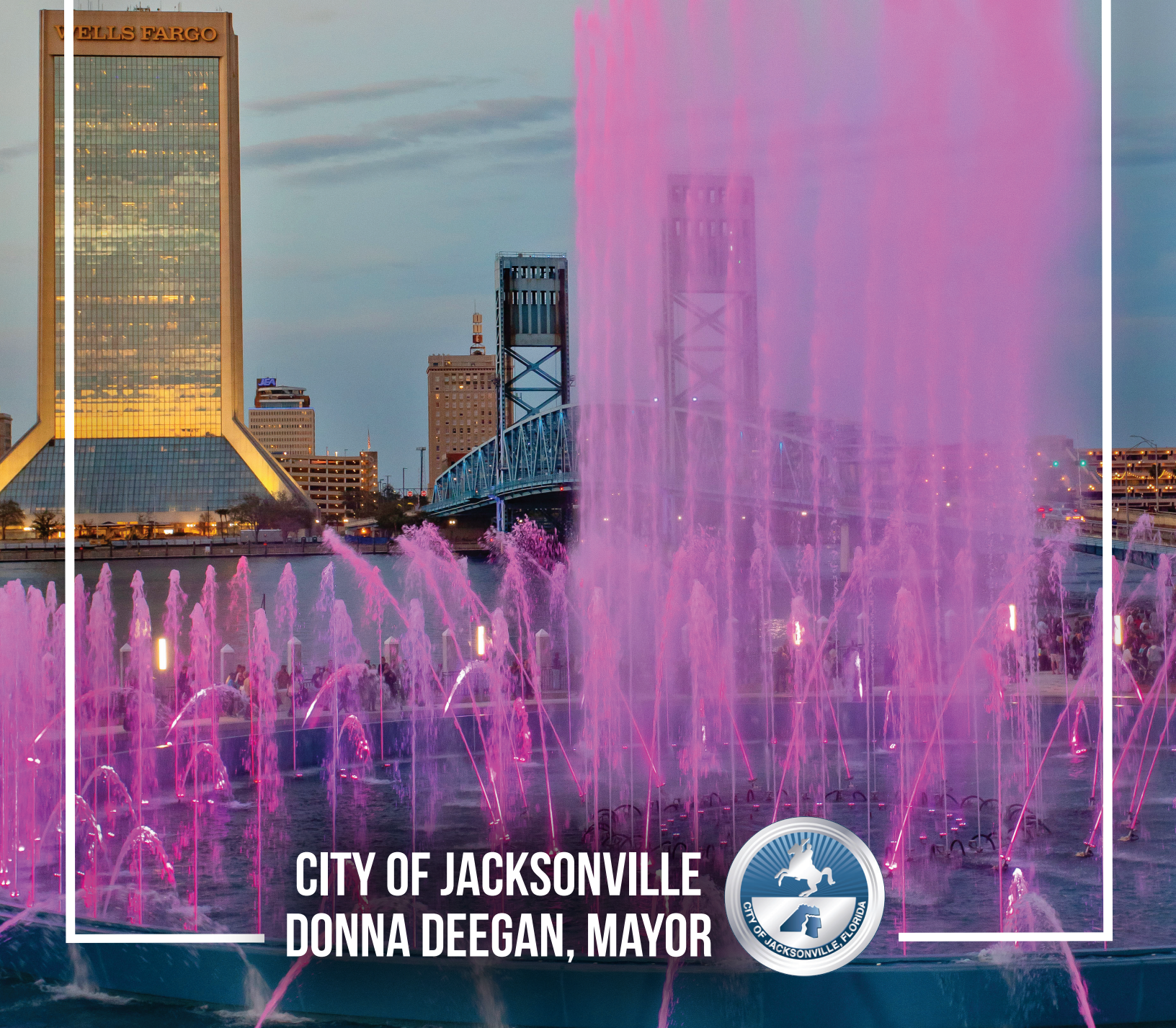


PROPOSED ANNUAL BUDGET FISCAL YEAR 2024-2025



**CITY OF JACKSONVILLE
DONNA DEEGAN, MAYOR**



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Summary of Budget

City of Jacksonville, Florida
Summary of Budgets

		FY 2023-2024	FY 2024-2025		Change
		Adopted	Proposed	Approved	
General Fund					
00111	General Fund Operating	1,758,131,300	1,923,316,527	0	165,185,227
00112	Mosquito Control State 1	80,907	81,324	0	417
00113	Special Events - General Fund	11,320,606	11,094,170	0	(226,436)
00116	Downtown Economic Development Fund	250,000	0	0	(250,000)
00119	Emergency Reserve	103,463,496	128,783,184	0	25,319,688
00191	Property Appraiser	12,557,172	12,609,057	0	51,885
00192	Clerk Of The Court	7,128,835	5,087,026	0	(2,041,809)
00193	Tax Collector	25,946,545	25,852,105	0	(94,440)
Total General Fund		1,918,878,861	2,106,823,393	0	187,944,532
Permanent Funds					
05102	Art In Public Places Permanent Fund	0	0	0	0
Total Permanent Funds		0	0	0	0
Special Revenue Funds					
10101	Concurrency Management System	745,726	843,123	0	97,397
10201	Air Pollution Tag Fee	699,491	584,581	0	(114,910)
10301	Tourist Development Council	11,088,533	10,787,269	0	(301,264)
10304	Tourist Development Special Revenue	790,001	863,601	0	73,600
10401	Streets & Highways 5-Year Road Program	9,000,202	9,841,898	0	841,696
10402	Local Option Half Cent Transportation	134,298,864	130,616,426	0	(3,682,438)
10403	Local Option Gas Tax-Fund	37,225,064	35,571,101	0	(1,653,963)
10404	5 Cent Local Option Gas Tax	31,466,897	30,373,947	0	(1,092,950)
10405	9 Cent Local Option Gas Tax	7,244,018	6,804,054	0	(439,964)
10701	911 Emergency User Fee	7,623,356	8,057,743	0	434,387
10801	Downtown Northbank CRA Trust	17,803,406	18,491,371	0	687,965
10802	Downtown Southbank CRA Trust	7,633,038	7,753,794	0	120,756
10803	Jacksonville Beach Tax Increment - Non-CAFR	10,178,273	11,363,656	0	1,185,383
10805	King Soutel Crossing CRA Trust Fund	2,944,238	3,690,840	0	746,602
10806	Arlington CRA Trust	2,901,891	3,000,487	0	98,596
10901	Kids Hope Alliance Fund	54,177,670	54,252,114	0	74,444
10904	Kids Hope Alliance Trust Fund	428,000	200,000	0	(228,000)
10905	Youth Travel Trust - KHA	50,000	50,000	0	0
10906	Jacksonville Upward Mobility Program	350,850	310,000	0	(40,850)
11001	Better Jacksonville Trust Fund BJP	112,755,670	520,080,686	0	407,325,016
11103	Homelessness Initiatives Special Revenue Fund	0	11,240,000	0	11,240,000
11301	Huguenot Park	1,192,054	1,208,115	0	16,061
11302	Kathryn A Hanna Park Improvement	2,841,411	2,876,654	0	35,243
11306	Florida Boater Improvement Program	110,559	110,000	0	(559)
11308	Cecil Field Commerce Center	1,463,981	1,681,804	0	217,823
11312	Cecil Commerce Center	3,453,826	3,351,756	0	(102,070)
11404	Beach Erosion - Local	250,000	500,000	0	250,000
11501	Animal Care & Protective Services Programs	1,056,065	1,110,022	0	53,957
11507	Driver Education Safety Trust Fund	297,274	300,034	0	2,760
11518	Jacksonville Veterans Memorial Trust	60,862	62,688	0	1,826
11526	General Trust & Agency - Carryforward Council-A	422,000	166,466	0	(255,534)
11528	General Trust & Agency	800,000	400,000	0	(400,000)
11532	Art In Public Places Trust Fund	615,022	196,575	0	(418,447)
11560	Restore Endangered Historic Adaptable Buildings	500,000	0	0	(500,000)
15104	Building Inspection	21,877,264	26,565,211	0	4,687,947
15106	Veterinary Services	191,000	191,000	0	0
15107	Library Conference Facility Trust	481,035	322,958	0	(158,077)

City of Jacksonville, Florida
Summary of Budgets

	FY 2023-2024	FY 2024-2025		Change
	Adopted	Proposed	Approved	
15111 Opioid Settlement Fund	345,645	5,581,474	0	5,235,829
15202 Court Cost Courthouse Trust Fund	2,274,755	2,895,103	0	620,348
15203 Recording Fees Technology	1,774,315	1,746,019	0	(28,296)
15204 Duval County Teen Court Programs Trust	499,175	500,466	0	1,291
15213 Court Costs \$65 Fee FS: 939 185	2,313,006	1,181,246	0	(1,131,760)
15302 Hazardous Waste Program - SQG	498,597	463,546	0	(35,051)
15304 Tree Protection & Related Expenditures	530,506	573,834	0	43,328
Total Special Revenue Funds	493,253,540	916,761,662	0	423,508,122
Capital Project Funds				
32102 General Capital Projects	630,000	254,503	0	(375,497)
32111 Authorized Capital Projects	0	0	0	0
32124 Authorized Capital Projects - FY23 and Forward	355,588,692	220,478,618	0	(135,110,074)
Total Capital Project Funds	356,218,692	220,733,121	0	(135,485,571)
Enterprise Funds				
41102 Public Parking	4,845,607	5,881,496	0	1,035,889
41108 Parking Capital Improvement	0	60,000	0	60,000
42101 Motor Vehicle Inspection	399,450	419,632	0	20,182
43101 Solid Waste Disposal	144,927,215	183,977,153	0	39,049,938
43102 Contamination Assessment	420,130	450,633	0	30,503
43103 Landfill Closure	3,231,724	3,042,587	0	(189,137)
43105 Solid Waste General Capital Projects	1,550,000	46,250,000	0	44,700,000
43301 Solid Waste Facilities Mitigation	257,782	272,723	0	14,941
43302 Solid Waste Class III Mitigation	443,736	1,263,000	0	819,264
43303 SW Facilities Mitigation Projects	234,008	236,178	0	2,170
44101 Stormwater Service	33,879,304	34,458,290	0	578,986
44102 Stormwater Services - Capital Projects	11,220,697	11,618,891	0	398,194
45102 Equestrian Center-NFES Horse	543,518	335,869	0	(207,649)
46101 Sports Complex CIP	9,976,933	9,552,419	0	(424,514)
47101 City Venues-City	36,744,695	37,263,198	0	518,503
47102 City Venues-ASM	48,189,611	53,257,431	0	5,067,820
47103 Capital Projects-City Venues Surcharge	4,195,090	4,607,801	0	412,711
47105 City Venues-Debt Service	53,279,752	54,801,562	0	1,521,810
47125 City Venues Capital Project Fund	0	175,118,345	0	175,118,345
Total Enterprise Funds	354,339,252	622,867,208	0	268,527,956
Internal Service Funds				
51101 Motor Pool	42,218,949	41,757,915	0	(461,034)
51102 Motor Pool - Vehicle Replacement	34,332,519	41,085,156	0	6,752,637
51103 Motor Pool - Direct Replacement	645,204	3,696,439	0	3,051,235
52101 Copy Center	2,801,435	2,731,659	0	(69,776)
53101 Information Technologies	43,764,400	41,987,270	0	(1,777,130)
53102 Radio Communication	6,161,003	4,890,945	0	(1,270,058)
53103 Tech System Development	0	1,788,549	0	1,788,549
53104 Technology Equipment Refresh	3,541,630	3,866,824	0	325,194
53105 Radio Equipment Refresh	0	719,106	0	719,106
53106 IT System Development Fund	13,971,924	17,803,070	0	3,831,146
54101 Public Building Allocations	59,506,571	58,185,971	0	(1,320,600)
55101 Office Of General Counsel-Fund	14,360,953	14,253,459	0	(107,494)
56101 Self Insurance	63,210,812	72,698,501	0	9,487,689
56201 Group Health	92,556,833	117,843,609	0	25,286,776
56301 Insured Programs	20,320,914	20,334,976	0	14,062

City of Jacksonville, Florida
Summary of Budgets

	FY 2023-2024	FY 2024-2025		Change
	Adopted	Proposed	Approved	
57101 Debt Management Fund	438,095,561	108,061,429	0	(330,034,132)
Total Internal Service Funds	835,488,708	551,704,878	0	(283,783,830)
Pension Trust Funds				
65101 General Employees Pension Trust	17,732,619	21,050,717	0	3,318,098
65103 Correctional Officers Pension Trust	2,216,326	3,067,201	0	850,875
65110 GEDC Survivor & Disability Plan	17,898	107,457	0	89,559
65111 PSDC Survivor & Disability Plan	11,252	62,249	0	50,997
Total Pension Trust Funds	19,978,095	24,287,624	0	4,309,529
Total For All Subfunds	3,978,157,148	4,443,177,886	0	465,020,738

City of Jacksonville, Florida
Summary of Employee Cap by Subfund

		FY 2023-2024	FY 2024-2025		Change
		Adopted	Proposed	Approved	
General Fund					
00111	General Fund Operating	6,750	6,793	0	43
00113	Special Events - General Fund	13	13	0	0
00191	Property Appraiser	113	113	0	0
00192	Clerk Of The Court	36	36	0	0
00193	Tax Collector	254	254	0	0
Total General Fund		7,166	7,209	0	43
Special Revenue Funds					
10101	Concurrency Management System	6	7	0	1
10201	Air Pollution Tag Fee	6	6	0	0
10301	Tourist Development Council	2	2	0	0
10701	911 Emergency User Fee	5	5	0	0
10806	Arlington CRA Trust	0	1	0	1
10901	Kids Hope Alliance Fund	42	42	0	0
11301	Huguenot Park	10	10	0	0
11302	Kathryn A Hanna Park Improvement	17	17	0	0
11308	Cecil Field Commerce Center	6	6	0	0
11501	Animal Care & Protective Services Programs	1	1	0	0
15104	Building Inspection	178	189	0	11
15107	Library Conference Facility Trust	3	3	0	0
15111	Opioid Settlement Fund	2	2	0	0
15204	Duval County Teen Court Programs Trust	5	5	0	0
15213	Court Costs \$65 Fee FS: 939 185	9	9	0	0
15302	Hazardous Waste Program - SQG	5	5	0	0
15304	Tree Protection & Related Expenditures	1	1	0	0
Total Special Revenue Funds		298	311	0	13
Enterprise Funds					
41102	Public Parking	36	36	0	0
42101	Motor Vehicle Inspection	4	4	0	0
43101	Solid Waste Disposal	116	116	0	0
44101	Stormwater Service	53	53	0	0
Total Enterprise Funds		209	209	0	0
Internal Service Funds					
51101	Motor Pool	97	97	0	0
51102	Motor Pool - Vehicle Replacement	3	3	0	0
52101	Copy Center	5	5	0	0
53101	Information Technologies	118	128	0	10
53102	Radio Communication	10	10	0	0
54101	Public Building Allocations	61	61	0	0
55101	Office Of General Counsel-Fund	79	79	0	0
56101	Self Insurance	25	25	0	0
56201	Group Health	9	9	0	0
56301	Insured Programs	9	9	0	0
Total Internal Service Funds		416	426	0	10
Pension Trust Funds					
65101	General Employees Pension Trust	5	5	0	0
Total Pension Trust Funds		5	5	0	0
Total Employee Cap For All Subfunds		8,094	8,160	0	66

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General Fund Operating Summary

General Fund Operating
Subfund - 00111

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Ad Valorem Taxes	927,778,967	1,030,383,976	1,103,688,826	7.1%	73,304,850
Utility Service Tax	99,571,490	98,205,952	102,311,145	4.2%	4,105,193
Communication Service Tax	30,351,960	30,783,890	30,322,319	(1.5%)	(461,571)
Other Taxes	8,080,296	8,097,205	8,271,753	2.2%	174,548
Permits and Fees	493,156	427,000	427,000	0.0%	0
Franchise Fees	47,349,312	48,203,461	43,498,417	(9.8%)	(4,705,044)
Intergovernmental Revenue	437,185	502,908	503,908	0.2%	1,000
State Shared Revenue	240,543,010	240,259,990	240,899,762	0.3%	639,772
Charges for Services	27,146,457	27,541,617	25,947,794	(5.8%)	(1,593,823)
Revenue From City Agencies	6,383,140	8,461,838	8,879,024	4.9%	417,186
Net Transport Revenue	37,581,152	36,127,375	40,033,871	10.8%	3,906,496
Fines and Forfeits	1,373,321	1,306,485	1,333,655	2.1%	27,170
Miscellaneous Revenue	19,380,903	19,941,602	18,097,478	(9.2%)	(1,844,124)
Investment Pool / Interest Earnings	15,104,977	12,520,000	26,772,776	113.8%	14,252,776
Debt Funding: Debt Management Fund	0	15,000,000	15,000,000	0.0%	0
Transfers From Other Funds	4,410,358	4,207,833	4,715,613	12.1%	507,780
General Fund Loan	13,840,267	25,745,486	56,400,426	119.1%	30,654,940
Contribution From Local Units	132,687,634	134,735,122	148,986,015	10.6%	14,250,893
Transfers from Fund Balance	14,243,548	15,679,560	47,226,745	201.2%	31,547,185
TOTAL REVENUE	1,626,757,133	1,758,131,300	1,923,316,527	9.4%	165,185,227
EXPENSE					
Salaries	539,627,913	590,111,867	607,635,708	3.0%	17,523,841
Salary & Benefit Lapse	0	(10,500,071)	(11,032,979)	5.1%	(532,908)
Pension Costs	222,410,014	258,494,377	270,736,735	4.7%	12,242,358
Employer Provided Benefits	94,936,773	103,121,141	116,404,137	12.9%	13,282,996
Internal Service Charges	129,599,568	144,379,297	135,452,259	(6.2%)	(8,927,038)
Inter-Departmental Billing	409,793	463,937	360,146	(22.4%)	(103,791)
Insurance Costs and Premiums	1,860	1,997	3,872	93.9%	1,875
Insurance Costs and Premiums - Allocations	13,045,266	14,576,679	14,420,420	(1.1%)	(156,259)
Professional and Contractual Services	65,887,244	65,595,842	84,243,285	28.4%	18,647,443
Other Operating Expenses	95,954,149	107,827,824	110,170,787	2.2%	2,342,963
Library Materials	5,243,458	4,644,248	4,644,248	0.0%	0
Capital Outlay	2,107,884	2,398,680	889,198	(62.9%)	(1,509,482)
Debt Service	34,848,058	39,017,753	38,109,769	(2.3%)	(907,984)
Payment to Fiscal Agents	4,860,065	4,500,101	13,078,108	190.6%	8,578,007
Debt Management Fund Repayments	44,815,045	66,641,123	83,867,591	25.8%	17,226,468
Grants, Aids & Contributions	52,286,984	76,886,163	123,990,875	61.3%	47,104,712
Supervision Allocation	(1,990,880)	(1,749,854)	(1,851,045)	5.8%	(101,191)
Indirect Cost	1,940,560	1,940,560	1,400,304	(27.8%)	(540,256)
Contingencies	0	57,243,306	84,119,193	47.0%	26,875,887
Transfers to Other Funds	169,857,165	175,285,904	152,689,467	(12.9%)	(22,596,437)
General Fund - Loan / Loan Repayment	24,895,486	57,250,426	93,984,449	64.2%	36,734,023
TOTAL EXPENSE	1,500,736,405	1,758,131,300	1,923,316,527	9.4%	165,185,227

AUTHORIZED POSITION CAP

	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	6,750	6,793	43
Part Time Hours	1,511,070	1,399,612	(111,458)

GENERAL FUND OPERATING
 FUND -- 00111
 SCHEDULE OF REVENUES

	FY 2022-2023	FY 2023-2024	FY 2024-2025	
	ACTUALS	ADOPTED	PROPOSED	APPROVED
NON-DEPARTMENTAL REVENUES				
Ad Valorem Taxes	960,056,177	1,067,516,917	1,142,410,656	0
Distributions to Tax Increment Districts	(50,294,220)	(37,132,941)	(38,721,830)	0
Net Ad Valorem Taxes	909,761,957	1,030,383,976	1,103,688,826	0
Communication Services Tax	30,351,960	30,783,890	30,322,319	0
Contributions From Other Local Units	123,988,865	123,648,741	137,424,496	0
Debt Proceeds	0	15,000,000	15,000,000	0
Disposition Of Fixed Assets	148,609	100,000	100,000	0
Federal Payments	25,844	23,000	24,000	0
Franchise Fees	47,349,312	48,203,461	43,498,417	0
Interest and Other Earnings	15,102,087	12,520,000	26,772,776	0
Judgement And Fines	773,044	723,485	769,179	0
Local Business Taxes	6,778,690	6,771,506	7,015,091	0
Local Option, Use & Fuel Taxes	1,301,606	1,325,699	1,256,662	0
Non-Operating Sources	20,762,904	15,679,560	47,226,745	0
Other Charges For Services	13,282,692	13,094,427	11,240,066	0
Other Miscellaneous Revenue	6,111,507	2,364,154	2,681,545	0
State Shared Revenues	240,543,010	240,259,990	240,899,762	0
Transfer In	22,401,633	29,953,319	61,116,039	0
Utility Service Taxes	99,571,490	98,205,952	102,311,145	0
TOTAL NON-DEPARTMENTAL REVENUES	1,538,255,210	1,669,041,160	1,831,347,068	0
DEPARTMENTAL REVENUES				
Advisory Boards And Commissions	241,122	110,000	256,000	0
City Council	527,172	294,862	302,455	0
Corrections	2,185,911	3,310,450	809,912	0
Downtown Investment Authority	11,475	9,500	8,500	0
Employee Services	87	1,000	750	0
Executive Office of the Sheriff	250	0	0	0
Finance and Administration	262,146	78,726	153,420	0
Fire and Rescue-Center	54,954,981	53,455,328	57,912,357	0
Investigations & Homeland Security	1,162,531	1,140,976	1,237,049	0
Jacksonville Human Rights Commission	80,660	39,200	39,000	0
Medical Examiner	1,236,491	2,250,359	2,260,000	0
Neighborhoods	2,221,161	2,035,715	2,269,541	0
Office of Economic Development	20,504	10	0	0
Office of Ethics	78,500	53,500	53,500	0
Office of the Inspector General	135,000	149,051	153,523	0
Parks, Recreation & Community Services	893,581	855,125	791,750	0
Patrol & Enforcement	9,660,893	11,913,522	12,282,040	0
Personnel & Professional Standards	474,741	425,900	487,352	0
Planning and Development	1,671,011	1,565,000	1,590,000	0
Police Services	3,655,293	3,691,519	3,435,005	0
Public Library	232,491	238,600	290,056	0
Public Works	6,791,663	7,329,549	7,560,299	0
Supervisor of Elections	205,080	142,248	76,950	0
TOTAL DEPARTMENTAL REVENUES	86,702,744	89,090,140	91,969,459	0
TOTAL GENERAL FUND - GSD REVENUES	1,624,957,954	1,758,131,300	1,923,316,527	0

GENERAL FUND OPERATING
 FUND -- 00111
 VARIOUS REVENUE DETAIL

	FY 2022-2023 ACTUALS	FY 2023-2024 ADOPTED	FY 2024-2025	
			PROPOSED	APPROVED
Contributions From Other Local Units				
Contribution To-FR JEA,Water&Sewer	26,933,389	28,439,210	39,715,679	0
Contributions From Local-Component Units	97,055,476	95,209,531	97,708,817	0
Contributions From Other Local Units	123,988,865	123,648,741	137,424,496	0
State Shared Revenues				
1-17 Cigarette Tax FS 21002	334,168	300,507	337,280	0
Alcoholic Beverage Licenses FS 561342	816,449	819,052	899,401	0
Constitutional Fuel Tax FS 206411a	5,761,329	4,500,101	4,920,949	0
County Fuel Tax FS 206411b	4,333,019	4,417,814	4,274,189	0
County Fuel Tax Refund FS 206414	103,515	8,000	17,000	0
Insurance Agent Licenses FS 624501	259,627	239,483	288,166	0
Local Government Half Cent Sales Tax FS 21861	132,124,402	140,940,093	130,421,463	0
Mobile Home Licenses FS 32008	284,796	253,002	262,735	0
Municipal Fuel Tax FS 206411c	9,765,421	8,331,237	9,687,386	0
Municipal Fuel Tax Refund FS 206414	299,902	35,000	150,000	0
Revenue Shared - County FS 212206d4	38,827,250	35,490,418	40,130,751	0
Revenue Shared - Municipal Sales Tax FS 212206d5	41,223,335	38,473,465	42,902,098	0
Revenue Shared - Population FS 218232	6,342,355	6,446,482	6,557,285	0
Special Fuel and Motor Fuel Use Tax	67,442	5,336	51,059	0
State Shared Revenues	240,543,010	240,259,990	240,899,762	0
Transfer In				
1080 Downtown Northbank CRA Trust	2,500	2,500	2,500	0
1080 Downtown Southbank CRA Trust	2,500	2,500	2,500	0
1080 King Soutel Crossing CRA Trust Fund	2,500	2,500	2,500	0
1080 Arlington CRA Trust	2,500	2,500	2,500	0
1110 Community Development	128,404	128,404	128,404	0
4310 Solid Waste Disposal	15,445,867	27,668,961	58,829,926	0
5410 Public Building Allocations	2,666,354	2,145,954	2,147,709	0
Transfer In	18,250,625	29,953,319	61,116,039	0

GENERAL FUND OPERATING
 FUND -- 00111
 SCHEDULE OF EXPENDITURES

	FY 2022-2023	FY 2023-2024	FY 2024-2025	
	ACTUALS	ADOPTED	PROPOSED	APPROVED
DEPARTMENTAL EXPENSES				
Advisory Boards And Commissions	515,970	538,904	592,511	0
City Council	11,932,391	16,459,893	13,836,717	0
Clerk of the Court-Center	0	0	1,546,579	0
Corrections	145,801,364	138,569,404	166,993,879	0
Courts	5,965,413	6,638,364	5,774,181	0
Downtown Investment Authority	654,533	1,146,319	1,227,187	0
Employee Services	7,617,482	8,600,034	8,390,879	0
Executive Office of the Mayor	4,597,731	5,052,210	5,217,609	0
Executive Office of the Sheriff	7,789,363	9,112,630	7,901,451	0
Finance and Administration	23,718,039	25,839,060	24,137,324	0
Fire and Rescue-Center	345,189,729	382,015,027	386,289,997	0
Health Administrator	1,728,353	1,612,073	1,903,316	0
Investigations & Homeland Security	97,981,758	102,969,804	106,572,594	0
Jacksonville Human Rights Commission	864,736	1,180,960	1,021,173	0
Medical Examiner	6,280,714	7,130,640	7,179,389	0
Military Affairs and Veterans	1,374,155	1,511,807	1,658,991	0
Neighborhoods	21,749,092	24,088,862	24,503,298	0
Office of Economic Development	1,679,010	1,948,086	2,174,982	0
Office of Ethics	625,273	753,973	819,189	0
Office of General Counsel-Center	160,035	2,164,790	152,721	0
Office of State's Attorney	2,938,559	2,820,999	2,911,764	0
Office of the Inspector General	1,327,243	1,541,177	1,612,739	0
Parks, Recreation & Community Services	50,170,552	56,067,543	58,572,909	0
Patrol & Enforcement	220,390,012	238,396,240	252,135,926	0
Personnel & Professional Standards	29,769,028	34,178,225	40,500,309	0
Planning and Development	4,845,524	5,427,259	5,350,628	0
Police Services	49,513,846	55,087,692	57,991,542	0
Public Defender's	2,550,200	2,456,565	2,537,521	0
Public Library	38,272,371	42,364,032	40,867,079	0
Public Works	55,013,451	70,453,827	67,923,023	0
Supervisor of Elections	11,156,408	11,191,544	8,331,121	0
TOTAL DEPARTMENTAL EXPENSES	1,152,172,335	1,257,317,943	1,306,628,528	0
NON-DEPARTMENTAL EXPENSES				
Inter-local Agreements	2,269,490	2,568,668	2,664,229	0
Miscellaneous Appropriations	5,098,339	6,151,961	2,664,797	0
Miscellaneous Expenditures	130,342,470	184,479,442	228,840,154	0
Reserves	0	34,145,798	74,428,136	0
Subfund Level Activity	257,630,445	273,467,488	308,090,683	0
TOTAL NON-DEPARTMENTAL EXPENSES	395,340,744	500,813,357	616,687,999	0
TOTAL GENERAL FUND - GSD EXPENDITURES	1,547,513,079	1,758,131,300	1,923,316,527	0

GENERAL FUND OPERATING
 FUND -- 00111
 SCHEDULE OF NON-DEPARTMENTAL EXPENDITURES

	FY 2022-2023	FY 2023-2024	FY 2024-2025	
	ACTUALS	ADOPTED	PROPOSED	APPROVED
Inter-local Agreements				
Atlantic Bch Lifeguard-Bch Capital Outlay	9,000	9,000	9,000	0
Atlantic Bch Lifeguard-Bch Cleanup	265,776	273,749	281,961	0
Atlantic Bch-Neptune Bch Fire Service	333,192	343,188	353,484	0
Beaches - Disposal Charges	810,408	748,933	791,466	0
Jacksonville Beach Interlocal Agreement	851,114	876,647	902,946	0
Neptune Beach Interlocal Agreement F5290	0	317,151	325,372	0
Total Inter-local Agreements	2,269,490	2,568,668	2,664,229	0
Miscellaneous Appropriations				
415 Limit Pension Cost	25,895	36,000	36,000	0
Business Improvement District	657,284	747,337	804,877	0
Mayors Cure Violence Program - Other Public Safety	2,815,720	3,530,000	0	0
Municipal Dues & Affiliation	751,910	764,960	836,530	0
Municipal Dues Affiliation Sec 10 109	217,226	219,608	228,897	0
North Florida Regional Council	390,673	390,673	390,673	0
Refund - Taxes Overpaid,Error,Controversy	150	5,000	5,000	0
Tax Deed Purchases	(14,648)	200,000	100,000	0
Transportation Planning Organization	254,202	258,383	262,820	0
Total Miscellaneous Appropriations	5,098,412	6,151,961	2,664,797	0

GENERAL FUND OPERATING
 FUND -- 00111
 SCHEDULE OF NON-DEPARTMENTAL EXPENDITURES

	FY 2022-2023	FY 2023-2024	FY 2024-2025	
	ACTUALS	ADOPTED	PROPOSED	APPROVED
Miscellaneous Expenditures				
Agape Community Health Center	153,603	163,265	153,603	0
Alcohol Rehabilitation Program	356,694	399,989	399,989	0
Angelwood	0	50,000	0	0
Annual Independent Audit - Legislative	568,300	374,028	423,591	0
Art In Public Places - Cultural Services	8,106	5,679	5,639	0
Art in Public Places Personnel Costs	0	55,385	55,385	0
Atlantic Bch Lifeguard-Bch Capital Outlay	0	56,250	49,531	0
BJP 20% Gas Tax Contrib To Fiscal Agent	4,860,065	4,500,101	4,920,949	0
Building Care, Inc	0	75,000	0	0
CIP Debt Service Repayment	39,959,638	58,401,581	75,077,250	0
City Hall St James	0	60,000	0	0
Clean Communities Initiative	0	50,000	0	0
Community Development Corporation Capacity Building G	0	100,000	0	0
Community Foundation of Northeast Florida	0	0	10,000,000	0
Contribution To Shands Jax Medical Centr	30,275,594	28,733,059	56,000,000	0
Delta Sigma Theta Jacksonville Alumnae Chapter	0	10,000	0	0
Dun & Bradstreet Employment Creation Incentive	112,500	228,000	351,000	0
Dunn & Bradstreet Headquarters Retention	600,000	600,000	600,000	0
Dunn & Bradstreet Relocation	2,000,000	1,600,000	0	0
Economic Grant Program	7,156,942	7,739,000	8,051,000	0
Ed Ball Building	656,145	478,921	480,821	0
Elevate	0	75,000	0	0
Employee Parking Subsidy	0	0	493,680	0
Family Nurturing Center of Florida	0	50,000	0	0
Feeding Northeast Florida	500,000	500,000	0	0
Filing Fee Local Ord Violation-Public Df	3,184	14,000	12,000	0
Filing Fee Local Ord Violation-St Attorn	6,950	52,000	52,000	0
Florida Black Expo - Florida Black Excellent Fest	50,000	100,000	0	0
Florida-Florida State Baseball	40,000	45,000	50,000	0
FOBT Pipeline, Inc.	106,105	225,000	0	0
FOP Foundation	0	100,000	0	0
Goodwill	153,665	182,000	0	0
Haverty's Building	1,667,412	1,667,033	1,666,888	0
Hearts for Minds	0	100,000	0	0
Here Tomorrow	0	250,000	0	0
Hispanic Chamber of Commerce	0	40,000	0	0
Homelessness	0	100,000	0	0
Human Collective Foundation	0	70,000	0	0
Jacksonville University - Law School	1,975,507	1,250,000	3,000,000	0
Jacksonville Urban League, Inc	0	15,000	0	0
Jax Care Connect	0	1,500,000	0	0
Jaxport - River Gauges - Water Transportation Systems	164,140	167,422	0	0
Jean Ribault HS Booster Club	49,977	65,000	0	0
Juvenile Justice	4,878,322	5,592,480	6,401,013	0
Kappa Alpha Psi Fraternity, Inc.	0	10,000	0	0
License Agreements&Fees	38,316	40,000	42,000	0
Lift Jax	0	225,000	0	0
Lobbyist Fees	115,000	120,000	120,000	0
MAD Dads	0	24,000	0	0
Manatee Study	117,539	90,000	90,000	0

GENERAL FUND OPERATING
 FUND -- 00111
 SCHEDULE OF NON-DEPARTMENTAL EXPENDITURES

	FY 2022-2023	FY 2023-2024	FY 2024-2025	
	ACTUALS	ADOPTED	PROPOSED	APPROVED
Mayor's Task Force - Executive	0	12,000,000	0	0
Medicaid Program	15,305,493	16,103,772	19,364,000	0
Mental Health Resource Center - Mental Health	0	73,161	0	0
Needs Assessment, Accountability and Research	0	0	1	0
Neighborhood Investment Micro Grant Program	0	75,000	0	0
Nondepartmental Allocations	1,304,627	1,280,513	1,271,195	0
Northside Community Involvement	0	150,000	0	0
Omega Psi Phi Fraternity	0	10,000	0	0
Opioid Epidemic Program	699,976	1,000,000	0	0
Paysafe Employment Creation	0	300,000	300,000	0
Paysafe HQ Relocation	0	300,000	300,000	0
Phi Beta Sigma	0	10,000	0	0
Project Cold Case	0	40,000	0	0
PSG - Cultural Council	5,250,000	8,194,615	6,944,615	0
Public Safety DC Plan Administration	0	1	1	0
Public Service Grants	0	0	7,200,000	0
Qualified Target Industries	283,193	510,458	392,498	0
Real Hope 4 Help Foundation, Inc	0	10,000	0	0
Rev Grt 2004-274 Ramco	0	940,000	1,190,000	0
Rev Grt 2016-285 Amazon	0	1,500,000	1,270,000	0
Rev Grt 2016-791 Uptown Rivercity Crossn	0	265,000	240,000	0
Safety and Crime Reduction Commission	0	400,000	0	0
San Marco	0	75,000	0	0
Septic Tank Phase Out Outreach Program	0	500,000	0	0
Sigma Gamma Rho Sorority, Inc.	0	10,000	0	0
SMG - Gator Bowl Game	437,750	450,883	464,409	0
Springfield Preservation and Revitalization	0	200,000	0	0
St. Johns County	0	124,000	0	0
Stormwater 501C3 Low Income Subsidy	1,621,549	1,577,731	1,524,595	0
Sulzbacher Center	301,755	570,000	270,000	0
Targeted Industry Program	37,500	75,000	112,500	0
United Way 211	112,083	150,000	150,000	0
United Way Rental Assistance	0	1,000,000	0	0
University of Florida Health and Financial Technology Gra	0	16,600,000	17,867,500	0
Vacancy Pool FTEs - Administration	0	1	1	0
Vestcor Family Foundation	0	1,400,000	0	0
Volunteers in Medicine	167,703	200,000	200,000	0
Woodside Street Park	0	75,000	0	0
Zeta Phi Beta Sorority, Inc.	0	10,000	0	0
Zoo Contract	1,282,500	1,950,114	1,282,500	0
Total Miscellaneous Expenditures	123,377,833	184,479,442	228,840,154	0

GENERAL FUND OPERATING
 FUND -- 00111
 SCHEDULE OF NON-DEPARTMENTAL EXPENDITURES

	FY 2022-2023	FY 2023-2024	FY 2024-2025	
	ACTUALS	ADOPTED	PROPOSED	APPROVED
Reserves				
Contingency - Collective Bargaining	0	0	68,000,000	0
Contingency FIND Match	0	2,400,000	2,700,000	0
Council Operating Contingency	0	100,000	100,000	0
Federal Matching Grants	0	1,575,141	3,278,136	0
Health Services	0	19,405,657	0	0
Hemming Plaza Maint&Programming	0	600,000	0	0
Mayors Executive Oper Contingency	0	100,000	100,000	0
Public Service Grants	0	9,000,000	0	0
Reserve - Federal Programs - Other Economic Environme	0	250,000	250,000	0
Special Council Reserve-Activity	0	715,000	0	0
Total Reserves	0	34,145,798	74,428,136	0
Subfund Level Activity				
525 Beaver LLC	0	0	1,251,430	0
Contributions To-From JTA - Other Transportation Service	1,657,216	1,752,950	1,812,937	0
Court Costs \$65 Fee FS: 939.185	0	1,080,620	0	0
Duval County Fair Association (DCFA) 2024-285-E	0	0	3,000,000	0
East Union Holdings - Union Terminal Warehouse	0	0	8,285,793	0
Ed Ball Building	0	0	1,000,000	0
Florida Mechanical Systems 2022-277-A	0	0	72,000	0
Fuqua BCDC - One Riverside	0	0	750,000	0
Hillman Group 2020-667-A	0	0	45,000	0
Interfund Transfer - Interfund Group Transfer	217,728,228	257,911,165	271,722,838	0
JAX SYMPHONY	0	0	500,000	0
JPA Contributions To-Fr JPA	11,400,645	16,478,176	16,790,111	0
Kelco CI Park - Home2Suites	0	0	238,522	0
LAPSE Personnel LAPSE-Contingency	0	(4,440,423)	(4,736,948)	0
Mental Health Offender Program	106,614	600,000	200,000	0
Neighborhood Initiatives	0	55,000	55,000	0
PHX-JAX	0	0	2,000,000	0
Theotokos Holdings 2021-159-E	0	0	74,000	0
Vestcor Madison Palms 2022-784-E	0	0	5,000,000	0
WJCT Lease Payment	30,000	30,000	30,000	0
Total Subfund Level Activity	230,922,703	273,467,488	308,090,683	0
TOTAL NON-DEPARTMENTAL EXPENDITURES	361,668,438	500,813,357	616,687,999	0

GENERAL FUND - GENERAL SERVICES DISTRICT
 FUND -- 00111
 EMPLOYEE CAP BY DEPARTMENT

	Adopted FY 2023-2024	Proposed FY 2024-2025	Change From Prior Year
Advisory Boards And Commissions	5	5	0
City Council	65	65	0
Corrections	836	832	(4)
Courts	3	3	0
Downtown Investment Authority	12	12	0
Employee Services	42	42	0
Executive Office of the Mayor	23	23	0
Executive Office of the Sheriff	44	26	(18)
Finance and Administration	114	120	6
Fire and Rescue-Center	1,902	1,902	0
Investigations & Homeland Security	520	511	(9)
Jacksonville Human Rights Commission	9	9	0
Medical Examiner	35	35	0
Military Affairs and Veterans	14	14	0
Neighborhoods	209	209	0
Office of Economic Development	13	12	(1)
Office of Ethics	3	3	0
Office of General Counsel-Center	1	1	0
Office of the Inspector General	12	12	0
Parks, Recreation & Community Services	260	260	0
Patrol & Enforcement	1,389	1,433	44
Personnel & Professional Standards	204	231	27
Planning and Development	37	38	1
Police Services	359	357	(2)
Public Library	311	310	(1)
Public Works	296	296	0
Supervisor of Elections	32	32	0
GENERAL FUND - GENERAL SERVICES DISTRICT	6,750	6,793	43

Capital Project Subfunds

CITY OF JACKSONVILLE
FY 2025 PROPOSED CAPITAL IMPROVEMENT PROGRAM
ALL FUNDING SOURCE

	FY 24-25
Debt Management Fund	(\$225,978,108)
Fuel and Bed Tax	\$22,395,202
Prior Year Revenue	\$254,503
Grant Funding	\$7,945,119
Pay-Go: Transfer From Other Funds	\$11,076,123
Pay-Go: Transfer Stormwater Operating	\$0
Pay-Go: Transfer From BJP	\$438,080,603
F.I.N.D Projects	\$2,250,000
	\$256,023,442

Dept	Project Name	FY 24-25	Debt Management Fund	Fuel and Bed Tax	Prior Year Revenue	Grant Funding	Pay-Go: Transfer From Other Funds	Pay-Go: Transfer Stormwater Operating	Pay-Go: Transfer From BJP	F.I.N.D Projects
FR	Fire Station #66 - New	\$12,900,000	\$12,900,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FR	Fire Station Capital Maintenance Misc Improveme	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FR	Met Park Marina Fire Station, Museum & Dock/De	\$14,310,000	\$14,310,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW	11th St, 12th St Connector	\$0	(\$749,974)	\$0	\$0	\$0	\$0	\$0	\$749,974	\$0
PW	5th Street Bridge Replacement	\$0	(\$2,283,309)	\$0	\$0	\$0	\$0	\$0	\$2,283,309	\$0
PW	Acree Road Bridge Replacement	\$0	(\$625,421)	\$0	\$0	\$0	\$0	\$0	\$625,421	\$0
PW	ADA Compliance-Curb Ramps Sidewalks	\$1,016,317	(\$20,153,507)	\$1,016,317	\$0	\$0	\$0	\$0	\$20,153,507	\$0
PW	Alta Drive Bridge	\$0	(\$547,757)	\$0	\$0	\$0	\$0	\$0	\$547,757	\$0
PW	Angel Lakes Sidewalk & Drainage Improvements	\$0	(\$1,500,000)	\$0	\$0	\$0	\$0	\$0	\$1,500,000	\$0
PW	Arlington Road Bridge	\$0	(\$2,739,244)	\$0	\$0	\$0	\$0	\$0	\$2,739,244	\$0
PW	Art Museum Drive Bridge	\$391,719	\$0	\$0	\$0	\$0	\$391,719	\$0	\$0	\$0
PW	Baisden Rd Bicycle Boulevard	\$180,000	\$180,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW	Beaches Branch Library Improvements	\$350,000	\$350,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW	Belfort Road Widening	\$0	(\$7,092,855)	\$0	\$0	\$0	\$0	\$0	\$7,092,855	\$0
PW	Bowden Road Bicycle Lane	\$0	(\$1,500,000)	\$0	\$0	\$0	\$0	\$0	\$1,500,000	\$0
PW	Brookmont and Lamanto Ave East Underdrain Imp	\$0	(\$727,546)	\$0	\$0	\$0	\$0	\$0	\$727,546	\$0

Dept	Project Name	FY 24-25	Debt Management Fund	Fuel and Bed Tax	Prior Year Revenue	Grant Funding	Pay-Go: Transfer From Other Funds	Pay-Go: Transfer Stormwater Operating	Pay-Go: Transfer From BJP	F.I.N.D Projects
PW	Brookview Dr. Underdrain Improvements	\$0	(\$233,187)	\$0	\$0	\$0	\$0	\$0	\$233,187	\$0
PW	Broward Road Improvements	\$0	(\$2,728,803)	\$0	\$0	\$0	\$2,728,803	\$0	\$0	\$0
PW	Broward Road Widening	\$0	(\$5,640,000)	\$0	\$0	\$0	\$0	\$0	\$5,640,000	\$0
PW	Cahoon Rd & Normandy Blvd to Beaver St	\$0	(\$4,653,454)	\$0	\$0	\$0	\$0	\$0	\$4,653,454	\$0
PW	CDBG PW-Right of Way and Stormwater Mainten	\$2,199,205	\$0	\$0	\$0	\$2,199,205	\$0	\$0	\$0	\$0
PW	CDBG PW-Staff and Children's Restroom Renovatio	\$568,820	\$0	\$0	\$0	\$568,820	\$0	\$0	\$0	\$0
PW	Cecil Fd Con & Brannan-Chaffee to Comm Ctr	\$0	(\$6,319,529)	\$0	\$0	\$0	\$0	\$0	\$6,319,529	\$0
PW	Cedar Point/Sawpit Road (New Berlin to Shark)	\$0	(\$7,056,278)	\$0	\$0	\$0	\$0	\$0	\$7,056,278	\$0
PW	Chaffee Road	\$836,000	(\$39,051,523)	\$0	\$0	\$0	\$836,000	\$0	\$39,051,523	\$0
PW	Collins Road / Blanding to Pine Verde	\$0	(\$24,150,000)	\$0	\$0	\$0	\$0	\$0	\$24,150,000	\$0
PW	Collins Road Sidewalks	\$0	(\$3,979,813)	\$0	\$0	\$0	\$0	\$0	\$3,979,813	\$0
PW	Commonwealth Ave/Pickettville Rd Intersection Im	\$1,850,000	\$423,319	\$0	\$0	\$0	\$0	\$0	\$1,426,681	\$0
PW	Confederate Monument Removal, Relocation, Rem	(\$500,000)	(\$500,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24 PW	Countywide Intersection Imp,Brge-Bridges	\$1,900,000	\$0	\$1,900,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Countywide Intersection Imp-Intersection	\$1,500,000	\$0	\$1,500,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Downtown (Monroe Street) Mobility and Two-Way	\$2,000,000	\$2,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW	Downtown Two-Way - (Pearl Street)	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW	Drainage System Rehabilitation – DSR General Capi	\$0	(\$7,444,625)	\$0	\$0	\$0	\$0	\$0	\$7,444,625	\$0
PW	Duval County Courthouse - Fire Suppression Eviden	\$250,000	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW	Eastport Road/Pulaski to Zoo Parkway	\$0	(\$29,890,000)	\$0	\$0	\$0	\$0	\$0	\$29,890,000	\$0
PW	Ed Ball Chilled Water	\$2,000,000	\$0	\$0	\$0	\$0	\$2,000,000	\$0	\$0	\$0
PW	Ed Ball Parking Garage Maintenance	\$1,000,000	\$0	\$0	\$0	\$0	\$1,000,000	\$0	\$0	\$0
PW	Edgewood Ave Bicycle Improvements	\$0	(\$1,407,731)	\$0	\$0	\$0	\$0	\$0	\$1,407,731	\$0
PW	Emerald Trail - Hogan Street Connector	\$0	(\$11,110,342)	\$0	\$0	\$0	\$0	\$0	\$11,110,342	\$0
PW	Emerald Trail - Hogan's Creek to Riverwalk	\$0	(\$6,000,000)	\$0	\$0	\$0	\$0	\$0	\$6,000,000	\$0
PW	Euclid Street Curb & Gutter	\$200,000	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW	Facilities Capital Maintenance-Govt	\$1,250,000	\$1,250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW	Facilities Capital Maintenance-Govt - Facilities Cap	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW	Fleet Management-Maintenance and Upgrades	\$325,000	\$325,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Dept	Project Name	FY 24-25	Debt Management Fund	Fuel and Bed Tax	Prior Year Revenue	Grant Funding	Pay-Go: Transfer From Other Funds	Pay-Go: Transfer Stormwater Operating	Pay-Go: Transfer From BJP	F.I.N.D Projects
PW	Florida Theatre - Facility Improvements	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW	Forest Trail Drainage Improvements	\$0	(\$4,999,554)	\$0	\$0	\$0	\$0	\$0	\$4,999,554	\$0
PW	Frye Ave W. (DSR) - Capital Improvement	\$100,000	\$0	\$0	\$0	\$0	\$100,000	\$0	\$0	\$0
PW	Hardscape - County Wide Maintenance & Repair	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW	Hartley Rd & St Augustine to SR 13	\$0	(\$15,052,063)	\$0	\$0	\$0	\$0	\$0	\$15,052,063	\$0
PW	Hodges Blvd Improvements	\$0	(\$165,000)	\$0	\$0	\$0	\$0	\$0	\$165,000	\$0
PW	Hopkins Creek Regional Stormwater Improvement	\$0	(\$3,776,000)	\$0	\$0	\$0	\$0	\$0	\$3,776,000	\$0
PW	Irvington Ave. Underdrain Improvements	\$0	(\$262,166)	\$0	\$0	\$0	\$0	\$0	\$262,166	\$0
PW	Jacksonville Beach Pier	\$254,503	\$0	\$0	\$254,503	\$0	\$0	\$0	\$0	\$0
PW	Jacksonville Fair Grounds Relocation	\$16,700,000	\$16,700,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW	Jax Ash Site Pollution Remediation	\$1,500,000	\$1,500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW	La Salle Street Outfall	\$0	(\$36,686,232)	\$0	\$0	\$0	\$0	\$0	\$36,686,232	\$0
PW	Lone Star Rd Bridge	\$0	(\$4,221,773)	\$0	\$0	\$0	\$0	\$0	\$4,221,773	\$0
PW	Lone Star Road Extension	\$0	(\$3,379,053)	\$0	\$0	\$0	\$0	\$0	\$3,379,053	\$0
PW	Loretto Road - Sidewalk	\$0	(\$300,273)	\$0	\$0	\$0	\$0	\$0	\$300,273	\$0
PW	Major Outfall Ditch Restoration/Cleaning	\$4,500,000	\$0	\$4,500,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Mallory Street Drainage Improvement	\$0	(\$320,000)	\$0	\$0	\$0	\$0	\$0	\$320,000	\$0
PW	Mandarin Branch Library Improvements	\$350,000	\$350,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW	Mayport Dock Redevelopment	\$8,000,000	\$8,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW	Mccoy's Creek Channel Improvements/Restoration	\$2,000,000	\$2,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW	McCoy's Creek Branches	\$10,354,188	\$5,177,094	\$0	\$0	\$5,177,094	\$0	\$0	\$0	\$0
PW	McCoy's Creek Greenway - McCoys Creek Rbld&Ra	\$0	(\$9,466,152)	\$0	\$0	\$0	\$0	\$0	\$9,466,152	\$0
PW	McCoy's Creek Greenway -Outfall Improvements w	\$5,100,000	\$5,100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW	McCoys Creek Rebuild & Raise Bridge - King	\$0	(\$12,584,438)	\$0	\$0	\$0	\$0	\$0	\$12,584,438	\$0
PW	Moncrief Rd Beautification (34Th-45Th St)	\$0	(\$3,392,313)	\$0	\$0	\$0	\$0	\$0	\$3,392,313	\$0
PW	Moncrief Rd. and W. 20th St. Road Improvements	\$0	(\$350,000)	\$0	\$0	\$0	\$0	\$0	\$350,000	\$0
PW	MOSH Building Relocation & Park Design	\$3,000,000	\$3,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW	New Berlin Rd(Cedar Pt To Starrt/Pulsky)	\$0	(\$20,000,000)	\$0	\$0	\$0	\$0	\$0	\$20,000,000	\$0
PW	Northbank Marina at Metropolitan Park	\$9,000,000	\$9,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Dept	Project Name	FY 24-25	Debt Management Fund	Fuel and Bed Tax	Prior Year Revenue	Grant Funding	Pay-Go: Transfer From Other Funds	Pay-Go: Transfer Stormwater Operating	Pay-Go: Transfer From BJP	F.I.N.D Projects
PW	Northbank Riverwalk - Northbank Bulkhead	\$5,950,000	\$5,950,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW	Oakleaf Village Parkway at Merchants Way Turn La	\$0	(\$300,000)	\$0	\$0	\$0	\$0	\$0	\$300,000	\$0
PW	Old Middleburg 103rd - Branan Field - 01	\$0	(\$51,847,876)	\$0	\$0	\$0	\$0	\$0	\$51,847,876	\$0
PW	Park Street Road Diet	\$0	(\$11,426,091)	\$0	\$0	\$0	\$0	\$0	\$11,426,091	\$0
PW	Pavement Markings	\$1,000,000	\$0	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Penman Road Complete Street	\$2,500,000	\$2,500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW	Plummer Grant Sidewalk (New)	\$0	(\$300,000)	\$0	\$0	\$0	\$0	\$0	\$300,000	\$0
PW	Plymouth Street Bridge	\$0	(\$4,452,654)	\$0	\$0	\$0	\$0	\$0	\$4,452,654	\$0
PW	Pretrial Detention Facility - Pretrial Det Fac-Cell Do	\$2,000,000	\$2,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW	Public Buildings - Roofing	\$600,000	\$600,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW	Railroad Crossings	\$50,000	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW	Reed Avenue Roadway	\$0	(\$1,694,000)	\$0	\$0	\$0	\$0	\$0	\$1,694,000	\$0
PW	Resiliency Infrastructure Improvements	\$1,250,000	\$1,250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW	Ricker Rd & Old Middleburg to Morse	\$0	(\$6,541,598)	\$0	\$0	\$0	\$0	\$0	\$6,541,598	\$0
PW	Roadway Resurfacing - Roadway Resurfacing	\$22,128,885	(\$5,188,573)	\$9,948,885	\$0	\$0	\$0	\$0	\$17,368,573	\$0
PW	Roadway Safety Project - Roadway Safety Project-	\$250,000	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW	Roadway Sign Stripe And Signal	\$1,930,000	\$0	\$1,930,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	San Mateo Elementary School Sidewalk	\$327,000	(\$600,000)	\$0	\$0	\$0	\$327,000	\$0	\$600,000	\$0
PW	Shindler 103rd to Argyle Forest	\$0	(\$10,774,822)	\$0	\$0	\$0	\$0	\$0	\$10,774,822	\$0
PW	Sibbald Road Sidewalk - Extension	\$0	(\$3,381,761)	\$0	\$0	\$0	\$0	\$0	\$3,381,761	\$0
PW	Sidewalk Construction - New	\$0	(\$500,000)	\$0	\$0	\$0	\$0	\$0	\$500,000	\$0
PW	Sidewalk-Curb Construction And Repair	\$2,000,000	\$2,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW	Snowbrook Ct. and Cherokee Cove Trail Underdrai	\$0	(\$426,739)	\$0	\$0	\$0	\$0	\$0	\$426,739	\$0
PW	Soutel Corridor Improvements	\$1,875,000	\$1,875,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW	Soutel Drive & New Kings Road Intersection Impro	(\$1,875,000)	(\$1,875,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW	Starratt Rd - Dunn Creek Rd Intersection	\$0	(\$700,000)	\$0	\$0	\$0	\$0	\$0	\$700,000	\$0
PW	Townsend Rd. New Sidewalk	\$2,500,000	\$2,500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW	Traffic Calming	\$150,000	\$150,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW	Traffic Signal (New) Baymeadows Rd E & Hampton	\$0	(\$700,000)	\$0	\$0	\$0	\$0	\$0	\$700,000	\$0

