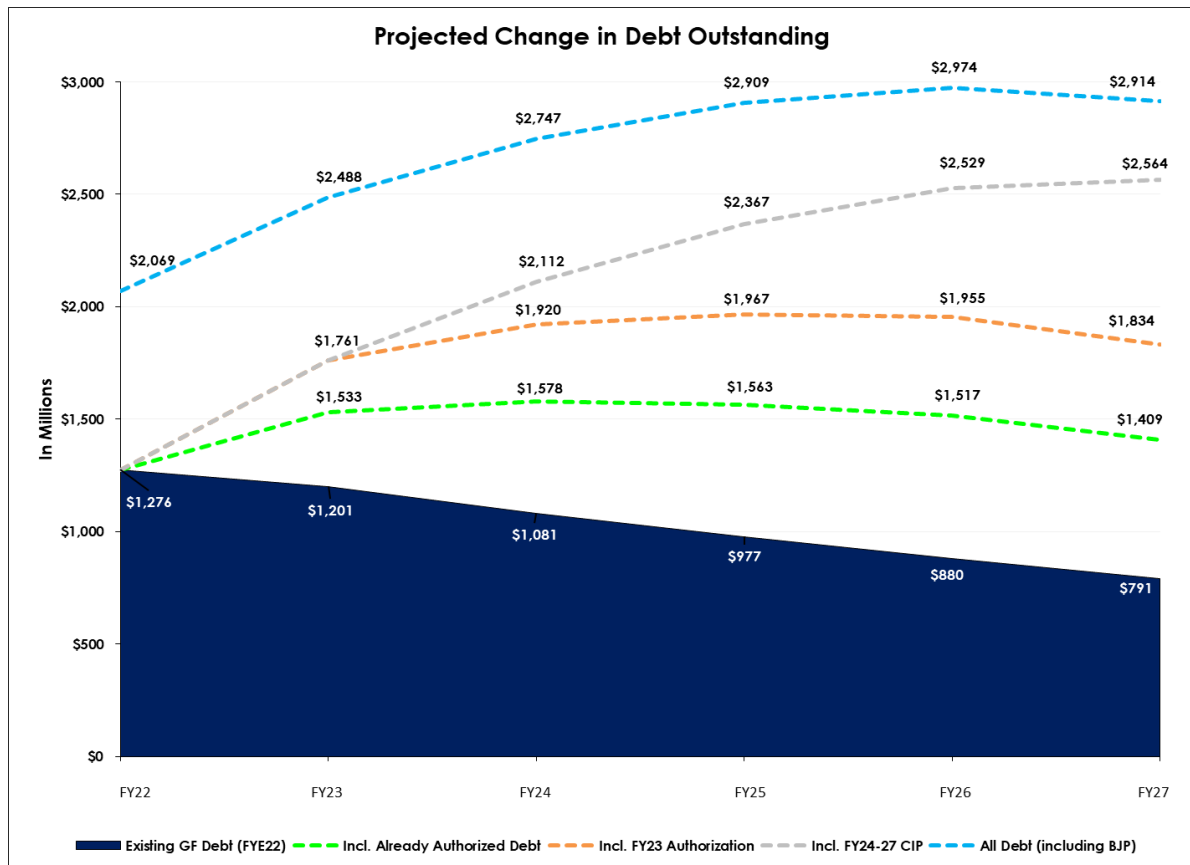
This analysis is merely a projection and should be used as a tool to help explain the relative impact of borrowing over time and help guide decision-making. Many of the variables assumed can (and will) change. While this is designed to be a helpful tool in decision-making, it should not be solely relied upon for determining whether to issue debt. Of equal importance is the need to assess the City's ability to make payments on debt as primarily driven by the annual budgeting process.

Without the further authorization of new borrowing (in addition to what has been discussed above), the City is projected to issue \$1.867 billion of new debt and retire \$1.022 million of debt over the next five years. This would result in an increase in outstanding debt of \$845 million from FYE 2022 to FYE 2027. Actual debt issued over the five-year timeframe will be driven by the pace of project completion as we do not issue debt until the funds have been spent. The table below reflects projected issuances and retirements for this period:

Projected Change in Debt Outstanding						
FISCAL YEAR END	2022	2023	2024	2025	2026	2027
Outstanding Debt, Beginning		\$2,068,797	\$2,487,962	\$2,747,369	\$2,908,911	\$2,974,486
Already Authorized - Prior CIP		331,266	165,633	99,380	66,253	-
Borrowing for Proposed Authorizations - FY23 5Y CIP*		228,098	305,978	276,962	224,270	168,756
Debt Paydown		(140,199)	(212,204)	(214,800)	(224,948)	(229,348)
Outstanding Debt, Ending		\$2,068,797	\$2,487,962	\$2,747,369	\$2,908,911	\$2,974,486

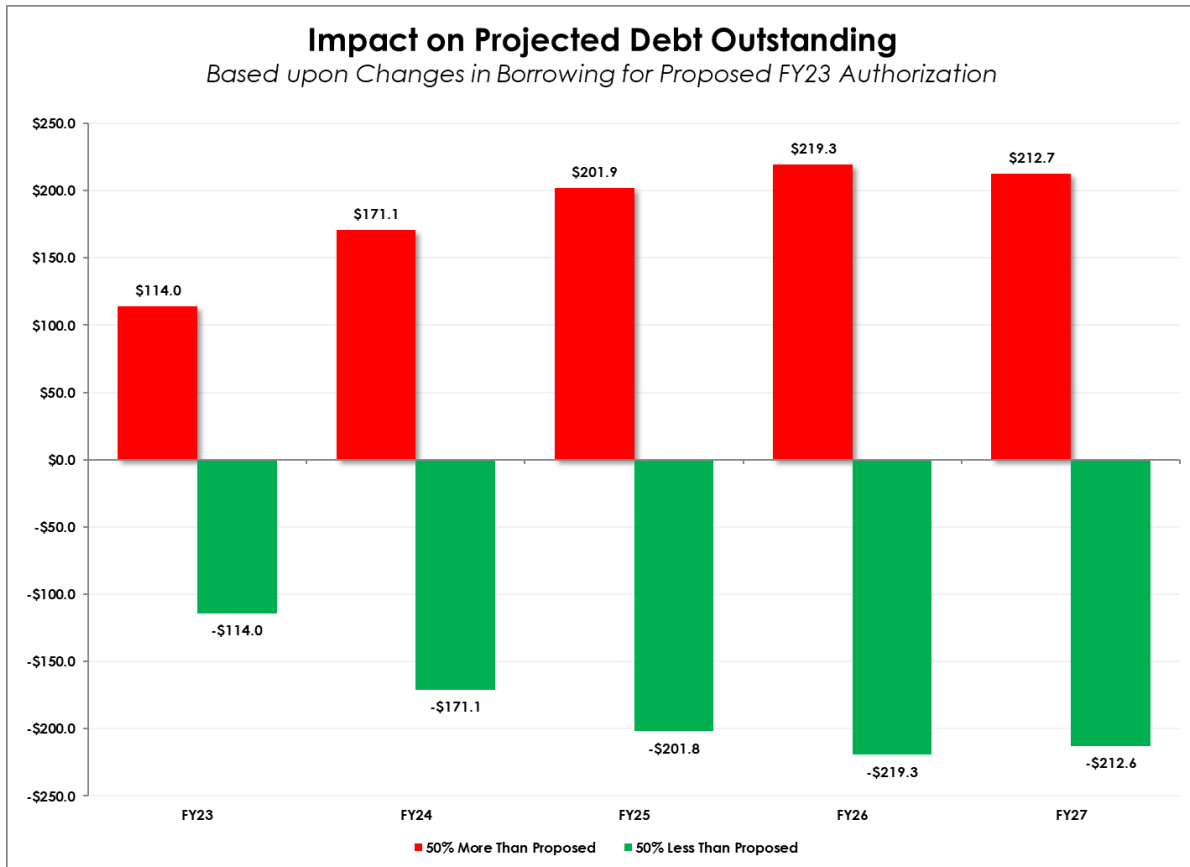
* Assumes the CIP borrowing authorized in a particular year is actually borrowed over the course of four years (50% in Year 1, 25% in Year 2, 15% in Year 3, and 10% in Year 4)

Debt Outstanding



Assuming historical borrowing patterns, the graphic above depicts a breakdown of projected debt outstanding through FY27. The breakdown illustrates existing debt and anticipated debt associated with previously authorized projects, as well as forecasted debt issuance associated with the FY23 Proposed Budget Authorization and potential debt issuance related to the remainder of the City’s 5-Year Capital Improvement Plan. Based on the assumed pace of spending (and borrowing) in future years, Non-BJP Debt will increase steadily over the next five years while the total amount of debt outstanding is projected to increase initially and then flatten out due to the City’s continued pay down of BJP-related debt. It is also unlikely that the pace of spending and the resulting borrowing will keep pace with our assumptions so the above depiction should be viewed as a conservative analysis. The City does not borrow to fund authorized projects until such projects are actively moving and spending money. There is often a lag as the RFP process, design, and engineering, take time prior to construction commencement.

Impact on Debt Outstanding

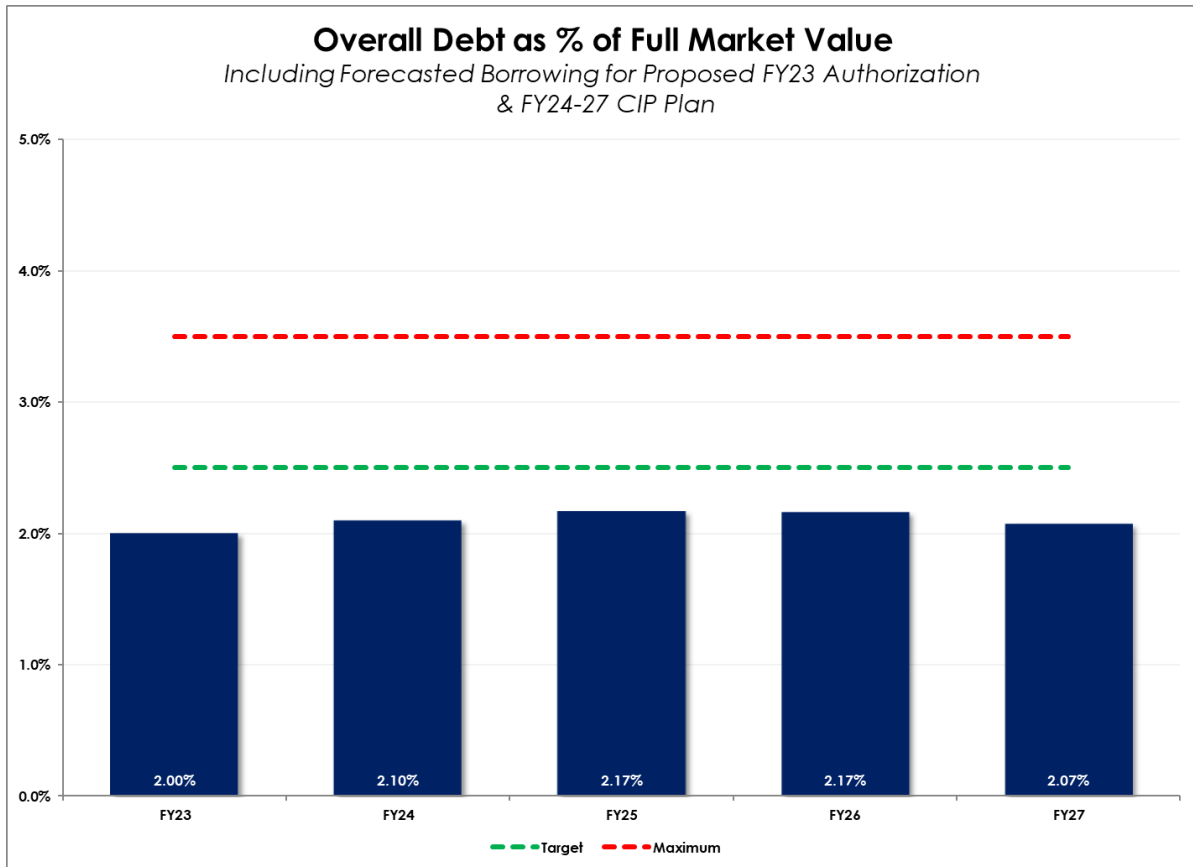


Increasing how much is borrowed results in a higher amount of debt outstanding over time, while decreasing the amount borrowed leads to a lower debt balance.

The graphic above illustrates the impact of increasing or decreasing the amount of borrowing authorization in the FY23 Proposed Budget above/below the amount proposed (\$452.8 million). For example, a 50% decrease in the amount proposed for borrowing authorization in FY23 would result in Total Debt Outstanding being about \$212.6 million lower than proposed at the end of FY27.

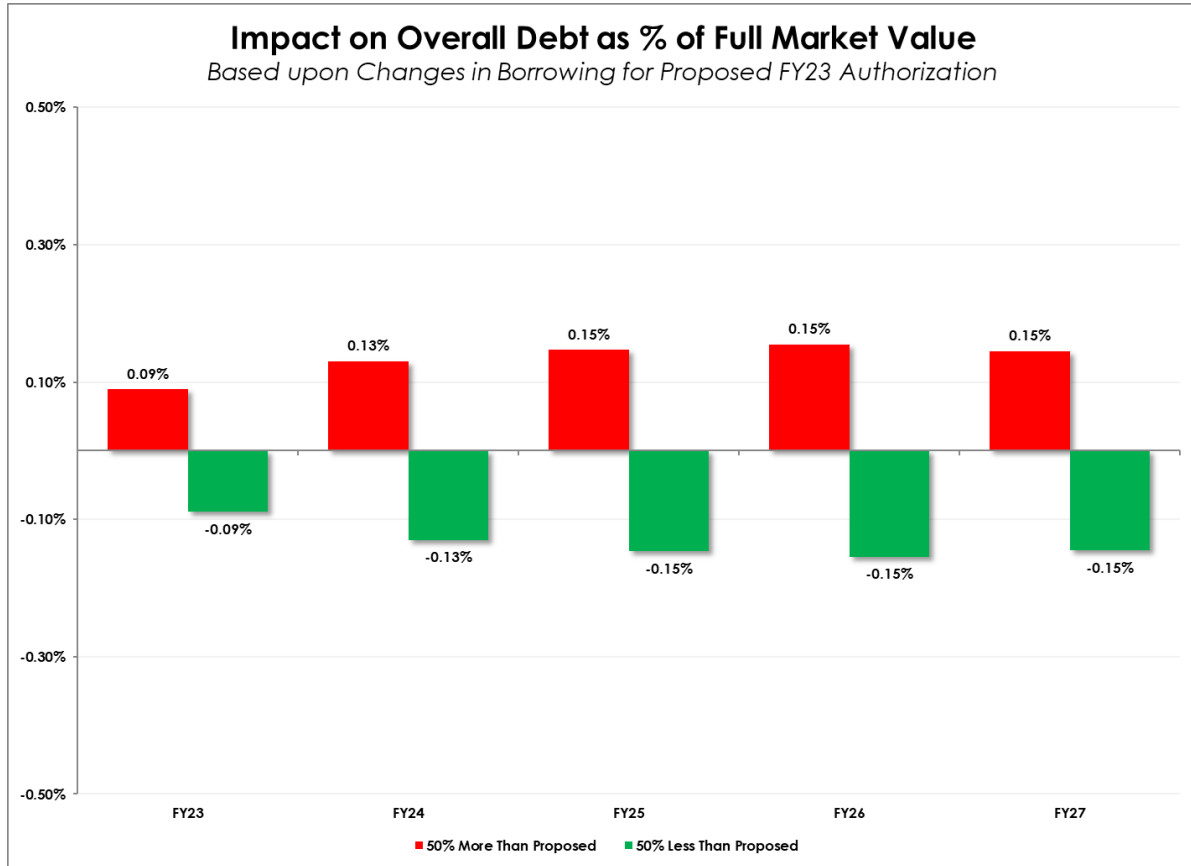
To view the impact of various incremental borrowing scenarios (between a 50% increase/decrease) relative to what was proposed, please refer to Exhibit C.

Overall Debt as % of Full Market Value



Including proposed and future CIP borrowing, Overall Debt as % of Full Market Value continues to stay below the City's established target of 2.5% over the next five years. The stability of this measure is a function of the City's continued long term pay-down of outstanding debt coupled with a steady and sustained increase in property values.

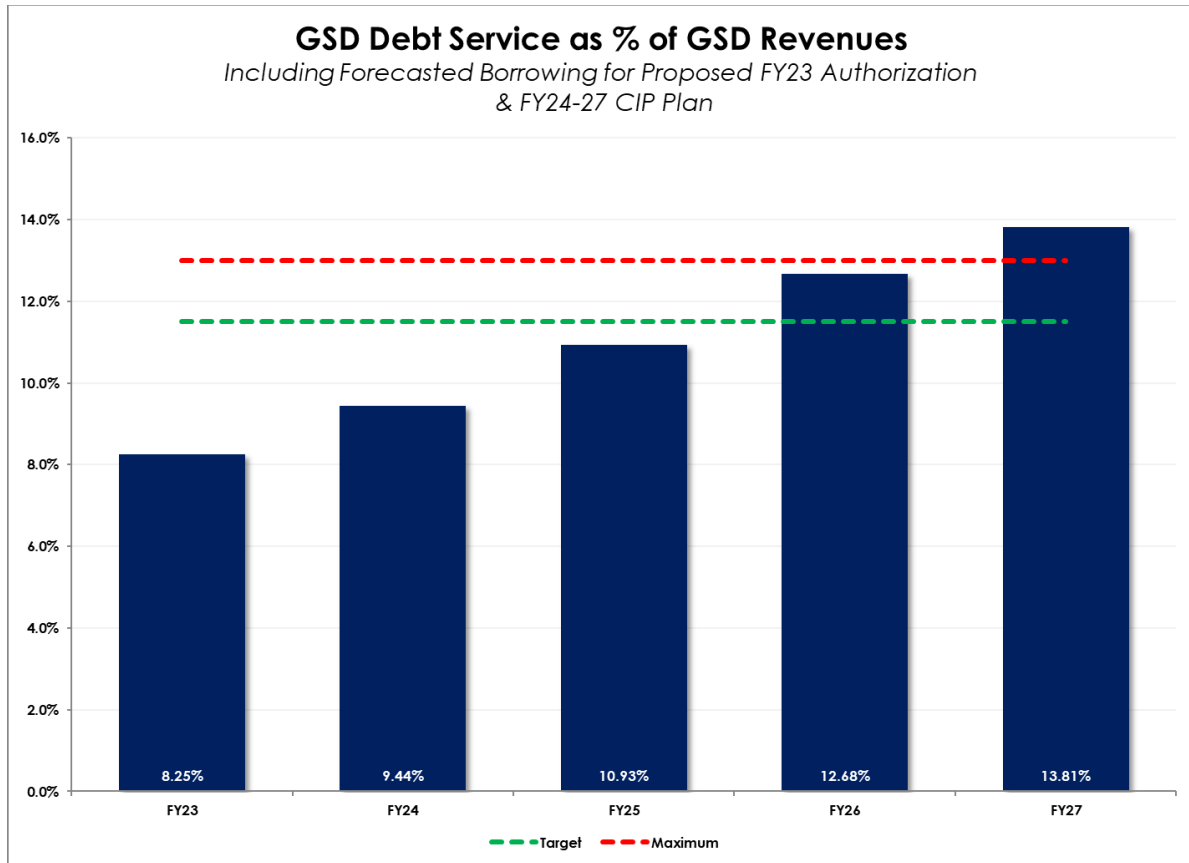
Impact on Overall Debt as % of Full Market Value



The graphic above illustrates the impact of changes to the Proposed FY23 borrowing authorization to the Overall Debt as % of Full Market Value ratio. While increasing the amount proposed for borrowing negatively impacts the ratio, the impact is only slight – even with borrowing 50% more than proposed. By responsibly managing the amount borrowed each year, the City is allowing overall annual debt reduction and the growing economy work to improve this measure over time.

To view the impact of various incremental borrowing scenarios (between a 50% increase/decrease) relative to what was proposed, please refer to Exhibit C.

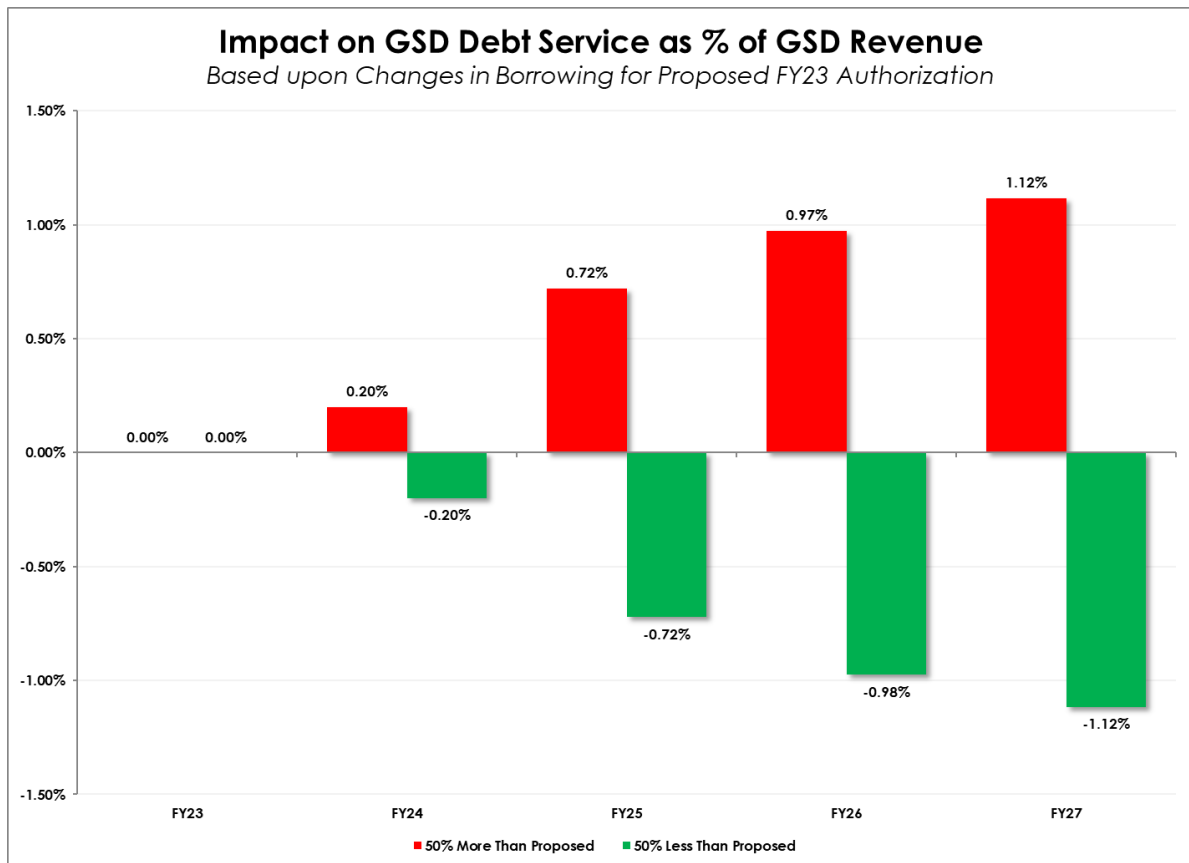
GSD Debt Service as % of GSD Revenues



When future borrowing is considered, GSD Debt Service as % of GSD Revenues is expected to increase significantly over the next five years, potentially breaching the maximum of 13% in FY27. Being careful not to issue more debt than the City can afford and taking into consideration the strength of the City's economy will help keep this ratio in good standing.

To view the impact of various incremental borrowing scenarios (between a 50% increase/decrease) relative to what was proposed, please refer to Exhibit C.

Impact on GSD Debt Service as % of GSD Revenues

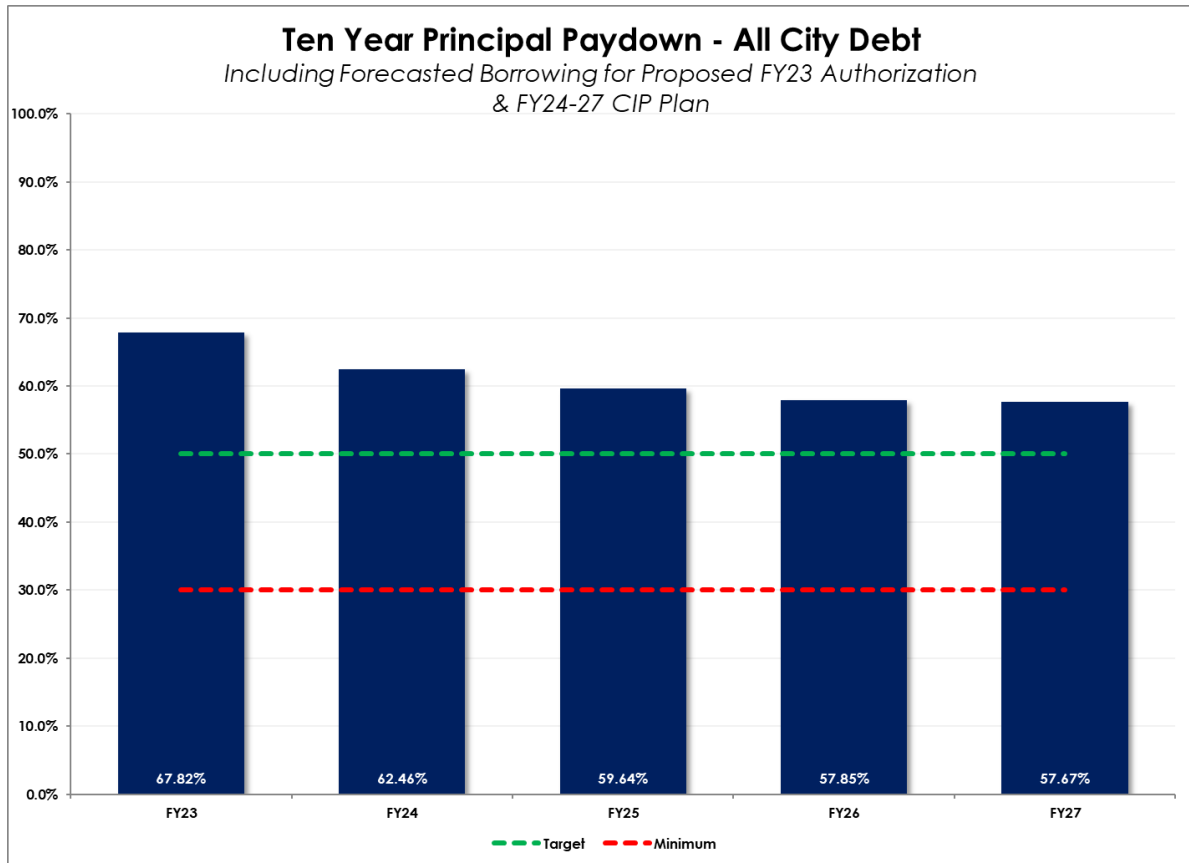


The graphic above illustrates the impact of changes to the Proposed FY23 borrowing authorization on the GSD Debt Service as % of GSD Revenues ratio. Borrowing more than what is proposed would mean more revenues would need to be committed for paying debt service on the amount borrowed – which has a negative impact on the GSD Debt Service as % of GSD Revenue ratio.

As shown above, increasing the amount of the Proposed FY23 borrowing authorization by 50% would result in the ratio being 1.12% higher in FY27. Due to the increase in expected borrowing over the next few years, the city is likely to approach its target level of 11.5% and is projected to slightly breach its maximum of 13.0% in FY27.

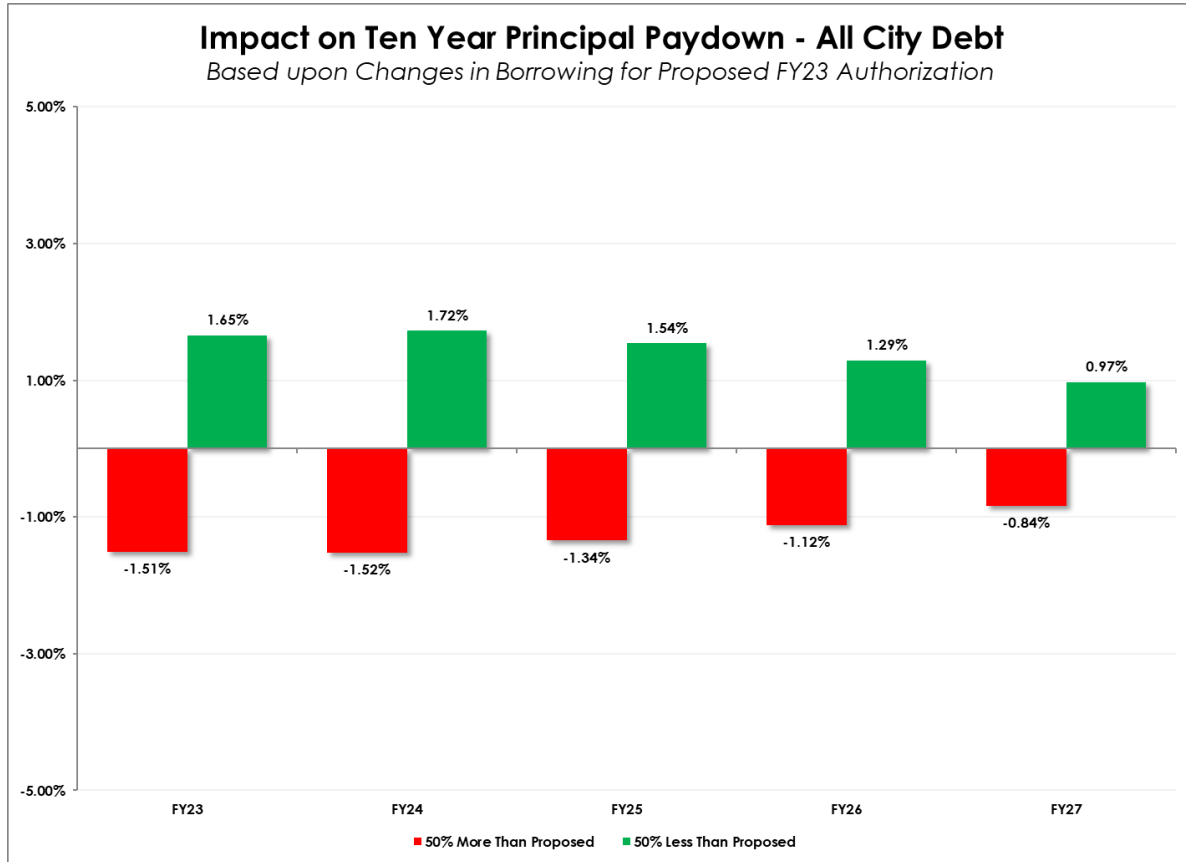
To view the impact of various incremental borrowing scenarios (between a 50% increase/decrease) relative to what was proposed, please refer to Exhibit C.

Ten Year Principal Paydown – All City Debt



Including the borrowing authorizations proposed for FY23 and forecasted for FY24-27, the Ten-Year Principal Paydown – All City Debt measure is projected to decrease to 57.67% by the end of FY27. This is largely a function of the amount of BJP-related debt being paid down each year. Forecast to be well above the 50% target in FY23, the city is well-positioned to pay down a significant amount of its outstanding debt over the next several years.

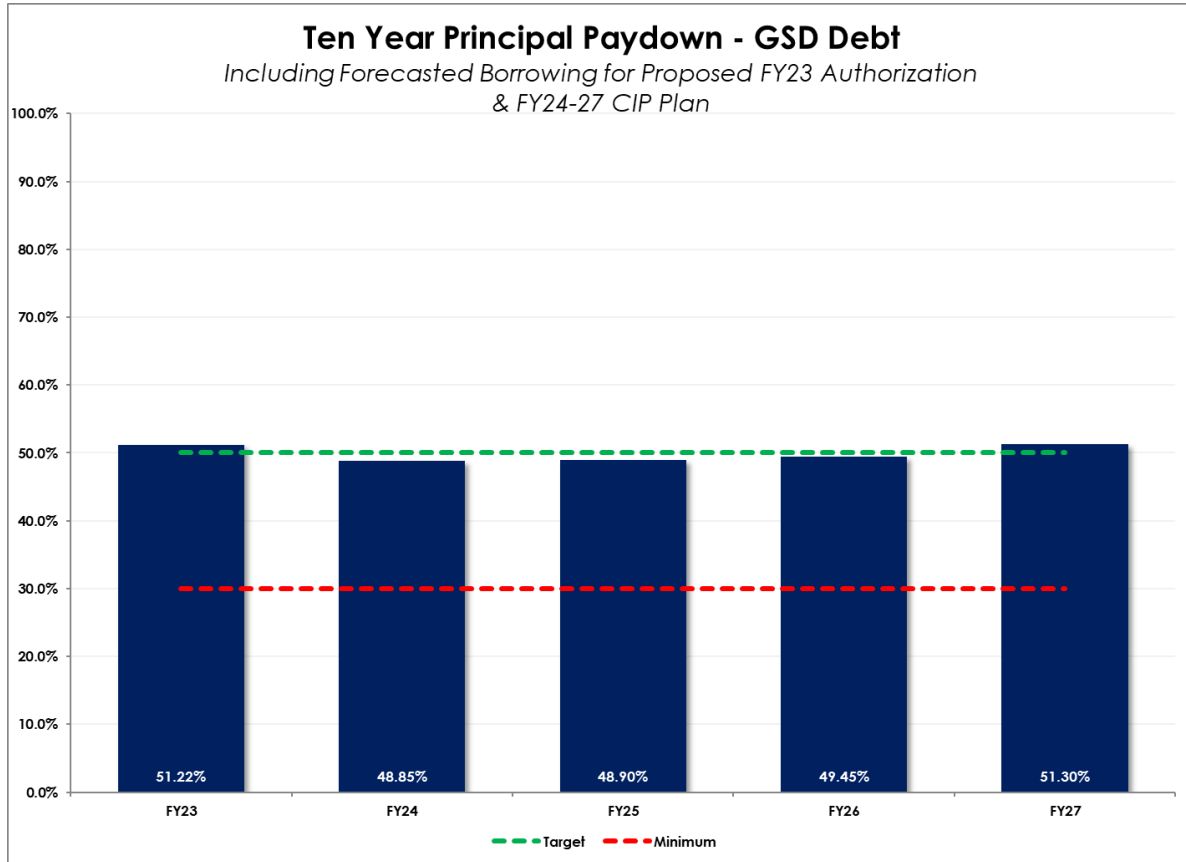
Impact on Ten Year Principal Paydown – All City Debt



As shown by the graphic above, changes to the Proposed FY23 borrowing authorization would have minimal impact to the Ten-Year Principal Paydown – All City Debt measure. Again, the paydown of BJP-related debt is the driver here. Intuitively, paying down more debt than is borrowed each year softens the impact of increasing the amount borrowed in any one year.

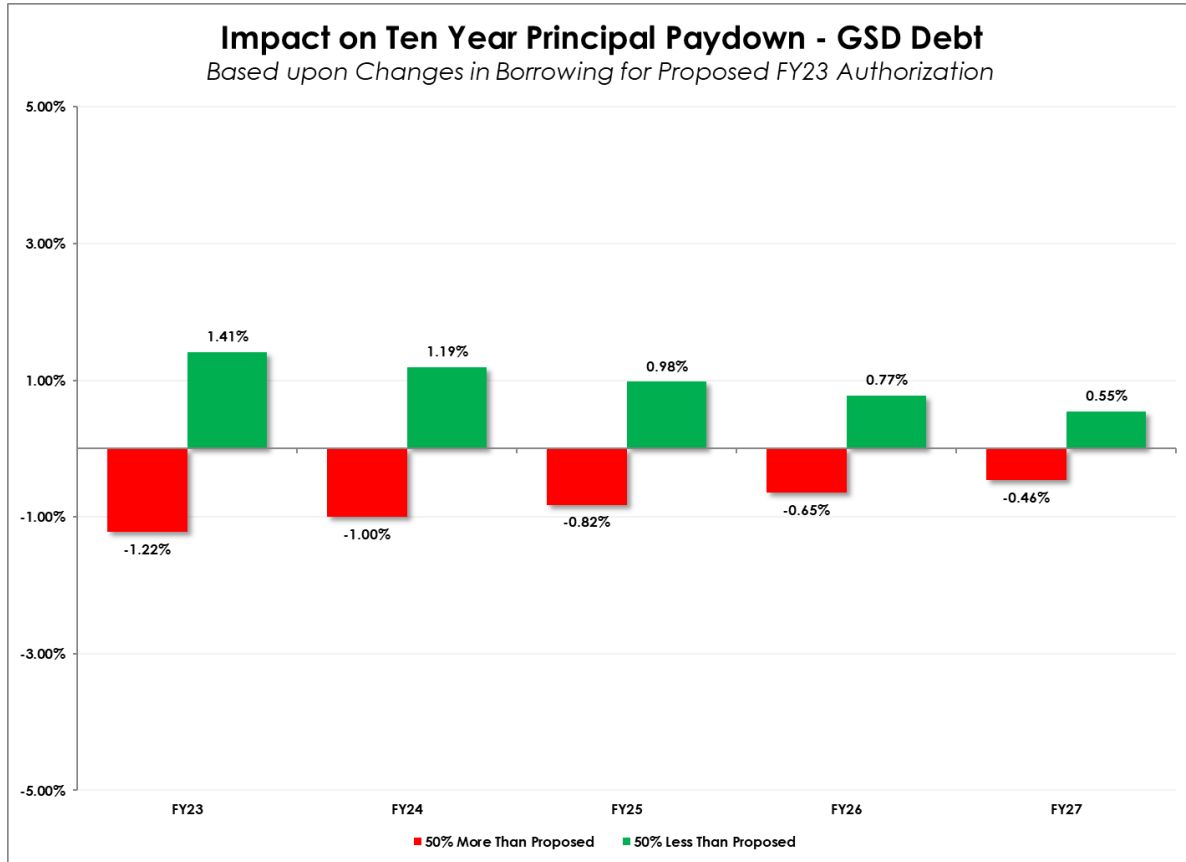
To view the impact of various incremental borrowing scenarios (between a 50% increase/decrease) relative to what was proposed, please refer to Exhibit C.

Ten Year Principal Paydown – GSD Debt



The Ten-Year Principal Paydown – GSD Debt measure takes out the impact of debt associated with the BJP Program. Including the borrowing authorization proposed for FY23 and forecasted for FY24-27, the measure is projected to remain within a tight range and is expected to drop slightly below the 50% target level.

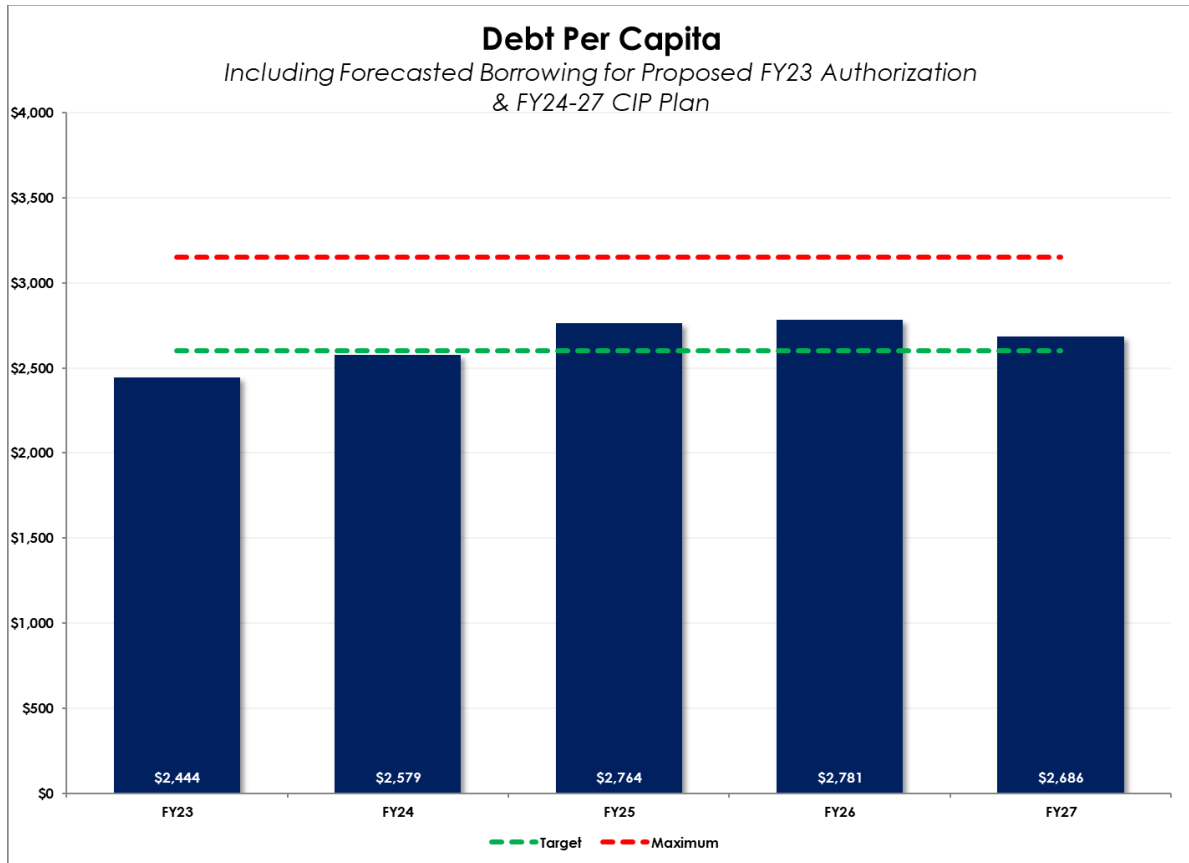
Impact on Ten Year Principal Paydown – GSD Debt



The impact of adjusting the borrowing authorization vs. what was proposed in the FY23 Budget on the Ten-Year Principal Paydown – GSD Debt measure is shown above. Increasing the amount of proposed borrowing would negatively impact this measure and would increase the probability that the City will fall below its target level of 50% sometime over the next five years.

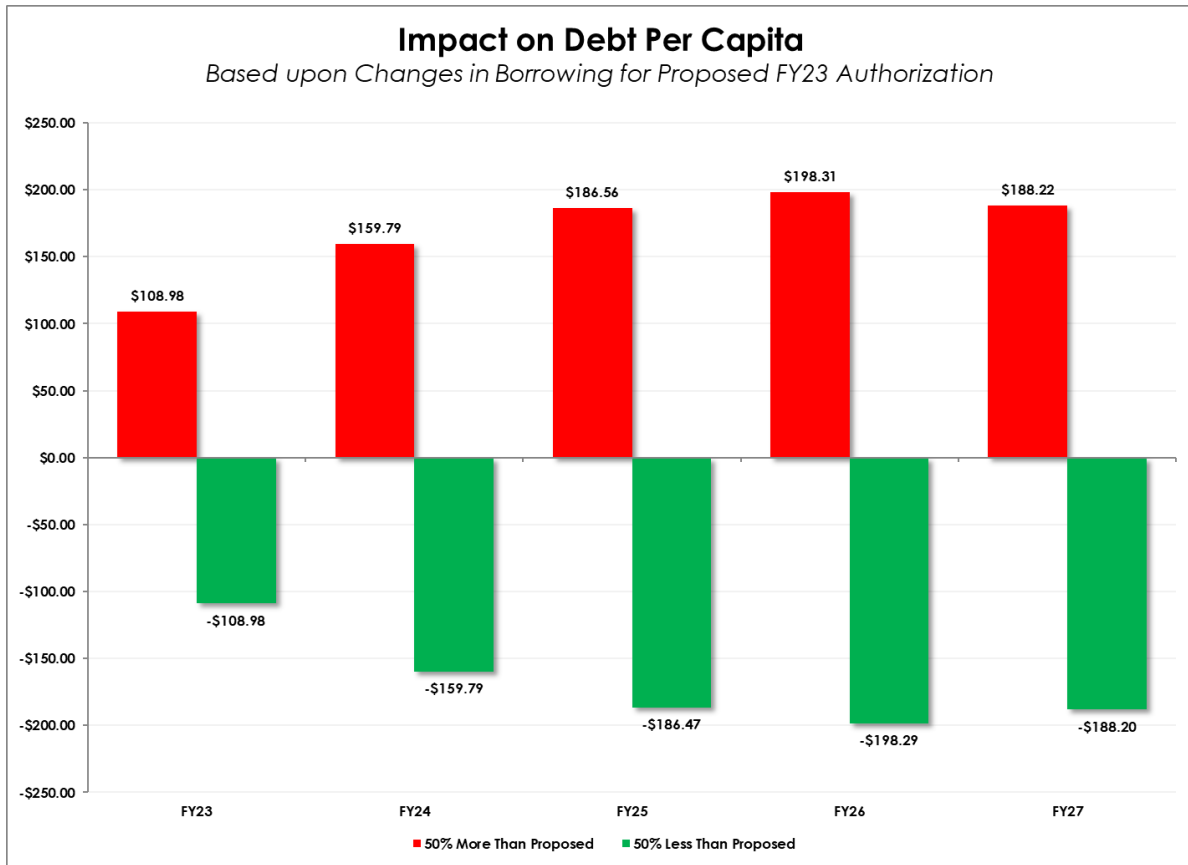
To view the impact of various incremental borrowing scenarios (between a 50% increase/decrease) relative to what was proposed, please refer to Exhibit C.

Debt Per Capita



After including the borrowing authorization proposed for FY23 and forecasted for FY24-27, Debt Per Capita is expected to breach its target level in FY25 and is then projected to generally stabilize over the next few years. This is a function of a higher level of debt outstanding over time, partially offset by anticipated future growth in the City's population.

Impact on Debt Per Capita



The graphic above illustrates the impact of increasing or decreasing the amount of borrowing authorization proposed in the recent FY23 Budget submission. Decreases in the amount borrowed will result in lower debt burden on individual citizens of Jacksonville, while increases will likewise increase the debt burden.

Even with an increase in the proposed FY23 borrowing authorization of 50%, the City's Debt Per Capita measure stays under the maximum amount of \$3,150 per citizen but is expected to breach its target level of \$2,600 over the next few years. The amount of debt being paid off each year, along with projected increases in the City's population, will help keep this ratio below its maximum.

To view the impact of various incremental borrowing scenarios (between a 50% increase/decrease) relative to what was proposed, please refer to Exhibit C.

Exhibit A
Schedule of Outstanding Debt

CITY OF JACKSONVILLE, FLORIDA
PROJECTED DEBT OUTSTANDING
SEPTEMBER 30, 2022

	<u>PRINCIPAL OUTSTANDING</u>
GOVERNMENTAL ACTIVITIES:	
Revenue Bonds Supported by General Funds:	
Special Revenue Bonds, Taxable Series 2009C-2 (Build America Bonds)	-
Special Revenue Bonds, Series 2011A	-
Special Revenue Refunding Bonds, Series 2012C	19,245,000
Special Revenue Refunding Bonds, Series 2012D	2,430,000
Special Revenue Bonds, Series 2013A	27,175,000
Special Revenue Refunding Bonds, Series 2014	56,505,000
Special Revenue Bonds, Series 2016A	42,330,671
Special Revenue and Refunding Bonds, Series 2017A	10,600,000
Special Revenue Refunding Bonds, Series 2019A	90,868,300
Special Revenue and Refunding Bonds, Series 2020A	-
Taxable Special Revenue Refunding Bonds, Series 2020C	66,061,220
Special Revenue Refunding Bonds, Series 2022A (Forward Delivery)	68,060,000
Total Revenue Bonds Supported by General Funds	<u>\$ 383,275,191</u>
Special Revenue Bonds Payable from Internal Service Operations:	
Special Revenue Bonds, Taxable Series 2009C-2 (Build America Bonds)	-
Special Revenue Bonds, Series 2011A	-
Special Revenue Bonds, Series 2013A	20,135,000
Special Revenue Bonds, Taxable Series 2013B	6,570,000
Special Revenue and Refunding Bonds, Series 2014	32,190,000
Special Revenue Bonds, Series 2016A	28,994,330
Special Revenue and Refunding Bonds, Series 2017A	68,185,000
Special Revenue Bonds, Series 2018	46,805,000
Special Revenue Refunding Bonds, Series 2019A	46,175,000
Special Revenue and Refunding Bonds, Series 2020A	113,900,000
Taxable Special Revenue Refunding Bonds, Series 2020C	37,173,780
Special Revenue Bonds, Series 2021A	87,670,000
Taxable Special Revenue Bond, Series 2022B	28,682,400
Special Revenue Refunding Bonds, Series 2022C - Projected New Money	110,825,000
Total Special Revenue Bonds Payable from Internal Service Operations	<u>\$ 627,305,510</u>
Notes Payable from Internal Service Operations:	
Amort. Short Term Debt	32,300,000
Amort. Short Term Debt - Projected FYE22 New Issuance	25,000,000
Total Notes Payable from Internal Service Operations	<u>\$ 57,300,000</u>

CITY OF JACKSONVILLE, FLORIDA (Continued)
PROJECTED DEBT OUTSTANDING
SEPTEMBER 30, 2022

**PRINCIPAL
OUTSTANDING**

Revenue Bonds Supported by BJP Revenues:	
Better Jacksonville Sales Tax Revenue Refunding Bonds, Series 2012	16,390,000
Transportation Revenue Refunding Bonds, Series 2012A	2,155,000
Transportation Revenue Refunding Bonds, Series 2012B	8,470,000
Better Jacksonville Sales Tax Revenue Refunding Bonds, Series 2012A	4,335,000
Transportation Revenue Refunding Bonds, Series 2015	180,965,000
Better Jacksonville Sales Tax Revenue Refunding Bonds, Series 2016	53,960,000
Transportation Revenue Refunding Bonds, Series 2018	27,720,000
Taxable Transportation Revenue Refunding Bonds, Series 2020	149,710,000
Better Jacksonville Sales Tax Revenue Refunding Bonds, Series 2021 (BL)	16,530,000
Better Jacksonville Sales Tax Revenue Refunding Bonds, Series 2022 (BL)	149,871,107
Total Revenue Bonds Supported by BJP Revenues	<u>\$ 610,106,107</u>
Special Revenue Bonds Supported by BJP Revenues:	
Special Revenue Refunding Bonds, Series 2013C	31,565,000
Special Revenue Refunding Bonds, Series 2016B	54,225,000
Special Revenue Refunding Bonds, Series 2017B	31,455,000
Special Revenue Refunding Bonds, Series 2019B	45,535,000
Special Revenue Refunding Bonds, Series 2020B	15,670,000
Total Special Revenue Bonds Supported by BJP Revenues	<u>\$ 178,450,000</u>
Notes Payable Supported by BJP Revenues:	
State Infrastructure Bank Loan #1	\$ 4,099,239
State Infrastructure Bank Loan #2	-
Total Notes Payable Supported by BJP Revenues	<u>\$ 4,099,239</u>
TOTAL GOVERNMENTAL ACTIVITIES	<u>\$ 1,860,536,047</u>
BUSINESS-LIKE ACTIVITIES:	
Revenue Bonds Supported by Business-Type Activities:	
Better Jacksonville Sales Tax Revenue Refunding Bonds, Series 2012	-
Better Jacksonville Sales Tax Revenue Refunding Bonds, Series 2012A	4,310,000
Capital Improvement Revenue Refunding Bonds, Series 2012	7,110,000
Special Revenue and Refunding Bonds, Series 2014	1,615,000
Special Revenue and Refunding Bonds, Series 2017A	19,500,000
Amortizing Short Term Debt	-
Special Revenue Refunding Bonds, Series 2019A	296,700
Special Revenue Bonds, Series 2021A	10,230,000
Special Revenue Refunding Bonds, Series 2022A (Forward Delivery)	52,320,000
Better Jacksonville Sales Tax Revenue Refunding Bonds, Series 2022 (BL)	112,878,893
TOTAL BUSINESS-TYPE ACTIVITIES	<u>\$ 208,260,593</u>
TOTAL BONDED INDEBTEDNESS	<u>\$ 2,068,796,640</u>

**Exhibit B
Bond Ratings Scale**

Bond Ratings Scale

Moody's		S&P		Fitch		Definition
Long-term	Short-term	Long-term	Short-term	Long-term	Short-term	
Aaa	P-1	AAA	A-1+	AAA	F1+	Prime
Aa1		AA+		AA+		High grade
Aa2		AA		AA		
Aa3		AA-		AA-		
A1	P-2	A+	A-1	A+	F1	Upper medium grade
A2		A		A		
A3		A-		A-		
Baa1	P-3	BBB+	A-2	BBB+	F2	Medium grade
Baa2		BBB		BBB		
Baa3		BBB-		BBB-		
Ba1	Not Prime (NP)	BB+	B	BB+	B	Non-investment grade speculative
Ba2		BB		BB		
Ba3		BB-		BB-		
B1		B+		B+		Highly speculative
B2		B		B		
B3		B-		B-		
Caa1		CCC+		C		
Caa2	CCC	CC				
Caa3	CCC-	CC				
Ca	CC	C	Speculative, in or near default			
C	D	D	RD/D	RD/D	In default, little prospect of recovery	
/						
/						

**Exhibit C
Debt Affordability Study Required Ratios & Sensitivity Analysis – FY23 Budget Update**

Overall Net Debt as % of Full Market Value					
	2023	2024	2025	2026	2027
Full Market Value	\$127,747,316,464	\$130,302,262,793	\$132,908,308,049	\$135,566,474,210	\$138,277,803,694
Overall Net Debt (+50%)	\$2,671,319,719	\$2,907,249,176	\$3,082,355,889	\$3,145,864,051	\$3,068,493,397
Overall Net Debt (+\$50M)	\$2,582,458,219	\$2,775,067,695	\$2,930,488,186	\$2,982,697,842	\$2,911,945,947
Overall Net Debt (+\$40M)	\$2,577,420,719	\$2,767,574,413	\$2,921,876,232	\$2,973,453,889	\$2,903,086,728
Overall Net Debt (+\$30M)	\$2,572,383,219	\$2,760,081,132	\$2,913,284,154	\$2,964,199,811	\$2,894,207,634
Overall Net Debt (+\$20M)	\$2,567,345,719	\$2,752,587,851	\$2,904,672,201	\$2,954,955,857	\$2,885,348,416
Overall Net Debt (+\$10M)	\$2,562,308,219	\$2,745,094,570	\$2,896,060,248	\$2,945,711,904	\$2,876,489,197
Overall Net Debt (As Proposed)	\$2,557,270,719	\$2,737,601,288	\$2,887,448,295	\$2,936,448,076	\$2,867,580,478
Overall Net Debt (-\$10M)	\$2,552,233,219	\$2,730,108,007	\$2,878,856,217	\$2,927,213,873	\$2,858,731,009
Overall Net Debt (-\$20M)	\$2,547,195,719	\$2,722,614,726	\$2,870,244,264	\$2,917,950,045	\$2,849,842,166
Overall Net Debt (-\$30M)	\$2,542,158,219	\$2,715,121,445	\$2,861,632,311	\$2,908,706,092	\$2,840,982,947
Overall Net Debt (-\$40M)	\$2,537,120,719	\$2,707,628,163	\$2,853,020,357	\$2,899,462,139	\$2,832,103,853
Overall Net Debt (-\$50M)	\$2,532,083,219	\$2,700,134,882	\$2,844,408,404	\$2,890,198,311	\$2,823,215,009
Overall Net Debt (-50%)	\$2,443,221,719	\$2,567,953,401	\$2,692,641,451	\$2,727,050,717	\$2,666,695,925
Ratio	2023	2024	2025	2026	2027
50% Increase	2.09%	2.23%	2.32%	2.32%	2.22%
\$50M Increase	2.02%	2.13%	2.20%	2.20%	2.11%
\$40M Increase	2.02%	2.12%	2.20%	2.19%	2.10%
\$30M Increase	2.01%	2.12%	2.19%	2.19%	2.09%
\$20M Increase	2.01%	2.11%	2.19%	2.18%	2.09%
\$10M Increase	2.01%	2.11%	2.18%	2.17%	2.08%
As Proposed	2.00%	2.10%	2.17%	2.17%	2.07%
\$10M Decrease	2.00%	2.10%	2.17%	2.16%	2.07%
\$20M Decrease	1.99%	2.09%	2.16%	2.15%	2.06%
\$30M Decrease	1.99%	2.08%	2.15%	2.15%	2.05%
\$40M Decrease	1.99%	2.08%	2.15%	2.14%	2.05%
\$50M Decrease	1.98%	2.07%	2.14%	2.13%	2.04%
50% Decrease	1.91%	1.97%	2.03%	2.01%	1.93%

GSD Debt Service as % of GSD Revenues					
	2023	2024	2025	2026	2027
GSD Revenue	\$1,396,667,293	\$1,424,600,639	\$1,453,092,652	\$1,482,154,505	\$1,511,797,595
GSD Debt Service (+50%)	\$115,163,102	\$137,386,347	\$169,264,649	\$202,368,643	\$225,686,490
GSD Debt Service (+\$50M)	\$115,163,102	\$135,164,810	\$161,088,056	\$191,115,062	\$212,545,390
GSD Debt Service (+\$40M)	\$115,163,102	\$135,038,872	\$160,626,962	\$190,472,968	\$211,793,828
GSD Debt Service (+\$30M)	\$115,163,102	\$134,912,935	\$160,156,118	\$189,841,125	\$211,052,015
GSD Debt Service (+\$20M)	\$115,163,102	\$134,786,997	\$159,695,024	\$189,199,031	\$210,300,453
GSD Debt Service (+\$10M)	\$115,163,102	\$134,661,060	\$159,233,931	\$188,556,937	\$209,548,890
GSD Debt Service (As Proposed)	\$115,163,102	\$134,535,122	\$158,772,837	\$187,924,593	\$208,816,328
GSD Debt Service (-\$10M)	\$115,163,102	\$134,409,185	\$158,301,993	\$187,283,000	\$208,065,265
GSD Debt Service (-\$20M)	\$115,163,102	\$134,283,247	\$157,840,899	\$186,650,656	\$207,322,953
GSD Debt Service (-\$30M)	\$115,163,102	\$134,157,310	\$157,379,806	\$186,008,562	\$206,571,390
GSD Debt Service (-\$40M)	\$115,163,102	\$134,031,372	\$156,918,712	\$185,366,468	\$205,829,578
GSD Debt Service (-\$50M)	\$115,163,102	\$133,905,435	\$156,457,618	\$184,734,125	\$205,087,265
GSD Debt Service (-50%)	\$115,163,102	\$131,683,897	\$148,281,024	\$173,473,312	\$191,939,434
Ratio	2023	2024	2025	2026	2027
50% Increase	8.25%	9.64%	11.65%	13.65%	14.93%
\$50M Increase	8.25%	9.49%	11.09%	12.89%	14.06%
\$40M Increase	8.25%	9.48%	11.05%	12.85%	14.01%
\$30M Increase	8.25%	9.47%	11.02%	12.81%	13.96%
\$20M Increase	8.25%	9.46%	10.99%	12.77%	13.91%
\$10M Increase	8.25%	9.45%	10.96%	12.72%	13.86%
As Proposed	8.25%	9.44%	10.93%	12.68%	13.81%
\$10M Decrease	8.25%	9.43%	10.89%	12.64%	13.76%
\$20M Decrease	8.25%	9.43%	10.86%	12.59%	13.71%
\$30M Decrease	8.25%	9.42%	10.83%	12.55%	13.66%
\$40M Decrease	8.25%	9.41%	10.80%	12.51%	13.61%
\$50M Decrease	8.25%	9.40%	10.77%	12.46%	13.57%
50% Decrease	8.25%	9.24%	10.20%	11.70%	12.70%

Exhibit C (continued)
Debt Affordability Study Required Ratios & Sensitivity Analysis – FY23 Budget Update

Ten Year Principal Paydown - All City Debt	2023	2024	2025	2026	2027
Total Debt Outstanding (+50%)	\$2,602,010,524	\$2,918,442,050	\$3,110,789,301	\$3,193,793,601	\$3,126,562,350
Total Debt Outstanding (+\$50M)	\$2,513,149,024	\$2,785,149,800	\$2,953,488,301	\$3,022,920,601	\$2,960,859,350
Total Debt Outstanding (+\$40M)	\$2,508,111,524	\$2,777,593,550	\$2,944,570,801	\$3,013,235,601	\$2,951,474,350
Total Debt Outstanding (+\$30M)	\$2,503,074,024	\$2,770,037,300	\$2,935,663,301	\$3,003,550,601	\$2,942,079,350
Total Debt Outstanding (+\$20M)	\$2,498,036,524	\$2,762,481,050	\$2,926,745,801	\$2,993,865,601	\$2,932,694,350
Total Debt Outstanding (+\$10M)	\$2,492,999,024	\$2,754,924,800	\$2,917,828,301	\$2,984,180,601	\$2,923,309,350
Total Debt Outstanding (As Proposed)	\$2,487,961,524	\$2,747,368,550	\$2,908,910,801	\$2,974,485,601	\$2,913,894,350
Total Debt Outstanding (-\$10M)	\$2,482,924,024	\$2,739,812,300	\$2,900,003,301	\$2,964,810,601	\$2,904,519,350
Total Debt Outstanding (-\$20M)	\$2,477,886,524	\$2,732,256,050	\$2,891,085,801	\$2,955,115,601	\$2,895,114,350
Total Debt Outstanding (-\$30M)	\$2,472,849,024	\$2,724,699,800	\$2,882,168,301	\$2,945,430,601	\$2,885,729,350
Total Debt Outstanding (-\$40M)	\$2,467,811,524	\$2,717,143,550	\$2,873,250,801	\$2,935,745,601	\$2,876,334,350
Total Debt Outstanding (-\$50M)	\$2,462,774,024	\$2,709,587,300	\$2,864,333,301	\$2,926,050,601	\$2,866,929,350
Total Debt Outstanding (-50%)	\$2,373,912,524	\$2,576,295,050	\$2,707,133,051	\$2,755,187,601	\$2,701,246,350
Ten Year Principal Paydown (+50%)	\$1,725,295,000	\$1,778,434,000	\$1,813,600,000	\$1,811,972,000	\$1,777,000,000
Ten Year Principal Paydown (+\$50M)	\$1,695,665,000	\$1,729,834,000	\$1,752,330,000	\$1,740,882,000	\$1,701,810,000
Ten Year Principal Paydown (+\$40M)	\$1,693,975,000	\$1,727,064,000	\$1,748,840,000	\$1,736,862,000	\$1,697,560,000
Ten Year Principal Paydown (+\$30M)	\$1,692,295,000	\$1,724,304,000	\$1,745,380,000	\$1,732,832,000	\$1,693,290,000
Ten Year Principal Paydown (+\$20M)	\$1,690,625,000	\$1,721,574,000	\$1,741,930,000	\$1,728,832,000	\$1,689,080,000
Ten Year Principal Paydown (+\$10M)	\$1,688,925,000	\$1,718,794,000	\$1,738,420,000	\$1,724,772,000	\$1,684,780,000
Ten Year Principal Paydown (As Proposed)	\$1,687,275,000	\$1,716,044,000	\$1,734,960,000	\$1,720,752,000	\$1,680,520,000
Ten Year Principal Paydown (-\$10M)	\$1,685,565,000	\$1,713,284,000	\$1,731,470,000	\$1,716,702,000	\$1,676,240,000
Ten Year Principal Paydown (-\$20M)	\$1,683,895,000	\$1,710,544,000	\$1,728,020,000	\$1,712,692,000	\$1,672,000,000
Ten Year Principal Paydown (-\$30M)	\$1,682,215,000	\$1,707,774,000	\$1,724,540,000	\$1,708,672,000	\$1,667,760,000
Ten Year Principal Paydown (-\$40M)	\$1,680,535,000	\$1,705,024,000	\$1,721,080,000	\$1,704,672,000	\$1,663,510,000
Ten Year Principal Paydown (-\$50M)	\$1,678,865,000	\$1,702,264,000	\$1,717,590,000	\$1,700,612,000	\$1,659,230,000
Ten Year Principal Paydown (-50%)	\$1,649,205,000	\$1,653,624,000	\$1,656,310,000	\$1,629,522,000	\$1,584,040,000
Ratio	2023	2024	2025	2026	2027
50% Increase	66.31%	60.94%	58.30%	56.73%	56.84%
\$50M Increase	67.47%	62.11%	59.33%	57.59%	57.48%
\$40M Increase	67.54%	62.18%	59.39%	57.64%	57.52%
\$30M Increase	67.61%	62.25%	59.45%	57.69%	57.55%
\$20M Increase	67.68%	62.32%	59.52%	57.75%	57.59%
\$10M Increase	67.75%	62.39%	59.58%	57.80%	57.63%
As Proposed	67.82%	62.46%	59.64%	57.85%	57.67%
\$10M Decrease	67.89%	62.53%	59.71%	57.90%	57.71%
\$20M Decrease	67.96%	62.61%	59.77%	57.96%	57.75%
\$30M Decrease	68.03%	62.68%	59.83%	58.01%	57.79%
\$40M Decrease	68.10%	62.75%	59.90%	58.07%	57.83%
\$50M Decrease	68.17%	62.82%	59.96%	58.12%	57.87%
50% Decrease	69.47%	64.19%	61.18%	59.14%	58.64%

Exhibit C (continued)
Debt Affordability Study Required Ratios & Sensitivity Analysis – FY23 Budget Update

Ten Year Principal Paydown - GSD Debt	2023	2024	2025	2026	2027
Total Debt Outstanding (+50%)	\$1,668,356,401	\$2,119,631,351	\$2,447,486,801	\$2,664,237,401	\$2,726,424,450
Total Debt Outstanding (+\$50M)	\$1,579,494,901	\$1,986,339,101	\$2,290,185,801	\$2,493,364,401	\$2,560,721,450
Total Debt Outstanding (+\$40M)	\$1,574,457,401	\$1,978,782,851	\$2,281,268,301	\$2,483,679,401	\$2,551,336,450
Total Debt Outstanding (+\$30M)	\$1,569,419,901	\$1,971,226,601	\$2,272,360,801	\$2,473,994,401	\$2,541,941,450
Total Debt Outstanding (+\$20M)	\$1,564,382,401	\$1,963,670,351	\$2,263,443,301	\$2,464,309,401	\$2,532,556,450
Total Debt Outstanding (+\$10M)	\$1,559,344,901	\$1,956,114,101	\$2,254,525,801	\$2,454,624,401	\$2,523,171,450
Total Debt Outstanding (As Proposed)	\$1,554,307,401	\$1,948,557,851	\$2,245,608,301	\$2,444,929,401	\$2,513,756,450
Total Debt Outstanding (-\$10M)	\$1,549,269,901	\$1,941,001,601	\$2,236,700,801	\$2,435,254,401	\$2,504,381,450
Total Debt Outstanding (-\$20M)	\$1,544,232,401	\$1,933,445,351	\$2,227,783,301	\$2,425,559,401	\$2,494,976,450
Total Debt Outstanding (-\$30M)	\$1,539,194,901	\$1,925,889,101	\$2,218,865,801	\$2,415,874,401	\$2,485,591,450
Total Debt Outstanding (-\$40M)	\$1,534,157,401	\$1,918,332,851	\$2,209,948,301	\$2,406,189,401	\$2,476,196,450
Total Debt Outstanding (-\$50M)	\$1,529,119,901	\$1,910,776,601	\$2,201,030,801	\$2,396,494,401	\$2,466,791,450
Total Debt Outstanding (-50%)	\$1,440,258,401	\$1,777,484,351	\$2,043,830,551	\$2,225,631,401	\$2,301,108,450
Ten Year Principal Paydown (+50%)	\$834,213,000	\$1,014,249,000	\$1,176,723,000	\$1,300,351,000	\$1,385,997,000
Ten Year Principal Paydown (+\$50M)	\$804,583,000	\$965,649,000	\$1,115,453,000	\$1,229,261,000	\$1,310,807,000
Ten Year Principal Paydown (+\$40M)	\$802,893,000	\$962,879,000	\$1,111,963,000	\$1,225,241,000	\$1,306,557,000
Ten Year Principal Paydown (+\$30M)	\$801,213,000	\$960,119,000	\$1,108,503,000	\$1,221,211,000	\$1,302,287,000
Ten Year Principal Paydown (+\$20M)	\$799,543,000	\$957,389,000	\$1,105,053,000	\$1,217,211,000	\$1,298,077,000
Ten Year Principal Paydown (+\$10M)	\$797,843,000	\$954,609,000	\$1,101,543,000	\$1,213,151,000	\$1,293,777,000
Ten Year Principal Paydown (As Proposed)	\$796,193,000	\$951,859,000	\$1,098,083,000	\$1,209,131,000	\$1,289,517,000
Ten Year Principal Paydown (-\$10M)	\$794,483,000	\$949,099,000	\$1,094,593,000	\$1,205,081,000	\$1,285,237,000
Ten Year Principal Paydown (-\$20M)	\$792,813,000	\$946,359,000	\$1,091,143,000	\$1,201,071,000	\$1,280,997,000
Ten Year Principal Paydown (-\$30M)	\$791,133,000	\$943,589,000	\$1,087,663,000	\$1,197,051,000	\$1,276,757,000
Ten Year Principal Paydown (-\$40M)	\$789,453,000	\$940,839,000	\$1,084,203,000	\$1,193,051,000	\$1,272,507,000
Ten Year Principal Paydown (-\$50M)	\$787,783,000	\$938,079,000	\$1,080,713,000	\$1,188,991,000	\$1,268,227,000
Ten Year Principal Paydown (-50%)	\$758,123,000	\$889,439,000	\$1,019,433,000	\$1,117,901,000	\$1,193,037,000
Ratio	2023	2024	2025	2026	2027
50% Increase	50.00%	47.85%	48.08%	48.81%	50.84%
\$50M Increase	50.94%	48.61%	48.71%	49.30%	51.19%
\$40M Increase	50.99%	48.66%	48.74%	49.33%	51.21%
\$30M Increase	51.05%	48.71%	48.78%	49.36%	51.23%
\$20M Increase	51.11%	48.76%	48.82%	49.39%	51.26%
\$10M Increase	51.17%	48.80%	48.86%	49.42%	51.28%
As Proposed	51.22%	48.85%	48.90%	49.45%	51.30%
\$10M Decrease	51.28%	48.90%	48.94%	49.48%	51.32%
\$20M Decrease	51.34%	48.95%	48.98%	49.52%	51.34%
\$30M Decrease	51.40%	48.99%	49.02%	49.55%	51.37%
\$40M Decrease	51.46%	49.04%	49.06%	49.58%	51.39%
\$50M Decrease	51.52%	49.09%	49.10%	49.61%	51.41%
50% Decrease	52.64%	50.04%	49.88%	50.23%	51.85%

Exhibit C (continued)
Debt Affordability Study Required Ratios & Sensitivity Analysis – FY23 Budget Update

Debt Per Capita	2023	2024	2025	2026	2027
Population	1,046,510	1,061,685	1,044,727	1,056,010	1,067,415
Overall Net Debt (+50%)	\$2,671,319,719	\$2,907,249,176	\$3,082,355,889	\$3,145,864,051	\$3,068,493,397
Overall Net Debt (+\$50M)	\$2,582,458,219	\$2,775,067,695	\$2,930,488,186	\$2,982,697,842	\$2,911,945,947
Overall Net Debt (+\$40M)	\$2,577,420,719	\$2,767,574,413	\$2,921,876,232	\$2,973,453,889	\$2,903,086,728
Overall Net Debt (+\$30M)	\$2,572,383,219	\$2,760,081,132	\$2,913,284,154	\$2,964,199,811	\$2,894,207,634
Overall Net Debt (+\$20M)	\$2,567,345,719	\$2,752,587,851	\$2,904,672,201	\$2,954,955,857	\$2,885,348,416
Overall Net Debt (+\$10M)	\$2,562,308,219	\$2,745,094,570	\$2,896,060,248	\$2,945,711,904	\$2,876,489,197
Overall Net Debt (As Proposed)	\$2,557,270,719	\$2,737,601,288	\$2,887,448,295	\$2,936,448,076	\$2,867,580,478
Overall Net Debt (-\$10M)	\$2,552,233,219	\$2,730,108,007	\$2,878,856,217	\$2,927,213,873	\$2,858,731,009
Overall Net Debt (-\$20M)	\$2,547,195,719	\$2,722,614,726	\$2,870,244,264	\$2,917,950,045	\$2,849,842,166
Overall Net Debt (-\$30M)	\$2,542,158,219	\$2,715,121,445	\$2,861,632,311	\$2,908,706,092	\$2,840,982,947
Overall Net Debt (-\$40M)	\$2,537,120,719	\$2,707,628,163	\$2,853,020,357	\$2,899,462,139	\$2,832,103,853
Overall Net Debt (-\$50M)	\$2,532,083,219	\$2,700,134,882	\$2,844,408,404	\$2,890,198,311	\$2,823,215,009
Overall Net Debt (-50%)	\$2,443,221,719	\$2,567,953,401	\$2,692,641,451	\$2,727,050,717	\$2,666,695,925

Ratio	2023	2024	2025	2026	2027
50% Increase	\$2,553	\$2,738	\$2,950	\$2,979	\$2,875
\$50M Increase	\$2,468	\$2,614	\$2,805	\$2,824	\$2,728
\$40M Increase	\$2,463	\$2,607	\$2,797	\$2,816	\$2,720
\$30M Increase	\$2,458	\$2,600	\$2,789	\$2,807	\$2,711
\$20M Increase	\$2,453	\$2,593	\$2,780	\$2,798	\$2,703
\$10M Increase	\$2,448	\$2,586	\$2,772	\$2,789	\$2,695
As Proposed	\$2,444	\$2,579	\$2,764	\$2,781	\$2,686
\$10M Decrease	\$2,439	\$2,571	\$2,756	\$2,772	\$2,678
\$20M Decrease	\$2,434	\$2,564	\$2,747	\$2,763	\$2,670
\$30M Decrease	\$2,429	\$2,557	\$2,739	\$2,754	\$2,662
\$40M Decrease	\$2,424	\$2,550	\$2,731	\$2,746	\$2,653
\$50M Decrease	\$2,420	\$2,543	\$2,723	\$2,737	\$2,645
50% Decrease	\$2,335	\$2,419	\$2,577	\$2,582	\$2,498

Unassigned GSD Fund Balance as % of GSD Revenues	FY18	FY19	FY20	FY21
GSD Revenue	1,192,269,000	1,250,896,000	1,257,344,000	1,342,433,000
Unassigned GSD Fund Balance (Incl. Emergency Reserve)	207,972,000	250,625,000	275,582,000	309,710,000
Unassigned GSD Fund Balance (Ex. Emergency Reserve)	146,431,000	187,282,000	210,323,000	243,682,000

Ratio	FY18	FY19	FY20	FY21
Including Emergency Reserve	17.44%	20.04%	21.92%	23.07%
Excluding Emergency Reserve	12.28%	14.97%	16.73%	18.15%

Exhibit D Debt Affordability Study – Current and Five-Year Projected Revenues

	*5-Yr Rolling Arithmetic. Avg YOY %	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Pledged Revenues:							
Local Government Sales Tax:							
Half-Cent Sales Tax	5.2%	120,907,154.83	127,239,668.41	133,903,847.47	140,917,062.97	148,297,595.72	156,064,683.95
BJP Transportation:							
Half-Cent Sales Tax	5.4%	113,009,503.00	119,129,330.70	125,580,566.74	132,381,157.93	139,550,022.99	147,107,105.13
Constitutional Gas Tax	-0.2%	8,528,159.10	8,509,537.99	8,490,957.54	8,472,417.65	8,453,918.25	8,435,459.25
	4.9%	121,537,662.10	127,638,868.69	134,071,524.27	140,853,575.59	148,003,941.25	155,542,564.37
BJP Infrastructure:							
Half-Cent Sales Tax	5.4%	109,481,779.57	115,416,006.99	121,671,886.60	128,266,852.89	135,219,285.32	142,548,559.59
Excise Taxes Pledged Revenues:							
Utility Services Tax:							
JEA Electric	0.8%	76,714,036.51	77,355,824.65	78,002,981.97	78,655,553.39	79,313,584.22	79,977,120.12
JEA Water	1.2%	15,278,903.65	15,459,850.16	15,642,939.61	15,828,197.37	16,015,649.12	16,205,320.83
85% Communication Services	-2.0%	24,501,681.20	24,011,910.58	23,531,930.11	23,061,544.09	22,600,560.75	22,148,792.13
Peoples Gas	7.5%	792,964.05	852,097.00	915,639.61	983,920.72	1,057,293.69	1,136,138.24
Other / Misc	-2.1%	2,300,823.51	2,251,828.68	2,203,877.17	2,156,946.77	2,111,015.72	2,066,062.76
Subtotal	0.2%	119,493,159.12	119,718,834.88	119,944,936.86	120,171,465.85	120,398,422.66	120,625,808.11
Fuel Oil Tax	-19.3%	4,566.31	3,683.93	2,972.06	2,397.74	1,934.41	1,560.61
Occupational Licence Taxes	-0.5%	6,959,675.11	6,926,170.03	6,892,826.25	6,859,642.99	6,826,619.48	6,793,754.96
Total	0.1%	246,045,809.46	246,580,199.90	247,138,103.63	247,719,668.93	248,325,080.06	248,954,557.76
Capital Improvement Pledged Revenues:							
Franchise Fees:							
People's Gas Franchise Fee	6.3%	1,665,440.83	1,770,578.06	1,882,352.48	2,001,183.08	2,127,515.31	2,261,822.74
Other Franchise Fees	-5.1%	10,871.81	10,320.92	9,797.95	9,301.48	8,830.16	8,382.73
Subtotal	6.2%	1,676,312.64	1,780,898.98	1,892,150.43	2,010,484.56	2,136,345.47	2,270,205.47
15% Communication Services	-2.0%	4,323,826.09	4,237,395.98	4,152,693.55	4,069,684.25	3,988,334.25	3,908,610.38
Convention Center Development Tax	1.7%	6,921,760.42	7,037,456.05	7,155,085.52	7,274,681.14	7,396,275.76	7,519,902.82
Sports Facility Sales Tax Rebate	-3.3%	1,611,114.33	1,557,410.52	1,505,496.84	1,455,313.61	1,406,803.16	1,359,909.72
Professional Sports Facility Tourist Tax	2.3%	7,745,455.84	7,926,145.43	8,111,050.24	8,300,268.58	8,493,901.10	8,692,050.77
Total	0.6%	22,278,469.32	22,539,306.98	22,816,476.57	23,110,432.14	23,421,659.75	23,750,679.15
Capital Project Revenues:							
JEA Contribution (Electric)	0.4%	93,995,564.45	94,383,165.65	94,772,365.17	95,163,169.60	95,555,585.55	95,949,619.67
JEA Water & Sewer	3.3%	27,281,875.01	28,190,330.73	29,129,036.99	30,099,001.12	31,101,263.96	32,136,901.03
	1.0%	121,277,439.46	122,573,496.38	123,901,402.16	125,262,170.72	126,656,849.51	128,086,520.70
General Fund Revenues							
	5.0%	1,430,239,529.37	1,501,489,030.07	1,576,287,930.18	1,654,813,048.30	1,737,250,011.49	1,823,793,694.11

*The rolling average is calculated by taking the arithmetic mean of the last 5 years of actual revenue growth. This methodology and the resulting figures may differ from those utilized by the City's Budget Office and in calculating various debt affordability ratios.

