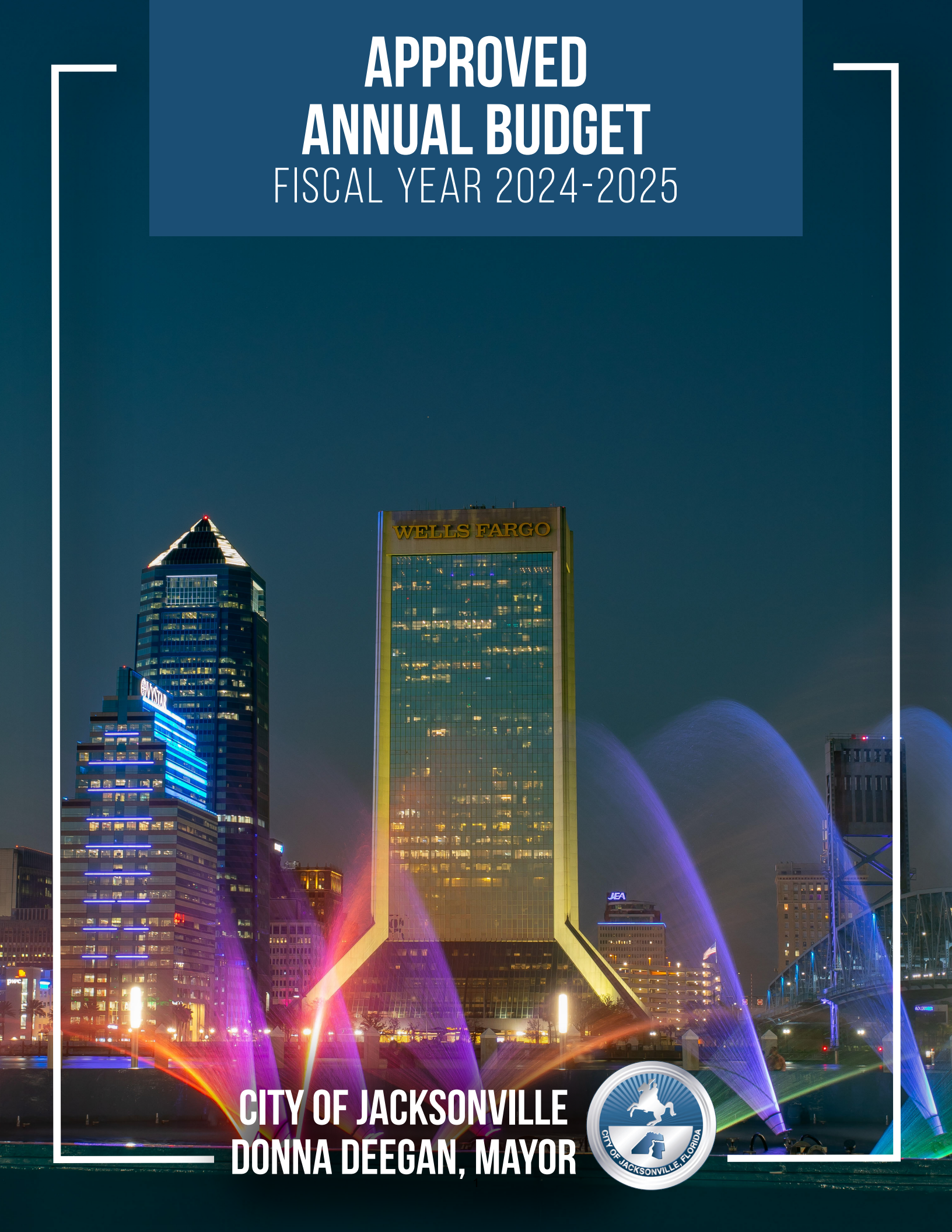


APPROVED ANNUAL BUDGET FISCAL YEAR 2024-2025



**CITY OF JACKSONVILLE
DONNA DEEGAN, MAYOR**



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

FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2025

Donna Deegan
MAYOR

Karen Bowling
CHIEF ADMINISTRATIVE OFFICER

Anna Brosche
CHIEF FINANCIAL OFFICER

CITY COUNCIL MEMBERS

Randy White, President
District 12

Ken Amaro, District 1
Mike Gay, District 2
Will Lahnen, District 3
Kevin Carrico, District 4
Joe Carlucci, District 5
Michael Boylan, District 6
Jimmy Peluso, District 7
Reggie Gaffney, Jr., District 8
Tyrona Clark-Murray, District 9
Ju'Coby Pittman, District 10
Raul Arias, District 11
Rory Diamond, District 13
Rahman Johnson, District 14

Terrance Freeman, Group 1 At-Large
Ronald B. Salem, Group 2 At-Large
Nick Howland, Group 3 At-Large
Matt Carlucci, Group 4 At-Large
Chris Miller, Group 5 At-Large

BUDGET OFFICE

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

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Jacksonville.gov - Budget

TABLE OF CONTENTS

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

PREFACE

INTRODUCTION

Mayor's Message -----	11
Council President's Message -----	12
Distinguished Budget Presentation Award -----	13
Council Districts -----	15
Organizational Chart – City of Jacksonville / Duval County -----	16
Priorities and Strategic Planning -----	18
Performance Measures -----	21
Department Structure, Functions and Highlights	
Advisory Boards and Commissions -----	29
City Council -----	31
Clerk of the Court -----	35
Courts -----	36
Downtown Investment Authority -----	37
Employee Services -----	41
Executive Office of the Mayor -----	45
Finance and Administration -----	47
Fire and Rescue -----	54
Health Administrator -----	60
Jacksonville Human Rights Commission -----	61
Jacksonville Sheriff's Office -----	63
Kids Hope Alliance -----	65
Medical Examiner -----	67
Military Affairs and Veterans -----	68
Neighborhoods -----	70
Office of Economic Development -----	78
Office of Ethics -----	80
Office of General Counsel -----	82
Office of State's Attorney -----	84
Office of the Inspector General -----	85
Parks, Recreation and Community Services -----	86
Planning and Development -----	92
Property Appraiser -----	100
Public Defender's -----	104
Public Library -----	105
Public Works -----	107
Supervisor of Elections -----	112
Tax Collector -----	114
City Profile -----	116
History -----	117
Form of Government -----	122
Fact Sheet -----	123
Summary of Changes to Budget by City Council -----	124
2024-2025 Budget Highlights -----	126
Future Fiscal Challenges and Resolutions -----	127
The Annual Budget -----	131
Budgetary Entity -----	131
Financial Policies -----	132
Conformity with Generally Accepted Accounting Principles -----	137
Major City Revenues -----	139
Budget Revision Procedures -----	150
Budget Process -----	152

INTRODUCTION (Continued)

Budget Calendar	155
Annual Budget Bills	156
Financial Condition	157
Statement of Revenues, Expenditures, and Changes in Fund Balances	158
Net City Budget	159
Comparative Net City Budget	161
Comparative Net Consolidated Budget	162
Interfund Contributions	165
Historical City Budget	168
Summary of Budgets	171
Budgeted Revenue, Expenditures and Reserves	174
Schedule of Appropriations by Department	177
Summary of Employee Cap by Fund	181
General Fund Operating Fund Employee Cap by Department	182
Personnel Distribution by Department	183
Part-Time Hour Distribution by Department	184
Personnel Distribution by Employee Type	185
Public Safety vs. Non-Public Safety Staffing	186
Anticipated Grants	187
Schedule of Continuation Grants / Programs With No City Match	188
Schedule of Continuation Grants / Programs With A City Match	193
Schedule of F.I.N.D Grants and Required City Match	194
Debt Management Policies and Plans	195
Annual Continuing Disclosure Supplement	197
I. Special Revenue Covenant Pledge	198
II. Excise Taxes Revenue Pledge	203
III. Local Government Sales Tax Revenue Pledge	204
IV. Capital Improvement Revenue Pledge	207
V. Transportation Sales Tax Revenue Pledge	209
VI. Better Jacksonville Infrastructure Sales Tax Revenue Pledge	212
VII. Capital Projects Revenue Pledge	215
Debt Affordability Study	216
Current Debt Position	217
Market Perception	220
Projected Impact of Already Authorized Borrowing	223
Comparison to Industry Standards	225
Projected Impact of FY25 And 5-Year CIP Borrowing	233

GENERAL FUND

Summary of Funds and Graphs	273
00111 General Fund Operating Fund	
Subfund Page	275
Employee Cap by Department	276
Schedule of Revenues	277
Various Revenue Detail	278
Schedule of Expenditures	279
Schedule of Non-Departmental Expenditures	280
Expenditures by Proposed Budget Category	284
Non-Departmental Expenditures by Proposed Budget Category	285
Department Budgets	
Advisory Boards and Commissions	286
City Council	288
Clerk of the Court	291
Corrections	293
Courts	296
Downtown Investment Authority	298

GENERAL FUND (Continued)

Employee Services -----	300
Executive Office of the Mayor-----	302
Executive Office of the Sheriff -----	304
Finance and Administration -----	306
Fire and Rescue-----	309
Health Administrator-----	312
Investigations and Homeland Security-----	314
Jacksonville Human Rights Commission-----	316
Medical Examiner -----	318
Military Affairs and Veterans -----	320
Neighborhoods -----	322
Office of Economic Development -----	325
Office of Ethics -----	327
Office of General Counsel -----	329
Office of State’s Attorney-----	331
Office of the Inspector General -----	333
Parks, Recreation and Community Services -----	335
Patrol and Enforcement -----	339
Personnel and Professional Standards-----	342
Planning and Development-----	344
Police Services -----	346
Public Defender’s -----	349
Public Library -----	351
Public Works -----	353
Supervisor of Elections -----	356
00112 Mosquito Control - State 1 -----	359
00113 Special Events – General Fund -----	361
00116 Downtown Economic Development Fund -----	363
00119 Emergency Reserve-----	365
00131 Journey Forward -----	367
00191 Property Appraiser -----	369
00192 Clerk of the Court -----	372
00193 Tax Collector -----	375

SPECIAL REVENUE FUNDS

Summary of Funds and Graphs-----	379
10101 Concurrency Management System -----	382
10201 Air Pollution Tag Fee -----	385
10301 Tourist Development Council -----	387
10304 Tourist Development Special Revenue -----	390
10401 Streets and Highways 5 Year Road Program -----	392
10402 Local Option Half Cent Transportation -----	394
10403 Local Option Gas Tax -----	396
10404 5-Cent Local Option Gas Tax -----	398
10405 9 th Cent Local Option Gas Tax -----	400
10701 9-1-1 Emergency User Fee -----	402
10801 Downtown Northbank CRA Trust -----	404
10802 Downtown Southbank CRA Trust -----	406
10803 Jacksonville Beach Tax Increment -----	408
10805 King Soutel Crossing CRA Trust -----	410
10806 Arlington CRA Trust -----	412
10901 Kids Hope Alliance Fund -----	414
10904 Kids Hope Alliance Trust Fund -----	417
10905 Youth Travel Trust – KHA -----	419
10906 Jacksonville Upward Mobility Program -----	421

SPECIAL REVENUE FUNDS (Continued)

11001 Better Jacksonville Trust Fund BJP -----	423
11103 Homelessness Initiatives Special Revenue Fund -----	425
11301 Huguenot Park -----	427
11302 Kathryn A. Hanna Park Improvement -----	429
11306 Florida Boater Improvement Program-----	432
11308 Cecil Field Commerce Center-----	434
11312 Cecil Commerce Center -----	436
11404 Beach Erosion – Local -----	438
11501 Animal Care and Protective Services Programs -----	440
11507 Driver Education Safety Trust -----	442
11518 Jacksonville Veterans Memorial Trust -----	444
11526 General Trust and Agency Carryforward Council Appropriated -----	446
11528 General Trust and Agency -----	448
11532 Art In Public Places Trust -----	450
15104 Building Inspection -----	452
15106 Veterinary Services -----	455
15107 Library Conference Facility Trust -----	457
15111 Opioid Settlement Fund -----	459
15202 Court Cost Courthouse Trust-----	461
15203 Recording Fees Technology -----	463
15204 Duval County Teen Court Programs Trust -----	465
15213 Court Costs \$65 Fee F.S 939.185 -----	467
15302 Hazardous Waste Programs SQG -----	469
15304 Tree Protection and Related Expenditures -----	471

ENTERPRISE FUNDS

Summary of Funds and Graphs-----	475
41102 Public Parking-----	477
41108 Parking Capital Improvement-----	480
42101 Motor Vehicle Inspection -----	482
43101 Solid Waste Disposal -----	484
43102 Contamination Assessment -----	487
43103 Landfill Closure -----	489
43301 Solid Waste Facilities Mitigation -----	491
43302 Solid Waste Class III Mitigation-----	493
43303 Solid Waste Facilities Mitigation Projects -----	495
44101 Stormwater Service-----	497
45102 Equestrian Center – NFES Horse-----	500
46101 Sports Complex CIP -----	502
47101 City Venues – City -----	504
47102 City Venues – ASM-----	506
47103 Capital Projects – City Venues Surcharge -----	508
47105 City Venues – Debt Service -----	510

INTERNAL SERVICE FUNDS

Summary of Funds and Graphs-----	513
51101 Motor Pool -----	515
51102 Motor Pool - Vehicle Replacement -----	517
51103 Motor Pool – Direct Replacement -----	519
52101 Copy Center -----	521
53101 Information Technologies -----	523
53102 Radio Communication -----	526
53103 Tech System Development-----	529
53104 Technology Equipment Refresh -----	531
53105 Radio Equipment Refresh-----	533

INTERNAL SERVICE FUNDS (Continued)

53106 IT System Development Fund -----	535
54101 Public Building Allocations -----	537
55101 Office of General Counsel -----	540
56101 Self Insurance -----	543
56201 Group Health -----	546
56301 Insured Programs -----	549
57101 Debt Management Fund -----	551

OTHER SUBFUNDS

Summary of Funds and Graph -----	555
Capital Project Funds	
32102 General Capital Projects -----	557
32111 Authorized Capital Projects -----	559
32124 Authorized Capital Projects – FY23 and Forward -----	561
43105 Solid Waste General Capital Projects -----	563
44102 Stormwater Services - Capital Projects -----	565
47125 City Venues Capital Project Funds -----	567
Pension Funds	
65101 General Employees Pension Trust -----	569
65103 Correctional Officers Pension Trust -----	571
65110 GEDC Survivor and Disability Plan -----	573
65111 PSDC Survivor and Disability Plan -----	575

CAPITAL PROJECTS

Five-Year Capital Improvement Plan	
Introduction -----	579
Process -----	579
Proposed Five-Year CIP -----	581
Capital Projects Operating Impact -----	581
Capital Gifts to the City -----	582
Adopted Five-Year Capital Improvement Plan	
General Government Capital Improvement Projects -----	583
City Venues Capital Improvement Projects -----	589
Solid Waste Capital Improvement Projects -----	591
Stormwater Capital Improvement Projects -----	592
FY 2024-2025 Capital Project Funding -----	593
Recurring Annual Capital Maintenance -----	593
FY 2024-2025 Adopted Capital Improvement Program Budget -----	593
General Government Capital Improvement Projects -----	594
City Venues Capital Improvement Projects -----	600
Stormwater Capital Improvement Projects -----	601
Solid Waste Capital Improvement Projects -----	602
IT System Development Program -----	603
FY 2025-2029 IT System Development Projects by Funding Source -----	604
FY 2025-2029 IT Project Detail Sheets -----	605

APPENDIX

Assessed and Estimated Actual Values of Taxable Property -----	627
Property Tax Rates – All Overlapping Governments -----	628
Construction Activity -----	629
Civilian Labor Force, Employment, and Unemployment -----	629
Value of Building Permits Issued -----	630
Demographic Information -----	631
Glossary -----	633

INTRODUCTION



Dear Citizens,

As your mayor, I am honored to present another balanced budget that builds on our city's recent successes and makes generational investments of \$1.88 billion in the General Fund and \$489 million in the Capital Improvement Plan (CIP). This budget reflects a rock-solid commitment to public safety and critical quality of life initiatives that have strong bipartisan support, in the key priority areas of infrastructure, health, economic development, affordable housing, and homelessness.

With many needs and limited resources, our budget makes investments into projects with the largest ROI. Jacksonville has the lowest taxes of any major Florida city by far – and we want to keep it that way, which means we need to bring new revenue into our community. That's why we are so focused on developing and creating the ignition point that will allow Jacksonville to take off – and take our place as one of the greatest cities in America.



Highlights of this budget include meeting annual target funding for critical infrastructure projects ranging from road construction, sidewalks and drainage, to the downtown riverfront; an ongoing commitment to affordable housing and homelessness programs; investing in UF Health to care for our most vulnerable citizens; providing economic development incentives for companies relocating to or expanding operations in Jacksonville; Cultural Council and public service grants; youth and literacy programs; new fire station construction; and adding 40 police officers to the streets, which is part of our plan to add 200 officers in four years.

An additional \$25 million will go to city venues, including the Ritz Theatre, 121 Financial Ballpark, and VyStar Veterans Memorial Arena. Jacksonville has had a history of not taking care of our venue assets, and so the 5-year CIP now includes additional capital funding to provide ongoing repairs, maintenance, and improvements. Plus, \$5.5 million in library renovations will ensure top notch facilities as we continue to encourage reading and increase literacy rates. And an additional \$24 million is allocated for improvements to 14 park and pool facilities so we can have the best urban park system in the country, in addition to the largest.

Once again, we are making these investments without raising taxes. And our strategic focus on infrastructure, healthcare, economic development, and public safety will improve the lives of all citizens, while creating a Jacksonville that is more beautiful, accessible, enjoyable, and healthy.

Thank you to City Council President Randy White and the entire city council for their collaboration. I look forward to our continued proactive partnership as we work together to implement these dollars for the community, move our shared priorities forward, and write the next chapter in Jacksonville's history. Jacksonville is on the precipice of greatness, and the time is now to embrace a bold vision for growth that builds a better Jacksonville today and for each new day to come.

Sincerely,

Mayor Donna Deegan



OFFICE OF THE CITY COUNCIL

RANDY WHITE
COUNCIL MEMBER, DISTRICT 12
OFFICE (904) 630-1380
FAX (904) 630-2906
E-MAIL: RandyWhite@COJ.NET

117 WEST DUVAL STREET
SUITE 425
JACKSONVILLE, FLORIDA
32202

Dear Residents of Jacksonville,

On behalf of the Jacksonville City Council, it is my honor, as City Council President, to present the adopted annual budget for this fiscal year. This document represents our commitment to responsible governance, fiscal stewardship and continued investment in the future of our community.

Creating a budget that balances our city's growth with the essential needs of our citizens requires dedication, collaboration and strategic planning. I want to extend my sincere appreciation to all my colleagues on the City Council, especially the Finance Committee, chaired by former Council President Ron Salem. The efforts of city staff and our community partners is also to be commended for their hard work, insight and commitment throughout this process. Their efforts have helped shape a budget that invests in public safety, infrastructure, and vital community services all while prioritizing fiscal responsibility.

This budget addresses the needed pay increases I believe that will recruit and retain talented young men and women within the Jacksonville Sheriff's Office and the Jacksonville Fire and Rescue Department. Additionally, allowing new employees to join the Florida Retirement System is a step in the right direction. We also finished up the work of the Special Committee on the Community Benefits Agreement to discuss funding in the Jaguars Stadium lease extension. That funding allowed for \$40 million for the Eastside of Jacksonville, to revitalize the community. It also includes \$64 million for our Parks system across the County.

As we move forward, I am reminded of the strength and resilience of our Jacksonville community. Your voices and input have been invaluable in shaping this budget, and they are a testament to the active, engaged citizenry that makes our city unique. We remain committed to listening, learning and working together to meet the challenges and opportunities ahead. This budget reflects our shared vision, and with it, we are investing in a brighter future for all Jacksonville residents.

Thank you for your continued trust and support as we work to serve our great city.

Sincerely,

Randy White
Jacksonville City Council President

DISTINGUISHED BUDGET PRESENTATION AWARD

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Jacksonville, Florida, for its Annual Budget for the fiscal year beginning October 01, 2023. The City has received this honor for the past thirty-eight years. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Jacksonville
Florida**

For the Fiscal Year Beginning

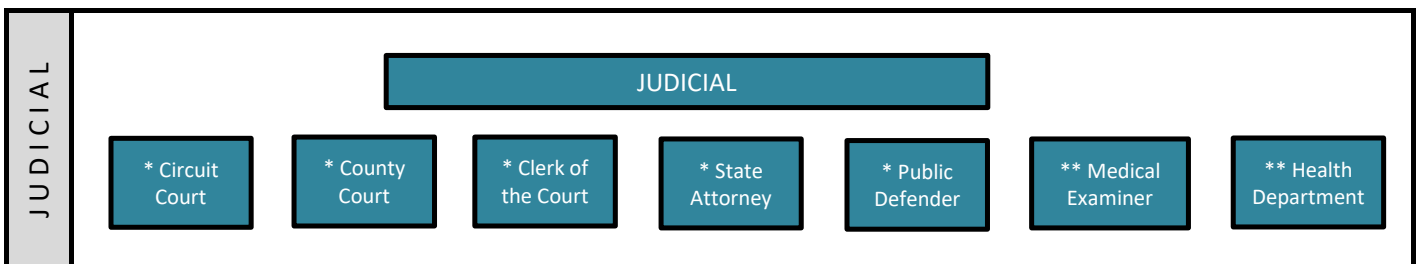
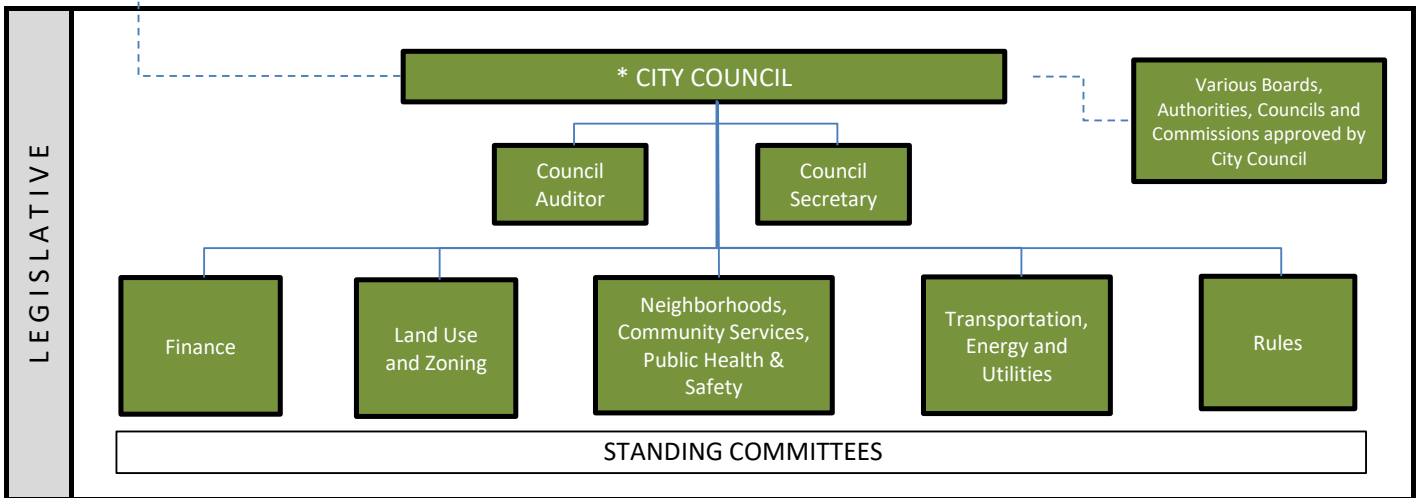
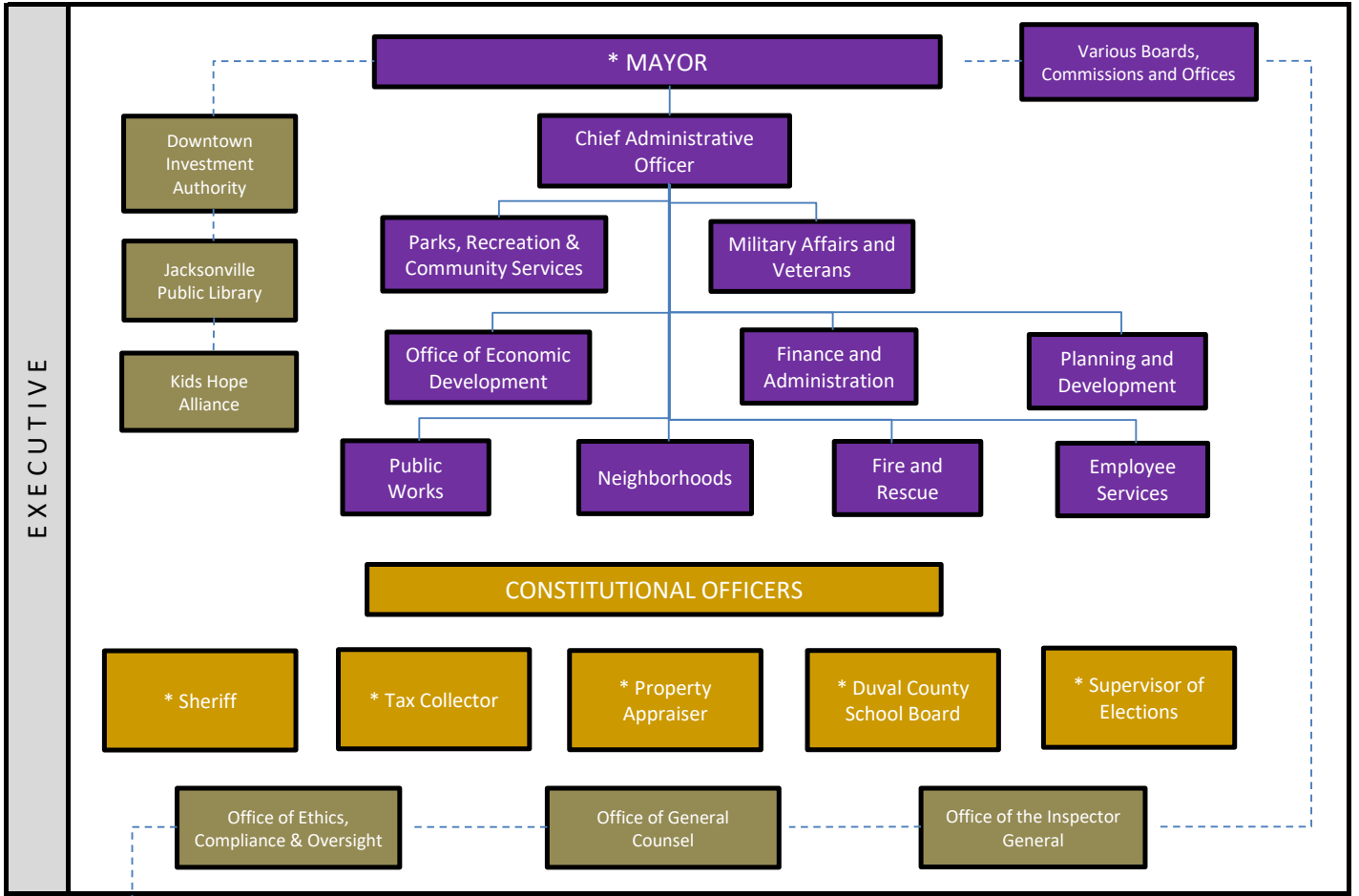
October 01, 2023

Christopher P. Morill

Executive Director

COUNCIL DISTRICTS

Due to State and Federal ADA requirements the Council district maps are not presented here but are available online at JaxGis link [Council Districts and Information Map](#)

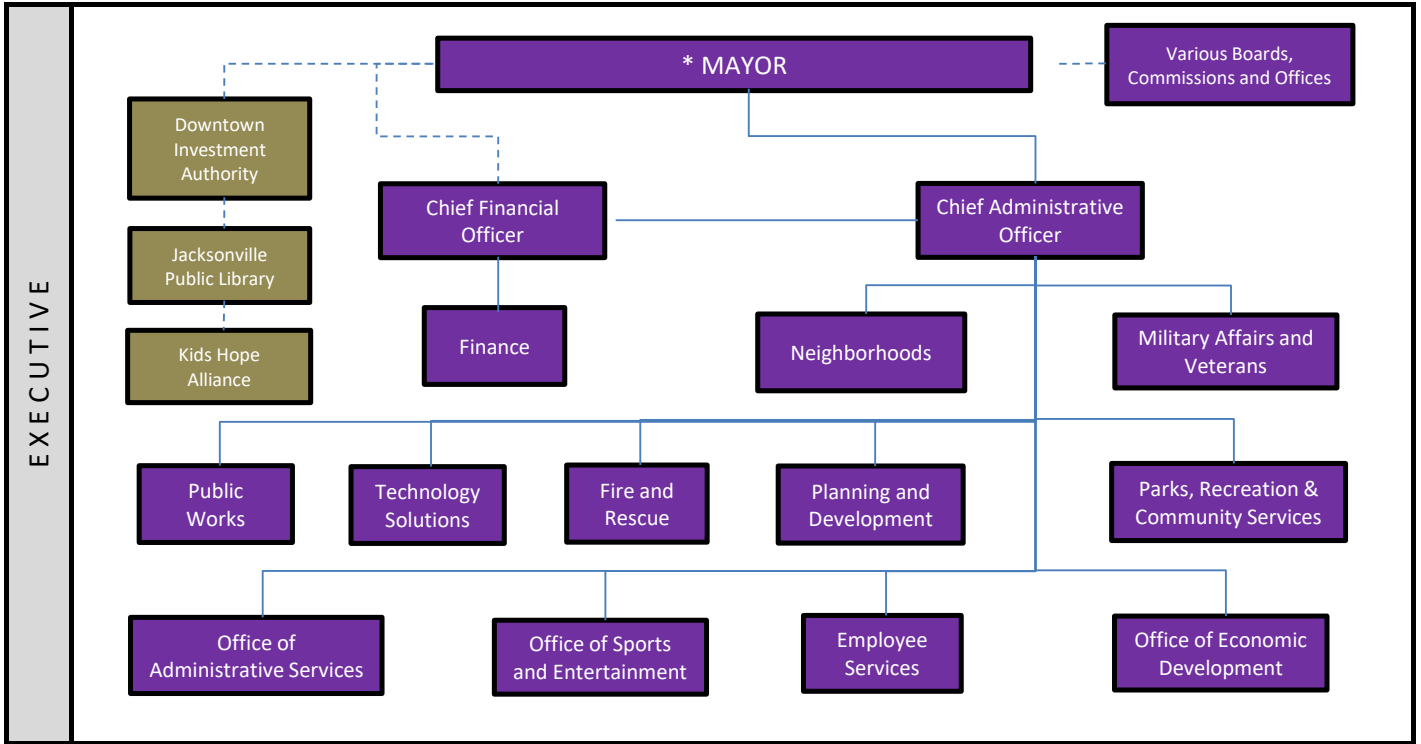


* Elected Official

** Appointed by the Governor

Revised Organization Chart Pursuant to Ordinance 2024-175-E

The FY24-25 budget was adopted prior to ordinance 2024-175-E executive department re-organization. The data, reports and write-ups in this document do not reflect the changes made as part of 2024-175-E. The organization chart below is include here for information only.



PRIORITIES AND STRATEGIC PLANNING

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

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

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

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

Mayor's Priorities

"Together, we will build a healthy, safe, resilient, inclusive, and innovative city that works for all of us. Every person will have a voice in City Hall and a seat at the table to reach that goal. Thank you for being part of this new chapter in Jacksonville's history as we build a bridge to the next generation and industries of the future." Mayor Donna Deegan

- **Arts, Culture, and Entertainment**
Improving the quality of life of our residents and visitors involves supporting a vibrant and robust artistic and cultural community. The Deegan Administration will continue to invest in arts, culture, and entertainment and partner with organizations across Jacksonville who are moving these priorities forward.
- **Economy**
The Deegan Administration's goal is for Jacksonville to become the small business capital of the Southeast. We will fix permitting and procurement by streamlining the process, adding technology and people. We will also create small business ladders to connect them to resources they don't know about like façade grants and incubator programs.
- **Health**
Health, both physical and mental, is key to Jacksonville's economic prosperity. We have one of the best medical communities in America. Despite that, our maternal and infant mortality rates are the worst in Florida and some of the worst in the nation. Mayor Deegan has appointed a Chief Health Officer to better coordinate care across providers while improving access and outcomes.
- **Infrastructure**
The Deegan Administration will work to fix Jacksonville's crumbling infrastructure and make good on the broken promises of the past. These investments include better streets and sidewalks, septic tank removal, stormwater drainage systems, bulkheads, tree planting, parks, trails, attainable housing, and more. Infrastructure efforts will emphasize resilience, smart growth, and a good quality of life for all neighborhoods.

- **Military and Veterans Affairs**
When 1 in 4 of us have a connection to the military, there is no doubt that Jacksonville is a military town. With a strong active duty and veteran population, the Deegan Administration is committed to supporting those who gave so much to protect our country and our city.
- **Public Safety**
Mayor Deegan is committed to ensuring our first responders have the resources to build safer neighborhoods. Public safety is not only about reacting when things go wrong. It is also about being proactive. The Deegan Administration will bring back a reimagined and reinvigorated Jacksonville Journey that focuses on literacy, prevention, and intervention programs.

City Council Strategic Plan Initiatives – [Ordinance 2024-164-E](#)

Long-term Strategic Priority

- Allocate funding of \$5 million to the stadium reserve to offset future debt service for downtown projects.

Short-term Initiatives

- Provide funding to support opportunities and initiatives to combat homelessness and promote development of affordable housing:
 - Appropriate \$150,000 to Trinity Rescue Mission to provide transportation to homeless individuals seeking to obtain and sustain employment;
 - Appropriate \$125,000 to Habitat for Humanity of Jacksonville for development of affordable housing in Council District 14
- Provide funding to support and provide access to food and basic necessities:
 - Appropriate \$200,000 to Feeding Northeast Florida to support expansion of its food pantry cold storage and warehouse space
 - Appropriate \$100,000 to Safe Future Foundation, Inc. to support its mobile food pantry, diaper bank and period bank
- Provide funding to support and promote education and training programs:
 - Appropriate \$200,000 to LIFT JAX for expansion of the Workforce Education and Training Center at Debs Grocery Store on Jacksonville's eastside
- Provide funding to support programs and services targeting various underserved Duval County populations and residents:
 - Appropriate \$50,000 to Ben's Place to provide day programs to adult Duval County students with disabilities
 - Appropriate \$200,000 to Northside Community Involvement, Inc. to provide resources and programs to support low-income families and children in Duval County
 - Appropriate \$100,000 to Isaiah 117 House to provide services and programs for children awaiting foster care placement
 - Appropriate \$100,000 to the Northeast Florida Immigrant Resource Alliance for the provision of services to Duval County's immigrant population
 - Appropriate \$100,000 to Treasure House, Inc. for the provision of services for families with neurodivergent children and children with disabilities
 - Establish a Police Athletic League in the Valencia Way housing complex to work with area youth and to initiate services and programs to combat crime (\$200,000)
 - Provide funding for grants to various Community Development Corporations to support economic development through the provision of services and programs aimed at improving access to affordable housing, social services, education and safety workshops, cultural development and youth programs (\$100,000)
- Provide funding to support and provide additional resources to the City's veteran community:
 - Appropriate \$100,000 for upgrades to the UNF Military and Veterans Resource Center
 - Appropriate \$265,657 to construct a rain/shade structure adjacent to the Veterans Memorial Wall

- Appropriate \$200,000 to the City of Atlantic Beach to assist with construction of a lifeguard station:
- Provide funding to support programs that encourage and promote individual and familial health and healthy lifestyles:
 - Appropriate \$100,000 to Wegotchu Enterprises NPO, Inc. for operation of a wellness clinic in Duval County
 - Appropriate \$100,000 to Hope Across The Globe, Inc. for the provision of mental health services in Duval County
 - Appropriate \$100,000 to Edward Waters University to provide certified personnel and expanded hours of operation for the Samuel Newby Community Athletic Center
- Appropriate \$200,000 to the City's Restore Endangered Historic Adaptable Buildings Trust Fund to support efforts to preserve Jacksonville's historically significant buildings (outside Downtown):
- Provide funding to reduce blight and to support neighborhood development and beautification:
 - Establish a community grant program to support the City's various registered neighborhood associations to complete projects designed to combat blight and beautify/rehabilitate neighborhoods (\$100,000)
 - Provide funding to strengthen the Public Works Department's ability to conduct Countywide tree trimming and median maintenance/beautification (\$100,000)
 - Provide funding to strengthen the Public Works Department's ability to complete Countywide ditch service and maintenance (\$100,000)
 - Appropriate \$200,000 to the Mandarin Community Club to provide various programs and services including preservation and restoration of Mandarin's historic properties, properties, neighborhood beautification projects, development of various educational programs and forums, etc.
- Facilitate and promote the growth and sustainability of small businesses:
 - Appropriate \$200,000 to provide additional support for the Myrtle-Moncrief-Avenue B Business Corridor Improvement Program
- Provide funding for improvements to City parks and certain associated facilities:
 - Appropriate \$200,000 to provide supplemental funding for District 5 park improvements and enhancements approved by the Special Committee on Parks and Quality of Life
 - Appropriate \$200,000 to construct a storage facility at San Mateo Little League Park and to procure additional field materials for baseball and softball programs at the Park

PERFORMANCE MEASURES

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

The municipal code section 106.220, only requires performance measures for departments that report to the Mayor. The Office of the Sheriff has decided not to participate going forward. The last fiscal year of performance measures provided by the Office of the Sheriff are listed below. Crime data is available on the several websites including: [Violent Crime - FL Health CHARTS - Florida Department of Health | CHARTS](#) and [Duval County, FL Violent Crime Rates and Maps | CrimeGrade.org](#)

	Measurement	Target	FY 20	FY 21	FY 22
Public Safety					
<u>Office of the Sheriff</u>					
Office of the Sheriff	911 response time for priority one and two calls - maintain less than seven minute average	7.00	6.47	6.32	6.56
Office of the Sheriff	Decrease in total number of Priority Incidents citywide	2.00%	-4.58%	-10.25%	2.08%
Office of the Sheriff	Total number of community engagement activities annually	350	935	3,822	927

PERFORMANCE MEASURES

* New measure in FY 24

	Measurement	Target	FY 23	FY 24
Arts, Culture and Entertainment				
<u>Downtown Investment Authority</u>				
Quality of Life	Complete installation of one public art piece or provide one art program annually	1	0	0
Quality of Life	One historic building restored and put into service annually	1	3	1
<u>Kids Hope Alliance</u>				
Kids Hope Alliance	Number of participants attending youth artists programs	3,500	923	3,579
Kids Hope Alliance	Number of participants attending youth civic engagement program	350	45	Not Available
<u>Office of Administrative Services</u>				
Fleet Management	Percent of preventative maintenance service completed timely for Parks, Recreation and Community Services	90.0%	77.2%	72.2%
Fleet Management	Percent of safety inspections completed timely for Parks, Recreation and Community Services	90.0%	80.4%	57.7%
<u>Office of Sports and Entertainment</u>				
City Venues	Attendance to events managed by ASM	2,397,000	2,205,725	2,266,813
Special Events	Number of participants attending Special Events	350,700	374,551	415,500
Special Events	Total number of permitted events or projects	235	119	176
<u>Parks, Recreation and Community Services</u>				
Recreation and Community Programming	Number of participants - Recreation and Community	320,000	227,226	309,649

PERFORMANCE MEASURES

* New measure in FY 24

	Measurement	Target	FY 23	FY 24
Economy				
<u>Downtown Investment Authority</u>				
Commercial Property	Commercial Occupancy Rate - Maintain an occupancy rate	77.0%	73.5%	73.0%
Economic Development Projects	Receive Council approval for one catalytic project	1	1	1
Residential Property	Increase the number of multi-family housing units	350	144	41
Residential Property	Increase the number of multi-family residents	500	230	66
Retail	Increase the number of full service grocers	1	0	0
Retail	Increase the number of restaurants and/or bars	8	8	4
Retail Store Front	Reduce the number of vacant storefronts in city center	40	42	42
Small Business	Bring new small businesses to Downtown	5	10	7
Small Business	Support small businesses by providing incentives	10	7	18
<u>Finance</u>				
Accounting	Percent of payment based on industry standard of 30 day payment from the delivery/invoice date to payment mailed	80.0%	75.8%	70.2%
Accounting	Percent of payment from the delivery/invoice date to the submittal to GAD within 20 days	80.0%	78.2%	73.2%
<u>Fire and Rescue</u>				
Fire Plans Review	Reduce number of days to process fire plans review	10	22	14
<u>Jacksonville Public Library</u>				
Customer / User Survey	Percent of respondents who agree that the library is critical to literacy	1	N/A	1 *
Library Services	Customers who would recommend the library to friends and family	90	88	91
Library Services	Households using or contributing services	138,000	128,445	133,983
Library Services	Number of people attending learning programs presented or sponsored by the library	89,000	114,005	86,381
Library Services	Number of people who used the library in two or more successive years	106,000	N/A	93,250 *
Library Services	Percent of respondents who agree that the library is critical to lifelong learning	1	N/A	1 *
<u>Kids Hope Alliance</u>				
Kids Hope Alliance	Number of participants served by youth employment programs	500	300	615
<u>Office of Economic Development</u>				
Film and Television	Number of permits issued and businesses assisted for non-permitted productions	100	60	69

PERFORMANCE MEASURES

* New measure in FY 24

	Measurement	Target	FY 23	FY 24
Economy				
<u>Office of Economic Development</u>				
Jacksonville Small and Emerging Business Program	Dollars Jacksonville Small Emerging Business contracts awarded annually	\$100,000,000	\$79,498,269	\$106,458,231
Jacksonville Small and Emerging Business Program	Number Jacksonville Small Emerging Business contracts awarded annually	200	190	215
Jacksonville Small and Emerging Business Program	Percent increase in registered JSEB's	36%	9%	40%
Job Creation	Full-time equivalent jobs to be created pursuant to economic development agreements	1,000	1,110	1,117
Northwest Jacksonville Economic Development (NWJEDF)	Incentives for businesses located in NWJEDF boundary	\$3,500,000	\$4,250,000	\$3,550,000
Small Business Assistance	Number of businesses assisted	900	872	842
<u>Parks, Recreation and Community Services</u>				
Social Services	Number of households assisted with rent	700	958	1,387
<u>Planning and Development</u>				
Building Inspection	Average days from permit issuance to finalized	30	90	49
Building Inspection	Number commercial building permits issued	2,344	2,296	1,743
Building Inspection	Number residential building permits issued	15,000	16,437	14,270
<u>Public Works</u>				
Mowing and Landscape Maintenance	Number of acres mowed	162,000	99,759	169,522
Mowing and Landscape Maintenance	Number of ROW edging miles	41,000	N/A	40,008 *
<u>Technology Solutions</u>				
Information Technology	Mayor Deegan transparency dashboard page views	15,000	N/A	11,919 *
Information Technology	Increase in Jacksonville.gov page views	10.0%	N/A	16% *
Information Technology	Increase in Jacksonville.gov unique users	10.0%	N/A	19% *
Information Technology	Mayor Deegan transparency dashboard unique users	5,500	N/A	5,334 *
Information Technology	Positive customer survey results for JAXEPICs	80.0%	N/A	56% *

PERFORMANCE MEASURES

* New measure in FY 24

	Measurement	Target	FY 23	FY 24
Health				
<u>Finance</u>				
Risk Management	Number of workers comp claims closed	1,100	1,251	1,172
Risk Management	Number of workers comp claims opened	1,200	1,471	1,094
Risk Management	Number of workers comp first report of injury notifications received	1,600	1,923	1,614
<u>Kids Hope Alliance</u>				
Kids Hope Alliance	Number of participants served by full service schools	2,000	3,024	2,347
Kids Hope Alliance	Number of participants served by pediatric mental health program	4,000	N/A	5,442 *
<u>Neighborhoods</u>				
Environmental Quality	Number of environmental samples taken	900	920	980
Mosquito Control	Number of mosquito investigations and treatments performed	12,000	10,412	13,758
<u>Office of Administrative Services</u>				
Animal Care and Protective Services	Number of animals spayed / neutered	5,000	2,771	3,070
<u>Parks, Recreation and Community Services</u>				
Extension Services	Number participants in UF / IFAS Extension Office programs	46,937	44,140	58,180
Senior Services	Number foster grandparents	75	68	71
Senior Services	Number of children served by foster grandparents	600	556	595
Senior Services	Number program participants for senior programs	42,000	33,443	37,954
Senior Services	Number senior meals served	232,000	219,121	209,419
<u>Public Works</u>				
Mowing and Landscape Maintenance	Number of trees planted	1,000	972	1,354

PERFORMANCE MEASURES

* New measure in FY 24

	Measurement	Target	FY 23	FY 24
Infrastructure				
<u>Downtown Investment Authority</u>				
Affordable Housing	Deliver 100 additional workforce or affordable units annually	100	120	0
Electric Vehicle Support	Provide EV charging stations in city owned garages and on-street parking	6	0	0
Riverfront Destination Parks	St. Johns River Park percentage complete	25%	N/A	40% *
Riverfront Destination Parks	River's Edge percentage complete	25%	N/A	25% *
Riverfront Destination Parks	Riverfront Plaza percentage complete	25%	N/A	25% *
Transportation	Complete one bicycle facility or one bike/ped linkage annually	1	1	2
Transportation	Two way restoration project - Forsyth and Adams percentage complete	50%	N/A	40% *
<u>Neighborhoods</u>				
Housing	Number of families assisted in home-ownership programs	124	102	80
Neighborhood Services	Number community meetings including CPACs, HOAs and neighborhood associations	215	217	227
<u>Parks, Recreation and Community Services</u>				
Natural and Marine Resources	Number of playground or courts repairs / renovations completed	50	46	41
Recreation and Community Programming	Number of pool repairs / renovations completed	10	5	17
<u>Planning and Development</u>				
Historic Preservation	Percent of Certificate of Appropriateness (COA) applications reviewed for initial sufficiency within 14 business days	95.0%	N/A	97.0% *
Land Use	Percent of current planning application reviews completed by due date	95.0%	N/A	91.4% *
Land Use	Percent of land use amendment applications reviewed for sufficiency within 10 business days	95.0%	N/A	100.0% *
Resilience	Number of actions/sub-actions of the Resilient Jacksonville strategy underway or complete	10	N/A	38 *
Zoning	Percent of applications reviewed for sufficiency within 10 business days	95.0%	N/A	95.0% *

PERFORMANCE MEASURES

* New measure in FY 24

	Measurement	Target	FY 23	FY 24
Infrastructure				
<u>Public Works</u>				
R.O.W and Stormwater Maintenance	Number pedestrian and/or bikeway miles created	3.00	0.90	8.60
R.O.W and Stormwater Maintenance	Number road miles resurfaced, micro-surfaced and/or rejuvenated	100	98.83	109.57
Solid Waste	Number litter miles collected	13,000	15,016	12,957
Solid Waste	Number tons litter collected	700	665	856
Solid Waste	Tons of recycle materials	44,500	39,947	38,860
Traffic Engineering	Number of COJ traffic signals receiving preventive maintenance	300	353	273
Traffic Engineering	Number of FDOT traffic signals receiving preventive maintenance	299	323	217
<u>Technology Solutions</u>				
Information Technology	Wi-Fi within City parks percentage complete	1.0%	N/A	0.0% *
Military and Veterans Affairs				
<u>Military Affairs and Veterans</u>				
Veteran Services	Number of City hosted events	50	61	58
Veteran Services	Number of events or meetings in which the City of Jacksonville participates	350	381	477
Veteran Services	Number of homeless / at-risk veterans served	625	694	718
Veteran Services	Number of homeless veterans placed in jobs	70	63	73
Veteran Services	Number of veterans served in person	7,000	8,419	7,848
Veteran Services	Total veteran contacts	250,000	210,137	255,088
<u>Parks, Recreation and Community Services</u>				
Natural and Marine Resources	Number of veterans using discounted daily admissions to Hanna / Huguenot parks	33,000	32,145	33,947

PERFORMANCE MEASURES

* New measure in FY 24

	Measurement	Target	FY 23	FY 24
Public Safety				
<u>Fire and Rescue</u>				
Rescue Operations	Reduce stroke alert scene time	<10%	13.50%	13.45%
Rescue Operations	Reduce trauma alert scene time	<10%	14.14%	14.22%
<u>Jacksonville Public Library</u>				
Library Services	Number of active cardholders	210,000	189,120	208,120
Library Services	Number of cardholders added in the month / year	35,500	31,140	34,368
<u>Kids Hope Alliance</u>				
Kids Hope Alliance	Number of participants attending Read Jax Collaboration pilot program	640	N/A	720 *
Kids Hope Alliance	Number of participants attending high-quality literacy training	110	N/A	Not Available *
Kids Hope Alliance	Number of participants attending intensive summer literacy program	360	N/A	390 *
Kids Hope Alliance	Number of participants attending traditional afterschool programming	8,020	8,540	9,920
Kids Hope Alliance	Number of participants attending traditional summer programming	6,740	6,355	7,235
Kids Hope Alliance	Number of participants served by "Ferst" readers book giveaway - Ages 0 - 4	1,625	N/A	2,231 *
Kids Hope Alliance	Number of participants served by juvenile justice diversion programs	1,000	1,487	2,210
<u>Neighborhoods</u>				
Municipal Code Compliance	Number code enforcement cases issued annually	42,000	36,741	92,692
<u>Office of Administrative Services</u>				
630-CITY / Call Center	Total customers served via 630-CITY	750,000	662,728	595,148
Fleet Management	Average number days to complete JFRD vehicle repairs	2.0	2.6	2.7
Fleet Management	Average number days to complete JSO vehicle repairs	1.0	2.3	2.1
Fleet Management	Percent of preventative maintenance service completed timely for JFRD	80.0%	77.7%	74.5%
Fleet Management	Percent of preventative maintenance services completed timely for JSO	90.0%	78.3%	81.3%
Fleet Management	Percent of safety inspections completed timely for JFRD	75.0%	70.8%	60.0%
Fleet Management	Percent of safety inspections completed timely for JSO	95.0%	90.9%	90.0%

ADVISORY BOARDS AND COMMISSIONS

DIVISIONAL FUNCTION, STRATEGIES, AND GOALS:

CIVIL SERVICE BOARD

FUNCTION:

Duval County Charter: Article 17 Section 17.02 – 17.05

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

STRATEGIES AND GOALS:

- Ensure all CSB public proceedings are run efficiently and properly recorded
 - Contract Court Reporting Services to prepare official certified transcripts for all CSB public hearings.

- Educate COJ employees, other agencies and the general public about the role and functions of the CSB
 - Provide user friendly quick reference guides/information to employees and the public through regular webpage updates.

CONSTRUCTION TRADES QUALIFYING BOARD

FUNCTION:

Municipal Code: Chapter 62

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

STRATEGIES AND GOALS:

- CTQB continues to work with the Information Technology Department to make more applications and other forms accessible online. This will create efficiencies by reducing processing time and resources.
- CTQB is working to update its data collection system with assistance from the Information Technology Department. This will create efficiencies by reducing processing time and resources necessary to provide accurate reporting information.
- CTQB is working to update the notification system to create checks and balances with the assistance of the Information Technology Department. This will increase revenue by guaranteeing that all the licenses are up to date, create efficiencies by reducing processing time and resources necessary to provide accurate reporting information.

MAYOR'S COMMISSION ON THE STATUS OF WOMEN

FUNCTION:

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

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

MISSION:

The Mayor's Commission on the Status of Women's mission is to serve as a catalyst for moving all women forward.

VISION:

- Develop a public consciousness of the talents of women, with special emphasis on the utilization of those talents as equal partners in the private, business, governmental and civic community
- Encourage women to become actively involved in matters pertaining to the government and community
- Work toward utilization of capable women in roles of leadership
- Act as a source of information for women including, but not limited to, employment opportunities, education, harassment, and discrimination against women
- Focus attention on the needs of underserved women and/or women with special need
- Educating the public on women's issues
- Advocate on behalf of women's issues
- Celebrate women and their accomplishments

STRATEGIES AND GOALS:

The Mayor's Commission on the Status of Women (MCSW) may focus on five key issues affecting women and girls:

- Affordable Housing
- Economic Security
- Women in Leadership
- Health Care
- Care Giving

CITY COUNCIL

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

Duval County Charter: Article 5

Municipal Code: Chapter 10 - 13 and Chapter 70

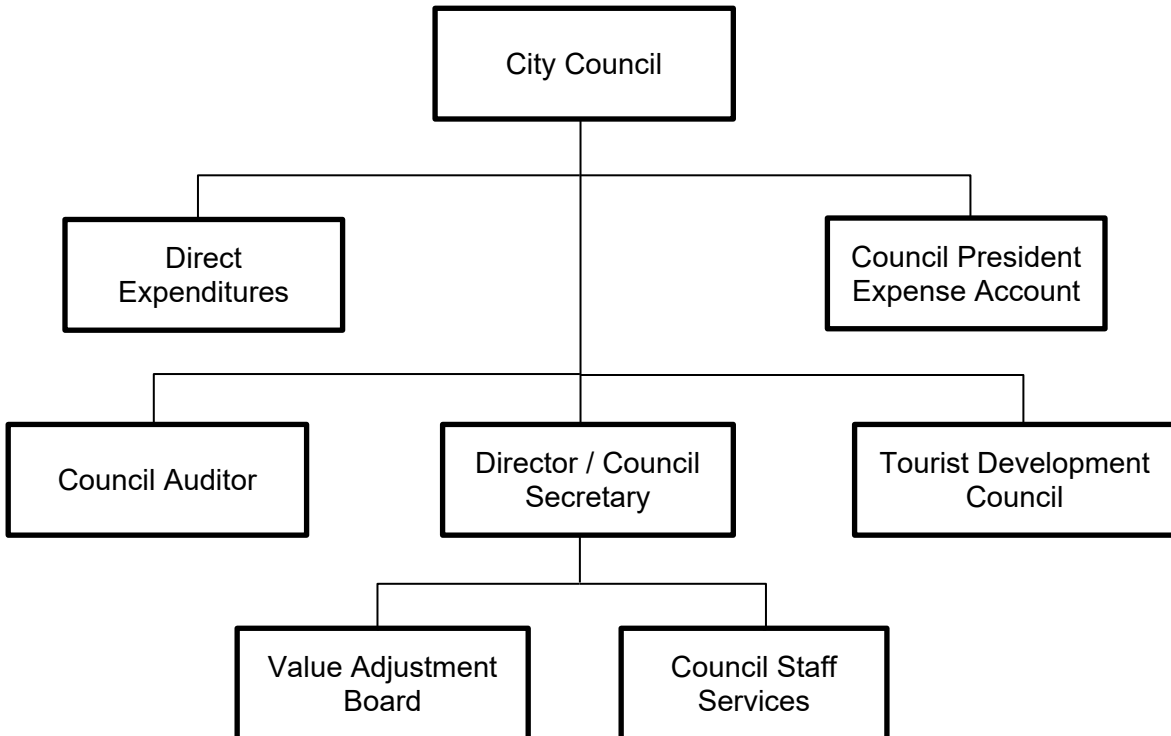
DEPARTMENT MISSION:

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

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

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

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



DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

DIRECT EXPENDITURES

FUNCTION:

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

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

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

COUNCIL PRESIDENT EXPENSE ACCOUNT

FUNCTION:

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

COUNCIL AUDITOR

FUNCTION:

Chapter 13

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

STRATEGIES AND GOALS:

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

TOURIST DEVELOPMENT COUNCIL

FUNCTION:

Administer the tourist development plan set forth in Ch. 666 and in accordance with FL Statute 125.0104 to increase tourism in Jacksonville. The Duval County Tourism Development Council is staffed by an Executive Director and Administrator and consists of a nine-person board.

COUNCIL STAFF SERVICES – OFFICE OF THE COUNCIL SECRETARY

FUNCTION:

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

Office of the Council Secretary

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

Administrative Services

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

Legislative Services

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

Council Research

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

Public Information Office

The Public Information Office is responsible for performing all processes which deliver City Council-related information to the public. This work is completed in various ways using available technology within the division to ensure a transparent and accessible legislative body. The functions of the division include maintenance of the City Council website, maintenance and coordinating use of all audio-visual equipment (onsite and offsite), streaming services, computers, printers, telecommunications equipment (landline and cellular), software and managing all updates to any equipment. In addition, this division also receives and responds to all public records requests as well as requests for information from all media outlets. Additional duties include annual printing of brochures with committee assignments and distribution of media releases on behalf of the City Council President.

VALUE ADJUSTMENT BOARD – OFFICE OF THE COUNCIL SECRETARY

FUNCTION:

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

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

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

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

CLERK OF THE COURT

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

Constitution of the State of Florida: Article V Section 16

Duval County Charter: Article 12 Sections 12.06 – 12.10

DEPARTMENT VISION:

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

DEPARTMENT MISSION:

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

DEPARTMENTAL FUNCTIONS, STRATEGIES AND GOALS:

CLERK OF THE COURT

FUNCTION:

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

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

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

STRATEGIES AND GOALS:

- The Property Fraud Alert notification system continues to provide an invaluable free service to citizens. Once signing up for this service, individuals will receive a notification by email or phone whenever a document, such as a deed or mortgage, is recorded in the Duval County Official Records with the name or business name that was registered. This is another tool to help prevent and identify potential property fraud attempts.
- The Clerk's Office serves as an official Passport Acceptance Agent for the Department of State. We accept certain passport applications and offer passport photo services at both the Duval County Courthouse and our location in Neptune Beach. This provides a needed service and convenience for Duval County residents and those outside the county that need a passport.
- Beginning the next phase of the digitization project of Official Records for both preservation purposes and making more items available online for the public to research.
- Planning to go live with our E-Certify service by the end of the year that will allow customers to purchase and receive certified copies of Official Records electronically rather than making a trip to our office

COURTS

STATE AGENCY - FLORIDA STATUTE AND CHARTER SECTION:

Florida Statute: Chapter 34

Duval County Charter: Article 12 Sections 12.01 – 12.05

The Fourth Judicial Circuit Courts and County Courts are constitutional offices established by the Constitution of the State of Florida, Article 5, Sections 5 & 6. The Circuit Courts shall have the power to issue writs of mandamus, quo warrant, certiorari, prohibition and habeas corpus and all writs necessary or proper to the complete exercise of their jurisdiction. They shall have the power of direct review of administrative action prescribed by general law. There are currently 35 Circuit Court Judges, 20 County Court Judges and 8 Senior Judges.

The annual City budget includes those costs required to be paid by the Counties, as stipulated in the Florida Statutes, as well as various special revenue funds administered by the County Court.

General Fund Operating fund 00111

Per Florida statute 29.008, the County is responsible for providing facilities, maintenance, utilities, security, and communications to the Courts.

The City of Jacksonville provides \$800,000 of additional funding from its general revenue as well as seven full-time positions to the Courts over and above the statute requirements.

Recording Fees Technology fund 15203

Florida statute 28.24 (12) (e) (1) established a \$2 fee for each page recorded by the Clerk into the Official Record to fund the technology costs for the Courts, State Attorney, and Public Defender.

Florida statute 28.24 (12) (e) (1) "...\$2 shall be distributed to the board of county commissioners to be used exclusively to fund court related technology, and court technology needs as defined in s. 29.008(1) (f) 2 and (h) for the state trial courts, state attorney, public defender, and criminal conflict and civil regional counsel in that county. If the counties maintain legal responsibility for the costs of the court-related technology needs as defined in s. 29.008(1)(f)2. and (h), notwithstanding any other provision of law, the county is not required to provide additional funding beyond that provided in this section for the court-related technology needs of the clerk as defined in s. 29.008(1)(f)2. and (h)..."

In FY 25 the City of Jacksonville provided one-time funding of \$231,541 from its general revenues to this fund increasing the FY 25 technology funding for the three state agencies to \$1,615,651.

Teen Court Programs Trust fund 15204

Florida statute 938.19 established a \$3 fee against each person that pleads guilty or is found guilty of a traffic violation in accordance with Chapter 316 of the Florida Statutes. This funding is received by the Counties and 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, a second program, the Teen Court Truancy Program has been developed in an effort to reduce truancy.

Court Costs \$65 Fee Trust fund 15213

Florida statute 939.185 authorizes a \$65 fee on felony, misdemeanor, or criminal traffic offenses. This revenue is split equally between four separate areas including, Jacksonville Area Legal Aid, the Duval County Law Library, the Juvenile Drug Court, and a County Court Chief Judge discretionary activity.

DOWNTOWN INVESTMENT AUTHORITY

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

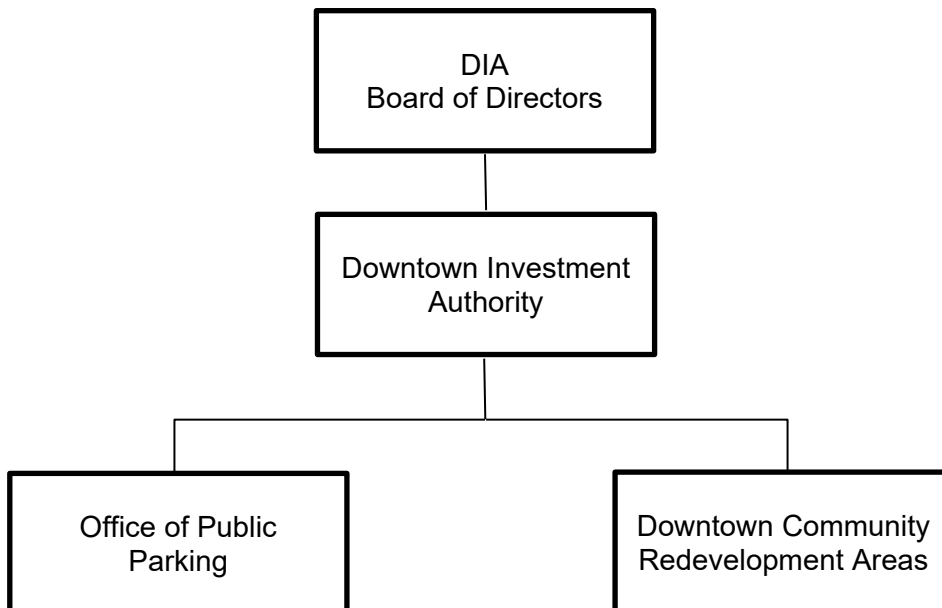
Municipal Code: Chapter 55

DEPARTMENT VISION:

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

DEPARTMENT MISSION:

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



DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

DOWNTOWN INVESTMENT AUTHORITY

FUNCTION:

The Downtown Investment Authority is the Economic Development and Community Redevelopment Agency for Downtown Jacksonville and is responsible for the revitalization and economic development of Downtown Jacksonville. The DIA's programs, projects and functions are guided by a nine-member board and its Community Redevelopment Area Plans and its Business Investment & Development Strategy. Core functions include:

- Allocating redevelopment trust fund monies for projects and programs such as: development and redevelopment incentives; capital projects such as parks, infrastructure and other capital improvements; and other BID and CRA Plan authorized projects and programs
- Creating and implementing programs that attract and retain small and emerging businesses within Downtown
- Implementing the BID Plan, negotiating, and granting final approval of Downtown development and redevelopment agreements, grant agreements, license agreements, lease agreements, and other agreements
- Management of three (3) key parking facility assets consisting of the Courthouse Garage, the Sports Complex Garage and the Arena Garage
- Developing and implementing on-street and off-street parking strategies in order to support businesses, tourism and special event parking needs
- As the Economic Development agency, developing a marketing plan and supporting enhanced maintenance and programming of public spaces within Downtown;
- As the Community Redevelopment Agency, develop a CRA Program and Project information dissemination plan for Downtown
- Interpreting the Business Investment & Development (BID) Plan and approving development and redevelopment projects within Downtown with the support of the Downtown Development Review Board (DDRB)
- Hearing appeals of the DDRB on all matters other than requests for exceptions, variances, sign exceptions and waivers from the Zoning Code
- Promulgating and amending Jacksonville's Downtown Design Guidelines
- Reviewing the BID Plan every five years and updating the plan subject to City Council approval
- Implementing the BID Plan, negotiating and granting final approval of Downtown development and redevelopment agreements, grant agreements, license agreements, lease agreements and other agreements
- Negotiating and monitoring economic incentive packages for Downtown
- Preparing analyses of economic changes taking place Downtown and studying the impact of metropolitan growth in Downtown
- Acquiring and disposing of City-owned Downtown property acquired, or intended to be used, for community redevelopment purposes
- Administering and managing the Downtown tax increment finances for the Southside CRA Trust Fund and the Northbank CRA Trust Funds
- Planning and proposing projects and public facilities within Downtown and establishing, operating, leasing and licensing such public facilities

DIA aims to drive growth in business and investment, create a vibrant urban living environment and enhance quality of life in Downtown Jacksonville through the transparent and responsible leveraging of public investments, assets, infrastructure, and policy.

STRATEGIES AND GOALS:

For FY25, the DIA will have a particular focus on the following goals:

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

The DIA's strategies for achieving these goals are:

- Focusing on residential growth, including a diverse offering of housing opportunities for people of varying incomes and family sizes
- Focusing on engaging, attracting and supporting the expansion of small and emerging businesses within Downtown, with a particular emphasis on retail and restaurants
- Implementing efficiencies in both permitting and public incentive review and approval processes
- Negotiating and monitoring economic incentive packages for Downtown
- Promoting transparency and continuing to seek out and engage Downtown stakeholders as well as the public.
- In conjunction with the City's Parks, Recreation and Community Services Department, developing a world-class riverfront park system within Downtown offering a variety of passive and active uses interconnected through the Riverwalk.
- In conjunction with the Department of Public Works, designing and constructing capital projects, such as one-way to two-way street conversions, that support quality of life as well as private development and redevelopment efforts
- Preparing analyses of economic trends taking place nationally, statewide, locally and specifically within Downtown, while implementing strategies to address their impact of growth within Downtown.
- Monitoring and benchmarking DIA performance against key metrics of success
- Acquiring and disposing of City-owned Downtown property acquired, or intended to be used, for community redevelopment purposes.
- Planning and proposing projects and public facilities within Downtown and establish, operate, lease, and license public facilities.

OFFICE OF PUBLIC PARKING

FUNCTION:

The Office of Public Parking operates public parking lots and garages and enforces the city's parking laws. The services provided by the administrative office include citation and tag research and information as well as accounting and procurement, monthly permit parking; setting court appearances for parking citations; meter bag rentals; freight zone permits; and daily parking at parking facilities. In addition, the Enforcement Division handles countywide enforcement of all parking codes and issuance of citations and the On and Off-street parking Divisions manage meters, loading zones, surface lots and parking garages owned by the City.

STRATEGIES AND GOALS:

For FY25, the Office of Public Parking will effectively provide these services by:

- Developing and implementing a series of on-street and off-street parking strategies (including recommendations from a recent parking study) in coordination and conjunction with the DIA Parking Strategy Coordinator and Chief Executive Officer to help facilitate the use of, and promote further development in, the central business district.
- Addressing any maintenance needs while being proactive through routine and preventative maintenance practices.

EMPLOYEE SERVICES

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

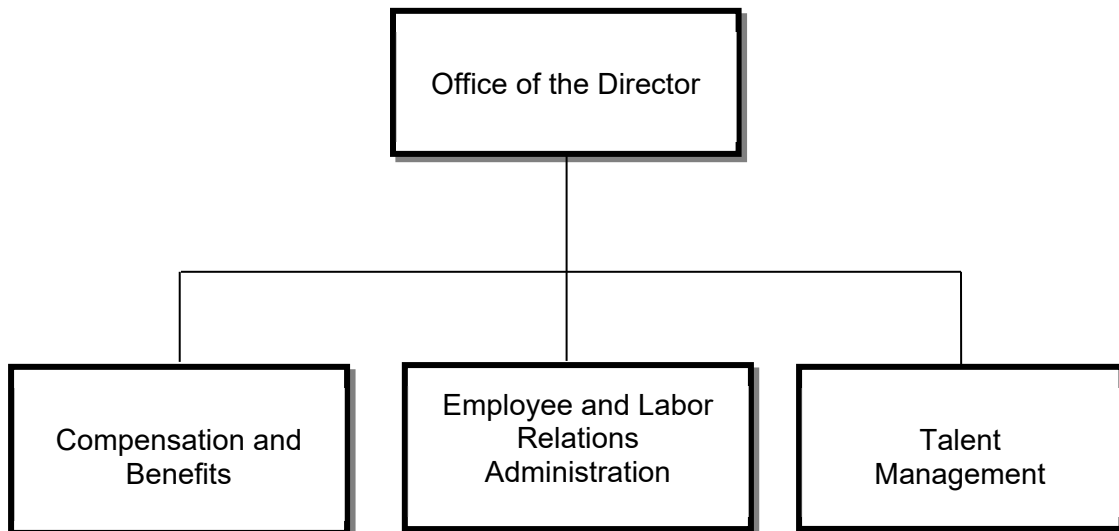
Chapter 33 Part 1

DEPARTMENT VISION:

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

DEPARTMENT MISSION:

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



DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

BENEFITS

FUNCTION:

Chapter 33 Part 3

The Benefits Division provides a comprehensive and competitive benefits package that supports the physical, emotional, and financial well-being of our employees and their eligible dependents to help ensure we attract and retain top talent. We are dedicated to delivering exceptional customer service, ensuring that our employees and retirees have access to the resources and support they need to make informed decisions about their benefits. This will support our employees' health, happiness, and financial security that will contribute to the long-term success of the City of Jacksonville.

HIGHLIGHTS:

- Actively participate and support the 1Cloud project implementation.
- Continue to communicate benefits information to employees, retirees, and their dependents which enables them to tailor coverage to meet their needs.
- Continue to collaborate with employees and retirees to ensure that the selected benefits programs and services meet their needs.
- Continue to represent employees, retirees, and dependents in their efforts to resolve benefit issues with providers.
- Continue to offer financial seminars, financial information, and individual planning sessions to assist employees in developing a financial plan for retirement.
- Continue to offer a comprehensive wellness program that will encourage employees to continually work to improve their overall health.

STRATEGIES AND GOALS:

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

EMPLOYEE AND LABOR RELATIONS ADMINISTRATION

FUNCTION:

Chapter 33 Part 4

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

HIGHLIGHTS:

- Began the collective bargaining process with the public safety unions.
- Navigated the process of decertification of the four civilian unions. Drafted new pay plans for each of the bargaining units.
- Revised and improved numerous operational and policy guidelines.
- Led employee misconduct investigations for both represented and non-represented employees ensuring a fair and consistent approach to employee discipline while minimizing liability for the City.
- Effectively mediated many employee and union grievances regarding both disciplinary and operational disputes.
- Efficiently negotiated and implemented multiple Memoranda of Understandings with the City's civilian unions to address various work rule modifications.
- Positively impacted union management relations through extensive communication and use of the Special Meeting forum for resolution outside the grievance process.

STRATEGIES AND GOALS:

- Conduct and complete operational feedback and research for the commencement of the 2024-2027 collective bargaining cycle.
- Negotiate and agree to new collective bargaining agreements with all six City unions that meet both the requirements of the new Administration and City operations while serving as fair terms and conditions of employment for our 8000 represented City employees.
- Proactive and strategic leadership in all aspects of workforce management to promote stable and productive employee and labor relations with all City employees.
- Lead impartial employee misconduct investigations for both represented and non-represented employees.
- Positively impact union management relations through extensive communication and information sharing to allow for conflict resolution outside the grievance process.
- Serve as an objective mediator for employee and union grievances regarding both disciplinary and operational disputes.
- Continue to maximize TAS efficiencies through the launch and use of the new One Cloud.
- Create and implement customized management training tools to support a more productive, educated workforce.

TALENT MANAGEMENT

FUNCTION:

Chapter 33 Part 2

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

HIGHLIGHTS:

- Actively participated and supported the 1Cloud project implementation.
- Continue to attract qualified applicants through effective recruiting processes to hire a workforce that represents the makeup of our community.
- Began working on classes for Ladders to Leadership with a first tier roll out date of April 29, 2024.
- Continue to maintain a classification system providing a consistent ranking of positions based on complexity of duties and level of responsibilities.
- Continue to proactively provide strategic support and guidance to employees, departments, and the community we serve.
- Continue to produce updated policies and new training sessions and provide to employees to keep them informed.
- Continue to assist City leadership on human resources practices by providing professional human resources expertise to departments in the areas of recruitment, examination and selection.

STRATEGIES AND GOALS:

- Actively participate and support the 1Cloud project implementation.
- Successfully roll out all four tiers of Ladders to Leadership.
- Implement Oracle 1Cloud patches to ensure a successful implementation.
- Recruit the best talent for City positions. This will be accomplished by utilizing social media, continuing to conduct more targeted recruitment, and holding a City job fair open to all City departments.
- Work with city departments on succession planning for key positions. This will be accomplished by reviewing the internal talent pool, offering training, and creating a succession plan.
- Deliver first class service to city departments and the public. This will be accomplished by ensuring effective and efficient delivery of HR services and support.
- Create a quality workforce in a positive, supportive organization. This will be accomplished by recruiting, selecting, and retaining the most diverse and talented workforce, maintaining a fair and competitive compensation package and leveraging, promoting and expanding opportunities for workforce growth and development.

EXECUTIVE OFFICE OF THE MAYOR

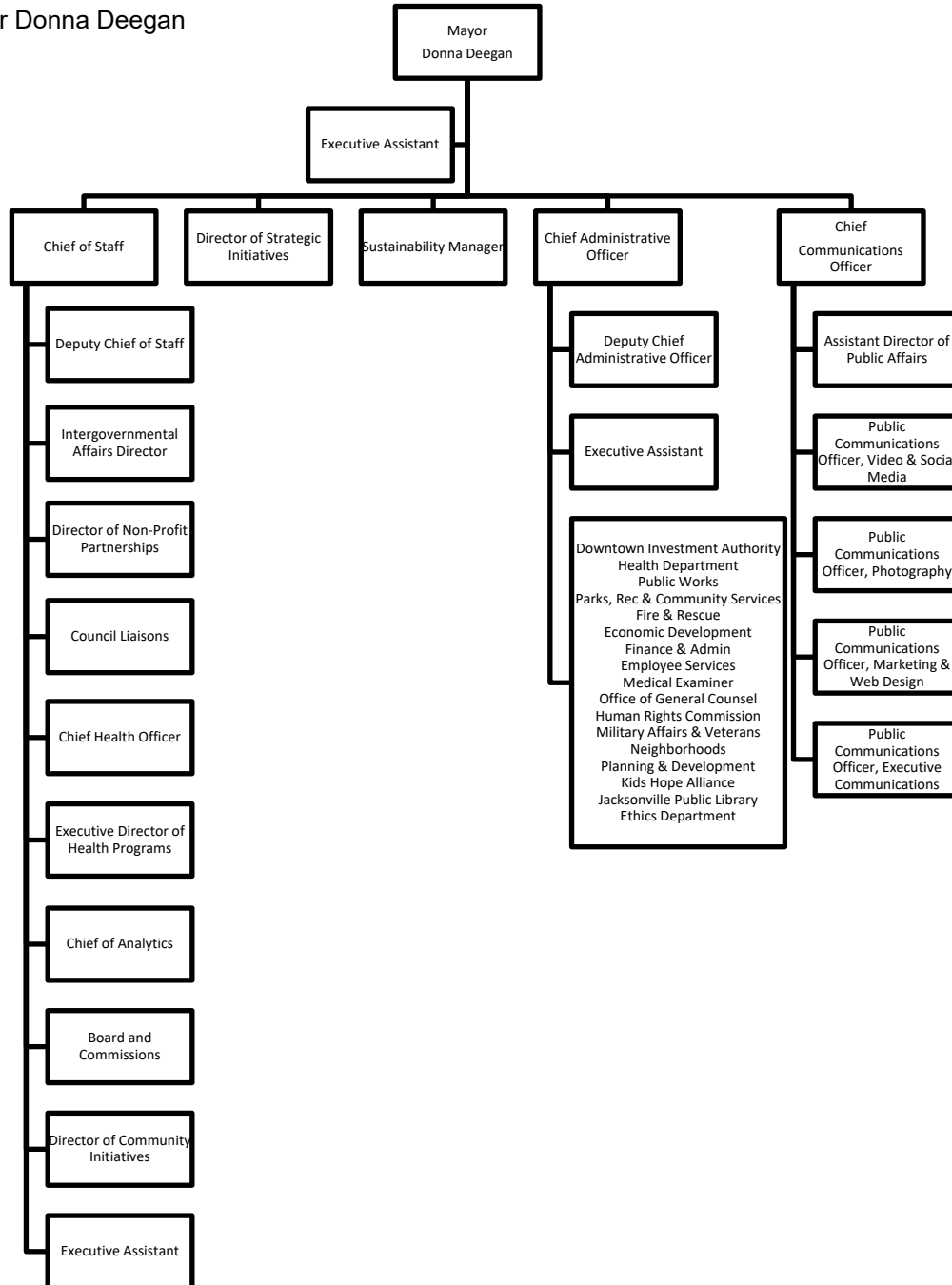
DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

Duval County Charter: Article 6

Municipal Code: Chapter 20

"Together, we will build a healthy, safe, resilient, inclusive, and innovative city that works for all of us. Every person will have a voice in City Hall and a seat at the table to reach that goal. Thank you for being part of this new chapter in Jacksonville's history as we build a bridge to the next generation and industries of the future."

Mayor Donna Deegan



DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

MAYOR'S OFFICE

FUNCTION:

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

STRATEGIES AND GOALS:

- The Mayor's Office oversees a policy team that leads and coordinates executive branch collaborations with the Jacksonville City Council. It also works with the Duval County Legislative Delegation and the Florida Association of Counties to introduce and advance city priorities with the state legislature. The team also engages with the Congressional delegation, the National League of Cities, and National Association of Counties to advocate for Jacksonville with the federal government.
- The Mayor's Office leads community outreach efforts including the hosting of community conversations, community walks, and special events that welcome and engage community members.
- The Mayor's Office promotes quality leadership and governance with the appointments of professionals to citizen boards and commissions.
- The Mayor's Office supports prevention and intervention services that contribute to public safety improvements with the continued investments.
- The Mayor's Office contributes to the health and well-being of Jacksonville residents through citywide health and sustainability initiatives and collaborates with community partners to strengthen and support resources that enhance personal and community well-being.
- The Mayor's Office ensures that Jacksonville's rich diversity continues to be a strength through community outreach and by integrating diversity and inclusion initiatives into all facets of city government.

PUBLIC AFFAIRS OFFICE

FUNCTION:

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

FINANCE AND ADMINISTRATION

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

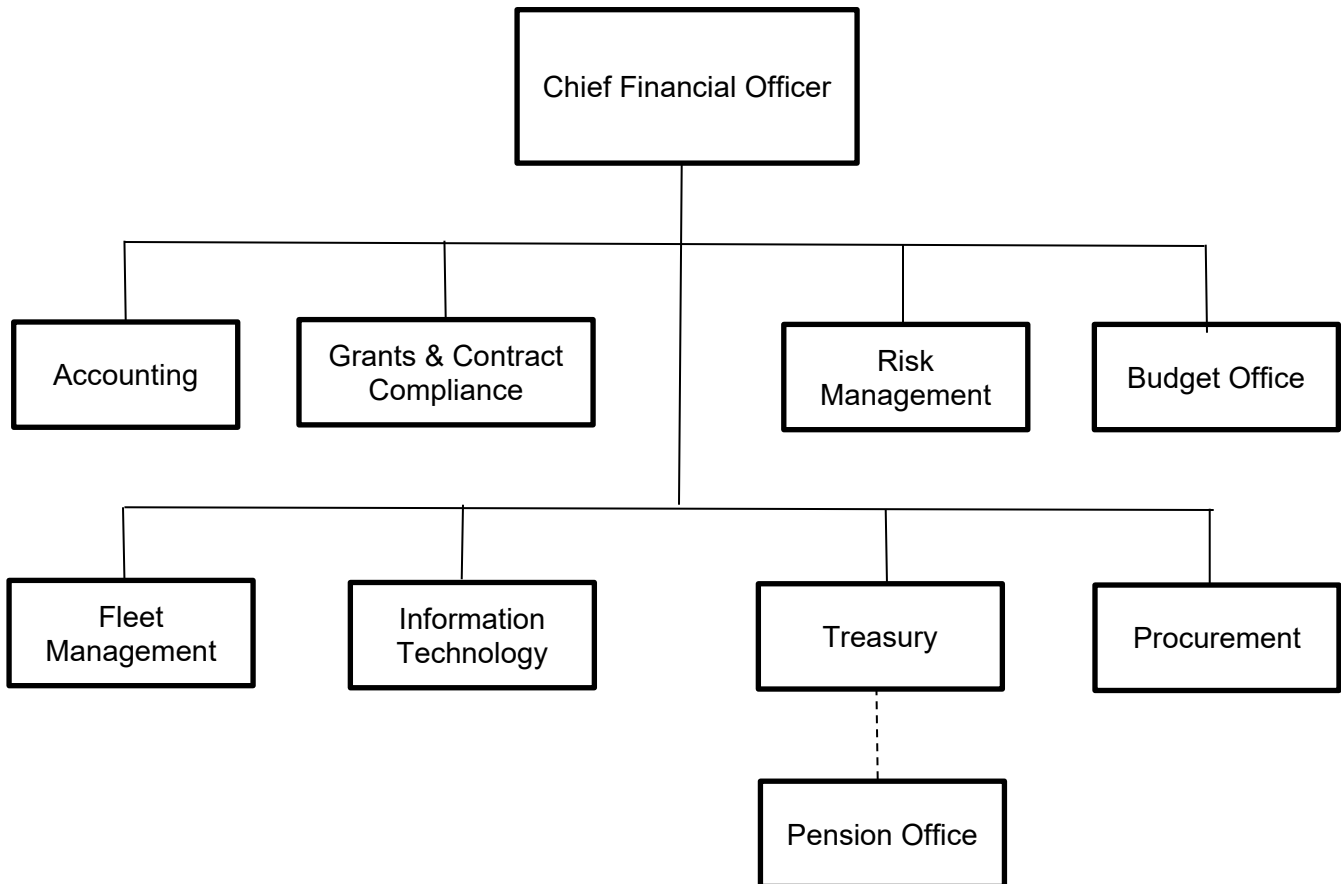
Municipal Code: Chapter 24

DEPARTMENT VISION:

The Finance Department has a vision of ensuring the City of Jacksonville is an efficient steward of taxpayer dollars, provides accurate financial information and reporting, achieves the highest return on invested dollars and lowest cost of borrowed funds, is accountable of its actions, securely conducts financial operations, mitigates risk effectively, and preserves the public trust.

DEPARTMENT MISSION:

The Finance Department provides efficient, effective, innovative services and fiscal expertise with responsibility to all departments and agencies of the Consolidated City of Jacksonville. The Finance Department ensures the City of Jacksonville handles its money wisely, efficiently, and transparently by closely watching over revenue received (through taxes and fees, for example) and spent by the various departments and divisions as they provide services. The Department also invests City funds not slated for immediate use, so they produce the best and safest possible returns as well as manage the debt portfolio to achieve the lowest cost of borrowing. The Department also manages the City's risk profile with a balanced approach of protecting the City while contributing to the efficient delivery of services.



DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

OFFICE OF DIRECTOR / CHIEF FINANCIAL OFFICER

FUNCTION:

Chapter 24 Parts 1

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

STRATEGIES AND GOALS:

For FY25, the Division will continue to provide financial, managerial, and administrative support, oversight, and direction to the Department's divisions by:

- Driving the timely reporting of accurate financial information for both internal and external stakeholders.
- Timely paying the City's suppliers.
- Assist with producing a balanced budget that addresses the needs of the City and established goals.
- Representing the City of Jacksonville to the global investment community to ensure that the City's bond ratings and financial image remains one of the best in the country.
- Efficiently managing the City's debt, pensions, and investments to achieve the highest risk-adjusted returns and the lowest costs of borrowing possible.
- Monitoring and advising on estimated costs and/or savings during negotiations to allow the administration to make fully informed financial decisions.
- Supporting the City's management and compliance of grant funds received and awarded for the purpose of maximizing the delivery of services to the citizens.

ACCOUNTING

FUNCTION:

Chapter 24 Part 3

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

STRATEGIES AND GOALS:

- The Division conducts regular audits of expenditures, including payroll, to make sure funds are disbursed properly. The Division maintains internal control over transactions entering the General Ledger.
- The Division provides quality accounting services and financial reports to other City departments, regulatory agencies, and citizens in compliance with Generally Accepted Accounting Principles (GAAP), Governmental Accounting, Auditing, and Financial Reporting (GAAFR), and Local, State, and Federal laws. The Division provides extensive staffing resources and Subject Matter Experts (SMEs) as needed.
- The Accounting Division prepares the Annual Comprehensive Financial Report (ACFR) and coordinates the annual external financial audit, as well as prepares and coordinates the A-133 Single Audit for Federal and State grants awarded to the City. The goal is to receive an unmodified opinion on both audits.
- The Accounting Division applies for the Government Finance Officers Association (GFOA) award for Excellence in Financial Reporting and anticipates receiving this award annually.
- The Accounting Division supports the continuing implementation and post implementation of the 1Cloud ERP and HCM modules used by the City. The Division endeavors to align proper accounting practices, City business processes and ERP and HCM system capabilities to serve the City effectively and efficiently.

- The Accounting Division pays approximately 9,000 employees on a bi-weekly basis and prepares payroll tax statements and W-2s.
- The Accounting Division processes and audits approximately 100,000 vendor invoices and payments, issues 1099s, and prepares Florida sales tax reports and remittances.

BUDGET OFFICE

FUNCTION:

Chapter 24 Part 5

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

STRATEGIES AND GOALS:

In FY25, the Budget Office will continue to prepare the City's annual budget, provide supporting services to general government departments, and maintain standards to ensure uniform accounting and budgetary procedures within City government by:

- Reviewing submissions in the development and execution of the Annual Budget.
- Working with the Mayor's Office and Departments to compile a capital improvement program that uses all available funding sources to minimize borrowing and implement the Mayor's vision and priorities.
- Facilitating the implementation of administrative policy by regularly seeking to use City funds efficiently and assisting departments with continuously improving productivity and effectiveness.
- Preparing all necessary backup and supporting documentation to ensure that the budget is accurate, adheres to all required statutes and code requirements, and is presented in a user-friendly format and reflects the Mayor's vision and priorities.
- Refining the budget process to actively coordinate with Departments earlier in the fiscal year to identify potential issues and prepare the upcoming fiscal year budget.
- Working with Departments to compile and standardize data necessary to complete the annual fee review, pursuant to 106.112.
- Striving for excellence to provide high-quality budget documents that meet the criteria for the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award.
- Diligently continuing efforts to ensure the Enterprise Financial and Resource Management Solution or 1Cloud serves the City effectively on budgetary procedures post implementation.

FLEET MANAGEMENT

FUNCTION:

Chapter 24 Part 8

The Fleet Management Division is responsible for stewardship of more than 4,000 pieces of equipment ranging from off-road equipment to motorcycles. Fleet Management also manages the annual vehicle replacement program, which is budgeted at \$33.8 million for the current fiscal year, and our current operating budget is at \$43.3 million. The budget includes 17.3 million dollars in Fuel. Fleet Management provides a comprehensive service program to all city agencies, as well as numerous independent authorities such as Jacksonville Electric Authority. Fleets comprehensive program starts with identifying the operational needs of the respective city agency and follows up with the acquisition of the proper equipment. The process ends with the disposition at end of life through City Surplus. The program includes the following: Paint & Body services, Light Vehicle maintenance & repair, Air Conditioning & Electrical services, Small Engine services, Welding & Machine Shop services, Refurbish/Rebuild services, Heavy Off-Road and On-Road maintenance, Fire/Rescue maintenance, Hydraulic system rebuilds and repairs, After Hours Field Service for first responders, managing & maintaining of city fuel sites, and mobile off-site fueling. Additionally, through the Motor Vehicle Inspection Facility, Fleet Management provides inspections for vehicles for hire and all school buses.

STRATEGIES AND GOALS:

- Budget contains funding for projected fuel usage of over 5.5 million gallons for City, Independent Authorities, State agencies, and contracted waste haulers.
- Motor Vehicle Inspections will perform over 7,000 school bus inspections during the fiscal year.
- Equipment refreshes for shop equipment.
- Replacing shop lighting with LED lights, providing increased illumination in the shops.
- Replacing all shop fans to reduce the temperature in the shops an estimated 10 degrees in the summer.
- Acquiring a new Fleet Management System. The new fleet system will allow Fleet Management Division to better manage the Fleet Operations (Fueling Service, Repair & Maintenance, and Vehicle Replacement schedule).
- Recruit additional heavy and light vehicle technicians to fully staff Fleet Management.
- Fleet is exploring the Electrification of the City vehicles as a means of reducing fossil fuel consumption.
- Increase coordination with our customers through the continuation of our regular meetings.

GRANTS AND CONTRACT COMPLIANCE

FUNCTION:

Chapter 24 Part 6

The Grants and Contract Compliance Division seeks and obtains funding through multiple sources and manages such funding to ensure equity in quality of life for all Duval County residents. The Division's mission is to serve the City of Jacksonville and its most vulnerable population by administering and monitoring grant funding to advance the work of strengthening our neighborhoods and communities. We pledge to operate in transparency and compliance while promoting collaboration with our internal and external stakeholders.

STRATEGIES AND GOALS:

- Improve the Public Service Grants process and service delivery to the public by increasing use of the latest technology.
- Document standard operating procedures and continue developing new appropriate standard operational procedures wherever necessary to ensure consistency, mitigate errors, align with directives, and streamline while continuously improving.
- Streamline contract management and performance monitoring to ensure that grant recipients are successful from pre-award to contract close-out.
- Create a grant management team that is versed in timely compiling all necessary supporting documents and budget and expenditure information to remain compliant with grant requirements.
- Maintain public trust through effective execution of a comprehensive grants oversight program that ensures grant recipients are utilizing taxpayer dollars in compliance with their agreement with the City.

TECHNOLOGY SOLUTIONS (FORMERLY INFORMATION TECHNOLOGY)

FUNCTION:

Chapter 24 Part 7

Technology Solutions' (TS) vision is to be the service provider of choice for the City of Jacksonville, its business partners, and constitutional offices we serve. ITD is structured around centers of excellence that support a diverse array of services for both our business partners and the residents of Jacksonville, while building security into all our products and services. Our centers of excellence are Customer Enterprise, Employee Experience, Enterprise Experience, Creative Solutions, GIS/Spatial and Public Safety. TS' mission is to use technology to drive significant value to the City of Jacksonville, our Business Partners.

STRATEGIES AND GOALS:

ITD's strategy to accomplish these objectives focus on Mayor Deegan's 6 priorities.

- Arts, Culture and Entertainment: Redesign and continue to update Jacksonville.gov page.
- Economy: Build a new permitting application to help fix and streamline processes. Build Mayor's Transparency Dashboard for the citizens of Jacksonville.
- Military & Veterans Affairs: Redesign and continue to update Jacksonville.gov page and establish a new logo to drive veterans to the MAVA city service options.
- Health: Redesign and continue to update Jacksonville.gov page. Develop a health dashboard and tell the story of health outcomes in Jacksonville.
- Infrastructure: Establish a Capital Improvement Dashboard by zip code and district. Deploy an enterprise-wide project management and asset management solution.
- Public Safety: Deploy enabling technologies that build safer neighborhoods.

Improvements Planned for FY 25:

- Public Safety improvements planned for FY2025 include:
 - P25 Radio Site Expansion: Continued to improve first responder service reliability and resilience. Building a new tower site at Montgomery Correctional Facility, located on the Northside near the Jacksonville National Cemetery.
 - First Coast Radio System: Improve overall redundancy and resilience.
- Economic Development
 - 1Cloud Phase I & II Goals: Elevate Employee Experience: Deliver a unified, seamless journey across all business functions. Ignite Data-Driven Decision-making: Leverage integrated dashboards for real-time insights into workforce needs. Champion Operational Excellence: Implement best practices for peak performance. Foster Continuous Improvement: Embrace a mindset of relentless innovation, with continuous improvement to stay ahead of evolving business demands.
- Healthy Citizens and Neighborhoods
 - 630-CITY Replacement Goals: Provide seamless and frictionless interaction. Customers and employees can easily navigate, engage and complete transactions. Easy to use, intuitive navigation, secure and fast performing mobile app. Simplify the process for citizens to report their concerns with less SR types and call wait times. Obtain direct feedback from customers via post service request closure survey.

PROCUREMENT

FUNCTION:

Chapter 24 Part 6

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

STRATEGIES AND GOALS:

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

- Developing, updating, and implementing internal procurement policies for the purchase of goods and services.
- Providing guidance to internal customers during pre-solicitation, effectively managing the solicitation with attention to detail, accurately conducting analysis for pre-award, and making an equitable award to the most responsive, responsible bidder.
- Supporting organizational goals and objectives, while being committed to the fair, equitable, and timely acquisition of supplies and services, while embracing the values and guiding principles of public procurement, which are: Accountability, Ethics, Impartiality, Professionalism, Services, and Transparency.
- Serving reproduction, surplus, and mail distribution needs are in the best interest of the city and the citizens it serves.

STRATEGIES AND GOALS, continued:

- Managing the advanced procurement and core procurement module to include the Supplier Portal for the ERP Oracle Cloud product.
- Managing the procurement module and supplier portal for the quarterly Oracle patch improvements and enhancements.
- Building complex to simple reports for spend analysis, procurement information, and lifecycle tracking using the Oracle Transactional Business Intelligence, BI and Oracle Analytics Data Warehouse tools.
- Establish a Contract Administration Center of Excellence (COE) for COJ.

TREASURY

FUNCTION:

Chapter 24 Part 2

The Treasury Division is responsible for the efficient and effective management, measurement, and recording of cash, investment, pension, and debt activities for the City of Jacksonville.

STRATEGIES AND GOALS:

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

- Optimizing Debt Issuance: Executing new money and refunding debt issuances in a manner that minimizes long-term borrowing costs.
- Maximizing Investment Returns: Managing cash and investments to achieve the highest possible returns while maintaining appropriate risk levels.
- Enhancing Debt Management: Implementing debt management software to improve the efficiency and accuracy of debt management, accounting, and compliance reporting processes.
- Updating Investment and Debt Policies: Regularly reviewing and updating the Investment Policy Statements and the Debt Management Policy to ensure they align with the current best practices and the City's financial objectives.
- Expanding Private Market Investments: Continuing to build out investments in private markets as part of the pension asset management strategy.
- Streamlining Administrative Processes: Reducing manual processes, such as paper checks and forms, to improve efficiency and cost-effectiveness.
- Collaborating with City Divisions: Working closely with other City divisions to ensure the timely and accurate creation of financial reports, payment processing, project financing, and overall management of the City's finances.