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Dept	Project Name	FY 24-25	Debt Management Fund	Fuel and Bed Tax	Prior Year Revenue	Grant Funding	Pay-Go: Transfer From Other Funds	Pay-Go: Transfer Stormwater Operating	Pay-Go: Transfer From BJP	F.I.N.D Projects
PW	Traffic Signal (New) New Berlin Rd & Cedar Point R	\$0	(\$2,247,351)	\$0	\$0	\$0	\$0	\$0	\$2,247,351	\$0
PW	Traffic Signalization - Fiber Optic	\$500,000	\$0	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Traffic Signalization-Countywide	\$0	(\$1,650,000)	\$0	\$0	\$0	\$0	\$0	\$1,650,000	\$0
PW	Traffic Street Lights	\$100,000	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	UF Health Capital Improvements	\$38,000,000	\$38,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW	Underdrain Replacements	\$0	(\$1,068,783)	\$0	\$0	\$0	\$0	\$0	\$1,068,783	\$0
PW	University Boulevard (Complete Streets Project)	\$0	(\$19,500,000)	\$0	\$0	\$0	\$0	\$0	\$19,500,000	\$0
PW	Venetia Drainage Improvements	\$0	(\$1,362,562)	\$0	\$0	\$0	\$0	\$0	\$1,362,562	\$0
PW	Water-Wastewater System Fund	\$9,100,000	\$9,100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PL	Oceanway Center - Oceanway Library Replacemen	\$3,000,000	\$3,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PL	Renovation of Beaches Branch Library	\$1,189,204	\$1,189,204	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PR	Alamacani/ Huguenot Park	\$2,000,000	\$2,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PR	Blue Cypress Park Fishing Pier	\$1,265,000	\$0	\$0	\$0	\$0	\$690,000	\$0	\$0	\$575,000
PR	Countywide Parks - Pool Maintenance & Upgrades	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PR	Countywide Parks & Recreation Projects	\$3,000,000	\$3,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PR	Englewood Pool Renovations	\$900,000	\$900,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PR	Fort Family - Synthetic Turf	\$1,500,000	\$1,500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PR	Fuller Warren Bridge Park	\$2,000,000	\$2,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PR	Hanna Park - Parking Lot 11	\$292,601	\$0	\$0	\$0	\$0	\$292,601	\$0	\$0	\$0
PR	Jacksonville Zoo Improvements	\$4,000,000	\$4,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PR	James Weldon Johnson Park	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PR	MaliVai Washington Tennis	\$1,500,000	\$1,500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PR	Mike McCue Boat Ramp Bulkhead	\$3,520,000	\$0	\$0	\$0	\$0	\$1,920,000	\$0	\$0	\$1,600,000
PR	Riverfront Plaza	\$6,000,000	\$6,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PR	Sherman Creek Aquitstion & Development	\$1,250,000	\$1,250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PR	Shipyards West Park	\$5,000,000	\$5,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PR	Southbank Riverwalk (Extension and docks west of	\$13,200,000	\$13,200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PR	St. Johns River Park	\$3,800,000	\$3,800,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Dept	Project Name	FY 24-25	Debt Management Fund	Fuel and Bed Tax	Prior Year Revenue	Grant Funding	Pay-Go: Transfer From Other Funds	Pay-Go: Transfer Stormwater Operating	Pay-Go: Transfer From BJP	F.I.N.D Projects
PR	The Harbour Boat Ramp	\$820,000	\$820,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PR	Thomas Creek Fish Camp Kayak Launch	\$200,000	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PR	Wayne B Stevens Boat Ramp Improvements	\$165,000	\$0	\$0	\$0	\$0	\$90,000	\$0	\$0	\$75,000
ED	Logistics Lane Road Extension	\$700,000	\$0	\$0	\$0	\$0	\$700,000	\$0	\$0	\$0

Streets & Highways 5-Year Road Program
 Subfund - 10401

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
State Shared Revenue	5,761,329	4,500,101	4,920,949	9.4%	420,848
Contribution From Local Units	0	4,500,101	4,920,949	9.4%	420,848
TOTAL REVENUE	5,761,329	9,000,202	9,841,898	9.4%	841,696
EXPENSE					
Capital Outlay	3,563,653	4,500,101	4,920,949	9.4%	420,848
Grants, Aids & Contributions	4,860,065	4,500,101	4,920,949	9.4%	420,848
TOTAL EXPENSE	8,423,718	9,000,202	9,841,898	9.4%	841,696

AUTHORIZED POSITION CAP		Adopted	Proposed	Change
		FY 2023-2024	FY 2024-2025	
Full Time Positions		0	0	0
Part Time Hours		0	0	0

Local Option Half Cent Transportation
Subfund - 10402

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Local Option Sales Tax	128,012,366	134,298,864	130,616,426	(2.7%)	(3,682,438)
TOTAL REVENUE	128,012,366	134,298,864	130,616,426	(2.7%)	(3,682,438)
EXPENSE					
Grants, Aids & Contributions	127,976,200	134,298,864	130,616,426	(2.7%)	(3,682,438)
TOTAL EXPENSE	127,976,200	134,298,864	130,616,426	(2.7%)	(3,682,438)
AUTHORIZED POSITION CAP		Adopted	Proposed	Change	
		FY 2023-2024	FY 2024-2025		
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

Local Option Gas Tax-Fund
Subfund - 10403

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Local Option Fuel Tax	31,749,989	31,907,198	30,489,515	(4.4%)	(1,417,683)
Contribution From Local Units	0	5,317,866	5,081,586	(4.4%)	(236,280)
TOTAL REVENUE	31,749,989	37,225,064	35,571,101	(4.4%)	(1,653,963)
EXPENSE					
Capital Outlay	4,143,042	5,317,866	5,081,586	(4.4%)	(236,280)
Grants, Aids & Contributions	32,224,245	31,907,198	30,489,515	(4.4%)	(1,417,683)
TOTAL EXPENSE	36,367,287	37,225,064	35,571,101	(4.4%)	(1,653,963)
AUTHORIZED POSITION CAP					
		Adopted	Proposed	Change	
		FY 2023-2024	FY 2024-2025		
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

5 Cent Local Option Gas Tax
Subfund - 10404

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Local Option Fuel Tax	16,738,254	20,977,931	20,249,298	(3.5%)	(728,633)
Contribution From Local Units	0	10,488,966	10,124,649	(3.5%)	(364,317)
TOTAL REVENUE	16,738,254	31,466,897	30,373,947	(3.5%)	(1,092,950)
EXPENSE					
Capital Outlay	9,120,689	10,488,966	10,124,649	(3.5%)	(364,317)
Grants, Aids & Contributions	21,139,557	20,977,931	20,249,298	(3.5%)	(728,633)
TOTAL EXPENSE	30,260,246	31,466,897	30,373,947	(3.5%)	(1,092,950)
AUTHORIZED POSITION CAP					
		Adopted	Proposed	Change	
		FY 2023-2024	FY 2024-2025		
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

9 Cent Local Option Gas Tax
Subfund - 10405

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Local Option Fuel Tax	3,889,446	4,829,345	4,536,036	(6.1%)	(293,309)
Contribution From Local Units	0	2,414,673	2,268,018	(6.1%)	(146,655)
TOTAL REVENUE	3,889,446	7,244,018	6,804,054	(6.1%)	(439,964)
EXPENSE					
Capital Outlay	1,483,953	2,414,673	2,268,018	(6.1%)	(146,655)
Grants, Aids & Contributions	4,835,482	4,829,345	4,536,036	(6.1%)	(293,309)
TOTAL EXPENSE	6,319,435	7,244,018	6,804,054	(6.1%)	(439,964)
AUTHORIZED POSITION CAP					
		Adopted	Proposed	Change	
		FY 2023-2024	FY 2024-2025		
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

General Capital Projects
Subfund - 32102

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services	56,000	0	254,503		254,503
Transfers From Other Funds	0	630,000	0	(100.0%)	(630,000)
TOTAL REVENUE	56,000	630,000	254,503	(59.6%)	(375,497)
EXPENSE					
Capital Outlay	0	630,000	254,503	(59.6%)	(375,497)
TOTAL EXPENSE	0	630,000	254,503	(59.6%)	(375,497)

AUTHORIZED POSITION CAP		Adopted	Proposed	Change
		FY 2023-2024	FY 2024-2025	
Full Time Positions		0	0	0
Part Time Hours		0	0	0

Authorized Capital Projects
Subfund - 32111

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Debt Funding: Debt Management Fund	0	0	(154,869,342)		(154,869,342)
Transfers From Other Funds	0	0	154,869,342		154,869,342
TOTAL REVENUE	0	0	0		0
EXPENSE					
Capital Outlay	1,334	0	154,869,342		154,869,342
Capital Outlay - Debt Funded	0	0	(154,869,342)		(154,869,342)
TOTAL EXPENSE	1,334	0	0		0
AUTHORIZED POSITION CAP					
		Adopted	Proposed	Change	
		FY 2023-2024	FY 2024-2025		
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

Authorized Capital Projects - FY23 and Forward
Subfund - 32124

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Debt Funding: Debt Management Fund	7,036,000	331,846,264	(71,108,766)	(121.4%)	(402,955,030)
Transfers From Other Funds	240,000	23,742,428	291,587,384	1128.1%	267,844,956
TOTAL REVENUE	7,276,000	355,588,692	220,478,618	(38.0%)	(135,110,074)
EXPENSE					
Capital Outlay	66,801	7,308,464	291,587,384	3889.7%	284,278,920
Capital Outlay - Debt Funded	27,724,760	331,846,264	(71,108,766)	(121.4%)	(402,955,030)
Contingencies	0	16,433,964	0	(100.0%)	(16,433,964)
TOTAL EXPENSE	27,791,561	355,588,692	220,478,618	(38.0%)	(135,110,074)
AUTHORIZED POSITION CAP					
		Adopted	Proposed	Change	
		FY 2023-2024	FY 2024-2025		
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

CITY OF JACKSONVILLE
FY 2025 PROPOSED SOLID WASTE CAPITAL IMPROVEMENT PROGRAM
ALL FUNDING SOURCE

	FY 24-25
Debt Management Fund	\$46,250,000
Fuel and Bed Tax	\$0
Prior Year Revenue	\$0
Grant Funding	\$0
Pay-Go: Transfer From Other Funds	\$0
Pay-Go: Transfer Stormwater Operating	\$0
Pay-Go: Transfer From BJP	\$0
F.I.N.D Projects	\$0
	\$46,250,000

Dept	Project Name	FY 24-25	Debt Management Fund	Fuel and Bed Tax	Prior Year Revenue	Grant Funding	Pay-Go: Transfer From Other Funds	Pay-Go: Transfer Stormwater Operating	Pay-Go: Transfer From BJP	F.I.N.D Projects
SD	Environmental Compliance - County Wide	\$2,000,000	\$2,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SD	Hema Road Dump	\$3,750,000	\$3,750,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SD	Hollybrooke Park	\$13,500,000	\$13,500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SD	Leachate Evaporator - Landfill Gas Fueled Leachate	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SD	McCoy's Creek Waste Oil Petroleum Discharge	\$10,500,000	\$10,500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SD	Trail Ridge Landfill Const & Expansion - Trail Ridge	\$15,500,000	\$15,500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Solid Waste General Capital Projects
 Subfund -43105

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Debt Funding: Debt Management Fund	0	1,550,000	46,250,000	2883.9%	44,700,000
TOTAL REVENUE	0	1,550,000	46,250,000	2883.9%	44,700,000
EXPENSE					
Capital Outlay - Debt Funded	14,660,793	1,550,000	46,250,000	2883.9%	44,700,000
TOTAL EXPENSE	14,660,793	1,550,000	46,250,000	2883.9%	44,700,000

AUTHORIZED POSITION CAP		Adopted	Proposed	Change
		FY 2023-2024	FY 2024-2025	
	Full Time Positions	0	0	0
	Part Time Hours	0	0	0

CITY OF JACKSONVILLE
FY 2025 PROPOSED STORMWATER CAPITAL IMPROVEMENT PROGRAM
ALL FUNDING SOURCE

	FY 24-25
Debt Management Fund	\$0
Fuel and Bed Tax	\$0
Prior Year Revenue	\$0
Grant Funding	\$0
Pay-Go: Transfer From Other Funds	\$0
Pay-Go: Transfer Stormwater Operating	\$11,618,891
Pay-Go: Transfer From BJP	\$0
F.I.N.D Projects	\$0
	\$11,618,891

Dept	Project Name	FY 24-25	Debt Management Fund	Fuel and Bed Tax	Prior Year Revenue	Grant Funding	Pay-Go: Transfer From Other Funds	Pay-Go: Transfer Stormwater Operating	Pay-Go: Transfer From BJP	F.I.N.D Projects
PW	McCoy's Creek Greenway -Outfall Improvements w	\$5,416,203	\$0	\$0	\$0	\$0	\$0	\$5,416,203	\$0	\$0
SW	Arlington/Pottsburg (Beach & Southside) Pond	(\$5,666,068)	\$0	\$0	\$0	\$0	\$0	(\$5,666,068)	\$0	\$0
SW	Arlington/Pottsburg (Bowden & Belfort) Pond	(\$1,930,850)	\$0	\$0	\$0	\$0	\$0	(\$1,930,850)	\$0	\$0
SW	Armsdale Road Drainage Improvements	\$5,100,000	\$0	\$0	\$0	\$0	\$0	\$5,100,000	\$0	\$0
SW	Channel Lining Drainage Improvements	\$1,500,000	\$0	\$0	\$0	\$0	\$0	\$1,500,000	\$0	\$0
SW	Dalry Drive (DSR) - Capital Improvement	\$300,000	\$0	\$0	\$0	\$0	\$0	\$300,000	\$0	\$0
SW	Drainage System Rehabilitation - Drainage System	\$6,499,606	\$0	\$0	\$0	\$0	\$0	\$6,499,606	\$0	\$0
SW	Stormwater Project Development & Feasibility Stu	\$250,000	\$0	\$0	\$0	\$0	\$0	\$250,000	\$0	\$0
SW	Stormwater Pump Stations - Capital Maintenance	\$150,000	\$0	\$0	\$0	\$0	\$0	\$150,000	\$0	\$0

Stormwater Services - Capital Projects
 Subfund -44102

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Transfers From Other Funds	10,576,385	11,220,697	11,618,891	3.5%	398,194
TOTAL REVENUE	10,576,385	11,220,697	11,618,891	3.5%	398,194
EXPENSE					
Capital Outlay	9,855,005	11,220,697	11,618,891	3.5%	398,194
TOTAL EXPENSE	9,855,005	11,220,697	11,618,891	3.5%	398,194

AUTHORIZED POSITION CAP

	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

CITY OF JACKSONVILLE
FY 2025 PROPOSED CITY VENUES CAPITAL IMPROVEMENT PROGRAM
ALL FUNDING SOURCE

	FY 24-25
Debt Management Fund	\$175,118,345
Fuel and Bed Tax	\$0
Prior Year Revenue	\$0
Grant Funding	\$0
Pay-Go: Transfer From Other Funds	\$0
Pay-Go: Transfer Stormwater Operating	\$0
Pay-Go: Transfer From BJP	\$0
F.I.N.D Projects	\$0
	\$175,118,345

Dept	Project Name	FY 24-25	Debt Management Fund	Fuel and Bed Tax	Prior Year Revenue	Grant Funding	Pay-Go: Transfer From Other Funds	Pay-Go: Transfer Stormwater Operating	Pay-Go: Transfer From BJP	F.I.N.D Projects
PW	Municipal Stadium Renovations - 2024	\$150,000,000	\$150,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ASM	Aruba Wireless Replacement - VVMA	\$1,700,000	\$1,700,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ASM	Baseball Grounds - MLB Requirements	\$11,300,000	\$11,300,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ASM	Concourse Flooring Replacement - VVMA	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ASM	Ice Plant Replacement - VVMA	\$3,000,000	\$3,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ASM	Interior Finishes-Prime Osborn Conv Ctr	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ASM	Lighting Controller Install - VVMA	\$1,500,000	\$1,500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ASM	Restrooms Replacements - VVMA	\$3,000,000	\$3,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ASM	Ritz Theatre - Museum Remodel and Renovation	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ASM	Ritz Theatre Improvements - Building Systems - Rit	\$168,345	\$168,345	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ASM	Roof Restoration - VVMA	\$2,150,000	\$2,150,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ASM	Waterproofing - PAC	\$300,000	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0

City Venues Capital Project Fund
 Subfund -47125

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Debt Funding: Debt Management Fund	0	0	175,118,345		175,118,345
TOTAL REVENUE	0	0	175,118,345		175,118,345
EXPENSE					
Capital Outlay - Debt Funded	0	0	175,118,345		175,118,345
TOTAL EXPENSE	0	0	175,118,345		175,118,345
AUTHORIZED POSITION CAP					
		Adopted	Proposed	Change	
		FY 2023-2024	FY 2024-2025		
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

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Community Redevelopment Areas Tax Increment Districts

Downtown Northbank CRA Trust
Subfund - 10801

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Ad Valorem Taxes	8,848,869	14,095,607	13,977,578	(0.8%)	(118,029)
Miscellaneous Revenue	2,597,257	3,084,189	2,835,847	(8.1%)	(248,342)
Investment Pool / Interest Earnings	991,008	623,610	1,677,946	169.1%	1,054,336
TOTAL REVENUE	12,437,134	17,803,406	18,491,371	3.9%	687,965
EXPENSE					
Insurance Costs and Premiums - Allocations	188,356	329,456	323,309	(1.9%)	(6,147)
Professional and Contractual Services	394,134	250,000	250,000	0.0%	0
Other Operating Expenses	3,208,017	5,987,803	6,694,459	11.8%	706,656
Capital Outlay	34,911	7,750,000	8,275,000	6.8%	525,000
Payment to Fiscal Agents	60,000	500,000	0	(100.0%)	(500,000)
Debt Management Fund Repayments	1,985,629	1,985,712	1,985,676	0.0%	(36)
Grants, Aids & Contributions	0	75,000	0	(100.0%)	(75,000)
Supervision Allocation	946,027	922,935	960,427	4.1%	37,492
Transfers to Other Funds	2,500	2,500	2,500	0.0%	0
TOTAL EXPENSE	6,819,574	17,803,406	18,491,371	3.9%	687,965

AUTHORIZED POSITION CAP	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

**DOWNTOWN NORTHBANK CRA TRUST
SUBFUND 10801**

BACKGROUND

Chapter 163 of the Florida State Statutes requires 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 Downtown Northbank Tax Increment District receives tax monies from the City of Jacksonville. These revenues may be utilized only for projects and programs contained in the Downtown CRA - Northeast USD1 C and Northwest USD1 B Community Redevelopment Plan and within the tax increment district.

REVENUES	FY24 Approved	FY25 Proposed
Property Taxes - Northeast USD1-C	4,640,885	4,929,557
Property Taxes - Northwest USD1-B	9,454,722	9,048,021
Interest Income	623,610	1,175,423
Adams Street Garage	675,000	675,000
Churchwell Loft Lease	18,801	0
Courthouse Garage	100,000	200,000
Courthouse Garage Tenant Lease	83,901	99,640
Garage - Sports Complex	900,000	975,000
Northflorida Land Trust Lease (DIA Res.2017-05-01)	0	38,243
Johnson Commons	0	44,000
Debt Repayment (Lynch /11E) - Principal	800,000	457,019
Debt Repayment (Lynch /11E) - Interest	800,000	342,981
Debt Repayment (Carling Loan) - Principal	506,487	346,945
Debt Repayment (Carling Loan) - Interest	506,487	159,542
Total Revenues:	<u>19,109,893</u>	<u>18,491,371</u>

EXPENDITURES	FY24 Approved	FY25 Proposed
Administrative Expenditures		
Supervision Allocation	922,935	960,427
Annual Independent Audit	2,500	2,500
Total Administrative Expenditures:	<u>925,435</u>	<u>962,927</u>
Financial Obligations		
Recaptured Enhanced Value (REV) grants		
Fidelity National Information Services (2019-596)	773,261	1,200,000
Fincantieri (DIA Res.2022-04-10)	0	87,000
Hallmark / 220 Riverside (leg: 2012-270)	451,913	506,000
Lofts at Brooklyn (DIA resolution 2018-09-01)	90,114	73,212
Lofts at Jefferson Station (DIA resolution 2017-10-05)	73,623	69,056
Park View Plaza (Leg: 2015-037)	133,746	151,422
Pope & Land / Brooklyn (leg: 2012-703 amend: 2013-288)	474,929	480,000
Vista Brooklyn - 200 Riverside (Leg: 2017-101)	611,443	605,000

EXPENDITURES	FY24 Approved	FY25 Proposed
Financial Obligations		
MPS Downtown Garages		
Operating Lease - Leasehold Improvements	0	25,000
Reserve	25,000	0
Miscellaneous Insurance	329,456	323,309
Debt Service Principal - Debt Defeasance (2022-137-E)	1,500,000	1,500,000
Debt Service Interest - Debt Defeasance (2022-137-E)	485,712	485,676
Adams Street Garage	150,000	200,000
Courthouse Garage	370,000	400,000
Sports Complex Garage	250,000	250,000
Lynch Bldg Loan Repayment	800,000	800,000
Total Financial Obligations:	<u>6,519,197</u>	<u>7,155,675</u>
Future Years Debt Reduction		
Future Debt Reduction	0	150,000
Total Future Years Debt Reduction:	<u>0</u>	<u>150,000</u>
Plan Authorized Expenditures		
Capital Projects		
LaVilla Heritage Trail & Gateway Entrances	0	500,000
McCoys Creek Park CRA	250,000	0
Riverfront Plaza Restaurant	0	1,000,000
Riverwalk Enhancements and Signage	1,000,000	0
Shipyards West CRA Project	6,500,000	0
Two Way Conversion - Forsyth and Adams	0	6,500,000
Banner II Project	100,000	0
Downtown Development Loan	500,000	0
Neighborhood Streetscape Improvements	1,000,000	0
Professional Services	250,000	250,000
Small Scale Residential Incentive	75,000	0
Urban Art	0	250,000
Waterfront Enhancements	50,000	0
Wayfarer Signage	0	500,000
Unallocated Plan Authorized Expenditures	633,774	1,222,769
Total Plan Authorized Expenditures:	<u>10,358,774</u>	<u>10,222,769</u>
Total Expenditures:	<u>17,803,406</u>	<u>18,491,371</u>

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Downtown Southbank CRA Trust
Subfund - 10802

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Ad Valorem Taxes	6,852,732	7,266,048	7,140,385	(1.7%)	(125,663)
Investment Pool / Interest Earnings	560,401	366,990	613,409	67.1%	246,419
TOTAL REVENUE	7,413,133	7,633,038	7,753,794	1.6%	120,756
EXPENSE					
Professional and Contractual Services	31,672	200,000	278,984	39.5%	78,984
Other Operating Expenses	1,032,121	5,668,814	5,211,746	(8.1%)	(457,068)
Capital Outlay	0	1,050,000	1,500,000	42.9%	450,000
Debt Service	342,807	366,810	365,856	(0.3%)	(954)
Payment to Fiscal Agents	0	0	50,000		50,000
Grants, Aids & Contributions	0	25,000	0	(100.0%)	(25,000)
Supervision Allocation	335,593	319,914	344,708	7.8%	24,794
Transfers to Other Funds	2,500	2,500	2,500	0.0%	0
TOTAL EXPENSE	1,744,693	7,633,038	7,753,794	1.6%	120,756

AUTHORIZED POSITION CAP	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

**DOWNTOWN SOUTHBANK CRA TRUST
SUBFUND 10802**

BACKGROUND

Chapter 163 of the Florida State Statutes requires 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 Southside Tax Increment District receives tax monies from the City of Jacksonville. These revenues may be utilized only for projects and programs contained in the Downtown CRA – Southside USD1 A Community Redevelopment Plan and within the tax increment district

REVENUES	FY24 Approved	FY25 Proposed
Property Taxes	7,266,048	7,140,385
Interest Income	366,990	613,409
Fund Balance - All Years Subfund	0	0
Total Revenues:	<u>7,633,038</u>	<u>7,753,794</u>
EXPENDITURES	FY24 Approved	FY25 Proposed
Administrative Expenditures		
Supervision Allocation	319,914	344,708
Professional Services	0	278,984
Annual Independent Audit	2,500	2,500
Total Administrative Expenditures:	<u>322,414</u>	<u>626,192</u>
Financial Obligations		
Recaptured Enhanced Value (REV) grants		
Home Street Apartments (DIA Resolution 2017-08-03)	224,685	250,000
Southbank Apartment Ventures (leg: 2018-658)	303,990	360,000
Strand (leg: 2001-1329 amend: 2002-755 & 2006-1131)	563,437	625,000
The District / JEA Southside Gen Station Public Infrastr	4,000,000	3,500,000
Debt Service Interest - Strand Bonds 2014 Special Rev	138,810	125,856
Debt Service Principal - Strand Bonds 2014 Special R	228,000	240,000
Total Financial Obligations:	<u>5,458,922</u>	<u>5,100,856</u>
Future Years Debt Reduction		
Future Debt Reduction	0	40,000
Total Future Years Debt Reduction:	<u>0</u>	<u>40,000</u>
Plan Authorized Expenditures		
Capital Projects		
Flagler Avenue Shared Streets	300,000	0
Riverwalk Enhancements and Signage	750,000	0
St Johns River Park Restaurant	0	1,500,000
Banners and Arms	10,000	0
Commercial Revitalization Program	150,000	0
Downtown Development Loans	0	50,000
Professional Services	200,000	0
Urban Art	25,000	0
Waterfront Enhancements	25,000	0
Unallocated Plan Authorized Expenditures	391,702	436,746
Total Plan Authorized Expenditures:	<u>1,851,702</u>	<u>1,986,746</u>
Total Expenditures:	<u>7,633,038</u>	<u>7,753,794</u>

Jacksonville Beach Tax Increment
Subfund - 10803

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Ad Valorem Taxes	9,310,870	10,178,273	11,363,656	11.6%	1,185,383
TOTAL REVENUE	9,310,870	10,178,273	11,363,656	11.6%	1,185,383
EXPENSE					
Grants, Aids & Contributions	9,310,870	10,178,273	11,363,656	11.6%	1,185,383
TOTAL EXPENSE	9,310,870	10,178,273	11,363,656	11.6%	1,185,383
AUTHORIZED POSITION CAP		Adopted	Proposed	Change	
		FY 2023-2024	FY 2024-2025		
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

JACKSONVILLE BEACH TAX INCREMENT SUBFUND 10803

BACKGROUND

Chapter 163 of the Florida State Statutes requires 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

Ad Valorem 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 value 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.
 - \$7,280,472 Jacksonville Beach USD2 A
 - \$4,083,184 Jacksonville Beach USD2 B

King Soutel Crossing CRA Trust Fund
Subfund - 10805

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Ad Valorem Taxes	88,931	2,841,769	3,484,229	22.6%	642,460
Investment Pool / Interest Earnings	81,037	102,469	206,611	101.6%	104,142
TOTAL REVENUE	169,968	2,944,238	3,690,840	25.4%	746,602
EXPENSE					
Salaries	0	0	34,381		34,381
Pension Costs	0	0	4,126		4,126
Employer Provided Benefits	0	0	3,976		3,976
Internal Service Charges	7,518	10,900	10,900	0.0%	0
Insurance Costs and Premiums - Allocations	0	0	155		155
Professional and Contractual Services	0	1,000	1,000	0.0%	0
Other Operating Expenses	1,234	2,845,963	3,504,745	23.1%	658,782
Supervision Allocation	77,461	83,875	129,057	53.9%	45,182
Transfers to Other Funds	2,500	2,500	2,500	0.0%	0
TOTAL EXPENSE	88,713	2,944,238	3,690,840	25.4%	746,602

AUTHORIZED POSITION CAP		Adopted	Proposed	Change
		FY 2023-2024	FY 2024-2025	
Full Time Positions		0	0	0
Part Time Hours		0	0	0

**KING / SOUTEL CROSSING CRA TRUST
SUBFUND 10805**

BACKGROUND:

Chapter 163 of the Florida State Statutes requires 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 Soutel–Moncrief Tax Increment District receives tax dollars from the City of Jacksonville. These revenues may be utilized only for projects and programs contained in the Soutel / King Area Community Redevelopment Plan and within the tax increment district.

REVENUES	FY24 Approved	FY25 Proposed
Property Taxes	2,841,769	3,484,229
Interest Income	102,469	206,611
Total Revenues:	<u>2,944,238</u>	<u>3,690,840</u>

EXPENDITURES	FY24 Approved	FY25 Proposed
Administrative Expenditures		
Permanent Salaries	0	34,381
Medicare Tax	0	500
Disability Trust Fund - Employer	0	103
GEPP Defined Contribution - Employer	0	4,023
Group Life Insurance	0	122
Group Hospitalization Insurance	0	3,354
Other Professional Services	1,000	1,000
Travel Expense	1,000	3,688
Local Mileage	150	300
General Liability Insurance	0	155
Advertising and Promotion	1,000	1,000
ISA-OGC Legal	10,900	10,900
Office Supplies - Other	500	500
Dues and Subscriptions	175	175
Employee Training Expenses	1,600	988
Supervision Allocated	83,875	129,057
Annual Independent Audit	2,500	2,500
Total Administrative Expenditures:	<u>102,700</u>	<u>192,746</u>
Plan Authorized Expenditures		
Unallocated Plan Authorized Expenditures	<u>2,841,538</u>	<u>3,498,094</u>
Total Plan Authorized Expenditures:	<u>2,841,538</u>	<u>3,498,094</u>
Total Expenditures:	<u>2,944,238</u>	<u>3,690,840</u>

Arlington CRA Trust
Subfund - 10806

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Ad Valorem Taxes	2,336,244	2,751,244	2,755,982	0.2%	4,738
Investment Pool / Interest Earnings	178,617	150,647	244,505	62.3%	93,858
TOTAL REVENUE	2,514,861	2,901,891	3,000,487	3.4%	98,596
EXPENSE					
Salaries	81,922	81,161	135,669	67.2%	54,508
Pension Costs	0	0	4,126		4,126
Employer Provided Benefits	1,199	1,177	5,445	362.6%	4,268
Internal Service Charges	17,360	20,000	20,000	0.0%	0
Insurance Costs and Premiums - Allocations	387	377	610	61.8%	233
Professional and Contractual Services	0	1,000	1,000	0.0%	0
Other Operating Expenses	801,132	2,683,647	2,683,880	0.0%	233
Supervision Allocation	93,550	112,029	147,257	31.4%	35,228
Transfers to Other Funds	2,500	2,500	2,500	0.0%	0
TOTAL EXPENSE	998,050	2,901,891	3,000,487	3.4%	98,596

AUTHORIZED POSITION CAP	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	0	1	1
Part Time Hours	1,000	1,248	248

**ARLINGTON CRA TRUST
SUBFUND 10806**

BACKGROUND:

Chapter 163 of the Florida State Statutes requires 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 Renew Arlington Tax Increment District receives tax dollars from the City of Jacksonville. These revenues may be utilized only for projects and programs contained in the Arlington Area Community Redevelopment Plan and within the tax increment district.

REVENUES	FY24 Approved	FY25 Proposed
Property Taxes	2,751,244	2,755,982
Interest Income	150,647	244,505
Total Revenues:	<u>2,901,891</u>	<u>3,000,487</u>

EXPENDITURES	FY24 Approved	FY25 Proposed
Administrative Expenditures		
Permanent Salaries	0	34,381
Salaries Part Time	81,161	101,288
Medicare Tax	1,177	1,969
Disability Trust Fund - Employer	0	103
GEPP Defined Contribution - Employer	0	4,023
Group Life Insurance	0	122
Group Hospitalization Insurance	0	3,354
Other Professional Services	1,000	1,000
Travel Expense	1,000	3,688
Local Mileage	150	300
General Liability Insurance	377	610
Advertising and Promotion	1,000	1,000
ISA-OGC Legal	20,000	20,000
Office Supplies - Other	500	500
Dues and Subscriptions	175	175
Employee Training Expenses	1,600	988
Supervision Allocated	112,029	147,257
Annual Independent Audit	2,500	2,500
Total Administrative Expenditures:	<u>222,669</u>	<u>323,258</u>
Financial Obligations		
Infrastructure Development Grant		
College Park (CRA-2021-06)	400,000	400,000
Total Financial Obligations:	<u>400,000</u>	<u>400,000</u>
Plan Authorized Expenditures		
Unallocated Plan Authorized Expenditures	2,279,222	2,277,229
Total Plan Authorized Expenditures:	<u>2,279,222</u>	<u>2,277,229</u>
Total Expenditures:	<u>2,901,891</u>	<u>3,000,487</u>

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Other Subfunds

Emergency Reserve
Subfund - 00119

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Investment Pool / Interest Earnings	2,349,449	1,505,589	2,918,045	93.8%	1,412,456
Transfers From Other Funds	26,800,758	8,079,560	0	(100.0%)	(8,079,560)
Transfers from Fund Balance	0	93,878,347	125,865,139	34.1%	31,986,792
TOTAL REVENUE	29,150,207	103,463,496	128,783,184	24.5%	25,319,688
EXPENSE					
Cash Carryover	0	103,463,496	128,783,184	24.5%	25,319,688
TOTAL EXPENSE	0	103,463,496	128,783,184	24.5%	25,319,688

AUTHORIZED POSITION CAP	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

EMERGENCY RESERVE SUBFUND 00119

BACKGROUND

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.

Municode Section 106.107 - Ordinance 2023-870-E revised the code language:

"The goal for the City Emergency Reserve Fund is to equal approximately seven to ten percent of the total General Fund/General Services District budgeted expenditures. Annually, during the budget process, the Mayor, if the minimum goals are not met shall recommend added contributions to the Emergency Reserve."

REVENUE

Investment Pool / Interest Earnings

- This amount is made up of anticipated interest earnings for FY 25.

Transfers From Other Funds

- This category would contain any required additional contribution to the Emergency Reserve from the General Fund Operating fund (FD_00111) to bring the FY 25 estimated balance up to the minimum goal of 7%.

Transfers from Fund Balance

- This amount is the actual cash balance in the fund as of 6/03/24 and any unposted transfer from the General Fund Operating subfund.

EXPENDITURES

Cash Carryover

- This is the estimated FY 25 ending cash balance including any additional transfer from General Operating and anticipated interest income.

Jacksonville Upward Mobility Program
 Subfund - 10906

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Transfers From Other Funds	100,000	350,850	310,000	(11.6%)	(40,850)
TOTAL REVENUE	100,000	350,850	310,000	(11.6%)	(40,850)
EXPENSE					
Other Operating Expenses	0	0	310,000		310,000
Contingencies	0	350,850	0	(100.0%)	(350,850)
TOTAL EXPENSE	0	350,850	310,000	(11.6%)	(40,850)

AUTHORIZED POSITION CAP	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

JACKSONVILLE UPWARD MOBILITY PROGRAM SUBFUND 10906

BACKGROUND

Code Chapter 180 and 111.630

Ordinance 2022-886-E replaced code section 180 and 111.630 Duval County Job Opportunity Bank with the Jacksonville Upward Mobility Program. The new code requires that the value of 1% of the approved economic development agreement incentives, for areas outside the CRAs, be transferred to this fund.

Section 180.103

The purpose of the Jacksonville Upward Mobility Program is to train, educate and maintain a sustainable local workforce so that when businesses consider our city, there are residents who are ready, willing, and able to step into the employment positions made available by the economic development projects.

REVENUE

Transfers from Other Funds

- This amount represents the transfer from the General Fund Operating fund (SF 00111) based on the code required calculation.

EXPENDITURES

Other Operating Expenses

- This funding is to train, educate and maintain a sustainable local workforce.

Better Jacksonville Trust Fund BJP
Subfund - 11001

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Local Option Sales Tax	124,018,825	112,334,411	516,337,352	359.6%	404,002,941
Investment Pool / Interest Earnings	3,743,335	421,259	3,743,334	788.6%	3,322,075
TOTAL REVENUE	127,762,160	112,755,670	520,080,686	361.2%	407,325,016
EXPENSE					
Debt Service	86,458,055	112,755,670	73,131,384	(35.1%)	(39,624,286)
Transfers to Other Funds	0	0	446,949,302		446,949,302
TOTAL EXPENSE	86,458,055	112,755,670	520,080,686	361.2%	407,325,016

AUTHORIZED POSITION CAP	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

BETTER JACKSONVILLE TRUST FUND BJP SUBFUND 11001

BACKGROUND

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 fund and as such prior year budgetary adjustments are part of the new-year proposal.

REVENUE

Local Option Sales Tax

- This represents the portion of the available revenue from the Local Option Sales Tax necessary to balance the fund.

Investment Pool / Interest Earnings

- This amount is the FY 23 actual interest earnings within the fund.

EXPENDITURES

Debt Service

- This category includes the FY 25 required debt service payments offset by several all-years budget adjustments.

Transfers to Other Funds

- This category contains the FY 25 transfer of available cash to the Authorized Capital Project funds (FD 32124 and FD 32111) to fund projects within the FY 2024-2025 capital improvement plan.

Homelessness Initiatives Special Revenue Fund
 Subfund - 11103

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Transfers From Other Funds	0	0	11,240,000		11,240,000
TOTAL REVENUE	0	0	11,240,000		11,240,000
EXPENSE					
Contingencies	0	0	11,240,000		11,240,000
TOTAL EXPENSE	0	0	11,240,000		11,240,000

AUTHORIZED POSITION CAP

	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

HOMELESSNESS INITIATIVES SPECIAL REVENUE FUND SUBFUND 11103

BACKGROUND

Chapter 86 and Code Section 111.920

Ordinance 2024-111-E created Code Chapter 86 and Ordinance 2024-041-E amended Code Section 111.920. The new code requires that the value of 4% of the approved economic development agreement incentives, for areas outside the CRAs, be transferred to this subfund.

Section 86.102

Addressing the needs of Duval County's homeless and chronically unhoused populations is an issue of significant concern and importance to the City and the Jacksonville community. To ensure funds deposited in the Homelessness Initiatives Special Revenue Fund are utilized in a way that maximizes the impact of those dollars in combatting homelessness and supporting a variety of programs and initiatives to meet the needs of the homeless and chronic unhoused populations in Duval County, there is hereby established an advisory commission to be known as the Homelessness Initiatives Commission (hereinafter referred to as the "Commission").

REVENUE

Transfers from Other Funds

- This amount represents a transfer from the General Fund Operating fund (SF 00111) of \$1,240,000 based on the code required calculation and an additional \$10 million to comply with a new State law HB 1365.

EXPENDITURES

Contingencies

- The amount is being placed in a contingency for future appropriation.

Beach Erosion - Local
Subfund - 11404

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Transfers From Other Funds	2,730,000	250,000	500,000	100.0%	250,000
TOTAL REVENUE	2,730,000	250,000	500,000	100.0%	250,000
EXPENSE					
Other Operating Expenses	965,868	141,000	0	(100.0%)	(141,000)
Cash Carryover	0	109,000	500,000	358.7%	391,000
TOTAL EXPENSE	965,868	250,000	500,000	100.0%	250,000

AUTHORIZED POSITION CAP	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
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 53.6% and 46.4%, respectively. The State of Florida and City of Jacksonville share of the non-federal funding is approximately 70.5% and 29.5%, respectively.

REVENUE

Transfers From Other Funds

- This represents a transfer from the General Fund Operating fund (SF 00111) to build up the funding ahead of the anticipated drawdown.

EXPENDITURES

Cash Carryover

- The balance is being placed in a cash carryover for future appropriation.

General Trust & Agency - Carryforward Council-Appropriated
Subfund - 11526

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
State Shared Revenue	0	0	391,719		391,719
Miscellaneous Revenue	0	0	(225,253)		(225,253)
Transfers From Other Funds	499,000	422,000	0	(100.0%)	(422,000)
TOTAL REVENUE	499,000	422,000	166,466	(60.6%)	(255,534)
EXPENSE					
Grants, Aids & Contributions	0	422,000	(82,532)	(119.6%)	(504,532)
Contingencies	0	0	(142,721)		(142,721)
Transfers to Other Funds	0	0	391,719		391,719
TOTAL EXPENSE	0	422,000	166,466	(60.6%)	(255,534)
AUTHORIZED POSITION CAP					
		Adopted	Proposed	Change	
		FY 2023-2024	FY 2024-2025		
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 – Card Room 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.

Mission Springs Apartments

The city no longer receives payments in lieu of taxes for this entity. The FY 25 budget includes all-years clean-up entries.

REVENUE

State Shared Revenue

- Appropriate available card room tax revenue.

Miscellaneous Revenue

- Mission Springs Apartments All-years adjustment: Reverse FY 20 revenue and expense appropriations.

EXPENDITURES

Grants, Aids and Contributions

Contingencies

- Mission Springs Apartments All-years adjustment: Reverse FY 20 revenue and expense appropriations.

Transfers to Other Funds

- Transfer available card room tax revenue to the Authorized Capital Projects fund (FD 32124) to provide funding for the Art Museum Drive Bridge project.

Art In Public Places Trust Fund
Subfund - 11532

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Transfers From Other Funds	934,907	615,022	196,575	(68.0%)	(418,447)
TOTAL REVENUE	934,907	615,022	196,575	(68.0%)	(418,447)
EXPENSE					
Professional and Contractual Services	5,777	61,502	19,658	(68.0%)	(41,844)
Other Operating Expenses	5,202	61,502	19,657	(68.0%)	(41,845)
Capital Outlay	0	492,018	157,260	(68.0%)	(334,758)
TOTAL EXPENSE	10,979	615,022	196,575	(68.0%)	(418,447)

AUTHORIZED POSITION CAP	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

ART IN PUBLIC PLACES TRUST FUND SUBFUND 11532

BACKGROUND

Section 126.9 of the ordinance code establishes 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 (Capital Outlay)
- 10% for public art maintenance (Professional / Contractual Services)
- 10% for administration and community education (Other Operating Expenses)

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 Operating fund. 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.

REVENUE

Transfers from Other Funds

- This amount represents a transfer from the General Fund Operating fund (SF 00111) for the FY 25 applicable capital projects.

EXPENDITURES

Professional and Contractual Services

Other Operating Expenses

Capital Outlay

- These categories represent the percentage split of total funding provided to the fund as detailed above.

Debt Management Fund
Subfund - 57101

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Internal Service Revenue	65,068,063	85,473,074	100,819,493	18.0%	15,346,419
Debt Funding	0	352,622,487	7,241,936	(97.9%)	(345,380,551)
TOTAL REVENUE	65,068,063	438,095,561	108,061,429	(75.3%)	(330,034,132)
EXPENSE					
Debt Service	85,338,295	85,473,074	100,819,493	18.0%	15,346,419
Payment to Fiscal Agents	0	352,622,487	7,241,936	(97.9%)	(345,380,551)
TOTAL EXPENSE	85,338,295	438,095,561	108,061,429	(75.3%)	(330,034,132)
AUTHORIZED POSITION CAP					
		Adopted	Proposed	Change	
		FY 2023-2024	FY 2024-2025		
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

Internal Service Revenue

- This revenue item represents the repayment of debt from user departments into this fund.

Debt Funding

- This amount represents the FY 25 proposed new borrowing.

EXPENDITURES

Debt Service

- This amount represents the payment to various financial institutions and debt service funds for the cost of borrowed funds.

Payments to Fiscal Agents

- This amount is the FY 25 proposed new loan amounts to be authorized. The decrease is being driven by the de-appropriation of prior year debt authorization. Additional detail is provided in 2024-505 and 2024-504 B4 and B4b.

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Departments by Subfund

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Advisory Boards and Commissions

Advisory Boards And Commissions
 General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services	239,506	107,000	252,000	135.5%	145,000
Fines and Forfeits	0	1,000	2,000	100.0%	1,000
Miscellaneous Revenue	1,616	2,000	2,000	0.0%	0
TOTAL REVENUE	241,122	110,000	256,000	132.7%	146,000
EXPENSE					
Salaries	271,918	281,927	303,701	7.7%	21,774
Pension Costs	68,586	68,245	108,364	58.8%	40,119
Employer Provided Benefits	34,441	39,501	45,219	14.5%	5,718
Internal Service Charges	135,870	134,334	121,632	(9.5%)	(12,702)
Insurance Costs and Premiums - Allocations	1,354	1,924	1,599	(16.9%)	(325)
Other Operating Expenses	3,801	12,971	11,994	(7.5%)	(977)
Capital Outlay	0	2	2	0.0%	0
TOTAL EXPENSE	515,970	538,904	592,511	9.9%	53,607

AUTHORIZED POSITION CAP	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	5	5	0
Part Time Hours	1,248	1,248	0

EXPENDITURES BY DIVISION	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
Boards and Commissions	241,820	249,868	267,752	7.2%	17,884
Construction Trades Qualifying Board-Center	274,150	289,036	324,759	12.4%	35,723
DEPARTMENT TOTAL	515,970	538,904	592,511	9.9%	53,607

ADVISORY BOARDS AND COMMISSIONS GENERAL FUND OPERATING

BACKGROUND

Advisory Boards and Commissions include the Civil Service Board, Construction Trades Qualifying Board (CTQB) and the Mayor's Commission on the Status of Women. In 1Cloud, the Civil Service Board and Commission on the Status of Women are combined into the Boards and Commissions division.