Exhibit E

Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/22

This Exhibit reflects the expected debt service by bond issue along with the revenues from which they are supported.

Because this exhibit projects what the schedules will be on September 30, 2022, several assumptions have been made:

- (1) The Special Revenue 2022C bonds will be issued prior to the end of FY22 with a par amount of \$110 million
- (2) No bonds will be refunded as part of the Special Revenue 2022C issuance
- (3) \$25 million in commercial paper will be issued prior to the end of FY22
- (4) The anticipated debt service schedules for the Special Revenue 2022C bonds and commercial paper issuances have been approximated using an amortization calculator. An estimate of the city's FY22 project spending has been used and may change significantly due to shifting market conditions.

Exhibit E
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/22
(Revenue Bonds Supported by General Fund)

Fiscal Year	To Fund the Acquisition and Construction of Various Capital Improvement Projects		To Fund a Portion of the Courthouse		To Refund the Excise Taxes Revenue Bonds, Series 2001B and 2002B; to refund the Guaranteed Entitlement Bonds, Series 2002; and to refund the Local Gov't Sales Tax Bonds, Series 1996 and 2002	
	Principal	Interest	Principal	Interest	Principal	Interest
2023					9,390,000	727,500
2024					9,855,000	246,375
2025						
2026						
2027						
2028						
2029						
2030						
2031						
2032						
2033						
2034						
2035						
2036						
2037						
2038						
2039						
2040						
2041						
2042						
2043						
2044						
2045						
2046						
2047						
2048						
2049						
2050						
	\$ -	\$ -	\$ -	\$ -	\$ 19,245,000	\$ 973,875

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/22
(Revenue Bonds Supported by General Fund)

Fiscal Year	Special Revenue Refunding Bonds, Series 2012D		Special Revenue and Refunding Bonds, Series 2013A	
	Principal	Interest	Principal	Interest
2023	1,185,000	91,875		1,378,238
2024	1,245,000	31,125		1,378,238
2025				1,378,238
2026				1,378,238
2027				1,378,238
2028			\$ 265,000	1,372,606
2029			1,250,000	1,334,162
2030			1,315,000	1,266,831
2031			1,160,000	1,201,862
2032			1,215,000	1,139,519
2033			1,275,000	1,074,156
2034			2,375,000	978,344
2035			3,520,000	828,000
2036			2,185,000	685,375
2037			2,295,000	573,375
2038			2,405,000	455,875
2039			2,515,000	332,875
2040			2,635,000	204,125
2041			2,765,000	69,125
2042				
2043				
2044				
2045				
2046				
2047				
2048				
2049				
2050				
	<u>\$ 2,430,000</u>	<u>\$ 123,000</u>	<u>\$ 27,175,000</u>	<u>\$ 18,407,420</u>

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/22
(Revenue Bonds Supported by General Fund)

Fiscal Year	To Fund a Portion of the Various Capital Project Costs; to refund a portion of the Excise Taxes Revenue Bonds, Series 2005A and 2006A		To Refund a Portion of Commercial Paper Notes and Refund a Portion of the Special Revenue Bonds, Series 2009C-1, 2010A, and 2012B, and Excise Tax Revenue Bonds, Series 2007		To Refund a Portion of the Special Revenue Bonds, Series 2010A	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	4,422,000	2,714,700	2,765,623	1,989,025		530,000
2024	4,641,000	2,488,125	2,907,627	1,847,193		530,000
2025	4,876,000	2,250,200	4,005,836	1,674,357		530,000
2026	5,120,000	2,000,300	3,155,548	1,495,322		530,000
2027	5,374,000	1,737,950	3,313,174	1,333,604	\$ 2,700,000	462,500
2028	5,643,000	1,462,525	3,106,541	1,173,111	2,830,000	324,250
2029	4,785,000	1,201,825	2,504,452	1,032,836	2,970,000	179,250
2030	5,022,000	956,650	3,617,742	879,782	2,100,000	52,500
2031	5,278,000	699,150	6,453,420	628,003		
2032	5,539,000	428,725	4,663,863	350,070		
2033	5,805,000	145,125	4,904,025	135,393		
2034			932,820	18,656		
2035						
2036						
2037						
2038						
2039						
2040						
2041						
2042						
2043						
2044						
2045						
2046						
2047						
2048						
2049						
2050						
	\$ 56,505,000	\$ 16,085,275	\$ 42,330,671	\$ 12,557,352	\$ 10,600,000	\$ 3,138,500

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/22
(Revenue Bonds Supported by General Fund)

Fiscal Year	To Refund the Capital Projects Revenue Bonds, Series 2008A&B (General Fund Portion Only)		To Refund the Excise Tax Revenue Bonds, Series 2009A (General Fund Portion Only)		To Fund the Acquisition and Construction of Various Capital Improvement Projects and Refund all of the Special Revenue Bonds, Series 2010A, and a Portion of the City's Outstanding Commercial Paper	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	3,960,300	3,408,908	1,160,000	1,006,500		
2024	4,160,700	3,205,883	1,235,000	946,625		
2025	4,365,800	2,992,720	1,295,000	883,375		
2026	4,578,700	2,769,108	1,360,000	817,000		
2027	4,807,700	2,534,448	1,425,000	747,375		
2028	5,056,700	2,287,838	1,480,000	674,750		
2029	5,304,900	2,028,798	1,555,000	598,875		
2030	5,575,000	1,756,800	1,635,000	519,125		
2031	5,853,100	1,471,098	1,725,000	435,125		
2032	6,141,900	1,171,223	1,820,000	346,500		
2033	6,450,500	856,413	1,910,000	253,250		
2034	6,769,000	525,925	2,005,000	155,375		
2035	7,134,000	178,350	2,105,000	52,625		
2036						
2037						
2038						
2039						
2040						
2041						
2042						
2043						
2044						
2045						
2046						
2047						
2048						
2049						
2050						
	\$ 70,158,300	\$ 25,187,512	\$ 20,710,000	\$ 7,436,500	\$ -	\$ -

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/22
(Revenue Bonds Supported by General Fund)

Purpose:	To Fund the Acquisition and Construction of Various Capital Improvement Projects and Refund a Portion of the Special Revenue Bonds, Series 2011A, and a Portion of the City's Outstanding Commercial Paper		To Partially Refund the Capital Improvement Revenue Bonds, Series 2012 and the Special Revenue Bonds, Series 2012C	
	Taxable Special Revenue and Refunding Bonds, Series 2020C		Special Revenue Refunding Bonds, Series 2022A (Forward)	
Fiscal Year	Principal	Interest	Principal	Interest
2023	2,696,550	1,271,024		2,495,533
2024	2,707,070	1,256,337		3,403,000
2025	2,932,150	1,236,290	9,515,000	3,165,125
2026	2,957,750	1,210,396	9,990,000	2,677,500
2027	2,987,730	1,180,227	8,315,000	2,219,875
2028	3,021,640	1,144,756	5,915,000	1,864,125
2029	3,059,450	1,102,301	6,210,000	1,561,000
2030	3,102,670	1,053,887	6,520,000	1,242,750
2031	3,157,950	1,001,566	6,850,000	908,500
2032	3,205,690	944,563	7,190,000	557,500
2033	3,272,780	882,644	7,555,000	188,875
2034	3,345,030	816,084		
2035	3,408,920	744,780		
2036	3,485,920	668,190		
2037	3,559,920	579,199		
2038	3,625,000	479,832		
2039	3,725,000	378,181		
2040	3,830,000	273,696		
2041	3,935,000	166,306		
2042	4,045,000	55,942		
2043				
2044				
2045				
2046				
2047				
2048				
2049				
2050				
	\$ 66,061,220	\$ 16,446,201	\$ 68,060,000	\$ 20,283,783

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/22
(Revenue Bonds Supported by BJP Revenues)

Purpose: To Refund a Portion of the
Special Revenue Bonds,
Series 2010B and 2011B

Fiscal Year	Special Revenue Refunding Bonds, Series 2013C	
	Principal	Interest
2023		1,657,163
2024		1,657,163
2025		1,657,163
2026		1,657,163
2027		1,657,163
2028	4,325,000	1,543,631
2029	6,575,000	1,257,506
2030	6,530,000	913,500
2031	14,135,000	371,043
2032		
2033		
2034		
2035		
2036		
2037		
2038		
2039		
2040		
2041		
2042		
2043		
2044		
2045		
2046		
2047		
2048		
2049		
2050		
	<u>\$ 31,565,000</u>	<u>\$ 12,371,495</u>

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/22
(Revenue Bonds Supported by BJP Revenues)

Fiscal Year	To Refund a Portion of the Special Revenue Bonds, Series 2009B-1, 2010B, and 2011B		To Refund a Portion of the Special Revenue Bonds, Series 2010B and 2011B		To Refund the Special Revenue Bonds, Series 2009B-1B (BABs)		To Refund the Special Revenue Bonds, Series 2010B, 2011B	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2023	4,205,000	2,514,275		1,572,750		2,276,750	4,440,000	672,500
2024	6,590,000	2,244,400		1,572,750		2,276,750	2,745,000	492,875
2025	7,545,000	1,891,025	6,050,000	1,421,500		2,276,750	2,880,000	352,250
2026	9,510,000	1,510,575	9,570,000	1,031,000		2,276,750	3,030,000	204,500
2027	7,715,000	1,125,875	6,820,000	621,250	8,240,000	2,070,750	1,255,000	97,375
2028	3,390,000	848,250	7,165,000	271,625	8,650,000	1,648,500	1,320,000	33,000
2029	6,825,000	592,875	1,850,000	46,250	9,090,000	1,205,000		
2030	7,850,000	226,000			9,540,000	739,250		
2031	595,000	14,875			10,015,000	250,375		
2032								
2033								
2034								
2035								
2036								
2037								
2038								
2039								
2040								
2041								
2042								
2043								
2044								
2045								
2046								
2047								
2048								
2049								
2050								
	\$ 54,225,000	\$ 10,968,150	\$ 31,455,000	\$ 6,537,125	\$ 45,535,000	\$ 15,020,875	\$ 15,670,000	\$ 1,852,500

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/22
(Revenue Bonds Supported by BJP Revenues)

Fiscal Year	To partially Refund the Better Jacksonville Sales Tax Revenue Bonds Series 2001, 2003 and 2004		To Refund the Transportation Revenue Bonds, Series 2001	
	Principal	Interest	Principal	Interest
2023	16,390,000	403,750	\$ 2,155,000	43,100
2024				
2025				
2026				
2027				
2028				
2029				
2030				
2031				
2032				
2033				
2034				
2035				
2036				
2037				
2038				
2039				
2040				
2041				
2042				
2043				
2044				
2045				
2046				
2047				
2048				
2049				
2050				
	<u>\$ 16,390,000</u>	<u>\$ 403,750</u>	<u>\$ 2,155,000</u>	<u>\$ 43,100</u>

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/22
(Revenue Bonds Supported by BJP Revenues)

Fiscal Year	To Refund the State of Florida Senior Lien Jacksonville Transportation Authority Refunding Bonds, Series 1997 Transportation Revenue Refunding Bonds, Series 2012B		To partially Refund the Better Jacksonville Sales Tax Revenue Bonds Series 2003 and 2004 Better Jacksonville Sales Tax Revenue Refunding Bonds, Series 2012A	
	Principal	Interest	Principal	Interest
2023	8,470,000	211,750		216,750
2024				216,750
2025				216,750
2026			4,335,000	108,375
2027				
2028				
2029				
2030				
2031				
2032				
2033				
2034				
2035				
2036				
2037				
2038				
2039				
2040				
2041				
2042				
2043				
2044				
2045				
2046				
2047				
2048				
2049				
2050				
	<u>\$ 8,470,000</u>	<u>\$ 211,750</u>	<u>\$ 4,335,000</u>	<u>\$ 758,625</u>

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/22
(Revenue Bonds Supported by BJP Revenues)

Fiscal Year	To Refund the Transportation Revenue Bonds Series 2007 and 2008A		To partially Refund the Better Jacksonville Sales Tax Revenue Bonds Series 2008		To Refund the Transportation Revenue Bonds Series 2008B and Terminate Swaps 2003, 2004	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	440,000	7,332,706	4,820,000	2,121,450	8,760,000	1,167,000
2024	450,000	7,323,244	6,130,000	1,847,700	10,770,000	678,750
2025	9,835,000	7,072,306	4,585,000	1,579,825	4,000,000	309,500
2026	10,385,000	6,566,806	5,930,000	1,316,950	4,190,000	104,750
2027	15,325,000	5,924,056	6,230,000	1,075,250		
2028	16,155,000	5,137,056	6,410,000	853,600		
2029	17,030,000	4,307,431	6,360,000	598,200		
2030	17,940,000	3,433,181	6,615,000	338,700		
2031	18,905,000	2,701,106	6,880,000	103,200		
2032	19,545,000	2,124,356				
2033	20,210,000	1,502,769				
2034	6,505,000	1,068,650				
2035	6,715,000	853,825				
2036	6,935,000	627,678				
2037	7,170,000	385,175				
2038	7,420,000	129,850				
2039						
2040						
2041						
2042						
2043						
2044						
2045						
2046						
2047						
2048						
2049						
2050						
	<u>\$ 180,965,000</u>	<u>\$ 56,490,195</u>	<u>\$ 53,960,000</u>	<u>\$ 9,834,875</u>	<u>\$ 27,720,000</u>	<u>\$ 2,260,000</u>

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/22
(Revenue Bonds Supported by BJP Revenues)

Fiscal Year	To Partially Refund the Transportation Revenue Bonds Series 2012A		To partially Refund the Better Jacksonville Sales Tax Revenue Bonds Series 2011		To Partially Refund the Better Jacksonville Sales Tax Revenue Bonds, Series 2012 and the Better Jacksonville Sales Tax Bonds, Series 2012A	
	Principal	Interest	Principal	Interest	Principal	Interest
	Taxable Transportation Revenue Refunding Bonds, Series 2020 (Bank Loan)		Better Jacksonville Sales Tax Revenue Refunding Bonds, Series 2021		Better Jacksonville Sales Tax Refunding Rev Bonds, Series 2022	
2023	5,195,000	2,066,394	8,245,000	52,732		2,791,599
2024	16,300,000	1,995,058	8,285,000	17,606	38,418,909	3,318,806
2025	15,150,000	1,869,833			43,985,958	2,272,264
2026	15,660,000	1,723,358			33,399,439	1,289,470
2027	15,795,000	1,542,390			34,066,801	432,648
2028	15,940,000	1,328,143				
2029	16,095,000	1,087,803				
2030	16,290,000	812,433				
2031	16,520,000	504,753				
2032	16,765,000	171,841				
2033						
2034						
2035						
2036						
2037						
2038						
2039						
2040						
2041						
2042						
2043						
2044						
2045						
2046						
2047						
2048						
2049						
2050						
	\$ 149,710,000	\$ 13,102,006	\$ 16,530,000	\$ 70,338	\$ 149,871,107	\$ 10,104,787

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/22
(Notes Payable Supported by BJP Revenues)

Fiscal Year	State Infrastructure Bank Loan #1; Dated 7/28/05		State Infrastructure Bank Loan #2; Dated 3/13/07	
	Principal	Interest	Principal	Interest
2023	2,364,115	81,985		
2024	1,735,124	34,702		
2025				
2026				
2027				
2028				
2029				
2030				
2031				
2032				
2033				
2034				
2035				
2036				
2037				
2038				
2039				
2040				
2041				
2042				
2043				
2044				
2045				
2046				
2047				
2048				
2049				
2050				
	\$ 4,099,239	\$ 116,687	\$ -	\$ -

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/22
(Special Revenue Bonds and Notes Payable from Internal Service Operations)

Fiscal Year	Special Revenue and Refunding Bonds, Series 2013A		Special Revenue and Refunding Bonds, Taxable Series 2013B		Special Revenue and Refunding Bonds, Series 2014	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	1,025,000	990,731	1,385,000	255,410	1,815,000	1,564,125
2024	1,080,000	938,106	1,440,000	197,222	1,910,000	1,471,000
2025	1,135,000	882,731	1,500,000	134,460	2,005,000	1,373,125
2026	1,190,000	830,556	1,565,000	66,730	2,105,000	1,270,375
2027	195,000	802,735	680,000	15,786	2,210,000	1,162,500
2028	530,000	787,450			2,320,000	1,049,250
2029	1,770,000	729,725			2,435,000	930,375
2030	1,870,000	634,175			2,555,000	805,625
2031	1,680,000	540,988			2,685,000	674,625
2032	1,755,000	450,819			2,820,000	537,000
2033	1,850,000	356,188			2,960,000	392,500
2034	1,950,000	256,438			3,105,000	240,875
2035	2,055,000	153,875			3,265,000	81,625
2036	300,000	95,000				
2037	315,000	79,625				
2038	335,000	63,375				
2039	350,000	46,250				
2040	365,000	28,375				
2041	385,000	9,625				
2042						
2043						
2044						
2045						
2046						
2047						
2048						
2049						
2050						
2051						
	<u>\$ 20,135,000</u>	<u>\$ 8,676,767</u>	<u>\$ 6,570,000</u>	<u>\$ 669,608</u>	<u>\$ 32,190,000</u>	<u>\$ 11,553,000</u>

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/22
(Special Revenue Bonds and Notes Payable from Internal Service Operations)

Purpose:	To Refund a Portion of Commercial Paper Notes and Refund a Portion of the Special Revenue Bonds, Series 2009C-1, 2010A, and 2012B, and Excise Tax Revenue Bonds, Series 2007		To Fund a Portion of Various Capital Project Costs; and to refund a Portion of Commercial Paper Notes	
	Special Revenue Refunding Bonds, Series 2016A		Special Revenue and Refunding Bonds, Series 2017A	
Fiscal Year	Principal	Interest	Principal	Interest
2023	2,344,377	1,278,376	1,560,000	3,408,050
2024	2,462,373	1,158,207	1,640,000	3,328,050
2025	2,959,164	1,022,668	1,720,000	3,244,050
2026	2,254,452	892,328	1,805,000	3,155,925
2027	2,366,827	776,796	1,905,000	3,063,175
2028	1,813,459	672,289	1,995,000	2,965,675
2029	1,465,548	590,314	2,095,000	2,863,425
2030	1,562,258	514,619	2,195,000	2,756,175
2031	1,726,580	432,398	2,315,000	2,643,425
2032	1,746,137	345,580	2,425,000	2,524,925
2033	1,840,975	265,107	2,790,000	2,394,550
2034	2,452,180	179,244	2,935,000	2,251,425
2035	1,020,000	109,800	3,085,000	2,100,925
2036	460,000	82,500	3,235,000	1,942,925
2037	475,000	68,475	3,395,000	1,777,175
2038	490,000	54,000	4,145,000	1,588,675
2039	505,000	39,075	2,765,000	1,429,750
2040	515,000	23,775	2,870,000	1,299,113
2041	535,000	8,025	3,030,000	1,144,238
2042			3,185,000	981,094
2043			3,350,000	809,550
2044			2,475,000	656,644
2045			2,605,000	523,294
2046			2,740,000	382,988
2047			2,885,000	235,331
2048			3,040,000	79,800
2049				
2050				
2051				
	\$ 28,994,330	\$ 8,513,576	\$ 68,185,000	\$ 49,550,352

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/22
(Special Revenue Bonds and Notes Payable from Internal Service Operations)

Purpose:	To Fund Various Capital Projects and Refund a Portion of Commercial Paper Notes		To Fund Various Projects (New Money Portion)	
	Special Revenue Bonds, Series 2018		Special Revenue Refunding Bonds, Series 2019A	
Fiscal Year	Principal	Interest	Principal	Interest
2023	6,235,000	2,184,375	2,575,000	2,244,375
2024	4,085,000	1,926,375	2,710,000	2,112,250
2025	1,705,000	1,781,625	1,735,000	2,001,125
2026	1,785,000	1,694,375	1,825,000	1,912,125
2027	1,880,000	1,602,750	1,915,000	1,818,625
2028	1,975,000	1,506,375	2,010,000	1,720,500
2029	2,075,000	1,405,125	2,110,000	1,617,500
2030	2,180,000	1,298,750	2,215,000	1,509,375
2031	2,290,000	1,187,000	2,325,000	1,395,875
2032	2,400,000	1,069,750	2,435,000	1,276,875
2033	2,520,000	946,750	2,560,000	1,152,000
2034	2,645,000	817,625	2,690,000	1,020,750
2035	2,780,000	682,000	2,820,000	883,000
2036	2,920,000	539,500	2,965,000	738,375
2037	3,055,000	390,125	3,115,000	586,375
2038	3,220,000	233,250	3,270,000	426,750
2039	3,055,000	76,375	3,430,000	259,250
2040			3,470,000	86,750
2041				
2042				
2043				
2044				
2045				
2046				
2047				
2048				
2049				
2050				
2051				
	\$ 46,805,000	\$ 19,342,125	\$ 46,175,000	\$ 22,761,875

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/22
(Special Revenue Bonds and Notes Payable from Internal Service Operations)

Purpose:	To Fund the Acquisition and Construction of Various Capital Improvement Projects and Refund all of the Special Revenue Bonds, Series 2010A, and a Portion of the City's Outstanding Commercial Paper		To Fund the Acquisition and Construction of Various Capital Improvement Projects and Refund a Portion of the Special Revenue Bonds, Series 2011A, and a Portion of the City's Outstanding Commercial Paper	
	Special Revenue and Refunding Bonds, Series 2020A		Taxable Special Revenue and Refunding Bonds, Series 2020C	
Fiscal Year	Principal	Interest	Principal	Interest
2023	10,170,000	5,355,550	3,598,450	558,805
2024	8,380,000	4,891,800	3,612,930	539,204
2025	8,810,000	4,462,050	2,237,850	519,310
2026	5,195,000	4,111,925	2,252,250	499,572
2027	2,525,000	3,918,925	2,272,270	476,614
2028	3,270,000	3,774,050	2,298,360	449,635
2029	3,430,000	3,606,550	2,330,550	417,317
2030	3,605,000	3,430,675	2,362,330	380,446
2031	3,785,000	3,245,925	2,397,050	340,673
2032	3,970,000	3,052,050	2,444,310	297,302
2033	4,170,000	2,848,550	1,497,220	259,877
2034	4,380,000	2,634,800	1,519,970	229,534
2035	4,595,000	2,410,425	1,556,080	197,057
2036	4,830,000	2,174,800	1,584,080	162,177
2037	5,075,000	1,927,175	1,630,080	121,567
2038	5,320,000	1,667,300	1,055,000	84,432
2039	5,585,000	1,394,675	1,085,000	54,836
2040	5,870,000	1,108,300	1,115,000	24,410
2041	5,595,000	821,675	325,000	4,495
2042	1,235,000	650,925		
2043	1,295,000	587,675		
2044	1,360,000	521,300		
2045	1,430,000	451,550		
2046	1,500,000	378,300		
2047	1,575,000	309,300		
2048	1,635,000	245,100		
2049	1,700,000	178,400		
2050	1,770,000	109,000		
2051	1,840,000	36,800		
	\$ 113,900,000	\$ 60,305,550	\$ 37,173,780	\$ 5,617,263

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/22
(Special Revenue Bonds and Notes Payable from Internal Service Operations)

Fiscal Year	Special Revenue Bonds, Series 2021A		Commercial Paper and Outstanding JaxPort Loan	
	Principal	Interest	Principal	Interest
	2023	3,650,000	3,906,800	13,000,000
2024	5,225,000	3,747,550	13,000,000	448,000
2025	5,430,000	3,534,450	500,000	211,750
2026	5,645,000	3,284,725	500,000	194,250
2027	3,405,000	3,058,475	500,000	176,750
2028	3,570,000	2,884,100	400,000	161,000
2029	3,755,000	2,700,975	400,000	147,000
2030	3,945,000	2,508,475	400,000	133,000
2031	4,140,000	2,306,350	400,000	119,000
2032	4,345,000	2,094,225	400,000	105,000
2033	3,675,000	1,893,725	400,000	91,000
2034	3,860,000	1,705,350	300,000	78,750
2035	4,055,000	1,507,475	300,000	68,250
2036	4,255,000	1,299,725	300,000	57,750
2037	4,475,000	1,081,475	300,000	47,250
2038	4,690,000	875,800	300,000	36,750
2039	4,885,000	684,300	300,000	26,250
2040	5,075,000	485,100	200,000	17,500
2041	4,700,000	289,600	200,000	10,500
2042	4,890,000	97,800	200,000	3,500
2043				
2044				
2045				
2046				
2047				
2048				
2049				
2050				
2051				
	\$ 87,670,000	\$ 39,946,475	\$ 32,300,000	\$ 3,036,250

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/22
(Special Revenue Bonds and Notes Payable from Internal Service Operations)

Fiscal Year	Purpose: To Reimburse the City for Funds Provided to Defeas the Industrial Dev Rev Bonds, Series 2005 and Industrial Deb Rev Bonds, Series 2005A - Initially Issued by the Jax Economic Dev Comm. for Parking Garage Facilities Taxable Special Revenue Bond, Series 2022B		To Fund the Acquisition and Construction of Various Capital Improvement Projects (\$110 Million Placeholder) Special Revenue and Refunding Bonds, Series 2022C		FY22 - New ST Borrowing (Projected) (\$25 Million Placeholder) Commercial Paper New Short Term Debt	
	Principal	Interest	Principal	Interest	Principal	Interest
2023		754,777		2,770,625		437,500
2024	833,600	782,957	3,350,000	5,457,500	880,000	859,600
2025	1,214,300	754,594	3,520,000	5,285,750	910,000	828,275
2026	1,247,900	720,492	3,700,000	5,105,250	950,000	795,725
2027	1,282,500	685,446	3,880,000	4,915,750	980,000	761,950
2028	1,318,000	649,429	4,080,000	4,716,750	1,010,000	727,125
2029	1,354,500	612,415	4,280,000	4,507,750	1,050,000	691,075
2030	1,392,000	574,376	4,490,000	4,288,500	1,090,000	653,625
2031	1,430,600	535,283	4,720,000	4,058,250	1,120,000	614,950
2032	1,470,200	495,107	4,950,000	3,816,500	1,160,000	575,050
2033	1,510,900	453,819	5,200,000	3,562,750	1,200,000	533,750
2034	1,552,800	411,387	5,460,000	3,296,250	1,250,000	490,875
2035	1,595,800	367,778	5,730,000	3,016,500	1,290,000	446,425
2036	1,640,000	322,963	6,020,000	2,722,750	1,340,000	400,400
2037	1,685,400	276,906	6,320,000	2,414,250	1,380,000	352,800
2038	1,732,100	229,573	6,640,000	2,090,250	1,430,000	303,625
2039	1,780,100	180,930	6,970,000	1,750,000	1,480,000	252,700
2040	1,829,400	130,938	7,310,000	1,393,000	1,530,000	200,025
2041	1,880,100	79,561	7,680,000	1,018,250	1,590,000	145,425
2042	1,932,200	26,761	8,060,000	624,750	1,640,000	88,900
2043			8,465,000	211,625	1,720,000	30,100
2044						
2045						
2046						
2047						
2048						
2049						
2050						
2051						
	\$ 28,682,400	\$ 9,045,492	\$ 110,825,000	\$ 67,023,000	\$ 25,000,000	\$ 10,189,900

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/22
(Payable from Enterprise Funds)

Fiscal Year	To Partially Refund the Better Jacksonville Sales Tax Revenue Bonds, Series 2001, 2003 and 2004		To Partially Refund the Better Jacksonville Sales Tax Revenue Bonds, Series 2003 and 2004		To Refund the Capital Improvement Revenue Bonds, Series 1997, 1998, 2002A, 2002B and 2002C	
	Principal	Interest	Principal	Interest	Principal	Interest
2023				215,500		355,500
2024				215,500	7,110,000	177,750
2025				215,500		
2026			4,310,000	107,750		
2027						
2028						
2029						
2030						
2031						
2032						
2033						
2034						
2035						
2036						
2037						
2038						
2039						
2040						
2041						
2042						
2043						
2044						
2045						
2046						
2047						
2048						
2049						
2050						
	\$ -	\$ -	\$ 4,310,000	\$ 754,250	\$ 7,110,000	\$ 533,250

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/22
(Payable from Enterprise Funds)

Purpose:	To Fund a Portion of the Various Capital Project Costs; to Refund a Portion of the Excise Taxes Revenue Bonds, Series 2005A and 2006A		To Refund a Portion of of Commercial Paper Notes	
	Special Revenue and Refunding Bonds, Series 2014		Special Revenue and Refunding Bonds, Series 2017A	
Fiscal Year	Principal	Interest	Principal	Interest
2023	103,000	78,175	825,000	954,375
2024	109,000	72,875	865,000	912,125
2025	114,000	67,300	910,000	867,750
2026	120,000	61,450	955,000	821,125
2027	126,000	55,300	1,000,000	772,250
2028	132,000	48,850	1,050,000	721,000
2029	165,000	41,425	1,105,000	667,125
2030	173,000	32,975	1,160,000	610,500
2031	182,000	24,100	1,220,000	551,000
2032	191,000	14,775	1,280,000	488,500
2033	200,000	5,000	1,340,000	423,000
2034			1,410,000	354,250
2035			1,480,000	282,000
2036			1,555,000	206,125
2037			1,630,000	126,500
2038			1,715,000	42,875
2039				
2040				
2041				
2042				
2043				
2044				
2045				
2046				
2047				
2048				
2049				
2050				
	\$ 1,615,000	\$ 502,225	\$ 19,500,000	\$ 8,800,500

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/22
(Payable from Enterprise Funds)

Purpose:	To Refund the Capital Projects Revenue Bonds, Series 2008A (Enterprise Portion Only)		To Refund the Capital Projects Revenue Bonds, Series 2008A (Enterprise Portion Only)		To Partially Refund the Capital Improvement Revenue Bonds, Series 2012 and the Special Revenue Bonds, Series 2012C		To Partially Refund the Better Jacksonville Sales Tax Revenue Bonds, Series 2012 and the Better Jacksonville Sales Tax Bonds, Series 2012A	
	Special Revenue Refunding Bonds, Series 2019A		Special Revenue Refunding Bonds, Series 2021A		Special Revenue Refunding Bonds, Series 2022A (Forward)		Better Jacksonville Sales Tax Refunding Rev Bonds, Series 2022	
Fiscal Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2023	19,700	14,343	830,000	464,800		1,918,400		2,102,558
2024	19,300	13,368	865,000	435,050	5,515,000	2,478,125	28,936,091	2,499,636
2025	19,200	12,405	900,000	399,750	6,405,000	2,180,125	33,129,042	1,711,408
2026	21,300	11,393	940,000	358,250	6,235,000	1,864,125	25,155,561	971,194
2027	22,300	10,303	985,000	310,125	6,180,000	1,553,750	25,658,199	325,859
2028	23,300	9,163	1,035,000	259,625	6,490,000	1,237,000		
2029	25,100	7,953	1,085,000	206,625	6,820,000	904,250		
2030	25,000	6,700	1,140,000	151,000	7,160,000	554,750		
2031	26,900	5,403	1,195,000	92,625	7,515,000	187,875		
2032	28,100	4,028	1,255,000	31,375				
2033	29,500	2,588						
2034	31,000	1,075						
2035	6,000	150						
2036								
2037								
2038								
2039								
2040								
2041								
2042								
2043								
2044								
2045								
2046								
2047								
2048								
2049								
2050								
	\$ 296,700	\$ 98,872	\$ 10,230,000	\$ 2,709,225	\$ 52,320,000	\$ 12,878,400	\$ 112,878,893	\$ 7,610,655

Page Left Blank Intentionally
For Easier Viewing of Data and
Tables For Those Using Non-Electronic
Versions of This Document

GENERAL FUNDS

GENERAL FUND

REVENUE BY CATEGORY



■ Property Taxes 52.9%	■ Other Taxes 8.0%
■ Permits, Fees and Special Assessments 2.6%	■ Intergovernmental Revenue .0%
■ State Shared Revenue 12.9%	■ Charges for Services 5.2%
■ Fines and Forfeits .1%	■ Miscellaneous Revenue 1.5%
■ Other Sources .0%	■ Transfers From Other Funds 4.9%
■ Transfers From Component Units 7.9%	■ Fund Balance Appropriation 4.0%

EXPENDITURES BY CATEGORY



■ Personnel Expenses 53.3%	■ Operating Expenses 18.7%
■ Debt Service 5.2%	■ Capital Outlay .5%
■ Grants, Aids & Contributions 3.4%	■ Transfers to Other Funds 11.2%
■ Other Uses 7.7%	

GENERAL FUND
Summary of Subfunds

SF	Description	Personnel Expenses	Operating Expenses	Debt Service	Capital Outlay	Grants, Aids & Contrib.	Transfers to Other Funds	Other Uses	Approved Budget
00111	General Fund - GSD	869,351,436	293,639,107	87,071,612	7,972,443	56,529,032	189,018,416	36,814,081	1,540,396,127
00112	Mosquito Control State 1		54,229		1				54,230
00113	Special Events	1,296,759	9,030,063		1	654,875			10,981,698
00119	Emergency Reserve							93,680,708	93,680,708
00191	Property Appraiser	9,438,445	2,710,190		1				12,148,636
00192	Clerk Of The Court	254,1517	4963302		4			81,076	7,585,899
00193	Tax Collector	17,862,440	5,611,530		1				23,473,971
Total General Fund		900,490,597	316,008,421	87,071,612	7,972,451	57,183,907	189,018,416	130,575,865	1,688,321,269

General Fund Operating
Subfund - 00111

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Property Taxes	752,018,165	795,998,223	894,960,904	12.4%	98,962,681
Other Taxes	131,942,106	134,407,033	135,225,520	0.6%	818,487
Permits, Fees and Special Assessments	41,768,292	41,832,562	44,200,079	5.7%	2,367,517
Intergovernmental Revenue	639,470	500,571	502,908	0.5%	2,337
State Shared Revenue	196,155,607	192,148,322	218,131,119	13.5%	25,982,797
Charges for Services	65,474,850	61,257,810	68,335,458	11.6%	7,077,648
Fines and Forfeits	1,577,864	1,253,885	1,354,987	8.1%	101,102
Miscellaneous Revenue	28,000,117	19,190,620	23,536,092	22.6%	4,345,472
Other Sources	0	995,834	0	(100.0%)	(995,834)
Transfers From Other Funds	16,350,578	18,044,979	21,410,329	18.6%	3,365,350
Transfers From Component Units	130,215,447	145,754,210	132,738,731	(8.9%)	(13,015,479)
Fund Balance Appropriation	0	5,450,958	0	(100.0%)	(5,450,958)
TOTAL REVENUE	1,364,142,495	1,416,835,007	1,540,396,127	8.7%	123,561,120

EXPENDITURES					
Personnel Expenses	752,033,567	805,070,694	869,351,436	8.0%	64,280,742
Operating Expenses	268,332,930	272,304,127	293,639,107	7.8%	21,334,980
Capital Outlay	8,170,971	8,189,955	7,972,443	(2.7%)	(217,512)
Debt Service	82,447,151	98,428,747	87,071,612	(11.5%)	(11,357,135)
Grants, Aids & Contributions	47,038,389	54,668,039	56,529,032	3.4%	1,860,993
Transfers to Other Funds	122,253,648	129,758,728	189,018,416	45.7%	59,259,688
Other Uses	10,039,718	48,414,717	36,814,081	(24.0%)	(11,600,636)
TOTAL EXPENDITURES	1,290,316,374	1,416,835,007	1,540,396,127	8.7%	123,561,120

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	6,425	6,533	108
Part Time Hours	1,415,557	1,583,448	167,891

GENERAL FUND - GENERAL SERVICES DISTRICT
 FUND -- 00111
 EMPLOYEE CAP BY DEPARTMENT

	Adopted FY 2021-2022	Approved FY 2022-2023	Change From Prior Year
Advisory Boards And Commissions	5	5	0
City Council	84	84	0
Corrections	837	848	11
Courts	3	3	0
Downtown Investment Authority	9	12	3
Employee Services	42	42	0
Executive Office of the Mayor	27	21	(6)
Executive Office of the Sheriff	24	25	1
Finance and Administration	109	111	2
Fire and Rescue-Center	1,678	1,772	94
Health Administrator	0	0	0
Investigations & Homeland Security	488	495	7
Jacksonville Human Rights Commission	7	7	0
Jax Citywide Activities	0	0	0
Medical Examiner	34	35	1
Military Affairs and Veterans	14	14	0
Neighborhoods	210	210	0
Office of Economic Development	13	13	0
Office of Ethics	3	3	0
Office of General Counsel-Center	1	1	0
Office of State's Attorney	0	0	0
Office of the Inspector General	12	12	0
Parks, Recreation & Community Services	263	260	(3)
Patrol & Enforcement	1,366	1,354	(12)
Personnel & Professional Standards	171	183	12
Planning and Development	33	34	1
Police Services	351	348	(3)
Public Defender's	0	0	0
Public Library	311	311	0
Public Works	298	298	0
Supervisor of Elections	32	32	0
GENERAL FUND - GENERAL SERVICES DISTRICT	6,425	6,533	108

GENERAL FUND OPERATING
 FUND -- 00111
 SCHEDULE OF REVENUES

	FY 2020-2021	FY 2021-2022	FY 2022-2023	
	ACTUALS	ADOPTED	PROPOSED	APPROVED
NON-DEPARTMENTAL REVENUES				
Ad Valorem Taxes	792,254,135	838,978,268	945,249,142	945,249,142
Distributions to Tax Increment Districts	(40,235,970)	(42,980,045)	(50,288,238)	(50,288,238)
Net Ad Valorem Taxes	752,018,165	795,998,223	894,960,904	894,960,904
Communication Services Tax	29,413,461	28,786,566	28,819,442	28,819,442
Contributions From Other Local Units	121,483,313	136,504,436	134,430,496	122,424,496
Debt Proceeds	0	562,500	0	0
Disposition Of Fixed Assets	127,020	110,000	0	110,000
Federal Grants	89,255	45,500	0	0
Federal Payments	23,497	22,500	23,000	23,000
Franchise Fees	41,303,293	41,391,762	43,719,279	43,719,279
Interest and Other Earnings	9,331,325	2,230,000	4,995,000	4,995,000
Judgement And Fines	1,054,355	815,821	895,973	895,973
Local Business Taxes	6,993,342	6,657,818	6,859,136	6,859,136
Local Option, Use & Fuel Taxes	1,250,010	1,194,786	1,250,010	1,250,010
Non-Operating Sources	0	5,450,958	0	0
Other Charges For Services	12,023,885	13,184,338	13,184,338	13,184,338
Other Miscellaneous Revenue	6,547,167	3,025,268	3,069,942	3,069,942
State Shared Revenues	196,155,607	192,148,322	215,581,119	218,131,119
Transfer In	16,350,578	18,044,979	21,410,329	21,410,329
Utility Service Taxes	94,285,293	97,767,863	98,296,932	98,296,932
TOTAL NON-DEPARTMENTAL REVENUES	1,288,449,565	1,343,941,640	1,467,495,900	1,458,149,900
DEPARTMENTAL REVENUES				
Advisory Boards And Commissions	262,400	126,600	281,600	281,600
City Council	332,443	330,150	338,249	338,249
Corrections	741,221	588,099	4,671,931	4,671,931
Courts	0	433,334	0	0
Downtown Investment Authority	47,558	8,500	9,500	9,500
Employee Services	1,294	1,500	1,500	1,500
Executive Office of the Sheriff	69,974	0	0	0
Finance and Administration	151,697	80,212	80,112	80,112
Fire and Rescue-Center	46,828,190	41,658,947	46,394,909	46,496,496
Investigations & Homeland Security	792,685	835,770	961,783	961,783
Jacksonville Human Rights Commission	50,686	39,100	39,200	39,200
Medical Examiner	2,606,695	2,174,290	2,299,504	2,299,504
Neighborhoods	1,996,194	1,921,872	1,980,612	1,980,612
Office of Economic Development	10	130	10	10
Office of Ethics	34,604	53,500	53,500	53,500
Office of the Inspector General	150,724	145,001	145,001	145,001
Parks, Recreation & Community Services	672,214	865,600	909,075	909,075
Patrol & Enforcement	8,024,533	11,866,674	11,131,117	11,131,117
Personnel & Professional Standards	601,424	487,600	579,600	579,600
Planning and Development	2,080,926	1,273,800	1,655,800	1,655,800
Police Services	3,908,555	3,375,741	3,626,594	3,541,532
Public Library	196,852	232,750	232,750	232,750
Public Works	6,097,135	6,374,197	6,792,355	6,792,355
Supervisor of Elections	44,915	20,000	45,000	45,000
TOTAL DEPARTMENTAL REVENUES	75,692,930	72,893,367	82,229,702	82,246,227
TOTAL GENERAL FUND - GSD REVENUES	1,364,142,495	1,416,835,007	1,549,725,602	1,540,396,127

GENERAL FUND OPERATING
 FUND -- 00111
 VARIOUS REVENUE DETAIL

	FY 2020-2021	FY 2021-2022	FY 2022-2023	
	ACTUALS	ADOPTED	PROPOSED	APPROVED
Contributions From Other Local Units				
Contribution From Independent Agencies	0	15,292,063	12,006,000	0
Contribution To-FR JEA,Water&Sewer	26,402,695	26,666,722	26,933,389	26,933,389
Contributions From Local-Component Units	93,609,555	94,545,651	95,491,107	95,491,107
Contributions From Other Local Units	120,012,250	136,504,436	134,430,496	122,424,496
State Shared Revenues				
1-17 Cigarette Tax FS 21002	346,435	300,950	306,274	306,274
Alcoholic Beverage Licenses FS 561342	799,982	820,970	838,381	838,381
Constitutional Fuel Tax FS 206411a	4,642,313	4,863,858	4,508,448	4,508,448
County Fuel Tax FS 206411b	4,018,944	3,997,133	4,295,302	4,295,302
County Fuel Tax Refund FS 206414	0	10,000	5,000	5,000
Insurance Agent Licenses FS 624501	267,425	266,674	272,329	272,329
Local Government Half Cent Sales Tax FS 21861	114,889,800	111,279,029	126,378,780	128,478,780
Mobile Home Licenses FS 32008	254,655	235,325	240,632	240,632
Municipal Fuel Tax FS 206411c	7,880,796	7,688,774	7,869,847	8,319,847
Municipal Fuel Tax Refund FS 206414	-3,544	10,000	50,000	50,000
Revenue Shared - County FS 212206d4	28,432,577	27,967,931	33,353,003	33,353,003
Revenue Shared - Municipal Sales Tax FS 21220	28,563,551	28,579,030	31,116,268	31,116,268
Revenue Shared - Population FS 218232	6,053,461	6,124,498	6,342,355	6,342,355
Special Fuel and Motor Fuel Use Tax	9,212	4,150	4,500	4,500
State Shared Revenues	196,155,607	192,148,322	215,581,119	218,131,119
Transfer In				
10801 Downtown Northbank CRA Trust	2,500	2,500	2,500	2,500
10802 Downtown Southbank CRA Trust	2,500	2,500	2,500	2,500
10804 Jacksonville International Airport CRA Tru	31,508	2,500	2,500	2,500
10805 King Soutel Crossing CRA Trust Fund	2,500	2,500	2,500	2,500
10806 Arlington CRA Trust	2,500	2,500	2,500	2,500
11101 Community Development	128,404	128,404	128,404	128,404
43101 Solid Waste Disposal	8,597,621	15,583,586	18,945,867	18,945,867
54101 Public Building Allocations	4,673,474	2,320,489	2,323,558	2,323,558
Transfer In	13,441,007	18,044,979	21,410,329	21,410,329

GENERAL FUND OPERATING
 FUND -- 00111
 SCHEDULE OF EXPENDITURES

	FY 2020-2021	FY 2021-2022	FY 2022-2023	
	ACTUALS	ADOPTED	PROPOSED	APPROVED
DEPARTMENTAL EXPENSES				
Advisory Boards And Commissions	486,616	542,090	550,822	550,822
City Council	11,760,417	13,070,893	13,018,751	13,050,751
Corrections	123,042,717	119,999,599	132,068,109	132,068,109
Courts	5,449,998	5,054,275	5,871,371	5,871,371
Downtown Investment Authority	550,151	1,046,324	1,100,941	1,100,941
Employee Services	6,966,702	7,329,313	7,905,097	7,905,097
Executive Office of the Mayor	4,590,541	4,619,040	4,143,601	4,143,601
Executive Office of the Sheriff	5,883,700	6,055,108	7,245,965	7,245,965
Finance and Administration	20,167,902	23,711,282	24,072,910	24,072,910
Fire and Rescue-Center	287,608,549	314,217,385	343,609,034	343,609,034
Health Administrator	1,114,914	1,189,710	1,681,984	1,731,984
Investigations & Homeland Security	80,681,178	86,042,519	92,404,277	92,404,277
Jacksonville Human Rights Commission	751,608	845,120	785,569	785,569
Medical Examiner	5,456,926	5,746,959	6,619,373	6,619,373
Military Affairs and Veterans	1,427,024	1,340,268	1,464,158	1,464,158
Neighborhoods	22,210,148	22,076,483	22,768,245	22,768,245
Office of Economic Development	1,521,734	1,813,306	1,806,622	1,806,622
Office of Ethics	423,203	588,831	630,401	630,401
Office of General Counsel-Center	133,528	164,553	157,569	157,569
Office of State's Attorney	2,286,403	2,284,636	2,924,776	2,924,776
Office of the Inspector General	1,247,108	1,383,162	1,535,678	1,535,678
Parks, Recreation & Community Services	44,396,309	49,515,306	52,924,262	52,924,262
Patrol & Enforcement	203,462,970	214,327,056	227,344,164	227,344,164
Personnel & Professional Standards	23,830,856	29,056,613	31,102,307	31,102,307
Planning and Development	4,049,138	4,759,697	5,086,301	5,086,301
Police Services	47,823,775	46,653,292	49,489,722	49,489,722
Public Defender's	2,472,044	2,378,019	2,507,073	2,507,073
Public Library	35,243,677	36,156,442	40,479,881	40,515,881
Public Works	49,961,694	50,329,760	56,826,405	56,727,637
Supervisor of Elections	7,540,324	9,352,979	11,947,006	11,947,006
TOTAL DEPARTMENTAL EXPENSES	1,002,541,854	1,061,650,020	1,150,072,374	1,150,091,606
NON-DEPARTMENTAL EXPENSES				
Inter-local Agreements	2,424,637	2,615,791	2,576,996	2,576,996
Miscellaneous Appropriations	3,847,445	4,513,459	5,301,651	5,301,651
Miscellaneous Expenditures	113,649,886	125,653,342	124,352,495	126,542,770
Reserves	2,000	40,670,005	32,482,564	30,097,073
Subfund Level Activity	167,850,553	181,732,390	234,939,522	225,786,031
TOTAL NON-DEPARTMENTAL EXPENSES	287,774,520	355,184,987	399,653,228	390,304,521
TOTAL GENERAL FUND - GSD EXPENDITURES	1,290,316,374	1,416,835,007	1,549,725,602	1,540,396,127

GENERAL FUND OPERATING
 FUND -- 00111
 SCHEDULE OF NON-DEPARTMENTAL EXPENDITURES

	FY 2020-2021	FY 2021-2022	FY 2022-2023	
	ACTUALS	ADOPTED	PROPOSED	APPROVED
Inter-local Agreements				
Atlantic Bch Lifeguard-Bch Capital Outlay	9,000	9,000	9,000	9,000
Atlantic Bch Lifeguard-Bch Cleanup	250,519	258,035	265,776	265,776
Atlantic Bch-Neptune Bch Fire Service	314,065	323,487	333,192	333,192
Beaches - Disposal Charges	809,893	900,000	810,000	810,000
Jacksonville Beach Interlocal Agreement	802,256	826,324	851,114	851,114
Neptune Beach Interlocal Agreement F5290	227,526	298,945	307,914	307,914
Total Inter-local Agreements	2,413,259	2,615,791	2,576,996	2,576,996
Miscellaneous Appropriations				
415 Limit Pension Cost	36,155	41,927	36,000	36,000
Business Improvement District	510,615	661,898	657,284	657,284
Mayors Cure Violence Program - Other Public Safety	1,894,004	2,730,000	3,530,000	3,530,000
Municipal Dues & Affiliation	401,910	14,960	14,960	14,960
Municipal Dues Affiliation Sec 10 109	225,619	223,481	213,532	213,532
North Florida Regional Council	390,673	390,673	390,673	390,673
Refund - Taxes Overpaid,Error,Controversy	2,385	5,000	5,000	5,000
Tax Deed Purchases	25,388	200,000	200,000	200,000
Transportation Planning Organization	242,668	245,520	254,202	254,202
Total Miscellaneous Appropriations	3,729,417	4,513,459	5,301,651	5,301,651

GENERAL FUND OPERATING
 FUND -- 00111
 SCHEDULE OF NON-DEPARTMENTAL EXPENDITURES

	FY 2020-2021	FY 2021-2022	FY 2022-2023	
	ACTUALS	ADOPTED	PROPOSED	APPROVED
Miscellaneous Expenditures				
Address Critical Quality of Life Issues CC Special Commit	0	0	0	250,000
Agape Community Health Center	156,150	160,000	153,603	153,603
Alcohol Rehabilitation Program	0	399,989	399,989	399,989
Annual Independent Audit - Legislative	290,250	329,750	337,250	337,250
Art In Public Places - Cultural Services	6,051	10,107	11,606	11,606
Atlantic Bch Lifeguard-Bch Capital Outlay	0	562,500	56,250	56,250
BJP 20% Gas Tax Contrib To Fiscal Agent	4,241,312	4,863,858	4,508,448	4,508,448
Bridge the Gap, Inc.	0	0	0	75,000
CIP Debt Service Repayment	36,675,543	39,343,016	42,605,999	42,605,999
Contribution To Shands Jax Medical Centr	29,471,599	30,275,594	30,275,594	30,275,594
Dun & Bradstreet Employment Creation Incentive	0	0	112,500	112,500
Dunn & Bradstreet Headquarters Retention	0	600,000	600,000	600,000
Dunn & Bradstreet Relocation	0	2,400,000	2,000,000	2,000,000
Economic Grant Program	5,304,253	7,955,000	7,112,000	7,112,000
Ed Ball Building	1,482,681	652,081	656,146	656,146
Families of Slain Children, Inc.	0	0	0	25,000
Farm Share	0	1,100,000	0	0
Feeding Northeast Florida	0	1,000,000	0	500,000
Filing Fee Local Ord Violation-Public Df	6,347	14,000	14,000	14,000
Filing Fee Local Ord Violation-St Attorn	6,100	52,000	52,000	52,000
Fire Watch	0	100,000	0	0
First Coast Crime Stoppers	0	150,000	0	0
Florida Black Expo	0	25,000	0	50,000
Florida Recovery School	0	100,000	0	0
Florida-Florida State Baseball	0	1	40,000	40,000
FOBT Pipeline, Inc.	0	0	0	165,000
Friends of Brentwood Library	0	25,000	0	0
Goodwill	128,048	225,000	0	175,000
Groundwork Jacksonville	50,000	50,000	0	0
Haverty's Building	1,774,666	1,668,408	1,667,412	1,667,412
Jacksonville Historic Naval Ship Association, Inc.	0	0	0	50,000
Jacksonville Historical Society	0	0	0	500,000
Jacksonville University - Law School	0	0	1,250,000	1,250,000
Jax Care Connect	46,499	0	0	97,275
Jaxport - River Gauges - Water Transportation Systems	157,766	160,921	164,140	164,140
Jean Ribault HS Booster Club	0	0	0	50,000
Jump Start Program	0	25,000	0	0
Juvenile Justice	3,741,162	4,262,493	4,885,997	4,885,997
License Agreements&Fees	20,222	20,618	48,000	48,000
Lobbyist Fees	0	120,000	120,000	120,000
Local Initiatives	0	1,000,000	0	0
MAD Dads	0	15,000	0	0
Manatee Study	104,216	90,000	90,000	90,000
Mayport Waterfront Partnership	0	0	0	140,000
Medicaid Program	16,426,407	15,776,000	15,187,000	15,187,000
New Town Success Zone	198,627	161,300	0	0
Nondepartmental Allocations	563,137	964,707	954,647	954,647
Northeast Florida Healthy Start Coalition	0	0	0	95,000
Operation New Hope	416,544	600,000	0	0
Opioid Epidemic Program	785,664	1,128,348	1,000,000	1,000,000

GENERAL FUND OPERATING
 FUND -- 00111
 SCHEDULE OF NON-DEPARTMENTAL EXPENDITURES

	FY 2020-2021	FY 2021-2022	FY 2022-2023	
	ACTUALS	ADOPTED	PROPOSED	APPROVED
Prisoners Of Christ	192,915	400,000	0	0
PSG - Cultural Council	3,056,392	3,932,579	5,250,000	5,250,000
Public Safety DC Plan Administration	0	1	1	1
Qualified Target Industries	413,401	456,563	500,363	500,363
Safety and Crime Reduction Commission	0	0	0	18,000
SMG - Gator Bowl Game	560,752	925,000	437,750	437,750
St. Johns County	0	0	124,000	124,000
Stormwater 501C3 Low Income Subsidy	1,590,447	1,606,942	1,621,549	1,621,549
Sulzbacher Center	256,782	270,000	270,000	270,000
Targeted Industry Program	0	0	138,750	138,750
Transitional Government-Mayorial	0	0	75,000	75,000
United Way 211	138,333	150,000	150,000	150,000
Vacancy Pool FTEs - Administration	0	1	1	1
Violence and Anxiety PSA	0	100,000	0	0
Volunteers in Medicine	0	144,065	200,000	200,000
Zoo Contract	1,282,500	1,282,500	1,282,500	1,282,500
Total Miscellaneous Expenditures	109,544,766	125,653,342	124,352,495	126,542,770
Reserves				
Boys And Girls Club	0	100,000	0	0
Clara White Mission, Inc	0	100,000	0	0
Contingency - Collective Bargaining	0	15,000,000	0	0
Contingency FIND Match	0	2,130,000	2,070,000	2,070,000
Council Operating Contingency	0	100,000	100,000	100,000
Federal Matching Grants	0	3,612,199	1,675,425	1,739,934
Health Services	0	14,970,420	17,937,139	17,937,139
Mayors Executive Oper Contingency	0	100,000	100,000	100,000
Public Service Grants	0	0	6,000,000	6,000,000
Read USA	0	100,000	0	0
Reserve - Federal Programs - Other Economic Environme	0	810,306	850,000	850,000
Special Council Cont - Jax Chamber	0	500,000	750,000	750,000
Special Council Contingency-PSG	0	3,147,080	0	0
Special Council Reserve-Activity	0	0	3,000,000	550,000
Total Reserves	0	40,670,005	32,482,564	30,097,073
Subfund Level Activity				
Contributions To-From JTA - Other Transportation Service	1,496,760	1,525,919	1,657,216	1,657,216
Interfund Transfer - Interfund Group Transfer	128,019,896	157,397,626	214,124,824	216,977,333
JPA Contributions To-Fr JPA	10,093,029	26,226,304	23,013,961	11,007,961
LAPSE Personnel LAPSE-Contingency	0	(3,447,459)	(3,886,479)	(3,886,479)
WJCT Lease Payment	30,000	30,000	30,000	30,000
Total Subfund Level Activity	139,639,685	181,732,390	234,939,522	225,786,031
TOTAL NON-DEPARTMENTAL EXPENDITURES	255,327,127	355,184,987	399,653,228	390,304,521

Advisory Boards And Commissions
General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Charges for Services	256,195	123,000	278,000	126.0%	155,000
Fines and Forfeits	1,250	1,000	1,000	0.0%	0
Miscellaneous Revenue	4,955	2,600	2,600	0.0%	0
TOTAL REVENUE	262,400	126,600	281,600	122.4%	155,000
EXPENDITURES					
Personnel Expenses	379,742	381,349	395,188	3.6%	13,839
Operating Expenses	106,875	160,739	155,632	(3.2%)	(5,107)
Capital Outlay	0	2	2	0.0%	0
TOTAL EXPENDITURES	486,616	542,090	550,822	1.6%	8,732

AUTHORIZED POSITION CAP		Adopted	Approved	Change
		FY 2021-2022	FY 2022-2023	
Full Time Positions		5	5	0
Part Time Hours		1,248	1,248	0

EXPENDITURES BY DIVISION	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
Boards and Commissions	209,248	253,897	278,625	9.7%	24,728
Construction Trades Qualifying Board-Center	277,368	288,193	272,197	(5.6%)	(15,996)
DEPARTMENT TOTAL	486,616	542,090	550,822	1.6%	8,732

ADVISORY BOARDS AND COMMISSIONS GENERAL FUND

BACKGROUND

This area includes the boards and commissions that are part of the annual budget process and receive some funding from the General Fund which include the Civil Service Board, the Construction Trades Qualifying Board, and the Mayor's Commission on the Status of Women.

SERVICE LEVELS

Additional operational funding was provided to the Mayor's Commission on the Status of Women for FY 23.

REVENUE

Charges for Services

This category includes revenues generated by the Construction Trades Qualifying Board for contractor certification and renewal fees and examination fees. Contractor certifications are renewed every two years, which is driving the \$155,000 increase for FY 23.

Fines and Forfeits

This category houses code violation fines within the Construction Trades Qualifying Board activity.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase in this category is mainly due to pay increases effective October 1st, 2021 and October 1st, 2022 related to collective bargaining.

Operating Expenses

This category is made of various small items, the largest of which include, \$64,520 in facility costs, \$19,545 in IT computer system / maintenance and security costs, and \$44,424 in Office of the General Counsel legal charges. The change in this category is primarily driven by a decrease of \$16,823 in IT computer system / maintenance and security costs, although this is somewhat offset by various smaller increases in other accounts in this category.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged from the prior year.

City Council
 General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Charges for Services	46,180	55,000	50,000	(9.1%)	(5,000)
Miscellaneous Revenue	286,263	275,150	288,249	4.8%	13,099
TOTAL REVENUE	332,443	330,150	338,249	2.5%	8,099
EXPENDITURES					
Personnel Expenses	8,005,729	8,369,860	8,881,670	6.1%	511,810
Operating Expenses	3,754,689	4,260,737	4,169,079	(2.2%)	(91,658)
Capital Outlay	0	2	2	0.0%	0
Other Uses	0	440,294	0	(100.0%)	(440,294)
TOTAL EXPENDITURES	11,760,417	13,070,893	13,050,751	(0.2%)	(20,142)

AUTHORIZED POSITION CAP		Adopted	Approved	Change
		FY 2021-2022	FY 2022-2023	
Full Time Positions		84	84	0
Part Time Hours		8,824	8,824	0

EXPENDITURES BY DIVISION	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
Council Auditor	2,471,517	2,618,967	2,845,881	8.7%	226,914
Council Members Direct	1,687,697	1,808,098	1,867,644	3.3%	59,546
Council Operations	7,061,204	7,929,253	7,594,604	(4.2%)	(334,649)
Value Adjustment Board	539,998	714,575	742,622	3.9%	28,047
DEPARTMENT TOTAL	11,760,417	13,070,893	13,050,751	(0.2%)	(20,142)

CITY COUNCIL GENERAL FUND

BACKGROUND

This Department houses the operations and costs, including salary expenditures, for the Legislative Branch of the City of Jacksonville. The Legislative Branch is comprised of four areas: Council Direct Expenditures, The Council Secretary's Office (Council Operations), the Council Auditor's Office, and the Tourist Development Council. The Tourist Development Council resides in a separate special revenue fund. The Council Secretary also serves as the Council Director and the Clerk to the Value Adjustment Board.

REVENUE

Charges for Services

This amount represents the anticipated Value Adjustment Board protest fee revenue.

Miscellaneous Revenue

This category is made up primarily of a reimbursement from the Duval County School Board for 2/5 of the cost of the Value Adjustment Board as directed by Florida Statute. The change in this area is therefore driven by the change in the budgeted cost of the Value Adjustment Board, as seen in the Expenditures by Division section of the financial report.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits. The net increase in this category is mainly due to pay increases effective October 1st, 2021 and October 1st, 2022 related to collective bargaining.

Operating Expenses

This category is made of various small items and several large expenditures including legal internal service charges from the General Counsel totaling \$2.2 million and professional services totaling \$510,000. The net decrease is being driven by the removal of \$392,842 IT system development charges which is somewhat offset by an increase in the legal internal service charge of \$189,390.

Other Uses

The \$440,294 that was placed in a contingency within the City Council operating budget as part of the FY 22 Finance Committee budget hearings has been removed.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged from the prior year.

Corrections
General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Charges for Services	631,161	495,935	2,011,336	305.6%	1,515,401
Miscellaneous Revenue	110,060	92,164	2,660,595	2,786.8%	2,568,431
TOTAL REVENUE	741,221	588,099	4,671,931	694.4%	4,083,832
EXPENDITURES					
Personnel Expenses	92,029,942	98,544,348	106,991,378	8.6%	8,447,030
Operating Expenses	30,995,796	21,455,246	25,076,725	16.9%	3,621,479
Capital Outlay	16,979	5	6	20.0%	1
TOTAL EXPENDITURES	123,042,717	119,999,599	132,068,109	10.1%	12,068,510

AUTHORIZED POSITION CAP		Adopted	Approved	Change
		FY 2021-2022	FY 2022-2023	
Full Time Positions		837	848	11
Part Time Hours		413,558	406,547	(7,011)

EXPENDITURES BY DIVISION	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
Jails	93,902,787	88,087,044	94,039,096	6.8%	5,952,052
Prisons	28,299,228	30,855,019	36,948,782	19.7%	6,093,763
Programs & Transitional Services	840,702	1,057,536	1,080,231	2.1%	22,695
DEPARTMENT TOTAL	123,042,717	119,999,599	132,068,109	10.1%	12,068,510

CORRECTIONS GENERAL FUND

BACKGROUND

The Jacksonville Sheriff's Office Department of Corrections provides incarceration services for pretrial arrestees and sentenced offenders through the Jails and Prisons Divisions. Correctional programs at all facilities are evidence-based to aid in the reduction of recidivism by offenders. Personnel at three correctional institutions provide and promote rehabilitation, vocational training, and educational opportunities. Re-entry services are provided to local, state, and federal offenders returning to our local community at the Jacksonville Reentry Center.

SERVICE LEVELS

During FY 21/22, JSO took over the Misdemeanor Probation Program from the Salvation Army which increased the employee cap by 16 new positions, JSO also took over the Ankle and Alcohol Monitoring program from the County Courts.

REVENUE

Charges for Services

This category includes a variety of revenue sources, the largest of which include \$1.74 million in home detention fees, and \$232,131 in subsistence fees. The net increase in this category is being driven by an increase of \$1.46 million in home detention fees which is attributable to JSO taking over all ankle / alcohol monitoring program activities for the County Courts.

Miscellaneous Revenue

This category includes vending machine commission and miscellaneous sales and charges. The net increase is being driven by an increase of \$2.57 million in miscellaneous sales and charges associated with the new Misdemeanor Probation Program.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase is being driven by increases of \$5.21 million related to collective bargaining and the 11 additional positions, \$981,788 in overtime costs, \$1.04 million in pension costs, \$876,608 in workers compensation costs, and \$732,002 in police and correction officers' health and dental insurance costs. There is a reduction in part-time hours for FY 23 as detailed below in the Authorized Position Cap section.

Operating Expenses

This category includes a variety of expenditures, the largest of which are \$6.41 million for security guard service at the courthouse and other facilities, \$5.80 million for inmate food service costs at the jails, \$5.43 million for facility costs including maintenance and utilities, \$1.13 million for equipment rental, and \$1.12 million for other operating supplies. The net increase is being driven by increases in contract costs of \$973,618 for security guard services, \$816,554 for equipment rentals mainly corresponding with the increase in home detention fees revenue and with the new Misdemeanor Probation Program, \$642,540 for inmate food services, and \$232,825 for prisoner transport services. Additionally, there are increases of \$189,629 in other operating supplies, and \$161,419 in clothing, uniforms, safety, and equipment.

AUTHORIZED POSITION CAP

The authorized position cap increased by a net of eleven positions: Sixteen new positions were added for the new Misdemeanor Probation Program and five positions were moved to other department(s) within JSO in FY 22. Part time hours of 7,011 were eliminated during the budget process.

The Jacksonville Sheriff's Office (JSO) regularly moves positions within its departments to respond to daily staffing needs and requirements.

Courts
General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Other Sources	0	433,334	0	(100.0%)	(433,334)
TOTAL REVENUE	0	433,334	0	(100.0%)	(433,334)
EXPENDITURES					
Personnel Expenses	245,699	244,169	266,663	9.2%	22,494
Operating Expenses	4,753,602	4,261,433	5,513,407	29.4%	1,251,974
Capital Outlay	450,697	433,335	1	(100.0%)	(433,334)
Debt Service	0	115,338	91,300	(20.8%)	(24,038)
TOTAL EXPENDITURES	5,449,998	5,054,275	5,871,371	16.2%	817,096

AUTHORIZED POSITION CAP		Adopted	Approved	Change
		FY 2021-2022	FY 2022-2023	
Full Time Positions		3	3	0
Part Time Hours		0	0	0

EXPENDITURES BY DIVISION	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
Circuit Court	1,682,490	1,611,838	1,345,936	(16.5%)	(265,902)
County Court	3,767,243	3,442,437	4,525,435	31.5%	1,082,998
Courts - Miscellaneous	265	0	0		0
DEPARTMENT TOTAL	5,449,998	5,054,275	5,871,371	16.2%	817,096

COURTS GENERAL FUND

BACKGROUND

The Courts' budget includes the Circuit and County Courts' expenses excluding the costs of Judges and other State employees. Certain costs associated with the operation of the Court Administrator's Office are also included in this budget. Per Florida Statute 29.008, the County is responsible for providing facilities, maintenance, utilities, security, communications, existing radio systems, and the existing Multi-Agency Criminal Justice Information System (CJIS) to the Courts.

SERVICE LEVELS

Service levels, for this Department, are unchanged for fiscal year 2022-2023.

REVENUES

Other Sources

The FY 22 budget, which contained debt funding for year three of a three-year project to replace the audio and visual equipment at the Courthouse Complex, has been removed.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase in this category is mainly due to pay increases effective October 1st, 2021 and October 1st, 2022 related to collective bargaining.

Operating Expenses

This category is made of various small expenditures and several large expenditures including \$4.39 million in facility costs for the Courthouse Complex, \$725,908 in computer system maintenance and security costs, and \$176,124 in Ed Ball facility costs. The net increase is being driven by a \$1.1 million increase in the facility costs for the Courthouse Complex.

Capital Outlay

No capital funding has been provided in FY 23. See Other Sources section above.

Debt Service

This amount represents the interest and principal debt repayment for items purchased with borrowed funds related to the Courthouse AV Equipment Replacement project listed on ordinance 2022-504-E Schedule B4.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

Downtown Investment Authority
 General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Miscellaneous Revenue	47,558	8,500	9,500	11.8%	1,000
TOTAL REVENUE	47,558	8,500	9,500	11.8%	1,000
EXPENDITURES					
Personnel Expenses	869,629	951,578	1,322,077	38.9%	370,499
Operating Expenses	(379,478)	94,744	(221,138)	(333.4%)	(315,882)
Capital Outlay	0	2	2	0.0%	0
Grants, Aids & Contributions	60,000	0	0		0
TOTAL EXPENDITURES	550,151	1,046,324	1,100,941	5.2%	54,617

AUTHORIZED POSITION CAP		Adopted	Approved	Change
		FY 2021-2022	FY 2022-2023	
Full Time Positions		9	12	3
Part Time Hours		200	200	0

EXPENDITURES BY DIVISION	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
DIA Administration	550,151	1,046,324	1,100,941	5.2%	54,617
DEPARTMENT TOTAL	550,151	1,046,324	1,100,941	5.2%	54,617

DOWNTOWN INVESTMENT AUTHORITY GENERAL FUND

BACKGROUND

The Downtown Investment Authority (DIA) was created in 2012 by Ordinance 2012-364-E to revitalize Jacksonville's urban core. The DIA accomplishes this by utilizing the two downtown community redevelopment area (CRA) resources to spur economic development. The DIA has oversight of the Downtown Northbank CRA (SF 10801) and the Downtown Southbank CRA (SF 10802). The DIA also has oversight of the Office of Public Parking (SF 41102). The funding presented here is for the department's operating budget which resides in the General Fund – GSD.