PENSION OFFICE

FUNCTION:

Chapter 24 Part 2 and Chapter 120

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

STRATEGIES AND GOALS:

The Office will accomplish those goals by:

- Focusing on administering benefits accurately in alignment with Code and Pension Board Rules.
- Reducing risk with a continuous focus on controls and compliance.
- Improving automation and system delivery tools to better meet the needs of the Board and Plan members.

STRATEGIES AND GOALS, continued:

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

RISK MANAGEMENT

FUNCTION:

Chapter 24 Part 4

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

STRATEGIES AND GOALS:

For FY25, the division will accomplish its goals by:

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

FIRE AND RESCUE

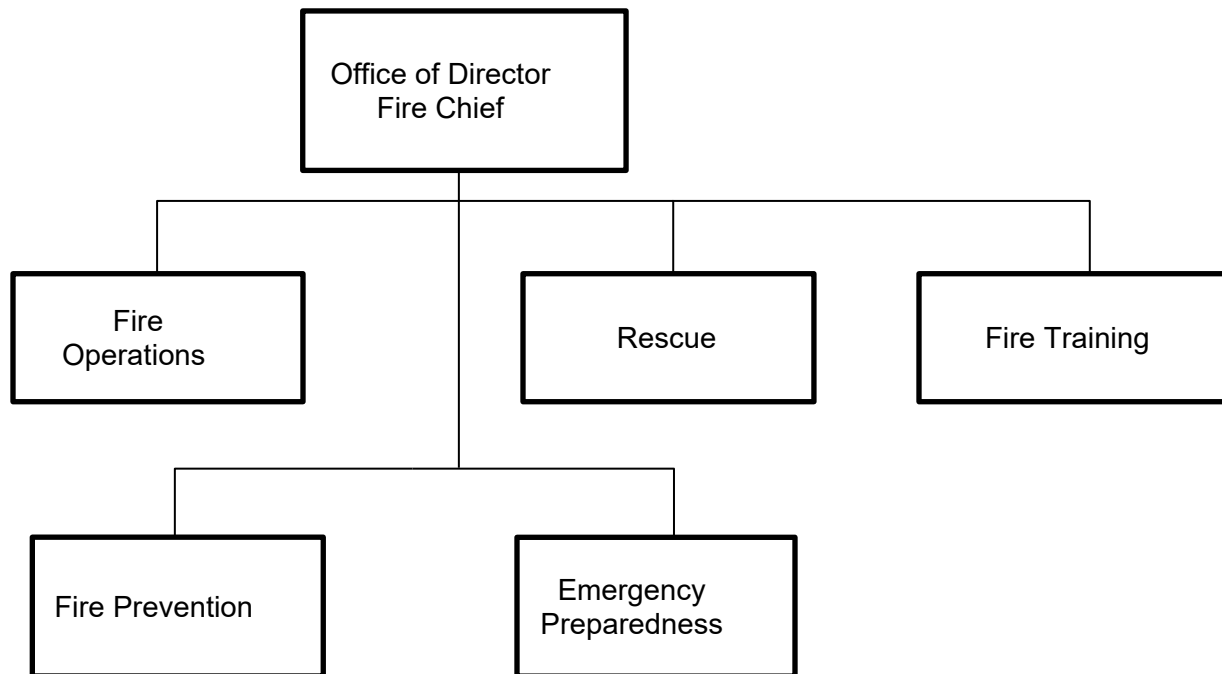
DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:
Chapter 31

DEPARTMENT VISION:

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

DEPARTMENT MISSION:

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



DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

OFFICE OF DIRECTOR - FIRE CHIEF

FUNCTION:

Chapter 31 Part 1

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

STRATEGIES AND GOALS:

- Continue to recruit and hire a diverse workforce reflective of the community.
- Develop a non-certified hiring program to ensure JFRD's ability to hire and fill vacancies.
- Ensure recurring private funding for the Firefighter Candidate Sponsorship Program. This will help JFRD increase the number of minorities and female candidates for the position of firefighter.
- Focus on reducing the time to review and approve fire plans.
- Continued improvement of public safety in the areas of response, plans review, prevention, training, and emergency preparedness for natural and manmade disasters.
- Continuing public education and safety walks in neighborhoods where catastrophic fires occurred.
- Continued focus on reducing ISO Class 10 areas of the city.
- Continuing focus on providing the safest working environment possible for JFRD members by requiring personnel accountability, personal decontamination after structure fires, all PPE is washed after each structure fire, proper wearing and use of all PPE, and personnel are not unnecessarily exposed to hazardous events.
- Continued participation in the Medicaid Managed Care Options (MCO) program and Public Emergency Medical Transportation (PEMT) programs to leverage additional revenue due for the transport and care of patients.
- Ensuring the Safety Command within JFRD primarily focuses on personnel safety by ensuring that JFRD personnel adhere to the latest safety standards and have the safest PPE and equipment. The Safety Command will accomplish this by issuing safety directives, testing, investigating significant job injuries and issuing reports, evaluating PPE and equipment, and training department personnel in best practice safety procedures.

EMERGENCY PREPAREDNESS

FUNCTION:

Chapter 31 Part 6

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

STRATEGIES AND GOALS:

- Effectively and efficiently administer and coordinate a full range of homeland security and emergency management services for all hazards faced by the community.

STRATEGIES AND GOALS, continued

- As the local emergency management organization, maintain the five pillars of emergency management: prevention, mitigation, preparedness, response, resilience, and recovery.
- Manage the Duval County Emergency Operations Center and coordinate with key stakeholders throughout the community.
- Manage the Duval County Watch office to ensure ongoing situational awareness for the City of Jacksonville and Regional stakeholders, with an emphasis on growth and advancement in capabilities.
- Maintain readiness status of the Port Security Disaster Operations Center.
- Maintain readiness status of the Mobile Incident Management Unit (MIMU) and all vehicles and equipment designated with the purpose of disaster preparedness and response.
- Coordinate urban area preparedness and response to terrorism, catastrophic incidents, and special events.
- Coordinate the Mayor's Security and Emergency Preparedness Planning Council (SEPPC).
- Prepare the City of Jacksonville Comprehensive Emergency Management Plan (CEMP).
- Prepare the City of Jacksonville Local Mitigation Strategy (LMS).
- Maintain an Integrated Preparedness Plan (IPP) with input from all key stakeholders.
- Coordinate completion of the City of Jacksonville department's Continuity of Operations Planning (COOP).
- Manage the FEMA Public Assistance major disaster recovery programs for the City of Jacksonville
- Provide training to permanent and temporary staff and key stakeholders, to ensure competency in emergency management; the National Incident Management System (NIMS); and the principles of the Incident Command System (ICS).
- Conduct multi-agency homeland security and emergency preparedness seminars, workshops, tabletops, drills, functional, and full-scale exercises using the guiding principles of the Homeland Security Exercise and Evaluation Program (HSEEP).
- Apply for and provide administrative oversight for related grants awarded to the city, including but not limited to: The Urban Area Security Initiative (UASI); State Home Security Grant Program (SHSGP); Hazard Mitigation Grant Program (HMGP); Emergency Management Performance Grant Program (EMPG); Emergency Management Preparedness and Assistance (EMPA); Assistance to Firefighters Grant Program (AFG); and the Port Security Grant Program (PSG)
- Manage and coordinate several homeland security preparedness programs and maintain liaison with local U.S. Department of Homeland Security representatives for situational awareness.
- Coordinate and conduct public education events to enhance community awareness and preparedness.
- Lead coordination and implementation of public education and information efforts focused on enhancing community preparedness. This includes disseminating critical information to stakeholders during disaster incident response.
- Maintain the Special Medical Needs and Medical Assistance Database.
- Maintain the Registry for Endangered, Vulnerable, and Missing Persons (REVAMP) prioritizing growth.
- Review all applications for healthcare facility comprehensive plans, pursuant to Florida Administrative Code 27P-20 and Florida Statute Chapter 252.

FIRE OPERATIONS

FUNCTION:

Chapter 31 Part 2

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

STRATEGIES AND GOALS:

- Fire Operations will continue to seek and implement the highest levels of training to improve response capabilities and to provide superior customer service.
- The Operations Division will strive to enhance safety. The Division accomplishes this through enhanced company level training, supervisory training, and personnel accountability.
- The Division continues to focus on reducing the number of vehicle accidents throughout the department with an emphasis placed on a cultural change in driving habits. The Division accomplishes this through advanced emergency vehicle operator training and enhanced supervisor oversight. Individual supervisors are accountable for the safety of their personnel.
- JFRD is the largest ISO Type I Department in the nation. Fire Operations will strive daily to improve service levels to maintain this high standard. There is a concerted effort to solidify our ISO score during the anticipated re-rate in 2025.
- Fire Operations has programs in place to reduce firefighter exposures to carcinogens. This is done through decontamination procedures after fires, gear washers at multiple locations, and diesel exhaust removal systems at all stations. Gear driers are now in all work locations, and this makes it more convenient to clean and maintain protective gear. In the coming year we will provide enhanced education to the field personnel to promote a safer working environment.
- Ocean Rescue will provide quality lifesaving services to both Hannah and Huguenot Park. The lifeguards meet all the standards for both water rescue and EMS skills. Safety and customer service are the objective in all their efforts.

FIRE PREVENTION

FUNCTION:

Chapter 31 Part 5

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

STRATEGIES AND GOALS:

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

FIRE TRAINING

FUNCTION:

Chapter 31 Part 4

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

STRATEGIES AND GOALS:

- The Training Academy is prepared to train personnel in Advanced Recruit Classes based on the number of personnel that are expected to retire in 2024-2025.
- Stay focused on the mandatory in-service training that is required by the State of Florida and the Professional Growth and Development Plan.
- Responsible for maintaining the Urban Search and Rescue team by providing 24 new members with all five disciplines and refreshers for 200 personnel that have obtained all 5 disciplines for Urban Search and Rescue certification.
- USAR certified members of the FLTF5 will be training the entire team to digitize their certifications and upload them into a new documentation system called Emergency Management Operations System (EMOS).
- Provide USAR Specialist Courses to members of FLTF5 to develop the future leaders of the team and allow members to fulfill State and Federal position requirements to ensure the team maintains operational readiness.
- Provide the 160-hour Hazardous Materials Technician class for 30 personnel to help backfill those individuals who have retired or they have promoted and are no longer assigned to the team.
- JFRD will provide an Advanced Hazardous Materials Life Support Class for 10 personnel to comply with the EMAP accreditation process.
- Provide Airport Rescue Firefighting Classes to personnel who will be used to backfill the two fire stations located on airfields. Additionally, JFRD TA will provide 200 personnel with the 40-hour class for ARFF in anticipation of Cecil Field becoming an indexed airport.
- Offer the Emergency Road Access Team (ERAT) Chainsaw Operations Class in preparation for the upcoming Hurricane Season.
- Offer the Emergency Road Access Team (ERAT) Chainsaw Operations Class in preparation for the upcoming Hurricane Season.
- Provide Advanced Cardiac Life Support (ACLS), Basic Life Support (BLS) and Pediatric Life Support (PALs) for all the personnel assigned to the department as either a Paramedic or an EMT.
- Provide Company Officer training to promotion candidates to better prepare them for new roles in leadership and personnel management.
- Develop and Provide Training Courses to empower field personnel as Company and District Level Trainers for foundational and advanced knowledge and skillsets.
- Provide Company level training to enhance the wide range of subjects JFRD's personnel provide to the City of Jacksonville.
- Provide ISO Training for the department, to maintain JFRD's Class 1 Rating which would include facilitating the 18 Hours of Facilities Training required for each member.
- Provide specialty training to develop and progress the skills and knowledge within JFRD's Hazardous Material Team, Special Operations Team, and Marine Crews.
- Continue Wellness Initiative to include the replacement of treadmills, rowers, ellipticals, and various fitness equipment that is located at the fire stations and medical supplies/services to maintain the health of all JFRD personnel.
- Voluntary Health screenings to all JFRD personnel that would include hearing, vision, blood work, ultrasound, and stress tests. Rapid COVID testing, flu, strep throat screening as needed for JFRD personnel to limit the spread of communicable illnesses within the department.

RESCUE

FUNCTION:

Chapter 31 Part 3

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

STRATEGIES AND GOALS:

- The Rescue Division will continue to engage in EMS best-practices through ongoing education and by utilizing the most modern medical equipment, medications, and apparatus. Together, these efforts will afford the Rescue Division the ability to promptly respond and effectively treat/transport patients suffering from any illness or injury.
- The JFRD began the first-ever fire-based EMS service in the world in 1967 and has been an industry leader in fire-based EMS ever since. Today, the Division uses technologically advanced equipment, progressive treatment algorithms, and clinical care guidelines that are continuously updated to ensure that EMS industry Best Practices and standards are being met.
- The Rescue Division will continue to participate in Opioid abuse programs initiated by various private and government entities. JFRD fully appreciates the severity of the opioid epidemic and recognizes the importance of supporting prevention, treatment, and recovery efforts.
- The Rescue Division will continue to expand its Critical Care Paramedic (CCP) Team. The Rescue Division currently has 3 CCP Rescue units that are staffed with certified CCPs and stocked with advanced level medications (including blood products) and equipment. The Rescue Division will further expand the CCP Team to 5 Rescue units in FY 25.
- In FY 25, the Rescue Division plans to upgrade its outdated patient care reporting (PCR) system to a more user-friendly modern cloud-based system. This new system will improve documentation accuracy, enhance data analyzation capabilities, and maximize billing collection functionality.
- In FY 25, the Rescue Division plans to establish an electronic narcotic tracking system that will replace the current process, which remains in paper form. Proper tracking of narcotic storage, usage, and disposal is required by the DEA and DOH. Electronic narcotic tracking will be more accurate, legible, and reliable. Historical storage of the logs will also be much easier in the electronic form.

HEALTH ADMINISTRATOR

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

State of Florida Statutes: Chapter 154 Part 1

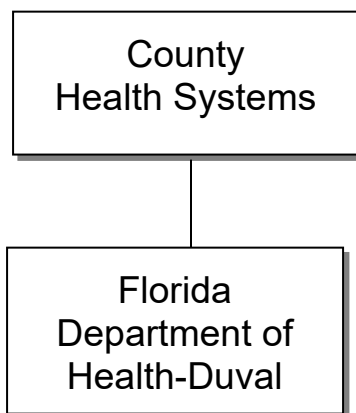
Municipal Code: Chapter 29

DEPARTMENT VISION:

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

DEPARTMENT MISSION:

To be the healthiest state in the Nation.



DEPARTMENTAL FUNCTIONS, STRATEGIES AND GOALS:

FLORIDA DEPARTMENT OF HEALTH – DUVAL COUNTY

FUNCTION:

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

STRATEGIES AND GOALS:

DOH-Duval and the other 66 county health departments are part of the Florida Department of Health. DOH-Duval services the entire population of Duval County and employs a staff of 386 with a \$41 million budget. Services include pediatric primary care, maternity care, dental, and immunizations. DOH-Duval also provides specialty care in the areas of HIV care and case management, STD clinical services, Refugee health, tuberculosis care and case management. We also provide health promotion and disease prevention services through communicable disease control and monitoring, environmental health, emergency preparedness, mental health care, pharmacy and laboratory services. Standard hours of operation are Monday through Friday 8am-5pm, with extended hours for some clinical services and outreach activities to accommodate educational outreach and testing efforts. DOH-Duval has involved the citizens of Jacksonville in various capacities, such as coalitions, focus groups and advisory councils.

JACKSONVILLE HUMAN RIGHTS COMMISSION

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

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

DEPARTMENT VISION:

Positively impacting our communities for everyone every day.

DEPARTMENT MISSION:

Fair, accurate, and complete analysis of all housing, employment, and public accommodation inquiries submitted to Jacksonville Human Rights Commission (JHRC) as well as a robust community relations strategy.

DIVISIONAL FUNCTION, STRATEGIES AND GOALS:

HUMAN RIGHTS COMMISSION

FUNCTION:

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

STRATEGIES AND GOALS:

- Train staff, improve procedures and implement technology that will allow JHRC to continue processing discrimination inquiries/complaints within the timeline required by the Jacksonville Ordinance Code and the requirements of our federal partners, the U.S. Equal Employment Opportunity Commission (EEOC) and the U.S. Department of Housing and Urban Development (HUD).
- Increase the number of cases settled/resolved through JHRC's volunteer mediation program and/or through the conciliation process.
- Continue to partner with federal, state and local agencies, such as the EEOC, HUD and Jacksonville Area Legal Aid (JALA), and other organizations on preventing/eliminating discriminatory practices in Jacksonville/Duval County.
- Plan upcoming 2024/2025 educational/outreach events (e.g., October 2024 Lunch & Learn, April 2025 Fair Housing Symposium, and May 2025 Lunch & Learn among others).
- Increase education/outreach and training for members of the public and for employers, housing providers and other businesses on anti-discrimination laws.
- Continue CDBG grant-funded fair housing advertising and media campaign and other advertising through JHRC's website and Facebook page.
- Continue implementation of and training/advertising for JHRC's study circles program.
- Programs, projects and events that support JHRC's mission & vision.

EQUAL EMPLOYMENT OPPORTUNITY DIVISION

FUNCTION:

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

STRATEGIES AND GOALS:

- Continue to handle internal complaints filed by City employees and applicants in a prompt and efficient manner (within 90 days) as required by the Jacksonville Ordinance Code.
- Continue to train EO/EA staff and update procedures to improve handling/efficiency of the internal complaint process, the annual workforce utilization report, and other EO/EA Office responsibilities as required by the Jacksonville Ordinance Code.
- As required by the Mayor's Executive Order 2017-01, continue City-wide Equal Employment Opportunity/diversity training of 4 hours every 3 years for each employee.
- Increase education/outreach and training of City employees and job applicants on the City's equal employment policies and procedures through JHRC's website and JHRC's Facebook page.

JACKSONVILLE SHERIFF'S OFFICE

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

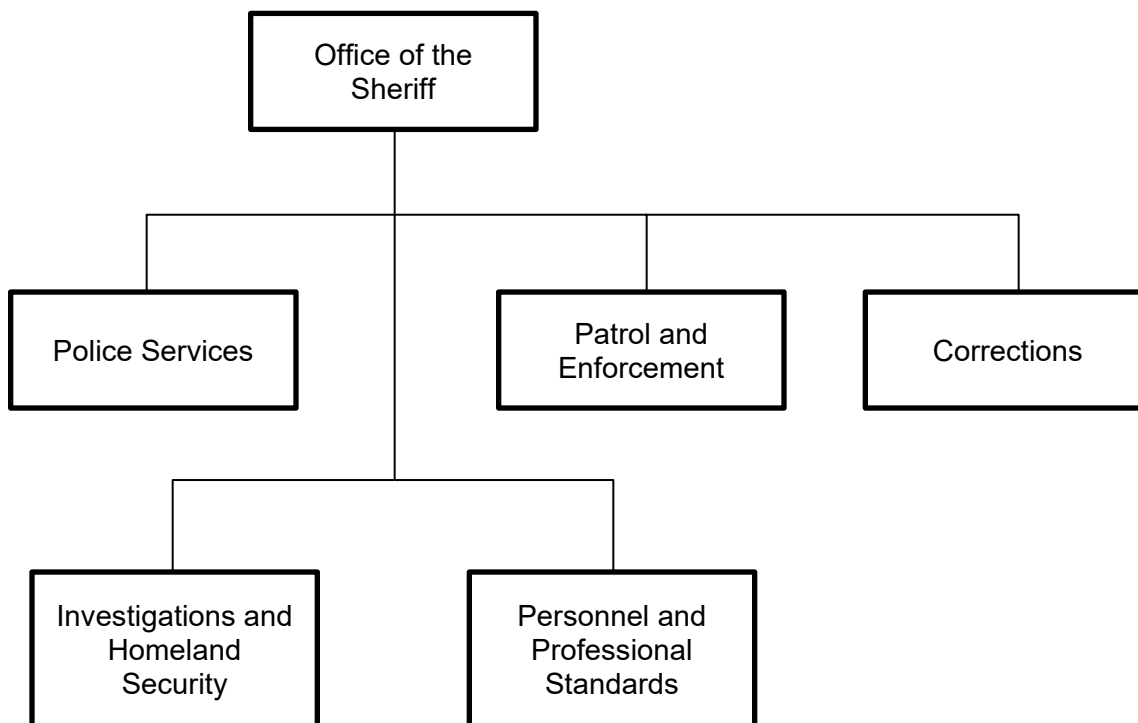
Florida Statute: Chapter 30
Duval County Charter: Article 8
Municipal Code: Chapter 37

DEPARTMENT MISSION:

With responsibility for public safety in the consolidated City of Jacksonville, the members of the JSO are comprised of more than 3,600 employees to include police, corrections and civilian personnel ranging from clerical assistants, developers, dispatchers, public safety analysts, school crossing guards as well as various part-time roles within the agency.

Collectively and individually, they carry out the mission of the agency: TO SERVE AND PROTECT IN PARTNERSHIP WITH OUR COMMUNITY.

Transparency, fostering public trust, and the promotion of a service culture are commitments of Sheriff T.K. Waters' administration. Sheriff Waters continues to seek innovative investigative practices and technologies, galvanize partnerships with community stakeholders, and build an agency culture of service and professionalism to effectively investigate and prevent crime.



DEPARTMENT FUNCTIONS, STRATEGIES AND GOALS:

OFFICE OF THE SHERIFF

FUNCTIONS:

Fighting violent crime takes a great deal of coordinated efforts. An essential component to leveraging these technological capabilities is in the infrastructure that is in place to handle all the information law enforcement has at its disposal. All these technologies will be working together just as law enforcement works with citizens; and the cohesive partnership of fighting crime is a huge step forward for Jacksonville.

STRATEGIES AND GOALS:

- Throughout the fiscal year, the Sheriff's Office released numerous public service announcements and podcasts informing the public about topics relevant to them to include: gun storage, safety concerns regarding a popular online game, understanding the breakdown of the budget, and explaining the results of the biennial community survey.
- Since Sheriff Waters took office in November 2022, key components of his administration have focused on innovation and growth. Recognizing the importance of public and police partnerships, JSO launched an enhanced transparency portal in August 2024. This portal consolidated JSO's transparency data and crime mapping, offering the public access to permissible public safety data. Managed in-house, the portal is updated daily, allowing the community access to current, verified data 24-hours a day, seven days a week, without the need for a public records request.
- For nearly 30 years the Jacksonville Sheriff's Office has had a Sheriff's Advisory Council (ShAdCo). In 2016, this citizen led program was renamed to Sheriff's Watch. The monthly meetings, in the areas where citizens work and live, provides an opportunity for face-to-face discussion about crime issues facing Jacksonville neighborhoods. In Summer 2024, Sheriff Waters and his team announced continued enhancements to the program with the goal of a safer community and stronger relationships.

KIDS HOPE ALLIANCE

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

Municipal Code: Chapter 77

DEPARTMENT VISION:

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

DEPARTMENT MISSION:

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

DEPARTMENTAL FUNCTIONS, STRATEGIES AND GOALS:

FUNCTION:

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

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

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

STRATEGIES AND GOALS:

Early Learning

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

Some of the goals of this category include:

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

Juvenile Justice Prevention and Intervention

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

Some of the goals of this category include:

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

STRATEGIES AND GOALS, continued

Out-of-School Time

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

Some of the goals of this category include:

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

Preteen and Teen

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

Some of the goals of this category include:

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

Special Needs

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

Some of the goals of this category include:

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

MEDICAL EXAMINER

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

Florida Statute: Chapter 406

Municipal Code: Chapter 38

DEPARTMENT VISION:

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

DEPARTMENT MISSION:

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

DEPARTMENTAL FUNCTIONS, STRATEGIES AND GOALS:

MEDICAL EXAMINER

FUNCTION:

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

STRATEGIES AND GOALS:

The Medical Examiner's Office will continue to identify and overcome challenges that have been created by the continued increase in workload. It will increase its abilities to provide quality and timely services to the counties that fall under its jurisdiction and individuals and agencies that seek its assistance while maintaining national accreditation standards. During FY 25, the Medical Examiner's Office will focus on:

- Making positive strides in collaboration with the Department of Public Works, in the completion of, and transition into, the new Medical Examiner's Facility.
- Establishing new and maintaining current relationships with Universities and organizations devoted to medical education and development.
- Continuing to review business processes in order to maximize efficiencies in service; ratifying and/or creating processes as needed.

MILITARY AFFAIRS AND VETERANS

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

Municipal Code: Chapter 22

DEPARTMENT VISION:

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

DEPARTMENT MISSION:

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

DEPARTMENTAL FUNCTIONS, STRATEGIES AND GOALS:

MILITARY AFFAIRS AND VETERANS

FUNCTION:

The function of the Military Affairs and Veterans Department (MAVD) is to perform services related to military affairs and veterans for the City of Jacksonville. While each function has distinct responsibilities, combining the oversight under one Department is designed to help Jacksonville achieve its goal to become the finest host city for the military in the nation. MAVD also has the responsibility to provide uncompromised service to veterans and their dependents.

STRATEGIES AND GOALS:

The Military Affairs and Veterans Department (MAVD) continues to serve a high volume of clients in our office and through outreach activities. Thousands of military service members per year are choosing to transition from service and to reside in Jacksonville. Approximately 8500 clients received services in our office in the last year and over 210,000 inquiries took place through phone or website. MAVD produced and hosted multiple observances and recognition events for Veterans through our annual Celebration of Valor (October-December) programming; a city-wide Veterans Summit, Army vs Navy Watch Party at EverBank Field, Homeless Veterans Job and Resource Fair, the Mayor's Veterans Day Breakfast; Veterpreneur Summit and Veteran Services Officer (VSO) community outreach events. The City of Jacksonville's Memorial Day Observance continues to be one of the largest Memorial Day Observances in the United States and was attended by over 2,000 patriotic citizens, Gold Star Families, military leaders, elected officials, and Veterans. The Department is planning to host its sixth annual Military Spouse Appreciation Night Out. In 2023 the Florida Department of Commerce reported that the annual economic impact of the military in Duval County was \$12.1 billion dollars, which accounts for 16.6% of the local economy.

MAVD has worked with the Information Technology Department to revitalize our website and create a more client focused experience. MAVD leadership is engaged in site selection and design for a Veterans and Military Families Community Center, that will expand services to local Veterans and military families. A new partnership between MAVD and JTA will provide advertising for MAVD in local buses and also created a JTA bus that is wrapped with information about MAVD services.

The Department leads an ongoing effort, along with the Navy, to purchase restrictive use easements around local Navy bases and installations with State of Florida grant funding (over 1770 acres protected from incompatible land use to date). MAVD has over \$5 million dollars in grants under management or anticipated for award in FY 2024-2025. During the current year of a grant from the Jaguars Foundation the Department expanded financial assistance to Veterans, JTA transportation assistance, tax preparation assistance, community partnership grants to local Veterans Serving Organizations and transitioning military and Veterans' career support.

STRATEGIES AND GOALS, continued

Our innovative Jobs-4-Vets program has grown to over 500 local or locally based employers that have employment opportunities for Veterans and transitioning military service members. The Jobs-4-Vets program allows employment seekers to access all the job postings from our over 500 partners through a MAVD hosted website. The Department is committed to growing our Veterans Outreach initiatives to include access to more Veteran Service Officers, Social Services and Career Planning Assistance. MAVD advocates for Jacksonville's military infrastructure growth and the Director and Supervisor will play a vital role in addressing the expected future budget challenges to our local military bases, government workforce, and the missions performed by local commands by engaging at the federal level and cooperatively through the Chamber of Commerce and Florida Defense Alliance. Additionally, MAVD has grant funding from the State of Florida to support our federal advocacy team, to represent the city's military interest with Congressional leaders and Pentagon leadership. The Department will continue active communication with Base Commanders and share information with the Mayor and senior COJ leadership. The Department is in the third year of a grant from the US Department of Labor to provide employment and support services to homeless Veterans. The Homeless Veterans Reintegration Program enrolled 103 homeless Veterans in 2023-24, placed 58 in housing and found permanent employment for 63 formerly homeless Veterans. We will continue to promote our partnership with CareerSource who provides job assistance for Veterans three days a week through a satellite location in the Department.

The Military Affairs and Veterans Department continues to serve a high volume of clients in our office and through outreach activities. Thousands of military service members per year are choosing to transition from service and to reside in Jacksonville.

NEIGHBORHOODS

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

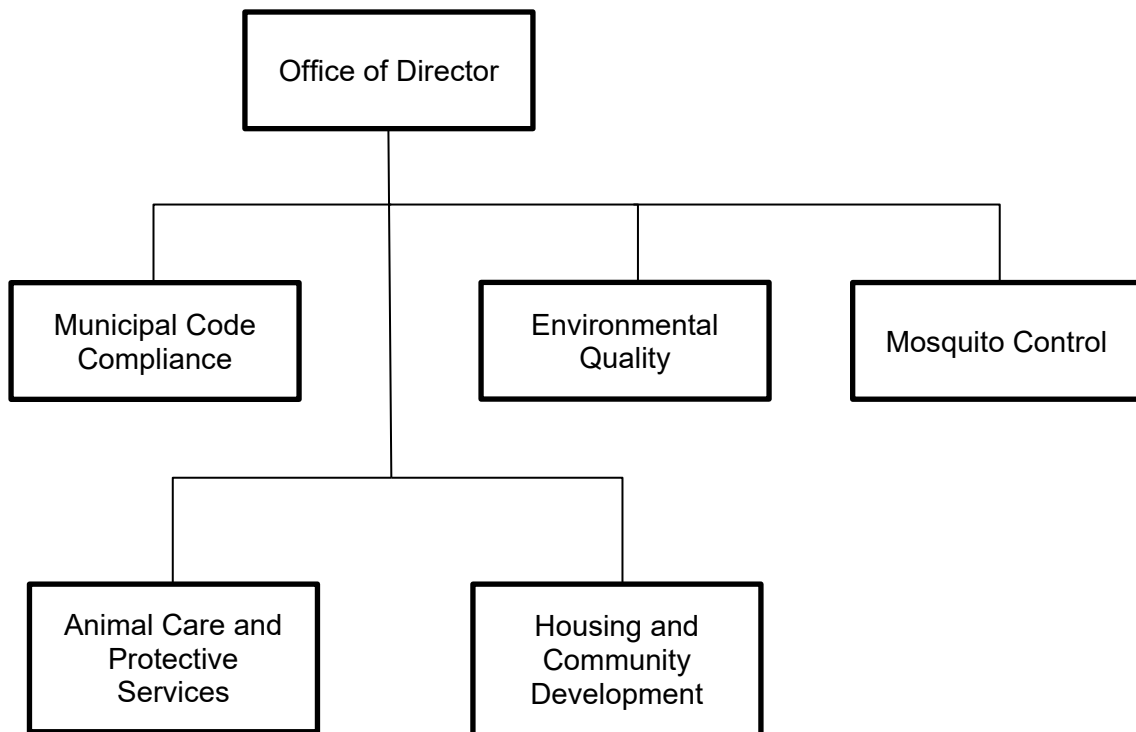
Municipal Code: Chapter 34

DEPARTMENT VISION:

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

DEPARTMENT MISSION:

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



DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

OFFICE OF THE DIRECTOR

FUNCTION:

Chapter 34 Parts 1, 7 and 8

Office of Director

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

City Link / 630-City

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

The Customer Service Center strives to:

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

STRATEGIES AND GOALS:

In support of the Mayor's "Public Safety", "Economic Development", and "Neighborhoods" priority components related to improving the quality of life and the resources for resident's 630-CITY will:

- Optimize the customer experience by continuing to provide accurate information in a timely manner.
- Empower customers by sharing information on how to access and utilize the self-service options.
- Expand communication channels to ensure accessibility for all customers.
- Continue to create and encourage a healthy, productive, engaged team.
- Continue to work with the Information Technologies Division (ITD) to enhance Customer Experience.
- Implement a service request closure survey.
- Enhance the online customer portal.
- Continue to increase the customer service teams' knowledge and skills by providing ongoing training and professional development opportunities.
- Continue to foster a customer-centric culture within the Customer Service Center by promoting teamwork, accountability, psychological safety, and a commitment to providing exceptional service.

NEIGHBORHOOD SERVICES OFFICE

FUNCTION:

The Neighborhood Services Office (NSO) focuses on citizen participation and neighborhood improvements. This office coordinates the activities of a manager, an administrative aide, and three Neighborhood Coordinators, who work with neighborhood organizations, and six Citizen Planning Advisory Committees (CPACs). All the work that NSO facilitates enhances communication between city government and local communities, neighborhood organizations, local businesses, educational institutions, and residents to make sure the needs of the community are being met and neighborhoods maintain or improve the current standard of living. NSO functions as a community liaison by providing information, services and support that encourage, inspire, educate, and enable citizens to build stronger neighborhoods that make Jacksonville a safe, attractive, and inviting City in which to live.

STRATEGIES AND GOALS:

In support of the Mayor's priority component's "Economic Development", "Neighborhoods", "Public Safety", "Health and Wellness", and "Youth", the Neighborhood Services Office (NSO) focuses on citizen participation and neighborhood improvements. The work facilitated by the staff enhances communication between city government initiatives and community leaders. The Neighborhood Services Office will:

- Deliver professional, courteous, and consistently timely customer service and communication.
- Activate communities by expanding and encouraging citizen engagement, including recruiting community leaders to join the Citizen Planning Advisory Committees.
- Enhance and expand communication networks throughout the City, JSO, DCPS, JFRD and with community groups.
- Provide community outreach to create awareness of services offered through the Neighborhoods Department
- Increase the number of neighborhood and community-based organizations registered in the City of Jacksonville's Neighborhood Organizations/Cleanup Directory
- Work to develop community organizations or neighborhood associations where none exist.
- Conduct a multi-week training program to provide educational programs and guidance to educate the community to utilize various city services.
- Execute an annual Neighborhood Award Program that acknowledges activities or projects that enhance the community with physical revitalization or social and/or cultural programming.
- Assist and encourage community members/groups to promote grassroots events and activities that will engage their community.
- Connect organizations, committees, and agencies to needed resources in local communities.

ANIMAL CARE AND PROTECTIVE SERVICES

FUNCTION:

Chapter 34 Part 6

In support of the Mayor's "Public Safety", "Neighborhoods", and "Leadership & Accountability" priority components related to improving the quality of life, resources, and sound fiscal stewardship, Jacksonville's Animal Care and Protective Services (ACPS) provides animal care and protection by fair enforcement and community education. ACPS also enhances the citizens' quality of life by offering quality pets for adoption at a reasonable cost. ACPS is dedicated to providing a high level of service to the citizens of Jacksonville and saving the lives of all adoptable animals in the community.

STRATEGIES AND GOALS:

1. Public Safety

- Address resident complaints and concerns promptly while providing education and resources to encourage voluntarily compliance and responsible pet ownership.
- Thoroughly investigate animal bites in the community and continue to seek legal action to ensure that dogs classified as dangerous are housed safely or removed from our neighborhoods.
- Promptly investigate animal cruelty concerns and take legal action to resolve cruelty violations when voluntary compliance cannot be obtained.

2. Neighborhoods

- Improve community perception of Animal Care and Protective Services being viewed as the "dog pound" to a professional agency that provides resources, education, assistance, and support to community members and pet owners facing financial hardship and personal challenges.
- Develop and implement strategies to better serve our customers and animals through improved animal housing and quality of life, operating within the Division's capacity for care, and focusing on positive outcomes to decrease animal length of stay in the shelter.
- Engage community members through positive social media messaging, outreach events, and increased visibility and assistance in underserved neighborhoods.

STRATEGIES AND GOALS, continued:

3. Leadership & Accountability

- Create opportunities and programs for staff development, training, and continuing education.
- Create a customer service “how can I help” focused culture that fosters a welcoming, supportive, and compassionate environment for staff, volunteers, and all visitors to the shelter.
- Utilize Animal Care & Protective Services’ mission, vision, and workplace culture guidelines to guide staff coaching, accountability, and inspiration to better serve the people and pets of Jacksonville.

MUNICIPAL CODE COMPLIANCE

FUNCTION:

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

STRATEGIES AND GOALS:

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

Public Safety

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

Combat Blight

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

Community Outreach

- Attend community meetings and forums to educate the public on blight reduction and to promote community pride.
- Encourage community engagement and developing relationships between citizens and civil servants to work together to resolve community blight.
- Attend planned neighborhood walks to assist the administration and JSO in community outreach and compliance education.
- Attend townhall meetings with Council Members to listen, educate, and address neighborhood concerns.

MOSQUITO CONTROL

FUNCTION:

Chapter 34 Part 5

MCD Aerial has finished developing a liquid larvicide dispersal system that can be installed on a helicopter. This system enables MCD to perform larviciding on a large scale, thereby controlling mosquitoes before they can mature into adult mosquitoes. Meanwhile, MCD Ground operations are currently making use of their Field Seeker data management system to record all truck ULV applications. This data is being used to provide justification for the applications and track their progress for the Federal Emergency Management Agency (FEMA) and Florida Agriculture Consumer Services (FDACS). Additionally, MCD has upgraded all their trapping locations in Jacksonville to use CDC light traps equipped with CO₂ and BG Lure as an attractant. This allows MCD to conduct surveillance of mosquito arbovirus and adult mosquitoes more effectively.

Mosquito Control Division (MCD) is responsible for all activities in the City of Jacksonville relating to the control of mosquitoes and arbovirus surveillance monitoring throughout Jacksonville. The division performs under an Integrated Mosquito Management (IMM) approach in controlling mosquitoes. The staff at Mosquito Control work to improve the quality of life and protect the health of the citizens of Jacksonville as they battle the mosquito population. They utilize various methods of inspection, source reduction, treatment, and education to minimize the mosquito population and the risk of mosquito borne diseases. Ground operations have conducted 7,532 service requests submitted by citizens and treated 2,393 neighborhoods with ULV spray trucks. MCD Aerial section has treated over 23,233 acres in Jacksonville in support of adult mosquito reduction in travel related mosquito borne arbovirus. Aerial inspectors have completed 10.5 hours in the air conducting surveillance and training in the battle of minimizing adult mosquitoes and the protection of the public's health.

STRATEGIES AND GOALS:

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

- Enhance organizational effectiveness and efficiency through continued development of a highly skilled and motivated workforce team that continuously improves its service to our customers through leadership and accountability.

HOUSING AND COMMUNITY DEVELOPMENT

FUNCTION:

Chapter 34 Part 2

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

STRATEGIES AND GOALS:

- The City of Jacksonville expects to receive \$6,626,210 in CDBG program funds, and \$636,428.12 in accumulated program income, funds will be used for eligible community development activities throughout Duval County. All the CDBG funds are projected to be used for activities that benefit persons of low and moderate income as indicated in Section III of the Fiscal Year 2023-2024 Proposed Projects of the City's Consolidated Plan / Action Plan. This is the 49th year the City has received CDBG funding.
- The City of Jacksonville expects to receive \$3,695,329 in HOME funds from HUD and accumulated program income of \$717,682.84, which will further increase the availability of decent, safe, and affordable housing for individuals below 80% of the area median income.
- The City of Jacksonville expects to receive \$3,028,862 in HOPWA funds from HUD, which will be used by non-profit agencies to carry out activities that address the priority needs and community-identified objectives associated with housing persons with HIV/AIDS. The geographic area of the Jacksonville Eligible Metropolitan Area (EMA) is comprised of Duval, Clay, Nassau, St. Johns, and Baker Counties.
- The City of Jacksonville expects to receive \$572,658 in ESG funds from HUD, which will be used for a variety of homelessness responses.
- The City of Jacksonville expects to receive \$11,865,266 and \$304,935.42 in accumulated program income SHIP program funds from the State to produce and preserve affordable homeownership and multifamily housing for low, moderate, and middle-income families.

ENVIRONMENTAL QUALITY

FUNCTION:

Chapter 34 Part 4

The Environmental Quality Division (EQD) monitors and provides regulatory oversight for the City of Jacksonville's environmental resources with a specific focus on air and water quality.

EQD strives to influence a cleaner, safer environment, with a quality of life and potential for environmentally compatible economic growth and development with minimal governmental restrictions on future growth.

STRATEGIES AND GOALS:

Ambient Water Quality Monitoring

EQD will continue quarterly ambient surface water quality monitoring sites in the St. Johns River and its tributaries to support the mayor's "Neighborhoods" priority component related to access to quality natural resources and quality of life for the citizens of Duval County.

Petroleum Storage Tanks Inspections

In support of the Mayor's "Neighborhoods" priority component related to access to quality natural resources and quality of life for the citizens of Duval County, EQD will conduct inspections of petroleum storage tanks at commercial facilities to ensure compliance with regulations established to prevent groundwater contamination from improper installation, operation, or removal of storage tank systems.

Pump Station Inspections

EQD conducts proactive inspection of private sewage pump stations to verify proper operation, and maintenance is done to prevent releases of sewage. The pump station inspection program supports the Mayor's "Health & Wellness" priority to equip every citizen with resources and conditions to live well in Jacksonville. EQD will seek to collaborate with COJ administration, the Jacksonville Environmental Protection Board, Florida Department of Environmental Protection, and the regulated community to accomplish appropriate staff levels and regulatory provisions needed to gradually increase proactive inspection levels to 10% of the known private lift stations per year.

Small Quantity Hazardous Waste Generator (SQG) Inspections

The EQD SQG Program is a compliance assistance function that inspects businesses that either generate or have the potential to generate hazardous or other regulated waste. EQD ensures proper management of hazardous and regulated wastes to protect the environment from improper disposal practices. The actual and potential cost savings provided through the SQG Program's compliance and pollution prevention assistance effort support the Mayor's "Economic Development" priority for collaborative partnerships at the federal, state, and local levels to create the conditions that attract businesses, large and small, where citizens can secure employment opportunities to support their families. The environmental protection component of the SQG Program supports the Mayor's "Neighborhoods" priority related to access to quality natural resources and quality of life for the citizens of Duval County.

Hazardous Materials Emergency Response

The Hazardous Materials Emergency Response Activity also supports the Mayor's "Public Safety" priority through facilitating Jacksonville Fire & Rescue Department and Jacksonville Sheriff's Office efficiency by allowing JFRD and JSO to free up their resources as EQD assumes jurisdiction over emergency incident cleanups and long-term hazardous material cleanups.

Air Permitting, Compliance, and Ambient Air Monitoring

The Air Permitting, Compliance, and Ambient Air Monitoring functions within the Air Quality Branch will continue to work together to ensure that Duval County remains in attainment with ambient air quality standards. Remaining in attainment with ambient air quality standards promotes the health and wellness of our citizens and reduces regulatory burden on existing and potential new industries in Duval County.

Asbestos Management

The Asbestos Management function within the Air Quality Branch will continue to promote the health and wellness of the citizens of Duval County by monitoring and enforcing compliance with the federal asbestos rules for demolition and renovation activities.

Keep Jacksonville Beautiful

Research by Keep America Beautiful indicates cleaner communities aid in reducing crime, enhances the well-being of residents, creates a cohesive feeling in community, and improves water quality.

STRATEGIES AND GOALS, continued:

In alignment with the Mayor's priority components, the Clean It Up-Green It Up (CIU-GIU) program conducts activities which improve the visual vitality of communities and save taxpayers thousands of dollars in litter abatement and beautification projects. These activities engage residents to help improve the quality of life and provide educational activities including the efforts to promote litter abatement and recycling education efforts in presentations at local elementary and middle schools.

OFFICE OF ECONOMIC DEVELOPMENT

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

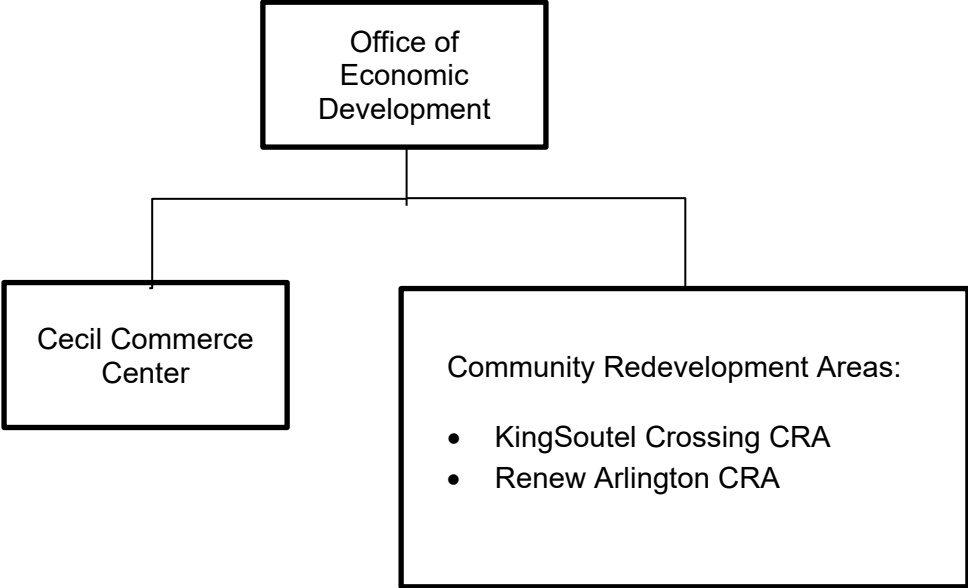
Municipal Code: Chapter 26

DEPARTMENT VISION:

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

DEPARTMENT MISSION:

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



DEPARTMENTAL FUNCTIONS, STRATEGIES AND GOALS:

OFFICE OF ECONOMIC DEVELOPMENT

FUNCTION:

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

STRATEGIES AND GOALS:

For Fiscal Year 2024-2025, the Office of Economic Development (OED) plans to use the following strategies to accomplish the Department's goals:

- Continue to invest trust fund reserves at Cecil Commerce Center to address certain critical maintenance issues.
- Continue to collaborate and cultivate relationships with public and private stakeholders, including JaxChamber, Florida Commerce, and other industry leaders, to promote and maximize economic development efforts and encourage economic based jobs in the Jacksonville community.
- Continue to promote and invest in programs to help improve economically distressed areas, including the Façade Renovation Grant Program, Failing Non-Residential Septic Grant Program, KingSoutel Crossing Building Renovation Grant Program, and targeted programs in Northwest Jacksonville.
- Continue to promote and implement programs to assist small businesses, veterans, and entrepreneurs to help build local businesses and further implement the Mayor's Task Force Initiatives.
- Evaluate standard operating procedures and make necessary adjustments to ensure adequate internal controls are in place.

OFFICE OF ETHICS

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

Duval County Charter: Article 1 Chapter 2

Municipal Code: Chapter 602 Part 6

DEPARTMENT VISION:

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

DEPARTMENT MISSION:

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

DEPARTMENTAL FUNCTION, STRATEGIES AND GOALS:

OFFICE OF ETHICS, COMPLIANCE AND OVERSIGHT

FUNCTION:

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

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

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

STRATEGIES AND GOALS:

- Development and implementation of five-year Strategic Plan to implement mission.
- Effectuate compliance with financial disclosure filing requirements for the State of Florida Commission on Ethics.
- Implementation and analysis of various conflict of interest disclosures required by Jacksonville Ordinance Code and Employee Services Directive 0519.
- Continuing development & presentation of comprehensive, interactive & targeted in-person and virtual training for City elected officials, employees & Board and Commission members (estimated at over 1700 individuals trained annually).
- Continue providing proactive compliance & risk assessment advice on a daily basis to City elected officials, employees and Boards & Commissions members on all ethics related issues (estimated at over 100 inquiries/requests answered monthly).
- Develop and publish manuals for Department Ethics Officers and Boards/Commissions staff summarizing the most relevant and applicable state and local ethics laws (to be distributed to over 90 City Boards).
- Develop and publish supplemental materials to Boards and Commissions manual summarizing most relevant and applicable state and local ethics laws for Boards.

STRATEGIES AND GOALS, continued

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

OFFICE OF GENERAL COUNSEL

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

Duval County Charter: Article 7

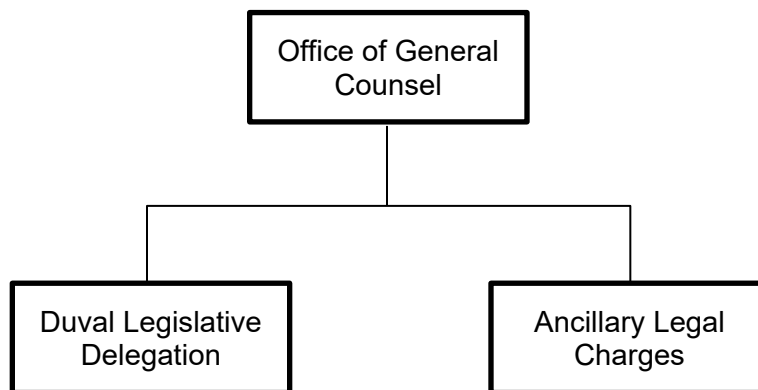
Municipal Code: Chapter 25

DEPARTMENT VISION:

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

DEPARTMENT MISSION:

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



DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

OFFICE OF GENERAL COUNSEL

FUNCTION:

Charter Article 7, Part 1 and 2

Chapter 25 Part 1 and 2

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

STRATEGIES AND GOALS:

As the legal office for the Consolidated Government for the City of Jacksonville, the Office of General Counsel strives to hire, employ and retain highly skilled legal talent to provide excellent quality legal services with integrity and professionalism to empower our clients to make informed legal decisions.

DUVAL LEGISLATIVE DELEGATION

FUNCTION:

Charter Article 7, Part 3

Chapter 25 Part 3

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

STRATEGIES AND GOALS:

Duval County Legislative Delegation Office's Strategic Plan is to keep the State Legislature informed of the needs of the City of Jacksonville and follow funds and legislation requested by local government agencies, citizens and community organizations of Duval County. The Delegation Office strives to coordinate the efficient flow of information between the elected officials at the City, State and Federal levels by providing timely access and information and maintaining valuable partnerships between the local, state, and federal governments and public agencies

ANCILLARY LEGAL CHARGES

FUNCTION:

Ancillary legal charges are the external professional fees and costs incurred in litigation and transactional representation including, but not limited to: court reporters, experts, special counsel, witness fees, deposition fees and other costs associated with providing legal representation. From its inception, the Ancillary Legal Charges account provided a clearing house for the payment of litigation and professional services to the consolidated government. All charges are scrutinized and approved, and all services are monitored and overseen by the Office of General Counsel. Since 2013, all court cases are filed electronically. As the lawyers for consolidated government, the Clerk's office consolidates all filing fees directly to the Office of General Counsel. The Office of General Counsel in turn allocates those costs to the identified clients.

OFFICE OF STATE'S ATTORNEY

STATE AGENCY - FLORIDA STATUTE AND CHARTER SECTION:

Florida Statute: Chapter 27 Part II

Duval County Charter: Article 12 Sections 12.07

The annual City budget includes those costs required to be paid by the Counties, as stipulated in the Florida Statutes and a single special revenue fund.

General Fund Operating fund 00111

Per Florida statute 29.008, the County is responsible for providing facilities, maintenance, utilities, security, and communications to the Office of the State's Attorney.

Recording Fees Technology fund 15203

Florida statute 28.24 (12) (e) (1) established a \$2 fee for each page recorded by the Clerk into the Official Record to fund the technology costs for the Courts, State Attorney, and Public Defender.

Florida statute 28.24 (12) (e) (1) "...\$2 shall be distributed to the board of county commissioners to be used exclusively to fund court related technology, and court technology needs as defined in s. 29.008(1) (f) 2 and (h) for the state trial courts, state attorney, public defender, and criminal conflict and civil regional counsel in that county. If the counties maintain legal responsibility for the costs of the court-related technology needs as defined in s. 29.008(1)(f)2. and (h), notwithstanding any other provision of law, the county is not required to provide additional funding beyond that provided in this section for the court-related technology needs of the clerk as defined in s. 29.008(1)(f)2. and (h)..."

In FY 25 the City of Jacksonville provided one-time funding of \$231,541 from its general revenues to this fund increasing the FY 25 technology funding for the three state agencies to \$1,615,651.

OFFICE OF THE INSPECTOR GENERAL

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

Duval County Charter: Article 1 Chapter 2

Municipal Code: Chapter 602 Part 3

DEPARTMENT VISION:

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

DEPARTMENT MISSION:

Enhancing public trust in government through independent and responsible oversight.

DEPARTMENTAL FUNCTION, STRATEGIES AND GOALS:

OFFICE OF THE INSPECTOR GENERAL

FUNCTION:

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

STRATEGIES AND GOALS:

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

- Abide by the highest levels of professionalism. This includes conducting investigations following the Commission for Florida Law Enforcement Accreditation standards. It also includes conducting its audit function according to the Institute of Internal Auditor's International Professional Practices Framework
- Act following current best practices. This is accomplished through maintaining professional memberships and participating in training with the Association of Inspectors General, Association of Local Government Auditors, Association of Certified Fraud Examiners, Association of Local Government Auditors, International Association of Financial Crimes Investigators, and others.
- Work collaboratively with all entities under the OIG's jurisdiction to promote efficiency and effectiveness.

PARKS, RECREATION AND COMMUNITY SERVICES

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

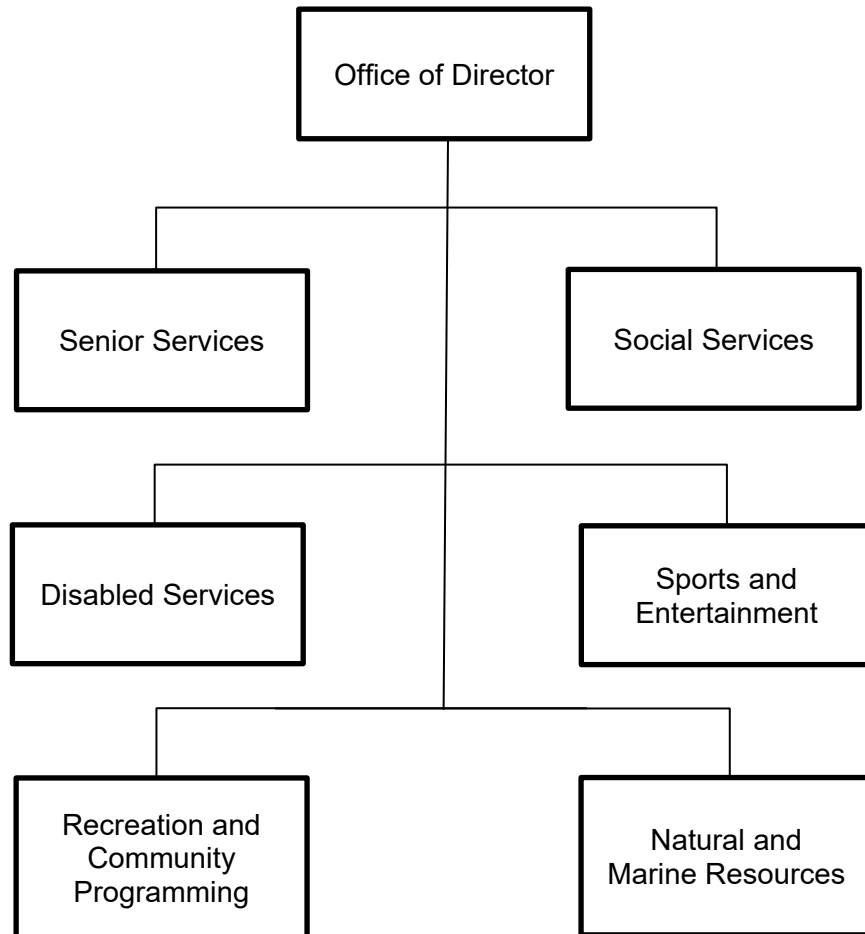
Municipal Code: Chapter 28

DEPARTMENT VISION:

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

DEPARTMENT MISSION:

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



DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

OFFICE OF THE DIRECTOR

FUNCTION:

Chapter 28 Part 1

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

STRATEGIES AND GOALS:

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

DISABLED SERVICES

FUNCTION:

Chapter 28 Part 9

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

STRATEGIES AND GOALS:

- Improve program access in underserved communities by identifying education and empowerment driven programming.
- Improve employment among citizens with disabilities by continuing to offer training and education to both candidates and HR professionals
- Continue to provide technical support to City departments and partner agencies.

STRATEGIES AND GOALS, cont.

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

NATURAL AND MARINE RESOURCES

FUNCTION:

Chapter 28 Part 4

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

STRATEGIES AND GOALS:

- Increase waterfront access through restoration and maintenance of the Northbank and Southbank Riverwalk, and Riverfront Plaza with additional slips, taxi landing and kayak access/launch points.
- Continue the Gold Star Family Discount Program and Military and Veterans' Appreciation Discount Program for Hanna and Huguenot Park.
- Update and maintain the online park reservation system to include the PayTrac Module to provide Parks with the ability to grow each year with increased daily patronage and online camping reservations for our guests. This module ensures the most current and up-to-date revenue handling equipment is used within Parks' revenue generating locations.
- Design additional inclusive playgrounds in Jacksonville; inclusive playgrounds offer children of all physical and cognitive abilities to play together.

RECREATION AND COMMUNITY PROGRAMMING

FUNCTION:

Chapter 28 Part 3

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

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

STRATEGIES AND GOALS:

- The Division of Recreation and Community Programming goals are to focus on facility improvement and provide quality recreational experiences.
- Programming: Programs will continue to offer affordable or no-cost after-school and summer programs, outdoor park events, spring and fall movie nights and family friendly themed events. The division will continue partnering with the Kids Hope Alliance in providing after school and summer programs with an emphasis on Teen Programs.
- Maintenance: The maintenance division will focus its' efforts on keeping park facilities clean and safe for visitors of all ages. The Division will continue to identify and address facility improvements. Maintenance groups and the warehouse are standardizing materials to allow for increased purchasing power when purchasing multiple items of the same devices. The electrical trades will continue to systematically retrofit existing fixtures to LED, providing an improved light source while reducing service calls needed to previous non-LED fixtures.
- It is through improved and quality programs and facilities that the Division of Recreation and Community Programming will achieve the goal of improving the City of Jacksonville's overall health level, providing a safe environment for its citizens.

SPORTS AND ENTERTAINMENT

FUNCTION:

Chapter 28 Part 2

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

STRATEGIES AND GOALS:

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

SENIOR SERVICES

FUNCTION:

Chapter 28 Part 6

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

STRATEGIES AND GOALS:

- Increase Senior Center and Divisional activities and participation.
- Market and promote Senior Centers to increase participation and enrollment.
- Create and increase collaborative programs with organizations.
- Provide In-House Mental Health Counseling to Seniors.

SOCIAL SERVICES

FUNCTION:

Chapter 28 Part 5

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

STRATEGIES AND GOALS:

- Continue partnerships with local agencies to provide the highest level of services to the community and deliver them with passion and integrity.
- Inspire “Best Practices” through our continuous pursuit of improvement and evidence-based practices that promote enhanced quality of life for individuals, families, and the community.
- Continue the Ryan White “End the HIV Epidemic” Initiative to increase accessibility of medical services to persons who know their HIV status, as well as engage and retain newly diagnosed individuals through funding provided by a federal grant from the Health Resources and Services Administration (HRSA). This will be accomplished by working with partners to deploy mobile medical units in areas of need to provide rapid access to treatment and ongoing primary care; utilizing telemedicine to provide rapid access to treatment, implementing an Uber health transportation program to medical and support services, and increasing availability of providers with non-traditional service hours.
- Continue the relationship with the City’s Information and Technologies Department (ITD) to maintain servers and secure data records within CAREWare, the electronic data system used by the Ryan White Part A Program.
- Continue to identify and intervene in potentially lethal domestic violence situations through INVEST (Intimate Violence Enhanced Services Team), a collaborative partnership staffed by the Social Services Division, Hubbard House, and the Jacksonville Sheriff’s Office.
- The Division will continue to explore future grant opportunities that will provide funding in for ending domestic violence against women with disabilities, as there remains a gap in direct services for the disabled community.
- Increase the visibility of the Victim Services Center and the utilization of its services through educational awareness with the general public, local agencies, and the faith-based community, including participation in community events, exhibitions and other sanctioned engagements, and the development of a strong working relationship with law enforcement and the legal community.
- Continue to utilize VOCA (Victims of Crime Act) funds from the Office of the Florida Attorney General to provide for the emotional, financial, physical well-being and safety of crime victims, including opportunities for prosecution and restitution.
- The Division will continue to assist crime victims and work collaboratively with local, state, federal and non-profit entities to maximize resources and minimize the short- and long-term effects of victimization.
- Continue to provide dignified, professional burial and cremation services for any deceased person declared indigent or unclaimed when the death occurs within Duval County. The Indigent Burial and Cremation Program will continue to aggressively pursue recovery costs through probated estates and insurance benefits.

STRATEGIES AND GOALS, cont.

- Continue direct and timely access to emergency financial assistance for shelter, utility, and food needs through advances in technology, out-posting of staff at key community points of entry and events, and connections to other solution-based programs and services.
- Within 90 days' receipt of financial assistance, follow up with clients, landlords and utility companies to ascertain whether the client's ability to meet their financial obligations improved, and if not, determine the underlying causes and/or interventions needed. Information gathered during this process provides an opportunity to examine whether service delivery strategies, eligibility criteria, and amount of assistance are sufficient or require updates based on changing conditions in the community.
- Expand the roles and responsibilities of staff to address the long-term needs of our service population by providing opportunities for select clients to receive in-depth case management services to include situational assessment/identification, needs and service gaps, goal setting, and opportunities for resolution and growth.

PLANNING AND DEVELOPMENT

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

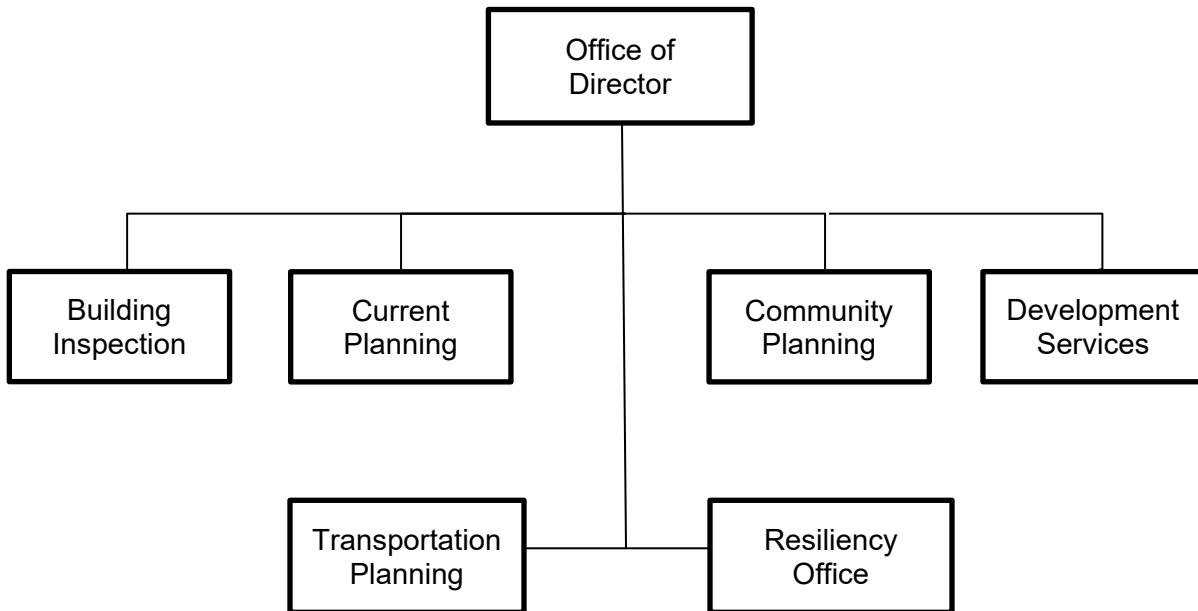
Municipal Code: Chapter 30

DEPARTMENT VISION:

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

DEPARTMENT MISSION:

Ensure Jacksonville grows and changes in a manner that provides citizens and visitors with a great city, one that serves inhabitants well, is forever sustainable, and resilient in the face of adversity.



DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

OFFICE OF THE DIRECTOR

FUNCTION:

The Office of the Director of Planning and Development provides technical, financial, managerial, and administrative support to the Department and associated boards and commissions. The Sustainability Office within the Office of the Director ensures the city is designed with consideration of environmental impacts. This is done in a way that does not compromise the ability of future generations to experience the same by achieving the objective is to minimize the inputs of energy, water, and food, and to drastically reduce waste, as well as the outputs of heat, air pollution (including CO₂, methane, and water pollution).

STRATEGIES AND GOALS:

For FY 25, the division will fulfill these roles by:

- Ensuring consistency.
- Providing great customer service.
- Applying exceptional technical expertise.
- Seeking out, testing, learning, and implementing innovations.
- Valuing continuous professional development.
- Delivering on expectations.
- Through public engagement, re-envisioning and planning for growth, development, and change for Jacksonville.
- Within the bounds of criteria that guide desired change of the built and natural environment, streamlining and simplifying the development process by removing unnecessary development regulations and increasing by-right development.
- Facilitating alignment of housing supply to demand with an eye on projected growth from one million residents in 2024 to 1.6 million in 2070.
- Promoting the conversation of ample open space, especially continuous connections of parks and trails within and throughout the city to include regional connections.
- Promoting increased residential and non-residential densities throughout the city, especially in downtown, community centers, and along transportation corridors and transit stops.
- Creating an affordable transportation mobility plan that, when implemented, serves residents and visitors exceptionally well.
- Aligning the timing and funding of functional public facilities, roadways for example, to the need generated by development impacts.
- Ensuring maximization of the resilience and sustainability of Jacksonville as it grows, develops, and changes.
- Promoting green buildings.
- Promoting sustainable transportation through modification of the transportation systems to make them more sustainable, e.g., increased public transportation and ridership to reduce the city's carbon footprint and make it more livable.
- Raising awareness of the waste management stream as a crucial part of sustainability.

BUILDING INSPECTION

FUNCTION:

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

STRATEGIES AND GOALS:

For FY 25, the division will fulfill these roles by:

- Completing requested inspections on the date requested, regardless of the increased workload.
- Steadily increasing the number of building permits submitted electronically. Electronic submitted items save the expense of scanning items into archives.
- Seeking additional staff and resources to further speed up review times of submitted permit packages.
- Improving the customer permitting area for staff to meet with customers one-on-one to discuss, process, and assist with permitting and outreach.
- Implementing security enhancements to the Ed Ball Building for the safety of employees and customers while in the building.

COMMUNITY PLANNING

FUNCTION:

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

STRATEGIES AND GOALS:

For FY 25, the division will fulfill these roles by:

- Implementing the 2045 Comprehensive Plan through support for revisions to the Land Development Regulations to address affordable housing and resilience. (Mayor's Priorities – Health / Infrastructure / Public Safety)
- Administering the Restore Endangered Historic Adaptable Buildings Special Revenue Fund (REHAB) program to protect valuable historic resources pursuant to Municipal Code Chapter 111, Part 9. (Mayors Priorities – Infrastructure / Arts, Culture, and Entertainment / Economy)
- Developing a strategic vision and integrated mission under the leadership of the Mayor to focus day to day activities of the City in a cohesive and coordinated manner as called for in Goal 3, Objective 3.1 and Policies 3.1.1 and 3.1.2 of the 2045 Comprehensive Plan Capital Improvements Element. (Mayors Priorities – Infrastructure / Arts, Culture, and Entertainment / Economy / Military and Veterans Affairs / Health / Public Safety)
- Engaging a consultant to complete an economic impact study/analysis of growth to inform implementation and updates to the 2045 Comprehensive Plan and the Land Development Regulations. (Mayors Priorities – Infrastructure / Economy / Health)
- Engaging a consultant to develop a prioritization plan to determine the priority for updating the division's 29 plans and studies, of which all but one is over a decade old, and a third of which were developed prior to 1995. (Mayors Priorities – Economy / Health / Infrastructure / Public Safety)
- Providing professional and administrative support to the Joint Planning Committee to implement and update the Public Schools and Facilities Interlocal Agreement and the Public Schools and Facilities Element.
- Processing Certificate of Appropriateness (COA) applications related to historic properties in accordance with Chapter 307.

STRATEGIES AND GOALS, cont.

- Processing demolition reviews of potential historic structures.
- Providing code enforcement related to historic district guidelines and zoning code regulations in historic districts and for landmarks.
- Applying for and administering State of Florida Small Matching and Special Category grants to support historic preservation related projects that may include surveys, restoration, and conferences.
- Providing professional and administrative staff support to the Historic Preservation Commission.
- Reviewing and processing applications for the Downtown Historic Preservation and Revitalization Trust Fund and the Downtown Preservation and Revitalization Program in cooperation with the Downtown Investment Authority and in accordance with Chapter 111.
- Reviewing and Processing applications for the Historic Rehabilitation Tax Exemption Program in accordance with Chapter 780.
- Administering the EPA Brownfields Assessment grant.
- Applying for and administering EPA Brownfield grants.
- Assisting owners of contaminated parcels to obtain legislative approval for brownfield area designations.
- Managing the Manatee Protection Plan and related activities such as the manatee boat traffic study and the annual implementation report.
- Coordinating with Loblolly Mitigation, LLC., to manage mitigation credits generated from City owned land in the Loblolly Mitigation Bank.

CURRENT PLANNING

FUNCTION:

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

STRATEGIES AND GOALS:

For FY 25, the division will fulfill these roles by:

- Implementing the 2045 Comprehensive Plan through revisions to the Land Development Regulations including Chapter 656 to address affordable housing and resilience.
- Continuing to implement and upgrade the Land Use and Zoning Application Portal (LUZAP).
- Conducting a fee analysis to determine the need for an increase in zoning applications fees to cover operational cost.
- Conducting Zoning Code assessment to identify opportunities for improvement to Chapter 656 code performance and to align with the long-term goals, objectives and policies of the 2045 Comprehensive Plan.
- Continuing to address short-term growth and development issues through review of proposed zoning changes.
- Creating and maintaining a comprehensive library of land development and demographic/socioeconomic related datasets and GIS layers including Future Land Use, Zoning and Council Districts/Redistricting.

STRATEGIES AND GOALS, cont.

- Assisting the public with questions relating to the zoning code, zoning verification, permitting and zoning application processes.
- Scheduling, processing, noticing, and reviewing all zoning related applications and provide professional written recommendations on applications scheduled for public hearings before the Zoning Administrator, Planning Commission (PC), and the Land Use and Zoning Committee (LUZ).
- Providing review for Certificate of Necessities (CON), Right-Of Way and easement closures, and surplus land.
- Processing requests for Reasonable Accommodation pursuant to the federal Fair Housing Act and Americans with Disabilities Act.
- Administering zoning overlay districts including Downtown, Mayport, Springfield, San Marco, Riverside-Avondale, and Arlington.
- Providing administrative and technical assistance to the LUZ Committee, Planning Commission, Citizens Planning Advisory Committees (CPACs) and Subdivision Standards and Policy Advisory Committee.

DEVELOPMENT SERVICES

FUNCTION:

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

STRATEGIES AND GOALS:

For FY 25, the division will fulfill these roles by:

- Reviewing all building permits for compliance with local zoning, landscape, floodplain, right-of-way, and drainage regulations.
- Providing plan review of over 1,000 site development plans, including utility projects, subdivisions, sketch plan review, and roadway/drainage projects, within 30 business days.
- Reviewing and processing all preliminary plats and mylars.
- Providing inspection services for all new infrastructure to be accepted by the City for maintenance, including but not limited to streets, drainage structures, sidewalks, and driveways.
- Issuing and inspecting 5,000 right-of-way permits each year.
- Maintaining and enforcing the Floodplain Ordinance, Chapter 652 of the City's Municipal Code.
- Coordinating the City's annual FEMA audit which is conducted to ensure compliance with FEMA floodplain regulations.
- Reviewing, processing, and issuing over 1,100 elevation certificates each year.
- Managing and ensuring compliance with the City's Land Development Procedures Manual and the City Standard Details & Specifications, including all edits and re-writes.
- Providing support to the Subdivision Standards Policy Advisory Committee, including attending all meeting and implementing changes approved by the committee.

STRATEGIES AND GOALS, cont.

- Maintaining and curating the following document libraries: the City's Floodplain Repository; all Hold Harmless and Indemnity Agreements for non-city-standard material in the right-of-way, Acceptance Packages for Infrastructure, Plat bonds and Post-Construction Warranty Bonds.
- Processing, issuing, and inspecting all site work permits for land clearing and grading, including tree removal, ensuring compliance with the Tree/Landscape Ordinance, Part XII of the City's zoning code.
- Investigating complaint-based calls through MyJax, including drainage complaints, illegal tree removal, objects in the right-of-way. Investigations include follow-up enforcement until full resolution is reached.
- Creating and assigning 20,000 addresses each year.
- Staffing the Chairman position of the 911 Committee.
- Migrating civil plan review from JaxCivilPlans to JaxEpics, creating a seamless transition between horizontal site development to building permit.
- Participating in a Lean Process Assessment to improve efficiencies in the above processes with emphasis on civil permit and plat review times.
- Conducting a fee audit to ensure that all costs incurred by Development Services are included with permit fees.
- Expanding inspection team to include PUD inspections.

TRANSPORTATION PLANNING

FUNCTION:

The Transportation Planning Division encompasses various activities involving long range transportation planning for the City's roads, bicycle, and pedestrian facilities. The major activities include calculating Mobility Fees, in conjunction with the Concurrency and Mobility Management Office, for land development applications, reviewing site development plans for traffic circulation and adherence to the ordinance code, calculating trips and trip accounting for the Transportation Management Area (TMA), and providing City representation at local, regional, and state agencies. The Division also reviews Trip Generation, Traffic Impact Analyses (TIAs), and Notice of Proposed Change transportation analyses, assists in the creation of methodologies for TIA's and conducts detailed Travel Demand Modeling reviews. The Division identifies future multi-modal transportation needs and creates mobility funding plans for improvements. The Transportation Planning Division identifies and maintains the data on all functionally classified roads within Duval County. They conduct trend analyses such as crash rates, demographic changes, and traffic volume projections. The Division provides travel demand modeling and long-range multi-modal transportation plans for the city. The Transportation Division is also responsible for the update and implementation of the Transportation and Transit Elements of the City's Comprehensive Plan.

STRATEGIES AND GOALS:

For FY 25, the division will fulfill these roles by:

- Updating the Mobility System Plan. The Mobility System Plan is required to be updated every 5 years. These updates entail policy creation, recommendations of best practices, ordinance code revisions and implementation of the Mobility Plan. The updates identify and prioritize cost feasible, multi-modal transportation infrastructure improvements for pedestrian, bicycle and roadway projects. The revision creates new performance measures, updates costs and recalculates the Mobility Fees per zone.
- Implementing the Pedestrian and Bicycle Master Plan, adopted by City Council in May 2019, to improve road safety for vulnerable road users (e.g., people who walk, wheelchair, bike, scooter, etc.). This entails preparation of Strategic Neighborhood Action Program for Pedestrians (SNAPP), Targeted Roadway Improvements for Pedestrians (TRIPS) and conducting Lane Elimination Studies.

STRATEGIES AND GOALS, cont.

These types of analyses include the creation of maps of priority areas, establishing priority neighborhoods based on needs, convening neighborhood walk audits, establishing sidewalk prioritization and recommending sidewalk repairs, replacement and infill that will contribute to the reduction of pedestrian fatalities and serious crashes and preparation of Conceptual Design Plans for future improvements.

- Updating and improving the Transportation Element of the 2030 Comprehensive Plan. Transportation is essential to the well-being, function, and prosperity of the City and communities alike. Transportation creates access to opportunities, links goods and services, and affects public health. The 2045 Comprehensive Plan brings new innovations to the integration of land use and transportation and focuses on a complete multi-modal transportation system. Historically, the emphasis on automobiles has created a cost burden on households, lacked transportation options, and created unsafe road conditions for all road users. Thus, the updated plan sets goals for a future with more affordable, connected, and safer transportation options.
- Supporting Resolution 2019-653-A, a resolution supporting the adoption of the City of Jacksonville Complete Streets Policy, to provide safe, convenient, and accessible transportation for all road users (e.g., bike, walk, transit, drive, etc.) through a context sensitive approach. The Division supports the Context Sensitive Streets Committee which revises and makes recommendations concerning policies and design standards concerning context sensitive street solutions.

RESILIENCE OFFICE

FUNCTION:

The Resilience Office works to implement the Resilient Jacksonville strategy to guide policies, projects, and programs that will help Jacksonville prepare for, adapt to, and quickly rebound from acute shocks and chronic stresses the city may face now and in the future. This strategy was developed in consultation with city departments, relevant independent authorities, city council, the business community, stakeholder groups, and Jacksonville residents, and built on a robust vulnerability assessment that evaluated risks posed by flooding, extreme heat, extreme wind, and wildfire.

STRATEGIES AND GOALS:

For FY 25, the division will fulfill these roles by:

- Guiding future growth in areas that are low risk and well-connected to infrastructure: The Resilience Office is currently assisting the Planning Department on updating its Land Development Regulations with the goals of improving resilience and increasing the supply of safe affordable housing.
- Updating public works design standards to account for climate change impacts and support resilient infrastructure development: The Resilience Office has facilitated the onboarding of a FUSE Executive Fellows who will work with the Public Works Department over the next year to develop new design standards for how to increase stormwater absorption and reduce extreme heat in the public right-of-way, in public parks, and around public buildings.
- Making room for river and tributaries: The Resilience Office is working closely with Groundwork Jax on the continued restoration of McCoys Creek and Hogans Creek, and is expanding this approach to the Trout and Ribault area through a partnership with the St. John's Riverkeeper and LISC Jax.
- Developing a green infrastructure program across Jacksonville bases on the best available stormwater science and data: The Resilience Office will be launching a green infrastructure program over the next year to deploy nature-based solutions to flooding in areas of the city where residents already experience chronic flooding from rainfall events. Future years of this program will leverage the data from the city's compound flood model to anticipate where green infrastructure will be needed to absorb intensifying rainfall events.

STRATEGIES AND GOALS, cont.

- Expanding Jacksonville's tree canopy: The Resilience Office is currently working to procure a consulting team to support the development of a city-wide Urban Forestry Management Plan (UFMP) that will support the Public Works Department, Parks Department, and Tree Commission in efficiently and effectively deploying trees to mitigate extreme heat.
- Strengthening emergency response and evacuation plans: The Resilience Office is currently working with the Emergency Preparedness Division of JFRD to update evacuation zones based on flood data and road network analysis from the city's vulnerability assessment. These teams will also be collaborating on the implementation of a \$1M FEMA RCPGP grant to develop emergency standards for heat and freeze events.
- Investing strategically in existing parks to increase stormwater management capacity and reduce urban heat: As part of the Green Infrastructure Program, the Resilience Office will partner with the Parks Department to determine which parks have the greatest potential to alleviate resilience challenges through the incorporation of green infrastructure.
- Establishing an Office of Resilience to facilitate the ongoing implementation of Resilient Jacksonville: The Resilience Office has been created and will be responsible for implementing the actions listed here and continuing the implementation of the remainder of the Resilient Jacksonville actions.
- Developing a Climate Action Plan that aligns Jacksonville's resilience goals with actions to promote sustainability: The Resilience Office wrote the grant for and secured funding through the EPA Climate Pollution Reduction Grant, which has allowed the newly appointed sustainability manager to develop a regional greenhouse gas inventory and priority climate action plan.
- Supporting regional resilience efforts: The Resilience Office is an active member of the Resilience First Coast Collaborative, working to translate the lessons learned from Resilient Jacksonville to enhance resilience adoption across the Northeast Florida Region.

PROPERTY APPRAISER

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

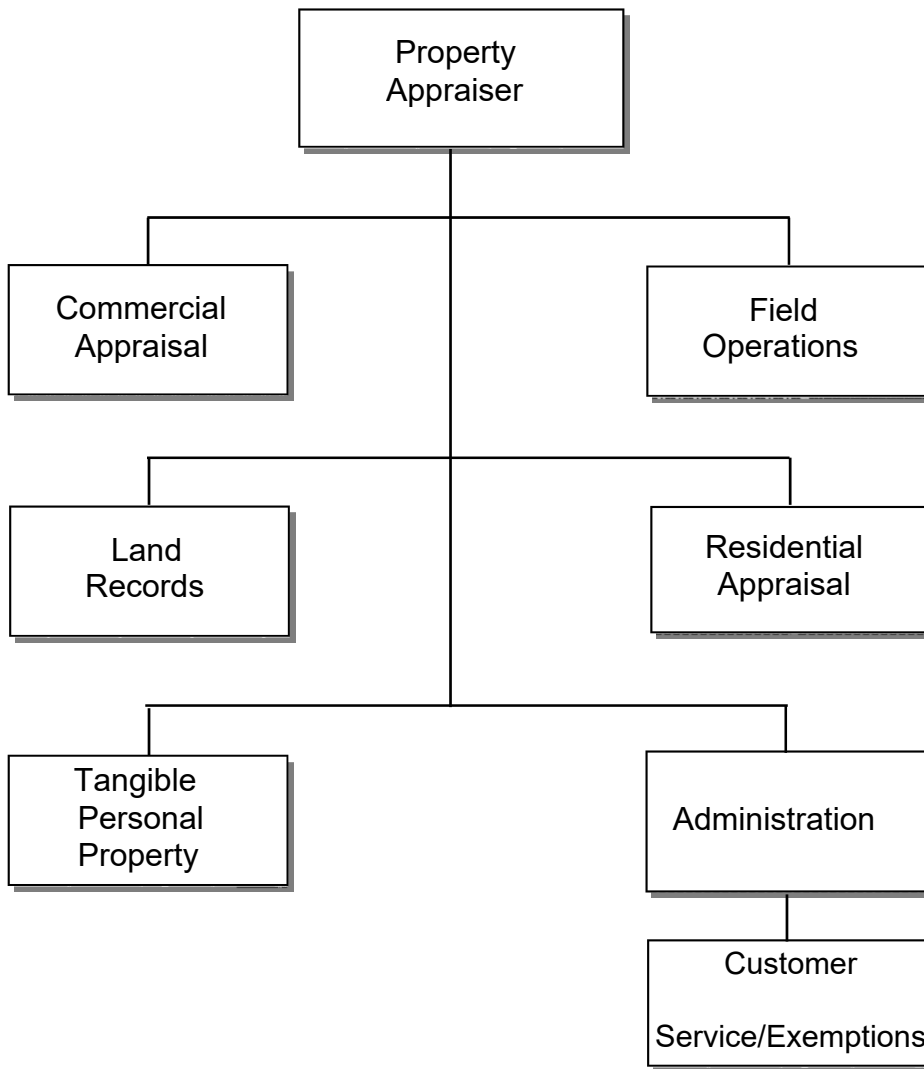
Duval County Charter: Article 10

DEPARTMENT VISION:

To earn the public's trust.

DEPARTMENT MISSION:

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



DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

ADMINISTRATION

FUNCTION:

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

STRATEGIES AND GOALS:

- IS refines the AXIA system for appraisers to manage VAB cases
- PAO employees contributed to JaxCares events, including White Towel Drive and Stuff the Bus
- Promoted cross-training and succession planning
- Hosted quarterly all-staff meetings for updates and culture improvements
- IS monitors systems and provides enhancements
- Offers educational tools like IAAO and LinkedIn
- Transitioned CAMA GIS Tab from ArcIMS to ArcGIS, improving efficiency

COMMERCIAL APPRAISAL

FUNCTION:

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

STRATEGIES AND GOALS:

- Appraised 39,000+ properties annually
- Avoided litigation in 10 cases, saving legal fees
- Efficiently calibrated cost/income models in a fluctuating market

FIELD OPERATIONS

FUNCTION:

The Field Operations Division is responsible for physically inspecting real property in Duval County to ensure that property details are correct in the Property Appraiser's database. Florida law requires county property appraisers to inspect all real property at least once every five years. Where geographically suitable, aerial photography is utilized in lieu of physical inspections and continues to yield significant savings. The Field Operations Division's Field Evaluators canvass neighborhoods and respond to customer requests and permits where work is under way or has been completed.

STRATEGIES AND GOALS:

- Worked 124,101 parcels, including physical inspections and CAMA input
- Completed 86,662 inspections using on-site and aerial imagery
- Drew 5,112 structures from blueprints

LAND RECORDS

FUNCTION:

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

STRATEGIES AND GOALS:

- Posted 40,326 ownership transfers
- Updated records and GIS maps within required timeframes
- Corrected inconsistencies in aerial photos and maps

PERSONAL RECORDS

FUNCTION:

The Personal Records Division, commonly known as the Tangible Personal Property (TPP) Division, is responsible for assessing all goods, property other than real estate, and other articles of value that the owner can physically possess and has intrinsic value. Florida law requires anyone who has a proprietorship, partnership, corporation, is a self-employed agent or contractor, or leases, lends, or rents property to file a TPP return (Florida DOR Form DR-405) listing the personal property owned as of January 1st each year. TPP includes goods, chattels, and other articles of value, except certain vehicles; inventory held for lease; equipment on some vehicles; personally owned property used in the business; and fully depreciated items. This Division delivers blank TPP returns and processes completed TPP returns annually; maintains the personal property listings for all businesses and determines value of the property utilizing the cost approach.

STRATEGIES AND GOALS:

- Appraised nearly 31,000 accounts for the 2024 tax roll
- Processed over 12,700 DR-405 returns
- Completed 135 audits, surpassing the 100-audit goal

RESIDENTIAL

FUNCTION:

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

STRATEGIES AND GOALS:

- Appraised over 361,000 residential properties and 1,450 agricultural properties
- Processed 125 agricultural classification applications

RECORDS MANAGEMENT

FUNCTION:

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

FUNCTION, continued:

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

STRATEGIES AND GOALS:

- Managed 209,883 Homestead Exemptions and 7,500 Senior Additional Exemptions
- Processed 37,000 new applications
- Assisted over 49,000 customers
- Conducted 350 audits to ensure non-profit exemption compliance

PUBLIC DEFENDER'S

STATE AGENCY - FLORIDA STATUTE AND CHARTER SECTION:

Florida Statute: Chapter 27 Part III

Duval County Charter: Article 12 Sections 12.08

The annual City budget includes those costs required to be paid by the Counties, as stipulated in the Florida Statutes and a single special revenue fund.

General Fund Operating fund 00111

Per Florida statute 29.008, the County is responsible for providing facilities, maintenance, utilities, security, and communications to the Public Defender's.

Recording Fees Technology fund 15203

Florida statute 28.24 (12) (e) (1) established a \$2 fee for each page recorded by the Clerk into the Official Record to fund the technology costs for the Courts, State Attorney, and Public Defender.

Florida statute 28.24 (12) (e) (1) "...\$2 shall be distributed to the board of county commissioners to be used exclusively to fund court related technology, and court technology needs as defined in s. 29.008(1) (f) 2 and (h) for the state trial courts, state attorney, public defender, and criminal conflict and civil regional counsel in that county. If the counties maintain legal responsibility for the costs of the court-related technology needs as defined in s. 29.008(1)(f)2. and (h), notwithstanding any other provision of law, the county is not required to provide additional funding beyond that provided in this section for the court-related technology needs of the clerk as defined in s. 29.008(1)(f)2. and (h)..."

In FY 25 the City of Jacksonville provided one-time funding of \$231,541 from its general revenues to this fund increasing the FY 25 technology funding for the three state agencies to \$1,615,651.

PUBLIC LIBRARY

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

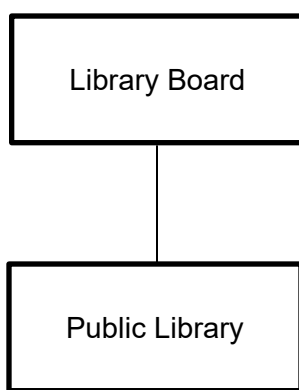
Municipal Code: Chapter 90 and Chapter 662

DEPARTMENT VISION:

Start Here. Go Anywhere!

DEPARTMENT MISSION:

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



DEPARTMENTAL FUNCTION, STRATEGIES AND GOALS:

FUNCTION:

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

Highlights:

- Increased the number of active Duval County households (those using the Library) from 128,445 to 133,983 (4.3%).
- Increased the number of total active cardholders from Duval by 7.4%, (193,750 to 208,111).
- Increased number of new card registrations from 30,391 to 34,563 (13.7%).
- Increased self-service borrowing from a monthly average of 59% to 62% (a 5% increase).
- Continued efforts to inspire lifelong reading and learning through successfully offering onsite, outreach and virtual learning opportunities including adult basic education classes and formal author talks. Offered more than 7,700 programs to Duval County residents.
- Partnered with the Office of the Mayor, Kids Hope Alliance, the Library Foundation of Jacksonville and a variety of external partners to host and deliver programs and events in support of Mayor Deegan's River City Readers program. This included the relaunch of the *JaxKid's Book Club* with newly written and illustrated, locally relevant books delivered to more than 8,000 four-year olds in Duval County pre-kindergarten programs, the City's Annual Celebration of Reading, the Summer Reading & Learning Program and Jax Book Fest.
- Provided nearly 15,000 DCPS and KIPP students with access to books, eBooks, public technology and other learning-focused-services via the School Student Card program.
- Secured a \$1 million grant from Mellon Foundation to expand and further develop the Library's African American History collection and enhance the community-focused Memory Lab service that enables cardholders to digitize a wide variety of analog materials (like photos, films, slide, VHS tapes, audio recordings, etc.) at no charge.

STRATEGIES AND GOALS:

- FY25: Provide customer-centered experiences. This will be accomplished by:
 - Continuing promotional content creation plan to increase active borrowers.
 - Designing and implementing customer-driven acquisition plan.
 - Increasing new cardholder count by targeting specific customer segments.
 - Planning and implementing the Brentwood Branch renovation (old Brentwood Elementary School).
 - Completing the design and bid documents for the New Berlin Road / Oceanway branch.
 - Developing a conceptual plan to reallocated space at the Main Library.
 - Developing a plan to replace the Library's public technology management system, focusing on self-service and an improved experience.
 - Expanding the Books by Mail service that delivers library books and informational materials to customers who are unable (due to disability) to visit the library.

- FY25: Collaboratively impact the community. This will be accomplished by:
 - Continuing to supporting Mayor Deegan's City-wide River City Readers program, including launching the new collaborative bookmobile service with KHA.
 - Working with KHA, DCPS and others to implement READ Jax initiatives including Celebrate Reading Week.
 - Working with community groups to host and organize the Jax Book Fest 25
 - Implement plan for collaborative community initiatives that improve community perceptions of the library.
 - Creating a plan for outreach options that deliver library services to non-library spaces.

- FY25: Grow organizational capacity. This will be accomplished by:
 - Developing policies and procedures that increase the value of and lower public's barriers to services.
 - Building-out volunteer programs to enhance the public's support library services
 - Creating and implementing a standards-based data analytics strategy to enhance efficiency and effectiveness.
 - Developing plan for ongoing deferred maintenance of library facilities.
 - Implementing a cost reduction program using Lean Management approaches.
 - Increasing grant funds received by creating an enhanced grant identification and application process.
 - Complete the implementation of the RFID-based system to enhance logistics, efficiency and customer self-service.

PUBLIC WORKS

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

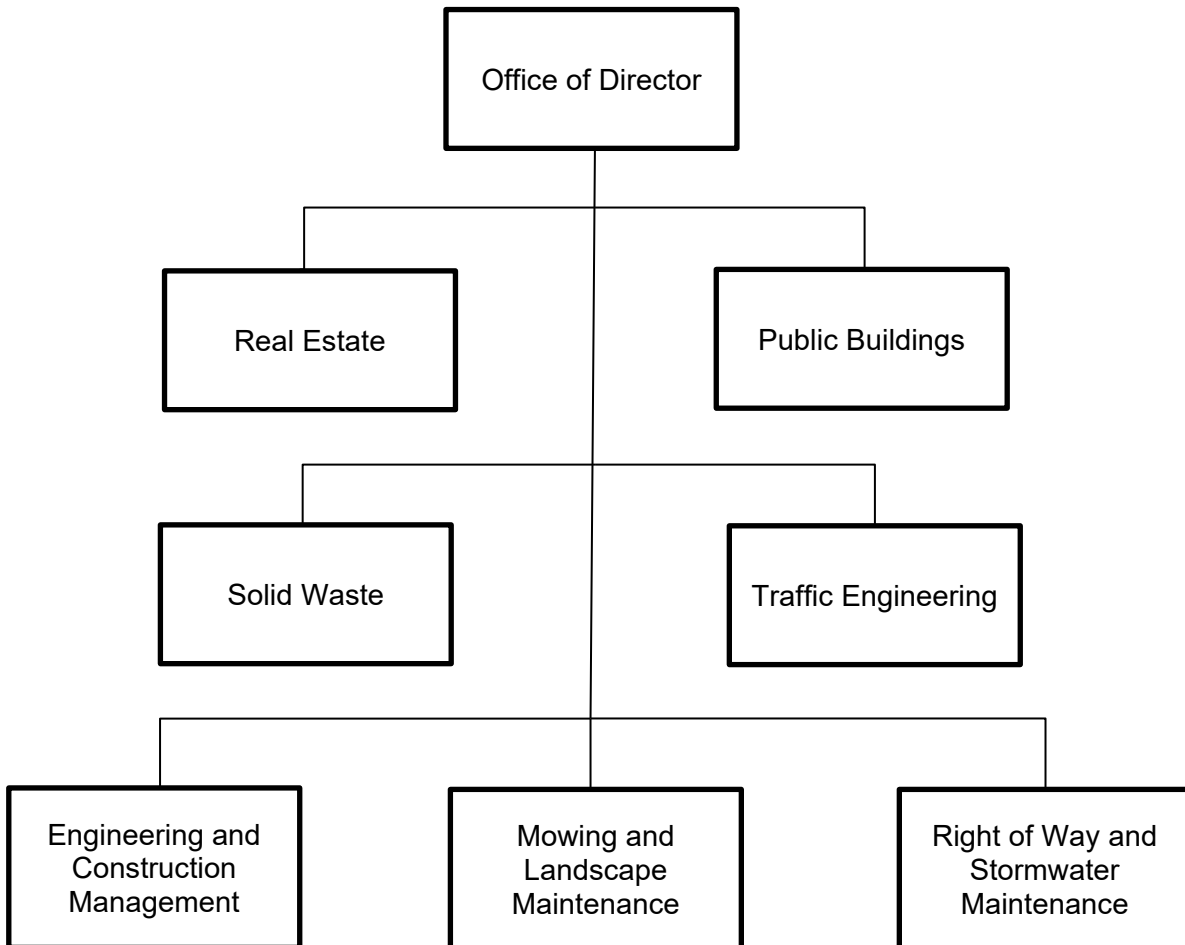
Municipal Code: Chapter 32

DEPARTMENT VISION:

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

DEPARTMENT MISSION:

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



DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

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

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

OFFICE OF THE DIRECTOR

FUNCTION:

Chapter 32 Part 1

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

STRATEGIES AND GOALS:

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

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

ENGINEERING AND CONSTRUCTION MANAGEMENT

FUNCTION:

Chapter 32 Part 2

The Engineering & Construction Management Division plans, designs, and oversees construction of city projects such as buildings, roadways, drainage improvements, parks, and other public infrastructure needs. The division also houses the city's survey and topographical office. Types of work include the following:

- Process petitions for curb and gutter, dredging and dirt road paving.
- Provide information about the history and ownership of easements, roads, and other rights of way.
- Formally accept new infrastructure for city maintenance.
- Leading the Subdivision Standards and Policy Advisory Committee (SSPAC).
- Managing the capital projects in the city's Capital Improvement Plan (CIP).