SERVICE LEVELS / ENHANCEMENTS

Service levels for this department are unchanged for the fiscal year 2024-2025.

REVENUE

Charges for Services

- This revenue represents charges for contractor certification and renewal examination fees. The CTQB issued certifications were renewed in FY 23 and are renewed every two years resulting in an increase of \$145,000 in contractor certification and renewal fees for FY 25.

Fines and Forfeits

- This houses revenues from code violation fines.

Miscellaneous Revenue

- This houses revenues from miscellaneous sales and charges.

EXPENDITURES

Salaries

- There is currently no cost-of-living increase included in the FY 25 budget. At time of publication, the City's contracts with the various employee unions are currently in negotiations and have not been approved by the City Council. The net increase in this category is mainly due to staff changes during FY 24.

Pension Costs

- This category includes the FY 25 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is primarily driven by employees' benefits elections.

Internal Service Charges

- This category includes all the estimated internal service billing for the various service providers provided to this fund by the City's internal service providers. The net decrease in this category is driven by several factors, the largest of which includes reductions of \$14,719 in the building cost allocation of Yates, and \$3,581 in the cost of computer system maintenance and security. These were somewhat offset by the increase of \$6,590 in the Office of General Counsel legal services.

Insurance Costs and Premiums - Allocations

- This amount includes general liability insurance costs.

Other Operating Expenses

- This category is made of various small items, the largest of which include \$3,700 in court reporters' costs for the Civil Service Board, \$2,360 in miscellaneous services and charges, and \$2,280 in employee travel and training expenses.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged.

City Council

City Council
 General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services	57,350	45,000	50,000	11.1%	5,000
Miscellaneous Revenue	203,600	249,862	252,455	1.0%	2,593
Other Sources	266,222	0	0		0
TOTAL REVENUE	527,172	294,862	302,455	2.6%	7,593
EXPENSE					
Salaries	5,880,188	5,470,635	5,797,563	6.0%	326,928
Pension Costs	1,726,214	1,639,735	1,953,265	19.1%	313,530
Employer Provided Benefits	794,294	656,922	661,493	0.7%	4,571
Internal Service Charges	2,433,087	3,050,159	2,658,304	(12.8%)	(391,855)
Insurance Costs and Premiums - Allocations	29,638	36,012	33,942	(5.7%)	(2,070)
Professional and Contractual Services	275,485	445,704	407,248	(8.6%)	(38,456)
Other Operating Expenses	341,869	444,049	433,841	(2.3%)	(10,208)
Capital Outlay	451,616	2,504	4	(99.8%)	(2,500)
Contingencies	0	4,714,173	1,891,057	(59.9%)	(2,823,116)
TOTAL EXPENSE	11,932,391	16,459,893	13,836,717	(15.9%)	(2,623,176)

AUTHORIZED POSITION CAP	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	65	65	0
Part Time Hours	8,824	8,824	0

EXPENDITURES BY DIVISION	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
Council Auditor	2,724,710	3,118,097	3,392,520	8.8%	274,423
Council Members Direct	1,803,730	1,996,473	2,072,598	3.8%	76,125
Council Operations	6,875,344	10,703,668	7,718,462	(27.9%)	(2,985,206)
Value Adjustment Board	528,607	641,655	653,137	1.8%	11,482
DEPARTMENT TOTAL	11,932,391	16,459,893	13,836,717	(15.9%)	(2,623,176)

CITY COUNCIL GENERAL FUND OPERATING

BACKGROUND

This Department provides for the operation and salary expenditures for the City Council and its staff including the Office of the Council Auditor and the Value Adjustment Board (VAB).

SERVICE LEVELS / ENHANCEMENTS

Council Contingencies:

FY24 one-time enhanced funding of \$2.9 million provided in the Council President's Account has been removed.

Council Staff Services:

FY24 one-time enhanced funding of \$96,348 to replace the carpeting and flooring, \$40,320 to purchase new tablets, and \$2,500 to purchase office equipment have been removed.

REVENUE

Charges for Services

- This amount represents the anticipated Value Adjustment Board protest fee revenue.

Miscellaneous Revenue

- The bulk of this category is the reimbursement from the Duval County School Board for 2/5 of the cost of the VAB as directed by Florida Statute. The change in this area is therefore driven by the change in the budgeted cost of the VAB.

EXPENDITURES

Salaries

- There is currently no cost-of-living increase included in the FY 25 budget. At time of publication, the City's contracts with the various employee unions are currently in negotiations and have not been approved by the City Council. Any change in this category is due to the normal process of running the department. Costs related to the 19 positions detailed in the Authorized Cap section below are placed into contingency to be appropriated through a separate ordinance.

Pension Costs

- This category includes the FY 25 required contribution for the general employees defined benefit plan, the anticipated general employees defined contribution pension payments and the required FRS contributions. Costs related to the 19 positions detailed in the Authorized Cap section below are placed into contingency to be appropriated through a separate ordinance

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. Costs related to the 19 positions detailed in the Authorized Cap section below are placed into contingency to be appropriated through a separate ordinance

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this department by the City's internal service providers. The change in this category is mostly driven by the removal of \$234,912 in general council legal cost allocation, as well as a decrease of \$126,118 in building cost allocation for the St. James building.

Insurance Costs and Premiums - Allocations

- This category includes costs for general liability insurance.

Professional and Contractual Services

- The amount includes funding in VAB for special magistrates of \$315,704 and \$91,544 of funding in the Council Staff Services activity.

Other Operating Expenses

- This category is made up of various small items, the largest of which are hardware/software licenses and maintenance of \$138,800, miscellaneous services and charges of \$89,547, and travel / training of \$81,168. The net change in this category is mainly driven by a decrease of \$9,700 in miscellaneous services and charges.

Contingencies

- \$1.9 million of personnel costs related to the 19 positions detailed in the Authorized Cap section below are placed into contingency due to conflict of interest, the funding is to be appropriated through a separate ordinance.

AUTHORIZED POSITION CAP

The Council President position and 18 Council Member positions authorized through ordinance 2023-607-E in FY24 due to conflict of interest has been moved back into the budget for FY25; costs related to those 19 positions are placed into contingency to be appropriated through a separate ordinance. Part-time hours are unchanged from the prior year.

Tourist Development Council
Subfund - 10301

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Bed / Tourist Development Tax	10,663,231	10,940,075	10,534,102	(3.7%)	(405,973)
Investment Pool / Interest Earnings	160,212	148,458	253,167	70.5%	104,709
TOTAL REVENUE	10,823,443	11,088,533	10,787,269	(2.7%)	(301,264)
EXPENSE					
Salaries	157,589	165,171	176,912	7.1%	11,741
Pension Costs	18,596	19,820	21,229	7.1%	1,409
Employer Provided Benefits	25,669	27,129	27,060	(0.3%)	(69)
Internal Service Charges	40,922	51,327	49,282	(4.0%)	(2,045)
Insurance Costs and Premiums - Allocations	748	767	794	3.5%	27
Professional and Contractual Services	0	501	2	(99.6%)	(499)
Other Operating Expenses	8,809,716	10,121,966	9,797,013	(3.2%)	(324,953)
Indirect Cost	17,912	17,912	26,425	47.5%	8,513
Transfers to Other Funds	2,772,800	683,940	688,552	0.7%	4,612
TOTAL EXPENSE	11,843,952	11,088,533	10,787,269	(2.7%)	(301,264)

AUTHORIZED POSITION CAP	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	2	2	0
Part Time Hours	1,600	1,600	0

TOURIST DEVELOPMENT COUNCIL SUBFUND 10301

BACKGROUND

Chapter 70

The Duval County Tourist Development Council (TDC) is the governing body that oversees the collection and distribution of the local-option tourist development tax authorized to counties by Florida Statutes. Jacksonville currently levies a six percent tourist development tax on transient accommodations in the city. Two percent is placed in this fund to promote tourism.

SERVICE LEVELS / ENHANCEMENTS

Service levels for this subfund are unchanged for the fiscal year 2024-2025.

REVENUE

Bed / Tourist Development Tax

- This represents the anticipated two cent tax levy on lodging for FY 25.

Investment Pool / Interest Earnings

- This represents the anticipated interest earnings for FY 25.

EXPENDITURES

Salaries

- There is currently no cost-of-living increase included in the FY 25 budget. At time of publication, the City's contracts with the various employee unions are currently in negotiations and have not been approved by the City Council. Any change in this category is due to the normal process of running the department.

Pension Costs

- This category includes the FY 25 anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this department by the City's internal service providers.

Professional and Contractual Services

- Funding for professional services in FY24 has been removed.

Other Operating Expenses

- This category is made of various items, including trust fund authorized expenditures which makes up \$9,794,583 of the budget and majority of the net change for this category. Additional details for the uses of the trust fund authorized expenditures can be found in the budget ordinance 2024-504 schedule W.

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc.

Transfers to Other Funds

- This is a transfer, approved by the TDC, to the tourist development special revenue fund (SF 10304).

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged.

Tourist Development Special Revenue
Subfund - 10304

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Investment Pool / Interest Earnings	136,319	106,061	175,049	65.0%	68,988
Transfers From Other Funds	2,772,800	683,940	688,552	0.7%	4,612
TOTAL REVENUE	2,909,119	790,001	863,601	9.3%	73,600
EXPENSE					
Other Operating Expenses	227,430	290,001	613,600	111.6%	323,599
Contingencies	0	500,000	250,001	(50.0%)	(249,999)
TOTAL EXPENSE	227,430	790,001	863,601	9.3%	73,600

AUTHORIZED POSITION CAP	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

TOURIST DEVELOPMENT SPECIAL REVENUE SUBFUND 10304

BACKGROUND

The subfund was created pursuant to Section 666.108 of the Ordinance Code and the Tourist Development Plan. This fund contains the Development, Contingency, Equestrian Grant, and Convention Grants accounts of the Tourist Development 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), auditoriums (e.g., performing arts center), 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 Convention Grant account is to be used for convention grant awards and does not require further City Council approval.

SERVICE LEVELS / ENHANCEMENTS

Service levels for this subfund are unchanged for the fiscal year 2024-2025.

REVENUE

Investment Pool / Interest Earnings

- This represents the anticipated interest earnings for FY 25.

Transfers From Other Funds

- This represents the TDC approved transfer from the Tourist Development Council's annual operating fund (SF 10301).

EXPENDITURES

Other Operating Expenses

- This category represents various trust fund authorized expenditures including \$600,000 for convention grants and \$13,600 for industry development.

Contingencies

- The FY25 budget includes \$250,000 for the Section 666.108(d)(2) contingency.

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Downtown Investment Authority

Downtown Investment Authority
 General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Miscellaneous Revenue	11,475	9,500	8,500	(10.5%)	(1,000)
TOTAL REVENUE	11,475	9,500	8,500	(10.5%)	(1,000)
EXPENSE					
Salaries	913,266	1,106,955	1,171,189	5.8%	64,234
Pension Costs	130,172	167,013	182,479	9.3%	15,466
Employer Provided Benefits	84,834	112,313	112,689	0.3%	376
Internal Service Charges	523,462	530,227	592,886	11.8%	62,659
Insurance Costs and Premiums - Allocations	4,916	6,780	6,861	1.2%	81
Professional and Contractual Services	219,606	390,000	390,000	0.0%	0
Other Operating Expenses	185,381	199,915	198,915	(0.5%)	(1,000)
Capital Outlay	0	2	2	0.0%	0
Supervision Allocation	(1,407,104)	(1,366,886)	(1,427,834)	4.5%	(60,948)
TOTAL EXPENSE	654,533	1,146,319	1,227,187	7.1%	80,868

AUTHORIZED POSITION CAP	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	12	12	0
Part Time Hours	200	200	0

EXPENDITURES BY DIVISION	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
DIA Administration	654,533	1,146,319	1,227,187	7.1%	80,868
DEPARTMENT TOTAL	654,533	1,146,319	1,227,187	7.1%	80,868

DOWNTOWN INVESTMENT AUTHORITY GENERAL FUND OPERATING

BACKGROUND

The Downtown Investment Authority (DIA) was created by Ordinance 2012-364-E to revitalize Jacksonville's urban core by utilizing Community Redevelopment Area (CRA) resources to spur economic development. The agency has oversight of the Downtown Northbank CRA and the Southbank CRA as well as Public Parking. This portion of the department's budget only includes the General Fund Operating fund costs and activities.

SERVICE LEVELS / ENHANCEMENTS

Service levels for this department are unchanged for fiscal year 2024-2025.

REVENUE

Miscellaneous Revenue

- This amount includes revenue for Downtown Development Review Board application fees and miscellaneous sales and charges related to public record requests.

EXPENDITURES

Salaries

- There is currently no cost-of-living increase included in the FY 25 budget. At time of publication, the City's contracts with the various employee unions are currently in negotiations and have not been approved by the City Council. Any change in this category is due to the normal process of running the department.

Pension Costs

- This category includes the FY 25 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes the estimated internal service billings for the various services provided to this department by the City's internal service providers. The net increase is being driven by a \$44,179 increase in Office of General Counsel legal service costs.

Insurance Costs and Premiums - Allocations

- This amount represents the general liability and miscellaneous insurance cost.

Professional and Contractual Services

- This category represents funding for multiple expenditures including services to conduct research and special projects, provide various real estate services, and transcription.

Other Operating Expenses

- This category contains various small items, the largest of which is \$125,000 in event contribution for various events including the Downtown Concert Series and Sip N Stroll.

Supervision Allocation

- This amount represents the allocation of operating costs to the CRA funds (SF 10801 and SF 10802) and Public Parking (SF 41102).

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged.

Public Parking
Subfund - 41102

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Permits and Fees	51,411	107,752	107,150	(0.6%)	(602)
Charges for Services	3,469,570	3,520,299	4,121,049	17.1%	600,750
Fines and Forfeits	380,200	361,624	457,724	26.6%	96,100
Miscellaneous Revenue	143,988	75,700	81,483	7.6%	5,783
Investment Pool / Interest Earnings	39,243	31,109	62,071	99.5%	30,962
Transfers From Other Funds	400,000	438,540	0	(100.0%)	(438,540)
Transfers from Fund Balance	0	310,583	1,052,019	238.7%	741,436
TOTAL REVENUE	4,484,412	4,845,607	5,881,496	21.4%	1,035,889
EXPENSE					
Salaries	1,350,391	1,554,129	1,565,495	0.7%	11,366
Salary & Benefit Lapse	0	(34,199)	(45,989)	34.5%	(11,790)
Pension Costs	284,617	359,043	400,880	11.7%	41,837
Employer Provided Benefits	281,706	307,416	296,922	(3.4%)	(10,494)
Internal Service Charges	645,017	718,440	830,120	15.5%	111,680
Insurance Costs and Premiums - Allocations	211,924	460,321	504,114	9.5%	43,793
Professional and Contractual Services	183	25,003	15,002	(40.0%)	(10,001)
Other Operating Expenses	566,117	701,144	761,397	8.6%	60,253
Capital Outlay	3,760	324,262	190,003	(41.4%)	(134,259)
Supervision Allocation	125,484	124,037	122,699	(1.1%)	(1,338)
Indirect Cost	306,011	306,011	180,853	(40.9%)	(125,158)
Transfers to Other Funds	0	0	1,060,000		1,060,000
TOTAL EXPENSE	3,775,210	4,845,607	5,881,496	21.4%	1,035,889

AUTHORIZED POSITION CAP

	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	36	36	0
Part Time Hours	4,160	4,160	0

PUBLIC PARKING SUBFUND 41102

BACKGROUND

The Office of Public Parking is a part of the Downtown Investment Authority. The agency manages City owned parking lots, garages, and on-street parking and is responsible for enforcement of parking laws. Revenues are generated through daily, monthly, and special event parking fees, as well as other fines and charges.

SERVICE LEVELS / ENHANCEMENTS

Additional funding was provided for automated license plate readers for enhanced time zone enforcement and to upgrade parking access and revenue control systems.

REVENUE

Permits and Fees

- This category represents permits for scooters and on-street parking placards, as well as wrecker and towing firm fees for vehicles left unattended after 24 hours.

Charges for Services

- This category includes various parking fees collected by Public Parking. The largest revenue items include daily parking fees of \$1.9 million and monthly parking fees of \$1.6 million. The net increase is being driven by increases in both monthly and daily parking revenue of \$351,246 and \$154,309 respectively.

Fines and Forfeits

- This category contains net parking fines and vehicle immobilization fines, offset by P&F Pension Fund and Disabled Trust Fund contributions.

Miscellaneous Revenue

- This amount represents tenant revenue and miscellaneous sales and charges.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 25.

Transfers from Fund Balance

- Retained earnings are being appropriated to fund public parking capital projects.

EXPENDITURES

Salaries

- There is currently no cost-of-living increase included in the FY 25 budget. At time of publication, the City's contracts with the various employee unions are currently in negotiations and have not been approved by the City Council. Any change in this category is due to the normal process of running the department.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 25.

Pension Costs

- This category includes the FY 25 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes the estimated internal service billings for the various services provided to this department by the City's internal service providers. The change in this category is driven by increases of \$89,863 in citywide building / facility maintenance costs and the addition of \$12,168 in IT equipment replacement funding.

Insurance Costs and Premiums - Allocations

- This amount includes general liability and miscellaneous insurance costs.

Professional and Contractual Services

- This category includes funding for various contracted maintenance services for the Southbank lots in Downtown.

Other Operating Expenses

- This category contains various small and several large expenditures, the largest of which include \$252,712 in repairs and maintenance costs, \$249,046 in hardware/software maintenance and licenses costs, and \$124,827 in credit card fees. The net increase in this category is due to the addition of \$50,000 for automated license plate readers.

Capital Outlay

- Capital funding is being budgeted to upgrade parking access and revenue control systems.

Supervision Allocation

- This amount represents the administration cost of Downtown Investment Authority personnel that are allocated to this fund from the General Fund Operating fund (FD 00111).

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc.

Transfers to Other Funds

- This category includes a transfer of \$1,000,000 to the Authorized Capital Projects fund (FD 32124) to fund the Ed Ball parking garage maintenance project and a transfer of \$60,000 to the Parking Capital Improvement fund (FD 41108) to fund a design study for the Ed Ball and Duval Street garages.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged.

Parking Capital Improvement
Subfund - 41108

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Transfers From Other Funds	0	0	60,000		60,000
TOTAL REVENUE	0	0	60,000		60,000
EXPENSE					
Professional and Contractual Services	0	0	60,000		60,000
TOTAL EXPENSE	0	0	60,000		60,000
AUTHORIZED POSITION CAP					
		Adopted	Proposed	Change	
		FY 2023-2024	FY 2024-2025		
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

PARKING CAPITAL IMPROVEMENT SUBFUND 41108

BACKGROUND

This all-years fund houses funding for capital maintenance items at the City owned parking lots and garages.

REVENUE

Transfers from Other Funds

- The category includes a transfer of \$60,000 from the Public Parking fund (FD 41102) to fund a design study for the Ed Ball and Duval Street garages.

EXPENDITURES

Professional and Contractual Services

- This category includes funding for the Ed Ball and Duval Street garage design studies.

Employee Services

Employee Services
General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Miscellaneous Revenue	87	1,000	750	(25.0%)	(250)
TOTAL REVENUE	87	1,000	750	(25.0%)	(250)
EXPENSE					
Salaries	2,859,910	3,036,739	3,054,575	0.6%	17,836
Pension Costs	826,466	954,333	1,060,544	11.1%	106,211
Employer Provided Benefits	391,841	414,702	418,971	1.0%	4,269
Internal Service Charges	1,963,225	2,295,569	1,920,316	(16.3%)	(375,253)
Insurance Costs and Premiums	15,942	0	0		0
Insurance Costs and Premiums - Allocations	14,062	13,992	13,606	(2.8%)	(386)
Professional and Contractual Services	896,928	1,050,830	1,090,193	3.7%	39,363
Other Operating Expenses	606,615	790,445	789,250	(0.2%)	(1,195)
Capital Outlay	0	1	1	0.0%	0
Supervision Allocation	42,493	43,423	43,423	0.0%	0
TOTAL EXPENSE	7,617,482	8,600,034	8,390,879	(2.4%)	(209,155)

AUTHORIZED POSITION CAP	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	42	42	0
Part Time Hours	2,644	2,644	0

EXPENDITURES BY DIVISION	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
Benefits	15,942	0	4,232		4,232
Employee and Labor Relations Administration	1,319,538	1,378,000	1,406,132	2.0%	28,132
Employee Services Office of the Director	981,572	666,498	685,739	2.9%	19,241
Talent Management	5,300,430	6,555,536	6,294,776	(4.0%)	(260,760)
DEPARTMENT TOTAL	7,617,482	8,600,034	8,390,879	(2.4%)	(209,155)

EMPLOYEE SERVICES GENERAL FUND OPERATING

BACKGROUND

The General Fund portion of the Employee Services Department consists of Employee and Labor Relations, Office of the Director, and Talent Management. This department was established by Budget Ordinance 2012-732-E.

SERVICE LEVELS / ENHANCEMENTS

Service levels for this department are unchanged for fiscal year 2024-2025.

REVENUES

Miscellaneous Revenue

- This amount represents the expected revenue from sales of books, maps & regulations for FY 25.

EXPENDITURES

Salaries

- There is currently no cost-of-living increase included in the FY 25 budget. At time of publication, the City's contracts with the various employee unions are currently in negotiations and have not been approved by the City Council. Any change in this category is due to the normal process of running the department.

Pension Costs

- This category includes the FY 25 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The change in this category is primarily driven by a decrease of \$416,043 in OGC Legal costs, however this is somewhat offset by various smaller increases in other accounts within the category.

Insurance Costs and Premiums - Allocations

- This amount represents costs for general liability insurance.

Professional and Contractual Services

- This category houses funding for medical services consultant costs of \$944,193, as well as employment and education verification and background screening services of \$146,000. The change in this category is mostly due to an increase of \$77,000 in background screening services, although it is somewhat offset by a decrease of \$37,637 in medical services consultant costs.

Other Operating Expenses

- This category consists of various items, the largest of which include \$695,000 in Tuition Reimbursement, \$33,000 in Employee Training expenses, and \$18,000 in facility rental costs.

Supervision Allocation

- This amount represents a portion of administrative costs for one employee who performs work in this subfund and Group Health (SF 56201).

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged.

General Trust & Agency
Subfund - 11528

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Miscellaneous Revenue	200,000	200,000	200,000	0.0%	0
Transfers From Other Funds	306,614	600,000	200,000	(66.7%)	(400,000)
TOTAL REVENUE	506,614	800,000	400,000	(50.0%)	(400,000)
EXPENSE					
Professional and Contractual Services	607,528	800,000	400,000	(50.0%)	(400,000)
TOTAL EXPENSE	607,528	800,000	400,000	(50.0%)	(400,000)

AUTHORIZED POSITION CAP		Adopted	Proposed	Change
		FY 2023-2024	FY 2024-2025	
	Full Time Positions	0	0	0
	Part Time Hours	0	0	0

GENERAL TRUST & AGENCY SUBFUND 11528

BACKGROUND

Code Section: 111.471

Prior to the passage of 2016-008-E, a special revenue fund housed the funds for the City Wellness and Fitness Program per ordinance 2014-479. With the passage of 2016-008-E, a new fund was created and the funds from that special revenue fund were transferred in. The 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. During FY 22, passage of 2021-822-E added the Mental Health Offender Program (MHOP) to this fund. The purpose of this program is 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 / ENHANCEMENTS

FY24 one-time enhancement of \$400,000 for Mental Health Offender Program has been removed.

REVENUE

Miscellaneous Revenue

- This revenue represents private contributions from Florida Blue for the wellness and fitness program for FY 25.

Transfers from Other Funds

- This amount represents the transfer from the General Fund Operating fund (SF 00111) to provide funding for the Mental Health Offender Program (MHOP).

EXPENDITURES

Professional and Contractual Services

- \$200,000 is being appropriated to fund wellness and fitness program expenditures, and \$200,000 is being appropriated for expenditures associated with the Mental Health Offender Program (MHOP).

Group Health
Subfund - 56201

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services: Insurance Premiums	74,083,539	85,017,855	117,140,048	37.8%	32,122,193
Investment Pool / Interest Earnings	718,862	655,364	703,561	7.4%	48,197
Transfers from Fund Balance	0	6,883,614	0	(100.0%)	(6,883,614)
TOTAL REVENUE	74,802,401	92,556,833	117,843,609	27.3%	25,286,776
EXPENSE					
Salaries	688,737	711,537	712,671	0.2%	1,134
Salary & Benefit Lapse	0	(11,423)	(10,474)	(8.3%)	949
Pension Costs	170,653	222,280	265,704	19.5%	43,424
Employer Provided Benefits	108,780	110,262	114,379	3.7%	4,117
Internal Service Charges	168,966	154,310	152,032	(1.5%)	(2,278)
Insurance Costs and Premiums	80,015,055	90,552,195	115,713,333	27.8%	25,161,138
Insurance Costs and Premiums - Allocations	3,239	3,263	3,168	(2.9%)	(95)
Professional and Contractual Services	286,418	629,000	629,000	0.0%	0
Other Operating Expenses	6,996	24,303	23,722	(2.4%)	(581)
Capital Outlay	0	1	1	0.0%	0
Supervision Allocation	(42,493)	(43,423)	(43,423)	0.0%	0
Indirect Cost	204,528	204,528	283,496	38.6%	78,968
TOTAL EXPENSE	81,610,879	92,556,833	117,843,609	27.3%	25,286,776

AUTHORIZED POSITION CAP	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	9	9	0
Part Time Hours	3,440	3,440	0

GROUP HEALTH SUBFUND 56201

BACKGROUND

This Internal Service Fund provides for the costs of group hospitalization, life insurance and other types of employee insurance. The City of Jacksonville switched its health insurance to a self-insurance plan in 2015, pursuant to ordinance 2014-546. During FY 20, new health and dental insurance plans for public safety employees that are separate from the health and dental insurance plans for the rest of COJ employees were created pursuant to collective bargaining agreements with FOP and IAFF.

SERVICE LEVELS / ENHANCEMENTS

Service levels for this subfund are unchanged for fiscal year 2024-2025.

REVENUE

Charges for Services: Insurance Premiums

- The revenue in this category is from billings to agency customers for premiums paid from this fund. The change in this category is driven by several factors, the largest of which include increases of \$18.9 million in health insurance premiums for COJ non-public safety employees and \$5.5 million in health insurance premiums for COJ public safety employees.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 25.

Transfers from Fund Balance

- Fund balance appropriation has been eliminated for FY 25.

EXPENDITURES

Salaries

- There is currently no cost-of-living increase included in the FY 25 budget. At time of publication, the City's contracts with the various employee unions are currently in negotiations and have not been approved by the City Council. Any change in this category is due to the normal process of running the department.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 25.

Pension Costs

- This category includes the FY 25 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers.

Insurance Costs and Premiums

- This category includes an allocation from Risk Management for general liability and miscellaneous insurance costs. However, the bulk of the funding in this category is for the insurance premiums paid for health, dental, life and vision. The change in this category is primarily driven by increases of \$19.2 million in estimated costs for Group Health claims, and \$5.5 million in health trust costs for COJ public safety employees.

Insurance Costs and Premiums - Allocations

- This category includes costs for general liability insurance.

Professional and Contractual Services

- This category includes funding for consulting/actuary services for the City's self-insurance health plan, the employee assistance program, the flexible spending accounting administrator, and Cobra/affordable care act compliance.

Other Operating Expenses

- This category is made of various small items, the largest of which is miscellaneous non-departmental expenditures of \$18,000.

Supervision Allocation

- This amount represents the allocation of a portion of the costs for a position that was added to assist with benefit claims as well as the increased workload for the expanded defined contribution pension plan.

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged.

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Executive Office of the Mayor

Executive Office of the Mayor
 General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
EXPENSE					
Salaries	2,969,666	3,242,033	3,336,279	2.9%	94,246
Pension Costs	451,952	648,357	713,847	10.1%	65,490
Employer Provided Benefits	226,109	221,720	282,828	27.6%	61,108
Internal Service Charges	409,765	360,244	396,816	10.2%	36,572
Inter-Departmental Billing	409,793	463,937	360,146	(22.4%)	(103,791)
Insurance Costs and Premiums - Allocations	12,612	14,567	21,428	47.1%	6,861
Professional and Contractual Services	62,579	2	2	0.0%	0
Other Operating Expenses	55,255	101,349	106,262	4.8%	4,913
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENSE	4,597,731	5,052,210	5,217,609	3.3%	165,399

AUTHORIZED POSITION CAP	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	23	23	0
Part Time Hours	3,250	3,250	0

EXPENDITURES BY DIVISION	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
Mayor's Public Affairs	1,039,883	906,636	699,358	(22.9%)	(207,278)
Office of the Mayor	3,557,848	4,145,574	4,518,251	9.0%	372,677
DEPARTMENT TOTAL	4,597,731	5,052,210	5,217,609	3.3%	165,399

EXECUTIVE OFFICE OF THE MAYOR GENERAL FUND OPERATING

BACKGROUND

This fund provides for the operating and salary expenditures of the Mayor's Office and Public Affairs.

EXPENDITURES

Salaries

- There is currently no cost-of-living increase included in the FY 25 budget. At time of publication, the City's contracts with the various employee unions are currently in negotiations and have not been approved by the City Council. Any change in this category is due to the normal process of running the department.

Pension Costs

- This category includes the FY 25 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this department by the City's internal service providers. The net increase in this category is mainly due to a \$38,006 increase in IT computer system maintenance and security costs.

Inter-Departmental Billing

- Pursuant to city ordinance 2014-520-E, the costs for the Mayor's security that resides in the Office of the Sheriff's budget are billed to this activity. This expense has a revenue offset within JSO's budget.

Insurance Costs and Premiums - Allocations

- This category includes costs for general liability insurance.

Other Operating Expenses

- This category is made of various small items, the largest of which are travel / training of \$43,000 and dues and subscriptions of \$39,109.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged.

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Finance

Finance and Administration
General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services: Insurance Premiums	(183)	0	0		0
Miscellaneous Revenue	196,727	12,630	87,324	591.4%	74,694
Pension Fund Contributions	(494)	0	0		0
Contribution From Local Units	66,096	66,096	66,096	0.0%	0
TOTAL REVENUE	262,146	78,726	153,420	94.9%	74,694
EXPENSE					
Salaries	7,981,758	9,081,869	9,638,627	6.1%	556,758
Pension Costs	1,701,825	2,071,618	2,317,055	11.8%	245,437
Employer Provided Benefits	933,694	1,044,515	1,116,737	6.9%	72,222
Internal Service Charges	12,056,708	11,999,109	9,752,301	(18.7%)	(2,246,808)
Insurance Costs and Premiums - Allocations	41,849	49,610	51,686	4.2%	2,076
Professional and Contractual Services	725,197	1,270,322	1,010,573	(20.4%)	(259,749)
Other Operating Expenses	185,639	224,102	235,340	5.0%	11,238
Capital Outlay	3,811	2	2	0.0%	0
Debt Service	56	97,910	15,000	(84.7%)	(82,910)
Grants, Aids & Contributions	87,502	3	3	0.0%	0
TOTAL EXPENSE	23,718,039	25,839,060	24,137,324	(6.6%)	(1,701,736)

AUTHORIZED POSITION CAP	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	114	120	6
Part Time Hours	10,320	10,320	0

EXPENDITURES BY DIVISION	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
Accounting	15,369,542	15,744,632	13,624,511	(13.5%)	(2,120,121)
Budget Office	1,080,665	1,311,306	1,243,964	(5.1%)	(67,342)
Finance & Admin Office of the Director	1,218,976	2,096,738	2,345,941	11.9%	249,203
Grants and Contract Compliance	1,191,344	1,312,105	1,337,020	1.9%	24,915
Procurement and Supply	3,592,929	3,842,057	4,001,706	4.2%	159,649
Treasury	1,264,583	1,532,222	1,584,182	3.4%	51,960
DEPARTMENT TOTAL	23,718,039	25,839,060	24,137,324	(6.6%)	(1,701,736)

FINANCE AND ADMINISTRATION GENERAL FUND OPERATING

BACKGROUND

The Finance and Administration Department houses the Office of the Director, Accounting, the Budget Office, the Grants and Contract Compliance Division, Treasury, and Procurement (including the Equal Business Opportunity Office and the Ombudsman).

SERVICE LEVELS / ENHANCEMENTS

Three (3) positions and associated costs were added as part of the budget process as detailed in the Authorized Cap section.

REVENUE

Miscellaneous Revenue

- This category includes accounting service charges and payroll miscellaneous fees including child support deductions and union/police charity fees.

Contribution From Local Units

- This category houses revenue generated by the Equal Business Opportunity office for training provided to other independent authorities.

EXPENDITURES

Salaries

- There is currently no cost-of-living increase included in the FY 25 budget. At time of publication, the City's contracts with the various employee unions are currently in negotiations and have not been approved by the City Council. Any change in this category is due to the normal process of running the department, as well as costs related to the new positions detailed in the Authorized Cap section below.

Pension Costs

- This category includes the FY 25 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The net increase in this category is mainly due to changes in employees' benefits elections and the addition of three positions.

Internal Service Charges

- This category includes the estimated billings for various services provided to this department by the City's internal service providers. The net change in this category is mainly driven by a \$2.3 million decrease in computer system maintenance and security.

Insurance Costs and Premiums - Allocations

- This category includes an allocation for general liability and miscellaneous insurance.

Professional and Contractual Services

- This category includes funding for arbitrage liability assessments, legal and actuary services, financial advisory services, the indirect cost allocation study, and continuing education and mentoring programs for small and emerging businesses.

Other Operating Expenses

- This category includes various small items, the largest of which include \$84,298 in hardware software maintenance and licenses, \$55,210 in employee travel and training, and \$30,770 in office supplies. The net change in this category is mainly due to an increase of \$11,370 in hardware software maintenance and licenses.

Debt Service

- This category includes funding for banking service charges.

AUTHORIZED POSITION CAP

During FY 24, pursuant to Ordinance 2024-0175-E, an Office of Administrative Services Manager position was added to the department. In addition, one (1) Lean Initiatives Program Manager and one (1) Change Manager were added for business needs.

During the FY 25 budget process, three (3) positions were added: one (1) Manager of Procurement Services, one (1) Purchasing Analyst, and one (1) Mediation Consultant. Part-time hours remain unchanged.

Driver Education Safety Trust Fund
Subfund - 11507

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Fines and Forfeits	273,690	270,000	262,165	(2.9%)	(7,835)
Investment Pool / Interest Earnings	31,140	27,274	37,869	38.8%	10,595
TOTAL REVENUE	304,830	297,274	300,034	0.9%	2,760
EXPENSE					
Grants, Aids & Contributions	267,171	297,274	300,034	0.9%	2,760
TOTAL EXPENSE	267,171	297,274	300,034	0.9%	2,760

AUTHORIZED POSITION CAP	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

DRIVER EDUCATION SAFETY TRUST FUND SUBFUND 11507

BACKGROUND

Section 111.390: The Driver Education Safety all-years trust fund houses funding revenue generated by a \$3 levy on each civil traffic penalty. The funding is used for driver education safety programs in public and non-public schools. The expenditures budgeted are a pass-through to the Duval County School System which manage the program.

REVENUE

Fines and Forfeits

- This category reflects the anticipated traffic court criminal and civil service charge fines for FY 25.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 25.

EXPENDITURES

Grants, Aids, and Contributions

- This is a pass-through to the Duval County School System.

Court Costs \$65 Fee FS: 939 185
Subfund - 15213

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services	674,416	655,408	645,700	(1.5%)	(9,708)
Miscellaneous Revenue	32,962	24,000	33,000	37.5%	9,000
Investment Pool / Interest Earnings	7,208	4,052	18,845	365.1%	14,793
Transfers From Other Funds	726,343	1,629,546	483,701	(70.3%)	(1,145,845)
TOTAL REVENUE	1,440,929	2,313,006	1,181,246	(48.9%)	(1,131,760)
EXPENSE					
Salaries	344,653	373,644	445,461	19.2%	71,817
Salary & Benefit Lapse	0	0	(96,022)		(96,022)
Pension Costs	67,965	88,502	109,995	24.3%	21,493
Employer Provided Benefits	72,266	76,403	91,942	20.3%	15,539
Internal Service Charges	21,237	18,980	16,215	(14.6%)	(2,765)
Insurance Costs and Premiums - Allocations	1,826	1,723	1,988	15.4%	265
Professional and Contractual Services	184,082	280,635	250,000	(10.9%)	(30,635)
Other Operating Expenses	276,352	273,344	261,667	(4.3%)	(11,677)
Library Materials	79,880	119,155	100,000	(16.1%)	(19,155)
Grants, Aids & Contributions	51,147	1,080,620	0	(100.0%)	(1,080,620)
TOTAL EXPENSE	1,099,408	2,313,006	1,181,246	(48.9%)	(1,131,760)

AUTHORIZED POSITION CAP	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
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 and the 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.

SERVICE LEVELS / ENHANCEMENTS

Courts:

Additional funding of \$483,701 was provided from the General Fund (FD 00111) to the various Court areas including; Juvenile Drug Court, Duval County Law Library and Judicial Support to retain the FY 24 service levels.

REVENUE

Charges for Services

- This amount represents FY 25 estimated revenue to be received related to F.S 939.185. This revenue is split equally between the Duval County Law Library, Judicial Support, and Juvenile Drug Court activities.

Miscellaneous Revenue

- This amount represents additional revenue received by the Duval County Law Library.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 25.

Transfers from Other Funds

- A transfer from the General Fund Operating (FD_00111) is being provided to maintain enhanced service levels within the fund.

EXPENDITURES

Courts

Salaries

Salary & Benefit Lapse

Pension Costs

Employer Provided Benefits

- The increase in salaries, pension costs and employer provided benefits is due to the funding of two FY 24 unfunded positions within Judicial Support. A salary and benefit lapse was added to offset the increased budget cost of the positions and allow flexibility if revenues perform better than budget in FY 25.

Internal Service Charges

- This category includes the estimated internal service billings for the Computer System Maintenance and Security services provided to this department by the City's internal service provider.

Professional and Contractual Services

- Of the total in this category, \$200,000 is for contract attorneys.

Other Operating Expenses

- This category is made of various small items and several large expenditures including a \$161,425 pass-through contract with Legal Aid that is administered by the Office of Grant and Contract Compliance and \$79,250 for operating supplies.

Library Materials

- This category includes funding for the Duval County Law Library activity.

Finance

Grants, Aids & Contributions

- The additional FY 24 funding in this category has been removed.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged.

Self Insurance
Subfund - 56101

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services	0	1,010,000	970,000	(4.0%)	(40,000)
Charges for Services: Insurance Premiums	56,542,492	59,302,881	67,070,598	13.1%	7,767,717
Internal Service Revenue	52,914	35,696	35,365	(0.9%)	(331)
Miscellaneous Revenue	1,058	600	600	0.0%	0
Investment Pool / Interest Earnings	3,483,015	2,747,331	4,557,303	65.9%	1,809,972
Transfers from Fund Balance	0	114,304	64,635	(43.5%)	(49,669)
TOTAL REVENUE	60,079,479	63,210,812	72,698,501	15.0%	9,487,689
EXPENSE					
Salaries	1,429,102	1,529,964	1,507,529	(1.5%)	(22,435)
Salary & Benefit Lapse	0	(32,207)	(25,220)	(21.7%)	6,987
Pension Costs	327,586	361,528	339,296	(6.1%)	(22,232)
Employer Provided Benefits	224,003	234,694	235,878	0.5%	1,184
Internal Service Charges	1,335,785	2,192,472	2,207,380	0.7%	14,908
Insurance Costs and Premiums	27,629,695	52,860,642	62,785,793	18.8%	9,925,151
Insurance Costs and Premiums - Allocations	2,737,099	3,036,186	3,070,497	1.1%	34,311
Professional and Contractual Services	406,990	741,755	650,538	(12.3%)	(91,217)
Other Operating Expenses	391,999	617,669	522,669	(15.4%)	(95,000)
Capital Outlay	0	2	2	0.0%	0
Supervision Allocation	1,107,476	1,133,264	1,148,933	1.4%	15,669
Indirect Cost	534,843	534,843	255,206	(52.3%)	(279,637)
TOTAL EXPENSE	36,124,578	63,210,812	72,698,501	15.0%	9,487,689

AUTHORIZED POSITION CAP	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	25	25	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 and Jacksonville Housing 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 / ENHANCEMENTS

Service levels for this fund are unchanged for the fiscal year 2024-2025.

REVENUE

Charges for Services

- This category includes various workers compensation charges and reimbursements.

Charges for Services: Insurance Premiums

- This amount reflects the anticipated billings to using agencies for premiums paid from this fund.

Internal Service Revenue

- This category includes the FY 25 billings for ergonomic assessments and equipment.

Investment Pool / Interest Earnings

- This amount includes the FY 25 estimates for investment pool earnings.

Transfers from Fund Balance

- Fund balance is being appropriated for ergonomic assessment funding net of revenues.

EXPENDITURES

Salaries

- There is currently no cost-of-living increase included in the FY 25 budget. At time of publication, the City's contracts with the various employee unions are currently in negotiations and have not been approved by the City Council. Any change in this category is due to the normal process of running the department.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 25.

Pension Costs

- This category includes the FY 25 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers.

Insurance Costs and Premiums

- This category contains the costs and premiums for the City's general liability, auto liability and workers compensation programs.

Insurance Costs and Premiums - Allocations

- This amount includes general liability and miscellaneous insurance costs.

Professional and Contractual Services

- This category includes funding for the transmission of medical information to the State of Florida and environmental safety services and injury claim registry.

Other Operating Expenses

- This category contains various small items and several large items including \$300,000 to pay the state fee assessment and \$100,000 for ergonomic equipment citywide. The net decrease is due to anticipated decreased costs associated with the state fee assessment of \$45,000 and a \$50,000 reduction in the ergonomic equipment funding.

Supervision Allocation

- This amount represents the administrative cost of the Division which is allocated to this fund from the Insured Programs subfund (SF 56301).

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged.

Insured Programs
Subfund - 56301

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services	1,457,335	900,000	900,000	0.0%	0
Charges for Services: Insurance Premiums	13,944,390	18,842,537	18,752,166	(0.5%)	(90,371)
Investment Pool / Interest Earnings	135,896	78,377	182,810	133.2%	104,433
Transfers from Fund Balance	0	500,000	500,000	0.0%	0
TOTAL REVENUE	15,537,621	20,320,914	20,334,976	0.1%	14,062
EXPENSE					
Salaries	672,904	792,510	782,567	(1.3%)	(9,943)
Salary & Benefit Lapse	0	(9,457)	(10,951)	15.8%	(1,494)
Pension Costs	145,069	191,950	215,618	12.3%	23,668
Employer Provided Benefits	83,063	92,665	89,899	(3.0%)	(2,766)
Internal Service Charges	165,801	158,935	167,469	5.4%	8,534
Insurance Costs and Premiums	16,494,260	19,386,211	19,357,594	(0.1%)	(28,617)
Insurance Costs and Premiums - Allocations	1,167	1,510	1,416	(6.2%)	(94)
Professional and Contractual Services	431,069	538,435	538,435	0.0%	0
Other Operating Expenses	173,111	200,025	249,995	25.0%	49,970
Capital Outlay	0	3	3	0.0%	0
Supervision Allocation	(1,107,476)	(1,133,264)	(1,148,933)	1.4%	(15,669)
Indirect Cost	101,391	101,391	91,864	(9.4%)	(9,527)
TOTAL EXPENSE	17,160,359	20,320,914	20,334,976	0.1%	14,062

AUTHORIZED POSITION CAP	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	9	9	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 / ENHANCEMENTS

Additional funding was provided to add 22 additional vehicles to the City's drive cam program.

REVENUE

Charges for Services

- This category includes anticipated revenue for recoveries of damages and loss deductible customer billings.

Charges for Services: Insurance Premiums

- This amount reflects the anticipated billings to using agencies for premiums paid from this fund.

Investment Pool / Interest Earnings

- Is made up of anticipated interest earnings for FY 25.

Transfers from Fund Balance

- Fund balance is being appropriated to offset funding that is set aside for any potential FY 25 incidents that require the City to pay a deductible.

EXPENDITURES

Salaries

- There is currently no cost-of-living increase included in the FY 25 budget. At time of publication, the City's contracts with the various employee unions are currently in negotiations and have not been approved by the City Council. Any change in this category is due to the normal process of running the department.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 25.

Pension Costs

- This category includes the FY 25 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this department by the City's internal service providers.

Insurance Costs and Premiums

- This category houses all of the City's external insurance premiums. The largest of which are property (\$13.6 million), excess workers compensation (\$2.1 million) and excess general liability (\$900,000).

Professional and Contractual Services

- The amount includes funding for the various software and systems, actuaries and consulting services.

Other Operating Expenses

- This category is made of various small items, the largest of which is hardware / software licenses of \$198,720 for the drive cam software. The net increase is being driven by the addition of \$23,360 for equipment repairs and \$20,110 in additional licenses for the drive cam program.

Supervision Allocation

- This amount represents the administrative cost of the Division which are allocated to the Self Insurance subfund (SF 56101).

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged.

General Employees Pension Trust
Subfund - 65101

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Pension Fund Contributions	37,350,822	17,732,619	21,050,717	18.7%	3,318,098
TOTAL REVENUE	37,350,822	17,732,619	21,050,717	18.7%	3,318,098
EXPENSE					
Salaries	389,565	436,350	446,992	2.4%	10,642
Pension Costs	69,595	87,890	65,322	(25.7%)	(22,568)
Employer Provided Benefits	50,989	54,463	51,311	(5.8%)	(3,152)
Internal Service Charges	282,501	543,123	321,045	(40.9%)	(222,078)
Insurance Costs and Premiums - Allocations	2,079	2,017	1,993	(1.2%)	(24)
Professional and Contractual Services	15,140,924	16,079,178	19,807,211	23.2%	3,728,033
Other Operating Expenses	1,944	5,992	5,992	0.0%	0
Capital Outlay	0	1	1	0.0%	0
Supervision Allocation	(88,532)	(129,120)	(147,786)	14.5%	(18,666)
Indirect Cost	652,725	652,725	498,636	(23.6%)	(154,089)
TOTAL EXPENSE	16,501,790	17,732,619	21,050,717	18.7%	3,318,098

AUTHORIZED POSITION CAP	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
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 Trust is the City's defined benefit pension fund for general employees. 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 agencies such as the Jacksonville Housing Authority and JEA. This plan also includes state-funded employees at the Clerk of the Court.

The annual budget reviews and authorizes the ongoing operating costs of the fund and does not include the revenue and expense contributions that will be made by the employer and employee.

SERVICE LEVELS / ENHANCEMENTS

Service levels for this subfund are unchanged for the fiscal year 2024-2025.

REVENUE

Pension Fund Contributions

- This amount represents the revenue needed to balance the fund.

EXPENDITURES

Salaries

- There is currently no cost-of-living increase included in the FY 25 budget. At time of publication, the City's contracts with the various employee unions are currently in negotiations and have not been approved by the City Council. Any change in this category is due to the normal process of running the department.

Pension Costs

- This category includes the FY 25 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes the estimated internal service billings for the various services provided to this department by the City's internal service providers. The net change in this category is mostly due to a \$211,558 decrease in ITD computer system maintenance and security costs.

Insurance Costs and Premiums - Allocations

- This amount represents the cost of general liability insurance.

Professional and Contractual Services

- This category includes the cost for the City's money manager fees, portfolio consultants, actuary fees, and pension counsel fees. The money manager fees are the largest component and are driven by the level of assets in the fund and the fee percentage charged.

Other Operating Expenses

- This category includes various small items including office supplies, miscellaneous charges, dues and subscriptions, and employee training and travel expenses.

Supervision Allocation

- This amount represents administrative costs that are being allocated to the Correctional Officers Pension fund (Subfund 65103).

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged.

Correctional Officers Pension Trust
Subfund - 65103

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Pension Fund Contributions	17,196,423	2,216,326	3,067,201	38.4%	850,875
TOTAL REVENUE	17,196,423	2,216,326	3,067,201	38.4%	850,875
EXPENSE					
Professional and Contractual Services	1,965,986	2,078,518	2,910,285	40.0%	831,767
Supervision Allocation	88,532	129,120	147,786	14.5%	18,666
Indirect Cost	8,688	8,688	9,130	5.1%	442
TOTAL EXPENSE	2,063,206	2,216,326	3,067,201	38.4%	850,875
AUTHORIZED POSITION CAP					
		Adopted	Proposed	Change	
		FY 2023-2024	FY 2024-2025		
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.

The annual budget reviews and authorizes the ongoing operating costs of the fund and does not include the revenue and expense contributions that will be made by the employer and employee.

SERVICE LEVELS / ENHANCEMENTS

Service levels for this subfund are unchanged for the fiscal year 2024-2025.

REVENUE

Pension Fund Contributions

- This amount represents the revenue needed to balance the fund.

EXPENDITURES

Professional and Contractual Services

- This category includes the cost for the City's money managers fees, portfolio consultants, actuary fees, and pension counsel fees. The money manager fees are the largest component and are driven by the level of assets in the fund and the fee percentage charged.

Supervision Allocation

- This amount represents the administrative costs of the Pension Administration activity that are allocated to this fund from the General Employees Pension Trust (SF 65101).

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc.

GEDC Survivor & Disability Plan
 Subfund - 65110

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Pension Fund Contributions	335,044	17,898	107,457	500.4%	89,559
TOTAL REVENUE	335,044	17,898	107,457	500.4%	89,559
EXPENSE					
Professional and Contractual Services	5,899	17,898	107,457	500.4%	89,559
TOTAL EXPENSE	5,899	17,898	107,457	500.4%	89,559
AUTHORIZED POSITION CAP					
		Adopted	Proposed	Change	
		FY 2023-2024	FY 2024-2025		
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

GEDC SURVIVOR AND DISABILITY PENSION SUBFUND 65110

BACKGROUND

As part of the fiscal year 2023-2024 budget process, various professional services contracts including portfolio, consultant and money manager fees, were moved from the General Employees Pension Fund (subfund 65101) into a separate fund specifically for the general employee defined contribution survivor and disability pension plan.