SERVICE LEVELS

During fiscal year 2021-2022, two positions were added to assist with strategic initiatives and parking strategy. One position was added during the budget process to assist with real estate dispositions and contract negotiations.

REVENUE

Miscellaneous Revenue

This category includes revenue for fees received with applications which are submitted to the Downtown Development Review Board.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits. The net increase in this category is mainly due to pay increases effective October 1st, 2021 and October 1st, 2022 related to collective bargaining, and costs associated with the additional positions as detailed in the Authorized Position Cap section.

Operating Expenses

This category is made of various small expenditures and several large items including \$390,000 in professional services, \$352,556 in legal charges from the Office of General Counsel, \$179,749 in IT allocations, \$125,000 in event contributions to support downtown public events identified as an important element in Downtown revitalization, as well as a negative budget expense line of \$1.4 million for allocated administrative costs to the two Community Redevelopment Areas (CRA) funds and the Office of Public Parking for which the department provides staff support. The net decrease is being driven by a \$223,017 decrease in legal charges from the Office of General Counsel and an increase in the allocated administrative costs (a negative budget expense line) of \$194,374. These are somewhat offset by a net increase in IT allocations of \$96,292 mainly for the purchase of replacement routers and additional routers to improve the downtown public Wi-Fi network.

AUTHORIZED POSITION CAP

The overall full time position cap increased by three positions. One strategic initiatives coordinator position and one parking strategy coordinator position were added during the fiscal year through ordinance 2022-372-E; one real estate manager position was added during the budget process. Part-time hours remain unchanged.

Employee Services
General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Miscellaneous Revenue	1,294	1,500	1,500	0.0%	0
TOTAL REVENUE	1,294	1,500	1,500	0.0%	0
EXPENDITURES					
Personnel Expenses	3,665,759	3,895,466	4,135,629	6.2%	240,163
Operating Expenses	3,300,943	3,433,846	3,769,467	9.8%	335,621
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENDITURES	6,966,702	7,329,313	7,905,097	7.9%	575,784

AUTHORIZED POSITION CAP		Adopted	Approved	Change
		FY 2021-2022	FY 2022-2023	
Full Time Positions		42	42	0
Part Time Hours		2,644	2,644	0

EXPENDITURES BY DIVISION	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
Employee and Labor Relations Administration	1,353,592	1,306,340	1,352,632	3.5%	46,292
Employee Services Office of the Director	535,107	535,535	599,924	12.0%	64,389
Talent Management	5,078,003	5,487,438	5,952,541	8.5%	465,103
DEPARTMENT TOTAL	6,966,702	7,329,313	7,905,097	7.9%	575,784

EMPLOYEE SERVICES GENERAL FUND

BACKGROUND

The General Fund portion of the Employee Services Department includes Employee and Labor Relations Administration, Office of the Director, and Talent Management. This department is responsible for personnel hiring and management. The department is responsible for updating rules and regulations, and maintains personnel records, rosters, and detailed job descriptions for each position. It administers employee development, training, and retraining programs, and analyzes compensation, benefits, and other issues to help the city stay competitive. The department also administers labor relations and employee benefit programs and is responsible for procuring all employee benefit programs, such as health and life insurance.

SERVICE LEVELS

Service levels for this Department are unchanged for fiscal year 2022-2023.

REVENUES

Miscellaneous Revenue

This represents expected revenue from the sale of books, maps, and regulations in FY 23.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase in this category is mainly due to pay increases effective October 1st, 2021 and October 1st, 2022 related to collective bargaining.

Operating Expenses

This category includes various small expenditures and several large items, including \$1,218,894 in IT computer system maintenance and security charges, \$1,050,948 in professional services for job posting costs, employee physicals, background checks, and drug screenings, \$695,000 for the City's tuition reimbursement program, and \$308,115 in facility costs. The change in this category is primarily driven by increases of \$210,261 for scheduled ITD computer replacement costs, \$113,855 for computer system maintenance and security costs, and \$53,179 in facility costs. These are somewhat offset by various reductions in other areas, including a reduction of \$40,235 in legal costs due to the removal of funding associated with collective bargaining during the previous fiscal year.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged from the prior year.

Executive Office of the Mayor
 General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals FY 2020-2021	Adopted FY 2021-2022	Approved FY 2022-2023	Change From Prior Year	
				Percent	Dollar
EXPENDITURES					
Personnel Expenses	3,655,426	3,793,968	3,242,646	(14.5%)	(551,322)
Operating Expenses	932,102	825,071	900,954	9.2%	75,883
Capital Outlay	3,013	1	1	0.0%	0
TOTAL EXPENDITURES	4,590,541	4,619,040	4,143,601	(10.3%)	(475,439)

AUTHORIZED POSITION CAP	Adopted FY 2021-2022	Approved FY 2022-2023	Change
Full Time Positions	27	21	(6)
Part Time Hours	3,250	3,250	0

EXPENDITURES BY DIVISION	Actuals FY 2020-2021	Adopted FY 2021-2022	Approved FY 2022-2023	Change From Prior Year	
				Percent	Dollar
Mayor's Public Affairs	1,140,559	1,033,198	1,020,267	(1.3%)	(12,931)
Office of the Mayor	3,449,981	3,585,842	3,123,334	(12.9%)	(462,508)
DEPARTMENT TOTAL	4,590,541	4,619,040	4,143,601	(10.3%)	(475,439)

EXECUTIVE OFFICE OF THE MAYOR GENERAL FUND

BACKGROUND

This budget houses the personnel and operating costs of the Mayor's Office and the Public Affairs Office.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits. The net decrease is due to the elimination of six vacant positions as part of the budget process.

Operating Expenses

This category is made of various small items and several large expenditures including internal service charges of \$371,198 and an inter-departmental billing from the Office of the Sheriff for the Mayor's security totaling \$409,793. The net increase is being driven by a \$51,819 increase in the billing from the Office of the Sheriff for the Mayor's security.

AUTHORIZED POSITION CAP

Six vacant positions were eliminated as part of the FY 23 budget process.

Executive Office of the Sheriff
 General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Miscellaneous Revenue	69,974	0	0		0
TOTAL REVENUE	69,974	0	0		0
EXPENDITURES					
Personnel Expenses	3,970,246	4,213,093	4,479,098	6.3%	266,005
Operating Expenses	1,657,042	1,582,764	2,504,116	58.2%	921,352
Capital Outlay	568	1	1	0.0%	0
Debt Service	255,844	259,250	262,750	1.4%	3,500
TOTAL EXPENDITURES	5,883,700	6,055,108	7,245,965	19.7%	1,190,857

AUTHORIZED POSITION CAP		Adopted	Approved	Change
		FY 2021-2022	FY 2022-2023	
Full Time Positions		24	25	1
Part Time Hours		5,231	7,088	1,857

EXPENDITURES BY DIVISION	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
Administration - Sheriff's Office	5,883,700	6,055,108	7,245,965	19.7%	1,190,857
DEPARTMENT TOTAL	5,883,700	6,055,108	7,245,965	19.7%	1,190,857

EXECUTIVE OFFICE OF THE SHERIFF GENERAL FUND

BACKGROUND

The Executive Office of the Sheriff provides leadership, direction, and management for the various Departments within the Jacksonville Sheriff's Office. The areas of focus include strategy development, community relations, external communications, internal investigations, interagency initiatives, legislative initiatives, and accreditation/inspections.

SERVICE LEVELS

Service levels are unchanged for fiscal year 2022-2023.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase of \$266,005 is being driven by pay increases effective October 1st, 2021 and October 1st, 2022 related to collective bargaining, as well as the addition of one position and part-time hours as detailed in the Authorized Position Cap section below.

Operating Expenses

This category is comprised of a variety of expenditures, the largest of which include \$778,898 in IT computer system maintenance and security allocation, \$751,864 in Office of General Counsel legal costs, \$394,491 in fleet vehicle costs, and \$376,489 in the citywide copier consolidation allocation costs. The net increase is being driven by the increases of \$656,455 in IT computer system maintenance and security due to receiving all of JSO's IT application service charges for the 911 Computer Aided Dispatch (CAD) system, and \$128,948 in Office of General Counsel legal costs.

Debt Service

This amount represents the interest and principal debt repayment for items purchased with borrowed funds for the Safer Neighborhoods Investment Plan. Additional information can be found on ordinance 2022-504-E Schedule B4.

AUTHORIZED POSITION CAP

One position and 713 part-time hours were added during FY 22, and 1,144 part-time hours were added during the budget process.

Finance and Administration
General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Charges for Services	(33,048)	0	0		0
Miscellaneous Revenue	85,601	14,116	14,016	(0.7%)	(100)
Transfers From Component Units	99,144	66,096	66,096	0.0%	0
TOTAL REVENUE	151,697	80,212	80,112	(0.1%)	(100)
EXPENDITURES					
Personnel Expenses	9,539,727	10,340,021	10,960,412	6.0%	620,391
Operating Expenses	10,531,750	13,271,257	13,014,584	(1.9%)	(256,673)
Capital Outlay	4,457	2	2	0.0%	0
Debt Service	4,468	100,000	97,910	(2.1%)	(2,090)
Grants, Aids & Contributions	87,500	2	2	0.0%	0
TOTAL EXPENDITURES	20,167,902	23,711,282	24,072,910	1.5%	361,628

AUTHORIZED POSITION CAP		Adopted	Approved	Change
		FY 2021-2022	FY 2022-2023	
Full Time Positions		109	111	2
Part Time Hours		11,360	11,100	(260)

EXPENDITURES BY DIVISION	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
Accounting	12,140,766	14,682,097	14,774,902	0.6%	92,805
Budget Office	1,138,678	1,259,524	1,088,199	(13.6%)	(171,325)
Finance & Admin Office of the Director	2,689,108	3,281,340	3,099,117	(5.6%)	(182,223)
Procurement and Supply	2,942,690	3,273,707	3,673,061	12.2%	399,354
Treasury	1,256,660	1,214,614	1,437,631	18.4%	223,017
DEPARTMENT TOTAL	20,167,902	23,711,282	24,072,910	1.5%	361,628

FINANCE AND ADMINISTRATION GENERAL FUND

BACKGROUND

The Finance and Administration Department houses the Office of the Director (which includes the Grants and Contract Compliance Office and the Gateway Customer Service Center), Accounting, the Budget Office, Treasury, and Procurement (including the Equal Business Opportunity Office and the Office of the Ombudsman).

SERVICE LEVELS

During FY 22, one position was added to the Grants and Contract Compliance Office to manage a new microgrant/apprenticeship program pursuant to ordinance 2022-0234-E. One position was added during the budget process to the Accounting Division to assist with the ongoing implementation of the 1Cloud financial ERP. In addition, \$200,946 was added to the Equal Business Opportunity Office's professional and contractual services budget to reach the minimum program funding requirement of the Jacksonville Small and Emerging Business Program pursuant to ordinance 2021-117-E.

REVENUE

Miscellaneous Revenue

This category includes accounting service charges and miscellaneous payroll fees including child support deductions and union / police charity fees.

Transfers From Component Units

This category includes revenue generated by the Equal Business Opportunity Office for training it provides to the Independent Authorities.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits. The net increase in this category is mainly due to pay increases effective October 1st, 2021 and October 1st, 2022 related to collective bargaining, and costs associated with the additional positions added to this Department as detailed in the Authorized Position Cap section.

Operating Expenses

This category is made of various small expenditures and several large items, including \$9.8 million in IT computer system maintenance and security allocation for the City's financial, procurement, and budget software; \$1.2 million in professional and contractual services for arbitrage liability assessments, actuary and financial advisory services, indirect cost study, and continuing education and mentoring programs for small and emerging businesses; and \$882,355 in OGC legal charges. The change in this category is due to several factors, the largest of which include decreases of \$343,597 in OGC Legal charges and \$48,375 in Computer System Maintenance and Security costs. These are partially offset by increases in other accounts within this category, including \$93,397 in professional and contractual services.

Debt Service

This category includes funding for banking service charges.

AUTHORIZED POSITION CAP

The overall full time position cap increased by two positions. One position was added during the fiscal year through ordinance 2022-0234-E in the Grants and Contract Compliance Office and one position was added during the budget process in the Accounting division. Part time hours had a net decrease of 260 hours due to the removal of 1,300 hours in the Accounting division, which was partially offset by the addition of 1,040 hours in the Equal Business Opportunity Office approved during FY 22.

Fire and Rescue
General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals FY 2020-2021	Adopted FY 2021-2022	Approved FY 2022-2023	Change From Prior Year	
				Percent	Dollar
REVENUE					
Intergovernmental Revenue	82,707	0	0		0
Charges for Services	36,877,922	31,881,763	35,552,759	11.5%	3,670,996
Fines and Forfeits	25,593	34,310	30,000	(12.6%)	(4,310)
Miscellaneous Revenue	1,385,977	757,696	864,098	14.0%	106,402
Transfers From Component Units	8,455,990	8,985,178	10,049,639	11.8%	1,064,461
TOTAL REVENUE	46,828,190	41,658,947	46,496,496	11.6%	4,837,549
EXPENDITURES					
Personnel Expenses	243,212,613	268,454,199	294,015,815	9.5%	25,561,616
Operating Expenses	41,116,898	41,586,580	43,876,586	5.5%	2,290,006
Capital Outlay	984,796	853,375	1,330,824	55.9%	477,449
Debt Service	956,803	899,533	885,751	(1.5%)	(13,782)
Grants, Aids & Contributions	1,337,438	2,423,698	3,500,058	44.4%	1,076,360
TOTAL EXPENDITURES	287,608,549	314,217,385	343,609,034	9.4%	29,391,649
AUTHORIZED POSITION CAP					
		Adopted FY 2021-2022	Approved FY 2022-2023	Change	
Full Time Positions		1,678	1,772	94	
Part Time Hours		52,614	54,114	1,500	
EXPENDITURES BY DIVISION					
	Actuals FY 2020-2021	Adopted FY 2021-2022	Approved FY 2022-2023	Change From Prior Year	
				Percent	Dollar
Emergency Preparedness	4,434,907	3,786,138	4,346,130	14.8%	559,992
Fire Operations	180,387,464	196,748,699	215,821,332	9.7%	19,072,633
Fire Prevention	4,856,042	5,195,477	5,681,326	9.4%	485,849
Fire Training	3,826,737	4,483,645	5,459,704	21.8%	976,059
FR Office of the Director	7,928,620	8,440,951	8,744,978	3.6%	304,027
Rescue and Communications	86,174,778	95,562,475	103,555,564	8.4%	7,993,089
DEPARTMENT TOTAL	287,608,549	314,217,385	343,609,034	9.4%	29,391,649

FIRE AND RESCUE GENERAL FUND

BACKGROUND

The Jacksonville Fire and Rescue Department (JFRD) has several Divisions including: the Director or Administration, Emergency Preparedness, Fire Operations, Fire Prevention, Fire Training and Rescue. Along with fire and rescue response activities this department houses the function and costs for the City's emergency operations center (EOC), the JFRD side of 9-1-1 call taking / dispatch, the review of fire code compliance, the training of new recruits as well as continuing education requirements for existing employees.

SERVICE LEVELS

New Fire Station #76 is scheduled to open by the end of summer 2023, which will add an engine, rescue, and tanker unit to an ISO Class 10 area; New Fire Station #47 is expected to open by the end of the first quarter of FY 2023/24; and staffing for the new 24/7 Emergency Preparedness Watch Desk in begins October 2022.

REVENUE

Charges for Services

This category includes net ambulance transport revenues totaling \$31.79 million, net fire inspection fee revenue of \$1.86 million, overtime reimbursement from ASM Global of \$840,690 and other smaller items. The change in this category is primarily driven by a \$3.38 million increase in net transport revenue, including a \$2.22 million increase in indigent transport revenue associated with the City's participation in the Public Emergency Medical Transportation Managed Care Options program which provides for additional reimbursements from Managed Care providers related to the cost of transporting Medicaid patients to hospitals.

Fines and Forfeits

This category includes anticipated revenue for fire code violations found during inspections.

Miscellaneous Revenue

This category includes tenant revenue, candidate physical abilities test revenue, overtime reimbursements, billings for Aircraft Rescue Firefighting (ARFF) crash truck response for private entities such as Boeing, and other smaller items. The change in this category is driven by numerous small increases, including an increase of \$106,402 related to overtime reimbursements.

Transfers From Component Units

This category houses revenue for contract fire and rescue services provided to other government entities including City of Atlantic Beach, the Town of Baldwin, Jacksonville Aviation Authority, and the City of Jacksonville Beach. The change in this category is primarily driven by various contractual increases, as well as the addition of \$891,487 from Jacksonville Aviation Authority associated with a contract amendment for rescue and firefighting services at Jacksonville International Airport.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase in this category is mainly due to pay increases effective October 1st, 2021 and October 1st, 2022 related to collective bargaining, and costs associated with the additional positions and part time hours moved into this Department as detailed in the Authorized Position Cap section.

Operating Expenses

This category includes various small items and several large expenditures including general liability insurance of \$1.35 million, fire hose and bunker gear of \$1.67 million, radio communication allocation of \$1.83 million, building allocation costs of \$2.61 million, operating and medical supplies of \$3.5 million, IT computer system maintenance and security allocations of \$5.84 million, fleet vehicle costs of \$22.2 million. The change in this category is driven by several increases including fleet vehicle costs of \$1.33 million, training costs of \$612,138, operating and medical supplies of \$526,244 and IT computer system maintenance and security allocations of \$463,723.

Capital Outlay

Capital funding has been provided for the Firefighter Accountability Software System, as well as for Command Van and Communication Equipment, and the replacement of various specialized equipment in FY 23.

Debt Service

This amount represents the interest and principal debt repayment for items purchased with borrowed funds for the replacement of the self-contained breathing apparatus and the Safer Neighborhoods Investment Plan. Additional information can be found on ordinance 2021-504-E Schedule B4.

Grants, Aids and Contributions

This category houses the City's payment to the Florida Agency for Health Care Administration due on October 31, 2022, so that the City can participate in the Public Emergency Medical Transportation program for FY 22. Participation in this program ensures that Managed Care Options subsequently provide a full reimbursement, the State and Federal portions, for the City's cost of transporting Medicaid managed care patients to hospitals. In other words, this payment will be refunded back to the City as a portion of the overall indigent net transport revenue discussed above in Charges for Services.

AUTHORIZED POSITION CAP

The overall authorized full-time position cap increased by ninety-four positions and the part-time hours cap increased by 1,500 hours.

- One Emergency Preparedness Director position was eliminated due to department restructuring.
- Fifty-two positions were added to staff new fire stations 47 and 76.
- Forty SAFER grant positions were added to the general fund after the grant ends March 2023.
- Two Emergency Preparedness Planner positions were added for the Emergency Preparedness Watch Desk.
- One Supply Coordinator position was added for the Tactical Support Facility.
- 1,300 part time hours were added for the Opioid Overdose Prevention Program.
- 200 part time hours were added for USAR (Urban Search and Rescue).

Page Left Blank Intentionally
For Easier Viewing of Data and
Tables For Those Using Non-Electronic
Versions of This Document

Health Administrator
 General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
EXPENDITURES					
Operating Expenses	359,379	434,175	526,449	21.3%	92,274
Grants, Aids & Contributions	755,535	755,535	1,205,535	59.6%	450,000
	<hr/>	<hr/>	<hr/>		<hr/>
TOTAL EXPENDITURES	1,114,914	1,189,710	1,731,984	45.6%	542,274

AUTHORIZED POSITION CAP	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

EXPENDITURES BY DIVISION	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
Public Health	1,114,914	1,189,710	1,731,984	45.6%	542,274
	<hr/>	<hr/>	<hr/>		<hr/>
DEPARTMENT TOTAL	1,114,914	1,189,710	1,731,984	45.6%	542,274

HEALTH ADMINISTRATOR GENERAL FUND

BACKGROUND

The Duval County Health Department is a partnership between the State of Florida and the City of Jacksonville. The funding for the Duval County Health Department comes from the State of Florida, the City of Jacksonville, and from county fees for vital statistics, communicable disease, primary care, and environmental health.

SERVICE LEVELS

For FY 23, \$200,000 in funding was added to additional support for the Pediatric Dental Program. An additional \$250,000 for program funding was added to maintain the level of services provided in the County's health centers and clinics.

EXPENDITURES

Operating Expenses

This category is made of various small items, the largest of which is \$397,205 in facility costs including maintenance and guard services. The change in this category is due to several factors, the largest of which includes an increase in combined facility costs of \$62,665.

Grants, Aids and Contributions

This category includes City funding for the programs below. Additional information about these programs can be found in ordinance 2022-504-E Schedule B6.

➤ Primary Care Program	\$550,000
➤ Sexually Transmitted Disease Prevention Program	\$147,000
➤ Hospital Emergency Room Alternate Program	\$200,243
➤ Immunization Program	\$308,292

Investigations and Homeland Security
 General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Charges for Services	122,281	210,630	332,389	57.8%	121,759
Miscellaneous Revenue	670,405	625,140	629,394	0.7%	4,254
TOTAL REVENUE	792,685	835,770	961,783	15.1%	126,013
EXPENDITURES					
Personnel Expenses	74,246,235	79,679,876	85,087,947	6.8%	5,408,071
Operating Expenses	6,114,241	6,362,640	7,316,327	15.0%	953,687
Capital Outlay	320,702	3	3	0.0%	0
TOTAL EXPENDITURES	80,681,178	86,042,519	92,404,277	7.4%	6,361,758

AUTHORIZED POSITION CAP		Adopted	Approved	Change
		FY 2021-2022	FY 2022-2023	
	Full Time Positions	488	495	7
	Part Time Hours	25,326	24,844	(482)

EXPENDITURES BY DIVISION	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
Homeland Security	32,038,785	33,761,751	37,507,082	11.1%	3,745,331
Investigations	48,642,393	52,280,768	54,897,195	5.0%	2,616,427
DEPARTMENT TOTAL	80,681,178	86,042,519	92,404,277	7.4%	6,361,758

INVESTIGATIONS AND HOMELAND SECURITY GENERAL FUND

BACKGROUND

The Jacksonville Sheriff's Office Department of Investigations and Homeland Security provides follow-up investigations of the most serious crimes that include both crimes against persons and property crimes impacting the citizens of Jacksonville. Highly trained and skilled investigators utilize advanced interview and interrogation techniques, cutting edge technological advancements, and proved forensic evidence practices.

SERVICE LEVELS

Service levels, for this Sheriff's Office Department, are unchanged for fiscal year 2022-2023.

REVENUES

Charges for Services

This category includes various small revenue items, the largest of which is \$260,014 in reimbursement from independent agencies. The change in this category is mainly driven by an increase of \$122,447 in reimbursement from independent agencies.

Miscellaneous Revenue

This category includes \$559,234 in revenue for overtime reimbursement and \$70,160 in contributions from private sources.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase is being driven by pay increases effective October 1st, 2021 and October 1st, 2022 related to collective bargaining and the impact of the additional positions moved into this as detailed in the Authorized Position Cap section. As well as \$875,663 in police and fire pension costs, \$651,893 in worker's compensation insurance costs, and \$579,384 in overtime costs. These were somewhat offset with a decrease of \$916,819 in police and fire defined benefit pension costs.

Operating Expenses

This category includes a variety of expenditures, the largest of which are fleet vehicle costs of \$4.14 million, \$1.24 million in land and building rentals which includes a \$1 million enhancement to lease a building that will replace the narcotics and homeland security building, \$645,762 in repairs and maintenance costs, \$252,100 in clothing, uniforms, and safety equipment, \$248,801 in other operating supplies, \$208,880 in IT computer system maintenance and security, \$204,161 in miscellaneous services and charges, and \$198,850 in general liability insurance costs.

AUTHORIZED POSITION CAP

Seven positions were moved into this department from other department(s) within the Jacksonville Sheriff's Office during FY 22, 482 part-time hours were eliminated during the budget process.

The Jacksonville Sheriff's Office regularly moves positions within its departments to respond to daily staffing needs and requirements.

Jacksonville Human Rights Commission
 General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Intergovernmental Revenue	50,440	39,000	39,000	0.0%	0
Miscellaneous Revenue	246	100	200	100.0%	100
TOTAL REVENUE	50,686	39,100	39,200	0.3%	100
EXPENDITURES					
Personnel Expenses	558,050	586,135	590,057	0.7%	3,922
Operating Expenses	193,558	258,984	195,511	(24.5%)	(63,473)
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENDITURES	751,608	845,120	785,569	(7.0%)	(59,551)

AUTHORIZED POSITION CAP		Adopted	Approved	Change
		FY 2021-2022	FY 2022-2023	
Full Time Positions		7	7	0
Part Time Hours		0	0	0

EXPENDITURES BY DIVISION	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
Human Rights Commission	751,608	845,120	785,569	(7.0%)	(59,551)
DEPARTMENT TOTAL	751,608	845,120	785,569	(7.0%)	(59,551)

JACKSONVILLE HUMAN RIGHTS COMMISSION GENERAL FUND

BACKGROUND

The Jacksonville Human Rights Commission (JHRC) focuses on promoting and encouraging fair treatment and equal opportunity for all. The Commission strives to eliminate discrimination and promote mutual understanding and respect. Equal Opportunity/Equal Access, the only division under JHRC, resolves non-compliance with equal opportunity employment laws and investigates allegations made by job applicants and city employees.

SERVICE LEVELS

Service levels for this department are unchanged for fiscal year 2022-2023.

REVENUES

Intergovernmental Revenue

This category includes reimbursements from a work-sharing agreement with the Equal Employment Opportunity Commission to investigate employment discrimination.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase in this category is mainly due to pay increases effective October 1st, 2021 and October 1st, 2022 related to collective bargaining.

Operating Expenses

This category is made of various small items and large expenditures, the largest of which include \$93,115 in building costs, \$32,334 in computer system maintenance and security costs, \$21,085 in repairs to building and equipment, and \$13,108 in OGC legal charges. The change in this category is driven by several factors, including decreases of \$41,900 in one time FY 22 funding for operating supplies, \$31,800 for professional services that are no longer required, and \$19,092 for computer system maintenance and security costs. These were somewhat offset by smaller increases in other areas in this category.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

Medical Examiner
 General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Charges for Services	2,606,695	2,174,290	2,299,504	5.8%	125,214
TOTAL REVENUE	2,606,695	2,174,290	2,299,504	5.8%	125,214
EXPENDITURES					
Personnel Expenses	3,579,952	3,919,260	4,712,099	20.2%	792,839
Operating Expenses	1,859,290	1,788,153	1,889,273	5.7%	101,120
Capital Outlay	17,685	39,546	18,001	(54.5%)	(21,545)
TOTAL EXPENDITURES	5,456,926	5,746,959	6,619,373	15.2%	872,414

AUTHORIZED POSITION CAP		Adopted	Approved	Change
		FY 2021-2022	FY 2022-2023	
	Full Time Positions	34	35	1
	Part Time Hours	2,080	2,080	0

EXPENDITURES BY DIVISION	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
Medical Examiners	5,456,926	5,746,959	6,619,373	15.2%	872,414
DEPARTMENT TOTAL	5,456,926	5,746,959	6,619,373	15.2%	872,414

MEDICAL EXAMINER GENERAL FUND

BACKGROUND

The Medical Examiner provides autopsies, toxicological examinations, and histopathological preparations of tissues, autopsy reports, depositions, scene investigations, and expert witness testimony to District IV (Duval County, Nassau County, Clay County, and the Department of Corrections of Union County) and parts of District III (Columbia County and Hamilton County).

SERVICE LEVELS

Due to increased case load, one forensic investigator position was added to the Department.

REVENUE

Charges for Services

This revenue category includes fees charged for autopsy services (outside of Duval County), cremation approvals, and consultations with the Medical Examiner. The net increase is primarily due to an increase of \$105,472 for autopsy services that is being driven by increased case load.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits. The increase in this category is partially due to pay increases effective October 1st, 2021, and October 1st, 2022, related to collective bargaining, as well as the addition of one position as detailed below in the Authorized Position Cap section. Also, two Associate Medical Examiner positions added as part of the fiscal year 2021-2022 budget process are fully funded for fiscal year 2022-2023 since those are expected to be filled for the entire year.

Operating Expenses

This category is made of various small expenditures and several large items including \$952,143 in professional and contractual services for medical services, tests, body transport services, and consultants, \$210,187 in IT allocations, and \$196,417 in operating supplies. The increase in this category is driven by a \$130,062 increase in insurance costs and premiums allocations due to outstanding insurance claims.

Capital Outlay

Capital funding has been provided to acquire specialized medical equipment to aid in identifications.

AUTHORIZED POSITION CAP

A forensic investigator position was added to the department during the budget process. Part-time hours remain unchanged.

Military Affairs and Veterans
General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals FY 2020-2021	Adopted FY 2021-2022	Approved FY 2022-2023	Change From Prior Year	
				Percent	Dollar
EXPENDITURES					
Personnel Expenses	1,215,571	1,132,611	1,244,477	9.9%	111,866
Operating Expenses	211,453	205,256	218,680	6.5%	13,424
Capital Outlay	0	1	1	0.0%	0
Grants, Aids & Contributions	0	2,400	1,000	(58.3%)	(1,400)
TOTAL EXPENDITURES	1,427,024	1,340,268	1,464,158	9.2%	123,890
AUTHORIZED POSITION CAP					
		Adopted FY 2021-2022	Approved FY 2022-2023	Change	
Full Time Positions		14	14	0	
Part Time Hours		1,040	2,080	1,040	
EXPENDITURES BY DIVISION					
	Actuals FY 2020-2021	Adopted FY 2021-2022	Approved FY 2022-2023	Change From Prior Year	
				Percent	Dollar
Military and Veterans Affairs	1,427,024	1,340,268	1,464,158	9.2%	123,890
DEPARTMENT TOTAL	1,427,024	1,340,268	1,464,158	9.2%	123,890

MILITARY AFFAIRS AND VETERANS GENERAL FUND

BACKGROUND

The Military Affairs and Veterans Department focuses its efforts to advocate for our local military personnel and Veterans and works closely with the military, corporate partners, the Jacksonville Jaguars Foundation, social services agencies and government leadership to deliver extensive services and support securing Jacksonville as the most military-friendly city in the United States. The department manages several million dollars in state and federal grants that support the local military bases, homeless Veterans and financial support for at-risk Veterans and transitioning military members. Also, the department oversees and maintains the Jobs-For-Vets website, an initiative designed to connect job seeking Veterans to over 400 Veteran-Friendly employers in the Jacksonville region along with other career support services.

SERVICE LEVELS

Additional part-time salaries and hours were added to increase citizen facing staff time within the department.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase in this category is mainly due to pay increases effective October 1st, 2021 and October 1st, 2022 related to collective bargaining as well as the addition of \$12,025 part-time salaries.

Operating Expenses

This category includes various small expenditures, the largest which are \$66,964 in computer system maintenance and security costs, and \$56,607 in facility costs. The net increase is being driven by a \$9,770 increase in facility costs.

Grants, Aids, & Contributions

This category includes the funding for the active Military Combat Duty Grant Program, which provides assistance for the families and homes of qualified military personnel that have served in combat duty.

AUTHORIZED POSITION CAP

Additional part-time hours were added as part of the budget process.

Neighborhoods
General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Permits, Fees and Special Assessments	(575)	0	0		0
Charges for Services	1,742,692	1,702,518	1,744,518	2.5%	42,000
Fines and Forfeits	164,153	149,854	165,014	10.1%	15,160
Miscellaneous Revenue	89,925	69,500	71,080	2.3%	1,580
TOTAL REVENUE	1,996,194	1,921,872	1,980,612	3.1%	58,740
EXPENDITURES					
Personnel Expenses	13,307,813	14,383,490	15,199,536	5.7%	816,046
Operating Expenses	8,580,502	7,292,992	7,168,708	(1.7%)	(124,284)
Capital Outlay	0	1	1	0.0%	0
Grants, Aids & Contributions	321,833	400,000	400,000	0.0%	0
TOTAL EXPENDITURES	22,210,148	22,076,483	22,768,245	3.1%	691,762

AUTHORIZED POSITION CAP		Adopted	Approved	Change
		FY 2021-2022	FY 2022-2023	
Full Time Positions		210	210	0
Part Time Hours		27,275	30,975	3,700

EXPENDITURES BY DIVISION	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
Animal Care and Protective Services Division	4,463,512	4,599,602	4,799,810	4.4%	200,208
Environmental-Quality Division	3,469,521	3,385,873	3,606,840	6.5%	220,967
Housing and Community Development	84,707	71,402	112,963	58.2%	41,561
Mosquito Control	2,213,637	2,217,713	2,351,485	6.0%	133,772
Municipal Code and Compliance	6,371,853	6,841,996	7,071,293	3.4%	229,297
Neighborhoods Office of the Director	5,606,919	4,959,897	4,825,854	(2.7%)	(134,043)
DEPARTMENT TOTAL	22,210,148	22,076,483	22,768,245	3.1%	691,762

NEIGHBORHOODS GENERAL FUND

BACKGROUND

The Neighborhoods Department includes the Animal Care and Protective Services, Municipal Code Compliance, Housing and Community Development, Environmental Quality, Mosquito Control, and Office of the Director Divisions. Within the Office of the Director, activities include the Call Center (630-CITY), Fight Blight Awareness Campaign and the Office of Neighborhood Services.

SERVICE LEVEL CHANGES

Service levels for this fund are unchanged for fiscal year 2022-2023.

REVENUE

Charges for Services

The category includes charges for siltation inspections, animal licenses and permits, water conservation well permits, water and air maintenance fees, application review fees, air pollution application fees and other miscellaneous fees. The change in this category is primarily due to an increase of \$50,000 in animal licenses and permit revenue in the Animal Care and Protective Services Division, although this was somewhat offset by a decrease in air pollution application fees.

Fines and Forfeits

This category includes animal care and control civil penalties and civil fines.

Miscellaneous Revenue

This category includes miscellaneous sales and charges in the Municipal Code Compliance Division for reinspection fees.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase in this category is mainly due to pay increases effective October 1st, 2021 and October 1st, 2022 related to collective bargaining.

Operating Expenses

This category includes various expenditures, the largest of which are \$1.5 million in IT computer system maintenance and security allocation, \$1.4 million in building and maintenance costs, \$962,743 in fleet vehicle charges, \$612,792 in legal charges, \$491,453 in contractual services for the maintenance, demolition, and board-ups of nuisance properties, and \$250,000 in professional services for the Community Land Trust (CLT). The change in this category is being driven by reductions of \$261,620 in the IT computer system maintenance and security allocation, and \$69,659 in allocated vehicle replacement cost. This is somewhat offset by the addition of \$93,810 in allocated legal charges and \$89,103 in allocated fleet oil and gas charges due to increased fuel costs.

Grants, Aids, & Contributions

This category contains the funding to the Local Initiatives Support Corporation (LISC) for the management and oversight of the Community Development Corporation Organization Development grants. The program is focused on reducing crime havens through real estate development, community building and community engagement efforts.

AUTHORIZED POSITION CAP

The authorized cap is unchanged. Part-time hours were increased by 3,700 hours for the 630-CITY Call Center as part of the budget process.

Office of Economic Development
 General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Miscellaneous Revenue	10	130	10	(92.3%)	(120)
TOTAL REVENUE	10	130	10	(92.3%)	(120)
EXPENDITURES					
Personnel Expenses	1,561,315	1,688,308	1,718,752	1.8%	30,444
Operating Expenses	(150,406)	16,996	(20,132)	(218.5%)	(37,128)
Capital Outlay	3,629	2	2	0.0%	0
Grants, Aids & Contributions	107,196	108,000	108,000	0.0%	0
TOTAL EXPENDITURES	1,521,734	1,813,306	1,806,622	(0.4%)	(6,684)

AUTHORIZED POSITION CAP		Adopted	Approved	Change
		FY 2021-2022	FY 2022-2023	
Full Time Positions		13	13	0
Part Time Hours		1,900	1,900	0

EXPENDITURES BY DIVISION	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
Economic Development	1,521,734	1,813,306	1,806,622	(0.4%)	(6,684)
DEPARTMENT TOTAL	1,521,734	1,813,306	1,806,622	(0.4%)	(6,684)

OFFICE OF ECONOMIC DEVELOPMENT GENERAL FUND

BACKGROUND

The Office of Economic Development (OED) serves as the economic development agency for the City of Jacksonville, implementing policies that result in sustainable job growth, raising personal incomes and creating a broader tax base for the community. The OED also oversees the administration of local and state incentives, redevelopment at the Cecil Commerce Center, and provides staff support to the three Community Redevelopment Areas (CRAs) outside of the Downtown core. The CRAs include the Jacksonville International Airport CRA Trust (SF 10804), King Soutel Crossing CRA Trust (SF 10805) and the Arlington CRA Trust (SF 10806).

SERVICE LEVELS

Service levels for this Department are unchanged for fiscal year 2022-2023.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits. The net increase in this category is mainly due to increased pension costs and the pay increases effective October 1st, 2021 and October 1st, 2022 related to collective bargaining.

Operating Expenses

This category is made of various small items and several larger items including \$120,592 in legal charges from the Office of General Counsel, \$72,926 for facility costs, \$47,016 in IT computer system maintenance and security allocation, \$44,000 in professional services as well as a negative budget expense line of \$404,145 for allocated administrative costs to the Cecil Commerce Center fund (SF 11312) and three Community Redevelopment Areas (CRA) funds for which the department provides staff support. The net decrease in this category is driven by a \$26,157 decrease in legal charges from the Office of General Counsel.

Grants, Aids & Contributions

This category includes a \$108,000 grant to the University of North Florida's Small Business Development Center.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged from the prior year.

Office of Ethics
 General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Miscellaneous Revenue	2,604	0	0		0
Transfers From Component Units	32,000	53,500	53,500	0.0%	0
TOTAL REVENUE	34,604	53,500	53,500	0.0%	0
EXPENDITURES					
Personnel Expenses	376,267	512,583	550,266	7.4%	37,683
Operating Expenses	46,937	76,247	80,134	5.1%	3,887
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENDITURES	423,203	588,831	630,401	7.1%	41,570

AUTHORIZED POSITION CAP		Adopted	Approved	Change
		FY 2021-2022	FY 2022-2023	
Full Time Positions		3	3	0
Part Time Hours		2,340	2,340	0

EXPENDITURES BY DIVISION	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
Ethics Office	423,203	588,831	630,401	7.1%	41,570
DEPARTMENT TOTAL	423,203	588,831	630,401	7.1%	41,570

OFFICE OF ETHICS GENERAL FUND

BACKGROUND

The Office of Ethics addresses citywide ethics, compliance, and oversight challenges to the city and various independent agencies through comprehensive training and advice. Training for elected officials is organized through the Office of Ethics, Compliance and Oversight with the assistance of the Office of General Counsel. In addition, every department has a Department Ethics Officer who reports to the city's Ethics Officer and assists with the ongoing training of all city employees.

Independent agencies including Jacksonville Aviation Authority (JAA), Jacksonville Electrical Authority (JEA), Jacksonville Housing Authority (JHA), Jacksonville Port Authority (JPA), Jacksonville Transit Authority (JTA), Police and Fire Pension Fund (PFPF).

SERVICE LEVELS

Service levels for this fund are unchanged for fiscal year 2022-2023.

REVENUE

Transfers From Component Units

This category contains the revenue received from the Independent Authorities for ethics training and advice provided by the office.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase in this category is mainly due to pay increases effective October 1st, 2021 and October 1st, 2022 related to collective bargaining.

Operating Expenses

This category is made of various small items, the largest of which are \$28,164 in General Counsel legal charges and \$27,606 in building facility costs. The net increase is being driven by increases of \$3,357 facility cost and \$2,343 in computer system maintenance cost. These are somewhat offset by a decrease of \$3,044 in legal charges.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged from the prior year.

Office of General Counsel
 General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals FY 2020-2021	Adopted FY 2021-2022	Approved FY 2022-2023	Change From Prior Year	
				Percent	Dollar
EXPENDITURES					
Personnel Expenses	41,911	53,630	77,025	43.6%	23,395
Operating Expenses	91,617	110,922	80,543	(27.4%)	(30,379)
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENDITURES	133,528	164,553	157,569	(4.2%)	(6,984)

AUTHORIZED POSITION CAP	Adopted FY 2021-2022	Approved FY 2022-2023	Change
Full Time Positions	1	1	0
Part Time Hours	240	240	0

EXPENDITURES BY DIVISION	Actuals FY 2020-2021	Adopted FY 2021-2022	Approved FY 2022-2023	Change From Prior Year	
				Percent	Dollar
Duval Legislative Delegation	50,285	64,553	57,569	(10.8%)	(6,984)
General Counsel Administration	83,243	100,000	100,000	0.0%	0
DEPARTMENT TOTAL	133,528	164,553	157,569	(4.2%)	(6,984)

OFFICE OF GENERAL COUNSEL GENERAL FUND

BACKGROUND

The General Fund Operating portion of the Office of General Counsel consists of operations funding for the Duval Legislative Delegation, as well as annual funding set aside for judgments, claims, and losses.

SERVICE LEVELS

Service levels for this Department are unchanged for fiscal year 2022-2023.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits.

Operating Expenses

This category includes various small expenditures for the operation of the Duval Legislative Delegation as well as \$100,000 for judgments, claims, and losses. The change in this category is due to the addition of a supervision allocation budget that reflects newly shared work duties of the full-time employee in this area with the internal service division of this department, which is housed in subfund 55101.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged from the prior year.

Office of State's Attorney
 General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
EXPENDITURES					
Operating Expenses	2,261,403	2,284,635	2,924,775	28.0%	640,140
Capital Outlay	25,000	1	1	0.0%	0
TOTAL EXPENDITURES	2,286,403	2,284,636	2,924,776	28.0%	640,140

AUTHORIZED POSITION CAP	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

EXPENDITURES BY DIVISION	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
State Attorney	2,286,403	2,284,636	2,924,776	28.0%	640,140
DEPARTMENT TOTAL	2,286,403	2,284,636	2,924,776	28.0%	640,140

OFFICE OF STATE'S ATTORNEY GENERAL FUND

BACKGROUND

The State Attorney Office is an agency of the State of Florida. Chapter 29.008 of the Florida Statutes requires the City of Jacksonville to provide the State Attorney with office space, utility, maintenance, security, and communication services as may be necessary for the proper and efficient functioning of their offices.

EXPENDITURES

Operating Expenses

This category is made of various small expenditures and several large items including \$2,174,279 for facility costs and \$717,407 for IT computer system maintenance and security charges. The net increase is being driven by increases in facility costs of \$478,243 and IT computer system maintenance and security charges of \$175,829.

Office of the Inspector General
 General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals FY 2020-2021	Adopted FY 2021-2022	Approved FY 2022-2023	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	5,724	1	1	0.0%	0
Transfers From Component Units	145,000	145,000	145,000	0.0%	0
TOTAL REVENUE	150,724	145,001	145,001	0.0%	0
EXPENDITURES					
Personnel Expenses	1,082,957	1,211,028	1,349,504	11.4%	138,476
Operating Expenses	162,074	172,133	186,173	8.2%	14,040
Capital Outlay	2,077	1	1	0.0%	0
TOTAL EXPENDITURES	1,247,108	1,383,162	1,535,678	11.0%	152,516
AUTHORIZED POSITION CAP					
		Adopted FY 2021-2022	Approved FY 2022-2023	Change	
Full Time Positions		12	12	0	
Part Time Hours		0	0	0	
EXPENDITURES BY DIVISION					
	Actuals FY 2020-2021	Adopted FY 2021-2022	Approved FY 2022-2023	Change From Prior Year	
				Percent	Dollar
Inspector General Office	1,247,108	1,383,162	1,535,678	11.0%	152,516
DEPARTMENT TOTAL	1,247,108	1,383,162	1,535,678	11.0%	152,516

OFFICE OF THE INSPECTOR GENERAL GENERAL FUND

BACKGROUND

Ordinance 2014-519-E created an independent Office of Inspector General, which provides increased accountability, integrity, and oversight of the executive and legislative branches of the City of Jacksonville, to assist in promoting economy and efficiency, improving agency operations, and deterring and identifying waste, fraud, and abuse. Ordinance 2014-747-E expanded the authority of this office to include the City Constitutional Offices and Independent Authorities (Jacksonville Aviation Authority (JAA), Jacksonville Electric Authority (JEA), Jacksonville Housing Authority (JHA), Jacksonville Port Authority (JPA), Jacksonville Transit Authority (JTA), and Police and Fire Pension Fund (PFPP)).

SERVICE LEVELS

Service levels for this Department are unchanged for fiscal year 2022-2023.

REVENUE

Transfers From Component Units

This category contains the revenue received from the Independent Authorities pursuant to an interlocal agreement.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits. The change is mainly due to pay increases effective October 1st, 2021 and October 1st, 2022 related to collective bargaining, as well as position changes made during the fiscal year for normal department operation.

Operating Expenses

This category is made of various small items, the largest of which are \$83,669 in facility costs, \$36,446 in IT computer system maintenance and security allocation, and \$26,800 in employee travel and training. The net increase is being driven by \$8,299 of costs for a fleet vehicle added during the fiscal year for normal department operation and an increase of \$5,457 in facility costs.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

Parks, Recreation and Community Services
General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Charges for Services	311,796	348,500	356,500	2.3%	8,000
Miscellaneous Revenue	360,419	517,100	552,575	6.9%	35,475
TOTAL REVENUE	672,214	865,600	909,075	5.0%	43,475
EXPENDITURES					
Personnel Expenses	19,548,044	20,330,344	21,623,926	6.4%	1,293,582
Operating Expenses	24,725,984	26,126,827	28,242,201	8.1%	2,115,374
Capital Outlay	97,281	3	3	0.0%	0
Grants, Aids & Contributions	25,000	3,058,132	3,058,132	0.0%	0
TOTAL EXPENDITURES	44,396,309	49,515,306	52,924,262	6.9%	3,408,956

AUTHORIZED POSITION CAP		Adopted	Approved	Change
		FY 2021-2022	FY 2022-2023	
Full Time Positions		263	260	(3)
Part Time Hours		300,990	300,990	0

EXPENDITURES BY DIVISION	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
Disabled Services	663,547	711,638	778,015	9.3%	66,377
Natural and Marine Resources	1,943,239	2,038,095	2,130,071	4.5%	91,976
Parks, Recreation & Community Services - Office	2,845,312	2,852,131	3,207,650	12.5%	355,519
Recreation and Community Programming	25,860,147	26,476,574	28,919,819	9.2%	2,443,245
Senior Services-Center	2,927,453	6,223,204	6,432,920	3.4%	209,716
Social Services	9,601,670	10,291,719	10,570,266	2.7%	278,547
Sport and Entertainment	554,942	921,945	885,521	(4.0%)	(36,424)
DEPARTMENT TOTAL	44,396,309	49,515,306	52,924,262	6.9%	3,408,956

PARKS, RECREATION AND COMMUNITY SERVICES GENERAL FUND

BACKGROUND

The Parks, Recreation and Community Services Department consists of the Office of the Director and six other Divisions: Senior Services, Social Services, Recreation and Community Programming, Disabled Services, Natural and Marine Resources and Sports and Entertainment. The Department is dedicated to ensuring high quality programs and facilities that will fuel public-private partnerships, champion cultural diversity, inspire well-being, encourage environmental participation, education and create a sense of community for residents in Duval County. It is also responsible for human and social services to the City of Jacksonville, city parks, pools, preserves, marinas, waterfront facilities, and programs targeted specifically towards seniors, victims of crime and the disabled.

SERVICE LEVELS

Service levels for this department are unchanged for fiscal year 2022-2023.

REVENUE

Charges for Services

This category includes revenue for summer camp programming, organized event charges, tennis lessons and, docking fees.

Miscellaneous Revenue

This category includes revenue for overtime reimbursement charges, rental of city facilities, and other miscellaneous revenue. The change in this category is primarily driven by increases of \$18,000 in expected city facility rental revenue and \$14,175 in overtime reimbursement charges.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase in this category is mainly due to pay increases effective October 1st, 2021 and October 1st, 2022 related to collective bargaining. However, this category has also been affected by the position changes within the department as detailed in the Authorized Position Cap section.

Operating Expenses

This category is comprised of a variety of expenses. Roughly \$9.7 million is allocated to professional and contractual services for programs including: adult residential / transitional housing, in-patient / out-patient substance abuse education, intervention and treatment, indigent burial, homeless outreach and services, mental health and vocational services, the sexual assault response center, funding for the cooperative extension agreement with the University of Florida, janitorial cleaning services at city parks and community/senior centers, park field maintenance, security and guard services, the operation and management of Hemming Park and the operations, maintenance of the Brentwood Golf Course, and human trafficking funding as related to Ordinance 2020-152-A. Roughly \$10.5 million is allocated to internal service charges of which \$6.6 million is for facility operation and maintenance (including utilities), \$2.0 million for fleet services charges, and \$1.3 million for computer system maintenance and security costs. The remaining \$8 million includes funding for subsidy programs of \$1.43 million, repairs and maintenance of \$1.35 million, Baker Act inquiries of \$1.23 million, insurance costs of \$1.21 million, and chemicals for city pools of \$677,000. The change in this category is driven by a numerous factors including contractual increases in several areas for FY 23.

Grants, Aids and Contributions

This category houses the City's match for the Jacksonville Senior Service Program grant listed on ordinance 2022-504-E Schedule B1b.

AUTHORIZED POSITION CAP

The overall full time position cap for the department decreased by three positions during the budget process. Five positions were eliminated, including one Custodian position in the Senior Services division and four Maintenance Worker positions in the Recreation and Community Programming division. Two positions were added, including one Plumber position in the Recreation and Community Programming division and one Contract and Administrative Compliance Manager position in the Office of the Director division. Part-time hours remain unchanged.

Page Left Blank Intentionally
For Easier Viewing of Data and
Tables For Those Using Non-Electronic
Versions of This Document

Patrol and Enforcement
General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Charges for Services	4,813,884	6,369,853	7,220,253	13.4%	850,400
Fines and Forfeits	57,506	0	0		0
Miscellaneous Revenue	3,153,143	5,496,821	3,910,864	(28.9%)	(1,585,957)
TOTAL REVENUE	8,024,533	11,866,674	11,131,117	(6.2%)	(735,557)
EXPENDITURES					
Personnel Expenses	181,027,117	190,967,645	201,896,864	5.7%	10,929,219
Operating Expenses	22,330,899	23,359,409	25,447,297	8.9%	2,087,888
Capital Outlay	104,955	2	3	50.0%	1
TOTAL EXPENDITURES	203,462,970	214,327,056	227,344,164	6.1%	13,017,108

AUTHORIZED POSITION CAP		Adopted	Approved	Change
		FY 2021-2022	FY 2022-2023	
Full Time Positions		1,366	1,354	(12)
Part Time Hours		137,484	135,262	(2,222)

EXPENDITURES BY DIVISION	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
Patrol	121,121,541	124,027,385	128,238,856	3.4%	4,211,471
Patrol Support	70,628,485	78,828,767	88,283,664	12.0%	9,454,897
Special Events-Center	11,712,945	11,470,904	10,821,644	(5.7%)	(649,260)
DEPARTMENT TOTAL	203,462,970	214,327,056	227,344,164	6.1%	13,017,108

PATROL AND ENFORCEMENT GENERAL FUND

BACKGROUND

The Jacksonville Sheriff's Office Department of Patrol and Enforcement provides the first-response emergency police services throughout the jurisdiction. Officers conduct follow-up field investigations, staff six substations, and provide specialized law enforcement services to citizens focusing on problem solving. In addition, these officers perform traffic control, crime prevention, special security services and community outreach. Community outreach efforts focus on crime prevention training to businesses, civic organizations, schools, youth, and neighborhood watch groups.

SERVICE LEVELS

The Jacksonville Sheriff's Office (JSO) is reducing the number of officers provided to the School Guardian Program from 60 to 40 per day in FY23.

REVENUES

Charges for Services

This category includes a variety of different revenues the largest of which are ASM Global overtime reimbursement of \$3.59 million, off duty reimbursement of \$1.49 million, civil income individual revenue of \$753,064, charges for the Mayor's Security of \$409,793, and reimbursement from independent agencies of \$327,594, take home vehicle reimbursement of \$304,179, and wrecker application fees of \$221,076. The net increase is being driven by increases of \$389,350 in off duty reimbursement, and \$299,688 in ASM Global overtime reimbursement.

Miscellaneous Revenue

This category houses overtime reimbursement from Duval County School Board for police officers assigned to schools under the School Guardian Program which is associated with the Marjory Stoneman Douglas High School Public Safety Act. The net decrease of \$1.6 million is mainly due to JSO reducing the number of officers provided to the School Guardian Program from 60 to 40 per day.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase is being driven by pay increases effective October 1st, 2021 and October 1st, 2022 related to collective bargaining. The increases are somewhat offset by decreases of \$1.90 million in terminal leave, \$858,351 in correction officer defined benefit pension cost, \$358,728 in overtime costs, \$233,847 in special pay, and \$168,560 in leave sellback. There were a reduction of positions and part-time hours as detailed in the Authorized Position Cap section.

Operating Expenses

This category includes a variety of expenditures, the largest of which are \$19.70 million in fleet vehicle costs and \$3.92 million in general liability insurance costs. The net increase is mainly driven by increases of \$1.69 million in fleet vehicle costs and \$491,460 in the general liability insurance costs.

AUTHORIZED POSITION CAP

Twelve positions were moved to other department(s) within the Jacksonville Sheriff's Office during FY 22, 2,222 part-time hours were eliminated during the budget process.

The Jacksonville Sheriff's Office regularly moves positions between its departments to respond to daily staffing needs and requirements.

Personnel and Professional Standards
 General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Charges for Services	542,106	433,400	524,000	20.9%	90,600
Miscellaneous Revenue	59,318	54,200	55,600	2.6%	1,400
TOTAL REVENUE	601,424	487,600	579,600	18.9%	92,000
EXPENDITURES					
Personnel Expenses	20,632,171	23,006,113	25,017,645	8.7%	2,011,532
Operating Expenses	3,199,085	6,050,499	6,084,661	0.6%	34,162
Capital Outlay	(400)	1	1	0.0%	0
TOTAL EXPENDITURES	23,830,856	29,056,613	31,102,307	7.0%	2,045,694

AUTHORIZED POSITION CAP		Adopted	Approved	Change
		FY 2021-2022	FY 2022-2023	
Full Time Positions		171	183	12
Part Time Hours		60,649	65,099	4,450

EXPENDITURES BY DIVISION	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
Human Resources-Center	11,175,921	10,437,996	12,355,875	18.4%	1,917,879
Professional Standards	12,654,935	18,618,617	18,746,432	0.7%	127,815
DEPARTMENT TOTAL	23,830,856	29,056,613	31,102,307	7.0%	2,045,694

PERSONNEL AND PROFESSIONAL STANDARDS GENERAL FUND

BACKGROUND

The Jacksonville Sheriff's Office Department of Personnel and Professional Standards provides human resource planning, recruitment, training, records and standards for police, corrections, and civilian personnel. Works to attract and retain high caliber employees for service to the community. Focuses on employee development to ensure a workforce of qualified, capable, and highly skilled individuals.

SERVICE LEVELS

Service levels, for this Sheriff's Office Department, are unchanged for fiscal year 2022-2023.

REVENUES

Charges for Services

This category houses Criminal Justice Education revenue pursuant to Florida Statue 318.18.

Miscellaneous Revenue

This category houses small miscellaneous revenue items, the largest of which is \$50,700 for Florida Junior College Instructor's fees.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase is being driven by pay increases effective October 1st, 2021 and October 1st, 2022 related to collective bargaining, additional contributors to the increase are the impact of the additional positions and part time hours moved into this department, as detailed in the Authorized Position Cap section. These were somewhat offset with decreases of \$581,831 in police and fire defined benefit pension costs, and \$129,372 in police and fire employer paid pension costs.

Operating Expenses

This category includes a variety of expenditures, the largest of which are \$1.80 million in maintenance and licensing costs for the Axon body camera system / equipment, \$1.25 million in professional and contractual services for psychological testing contract for new hires, \$1.24 million in employee travel and training, \$728,800 in clothing, uniforms and safety equipment, \$473,613 in fleet vehicle costs, and \$256,029 in IT computer system maintenance and security.

AUTHORIZED POSITION CAP

Twelve positions were moved into this department from other department(s) within the Jacksonville Sheriff's Office during FY 22, 4,450 part-time hours were added during the budget process.

The Jacksonville Sheriff's Office regularly moves positions between its departments to respond to daily staffing needs and requirements.

Planning and Development
General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Permits, Fees and Special Assessments	464,574	440,800	480,800	9.1%	40,000
Charges for Services	1,616,352	833,000	1,175,000	41.1%	342,000
TOTAL REVENUE	2,080,926	1,273,800	1,655,800	30.0%	382,000
EXPENDITURES					
Personnel Expenses	2,966,675	3,213,760	3,446,317	7.2%	232,557
Operating Expenses	1,078,373	1,545,936	1,639,983	6.1%	94,047
Capital Outlay	4,090	1	1	0.0%	0
TOTAL EXPENDITURES	4,049,138	4,759,697	5,086,301	6.9%	326,604

AUTHORIZED POSITION CAP		Adopted	Approved	Change
		FY 2021-2022	FY 2022-2023	
Full Time Positions		33	34	1
Part Time Hours		5,257	5,257	0

EXPENDITURES BY DIVISION	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
Community Planning and Development	1,414,352	1,490,368	1,554,323	4.3%	63,955
Current Planning	1,322,344	1,348,928	1,431,734	6.1%	82,806
Development Services	711,388	720,193	847,772	17.7%	127,579
Planning Office of the Director	43,840	507,303	502,156	(1.0%)	(5,147)
Transportation Planning	557,214	692,905	750,316	8.3%	57,411
DEPARTMENT TOTAL	4,049,138	4,759,697	5,086,301	6.9%	326,604

PLANNING AND DEVELOPMENT GENERAL FUND

BACKGROUND

Planning and Development department manages existing and future development within the City of Jacksonville. Matters pertaining to zoning, the comprehensive plan, concurrency, land use, various trades inspections, and building codes fall within the purview of this department. The General Fund Operating portion of the Planning and Development Department consists of the Office of the Director, Community Planning Division, Current Planning Division, Development Services Division and Transportation Planning Division. The Resiliency Office which was created to provide strategic oversight and management of the City's comprehensive resiliency plan, resides within the Office of Director.

SERVICE LEVELS

Due to increased workload, one City Planner II position was added to the Department.

REVENUE

Permits, Fees and Special Assessments

This category contains revenue received from right of way filing fees.

Charges for Services

This category includes fees received for zoning exceptions, rezoning, and amendments to the comprehensive plan.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits. The net increase in this category is mainly due to pay increases effective October 1st, 2021 and October 1st, 2022 related to collective bargaining, and costs associated with the additional position in the authorized cap as detailed in the Authorized Position Cap section.

Operating Expenses

This category includes various small expenditures and several large items including \$330,356 in legal charges from the Office of General Counsel, \$300,000 for consulting services related to the City's floodplain certification and elevation certificate reviews, \$268,826 in facility costs, \$260,000 for annual traffic count services, and \$211,421 in IT allocations. The net increase is being driven by a \$48,373 increase in legal charges from the Office of General Counsel.

AUTHORIZED POSITION CAP

A City Planner II position was added during the budget process. Part-time hours remain unchanged.

Police Services
General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Charges for Services	3,627,392	3,120,641	3,274,732	4.9%	154,091
Fines and Forfeits	275,008	252,900	263,000	4.0%	10,100
Miscellaneous Revenue	6,156	2,200	3,800	72.7%	1,600
TOTAL REVENUE	3,908,555	3,375,741	3,541,532	4.9%	165,791
EXPENDITURES					
Personnel Expenses	26,054,898	26,373,627	28,886,217	9.5%	2,512,590
Operating Expenses	21,077,709	20,279,664	20,603,503	1.6%	323,839
Capital Outlay	691,169	1	2	100.0%	1
TOTAL EXPENDITURES	47,823,775	46,653,292	49,489,722	6.1%	2,836,430

AUTHORIZED POSITION CAP		Adopted	Approved	Change
		FY 2021-2022	FY 2022-2023	
Full Time Positions		351	348	(3)
Part Time Hours		34,692	39,244	4,552

EXPENDITURES BY DIVISION	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
Budget	1,640,524	1,563,940	1,680,876	7.5%	116,936
Support Services	46,183,251	45,089,352	47,808,846	6.0%	2,719,494
DEPARTMENT TOTAL	47,823,775	46,653,292	49,489,722	6.1%	2,836,430

POLICE SERVICES GENERAL FUND

BACKGROUND

The Jacksonville Sheriff's Office Department of Police Services provides a wide variety of law enforcement support functions for the agency, including budget development, financial management, communication systems, property and evidence management, supply inventory management, contract services, records and identification services, fleet maintenance, courthouse security, facilities management, and service of process and execution of writs.

SERVICE LEVELS

Service levels, for this Sheriff's Office Department, are unchanged for fiscal year 2022-2023.

REVENUES

Charges for Services

This category includes a variety of different revenues, the largest of which are \$1.70 million in reimbursement for call taker salaries from the 9-1-1 Emergency User Fee (SF 10701), \$877,800 in fines and estreatures, \$301,100 in police reports revenue, \$180,700 in alarm permit revenue, and \$147,100 in property room fund revenue. The net increase is being driven by increases of \$71,598 in reimbursement for call taker salaries from the 9-1-1 Emergency User Fee (SF10701), \$50,700 in Sheriff's fines and estreatures revenue, \$22,900 in property room fund revenue, and \$18,887 in police reports revenue.

Fines and Forfeits

This category houses alarm citations revenue.

Miscellaneous Revenue

This category includes revenue from miscellaneous sales and charges.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase is being driven by pay increases effective October 1st, 2021 and October 1st, 2022 related to collective bargaining, additional part time salary expenses were also added for the increased part-time hours in this department.

Operating Expenses

This category is comprised of a variety of expenditures, the largest of which are \$6.13 million in hardware-software maintenance and licenses, \$3.48 million in clothing, uniform and safety equipment, \$2.31 million in IT radio communication allocations, and \$1.15 million in wireless communications costs. The net increase is being driven by increases of \$425,380 in IT radio communication and equipment allocations, \$286,797 in clothing, uniforms, and safety equipment, \$194,674 in utilities allocations, \$135,816 in city wide building and maintenance allocations, \$82,400 in other operating supplies, \$66,600 in clothing, clean, shoe allowance, and \$53,300 in miscellaneous services and charges. These were somewhat offset by a decrease of \$1.01 million in ITD system development as the results of the completion of the Unified CAD system project, and the Command Central AWARE / Real Time Center project.

AUTHORIZED POSITION CAP

Three positions were moved to other department(s) within the Jacksonville Sheriff's Office during FY 22, 4,552 part-time hours were added during the budget process.

The Jacksonville Sheriff's Office regularly moves positions between its departments to respond to daily staffing needs and requirements.

Public Defender's
General Fund - General Services District

REVENUES AND EXPENDITURES					
	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
EXPENDITURES					
Operating Expenses	2,472,044	2,378,018	2,507,072	5.4%	129,054
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENDITURES	2,472,044	2,378,019	2,507,073	5.4%	129,054

AUTHORIZED POSITION CAP				
	Adopted	Approved	Change	
	FY 2021-2022	FY 2022-2023		
Full Time Positions	0	0	0	
Part Time Hours	0	0	0	

EXPENDITURES BY DIVISION					
	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
Public Defender	2,472,044	2,378,019	2,507,073	5.4%	129,054
DEPARTMENT TOTAL	2,472,044	2,378,019	2,507,073	5.4%	129,054

PUBLIC DEFENDER'S GENERAL FUND

BACKGROUND

The Public Defender is an agency of the State of Florida. Chapter 29.008 of the Florida Statutes requires that the Public Defender be provided with office space, utilities, maintenance, security, transportation, and communication services as may be necessary for the proper and efficient functioning of their offices.

EXPENDITURES

Operating Expenses

This category includes various small expenditures and several large items including \$2,118,078 in facility costs and \$336,958 in IT computer system maintenance and security charges. The net increase is being driven by a \$97,176 increase in facility costs.

Public Library
General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Charges for Services	189,630	231,250	231,250	0.0%	0
Miscellaneous Revenue	7,222	1,500	1,500	0.0%	0
TOTAL REVENUE	196,852	232,750	232,750	0.0%	0
EXPENDITURES					
Personnel Expenses	19,480,437	21,636,387	22,837,836	5.6%	1,201,449
Operating Expenses	8,872,652	8,580,340	10,138,912	18.2%	1,558,572
Capital Outlay	5,253,170	3,999,155	5,598,573	40.0%	1,599,418
Other Uses	1,637,418	1,940,560	1,940,560	0.0%	0
TOTAL EXPENDITURES	35,243,677	36,156,442	40,515,881	12.1%	4,359,439

AUTHORIZED POSITION CAP		Adopted	Approved	Change
		FY 2021-2022	FY 2022-2023	
Full Time Positions		311	311	0
Part Time Hours		190,499	185,496	(5,003)

EXPENDITURES BY DIVISION	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
Libraries	35,243,677	36,156,442	40,515,881	12.1%	4,359,439
DEPARTMENT TOTAL	35,243,677	36,156,442	40,515,881	12.1%	4,359,439

PUBLIC LIBRARY GENERAL FUND

BACKGROUND

The Jacksonville Public Library system consists of the main library in Downtown and twenty regional, community, and neighborhood branch libraries. The system services the needs of Duval County, as well as neighboring areas of Baker, Clay, Nassau, and St. Johns Counties.

SERVICE LEVELS

A one-time capital enhancement of \$1.5 million for library books and materials is provided within this budget. There is \$100,000 in additional funding provided for professional and contractual services to be used to expand the City-wide Read Jax campaign and assist in producing the Jax Book Fest.

REVENUE

Charges for Services

This category includes library fees for internet printing, public library fees and bad check fees.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits. The net increase is driven by pay increases related to collective bargaining, as well as an increase of \$201,448 in overtime pay for JSO Police Officers to reflect the correct rates. This has been somewhat affected by a reduction in part-time hours as detailed in the Authorized Position Cap section.

Operating Expenses

This category contains operating costs for the programming and operation of the library system, the largest of which are \$5.7 million in Library facility costs including maintenance, utilities, security, and contractual janitorial services, \$1.2 million in IT computer system maintenance and security charges, \$1.07 million for maintenance agreements for equipment and hardware / software, \$1.02 million for insurance costs, and \$217,388 for distribution of library materials. The change in this category is driven by several factors, including increases of \$440,603 in Libraries utilities allocation costs, \$367,760 for janitorial services contract costs, \$220,382 in insurance costs, \$188,901 for ITD replacement costs, \$100,788 for security guard services contract costs, and \$100,000 for contractual services to expand the city-wide Read Jax Campaign funding used to contract with authors and illustrators.

Capital Outlay

This category contains the FY23 funding for new library materials, which includes a one-time enhancement of \$1.59 million for FY 23.

Other Uses

This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged. Part-time hours were decreased by 5,003 to reflect the department's actual usage. These hours were transferred to other departments during the budget process.

Public Works
General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Permits, Fees and Special Assessments	1,000	0	0		0
Intergovernmental Revenue	393,571	393,571	440,908	12.0%	47,337
Charges for Services	94,004	93,691	100,878	7.7%	7,187
Miscellaneous Revenue	5,608,560	5,886,935	6,250,569	6.2%	363,634
TOTAL REVENUE	6,097,135	6,374,197	6,792,355	6.6%	418,158
EXPENDITURES					
Personnel Expenses	16,423,739	16,621,331	17,313,999	4.2%	692,668
Operating Expenses	33,346,850	33,508,427	39,213,636	17.0%	5,705,209
Capital Outlay	191,104	200,002	200,002	0.0%	0
TOTAL EXPENDITURES	49,961,694	50,329,760	56,727,637	12.7%	6,397,877

AUTHORIZED POSITION CAP		Adopted	Approved	Change
		FY 2021-2022	FY 2022-2023	
	Full Time Positions	298	298	0
	Part Time Hours	2,600	3,746	1,146

EXPENDITURES BY DIVISION	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
Engineering and Construction Management	3,366,034	3,463,044	3,573,772	3.2%	110,728
Mowing and Landscape Maintenance	12,962,566	13,199,712	16,009,735	21.3%	2,810,023
Public Buildings	37,736	0	0		0
Public Works Office of the Director	2,883,275	2,635,984	4,292,131	62.8%	1,656,147
Real Estate	1,147,084	902,887	1,239,532	37.3%	336,645
R-O-W and Stormwater Maintenance	10,061,086	10,352,865	10,359,853	0.1%	6,988
Solid Waste	1,390,748	1,477,328	1,554,184	5.2%	76,856
Traffic Engineering	18,113,165	18,297,940	19,698,430	7.7%	1,400,490
DEPARTMENT TOTAL	49,961,694	50,329,760	56,727,637	12.7%	6,397,877

PUBLIC WORKS GENERAL FUND

BACKGROUND

The Public Works Department consists of the Office of the Director and seven other Divisions: Engineering and Construction Management, Mowing and Landscape Maintenance, Public Buildings, Real Estate, Right-of-Way (R-O-W) and Stormwater Maintenance, Solid Waste and Traffic Engineering.

SERVICE LEVELS

Additional funding of \$954,000 was provided for enhanced downtown maintenance, including weekly bed maintenance and mowing; monthly spraying of crack weeds; quarterly weed control, fertilization, and pest control; and annual mulch replacement. There is also a one-time increased funding of \$1.55 million to provide the following downtown improvements: purchases of benches, bicycle racks, trash cans, tree up-lights, wired tree wells, and wired/plumbed trash cans; replacement of light poles and missing trees; bed clean-up and plant contingency; and tree well and tree pit system repair.

REVENUE

Intergovernmental Revenue

This amount represents funding from the State of Florida Department of Transportation (FDOT) for mowing, litter removal, and tree trimming for public rights-of-ways on State roads.

Charges for Services

This category includes funding for various signage and street services, road and street closure fees, and engineering services charged to federal and independent agencies.

Miscellaneous Revenue

This category includes reimbursements from the FDOT for the maintenance of traffic signals and streetlights on State roads totaling \$6,159,540, as well as other smaller revenue sources.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase in this category is mainly due to pay increases effective October 1st, 2021 and October 1st, 2022 related to collective bargaining.

Operating Expenses

This category includes various expenditures, the largest of which are \$13.50 million in contractual services for mowing, landscaping, and tree maintenance, \$12.04 million in electricity for street lighting, \$2.57 million for general liability insurance, \$1.77 million for repairs and maintenance, \$1.33 million for fleet vehicle replacement charges, and \$1.16 million for computer system maintenance and security costs. The change in this category is driven by several factors, including increases of \$2.4 million in contractual services (which includes \$954,000 for enhanced mowing and maintenance in the downtown area) and \$864,291 for electricity. This also includes a one-time increase of \$1.55 million in repairs and maintenance for downtown improvements.

Capital Outlay

Funding has been provided for the purchase and installation of street lighting infrastructure.

AUTHORIZED POSITION CAP

The authorized cap is unchanged. Part-time hours were increased by 1,146 hours during the budget process.

Supervisor of Elections
 General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Miscellaneous Revenue	44,915	20,000	45,000	125.0%	25,000
TOTAL REVENUE	44,915	20,000	45,000	125.0%	25,000
EXPENDITURES					
Personnel Expenses	4,355,905	4,013,973	6,994,871	74.3%	2,980,898
Operating Expenses	3,128,206	3,237,001	4,127,133	27.5%	890,132
Capital Outlay	0	2,102,005	825,002	(60.8%)	(1,277,003)
Debt Service	56,213	0	0		0
TOTAL EXPENDITURES	7,540,324	9,352,979	11,947,006	27.7%	2,594,027

AUTHORIZED POSITION CAP		Adopted	Approved	Change
		FY 2021-2022	FY 2022-2023	
Full Time Positions		32	32	0
Part Time Hours		103,456	268,080	164,624

EXPENDITURES BY DIVISION	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
Elections	4,291,512	5,106,863	8,056,570	57.8%	2,949,707
Registration	3,248,812	4,246,116	3,890,436	(8.4%)	(355,680)
DEPARTMENT TOTAL	7,540,324	9,352,979	11,947,006	27.7%	2,594,027

SUPERVISOR OF ELECTIONS GENERAL FUND

BACKGROUND

The Supervisor of Elections registers all voters in Duval County, educates voters on state and local laws and how to vote, staffs early voting sites and the call center, processes absentee ballots, and conducts state and local elections in Duval County in accordance with the election laws of Florida. In FY 22 one county-wide general election was held, and there will be three county-wide primary election in FY 23.

SERVICE LEVELS

There will be three county-wide elections held during FY 23, compared to one election held during FY 22.

REVENUES

Miscellaneous Revenue

This category includes fees charged to political candidates and private organizations for election services such as petition verifications and records requests. The volume of the requests has increased from prior years.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase in this category is mainly due to increased part-time salary expenses for two additional county-wide elections in FY23, as well as pay increases effective October 1st, 2021 and October 1st, 2022 related to collective bargaining.