STRATEGIES AND GOALS:

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

MOWING AND LANDSCAPE MAINTENANCE

FUNCTION:

Chapter 32 Part 8

The Mowing and Landscape Maintenance Division provides citizens and neighborhoods with aesthetically pleasing and safe public green spaces, striving to do so to the point of being recognized as a quality-of-life provider to the city. The Division maintains grass, trees, and other vegetation on all city rights of way, public buildings, retention ponds, park grounds, and other city-owned properties. The Division also manages vegetative abatement on private properties in coordination with Municipal Code Compliance. Types of work include the following:

FUNCTION, cont.

- Trim trees on or overhanging city property.
- Manage vegetative spray program.
- Remove dead trees and grind stumps.
- Install and repair irrigation lines.
- Investigate and address sight obstructions caused by vegetation.
- Manage the Tree-Planting Program.

PUBLIC BUILDINGS

FUNCTION:

Chapter 32 Part 5

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

STRATEGIES AND GOALS:

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

- The Division continues to have an “emergency fund” account to address unanticipated repairs, requests, or emergency issues throughout the year.
- The Division continues to address deferred maintenance at facilities throughout the City while being proactive through routine and preventative maintenance practices.

REAL ESTATE

FUNCTION:

Chapter 32 Part 4

The Real Estate Division efficiently processes real estate related legislation and effectively conducts investigations at the request of citizens, the City Council, the Office of the Mayor, or other city Departments. The Division maintains a current inventory of all city-owned property and is responsible for the following:

- Acquire real property interests at the request of various city Departments including Jacksonville Fire and Rescue, Public Works, Parks, Recreation, and Community Services, Medical Examiner’s Office, Jacksonville Sheriff’s Office, and City Council.
- Manage the disposition of real property for city Departments including Public Works and the Neighborhoods Department pursuant to the Municipal Code.
- Support various city Departments with real property investigations and the processing of legislation.
- Create efficiencies throughout the leasing and legislative processes for various city Departments.
- Process rights-of-way closures and easement abandonments.
- Maintain a current inventory of all city-owned real property.

STRATEGIES AND GOALS:

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

RIGHT-OF-WAY AND STORMWATER MAINTENANCE

FUNCTION:

Chapter 32 Part 3

The Right-of-way and Stormwater Maintenance Division is responsible for the maintenance of 1,187 miles of roadside and outfall drainage ditches and 3,804 miles of paved roadway, including sidewalk and curb and gutter where present. The Division also maintains the 1,484 miles of piped stormwater system present throughout the city and 10 stormwater pump stations. Additionally, the Division is repairing and replacing damaged sidewalks at an accelerated pace from previous years, including the historic areas that have more maintenance-intensive paver sidewalks. The Division continues to provide proactive stormwater services through the continued efforts of the Stormwater Action Team.

STRATEGIES AND GOALS:

- Continue to proactively maintain outfall and roadside ditches to provide a more effective level of service for the City's stormwater management system through efforts of the Stormwater Action Team.
- Maintain approximately 3,800 miles of paved roadways, including sidewalk and curb and gutter where present, approximately 1,200 miles of roadside and outfall drainage ditches, and 10 stormwater pump stations and storm drain pipes present throughout the City.
- Repair and replace cracked and damaged sidewalks throughout the City.

SOLID WASTE

FUNCTION:

Chapter 32 Part 6

The Solid Waste Division manages solid waste generated, transported, or stored in Duval County. Solid waste includes, but is not limited to, household waste, recycling, yard waste, hazardous waste, appliances, tires, and other discarded bulk materials. The Division also oversees the assessment and remediation of former dump sites; supervises ongoing closures and post closures of six closed landfills; and manages the operation and expansion of Trail Ridge Landfill. Types of work include the following:

- Collect waste in the old core city area.
- Manage collection contracts for three private residential haulers.
- Monitor and collect litter.
- Coordinate with JSO on illegal dumping and waste tires.
- Manage the city's Landfills (Trail Ridge Landfill is active).

STRATEGIES AND GOALS:

- Currently managing the expansion efforts at the Trail Ridge Landfill. This will secure disposal capacity for Duval County for the next 30+ years.
- Continuous implementation of the waste tire ordinance, which strengthens regulations on the transport and disposal of waste tires.

TRAFFIC ENGINEERING

FUNCTION:

Chapter 32 Part 9

The Traffic Engineering Division produces, installs, maintains, engineers, and regulates street markings, signs, signals, and other traffic control devices on city-owned roadways. The Division also maintains 1,202 traffic signals...766 of these signals on state/federal arterial roads such as Normandy Blvd. (SR 228), Beach Blvd. and Beaver St. (US 90), New Kings Road and Philips Hwy (US 1) – FDOT compensates the city. Types of work include the following:

- Complete warrant studies for signals, stop signs and crosswalks.
- Process requests for block parties and special event road closures.
- Work with JSO and DCPS on creation and regulation of school zones.

FUNCTION, cont.

- Create and install roadside memorial markers.
- Assist with implementation of Intelligent Transportation System (ITS).
- Assist with traffic calming requests.

STRATEGIES AND GOALS:

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

SUPERVISOR OF ELECTIONS

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

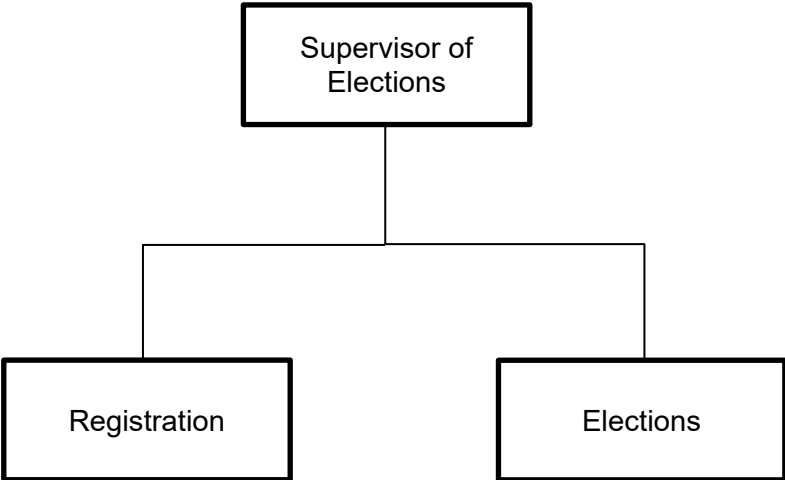
Duval County Charter: Article 9

DEPARTMENT VISION:

The voters and candidates are the most important visitors on our premises. They are not dependent on us. We are dependent on them. They are not interruptions in our work. They are the purpose of it. We are not doing them a favor by serving them. They are doing us a favor by giving us the opportunity to do so.

DEPARTMENT MISSION:

We convey the voice of the people by providing fair, accurate and accessible elections with transparency and integrity.



DIVISIONAL FUNCTION, STRATEGIES AND GOALS:

ELECTIONS

FUNCTION:

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

STRATEGIES AND GOALS:

- Conduct countywide election for federal, state and local offices.
- Continuing to harden all equipment and facilities against outside threats.

REGISTRATION

FUNCTION:

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

STRATEGIES AND GOALS:

- Conduct student voter registration drives in all public and private schools.
- Conduct an audit of voter registration rolls to remove any ineligible voters
- Update all poll worker teaching materials.

TAX COLLECTOR

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

Duval County Charter: Article 11

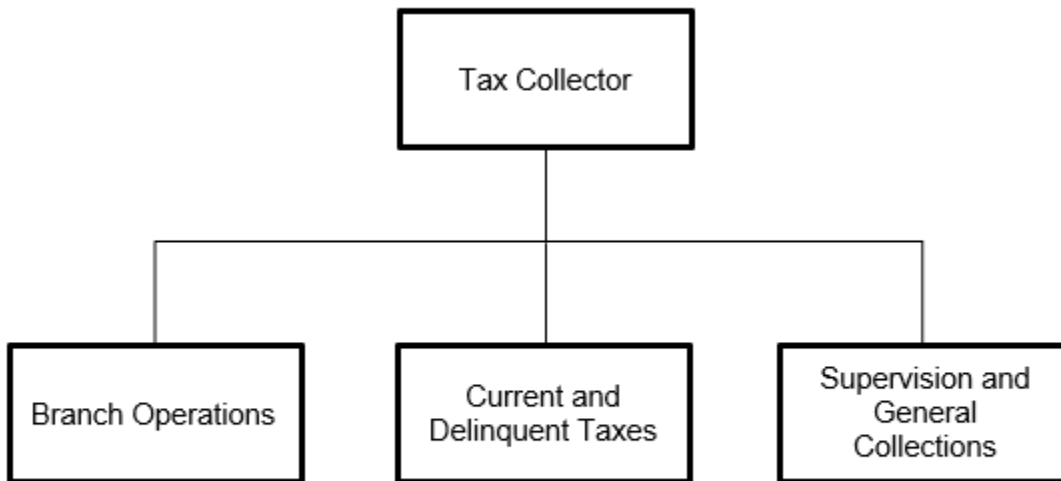
Municipal Code: Chapter 40

DEPARTMENT VISION:

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

DEPARTMENT MISSION:

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



DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

BRANCH OPERATIONS

FUNCTION:

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

STRATEGIES AND GOALS:

- The Division collects or processes more than 100 types of transactions including issuance of driver licenses, driving tests, vehicle and vessel registrations and tags, title issuance and transfers, tax payments, payments for fines, hunting and fishing licenses, concealed weapons permit, and Florida birth certificates.
- Transactions can be processed or paid at any of the nine branch locations. Most employees are cross trained to handle the myriad of transactions and once trained are difficult to replace.
- In FY 24, the Division implemented a new electronic title service in which customers are now able to order their electronic titles online through the website to pick up at any location.
- Also in FY 24, the Division launched new self-service kiosks at select Publix locations, allowing customers to renew their vehicle registration after hours and on weekends without visiting a branch.

CURRENT AND DELINQUENT TAXES

FUNCTION:

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

STRATEGIES AND GOALS:

- In FY 25, the Division anticipates collecting more than \$1.8 billion in property taxes and more than \$7.4 million in local business tax receipts.

SUPERVISION AND GENERAL COLLECTIONS

FUNCTION:

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

STRATEGIES AND GOALS:

- During FY 25, the Duval County Tax Collector's office anticipates collecting and distributing more than \$2.9 billion for various taxing authorities, including the City of Jacksonville and the Duval County School Board.

CITY PROFILE

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

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

Jacksonville provides a wide range of amenities and opportunities in the country's largest urban park system. With over 400 parks and recreational facilities within the City of Jacksonville, there are no limits to the selection of available activities from nature preserves, athletic facilities, activity centers, golf courses, accessible playgrounds, an amphitheater, equestrian center, trails and downtown destination recreational facilities. There is a direct focus on highlighting access to the St John's River and its many tributaries. Jacksonville's quality of life is sparked by a park system that caters to a diverse population.

Arts and culture play a major role in the creation of great cities and Jacksonville is no exception. Through its art, history and science museums; dance and theater companies; artist studios; choral groups; concert venues; arts education offerings and a world-class symphony, Jacksonville offers a wealth of opportunities for residents to experience or receive training in a variety of artistic and cultural disciplines; provides educational and community outreach; supports local artists; preserves historic facilities and contributes to downtown and neighborhood revitalization. This vibrant art and cultural scene enriches Jacksonville's quality of life, increases its ability to attract and retain businesses and employees, improves the education of its students, enhances its cache as a tourist destination and provides a substantial local economic impact.

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

HISTORY

Native Americans

The first human inhabitants reached the area of Jacksonville between 12,000 and 16,000 years ago. The best-known Native Americans to inhabit this area were the Timucua, who probably numbered about 150,000 at their peak. Following the appearance of Europeans in the 1500s, the Timucua numbers declined quickly as they succumbed to diseases introduced by European explorers and settlers as well as died in conflicts with the Europeans. By 1763, the Timucua were probably gone from the area completely.

European Discovery and Settlement

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

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

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

European Conflicts

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

Growth of permanent settlements

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

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

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

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

The earliest use of the name "Jacksonville" was in an 1822 petition to the U.S. Secretary of State asking that the town be officially recognized as a port of entry. While Andrew Jackson never visited Northeast Florida, he was the first military-governor of Florida following Spain's ceding of Florida in 1819.

Jacksonville's first charter, creating a town government, was approved by the Florida Legislative Council on Feb. 9, 1832. Jacksonville's first mayor was William Mills. At that time, the office was called Intendant, which was a holdover from Spanish times.

1901 Fire

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

After the Fire

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

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

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

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

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

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

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

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

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

Consolidation

A referendum to consolidate the county and city governments within Duval County was held on Aug. 8, 1967. Only the small municipalities of Atlantic Beach, Baldwin, Jacksonville Beach and Neptune Beach voted not to join the consolidated government. On Oct. 1, 1968, the governments merged to create the Consolidated City of Jacksonville. The new city limits covered an area of 841 square miles, 20 times its former size. Overnight, Jacksonville became the largest city in land area in the entire world – a record it held for many years.

Post Consolidation

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

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

Between 1991 and 1995, the River City Renaissance did bring the new City Hall at St. James, built in the shell of the vacant May-Cohen department store, and the Times-Union Center for the Performing Arts, a project that combined public and private funding and added cultural sparkle to the river’s north bank.

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

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

Jacksonville is home to three Fortune 500® company headquarters: Fidelity National Financial, Inc., Fidelity National Information Services and CSX. Fidelity National Financial, Inc., currently ranked number 351, is a leading provider of title insurance, specialty insurance and claims management services. Fidelity National Information Services, ranked number 288, is one of the world’s largest payments and processing businesses. CSX, ranked 290, provides rail-based transportation services in North America.

Military Connections

Jacksonville is the second largest Naval Complex on the east coast. The area's four Navy and Marine Corps bases employ more than 56,000 and have a combined payroll of \$1.59 billion. The largest of these installations, Jacksonville Naval Air Station (NAS Jax), covers 3,800 acres on the west bank of the St. Johns River and employs more than 22,700 active duty and civilian personnel. Additionally, Fleet Readiness Center Southeast (FRCSE) which covers over 100 acres of land inside NAS Jax and is the largest industrial employer in northeast Florida with over 5,500 employees, and one of only three such facilities remaining in the Navy.

NAS Jax is the only Master Antisubmarine Warfare (ASW) base in the Navy. NAS Jax is the home base for the east coast P-8A Poseidon force and the only P-8A training squadron in the world and support multiple partner nations in training flight crews on this aircraft. Also operating from NAS Jax is four carrier airwing based MH-60R Seahawk helicopter squadrons and a Navy Reserve expeditionary MH-60R squadron. NAS Jax is also the base for the only U.S. Navy Unmanned Aerial Vehicle squadron. The flight stations are capable of controlling aircraft at any location on earth. Locally, MQ-4 Triton airframes will operate from Naval Station Mayport. NAS Jax support a passenger and cargo terminal that is the main logistics hub for Naval Station Guantanamo Bay, Cuba and is poised to support humanitarian relief efforts in the southeast United States. There are two Special Areas of NAS Jax that warrant identifying. First is Navy Outlying Field Whitehouse which is one of three outlying fields dedicated to supporting fleet aircraft conducting field carrier landing practice. This field also supports local helicopter training by providing unprepared landing zone training as well as a runway. The second is the Pinecastle Range Complex. This range complex consists of three distinct ranges; Rodman Range; Lake George Range and Pinecastle Impact Area. Pinecastle Impact Area is the only Navy-controlled live impact area on the east coast and is the only location where U.S. Navy carriers and airwings may conduct end-to-end training with live ordnance prior to deploying.

Naval Station Mayport is located at the mouth of the St. Johns River where it enters the Atlantic Ocean. This installation covers almost 3,500 acres and employs over 15,000 military and civilians with a local economic impact of \$2.3 Billion. As the third largest naval facility in the continental United States, Naval Station Mayport is currently homeport to 11 Arleigh Burke class guided missile destroyers, eight Freedom class littoral combat ships with two more scheduled to arrive in the future and one USCG medium endurance cutter. The basin is capable to supporting any Navy vessel to include aircraft carriers. The runway at Naval Station Mayport is home to two expeditionary MH-60R squadrons and the lone east coast MH-60R training squadron. MQ-4 Triton UAS are hangered and additional training and maintenance facilities are in construction. Mayport is also home for Commander, U.S. Fourth Fleet and U.S. Naval Forces Southern Command. Due to this headquarters presence, Naval Station Mayport is often serves as host to many foreign visiting ships to include diesel submarines. This is important to note because off the coast of Naval Station Mayport is the Jacksonville Shallow Water Training Range, a 500 square mile underwater instrumented range where ships and aircraft can conduct shallow water ASW training against submarines. This provides a realistic training environment for the ASW aircraft based at NAS Jax and the helicopters and ships operating from Naval Station Mayport.

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

The 125th Fighter Wing (125 FW) is the nation's largest unit of the Florida Air National Guard and beginning this year will begin flying F-35 fighter aircraft, from Florida Air National Guard Base, Florida at Jacksonville International Airport. The 125th Fighter Wing's mission is to provide air defense for the southeastern United States, from Charleston, South Carolina to the southern tip of Florida and across the Florida panhandle. Simultaneously, the Wing performs a continuous 24-hour alert mission at its detached

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

Lastly, the area is home to a large United States Coast Guard presence with USCG Sector Jacksonville and the USCG Helicopter Tactical Interdiction Command (based at Jacksonville JetPort at Cecil Airport) with a total of more than 800 Coast Guard men and women. Overall, the area is home to more than 50,000 active duty and DOD civilians and contractors, 150,000 veterans and retired military personnel. The annual economic impact of the Department of Defense in Northeast Florida is approximately \$14.5 billion annually.

Overall, the area is home to more than 50,000 active duty and DOD civilians and contractors, 150,000 veterans and retired military personnel. The annual economic impact of the Department of Defense in Northeast Florida is approximately \$14.5 billion annually comprising 15.2% of the economy and over 124,000 jobs.

FORM OF GOVERNMENT

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

Donna Deegan is Jacksonville’s ninth mayor since the consolidation of Duval County and the City of Jacksonville governments in 1968. She is responsible for the administration of the executive government and appoints the department directors and other senior officials, all of whom must be confirmed by the city council. The mayor also has veto authority over legislation passed by the city council.

The Florida Constitution requires the election of the following officers serving Duval County: Property Appraiser, Sheriff, Supervisor of Elections and Tax Collector. These officials are elected county-wide, and each manages their respective offices and City Council approved budgets. The Sheriff’s Office serves as the City’s police department in addition to providing the services normally associated with a county sheriff. The Clerk of Courts, State Attorney and Circuit and County Judges are elected for the Fourth Judicial Circuit which includes Clay, Duval and Nassau counties.

The Jacksonville City Council enacts legislation to provide for the needs of the city. While the mayor is required to propose a city budget each year, the council is responsible for adopting the budget. The council annually elects from amongst its members a president and vice-president to conduct meetings and otherwise lead the legislative branch in the performance of its duties, and also hires its own staff to evaluate bills, conduct research and maintain records for the legislative branch. The council meets at 5 p.m. on the second and fourth Tuesday of each month in the council chambers on the first floor of City Hall at St. James. Citizens are encouraged to attend and participate in council meetings. City Council and Committee agendas and meetings can be viewed online at Jacksonville.gov - [City Council Meetings Online](#). Historical agendas and meeting videos are available at the same web address under “Available Archives”.

FACT SHEET

Duval County Population 1,051,278

City Area 840.1 square miles

Internet Home Page Address <https://www.jacksonville.gov/>

Budget Comparisons			
	FY 22-23	FY 23-24	FY 24-25
General Fund Budget	\$1,688,321,269	\$1,918,878,861	\$2,069,543,712
Net General Fund Budget (Net of Transfers)	\$1,142,141,770	\$1,297,297,483	\$1,411,853,568
Total City Budget	\$3,829,314,010	\$3,978,157,148	\$4,540,838,976
Total Net City Budget (Includes Misc Federal Programs)	\$2,693,263,226	\$2,852,613,942	\$3,174,211,360
Ad Valorem Taxes (GSD)	\$945,249,142	\$1,067,516,947	\$1,142,410,656
City Employees			
Other	3,696	3,722	3,794
Correction Officers	763	751	746
Fire and Rescue	1,656	1,786	1,780
Police Officers	<u>1,753</u>	<u>1,835</u>	<u>1,875</u>
Total Number of City Employees	7,868	8,094	8,195
Millage Rate			
General Government Operations	11.4419	11.3169	11.3169
Debt Service	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Total	11.4419	11.3169	11.3169

Summary of Changes to Budget by City Council

Jacksonville.gov - City Council Meetings Online

Available Archives/ 2024/ Finance/ Finance Committee - Budget Hearings

Finance Committee Budget Cuts		(41,189,344)			
<u>Department / Program / Area</u>	<u>Net Reduction</u>	<u>Introducing Council Member(s)</u>	<u>Finance Committee - Budget Hearing # / Date</u>	<u>Notes</u>	
Economic Incentives	(16,787,223)	CM Salem	#1 Aug 08, 2024	One-time economic incentives to be filed as separate legislation	
Self Help Ventures Fund	(10,000,000)	CM Diamond	#1 Aug 08, 2024	Affordable housing loan fund - seed funding for \$40 million private match	
Mayor's Office	(232,121)	CM Diamond	#2 Aug 09, 2024	Funding for Chief of Diversity and Inclusion	
Special Events: Mayor's Initiatives	(70,000)	CM Diamond / Arias	#3 Aug 15, 2024		
Homelessness Initiatives Special Revenue Fund	(9,000,000)	CM Diamond	#7 Aug 23, 2024	Funding to comply with new State of Florida House Bill 1365	
Special Events: Non-Profit Community Open House	(100,000)	Finance Committee	#7 Aug 23, 2024		
Capital Improvement Plan - Debt Funded					
Shipyards West	(5,000,000)	CM Salem	#7 Aug 23, 2024		
Finance Committee Budget Increases		21,146,611			
<u>Department / Program / Area</u>	<u>Net Reduction</u>	<u>Introducing Council Member(s)</u>	<u>Finance Committee - Budget Hearing # / Date</u>	<u>Notes</u>	
City Council	90,000	Council Staff Services	#1 Aug 08, 2024		
Office of the Sheriff	2,029,182	CM Diamond	#1 Aug 08, 2024		
Equestrian Center - NFES HORSE Therapies Inc.	221,696	Finance Committee	#3 Aug 15, 2024	Funding to cover venue managers request for 33% personnel cost increase	
Special Events: Hispanic Heritage	35,000	CM Arias	#3 Aug 15, 2024		
Animal Care and Protective Services	750,000	CM Diamond	#7 Aug 23, 2024	14 full-time positions and 1,080 part-time hours	
Journey Forward	600,000	Finance Committee	#7 Aug 23, 2024		
Mental Health Offender Program	375,000	CM Salem	#7 Aug 23, 2024		
Myrtle/Moncrief Corridor - Phase III	350,000	CM Pittman	#7 Aug 23, 2024	District 8 Area Business Improvement Program	
Private Organizations / Non-Profits (separate table)	2,787,000	Various	#7 Aug 23, 2024	Direct contracts not competitively bid	
Property Appraiser	1,772,717	Finance Committee	#7 Aug 23, 2024	Funding to cover 24% salary increase to bring inline with other municipalities	
Non City and State Agencies					
Beaches	35,000	CM Diamond	#3 Aug 15, 2024	Funding to help pay for beaches fireworks event	
Clerk of the Court	190,000	Finance Committee	#3 Aug 15, 2024	Funding for desktop / laptop replacements	
Courthouse Building	200,000	Finance Committee	#3 Aug 15, 2024	Funding for enhanced maintenance at courthouse	
Courts, Public Defender, State Attorney	231,541	Finance Committee	#3 Aug 15, 2024	Technology enhancements above \$1.4 million provided in Fund 15203	
Courts Full Time Positions	319,475	Finance Committee	#7 Aug 23, 2024	Add City funded positions for state agency	
Capital Improvement Plan					
Funded With Debt					
Atlantic Blvd Median	250,000	CM J. Carlucci	#5 Aug 21, 2024		
Drew Park – Field Improvements	500,000	CM Carrico	#5 Aug 21, 2024		
Jumbo Shrimp	3,560,000	Finance Committee	#5 Aug 21, 2024	Additional FY26 funding. Revised project total of \$35.4 million	
Widening of Lane Avenue North	6,000,000	CM White	#5 Aug 21, 2024		
Dinsmore Area Sidewalks	500,000	CM Gaffney	#7 Aug 23, 2024		
Funded With Reserves					
El Faro Memorial at Dames Point Park - Playground	200,000	CM Gay	#7 Aug 23, 2024		
Norman Studios	150,000	CM Amaro	#7 Aug 23, 2024		

**Summary of Changes to Budget by City Council
Private Organizations / Non-Profits Table**

\$2,787,000

Requesting Council Member	Direct Contract Name / Description of Enhancement Request	Enhancement Amount
Amaro / J. Carlucci	United Way 2-1-1 Program	\$100,000
Arias	Hispanic Chamber of Commerce	\$100,000
Boylan	Jacksonville Area Legal Aid	\$500,000
Carrico	Family Nurturing Center	\$75,000
Boylan	WeCare Connect	\$500,000
Carrico	Florida Black Excellence Fest	\$100,000
Carrico	Ronald McDonald House	\$100,000
Gaffney Jr.	FOBT Pipeline Incorporated	\$250,000
Howland	United Way - Mission United	\$100,000
J. Carlucci	Women's Center of Jacksonville to offset cuts from the State of Florida	\$100,000
Johnson	Gullah/Geechee Local African American Festival	\$35,000
Peluso	Clean Communities Initiative - Purchase and installation of trash receptacles	\$77,000
Peluso	Pilot Program "Cleanup Corps" 5-Points	\$50,000
Salem	FOP - Fallen Officer Relief Fund	\$200,000
White	The Boselli Foundation's Mentorship and Teacher Fellowship Programs	\$500,000

2024-2025 BUDGET HIGHLIGHTS

TOTAL BUDGET

- 2024-2025 General Fund Budget: \$1.88 billion
- 2025 Capital Improvement Plan: \$489 million

PUBLIC SAFETY

- 40 additional police officers
- New fire station construction (\$28 million)

ECONOMIC DEVELOPMENT

- 2 positions in support of new procurement code
- Downtown Investment Authority grants and loans (\$10.5 million)
- Office of Economic Development grants (\$24 million)

HEALTH

- UF Health investment to care for vulnerable citizens (\$56 million)
- UF Health capital project investment (\$38 million)

HOMELESSNESS

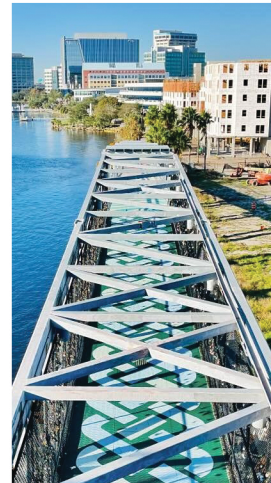
- Homelessness program outreach (\$1 million)

INFRASTRUCTURE

- **Roads & Resilience**
 - Transportation projects (\$62 million)
 - Drainage projects (\$21 million)
- **Downtown Riverfront**
 - Metropolitan Park Marina Fire Station, Museum and Dock (\$14.3 million)
 - Museum of Science and History (\$3 million)
 - Northbank Riverwalk, Bulkhead, and Marina (\$15 million)
 - Southbank Riverwalk development (\$13.2 million)
- **Parks & Libraries**
 - Library Renovations (\$4.2 million)
 - Park and Pool Improvements (\$24 million)
- **City Venues**
 - Renovations at the Ritz Theater, 121 Financial Ballpark, VyStar Veterans Memorial Arena, and Performing Arts Center (\$25.1 million)

COMMUNITY FUNDING

- Cultural Council Arts Funding (\$7 million)
- Public Service Grants (\$7.2 million)



Visit jacksonville.gov/transparencydashboards for real-time progress updates on infrastructure projects, animal care, permitting, waste pick-up, literacy, 630-CITY, tree planting, and more.

FUTURE FISCAL CHALLENGES AND RESOLUTIONS

Personnel Costs

Health Care Costs:

Rising health care costs continue to be an inflationary concern. The City recognizes that competitive health care benefits continue to be a driver of employee satisfaction and retention, which has underpinned the executive decision by multiple administrations to not increase costs to our valued City employees since 2015. The City will soon implement a comprehensive approach to address the rising cost of healthcare while mitigating the impact to its valued City employees, which will include plan design changes, followed by modest increases in premium costs borne by City employees, and best practice initiatives to promote a culture of health and wellness.

Collective Bargaining:

Fiscal year 2023-2024 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements have been reached with IAFF and FOP, covering all first responders from October 1, 2024 to October 1, 2027. The new contracts include large first year raises that make Jacksonville very competitive in starting salaries as compared to our peer agencies. The City also agreed to join the Florida Retirement System (FRS) for both FOP and IAFF members in 2027. After closing the City sponsored defined benefit pension in 2017, Jacksonville has been restricted in hiring by the lack of an attractive defined benefit pension retirement option. The implementation of FRS will once again provide Jacksonville with a defined benefit retirement choice further enhancing the City's ability to recruit and retain public safety personnel. Negotiations for the successor agreements for non-public safety unions will commence in the coming months. Relationships with the City's unions remain strong, and the City fully expects to reach competitive agreements with the remaining unions that meet employee needs while being mindful of costs and the expected disinflationary environment expected in 2025 and beyond.

Competitive Hiring Environment Strategies:

The City continues to navigate a competitive hiring environment. The Jacksonville unemployment rate hovers around historical lows and maintaining a competitive total compensation package is paramount to staffing our wide-ranging operational requirements. Even with the robust local economy and current inflationary pressures, the City has been able to maintain a vacancy rate which is in line with our historical averages. The City will continue to proactively address staffing issues and remains confident that through competitive wages, comprehensive benefit offerings and an engaged workplace, efforts to maintain staffing needs will be realized. During bargaining with our public safety unions, FOP and IAFF, the City was able to address a growing first responder hiring concern demonstrated by vacancies which have steadily increased over the last three years. The new agreements significantly raise starting salaries elevating Jacksonville to the top tier of first responder compensation in the State of Florida.

Capital Improvements and Maintenance

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

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

Significant Code Change:

The City Council proposed and passed code changes during FY24 as part of [ordinance 2024-046-E](#), to prohibit the Mayor from accepting any donations to alter, relocate, demolish, or remove any portion of a statue, obelisk or monument without City Council approval. The legislation also revised the code definition of a capital improvement project to include "removal, alteration, demolition, rehabilitation" of a capital asset.

Review of Previously Authorized Projects:

During the last two years of the prior administration the CIP debt funding increased from \$176 million in FY21 to \$381 million in FY22 and to \$440 million in FY23. Given the significant increases in debt authorizations, competition for construction work and increased construction costs, coupled with the recent implementation of a new accounting system, the current administration performed a detailed review of previously authorized projects. Based on that review, projects totaling \$70,499,580 were removed from the 5-year plan.

Pay-Go Funding:

Significant effort and focus has been directed at the five-year capital improvement plan, in an effort to address capital maintenance needs citywide while utilizing all existing available revenue streams and minimizing borrowed funds.

½ Cent Infrastructure Sales Tax - The prior administration and City Council passed 2022-416-E, which authorized the movement of capital projects from the Better Jacksonville Plan (BJP) to the City's 5-year Capital Improvement Plan. This move effectively shifted projects from pay-go funding of the ½ cent infrastructure sales tax to being debt-funded in the CIP with the intention of an early sunset of the BJP and an early start of the ½ cent pension surtax to pay the City's unfunded pension liabilities. No action was taken to end the BJP and the current administration believes it is imprudent to not utilize the BJP ½ cent infrastructure sales tax cash flow to fund capital projects. Therefore, the administration introduced legislation to amend the BJP Work Plan and transfer previously authorized capital projects meeting the BJP project criteria originally defined in 2000-572-E and the related voter-approved referendum. Effectively, the original ½ cent infrastructure sales tax will live its full 30-year life to December 2030, as approved by the voters. In 2031, the ½ cent pension surtax will begin and fully fund the City's pension plans that were closed in 2017 upon approval of a referendum by the voters to create the pension surtax. The legislation amending the BJP Work Plan (2024-700-E) resulted in the transfer of \$613 million of previously authorized debt-funded CIP projects to pay-go funding from the BJP ½ cent infrastructure sales tax.

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

Significant Potential Future Projects:

Stadium Renovations – The city's professional football stadium is approaching 30 years since its last major renovation. To meet NFL standards, a major renovation will be necessary within the next several years. The current stadium lease between the City and the Jaguars expires in FY30. During FY24 an agreement was reached between the City and the Jaguars to renovate the stadium and enter into a new lease agreement (2024-904-E). Upon substantial completion of the \$1.4 billion stadium renovation, the terms set forth in the 30-year stadium lease for the use, maintenance and operation of the stadium becomes operative. The City and the Jaguars will split the cost of stadium renovations 55% and 45% respectively, with the Jaguars being responsible for any cost overruns.

Sheriff's Office Capital Projects – During fiscal year 2023-2024, the City Council created the [Special Committee to Review JSO Primary Facilities](#) whose charge is to explore the location, cost and other issues involved in relocating the jail and the JSO administration building.

- **Police Memorial Building (JSO administration building):** With support from the Council Special Committee, JSO will vacate the Police Memorial building and lease space from a commercial office building in Riverside. The total estimated increased cost for abandoning the City owned building and entering into a long-term lease is approximately \$100 million over a 16-year period. JSO will be responsible for payment of utilities with a maximum annual exposure of \$212,353.
- **Jail:** A decision to move forward with this project would be contingent on updated construction costs weighed against other priorities.

Financial Health

Following the Global Financial Crisis in the late 2000's, the U.S. economy has rebounded and seen continued and steady growth and the City of Jacksonville's local economy has benefitted accordingly. With eleven consecutive years of growth in General Fund and Property Tax revenues, the City has been able to recover from the recession and make many much-needed investments. Economic cycles, however, do not always have an upward trajectory – and this period of growth is one of the longest on record. The City is seeing softening in recent years of elevated property tax growth stemming primarily from commercial office vacancy rates and higher insurance costs driving valuations down; the growth noted in the fiscal year 2024-2025 budget is reflective of normal levels of growth. While we continue to experience growth in revenues, an economic downturn at some point is inevitable and the City recognizes that it must be prepared to withstand its eventuality.

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

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

The City plans to continue to live within its means and plan for any future headwinds. Emphasis is being placed on smart investments in infrastructure and public safety, keeping costs low, maintaining cost flexibility, and increasing reserves.

Continuous Improvement Initiative:

The Administration embarked on a pilot project to address delays in the permitting process that were widely discussed as an issue the City needed to tackle. Given the tremendous efficiency opportunities this single pilot project yielded, the Administration recognized the prospect of creating a culture of process improvement to drive out waste and inefficiency throughout the entire government operation. With the assistance of private enterprise experts in process improvement, the City launched a Greenbelt training program with modest goals of certifying 200 employees and eliminating 250,000 hours of waste by September 30, 2025.

Annual Fee Review:

The City's municipal code section 106.112, created by City Council during FY10, requires an annual review of certain fees imposed by various City departments. The review determines what percent of the actual cost for providing the related service the fee covers. Fees found to cover less than 85% of the actual cost to the City "shall" be increased by "the greater amount of one-third of the difference between the existing fee and actual cost to the City of providing the service or the amount of the increase from the previous year resulting from the preceding calculation". This required review of fees has not been performed since 2016. Since that time, costs have increased significantly while the revenue to cover those costs has remained unchanged. To put this into perspective, the CPI from June 2016 compared to June 2024 has increased 30.35%. Beginning in FY25, this fee review will be performed annually as required by code.

Climate Change and Resilience

The impact of climate change on coastal cities like, Jacksonville requires a holistic approach to resilience planning that considers the impacts of sea-level rise, extreme heat, and the increase in the frequency and intensity of storm events. The City began the process of identifying these issues in FY20 with a Storm Resiliency and Infrastructure Development Review Committee and the Council Special Committee on Resiliency, that developed a plan to study and begin implementing solutions. The Committee passed legislation to update building codes for new construction so that future development would be protected from flooding and high winds. Over the last three years, the City has undergone an extensive resilience planning process which produced a comprehensive resilience strategy, a detailed vulnerability assessment, and evaluated future growth and risk scenarios. In October 2023, the City released [Resilient Jacksonville](#), a visionary 50-year strategy to guide resilience actions and investments.

Resiliency Office:

In FY21 the City created a Resilience Office and a Chief Resilience Officer within the Planning and Development Department. Over the last three years, the Resilience Office has helped bring in over \$35 million in state and federal grant funding to support critical resilience projects in the City's capital improvement plan.

Capital Improvement Plan (CIP):

The City's FY22 – FY26 5-year capital improvement plan contained a total of \$50 million, \$10 million each fiscal year from FY22 through FY26, for resilience infrastructure improvements.

THE ANNUAL BUDGET

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

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

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

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

BUDGETARY ENTITY

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

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

FINANCIAL POLICIES

Budgetary Policies

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

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

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

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

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

As adopted by the City Council, the annual budget is in the form of an ordinance which contains estimated revenue and other financial sources, any revenue restrictions, special provisions which apply to miscellaneous appropriations and departmental capital outlay, authorizations of full-time positions and temporary employee hours, and any amendments to the Ordinance Code that may be related to the budget. Incorporated as integral parts of the annual budget [ordinance 2024-504-E](#), are the following schedules that specify the City's budget:

- Budgeted Revenues, Expenditures and Reserves Summary
- FY 2025 - 2029 Capital Improvement Plan
- Schedule of Public Service Grants
- Schedule of Federal Public Service Grants
- Schedule of Appropriations by Division

Grant Schedules:

- Schedule of Continuation Grants / Programs With No City Match
- Schedule of Continuation Grants / Programs With A City Match
- Schedule of F.I.N.D Grants and Required City Match

General Fund Revenue and Expenditure Projections (FY25–29) – Information Only

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

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

Capital Improvement Plan

The City's Capital Improvement Plan is submitted as separate legislation ([2024-505-E](#)) that travels with the Annual Budget ([2024-504-E](#)) through Council and Council committees. [Section 122.603](#) of the municipal code requires the Finance department to meet with all departments to begin the Capital Improvement Plan process no later than January 15 of each year. The Capital Improvement Plan is designed to promote long-range operating financial planning and provide for capital projects to be carried out in accordance with predetermined priorities of need and affordability. The Plan includes the project's estimated cost and its funding source. The Capital Improvement Plan must be adopted concurrently with the Annual Budget prior to the commencement of the fiscal year (October 1st). In addition, [Section 106.109](#) of the City's Municipal Code provides that the Five-Year Capital Improvement Plan must be financially feasible and provide not only the funding source and capital costs of each project but also the funding source and amount of funding that will be required for the anticipated post-construction operational costs of each project. The operating budget impact for each project, including any required increases to the full-time position cap, can be found on the project sheet located on the city's website. In addition to debt-financed improvements, the city uses a portion of its annual operating revenues to fund pay-as-you-go capital improvements. [Section 106.106 \(c\)](#) provides a goal of utilizing the equivalent of one mill (\$1 per \$1,000 of assessed value) of property tax revenues for the funding of capital improvements.

Quarterly Reporting

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

Budgetary Position Control

The number of authorized full-time positions and part-time hours approved in the annual budget may not be exceeded without the approval of the City Council ([Section 106.401](#)). Positions within the authorized cap, as long as they are in the same operating fund, may be re-allocated to other departments or functions as may be necessary for the efficient operation of the government without Council approval. [Section 106.4229 \(c\)](#) requires the Mayor, through her/his Chief Financial Officer, to report and certify on a quarterly basis that the Citywide employee caps are accurate and comply with the budgetary allowance for each fund and department of the city. The report shows employee cap by fund and department and provides a detailed explanation of any changes.

Allocation of Indirect Costs

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

Impoundment of Funds

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

Grant Funding

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

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

Debt Policy

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

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

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

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

Reserve Policy

The City's reserve policy for the General Fund is covered by [Section 106.106](#) of the City's municipal code. The City has a goal of maintaining a 7% to 10% emergency reserve and a 5% to 7% operating reserve. The code requires that the emergency reserve shall not be used except as initiated by the Mayor through written communication to City Council explaining the emergency. Use of the emergency reserve requires approval by two-thirds of City Council. The Policy stipulates that the operating reserve may be drawn upon if necessary, but it is intended to be infrequently and sparingly used as a source of funding.

Investment Policy

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

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

Pension Funding

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

Delinquent Revenue Collections

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

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

Tangible Personal Property

Chapter 122 of the municipal code provides guidelines for the recordkeeping and disposition of tangible personal property that costs \$5,000 or more and has an expected life of more than one year. Each item of tangible personal property owned by the city which it is practicable to identify by marking shall be marked in the manner required by the State Auditor General and entered on a property record containing the information required by the Auditor General. A complete physical inventory of all tangible personal property shall be taken annually, and the date of the inventory shall be entered on the property. The inventory shall be compared with the property record and discrepancies shall be traced and reconciled. An inventory shall also be taken whenever there is a change in accountable officers. Rules and restrictions on the sale of tangible personal property are in code [section 122.811](#).

CONFORMITY WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)

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

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

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

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

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

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

Governmental Funds

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

General Fund

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

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

Special Revenue Funds

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

Debt Service Funds

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

Capital Project Funds

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

Proprietary Funds

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

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

Fiduciary Funds

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

MAJOR CITY REVENUES

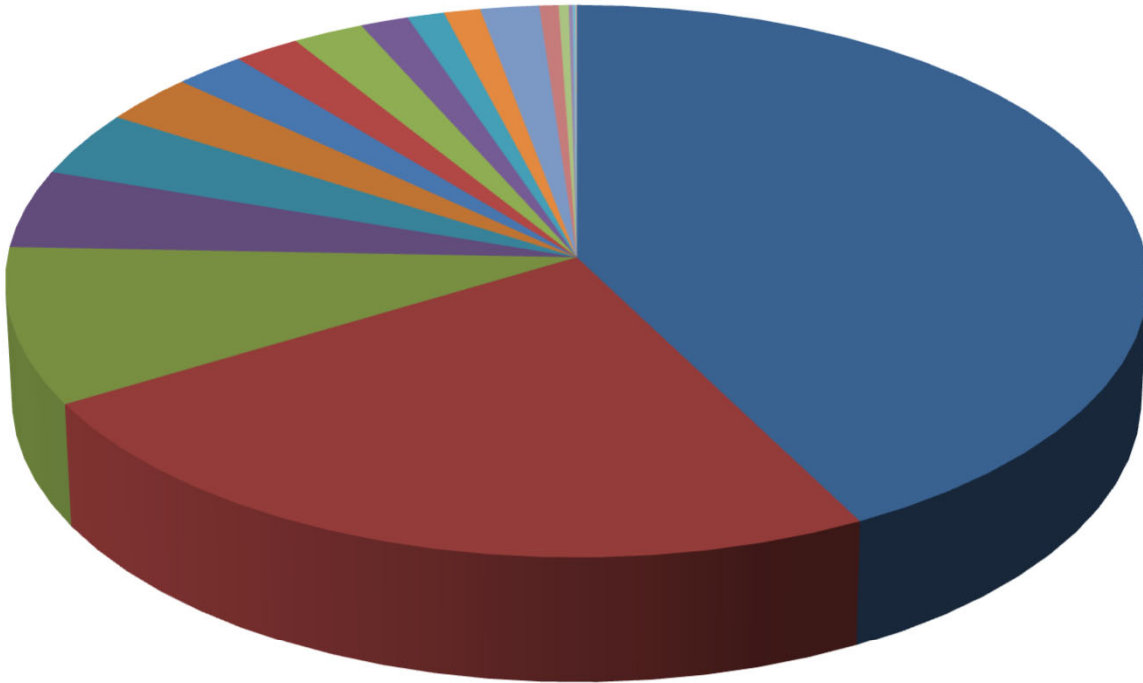
The City of Jacksonville has multiple revenue sources to fund the City of Jacksonville's services. The methods used to project those revenues include historical trends of ten years or more, estimates from the State of Florida for revenues it collects and disburses, and analyzing the current and expected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

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

Category	FY25 Approved	Percent of Total
	\$2,693,813,003	100.00%
Ad Valorem Taxes	1,142,410,656	42.39%
Local Option Sales Tax	647,377,097	24.03%
State Shared Revenue	246,732,946	9.16%
Charges for Services	123,430,804	4.58%
Utility Service Tax	102,311,145	3.80%
Solid Waste / Stormwater User Fees	77,631,982	2.88%
Franchise Fees	58,941,249	2.19%
Local Option Fuel Tax	55,274,849	2.05%
Miscellaneous Revenue	59,189,119	2.20%
Net Transport Revenue	40,033,871	1.49%
Bed / Tourist Development Tax	30,620,623	1.14%
Communication Service Tax	30,322,319	1.13%
Investment Pool / Interest Earnings	48,673,929	1.81%
Inspection Fees	15,951,000	0.59%
Other Taxes	8,271,753	0.31%
Permits and Fees	3,220,650	0.12%
Fines and Forfeits	2,586,524	0.10%
Intergovernmental Revenue	582,487	0.02%
Impact Fees and Special Assessments	250,000	0.01%

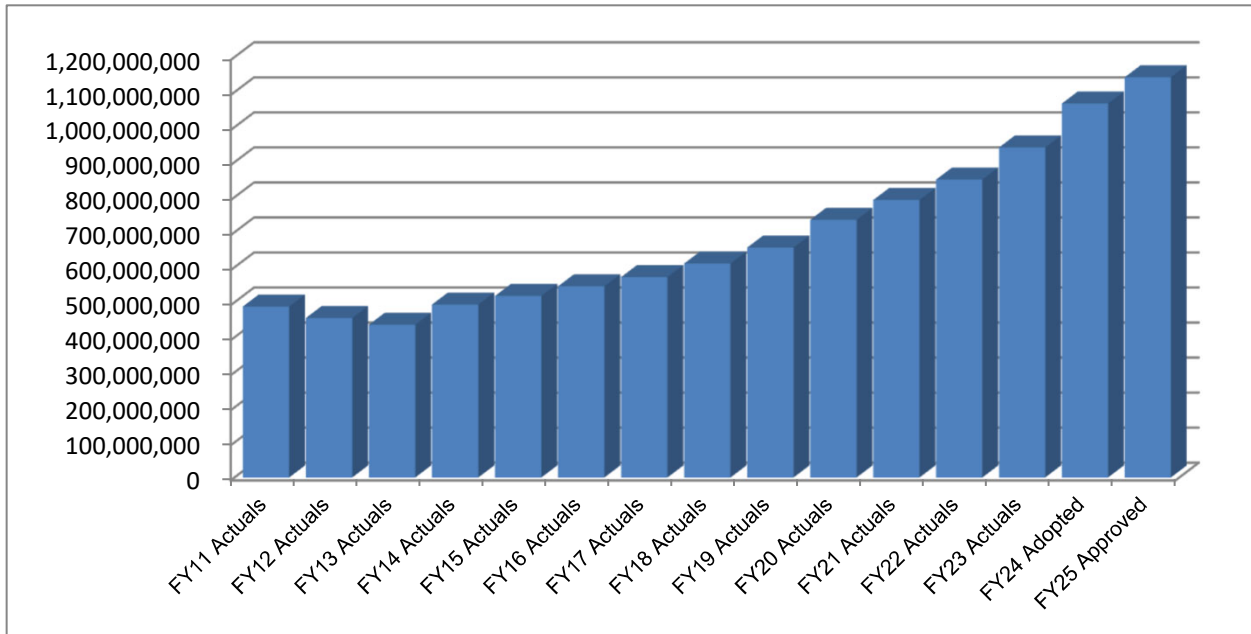
FISCAL YEAR 2024-2025 REVENUE PIE CHART

(excluding movement of dollars between City funds)



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

AD VALOREM TAXES



(graph showing fourteen year historical)

Ad Valorem or property taxes account for 42.39% of the City of Jacksonville's annual recurring revenues and 69.57% of the City's General Fund Operating fund annual recurring revenue. The percentage of General Fund revenues derived from property taxes continues to increase reflecting the increase in housing values and new construction. Property taxes are levied against real estate and certain tangible personal, non-real estate property held for commercial purposes as well as railway track property owned by railroad companies. Revenue estimates used in the annual budget are mathematical exercises dictated by state law and driven by factors (assessed values, exemptions, etc.) that are not definitively known at the time the revenue assumptions are made.

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

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

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

AD VALOREM TAXES

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

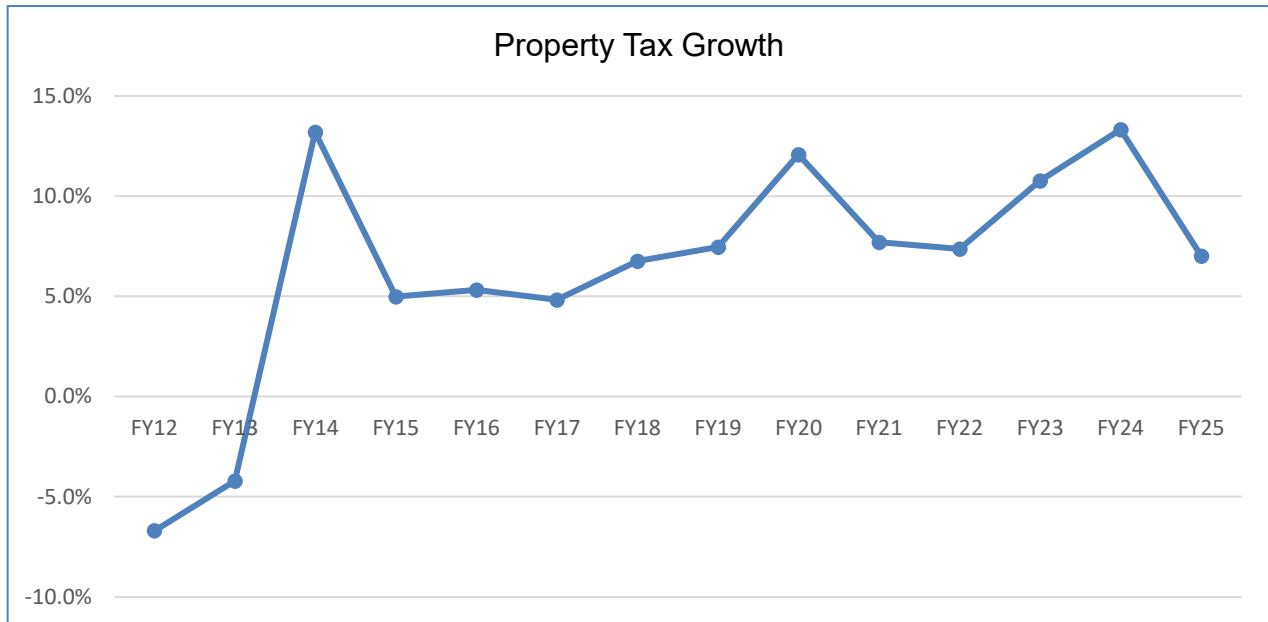
The second public hearing is scheduled to take place in September within 15 days of the first public hearing, prior to the beginning of the new fiscal year on October 1st. At the final public hearing, the tentative millage and budget are again discussed, and then a final millage rate and budget are adopted by the governing body. The final adopted millage rate cannot be higher than the tentative millage rate adopted at the first public hearing. The fiscal year 2024-2025 millage rate for the City of Jacksonville is 11.3169 mills or \$11.3169 per thousand dollars of assessed valuation.

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

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

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

AD VALOREM TAXES



For twelve years, the City's assessed value has experienced a continuous period of growth. A combination of property tax revenue limitations approved by the State Legislature and Amendment One passed by the voters flattened the growth of property tax revenues for 2008 and 2009. This trend continued through 2013. The reduction in assessed value was due to the continuing fall in real estate prices, both on residential properties and commercial properties. In 2014, the final taxable value rebounded, yielding a 4.9% increase over 2013 taxable value, the equivalent of \$2.1 billion in assessed taxable value. Since that year, ad valorem tax revenues have seen steady growth. The City has experienced above average growth since 2019. However growth in 2025, the City is seeing softening in the property tax growth stemming primarily from commercial office vacancy rates and higher insurance costs driving valuations down; the growth in the 2025 is more reflective of normal levels of growth.

STATE SHARED REVENUE

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

The budget is based on a deep analysis of ten years of historical actuals by month for each individual revenue. The State of Florida publishes annual estimates for several of these revenues for each jurisdiction in late July. The Mayor's budget has been balanced and presented to City Council before these state estimates are published. The Council Auditor's Office will use these estimates as a "reasonableness" check against the budgeted amounts as part of the City Council Finance Committee budget hearings in August.

Revenue	\$246,732,946	100.00%
Revenue	FY25 Approved	Percent of Total
Local Government Half Cent Sales Tax FS 21861	130,421,463	52.86%
Revenue Shared - Municipal Sales Tax FS 212206d5	42,902,098	17.39%
Revenue Shared - County FS 212206d4	40,130,751	16.26%
Municipal Fuel Tax FS 206411c	9,687,386	3.93%
Revenue Shared - Population FS 218232	6,557,285	2.66%
Constitutional Fuel Tax FS 206411a	4,920,949	1.99%
50% of 5th & 6th Cent Gas Tax	4,920,949	1.99%
County Fuel Tax FS 206411b	4,274,189	1.73%
Alcoholic Beverage Licenses FS 561342	899,401	0.36%
Auto License Air Pollution Control Fee	520,516	0.21%
Cardroom Tax	391,719	0.16%
1-17 Cigarette Tax FS 21002	337,280	0.14%
Insurance Agent Licenses FS 624501	288,166	0.12%
Mobile Home Licenses FS 32008	262,735	0.11%
Municipal Fuel Tax Refund FS 206414	150,000	0.06%
Special Fuel and Motor Fuel Use Tax	51,059	0.02%
County Fuel Tax Refund FS 206414	17,000	0.01%

Local Government Half Cent Sales Tax FS 21861

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

Covid significantly impacted this revenue in FY 20 with a 3.8% reduction in revenue from the prior year. Due to the uncertainties of Covid, the FY 21 budget reflected an additional 4.5% reduction. However, FY 21 actuals outperformed FY 20 by 17.1% more than making up for the impact of Covid. FY 22 also had double digit increases over the prior year of 12.7%. With Covid recovery behind us, growth flattened in FY23 to 2.1%. Growth continues to retract in FY 24 with anticipated revenue coming in 1.6% under the prior year. The FY 25 budget assumes revenue will remain flat.

STATE SHARED REVENUE

Revenue Shared: County and Municipal Sales Tax:

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

Covid significantly impacted this revenue in FY 20 with a 5.5% reduction from the prior year. Due to the uncertainties of Covid, the FY 21 budget reflected an additional 3.8% reduction. However, FY 21 actuals outperformed FY 20 by 16.1% more than making up for the impact of Covid. FY 22 also had double digit increases over the prior year of 30.7%. With Covid recovery behind us, growth flattened in FY 23 to 7.5%. Growth continues to retract in FY 24 with anticipated revenue coming in 2.9% under the prior year. The FY 25 budget amount is provided by the Florida Department of Revenue and estimated by the State's general revenue estimating conference. The total amount is then disbursed in equal monthly disbursements.

Municipal Fuel Tax FS 206411c

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

Covid significantly impacted this revenue in FY 20 with a 6.1% reduction from the prior year. Due to the uncertainties of Covid, the FY 21 budget reflected an additional 4.2% reduction. However, FY 21 actuals outperformed FY 20 by 8.4% more than making up for the impact of Covid. FY 22 had double digit increases over the prior year of 22.4%. With Covid recovery behind us, growth flattened in FY 23 to 1.2%. Growth continues to retract in FY 24 with anticipated revenue coming in 10.4% under the prior year. The FY 25 budget amount is provided by the Florida Department of Revenue and estimated by the State's general revenue estimating conference. The total amount is then disbursed in equal monthly disbursements.

Revenue Shared - Population FS 218232

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

This revenue source, along with the County's population, has seen an average of 1.6% growth.

LOCAL OPTION SALES TAX

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

Tax of Toll:

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

The State of Florida publishes annual estimates for several of these revenues for each jurisdiction in late July. The Mayor's budget has been balanced and presented to City Council before these state estimates are published. The Council Auditor's Office will use these estimates as a "reasonableness" check against the budgeted amounts as part of the City Council Finance Committee budget hearings in August. This revenue saw consistent growth since FY11 averaging around 4.9%.

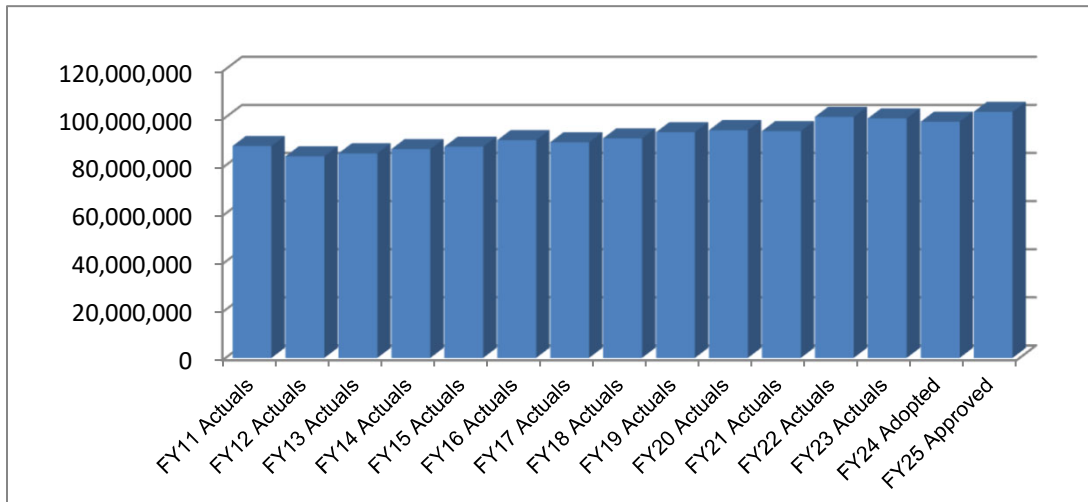
Covid impacted this revenue in FY 20 with a 2.2% reduction from the prior year. However, FY 21 actuals outperformed FY 20 by 14.4% more than making up for the impact of Covid. FY 22 also had double digit increases over the prior year of 15.7%. With Covid recovery behind us, growth flattened in FY23 to 3.2%. Growth continues to retract in FY 24 with anticipated revenue growth of 1.7%. The FY 25 budget assumes revenue will remain flat.

Better Jacksonville Plan or BJP:

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

The annual budget only appropriates sufficient revenue budget to cover the annual debt service costs and does not reflect the revenues actual performance. The FY 23 and FY 24 budgets saw increases of \$20.9 million and \$10.7 million respectively, due to debt restructuring activity to accelerate the pay off the 2012 and 2012A BJP bonds from 10/01/2030 to 10/01/2026. The FY 25 budget includes a one-time transfer of \$447.3 million of available revenue to various capital project funds to facilitate the switching of capital project funding from debt to pay-go pursuant to ordinance 2024-700-E.

UTILITY SERVICE TAX



Pursuant to Florida Statute 166.231 (1)(a), The City levies a 10% utility service tax on the purchase of electricity, metered natural gas, liquefied petroleum gas either metered or bottled, manufactured gas either metered or bottled, and water service.

Estimates are typically based on historical trends which take into consideration the effects of weather upon the various utilities as well as the growth in the number of users.

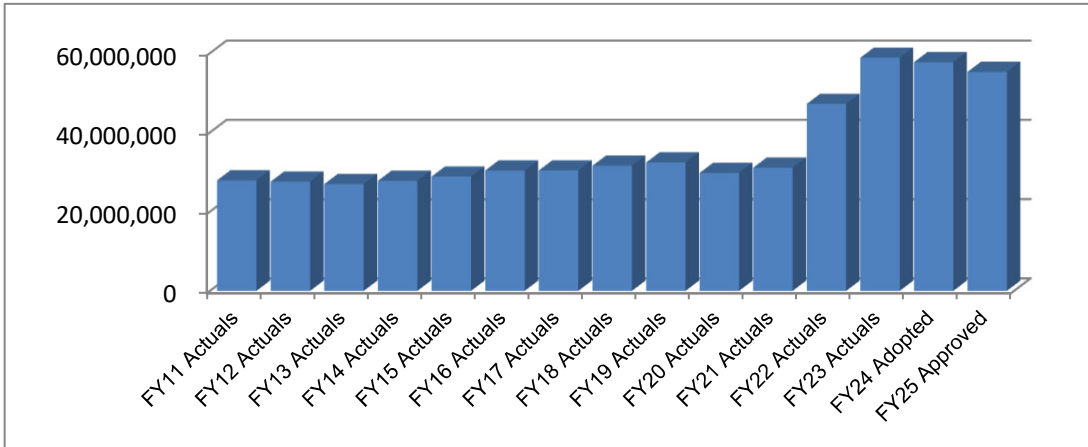
The vast majority of this revenue is derived from JEA's sale of electricity and water. The revenue, excluding any rate adjustments, will have slow to no growth driven by a slowly expanding customer base. JEA provides the Budget Office with revenue estimates, based upon water and electric sales assumptions, which are used as a reasonableness check. In fiscal years that JEA's board approves an adjustment to rates, such as in FY 16, FY 19, and FY 22, a one-time spike will occur.

FRANCHISE FEES

The city received franchise fees resulting from agreements for natural gas and manufactured gas distributors for years. In April 2008, the city began collecting a 3% franchise fee on electric, water and sewer services from JEA pursuant to code section 21.07 (i). Of this revenue category, 70.6% are derived from this source.

The City estimates the franchise fee based on historical performance. The five year average growth is 3.2%. Covid flattened the growth in FY 20 and FY 21. The FY 22 budget assumed relatively no growth, however actuals come in 16.4% higher than the prior year. FY 23 actuals showed relatively normal growth of 2.4%. FY24 actuals, at the time of the budget, were underperforming budget by 5.0%. The FY 25 budget assumes a slight decrease in growth.

LOCAL OPTION FUEL TAXES



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

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

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

9th Cent Fuel Tax - Fund 10405: In FY 21 the City Council approved a one cent tax on every gallon of motor fuel sold in the County commencing on January 1, 2022 through December 31, 2051. This revenue will be shared equally with JTA to be used for transportation expenditures.

Covid negatively impacted FY 20 actuals finishing the year down 8.1%. The FY 22 actuals increased 51.8% over the prior year driven by a partial year impact of the newly adopted fuel tax levies which began January 1, 2022. The FY 23 budget included the impact of a full year of the additional fuel tax levies. With several months of actuals related to the new fuel tax levies, the FY 25 assumes relatively no growth above FY 23 actuals.

COMMUNICATION SERVICE TAX

Florida Statute 202.19 allows the City levies a Communication Services Tax at the rate of 5.22% on the purchase of communication services (generally, telephone, wireless and cable television services) as defined by Florida Statute 202. The tax is collected by the State and then remitted to the city, after deducting an administrative fee.

The budget is based on a deep analysis of ten years of historical actuals by month for each individual revenue. The State of Florida publishes an annual estimate for this revenue in late July. The Mayor's budget has been balanced and presented to City Council before this estimate is published. The Council Auditor's Office will use the estimate as a "reasonableness" check against the budgeted amount as part of the City Council Finance Committee budget hearings in August.

This revenue source declined through FY 21 and remained relatively flat in FY 22. FY 23 had growth of 2.9% with FY 24 estimated to be flat compared to the prior year. The FY 25 budget assumes no growth.

BED / TOURIST DEVELOPMENT TAX

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

- * Two percent goes to the Tourist Development Council to promote tourism and to fund the Jacksonville and the Beaches convention and visitors bureau.
- * Two percent goes to help fund the stadium and posts to the City Venues - Debt fund 47105
- * Two percent goes to the Sports Complex Capital Maintenance fund 46101

This revenue source show considerable growth between FY 12 and FY 18 of 9.0%. Growth was relatively flat in FY 19. After researching the issue, the only unique factor that may have affected the revenue in that timeframe was the Federal Government shutdown which caused a delay in vacations during the holiday season.

Covid severely impacted this revenue source. The FY 20 actuals came in 26.7% lower than the prior year. However, FY 21 and FY 22 actuals rebounded and outperformed the prior year by 19.3% and 33.2% respectively. The FY 23 had growth of 5.8% with FY 24 seeing a decline in revenue of 4.9%. The FY 25 budget assumed a 3.9% reduction in revenue from the FY 24 budget amount.

BUDGET REVISION PROCEDURES

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

In keeping with the strong Mayor form of government of the city, executive policy has established budgetary control by object account within activity for expenditures and by occupation code within activity for personnel. Any change to these authorizations requires the approval of the Mayor and may require the approval of the City Council. As one may expect, literally hundreds of budget amendments are considered each year. The Florida Statutes and the City's municipal code determine what level of approval a budget amendment must have to be legal.

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

Office of the Sheriff F.S 30.49(12)

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

Property Appraiser F.S. 195.087

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

Most budget amendments are initiated by the Division Chief, using a combined purpose budget transfer form, which may have a related personnel reclassification form. A personnel reclassification form is used to track the transfer of authorized position(s) and/or part-time hour(s) between activities, for changing the job code of an authorized position, and for the establishment of additional position(s) and/or part-time hour(s).

Budget amendments are submitted to the Budget Office to determine the level of approval authority for each transfer request and to be numbered for tracking purposes. Relevant code sections include section 106.304 Mayor's transfer powers, section 106.308 capital improvement transfers and appropriation amendments, section 106.344 CRA budget allocations and transfers and section 117 related to grant appropriations. Budget transfers are numbered based on the approval level:

- Electronic TD: A budget transfer that is \$10,000 or less and falls within the Mayor's transfer authority. This transfer only requires Accounting and Budget Office approval before being entered into the financial system.
- CRA transfers: A budget transfer that is allowable within code section 106.344. This transfer only requires Accounting and Budget Office approval before being entered into the financial system.
- TD: A budget transfer that falls within the Mayor's transfer authority but is over \$10,000, appropriates grant funding included on the schedule B1, or other unique situations. This transfer requires Accounting, Budget Office and Mayor's Budget Review Committee (MBRC) approval before being entered into the financial system.
- BT: A budget transfer that falls outside of the Mayor's transfer powers, section 106.308 and 106.344. This transfer requires Accounting, Budget Office, Mayor's Budget Review Committee (MBRC) and City Council approval before being entered into the financial system.

Items that require City Council approval are incorporated into legislation by the Office of the General Counsel and are forwarded to legislative services for numbering and to be added the appropriate City Council committee(s) for introduction. All budget transfers that are not seen by City Council as part of legislation are submitted on a quarterly report to the City Council's Finance Committee, as required by code section 106.304 (b).

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

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

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

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

BUDGET PROCESS

Legal Requirements

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

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

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

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

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

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

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

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

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

Preparation of the Mayor's Proposed Budget

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

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

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

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

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

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

At the end of March, the Budget Office convenes a meeting attended by representatives from all executive departments and elected officials to explain the budget process as well as to provide a set of the respective organization's current service level budget and staffing level reports. The departments have approximately four weeks to review and update current service level requests within the budget system and to return any department specific budget information and forms.

Requests for enhancements including enhanced service levels, additional services / programs and capital replacements are submitted separately. During this period, the departments hold their own meetings and work-sessions and work closely with the Budget Office. As reports with more current information become available, especially after the close of the second fiscal quarter, the Budget Office provides updated information to the departments.

The Budget Office reviews the department current level requests and submitted backup. The Budget Office revises the department requested budget as necessary to reflect, as closely as possible, the cost to provide the same level of service in the upcoming fiscal year.

Any service level enhancements, operating capital items and/or items which that the Budget Office feels are not part of current service level costs are removed from the budget system and placed on the department's MBRC budget handout for review by MBRC.

During the month of June, MBRC reviews the budget recommended reports, requested enhancements and items removed by the Budget Office for each department and constitutional officer. Enhancements and other items are placed on a list for review once the final property tax revenue numbers are certified by the Property Appraiser. MBRC then makes budget recommendations to the Mayor on the proposed budget. Once the final changes are completed, the Mayor directs the Budget Office to prepare the Proposed Budget for submission to the City Council for review.

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

Council Budget Review and Adoption

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

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

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

BUDGET CALENDAR

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

ANNUAL BUDGET BILLS

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

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

<u>Bill Number</u>	<u>Description</u>
2024-500-A	Resolution informing the Property Appraiser of the “rolled back” millage rates, the proposed millage rates for notices to be sent to all property owners, and the September 13, 2023, public hearing for City Council to consider the millage rates and the tentative budget.
2024-501-E	Ordinance establishing the millage rates to be levied by the consolidated government for the General Services District, not including Urban Services Districts 2, 3, 4, or 5 (Jacksonville Beach, Atlantic Beach, Neptune Beach, and Baldwin).
2024-502-E	Ordinance establishing the millage rates to be levied by the consolidated government for Urban Services Districts 2, 3, and 4 (Jacksonville Beach, Atlantic Beach, and Neptune Beach).
2024-503-E	Ordinance establishing the millage rate to be levied by the consolidated government for Urban Services District 5 (Baldwin).
2024-504-E	Ordinance approving the budget for the City of Jacksonville and its Independent Agencies.
2024-505-E	Ordinance adopting the City of Jacksonville’s five-year capital improvement plan
2024-507-E	Ordinance adopting the City of Jacksonville’s five-year IT system development plan
Funding placed into a designated contingency within 2024-504-E with separate legislation filed due to potential Council Member conflict.	
2024-509-E	Public Service Grant funding
2024-510-E	Opioid Settlement Fund
2024-511-E	Kids Hope Alliance program funding
2024-512-E	James Weldon Johnson Park contract funding
2024-513-E	Council Member positions and personnel funding (removed the 19 City Council positions from the annual budget)
2024-514-E	Contributions to JTA for paratransit program

FINANCIAL CONDITION
PROJECTED FUND BALANCES AT SEPTEMBER 30, 2025
(in thousands)

	General Funds	Special Revenue Funds	Enterprise Funds	Internal Service Funds	Fiscal Year 2024-25 Totals
ESTIMATED BEG FUND BALANCE	\$ 586,144	\$ 582,030	\$ 452,197	\$ 502,457	\$2,122,828
BUDGETED SOURCES:					
Property Taxes	1,103,689	38,722	0	0	1,142,411
Other Taxes	140,905	713,186	20,087	0	874,178
Permits, Fees and Special Assessments	43,939	18,874	15,550	0	78,363
Intergovernmental Revenue	582	0	0	0	582
State Shared Revenue	240,900	5,833	0	0	246,733
Charges for Services	91,217	18,823	138,300	471,221	719,560
Fines and Forfeits	1,412	711	464	0	2,587
Miscellaneous Revenue	48,349	21,444	28,936	9,134	107,863
Other Sources	15,000	0	221,368	7,952	244,320
Transfers From Other Funds	61,116	61,610	155,938	0	278,665
Transfers From Component Units	148,986	22,395	0	0	171,381
Total Sources	1,896,095	901,598	580,643	488,306	3,866,642
BUDGETED USES:					
Personnel Expenses	1,080,430	30,226	35,271	45,586	1,191,513
Operating Expenses	365,899	60,358	177,515	307,302	911,074
Capital Outlay	5,533	31,659	242,473	54,695	334,359
Debt Service	119,110	77,949	64,307	104,140	365,506
Grants, Aids & Contributions	116,904	255,280	0	274	372,458
Transfers to Other Funds	206,698	449,234	58,293	4,168	718,394
Other Uses	6,405	1,590	3,191	4,001	15,188
Total Uses	1,900,979	906,296	581,051	520,166	3,908,492
Projected Ending Fund Balance	\$581,259	\$577,333	\$451,789	\$ 470,597	\$2,080,978
Percentage Change:	(0.8%)	(0.8%)	(0.1%)	(6.3%) (a)	(2.0%)

Footnotes:

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

Estimated Beginning Fund Balance is the sum of the respective unaudited fund balance figures for the prior year ending September 30. Balances pulled October 31, 2024 before year-end close out.

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

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

(a) The decrease in projected fund balance is being driven by the appropriation of available fund balance in several decommissioned internal service funds. These funds are being closed and the residual cash transferred to the fund that

FD 51103 Motor Pool - Direct Replacement	\$3,696,439
FD 53103 Tech System Development	\$1,788,549
FD 53105 Radio Equipment Refresh	\$719,106

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

	General Fund	Special Revenue Funds	Enterprise Funds	Internal Service Funds	Totals
FISCAL YEAR ENDED SEPT 30, 2022 (Restated Amounts From FY22-23 ACFR)					
Fund Balance, Beginning of Year	\$ 407,793	\$ 310,796	\$ 320,064	\$ 199,098	\$ 1,237,751
Operating - Rev/(Exp)					
Revenues	1,409,145	481,290	201,917	349,244	2,441,596
Expenditures	(1,262,964)	(495,518)	(195,991)	(356,938)	(2,311,411)
Operating Income (Loss)	146,181	(14,228)	5,926	(7,694)	130,185
Non Operating - Rev/(Exp)					
Transfers In	16,460	42,409	53,916	1,936	114,721
Transfers Out	(118,674)	(4,937)	(20,382)	(3,948)	(147,941)
Long Term Debt Issued / Other	6,849	32,289	(10,987)	(12,277)	15,874
Fund Balance, End of Year	<u>\$ 458,609</u>	<u>\$ 366,329</u>	<u>\$ 348,537</u>	<u>\$ 177,115</u>	<u>\$ 1,350,590</u>
FISCAL YEAR ENDED SEPT 30, 2023					
Fund Balance, Beginning of Year - Restated	\$ 458,609	\$ 366,329	\$ 348,537	\$ 177,115	\$ 1,350,590
Operating - Rev/(Exp)					
Revenues	1,619,614	496,908	200,673	387,083	2,704,278
Expenditures	(1,372,023)	(451,767)	(231,358)	(349,639)	(2,404,787)
Operating Income (Loss)	247,591	45,141	(30,685)	37,444	299,491
Non Operating - Rev/(Exp)					
Transfers In	22,386	48,770	76,732	1,127	149,015
Transfers Out	(161,703)	(11,769)	(20,995)	(6,538)	(201,005)
Long Term Debt Issued/Capital Contributions	270	15	(1,609)	16,635	15,311
Fund Balance, End of Year	<u>\$ 567,153</u>	<u>\$ 448,486</u>	<u>\$ 371,980</u>	<u>\$ 225,783</u>	<u>\$ 1,613,402</u>
FISCAL YEAR ENDED SEPT 30, 2024					
Fund Balance, Beginning of Year - Estimated *	\$ 567,153	\$ 448,486	\$ 371,980	\$ 225,783	\$ 1,613,402
Operating - Rev/(Exp)					
Revenues	1,742,485	613,040	246,068	527,441	3,129,034
Expenditures	(1,584,257)	(499,113)	(310,860)	(445,969)	(2,840,199)
Operating Income (Loss)	158,228	113,927	(64,792)	81,472	288,835
Non Operating - Rev/(Exp)					
Transfers In	95,647	82,352	176,237	75,650	429,886
Transfers Out	(234,884)	(62,735)	(40,057)	(74,746)	(412,422)
Long Term Debt Issued/Capital Contributions	0	0	8,829	194,298	203,127
Fund Balance, End of Year - Estimated *	<u>\$ 586,144</u>	<u>\$ 582,030</u>	<u>\$ 452,197</u>	<u>\$ 502,457</u>	<u>\$ 2,122,828</u>

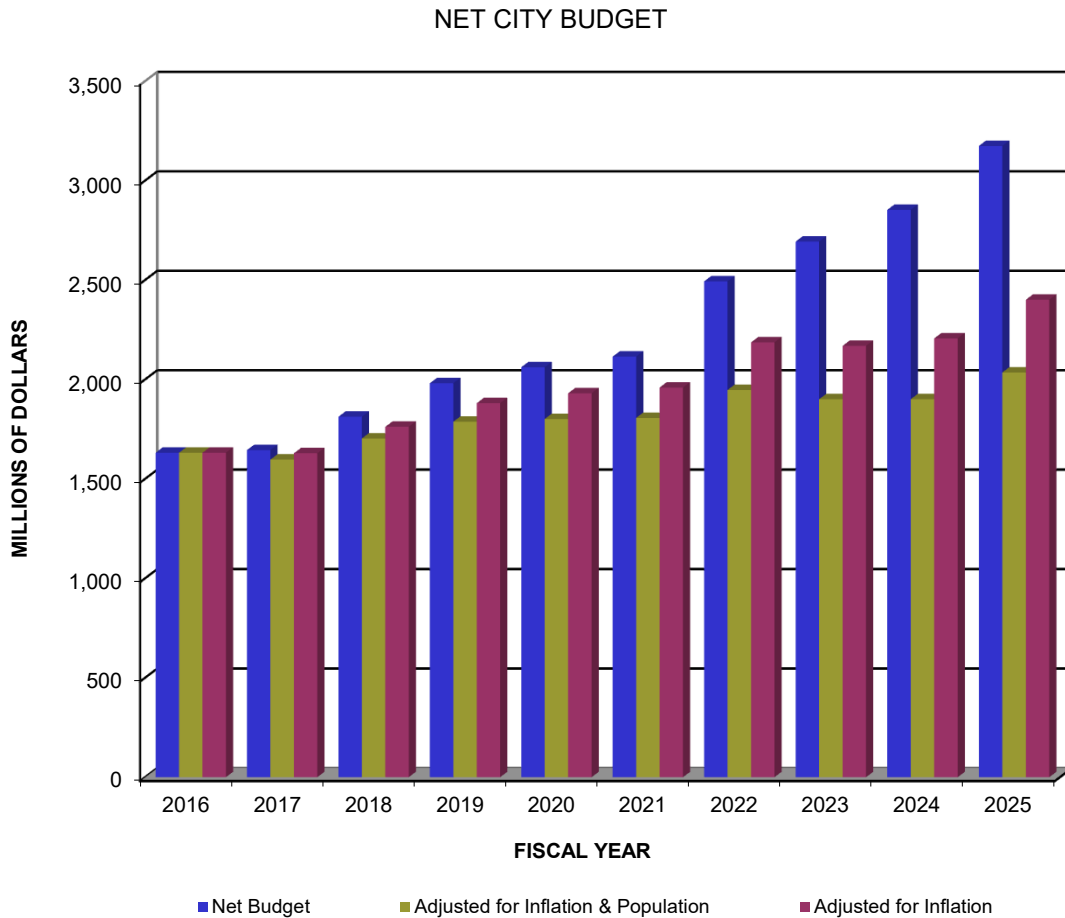
Significant changes in fund balance for fiscal years outside the current budget year, are detailed in the City's Annual Comprehensive Financial Reports available on the [Accounting Division website](#).

* Estimated Fund Balance is the sum of the respective unaudited account actuals for the prior years ending September 30, 2024. Balances pulled October 28, 2024 before the year-end(s) were closed.

NET CITY BUDGET

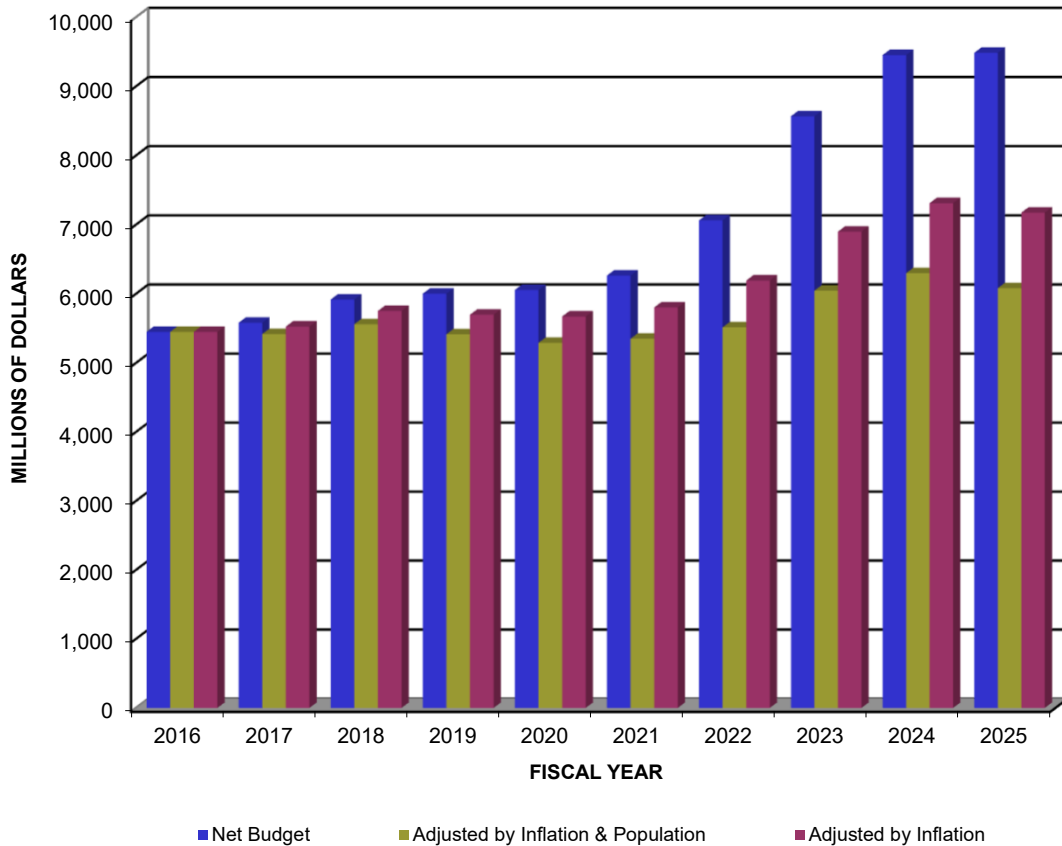
Interfund transfers and the cost of services provided by one division to another division of government can overstate the true overall cost of providing services in the budget. Transfers are dollars in the budget that are moved from one fund to another fund. This movement of dollars between funds does not reflect any additional spending on programs or projects, but the total budget figures would count these as expenditures within both of these funds, resulting in a degree of double counting. The graph on this page and the Comparative Budget Summary on the following pages are presented on a net basis and present a truer picture of the actual size of Jacksonville's budget, by adjusting for those items which are double counted.

As shown below and using fiscal year 2016 as the base year, the net budget of the City has increased from \$1.631 billion in fiscal year 2016 to \$3.174 billion for fiscal year 2025. However, adjusting for inflation during the period, the fiscal year 2025 budget would be equivalent to a budget in fiscal year 2016 of \$2.401 billion. When also taking into account the population growth during the same period, the fiscal year 2025 budget is equivalent to a budget of \$2.035 billion in fiscal year 2016.



The following graph, using fiscal year 2016 as the base year, shows the net consolidated budgets for the City of Jacksonville, its independent authorities and the Duval County School Board. This combination represents the total consolidated budget for most of the City's residents. As may be seen by comparing the two graphs, the total consolidated budget trend is similar to that of the City in that when adjusted for inflation and population both trends are relatively flat.

NET CONSOLIDATED BUDGET



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

COMPARATIVE NET CITY BUDGET
FOR FISCAL YEARS 2023-2024 AND 2024-2025
(Excluding Fund to Fund Transfers)

	FY 23-24	FY 24-25	% Of
	Budgeted	Budgeted	Change
GENERAL FUNDS	\$ 1,297,297,483	\$ 1,411,853,568	8.83 %
CAPITAL PROJECT FUNDS	356,218,692	294,307,350	(17.38)
SPECIAL REVENUE FUNDS	500,955,512	496,033,559	(0.98)
ENTERPRISE FUNDS	265,465,200	499,426,118	88.13
INTERNAL SERVICE FUNDS	432,502,759	472,208,658	9.18
PENSION TRUST FUNDS	174,296	382,107	119.23
PERMANENT FUNDS	0	0	0.00
TOTAL CITY OF JACKSONVILLE	\$ 2,852,613,942	\$ 3,174,211,360	11.27 %

A More Detailed Summary Follows.