SERVICE LEVELS

Service levels for this subfund are unchanged for the fiscal year 2024-2025.

REVENUE

Pension Fund Contributions

This amount represents the revenue needed to balance the fund.

EXPENDITURES

Professional and Contractual Services

This category contains professional services for costs and fees paid to various money managers.

PSDC Survivor & Disability Plan
 Subfund - 65111

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Pension Fund Contributions	260,995	11,252	62,249	453.2%	50,997
TOTAL REVENUE	260,995	11,252	62,249	453.2%	50,997
EXPENSE					
Professional and Contractual Services	3,930	11,252	62,249	453.2%	50,997
TOTAL EXPENSE	3,930	11,252	62,249	453.2%	50,997
AUTHORIZED POSITION CAP					
		Adopted	Proposed	Change	
		FY 2023-2024	FY 2024-2025		
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

PSDS SURVIVOR AND DISABILITY PLAN SUBFUND 65111

BACKGROUND

As part of the fiscal year 2023-2024 budget process, various professional services contracts including portfolio, consultant and money manager fees, were moved from the General Employees Pension Fund (subfund 65101) into a separate fund specifically for the public safety defined contribution survivor and disability pension plan.

SERVICE LEVELS

Service levels for this subfund are unchanged for the fiscal year 2024-2025.

REVENUE

Pension Fund Contributions

This amount represents the revenue needed to balance the fund.

EXPENDITURES

Professional and Contractual Services

This category contains professional services for costs and fees paid to various money managers.

Fire and Rescue

Fire and Rescue-Center
General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services	2,601,195	2,542,600	2,396,744	(5.7%)	(145,856)
Revenue From City Agencies	1,376,872	1,763,528	1,974,444	12.0%	210,916
Net Transport Revenue	37,581,152	36,127,375	40,033,871	10.8%	3,906,496
Fines and Forfeits	26,495	25,000	30,000	20.0%	5,000
Miscellaneous Revenue	3,318,018	2,179,090	2,188,897	0.5%	9,807
Investment Pool / Interest Earnings	1,611	0	0		0
Contribution From Local Units	10,049,638	10,817,735	11,288,401	4.4%	470,666
TOTAL REVENUE	54,954,981	53,455,328	57,912,357	8.3%	4,457,029
EXPENSE					
Salaries	174,038,402	190,955,021	198,061,443	3.7%	7,106,422
Pension Costs	88,136,391	102,122,639	103,304,385	1.2%	1,181,746
Employer Provided Benefits	31,965,430	34,714,609	36,201,770	4.3%	1,487,161
Internal Service Charges	33,016,227	36,169,662	31,355,307	(13.3%)	(4,814,355)
Insurance Costs and Premiums	89,401	0	0		0
Insurance Costs and Premiums - Allocations	1,798,398	2,028,205	1,867,796	(7.9%)	(160,409)
Professional and Contractual Services	600,467	652,370	638,500	(2.1%)	(13,870)
Other Operating Expenses	9,673,370	9,215,735	8,348,556	(9.4%)	(867,179)
Capital Outlay	532,723	900,001	661,041	(26.6%)	(238,960)
Debt Management Fund Repayments	885,750	881,712	821,900	(6.8%)	(59,812)
Grants, Aids & Contributions	3,769,819	4,375,073	5,029,299	15.0%	654,226
Other Uses	683,351	0	0		0
TOTAL EXPENSE	345,189,729	382,015,027	386,289,997	1.1%	4,274,970
AUTHORIZED POSITION CAP					
		Adopted	Proposed	Change	
		FY 2023-2024	FY 2024-2025		
Full Time Positions		1,902	1,902	0	
Part Time Hours		54,114	54,114	0	
EXPENDITURES BY DIVISION					
	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
Emergency Preparedness	4,210,636	4,703,049	4,597,031	(2.3%)	(106,018)
Fire Operations	217,422,468	244,030,639	246,766,389	1.1%	2,735,750
Fire Prevention	5,697,658	6,201,204	6,260,651	1.0%	59,447
Fire Training	5,450,403	5,646,129	6,163,416	9.2%	517,287
FR Office of the Director	8,960,078	9,886,162	11,443,733	15.8%	1,557,571
Rescue and Communications	103,448,486	111,547,844	111,058,777	(0.4%)	(489,067)
DEPARTMENT TOTAL	345,189,729	382,015,027	386,289,997	1.1%	4,274,970

FIRE AND RESCUE - CENTER GENERAL FUND OPERATING

BACKGROUND

The Fire and Rescue Department (JFRD) is comprised of the Office of the Director and five other divisions. The other divisions are Emergency Preparedness, Fire Operations, Fire Prevention, Fire Training, and Rescue and Communications. The primary mission of JFRD is to preserve and protect the lives, property, and environment of our community. JFRD processes calls for emergency assistance quickly and effectively to reduce response times to citizens, administer a community-wide emergency management plan, perform fire and life safety building inspections, review new construction plans for fire code compliance, conduct public safety education programs, deliver the highest quality of pre-hospital care, promote state of the art training, education, and certification to all personnel necessary to ensure that JFRD remains competent and efficient in providing citizens and visitors of Duval County the absolute best delivery of emergency services. The Fire Plans Review activity is funded through the Building Inspections fund (Subfund 15104). The Opioid Settlement activity was added during FY 23 per 2022-084-E, and is contained in the Opioid Settlement Fund (Subfund 15111) per 2023-350-E.

SERVICE LEVELS / ENHANCEMENTS

Capital funding of \$476,000 has been included in the FY 25 budget to replace end-of-life equipment.

REVENUE

Charges for Services

- This category includes fire inspection fee revenue of \$1.76 million, State education reimbursements of \$702,480 and other smaller items. The change in this category is driven by several factors, including a reduction of \$105,291 in anticipated fire inspection fee revenue as well as the addition of a negative revenue budget for Bad Debt Allowance in the amount of -\$83,790. This is somewhat offset by an increase of \$39,240 in State education reimbursements.

Revenue from City Agencies

- This category includes a repayment of costs from the 9-1-1 emergency user fee fund (Subfund 10701) for call taker salaries of \$587,604 and overtime reimbursement from ASM (formerly SMG) of \$1.39 million. The change in this category is due to a \$210,916 increase in overtime reimbursement.

Net Transport Revenue

- This category houses the net transport revenue including all the various uncollectible / insurance write-offs. The change in this category is driven by several factors, the largest of which is an increase of \$2.29 million in indigent transport revenue for the PEMT/MCO Program. This was somewhat offset by a decrease of \$1.35 million in Ambulance service revenue. Other significant changes within this category include increases to various negative revenue budgets, including \$1.53 million in Medicare contractual adjustments, \$1.25 million in Medicaid contractual adjustments, and \$1.17 million in insurance contractual adjustments, although these were somewhat offset by a decrease of \$1.18 million in uncollectible ambulance rescue revenue.

Fines and Forfeits

- This category represents revenue from fire code violations found during inspections.

Miscellaneous Revenue

- This category includes revenue received for candidate physical abilities testing, overtime reimbursement for non-city events, and revenue received from private entities for ARFF service.

Contribution from Local Units

- This category includes the revenue received from Jacksonville Aviation Authority (JAA), Jacksonville Beach, Atlantic Beach and the Town of Baldwin for fire and rescue services. The change in this category is due to contractual increases.

EXPENDITURES

Salaries

- There is currently no cost-of-living increase included in the FY 25 budget. At time of publication, the City's contracts with the various employee unions are currently in negotiations and have not been approved by the City Council. Any change in this category is primarily due to the normal process of running the department. Additional contributing factors include increases of \$1.4 million in overtime and \$1.39 million in Special Pay.

Pension Costs

- This category includes the FY 25 required contribution for the general employees and police & fire pension defined benefit plans as well as anticipated general employees and public safety employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The change in this category is mostly driven by a net increase of \$1.16 million in combined workers' compensation insurance costs.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this department by the City's internal service providers. The change in this category is driven by several factors, the largest of which include a net decrease of \$5,135,812 in combined fleet costs, as well as a reduction of \$887,449 in radio cost allocation. This is somewhat offset by a number of smaller increases, including \$707,962 in computer system maintenance and security costs and \$450,487 in building maintenance allocation costs.

Insurance Costs and Premiums - Allocations

- This amount represents cost for general liability insurance, miscellaneous insurance, and aviation hull/chemical costs. The change in this category is mostly due to a \$152,868 reduction in general liability insurance costs.

Professional and Contractual Services

- This category represents funding for multiple expenditures including medical examinations, emergency preparedness support, a fire station construction consultant, and polygraph examinations.

Other Operating Expenses

- The category contains various items, the largest of which include: \$2.09 million in medical supplies; \$1.69 million in fire hose and bunker gear costs; \$1.50 million in combined travel and training costs; and \$1.06 million in other operating supplies. The change in this category is driven by several factors, the largest of which include decreases of \$520,930 in other operating supplies, \$258,653 in fire hose and bunker gear, and \$164,120 in clothing, uniforms and safety equipment costs. These are slightly offset by small increases in other accounts within this category.

Capital Outlay

- Capital funding of \$900,001 in specialized equipment funding that was provided in FY 24 has been removed. The following capital funding is being provided in FY 25: \$476,000 for the Fire and EMS equipment refresh; \$159,111 for equipment and supplies associated with Fire Station 66 apparatus; and \$25,930 in equipment for the candidate physical abilities testing activity.

Debt Management Fund Repayments

- This represents both the principal and interest costs related to projects and expenditures within the department. Detail by project can be found on the budget ordinance schedule B4.

Grants, Aids & Contributions

- This category includes funds for state reimbursement associated with the PEMT/MCO Program which partially offsets the associated Net Transport Revenue.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged.

Building Inspection
Subfund - 15104

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Permits and Fees	3,109,907	2,437,500	2,673,000	9.7%	235,500
Inspection Fees	16,727,953	15,761,000	15,951,000	1.2%	190,000
Charges for Services	2,197,378	2,096,443	2,107,250	0.5%	10,807
Fines and Forfeits	798,339	392,000	439,080	12.0%	47,080
Miscellaneous Revenue	70,680	50,500	62,000	22.8%	11,500
Investment Pool / Interest Earnings	516,630	445,088	676,699	52.0%	231,611
Transfers from Fund Balance	2,039,260	694,733	4,656,182	570.2%	3,961,449
TOTAL REVENUE	25,460,147	21,877,264	26,565,211	21.4%	4,687,947
EXPENSE					
Salaries	10,553,358	11,514,583	12,550,649	9.0%	1,036,066
Salary & Benefit Lapse	0	(131,417)	(132,735)	1.0%	(1,318)
Pension Costs	2,872,384	3,325,234	3,682,199	10.7%	356,965
Employer Provided Benefits	1,880,533	2,047,300	2,096,313	2.4%	49,013
Internal Service Charges	2,615,730	3,139,614	5,301,981	68.9%	2,162,367
Insurance Costs and Premiums	0	518	518	0.0%	0
Insurance Costs and Premiums - Allocations	73,457	111,821	125,694	12.4%	13,873
Professional and Contractual Services	36,288	213,001	1,110,001	421.1%	897,000
Other Operating Expenses	380,667	606,426	957,966	58.0%	351,540
Capital Outlay	0	2	2	0.0%	0
Supervision Allocation	4,783	20,451	(146,054)	(814.2%)	(166,505)
Indirect Cost	1,029,731	1,029,731	1,018,677	(1.1%)	(11,054)
TOTAL EXPENSE	19,446,931	21,877,264	26,565,211	21.4%	4,687,947

AUTHORIZED POSITION CAP	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	178	189	11
Part Time Hours	6,500	9,100	2,600

BUILDING INSPECTION SUBFUND 15104

BACKGROUND

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 are responsible for ensuring that existing and future developments and construction comply with the Florida Building Code and local ordinances. Their primary role is to ensure the safety of buildings and related landscapes by performing inspections and enforcing fire, building, electrical, plumbing, mechanical, and other related city codes, as well as performing reviews of various permit applications and examining plans.

SERVICE LEVEL / ENHANCEMENTS

Fire and Rescue - Center

One full-time position and \$116,510 in funding for associated personnel, fleet, and computer equipment costs were added during the FY 25 budget process to help address a backlog in plans review work.

Planning and Development

Ten positions were added during FY 24 via 2024-081-E. 2,600 part-time hours and \$273,865 in funding for associated personnel and computer equipment costs were provided during the FY 25 budget process to manage workloads. An additional \$1 million in professional service costs were included for outside plans review vendors in order to improve review times for customers. \$501,847 was provided for renovations and security improvements to their space in the Ed Ball building for increased customer service capacity and public safety.

REVENUE

Fire and Rescue - Center

Charges for Services

- This represents anticipated fire plans review and re-inspection fees.

Fines and Forfeits

- This represents various reinstatement fees.

Jax Citywide Activities

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 25.

Transfers from Fund Balance

- This amount represents the amount needed to balance the fund.

Planning and Development

Permits and Fees

- This category houses the various fees collected by this fund related to construction, including licensed contractor fees, site development review fees and site clearing permit fees. The change in this category is mainly driven by a \$200,000 increase in anticipated building permit review fees.

Inspection Fees

- This category houses the various inspection fees collected by this fund related to construction. The largest of which are \$9.4 million in building inspection fees, \$2.3 million in electrical inspection fees and \$2.1 million in plumbing inspection fees. The change in this category is primarily driven by respective increases of \$100,000 in anticipated budgeted electrical and mechanical inspection fees, although these are slightly offset by a \$15,000 decrease in anticipated budgeted construction inspection fees.

Charges for Services

- This category houses charges for subdivision regulation fees, re-inspection fees and certificates of use.

Fines and Forfeits

- This category includes \$336,000 of various reinstatement fees, as well as \$100,000 in code violation fines.

Miscellaneous Revenue

- This category includes various small revenues including revenues generated from printed materials.

EXPENDITURES

Fire and Rescue - Center

Salaries

- The net increase in this category is mainly due to costs associated with the position added to this area during the FY 25 budget process, as detailed in the Authorized Position Cap section below. There was also an additional \$16,679 in overtime salaries added due to increased workload.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 25.

Pension Costs

- This category includes the FY 25 required contribution for the general employees / police and fire pension defined benefit plan as well as anticipated general employees and public safety defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The change in this category is mostly driven by a \$11,798 increase in fleet vehicle replacement associated with the new position added during the FY 25 budget process.

Insurance Costs and Premiums - Allocations

- This category includes costs for general liability insurance.

Other Operating Expenses

- This category includes various small items, the largest of which include employee travel and training costs of \$6,685, and clothing, uniforms & safety equipment costs of \$3,500.

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc.

Planning and Development

Salaries

- The increase in this category is primarily attributable to costs associated with the addition of ten positions during FY 24 as detailed in the Authorized Position Cap section below. There was also an increase of \$346,402 in part-time salaries associated with the addition of 2,600 part-time hours, as well as an overall increased workload in the department.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 25.

Pension Costs

- This category includes the FY 25 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The change in this category is driven by numerous factors, the largest of which include increases of \$1.1 million in computer system maintenance and security costs, \$481,937 in allocated costs for the Ed Ball building, and \$379,494 in combined Fleet allocation costs.

Insurance Costs and Premiums

- This amount represents funding for non-payroll insurance and bonds.

Insurance Costs and Premiums - Allocations

- This category includes costs for general liability insurance and miscellaneous insurance.

Professional and Contractual Services

- This category houses funding for private sector plans examining/inspections and design consultations. The change in this category is primarily driven by the addition of \$1 million in professional services funding for outside plans review vendors. This is somewhat offset by the removal of one-time funding provided in FY 24.

Other Operating Expenses

- This category includes a variety of expenses, the largest of which include repairs to building and equipment costs of \$501,847, revenue collection fees paid to the Tax Collector of \$189,583, employee clean clothing allowance of \$43,960 and \$40,695 in travel and training costs. The change in this category is almost entirely driven by a one-time funding of \$351,847 in repairs to building and equipment for renovations and security improvements to the department's space in the Ed Ball building.

Supervision Allocation

- This amount represents the administrative costs that are being allocated to each division within Planning and Development and cross subfunds.

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc.

AUTHORIZED POSITION CAP

Fire and Rescue - Center

One (1) Fire Protection Inspector position was added as part of the budget process.

Planning and Development

Ten positions were added during FY 24 via 2024-081-E. Part-time hours were increased by 2,600 hours to manage workloads as part of the budget process.

Opioid Settlement Fund
Subfund - 15111

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Miscellaneous Revenue	10,317,063	345,645	5,581,474	1514.8%	5,235,829
TOTAL REVENUE	10,317,063	345,645	5,581,474	1514.8%	5,235,829
EXPENSE					
Salaries	4,102	258,196	722,436	179.8%	464,240
Pension Costs	492	22,712	22,712	0.0%	0
Employer Provided Benefits	64	17,696	23,647	33.6%	5,951
Internal Service Charges	0	5,340	5,340	0.0%	0
Insurance Costs and Premiums - Allocations	1	1,201	1,161	(3.3%)	(40)
Other Operating Expenses	0	40,500	35,700	(11.9%)	(4,800)
Capital Outlay	0	0	2,000		2,000
Contingencies	0	0	4,768,478		4,768,478
TOTAL EXPENSE	4,659	345,645	5,581,474	1514.8%	5,235,829
AUTHORIZED POSITION CAP					
		Adopted	Proposed	Change	
		FY 2023-2024	FY 2024-2025		
Full Time Positions		2	2	0	
Part Time Hours		1,320	1,420	100	

OPIOID SETTLEMENT FUND SUBFUND 15111

BACKGROUND

Section 111.265: Ordinances 2022-326-E, 2022-399-E and 2022-865-E approved various settlements related to the City's participation in opioid related litigation. Ordinance 2021-659-E established the framework of a unified plan for the use of the opioid settlement proceeds and authorized the creation of this fund to house the anticipated revenue. Ordinance 2022-840-E authorized positions and operating funding within Jacksonville Fire and Rescue general fund budget to be covered by this revenue source. During the budget process for FY 24, the previously authorized positions and operating funding were transferred from the general fund into this fund. In compliance with Chapter 84 of the Ordinance Code, funding is allocated in this fund to be awarded by the Opioid and Substance Use Disorder (OSUD) Grants Committee.

SERVICE LEVEL / ENHANCEMENTS

A total of \$464,240 in costs for the CORE grant were added to this fund as part of the FY 25 budget process. A calculated allocation of \$4,768,478 was added in Contingencies to be awarded by the Opioid and Substance Use Disorder (OSUD) Grants Committee, pursuant to ordinance 2023-350-E and 2023-836-E and in compliance with Chapter 84 of the Ordinance Code.

REVENUE

Miscellaneous Revenue

- This represents the settlement revenue necessary to cover the JFRD opioid activity costs for FY 25.

EXPENDITURES

Salaries

- The net increase in this category is mainly due to the addition of \$464,240 in overtime salary costs associated with CORE grant costs that were added to this fund as part of the FY 25 budget process.

Pension Costs

- This category includes the FY 25 required contribution for the general employees / police and fire pension defined benefit plan as well as anticipated general employees and public safety defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes the estimated internal service billings for the various services provided to this fund by the City's internal service providers.

Insurance Costs and Premiums - Allocations

- This category includes costs for general liability insurance.

Other Operating Expenses

- This category includes various small items, the largest of which is hardware –software maintenance and licenses in the amount of \$28,000. The change in this category is primarily driven by a decrease of \$12,000 in hardware –software maintenance and licenses, which is mostly offset by increases in other accounts within this category.

Capital Outlay

- Capital funding is being provided in FY 25 for specialized equipment.

Contingencies

- This amount represents a calculated allocation of \$4,768,478 to be awarded by the Opioid and Substance Use Disorder (OSUD) Grants Committee. Due to a Council conflict, this funding is placed in a contingency and will be appropriated as part of ordinance 2024-510.

AUTHORIZED POSITION CAP

The authorized cap is unchanged. Part-time hours were increased by 100 hours as part of the budget process.

Health Administrator

Health Administrator
 General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
EXPENSE					
Internal Service Charges	431,549	530,311	624,902	17.8%	94,591
Insurance Costs and Premiums - Allocations	91,269	72,226	70,878	(1.9%)	(1,348)
Other Operating Expenses	0	4,001	2,001	(50.0%)	(2,000)
Grants, Aids & Contributions	1,205,535	1,005,535	1,205,535	19.9%	200,000
TOTAL EXPENSE	1,728,353	1,612,073	1,903,316	18.1%	291,243

AUTHORIZED POSITION CAP	Adopted	Proposed	Change	
	FY 2023-2024	FY 2024-2025		
Full Time Positions	0	0		0
Part Time Hours	0	0		0

EXPENDITURES BY DIVISION	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
Public Health	1,728,353	1,612,073	1,903,316	18.1%	291,243
DEPARTMENT TOTAL	1,728,353	1,612,073	1,903,316	18.1%	291,243

HEALTH ADMINISTRATOR GENERAL FUND OPERATING

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 LEVEL / ENHANCEMENTS

Funding of \$200,000 was provided for Children Dental Services.

EXPENDITURES

Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this department by the City's internal service providers. The change in this category is primarily driven by the increase of \$86,668 in building maintenance allocation cost.

Insurance Costs and Premiums - Allocations

- This amount includes miscellaneous insurance costs.

Other Operating Expenses

- This category includes funding for sanitation / garbage disposal.

Grants, Aids and Contributions

- The city has provided \$1,205,535 of funding for the programs below. The \$200,000 increase is due to the additional funding for Children Dental Services. More detailed information can be found on 2024-504 Schedule B6:
 - STD \$147,000
 - Immunizations \$308,292
 - Primary Care Program \$550,000
 - HERAP \$200,243

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Jacksonville Human Rights Commission

Jacksonville Human Rights Commission
 General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals FY 2022-2023	Adopted FY 2023-2024	Proposed FY 2024-2025	Change From Prior Year	
				Percent	Dollar
REVENUE					
Intergovernmental Revenue	80,660	39,000	39,000	0.0%	0
Miscellaneous Revenue	0	200	0	(100.0%)	(200)
TOTAL REVENUE	80,660	39,200	39,000	(0.5%)	(200)
EXPENSE					
Salaries	489,062	594,515	624,075	5.0%	29,560
Pension Costs	76,064	96,711	105,470	9.1%	8,759
Employer Provided Benefits	60,143	76,358	82,382	7.9%	6,024
Internal Service Charges	198,704	390,847	186,731	(52.2%)	(204,116)
Insurance Costs and Premiums - Allocations	2,486	2,402	2,888	20.2%	486
Professional and Contractual Services	1,836	3,500	3,500	0.0%	0
Other Operating Expenses	36,441	16,626	16,126	(3.0%)	(500)
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENSE	864,736	1,180,960	1,021,173	(13.5%)	(159,787)

AUTHORIZED POSITION CAP	Adopted FY 2023-2024	Proposed FY 2024-2025	Change
Full Time Positions	9	9	0
Part Time Hours	0	0	0

EXPENDITURES BY DIVISION	Actuals FY 2022-2023	Adopted FY 2023-2024	Proposed FY 2024-2025	Change From Prior Year	
				Percent	Dollar
Human Rights Commission	864,736	1,180,960	1,021,173	(13.5%)	(159,787)
DEPARTMENT TOTAL	864,736	1,180,960	1,021,173	(13.5%)	(159,787)

JACKSONVILLE HUMAN RIGHTS COMMISSION GENERAL FUND OPERATING

BACKGROUND

The Jacksonville Human Rights Commission (JHRC) within the city 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 (EO/EA), the only division under the JHRC, resolves non-compliance with equal opportunity employment laws and investigates allegations made by job applicants and city employees.

SERVICE LEVELS / ENHANCEMENTS

Service levels for this Department are unchanged for the fiscal year 2024-2025.

REVENUES

Intergovernmental Revenue

- This amount represents anticipated revenues to be received from the Equal Employment Opportunity Commission (EEOC) in FY 25.

EXPENDITURES

Salaries

- There is currently no cost-of-living increase included in the FY 25 budget. At time of publication, the City's contracts with the various employee unions are currently in negotiations and have not been approved by the City Council. Any change in this category is due to the normal process of running the department.

Pension Costs

- This category includes the FY 25 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The change in this category is driven by several factors, the largest of which is a decrease of \$223,800 in IT system development costs. This is somewhat offset by an increase of \$19,113 in OGC legal costs.

Insurance Costs and Premiums - Allocations

- This category includes costs for general liability insurance.

Professional and Contractual Services

- This amount represents the cost for hosting speakers at various JHRC events.

Other Operating Expenses

- This category is made of various small items, the largest of which include \$4,750 in dues and subscription costs, \$3,875 in office supplies, and \$3,500 in miscellaneous services and charges. The change in this category is primarily driven by the decrease of \$400 in miscellaneous services and charges.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged.

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Kids Hope Alliance

Kids Hope Alliance Fund
Subfund - 10901

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Investment Pool / Interest Earnings	320,594	244,571	558,380	128.3%	313,809
Transfers From Other Funds	43,567,776	53,933,099	53,693,734	(0.4%)	(239,365)
TOTAL REVENUE	43,888,370	54,177,670	54,252,114	0.1%	74,444
EXPENSE					
Salaries	3,110,983	3,610,671	3,676,028	1.8%	65,357
Salary & Benefit Lapse	0	(69,326)	(75,927)	9.5%	(6,601)
Pension Costs	715,227	822,876	1,065,578	29.5%	242,702
Employer Provided Benefits	393,927	419,415	440,132	4.9%	20,717
Internal Service Charges	728,835	852,503	835,947	(1.9%)	(16,556)
Insurance Costs and Premiums - Allocations	43,994	50,633	49,731	(1.8%)	(902)
Professional and Contractual Services	345,242	375,331	375,332	0.0%	1
Other Operating Expenses	232,692	261,824	260,904	(0.4%)	(920)
Capital Outlay	2,039	2	2	0.0%	0
Debt Service	406,895	407,709	406,355	(0.3%)	(1,354)
Contingencies	0	46,968,032	46,968,032	0.0%	0
Transfers to Other Funds	478,000	478,000	250,000	(47.7%)	(228,000)
TOTAL EXPENSE	6,457,834	54,177,670	54,252,114	0.1%	74,444

AUTHORIZED POSITION CAP	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	42	42	0
Part Time Hours	107,100	107,100	0

KIDS HOPE ALLIANCE FUND SUBFUND 10901

BACKGROUND

The Kids Hope Alliance oversees programs that promote positive child and youth development.

SERVICE LEVELS / ENHANCEMENTS

Service levels for this subfund are unchanged for the fiscal year 2024-2025.

REVENUE

Investment Pool / Interest Earnings

- This amount represents the anticipated interest earnings for FY 25.

Transfers from Other Funds

- This amount represents the subsidy from the General Fund Operating fund (SF 00111) to balance the fund.

EXPENDITURES

Salaries

- There is currently no cost-of-living increase included in the FY 25 budget. At time of publication, the City's contracts with the various employee unions are currently in negotiations and have not been approved by the City Council. The change in this category is driven by personnel salary changes during FY 24.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 25.

Pension Costs

- This category includes the FY 25 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The net change in this category is driven by several factors, the largest of which include reductions of \$20,116 in the cost of computer system maintenance and security, \$15,644 in the utilities allocation costs, and \$10,077 in the copier consolidation cost. These were somewhat offset by an increase of \$28,974 in building maintenance costs.

Insurance Costs and Premiums - Allocations

- This amount includes general liability and miscellaneous insurance costs.

Professional and Contractual Services

- This category includes funding for community need assessments, program evaluations, data analysis, and various consultants.

Other Operating Expenses

- This category consists of various small items, the largest of which include hardware/software maintenance and licenses costs of \$89,404, dues and subscriptions costs of \$60,238, \$34,149 in travel and training costs, \$28,000 in other operating supplies, and \$26,714 in advertising and promotion costs.

Debt Service

- This amount represents the interest and principal repayments related to debt on the Don Brewer Center.

Contingencies

- This amount represents the FY 25 proposed program funding for the Essential Service Plan. Due to a Council conflict, this funding is placed in a contingency and will be appropriated as part of ordinance 2024-511.

○ Out of School Time	\$22,462,271
○ Juvenile Justice Prevention/Intervention	\$3,115,169
○ Early Learning	\$6,826,268
○ Special Needs	\$9,005,245
○ Grief Counseling / Burial Cost	\$47,527
○ Preteen and Teen Programming	\$4,211,552
○ Preteen and Teen Programs - Mayor's Youth at Work Partnership	\$1,300,000

Transfers to Other Funds

- This category includes a transfer of \$200,000 to the Child Services Trust (SF 10904) and \$50,000 to Youth Travel Trust – KHA (SF 10905).

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged.

Kids Hope Alliance Trust Fund
Subfund - 10904

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Transfers From Other Funds	428,000	428,000	200,000	(53.3%)	(228,000)
TOTAL REVENUE	428,000	428,000	200,000	(53.3%)	(228,000)
EXPENSE					
Other Operating Expenses	0	1	1	0.0%	0
Grants, Aids & Contributions	425,705	427,999	199,999	(53.3%)	(228,000)
TOTAL EXPENSE	425,705	428,000	200,000	(53.3%)	(228,000)

AUTHORIZED POSITION CAP		Adopted	Proposed	Change
		FY 2023-2024	FY 2024-2025	
	Full Time Positions	0	0	0
	Part Time Hours	0	0	0

KIDS HOPE ALLIANCE TRUST SUBFUND 10904

BACKGROUND

Municipal Code Section 111.850/Part A created a trust fund account to be known as the Kids Hope Alliance Trust Fund. This fund receives donations, contributions of money, including gifts and grants for use toward achieving the purposes, functions, and goals of the Essential Services Plan for Kids Program. 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 establishing, operating, maintaining, and improving the Essential Services Plan for Kids Program and to provide funding for the Kids Hope Alliance mini-grant program. This is an all-years fund.

SERVICE LEVELS / ENHANCEMENTS

The additional funding of \$228,000 which had been provided for this subfund in FY 24 has been removed.

REVENUE

Transfer From Other Funds

- This amount represents a contribution from Kids Hope Alliance (SF 10901) to fund efforts related to the Essential Services Plan for Kids Program.

EXPENDITURES

Grants, Aids & Contributions

- This funding is to support the Essential Services Plan for Kids Program.

Youth Travel Trust - KHA
Subfund - 10905

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Transfers From Other Funds	50,000	50,000	50,000	0.0%	0
TOTAL REVENUE	50,000	50,000	50,000	0.0%	0
EXPENSE					
Grants, Aids & Contributions	94,555	50,000	50,000	0.0%	0
TOTAL EXPENSE	94,555	50,000	50,000	0.0%	0

AUTHORIZED POSITION CAP

	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
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 created a trust fund account to be known as the Youth Travel Trust Fund. This fund receives donations, contributions of money, including gifts and grants for use toward achieving the purposes, functions, and goals of the Youth Travel Program. All such donations and contributions are housed within this fund. The annual appropriation to this fund may not exceed \$50,000.

SERVICE LEVELS / ENHANCEMENTS

Service levels for this subfund are unchanged for the fiscal year 2024-2025.

REVENUE

Transfer From Other Funds

- This amount represents a contribution from Kids Hope Alliance (SF 10901) to fund efforts related to the youth travel trust.

EXPENDITURES

Grants, Aids & Contributions

- This funding is for youth travel support.

Medical Examiner

Medical Examiner
 General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals FY 2022-2023	Adopted FY 2023-2024	Proposed FY 2024-2025	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	1,236,491	2,250,359	2,260,000	0.4%	9,641
TOTAL REVENUE	1,236,491	2,250,359	2,260,000	0.4%	9,641
EXPENSE					
Salaries	3,450,520	3,867,968	3,936,235	1.8%	68,267
Pension Costs	603,533	766,197	852,037	11.2%	85,840
Employer Provided Benefits	343,412	362,112	337,286	(6.9%)	(24,826)
Internal Service Charges	509,686	606,624	501,810	(17.3%)	(104,814)
Insurance Costs and Premiums - Allocations	153,042	108,355	99,341	(8.3%)	(9,014)
Professional and Contractual Services	955,775	1,093,529	1,117,837	2.2%	24,308
Other Operating Expenses	246,745	325,854	334,842	2.8%	8,988
Capital Outlay	18,001	1	1	0.0%	0
TOTAL EXPENSE	6,280,714	7,130,640	7,179,389	0.7%	48,749

AUTHORIZED POSITION CAP	Adopted FY 2023-2024	Proposed FY 2024-2025	Change
Full Time Positions	35	35	0
Part Time Hours	2,080	2,080	0

EXPENDITURES BY DIVISION	Actuals FY 2022-2023	Adopted FY 2023-2024	Proposed FY 2024-2025	Change From Prior Year	
				Percent	Dollar
Medical Examiners	6,280,714	7,130,640	7,179,389	0.7%	48,749
DEPARTMENT TOTAL	6,280,714	7,130,640	7,179,389	0.7%	48,749

MEDICAL EXAMINER GENERAL FUND OPERATING

BACKGROUND

The Medical Examiner's Office is mandated by Florida Statute to investigate and certify deaths as outlined in F.S. 406.11(1) (a), approve cremations as specified in F.S. 406.11(1) (c), and to provide highly professional forensic services including autopsies, toxicological examinations, histopathological preparations of tissues, autopsy reports, scene investigations, expert witness testimony, and storage of bodies until proper disposition is made 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 / ENHANCEMENTS

Service levels for this department are unchanged for the fiscal year 2024-2025.

REVENUE

Charges for Services

- This category includes revenues for services provided to Duval, Nassau, and Clay Counties, the Department of Corrections of Union County (District IV), parts of District III (which includes service to Columbia and Hamilton Counties), as well as for Cremation Approval services. The change in this category is driven by increases in revenue from ME Services, District III, and Cremation Approval, although these are somewhat offset by an anticipated decrease of \$25,080 in revenue from District IV in FY 25.

EXPENDITURES

Salaries

- There is currently no cost-of-living increase included in the FY 25 budget. At time of publication, the City's contracts with the various employee unions are currently in negotiations and have not been approved by the City Council. Any change in this category is due to the normal process of running the department.

Pension Costs

- This category includes the FY 25 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance, and workers compensation costs. The change in this category is primarily attributable to a decrease of \$25,907 in group hospitalization insurance costs due to personnel changes during FY 24.

Internal Service Charges

- This category includes the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The change in this category is driven by several factors, the largest of which include decreases of \$72,664 in city-wide building maintenance costs and \$26,477 in computer system maintenance and security costs. These were somewhat offset by smaller increases in other accounts within the category.

Insurance Costs and Premiums - Allocations

- This category includes general liability and miscellaneous insurance costs. The change in this category is mainly due to a \$13,461 decrease in general liability insurance associated with the resolution of an insurance claim during FY 24. This was partially offset by an increase of \$4,447 in miscellaneous insurance associated with changes in property insurance rates.

Professional and Contractual Services

- This category represents funding for multiple expenditures including body transport services, toxicology services, and anthropological and odontological consultation services to the Medical Examiner's Office. The change in this category is primarily driven by contractual increases in body transport services and toxicology services costs.

Other Operating Expenses

- This category contains various small and large expenditures, the largest of which is \$200,000 in other operating supplies funding used to purchase medical supplies.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged.

Military Affairs and Veterans

Military Affairs and Veterans
 General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
EXPENSE					
Salaries	913,953	997,480	958,614	(3.9%)	(38,866)
Pension Costs	179,072	218,092	325,379	49.2%	107,287
Employer Provided Benefits	88,318	100,128	101,764	1.6%	1,636
Internal Service Charges	154,802	140,513	167,300	19.1%	26,787
Insurance Costs and Premiums	0	1	1	0.0%	0
Insurance Costs and Premiums - Allocations	4,646	4,581	4,259	(7.0%)	(322)
Professional and Contractual Services	0	1	1	0.0%	0
Other Operating Expenses	33,364	50,010	100,671	101.3%	50,661
Capital Outlay	0	1	2	100.0%	1
Grants, Aids & Contributions	0	1,000	1,000	0.0%	0
TOTAL EXPENSE	1,374,155	1,511,807	1,658,991	9.7%	147,184

AUTHORIZED POSITION CAP		Adopted	Proposed	Change
		FY 2023-2024	FY 2024-2025	
	Full Time Positions	14	14	0
	Part Time Hours	2,080	2,080	0

EXPENDITURES BY DIVISION	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
Military and Veterans Affairs	1,374,155	1,511,807	1,658,991	9.7%	147,184
DEPARTMENT TOTAL	1,374,155	1,511,807	1,658,991	9.7%	147,184

MILITARY AFFAIRS AND VETERANS GENERAL FUND OPERATING

BACKGROUND

The Military Affairs and Veterans Department focuses its efforts to advocate for our local military personnel and veterans and works closely with military, business, community, and elected leaders at the local, state, and national levels to deliver a compelling message that Jacksonville is the most military-friendly city in the United States. Also, the department oversees and maintains the Jobs-For-Vets website, an initiative designed to connect job seeking Veterans to Veteran-Friendly employers in the Jacksonville region.

SERVICE LEVELS / ENHANCEMENTS

Service levels for this department/subfund are unchanged for the fiscal year 2024-2025.

EXPENDITURES

Salaries

- There is currently no cost-of-living increase included in the FY 25 budget. At time of publication, the City's contracts with the various employee unions are currently in negotiations and have not been approved by the City Council. Any change in this category is due to the normal process of running the department. The net decrease in this category is mainly due to a \$38,857 decrease in permanent and probationary salaries from turnovers.

Pension Costs

- This category includes the FY 25 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this department by the City's internal service providers. The change in this category is driven by several factors, the largest of which is an increase of \$27,884 in ITD replacement.

Insurance Costs and Premiums - Allocations

- This category includes an allocation for general liability insurance.

Other Operating Expenses

- This category consists of various small items, the largest of which include an increase of \$50,000 in advertising and promotion

Grants, Aids & Contributions

- This category includes funding for the active Military Combat Duty Grant Program, which provides assistance for the families and households of qualified military personnel that have served in combat duty.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged.

Jacksonville Veterans Memorial Trust
 Subfund - 11518

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Transfers From Other Funds	59,089	60,862	62,688	3.0%	1,826
TOTAL REVENUE	59,089	60,862	62,688	3.0%	1,826
EXPENSE					
Other Operating Expenses	37,998	32,000	52,687	64.6%	20,687
Contingencies	0	28,862	10,001	(65.3%)	(18,861)
TOTAL EXPENSE	37,998	60,862	62,688	3.0%	1,826

AUTHORIZED POSITION CAP	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

JACKSONVILLE VETERANS MEMORIAL TRUST SUBFUND 11518

BACKGROUND

Section 111.255

Ordinance 2019-095-E requires that the City annually deposit 10% of the City's annual license fee revenues received pursuant to the VyStar Arena Naming Rights Agreement into this fund. The purpose of the Trust Fund shall be to provide periodic funding to support veterans' programs and initiatives serving United States military veterans residing in Duval County. The Veterans Council of Duval County ("VCDC") shall evaluate eligible programs and initiatives and make recommendations for funding.

SERVICE LEVELS / ENHANCEMENTS

Service levels for this subfund are unchanged for the fiscal year 2024-2025.

REVENUE

Transfers From Other Funds

- This amount is a transfer from the City Venues – City (SF 47101) which represents 10% of the City's annual license / naming revenue for FY 24.

EXPENDITURES

Other Operating Expenses

- This category contains the funding requested by the Veterans Council of Duval County in their memo for grant awards dated April 08, 2024.

Contingencies

- This category contains the remaining balance to be appropriated pending future legislation.

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Neighborhoods

Neighborhoods
General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Impact Fees and Special Assessments	(197,174)	0	0		0
Charges for Services	2,017,213	1,680,215	1,826,816	8.7%	146,601
Fines and Forfeits	325,834	282,000	365,876	29.7%	83,876
Miscellaneous Revenue	75,288	73,500	76,849	4.6%	3,349
Pension Fund Contributions	0	0	0		0
TOTAL REVENUE	2,221,161	2,035,715	2,269,541	11.5%	233,826
EXPENSE					
Salaries	10,079,313	11,166,720	11,379,679	1.9%	212,959
Pension Costs	2,184,283	2,588,332	2,582,402	(0.2%)	(5,930)
Employer Provided Benefits	1,837,913	1,952,064	1,923,870	(1.4%)	(28,194)
Internal Service Charges	5,793,411	5,912,286	6,533,204	10.5%	620,918
Insurance Costs and Premiums	0	1	1	0.0%	0
Insurance Costs and Premiums - Allocations	186,670	341,374	318,219	(6.8%)	(23,155)
Professional and Contractual Services	449,017	857,574	501,474	(41.5%)	(356,100)
Other Operating Expenses	832,990	870,510	864,448	(0.7%)	(6,062)
Capital Outlay	1,495	1	1	0.0%	0
Grants, Aids & Contributions	384,000	400,000	400,000	0.0%	0
TOTAL EXPENSE	21,749,092	24,088,862	24,503,298	1.7%	414,436

AUTHORIZED POSITION CAP	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	209	209	0
Part Time Hours	30,975	30,975	0

EXPENDITURES BY DIVISION	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
Animal Care and Protective Services Division	4,874,778	5,426,557	5,550,554	2.3%	123,997
Environmental-Quality Division	3,320,820	3,845,162	4,020,269	4.6%	175,107
Housing and Community Development	113,924	108,654	113,674	4.6%	5,020
Mosquito Control	2,240,478	2,433,871	2,449,115	0.6%	15,244
Municipal Code and Compliance	6,605,047	7,491,001	7,277,603	(2.8%)	(213,398)
Neighborhoods Office of the Director	4,594,045	4,783,617	5,092,083	6.4%	308,466
DEPARTMENT TOTAL	21,749,092	24,088,862	24,503,298	1.7%	414,436

NEIGHBORHOODS GENERAL FUND OPERATING

BACKGROUND

The Neighborhoods Department includes the Animal Care & Protective Services, Municipal Code Compliance, Housing & Community Development, Environmental Quality, Mosquito Control and Office of the Director divisions. Within the Office of the Director, activities include 630-CITY (Call Center), Flight Blight Awareness Campaign, and the Office of Neighborhood Services.

SERVICE LEVELS / ENHANCEMENTS

FY24 one-time of \$350,000 for start-up support of the Jacksonville Community Land Trust has been removed.

REVENUE

Charges for Services

- This category includes various revenues including siltation inspection fees, well permit fees and animal licenses and permit revenue. The change in this category is primarily due to an increase of \$131,051 in the siltation inspection fee.

Fines and Forfeits

- This category includes various civil fines and penalty revenue. The increase in this category is reflective of activity experienced in FY 24.

Miscellaneous Revenue

- The category includes miscellaneous sales and charges revenue in the Municipal Code Compliance Division.

EXPENDITURES

Salaries

- There is currently no cost-of-living increase included in the FY 25 budget. At time of publication, the City's contracts with the various employee unions are currently in negotiations and have not been approved by the City Council. Any change in this category is due to the normal process of running the department.

Pension Costs

- This category includes the FY 25 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The change in this category is due to several factors, the largest of which includes increases of \$418,038 in computer systems maintenance and security, \$221,500 in Office of General Counsel legal services, \$198,299 in ITD replacements, and \$139,846 in building cost allocations. These were somewhat offset by a \$300,000 decrease in ITD system development.

Insurance Costs and Premiums - Allocations

- This amount includes general liability, aviation / hull / chemical, and miscellaneous insurance costs.

Professional and Contractual Services

- This category includes funding for the maintenance, demolition, and board ups of nuisance properties within the Municipal Code Compliance Division. The net change in this category is mainly driven by the removal of \$350,000 one-time funding for Jacksonville Community Land Trust

Other Operating Expenses

- This category is made of various small and large expenditures, the largest of which include \$199,972 in other operating supplies, \$96,400 in feed for animals, and \$92,841 in veterinary chemicals and drugs.

Grants, Aids and Contributions

- This represents FY 25 funding to Local Initiatives Support Corporations (LISC) for management and oversight of CDC Organization Development Grants.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged.

Mosquito Control State 1
Subfund - 00112

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Intergovernmental Revenue	78,579	78,579	78,579	0.0%	0
Investment Pool / Interest Earnings	2,650	2,328	2,745	17.9%	417
TOTAL REVENUE	81,229	80,907	81,324	0.5%	417
EXPENSE					
Professional and Contractual Services	0	1	1	0.0%	0
Other Operating Expenses	95,301	80,905	81,322	0.5%	417
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENSE	95,301	80,907	81,324	0.5%	417

AUTHORIZED POSITION CAP	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

MOSQUITO CONTROL STATE 1 SUBFUND 00112

BACKGROUND

Subfund 00112 is mandated by Florida Statute 388.261 to administer mosquito control activities within the county. The proposed budget for the Mosquito Control Division in FY 25 will continue to support efforts to control the population of mosquitoes and help reduce mosquito borne illnesses in Duval County.

SERVICE LEVELS / ENHANCEMENTS

Service levels for this subfund are unchanged for the fiscal year 2024-2025.

REVENUE

Intergovernmental Revenue

- This amount represents the FY 25 estimated revenue from the Florida Department of Agriculture and Consumer Services.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 25.

EXPENDITURES

Other Operating Expenses

- This category consists of various expenditures, the largest of which includes \$39,134 in other operating supplies, \$17,308 in repair and maintenance costs, and \$14,350 in employee travel and training.

Air Pollution Tag Fee
Subfund - 10201

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
State Shared Revenue	436,337	691,460	520,516	(24.7%)	(170,944)
Investment Pool / Interest Earnings	5,945	8,031	5,083	(36.7%)	(2,948)
Transfers from Fund Balance	87,575	0	58,982		58,982
TOTAL REVENUE	529,857	699,491	584,581	(16.4%)	(114,910)
EXPENSE					
Salaries	222,298	307,105	306,363	(0.2%)	(742)
Pension Costs	41,774	62,932	75,099	19.3%	12,167
Employer Provided Benefits	46,534	58,363	58,145	(0.4%)	(218)
Internal Service Charges	34,211	39,104	42,370	8.4%	3,266
Insurance Costs and Premiums - Allocations	2,902	2,370	2,614	10.3%	244
Professional and Contractual Services	0	2,517	2,517	0.0%	0
Other Operating Expenses	48,956	50,480	50,480	0.0%	0
Capital Outlay	105,242	111,679	1	(100.0%)	(111,678)
Indirect Cost	64,941	64,941	46,992	(27.6%)	(17,949)
TOTAL EXPENSE	566,858	699,491	584,581	(16.4%)	(114,910)

AUTHORIZED POSITION CAP

	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	6	6	0
Part Time Hours	0	0	0

AIR POLLUTION TAG FEE SUBFUND 10201

BACKGROUND

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 / ENHANCEMENTS

Service levels for this subfund are unchanged for the fiscal year 2024-2025.

REVENUE

State Shared Revenue

- This amount represents the FY 25 estimated revenue from auto license air pollution control fees.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 25.

Transfers From Fund Balance

- Fund balance is being used to balance the fund.

EXPENDITURES

Salaries

- There is currently no cost-of-living increase included in the FY 25 budget. At time of publication, the City's contracts with the various employee unions are currently in negotiations and have not been approved by the City Council. Any change in this category is due to the normal process of running the department.

Pension Costs

- This category includes the FY 25 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The net change in this category is mainly due to an increase of \$7,054 in IT replacement, although this was partially offset by a \$3,403 decrease in fleet vehicle replacement.

Insurance Costs and Premiums - Allocations

- This amount includes general liability and miscellaneous insurance costs.

Professional and Contractual Services

- This category includes professional services for tree removal.

Other Operating Expenses

- This category consists of various expenditures, the largest of which are \$21,220 in other operating supplies, \$16,000 in repairs and maintenance, and \$6,500 in employee travel and training expenses.

Capital Outlay

- Capital funding provided in FY24 to purchase air monitoring equipment has been removed.

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged.

Hazardous Waste Program - SQG
Subfund - 15302

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services	370,885	452,330	452,330	0.0%	0
Investment Pool / Interest Earnings	9,628	8,613	11,216	30.2%	2,603
Transfers from Fund Balance	0	37,654	0	(100.0%)	(37,654)
TOTAL REVENUE	380,513	498,597	463,546	(7.0%)	(35,051)
EXPENSE					
Salaries	222,697	233,116	240,726	3.3%	7,610
Pension Costs	26,094	27,299	28,108	3.0%	809
Employer Provided Benefits	49,019	49,095	47,999	(2.2%)	(1,096)
Internal Service Charges	50,449	29,647	30,970	4.5%	1,323
Insurance Costs and Premiums - Allocations	2,240	1,728	1,882	8.9%	154
Professional and Contractual Services	1,553	3,292	4,292	30.4%	1,000
Other Operating Expenses	16,727	26,420	24,234	(8.3%)	(2,186)
Supervision Allocation	46,791	42,818	0	(100.0%)	(42,818)
Indirect Cost	85,182	85,182	60,011	(29.5%)	(25,171)
Cash Carryover	0	0	25,324		25,324
TOTAL EXPENSE	500,752	498,597	463,546	(7.0%)	(35,051)

AUTHORIZED POSITION CAP	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	5	5	0
Part Time Hours	0	0	0

HAZARDOUS WASTE PROGRAM - SQG SUBFUND 15302

BACKGROUND

Duval County is mandated by Florida Statute 403.7225 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 by generators and companies.

SERVICE LEVELS / ENHANCEMENTS

Service levels for this subfund are unchanged for the fiscal year 2024-2025.

REVENUE

Charges for Services

- This category includes revenue from hazardous waste fees and miscellaneous charges.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 25.

Transfers from Fund Balance

- Fund balance appropriated to balance the fund in FY24 has been removed.

EXPENDITURES

Salaries

- There is currently no cost-of-living increase included in the FY 25 budget. At time of publication, the City's contracts with the various employee unions are currently in negotiations and have not been approved by the City Council. Any change in this category is due to the normal process of running the department.

Pension Costs

- This category includes anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers.