Operating Expenses

This category includes various small expenditures and several large items, the largest of which include \$1.59 million for ballot / sample ballot printing and postage, \$695,770 for voting related hardware and software licenses, \$670,990 for various services provided by the City's internal service providers, and \$343,944 for building lease. The net increase of \$890,132 is mainly due to increased number of elections from FY 22 to FY 23, which includes increases of \$512,288 in ballot / sample ballot printing and postage, and \$98,750 in rent.

Capital Outlay

Capital funding of \$825,002 was provided to fund the purchase of ExpressVote ballot marking devices.

AUTHORIZED POSITION CAP

The authorized cap is unchanged. Part-time hours were increased by 164,624 hours due to the number of elections held during FY 23.

Mosquito Control State 1
 Subfund - 00112

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Intergovernmental Revenue	50,688	50,900	50,900	0.0%	0
Miscellaneous Revenue	3,335	1,700	0	(100.0%)	(1,700)
Fund Balance Appropriation	0	1,630	3,330	104.3%	1,700
TOTAL REVENUE	54,023	54,230	54,230	0.0%	0
EXPENDITURES					
Operating Expenses	168,725	54,229	54,229	0.0%	0
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENDITURES	168,725	54,230	54,230	0.0%	0

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

**MOSQUITO CONTROL - STATE 1
SUBFUND 00112**

BACKGROUND

This fund is mandated by Florida Statute 388.261 to administer mosquito control activities within the county. The bulk of the budget for the Mosquito Control Division resides in the General Fund – GSD.

SERVICE LEVELS

Service levels for this fund are unchanged for fiscal year 2022-2023.

REVENUE

Intergovernmental Revenue

This category represents the FY 23 estimated revenue from the Florida Department of Agriculture and Consumer Services.

Miscellaneous Revenue

This category includes the anticipated FY23 interest earnings. This amount has been removed based on FY 22 actual earnings.

Fund Balance Appropriation

Fund balance is being appropriated to balance the fund.

EXPENDITURES

Operating Expenses

This category includes various small expenditures, the largest of which include repair and maintenance supplies of \$13,463 and other operating supplies of \$12,682.

Special Events - General Fund
Subfund - 00113

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Charges for Services	18,055	156,000	312,000	100.0%	156,000
Miscellaneous Revenue	50,013	287,946	468,787	62.8%	180,841
Transfers From Other Funds	4,506,982	9,426,652	10,200,911	8.2%	774,259
TOTAL REVENUE	4,575,050	9,870,598	10,981,698	11.3%	1,111,100
EXPENDITURES					
Personnel Expenses	1,057,630	1,289,355	1,296,759	0.6%	7,404
Operating Expenses	1,745,671	5,579,367	9,030,063	61.8%	3,450,696
Capital Outlay	0	1	1	0.0%	0
Grants, Aids & Contributions	1,652,905	554,875	654,875	18.0%	100,000
Other Uses	0	2,447,000	0	(100.0%)	(2,447,000)
TOTAL EXPENDITURES	4,456,205	9,870,598	10,981,698	11.3%	1,111,100

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	13	13	0
Part Time Hours	4,160	4,160	0

SPECIAL EVENTS SUBFUND 00113

BACKGROUND

Municipal Code Section 28.204 (b)

Special Events is an activity under the Sports and Entertainment Division within the Department of Parks, Recreation and Community Services. This fund was established to track costs associated with each event, in order to meet requirements related to code section 28.204 (b). Special Events is responsible for the coordination, planning and implementation of all special events conducted by the City. Please visit the [Sports and Entertainment site](#) for event information.

SERVICE LEVEL CHANGES

Funding for the Jacksonville Historical Society's bicentennial celebration that was held during FY 22 has been removed for FY 23.

REVENUE

Charges for Services

This amount represents anticipated revenue from the sale of tickets for the annual Florida / Georgia game. The increase in this category is driven by an expected increase in ticket sales for FY 23.

Miscellaneous Revenue

This category includes several small revenue items, as well as \$54,799 in anticipated interest earnings, and \$400,488 in reimbursement revenue from the Jacksonville Jaguars, LLC for the cost of club risers for temporary seating related to the annual Florida / Georgia game. The increase in this category is primarily driven by an increase in the Jaguars reimbursement.

Transfers from Other Funds

This amount represents the transfer from the General Fund – GSD (Fund 00111) to balance the fund.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase in this category is mainly due to pay increases effective October 1st, 2021 and October 1st, 2022 related to collective bargaining.

Operating Expenses

This category includes various expenditures, the largest of which include \$3.4 million in event contribution costs, \$2.8 million in miscellaneous services and charges to support city sponsored special events, \$1.7 million in equipment rental costs for City events, and \$254,636 in security/guard service costs. The net change is due to an increase of \$2.4 million in event contribution costs associated with contractual operating costs for the Florida/Georgia game that were previously budgeted in a contingency for FY 22, as well as an increase of \$461,905 for events such as the 4th of July and New Years Celebration activities that are now being held in multiple city locations.

Grants, Aids & Contributions

This category includes funding of \$470,000 in contractual expenses for the annual Florida / Georgia game and \$184,875 contribution for the annual Bob Hayes Invitational track meet. The change in this category is driven by a \$100,000 increase in funding provided for the Bob Hayes Invitational track meet for FY 23.

Other Uses

The contingency set aside by City Council during FY 22 related to the new Florida / Georgia game contract has been removed for FY 23.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged from the prior year.

Emergency Reserve
Subfund - 00119

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Miscellaneous Revenue	769,263	387,934	673,464	73.6%	285,530
Transfers From Other Funds	0	0	26,800,758		26,800,758
Fund Balance Appropriation	0	65,259,030	66,206,486	1.5%	947,456
TOTAL REVENUE	769,263	65,646,964	93,680,708	42.7%	28,033,744
EXPENDITURES					
Other Uses	0	65,646,964	93,680,708	42.7%	28,033,744
TOTAL EXPENDITURES	0	65,646,964	93,680,708	42.7%	28,033,744

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

EMERGENCY RESERVE SUBFUND 00119

BACKGROUND

Municipal Code Section 106.107

Municipal ordinance code section 106.107 established a separate fund to account for the City's emergency reserves. The emergency reserve can be used to address unanticipated non-reimbursed expenditures arising out of a hurricane, tornado, other major weather-related events, and/or other massive infrastructure failures or other disasters, whether man made or caused by nature that exceed the operating reserve. This fund is presented as part of the annual budget for informational purposes only.

REVENUE

Miscellaneous Revenue

This category includes the FY 23 anticipated interest earnings.

Transfers From Other Funds

Due to the estimated increase in general operating revenue within the General Fund – GSD for FY 23, additional funding is being transferred to the emergency reserve via a transfer from the General Fund – GSD (SF 00111).

Fund Balance Appropriation

This amount is the estimated FY 22 ending cash balance.

EXPENDITURES

Other Uses

This is a budgetary representation of the estimated FY 23 ending cash balance based on the revenue items discussed above.

Property Appraiser
Subfund - 00191

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Charges for Services	368,197	437,515	482,843	10.4%	45,328
Miscellaneous Revenue	5,990	4,040	2,540	(37.1%)	(1,500)
Transfers From Other Funds	10,520,374	11,431,833	11,663,253	2.0%	231,420
TOTAL REVENUE	10,894,561	11,873,388	12,148,636	2.3%	275,248
EXPENDITURES					
Personnel Expenses	8,670,241	9,083,336	9,438,445	3.9%	355,109
Operating Expenses	2,485,689	2,790,051	2,710,190	(2.9%)	(79,861)
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENDITURES	11,155,930	11,873,388	12,148,636	2.3%	275,248

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	113	113	0
Part Time Hours	5,408	6,656	1,248

PROPERTY APPRAISER SUBFUND 00191

BACKGROUND

Duval County Charter Article 10

Florida State Statute 193.1142 and 195.087

The Property Appraiser is a constitutional officer within the consolidated City of Jacksonville / Duval County established in Article 10 of the City/County Charter. The Property Appraiser is responsible for assessing all real and personal property in Duval County. The Property Appraiser's Office is governed by the Florida Statutes and the Jacksonville Municipal Code. Pursuant to section 193.1142 of the Florida Statutes, the Department of Revenue is responsible for reviewing and approving the Property Appraiser's assessment roll on a yearly basis. The Property Appraiser's budget is tentatively approved by City Council as part of ordinance 2022-325-E before being submitted to the State pursuant to section 195.087 of the Florida Statutes.

SERVICE LEVELS

The additional aerial flight included for FY 22 has been removed. The increase in part-time hours will not have a significant impact on service levels.

REVENUE

Charges for Services

This category includes the FY 23 revenue for fees from the Community Development District, St. Johns River Water Management District and Florida Inland Navigation District.

Miscellaneous Revenue

This category includes the FY 23 anticipated interest earnings and other small miscellaneous revenue.

Transfers from Other Funds

This amount represents the transfer from the General Fund – GSD (SF 01101) necessary to balance the fund.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase in this category is mainly due to pay increases effective October 1st, 2021 and October 1st, 2022 related to collective bargaining.

Operating Expenses

This category includes funding for various items, the largest of which are \$563,515 in computer system maintenance and security costs, \$407,956 in professional services for aerial photography, \$333,346 in hardware/software maintenance costs, \$400,066 in facility costs, and \$237,125 in postage. The net decrease is being driven by a \$152,538 reduction in the aerial photography contract related to an additional flight for FY 22 that was not in the original contract.

AUTHORIZED POSITION CAP

Additional part-time hours were added as part of the budget process.

Clerk Of The Court
Subfund - 00192

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Charges for Services	6,484,782	6,230,000	6,992,000	12.2%	762,000
Miscellaneous Revenue	41,173	19,051	40,206	111.0%	21,155
Fund Balance Appropriation	0	0	553,693		553,693
TOTAL REVENUE	6,525,954	6,249,051	7,585,899	21.4%	1,336,848
EXPENDITURES					
Personnel Expenses	1,710,858	1,966,909	2,541,517	29.2%	574,608
Operating Expenses	3,344,526	4,024,998	4,963,302	23.3%	938,304
Capital Outlay	272,802	4	4	0.0%	0
Other Uses	37,225	257,140	81,076	(68.5%)	(176,064)
TOTAL EXPENDITURES	5,365,411	6,249,051	7,585,899	21.4%	1,336,848

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	36	36	0
Part Time Hours	7,800	15,600	7,800

CLERK OF THE COURT SUBFUND 00192

BACKGROUND

Pursuant to Article 5 of the Florida Constitution and Section 28 of the Florida Statutes, the Clerk of the Circuit Court is the official recorder of all instruments that may, by law, be recorded in the county. Examples of these instruments included deeds, marriage licenses, and documentary stamps. A fee of \$10 for the first page and \$8.50 for each additional page is charged each time a document is recorded with the Clerk of the Court. The County side of the Clerk, housed in this fund, receives \$5.00 for the first page and \$4.00 for each additional page. The rest of the fee is placed within various other accounts. This fund includes Clerk County operations and Clerk Court-related costs that are a county obligation.

SERVICE LEVELS

The Clerk of Courts plans to extend office passport hours, including extended weeknight hours and some Saturdays, throughout the year to meet increased demand.

REVENUE

Charges for Services

This category includes the various fees collected by the Clerk of the Court, the largest of which include \$5 million in court costs and fees, \$1 million in document stamps revenue, and \$300,000 respectively for passport application fees and fees remitted to the county from the county clerk. The change in this category is attributable to anticipated increases in most areas for FY 23.

Miscellaneous Revenue

This amount represents anticipated interest earnings for FY 23.

Fund Balance Appropriation

This amount represents the transfer from fund balance to balance the budget.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase in this category is mainly due to pay increases effective October 1st, 2021 and October 1st, 2022 related to collective bargaining, as well as increased funding for part-time salaries as detailed in the Authorized Position Cap section.

Operating Expenses

This category includes funding for various items such as legal services, security, copier and printing costs, the lease agreement for the Clerk's Beaches Branch, postage, and supplies. The largest of these includes \$1.6 million in combined facility costs, \$1.5 million in computer system maintenance and security costs, and \$870,856 in supervision allocation costs from the State side of the Clerk of the Court function. The change in this category is due to several factors including increases of \$354,949 in supervision allocation costs, \$274,515 in combined facility costs, and \$236,410 in ITD replacement costs for computer refresh during FY 23.

Other Uses

This category includes funding for the City's indirect cost recovery study and cash carryover which is the projected excess revenues over expenditures. The change in this category is due to the removal of the cash carryforward that was previously budgeted in FY 22.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year. Part-time hours were increased by 7,800 hours due to increased work volume in recording services.

Tax Collector
Subfund - 00193

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Permits, Fees and Special Assessments	13,275	10,850	13,250	22.1%	2,400
Charges for Services	10,650,559	11,146,904	10,973,538	(1.6%)	(173,366)
Miscellaneous Revenue	1,164,389	14,196	4,000	(71.8%)	(10,196)
Transfers From Other Funds	7,094,274	10,019,358	12,483,183	24.6%	2,463,825
TOTAL REVENUE	18,922,496	21,191,308	23,473,971	10.8%	2,282,663
EXPENDITURES					
Personnel Expenses	14,242,917	15,822,020	17,862,440	12.9%	2,040,420
Operating Expenses	5,235,607	5,369,287	5,611,530	4.5%	242,243
Capital Outlay	434,445	1	1	0.0%	0
TOTAL EXPENDITURES	19,912,969	21,191,308	23,473,971	10.8%	2,282,663

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	246	254	8
Part Time Hours	70,122	70,122	0

TAX COLLECTOR SUBFUND 00193

BACKGROUND

The Tax Collector is a Constitutional Office within the consolidated City of Jacksonville and includes three divisions: Branch Agencies, Current and Delinquent Taxes and Supervision and General Collections. There are currently nine branches and one satellite office which process various transactions such as property and local business taxes, driver's license services and fast title services.

SERVICE LEVELS

Eight new positions were added in Tax Collector Branch Operations to improve customer service performance and reduce wait times.

REVENUE

Permits, Fees and Special Assessments

This category includes collection fee revenues for JEA Permit Fees.

Charges for Services

This category includes a variety of taxes and fees, the largest of which include \$3 million in form 100/tag registrations, \$2.7 million in driver's license renewal fees and \$1.7 million in tax redemption fees. The change in this category is driven by several factors, the largest of which include decreases of \$105,000 in concealed weapon permit fees, \$100,000 in e-commerce fees, and \$86,208 in delinquent tax sales. These were somewhat offset with increases of \$53,500 in form 100/tag registration fees and \$47,000 in driver licenses renewal fees.

Miscellaneous Revenue

This category includes the anticipated interest earnings for FY 23 and several small miscellaneous revenues.

Transfers from Other Funds

This amount represents the transfer from the General Fund – GSD (SF 00111) to balance the subfund.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits. The change in this category is driven by several factors, including additional positions added as detailed in the authorized position cap, pay increases related to collective bargaining, raising starting pay to a minimum of \$17 per hour, and making corresponding percentage increases for civil service positions.

Operating Expenses

This category is made of various small items and several large expenditures including \$1.81 million in IT computer system maintenance and security costs, \$1.3 million in land and building rental costs, \$760,000 in postage costs, \$500,719 in facility and maintenance costs, and \$255,000 in contractual services. The change in this category is driven by several small factors, the largest of which include increases of \$91,798 in combined facility, maintenance, and utility allocation costs, \$51,659 in ITD replacement costs for network equipment and computer refresh during FY 23, \$28,574 in general liability insurance cost, and \$25,000 in contractual services for processing online e-check payments. These were somewhat offset by decreases in other areas in this category, including \$20,000 in postage and \$10,000 in office supplies.

AUTHORIZED POSITION CAP

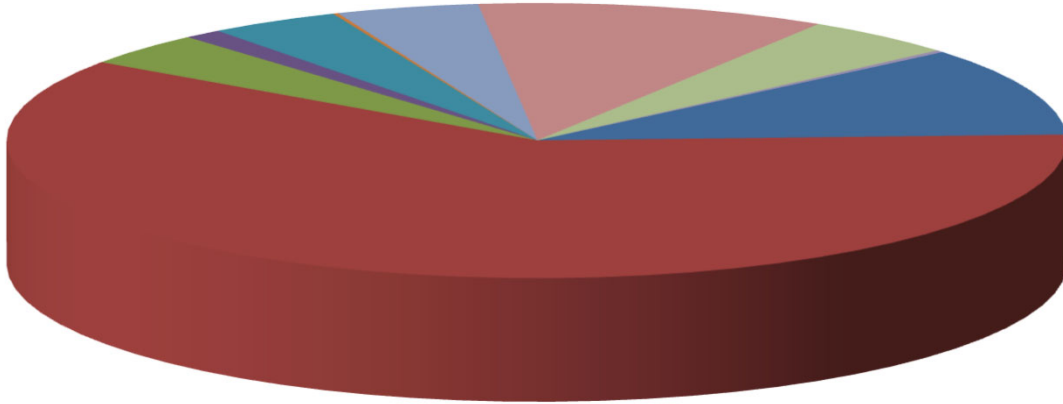
The authorized position cap increased by a total of eight positions: seven Revenue Collector Senior positions and one Revenue Collector Supervisor position. The part-time hours cap is unchanged from the prior year.

Page Left Blank Intentionally
For Easier Viewing of Data and
Tables For Those Using Non-Electronic
Versions of This Document

SPECIAL REVENUE FUNDS

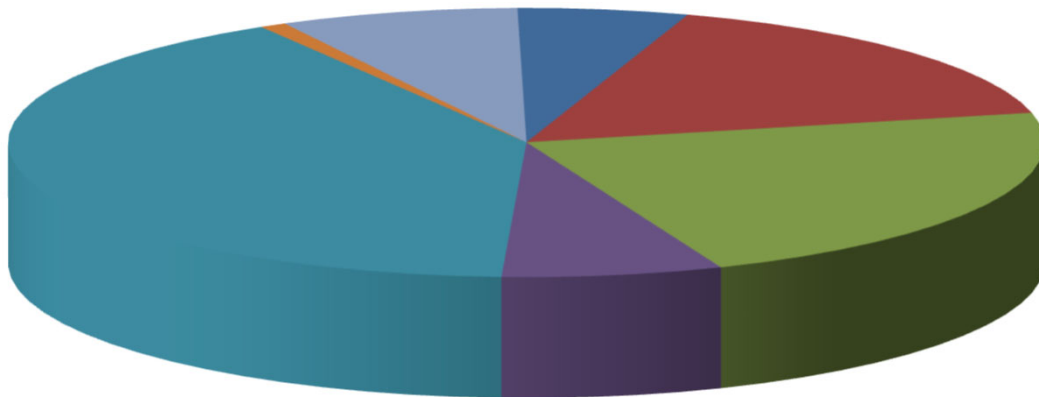
SPECIAL REVENUE FUNDS

REVENUE BY CATEGORY



■ Property Taxes 10.4%	■ Other Taxes 60.3%
■ Permits, Fees and Special Assessments 3.9%	■ State Shared Revenue 1.2%
■ Charges for Services 4.0%	■ Fines and Forfeits .2%
■ Miscellaneous Revenue 4.4%	■ Transfers From Other Funds 10.7%
■ Transfers From Component Units 4.7%	■ Fund Balance Appropriation .2%
■ Intergovernmental Revenue .0%	

EXPENDITURES BY CATEGORY



■ Personnel Expenses 5.3%	■ Operating Expenses 16.4%
■ Debt Service 22.4%	■ Capital Outlay 6.9%
■ Grants, Aids & Contributions 40.7%	■ Transfers to Other Funds .8%
■ Other Uses 7.5%	

SPECIAL REVENUE FUNDS
Summary of Subfunds

SF	Description	Personnel Expenses	Operating Expenses	Debt Service	Capital Outlay	Grants, Aids & Contrib.	Transfers to Other Funds	Other Uses	Approved Budget
10101	Concurrency Management System	519,824	102,245		1			99,482	721,552
10103	Fair Share Sector Areas Transportation Improvement						1,150,749	(1,138,069)	12,680
10201	Air Pollution Tag Fee	389,705	151,401		128,744			64,941	734,791
10301	Tourist Development Council	196,318	9,004,102				772,800	17,912	9,991,132
10304	Tourist Development Special Revenue		272,800					500,000	772,800
10401	Streets & Highways 5-Year Road Program				4,508,448	4,508,448			9,016,896
10402	Local Option Half Cent Transportation					120,990,501			120,990,501
10403	Local Option Gas Tax				5,419,760	32,518,557			37,938,317
10404	5 Cent Local Option Gas Tax				10,472,619	20,945,237			31,417,856
10405	9 Cent Local Option Gas Tax				2,360,835	4,721,670			7,082,505
10701	911 Emergency User Fee	382,936	4,697,565		482,500			55,511	5,618,512
10801	Downtown Northbank CRA Trust		21,462,346	1,985,629	1,325,000	1,025,000	2,500	200,000	26,000,475
10802	Downtown Southbank CRA Trust		6,234,069	366,687	5,000	400,000	2,500		7,008,256
10803	Jacksonville Beach Tax Increment					9,331,868			9,331,868
10804	Jacksonville International Airport CRA Trust		9,860,256	1,511,479	7,000,000		2,500		18,374,235
10805	King Soutel Crossing CRA Trust		2,265,957				2,500		2,268,457
10806	Arlington CRA Trust	80,330	2,289,977				2,500		2,372,807
10901	Kids Hope Alliance Fund	4,676,664	1,596,855	463,892	2		478,000	37,525,760	44,741,173
10904	Kids Hope Alliance Trust Fund					427,999			428,000
10905	Youth Travel Trust - KHA					50,000			50,000
11001	Better Jacksonville Trust Fund BJP			101,657,123					101,657,123
11301	Huguenot Park	618,919	344,102					119,292	1,082,315
11302	Kathryn A Hanna Park Improvement	997,099	1,221,413		2		240,000	177,316	2,635,830
11306	Florida Boater Improvement Program		115,463						115,463
11307	Park Maintenance and Improvements		0		0		223,402		223,402
11308	Cecil Field Commerce Center	616,515	633,088		2			179,631	1,429,236
11312	Cecil Commerce Center		2,765,914					3,883	2,769,797

SF	Description	Personnel Expenses	Operating Expenses	Debt Service	Capital Outlay	Grants, Aids & Contrib.	Transfers to Other Funds	Other Uses	Approved Budget
11404	Beach Erosion - Local		6,141,221					(3,246,357)	2,894,864
11501	Animal Care & Protective Services Programs	102,198	945,900					0	1,048,098
11507	Driver Education Safety Trust					335,528			335,528
11509	General Governmental Activities						27,670		27,670
11518	Jacksonville Veterans Memorial Trust		37,998					21,091	59,089
11526	General Trust & Agency - Carryforward Council-Appropriated					499,000	345,124		844,124
11528	General Trust and Agency		400,000						400,000
11532	Art In Public Places Trust		88,412		875,749				964,161
15104	Building Inspection	15,604,310	3,582,644		12,002		750,000	1,286,221	21,235,177
15106	Veterinary Services		191,000						191,000
15107	Library Conference Facility Trust	209,637	55,473						265,110
15202	Court Cost Courthouse Trust		905,600	1,964,470					2,870,070
15203	Recording Fees Technology		2,250,928		443,360				2,694,288
15204	Duval County Teen Court Programs Trust	354,813	130,043						484,856
15213	Court Costs \$65 Fee FS: 939 185	529,342	800,734		83,155	66,000			1,479,231
15302	Hazardous Waste Program - SQG	310,995	130,804					85,182	526,981
15304	Tree Protection and Related Expenditures	84,384	436,384						520,768
Total Special Revenue Funds		25,673,989	79,114,695	107,949,280	33,117,181	195,819,808	4,000,245	35,951,796	481,626,994

Page Left Blank Intentionally
For Easier Viewing of Data and
Tables For Those Using Non-Electronic
Versions of This Document

Concurrency Management System
Subfund - 10101

	Actuals FY 2020-2021	Adopted FY 2021-2022	Approved FY 2022-2023	Change From Prior Year	
				Percent	Dollar
REVENUE					
Permits, Fees and Special Assessments	248,904	140,000	200,000	42.9%	60,000
Charges for Services	560,163	405,000	510,000	25.9%	105,000
Miscellaneous Revenue	11,459	6,448	11,552	79.2%	5,104
Fund Balance Appropriation	0	121,771	0	(100.0%)	(121,771)
TOTAL REVENUE	820,526	673,219	721,552	7.2%	48,333
EXPENDITURES					
Personnel Expenses	487,697	542,894	519,824	(4.2%)	(23,070)
Operating Expenses	140,376	87,096	102,245	17.4%	15,149
Capital Outlay	0	1	1	0.0%	0
Other Uses	142,176	43,228	99,482	130.1%	56,254
TOTAL EXPENDITURES	770,249	673,219	721,552	7.2%	48,333

AUTHORIZED POSITION CAP

	Adopted FY 2021-2022	Approved FY 2022-2023	Change
Full Time Positions	6	6	0
Part Time Hours	0	0	0

CONCURRENCY MANAGEMENT SYSTEM SUBFUND 10101

BACKGROUND

Municipal Code Section 111.520 and 655

Code section 111.520 created the Concurrency Management System Fund in which all fees received by the City in connection with applications (including applications fees for mobility fee calculation certificate extension requests but not the inflation fees associated therewith), appeals, administration, enforcement and management of the Concurrency Management System, together with all interest accrued thereon are deposited. This fund ensures the availability of public facilities (except traffic circulation and mass transit), the adequacy of those facilities at adopted levels of service concurrent with the impacts of development. This fund also provides funding for traffic circulation and mass transit public facilities at the adopted performance standards consistent with the 2030 Mobility Plan. The Concurrency Management System provides the local structure for administering Chapter 163, Part II, of Florida Statutes. This is implemented through the Concurrency and Mobility Management System (CMMS), which measures the potential impact of a proposed development on the adopted minimum levels of service for all public facilities (except traffic circulation and mass transit) and manages the collection of mobility fees pertaining to traffic circulation and mass transit public facilities consistent with the 2030 Mobility Plan (as established in the 2030 Comprehensive Plan) when an application for a final development order or final development permit is submitted.

SERVICE LEVELS

Service levels for this fund are unchanged for fiscal year 2022-2023.

REVENUE

Permits, Fees and Special Assessments

This category represents anticipated mobility plan management fees.

Charges for Services

The category represents fees collected including concurrency management fees and Duval County School Board fees.

Miscellaneous Revenue

This category represents anticipated interest income.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits. The net reduction in this category is driven by employee turnover during FY 22, although this is somewhat offset overall by pay increases effective October 1st, 2021 and October 1st, 2022 related to collective bargaining.

Operating Expenses

This category is made of various small items, the largest of which include \$25,678 in computer system maintenance and security costs, \$13,897 in computer hardware-software maintenance and license costs, \$12,170 in facility costs, and a \$31,348 supervision allocation allocated to each division within Planning and Development. The change in this category is primarily driven by a \$13,000 increase in computer hardware-software maintenance and license costs for updates to the mobility fee calculator in FY 23.

Other Uses

This category houses the charge for the City's indirect cost recovery study, as well as \$56,254 in estimated excess revenue placed in a cash carryover pending future council approved appropriations.

Fair Share Sector Areas Transportation Improvement
Subfund - 10103

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Charges for Services	123,576	0	12,680		12,680
Miscellaneous Revenue	(487,546)	0	0		0
TOTAL REVENUE	(363,970)	0	12,680		12,680
EXPENDITURES					
Operating Expenses	333	0	0		0
Capital Outlay	2,015,176	0	0		0
Transfers to Other Funds	0	0	1,150,749		1,150,749
Other Uses	0	0	(1,138,069)		(1,138,069)
TOTAL EXPENDITURES	2,015,508	0	12,680		12,680

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

FAIR SHARE SECTOR AREAS TRANSPORTATION IMPROVEMENT SUBFUND 10103

BACKGROUND

Municipal Code Section 111.530 and 655.304

Code section 111.530 created the Fair Share Sector Areas Transportation Improvements Special Revenue Fund in which funds collected pursuant to the fair share assessment contracts are deposited. Funds can be appropriated for new or existing transportation projects that will improve the level of service on roadways which are located within the boundaries of the sector where the revenue was generated.

The FY 23 budgeted amounts are being used to fund projects within the FY 23 Capital Improvement Plan.

REVENUE

Charges for Services

This amount represents available Concurrency Management Fees within the Greater Arlington Planning District, Sector 2-2 revenue that are being appropriated.

EXPENDITURES

Transfers to Other Funds

This is the available funding for the projects listed below, included in the FY 23 approved Capital Improvement Plan that is being transferred to the 2023 Authorized Capital Projects fund (SF 32124). Additional information on these project(s), including the total project cost and the impact on operating expenses, can be found in the Capital Projects section of this document as well as in the FY 2023-2027 Capital Improvement Plan – Approved PDF located on the City’s website.

➤ Collins Road Sidewalks	\$17,790
➤ Belfort Road Widening	\$107,145
➤ Chaffee Road	\$191,948
➤ Lone Star Road Extension	\$214,849
➤ Cedar Point/Sawpit Road - New Berlin to Shark	\$619,017

Other Uses

This amount represents prior year funding that was placed in a contingency within the various planning districts which is being transferred out to fund projects in the FY 23 approved Capital Improvement Plan.

➤ Greater Arlington Planning District, Sector 2-2	\$202,169
➤ Southeast Planning District, Sector 3-4	\$107,145
➤ Southwest Planning District, Sector 4-1	\$191,948
➤ Southwest Planning District, Sector 4-2	\$17,790
➤ North Planning District, Sector 6-1	\$619,017

Air Pollution Tag Fee
Subfund - 10201

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
State Shared Revenue	773,601	650,000	728,000	12.0%	78,000
Miscellaneous Revenue	7,176	3,326	6,791	104.2%	3,465
TOTAL REVENUE	780,778	653,326	734,791	12.5%	81,465
EXPENDITURES					
Personnel Expenses	403,151	408,277	389,705	(4.5%)	(18,572)
Operating Expenses	73,918	81,122	151,401	86.6%	70,279
Capital Outlay	69,183	98,986	128,744	30.1%	29,758
Other Uses	71,811	64,941	64,941	0.0%	0
TOTAL EXPENDITURES	618,062	653,326	734,791	12.5%	81,465

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	5	6	1
Part Time Hours	0	0	0

AIR POLLUTION TAG FEE SUBFUND 10201

BACKGROUND

Municipal Code Section 111.750

The Air Pollution Tag fee within the Environmental Quality Division helps support activities which ensure compliance with the National Ambient Air Quality Standards (NAAQS). Activities include but are not limited to permit compliance, inspection of air pollution sources and citizen complaints.

SERVICE LEVELS

Service levels for this fund are unchanged for fiscal year 2022-2023.

REVENUE

State Shared Revenue

This amount represents anticipated revenue from auto license air pollution control fees.

Miscellaneous Revenue

This category includes the anticipated interest earnings for FY 23.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The change in this category is mainly due to a decrease in pension costs related to employee turnover in FY 22. This is somewhat offset by pay increases effective October 1st, 2021 and October 1st, 2022 related to collective bargaining, as well as costs associated with the additional position moved into this fund as detailed in the Authorized Position Cap section.

Other Operating Expenses

This category includes various expenditures, the largest of which include \$58,000 in professional services, \$21,307 in computer system maintenance and security costs, \$21,220 in other operating supplies, and \$16,000 in repairs and maintenance. The change in this category is due to several factors, the largest of which include the addition of \$57,999 in professional services for relocating and constructing air monitoring shelters, and \$10,000 in repairs and maintenance costs.

Capital Outlay

Funding is being provided for the purchase of a new air monitoring shelter in FY 23. Excess revenue is also being placed in this category to balance the fund.

Other Uses

This category includes the annual charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP

An Environmental Associate Engineer position was added during the budget process. This position was previously funded with grant funding.

Tourist Development Council
Subfund - 10301

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Other Taxes	7,597,305	7,225,000	9,600,000	32.9%	2,375,000
Miscellaneous Revenue	594,162	14,213	66,054	364.7%	51,841
Fund Balance Appropriation	0	367,600	325,078	(11.6%)	(42,522)
TOTAL REVENUE	8,191,468	7,606,813	9,991,132	31.3%	2,384,319
EXPENDITURES					
Personnel Expenses	128,077	140,558	196,318	39.7%	55,760
Operating Expenses	3,619,838	6,855,838	9,004,102	31.3%	2,148,264
Transfers to Other Funds	75,000	592,505	772,800	30.4%	180,295
Other Uses	17,082	17,912	17,912	0.0%	0
TOTAL EXPENDITURES	3,839,997	7,606,813	9,991,132	31.3%	2,384,319

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	1	2	1
Part Time Hours	1,600	1,600	0

TOURIST DEVELOPMENT COUNCIL SUBFUND 10301

BACKGROUND

Municipal Code Section 111.600 and Chapter 70 and 666

Florida State Statute 125.104

The [Tourist Development Council](#), or TDC, is the governing body that oversees the collection and distribution of the local-option tourist development tax as well as administering the Tourist Development Plan adopted by City Council. This fund receives two cents of the total six cent tax levy on lodging within Duval County. The TDC uses this to funding for operations and to contract with "Visit Jacksonville" to perform services under the Tourist Development Plan defined in section 666.108.

SERVICE LEVELS

The anticipated increase in the tourist development tax will result in more funding available for the various plan components. The additional position added by City Council during fiscal year 2022 will provide additional support and oversight for the TDC.

REVENUE

Other Taxes

This category includes the estimated 2 Cent Tourist Development Tax collections for FY 23. The large increase is being driven by the post Covid economic recovery seen in the Tourist Development Tax or Bed Tax.

Miscellaneous Revenue

This category represents anticipated interest income for FY 23. The amount is based on the fund's average cash balance and the anticipated interest rate.

Fund Balance Appropriation

Available fund balance is being appropriated to balance the fund.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits. The net increase is being driven by the addition of a position during FY 22.

Operating Expenses

This category contains various small operating costs as well as trust fund authorized expenditures, which makes up \$8.95 million of the total budget and accounts for \$2,139,591 of the increase from the prior year. A breakdown of the expense budget for the TDC can be found on budget ordinance 2022-0504-E schedule W.

Transfers to Other Funds

The FY 23 budget includes a transfer, approved by the TDC, to the tourist development special revenue fund (SF 10304).

Other Uses

This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP

The TDC administrator position was added to the fund during fiscal year 2022 by City Council. See ordinance 2022-516-E and section 70.103(d) of the municipal code.

Tourist Development Special Revenue
Subfund - 10304

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Miscellaneous Revenue	53,323	0	0		0
Transfers From Other Funds	75,000	592,505	772,800	30.4%	180,295
TOTAL REVENUE	128,323	592,505	772,800	30.4%	180,295
EXPENDITURES					
Operating Expenses	56,217	92,505	272,800	194.9%	180,295
Other Uses	0	500,000	500,000	0.0%	0
TOTAL EXPENDITURES	56,217	592,505	772,800	30.4%	180,295

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

TOURIST DEVELOPMENT SPECIAL REVENUE SUBFUND 10304

BACKGROUND

Municipal Code Section 111.600 and 666.108

Florida State Statute 125.104

This fund contains the Contingency, Development, Equestrian Grant, and Convention Grants accounts of the Plan. The Contingency account is to be used to fund unforeseen opportunities of major significance to tourism in the City and does not require further City Council approval. The Development account is to be used for the purpose of acquiring, constructing, extending, enlarging, remodeling, or improving publicly owned convention centers, coliseums (e.g., arena), or auditoriums (e.g., performing arts center) and aquariums or museums that are publicly owned and operated or owned and operated by a not for profit organization and open to the public and requires further City Council approval for appropriation. The Equestrian Grant account is to be used for equestrian center grant awards and does not require further City Council approval. The Convention Grant account is to be used for convention grant awards and does not require further City Council approval.

A breakdown of the expense budget for the TDC can be found on budget ordinance 2022-0504-E schedule W.

REVENUE

Transfers From Other Funds

The FY 23 budget includes a transfer, approved by the TDC, from the tourist development's annual operating fund (SF 10301).

EXPENDITURES

Operating Expenses

This category includes \$262,800 for the Convention Grants account and \$10,000 for the Equestrian Grant account.

Other Uses

This category includes \$250,000 for the Contingency account and \$250,000 for the Development account.

Streets and Highways 5-Year Road Program
 Subfund - 10401

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
State Shared Revenue	4,642,313	4,863,858	4,508,448	(7.3%)	(355,410)
Miscellaneous Revenue	149,936	0	0		0
Transfers From Component Units	4,825,305	4,863,858	4,508,448	(7.3%)	(355,410)
TOTAL REVENUE	9,617,554	9,727,716	9,016,896	(7.3%)	(710,820)
EXPENDITURES					
Capital Outlay	5,459,052	4,863,858	4,508,448	(7.3%)	(355,410)
Grants, Aids & Contributions	4,241,312	4,863,858	4,508,448	(7.3%)	(355,410)
TOTAL EXPENDITURES	9,700,364	9,727,716	9,016,896	(7.3%)	(710,820)

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

STREETS AND HIGHWAYS 5-YEAR ROAD PROGRAM SUBFUND 10401

BACKGROUND

Florida State Statute 206.41(1)(a)

Funding budgeted in the Streets and Highways 5-Year Road Program is used for major road and drainage projects and debt service in accordance with the Better Jacksonville Plan and the interlocal agreement, as amended, between the City and the Jacksonville Transportation Authority (JTA). Effective September 1, 2016 an extension of the Local Option Gas Tax approved the 50/50 split of the 5th and 6th cent gas tax between the City and JTA.

REVENUE

State Shared Revenue

This represents 50% of the estimated 5th and 6th Cent Gas Tax revenues for FY 23.

Transfers From Component Units

This amount represents tax revenue that is received by the City and sent to a fiscal agent per the Interlocal agreement with the Jacksonville Transit Authority. Those funds are redistributed back to the City and are used to fund capital projects.

EXPENDITURES

Capital Outlay

This is the funding available for the FY 23 Capital Improvement Plan project – Roadway Resurfacing. Additional information on the projects included in the FY 2023-2027 Capital Improvement Plan can be found in the Capital Project section of this document and on the City's website.

Grants, Aids & Contributions

This is a pass through of intergovernmental revenue based upon 50% of the 5th and 6th Cent Gas tax revenues in accordance of the Better Jacksonville Plan Interlocal agreement between the City and the Jacksonville Transit Authority. Funds are transferred to a fiscal agent for distribution to JTA.

Local Option Half Cent Transportation
Subfund - 10402

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Other Taxes	107,204,059	106,576,032	120,990,501	13.5%	14,414,469
Miscellaneous Revenue	247,378	0	0		0
TOTAL REVENUE	107,451,437	106,576,032	120,990,501	13.5%	14,414,469
EXPENDITURES					
Grants, Aids & Contributions	103,694,900	106,576,032	120,990,501	13.5%	14,414,469
TOTAL EXPENDITURES	103,694,900	106,576,032	120,990,501	13.5%	14,414,469

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

LOCAL OPTION HALF CENT TRANSPORTATION SUBFUND 10402

BACKGROUND

Florida State Statute 212.055(1)

The local option half-cent sales tax for transportation was approved by referendum in 1988. The sales tax is first used to make all debt service payments due on Transportation Sales Tax Revenue bonds and then is distributed pursuant to the terms and conditions of the interlocal agreement, as amended, between the City and the Jacksonville Transportation Authority (JTA). The funding provides for the construction and maintenance of the City's roads and bridges as well as the operation and maintenance of the City's mass transit system.

REVENUE

Other Taxes

The category includes the FY 23 estimated revenues to be generated from the local option half-cent sales tax. The increase is due Covid recovery on this revenue stream.

EXPENDITURES

Grants, Aids & Contributions

This category houses the pass-through of the local option half-cent sales tax for transportation to the JTA. The funding will be used to make debt service payments and support mass transit operations.

Local Option Gas Tax
Subfund - 10403

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Other Taxes	31,103,250	31,047,598	32,518,557	4.7%	1,470,959
Miscellaneous Revenue	99,374	0	0		0
Transfers From Component Units	4,849,366	5,174,600	5,419,760	4.7%	245,160
TOTAL REVENUE	36,051,990	36,222,198	37,938,317	4.7%	1,716,119
EXPENDITURES					
Operating Expenses	820	0	0		0
Capital Outlay	9,008,136	5,174,600	5,419,760	4.7%	245,160
Grants, Aids & Contributions	30,647,038	31,047,598	32,518,557	4.7%	1,470,959
TOTAL EXPENDITURES	39,655,994	36,222,198	37,938,317	4.7%	1,716,119

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

LOCAL OPTION GAS TAX SUBFUND 10403

BACKGROUND

Municipal Code Section 111.515 and 799 Part 1

Florida State Statute 206.41(1)e and 336.025

The Local Option Gas Tax is the City's share of the six-cent local option gas tax collected on every gallon of motor fuel sold in Duval County. Ordinance 2013-820-E amended the interlocal agreement between the City and the Jacksonville Transportation Authority (JTA), as amended, five-cents of the gas tax revenue recorded will be transferred to JTA as a mass-transit subsidy with the remaining one-cent to be retained by the City. Eligible uses of the funding include pedestrian safety improvements, drainage projects, street lighting, traffic signs and signals, bridge maintenance and operation and debt service for transportation capital projects.

REVENUE

Other Taxes

This represents the FY 23 estimated revenue to be received from the local option six-cent gas tax.

Transfers From Component Units

This amount represents the tax revenue that is redistributed back to the City, from the fiscal agent, and used to fund capital projects.

EXPENDITURES

Capital Outlay

This is the funding remitted to the City by the fiscal agent which is available for FY 23 Capital Improvement Plan project(s). Additional information on the projects included in the FY 2023-2027 Capital Improvement Plan can be found in the Capital Project section of this document and on the City's website.

➤ Roadway Safety Project	\$83,952
➤ Sidewalk Construction – New	\$1,000,000
➤ Roadway Resurfacing	\$4,335,808

Grants Aids & Contributions

This category contains the total revenue received by the City, as seen in Other Taxes, which is sent to the fiscal agent. The fiscal agent will then remit the City and JTA their applicable portions based on the agreement.

5 Cent Local Option Gas Tax
Subfund - 10404

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Other Taxes	0	15,251,387	20,945,237	37.3%	5,693,850
Transfers From Component Units	0	7,625,694	10,472,619	37.3%	2,846,925
TOTAL REVENUE	0	22,877,081	31,417,856	37.3%	8,540,775
EXPENDITURES					
Capital Outlay	0	7,625,694	10,472,619	37.3%	2,846,925
Grants, Aids & Contributions	0	15,251,387	20,945,237	37.3%	5,693,850
TOTAL EXPENDITURES	0	22,877,081	31,417,856	37.3%	8,540,775

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

5 CENT LOCAL OPTION GAS TAX SUBFUND 10404

BACKGROUND

Municipal Code Section 799 Part 2

Florida State Statute 336.025

During fiscal year 2020-2021 the City Council approved Ordinance 2021-223-E which enacted the levy of the 5 – Cent Local Option Gas Tax commencing January 1, 2022, through December 31, 2051. The 5 - Cent Local Option Gas Tax is the tax of five cents on every gallon of motor fuel sold in Duval County. Diesel fuel is not subject to this tax. The 5 – Cent LOGT revenue is split between the City and the Jacksonville Transportation Authority (JTA) in accordance with the Interlocal Agreement, each entity will receive two and one-half cents (\$0.025).

The tax proceeds can be used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted comprehensive plan or expenditures needed to meet immediate local transportation problems and other transportation-related expenditures that are critical for building comprehensive roadway networks by local governments. Eligible uses of funding are: construction of new roads, the reconstruction or resurfacing of existing roads, or the paving of existing graded roads are deemed to increase capacity, and such projects can be included in the capital improvements element of an adopted comprehensive plan.

REVENUE

Other Taxes

This represents the estimated revenue to be received in FY 23 from the local option five-cent gas tax. Revenue collections commenced on January 1, 2022 and the FY 22 budget was based on a prorated amount. The FY 23 budget assumes a full fiscal year of revenues which is driving the net increase.

Transfers From Component Units

This amount represents the tax revenue that is redistributed back to the City, from the fiscal agent, and used to fund capital projects.

EXPENDITURES

Capital Outlay

This is the funding remitted to the City by the fiscal agent which is available for FY 23 Capital Improvement Plan project(s). Additional information on the projects included in the FY 2023-2027 Capital Improvement Plan can be found in the Capital Project section of this document and on the City's website.

- Roadway Resurfacing \$10,472,619

Grants Aids & Contributions

This category contains the total revenue received by the City, as seen in Other Taxes, which is sent to the fiscal agent. The fiscal agent will then remit the City and JTA their applicable portions based on the agreement.

9 Cent Local Option Gas Tax
Subfund - 10405

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Other Taxes	0	3,438,110	4,721,670	37.3%	1,283,560
Transfers From Component Units	0	1,719,055	2,360,835	37.3%	641,780
TOTAL REVENUE	0	5,157,165	7,082,505	37.3%	1,925,340
EXPENDITURES					
Capital Outlay	0	1,719,055	2,360,835	37.3%	641,780
Grants, Aids & Contributions	0	3,438,110	4,721,670	37.3%	1,283,560
TOTAL EXPENDITURES	0	5,157,165	7,082,505	37.3%	1,925,340

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

9th CENT LOCAL OPTION GAS TAX SUBFUND 10405

BACKGROUND

Municipal Code Section 799 Part 3

Florida State Statute 336.025

During fiscal year 2020-2021 the City Council approved Ordinance 2021-223-E which enacted the levy of the Ninth-Cent Fuel Tax commencing January 1, 2022, through December 31, 2051. The Ninth-Cent Fuel Tax is the tax of one cent on every gallon of motor fuel sold in Duval County. While diesel fuel also has a Ninth-Cent fuel tax, the diesel fuel tax was not included in this legislation because it was already authorized by State law. The Ninth-Cent Fuel Tax revenue is split between the City and the Jacksonville Transportation Authority (JTA) in accordance with the Interlocal Agreement with each receiving one-half cent (\$0.005).

Eligible uses of funding are: public transportation operations and maintenance, roadway and right-of-way maintenance, roadway and right-of-way drainage, streetlight installation, operation, maintenance, and repair, traffic signs, traffic engineering, signalization, and pavement markings installation, operation, and repair, bridge maintenance and operation, and debt service for capital projects including construction or reconstruction of roads and sidewalks.

REVENUE

Other Taxes

This represents the estimated revenue to be received in FY 23 from the local option ninth-cent gas tax. Revenue collections commenced on January 1, 2022 and the FY 22 budget was based on a prorated amount. The FY 23 budget assumes a full fiscal year of revenues which is driving the net increase.

Transfers From Component Units

This amount represents the tax revenue that is redistributed back to the City, from the fiscal agent, and used to fund capital projects.

EXPENDITURES

Capital Outlay

This is the funding remitted to the City by the fiscal agent which is available for FY 23 Capital Improvement Plan project(s). Additional information on the projects included in the FY 2023-2027 Capital Improvement Plan can be found in the Capital Project section of this document and on the City's website.

- Roadway Resurfacing \$2,360,835

Grants Aids & Contributions

This category contains the total revenue received by the City, as seen in Other Taxes, which is sent to the fiscal agent. The fiscal agent will then remit the City and JTA their applicable portions based on the agreement.

911 Emergency User Fee
Subfund - 10701

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Charges for Services	5,094,340	4,922,499	5,064,732	2.9%	142,233
Miscellaneous Revenue	76,720	72,000	71,280	(1.0%)	(720)
Fund Balance Appropriation	0	382,594	482,500	26.1%	99,906
TOTAL REVENUE	5,171,060	5,377,093	5,618,512	4.5%	241,419
EXPENDITURES					
Personnel Expenses	366,998	383,734	382,936	(0.2%)	(798)
Operating Expenses	4,311,179	4,550,348	4,697,565	3.2%	147,217
Capital Outlay	39,606	387,500	482,500	24.5%	95,000
Other Uses	69,839	55,511	55,511	0.0%	0
TOTAL EXPENDITURES	4,787,622	5,377,093	5,618,512	4.5%	241,419

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	5	5	0
Part Time Hours	0	0	0

911 EMERGENCY USER FEE SUBFUND 10701

BACKGROUND

Municipal Code Section 111.320 and F.S 365.171

The fund provides for the maintenance and operations of the system for Duval County, including ADA accessibility. According to Section 365.172 (9) (b) of the Florida Statutes, "all costs directly attributable to the establishment or provision of E911 service and contracting for E911 services are eligible for expenditure of moneys derived from imposition of the fee authorized by this section."

SERVICE LEVELS

Service levels, for this fund, are unchanged for fiscal year 2022-2023.

REVENUE

Charges for Services

This category houses FY 23 anticipated revenue for a monthly landline fee of \$0.44 and a monthly wireless prepaid cellphone fee of \$0.40.

Miscellaneous Revenue

This category includes estimated interest earnings for FY 23.

Fund Balance Appropriation

Fund balance is being appropriated to balance revenues and expenditures.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits.

Operating Expenses

This category is made of various small items and several large expenditures, including roughly \$2.1 million to reimburse JSO and JFRD for a portion of call taker costs, \$919,300 for telephone and telegraph, \$673,221 for hardware/software maintenance and licenses, \$462,423 for miscellaneous services and charges, and \$456,100 for repairs and maintenance. The net increase is being driven by the increase of \$141,264 in inter-departmental billing which is the reimbursement of JSO and JFRD for a portion of the call taker costs.

Capital Outlay

This amount represents funding provided for the replacement of existing equipment that are at end of life.

Other Uses

This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

Downtown Northbank CRA Trust
Subfund - 10801

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Property Taxes	9,444,756	9,490,724	11,543,674	21.6%	2,052,950
Miscellaneous Revenue	1,371,278	1,178,318	14,456,801	1,126.9%	13,278,483
Transfers From Other Funds	527,492	0	0		0
Fund Balance Appropriation	0	235,000	0	(100.0%)	(235,000)
TOTAL REVENUE	11,343,526	10,904,042	26,000,475	138.4%	15,096,433
EXPENDITURES					
Operating Expenses	6,723,216	8,901,542	21,462,346	141.1%	12,560,804
Capital Outlay	206,274	1,950,000	1,325,000	(32.1%)	(625,000)
Debt Service	0	0	1,985,629		1,985,629
Grants, Aids & Contributions	0	50,000	1,025,000	1,950.0%	975,000
Transfers to Other Funds	2,500	2,500	2,500	0.0%	0
Other Uses	0	0	200,000		200,000
TOTAL EXPENDITURES	6,931,990	10,904,042	26,000,475	138.4%	15,096,433

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

DOWNTOWN NORTHBANK CRA TRUST SUBFUND 10801

BACKGROUND

Municipal Code Section 106 Part 3 Subpart D and 111.640

Florida State Statute Chapter 163

USD1B Downtown North Bank West and USD1C Downtown North Bank East Community Redevelopment Areas:

The Florida State Statutes require that 95% of ad valorem tax revenues collected within the boundaries of a tax increment district (TID) created under Chapter 163 must be paid to the TID by the city and/or county government that is the taxing body which contains the TID. The Downtown Northbank Community Redevelopment Areas (CRA) receive tax monies from the City of Jacksonville and these revenues may only be used for projects and/or programs contained in the CRA's community redevelopment plan and lie within the boundaries of the CRAs. Ordinance 2018-555-E amended the City municipal code related to its CRAs. This legislation created new all-years subfunds to house both the operations and capital projects for each CRA. Detailed information can be found in budget ordinance 2022-504-E Schedule V.

REVENUE

Property Taxes

This is the estimated value of 95% of the ad valorem tax revenue to be received on properties within the boundaries of the tax increment districts.

- Northwest USD1 B \$8,105,396
- Northeast USD1 C \$3,438,278

Miscellaneous Revenue

This category includes the FY 23 estimated interest income of \$214,148, tenant revenue of \$968,800, and scheduled repayments for previously approved economic development loans within the tax increment district including 11E of \$12,767,366 and Carling of \$506,487. The increase is being driven by a onetime balloon payment in the final year of the 11E economic development loan repayment of \$12,172,119.

EXPENDITURES

Operating Expenses

This category includes funding for CRA administration and operating costs, various plan authorized expenditures, recaptured enhanced value (REV) grants, subsidies for the downtown parking garages, the Lynch building loan repayment and \$5,414,464 in unallocated plan authorized expenditures which are set aside for future appropriation by the CRA board. The increase is mainly due to the final repayment of the Lynch Building Loan which increased by \$7,353,779.

Capital Outlay

Capital funding has been provided for the Two-Way Conversion – Forsyth and Adams Street capital project of \$1.3 million and \$25,000 for Riverwalk Enhancements and Signage.

Debt Service

This category includes the required debt service payment for the MPS Settlement (ref ord: 2022-137-E).

Grants, Aids and Contributions

The FY 23 budget includes funding for Small Scale Residential Incentives of \$225,000, Commercial Revitalization Programs of \$500,000 and Screening Grants of \$300,000.

Transfers to Other Funds

This category houses a \$2,500 transfer to the General Fund – GSD (SF 00111) to pay for the CRA annual independent audit.

Other Uses

This category houses funding for Downtown Development Loans.

Downtown Southbank CRA Trust
Subfund - 10802

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Property Taxes	5,610,574	5,762,069	6,835,886	18.6%	1,073,817
Miscellaneous Revenue	160,419	69,520	172,370	147.9%	102,850
Fund Balance Appropriation	0	150,000	0	(100.0%)	(150,000)
TOTAL REVENUE	5,770,993	5,981,589	7,008,256	17.2%	1,026,667
EXPENDITURES					
Operating Expenses	3,091,174	5,037,028	6,234,069	23.8%	1,197,041
Capital Outlay	0	550,000	5,000	(99.1%)	(545,000)
Debt Service	360,856	367,061	366,687	(0.1%)	(374)
Grants, Aids & Contributions	0	25,000	400,000	1,500.0%	375,000
Transfers to Other Funds	2,500	2,500	2,500	0.0%	0
TOTAL EXPENDITURES	3,454,529	5,981,589	7,008,256	17.2%	1,026,667

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

DOWNTOWN SOUTHBANK CRA TRUST SUBFUND 10802

BACKGROUND

Municipal Code Section 106 Part 3 Subpart D and 111.640

Florida State Statute Chapter 163

USD1A Downtown South Bank Community Redevelopment Area:

The Florida State Statutes require that 95% of ad valorem tax revenues collected within the boundaries of a tax increment district (TID) created under Chapter 163 must be paid to the TID by the city and/or county government that is the taxing body which contains the TID. The Downtown Southbank Community Redevelopment Area (CRA) receive tax monies from the City of Jacksonville and these revenues may only be used for projects and/or programs contained in the CRA's community redevelopment plan and lie within the boundaries of the CRA. Ordinance 2018-555-E amended the City municipal code related to its CRAs. This legislation created new all-years subfunds to house both the operations and capital projects for each CRA. Detailed information can be found in budget ordinance 2022-504-E Schedule V.

REVENUE

Property Taxes

This is the estimated value of 95% of the ad valorem tax revenue to be received on properties within the boundaries of the tax increment district.

Miscellaneous Revenue

This category represents anticipated interest income for FY 23. The amount is based on the fund's average cash balance and the anticipated interest rate.

EXPENDITURES

Operating Expenses

This category includes funding for CRA administration and operating costs, various plan authorized expenditures, recaptured enhanced value (REV) grants, the One Call Commercial revitalization incentive, funding for JEA Southside Generating Station Public Infrastructure improvements and \$368,737 in unallocated plan authorized expenditures which are set aside for future appropriation by the CRA board.

Capital Outlay

Capital funding has been provided for Riverwalk Enhancements and Signage.

Debt Service

This is the debt service paid from the TID for the Strand Special Revenue bonds.

Grants, Aids and Contributions

The FY 23 budget includes funding for Urban Art of \$25,000, Parking and Screening Grants of \$75,000, and Retail Enhancement Programs of \$300,000.

Transfers to Other Funds

This category houses a \$2,500 transfer to the General Fund – GSD (SF 00111) to pay for the CRA annual independent audit.

Jacksonville Beach Tax Increment
Subfund - 10803

	Actuals FY 2020-2021	Adopted FY 2021-2022	Approved FY 2022-2023	Change From Prior Year	
				Percent	Dollar
REVENUE					
Property Taxes	8,006,377	8,312,517	9,331,868	12.3%	1,019,351
TOTAL REVENUE	8,006,377	8,312,517	9,331,868	12.3%	1,019,351
EXPENDITURES					
Grants, Aids & Contributions	8,006,377	8,312,517	9,331,868	12.3%	1,019,351
TOTAL EXPENDITURES	8,006,377	8,312,517	9,331,868	12.3%	1,019,351

AUTHORIZED POSITION CAP

	Adopted FY 2021-2022	Approved FY 2022-2023	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

JACKSONVILLE BEACH TAX INCREMENT SUBFUND 10803

BACKGROUND

Florida State Statute Chapter 163

USD2A Jax Beach Downtown and USD2B Jax Beach South Bank Community Redevelopment Areas:

The Florida State Statutes require that 95% of ad valorem tax revenues collected within the boundaries of a tax increment district created under Chapter 163 must be paid to the tax increment district by the city and/or county government that is the taxing body which contains the tax increment district. The Jacksonville Beach Tax Increment Districts, including USD2 A and USD2 B, receives tax monies from both the City of Jacksonville Beach and the City of Jacksonville/Duval County. These revenues are collected and passed back to the beaches communities per the interlocal agreement.

REVENUE

Property Taxes

This is the estimated value of 95% of the ad valorem tax revenue to be received on properties within the boundaries of the tax increment district. Per the interlocal agreement, Jacksonville Beach's millage rate shall be 3.2907 mills less than the General Service District rate.

EXPENDITURES

Grants, Aids and Contributions

These are the estimated values of 95% of the ad valorem tax revenue to be received on properties within the boundaries of the tax increment district which are passed back to the beaches communities.

- Jacksonville Beach USD2 A \$5,818,016
- Jacksonville Beach USD2 B \$3,513,852

Jacksonville International Airport CRA Trust
Subfund - 10804

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Property Taxes	14,367,059	15,739,607	18,012,905	14.4%	2,273,298
Miscellaneous Revenue	314,418	149,544	361,330	141.6%	211,786
TOTAL REVENUE	14,681,477	15,889,151	18,374,235	15.6%	2,485,084
EXPENDITURES					
Operating Expenses	2,302,801	7,373,288	9,860,256	33.7%	2,486,968
Capital Outlay	3,880,743	7,000,000	7,000,000	0.0%	0
Debt Service	1,496,619	1,513,363	1,511,479	(0.1%)	(1,884)
Grants, Aids & Contributions	242,874	0	0		0
Transfers to Other Funds	31,508	2,500	2,500	0.0%	0
TOTAL EXPENDITURES	7,954,545	15,889,151	18,374,235	15.6%	2,485,084

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

JACKSONVILLE INTERNATIONAL AIRPORT CRA TRUST SUBFUND 10804

BACKGROUND

Municipal Code Section 106 Part 3 Subpart D and 111.641

Florida State Statute Chapter 163

GSA General Service Airport Community Redevelopment Area:

The Florida State Statutes require that 95% of ad valorem tax revenues collected within the boundaries of a tax increment district (TID) created under Chapter 163 must be paid to the TID by the city and/or county government that is the taxing body which contains the TID. The Jacksonville International Airport (JIA) Community Redevelopment Area (CRA) receives tax monies from the City of Jacksonville and these revenues may only be used for projects and/or programs contained in the CRA's community redevelopment plan and lie within the boundaries of the CRA. Ordinance 2018-555-E amended the City municipal code related to its CRAs. This legislation created new all-years subfunds to house both the operations and capital projects for each CRA.

Detailed information can be found in budget ordinance 2022-504-E Schedule U.

REVENUE

Property Taxes

This is the estimated value of 95% of the ad valorem tax revenue to be received on properties within the boundaries of the tax increment district.

Miscellaneous Revenue

This category represents anticipated interest income for FY 23. The amount is based on the fund's average cash balance and the anticipated interest rate.

EXPENDITURES

Operating Expenses

This category includes funding for CRA administration and operating costs, various plan authorized expenditures, recaptured enhanced value (REV) grants, qualified target industry (QTI) grants and \$7,439,641 in unallocated plan authorized expenditures which are set aside for future appropriation by the CRA board.

Capital Outlay

Capital funding has been provided again in FY 23 for the Main Street road widening capital project of \$7.0 million.

Debt Service

This is the debt service paid from the CRA for the 2014 bond refunding for RAMCO.

Transfers to Other Funds

This category houses a \$2,500 transfer to the General Fund – GSD (SF 00111) to pay for the CRA annual independent audit.

King Soutel Crossing CRA Trust
Subfund - 10805

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Property Taxes	1,143,912	1,575,713	2,241,102	42.2%	665,389
Miscellaneous Revenue	24,335	15,103	27,355	81.1%	12,252
TOTAL REVENUE	1,168,247	1,590,816	2,268,457	42.6%	677,641
EXPENDITURES					
Operating Expenses	92,937	1,588,316	2,265,957	42.7%	677,641
Capital Outlay	1,226,370	0	0		0
Transfers to Other Funds	2,500	2,500	2,500	0.0%	0
TOTAL EXPENDITURES	1,321,807	1,590,816	2,268,457	42.6%	677,641

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

KING SOUDEL CROSSING CRA TRUST SUBFUND 10805

BACKGROUND:

Municipal Code Section 106 Part 3 Subpart D and 111.642

Florida State Statute Chapter 163

GSK General Service King / Soutel Community Redevelopment Area:

The Florida State Statutes require that 95% of ad valorem tax revenues collected within the boundaries of a tax increment district (TID) created under Chapter 163 must be paid to the TID by the city and/or county government that is the taxing body which contains the TID. The King / Soutel Crossing Community Redevelopment Area (CRA) receives tax monies from the City of Jacksonville and these revenues may only be used for projects and/or programs contained in the CRA's community redevelopment plan and lie within the boundaries of the CRA. Ordinance 2018-555-E amended the City municipal code related to its CRAs. This legislation created new all-years subfunds to house both the operations and capital projects for each CRA.

Detailed information can be found in budget ordinance 2022-504-E Schedule T.

REVENUE

Property Taxes

This is the estimated value of 95% of the ad valorem tax revenue to be received on properties within the boundaries of the tax increment district.

Miscellaneous Revenue

This category represents anticipated interest income for FY 23. The amount is based on the fund's average cash balance and the anticipated interest rate.

EXPENDITURES

Operating Expenses

This category includes various administrative expenditures and \$2,172,171 in unallocated plan authorized expenditures which is set aside for future appropriation by the CRA board.

Transfers to Other Funds

This category houses a \$2,500 transfer to the General Fund – GSD (SF 00111) to pay for the CRA annual independent audit.

Arlington CRA Trust
Subfund - 10806

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Property Taxes	1,663,292	2,099,415	2,322,803	10.6%	223,388
Miscellaneous Revenue	38,086	15,191	50,004	229.2%	34,813
TOTAL REVENUE	1,701,378	2,114,606	2,372,807	12.2%	258,201
EXPENDITURES					
Personnel Expenses	57,677	76,088	80,330	5.6%	4,242
Operating Expenses	113,321	2,036,018	2,289,977	12.5%	253,959
Capital Outlay	27,736	0	0		0
Transfers to Other Funds	2,500	2,500	2,500	0.0%	0
TOTAL EXPENDITURES	201,233	2,114,606	2,372,807	12.2%	258,201

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	0	0	0
Part Time Hours	400	1,000	600

ARLINGTON CRA TRUST SUBFUND 10806

BACKGROUND:

Municipal Code Section 106 Part 3 Subpart D and 111.645

Florida State Statute Chapter 163

GSRA General Services Renew Arlington Community Redevelopment Area:

The Florida State Statutes require that 95% of ad valorem tax revenues collected within the boundaries of a tax increment district (TID) created under Chapter 163 must be paid to the TID by the city and/or county government that is the taxing body which contains the TID. The Arlington Area Community Redevelopment Area (CRA) receives tax monies from the City of Jacksonville and these revenues may only be used for projects and/or programs contained in the CRA's community redevelopment plan and lie within the boundaries of the CRA. Ordinance 2018-555-E amended the City municipal code related to its CRAs. This legislation created new all-years subfunds to house both the operations and capital projects for each CRA.

Detailed information can be found in budget ordinance 2022-504-E Schedule S.

REVENUE

Property Taxes

This is the estimated value of 95% of the ad valorem tax revenue to be received on properties within the boundaries of the tax increment district.

Miscellaneous Revenue

This category represents anticipated interest income for FY 23. The amount is based on the fund's average cash balance and the anticipated interest rate.

EXPENDITURES

Personnel Expenses

This category includes costs associated with part-time employee(s).

Operating Expenses

This category includes various administrative expenditures, funding for the College Park infrastructure development grant of \$400,000 and \$1,758,615 in unallocated plan authorized expenditures which is set aside for future appropriation by the CRA board.

Transfers to Other Funds

This category houses a \$2,500 transfer to the General Fund – GSD (SF 00111) for the cost of the annual independent financial audit of the CRA.

AUTHORIZED POSITION CAP

600 additional part-time hours were added as part of the budget process.

Kids Hope Alliance Fund
Subfund - 10901

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Miscellaneous Revenue	174,308	77,038	139,889	81.6%	62,851
Transfers From Other Funds	34,375,586	35,250,495	44,601,284	26.5%	9,350,789
TOTAL REVENUE	34,549,894	35,327,533	44,741,173	26.6%	9,413,640
EXPENDITURES					
Personnel Expenses	3,835,262	4,448,986	4,676,664	5.1%	227,678
Operating Expenses	1,450,547	1,451,444	1,596,855	10.0%	145,411
Capital Outlay	4,591	2	2	0.0%	0
Debt Service	440,833	447,145	463,892	3.7%	16,747
Grants, Aids & Contributions	24,853,213	0	0		0
Transfers to Other Funds	1,492,540	200,000	478,000	139.0%	278,000
Other Uses	0	28,779,956	37,525,760	30.4%	8,745,804
TOTAL EXPENDITURES	32,076,986	35,327,533	44,741,173	26.6%	9,413,640

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	42	42	0
Part Time Hours	107,100	107,100	0

KIDS HOPE ALLIANCE FUND SUBFUND 10901

BACKGROUND

Municipal Code Section 77.103

The Kids Hope Alliance (KHA) is responsible for comprehensively developing, overseeing, managing, and implementing the essential services plan for kids as defined in Chapter 77. KHA is also responsible for improving the lives of children and youth in the City by working to ensure the safety, health, employability, and self-value of the children and youth and a more secure future for the children and youth.

SERVICE LEVELS

During FY 23, KHA will be developing a new annual literacy tutoring program as part of the Early Learning essential service plan. KHA also plans to expand various existing programs including the Mayor's Youth at Work Partnership, the Diversion program, additional support related to trauma impact training, and additional seats for the summer camp and after school programs.

KHA will no longer operate the After School and Summer Lunch food programs, which were previously operated with grant funds and a city match.

REVENUE

Miscellaneous Revenue

This category contains the FY23 anticipated interest income.

Transfers from Other Funds

This amount represents the transfer from the General Fund – General Services District (SF 00111) required to balance the fund.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase in this category is mainly due to pay increases effective October 1st, 2021 and October 1st, 2022 related to collective bargaining.

Operating Expenses

This category is made of various small and several large expenditures, including \$380,718 in professional services, \$308,143 in computer system maintenance and security costs, \$297,508 in facility costs and utilities, and \$115,564 in legal costs. The change in this category is due to several factors, the largest of which include increases of \$71,817 in combined facility and utility costs and \$68,724 in ITD replacement costs to refresh various equipment during FY 23.

Debt Service

This category includes the required debt service payment for the Don Brewer Center.

Transfers to Other Funds

This category includes transfers of \$428,000 to the KHA Trust Fund (SF 10904) and \$50,000 to the Youth Travel Trust Fund (SF 10905). The change in this category is due to a \$228,000 increase in small provider contract costs for the KHA Trust Fund, as well as the restoration of \$50,000 in funding for the Youth Travel Trust Fund that was not budgeted for FY 22.

Other Uses

Due to various City Council member conflicts, program funding is placed in a contingency and then placed in the necessary budget line items through ordinance 2022-511-E. Essential Service Plan funding is below.

➤ Early Learning	\$6,137,626
➤ Grief Counseling and Burial Costs	\$42,732
➤ Juvenile Justice Prevention / Intervention	\$2,800,907
➤ Out of School Time	\$17,240,848
➤ Preteen and Teen	\$4,955,540
➤ Special Needs	\$6,748,107

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged from the prior year.

Page Left Blank Intentionally
For Easier Viewing of Data and
Tables For Those Using Non-Electronic
Versions of This Document

Kids Hope Alliance Trust Fund
Subfund - 10904

	Actuals FY 2020-2021	Adopted FY 2021-2022	Approved FY 2022-2023	Change From Prior Year	
				Percent	Dollar
REVENUE					
Transfers From Other Funds	200,000	200,000	428,000	114.0%	228,000
TOTAL REVENUE	200,000	200,000	428,000	114.0%	228,000
EXPENDITURES					
Operating Expenses	0	0	1		1
Grants, Aids & Contributions	288,624	200,000	427,999	114.0%	227,999
TOTAL EXPENDITURES	288,624	200,000	428,000	114.0%	228,000

AUTHORIZED POSITION CAP

	Adopted FY 2021-2022	Approved FY 2022-2023	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

KIDS HOPE ALLIANCE TRUST FUND SUBFUND 10904

BACKGROUND

Municipal Code Section 111.850-Part A

Code Section 111.850-Part A created a trust fund account to be known as the Kids Hope Alliance Trust Fund. The Chief Executive Officer ("CEO") of the Kids Hope Alliance ("Board") shall deposit into the fund all donations and contributions of money, including gifts and grants, received for use toward achieving the purposes, functions and goals set forth in the Essential Services Plan for Kids and Chapter 77, Ordinance Code. All such donations and contributions shall be accounted for separately within the fund by the CEO. All sums placed into the fund, which shall include all interest earned or accrued thereon, shall be appropriated by the Council prior to expenditure, and shall be utilized for operating, maintaining, and improving the Essential Services Plan for Kids provided in Chapter 77, Ordinance Code, and to provide funding for the Board's mini-grant program. This is an "all years" fund.

SERVICE LEVELS

Additional funding was provided in FY 23 for the final year of funding for existing small provider awards.

REVENUE

Transfer From Other Funds

This amount represents a transfer from the Kids Hope Alliance operating fund (SF 10901) to provide funding for the Stop the Violence Grant Program.

EXPENDITURES

Grants, Aids & Contributions

This category includes funding for the Stop the Violence community mini grants received from eligible organizations based on applications submitted to the Kid's Hope Alliance.

Youth Travel Trust - KHA
Subfund - 10905

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Miscellaneous Revenue	1,564	0	0		0
Transfers From Other Funds	50,000	0	50,000		50,000
Fund Balance Appropriation	0	50,000	0	(100.0%)	(50,000)
TOTAL REVENUE	51,564	50,000	50,000	0.0%	0
EXPENDITURES					
Grants, Aids & Contributions	3,722	50,000	50,000	0.0%	0
TOTAL EXPENDITURES	3,722	50,000	50,000	0.0%	0

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

YOUTH TRAVEL TRUST - KHA SUBFUND 10905

BACKGROUND

Municipal Code Section 111.850 Part B

This all-years fund was created to house donations and contributions of money, including gifts and grants, received for use toward youth travel.

SERVICE LEVELS

Service levels for this fund are unchanged for fiscal year 2022-2023.

REVENUE

Transfer From Other Funds

This amount is a transfer from the General Fund Operating (SF 00111) through the Kids Hope Alliance fund (SF 10901) and represents the annual appropriation for the Youth Travel Trust Fund. This transfer was eliminated from the budget and replaced with a fund balance appropriation for FY 22. The fund balance appropriation has been eliminated for FY 23.

EXPENDITURES

Grants, Aids & Contributions

This category includes funding for youth travel support for eligible organizations based on applications submitted to the Kid's Hope Alliance.

Better Jacksonville Trust Fund BJP
Subfund - 11001

	Actuals FY 2020-2021	Adopted FY 2021-2022	Approved FY 2022-2023	Change From Prior Year	
				Percent	Dollar
REVENUE					
Other Taxes	103,852,666	80,759,031	101,657,123	25.9%	20,898,092
Miscellaneous Revenue	714,408	0	0		0
TOTAL REVENUE	104,567,074	80,759,031	101,657,123	25.9%	20,898,092
EXPENDITURES					
Debt Service	70,630,851	80,759,031	101,657,123	25.9%	20,898,092
Transfers to Other Funds	6,139,897	0	0		0
TOTAL EXPENDITURES	76,770,748	80,759,031	101,657,123	25.9%	20,898,092

AUTHORIZED POSITION CAP

	Adopted FY 2021-2022	Approved FY 2022-2023	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

BETTER JACKSONVILLE TRUST FUND BJP SUBFUND 11001

BACKGROUND

Municipal Code Chapter 761

This subfund was established to house the financial details related to the Better Jacksonville Plan (BJP). The Better Jacksonville Plan was approved by voters in 2001 and is a \$2.25 billion comprehensive growth management program that provides road and infrastructure improvements, environmental preservation, targeted economic development and new and improved public facilities funded by a half-cent sales tax. The various projects and programs funded by The Better Jacksonville Plan are administered by the City of Jacksonville, the JEA, and the Jacksonville Transportation Authority in cooperation with the Florida Department of Transportation. This is an all years subfund and as such prior year budgetary adjustments are part of the new-year proposal.