**COMPARATIVE NET CONSOLIDATED BUDGET
FOR FISCAL YEARS 2022-2023, 2023-2024 AND 2024-2025**

	FY 22-23 Budgeted	FY 23-24 Budgeted	FY 24-25 Budgeted
CITY OF JACKSONVILLE			
GENERAL FUNDS	1,688,321,269	1,918,878,861	2,069,543,712
Less: Cash Carryover	93,680,708	103,463,496	128,783,184
Internal Service Fund Billings	246,845,644	264,722,810	266,715,300
Interdepartmental Billing	409,793	463,937	360,146
Grant Match Funding	7,718,066	7,283,273	9,286,268
Full Cost Recovery	13,326,162	13,111,532	11,142,072
Transfers between General Funds	61,148,105	46,111,912	39,120,543
Contributions to Other Funds:			
Animal Care & Protective Services Programs	221,378	229,345	291,944
Art in Public Places Trust	937,907	615,022	196,575
Beach Erosion - Local	1,250,000	250,000	500,000
Capital Project Funds (Pay-Go)	10,177,710	24,090,905	350,000
Cecil Field Commerce Center	1,313,736	1,373,180	1,605,304
City Venues - City	21,400,200	31,784,083	24,278,436
Court Costs \$65 Fee FS: 939.185	726,343	1,629,546	983,701
District 8 Area Business Improvement Program	499,000	422,000	350,000
Duval County Teen Court Programs Trust	104,710	231,533	153,995
Endangered Historic Adaptable Buildings	0	500,000	0
Equestrian Center - NEFL Equestrian Society	335,128	306,560	331,177
General Trust and Agency	200,000	600,000	575,000
Homeless Prevention Special Revenue Fund	0	0	2,240,000
Huguenot Park	191,096	303,299	320,115
Jacksonville Port Authority	9,611,106	10,056,438	9,977,910
Jacksonville Transportation Authority	1,657,216	1,752,950	1,812,937
Jacksonville Upward Mobility Program	0	350,850	310,000
Kids Hope Alliance	44,601,284	53,933,099	53,693,734
Library Conference Facility Trust	178,721	306,642	95,813
Motor Pool - Vehicle Replacement	0	0	10,000,000
Public Building Allocations	0	0	1,000,000
Recording Fees Technology	0	0	231,541
Public Parking	400,000	438,540	0
Solid Waste Disposal	29,245,486	57,250,426	92,984,449
TOTAL - GENERAL FUNDS	1,142,141,770	1,297,297,483	1,411,853,568
CAPITAL PROJECT FUNDS	458,712,614	356,218,692	294,307,350
Less: Cash Carryover	0	0	0
Transfers between Capital Project Funds	0	0	0
TOTAL - CAPITAL PROJECT FUNDS	458,712,614	356,218,692	294,307,350

**COMPARATIVE NET CONSOLIDATED BUDGET
FOR FISCAL YEARS 2022-2023, 2023-2024 AND 2024-2025**

	FY 22-23 Budgeted	FY 23-24 Budgeted	FY 24-25 Budgeted
SPECIAL REVENUE FUNDS	481,626,994	493,253,540	910,581,983
Plus: Anticipated Grants (a)	53,900,719	57,046,289	70,804,519
Less: Cash Carryover	(2,933,613)	142,911	605,588
Internal Service Fund Billings	9,744,854	10,146,400	12,493,895
Interdepartmental Billing	2,096,393	2,296,368	2,557,534
Transfers between Special Revenue Funds	1,250,800	1,161,940	1,063,552
Contributions to Capital Project Funds	2,736,945	281,523	444,584,444
Contributions to Other Funds	31,391,627	35,315,175	24,047,930
TOTAL - SPECIAL REVENUE FUNDS	491,240,707	500,955,512	496,033,559
ENTERPRISE FUNDS	316,275,135	354,339,252	623,088,904
Less: Cash Carryover	1,877,881	1,979,623	1,457,670
Internal Service Fund Billings	16,840,875	21,241,894	20,233,306
Transfers between Enterprise Funds	45,193,812	37,922,712	40,580,018
Contributions to Other Funds	19,004,956	27,729,823	61,391,792
TOTAL - ENTERPRISE FUNDS	233,357,611	265,465,200	499,426,118
INTERNAL SERVICE FUNDS	864,666,967	835,488,708	619,029,403
Less: Cash Carryover	1,279,775	(120,015)	2,056,629
Internal Service Fund Billings	38,426,681	38,088,589	34,412,850
Internal Service Fund Billings - Independent Authorities	9,066,960	9,603,730	9,376,166
Debt Management Loans to Other Funds	417,847,808	352,622,487	90,544,617
Transfers between Internal Service Funds	28,383,635	645,204	6,262,005
Contributions to Other Funds	2,323,558	2,145,954	4,168,478
TOTAL - INTERNAL SERVICE FUNDS	367,338,550	432,502,759	472,208,658
PENSION TRUST FUNDS	34,017,932	35,280,892	40,525,939
Less: Cash Carryover	0	0	0
Internal Service Fund Billings	353,348	593,256	367,848
Pension Fund Contributions	33,192,610	34,513,340	39,775,984
Contributions to Other Funds	0	0	0
TOTAL - PENSION TRUST FUNDS	471,974	174,296	382,107
PERMANENT FUNDS	29,254	0	0
Less: Cash Carryover	0	0	0
Internal Service Fund Billings	0	0	0
Contributions to Other Funds	29,254	0	0
TOTAL - PERMANENT FUNDS	0	0	0
TOTAL CITY OF JACKSONVILLE	2,693,263,226	2,852,613,942	3,174,211,360

**COMPARATIVE NET CONSOLIDATED BUDGET
FOR FISCAL YEARS 2022-2023, 2023-2024 AND 2024-2025**

	FY 22-23 Budgeted	FY 23-24 Budgeted	FY 24-25 Budgeted
INDEPENDENT AUTHORITIES AND COMPONENT UNITS			
JACKSONVILLE AVIATION AUTHORITY			
Operations	127,867,544	209,541,948	178,311,034
Capital	372,999,000	128,171,200	31,997,000
Less: Transfer to Operating Capital Outlay	72,893,188	86,521,200	17,187,000
TOTAL - JACKSONVILLE AVIATION AUTHORITY	427,973,356	251,191,948	193,121,034
JACKSONVILLE ELECTRIC AUTHORITY			
Operations	2,132,172,042	1,954,140,779	2,005,392,033
Capital	682,042,000	802,180,000	891,317,000
Less: Transfers between Operating and Capital	391,146,028	364,858,784	359,769,789
Contribution to General Fund - GSD	122,424,496	123,648,741	137,424,496
TOTAL - JACKSONVILLE ELECTRIC AUTHORITY	2,300,643,518	2,267,813,254	2,399,514,748
JACKSONVILLE HOUSING FINANCE AUTHORITY			
Operations	518,000	549,216	444,279
Less: Cash Carryover	0	0	0
TOTAL - JACKSONVILLE HOUSING FINANCE AUTHORITY	518,000	549,216	444,279
JACKSONVILLE PORT AUTHORITY			
Operations	68,862,975	75,085,035	84,825,980
Capital	273,410,182	432,962,644	296,290,080
Less: Transfer to Operating Capital Outlay	9,839,700	12,311,799	10,219,270
TOTAL - JACKSONVILLE PORT AUTHORITY	332,433,457	495,735,880	370,896,790
JACKSONVILLE TRANSPORTATION AUTHORITY			
Operations	173,423,778	183,101,621	186,620,080
Capital	35,492,999	68,962,629	53,808,133
Less: Transfers within/to Divisions	25,267,190	27,497,582	28,513,106
TOTAL - JACKSONVILLE TRANSPORTATION AUTHORITY	183,649,587	224,566,668	211,915,107
TOTAL - INDEPENDENT AUTHORITIES	3,245,217,918	3,239,856,966	3,175,891,958
DUVAL COUNTY SCHOOL BOARD			
Less: Interfund Transfers	65,737,815	139,014,011	140,405,099
TOTAL - DUVAL COUNTY SCHOOL BOARD	2,629,260,946	3,359,961,738	3,135,109,715
TOTAL NET CONSOLIDATED BUDGET	8,567,742,090	9,452,432,646	9,485,213,033

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

INTERFUND CONTRIBUTIONS

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

		<u>Transfers In</u>	<u>Transfers Out</u>	<u>Net</u>
GENERAL FUND				
00111	General Fund - General Services District	61,116,039	267,707,096	(206,591,057)
	Transfers Out to Debt Service Funds	38,094,769		
	Other Transfers	<u>229,612,327</u>		
00113	Special Events - General Fund	10,465,170	0	10,465,170
00116	Downtown Economic Development	250,000	0	250,000
00119	Emergency Reserve	0	0	0
00131	Journey Forward	600,000	0	600,000
00191	Property Appraiser	13,862,210	0	13,862,210
00193	Tax Collector	<u>14,543,163</u>	<u>0</u>	<u>14,543,163</u>
	Total General Fund	<u>100,836,582</u>	<u>267,707,096</u>	<u>(166,870,514)</u>
SPECIAL REVENUE FUNDS				
10301	Tourist Development Council	0	813,552	(813,552)
10304	Tourist Development Special Revenue	813,552	0	813,552
10801	Downtown Northbank CRA Trust	0	2,500	(2,500)
10802	Downtown Southbank CRA Trust	0	368,356	(368,356)
	Transfers Out to Debt Service Funds	365,856		
	Other Transfers	<u>2,500</u>		
10805	King Soutel Crossing CRA Trust	0	2,500	(2,500)
10806	Arlington CRA Trust	0	2,500	(2,500)
10901	Kids Hope Alliance Fund	53,693,734	656,355	53,037,379
	Transfers Out to Debt Service Funds	406,355		
	Other Transfers	<u>250,000</u>		
10904	Child Services Trust	200,000	0	200,000
10905	Youth Travel Trust - KHA	50,000	0	50,000
10906	Jacksonville Upward Mobility Program	310,000	0	310,000
11001	Better Jacksonville Trust Fund BJP	0	520,504,005	(520,504,005)
	Transfers Out to Debt Service Funds	73,131,384		
	Transfers to Capital Project Funds	<u>447,372,621</u> *		
11103	Homelessness Initiatives	2,240,000	0	2,240,000
11301	Huguenot Park	320,115	0	320,115
11302	Kathryn A Hanna Park Improvement	0	760,000 *	(760,000)
11308	Cecil Field Commerce Center	1,605,304	0	1,605,304
11312	Cecil Commerce Center	0	700,000 *	(700,000)
11404	Beach Erosion - Local	500,000	0	500,000
11501	Animal Care & Protective Services Programs	291,944	0	291,944
11518	Jacksonville Veterans Memorial Wall Trust	62,688	0	62,688
11526	General Trust & Agency - Appropriated	350,000	391,719 *	(41,719)
11528	General Trust & Agency	575,000	0	575,000
11532	Art In Public Places Trust Fund	196,575	0	196,575
11560	Endangered Historic Adaptable Buildings	0	0	0
15107	Library Conference Facility Trust	95,813	0	95,813

INTERFUND CONTRIBUTIONS

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

		<u>Transfers In</u>	<u>Transfers Out</u>	<u>Net</u>
SPECIAL REVENUE FUNDS - Continued				
15202	Court Cost Courthouse Trust Fund	0	2,059,614	(2,059,614)
	Transfers Out to Debt Service Funds	1,706,066		
	Other Transfers	<u>0</u>		
15203	Recording Fees Technology	231,541	0	231,541
15204	Duval County Teen Court Programs Trust	153,995	0	153,995
15213	Court Costs \$65 Fee FS: 939 185	<u>983,701</u>	<u>0</u>	<u>983,701</u>
	Total Special Revenue Funds	<u>62,673,962</u>	<u>526,261,101</u>	<u>(463,587,139)</u>
CAPITAL PROJECT FUNDS				
32XXX	Authorized Capital Projects	<u>447,933,622</u> *	<u>0</u>	<u>447,933,622</u>
	Total Capital Project Funds	<u>447,933,622</u>	<u>0</u>	<u>447,933,622</u>
ENTERPRISE FUNDS				
41102	Public Parking	0	1,060,000 *	(1,060,000)
41108	Parking Capital Improvement	60,000 *	0	60,000
43101	Solid Waste Disposal	93,005,218	58,829,926	34,175,292
43301	Solid Waste Facilities Mitigation	0	221,696	(221,696)
43302	Solid Waste Class III Mitigation	0	1,263,000 *	(1,263,000)
43303	Solid Waste - Teye Brown	0	236,178 *	(236,178)
44101	Stormwater Service	0	11,618,891 *	(11,618,891)
44102	Stormwater Services - Capital Projects	11,618,891 *	0	11,618,891
45102	Equestrian Center	552,873	0	552,873
46101	Sports Complex CIP	0	5,469,941	(5,469,941)
	Transfers Out to Debt Service Funds	5,469,941		
	Other Transfers	<u>0</u>		
47101	City Venues - City	24,278,436	23,272,178	1,006,258
	Transfers Out to Debt Service Funds	0		
	Other Transfers	<u>23,272,178</u>		
47102	City Venues - ASM	23,209,490	0	23,209,490
47105	City Venues - Debt Service Fund	<u>43,793,441</u>	<u>0</u>	<u>43,793,441</u>
	Total Enterprise Funds	<u>196,518,349</u>	<u>101,971,810</u>	<u>94,546,539</u>

INTERFUND CONTRIBUTIONS

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

	<u>Transfers In</u>		<u>Transfers Out</u>	<u>Net</u>
INTERNAL SERVICES FUNDS				
51102 Motor Pool - Vehicle Replacement	13,696,439		0	13,696,439
51103 Motor Pool - Direct Replacement	0		3,696,439	(3,696,439)
53101 Information Technologies	0		57,911	(57,911)
53102 Radio Communication	57,911		0	57,911
53103 Tech System Development	0		1,788,549	(1,788,549)
53104 Technology Equipment Refresh	719,106		0	719,106
53105 Radio Equipment Refresh	0		719,106	(719,106)
53106 IT System Development Fund	1,788,549		20,769	1,767,780
54101 Public Building Allocations	1,000,000		4,147,709	(3,147,709)
Transfers Out to Debt Service Funds		2,147,709		
Transfers to Capital Project Funds		2,000,000 *		
57101 Debt Management Fund	0		88,295,943	(88,295,943)
Transfers Out to Debt Service Funds		88,295,943		
Other Transfers		0		
Total Internal Service Funds	17,262,005		98,726,426	(81,464,421)
TOTAL ALL FUNDS	825,224,520		994,666,433	(169,441,913)

**HISTORICAL CITY BUDGET
MAJOR FUND TYPE**

GENERAL FUND

	FY23 Actuals	FY24 Adopted	FY25 Approved
REVENUES			
Charges for Services	87,931,792	88,513,189	91,216,584
Fines and Forfeits	1,427,623	1,306,485	1,411,555
Fund Balance Appropriation	20,928,464	111,788,909	133,728,500
Intergovernmental Revenue	515,764	581,487	582,487
Miscellaneous Revenue	40,805,375	34,513,464	48,349,267
Other Sources	269,959	15,000,000	15,000,000
Other Taxes	138,003,746	137,087,047	140,905,217
Permits, Fees and Special Assessments	47,656,514	48,643,961	43,938,917
Property Taxes	909,761,957	1,030,383,976	1,103,688,826
State Shared Revenue	240,543,010	240,259,990	240,899,762
Transfers From Component Units	134,318,099	134,735,122	148,986,015
Transfers From Other Funds	91,764,648	76,065,231	100,836,582
	<u>1,713,926,951</u>	<u>1,918,878,861</u>	<u>2,069,543,712</u>
EXPENDITURES - By Function			
Court-Related	11,454,172	11,915,928	11,712,941
Culture/Recreation	83,447,947	90,709,716	91,589,332
Economic Environment	30,457,019	43,774,371	49,119,055
General Government	196,530,774	369,836,300	427,148,819
Human Services	81,720,951	92,085,082	117,322,316
Other Uses & Other Non-Operating	231,081,577	259,646,785	268,307,096
Physical Environment	26,641,840	38,551,174	37,651,852
Public Safety	907,264,766	973,098,434	1,028,842,352
Transportation	36,203,160	39,261,071	37,849,949
	<u>1,604,802,206</u>	<u>1,918,878,861</u>	<u>2,069,543,712</u>

PENSION TRUST AND PERMANENT FUNDS

	FY23 Actuals	FY24 Adopted	FY25 Approved
REVENUES			
Miscellaneous Revenue	421,968,351	19,978,095	24,287,624
Transfers From Other Funds	0	0	0
	<u>421,968,351</u>	<u>19,978,095</u>	<u>24,287,624</u>
EXPENDITURES - By Function			
General Government	272,293,191	19,978,095	24,287,624
Other Uses & Other Non-Operating	0	0	0
	<u>272,293,191</u>	<u>19,978,095</u>	<u>24,287,624</u>

**HISTORICAL CITY BUDGET
MAJOR FUND TYPE**

SPECIAL REVENUE FUNDS

	FY23 Actuals	FY24 Adopted	FY25 Approved
REVENUES			
Charges for Services	18,598,591	17,948,076	18,822,785
Fines and Forfeits	1,222,130	677,000	710,745
Fund Balance Appropriation	9,858,252	3,006,209	7,919,993
Intergovernmental Revenue	55,000	0	0
Miscellaneous Revenue	34,861,580	10,922,505	21,444,234
Other Taxes	321,544,988	315,287,824	713,186,048
Permits, Fees and Special Assessments	32,111,192	18,398,500	18,874,000
Property Taxes	32,277,210	37,132,941	38,721,830
State Shared Revenue	6,585,094	5,191,561	5,833,184
Transfers From Component Units	22,046,715	22,721,606	22,395,202
Transfers From Other Funds	53,240,041	61,967,318	62,673,962
	532,400,793	493,253,540	910,581,983
EXPENDITURES - By Function			
Court-Related	4,284,565	3,910,713	3,971,427
Culture/Recreation	6,955,003	7,913,789	7,258,127
Economic Environment	34,826,261	54,774,068	56,871,179
General Government	5,135,761	52,505,932	6,581,039
Human Services	42,312,009	10,394,316	63,851,684
Other Uses & Other Non-Operating	101,418,088	116,689,718	526,261,101
Physical Environment	7,117,868	2,478,594	2,121,961
Public Safety	20,792,648	25,351,365	30,458,039
Transportation	213,536,268	219,235,045	213,207,426
	436,378,471	493,253,540	910,581,983

CAPITAL PROJECT FUNDS

	FY23 Actuals	FY24 Adopted	FY25 Approved
REVENUES			
Charges for Services	328,879	0	149,155
Miscellaneous Revenue	3,231,470	0	0
Other Sources	219,166,035	331,846,264	(153,775,427)
Transfers From Other Funds	18,974,996	24,372,428	447,933,622
	241,701,380	356,218,692	294,307,350
EXPENDITURES - By Function			
Culture/Recreation	23,650,901	46,480,612	50,705,382
Economic Environment	3,213,721	0	700,000
General Government	119,709,094	103,961,364	75,831,249
Physical Environment	7,427,273	5,796,000	1,600,000
Public Safety	29,179,711	26,050,000	28,210,000
Transportation	58,072,562	173,930,716	137,260,719
	241,253,262	356,218,692	294,307,350

**HISTORICAL CITY BUDGET
MAJOR FUND TYPE**

ENTERPRISE FUNDS

	FY23 Actuals	FY24 Adopted	FY25 Approved
REVENUES			
Charges for Services	143,077,073	134,513,423	138,299,948
Fines and Forfeits	386,543	366,624	464,224
Fund Balance Appropriation	0	371,554	1,865,769
Miscellaneous Revenue	24,688,964	17,881,154	28,935,766
Other Sources	43,835,569	1,550,000	221,368,345
Other Taxes	22,369,944	22,250,344	20,086,521
Permits, Fees and Special Assessments	14,256,379	14,398,657	15,549,982
Transfers From Other Funds	114,920,697	163,007,496	196,518,349
	<u>363,535,169</u>	<u>354,339,252</u>	<u>623,088,904</u>
EXPENDITURES - By Function			
Culture/Recreation	77,155,070	122,834,694	142,096,305
General Government	31,712,854	6,966,511	170,786,856
Other Uses & Other Non-Operating	59,385,864	65,652,535	101,971,810
Physical Environment	143,136,831	153,640,455	202,992,805
Public Safety	373,918	399,450	419,632
Transportation	3,801,751	4,845,607	4,821,496
	<u>315,566,288</u>	<u>354,339,252</u>	<u>623,088,904</u>

INTERNAL SERVICE FUNDS

	FY23 Actuals	FY24 Adopted	FY25 Approved
REVENUES			
Charges for Services	436,414,907	463,302,737	471,220,760
Fund Balance Appropriation	227,030	7,988,268	22,916,541
Intergovernmental Revenue	75,000	0	0
Miscellaneous Revenue	8,735,765	6,703,789	9,133,781
Other Sources	285,600,382	356,848,710	98,496,316
Transfers From Other Funds	29,510,926	645,204	17,262,005
	<u>760,564,010</u>	<u>835,488,708</u>	<u>619,029,403</u>
EXPENDITURES - By Function			
General Government	338,416,874	756,942,672	520,302,977
Other Uses & Other Non-Operating	92,628,765	78,546,036	98,726,426
	<u>431,045,639</u>	<u>835,488,708</u>	<u>619,029,403</u>

City of Jacksonville, Florida
Summary of Budgets

		FY 2024-2025			
		FY 2023-2024 Adopted	Mayor's Proposed	Council Approved	Change
General Fund - Fund					
00111	General Fund Operating	1,758,131,300	1,923,316,527	1,883,324,129	125,192,829
00112	Mosquito Control State 1	80,907	81,324	81,324	417
00113	Special Events - General Fund	11,320,606	11,094,170	10,994,170	(326,436)
00116	Downtown Economic Development Fund	250,000	0	250,000	0
00119	Emergency Reserve	103,463,496	128,783,184	128,783,184	25,319,688
00131	Journey Forward	0	0	600,000	600,000
00191	Property Appraiser	12,557,172	12,609,057	14,381,774	1,824,602
00192	Clerk Of The Court	7,128,835	5,087,026	5,277,026	(1,851,809)
00193	Tax Collector	25,946,545	25,852,105	25,852,105	(94,440)
Total General Fund - Fund		1,918,878,861	2,106,823,393	2,069,543,712	150,664,851
Special Revenue Funds					
10101	Concurrency Management System	745,726	843,123	843,123	97,397
10201	Air Pollution Tag Fee	699,491	584,581	584,581	(114,910)
10301	Tourist Development Council	11,088,533	10,787,269	11,037,269	(51,264)
10304	Tourist Development Special Revenue	790,001	863,601	988,601	198,600
10401	Streets & Highways 5-Year Road Program	9,000,202	9,841,898	9,841,898	841,696
10402	Local Option Half Cent Transportation	134,298,864	130,616,426	130,616,426	(3,682,438)
10403	Local Option Gas Tax-Fund	37,225,064	35,571,101	35,571,101	(1,653,963)
10404	5 Cent Local Option Gas Tax	31,466,897	30,373,947	30,373,947	(1,092,950)
10405	9 Cent Local Option Gas Tax	7,244,018	6,804,054	6,804,054	(439,964)
10701	911 Emergency User Fee	7,623,356	8,057,743	8,945,421	1,322,065
10801	Downtown Northbank CRA Trust	17,803,406	18,491,371	18,491,371	687,965
10802	Downtown Southbank CRA Trust	7,633,038	7,753,794	7,753,794	120,756
10803	Jacksonville Beach Tax Increment - Non-CAFR	10,178,273	11,363,656	11,363,656	1,185,383
10805	King Soutel Crossing CRA Trust Fund	2,944,238	3,690,840	3,690,840	746,602
10806	Arlington CRA Trust	2,901,891	3,000,487	3,000,487	98,596
10901	Kids Hope Alliance Fund	54,177,670	54,252,114	54,252,114	74,444
10904	Kids Hope Alliance Trust Fund	428,000	200,000	200,000	(228,000)
10905	Youth Travel Trust - KHA	50,000	50,000	50,000	0
10906	Jacksonville Upward Mobility Program	350,850	310,000	310,000	(40,850)
11001	Better Jacksonville Trust Fund BJP	112,755,670	520,080,686	520,504,005	407,748,335
11103	Homelessness Initiatives Special Revenue Fund	0	11,240,000	2,240,000	2,240,000
11301	Huguenot Park	1,192,054	1,208,115	1,208,115	16,061
11302	Kathryn A Hanna Park Improvement	2,841,411	2,876,654	3,344,053	502,642
11306	Florida Boater Improvement Program	110,559	110,000	110,000	(559)
11308	Cecil Field Commerce Center	1,463,981	1,681,804	1,681,804	217,823
11312	Cecil Commerce Center	3,453,826	3,351,756	3,351,756	(102,070)
11404	Beach Erosion - Local	250,000	500,000	500,000	250,000
11501	Animal Care & Protective Services Programs	1,056,065	1,110,022	1,110,022	53,957
11507	Driver Education Safety Trust Fund	297,274	300,034	300,034	2,760
11518	Jacksonville Veterans Memorial Trust	60,862	62,688	62,688	1,826
11526	General Trust & Agency - Carryforward Council-	422,000	166,466	516,466	94,466
11528	General Trust & Agency	800,000	400,000	775,000	(25,000)
11532	Art In Public Places Trust Fund	615,022	196,575	196,575	(418,447)
11560	Restore Endangered Historic Adaptable Building	500,000	0	0	(500,000)
15104	Building Inspection	21,877,264	26,565,211	26,137,504	4,260,240
15106	Veterinary Services	191,000	191,000	191,000	0
15107	Library Conference Facility Trust	481,035	322,958	322,958	(158,077)
15111	Opioid Settlement Fund	345,645	5,581,474	5,581,474	5,235,829
15202	Court Cost Courthouse Trust Fund	2,274,755	2,895,103	2,895,103	620,348
15203	Recording Fees Technology	1,774,315	1,746,019	1,615,651	(158,664)
15204	Duval County Teen Court Programs Trust	499,175	500,466	500,466	1,291

City of Jacksonville, Florida
Summary of Budgets

		FY 2024-2025			
		FY 2023-2024	Mayor's	Council	
		Adopted	Proposed	Approved	Change
15213	Court Costs \$65 Fee FS: 939 185	2,313,006	1,181,246	1,681,246	(631,760)
15302	Hazardous Waste Program - SQG	498,597	463,546	463,546	(35,051)
15304	Tree Protection & Related Expenditures	530,506	573,834	573,834	43,328
Total Special Revenue Funds		493,253,540	916,761,662	910,581,983	417,328,443
Capital Project Funds					
32102	General Capital Projects	630,000	254,503	149,155	(480,845)
32111	Authorized Capital Projects	0	0	0	0
32124	Authorized Capital Projects - FY23 and Forward	355,588,692	220,478,618	294,158,195	(61,430,497)
Total Capital Project Funds		356,218,692	220,733,121	294,307,350	(61,911,342)
Enterprise Funds					
41102	Public Parking	4,845,607	5,881,496	5,881,496	1,035,889
41108	Parking Capital Improvement	0	60,000	60,000	60,000
42101	Motor Vehicle Inspection	399,450	419,632	419,632	20,182
43101	Solid Waste Disposal	144,927,215	183,977,153	183,977,153	39,049,938
43102	Contamination Assessment	420,130	450,633	450,633	30,503
43103	Landfill Closure	3,231,724	3,042,587	3,042,587	(189,137)
43105	Solid Waste General Capital Projects	1,550,000	46,250,000	46,250,000	44,700,000
43301	Solid Waste Facilities Mitigation	257,782	272,723	272,723	14,941
43302	Solid Waste Class III Mitigation	443,736	1,263,000	1,263,000	819,264
43303	SW Facilities Mitigation Projects	234,008	236,178	236,178	2,170
44101	Stormwater Service	33,879,304	34,458,290	34,458,290	578,986
44102	Stormwater Services - Capital Projects	11,220,697	11,618,891	11,618,891	398,194
45102	Equestrian Center-NFES Horse	543,518	335,869	557,565	14,047
46101	Sports Complex CIP	9,976,933	9,552,419	9,552,419	(424,514)
47101	City Venues-City	36,744,695	37,263,198	37,263,198	518,503
47102	City Venues-ASM	48,189,611	53,257,431	53,257,431	5,067,820
47103	Capital Projects-City Venues Surcharge	4,195,090	4,607,801	4,607,801	412,711
47105	City Venues-Debt Service	53,279,752	54,801,562	54,801,562	1,521,810
47125	City Venues Capital Project Fund	0	175,118,345	175,118,345	175,118,345
Total Enterprise Funds		354,339,252	622,867,208	623,088,904	268,749,652
Internal Service Funds					
51101	Motor Pool	42,218,949	41,757,915	41,757,915	(461,034)
51102	Motor Pool - Vehicle Replacement	34,332,519	41,085,156	41,085,156	6,752,637
51103	Motor Pool - Direct Replacement	645,204	3,696,439	3,696,439	3,051,235
52101	Copy Center	2,801,435	2,731,659	2,681,659	(119,776)
53101	Information Technologies	43,764,400	41,987,270	42,043,030	(1,721,370)
53102	Radio Communication	6,161,003	4,890,945	4,948,856	(1,212,147)
53103	Tech System Development	0	1,788,549	1,788,549	1,788,549
53104	Technology Equipment Refresh	3,541,630	3,866,824	4,001,064	459,434
53105	Radio Equipment Refresh	0	719,106	719,106	719,106
53106	IT System Development Fund	13,971,924	17,803,070	17,803,070	3,831,146
54101	Public Building Allocations	59,506,571	58,185,971	58,385,971	(1,120,600)
55101	Office Of General Counsel-Fund	14,360,953	14,253,459	14,253,459	(107,494)
56101	Self Insurance	63,210,812	72,698,501	72,698,501	9,487,689
56201	Group Health	92,556,833	117,843,609	104,335,042	11,778,209
56301	Insured Programs	20,320,914	20,334,976	20,334,976	14,062
57101	Debt Management Fund	438,095,561	108,061,429	188,496,610	(249,598,951)
Total Internal Service Funds		835,488,708	551,704,878	619,029,403	(216,459,305)
Pension Trust Funds					
65101	General Employees Pension Trust	17,732,619	21,050,717	21,050,717	3,318,098
65103	Correctional Officers Pension Trust	2,216,326	3,067,201	3,067,201	850,875

City of Jacksonville, Florida
Summary of Budgets

			FY 2024-2025		
		FY 2023-2024 Adopted	Mayor's Proposed	Council Approved	Change
65110	GEDC Survivor & Disability Plan	17,898	107,457	107,457	89,559
65111	PSDC Survivor & Disability Plan	11,252	62,249	62,249	50,997
	Total Pension Trust Funds	19,978,095	24,287,624	24,287,624	4,309,529
	Total For All Subfunds	3,978,157,148	4,443,177,886	4,540,838,976	562,681,828

BUDGETED REVENUE, EXPENDITURES AND RESERVES

	General Fund	Permanent Funds	Special Revenue Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	Pension Trust Funds	Total
Revenue:								
Ad Valorem Taxes	1,103,688,826	0	38,721,830	0	0	0	0	1,142,410,656
Building Permits	425,000	0	18,608,000	0	0	0	0	19,033,000
Communication Services Tax	30,322,319	0	0	0	0	0	0	30,322,319
Contributions - Donations From Private Sources	375,275	0	797,485	0	7,597,556	0	0	8,770,316
Contributions From Other Local Units	148,986,015	0	22,395,202	0	0	0	0	171,381,217
Court-related Revenue	375,000	0	3,785,793	0	0	0	0	4,160,793
Culture And Recreation	772,956	0	3,752,000	149,155	11,147,406	0	0	15,821,517
Debt Proceeds	15,000,000	0	0	(153,775,427)	221,368,345	98,496,316	0	181,089,234
Disposition Of Fixed Assets	100,000	0	1,772,995	0	0	1,196,482	0	3,069,477
Federal Grants	39,000	0	0	0	0	0	0	39,000
Federal Payments	24,000	0	0	0	0	0	0	24,000
Fines - Local Ordinance Violation	397,876	0	448,580	0	464,224	0	0	1,310,680
Franchise Fees	43,498,417	0	0	0	15,442,832	0	0	58,941,249
General Government	15,896,433	0	1,593,444	0	(50,816)	471,213,560	0	488,652,621
Human Services	2,893,793	0	975,927	0	0	0	0	3,869,720
Impact Fees	0	0	250,000	0	0	0	0	250,000
Interest and Other Earnings	29,866,789	0	8,802,790	0	3,015,770	6,988,580	0	48,673,929
Judgement And Fines	769,179	0	262,165	0	0	0	0	1,031,344
Local Business Taxes	7,015,091	0	0	0	0	0	0	7,015,091
Local Option, Use & Fuel Taxes	1,256,662	0	713,186,048	0	20,086,521	0	0	734,529,231
Non-Operating Sources	133,728,500	0	7,919,993	0	1,865,769	22,916,541	0	166,430,803
Other Charges For Services	14,818,086	0	275,150	0	9,961,183	0	0	25,054,419
Other Judgements, Fines, and Forfeits	244,500	0	0	0	0	0	0	244,500
Other Miscellaneous Revenue	17,921,413	0	6,369,366	0	7,388,653	817,100	0	32,496,532
Other Permits, Fees And Licenses	15,500	0	16,000	0	107,150	0	0	138,650
Pension Fund Contributions	0	0	0	0	0	0	24,287,624	24,287,624
Physical Environment	485,221	0	947,180	0	110,849,310	0	0	112,281,711
Public Safety	55,252,095	0	7,493,291	0	335,000	0	0	63,080,386
Rents And Royalties	85,790	0	3,701,598	0	9,435,683	131,619	0	13,354,690
Sale Of Surplus Materials And Scrap	0	0	0	0	1,498,104	0	0	1,498,104
State Grants	519,487	0	0	0	0	0	0	519,487
State Shared Revenues	240,899,762	0	5,833,184	0	0	0	0	246,732,946
Transfer In	100,836,582	0	62,673,962	447,933,622	196,518,349	17,262,005	0	825,224,520
Transportation	723,000	0	0	0	6,057,865	7,200	0	6,788,065
Utility Service Taxes	102,311,145	0	0	0	0	0	0	102,311,145
Total Revenue:	2,069,543,712	0	910,581,983	294,307,350	623,088,904	619,029,403	24,287,624	4,540,838,976

BUDGETED REVENUE, EXPENDITURES AND RESERVES

	General Fund	Permanent Funds	Special Revenue Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	Pension Trust Funds	Total
Expenditures - Departmental:								
Personnel Expenses	1,020,539,217	0	30,225,657	0	35,271,451	45,585,657	563,625	1,132,185,607
Operating Expenses	366,532,423	0	56,402,280	0	177,687,754	307,316,885	23,216,232	931,155,574
Capital Outlay	5,533,454	0	31,658,751	294,307,350	242,472,524	54,694,717	1	628,666,797
Grants and Aids	104,615,686	0	203,493,381	0	0	274,077	0	308,383,144
Other Uses	250,690	0	3,305,758	0	3,019,174	3,986,353	507,766	11,069,741
Total Departmental:	1,497,471,470	0	325,085,827	294,307,350	458,450,903	411,857,689	24,287,624	3,011,460,863
Expenditures - Non Departmental:								
Cash Carryover	128,783,184	0	605,588	0	1,457,670	2,056,629	0	132,903,071
Contingencies (Separate Schedule)	77,568,012	0	56,593,791	0	2,351,552	0	0	136,513,355
Contributions and Transfers to Other Funds	230,212,327	0	450,297,892	0	98,873,144	10,430,483	0	789,813,846
Contributions to Other Local Units	9,977,910	0	0	0	0	0	0	9,977,910
Transfers Out to Pay Debt Interest	12,179,091	0	2,198,272	0	1,201,666	46,745,207	0	62,324,236
Transfers Out to Pay Debt Principal	25,910,678	0	73,752,937	0	1,895,000	41,535,736	0	143,094,351
Transfers Out to Pay Fiscal Agent Fees	5,000	0	12,000	0	2,000	15,000	0	34,000
Debt Service Payment - Interest or Principal	0	0	0	0	0	8,995,150	0	8,995,150
Debt Service Payment - Interest	31,967,705	0	485,676	0	9,788,156	902,992	0	43,144,529
Debt Service Payment - Principal	49,032,386	0	1,500,000	0	49,066,813	5,285,000	0	104,884,199
Fiscal Agent and Other Debt Fees	6,435,949	0	50,000	0	2,000	91,205,517	0	97,693,466
Total Non Departmental:	572,072,242	0	585,496,156	0	164,638,001	207,171,714	0	1,529,378,113
Total Appropriations, Contingency and Cash Carryover:	2,069,543,712	0	910,581,983	294,307,350	623,088,904	619,029,403	24,287,624	4,540,838,976

BUDGETED REVENUE, EXPENDITURES AND RESERVES
Contingency Detail

General Fund	FY25 Approved	
Operating Contingencies		
City Council Operating Contingency	\$100,000	
Special Council Contingency (FY24 Contingency)	(\$139,118)	
Mayor Executive Operating Contingency	\$100,000	
Grant Match		
Continuation Grant Match - Schedule B1b	\$3,278,136	
F.I.N.D Grant Match - Schedule B1c	\$2,700,000	
Reserve for Federal Programs	\$250,000	
Councilmember Conflicts		
Councilmember Conflict Bill 2024-512	\$600,000	
Councilmember Conflict Bill 2024-513	\$1,891,057	
Councilmember Conflict Bill 2024-514	\$1,812,937	
Councilmember Conflict Bill 2024-509	\$7,200,000	
Councilmember Conflict - FY25 Legislation Pending	\$1,775,000	
One Time Contingency		
Union Negotiations / Collective Bargaining	<u>\$58,000,000</u>	Note (a)
	\$77,568,012	

(a) FY23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). Negotiations for the successor agreements for non-public safety unions will commence during FY25. New three-year agreements were reached with IAFF and FOP after the budget was submitted to City Council.

The estimated budget impact of wage increases was placed in a FY24-25 contingency. Separate legislation will be filed to move funding to the appropriate department budgets. Of the \$58 million contingency; departments that report to the Sheriff will receive a total of \$32.7 million, the Fire and Rescue department will receive a total of \$19.8 million, non-public safety areas and departments will receive the remaining \$5.5 million.

Special Revenue Funds	FY25 Approved	Notes - Additional Detail In Fund Write Up
Fund 10304 - Tourist Development Special Revenue	\$250,001	
Fund 10801 - Downtown Northbank CRA Trust	\$1,000,000	Riverfront Plaza Restaurant
Fund 10802 - Downtown Southbank CRA Trust	\$1,500,000	St Johns River Park Restaurant
Fund 10901 - Kids Hope Alliance Fund	\$46,968,032	Councilmember Conflict Bill 2024-511
Fund 11103 - Homelessness Initiatives Special Revenue Fund	\$2,240,000	
Fund 11518 - Jacksonville Veterans Memorial Trust	\$10,001	
Fund 11526 - General Trust & Agency	(\$142,721)	
Fund 15111 - Opioid Settlement Fund	<u>\$4,768,478</u>	Councilmember Conflict Bill 2024-510
	\$56,593,791	

Enterprise Funds	FY25 Approved	Notes - Additional Detail In Fund Write Up
Fund 47105 - City Venues-Debt Service	\$2,351,552	Municipal Stadium Future Debt Reduction

SCHEDULE OF APPROPRIATIONS BY DEPARTMENT

Department	Personnel Expenses	Operating Expenses	Capital Outlay	Grants And Aids	Other Uses	Total
General Funds:						
Advisory Boards And Commissions	457,284	135,225	2			592,511
City Council	8,412,321	3,623,335	4			12,035,660
Clerk of the Court-Center	2,613,331	3,556,476	4		701,431	6,871,242
Corrections	116,446,854	50,792,149				167,239,003
Courts	585,215	5,558,821	28,120			6,172,156
Downtown Investment Authority	1,466,357	1,438,662	2		(1,427,834)	1,477,187
Employee Services	4,534,090	3,813,365	1		43,423	8,390,879
Executive Office of the Mayor	4,100,833	1,481,054	1			5,581,888
Executive Office of the Sheriff	5,544,571	2,356,880				7,901,451
Finance and Administration	13,034,108	11,049,900	2	3		24,084,013
Fire and Rescue-Center	337,567,598	42,160,159	661,041	5,029,299		385,418,097
Health Administrator		697,781		1,205,535		1,903,316
Investigations & Homeland Security	99,272,308	7,491,136				106,763,444
Jacksonville Human Rights Commission	811,927	209,245	1			1,021,173
Jax Citywide Activities	(5,271,752)	44,906,920		94,058,842		133,694,010
Medical Examiner	5,125,558	2,053,830	1			7,179,389
Military Affairs and Veterans	1,385,757	272,232	2	1,000		1,658,991
Neighborhoods	16,635,951	8,298,669	2	400,000		25,334,622
Office of Economic Development	1,935,414	553,554	2	208,000	(521,988)	2,174,982
Office of Ethics	755,260	63,928	1			819,189
Office of General Counsel-Center	71,474	109,790	1		(28,544)	152,721
Office of Property Appraiser	11,908,338	2,622,340	1			14,530,679
Office of State's Attorney		2,911,763	1			2,911,764
Office of the Inspector General	1,371,428	241,308	3			1,612,739
Parks, Recreation & Community Services	26,071,437	39,554,362	4	3,713,007		69,338,810
Patrol & Enforcement	225,205,417	27,156,393				252,361,810
Personnel & Professional Standards	32,750,949	7,749,360				40,500,309
Planning and Development	3,963,337	1,276,096	1		111,194	5,350,628
Police Services	34,203,573	24,255,853				58,459,426
Public Defender's		2,537,520	1			2,537,521
Public Library	24,291,186	10,531,337	4,644,252		1,400,304	40,867,079
Public Works	20,017,322	47,809,995	200,002		(27,296)	68,000,023
Supervisor of Elections	5,086,447	3,269,673	1			8,356,121
Tax Collector Department	20,185,324	5,993,312	1			26,178,637
Total General Funds	\$ 1,020,539,217	\$ 366,532,423	\$ 5,533,454	\$ 104,615,686	\$ 250,690	\$ 1,497,471,470

SCHEDULE OF APPROPRIATIONS BY DEPARTMENT

Department	Personnel Expenses	Operating Expenses	Capital Outlay	Grants And Aids	Other Uses	Total
Special Revenue Funds:						
City Council	225,201	10,710,691			26,425	10,962,317
Courts	931,193	1,847,029	100,600			2,878,822
Downtown Investment Authority		5,702,293	7,275,000		1,305,135	14,282,428
Employee Services		200,000				200,000
Finance and Administration		200,740	157,260	800,034		1,158,034
Fire and Rescue-Center	2,896,410	224,237	2,001		131,603	3,254,251
Jax Citywide Activities	(96,068)	13,854,028		171,686,365		185,444,325
Kids Hope Alliance	5,181,738	1,831,915	2	249,999		7,263,654
Military Affairs and Veterans		52,687				52,687
Neighborhoods	921,325	1,295,496	1		107,003	2,323,825
Office of Economic Development	187,723	2,400,973		350,000	526,564	3,465,260
Office of State's Attorney		455,269	120,000			575,269
Parks, Recreation & Community Services	2,509,202	2,681,559	6	(82,532)	411,816	5,520,051
Planning and Development	16,687,843	6,974,051	2		797,212	24,459,108
Police Services	457,519	6,879,229	1,608,673			8,945,421
Public Defender's		518,865	1			518,866
Public Library	229,709	93,246	3			322,958
Public Works	93,862	479,972	22,395,202	30,489,515		53,458,551
Total Special Revenue Funds	\$ 30,225,657	\$ 56,402,280	\$ 31,658,751	\$ 203,493,381	\$ 3,305,758	\$ 325,085,827
Capital Project Funds:						
Fire and Rescue-Center			28,210,000			28,210,000
Office of Economic Development			700,000			700,000
Parks, Recreation & Community Services			46,516,178			46,516,178
Public Library			4,189,204			4,189,204
Public Works			214,691,968			214,691,968
Total Capital Project Funds	\$ -	\$ -	\$ 294,307,350	\$ -	\$ -	\$ 294,307,350

SCHEDULE OF APPROPRIATIONS BY DEPARTMENT

Department	Personnel Expenses	Operating Expenses	Capital Outlay	Grants And Aids	Other Uses	Total
Enterprise Funds:						
Downtown Investment Authority	2,263,297	2,110,633	190,003		303,552	4,867,485
Finance and Administration	343,361	50,222	1		26,048	419,632
Jax Citywide Activities	(257,931)	256,690				(1,241)
Neighborhoods	141,413	83,901	1		197,320	422,635
Parks, Recreation & Community Services	12,988,107	53,956,219	34,413,624			101,357,950
Public Works	19,793,204	121,230,089	207,868,895		2,492,254	351,384,442
Total Enterprise Funds	\$ 35,271,451	\$ 177,687,754	\$ 242,472,524	\$ -	\$ 3,019,174	\$ 458,450,903
Internal Services Funds:						
Employee Services	1,092,754	103,012,688	1		240,073	104,345,516
Finance and Administration	27,887,347	154,627,798	54,652,377	274,077	2,292,120	239,733,719
Jax Citywide Activities	(1,086,714)					(1,086,714)
Office of General Counsel-Center	12,232,020	1,893,963	1		397,175	14,523,159
Public Works	5,460,250	47,782,436	42,338		1,056,985	54,342,009
Total Internal Service Funds	\$ 45,585,657	\$ 307,316,885	\$ 54,694,717	\$ 274,077	\$ 3,986,353	\$ 411,857,689
Pension Funds:						
Pension Fund	563,625	23,216,232	1		507,766	24,287,624
Total Pension Funds	\$ 563,625	\$ 23,216,232	\$ 1	\$ -	\$ 507,766	\$ 24,287,624
Appropriations Grand Total	\$ 1,132,185,607	\$ 931,155,574	\$ 628,666,797	\$ 308,383,144	\$ 11,069,741	\$ 3,011,460,863

SCHEDULE OF APPROPRIATIONS BY DEPARTMENT
Summary by Major Fund Type

Department	General	Special Revenue	Capital Project	Enterprise	Internal Service	Pension Trust	Total
Advisory Boards And Commissions	592,511						592,511
City Council	12,035,660	10,962,317					22,997,977
Clerk of the Court-Center	6,871,242						6,871,242
Corrections	167,239,003						167,239,003
Courts	6,172,156	2,878,822					9,050,978
Downtown Investment Authority	1,477,187	14,282,428		4,867,485			20,627,100
Employee Services	8,390,879	200,000			104,345,516		112,936,395
Executive Office of the Mayor	5,581,888						5,581,888
Executive Office of the Sheriff	7,901,451						7,901,451
Finance and Administration	24,084,013	1,158,034		419,632	239,733,719		265,395,398
Fire and Rescue-Center	385,418,097	3,254,251	28,210,000				416,882,348
Health Administrator	1,903,316						1,903,316
Investigations & Homeland Security	106,763,444						106,763,444
Jacksonville Human Rights Commission	1,021,173						1,021,173
Jax Citywide Activities	133,694,010	185,444,325		(1,241)	(1,086,714)		318,050,380
Kids Hope Alliance		7,263,654					7,263,654
Medical Examiner	7,179,389						7,179,389
Military Affairs and Veterans	1,658,991	52,687					1,711,678
Neighborhoods	25,334,622	2,323,825		422,635			28,081,082
Office of Economic Development	2,174,982	3,465,260	700,000				6,340,242
Office of Ethics	819,189						819,189
Office of General Counsel-Center	152,721				14,523,159		14,675,880
Office of Property Appraiser	14,530,679						14,530,679
Office of State's Attorney	2,911,764	575,269					3,487,033
Office of the Inspector General	1,612,739						1,612,739
Parks, Recreation & Community Services	69,338,810	5,520,051	46,516,178	101,357,950			222,732,989
Patrol & Enforcement	252,361,810						252,361,810
Pension Fund						24,287,624	24,287,624
Personnel & Professional Standards	40,500,309						40,500,309
Planning and Development	5,350,628	24,459,108					29,809,736
Police Services	58,459,426	8,945,421					67,404,847
Public Defender's	2,537,521	518,866					3,056,387
Public Library	40,867,079	322,958	4,189,204				45,379,241
Public Works	68,000,023	53,458,551	214,691,968	351,384,442	54,342,009		741,876,993
Supervisor of Elections	8,356,121						8,356,121
Tax Collector Department	26,178,637						26,178,637
Total Major Fund Type:	\$ 1,497,471,470	\$ 325,085,827	\$ 294,307,350	\$ 458,450,903	\$ 411,857,689	\$ 24,287,624	\$ 3,011,460,863

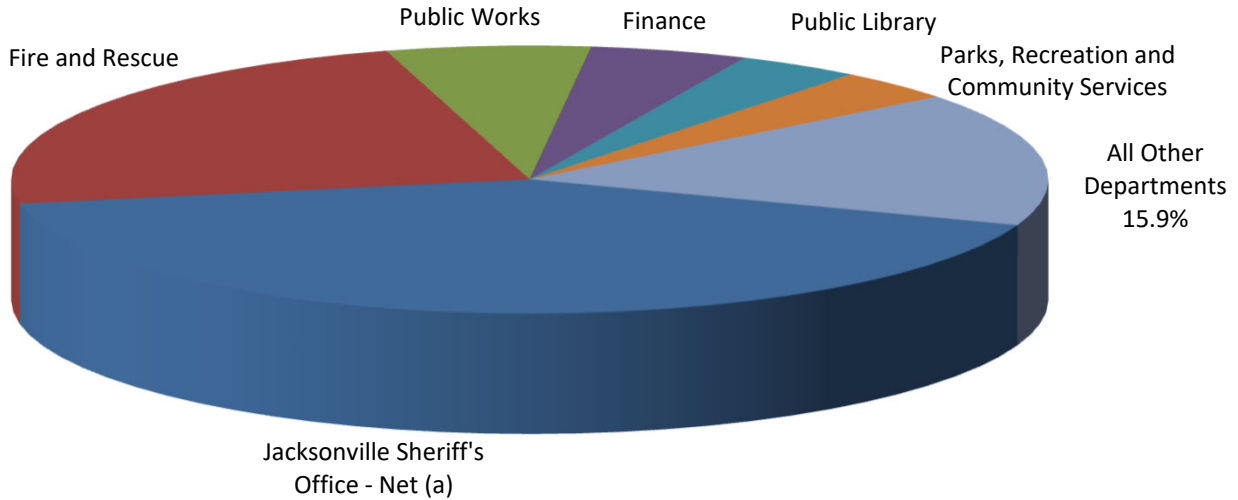
City of Jacksonville, Florida
Summary of Employee Cap by Fund

		FY 2023-2024 Adopted	FY 2024-2025		Change
			Mayor's Proposed	Council Approved	
General Fund - Fund					
00111	General Fund Operating	6,750	6,793	6,813	63
00113	Special Events - General Fund	13	13	13	0
00191	Property Appraiser	113	113	113	0
00192	Clerk Of The Court	36	36	36	0
00193	Tax Collector	254	254	254	0
Total General Fund - Fund		7,166	7,209	7,229	63
Special Revenue Funds					
10101	Concurrency Management System	6	7	7	1
10201	Air Pollution Tag Fee	6	6	6	0
10301	Tourist Development Council	2	2	2	0
10701	911 Emergency User Fee	5	5	5	0
10806	Arlington CRA Trust	0	1	1	1
10901	Kids Hope Alliance Fund	42	42	42	0
11301	Huguenot Park	10	10	10	0
11302	Kathryn A Hanna Park Improvement	17	17	17	0
11308	Cecil Field Commerce Center	6	6	6	0
11501	Animal Care & Protective Services Programs	1	1	1	0
15104	Building Inspection	178	189	189	11
15107	Library Conference Facility Trust	3	3	3	0
15111	Opioid Settlement Fund	2	2	2	0
15204	Duval County Teen Court Programs Trust	5	5	5	0
15213	Court Costs \$65 Fee FS: 939 185	9	9	9	0
15302	Hazardous Waste Program - SQG	5	5	5	0
15304	Tree Protection & Related Expenditures	1	1	1	0
Total Special Revenue Funds		298	311	311	13
Enterprise Funds					
41102	Public Parking	36	36	36	0
42101	Motor Vehicle Inspection	4	4	4	0
43101	Solid Waste Disposal	116	116	116	0
44101	Stormwater Service	53	53	53	0
Total Enterprise Funds		209	209	209	0
Internal Service Funds					
51101	Motor Pool	97	97	97	0
51102	Motor Pool - Vehicle Replacement	3	3	3	0
52101	Copy Center	5	5	5	0
53101	Information Technologies	118	128	123	5
53102	Radio Communication	10	10	11	1
54101	Public Building Allocations	61	61	61	0
55101	Office Of General Counsel-Fund	79	79	79	0
56101	Self Insurance	25	25	25	0
56201	Group Health	9	9	9	0
56301	Insured Programs	9	9	9	0
Total Internal Service Funds		416	426	422	6
Pension Trust Funds					
65101	General Employees Pension Trust	5	5	5	0
Total Pension Trust Funds		5	5	5	0
Total Employee Cap All Subfunds		8,094	8,160	8,176	82

GENERAL FUND OPERATING FUND -- 00111
EMPLOYEE CAP BY DEPARTMENT

	Adopted FY 2023-2024	Approved FY 2024-2025	Change From Prior Year
Advisory Boards And Commissions	5	5	0
City Council	65	65	0
Clerk of the Court-Center	0	0	0
Corrections	836	832	(4)
Courts	3	7	4
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
Health Administrator	0	0	0
Investigations & Homeland Security	520	511	(9)
Jacksonville Human Rights Commission	9	9	0
Jax Citywide Activities	0	0	0
Medical Examiner	35	35	0
Military Affairs and Veterans	14	14	0
Neighborhoods	209	223	14
Office of Economic Development	13	12	(1)
Office of Ethics	3	3	0
Office of General Counsel-Center	1	1	0
Office of State's Attorney	0	0	0
Office of the Inspector General	12	12	0
Parks, Recreation & Community Services	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 Defender's	0	0	0
Public Library	311	310	(1)
Public Works	296	296	0
Supervisor of Elections	32	34	2
GENERAL FUND - GENERAL SERVICES DISTRICT	6,750	6,813	63

PERSONNEL DISTRIBUTION BY DEPARTMENT

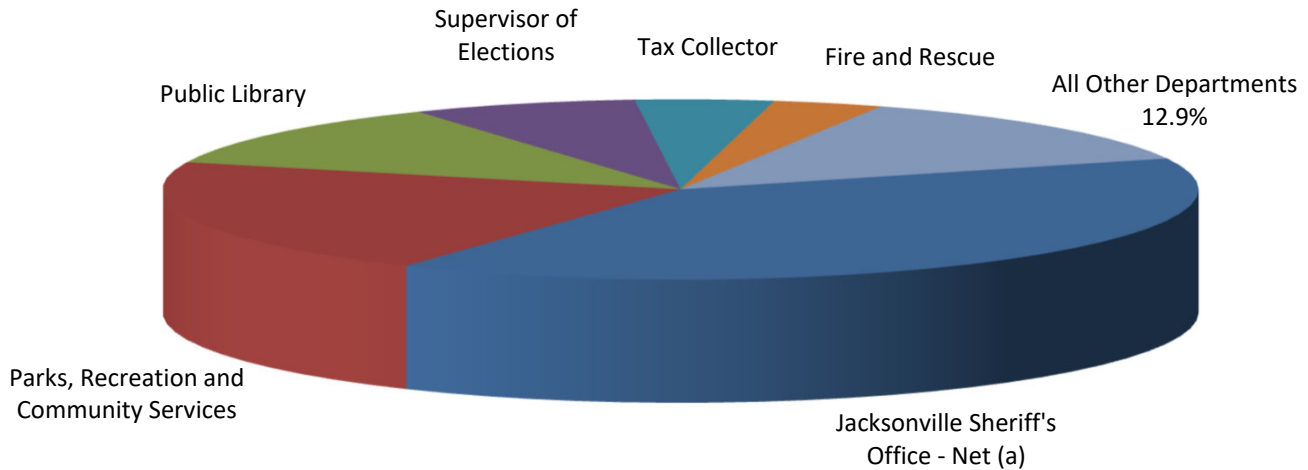


DEPARTMENT	CLASSIFIED POSITIONS				
	Fiscal Year 2022-23	Fiscal Year 2023-24	Fiscal Year 2024-25	Percent of Total	Percent Change
Jacksonville Sheriff's Office - Net (a)	3,258	3,357	3,395	41.7%	1.1%
Fire and Rescue	1,783	1,916	1,917	23.4%	0.1%
Public Works	523	521	521	6.4%	0.0%
Finance	387	390	402	4.9%	3.1%
Public Library	314	314	313	3.8%	(0.3%)
Parks, Recreation and Community Services	306	306	306	3.7%	0.0%
<u>All Other Departments</u>					
Tax Collector	254	254	254	3.1%	0.0%
Neighborhoods	228	227	241	2.9%	6.2%
Planning and Development	203	209	221	2.7%	5.7%
Office of Property Appraiser	113	113	113	1.4%	0.0%
Office of General Counsel	77	80	80	1.0%	0.0%
City Council	86	67 (b)	67 (b)	0.8%	0.0%
Employee Services	51	51	51	0.6%	0.0%
Downtown Investment Authority	48	48	48	0.6%	0.0%
Kids Hope Alliance	42	42	42	0.5%	0.0%
Clerk of the Court	36	36	36	0.4%	0.0%
Medical Examiner	35	35	35	0.4%	0.0%
Supervisor of Elections	32	32	34	0.4%	6.3%
Executive Office of the Mayor	21	23	23	0.3%	0.0%
Courts	17	17	21	0.3%	23.5%
Military Affairs and Veterans	14	14	14	0.2%	0.0%
Office of Economic Development	13	13	13	0.2%	0.0%
Office of the Inspector General	12	12	12	0.1%	0.0%
Jacksonville Human Rights Commission	7	9	9	0.1%	0.0%
Advisory Boards And Commissions	5	5	5	0.1%	0.0%
Office of Ethics	3	3	3	0.0%	0.0%
TOTAL	7,868	8,094	8,176	100.0%	1.0%

(a) Jacksonville Sheriff's Office is made up of six different departments, however, the position cap is listed as one Department for clarity.

(b) The annual budget bills 2023-504-E and 2024-504-E, and therefore this document, reflect a decrease of 19 positions within the City Council occurring in FY 2023-24. The true cap for the City Council is in fact unchanged at 86 positions. Due to Councilmember conflicts the 19 City Councilmember positions were removed from the annual budget bills to allow those Councilmembers to vote on the budget legislation. The positions and funding were added back to the position cap and budget effective 10/1/24 on a separate ordinance (2024-513-E). If not for this action by City Council, the cap for City Council would be 86 and the total city cap would be 8,195.

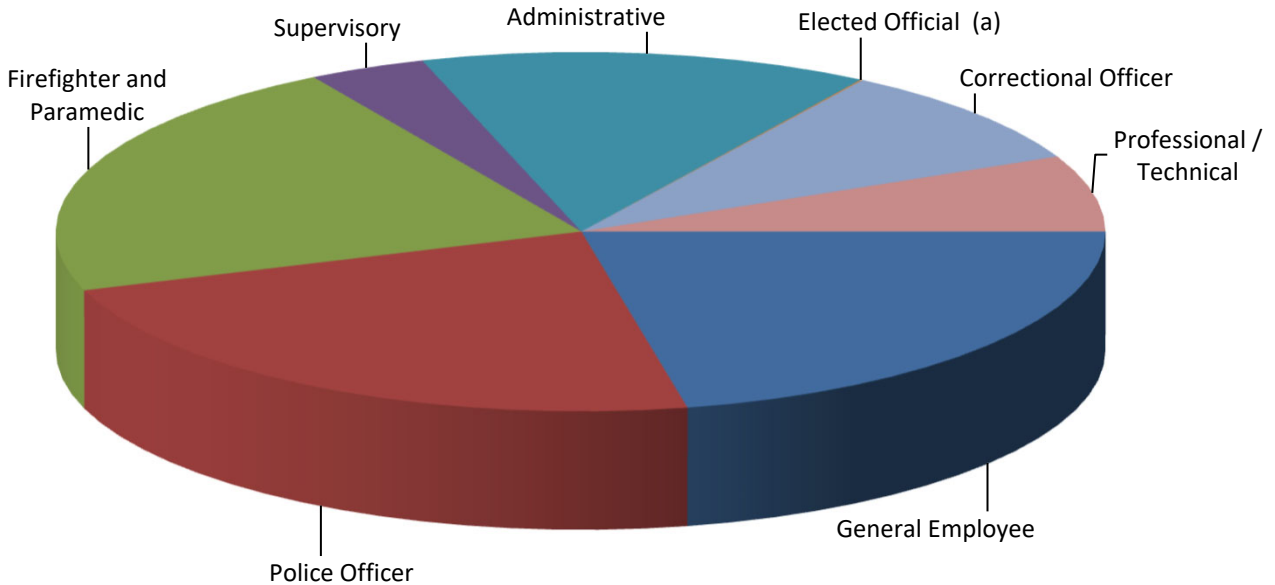
PART-TIME HOUR DISTRIBUTION BY DEPARTMENT



DEPARTMENT	PART-TIME HOURS				
	Fiscal Year 2022-23	Fiscal Year 2023-24	Fiscal Year 2024-25	Percent of Total	Percent Change
Jacksonville Sheriff's Office - Net (a)	678,084	644,822	638,027	39.5%	(1.1%)
Parks, Recreation and Community Services	334,597	334,597	339,797	21.0%	1.6%
Public Library	188,824	188,824	188,824	11.7%	0.0%
Supervisor of Elections	268,080	228,704	114,241	7.1%	(50.0%)
Tax Collector	70,122	70,122	70,122	4.3%	0.0%
Fire and Rescue	54,114	55,434	55,534	3.4%	0.2%
All Other Departments					
Finance	44,188	43,408	43,408	2.7%	0.0%
Neighborhoods	36,825	36,825	37,865	2.3%	2.8%
Kids Hope Alliance	107,100	107,100	25,000	1.5%	(76.7%)
Vacancy Pool	20,800	20,800	20,800	1.3%	0.0%
Planning and Development	11,757	12,797	15,397	1.0%	20.3%
Clerk of the Court	15,600	13,000	14,300	0.9%	10.0%
City Council	10,424	10,424	10,424	0.6%	0.0%
Public Works	8,046	8,046	8,046	0.5%	0.0%
Office of Property Appraiser	6,656	5,408	6,708	0.4%	24.0%
Employee Services	6,084	6,084	6,084	0.4%	0.0%
Downtown Investment Authority	4,360	4,360	4,360	0.3%	0.0%
Office of Economic Development	2,900	2,900	3,588	0.2%	23.7%
Executive Office of the Mayor	3,250	3,250	3,250	0.2%	0.0%
Office of General Counsel	2,840	2,840	2,840	0.2%	0.0%
Office of Ethics	2,340	2,340	2,340	0.1%	0.0%
Courts	2,290	2,290	2,290	0.1%	0.0%
Medical Examiner	2,080	2,080	2,080	0.1%	0.0%
Military Affairs and Veterans	2,080	2,080	2,080	0.1%	0.0%
Advisory Boards And Commissions	1,248	1,248	1,248	0.1%	0.0%
TOTAL	1,884,689	1,809,783	1,618,653	100.0%	(10.6%)

(a) Jacksonville Sheriff's Office is made up of six different departments, however, the position cap is listed as one Department for clarity.

PERSONNEL DISTRIBUTION BY EMPLOYEE TYPE



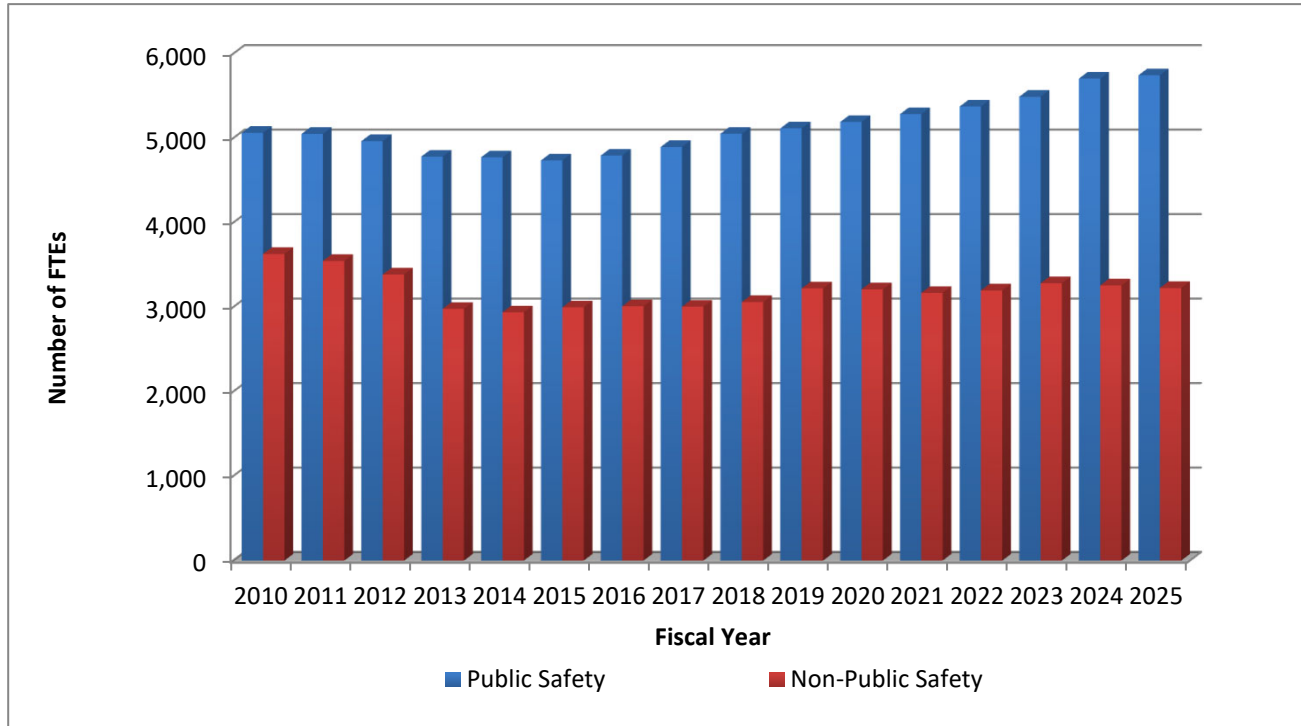
CLASSIFIED POSITIONS

GROUP DESCRIPTION	Fiscal Year 2022-23	Fiscal Year 2023-24	Fiscal Year 2024-25	Percent Of Total	Change
Police Officer	1,753	1,835	1,875	22.8%	40
General Employee	1,793	1,763	1,780	21.8%	17
Firefighter and Paramedic	1,656	1,786	1,780	21.8%	(6)
Administrative	1,046	1,095	1,133	13.9%	38
Correctional Officer	763	751	746	9.1%	(5)
Professional / Technical	536	554	561	6.9%	7
Supervisory	297	305	296	3.6%	(9)
Elected Official (a)	24	5	5	0.1%	0
Total	7,868	8,094	8,176	100%	82

(a) The annual budget bills 2023-504-E and 2024-504-E, and therefore this document, reflect a decrease of 19 positions within this category occurring in FY 2023-24. The true cap for this category is in fact unchanged at 24 positions. Due to Councilmember conflicts the 19 City Councilmember positions were removed from the annual budget bills to allow those Councilmembers to vote on the budget legislation.

The positions and funding were added back to the position cap and budget effective 10/1/24 on a separate ordinance (2024-513-E). If not for this action by City Council, the citywide cap would be 8,195.

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



TOTAL STAFFING

Fiscal Year	Public Safety	Non-Public Safety	Total Staffing
FY 15-16	4,795	3,010	7,805
FY 16-17	4,896	3,005	7,901
FY 17-18	5,053	3,061	8,114
FY 18-19	5,117	3,222	8,339
FY 19-20	5,192	3,211	8,403
FY 20-21	5,285	3,169	8,454
FY 21-22	5,375	3,198	8,573
FY 22-23	5,491	3,283	8,774
FY 23-24	5,706	3,258	8,964
FY 24-25	5,746	3,227	8,973

ANTICIPATED GRANTS

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

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

The following schedules are for grants and programs that are approved by Council as part of the annual budget ordinance, [ordinance 2024-504-E](#), on various schedules and are presented here to provide the reader with an overview of these programs.

Grant and Program Schedules:

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

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

Schedule of Continuation Grants / Programs With No City Match

\$25,223,668 \$0 \$440,300 68 5,200

				2024-504-E Schedule of Continuation Grants				
City Department/ Division	Grantor	Grant Name	Grant Description	Estimated Grant Award	Total Match Requested	In Kind Contribution	FTE Positions	Part Time Hours
Court Administration	Department of Health & Human Services	SAMHSA Adult Drug Court Enhancement Program 9/30/23 - 9/29/28	2023-866-E Grant will expand the substance and use disorder (SUD) treatment and recovery support services of the program.	\$399,353	\$0	\$0	0	0
Finance - Grants Office	Department of Justice	Edward Byrne Memorial - Justice Assistance Grant 10/1/20-09/30/25	Grant funding appropriated on 2022-168-E. Positions authorized through 9/30/25 and listed here for transparency.	\$0	\$0	\$0	5	0
Finance - Grants Office	Department of Justice	Edward Byrne Memorial - Justice Assistance Grant 10/1/22-09/30/26	Grant funding appropriated on 2024-200-E. Positions authorized through 9/30/26 and listed here for transparency.	\$0	\$0	\$0	5	0
Finance - Grants Office	Department of Justice	Edward Byrne Memorial - Justice Assistance Grant 10/1/21-09/30/25	Grant funding appropriated on 2022-504-E B1a. Position authorized through 9/30/25 and listed here for transparency.	\$0	\$0	\$0	1	0
Finance - Grants Office	Department of Justice	Community Based Violence Intervention and Prevention Grant 10/1/22 - 9/30/25	2024-168-E: Program goal is to centralize all violence prevention and intervention initiatives in Jacksonville to one location to reduce and prevent violence in a historically marginalized neighborhood and support City's efforts to train staff and participants, an secure wrap-around services to high-risk individuals and their families.	\$2,000,000	\$0	\$0	1	0
Jacksonville Sheriff's Office	Department of Homeland Security	State Homeland Security Grant Program	To purchase prevention and response equipment, maintenance, and training that will help mitigate identified gaps in domestic security and enhance capability levels as assessed in the State Preparedness Report	\$220,000	\$0	\$0	2	0
Jacksonville Sheriff's Office	Department of Justice	Bulletproof Vest Partnership Program	A reimbursement for up to 50% of the cost of body armor vests purchased for law enforcement officers.	\$100,000	\$0	\$100,000	0	0
Jacksonville Sheriff's Office	Department of Justice	State Criminal Alien Assistance Program - SCAAP	Provides federal payments to localities that incurred correctional officer salary costs for incarcerating a specific population of individuals.	\$75,000	\$0	\$0	0	0
Jacksonville Sheriff's Office	Federal Railroad Administration	Railroad Trespassing Enforcement	Funds overtime for officers to conduct deployments along rail rights-of-way in an effort to reduce injuries and fatalities.	\$100,000	\$0	\$0	0	0
Jacksonville Sheriff's Office	Florida Department of Education	Coach Aaron Feis Guardian Program	Program will provide funding to background screen and train School Guardians (School Safety Assistants) for Duval County Public Schools and Duval County Charter Schools.	\$150,000	\$0	\$0	0	0
Jacksonville Sheriff's Office	Florida Department of Law Enforcement	Criminal Justice Training	Funding exclusively for advanced and specialized training for law enforcement and correctional officers and for administrative costs as approved by the FDLE Criminal Justice Standards and Training Commission (CJSTC), in accordance with Chapter 943.25 Florida Statutes	\$250,000	\$0	\$0	0	0
Jacksonville Sheriff's Office	Florida Department of Law Enforcement	DUI Enforcement Project	Covers the cost of overtime for officers to conduct additional DUI Enforcement activities, and the supplies/equipment to support these activities.	\$175,000	\$0	\$0	0	0

188

City Department/ Division	Grantor	Grant Name	Grant Description	2024-504-E Schedule of Continuation Grants				
				Estimated Grant Award	Total Match Requested	In Kind Contribution	FTE Positions	Part Time Hours
Jacksonville Sheriff's Office	Florida Department of Law Enforcement	JAG - Public Safety Analyst Project	Funding for training, travel, equipment, and one crime analyst position. Maintaining this project will assist JSO with information sharing on cross-jurisdictional criminal activity and intelligence to all jurisdictions located within Duval County.	\$100,000	\$0	\$0	1	0
Jacksonville Sheriff's Office	Florida Department of Law Enforcement	JAG - Public Safety Analyst Project	Funding for training, travel, equipment, and one crime analyst position. Maintaining this project will assist JSO with information sharing on cross-jurisdictional criminal activity and intelligence to all jurisdictions located within Duval County.	\$100,000	\$0	\$0	1	0
Jacksonville Sheriff's Office	Florida Department of Law Enforcement	Prison Rape Elimination Act	Program provides funding for training, supplies, and equipment necessary to comply with the Prison Rape Elimination Act.	\$60,000	\$0	\$0	0	0
Jacksonville Sheriff's Office	Florida Department of Law Enforcement	SMART Motorcycle Program	Provides funds for overtime, supplies, and equipment to reduce motorcycle-related crashes and fatalities by providing training on safe motorcycle operation.	\$50,000	\$0	\$0	0	0
Jacksonville Sheriff's Office	Florida Department of Law Enforcement	Speed and Aggressive Driving Enforcement	Covers the cost of overtime for officers to conduct additional enforcement activities to deter speed and aggressive driving, as well as the supplies/equipment needed to support these activities.	\$300,000	\$0	\$0	0	0
Jacksonville Sheriff's Office	Florida Department of Transportation	High Visibility Enforcement Bicycle & Pedestrian Safety Campaign	Fund overtime for officers to conduct bicycle and pedestrian safety deployments in targeted hot-spots to educate and enforce safe pedestrian, bicyclist and driver behaviors.	\$175,000	\$0	\$0	0	0
Jacksonville Sheriff's Office	Florida Office of Attorney General	Victims of Crime Act - VOCA	Fund victim advocate positions, supplies, training, travel, and equipment to provide services to victims following an act of crime.	\$200,000	\$0	\$0	2	0
Jacksonville Sheriff's Office	Walmart	Local Grant Program	To purchase supplies and equipment to enhance Homeland Security efforts.	\$2,000	\$0	\$0	0	0
Jacksonville Sheriff's Office	Florida Department of Law Enforcement	State Financial Assistance for Fentanyl Eradication in Florida	Provides funds to investigate fentanyl-related cases as approved by FDLE.	\$750,000	\$0	\$0	0	0
Jacksonville Sheriff's Office	Florida Department of Transportation	Occupant Safety	Provides overtime for officers to conduct deployments that encourage seat belt use.	\$100,000	\$0	\$0	0	0
Jacksonville Sheriff's Office	Florida Alliance to End Human Trafficking	Human Trafficking Grant Program	Provides funds for technology to assist with human trafficking investigations.	\$100,000	\$0	\$0	0	0
JFRD	Department of Homeland Security	Urban Areas Security Initiative Grant	2024-169-E: Grant will purchase equipment, provide training, planning and the conducting of exercises in the event of a terrorist incident	\$1,346,340	\$0	\$0	3	0
JFRD - Emergency Preparedness	Department of Health & Human Services	EMS County Award	Funding to enhance and improve pre-hospital emergency medical services to the citizens of Duval County.	\$105,000	\$0	\$0	0	0
JFRD - Emergency Preparedness	Department of Homeland Security	Emergency Management Performance Grant - EMPG	Federal funds awarded through the State's Emergency Management Division to local jurisdictions to prepare for catastrophic events.	\$200,000	\$0	\$200,000	0	0
JFRD - Emergency Preparedness	Department of Homeland Security	State Homeland Security Grant Program - SHSGP: Sustainment HazMat	Funds to improve the ability of Duval County first responders/receivers to prevent and respond to chemical, biological, radiological, or nuclear incidents.	\$95,000	\$0	\$0	0	0
JFRD - Emergency Preparedness	Department of Homeland Security	State Homeland Security Grant Program - SHSGP: USAR Sustainment Task Force	Funds to improve the ability of Duval County first responders/receivers to prevent and respond to chemical, biological, radiological, or nuclear incidents.	\$340,000	\$0	\$0	0	0

City Department/ Division	Grantor	Grant Name	Grant Description	2024-504-E Schedule of Continuation Grants				
				Estimated Grant Award	Total Match Requested	In Kind Contribution	FTE Positions	Part Time Hours
JFRD - Emergency Preparedness	Department of Homeland Security	State Homeland Security Grant Program - SHSGP: USAR - MARC	2023-566-E: Funds to provide interoperability of disparate communication systems and technologies during responses to all hazards emergencies	\$68,000	\$0	\$0	0	0
JFRD - Emergency Preparedness	Executive Office of the Governor	Emergency Management Preparedness Assistance - EMPA	Funds created by the Florida Legislature in 1993 to implement necessary improvements in the emergency management programs statewide, These funds benefit preparation for catastrophic events throughout Duval County.	\$125,000	\$0	\$125,000	3	0
JFRD - Emergency Preparedness	FEMA	Regional Catastrophic Preparedness Grant Program - RCPGP	2023-801-E: Fund a comprehensive risk analysis study to evaluate the qualitative and quantitative impacts of extreme temperatures on critical and social infrastructure.	\$1,000,000	\$0	\$0	0	0
JFRD - Rescue	Florida Department of Health	Florida's Coordinated Opioid Response Initiative - CORE	Implement CORE activities to provide individuals enrolled in the program medication assisted therapy services using specialized EMS protocols for overdose and acute withdrawal to minimize precipitating symptoms.	\$300,000	\$0	\$0	0	0
Medical Examiner's Office	Florida Department of Law Enforcement	Paul Coverdell Forensic Science Improvement	Forensic Science Improvement Grant Program	\$3,000	\$0	\$0	0	0
Military Affairs and Veterans	Department of Commerce	Defense Infrastructure Grant - Florida Defense Alliance 07/1/23-06/30/26	Agreement #S0229 Funding is utilized along with DOD funding to purchase development easement rights for properties around Duval County Navy bases and airfields. The development rights easements are acquired from willing sellers and secure Duval County Navy bases and airfields from encroachment.	\$2,580,100	\$0	\$0	0	0
Military Affairs and Veterans	Department of Commerce	Defense Infrastructure Grant - Florida Defense Support Task Force 07/1/23-06/30/26	Agreement #S0237 Funding is utilized along with DOD funding to purchase development easement rights for properties around Duval County Navy bases and airfields. The development rights easements are acquired from willing sellers and secure Duval County Navy bases and airfields from encroachment.	\$500,000	\$0	\$0	0	0
Military Affairs and Veterans	Department of Commerce	Defense Reinvestment Grant Program	Military Base and Mission Advocacy - Provide federal advocacy for the growth of the military investment in Duval County. The grant secures a federal advocacy firm that lobbies Congress and the Pentagon for increased investment in Duval County military bases and missions.	\$100,000	\$0	\$0	0	0
Military Affairs and Veterans	Jacksonville Jaguar Foundation	Veterans Resource and Reintegration Center	Funding for a one-stop Veterans resource and reintegration center. The center is managed by MAV Department and enhances the ability to provide social services, housing assistance, career related services and financial assistance to Veterans and transitioning military.	\$100,000	\$0	\$0	3	0
Military Affairs and Veterans	United States Department of Labor Veterans Education and Training Service	Homeless Veterans Stand Down	Fund a two day resource and career fair that provides services and nutrition for homeless and at-risk Veterans. The event provides, clothing, medical care, dental, mental health, food, haircuts and VA assistance.	\$10,000	\$0	\$0	0	0
Military Affairs and Veterans	United Way Worldwide	United Way Worldwide Veterans Rent and Utilities	Provides rent and utility assistance for Duval County veterans. The city provides case management and up to \$500 in assistance per client for rent and utilities for those facing eviction and/or utility disconnection.	\$20,000	\$0	\$0	0	0
Neighborhoods - Environmental Quality	Department of Homeland Security	Monitoring Demonstration Study - Air	Funding for two staff members assigned to this account to perform various air pollution monitoring within Duval County in accordance with requirements outlined by the Department of Homeland Security.	\$297,879	\$0	\$0	2	0

				2024-504-E Schedule of Continuation Grants				
City Department/ Division	Grantor	Grant Name	Grant Description	Estimated Grant Award	Total Match Requested	In Kind Contribution	FTE Positions	Part Time Hours
Neighborhoods - Environmental Quality	FL Dept of Environmental Protection	Gas Storage Tank Cleanup	Funding for program management of the cleanup of petroleum contaminated sites within Duval County and surrounding counties. This grant aids in protecting the drinking water sources from petroleum contamination. This program addresses leaking storage tanks and the sites affect every Council district and socioeconomic area. EQD administers contractor cleanup of over 400 contaminated sites.	\$1,661,608	\$0	\$0	22	5,200
Neighborhoods - Environmental Quality	FL Dept of Environmental Protection	Gas Storage Tank Inspection	Funding to perform inspections of covered facilities to ensure compliance with State regulation regarding leak detection, upgrades, tank and distribution replacements and financial responsibility (insurance). Faced with over 25,000 leaking underground storage tanks in the late 1980s, Florida established an Inland Protection Trust Fund to clean up historical spills.	\$421,990	\$0	\$0	8	0
Neighborhoods - Environmental Quality	U.S. Environmental Protection Agency	Particulate Matter 103 Grant	Funding to operate an ambient air quality monitoring network for particulate matter 2.5 microns or less. Staff in this activity operates standard and continuous monitoring for this pollutant. All data collected at these sites must comply with EPA's Quality Assurance Plan.	\$85,661	\$0	\$0	1	0
Neighborhoods - Mosquito Control	Florida Department of Transportation	Litter Control and Prevention Grant - Clean It Up Green It Up	Promotion of Great American Cleanup/Drive It Home-Keep Our Paradise Litter Free Trash Off. Provides funding for cleanup supplies and materials for community and countywide cleanups.	\$15,000	\$0	\$15,000	0	0
Neighborhoods - Mosquito Control	Florida Inland Navigation District	Water Way Cleanup Program	Neighborhood Cleanup Support - Organized volunteer groups cleaning public rights-of-ways or other public areas are eligible for planning assistance and free support materials, such as bags and gloves. Annual Community Cleanups; Adopt-A-Road. Groups make a long-term commitment to perform monthly cleanups on city roadways and Litter Free Events.	\$5,000	\$0	\$300	0	0
Parks, Rec and Community Services	State Department of Elder Affairs / Elder Source	Emergency Home Energy Assistance Program For Elders - EHEAP	Funding to provide crisis assistance to eligible low-income households with at least one individual aged 60 or older experiencing a heating or cooling emergency. The program allows for payments to utility companies, the purchase of blankets, portable heaters and fans, repairs of existing heating or cooling equipment, and the payment of reconnection fees.	\$157,703	\$0	\$0	1	0
Parks, Rec and Community Svcs: Social Services	Department of HHS	Ending the HIV Epidemic: A Plan for America	Funding to reduce the number of new HIV infections with the use of HIV Medical Mobile Units. Grant ends Feb-2025	\$2,000,000	\$0	\$0	1	0
Parks, Rec and Community Svcs: Social Services	Department of HHS	Ryan White Part A	Health Resources and Services Administration - HIV/AIDS Programs	\$6,500,000	\$0	\$0	6	0
Parks, Rec and Community Svcs: Social Services	Department of Justice	Jacksonville Safety First	Funding to provide supervised visitation services to protect children affected by domestic violence.	\$550,000	\$0	\$0	0	0
Parks, Rec and Community Svcs: Social Services	Department of Justice	JAX Victim Services Grant	2023-026-E: Funding for crime victims who are disabled, Deaf, hard of hearing, limited English proficient, blind and/or visually impaired, to remove barriers in reporting crimes and accessing supportive services when harmed.	\$400,000	\$0	\$0	0	0
Parks, Rec and Community Svcs: Social Services	Department of Justice	Transitional Housing Program	Funding to provide transitional housing and supportive services to victims of domestic violence, sexual assault, stalking and human trafficking who are homeless due to their victimization.	\$450,000	\$0	\$0	0	0

				2024-504-E Schedule of Continuation Grants				
City Department/ Division	Grantor	Grant Name	Grant Description	Estimated Grant Award	Total Match Requested	In Kind Contribution	FTE Positions	Part Time Hours
Public Works - Construction Mgmt AND Neighborhoods - Environmental Quality	Florida Department of Transportation	National Pollutant Discharge Elimination System / MS4 Permit Grant	Grant will provide for Phase 1 Permit Cycle 3 requirements, which includes a Monitoring Plan. Perform stormwater discharge compliance and water quality assessments, total maximum daily load monitoring for nutrient levels in the Lower St. Johns basin, illicit discharge and improper disposal proactive inspections, and other means of monitoring the impairment of waterways.	\$380,034	\$0	\$0	0	0

Schedule of Continuation Grants / Programs With A City Match

\$12,610,851 \$2,404,088 \$4,082,180 \$6,486,268 \$98,349 121 13,000

				2024-504-E Schedule of Continuation Grants						
City Department/ Division	Grantor	Grant / Program Name	Grant / Program Description	Estimated Grant Award	Match Requested	Overmatch Requested	Total Match Requested	In Kind Contribution	FTE Positions	Part Time Hours
Jacksonville Sheriff's Office	Department of Homeland Security	Port Security Grant Program	To purchase equipment that will improve port-wide maritime security risk management, enhance maritime domain awareness, support maritime security training and exercises, and maintain maritime security mitigation protocols that support port recovery and resiliency capabilities.	\$450,000	\$150,000	\$0	\$150,000	\$0	0	0
Jacksonville Sheriff's Office	Department of Justice	Community Oriented Policing Services - COPS Hiring Program	2024-109-E: Funding to hire and rehire career law enforcement officers necessary to increase the jurisdiction's community policing capacity to prevent and disrupt crime and violence. 10/01/23-09/30/28	\$1,650,000	\$871,800	\$745,026	\$1,616,826	\$0	40	0
JFRD - Emergency Preparedness	Executive Office of the Governor	Hazard Analysis Agreement	Funding to identify and conduct on-site evaluation of facilities in Duval County that house hazardous materials.	\$11,000	\$11,000	\$40,000	\$51,000	\$0	1	0
JFRD - Emergency Preparedness	FEMA	Hazard Mitigation Grant Safe Room	Phase II construction of a hurricane safe room in Jacksonville. Phase 1 design and engineering approved / funded in FY23. FY24 CIP includes Phase II portion of the project, but funding has not been received as of this date. Phase II funding not expected until FY25.	\$6,500,000	\$650,000	\$0	\$650,000	\$0	0	0
Military Affairs and Veterans	United States Department of Labor Veterans Education and Training Service	Homeless Veterans Reintegration Program	Funding to provide case management, job training and placement, and financial support for job certifications, uniforms, and tools. Transitional housing assistance and social supports to homeless Veterans is provided along with on-going support and case management to assure job retention	\$272,000	\$30,000	\$0	\$30,000	\$0	3	1,040
Neighborhoods - Environmental Quality	Environmental Protection Agency	Air Pollution Control EPA 105	Air Pollution Control EPA 105 program	\$512,000	\$424,275	\$0	\$424,275	\$0	9	4,160
Parks, Rec and Community Svcs: Senior Services	Americorps Seniors	Senior Companion Program	Program provides assistance for seniors aged 60 years and older who have one or more physical, emotional, or mental health limitations and needs assistance to achieve and maintain their high level of independent living.	\$226,602	\$22,660	\$41,849	\$64,509	\$0	1	0
Parks, Rec and Community Svcs: Senior Services	Corporation for National and Community Services	Retired and Senior Volunteer Program	Funding to encourage and provide opportunities for seniors (age 55+) to be volunteers within the program are trained to read weekly to Duval County Public School pre-k and kindergarten whose families are economically disadvantaged.	\$76,549	\$7,655	\$187,345	\$195,000	\$0	3	1,300
Parks, Rec and Community Svcs: Senior Services	Corporation of National Community Services	Foster Grandparent Program of Duval County	Volunteer program for seniors (age 55+) to tutor and mentor at risk and special needs children.	\$418,335	\$7,135	\$64,215	\$71,350	\$22,884	3	1,300
Parks, Rec and Community Svcs: Senior Services	State Department of Elder Affairs /Elder Source	Jacksonville Senior Service Program - JSSP	Provide activities and programs that promote healthy living for citizens of Duval County 60 years of age and over. Grantor requires match funds. Additional funds needed as local match to support the program staff for 19 Centers; 26 transportation buses for services, and other operating cost within the program.	\$1,753,805	\$135,651	\$2,922,481	\$3,058,132	\$0	56	5,200
Parks, Rec and Community Svcs: Senior Services	State Department of Elder Affairs /Elder Source	Jacksonville Senior Service Program - JSSP: ARPA	To prepare for and respond to coronavirus by providing supportive services, nutrition services, preventative health services, for family caregivers giving preference to older individual (age 60 and older) with greatest economic and social need.	\$332,230	\$83,057	\$0	\$83,057	\$0	0	0
Parks, Rec and Community Svcs: Senior Services	State Department of Elder Affairs/Elder Source	Respite for Elders Living Everyday Families - RELIEF Program	Funding for continued services and expand in-home and group respite services and educational/services seniors, stipends to senior / low-income volunteers, services through faith-based organizations, evening in-home respite services for caregiver / families.	\$108,330	\$10,855	\$6,645	\$17,500	\$0	1	0
Parks, Rec and Community Svcs: Social Services	DOJ / Office of the Florida Attorney General	Victims of Crime Act - VOCA	Information and Referrals for Crime Victims.	\$300,000	\$0	\$74,619	\$74,619	\$75,465	4	0

193

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

Council Approved Project List On: [2024-079-E](#)

Projects are included in year one of the 5-year CIP schedule and the funds will be appropriated if the grant award is received and approved by MBRC

			\$2,250,000	\$2,700,000	\$4,950,000
Project	Council District	Phase	Florida Inland Navigation District (F.I.N.D)	City *	Project Total
Mike McCue Boat Ramp Bulkhead	13	Construction	\$1,600,000	\$1,920,000	\$3,520,000
Blue Cypress Park Fishing Pier	1	Construction	\$575,000	\$690,000	\$1,265,000
Wayne B. Stevens Boat Ramp Improvements	9	Design	\$75,000	\$90,000	\$165,000

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

DEBT MANAGEMENT POLICIES AND PLANS

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

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

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

The table below outlines the established debt limits and the debt service ratios for the 2023-2024 fiscal year-end (09/30/24), which are summarized in the most recent Study and monitored by the City to control its debt position. With each ratio, are the City's current position and the target levels for the City to measure progress in strengthening its credit standing.

Measure	FYE24	Target	Maximum	Minimum	Direction
Overall Net Debt as % of Full Market Value	1.84%	2.5%	3.5%	N/A	Lower is better
GSD Debt Service as % of GSD Revenues	6.69%	11.5%	13.0%	N/A	Lower is better
Unassigned GF Balance as % of GSD Revenues (incl. Emergency Reserves) ¹	31.98%	14.0%	N/A	10.0%	Higher is better
Unassigned GF Balance as % of GSD Revenues (excl. Emergency Reserves) ¹	26.05%	10.0%	N/A	5.0%	Higher is better
Ten Year Principal Paydown – All City Debt	70.57%	50.0%	N/A	30.0%	Higher is better
Ten Year Principal Paydown – GSD Debt	50.21%	50.0%	N/A	30.0%	Higher is better
Debt Per Capita	\$2,674	\$2,600	\$3,150	N/A	Lower is better

¹ Since reserve balances will not be known until FY End, the FY23 values are provided for these measures

In order to fund its capital needs, the City expects to issue additional bonds for capital projects during the planning period. With the development of the City’s operating budget, CIP, and 5-year financial plan, the City should have a better idea of its plan for capital funding. The table below reflects issuances and retirements for this period. From the Study, projected issuances will exceed retirements by a net amount of approximately \$1.617 billion over the five year period ending 2029. Consequently, the amount of debt is expected to increase from \$2.14 billion in fiscal year 2024 to \$3.76 billion through fiscal year 2029.

Projected Change in Debt Outstanding						
FISCAL YEAR END	2024	2025	2026	2027	2028	2029
Outstanding Debt, Beginning		2,143,749	2,757,398	3,134,006	3,484,094	3,811,884
Already Authorized - Prior CIP		654,875	327,438	196,463	130,975	-
Borrowing for Proposed Authorizations (a)		125,434	270,514	393,343	365,773	143,680
Debt Pay down		(166,660)	(221,343)	(239,718)	(168,958)	(194,085)
Outstanding Debt, Ending	2,143,749	2,757,398	3,134,006	3,484,094	3,811,884	3,761,479

(a) Source 2023-403-E Council adopted 2024-2028 CIP

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

It should be noted that as capital improvement needs vary from year to year and as the Council amends the capital improvement plan, it is possible that the amount of debt forecasted above to be outstanding through fiscal year 2028 may be reduced or possibly increased.

ANNUAL CONTINUING DISCLOSURE SUPPLEMENT

The annual continuing disclosure supplement is for the fiscal year ending September 30, 2023 which is the most recently closed fiscal year. The annual continuing disclosure supplement was filed by the City to provide an overview of the City's borrowing programs, as well as to provide certain financial and operating information required pursuant to the City's continuing disclosure obligations related to its various borrowing programs. In addition, this supplement includes a description of the pledge and a listing of the outstanding debt for each program.

I: Special Revenue (Covenant) Pledge

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

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

Special Revenue (Covenant) Bonds Bonds Outstanding (in thousands)

	Issue Date	Issued	9/30/2023 Outstanding	10/1/2023 Repayment	10/1/2023 Outstanding
Series 2012C	12/13/2012	\$ 183,980	\$ 9,855	\$ (9,855)	\$ -
Series 2012D	12/13/2012	11,840	1,245	(1,245)	-
Series 2013B	9/16/2013	35,145	5,185	(1,440)	3,745
Series 2014	11/19/2014	100,160	83,970	(6,660)	77,310
Series 2016A	9/15/2016	92,215	66,215	(5,370)	60,845
Series 2016B	9/15/2016	58,645	50,020	(6,590)	43,430
Series 2017A	9/20/2017	112,865	95,900	(2,505)	93,395
Series 2018	9/18/2018	72,540	40,570	(4,085)	36,485
Series 2019A	9/25/2019	151,625	129,625	(8,125)	121,500
Series 2019B	9/25/2019	45,535	45,535	-	45,535
Series 2020A	9/16/2020	123,630	103,730	(8,380)	95,350
Series 2020B	9/16/2020	15,670	11,230	(2,745)	8,485
Series 2020C	9/16/2020	105,485	96,940	(6,320)	90,620
Series 2021A	9/22/2021	97,900	93,420	(6,090)	87,330
Series 2022A	7/7/2022	120,380	120,380	(5,515)	114,865
Series 2022B	4/19/2022	28,682	28,682	(834)	27,849
Series 2022C	9/22/2022	99,175	99,175	(1,490)	97,685
Series 2023A	9/14/2023	255,925	255,925	-	255,925
Series 2023B	9/14/2023	27,135	27,135	-	27,135
		<u>\$ 1,738,532</u>	<u>\$ 1,364,737</u>	<u>\$ (77,249)</u>	<u>\$ 1,287,489</u>

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

Annual Financial Information and Operating Data

Special Revenue (Covenant) Pledge

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

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

Calculation of Covenant Revenues and Anti-Dilution Test

(in thousands)

Covenant Revenues	2019	2020	2021	2022	2023
Total General Fund Revenues	\$ 1,246,653	\$ 1,278,173	\$ 1,352,195	\$ 1,453,385	\$ 1,619,614
Less: Property Tax Revenues	(649,040)	(699,218)	(743,058)	(807,606)	(909,762)
Total Covenant Revenues	<u>\$ 597,613</u>	<u>\$ 578,955</u>	<u>\$ 609,137</u>	<u>\$ 645,779</u>	<u>\$ 709,852</u>
35% Limitation ⁽¹⁾	\$ 209,165	\$ 202,634	\$ 213,198	\$ 226,023	\$ 248,448
45% Limitation ⁽²⁾	268,926	260,530	274,112	290,601	319,433
Maximum Annual Debt Service ⁽³⁾	151,042	152,159	145,247	138,351	147,677
% of Limit ⁽⁴⁾	72.2%	75.1%	68.1%	61.2%	59.4%

Note: Revenues are audited through 2022. Revenues and Debt Service are reported on an accrual basis.

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

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

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

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

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

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

(in thousands)

Covenant and Supplemental Revenues	2019	2020	2021	2022	2023
Total General Fund Revenues	\$ 1,246,653	\$ 1,278,173	\$ 1,352,195	\$ 1,453,385	\$ 1,619,614
Less: Property Tax Revenues	(649,040)	(699,218)	(743,058)	(807,606)	(909,762)
Total Covenant Revenues	\$ 597,613	\$ 578,955	609,137	645,779	709,852
Supplemental Revenues ⁽¹⁾	21,201	23,968	11,315	17,555	14,582
Total Covenant Revenues and Supplemental Revenues	\$ 618,814	\$ 602,923	\$ 620,452	\$ 663,334	\$ 724,434
Maximum Annual Debt Service ⁽²⁾	\$ 147,801	\$ 146,773	\$ 133,212	\$ 138,351	\$ 147,677
Coverage ⁽³⁾	4.19x	4.11x	4.66x	4.79x	4.91x

Note: Revenues are audited through 2022. Revenues and Debt Service are reported on an accrual basis.

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

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

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

The Maximum Annual Debt Service used in the anti-dilution calculations above includes debt service for all Non-Self-Sufficient Debt.

City of Jacksonville, FL Non Self-Sufficient Debt

	FYE 9/30/23
	<u>Outstanding</u>
Non-Self-Sufficient Debt:	
Special Obligation Bonds Payable:	
Special Revenue Refunding Bonds, Series 2012C	\$ 9,855,000
Special Revenue Refunding Bonds, Series 2012D	1,245,000
Special Revenue and Refunding Bonds, Series 2014	52,083,000
Special Revenue and Refunding Bonds, Series 2016A	39,565,047
Special Revenue Refunding Bonds, Series 2017A	29,275,000
Special Revenue and Refunding Bonds, Series 2019A	86,025,000
Taxable Special Revenue and Refunding Bonds, Series 2020C	63,364,670
Special Revenue Bonds, Series 2021A	9,400,000
Special Revenue Bonds, Series 2022A	120,380,000
Special Revenue Bonds, Series 2023A	23,922,337
Total Special Obligation	<u>\$ 435,115,054</u>
Bonds and Notes Payable from Internal Service Operations:	
Special Revenue and Refunding Bonds, Taxable Series 2013B	\$ 5,185,000
Special Revenue and Refunding Bonds, Series 2014	30,375,000
Special Revenue and Refunding Bonds, Series 2016A	39,565,047
Special Revenue Refunding Bonds, Series 2017A	66,625,000
Special Revenue Bonds, Series 2018	40,570,000
Special Revenue and Refunding Bonds, Series 2019A	43,600,000
Special Revenue and Refunding Bonds, Series 2020A	103,730,000
Taxable Special Revenue and Refunding Bonds, Series 2020C	33,575,330
Special Revenue Bonds, Series 2021A	84,020,000
Special Revenue Bonds, Series 2022B	28,682,400
Special Revenue Bonds, Series 2022C	99,175,000
Special Revenue Bonds, Series 2023A	232,002,663
Commercial Paper Notes	41,300,000
Total Bonds and Notes Payable from Internal Service Operations	<u>\$ 848,405,440</u>
Special Revenue (Covenant) Bonds Supported by BJP Revenues¹:	
Special Revenue and Refunding Bonds, Series 2016B	\$ 50,020,000
Special Revenue Refunding Bonds, Series 2019B	45,535,000
Special Revenue Refunding Bonds, Series 2020B	11,230,000
Special Revenue Refunding Bonds, Series 2023B	27,135,000
Total Special Revenue (Covenant) Bonds Supported by BJP Revenues	<u>\$ 133,920,000</u>
TOTAL NON-SELF-SUFFICIENT DEBT	<u><u>\$ 1,417,440,495</u></u>

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

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

City of Jacksonville, FL
General Fund Schedule of Revenues & Expenditures
Fiscal Years 2019 through 2023
(in thousands)

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Revenue:					
Property taxes	\$ 649,040	\$ 699,218	\$ 743,058	\$ 807,606	\$ 909,762
Utility service taxes	124,130	124,789	123,685	129,727	129,923
Licenses, permits and fees	44,769	41,295	41,781	47,514	47,656
Intergovernmental	185,092	183,073	206,680	241,379	252,953
Charges for services	71,903	68,418	81,405	71,301	87,080
Fines and forfeitures	2,304	1,894	2,802	2,426	2,281
JEA Contribution	117,476	118,824	120,012	121,212	122,424
Interest	23,202	17,113	5,513	3,796	35,535
Other	28,737	23,549	27,018	28,424	32,000
Total Revenue	<u>\$ 1,246,653</u>	<u>\$ 1,278,173</u>	<u>\$ 1,351,954</u>	<u>\$ 1,453,385</u>	<u>\$ 1,619,614</u>
Expenditures and Encumbrances:					
City Council	10,923	12,825	11,760	11,294	11,932
Clerk of the Courts	4,671	4,893	5,365	5,609	6,492
Courts	3,666	4,415	5,450	4,922	5,965
Downtown Investment Authority	1,983	1,046	916	4,299	11,470
Employee Services	10,883	10,480	6,966	7,094	7,617
Office of Ethics	379	402	423	505	625
Finance	11,671	13,180	20,167	22,513	23,718
Fire/Rescue	234,354	264,231	287,485	307,592	345,129
General Counsel	5,715	91	133	93	160
Health Administrator	1,016	1,142	1,115	1,286	1,728
Inspector General	891	1,159	1,247	1,368	1,327
Intra-Governmental Service	-	-	-	-	-
Jacksonville Children's Comm. / Kids Hope Alliance	-	-	-	-	-
Jacksonville Human Rights Commission	935	755	751	804	865
Mayor	4,235	4,310	4,590	4,290	4,598
Mayor's Boards and Commissions	479	503	486	535	516
Medical Examiner	5,069	5,282	5,457	5,791	6,281
Military Affairs, Vet & Disabled Svcs	1,274	1,298	1,427	1,327	1,374
Neighborhoods	20,722	20,650	22,378	21,886	21,857
Office of Economic Development	1,893	1,868	3,318	2,232	2,227
Parks & Recreation	42,842	41,778	43,841	43,435	49,283
Planning and Development	4,251	3,794	4,049	4,343	4,846
Property Appraiser	10,309	10,642	11,156	11,523	11,667
Public Defender	2,212	2,469	2,472	2,323	2,550
Public Libraries	34,544	33,670	35,244	35,564	38,272
Public Works	45,556	46,312	49,961	51,822	56,663
Regulatory Compliance	-	-	-	-	-
Office of the Sheriff	439,904	472,363	484,725	508,869	550,790
Special Services	-	-	-	-	-
Sports & Entertainment	4,051	8,073	5,011	11,021	11,299
State Attorney	1,747	2,008	2,286	2,291	2,939
Supervisor of Elections	7,932	7,885	7,540	11,101	10,812
Tax Collector	17,175	20,653	19,913	23,974	23,369
Contribution to Shands-Jacksonville	26,276	34,276	29,472	30,276	30,276
Jacksonville Misc. Citywide Activities	94,582	168,735	109,003	113,890	125,375
Total Expenditures and Encumbrances	<u>1,052,140</u>	<u>1,201,188</u>	<u>1,184,107</u>	<u>1,253,872</u>	<u>1,372,022</u>
Excess of Revenue					
Over (Under) Expenditures	<u>194,513.00</u>	<u>76,985.00</u>	<u>167,847.00</u>	<u>199,513.00</u>	<u>247,592.00</u>
Other Financing Sources (Uses):					
Transfers In	9,544	19,051	12,309	16,460	22,386
Transfers Out	(154,681)	(146,444)	(136,499)	(123,789)	(161,703)
Long Term Debt Issued	740	72,700	-	4,722	-
Lease & Subscription Proceeds	-	-	-	2,127	270
Total Other Financing Sources (Uses)	<u>(144,397)</u>	<u>(54,693)</u>	<u>(124,190)</u>	<u>(100,480)</u>	<u>(139,047)</u>
Excess (Deficiency) of Revenue					
Over (Under) Expenditures	<u>\$ 50,116</u>	<u>\$ 22,292</u>	<u>\$ 43,657</u>	<u>\$ 99,033</u>	<u>\$ 108,545</u>

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

II: Excise Taxes Revenue Pledge

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

As of October 1, 2019, all of the City’s Excise Tax Revenue Bonds have been paid off, leaving no principal balance outstanding.