Insurance Costs and Premiums - Allocations

- This amount includes general liability and miscellaneous insurance costs.

Professional and Contractual Services

- This category includes professional services for mandated medical monitoring exams.

Other Operating Expenses

- This category consists of various small items, the largest of which is \$18,590 in employee travel and training expenses.

Supervision Allocation

- The FY 24 allocated administration costs between this subfund and Gas Storage Tank Inspection (SF 15303) has been removed.

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc.

Cash Carryover

- The FY 25 estimated revenue is being placed in a cash carryover, pending future council approved appropriations.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged.

Stormwater Service
Subfund - 44101

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Solid Waste / Stormwater User Fees	33,909,852	33,637,871	34,128,565	1.5%	490,694
Investment Pool / Interest Earnings	1,160,687	241,433	329,725	36.6%	88,292
TOTAL REVENUE	35,070,539	33,879,304	34,458,290	1.7%	578,986
EXPENSE					
Salaries	4,837,883	6,735,628	6,664,051	(1.1%)	(71,577)
Pension Costs	600,324	909,501	1,018,743	12.0%	109,242
Employer Provided Benefits	1,186,049	1,512,111	1,489,253	(1.5%)	(22,858)
Internal Service Charges	3,852,090	4,312,445	3,723,118	(13.7%)	(589,327)
Insurance Costs and Premiums - Allocations	67,348	56,782	112,796	98.6%	56,014
Professional and Contractual Services	7,258,048	7,422,341	8,064,597	8.7%	642,256
Other Operating Expenses	505,208	574,706	582,856	1.4%	8,150
Capital Outlay	0	2	2	0.0%	0
Debt Management Fund Repayments	831,796	477,086	459,955	(3.6%)	(17,131)
Indirect Cost	658,005	658,005	724,028	10.0%	66,023
Transfers to Other Funds	11,986,384	11,220,697	11,618,891	3.5%	398,194
TOTAL EXPENSE	31,783,135	33,879,304	34,458,290	1.7%	578,986

AUTHORIZED POSITION CAP

	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	53	53	0
Part Time Hours	0	0	0

STORMWATER SERVICE SUBFUND 44101

BACKGROUND

Municipal Code Chapter 754.107(a)

The Stormwater Services fund provides a dedicated funding source (through the Stormwater fee) and operating budget for various Departments including Neighborhood and Public Works. 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, as well as stormwater treatment facilities (ponds).

SERVICE LEVELS / ENHANCEMENTS

Public Works:

One-time funding of \$590,000 provided in FY 24 to purchase two street sweeper vehicles has been removed. One-time funding of \$588,000 is provided in FY25 to purchase a sewer vacuum truck.

REVENUE

Public Works

Solid Waste / Stormwater User Fees

- The revenue in this category is from anticipated Stormwater user fees, discounts, uncollectible and late fees.

Jax Citywide Activities

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for SF44101 and SF44102, as interest earnings for stormwater capital projects are posted to the operating fund.

EXPENDITURES

Jax Citywide Activities

Debt Management Fund Repayments

- This represents debt payments for previously funded Stormwater capital projects.

Transfers to Other Funds

- This represents the code required transfer to the Stormwater Services - Capital Project fund (SF 44102) to be used as pay-go for Stormwater capital projects.

Neighborhoods

Salaries

- There is currently no cost-of-living increase included in the FY 25 budget. At time of publication, the City's contracts with the various employee unions are currently in negotiations and have not been approved by the City Council. Any change in this category is due to the normal process of running the department.

Pension Costs

- This category includes the FY 25 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes the estimated internal service billings for computer systems maintenance and security.

Insurance Costs and Premiums - Allocations

- This amount represents the cost of general liability insurance.

Professional and Contractual Services

- This category includes laboratory costs for stormwater sample analyses.

Other Operating Expenses

- This category consists of various expenditures, the largest being \$4,954 for other operating supplies.

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc.

Public Works

Salaries

- The net decrease in this category is mainly due to a lower allocation of position costs between the subfund and General Fund (SF 00111).

Pension Costs

- This category includes the FY 25 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The change in this category is due to several factors, the largest of which includes a decrease of \$621,816 in fleet vehicle replacement. However, this is somewhat offset by increases in other expenditures in this category.

Insurance Costs and Premiums - Allocations

- This amount represents the cost of general liability insurance.

Professional and Contractual Services

- This category includes funding for various flood and drainage mitigation efforts such as re-grading storm ditches, clearing debris from storm canals and ditches, maintenance of collection and pumping systems, and maintenance of stormwater treatment facilities (ponds).

Other Operating Expenses

- This category is made of various small and large expenditures, the largest of which include \$323,903 in repairs and maintenance and \$93,150 in equipment rentals. The change in this category is mainly due to increases of \$5,000 in other operating supplies and \$3,150 in equipment rentals.

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged.

Office of Administrative Services

Animal Care & Protective Services Programs
Subfund - 11501

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services	881,733	811,720	808,578	(0.4%)	(3,142)
Fines and Forfeits	9,000	15,000	9,500	(36.7%)	(5,500)
Transfers From Other Funds	221,378	229,345	291,944	27.3%	62,599
TOTAL REVENUE	1,112,111	1,056,065	1,110,022	5.1%	53,957
EXPENSE					
Salaries	86,807	88,941	135,621	52.5%	46,680
Pension Costs	10,416	10,674	16,275	52.5%	5,601
Employer Provided Benefits	12,140	11,345	12,989	14.5%	1,644
Internal Service Charges	4,300	3,291	3,128	(5.0%)	(163)
Insurance Costs and Premiums - Allocations	419	412	607	47.3%	195
Professional and Contractual Services	855,804	941,402	941,402	0.0%	0
TOTAL EXPENSE	969,886	1,056,065	1,110,022	5.1%	53,957
AUTHORIZED POSITION CAP					
		Adopted	Proposed	Change	
		FY 2023-2024	FY 2024-2025		
Full Time Positions		1	1	0	
Part Time Hours		5,850	5,850	0	

ANIMAL CARE & PROTECTIVE SERVICES PROGRAMS SUBFUND 11501

BACKGROUND

Code Section: 111.450

Ordinance 2010-527-E grants the Animal Care and Protective Services Division authority to oversee the Spay and Neuter Rebate Trust Fund. 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 subfund, which means once dollars are appropriated, the appropriation stays in place from year to year rather than lapsing.

SERVICE LEVELS / ENHANCEMENTS

Service levels for this subfund are unchanged for the fiscal year 2024-2025. Continued funding of \$295,000 for Humane Society is provided in FY 25.

REVENUE

Charges for Services

- This category includes the appropriation of revenue in animal licenses and permits and animal adoption fees.

Fines and Forfeits

- This amount represents estimated spay and neuter forfeited deposits in FY 25.

Transfer From Other Funds

- The amount represents the subsidy from the General Fund Operating fund (SF 00111) to balance the fund.

EXPENDITURES

Salaries

- There is currently no cost-of-living increase included in the FY 25 budget. At time of publication, the City's contracts with the various employee unions are currently in negotiations and have not been approved by the City Council. Any change in this category is due to the normal process of running the department.

Pension Costs

- This category includes the FY 25 required contribution for the general employees defined benefit plan.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This amount represents costs for IT computer system maintenance/security allocation.

Insurance Costs and Premiums - Allocations

- This amount includes general liability insurance costs.

Professional and Contractual Services

- This category includes funding for the Jacksonville Humane Society and First Coast No More Homeless Pets.

Cash Carryover

- This amount represents the excess revenue.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged.

Veterinary Services
Subfund - 15106

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services	185,492	191,000	167,349	(12.4%)	(23,651)
Miscellaneous Revenue	10,554	0	23,651		23,651
TOTAL REVENUE	196,046	191,000	191,000	0.0%	0
EXPENSE					
Professional and Contractual Services	5,906	1,400	7,650	446.4%	6,250
Other Operating Expenses	189,657	189,600	183,350	(3.3%)	(6,250)
TOTAL EXPENSE	195,563	191,000	191,000	0.0%	0
AUTHORIZED POSITION CAP					
		Adopted	Proposed	Change	
		FY 2023-2024	FY 2024-2025		
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

VETERINARY SERVICES SUBFUND 15106

BACKGROUND

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 / ENHANCEMENTS

Service levels for this subfund are unchanged for the fiscal year 2024-2025.

REVENUE

Charges for Services

- This category includes the appropriation of revenue in animal licenses and permits and animal control medical fees.

Miscellaneous Revenue

- This category represents projected miscellaneous revenue.

EXPENDITURES

Professional and Contractual Services

- The amount in this category represents funding for contractual services for biohazardous waste disposal.

Other Operating Expenses

- The amount in this category represents funding for veterinary chemicals and drugs. This account also includes an amount to balance up the projected excess revenue in the fund.

Motor Vehicle Inspection
Subfund - 42101

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services	333,243	335,000	335,000	0.0%	0
Investment Pool / Interest Earnings	3,917	3,479	5,669	62.9%	2,190
Transfers from Fund Balance	0	60,971	78,963	29.5%	17,992
TOTAL REVENUE	337,160	399,450	419,632	5.1%	20,182
EXPENSE					
Salaries	181,400	186,119	222,876	19.7%	36,757
Pension Costs	48,381	63,361	74,917	18.2%	11,556
Employer Provided Benefits	46,533	48,226	45,568	(5.5%)	(2,658)
Internal Service Charges	39,082	34,240	36,430	6.4%	2,190
Insurance Costs and Premiums - Allocations	2,728	4,273	4,348	1.8%	75
Professional and Contractual Services	0	1	1	0.0%	0
Other Operating Expenses	3,368	10,803	9,443	(12.6%)	(1,360)
Capital Outlay	0	1	1	0.0%	0
Indirect Cost	52,426	52,426	26,048	(50.3%)	(26,378)
TOTAL EXPENSE	373,918	399,450	419,632	5.1%	20,182

AUTHORIZED POSITION CAP	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	4	4	0
Part Time Hours	3,616	3,616	0

MOTOR VEHICLE INSPECTION SUBFUND 42101

BACKGROUND

Section: 110.407 The Fleet Management Division manages the inspection stations for school buses and city vehicles.

SERVICE LEVELS / ENHANCEMENTS

Service levels for this fund are unchanged for fiscal year 2024-2025.

REVENUE

Charges for Services

- This category includes wrecker application fees and inspection revenue for school buses.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 25.

Transfers from Fund Balance

- Fund balance is being appropriated to balance the fund.

EXPENDITURES

Salaries

- There is currently no cost-of-living increase included in the FY 25 budget. At time of publication, the City's contracts with the various employee unions are currently in negotiations and have not been approved by the City Council. Any change in this category is due to the normal process of running the department.

Pension Costs

- This category includes the FY 25 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers.

Insurance Costs and Premiums - Allocations

- This amount includes general liability and miscellaneous insurance costs.

Other Operating Expenses

- This category is made of various small items, the largest of which is repair and maintenance supplies of \$3,500.

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc.

AUTHORIZED POSITION CAP

The authorized position cap in the fund is unchanged.

Motor Pool
Subfund - 51101

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services	13,600	3,000	7,200	140.0%	4,200
Internal Service Revenue	38,830,589	41,709,449	41,365,114	(0.8%)	(344,335)
Miscellaneous Revenue	487,588	506,500	351,500	(30.6%)	(155,000)
Investment Pool / Interest Earnings	(16,105)	0	34,101		34,101
TOTAL REVENUE	39,315,672	42,218,949	41,757,915	(1.1%)	(461,034)
EXPENSE					
Salaries	4,176,195	5,496,477	5,772,651	5.0%	276,174
Salary & Benefit Lapse	0	(287,542)	(300,196)	4.4%	(12,654)
Pension Costs	1,018,274	1,373,534	1,415,114	3.0%	41,580
Employer Provided Benefits	756,225	902,579	886,423	(1.8%)	(16,156)
Internal Service Charges	1,470,548	1,404,916	1,237,732	(11.9%)	(167,184)
Insurance Costs and Premiums - Allocations	134,605	173,562	160,384	(7.6%)	(13,178)
Professional and Contractual Services	585,517	545,770	542,370	(0.6%)	(3,400)
Other Operating Expenses	29,040,991	29,359,332	31,056,466	5.8%	1,697,134
Capital Outlay	122,707	2,450,002	250,001	(89.8%)	(2,200,001)
Supervision Allocation	(79,750)	(86,544)	(85,497)	(1.2%)	1,047
Indirect Cost	886,863	886,863	822,467	(7.3%)	(64,396)
TOTAL EXPENSE	38,112,175	42,218,949	41,757,915	(1.1%)	(461,034)

AUTHORIZED POSITION CAP	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	97	97	0
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. The Fleet Management division 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.

SERVICE LEVELS / ENHANCEMENTS

Service levels for this fund are unchanged for the fiscal year 2024-2025.

REVENUE

Charges for Services

- This category includes estimated revenue for contract parking.

Internal Service Revenue

- This represents the costs billed to other departments and government agencies and is directly related to the budgeted expenditures in this fund.

Miscellaneous Revenue

- The category includes estimated revenue for warranty work, contribution-loss deductible and other miscellaneous revenues.

Investment Pool / Interest Earnings

- This amount includes the FY 25 estimates for investment pool earnings.

EXPENDITURES

Salaries

- There is currently no cost-of-living increase included in the FY 25 budget. At time of publication, the City's contracts with the various employee unions are currently in negotiations and have not been approved by the City Council. Any change in this category is due to the normal process of running the department.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 25.

Pension Costs

- This category includes the FY 25 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The net decrease is driven by decreases in the vehicle replacement allocation of \$94,947 and the IT computer system maintenance and security allocation of \$88,860.

Insurance Costs and Premiums - Allocations

- This amount includes general liability and miscellaneous insurance costs.

Professional and Contractual Services

- The amount includes \$515,870 in contractual services for the outsourced parts provider and \$26,500 for uniform cleaning service.

Other Operating Expenses

- This category is made of various small items and several large expenditures including fuel (\$18.1 million), sublet repairs / accidents (\$6.75 million) and parts (\$5.2 million). The net increase is being driven by a \$720,000 increase in fuel based on EIA estimates, a \$670,000 increase in parts and a \$250,000 increase in sublet repairs.

Capital Outlay

- This category includes \$250,000 for the annual equipment refresh. The FY 24 one-time funding of \$2.2 million to overhaul three fire engines and a fire boat has been removed.

Supervision Allocation

- This amount represents the administration cost of the Division which is allocated to each activity within Fleet Management and crosses subfunds.

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged.

Motor Pool - Vehicle Replacement
Subfund - 51102

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Internal Service Revenue	26,761,687	32,196,764	25,742,235	(20.0%)	(6,454,529)
Miscellaneous Revenue	2,027,589	1,490,551	1,646,482	10.5%	155,931
Transfers From Other Funds	0	645,204	13,696,439	2022.8%	13,051,235
TOTAL REVENUE	28,789,276	34,332,519	41,085,156	19.7%	6,752,637
EXPENSE					
Salaries	118,049	163,396	139,276	(14.8%)	(24,120)
Pension Costs	63,568	60,971	37,906	(37.8%)	(23,065)
Employer Provided Benefits	25,475	32,291	27,087	(16.1%)	(5,204)
Internal Service Charges	15,032	14,250	11,409	(19.9%)	(2,841)
Insurance Costs and Premiums - Allocations	794	703	573	(18.5%)	(130)
Professional and Contractual Services	0	5,000	3,000	(40.0%)	(2,000)
Other Operating Expenses	280	42,924	42,784	(0.3%)	(140)
Capital Outlay	908,470	33,851,684	40,694,218	20.2%	6,842,534
Supervision Allocation	79,750	86,544	85,497	(1.2%)	(1,047)
Indirect Cost	74,756	74,756	43,406	(41.9%)	(31,350)
TOTAL EXPENSE	1,286,174	34,332,519	41,085,156	19.7%	6,752,637

AUTHORIZED POSITION CAP

	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	3	3	0
Part Time Hours	0	0	0

MOTOR POOL - VEHICLE REPLACEMENT SUBFUND 51102

BACKGROUND

This is an internal service fund that accounts for the replacement of City owned vehicles, including the operating costs associated with the vehicle replacement process / activity.

FY 23 was the final year of debt service for vehicles previously purchased with borrowed funds. The first step in decommissioning the Direct Replacement fund (FD_51103) was to budget the FY 24 vehicle replacement capital funding within this fund and to transfer any anticipated interest income. Once all of the remaining budget capital capacity within the Direct Replacement fund has been expended any remaining cash balance will be transferred here.

SERVICE LEVELS / ENHANCEMENTS

A total of 44 new vehicles costing a total of \$4,815,866 are being added to the City's vehicle cap as part of the FY 25 budget process including:

- Office of the Sheriff: Forty patrol SUV vehicles costing a total of \$2,700,000 for new police officer positions.
- Building Inspection – JFRD: One vehicle costing \$50,000 for a new JFRD position
- Fire and Rescue: One pumper costing \$1.1 million and one rescue costing \$377,866 for fire station 67
- Stormwater: One sewer cleaner truck costing \$588,000

REVENUE

Internal Service Revenue

- This revenue represents the charges billed to other departments and agencies for both prior and current year vehicle replacements.

Miscellaneous Revenue

- This represents anticipated revenue from the sale of surplus vehicles and contribution loss deductible revenue.

Transfers From Other Funds

- This category contains the transfer of the current cash balance, net remaining expense budget balances, within the Direct Replacement fund.

EXPENDITURES

Salaries

- There is currently no cost-of-living increase included in the FY 25 budget. At time of publication, the City's contracts with the various employee unions are currently in negotiations and have not been approved by the City Council. Any change in this category is due to the normal process of running the department.

Pension Costs

- This category includes the FY 25 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers.

Insurance Costs and Premiums - Allocations

- This amount includes general liability insurance costs.

Professional and Contractual Services

- Professional services funding is budgeted each year for forensic engineering services.

Other Operating Expenses

- This category is made of various small items, the largest of which is miscellaneous services and charges of \$42,000 which are used to pay costs related to tag and titles for city vehicles.

Capital Outlay

- This is the total capital requirement for the FY 25 vehicle replacements as discussed above. The budget ordinance 2024-504 schedule B4c contains a complete list of all vehicles proposed to be replaced / purchased in FY 25.

Supervision Allocation

- This amount represents the administration cost of the Division which is allocated to each activity within Fleet Management and crosses subfunds.

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc.

AUTHORIZED POSITION CAP

The authorized cap in this fund is unchanged.

Motor Pool - Direct Replacement
Subfund - 51103

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Investment Pool / Interest Earnings	799,234	645,204	0	(100.0%)	(645,204)
Transfers from Fund Balance	0	0	3,696,439		3,696,439
TOTAL REVENUE	799,234	645,204	3,696,439	472.9%	3,051,235
EXPENSE					
Transfers to Other Funds	0	645,204	3,696,439	472.9%	3,051,235
TOTAL EXPENSE	0	645,204	3,696,439	472.9%	3,051,235

AUTHORIZED POSITION CAP

	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

MOTOR POOL - DIRECT REPLACEMENT SUBFUND 51103

BACKGROUND

Code Section 106.216 Replacement of Fleet Vehicles details the process and responsibilities for vehicle replacements. This internal service fund represents the spending by Fleet Management on direct vehicle replacements (pay-go), rather than through borrowing.

FY 23 was the final year of debt service for vehicles previously purchased with borrowed funds. The first step in decommissioning the fund was to budget the FY 24 vehicle replacement capital funding within the Vehicle Replacement fund (FD_51102). Once all of the remaining budget capital capacity within the fund has been expended, the remaining cash balance will be transfer to the Vehicle Replacement fund (FD_51102).

REVENUE

Transfers From Fund Balance

- FY 25 contains the appropriation and transfer of the current cash balance within the fund, net remaining expense budget balances, to the Vehicle Replacement fund (FD_51102).

EXPENDITURES

Transfers to Other Funds

- This category contains the balance being transferred to the Vehicle Replacement fund as discussed above.

Copy Center
Subfund - 52101

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Internal Service Revenue	2,590,923	2,796,603	2,722,325	(2.7%)	(74,278)
Investment Pool / Interest Earnings	6,737	4,832	9,334	93.2%	4,502
TOTAL REVENUE	2,597,660	2,801,435	2,731,659	(2.5%)	(69,776)
EXPENSE					
Salaries	201,644	204,994	197,101	(3.9%)	(7,893)
Pension Costs	49,833	65,196	45,195	(30.7%)	(20,001)
Employer Provided Benefits	48,264	48,278	38,596	(20.1%)	(9,682)
Internal Service Charges	41,438	41,950	40,762	(2.8%)	(1,188)
Insurance Costs and Premiums - Allocations	950	942	880	(6.6%)	(62)
Professional and Contractual Services	1,096,077	1,455,050	1,455,050	0.0%	0
Other Operating Expenses	828,806	870,608	839,658	(3.6%)	(30,950)
Capital Outlay	14,759	1	1	0.0%	0
Supervision Allocation	0	0	0		0
Indirect Cost	114,416	114,416	114,416	0.0%	0
TOTAL EXPENSE	2,396,187	2,801,435	2,731,659	(2.5%)	(69,776)

AUTHORIZED POSITION CAP	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
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 / ENHANCEMENTS

Service levels for this fund are unchanged for the fiscal year 2024-2025.

REVENUE

Internal Service Revenue

- The represents the costs billed to other departments and government agencies and is directly related to the budgeted expenditures in this fund.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 25.

EXPENDITURES

Salaries

- There is currently no cost-of-living increase included in the FY 25 budget. At time of publication, the City's contracts with the various employee unions are currently in negotiations and have not been approved by the City Council. Any change in this category is due to the normal process of running the department.

Pension Costs

- This category includes the FY 25 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers.

Professional and Contractual Services

- This category includes \$55,050 for mail courier delivery and \$1,400,000 for the City's consolidated copier contract.

Other Operating Expenses

- This category is made of various small items and other larger expenditures including citywide postage of \$500,000 and citywide outside printing / binding of \$245,000.

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc.

AUTHORIZED POSITION CAP

The authorized cap in this fund is unchanged.

Office of Economic Development

Office of Economic Development
 General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Miscellaneous Revenue	20,504	10	0	(100.0%)	(10)
TOTAL REVENUE	20,504	10	0	(100.0%)	(10)
EXPENSE					
Salaries	1,142,332	1,243,707	1,299,897	4.5%	56,190
Pension Costs	383,077	427,414	510,470	19.4%	83,056
Employer Provided Benefits	112,005	129,145	125,047	(3.2%)	(4,098)
Internal Service Charges	263,851	262,212	425,367	62.2%	163,155
Insurance Costs and Premiums - Allocations	7,733	6,660	5,757	(13.6%)	(903)
Professional and Contractual Services	21,210	44,001	44,001	0.0%	0
Other Operating Expenses	44,947	78,179	78,429	0.3%	250
Capital Outlay	0	2	2	0.0%	0
Grants, Aids & Contributions	108,000	108,000	208,000	92.6%	100,000
Supervision Allocation	(404,145)	(351,234)	(521,988)	48.6%	(170,754)
TOTAL EXPENSE	1,679,010	1,948,086	2,174,982	11.6%	226,896

AUTHORIZED POSITION CAP	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	13	12	(1)
Part Time Hours	1,900	2,340	440

EXPENDITURES BY DIVISION	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
Economic Development	1,679,010	1,948,086	2,174,982	11.6%	226,896
DEPARTMENT TOTAL	1,679,010	1,948,086	2,174,982	11.6%	226,896

OFFICE OF ECONOMIC DEVELOPMENT GENERAL FUND OPERATING

BACKGROUND

The Office of Economic Development serves as the economic development agency for the City, implementing policies that result in sustainable job growth, higher personal incomes, and a broader tax base for the community. The office also oversees the administration of local and state incentives, redevelopment at the Cecil Commerce Center and provides staff support to two Community Redevelopment Areas (CRA).

SERVICE LEVELS / ENHANCEMENTS

Service levels for this department are unchanged for fiscal year 2024-2025.

EXPENDITURES

Salaries

- There is currently no cost-of-living increase included in the FY 25 budget. At time of publication, the City's contracts with the various employee unions are currently in negotiations and have not been approved by the City Council. Any change in this category is due to the normal process of running the department.

Pension Costs

- This category includes the FY 25 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes the estimated internal service billings for the various services provided to this department by the City's internal service providers. The net increase in this category is mainly due to a \$121,962 increase in ITD computer system maintenance and security costs.

Insurance Costs and Premiums - Allocations

- This amount includes general liability insurance costs.

Professional and Contractual Services

- This category includes funding for the Sister Cities Award and the Capitalize JAX Report, as well as other professional services including legal, title searches, and marketing.

Other Operating Expenses

- This category contains various small items, the largest of which are employee travel and training of \$32,921, advertising and promotion of \$15,000, and dues and subscriptions of \$11,154.

Grants, Aids & Contributions

- This amount represents a \$208,000 grant provided to the University of North Florida's Small Business Development Center.

Supervision Allocation

- This amount represents administrative costs that are being allocated to the Cecil Field Trust Fund, the King / Soutel Crossing CRA, and the Arlington Area CRA, in which the department provides staff support.

AUTHORIZED POSITION CAP

One position was moved to the Planning department during FY 24.

Cecil Commerce Center
Subfund - 11312

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services	1,770	1,250	0	(100.0%)	(1,250)
Miscellaneous Revenue	1,848,792	3,321,726	3,213,141	(3.3%)	(108,585)
Investment Pool / Interest Earnings	138,488	130,850	138,615	5.9%	7,765
TOTAL REVENUE	1,989,050	3,453,826	3,351,756	(3.0%)	(102,070)
EXPENSE					
Insurance Costs and Premiums - Allocations	225,914	297,046	291,504	(1.9%)	(5,542)
Professional and Contractual Services	1,877,561	2,345,064	2,062,499	(12.0%)	(282,565)
Other Operating Expenses	143,150	247,503	47,503	(80.8%)	(200,000)
Debt Management Fund Repayments	0	405,000	0	(100.0%)	(405,000)
Supervision Allocation	141,244	155,330	245,674	58.2%	90,344
Indirect Cost	3,883	3,883	4,576	17.8%	693
Transfers to Other Funds	0	0	700,000		700,000
TOTAL EXPENSE	2,391,752	3,453,826	3,351,756	(3.0%)	(102,070)

AUTHORIZED POSITION CAP	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

CECIL COMMERCE CENTER SUBFUND 11312

BACKGROUND

Code Section 111.625: This 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.

SERVICE LEVELS / ENHANCEMENTS

Service levels for this department are unchanged for fiscal year 2024-2025.

REVENUE

Miscellaneous Revenue

- This category includes revenue from the rental of city facilities of \$1,407,715 and available miscellaneous revenue of \$32,431 and available proceeds from the sale of property of \$1,772,995, which is being used to balance the fund.

Investment Pool / Interest Earnings

- This represents anticipated interest earnings for FY 25.

EXPENDITURES

Insurance Costs and Premiums - Allocations

- This amount includes miscellaneous insurance costs.

Professional and Contractual Services

- This category includes funding for the building and property maintenance contract at Cecil Field and for forestry management services by the Florida Forest Service.

Other Operating Expenses

- This category includes funding for various economic development programs including Qualified Target Industry (QTI) grants and the Economic Development Manufacturing Employer grants. The FY 25 funding is related to the Jinko Solar QTI approved on 2018-149-E.

Debt Management Fund Repayments

- Prior years debt funding will be repaid using sale of property revenue on separate legislation.

Supervision Allocation

- This represents the allocation of administrative costs of Office of Economic Development staff, within the General Fund (FD_00111) that spend some of their time overseeing the operations at Cecil Field.

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc.

Transfers to Other Funds

- Funding is being transferred to the Authorized Capital Projects fund (FD 32124) to fund the Logistics Lane Road Extension capital project.

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Office of Ethics

Office of Ethics
 General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals FY 2022-2023	Adopted FY 2023-2024	Proposed FY 2024-2025	Change From Prior Year	
				Percent	Dollar
REVENUE					
Contribution From Local Units	78,500	53,500	53,500	0.0%	0
TOTAL REVENUE	78,500	53,500	53,500	0.0%	0
EXPENSE					
Salaries	458,200	497,697	508,040	2.1%	10,343
Pension Costs	74,667	159,484	213,312	33.8%	53,828
Employer Provided Benefits	32,629	33,862	33,908	0.1%	46
Internal Service Charges	53,244	53,460	54,147	1.3%	687
Insurance Costs and Premiums - Allocations	2,085	2,310	2,280	(1.3%)	(30)
Professional and Contractual Services	0	2	2	0.0%	0
Other Operating Expenses	4,448	7,157	7,499	4.8%	342
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENSE	625,273	753,973	819,189	8.6%	65,216
AUTHORIZED POSITION CAP					
		Adopted FY 2023-2024	Proposed FY 2024-2025	Change	
Full Time Positions		3	3	0	
Part Time Hours		2,340	2,340	0	
EXPENDITURES BY DIVISION					
	Actuals FY 2022-2023	Adopted FY 2023-2024	Proposed FY 2024-2025	Change From Prior Year	
				Percent	Dollar
Ethics Office	625,273	753,973	819,189	8.6%	65,216
DEPARTMENT TOTAL	625,273	753,973	819,189	8.6%	65,216

OFFICE OF ETHICS GENERAL FUND OPERATING

BACKGROUND

The Office of Ethics addresses citywide ethics, compliance, and oversight challenges.

SERVICE LEVELS / ENHANCEMENTS

Service levels for this department are unchanged for the fiscal year 2024-2025.

REVENUE

Contribution From Local Units

- This category houses contributions from various Independent Agencies which include JEA, JAA, JPA, JTA, JHA and PFPF.

EXPENDITURES

Salaries

- The change in this category is mainly driven primarily by an increase of \$10,268 in Permanent and Probationary Salaries. There is currently no cost-of-living increase included in the FY 25 budget. At time of publication, the City's contracts with the various employee unions are currently in negotiations and have not been approved by the City Council. Any change in this category is due to the normal process of running the department.

Pension Costs

- This category includes the FY 25 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this department by the City's internal service providers, the largest of which includes \$26,678 in building allocation costs for their space in the St. James Building, \$11,719 in OGC legal costs, and \$10,672 in computer system maintenance and security costs.

Insurance Costs and Premiums – Allocations

- This amount includes general liability insurance costs.

Other Operating Expenses

- This category includes various small expenditures, the largest of which include travel and training expenses of \$4,511 and dues and subscriptions costs of \$2,310.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged.

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Office of General Counsel

Office of General Counsel-Center
 General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
EXPENSE					
Salaries	59,923	58,426	53,300	(8.8%)	(5,126)
Pension Costs	7,087	7,011	6,396	(8.8%)	(615)
Employer Provided Benefits	8,081	8,027	11,778	46.7%	3,751
Internal Service Charges	8,768	7,757	8,019	3.4%	262
Insurance Costs and Premiums - Allocations	301	272	240	(11.8%)	(32)
Professional and Contractual Services	0	2,000,001	2	(100.0%)	(1,999,999)
Other Operating Expenses	106,676	101,629	101,529	(0.1%)	(100)
Capital Outlay	0	1	1	0.0%	0
Supervision Allocation	(30,801)	(18,334)	(28,544)	55.7%	(10,210)
TOTAL EXPENSE	160,035	2,164,790	152,721	(92.9%)	(2,012,069)

AUTHORIZED POSITION CAP	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	1	1	0
Part Time Hours	240	240	0

EXPENDITURES BY DIVISION	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
Duval Legislative Delegation	53,752	64,790	52,720	(18.6%)	(12,070)
General Counsel Administration	106,283	2,100,000	100,001	(95.2%)	(1,999,999)
DEPARTMENT TOTAL	160,035	2,164,790	152,721	(92.9%)	(2,012,069)

OFFICE OF GENERAL COUNSEL - CENTER GENERAL FUND OPERATING

BACKGROUND

The general fund portion of the Office of General Counsel consists of the Duval Legislative Delegation.

SERVICE LEVELS / ENHANCEMENTS

Funding added in FY 24 for special outside legal counsel associated with the stadium negotiations with the Jacksonville Jaguars has been removed.

EXPENDITURES

Salaries

- There is currently no cost-of-living increase included in the FY 25 budget. At time of publication, the City's contracts with the various employee unions are currently in negotiations and have not been approved by the City Council. Any change in this category is due to the normal process of running the department.

Pension Costs

- This category includes the FY25 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The change in this category is primarily attributable to an increase of \$3,810 in group hospitalization insurance costs due to personnel changes during FY 24.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this department by the City's internal service providers.

Insurance Costs and Premiums – Allocations

- This category includes costs for general liability insurance.

Professional and Contractual Services

- This amount includes funding for ancillary special counsel legal charges. The change in this category is due to the removal of \$2,000,000 in funding provided in FY 24 for special outside legal counsel associated with the stadium negotiations with the Jacksonville Jaguars.

Other Operating Expenses

- This category consists of various small items, the largest of which is \$100,000 of miscellaneous non-departmental expenditures for small judgements and settlements under \$50,000.

Supervision Allocation

- This amount represents a portion of administrative costs for one employee who performs work in the General Fund subfund (SF 00111) and the General Counsel subfund (SF 55101).

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged.

Office Of General Counsel-Fund
Subfund - 55101

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Internal Service Revenue	12,155,064	14,345,953	14,238,459	(0.7%)	(107,494)
Miscellaneous Revenue	31,223	15,000	15,000	0.0%	0
TOTAL REVENUE	12,186,287	14,360,953	14,253,459	(0.7%)	(107,494)
EXPENSE					
Salaries	7,034,444	8,767,093	8,957,199	2.2%	190,106
Salary & Benefit Lapse	0	(236,130)	(269,700)	14.2%	(33,570)
Pension Costs	1,741,362	2,335,048	2,434,476	4.3%	99,428
Employer Provided Benefits	718,931	828,085	840,345	1.5%	12,260
Internal Service Charges	760,935	734,893	685,619	(6.7%)	(49,274)
Insurance Costs and Premiums - Allocations	38,610	39,574	174,431	340.8%	134,857
Professional and Contractual Services	672,920	925,337	646,000	(30.2%)	(279,337)
Other Operating Expenses	334,792	400,940	387,913	(3.2%)	(13,027)
Capital Outlay	0	1	1	0.0%	0
Supervision Allocation	30,801	18,334	28,544	55.7%	10,210
Indirect Cost	397,778	397,778	368,631	(7.3%)	(29,147)
Cash Carryover	0	150,000	0	(100.0%)	(150,000)
TOTAL EXPENSE	11,730,573	14,360,953	14,253,459	(0.7%)	(107,494)

AUTHORIZED POSITION CAP	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	79	79	0
Part Time Hours	2,600	2,600	0

**OFFICE OF GENERAL COUNSEL
SUBFUND 55101**

BACKGROUND

This internal service 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 / ENHANCEMENTS

Service levels for this department/subfund are unchanged for the fiscal year 2024-2025.

REVENUE

Internal Service Revenue

- This revenue consists of internal service revenues from charges billed to other departments and independent authorities.

Miscellaneous Revenue

- This revenue consists of monies received for litigation costs such as requests for copies, garnishments, or public records requests.

EXPENDITURES

Salaries

- There is currently no cost-of-living increase included in the FY 25 budget. At time of publication, the City's contracts with the various employee unions are currently in negotiations and have not been approved by the City Council. Any change in this category is due to the normal process of running the department.

Salary and Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 25.

Pension Costs

- This category includes the FY 25 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this department by the City's internal service providers, the largest of which include \$362,863 in Computer System Maintenance and Security, \$220,097 in St. James building allocation costs, and \$58,999 in copier consolidation costs.

Insurance Costs and Premiums - Allocations

- This amount represents costs for general liability insurance.

Professional and Contractual Services

- This amount includes funding for outside legal counsel, expert witnesses, mediators, and a special counsel pursuant to section 108.505(b). The change in this category is due to a one-time removal of \$279,337 in funding for outside legal counsel for FY 25 due to large carryforwards in this category from prior years.

Other Operating Expenses

- This category is made of various small items, the largest of which include \$193,480 in dues and subscriptions, \$68,932 in hardware/software maintenance and licenses, \$45,000 in court reporter fees, and \$39,000 in combined travel and training costs. The change in this category is driven by several small reductions, the largest of which is \$7,656 in travel and training costs.

Supervision Allocation

- This amount represents a portion of administrative costs for one employee who performs work in this subfund and the General Fund (SF 00111).

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc.

Cash Carryover

- The cash carryover has been removed for FY 25.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged overall. Two new activities were established as part of the FY25 budget process within the subfund to better define work that is being done on behalf of JEA and the Duval County School Board, respectively. Seven positions were moved from the main Office of General Counsel activity into these new activities: four positions were moved into the new Duval County School Board activity and three positions were moved into the new JEA activity.

Office of Sports and Entertainment

Special Events - General Fund
Subfund - 00113

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services	187,900	312,000	175,000	(43.9%)	(137,000)
Miscellaneous Revenue	427,141	413,988	354,000	(14.5%)	(59,988)
Transfers From Other Funds	10,200,911	10,594,618	10,565,170	(0.3%)	(29,448)
TOTAL REVENUE	10,815,952	11,320,606	11,094,170	(2.0%)	(226,436)
EXPENSE					
Salaries	1,026,434	1,113,481	1,156,607	3.9%	43,126
Salary & Benefit Lapse	0	(11,658)	(11,731)	0.6%	(73)
Pension Costs	96,393	123,098	171,502	39.3%	48,404
Employer Provided Benefits	113,951	119,356	105,864	(11.3%)	(13,492)
Internal Service Charges	419,678	399,417	422,119	5.7%	22,702
Insurance Costs and Premiums - Allocations	74,704	120,166	267,372	122.5%	147,206
Professional and Contractual Services	254,635	254,636	254,636	0.0%	0
Other Operating Expenses	7,795,232	8,547,234	8,072,925	(5.5%)	(474,309)
Capital Outlay	0	1	1	0.0%	0
Grants, Aids & Contributions	606,169	654,875	654,875	0.0%	0
TOTAL EXPENSE	10,387,196	11,320,606	11,094,170	(2.0%)	(226,436)

AUTHORIZED POSITION CAP

	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	13	13	0
Part Time Hours	4,160	4,160	0

SPECIAL EVENTS – GENERAL FUND SUBFUND 00113

BACKGROUND

The Office of Special Events is an activity within the Office of Sports and Entertainment. Special Events is in its own subfund (00113) that is project-driven to better track event revenue and costs and provide transparency.

SERVICE LEVELS / ENHANCEMENTS

Service levels for this department/subfund are unchanged for the fiscal year 2024-2025.

REVENUE

Charges for Services

- This represents anticipated revenue from the sale of tickets for the annual Florida/Georgia game.

Miscellaneous Revenue

- This represents revenue from the Jacksonville Jaguars, LLC for the club riser costs related to the annual Florida/Georgia game, as well as overtime reimbursement charges.

Investment Pool / Interest Earnings

- This revenue was removed for FY 25 due to negative balances in the fund during some months of FY 24.

Transfers from Other Funds

- This represents the subsidy from the General Fund Operating (SF 00111) required to balance the fund.

EXPENDITURES

Salaries

- There is currently no cost-of-living increase included in the FY 25 budget. At time of publication, the City's contracts with the various employee unions are currently in negotiations and have not been approved by the City Council.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 25.

Pension Costs

- This category includes the FY 25 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this fund by the City's internal service providers, the largest being \$214,113 in computer system maintenance and security costs. The change in this category is driven by many factors, the largest of which is an increase of \$22,880 in legal fees.

Insurance Costs and Premiums - Allocations

- This amount includes miscellaneous insurance and general liability costs.

Professional and Contractual Services

- This amount represents security guard service costs for city sponsored special events.

Other Operating Expenses

- This category consists of various items, the largest of which include \$3.98 million in event contribution costs related to the annual Florida/Georgia Game, \$2.08 million in miscellaneous services and charges, and \$1.74 million in equipment rentals for city events and to ensure that contractual seating capacity is met for the annual Florida/Georgia Game. The change in this category is almost entirely driven by the removal of funding for Jax River Jams, Sea & Sky & Bethune Cookman vs Southern University.

Grants, Aids & Contributions

- This category includes \$470,000 in travel related expenses for the Annual Florida/Georgia game and a \$184,875 contribution for the annual Bob Hayes Invitational track meet.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged.

Sports Complex CIP
Subfund -46101

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Bed / Tourist Development Tax	0	9,976,933	9,552,419	(4.3%)	(424,514)
TOTAL REVENUE	0	9,976,933	9,552,419	(4.3%)	(424,514)
EXPENSE					
Capital Outlay	1,967,018	4,497,478	4,082,478	(9.2%)	(415,000)
Debt Service	0	3,107,930	3,098,666	(0.3%)	(9,264)
Transfers to Other Funds	2,370,525	2,371,525	2,371,275	0.0%	(250)
TOTAL EXPENSE	4,337,543	9,976,933	9,552,419	(4.3%)	(424,514)

AUTHORIZED POSITION CAP	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

SPORTS COMPLEX CIP SUBFUND 46101

BACKGROUND

Municipal Section 111.136 mandates that the Convention Development Tax collected pursuant to Chapter 764, be allocated to the Sports Complex Capital Maintenance Enterprise Fund. This fund was established for this purpose. 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, and the Baseball Stadium.

SERVICE LEVELS / ENHANCEMENTS

Service levels for this department/subfund are unchanged for the fiscal year 2024-2025.

REVENUE

Bed / Tourist Development Tax

- This represents the anticipated two cent tax levy on lodging for FY 25.

EXPENDITURES

Capital Outlay

- This category contains the remaining balance, after paying debt service, that is put towards projects for FY 25.

Debt Service

- This budget represents the transfer out to the debt service fund to pay for the FY 25 interest and principal costs on stadium improvements projects.

Transfers to Other Funds

- This budget represents a transfer to the City Venues – Debt Service subfund (SF 47105) to pay the debt service related to the amphitheater / flex field.

City Venues-City
Subfund -47101

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services	185,988	244,170	100,000	(59.0%)	(144,170)
Miscellaneous Revenue	3,787,444	4,716,442	12,694,489	169.2%	7,978,047
Investment Pool / Interest Earnings	(169,136)	0	190,273		190,273
Transfers From Other Funds	26,475,413	31,784,083	24,278,436	(23.6%)	(7,505,647)
TOTAL REVENUE	30,279,709	36,744,695	37,263,198	1.4%	518,503
EXPENSE					
Internal Service Charges	347,485	590,719	374,889	(36.5%)	(215,830)
Insurance Costs and Premiums - Allocations	2,798,062	4,917,200	4,825,459	(1.9%)	(91,741)
Professional and Contractual Services	1,177,307	1,031,245	1,037,938	0.6%	6,693
Other Operating Expenses	4,738,081	8,551,116	6,797,734	(20.5%)	(1,753,382)
Capital Outlay	557,840	605,001	955,000	57.9%	349,999
Transfers to Other Funds	18,848,955	21,049,414	23,272,178	10.6%	2,222,764
TOTAL EXPENSE	28,467,730	36,744,695	37,263,198	1.4%	518,503

AUTHORIZED POSITION CAP	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

CITY VENUES - CITY SUBFUND 47101

BACKGROUND

ASM Global was hired by the City to manage seven public entertainment facilities which include TIAA Bank Field, Flexfield & Amphitheater, Vystar Veterans Memorial Arena, the Baseball Grounds of Jacksonville, Times-Union Center for Performing Arts, Prime F. Osborn III Convention Center, and the Ritz Theater and Museum. This subfund contains the City's costs related to these venues.

SERVICE LEVELS / ENHANCEMENTS

Additional funding of \$350,000 has been provided for repairs at the Vystar Veterans Memorial Arena.

REVENUE

Charges for Services

- This budgeted amount represents the anticipated daily parking fee revenue.

Miscellaneous Revenue

- This category includes a one-time time revenue from ASM of \$7,476,032, rental revenue from the Jacksonville Jaguars of \$4,362,322 pursuant to exhibit D of amendment 12 of the contract, \$626,877 in naming rights revenue at the Vystar Veterans Memorial Arena pursuant to 2019-065-E exhibit F, and \$229,258 in rental revenue for the Baseball Grounds pursuant to section 6 of rental agreement.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 25.

Transfers From Other Funds

- This represents a subsidy from the General Fund Operating fund (SF 00111) to balance up this fund.

EXPENDITURES

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this department by the City's internal service providers. The net decrease is mainly due to a decrease of \$219,723 in ITD replacements costs.

Insurance Costs and Premiums - Allocations

- This amount includes general liability and miscellaneous insurance costs. The increase is being driven by an increase in the City's property insurance premium.

Professional and Contractual Services

- This category houses the ASM Global management and incentive fees pursuant to Ordinance 2017-375-E.

Other Operating Expenses

- This category houses the various utility expenditures at City venues.

Capital Outlay

- This category houses funding for various capital maintenance items at the venues. The net increase is due to the additional funding of \$350,000 for repairs at the Vystar Veterans Memorial Arena.

Transfers to Other Funds

- This category contains a \$23,209,490 transfer to the City Venues – ASM fund (SF 47102) to balance up that subfund, and a \$62,688 transfer to the Jacksonville Veterans Memorial trust (SF 11518) pursuant to the naming rights agreement.

City Venues-ASM
Subfund -47102

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services	23,282,017	16,896,258	18,250,336	8.0%	1,354,078
Miscellaneous Revenue	14,851,816	10,303,801	11,582,605	12.4%	1,278,804
Investment Pool / Interest Earnings	170,865	1,000	215,000	21400.0%	214,000
Transfers From Other Funds	18,789,866	20,988,552	23,209,490	10.6%	2,220,938
TOTAL REVENUE	57,094,564	48,189,611	53,257,431	10.5%	5,067,820
EXPENSE					
Salaries	6,898,198	8,593,665	9,516,828	10.7%	923,163
Pension Costs	154,208	203,146	233,789	15.1%	30,643
Employer Provided Benefits	2,035,140	3,164,889	3,237,490	2.3%	72,601
Insurance Costs and Premiums	942,045	955,382	1,582,271	65.6%	626,889
Professional and Contractual Services	29,852,353	25,008,170	27,861,177	11.4%	2,853,007
Other Operating Expenses	13,465,453	10,264,359	10,825,876	5.5%	561,517
Supervision Allocation	0	0	0		0
TOTAL EXPENSE	53,347,397	48,189,611	53,257,431	10.5%	5,067,820

AUTHORIZED POSITION CAP	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

CITY VENUES - ASM SUBFUND 47102

BACKGROUND

ASM Global was hired by the City to manage seven public entertainment facilities which include TIAA Bank Field, Flexfield and Amphitheater, Vystar Veterans Memorial Arena, the Baseball Grounds of Jacksonville, Times-Union Center for Performing Arts, Prime F. Osborn III Convention Center, and the Ritz Theater and Museum. This subfund shows ASM's costs related to these venues in the City's financial format.

SERVICE LEVELS / ENHANCEMENTS

Additional funding of \$227,200 was provided to add two positions: One Director of Security for all venues and one Community Outreach Manager at Ritz Theater. Additional funding of \$440,560 was provided for staff wage adjustments for full-time and part-time positions.

REVENUE

Charges for Services

- This category represents ASM's estimated parking and ticket surcharge fees collected from events across the City's venues as well as contractual services revenue.

Miscellaneous Revenue

- This category represents ASM's estimated concession sales, rental of city facilities, advertising fees, non-dwelling rent for cell sites and miscellaneous services and charges.

Investment Pool / Interest Earnings

- This represents ASM's anticipated interest earnings for FY 25.

Transfers From Other Funds

- This represents a subsidy from the City Venues – City fund (SF 47101) to balance up this fund.

EXPENDITURES

Salaries

Pension

Employer Provided Benefits

- These categories represent the salary and benefit costs for ASM personnel who operate the City's venues.

Insurance Costs and Premiums

- This category contains ASM's general insurance costs for events.

Professional and Contractual Services

- This category represents payment of overtime for public safety (police and fire) personnel to staff various events within the City's venues, as well as contractual services for cleaning and security.

Other Operating Expenses

- This category represents a variety of expenditures the largest of which are \$7.1 million for repairs and maintenance, \$635,524 for event contribution, \$603,152 for other utilities, \$569,000 for garbage collection / sanitation costs, \$457,500 in repair and maintenance supplies, and \$456,000 in telephone and data line costs. The increase in this category is primarily due to a \$324,765 increase in repairs and maintenance.

Capital Projects-City Venues Surcharge
 Subfund -47103

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services	0	4,139,445	4,550,486	9.9%	411,041
Miscellaneous Revenue	0	55,645	57,315	3.0%	1,670
TOTAL REVENUE	0	4,195,090	4,607,801	9.8%	412,711
EXPENSE					
Capital Outlay	3,377,649	4,195,090	4,607,801	9.8%	412,711
TOTAL EXPENSE	3,377,649	4,195,090	4,607,801	9.8%	412,711

AUTHORIZED POSITION CAP		Adopted	Proposed	Change
		FY 2023-2024	FY 2024-2025	
Full Time Positions		0	0	0
Part Time Hours		0	0	0

CAPITAL PROJECTS – CITY VENUES SURCHARGE SUBFUND 47103

BACKGROUND

Municipal Section 123.102

User fees charged on each ticket sold for events at the Veterans Memorial Arena, Times Union Performing Arts Center, and Baseball Stadium to be expended for capital expenditures at each respective venue. User fees from events at the Municipal Stadium may be utilized for capital expenditures or game day expenses.

SERVICE LEVELS / ENHANCEMENTS

Service levels for this department/subfund are unchanged for the fiscal year 2024-2025.

REVENUE

Charges for Services

- This category includes the estimated ticket surcharges fees collected at the Municipal Stadium, the Veterans Memorial Arena, and the Baseball Grounds for FY 25.

Miscellaneous Revenue

- This category includes 20% of the rental fee pursuant to 2018-574-E contract section 6.

EXPENDITURES

Capital Outlay

- This amount represents the funding available for projects.