REVENUE

Other Taxes

This represents a portion of the FY 23 anticipated revenue from the Local Option Sales Tax necessary to balance the fund.

EXPENDITURES

Debt Service

This is the anticipated debt service payments required for bond issuances related to BJP. The net increase is due to the restructuring of the 2012 and 2012A BJP bonds to pay off these bond issues four years early on 10/01/2026 instead of 10/01/2030.

Huguenot Park
Subfund - 11301

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Charges for Services	893,140	823,000	880,000	6.9%	57,000
Miscellaneous Revenue	12,938	4,500	11,219	149.3%	6,719
Transfers From Other Funds	31,479	120,206	191,096	59.0%	70,890
TOTAL REVENUE	937,557	947,706	1,082,315	14.2%	134,609
EXPENDITURES					
Personnel Expenses	529,795	543,620	618,919	13.9%	75,299
Operating Expenses	291,899	284,792	344,102	20.8%	59,310
Capital Outlay	0	2	2	0.0%	0
Other Uses	112,819	119,292	119,292	0.0%	0
TOTAL EXPENDITURES	934,513	947,706	1,082,315	14.2%	134,609

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	10	10	0
Part Time Hours	1,529	1,529	0

HUGUENOT PARK SUBFUND 11301

BACKGROUND

Municipal Code Section 111.126

The Huguenot Memorial Park Maintenance and Improvements and Lifeguard Services Trust Fund is funded by entrance fees, annual pass fees, camper rentals, miscellaneous sales and charges and concession commissions, as well as a subsidy from the General Fund – General Services District (SF 00111). The code states that expenditures from the trust fund shall be for park maintenance, capital improvements and lifeguard services and to offset operating expenses associated with the park.

SERVICE LEVELS

Service levels for this fund are unchanged for fiscal year 2022-2023.

REVENUE

Charges for Services

This category includes estimated revenue for entrance fees, camper rentals, and annual passes. The change in this category is due to expected increases in annual passes and camper rentals sold during FY 23, based on FY 22 trends reflecting post-COVID recovery operation levels.

Miscellaneous Revenue

This category includes estimated revenue for miscellaneous sales and charges and commissions.

Transfers from Other Funds

This amount represents the transfer from the General Fund – General Services District (Fund 00111) to balance the fund.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase in this category is mainly due to pay increases effective October 1st, 2021 and October 1st, 2022 related to collective bargaining.

Operating Expenses

This category includes various expenditures, the largest of which are \$86,671 in security/guard service, \$54,838 in fleet services charges, and \$39,269 in citywide building maintenance and utility costs. The change in this category is driven by several factors, the largest of which includes a \$21,476 contractual increase for security/guard services for FY 23.

Other Uses

This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged from the prior year.

Kathryn A Hanna Park Improvement
Subfund - 11302

	Actuals FY 2020-2021	Adopted FY 2021-2022	Approved FY 2022-2023	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	2,816,988	2,152,182	2,525,000	17.3%	372,818
Miscellaneous Revenue	102,091	82,919	110,830	33.7%	27,911
TOTAL REVENUE	2,919,079	2,235,101	2,635,830	17.9%	400,729
EXPENDITURES					
Personnel Expenses	960,820	918,415	997,099	8.6%	78,684
Operating Expenses	834,769	1,139,368	1,221,413	7.2%	82,045
Capital Outlay	0	2	2	0.0%	0
Transfers to Other Funds	200,000	0	240,000		240,000
Other Uses	143,091	177,316	177,316	0.0%	0
TOTAL EXPENDITURES	2,138,679	2,235,101	2,635,830	17.9%	400,729

AUTHORIZED POSITION CAP

	Adopted FY 2021-2022	Approved FY 2022-2023	Change
Full Time Positions	17	17	0
Part Time Hours	3,918	3,918	0

KATHRYN A. HANNA PARK IMPROVEMENT SUBFUND 11302

BACKGROUND

Municipal Code Section 111.125

The Kathryn A. Hanna Park Maintenance and Improvements and Lifeguard Services Trust Fund was established to receive all revenues and interest earned by the City from admission fees, rentals of facilities and other funds from activities and events occurring at Hanna Park. The generated revenues are used to offset the expenditures for personnel, operating and capital outlay.

SERVICE LEVELS

Additional funding of \$240,000 has been provided in FY 23 to fund a capital improvement project for a parking lot at the park.

REVENUE

Charges for Services

This category includes estimated revenue for camper rentals, entrance fees and annual passes. The change in this category is driven by expected increases in all areas during FY 23, based on FY 22 trends reflecting post-COVID recovery operation levels.

Miscellaneous Revenue

This category includes various estimated revenue sources, the largest of which is \$75,000 in rental of city facilities. The change in this category is driven by an expected increase in rentals of city facilities during FY 23, based on FY 22 trends reflecting post-COVID recovery operation levels.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase in this category is mainly due to pay increases effective October 1st, 2021 and October 1st, 2022 related to collective bargaining.

Operating Expenses

This category includes various expenditures, the largest of which include \$335,294 in utilities charges, \$326,327 in repairs and maintenance, \$137,898 in security/guard services, \$86,060 in fleet services charges, and \$57,254 in computer system maintenance and security charges. The change in this category is driven by numerous factors, the largest of which include increases of \$28,324 in utilities charges, \$25,681 in security/guard services, and \$20,000 in credit card fees.

Transfers To Other Funds

This amount represents a transfer out to the Authorized Capital Project (SF 32111) to fund the CIP project Hanna Park Parking Lot 11 for FY 23.

Other Uses

This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged from the prior year.

Florida Boater Improvement Program
Subfund - 11306

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Charges for Services	107,694	120,000	115,000	(4.2%)	(5,000)
Miscellaneous Revenue	466	387	463	19.6%	76
TOTAL REVENUE	108,161	120,387	115,463	(4.1%)	(4,924)
EXPENDITURES					
Operating Expenses	126,544	120,387	115,463	(4.1%)	(4,924)
TOTAL EXPENDITURES	126,544	120,387	115,463	(4.1%)	(4,924)

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

**FLORIDA BOATER IMPROVEMENT PROGRAM
SUBFUND 11306**

BACKGROUND

Municipal Code Section 110.413 and Florida Statute 328.72

The Florida Boater Improvement Trust Fund was established to provide boat-related activities (including recreational channel marking and public launching facilities); removal of floating structures deemed a hazard to public safety and health and manatee and marine mammal protection. This is an “all-years” subfund, which means once dollars are appropriated, the appropriation stays in place from year to year rather than lapsing.

SERVICE LEVELS

Service levels for this fund are unchanged for fiscal year 2022-2023.

REVENUE

Charges for Services

This amount represents the anticipated revenue for boat registration fees in FY 23.

Miscellaneous Revenue

This category represents anticipated interest income for FY 23.

EXPENDITURES

Operating Expenses

The budgeted funding will be utilized for repairs of city-owned boat ramps, docks, etc.

Park Maintenance and Improvements
 Subfund - 11307

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Charges for Services	163,000	0	223,402		223,402
Miscellaneous Revenue	16,438	0	0		0
Fund Balance Appropriation	0	0	0		0
TOTAL REVENUE	179,438	0	223,402		223,402
EXPENDITURES					
Operating Expenses	1,395	0	0		0
Capital Outlay	44,444	0	0		0
Transfers to Other Funds	0	0	223,402		223,402
TOTAL EXPENDITURES	45,839	0	223,402		223,402

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

**PARK MAINTENANCE AND IMPROVEMENTS
SUBFUND 11307**

BACKGROUND

Municipal Code Section 656.420

The City shall use recreation and open space fees collected pursuant to section 656.420 to improve, enhance, expand, or acquire recreation areas within the same Planning District in which the fees are paid.

The FY 23 budgeted amounts are being used to fund projects within the FY 23 Capital Improvement Plan.

REVENUE

Charges for Services

This amount represents available recreation and open space fee revenue that is being appropriated.

➤ Open Space Fee Revenue Planning District 2	\$58,500
➤ Open Space Fee Revenue Planning District 3	\$6,750
➤ Open Space Fee Revenue Planning District 4	\$78,402
➤ Open Space Fee Revenue Planning District 6	\$79,750

EXPENDITURES

Transfers to Other Funds

This is the available funding for the projects listed below, included in the FY 23 approved Capital Improvement Plan that is being transferred to the 2023 Authorized Capital Projects fund (SF 32124). Additional information on these project(s), including the total project cost and the impact on operating expenses, can be found in the Capital Projects section of this document as well as in the FY 2023-2027 Capital Improvement Plan – Approved PDF located on the City’s website.

➤ Pine Forest Elementary Park	\$6,750
➤ Mayport Road Park	\$58,500
➤ Cecil Field Master Plan - Phase II	\$78,402
➤ Jacksonville Zoo Improvements	\$79,750

Cecil Field Commerce Center
Subfund - 11308

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Charges for Services	54,404	131,000	111,000	(15.3%)	(20,000)
Miscellaneous Revenue	4,402	9,000	4,500	(50.0%)	(4,500)
Transfers From Other Funds	1,261,932	1,287,712	1,313,736	2.0%	26,024
TOTAL REVENUE	1,320,738	1,427,712	1,429,236	0.1%	1,524
EXPENDITURES					
Personnel Expenses	458,214	607,213	616,515	1.5%	9,302
Operating Expenses	682,748	640,866	633,088	(1.2%)	(7,778)
Capital Outlay	0	2	2	0.0%	0
Other Uses	150,241	179,631	179,631	0.0%	0
TOTAL EXPENDITURES	1,291,203	1,427,712	1,429,236	0.1%	1,524

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	6	6	0
Part Time Hours	24,000	24,000	0

**CECIL FIELD COMMERCE CENTER
SUBFUND 11308**

BACKGROUND

Municipal Code Section 111.185

The Cecil Field Commerce Center fund houses the revenue and operating expenses for the community center, aquatics complex, and the athletic complex located at Cecil Field. This fund is overseen by Parks, Recreation and Community Services.

SERVICE LEVELS

Service levels for this fund are unchanged for fiscal year 2022-2023.

REVENUE

Charges for Services

The category represents estimated revenue for organized event charges, summer camp programming and entrance fees. The change in this category is due to reductions in budgeted revenues from organized event and summer camp charges based on FY 22 trends.

Miscellaneous Revenue

The category represents miscellaneous sales and charges related to aquatic activities and overtime reimbursement charges.

Transfers From Other Funds

This amount represents the transfer from General Fund – General Services District (SF 00111) to balance the subfund.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits.

Operating Expenses

This category consists of various small items and several larger items, the largest of which includes \$545,475 in maintenance contracts for utilities, pools and fields at Cecil Field Commerce Center and Taye Brown Regional Park.

Other Uses

This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged from the prior year.

Cecil Commerce Center
Subfund - 11312

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Charges for Services	1,230	1,250	1,250	0.0%	0
Miscellaneous Revenue	3,827,884	2,932,144	2,768,547	(5.6%)	(163,597)
TOTAL REVENUE	3,829,114	2,933,394	2,769,797	(5.6%)	(163,597)
EXPENDITURES					
Operating Expenses	2,306,036	2,929,511	2,765,914	(5.6%)	(163,597)
Other Uses	54,735	3,883	3,883	0.0%	0
TOTAL EXPENDITURES	2,360,771	2,933,394	2,769,797	(5.6%)	(163,597)

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

CECIL COMMERCE CENTER SUBFUND 11312

BACKGROUND

Municipal Code Section 111.625

This all-years fund was established per ordinance 98-1052, to house all revenues received or earned by the City from the development and operation of the Cecil Commerce Center (excluding revenues related to an interlocal agreement with the Jacksonville Aviation Authority) are deposited into this trust fund. The funds are used for the improvements, repairs, or maintenance costs of City facilities at Cecil Commerce Center or other costs of undertaking City obligations or goals. The Office of Economic Development manages most of the activities within this fund and the Parks, Recreation and Community Services Department oversees a small portion of forestry activities in the activity.

SERVICE LEVELS

Service levels for this fund are unchanged for fiscal year 2022-2023.

REVENUE

Charges for Services

This category includes the FY23 estimated hunting, fishing, and archery fee revenue.

Miscellaneous Revenue

This category includes the estimated investment pool income, rental revenue from City facilities at Cecil Commerce Center and the appropriation of available revenue from the sale of real property.

EXPENDITURES

Operating Expenses

This category includes \$2.1 million in professional services for the building and property maintenance contract for the Cecil Commerce Center and forestry management services by the Florida Department of Agriculture. Additional expenses include a supervision allocation from the Office of Economic Development of \$141,244 and miscellaneous insurance costs associated with the facility of \$225,914. The net decrease in this category is primarily driven by the removal of \$212,501 for an infrastructure grant to Boeing that was funded in FY 22.

Other Uses

This category houses the charge for the City's indirect cost recovery study.

Beach Erosion - Local
Subfund - 11404

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Miscellaneous Revenue	1,570,283	0	1,644,864		1,644,864
Transfers From Other Funds	500,000	1,250,000	1,250,000	0.0%	0
TOTAL REVENUE	2,070,283	1,250,000	2,894,864	131.6%	1,644,864
EXPENDITURES					
Operating Expenses	138,511	270,000	6,141,221	2,174.5%	5,871,221
Other Uses	0	980,000	(3,246,357)	(431.3%)	(4,226,357)
TOTAL EXPENDITURES	138,511	1,250,000	2,894,864	131.6%	1,644,864

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

BEACH EROSION – LOCAL SUBFUND 11404

BACKGROUND

The Beach Erosion - Local Subfund is primarily governed by the Local Cooperation Agreement (established in 1978) between the Federal Government (Army Corps of Engineers) and the City of Jacksonville. The agreement provides for periodic renourishment of the County's beaches and to maintain the design profile for a total of 50 years (through the year 2028). The State is not a party to the aforementioned agreement, but has participated in previous years in each phase of beach renourishment by contributing a percentage of the "local share". State funding is not guaranteed and is subject to State legislative approval. Total project costs are shared between federal and non-federal (County and State) funding at the level of 61.6% and 38.4%, respectively. The State of Florida and City of Jacksonville share of the non-federal funding is approximately 47.21% and 52.79%, respectively.

REVENUE

Miscellaneous Revenue

Available prior year revenue is being appropriated to help fund the anticipated FY 23 beach renourishment costs.

Transfers From Other Funds

This amount represents a transfer from the General Fund – GSD (SF 00111) as part of the local share obligations.

EXPENDITURES

Operating Expenses

Funding is being placed in a trust fund authorized expenditures account for anticipated FY 23 beach renourishment costs.

Other Uses

This amount represents the de-appropriation of prior year cash carryover budget that is being moved to operating expenses to fund beach renourishment costs.

Animal Care and Protective Services Programs
Subfund - 11501

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Charges for Services	929,440	716,150	801,720	11.9%	85,570
Fines and Forfeits	25,500	36,000	25,000	(30.6%)	(11,000)
Miscellaneous Revenue	3,989	0	0		0
Transfers From Other Funds	0	0	221,378		221,378
TOTAL REVENUE	958,929	752,150	1,048,098	39.3%	295,948
EXPENDITURES					
Personnel Expenses	103,022	102,173	102,198	0.0%	25
Operating Expenses	572,707	649,977	945,900	45.5%	295,923
Other Uses	0	0	0		0
TOTAL EXPENDITURES	675,729	752,150	1,048,098	39.3%	295,948

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	1	1	0
Part Time Hours	5,850	5,850	0

ANIMAL CARE AND PROTECTIVE SERVICES PROGRAMS SUBFUND 11501

BACKGROUND

Municipal Code Section 111.450

Ordinance 2010-527-E grants the Animal Care and Protective Services Division (ACPS) authority to oversee the Spay and Neuter Rebate Trust. Revenues are derived from a portion of licensing fees and revenues generated by the adoption of animals for the purpose of promoting and performing sterilization procedures. This is an all-years fund, which means once dollars are appropriated, the appropriation stays in place from year to year rather than lapsing.

SERVICE LEVELS

Additional funding of \$295,000 was provided to Jacksonville Humane Society for increased volume of services including the intake, transport, and care of stray animals.

REVENUE

Charges for Services

This category includes the revenue in animal licenses and permits and animal adoption fees. The change in this category is driven by an anticipated increase in sales volume for animal licenses and permits.

Fines and Forfeits

This amount represents spay and neuter forfeited deposits in FY 23.

Transfer From Other Funds

This amount represents the subsidy from the General Fund Operating fund (SF 00111) to balance the fund.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation.

Operating Expenses

This category includes several expenditures, the largest of which is \$941,402 in contractual services. This includes \$400,000 for the Jacksonville Humane Society; \$334,402 for the Purina Shelter Champion Program; and \$207,000 for other small contractual services.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged from the prior year.

Driver Education Safety Trust
Subfund - 11507

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Fines and Forfeits	401,196	260,000	324,000	24.6%	64,000
Miscellaneous Revenue	11,599	5,308	11,528	117.2%	6,220
TOTAL REVENUE	412,795	265,308	335,528	26.5%	70,220
EXPENDITURES					
Grants, Aids & Contributions	174,628	265,308	335,528	26.5%	70,220
TOTAL EXPENDITURES	174,628	265,308	335,528	26.5%	70,220

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

**DRIVER EDUCATION SAFETY TRUST
SUBFUND 11507**

BACKGROUND

Municipal Code Section 111.390:

The Driver Education Safety Trust was authorized by Ordinance 2002-1165-E. Pursuant F.S. 318.1215, funding is provided via an additional \$3 levy on each civil traffic penalty. Funding is used for driver education safety programs in public and non-public schools. Florida Statute requires a minimum of 30 percent of a student's time in the program be behind-the-wheel training. Expenditures budgeted are managed by the Duval County School System. This is an all years' subfund.

REVENUE

Fines and Forfeits

This category houses the anticipated fines to be received for traffic court criminal and civil service charges in FY 23.

Miscellaneous Revenue

This category represents anticipated interest income for FY 23. The amount is based on the fund's average cash balance and the anticipated interest rate.

EXPENDITURES

Grants, Aids & Contributions

This is a pass-through of 100% of the revenue to the Duval County School System.

General Governmental Activities
Subfund - 11509

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Permits, Fees and Special Assessments	16,825	0	27,670		27,670
Miscellaneous Revenue	(7,001)	0	0		0
Fund Balance Appropriation	0	0	0		0
TOTAL REVENUE	9,824	0	27,670		27,670
EXPENDITURES					
Transfers to Other Funds	0	0	27,670		27,670
TOTAL EXPENDITURES	0	0	27,670		27,670

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

GENERAL GOVERNMENT ACTIVITIES SUBFUND 11509

BACKGROUND

Municipal Code Section 111.930

The FY 23 budgeted amounts are from the Neighborhood Speed Limit Reduction Trust fund and are being used to fund project(s) within the FY 23 Capital Improvement Plan.

The Neighborhood Speed Limit Reduction Trust receives donations and contributions of money, including gifts and grants received by the City for use in furthering the goals of this fund and may be appropriated from time to time by Council, for the general purpose of offsetting the neighborhood's pro rata share of costs associated with the installation of speed limit signs.

REVENUE

Permits, Fees and Special Assessments

This amount represents available revenue that is being appropriated to fund various project(s).

EXPENDITURES

Transfers to Other Funds

This is the available funding for the project(s) listed below, included in the FY 23 approved Capital Improvement Plan that is being transferred to the 2023 Authorized Capital Projects fund (SF 32124). Additional information on these project(s), including the total project cost and the impact on operating expenses, can be found in the Capital Projects section of this document as well as in the FY 2023-2027 Capital Improvement Plan – Approved PDF located on the City's website.

- Traffic Calming \$27,670

Jacksonville Veterans Memorial Trust
 Subfund - 11518

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Miscellaneous Revenue	1,505	0	0		0
Transfers From Other Funds	55,697	57,368	59,089	3.0%	1,721
TOTAL REVENUE	57,202	57,368	59,089	3.0%	1,721
EXPENDITURES					
Operating Expenses	88,963	37,000	37,998	2.7%	998
Other Uses	0	20,368	21,091	3.5%	723
TOTAL EXPENDITURES	88,963	57,368	59,089	3.0%	1,721

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

JACKSONVILLE VETERANS MEMORIAL TRUST SUBFUND 11518

BACKGROUND

Municipal Code Section 111.245 and 122.102(d)

Ordinance 2019-095-E approved an agreement between the City and VyStar Credit Union for Naming Rights of the Jacksonville Veterans Memorial Arena, as part of that agreement 10% of the annual naming rights revenue received by the City must be placed in this fund to be used to support veterans' programs and initiatives. A newly created Veterans Council of Duval County was established to evaluate eligible programs and initiatives and make recommendations for funding. By April 1 of each year, the Veterans Council of Duval County is required to provide to the City a list of veterans programs and dollar amounts to be included in the annual budget.

REVENUE

Transfer From Other Funds

This amount represents a transfer from the City Venues – City fund (SF 47101) required by the VyStar naming rights agreement. The amount is the required 10% of the annual naming rights revenue per the agreement with VyStar.

EXPENDITURES

Operating Expenses

This category contains the funding being provided to the [Veterans Council of Duval County](#) for mini grants.

Other Uses

The remaining balance is being placed into a contingency for future appropriation by Council.

General Trust and Agency Carryforward Council Appropriated
Subfund - 11526

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Permits, Fees and Special Assessments	2,730	0	0		0
State Shared Revenue	0	0	345,124		345,124
Fines and Forfeits	107,044	0	0		0
Miscellaneous Revenue	6,017	0	0		0
Transfers From Other Funds	350,000	100,000	499,000	399.0%	399,000
Fund Balance Appropriation	0	0	0		0
TOTAL REVENUE	465,791	100,000	844,124	744.1%	744,124
EXPENDITURES					
Personnel Expenses	34,931	0	0		0
Operating Expenses	3,517	0	0		0
Grants, Aids & Contributions	61,696	100,000	499,000	399.0%	399,000
Transfers to Other Funds	485,663	0	345,124		345,124
Other Uses	21,000	0	0		0
TOTAL EXPENDITURES	606,807	100,000	844,124	744.1%	744,124

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

GENERAL TRUST AND AGENCY CARRYFORWARD COUNCIL APPROPRIATED SUBFUND 11526

BACKGROUND

This general trust and agency fund contains various unique revenue sources with specific usage restrictions. The annual budget process includes two of those revenue sources.

Neighborhood Enhancement Trust – Pari-mutuel

Municipal Code Section 111.925

Florida State Statutes 849.086(13)(h)

Available funding must be used for capital improvements including but not limited to park improvement, road or landscaping improvements within a five-mile area from which a pari-mutuel establishment is located.

Moncrief Area Business Improvement Program Grants

The City Council has added funding in multiple fiscal years for Moncrief Area Business Improvement Program grants. The Moncrief Area Business Improvement Program is designed to help struggling businesses improve the visual and structural appearance of their properties, including landscaping, signage, façade improvements, and parking lot improvements.

REVENUE

State Shared Revenue

This amount represents available card room pari-mutuel wagering revenue that is being appropriated to fund various project(s).

Transfer From Other Funds

The General Fund – GSD (SF 00111) is providing additional funding for the Moncrief Area Business Improvement Program Grants.

EXPENDITURES

Grants, Aids & Contributions

This category houses funding for the Moncrief Area Business Improvement Program grants. Historical funding is detailed below.

➤ Ordinance 2021-282-E	\$150,000
➤ Fiscal year 2021-2022 budget	\$100,000
➤ Fiscal year 2022-2023 budget	\$499,000

Transfers to Other Funds

This is the available funding for the project(s) listed below, included in the FY 23 approved Capital Improvement Plan that is being transferred to the 2023 Authorized Capital Projects fund (SF 32124). Additional information on these project(s), including the total project cost and the impact on operating expenses, can be found in the Capital Projects section of this document as well as in the FY 2023-2027 Capital Improvement Plan – Approved PDF located on the City’s website.

➤ Ivey Road Park - Design and Develop per the Master Plan	\$345,124
---	-----------

General Trust and Agency
Subfund - 11528

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Miscellaneous Revenue	236,000	200,000	200,000	0.0%	0
Transfers From Other Funds	0	0	200,000		200,000
Fund Balance Appropriation	100,000	0	0		0
TOTAL REVENUE	336,000	200,000	400,000	100.0%	200,000
EXPENDITURES					
Operating Expenses	183,703	200,000	400,000	100.0%	200,000
TOTAL EXPENDITURES	183,703	200,000	400,000	100.0%	200,000

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

GENERAL TRUST AND AGENCY SUBFUND 11528

BACKGROUND

This general trust and agency fund contains various unique revenue sources with specific usage restrictions. The annual budget process includes two of those revenue sources.

City Wellness and Fitness

Municipal Code Section 111.471

This revenue source was established by Ordinance 2016-008-E and pursuant to the municipal code, this funding can be used for fitness activities, wellness programs, equipment, biometric testing services, rewards programs and all other products and services deemed necessary, including the services of an independent contractor to manage the programs.

Mental Health Offender Program

Ordinance 2021-822-E

This program was created with the passage of ordinance 2021-822-E to provide funding to alleviate the traditional criminal justice system from incarcerating misdemeanor offenders who exhibit mental illness by providing services directly related to behavioral health.

SERVICE LEVELS

Funding has been provided in fiscal year 2022-2023 for the Mental Health Offender program to increase service level.

REVENUE

Miscellaneous Revenue

This amount represents a contribution from Florida Blue for the city wellness and fitness program pursuant to the City's health insurance contract.

Transfer From Other Funds

The General Fund – GSD (FD 00111) has provided funding for the mental health offender program.

EXPENDITURES

Operating Expenses

This category includes funding for both programs through professional and contractual services with various organization(s). The city wellness and fitness program funding is for the operation of the City's GO365 wellness and fitness.

Art In Public Places Trust
Subfund - 11532

	Actuals FY 2020-2021	Adopted FY 2021-2022	Approved FY 2022-2023	Change From Prior Year	
				Percent	Dollar
REVENUE					
Transfers From Other Funds	270,038	331,034	964,161	191.3%	633,127
TOTAL REVENUE	270,038	331,034	964,161	191.3%	633,127
EXPENDITURES					
Operating Expenses	1,400	76,100	88,412	16.2%	12,312
Capital Outlay	136,931	254,934	875,749	243.5%	620,815
TOTAL EXPENDITURES	138,331	331,034	964,161	191.3%	633,127

AUTHORIZED POSITION CAP

	Adopted FY 2021-2022	Approved FY 2022-2023	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

ART IN PUBLIC PLACES TRUST SUBFUND 11532

BACKGROUND

Municipal Code Section 111.160 and 126 Part 9

Ordinance code 126.9 established the guidelines, definitions and funding requirements for this trust fund. A percentage of the budgeted cost for vertical construction is appropriated to the Art in Public Places Trust Fund.

- 80% for public art
- 10% for public art maintenance
- 10% for administration and community education

Beginning in FY 19 the funding requirement will no longer be part of the capital project cost but instead will be a transfer from the General Fund – GSD. The change is being made for bond / debt reasons as well as to accurately reflect the capital project cost. Section 126.904 uses the capital project cost(s) as a basis for the funding calculation, however, the funding provided to the Art in Public Places Trust fund are not required to be spent on those specific capital projects.

The FY 23 budget includes a onetime transfer of funding from the General Fund – GSD (SF 00111) of \$639,115 for public art to be split between each Council district. This transfer was added by City Council as part of the budget hearings.

REVENUE

Transfers from Other Funds

This amount represents a \$934,907 transfer from the General Fund – GSD (SF 00111) and a \$29,254 transfer from the Art In Public Places permanent fund (SF 05102). The transfer from the General Fund – GSD includes the annual contribution for CIP vertical construction as required by code of \$295,792 and the onetime contribution of \$639,115 discussed above.

EXPENDITURES

Operating Expenses

This represents the non-capital funding provided including \$29,579 in professional services and \$58,833 in miscellaneous services and charges.

Capital Outlay

This amount represents capital funding set aside to purchase public art. The increase is being driven by the onetime contribution discussed above.

Building Inspection
Subfund - 15104

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Permits, Fees and Special Assessments	17,355,121	14,404,147	18,557,365	28.8%	4,153,218
Charges for Services	2,309,360	2,080,978	2,072,258	(0.4%)	(8,720)
Fines and Forfeits	419,924	354,870	388,620	9.5%	33,750
Miscellaneous Revenue	223,545	154,988	216,934	40.0%	61,946
Fund Balance Appropriation	0	1,435,016	0	(100.0%)	(1,435,016)
TOTAL REVENUE	20,307,950	18,429,999	21,235,177	15.2%	2,805,178
EXPENDITURES					
Personnel Expenses	13,668,891	14,507,608	15,604,310	7.6%	1,096,702
Operating Expenses	5,548,919	2,885,458	3,582,644	24.2%	697,186
Capital Outlay	0	7,202	12,002	66.6%	4,800
Transfers to Other Funds	0	0	750,000		750,000
Other Uses	961,882	1,029,731	1,286,221	24.9%	256,490
TOTAL EXPENDITURES	20,179,692	18,429,999	21,235,177	15.2%	2,805,178

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	168	174	6
Part Time Hours	6,500	6,500	0

BUILDING INSPECTION SUBFUND 15104

BACKGROUND

Municipal Code Section 320.409

Florida State Statute 166.222

The Building Inspection fund houses the finances of the Building and Inspection Division within Planning and Development, the activity within Fire and Rescue which deals with new construction fire plans review and the portion of the Developmental Services Division within Planning and Development that supports new construction. The activities within this fund primarily ensure the safety of buildings and related landscapes and are responsible for ensuring that existing and future developments and construction comply with the Florida Building Code and local ordinances. The activities include performing inspections and enforcing fire, building, electrical, plumbing, mechanical, and other related city codes. The activities also include performing reviews of various permit applications and plans examination.

SERVICE LEVELS

Due to increased workload within the fund, six positions were added as part of the budget process.

REVENUE

Permits, Fees and Special Assessments

This category houses various fees including building permit fees, site development review fees, plans review sheet resubmittal fees, and inspection fees collected by this fund. The overall increase in this category is primarily driven by a \$3.3 million increase in building inspection fees.

Charges for Services

This category houses the various non-inspection fees collected by this fund, including those for fire plans review, zoning and rezoning, re-inspection, site development review, and plat fees.

Fines and Forfeits

This category includes fines issued for various reinstatement fees and code violations.

Miscellaneous Revenue

This category includes revenues from the sales of printed materials such as books, maps, and regulations as well as anticipated interest earnings.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits. The net increase in this category is mainly due to pay increases effective October 1st, 2021 and October 1st, 2022 related to collective bargaining, and costs associated with the additional positions as detailed in the Authorized Position Cap section.

Operating Expenses

This category is made of various small items and several large expenditures, including \$1.0 million in IT allocations, \$743,608 in fleet vehicle costs, \$593,497 in facility costs, \$400,960 in legal charges from the Office of General Counsel, and \$182,233 in tax collector charges. The net increase is driven by a \$253,389 increase in legal charges from the Office of General Counsel, \$144,000 in additional fleet vehicles for the added positions, and \$86,500 in additional training and travel funds related to the triennial update to the Florida Building Code.

Capital Outlay

The capital outlay amount of \$12,000 is to cover costs for an initial, partial roll-out of handheld tablets for field inspection work.

Transfers to Other Funds

This transfer is for certain capital projects contained in the CIP for the Ed Ball building.

Other Uses

This category includes a charge for the City's indirect cost recovery study and the amount necessary to balance the fund.

AUTHORIZED POSITION CAP

The authorized position cap within the Planning and Development department was increased by six positions during the budget process to assist with increased workload.

Page Left Blank Intentionally
For Easier Viewing of Data and
Tables For Those Using Non-Electronic
Versions of This Document

Veterinary Services
Subfund - 15106

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Charges for Services	208,870	178,290	191,000	7.1%	12,710
Miscellaneous Revenue	7,212	0	0		0
TOTAL REVENUE	216,081	178,290	191,000	7.1%	12,710
EXPENDITURES					
Operating Expenses	130,622	178,290	191,000	7.1%	12,710
TOTAL EXPENDITURES	130,622	178,290	191,000	7.1%	12,710

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

VETERINARY SERVICES SUBFUND 15106

BACKGROUND

Municipal Code Section 111.455

Ordinance 2010-527-E grants the Animal Care and Protective Services Division authority to oversee the Veterinary Services Trust Fund. Revenues are derived from a portion of animal licenses and permits to support impounded and distressed animals. This is an all years subfund, which means once dollars are appropriated, the appropriation stays in place from year to year rather than lapsing.

SERVICE LEVELS

Service levels for this fund are unchanged for fiscal year 2022-2023.

REVENUE

Charges for Services

This category includes revenue from animal licenses and permits, and animal control medical fees. The change in this category is due to an anticipated increase in sales volume for animal licenses and permits.

EXPENDITURES

Operating Expenses

This category includes \$189,798 in chemicals and drugs for the treatment of animals, and \$1,200 in contractual services

Library Conference Facility Trust
Subfund - 15107

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Charges for Services	0	1	1	0.0%	0
Miscellaneous Revenue	105,824	247,142	86,388	(65.0%)	(160,754)
Transfers From Other Funds	0	0	178,721		178,721
TOTAL REVENUE	105,824	247,143	265,110	7.3%	17,967
EXPENDITURES					
Personnel Expenses	200,725	184,038	209,637	13.9%	25,599
Operating Expenses	37,811	63,105	55,473	(12.1%)	(7,632)
TOTAL EXPENDITURES	238,536	247,143	265,110	7.3%	17,967

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	3	3	0
Part Time Hours	3,328	3,328	0

LIBRARY CONFERENCE FACILITY TRUST SUBFUND 15107

BACKGROUND

Municipal Code Section 111.830

The Library Conference Facility Trust was established per Ordinance 2006-237-E. The Main Library charges a fee for the use of the conference facilities to cover the cost associated with operating and leasing conference facilities for business, recreational and social purposes. This is an “all-years” subfund, which means that once funds are appropriated, the appropriation stays in place from year to year rather than lapsing. During the budget process, the amounts budgeted may include de-appropriating unused balances in both expense and revenue from the prior fiscal year. The clean-up of an all-years fund, as part of the annual budget, may cause negative totals. The upcoming fiscal year budget needs are netted against the “all year’s” balances to determine the proposed change to the “all year’s” appropriation.

SERVICE LEVELS

Service levels, for this fund, are unchanged for fiscal year 2022-2023.

REVENUE

Miscellaneous Revenue

This category includes the anticipated facility rental revenue for the conference facility. The decrease in this category is due to the decrease of \$151,072 in the rental revenue for library conference facilities in FY23.

Transfer From Other Funds

This amount represents a contribution from the General Fund/General Services District (00111) to balance the budget.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits. The net increase is mainly due to the budget of \$16,367 for part-time hours that weren’t budgeted in FY 22, and the increase of \$5,134 in group hospitalization insurance.

Operating Expenses

This category is made of various small items, the largest of which are \$18,927 for security & guard services contract costs, \$16,588 for custodial services contract costs, \$7,000 for repairs and maintenance costs, \$6,318 for hardware-software maintenance and licenses costs. The net decrease is due to the decreases of \$6,460 in advertising and promotion costs, \$3,868 in miscellaneous services and charges costs, and \$3,000 in repairs and maintenance costs. These were somewhat offset with increases of \$3,155 in security guard services costs, and \$2,166 in custodial services contract costs.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged from the prior year.

Court Cost Courthouse Trust
Subfund - 15202

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Charges for Services	3,610,182	3,003,331	2,870,070	(4.4%)	(133,261)
Miscellaneous Revenue	(829)	0	0		0
Transfers From Other Funds	666,954	0	0		0
TOTAL REVENUE	4,276,307	3,003,331	2,870,070	(4.4%)	(133,261)
EXPENDITURES					
Operating Expenses	556,772	1,037,488	905,600	(12.7%)	(131,888)
Debt Service	1,951,401	1,965,843	1,964,470	(0.1%)	(1,373)
TOTAL EXPENDITURES	2,508,172	3,003,331	2,870,070	(4.4%)	(133,261)

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

**COURT COST COURTHOUSE TRUST
SUBFUND 15202**

BACKGROUND

Municipal Code Section 111.380 and 634.102

As a result of Ordinance 2010-561, the State Court facilities surcharge was increased from \$15 to \$30. This surcharge is levied on non-criminal traffic violations and the criminal violations listed in Florida Statutes Section 318.17 to be used exclusively to fund maintenance and capital improvements associated with court facilities.

Municipal Code Section 634.102 states, no less than 25% of the \$30 fee shall be spent on maintenance. This is an "all-years" subfund, which means that once funds are appropriated, the appropriation stays in place from year to year rather than lapsing.

REVENUE

Charges for Services

This category includes the FY 23 anticipated court facilities surcharge revenue.

EXPENDITURES

Operating Expenses

This amount represents the building maintenance expense, of a minimum of 25% of budgeted revenues, as detailed above. The costs to maintain the courthouse complex reside in the public buildings internal service fund and are allocated to this subfund via an internal service charge. Any excess revenue over debt service costs is loaded into the Courthouse maintenance cost internal service charge.

Debt Service

This is the required FY 23 debt service costs associated with the Courthouse bond issue.

Recording Fees Technology
Subfund - 15203

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Charges for Services	2,343,268	2,315,290	2,459,963	6.2%	144,673
Miscellaneous Revenue	8,507	2,470	11,984	385.2%	9,514
Fund Balance Appropriation	0	65,720	222,341	238.3%	156,621
TOTAL REVENUE	2,351,775	2,383,480	2,694,288	13.0%	310,808
EXPENDITURES					
Operating Expenses	1,589,273	2,006,620	2,250,928	12.2%	244,308
Capital Outlay	183,954	376,860	443,360	17.6%	66,500
Other Uses	0	0	0		0
TOTAL EXPENDITURES	1,773,227	2,383,480	2,694,288	13.0%	310,808

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

RECORDING FEES TECHNOLOGY SUBFUND 15203

BACKGROUND

Municipal Code Section 111.388

Florida State Statute 28.24 and 29.008

Pursuant to Florida Statute 28.24(12)(e)(1), this fund receives \$2 for each page recorded by the Clerk of the Court into the Official Record. These funds are to be used on the technology costs for the State Courts, Office of the State's Attorney, and Public Defender's as outlined in Florida Statute 29.008(1)(f)(2). Funds are disbursed once the three parties mutually agree with the distribution of the funds.

SERVICE LEVELS

Service levels, for this fund, are unchanged for fiscal year 2022-2023.

REVENUE

Charges for Services

This category represents the estimated FY 23 technology recording fee tied to the recording of deeds and mortgages.

Miscellaneous Revenue

This category represents anticipated interest income for FY 23. The amount is based on the fund's average cash balance and the anticipated interest rate.

Fund Balance Appropriation

This category represents a fund balance appropriation to help fund the capital outlay below.

EXPENDITURES

Operating Expenses

The table below details the operating budget for each of the three parties.

	1,197,175	599,159	454,594	2,250,928
Expenditure	Courts	Public Defender's	Office of the State's Attorney	Total
IT Internal Service	143,675	21,718	261,787	427,180
Other Operating Items	7,500	8,450	4,654	20,604
Professional Services	849,000	105,000	131,363	1,085,363
Repairs and Maintenance	87,000	400,975	0	487,975
Software / Hardware Items Under \$1,000	100,000	25,000	10,000	135,000
Software / Hardware Licenses and Maint.	10,000	38,016	46,790	94,806

Capital Outlay

This category includes funding of \$2,500 for the Public Defender's, \$310,000 for the Office of the State's Attorney and \$130,860 within the Courts.

Duval County Teen Court Programs Trust
 Subfund - 15204

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Charges for Services	367,337	336,075	304,130	(9.5%)	(31,945)
Miscellaneous Revenue	2,806	1,799	1,552	(13.7%)	(247)
Transfers From Other Funds	55,000	55,000	104,710	90.4%	49,710
Fund Balance Appropriation	0	21,989	74,464	238.6%	52,475
TOTAL REVENUE	425,144	414,863	484,856	16.9%	69,993
EXPENDITURES					
Personnel Expenses	332,545	334,013	354,813	6.2%	20,800
Operating Expenses	71,352	80,850	130,043	60.8%	49,193
TOTAL EXPENDITURES	403,898	414,863	484,856	16.9%	69,993

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	5	5	0
Part Time Hours	2,290	2,290	0

DUVAL COUNTY TEEN COURT PROGRAMS TRUST SUBFUND 15204

BACKGROUND

Municipal Code Section 111.375

Florida State Statute 938.19

The Teen Court Programs Trust provides Duval County youth with an alternative to a conviction record by diverting them into programs where they are subject to peer group involvement as part of the rehabilitation process, and/or exposure to community service work, positive role models, law students and the judicial system. In addition, the Teen Court Truancy Program has been developed to reduce truancy. These programs are funded by a \$3 fee charged pursuant to Florida Statute 938.19 to fund Teen Court Programs. As a result of Ordinance 2006-1066-E, the Teen Court Trust Program and the Teen Court Truancy Program are administered by the Courts.

SERVICE LEVELS

Additional funding of \$49,710 was provided by the General Fund – GSD (SF 00111) to increase the number of youth and their families assisted by certified family coaches.

REVENUE

Charges for Services

This category includes the estimated FY 23 revenues received from the \$3 fee charged pursuant to Florida Statute 938.19.

Miscellaneous Revenue

This category represents anticipated interest income for FY 23. The amount is based on the fund's average cash balance and the anticipated interest rate.

Transfers From Other Funds

This is a transfer from the General Fund – General Services District (SF 00111) to fund the Neighborhood Accountability Board (\$55,000) as well as the increased service levels mentioned above.

Fund Balance Appropriation

Available fund balance is being appropriated to balance the fund.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase in this category is mainly due to pay increases effective October 1st, 2021 and October 1st, 2022 related to collective bargaining.

Operating Expenses

This category includes various small expenditures, the largest of which are \$98,750 in professional services and \$15,886 in IT computer system maintenance and security costs. The net increase is due the increased service level funding mentioned above.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

Court Costs \$65 Fee FS: 939 185
 Subfund - 15213

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Charges for Services	776,005	976,040	713,888	(26.9%)	(262,152)
Miscellaneous Revenue	5,761	41,488	39,000	(6.0%)	(2,488)
Transfers From Other Funds	0	0	726,343		726,343
Fund Balance Appropriation	0	98,309	0	(100.0%)	(98,309)
TOTAL REVENUE	781,766	1,115,837	1,479,231	32.6%	363,394
EXPENDITURES					
Personnel Expenses	494,479	501,799	529,342	5.5%	27,543
Operating Expenses	427,405	530,883	800,734	50.8%	269,851
Capital Outlay	22,389	83,155	83,155	0.0%	0
Grants, Aids & Contributions	0	0	66,000		66,000
TOTAL EXPENDITURES	944,273	1,115,837	1,479,231	32.6%	363,394

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	9	9	0
Part Time Hours	0	0	0

COURT COSTS \$65 FEE FS: 939 185
SUBFUND 15213

BACKGROUND

Municipal Code Section 111.385

Florida State Statute 939.185

Florida Statute Section 939.185 authorize a \$65 fee on felony, misdemeanor, or criminal traffic offenses. This revenue is split into four separate activities which receive 25% of the total revenue: Legal Aid, Duval County Law Library, Juvenile Drug Court, and Judicial Support. Pursuant to Florida Statute, any remaining funding at year end will be transferred into the Judicial Support activity.

SERVICE LEVELS

Additional funding of \$405,700 was provided by the General Fund – GSD (SF 00111) including \$202,000 for shelving and repairs for the Duval County Law Library, \$137,770 for community-based recovery support services in the Juvenile Drug Court, and \$66,000 for Jacksonville Area Legal Aid (JALA).

REVENUE

Charges for Services

This category represents estimated FY 23 revenue to be received related to Florida Statute 939.185. The funding will be shared equally among the four activities.

Miscellaneous Revenue

This category represents additional revenue received by the Duval County Law Library for copier services for the public, Continuing Learning Education seminars for lawyers.

Transfers From Other Funds

The State established funding source is unable to fund current service levels within the fund, therefore the General Fund – GSD (SF 00111) is providing a contribution to not only maintain current service levels but to enhance services, as discussed in the service levels section above.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase in this category is mainly due to pay increases effective October 1st, 2021 and October 1st, 2022 related to collective bargaining.

Operating Expenses

This category includes various small items and several large expenditures including \$178,472 in pass-through funding for the Jacksonville Area Legal Aid (JALA), \$197,000 for repairs and maintenance and \$230,635 in professional and contractual services. The net increase is due the increased service level funding mentioned above.

Capital Outlay

This is the funding provided to the Duval County Law Library for library materials.

Grants, Aids & Contributions

This is onetime funding provided by City Council to be paid directly to Jacksonville Area Legal Aid (JALA).

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

Hazardous Waste Program - SQG
Subfund - 15302

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Charges for Services	407,993	431,700	426,332	(1.2%)	(5,368)
Miscellaneous Revenue	6,258	3,536	4,039	14.2%	503
Fund Balance Appropriation	0	88,209	96,610	9.5%	8,401
TOTAL REVENUE	414,251	523,445	526,981	0.7%	3,536
EXPENDITURES					
Personnel Expenses	309,981	321,579	310,995	(3.3%)	(10,584)
Operating Expenses	91,410	116,684	130,804	12.1%	14,120
Other Uses	67,308	85,182	85,182	0.0%	0
TOTAL EXPENDITURES	468,700	523,445	526,981	0.7%	3,536

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	5	5	0
Part Time Hours	0	0	0

HAZARDOUS WASTE PROGRAM - SQG SUBFUND 15302

BACKGROUND

Florida State Statute 403.7225

Duval County is mandated by Florida Statute to perform hazardous waste assessments within the county. Employees perform hazardous waste verification inspections that include pollution prevention, outreach, and education and compliance assistance activities. They inspect types, amounts and sources of hazardous waste generated.

SERVICE LEVELS

Service levels for this fund are unchanged for fiscal year 2022-2023.

REVENUE

Charges for Services

This amount represents revenue from hazardous waste fees collections and miscellaneous fees.

Miscellaneous Revenue

This category includes the anticipated interest earnings for FY 23.

Fund Balance Appropriation

Fund balance is being appropriated to balance the fund.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net decrease is mainly driven by the decrease in pension costs related to employee turnover during FY 22, although this is somewhat offset by the pay increases effective October 1st, 2021 and October 1st, 2022 related to collective bargaining.

Operating Expenses

This category includes various small expenditures, the largest of which are \$41,875 in supervision allocation costs from the gas storage tank inspection fund, \$35,397 in computer system maintenance and security costs, and \$10,875 in employee training expenses. The change in this category is primarily due to an increase of \$14,636 in computer system maintenance and security costs.

Other Uses

This category includes the annual charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

Tree Protection and Related Expenditures
 Subfund - 15304

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Permits, Fees and Special Assessments	85,104	0	0		0
Charges for Services	525,671	0	0		0
Miscellaneous Revenue	3,760,672	397,915	520,768	30.9%	122,853
TOTAL REVENUE	4,371,447	397,915	520,768	30.9%	122,853
EXPENDITURES					
Personnel Expenses	76,927	77,711	84,384	8.6%	6,673
Operating Expenses	5,523,733	320,204	436,384	36.3%	116,180
TOTAL EXPENDITURES	5,600,660	397,915	520,768	30.9%	122,853

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	1	1	0
Part Time Hours	0	0	0

TREE PROTECTION AND RELATED EXPENDITURES SUBFUND 15304

BACKGROUND

Municipal Code Section 111.760

The City of Jacksonville's Tree Protection and Related Expenditures Trust Fund provides that protected trees are required to be conserved during the clearing of land for development purposes wherever and whenever reasonably possible. To the extent that protected trees are lost or destroyed, the developer mitigates their loss or destruction by planting replacement trees or by paying a monetary contribution to this fund. All monetary contributions are to be used exclusively for the planting trees, incidental landscaping and maintaining trees along the public rights-of-way and on public lands within Duval County.

Municipal code section 111.760 allows an appropriation of these funds for tree maintenance in any fiscal year cannot exceed twenty-five percent of the budgeted amount for tree maintenance within the Public Works Department.

SERVICE LEVELS

Service levels for this fund are unchanged for fiscal year 2022-2023.

REVENUES

Miscellaneous Revenue

This amount represents the appropriation of available revenue to offset the annually budgeted expenditures.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase in this category is mainly due to pay increases effective October 1st, 2021 and October 1st, 2022 related to collective bargaining.

Operating Expenses

This category includes several small expenditures, as well as \$435,924 in funding for tree maintenance which represents the 25% allowable funding as detailed above.

AUTHORIZED POSITION CAP

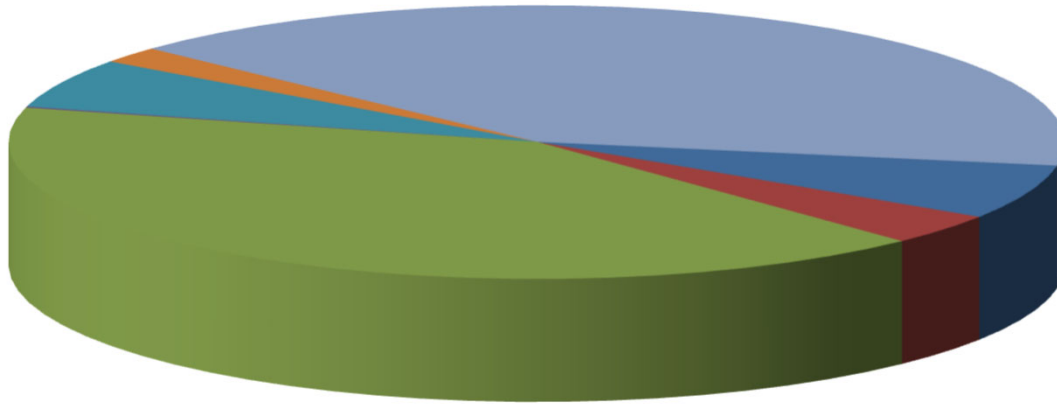
The authorized position cap is unchanged from the prior year.

Page Left Blank Intentionally
For Easier Viewing of Data and
Tables For Those Using Non-Electronic
Versions of This Document

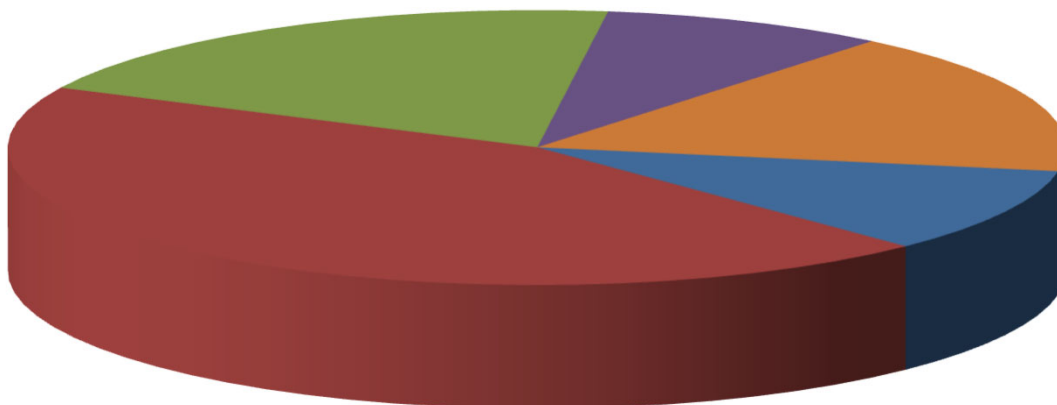
ENTERPRISE FUNDS

ENTERPRISE FUNDS

REVENUE BY CATEGORY



EXPENDITURES BY CATEGORY



ENTERPRISE FUNDS

Summary of Subfunds

SF	Description	Personnel Expenses	Operating Expenses	Debt Service	Capital Outlay	Grants, Aids & Contrib.	Transfers to Other Funds	Other Uses	Approved Budget
41102	Public Parking	2,083,873	1,756,956		117,651			415,491	4,373,971
42101	Motor Vehicle Inspection	277,455	47,889		1			52,426	377,771
43101	Solid Waste Disposal	9,492,068	81,274,846	2,559,546	1		18,945,867	2,623,590	114,895,918
43102	Contamination Assessment		159,480					223,666	383,146
43103	Landfill Closure	310,493	1,905,137		2			958,850	3,174,482
43105	Solid Waste General Capital Projects				6,150,000				6,150,000
43301	Solid Waste Facilities Mitigation							251,354	251,354
43302	Solid Waste Class III Mitigation							334,531	334,531
43303	SW Facilities Mitigation Projects						235,293		235,293
44101	Stormwater Service	8,102,748	11,971,349	831,797	2		11,986,384	658,005	33,550,285
44102	Stormwater Services - Capital Projects				11,986,384				11,986,384
45102	Equestrian Center - NFES Horse		571,909						571,909
46101	Sports Complex CIP			3,105,985	3,337,110		2,370,525		8,813,620
47101	City Venues - City		9,777,689	8,705,759	605,001		18,848,955		37,937,404
47102	City Venues - ASM	10,780,026	30,448,860		1,629,830				42,858,716
47103	Capital Projects - City Venues Surcharge				3,462,616				3,462,616
47105	City Venues - Debt Service			46,917,735					46,917,735
Total Enterprise Funds		31,046,663	137,914,115	62,120,822	27,288,598	0	52,387,024	5,517,913	316,275,135

Public Parking
Subfund - 41102

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Permits, Fees and Special Assessments	9,946	3,500	6,500	85.7%	3,000
Charges for Services	2,450,232	3,415,298	3,466,989	1.5%	51,691
Fines and Forfeits	326,096	417,400	436,534	4.6%	19,134
Miscellaneous Revenue	68,391	99,743	63,948	(35.9%)	(35,795)
Transfers From Other Funds	0	400,000	400,000	0.0%	0
TOTAL REVENUE	2,854,665	4,335,941	4,373,971	0.9%	38,030
EXPENDITURES					
Personnel Expenses	1,821,579	2,022,662	2,083,873	3.0%	61,211
Operating Expenses	1,243,885	1,636,989	1,756,956	7.3%	119,967
Capital Outlay	3,479	87,004	117,651	35.2%	30,647
Other Uses	246,937	589,286	415,491	(29.5%)	(173,795)
TOTAL EXPENDITURES	3,315,880	4,335,941	4,373,971	0.9%	38,030

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	36	36	0
Part Time Hours	4,780	4,160	(620)

PUBLIC PARKING SUBFUND 41102

BACKGROUND

Municipal Code Section 122.203

This enterprise fund houses the revenue and costs associated with the Office of Public Parking. The Office of Public Parking manages city owned parking lots and garages. Revenues are generated through daily and monthly parking fees, as well as other fines and forfeitures.

SERVICE LEVELS

The Office of Public Parking will continue transitioning from meters to kiosks with additional kiosk purchases. The Office plans to eventually accept credit cards for special event parking with purchases of handheld credit card readers. The Office also plans to contract out maintenance for two surface lots.

REVENUE

Permits, Fees and Special Assessments

This category represents wrecker and towing firm fees for vehicles unattended after 24 hours.

Charges for Services

This category includes monthly, daily, and special events parking fees, late fees, and collection fees.

Fines and Forfeits

This category includes parking fines and vehicle immobilization fees. This category also includes negative budget revenue lines for the police and fire pension fund contribution and the disabled trust fund contribution.

Miscellaneous Revenue

This category represents tenant revenue, miscellaneous sales and charges, and anticipated interest income. The net decrease is mainly due to a reduction in anticipated interest income of \$25,933.

Transfers From Other Funds

This amount represents a transfer from City Council to offset reductions in monthly parking fees due to extending the City employee monthly parking discount to fiscal year 2022-2023 (ordinance 2022-0680-E).

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits. The net increase in this category is mainly due to pay increases effective October 1st, 2021 and October 1st, 2022 related to collective bargaining.

Operating Expenses

This category is made of various small items and several large expenditures including \$239,214 in repairs and maintenance, \$222,947 in hardware/software maintenance and licenses, \$212,234 in insurance costs and premiums allocations, \$178,945 in guard service and ADT allocations, \$171,336 in IT allocations, and \$127,735 in credit card fees. This category also includes a \$125,484 supervision allocation from the Downtown Investment Authority. The net increase is primarily due to a \$55,895 increase in guard service and ADT allocations and \$50,000 for the maintenance contracts for two surface lots mentioned above.

Capital Outlay

Funding has been provided to purchase pay and display kiosks and equipment to make elevator repairs.

Other Uses

This category houses a charge for the City's indirect cost recovery study and an amount used to balance the fund. The net decrease is due to a \$173,795 reduction in the amount used to balance the fund.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year. Part time hours decreased by 620 during the budget process.

Page Left Blank Intentionally
For Easier Viewing of Data and
Tables For Those Using Non-Electronic
Versions of This Document

Motor Vehicle Inspection
Subfund - 42101

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Charges for Services	395,561	355,600	354,600	(0.3%)	(1,000)
Miscellaneous Revenue	1,429	943	1,460	54.8%	517
Fund Balance Appropriation	0	20,869	21,711	4.0%	842
TOTAL REVENUE	396,990	377,412	377,771	0.1%	359
EXPENDITURES					
Personnel Expenses	236,235	276,338	277,455	0.4%	1,117
Operating Expenses	45,281	48,647	47,889	(1.6%)	(758)
Capital Outlay	0	1	1	0.0%	0
Other Uses	56,806	52,426	52,426	0.0%	0
TOTAL EXPENDITURES	338,322	377,412	377,771	0.1%	359

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	5	4	(1)
Part Time Hours	3,616	3,616	0

MOTOR VEHICLE INSPECTION SUBFUND 42101

BACKGROUND

Municipal Code Section 110.407

The Fleet Management Division manages the motor vehicle inspection activity for the City that is required in the City's ordinance code section 680. During 2018 the Florida Legislature's preempted regulation of transportation network companies (i.e. Uber and Lyft) to the state and in response the Jacksonville City Council filed and approved ordinance 2019-183-E which replaced municipal code chapter 220 Vehicles for Hire. The new chapter 220 revised the City's taxi regulations to mirror the state's transportation network company regulations. It eliminated the taxi medallion / medallion renewal requirement and the vehicle inspection.

SERVICE LEVELS

The elimination of a position within this fund will not affect service levels in fiscal year 2022-2023.

REVENUE

Charges for Services

This category includes revenues from inspection of school buses and wrecker application fees.

Miscellaneous Revenue

This category represents anticipated interest income for FY 23. The amount is based on the fund's average cash balance and the anticipated interest rate.

Fund Balance Appropriation

Available fund balance is being appropriated to balance the fund.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase in this category is mainly due to pay increases effective October 1st, 2021 and October 1st, 2022 related to collective bargaining which is somewhat offset by the elimination of a vacant position.

Operating Expenses

This category is made of various small items, the largest of which are internal service charges totaling \$34,757.

Other Uses

This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP

One vacant position was eliminated as part of the budget process.

Solid Waste Disposal
Subfund - 43101

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Permits, Fees and Special Assessments	10,371,669	10,391,920	11,556,630	11.2%	1,164,710
Charges for Services	69,888,693	65,965,763	70,568,578	7.0%	4,602,815
Fines and Forfeits	4,953	2,500	2,500	0.0%	0
Miscellaneous Revenue	2,704,436	1,743,290	3,522,724	102.1%	1,779,434
Transfers From Other Funds	9,590,202	22,768,026	29,245,486	28.4%	6,477,460
TOTAL REVENUE	92,559,953	100,871,499	114,895,918	13.9%	14,024,419
EXPENDITURES					
Personnel Expenses	7,997,323	7,820,408	9,492,068	21.4%	1,671,660
Operating Expenses	69,196,774	71,865,403	81,274,846	13.1%	9,409,443
Capital Outlay	0	1	1	0.0%	0
Debt Service	1,844,922	2,978,511	2,559,546	(14.1%)	(418,965)
Transfers to Other Funds	8,993,421	15,583,586	18,945,867	21.6%	3,362,281
Other Uses	2,082,019	2,623,590	2,623,590	0.0%	0
TOTAL EXPENDITURES	90,114,459	100,871,499	114,895,918	13.9%	14,024,419

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	116	116	0
Part Time Hours	4,300	4,300	0

SOLID WASTE DISPOSAL SUBFUND 43101

BACKGROUND

The Solid Waste Disposal Fund accounts for solid waste disposal operations, including the collection of household and commercial waste, yard debris, recyclables, and disposal activities most notably in the Trail Ridge landfill. It is comprised of multiple activities that include Collection Administration, Downtown Collection, Residential Collection and Disposal Operations. The fund also provides oversight for the Public Works activity of sanitation service for litter pick-up and large debris-illegal dumping within the General Fund – General Services District (Fund 00111).

SERVICE LEVELS

Service levels for this fund are unchanged for fiscal year 2022-2023.

REVENUE

Permits, Fees and Special Assessments

This category represents franchise fees for non-residential collections.

Charges for Services

This category includes various fees and charges, the largest of which are \$43.4 million in residential solid waste user fees, \$12.0 million in commercial tipping fees, \$7.7 million in residential tipping fees, and \$7.1 million in host fees.

Fines and Forfeits

This category represents code violation fines.

Miscellaneous Revenue

This category includes funding for the sale of recyclable products and miscellaneous sales and charges.

Transfers From Other Funds

This amount represents a loan from the General Fund – General Services District (Fund 00111) to balance the fund.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase in this category is mainly due to pay increases effective October 1st, 2021 and October 1st, 2022 related to collective bargaining.

Operating Expenses

This category represents most of the fund's expenses. \$63.2 million is allocated to professional and contractual services of which: \$46.3 million represents garbage hauling services; \$13.8 million represents costs for the operation of Trail Ridge Landfill and \$3.1 million is for the processing and sale of residential recycling. Roughly \$4.6 million is allocated to internal services charges, of which \$3.8 million represents fleet services charges. The remaining \$13.6 million includes funding of \$11.9 million in landfill charges and \$1.1 million in miscellaneous services and charges for the treatment of landfill leachate. The net increase is mainly due to CPI rate adjustments, increased tonnage, and increased fuel costs in the garbage and recycling contract of \$5.1 million.

Debt Service

This category represents principal and interest payments for debt funded capital projects.

Transfers to Other Funds

This category includes two loan payments to the General Fund – General Services District (Fund 00111). A loan payment of \$1,605,600 for the debt service on a \$9 million loan pursuant to Ordinance 2018-458-E, and \$17,340,267 which is a repayment of the FY 22 subsidy that was necessary to balance this enterprise fund during the budget process.

Other Uses

This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged from the prior year.

Page Left Blank Intentionally
For Easier Viewing of Data and
Tables For Those Using Non-Electronic
Versions of This Document

Contamination Assessment
Subfund - 43102

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Charges for Services	348,166	302,341	383,146	26.7%	80,805
Miscellaneous Revenue	23,960	0	0		0
TOTAL REVENUE	372,127	302,341	383,146	26.7%	80,805
EXPENDITURES					
Operating Expenses	58,172	167,423	159,480	(4.7%)	(7,943)
Other Uses	0	134,918	223,666	65.8%	88,748
TOTAL EXPENDITURES	58,172	302,341	383,146	26.7%	80,805

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

CONTAMINATION ASSESSMENT SUBFUND 43102

BACKGROUND

Municipal Code Section 380.404(a)(1)

The Solid Waste Division charges internal and external host fees in order to fund groundwater sampling, contamination assessment reports and examine, evaluate, and remedy closed contaminated landfill and dump sites within the City. Internal host fees are applied to each Class I ton deposited in the Trail Ridge landfill and external host fees are applied to each Class III ton deposited in private landfills. Host fees for the Contamination Assessment subfund are assessed at the rate of \$0.24 per ton.

SERVICE LEVELS

Service levels for this fund are unchanged for fiscal year 2022-2023.

REVENUE

Charges for Services

This amount represents internal and external host fees driven by the amount of tonnage received in Trail Ridge Landfill.

EXPENDITURES

Operating Expenses

This category includes expenditures in professional services for semi-annual groundwater sampling, contamination assessment reports and other required reports for the Florida Department of Environmental Protection.

Other Uses

The FY 23 estimated revenues over expenses are being placed in a cash carryover, pending future Council approved appropriations for containment assessment activities.

Landfill Closure
Subfund - 43103

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Charges for Services	2,853,934	2,480,887	3,174,482	28.0%	693,595
Miscellaneous Revenue	92,389	0	0		0
TOTAL REVENUE	2,946,322	2,480,887	3,174,482	28.0%	693,595
EXPENDITURES					
Personnel Expenses	241,712	285,179	310,493	8.9%	25,314
Operating Expenses	971,428	1,866,001	1,905,137	2.1%	39,136
Capital Outlay	0	2	2	0.0%	0
Other Uses	0	329,705	958,850	190.8%	629,145
TOTAL EXPENDITURES	1,213,139	2,480,887	3,174,482	28.0%	693,595

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

LANDFILL CLOSURE SUBFUND 43103

BACKGROUND

Municipal Code Section 380.404(a)(2)

The Landfill Closure Fund was established to provide for the closure and post closure costs of the North, East and Trail Ridge landfills. A Resource Recovery Fee (Internal and External Host fees) provides funding for this purpose at the rate of \$2.11 per Class I and Class III tons deposited at the Trail Ridge (City-owned) landfill and \$1.98 per Class III tons deposited at private landfills.

SERVICE LEVELS

Service levels for this fund are unchanged for fiscal year 2022-2023.

REVENUE

Charges for Services

This amount represents internal and external host fees driven by the amount of tonnage received in Trail Ridge Landfill.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase in this category is mainly due to pay increases effective October 1st, 2021 and October 1st, 2022 related to collective bargaining for the partial allocation of salaries for employees involved in the daily maintenance of the East and North landfills.

Operating Expenses

This category includes various expenditures, the largest of which are miscellaneous services and charges of \$1,555,582 for post-closure activities.

Other Uses

The FY 23 estimated revenues over expenses are being placed in a cash carryover, pending future Council approved appropriations for landfill closure activities.

Solid Waste General Capital Projects
 Subfund - 43105

	Actuals FY 2020-2021	Adopted FY 2021-2022	Approved FY 2022-2023	Change From Prior Year	
				Percent	Dollar
REVENUE					
Other Sources	5,350,000	14,896,650	6,150,000	(58.7%)	(8,746,650)
TOTAL REVENUE	5,350,000	14,896,650	6,150,000	(58.7%)	(8,746,650)
EXPENDITURES					
Capital Outlay	1,943,055	14,896,650	6,150,000	(58.7%)	(8,746,650)
TOTAL EXPENDITURES	1,943,055	14,896,650	6,150,000	(58.7%)	(8,746,650)

AUTHORIZED POSITION CAP

	Adopted FY 2021-2022	Approved FY 2022-2023	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

SOLID WASTE GENERAL CAPITAL PROJECTS SUBFUND 43105

BACKGROUND

This fund currently houses the FY 23 Solid Waste Capital Improvement Projects (CIP) related to the solid waste activity and does not contain capital improvement projects related to mitigation. Additional information on these project(s) can be found in the FY 2023-2027 Capital Improvement Plan – Approved PDF located online at <http://www.coj.net/departments/finance/budget.aspx>

REVENUE

Other Sources

This category houses the FY 23 borrowing amount authorized to fund the capital projects in the table below.

EXPENDITURES

Capital Outlay

This is the available funding for the FY 23 Capital Improvement Plan.

➤ Landfill Gas Fueled Leachate Evaporator	\$500,000
➤ Environmental Compliance – Countywide	\$1,000,000
➤ Trail Ridge Landfill Expansion	\$4,650,000

Solid Waste Facilities Mitigation
Subfund - 43301

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Charges for Services	227,040	209,167	235,293	12.5%	26,126
Miscellaneous Revenue	17,973	8,039	16,061	99.8%	8,022
TOTAL REVENUE	245,013	217,206	251,354	15.7%	34,148
EXPENDITURES					
Other Uses	0	217,206	251,354	15.7%	34,148
TOTAL EXPENDITURES	0	217,206	251,354	15.7%	34,148

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

SOLID WASTE FACILITIES MITIGATION SUBFUND 43301

BACKGROUND

Municipal Code Section 380.404 (a)(3)(i)

The Solid Waste Facilities Mitigation Fund was established to mitigate property concerns in areas surrounding Class I landfills. A Resource Recovery Fee (Internal Host Fee) of \$0.25 is applied to Class I ton deposited in the Trail Ridge landfill. Ordinance 2007-739-E authorized a 50/50 sharing of the Internal Host Fee between Class I mitigation activities and the Taye Brown Regional Park Improvement District. Mitigation projects are determined pursuant to the City of Jacksonville's Municipal Code, Chapter 380, Part 4.

SERVICE LEVELS

Service levels for this fund are unchanged for fiscal year 2022-2023.

REVENUE

Charges for Services

This amount represents internal host fees driven by the projected tonnage to be received in Trail Ridge Landfill.

Miscellaneous Revenue

This category represents the anticipated interest earnings for FY 23.

EXPENDITURES

Other Uses

The FY 23 estimated revenues over expenses are being placed in a cash carryover, pending future Council approved appropriations for mitigation activities.

Solid Waste Class III Mitigation
Subfund - 43302

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Charges for Services	267,852	209,057	323,421	54.7%	114,364
Miscellaneous Revenue	11,009	4,492	11,110	147.3%	6,618
TOTAL REVENUE	278,861	213,549	334,531	56.7%	120,982
EXPENDITURES					
Other Uses	0	213,549	334,531	56.7%	120,982
TOTAL EXPENDITURES	0	213,549	334,531	56.7%	120,982

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

SOLID WASTE CLASS III MITIGATION SUBFUND 43302

BACKGROUND

Municipal Code Section 380.404(a)(3)(ii)

This fund was established to mitigate concerns in areas surrounding Non-Class I Solid Waste Management Activities. External Host Fees (formerly, resource recovery) are generated by a \$0.50 recovery fee per Non-Class I ton processed at the private solid waste management landfills. Mitigation projects are determined pursuant to the City of Jacksonville's Municipal Code, chapter 380, Part 4, and funding is approved by City Council.

SERVICE LEVELS

Service levels for this fund are unchanged for fiscal year 2022-2023.

REVENUE

Charges for Services

This amount represents external host fees driven by the projected tonnage to be received at the private solid waste management facilities (Non-Class I) and offset by fees in construction and demolition permits pursuant to Ordinance 2019-55-E.

Miscellaneous Revenue

This category represents the anticipated interest earnings for FY 23.

EXPENDITURES

Other Uses

The FY 23 estimated revenues over expenses are being placed in a cash carryover, pending future Council approved appropriations for mitigation activities.

Solid Waste Facilities Mitigation Projects
 Subfund - 43303

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Charges for Services	227,040	209,167	235,293	12.5%	26,126
Miscellaneous Revenue	639	1,025	0	(100.0%)	(1,025)
TOTAL REVENUE	227,679	210,192	235,293	11.9%	25,101
EXPENDITURES					
Capital Outlay	154,202	0	0		0
Transfers to Other Funds	251,450	210,192	235,293	11.9%	25,101
TOTAL EXPENDITURES	405,652	210,192	235,293	11.9%	25,101

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

SOLID WASTE FACILITIES MITIGATION PROJECTS SUBFUND 43303

BACKGROUND

The Solid Waste Mitigation Capital Projects fund was established to record and account for capital projects attributed to Class I landfill mitigation as well as to provide a separate fund to isolate Tayé Brown Regional Parks share of Internal Host Fees collected at the Trail Ridge Landfill, and associated investment earnings, from general mitigation activities.

Tayé Brown Regional Park Improvement Trust
Municipal code section 111.183 and 380.405

Tayé Brown Regional Park's share of internal host fees are to be used for improvements to Tayé Brown Regional Park. The municipal code related to the use of funds is waived each year as part of the budget ordinance so that the annually budgeted revenue can be used to subsidize the City's [Equestrian Center](#).

REVENUE

Charges for Services

This category houses the FY 23 estimated internal host fee revenue.

EXPENDITURES

Transfers to Other Funds

The available revenue in this fund is being transferred out to support the operating cost of the contract with Northeast Florida Equestrian Society to run the Equestrian Center. This represents the funding flowing from this fund to the Equestrian Center fund (Fund 45102).

Stormwater Services
Subfund - 44101

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Charges for Services	33,376,308	31,746,750	33,274,365	4.8%	1,527,615
Miscellaneous Revenue	329,225	57,154	275,920	382.8%	218,766
TOTAL REVENUE	33,705,533	31,803,904	33,550,285	5.5%	1,746,381
EXPENDITURES					
Personnel Expenses	7,075,281	7,902,775	8,102,748	2.5%	199,973
Operating Expenses	10,215,127	11,627,992	11,971,349	3.0%	343,357
Capital Outlay	3,398	2	2	0.0%	0
Debt Service	760,587	853,117	831,797	(2.5%)	(21,320)
Transfers to Other Funds	10,725,188	10,762,013	11,986,384	11.4%	1,224,371
Other Uses	759,173	658,005	658,005	0.0%	0
TOTAL EXPENDITURES	29,538,754	31,803,904	33,550,285	5.5%	1,746,381

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	53	53	0
Part Time Hours	0	0	0

STORMWATER SERVICES SUBFUND 44101

BACKGROUND

Municipal Code Section 754.107(a)

The fund provides a dedicated funding source for stormwater services primarily through the Stormwater user fee and operating budgets in the Environmental Quality Division within the Neighborhoods Department and the Public Works Department. The Environmental Quality Division manages a portion of the Stormwater Management System Program and is responsible for inspections of illicit connections to drainage systems, inspections of high priority industries and surface water quality monitoring. The Public Works Department is responsible for completing various flood and drainage mitigation projects, cleaning canals and ditches, addressing stormwater treatment issues, maintaining collection, and pumping systems and stormwater treatment facilities (ponds).