Annual Financial Information and Operating Data

Excise Taxes Revenue Pledge

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

City of Jacksonville, FL					
Excise Tax Revenue Pledge					
Revenues and Debt Service Coverage					
<i>(in thousands)</i>					
	2019	2020	2021	2022	2023
Utility Services Tax:					
JEA Electric	\$ 75,913	\$ 76,618	\$ 76,078	\$ 80,662	\$ 79,583
JEA Water	14,946	15,370	15,100	15,948	16,020
Telecommunications	25,739	25,592	25,001	25,079	25,837
Peoples Gas	648	584	738	791	782
Miscellaneous	2,320	2,093	2,351	2,818	3,172
Total Utility Services Tax Revenue	\$ 119,566	\$ 120,257	\$ 119,268	\$ 125,298	\$ 125,394
Fuel Oil Tax	22	16	6	4	15
Occupational License Taxes	7,320	7,122	6,993	6,975	6,745
Total Excise Taxes Pledged Revenues	\$ 126,908	\$ 127,395	\$ 126,267	\$ 132,277	\$ 132,153
Maximum Annual Debt Service	\$ 5,554	\$ 5,554	-	-	-
Pledged Revenue Coverage	22.85 x	22.94 x	N/A	N/A	N/A

III: Local Government Sales Tax Revenue Pledge

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

As of October 1, 2018, all of the City's Local Government Sales Tax Revenue Bonds have been paid off, leaving no principal balance outstanding.

Annual Financial Information and Operating Data

Local Government Sales Tax Revenue Pledge

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

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

Fiscal Year	Distribution to City	% Change Prior Year	Annual Debt Service¹	Pledged Revenue Coverage	Maximum Annual Debt Service(MADS)¹	MADS Coverage
2019	\$ 101,987	2.79%	\$ 7,727	13.20 x	\$ 7,727	13.20 x
2020	98,147	-3.76	-	N/A*	-	N/A*
2021	114,890	17.06	-	N/A*	-	N/A*
2022	129,462	12.68	-	N/A*	-	N/A*
2023	132,376	2.25	-	N/A*	-	N/A*

Note: Debt Service is presented on an accrual basis.

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

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

The Local Government Half-Cent Sales Tax Distribution Factor for the fiscal year ending September 30, 2023 follows:

Municipality	Local Government Half-Cent Sales Tax Distribution Factor
Consolidated City of Jacksonville	95.58%
Jacksonville Beach	2.30%
Atlantic Beach	1.29%
Neptune Beach	0.69%
Town of Baldwin	0.13%

Source: State of Florida, Department of Revenue

The Direct Debt Statement as of September 30, 2023 follows:

City of Jacksonville, FL
Direct Debt Statement

September 30, 2023

Direct Debt:	Non Self-Supporting Revenue Bonds	Self-Supporting Revenue Bonds
Commercial Paper Notes	\$ 41,300,000	\$
Special Revenue Refunding Bonds, Series 2012C	9,855,000	
Special Revenue Refunding Bonds, Series 2012D	1,245,000	
Special Revenue and Refunding Bonds, Taxable Series 2013B	5,185,000	
Special Revenue Refunding Bonds, Series 2014	83,970,000	
Special Revenue Refunding Bonds, Series 2016A	66,215,000	
Special Revenue Refunding Bonds, Series 2016B	50,020,000	
Special Revenue Refunding Bonds, Series 2017A	95,900,000	
Special Revenue Bonds, Series 2018	40,570,000	
Special Revenue and Refunding Bonds, Taxable Series 2019A	129,625,000	
Special Revenue Refunding Bonds, Series 2019B	45,535,000	
Special Revenue and Refunding Bonds, Series 2020A	103,730,000	
Special Revenue Refunding Bonds, Series 2020B	11,230,000	
Taxable Special Revenue and Refunding Bonds, Series 2020C	96,940,000	
Special Revenue Bonds, Series 2021A	93,420,000	
Special Revenue Refunding Bonds (Forward Delivery), Series 2022A	120,380,000	
Taxable Special Revenue Bonds, Series 2022B	28,682,400	
Special Revenue Bonds, Series 2022C	99,175,000	
Special Revenue Refunding Bonds, Series 2023A	255,925,000	
Special Revenue Refunding Bonds, Series 2023B	27,135,000	
Better Jacksonville Sales Tax Revenue Refunding Bonds, Series 2012A		8,645,000
Better Jacksonville Sales Tax Revenue Refunding Bonds, Series 2016		49,140,000
Better Jacksonville Sales Tax Revenue Refunding Bonds, Series 2021		8,285,000
Better Jacksonville Sales Tax Refunding Revenue Bond, Series 2022		212,670,000
Better Jacksonville Sales Tax Refunding Revenue Bond, Series 2023		50,000,000
State Infrastructure Bank Loan #2		1,735,123
Transportation Revenue Refunding Bonds, Series 2015		180,525,000
Transportation Revenue Refunding Bonds, Series 2018		18,960,000
Taxable Transportation Revenue Refunding Bonds, Series 2020		126,045,000
DCSB Certificate of Participation, Series 2009B-QSCB	4,175,000	
DCSB Certificate of Participation, Series 2010A-QSCB	33,074,000	
DCSB Certificate of Participation, Series 2012-QZAB	29,000,000	
DCSB Certificate of Participation, Series 2013A	12,080,000	
DCSB Certificate of Participation, Series 2014A Refunding	18,157,050	
DCSB Certificate of Participation, Series 2014B-QZAB	50,000,000	
DCSB Certificate of Participation, Series 2015B Refunding	108,715,000	
DCSB Certificate of Participation, Series 2016A Refunding	44,410,000	
DCSB Certificate of Participation, Series 2017A Refunding	26,974,000	
DCSB Certificate of Participation, Series 2022A	561,460,000	
Total Direct Debt	\$ 2,294,082,450	\$ 656,005,123

Note: This statement includes debt issued by the Duval County School Board (DCSB), but the City is not legally responsible for school board debt. DCSB debt is as of June 30, 2023. The above schedule does not include debt for the following entities: JEA, Jacksonville Transportation Authority (JTA), Jacksonville Housing Finance Authority (JHFA), Jacksonville Health Facilities Authority, or Jacksonville Port Authority (JPA).

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

IV: Capital Improvement Revenue Pledge

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

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

As of October 1, 2022, all of the City’s Capital Improvement Revenue Bonds have been paid off, leaving no principal balance outstanding.

Capital Improvement Revenue Bonds

Bonds Outstanding

(in thousands)

Bond Series	Issue Date	Issued	9/30/2023 Outstanding	10/1/2023 Repayment	10/1/2023 Outstanding
Series 2012	12/13/2012	\$ 118,005	\$ -	\$ -	\$ -

Annual Financial Information and Operating Data

Capital Improvement Revenue Pledge

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

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

	2019	2020	2021	2022	2023
Peoples Gas Franchise Fee	\$ 1,434	\$ 1,302	\$ 1,567	\$ 1,716	\$ 1,597
Other Franchise Fees	<u>12</u>	<u>10</u>	<u>12</u>	<u>11</u>	<u>10</u>
Total Franchise Fees	1,446	1,312	1,579	1,727	1,607
Pledged Discretionary Communications Services Tax	4,542	4,516	4,412	4,426	4,559
Convention Center Development Tax	7,993	5,831	6,808	9,154	9,707
Sports Facility Sales Tax Rebate	2,000	1,833	1,667	1,333	1,833
Professional Sports Facility Tourist Tax	<u>8,598</u>	<u>6,304</u>	<u>7,569</u>	<u>10,091</u>	<u>10,663</u>
Total Pledged Revenue	<u>\$ 24,579</u>	<u>\$ 19,796</u>	<u>\$ 22,035</u>	<u>\$ 26,731</u>	<u>\$ 28,370</u>
Annual Debt Service ^(1, 2)	\$ 10,270	\$ 10,096	\$ 10,094	n/a	n/a
Pledged Revenue Coverage	2.39x	1.96x	2.18x	n/a	n/a
Maximum Annual Debt Service ^(1, 2)	\$ 10,139	\$ 10,095	\$ 10,098	n/a	n/a
Pledged Revenue Coverage	2.42x	1.96x	2.18x	n/a	n/a

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

² Maximum Annual Debt Service and Annual Debt Service not calculated for fiscal year ending 9/30/2022 onwards as the 2012 bonds were fully defeased

V. Transportation Sales Tax Revenue Pledge

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

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

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

Transportation Sales Tax Revenue Bonds

Bonds Outstanding

(in thousands)

	Issue Date	Issued	9/30/2023 Outstanding	10/1/2023 Repayment	10/1/2023 Outstanding
Series 2012A	3/29/2012	\$ 151,660	\$ 2,155	\$ (2,155)	\$ -
Series 2012B	3/29/2012	57,730	8,470	(8,470)	-
Series 2015	12/15/2015	197,295	180,525	(450)	180,075
Series 2018	10/10/2018	53,180	18,960	(10,770)	8,190
Series 2020	10/29/2020	155,040	126,045	(5,100)	120,945
		\$ 614,905	\$ 336,155	\$ (26,945)	\$ 309,210

Annual Financial Information and Operating Data

Transportation Sales Tax Revenue Pledge

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

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

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

Period Ending October 1	Transportation Sales Tax Distribution to City ¹	Gas Tax Distribution to City ²	Total Pledge Revenues	Parity Bonds Debt Service ³	Earnings on Sinking Funds ⁴	Combined Net Debt Service	Net Debt Service Coverage
2023	\$ 128,150,846	\$ 11,378,694	\$ 139,529,540	\$ 26,648,414	\$ 138,430	\$ 26,509,984	5.26x
2024	128,150,846	11,378,694	139,529,540	31,380,689	144,760	31,235,929	4.47x
2025	128,150,846	11,378,694	139,529,540	39,072,589	154,892	38,917,697	3.59x
2026	128,150,846	11,378,694	139,529,540	39,072,239	155,445	38,916,794	3.59x
2027	128,150,846	11,378,694	139,529,540	39,075,654	156,057	38,919,597	3.59x
2028	128,150,846	11,378,694	139,529,540	39,074,744	156,700	38,918,044	3.59x
2029	128,150,846	11,378,694	139,529,540	39,070,724	157,388	38,913,336	3.59x
2030	128,150,846	11,378,694	139,529,540	39,075,504	158,138	38,917,366	3.59x
2031	128,150,846	11,378,694	139,529,540	39,071,214	158,688	38,912,526	3.59x
2032	128,150,846	11,378,694	139,529,540	22,041,181	137,982	21,903,199	6.37x
2033	128,150,846	11,378,694	139,529,540	7,679,356	120,440	7,558,916	18.46x
2034	128,150,846	11,378,694	139,529,540	7,677,944	120,571	7,557,373	18.46x
2035	128,150,846	11,378,694	139,529,540	7,679,706	120,709	7,558,997	18.46x
2036	128,150,846	11,378,694	139,529,540	7,680,650	120,857	7,559,793	18.46x
2037	128,150,846	11,378,694	139,529,540	7,679,700	121,012	7,558,688	18.46x

¹ The City's projected Gross Transportation Sales Tax revenues are based on the City's collection of Gross Transportation Sales Tax revenues for the twelve-month period ended September 30, 2023 and assume that the Gross Transportation Sales Tax collections will equal that amount and will remain constant through the Bond Year ending October 1, 2037.

² The City's projected Gross Gas Tax revenues are based on the City's collection of Gross Gas Tax revenues for the twelve-month period ended September 30, 2023 and assume that the Gross Gas Tax collections will equal that amount and will remain constant through the Bond Year ending October 1, 2037.

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

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

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

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

	2019	2020	2021	2022	2023
Gross Transportation Sales Tax Collections	\$ 95,805	\$ 93,742	\$ 107,204	\$ 123,998	\$ 128,151
Distribution of Gross Gas Tax	9,204	8,829	8,547	8,576	11,379
Total Pledged Revenues	<u>\$ 105,009</u>	<u>\$ 102,571</u>	<u>\$ 115,751</u>	<u>\$ 132,574</u>	<u>\$ 139,530</u>
Debt Service on Bonds:					
Series 2008B	\$ 1,050	\$ -	\$ -	\$ -	-
Series 2012A	7,469	7,469	86	2,241	-
Series 2012B	7,606	7,628	11,044	8,894	-
Series 2015	7,781	7,778	7,780	7,777	7,778
Series 2018	11,334	11,588	9,009	10,146	11,718
Series 2020	-	-	7,276	7,276	7,152
Net Swap Interest	994	-	-	-	-
Less Earnings on Debt Service Accounts	(864)	(32)	(37)	(38)	(27)
Aggregate Parity Debt Service, Net	<u>\$ 35,369</u>	<u>\$ 34,431</u>	<u>\$ 35,158</u>	<u>\$ 36,295</u>	<u>\$ 26,622</u>
Pledged Revenue Coverage	2.97 x	2.98 x	3.29 x	3.65 x	5.24 x

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

VI. Better Jacksonville Infrastructure Sales Tax Revenue Pledge

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

BJP Infrastructure Sales Tax Revenue Bonds
Bonds Outstanding
(in thousands)

Bond Series	Issue Date	Issued	9/30/2023 Outstanding	10/1/2023 Repayment	10/1/2023 Outstanding
Series 2012A	8/30/2012	\$ 114,890	\$ 8,645	\$ -	\$ 8,645
Series 2016	3/24/2016	67,070	49,140	(6,130)	43,010
Series 2021	8/12/2021	16,530	8,285	(8,285)	-
Series 2022	7/7/2022	262,750	212,670	(17,275)	195,395
Series 2023	8/1/2023	50,000	50,000	-	50,000
		\$ 511,240	\$ 328,740	\$ (31,690)	\$ 297,050

Annual Financial Information and Operating Data

Better Jacksonville Infrastructure Sales Tax Revenue Pledge

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

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

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

Period Ending October 1	Infra. Sales Tax Distribution to City¹	Parity Bonds Debt Service²	Earnings on Sinking Funds³	Net Debt Service	Net Debt Service Coverage
2023	\$ 124,018,825	\$ 35,413,616	\$ 503,277	\$ 34,910,339	3.55x
2024	124,018,825	45,960,681	603,980	45,356,700	2.73x
2025	124,018,825	45,959,812	611,399	45,348,413	2.73x
2026	124,018,825	45,958,043	620,835	45,337,207	2.74x
2027	124,018,825	50,919,157	702,481	50,216,675	2.47x
2028	124,018,825	50,617,650	711,845	49,905,805	2.49x
2029	124,018,825	50,617,904	726,247	49,891,657	2.49x
2030	124,018,825	59,244,864	9,446,415	49,798,449	2.49x
2031	124,018,825	-	-	-	N/A

¹ The City's Infrastructure Sales Tax Revenues are based on the City's collections of the Infrastructure Sales Tax revenues for the twelve-month period ending September 30, 2023 and assumes that the Infrastructure Sales Tax collections will equal that amount and remain constant through the Bond Year ending September 30, 2031.

² Debt Service on outstanding Parity Bonds reflects scheduled amortization for the Series 2022 Bond and the Series 2023 Bond.

³ Period ending October 1, 2023, are actuals. All other periods assume investment earnings on funds in Debt Service Reserve Accounts at 3.00% per year and on funds in the Debt Service Accounts at 3.00% per year, as well as the release of the Debt Service Reserve Account as a credit against the final debt service payment. MADS amount includes scheduled amortization for the Series 2022 Bond and the Series 2023 Bond.

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

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

	2019	2020	2021	2022	2023
Total Infrastructure Sales Tax Collections	\$ 95,713	\$ 93,721	\$ 107,121	\$ 123,797	\$ 128,012
Distribution Factor	96.88%	96.89%	96.95%	97.03%	96.88%
Infrastructure Sales Tax Distributed to City	<u>\$ 92,727</u>	<u>\$ 90,805</u>	<u>\$ 103,853</u>	<u>\$ 120,114</u>	<u>\$ 124,019</u>
Debt Service on Bonds:					
Senior Lien:					
Series 2008	\$ -	\$ -	\$ -	\$ -	\$ -
Series 2011	8,865	8,867	604	-	-
Series 2012	24,691	24,694	24,690	-	-
Series 2012A	5,745	5,745	5,745	5,745	432
Series 2016	7,057	7,054	7,056	7,062	8,131
Series 2021	-	-	-	8,325	8,320
Series 2022	-	-	-	-	20,371
Series 2023	-	-	-	-	-
Less Earnings on Debt Service Accounts ¹	(1,179)	(337)	(511)	(190)	(1,277)
Net Senior Lien Debt Service	<u>\$ 45,179</u>	<u>\$ 46,023</u>	<u>\$ 37,584</u>	<u>\$ 20,942</u>	<u>\$ 35,977</u>
Pledged Revenue Coverage	2.05 x	1.97 x	2.76 x	5.74 x	3.45 x
Maximum Annual Debt Service Coverage ² :					
Maximum Annual Debt Service	\$ 45,742	\$ 45,742	\$ 46,246	\$ 42,712	\$ 50,217
Maximum Annual Debt Service Coverage	2.03 x	1.99 x	2.25 x	2.81 x	2.47 x

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

² MADS is computed inclusive of a reduction for investment earnings, as well as the release of the Debt Service Reserve Account as a credit against the final debt service payment. For the purpose of this computation, the reduction for investment earnings were based upon an assumed rate of 3.00% per year for the Debt Service Reserve Account and 3.00% per year for the Debt Service Account. MADS amount includes scheduled amortization for the Series 2022 Bond.

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

VII. Capital Projects Revenue Pledge

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

As of September 25, 2019, all of the City's Capital Projects Revenue Bonds have been paid off, leaving no principal balance outstanding.

Exemption from Disclosure Requirements

Capital Projects Revenue Pledge

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

City of Jacksonville, FL					
Capital Projects Revenue Bonds					
Revenues and Debt Service Coverage					
<i>(in thousands)</i>					
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
JEA Electric	\$ 92,705	\$ 93,871	\$ 93,609	\$ 94,545	\$ 95,491
JEA Water and Sewer	24,771	24,953	26,403	26,667	26,933
Total Pledged JEA Contribution	<u>\$ 117,476</u>	<u>\$ 118,824</u>	<u>\$ 120,012</u>	<u>\$ 121,212</u>	<u>\$ 122,425</u>
Debt Service on Bonds:					
Series 2008A	\$ 2,656	\$ -	\$ -	\$ -	-
Series 2008B	2,846	-	-	-	-
Combined Debt Service	<u>\$ 5,502</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
Pledged Revenue Coverage	21.35x	N/A*	N/A*	N/A*	N/A*

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

DEBT AFFORDABILITY STUDY

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

- Current Debt Position as of the end of fiscal year 2023-2024
- Market Perception
- Projected Impact of Already Authorized Borrowing
- Comparison to Industry Standards
- Impact of Changes Related to Fiscal Year 2024-2025 5-Year CIP

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

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

CURRENT DEBT POSITION

The following table summarizes the City's projected debt outstanding as of the end of FY24. As such, the table includes currently outstanding debt as well as expected borrowing prior to the end of the fiscal year to reimburse the City for expenditures related to previously authorized projects. The City has pledged specific non-ad valorem revenue streams to some of these obligations and committed a basket of non-ad valorem revenues to repay others. A complete schedule of City debt outstanding is included as Exhibit A.

Projected Debt Outstanding at 9/30/24	
Debt Type (in 000s)	Outstanding
Better Jacksonville Program Debt:	
Better Jacksonville Sales Tax	\$ 259,912
Better Jacksonville Transportation	309,210
Special Revenue Bonds	124,585
State Infrastructure Bank Loan Program	-
Total Better Jacksonville Program Debt	\$ 693,707
General Government & Enterprise Fund Debt:	
Excise Tax Revenue Bonds	\$ -
Special Revenue Bonds ¹	1,400,042
Local Government Half-cent Sales Tax	-
Capital Improvement Revenue Bonds	-
Capital Projects Revenue Bonds	-
Short Term Debt (Commercial Paper & Line of Credit) ¹	50,000
Total General Government & Enterprise Fund Debt	\$ 1,450,042
Total Projected Debt Outstanding	\$ 2,143,749

¹ The Special Revenue bonds and short term debt contain assumptions related to expected borrowing prior to the end of FY24

The Better Jacksonville Plan (BJP), which was approved by referendum in 2000, placed related sales tax revenues in separate funds to address a pre-approved list of \$1.5 billion of transportation projects, and \$750 million in buildings, facilities, and other projects and related debt service. By FY09, the City faced remaining capital needs, a negative trend on both of its Better Jacksonville Sales Tax revenues and had received a change from stable to negative outlook on the programs' ratings.

In an effort to protect BJP ratings, the City developed and implemented a "bridge financing" strategy to substitute a General Fund covenant pledge to support up to \$300 million in planned project borrowing. The plan called for use of available junior lien BJP sales tax revenues to pay the debt service on the covenant bonds. The BJP "bridge financing" was initially well-received by the rating agencies and the negative outlook attached to the infrastructure pledge was removed in FY08. Subsequent declines of program revenues

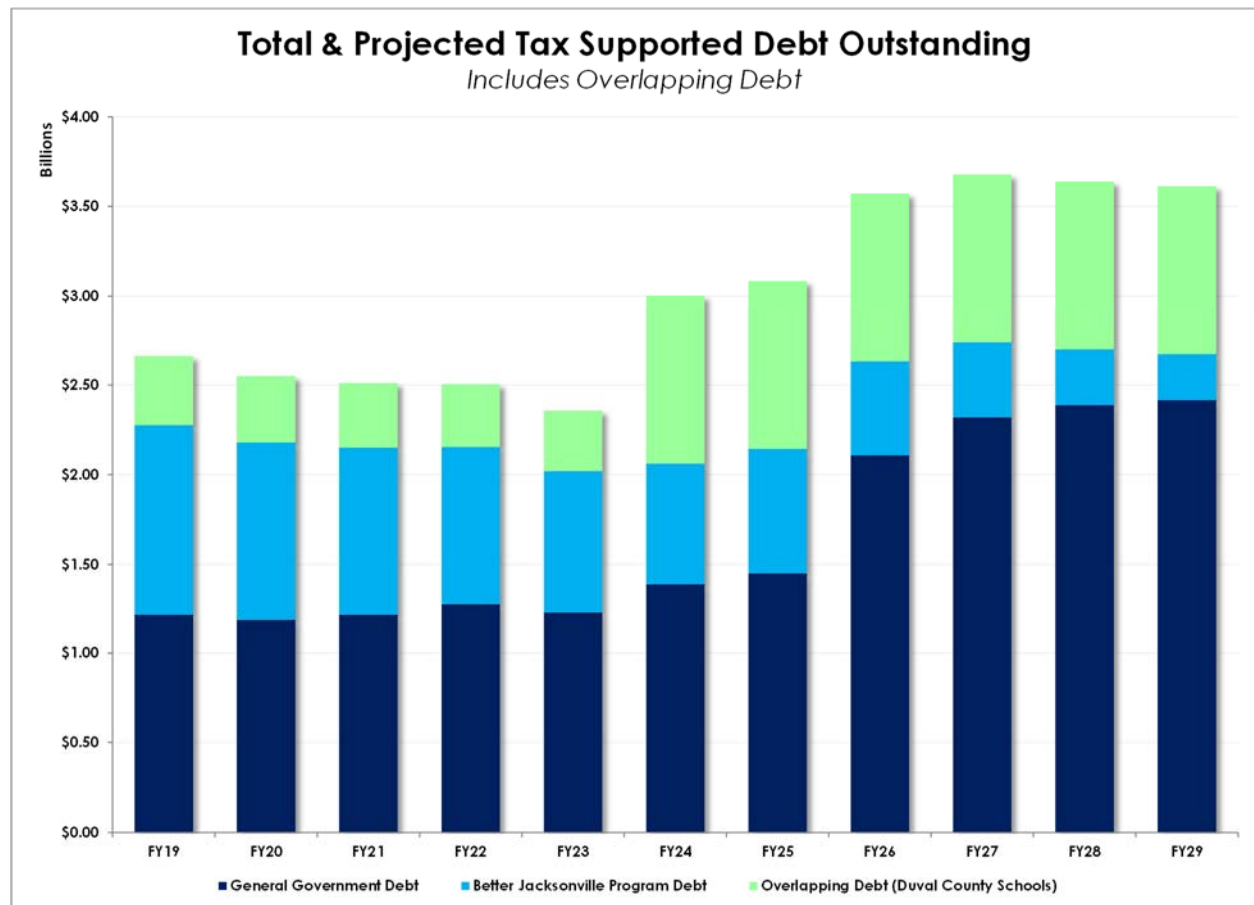
eventually resulted in the downgrade of the Better Jacksonville sales tax pledge in March 2012 from Aa2 to A1 (Moody's). The final bridge financing was issued during FY11.

The City remains confident that General Fund resources will not be needed to retire the bridge covenant bonds. In fact, sales tax revenues have rebounded to the extent that Standard & Poor's upgraded their rating of the Better Jacksonville Sales Tax Revenue bonds to 'A+' from 'A' in February 2016 and, more recently, Moody's upgraded their rating of the bonds to Aa3 in September 2020.

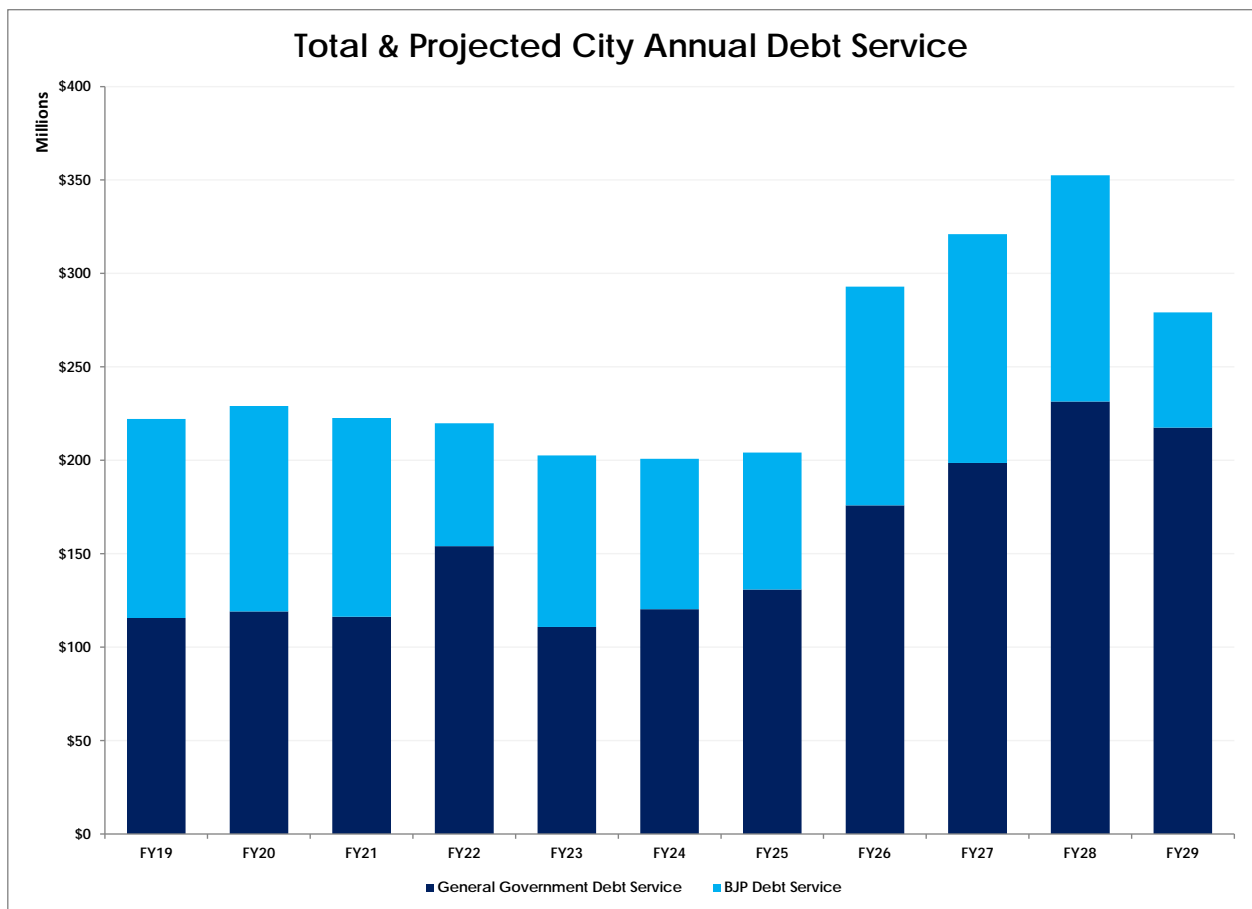
Even though the BJP debt has a dedicated revenue stream and a significant portion of the revenues dedicated to repay the debt are generated from non-residents, it is still considered "tax-supported" debt and is included with other tax-supported debt by rating agencies when calculating some of the City's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

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

Credit rating agencies also look at how the City's debt position (along with its debt metrics) change over time. Below is a presentation of the City's total and projected debt outstanding, including "overlapping debt" (inclusive of Duval County School Board debt, which is held constant in future years as part of this analysis) over time. By the end of FY22, the City had paid down and reduced its debt by over \$255 million of outstanding debt since FY18. Overlapping debt had decreased over the same period by approximately \$48 million, bringing the total tax-supported debt reduction to \$303 million. However, there have been substantial increases in FY23 in City's Overlapping debt, as well as in the City's capital projects more than offsetting the City's debt reduction in prior years; the increase in City's supported debt is an area of continued focus on prudent debt management into the future.



Below is a presentation of total and projected City-related debt service over time (which excludes overlapping debt). While debt service may vary some from year to year based on useful lives of projects financed and structuring decisions made at the time of bond issuance, it is important to maintain a relatively consistent level of debt service. This helps ensure that the City is being responsible about paying down debt over time and allows the City to budget and plan effectively for the future. The City's annual debt service has stayed in a relatively tight range over the last few years but is expected to rise noticeably in FY26. This increase is due to the projected paydown acceleration of currently outstanding BJP debt, along with a significant year-over-year increase in total authorized but not yet funded projects. As City revenues increase as expected (and detailed later in this report), the percentage of revenues dedicated to debt service will improve over the long term but could remain steady or decrease over the short and mid-term.



MARKET PERCEPTION

The credit market's perception of the City's ability to repay is the result of extensive, ongoing evaluations by credit professionals who review a variety of factors, trends, and parameters/measures. Rating agencies also evaluate indicators of the City's economic base as it relates to the ability to access revenue sources (tax rates) and the capacity of the citizens to support the operations of the City (tax burden), each of which is discussed in more detail below.

The most objective indicator of how the market perceives the City's debt are the published ratings of the national services; Fitch Ratings ("Fitch"), Moody's Investors Service ("Moody's") and Standard & Poor's Ratings ("S&P"). The table below shows a running history of the City's ratings for uninsured debt since 2010, which generally demonstrates the agencies' stable view of the City's debt over that period.

In February 2018, S&P upgraded the City's credit rating on Covenant Bonds from AA- to AA as a result of a change in their methodology, which now views non-ad valorem and general fund pledges as equal since both are dependent on the successful operation of the City.

On October 11, 2018, Moody's Investors Service downgraded the City's Issuer Credit Rating and Excise Taxes Revenue bonds to 'A2' from 'Aa2', its Capital Projects and Capital Improvement Revenue bonds to 'A2' from 'Aa3', its Infrastructure Sales Tax and Transportation Sales Tax Revenue bonds to 'A2' from 'A1', and its Special Revenue bonds to 'A3' from 'Aa3'. Moody's stated in a credit opinion dated October 12, 2018, that their rationale for the multiple downgrades were directly related to the City's participation as a plaintiff with JEA against Municipal Energy Authority of Georgia (MEAG) in litigation to have a Florida state court invalidate a "take-or-pay" power contract between JEA and MEAG. Moody's opinion is that the City's action to participate in this litigation "calls into question its willingness to support an absolute and unconditional obligation of its largest municipal enterprise," which "weakens the City's creditworthiness on all of its debt."

The City continues to strongly disagree with the action previously taken by Moody's. The City does not believe that its prior participation in the litigation with JEA in any way reflected the City's unwillingness or inability to pay its own obligations, and has consistently demonstrated over time that it makes payments to all counterparties when due. In a report dated October 23, 2018, S&P Global Ratings affirmed its current 'AA' rating on each of the City's various bonds, citing that City officials have "indicated payment of current debt obligations remains a priority" and that the City's has strong finances with the ability to deal with the "unlikely situation" of having to support JEA's debt burden associated with their power contract with MEAG. Fitch Ratings took no action on the matter.

On September 28, 2020, Moody's partially reversed its position and upgraded to 'Aa3' from 'A2' the City's issuer rating. They also upgraded to 'A1' from 'A3' the city's non-ad valorem rating, to 'A1' from 'A2' the city's transportation bonds, to 'A1' from 'A2' the city's capital improvement bonds, and to 'Aa3' from 'A2' the city's Better Jacksonville sales tax bonds. The agency cited the Project J take-or-pay contract settlement between JEA and MEAG as the main driver of the upgrades. Moody's also mentioned Jacksonville's growing tax base and ample reserves as additional contributors to the decision.

On May 11, 2022, Moody's continued its reversal by upgrading to 'Aa2' from 'Aa3' the City's issuer rating, to 'Aa3' from 'A1' the City's non-ad valorem rating, and to 'Aa3' from 'A1' the City's transportation bonds. This returned the issuer and non-ad valorem ratings to levels prior to the downgrade in 2018, while the transportation bonds are now one notch higher than they were at that time.

On January 25, 2023, Moody's upgraded the City's non-ad valorem debt following its revised methodology reflecting changes in analytical considerations and debt instrument specific considerations. Consequently, City's Issuer Credit Rating was upgraded to 'Aa2' from Aa3', and City's Covenant Bonds and Better Jacksonville Transportation bonds were upgraded to 'Aa3' from 'A1', their highest ratings over the past decade.

On April 7, 2023, Fitch upgraded the City's transportation bonds to 'AA' from 'AA-' citing the City's sustained pledged revenue growth and a high level of resilience to cyclical revenue stress.

The most objective indicator of how the credit markets perceive the City's ability to repay its debt is the published ratings of the national ratings services: Fitch Ratings ("Fitch"), Moody's Investors Service ("Moody's") and Standard & Poor's Ratings Services ("S&P"). The City's debt is highly rated by the rating agencies. The table below shows the City's ratings for uninsured debt since 2012, which illustrates the rating agencies' view of the City's credit quality over that period.

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Moody's:												
Issuer Credit Rating	Aa1	Aa2 ⁽³⁾				A2 ⁽⁹⁾		Aa3 ⁽¹⁰⁾		Aa2 ⁽¹¹⁾		
Covenant Bonds	Aa2	Aa3 ⁽³⁾				A3 ⁽⁹⁾		A1 ⁽¹⁰⁾		Aa3 ⁽¹¹⁾	Aa2 ⁽¹²⁾	
Revenue Bonds	Aa2/Aa3 ⁽¹⁾					A2 ⁽⁹⁾		A1 ⁽¹⁰⁾				
BJP Infrastructure	A1					A2 ⁽⁹⁾		Aa3 ⁽¹⁰⁾				
BJP Transportation	A1					A2 ⁽⁹⁾		A1 ⁽¹⁰⁾		Aa3 ⁽¹¹⁾		
Commercial Paper	P1		(2)									
Standard & Poors:												
Issuer Credit Rating	AA											
Covenant Bonds	AA-					AA ⁽⁷⁾						
Revenue Bonds	AA+/AA- ⁽⁴⁾			AA ⁽⁶⁾								
BJP Infrastructure	A			A+ ⁽⁵⁾								
BJP Transportation	AA-											
Commercial Paper		A-1 ⁽²⁾										
Fitch:												
Issuer Credit Rating	AA+	AA ⁽⁴⁾										
Covenant Bonds	AA	AA- ⁽⁴⁾										
Revenue Bonds	AA+/AA- ⁽⁴⁾	AA/AA- ⁽⁴⁾				AAA/AA/AA ⁽⁸⁾						
BJP Infrastructure	A+											
BJP Transportation	AA-										AA ⁽¹³⁾	
Commercial Paper		F1 ⁽²⁾										

¹ The A1 rating from Moody's and the A rating from S&P for the Guaranteed Entitlement bonds were removed for illustration purposes upon final redemption on December 13, 2013.

² On December 4, 2013, the City replaced Letter of Credit supporting the commercial paper program, which was necessitated by the withdrawal of the prior liquidity provider. The replacement liquidity agreement required a remarketing of the commercial paper notes and a new security rating. The City elected to replace the Moody's rating with a new S&P and Fitch rating.

³ On June 17, 2014, Moody's issued a one notch downgrade to the City's ICR rating and Special Revenue program.

⁴ On October 27, 2014, Fitch issued a one notch downgrade to the City's ICR rating, Special Revenue program, Excise Tax Revenue program, and Local Government Sales Tax

⁵ On February 19, 2016, Standard & Poor's upgraded the BJP Infrastructure Sales Tax bonds one notch.

⁶ On March 3, 2016, Standard & Poor's upgraded the Excise Tax Revenue bonds one notch.

⁷ On February 23, 2018, Standard & Poor's upgraded the Covenant Bonds (Special Revenue) one notch.

⁸ On September 10, 2018, Fitch upgraded the Excise Tax Revenue bonds one notch.

⁹ On October 11, 2018, Moody's downgraded the City's ICR, BJP Infrastructure Sales Tax, Transportation Sales Tax, Capital Projects, Capital Improvement, and Excise Tax bonds to A2, and also downgraded the Special Revenue program to A3.

¹⁰ On September 28, 2020, Moody's upgraded to Aa3 from A2 the City's issuer rating. They also upgraded to A1 from A3 the city's non-ad valorem rating, to A1 from A2 the city's transportation bonds, to A1 from A2 the city's capital improvement bonds, and to Aa3 from A2 the city's Better Jacksonville sales tax bonds.

¹¹ On May 11, 2022, Moody's upgraded to Aa2 from Aa3 the City's issuer rating. They also upgraded to Aa3 from A1 the city's non-ad valorem rating and to Aa3 from A1 the city's

¹² On January 25, 2023, Moody's upgraded to Aa2 from Aa3 the City's non-ad valorem debt ratings with a Stable Outlook.

¹³ On April 7, 2023, Fitch upgraded to AA from AA- the City's transportation debt ratings with a Stable Outlook.

Tax Rates

Jacksonville's tax rates are about average as compared to other large cities in Florida. It is important to note that Jacksonville is unique in Florida as it is both a city and county, with the respective service responsibilities and available resources of a city and county combined. This makes comparisons more difficult, but Jacksonville continues to enjoy strong budgetary flexibility to meet any future fiscal challenge. This flexibility is considered a credit positive by the rating agencies.

2023-2024 Millage Rate Comparison of Ten Largest Cities in Florida

<u>City</u>	<u>Population</u>	<u>Municipal Millage Rate</u>	<u>Countywide Millage Rate</u>	<u>Combined Millage Rate</u>
Tallahassee	201,833	4.4500	8.3144	12.7644
Miami	464,225	7.4843	4.5740	12.0583
Tampa	406,294	6.2076	5.7309	11.9385
Jacksonville (Duval)	1,051,278	n/a	n/a	11.3619
St. Petersburg	265,782	6.4675	4.7398	11.2073
Orlando	326,988	6.6500	4.4347	11.0847
Hialeah	229,054	6.3018	4.5740	10.8758
Fort Lauderdale	189,118	4.1193	5.5492	9.6685
Cape Coral	213,301	5.3694	3.7623	9.1317
Port St. Lucie	239,653	4.7057	4.2722	8.9779

Note: Municipal and countywide millage rates exclude school district rates for this comparison.

Source: Millage rates obtained from Florida Property Tax Data Portal.

Population estimate obtained from FL Bureau of Economic and Business Research

Tax Burden

Jacksonville's modest tax rates and average tax burden form the foundation for the City's financial flexibility while maintaining its desired service levels. This revenue capacity and flexibility underpin the market's positive view of the City's debt.

PROJECTED IMPACT OF ALREADY AUTHORIZED BORROWING

The City's ability to meet its future debt obligations will largely depend on the growth of financial resources including sales tax receipts, as well as other indirect variables, such as estimated full value of property, personal income, and population.

Debt capacity is increased by demographic and economic growth to the extent that new resources can be captured through higher revenues. Because any projection is uncertain, it is important while planning for future debt capacity to make prudent and conservative assumptions about future growth in resources and to develop sensitivity analyses about other assumptions to ensure that an excessive level of obligations is not created. This study assumes the following:

Growth Rate & Borrowing Assumptions					
	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
Estimated Full Value	2.00%	2.00%	2.00%	2.00%	2.00%
*Population	1.43%	1.08%	1.43%	1.15%	1.15%
General Revenues	2.00%	2.00%	2.00%	2.00%	2.00%
Bond Yield, 25+ Year Term	5.25%	5.25%	5.25%	5.25%	5.25%
Bond Yield, 20 Year Term	5.25%	5.25%	5.25%	5.25%	5.25%
Bond Yield, 10-15 Year Term	5.25%	5.25%	5.25%	5.25%	5.25%
Bond Yield, Variable Rate Bonds	4.25%	4.25%	4.25%	4.25%	4.25%

*Based on the results from the Florida Estimates of Population and UF, BEBR, April 1, 2023

Another source from which the City obtains debt capacity is the retirement of outstanding debt. As the City retires debt, this amount becomes a potential resource for new debt issuance, upon further authorization, without adding to the City's existing debt position. Shown below is how much debt the City is paying down in FY24, as well as the scheduled retirements of debt through FY29. This table shows the City will pay down approximately \$651 million of general fund debt over this period due to retirements of existing obligations. While the retirement of \$470 million of BJP debt results in a positive contribution towards improving debt ratios, it does not create additional capacity to the General Fund.

Retirement of Existing Debt <i>(in 000s)</i>				
<u>Fiscal Year</u>	<u>General Debt</u>	<u>BJP Debt</u>	<u>Total Debt</u>	
2024	\$ 75,335	\$ 51,659	\$	126,994
2025	112,683	97,086		209,769
2026	115,435	105,908		221,343
2027	127,590	108,438		236,028
2028	105,233	51,865		157,098
2029	114,625	55,400		170,025
	<u>\$ 650,901</u>	<u>\$ 470,356</u>	<u>\$</u>	<u>1,121,257</u>

FY24 amounts are actuals. FY25-29 include assumed borrowing for already authorized projects.

Another potential enhancement to future debt service capacity is a greater use of "pay-as-you-go" ("PAYGO") funding of capital projects, which reduces borrowing for capital. While it was tough during challenging times, the City has more recently been able to increase its usage of PAYGO, thanks in part to pension reform. Although rating agencies do not set specific guidelines for determining an acceptable level

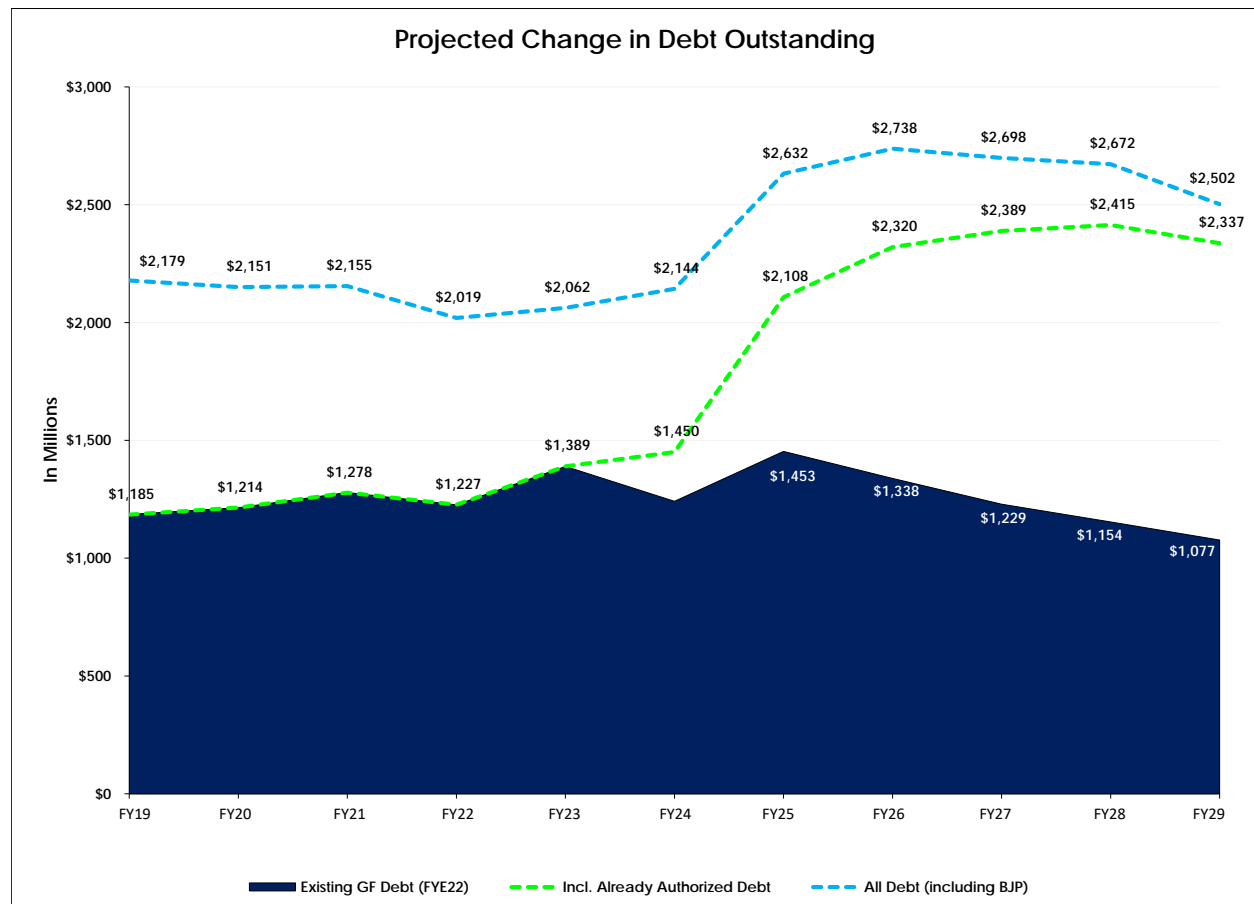
of PAYGO, the use of PAYGO reduces future debt obligations and is therefore considered to be a credit positive.

While the city's debt burden is forecasted to improve and otherwise create availability for new debt in the long term, it must be cautioned that other rising costs and other demands on city resources may offset some (or all) of this benefit. It is also important to note that these forward-looking ratios are dependent upon assumed rates of growth, which, while intentionally conservative, cannot be guaranteed.

Without the further authorization of new borrowing, the City is projected to issue \$1.30 billion of new money long-term debt and retire around \$941 million of debt over the next five years. This would result in an increase in outstanding debt of \$359 million from Projected FY24 to FY29. The table below reflects issuances and retirements for this period (inclusive of BJP):

Projected Change in Debt Outstanding						
FISCAL YEAR END	2024	2025	2026	2027	2028	2029
Outstanding Debt, Beginning	\$2,143,749	\$2,631,964	\$2,738,059	\$2,698,494	\$2,672,371	\$2,672,371
Already Authorized - Prior CIP*	650,000	325,000	195,000	130,000	-	-
Debt Paydown	(161,785)	(218,905)	(234,565)	(156,123)	(170,025)	(170,025)
Outstanding Debt, Ending	\$2,143,749	\$2,631,964	\$2,738,059	\$2,698,494	\$2,672,371	\$2,502,346

* Assumes the CIP borrowing authorized in a particular year is actually borrowed over the course of four years (50% in Year 1, 25% in Year 2, 15% in Year 3, and 10% in Year 4)



The scenario of no future authorization of new borrowing, of course, is not likely as the City generally authorizes capital improvements in each year's budget. However, this illustration serves as a good baseline that that decisionmakers can use as they consider adding borrowing authorizations in the future.

COMPARISON TO INDUSTRY STANDARDS

In assessing the City's overall creditworthiness, rating agencies use a number of ratios to assess the financial burden of outstanding debt. As a consolidated city and county government, Jacksonville faces unique obstacles in comparing its debt position to other jurisdictions since published industry medians report cities and counties separately. With that in mind, the City Council adopted seven measures discussed in Section I that are important to rating agencies and can help guide the City when making decisions that might include borrowing.

These ratios, along with total debt outstanding, have a significant impact on bond ratings which, in turn, affect the cost of borrowing. Establishing and regularly evaluating acceptable ranges for the selected ratios will allow the City to continually monitor its financial and debt positions and provide a framework for calculating theoretical debt affordability, assisting in the capital budgeting process, prioritizing capital spending, and evaluating the impact of each debt issue.

Below is a table comparing some of the City's ratios (or modified versions of them) with other cities and counties in Florida and elsewhere in the United States. In general, the comparison shows that the City of Jacksonville has about an average debt burden level of reserves. As will be seen later in this study, the City has been improving in both areas over the last five years. Continuing the trend of paying down debt and increasing reserves is viewed favorably by the rating agencies.

City/County	Current Rating ¹	Overall Net Debt as % of Full Mkt Val.	Implied GSD Debt Service as % of Operating Exp. ²	Debt Per Capita	Available GF Balance as % of Revenues ³
Jacksonville, FL	AA	1.7%	8.5%	\$2,454	31.7%
Broward County, FL	AAA	1.2%	14.1%	2,711	36.9%
Hillsborough County, FL	AAA	0.6%	4.2%	970	46.9%
Miami-Dade County, FL	AA	0.9%	29.2%	1,957	23.8%
Charlotte, NC	AAA	3.7%	33.3%	6,060	18.4%
Portland, OR	AAA	1.8%	11.5%	3,669	8.5%
Seattle, WA	AAA	2.1%	17.1%	9,768	2.8%

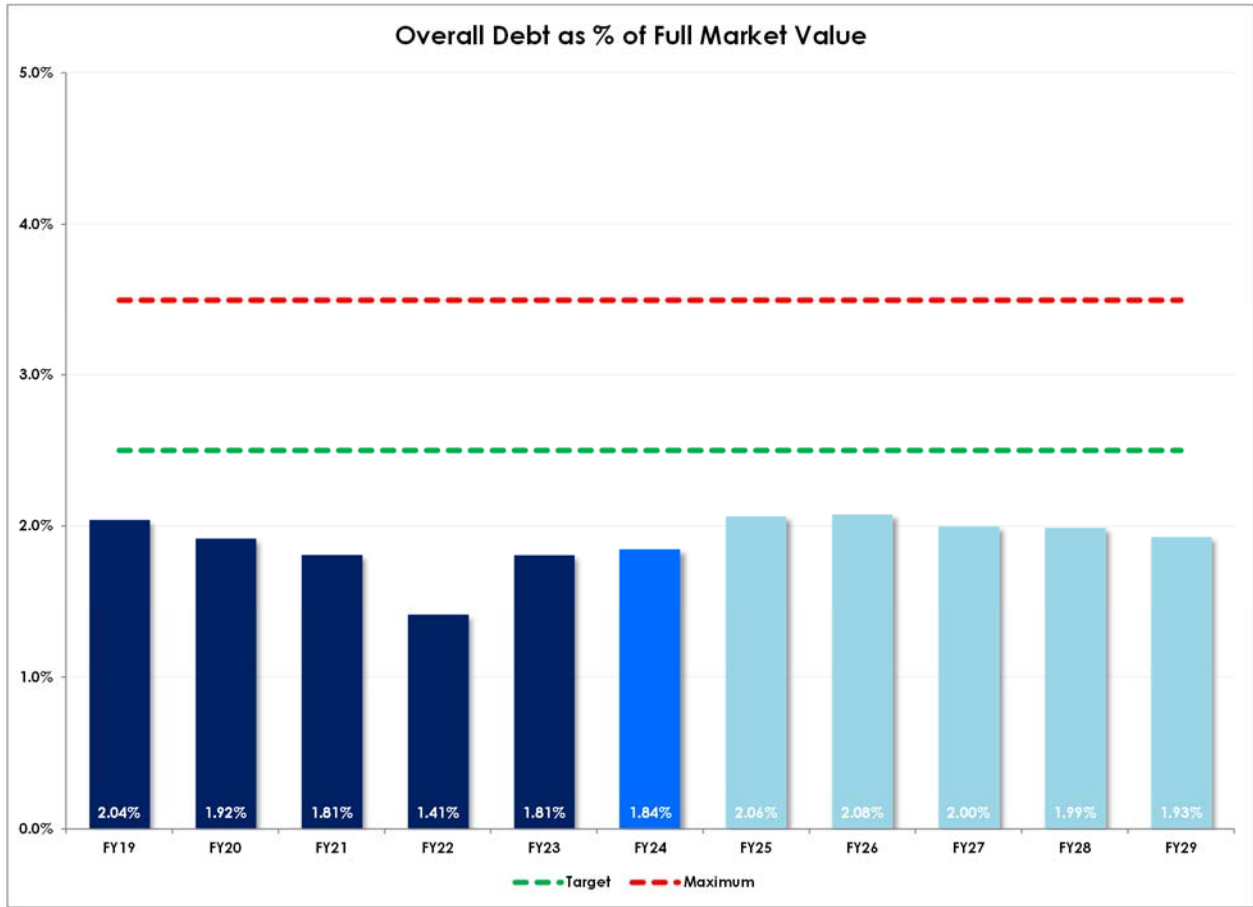
Note: For general comparison only, Jacksonville data is provided by the City of Jacksonville. All other data is sourced from Moody's Investors service except for comparative ratings, which have been provided by S&P. The most recent available data has been used. The accuracy of data provided, as well as direct comparability to Jacksonville data, cannot be guaranteed as there can be a lack of uniformity among ratio composition and accounting methods. Certain Jacksonville metrics are not shown due to availability of comparable data.

¹Current Ratings available from S&P

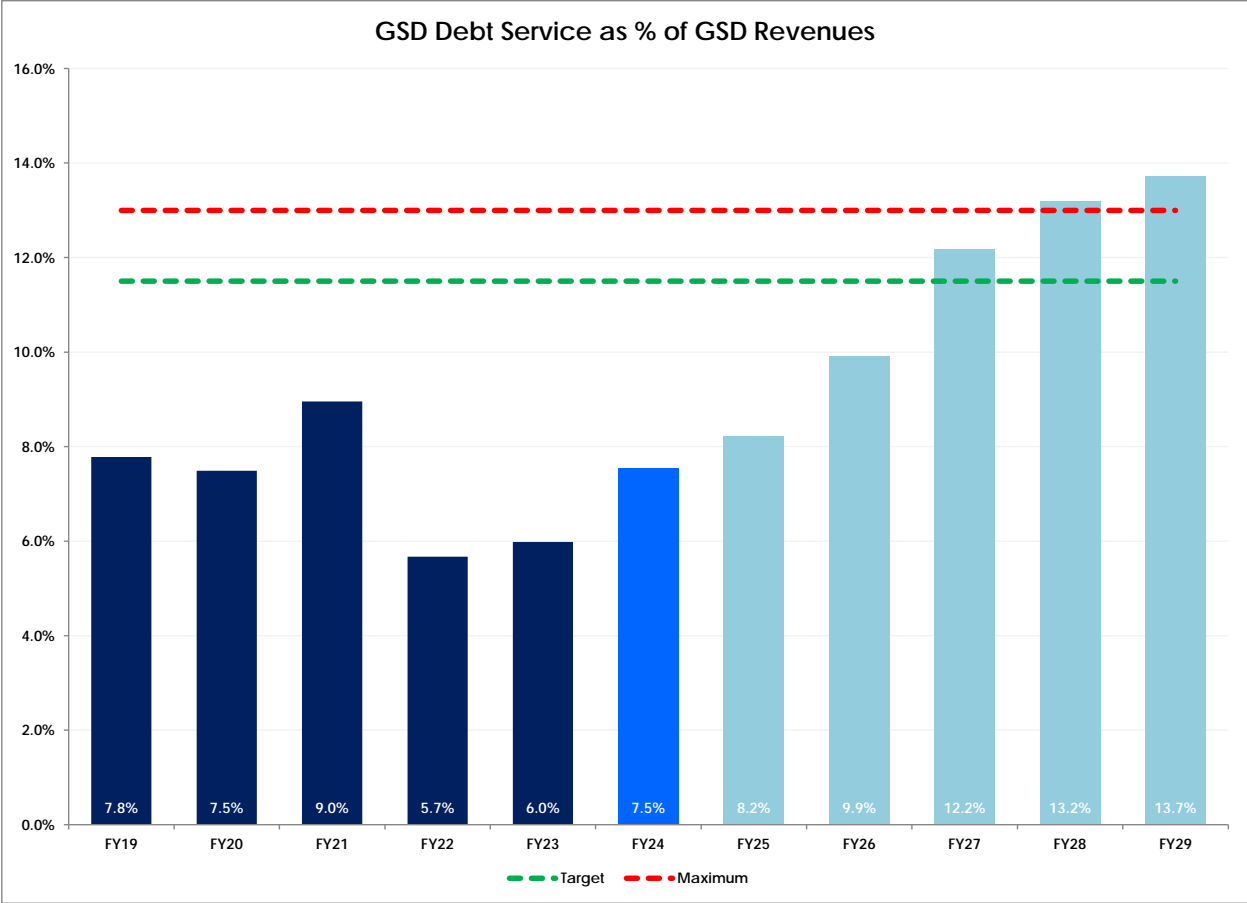
²Data available from Moody's is Debt Service as % of Operating Expenses, so the Jacksonville metrics are not shown due to availability of comparable data

³Data available from Moody's is GF Balance from GF Balance

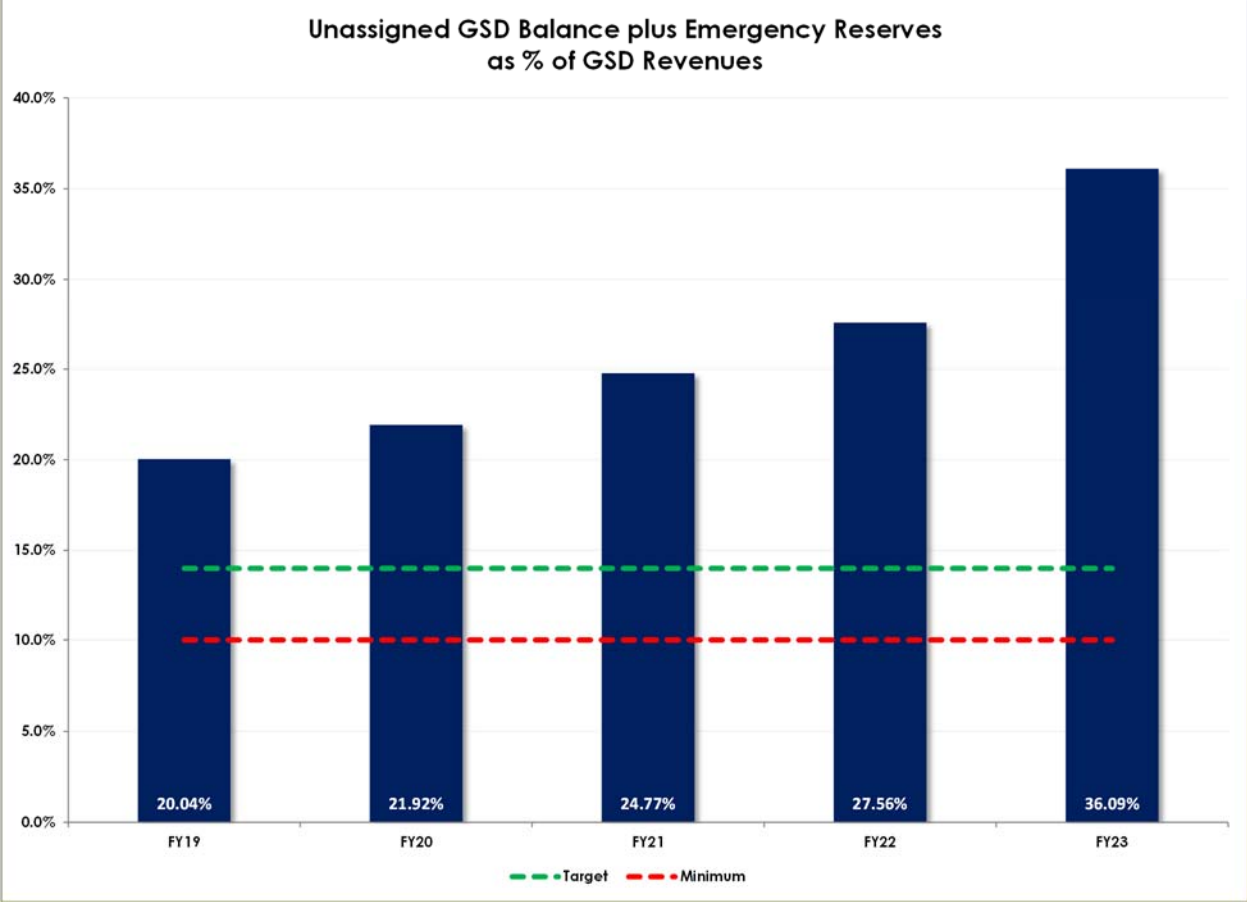
Credit rating agencies review changes in debt ratios over time. Presentations of the City's key debt ratios for the past five years as well as projected ratios for the next five years are shown in the following pages. These ratios only include projected debt outstanding at the end of FY24, as well as an assumption for borrowing related to projects that have already been authorized by prior City budgets. No impact of the FY25 budget or beyond is included in this analysis as such will be illustrated in the second version of this report each year.



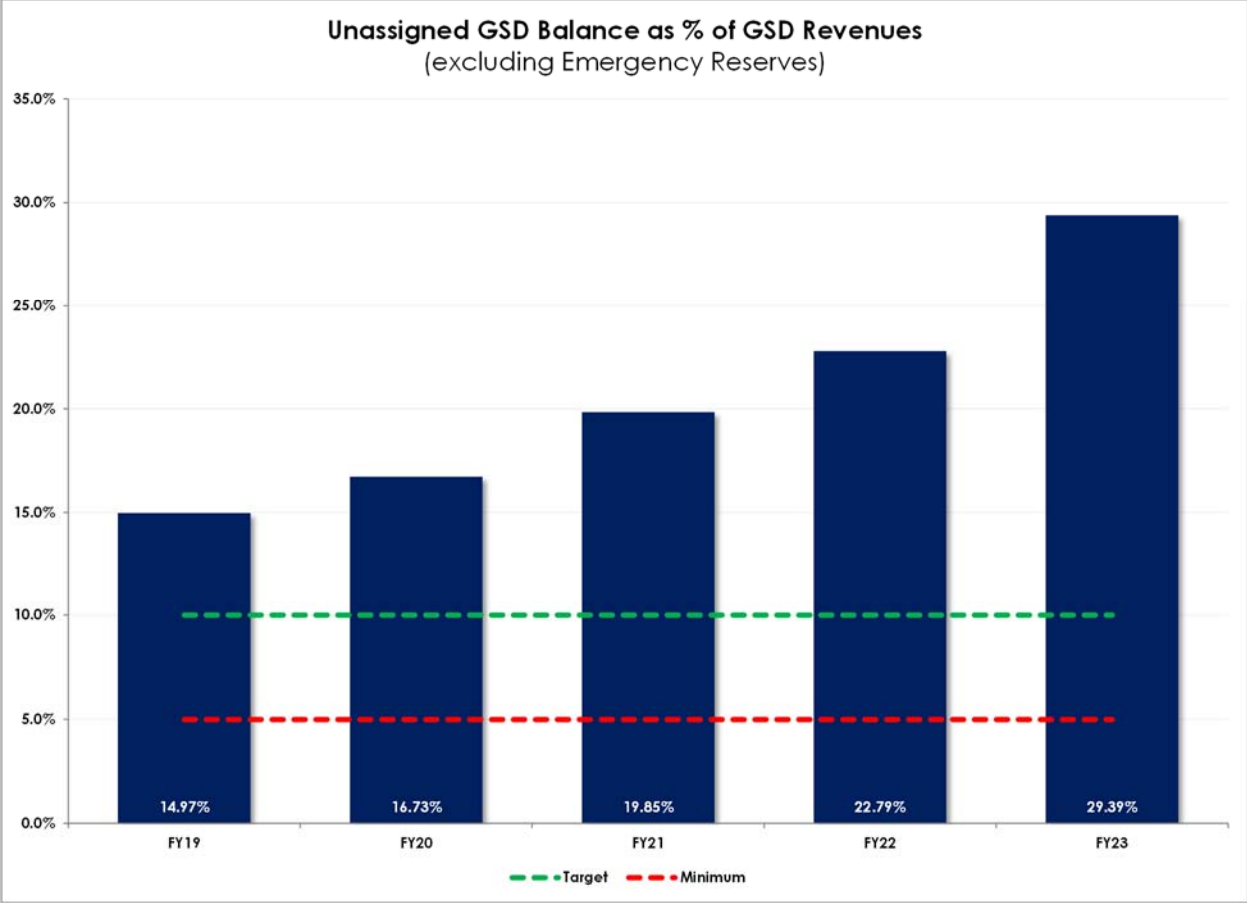
Rising market values and reduced debt outstanding in recent years have helped this ratio move towards (and below) the adopted target of 2.5% -- with FY24 projected to come in well below the target at approximately 1.84%. If the City continues to pay off more debt each year than it borrows and if the local economy stays steady, this measure should remain below target for the foreseeable future.



Following a general decline through in FY23, GSD Debt Service as % of GSD Revenues is expected to rise over the next few years. The structure of individual bond pay-downs sometimes introduces “lumpiness” into an issuer’s annual debt service – meaning some years might be higher than others. This analysis shows that, while there is some variability over time, the City is well below (or at) the target and maximum levels that were established by City Council.

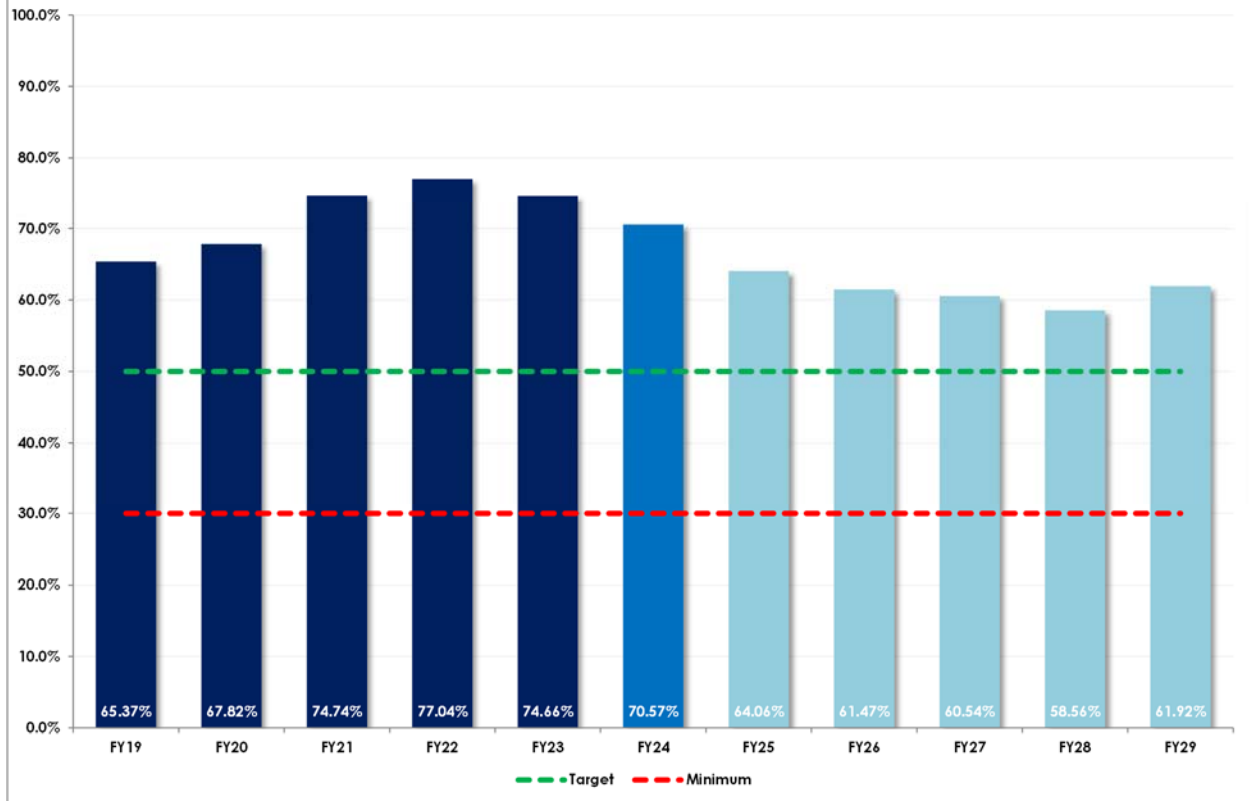


Because it is difficult to predict what Fund Balance will be at the end of FY24, the City looks at the combined Unassigned GSD Balance including the City Council Emergency Reserve as a % of GSD Revenues on an actual basis. For FY23, Unassigned GSD Fund Balance including the City Council Emergency Reserve increased to just over \$511 million, or 36.09% of GSD Revenues. Jacksonville is now well above its target balance of 14%. This ratio is a critical ratings consideration addressing the stability of financial operations, as these funds serve as a source of flexibility in times of economic and fiscal stress. It is important to remember that this range was set in the early 2000's when the city had less than 5% in reserves. There is no one "correct" level of reserves as this figure is considered alongside the remainder of the City's financial profile. Ratings agencies see the City's strong reserves as a counter to its elevated debt and pension obligations.

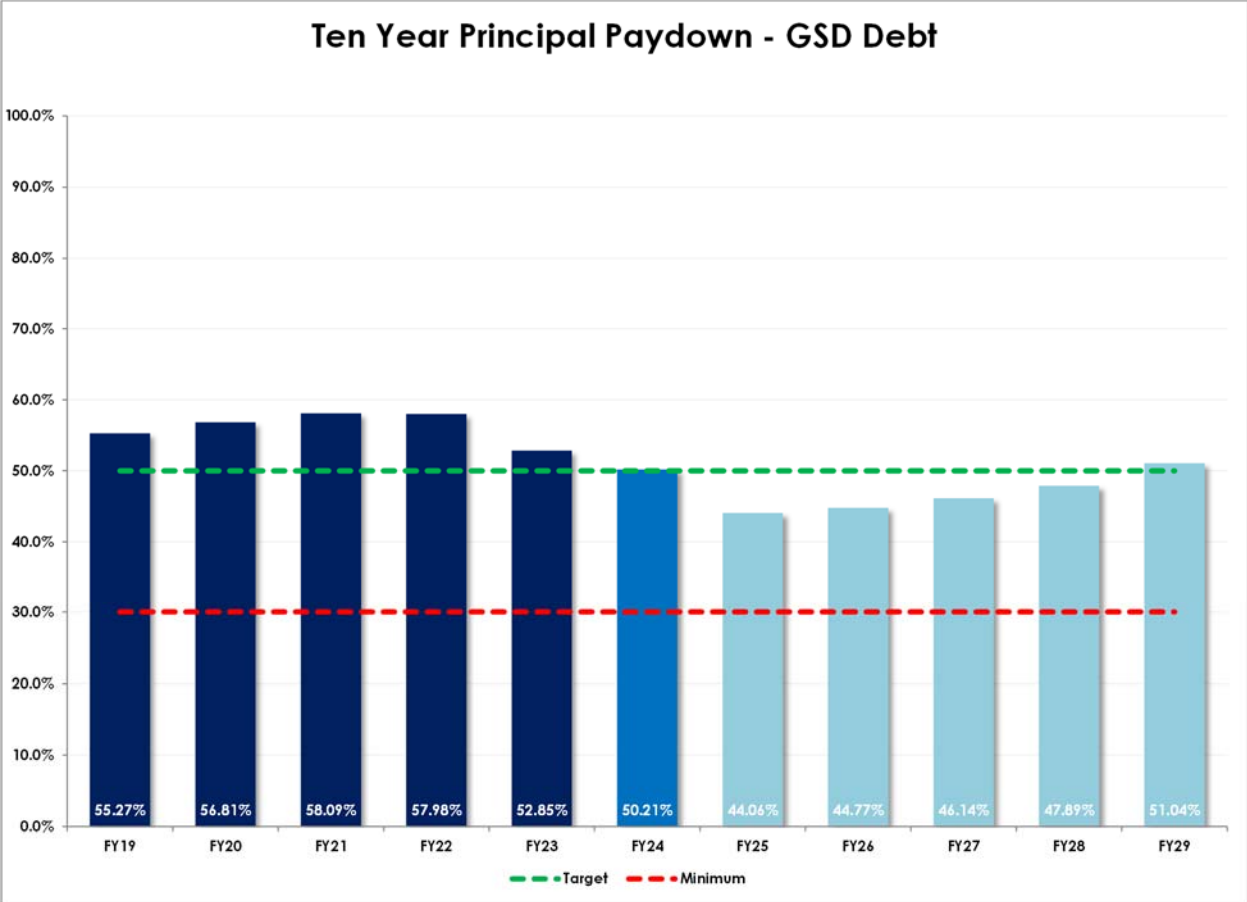


Like the previous measure, the City also looks at FY23 data here since it is difficult to predict what Fund Balance will be at the end of FY24. Unassigned GSD Fund Balance excluding City Council Emergency Reserve for FY23 increased to almost \$417 million, or 29.39% of GSD revenues. As discussed with the previous ratio, certain amounts of fund balance were assigned during the fiscal year for various purposes. Over time, this analysis shows the City has done a better job of setting aside reserves that can be used in times of financial stress. It is important that the City continue striving towards meeting and exceeding the established target as natural disasters or other financial emergencies may arise periodically, which require at least a temporary draw-down of these funds.

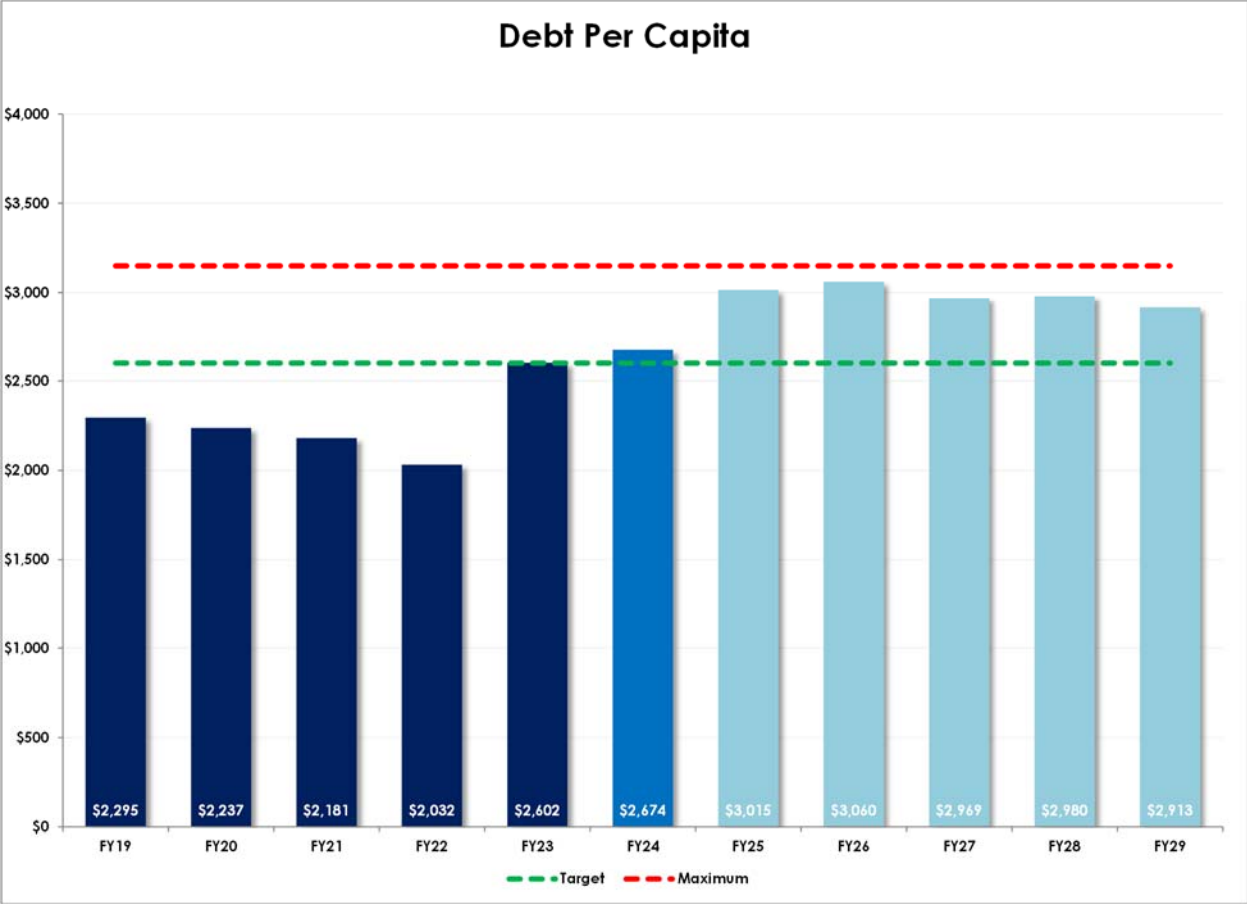
Ten Year Principal Paydown - All City Debt



For FY24, the Ten-Year Principal Pay-down – All City Debt ratio is expected to be 70.57%, indicating that debt is being paid down more quickly than the adopted target of 50%. The City has produced significant improvement in its ten-year principal repayments over the years. A slight drop and subsequent stabilization are expected throughout the five-year period ending FY29 while maintaining the ratio well above the target as principal repayments escalate on the Better Jacksonville Plan debt. Please see the next page for a similar analysis, shown without the influence of BJP.



For FY24, the Ten-Year Principal Pay-down ratio on GSD Debt is projected to be 50.21%, which is above the adopted target of 50%. This analysis, coupled with the prior chart showing all City debt, illustrates the impact of significant pay-downs on BJP debt without any new BJP issuance. Historical paydown ratios are static and do not incorporate expected future borrowing. The ratio reflects slightly less volatility over the next few years in comparison to the All City Debt analysis due to the planned acceleration of BJP debt paydowns. The City is expected to remain above the minimum threshold through FY29, albeit somewhat below its adopted targets.



Debt Per Capita is expected to be approximately \$2,674 as of the end of FY24, just exceeding the adopted target. The City is expected to maintain this metric below the maximum through fiscal year FY29.

PROJECTED IMPACT OF FY25 AND 5-YEAR CIP BORROWING

The following section illustrates the impact of the Proposed FY25 borrowings to Debt Outstanding and the City's forward-looking debt ratios over the next five years. All currently outstanding debt and authorizations (detailed earlier in this study) serve as the baseline for this section.

In consideration of historical borrowing patterns, the analysis assumes borrowing for the budget authorization in any year will take place over a total of four years (50% in Year 1, 25% in Year 2, 15% in Year 3, and 10% in Year 4). In addition to including the Administration's Proposed FY25 Budget, the analysis includes forecasted borrowing for FY26-29 to give a more accurate picture of how the City's debt position may look over the next five years.

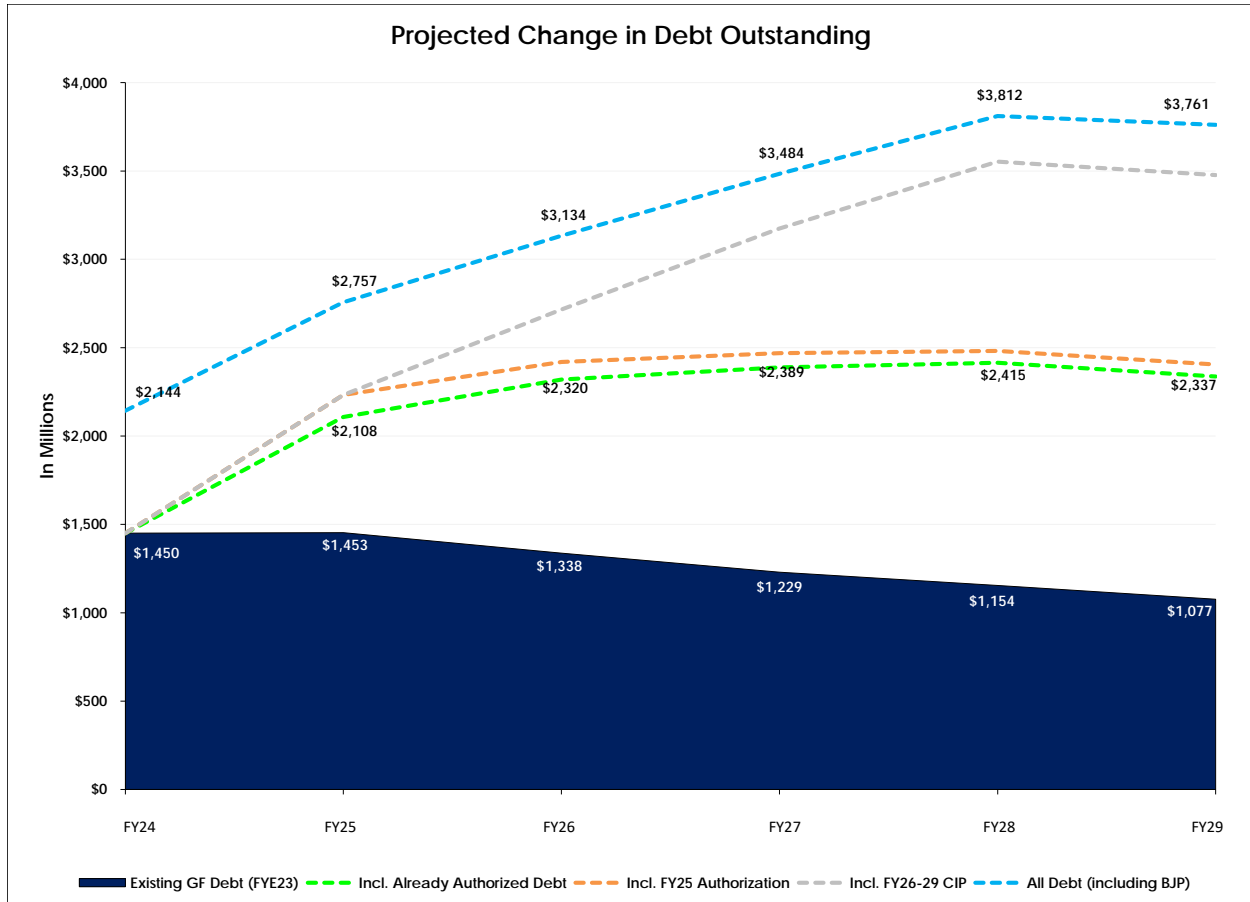
This analysis is merely a projection and should be used as a tool to help explain the relative impact of borrowing over time and help guide decision-making. Many of the variables assumed can (and will) change. While this is designed to be a helpful tool in decision-making, it should not be solely relied upon for determining whether to issue debt. Of equal importance is the need to assess the City's ability to make payments on debt as primarily driven by the annual budgeting process.

Without the further authorization of new borrowing (in addition to what has been discussed above), the City is projected to issue \$2.608 billion of new debt and retire \$0.991 billion of debt over the next five years. This would result in an increase in outstanding debt of \$1.617 billion from FYE 2024 to FYE 2029. Actual debt issued over the five-year timeframe will be driven by the pace of project completion as we do not issue debt until the funds have been spent. The table below reflects projected issuances and retirements for this period:

Projected Change in Debt Outstanding						
FISCAL YEAR END	2024	2025	2026	2027	2028	2029
Outstanding Debt, Beginning		\$2,143,749	\$2,757,398	\$3,134,006	\$3,484,094	\$3,811,884
Already Authorized - Prior CIP*		654,875	327,438	196,463	130,975	-
Borrowing for Proposed Authorizations - FY25 5Y CIP*		125,434	270,514	393,343	365,773	143,680
Debt Paydown		(166,660)	(221,343)	(239,718)	(168,958)	(194,085)
Outstanding Debt, Ending		\$2,143,749	\$2,757,398	\$3,134,006	\$3,484,094	\$3,761,479

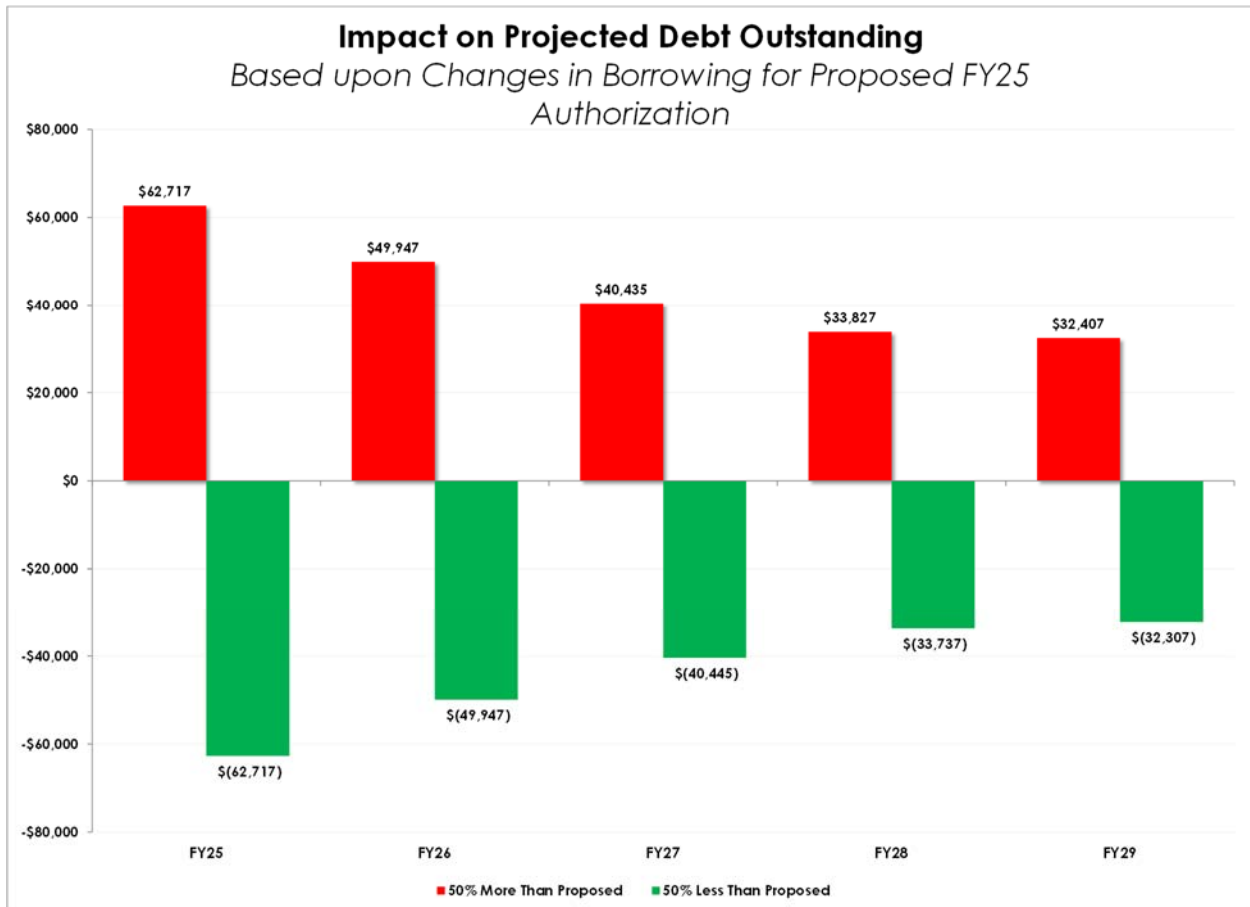
* Assumes the CIP borrowing authorized in a particular year is actually borrowed over the course of four years (50% in Year 1, 25% in Year 2, 15% in Year 3, and 10% in Year 4)

Debt Outstanding



Assuming historical borrowing patterns, the graphic above depicts a breakdown of projected debt outstanding through FY29. The breakdown illustrates existing debt and anticipated debt associated with previously authorized projects, as well as forecasted debt issuance associated with the FY25 Proposed Budget Authorization and potential debt issuance related to the remainder of the City's 5-Year Capital Improvement Plan. Based on the assumed pace of spending (and borrowing) in future years, Non-BJP Debt will increase steadily over the next five years while the total amount of debt outstanding is projected to increase initially and then flatten out. It is also unlikely that the pace of spending and the resulting borrowing will keep pace with our assumptions so the above depiction should be viewed as a conservative analysis. The City does not borrow to fund authorized projects until such projects are actively moving and spending money. There is often a lag as the RFP process, design, and engineering, take time prior to construction commencement.

Impact on Debt Outstanding

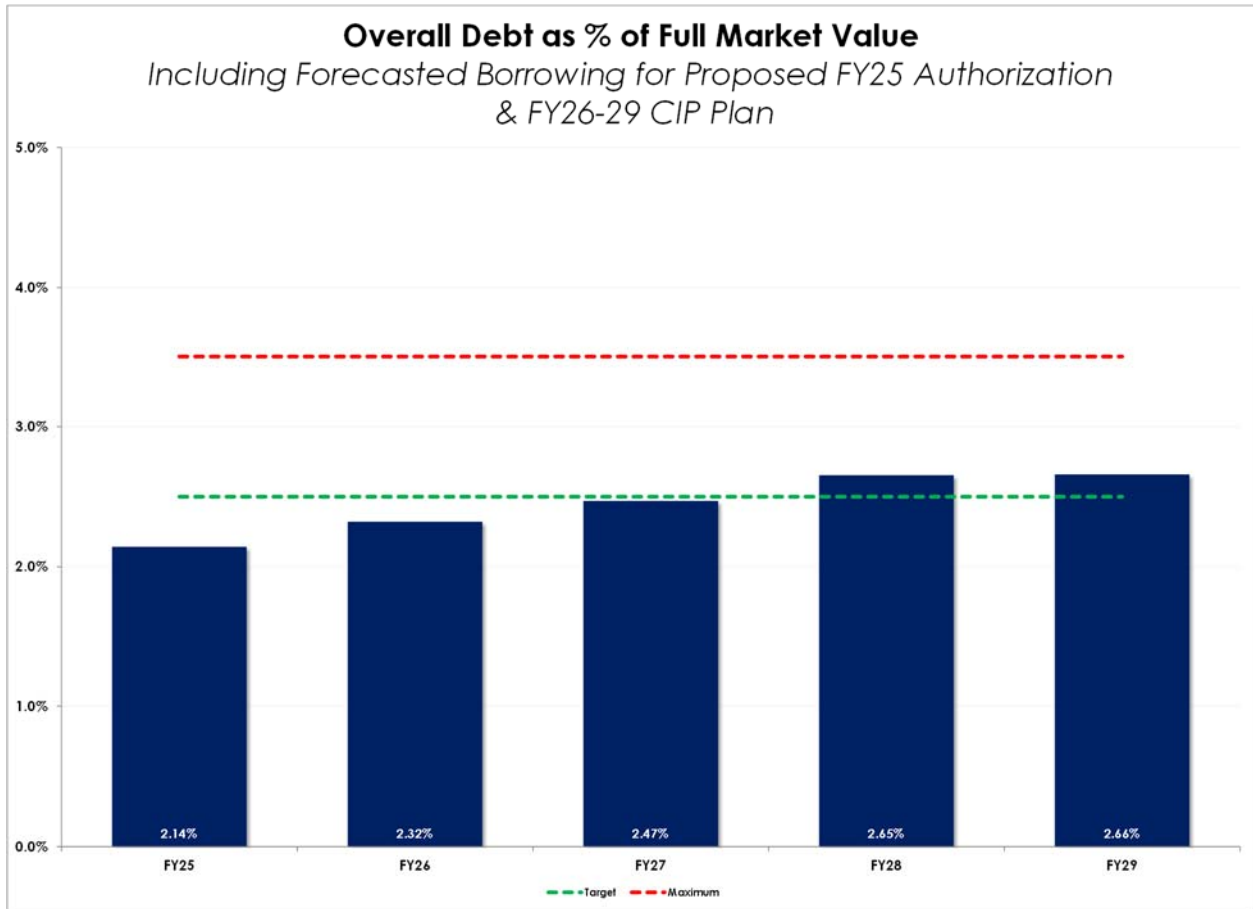


Increasing how much is borrowed results in a higher amount of debt outstanding over time, while decreasing the amount borrowed leads to a lower debt balance.

The graphic above illustrates the impact of increasing or decreasing the amount of borrowing authorization in the FY24 Proposed Budget above/below the amount proposed. For example, a 50% decrease in the amount proposed for borrowing authorization in FY25 would result in Total Debt Outstanding being about \$32.3 million lower than proposed at the end of FY29.

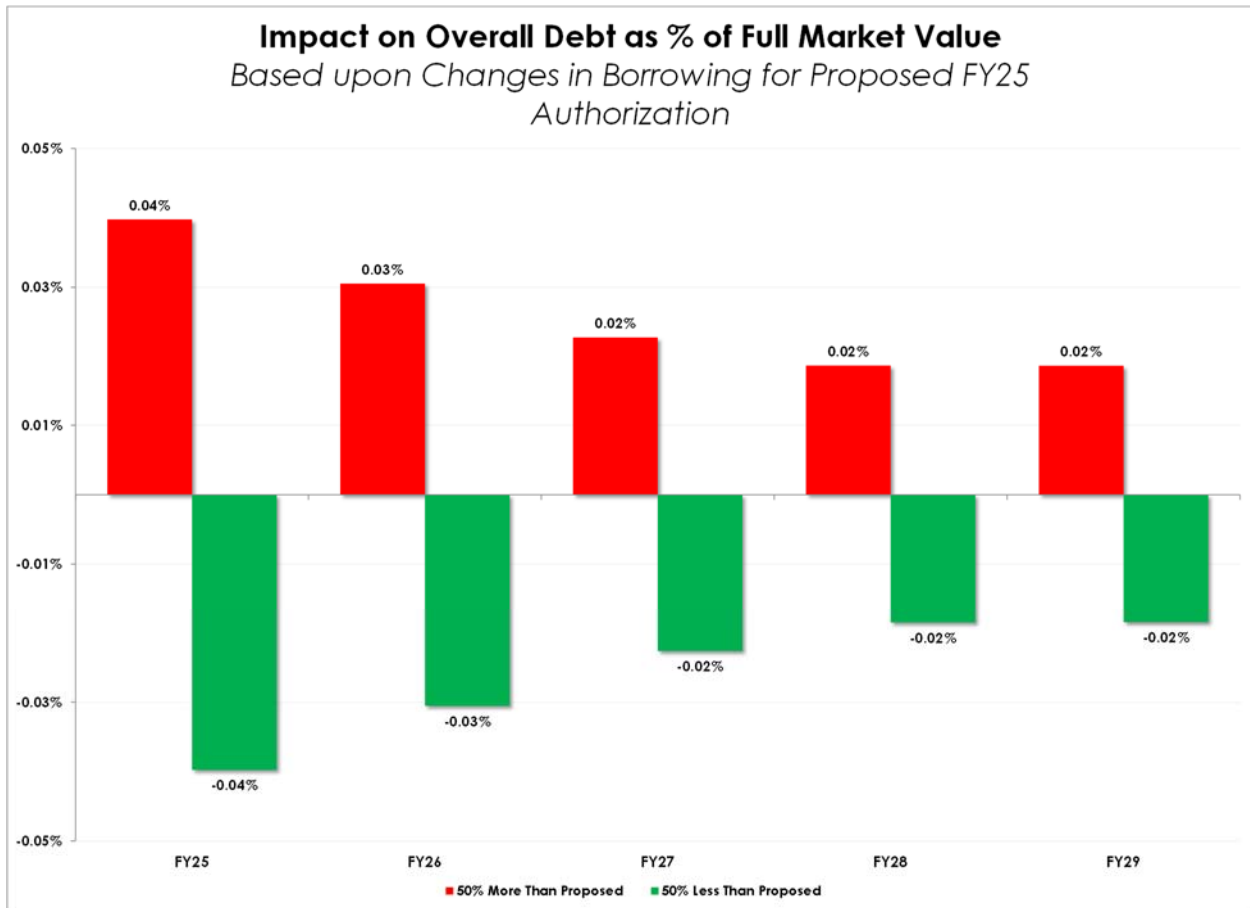
To view the impact of various incremental borrowing scenarios (between a 50% increase/decrease) relative to what was proposed, please refer to the tables in this Exhibit.