City Venues-Debt Service
Subfund -47105

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Bed / Tourist Development Tax	0	10,940,075	10,534,102	(3.7%)	(405,973)
Other Taxes	0	1,333,336	0	(100.0%)	(1,333,336)
Investment Pool / Interest Earnings	344,238	221,711	474,019	113.8%	252,308
Transfers From Other Funds	2,370,525	2,371,525	2,371,275	0.0%	(250)
Transfer In to Pay Debt Service	0	38,413,105	41,422,166	7.8%	3,009,061
TOTAL REVENUE	2,714,763	53,279,752	54,801,562	2.9%	1,521,810
EXPENSE					
Fiscal and Other Debt Fees	0	47,342,191	50,078,735	5.8%	2,736,544
Debt Management Fund Repayments	2,370,525	2,371,525	2,371,275	0.0%	(250)
Contingencies	0	3,566,036	2,351,552	(34.1%)	(1,214,484)
TOTAL EXPENSE	2,370,525	53,279,752	54,801,562	2.9%	1,521,810
AUTHORIZED POSITION CAP					
		Adopted	Proposed	Change	
		FY 2023-2024	FY 2024-2025		
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

CITY VENUES – DEBT SERVICE SUBFUND 47105

BACKGROUND

This fund will receive the various transfers which, along with any accumulated interest in the fund, will be used to pay the debt service related to the various bond issuances. This includes the costs for principal, interest, and fiscal agent fees. This fund receives transfers from the Better Jacksonville Trust fund (SF 11001), the Sports Complex CIP fund (SF 46101) and the City Venues – City fund (SF 47101).

SERVICE LEVELS / ENHANCEMENTS

Service levels for this department/subfund are unchanged for the fiscal year 2024-2025.

REVENUE

Bed / Tourist Development Tax

- This budgeted amount represents a 2 Cent Tourist Development Tax.

Other Taxes

- The State sales tax rebate sunset in 2024.

Investment Pool / Interest Earnings

- This is made up of anticipated interest earnings for FY 25, which will be used to pay a portion of the debt service costs for FY 25.

Transfers From Other Funds

- This amount represents a transfer from the Sports Complex CIP (SF 46101) fund to pay the debt service related to the amphitheater / flex field (ordinance 2015-781-E).

Transfer In to Pay Debt Service

- This represents transfers from the various funds detailed below for the FY 25 anticipated debt service costs.

EXPENDITURES

Fiscal and Other Debt Fees

- This category houses both the 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.

Debt Management Fund Repayments

- This amount represents the FY 25 anticipated debt management fund repayments related to the amphitheater / flex field (ordinance 2015-781-E).

Contingencies

- The excess revenue over expenses has been placed in a contingency for future debt service payments.

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Office of the Inspector General

Office of the Inspector General
 General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services	0	1	1	0.0%	0
Contribution From Local Units	135,000	149,050	153,522	3.0%	4,472
TOTAL REVENUE	135,000	149,051	153,523	3.0%	4,472
EXPENSE					
Salaries	888,249	1,062,541	1,082,303	1.9%	19,762
Pension Costs	148,198	190,411	211,664	11.2%	21,253
Employer Provided Benefits	53,203	65,406	77,461	18.4%	12,055
Internal Service Charges	162,762	171,570	190,633	11.1%	19,063
Insurance Costs and Premiums - Allocations	5,186	4,936	4,862	(1.5%)	(74)
Professional and Contractual Services	318	2,001	1,501	(25.0%)	(500)
Other Operating Expenses	46,720	44,311	44,312	0.0%	1
Capital Outlay	22,607	1	3	200.0%	2
TOTAL EXPENSE	1,327,243	1,541,177	1,612,739	4.6%	71,562

AUTHORIZED POSITION CAP	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	12	12	0
Part Time Hours	0	0	0

EXPENDITURES BY DIVISION	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
Inspector General Office	1,327,243	1,541,177	1,612,739	4.6%	71,562
DEPARTMENT TOTAL	1,327,243	1,541,177	1,612,739	4.6%	71,562

OFFICE OF THE INSPECTOR GENERAL GENERAL FUND OPERATING

BACKGROUND

Created pursuant to ordinance 2014-519-E, the Office of Inspector General provides increased accountability, integrity, and oversight of the entire consolidated government, to assist in promoting economy and efficiency, improving agency operations, and deterring and identifying waste, fraud, and abuse.

SERVICE LEVELS / ENHANCEMENTS

Service levels for this department are unchanged for the fiscal year 2024-2025.

REVENUE

Contribution From Local Units

- This category houses contributions from various Independent Agencies which include JEA, JAA, JPA, JTA, JHA, and the Police and Fire Pension Board of Trustees. The change in this category reflects the minimum contractual increases for these contributions.

EXPENDITURES

Salaries

- There is currently no cost-of-living increase included in the FY 25 budget. At time of publication, the City's contracts with the various employee unions are currently in negotiations and have not been approved by the City Council. The change in this category is primarily due to pay increases for some personnel during FY 24.

Pension Costs

- This category includes the FY 25 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The change in this category is primarily attributable to an increase of \$10,962 in group hospitalization insurance costs due to personnel changes during FY 24.

Internal Service Charges

- This category includes the estimated internal service billings for the various services provided to this department by the City's internal service providers. The change in this category is driven by several factors, the largest of which include increases of \$27,387 in OGC legal costs, \$5,289 in combined fleet charges, and \$5,176 in computer system maintenance and security costs. However, these are mostly offset by a reduction of \$19,778 in building allocation costs for the department's space in the Yates building.

Insurance Costs and Premiums - Allocations

- This category includes an allocation for general liability insurance.

Professional and Contractual Services

- This category includes the cost for a contractual service used in investigations.

Other Operating Expenses

- This category consists of various small items, the largest of which include \$26,800 for employee travel and training expenses, and \$7,300 for hardware-software maintenance and license costs.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged.

Office of the Sheriff

Corrections
General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services	380,153	232,614	176,238	(24.2%)	(56,376)
Miscellaneous Revenue	1,805,758	3,077,836	633,674	(79.4%)	(2,444,162)
TOTAL REVENUE	2,185,911	3,310,450	809,912	(75.5%)	(2,500,538)
EXPENSE					
Salaries	69,070,664	74,290,266	73,809,522	(0.6%)	(480,744)
Salary & Benefit Lapse	0	(1,696,984)	(1,784,436)	5.2%	(87,452)
Pension Costs	20,496,898	24,698,997	27,522,586	11.4%	2,823,589
Employer Provided Benefits	12,945,903	13,540,692	16,654,058	23.0%	3,113,366
Internal Service Charges	7,160,046	7,370,100	6,665,001	(9.6%)	(705,099)
Insurance Costs and Premiums	308	735	735	0.0%	0
Insurance Costs and Premiums - Allocations	551,078	821,265	783,325	(4.6%)	(37,940)
Professional and Contractual Services	31,951,753	15,615,556	39,680,430	154.1%	24,064,874
Other Operating Expenses	3,475,397	3,928,776	3,662,658	(6.8%)	(266,118)
Capital Outlay	149,317	1	0	(100.0%)	(1)
TOTAL EXPENSE	145,801,364	138,569,404	166,993,879	20.5%	28,424,475

AUTHORIZED POSITION CAP	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	836	832	(4)
Part Time Hours	370,751	363,956	(6,795)

EXPENDITURES BY DIVISION	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
Jails	110,774,320	99,663,653	126,641,542	27.1%	26,977,889
Prisons	34,044,076	37,768,111	39,193,644	3.8%	1,425,533
Programs & Transitional Services	982,968	1,137,640	1,158,693	1.9%	21,053
DEPARTMENT TOTAL	145,801,364	138,569,404	166,993,879	20.5%	28,424,475

JSO: CORRECTIONS GENERAL FUND OPERATING

BACKGROUND

This Department of JSO 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 (JREC).

SERVICE LEVELS / ENHANCEMENTS

Two (2) Corrections Officer positions were moved to the Office of the Mayor through a FY23 reclass which was processed after the FY24 budget was filed. Two (2) positions were reallocated to other departments within JSO during FY24 for operating needs. Sixteen positions will be redlined in FY25 (not reflected in the report) and 6,795 part-time hours were deleted due to the outsourcing of The Misdemeanor Probation Program.

REVENUE

Charges for Services

- This category includes a variety of revenues. The change in this category is primarily driven by the decreases of \$43,077 in subsistence fees revenue, and \$15,368 in housing of federal prisoners' revenue.

Miscellaneous Revenue

- This category includes vending machine commission and miscellaneous sales and charges. The change in this category is driven by the decrease of \$2.44 million in miscellaneous sales and charges due to the outsourcing of The Misdemeanor Probation Program.

EXPENDITURES

Salaries

- The net decrease in this category is mainly driven by the redlining of 16 positions due to the outsourcing of The Misdemeanor Probation Program, as well as the reduction of four positions, and 6,795 part-time hours as detailed below in the Authorized Position Cap section, and a decrease of \$172,875 in special pay. These are somewhat offset by increases of \$564,114 in terminal leave, and \$338,370 in part-time salaries.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 25.

Pension Costs

- This category includes the FY 25 required contribution for the general employees, corrections, and police & fire pension defined benefit plans as well as anticipated general employees and public safety employees defined contribution pension payments.

Employer Provided Benefits

- This category includes Medicare taxes, payroll taxes, employee insurance and workers compensation costs. The change in this category is mostly driven by the net increase of \$1.68 million in FOP/IAPP Health Trust for JSO and Corrections, as well as a net increase of \$1.5 million in worker's compensation.

Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this department by the City's internal service providers. The change in this category is due to several factors, the largest of which includes decreases of \$570,486 in combined building allocation costs, and \$146,127 in radio costs.

Insurance Costs and Premiums

- This category includes costs for non-payroll insurance.

Insurance Costs and Premiums - Allocations

- This category includes costs for general liability insurance and miscellaneous insurance.

Professional and Contractual Services

- This category includes contracts for inmate health care, security and guard service, inmate food services, inmate transportation services, and the JREC ex-offenders housing services program. The change in this category is mostly driven by the return of the inmate health care contract cost within JSO FY 25 budget of \$22.2 million, as well as an increase of \$1.97 million in inmate food services contract cost.

Other Operating Expenses

- This category is made of various items, the largest of which includes \$1.05 million in other operating supplies and \$644,885 in clothing, uniforms, and safety equipment. The change in this category is due to several factors, the largest of which includes decreases of \$173,628 in equipment rentals, \$120,857 in fuel oil and gas costs, and \$67,891 in other operating supplies. These are somewhat offset by increases in other accounts, including \$31,785 in repairs and maintenance, and \$25,139 in miscellaneous services and charges.

AUTHORIZED POSITION CAP

Two (2) Corrections Officer positions were moved to the Office of the Mayor through a FY23 reclass which was processed after the FY24 budget was filed. Two (2) positions were reallocated to other departments within JSO during FY24 for operating needs. Sixteen positions will be redlined in FY25 (not reflected in the report) and 6,795 part-time hours were deleted due to the outsourcing of The Misdemeanor Probation Program.

Executive Office of the Sheriff
 General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Miscellaneous Revenue	250	0	0		0
TOTAL REVENUE	250	0	0		0
EXPENSE					
Salaries	4,039,227	4,958,112	3,843,621	(22.5%)	(1,114,491)
Salary & Benefit Lapse	0	(55,542)	(37,507)	(32.5%)	18,035
Pension Costs	595,582	1,120,752	1,282,182	14.4%	161,430
Employer Provided Benefits	430,290	631,434	456,275	(27.7%)	(175,159)
Internal Service Charges	2,253,426	2,311,561	2,332,904	0.9%	21,343
Insurance Costs and Premiums - Allocations	202,374	25,312	18,626	(26.4%)	(6,686)
Other Operating Expenses	5,714	5,500	5,350	(2.7%)	(150)
Capital Outlay	0	1	0	(100.0%)	(1)
Debt Management Fund Repayments	262,750	115,500	0	(100.0%)	(115,500)
TOTAL EXPENSE	7,789,363	9,112,630	7,901,451	(13.3%)	(1,211,179)

AUTHORIZED POSITION CAP	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	44	26	(18)
Part Time Hours	7,330	7,330	0

EXPENDITURES BY DIVISION	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
Administration - Sheriff's Office	7,789,363	9,112,630	7,901,451	(13.3%)	(1,211,179)
DEPARTMENT TOTAL	7,789,363	9,112,630	7,901,451	(13.3%)	(1,211,179)

JSO: EXECUTIVE OFFICE OF THE SHERIFF GENERAL FUND OPERATING

BACKGROUND

This Department of JSO provides overall leadership, direction, and management for the agency and, all its employees. The areas of focus include strategy development, community relations, external communications, internal investigations, interagency initiatives, legislative initiatives, and accreditation/inspections.

SERVICE LEVELS / ENHANCEMENT

Eighteen (18) positions were reallocated to other departments within JSO during FY24 for operating needs.

EXPENDITURES

Salaries

- The net decrease in this category is mainly due to the deletion of eighteen positions as detailed below in the Authorized Position Cap section.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 25.

Pension Costs

- This category includes the FY 25 required contribution for the general employees, corrections, and police & fire pension defined benefit plans as well as anticipated general employees and public safety employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. A portion of the decrease is related to the deleted positions.

Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this department by the City's internal service providers, the largest of which include \$769,641 in OGC legal costs, \$744,124 in computer system maintenance and security costs, and \$435,2579 in copier consolidation costs.

Insurance Costs and Premiums - Allocations

- This category includes costs for general liability insurance and miscellaneous insurance.

Other Operating Expenses

- This category includes clothing, cleaning, and shoe transfer allowance.

AUTHORIZED POSITION CAP

Eighteen (18) positions were reallocated to other departments within JSO during FY24 for operating needs.

Investigations & Homeland Security
 General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services	301,371	487,553	584,951	20.0%	97,398
Miscellaneous Revenue	861,160	653,423	652,098	(0.2%)	(1,325)
TOTAL REVENUE	1,162,531	1,140,976	1,237,049	8.4%	96,073
EXPENSE					
Salaries	53,803,042	55,433,101	55,766,280	0.6%	333,179
Salary & Benefit Lapse	0	(400,116)	(370,242)	(7.5%)	29,874
Pension Costs	26,650,247	31,236,187	32,358,949	3.6%	1,122,762
Employer Provided Benefits	9,051,348	9,693,412	11,517,321	18.8%	1,823,909
Internal Service Charges	4,398,379	3,997,610	3,828,057	(4.2%)	(169,553)
Insurance Costs and Premiums - Allocations	230,568	236,496	230,513	(2.5%)	(5,983)
Professional and Contractual Services	3,600	6,000	6,000	0.0%	0
Other Operating Expenses	3,286,466	2,767,113	3,235,716	16.9%	468,603
Capital Outlay	558,108	1	0	(100.0%)	(1)
TOTAL EXPENSE	97,981,758	102,969,804	106,572,594	3.5%	3,602,790

AUTHORIZED POSITION CAP		Adopted	Proposed	Change
		FY 2023-2024	FY 2024-2025	
Full Time Positions		520	511	(9)
Part Time Hours		22,346	22,346	0

EXPENDITURES BY DIVISION	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
Homeland Security	39,602,684	39,222,580	39,817,688	1.5%	595,108
Investigations	58,379,074	63,747,224	66,754,906	4.7%	3,007,682
DEPARTMENT TOTAL	97,981,758	102,969,804	106,572,594	3.5%	3,602,790

JSO: INVESTIGATIONS & HOMELAND SECURITY GENERAL FUND OPERATING

BACKGROUND

This Department of JSO 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 / ENHANCEMENTS

Nine (9) positions were reallocated to other departments within JSO during FY24 for operating needs.

REVENUE

Charges for Services

- This category includes a variety of revenues, the largest of which are \$372,127 in reimbursement from independent agencies, and \$116,984 in contractual services revenue. The change in this category is mainly driven by increases of \$57,280 in reimbursement from independent agencies, and \$36,336 in dancing establishment revenue.

Miscellaneous Revenue

- This category includes overtime reimbursement charges.

EXPENDITURES

Salaries

- There is currently no cost-of-living increase included in the FY 25 budget. At time of publication, the City's contracts with the various employee unions are currently in negotiations and have not been approved by the City Council. The net increase in this category is mainly due to the increases of \$339,732 in terminal leave and \$122,327 in overtime pay. These are somewhat offset by a decrease of nine positions as detailed below in the Authorized Position Cap section.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 25.

Pension Costs

- This category includes the FY 25 required contribution for the general employees, corrections, and police & fire pension defined benefit plans as well as anticipated general employees and public safety employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The change is being driven by a net increase in workers' compensation insurance costs.

Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this department by the City's internal service providers. The change in this category is due to several factors, the largest of which includes a decrease of \$337,187 in fleet vehicle replacement costs. This is somewhat offset by a \$138,913 increase in fleet part, oil and gas charges.

Insurance Costs and Premiums - Allocations

- This category includes costs for general liability insurance and aviation/hull insurance.

Professional and Contractual Services

- This category includes various small expenditures for professional services.

Other Operating Expenses

- This category consists of various items, the largest of which include \$1,477,729 in rental costs, \$639,351 in repairs and maintenance, \$315,950 in other operating supplies, and \$292,750 in clothing, uniforms, and safety equipment. The change in this category is due to several factors, including increases of \$396,627 in rentals of land and buildings, \$40,066 in repairs and maintenance, and \$20,200 in clothing, clean, shoe transfer allowance costs.

AUTHORIZED POSITION CAP

Nine (9) positions were reallocated to other departments within JSO during FY24 for operating needs.

Patrol & Enforcement
 General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services	3,393,885	3,197,324	3,340,857	4.5%	143,533
Revenue From City Agencies	3,305,936	4,989,546	5,230,874	4.8%	241,328
Fines and Forfeits	15,726	0	0		0
Miscellaneous Revenue	2,945,346	3,726,652	3,710,309	(0.4%)	(16,343)
TOTAL REVENUE	9,660,893	11,913,522	12,282,040	3.1%	368,518
EXPENSE					
Salaries	116,830,200	125,732,302	132,019,441	5.0%	6,287,139
Salary & Benefit Lapse	0	(1,630,349)	(1,590,757)	(2.4%)	39,592
Pension Costs	56,967,792	61,827,144	64,314,096	4.0%	2,486,952
Employer Provided Benefits	23,505,744	24,595,883	30,366,349	23.5%	5,770,466
Internal Service Charges	17,997,124	22,587,981	22,097,871	(2.2%)	(490,110)
Insurance Costs and Premiums - Allocations	4,188,741	4,070,300	3,171,554	(22.1%)	(898,746)
Professional and Contractual Services	48,302	52,450	65,450	24.8%	13,000
Other Operating Expenses	788,378	1,160,528	1,691,922	45.8%	531,394
Capital Outlay	63,731	1	0	(100.0%)	(1)
TOTAL EXPENSE	220,390,012	238,396,240	252,135,926	5.8%	13,739,686
AUTHORIZED POSITION CAP					
		Adopted	Proposed	Change	
		FY 2023-2024	FY 2024-2025		
Full Time Positions		1,389	1,433	44	
Part Time Hours		139,428	139,428	0	
EXPENDITURES BY DIVISION					
	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
Patrol	128,670,451	134,764,246	142,194,489	5.5%	7,430,243
Patrol Support	80,709,758	92,081,907	97,308,123	5.7%	5,226,216
Special Events-Center	11,009,803	11,550,087	12,633,314	9.4%	1,083,227
DEPARTMENT TOTAL	220,390,012	238,396,240	252,135,926	5.8%	13,739,686

JSO: PATROL & ENFORCEMENT GENERAL FUND OPERATING

BACKGROUND

This Department of JSO 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 / ENHANCEMENT

Forty (40) positions with funding were added during the budget process to address the violent crime issue and citizen ratio. One-time funding of \$2.7 million for 40 new vehicles, and \$465,560 for 40 sets of portable and mobile radios are also included in various areas within JSO. Four (4) positions were reallocated from other departments within JSO during FY24 for operating needs.

REVENUE

Charges for Services

- This category includes a variety of revenues, the largest of which includes \$1.26 million in off-duty reimbursement, \$1.04 million in civil income individual revenue, \$373,861 in reimbursement from independent agencies, \$319,127 in take home vehicle reimbursement, and \$230,176 in wrecker application fees.

Revenue from City Agencies – Allocations

- This category includes revenue from other city agencies, including \$4.9 million for ASM (formerly SMG) overtime and \$360,146 from the Mayor's Office.

Miscellaneous Revenue

- This category houses overtime reimbursement charges.

EXPENDITURES

Salaries

- There is currently no cost-of-living increase included in the FY 25 budget. At time of publication, the City's contracts with the various employee unions are currently in negotiations and have not been approved by the City Council. Any change in this category is due to the normal process of running the department. The net increase in this category also includes costs related to the additional 40 new positions, as well as the increase of 4 positions as detailed below in the Authorized Position Cap section.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 25.

Pension Costs

- This category includes the FY 25 required contribution for the general employees, corrections, and police & fire pension defined benefit plans as well as anticipated general employees and public safety employees defined contribution pension payments. A portion of the increase is related to the additional positions.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. A portion of the increase is related to the additional positions.

Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this department by the City's internal service providers. The change in this category is mostly due to decreases of \$621,754 in fleet vehicle replacement and \$178,610 in fleet repair, sublet, and rental costs. These were somewhat offset by an increase of \$263,544 in fleet part, oil, and gas costs.

Insurance Costs and Premiums - Allocations

- This category includes costs for general liability insurance, miscellaneous insurance, and aviation/hull insurance.

Professional and Contractual Services

- This category houses the veterinarian services contract for JSO animals.

Other Operating Expenses

- This category is made of various items, the largest of which include \$622,931 in other operating supplies and \$784,970 in repairs and maintenance. The change in this category is due to several factors, including increases of \$460,476 in repairs and maintenance, \$59,050 in clothing, clean, shoe transfer allowance, and \$30,568 in rentals of land and buildings.

AUTHORIZED POSITION CAP

The authorized position cap increased by a total of 44 positions: Forty (40) new police officers' positions were added during the FY 25 budget process to address violent crime and citizen ratio. Four (4) positions were reallocated from other departments within JSO during FY24 for operating needs.

Personnel & Professional Standards
 General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services	380,936	388,000	375,000	(3.4%)	(13,000)
Miscellaneous Revenue	93,805	37,900	112,352	196.4%	74,452
TOTAL REVENUE	474,741	425,900	487,352	14.4%	61,452
EXPENSE					
Salaries	15,499,120	18,179,450	20,834,198	14.6%	2,654,748
Salary & Benefit Lapse	0	(1,219,518)	(1,362,854)	11.8%	(143,336)
Pension Costs	6,061,452	7,944,232	9,514,421	19.8%	1,570,189
Employer Provided Benefits	2,525,419	2,743,938	3,765,184	37.2%	1,021,246
Internal Service Charges	622,124	957,341	991,547	3.6%	34,206
Insurance Costs and Premiums - Allocations	74,878	75,828	904,003	1092.2%	828,175
Professional and Contractual Services	1,305,517	1,307,900	1,442,200	10.3%	134,300
Other Operating Expenses	3,677,543	4,189,053	4,411,610	5.3%	222,557
Capital Outlay	2,975	1	0	(100.0%)	(1)
TOTAL EXPENSE	29,769,028	34,178,225	40,500,309	18.5%	6,322,084

AUTHORIZED POSITION CAP	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	204	231	27
Part Time Hours	66,971	66,971	0

EXPENDITURES BY DIVISION	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
Human Resources-Center	10,188,676	11,867,445	15,645,671	31.8%	3,778,226
Professional Standards	19,580,352	22,310,780	24,854,638	11.4%	2,543,858
DEPARTMENT TOTAL	29,769,028	34,178,225	40,500,309	18.5%	6,322,084

JSO: PERSONNEL & PROFESSIONAL STANDARDS GENERAL FUND OPERATING

BACKGROUND

This Department of JSO 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 / ENHANCEMENTS

Twenty-seven (27) positions were reallocated from other departments within JSO during FY24 for operating needs.

REVENUE

Charges for Services

- This category houses criminal justice education revenue.

Miscellaneous Revenue

- This category includes miscellaneous services and charges and instructor's fees.

EXPENDITURES

Salaries

- There is currently no cost-of-living increase included in the FY 25 budget. At time of publication, the City's contracts with the various employee unions are currently in negotiations and have not been approved by the City Council. The net increase in this category is mainly due to the addition of twenty-seven positions as detailed below in the Authorized Position Cap section.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 25.

Pension Costs

- This category includes the FY 25 required contribution for the general employees, corrections, and police & fire pension defined benefit plans as well as anticipated general employees and public safety employees defined contribution pension payments. A portion of the increase is related to the additional positions.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. A portion of the increase is related to the additional positions.

Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this department by the City's internal service providers. The change in this category is primarily due to an increase of \$63,508 in fleet vehicle replacements costs. This was somewhat offset with a decrease of \$22,058 in computer system maintenance and security costs.

Insurance Costs and Premiums - Allocations

- This category houses general liability insurance costs.

Professional and Contractual Services

- This category houses the psychological testing contract for new hires.

Other Operating Expenses

- This category consists of various items, the largest of which include \$2.10 million in hardware-software maintenance and licenses, \$1.17 million in combined employee travel and training costs, and \$850,500 in clothing, uniforms, and safety equipment, and \$170,200 in miscellaneous services and charges. The change in this category is due to several factors, the largest of which is an increase of \$288,257 in hardware-software maintenance and licensing costs. This was somewhat offset with a decrease of \$128,000 in employee training.

AUTHORIZED POSITION CAP

Twenty-seven (27) positions were reallocated from other departments within JSO during FY24 for operating needs.

Police Services
General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services	1,631,742	1,706,455	1,568,799	(8.1%)	(137,656)
Revenue From City Agencies	1,700,332	1,708,764	1,673,706	(2.1%)	(35,058)
Fines and Forfeits	286,029	275,000	166,600	(39.4%)	(108,400)
Miscellaneous Revenue	37,190	1,300	25,900	1892.3%	24,600
TOTAL REVENUE	3,655,293	3,691,519	3,435,005	(6.9%)	(256,514)
EXPENSE					
Salaries	20,743,182	22,734,316	24,825,607	9.2%	2,091,291
Salary & Benefit Lapse	0	(1,057,139)	(1,150,235)	8.8%	(93,096)
Pension Costs	4,896,540	5,954,646	6,948,943	16.7%	994,297
Employer Provided Benefits	2,930,833	3,375,008	3,579,258	6.1%	204,250
Internal Service Charges	4,789,162	6,613,835	5,570,015	(15.8%)	(1,043,820)
Insurance Costs and Premiums	1,552	1,260	3,135	148.8%	1,875
Insurance Costs and Premiums - Allocations	180,255	624,652	640,755	2.6%	16,103
Professional and Contractual Services	56,259	24,100	32,000	32.8%	7,900
Other Operating Expenses	15,629,854	16,716,513	17,542,064	4.9%	825,551
Capital Outlay	286,209	100,501	0	(100.0%)	(100,501)
TOTAL EXPENSE	49,513,846	55,087,692	57,991,542	5.3%	2,903,850

AUTHORIZED POSITION CAP	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	359	357	(2)
Part Time Hours	37,996	37,996	0

EXPENDITURES BY DIVISION	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
Budget	1,680,876	1,937,063	2,617,357	35.1%	680,294
Support Services	47,832,970	53,150,629	55,374,185	4.2%	2,223,556
DEPARTMENT TOTAL	49,513,846	55,087,692	57,991,542	5.3%	2,903,850

JSO: POLICE SERVICES GENERAL FUND OPERATING

BACKGROUND

This Department of JSO 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 / ENHANCEMENTS

Two (2) positions were reallocated to other departments within JSO during FY24 for operating needs. One-time funding of \$1.0 million was added for IT capital equipment replacements, additional funding of \$200,000 was added to replace end-of-life computer desktops.

REVENUE

Charges for Services

- This category includes a variety of revenues, the largest of which includes \$723,000 in sheriff's fines and estreatures, \$355,800 in police reports revenue, \$301,071 in property room fund revenue, and \$129,800 in alarm permit fees. The change in this category is mainly driven by decreases of \$65,231 in property room fund revenue, \$56,500 in sheriff's fine and estreature, and \$37,500 in alarm permit fees. These were somewhat offset with an increase of \$23,700 in police reports revenue.

Revenue from City Agencies

- This category houses the 911 emergency user fee fund (SF10701) for reimbursement for call taker salaries.

Fines and Forfeits

- This category houses the alarm citations revenue.

Miscellaneous Revenue

- This category houses miscellaneous sales and charges revenue.

EXPENDITURES

Salaries

- There is currently no cost-of-living increase included in the FY 25 budget. At time of publication, the City's contracts with the various employee unions are currently in negotiations and have not been approved by the City Council. The net increase in this category is due to the normal process of running the department.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 25

Pension Costs

- This category includes the FY 25 required contribution for the general employees, corrections, and police & fire pension defined benefit plans as well as anticipated general employees and public safety employees defined contribution pension payments. A portion of the increase is related to the promotions and special pay increases.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. A portion of the increase is related to the promotions and special pay increases.

Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this department by the City's internal service providers. The change in this category is primarily driven by decreases of \$560,510 in allocated utilities charges, \$298,998 in allocated building maintenance charges, and \$135,383 in ITD replacements costs.

Insurance Costs and Premiums

- This category includes costs for non-payroll insurance.

Insurance Costs and Premiums - Allocations

- This category includes costs for general liability insurance and miscellaneous insurance.

Professional and Contractual Services

- This category houses the contract costs for deaf/blind/foreign language interpretation.

Other Operating Expenses

- This category consists of various items, the largest of which include \$7.67 million in hardware-software maintenance and licenses, \$3.9 million in clothing, uniforms, and safety equipment, \$1.45 million in lease purchase equipment agreements, \$1.2 million in operating supplies, and \$1.08 million in wireless communication costs. The change in this category is driven by several factors, the largest of which includes an increase of \$1.02 million in hardware-software maintenance and licenses.

AUTHORIZED POSITION CAP

Two (2) positions were reallocated to other departments within JSO during FY24 for operating needs.

911 Emergency User Fee
Subfund - 10701

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services	5,542,354	5,482,503	5,855,041	6.8%	372,538
Investment Pool / Interest Earnings	187,870	165,119	241,917	46.5%	76,798
Transfers from Fund Balance	0	1,975,734	1,960,785	(0.8%)	(14,949)
TOTAL REVENUE	5,730,224	7,623,356	8,057,743	5.7%	434,387
EXPENSE					
Salaries	306,507	244,798	248,797	1.6%	3,999
Pension Costs	119,385	149,404	186,106	24.6%	36,702
Employer Provided Benefits	33,304	24,746	22,616	(8.6%)	(2,130)
Internal Service Charges	22,600	24,066	24,566	2.1%	500
Inter-Departmental Billing	2,096,393	2,296,368	2,291,410	(0.2%)	(4,958)
Insurance Costs and Premiums - Allocations	1,152	1,119	1,099	(1.8%)	(20)
Other Operating Expenses	2,223,817	3,430,109	3,748,080	9.3%	317,971
Capital Outlay	141,405	1,397,235	1,523,307	9.0%	126,072
Indirect Cost	55,511	55,511	11,762	(78.8%)	(43,749)
TOTAL EXPENSE	5,000,074	7,623,356	8,057,743	5.7%	434,387

AUTHORIZED POSITION CAP	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	5	5	0
Part Time Hours	0	0	0

911 EMERGENCY USER FEE SUBFUND 10701

BACKGROUND

Municipal Code Section 111.320: The special revenue fund for the operation of the 911 Emergency Telephone System was established pursuant to Section 365.171 of the Florida Statutes and states “a county may impose a “911” fee to be paid by the local exchange subscribers within its boundaries served by the “911” service.” 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.” Some of the eligible expenditures include telephone devices and other equipment for the hearing impaired used in the E911 system, hardware, and software for computer-aided dispatch (CAD) systems and integrated CAD systems for that portion of the system used for E911 call taking.

SERVICE LEVELS / ENHANCEMENTS

One-time funding of \$1.55 million was provided to cover the costs for re-location as well as purchase of office furniture and equipment. An additional \$22,730 was provided for employee training and travel.

REVENUE

Charges for Services

- This category includes fees from landlines, wireless and prepaid cellphones.

Investment Pool / Interest Earnings

- This amount represents the anticipated interest earnings for FY 25.

Transfers from Fund Balance

- Fund balance is appropriated to balance the fund.

EXPENDITURES

Salaries

- There is currently no cost-of-living increase included in the FY 25 budget. At time of publication, the City’s contracts with the various employee unions are currently in negotiations and have not been approved by the City Council. Any change in this category is due to the normal process of running the department.

Pension Costs

- This category includes the FY 25 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category houses the computer system maintenance and security costs provided to the department.

Inter-Departmental Billing

- This category houses the contribution to the Sheriff’s Office and the Fire and Rescue Department for call takers’ salaries. There is reciprocal revenue in the General Fund budgets for both departments.

Insurance Costs and Premiums - Allocations

- This amount includes general liability insurance costs.

Other Operating Expenses

- This category consists of various expenditures, the largest of which include \$1.45 million in hardware-software maintenance and licensing costs, \$1.06 million in telephone and telegraph, \$556,200 in repairs and maintenance, \$507,566 in miscellaneous services and charges. The change in this category is driven by several factors, including an increase of \$410,859 in hardware-software maintenance and licensing costs. This was somewhat offset by decreases of \$89,200 in telephone and telegraph, and \$59,600 in repairs and maintenance.

Capital Outlay

- This amount represents funding provided for the replacement of obsolete equipment in FY 25.

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged.

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Parks, Recreation and Community Services

Parks, Recreation & Community Services
General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services	414,782	327,250	312,500	(4.5%)	(14,750)
Miscellaneous Revenue	472,299	527,875	479,250	(9.2%)	(48,625)
Investment Pool / Interest Earnings	6,500	0	0		0
TOTAL REVENUE	893,581	855,125	791,750	(7.4%)	(63,375)
EXPENSE					
Salaries	16,196,636	17,316,027	17,602,645	1.7%	286,618
Pension Costs	2,969,621	3,840,910	4,226,195	10.0%	385,285
Employer Provided Benefits	2,580,045	2,762,800	2,808,624	1.7%	45,824
Internal Service Charges	10,429,513	10,888,695	11,564,369	6.2%	675,674
Insurance Costs and Premiums - Allocations	1,211,273	1,460,218	1,505,030	3.1%	44,812
Professional and Contractual Services	9,486,891	9,574,968	9,729,652	1.6%	154,684
Other Operating Expenses	7,252,957	7,165,790	7,478,259	4.4%	312,469
Capital Outlay	0	3	3	0.0%	0
Grants, Aids & Contributions	23,100	3,058,132	3,058,132	0.0%	0
Contingencies	0	0	600,000		600,000
Other Uses	20,516	0	0		0
TOTAL EXPENSE	50,170,552	56,067,543	58,572,909	4.5%	2,505,366

AUTHORIZED POSITION CAP	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	260	260	0
Part Time Hours	300,990	306,190	5,200

EXPENDITURES BY DIVISION	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
Disabled Services	736,398	815,398	853,327	4.7%	37,929
Natural and Marine Resources	2,157,303	2,411,878	2,442,408	1.3%	30,530
Parks, Recreation & Community Services - Of	3,247,759	3,427,548	3,818,343	11.4%	390,795
Recreation and Community Programming	29,060,978	30,920,241	32,435,706	4.9%	1,515,465
Senior Services-Center	3,412,177	6,579,306	6,806,011	3.4%	226,705
Social Services	10,670,219	11,015,153	11,213,023	1.8%	197,870
Sport and Entertainment	885,718	898,019	1,004,091	11.8%	106,072
DEPARTMENT TOTAL	50,170,552	56,067,543	58,572,909	4.5%	2,505,366

PARKS, RECREATION AND COMMUNITY SERVICES GENERAL FUND OPERATING

BACKGROUND

The Parks, Recreation and Community Services 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 / ENHANCEMENTS

Additional funding of \$302,026 was provided in FY 25 for emergency shelter assistance to prevent evictions and homelessness in the community. Additional funding of \$80,000 was provided in FY 25 to add security guard services at Lonnie Miller Park, Friendship Fountain, and Riverside Skate Park for increased public safety. Additional 5,200 part-time hours were added for Senior Programming as part of the budget process.

REVENUE

Charges for Services

- This category includes revenue from organized events, tennis lessons, summer camps and docks. The change in this category is mostly driven by expected decreases of \$18,500 in dockage revenue and \$4,000 in tennis lesson revenue, although this is somewhat offset by an expected increase of \$8,000 in organized event revenue in FY 25.

Miscellaneous Revenue

- The category includes revenue from overtime reimbursement, rental of facilities and other miscellaneous charges. The change in this category is mostly driven by expected reductions of \$34,175 in overtime reimbursements and \$23,000 in welfare reimbursements, although this is somewhat offset by an expected increase of \$9,850 in miscellaneous services and charges.

EXPENDITURES

Salaries

- There is currently no cost-of-living increase included in the FY 25 budget. At time of publication, the City's contracts with the various employee unions are currently in negotiations and have not been approved by the City Council. Any change in this category is due to the normal process of running the department.

Pension Costs

- This category includes the FY 25 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this department by the City's internal service providers. The change in this category is driven by several factors, the largest of which include increases of \$392,499 in city-wide building maintenance costs, \$207,654 in computer system maintenance and security costs, \$191,938 in ITD replacement costs, and \$129,402 in combined fleet costs. These were somewhat offset by reductions in other accounts, including \$312,107 in utilities allocation costs.

Insurance Costs and Premiums - Allocations

- This amount includes general liability, miscellaneous insurance, and aviation hull/chemical costs.

Professional and Contractual Services

- This category includes funding for various State mandated programs for mental health and substance abuse programs, residential and homeless services, indigent burial program, the operation and management of Hemming Park, the operation and maintenance of the Brentwood Golf Course, janitorial cleaning services at city parks and community and senior centers, and other operation and maintenance services. The change in this category is mostly driven by an increase of \$151,862 in security guard service charges due to contractual increases as well as the addition of services to be provided at additional parks in FY 25, as previously detailed.

Other Operating Expenses

- This category is made of various expenditures, the largest of which include \$1.48 million in combined repairs and maintenance costs (including supplies and repairs to building and equipment), \$1.23 million in state mandated funding for the Baker Act, and \$1.35 million in rent / mortgage subsidy funding. The change in this category is almost entirely driven by the additional \$302,026 provided in FY 25 for rent / mortgage subsidy funding, as previously detailed.

Grants, Aids and Contributions

- This is the City's match for the Senior Service Program grant which is listed on 2024-504 Schedule B1b. The grant provides activities and programs that promote healthy living for citizens of Duval County that are 60 years of age and over.

Contingencies

- This amount represents the funding for contractual services provided for James Weldon Johnson Park maintenance and programming within the general fund. Due to a Council conflict, this funding is placed in a contingency and will be appropriated as part of ordinance 2024-512.

AUTHORIZED POSITION CAP

The authorized cap is unchanged. Part-time hours were increased by 5,200 hours for Senior Programming as part of the budget process.

Huguenot Park
Subfund - 11301

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services	873,409	880,000	880,000	0.0%	0
Miscellaneous Revenue	7,365	8,000	8,000	0.0%	0
Investment Pool / Interest Earnings	45	755	0	(100.0%)	(755)
Transfers From Other Funds	191,096	303,299	320,115	5.5%	16,816
TOTAL REVENUE	1,071,915	1,192,054	1,208,115	1.3%	16,061
EXPENSE					
Salaries	472,182	490,121	499,602	1.9%	9,481
Salary & Benefit Lapse	0	(6,012)	(5,400)	(10.2%)	612
Pension Costs	92,549	128,717	132,216	2.7%	3,499
Employer Provided Benefits	90,975	96,791	89,184	(7.9%)	(7,607)
Internal Service Charges	264,287	278,134	298,361	7.3%	20,227
Insurance Costs and Premiums - Allocations	5,620	9,331	8,105	(13.1%)	(1,226)
Professional and Contractual Services	779	716	1,116	55.9%	400
Other Operating Expenses	66,242	74,962	77,782	3.8%	2,820
Capital Outlay	0	2	2	0.0%	0
Indirect Cost	119,292	119,292	107,147	(10.2%)	(12,145)
TOTAL EXPENSE	1,111,926	1,192,054	1,208,115	1.3%	16,061

AUTHORIZED POSITION CAP	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	10	10	0
Part Time Hours	1,529	1,529	0

HUGUENOT PARK SUBFUND 11301

BACKGROUND

Section 111.125

The Huguenot Park Trust Fund is funded by revenues generated from entrance fees, miscellaneous sales and camper rentals as well as a subsidy from the General Fund. The code states that expenditures from the trust fund shall be for park maintenance and capital improvements and to offset operating expenses associated with the park.

SERVICE LEVELS / ENHANCEMENTS

Service levels for this subfund are unchanged for fiscal year 2024-2025.

REVENUE

Charges for Services

- This amount represents estimated revenue for entrance fees, camper rentals and annual passes.

Miscellaneous Revenue

- This category includes estimated revenue for miscellaneous sales and charges and telephone/ laundry/ concession commissions.

Investment Pool / Interest Earnings

- This revenue was removed for FY 25 due to negative balances in the fund during some months of FY 24.

Transfers from Other Funds

- This amount represents the transfer from the General Fund Operating fund (SF 00111) to balance up the subfund.

EXPENDITURES

Salaries

- There is currently no cost-of-living increase included in the FY 25 budget. At time of publication, the City's contracts with the various employee unions are currently in negotiations and have not been approved by the City Council. Any change in this category is due to the normal process of running the department.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 25.

Pension Costs

- This category includes the FY 25 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers, the largest of which include \$95,467 in guard service allocation costs, \$61,615 in citywide building maintenance, and \$41,514 in Computer System Maintenance and Security. The change in this category is driven by several factors, the largest of which include increases of \$12,985 in citywide building maintenance, \$3,477 in ITD replacement costs, and \$3,019 in guard service allocation costs.

Insurance Costs and Premiums - Allocations

- This amount includes general liability, miscellaneous insurance, and aviation hull/chemical costs.

Professional and Contractual Services

- This category includes \$1,115 for uniform cleaning costs.

Other Operating Expenses

- This category includes a variety of items, the largest of which include \$20,850 in repairs and maintenance, \$15,000 in credit card fees, \$12,000 in large volume container sanitation costs, \$10,775 in other operating supplies, and \$10,686 in miscellaneous services and charges. The change in this category is primarily driven by an increase of \$3,500 in large volume container sanitation costs, although this is slightly offset by small decreases in other accounts within the category.

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged.

Kathryn A Hanna Park Improvement
Subfund - 11302

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services	2,718,454	2,685,000	2,690,000	0.2%	5,000
Miscellaneous Revenue	129,200	110,250	115,250	4.5%	5,000
Investment Pool / Interest Earnings	52,354	46,161	71,404	54.7%	25,243
TOTAL REVENUE	2,900,008	2,841,411	2,876,654	1.2%	35,243
EXPENSE					
Salaries	726,448	812,641	817,401	0.6%	4,760
Salary & Benefit Lapse	0	(8,945)	(9,064)	1.3%	(119)
Pension Costs	105,640	142,801	155,238	8.7%	12,437
Employer Provided Benefits	161,482	170,926	161,990	(5.2%)	(8,936)
Internal Service Charges	664,377	690,912	725,614	5.0%	34,702
Insurance Costs and Premiums - Allocations	38,504	63,340	43,089	(32.0%)	(20,251)
Professional and Contractual Services	0	1	1	0.0%	0
Other Operating Expenses	603,172	510,894	505,819	(1.0%)	(5,075)
Capital Outlay	0	2	2	0.0%	0
Indirect Cost	177,316	177,316	183,963	3.7%	6,647
Transfers to Other Funds	240,000	281,523	292,601	3.9%	11,078
TOTAL EXPENSE	2,716,939	2,841,411	2,876,654	1.2%	35,243

AUTHORIZED POSITION CAP	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	17	17	0
Part Time Hours	3,918	3,918	0

KATHRYN A HANNA PARK IMPROVEMENT SUBFUND 11302

BACKGROUND

Section 111.125

The Kathryn A. Hanna Park Maintenance and Improvement Fund was established by Ordinance 1989-67-38 to receive all revenues and interest earned by the City of Jacksonville from admission fees, rentals of equipment, 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 / ENHANCEMENTS

Service levels for this subfund are unchanged for fiscal year 2024-2025.

REVENUE

Charges for Services

- This amount represents estimated revenue for camper rentals, entrance fees and annual passes.

Miscellaneous Revenue

- This amount includes various smaller sources of revenue, the largest of which includes \$90,000 in city facility rental revenue.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 25.

EXPENDITURES

Salaries

- There is currently no cost-of-living increase included in the FY 25 budget. At time of publication, the City's contracts with the various employee unions are currently in negotiations and have not been approved by the City Council. Any change in this category is due to the normal process of running the department.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 25.

Pension Costs

- This category includes the FY 25 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers, the largest of which include \$319,876 in allocated utility costs, and \$141,010 in allocated security guard service costs. The change in this category is driven by several factors, the largest of which is an increase of \$21,415 in citywide building maintenance allocation costs.

Insurance Costs and Premiums - Allocations

- This amount includes general liability and miscellaneous insurance costs. The change in this category is almost entirely due to a reduction of \$19,904 in general liability insurance costs.

Other Operating Expenses

- This category includes a variety of items, the largest of which include \$326,327 in repairs and maintenance, \$70,000 in credit card fees, and \$45,000 in miscellaneous services and charges. The change in this category is driven by decreases of \$4,075 in other operating supplies and \$1,000 in repair and maintenance supplies.

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc.

Transfers to Other Funds

- This amount represents a transfer out to the Authorized Capital Project (SF 32111) to fund the CIP project(s):
 - Hanna Park: Parking Lot 11 \$292,601

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged.

Florida Boater Improvement Program
 Subfund - 11306

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services	116,945	110,000	110,000	0.0%	0
Investment Pool / Interest Earnings	842	559	0	(100.0%)	(559)
TOTAL REVENUE	117,787	110,559	110,000	(0.5%)	(559)
EXPENSE					
Professional and Contractual Services	67,678	110,559	110,000	(0.5%)	(559)
TOTAL EXPENSE	67,678	110,559	110,000	(0.5%)	(559)

AUTHORIZED POSITION CAP		Adopted	Proposed	Change
		FY 2023-2024	FY 2024-2025	
	Full Time Positions	0	0	0
	Part Time Hours	0	0	0

FLORIDA BOATER IMPROVEMENT PROGRAM SUBFUND 11306

BACKGROUND

Section 110.413 / Florida Statute 328.66

The Florida Boater Improvement Trust Fund was established by Ordinance 1997-804-E to provide boat-related activities (such as recreational channel marking); removal of floating structures deemed a hazard to public safety and health, as well as manatee and marine mammal protection.

SERVICE LEVELS / ENHANCEMENTS

Service levels for this subfund are unchanged for fiscal year 2024-2025.

REVENUE

Charges for Services

- This amount represents the anticipated FY 25 revenue for boat registration fees.

Investment Pool / Interest Earnings

- This revenue was removed for FY 25 due to negative balances in the fund during some months of FY 24.

EXPENDITURES

Professional and Contractual Services

- The budgeted amount of \$110,000 will be utilized for expenditures related to repairs to city owned boat ramps, docks, etc.

Cecil Field Commerce Center
Subfund - 11308

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services	79,912	85,000	72,000	(15.3%)	(13,000)
Miscellaneous Revenue	5,860	4,500	4,500	0.0%	0
Investment Pool / Interest Earnings	1,286	1,301	0	(100.0%)	(1,301)
Transfers From Other Funds	1,313,736	1,373,180	1,605,304	16.9%	232,124
TOTAL REVENUE	1,400,794	1,463,981	1,681,804	14.9%	217,823
EXPENSE					
Salaries	550,364	480,165	512,304	6.7%	32,139
Salary & Benefit Lapse	0	(5,483)	(4,147)	(24.4%)	1,336
Pension Costs	74,878	95,754	93,030	(2.8%)	(2,724)
Employer Provided Benefits	57,953	59,311	48,237	(18.7%)	(11,074)
Internal Service Charges	65,982	58,566	316,199	439.9%	257,633
Insurance Costs and Premiums - Allocations	6,228	33,411	32,909	(1.5%)	(502)
Professional and Contractual Services	550,685	545,926	545,926	0.0%	0
Other Operating Expenses	14,061	16,698	16,638	(0.4%)	(60)
Capital Outlay	0	2	2	0.0%	0
Indirect Cost	179,631	179,631	120,706	(32.8%)	(58,925)
TOTAL EXPENSE	1,499,782	1,463,981	1,681,804	14.9%	217,823

AUTHORIZED POSITION CAP

	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	6	6	0
Part Time Hours	24,000	24,000	0

CECIL FIELD COMMERCE CENTER SUBFUND 11308

BACKGROUND

The Cecil Field Commerce Center includes the community center, aquatics complex, and the athletic complex.

SERVICE LEVELS / ENHANCEMENTS

Service levels for this subfund are unchanged for fiscal year 2024-2025.

REVENUE

Charges for Services

- This amount represents estimated revenue for organized event charges, summer camp programming and entrance fees. The change in this category is entirely driven by an anticipated reduction in organized event charges during FY 25.

Miscellaneous Revenue

- This category includes miscellaneous sales and charges related to aquatic activities and overtime reimbursement charges.

Investment Pool / Interest Earnings

- This revenue was removed for FY 25 due to negative balances in the fund during some months of FY 24.

Transfers from Other Funds

- This amount represents the transfer from the General Fund Operating fund (SF 00111) to balance up the subfund.

EXPENDITURES

Salaries

- There is currently no cost-of-living increase included in the FY 25 budget. At time of publication, the City's contracts with the various employee unions are currently in negotiations and have not been approved by the City Council. The change in this category is mainly due to an increase of \$34,622 in part time salaries, although this is slightly offset by small decreases in other accounts within the category.

Salary and Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 25.

Pension Costs

- This category includes the FY 25 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers, the largest of which are \$192,133 in utility allocation costs and \$106,158 in computer system maintenance and security costs. The change in this category is driven by several factors, the largest of which include increases of \$181,369 in utility allocation costs and \$61,324 in computer system maintenance and security costs.