SERVICE LEVELS

Service levels for this fund are unchanged for fiscal year 2022-2023.

REVENUE

Charges for Services

This category represents the anticipated Stormwater user fees, discounts, uncollectibles and late fees.

Miscellaneous Revenue

This category includes the anticipated interest earnings for FY 23.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The change in this category is mainly due an increase of \$305,573 in benefits, although this is somewhat offset by a reduction in pension costs and salaries due to the allocation split between the General Fund – General Services District (Fund 00111) and Stormwater Service (Fund 44101).

Operating Expenses

This category includes various small items and several large expenditures including \$7.4 million in professional and contractual services for various flood and drainage mitigation projects, clean debris from storm canals and ditches, address stormwater treatment issues, maintain collection and pumping systems and maintenance of stormwater treatment facilities (ponds). The category also includes \$3.6 million for fleet vehicle costs. The change in this category is primarily due to increased costs of \$285,777 in contractual services and \$269,450 in oil and gas.

Debt Service

This category represents debt payments associated with Stormwater capital projects that were authorized prior to October 15, 2015. Per Municipal Code section 754.111, no additional debt service shall be paid or pledged from Stormwater generated revenues.

Transfers to Other Funds

This category represents a transfer to the Stormwater Services - Capital Projects (Fund 44102). Per Municipal Code section 754.112, no greater of \$4.0 million or 15% of total revenue shall be appropriated for stormwater capital projects and no less than \$6.0 million shall be designated for Drainage System Rehabilitation.

Other Uses

This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

Stormwater Services - Capital Projects
 Subfund - 44102

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Charges for Services	99,603	0	0		0
Miscellaneous Revenue	93,209	0	0		0
Other Sources	0	0	0		0
Transfers From Other Funds	10,725,188	10,762,013	11,986,384	11.4%	1,224,371
TOTAL REVENUE	10,917,999	10,762,013	11,986,384	11.4%	1,224,371
EXPENDITURES					
Operating Expenses	552	0	0		0
Capital Outlay	5,511,216	10,762,013	11,986,384	11.4%	1,224,371
TOTAL EXPENDITURES	5,511,768	10,762,013	11,986,384	11.4%	1,224,371

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

STORMWATER SERVICES – CAPITAL PROJECTS SUBFUND 44102

BACKGROUND

Municipal Code Section 754.112

The Stormwater Services – Capital Projects fund houses the funding for capital projects financed by stormwater user fees, excess retained earnings and investment earnings. Additional information on these project(s) can be found in the FY 2023-2027 Capital Improvement Plan – Approved located on the City's website.

REVENUE

Transfers from Other Funds

This category represents a transfer from the Stormwater Services fund (SF 44101). Municipal code section 754.112 established in FY 16 requires that a set amount of the annual stormwater user fee be used for stormwater projects. The current code states that the greater of \$4.0 million or 15% of the total revenue received be appropriated for stormwater capital project and no less than \$6.0 million be spent on drainage system rehabilitation (DSR) capital projects. This formula along with the estimated stormwater fee, budgeted in the Stormwater Services fund, drive the amount of this transfer.

EXPENDITURES

Capital Outlay

This is the available funding for the FY 23 Capital Improvement Plan.

➤ Stormwater Pump Stations - Capital Maintenance	\$150,000
➤ Stormwater Project Development & Feasibility Studies	\$250,000
➤ Pleasant Point Lane Drainage Improvements	\$300,000
➤ Ribault Scenic Drive Drainage Improvements	\$340,000
➤ Macy Avenue Drainage Improvements	\$350,000
➤ Starshire Cove Drainage Improvements	\$420,000
➤ Arlington / Pottsburg (Beach & Southside) Pond	\$4,591,155
➤ Drainage System Rehabilitation - Drainage System Rehabilitation	\$5,585,229

Equestrian Center-NFES Horse
Subfund - 45102

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Miscellaneous Revenue	1,415	800	1,488	86.0%	688
Transfers From Other Funds	466,139	465,339	570,421	22.6%	105,082
TOTAL REVENUE	467,554	466,139	571,909	22.7%	105,770
EXPENDITURES					
Operating Expenses	417,990	466,139	571,909	22.7%	105,770
TOTAL EXPENDITURES	417,990	466,139	571,909	22.7%	105,770

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

EQUESTRIAN CENTER – NEFL EQUESTRIAN SOCIETY SUBFUND 45102

BACKGROUND

Municipal Code Section 111.110

Ordinance 2014-331-E transferred the management of the [Equestrian Center](#) from SMG to the Northeast Florida Equestrian Society (NFES)/H.O.R.S.E. Therapies, Inc. Ordinance 2015-620-E amended and restated the contract with NFES.

SERVICE LEVELS

Service levels for this fund are unchanged for fiscal year 2022-2023.

REVENUE

Miscellaneous Revenue

This category includes estimated interest earnings for FY 23.

Transfers From Other Funds

This amount represents the FY 23 subsidy to the Equestrian Center of \$335,128 from the General Funding Operating (Fund 00111) and \$235,293 from the Teye' Brown Regional Trust Fund (Fund 43303).

EXPENDITURES

Operating Expenses

This category represents the contractual services to be paid to the Northeast Florida Equestrian Society to cover the shortfall between their estimated revenues and expenditures in FY 23.

Sports Complex CIP
Subfund - 46101

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Other Taxes	6,836,387	6,625,000	8,813,620	33.0%	2,188,620
Miscellaneous Revenue	47,052	0	0		0
Transfers From Other Funds	667,633	0	0		0
TOTAL REVENUE	7,551,073	6,625,000	8,813,620	33.0%	2,188,620
EXPENDITURES					
Capital Outlay	1,524,924	1,025,631	3,337,110	225.4%	2,311,479
Debt Service	1,757,997	3,225,844	3,105,985	(3.7%)	(119,859)
Transfers to Other Funds	2,123,525	2,373,525	2,370,525	(0.1%)	(3,000)
TOTAL EXPENDITURES	5,406,446	6,625,000	8,813,620	33.0%	2,188,620

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

SPORTS COMPLEX CIP SUBFUND 46101

BACKGROUND

Municipal Code Section 111.136 and Chapter 764

Two of the total six cents of the Convention Development Tax (aka bed tax or tourist development tax) is allocated to the Sports Complex Capital Maintenance Enterprise Fund. These funds are to be used to construct, extend, enlarge, remodel, repair, improve or maintain the Sports Complex and/or pay the debt service on borrowed funds used for that same purpose. The Sports Complex includes the Municipal Stadium, Veterans Memorial Arena the Jacksonville Baseball Stadium. The main source of revenue in this fund is a bed tax which is a levy imposed by a local government on hotel stays within its jurisdiction.

SERVICE LEVELS

The anticipated increase in the convention development tax will result in more funding available for projects.

REVENUE

Other Taxes

This category includes the estimated 2 Cent Tourist Development Tax collections for FY 23. The large increase is being driven by the post Covid economic recovery.

EXPENDITURES

Capital Outlay

This category houses the available funding which will be used for capital maintenance after paying for the FY 23 required debt service.

Debt Service

This amount represents the transfer out to the debt service fund to pay for the FY 23 interest and principal costs on stadium improvements projects.

Transfers to Other Funds

This amount represents a transfer to the City Venues – Debt Service fund (SF 47105) to pay the debt service related to funding approved via ordinance 2015-781-E for the amphitheater / flex field.

City Venues-City
Subfund - 47101

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Other Taxes	9,597,310	9,225,004	11,600,004	25.7%	2,375,000
Charges for Services	48,279	244,170	244,170	0.0%	0
Miscellaneous Revenue	4,649,173	4,669,011	4,693,030	0.5%	24,019
Transfers From Other Funds	19,893,623	22,707,521	21,400,200	(5.8%)	(1,307,321)
TOTAL REVENUE	34,188,385	36,845,706	37,937,404	3.0%	1,091,698
EXPENDITURES					
Operating Expenses	8,384,079	8,318,203	9,777,689	17.5%	1,459,486
Capital Outlay	424,721	565,001	605,001	7.1%	40,000
Debt Service	9,983,231	10,193,737	8,705,759	(14.6%)	(1,487,978)
Transfers to Other Funds	12,953,167	17,768,765	18,848,955	6.1%	1,080,190
TOTAL EXPENDITURES	31,745,197	36,845,706	37,937,404	3.0%	1,091,698

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

CITY VENUES - CITY SUBFUND 47101

BACKGROUND

Municipal Code Section 111.135

Florida State Statute 212.20(6)(d)6b and 288.1162

ASM Global has been retained by the City to manage six public facilities which include the Municipal Stadium, the Veterans Memorial Arena, Jacksonville Baseball Stadium, Performing Arts Center, Convention Center, and the Ritz Theatre and Museum. A contract between the City and ASM was approved by Ordinance 2022-321-E. The contract has a term of October 1, 2022 to September 30, 2027 with one additional five-year renewal period. This fund contains the City's costs related to the various venues.

REVENUE

Other Taxes

This category includes the estimated 2 Cent Tourist Development of \$9,600,000 and state sales tax rebate of \$2,000,004. The increase is being driven by the post Covid economic recovery seen in the Tourist Development Tax or Bed Tax.

Charges for Services

This category includes the estimated daily parking fee revenue to be collected during events across the City's venues.

Miscellaneous Revenue

This category includes rental of city facility revenue, the VyStar naming proceeds of \$590,892 and the Jacksonville Jaguar supplemental rent payment of \$3,886,040, per Amendment 8 of the lease.

Transfers From Other Funds

This category houses the annual subsidy from the General Fund – General Services District fund (SF 00111) to balance the fund.

EXPENDITURES:

Operating Expenses

This category includes the City's annual costs at the Venues including utility costs of \$5.78 million, miscellaneous insurance of \$2.8 million, internal service charges of \$334,016 and contractual services for the ASM fees as outlined in the most recent agreement (ordinance 2022-321-E) of \$867,746. The net increase is being driven by increases in miscellaneous insurance of \$517,765 and the ASM management and incentive fees of \$638,594.

Capital Outlay

Capital funding has been provided for capital maintenance at each of the venues.

Debt Service

This represents debt service payments for capital improvements at the municipal stadium.

Transfers to Other Funds

This category includes a \$18,789,866 transfer to the City Venues – ASM subfund (SF 47102) to balance that fund and a \$59,089 transfer to the Jacksonville Veterans Memorial Wall Trust (SF 11518) which represents 10% of the annual naming rights revenue as required by the agreement with VyStar.

City Venues-ASM
Subfund - 47102

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Charges for Services	8,811,164	10,133,125	14,453,643	42.6%	4,320,518
Miscellaneous Revenue	4,207,293	7,626,918	9,615,207	26.1%	1,988,289
Transfers From Other Funds	12,797,470	17,711,397	18,789,866	6.1%	1,078,469
TOTAL REVENUE	25,815,927	35,471,440	42,858,716	20.8%	7,387,276
EXPENDITURES					
Personnel Expenses	6,925,010	9,204,887	10,780,026	17.1%	1,575,139
Operating Expenses	24,864,724	26,266,553	30,448,860	15.9%	4,182,307
Capital Outlay	0	0	1,629,830		1,629,830
TOTAL EXPENDITURES	31,789,734	35,471,440	42,858,716	20.8%	7,387,276

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

CITY VENUES - ASM SUBFUND 47102

BACKGROUND

ASM Global has been retained by the City to manage six public facilities which include the Municipal Stadium, the Veterans Memorial Arena, Jacksonville Baseball Stadium, Performing Arts Center, Convention Center, and the Ritz Theatre and Museum. A contract between the City and ASM was approved by Ordinance 2022-321-E. The contract has a term of October 1, 2022 to September 30, 2027 with one additional five-year renewal period. This fund shows the costs for the operation and management of the venues which run through ASM Global. The budget is shown for reference but does not reside within the City's financial system.

REVENUE

Charges for Services

This category includes \$9.02 million in contractual service revenue for events, \$4.05 million in ticket surcharge revenue and \$1.38 million in parking fees. The increase is being driven based on post covid event / service level assumptions.

Miscellaneous Revenue

This category houses a variety of revenues which are collected by ASM, the largest of which are \$850,000 in advertising fees, \$3.39 million in rental of city facilities and \$4.42 million in concession sales. The increase is being driven based on post covid event / service level assumptions.

Transfers From Other Funds

This represents the subsidy from the City Venues – City subfund (SF 47101) to balance the fund.

EXPENDITURES:

Personnel Expenses

This category includes estimated personnel expenses for the ASM employees who operate the City's venues.

Operating Expenses

This category includes a variety of expenditures the largest of which are \$21.08 million in professional and contractual services for event contractual obligations, payment of overtime for public safety personnel to staff various events within the City's venues, cleaning and security services and \$5.48 million in repairs and maintenance. The net increase is being driven by increases in professional / contractual services of \$2.49 million and repairs and maintenance of \$913,885.

Capital Outlay

Capital funding has been provided to ASM for costs related to the municipal stadium practice fields.

Capital Projects-City Venues Surcharge
Subfund - 47103

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Charges for Services	1,045,443	3,329,270	3,408,592	2.4%	79,322
Miscellaneous Revenue	142,532	52,451	54,024	3.0%	1,573
TOTAL REVENUE	1,187,975	3,381,721	3,462,616	2.4%	80,895
EXPENDITURES					
Capital Outlay	2,350,860	3,381,721	3,462,616	2.4%	80,895
TOTAL EXPENDITURES	2,350,860	3,381,721	3,462,616	2.4%	80,895

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

**CAPITAL PROJECTS – CITY VENUES SURCHARGE
SUBFUND 47103**

BACKGROUND

Municipal Code Section 123.102

Revenue generated by user fees charged on each ticket sold for events at the Municipal Stadium, Veterans Memorial Arena, Performing Arts Center and Baseball Stadium are to be used for capital expenditures and capital maintenance at the venue where the revenue was generated.

REVENUE

Charges for Services

This category includes the estimated ticket surcharges fees for the various venues.

Miscellaneous Revenue

This category houses 20% of the annual rental fee for the Baseball stadium pursuant to ordinance 2018-574-E.

EXPENDITURES

Capital Outlay

The amount includes the capital funding including a 2.5% administrative support portion for the various venues:

➤ Municipal Stadium	\$1,899,000
➤ Veterans Memorial Arena	\$957,600
➤ Performing Arts Center	\$460,992
➤ Baseball Stadium	\$145,024

City Venues-Debt Service
Subfund - 47105

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Miscellaneous Revenue	(84)	69,486	201,814	190.4%	132,328
Other Sources	12,649,378	0	0		0
Transfers From Other Funds	19,290,974	21,505,364	46,715,921	117.2%	25,210,557
TOTAL REVENUE	31,940,268	21,574,850	46,917,735	117.5%	25,342,885
EXPENDITURES					
Debt Service	24,599,818	21,574,850	46,917,735	117.5%	25,342,885
TOTAL EXPENDITURES	24,599,818	21,574,850	46,917,735	117.5%	25,342,885

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

**CITY VENUES – DEBT SERVICE
SUBFUND 47105**

BACKGROUND

This subfund receives various transfers from other subfunds which, along with any accumulated interest in the subfund, will be used to pay the debt service related to the various bond issuances for the City's venues. This includes the costs for principal, interest and fiscal agent fees.

REVENUE

Miscellaneous Revenue

This category includes the anticipated interest earnings for FY 23 which will be used to pay a portion of the debt service costs for FY 23.

Transfers From Other Funds

This amount represents transfers from other funds to pay the anticipated FY 21 debt service for capital projects at the city's venues.

➤ Sports Complex Capital Improvement Projects (SF 46101)	\$5,476,510
➤ City Venue – City (SF 47101)	\$8,705,759
➤ Better Jacksonville Trust Fund (SF 11001)	\$32,533,652

EXPENDITURES

Debt Service

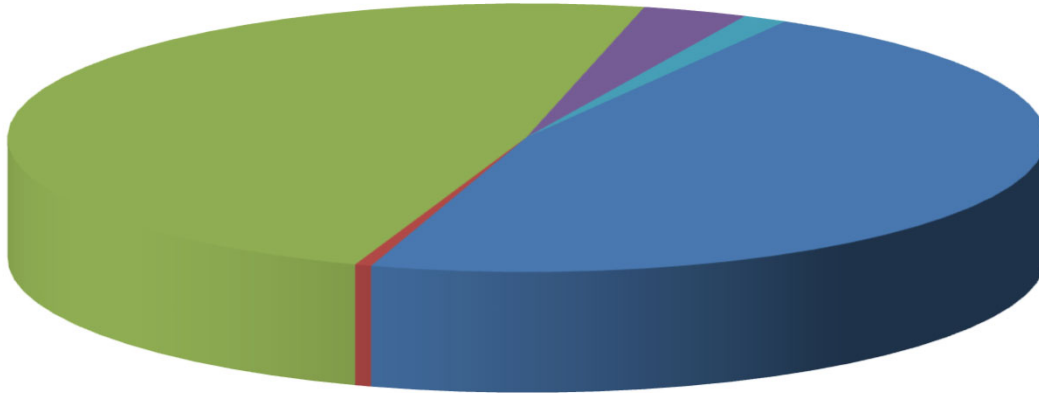
This category houses both the FY 23 principal and interest costs, which are based upon a repayment schedule that was established at the time the bonds were issued, and any fiscal agent fees, which represent the cost of paying agent and registrar services for the bond issue. The significant increase is due to the restructuring of the 2012 and 2012A BJP bonds to pay off these bond issues four years early on 10/01/2026 instead of 10/01/2030, which increased \$26.8 million from the prior fiscal year.

Page Left Blank Intentionally
For Easier Viewing of Data and
Tables For Those Using Non-Electronic
Versions of This Document

INTERNAL SERVICE FUNDS

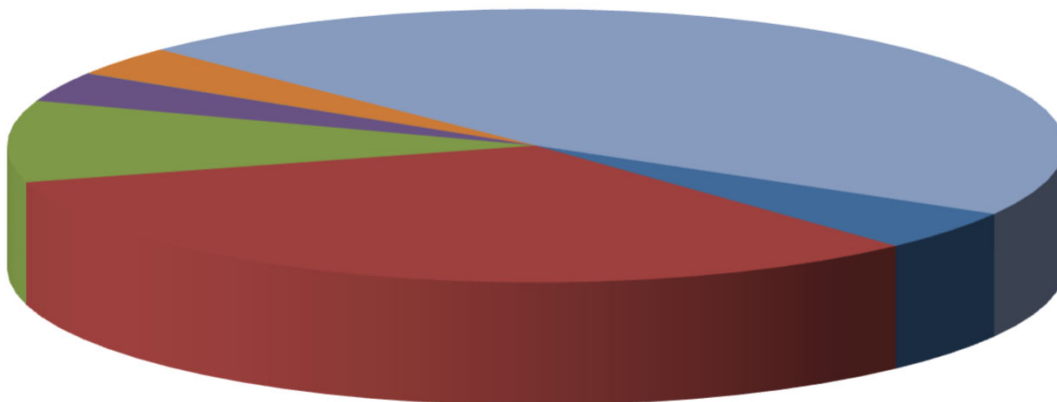
INTERNAL SERVICE FUNDS

REVENUE BY CATEGORY



- Charges for Services 46.5%
- Miscellaneous Revenue .5%
- Other Sources 48.3%
- Transfers From Other Funds 3.3%
- Fund Balance Appropriation 1.4%

EXPENDITURES BY CATEGORY



- Personnel Expenses 4.8%
- Operating Expenses 32.6%
- Debt Service 9.7%
- Capital Outlay 3.5%
- Grants, Aids & Contributions .0%
- Transfers to Other Funds 3.6%
- Other Uses 45.8%

INTERNAL SERVICE FUNDS

Summary of Subfunds

SF	Description	Personnel Expenses	Operating Expenses	Debt Service	Capital Outlay	Grants, Aids & Contrib.	Transfers to Other Funds	Other Uses	Approved Budget
51101	Motor Pool	6,854,169	31,986,238		2			886,863	39,727,272
51102	Motor Pool - Vehicle Replacement	269,324	143,008	2,577,750	1		27,804,873	74,756	30,869,712
51103	Motor Pool - Direct Replacement				28,019,408				28,019,408
52101	Copy Center	298,860	2,341,986		14,585			114,416	2,769,847
53101	Information Technologies	13,478,568	28,102,245		17,221	19,868		1,095,910	42,713,812
53102	Radio Communication	848,986	2,342,527	2,178,862	347,046	241,891		155,088	6,114,400
53104	Technology Equipment Refresh		350,510		1,501,359			671,277	2,523,146
53105	Radio Equipment Refresh						578,762		578,762
53106	IT System Development Fund			9,250,901	406,600			(26,156,118)	(16,498,617)
54101	Public Building Allocations	5,010,117	47,293,203		22,192		2,323,558	1,162,749	55,811,819
55101	Office Of General Counsel-Fund	10,395,022	2,103,518		1			397,778	12,896,319
56101	Self Insurance	2,000,770	59,257,511		2			534,843	61,793,126
56201	Group Health	1,155,755	92,749,697		1			204,528	94,109,981
56301	Insured Programs	910,814	14,876,491		3			101,391	15,888,699
57101	Debt Management Fund			69,501,473				417,847,808	487,349,281
Total Internal Service Funds		41,222,385	281,546,934	83,508,986	30,328,421	261,759	30,707,193	397,091,289	864,666,967

Motor Pool
Subfund - 51101

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Charges for Services	27,517,337	32,302,526	39,219,472	21.4%	6,916,946
Miscellaneous Revenue	535,406	477,829	507,800	6.3%	29,971
TOTAL REVENUE	28,052,743	32,780,355	39,727,272	21.2%	6,946,917
EXPENDITURES					
Personnel Expenses	5,757,221	7,099,707	6,854,169	(3.5%)	(245,538)
Operating Expenses	22,732,805	24,793,783	31,986,238	29.0%	7,192,455
Capital Outlay	90,668	2	2	0.0%	0
Other Uses	905,585	886,863	886,863	0.0%	0
TOTAL EXPENDITURES	29,486,278	32,780,355	39,727,272	21.2%	6,946,917

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	106	98	(8)
Part Time Hours	9,802	9,802	0

MOTOR POOL SUBFUND 51101

BACKGROUND

This internal service fund accumulates and allocates the costs of the operation of the City's fleet management / motor pool activity. This fund, as with other internal service funds, recovers its costs via charges to its users/customers. Fleet Management is responsible for all of the maintenance and fueling of the entire City owned vehicle fleet including most independent authorities and the Duval County School Board. Fleet Management performs most of the warranty work on City vehicles but has outsourced many of the smaller repairs and maintenance items.

SERVICE LEVELS

The elimination of vacant positions will not affect service levels in fiscal year 2022-2023.

REVENUE

Charges for Services

This category houses the internal service fund billings to its customers, including City departments and government agencies, and is directly related to the budgeted expenditures in this fund.

Miscellaneous Revenue

This category includes estimated interest income, revenue for warranty work, and contribution-loss deductible revenue.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits. The net decrease is being driven by the elimination of eight vacant positions.

Operating Expenses

This category is made of various small items and several large expenditures including \$19.4 million for fuel, \$4.9 million for parts / tires and \$4.5 million sublet repairs (vehicle repairs by outside vendors). The net increase is being driven by a \$443,800 increase in sublet repairs, a \$384,000 increase in parts / tires, and a \$6.3 million increase in estimated fuel costs, based on the EIA estimates.

Other Uses

This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP

Eight vacant positions were eliminated as part of the budget process.

Motor Pool - Vehicle Replacement
Subfund - 51102

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Charges for Services	33,125,426	31,067,122	29,208,892	(6.0%)	(1,858,230)
Miscellaneous Revenue	2,232,482	2,473,263	1,660,820	(32.8%)	(812,443)
Fund Balance Appropriation	0	3,632,047	0	(100.0%)	(3,632,047)
TOTAL REVENUE	35,357,908	37,172,432	30,869,712	(17.0%)	(6,302,720)
EXPENDITURES					
Personnel Expenses	251,745	257,195	269,324	4.7%	12,129
Operating Expenses	101,993	139,628	143,008	2.4%	3,380
Capital Outlay	0	1	1	0.0%	0
Debt Service	8,290,000	5,047,250	2,577,750	(48.9%)	(2,469,500)
Transfers to Other Funds	24,279,732	31,653,602	27,804,873	(12.2%)	(3,848,729)
Other Uses	130,825	74,756	74,756	0.0%	0
TOTAL EXPENDITURES	33,054,295	37,172,432	30,869,712	(17.0%)	(6,302,720)

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	3	3	0
Part Time Hours	0	0	0

MOTOR POOL - VEHICLE REPLACEMENT SUBFUND 51102

BACKGROUND

This internal service fund accumulates and allocates the costs for the replacement of City owned vehicles. The fund also houses the operating costs and debt service associated with vehicle replacement.

SERVICE LEVELS

Service levels, for this internal service provider, are unchanged for fiscal year 2022-2023.

REVENUE

Charges for Services

This category houses the internal service fund billings to its customers, including City departments and government agencies, and is directly related to current and previously approved vehicle replacements as well as the budgeted operating expenditures in this fund.

Miscellaneous Revenue

This category includes estimated interest income, revenue for surplus vehicle sales, and contribution-loss deductible revenue. The decrease is being driven by the removal of FY 22 one-time revenue derived from the sale of two helicopters which are part of the FY 22 vehicle replacement schedule.

Fund Balance Appropriation

The FY 22 fund balance appropriation has been removed.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase in this category is mainly due to pay increases effective October 1st, 2021 and October 1st, 2022 related to collective bargaining.

Operating Expenses

This category is made of various small items, the largest of which is a supervision allocation of \$79,750 from the Fleet Operating fund (SF 51101), miscellaneous services and charges of \$42,000 and IT internal service charges of \$14,437.

Debt Service

This amount represents the interest and principal debt repayment for vehicles previously purchased with borrowed funds. Fiscal year 2023 is the final year of debt service for vehicles previously purchased with borrowed funds.

Transfers to Other Funds

This is the excess revenue over expenditure total in this subfund that is available to fund the FY 23 vehicle replacements and is being transferred to the Direct Replacement fund (SF 51103).

Other Uses

This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

Motor Pool - Direct Replacement
Subfund - 51103

	Actuals FY 2020-2021	Adopted FY 2021-2022	Approved FY 2022-2023	Change From Prior Year	
				Percent	Dollar
REVENUE					
Miscellaneous Revenue	276,776	132,398	214,535	62.0%	82,137
Transfers From Other Funds	24,279,732	31,653,602	27,804,873	(12.2%)	(3,848,729)
TOTAL REVENUE	24,556,508	31,786,000	28,019,408	(11.8%)	(3,766,592)
EXPENDITURES					
Capital Outlay	23,798,834	31,786,000	28,019,408	(11.8%)	(3,766,592)
TOTAL EXPENDITURES	23,798,834	31,786,000	28,019,408	(11.8%)	(3,766,592)

AUTHORIZED POSITION CAP

	Adopted FY 2021-2022	Approved FY 2022-2023	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

MOTOR POOL - DIRECT REPLACEMENT SUBFUND 51103

BACKGROUND

This internal service fund represents the spending by Fleet Management on direct vehicle replacements (pay-go), rather than through borrowing.

REVENUE

Miscellaneous Revenue

This category represents anticipated interest income for FY 23. The amount is based on the fund's average cash balance and the anticipated interest rate.

Transfers From Other Funds

This amount includes a transfer from the Vehicle Replacement fund (SF 51102) to fund the FY 23 vehicle replacements.

EXPENDITURES

Capital Outlay

This is the total capital requirement for the FY 23 Council approved vehicle replacement. The budget ordinance 2022-0504-E schedule B4c contains a complete list of all vehicles to be replaced and/or purchased in FY 23, which can be found at: [City of Jacksonville - Legislation \(legistar.com\)](https://legistar.com/View/00000000-0000-0000-0000-000000000000)

Copy Center
Subfund - 52101

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Charges for Services	2,120,781	2,723,585	2,755,263	1.2%	31,678
Miscellaneous Revenue	2,105	1,898	0	(100.0%)	(1,898)
Fund Balance Appropriation	0	23,458	14,584	(37.8%)	(8,874)
TOTAL REVENUE	2,122,886	2,748,941	2,769,847	0.8%	20,906
EXPENDITURES					
Personnel Expenses	278,211	293,970	298,860	1.7%	4,890
Operating Expenses	1,895,521	2,317,096	2,341,986	1.1%	24,890
Capital Outlay	0	10,001	14,585	45.8%	4,584
Other Uses	116,446	127,874	114,416	(10.5%)	(13,458)
TOTAL EXPENDITURES	2,290,177	2,748,941	2,769,847	0.8%	20,906

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	5	5	0
Part Time Hours	0	0	0

COPY CENTER SUBFUND 52101

BACKGROUND

This internal service fund accumulates and allocates the cost of the City's centralized mailroom, centralized copy center/print shop and copier consolidation program. This internal service fund recovers its costs via charges to its users/customers.

SERVICE LEVELS

Service levels, for this internal service provider, are unchanged for fiscal year 2022-2023.

REVENUE

Charges for Services

This category houses the internal service fund billings to its customers, including City departments and government agencies, and is directly related to the budgeted expenditures in this fund.

Miscellaneous Revenue

This category houses interest income revenue. Due to the cash position in the fund at the end of fiscal year 2021, no interest income is being budgeted for FY 23.

Fund Balance Appropriation

Fund balance is being appropriated to cover \$14,585 in one-time capital outlay funding.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase in this category is mainly due to pay increases effective October 1st, 2021 and October 1st, 2022 related to collective bargaining.

Operating Expenses

This category is made of various small items and several large expenditures including \$1.4 million for the city's consolidated copier contract, \$571,450 for citywide postage and \$183,000 for external printing. The net increase is being driven by a \$20,000 increase in external printing costs for JFRD's annual hurricane guide.

Capital Outlay

One-time capital funding has been provided to replace an automated paper folder in the copy center.

Other Uses

This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

Information Technologies
Subfund - 53101

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Charges for Services	39,225,144	42,456,711	42,450,510	0.0%	(6,201)
Miscellaneous Revenue	76,095	55,369	106,504	92.4%	51,135
Fund Balance Appropriation	0	567,008	156,798	(72.3%)	(410,210)
TOTAL REVENUE	39,301,239	43,079,088	42,713,812	(0.8%)	(365,276)
EXPENDITURES					
Personnel Expenses	12,611,747	13,431,491	13,478,568	0.4%	47,077
Operating Expenses	23,082,590	28,531,815	28,102,245	(1.5%)	(429,570)
Capital Outlay	177,569	4	17,221		17,217
Grants, Aids & Contributions	24,836	19,868	19,868	0.0%	0
Transfers to Other Funds	2,401,198	0	0		0
Other Uses	1,082,616	1,095,910	1,095,910	0.0%	0
TOTAL EXPENDITURES	39,380,555	43,079,088	42,713,812	(0.8%)	(365,276)

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	120	119	(1)
Part Time Hours	14,660	14,660	0

INFORMATION TECHNOLOGIES SUBFUND 53101

BACKGROUND

This internal service fund accumulates and allocates current application maintenance costs of computer software and/or equipment owned, leased or operated by the City and selected independent agencies and records management (archive) functions.

SERVICE LEVELS

The elimination of a position within this fund will not affect service levels, for this internal service provider, in fiscal year 2022-2023.

REVENUE

Charges for Services

This category houses the internal service fund billings to its customers, including City departments and government agencies, and is directly related to the budgeted expenditures in this fund.

Miscellaneous Revenue

This category represents anticipated interest income for FY 23. The amount is based on the fund's average cash balance and the anticipated interest rate.

Fund Balance Appropriation

Available fund balance is being appropriated to cover various one-time expenditures.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase in this category is mainly due to pay increases effective October 1st, 2021 and October 1st, 2022 related to collective bargaining which is somewhat offset by the elimination of a vacant position.

Operating Expenses

This category is made of various small items and several large expenditures including \$617,812 in IT equipment replacement charges, \$973,706 in facility costs including utilities, \$2.2 million for contractual services / IT contract employees, \$3.3 million for telephone and data lines, \$4.7 million for software hosting services, \$5.4 million for hardware and software maintenance and licenses, and \$9.7 million for IT system development charges. The net decrease is being driven by cost associated with the City's financial enterprise solution or 1Cloud. The FY 23 budget includes a decrease in IT system development charges of \$1.3 million and an increase of \$852,652 in hardware and software maintenance and licenses as costs shift from development to annual operating expenses.

Capital Outlay

Capital funding has been provided in FY 23 to purchase desktops, laptops and monitors for new positions added in the Tourist Development Council and Building Inspection.

Grants, Aids and Contributions

This category houses a payment to JEA for fiber connection to Cecil 9-1-1 center per the MOU.

Other Uses

This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP

One vacant position was eliminated as part of the budget process.

Radio Communication
Subfund - 53102

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Charges for Services	3,348,703	4,139,750	6,111,839	47.6%	1,972,089
Miscellaneous Revenue	5,987	11,764	2,561	(78.2%)	(9,203)
TOTAL REVENUE	3,354,690	4,151,514	6,114,400	47.3%	1,962,886
EXPENDITURES					
Personnel Expenses	859,416	844,887	848,986	0.5%	4,099
Operating Expenses	1,610,568	1,717,179	2,342,527	36.4%	625,348
Capital Outlay	425,320	760,632	347,046	(54.4%)	(413,586)
Debt Service	529,303	439,500	2,178,862	395.8%	1,739,362
Grants, Aids & Contributions	224,363	234,228	241,891	3.3%	7,663
Transfers to Other Funds	83,573	0	0		0
Other Uses	138,638	155,088	155,088	0.0%	0
TOTAL EXPENDITURES	3,871,181	4,151,514	6,114,400	47.3%	1,962,886

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	10	10	0
Part Time Hours	0	0	0

RADIO COMMUNICATION SUBFUND 53102

BACKGROUND

This internal service fund accumulates and allocates the cost for radio communications including installs, upgrades and repairs for the general government as well as JEA, JTA and JAA.

SERVICE LEVELS

Service levels, for this internal service provider, are unchanged for fiscal year 2022-2023.

REVENUE

Charges for Services

This represents the costs billed to other departments and government agencies and is directly related to the budgeted expenditures in this fund.

Miscellaneous Revenue

This category represents anticipated interest income for FY 23. The amount is based on the fund's average cash balance and the anticipated interest rate.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase in this category is mainly due to pay increases effective October 1st, 2021 and October 1st, 2022 related to collective bargaining. This is offset somewhat by decreases in the defined benefit pension contributions of \$81,611.

Operating Expenses

This category is made of various small items and several large expenditures including \$217,966 for repairs and maintenance, \$261,875 in IT computer system maintenance and security charges, \$227,046 in supervision allocation charges from the IT operating fund (SF 53101) and \$1,275,710 in hardware / software maintenance and license agreements with Motorola and other vendors for the City's radio hardware / software. The net increase is being driven by a \$535,801 increase in maintenance and license agreements for newly replace Motorola radios.

Capital Outlay

Funding has been provided to purchase required radio equipment for new apparatus and positions within Jacksonville Fire and Rescue.

Debt Service

The budgeted amount is the estimated debt repayment for the fire station paging project and the Ed Ball - radio tower and backup system project. Debt service for the Ed Ball radio tower and backup system will begin in FY 23 and is driving the budget increase in this category. The budget ordinance 2022-0504-E schedule B4 contains a complete list of non-CIP debt funded projects and repayments in FY 23, which can be found at: [City of Jacksonville - Legislation \(legistar.com\)](https://legistar.com/City_of_Jacksonville)

Grants, Aids & Contributions

This category includes the estimated payment to JEA for the estimated JEA operating costs at the JEA owned tower sites.

Other Uses

This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

Technology Equipment Refresh
Subfund - 53104

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Charges for Services	2,175,537	1,070,284	1,935,507	80.8%	865,223
Miscellaneous Revenue	77,244	4,508	8,877	96.9%	4,369
Transfers From Other Funds	0	0	578,762		578,762
Fund Balance Appropriation	0	474,257	0	(100.0%)	(474,257)
TOTAL REVENUE	2,252,781	1,549,049	2,523,146	62.9%	974,097
EXPENDITURES					
Operating Expenses	660,447	40,832	350,510	758.4%	309,678
Capital Outlay	662,594	1,508,217	1,501,359	(0.5%)	(6,858)
Other Uses	0	0	671,277		671,277
TOTAL EXPENDITURES	1,323,041	1,549,049	2,523,146	62.9%	974,097

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

TECHNOLOGY EQUIPMENT REFRESH SUBFUND 53104

BACKGROUND

This internal service fund accounts for the refresh and replacement of the City's technology equipment and infrastructure including computers, servers, network equipment and uninterrupted power supply equipment. All proposed equipment will be purchased with pay-go funds derived from customer repayments from current and prior year equipment refresh items.

Additional information can be found on the fiscal year 2023-2027 IT system development project schedule in the Capital Projects section of this document.

REVENUE

Charges for Services

This amount represents the customer billings for both the FY 23 approved and previously approved equipment replacement.

Miscellaneous Revenue

This category represents anticipated interest income for FY 23. The amount is based on the fund's average cash balance and the anticipated interest rate.

Transfers From Other Funds

Available funding from the Radio Equipment Refresh fund (SF 53105) is being transferred to fund current fiscal year and future JFRD mobile data terminal (MDT) refresh.

Fund Balance Appropriation

The fund balance appropriation from FY 22 has been removed.

EXPENDITURES

Operating Expenses

This category includes the contractual services cost for deploying equipment as well as any equipment costs for computer, telecommunication, server and network equipment that do not meet the \$1,000 capital threshold.

Capital Outlay

This category includes equipment costs for various computer, telecommunication, server and network equipment that meet the \$1,000 capital threshold.

○ Servers	\$334,147
○ Network equipment	\$336,203
○ Desktop and Laptop equipment	\$379,863
○ JFRD MDT equipment	\$451,146

Cash Carryover

The remaining budgetary balance in the fund is being placed in a contingency for future year IT equipment purchases.

Radio Equipment Refresh
Subfund - 53105

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Charges for Services	3,475,998	578,762	0	(100.0%)	(578,762)
Miscellaneous Revenue	3,684	0	0		0
Fund Balance Appropriation	0	0	578,762		578,762
TOTAL REVENUE	3,479,682	578,762	578,762	0.0%	0
EXPENDITURES					
Capital Outlay	3,478,141	0	0		0
Transfers to Other Funds	0	0	578,762		578,762
Other Uses	0	578,762	0	(100.0%)	(578,762)
TOTAL EXPENDITURES	3,478,141	578,762	578,762	0.0%	0

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

RADIO EQUIPMENT REFRESH SUBFUND 53105

BACKGROUND

This internal service fund was created in fiscal year 2015-2016 to house the replacement of the City's portable and mobile radio equipment. This refresh was slated to continue through fiscal year 2025-2026.

As part of two separate pieces of legislation appropriating American Rescue Plan (ARPA) funding, the radio equipment refresh was accelerated and will be completed using ARPA funding in FY 23. Beginning in FY 23, this fund will be decommissioned and any residual balances will be used to fund the mobile data terminal refresh.

Additional information can be found on the fiscal year 2023-2027 IT system development project schedule in the Capital Projects section of this document.

REVENUE

Charges for Services

The budget for FY 22 customer billings has been removed.

Fund Balance Appropriation

Fund balance created by the FY 22 budgeted customer billing / cash carryover is being appropriated and transferred to the Technology Equipment Refresh fund (SF 53104).

EXPENDITURES

Transfers to Other Funds

Available fund balance is being transferred to the Technology Equipment Refresh fund (SF 53104) to fund the mobile data terminal refresh.

Other Uses

The FY 22 budgeted cash carryover, which was generated from FY 22 customer billing revenue, has been removed.

IT System Development Fund
Subfund - 53106

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Charges for Services	13,126,568	430,660	(16,498,617)	(3,931.0%)	(16,929,277)
Miscellaneous Revenue	159,346	0	0		0
Other Sources	8,901,000	0	0		0
TOTAL REVENUE	22,186,913	430,660	(16,498,617)	(3,931.0%)	(16,929,277)
EXPENDITURES					
Personnel Expenses	145,773	0	0		0
Operating Expenses	6,689	0	0		0
Capital Outlay	3,298,928	430,660	406,600	(5.6%)	(24,060)
Debt Service	6,928,698	7,858,400	9,250,901	17.7%	1,392,501
Other Uses	0	(7,858,400)	(26,156,118)	232.8%	(18,297,718)
TOTAL EXPENDITURES	10,380,088	430,660	(16,498,617)	(3,931.0%)	(16,929,277)

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

IT SYSTEM DEVELOPMENT FUND SUBFUND 53106

BACKGROUND

This all-year internal service fund was created in fiscal year 2018-2019 and will house the IT system development projects for fiscal year 2017-2018 and onward. This fund is also project driven which will allow multi-year tracking, transparency and accountability related to IT projects. This internal service fund accumulates and allocates the cost of IT system development for the City of Jacksonville and various independent agencies.

Additional information can be found on the fiscal year 2023-2027 IT system development project schedule in the Capital Projects section of this document.

REVENUE

Charges for Services

This category normally consists of internal service revenue generated from charges billed to other departments and agencies for FY 23 projects and previously approved projects on the five-year IT system development plan. The negative budget amount in FY 23 is due to a onetime change in the accounting method for project revenue and expense within the City's new financial system (1Cloud).

EXPENDITURES

Capital Outlay

This amount is the FY 23 capital funding for project(s). The detail by project, including operating costs, can be found in the Capital Projects section of this document.

- Real Estate Management System \$406,600

Debt Service

This amount represents the estimated FY 23 interest and principal payback for loans issued for projects included in this fund. The increase is being driven by debt service costs associated with the Enterprise Financial / Resource Management Solution or 1Cloud.

Other Uses

The negative budget amount in FY 23 is due to a onetime change in the accounting method for project revenue and expense in the City's new financial system.

Public Building Allocations
Subfund - 54101

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Charges for Services	47,313,029	47,574,652	55,304,983	16.2%	7,730,331
Miscellaneous Revenue	266,367	202,882	279,806	37.9%	76,924
Fund Balance Appropriation	0	363,505	227,030	(37.5%)	(136,475)
TOTAL REVENUE	47,579,396	48,141,039	55,811,819	15.9%	7,670,780
EXPENDITURES					
Personnel Expenses	4,747,080	4,757,260	5,010,117	5.3%	252,857
Operating Expenses	38,168,753	39,847,034	47,293,203	18.7%	7,446,169
Capital Outlay	35,200	8,252	22,192	168.9%	13,940
Transfers to Other Funds	4,673,474	2,320,489	2,323,558	0.1%	3,069
Other Uses	1,045,766	1,208,004	1,162,749	(3.7%)	(45,255)
TOTAL EXPENDITURES	48,670,272	48,141,039	55,811,819	15.9%	7,670,780

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	61	61	0
Part Time Hours	1,146	0	(1,146)

PUBLIC BUILDING ALLOCATIONS SUBFUND 54101

BACKGROUND

This internal service fund accumulates and allocates the cost of the daily operation, maintenance, utilities and security for all public buildings. The costs are billed to the building occupants based on occupied square footage.

SERVICE LEVELS

Service levels, for this internal service provider, are unchanged for fiscal year 2022-2023.

REVENUE

Charges for Services

This revenue represents the costs billed to other departments and government agencies and is directly related to the budgeted expenditures in this fund.

Miscellaneous Revenue

This amount represents the tenant revenue for non-City occupants of city buildings and anticipated interest earnings for FY 23. The net increase is due to a \$32,475 increase in estimated interest earnings and a \$44,449 increase in tenant revenue.

Fund Balance Appropriation

Available fund balance is being appropriated for an "emergency fund" of \$250,000, net of revenue, to address unanticipated repairs, requests or emergency issues as they arise throughout the fiscal year with the remaining balance to cover one-time costs.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase in this category is mainly due to pay increases effective October 1st, 2021 and October 1st, 2022 related to collective bargaining.

Operating Expenses

This category is made of various small items and several large expenditures for City buildings and building maintenance including \$2.6 million for building janitorial and cleaning, \$2.6 million for property insurance on City buildings, \$2.8 million in contractual services for building maintenance, \$3.1 million for building security, \$3.7 million for repairs and maintenance, \$11.4 million in Public Buildings internal service charges within the fund and \$19.4 million in utility costs. The net increase is being driven by increased costs in utilities of \$3.8 million due JEA rate changes, Public Building internal service charges within the fund of \$1.5 million, building security of \$821,555, and miscellaneous insurance allocation of \$482,094.

Capital Outlay

Capital funding has been provided to replace 14 end of life automated external defibrillators (AED) at various city buildings.

Transfers to Other Funds

This represents a transfer from this fund to the General Fund – GSD (SF 00111) to pay the debt service costs for the Ed Ball and the Haverty's buildings.

Other Uses

This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP

The part-time hours in the fund were removed as part of the budget process.

Office Of General Counsel
Subfund - 55101

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Charges for Services	9,609,613	12,144,675	12,881,319	6.1%	736,644
Miscellaneous Revenue	29,898	16,985	15,000	(11.7%)	(1,985)
Fund Balance Appropriation	0	689,029	0	(100.0%)	(689,029)
TOTAL REVENUE	9,639,510	12,850,689	12,896,319	0.4%	45,630
EXPENDITURES					
Personnel Expenses	9,077,872	9,768,797	10,395,022	6.4%	626,225
Operating Expenses	1,840,160	1,995,084	2,103,518	5.4%	108,434
Capital Outlay	8,853	1	1	0.0%	0
Other Uses	344,881	1,086,807	397,778	(63.4%)	(689,029)
TOTAL EXPENDITURES	11,271,766	12,850,689	12,896,319	0.4%	45,630

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	73	76	3
Part Time Hours	2,600	2,600	0

**OFFICE OF GENERAL COUNSEL
SUBFUND 55101**

BACKGROUND

This internal service fund accumulates and allocates the cost of the Office of the General Counsel and recovers its costs via charges to its users / customers, which include the City, independent authorities, and boards/commissions of the government.

SERVICE LEVELS

Service levels for this internal service provider are unchanged for fiscal year 2022-2023.

REVENUE

Charges for Services

This category houses the internal service fund billings to its customers, including City departments and government agencies, and is directly related to the budgeted expenditures in this fund.

Miscellaneous Revenue

This amount represents anticipated miscellaneous sales and charges for litigation costs such as requests for copies, garnishments, or public records requests. The change in this category is entirely attributable to the removal of the interest earnings due to the balance of the subfund during FY 22.

Fund Balance Appropriation

Fund balance appropriation was removed for FY 23.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase in this category is mainly due to pay increases effective October 1st, 2021 and October 1st, 2022 related to collective bargaining, and costs associated with the additional positions moved into this department as detailed in the Authorized Position Cap section.

Operating Expenses

This category includes various expenditures, the largest of which include \$829,337 in professional services that includes funding for outside legal counsel, expert witnesses, mediators, and a special counsel pursuant to municipal code section 108.505(b), as well as \$406,270 for computer system maintenance and security costs, \$227,748 in facilities costs and \$175,000 in dues and subscription costs associated with licensing and credentials for General Counsel staff. The net increase in this category is due to a variety of factors, including increases of \$45,104 in computer system maintenance and security costs and \$38,145 in facilities costs. A supervision allocation budget was also added for FY 23 that reflects newly shared work duties for the full-time employee in the general fund division of this department.

Other Uses

This category includes a \$397,778 charge for the City's indirect cost recovery study. The change in this category is due to the elimination of the contingency budget.

AUTHORIZED POSITION CAP

The overall full time position cap increased by three positions during the budget process: one Attorney position and one Paralegal position added to provide services for the Planning Department, and one Attorney position to replace a position that was previously moved to provide an in-house employment attorney for JEA. Part-time hours remain unchanged.

Self Insurance
Subfund - 56101

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Charges for Services	49,984,816	52,522,397	60,490,149	15.2%	7,967,752
Miscellaneous Revenue	2,258,036	1,210,913	1,205,891	(0.4%)	(5,022)
Fund Balance Appropriation	0	197,743	97,086	(50.9%)	(100,657)
TOTAL REVENUE	52,242,852	53,931,053	61,793,126	14.6%	7,862,073
EXPENDITURES					
Personnel Expenses	1,731,690	1,860,312	2,000,770	7.6%	140,458
Operating Expenses	53,546,237	51,512,153	59,257,511	15.0%	7,745,358
Capital Outlay	0	2	2	0.0%	0
Other Uses	429,790	558,586	534,843	(4.3%)	(23,743)
TOTAL EXPENDITURES	55,707,717	53,931,053	61,793,126	14.6%	7,862,073

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	24	24	0
Part Time Hours	2,600	2,600	0

SELF INSURANCE SUBFUND 56101

BACKGROUND

This fund administers a self-insured Worker's Compensation and General Auto/Liability program for the City and independent agencies such as the Jacksonville Electric Authority, Jacksonville Port Authority, Jacksonville Housing Authority and the Jacksonville Aviation Authority. As an internal service fund, revenues are generally billings to other City funds and independent agencies. Exceptions to this rule include interest earnings and monies from the State of Florida for 2nd injury worker's compensation claims.

SERVICE LEVELS

Service levels, for this internal service provider, are unchanged for fiscal year 2022-2023.

REVENUE

Charges for Services

The bulk of this revenue is from billings to using agencies, including independent authorities, for premiums paid from this fund.

Miscellaneous Revenue

This amount includes the FY 23 estimates for investment pool earnings and earnings from escrow deposits.

Fund Balance Appropriation

Available fund balance is being appropriated to cover the net cost for FY 23 ergonomic assessment program.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase in this category is mainly due to pay increases effective October 1st, 2021 and October 1st, 2022 related to collective bargaining.

Operating Expenses

This category contains various small operating costs as well as the actuarial estimated costs and premiums for the City's general liability, auto liability and workers compensation programs, which makes up \$52.9 million of the total budget and accounts for \$7.04 million of the increase from the prior year.

Other Uses

This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

Group Health
Subfund - 56201

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Charges for Services	71,246,329	78,130,898	83,329,288	6.7%	5,198,390
Miscellaneous Revenue	492,864	266,077	380,693	43.1%	114,616
Transfers From Other Funds	3,000,000	3,000,000	0	(100.0%)	(3,000,000)
Fund Balance Appropriation	0	14,075,196	10,400,000	(26.1%)	(3,675,196)
TOTAL REVENUE	74,739,193	95,472,171	94,109,981	(1.4%)	(1,362,190)
EXPENDITURES					
Personnel Expenses	879,572	1,016,793	1,155,755	13.7%	138,962
Operating Expenses	83,264,611	94,250,849	92,749,697	(1.6%)	(1,501,152)
Capital Outlay	0	1	1	0.0%	0
Other Uses	212,406	204,528	204,528	0.0%	0
TOTAL EXPENDITURES	84,356,588	95,472,171	94,109,981	(1.4%)	(1,362,190)

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	9	9	0
Part Time Hours	3,440	3,440	0

GROUP HEALTH SUBFUND 56201

BACKGROUND

This internal service fund administers the City's group health plans including group health, life insurance and other types of insurances. On January 1, 2015, the City of Jacksonville moved to a self-insurance plan, pursuant to Ordinance 2014-546-E. As of January 1, 2020, FOP and IAFF members moved to their own health, dental, and vision plan managed by the unions. This has resulted in the employee portion of the contribution for the employees in those unions no longer flowing through this fund.

SERVICE LEVELS

Service levels for this internal service provider are unchanged for fiscal year 2022-2023.

REVENUE

Charges for Services

This category includes revenue from billings to using agencies for premiums paid from this fund. The change in this category is due to general premium increase costs for health, dental, vision and life insurance for both public safety and non-public safety City employees in FY 23.

Miscellaneous Revenue

This category represents anticipated interest income for FY 23.

Transfers From Other Funds

This category historically includes a contribution from the General Fund – General Services District (SF 00111) to keep employee and employer costs flat. The change in this category is due to the removal of the \$3,000,000 General Fund contribution for FY 23.

Fund Balance Appropriation

Available fund balance is being appropriated to balance the fund.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase in this category is mainly due to pay increases effective October 1st, 2021 and October 1st, 2022 related to collective bargaining.

Operating Expenses

Of the \$92.7 million in this category, \$91.7 million is funding to pay for various insurance costs including health, dental, vision and life insurance premiums as well as group health claims. The remainder includes various expenses such as internal service charges and professional services. The net decrease in this category is primarily driven by a \$5.5 million reduction in the budget for paid health insurance claims, based on historic usage. There was also a \$200,000 reduction in Professional Services due to a change in the city's employee wellness plan provider. However, these reductions have been largely offset by increases in other accounts in this category, the largest of which includes \$4.1 million in public safety health trust costs for FY 23. It should be noted that the actuarial amount for health insurance is not indicative of the City's actual health insurance claims paid.

Other Uses

This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged from the prior year.

Insured Programs
Subfund - 56301

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Charges for Services	11,177,092	12,521,293	15,297,139	22.2%	2,775,846
Miscellaneous Revenue	72,582	39,412	68,104	72.8%	28,692
Fund Balance Appropriation	0	735,690	523,456	(28.8%)	(212,234)
TOTAL REVENUE	11,249,674	13,296,395	15,888,699	19.5%	2,592,304
EXPENDITURES					
Personnel Expenses	762,989	780,921	910,814	16.6%	129,893
Operating Expenses	10,454,684	12,414,080	14,876,491	19.8%	2,462,411
Capital Outlay	0	3	3	0.0%	0
Other Uses	92,597	101,391	101,391	0.0%	0
TOTAL EXPENDITURES	11,310,271	13,296,395	15,888,699	19.5%	2,592,304

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	8	8	0
Part Time Hours	1,110	1,110	0

INSURED PROGRAMS SUBFUND 56301

BACKGROUND

This internal service fund administers a Miscellaneous Insurance Program for the City and Jacksonville Port Authority. Along with other policies, the City maintains property coverage, aviation insurance, a blanket crime policy and a policy covering the River Walk.

SERVICE LEVELS

The FY 23 budget includes \$34,256 to expand the City's fleet monitoring program by 32 additional vehicles.

REVENUE

Charges for Services

The bulk of this revenue is from billings to the various using agencies for premiums paid from this fund. The net increase is tied to the budgeted expenditures in the fund.

Miscellaneous Revenue

This category represents anticipated interest income for FY 23. The amount is based on the fund's average cash balance and the anticipated interest rate.

Fund Balance Appropriation

Fund balance is being appropriated and set aside to pay insurance deductible(s) for any FY 23 incidents that require the City to pay a deductible to its insurance carrier, net of any FY 23 revenue generated from billings related to FY 22 incidents.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase in this category is mainly due to pay increases effective October 1st, 2021 and October 1st, 2022 related to collective bargaining.

Operating Expenses

This category contains various small operating costs as well as the cost for the City's various insurance premiums which makes up \$13.62 million of the total budget and are increasing by \$2.76 million from the prior year. The largest of these premiums are property insurance of \$9.55 million, excess workers compensation of \$1.77 million and general liability / auto policy of \$1.1 million all of which are increasing in FY 23 by \$1,957,569, \$200,770 and \$92,238 respectively.

Other Uses

This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

Debt Management Fund
Subfund - 57101

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Charges for Services	77,604,140	79,072,042	69,501,473	(12.1%)	(9,570,569)
Miscellaneous Revenue	519,994	0	0		0
Other Sources	115,703,805	399,895,499	417,847,808	4.5%	17,952,309
TOTAL REVENUE	193,827,939	478,967,541	487,349,281	1.7%	8,381,740
EXPENDITURES					
Debt Service	99,092,647	79,072,042	69,501,473	(12.1%)	(9,570,569)
Other Uses	96,935,000	399,895,499	417,847,808	4.5%	17,952,309
TOTAL EXPENDITURES	196,027,647	478,967,541	487,349,281	1.7%	8,381,740

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

DEBT MANAGEMENT FUND SUBFUND 57101

BACKGROUND

The City routinely accesses the capital markets to facilitate the purchase of capital assets and to build, improve, and maintain public capital infrastructure. This fund houses that activity including the authorized borrowing amount and the anticipated debt service repayments from the various City departments and funds.

REVENUE

Charges for Services

This category houses the revenue received from user departments for debt service due during FY 23.

Other Sources

This category houses the FY 23 authorized new borrowing net of any de-authorization of prior year capacity.

EXPENDITURES

Debt Service

This category includes the estimated cost of administering the fund for FY 23 and the estimated payments to various financial institutions and debt service funds for the cost of borrowed funds.

Other Uses

This category includes the FY 23 new loan amounts to be borrowed net of any de-authorization of prior year capacity. The budget ordinance 2022-0504-E schedule B4 contains a complete list debt funded items, which can be found at: [City of Jacksonville - Legislation \(legistar.com\)](https://legistar.com/View/00000000-0000-0000-0000-000000000000)

➤ General Capital Improvement Projects	\$439,706,870
➤ Solid Waste Capital Improvement Projects	\$6,150,000
➤ Radio Site Expansion - Montgomery Correctional	\$3,088,500
➤ Ed Ball Radio Tower and Backup System	\$2,041,450
➤ JPA Obligation- JaxPort Dredging (2020-377-E)	(\$2,300,000)
➤ JaxPort Dredging (2020-377-E)	(\$30,839,012)

Page Left Blank Intentionally
For Easier Viewing of Data and
Tables For Those Using Non-Electronic
Versions of This Document

OTHER FUNDS

OTHER FUNDS
Summary of Subfunds

Capital Project Funds										
SF	Description	Personnel Expenses	Operating Expenses	Debt Service	Capital Outlay	Grants, Aids & Contrib.	Transfers to Other Funds	Other Uses	Approved Budget	
32102	General Capital Projects		4,512,049					(3,550,910)	961,139	
32124	2023 Authorized Capital Projects		457,751,475						457,751,475	
Total Capital Project Funds		0	0	0	462,263,524	0	0	(3,550,910)	458,712,614	
Permanent Funds										
SF	Description	Personnel Expenses	Operating Expenses	Debt Service	Capital Outlay	Grants, Aids & Contrib.	Transfers to Other Funds	Other Uses	Approved Budget	
05102	Art In Public Places Permanent Fund						29,254		29,254	
Total Component Units		0	0	0	0	0	29,254	0	29,254	
Pension Funds										
SF	Description	Personnel Expenses	Operating Expenses	Debt Service	Capital Outlay	Grants, Aids & Contrib.	Transfers to Other Funds	Other Uses	Approved Budget	
65101	General Employees Pension Trust	558,302	16,304,364		1			652,725	17,515,392	
65103	Correctional Officers Pension Trust		2,157,697					8,688	2,166,385	
Total Trust and Agency Funds		558,302	18,462,061	0	1	0	0	661,413	19,681,777	

Page Left Blank Intentionally
For Easier Viewing of Data and
Tables For Those Using Non-Electronic
Versions of This Document

General Capital Projects
Subfund - 32102

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Charges for Services	40,485	0	211,139		211,139
Miscellaneous Revenue	695,245	0	750,000		750,000
Other Sources	250,000	0	0		0
Transfers From Other Funds	100,000	0	0		0
Fund Balance Appropriation	0	0	0		0
TOTAL REVENUE	1,085,730	0	961,139		961,139
EXPENDITURES					
Operating Expenses	(102)	0	0		0
Capital Outlay	665,223	0	4,512,049		4,512,049
Grants, Aids & Contributions	46,250	0	0		0
Transfers to Other Funds	200,000	0	0		0
Other Uses	0	0	(3,550,910)		(3,550,910)
TOTAL EXPENDITURES	911,372	0	961,139		961,139

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

GENERAL CAPITAL PROJECTS SUBFUND 32102

BACKGROUND

This fund currently houses available unappropriated revenue and/or any budgetary transfers of prior year appropriations to fund project(s) in the FY 23 Capital Improvement Plan.

REVENUE

Charges for Services

This amount represents available sidewalk and curb repair revenue that is being appropriated to help fund the Sidewalk-Curb Construction and Repair project.

Miscellaneous Revenue

This amount represents available funding from a settlement agreement, approved by City Council on ordinance 2021-886-E, related to an HVAC system installed at the Animal Care and Protective Services facility in 2016. This appropriation is being used to fund a portion of the cost of the Animal Care and Protective Services HVAC Replacement project.

EXPENDITURES

Capital Outlay

This is the available funding for the projects listed below, included in the FY 23 approved Capital Improvement Plan. Additional information on these project(s), including the total project cost and the impact on operating expenses, can be found in the Capital Projects section of this document as well as in the FY 2023-2027 Capital Improvement Plan – Approved PDF located on the City’s website.

- Sidewalk-Curb Construction and Repair \$211,139
- Animal Care and Protective Services HVAC Replacement \$750,000
- First Coast High School Pool \$3,550,910

Other Uses

This amount represents prior year funding that was placed in a contingency within the First Coast High School Pool project that is being moved to capital outlay as part of the FY 23 approved Capital Improvement Plan.

2023 Authorized Capital Projects
 Subfund - 32124

	Actuals FY 2020-2021	Adopted FY 2021-2022	Approved FY 2022-2023	Change From Prior Year	
				Percent	Dollar
REVENUE					
Other Sources	0	0	444,836,820		444,836,820
Transfers From Other Funds	0	0	12,914,655		12,914,655
TOTAL REVENUE	0	0	457,751,475		457,751,475
EXPENDITURES					
Capital Outlay	0	0	457,751,475		457,751,475
TOTAL EXPENDITURES	0	0	457,751,475		457,751,475

AUTHORIZED POSITION CAP

	Adopted FY 2021-2022	Approved FY 2022-2023	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

2023 AUTHORIZED CAPITAL PROJECTS SUBFUND 32124

BACKGROUND

This fund currently houses the FY 23 Capital Improvement Plan - General Capital Improvement Projects. Projects can be funded with pay-go sources, such as interest income and transfers from other funds as well as with debt. Other funds with revenue use restrictions may also contribute funding to the Capital Improvement Plan, however the bulk of the project funding resides within this fund. A complete list of projects by funding source can be found in the Capital Projects section of this document.

REVENUE

Other Sources

This category houses the total amount of debt required to fund the adopted FY 23 Capital Improvement Plan – General Capital Improvement Projects.

Transfers From Other Funds

This category houses the various transfers from other funds for projects in the FY 23 Capital Improvement Plan.

➤ 00111 General Fund – GSD	\$10,177,710
➤ 10103 Fair Share Sector Areas Transportation Improvement	\$1,150,749
➤ 11302 Kathryn A Hanna Park Improvement	\$240,000
➤ 11307 Park Maintenance & Improvements	\$223,402
➤ 11509 General Governmental Activities	\$27,670
➤ 11526 General Trust & Agency - Appropriated	\$345,124
➤ 15104 Building Inspection	\$750,000

EXPENDITURES

Capital Outlay

All available funding, both pay-go and debt, are being used to fund the adopted FY 23 Capital Improvement Plan – General Capital Improvement Projects. Additional information on the FY 23 Capital Improvement Plan and its projects, including the total project cost and the impact on operating expenses, can be found in the FY 23-27 Capital Improvement Plan – Approved PDF located online at <http://www.coj.net/departments/finance/budget.aspx>

Art In Public Places Permanent Fund
Subfund - 05102

	Actuals FY 2020-2021	Adopted FY 2021-2022	Approved FY 2022-2023	Change From Prior Year	
				Percent	Dollar
REVENUE					
Miscellaneous Revenue	28,258	12,366	29,254	136.6%	16,888
TOTAL REVENUE	28,258	12,366	29,254	136.6%	16,888
EXPENDITURES					
Transfers to Other Funds	42,000	12,366	29,254	136.6%	16,888
TOTAL EXPENDITURES	42,000	12,366	29,254	136.6%	16,888

AUTHORIZED POSITION CAP

	Adopted FY 2021-2022	Approved FY 2022-2023	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

ART IN PUBLIC PLACES PERMANENT FUND SUBFUND 05102

BACKGROUND

Municipal Code Section 111.160(b)

Ordinance 2018-193-E established this fund to house 50% of the art auction sales proceeds derived from the Joan Mitchell Artwork pursuant. The annual interest earnings on the sale amount shall be appropriated each year and transferred to the Art in Public Places trust for the maintenance of the City's public art.

REVENUE

Miscellaneous Revenue

This category includes the available interest that has been earned on the revenue generated from the sale of the Joan Mitchell artwork.

EXPENDITURES

Transfers to Other Funds

The available interest is being transferred to the Art in Public Places Trust (SF 11532) for the maintenance of the City's public art.

General Employees Pension Trust
Subfund - 65101

	Actuals FY 2020-2021	Adopted FY 2021-2022	Approved FY 2022-2023	Change From Prior Year	
				Percent	Dollar
REVENUE					
Miscellaneous Revenue	525,015,801	18,632,586	17,515,392	(6.0%)	(1,117,194)
TOTAL REVENUE	525,015,801	18,632,586	17,515,392	(6.0%)	(1,117,194)
EXPENDITURES					
Personnel Expenses	366,434	438,103	558,302	27.4%	120,199
Operating Expenses	205,451,779	17,541,757	16,304,364	(7.1%)	(1,237,393)
Capital Outlay	0	1	1	0.0%	0
Other Uses	24,674,470	652,725	652,725	0.0%	0
TOTAL EXPENDITURES	230,492,683	18,632,586	17,515,392	(6.0%)	(1,117,194)

AUTHORIZED POSITION CAP

	Adopted FY 2021-2022	Approved FY 2022-2023	Change
Full Time Positions	5	5	0
Part Time Hours	1,300	1,300	0

GENERAL EMPLOYEES PENSION TRUST SUBFUND 65101

BACKGROUND

The General Employees' Pension Fund is the City's defined benefit pension fund for general employees which closed to new employees effective October 1, 2017. This fund records both employee and employer contributions, investment earnings, benefit payments and administrative expenses for the General Employees' Pension Fund. In addition to the City's general employees, this plan covers employees at various Independent Authorities such as the Jacksonville Housing Authority and JEA. This plan also includes state funded employees at Clerk of the Courts.

The employees' contribution rate is 10% with 0.3% being distributed to the disability plan. All new employees are required to enroll in the General Employees' Defined Contribution plan.

The annual budget reviews and authorizes the ongoing costs of the fund and does not include the revenue and expense contributions that will be made by the employer and employee.

REVENUE

Miscellaneous Revenue

This amount represents the revenue needed to balance the fund.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits. The net increase in this category is primarily due to pay increases effective October 1st, 2021 and October 1st, 2022 related to collective bargaining and pay increases due to the normal process of running the department.

Operating Expenses

This category contains various small operating costs as well as \$16.1 million in professional services for the City's money manager fees, actuary fees, portfolio consultants and pension counsels. The net decrease in this category is primarily driven by a decrease of \$1.3 million in professional services costs associated with lower fee percentages.

Other Uses

This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged from the prior year.

Correctional Officers Pension Trust
Subfund - 65103

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2020-2021	FY 2021-2022	FY 2022-2023	Percent	Dollar
REVENUE					
Miscellaneous Revenue	81,157,549	1,723,564	2,166,385	25.7%	442,821
TOTAL REVENUE	81,157,549	1,723,564	2,166,385	25.7%	442,821
EXPENDITURES					
Operating Expenses	19,930,157	1,714,876	2,157,697	25.8%	442,821
Other Uses	3,796,782	8,688	8,688	0.0%	0
TOTAL EXPENDITURES	23,726,939	1,723,564	2,166,385	25.7%	442,821

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2021-2022	FY 2022-2023	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

CORRECTIONAL OFFICERS PENSION TRUST SUBFUND 65103

BACKGROUND

The Correctional Officers' Pension Fund was established to provide pension benefits and protection for the correctional officers of the City of Jacksonville. In prior years, the Correctional Officers' Pension Fund was partially funded by an administrative surcharge of \$20 per person arrested and booked into the City's correctional facilities. As part of collective bargaining, this revenue is now being sent to the Fraternal Order of Police.

The annual budget reviews and authorizes the ongoing costs of the fund and does not include the revenue and expense contributions that will be made by the employer and employee.

REVENUE

Miscellaneous Revenue

This amount represents the revenue needed to balance the fund.

EXPENDITURES

Operating Expenses

This category includes \$2.1 million in professional services for costs and fees to various money managers to manage the Correctional Officers' pension fund investments, and \$88,532 in supervision allocation from the General Employees' Pension Trust (SF 65101). The change in this category is driven by increases of \$411,158 in professional services costs associated with an increase in the forecasted value of the portfolio, and \$88,532 in supervision allocation for FY 23.

Other Uses

This category houses the charge for the City's indirect cost recovery study.

Page Left Blank Intentionally
For Easier Viewing of Data and
Tables For Those Using Non-Electronic
Versions of This Document

CAPITAL PROJECTS

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

INTRODUCTION

The Capital Improvement Plan (CIP) is a multi-year forecast of major capital buildings, infrastructure, and other needs. The City of Jacksonville has adopted in Jacksonville Municipal Code Chapter 106, Part 1 Section 106.109 Capital Improvement Funding a “Five-Year Capital Improvements Plan that is designed to be financially feasible and provides the funding source and amount of funding for the capital costs of each project, and the funding source and amount of funding for the anticipated post-construction operation costs of each project”. The Five-Year Capital Improvements Plan shall be filed and approved each fiscal year concurrently with the annual budget.

The adopted Capital Improvement Plan (CIP) for a five-year period beginning October 1, 2022, through the fiscal year ending September 30, 2027 includes location, funding and expenses for projects with current fiscal year appropriations.

The CIP incorporates needs identified in the Capital Improvements Element (CIE) required under the Growth Management Act of 1985. The CIE focuses on anticipated infrastructure requirements based on service level standards and the land use plan adopted by the City Council to prevent deficiencies in level of services.

In addition to the needs identified in the CIE, the CIP includes other improvements not covered by the Growth Management Act such as Public Safety, Targeted Economic Development, Public Facilities (primarily public buildings), and Environmental factors.

Capital projects are budgeted on an “all years” basis, an accounting practice used for funds that may need to carry over from one fiscal year to the next for a defined purpose such as funding a specific capital project or a grant.

PROCESS

Chapter 122 of the Jacksonville Municipal Code requires that the CIP be prepared annually by the City of Jacksonville’s Finance Department through submittals received from various City departments, independent authorities, and agencies.

Departments complete a CIP request form with detailed project information and use a standardized matrix to score projects prior to submitting them to the Finance Department. The projects are then reviewed by the Departments of Public Works, Planning & Development, and Finance for reasonableness related to costs, operating budget and level of service impact. The Mayor’s Budget Review Committee (MBRC) makes the final recommendation of projects for the Mayor’s review and approval. The City Council then receives the Mayor’s Proposed Five-Year CIP with the Proposed Annual Budget in July. Once adopted by the City Council the first fiscal year of the CIP becomes the city’s Capital Improvement Budget for that year.

A typical capital project is planned and executed in the following phases:

Design and Engineering: These are costs incurred by the City to design a project in accordance with the scope of work set forth in the development phase. This includes professional consultant fees, legal and technical documentation, constructability review, data collection, advertising, assessment of alternatives related to project design, construction management services, and bid reviews.

Land Acquisition and Site Preparation: These costs are incurred by the City for the purchase of land, easements and right-of-way. This also includes purchase price, surveys, appraisals, environmental audit, permitting, legal costs, maps, charts, aerial photography, and other costs such as wetlands restoration.

Construction: This includes costs incurred by the City for all construction related tasks required to place a project in service. This includes project construction contracts, professional and technical assistance, advertising, legal and technical documentation, costs, inspections, testing, and permitting.

Capital Equipment: This includes costs incurred by the City for all capital equipment related to the needs of the specific facility/project. This includes public safety, telecommunications and AV equipment.

Misc. Equipment and Furnishings: This includes costs incurred by the City for the purchase of appliances, furniture, lockers, flagpoles, toilet accessories and lighting fixtures.

Art in Public Places: Ordinance 96-1105-677 created a new Part 9, Chapter 126, concerning public art. All vertical construction projects have a percentage of their construction cost transferred to the Art in Public Places Trust Fund. These funds are used to implement a City-wide plan for the creation and placement of artworks as developed and administered by the Art in Public Places Commission.

Per Ordinance Code Section 122.602 Definitions:

Capital Improvement Project. Excluded from the term and definition of Capital Improvement shall be all Community Redevelopment Area Projects. Capital Improvement Project means a planned undertaking of the City or an independent agency that leads to the acquisition, construction, or extension of the useful life of capital assets. Capital assets include things such as land, buildings, parks, streets, utilities, and other items of value from which the community derives benefit. To constitute a capital improvement project, the project must:

1. Have a total cost greater than \$100,000 and a useful life of more than ten years,
2. Be a one-time outlay, which is non-recurring in nature.
3. Add to, enhance the value of, or extend the life of the City's physical assets.
4. Major equipment purchases must be associated with a Capital Improvement Project and must meet the criteria in item 1 above in order to be included as a Capital Improvement Project.

Any project which meets the definition of a Capital Improvement Project must be included in the Capital Improvement Plan, regardless of funding source.

Excluded from the definition of Capital Improvement Projects are:

- City vehicular equipment purchases. Fleet appropriations are to be considered within the Operating Budget.
- Expenditures for maintenance supplies and materials or replacement items which shall be budgeted as operating items.
- Purchases involving ongoing debt service or lease/purchase costs which shall be budgeted in the Operating Budget.
- All routine resurfacing of streets, recurring annual items and routine maintenance and repair.