Overall Debt as % of Full Market Value



Including proposed and future CIP borrowing, Overall Debt as % of Full Market Value continues to stay below or just around the City's established target of 2.5% over the next five years. The stability of this measure is a function of the City's continued long term pay-down of outstanding debt coupled with a steady and sustained increase in property values.

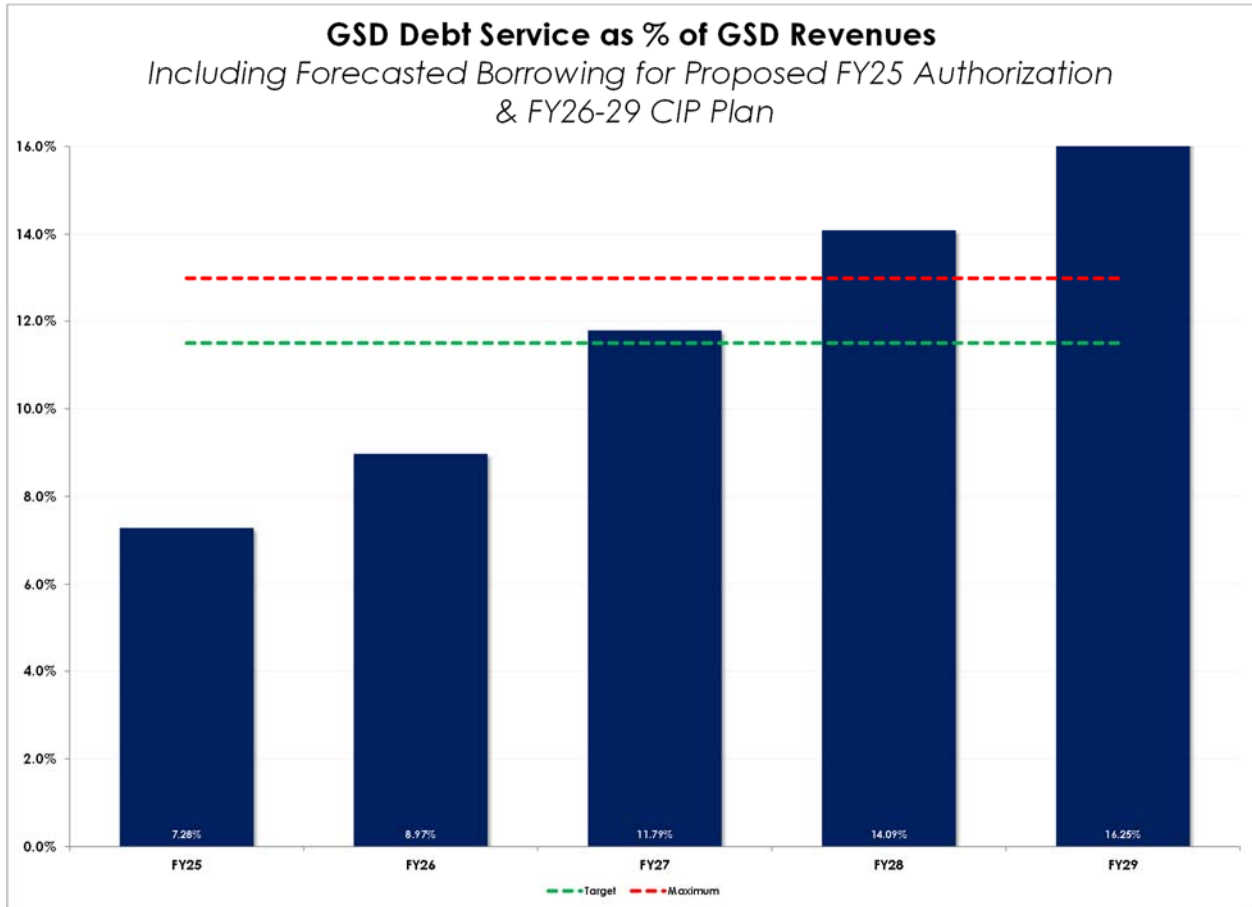
Impact on Overall Debt as % of Full Market Value



The graphic above illustrates the impact of changes to the Proposed FY25 borrowing authorization to the Overall Debt as % of Full Market Value ratio. While increasing the amount proposed for borrowing negatively impacts the ratio, the impact is only slight – even with borrowing 50% more than proposed. By responsibly managing the amount borrowed each year, the City is allowing overall annual debt reduction and the growing economy work to improve this measure over time.

To view the impact of various incremental borrowing scenarios (between a 50% increase/decrease) relative to what was proposed, please refer to tables in this Exhibit.

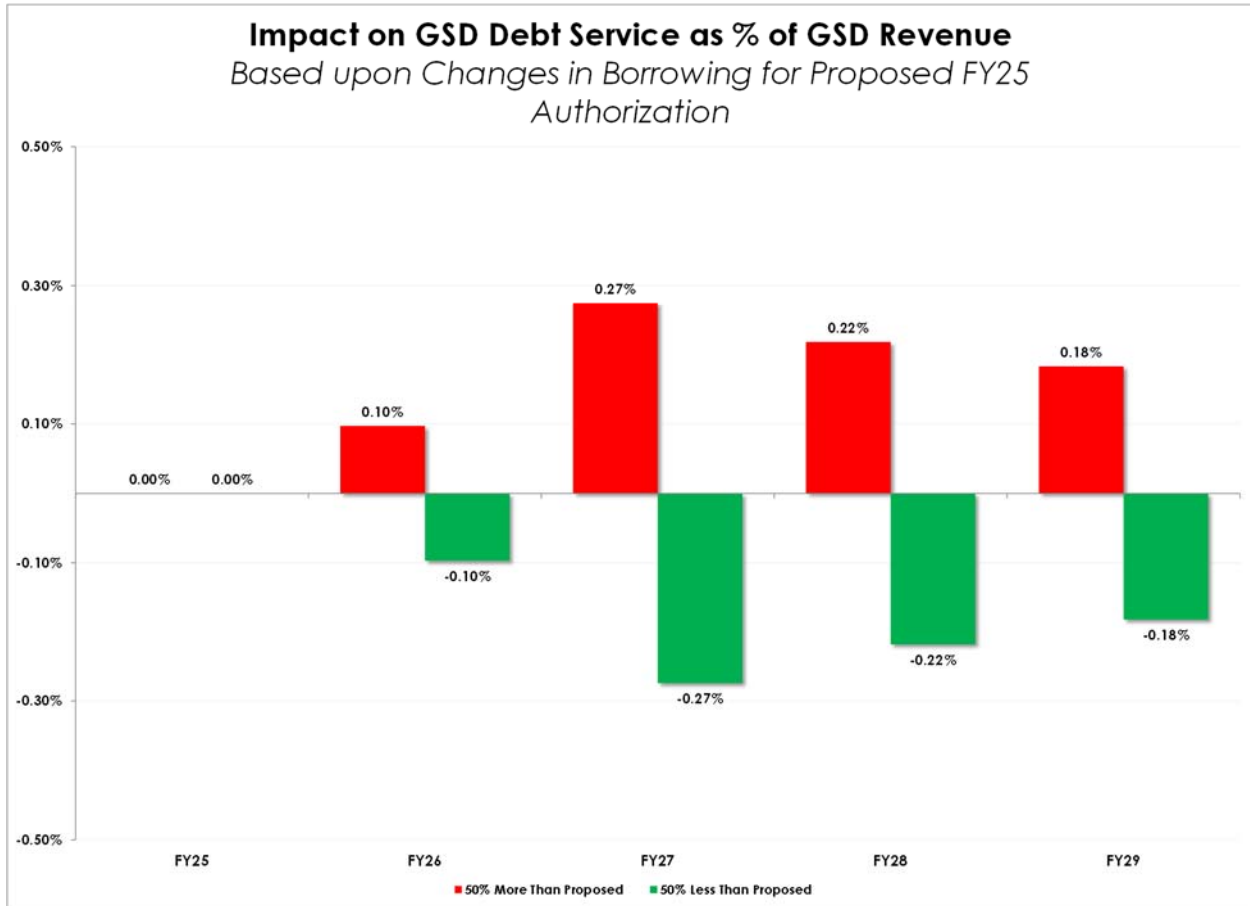
GSD Debt Service as % of GSD Revenues



When future borrowing is considered, GSD Debt Service as % of GSD Revenues is expected to increase significantly over the next five years, potentially breaching the maximum of 13% from FY28 onwards. Being careful not to issue more debt than the City can afford and taking into consideration the strength of the City's economy will help keep this ratio in good standing.

To view the impact of various incremental borrowing scenarios (between a 50% increase/decrease) relative to what was proposed, please refer to Exhibit C.

Impact on GSD Debt Service as % of GSD Revenues

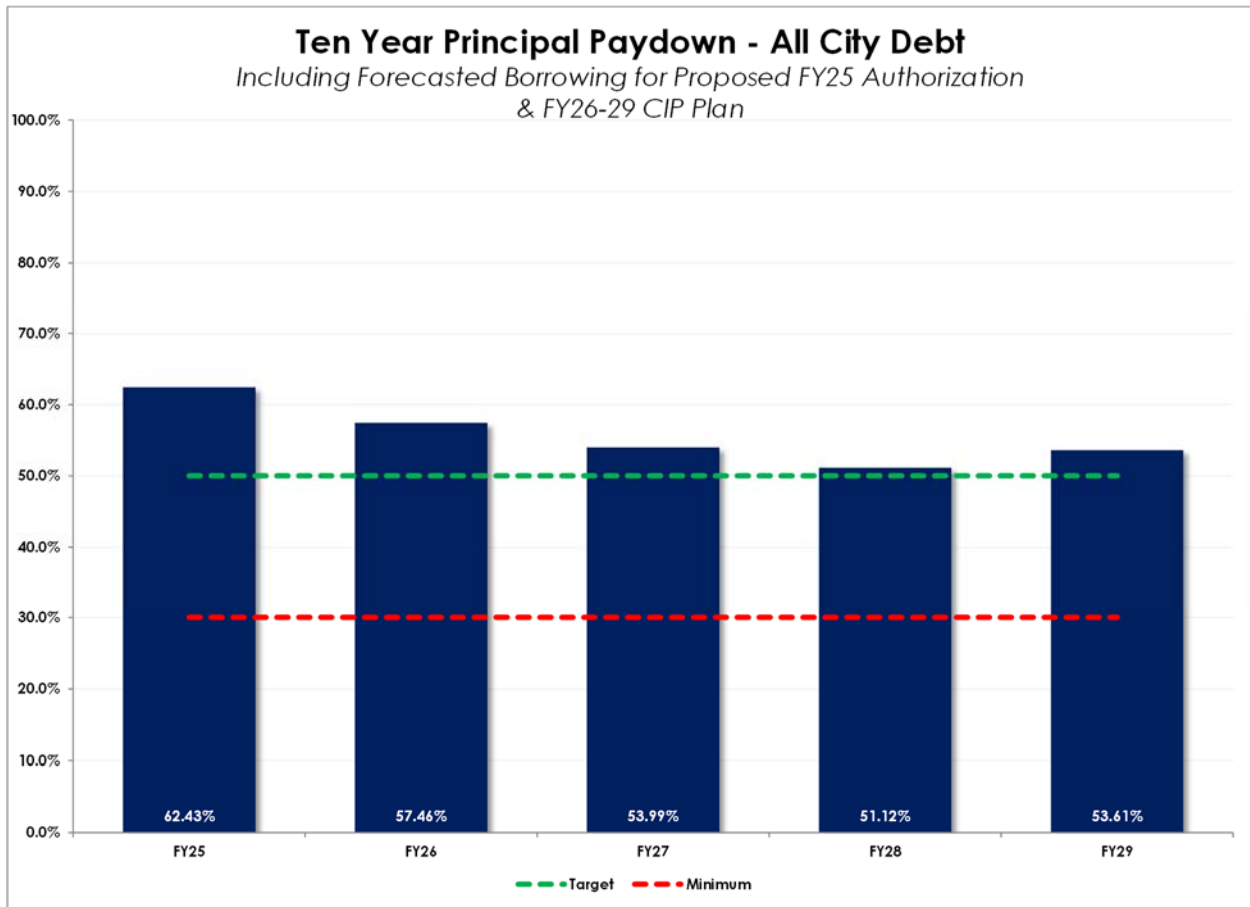


The graphic above illustrates the impact of changes to the Proposed FY25 borrowing authorization on the GSD Debt Service as % of GSD Revenues ratio. Borrowing more than what is proposed would mean more revenues would need to be committed for paying debt service on the amount borrowed – which has a negative impact on the GSD Debt Service as % of GSD Revenue ratio.

As shown above, increasing the amount of the Proposed FY25 borrowing authorization by 50% would result in the ratio being 0.19% higher in FY29. Due to the increase in expected borrowing over the next few years, the city is likely to approach its target level of 11.5% and is projected to slightly breach its maximum of 13.0% in FY27.

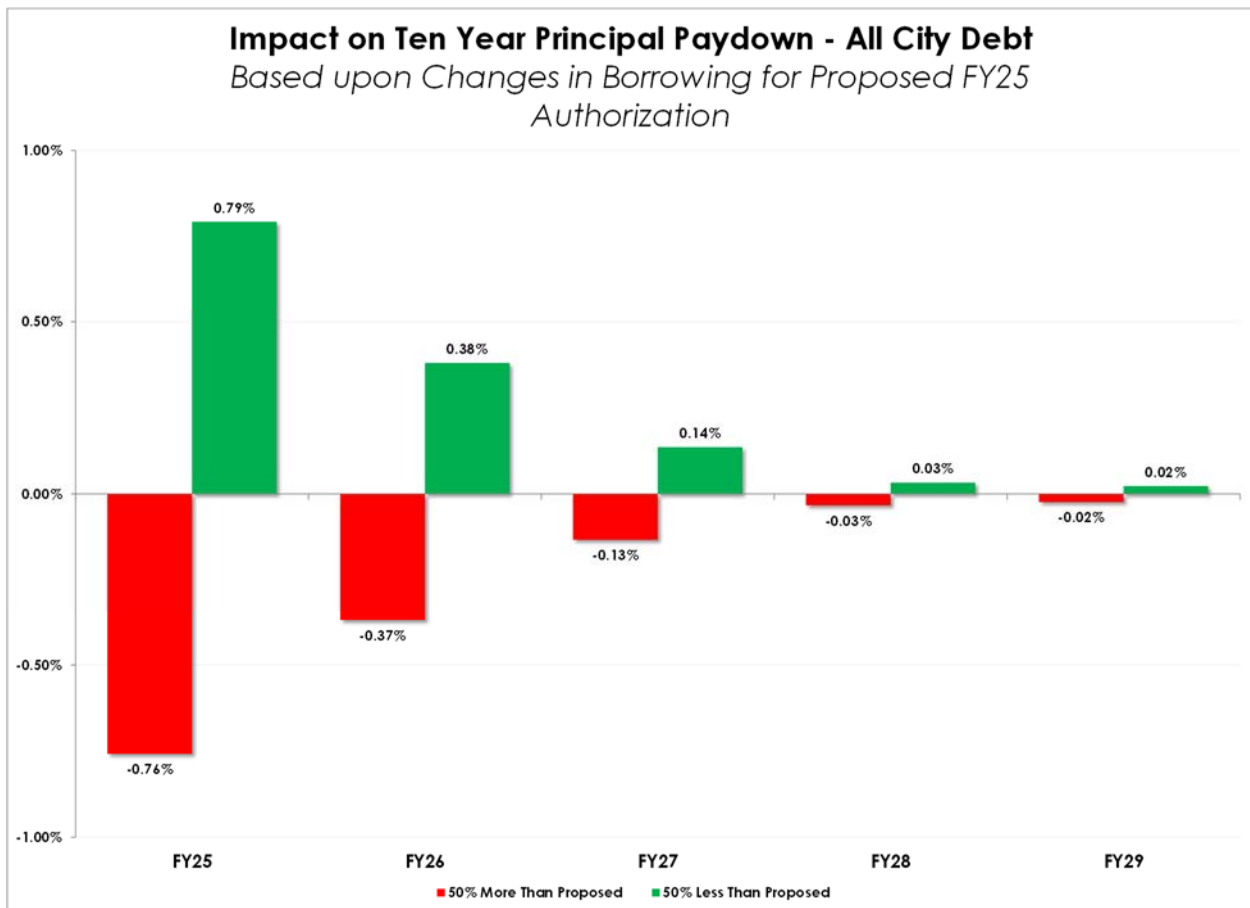
To view the impact of various incremental borrowing scenarios (between a 50% increase/decrease) relative to what was proposed, please refer to tables in this Exhibit.

Ten Year Principal Paydown – All City Debt



Including the borrowing authorizations proposed for FY25 and forecasted for FY26-29, the Ten-Year Principal Paydown – All City Debt measure is projected to decrease to 53.61% by the end of FY29. This is largely a function of the amount of BJP-related debt being paid down each year. Forecast to be well above the 50% target in FY25, the city is well-positioned to pay down a significant amount of its outstanding BJP debt over the next several years.

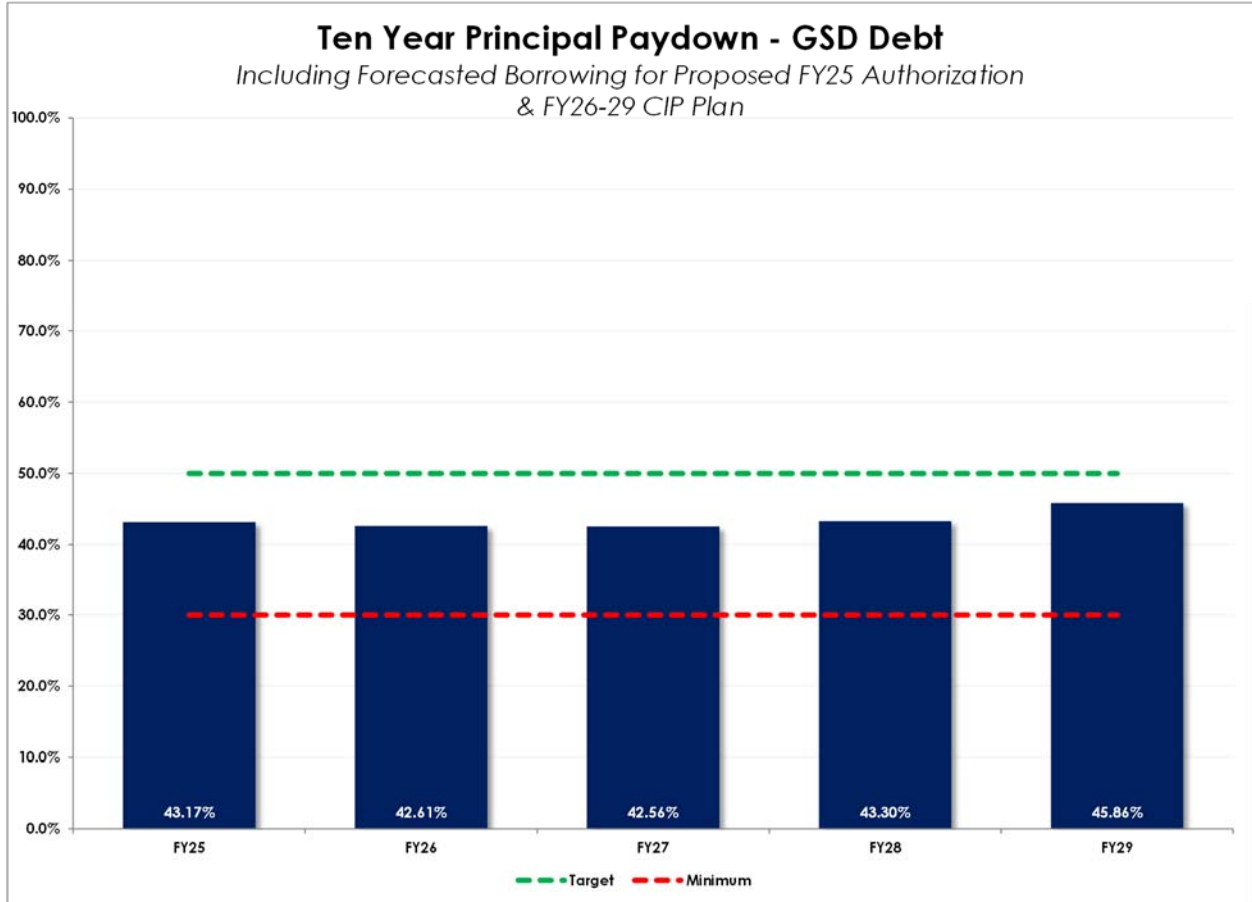
Impact on Ten Year Principal Paydown – All City Debt



As shown by the graphic above, changes to the Proposed FY25 borrowing authorization would have minimal impact to the Ten-Year Principal Paydown – All City Debt measure. Again, the paydown of BJP-related debt is the driver here. Intuitively, paying down more debt than is borrowed each year softens the impact of increasing the amount borrowed in any one year.

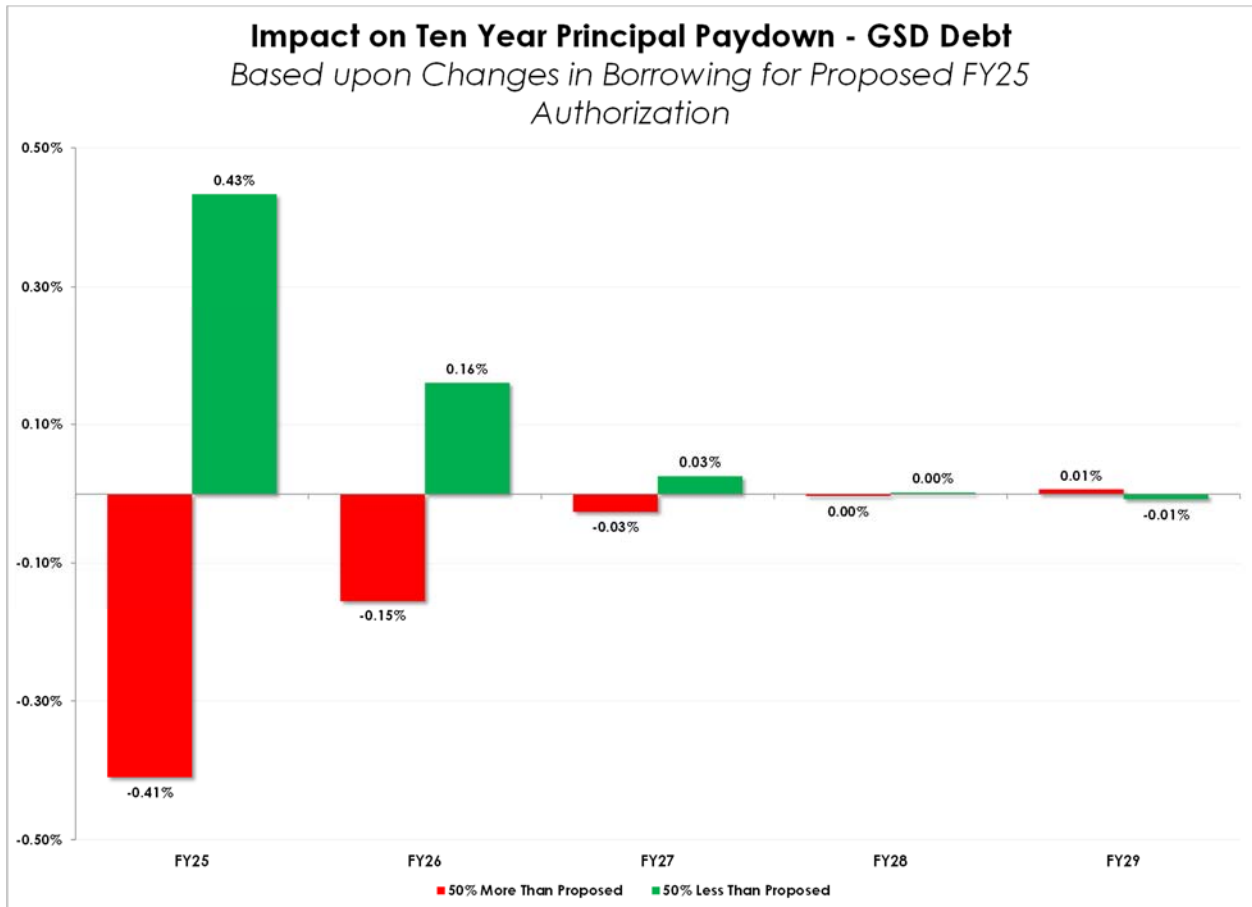
To view the impact of various incremental borrowing scenarios (between a 50% increase/decrease) relative to what was proposed, please refer to tables in this Exhibit.

Ten Year Principal Paydown – GSD Debt



The Ten-Year Principal Paydown – GSD Debt measure takes out the impact of debt associated with the BJP Program. Including the borrowing authorization proposed for FY25 and forecasted for FY26-29, the measure is projected to remain within a tight range and is expected to drop slightly below the 50% target level.

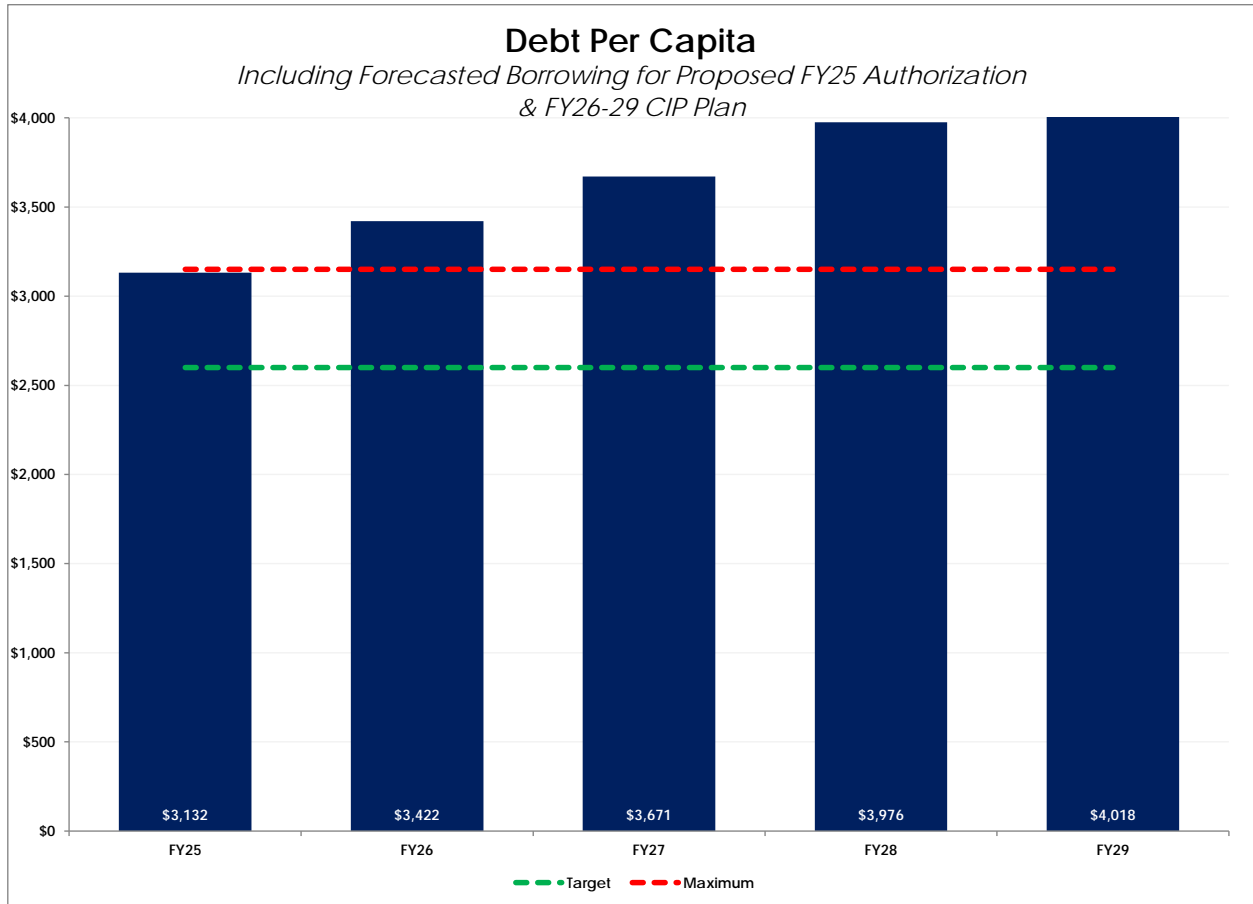
Impact on Ten Year Principal Paydown – GSD Debt



The impact of adjusting the borrowing authorization vs. what was proposed in the FY25 Budget on the Ten-Year Principal Paydown – GSD Debt measure is shown above. Increasing the amount of proposed borrowing would negatively impact this measure and would increase the probability that the City will fall below its target level of 50% sometime over the next five years.

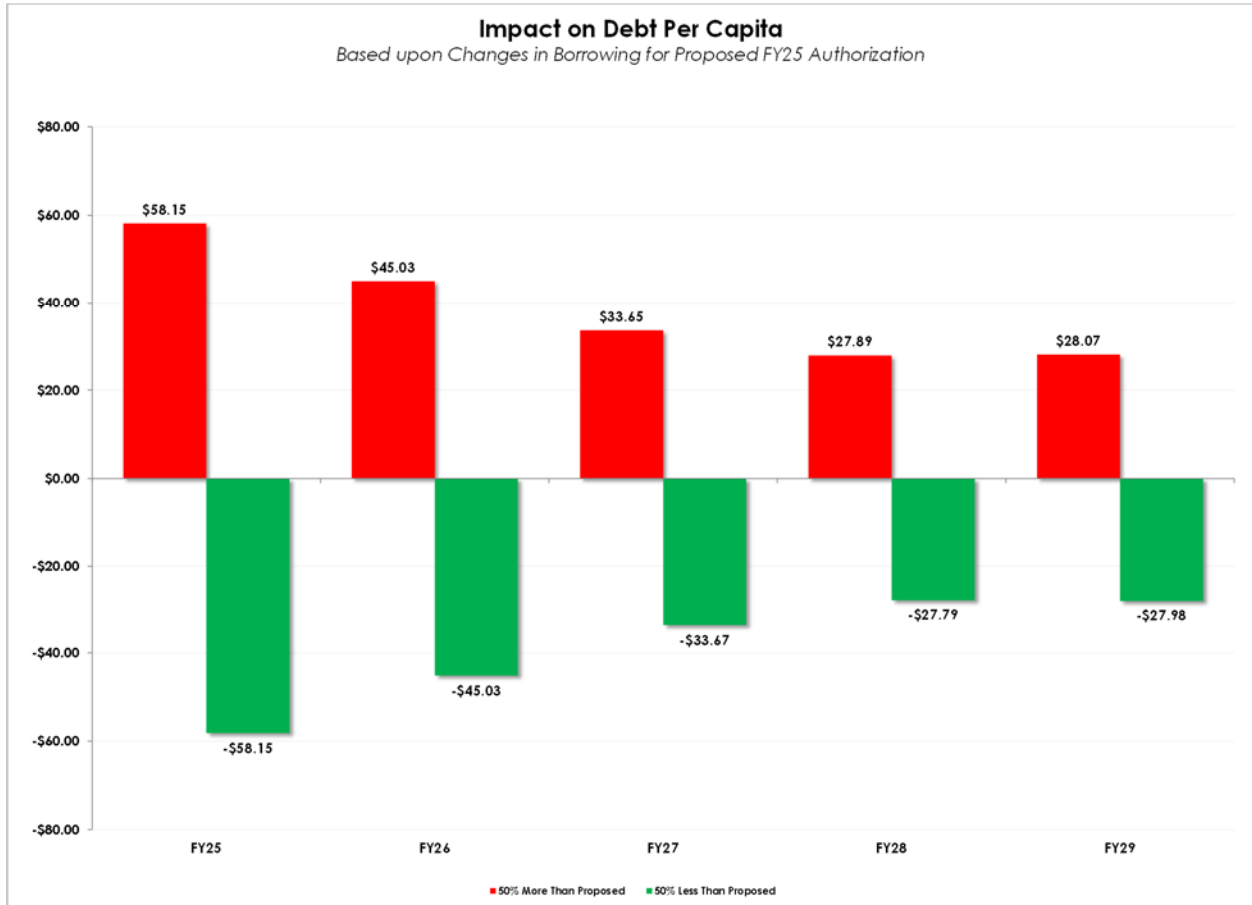
To view the impact of various incremental borrowing scenarios (between a 50% increase/decrease) relative to what was proposed, please refer to tables in this Exhibit.

Debt Per Capita



After including the borrowing authorization proposed for FY25 and forecasted for FY26-29, Debt Per Capita is expected to breach its target level in FY25 and is then projected to gradually increase over the next few years. This is a function of a higher level of debt outstanding over time, partially offset by anticipated future growth in the City's population.

Impact on Debt Per Capita



The graphic above illustrates the impact of increasing or decreasing the amount of borrowing authorization proposed in the recent FY25 Budget submission. Decreases in the amount borrowed will result in lower debt burden on individual citizens of Jacksonville, while increases will likewise increase the debt burden.

The increase in the Proposed FY25 borrowing authorization of 50%, the City's Debt Per Capita measure just avoids exceeding its maximum allowable amount of \$3,150 per citizen but is expected to breach this level for the next few years. The amount of debt being paid off each year, along with projected increases in the City's population can help keep this ratio below its maximum.

To view the impact of various incremental borrowing scenarios (between a 50% increase/decrease) relative to what was proposed, please refer to tables in this Exhibit.

Exhibit A
Schedule of Outstanding Debt

CITY OF JACKSONVILLE, FLORIDA
PROJECTED DEBT OUTSTANDING (in 000s)
September 30, 2024

	<u>PRINCIPAL OUTSTANDING</u>
GOVERNMENTAL ACTIVITIES:	
Revenue Bonds Supported by General Funds:	
Special Revenue Refunding Bonds, Series 2014	\$ 47,442,000
Special Revenue Bonds, Series 2016A	36,657,421
Special Revenue and Refunding Bonds, Series 2017A	10,600,000
Special Revenue Refunding Bonds, Series 2019A	80,352,300
Taxable Special Revenue Refunding Bonds, Series 2020C	60,657,600
Special Revenue Refunding Bonds, Series 2022A (Forward Delivery)	68,060,000
Special Revenue Refunding Bonds, Series 2023A (25I)	23,922,337
Total Revenue Bonds Supported by General Funds	<u>\$ 327,691,658</u>
Special Revenue Bonds Payable from Internal Service Operations:	
Special Revenue Bonds, Taxable Series 2013B	\$ 3,745,000
Special Revenue and Refunding Bonds, Series 2014	28,465,000
Special Revenue and Refunding Bonds, Series 2014	24,187,579
Special Revenue and Refunding Bonds, Series 2017A	64,985,000
Special Revenue Bonds, Series 2018	36,485,000
Special Revenue Refunding Bonds, Series 2019A	40,890,000
Special Revenue and Refunding Bonds, Series 2020A	95,350,000
Taxable Special Revenue Refunding Bonds, Series 2020C	29,962,400
Special Revenue Bonds, Series 2021A	78,795,000
Taxable Special Revenue Bonds, Series 2022B (592 Portion)	27,848,800
Special Revenue Bonds, Series 2022C (4G1/Scoreboards Portion)	97,685,000
Special Revenue & Refunding Bonds, Series 2023A (59K)	16,822,663
Special Revenue & Refunding Bonds, Series 2023A (592)	215,180,000
Special Revenue & Refunding Bonds, Series 2024 - Projected New Money	200,000,000
Total Special Revenue Bonds Payable from Internal Service Operations	<u>\$ 960,401,442</u>
Notes Payable from Internal Service Operations:	
Amort. Short Term Debt - Projected FYE24 New Issuance	\$ 50,000,000
Total Notes Payable from Internal Service Operations	<u>\$ 50,000,000</u>

CITY OF JACKSONVILLE, FLORIDA (Continued)
PROJECTED DEBT OUTSTANDING (in 000s)
September 30, 2024

**PRINCIPAL
OUTSTANDING**

Revenue Bonds Supported by BJP Revenues:

Better Jacksonville Sales Tax Revenue Refunding Bonds, Series 2012A	\$	4,335,000
Transportation Revenue Refunding Bonds, Series 2015		180,075,000
Better Jacksonville Sales Tax Revenue Refunding Bonds, Series 2016		43,010,000
Transportation Revenue Refunding Bonds, Series 2018		8,190,000
Taxable Transportation Revenue Refunding Bonds, Series 2020		120,945,000
Better Jacksonville Sales Tax Revenue Refunding Bond, Series 2022 (BL)		111,452,197
Better Jacksonville Sales Tax Refunding Revenue Bond, Series 2023 (BL)		28,519,716

Total Revenue Bonds Supported by BJP Revenues **\$ 496,526,913**

Special Revenue Bonds Supported by BJP Revenues:

Special Revenue Refunding Bonds, Series 2016B	\$	43,430,000
Special Revenue Refunding Bonds, Series 2019B		45,535,000
Special Revenue Refunding Bonds, Series 2020B		8,485,000
Special Revenue Refunding Bonds, Series 2023B		27,135,000

Total Special Revenue Bonds Supported by BJP Revenues **\$ 124,585,000**

Notes Payable Supported by BJP Revenues:

TOTAL GOVERNMENTAL ACTIVITIES **\$ 1,959,205,013**

BUSINESS-LIKE ACTIVITIES:

Revenue Bonds Supported by Business-Type Activities:

Better Jacksonville Sales Tax Revenue Refunding Bonds, Series 2012A	\$	4,310,000
Special Revenue and Refunding Bonds, Series 2014		1,403,000
Special Revenue and Refunding Bonds, Series 2017A		17,810,000
Special Revenue Refunding Bonds, Series 2019A		257,700
Special Revenue Bonds, Series 2021A		8,535,000
Special Revenue Refunding Bonds, Series 2022A (Forward Delivery)		83,942,803
Better Jacksonville Sales Tax Refunding Revenue Bond, Series 2022 (BL)		46,805,000
Better Jacksonville Sales Tax Refunding Revenue Bond, Series 2023 (BL)		21,480,284

TOTAL BUSINESS-TYPE ACTIVITIES **\$ 184,543,786.68**

TOTAL BONDED INDEBTEDNESS **\$ 2,143,748,800**

Exhibit B
Bond Ratings Scale

Bond Ratings Scale

Moody's		S&P		Fitch		Definition
Long-term	Short-term	Long-term	Short-term	Long-term	Short-term	
Aaa	P-1	AAA	A-1+	AAA	F1+	Prime
Aa1		AA+		AA+		High grade
Aa2		AA		AA		
Aa3		AA-		AA-		
A1		A+	A-1	A+	F1	Upper medium grade
A2	A		A			
A3	P-2	A-	A-2	A-	F2	Medium grade
Baa1		BBB+		BBB+		
Baa2	P-3	BBB	A-3	BBB	F3	
Baa3		BBB-		BBB-		
Ba1		BB+		B		BB+
Ba2	BB	BB				
Ba3	BB-	BB-				
B1	B+	B+	Highly speculative			
B2	B	B				
B3	B-	B-				
Caa1	Not Prime (NP)	CCC+	C	CCC	C	Speculative, poor standing
Caa2		CCC		CC		
Caa3		CCC-		C		Speculative, in or near default
Ca		CC		C		
C		C				
/		D	D	RD/D	RD/D	In default, little prospect of recovery
/						

Exhibit C

Debt Affordability Study Required Ratios & Sensitivity Analysis – FY25 Budget Update

As part of the Debt Affordability Study, the Administration reviews the impact of incremental increase or decrease in its borrowing on various financial metrics. The impact is estimated in ±\$10 million increments and in ±50% of borrowing increment.

The following tables and figures summarize the impact of this incremental borrowing for various financial metrics of the City, with the impact figures reflecting a ±50% increment in the City's borrowing.

Overall Net Debt as % of Full Market Value	2025	2026	2027	2028	2029
Full Market Value	\$157,683,912,978	\$160,837,591,238	\$164,054,343,062	\$167,335,429,924	\$170,682,138,522
Overall Net Debt (+50%)	\$3,440,496,751	\$3,782,056,348	\$4,088,186,949	\$4,469,435,964	\$4,567,845,805
Overall Net Debt (+\$50M)	\$3,402,967,376	\$3,770,383,359	\$4,094,077,482	\$4,484,619,413	\$4,582,518,905
Overall Net Debt (+\$40M)	\$3,397,929,876	\$3,762,893,226	\$4,085,473,307	\$4,475,385,513	\$4,573,253,905
Overall Net Debt (+\$30M)	\$3,392,892,376	\$3,755,403,093	\$4,076,869,131	\$4,466,111,874	\$4,563,998,905
Overall Net Debt (+\$20M)	\$3,387,854,876	\$3,747,912,960	\$4,068,264,955	\$4,456,858,105	\$4,554,723,905
Overall Net Debt (+\$10M)	\$3,382,817,376	\$3,740,422,827	\$4,059,660,779	\$4,447,624,204	\$4,545,458,905
Overall Net Debt (As Proposed)	\$3,377,779,876	\$3,732,932,695	\$4,051,056,604	\$4,438,310,266	\$4,536,148,605
Overall Net Debt (-\$10M)	\$3,372,742,376	\$3,725,442,562	\$4,042,452,428	\$4,429,116,665	\$4,526,938,905
Overall Net Debt (-\$20M)	\$3,367,704,876	\$3,717,952,429	\$4,033,828,383	\$4,419,833,289	\$4,517,658,905
Overall Net Debt (-\$30M)	\$3,362,667,376	\$3,710,462,296	\$4,025,224,207	\$4,410,579,520	\$4,508,398,905
Overall Net Debt (-\$40M)	\$3,357,629,876	\$3,702,972,163	\$4,016,620,032	\$4,401,345,619	\$4,499,133,905
Overall Net Debt (-\$50M)	\$3,352,592,376	\$3,695,482,031	\$4,008,015,856	\$4,392,071,981	\$4,489,848,905
Overall Net Debt (-50%)	\$3,315,063,001	\$3,683,809,041	\$4,013,906,389	\$4,407,295,168	\$4,504,557,005

Ratio	2025	2026	2027	2028	2029
50% Increase	2.18%	2.35%	2.49%	2.67%	2.68%
\$50M Increase	2.16%	2.34%	2.50%	2.68%	2.68%
\$40M Increase	2.15%	2.34%	2.49%	2.67%	2.68%
\$30M Increase	2.15%	2.33%	2.49%	2.67%	2.67%
\$20M Increase	2.15%	2.33%	2.48%	2.66%	2.67%
\$10M Increase	2.15%	2.33%	2.47%	2.66%	2.66%
As Proposed	2.14%	2.32%	2.47%	2.65%	2.66%
\$10M Decrease	2.14%	2.32%	2.46%	2.65%	2.65%
\$20M Decrease	2.14%	2.31%	2.46%	2.64%	2.65%
\$30M Decrease	2.13%	2.31%	2.45%	2.64%	2.64%
\$40M Decrease	2.13%	2.30%	2.45%	2.63%	2.64%
\$50M Decrease	2.13%	2.30%	2.44%	2.62%	2.63%
50% Decrease	2.10%	2.29%	2.45%	2.63%	2.64%

GSD Debt Service as % of GSD Revenues	2025	2026	2027	2028	2029
GSD Revenue	\$1,664,306,032	\$1,697,592,152	\$1,731,543,995	\$1,766,174,875	\$1,801,498,373
GSD Debt Service (+50%)	\$121,204,143	\$154,002,445	\$208,842,271	\$252,736,546	\$295,969,333
GSD Debt Service (+\$50M)	\$121,204,143	\$153,017,299	\$206,466,654	\$252,155,847	\$296,484,405
GSD Debt Service (+\$40M)	\$121,204,143	\$152,885,064	\$205,990,005	\$251,493,648	\$295,729,739
GSD Debt Service (+\$30M)	\$121,204,143	\$152,752,830	\$205,513,357	\$250,850,925	\$294,954,549
GSD Debt Service (+\$20M)	\$121,204,143	\$152,620,596	\$205,036,708	\$250,198,464	\$294,199,358
GSD Debt Service (+\$10M)	\$121,204,143	\$152,488,361	\$204,560,060	\$249,536,266	\$293,444,693
GSD Debt Service (As Proposed)	\$121,204,143	\$152,356,127	\$204,083,412	\$248,893,542	\$292,678,182
GSD Debt Service (-\$10M)	\$121,204,143	\$152,223,893	\$203,606,763	\$248,231,344	\$291,914,836
GSD Debt Service (-\$20M)	\$121,204,143	\$152,091,658	\$203,139,852	\$247,588,095	\$291,148,858
GSD Debt Service (-\$30M)	\$121,204,143	\$151,959,424	\$202,663,204	\$246,935,634	\$290,383,930
GSD Debt Service (-\$40M)	\$121,204,143	\$151,827,189	\$202,186,555	\$246,273,436	\$289,629,264
GSD Debt Service (-\$50M)	\$121,204,143	\$151,694,955	\$201,709,907	\$245,630,712	\$288,873,549
GSD Debt Service (-50%)	\$121,204,143	\$150,709,809	\$199,334,290	\$245,030,538	\$289,379,933

Ratio	2025	2026	2027	2028	2029
50% Increase	7.28%	9.07%	12.06%	14.31%	16.43%
\$50M Increase	7.28%	9.01%	11.92%	14.28%	16.46%
\$40M Increase	7.28%	9.01%	11.90%	14.24%	16.42%
\$30M Increase	7.28%	9.00%	11.87%	14.20%	16.37%
\$20M Increase	7.28%	8.99%	11.84%	14.17%	16.33%
\$10M Increase	7.28%	8.98%	11.81%	14.13%	16.29%
As Proposed	7.28%	8.97%	11.79%	14.09%	16.25%
\$10M Decrease	7.28%	8.97%	11.76%	14.05%	16.20%
\$20M Decrease	7.28%	8.96%	11.73%	14.02%	16.16%
\$30M Decrease	7.28%	8.95%	11.70%	13.98%	16.12%
\$40M Decrease	7.28%	8.94%	11.68%	13.94%	16.08%
\$50M Decrease	7.28%	8.94%	11.65%	13.91%	16.04%
50% Decrease	7.28%	8.88%	11.51%	13.87%	16.06%

Exhibit C (continued)
Debt Affordability Study Required Ratios & Sensitivity Analysis – FY25 Budget Update

Ten Year Principal Paydown - All City Debt	2025	2026	2027	2028	2029
Total Debt Outstanding (+50%)	\$2,820,114,875	\$3,183,953,163	\$3,524,529,238	\$3,845,711,538	\$3,793,886,613
Total Debt Outstanding (+\$50M)	\$2,782,585,500	\$3,171,787,600	\$3,528,681,963	\$3,860,399,638	\$3,808,564,713
Total Debt Outstanding (+\$40M)	\$2,777,548,000	\$3,164,231,350	\$3,519,764,463	\$3,850,714,638	\$3,799,159,713
Total Debt Outstanding (+\$30M)	\$2,772,510,500	\$3,156,675,100	\$3,510,846,963	\$3,841,009,638	\$3,789,754,713
Total Debt Outstanding (+\$20M)	\$2,767,473,000	\$3,149,118,850	\$3,501,929,463	\$3,831,314,638	\$3,780,339,713
Total Debt Outstanding (+\$10M)	\$2,762,435,500	\$3,141,562,600	\$3,493,011,963	\$3,821,629,638	\$3,770,934,713
Total Debt Outstanding (As Proposed)	\$2,757,398,000	\$3,134,006,350	\$3,484,094,463	\$3,811,884,338	\$3,761,479,413
Total Debt Outstanding (-\$10M)	\$2,752,360,500	\$3,126,450,100	\$3,475,176,963	\$3,802,239,638	\$3,752,124,713
Total Debt Outstanding (-\$20M)	\$2,747,323,000	\$3,118,893,850	\$3,466,249,463	\$3,792,524,638	\$3,742,699,713
Total Debt Outstanding (-\$30M)	\$2,742,285,500	\$3,111,337,600	\$3,457,331,963	\$3,782,829,638	\$3,733,294,713
Total Debt Outstanding (-\$40M)	\$2,737,248,000	\$3,103,781,350	\$3,448,414,463	\$3,773,144,638	\$3,723,889,713
Total Debt Outstanding (-\$50M)	\$2,732,210,500	\$3,096,225,100	\$3,439,496,963	\$3,763,439,638	\$3,714,464,713
Ten Year Principal Paydown (-50%)	\$2,694,681,125	\$3,084,059,538	\$3,443,649,688	\$3,778,147,738	\$3,729,172,813
Ten Year Principal Paydown (+50%)	\$1,739,364,000	\$1,817,860,000	\$1,898,172,000	\$1,964,640,000	\$2,033,014,000
Ten Year Principal Paydown (+\$50M)	\$1,728,724,000	\$1,812,750,000	\$1,896,752,000	\$1,967,180,000	\$2,036,424,000
Ten Year Principal Paydown (+\$40M)	\$1,727,294,000	\$1,810,380,000	\$1,893,612,000	\$1,963,500,000	\$2,032,494,000
Ten Year Principal Paydown (+\$30M)	\$1,725,864,000	\$1,808,000,000	\$1,890,462,000	\$1,959,780,000	\$2,028,494,000
Ten Year Principal Paydown (+\$20M)	\$1,724,434,000	\$1,805,650,000	\$1,887,342,000	\$1,956,080,000	\$2,024,524,000
Ten Year Principal Paydown (+\$10M)	\$1,723,004,000	\$1,803,280,000	\$1,884,182,000	\$1,952,370,000	\$2,020,544,000
Ten Year Principal Paydown (As Proposed)	\$1,721,564,000	\$1,800,900,000	\$1,881,032,000	\$1,948,630,000	\$2,016,534,000
Ten Year Principal Paydown (-\$10M)	\$1,720,134,000	\$1,798,540,000	\$1,877,892,000	\$1,944,950,000	\$2,012,584,000
Ten Year Principal Paydown (-\$20M)	\$1,718,714,000	\$1,796,170,000	\$1,874,752,000	\$1,941,220,000	\$2,008,584,000
Ten Year Principal Paydown (-\$30M)	\$1,717,294,000	\$1,793,790,000	\$1,871,592,000	\$1,937,480,000	\$2,004,584,000
Ten Year Principal Paydown (-\$40M)	\$1,715,864,000	\$1,791,450,000	\$1,868,482,000	\$1,933,810,000	\$2,000,634,000
Ten Year Principal Paydown (-\$50M)	\$1,714,444,000	\$1,789,060,000	\$1,865,302,000	\$1,930,060,000	\$1,996,614,000
Ten Year Principal Paydown (-50%)	\$1,703,774,000	\$1,783,930,000	\$1,863,862,000	\$1,932,620,000	\$2,000,054,000
Ratio	2025	2026	2027	2028	2029
50% Increase	61.68%	57.09%	53.86%	51.09%	53.59%
\$50M Increase	62.13%	57.15%	53.75%	50.96%	53.47%
\$40M Increase	62.19%	57.21%	53.80%	50.99%	53.50%
\$30M Increase	62.25%	57.28%	53.85%	51.02%	53.53%
\$20M Increase	62.31%	57.34%	53.89%	51.06%	53.55%
\$10M Increase	62.37%	57.40%	53.94%	51.09%	53.58%
As Proposed	62.43%	57.46%	53.99%	51.12%	53.61%
\$10M Decrease	62.50%	57.53%	54.04%	51.15%	53.64%
\$20M Decrease	62.56%	57.59%	54.09%	51.19%	53.67%
\$30M Decrease	62.62%	57.65%	54.13%	51.22%	53.69%
\$40M Decrease	62.69%	57.72%	54.18%	51.25%	53.72%
\$50M Decrease	62.75%	57.78%	54.23%	51.28%	53.75%
50% Decrease	63.23%	57.84%	54.12%	51.15%	53.63%

Exhibit C (continued)
Debt Affordability Study Required Ratios & Sensitivity Analysis – FY25 Budget Update

Ten Year Principal Paydown - GSD Debt	2025	2026	2027	2028	2029
Total Debt Outstanding (+50%)	\$2,264,673,775	\$2,789,314,663	\$3,307,212,138	\$3,728,345,838	\$3,780,256,213
Total Debt Outstanding (+\$50M)	\$2,227,144,400	\$2,777,149,100	\$3,310,264,863	\$3,741,523,938	\$3,794,534,313
Total Debt Outstanding (+\$40M)	\$2,222,106,900	\$2,769,592,850	\$3,301,197,363	\$3,731,448,938	\$3,784,609,313
Total Debt Outstanding (+\$30M)	\$2,217,069,400	\$2,762,036,600	\$3,292,129,863	\$3,721,373,938	\$3,774,684,313
Total Debt Outstanding (+\$20M)	\$2,212,031,900	\$2,754,480,350	\$3,283,062,363	\$3,711,298,938	\$3,764,759,313
Total Debt Outstanding (+\$10M)	\$2,206,994,400	\$2,746,924,100	\$3,273,994,863	\$3,701,223,938	\$3,754,834,313
Total Debt Outstanding (As Proposed)	\$2,201,956,900	\$2,739,367,850	\$3,264,927,363	\$3,691,108,638	\$3,744,869,013
Total Debt Outstanding (-\$10M)	\$2,196,919,400	\$2,731,811,600	\$3,255,859,863	\$3,681,073,938	\$3,734,984,313
Total Debt Outstanding (-\$20M)	\$2,191,881,900	\$2,724,255,350	\$3,246,792,363	\$3,670,998,938	\$3,725,049,313
Total Debt Outstanding (-\$30M)	\$2,186,844,400	\$2,716,699,100	\$3,237,724,863	\$3,660,923,938	\$3,715,124,313
Total Debt Outstanding (-\$40M)	\$2,181,806,900	\$2,709,142,850	\$3,228,657,363	\$3,650,848,938	\$3,705,199,313
Total Debt Outstanding (-\$50M)	\$2,176,769,400	\$2,701,586,600	\$3,219,589,863	\$3,640,773,938	\$3,695,274,313
Total Debt Outstanding (-50%)	\$2,139,240,025	\$2,689,421,038	\$3,222,642,588	\$3,653,952,038	\$3,709,552,413
Ten Year Principal Paydown (+50%)	\$968,334,000	\$1,184,153,000	\$1,406,751,000	\$1,614,217,000	\$1,734,052,000
Ten Year Principal Paydown (+\$50M)	\$957,694,000	\$1,179,043,000	\$1,405,331,000	\$1,616,757,000	\$1,737,462,000
Ten Year Principal Paydown (+\$40M)	\$956,264,000	\$1,176,673,000	\$1,402,191,000	\$1,613,077,000	\$1,733,532,000
Ten Year Principal Paydown (+\$30M)	\$954,834,000	\$1,174,293,000	\$1,399,041,000	\$1,609,357,000	\$1,729,532,000
Ten Year Principal Paydown (+\$20M)	\$953,404,000	\$1,171,943,000	\$1,395,921,000	\$1,605,657,000	\$1,725,562,000
Ten Year Principal Paydown (+\$10M)	\$951,974,000	\$1,169,573,000	\$1,392,761,000	\$1,601,947,000	\$1,721,582,000
Ten Year Principal Paydown (As Proposed)	\$950,534,000	\$1,167,193,000	\$1,389,611,000	\$1,598,207,000	\$1,717,572,000
Ten Year Principal Paydown (-\$10M)	\$949,104,000	\$1,164,833,000	\$1,386,471,000	\$1,594,527,000	\$1,713,622,000
Ten Year Principal Paydown (-\$20M)	\$947,684,000	\$1,162,463,000	\$1,383,331,000	\$1,590,797,000	\$1,709,622,000
Ten Year Principal Paydown (-\$30M)	\$946,264,000	\$1,160,083,000	\$1,380,171,000	\$1,587,057,000	\$1,705,592,000
Ten Year Principal Paydown (-\$40M)	\$944,834,000	\$1,157,743,000	\$1,377,061,000	\$1,583,387,000	\$1,701,672,000
Ten Year Principal Paydown (-\$50M)	\$943,384,000	\$1,155,353,000	\$1,373,881,000	\$1,579,637,000	\$1,697,652,000
Ten Year Principal Paydown (-50%)	\$932,744,000	\$1,150,223,000	\$1,372,441,000	\$1,582,197,000	\$1,701,092,000
Ratio	2025	2026	2027	2028	2029
50% Increase	42.76%	42.45%	42.54%	43.30%	45.87%
\$50M Increase	43.00%	42.46%	42.45%	43.21%	45.79%
\$40M Increase	43.03%	42.49%	42.48%	43.23%	45.80%
\$30M Increase	43.07%	42.52%	42.50%	43.25%	45.82%
\$20M Increase	43.10%	42.55%	42.52%	43.26%	45.83%
\$10M Increase	43.13%	42.58%	42.54%	43.28%	45.85%
As Proposed	43.17%	42.61%	42.56%	43.30%	45.86%
\$10M Decrease	43.20%	42.64%	42.58%	43.32%	45.88%
\$20M Decrease	43.24%	42.67%	42.61%	43.33%	45.90%
\$30M Decrease	43.27%	42.70%	42.63%	43.35%	45.91%
\$40M Decrease	43.31%	42.73%	42.65%	43.37%	45.93%
\$50M Decrease	43.34%	42.77%	42.67%	43.39%	45.94%
50% Decrease	43.60%	42.77%	42.59%	43.30%	45.86%

Exhibit C (continued)
Debt Affordability Study Required Ratios & Sensitivity Analysis – FY25 Budget Update

Debt Per Capita	2025	2026	2027	2028	2029
Population	950,534,000	1,167,193,000	1,389,611,000	1,598,207,000	1,717,572,000
Overall Net Debt (+50%)	\$3,440,496,751	\$3,782,056,348	\$4,088,186,949	\$4,469,435,964	\$4,567,845,805
Overall Net Debt (+\$50M)	\$3,402,967,376	\$3,770,383,359	\$4,094,077,482	\$4,484,619,413	\$4,582,518,905
Overall Net Debt (+\$40M)	\$3,397,929,876	\$3,762,893,226	\$4,085,473,307	\$4,475,385,513	\$4,573,253,905
Overall Net Debt (+\$30M)	\$3,392,892,376	\$3,755,403,093	\$4,076,869,131	\$4,466,111,874	\$4,563,998,905
Overall Net Debt (+\$20M)	\$3,387,854,876	\$3,747,912,960	\$4,068,264,955	\$4,456,858,105	\$4,554,723,905
Overall Net Debt (+\$10M)	\$3,382,817,376	\$3,740,422,827	\$4,059,660,779	\$4,447,624,204	\$4,545,458,905
Overall Net Debt (As Proposed)	\$3,377,779,876	\$3,732,932,695	\$4,051,056,604	\$4,438,310,266	\$4,536,148,605
Overall Net Debt (-\$10M)	\$3,372,742,376	\$3,725,442,562	\$4,042,452,428	\$4,429,116,665	\$4,526,938,905
Overall Net Debt (-\$20M)	\$3,367,704,876	\$3,717,952,429	\$4,033,828,383	\$4,419,833,289	\$4,517,658,905
Overall Net Debt (-\$30M)	\$3,362,667,376	\$3,710,462,296	\$4,025,224,207	\$4,410,579,520	\$4,508,398,905
Overall Net Debt (-\$40M)	\$3,357,629,876	\$3,702,972,163	\$4,016,620,032	\$4,401,345,619	\$4,499,133,905
Overall Net Debt (-\$50M)	\$3,352,592,376	\$3,695,482,031	\$4,008,015,856	\$4,392,071,981	\$4,489,848,905
Overall Net Debt (-50%)	\$3,315,063,001	\$3,683,809,041	\$4,013,906,389	\$4,407,295,168	\$4,504,557,005
Ratio	2025	2026	2027	2028	2029
50% Increase	\$3,190	\$3,467	\$3,705	\$4,004	\$4,046
\$50M Increase	\$3,155	\$3,456	\$3,710	\$4,018	\$4,059
\$40M Increase	\$3,150	\$3,449	\$3,702	\$4,009	\$4,051
\$30M Increase	\$3,146	\$3,442	\$3,694	\$4,001	\$4,042
\$20M Increase	\$3,141	\$3,435	\$3,687	\$3,993	\$4,034
\$10M Increase	\$3,136	\$3,429	\$3,679	\$3,985	\$4,026
As Proposed	\$3,132	\$3,422	\$3,671	\$3,976	\$4,018
\$10M Decrease	\$3,127	\$3,415	\$3,663	\$3,968	\$4,010
\$20M Decrease	\$3,122	\$3,408	\$3,655	\$3,960	\$4,001
\$30M Decrease	\$3,118	\$3,401	\$3,648	\$3,951	\$3,993
\$40M Decrease	\$3,113	\$3,394	\$3,640	\$3,943	\$3,985
\$50M Decrease	\$3,108	\$3,387	\$3,632	\$3,935	\$3,977
50% Decrease	\$3,074	\$3,377	\$3,637	\$3,948	\$3,990

Unassigned GSD Fund Balance as % of GSD Revenues	FY19	FY20	FY21	FY22	FY23
GSD Revenue	1,250,896,000	1,257,344,000	1,342,433,000	1,389,777,000	1,599,679,000
Unassigned GSD Fund Balance (Incl. Emergency Reserve)	250,625,000	275,582,000	309,710,000	382,113,000	511,624,000
Unassigned GSD Fund Balance (Ex. Emergency Reserve)	187,282,000	210,323,000	243,682,000	315,801,000	416,649,000
Ratio	FY19	FY20	FY21	FY22	FY23
Including Emergency Reserve	20.04%	21.92%	23.07%	27.49%	31.98%
Excluding Emergency Reserve	14.97%	16.73%	18.15%	22.72%	26.05%

Exhibit D Debt Affordability Study – Current and Five-Year Projected Revenues

City of Jacksonville
Summary of Pledged Revenues
as of September 30

	*5-Yr Rolling Arithmetic Avg YOY %	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Pledged Revenues:							
Local Government Sales Tax:							
Half-Cent Sales Tax	6.2%	140,587,331.49	149,307,698.95	158,568,974.39	168,404,709.31	178,850,536.34	189,944,298.36
BJP Transportation:							
Half-Cent Sales Tax	7.0%	137,105,399.39	146,685,653.36	156,935,328.57	167,901,200.89	179,633,314.68	192,185,211.13
Constitutional Gas Tax	4.8%	11,919,823.57	12,486,687.23	13,080,508.86	13,702,570.51	14,354,215.15	15,036,849.66
Total	6.7%	149,025,222.96	159,172,340.59	170,015,837.43	181,603,771.40	193,987,529.83	207,222,060.78
BJP Infrastructure:							
Half-Cent Sales Tax	3.3%	105,931,450.21	109,392,737.58	112,967,121.79	116,658,298.22	120,470,083.06	124,406,417.14
Excise Taxes Pledged Revenues:							
Utility Services Tax:							
JEA Electric	1.5%	80,813,024.24	82,062,140.98	83,330,565.17	84,618,595.22	85,926,534.20	87,254,689.82
JEA Water	2.3%	16,390,207.29	16,768,806.69	17,156,151.41	17,552,443.45	17,957,889.49	18,372,700.98
85% Communication Services	-0.9%	25,608,856.12	25,382,667.55	25,158,476.78	24,936,266.16	24,716,018.20	24,497,715.56
Peoples Gas	5.6%	825,646.64	872,084.06	921,133.30	972,941.25	1,027,663.07	1,085,462.64
Other / Misc	5.4%	3,343,100.82	3,523,580.14	3,713,802.76	3,914,294.66	4,125,610.23	4,348,333.80
Subtotal	1.2%	126,879,236.24	128,382,387.20	129,903,346.13	131,442,324.02	132,999,534.34	134,575,193.08
Fuel Oil Tax	25.6%	18,669.78	23,448.69	29,450.87	36,989.42	46,457.63	58,349.41
Occupational Licence Taxes	-1.0%	6,679,333.87	6,614,573.57	6,550,441.16	6,486,930.55	6,424,035.72	6,361,750.69
Total	1.1%	260,558,074.98	263,629,688.89	266,763,367.57	269,960,784.73	273,223,742.86	276,554,195.99
Capital Improvement Pledged Revenues:							
Franchise Fees:							
People's Gas Franchise Fee	2.6%	1,638,471.54	1,680,539.35	1,723,687.25	1,767,942.97	1,813,334.96	1,859,892.39
Other Franchise Fees	-2.0%	10,012.19	9,807.82	9,607.63	9,411.52	9,219.41	9,031.22
Subtotal	2.5%	1,648,483.73	1,690,347.17	1,733,294.87	1,777,354.49	1,822,554.37	1,868,923.61
15% Communication Services	-0.9%	4,519,209.90	4,479,294.27	4,439,731.20	4,400,517.56	4,361,650.27	4,323,126.28
Convention Center Development Tax	6.1%	10,295,980.12	10,921,024.33	11,584,013.47	12,287,251.10	13,033,180.59	13,824,393.66
Sports Facility Sales Tax Rebate	0.2%	1,836,392.56	1,839,453.22	1,842,518.97	1,845,589.84	1,848,665.82	1,851,746.93
Professional Sports Facility Tourist Tax	6.5%	11,361,065.87	12,104,568.71	12,896,728.64	13,740,729.94	14,639,965.26	15,598,049.28
Total	3.6%	29,661,132.19	31,034,687.70	32,496,287.16	34,051,442.92	35,706,016.30	37,466,239.76
Capital Project Revenues:							
JEA Contribution (Electric)	0.9%	96,317,567.09	97,151,179.93	97,992,007.56	98,840,112.41	99,695,557.47	100,558,406.27
JEA Water & Sewer	1.4%	27,312,893.37	27,697,744.94	28,088,019.24	28,483,792.70	28,885,142.80	29,292,148.10
Total	1.0%	123,630,460.45	124,848,924.87	126,080,026.80	127,323,905.11	128,580,700.27	129,850,554.37
	3.4%	680,082,800.03	703,512,166.68	727,748,692.71	752,820,185.40	778,755,409.96	805,584,122.62
LOGT-2022							
5th-Cent LOGT	na	22,635,765.34	22,831,674.20	23,029,278.62	23,228,593.27	23,429,632.96	23,632,412.61
9th-Cent Fuel Tax	na	4,724,686.47	4,791,259.54	4,858,770.65	4,927,233.02	4,996,660.06	5,067,065.36
Total	na	27,360,451.81	27,622,933.73	27,888,049.26	28,155,826.29	28,426,293.02	28,699,477.97

Exhibit E

Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/24

This Exhibit reflects the expected debt service by bond issue along with the revenues from which they are supported.

Because this exhibit projects what the schedules will be on September 30, 2024, several assumptions have been made:

- (1) The Special Revenue Bonds, Series 2024, will be issued prior to the end of FY24 with a recently updated net proceeds of up to \$230.4 million; however, the amortization schedules have been calculated based on previously authorized and anticipated amount of \$200 million.
- (2) As part of the Special Revenue Bonds, Series 202A issuance, Special Revenue Bonds 2014 shall be refunded.
- (3) \$65-75 million in commercial paper will likely be issued prior to the end of FY24.
- (4) The anticipated debt service schedules for the Special Revenue Bonds, Series 2024 and commercial paper issuances have been approximated using an amortization calculator. An estimate of the city's FY24 project spending has been used and may change significantly due to shifting market conditions.

Exhibit E

Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/23
(Revenue Bonds Supported by General Funds)

Purpose:	To Refund the Excise Taxes Revenue Bonds, Series 2001B and 2002B; to refund the Guaranteed Entitlement Bonds, Series 2002; and to refund the Local Gov't Sales Tax Bonds, Series 1996 and 2002		To Refund the Excise Taxes Revenue Bonds, Series 2003A	
	Special Revenue Refunding Bonds, Series 2012C		Special Revenue Refunding Bonds, Series 2012D	
Fiscal Year	Principal	Interest	Principal	Interest
2024	\$ 9,855,000	\$ 246,375	\$ 1,245,000	\$ 31,125
2025	-	-	-	-
2026	-	-	-	-
2027	-	-	-	-
2028	-	-	-	-
2029	-	-	-	-
2030	-	-	-	-
2031	-	-	-	-
2032	-	-	-	-
2033	-	-	-	-
2034	-	-	-	-
2035	-	-	-	-
2036	-	-	-	-
2037	-	-	-	-
2038	-	-	-	-
2039	-	-	-	-
2040	-	-	-	-
2041	-	-	-	-
2042	-	-	-	-
2043	-	-	-	-
2044	-	-	-	-
2045	-	-	-	-
2046	-	-	-	-
2047	-	-	-	-
2048	-	-	-	-
2049	-	-	-	-
2050	-	-	-	-
2051	-	-	-	-
2052	-	-	-	-
2053	-	-	-	-
2054	-	-	-	-
2055	-	-	-	-
	\$ 9,855,000	\$ 246,375	\$ 1,245,000	\$ 31,125

Exhibit E
 Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/23
 (Revenue Bonds Supported by General Funds)

Fiscal Year	To Fund a Portion of the Various Capital Project Costs; to refund a portion of the Excise Taxes Revenue Bonds, Series 2005A and 2006A		To Refund a Portion of Commercial Paper Notes and Refund a Portion of the Special Revenue Bonds, Series 2009C-1, 2010A, and 2012B, and Excise Tax Revenue Bonds, Series 2007		To Refund a Portion of the Special Revenue Bonds, Series 2010A	
	Special Revenue and Refunding Bonds, Series 2014		Special Revenue Refunding Bonds, Series 2016A		Special Revenue and Refunding Bonds, Series 2017A	
	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 4,641,000	\$ 2,488,125	\$ 2,907,627	\$ 1,847,193	\$ -	\$ 530,000
2025	4,876,000	2,250,200	4,005,836	1,674,357	-	530,000
2026	5,120,000	2,000,300	3,155,548	1,495,322	-	530,000
2027	5,374,000	1,737,950	3,313,173	1,333,604	2,700,000	462,500
2028	5,643,000	1,462,525	3,106,541	1,173,111	2,830,000	324,250
2029	4,785,000	1,201,825	2,504,452	1,032,836	2,970,000	179,250
2030	5,022,000	956,650	3,617,742	879,782	2,100,000	52,500
2031	5,278,000	699,150	6,453,420	628,002	-	-
2032	5,539,000	428,725	4,663,863	350,070	-	-
2033	5,805,000	145,125	4,904,025	135,393	-	-
2034	-	-	932,820	18,656	-	-
2035	-	-	-	-	-	-
2036	-	-	-	-	-	-
2037	-	-	-	-	-	-
2038	-	-	-	-	-	-
2039	-	-	-	-	-	-
2040	-	-	-	-	-	-
2041	-	-	-	-	-	-
2042	-	-	-	-	-	-
2043	-	-	-	-	-	-
2044	-	-	-	-	-	-
2045	-	-	-	-	-	-
2046	-	-	-	-	-	-
2047	-	-	-	-	-	-
2048	-	-	-	-	-	-
2049	-	-	-	-	-	-
2050	-	-	-	-	-	-
2051	-	-	-	-	-	-
2052	-	-	-	-	-	-
2053	-	-	-	-	-	-
2054	-	-	-	-	-	-
2055	-	-	-	-	-	-
	\$ 52,083,000	\$ 13,370,575	\$ 39,565,047	\$ 10,568,328	\$ 10,600,000	\$ 2,608,500

Exhibit E
 Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/23
 (Revenue Bonds Supported by General Funds)

Fiscal Year	the Capital Projects Revenue Bonds, Series 2008A&B (General Fund Portion Only)		the Excise Tax Revenue Bonds, Series 2009A (General Fund Portion Only)	
	Principal	Interest	Principal	Interest
2024	\$ 4,160,700	\$ 3,205,883	\$ 1,235,000	\$ 946,625
2025	4,365,800	2,992,720	1,295,000	883,375
2026	4,578,700	2,769,108	1,360,000	817,000
2027	4,807,700	2,534,448	1,425,000	747,375
2028	5,056,700	2,287,838	1,480,000	674,750
2029	5,304,900	2,028,798	1,555,000	598,875
2030	5,575,000	1,756,800	1,635,000	519,125
2031	5,853,100	1,471,098	1,725,000	435,125
2032	6,141,900	1,171,223	1,820,000	346,500
2033	6,450,500	856,413	1,910,000	253,250
2034	6,769,000	525,925	2,005,000	155,375
2035	7,134,000	178,350	2,105,000	52,625
2036	-	-	-	-
2037	-	-	-	-
2038	-	-	-	-
2039	-	-	-	-
2040	-	-	-	-
2041	-	-	-	-
2042	-	-	-	-
2043	-	-	-	-
2044	-	-	-	-
2045	-	-	-	-
2046	-	-	-	-
2047	-	-	-	-
2048	-	-	-	-
2049	-	-	-	-
2050	-	-	-	-
2051	-	-	-	-
2052	-	-	-	-
2053	-	-	-	-
2054	-	-	-	-
2055	-	-	-	-
	<u>\$ 66,198,000</u>	<u>\$ 21,778,600</u>	<u>\$ 19,550,000</u>	<u>\$ 6,430,000</u>

Exhibit E (Continued)
 Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/23
 (Revenue Bonds Supported by General Funds)

Fiscal Year	Purpose: To Fund the Acquisition and Construction of Various Capital Improvement Projects and Refund a Portion of the Special Revenue Bonds, Series 2011A, and a Portion of the City's Outstanding Commercial Paper Taxable Special Revenue and Refunding Bonds, Series 2020C		To Refund the Special Revenue Refunding Bonds Series 2012C Special Revenue Refunding Bonds, Series 2022A (Forward Delivery)		To Refund the Special Revenue Refunding Bonds Series 2013A (25I portion) Special Revenue Refunding Bonds, Series 2023A	
	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 2,707,070	\$ 1,256,337	\$ -	\$ 3,403,000	\$ -	\$ 654,542
2025	2,932,150	1,236,290	9,515,000	3,165,125	516,668	1,183,200
2026	2,957,750	1,210,396	9,990,000	2,677,500	598,866	1,155,312
2027	2,987,730	1,180,227	8,315,000	2,219,875	17,614	1,139,900
2028	3,021,640	1,144,756	5,915,000	1,864,125	364,016	1,130,359
2029	3,059,450	1,102,301	6,210,000	1,561,000	1,670,366	1,079,500
2030	3,102,670	1,053,887	6,520,000	1,242,750	1,755,499	993,853
2031	3,157,950	1,001,566	6,850,000	908,500	1,544,134	911,362
2032	3,205,690	944,563	7,190,000	557,500	1,608,718	832,541
2033	3,272,780	882,644	7,555,000	188,875	1,690,915	750,050
2034	3,345,030	816,084	-	-	2,380,785	648,257
2035	3,408,920	744,780	-	-	3,102,946	511,164
2036	3,485,920	668,190	-	-	1,279,929	401,592
2037	3,559,920	579,199	-	-	1,344,512	335,981
2038	3,625,000	479,832	-	-	1,409,096	267,141
2039	3,725,000	378,181	-	-	1,473,679	195,072
2040	3,830,000	273,696	-	-	1,544,134	119,626
2041	3,935,000	166,306	-	-	1,620,460	40,512
2042	4,045,000	55,942	-	-	-	-
2043	-	-	-	-	-	-
2044	-	-	-	-	-	-
2045	-	-	-	-	-	-
2046	-	-	-	-	-	-
2047	-	-	-	-	-	-
2048	-	-	-	-	-	-
2049	-	-	-	-	-	-
2050	-	-	-	-	-	-
2051	-	-	-	-	-	-
2052	-	-	-	-	-	-
2053	-	-	-	-	-	-
2054	-	-	-	-	-	-
2055	-	-	-	-	-	-
	\$ 63,364,670	\$ 15,175,178	\$ 68,060,000	\$ 17,788,250	\$ 23,922,337	\$ 12,349,964

Exhibit E (Continued)
 Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/23
 (Revenue Bonds Supported by Internal Service Operations)

Purpose:	To Fund the Purchase of the Godbold City Hall Annex and Refund the Special Revenue Bonds, Series 2009A		To Fund a Portion of Various Capital Project Costs; to refund a portion of the Excise Taxes Revenue Bonds, Series 2005A and 2006A	
	Special Revenue and Refunding Bonds, Taxable Series 2013B		Special Revenue and Refunding Bonds, Series 2014	
Fiscal Year	Principal	Interest	Principal	Interest
2024	\$ 1,440,000	\$ 197,222	\$ 1,910,000	\$ 1,471,000
2025	1,500,000	134,460	2,005,000	1,373,125
2026	1,565,000	66,730	2,105,000	1,270,375
2027	680,000	15,786	2,210,000	1,162,500
2028	-	-	2,320,000	1,049,250
2029	-	-	2,435,000	930,375
2030	-	-	2,555,000	805,625
2031	-	-	2,685,000	674,625
2032	-	-	2,820,000	537,000
2033	-	-	2,960,000	392,500
2034	-	-	3,105,000	240,875
2035	-	-	3,265,000	81,625
2036	-	-	-	-
2037	-	-	-	-
2038	-	-	-	-
2039	-	-	-	-
2040	-	-	-	-
2041	-	-	-	-
2042	-	-	-	-
2043	-	-	-	-
2044	-	-	-	-
2045	-	-	-	-
2046	-	-	-	-
2047	-	-	-	-
2048	-	-	-	-
2049	-	-	-	-
2050	-	-	-	-
2051	-	-	-	-
2052	-	-	-	-
2053	-	-	-	-
2054	-	-	-	-
2055	-	-	-	-
	<u>\$ 5,185,000</u>	<u>\$ 414,199</u>	<u>\$ 30,375,000</u>	<u>\$ 9,988,875</u>

Exhibit E (Continued)
 Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/23
 (Revenue Bonds Supported by Internal Service Operations)

Fiscal Year	To Refund a Portion of Commercial Paper Notes and Refund a Portion of the Special Revenue Bonds, Series 2009C-1, 2010A, and 2012B, and Excise Tax Revenue Bonds, Series 2007		To Fund a Portion of Various Capital Project Costs; and to refund a Portion of Commercial Paper Notes		To Fund Various Capital Projects and Refund a Portion of Commercial Paper Notes	
	Special Revenue Refunding Bonds, Series 2016A		Special Revenue and Refunding Bonds, Series 2017A		Special Revenue Bonds, Series 2018	
	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 2,462,373	\$ 1,158,207	\$ 1,640,000	\$ 3,328,050	\$ 4,085,000	\$ 1,926,375
2025	2,959,164	1,022,668	1,720,000	3,244,050	1,705,000	1,781,625
2026	2,254,452	892,328	1,805,000	3,155,925	1,785,000	1,694,375
2027	2,366,827	776,796	1,905,000	3,063,175	1,880,000	1,602,750
2028	1,813,459	672,289	1,995,000	2,965,675	1,975,000	1,506,375
2029	1,465,548	590,314	2,095,000	2,863,425	2,075,000	1,405,125
2030	1,562,258	514,618	2,195,000	2,756,175	2,180,000	1,298,750
2031	1,726,580	432,398	2,315,000	2,643,425	2,290,000	1,187,000
2032	1,746,137	345,580	2,425,000	2,524,925	2,400,000	1,069,750
2033	1,840,975	265,107	2,790,000	2,394,550	2,520,000	946,750
2034	2,452,180	179,244	2,935,000	2,251,425	2,645,000	817,625
2035	1,020,000	109,800	3,085,000	2,100,925	2,780,000	682,000
2036	460,000	82,500	3,235,000	1,942,925	2,920,000	539,500
2037	475,000	68,475	3,395,000	1,777,175	3,055,000	390,125
2038	490,000	54,000	4,145,000	1,588,675	3,220,000	233,250
2039	505,000	39,075	2,765,000	1,429,750	3,055,000	76,375
2040	515,000	23,775	2,870,000	1,299,113	-	-
2041	535,000	8,025	3,030,000	1,144,238	-	-
2042	-	-	3,185,000	981,094	-	-
2043	-	-	3,350,000	809,550	-	-
2044	-	-	2,475,000	656,644	-	-
2045	-	-	2,605,000	523,294	-	-
2046	-	-	2,740,000	382,988	-	-
2047	-	-	2,885,000	235,331	-	-
2048	-	-	3,040,000	79,800	-	-
2049	-	-	-	-	-	-
2050	-	-	-	-	-	-
2051	-	-	-	-	-	-
2052	-	-	-	-	-	-
2053	-	-	-	-	-	-
2054	-	-	-	-	-	-
2055	-	-	-	-	-	-
	\$ 26,649,953	\$ 7,235,197	\$ 66,625,000	\$ 46,142,300	\$ 40,570,000	\$ 17,157,750

Exhibit E (Continued)
 Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/23
 (Revenue Bonds Supported by Internal Service Operations)

Fiscal Year	To Fund Various Projects (New Money Portion)		To Fund the Acquisition and Construction of Various Capital Improvement Projects and Refund all of the Special Revenue Bonds, Series 2010A, and a Portion of the City's Outstanding Commercial Paper		To Fund the Acquisition and Construction of Various Capital Improvement Projects and Refund a Portion of the Special Revenue Bonds, Series 2011A, and a Portion of the City's Outstanding Commercial Paper	
	Special Revenue Refunding Bonds, Series 2019A		Special Revenue and Refunding Bonds, Series 2020A		Taxable Special Revenue and Refunding Bonds, Series 2020C	
	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 2,710,000	\$ 2,112,250	\$ 8,380,000	\$ 4,891,800	\$ 3,612,930	\$ 539,204
2025	1,735,000	2,001,125	8,810,000	4,462,050	2,237,850	519,310
2026	1,825,000	1,912,125	5,195,000	4,111,925	2,252,250	499,572
2027	1,915,000	1,818,625	2,525,000	3,918,925	2,272,270	476,614
2028	2,010,000	1,720,500	3,270,000	3,774,050	2,298,360	449,635
2029	2,110,000	1,617,500	3,430,000	3,606,550	2,330,550	417,317
2030	2,215,000	1,509,375	3,605,000	3,430,675	2,362,330	380,446
2031	2,325,000	1,395,875	3,785,000	3,245,925	2,397,050	340,673
2032	2,435,000	1,276,875	3,970,000	3,052,050	2,444,310	297,302
2033	2,560,000	1,152,000	4,170,000	2,848,550	1,497,220	259,877
2034	2,690,000	1,020,750	4,380,000	2,634,800	1,519,970	229,534
2035	2,820,000	883,000	4,595,000	2,410,425	1,556,080	197,057
2036	2,965,000	738,375	4,830,000	2,174,800	1,584,080	162,177
2037	3,115,000	586,375	5,075,000	1,927,175	1,630,080	121,567
2038	3,270,000	426,750	5,320,000	1,667,300	1,055,000	84,432
2039	3,430,000	259,250	5,585,000	1,394,675	1,085,000	54,836
2040	3,470,000	86,750	5,870,000	1,108,300	1,115,000	24,410
2041	-	-	5,595,000	821,675	325,000	4,495
2042	-	-	1,235,000	650,925	-	-
2043	-	-	1,295,000	587,675	-	-
2044	-	-	1,360,000	521,300	-	-
2045	-	-	1,430,000	451,550	-	-
2046	-	-	1,500,000	378,300	-	-
2047	-	-	1,575,000	309,300	-	-
2048	-	-	1,635,000	245,100	-	-
2049	-	-	1,700,000	178,400	-	-
2050	-	-	1,770,000	109,000	-	-
2051	-	-	1,840,000	36,800	-	-
2052	-	-	-	-	-	-
2053	-	-	-	-	-	-
2054	-	-	-	-	-	-
2055	-	-	-	-	-	-
	\$ 43,600,000	\$ 20,517,500	\$ 103,730,000	\$ 54,950,000	\$ 33,575,330	\$ 5,058,458

Exhibit E (Continued)

Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/23

(Revenue Bonds Supported by Internal Service Operations)

Fiscal Year	To Finance and Reimburse a Portion of the Acquisition and Construction of Certain Capital Equip and Improvements and Refund a Portion of the City's Outstanding Commercial Paper		To Fund a Portion of the Courthouse, Arena and Sports Complex		To Finance the Acquisition and Construction of Various Capital Improvement Projects and Refinance City's Outstanding Commercial Paper	
	Special Revenue Bonds, Series 2021A		Taxable Special Revenue Bonds Series 2022B		Special Revenue Bonds Series 2022C	
	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 5,225,000	\$ 3,747,550	\$ 833,600	\$ 782,957	\$ 1,490,000	\$ 5,092,763
2025	5,430,000	3,534,450	1,214,300	754,594	3,420,000	4,970,013
2026	5,645,000	3,284,725	1,247,900	720,492	3,590,000	4,794,763
2027	3,405,000	3,058,475	1,282,500	685,446	3,775,000	4,610,638
2028	3,570,000	2,884,100	1,318,000	649,429	3,855,000	4,419,888
2029	3,755,000	2,700,975	1,354,500	612,415	2,635,000	4,257,638
2030	3,945,000	2,508,475	1,392,000	574,376	2,765,000	4,122,638
2031	4,140,000	2,306,350	1,430,600	535,283	2,905,000	3,980,888
2032	4,345,000	2,094,225	1,470,200	495,107	3,045,000	3,832,138
2033	3,675,000	1,893,725	1,510,900	453,819	3,190,000	3,676,263
2034	3,860,000	1,705,350	1,552,800	411,387	13,335,000	3,246,469
2035	4,055,000	1,507,475	1,595,800	367,778	13,505,000	2,541,919
2036	4,255,000	1,299,725	1,640,000	322,963	13,695,000	1,827,919
2037	4,475,000	1,081,475	1,685,400	276,906	13,885,000	1,103,944
2038	4,690,000	875,800	1,732,100	229,573	14,085,000	369,731
2039	4,885,000	684,300	1,780,100	180,929	-	-
2040	5,075,000	485,100	1,829,400	130,938	-	-
2041	4,700,000	289,600	1,880,100	79,561	-	-
2042	4,890,000	97,800	1,932,200	26,761	-	-
2043	-	-	-	-	-	-
2044	-	-	-	-	-	-
2045	-	-	-	-	-	-
2046	-	-	-	-	-	-
2047	-	-	-	-	-	-
2048	-	-	-	-	-	-
2049	-	-	-	-	-	-
2050	-	-	-	-	-	-
2051	-	-	-	-	-	-
2052	-	-	-	-	-	-
2053	-	-	-	-	-	-
2054	-	-	-	-	-	-
2055	-	-	-	-	-	-
	<u>\$ 84,020,000</u>	<u>\$ 36,039,675</u>	<u>\$ 28,682,400</u>	<u>\$ 8,290,715</u>	<u>\$ 99,175,000</u>	<u>\$ 52,847,606</u>

Exhibit E (Continued)
 Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/23
 (Revenue Bonds Supported by Internal Service Operations)

Fiscal Year	To Finance the Acquisition and Construction of Various Capital Improvement Projects included in Refunding of Special Revenue Bonds, Series 2013A		To Finance the Acquisition and Construction of Various Capital Improvement Projects and Refinance City's Outstanding Commercial Paper		To Finance the Acquisition and Construction of Various Capital Improvement Projects and Refinance City's Outstanding Commercial Paper		To Finance the Acquisition and Construction of Various Capital Improvement Projects	
	Special Revenue Bonds Series 2023A		Special Revenue Bonds Series 2023A		Special Revenue Bonds Series 2023A		New Short Term Debt Commercial Paper	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ -	\$ 460,287	\$ -	\$ 6,052,346	\$ -	\$ -	\$ -	\$ 2,214,000
2025	363,332	832,050	3,640,000	10,969,125	-	6,381,631	-	1,062,500
2026	421,134	812,438	4,315,000	10,770,250	7,160,000	12,575,312	1,640,000	2,090,150
2027	12,386	801,600	4,540,000	10,548,875	7,530,000	12,189,699	1,710,000	2,018,963
2028	255,984	794,891	4,755,000	10,316,500	7,930,000	11,783,874	1,780,000	1,944,800
2029	1,174,634	759,125	5,005,000	10,072,500	8,350,000	11,356,524	1,850,000	1,867,663
2030	1,234,501	698,897	5,245,000	9,816,250	8,790,000	10,906,599	1,930,000	1,787,338
2031	1,085,866	640,888	6,135,000	9,531,750	9,250,000	10,433,049	2,010,000	1,703,613
2032	1,131,282	585,459	13,630,000	9,037,625	9,740,000	9,934,562	2,100,000	1,616,275
2033	1,189,085	527,450	14,320,000	8,338,875	10,250,000	9,409,824	2,190,000	1,525,113
2034	1,674,215	455,868	7,215,000	7,800,500	10,790,000	8,857,524	2,280,000	1,430,125
2035	2,182,054	359,461	6,625,000	7,454,500	11,350,000	8,276,349	2,380,000	1,331,100
2036	900,071	282,408	6,955,000	7,115,000	11,950,000	7,664,724	2,480,000	1,227,825
2037	945,488	236,269	7,305,000	6,758,500	12,570,000	7,021,074	2,590,000	1,120,088
2038	990,904	187,859	7,675,000	6,384,000	13,230,000	6,343,824	2,700,000	1,007,675
2039	1,036,321	137,178	8,055,000	5,990,750	13,920,000	5,631,137	2,810,000	890,588
2040	1,085,866	84,124	6,475,000	5,627,500	14,650,000	4,881,174	2,930,000	768,613
2041	1,139,540	28,488	6,800,000	5,295,625	15,420,000	4,091,837	3,050,000	641,538
2042	-	-	7,145,000	4,947,000	16,230,000	3,261,024	3,180,000	509,150
2043	-	-	7,495,000	4,581,000	17,090,000	2,386,374	3,320,000	371,025
2044	-	-	7,875,000	4,196,750	17,980,000	1,465,787	3,460,000	226,950
2045	-	-	4,580,000	3,879,650	18,929,750	496,906	3,610,000	76,713
2046	-	-	5,070,000	3,626,338	-	-	-	-
2047	-	-	5,495,000	3,349,006	-	-	-	-
2048	-	-	5,940,000	3,048,838	-	-	-	-
2049	-	-	6,415,000	2,724,519	-	-	-	-
2050	-	-	8,325,000	2,327,188	-	-	-	-
2051	-	-	8,785,000	1,856,663	-	-	-	-
2052	-	-	9,270,000	1,360,150	-	-	-	-
2053	-	-	9,780,000	836,275	-	-	-	-
2054	-	-	10,315,000	283,663	-	-	-	-
2055	-	-	-	-	-	-	-	-
	\$ 16,822,663	\$ 8,684,740	\$ 215,180,000	\$ 184,897,509	\$ 243,109,750	\$ 155,348,813	\$ 50,000,000	\$ 27,431,800

Exhibit E (Continued)
 Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/23
 (Revenue Bonds Supported by BJP Revenues)

Fiscal Year	To Refund a Portion of the Special Revenue Bonds, Series 2009B-1, 2010B, and 2011B		To Refund the Special Revenue Bonds, Series 2009B-1B (BABs)		To Refund the Special Revenue Bonds, Series 2010B, 2011B		To Fully Refund the Better Jacksonville Sales Tax Bonds Series 2013C	
	Special Revenue Refunding Bonds, Series 2016B		Special Revenue Refunding Bonds, Series 2019B		Special Revenue Refunding Bonds, Series 2020B		Better Jacksonville Sales Tax Revenue Refunding Bonds, Series 2023	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 6,590,000	\$ 2,244,400	\$ -	\$ 2,276,750	\$ 2,745,000	\$ 492,875	\$ -	\$ 742,444
2025	7,545,000	1,891,025	-	2,276,750	2,880,000	352,250	7,135,000	1,178,375
2026	9,510,000	1,510,575	-	2,276,750	3,030,000	204,500	10,000,000	750,000
2027	7,715,000	1,125,875	8,240,000	2,070,750	1,255,000	97,375	10,000,000	250,000
2028	3,390,000	848,250	8,650,000	1,648,500	1,320,000	33,000	-	-
2029	6,825,000	592,875	9,090,000	1,205,000	-	-	-	-
2030	7,850,000	226,000	9,540,000	739,250	-	-	-	-
2031	595,000	14,875	10,015,000	250,375	-	-	-	-
2032	-	-	-	-	-	-	-	-
2033	-	-	-	-	-	-	-	-
2034	-	-	-	-	-	-	-	-
2035	-	-	-	-	-	-	-	-
2036	-	-	-	-	-	-	-	-
2037	-	-	-	-	-	-	-	-
2038	-	-	-	-	-	-	-	-
2039	-	-	-	-	-	-	-	-
2040	-	-	-	-	-	-	-	-
2041	-	-	-	-	-	-	-	-
2042	-	-	-	-	-	-	-	-
2043	-	-	-	-	-	-	-	-
2044	-	-	-	-	-	-	-	-
2045	-	-	-	-	-	-	-	-
2046	-	-	-	-	-	-	-	-
2047	-	-	-	-	-	-	-	-
2048	-	-	-	-	-	-	-	-
2049	-	-	-	-	-	-	-	-
2050	-	-	-	-	-	-	-	-
2051	-	-	-	-	-	-	-	-
2052	-	-	-	-	-	-	-	-
2053	-	-	-	-	-	-	-	-
2054	-	-	-	-	-	-	-	-
2055	-	-	-	-	-	-	-	-
	<u>\$ 50,020,000</u>	<u>\$ 8,453,875</u>	<u>\$ 45,535,000</u>	<u>\$ 12,744,125</u>	<u>\$ 11,230,000</u>	<u>\$ 1,180,000</u>	<u>\$ 27,135,000</u>	<u>\$ 2,920,819</u>