Insurance Costs and Premiums - Allocations

- This amount includes miscellaneous insurance and general liability costs.

Professional and Contractual Services

- This category includes funding for maintenance for utilities, pool, fields, etc. at Cecil and Taye' Brown Regional Park.

Other Operating Expenses

- This category consists of various small items, the largest of which include \$7,000 in other operating supplies and \$3,000 in clothing, uniforms and safety equipment, \$1,800 in miscellaneous services and charges, and \$1,800 in office supplies.

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged.

Equestrian Center-NFES Horse
Subfund - 45102

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Investment Pool / Interest Earnings	3,486	2,950	4,692	59.1%	1,742
Transfers From Other Funds	570,421	540,568	331,177	(38.7%)	(209,391)
TOTAL REVENUE	573,907	543,518	335,869	(38.2%)	(207,649)
EXPENSE					
Internal Service Charges	0	182,880	164,565	(10.0%)	(18,315)
Professional and Contractual Services	566,281	360,638	171,304	(52.5%)	(189,334)
TOTAL EXPENSE	566,281	543,518	335,869	(38.2%)	(207,649)

AUTHORIZED POSITION CAP	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

EQUESTRIAN CENTER – NFES HORSE SUBFUND 45102

BACKGROUND

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. This subfund houses the City's subsidy to the NEFL Equestrian Society.

SERVICE LEVELS / ENHANCEMENTS

Service levels for this subfund are unchanged for the fiscal year 2024-2025.

REVENUE

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 25.

Transfers from Other Funds

- Funding from the Taye' Brown Regional trust within subfund 43303 and the General Fund Operating fund (SF 00111) is transferred into this fund to pay the City's subsidy to the NEFL Equestrian Society.

EXPENDITURES

Internal Service Charges

- This amount represents the allocated utilities costs.

Professional and Contractual Services

- This amount represents the contractual amount to be paid to the NEFL Equestrian Society to cover the gap between their estimated revenues and estimated expenditures for FY 25.

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Planning and Development

Planning and Development
General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Permits and Fees	492,156	425,000	425,000	0.0%	0
Charges for Services	1,178,360	1,140,000	1,165,000	2.2%	25,000
Fines and Forfeits	495	0	0		0
TOTAL REVENUE	1,671,011	1,565,000	1,590,000	1.6%	25,000
EXPENSE					
Salaries	2,507,527	2,603,335	2,837,555	9.0%	234,220
Pension Costs	649,941	830,633	760,502	(8.4%)	(70,131)
Employer Provided Benefits	330,649	353,465	365,280	3.3%	11,815
Internal Service Charges	947,816	928,569	719,683	(22.5%)	(208,886)
Insurance Costs and Premiums - Allocations	45,081	24,959	23,333	(6.5%)	(1,626)
Professional and Contractual Services	324,021	623,750	421,500	(32.4%)	(202,250)
Other Operating Expenses	76,620	118,282	111,580	(5.7%)	(6,702)
Capital Outlay	0	1	1	0.0%	0
Supervision Allocation	(36,131)	(55,735)	111,194	(299.5%)	166,929
TOTAL EXPENSE	4,845,524	5,427,259	5,350,628	(1.4%)	(76,631)

AUTHORIZED POSITION CAP	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	37	38	1
Part Time Hours	6,297	6,297	0

EXPENDITURES BY DIVISION	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
Community Planning and Development	1,532,702	1,655,500	1,501,789	(9.3%)	(153,711)
Current Planning	1,406,766	1,507,690	1,466,002	(2.8%)	(41,688)
Development Services	846,907	856,633	928,641	8.4%	72,008
Planning Office of the Director	392,597	639,550	669,153	4.6%	29,603
Transportation Planning	666,552	767,886	785,043	2.2%	17,157
DEPARTMENT TOTAL	4,845,524	5,427,259	5,350,628	(1.4%)	(76,631)

PLANNING AND DEVELOPMENT GENERAL FUND OPERATING

BACKGROUND

The 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.

SERVICE LEVEL / ENHANCEMENTS

Service levels for this department are unchanged for the fiscal year 2024-2025.

REVENUE

Permits and Fees

- This category represents revenue from the collection of right-of-way permits.

Charges for Services

- This category includes revenue from zoning and rezoning fees and comprehensive / amendment fees. The change in this category is due to an anticipated increase of \$25,000 in comprehensive / amendment fees in FY 25.

EXPENDITURES

Salaries

- There is currently no cost-of-living increase included in the FY 25 budget. At time of publication, the City's contracts with the various employee unions are currently in negotiations and have not been approved by the City Council. The change in this category is attributable to the one position in the Office of the Director added during FY 24, as well as pay changes associated with the promotions of certain positions within the Resiliency Office during FY 24.

Pension Costs

- This category includes the FY 25 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes the estimated internal service billings for the various services provided to this department by the City's internal service providers. The change in this category is almost entirely driven by a decrease of \$249,631 in building allocation costs for the department's space in the Ed Ball building, although this was somewhat offset by smaller increases in other accounts within the category.

Insurance Costs and Premiums – Allocations

- This category includes costs for general liability insurance costs.

Professional and Contractual Services

- This category includes funding associated with annual traffic count studies, court reporter services, zoning code update costs, and floodplain review consultants. The change in this category is almost entirely driven by the removal of \$200,000 in professional service funding for the Resiliency Office in order to fund promoted personnel positions within the division.

Other Operating Expenses

- This category includes various small expenses, the largest of which include \$35,606 for employee travel and training, \$20,000 for required public advertising, \$19,200 for miscellaneous services and charges, and \$15,198 for office supplies. The change in this category is driven by several factors, the largest of which include decreases of \$2,725 in miscellaneous services and charges, \$1,760 in employee travel and training, and \$1,180 in hardware-software maintenance and licenses.

Supervision Allocation

- This amount represents the administrative costs that are being allocated to each division within Planning and Development and cross subfunds.

AUTHORIZED POSITION CAP

One (1) Sustainability Manager position was added to the Office of the Director during FY 24. This position was transferred within the General Fund from the Office of Economic Development.

Concurrency Management System
Subfund - 10101

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Impact Fees and Special Assessments	272,913	200,000	250,000	25.0%	50,000
Charges for Services	567,239	510,000	531,000	4.1%	21,000
Investment Pool / Interest Earnings	35,589	35,726	62,123	73.9%	26,397
TOTAL REVENUE	875,741	745,726	843,123	13.1%	97,397
EXPENSE					
Salaries	254,953	355,152	394,644	11.1%	39,492
Pension Costs	96,905	142,182	165,960	16.7%	23,778
Employer Provided Benefits	37,854	51,069	58,428	14.4%	7,359
Internal Service Charges	41,874	40,067	43,804	9.3%	3,737
Insurance Costs and Premiums - Allocations	1,674	1,632	1,753	7.4%	121
Professional and Contractual Services	0	2	2	0.0%	0
Other Operating Expenses	8,630	43,198	42,075	(2.6%)	(1,123)
Capital Outlay	0	1	1	0.0%	0
Supervision Allocation	31,348	35,284	34,860	(1.2%)	(424)
Indirect Cost	43,228	43,228	21,332	(50.7%)	(21,896)
Cash Carryover	0	33,911	80,264	136.7%	46,353
TOTAL EXPENSE	516,466	745,726	843,123	13.1%	97,397

AUTHORIZED POSITION CAP	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	6	7	1
Part Time Hours	0	0	0

CONCURRENCY MANAGEMENT SYSTEM SUBFUND 10101

BACKGROUND

The activities within this subfund manage 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). It also 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. The CMMS ensures that the adopted levels of service and performance standards are not degraded by the issuance of a final development order, or a final development permit. It provides the local structure for administering the state law, Chapter 163, Part II, Florida Statutes.

SERVICE LEVEL / ENHANCEMENTS

One (1) additional City Planner position and \$60,188 in funding for associated personnel and computer equipment costs were added during the FY 25 budget process to manage workloads.

REVENUE

Impact Fees and Special Assessments

- This category houses the FY 25 anticipated mobility plan management fees.

Charges for Services

- This revenue consists of fees received in connection with applications and extensions, appeals, administration, enforcement, and management of the Concurrency Management System.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 25.

EXPENDITURES

Salaries

- There is currently no cost-of-living increase included in the FY 25 budget. At time of publication, the City's contracts with the various employee unions are currently in negotiations and have not been approved by the City Council. The increase in this category is primarily attributable to the additional position added during the FY25 budget process.

Pension Costs

- This category includes the FY 25 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes the estimated internal service billings for the various services provided to this department by the City's internal service providers.

Insurance Costs and Premiums - Allocations

- This amount includes general liability insurance costs.

Other Operating Expenses

- This category is made of various small items, including \$26,198 in dues and subscriptions, \$4,650 for employee travel and training, and \$3,225 for hardware-software maintenance and licenses. The change in this category is entirely driven by a decrease in miscellaneous services and charges.

Supervision Allocation

- This amount represents the administrative costs that are being allocated to each division within Planning and Development and cross subfunds.

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc.

Cash Carryover

- The FY 25 estimated excess revenue is placed in a cash carryover, pending future council approved appropriations.

AUTHORIZED POSITION CAP

One (1) City Planner II position was added during the FY 25 budget process to manage workloads in the department.

Building Inspection
Subfund - 15104

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Permits and Fees	3,109,907	2,437,500	2,673,000	9.7%	235,500
Inspection Fees	16,727,953	15,761,000	15,951,000	1.2%	190,000
Charges for Services	2,197,378	2,096,443	2,107,250	0.5%	10,807
Fines and Forfeits	798,339	392,000	439,080	12.0%	47,080
Miscellaneous Revenue	70,680	50,500	62,000	22.8%	11,500
Investment Pool / Interest Earnings	516,630	445,088	676,699	52.0%	231,611
Transfers from Fund Balance	2,039,260	694,733	4,656,182	570.2%	3,961,449
TOTAL REVENUE	25,460,147	21,877,264	26,565,211	21.4%	4,687,947
EXPENSE					
Salaries	10,553,358	11,514,583	12,550,649	9.0%	1,036,066
Salary & Benefit Lapse	0	(131,417)	(132,735)	1.0%	(1,318)
Pension Costs	2,872,384	3,325,234	3,682,199	10.7%	356,965
Employer Provided Benefits	1,880,533	2,047,300	2,096,313	2.4%	49,013
Internal Service Charges	2,615,730	3,139,614	5,301,981	68.9%	2,162,367
Insurance Costs and Premiums	0	518	518	0.0%	0
Insurance Costs and Premiums - Allocations	73,457	111,821	125,694	12.4%	13,873
Professional and Contractual Services	36,288	213,001	1,110,001	421.1%	897,000
Other Operating Expenses	380,667	606,426	957,966	58.0%	351,540
Capital Outlay	0	2	2	0.0%	0
Supervision Allocation	4,783	20,451	(146,054)	(814.2%)	(166,505)
Indirect Cost	1,029,731	1,029,731	1,018,677	(1.1%)	(11,054)
TOTAL EXPENSE	19,446,931	21,877,264	26,565,211	21.4%	4,687,947

AUTHORIZED POSITION CAP	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	178	189	11
Part Time Hours	6,500	9,100	2,600

BUILDING INSPECTION SUBFUND 15104

BACKGROUND

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 are responsible for ensuring that existing and future developments and construction comply with the Florida Building Code and local ordinances. Their primary role is to ensure the safety of buildings and related landscapes by performing inspections and enforcing fire, building, electrical, plumbing, mechanical, and other related city codes, as well as performing reviews of various permit applications and examining plans.

SERVICE LEVEL / ENHANCEMENTS

Fire and Rescue - Center

One full-time position and \$116,510 in funding for associated personnel, fleet, and computer equipment costs were added during the FY 25 budget process to help address a backlog in plans review work.

Planning and Development

Ten positions were added during FY 24 via 2024-081-E. 2,600 part-time hours and \$273,865 in funding for associated personnel and computer equipment costs were provided during the FY 25 budget process to manage workloads. An additional \$1 million in professional service costs were included for outside plans review vendors in order to improve review times for customers. \$501,847 was provided for renovations and security improvements to their space in the Ed Ball building for increased customer service capacity and public safety.

REVENUE

Fire and Rescue - Center

Charges for Services

- This represents anticipated fire plans review and re-inspection fees.

Fines and Forfeits

- This represents various reinstatement fees.

Jax Citywide Activities

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 25.

Transfers from Fund Balance

- This amount represents the amount needed to balance the fund.

Planning and Development

Permits and Fees

- This category houses the various fees collected by this fund related to construction, including licensed contractor fees, site development review fees and site clearing permit fees. The change in this category is mainly driven by a \$200,000 increase in anticipated building permit review fees.

Inspection Fees

- This category houses the various inspection fees collected by this fund related to construction. The largest of which are \$9.4 million in building inspection fees, \$2.3 million in electrical inspection fees and \$2.1 million in plumbing inspection fees. The change in this category is primarily driven by respective increases of \$100,000 in anticipated budgeted electrical and mechanical inspection fees, although these are slightly offset by a \$15,000 decrease in anticipated budgeted construction inspection fees.

Charges for Services

- This category houses charges for subdivision regulation fees, re-inspection fees and certificates of use.

Fines and Forfeits

- This category includes \$336,000 of various reinstatement fees, as well as \$100,000 in code violation fines.

Miscellaneous Revenue

- This category includes various small revenues including revenues generated from printed materials.

EXPENDITURES

Fire and Rescue - Center

Salaries

- The net increase in this category is mainly due to costs associated with the position added to this area during the FY 25 budget process, as detailed in the Authorized Position Cap section below. There was also an additional \$16,679 in overtime salaries added due to increased workload.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 25.

Pension Costs

- This category includes the FY 25 required contribution for the general employees / police and fire pension defined benefit plan as well as anticipated general employees and public safety defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The change in this category is mostly driven by a \$11,798 increase in fleet vehicle replacement associated with the new position added during the FY 25 budget process.

Insurance Costs and Premiums - Allocations

- This category includes costs for general liability insurance.

Other Operating Expenses

- This category includes various small items, the largest of which include employee travel and training costs of \$6,685, and clothing, uniforms & safety equipment costs of \$3,500.

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc.

Planning and Development

Salaries

- The increase in this category is primarily attributable to costs associated with the addition of ten positions during FY 24 as detailed in the Authorized Position Cap section below. There was also an increase of \$346,402 in part-time salaries associated with the addition of 2,600 part-time hours, as well as an overall increased workload in the department.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 25.

Pension Costs

- This category includes the FY 25 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The change in this category is driven by numerous factors, the largest of which include increases of \$1.1 million in computer system maintenance and security costs, \$481,937 in allocated costs for the Ed Ball building, and \$379,494 in combined Fleet allocation costs.

Insurance Costs and Premiums

- This amount represents funding for non-payroll insurance and bonds.

Insurance Costs and Premiums - Allocations

- This category includes costs for general liability insurance and miscellaneous insurance.

Professional and Contractual Services

- This category houses funding for private sector plans examining/inspections and design consultations. The change in this category is primarily driven by the addition of \$1 million in professional services funding for outside plans review vendors. This is somewhat offset by the removal of one-time funding provided in FY 24.

Other Operating Expenses

- This category includes a variety of expenses, the largest of which include repairs to building and equipment costs of \$501,847, revenue collection fees paid to the Tax Collector of \$189,583, employee clean clothing allowance of \$43,960 and \$40,695 in travel and training costs. The change in this category is almost entirely driven by a one-time funding of \$351,847 in repairs to building and equipment for renovations and security improvements to the department's space in the Ed Ball building.

Supervision Allocation

- This amount represents the administrative costs that are being allocated to each division within Planning and Development and cross subfunds.

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc.

AUTHORIZED POSITION CAP

Fire and Rescue - Center

One (1) Fire Protection Inspector position was added as part of the budget process.

Planning and Development

Ten positions were added during FY 24 via 2024-081-E. Part-time hours were increased by 2,600 hours to manage workloads as part of the budget process.

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Property Appraiser

Property Appraiser
Subfund - 00191

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services	473,608	488,954	495,940	1.4%	6,986
Investment Pool / Interest Earnings	84,733	23,624	23,624	0.0%	0
Transfers From Other Funds	11,143,574	12,044,594	12,089,493	0.4%	44,899
TOTAL REVENUE	11,701,915	12,557,172	12,609,057	0.4%	51,885
EXPENSE					
Salaries	6,018,722	6,678,181	6,619,732	(0.9%)	(58,449)
Salary & Benefit Lapse	0	(144,295)	(148,905)	3.2%	(4,610)
Pension Costs	1,812,995	2,147,308	2,407,390	12.1%	260,082
Employer Provided Benefits	1,083,575	1,135,256	1,108,499	(2.4%)	(26,757)
Internal Service Charges	1,276,382	1,317,640	1,125,591	(14.6%)	(192,049)
Insurance Costs and Premiums - Allocations	32,709	37,067	32,586	(12.1%)	(4,481)
Professional and Contractual Services	509,502	468,334	469,686	0.3%	1,352
Other Operating Expenses	846,465	917,680	994,477	8.4%	76,797
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENSE	11,580,350	12,557,172	12,609,057	0.4%	51,885

AUTHORIZED POSITION CAP	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	113	113	0
Part Time Hours	5,408	6,708	1,300

PROPERTY APPRAISER SUBFUND 00191

BACKGROUND

The Property Appraiser is a constitutional officer within the consolidated City of Jacksonville. As established in Article 10 of the Jacksonville 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 Florida Department of Revenue is responsible for reviewing and approving the Property Appraiser's assessment roll on a yearly basis. However, funding for the Property Appraiser's Office is mainly through a General Fund contribution.

Ordinance 2024-324-E adopted the FY 25 proposed budget for the Property Appraiser. The FY 25 Mayor's proposed budget revised various personnel costs and internal service allocations that were not available when the budget was approved by Council.

SERVICE LEVELS/ENHANCEMENTS

1,300 part-time hours and related costs were added during the budget process.

REVENUE

Charges for Services

- This amount represents the FY 25 revenue for fees from the Community Development District, St. Johns River Water Management District, and Florida Inland Navigation District.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 25.

Transfers from Other Funds

- This amount represents a transfer from the General Fund Operating fund (SF 00111) to balance the fund.

EXPENDITURES

Salaries

- There is currently no cost-of-living increase included in the FY 25 budget. At time of publication, the City's contracts with the various employee unions are currently in negotiations and have not been approved by the City Council. The net increase is mainly driven by the costs related to the additional part-time hours detailed below in the Authorized Cap section.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 25.

Pension Costs

- This category includes the FY 25 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this department by the City's internal service providers. The decrease in this category is driven by several factors, the largest of which includes decreases of \$124,570 in Yates Building Cost Allocation and \$38,438 in Fleet Vehicle Replacement.

Insurance Costs and Premiums - Allocations

- This amount represents the cost of general liability insurance.

Professional and Contractual Services

- This category represents funding for multiple expenditures, the largest of which are the aerial photography contract and software hosting costs for the land records system.

Other Operating Expenses

- This category consists of various items, the largest of which include \$378,817 in hardware / software maintenance and licenses, \$361,223 in postage, and \$131,581 for commercial printing for exemption and TRIM mailings. The change in this category is driven by several factors, the largest of which is a \$34,369 increase in hardware-software licenses due to contractual increases and \$28,660 increase in postage due to USPS rising costs.

AUTHORIZED POSITION CAP

The authorized cap is unchanged. 1,300 Part-time hours were added as part of the budget process.

Public Library

Public Library
General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals FY 2022-2023	Adopted FY 2023-2024	Proposed FY 2024-2025	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	238,775	238,000	289,456	21.6%	51,456
Miscellaneous Revenue	(7,522)	600	600	0.0%	0
Investment Pool / Interest Earnings	1,238	0	0		0
TOTAL REVENUE	232,491	238,600	290,056	21.6%	51,456
EXPENSE					
Salaries	15,812,611	17,430,017	17,568,151	0.8%	138,134
Pension Costs	3,133,460	3,805,655	4,101,072	7.8%	295,417
Employer Provided Benefits	2,504,063	2,764,750	2,621,963	(5.2%)	(142,787)
Internal Service Charges	5,278,460	7,328,351	6,701,232	(8.6%)	(627,119)
Insurance Costs and Premiums - Allocations	1,017,216	1,100,482	1,067,417	(3.0%)	(33,065)
Professional and Contractual Services	1,802,466	1,128,925	1,228,415	8.8%	99,490
Other Operating Expenses	1,478,091	1,521,040	1,534,273	0.9%	13,233
Library Materials	5,243,458	4,644,248	4,644,248	0.0%	0
Capital Outlay	61,986	700,004	4	(100.0%)	(700,000)
Indirect Cost	1,940,560	1,940,560	1,400,304	(27.8%)	(540,256)
TOTAL EXPENSE	38,272,371	42,364,032	40,867,079	(3.5%)	(1,496,953)
AUTHORIZED POSITION CAP					
		Adopted FY 2023-2024	Proposed FY 2024-2025	Change	
Full Time Positions		311	310	(1)	
Part Time Hours		185,496	185,496	0	
EXPENDITURES BY DIVISION					
	Actuals FY 2022-2023	Adopted FY 2023-2024	Proposed FY 2024-2025	Change From Prior Year	
				Percent	Dollar
Libraries	38,272,371	42,364,032	40,867,079	(3.5%)	(1,496,953)
DEPARTMENT TOTAL	38,272,371	42,364,032	40,867,079	(3.5%)	(1,496,953)

PUBLIC LIBRARY GENERAL FUND OPERATING

BACKGROUND

The Jacksonville Public Library system consists of a main library and twenty regional, community and neighborhood branch libraries. The system services the needs of Duval County as well as neighboring areas including Baker, Clay, Nassau, and St. Johns Counties.

SERVICE LEVEL / ENHANCEMENTS

During FY 24, pursuant to Ordinance 2024-0175-E, an Assistant Director for Library Finance and Budget position has been removed.

REVENUE

Charges for Services

- This category includes library fees – internet printing.

Miscellaneous Revenue

- This category houses miscellaneous sales revenue and charges.

EXPENDITURES

Salaries

- There is currently no cost-of-living increase included in the FY 25 budget. At time of publication, the City's contracts with the various employee unions are currently in negotiations and have not been approved by the City Council. Any change in this category is due to the normal process of running the department. This also includes changes related to the one position removed as detailed below in the Authorized Position Cap section.

Pension Costs

- This category includes the FY 25 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes Medicare tax, payroll taxes, employee health insurance and workers compensation insurance.

Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this department by the City's internal service providers. The net change is mostly driven by the decreases of \$768,998 in ITD replacements cost, and \$123,852 in Public Works utilities allocation charges. These were somewhat offset by increases of \$181,608 in allocated building maintenance charges, and \$66,195 in computer systems maintenance & security cost.

Insurance Costs and Premiums - Allocations

- This amount includes general liability and miscellaneous insurance costs.

Professional and Contractual Services

- This category includes funding for janitorial services, security guard services, and the distribution of library materials to all library branches including the main library. The change is mostly driven by the increase of \$94,389 in the security guard contract cost.

Other Operating Expenses

- This category is made up of various small items and several large expenses, including hardware / software maintenance and licenses of \$784,327, equipment maintenance of \$380,371, and operating supplies of \$153,215.

Library Materials

- This amount represents the funding for new library materials.

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc.

AUTHORIZED POSITION CAP

During FY 24, pursuant to Ordinance 2024-0175-E, an Assistant Director for Library Finance and Budget position has been removed. Part-time hours remain unchanged.

Library Conference Facility Trust
Subfund - 15107

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services	0	1	1	0.0%	0
Miscellaneous Revenue	151,300	174,392	216,000	23.9%	41,608
Investment Pool / Interest Earnings	881	0	11,144		11,144
Transfers From Other Funds	244,038	306,642	95,813	(68.8%)	(210,829)
TOTAL REVENUE	396,219	481,035	322,958	(32.9%)	(158,077)
EXPENSE					
Salaries	151,735	190,700	186,144	(2.4%)	(4,556)
Pension Costs	8,554	54,391	14,164	(74.0%)	(40,227)
Employer Provided Benefits	23,972	36,244	29,401	(18.9%)	(6,843)
Insurance Costs and Premiums - Allocations	815	868	824	(5.1%)	(44)
Professional and Contractual Services	37,896	29,850	73,667	146.8%	43,817
Other Operating Expenses	10,801	18,979	18,755	(1.2%)	(224)
Library Materials	0	1	1	0.0%	0
Capital Outlay	0	150,002	2	(100.0%)	(150,000)
TOTAL EXPENSE	233,773	481,035	322,958	(32.9%)	(158,077)

AUTHORIZED POSITION CAP

	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	3	3	0
Part Time Hours	3,328	3,328	0

LIBRARY CONFERENCE FACILITY TRUST SUBFUND 15107

BACKGROUND

The Library Conference Facility Trust was established per Ordinance 2006-237-E and is governed by Municipal Section 111.830. 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 fund and as such, 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-year's fund, as part of the annual budget, may cause negative totals. The upcoming fiscal year budget needs are netted against all year's balances to determine the proposed "changes" to all year's appropriations.

SERVICE LEVEL / ENHANCEMENTS

Service levels for this department/subfund are unchanged for the fiscal year 2024-2025.

REVENUE

Miscellaneous Revenue

- This amount represents anticipated revenue in rental fees of city facilities.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 25.

Transfer from Other Funds

- This amount represents the subsidy from the General Fund Operating (SF00111) to balance up the subfund.

EXPENDITURES

Salaries

- There is currently no cost-of-living increase included in the FY 25 budget. At time of publication, the City's contracts with the various employee unions are currently in negotiations and have not been approved by the City Council. The net decrease is mainly due to turnovers during FY24.

Pension Costs

- This category includes the FY 25 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes Medicare tax, employee health insurance and workers compensation insurance costs. The net change is driven by the decrease in group hospitalization insurance costs.

Insurance Costs and Premiums – Allocations

- This amount represents the general liability insurance cost.

Professional and Contractual Services

- This category includes the cost for security/guard service. The change is due to the increase in the security guard contract cost.

Other Operating Expenses

- This category is made of various small items, the largest of which are \$7,773 in hardware-software maintenance and licenses, \$7,000 in repairs and maintenance, and \$2,500 in advertising and promotion.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged.

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Public Works

Public Works
General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Permits and Fees	1,005	2,000	2,000	0.0%	0
Intergovernmental Revenue	330,681	440,908	440,908	0.0%	0
Charges for Services	106,716	104,819	109,366	4.3%	4,547
Miscellaneous Revenue	6,353,261	6,781,822	7,008,025	3.3%	226,203
TOTAL REVENUE	6,791,663	7,329,549	7,560,299	3.1%	230,750
EXPENSE					
Salaries	11,337,363	12,582,949	13,050,967	3.7%	468,018
Pension Costs	3,315,557	4,387,430	4,585,963	4.5%	198,533
Employer Provided Benefits	2,181,594	2,342,846	2,380,392	1.6%	37,546
Internal Service Charges	5,983,807	6,247,923	5,801,305	(7.1%)	(446,618)
Insurance Costs and Premiums - Allocations	2,831,009	2,873,989	2,972,930	3.4%	98,941
Professional and Contractual Services	14,017,678	25,700,932	24,355,650	(5.2%)	(1,345,282)
Other Operating Expenses	15,467,674	16,042,506	14,603,110	(9.0%)	(1,439,396)
Capital Outlay	244,850	276,340	200,002	(27.6%)	(76,338)
Grants, Aids & Contributions	8,000	0	0		0
Supervision Allocation	(155,192)	(1,088)	(27,296)	2408.8%	(26,208)
Other Uses	(218,889)	0	0		0
TOTAL EXPENSE	55,013,451	70,453,827	67,923,023	(3.6%)	(2,530,804)

AUTHORIZED POSITION CAP	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	296	296	0
Part Time Hours	3,746	3,746	0

EXPENDITURES BY DIVISION	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
Engineering and Construction Management	3,665,341	3,951,178	4,002,388	1.3%	51,210
Mowing and Landscape Maintenance	15,446,424	27,423,515	26,709,955	(2.6%)	(713,560)
Public Works Capital Projects	8,000	0	0		0
Public Works Office of the Director	4,176,752	3,061,575	3,005,462	(1.8%)	(56,113)
Real Estate	1,141,469	1,177,958	864,270	(26.6%)	(313,688)
R-O-W and Stormwater Maintenance	9,870,724	11,906,525	11,674,360	(1.9%)	(232,165)
Solid Waste	1,513,156	1,450,080	1,383,324	(4.6%)	(66,756)
Traffic Engineering	19,191,585	21,482,996	20,283,264	(5.6%)	(1,199,732)
DEPARTMENT TOTAL	55,013,451	70,453,827	67,923,023	(3.6%)	(2,530,804)

PUBLIC WORKS GENERAL FUND OPERATING

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 and Stormwater Maintenance, Solid Waste, and Traffic Engineering.

The Engineering and Construction Management Division's primary responsibility is to plan and design public works projects. The Mowing and Landscape Maintenance Division maintains landscape, including grass, trees, other vegetation and irrigation. The Division also manages all City-wide mowing contracts for City and State rights-of-way. The Public Buildings Division provides security, custodial, maintenance and repair services for all public buildings; the entire activity is housed in an internal service fund. The Real Estate Division manages the financial aspects of the City's real estate holdings in terms of acquisition, appraisals, disposition, inventories, and usage assessments. Right-of-Way and Stormwater Maintenance Division plans and builds streets, highways and drainage facilities. The Solid Waste Division activities within the General Fund Operating fund monitor and collect litter and illegal dumping along streets and public rights-of-way. The Traffic Engineering Division installs, maintains and regulates all street markings, signs, signals and other traffic control devices on city-owned roadways.

SERVICE LEVELS / ENHANCEMENTS

One-time funding of \$217,150 provided in FY24 to purchase a vertical mower has been removed.

REVENUE

Permits and Fees

- This represents the fees for cell tower applications.

Intergovernmental Revenue

- This represents anticipated funding from the Florida Department of Transportation (FDOT) for mowing, litter removal and tree-trimming on public rights-of-way 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

- The bulk of this category is for reimbursements from the FDOT for maintenance of traffic signals (\$3,672,997) and streetlights (\$3,169,878) on State roads.

EXPENDITURES

Salaries

- There is currently no cost-of-living increase included in the FY 25 budget. At time of publication, the City's contracts with the various employee unions are currently in negotiations and have not been approved by the City Council. Any change in this category is due to the normal process of running the department.

Pension Costs

- This category includes the FY 25 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers, the largest of which include \$1.24 million for computer systems maintenance & security, \$1.39 million for combined fleet part, oil & gas, as well as fleet repairs, sublet and rental costs, and \$817,815 for fleet vehicle replacement.

Insurance Costs and Premium - Allocations

- This amount includes general liability and miscellaneous insurance costs.

Professional and Contractual Services

- This category includes funding for various engineering miscellaneous services, right of way mowing and landscaping maintenance, hazard tree service, real estate appraisals and traffic maintenance and studies. The change in this category is mainly due to a decrease of \$1 million in contractual expenses for mowing and landscaping maintenance.

Other Operating Expenses

- This category consists of various small items and several large expenditures, the largest of which include \$12.7 million for streetlight electricity, \$463,822 for operating supplies, and \$397,423 for repair and maintenance supplies. The change in this category is mainly driven by decreases of \$1.1 million in streetlight electricity costs and \$339,629 in JEA utilities improvements.

Capital Outlay

- Funding has been set aside to fund the purchase and installation of street lighting infrastructure.

Supervision Allocation

- This amount represents administrative costs allocated from the Engineering and Construction Management Division for various capital projects and costs allocated from the Solid Waste enterprise fund to the Solid Waste General Fund Operating fund activities.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged.

Tree Protection & Related Expenditures
Subfund - 15304

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Miscellaneous Revenue	4,747,122	530,506	573,834	8.2%	43,328
TOTAL REVENUE	4,747,122	530,506	573,834	8.2%	43,328
EXPENSE					
Salaries	68,753	70,315	70,315	0.0%	0
Pension Costs	8,250	8,438	8,438	0.0%	0
Employer Provided Benefits	15,196	15,362	15,109	(1.6%)	(253)
Insurance Costs and Premiums - Allocations	320	327	316	(3.4%)	(11)
Other Operating Expenses	519,897	436,064	479,656	10.0%	43,592
TOTAL EXPENSE	612,416	530,506	573,834	8.2%	43,328
AUTHORIZED POSITION CAP					
		Adopted	Proposed	Change	
		FY 2023-2024	FY 2024-2025		
Full Time Positions		1	1	0	
Part Time Hours		0	0	0	

TREE PROTECTION AND RELATED EXPENDITURES SUBFUND 15304

BACKGROUND

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, developers mitigate their loss or destruction by planting replacement trees or by paying a monetary contribution to the fund. All monetary contributions are to be used exclusively for the planting or replanting of mitigation trees, and for their maintenance, along the public rights-of-way and on public lands within Duval County. Pursuant to Municipal Code Section 111.760 the amount appropriated from these funds for tree maintenance in any fiscal year cannot exceed twenty-five percent of the budgeted amounts for tree maintenance within the Public Works Department.

SERVICE LEVELS / ENHANCEMENTS

Service levels for this subfund are unchanged for the fiscal year 2024-2025.

REVENUES

Miscellaneous Revenue

- This category represents the appropriation of available revenue to balance the fund.

EXPENDITURES

Salaries

- There is currently no cost-of-living increase included in the FY 25 budget. At time of publication, the City's contracts with the various employee unions are currently in negotiations and have not been approved by the City Council. Any change in this category is due to the normal process of running the department.

Pension Costs

- This category includes the FY 25 required contribution for the anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Insurance Costs and Premiums – Allocations

- This amount includes general liability insurance costs.

Other Operating Expenses

- This category includes \$479,516 of funding in trust fund authorized expenditures, which represents the value of 25% of the budgeted tree maintenance funding within various Public Works activities, as well as \$140 for clothing / cleaning allowance.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged.

Solid Waste Disposal
Subfund - 43101

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Franchise Fees	14,204,968	14,290,905	15,442,832	8.1%	1,151,927
Charges for Services	29,116,122	28,222,425	28,789,129	2.0%	566,704
Solid Waste / Stormwater User Fees	43,619,813	42,849,355	43,503,417	1.5%	654,062
Revenue From City Agencies	167,801	145,948	93,767	(35.8%)	(52,181)
Fines and Forfeits	6,518	5,000	6,500	30.0%	1,500
Miscellaneous Revenue	1,412,880	1,371,345	1,504,104	9.7%	132,759
Investment Pool / Interest Earnings	966,797	791,811	1,632,186	106.1%	840,375
Transfers From Other Funds	0	0	20,769		20,769
General Fund Loan	24,895,486	57,250,426	92,984,449	62.4%	35,734,023
TOTAL REVENUE	114,390,385	144,927,215	183,977,153	26.9%	39,049,938
EXPENSE					
Salaries	7,352,400	6,925,378	6,983,561	0.8%	58,183
Salary & Benefit Lapse	0	(213,111)	(211,942)	(0.5%)	1,169
Pension Costs	1,459,080	1,826,858	2,047,925	12.1%	221,067
Employer Provided Benefits	1,366,428	1,384,362	1,414,119	2.1%	29,757
Internal Service Charges	5,522,822	5,872,087	5,523,766	(5.9%)	(348,321)
Insurance Costs and Premiums - Allocations	429,936	348,760	339,160	(2.8%)	(9,600)
Professional and Contractual Services	60,866,438	82,341,636	87,838,473	6.7%	5,496,837
Other Operating Expenses	13,081,074	13,546,475	13,299,614	(1.8%)	(246,861)
Capital Outlay	0	1	1	0.0%	0
Debt Management Fund Repayments	2,682,362	2,923,389	5,947,004	103.4%	3,023,615
Supervision Allocation	(310,155)	(321,171)	(294,963)	(8.2%)	26,208
Indirect Cost	2,623,590	2,623,590	2,260,509	(13.8%)	(363,081)
Transfers to Other Funds	1,605,600	1,923,475	2,429,500	26.3%	506,025
General Fund - Loan / Loan Repayment	17,340,267	25,745,486	56,400,426	119.1%	30,654,940
TOTAL EXPENSE	114,019,842	144,927,215	183,977,153	26.9%	39,049,938

AUTHORIZED POSITION CAP

	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	116	116	0
Part Time Hours	4,300	4,300	0

SOLID WASTE DISPOSAL SUBFUND 43101

BACKGROUND

Municipal Code Chapter 382

The Solid Waste Disposal subfund accounts for solid waste disposal operations, including the collection of household and commercial waste, yard debris, recyclables and disposal activities, most notably at the Trail Ridge landfill. It is comprised of multiple activities that include Collection Administration, Downtown Collection, Residential Collection and Disposal Operations.

SERVICE LEVELS / ENHANCEMENTS

One-time funding of \$1.2 million for the purchase of three garbage collection trucks in FY24 has been removed.

REVENUE

Franchise Fees

- This category represents residential and non-residential franchise fees anticipated in FY 25.

Charges for Services

- This category is made of various fees and charges, the largest of which are commercial tipping fees of \$12.9 million, residential tipping fees of \$7.3 million and internal host fees of \$4.4 million.

Solid Waste / Stormwater User Fees

- The revenue in this category is from anticipated Solid Waste user fees, discounts, uncollectibles and late fees.

Revenue From City Agencies

- This amount represents costs billed to City departments for the tonnage of litter and waste dumped at Trail Ridge Landfill.

Fines and Forfeits

- This amount represents the revenue from code violation fines.

Miscellaneous Revenue

- This category includes funding for the sale of recyclable products and miscellaneous sales and charges.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 25.

Transfers From Other Funds

- This amount represents the funding being transferred from the IT System Development Fund (SF 53106).

General Fund Loan

- This amount represents a loan from the General Fund Operating fund (SF 00111) to balance the subfund.

EXPENDITURES

Salaries

- There is currently no cost-of-living increase included in the FY 25 budget. At time of publication, the City's contracts with the various employee unions are currently in negotiations and have not been approved by the City Council. Any change in this category is due to the normal process of running the department.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 25.

Pension Costs

- This category includes the FY 25 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The change in this category is mainly driven by a \$1,047,671 decrease in fleet vehicles, which is largely offset by an increase of \$605,975 in fleet repairs, and fleet part, oil and gas.

Insurance Costs and Premiums - Allocations

- This amount includes general liability and miscellaneous insurance costs.

Professional and Contractual Services

- This category includes expenditures for the garbage hauler contracts of \$62.0 million, hauler fuel costs of \$4.8 million, processing of recyclable materials of \$4.37 million, and the operation of the Trail Ridge landfill of \$15.8 million. The increase in this category is mainly due to increases of \$3.0 million in the hauler contracts and \$1.6 million in recyclable material processing fees.

Other Operating Expenses

- This category consists of various small expenditures and several large items, the largest of which include \$11.97 million in landfill charges and \$875,950 in miscellaneous services and charges. The change in this category is mostly driven by a \$253,295 decrease in miscellaneous services and charges, although this is somewhat offset by small increases in other accounts within the category.

Debt Management Fund Repayments

- This category represents principal and interest payments for previously funded capital projects.

Supervision Allocation

- This represents administrative costs within Solid Waste Disposal fund (SF 43101) that are allocated to General Fund Operating fund (SF 00111) activities.

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc.

Transfers to Other Funds

- This amount represents a loan payment to the General Fund Operating fund (SF 00111) pursuant to Ordinance 2018-458-E.

General Fund – Loan / Loan Repayment

- This amount represents the repayment of the General Fund loan from FY 24.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged.

Contamination Assessment
Subfund - 43102

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services	434,359	420,130	450,633	7.3%	30,503
TOTAL REVENUE	434,359	420,130	450,633	7.3%	30,503
EXPENSE					
Internal Service Charges	0	4,275	1,556	(63.6%)	(2,719)
Professional and Contractual Services	26,146	119,775	122,573	2.3%	2,798
Other Operating Expenses	0	12,800	6,800	(46.9%)	(6,000)
Cash Carryover	0	283,280	319,704	12.9%	36,424
TOTAL EXPENSE	26,146	420,130	450,633	7.3%	30,503
AUTHORIZED POSITION CAP					
		Adopted	Proposed	Change	
		FY 2023-2024	FY 2024-2025		
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

CONTAMINATION ASSESSMENT SUBFUND 43102

BACKGROUND

Municipal Code Section 380.404(a)(1)

A Resource Recovery Fee is applied to each Class I and III ton deposited at the Trail Ridge (City-owned) landfill, and Class III tons deposited at the Old Kings Road (private) landfill. Resource Recovery Fees are categorized as either internal or external host fees dependent upon the relevance to Class I and III tonnage, respectively. Both host fees are assessed at the rate of \$0.24 per ton and are used for assessment and remediation of contamination at closed landfills.

SERVICE LEVELS / ENHANCEMENTS

Service levels for this subfund are unchanged for the fiscal year 2024-2025.

REVENUE

Charges for Services

- This represents internal and external host fees driven by the amount of tonnage received at Trail Ridge Landfill.

EXPENDITURES

Internal Service Charges

- This category includes funding for OGC legal allocation.

Professional and Contractual Services

- This category represents expenditures for semi-annual groundwater sampling, contamination assessment reports and other required reports for the Florida Department of Environmental Protection.

Other Operating Expenses

- This category represents expenditures including \$5,000 in miscellaneous services and charges used for permits, debris disposal and engineering services, \$1,500 in repairs and maintenance, and \$300 in operating supplies.

Cash Carryover

- The FY 25 estimated revenues over expenses is being placed in a cash carryover, pending future council approved appropriations for remediation activities.

Landfill Closure
Subfund - 43103

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services	3,254,998	3,231,724	3,042,587	(5.9%)	(189,137)
TOTAL REVENUE	3,254,998	3,231,724	3,042,587	(5.9%)	(189,137)
EXPENSE					
Salaries	251,687	247,205	253,142	2.4%	5,937
Pension Costs	538	5,900	6,538	10.8%	638
Employer Provided Benefits	60,756	62,689	57,285	(8.6%)	(5,404)
Internal Service Charges	8,016	8,432	10,207	21.1%	1,775
Insurance Costs and Premiums - Allocations	1,179	1,129	1,114	(1.3%)	(15)
Professional and Contractual Services	16,409	66,210	66,210	0.0%	0
Other Operating Expenses	1,108,285	1,845,332	1,561,150	(15.4%)	(284,182)
Capital Outlay	0	2	2	0.0%	0
Cash Carryover	0	994,825	1,086,939	9.3%	92,114
TOTAL EXPENSE	1,446,870	3,231,724	3,042,587	(5.9%)	(189,137)
AUTHORIZED POSITION CAP					
		Adopted	Proposed	Change	
		FY 2023-2024	FY 2024-2025		
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 Subfund 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 the Old Kings Road (private) landfill.

SERVICE LEVELS / ENHANCEMENTS

Service levels for this subfund are unchanged for the fiscal year 2024-2025.

REVENUE

Charges for Services

- This represents internal and external host fees driven by increased tonnage received at Trail Ridge Landfill.

EXPENDITURES

Salaries

- There is currently no cost-of-living increase included in the FY 25 budget. At time of publication, the City's contracts with the various employee unions are currently in negotiations and have not been approved by the City Council. Any change in this category is due to the normal process of running the department.

Pension Costs

- This category includes the FY 25 required contribution for general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The net change in this category is mainly due to a decrease of \$7,525 in group hospitalization insurance, which is somewhat offset by an increase of \$1,813 in worker's compensation.

Internal Services Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers.

Insurance Costs and Premium - Allocations

- This amount includes general liability insurance costs.

Professional and Contractual Services

- This category represents expenditures for semi-annual groundwater monitoring, sampling, and other post-closure activities at the East and North landfills.

Other Operating Expenses

- This category is made up of various expenditures, the largest of which is \$1.39 million in miscellaneous services and charges. The change in this category is mostly driven by a decrease of \$260,582 in miscellaneous services and charges.

Cash Carryover

- The FY 25 estimated revenues over expenses are being placed in a cash carryover, pending future council approved appropriations for assessment activities.

Solid Waste Facilities Mitigation
Subfund - 43301

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services	224,696	229,417	231,690	1.0%	2,273
Investment Pool / Interest Earnings	30,823	28,365	41,033	44.7%	12,668
TOTAL REVENUE	255,519	257,782	272,723	5.8%	14,941
EXPENSE					
Cash Carryover	0	257,782	272,723	5.8%	14,941
TOTAL EXPENSE	0	257,782	272,723	5.8%	14,941

AUTHORIZED POSITION CAP	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
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 Subfund 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 each Class I ton deposited at 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 / ENHANCEMENTS

Service levels for this subfund are unchanged for the fiscal year 2024-2025.

REVENUE

Charges for Services

- This represents internal host fees driven by tonnage received at Trail Ridge Landfill.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 25.

EXPENDITURES

Cash Carryover

- The FY 25 estimated revenue is being placed in a cash carryover, pending future council approved appropriations for mitigation activities.

Solid Waste Class III Mitigation
Subfund - 43302

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services	451,054	411,964	471,599	14.5%	59,635
Investment Pool / Interest Earnings	38,753	31,772	56,614	78.2%	24,842
Transfers from Fund Balance	0	0	734,787		734,787
TOTAL REVENUE	489,807	443,736	1,263,000	184.6%	819,264
EXPENSE					
Transfers to Other Funds	0	0	1,263,000		1,263,000
Cash Carryover	0	443,736	0	(100.0%)	(443,736)
TOTAL EXPENSE	0	443,736	1,263,000	184.6%	819,264
AUTHORIZED POSITION CAP					
		Adopted	Proposed	Change	
		FY 2023-2024	FY 2024-2025		
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 subfund was established to mitigate concerns in areas surrounding Class III Disposal Sites (private construction and demolition debris landfills). External Host Fees (formerly resource recovery) are generated by a recovery fee of \$0.50 per Class III ton processed at the private landfills. Mitigation projects are determined pursuant to the City of Jacksonville's Municipal Code, chapter 380, Part 4, and funding is approved by Council.

SERVICE LEVELS / ENHANCEMENTS

\$1.26 million has been budgeted to fund capital projects for fiscal year 2024-2025.

REVENUE

Charges for Services

- This represents external host fees that are driven by the tonnage estimated to be received at private facilities/landfills (Class III).

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 25.

Transfers From Fund Balance

- Fund balance is appropriated to balance the fund.

EXPENDITURES

Transfers to Other Funds

- This represents the amount being transferred into Subfund 32124 for capital projects.

Cash Carryover

- The FY 24 estimated excess revenue has been removed.

SW Facilities Mitigation Projects
Subfund - 43303

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services	224,696	229,417	231,690	1.0%	2,273
Investment Pool / Interest Earnings	5,044	4,591	4,488	(2.2%)	(103)
TOTAL REVENUE	229,740	234,008	236,178	0.9%	2,170
EXPENSE					
Other Operating Expenses	0	0	236,178		236,178
Transfers to Other Funds	235,293	234,008	0	(100.0%)	(234,008)
TOTAL EXPENSE	235,293	234,008	236,178	0.9%	2,170
AUTHORIZED POSITION CAP					
		Adopted	Proposed	Change	
		FY 2023-2024	FY 2024-2025		
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 Subfund was established to record and account for capital projects attributed to Class I landfill mitigation capital projects as well as to provide a separate subfund to isolate the Taye Brown Regional Park Improvement District's share of Internal Host Fees collected at the Trail Ridge Landfill, and associated investment earnings, from general mitigation activities.

The subfund also serves as the Taye Brown Regional Park Improvement Trust Fund, a permanent, on-going trust fund of the City of Jacksonville. The subfund is authorized to accept Council appropriations, gifts, fees, and other types of donations.

SERVICE LEVELS / ENHANCEMENTS

Service levels for this subfund are unchanged for the fiscal year 2024-2025.

REVENUE

Charges for Services

- This represents the internal host fee revenue needed to cover the FY 25 contract cost for the Northeast Florida Equestrian Society to run the Equestrian Center.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 25.

EXPENDITURES

Other Operating Expenses

- This represents the City's cost to support the operating costs for a contract with the Northeast Florida Equestrian Society to run the Equestrian Center.

Transfers to Other Funds

- Funding movement from this fund to the Equestrian Center fund (SF 45102) in FY24 has been removed.

Stormwater Service
Subfund - 44101

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Solid Waste / Stormwater User Fees	33,909,852	33,637,871	34,128,565	1.5%	490,694
Investment Pool / Interest Earnings	1,160,687	241,433	329,725	36.6%	88,292
TOTAL REVENUE	35,070,539	33,879,304	34,458,290	1.7%	578,986
EXPENSE					
Salaries	4,837,883	6,735,628	6,664,051	(1.1%)	(71,577)
Pension Costs	600,324	909,501	1,018,743	12.0%	109,242
Employer Provided Benefits	1,186,049	1,512,111	1,489,253	(1.5%)	(22,858)
Internal Service Charges	3,852,090	4,312,445	3,723,118	(13.7%)	(589,327)
Insurance Costs and Premiums - Allocations	67,348	56,782	112,796	98.6%	56,014
Professional and Contractual Services	7,258,048	7,422,341	8,064,597	8.7%	642,256
Other Operating Expenses	505,208	574,706	582,856	1.4%	8,150
Capital Outlay	0	2	2	0.0%	0
Debt Management Fund Repayments	831,796	477,086	459,955	(3.6%)	(17,131)
Indirect Cost	658,005	658,005	724,028	10.0%	66,023
Transfers to Other Funds	11,986,384	11,220,697	11,618,891	3.5%	398,194
TOTAL EXPENSE	31,783,135	33,879,304	34,458,290	1.7%	578,986

AUTHORIZED POSITION CAP

	Adopted FY 2023-2024	Proposed FY 2024-2025	Change
Full Time Positions	53	53	0
Part Time Hours	0	0	0

STORMWATER SERVICE SUBFUND 44101

BACKGROUND

Municipal Code Chapter 754.107(a)

The Stormwater Services fund provides a dedicated funding source (through the Stormwater fee) and operating budget for various Departments including Neighborhood and Public Works. 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, as well as stormwater treatment facilities (ponds).