Capital Improvement Plan. The Capital Improvement Plan (CIP) is a comprehensive five-year plan of proposed capital improvement projects, intended to identify and balance the capital needs of the community within the fiscal capabilities and limitations of the city budget. It is a significant element of the annual budget process and intended to be binding on future years in order to fulfill the purposes set forth above. While the CIP is updated annually and subject to change as emergencies arise or projects are delayed by circumstances beyond our control, the annual focus primarily will be on the fifth year of the plan as new projects are added. The first year of the plan is the basis for actual appropriations authorized by the City Council for capital projects when adopting the Annual Budget. The remaining four years establish priorities for future capital improvement projects.

Capital Improvement Plan Budget. Capital Improvement Plan Budget shall be submitted annually with the City Annual Budget and is the first year of the Capital Improvement Plan. The required elements of the Capital Improvement Plan Budget are set forth in Section 122.603(b), Ordinance Code.

CAPITAL PROJECTS OPERATING IMPACT

The CIP is an integral element of the City's budgeting process. The cost of operating new or expanded facilities or infrastructure can be significant and will be included in the operating budget in the fiscal year the asset becomes operational. In addition, the future operating impacts are incorporated into the five-year forecast that is included in the annual budget ordinance. Information by project, including additional FTEs, can be found in the operating budget impact section of the individual project sheets of the FY 2023-2027 adopted capital improvement plan located on the coj.net Budget Office site.

ADOPTED FIVE-YEAR CAPITAL IMPROVEMENT PLAN

The Capital Improvement Plan or CIP including beyond 5th year projects is valued at \$2.34 billion. This reflects a continued investment to provide for the health, safety and quality of life for our citizens. To assist in balancing and prioritizing needs across the City, departments identify projects by one of the following "Program Areas."

Drainage - Project that improves drainage conditions and reduces flooding

Environment / Quality of Life - Project that would promote or improve the environment for the citizens of Jacksonville (e.g., water treatment plants)

Parks / Preservation Land / Wetland - Project with buildings, grounds and/or recreational facilities within the park boundaries, also including the Preservation Project

Public Facilities – Project for facilities designated for primarily citizen use and includes facilities such as the county courthouse, arena and baseball park

Public Safety - Project relating to public safety including facilities

Roads / Infrastructure / Transportation – Project dedicated to expanding and widening roads; interchanges, overpasses and intersection improvements; and also includes road resurfacing, sidewalks/bike paths, as well as landscaping/tree planting along road improvement projects.

Targeted Economic Development – Project is used to stimulate growth and revitalization by providing grants and loans for infrastructure, public improvements, and project development.

The following reports detail the FY 2023-2027 Capital Improvement Plan by funding area, fiscal year, program area and funding source. Additional project detail can be found on the coj.net Budget Office website.

FY 22-23 Debt Management Fund Schedule

By Project / Activity

2022-504-E Schedule B4

Project Name	Prior All Years Budget	New Borrowing	All Years Budget	FY 23 Payment	Removal of Excess Capacity	Amended All Years Budget
Sch B4a - Technology Replacement	62,329,018	0	62,329,018	9,250,901	0	62,329,018
Sch B4b - Capital Impr Projects	1,266,913,732	439,706,870	1,706,620,602	42,605,999	0	1,706,620,602
Sch B4c - Fleet Replacement	39,442,842	0	39,442,842	2,577,750	0	39,442,842
Sch B4b - Ed Ball Building	16,251,827	0	16,251,827	656,146	0	16,251,827
Sch B4b - Solid Waste Projects	79,222,478	6,150,000	85,372,478	2,559,546	0	85,372,478
Sch B4b - Stormwater Projects	20,743,940	0	20,743,940	831,797	0	20,743,940
Self Contained Breathing Apparatus	5,135,901	0	5,135,901	546,001	0	5,135,901
Amphitheater and Flex field (ord 2015-781-E)	45,000,000	0	45,000,000	2,370,525	0	45,000,000
Atlantic Beach Lifeguard Station	562,500	0	562,500	56,250	0	562,500
Courthouse AV Equipment Replacement	1,300,000	0	1,300,000	91,300	0	1,300,000
Ed Ball - Radio Tower and Backup System	1,610,825	2,041,450	3,652,275	1,743,362	0	3,652,275
Haverly Building (ord 2013-187-E)	14,311,480	0	14,311,480	1,667,412	0	14,311,480
JaxPort Dredging (ord 2020-377-E)	70,000,000	0	70,000,000	1,396,855	30,839,012	39,160,988
JPA Obligation- JaxPort Dredging (ord 2020-377-E)	40,000,000	0	40,000,000	0	2,300,000	37,700,000
MPS Settlement - Debt Defeasance (2022-137-E)	29,500,000	0	29,500,000	1,743,362	0	29,500,000
MPS Settlement - Leasehold Improvements (2022-137-E)	4,000,000	0	4,000,000	242,267	0	4,000,000
P25 Radio - Fire Station Paving	2,999,808	0	2,999,808	435,500	0	2,999,808
RaceTrack Road Widening St. Johns County Portion	1,240,000	0	1,240,000	124,000	0	1,240,000
Radio Site Expansion - Montgomery Correctional	0	3,088,500	3,088,500	0	0	3,088,500
Safer Neighborhoods Investment Plan - JFRD	4,438,714	0	4,438,714	339,750	0	4,438,714
Safer Neighborhoods Investment Plan - JSO	1,121,084	0	1,121,084	262,750	0	1,121,084

1,706,124,149 450,986,820 2,157,110,969 69,501,473 33,139,012 2,123,971,957

Dept	Program Area	Project Name	Total Cost	Total Prior Years	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Beyond 5
PW	Roads / Infrastructure / Transportation	Alta Drive Bridge	\$4,500,000	\$700,000	\$0	\$0	\$0	\$0	\$0	\$3,800,000
PW	Roads / Infrastructure / Transportation	Angel Lakes Sidewalk & Drainage Improvements	\$6,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$6,000,000
PW	Roads / Infrastructure / Transportation	Apache Ave Curb And Gutter	\$621,946	\$246,946	\$75,000	\$300,000	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Arlington Road Bridge	\$11,000,000	\$0	\$2,000,000	\$0	\$0	\$0	\$0	\$9,000,000
PW	Roads / Infrastructure / Transportation	Armsdale Road Drainage Improvements	\$1,600,000	\$0	\$0	\$0	\$0	\$0	\$0	\$1,600,000
PW	Roads / Infrastructure / Transportation	Art Museum Drive Bridge	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000
PW	Roads / Infrastructure / Transportation	Art Museum Drive Sidewalks	\$11,900,000	\$0	\$0	\$0	\$0	\$0	\$3,000,000	\$8,900,000
PW	Roads / Infrastructure / Transportation	Atlantic Blvd Medians	\$150,000	\$0	\$150,000	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Azure Street Sidewalk New	\$900,000	\$0	\$0	\$0	\$0	\$0	\$0	\$900,000
PW	Roads / Infrastructure / Transportation	Bay Street Corridor Utility Relocation	\$2,000,000	\$0	\$2,000,000	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Belfort Road Widening	\$7,200,000	\$0	\$7,200,000	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Belvedere Street Sidewalks	\$1,800,000	\$0	\$0	\$0	\$0	\$0	\$500,000	\$1,300,000
PW	Roads / Infrastructure / Transportation	Bowden Road Bicycle Lane	\$1,185,000	\$325,000	\$0	\$860,000	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Brady Road Sidewalk	\$3,200,000	\$0	\$0	\$0	\$0	\$0	\$500,000	\$2,700,000
PW	Roads / Infrastructure / Transportation	Brookmont and Lamanito Ave East Underdrain Improvements	\$520,000	\$0	\$520,000	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Brookview Dr. Underdrain Improvements	\$235,000	\$0	\$235,000	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	CD 10 Sidewalk Repairs	\$505,000	\$0	\$505,000	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Cedar Point Sidewalk	\$1,291,250	\$791,250	\$0	\$0	\$0	\$0	\$500,000	\$0
PW	Roads / Infrastructure / Transportation	Cedar Point/Sawpit Road (New Berlin to Shark)	\$17,500,000	\$0	\$1,000,000	\$5,000,000	\$11,500,000	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Cemetery Entrance Improvements	\$1,900,596	\$1,303,400	\$597,196	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Chaffee Road	\$49,603,868	\$20,403,868	\$5,200,000	\$24,000,000	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Channel Lining Drainage Improvements	\$719,500	\$0	\$719,500	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Collins Road Sidewalks	\$4,100,000	\$0	\$1,000,000	\$3,100,000	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Copeland Street Traffic Improvements	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000
PW	Roads / Infrastructure / Transportation	Countywide Bulkhead-Assmnt,Repair,Replcmnt	\$4,890,085	\$1,890,085	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
PW	Roads / Infrastructure / Transportation	Countywide Intersection Imp,Barge-Bridges	\$19,020,443	\$9,020,443	\$1,600,000	\$1,900,000	\$0	\$500,000	\$3,000,000	\$3,000,000
PW	Roads / Infrastructure / Transportation	Countywide Intersection Imp-Intersection	\$11,530,604	\$2,730,604	\$300,000	\$2,000,000	\$2,000,000	\$1,500,000	\$1,500,000	\$1,500,000
PW	Roads / Infrastructure / Transportation	Crosswalk Murals	\$2,550,000	\$400,000	\$150,000	\$0	\$0	\$0	\$1,000,000	\$1,000,000
PW	Roads / Infrastructure / Transportation	Dancy Street Curb & Gutter	\$310,000	\$0	\$75,000	\$235,000	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Downtown Landscaping&Lighting Enhncemnts	\$1,500,000	\$500,000	\$500,000	\$500,000	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Downtown Two-Way - Pearl Street	\$5,000,000	\$0	\$0	\$0	\$1,000,000	\$4,000,000	\$0	\$0
PW	Roads / Infrastructure / Transportation	Downtown Two-Way (Julia Street)	\$4,500,000	\$0	\$1,500,000	\$3,000,000	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Downtown Two-Way (Monroe Street)	\$5,000,000	\$0	\$1,000,000	\$4,000,000	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Dual Road Widening	\$15,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$15,000,000
PW	Roads / Infrastructure / Transportation	Edgewood Ave Bicycle Improvements	\$1,602,875	\$408,256	\$1,194,619	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Emerald Trail - Hogan Street Connector	\$6,980,000	\$4,980,000	\$2,000,000	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Emerald Trail - Hogan's Creek to Riverwalk	\$30,000,000	\$0	\$0	\$2,000,000	\$8,000,000	\$8,000,000	\$8,000,000	\$4,000,000
PW	Roads / Infrastructure / Transportation	Euclid Street Curb & Gutter	\$200,000	\$0	\$0	\$75,000	\$125,000	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Five Points Project - Improvements	\$5,419,802	\$2,169,802	\$0	\$0	\$0	\$0	\$0	\$3,250,000

Dept	Program Area	Project Name	Total Cost	Total Prior Years	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Beyond 5
PW	Roads / Infrastructure / Transportation	Forest Trail Drainage Improvements	\$5,000,000	\$0	\$5,000,000	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Halsema Road Extension PD&E Study	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$200,000
PW	Roads / Infrastructure / Transportation	Hamilton St Box Culvert Extension/Sidewalk Connection	\$1,500,000	\$0	\$0	\$0	\$0	\$300,000	\$1,200,000	\$0
PW	Roads / Infrastructure / Transportation	Hardscape - County Wide	\$13,000,000	\$6,000,000	\$2,000,000	\$2,000,000	\$1,000,000	\$1,000,000	\$0	\$1,000,000
PW	Roads / Infrastructure / Transportation	Hodges Blvd Improvements	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000
PW	Roads / Infrastructure / Transportation	Hodges Blvd Shared Use Path	\$1,200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$1,200,000
PW	Roads / Infrastructure / Transportation	Hogan Street Pedestrian Enhancements	\$4,000,000	\$0	\$0	\$4,000,000	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Hood Landing Road Drainage Improvements	\$150,000	\$0	\$0	\$0	\$0	\$0	\$0	\$150,000
PW	Roads / Infrastructure / Transportation	I-10 to Ramona Outfall Ditch Restoration	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Irvington Ave. Underdrain Improvements	\$280,000	\$0	\$280,000	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Jullington Creek Bridge	\$800,000	\$0	\$800,000	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	La Salle Street Outfall	\$44,020,458	\$8,820,458	\$20,000,000	\$15,200,000	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Lane Wiley Senior Center Septic Abandonment - Utility	\$225,000	\$0	\$0	\$0	\$0	\$225,000	\$0	\$0
PW	Roads / Infrastructure / Transportation	Lobrano Court Drainage Improvements	\$500,000	\$0	\$0	\$0	\$0	\$0	\$500,000	\$0
PW	Roads / Infrastructure / Transportation	Lone Star Rd Bridge	\$4,350,000	\$250,000	\$0	\$4,100,000	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Lone Star Road Extension	\$4,000,000	\$1,000,000	\$3,000,000	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Loretto Road - Sidewalk	\$750,680	\$450,680	\$300,000	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Luna, Green & Melba Street Bicycle Project	\$118,000	\$0	\$0	\$0	\$0	\$0	\$0	\$118,000
PW	Roads / Infrastructure / Transportation	Main Street Bridge Pedestrian Ramp	\$2,600,000	\$0	\$0	\$0	\$0	\$500,000	\$2,100,000	\$0
PW	Roads / Infrastructure / Transportation	Main Street Traffic Calming (1st to 12th Street)	\$1,200,000	\$0	\$1,200,000	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Major Outfall Ditch Restoration/Cleaning	\$29,000,000	\$5,500,000	\$3,000,000	\$3,000,000	\$4,000,000	\$4,000,000	\$4,500,000	\$5,000,000
PW	Roads / Infrastructure / Transportation	Mallory Street Drainage Improvement	\$320,000	\$0	\$0	\$320,000	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Mandarin Road Sidewalk	\$950,000	\$0	\$0	\$0	\$0	\$0	\$250,000	\$700,000
PW	Roads / Infrastructure / Transportation	Marquette/Woodmere Area Drainage Improvements	\$557,000	\$0	\$0	\$0	\$0	\$0	\$557,000	\$0
PW	Roads / Infrastructure / Transportation	Mayport Dock Redevelopment	\$20,500,000	\$4,000,000	\$1,500,000	\$5,000,000	\$5,000,000	\$5,000,000	\$0	\$0
PW	Roads / Infrastructure / Transportation	McCoy's Creek Branches	\$13,400,000	\$0	\$3,400,000	\$0	\$0	\$0	\$0	\$10,000,000
PW	Roads / Infrastructure / Transportation	McCoy's Creek Greenway - McCoy's Creek Rbl&Raise Bridge-Stoc	\$5,000,000	\$3,500,000	\$1,500,000	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	McCoy's Creek Greenway -Outfall Improvements with Riverwalk	\$58,200,000	\$27,500,000	\$18,600,000	\$7,000,000	\$5,100,000	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Mickler Road Widening	\$330,000	\$0	\$0	\$330,000	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Moncrief Rd Beautification (34Th-45Th St)	\$3,600,000	\$1,700,000	\$1,900,000	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Moncrief Rd. and W. 20th St. Road Improvements	\$350,000	\$0	\$0	\$350,000	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Monument Road Bridge	\$800,000	\$0	\$0	\$0	\$0	\$0	\$0	\$800,000
PW	Roads / Infrastructure / Transportation	Monument Road Improvements	\$2,200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$2,200,000
PW	Roads / Infrastructure / Transportation	MOSH and Riverwalk at the Shipyards	\$20,000,000	\$12,800,000	\$7,200,000	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	New Berlin Rd(Cedar Pt To Starrt/Pulsky)	\$42,756,553	\$2,756,553	\$0	\$20,000,000	\$20,000,000	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Northbank Central Marina	\$32,000,000	\$0	\$15,000,000	\$8,000,000	\$9,000,000	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Northbank Riverwalk - Northbank Bulkhead	\$79,971,425	\$18,971,425	\$16,000,000	\$13,000,000	\$17,000,000	\$4,000,000	\$1,000,000	\$10,000,000
PW	Roads / Infrastructure / Transportation	Northbank Riverwalk & Capital Maintenance	\$2,000,000	\$0	\$2,000,000	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Oakleaf Village Parkway at Merchants Way Turn Lane	\$300,000	\$0	\$300,000	\$0	\$0	\$0	\$0	\$0

Dept	Program Area	Project Name	Total Cost	Total Prior Years	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Beyond 5
PW	Roads / Infrastructure / Transportation	Oceanway Community Center Septic Abandonment - Utility	\$215,000	\$0	\$0	\$0	\$0	\$215,000	\$0	\$0
PW	Roads / Infrastructure / Transportation	Ortega Boulevard Sidewalks	\$4,900,000	\$0	\$0	\$0	\$0	\$0	\$0	\$4,900,000
PW	Roads / Infrastructure / Transportation	Park Street Road Diet	\$5,200,000	\$2,200,000	\$3,000,000	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Pavement Markings	\$12,600,000	\$5,600,000	\$1,500,000	\$1,500,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
PW	Roads / Infrastructure / Transportation	Penman Road Complete Street	\$20,500,000	\$1,000,000	\$2,000,000	\$10,000,000	\$7,500,000	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Perry Street Improvements	\$4,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$4,000,000
PW	Roads / Infrastructure / Transportation	Plummer Grant Sidewalk (New)	\$2,700,000	\$0	\$0	\$0	\$0	\$300,000	\$2,400,000	\$0
PW	Roads / Infrastructure / Transportation	Plymouth Street Bridge	\$4,900,000	\$650,000	\$0	\$0	\$4,250,000	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Post Street Dock Streetscape	\$3,400,000	\$0	\$0	\$0	\$0	\$0	\$400,000	\$3,000,000
PW	Roads / Infrastructure / Transportation	Railroad Crossings	\$10,056,116	\$5,831,116	\$750,000	\$750,000	\$550,000	\$225,000	\$225,000	\$1,725,000
PW	Roads / Infrastructure / Transportation	Ray Greene Park Septic Abandonment - Utility	\$150,000	\$0	\$0	\$0	\$0	\$150,000	\$0	\$0
PW	Roads / Infrastructure / Transportation	Resiliency Infrastructure Improvements	\$50,000,000	\$10,000,000	\$10,000,000	\$10,000,000	\$10,000,000	\$10,000,000	\$0	\$0
PW	Roads / Infrastructure / Transportation	Riverfront Plaza	\$27,250,000	\$2,250,000	\$25,000,000	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Riverside Ave Drainage Study	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$250,000
PW	Roads / Infrastructure / Transportation	Roadway Resurfacing - Roadway Resurfacing	\$315,488,321	\$178,488,321	\$29,000,000	\$27,000,000	\$27,000,000	\$18,000,000	\$18,000,000	\$18,000,000
PW	Roads / Infrastructure / Transportation	Roadway Safety Project - Roadway Safety Project-Ped X-Ing	\$3,795,000	\$1,995,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
PW	Roads / Infrastructure / Transportation	Roadway Sign Stripe And Signal	\$33,162,474	\$20,282,474	\$2,860,000	\$3,360,000	\$1,930,000	\$1,930,000	\$1,400,000	\$1,400,000
PW	Roads / Infrastructure / Transportation	Roselle Street Bridge	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000
PW	Roads / Infrastructure / Transportation	San Mateo Elementary School Sidewalk	\$600,000	\$0	\$0	\$600,000	\$0	\$0	\$0	\$0
CPW	Roads / Infrastructure / Transportation	School Pedestrian Safety & Sidewalks - Flasher Clocks For School Z	\$3,000,000	\$2,500,000	\$500,000	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Seabreeze Drive Drainage Improvement	\$320,000	\$0	\$0	\$0	\$0	\$0	\$320,000	\$0
PW	Roads / Infrastructure / Transportation	Sedgemore Drive Drainage Improvements	\$350,000	\$0	\$0	\$0	\$0	\$0	\$350,000	\$0
PW	Roads / Infrastructure / Transportation	Sibbald Road Sidewalk - Extension	\$2,200,000	\$699,446	\$1,500,554	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Sidewalk Construction - New	\$8,184,424	\$4,184,424	\$1,000,000	\$1,000,000	\$500,000	\$500,000	\$500,000	\$500,000
PW	Roads / Infrastructure / Transportation	Sidewalk-Curb Construction And Repair	\$59,310,686	\$35,310,686	\$6,000,000	\$6,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000
PW	Roads / Infrastructure / Transportation	Snowbrook Ct. and Cherokee Cove Trail Underdrain Improvement	\$430,000	\$0	\$430,000	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Southbank Bulkhead	\$12,000,000	\$0	\$6,000,000	\$0	\$0	\$0	\$6,000,000	\$0
PW	Roads / Infrastructure / Transportation	St Johns River - St Johns River Bulkhead, Assess&Restore	\$15,564,019	\$6,564,019	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000
PW	Roads / Infrastructure / Transportation	St. Johns Ave. Traffic Calming	\$500,000	\$50,000	\$200,000	\$0	\$0	\$0	\$250,000	\$0
PW	Roads / Infrastructure / Transportation	Sunbeam Road Underdrain Repair Project - Phase 2	\$5,000,000	\$0	\$0	\$0	\$0	\$0	\$1,000,000	\$4,000,000
PW	Roads / Infrastructure / Transportation	Superior Street Fueling Station	\$1,550,800	\$0	\$0	\$0	\$325,000	\$1,225,800	\$0	\$0
PW	Roads / Infrastructure / Transportation	Tar Klin Bridge	\$500,000	\$0	\$500,000	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Traffic Calming	\$1,850,000	\$750,000	\$150,000	\$200,000	\$200,000	\$200,000	\$200,000	\$150,000
PW	Roads / Infrastructure / Transportation	Traffic Signal (New) Baymeadows Rd E & Hampton	\$700,000	\$0	\$700,000	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Traffic Signal (New) New Berlin Rd & Cedar Point Rd	\$1,000,000	\$0	\$1,000,000	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Traffic Signalization - Fiber Optic	\$4,500,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$0
PW	Roads / Infrastructure / Transportation	Traffic Signalization-Countywide	\$5,900,000	\$1,500,000	\$1,100,000	\$1,100,000	\$550,000	\$550,000	\$550,000	\$550,000
PW	Roads / Infrastructure / Transportation	Traffic Street Lights	\$3,601,263	\$3,001,263	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
PW	Roads / Infrastructure / Transportation	Trout River Blvd Sidewalk (New)	\$1,800,000	\$0	\$0	\$0	\$0	\$300,000	\$1,500,000	\$0

Dept	Program Area	Project Name	Total Cost	Total Prior Years	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Beyond 5
PW	Roads / Infrastructure / Transportation	Trout River Railroad Crossing Overpass	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000
PW	Roads / Infrastructure / Transportation	Underdrain Replacements	\$5,250,000	\$1,250,000	\$1,000,000	\$1,000,000	\$500,000	\$500,000	\$500,000	\$500,000
PW	Roads / Infrastructure / Transportation	University Boulevard (Complete Streets Project)	\$19,500,000	\$0	\$0	\$10,000,000	\$9,500,000	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Upstream Fishing Creek Drainage Improvements	\$2,818,000	\$0	\$0	\$0	\$0	\$0	\$600,000	\$2,218,000
PW	Roads / Infrastructure / Transportation	Venetia Drainage Improvements	\$1,400,000	\$500,000	\$900,000	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Water-Wastewater System Fund - Water-Wastewater System Fun	\$177,795,456	\$112,795,456	\$25,000,000	\$17,500,000	\$17,500,000	\$5,000,000	\$0	\$0
PW	Roads / Infrastructure / Transportation	Wells Road Bridge	\$2,500,000	\$0	\$0	\$0	\$0	\$2,500,000	\$0	\$0
PW	Roads / Infrastructure / Transportation	West 9th Street Improvements	\$2,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000,000
PW	Roads / Infrastructure / Transportation	Willowbranch Creek Bulkhead Replacement	\$8,300,000	\$1,500,000	\$3,500,000	\$3,300,000	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Wills Branch Dredge	\$5,000,000	\$3,400,000	\$1,600,000	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Woodland Acres Traffic Calming	\$500,000	\$0	\$500,000	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Woodside Street Underdrain Drainage Improvements	\$625,000	\$0	\$0	\$0	\$0	\$0	\$625,000	\$0
PW	Environmental / Quality of Life	8th Street - I-95 to Blvd Landscaping/Tree Planting	\$1,300,000	\$0	\$0	\$0	\$0	\$0	\$0	\$1,300,000
PW	Environmental / Quality of Life	Confederate Monument Removal, Relocation, Remaining or Rena	\$500,000	\$0	\$500,000	\$0	\$0	\$0	\$0	\$0
PW	Environmental / Quality of Life	Corridors of Significance	\$1,009,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW	Environmental / Quality of Life	Downtown Pocket Parks	\$474,000	\$0	\$0	\$0	\$0	\$0	\$0	\$1,009,000
PW	Environmental / Quality of Life	Jax Ash Site Pollution Remediation	\$199,642,425	\$184,142,425	\$2,250,000	\$4,250,000	\$2,000,000	\$2,000,000	\$3,000,000	\$2,000,000
PW	Environmental / Quality of Life	Landscape Renovations at Jax Public Library	\$943,000	\$201,000	\$0	\$342,000	\$0	\$0	\$0	\$400,000
PW	Environmental / Quality of Life	Median Beautification	\$750,000	\$550,000	\$0	\$0	\$0	\$0	\$0	\$200,000
CPW CS	Public Facilities	Animal Care & Protective Services HVAC Replacement	\$1,950,000	\$0	\$1,950,000	\$0	\$0	\$0	\$0	\$0
PW	Public Facilities	Argyle Branch Library Roof Replacement	\$196,000	\$0	\$196,000	\$0	\$0	\$0	\$0	\$0
PW	Public Facilities	Beaches Branch Library Improvements	\$650,000	\$0	\$0	\$350,000	\$0	\$0	\$0	\$300,000
PW	Public Facilities	Bradham Brooks Library HVAC Chiller & Controls Upgrade	\$705,000	\$0	\$0	\$0	\$0	\$455,000	\$0	\$250,000
PW	Public Facilities	Brown Eastside Branch Library Roof Replacement	\$118,000	\$0	\$0	\$0	\$0	\$0	\$0	\$118,000
PW	Public Facilities	Charles Webb Wescomnett Regional Library Roof Replacement	\$380,000	\$0	\$0	\$0	\$0	\$0	\$380,000	\$0
PW	Public Facilities	City Hall Elevator Modernization	\$1,500,000	\$0	\$0	\$0	\$0	\$1,500,000	\$0	\$0
PW	Public Facilities	Don Brewer Center - Roof Replacement	\$210,000	\$0	\$0	\$210,000	\$0	\$0	\$0	\$0
PW	Public Facilities	Duval County Courthouse Waterproofing and Sealant	\$500,000	\$0	\$0	\$0	\$0	\$500,000	\$0	\$0
PW	Public Facilities	Duval County Health Dept - Elevator Replacement	\$275,000	\$0	\$0	\$275,000	\$0	\$0	\$0	\$0
PW	Public Facilities	Ed Ball Alarm Replacement	\$1,200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$1,200,000
PW	Public Facilities	Ed Ball Hearing Room & Restroom Improvements	\$750,000	\$0	\$750,000	\$0	\$0	\$0	\$0	\$0
PW	Public Facilities	Ed Ball Parking Garage Maintenance	\$1,000,000	\$0	\$0	\$1,000,000	\$0	\$0	\$0	\$0
PW	Public Facilities	Elevator Door Monitoring	\$400,000	\$0	\$400,000	\$0	\$0	\$0	\$0	\$0
PW	Public Facilities	Equestrian Center Cattle Barn	\$3,250,000	\$0	\$250,000	\$3,000,000	\$0	\$0	\$0	\$0
PW	Public Facilities	Facilities Capital Maintenance-Govt	\$44,056,161	\$35,056,161	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000
PW	Public Facilities	Facilities Capital Maintenance-Govt - Facilities Cap Assessment &	\$4,589,546	\$1,589,546	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
PW	Public Facilities	Fleet Management-Maintenance and Upgrades	\$4,242,347	\$2,417,347	\$0	\$0	\$0	\$0	\$0	\$1,825,000
PW	Public Facilities	Florida Theatre - Facility Improvements	\$9,975,000	\$4,475,000	\$3,000,000	\$1,000,000	\$500,000	\$500,000	\$500,000	\$0
PW	Public Facilities	Highlands Library Roof Replacement	\$400,000	\$0	\$0	\$400,000	\$0	\$0	\$0	\$0

Dept	Program Area	Project Name	Total Cost	Total Prior Years	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Beyond 5
PW	Public Facilities	Inspector General Office Renovation	\$150,000	\$0	\$150,000	\$0	\$0	\$0	\$0	\$0
PW	Public Facilities	Jacksonville Fair Grounds Relocation	\$27,200,000	\$15,000,000	\$12,200,000	\$0	\$0	\$0	\$0	\$0
PW	Public Facilities	Jax Family Health Roof Replacement	\$225,000	\$0	\$0	\$0	\$0	\$0	\$0	\$225,000
PW	Public Facilities	Jax Re-Entry Center - Roof Replacement	\$400,000	\$0	\$0	\$400,000	\$0	\$0	\$0	\$0
PW	Public Facilities	JFRD Fire Station Apron & Driveway Repairs	\$3,400,000	\$1,700,000	\$1,700,000	\$0	\$0	\$0	\$0	\$0
PW	Public Facilities	Kennedy Community Center	\$150,000	\$0	\$0	\$0	\$0	\$0	\$0	\$150,000
PW	Public Facilities	Lot R - Stadium Performance Center	\$60,000,000	\$36,000,000	\$24,000,000	\$0	\$0	\$0	\$0	\$0
PW	Public Facilities	Main Library - Main Library-Capital Maintenance Fund	\$200,000	\$0	\$200,000	\$0	\$0	\$0	\$0	\$0
PW	Public Facilities	Mandarin Branch Library Improvements	\$350,000	\$0	\$0	\$350,000	\$0	\$0	\$0	\$0
PW	Public Facilities	Mandarin Branch Library Roof Replacement	\$1,534,000	\$0	\$0	\$0	\$0	\$0	\$234,000	\$1,300,000
PW	Public Facilities	Mary Singleton Senior Center HVAC Improvements	\$450,000	\$0	\$0	\$0	\$0	\$0	\$0	\$450,000
PW	Public Facilities	Medical Examiner Facility - 04	\$48,500,000	\$13,500,000	\$12,500,000	\$12,500,000	\$10,000,000	\$0	\$0	\$0
PW	Public Facilities	Murray Hill Branch Library Roof Replacement	\$138,000	\$0	\$0	\$0	\$0	\$0	\$138,000	\$0
PW	Public Facilities	Old St. Andrews Church - Maintenance Upgrades	\$140,000	\$0	\$140,000	\$0	\$0	\$0	\$0	\$0
PW	Public Facilities	Pablo Creek Regional Library Roof Replacement	\$390,000	\$0	\$0	\$0	\$0	\$0	\$390,000	\$0
PW	Public Facilities	Police Memorial Bldg - Mainten & Upgrades	\$3,300,000	\$1,100,000	\$275,000	\$275,000	\$275,000	\$275,000	\$550,000	\$550,000
PW	Public Facilities	Pretrial Detention Facility - Pretrial Det Fac-Cell Door System	\$8,000,000	\$5,000,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
PW	Public Facilities	Pre-Trial Detention Facility Water Line Replacement	\$850,000	\$0	\$850,000	\$0	\$0	\$0	\$0	\$0
PW	Public Facilities	Property Warehouse and Impound Facility Roof Replacement	\$1,500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$1,500,000
PW	Public Facilities	Public Buildings - Roofing	\$7,459,895	\$3,259,895	\$400,000	\$600,000	\$600,000	\$600,000	\$1,000,000	\$1,000,000
PW	Public Facilities	Public Works COOP	\$450,000	\$0	\$0	\$0	\$0	\$450,000	\$0	\$0
PW	Public Facilities	Regency Square Library Roof Replacement	\$330,000	\$0	\$0	\$0	\$0	\$0	\$330,000	\$0
PW	Public Facilities	San Marco Branch Library Roof Replacement	\$252,000	\$0	\$0	\$0	\$0	\$0	\$252,000	\$0
PW	Public Facilities	San Marco Library HVAC Improvements	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$200,000
PW	Public Facilities	Schell Sweet Community Resource Center Roof Replacement	\$300,000	\$0	\$300,000	\$0	\$0	\$0	\$0	\$0
PW	Public Facilities	South Mandarin Branch Library Roof Replacement	\$237,000	\$0	\$0	\$0	\$0	\$0	\$237,000	\$0
PW	Public Facilities	Southeast Regional Library Roof Replacement	\$448,000	\$0	\$0	\$0	\$0	\$0	\$448,000	\$0
PW	Public Facilities	Traffic Engineering - Warehouse Phase III	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000
PW	Public Facilities	UF Health Capital Improvements	\$120,000,000	\$75,000,000	\$20,000,000	\$25,000,000	\$0	\$0	\$0	\$0
PW	Public Facilities	University Park Branch Library Roof Replacement	\$600,000	\$0	\$0	\$0	\$0	\$0	\$600,000	\$0
PW	Public Facilities	Water St. Garage Elevator Modernization	\$465,000	\$0	\$0	\$0	\$0	\$465,000	\$0	\$0
PW	Public Facilities	Water Street Parking Garage - Renovation	\$3,099,485	\$1,699,485	\$0	\$0	\$0	\$0	\$0	\$1,400,000
PW	Public Facilities	Webb Wescomnett Library Improvements - AHU's	\$500,000	\$0	\$0	\$275,000	\$0	\$0	\$0	\$225,000
PW	Public Facilities	West Branch Library Roof Replacement	\$336,000	\$0	\$0	\$0	\$0	\$0	\$336,000	\$0
PW	Public Facilities	Willow Branch Library Roof Replacement	\$107,000	\$0	\$0	\$0	\$0	\$0	\$107,000	\$0
PW	Public Facilities	Yates Parking Garage Maintenance Repairs	\$1,200,000	\$0	\$1,200,000	\$0	\$0	\$0	\$0	\$0
PW	Parks / Preservation Land / Wetland	Metropolitan Park	\$15,000,000	\$0	\$2,000,000	\$13,000,000	\$0	\$0	\$0	\$0
PW	Parks / Preservation Land / Wetland	Shipyards West Park	\$15,000,000	\$0	\$5,000,000	\$10,000,000	\$0	\$0	\$0	\$0
PW	Drainage	Drainage System Rehabilitation - DSR General Capital Projects	\$11,604,771	\$0	\$5,604,771	\$6,000,000	\$0	\$0	\$0	\$0

Dept	Program Area	Project Name	Total Cost	Total Prior Years	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Beyond 5
PL	Public Facilities	Bill Brinton Murray Hill Branch Replacement	\$8,188,976	\$0	\$0	\$0	\$0	\$0	\$0	\$8,188,976
PL	Public Facilities	Brentwood Branch Replacement	\$8,188,976	\$0	\$8,188,976	\$0	\$0	\$0	\$0	\$0
PL	Public Facilities	Brown Eastside Branch Replacement	\$8,188,976	\$0	\$0	\$0	\$0	\$0	\$8,188,976	\$0
PL	Public Facilities	Dallas Graham Branch Replacement	\$10,236,431	\$0	\$0	\$0	\$0	\$0	\$900,000	\$9,336,431
PL	Public Facilities	Oceanway Center - Oceanway Library Replacement	\$15,850,190	\$12,100,190	\$3,750,000	\$0	\$0	\$0	\$0	\$0
PL	Public Facilities	Renovation of Beaches Branch Library	\$2,386,176	\$0	\$0	\$592,310	\$596,894	\$1,196,972	\$0	\$0
PL	Public Facilities	Westbrook Branch Replacement	\$8,188,976	\$0	\$0	\$0	\$0	\$0	\$0	\$8,188,976
SH	Public Facilities	3000 Bed Pretrial Detention Facility (Replace Existing Facility)	\$244,598,764	\$0	\$0	\$0	\$0	\$0	\$0	\$244,598,764
SH	Public Facilities	500 Bed Detention Facility/Short Term Holding	\$40,766,460	\$0	\$0	\$0	\$0	\$0	\$0	\$40,766,460
SH	Public Facilities	Police Memorial Building	\$96,261,382	\$0	\$0	\$0	\$0	\$0	\$0	\$96,261,382
SH	Public Facilities	Purchase Load King Warehouse	\$6,500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$6,500,000
ASM	Public Facilities	Baseball Grounds - MLB Requirements	\$24,800,000	\$0	\$10,000,000	\$7,500,000	\$7,300,000	\$0	\$0	\$0
ASM	Public Facilities	Building Systems-Prime Osborn Conv Ctr	\$12,590,000	\$6,340,000	\$3,200,000	\$2,250,000	\$0	\$150,000	\$150,000	\$500,000
ASM	Public Facilities	Interior Finishes-Prime Osborn Conv Ctr	\$3,650,000	\$900,000	\$550,000	\$500,000	\$500,000	\$500,000	\$350,000	\$350,000
ASM	Public Facilities	Ritz Theatre Improvements - Building Systems - Ritz Theatre & Mu	\$4,220,000	\$1,500,000	\$980,000	\$750,000	\$0	\$550,000	\$200,000	\$240,000
ASM	Public Facilities	Ritz Theatre Improvements - Security Improve - Ritz Theatre & Mu	\$420,000	\$270,000	\$0	\$0	\$0	\$50,000	\$50,000	\$50,000
ASM	Public Facilities	Security Improvements Prime Osb Conv Ctr	\$1,445,000	\$795,000	\$0	\$0	\$0	\$350,000	\$150,000	\$150,000
ASM	Public Facilities	Waterproofing-Roof Replacement Prime Osb	\$2,350,000	\$1,000,000	\$0	\$850,000	\$0	\$100,000	\$200,000	\$200,000
PR	Parks / Preservation Land / Wetland	Alamacani Park Boat Ramp	\$2,000,000	\$0	\$0	\$0	\$2,000,000	\$0	\$0	\$0
PR	Parks / Preservation Land / Wetland	Alejandro Garcia Camp Tomahawk	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$250,000
PR	Parks / Preservation Land / Wetland	Archie Dickinson Park	\$5,000,000	\$0	\$2,500,000	\$2,500,000	\$0	\$0	\$0	\$0
PR	Parks / Preservation Land / Wetland	Argyle Forest Park	\$600,000	\$0	\$0	\$0	\$0	\$600,000	\$0	\$0
PR	Parks / Preservation Land / Wetland	Artist Walk	\$3,500,000	\$0	\$0	\$0	\$0	\$3,500,000	\$0	\$0
PR	Parks / Preservation Land / Wetland	Atlantic Coast High School Pool	\$9,000,000	\$1,000,000	\$8,000,000	\$0	\$0	\$0	\$0	\$0
PR	Parks / Preservation Land / Wetland	Baldwin Rail Trail Buffer	\$2,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000,000
PR	Parks / Preservation Land / Wetland	Beach & Peach - Trail and Parking	\$800,000	\$0	\$0	\$0	\$0	\$0	\$0	\$800,000
PR	Parks / Preservation Land / Wetland	Beach Blvd Boat Ramp/Pottsburg Creek Improvements	\$2,660,000	\$0	\$660,000	\$0	\$0	\$0	\$0	\$2,000,000
PR	Parks / Preservation Land / Wetland	Beachwood Park	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000
PR	Parks / Preservation Land / Wetland	Betz Tiger Point	\$5,000,000	\$0	\$0	\$0	\$0	\$5,000,000	\$0	\$0
PR	Parks / Preservation Land / Wetland	Black Hammock Island Park	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000
PR	Parks / Preservation Land / Wetland	Blue Cypress Park	\$2,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000,000
PR	Parks / Preservation Land / Wetland	Boone Park N - Tennis Courts	\$820,000	\$370,000	\$450,000	\$0	\$0	\$0	\$0	\$0
PR	Parks / Preservation Land / Wetland	Brandy Branch Trailhead	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000
PR	Parks / Preservation Land / Wetland	Brookview Elementary Park	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000,000
PR	Parks / Preservation Land / Wetland	Bruce Park Pavilion-Restroom Upgrades	\$418,015	\$243,965	\$0	\$0	\$0	\$0	\$0	\$174,050
PR	Parks / Preservation Land / Wetland	Cecil Aquatic Center	\$1,000,000	\$0	\$1,000,000	\$0	\$0	\$0	\$0	\$0
PR	Parks / Preservation Land / Wetland	Cecil Conserv Corridor - D/B Trail Ext Pope Duval Park	\$3,600,000	\$0	\$3,600,000	\$0	\$0	\$0	\$0	\$0

**ADOPTED FIVE-YEAR CAPITAL IMPROVEMENT PLAN
FY 2023-2027
STORMWATER CAPITAL IMPROVEMENT PROJECTS**

Funding Source	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Beyond 5
Debt Management Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Option and Constitutional Gas Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Prior Year Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Grant Funding	\$0	\$0	\$0	\$0	\$0	\$0
Pay-Go: Transfer From Other Funds	\$0	\$0	\$0	\$0	\$0	\$0
Pay-Go: Transfer Stormwater Operating	\$11,986,384	\$10,000,000	\$10,000,000	\$10,000,000	\$9,100,000	\$37,754,343
F.I.N.D Projects	\$0	\$0	\$0	\$0	\$0	\$0
Total Per Year	\$11,986,384	\$10,000,000	\$10,000,000	\$10,000,000	\$9,100,000	\$37,754,343

Dept	Program Area	Project Name	Total Cost	Total Prior Years	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Beyond 5
SW	Drainage	Arlington/Pottsburg (Beach & Southside) Pond	\$5,681,000	\$296,352	\$4,591,155	\$793,493	\$0	\$0	\$0	\$0
SW	Drainage	Arlington/Pottsburg (Bowden & Belfort) Pond	\$1,930,850	\$0	\$0	\$1,930,850	\$0	\$0	\$0	\$0
SW	Drainage	Drainage System Rehabilitation - Drainage System Rehabilitation	\$170,992,654	\$135,407,425	\$5,585,229	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000
SW	Drainage	Duval Road (Wet Detention Pond)	\$9,530,000	\$0	\$0	\$875,657	\$3,600,000	\$3,600,000	\$1,454,343	\$0
SW	Drainage	Hogan's Creek Stormwater Improvements	\$33,000,000	\$0	\$0	\$0	\$0	\$0	\$1,645,657	\$31,354,343
SW	Drainage	Macy Avenue Drainage Improvements (DSR)	\$350,000	\$0	\$350,000	\$0	\$0	\$0	\$0	\$0
SW	Drainage	Pleasant Point Lane Drainage Improvements (DSR)	\$300,000	\$0	\$300,000	\$0	\$0	\$0	\$0	\$0
SW	Drainage	Ribault Scenic Drive Drainage Improvements (DSR)	\$340,000	\$0	\$340,000	\$0	\$0	\$0	\$0	\$0
SW	Drainage	Starshire Cove Drainage Improvements	\$420,000	\$0	\$420,000	\$0	\$0	\$0	\$0	\$0
SW	Drainage	Stormwater Project Development & Feasibility Studies	\$1,750,000	\$500,000	\$250,000	\$250,000	\$250,000	\$250,000	\$0	\$250,000
SW	Drainage	Stormwater Pump Stations - Capital Maintenance	\$1,200,000	\$450,000	\$150,000	\$150,000	\$150,000	\$150,000	\$0	\$150,000

**ADOPTED FIVE-YEAR CAPITAL IMPROVEMENT PLAN
FY 2023-2027
SOLID WASTE CAPITAL IMPROVEMENT PROJECTS**

Funding Source	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Beyond 5
Debt Management Funds	\$6,150,000	\$1,550,000	\$3,000,000	\$5,000,000	\$6,700,000	\$95,800,000
Local Option and Constitutional Gas Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Prior Year Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Grant Funding	\$0	\$0	\$0	\$0	\$0	\$0
Pay-Go: Transfer From Other Funds	\$0	\$0	\$0	\$0	\$0	\$0
Pay-Go: Transfer Stormwater Operating	\$0	\$0	\$0	\$0	\$0	\$0
F.I.N.D Projects	\$0	\$0	\$0	\$0	\$0	\$0
Total Per Year	\$6,150,000	\$1,550,000	\$3,000,000	\$5,000,000	\$6,700,000	\$95,800,000

Dept	Program Area	Project Name	Total Cost	Total Prior Years	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Beyond 5
SD	Environmental / Quality of Life	Environmental Compliance - County Wide	\$33,465,731	\$16,365,731	\$1,000,000	\$1,000,000	\$2,000,000	\$5,000,000	\$3,100,000	\$5,000,000
SD	Environmental / Quality of Life	Leachate Evaporator - Landfill Gas Fueled Leachate Evaporator	\$16,498,000	\$7,798,000	\$500,000	\$1,000,000	\$1,000,000	\$0	\$0	\$7,200,000
SD	Environmental / Quality of Life	Trail Ridge Landfill Const. & Expansion - Trail Ridge Landfill Expansi	\$157,347,333	\$64,947,333	\$4,650,000	\$550,000	\$0	\$0	\$3,600,000	\$83,600,000

FY 2022-2023 CAPITAL PROJECT FUNDING

The Capital Improvement Plan is the city's financially feasible plan of capital projects. The adopted FY 2022-2023 annual budget includes \$532 million for capital projects, including \$85.4 million of pay-go funding including; transfers from the City's annual operating revenue, estimated local option and constitutional gas taxes and grant funding.

RECURRING ANNUAL CAPITAL MAINTENANCE

Code section 106.219

"The City is establishing appropriate guidelines and parameters for future recurring capital maintenance budgets. Guidelines that are too low do not provide adequate funds to maintain the public investment in previously constructed facilities and lead to capital maintenance backlogs that can overburden both financial and human resources. Guidelines that are too high may result in excessive demands on the annual budget and limit the City's ability to invest in new projects..."

These minimums and targets, along with the proposed budget amounts, must be included with the Mayor's Capital Improvement Plan presented to City Council. The FY 22-23 budget includes various appropriations which meet and/or exceed all the required minimums set forth in this section.

A list of the FY 2022-2023 projects and budget amounts are included below:

Capital Maintenance Area	Suggested Minimum	Target	FY 22-23 Approved
Bulkhead Repair/Replace	\$1,500,000	\$2,500,000	\$16,000,000
Drainage System Rehab (DSR)	\$6,000,000	\$6,000,000	\$12,600,000
Facilities Capital Maintenance	\$1,500,000	\$3,500,000	\$2,400,000
Intersection Improvements	\$1,000,000	\$1,500,000	\$2,000,000
Park Capital Maintenance	\$2,000,000	\$3,000,000	\$3,000,000
Pavement Markings	\$350,000	\$750,000	\$1,500,000
Periodic Maintenance - Bridge Repair / Replacement	\$3,000,000	\$4,000,000	\$5,200,000
Railroad Crossings	\$50,000	\$50,000	\$750,000
Roadway Resurfacing	\$12,000,000	\$18,000,000	\$26,500,000
Roadway Safety Program	\$250,000	\$500,000	\$300,000
Roadway Signal Repair and Upgrade	\$2,000,000	\$2,500,000	\$3,960,000
Sidewalk "New"	\$250,000	\$500,000	\$1,000,000
Sidewalk Repair	\$2,000,000	\$3,000,000	\$6,000,000
Traffic Calming	\$150,000	\$150,000	\$150,000
Traffic Street Lights	\$75,000	\$150,000	\$100,000

FY 2022-2023 ADOPTED BUDGET BY PROJECT

The following reports detail the FY 2022-2023 Capital Improvement Projects by area, project and funding source.

**CAPITAL IMPROVEMENT PROJECTS
GENERAL GOVERNMENT
ALL FUNDING SOURCES**

FY 22 - 23	
Debt Management Fund	\$439,706,870
Local Option and Constitutional Gas Taxes	\$22,761,662
Prior Year Revenue	\$961,139
Grant Funding	\$0
Pay-Go: Transfer From Other Funds	\$12,914,655
Pay-Go: Transfer Stormwater Operating	\$0
F.I.N.D Projects	\$0
	\$476,344,326

Dept	Project Name	FY 22-23	Debt Management Fund	Local Option and Constitutional Gas Taxes	Prior Year Revenue	Grant Funding	Pay-Go: Transfer From Other Funds	Pay-Go: Transfer Stormwater Operating	F.I.N.D Projects
FR	Fire Station # 17 Replacement	\$450,000	\$0	\$0	\$0	\$0	\$450,000	\$0	\$0
FR	Fire Station # 65	\$300,000	\$0	\$0	\$0	\$0	\$300,000	\$0	\$0
FR	Fire Station #12 Replacement	\$850,000	\$0	\$0	\$0	\$0	\$850,000	\$0	\$0
FR	Fire Station #22 - New Construction	\$1,600,000	\$0	\$0	\$0	\$0	\$1,600,000	\$0	\$0
FR	Fire Station #64 (new)	\$650,000	\$0	\$0	\$0	\$0	\$650,000	\$0	\$0
FR	Fire Station #75 (new)	\$650,000	\$0	\$0	\$0	\$0	\$650,000	\$0	\$0
FR	Fire Station 47 Replace	\$500,000	\$0	\$0	\$0	\$0	\$500,000	\$0	\$0
FR	Fire Station Capital Maintenance Misc Improvements	\$1,000,000	\$0	\$0	\$0	\$0	\$1,000,000	\$0	\$0
FR	Marine Fire Station #68 (new)	\$7,500,000	\$7,500,000	\$0	\$0	\$0	\$0	\$0	\$0
FR	Met Park Marina Fire Station, Museum & Dock/Design	\$7,000,000	\$7,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	11th St, 12th St Connector	\$250,000	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	5th Street Bridge Replacement	\$3,100,000	\$3,100,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	AC Skinner Charter School - School Zone	\$300,000	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	ADA Compliance-Curb Ramps Sidewalks	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Animal Care & Protective Services HVAC Replacemen	\$1,950,000	\$1,200,000	\$0	\$750,000	\$0	\$0	\$0	\$0
PW	Apache Ave Curb And Gutter	\$75,000	\$75,000	\$0	\$0	\$0	\$0	\$0	\$0

Dept	Project Name	FY 22-23	Debt Management Fund	Local Option and Constitutional Gas Taxes	Prior Year Revenue	Grant Funding	Pay-Go: Transfer From Other Funds	Pay-Go: Transfer Stormwater Operating	F.I.N.D Projects
PW	Argyle Branch Library Roof Replacement	\$196,000	\$196,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Arlington Road Bridge	\$2,000,000	\$2,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Atlantic Blvd Medians	\$150,000	\$150,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Bay Street Corridor Utility Relocation	\$2,000,000	\$2,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Belfort Road Widening	\$7,200,000	\$7,092,855	\$0	\$0	\$0	\$107,145	\$0	\$0
PW	Brookmont and Lamanto Ave East Underdrain Impro	\$520,000	\$520,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Brookview Dr. Underdrain Improvements	\$235,000	\$235,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	CD 10 Sidewalk Repairs	\$505,000	\$505,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Cedar Point/Sawpit Road (New Berlin to Shark)	\$1,000,000	\$380,983	\$0	\$0	\$0	\$619,017	\$0	\$0
PW	Cemetery Entrance Improvements	\$597,196	\$597,196	\$0	\$0	\$0	\$0	\$0	\$0
PW	Chaffee Road	\$5,200,000	\$5,008,052	\$0	\$0	\$0	\$191,948	\$0	\$0
PW	Channel Lining Drainage Improvements	\$719,500	\$719,500	\$0	\$0	\$0	\$0	\$0	\$0
PW	Collins Road Sidewalks	\$1,000,000	\$982,210	\$0	\$0	\$0	\$17,790	\$0	\$0
PW	Confederate Monument Removal, Relocation, Remai	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Countywide Bulkhead-Assmnt,Repair,Replcemt	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Countywide Intersection Imp,Brge-Bridges	\$1,600,000	\$1,600,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Countywide Intersection Imp-Intersection	\$300,000	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Crosswalk Murals	\$150,000	\$150,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Dancy Street Curb & Gutter	\$75,000	\$75,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Downtown Landscaping&Lighting Enhncemnts	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Downtown Two-Way (Julia Street)	\$1,500,000	\$1,500,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Downtown Two-Way (Monroe Street)	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Drainage System Rehabilitation – DSR General Capital	\$5,604,771	\$5,604,771	\$0	\$0	\$0	\$0	\$0	\$0
PW	Ed Ball Hearing Room & Restroom Improvements	\$750,000	\$0	\$0	\$0	\$0	\$750,000	\$0	\$0
PW	Edgewood Ave Bicycle Improvements	\$1,194,619	\$1,194,619	\$0	\$0	\$0	\$0	\$0	\$0
PW	Elevator Door Monitoring	\$400,000	\$400,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Emerald Trail - Hogan Street Connector	\$2,000,000	\$2,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Equestrian Center - Mounted Unit Facility	\$250,000	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0

Dept	Project Name	FY 22-23	Debt Management Fund	Local Option and Constitutional Gas Taxes	Prior Year Revenue	Grant Funding	Pay-Go: Transfer From Other Funds	Pay-Go: Transfer Stormwater Operating	F.I.N.D Projects
PW	Equestrian Center Cattle Barn	\$250,000	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Facilities Capital Maintenance-Govt	\$1,500,000	\$1,500,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Facilities Capital Maintenance-Govt - Facilities Cap As	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Florida Theatre - Facility Improvements	\$3,000,000	\$3,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Forest Trail Drainage Improvements	\$5,000,000	\$5,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Hardscape - County Wide	\$2,000,000	\$2,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Inspector General Office Renovation	\$150,000	\$150,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Irvington Ave. Underdrain Improvements	\$280,000	\$280,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Jacksonville Fair Grounds Relocation	\$12,200,000	\$12,200,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Jax Ash Site Pollution Remediation	\$2,250,000	\$2,250,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	JFRD Fire Station Apron & Driveway Repairs	\$1,700,000	\$1,700,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Julington Creek Bridge	\$800,000	\$800,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	La Salle Street Outfall	\$20,000,000	\$20,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Lone Star Road Extension	\$3,000,000	\$2,785,151	\$0	\$0	\$0	\$214,849	\$0	\$0
PW	Loretto Road - Sidewalk	\$300,000	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Lot R - Stadium Performance Center	\$24,000,000	\$22,822,290	\$0	\$0	\$0	\$1,177,710	\$0	\$0
PW	Main Street Traffic Calming (1st to 12th Street)	\$1,200,000	\$1,200,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Major Outfall Ditch Restoration/Cleaning	\$3,000,000	\$3,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Mayport Dock Redevelopment	\$1,500,000	\$1,500,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	McCoy's Creek Branches	\$3,400,000	\$3,400,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	McCoy's Creek Greenway - McCoys Creek Rblid&Raise	\$1,500,000	\$1,500,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	McCoy's Creek Greenway -Outfall Improvements wit	\$18,600,000	\$18,600,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Medical Examiner Facility - 04	\$12,500,000	\$12,500,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Metropolitan Park	\$2,000,000	\$2,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Moncrief Rd Beautification (34Th-45Th St)	\$1,900,000	\$1,900,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	MOSH and Riverwalk at the Shipyards	\$7,200,000	\$7,200,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Northbank Central Marina	\$15,000,000	\$15,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Northbank Riverwalk - Northbank Bulkhead	\$16,000,000	\$16,000,000	\$0	\$0	\$0	\$0	\$0	\$0

Dept	Project Name	FY 22-23	Debt Management Fund	Local Option and Constitutional Gas Taxes	Prior Year Revenue	Grant Funding	Pay-Go: Transfer From Other Funds	Pay-Go: Transfer Stormwater Operating	F.I.N.D Projects
PW	Northbank Riverwalk & Capital Maintenance	\$2,000,000	\$2,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Oakleaf Village Parkway at Merchants Way Turn Lane	\$300,000	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Old St. Andrews Church - Maintenance Upgrades	\$140,000	\$140,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Park Street Road Diet	\$3,000,000	\$3,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Pavement Markings	\$1,500,000	\$1,500,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Penman Road Complete Street	\$2,000,000	\$2,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Police Memorial Bldg - Mainten & Upgrades	\$275,000	\$275,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Pretrial Detention Facility - Pretrial Det Fac-Cell Door	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Pre-Trial Detention Facility Water Line Replacement	\$850,000	\$850,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Public Buildings - Roofing	\$400,000	\$400,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Railroad Crossings	\$750,000	\$750,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Resiliency Infrastructure Improvements	\$10,000,000	\$10,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Riverfront Plaza	\$25,000,000	\$25,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Roadway Resurfacing - Roadway Resurfacing	\$21,677,710	\$0	\$21,677,710	\$0	\$0	\$0	\$0	\$0
PW	Roadway Safety Project - Roadway Safety Project-Pe	\$300,000	\$216,048	\$83,952	\$0	\$0	\$0	\$0	\$0
PW	Roadway Sign Stripe And Signal	\$2,860,000	\$2,860,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Schell Sweet Community Resource Center Roof Repla	\$300,000	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	School Pedestrian Safety & Sidewalks - Flasher Clocks	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Shipyards West Park	\$5,000,000	\$5,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Sibbald Road Sidewalk - Extension	\$1,500,554	\$1,500,554	\$0	\$0	\$0	\$0	\$0	\$0
PW	Sidewalk Construction - New	\$1,000,000	\$0	\$1,000,000	\$0	\$0	\$0	\$0	\$0
PW	Sidewalk-Curb Construction And Repair	\$6,000,000	\$5,788,861	\$0	\$211,139	\$0	\$0	\$0	\$0
PW	Snowbrook Ct. and Cherokee Cove Trail Underdrain I	\$430,000	\$430,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Southbank Bulkhead	\$6,000,000	\$6,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	St Johns River - St Johns River Bulkhead, Assess&Rest	\$1,500,000	\$1,500,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	St. Johns Ave. Traffic Calming	\$200,000	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Tar Kiln Bridge	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Traffic Calming	\$150,000	\$122,330	\$0	\$0	\$0	\$27,670	\$0	\$0

Dept	Project Name	FY 22-23	Debt Management Fund	Local Option and Constitutional Gas Taxes	Prior Year Revenue	Grant Funding	Pay-Go: Transfer From Other Funds	Pay-Go: Transfer Stormwater Operating	F.I.N.D Projects
PW	Traffic Signal (New) Baymeadows Rd E & Hampton	\$700,000	\$700,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Traffic Signal (New) New Berlin Rd & Cedar Point Rd	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Traffic Signalization - Fiber Optic	\$750,000	\$750,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Traffic Signalization-Countywide	\$1,100,000	\$1,100,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Traffic Street Lights	\$100,000	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	UF Health Capital Improvements	\$20,000,000	\$20,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Underdrain Replacements	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Venetia Drainage Improvements	\$900,000	\$900,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Willowbranch Creek Bulkhead Replacement	\$3,500,000	\$3,500,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Wills Branch Dredge	\$1,600,000	\$1,600,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Woodland Acres Traffic Calming	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Yates Parking Garage Maintenance Repairs	\$1,200,000	\$1,200,000	\$0	\$0	\$0	\$0	\$0	\$0
BL	Brentwood Branch Replacement	\$8,188,976	\$8,188,976	\$0	\$0	\$0	\$0	\$0	\$0
BL	Oceanway Center - Oceanway Library Replacement	\$3,750,000	\$3,750,000	\$0	\$0	\$0	\$0	\$0	\$0
ASM	Baseball Grounds - MLB Requirements	\$10,000,000	\$10,000,000	\$0	\$0	\$0	\$0	\$0	\$0
ASM	Building Systems-Prime Osborn Conv Ctr	\$3,200,000	\$3,200,000	\$0	\$0	\$0	\$0	\$0	\$0
ASM	Interior Finishes-Prime Osborn Conv Ctr	\$550,000	\$550,000	\$0	\$0	\$0	\$0	\$0	\$0
ASM	Ritz Theatre Improvements - Building Systems - Ritz T	\$980,000	\$980,000	\$0	\$0	\$0	\$0	\$0	\$0
PR	Archie Dickinson Park	\$2,500,000	\$2,500,000	\$0	\$0	\$0	\$0	\$0	\$0
PR	Atlantic Coast High School Pool	\$8,000,000	\$8,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PR	Boone Park N - Tennis Courts	\$450,000	\$450,000	\$0	\$0	\$0	\$0	\$0	\$0
PR	Cecil Aquatic Center	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PR	Cecil Consvr Corridor - D/B Trail Ext Pope Duval Park	\$3,600,000	\$3,600,000	\$0	\$0	\$0	\$0	\$0	\$0
PR	Cecil Field Master Plan - Phase II	\$500,000	\$421,598	\$0	\$0	\$0	\$78,402	\$0	\$0
PR	Glanzel T Brown Park	\$300,000	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0
PR	Countywide Parks - Pool Maintenance & Upgrades	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0
PR	Countywide Parks & Recreation Projects	\$3,000,000	\$0	\$0	\$0	\$0	\$3,000,000	\$0	\$0

Dept	Project Name	FY 22-23	Debt Management Fund	Local Option and Constitutional Gas Taxes	Prior Year Revenue	Grant Funding	Pay-Go: Transfer From Other Funds	Pay-Go: Transfer Stormwater Operating	F.I.N.D Projects
PR	Exchange Island - Dev Design	\$300,000	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0
PR	Hanna Park - Parking Lot 11	\$240,000	\$0	\$0	\$0	\$0	\$240,000	\$0	\$0
PR	Ivey Road Park - Design & Develop per the Master Pla	\$6,000,000	\$5,654,876	\$0	\$0	\$0	\$345,124	\$0	\$0
PR	Jacksonville Zoo Improvements	\$5,000,000	\$4,920,250	\$0	\$0	\$0	\$79,750	\$0	\$0
PR	James Weldon Johnson Park	\$250,000	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0
PR	Mayport Road Park	\$250,000	\$191,500	\$0	\$0	\$0	\$58,500	\$0	\$0
PR	McCoy's Creek Greenway - McCoy's Creek Greenway	\$6,000,000	\$6,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PR	Northbank Riverwalk extension (Catherine St. to Met	\$5,000,000	\$5,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PR	Patton Park Youth Turf Soccer Field	\$1,200,000	\$1,200,000	\$0	\$0	\$0	\$0	\$0	\$0
PR	Pine Forest Elementary Park	\$1,000,000	\$993,250	\$0	\$0	\$0	\$6,750	\$0	\$0
PR	Ritz Pocket Park	\$1,300,000	\$1,300,000	\$0	\$0	\$0	\$0	\$0	\$0
PR	Riverside Park - Duckpond	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PR	Special Committee on Parks and Quality of Life	\$50,000,000	\$50,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PR	Wayne B Stevens Boat Ramp	\$250,000	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0

**CAPITAL IMPROVEMENT PROJECTS
STORMWATER
ALL FUNDING SOURCE**

	FY 22 - 23
Debt Management Fund	\$0
Local Option and Constitutional Gas Taxes	\$0
Prior Year Revenue	\$0
Grant Funding	\$0
Pay-Go: Transfer From Other Funds	\$0
Pay-Go: Transfer Stormwater Operating	\$11,986,384
F.I.N.D Projects	\$0
	\$11,986,384

Dept	Project Name	FY 22-23	Debt Management Fund	Local Option and Constitutional Gas Taxes	Prior Year Revenue	Grant Funding	Pay-Go: Transfer From Other Funds	Pay-Go: Transfer Stormwater Operating	F.I.N.D Projects
SW	Arlington/Pottsburg (Beach & Southside) Pond	\$4,591,155	\$0	\$0	\$0	\$0	\$0	\$4,591,155	\$0
SW	Drainage System Rehabilitation - Drainage System Re	\$5,585,229	\$0	\$0	\$0	\$0	\$0	\$5,585,229	\$0
SW	Macy Avenue Drainage Improvements (DSR)	\$350,000	\$0	\$0	\$0	\$0	\$0	\$350,000	\$0
SW	Pleasant Point Lane Drainage Improvements (DSR)	\$300,000	\$0	\$0	\$0	\$0	\$0	\$300,000	\$0
SW	Ribault Scenic Drive Drainage Improvements (DSR)	\$340,000	\$0	\$0	\$0	\$0	\$0	\$340,000	\$0
SW	Starshire Cove Drainage Improvements	\$420,000	\$0	\$0	\$0	\$0	\$0	\$420,000	\$0
SW	Stormwater Project Development & Feasibility Studie	\$250,000	\$0	\$0	\$0	\$0	\$0	\$250,000	\$0
SW	Stormwater Pump Stations - Capital Maintenance	\$150,000	\$0	\$0	\$0	\$0	\$0	\$150,000	\$0

**CAPITAL IMPROVEMENT PROJECTS
SOLID WASTE
ALL FUNDING SOURCES**

	FY 22 - 23
Debt Management Fund	\$6,150,000
Local Option and Constitutional Gas Taxes	\$0
Prior Year Revenue	\$0
Grant Funding	\$0
Pay-Go: Transfer From Other Funds	\$0
Pay-Go: Transfer Stormwater Operating	\$0
F.I.N.D Projects	\$0
	\$6,150,000

Dept	Project Name	FY 22-23	Debt Management Fund	Local Option and Constitutional Gas Taxes	Prior Year Revenue	Grant Funding	Pay-Go: Transfer From Other Funds	Pay-Go: Transfer Stormwater Operating	F.I.N.D Projects
SD	Environmental Compliance - County Wide	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0
SD	Leachate Evaporator - Landfill Gas Fueled Leachate E	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0
SD	Trail Ridge Landfill Const & Expansion - Trail Ridge La	\$4,650,000	\$4,650,000	\$0	\$0	\$0	\$0	\$0	\$0

IT SYSTEM DEVELOPMENT PROGRAM

Code Section 106.207 IT System Development Program Budget

- (a) Annually in July in conjunction with the Budget legislation, an IT Systems Development Program Budget shall be submitted. The IT System Development Program Budget shall include a list of major technology initiatives projects for five years and the funding source for the following fiscal year, coterminous with the budget fiscal year.
- (b) Annually in March, the IT Division shall review and submit the recurring maintenance needs and make recommendation to the City Council Finance Committee in advance of IT Systems Development Program Budget on modifications to the recurring annual capital expenses suggested minimums and targets.

The Information Technologies Division has identified specific IT programs that will transform the way City Departments and citizens interact with each other to work more efficiently. These programs will improve the quality of interaction for the citizens with the government by allowing citizens to have access to City Hall and City Departments electronically, refresh aging and obsolete infrastructure and improve efficiency in City government.

The following reports detail the IT Five-Year Plan approved on ordinance 2022-507-E.

FISCAL YEAR 2023 - 2027 IT SYSTEM DEVELOPMENT PROJECTS

Projects by Funding Source

Ordinance 2022-507-E

	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
Debt Management Funds	5,129,950	8,491,990	10,804,590	3,780,590	2,804,590
Pay- Go: Equipment/Radio Refresh	1,787,129	1,192,800	1,199,600	1,206,650	1,213,900
Increase in On-Going Operating Cost	55,672	171,554	391,318	274,997	308,973
Pay-Go: Other	406,600	610,000	-	-	-
ARP Funding	13,729,970	-	-	-	-
Total Per Year	21,109,321	10,466,344	12,395,508	5,262,237	4,327,463

Functional Area	Program Area	Project Title	Previous Capital Appropriation	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
Code Compliance	Application - Department Specific	Lien Tracking System	-	-	300,000	60,000	-	-
JHRC	Application - Department Specific	Case Management System - JHRC	90,000	-	310,000	78,200	14,049	422
Real Estate	Application - Department Specific	Real Estate Management System	185,000	406,600	-	-	-	-
Citywide	Enterprise Solution	Enterprise Financial and Resource Mgmt Solution - 1Cloud	47,993,283	-	4,532,560	8,065,923	1,044,560	-
Citywide	Enterprise Solution	Enterprise Permit and Land Use Management	8,916,748	-	-	-	-	-
Citywide	Equipment Refresh	Computer, Laptop and Tablet Equipment Refresh	5,195,547	693,711	448,500	448,500	448,500	448,500
Citywide	Equipment Refresh	Radio - Portable Radio Refresh	16,218,785	7,997,347	-	-	-	-
ITD	Equipment Refresh	Network Equipment Refresh	2,598,787	353,051	425,000	425,000	425,000	425,000
ITD	Equipment Refresh	Server Equipment Refresh	2,299,693	342,739	135,000	135,000	135,000	135,000
Jacksonville Fire and Rescue	Equipment Refresh	JFRD Mobile Data Terminal Refresh	1,266,019	453,300	231,800	238,600	245,650	252,900
ITD	Infrastructure / Equipment	Network Infrastructure Upgrade	-	4,825,419	-	-	-	-
JFRD	Infrastructure / Equipment	Satellite Communication Equipment Replacement	-	907,204	-	-	-	-
Citywide	Radio Communication and Systems	Ed Ball - Radio Tower and Backup System	1,610,825	2,041,450	1,278,894	94,331	97,255	103,378
Citywide	Radio Communication and Systems	Radio Site Expansion - Bayview Road	-	-	-	-	-	2,859,732
Citywide	Radio Communication and Systems	Radio Site Expansion - Crystal Springs Road	-	-	-	-	2,804,590	52,516
Citywide	Radio Communication and Systems	Radio Site Expansion - Mayport Road	-	-	2,804,590	-	47,633	-
Citywide	Radio Communication and Systems	Radio Site Expansion - Montgomery Correctional	-	3,088,500	-	45,364	-	-
Citywide	Radio Communication and Systems	Radio Site Expansion - Orange Picker Road	-	-	-	2,804,590	-	50,015

PROJECT TITLE:
Lien Tracking System

FUNCTIONAL AREA / AGENCY:
Code Compliance

PROGRAM AREA:
Application - Department Specific

PREVIOUS CAPITAL FUNDING:
\$0

PROJECT COMPLETION DATE:
FY 24-25

FUNDING SOURCE-CAPITALIZED COST:
Pay-Go: Departmental Billings

Project Description:

The purpose of the project is to replace the current Microsoft Access Lien Tracking system with a new purchased solution that will satisfy the business needs by providing the following functionality: Lien tracking, customer invoicing, interest accrual, reporting and payment accounting functions. In addition, the solution will interface with the following systems / areas: Real Estate, Enterprise Permitting, 1Cloud, Tax Collector, and Clerk of Court.

Level of Service Impact:

Ensures that the Accounting Division and Municipal Code Compliance are able to properly track liens and that funds are collected and accounted for in a timely manner and according to the City Ordinance. The system will provide a mechanism to track and manage customer accounts, promptly resolve unpaid balances and reduce outstanding balances.

Capitalized Costs	Total Est. Cost	Prior Yrs. Funding	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
Software	\$ 300,000			300,000			
Hardware	\$ -						
Professional Svcs	\$ -						
	\$ 300,000	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -

Annual Operational Costs:

	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
FTEs					
Salary / Benefits					
Software Hosting (annual increase)					
Operating Costs			60,000		
SW/HW License Maint (annual increase)					
	\$ -	\$ -	\$ 60,000	\$ -	\$ -

Estimated Savings and/or Offsets:

	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
FTEs					
Operating Costs					
SW/HW Maint					
	\$ -	\$ -	\$ -	\$ -	\$ -

Benefits to the Public:

The system will support adherence to all applicable City Ordinances in Lien tracking, customer invoicing, interest accrual, reporting and payment accounting functions.

PROJECT TITLE:
Case Management System - JHRC

FUNCTIONAL AREA / AGENCY:
JHRC

PROGRAM AREA:
Application - Department Specific

PREVIOUS CAPITAL FUNDING:
\$90,000

PROJECT COMPLETION DATE:
FY 24-25

FUNDING SOURCE-CAPITALIZED COST:
Pay-Go: Departmental Billings

Project Description:

The purpose of this project is to replace the current City IT developed Jacksonville Human Rights Commission (JHRC) case management system. The new system will satisfy the current business needs by providing the following functionality: case management, case tracking Information, producing letters, emails/notifications, reports, forms and other documentation.

Level of Service Impact:

Project ensures that JHRC is able to provide services to residents relating to reported matters of discrimination such as; employment, public accommodation, and housing, in a timely manner and according to regulatory requirements.

Capitalized Costs	Total Est. Cost	Prior Yrs. Funding	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
Software	\$ -						
Hardware	\$ -						
Professional Svcs	\$ 400,000	90,000		310,000			
	\$ 400,000	\$ 90,000	\$ -	\$ 310,000	\$ -	\$ -	\$ -

Annual Operational Costs:	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
FTEs					
Salary / Benefits					
Software Hosting (annual increase)					
Operating Costs			10,000		
SW/HW License Maint (annual increase)			68,200	14,049	422
	\$ -	\$ -	\$ 78,200	\$ 14,049	\$ 422

Estimated Savings and/or Offsets:	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
FTEs					
Operating Costs					
SW/HW Maint					
	\$ -	\$ -	\$ -	\$ -	\$ -

Benefits to the Public:

The system will support adherence to applicable laws and oversight agencies in investigating, reporting, resolving, referring or dismissing cases of reported discrimination.

PROJECT TITLE:
Real Estate Management System

FUNCTIONAL AREA / AGENCY:
Real Estate

PROGRAM AREA:
Application - Department Specific

PREVIOUS CAPITAL FUNDING:
\$185,000

PROJECT COMPLETION DATE:
FY 23-24

FUNDING SOURCE-CAPITALIZED COST:
Pay-Go: Departmental Billings

Project Description:

Acquire a hosted software solution to manage the disposition of surplus property and tracking land acquisitions for temporary and permanent easements.