Exhibit E (Continued)
 Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/23
 (Revenue Bonds Supported by BJP Revenues)

Fiscal Year	To partially Refund the Better Jacksonville Sales Tax Revenue Bonds Series 2003 and 2004		To Refund the Transportation Revenue Bonds Series 2007 and 2008A		To partially Refund the Better Jacksonville Sales Tax Revenue Bonds Series 2008		To Refund the Transportation Revenue Bonds Series 2008B and Terminate Swaps 2003, 2004	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ -	\$ 216,750	\$ 450,000	\$ 7,323,244	\$ 6,130,000	\$ 1,847,700	\$ 10,770,000	\$ 678,750
2025	-	216,750	9,835,000	7,072,306	4,585,000	1,579,825	4,000,000	309,500
2026	4,335,000	108,375	10,385,000	6,566,806	5,930,000	1,316,950	4,190,000	104,750
2027	-	-	15,325,000	5,924,056	6,230,000	1,075,250	-	-
2028	-	-	16,155,000	5,137,056	6,410,000	853,600	-	-
2029	-	-	17,030,000	4,307,431	6,360,000	598,200	-	-
2030	-	-	17,940,000	3,433,181	6,615,000	338,700	-	-
2031	-	-	18,905,000	2,701,106	6,880,000	103,200	-	-
2032	-	-	19,545,000	2,124,356	-	-	-	-
2033	-	-	20,210,000	1,502,769	-	-	-	-
2034	-	-	6,505,000	1,068,650	-	-	-	-
2035	-	-	6,715,000	853,825	-	-	-	-
2036	-	-	6,935,000	627,678	-	-	-	-
2037	-	-	7,170,000	385,175	-	-	-	-
2038	-	-	7,420,000	129,850	-	-	-	-
2039	-	-	-	-	-	-	-	-
2040	-	-	-	-	-	-	-	-
2041	-	-	-	-	-	-	-	-
2042	-	-	-	-	-	-	-	-
2043	-	-	-	-	-	-	-	-
2044	-	-	-	-	-	-	-	-
2045	-	-	-	-	-	-	-	-
2046	-	-	-	-	-	-	-	-
2047	-	-	-	-	-	-	-	-
2048	-	-	-	-	-	-	-	-
2049	-	-	-	-	-	-	-	-
2050	-	-	-	-	-	-	-	-
2051	-	-	-	-	-	-	-	-
2052	-	-	-	-	-	-	-	-
2053	-	-	-	-	-	-	-	-
2054	-	-	-	-	-	-	-	-
2055	-	-	-	-	-	-	-	-
	\$ 4,335,000	\$ 541,875	\$ 180,525,000	\$ 49,157,491	\$ 49,140,000	\$ 7,713,425	\$ 18,960,000	\$ 1,093,000

Exhibit E (Continued)
 Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/23
 (Revenue Bonds Supported by BJP Revenues)

Fiscal Year	To Partially Refund the Transportation Revenue Bonds Series 2012A		To partially Refund the Better Jacksonville Sales Tax Revenue Bonds Series 2011		To partially Refund the Better Jacksonville Sales Tax Bonds Series 2012, 2012A		To partially Refund the Better Jacksonville Sales Tax Bonds Series 2022	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 5,100,000	\$ 1,890,428	\$ 8,285,000	\$ 17,606	\$ 9,853,562	\$ 2,956,026	\$ -	\$ 781,440
2025	7,880,000	1,837,118	-	-	43,985,958	2,272,264	9,240,388	982,270
2026	15,660,000	1,723,358	-	-	33,399,439	1,289,470	9,468,546	597,802
2027	15,795,000	1,542,390	-	-	34,066,801	432,648	9,810,782	201,612
2028	15,940,000	1,328,143	-	-	-	-	-	-
2029	16,095,000	1,087,803	-	-	-	-	-	-
2030	16,290,000	812,433	-	-	-	-	-	-
2031	16,520,000	504,753	-	-	-	-	-	-
2032	16,765,000	171,841	-	-	-	-	-	-
2033	-	-	-	-	-	-	-	-
2034	-	-	-	-	-	-	-	-
2035	-	-	-	-	-	-	-	-
2036	-	-	-	-	-	-	-	-
2037	-	-	-	-	-	-	-	-
2038	-	-	-	-	-	-	-	-
2039	-	-	-	-	-	-	-	-
2040	-	-	-	-	-	-	-	-
2041	-	-	-	-	-	-	-	-
2042	-	-	-	-	-	-	-	-
2043	-	-	-	-	-	-	-	-
2044	-	-	-	-	-	-	-	-
2045	-	-	-	-	-	-	-	-
2046	-	-	-	-	-	-	-	-
2047	-	-	-	-	-	-	-	-
2048	-	-	-	-	-	-	-	-
2049	-	-	-	-	-	-	-	-
2050	-	-	-	-	-	-	-	-
2051	-	-	-	-	-	-	-	-
2052	-	-	-	-	-	-	-	-
2053	-	-	-	-	-	-	-	-
2054	-	-	-	-	-	-	-	-
2055	-	-	-	-	-	-	-	-
	\$ 126,045,000	\$ 10,898,264	\$ 8,285,000	\$ 17,606	\$ 121,305,760	\$ 6,950,408	\$ 28,519,716	\$ 2,563,124

Exhibit E (Continued)
 Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/23
 (Notes Payable Supported by BJP Revenues)

Purpose: **Better Jacksonville
 Infrastructure
 Projects**

Fiscal Year	State Infrastructure Bank Loan #1; Dated 7/28/05	
	Principal	Interest
2024	\$ 1,735,123	\$ 34,702
2025	-	-
2026	-	-
2027	-	-
2028	-	-
2029	-	-
2030	-	-
2031	-	-
2032	-	-
2033	-	-
2034	-	-
2035	-	-
2036	-	-
2037	-	-
2038	-	-
2039	-	-
2040	-	-
2041	-	-
2042	-	-
2043	-	-
2044	-	-
2045	-	-
2046	-	-
2047	-	-
2048	-	-
2049	-	-
2050	-	-
2051	-	-
2052	-	-
2053	-	-
2054	-	-
2055	-	-
	<u>\$ 1,735,123</u>	<u>\$ 34,702</u>

Exhibit E (Continued)
 Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/23
 (Revenue Bonds Supported by Business Type Activities)

Fiscal Year	To Partially Refund the Better Jacksonville Sales Tax Revenue Bonds, Series 2003 and 2004		To Fund a Portion of the Various Capital Project Costs; to Refund a Portion of the Excise Taxes Revenue Bonds, Series 2005A and 2006A		To Refund a Portion of Commercial Paper Notes	
	Better Jacksonville Sales Tax Revenue Refunding Bonds, Series 2012A		Special Revenue and Refunding Bonds, Series 2014		Special Revenue and Refunding Bonds, Series 2017A	
	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ -	\$ 215,500	\$ 109,000	\$ 72,875	\$ 865,000	\$ 912,125
2025	-	215,500	114,000	67,300	910,000	867,750
2026	4,310,000	107,750	120,000	61,450	955,000	821,125
2027	-	-	126,000	55,300	1,000,000	772,250
2028	-	-	132,000	48,850	1,050,000	721,000
2029	-	-	165,000	41,425	1,105,000	667,125
2030	-	-	173,000	32,975	1,160,000	610,500
2031	-	-	182,000	24,100	1,220,000	551,000
2032	-	-	191,000	14,775	1,280,000	488,500
2033	-	-	200,000	5,000	1,340,000	423,000
2034	-	-	-	-	1,410,000	354,250
2035	-	-	-	-	1,480,000	282,000
2036	-	-	-	-	1,555,000	206,125
2037	-	-	-	-	1,630,000	126,500
2038	-	-	-	-	1,715,000	42,875
2039	-	-	-	-	-	-
2040	-	-	-	-	-	-
2041	-	-	-	-	-	-
2042	-	-	-	-	-	-
2043	-	-	-	-	-	-
2044	-	-	-	-	-	-
2045	-	-	-	-	-	-
2046	-	-	-	-	-	-
2047	-	-	-	-	-	-
2048	-	-	-	-	-	-
2049	-	-	-	-	-	-
2050	-	-	-	-	-	-
2051	-	-	-	-	-	-
2052	-	-	-	-	-	-
2053	-	-	-	-	-	-
2054	-	-	-	-	-	-
2055	-	-	-	-	-	-
	\$ 4,310,000	\$ 538,750	\$ 1,512,000	\$ 424,050	\$ 18,675,000	\$ 7,846,125

Exhibit E (Continued)
 Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/23
 (Revenue Bonds Supported by Business Type Activities)

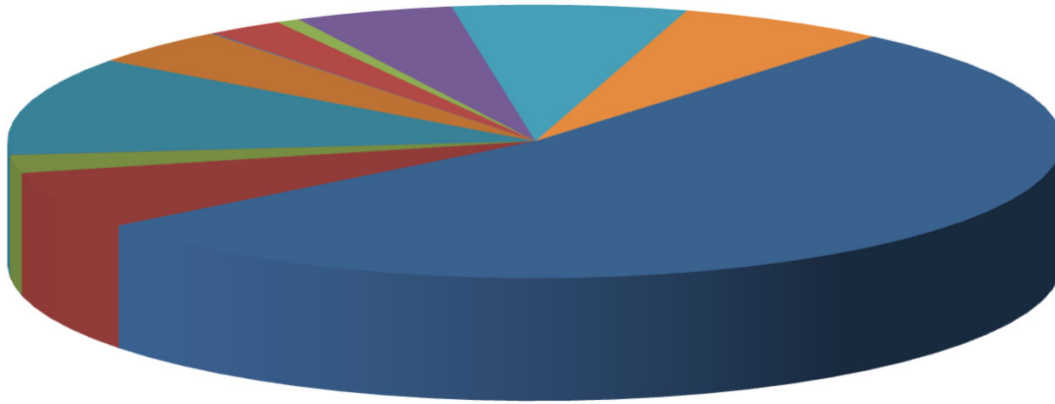
Fiscal Year	the Capital Projects Revenue Bonds, Series 2008A (Enterprise Portion Only)		the Capital Projects Revenue Bonds, Series 2008A (Enterprise Portion Only)		the Capital Improvement Projects Revenue Refunding Bonds Series 2012	
	Special Revenue Refunding Bonds, Series 2019A		Special Revenue Refunding Bonds, Series 2021A		Special Revenue Bonds, Series 2022A (Fwd Delivery)	
	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 19,300	\$ 13,368	\$ 865,000	\$ 435,050	\$ 5,515,000	\$ 2,478,125
2025	19,200	12,405	900,000	399,750	6,405,000	2,180,125
2026	21,300	11,393	940,000	358,250	6,235,000	1,864,125
2027	22,300	10,303	985,000	310,125	6,180,000	1,553,750
2028	23,300	9,163	1,035,000	259,625	6,490,000	1,237,000
2029	25,100	7,953	1,085,000	206,625	6,820,000	904,250
2030	25,000	6,700	1,140,000	151,000	7,160,000	554,750
2031	26,900	5,403	1,195,000	92,625	7,515,000	187,875
2032	28,100	4,028	1,255,000	31,375	-	-
2033	29,500	2,588	-	-	-	-
2034	31,000	1,075	-	-	-	-
2035	6,000	150	-	-	-	-
2036	-	-	-	-	-	-
2037	-	-	-	-	-	-
2038	-	-	-	-	-	-
2039	-	-	-	-	-	-
2040	-	-	-	-	-	-
2041	-	-	-	-	-	-
2042	-	-	-	-	-	-
2043	-	-	-	-	-	-
2044	-	-	-	-	-	-
2045	-	-	-	-	-	-
2046	-	-	-	-	-	-
2047	-	-	-	-	-	-
2048	-	-	-	-	-	-
2049	-	-	-	-	-	-
2050	-	-	-	-	-	-
2051	-	-	-	-	-	-
2052	-	-	-	-	-	-
2053	-	-	-	-	-	-
2054	-	-	-	-	-	-
2055	-	-	-	-	-	-
	<u>\$ 277,000</u>	<u>\$ 84,525</u>	<u>\$ 9,400,000</u>	<u>\$ 2,244,425</u>	<u>\$ 52,320,000</u>	<u>\$ 10,960,000</u>

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GENERAL FUNDS

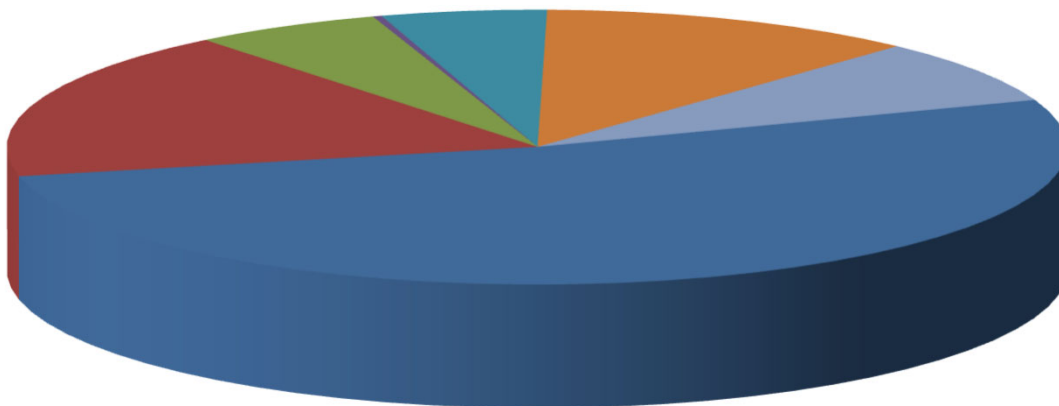
GENERAL FUND

REVENUE BY CATEGORY



■ Property Taxes 53.4%	■ Other Taxes 6.8%
■ Permits, Fees and Special Assessments 2.1%	■ Intergovernmental Revenue .0%
■ State Shared Revenue 11.6%	■ Charges for Services 4.4%
■ Fines and Forfeits .1%	■ Miscellaneous Revenue 2.3%
■ Other Sources .7%	■ Transfers From Other Funds 4.9%
■ Transfers From Component Units 7.2%	■ Fund Balance Appropriation 6.5%

EXPENDITURES BY CATEGORY



■ Personnel Expenses 51.9%	■ Operating Expenses 17.7%
■ Debt Service 5.8%	■ Capital Outlay .3%
■ Grants, Aids & Contributions 5.1%	■ Transfers to Other Funds 11.6%
■ Other Uses 7.6%	

GENERAL FUND
Summary of Subfunds

SF	Description	Personnel Expenses	Operating Expenses	Capital Outlay	Debt Service	Grants, Aids & Contrib.	Transfers to Other Funds	Other Uses	Approved Budget
00111	General Fund Operating	1,042,933,056	344,207,454	5,533,446	119,109,860	103,960,811	240,190,237	27,389,265	1,883,324,129
00112	Mosquito Control State 1		81,323	1					81,324
00113	Special Events - General Func	1,422,242	8,917,052	1		654,875			10,994,170
00116	Downtown Economic Development Fund		250,000						250,000
00119	Emergency Reserve							128,783,184	128,783,184
00131	Journey Forward		600,000						600,000
00191	Property Appraiser	11,759,433	2,622,340	1					14,381,774
00192	Clerk Of The Court	2,565,694	2,627,231	4				84,097	5,277,026
00193	Tax Collector	19,858,792	5,993,312	1					25,852,105
Total General Fund		1,078,539,217	365,298,712	5,533,454	119,109,860	104,615,686	240,190,237	156,256,546	2,069,543,712

General Fund Operating
Subfund - 00111

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Property Taxes	909,761,957	1,030,383,976	1,103,688,826	7.1%	73,304,850
Other Taxes	138,003,746	137,087,047	140,905,217	2.8%	3,818,170
Permits, Fees and Special Assessments	47,645,299	48,630,461	43,925,417	(9.7%)	(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	71,425,276	72,130,830	75,145,151	4.2%	3,014,321
Fines and Forfeits	1,427,623	1,306,485	1,411,555	8.0%	105,070
Miscellaneous Revenue	37,965,000	32,461,602	44,896,254	38.3%	12,434,652
Other Sources	266,222	15,000,000	15,000,000	0.0%	0
Transfers From Other Funds	22,401,633	29,953,319	61,116,039	104.0%	31,162,720
Transfers From Component Units	134,318,099	134,735,122	148,986,015	10.6%	14,250,893
Fund Balance Appropriation	20,762,904	15,679,560	6,845,985	(56.3%)	(8,833,575)
TOTAL REVENUE	1,624,957,954	1,758,131,300	1,883,324,129	7.1%	125,192,829

EXPENDITURES					
Personnel Expenses	863,308,271	941,227,314	984,933,056	4.6%	43,705,742
Operating Expenses	313,022,170	331,095,722	344,207,454	4.0%	13,111,732
Capital Outlay	8,336,518	7,042,928	5,533,446	(21.4%)	(1,509,482)
Debt Service	80,959,916	105,658,876	119,109,860	12.7%	13,450,984
Grants, Aids & Contributions	59,252,928	76,886,163	103,960,811	35.2%	27,074,648
Transfers to Other Funds	215,311,893	232,536,330	240,190,237	3.3%	7,653,907
Other Uses	7,321,383	63,683,967	85,389,265	34.1%	21,705,298
TOTAL EXPENDITURES	1,547,513,079	1,758,131,300	1,883,324,129	7.1%	125,192,829

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	6,750	6,813	63
Part Time Hours	1,511,070	1,396,492	(114,578)

GENERAL FUND OPERATING FUND
 FUND -- 00111
 EMPLOYEE CAP BY DEPARTMENT

	Adopted FY 2023-2024	Approved FY 2024-2025	Change From Prior Year
Advisory Boards And Commissions	5	5	0
City Council	65	65	0
Clerk of the Court-Center	0	0	0
Corrections	836	832	(4)
Courts	3	7	4
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
Health Administrator	0	0	0
Investigations & Homeland Security	520	511	(9)
Jacksonville Human Rights Commission	9	9	0
Jax Citywide Activities	0	0	0
Medical Examiner	35	35	0
Military Affairs and Veterans	14	14	0
Neighborhoods	209	223	14
Office of Economic Development	13	12	(1)
Office of Ethics	3	3	0
Office of General Counsel-Center	1	1	0
Office of State's Attorney	0	0	0
Office of the Inspector General	12	12	0
Parks, Recreation & Community Services	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 Defender's	0	0	0
Public Library	311	310	(1)
Public Works	296	296	0
Supervisor of Elections	32	34	2
GENERAL FUND - GENERAL SERVICES DISTRICT	6,750	6,813	63

GENERAL FUND OPERATING
 FUND -- 00111
 SCHEDULE OF REVENUES

	FY 2022-2023 Actuals	FY 2023-2024 Adopted	FY 2024-2025	
			Mayor's Proposed	Council Approved
NON-DEPARTMENTAL REVENUES				
Ad Valorem Taxes	960,056,177	1,067,516,917	1,142,410,656	1,142,410,656
Distributions to Tax Increment Districts	(50,294,220)	(37,132,941)	(38,721,830)	(38,721,830)
Net Ad Valorem Taxes	909,761,957	1,030,383,976	1,103,688,826	1,103,688,826
Communication Services Tax	30,351,960	30,783,890	30,322,319	30,322,319
Contributions From Other Local Units	123,988,865	123,648,741	137,424,496	137,424,496
Debt Proceeds	0	15,000,000	15,000,000	15,000,000
Disposition Of Fixed Assets	148,609	100,000	100,000	100,000
Federal Payments	25,844	23,000	24,000	24,000
Franchise Fees	47,349,312	48,203,461	43,498,417	43,498,417
Interest and Other Earnings	15,102,087	12,520,000	26,772,776	26,772,776
Judgement And Fines	773,044	723,485	769,179	769,179
Local Business Taxes	6,778,690	6,771,506	7,015,091	7,015,091
Local Option, Use & Fuel Taxes	1,301,606	1,325,699	1,256,662	1,256,662
Non-Operating Sources	20,762,904	15,679,560	47,226,745	6,845,985
Other Charges For Services	13,282,692	13,094,427	11,240,066	11,228,304
Other Miscellaneous Revenue	6,111,507	2,364,154	2,681,545	2,681,545
State Shared Revenues	240,543,010	240,259,990	240,899,762	240,899,762
Transfer In	22,401,633	29,953,319	61,116,039	61,116,039
Utility Service Taxes	99,571,490	98,205,952	102,311,145	102,311,145
TOTAL NON-DEPARTMENTAL REVENUES	1,538,255,210	1,669,041,160	1,831,347,068	1,790,954,546
DEPARTMENTAL REVENUES				
Advisory Boards And Commissions	241,122	110,000	256,000	256,000
City Council	527,172	294,862	302,455	328,455
Corrections	2,185,911	3,310,450	809,912	809,912
Downtown Investment Authority	11,475	9,500	8,500	8,500
Employee Services	87	1,000	750	750
Executive Office of the Sheriff	250	0	0	0
Finance and Administration	262,146	78,726	153,420	153,420
Fire and Rescue-Center	54,954,981	53,455,328	57,912,357	57,975,710
Investigations & Homeland Security	1,162,531	1,140,976	1,237,049	1,237,049
Jacksonville Human Rights Commission	80,660	39,200	39,000	39,000
Medical Examiner	1,236,491	2,250,359	2,260,000	2,260,000
Neighborhoods	2,221,161	2,035,715	2,269,541	2,269,541
Office of Economic Development	20,504	10	0	0
Office of Ethics	78,500	53,500	53,500	53,500
Office of the Inspector General	135,000	149,051	153,523	153,523
Parks, Recreation & Community Services	893,581	855,125	791,750	791,750
Patrol & Enforcement	9,660,893	11,913,522	12,282,040	12,282,040
Personnel & Professional Standards	474,741	425,900	487,352	487,352
Planning and Development	1,671,011	1,565,000	1,590,000	1,590,000
Police Services	3,655,293	3,691,519	3,435,005	3,745,776
Public Library	232,491	238,600	290,056	290,056
Public Works	6,791,663	7,329,549	7,560,299	7,560,299
Supervisor of Elections	205,080	142,248	76,950	76,950
TOTAL DEPARTMENTAL REVENUES	86,702,744	89,090,140	91,969,459	92,369,583
TOTAL GENERAL FUND - GSD REVENUES	1,624,957,954	1,758,131,300	1,923,316,527	1,883,324,129

GENERAL FUND OPERATING
 FUND -- 00111
 VARIOUS REVENUE DETAIL

	FY 2022-2023 Actuals	FY 2023-2024 Adopted	FY 2024-2025	
			Mayor's Proposed	Council Approved
Contributions From Other Local Units				
Contribution To-FR JEA,Water&Sewer	26,933,389	28,439,210	39,715,679	39,715,679
Contributions From Local-Component Units	95,491,107	95,209,531	97,708,817	97,708,817
Contributions From Other Local Units	122,424,496	123,648,741	137,424,496	137,424,496
State Shared Revenues				
1-17 Cigarette Tax FS 21002	334,168	300,507	337,280	337,280
Alcoholic Beverage Licenses FS 561342	816,449	819,052	899,401	899,401
Constitutional Fuel Tax FS 206411a	5,761,329	4,500,101	4,920,949	4,920,949
County Fuel Tax FS 206411b	4,333,019	4,417,814	4,274,189	4,274,189
County Fuel Tax Refund FS 206414	103,515	8,000	17,000	17,000
Insurance Agent Licenses FS 624501	259,627	239,483	288,166	288,166
Local Government Half Cent Sales Tax FS 21861	132,124,402	140,940,093	130,421,463	130,421,463
Mobile Home Licenses FS 32008	284,796	253,002	262,735	262,735
Municipal Fuel Tax FS 206411c	9,765,421	8,331,237	9,687,386	9,687,386
Municipal Fuel Tax Refund FS 206414	299,902	35,000	150,000	150,000
Revenue Shared - County FS 212206d4	38,827,250	35,490,418	40,130,751	40,130,751
Revenue Shared - Municipal Sales Tax FS 21220	41,223,335	38,473,465	42,902,098	42,902,098
Revenue Shared - Population FS 218232	6,342,355	6,446,482	6,557,285	6,557,285
Special Fuel and Motor Fuel Use Tax	67,442	5,336	51,059	51,059
State Shared Revenues	240,543,010	240,259,990	240,899,762	240,899,762
Transfer In				
10801 Downtown Northbank CRA Trust	2,500	2,500	2,500	2,500
10802 Downtown Southbank CRA Trust	2,500	2,500	2,500	2,500
10805 King Soutel Crossing CRA Trust Fund	2,500	2,500	2,500	2,500
10806 Arlington CRA Trust	2,500	2,500	2,500	2,500
11101 Community Development	128,404	128,404	128,404	128,404
43101 Solid Waste Disposal	15,445,867	27,668,961	58,829,926	58,829,926
54101 Public Building Allocations	2,666,354	2,145,954	2,147,709	2,147,709
Transfer In	18,250,625	29,953,319	61,116,039	61,116,039

GENERAL FUND OPERATING
 FUND -- 00111
 SCHEDULE OF EXPENDITURES

	FY 2022-2023 Actuals	FY 2023-2024 Adopted	FY 2024-2025	
			Mayor's Proposed	Council Approved
DEPARTMENTAL EXPENSES				
Advisory Boards And Commissions	515,970	538,904	592,511	592,511
City Council	11,932,391	16,459,893	13,836,717	13,926,717
Clerk of the Court-Center	0	0	1,546,579	1,546,579
Corrections	145,801,364	138,569,404	166,993,879	167,239,003
Courts	5,965,413	6,638,364	5,774,181	6,263,656
Downtown Investment Authority	654,533	1,146,319	1,227,187	1,227,187
Employee Services	7,617,482	8,600,034	8,390,879	8,390,879
Executive Office of the Mayor	4,597,731	5,052,210	5,217,609	4,981,888
Executive Office of the Sheriff	7,789,363	9,112,630	7,901,451	7,901,451
Finance and Administration	23,718,039	25,839,060	24,137,324	24,099,013
Fire and Rescue-Center	345,189,729	382,015,027	386,289,997	386,239,997
Health Administrator	1,728,353	1,612,073	1,903,316	1,903,316
Investigations & Homeland Security	97,981,758	102,969,804	106,572,594	106,763,444
Jacksonville Human Rights Commission	864,736	1,180,960	1,021,173	1,021,173
Medical Examiner	6,280,714	7,130,640	7,179,389	7,179,389
Military Affairs and Veterans	1,374,155	1,511,807	1,658,991	1,658,991
Neighborhoods	21,749,092	24,088,862	24,503,298	25,253,298
Office of Economic Development	1,679,010	1,948,086	2,174,982	2,174,982
Office of Ethics	625,273	753,973	819,189	819,189
Office of General Counsel-Center	160,035	2,164,790	152,721	152,721
Office of State's Attorney	2,938,559	2,820,999	2,911,764	2,911,764
Office of the Inspector General	1,327,243	1,541,177	1,612,739	1,612,739
Parks, Recreation & Community Services	50,170,552	56,067,543	58,572,909	58,932,909
Patrol & Enforcement	220,390,012	238,396,240	252,135,926	252,361,810
Personnel & Professional Standards	29,769,028	34,178,225	40,500,309	40,500,309
Planning and Development	4,845,524	5,427,259	5,350,628	5,350,628
Police Services	49,513,846	55,087,692	57,991,542	58,459,426
Public Defender's	2,550,200	2,456,565	2,537,521	2,537,521
Public Library	38,272,371	42,364,032	40,867,079	40,867,079
Public Works	55,013,451	70,453,827	67,923,023	68,000,023
Supervisor of Elections	11,156,408	11,191,544	8,331,121	8,356,121
TOTAL DEPARTMENTAL EXPENSES	1,152,172,335	1,257,317,943	1,306,628,528	1,309,225,713
NON-DEPARTMENTAL EXPENSES				
Inter-local Agreements	2,269,490	2,568,668	2,664,229	2,664,229
Miscellaneous Appropriations	5,098,339	6,151,961	2,664,797	2,664,797
Miscellaneous Expenditures	130,342,470	184,479,442	228,840,154	217,847,654
Reserves	0	34,145,798	74,428,136	64,289,018
Subfund Level Activity	257,630,445	273,467,488	308,090,683	286,632,718
TOTAL NON-DEPARTMENTAL EXPENSES	395,340,744	500,813,357	616,687,999	574,098,416
TOTAL GENERAL FUND - GSD EXPENDITURES	1,547,513,079	1,758,131,300	1,923,316,527	1,883,324,129

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

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

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

	FY 2022-2023 Actuals	FY 2023-2024 Adopted	FY 2024-2025	
			Mayor's Proposed	Council Approved
Miscellaneous Expenditures				
Agape Community Health Center	153,603	163,265	153,603	153,603
Alcohol Rehabilitation Program	356,694	399,989	399,989	399,989
Angelwood	0	50,000	0	0
Annual Independent Audit - Legislative	568,300	374,028	423,591	423,591
Art In Public Places - Cultural Services	8,106	5,679	5,639	5,639
Art in Public Places Personnel Costs	0	55,385	55,385	55,385
Atlantic Bch Lifeguard-Bch Capital Outlay	0	56,250	49,531	49,531
BJP 20% Gas Tax Contrib To Fiscal Agent	4,860,065	4,500,101	4,920,949	4,920,949
Boselli Foundation	0	0	0	500,000
Building Care, Inc	0	75,000	0	0
CIP Debt Service Repayment	39,959,638	58,401,581	75,077,250	75,077,250
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	56,000,000
Delta Sigma Theta Jacksonville Alumnae Chapter	0	10,000	0	0
Dun & Bradstreet Employment Creation Incentive	112,500	228,000	351,000	351,000
Dunn & Bradstreet Headquarters Retention	600,000	600,000	600,000	600,000
Dunn & Bradstreet Relocation	2,000,000	1,600,000	0	0
Economic Grant Program	7,156,942	7,739,000	8,051,000	8,051,000
Ed Ball Building	656,145	478,921	480,821	480,821
Elevate	0	75,000	0	0
Employee Parking Subsidy	0	0	493,680	493,680
Family Nurturing Center of Florida	0	50,000	0	75,000
Feeding Northeast Florida	500,000	500,000	0	0
Filing Fee Local Ord Violation-Public Df	3,184	14,000	12,000	12,000
Filing Fee Local Ord Violation-St Attorn	6,950	52,000	52,000	52,000
Five Points	0	0	0	50,000
Florida Black Expo - Florida Black Excellent Fest	50,000	100,000	0	0
Florida-Florida State Baseball	40,000	45,000	50,000	50,000
FOBT Pipeline, Inc.	106,105	225,000	0	250,000
FOP Foundation	0	100,000	0	200,000
Goodwill	153,665	182,000	0	0
Haverty's Building	1,667,412	1,667,033	1,666,888	1,666,888
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	3,000,000
Jacksonville Urban League, Inc	0	15,000	0	0
Jax Care Connect	0	1,500,000	0	500,000
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	6,401,013
Kappa Alpha Psi Fraternity, Inc.	0	10,000	0	0
License Agreements&Fees	38,316	40,000	42,000	42,000
Lift Jax	0	225,000	0	0
Lobbyist Fees	115,000	120,000	120,000	120,000

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

	FY 2022-2023 Actuals	FY 2023-2024 Adopted	FY 2024-2025	
			Mayor's Proposed	Council Approved
MAD Dads	0	24,000	0	0
Manatee Study	117,539	90,000	90,000	90,000
Mayor's Task Force - Executive	0	12,000,000	0	0
Medicaid Program	15,305,493	16,103,772	19,364,000	19,364,000
Mental Health Resource Center - Mental Health	0	73,161	0	0
Needs Assessment, Accountability and Research	0	0	1	1
Neighborhood Investment Micro Grant Program	0	75,000	0	0
Nondepartmental Allocations	1,304,627	1,280,513	1,271,195	1,271,195
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	300,000
Paysafe HQ Relocation	0	300,000	300,000	300,000
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	6,944,615
Public Safety DC Plan Administration	0	1	1	1
Public Service Grants	0	0	7,200,000	7,200,000
Qualified Target Industries	283,193	510,458	392,498	392,498
Real Hope 4 Help Foundation, Inc	0	10,000	0	0
Rev Grt 2004-274 Ramco	0	940,000	1,190,000	1,190,000
Rev Grt 2016-285 Amazon	0	1,500,000	1,270,000	1,270,000
Rev Grt 2016-791 Uptown Rivercity Crossn	0	265,000	240,000	240,000
Ronald McDonald House	0	0	0	100,000
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	464,409
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	1,524,595
Sulzbacher Center	301,755	570,000	270,000	270,000
Targeted Industry Program	37,500	75,000	112,500	112,500
United Way	0	0	0	100,000
United Way 211	112,083	150,000	150,000	250,000
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	15,000,000
Vacancy Pool FTEs - Administration	0	1	1	1
Vestcor Family Foundation	0	1,400,000	0	0
Volunteers in Medicine	167,703	200,000	200,000	200,000
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	1,282,500
Total Miscellaneous Expenditures	123,377,833	184,479,442	228,840,154	217,847,654

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

	FY 2022-2023 Actuals	FY 2023-2024 Adopted	FY 2024-2025	
			Mayor's Proposed	Council Approved
Reserves				
Contingency - Collective Bargaining	0	0	68,000,000	58,000,000
Contingency FIND Match	0	2,400,000	2,700,000	2,700,000
Council Operating Contingency	0	100,000	100,000	100,000
Federal Matching Grants	0	1,575,141	3,278,136	3,278,136
Health Services	0	19,405,657	0	0
James Weldon Johnson Park Maintenance and Programi	0	600,000	0	0
Mayors Executive Oper Contingency	0	100,000	100,000	100,000
Public Service Grants	0	9,000,000	0	0
Reserve - Federal Programs - Other Economic Environme	0	250,000	250,000	250,000
Special Council Reserve-Activity	0	715,000	0	(139,118)
Total Reserves	0	34,145,798	74,428,136	64,289,018
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	1,812,937
Court Costs \$65 Fee FS: 939.185	0	1,080,620	0	500,000
Duval County Fair Association (DCFA) 2024-285-E	0	0	3,000,000	1,500,000
East Union Holdings - Union Terminal Warehouse	0	0	8,285,793	0
Ed Ball Building	0	0	1,000,000	1,000,000
Florida Mechanical Systems 2022-277-A	0	0	72,000	72,000
Fuqua BCDC - One Riverside	0	0	750,000	0
Hillman Group 2020-667-A	0	0	45,000	45,000
Interfund Transfer - Interfund Group Transfer	217,728,228	257,911,165	271,722,838	266,177,096
JAX SYMPHONY	0	0	500,000	500,000
JPA Contributions To-Fr JPA	11,400,645	16,478,176	16,790,111	16,790,111
Kelco CI Park - Home2Suites	0	0	238,522	238,522
LAPSE Personnel LAPSE-Contingency	0	(4,440,423)	(4,736,948)	(4,736,948)
Mental Health Offender Program	106,614	600,000	200,000	575,000
Neighborhood Initiatives	0	55,000	55,000	55,000
PHX-JAX	0	0	2,000,000	2,000,000
Theotokos Holdings 2021-159-E	0	0	74,000	74,000
Vestcor Madison Palms 2022-784-E	0	0	5,000,000	0
WJCT Lease Payment	30,000	30,000	30,000	30,000
Total Subfund Level Activity	230,922,703	273,467,488	308,090,683	286,632,718
TOTAL NON-DEPARTMENTAL EXPENDITURES	361,668,438	500,813,357	616,687,999	574,098,416

General Fund Operating
Fund - 00111
Expenditures By Proposed Budget Category

	Actuals FY 2022-2023	Adopted FY 2023-2024	Approved FY 2024-2025	Change From Prior Year	
				Percent	Dollar
Salaries	544,009,245	590,111,867	608,619,291	3.1%	18,507,424
Salary & Benefit Lapse	0	(10,500,071)	(11,032,979)	5.1%	(532,908)
Pension Costs	222,949,633	258,494,377	270,821,192	4.8%	12,326,815
Employer Provided Benefits	96,349,393	103,121,141	116,525,552	13.0%	13,404,411
Internal Service Charges	130,282,578	144,379,297	135,602,259	(6.1%)	(8,777,038)
Inter-Departmental Billing	5,232,083	463,937	360,146	(22.4%)	(103,791)
Insurance Costs and Premiums	107,203	1,997	3,872	93.9%	1,875
Insurance Costs and Premiums - Allocation	13,338,923	14,576,679	14,420,420	(1.1%)	(156,259)
Professional and Contractual Services	66,176,537	65,595,842	84,485,285	28.8%	18,889,443
Other Operating Expenses	99,875,726	107,827,824	111,186,517	3.1%	3,358,693
Library Materials	5,243,458	4,644,248	4,644,248	0.0%	0
Capital Outlay	3,006,392	2,398,680	889,198	(62.9%)	(1,509,482)
Capital Outlay - Debt Funded	86,668	0	0		0
Debt Service	36,144,871	39,017,753	38,109,769	(2.3%)	(907,984)
Payment to Fiscal Agents	4,895,845	4,500,101	6,420,949	42.7%	1,920,848
Debt Management Fund Repayments	44,815,045	66,641,123	81,000,091	21.5%	14,358,968
Grants, Aids & Contributions	59,252,928	76,886,163	103,960,811	35.2%	27,074,648
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	77,568,012	35.5%	20,324,706
Transfers to Other Funds	190,416,407	175,285,904	146,205,788	(16.6%)	(29,080,116)
General Fund - Loan / Loan Repayment	24,895,486	57,250,426	93,984,449	64.2%	36,734,023
Other Uses	484,978	0	0		0
TOTAL EXPENDITURES	1,547,513,079	1,758,131,300	1,883,324,129	7.1%	125,192,829

General Fund Operating
Fund - 00111
Non-Departmental Expenditures By Proposed Budget Category

	Actuals FY 2022-2023	Adopted FY 2023-2024	Approved FY 2024-2025	Change From Prior Year	
				Percent	Dollar
Salaries	0	1	1	0.0%	0
Salary & Benefit Lapse	0	(4,440,423)	(4,736,948)	6.7%	(296,525)
Internal Service Charges	944,509	781,733	781,720	0.0%	(13)
Inter-Departmental Billing	4,822,290	0	0		0
Insurance Costs and Premiums - Allocation	380,324	500,959	491,614	(1.9%)	(9,345)
Professional and Contractual Services	2,724,933	3,695,998	2,048,911	(44.6%)	(1,647,087)
Other Operating Expenses	32,873,918	38,701,739	41,584,675	7.4%	2,882,936
Debt Service	36,144,815	38,919,843	38,094,769	(2.1%)	(825,074)
Payment to Fiscal Agents	4,895,845	4,500,101	6,420,949	42.7%	1,920,848
Debt Management Fund Repayments	43,575,245	65,249,523	80,086,691	22.7%	14,837,168
Grants, Aids & Contributions	53,666,972	67,938,420	94,058,842	38.4%	26,120,422
Contingencies	0	52,429,133	75,076,955	43.2%	22,647,822
Transfers to Other Funds	190,416,407	175,285,904	146,205,788	(16.6%)	(29,080,116)
General Fund - Loan / Loan Repayment	24,895,486	57,250,426	93,984,449	64.2%	36,734,023
TOTAL EXPENDITURES	395,340,744	500,813,357	574,098,416	14.6%	73,285,059

Advisory Boards And Commissions
General Fund Operating

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	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
EXPENDITURES					
Personnel Expenses	374,945	389,673	457,284	17.4%	67,611
Operating Expenses	141,025	149,229	135,225	(9.4%)	(14,004)
Capital Outlay	0	2	2	0.0%	0
TOTAL EXPENDITURES	515,970	538,904	592,511	9.9%	53,607

AUTHORIZED POSITION CAP		Adopted	Approved	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	Approved	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

This area includes the boards and commissions that are part of the annual budget process and receive some funding from the General Fund which include the Civil Service Board, the Construction Trades Qualifying Board, and the Mayor's Commission on the Status of Women.

SERVICE LEVELS

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

REVENUE

Charges for Services

This category includes revenues generated by the Construction Trades Qualifying Board for contractor certification, renewal fees and examination fees. Contractor certifications are renewed every two years, which drives the \$145,000 increase for FY 25.

Fines and Forfeits

This category houses code violation fines within the Construction Trades Qualifying Board activity. The increase of \$1,000 is due to the prediction that the Building Code Enforcement will be more proactive with collecting Board fines.

Miscellaneous Revenue

This houses revenues from miscellaneous sales and charges.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. There are no wage increases included in the FY24-25 budget except for public safety step increases. FY23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements have been reached with IAFF 2024-629-E and FOP 2024-630-E and negotiations for the successor agreements for non-public safety unions will commence in the coming months. The estimated budget impact of wage increases were included in the FY24-25 budget in a designated contingency totaling \$58 million. Separate legislation will be filed to move funding to the appropriate department budgets. Of that \$58 million contingency, departments that report to the Sheriff will receive a total of \$32.7 million, the Fire and Rescue department will receive a total of \$19.8 million, non-public safety areas and departments will receive the remaining \$5.5 million. The change in this category is mainly due to an \$39,039 increase in the required defined benefit plan contributions and an \$21,963 increase in permanent and probationary salaries for the Construction Trades Qualifying Board.

Operating Expenses

This category is made of various small items, the largest of which include \$47,249 in facility costs, \$42,878 in Office of General Counsel (OGC) legal charges, and \$15,439 in IT computer system maintenance and security costs. The change in this category is primarily driven by the decreases of \$14,719 in facility costs and \$3,581 in IT computer system maintenance and security costs, these are partially offset by a \$6,590 increase in Office of General Counsel (OGC) legal charges.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged from the prior year.

City Council
General Fund Operating

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	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	278,455	11.4%	28,593
Other Sources	266,222	0	0		0
TOTAL REVENUE	527,172	294,862	328,455	11.4%	33,593
EXPENDITURES					
Personnel Expenses	8,400,696	7,767,292	8,412,321	8.3%	645,029
Operating Expenses	3,080,079	3,975,924	3,623,335	(8.9%)	(352,589)
Capital Outlay	451,616	2,504	4	(99.8%)	(2,500)
Other Uses	0	4,714,173	1,891,057	(59.9%)	(2,823,116)
TOTAL EXPENDITURES	11,932,391	16,459,893	13,926,717	(15.4%)	(2,533,176)

AUTHORIZED POSITION CAP		Adopted	Approved	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	Approved	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	7,743,462	(27.7%)	(2,960,206)
Value Adjustment Board	528,607	641,655	718,137	11.9%	76,482
DEPARTMENT TOTAL	11,932,391	16,459,893	13,926,717	(15.4%)	(2,533,176)

CITY COUNCIL GENERAL FUND OPERATING

BACKGROUND

This Department houses the operations and costs, including salary expenditures, for the Legislative Branch of the City of Jacksonville. The Legislative Branch is comprised of four areas: Council Direct Expenditures, The Council Secretary's Office (Council Operations), the Council Auditor's Office, and the Tourist Development Council. The Tourist Development Council resides in a separate special revenue fund. The Council Secretary also serves as the Council Director and the Clerk to the Value Adjustment Board.

SERVICE LEVELS

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. An additional \$25,000 was provided in FY25 for the Laserfiche system.

Value Adjustment Board:

An additional \$65,000 was provided for special magistrate services due to the increase in case volume.

REVENUE

Charges for Services

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

Miscellaneous Revenue

This category primarily includes a reimbursement from the Duval County School Board for 2/5 of the cost of the Value Adjustment Board as directed by Florida Statute. The change in this area is therefore driven by the change in the budgeted cost of the Value Adjustment Board, as seen in the Expenditures by Division section of the financial report.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. There are no wage increases included in the FY24-25 budget except for public safety step increases. FY23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements have been reached with IAFF 2024-629-E and FOP 2024-630-E and negotiations for the successor agreements for non-public safety unions will commence in the coming months. The estimated budget impact of wage increases were included in the FY24-25 budget in a designated contingency totaling \$58 million. Separate legislation will be filed to move funding to the appropriate department budgets. Of that \$58 million contingency, departments that report to the Sheriff will receive a total of \$32.7 million, the Fire and Rescue department will receive a total of \$19.8 million, non-public safety areas and departments will receive the remaining \$5.5 million. The net increase in this category is being driven by the normal process of running the department. Costs related to the 19 positions detailed in the Authorized Cap section below are appropriated through a separate ordinance.

Operating Expenses

This category is made of various small items and several large expenditures including Office of General Counsel legal charges totaling \$1.65 million, allocated building cost of \$484,183, and professional services totaling \$472,248.

The change in this category is mostly driven by decreases of \$268,632 in OGC legal charges and \$126,118 in allocated building cost, although these are somewhat offset by a net increase of \$26,544 in other professional services, which is inclusive of the addition of \$65,000 for magistrate services due to increased case volume.

Capital Outlay

FY24 funding for the purchase of office equipment has been removed.

Other Uses

\$1.89 million is placed in a contingency to be appropriated via separate legislation to cover the personnel expenses for Council members. The decrease is due to the removal of a \$2.9 million contingency provided in FY24 in the Council President account.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged from the prior year.

The Council President position and 18 Council Member positions are not included in the budget bill due to conflict of interest; those 19 positions were authorized through a separate ordinance 2024-513-E.

Clerk of the Court-Center
 General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2022-2023	Adopted FY 2023-2024	Approved FY 2024-2025	Change From Prior Year Percent	Dollar
EXPENDITURES					
Operating Expenses	0	0	1,546,579		1,546,579
TOTAL EXPENDITURES	0	0	1,546,579		1,546,579

AUTHORIZED POSITION CAP	Adopted FY 2023-2024	Approved 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	Approved 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

This is the first year that funding is included in the annual budget for Clerk of the Court within General Fund. Building Cost Allocation Courthouse charges were moved from Clerk of the Court Fund (SF 00192) to the General Fund (SF 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.

Corrections
General Fund Operating

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	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)
EXPENDITURES					
Personnel Expenses	102,513,465	110,832,971	116,446,854	5.1%	5,613,883
Operating Expenses	43,138,582	27,736,432	50,792,149	83.1%	23,055,717
Capital Outlay	149,317	1	0	(100.0%)	(1)
TOTAL EXPENDITURES	145,801,364	138,569,404	167,239,003	20.7%	28,669,599

AUTHORIZED POSITION CAP		Adopted	Approved	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	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
Jails	110,774,320	99,663,653	126,886,666	27.3%	27,223,013
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	167,239,003	20.7%	28,669,599

CORRECTIONS GENERAL FUND OPERATING

BACKGROUND

The Jacksonville Sheriff's Office Department of Corrections provides incarceration services for pretrial arrestees and sentenced offenders through the Jails and Prisons Divisions. Correctional programs at all facilities are evidence-based to aid in the reduction of recidivism by offenders. Personnel at three correctional institutions provide and promote rehabilitation, vocational training, and educational opportunities. Re-entry services are provided to local, state, and federal offenders returning to our local community at the Jacksonville Reentry Center.

SERVICE LEVELS

Two 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 positions were re-allocated 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 revenue sources, the largest being \$151,106 in subsistence fees. The net 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 net change in this category is driven by the decrease of \$2.4 million in miscellaneous sales and charges due to the outsourcing of The Misdemeanor Probation Program.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. There is no wage increases included in the FY24-25 budget except for public safety step increases. FY23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements have been reached with IAFF 2024-629-E and FOP 2024-630-E and negotiations for the successor agreements for non-public safety unions will commence in the coming months. The estimated budget impact of wage increases were included in the FY24-25 budget in a designated contingency totaling \$58 million. Separate legislation will be filed to move funding to the appropriate department budgets. Of that \$58 million contingency, departments that report to the Sheriff will receive a total of \$32.7 million, the Fire and Rescue department will receive a total of \$19.8 million, non-public safety areas and departments will receive the remaining \$5.5 million.

The net increase is mainly driven by the increases of \$5.93 million in employer-provided benefits and pension costs. These increases were somewhat offset by the costs related to the removal of 20 positions and 6,795 part-time hours as detailed below in the Authorized Position Cap section.

Operating Expenses

This category includes a variety of expenditures, the largest of which are \$22.22 million for inmate health care contract cost, \$8.82 million for security guard service costs at the courthouse and other facilities, \$7.87 million for inmate food service costs at the jails, \$5.23 million for facility costs including maintenance and utilities, and \$1.05 million for other operating supplies. The net increase is being driven by the return of the inmate health care contract cost within JSO FY25 budget of \$22.2 million, as well as an increase of \$1.9 million in inmate food services contract cost. These were somewhat offset by decreases of \$536,889 for facility costs including maintenance and utilities, \$173,628 for equipment rentals, \$141,586 for security guard service costs, and \$120,857 for heat power-fuel, oil and gas costs.

AUTHORIZED POSITION CAP

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

Courts
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2022-2023	Adopted FY 2023-2024	Approved FY 2024-2025	Change From Prior Year	
				Percent	Dollar
EXPENDITURES					
Personnel Expenses	252,474	265,936	585,215	120.1%	319,279
Operating Expenses	5,534,971	5,978,039	5,558,821	(7.0%)	(419,218)
Capital Outlay	86,668	1	28,120		28,119
Debt Service	91,300	394,388	91,500	(76.8%)	(302,888)
TOTAL EXPENDITURES	5,965,413	6,638,364	6,263,656	(5.6%)	(374,708)

AUTHORIZED POSITION CAP	Adopted FY 2023-2024	Approved FY 2024-2025	Change
Full Time Positions	3	7	4
Part Time Hours	0	0	0

EXPENDITURES BY DIVISION	Actuals FY 2022-2023	Adopted FY 2023-2024	Approved FY 2024-2025	Change From Prior Year	
				Percent	Dollar
Circuit Court	1,447,134	1,555,955	1,511,190	(2.9%)	(44,765)
County Court	4,518,279	5,082,409	4,752,466	(6.5%)	(329,943)
DEPARTMENT TOTAL	5,965,413	6,638,364	6,263,656	(5.6%)	(374,708)

COURTS GENERAL FUND OPERATING

BACKGROUND

The Courts' budget includes the Circuit and County Courts' expenses excluding the costs of Judges and State employees. Certain costs associated with the operation of the Court Administrator's Office are also included in this budget. Per Florida Statute 29.008, the County is responsible for providing facilities, maintenance, utilities, security, communications, existing radio systems, and the existing Multi-Agency Criminal Justice Information System (CJIS) to the Courts.

SERVICE LEVELS

Four positions, costing the City's general fund \$319,475, were added by City Council for this State agency. One-time capital funding was provided to install lock-down maglocks for the courthouse atrium area.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase is due to the addition of four positions as detailed above.

Operating Expenses

This category is made of various small expenditures and several large expenditures including \$4.4 million in facility costs for the Courthouse Complex, \$760,644 in communication, network and cyber security costs, and \$189,105 in Ed Ball facility costs. The change in this category is driven by a \$513,186 decrease in the facility costs for the Courthouse Complex.

Capital Outlay

One-time capital funding was provided to install lock-down maglocks for the courthouse atrium area.

Debt Service

This amount represents the interest and principal debt repayment for items purchased with borrowed funds related to the Courthouse AV Equipment Replacement project listed on ordinance 2024-504-E Schedule B4. The decrease is due to a change in the principal payment amount by the City's Treasury division.

AUTHORIZED POSITION CAP

Four positions were added by City Council as part of the budget process for this State agency.

Downtown Investment Authority
 General Fund Operating

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	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)
EXPENDITURES					
Personnel Expenses	1,128,272	1,386,281	1,466,357	5.8%	80,076
Operating Expenses	(473,739)	(239,964)	(239,172)	(0.3%)	792
Capital Outlay	0	2	2	0.0%	0
TOTAL EXPENDITURES	654,533	1,146,319	1,227,187	7.1%	80,868

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

EXPENDITURES BY DIVISION	Actuals	Adopted	Approved	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 or DIA was created in 2012 by Ordinance 2012-364-E to revitalize Jacksonville's urban core. The DIA accomplishes this by utilizing the two downtown community redevelopment area resources to spur economic development. The DIA has oversight of the Downtown Northbank CRA (SF 10801) and the Downtown Southbank CRA (SF 10802). The DIA also has oversight of the Office of Public Parking (SF 41102). The funding presented here is for the department's operating budget which resides in the General Fund – GSD.

SERVICE LEVELS

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

REVENUE

Miscellaneous Revenue

This category includes revenue for fees received with applications which are submitted to the Downtown Development Review Board.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. There are no wage increases included in the FY24-25 budget except for public safety step increases. FY23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements have been reached with IAFF 2024-629-E and FOP 2024-630-E and negotiations for the successor agreements for non-public safety unions will commence in the coming months. The estimated budget impact of wage increases were included in the FY24-25 budget in a designated contingency totaling \$58 million. Separate legislation will be filed to move funding to the appropriate department budgets. Of that \$58 million contingency, departments that report to the Sheriff will receive a total of \$32.7 million, the Fire and Rescue department will receive a total of \$19.8 million, non-public safety areas and departments will receive the remaining \$5.5 million. The net increase in this category is being driven by pay changes made during FY23-24.

Operating Expenses

This category is made of various small expenditures and several large items including \$390,000 in professional services, \$436,064 in legal charges from the Office of General Counsel, and \$125,000 in event contributions to support downtown public events identified as an important element in Downtown revitalization, as well as a negative budget expense line of \$1.43 million for allocated administrative costs, including personnel, to the two community redevelopment areas funds and the Office of Public Parking for which the department provides oversight and staff support.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

Employee Services
General Fund Operating

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	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)
EXPENDITURES					
Personnel Expenses	4,078,217	4,405,774	4,534,090	2.9%	128,316
Operating Expenses	3,539,265	4,194,259	3,856,788	(8.0%)	(337,471)
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENDITURES	7,617,482	8,600,034	8,390,879	(2.4%)	(209,155)

AUTHORIZED POSITION CAP		Adopted	Approved	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	Approved	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 includes Employee and Labor Relations Administration, Office of the Director, and Talent Management. This department is responsible for personnel hiring and management. The department is responsible for updating rules and regulations, and maintains personnel records, rosters, and detailed job descriptions for each position. It administers employee development, training, and retraining programs, and analyzes compensation, benefits, and other issues to help the city stay competitive. The department also administers labor relations and employee benefit programs and is responsible for procuring all employee benefit programs, such as health and life insurance.

SERVICE LEVELS

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

REVENUES

Miscellaneous Revenue

This represents expected revenue from the sale of books, maps, and regulations in FY 25.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. There are no wage increases included in the FY24-25 budget except for public safety step increases. FY23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements have been reached with IAFF 2024-629-E and FOP 2024-630-E and negotiations for the successor agreements for non-public safety unions will commence in the coming months. The estimated budget impact of wage increases were included in the FY24-25 budget in a designated contingency totaling \$58 million. Separate legislation will be filed to move funding to the appropriate department budgets. Of that \$58 million contingency, departments that report to the Sheriff will receive a total of \$32.7 million, the Fire and Rescue department will receive a total of \$19.8 million, non-public safety areas and departments will receive the remaining \$5.5 million. Any change in this category is due to the normal process of running the department.

Operating Expenses

This category includes various small expenditures and several large items, including \$1,504,082 in IT computer system maintenance and security charges, \$1,090,193 in professional services for job posting costs, employee physicals, background checks and drug screenings, \$695,000 for the City's tuition reimbursement program, and \$297,764 in facility costs. The change in this category is primarily driven by decreases of \$416,043 for legal costs mostly due to the removal of the additional cost (\$382,136) for FY24 related to collective bargaining, as well as \$37,637 in professional services. These are somewhat offset by various increases in other areas, including \$77,000 in background checks and drug screenings, and \$39,038 in computer system maintenance and security costs.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged from the prior year.

Executive Office of the Mayor
General Fund Operating

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
EXPENDITURES					
Personnel Expenses	3,647,727	4,112,110	4,100,833	(0.3%)	(11,277)
Operating Expenses	950,004	940,099	881,054	(6.3%)	(59,045)
Capital Outlay	0	1	1	0.0%	0
Other Uses	0	0	0		0
TOTAL EXPENDITURES	4,597,731	5,052,210	4,981,888	(1.4%)	(70,322)

AUTHORIZED POSITION CAP		Adopted	Approved	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	Approved	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	4,282,530	3.3%	136,956
DEPARTMENT TOTAL	4,597,731	5,052,210	4,981,888	(1.4%)	(70,322)

EXECUTIVE OFFICE OF THE MAYOR GENERAL FUND OPERATING

BACKGROUND

This budget houses the personnel and direct operating costs for the Mayor's Office and the Public Affairs Office.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. There are no wage increases included in the FY24-25 budget except for public safety step increases. FY23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements have been reached with IAFF 2024-629-E and FOP 2024-630-E and negotiations for the successor agreements for non-public safety unions will commence in the coming months. The estimated budget impact of wage increases were included in the FY24-25 budget in a designated contingency totaling \$58 million. Separate legislation will be filed to move funding to the appropriate department budgets. Of that \$58 million contingency, departments that report to the Sheriff will receive a total of \$32.7 million, the Fire and Rescue department will receive a total of \$19.8 million, non-public safety areas and departments will receive the remaining \$5.5 million.

Operating Expenses

This category is made of various small items and several large expenditures including IT computer system and maintenance costs of \$111,403, facility costs of \$200,358 and an inter-departmental billing from the Office of the Sheriff for the Mayor's security totaling \$360,146. The net decrease is being driven by a \$103,791 decrease in the billing from the Office of the Sheriff for the Mayor's security.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

Executive Office of the Sheriff
General Fund Operating

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	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
EXPENDITURES					
Personnel Expenses	5,065,099	6,654,756	5,544,571	(16.7%)	(1,110,185)
Operating Expenses	2,461,514	2,342,373	2,356,880	0.6%	14,507
Capital Outlay	0	1	0	(100.0%)	(1)
Debt Service	262,750	115,500	0	(100.0%)	(115,500)
TOTAL EXPENDITURES	7,789,363	9,112,630	7,901,451	(13.3%)	(1,211,179)

AUTHORIZED POSITION CAP		Adopted	Approved	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	Approved	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)

EXECUTIVE OFFICE OF THE SHERIFF GENERAL FUND OPERATING

BACKGROUND

The Executive Office of the Sheriff provides leadership, direction, and management for the various Departments within the Jacksonville Sheriff's Office. The areas of focus include strategy development, community relations, external communications, internal investigations, interagency initiatives, legislative initiatives, and accreditation/inspections.

SERVICE LEVELS

Eighteen positions were re-allocated to other departments within JSO during FY 24 for operating needs.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. There are no wage increases included in the FY24-25 budget except for public safety step increases. FY23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements have been reached with IAFF 2024-629-E and FOP 2024-630-E and negotiations for the successor agreements for non-public safety unions will commence in the coming months. The estimated budget impact of wage increases were included in the FY24-25 budget in a designated contingency totaling \$58 million. Separate legislation will be filed to move funding to the appropriate department budgets. Of that \$58 million contingency, departments that report to the Sheriff will receive a total of \$32.7 million, the Fire and Rescue department will receive a total of \$19.8 million, non-public safety areas and departments will receive the remaining \$5.5 million.

The net decrease in this category is mainly due to the decreases in salaries and employer-provided benefits related to the decrease of eighteen (18) positions as detailed below in the Authorized Position Cap section.

Operating Expenses

This category is comprised of a variety of expenditures, the largest of which include \$769,641 in Office of General Counsel legal allocation costs, \$744,124 in IT computer system maintenance and security allocation costs, \$435,257 in the citywide copier consolidation allocation costs, \$184,948 in fleet vehicle replacement allocation costs, and \$126,174 in fleet part, oil, and gas allocation costs. The net increase is being driven by increases of \$65,307 in Office of General Counsel legal costs, and \$30,018 in the citywide copier consolidation allocation costs. These were somewhat offset by decreases of \$50,106 in IT computer system maintenance security allocation costs, and \$29,534 in fleet vehicle replacement allocation costs.

Debt Service

Repayment for items purchased with borrowed funds for the Safer Neighborhoods Investment Plan has been made in full in FY24.

AUTHORIZED POSITION CAP

The authorized position cap decreased by eighteen positions due to JSO re-allocating positions to other departments within its organization during FY24 for operating needs. Part-time hours remain unchanged.

Finance and Administration
General Fund Operating

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services	(183)	0	0		0
Miscellaneous Revenue	196,233	12,630	87,324	591.4%	74,694
Transfers From Component Units	66,096	66,096	66,096	0.0%	0
TOTAL REVENUE	262,146	78,726	153,420	94.9%	74,694
EXPENDITURES					
Personnel Expenses	10,617,277	12,198,002	13,034,108	6.9%	836,106
Operating Expenses	13,009,393	13,543,143	11,049,900	(18.4%)	(2,493,243)
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 EXPENDITURES	23,718,039	25,839,060	24,099,013	(6.7%)	(1,740,047)

AUTHORIZED POSITION CAP		Adopted	Approved	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	Approved	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	2,192,280	4.6%	95,542
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	4,117,056	7.2%	274,999
Treasury	1,264,583	1,532,222	1,584,182	3.4%	51,960
DEPARTMENT TOTAL	23,718,039	25,839,060	24,099,013	(6.7%)	(1,740,047)

FINANCE AND ADMINISTRATION GENERAL FUND OPERATING

BACKGROUND

The Finance and Administration Department houses the Office of the Director (which includes the Gateway Customer Service Center), Grants and Contract Compliance, Accounting, the Budget Office, Treasury, and Procurement (including the Equal Business Opportunity Office and the Office of the Ombudsman).

SERVICE LEVELS

Six positions have been added to the Finance and Administration department as detailed below in the Authorized Position Cap section.

REVENUE

Miscellaneous Revenue

This category includes accounting service charges and miscellaneous payroll fees including child support deductions and union / police charity fees. The increase of \$74,694 is due to charges for performing billing services related to certain deductions as authorized in Ordinance 2024-367-E.

Transfers From Component Units

This category includes revenue generated by the Equal Business Opportunity Office for training it provides to the City's independent authorities.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. There are no wage increases included in the FY24-25 budget except for public safety step increases. FY23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements have been reached with IAFF 2024-629-E and FOP 2024-630-E and negotiations for the successor agreements for non-public safety unions will commence in the coming months. The estimated budget impact of wage increases were included in the FY24-25 budget in a designated contingency totaling \$58 million. Separate legislation will be filed to move funding to the appropriate department budgets. Of that \$58 million contingency, departments that report to the Sheriff will receive a total of \$32.7 million, the Fire and Rescue department will receive a total of \$19.8 million, non-public safety areas and departments will receive the remaining \$5.5 million. The net increase in this category is mainly due to costs associated with the additional positions as detailed in the Authorized Position Cap section.

Operating Expenses

This category is made of various small expenditures and several large items, including \$8.2 million in IT computer system maintenance and security allocation for the City's financial, procurement, and budget software; \$1.0 million in professional and contractual services including arbitrage liability assessments, and actuary and financial advisory, \$697,57 for allocated building and utility costs, and \$659,557 in Office of General Counsel legal charges. The change in this category is mainly driven by decreases in IT computer system and maintenance costs of \$2.3 million, and in other professional services costs of \$259,749.

Debt Service

This category includes funding for banking service charges. The net decrease is based on historical actual expenditure in the category.

AUTHORIZED POSITION CAP

The overall full-time position cap increased by six positions as detailed below. Part-time hours remain unchanged.

Ordinance 2024-0175-E authorized (1) Office of Administrative Services Manager position. In addition, Ordinance 2024-0294-E added two positions to Equal Business Opportunity division: (1) Business Compliance Analyst and (1) Administrative.

During the FY 25 budget process, (1) Manager of Procurement Services and (1) Purchasing Analyst were added to Procurement division, (1) Mediation Consultant position was added to the Office of Ombudsman.

Fire and Rescue-Center
General Fund Operating

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services	41,559,219	40,433,503	44,468,412	10.0%	4,034,909
Fines and Forfeits	26,495	25,000	30,000	20.0%	5,000
Miscellaneous Revenue	3,319,629	2,179,090	2,188,897	0.5%	9,807
Transfers From Component Units	10,049,638	10,817,735	11,288,401	4.4%	470,666
TOTAL REVENUE	54,954,981	53,455,328	57,975,710	8.5%	4,520,382
EXPENDITURES					
Personnel Expenses	294,140,223	327,792,269	337,567,598	3.0%	9,775,329
Operating Expenses	45,177,863	48,065,972	42,160,159	(12.3%)	(5,905,813)
Capital Outlay	532,723	900,001	661,041	(26.6%)	(238,960)
Debt Service	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 EXPENDITURES	345,189,729	382,015,027	386,239,997	1.1%	4,224,970
AUTHORIZED POSITION CAP					
		Adopted	Approved	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	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
Emergency Preparedness	4,210,636	4,703,049	4,547,031	(3.3%)	(156,018)
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	386,239,997	1.1%	4,224,970

FIRE AND RESCUE GENERAL FUND OPERATING

BACKGROUND

The Jacksonville Fire and Rescue Department (JFRD) has several Divisions including: the Director or Administration, Emergency Preparedness, Fire Operations, Fire Prevention, Fire Training and Rescue. Along with fire and rescue response activities this department houses the function and costs for the City's emergency operations center (EOC), the JFRD side of 9-1-1 call taking / dispatch, the review of fire code compliance, the training of new recruits as well as continuing education requirements for existing employees.

SERVICE LEVELS

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 net ambulance transport revenues totaling \$40.03 million, net fire inspection fee revenue of \$1.67 million, overtime reimbursement from ASM Global of \$1.39 million and other smaller items. The change in this category is primarily driven by a \$3.91 million increase in net transport revenue, including a \$2.29 million increase in indigent transport revenue associated with the City's participation in the Public Emergency Medical Transportation Managed Care Options program, which provides for additional reimbursements from Managed Care providers related to the cost of transporting Medicaid patients to hospitals.

Fines and Forfeits

This category includes anticipated revenue for fire code violations found during inspections.

Miscellaneous Revenue

This category includes tenant revenue, candidate physical abilities test revenue, overtime reimbursements, billings for Aircraft Rescue Firefighting (ARFF) crash truck response for private entities such as Boeing, and other smaller items.

Transfers From Component Units

This category houses revenue for contract fire and rescue services provided to other government entities including City of Atlantic Beach, the Town of Baldwin, Jacksonville Aviation Authority, and the City of Jacksonville Beach. The change in this category is due to various contractual increases.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. There are no wage increases included in the FY24-25 budget except for public safety step increases. FY23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements have been reached with IAFF 2024-629-E and FOP 2024-630-E and negotiations for the successor agreements for non-public safety unions will commence in the coming months. The estimated budget impact of wage increases were included in the FY24-25 budget in a designated contingency totaling \$58 million. Separate legislation will be filed to move funding to the appropriate department budgets. Of that \$58 million contingency, departments that report to the Sheriff will receive a total of \$32.7 million, the Fire and Rescue department will receive a total of \$19.8 million, non-public safety areas and departments will receive the remaining \$5.5 million. Any change in this category is due to the normal process of running the department.

Operating Expenses

This category includes various small items and several large expenditures including combined fleet vehicle costs of \$19.05 million, IT computer system maintenance and security allocations of \$6.83 million, combined building maintenance, security, and utility costs of \$3.36 million, operating and medical supplies of \$3.15 million, fire hose and bunker gear of \$1.69 million, employee training and travel expenses of \$1.50 million, general liability insurance of \$1.3 million, and radio communication allocation of \$932,733. The change in this category is mainly driven by decreases of \$5.14 million in combined fleet vehicle costs and \$497,930 in operating and medical supplies

Capital Outlay

This category includes funding of \$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 Service

This amount represents the interest and principal debt repayment for items purchased with borrowed funds for the replacement of the self-contained breathing apparatus and the Safer Neighborhoods Investment Plan. Additional information can be found on ordinance 2024-504-E Schedule B4.

Grants, Aids and Contributions

This category houses the City's payment to the Florida Agency for Health Care Administration due on October 31, 2024, for participation in the Public Emergency Medical Transportation program. Participation in this program ensures that Managed Care Options subsequently provide full reimbursement for the State and Federal portions of City's cost to transport Medicaid managed care patients to hospitals. In other words, this payment will be refunded to the City as a portion of the overall indigent net transport revenue discussed above in the Charges for Services section.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged from the prior year.

Health Administrator
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2022-2023	Adopted FY 2023-2024	Approved FY 2024-2025	Change From Prior Year	
				Percent	Dollar
EXPENDITURES					
Operating Expenses	522,818	606,538	697,781	15.0%	91,243
Grants, Aids & Contributions	1,205,535	1,005,535	1,205,535	19.9%	200,000
TOTAL EXPENDITURES	1,728,353	1,612,073	1,903,316	18.1%	291,243

AUTHORIZED POSITION CAP	Adopted FY 2023-2024	Approved 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	Approved FY 2024-2025	Change From Prior Year	
				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 LEVELS

Additional funding of \$200,000 was provided for Children's Dental Services during FY 24-25.

EXPENDITURES

Operating Expenses

This category is made of various small items, the largest of which is \$599,090 in facility costs including maintenance and guard services. The change in this category is due to several factors, the largest of which includes an increase in combined facility costs of \$97,910.

Grants, Aids and Contributions

This category includes City funding for the programs below. Additional information about these programs can be found in ordinance 2024-504-E Schedule B6.

➤ Primary Care Program	\$550,000
➤ Sexually Transmitted Disease Prevention Program	\$147,000
➤ Hospital Emergency Room Alternate Program	\$200,243
➤ Immunization Program	\$308,292

Investigations & Homeland Security
 General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2022-2023	Adopted FY 2023-2024	Approved FY 2024-2025	Change From Prior Year	
				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
EXPENDITURES					
Personnel Expenses	89,504,637	95,962,584	99,272,308	3.4%	3,309,724
Operating Expenses	7,919,013	7,007,219	7,491,136	6.9%	483,917
Capital Outlay	558,108	1	0	(100.0%)	(1)
TOTAL EXPENDITURES	97,981,758	102,969,804	106,763,444	3.7%	3,793,640
AUTHORIZED POSITION CAP					
		Adopted FY 2023-2024	Approved FY 2024-2025	Change	
Full Time Positions		520	511	(9)	
Part Time Hours		22,346	22,346	0	
EXPENDITURES BY DIVISION					
	Actuals FY 2022-2023	Adopted FY 2023-2024	Approved FY 2024-2025	Change From Prior Year	
				Percent	Dollar
Homeland Security	39,602,684	39,222,580	39,972,038	1.9%	749,458
Investigations	58,379,074	63,747,224	66,791,406	4.8%	3,044,182
DEPARTMENT TOTAL	97,981,758	102,969,804	106,763,444	3.7%	3,793,640

INVESTIGATIONS AND HOMELAND SECURITY GENERAL FUND OPERATING

BACKGROUND

The Jacksonville Sheriff's Office Department of Investigations and Homeland Security provides follow-up investigations of the most serious crimes that include both crimes against persons and property crimes impacting the citizens of Jacksonville. Highly trained and skilled investigators utilize advanced interview and interrogation techniques, cutting edge technological advancements, and proved forensic evidence practices.

SERVICE LEVELS

Nine positions were re-allocated to other departments within JSO during FY24 for operating needs.

REVENUES

Charges for Services

This category includes various small revenue items, the largest of which is \$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 revenue from overtime reimbursement charges.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. There are no wage increases included in the FY24-25 budget except for public safety step increases. FY23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements have been reached with IAFF 2024-629-E and FOP 2024-630-E and negotiations for the successor agreements for non-public safety unions will commence in the coming months. The estimated budget impact of wage increases were included in the FY24-25 budget in a designated contingency totaling \$58 million. Separate legislation will be filed to move funding to the appropriate department budgets. Of that \$58 million contingency, departments that report to the Sheriff will receive a total of \$32.7 million, the Fire and Rescue department will receive a total of \$19.8 million, non-public safety areas and departments will receive the remaining \$5.5 million. The net increase is being driven by increases of \$2.95 million in employer-provided benefits and pension costs.

Operating Expenses

This category includes a variety of expenditures, the largest of which are fleet vehicle costs of \$3.65 million, \$1.48 million for land and building rentals, \$639,351 for repairs and maintenance costs, \$390,500 for other operating supplies, \$372,550 for clothing, uniforms and safety equipment, \$211,342 for miscellaneous services and charges, \$191,177 for general liability insurance cost, \$188,150 for clothing, clean, shoe transfer allowance, and \$162,789 for IT computer system maintenance and security costs.

AUTHORIZED POSITION CAP

The authorized position cap decreased by nine positions due to JSO re-allocating positions to other departments within their organization during FY24 for operating needs. Part-time hours remain unchanged.

Jacksonville Human Rights Commission
 General Fund Operating

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	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)
EXPENDITURES					
Personnel Expenses	625,269	767,584	811,927	5.8%	44,343
Operating Expenses	239,467	413,375	209,245	(49.4%)	(204,130)
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENDITURES	864,736	1,180,960	1,021,173	(13.5%)	(159,787)

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

EXPENDITURES BY DIVISION	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	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 JHRC, resolves non-compliance with equal opportunity employment laws and investigates allegations made by job applicants and city employees.

SERVICE LEVELS

One-time funding of \$223,800 provided for Case Management System in FY 24 has been removed.

REVENUES

Intergovernmental Revenue

This category includes reimbursements from a work-sharing agreement with the Equal Employment Opportunity Commission to investigate employment discrimination.

Miscellaneous Revenue

This revenue has been removed for FY 25 budget based on actuals received.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. There are no wage increases included in the FY24-25 budget except for public safety step increases. FY23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements have been reached with IAFF 2024-629-E and FOP 2024-630-E and negotiations for the successor agreements for non-public safety unions will commence in the coming months. The estimated budget impact of wage increases were included in the FY24-25 budget in a designated contingency totaling \$58 million. Separate legislation will be filed to move funding to the appropriate department budgets. Of that \$58 million contingency, departments that report to the Sheriff will receive a total of \$32.7 million, the Fire and Rescue department will receive a total of \$19.8 million, non-public safety areas and departments will receive the remaining \$5.5 million. Any change in this category is due to the normal process of running the department, such as staff turnover.

Operating Expenses

This category is made of various small items and large expenditures, the largest of which include \$89,986 in building costs, \$44,364 in OGC legal charges, and \$38,113 in the IT computer system maintenance and security allocation. The change in this category is driven by several factors, including the removal of \$223,800 in ITD System Development provided in FY 24 for the case management system. This is somewhat offset by the increase of \$19,133 in OGC legal charges.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

Medical Examiner
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2022-2023	Adopted FY 2023-2024	Approved 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
EXPENDITURES					
Personnel Expenses	4,397,465	4,996,277	5,125,558	2.6%	129,281
Operating Expenses	1,865,248	2,134,362	2,053,830	(3.8%)	(80,532)
Capital Outlay	18,001	1	1	0.0%	0
TOTAL EXPENDITURES	6,280,714	7,130,640	7,179,389	0.7%	48,749
AUTHORIZED POSITION CAP					
		Adopted FY 2023-2024	Approved 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	Approved 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 provides autopsies, toxicological examinations, and histopathological preparations of tissues, autopsy reports, depositions, scene investigations, and expert witness testimony to District IV (Duval County, Nassau County, Clay County, and the Department of Corrections of Union County) and parts of District III (Columbia County and Hamilton County).

SERVICE LEVELS

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

REVENUE

Charges for Services

This revenue category includes fees charged for autopsy services (outside of Duval County), cremation approvals, and consultations with the Medical Examiner. The 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

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. There are no wage increases included in the FY24-25 budget except for public safety step increases. FY23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements have been reached with IAFF 2024-629-E and FOP 2024-630-E and negotiations for the successor agreements for non-public safety unions will commence in the coming months. The estimated budget impact of wage increases were included in the FY24-25 budget in a designated contingency totaling \$58 million. Separate legislation will be filed to move funding to the appropriate department budgets. Of that \$58 million contingency, departments that report to the Sheriff will receive a total of \$32.7 million, the Fire and Rescue department will receive a total of \$19.8 million, non-public safety areas and departments will receive the remaining \$5.5 million. Any change in this category is due to the normal process of running the department.

Operating Expenses

This category is made of various small expenditures and several large items including \$1.12 million in professional and contractual services for medical services, tests, body transport services, and consultants, \$229,359 in IT computer system maintenance and security costs, \$200,000 in operating supplies, and \$168,966 in utility and fuel costs. The change in this category is driven by many factors, the largest of which include decreases of \$72,664 in building maintenance costs and \$26,477 in IT computer system maintenance and security costs. These are somewhat offset by smaller increases in other areas.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged from the prior year.

Military Affairs and Veterans
General Fund Operating

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
EXPENDITURES					
Personnel Expenses	1,181,343	1,315,700	1,385,757	5.3%	70,057
Operating Expenses	192,812	195,106	272,232	39.5%	77,126
Capital Outlay	0	1	2	100.0%	1
Grants, Aids & Contributions	0	1,000	1,000	0.0%	0
TOTAL EXPENDITURES	1,374,155	1,511,807	1,658,991	9.7%	147,184

AUTHORIZED POSITION CAP		Adopted	Approved	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	Approved	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 the military, corporate partners, the Jacksonville Jaguars Foundation, social services agencies, and government leadership to deliver extensive services and support securing Jacksonville as the most military-friendly city in the United States. The department manages several million dollars in state and federal grants that support the local military bases, homeless Veterans and financial support for at-risk Veterans and transitioning military members. Also, the department oversees and maintains the Jobs-For-Vets website, an initiative designed to connect job seeking Veterans to over 400 Veteran-Friendly employers in the Jacksonville region along with other career support services.

SERVICE LEVELS

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

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. There are no wage increases included in the FY24-25 budget except for public safety step increases. FY23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements have been reached with IAFF 2024-629-E and FOP 2024-630-E and negotiations for the successor agreements for non-public safety unions will commence in the coming months. The estimated budget impact of wage increases were included in the FY24-25 budget in a designated contingency totaling \$58 million. Separate legislation will be filed to move funding to the appropriate department budgets. Of that \$58 million contingency, departments that report to the Sheriff will receive a total of \$32.7 million, the Fire and Rescue department will receive a total of \$19.8 million, non-public safety areas and departments will receive the remaining \$5.5 million. Any change in this category is due to the normal process of running the department.

Operating Expenses

This category includes various small expenditures, the largest which are \$56,821 in computer system maintenance, \$54,705 in allocated building costs, and \$50,000 in advertising and promotion costs. The change in this category is mostly driven by a \$50,000 increase in advertising and promotion for military and veteran's program outreach, and a \$27,884 increase in ITD replacements.

Grants, Aids, & Contributions

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

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged from the prior year.

Neighborhoods
General Fund Operating

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Permits, 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
TOTAL REVENUE	2,221,161	2,035,715	2,269,541	11.5%	233,826
EXPENDITURES					
Personnel Expenses	14,101,509	15,707,116	16,635,951	5.9%	928,835
Operating Expenses	7,262,088	7,981,745	8,217,346	3.0%	235,601
Capital Outlay	1,495	1	1	0.0%	0
Grants, Aids & Contributions	384,000	400,000	400,000	0.0%	0
TOTAL EXPENDITURES	21,749,092	24,088,862	25,253,298	4.8%	1,164,436

AUTHORIZED POSITION CAP		Adopted	Approved	Change
		FY 2023-2024	FY 2024-2025	
	Full Time Positions	209	223	14
	Part Time Hours	30,975	32,015	1,040

EXPENDITURES BY DIVISION	Actuals	Adopted	Approved	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	6,300,554	16.1%	873,997
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	25,253,298	4.8%	1,164,436

NEIGHBORHOODS GENERAL FUND OPERATING

BACKGROUND

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

SERVICE LEVEL CHANGES

14 positions were added to the Animal Care and Protective Services division. 1,040 part-time hours were added for the same division during the budget process. FY24 one-time funding of \$350,000 for 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 during FY 24.

Miscellaneous Revenue

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

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. There are no wage increases included in the FY24-25 budget except for public safety step increases. FY23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements have been reached with IAFF 2024-629-E and FOP 2024-630-E and negotiations for the successor agreements for non-public safety unions will commence in the coming months. The estimated budget impact of wage increases were included in the FY24-25 budget in a designated contingency totaling \$58 million. Separate legislation will be filed to move funding to the appropriate department budgets. Of that \$58 million contingency, departments that report to the Sheriff will receive a total of \$32.7 million, the Fire and Rescue department will receive a total of \$19.8 million, non-public safety areas and departments will receive the remaining \$5.5 million. The net increase in this category is being driven by costs associated with the additional positions authorized as detailed in the Authorized Position Cap section.

Operating Expenses

This category includes various expenditures, the largest of which are \$1.9 million in IT computer system maintenance and security costs, \$1.9 million in combined building, maintenance, and utility costs, \$950,616 in legal charges, \$826,346 in fleet vehicle charges, \$477,777 in contractual services for the maintenance, demolition, and board-ups of nuisance properties, and \$392,472 in mailroom charges. The change in this category is mainly being driven by increases of \$418,038 in computer systems maintenance & security, \$211,500 in OGC legal services, and \$198,299 in computer system replacement. This is partially offset by decreases of 346,870 in other professional services and \$300,000 for ITD system development.

Grants, Aids, & Contributions

This category contains the funding to the Local Initiatives Support Corporation (LISC) for the management and oversight of the Community Development Corporation Organization Development grants. The program is focused on reducing crime havens through real estate development, community building and community engagement efforts.

AUTHORIZED POSITION CAP

The overall cap for full-time positions increased by 14, all of which were added to the Animal Care and Protective Services division. Furthermore, part-time hours for the same division were increased by 1,040 hours during the budget process.

Office of Economic Development
General Fund Operating

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	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)
EXPENDITURES					
Personnel Expenses	1,637,414	1,800,266	1,935,414	7.5%	135,148
Operating Expenses	(66,404)	39,818	31,566	(20.7%)	(8,252)
Capital Outlay	0	2	2	0.0%	0
Grants, Aids & Contributions	108,000	108,000	208,000	92.6%	100,000
TOTAL EXPENDITURES	1,679,010	1,948,086	2,174,982	11.6%	226,896

AUTHORIZED POSITION CAP		Adopted	Approved	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	Approved	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 (OED) serves as the economic development agency for the City of Jacksonville, implementing policies that result in sustainable job growth, raising personal incomes and creating a broader tax base for the community. The OED also oversees the administration of local and state incentives, redevelopment at the Cecil Commerce Center (SF 11312), and provides staff support to the two community redevelopment areas, or CRA, outside of the downtown core. The community redevelopment areas include the King Soutel Crossing CRA Trust (SF 10805) and the Arlington CRA Trust (SF 10806).

SERVICE LEVELS

Additional funding was added for the University of North Florida's Small Business Development Center.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. There are no wage increases included in the FY24-25 budget except for public safety step increases. FY23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements have been reached with IAFF 2024-629-E and FOP 2024-630-E and negotiations for the successor agreements for non-public safety unions will commence in the coming months. The estimated budget impact of wage increases were included in the FY24-25 budget in a designated contingency totaling \$58 million. Separate legislation will be filed to move funding to the appropriate department budgets. Of that \$58 million contingency, departments that report to the Sheriff will receive a total of \$32.7 million, the Fire and Rescue department will receive a total of \$19.8 million, non-public safety areas and departments will receive the remaining \$5.5 million. The net increase in this category is being driven by pay changes provided during FY23-24 and an increase in the defined benefit pension contribution of \$89,503.

Operating Expenses

This category is made of various small items and several larger items including \$143,723 in legal charges from the Office of General Counsel, \$96,897 for facility costs, \$173,426 in IT computer system maintenance and security allocation, \$44,000 in professional services as well as a negative budget expense line of \$521,988 for allocated administrative costs to the Cecil Commerce Center fund and the two community redevelopment areas for which the department provides oversight and staff support.

Grants, Aids & Contributions

This category contains the contribution from the City to the University of North Florida's Small Business Development Center.

AUTHORIZED POSITION CAP

One full-time position was moved to the Planning and Development department during FY 23-24. Additional part-time hours were added as part of the budget process.

Office of Ethics
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2022-2023	Adopted FY 2023-2024	Approved FY 2024-2025	Change From Prior Year	
				Percent	Dollar
REVENUE					
Transfers From Component Units	78,500	53,500	53,500	0.0%	0
TOTAL REVENUE	78,500	53,500	53,500	0.0%	0
EXPENDITURES					
Personnel Expenses	565,496	691,043	755,260	9.3%	64,217
Operating Expenses	59,777	62,929	63,928	1.6%	999
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENDITURES	625,273	753,973	819,189	8.6%	65,216
AUTHORIZED POSITION CAP					
		Adopted FY 2023-2024	Approved 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	Approved 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 to the city and various independent agencies through comprehensive training and advice. Training for elected officials is organized through the Office of Ethics, Compliance and Oversight with the assistance of the Office of General Counsel. In addition, every department has a Department Ethics Officer who reports to the city's Ethics Officer and assists with the ongoing training of all city employees.

Independent agencies include Jacksonville Aviation Authority (JAA), Jacksonville Electrical Authority (JEA), Jacksonville Housing Authority (JHA), Jacksonville Port Authority (JPA), Jacksonville Transit Authority (JTA), Police and Fire Pension Fund (PFPF).

SERVICE LEVELS

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

REVENUE

Transfers From Component Units

This category contains the revenue received from the Independent Authorities for ethics training and advice provided by the office.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. There are no wage increases included in the FY24-25 budget except for public safety step increases. FY23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements have been reached with IAFF 2024-629-E and FOP 2024-630-E and negotiations for the successor agreements for non-public safety unions will commence in the coming months. The estimated budget impact of wage increases were included in the FY24-25 budget in a designated contingency totaling \$58 million. Separate legislation will be filed to move funding to the appropriate department budgets. Of that \$58 million contingency, departments that report to the Sheriff will receive a total of \$32.7 million, the Fire and Rescue department will receive a total of \$19.8 million, non-public safety areas and departments will receive the remaining \$5.5 million. Any change in this category is due to the normal process of running the department.

Operating Expenses

This category is made of various small items, the largest of which are \$26,678 in building facility costs, \$11,719 in Office of General Counsel (OGC) legal fees, and \$10,672 in the IT computer system maintenance and security allocation.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged from the prior year.

Office of General Counsel-Center
 General Fund Operating

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
EXPENDITURES					
Personnel Expenses	75,091	73,464	71,474	(2.7%)	(1,990)
Operating Expenses	84,944	2,091,325	81,246	(96.1%)	(2,010,079)
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENDITURES	160,035	2,164,790	152,721	(92.9%)	(2,012,069)

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

EXPENDITURES BY DIVISION	Actuals	Adopted	Approved	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 GENERAL FUND OPERATING

BACKGROUND

The General Fund Operating portion of the Office of General Counsel consists of operations funding for the Duval Legislative Delegation, as well as annual funding set aside for judgments, claims, and losses.

SERVICE LEVELS

The \$2 million funding for special outside legal counsel associated with the FY24 stadium negotiations with the Jacksonville Jaguars has been removed.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. There are no wage increases included in the FY24-25 budget except for public safety step increases. FY23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements have been reached with IAFF 2024-629-E and FOP 2024-630-E and negotiations for the successor agreements for non-public safety unions will commence in the coming months. The estimated budget impact of wage increases were included in the FY24-25 budget in a designated contingency totaling \$58 million. Separate legislation will be filed to move funding to the appropriate department budgets. Of that \$58 million contingency, departments that report to the Sheriff will receive a total of \$32.7 million, the Fire and Rescue department will receive a total of \$19.8 million, non-public safety areas and departments will receive the remaining \$5.5 million. The net reduction in this category is due to personnel changes during FY24.

Operating Expenses

This category includes various small expenditures for the operation of the Duval Legislative Delegation as well as \$100,000 for judgments, claims, and losses. The change in this category is almost entirely driven by the removal of \$2 million in funding for special outside legal counsel associated with the FY24 stadium negotiations with the Jacksonville Jaguars.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged from the prior year.

Office of State's Attorney
 General Fund Operating

REVENUES AND EXPENDITURES					
	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
EXPENDITURES					
Operating Expenses	2,938,559	2,820,998	2,911,763	3.2%	90,765
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENDITURES	2,938,559	2,820,999	2,911,764	3.2%	90,765

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

EXPENDITURES BY DIVISION					
	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	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.

EXPENDITURES

Operating Expenses

This category includes various small expenditures and several large items including \$2.09 million in facility costs and \$804,034 in communication, network and cyber security costs. The net increase in this category is mostly driven by a \$86,641 increase in communication, network and cyber security costs.

Office of the Inspector General
 General Fund Operating

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	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
Transfers From Component Units	135,000	149,050	153,522	3.0%	4,472
TOTAL REVENUE	135,000	149,051	153,523	3.0%	4,472
EXPENDITURES					
Personnel Expenses	1,089,650	1,318,358	1,371,428	4.0%	53,070
Operating Expenses	214,986	222,818	241,308	8.3%	18,490
Capital Outlay	22,607	1	3	200.0%	2
TOTAL EXPENDITURES	1,327,243	1,541,177	1,612,739	4.6%	71,562

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

EXPENDITURES BY DIVISION	Actuals	Adopted	Approved	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

BACKGROUND

Ordinance 2014-519-E created an independent Office of Inspector General, which provides increased accountability, integrity, and oversight of the executive and legislative branches of the City of Jacksonville, to assist in promoting economy and efficiency, improving agency operations, and deterring and identifying waste, fraud, and abuse. Ordinance 2014-747-E expanded the authority of this office to include the City Constitutional Offices and Independent Authorities (Jacksonville Aviation Authority (JAA), Jacksonville Electric Authority (JEA), Jacksonville Housing Authority (JHA), Jacksonville Port Authority (JPA), Jacksonville Transit Authority (JTA), and Police and Fire Pension Fund (PFPF)).

SERVICE LEVELS

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

REVENUE

Transfers From Component Units

This category contains the revenue received from the Independent Authorities pursuant to an interlocal agreement.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. There are no wage increases included in the FY24-25 budget except for public safety step increases. FY23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements have been reached with IAFF 2024-629-E and FOP 2024-630-E and negotiations for the successor agreements for non-public safety unions will commence in the coming months. The estimated budget impact of wage increases were included in the FY24-25 budget in a designated contingency totaling \$58 million. Separate legislation will be filed to move funding to the appropriate department budgets. Of that \$58 million contingency, departments that report to the Sheriff will receive a total of \$32.7 million, the Fire and Rescue department will receive a total of \$19.8 million, non-public safety areas and departments will receive the remaining \$5.5 million. Any change in this category is due to the normal process of running the department.

Operating Expenses

This category is made of various small items, the largest of which are \$66,599 in legal services costs, \$63,287 in facility costs, \$43,127 in IT computer system maintenance and security allocation, \$15,900 in travel expense, and \$10,900 in employee training costs. The net increase is being mainly driven by increases of \$27,387 in allocated legal services costs, \$5,289 in fleet costs, and \$5,176 in computer system maintenance and security costs. This was somewhat offset by a decrease of \$19,778 in facility costs.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

Parks, Recreation & Community Services
General Fund Operating

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	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	478,799	527,875	479,250	(9.2%)	(48,625)
TOTAL REVENUE	893,581	855,125	791,750	(7.4%)	(63,375)
EXPENDITURES					
Personnel Expenses	21,746,302	23,919,737	24,637,464	3.0%	717,727
Operating Expenses	28,380,634	29,089,671	30,637,310	5.3%	1,547,639
Capital Outlay	0	3	3	0.0%	0
Grants, Aids & Contributions	23,100	3,058,132	3,058,132	0.0%	0
Other Uses	20,516	0	600,000		600,000
TOTAL EXPENDITURES	50,170,552	56,067,543	58,932,909	5.1%	2,865,366

AUTHORIZED POSITION CAP		Adopted	Approved	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	Approved	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 - Office	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	11,313,023	2.7%	297,870
Sport and Entertainment	885,718	898,019	1,264,091	40.8%	366,072
DEPARTMENT TOTAL	50,170,552	56,067,543	58,932,909	5.1%	2,865,366

PARKS, RECREATION AND COMMUNITY SERVICES GENERAL FUND OPERATING

BACKGROUND

The Parks, Recreation and Community Services Department consists of the Office of the Director and six other Divisions: Senior Services, Social Services, Recreation and Community Programming, Disabled Services, Natural and Marine Resources and Sports and Entertainment. The Department is dedicated to ensuring high quality programs and facilities that will fuel public-private partnerships, champion cultural diversity, inspire well-being, encourage environmental participation, education and create a sense of community for residents in Duval County. It is also responsible for human and social services to the City of Jacksonville, city parks, pools, preserves, marinas, waterfront facilities, and programs targeted specifically towards seniors, victims of crime and the disabled.

SERVICE LEVELS

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 funding of \$250,000 was provided for new event contributions during FY 25: \$100,000 for the Florida Black Excellence Fest, \$100,000 for the Hispanic Chamber of Commerce, \$35,000 for the Gullah/Geechee Local African American Festival, and \$15,000 for the Greenscape Arbor Day event. An additional 5,200 part-time hours were added for Senior Programming.

REVENUE

Charges for Services

This category includes revenue for summer camp programming, organized event charges, tennis lessons and docking fees. The change in this category is primarily driven by a reduction of \$18,500 in expected dockage revenue for FY 25 based on prior year's revenues. However, this is somewhat offset by an anticipated increase of \$8,000 in organized event charges.

Miscellaneous Revenue

This category includes revenue for overtime reimbursement charges, rental of city facilities, and other miscellaneous revenue. The change in this category is primarily driven by decreases of \$23,000 in expected welfare reimbursement revenue and \$34,175 in overtime reimbursement charges. These are somewhat offset by an expected increase of \$9,850 in miscellaneous sales and charges.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. There are no wage increases included in the FY24-25 budget except for public safety step increases. FY23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements have been reached with IAFF 2024-629-E and FOP 2024-630-E and negotiations for the successor agreements for non-public safety unions will commence in the coming months. The estimated budget impact of wage increases were included in the FY24-25 budget in a designated contingency totaling \$58 million. Separate legislation will be filed to move funding to the appropriate department budgets. Of that \$58 million contingency, departments that report to the Sheriff will receive a total of \$32.7 million, the Fire and Rescue department will receive a total of \$19.8 million, non-public safety areas and departments will receive the remaining \$5.5 million. The net increase in this category is mainly driven by factors associated with the normal process of running the department, as well as costs related to the additional part-time hours as detailed in the Authorized Position Cap section below.