SERVICE LEVELS / ENHANCEMENTS

Public Works:

One-time funding of \$590,000 provided in FY 24 to purchase two street sweeper vehicles has been removed. One-time funding of \$588,000 is provided in FY25 to purchase a sewer vacuum truck.

REVENUE

Public Works

Solid Waste / Stormwater User Fees

- The revenue in this category is from anticipated Stormwater user fees, discounts, uncollectible and late fees.

Jax Citywide Activities

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for SF44101 and SF44102, as interest earnings for stormwater capital projects are posted to the operating fund.

EXPENDITURES

Jax Citywide Activities

Debt Management Fund Repayments

- This represents debt payments for previously funded Stormwater capital projects.

Transfers to Other Funds

- This represents the code required transfer to the Stormwater Services - Capital Project fund (SF 44102) to be used as pay-go for Stormwater capital projects.

Neighborhoods

Salaries

- There is currently no cost-of-living increase included in the FY 25 budget. At time of publication, the City's contracts with the various employee unions are currently in negotiations and have not been approved by the City Council. Any change in this category is due to the normal process of running the department.

Pension Costs

- This category includes the FY 25 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes the estimated internal service billings for computer systems maintenance and security.

Insurance Costs and Premiums - Allocations

- This amount represents the cost of general liability insurance.

Professional and Contractual Services

- This category includes laboratory costs for stormwater sample analyses.

Other Operating Expenses

- This category consists of various expenditures, the largest being \$4,954 for other operating supplies.

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc.

Public Works

Salaries

- The net decrease in this category is mainly due to a lower allocation of position costs between the subfund and General Fund (SF 00111).

Pension Costs

- This category includes the FY 25 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The change in this category is due to several factors, the largest of which includes a decrease of \$621,816 in fleet vehicle replacement. However, this is somewhat offset by increases in other expenditures in this category.

Insurance Costs and Premiums - Allocations

- This amount represents the cost of general liability insurance.

Professional and Contractual Services

- This category includes funding for various flood and drainage mitigation efforts such as re-grading storm ditches, clearing debris from storm canals and ditches, maintenance of collection and pumping systems, and maintenance of stormwater treatment facilities (ponds).

Other Operating Expenses

- This category is made of various small and large expenditures, the largest of which include \$323,903 in repairs and maintenance and \$93,150 in equipment rentals. The change in this category is mainly due to increases of \$5,000 in other operating supplies and \$3,150 in equipment rentals.

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged.

Public Building Allocations
Subfund - 54101

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Internal Service Revenue	55,658,143	58,908,566	56,510,649	(4.1%)	(2,397,917)
Miscellaneous Revenue	190,077	196,742	131,619	(33.1%)	(65,123)
Investment Pool / Interest Earnings	200,598	151,263	293,703	94.2%	142,440
General Fund Loan	0	0	1,000,000		1,000,000
Transfers from Fund Balance	227,030	250,000	250,000	0.0%	0
TOTAL REVENUE	56,275,848	59,506,571	58,185,971	(2.2%)	(1,320,600)
EXPENSE					
Salaries	3,263,301	3,788,332	3,883,573	2.5%	95,241
Salary & Benefit Lapse	0	(98,663)	(103,747)	5.2%	(5,084)
Pension Costs	693,473	782,562	863,594	10.4%	81,032
Employer Provided Benefits	640,699	693,079	713,083	2.9%	20,004
Internal Service Charges	12,503,301	12,376,112	10,248,666	(17.2%)	(2,127,446)
Inter-Departmental Billing	34,546	40,000	35,000	(12.5%)	(5,000)
Insurance Costs and Premiums - Allocations	2,666,520	3,023,738	2,988,991	(1.1%)	(34,747)
Professional and Contractual Services	8,430,610	10,580,693	10,933,612	3.3%	352,919
Other Operating Expenses	19,896,167	24,746,045	23,376,167	(5.5%)	(1,369,878)
Capital Outlay	8,250	176,627	42,338	(76.0%)	(134,289)
Supervision Allocation	0	0	0		0
Indirect Cost	1,162,749	1,162,749	1,056,985	(9.1%)	(105,764)
Transfers to Other Funds	2,666,354	2,145,954	4,147,709	93.3%	2,001,755
Cash Carryover	0	89,343	0	(100.0%)	(89,343)
TOTAL EXPENSE	51,965,970	59,506,571	58,185,971	(2.2%)	(1,320,600)

AUTHORIZED POSITION CAP

	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	61	61	0
Part Time Hours	0	0	0

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 / ENHANCEMENTS

Funding was provided in FY 25 to connect the Ed Ball building to the JEA chilled water line. This will reduce future utility costs and will keep the city from having to replace the end-of-life Ed Ball chiller equipment.

REVENUE

Internal Service Revenue

- 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.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 25.

General Fund Loan

- The general fund has provided a \$1 million loan to help spread the cost of connecting to the JEA chilled water line. This loan will be repaid in FY 26.

Transfers from Fund Balance

- Fund balance is being appropriated for the emergency funds authorized in 2024-504 section 11.8.

EXPENDITURES

Salaries

- There is currently no cost-of-living increase included in the FY 25 budget. At time of publication, the City's contracts with the various employee unions are currently in negotiations and have not been approved by the City Council. Any change in this category is due to the normal process of running the department.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 25.

Pension Costs

- This category includes the FY 25 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The net decrease is driven by a \$1,357,714 decrease in citywide building maintenance, a \$490,122 decrease in the utilities allocation and the removal of \$318,629 in IT system development charges.

Inter-Departmental Billing

- This category contains the billings from Fire and Rescue to perform fire inspections at City buildings.

Insurance Costs and Premiums - Allocations

- This amount includes general liability and miscellaneous insurance costs.

Professional and Contractual Services

- This amount includes most of the city's security guard contracts, alarm service contracts, cleaning and janitorial contracts, and other maintenance contract agreements. The increase is being driven by increases in the janitorial / cleaning contract of \$178,583 and the security guard contract of \$115,765.

Other Operating Expenses

- This category is made of various small items and several large expenditures including electricity of \$11.3 million, water and sewer of \$4.6 million, chilled water of \$3.2 million, and repairs and maintenance, including supplies, of \$3,665,000. The net decrease is due to decreases in electricity and chilled water costs of \$1,220,479.

Capital Outlay

- Capital funding has been provided to replace automated external defibrillators at various city buildings.

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc.

Transfers to Other Funds

- This amount includes a transfer to the General Fund Operating fund (SF 00111) to pay the debt service costs for the Ed Ball and the Haverty's buildings of \$2,147,709 and a transfer to the Authorized Capital Project fund (FD 32124) of \$2.0 million to connect the Ed Ball building to the JEA chilled water line.

AUTHORIZED POSITION CAP

The authorized full-time and part-time cap is unchanged.

Supervisor of Elections

Supervisor of Elections
 General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Miscellaneous Revenue	205,080	142,248	76,950	(45.9%)	(65,298)
TOTAL REVENUE	205,080	142,248	76,950	(45.9%)	(65,298)
EXPENSE					
Salaries	5,567,347	5,978,817	4,056,384	(32.2%)	(1,922,433)
Pension Costs	492,357	697,125	648,860	(6.9%)	(48,265)
Employer Provided Benefits	372,949	353,608	332,203	(6.1%)	(21,405)
Internal Service Charges	643,869	743,600	758,943	2.1%	15,343
Insurance Costs and Premiums - Allocations	60,054	60,425	100,457	66.3%	40,032
Professional and Contractual Services	182,395	54,675	27,492	(49.7%)	(27,183)
Other Operating Expenses	3,228,474	2,783,993	2,406,781	(13.5%)	(377,212)
Capital Outlay	608,963	419,301	1	(100.0%)	(419,300)
Contingencies	0	100,000	0	(100.0%)	(100,000)
TOTAL EXPENSE	11,156,408	11,191,544	8,331,121	(25.6%)	(2,860,423)

AUTHORIZED POSITION CAP	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	32	32	0
Part Time Hours	228,704	118,401	(110,303)

EXPENDITURES BY DIVISION	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
Elections	6,756,863	6,596,048	3,790,107	(42.5%)	(2,805,941)
Registration	4,399,545	4,595,496	4,541,014	(1.2%)	(54,482)
DEPARTMENT TOTAL	11,156,408	11,191,544	8,331,121	(25.6%)	(2,860,423)

SUPERVISOR OF ELECTIONS GENERAL FUND OPERATING

BACKGROUND

The Supervisor of Elections Office 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 of Duval County in accordance with the elections laws of Florida. There will be one county-wide election held during FY 25, compared to two elections held during FY 24.

SERVICE LEVELS / ENHANCEMENTS

There will be one county-wide election held during FY 25, compared to two elections held during FY 24.

REVENUE

Miscellaneous Revenue

- This category houses miscellaneous revenues such as petition fees.

EXPENDITURES

Salaries

- The net change in this category is primarily driven by a decrease of \$1.85 million in part-time salaries, which is mostly attributable to the decreased number of elections in FY 25.

Pension Costs

- This category includes the FY 25 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The change in this category is mainly due to the increased group hospitalization insurance expenses.

Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this department by the City's internal service providers. The change in this category is driven by several factors, the largest of which includes increases of \$45,770 in ITD replacements and \$17,395 in allocated building maintenance costs. However, these are largely offset by decreases of \$25,273 in computer system maintenance costs and \$22,651 in copy center costs.

Insurance Costs and Premiums - Allocations

- This category includes general liability and miscellaneous insurance costs.

Professional and Contractual Services

- This category includes \$24,891 for security/guard services and \$2,600 for janitorial services related to the election(s) to be held in FY 25.

Other Operating Expenses

- This category houses various expenses, the largest of which include \$878,338 in hardware/software licensing & maintenance, \$720,643 in postage and printing, \$365,793 in building rental costs, and \$105,918 in miscellaneous services and charges. The net decrease in this category is driven by the reduction in the number of elections from FY 24 to FY 25.

Capital Outlay

- Capital funding of \$419,301 provided in FY24 for the purchase of ExpressVote ballot marking devices and printers has been removed.

AUTHORIZED POSITION CAP

The authorized cap is unchanged. Part-time hours decreased by 110,303 hours mainly due to the reduced number of elections held during FY 25.

Tax Collector

Tax Collector
Subfund - 00193

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Permits and Fees	11,215	13,500	13,500	0.0%	0
Charges for Services	11,037,199	10,785,405	11,249,493	4.3%	464,088
Miscellaneous Revenue	15,049	4,500	5,000	11.1%	500
Investment Pool / Interest Earnings	65,070	0	40,949		40,949
Transfers From Other Funds	12,593,452	15,143,140	14,543,163	(4.0%)	(599,977)
TOTAL REVENUE	23,721,985	25,946,545	25,852,105	(0.4%)	(94,440)
EXPENSE					
Salaries	12,582,416	14,338,542	14,356,384	0.1%	17,842
Salary & Benefit Lapse	0	(313,116)	(326,532)	4.3%	(13,416)
Pension Costs	2,651,678	3,388,330	3,610,194	6.5%	221,864
Employer Provided Benefits	2,093,076	2,213,915	2,218,746	0.2%	4,831
Internal Service Charges	2,765,858	2,842,379	2,752,438	(3.2%)	(89,941)
Insurance Costs and Premiums	1,994	2,500	2,500	0.0%	0
Insurance Costs and Premiums - Allocations	101,956	339,819	194,510	(42.8%)	(145,309)
Professional and Contractual Services	149,229	276,633	284,665	2.9%	8,032
Other Operating Expenses	2,538,607	2,707,542	2,759,199	1.9%	51,657
Capital Outlay	98,037	150,001	1	(100.0%)	(150,000)
TOTAL EXPENSE	22,982,851	25,946,545	25,852,105	(0.4%)	(94,440)

AUTHORIZED POSITION CAP	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	254	254	0
Part Time Hours	70,122	70,122	0

TAX COLLECTOR SUBFUND 00193

BACKGROUND

The Tax Collector's budget includes funding for three divisions identified as branch agencies, current and delinquent taxes, and supervision and general collection. There are nine branches and one satellite office which processes various transactions such as property and local business taxes, driver's license services and fast title services.

SERVICE LEVEL / ENHANCEMENTS

Service levels for this subfund are unchanged for the fiscal year 2024-2025.

REVENUE

Permits and Fees

- This amount represents the collection fees for JEA permits.

Charges for Services

- This category includes a variety of taxes and fees, the largest of which include \$3.11 million in Form-100 and tag registrations revenues, \$2.89 million in driver's license renewal fees, and \$1.93 million in tax redemption fees. The change in this category is driven by the increase of \$425,000 in tax redemption fees.

Miscellaneous Revenue

- This category houses miscellaneous sales and charges, and cash over-short.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 25.

Transfers from Other Funds

- This amount represents the subsidy from the General Fund Operating fund (SF 00111) to balance up the subfund.

EXPENDITURES

Salaries

- There is currently no cost-of-living increase included in the FY 25 budget. At time of publication, the City's contracts with the various employee unions are currently in negotiations and have not been approved by the City Council. Any change in this category is due to the normal process of running the department.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 25.

Pension Costs

- This category includes the FY 25 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The change in this category is driven by the decrease of \$110,044 in building cost allocation for the Yates building.

Insurance Costs and Premiums

- This amount includes non-payroll insurance and bond costs.

Insurance Costs and Premiums - Allocations

- This amount includes general liability insurance costs.

Professional and Contractual Services

- This category includes funding for mail/lockbox processing of taxes and renewals, printing of tax bills and renewals and armored car pick-up and delivery. The change in this category is entirely due to an \$8,032 increase in contractual services.

Other Operating Expenses

- This category consists of various small items and several large items, the largest of which include \$1,36 million in rentals of land and buildings, \$791,500 in postage, \$180,000 in office supplies, and \$172,281 in hardware-software maintenance and licenses. The change in this category is due to several factors, the largest of which include increases of \$40,686 in maintenance contracts on equipment, \$37,236 in rentals of land & building, and \$23,900 in postage. These were somewhat offset by decreases of \$33,165 in hardware-software maintenance and licenses, and \$15,000 in repairs and maintenance.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged.

Technology Solutions

Information Technologies
Subfund - 53101

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Internal Service Revenue	41,884,885	43,326,203	41,722,507	(3.7%)	(1,603,696)
Investment Pool / Interest Earnings	212,871	197,847	264,763	33.8%	66,916
Transfers from Fund Balance	0	240,350	0	(100.0%)	(240,350)
TOTAL REVENUE	42,097,756	43,764,400	41,987,270	(4.1%)	(1,777,130)
EXPENSE					
Salaries	8,292,533	10,298,770	10,891,524	5.8%	592,754
Salary & Benefit Lapse	0	(319,266)	(358,674)	12.3%	(39,408)
Pension Costs	2,412,668	2,979,087	3,139,681	5.4%	160,594
Employer Provided Benefits	992,462	1,167,966	1,180,037	1.0%	12,071
Internal Service Charges	10,957,038	10,304,402	9,057,188	(12.1%)	(1,247,214)
Insurance Costs and Premiums - Allocations	492,145	480,346	367,907	(23.4%)	(112,439)
Professional and Contractual Services	7,853,384	8,854,453	7,931,122	(10.4%)	(923,331)
Other Operating Expenses	9,397,855	9,111,507	9,119,232	0.1%	7,725
Capital Outlay	342,865	6,525	8,351	28.0%	1,826
Grants, Aids & Contributions	23,179	19,868	19,869	0.0%	1
Supervision Allocation	(227,046)	(235,168)	(221,466)	(5.8%)	13,702
Indirect Cost	1,095,910	1,095,910	852,499	(22.2%)	(243,411)
TOTAL EXPENSE	41,632,993	43,764,400	41,987,270	(4.1%)	(1,777,130)

AUTHORIZED POSITION CAP	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	118	128	10
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 / ENHANCEMENTS

Several enhancements have been added for FY 25 including:

- 10 additional unfunded positions to begin transitioning the desktop support services back in-house
- \$95,419 for Microsoft dashboard and tech tools
- \$150,000 for increased Microsoft support
- \$165,000 for cyber patching

REVENUE

Internal Service Revenue

- This revenue consists of internal service revenues from charges billed to other departments and agencies.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 25.

EXPENDITURES

Salaries

- There is currently no cost-of-living increase included in the FY 25 budget. At time of publication, the City's contracts with the various employee unions are currently in negotiations and have not been approved by the City Council. Any change in this category is due to the normal process of running the department. The ten new positions are unfunded and will not impact personnel costs in the FY 25 budget.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 25.

Pension Costs

- This category includes the FY 25 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The net decrease is being driven by a \$1,692,232 decrease in the 1Cloud: Enterprise Financial / Resource Management Solution system development billing.

Insurance Costs and Premiums - Allocations

- This amount includes general liability and miscellaneous insurance costs.

Professional and Contractual Services

- The FY 25 funding includes \$1,262,842 in IT contract employees, \$5,359,284 in software hosting costs, \$745,000 for the desktop services contract and \$563,996 in contractual services. The FY 25 decrease is being driven by one-time Oracle credit of \$1 million.

Other Operating Expenses

- This category is made of various small items and several large expenditures including data storage costs (\$500,000), wireless communications (\$948,045), telephone / data lines (\$2.33 million) and hardware/software license and maintenance agreements (\$5.04 million). The FY 25 budget includes one-time vendor credits of \$398,200.

Capital Outlay

- This category includes the one-time costs for computers / laptops and monitors for various new positions added as part of the budget process.

Grants, Aids and Contributions

- This amount reflects a payment to JEA for fiber connection to Cecil 911 center per the MOU.

Supervision Allocation

- This amount represents the administration cost of the Department which is allocated to each activity within Technology Solutions but crosses funds.

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc.

AUTHORIZED POSITION CAP

Ten additional unfunded positions were added as part of the budget process to begin to transition the desktop support service back in-house.

Radio Communication
Subfund - 53102

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Internal Service Revenue	6,056,224	6,146,825	4,855,007	(21.0%)	(1,291,818)
Investment Pool / Interest Earnings	22,363	14,178	35,938	153.5%	21,760
TOTAL REVENUE	6,078,587	6,161,003	4,890,945	(20.6%)	(1,270,058)
EXPENSE					
Salaries	672,317	701,572	713,369	1.7%	11,797
Salary & Benefit Lapse	0	(9,721)	(7,752)	(20.3%)	1,969
Pension Costs	94,560	106,872	146,110	36.7%	39,238
Employer Provided Benefits	90,523	86,642	86,490	(0.2%)	(152)
Internal Service Charges	306,526	212,946	102,230	(52.0%)	(110,716)
Insurance Costs and Premiums - Allocations	8,873	9,513	9,335	(1.9%)	(178)
Professional and Contractual Services	0	1	1	0.0%	0
Other Operating Expenses	1,852,314	2,504,362	2,514,415	0.4%	10,053
Capital Outlay	23,694	935,402	465,561	(50.2%)	(469,841)
Debt Management Fund Repayments	610,174	974,158	273,250	(72.0%)	(700,908)
Grants, Aids & Contributions	240,266	249,000	254,208	2.1%	5,208
Supervision Allocation	227,046	235,168	221,466	(5.8%)	(13,702)
Indirect Cost	155,088	155,088	112,262	(27.6%)	(42,826)
TOTAL EXPENSE	4,281,381	6,161,003	4,890,945	(20.6%)	(1,270,058)

AUTHORIZED POSITION CAP

	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
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 / ENHANCEMENTS

Customer department enhancements included in the radio communication budget include:

- \$465,560 for forty new positions within JSO – includes a mobile and portable radio

REVENUE

Internal Service Revenue

- This represents the costs billed to other departments and government agencies and is directly related to the budgeted expenditures in this fund.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 25.

EXPENDITURES

Salaries

- There is currently no cost-of-living increase included in the FY 25 budget. At time of publication, the City's contracts with the various employee unions are currently in negotiations and have not been approved by the City Council. Any change in this category is due to the normal process of running the department.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 25.

Pension Costs

- This category includes the FY 25 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The decrease is driven by a \$110,253 decrease in the IT computer system maintenance and security allocation.

Insurance Costs and Premiums - Allocations

- This amount includes general liability and miscellaneous insurance costs.

Other Operating Expenses

- This category is made of various small items and several large expenditures including repairs and maintenance including supplies of \$297,690 and hardware / software license and maintenance agreements with Motorola of \$2,011,752.

Capital Outlay

- Funding has been provided to purchase portable and mobile radios as detail above.

Debt Management Fund Repayments

- The budgeted amount includes debt repayment for the Ed Ball - radio tower and backup system project and the Radio Site Expansion project detailed on the 2024-504 B4 schedule. The decrease is being driven by the repayment of the fire station paging project.

Grants, Aids & Contributions

- This represents the payment to JEA for the estimated JEA operating costs.

Supervision Allocation

- This amount represents the administration cost of the Department which is allocated to each activity within Technology Solutions but crosses funds.

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc.

AUTHORIZED POSITION CAP

The authorized cap in this fund is unchanged.

Tech System Development
Subfund - 53103

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Transfers from Fund Balance	0	0	1,788,549		1,788,549
TOTAL REVENUE	0	0	1,788,549		1,788,549
EXPENSE					
Transfers to Other Funds	0	0	1,788,549		1,788,549
TOTAL EXPENSE	0	0	1,788,549		1,788,549

AUTHORIZED POSITION CAP

	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

TECH SYSTEM DEVELOPMENT SUBFUND 53103

BACKGROUND

This fund was replaced in FY 18 with an all-years internal service fund, the IT System Development Fund (FD 53106). The new all-years fund would be project driven to allow multi-year tracking, transparency and accountability related to IT projects.

This fund is being decommissioned and the cash balance is being transferred to the IT System Development Fund (FD 53106) to fund projects with cash.

REVENUE

Transfers From Fund Balance

- FY 25 contains the appropriation and transfer of the current cash balance within the fund to the IT System Development Fund as discussed above.

EXPENDITURES

Transfers to Other Funds

- This category contains the balance being transferred to the IT System Development Fund as discussed above.

Technology Equipment Refresh
Subfund - 53104

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Internal Service Revenue	1,856,814	3,541,630	3,131,729	(11.6%)	(409,901)
Investment Pool / Interest Earnings	3,067	0	15,989		15,989
Transfers From Other Funds	578,762	0	719,106		719,106
TOTAL REVENUE	2,438,643	3,541,630	3,866,824	9.2%	325,194
EXPENSE					
Professional and Contractual Services	18,590	128,541	110,111	(14.3%)	(18,430)
Other Operating Expenses	171,479	789,659	333,403	(57.8%)	(456,256)
Capital Outlay	1,332,254	2,623,430	3,423,310	30.5%	799,880
TOTAL EXPENSE	1,522,323	3,541,630	3,866,824	9.2%	325,194
AUTHORIZED POSITION CAP					
		Adopted	Proposed	Change	
		FY 2023-2024	FY 2024-2025		
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. Detail on the expenditures below can be found in ordinance 2024-507 IT 5 Year Plan.

SERVICE LEVELS / ENHANCEMENTS

Service levels for this fund are unchanged for fiscal year 2024-2025.

REVENUE

Internal Service Revenue

- This amount represents the customer billings for the FY 25 proposed equipment replacement.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 25.

Transfers From Other Funds

- This category contains a transfer from the Radio Equipment Refresh fund (FD 53105) to fund a portion of the IT network equipment refresh.

EXPENDITURES

Professional and Contractual Services

- This category contains the Emtech costs related to deploying equipment.

Other Operating Expenses

- This category contains the various computer, telecommunication, server, network and UPS equipment that do not meet the \$1,000 capital threshold.

Capital Outlay

- This category contains the various computer, telecommunication, servers and network equipment that meet the \$1,000 capital threshold.

Radio Equipment Refresh
Subfund - 53105

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Transfers from Fund Balance	0	0	719,106		719,106
TOTAL REVENUE	0	0	719,106		719,106
EXPENSE					
Transfers to Other Funds	578,762	0	719,106		719,106
TOTAL EXPENSE	578,762	0	719,106		719,106
AUTHORIZED POSITION CAP					
		Adopted	Proposed	Change	
		FY 2023-2024	FY 2024-2025		
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

RADIO EQUIPMENT REFRESH SUBFUND 53105

BACKGROUND

This internal service fund was created to house the refresh and replacement of the City's radio equipment. This refresh was slated to continue through fiscal year 2025-2026.

As part of two separate pieces of legislation appropriating ARPA funding, the radio equipment refresh was accelerated and completed in FY 23. Beginning in fiscal year 2022-2023, this fund will begin to be decommissioned and the residual balance used to fund the JFRD mobile data terminal refresh.

REVENUE

Transfers from Fund Balance

- FY 25 contains the appropriation and transfer of the FY 23 year-end cash balance and FY 24 interest earnings within the fund to the Technology Equipment Refresh fund (FD_53104).

EXPENDITURES

Transfers to Other Funds

- The available funding is being transferred to the Technology Equipment Refresh fund (SF 53104) to fund a portion of the IT network equipment refresh.

IT System Development Fund
Subfund - 53106

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Internal Service Revenue	9,434,498	9,745,701	7,171,744	(26.4%)	(2,573,957)
Investment Pool / Interest Earnings	550,372	0	891,078		891,078
Debt Funding: Debt Management Fund	0	4,226,223	7,951,699	88.2%	3,725,476
Transfers From Other Funds	0	0	1,788,549		1,788,549
TOTAL REVENUE	9,984,870	13,971,924	17,803,070	27.4%	3,831,146
EXPENSE					
Capital Outlay	185,137	409,978	3,071,231	649.1%	2,661,253
Capital Outlay - Debt Funded	0	2,726,223	7,201,699	164.2%	4,475,476
Capitalized Internal Services	1,043,777	0	(1,212,000)		(1,212,000)
Capitalized Internal Service - Debt Funded	0	1,500,000	750,000	(50.0%)	(750,000)
Debt Management Fund Repayments	9,194,782	9,695,081	5,914,742	(39.0%)	(3,780,339)
Transfers to Other Funds	0	0	20,769		20,769
Cash Carryover	0	(359,358)	2,056,629	(672.3%)	2,415,987
TOTAL EXPENSE	10,423,696	13,971,924	17,803,070	27.4%	3,831,146

AUTHORIZED POSITION CAP

	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
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 established in FY 18 to house the IT system development projects for FY 18 and onward. This fund is all-years and project driven to 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.

REVENUE

Internal Service Revenue

- This category includes billings to departments and agencies for IT system development projects.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 25.

Debt Funding: Debt Management Fund

- This represents the amount of borrowed funds for FY 25. The detail by project can be found in ordinance 2024-507 and on 2024-504 B4a.

Transfers From Other Funds

- This category contains the transfer of the current cash balance within the Tech System Development fund (FD 53103) to fund projects with cash.

EXPENDITURES

Capital Outlay

Capital Outlay – Debt Funded

Capitalized Internal Services

Capitalized Internal Service – Debt Funded

- These categories represent the FY 25 project funding detailed in 2024-507 IT 5 year plan as well as the impact of closing completed projects.

Debt Management Fund Repayments

- This amount represents the FY 25 interest and principal payback for loans issued for projects.

Transfers to Other Funds

- The category contains the transfer to the Solid Waste Disposal fund (FD 43101) as part of closing the Upgrade Solid Waste Software project.

Cash Carryover

- The all-years nature of this fund and the mechanics of billing its customers on a somewhat different schedule than the Debt Management Fund bills this fund for debt service costs, require that any residual balance be placed in a cash carryover to cover future debt service costs.

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Judicial

Courts

Public Defender's

Office of State's Attorney

Clerk of the Court

Courts
 General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
EXPENSE					
Salaries	205,666	208,941	215,816	3.3%	6,875
Pension Costs	22,599	25,074	25,897	3.3%	823
Employer Provided Benefits	24,209	31,921	24,027	(24.7%)	(7,894)
Internal Service Charges	5,291,205	5,754,365	5,178,889	(10.0%)	(575,476)
Insurance Costs and Premiums - Allocations	9,825	7,588	5,221	(31.2%)	(2,367)
Professional and Contractual Services	19,304	750	750	0.0%	0
Other Operating Expenses	214,637	215,336	203,961	(5.3%)	(11,375)
Capital Outlay	0	1	28,120	#####	28,119
Capital Outlay - Debt Funded	86,668	0	0		0
Debt Management Fund Repayments	91,300	394,388	91,500	(76.8%)	(302,888)
TOTAL EXPENSE	5,965,413	6,638,364	5,774,181	(13.0%)	(864,183)

AUTHORIZED POSITION CAP		Adopted	Proposed	Change
		FY 2023-2024	FY 2024-2025	
Full Time Positions		3	3	0
Part Time Hours		0	0	0

EXPENDITURES BY DIVISION	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
Circuit Court	1,447,134	1,555,955	1,399,617	(10.0%)	(156,338)
County Court	4,518,279	5,082,409	4,374,564	(13.9%)	(707,845)
DEPARTMENT TOTAL	5,965,413	6,638,364	5,774,181	(13.0%)	(864,183)

COURTS GENERAL FUND OPERATING

BACKGROUND

The Courts' budget includes the Circuit Court and County Court expenses exclusive of the cost 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, and communications to the Courts.

SERVICE LEVELS / ENHANCEMENTS

A total of \$58,119 in additional funding was provided in FY 25 for security enhancements for the Duval County Courthouse: \$24,241 in one-time funding for lock-down maglocks and \$33,878 for the implementation of the Evolv security system. Within the amount provided for the Evolv system, \$3,878 is one-time funding and \$30,000 represents an ongoing, annual expense.

EXPENDITURES

Salaries

- There is currently no cost-of-living increase included in the FY 25 budget. At time of publication, the City's contracts with the various employee unions are currently in negotiations and have not been approved by the City Council. Any change in this category is due to the normal process of running the department.

Pension Costs

- This category includes the FY 25 anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The change in this category is mostly driven by a decrease of \$8,282 in group hospitalization insurance costs due to changes in employee elections during FY 24, although this is slightly offset by small increases in other accounts within the category.

Internal Service Charges

- This category includes all of the estimated non-technology internal service billings for the various services provided to this State agency by the City's internal service providers. Public Building costs associated with the Courthouse Complex and the department's space within the Ed Ball building accounts for \$4,388,167 of the total budget in this category. The change in this category is primarily driven by a decrease of \$713,186 in building costs for the Courthouse; however this is somewhat offset by increases in other accounts within the category, the largest of which is \$111,374 in computer system maintenance and security costs.

Insurance Costs and Premiums - Allocations

- This amount includes general liability and miscellaneous insurance costs. The change in this category is mostly driven by a \$2,351 decrease in general liability insurance costs.

Professional and Contractual Services

Other Operating Expenses

- This category consists of various small items, the largest of which include repairs and maintenance of \$66,569, hardware-software maintenance and licenses of \$30,000, membership dues of \$34,362 and other operating supplies of \$32,750. The change in this category is mostly driven by the removal of \$34,375 in one-time costs provided in FY 24 for furniture and equipment under \$1,000, as well as a reduction of \$7,000 in travel and training costs. These are largely offset by the addition

of \$30,000 in hardware-software maintenance and licenses costs associated with the new Evolv security system.

Capital Outlay

- Capital funding of \$28,119 is being provided in FY 25 for security enhancements for the Duval County Courthouse, as previously detailed.

Debt Management Fund Repayments

- This represents both the principal and interest costs related to the audio / visual equipment replacement project at the Courthouse Complex.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged.

Court Cost Courthouse Trust Fund
Subfund - 15202

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services	2,568,030	2,274,755	2,866,054	26.0%	591,299
Investment Pool / Interest Earnings	26,413	0	29,049		29,049
TOTAL REVENUE	2,594,443	2,274,755	2,895,103	27.3%	620,348
EXPENSE					
Internal Service Charges	905,600	568,689	835,489	46.9%	266,800
Debt Service	1,867,458	1,706,066	2,059,614	20.7%	353,548
TOTAL EXPENSE	2,773,058	2,274,755	2,895,103	27.3%	620,348

AUTHORIZED POSITION CAP		Adopted	Proposed	Change
		FY 2023-2024	FY 2024-2025	
Full Time Positions		0	0	0
Part Time Hours		0	0	0

**COURT COST COURTHOUSE TRUST FUND
SUBFUND 15202**

BACKGROUND

Section 111.380

The Court Cost Courthouse all-years trust fund houses revenue generated from the State Court Facilities Surcharge. This surcharge is levied on non-criminal traffic violations and the criminal violations listed in Florida Statutes Section 318.17 and shall be used exclusively to fund the maintenance and the capital improvements associated with court facilities. The budget for this subfund should have no less than 25% of the total revenues for the fiscal year budgeted.

SERVICE LEVELS / ENHANCEMENTS

Service levels for this subfund are unchanged for fiscal year 2024-2025.

REVENUE

Charges for Services

- This amount reflects the FY 25 anticipated court facilities surcharge revenue.

Investment Pool/ Interest Earnings

- This amount represents anticipated interest earnings for FY 25.

EXPENDITURES

Internal Service Charges

- This amount represents the required 25% of revenues that must be used for maintenance as well as the remaining budgetary balance after paying debt service. The costs for maintaining the courthouse complex reside in the public buildings internal service fund and are allocated to this fund via an internal service charge.

Debt Service

- This amount represents the FY 25 debt service costs associated with the 2011A / 2020C Courthouse bond issue.

Duval County Teen Court Programs Trust
Subfund - 15204

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services	264,318	263,451	274,039	4.0%	10,588
Investment Pool / Interest Earnings	4,991	4,191	5,758	37.4%	1,567
Transfers From Other Funds	104,710	231,533	153,995	(33.5%)	(77,538)
Transfers from Fund Balance	0	0	66,674		66,674
TOTAL REVENUE	374,019	499,175	500,466	0.3%	1,291
EXPENSE					
Salaries	236,114	256,674	255,110	(0.6%)	(1,564)
Salary & Benefit Lapse	0	(1,823)	(1,530)	(16.1%)	293
Pension Costs	57,687	79,195	85,516	8.0%	6,321
Employer Provided Benefits	39,167	39,454	39,191	(0.7%)	(263)
Internal Service Charges	16,473	13,058	11,011	(15.7%)	(2,047)
Insurance Costs and Premiums - Allocations	1,215	1,185	1,136	(4.1%)	(49)
Professional and Contractual Services	65,968	99,941	99,941	0.0%	0
Other Operating Expenses	8,908	11,491	10,091	(12.2%)	(1,400)
TOTAL EXPENSE	425,532	499,175	500,466	0.3%	1,291

AUTHORIZED POSITION CAP		Adopted	Proposed	Change
		FY 2023-2024	FY 2024-2025	
	Full Time Positions	5	5	0
	Part Time Hours	2,290	2,290	0

DUVAL COUNTY TEEN COURT PROGRAMS TRUST SUBFUND 15204

BACKGROUND

Section 111.375

The Teen Court Programs Trust fund houses revenue generated from a \$3 fee charged pursuant to Florida Statute 938.19. The funding is used to provide 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 as a truancy reduction effort.

SERVICE LEVELS / ENHANCEMENTS

Service levels for this subfund are unchanged for fiscal year 2024-2025.

REVENUE

Charges for Services

- This represents the estimated FY 25 revenues derived from the assessments per Florida Statute 938.19.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 25.

Transfers from Other Funds

- A General Fund subsidy is provided to balance the fund.

Transfers from Fund Balance

- Available fund balance is being appropriated to reduce the amount of the General Fund subsidy.

EXPENDITURES

Salaries

- There is currently no cost-of-living increase included in the FY 25 budget. At time of publication, the City's contracts with the various employee unions are currently in negotiations and have not been approved by the City Council. Any change in this category is due to the normal process of running the department.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 25.

Pension Costs

- This category includes the FY 25 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs.

Internal Service Charges

- This category includes the estimated internal service billings for the Computer System Maintenance and Security services provided by the City's internal service provider.

Insurance Costs and Premiums - Allocations

- This category houses general liability insurance costs.

Professional and Contractual Services

- This category includes funding in the amounts of \$55,000 for the Teen Court and Neighborhood Accountability Board diversion programs, and \$43,750 for certified family coaches and empowerment resources which teach life skills to clients of Teen Court.

Other Operating Expenses

- This category includes local mileage, office supplies, and dues and subscriptions.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged.

Court Costs \$65 Fee FS: 939 185
Subfund - 15213

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services	674,416	655,408	645,700	(1.5%)	(9,708)
Miscellaneous Revenue	32,962	24,000	33,000	37.5%	9,000
Investment Pool / Interest Earnings	7,208	4,052	18,845	365.1%	14,793
Transfers From Other Funds	726,343	1,629,546	483,701	(70.3%)	(1,145,845)
TOTAL REVENUE	1,440,929	2,313,006	1,181,246	(48.9%)	(1,131,760)
EXPENSE					
Salaries	344,653	373,644	445,461	19.2%	71,817
Salary & Benefit Lapse	0	0	(96,022)		(96,022)
Pension Costs	67,965	88,502	109,995	24.3%	21,493
Employer Provided Benefits	72,266	76,403	91,942	20.3%	15,539
Internal Service Charges	21,237	18,980	16,215	(14.6%)	(2,765)
Insurance Costs and Premiums - Allocations	1,826	1,723	1,988	15.4%	265
Professional and Contractual Services	184,082	280,635	250,000	(10.9%)	(30,635)
Other Operating Expenses	276,352	273,344	261,667	(4.3%)	(11,677)
Library Materials	79,880	119,155	100,000	(16.1%)	(19,155)
Grants, Aids & Contributions	51,147	1,080,620	0	(100.0%)	(1,080,620)
TOTAL EXPENSE	1,099,408	2,313,006	1,181,246	(48.9%)	(1,131,760)

AUTHORIZED POSITION CAP	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
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 and the 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.

SERVICE LEVELS / ENHANCEMENTS

Courts:

Additional funding of \$483,701 was provided from the General Fund (FD 00111) to the various Court areas including; Juvenile Drug Court, Duval County Law Library and Judicial Support to retain the FY 24 service levels.

REVENUE

Charges for Services

- This amount represents FY 25 estimated revenue to be received related to F.S 939.185. This revenue is split equally between the Duval County Law Library, Judicial Support, and Juvenile Drug Court activities.

Miscellaneous Revenue

- This amount represents additional revenue received by the Duval County Law Library.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 25.

Transfers from Other Funds

- A transfer from the General Fund Operating (FD_00111) is being provided to maintain enhanced service levels within the fund.

EXPENDITURES

Courts

Salaries

Salary & Benefit Lapse

Pension Costs

Employer Provided Benefits

- The increase in salaries, pension costs and employer provided benefits is due to the funding of two FY 24 unfunded positions within Judicial Support. A salary and benefit lapse was added to offset the increased budget cost of the positions and allow flexibility if revenues perform better than budget in FY 25.

Internal Service Charges

- This category includes the estimated internal service billings for the Computer System Maintenance and Security services provided to this department by the City's internal service provider.

Professional and Contractual Services

- Of the total in this category, \$200,000 is for contract attorneys.

Other Operating Expenses

- This category is made of various small items and several large expenditures including a \$161,425 pass-through contract with Legal Aid that is administered by the Office of Grant and Contract Compliance and \$79,250 for operating supplies.

Library Materials

- This category includes funding for the Duval County Law Library activity.

Finance

Grants, Aids & Contributions

- The additional FY 24 funding in this category has been removed.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged.

Public Defender's
General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
EXPENSE					
Internal Service Charges	2,494,640	2,439,751	2,520,706	3.3%	80,955
Professional and Contractual Services	45,000	1	1	0.0%	0
Other Operating Expenses	10,560	16,812	16,813	0.0%	1
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENSE	2,550,200	2,456,565	2,537,521	3.3%	80,956

AUTHORIZED POSITION CAP	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

EXPENDITURES BY DIVISION	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
Public Defender	2,550,200	2,456,565	2,537,521	3.3%	80,956
DEPARTMENT TOTAL	2,550,200	2,456,565	2,537,521	3.3%	80,956

PUBLIC DEFENDER'S GENERAL FUND OPERATING

BACKGROUND

The Public Defender's Office 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.

SERVICE LEVELS / ENHANCEMENTS

Service levels for this department are unchanged for fiscal year 2024-2025.

EXPENDITURES

Internal Service Charges

- This category includes all of the estimated non-technology internal service billings for the various services provided to this State agency by the City's internal service providers. Public Building costs associated with the Haverty's building accounts for \$2,062,343 of the total in this category. The change in this category is almost entirely driven by an increase of \$90,336 in computer system maintenance and security costs, although this is somewhat offset by reductions in other accounts, including \$9,132 in building costs.

Other Operating Expenses

- This category houses costs associated with parking at the Main Library garage.

Office of State's Attorney
 General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals FY 2022-2023	Adopted FY 2023-2024	Proposed FY 2024-2025	Change From Prior Year Percent	Dollar
EXPENSE					
Internal Service Charges	2,933,377	2,812,998	2,903,763	3.2%	90,765
Other Operating Expenses	5,182	8,000	8,000	0.0%	0
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENSE	2,938,559	2,820,999	2,911,764	3.2%	90,765

AUTHORIZED POSITION CAP	Adopted FY 2023-2024	Proposed FY 2024-2025	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

EXPENDITURES BY DIVISION	Actuals FY 2022-2023	Adopted FY 2023-2024	Proposed FY 2024-2025	Change From Prior Year Percent	Dollar
State Attorney	2,938,559	2,820,999	2,911,764	3.2%	90,765
DEPARTMENT TOTAL	2,938,559	2,820,999	2,911,764	3.2%	90,765

OFFICE OF STATE'S ATTORNEY GENERAL FUND OPERATING

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.

SERVICE LEVELS / ENHANCEMENTS

Service levels for this department are unchanged for fiscal year 2024-2025.

EXPENDITURES

Internal Service Charges

- This category includes all of the estimated non-technology internal service billings for the various services provided to this State agency by the City's internal service providers. Public Building costs associated with their offices in the Old Federal Courthouse building and space within the Courthouse accounts for \$2,093,237 of the total in this category. The change in this category is mostly driven by an increase of \$86,641 in computer system maintenance and security costs.

Other Operating Expenses

- This category contains funding for miscellaneous services and charges.

Clerk of the Court-Center
 General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals FY 2022-2023	Adopted FY 2023-2024	Proposed FY 2024-2025	Change From Prior Year Percent	Dollar
EXPENSE					
Internal Service Charges	0	0	1,546,579		1,546,579
TOTAL EXPENSE	0	0	1,546,579		1,546,579

AUTHORIZED POSITION CAP	Adopted FY 2023-2024	Proposed FY 2024-2025	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

EXPENDITURES BY DIVISION	Actuals FY 2022-2023	Adopted FY 2023-2024	Proposed FY 2024-2025	Change From Prior Year Percent	Dollar
Clerk of the Court Offices	0	0	1,546,579		1,546,579
DEPARTMENT TOTAL	0	0	1,546,579		1,546,579

CLERK OF THE COURT - CENTER GENERAL FUND OPERATING

BACKGROUND

Title V/Judicial Branch/Chapter 29/Court System Funding - Counties are required by s. 14, Art. V of the State Constitution to fund the cost of communications services, existing radio systems, existing multiagency criminal justice information systems, and the cost of construction or lease, maintenance, utilities, and security of facilities for the circuit and county courts, public defenders' offices, state attorneys' offices, guardian ad litem offices, and the offices of the clerks of the circuit and county courts performing court-related functions. The Clerk's office has paid for the Courthouse (facilities) for at least the last 10 years from the Clerk of the Court's Fund Balance. The Clerk of the Court's Fund Balance is not sufficient to cover these costs in FY 25.

SERVICE LEVEL / ENHANCEMENTS

ISA – Building Cost Allocation Courthouse charges were moved from Clerk of the Court Fund 00192 to the General Fund 00111.

EXPENDITURES

Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this department by the City's internal service providers. The change in this category is driven by the movement of ISA – Building Cost Allocation Courthouse Charges from Clerk of the Court's Fund 00192 to the General Fund 00111.

Clerk Of The Court
Subfund - 00192

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services	4,795,019	4,796,000	4,151,000	(13.4%)	(645,000)
Investment Pool / Interest Earnings	57,740	101,833	108,650	6.7%	6,817
Transfers from Fund Balance	0	2,231,002	827,376	(62.9%)	(1,403,626)
TOTAL REVENUE	4,852,759	7,128,835	5,087,026	(28.6%)	(2,041,809)
EXPENSE					
Salaries	1,171,717	1,901,780	1,919,766	0.9%	17,986
Salary & Benefit Lapse	0	(43,037)	(47,637)	10.7%	(4,600)
Pension Costs	338,720	467,561	397,340	(15.0%)	(70,221)
Employer Provided Benefits	176,479	284,562	296,225	4.1%	11,663
Internal Service Charges	3,536,316	3,443,683	1,480,180	(57.0%)	(1,963,503)
Insurance Costs and Premiums - Allocations	9,361	9,043	18,442	103.9%	9,399
Professional and Contractual Services	10,311	10,220	10,220	0.0%	0
Other Operating Expenses	283,256	319,934	311,055	(2.8%)	(8,879)
Capital Outlay	7,908	4	4	0.0%	0
Supervision Allocation	870,856	654,009	617,334	(5.6%)	(36,675)
Indirect Cost	81,076	81,076	84,097	3.7%	3,021
TOTAL EXPENSE	6,486,000	7,128,835	5,087,026	(28.6%)	(2,041,809)

AUTHORIZED POSITION CAP	Adopted	Proposed	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	36	36	0
Part Time Hours	13,000	14,300	1,300

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 include 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, this fund, receives \$5.00 for the first page and \$4.00 for each additional page. The rest of the fee goes into various other accounts.

SERVICE LEVEL / ENHANCEMENTS

Funding of \$30,000 was provided for an additional 1,300 part-time hours.

REVENUE

Charges for Services

- This category includes various fees collected by the Clerk of the Court, the largest of which are the court costs and fees revenue of \$2.6 million, passport application fees of \$565,000, document stamps revenue of \$500,000, court civil-marriage license of \$250,000, and tax deeds and certified mail fees of \$120,000. The change is being driven by decreases of \$430,000 in court costs and fees revenue, \$125,000 in document stamps revenue, and \$80,000 in tax deeds and certified mail fees.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 25.

Transfers from Fund Balance

- Fund balance is appropriate to balance the fund.

EXPENDITURES

Salaries

- The net increase in this category is mainly due to the funding for the additional part-time hours as detailed below in the Authorized Position Cap section.

Salary and Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 25.

Pension Costs

- This category includes the FY 25 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation insurance costs. The change is being driven by an increase in group hospitalization insurance.

Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The change is driven by decreases of \$1.68 million in building costs allocation for the courthouse, \$233,560 in ITD replacements cost, and \$136,315 in computer systems maintenance and security. These are somewhat offset by an increase of \$88,351 in OGC legal charges.

Insurance Costs and Premiums - Allocations

- This category houses general liability and miscellaneous insurance costs.

Professional and Contractual Services

- This amount represents the contract costs for armored car pick up, delivery, and drinking water for the office.

Other Operating Expenses

- This category is made of various small items, the largest of which are building rental of \$76,960, printing and binding commercial of \$60,000, hardware-software maintenance and licenses of \$48,500, postage of \$45,000, and office supplies of \$20,000. The change is primarily being driven by a decrease of \$15,751 in repairs and maintenance. Which is somewhat offset by an increase of \$5,000 in postage.

Supervision Allocation

- This is an allocation for the Clerk of the Courts administrative staff time paid for by the State that needs to be billed to the city.

Indirect Cost

- This represents an indirect cost allocation calculated as part of a study performed by Maximus Consulting Services, Inc.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged. Part-time hours increased by 1,300 hours as part of the budget process.

Recording Fees Technology
Subfund - 15203

	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services	1,418,924	1,449,215	1,363,443	(5.9%)	(85,772)
Investment Pool / Interest Earnings	26,889	27,012	20,667	(23.5%)	(6,345)
Transfers from Fund Balance	0	298,088	361,909	21.4%	63,821
TOTAL REVENUE	1,445,813	1,774,315	1,746,019	(1.6%)	(28,296)
EXPENSE					
Internal Service Charges	458,078	478,804	504,169	5.3%	25,365
Professional and Contractual Services	714,088	299,000	134,064	(55.2%)	(164,936)
Other Operating Expenses	551,199	683,911	600,271	(12.2%)	(83,640)
Capital Outlay	317,235	312,600	3	(100.0%)	(312,597)
Cash Carryover	0	0	507,512		507,512
TOTAL EXPENSE	2,040,600	1,774,315	1,746,019	(1.6%)	(28,296)
AUTHORIZED POSITION CAP					
		Adopted	Proposed	Change	
		FY 2023-2024	FY 2024-2025		
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

RECORDING FEES TECHNOLOGY SUBFUND 15203

BACKGROUND

Section 111.388 and Florida Statute 28.24(12) e1

This fund receives \$2 for each page recorded by the Clerk into the Official Record. These funds are to be used on the technology costs for the State Courts, State Attorney, and Public Defender 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 pursuant to Section 111.388 of the Municipal Code.

SERVICE LEVELS / ENHANCEMENTS

Service levels for this subfund are unchanged for fiscal year 2024-2025.

REVENUE

Charges for Services

- This is the estimated FY 25 technology recording fee tied to the recording of deeds and mortgages.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 25.

Transfers from Fund Balance

- This amount represents available prior year fund balance which is being appropriated to provide additional funding for the various State agencies.

EXPENDITURES

Internal Service Charges

- This category includes all IT internal service allocations estimates for FY 25.

Professional and Contractual Services

Other Operating Expenses

Capital Outlay

- These categories have been returned to a flat pre-MOU level, meaning that all added funding from the FY 24 MOU has been removed.

Cash Carryover

- The remaining balance of revenues less expenses has been placed in a cash carryover. The three State offices that share this revenue stream will need to execute an MOU to determine the split of these funds.

Departmental Summary

State Agency	1,746,019	1,476,227	298,088	1,774,315	(28,296)
	FY25	FY24			Change
	Base	Base	MOU Items	Total	
Courts	365,396	358,539	198,120	556,659	(191,263)
Public Defender	464,141	463,565	134,964	598,529	(134,388)
State Attorney	408,970	391,038	228,089	619,127	(210,157)
Cash Carryover	507,512	263,085	(263,085)	0	507,512

Notes: Base includes IT internal service allocation



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