Level of Service Impact:

Acquire a hosted software solution to serve as a single, unified database for managing the disposition of surplus property and tracking land acquisitions for temporary and permanent easements. The solution will also serve as a single authoritative database for tracking all covenants and restrictions of City-owned properties.

<u>Capitalized Costs</u>	<u>Total Est. Cost</u>	<u>Prior Yrs. Funding</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>
Hardware/Software	\$ -						
Capital Internal Svc	\$ 406,600		406,600				
Professional Svcs	\$ 185,000	185,000					
	\$ 591,600	\$ 185,000	\$ 406,600	\$ -	\$ -	\$ -	\$ -

Annual Operational Costs:

FTEs
Salary / Benefits
Software Hosting (annual increase)
Operating Costs
SW/HW License Maint (annual increase)

<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>
\$ -	\$ -	\$ -	\$ -	\$ -

Estimated Savings and/or Offsets:

FTEs
Operating Costs
SW/HW Maint

<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>
\$ -	\$ -	\$ -	\$ -	\$ -

Benefits to the Public:

Improve the management of surplus properties and land acquisitions and provide for greater efficiencies in tracking covenants and restrictions for City-owned properties.

PROJECT TITLE:
Enterprise Financial and Resource
Mgmt Solution - 1Cloud

FUNCTIONAL AREA / AGENCY:
Citywide

PROGRAM AREA:
Enterprise Solution

PREVIOUS CAPITAL FUNDING:
\$47,993,283

PROJECT COMPLETION DATE:
FY 26-27

FUNDING SOURCE-CAPITALIZED COST:
Borrowed Funds

Project Description:

Project will consolidate multiple systems into a single hosted solution. Legacy systems to be replaced include; FAMIS, Budget Prep, Oracle HRMS, Oracle Position Control, Employee Performance Management, JaxPro, Fixed Assets, JaxPension, Tangible Personal Property. To provide a Cloud Access Security Broker, management of Enterprise Contracts, Enterprise Data and Talent Management along with gathering requirements for replacing RMS, EIS and Enterprise Asset Management.

Level of Service Impact:

System should provide consolidated data and information to drive decision making with real-time views of business process performance, reduce duplicate functions, improve efficiencies and implement industry best practices while increasing the volume of processing business transactions.

Capitalized Costs	Total Est. Cost	Prior Yrs. Funding	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
Software	\$ -						
Capital Internal Svc	\$ 12,330,040	7,479,175	1,850,865	1,500,000	1,500,000		
Professional Svcs	\$ 49,139,243	40,514,108	(1,850,865)	3,000,000	6,500,000	976,000	
	\$ 61,469,283	\$ 47,993,283	\$ -	\$ 4,500,000	\$ 8,000,000	\$ 976,000	\$ -

Annual Operational Costs:

FTEs
Salary / Benefits
Software Hosting (annual increase)
Operating Costs
SW/HW License Maint (annual increase)

	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
		32,560	65,923	68,560	
	\$ -	\$ 32,560	\$ 65,923	\$ 68,560	\$ -

Estimated Savings and/or Offsets:

FTEs
Operating Costs
SW/HW Maint

	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
		(724,000)			
	\$ -	\$ (724,000)	\$ -	\$ -	\$ -

Benefits to the Public:

Provides faster business process transaction throughput and better transparency of where public dollars are being spent. Makes doing business with the city simpler and easier for vendors.

PROJECT TITLE:
Enterprise Permit and Land Use Management

FUNCTIONAL AREA / AGENCY:
Citywide

PROGRAM AREA:
Enterprise Solution

PREVIOUS CAPITAL FUNDING:
\$8,916,748

PROJECT COMPLETION DATE:
FY 23-24

FUNDING SOURCE-CAPITALIZED COST:
Pay-Go: Departmental Billings

Project Description:

Develop a system to replace the Building Inspection System, Fire Prevention Inspections (FPI) System, Development Services Civil Plans and Plat Reviews System, Concurrency and Mobility Management System, Zoning Management System, Land Use and Zoning Application (LUZAP) System, Wellhead Permitting System, Construction Trades Qualifying Board (Business Licensing) System, and Special Events Permitting System.

Level of Service Impact:

The new project/solution will reduce maintenance costs and provide faster turn-around time to the public and contractor/builders for permitting, design review, and inspection functions.

<u>Capitalized Costs</u>	<u>Total Est. Cost</u>	<u>Prior Yrs. Funding</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>
Hardware	\$ 244,818	244,818					
Capital Internal Svc	\$ 6,744,032	4,171,930	2,572,102				
Professional Svcs	\$ 1,927,898	4,500,000	(2,572,102)				
	\$ 8,916,748	\$ 8,916,748	\$ -	\$ -	\$ -	\$ -	\$ -

<u>Annual Operational Costs:</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>
FTEs					
Salary / Benefits					
Software Hosting (annual increase)					
Operating Costs					
SW/HW License Maint (annual increase)					
	\$ -	\$ -	\$ -	\$ -	\$ -

<u>Estimated Savings and/or Offsets:</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>
FTEs					
Operating Costs					
SW/HW Maint					
	\$ -	\$ -	\$ -	\$ -	\$ -

Benefits to the Public:

Citizens will be better served with reduced time and cost and online access to a more streamlined permitting, design review, and inspection process.

PROJECT TITLE:
Computer, Laptop and Tablet
Equipment Refresh

FUNCTIONAL AREA / AGENCY:
Citywide

PROGRAM AREA:
Equipment Refresh

PREVIOUS EQUIP FUNDING:
\$5,195,547

PROJECT COMPLETION DATE:
Ongoing

FUNDING SOURCE-CAPITALIZED COST:
Pay-Go - Equipment Refresh

Project Description:

Replace computers and laptops in operation throughout City departments that are over five years old.

Level of Service Impact:

Replacing these devices will help strengthen security, maximize employee efficiency, reduce downtime and decrease hardware related issues and failures.

<u>Equipment Costs</u>	<u>Total Est. Cost</u>	<u>Prior Yrs. Funding</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>
Over \$1,000	\$ 2,652,634	1,032,771	379,863	310,000	310,000	310,000	310,000
Under \$1,000	\$ 4,840,544	4,162,776	277,768	100,000	100,000	100,000	100,000
	\$ 7,493,178	\$ 5,195,547	\$ 657,631	\$ 410,000	\$ 410,000	\$ 410,000	\$ 410,000

<u>Annual Operational Costs:</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>
FTEs					
Salary / Benefits					
Software Hosting					
Operating Costs	36,080	38,500	38,500	38,500	38,500
SW/HW License Maintenance					
	\$ 36,080	\$ 38,500	\$ 38,500	\$ 38,500	\$ 38,500

<u>Estimated Savings and/or Offsets:</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>
FTEs					
Operating Costs					
SW/HW Maint					
	\$ -	\$ -	\$ -	\$ -	\$ -

Benefits to the Public:

COJ employees will operate with a higher degree of technologically advanced, reliable and security enabled computers.

PROJECT TITLE:
Radio - Portable Radio Refresh

FUNCTIONAL AREA / AGENCY:
Citywide

PROGRAM AREA:
Equipment Refresh

PREVIOUS CAPITAL FUNDING:
\$16,218,785

PROJECT COMPLETION DATE:
FY 22-23

FUNDING SOURCE-CAPITALIZED COST:
ARP Funding

Project Description:

Funding to replace all portable radios for JSO, JFRD as well as non-public safety portable radios. The use of ARP funding will allow the City to complete the portable radio refresh in FY22-23. The FY 22-23 funding includes \$613,996 for general government, \$1,662,736 for JFRD and \$5,720,615 for JSO.

Level of Service Impact:

Two-way mobile radios allow Law Enforcement, Fire Rescue, Emergency Management, Education/campus security, Utility Company and General City agencies radio communication capabilities throughout Duval and surrounding counties.

<u>Capitalized Costs</u>	<u>Total Est. Cost</u>	<u>Prior Yrs. Funding</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>
Software	\$ -						
Hardware	\$ 22,947,076	15,268,064	7,679,012				
Professional Svcs	\$ 1,269,056	950,721	318,335				
	<u>\$ 24,216,132</u>	<u>\$ 16,218,785</u>	<u>\$ 7,997,347</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Annual Operational Costs:

	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>
FTEs					
Salary / Benefits					
Software Hosting					
Operating Costs					
SW/HW License Maintenance					
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Estimated Savings and/or Offsets:

	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>
FTEs					
Operating Costs					
SW/HW Maint					
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Benefits to the Public:

Updates technological capabilities and reduces the possibility of radio equipment failure and delayed emergency responsiveness.

PROJECT TITLE:
Server Equipment Refresh

FUNCTIONAL AREA / AGENCY:
ITD

PROGRAM AREA:
Equipment Refresh

PREVIOUS CAPITAL FUNDING:
\$2,299,693

PROJECT COMPLETION DATE:
On-Going

FUNDING SOURCE-CAPITALIZED COST:
Pay-Go - Equipment Refresh

Project Description:

Replace needed server infrastructure and equipment including those that no longer have vendor support. The server replacement strategy will be reviewed annually to identify efficiencies and improvements in hardware and software technology to virtualize some servers based on infrastructure bandwidth, customer capacity and trending technologies. The larger amount in FY 22-23 is due to the replacement of a server used for HR and payroll costing \$208,927.

Level of Service Impact:

Equipment replacements will ensure efficient response to server issues, increase application performance and system stability, as well as reduce the cost of labor and lost productivity due to server outages and "crashes".

<u>Capitalized Costs</u>	<u>Total Est. Cost</u>	<u>Prior Yrs. Funding</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>
Software	\$ 1,626	1,626					
Hardware	\$ 3,152,214	2,298,067	334,147	130,000	130,000	130,000	130,000
Professional Svcs	\$ -						
	\$ 3,153,840	\$ 2,299,693	\$ 334,147	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000

<u>Annual Operational Costs:</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>
FTEs					
Salary / Benefits					
Software Hosting					
Operating Costs	8,592	5,000	5,000	5,000	5,000
SW/HW License Maintenance					
	\$ 8,592	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000

<u>Estimated Savings and/or Offsets:</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>
FTEs					
Operating Costs					
SW/HW Maint					
	\$ -	\$ -	\$ -	\$ -	\$ -

Benefits to the Public:

City services are maintained and kept available to citizens by proactively ensuring systems continuity and preventing risks to public safety.

PROJECT TITLE:
JFRD Mobile Data Terminal
Refresh

FUNCTIONAL AREA / AGENCY:
Jacksonville Fire and Rescue

PROGRAM AREA:
Equipment Refresh

PREVIOUS CAPITAL FUNDING:
\$1,266,019

PROJECT COMPLETION DATE:
Ongoing

FUNDING SOURCE-CAPITALIZED COST:
Pay-Go: Departmental Billings

Project Description:

Replace mobile data terminals (MDT) used by Jacksonville Fire and Rescue (JFRD) that are coming off of warranty. JFRD operates with a minimum of 224 MDTs.

Level of Service Impact:

Items are replaced when the warranty expires due to the environment in which these devices are used which creates higher breakage rates and equipment failures.

<u>Capitalized Costs</u>	<u>Total Est. Cost</u>	<u>Prior Yrs. Funding</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>
Software	\$ -						
Hardware	\$ 2,661,269	1,266,019	442,300	227,800	234,600	241,650	248,900
Professional Svcs	\$ -						
	\$ 2,661,269	\$ 1,266,019	\$ 442,300	\$ 227,800	\$ 234,600	\$ 241,650	\$ 248,900

<u>Annual Operational Costs:</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>
FTEs					
Salary / Benefits					
Software Hosting					
Operating Costs	11,000	4,000	4,000	4,000	4,000
SW/HW License Maintenance					
	\$ 11,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000

<u>Estimated Savings and/or Offsets:</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>
FTEs					
Operating Costs					
SW/HW Maint					
	\$ -	\$ -	\$ -	\$ -	\$ -

Benefits to the Public:

Devices are essential to ensure public safety as they are used by JFRD rescue personnel in various external environments that include citizen residences and hospitals.

PROJECT TITLE:
Network Infrastructure Upgrade

FUNCTIONAL AREA / AGENCY:
ITD

PROGRAM AREA:
Infrastructure / Equipment

PREVIOUS CAPITAL FUNDING:
\$0

PROJECT COMPLETION DATE:
FY 23-24

FUNDING SOURCE-CAPITALIZED COST:
ARP Funding

Project Description:

Upgrade and replace network switches, routers and load balancing equipment to increase network capacity, speed (10g) and security as well as the reliability of applications running on the network.

Level of Service Impact:

Minimize network outages and business interruptions preventing productivity loss caused by outdated and unsupported equipment and increase network bandwidth and performance.

<u>Capitalized Costs</u>	<u>Total Est. Cost</u>	<u>Prior Yrs. Funding</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>
Software	\$ 70,392		70,392				
Hardware	\$ 4,575,027		4,575,027				
Professional Svcs	\$ 180,000		180,000				
	<u>\$ 4,825,419</u>	<u>\$ -</u>	<u>\$ 4,825,419</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<u>Annual Operational Costs:</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>
FTEs					
Salary / Benefits					
Software Hosting					
Operating Costs					
SW/HW License Maintenance					
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<u>Estimated Savings and/or Offsets:</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>
FTEs					
Operating Costs					
SW/HW Maint					
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Benefits to the Public:

Reduces lost productivity due to network slowness and outages.

PROJECT TITLE:
Satellite Communication
Equipment Replacement

FUNCTIONAL AREA / AGENCY:
JFRD

PROGRAM AREA:
Infrastructure / Equipment

PREVIOUS CAPITAL FUNDING:
\$0

PROJECT COMPLETION DATE:
FY 23-24

FUNDING SOURCE-CAPITALIZED COST:
ARP Funding

Project Description:

Replace existing end of life satellite communication equipment at the following locations: Cecil Field, back-up emergency operations center, JFRD headquarters, Ed Ball, Police Memorial building, St. James building and twenty portable units.

Level of Service Impact:

The State Emergency Operations Center completed an upgrade to their satellite equipment. The City needs to follow suite so that it can communicate via satellite with the State EOC during an incident and/or emergency.

<u>Capitalized Costs</u>	<u>Total Est. Cost</u>	<u>Prior Yrs. Funding</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>
Software	\$ -						
Hardware	\$ 907,204		907,204				
Professional Svcs	\$ -						
	<u>\$ 907,204</u>	<u>\$ -</u>	<u>\$ 907,204</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<u>Annual Operational Costs:</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>
FTEs					
Salary / Benefits					
Software Hosting					
Operating Costs					
SW/HW License Maintenance					
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<u>Estimated Savings and/or Offsets:</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>
FTEs					
Operating Costs					
SW/HW Maint					
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Benefits to the Public:

Maintain effective continuity of government and coordination with the State EOC during incident and/or disaster.

PROJECT TITLE:
Ed Ball - Radio Tower and Backup System

FUNCTIONAL AREA / AGENCY:
Citywide

PROGRAM AREA:
Radio Communication and Systems

PREVIOUS CAPITAL FUNDING:
\$1,610,825

PROJECT COMPLETION DATE:
FY 24-25

FUNDING SOURCE-CAPITALIZED COST:
Borrowed Funds

Project Description:

Relocate equipment from JEA building to provide radio system redundancy for the P25 Radio System and establish a redundant master and GEO prime radio system and site.

Level of Service Impact:

Relocation is needed due to JEA vacating building. The redundant master site and GEO-redundant prime site allows continuous two-way radio communication for radio subscribers in the event of system failure or maintenance repair to the P25 Prime Master Site.

Capitalized Costs	Total Est. Cost	Prior Yrs. Funding	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
Software	\$ -						
Hardware	\$ -						
Professional Svcs	\$ 4,839,675	1,610,825	2,041,450	1,187,400			
	\$ 4,839,675	\$ 1,610,825	\$ 2,041,450	\$ 1,187,400	\$ -	\$ -	\$ -

Annual Operational Costs:	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
FTEs					
Salary / Benefits					
Software Hosting (annual increase)					
Operating Costs					
SW/HW License Maint (annual increase)		91,494	94,331	97,255	103,378
	\$ -	\$ 91,494	\$ 94,331	\$ 97,255	\$ 103,378

Estimated Savings and/or Offsets:	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
FTEs					
Operating Costs					
SW/HW Maint					
	\$ -	\$ -	\$ -	\$ -	\$ -

Benefits to the Public:

Minimize Public Safety two-way radio communication outages in an effort to prevent adverse impacts to the ability to maintain a continuously operational City P25 Radio System.

PROJECT TITLE:
Radio Site Expansion - Bayview Road

FUNCTIONAL AREA / AGENCY:
Citywide

PROGRAM AREA:
Radio Communication and Systems

PREVIOUS CAPITAL FUNDING:
\$0

PROJECT COMPLETION DATE:
FY 27-28

FUNDING SOURCE-CAPITALIZED COST:
Borrowed Funds

Project Description:

Expand communication coverage of the existing P25 radio system by adding a simulcast radio site on JEA property located on Bayview Road (2519 Bayview Road)

Level of Service Impact:

Improve the in-building communication coverage for Duval County and surrounding areas on the current radio system which will minimize public safety radio outages and utilize the full capabilities of the radio system.

<u>Capitalized Costs</u>	<u>Total Est. Cost</u>	<u>Prior Yrs. Funding</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>
Software	\$ -						
Hardware	\$ 1,503,489						1,503,489
Professional Svcs	\$ 1,301,101						1,301,101
	<u>\$ 2,804,590</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,804,590</u>

<u>Annual Operational Costs:</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>
FTEs					
Salary / Benefits					
Software Hosting (annual increase)					
Operating Costs					
SW/HW License Maint (annual increase)					55,142
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 55,142</u>

<u>Estimated Savings and/or Offsets:</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>
FTEs					
Operating Costs					
SW/HW Maint					
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Benefits to the Public:

Minimize Public Safety two-way radio communication outages in an effort to prevent adverse impacts to the ability to maintain a continuously operational City P25 Radio System. The Microwave Indoor Radio Units provides a mechanism for utilizing the full capabilities of the P25 Radio System.

PROJECT TITLE:
Radio Site Expansion - Crystal Springs Road

FUNCTIONAL AREA / AGENCY:
Citywide

PROGRAM AREA:
Radio Communication and Systems

PREVIOUS CAPITAL FUNDING:
\$0

PROJECT COMPLETION DATE:
FY 26-27

FUNDING SOURCE-CAPITALIZED COST:
Borrowed Funds

Project Description:

Expand communication coverage of the existing P25 radio system by adding a simulcast radio site on JEA property located on Crystal Springs Road (9801 Crystal Springs Road)

Level of Service Impact:

Improve the in-building communication coverage for Duval County and surrounding areas on the current radio system which will minimize public safety radio outages and utilize the full capabilities of the radio system.

<u>Capitalized Costs</u>	<u>Total Est. Cost</u>	<u>Prior Yrs. Funding</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>
Software	\$ -						
Hardware	\$ 1,503,489					1,503,489	
Professional Svcs	\$ 1,301,101					1,301,101	
	<u>\$ 2,804,590</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,804,590</u>	<u>\$ -</u>

<u>Annual Operational Costs:</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>
FTEs					
Salary / Benefits					
Software Hosting (annual increase)					
Operating Costs					
SW/HW License Maint (annual increase)					52,516
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 52,516</u>

<u>Estimated Savings and/or Offsets:</u>	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>
FTEs					
Operating Costs					
SW/HW Maint					
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Benefits to the Public:

Minimize Public Safety two-way radio communication outages in an effort to prevent adverse impacts to the ability to maintain a continuously operational City P25 Radio System. The Microwave Indoor Radio Units provides a mechanism for utilizing the full capabilities of the P25 Radio System.

PROJECT TITLE:
Radio Site Expansion - Mayport
Road

FUNCTIONAL AREA / AGENCY:
Citywide

PROGRAM AREA:
Radio Communication and Systems

PREVIOUS CAPITAL FUNDING:
\$0

PROJECT COMPLETION DATE:
FY 24-25

FUNDING SOURCE-CAPITALIZED COST:
Borrowed Funds

Project Description:

Expand communication coverage of the existing P25 radio system by adding a simulcast radio site on JEA property located on Mayport Road (2972 Mayport Road)

Level of Service Impact:

Improve the in-building communication coverage for Duval County and surrounding areas on the current radio system which will minimize public safety radio outages and utilize the full capabilities of the radio system.

Capitalized Costs	Total Est. Cost	Prior Yrs. Funding	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
Software	\$ -						
Hardware	\$ 1,503,489			1,503,489			
Professional Svcs	\$ 1,301,101			1,301,101			
	\$ 2,804,590	\$ -	\$ -	\$ 2,804,590	\$ -	\$ -	\$ -

Annual Operational Costs:	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
FTEs					
Salary / Benefits					
Software Hosting (annual increase)					
Operating Costs					
SW/HW License Maint (annual increase)				47,633	
	\$ -	\$ -	\$ -	\$ 47,633	\$ -

Estimated Savings and/or Offsets:	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
FTEs					
Operating Costs					
SW/HW Maint					
	\$ -	\$ -	\$ -	\$ -	\$ -

Benefits to the Public:

Minimize Public Safety two-way radio communication outages in an effort to prevent adverse impacts to the ability to maintain a continuously operational City P25 Radio System. The Microwave Indoor Radio Units provides a mechanism for utilizing the full capabilities of the P25 Radio System.

PROJECT TITLE:
Radio Site Expansion -
Montgomery Correctional

FUNCTIONAL AREA / AGENCY:
Citywide

PROGRAM AREA:
Radio Communication and Systems

PREVIOUS CAPITAL FUNDING:
\$0

PROJECT COMPLETION DATE:
FY 23-24

FUNDING SOURCE-CAPITALIZED COST:
Borrowed Funds

Project Description:

Expand communication coverage of the existing P25 radio system by adding a simulcast radio site at the Montgomery Correctional Center.

Level of Service Impact:

Improve the in-building communication coverage for Duval County and surrounding areas on the current radio system which will minimize public safety radio outages and utilize the full capabilities of the radio system.

Capitalized Costs	Total Est. Cost	Prior Yrs. Funding	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
Software	\$ -						
Hardware	\$ 1,787,399		1,787,399				
Professional Svcs	\$ 1,301,101		1,301,101				
	\$ 3,088,500	\$ -	\$ 3,088,500	\$ -	\$ -	\$ -	\$ -

Annual Operational Costs:	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
FTEs					
Salary / Benefits					
Software Hosting (annual increase)					
Operating Costs					
SW/HW License Maint (annual increase)			45,364		
	\$ -	\$ -	\$ 45,364	\$ -	\$ -

Estimated Savings and/or Offsets:	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
FTEs					
Operating Costs					
SW/HW Maint					
	\$ -	\$ -	\$ -	\$ -	\$ -

Benefits to the Public:

Enhance public safety by improving the in-building communication coverage for Duval County and surrounding areas on the current radio system.

PROJECT TITLE:
Radio Site Expansion - Orange
Picker Road

FUNCTIONAL AREA / AGENCY:
Citywide

PROGRAM AREA:
Radio Communication and Systems

PREVIOUS CAPITAL FUNDING:
\$0

PROJECT COMPLETION DATE:
FY 25-26

FUNDING SOURCE-CAPITALIZED COST:
Borrowed Funds

Project Description:

Expand communication coverage of the existing P25 radio system by adding a simulcast radio site on JEA property located on Orange Picker Road (2935 Orange Picker Road)

Level of Service Impact:

Improve the in-building communication coverage for Duval County and surrounding areas on the current radio system which will minimize public safety radio outages and utilize the full capabilities of the radio system.

Capitalized Costs	Total Est. Cost	Prior Yrs. Funding	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
Software	\$ -						
Hardware	\$ 1,503,489				1,503,489		
Professional Svcs	\$ 1,301,101				1,301,101		
	\$ 2,804,590	\$ -	\$ -	\$ -	\$ 2,804,590	\$ -	\$ -

Annual Operational Costs:	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
FTEs					
Salary / Benefits					
Software Hosting (annual increase)					
Operating Costs					
SW/HW License Maint (annual increase)					50,015
	\$ -	\$ -	\$ -	\$ -	\$ 50,015

Estimated Savings and/or Offsets:	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
FTEs					
Operating Costs					
SW/HW Maint					
	\$ -	\$ -	\$ -	\$ -	\$ -

Benefits to the Public:

Minimize Public Safety two-way radio communication outages in an effort to prevent adverse impacts to the ability to maintain a continuously operational City P25 Radio System. The Microwave Indoor Radio Units provides a mechanism for utilizing the full capabilities of the P25 Radio System.

Page Left Blank Intentionally
For Easier Viewing of Data and
Tables For Those Using Non-Electronic
Versions of This Document

APPENDIX

ASSESSED AND ESTIMATED ACTUAL VALUES OF TAXABLE PROPERTY

Last Ten Fiscal Years (in thousands)

Tax Year	Assessed Taxable Values			Total Taxable Property	Estimated Actual Values (4)	Ratio of Assessed to Actual Values
	Real Property (1)	Personal Property (2)	Centrally Assessed Property (3)			
2013	47,548,194	4,389,126	161,643	52,098,963	78,303,500	66.53
2014	49,879,800	4,358,778	171,322	54,409,900	82,381,551	66.05
2015	52,715,407	4,654,862	171,656	57,541,925	89,314,686	64.43
2016	55,206,960	4,868,934	178,167	60,254,061	91,770,264	65.66
2017	59,047,907	5,073,909	198,385	64,320,201	96,836,374	66.42
2018	63,312,488	5,626,691	206,244	69,145,423	102,450,478	67.49
2019	68,554,764	6,063,138	209,167	74,827,069	103,064,907	72.60
2020	73,258,977	6,107,945	216,709	79,583,631	109,279,480	72.83
2021	78,477,905	6,500,358	222,209	85,200,473	121,569,501	70.08
2022	92,237,489	7,252,744	223,680	99,713,913	146,475,578	68.08

- (1) Prior to 1981, State Homestead Laws exempted from taxation the first \$5,000 of assessed value for qualified homeowners. For 1981, the homestead exemption was increased to \$15,000; for 1982, it was increased to \$20,000; and for 1983 through 2007, it was increased to \$25,000. Commencing with 2008, the homestead exemption increased to \$50,000.
- (2) Personal property values are also net of certain allowable exemptions - primarily for inventories (which have not been assessed since FY 82) and government property.
- (3) Centrally assessed property is railroad property and private car line property, which must be separately assessed.
- (4) Estimated actual values are the total "just" values of property subject to taxation, as defined by 193.011, Florida Statutes.

NOTE: These figures derive from the School Board Preliminary Tax Roll that is submitted to the Department of Revenue by July 1st of each year.

Source: Duval County Property Appraiser's Office

PROPERTY TAX RATES - - ALL OVERLAPPING GOVERNMENTS

Last Ten Fiscal Years
(Per \$1,000 of Assessed Value)

Year	District (Note 1)	City of Jacksonville			Other Taxing Authorities			Combined Millage Total
		Operations	Debt Service	Total	Schools	Water Management District	F.I.N.D (Note 2)	
2014	GSD	11.4419	0.0000	11.4419	7.3880	0.3283	0.0345	19.1927
	USD	11.4419	0.0000	11.4419	7.3880	0.3283	0.0345	19.1927
2015	GSD	11.4419	0.0000	11.4419	7.3050	0.3164	0.0345	19.0978
	USD	11.4419	0.0000	11.4419	7.3050	0.3164	0.0345	19.0978
2016	GSD	11.4419	0.0000	11.4419	7.1170	0.3023	0.0320	18.8932
	USD	11.4419	0.0000	11.4419	7.1170	0.3023	0.0320	18.8932
2017	GSD	11.4419	0.0000	11.4419	6.8020	0.2885	0.0320	18.5644
	USD	11.4419	0.0000	11.4419	6.8020	0.2885	0.0320	18.5644
2018	GSD	11.4419	0.0000	11.4419	6.4850	0.2724	0.0320	18.2313
	USD	11.4419	0.0000	11.4419	6.4850	0.2724	0.0320	18.2313
2019	GSD	11.4419	0.0000	11.4419	6.2930	0.2562	0.0320	18.0231
	USD	11.4419	0.0000	11.4419	6.2930	0.2562	0.0320	18.0231
2020	GSD	11.4419	0.0000	11.4419	6.1500	0.2414	0.0320	17.8653
	USD	11.4419	0.0000	11.4419	6.1500	0.2414	0.0320	17.8653
2021	GSD	11.4419	0.0000	11.4419	5.9050	0.2287	0.0320	17.6076
	USD	11.4419	0.0000	11.4419	5.9050	0.2287	0.0320	17.6076
2022	GSD	11.4419	0.0000	11.4419	5.8080	0.2189	0.0320	17.5008
	USD	11.4419	0.0000	11.4419	5.8080	0.2189	0.0320	17.5008
2023	GSD	11.3169	0.0000	11.3169	5.4840	0.1974	0.0320	17.0303
	USD	11.3169	0.0000	11.3169	5.4840	0.1974	0.0320	17.0303

(1) The City of Jacksonville has a total of six taxing districts within its jurisdiction. The most prevalent rates are the General Services District (GSD). The GSD applies to most taxpayers and is effectively a county-wide rate. The GSD and the Urban Services District 1 (USD) which are shown here.

(2) Florida Inland Navigational District (F.I.N.D)

Source: Duval County Property Appraiser's Office

CONSTRUCTION ACTIVITY

**Last Fifteen Fiscal Years
(Dollars in Thousands)**

Year	New Construction			Total	Permits >\$1MM	Increase in Family Units
	Residential	Commercial	Alterations			
2008	853,099	1,283,012	240,582	2,376,693	295	5,854
2009	353,523	422,513	144,823	920,859	123	2,833
2010	295,404	479,642	147,804	922,850	71	1,726
2011	222,558	416,628	131,837	771,023	68	1,194
2012	389,764	235,380	139,356	764,500	165	4,036
2013	507,859	320,351	187,890	1,016,100	141	2,884
2014	564,730	556,116	222,662	1,343,509	92	3,477
2015	686,638	380,024	265,862	1,332,523	67	3,916
2016	791,733	460,927	246,452	1,499,111	166	4,731
2017	1,323,629	1,201,219	250,908	2,775,756	224	6,664
2018	896,341	675,263	297,184	1,868,789	213	5,762
2019	1,290,653	1,207,351	325,239	2,823,243	300	8,359
2020	1,221,770	847,917	353,625	2,423,313	233	7,854
2021	1,616,999	839,905	355,702	2,812,606	209	10,250
2022	1,921,726	1,589,644	520,010	4,031,380	356	10,990

Source: City of Jacksonville Building Inspection Division

CIVILIAN LABOR FORCE, EMPLOYMENT, AND UNEMPLOYMENT JACKSONVILLE MSA*

As of September 30th:

Year	Civilian Labor Force	Employment	Unemployment	Rate
2008	676,906	634,030	42,876	6.33%
2009	689,650	617,276	72,374	10.49%
2010	690,752	611,308	79,444	11.50%
2011	687,829	610,913	76,916	11.18%
2012	692,529	622,835	69,694	10.06%
2013	696,351	638,800	57,551	8.26%
2014	721,258	676,792	44,467	6.17%
2015	721,643	685,175	36,468	5.05%
2016	757,948	722,792	35,156	4.64%
2017	762,465	731,004	31,461	4.13%
2018	787,532	765,683	21,849	2.77%
2019	795,705	772,781	22,924	2.88%
2020	773,777	734,148	39,629	5.12%
2021	834,734	803,734	31,000	3.71%
2022	847,095	826,122	20,973	2.48%

* The Jacksonville Metropolitan Statistical Area (MSA) currently is comprised of Baker, Clay, Duval, Nassau, and St. Johns Counties. Prior years' history have been re-stated to conform to the current MSA.

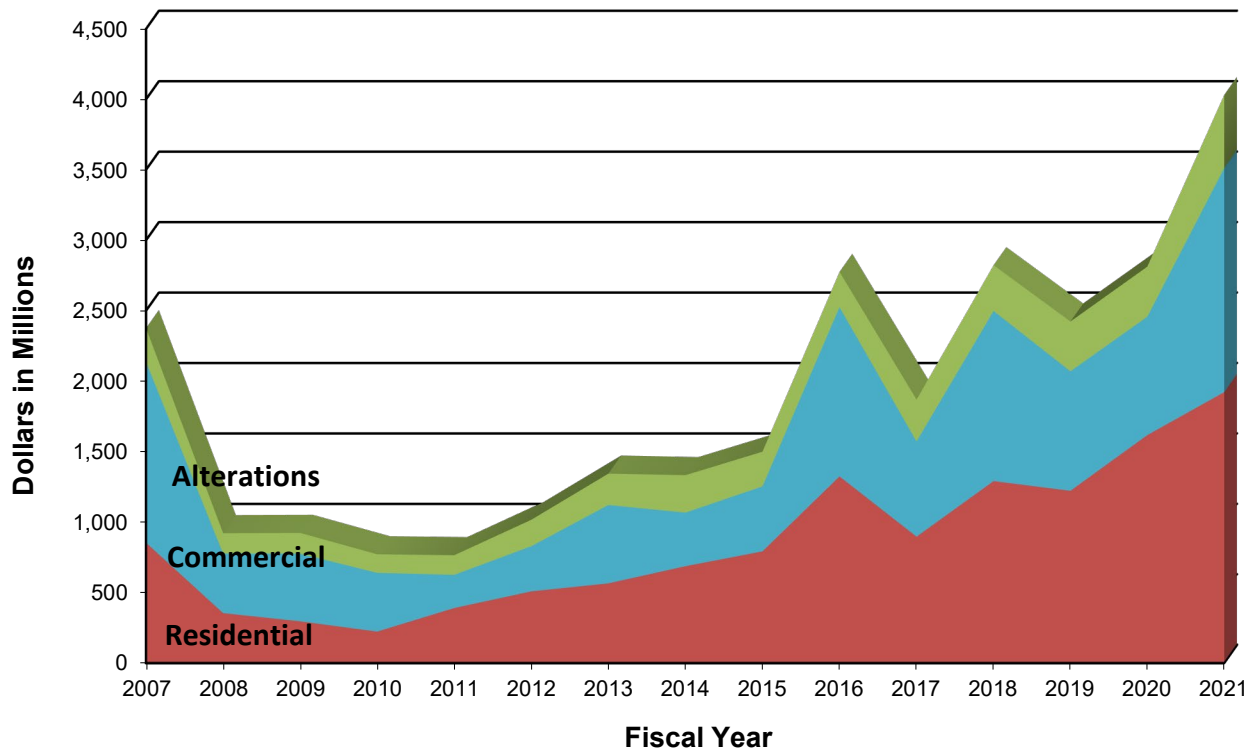
NOTE: These figures derive from the Florida Employment & Unemployment Release published in October. These data are subsequently revised.

Source: Florida Department of Economic Opportunity website

VALUE OF BUILDING PERMITS ISSUED

The table below details the change from the prior year by dollar figure and percentage for the value of building permits issued in millions of dollars. The line graph below shows the trend over a fifteen year period, for the same data, by type of permit.

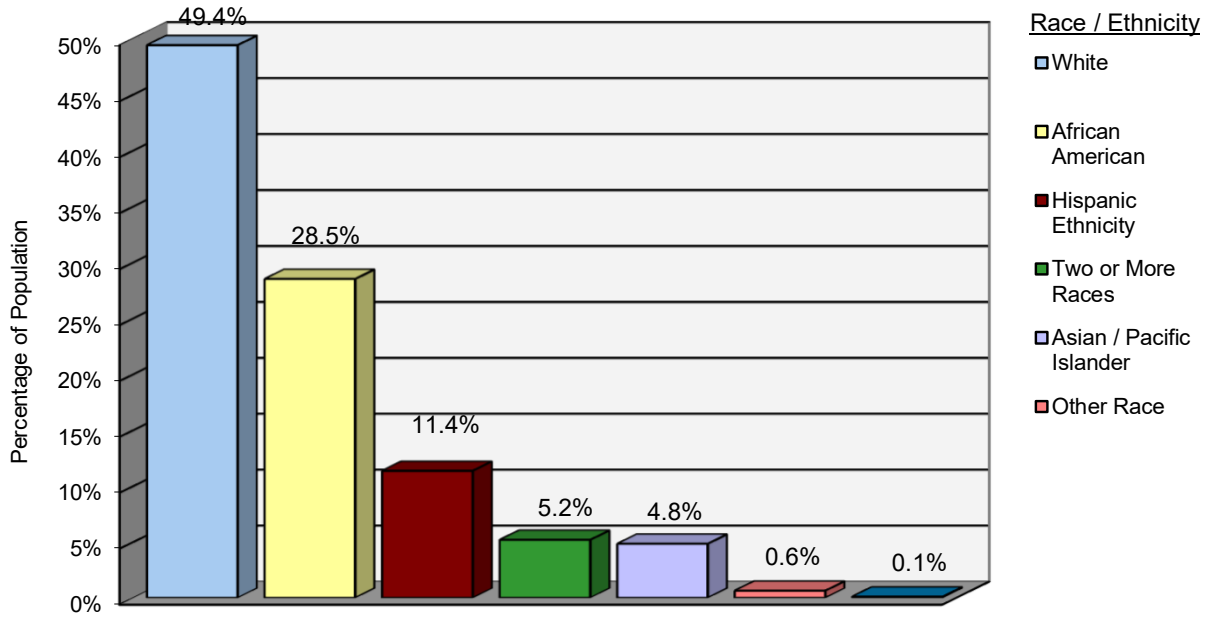
Category of Construction	Fiscal Year Total		Change from Prior Year	
	FY 2021	FY 2022	Dollars	Percentage
New Residential Construction	\$ 1,617 Million	\$ 1,922 Million	\$ 305 Million	18.8%*
New Commercial Construction	\$ 840 Million	\$ 1,590 Million	\$ 750 Million	89.3%*
Alterations	\$ 356 Million	\$ 520 Million	\$ 164 Million	46.2%*
Total	\$ 2,813 Million	\$ 4,031 Million	\$ 1,219 Million	43.3%



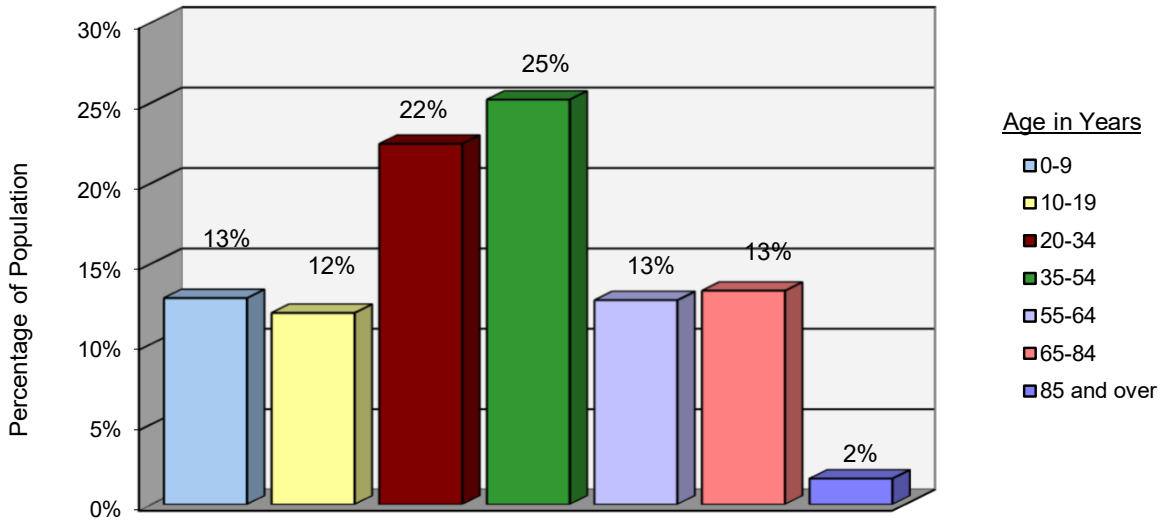
* Increases in all categories are associated with a general recovery in construction during FY 22 compared to FY 21.

DEMOGRAPHIC INFORMATION

ESTIMATED POPULATION BY RACE - DUVAL COUNTY



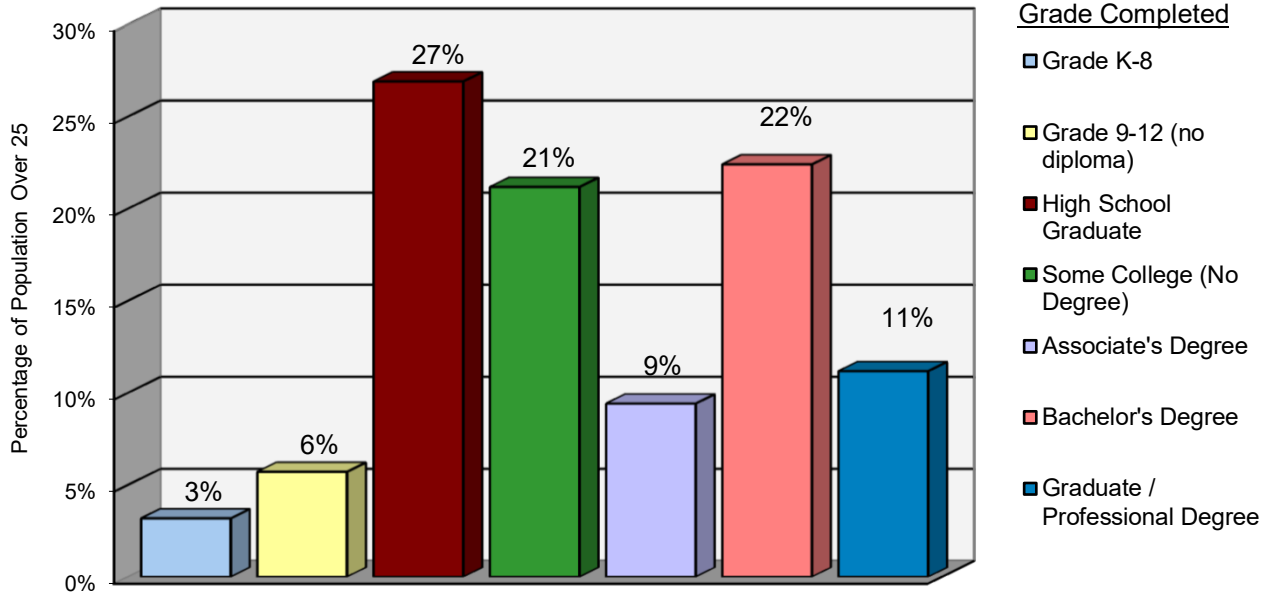
ESTIMATED POPULATION BY AGE - DUVAL COUNTY



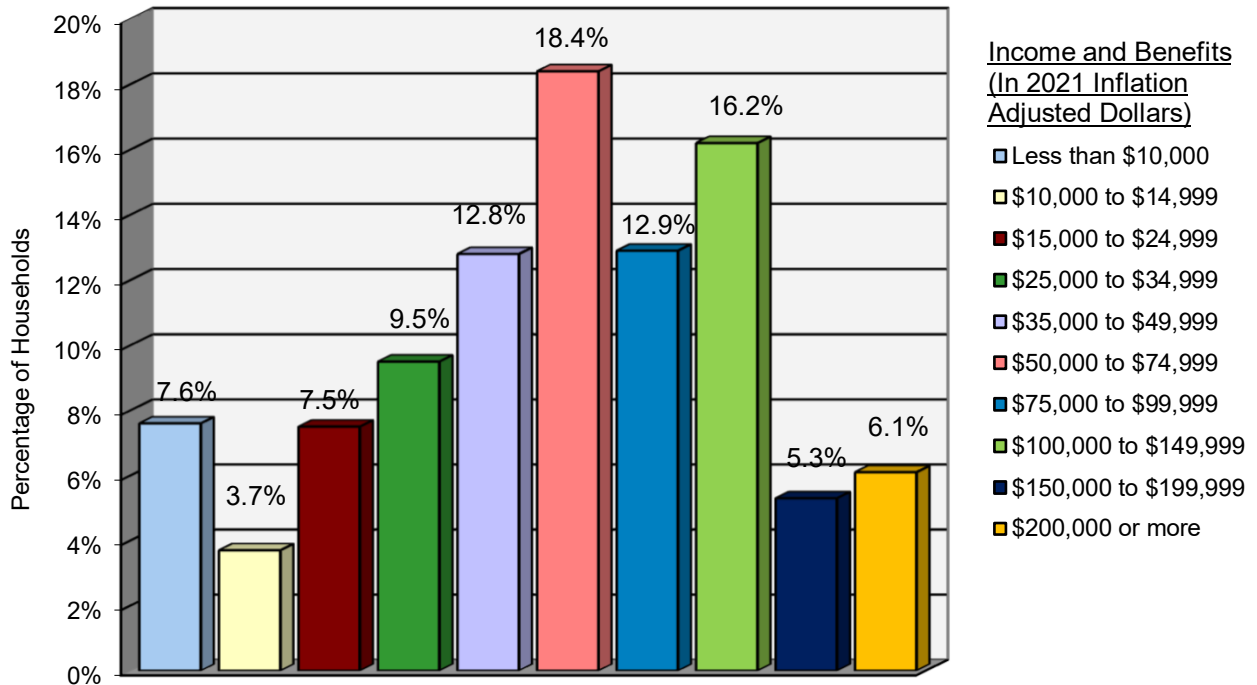
Source: <https://data.census.gov>

DEMOGRAPHIC INFORMATION

EDUCATIONAL ATTAINMENT - AGE 25 AND OVER



ANNUAL INCOME (IN 2021 INFLATION - ADJUSTED DOLLARS) - DUVAL COUNTY



Source: <https://data.census.gov>

GLOSSARY

1CLOUD. This term refers to the coined title of the City's Enterprise Financial and Resource Management Solution that is part of the IT 5-year plan.

2010 Plan. Adopted in July 1980 to encourage the most appropriate use of resources consistent with the public interest.

ACTIVITY. The basic organizational unit for budgetary and accounting purposes, which often closely follows operational structure.

ACCRUAL. Relating to or being a method of accounting that recognizes income when earned and expenses when incurred regardless of when cash is received or disbursed.

ACLS. Advanced cardiac life support.

ADJUSTMENT FOR ACCRUAL. The adjustment to salaries and wages shown on the personnel services schedules which provides funding for the net difference in days between fiscal year-end accrual and reversal adjustments.

AD VALOREM TAX REVENUE. Revenue generated by placing a tax on the value of real, personal, and centrally assessed property that is subject to taxation, as defined by Florida Statutes.

AFSCME. American Federation of State, County and Municipal Employees.

ANNUAL BUDGET. A budget applicable to a single fiscal year.

ANNUAL BUDGET ORDINANCE. The ordinance that appropriates funds and adopts operating budgets for the general government and its independent agencies for the fiscal year beginning on October 1. The annual budget ordinance establishes the original budget for virtually all programs that are a permanent part of the City of Jacksonville, outlines compliance with state law and applicable bond covenants, establishes reserve accounts and certain other accounts that require legislative control, and may include amendments to the existing Municipal Code.

APPROPRIATION. Authorization granted by the City Council, through means of an adopted ordinance, which allows for expenditures or obligations that lead to expenditures for specific purposes. Appropriations, unless specifically stated otherwise, are limited to the current fiscal year.

ARPA. America Rescue Plan Act

ARP FUNDING. Funding received by Metropolitan cities under the America Rescue Plan Act.

ARRA. American Recovery and Reinvestment Act.

ASM. ASM Global.

ASM Global. A venue and event management company based in L.A. specializing in managing stadiums, convention centers, theaters and unique venues. ASM Global operates several facilities under long-term contracts or leases with the City and assume full responsibility for financial and operating management.

ASSISTANCE TO GOVERNMENT AGENCIES. Contributions from the general fund to independent authorities of the Consolidated City of Jacksonville.

ASSISTANCE TO PRIVATE ORGANIZATIONS. Contributions from the general fund (and one from the Alcohol Rehabilitation Trust Fund) to private nonprofit or not-for-profit community organizations. All such contributions are approved by the City Council as public service grants.

AVAILABLE FOR LOSSES. Expense accounts used only by Self-Insurance funds for certain claims, case reserves, and catastrophic losses.

AUDIT. The examination of an entity's accounting records, as well as the physical inspection of its assets. If performed by a certified public accountant (CPA), the CPA can express an opinion on the fairness of the entity's financial statements.

BALANCED BUDGET. Per code section 106.106(a): A budget in which recurring expenditures are balanced against recurring revenues.

BETTERMENT. An enhancement that allows for the expansion of services beyond the scope that had been provided in prior periods.

BIG. Business Interruption Grant.

BJP. Better Jacksonville Plan.

BLS. Basic life support.

BONDED DEBT. The portion of City indebtedness represented by outstanding bonds.

BT. Budget transfer actions that are beyond the Mayor's transfer powers and require City Council approval.

BUDGET. A fiscal plan of operation. The budget consists of proposed expenditures and proposed revenues together with specific authorizations and restrictions as appropriate. It also includes not only the proposed fiscal plan but the current and prior fiscal period history. The budget quantifies executive and legislative objectives and provides a quantitative means for measurement of performance. As a guideline for operations, the budget changes over time in response to changes in conditions. Finally, the budget embodies public policy and provides insights into how that policy will be implemented.

BUDGETARY CONTROL. Requirement established by executive policy wherein any amendments to the originally adopted budget must be approved by the Mayor and/or the Council.

BUDGET MESSAGE. An executive level overview of the proposed budget delivered by the Mayor to the City Council. It discusses the major city issues and the proposed means of dealing with them, highlights key experiences during the current fiscal year, and indicates how current and proposed budgetary plans will meet the City's objectives. The Mayor's budget message is normally the first comprehensive public statement of the City's plans for the upcoming fiscal year.

BUILDINGS. A capital outlay account used for costs of acquiring and improving buildings.

CAD. Computer Aided Dispatch.

CAFR. Comprehensive Annual Financial Report.

CAMA. Computer Assisted Mass Appraisal.

CAPITAL EXPENDITURE. Expenditure over \$1,000 whose benefits exceed one fiscal year and will add to existing assets or assets in the form of equipment, infrastructure, and other fixed assets.

CAPITAL IMPROVEMENT PROJECT. A planned undertaking of the City or an independent agency that leads to the acquisition, construction, or extension of the useful life of capital assets.

CAPITAL IMPROVEMENTS. Buildings, infrastructure, and other attachments or annexations to land and facilities that are intended to remain so attached or annexed. Capital improvements also includes land acquisition.

CAPITAL IMPROVEMENT PLAN. A multi-year forecast of major capital buildings, infrastructure, and other needs. The City of Jacksonville has adopted in Jacksonville Municipal Code Chapter 106, Part 1 Section 106.109 Capital Improvement Funding a "Five-Year Capital Improvements Plan that is designed to be financially feasible and provides the funding source and amount of funding for the capital costs of each project, and the funding source and amount of funding for the anticipated post-construction operation costs of each project". The five-year capital improvements plan is filed and approved each fiscal year concurrently with the annual budget.

CAPITAL PROJECTS FUND. A fund used to acquire or construct major capital facilities (other than those financed by proprietary funds, special assessment funds, or similar type trust funds).

CARES Act. The Coronavirus Aid, Relief, and Economic Security Act, also known as the CARES Act, is a \$2.2 trillion economic stimulus bill passed by the 116th U.S.

CASE RESERVES. Accounts used only by Self-Insurance funds, which are reservations of available funds for unresolved claims.

CASH CARRYOVER. A reserve appropriation intended to provide fund equity for the ensuing fiscal year.

CCAS. Conditional Capacity Availability Statement.

CDBG. Community Development Block Grant.

CENTRAL SERVICES. User charges for services provided by the internal service activities of the City.

CHDO. Community Housing Development Organizations.

CIP. Capital Improvement Plan.

CLASSIFIED POSITION. Position within the Civil Service System which has, under the direction of the Personnel Director, been defined by a class specification, and assigned an appropriate pay grade and title.

CMSO. Concurrency Management System Office.

COLA. Cost of Living Adjustment.

COMPENSATED ABSENCES. City employees may accumulate limited amounts of earned personal leave benefits. This liability reflects amounts attributable to employee services already rendered, cumulative, probably for payment, and reasonably estimated.

COMPONENT UNIT. A legally separate organization for which elected officials for the primary government are financially accountable. In addition, a component unit can be another organization for which the nature and significance of its relationship with a primary government is such that exclusion would cause the reporting entity's financial statements to be misleading or incorrect.

COMPUTER AIDED DISPATCH. Software specifically designed and engineered to assist emergency responders with dispatching of equipment / apparatus.

CONSTRUCTION. A capital outlay account used for major capital improvement construction projects.

CONSUMER PRICE INDEX. An index of items used to measure the change in prices over time.

CONTINGENCY. An account used to identify and segregate a portion of available funds that are inappropriate for expenditure or are earmarked for a specific future use. Any expenditure (or expense) account that requires Council action for its use is termed a contingency account.

CONTRIBUTIONS TO OTHER FUNDS. Contributions and operating transfers made to another fund of the City.

CORONAVIRUS DISEASE 2019. An acute respiratory illness in humans caused by a coronavirus, capable of producing severe symptoms and in some cases death, especially in older people and those with underlying health conditions. It was originally identified in China in 2019 and became pandemic in 2020 and had significant negative impacts on the economy.

COSTS CAPITALIZED. Charges attendant to the acquisition of a fixed asset, such as freight or installation, that may be reflected as part of the acquisition cost and depreciated over the life of the asset. The accounts are used only in proprietary and similar trust funds that recognize depreciation expense.

COVID. Coronavirus Disease

COVID_19. Coronavirus Disease 2019.

CPAC. Citizen Planning Advisory Committee.

CRC. Concurrency Reservation Certificate.

CRA. Community Redevelopment Area

CURRENT LEVEL OVERTIME. Additional salary funding for certain activities that normally require some periodic use of employee overtime.

CWA. Communication Workers of America.

DCSB. Duval County School Board.

DCHFA. Duval County Housing Finance Authority. Now called the Jacksonville Housing Finance Authority.

DEBT. An obligation resulting from the borrowing of money or from the purchase of goods and services. Debt instruments used by the City of Jacksonville are limited to general obligation bonds, limited obligation revenue bonds, bond anticipation notes, and tax anticipation notes. All debt instruments must be authorized by the City Council.

DEBT SERVICE FUND. A fund used for payment of general long-term debt principal and interest.

DEBT SERVICE REQUIREMENT. The amount of money necessary for payment of outstanding debt, both principal and interest due during the fiscal period, and amounts that may be required for the future retirement of term bonds.

DEFERRED RETIREMENT OPTION PROGRAM. A unique option for eligible Florida Retirement System or FRS Pension Plan members. Under this program, you stop earning service credit toward a future benefit, have your retirement benefit calculated at the time your DROP period begins and your monthly

retirement benefits accumulate in the FRS Trust Fund earning interest while you continue to work for an FRS employer.

DEPARTMENT. A division of the City having a specialized function and personnel.

DEPRECIATION. An accounting method of allocating the cost of a tangible asset over its useful life. Businesses depreciate long-term assets for both tax and accounting purposes.

DEPT. Department.

DIVISION. A distinct or separate function within a department.

DDA. Downtown Development Authority.

DIA. Downtown Investment Authority.

DIFFERENTIAL PAY. Funding for shift differential to which certain employees are entitled, based upon provisions included in the bargaining unit contracts.

DRI. Developments of Regional Impact.

DROP. Deferred Retirement Option Program.

DSR. Drainage System Rehabilitation

EDUCATIONAL INCENTIVE PAY. Additional salary compensation paid to qualified police officers and firefighters after they have completed state approved specialized vocational courses.

EEOC. Equal Employment Opportunity Commission.

EIA. U.S Energy Information Administration [Homepage - U.S. Energy Information Administration \(EIA\)](#)

ELM. Environmental Landscape Management.

EMPLOYEE BENEFITS. The attendant position costs for the City's portion of payroll taxes, pension contributions, deferred compensation, and life and health insurance premiums.

EMS. Emergency Medical Services

EMT. Emergency Medical Technician

ENCUMBRANCE. A commitment to expend funds for goods or services that have not been fully executed and thus requires that funds be reserved for future use. Unless specifically liquidated or otherwise canceled, the reserved funds carry over to succeeding fiscal years; however, expenditure must be for the same purpose for which the encumbrance was originally established.

ENTERPRISE FUND. A fund used to account for continuing operations that provide services to the general public that are similar to private business enterprises in nature, and where the intent is that the costs will be recovered primarily through user charges. Enterprise funds may also be used to account for activities where the periodic determination of revenues and expenses is appropriate for capital maintenance, management control, or other public policy.

EO/EA. Equal Opportunity/Equal Access.

EPA SECTION 105 GRANT. This grant is derived from the Federal 1970 Clean Air Act and is designed to provide local programs with funding in order to maintain air pollution control activities.

ETR BONDS. Excise Tax Revenue Bonds

EXPENDITURE. A decrease in net financial resources caused by current personnel cost, operating costs, debt service and/or capital outlay. Unless stated otherwise, expenditure means budgetary expenditure, which is a decrease in net current assets, and which applies only to governmental and expendable trust fund operations.

EXPENSE. A decrease in net total assets. Expenses represent the total cost of operations (including depreciation) during a fiscal period, regardless of the timing of actual transactions. Expenses apply to proprietary and nonexpendable and pension trust funds.

EXPENSE CREDIT. The only expense credit that is part of the original budget is one within the R-O-W and Ground Maintenance (formerly Streets and Highways) operating budget to offset their labor and material costs for various bridge, roadway, and drainage improvements that are also budgeted as non-departmental capital outlay projects.

FEMA. Federal Emergency Management Agency.

FGFOA. Florida Government Finance Officers Association.

FIDUCIARY FUNDS. Fund used to account for resources that a government holds as a trustee or agent on behalf of an outside party that cannot be used to support the government's own programs.

FIND. Florida Inland Navigation District

FISCAL YEAR. The annual period applicable to the annual operating budget. The City's standard fiscal year runs from October 1 through September 30. Certain activities of the City, primarily state and federal grant programs that may be separate from the annual budget, are required to be accounted for on different fiscal years.

FOP. Fraternal Order of Police.

FRANCHISE. A special privilege granted by ordinance that permits the continuing use of municipal property (such as public streets or rights-of-way) for the delivery of regulated public services. Franchises are normally granted on a fee basis to a single private utility provider.

FRS. Florida Retirement System.

FS. Fire Station.

FTE. Full-time equivalent.

FULL COST ALLOCATION. Method designed to recover indirect costs from non-general fund activities for the administration of specific General Fund services provided to those activities.

FULL-TIME EQUIVALENT. The unit of measurement equivalent to an individual – worker or student – of one unit of a work or school day

FUND. A fiscal and accounting entity that is comprised of a self-balancing set of accounts that reflect all assets, liabilities, equity, revenue, and expenditures (or expenses) necessary to disclose financial position and the results of operations. Funds are established as individual entities in order to segregate financial records for purposes of legal compliance, different natures of the activities performed, measurement of

different objectives, and to facilitate management control. Generally, the number of individual funds is kept to the lowest number that allows effective and efficient management, with activities that are similar in nature and purpose accounted for in the same fund.

FUND BALANCE. The unused balance of governmental funds and expendable trust funds, which includes certain reservations of funds established for control purposes. Fund balance is not equivalent to "net worth".

FUND TYPE. All City funds fall into 11 standard generic fund types within three categories. Governmental funds include: General, Special Revenue, Debt Service, Capital Projects, and Component Units. Proprietary funds include: Enterprise and Internal Service. Fiduciary funds include Pension Trust, Private-purpose Trust, Investment Trust and Agency. Not all funds are subject to annual appropriation.

FY. Fiscal Year. The City's fiscal year runs from October 1st to September 30th.

GAAP. Generally Accepted Accounting Principles.

GASB. Governmental Accounting Standards Board.

GENERAL FUND. The fund used to account for both general government activities and those activities not required to be accounted for in another fund.

GENERAL REVENUE. The revenue of a government other than that derived from and retained in an enterprise fund.

GENERAL SERVICES DISTRICT. Subfund within the fund type - General Fund, which accounts for those governmental services pertaining to the consolidated City of Jacksonville.

GFOA. Government Finance Officers Association.

GIFTS System. Is a grants client management software.

GIS. Geographical Information System.

GOVERNMENTAL FUND. These funds report transactions related to resources received and used for those services traditionally provided by city/county government

GRANTS. Contributions or gifts of cash or other assets from another government (usually state or federal agencies) that are normally restricted to expenditure or use for a specified purpose, activity, or facility.

GSD. General Services District.

HIV. Human immunodeficiency virus. A virus that attacks the body's immune system.

HOLIDAY BUYBACK. Additional compensation for certain employees who are covered by police and fire bargaining unit agreements, which is paid for holidays worked and not offset by a corresponding day off at a later date.

HOPWA. Housing Opportunities For Persons with AIDS.

HUD. US Department of Housing and Urban Development.

IAFF. International Association of Fire Fighters.

IG. Inspector General.

IMPROVEMENTS OTHER THAN BUILDINGS. A capital outlay account used for infrastructure and other permanent improvements, other than buildings, that add value to land. Examples include fences, sidewalks, and gutters.

INDIRECT COST. Those costs not readily identified with a specific project or organizational activity but incurred for the joint benefit of both projects and other activities. Indirect costs are usually grouped into common pools and charged to benefiting objectives through an allocation process established in the City's indirect cost study.

INF. Information Reviews.

INSURANCE COVERAGES. Premium costs for vehicle and general liability insurance, and special coverages for major items of equipment. Worker's compensation and other insurance associated with employees are accounted for in Employee Benefits.

INTEREST. An account used to reflect the interest payments on debt obligations. Interest payments for installment purchases or other non-debt obligations are accounted for in the Other Services & Charges account.

INTERGOVERNMENTAL REVENUE. Revenue received from other governments in the form of grants, entitlements, or shared revenues; charges for services are not included.

INTERNAL SERVICE FUND. A fund used to account for the financing of goods or services provided by one department to other departments or agencies of the City, or to other governments, on a reimbursable basis.

INTERFUND CHARGES. Charges for services rendered by a non-internal service activity to a user within a different subfund.

INTRAFUND CHARGES. Charges for services rendered by a non-internal service activity to a user within the same subfund.

IRMDC. International Relations and Marketing Development Commission.

ISO. Insurance Service Office. The office creates ratings for fire departments and their surrounding communities.

IT. Information Technology.

JAA. Jacksonville Aviation Authority.

JCDC. Jacksonville Capital Development Company.

JEA. Jacksonville Electrical Authority.

JEDC. Jacksonville Economic Development Commission.

JFRD. Jacksonville Fire and Rescue Department.

JHA. Jacksonville Housing Authority.

JHFA. Jacksonville Housing Finance Authority.

JHRC. Jacksonville Human Rights Commission

JIA. Jacksonville International Airport.

JPA. Jacksonville Port Authority.

JREC. Jacksonville Reentry Center.

JSA. Jacksonville Supervisors Association.

JSEB. Jacksonville Small and Emerging Business.

JSO. Jacksonville Sheriff's Office or Office of the Sheriff.

JTA. Jacksonville Transit Authority.

JUATS. Jacksonville Urban Area Transportation Survey.

KHA. Kids Hope Alliance.

KIDS HOPE ALLIANCE BOARD. Autonomous board established to plan and implement all programs related to children's services.

"LAID ON THE TABLE." The display of the Proposed Budget Book, with amendments, by the Council Finance Committee, for a period of time (at least seven days) for the purpose of allowing the public an opportunity for review prior to the full council public hearing before final approval of the budget ordinance.

LAPSE. In an effort to contain costs, a certain percentage less than full funding may be budgeted, usually in the areas of salaries and benefits. This decrease is normally absorbed through vacancies or attrition.

LEVY. A compulsory charge in the form of taxes, special assessments, or service charges, for the support of governmental activities.

LIUNA. Northeast Florida Public Employees' Local 630, Laborers' International Union of North America.

LONG-TERM DEBT. Debt with a maturity of more than one year after the date of issuance.

MAYOR'S BUDGET REVIEW COMMITTEE. A standing executive committee that is comprised of eight voting members made up of the Chief Administrative Officer, Deputy Chief Administrative Officer, Director of Administration and Finance and Administrative Aides to the Mayor.

MBRC. Mayor's Budget Review Committee.

MCO. Managed Care Options.

MDT. Mobile Data Terminal. A computerized device used in public transit vehicles to communicate with a central dispatch office.

MILLAGE RATE. The ad valorem tax rate expressed in terms of the levy per thousand dollars of taxable assessed value.

MOBILE EQUIPMENT. A capital outlay account used for vehicles, trailers, water/aircraft and rolling stock.

MOU. Memorandum of Understanding. A formal agreement between two or more parties.

MPO. Metropolitan Planning Organization.

NEIGHBORHOOD MATCHING GRANTS. Small grants, not more than \$5,000 each, designed to give assistance to specific neighborhood projects that will promote a stronger and healthier community by encouraging neighbors to work together for a common purpose. The match must include 25 percent volunteer labor.

NFES. Northeast Florida Equestrian Society.

NFPA. National Fire Protection Association. A global self-funded nonprofit organization that publishes consensus codes and standards intended to minimize the possibility and effects of fire and other risks.

NON-CASH EXPENDITURES. Expenses not directly involving cash transactions; almost entirely depreciation expense, which is not budgeted.

NON-DEPARTMENTAL. Functions and accounts that are not directly related to a department's primary service activities or are separate from departmental operations for control purposes.

NON-REVENUES. Proprietary fund revenue that is incidental to, or a by-product of, the fund's primary service activities.

OBJECT. A budgetary and accounting classification that is the basic level for line-item budgetary reporting and control. Objects include goods and services with similar characteristics, such as employee benefits or supplies.

OED. Office of Economic Development.

OGC. Office of General Counsel.

OPERATING INCOME. The excess of operating revenue over operating expenses, before interfund transfers, interest, and other adjustments not directly related to operations. The concept of operating income applies only to enterprise, internal service, and nonexpendable and pension trust funds.

ORDINANCE. A formal legislative enactment by the City Council that implements or amends local law. Any budgetary change that affects total appropriations, levies, use of reserved appropriations, personnel authorizations by fund, or duties and powers of appointed officials requires an ordinance.

PAID LOSS. Claims paid by the Self-Insurance funds.

PAO. Public Affairs Office. The office is sometimes referred to as PIO or Public Information Office.

PEMT. Public Emergency Medical Transportation program.

PEMT/MCO. Public Emergency Medical Transportation Managed Care Options program.

PENSIONS PAID. Annual payments made from the General Fund to retirees, in addition to their pension payments, which are established in the Annual Budget Ordinance.

PERMANENT FUND. Fund where the principal fund may not be used and only earnings on the fund are used for the benefit of the government or its citizens.

PFPF. Police and Fire Pension Fund.

POW. Plan of Work.

PRC. Property Record Cards.

PREMIUMS PAID IN CARRIERS. Insurance premiums paid by the Self-Insurance funds to commercial carriers for catastrophic excess coverages and minor specialized coverages.

PRINCIPAL. An account used to reflect the principal payments on debt obligations.

PROPRIETARY FUND. Fund used in governmental accounting to account for activities that involve business-like interactions, either within the government or outside of it.

PSG. Public Service Grant.

QTI GRANT. Qualified target industry tax refund grant program.

RC. A standard personnel reclassification form used for any proposed transfer of authorized positions or part-time hours or for requesting establishment of additional positions or hours.

REDLINED. Positions listed on budget ordinance schedule B2 that once vacated are legally required to be eliminated and reduce the citywide cap.

RENTALS. An account used for the rental of land or buildings not owned by the City.

RESERVE FOR DEBT SERVICE. An account used to segregate a portion of available funds that are legally restricted to the payment of general long-term debt principal and interest maturing in future years.

RETAINED EARNINGS. An account that reflects accumulated net earnings (or losses) of a proprietary or similar trust fund. As in the case of fund balance, retained earnings may include certain reservations of fund equity. Retained earnings also differs from "net worth" primarily because contributed capital is accounted for separately.

REV GRANT. Recapture enhanced value grant.

REVENUE BONDS. Bonds whose principal and interest are payable from pledged revenue sources, and which are not legally backed by the full faith and credit of the City. Revenue bonds may be authorized by the City Council without voter approval.

REVENUE. An increase in net current assets from other than expenditure (or expense) refunds and residual equity transfers. For proprietary and similar trust funds, revenue also includes net increases in other assets and excludes capital contributions. Proceeds from long-term debt and operating transfers-in are classified as other financing sources.

SAFE. Safe Accessible Flexible Enrichment.

SAFE ACCESSIBLE FLEXIBLE ENRICHMENT. A program providing afterschool enrichment and recreation for older children.

SALARY EQUALIZATION. An activity level adjustment to salaries that is sometimes required due to system restrictions. It is used most often when the projected salary for a position that is being added or deleted is incorrect.

SINKING FUNDS. Unbudgeted accounts used in certain enterprise subfunds for control purposes related to debt service payments.

SJRWMD. St. John's River Water Management District.

SMG. A private company who prior to FY 20 operates several facilities under long-term contracts or leases with the City and assume full responsibility for financial and operating management. The company was acquired by ASM Global.

SPECIAL ASSESSMENT. A compulsory levy made against certain properties to recover all or part of the cost of an improvement or service that primarily benefits those properties.

SPECIAL REVENUE FUND. A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for capital projects) that are legally restricted to expenditure for specified purposes.

SQG. Small Quantity Generators. A type of hazardous waste that generates more than 100 kilograms, but less than 1,000 kilograms of hazardous waste per month.

STD. Sexually transmitted disease.

SUBFUND. A budgetary and accounting entity that is a division of a fund. Although the fund level is where all pertinent accounts must be self-balancing, most subfunds of the City are also self-balancing.

SUBJECT. The most basic level of formal budgetary detail for both revenue and expenditures, such as pension contributions within the employee benefits object.

SUPERVISION ALLOCATED / SUPERVISION ALLOCATION. Allocation of charges to an activity or fund based upon direct costs that are incurred outside of that activity or fund. An example would be the salary and benefit costs of an employee who splits their time between to activities and/or funds.

TAX ANTICIPATION NOTES. Short-term debt issued in anticipation of the collection of ad valorem taxes that are receivable only from the ad valorem tax collections.

TAXES. Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. Taxes levied by the City of Jacksonville are approved by the City Council and are within limits determined by the state.

TAX INCREMENT DISTRICT. Financing district that segregates the ad valorem tax generated by the increase in property values in that district over a base year. These funds are appropriated solely for infrastructure improvements and redevelopment programs within that district. Also known as Tax Increment Finance District.

TAX INCREMENT FINANCE DISTRICT. Financing district that segregates the ad valorem tax generated by the increase in property values in that district over a base year. These funds are appropriated solely for infrastructure improvements and redevelopment programs within that district. Also known as Tax Increment District.

TD. Transfer directive used to transfer budgeted appropriations from one object account to another, within the authorized transfer power of the Mayor.

TEMPORARY HOURS. Part-time employees who are paid on an hourly basis. Authorization for use of such employee is based upon budgeted hours.

TID. Tax Increment Districts or Tax Increment Finance Districts.

TIF. Tax Increment Finance Districts or Tax Increment Districts.

TIP. Transportation Improvement Program.

TITLE V CONTRACT. Contract with the State to permit major sources that emit hazardous air pollutants above a threshold amount. Contract is also to used address inspections and ambient monitoring as they relate to major source polluters.

TPP. Tangible Personal Property

TRANSFERS TO FIXED ASSETS. A mechanism that removes capital outlay expenses from the operating budgets of proprietary and similar trust funds, while allowing line-item control over capital outlay accounts.

T.R.I.M. The **TRuth In Millage** advertisement required by Florida State Statutes in Chapter 200. It is required to be placed in a newspaper of general paid circulation in the county published at least five days a week with general interest and readership in the community. The ad content is defined by the statutes to clearly state the exact millage that will be charged to property owners for each unit of the government for the coming year.

TRUST FUNDS. Funds used to account for assets held by the City in a trustee capacity for individuals, private organizations, other governments, or other funds.

UAAL. Unfunded Actuarial Accrued Liability.

UNITARY CAP. Accounts for all positions authorized within the budget irrespective of fund location or position classification.

UPS. Uninterruptible power supply or uninterruptible power source. Provides emergency power during the time between power disruption and switch over to alternate power source such as a generator.

UPWP. United Planning Work Program.

USD 1. Urban Services District 1 is that portion of the General Fund that accounts for services and obligations which pertain only to the pre-consolidated City of Jacksonville.

USD 2-5. Urban Services Districts established at the time of consolidation when the cities of Jacksonville Beach, Atlantic Beach, Neptune Beach, and the town of Baldwin elected to retain local autonomy for certain municipal purposes.

USER FEE. Fee charged for the use of certain municipal services.

USGS. United States Geological Survey.

USPS. United States Postage Service.

VACANCY POOL. Pool of unfunded full-time equivalent positions and/or part-time hours that can be moved to any area within the executive departments at the pleasure of the Mayor.

VPAC. Vested Property Affirmation Certificate.

WIC CERTIFICATIONS. The Special Supplemental Nutrition Program for Women, Infants, and Children provides federal grants to states for supplemental foods, health care referrals, and nutrition education for low-income pregnant, breastfeeding, and non-breastfeeding postpartum women, and to infants and children up to age five who are found to be at nutritional risk.



ONE CITY. ONE JACKSONVILLE.

**DEPARTMENT OF FINANCE AND ADMINISTRATION
117 W. DUVAL ST., SUITE 325 JACKSONVILLE, FL 32202
WWW.COJ.NET | (904) 630-CITY**