Operating Expenses

This category is comprised of a variety of diverse expenses. Roughly \$9.83 million is allocated to professional and contractual services for programs including: adult residential / transitional housing, in-patient / out-patient substance abuse education, intervention and treatment, indigent burial, homeless outreach and services, mental health and vocational services, the sexual assault response center, funding for the cooperative extension agreement with the University of Florida, janitorial cleaning services at city parks and community/senior centers, park field maintenance, security and guard services, the operations and maintenance of the Brentwood Golf Course, and human trafficking funding as related to Ordinance 2020-152-A. Roughly \$11.56 million is allocated to internal service charges, of which \$7.09 million is for facility operation and maintenance (including utilities), \$2.25 million is for fleet services charges, and \$1.67 million is for combined computer system maintenance and security costs and ITD equipment replacement costs. The remaining \$9.21 million in funding includes several items, the largest of which are rent and mortgage subsidy programs of \$1.35 million, repairs and maintenance of \$1.48 million, Baker Act inquiries of \$1.23 million, insurance costs of \$1.51 million, security guard service costs of \$777,864, and chemicals for city pools of \$741,192. The change in this category is driven by numerous factors including increases of \$399,592 in combined computer system maintenance and security costs and ITD equipment replacement costs; \$302,026 in additional funding provided for rent and mortgage subsidy programs; \$250,000 in new event contributions funded for FY 25 as previously detailed; and \$151,862 in security guard costs, of which \$80,000 is associated with additional services being provided for 3 of the city's parks in FY 25.

Grants, Aids and Contributions

This category houses the City's match for the Jacksonville Senior Service Program grant listed on ordinance 2024-504-E Schedule B1b.

Other Uses

This category houses 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 was placed in a contingency and appropriated separately as part of ordinance 2024-512-E.

AUTHORIZED POSITION CAP

The authorized cap is unchanged. Part-time hours were increased by 5,200 hours for Senior Programming during the budget process.

EXPENDITURES BY DIVISION

Because this Department has such a wide array of different programs and services, a Divisional summary is included. Information on the function of each Division can be found in the Introduction Section of this document.

Disabled Services:

Of the total budget, \$720,879 is in personnel expenses to fund the seven full-time positions and 3,750 part-time hours within this division.

Natural and Marine Resources:

Of the total budget, \$1.52 million is budgeted in personnel expenses to fund the sixteen full-time positions and 2,924 part-time hours within this division. The largest budget items in operating expenses include \$300,446 for repairs and maintenance, \$120,000 for the water taxi contract, \$100,000 for other professional services, and \$95,000 for educational programming and operational costs at Tree Hill Nature Center (Ord 2006-453-E).

Office of the Director:

Of the total budget, \$1.6 million is in personnel expenses to fund the thirteen full-time positions and 12,309 part-time hours within this division. The largest budget items in operating expenses include \$541,915 in professional services for the UF Cooperative Extension Office (of which the City funds 40%), \$529,500 for general liability / miscellaneous insurance costs, and \$451,722 in facility and utility costs.

Recreation and Community Programming:

Of the total budget, \$16.65 million is in personnel expenses to fund the 174 full-time positions and 257,280 part-time hours within this division. The operating expenses in this division are for programming and costs at the City's parks and community centers, which includes \$5.76 million in facility cost allocations including maintenance, utilities, and guard service, \$2.5 million in professional and contractual services, \$2.12 million in fleet vehicle cost allocations, \$1.15 million in repair and maintenance costs including supplies, \$728,476 for insurance costs, and \$741,192 in chemicals for City pools. The budget also includes \$600,000 for James Weldon Johnson Park operations in a contingency account for separate appropriation due to a Council conflict.

Senior Services:

Of the total budget, \$2.04 million is for personnel expenses to fund the twenty-six positions and 26,027 part-time hours within this division. The operating expenses in this division are for programming and costs at the City's senior centers. The largest budget items in operating expenses include \$919,913 in facility costs including utilities and security, \$391,504 in combined computer system maintenance and security charges and ITD equipment replacement costs, and \$159,836 for meal delivery services to home bound seniors. This division also houses the City's match of \$3,058,132 for the Jacksonville Senior Service Program as seen in Grants, Aids and Contributions.

Social Services:

Of the total budget, \$1.54 million is budgeted in personnel expenses to fund the nineteen full-time positions and 2,600 part-time hours within this division. The largest budget items in operating expenses include \$6.15 million in professional and contractual services for various service providers, \$1.69 million in welfare and victim assistance, and \$1.22 million for Baker's Act inquiries.

Sports and Entertainment:

Of the total budget, \$562,246 is in personnel expenses to fund the five full-time positions and 1,300 part-time hours within this division. The largest budget items in operating expenses include: \$457,000 in event contributions, which includes \$250,000 in new event contributions for FY 25; \$136,862 in facility costs; and \$49,004 in IT computer system maintenance and security costs.

Patrol & Enforcement
General Fund Operating

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services	6,699,821	8,186,870	8,571,731	4.7%	384,861
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
EXPENDITURES					
Personnel Expenses	197,303,736	210,524,980	225,205,417	7.0%	14,680,437
Operating Expenses	23,022,545	27,871,259	27,156,393	(2.6%)	(714,866)
Capital Outlay	63,731	1	0	(100.0%)	(1)
TOTAL EXPENDITURES	220,390,012	238,396,240	252,361,810	5.9%	13,965,570
AUTHORIZED POSITION CAP					
		Adopted	Approved	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	Approved	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	97,534,007	5.9%	5,452,100
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	252,361,810	5.9%	13,965,570

PATROL AND ENFORCEMENT GENERAL FUND OPERATING

BACKGROUND

The Jacksonville Sheriff's Office Department of Patrol and Enforcement provides the first-response emergency police services throughout the jurisdiction. Officers conduct follow-up field investigations, staff six substations, and provide specialized law enforcement services to citizens focusing on problem solving. In addition, these officers perform traffic control, crime prevention, special security services and community outreach. Community outreach efforts focus on crime prevention training to businesses, civic organizations, schools, youth, and neighborhood watch groups.

SERVICE LEVELS

Forty new police officer positions 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 positions were re-allocated from other departments within JSO during FY24 for operating needs.

REVENUES

Charges for Services

This category includes a variety of different revenues, the largest of which are ASM Global overtime reimbursement of \$4.87 million, off duty reimbursement of \$1.26 million, civil income individual revenue of \$1.04 million, reimbursement from independent agencies of \$373,861, charges for the Mayor's Security of \$360,146, take home vehicle reimbursement of \$319,127, and wrecker application fees of \$230,176. The net increase is mainly driven by an increase of \$345,119 in ASM Global overtime reimbursements.

Miscellaneous Revenue

This category houses overtime reimbursement from Duval County School Board for police officers assigned to schools under the School Guardian Program which is associated with the Marjory Stoneman Douglas High School Public Safety Act.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. There are no wage increases included in the FY24-25 budget except for public safety step increases. FY23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements have been reached with IAFF 2024-629-E and FOP 2024-630-E and negotiations for the successor agreements for non-public safety unions will commence in the coming months. The estimated budget impact of wage increases were included in the FY24-25 budget in a designated contingency totaling \$58 million. Separate legislation will be filed to move funding to the appropriate department budgets. Of that \$58 million contingency, departments that report to the Sheriff will receive a total of \$32.7 million, the Fire and Rescue department will receive a total of \$19.8 million, non-public safety areas and departments will receive the remaining \$5.5 million. The net increase is mainly driven by increases of \$8.26 million in employer-provided benefits and pension costs, as well as costs related to the addition of forty-four positions as detailed below in the Authorized Position Cap section.

Operating Expenses

This category includes a variety of expenditures, the largest of which are \$21.69 million in fleet vehicle costs, \$2.89 million in general liability insurance costs, and \$545,077 in other operating supplies. The net decrease is mainly driven by decreases of \$896,817 in general liability insurance cost and \$536,820 in fleet vehicle costs. This is somewhat offset by increases of \$442,161 in repairs and maintenance and \$267,010 in fleet parts, oil & gas costs.

AUTHORIZED POSITION CAP

The authorized position cap increased by forty-four positions: Forty new police officer positions were added during the budget process, and four positions were re-allocated from other departments within JSO during FY24 for operating needs. Part-time hours remain unchanged.

Personnel & Professional Standards
 General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2022-2023	Adopted FY 2023-2024	Approved FY 2024-2025	Change From Prior Year	
				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
EXPENDITURES					
Personnel Expenses	24,085,991	27,648,102	32,750,949	18.5%	5,102,847
Operating Expenses	5,680,062	6,530,122	7,749,360	18.7%	1,219,238
Capital Outlay	2,975	1	0	(100.0%)	(1)
TOTAL EXPENDITURES	29,769,028	34,178,225	40,500,309	18.5%	6,322,084
AUTHORIZED POSITION CAP					
		Adopted FY 2023-2024	Approved FY 2024-2025	Change	
Full Time Positions		204	231	27	
Part Time Hours		66,971	66,971	0	
EXPENDITURES BY DIVISION					
	Actuals FY 2022-2023	Adopted FY 2023-2024	Approved FY 2024-2025	Change From Prior Year	
				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

PERSONNEL AND PROFESSIONAL STANDARDS GENERAL FUND OPERATING

BACKGROUND

The Jacksonville Sheriff's Office Department of Personnel and Professional Standards provides human resource planning, recruitment, training, records and standards for police, corrections, and civilian personnel. Works to attract and retain high caliber employees for service to the community. Focuses on employee development to ensure a workforce of qualified, capable, and highly skilled individuals.

SERVICE LEVELS

Twenty-seven positions were re-allocated from other departments within JSO during FY24 for operating needs.

REVENUES

Charges for Services

This category houses Criminal Justice Education revenue pursuant to Florida Statue 318.18.

Miscellaneous Revenue

This category houses small miscellaneous revenue items, the largest of which is \$111,252 for Florida Junior College Instructor's fees.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. There are no wage increases included in the FY24-25 budget except for public safety step increases. FY23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements have been reached with IAFF 2024-629-E and FOP 2024-630-E and negotiations for the successor agreements for non-public safety unions will commence in the coming months. The estimated budget impact of wage increases were included in the FY24-25 budget in a designated contingency totaling \$58 million. Separate legislation will be filed to move funding to the appropriate department budgets. Of that \$58 million contingency, departments that report to the Sheriff will receive a total of \$32.7 million, the Fire and Rescue department will receive a total of \$19.8 million, non-public safety areas and departments will receive the remaining \$5.5 million.

The net increase in this category is mainly due to increases of \$2.59 million in pension and employer-provided benefits costs, as well as costs related to the additional twenty-seven positions as detailed below in the Authorized Position Cap section

Operating Expenses

This category includes a variety of expenditures, the largest of which are \$2.10 million in maintenance and licensing costs for the Axon body camera system / equipment, \$1.44 million in professional and contractual services for psychological testing contract for new hires, \$1.17 million in employee travel and training, \$904,003 in general liability insurance, \$850,500 in clothing, uniforms and safety equipment, \$541,906 in IT computer system maintenance and security, and \$449,641 in fleet vehicle costs. The net increase in this category is mainly due to increases of \$828,175 in general liability insurance cost, and \$288,257 in hardware-software maintenance and licensing cost.

AUTHORIZED POSITION CAP

The authorized position cap increased by 27 positions due to the re-allocation of positions from other departments within JSO during FY24 for operating needs.

Planning and Development
General Fund Operating

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Permits, Fees and Special Assessments	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
EXPENDITURES					
Personnel Expenses	3,488,117	3,787,433	3,963,337	4.6%	175,904
Operating Expenses	1,357,407	1,639,825	1,387,290	(15.4%)	(252,535)
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENDITURES	4,845,524	5,427,259	5,350,628	(1.4%)	(76,631)

AUTHORIZED POSITION CAP		Adopted	Approved	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	Approved	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. The General Fund Operating portion of the Planning and Development Department consists of the Office of the Director, Community Planning Division, Current Planning Division, Development Services Division and Transportation Planning Division. The Resiliency Office, which was created to provide strategic oversight and management of the City's comprehensive resiliency plan, resides within the Office of Director.

SERVICE LEVELS

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

REVENUE

Permits, Fees and Special Assessments

This category contains revenue received from right of way filing fees.

Charges for Services

This category includes fees received for zoning exceptions, rezoning, and amendments to the comprehensive plan.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. There are no wage increases included in the FY24-25 budget except for public safety step increases. FY23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements have been reached with IAFF 2024-629-E and FOP 2024-630-E and negotiations for the successor agreements for non-public safety unions will commence in the coming months. The estimated budget impact of wage increases were included in the FY24-25 budget in a designated contingency totaling \$58 million. Separate legislation will be filed to move funding to the appropriate department budgets. Of that \$58 million contingency, departments that report to the Sheriff will receive a total of \$32.7 million, the Fire and Rescue department will receive a total of \$19.8 million, non-public safety areas and departments will receive the remaining \$5.5 million. The net increase in this category is primarily driven by costs associated with the additional position moved into this Department as detailed in the Authorized Position Cap section, as well as by pay changes which occurred during FY24.

Operating Expenses

This category includes various small expenditures and several large items including \$421,500 in professional services, \$363,406 in legal costs, \$244,299 in computer system maintenance and security costs, and a \$111,194 supervision allocation that represents the administrative costs that are being allocated to each division within Planning and Development across different subfunds. The change in this category is driven by several factors, the largest of which include decreases of \$249,631 in building costs, and \$202,250 in professional services that was mostly driven by a reallocation of \$200,000 for the Resiliency Office. These were somewhat offset by increases in other areas, including \$166,929 in costs for the FY 25 supervision allocation.

AUTHORIZED POSITION CAP

A Sustainability Manager position was added to the Office of the Director during FY 24. Part-time hours remain unchanged.

Police Services
General Fund Operating

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services	3,332,074	3,415,219	3,475,376	1.8%	60,157
Fines and Forfeits	286,029	275,000	244,500	(11.1%)	(30,500)
Miscellaneous Revenue	37,190	1,300	25,900	1,892.3%	24,600
TOTAL REVENUE	3,655,293	3,691,519	3,745,776	1.5%	54,257
EXPENDITURES					
Personnel Expenses	28,570,555	31,006,831	34,203,573	10.3%	3,196,742
Operating Expenses	20,657,082	23,980,360	24,255,853	1.1%	275,493
Capital Outlay	286,209	100,501	0	(100.0%)	(100,501)
TOTAL EXPENDITURES	49,513,846	55,087,692	58,459,426	6.1%	3,371,734

AUTHORIZED POSITION CAP		Adopted	Approved	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	Approved	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	55,842,069	5.1%	2,691,440
DEPARTMENT TOTAL	49,513,846	55,087,692	58,459,426	6.1%	3,371,734

POLICE SERVICES GENERAL FUND OPERATING

BACKGROUND

The Jacksonville Sheriff's Office Department of Police Services provides a wide variety of law enforcement support functions for the agency, including budget development, financial management, communication systems, property and evidence management, supply inventory management, contract services, records and identification services, fleet maintenance, courthouse security, facilities management, and service of process and execution of writs.

SERVICE LEVELS

Two positions were re-allocated to other departments within JSO during FY24 for operating needs. One-time funding of \$1.0 million was added for IT capital equipment replacements, \$77,900 was added for clothing, uniforms and safety equipment, and \$200,000 was added to replace end-of-life computer desktops,

REVENUES

Charges for Services

This category includes a variety of different revenues, the largest of which are \$1.91 million in reimbursement for call taker salaries from the 9-1-1 Emergency User Fee (SF 10701), \$723,000 in fines and estreatures, \$355,800 in police reports revenue, \$301,071 in property room fund revenue, and \$129,800 in alarm permit fees revenue. The net increase is being driven by an increase of \$197,813 in the reimbursement for call taker salaries from the 9-1-1 Emergency User Fee (SF 10701). This was somewhat offset by decreases of \$65,231 in property room fund revenue, \$56,500 in fines and strictures, and \$37,500 in alarm permit fees revenue.

Fines and Forfeits

This category houses alarm citations revenue.

Miscellaneous Revenue

This category includes revenue from miscellaneous sales and charges.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. There are no wage increases included in the FY24-25 budget except for public safety step increases. FY23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements have been reached with IAFF 2024-629-E and FOP 2024-630-E and negotiations for the successor agreements for non-public safety unions will commence in the coming months. The estimated budget impact of wage increases were included in the FY24-25 budget in a designated contingency totaling \$58 million. Separate legislation will be filed to move funding to the appropriate department budgets. Of that \$58 million contingency, departments that report to the Sheriff will receive a total of \$32.7 million, the Fire and Rescue department will receive a total of \$19.8 million, non-public safety areas and departments will receive the remaining \$5.5 million. The net increase in this category is due to the normal process of running the department, as well as promotions and special pay increases. These were somewhat offset with the costs related to the removal of two positions as detailed in the Authorized Position Cap section.

Operating Expenses

This category is comprised of a variety of expenditures, the largest of which are \$7.67 million in hardware-software maintenance and licenses, \$4.27 million in clothing, uniforms and safety equipment, \$2.48 million in IT radio communication allocations costs, \$1.45 million in lease purchase – equipment contracts cost, \$1.21 million in other operating supplies, \$1.2 million in ITD capital equipment replacements, \$1.19 million

in wireless communications, \$712,409 in IT computer system maintenance and security costs, \$586,500 in repairs and maintenance costs, \$573,830 in city wide building maintenance costs, \$541,835 in miscellaneous insurance costs, and \$461,805 in utilities allocation costs. The net increase is mainly driven by increases of \$1.02 million in hardware-software maintenance and licenses, \$326,740 in clothing, uniforms, and safety equipment, and \$23,904 in IT computer system maintenance and security costs. These were somewhat offset by decreases of \$560,510 in utilities allocation costs, \$298,998 in city wide building maintenance costs, and \$135,383 in IT capital equipment replacement costs.

Capital Outlay

One-time funding provided in FY24 for the purchase of license plate reader cameras has been removed.

AUTHORIZED POSITION CAP

The authorized position cap decreased by two positions due to JSO re-allocating positions to other departments within its organization during FY24 for operating needs.

Public Defender's
General Fund Operating

REVENUES AND EXPENDITURES					
	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
EXPENDITURES					
Operating Expenses	2,550,200	2,456,564	2,537,520	3.3%	80,956
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENDITURES	2,550,200	2,456,565	2,537,521	3.3%	80,956

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

EXPENDITURES BY DIVISION					
	Actuals	Adopted	Approved	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 is an agency of the State of Florida. Chapter 29.008 of the Florida Statutes requires that the Public Defender be provided with office space, utilities, maintenance, security, transportation, and communication services as may be necessary for the proper and efficient functioning of their offices.

EXPENDITURES

Operating Expenses

This category includes various small expenditures and several large items including \$2.06 million in facility costs and \$413,837 in communication, network and cyber security costs. The net increase in this category is mostly driven by a \$90,336 increase in communication, network and cyber security costs.

Public Library
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2022-2023	Adopted FY 2023-2024	Approved 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	(6,284)	600	600	0.0%	0
TOTAL REVENUE	232,491	238,600	290,056	21.6%	51,456
EXPENDITURES					
Personnel Expenses	21,450,134	24,000,422	24,291,186	1.2%	290,764
Operating Expenses	9,576,233	11,078,798	10,531,337	(4.9%)	(547,461)
Capital Outlay	5,305,444	5,344,252	4,644,252	(13.1%)	(700,000)
Other Uses	1,940,560	1,940,560	1,400,304	(27.8%)	(540,256)
TOTAL EXPENDITURES	38,272,371	42,364,032	40,867,079	(3.5%)	(1,496,953)
AUTHORIZED POSITION CAP					
		Adopted FY 2023-2024	Approved 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	Approved 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 the main library in Downtown and twenty regional, community, and neighborhood branch libraries. The system services the needs of Duval County, as well as neighboring areas of Baker, Clay, Nassau, and St. Johns Counties.

SERVICE LEVELS

During FY 24, pursuant to Ordinance 2024-0175-E an Assistant Director or Library Finance and Budget position was removed.

REVENUE

Charges for Services

This category includes library fees for internet printing, public library fees and bad check fees.

Miscellaneous Revenue

This category houses miscellaneous sales revenue and charges.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. There are no wage increases included in the FY24-25 budget except for public safety step increases. FY23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements have been reached with IAFF 2024-629-E and FOP 2024-630-E and negotiations for the successor agreements for non-public safety unions will commence in the coming months. The estimated budget impact of wage increases were included in the FY24-25 budget in a designated contingency totaling \$58 million. Separate legislation will be filed to move funding to the appropriate department budgets. Of that \$58 million contingency, departments that report to the Sheriff will receive a total of \$32.7 million, the Fire and Rescue department will receive a total of \$19.8 million, non-public safety areas and departments will receive the remaining \$5.5 million. Any change in this category is due to the normal process of running the department. This also include changes related to the one position being removed as detailed below in the Authorized Position Section.

Operating Expenses

This category contains operating costs for the programming and operation of the library system, the largest of which are \$5.07 million in combined facility costs including maintenance, utilities, and security services, \$1.32 million in IT computer system maintenance and security charges, \$1.07 million for insurance costs, \$724,305 for contractual guard services costs. The change in this category is driven by several factors, the largest of which include decreases of \$768,998 in IT replacements costs, and \$123,852 in utilities allocation costs. These were somewhat offset by increases of \$94,389 in contractual guard services costs, and \$66,195 in IT computer system maintenance and security costs.

Capital Outlay

This category contains the FY 25 funding for new library materials.

Other Uses

This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP

The authorized position cap was reduced by one, an Assistant Director for Library Finance and Budget position that was removed during FY 24 pursuant to Ordinance 2024-0175-E. Part-time hours remain unchanged.

Public Works
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2022-2023	Adopted FY 2023-2024	Approved FY 2024-2025	Change From Prior Year	
				Percent	Dollar
REVENUE					
Permits, Fees and Special Assessments	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
EXPENDITURES					
Personnel Expenses	16,834,514	19,313,225	20,017,322	3.6%	704,097
Operating Expenses	38,144,976	50,864,262	47,782,699	(6.1%)	(3,081,563)
Capital Outlay	244,850	276,340	200,002	(27.6%)	(76,338)
Grants, Aids & Contributions	8,000	0	0		0
Other Uses	(218,889)	0	0		0
TOTAL EXPENDITURES	55,013,451	70,453,827	68,000,023	(3.5%)	(2,453,804)
AUTHORIZED POSITION CAP					
		Adopted FY 2023-2024	Approved FY 2024-2025	Change	
Full Time Positions		296	296	0	
Part Time Hours		3,746	3,746	0	
EXPENDITURES BY DIVISION					
	Actuals FY 2022-2023	Adopted FY 2023-2024	Approved FY 2024-2025	Change From Prior Year	
				Percent	Dollar
Engineering and Construction Management	3,665,341	3,951,178	4,079,388	3.2%	128,210
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	68,000,023	(3.5%)	(2,453,804)

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 (R-O-W) and Stormwater Maintenance, Solid Waste and Traffic Engineering.

SERVICE LEVELS

FY24 one-time funding of \$440,000 provided for the outfalls study in District 9, \$217,150 provided to purchase a vertical mower, and \$76,338 provided to purchase trash bins have been removed.

REVENUE

Permits, Fees and Special Assessments

This represents the fees for cell tower applications.

Intergovernmental Revenue

This amount represents funding from the State of Florida Department of Transportation (FDOT) for mowing, litter removal, and tree trimming for public rights-of-ways on State roads.

Charges for Services

This category includes funding for various signage and street services, road and street closure fees, and engineering services charged to federal and independent agencies.

Miscellaneous Revenue

This category includes reimbursements from the FDOT for the maintenance of traffic signals and streetlights on State roads totaling \$6,842,875, as well as other smaller revenue sources.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. There are no wage increases included in the FY24-25 budget except for public safety step increases. FY23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements have been reached with IAFF 2024-629-E and FOP 2024-630-E and negotiations for the successor agreements for non-public safety unions will commence in the coming months. The estimated budget impact of wage increases were included in the FY24-25 budget in a designated contingency totaling \$58 million. Separate legislation will be filed to move funding to the appropriate department budgets. Of that \$58 million contingency, departments that report to the Sheriff will receive a total of \$32.7 million, the Fire and Rescue department will receive a total of \$19.8 million, non-public safety areas and departments will receive the remaining \$5.5 million. Any change in this category is due to the normal process of running the department.

Operating Expenses

This category includes various expenditures, the largest of which are \$23.75 million in contractual services for mowing, landscaping, and tree maintenance, \$12.74 million in electricity for street lighting, \$2.66 million for general liability insurance, \$1.24 million for computer system maintenance and security costs, \$817,815 for fleet vehicle replacement charges, and \$684,423 for professional services. The change in this category is driven by several factors, including decreases of \$1.11 million for electricity, \$905,282 in contractual services, \$483,192 in computer system maintenance and security costs, and \$412,078 in fleet vehicle replacement.

Capital Outlay

Funding has been provided for the purchase and installation of street lighting infrastructure. The net decrease is due to the removal of FY24 one-time funding of \$76,338 for purchase of additional trash bins.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged from the prior year.

Supervisor of Elections
General Fund Operating

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	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)
EXPENDITURES					
Personnel Expenses	6,432,653	7,029,550	5,086,447	(27.6%)	(1,943,103)
Operating Expenses	4,114,792	3,642,693	3,269,673	(10.2%)	(373,020)
Capital Outlay	608,963	419,301	1	(100.0%)	(419,300)
Other Uses	0	100,000	0	(100.0%)	(100,000)
TOTAL EXPENDITURES	11,156,408	11,191,544	8,356,121	(25.3%)	(2,835,423)

AUTHORIZED POSITION CAP		Adopted	Approved	Change
		FY 2023-2024	FY 2024-2025	
Full Time Positions		32	34	2
Part Time Hours		228,704	114,241	(114,463)

EXPENDITURES BY DIVISION	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
Elections	6,756,863	6,596,048	3,703,184	(43.9%)	(2,892,864)
Registration	4,399,545	4,595,496	4,652,937	1.2%	57,441
DEPARTMENT TOTAL	11,156,408	11,191,544	8,356,121	(25.3%)	(2,835,423)

SUPERVISOR OF ELECTIONS GENERAL FUND OPERATING

BACKGROUND

The Supervisor of Elections registers all voters in Duval County, educates voters on state and local laws and how to vote, staffs early voting sites and the call center, processes absentee ballots, and conducts state and local elections in Duval County in accordance with the election laws of Florida. In FY 24 two county-wide elections were held, and there will be one county-wide election in FY 25.

SERVICE LEVELS

There will be one county-wide election held during FY 25, compared to two elections held during FY 24. Additional funding of \$25,000 was provided for advertising related to the upcoming Presidential election.

REVENUES

Miscellaneous Revenue

This category includes fees charged to political candidates and private organizations for election services such as petition verifications and records requests.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. There are no wage increases included in the FY24-25 budget except for public safety step increases. FY23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements have been reached with IAFF 2024-629-E and FOP 2024-630-E and negotiations for the successor agreements for non-public safety unions will commence in the coming months. The estimated budget impact of wage increases were included in the FY24-25 budget in a designated contingency totaling \$58 million. Separate legislation will be filed to move funding to the appropriate department budgets. Of that \$58 million contingency, departments that report to the Sheriff will receive a total of \$32.7 million, the Fire and Rescue department will receive a total of \$19.8 million, non-public safety areas and departments will receive the remaining \$5.5 million. The net decrease in this category is mainly due to a \$1.97 million decrease in part-time salaries due to the reduced number of elections held, although this is somewhat offset by increases related to the addition of two positions detailed in the Authorized Position Cap section below.

Operating Expenses

This category includes various small expenditures and several large items, the largest of which include \$878,338 for voting related hardware and software licenses, \$758,943 for various services provided by the City's internal service providers, \$705,603 for ballot / sample ballot printing, postage, and supplies, and \$422,593 for building rental lease. The net decrease is mainly due to the reduced number of elections from FY 24 to FY 25, including decrease of \$550,921 in ballot / sample ballot printing, postage, and supplies. This decrease is somewhat offset by an increase of \$217,711 in hardware and software maintenance and licenses.

Capital Outlay

Funding of \$419,300 provided in FY24 to upgrade voting machines and printers has been removed.

Other Uses

In FY24, \$100,000 was placed into contingency for polling location rental costs due to Council conflict of interest. Since this conflict no longer exists, the funding has been moved back to FY25 operating expenses.

AUTHORIZED POSITION CAP

The overall full-time position cap increased by two positions during the fiscal year through ordinance 2024-0463-E. Part-time hours decreased by 114,463 hours: 7,451 hours were reduced within Registration activity during FY24 based on business needs, 107,012 hours were reduced during FY25 budget process due to the reduced number of elections held during FY 25.

Mosquito Control State 1
 Subfund - 00112

	Actuals	Adopted	Approved	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
Miscellaneous Revenue	2,650	2,328	2,745	17.9%	417
Fund Balance Appropriation	96,267	0	0		0
TOTAL REVENUE	177,496	80,907	81,324	0.5%	417
EXPENDITURES					
Operating Expenses	95,695	80,906	81,323	0.5%	417
Capital Outlay	12,678	1	1	0.0%	0
TOTAL EXPENDITURES	108,373	80,907	81,324	0.5%	417

AUTHORIZED POSITION CAP

	Adopted	Approved	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

Florida Statute 388.261

This fund is mandated by Florida Statute 388.261 to administer mosquito control activities within the county. The bulk of the budget for the Mosquito Control Division resides in the General Fund – GSD.

SERVICE LEVELS

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

REVENUE

Intergovernmental Revenue

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

Miscellaneous Revenue

This category includes the anticipated FY 25 interest earnings.

EXPENDITURES

Operating Expenses

This category consists of various expenditures, the largest of which includes \$39,134 in other operating supplies, \$14,350 in employee travel and training, and \$11,500 in repair and maintenance costs.

Special Events - General Fund
Subfund - 00113

	Actuals	Adopted	Approved	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	401,445	413,988	354,000	(14.5%)	(59,988)
Transfers From Other Funds	10,200,911	10,594,618	10,465,170	(1.2%)	(129,448)
TOTAL REVENUE	10,790,256	11,320,606	10,994,170	(2.9%)	(326,436)
EXPENDITURES					
Personnel Expenses	1,261,059	1,344,277	1,422,242	5.8%	77,965
Operating Expenses	8,546,533	9,321,453	8,917,052	(4.3%)	(404,401)
Capital Outlay	0	1	1	0.0%	0
Grants, Aids & Contributions	606,169	654,875	654,875	0.0%	0
Transfers to Other Funds	15,000	0	0		0
TOTAL EXPENDITURES	10,428,761	11,320,606	10,994,170	(2.9%)	(326,436)

AUTHORIZED POSITION CAP

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

SPECIAL EVENTS SUBFUND 00113

BACKGROUND

Municipal Code Section 28.204 (b)

Special Events is an activity under the Sports and Entertainment Division within the Department of Parks, Recreation and Community Services. This fund was established to track costs associated with each event, in order to meet requirements related to code section 28.204 (b). Special Events is responsible for the coordination, planning and implementation of all special events conducted by the City. Please visit the [Sports and Entertainment site](#) for event information.

SERVICE LEVEL CHANGES

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

REVENUE

Charges for Services

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

Miscellaneous Revenue

This category includes revenue from the Jacksonville Jaguars, LLC for the club riser costs related to the annual Florida/Georgia game, as well as overtime reimbursement charges and miscellaneous sales and charges.

Transfers From Other Funds

This amount represents the transfer from the General Fund – GSD (Fund 00111) to balance the fund.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. There are no wage increases included in the FY24-25 budget except for public safety step increases. FY23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements have been reached with IAFF 2024-629-E and FOP 2024-630-E and negotiations for the successor agreements for non-public safety unions will commence in the coming months. The estimated budget impact of wage increases were included in the FY24-25 budget in a designated contingency totaling \$58 million. Separate legislation will be filed to move funding to the appropriate department budgets. Of that \$58 million contingency, departments that report to the Sheriff will receive a total of \$32.7 million, the Fire and Rescue department will receive a total of \$19.8 million, non-public safety areas and departments will receive the remaining \$5.5 million. The net increase in this category is mainly driven by increases in overtime and employee benefits.

Operating Expenses

This category includes various expenditures, the largest of which include \$3.98 million in event contribution costs, \$1.98 million in miscellaneous services and charges to support city sponsored special events, and \$1.74 million in equipment rental costs for City events. The net change in this category is almost entirely driven by the removal of funding for Jax River Jams, Memorial Wall - Sea & Sky, and Bethune Cookman and Southern University football game. This is somewhat offset by an increase in funding for the Florida / Georgia game.

Grants, Aids & Contributions

This category includes funding of \$470,000 in contractual expenses for the annual Florida / Georgia game and \$184,875 contribution for the annual Bob Hayes Invitational track meet.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged from the prior year.

Downtown Economic Development Fund
 Subfund - 00116

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Miscellaneous Revenue	323,083	0	0		0
Transfers From Other Funds	8,624,320	250,000	250,000	0.0%	0
Fund Balance Appropriation	69,293	0	0		0
TOTAL REVENUE	9,016,696	250,000	250,000	0.0%	0
EXPENDITURES					
Operating Expenses	0	250,000	250,000	0.0%	0
Capital Outlay	1,649,605	0	0		0
Grants, Aids & Contributions	8,723,841	0	0		0
Transfers to Other Funds	(8,624,320)	0	0		0
Other Uses	2,091,166	0	0		0
TOTAL EXPENDITURES	3,840,292	250,000	250,000	0.0%	0

AUTHORIZED POSITION CAP

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

**DOWNTOWN ECONOMIC DEVELOPMENT FUND
SUBFUND 00116**

BACKGROUND

This trust fund was created on ordinance 2000-1079-E and is utilized for redevelopment projects in the City's Downtown Community Redevelopment Areas as set forth in Chapter 500 of the ordinance code.

This all-years fund is not part of the annual budget process but is included in FY 25 as a result of an amendment by the City Council to provide funding to the Downtown Investment Authority for enhanced park maintenance for downtown parks.

REVENUE

Transfer From Other Funds

This is a transfer from the General Fund – GSD (SF 00111).

EXPENDITURES

Operating Expenses

This is the funding discussed above.

Emergency Reserve
Subfund - 00119

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Miscellaneous Revenue	1,861,850	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)
Fund Balance Appropriation	0	93,878,347	125,865,139	34.1%	31,986,792
TOTAL REVENUE	28,662,608	103,463,496	128,783,184	24.5%	25,319,688
EXPENDITURES					
Other Uses	0	103,463,496	128,783,184	24.5%	25,319,688
TOTAL EXPENDITURES	0	103,463,496	128,783,184	24.5%	25,319,688

AUTHORIZED POSITION CAP

	Adopted	Approved	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 Code Section 106.106 and 106.107

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.

Municipal ordinance code section 106.106 (b) (i) sets a target for the emergency reserve of 7% - 10%.

This fund is presented as part of the annual budget for informational purposes only.

REVENUE

Miscellaneous Revenue

This category includes the FY25 anticipated interest earnings.

Transfers From Other Funds

A transfer from the General Fund operating fund (FD 00111) to meet the minimum target of 7%, pursuant to 106.106 (b) (i), is not required in FY25.

Fund Balance Appropriation

This amount is the estimated FY24 ending cash balance.

EXPENDITURES

Other Uses

This is a budgetary representation of the estimated FY25 ending cash balance based on the revenue items discussed above.

Journey Forward
Subfund - 00131

	Actuals FY 2022-2023	Adopted FY 2023-2024	Approved FY 2024-2025	Change From Prior Year	
				Percent	Dollar
REVENUE					
Transfers From Other Funds	0	0	600,000		600,000
TOTAL REVENUE	0	0	600,000		600,000
EXPENDITURES					
Operating Expenses	0	0	600,000		600,000
TOTAL EXPENDITURES	0	0	600,000		600,000

AUTHORIZED POSITION CAP

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

JOURNEY FORWARD SUBFUND 00131

BACKGROUND

Municipal Code Chapter 85

Ordinance 2024-635-E created new code chapter 85 Jacksonville Journey Forward and this trust fund was established to house any related funding.

Code Section 85.101 It is the intent of the Council to establish a public body of the City, which shall exist as a board within the executive branch of the consolidated government, with the comprehensive mission of reducing the social factors that contribute to crime in Duval County and making Duval County a safer and more productive community by aligning all City agencies, programs, and resources affecting crime reduction and fostering an integrative, collaborative, and innovative county and community wide solution based approach to reducing crime. In executing its mission, this community-based board shall work in collaboration with the Jacksonville Sheriff's Office but without exercising oversight, governance, or control of its operations and initiatives.

REVENUE

Transfer From Other Funds

This is a transfer from the General Fund – GSD (SF 00111).

EXPENDITURES

Operating Expenses

This is the funding discussed above.

Property Appraiser
Subfund - 00191

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services	498,333	488,954	495,940	1.4%	6,986
Miscellaneous Revenue	26,625	23,624	23,624	0.0%	0
Transfers From Other Funds	11,143,574	12,044,594	13,862,210	15.1%	1,817,616
TOTAL REVENUE	11,668,532	12,557,172	14,381,774	14.5%	1,824,602
EXPENDITURES					
Personnel Expenses	8,965,881	9,816,450	11,759,433	19.8%	1,942,983
Operating Expenses	2,700,655	2,740,721	2,622,340	(4.3%)	(118,381)
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENDITURES	11,666,536	12,557,172	14,381,774	14.5%	1,824,602

AUTHORIZED POSITION CAP

	Adopted	Approved	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

Duval County Charter Article 10

Florida State Statute 193.1142 and 195.087

The Property Appraiser is a constitutional officer within the consolidated City of Jacksonville / Duval County established in Article 10 of the City/County Charter. The Property Appraiser is responsible for assessing all real and personal property in Duval County. The Property Appraiser's Office is governed by the Florida Statutes and the Jacksonville Municipal Code. Pursuant to section 193.1142 of the Florida Statutes, the Department of Revenue is responsible for reviewing and approving the Property Appraiser's assessment roll on a yearly basis. The Property Appraiser's budget is tentatively approved by City Council as part of ordinance 2024-324-E before being submitted to the State pursuant to section 195.087 of the Florida Statutes.

SERVICE LEVELS

1,300 part-time hours and related costs were added during the budget process. \$1.77 million in salary and benefits was added to provide pay increases.

REVENUE

Charges for Services

This category includes the FY 25 revenue for fees from the Community Development District, St. Johns River Water Management District and Florida Inland Navigation District.

Miscellaneous Revenue

This category includes the FY 25 anticipated interest earnings.

Transfers from Other Funds

This amount represents the transfer from the General Fund – GSD (SF 01101) necessary to balance the fund.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. There are no wage increases included in the FY24-25 budget except for public safety step increases. FY23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements have been reached with IAFF 2024-629-E and FOP 2024-630-E and negotiations for the successor agreements for non-public safety unions will commence in the coming months. The estimated budget impact of wage increases were included in the FY24-25 budget in a designated contingency totaling \$58 million. Separate legislation will be filed to move funding to the appropriate department budgets. Of that \$58 million contingency, departments that report to the Sheriff will receive a total of \$32.7 million, the Fire and Rescue department will receive a total of \$19.8 million, non-public safety areas and departments will receive the remaining \$5.5 million. The net increase in this category is mainly due to salary increases provided to bring the department in line with other municipalities. Additional changes in this category are due to the normal process of running the department.

Operating Expenses

This category includes funding for various items, the largest of which are \$562,805 in computer system maintenance and security costs, \$378,817 in hardware/software maintenance costs, \$361,223 in postage, \$346,256 in professional services for aerial photography, and \$302,605 in facility costs. The net decrease is being driven by decreases of \$124,570 in build cost and 38,438 in fleet vehicle replacement. These are somewhat offset by an increase of \$34,369 in hardware/software maintenance costs.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year. Part-time hours were increased by 1,300 hours.

Clerk Of The Court
Subfund - 00192

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services	4,783,084	4,796,000	4,151,000	(13.4%)	(645,000)
Miscellaneous Revenue	198,612	101,833	108,650	6.7%	6,817
Other Sources	3,737	0	0		0
Fund Balance Appropriation	0	2,231,002	1,017,376	(54.4%)	(1,213,626)
TOTAL REVENUE	4,985,433	7,128,835	5,277,026	(26.0%)	(1,851,809)
EXPENDITURES					
Personnel Expenses	1,688,943	2,610,866	2,565,694	(1.7%)	(45,172)
Operating Expenses	4,785,533	4,436,889	2,627,231	(40.8%)	(1,809,658)
Capital Outlay	11,645	4	4	0.0%	0
Other Uses	81,076	81,076	84,097	3.7%	3,021
TOTAL EXPENDITURES	6,567,197	7,128,835	5,277,026	(26.0%)	(1,851,809)

AUTHORIZED POSITION CAP

	Adopted	Approved	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 included deeds, marriage licenses, and documentary stamps. A fee of \$10 for the first page and \$8.50 for each additional page is charged each time a document is recorded with the Clerk of the Court. The County side of the Clerk, housed in this fund, receives \$5.00 for the first page and \$4.00 for each additional page. The rest of the fee is placed within various other accounts. This fund includes Clerk County operations and Clerk Court-related costs that are a county obligation. This fund also receives an allocation from the State side of the Clerk as part of the annual budget.

SERVICE LEVELS

Funding of \$30,000 was provided for the additional 1,300 part-time hours.

REVENUE

Charges for Services

This category includes the various fees collected by the Clerk of the Court, the largest of which include \$2.6 million for court costs and fees, \$565,000 for passport application fees, \$500,000 for document stamps revenue, \$250,000 for court civil -marriage license, and \$120,000 for tax deeds and certified mail fees. The change in this category 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.

Miscellaneous Revenue

This amount represents anticipated interest earnings for FY 25.

Fund Balance Appropriation

This amount represents the transfer from fund balance to balance the fund.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. There are no wage increases included in the FY24-25 budget except for public safety step increases. FY23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements have been reached with IAFF 2024-629-E and FOP 2024-630-E and negotiations for the successor agreements for non-public safety unions will commence in the coming months. The estimated budget impact of wage increases were included in the FY24-25 budget in a designated contingency totaling \$58 million. Separate legislation will be filed to move funding to the appropriate department budgets. Of that \$58 million contingency, departments that report to the Sheriff will receive a total of \$32.7 million, the Fire and Rescue department will receive a total of \$19.8 million, non-public safety areas and departments will receive the remaining \$5.5 million. The net decrease in this category is mainly due to the decrease of \$70,221 in pension costs. This was somewhat offset by the additional funding of \$30,000 for part-time hours, and the increase of \$11,663 in employer-provided benefits.

Operating Expenses

This category is made up of various small items, the largest of which are computer system maintenance and security costs of \$1.38 million and supervision allocation costs from the State side of Clerk's operations of \$617,334. The net decrease is being driven by the transferring of the facility costs of \$1.68 million to the general fund.

Other Uses

This category includes funding for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP

The full-time position cap is unchanged from the prior year. Part time hours were increased by 1,300 hours as part of the budget process.

Tax Collector
Subfund - 00193

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Permits, Fees and Special Assessments	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	26,110	4,500	45,949	921.1%	41,449
Transfers From Other Funds	12,593,452	15,143,140	14,543,163	(4.0%)	(599,977)
TOTAL REVENUE	23,667,976	25,946,545	25,852,105	(0.4%)	(94,440)
EXPENDITURES					
Personnel Expenses	17,471,402	19,627,671	19,858,792	1.2%	231,121
Operating Expenses	6,859,193	6,168,873	5,993,312	(2.8%)	(175,561)
Capital Outlay	347,373	150,001	1	(100.0%)	(150,000)
TOTAL EXPENDITURES	24,677,968	25,946,545	25,852,105	(0.4%)	(94,440)

AUTHORIZED POSITION CAP

	Adopted	Approved	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 is a Constitutional Office within the consolidated City of Jacksonville and includes three divisions: Branch Agencies, Current and Delinquent Taxes and Supervision and General Collections. There are currently nine branches and one satellite office which processes various transactions such as property and local business taxes, driver's license services and fast title services.

SERVICE LEVELS

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

REVENUE

Permits, Fees and Special Assessments

This category includes collection fee revenues for JEA Permit Fees.

Charges for Services

This category includes a variety of taxes and fees, the largest of which include \$3.11 million in Form 100 and tag registrations, \$2.89 million in driver's license renewal fees and \$1.95 million in tax redemption fees.

Miscellaneous Revenue

This category houses miscellaneous sales and charges, and cash over-short.

Transfers from Other Funds

This amount represents the transfer from the General Fund (SF 00111) to balance up the fund.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. There are no wage increases included in the FY24-25 budget except for public safety step increases. FY23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements have been reached with IAFF 2024-629-E and FOP 2024-630-E and negotiations for the successor agreements for non-public safety unions will commence in the coming months. The estimated budget impact of wage increases were included in the FY24-25 budget in a designated contingency totaling \$58 million. Separate legislation will be filed to move funding to the appropriate department budgets. Of that \$58 million contingency, departments that report to the Sheriff will receive a total of \$32.7 million, the Fire and Rescue department will receive a total of \$19.8 million, non-public safety areas and departments will receive the remaining \$5.5 million. The change in this category is due to the normal process of running the department.

Operating Expenses

This category is made of various small items and several large expenditures including \$1.94 million in computer system maintenance and security costs, \$1.77 million in rentals of land and allocated building costs, and \$791,500 in postage costs. The net decrease is being driven by decreases of \$145,309 in general liability insurance costs, and \$108,929 in facility costs.

AUTHORIZED POSITION CAP

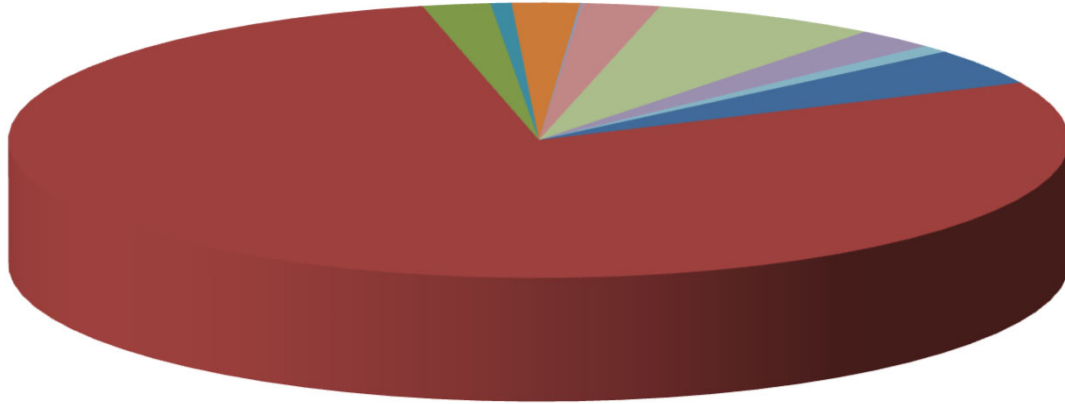
The authorized position cap and part-time hours are unchanged from the prior year.

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SPECIAL REVENUE FUNDS

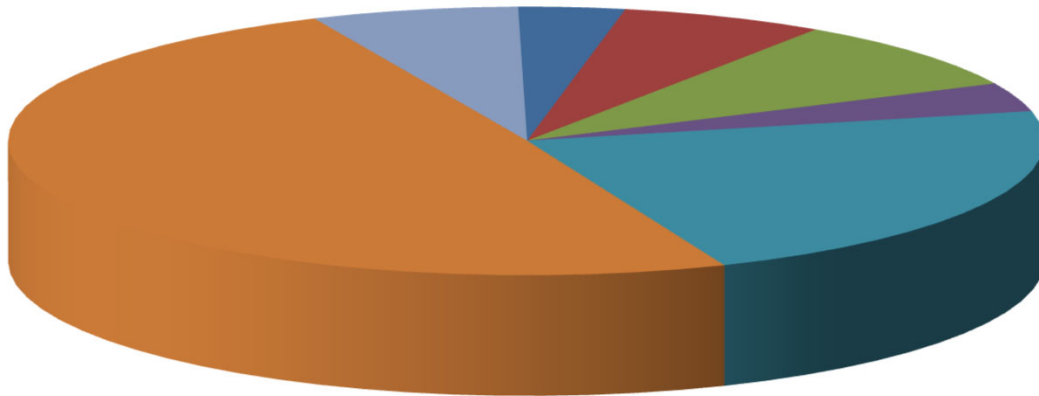
SPECIAL REVENUE FUNDS

REVENUE BY CATEGORY



- | | |
|--|--|
| <ul style="list-style-type: none"> ■ Property Taxes 4.3% ■ Permits, Fees and Special Assessments 2.1% ■ State Shared Revenue .6% ■ Fines and Forfeits .1% ■ Transfers From Other Funds 6.9% ■ Fund Balance Appropriation .9% | <ul style="list-style-type: none"> ■ Other Taxes 78.1% ■ Intergovernmental Revenue .0% ■ Charges for Services 2.1% ■ Miscellaneous Revenue 2.4% ■ Transfers From Component Units 2.5% |
|--|--|

EXPENDITURES BY CATEGORY



- | | |
|---|--|
| <ul style="list-style-type: none"> ■ Personnel Expenses 3.3% ■ Debt Service 8.6% ■ Grants, Aids & Contributions 22.3% ■ Other Uses 6.5% | <ul style="list-style-type: none"> ■ Operating Expenses 6.3% ■ Capital Outlay 3.5% ■ Transfers to Other Funds 49.5% |
|---|--|

SPECIAL REVENUE FUNDS
Summary of Subfunds

SF	Description	Personnel Expenses	Operating Expenses	Capital Outlay	Debt Service	Grants, Aids & Contrib.	Transfers to Other Funds	Other Uses	Approved Budget
10101	Concurrency Management System	619,032	122,494	1				101,596	843,123
10201	Air Pollution Tag Fee	439,607	97,981	1				46,992	584,581
10301	Tourist Development Council	225,201	9,972,091				813,552	26,425	11,037,269
10304	Tourist Development Special Revenue		738,600					250,001	988,601
10401	Streets & Highways 5-Year Road Program			4,920,949		4,920,949			9,841,898
10402	Local Option Half Cent Transportation					130,616,426			130,616,426
10403	Local Option Gas Tax-Fund			5,081,586		30,489,515			35,571,101
10404	5 Cent Local Option Gas Tax			10,124,649		20,249,298			30,373,947
10405	9 Cent Local Option Gas Tax			2,268,018		4,536,036			6,804,054
10701	911 Emergency User Fee	457,519	6,879,229	1,608,673					8,945,421
10801	Downtown Northbank CRA Trust		8,228,195	7,275,000	1,985,676		2,500	1,000,000	18,491,371
10802	Downtown Southbank CRA Trust		5,835,438		365,856		2,500	1,550,000	7,753,794
10803	Jacksonville Beach Tax Increment					11,363,656			11,363,656
10805	King Soutel Crossing CRA Trust Fund	42,483	3,645,857				2,500		3,690,840
10806	Arlington CRA Trust	145,240	2,852,747				2,500		3,000,487
10901	Kids Hope Alliance Fund	5,105,811	1,521,914	2	406,355		250,000	46,968,032	54,252,114
10904	Kids Hope Alliance Trust Fund		1			199,999			200,000
10905	Youth Travel Trust - KHA					50,000			50,000
10906	Jacksonville Upward Mobility Program		310,000						310,000
11001	Better Jacksonville Trust Fund BJP				73,131,384		447,372,621		520,504,005
11103	Homelessness Initiatives Special Revenue							2,240,000	2,240,000
11301	Huguenot Park	715,602	385,364	2				107,147	1,208,115
11302	Kathryn A Hanna Park Improvement	1,125,565	1,274,523	2			760,000	183,963	3,344,053
11306	Florida Boater Improvement Program		110,000						110,000
11308	Cecil Field Commerce Center	649,424	911,672	2				120,706	1,681,804
11312	Cecil Commerce Center		2,647,180				700,000	4,576	3,351,756
11404	Beach Erosion - Local							500,000	500,000

SF	Description	Personnel Expenses	Operating Expenses	Capital Outlay	Debt Service	Grants, Aids & Contrib.	Transfers to Other Funds	Other Uses	Approved Budget
11501	Animal Care & Protective Svs Programs	164,885	945,137						1,110,022
11507	Driver Education Safety Trust Fund					300,034			300,034
11518	Jacksonville Veterans Memorial Trust		52,687					10,001	62,688
11526	General Trust & Agency - Carryforward					267,468	391,719	(142,721)	516,466
11528	General Trust & Agency		775,000						775,000
11532	Art In Public Places Trust Fund		39,315	157,260					196,575
15104	Building Inspection	18,196,426	6,922,399	2				1,018,677	26,137,504
15106	Veterinary Services		191,000						191,000
15107	Library Conference Facility Trust	229,709	93,246	3					322,958
15111	Opioid Settlement Fund	768,795	42,201	2,000				4,768,478	5,581,474
15202	Court Cost Courthouse Trust Fund		835,489		2,059,614				2,895,103
15203	Recording Fees Technology		1,495,050	120,601					1,615,651
15204	Duval County Teen Court Programs Trust	378,287	122,179						500,466
15213	Court Costs \$65 Fee FS: 939 185	551,376	529,870	100,000		500,000			1,681,246
15302	Hazardous Waste Program - SQG	316,833	61,378					85,335	463,546
15304	Tree Protection & Related Expenditures	93,862	479,972						573,834
Total Special Revenue Funds		30,225,657	58,118,209	31,658,751	77,948,885	203,493,381	450,297,892	58,839,208	910,581,983

Concurrency Management System
Subfund - 10101

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Permits, 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
Miscellaneous Revenue	45,056	35,726	62,123	73.9%	26,397
TOTAL REVENUE	885,208	745,726	843,123	13.1%	97,397
EXPENDITURES					
Personnel Expenses	389,712	548,403	619,032	12.9%	70,629
Operating Expenses	87,460	120,183	122,494	1.9%	2,311
Capital Outlay	0	1	1	0.0%	0
Other Uses	43,228	77,139	101,596	31.7%	24,457
TOTAL EXPENDITURES	520,400	745,726	843,123	13.1%	97,397

AUTHORIZED POSITION CAP

	Adopted	Approved	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

Municipal Code Section 111.520 and 655

Code section 111.520 created the Concurrency Management System Fund in which all fees received by the City in connection with applications (including applications fees for mobility fee calculation certificate extension requests but not the inflation fees associated therewith), appeals, administration, enforcement and management of the Concurrency Management System, together with all interest accrued thereon are deposited. This fund ensures the availability of public facilities (except traffic circulation and mass transit), the adequacy of those facilities at adopted levels of service concurrent with the impacts of development. This fund also provides funding for traffic circulation and mass transit public facilities at the adopted performance standards consistent with the 2030 Mobility Plan. The Concurrency Management System provides the local structure for administering Chapter 163, Part II, of Florida Statutes. This is implemented through the Concurrency and Mobility Management System (CMMS), which measures the potential impact of a proposed development on the adopted minimum levels of service for all public facilities (except traffic circulation and mass transit) and manages the collection of mobility fees pertaining to traffic circulation and mass transit public facilities consistent with the 2030 Mobility Plan (as established in the 2030 Comprehensive Plan) when an application for a final development order or final development permit is submitted.

SERVICE LEVELS

One additional City Planner position and \$60,188 in funding for associated personnel and computer equipment costs were added during the FY 25 budget process.

REVENUE

Permits, Fees and Special Assessments

This category represents anticipated mobility plan management fees.

Charges for Services

The category represents fees collected including concurrency management fees and Duval County School Board fees.

Miscellaneous Revenue

This category represents anticipated interest income.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. There are no wage increases included in the FY24-25 budget except for public safety step increases. FY23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements have been reached with IAFF 2024-629-E and FOP 2024-630-E and negotiations for the successor agreements for non-public safety unions will commence in the coming months. The estimated budget impact of wage increases were included in the FY24-25 budget in a designated contingency totaling \$58 million. Separate legislation will be filed to move funding to the appropriate department budgets. Of that \$58 million contingency, departments that report to the Sheriff will receive a total of \$32.7 million, the Fire and Rescue department will receive a total of \$19.8 million, non-public safety areas and departments will receive the remaining \$5.5 million. The net increase in this category is being driven by costs associated with the additional position moved into this Department as detailed in the Authorized Position Cap section.

Operating Expenses

This category is made of various small items, the largest of which include a \$34,860 supervision allocation allocated to each division within Planning and Development, \$26,198 in dues and subscription, and \$24,938 in computer system maintenance and security costs.

Other Uses

This category houses the charge for the City's indirect cost recovery study, as well as \$80,264 in estimated excess revenue placed in cash carryover pending future council approved appropriations.

AUTHORIZED POSITION CAP

A City Planner II position was added during the FY 25 budget process to manage increased workloads in the department.

Air Pollution Tag Fee
Subfund - 10201

	Actuals	Adopted	Approved	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)
Miscellaneous Revenue	5,945	8,031	5,083	(36.7%)	(2,948)
Fund Balance Appropriation	87,575	0	58,982		58,982
TOTAL REVENUE	529,857	699,491	584,581	(16.4%)	(114,910)
EXPENDITURES					
Personnel Expenses	314,596	428,400	439,607	2.6%	11,207
Operating Expenses	86,335	94,471	97,981	3.7%	3,510
Capital Outlay	105,242	111,679	1	(100.0%)	(111,678)
Other Uses	64,941	64,941	46,992	(27.6%)	(17,949)
TOTAL EXPENDITURES	571,114	699,491	584,581	(16.4%)	(114,910)

AUTHORIZED POSITION CAP

	Adopted	Approved	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

Municipal Code Section 111.750

The Air Pollution Tag fee within the Environmental Quality Division helps support activities which ensure compliance with the National Ambient Air Quality Standards (NAAQS). Activities include but are not limited to permit compliance, inspection of air pollution sources and citizen complaints.

SERVICE LEVELS

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

REVENUE

State Shared Revenue

This amount represents anticipated revenue from auto license air pollution control fees.

Miscellaneous Revenue

This category includes the anticipated interest earnings for FY 25.

Fund Balance Appropriation

Fund balance is being appropriated to balance the fund.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. There are no wage increases included in the FY24-25 budget except for public safety step increases. FY23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements have been reached with IAFF 2024-629-E and FOP 2024-630-E and negotiations for the successor agreements for non-public safety unions will commence in the coming months. The estimated budget impact of wage increases were included in the FY24-25 budget in a designated contingency totaling \$58 million. Separate legislation will be filed to move funding to the appropriate department budgets. Of that \$58 million contingency, departments that report to the Sheriff will receive a total of \$32.7 million, the Fire and Rescue department will receive a total of \$19.8 million, non-public safety areas and departments will receive the remaining \$5.5 million. Any change in this category is due to the normal process of running the department.

Operating Expenses

This category includes various expenditures, the largest of which includes \$25,124 in computer system maintenance and security costs, \$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.

Other Uses

This category includes the annual charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

Tourist Development Council
Subfund - 10301

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Other Taxes	10,663,231	10,940,075	10,534,102	(3.7%)	(405,973)
Miscellaneous Revenue	160,212	148,458	253,167	70.5%	104,709
Fund Balance Appropriation	4,000,000	0	250,000		250,000
TOTAL REVENUE	14,823,443	11,088,533	11,037,269	(0.5%)	(51,264)
EXPENDITURES					
Personnel Expenses	201,854	212,120	225,201	6.2%	13,081
Operating Expenses	8,843,291	10,174,561	9,972,091	(2.0%)	(202,470)
Transfers to Other Funds	2,772,800	683,940	813,552	19.0%	129,612
Other Uses	17,912	17,912	26,425	47.5%	8,513
TOTAL EXPENDITURES	11,835,857	11,088,533	11,037,269	(0.5%)	(51,264)

AUTHORIZED POSITION CAP

	Adopted	Approved	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

Municipal Code Section 111.600 and Chapter 70 and 666
Florida State Statute 125.104

The Tourist Development Council (TDC) is the governing body that oversees the collection and distribution of the local-option tourist development tax, as well as administering the Tourist Development Plan adopted by City Council. This fund receives two cents of the total six cent tax levy on lodging within Duval County. The TDC uses this as funding for operations and to contract with "Visit Jacksonville" to perform services under the Tourist Development Plan defined in section 666.108.

SERVICE LEVELS

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

REVENUE

Other Taxes

This category includes the estimated 2 Cent Tourist Development Tax collections for FY 25.

Miscellaneous Revenue

This category represents anticipated interest income for FY 25. The amount is based on the fund's average cash balance and the anticipated interest rate.

Fund Balance Appropriation

Fund balance is appropriated to balance the fund.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. There are no wage increases included in the FY24-25 budget except for public safety step increases. FY23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements have been reached with IAFF 2024-629-E and FOP 2024-630-E and negotiations for the successor agreements for non-public safety unions will commence in the coming months. The estimated budget impact of wage increases were included in the FY24-25 budget in a designated contingency totaling \$58 million. Separate legislation will be filed to move funding to the appropriate department budgets. Of that \$58 million contingency, departments that report to the Sheriff will receive a total of \$32.7 million, the Fire and Rescue department will receive a total of \$19.8 million, non-public safety areas and departments will receive the remaining \$5.5 million. Any change in this category is due to the normal process of running the department.

Operating Expenses

This category contains various small operating costs as well as trust fund authorized expenditures, which make up \$9.92 million of the total budget and account for \$199,453 of the decrease from the prior year. A breakdown of the expense budget for the TDC can be found in budget ordinance 2024-0504-E schedule W.

Transfers to Other Funds

The FY 25 budget includes a transfer, approved by the TDC, to the tourist development special revenue fund (SF 10304).

Other Uses

This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged from the prior year.

Tourist Development Special Revenue
Subfund - 10304

	Actuals FY 2022-2023	Adopted FY 2023-2024	Approved FY 2024-2025	Change From Prior Year	
				Percent	Dollar
REVENUE					
Miscellaneous Revenue	193,674	106,061	175,049	65.0%	68,988
Transfers From Other Funds	2,772,800	683,940	813,552	19.0%	129,612
TOTAL REVENUE	2,966,474	790,001	988,601	25.1%	198,600
EXPENDITURES					
Operating Expenses	1,572,430	290,001	738,600	154.7%	448,599
Other Uses	0	500,000	250,001	(50.0%)	(249,999)
TOTAL EXPENDITURES	1,572,430	790,001	988,601	25.1%	198,600

AUTHORIZED POSITION CAP

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

TOURIST DEVELOPMENT SPECIAL REVENUE SUBFUND 10304

BACKGROUND

Municipal Code Section 111.600 and 666.108

Florida State Statute 125.104

This fund contains the Contingency, Development, Equestrian Grant, and Convention Grants accounts of the Plan. The Contingency account is to be used to fund unforeseen opportunities of major significance to tourism in the City and does not require further City Council approval. The Development account is to be used for the purpose of acquiring, constructing, extending, enlarging, remodeling, or improving publicly owned convention centers, coliseums (e.g., arena), or auditoriums (e.g., performing arts center) and aquariums or museums that are publicly owned and operated or owned and operated by a not-for-profit organization and open to the public and requires further City Council approval for appropriation. The Equestrian Grant account is to be used for equestrian center grant awards and does not require further City Council approval. The Convention Grant account is to be used for convention grant awards and does not require further City Council approval.

A breakdown of the expense budget for the TDC can be found in budget ordinance 2024-0504-E schedule W.

SERVICE LEVELS

Additional funding for convention grants is appropriated in FY 25.

REVENUE

Miscellaneous Revenue

This category represents anticipated interest income for FY 25. The amount is based on the fund's average cash balance and the anticipated interest rate.

Transfers From Other Funds

The FY 25 budget includes a transfer, approved by the TDC, from the tourist development's annual operating fund (SF 10301).

EXPENDITURES

Operating Expenses

This category includes \$725,000 for convention grants, and \$13,600 for industry development. The increase in this category is made of increases of \$435,000 for convention grants, and \$13,599 for industry development.

Other Uses

This category includes \$250,000 for Section 666.108(d)(2) contingency. The FY24 contingency of \$250,000 for development account has been removed.

Streets & Highways 5-Year Road Program
 Subfund - 10401

	Actuals	Adopted	Approved	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
Miscellaneous Revenue	317,023	0	0		0
Transfers From Component Units	4,993,097	4,500,101	4,920,949	9.4%	420,848
TOTAL REVENUE	11,071,449	9,000,202	9,841,898	9.4%	841,696
EXPENDITURES					
Capital Outlay	4,663,674	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
Other Uses	(34,400)	0	0		0
TOTAL EXPENDITURES	9,489,339	9,000,202	9,841,898	9.4%	841,696

AUTHORIZED POSITION CAP

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

**STREETS AND HIGHWAYS 5-YEAR ROAD PROGRAM
SUBFUND 10401**

BACKGROUND

Florida State Statute 206.41(1)(a)

Funding budgeted in the Streets and Highways 5-Year Road Program is used for major road and drainage projects and debt service in accordance with the Better Jacksonville Plan and the interlocal agreement, as amended, between the City and the Jacksonville Transportation Authority (JTA). Effective September 1, 2016 an extension of the Local Option Gas Tax approved the 50/50 split of the 5th and 6th cent gas tax between the City and JTA.

REVENUE

State Shared Revenue

This represents 50% of the estimated 5th and 6th Cent Gas Tax revenues for FY 25.

Transfers From Component Units

This amount represents tax revenue that is received by the City and sent to a fiscal agent per the Interlocal agreement with the Jacksonville Transit Authority. Those funds are redistributed back to the City and are used to fund capital projects.

EXPENDITURES

Capital Outlay

This is the funding available for FY 25 Capital Improvement Plan projects. Information on these projects are included in the FY 2025-2029 Capital Improvement Plan and can be found in the Capital Project section of this document and on the City's website.

- | | |
|---|-------------|
| ➤ Roadway Resurfacing - Roadway Resurfacing | \$420,949 |
| ➤ Major Outfall Ditch Restoration/Cleaning | \$4,500,000 |

Grants, Aids & Contributions

This is a pass through of intergovernmental revenue based upon 50% of the 5th and 6th Cent Gas tax revenues in accordance of the Better Jacksonville Plan Interlocal agreement between the City and the Jacksonville Transit Authority. Funds are transferred to a fiscal agent for distribution to JTA.

Local Option Half Cent Transportation
Subfund - 10402

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Other Taxes	128,012,366	134,298,864	130,616,426	(2.7%)	(3,682,438)
Miscellaneous Revenue	274,998	0	0		0
TOTAL REVENUE	128,287,364	134,298,864	130,616,426	(2.7%)	(3,682,438)
EXPENDITURES					
Grants, Aids & Contributions	127,976,200	134,298,864	130,616,426	(2.7%)	(3,682,438)
TOTAL EXPENDITURES	127,976,200	134,298,864	130,616,426	(2.7%)	(3,682,438)

AUTHORIZED POSITION CAP

	Adopted	Approved	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

BACKGROUND

Florida State Statute 212.055(1)

The local option half-cent sales tax for transportation was approved by referendum in 1988. The sales tax is first used to make all debt service payments due on Transportation Sales Tax Revenue bonds and then is distributed pursuant to the terms and conditions of the interlocal agreement, as amended, between the City and the Jacksonville Transportation Authority (JTA). The funding provides for the construction and maintenance of the City's roads and bridges as well as the operation and maintenance of the City's mass transit system.

REVENUE

Other Taxes

The category includes the FY 25 estimated revenues to be generated from the local option half-cent sales tax.

EXPENDITURES

Grants, Aids & Contributions

This category houses the pass-through of the local option half-cent sales tax for transportation to the JTA. The funding will be used to make debt service payments and support mass transit operations.

Local Option Gas Tax-Fund
Subfund - 10403

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Other Taxes	31,749,989	31,907,198	30,489,515	(4.4%)	(1,417,683)
Miscellaneous Revenue	84,467	0	0		0
Transfers From Component Units	5,351,991	5,317,866	5,081,586	(4.4%)	(236,280)
TOTAL REVENUE	37,186,447	37,225,064	35,571,101	(4.4%)	(1,653,963)
EXPENDITURES					
Capital Outlay	5,252,084	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)
Other Uses	(5,500)	0	0		0
TOTAL EXPENDITURES	37,470,829	37,225,064	35,571,101	(4.4%)	(1,653,963)

AUTHORIZED POSITION CAP

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

LOCAL OPTION GAS TAX SUBFUND 10403

BACKGROUND

Municipal Code Section 111.515 and 799 Part 1

Florida State Statute 206.41(1)e and 336.025

The Local Option Gas Tax is the City's share of the six-cent local option gas tax collected on every gallon of motor fuel sold in Duval County. Ordinance 2013-820-E amended the interlocal agreement between the City and the Jacksonville Transportation Authority (JTA), as amended, five-cents of the gas tax revenue recorded will be transferred to JTA as a mass-transit subsidy with the remaining one-cent to be retained by the City. Eligible uses of the funding include pedestrian safety improvements, drainage projects, street lighting, traffic signs and signals, bridge maintenance and operation and debt service for transportation capital projects.

REVENUE

Other Taxes

This represents the FY 25 estimated revenue to be received from the local option six-cent gas tax.

Transfers From Component Units

This amount represents the tax revenue that is redistributed back to the City, from the fiscal agent, and used to fund capital projects.

EXPENDITURES

Capital Outlay

This is the funding available for FY 25 Capital Improvement Plan projects. Information on these projects are included in the FY 2025-2029 Capital Improvement Plan and can be found in the Capital Project section of this document and on the City's website.

➤ ADA Compliance-Curb Ramps Sidewalks	\$1,016,317
➤ Countywide Intersection Imp,Brge-Bridges	\$1,900,000
➤ Countywide Intersection Imp-Intersection	\$1,500,000
➤ Pavement Markings	\$403,287
➤ Traffic Signalization - Fiber Optic	\$261,982

Grants Aids & Contributions

This category contains the total revenue received by the City, as seen in Other Taxes, which is sent to the fiscal agent. The fiscal agent will then remit the City and JTA their applicable portions based on the agreement.

5 Cent Local Option Gas Tax
Subfund - 10404

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Other Taxes	22,441,538	20,977,931	20,249,298	(3.5%)	(728,633)
Transfers From Component Units	9,611,208	10,488,966	10,124,649	(3.5%)	(364,317)
TOTAL REVENUE	32,052,746	31,466,897	30,373,947	(3.5%)	(1,092,950)
EXPENDITURES					
Capital Outlay	9,269,960	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)
Other Uses	39,900	0	0		0
TOTAL EXPENDITURES	30,449,417	31,466,897	30,373,947	(3.5%)	(1,092,950)

AUTHORIZED POSITION CAP

	Adopted	Approved	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

BACKGROUND

Municipal Code Section 799 Part 2

Florida State Statute 336.025

During fiscal year 2020-2021 the City Council approved Ordinance 2021-223-E which enacted the levy of the 5 – Cent Local Option Gas Tax commencing January 1, 2022, through December 31, 2051. The 5 - Cent Local Option Gas Tax is the tax of five cents on every gallon of motor fuel sold in Duval County. Diesel fuel is not subject to this tax. The 5 – Cent LOGT revenue is split between the City and the Jacksonville Transportation Authority (JTA) in accordance with the Interlocal Agreement, each entity will receive two and one-half cents (\$0.025).

The tax proceeds can be used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted comprehensive plan or expenditures needed to meet immediate local transportation problems and other transportation-related expenditures that are critical for building comprehensive roadway networks by local governments. Eligible uses of funding are: construction of new roads, the reconstruction or resurfacing of existing roads, or the paving of existing graded roads are deemed to increase capacity, and such projects can be included in the capital improvements element of an adopted comprehensive plan.

REVENUE

Other Taxes

This represents the estimated revenue to be received in FY 25 from the local option five-cent gas tax.

Transfers From Component Units

This amount represents the tax revenue that is redistributed back to the City, from the fiscal agent, and used to fund capital projects.

EXPENDITURES

Capital Outlay

This is the funding available for FY 25 Capital Improvement Plan projects. Information on these projects are included in the FY 2025-2029 Capital Improvement Plan and can be found in the Capital Project section of this document and on the City's website.

- | | |
|-----------------------|-------------|
| ➤ Pavement Markings | \$596,713 |
| ➤ Roadway Resurfacing | \$9,527,936 |

Grants Aids & Contributions

This category contains the total revenue received by the City, as seen in Other Taxes, which is sent to the fiscal agent. The fiscal agent will then remit the City and JTA their applicable portions based on the agreement.

9 Cent Local Option Gas Tax
Subfund - 10405

	Actuals FY 2022-2023	Adopted FY 2023-2024	Approved FY 2024-2025	Change From Prior Year	
				Percent	Dollar
REVENUE					
Other Taxes	4,659,039	4,829,345	4,536,036	(6.1%)	(293,309)
Transfers From Component Units	2,090,419	2,414,673	2,268,018	(6.1%)	(146,655)
TOTAL REVENUE	6,749,458	7,244,018	6,804,054	(6.1%)	(439,964)
EXPENDITURES					
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 EXPENDITURES	6,319,435	7,244,018	6,804,054	(6.1%)	(439,964)

AUTHORIZED POSITION CAP

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

9th CENT LOCAL OPTION GAS TAX SUBFUND 10405

BACKGROUND

Municipal Code Section 799 Part 3

Florida State Statute 336.025

During fiscal year 2020-2021 the City Council approved Ordinance 2021-223-E which enacted the levy of the Ninth-Cent Fuel Tax commencing January 1, 2022, through December 31, 2051. The Ninth-Cent Fuel Tax is the tax of one cent on every gallon of motor fuel sold in Duval County. While diesel fuel also has a Ninth-Cent fuel tax, the diesel fuel tax was not included in this legislation because it was already authorized by State law. The Ninth-Cent Fuel Tax revenue is split between the City and the Jacksonville Transportation Authority (JTA) in accordance with the Interlocal Agreement with each receiving one-half cent (\$0.005).

Eligible uses of funding are: public transportation operations and maintenance, roadway and right-of-way maintenance, roadway and right-of-way drainage, streetlight installation, operation, maintenance, and repair, traffic signs, traffic engineering, signalization, and pavement markings installation, operation, and repair, bridge maintenance and operation, and debt service for capital projects including construction or reconstruction of roads and sidewalks.

REVENUE

Other Taxes

This represents the estimated revenue to be received in FY 25 from the local option ninth-cent gas tax.

Transfers From Component Units

This amount represents the tax revenue that is redistributed back to the City, from the fiscal agent, and used to fund capital projects.

EXPENDITURES

Capital Outlay

This is the funding available for FY 25 Capital Improvement Plan projects. Information on these projects are included in the FY 2025-2029 Capital Improvement Plan and can be found in the Capital Project section of this document and on the City's website.

- | | |
|---------------------------------------|-------------|
| ➤ Roadway Sign Stripe And Signal | \$1,930,000 |
| ➤ Traffic Signalization - Fiber Optic | \$238,018 |
| ➤ Traffic Street Lights | \$100,000 |

Grants Aids & Contributions

This category contains the total revenue received by the City, as seen in Other Taxes, which is sent to the fiscal agent. The fiscal agent will then remit the City and JTA their applicable portions based on the agreement.

911 Emergency User Fee
Subfund - 10701

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services	5,111,914	5,482,503	5,855,041	6.8%	372,538
Miscellaneous Revenue	187,870	165,119	241,917	46.5%	76,798
Fund Balance Appropriation	0	1,975,734	2,848,463	44.2%	872,729
TOTAL REVENUE	5,299,784	7,623,356	8,945,421	17.3%	1,322,065
EXPENDITURES					
Personnel Expenses	459,446	418,948	457,519	9.2%	38,571
Operating Expenses	4,502,752	5,751,662	6,879,229	19.6%	1,127,567
Capital Outlay	141,405	1,397,235	1,608,673	15.1%	211,438
Other Uses	55,511	55,511	0	(100.0%)	(55,511)
TOTAL EXPENDITURES	5,159,114	7,623,356	8,945,421	17.3%	1,322,065

AUTHORIZED POSITION CAP

	Adopted	Approved	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 and F.S 365.171

The fund provides for the maintenance and operations of the system for Duval County, including ADA accessibility. According to Section 365.172 (9) (b) of the Florida Statutes, "all costs directly attributable to the establishment or provision of E911 service and contracting for E911 services are eligible for expenditure of moneys derived from imposition of the fee authorized by this section."

SERVICE LEVELS

One-time funding of \$1.55 million was provided to cover the costs for re-location, as well as the purchase of office furniture and equipment. Additional funding of \$22,730 was provided for employee training and travel.

REVENUE

Charges for Services

This category houses FY 25 anticipated revenue for a monthly landline fee of \$0.44 per unit and a monthly wireless prepaid cellphone fee of \$0.40 per unit.

Miscellaneous Revenue

This category includes estimated interest earnings for FY 25.

Fund Balance Appropriation

Fund balance is being appropriated to balance revenues and expenditures.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. There are no wage increases included in the FY24-25 budget except for public safety step increases. FY23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements have been reached with IAFF 2024-629-E and FOP 2024-630-E and negotiations for the successor agreements for non-public safety unions will commence in the coming months. The estimated budget impact of wage increases were included in the FY24-25 budget in a designated contingency totaling \$58 million. Separate legislation will be filed to move funding to the appropriate department budgets. Of that \$58 million contingency, departments that report to the Sheriff will receive a total of \$32.7 million, the Fire and Rescue department will receive a total of \$19.8 million, non-public safety areas and departments will receive the remaining \$5.5 million. The net increase in this category is mainly from increases in employee benefit costs.

Operating Expenses

This category is made of various small items and several large expenditures, including roughly \$2.56 million to reimburse both JSO and JFRD for a portion of call taker costs, \$2.0 million for hardware-software maintenance and licenses, \$1.06 million for telephone and telegraph costs, \$556,200 for repairs and maintenance costs, and \$548,559 for miscellaneous services and charges. The net increase is being driven by increases of \$923,816 in hardware-software maintenance and licenses, and \$261,166 to reimburse both JSO and JFRD for a portion of call taker costs

Capital Outlay

This amount represents funding provided for the replacement of obsolete equipment in FY 25.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

Downtown Northbank CRA Trust
Subfund - 10801

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Property Taxes	11,528,182	14,095,607	13,977,578	(0.8%)	(118,029)
Miscellaneous Revenue	7,135,529	3,707,799	4,513,793	21.7%	805,994
Fund Balance Appropriation	388,084	0	0		0
TOTAL REVENUE	19,051,795	17,803,406	18,491,371	3.9%	687,965
EXPENDITURES					
Operating Expenses	5,718,039	7,490,194	8,228,195	9.9%	738,001
Capital Outlay	1,371,034	7,750,000	7,275,000	(6.1%)	(475,000)
Debt Service	1,985,629	1,985,712	1,985,676	0.0%	(36)
Grants, Aids & Contributions	0	75,000	0	(100.0%)	(75,000)
Transfers to Other Funds	2,500	2,500	2,500	0.0%	0
Other Uses	60,000	500,000	1,000,000	100.0%	500,000
TOTAL EXPENDITURES	9,137,202	17,803,406	18,491,371	3.9%	687,965

AUTHORIZED POSITION CAP

	Adopted	Approved	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

Municipal Code Section 106 Part 3 Subpart D and 111.640

Florida State Statute Chapter 163

USD1B Downtown North Bank West and USD1C Downtown North Bank East Community Redevelopment Areas:

The Florida State Statutes require that 95% of ad valorem tax revenues collected within the boundaries of a tax increment district (TID) created under Chapter 163 must be paid to the TID by the city and/or county government that is the taxing body which contains the TID. The Downtown Northbank Community Redevelopment Areas (CRA) receive tax monies from the City of Jacksonville and these revenues may only be used for projects and/or programs contained in the CRA's community redevelopment plan and lie within the boundaries of the CRAs. Ordinance 2018-555-E amended the City municipal code related to its CRAs. This legislation created new all-years funds to house both the operations and capital projects for each CRA. Detailed information can be found in budget ordinance 2024-504-E Schedule V.

REVENUE

Property Taxes

This is the estimated value of 95% of the ad valorem tax revenue to be received on properties within the boundaries of the tax increment districts; Northwest USD1 B of \$9,048,021 and Northeast USD1 C of \$4,929,557

Miscellaneous Revenue

This category includes the FY 25 estimated interest income of \$1,175,423, tenant revenue of \$2,031,883, and scheduled repayments for previously approved economic development loans within the tax increment district including the recently restructured Lynch / 11E of \$800,000 and Carling of \$506,487. The net increase is primarily due to an estimated \$551,813 increase in interest income.

EXPENDITURES

Operating Expenses

This category includes funding for CRA administration and operating costs, various plan authorized expenditures, recaptured enhanced value (REV) grants, subsidies for the downtown parking garages, the Lynch / 11E building loan repayment and \$1,222,769 in unallocated plan authorized expenditures which are set aside for future appropriation by the CRA board. The change is primarily due to increased funding of \$588,995 set aside in unallocated plan authorized expenditures.

Capital Outlay

Capital funding has been provided for; Two Way Street Conversion \$6.5 million, LaVilla Heritage Trail - Gateway Entrances \$500,000 and urban art \$275,000.

Debt Service

This category includes the required debt service payment for the MPS Settlement (ref ord: 2022-137-E).

Transfers to Other Funds

This category houses a \$2,500 transfer to the General Fund Operating fund (SF 00111) to pay for the CRA annual independent audit.

Other Uses

This category houses \$1 million moved by City Council from Riverfront Plaza Restaurant capital construction to a designated Council contingency.

Downtown Southbank CRA Trust
Subfund - 10802

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Property Taxes	6,852,732	7,266,048	7,140,385	(1.7%)	(125,663)
Miscellaneous Revenue	435,418	366,990	613,409	67.1%	246,419
Fund Balance Appropriation	44,363	0	0		0
TOTAL REVENUE	7,332,513	7,633,038	7,753,794	1.6%	120,756
EXPENDITURES					
Operating Expenses	2,672,498	6,188,728	5,835,438	(5.7%)	(353,290)
Capital Outlay	0	1,050,000	0	(100.0%)	(1,050,000)
Debt Service	342,807	366,810	365,856	(0.3%)	(954)
Grants, Aids & Contributions	0	25,000	0	(100.0%)	(25,000)
Transfers to Other Funds	2,500	2,500	2,500	0.0%	0
Other Uses	0	0	1,550,000		1,550,000
TOTAL EXPENDITURES	3,017,805	7,633,038	7,753,794	1.6%	120,756

AUTHORIZED POSITION CAP

	Adopted	Approved	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

Municipal Code Section 106 Part 3 Subpart D and 111.640

Florida State Statute Chapter 163

USD1A Downtown South Bank Community Redevelopment Area:

The Florida State Statutes require that 95% of ad valorem tax revenues collected within the boundaries of a tax increment district (TID) created under Chapter 163 must be paid to the TID by the city and/or county government that is the taxing body which contains the TID. The Downtown Southbank Community Redevelopment Area (CRA) receive tax monies from the City of Jacksonville and these revenues may only be used for projects and/or programs contained in the CRA's community redevelopment plan and lie within the boundaries of the CRA. Ordinance 2018-555-E amended the City municipal code related to its CRAs. This legislation created new all-years funds to house both the operations and capital projects for each CRA. Detailed information can be found in budget ordinance 2024-504-E Schedule V.

REVENUE

Property Taxes

This is the estimated value of 95% of the ad valorem tax revenue to be received on properties within the boundaries of the tax increment district.

Miscellaneous Revenue

This category represents anticipated interest income for FY 25. The amount is based on the fund's average cash balance and the anticipated interest rate.

EXPENDITURES

Operating Expenses

This category includes funding for CRA administration and operating costs, various plan authorized expenditures, recaptured enhanced value (REV) grants, funding for JEA Southside Generating Station Public Infrastructure improvements and \$436,746 in unallocated plan authorized expenditures which are set aside for future appropriation by the CRA board. The decrease is primarily due to a \$500,000 reduction in funding for JEA Southside Generating Station Public Infrastructure improvements.

Debt Service

This is the debt service paid from the TID for the Strand Special Revenue bonds.

Transfers to Other Funds

This category houses a \$2,500 transfer to the General Fund – GSD (SF 00111) to pay for the CRA annual independent audit.

Other Uses

This category houses \$1,500,000 moved by City Council from St Johns River Park Restaurant capital construction to a designated Council contingency as well as \$50,000 for downtown development loans.

Jacksonville Beach Tax Increment - Non-CAFR
 Subfund - 10803

	Actuals FY 2022-2023	Adopted FY 2023-2024	Approved FY 2024-2025	Change From Prior Year	
				Percent	Dollar
REVENUE					
Property 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
EXPENDITURES					
Grants, Aids & Contributions	9,310,870	10,178,273	11,363,656	11.6%	1,185,383
TOTAL EXPENDITURES	9,310,870	10,178,273	11,363,656	11.6%	1,185,383

AUTHORIZED POSITION CAP

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

JACKSONVILLE BEACH TAX INCREMENT SUBFUND 10803

BACKGROUND

Florida State Statute Chapter 163

USD2A Jax Beach Downtown and USD2B Jax Beach South Bank Community Redevelopment Areas:

The Florida State Statutes require that 95% of ad valorem tax revenues collected within the boundaries of a tax increment district created under Chapter 163 must be paid to the tax increment district by the city and/or county government that is the taxing body which contains the tax increment district. The Jacksonville Beach Tax Increment Districts, including USD2 A and USD2 B, receives tax monies from both the City of Jacksonville Beach and the City of Jacksonville/Duval County. These revenues are collected and passed back to the Beaches communities per the interlocal agreement.

REVENUE

Property Taxes

This is the estimated value of 95% of the ad valorem tax revenue to be received on properties within the boundaries of the tax increment district. Per the interlocal agreement, Jacksonville Beach's millage rate shall be 3.2907 mills less than the General Service District rate.

EXPENDITURES

Grants, Aids and Contributions

These are the estimated values of 95% of the ad valorem tax revenue to be received on properties within the boundaries of the tax increment district which are passed back to the Beaches communities.

- Jacksonville Beach USD2 A \$7,280,472
- Jacksonville Beach USD2 B \$4,083,184

King Soutel Crossing CRA Trust Fund
Subfund - 10805

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Property Taxes	2,249,182	2,841,769	3,484,229	22.6%	642,460
Miscellaneous Revenue	213,897	102,469	206,611	101.6%	104,142
TOTAL REVENUE	2,463,079	2,944,238	3,690,840	25.4%	746,602
EXPENDITURES					
Personnel Expenses	0	0	42,483		42,483
Operating Expenses	86,213	2,941,738	3,645,857	23.9%	704,119
Capital Outlay	94,272	0	0		0
Grants, Aids & Contributions	21,948	0	0		0
Transfers to Other Funds	2,500	2,500	2,500	0.0%	0
TOTAL EXPENDITURES	204,933	2,944,238	3,690,840	25.4%	746,602

AUTHORIZED POSITION CAP

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

KING SOUDEL CROSSING CRA TRUST SUBFUND 10805

BACKGROUND:

Municipal Code Section 106 Part 3 Subpart D and 111.642

Florida State Statute Chapter 163

GSK General Service King / Soutel Community Redevelopment Area:

The Florida State Statutes require that 95% of ad valorem tax revenues collected within the boundaries of a tax increment district (TID) created under Chapter 163 must be paid to the TID by the city and/or county government that is the taxing body which contains the TID. The King / Soutel Crossing Community Redevelopment Area (CRA) receives tax monies from the City of Jacksonville and these revenues may only be used for projects and/or programs contained in the CRA's community redevelopment plan and lie within the boundaries of the CRA. Ordinance 2018-555-E amended the City municipal code related to its CRAs. This legislation created new all-years funds to house both the operations and capital projects for each CRA.

Detailed information can be found in budget ordinance 2024-504-E Schedule T.

REVENUE

Property Taxes

This is the estimated value of 95% of the ad valorem tax revenue to be received on properties within the boundaries of the tax increment district.

Miscellaneous Revenue

This category represents anticipated interest income for FY 25. The amount is based on the fund's average cash balance and the anticipated interest rate.

EXPENDITURES

Personnel Expenses

This category includes costs associated with a full-time employee that is split between this fund and the Arlington CRA Trust (SF 10806).

Operating Expenses

This category includes various administrative expenditures and \$3,498,094 in unallocated plan authorized expenditures which is set aside for future appropriation by the CRA board. The change is primarily due to increased funding of \$656,556 set aside in unallocated plan authorized expenditures.

Transfers to Other Funds

This category houses a \$2,500 transfer to the General Fund Operating fund (SF 00111) to pay for the CRA annual independent audit.

Arlington CRA Trust
Subfund - 10806

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Property Taxes	2,336,244	2,751,244	2,755,982	0.2%	4,738
Miscellaneous Revenue	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
EXPENDITURES					
Personnel Expenses	83,121	82,338	145,240	76.4%	62,902
Operating Expenses	1,366,932	2,817,053	2,852,747	1.3%	35,694
Transfers to Other Funds	43,800	2,500	2,500	0.0%	0
TOTAL EXPENDITURES	1,493,853	2,901,891	3,000,487	3.4%	98,596

AUTHORIZED POSITION CAP

	Adopted	Approved	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:

Municipal Code Section 106 Part 3 Subpart D and 111.645

Florida State Statute Chapter 163

GSRA General Services Renew Arlington Community Redevelopment Area:

The Florida State Statutes require that 95% of ad valorem tax revenues collected within the boundaries of a tax increment district (TID) created under Chapter 163 must be paid to the TID by the city and/or county government that is the taxing body which contains the TID. The Arlington Area Community Redevelopment Area (CRA) receives tax monies from the City of Jacksonville and these revenues may only be used for projects and/or programs contained in the CRA's community redevelopment plan and lie within the boundaries of the CRA. Ordinance 2018-555-E amended the City municipal code related to its CRAs. This legislation created new all-years subfunds to house both the operations and capital projects for each CRA.

Detailed information can be found in budget ordinance 2024-504-E Schedule S.

REVENUE

Property Taxes

This is the estimated value of 95% of the ad valorem tax revenue to be received on properties within the boundaries of the tax increment district.

Miscellaneous Revenue

This category represents anticipated interest income for FY 25. The amount is based on the fund's average cash balance and the anticipated interest rate.

EXPENDITURES

Personnel Expenses

This category includes costs associated with a full-time employee, housed in this fund, that is split between this fund and the King Soutel Crossing CRA Trust (SF 10805) as well as part-time employee(s).

Operating Expenses

This category includes various administrative expenditures, funding for the College Park infrastructure development grant of \$400,000 and \$2,277,229 in unallocated plan authorized expenditures which is set aside for future appropriation by the CRA board.

Transfers to Other Funds

This category houses a \$2,500 transfer to the General Fund Operating fund (SF 00111) for the cost of the annual independent financial audit of the CRA.

AUTHORIZED POSITION CAP

A full-time position and 248 part-time hours were added as part of the budget process.

Kids Hope Alliance Fund
Subfund - 10901

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Miscellaneous Revenue	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
EXPENDITURES					
Personnel Expenses	4,230,554	4,783,636	5,105,811	6.7%	322,175
Operating Expenses	1,507,332	1,540,291	1,521,914	(1.2%)	(18,377)
Capital Outlay	2,039	2	2	0.0%	0
Debt Service	406,895	407,709	406,355	(0.3%)	(1,354)
Grants, Aids & Contributions	33,676,744	0	0		0
Transfers to Other Funds	1,645,540	478,000	250,000	(47.7%)	(228,000)
Other Uses	0	46,968,032	46,968,032	0.0%	0
TOTAL EXPENDITURES	41,469,104	54,177,670	54,252,114	0.1%	74,444

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	42	42	0
Part Time Hours	107,100	25,000	(82,100)

KIDS HOPE ALLIANCE FUND SUBFUND 10901

BACKGROUND

Municipal Code Section 77.103

The Kids Hope Alliance or KHA is responsible for comprehensively developing, overseeing, managing, and implementing the essential services plan for kids as defined in Chapter 77. KHA is also responsible for improving the lives of children and youth in the City by working to ensure the safety, health, employability, and self-value of the children and youth and a more secure future for the children and youth.

SERVICE LEVELS

Part-time hours were reduced by 82,100 hours based on usage.

REVENUE

Miscellaneous Revenue

This category contains the FY25 anticipated interest income.

Transfers From Other Funds

This amount represents the transfer from the General Fund – General Services District (SF 00111) required to balance the fund.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. There are no wage increases included in the FY24-25 budget except for public safety step increases. FY23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements have been reached with IAFF 2024-629-E and FOP 2024-630-E and negotiations for the successor agreements for non-public safety unions will commence in the coming months. The estimated budget impact of wage increases were included in the FY24-25 budget in a designated contingency totaling \$58 million. Separate legislation will be filed to move funding to the appropriate department budgets. Of that \$58 million contingency, departments that report to the Sheriff will receive a total of \$32.7 million, the Fire and Rescue department will receive a total of \$19.8 million, non-public safety areas and departments will receive the remaining \$5.5 million. Any change in this category is due to the normal process of running the department.

Operating Expenses

This category is made of various small and several large expenditures, including \$375,331 in professional services, \$354,738 in facility costs and utilities, and \$344,704 in computer system maintenance and security costs.

Debt Service

This category includes the required debt service payment for the Don Brewer Center.

Transfers to Other Funds

This category includes transfers of \$200,000 to the Child Services Trust (SF 10904) and \$50,000 to the Youth Travel Trust Fund (SF 10905).

Other Uses

This amount represents the total FY 25 program funding for the Essential Service Plan. Due to a Council conflict, KHA program funding is placed in a contingency to be appropriated as part of ordinance 2024-511. Details on the essential service program funding can be found on the legislative services site as part of ordinance 2024-511-E schedule M.

AUTHORIZED POSITION CAP

The authorized cap is unchanged. Part-time hours were reduced by 82,100 hours based on usage.

Kids Hope Alliance Trust Fund
Subfund - 10904

	Actuals FY 2022-2023	Adopted FY 2023-2024	Approved FY 2024-2025	Change From Prior Year	
				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)
EXPENDITURES					
Operating Expenses	51,007	1	1	0.0%	0
Grants, Aids & Contributions	425,705	427,999	199,999	(53.3%)	(228,000)
TOTAL EXPENDITURES	476,712	428,000	200,000	(53.3%)	(228,000)

AUTHORIZED POSITION CAP

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

KIDS HOPE ALLIANCE TRUST FUND SUBFUND 10904

BACKGROUND

Municipal Code Section 111.850-Part A

Code Section 111.850-Part A created a trust fund account to be known as the Kids Hope Alliance Trust Fund. The Chief Executive Officer ("CEO") of the Kids Hope Alliance ("Board") shall deposit into the fund all donations and contributions of money, including gifts and grants, received for use toward achieving the purposes, functions and goals set forth in the Essential Services Plan for Kids and Chapter 77, Ordinance Code. All such donations and contributions shall be accounted for separately within the fund by the CEO. All sums placed into the fund, which shall include all interest earned or accrued thereon, shall be appropriated by the Council prior to expenditure, and shall be utilized for operating, maintaining, and improving the Essential Services Plan for Kids provided in Chapter 77, Ordinance Code, and to provide funding for the Board's mini-grant program. This is an "all years" fund.

SERVICE LEVELS

One-time additional funding of \$228,000 provided in FY 24 has been removed.

REVENUE

Transfer From Other Funds

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

EXPENDITURES

Grants, Aids & Contributions

This category includes funding to support the Essential Services Plan for Kids Program. FY 25 funding will be used for the Emerging Provider Academy contract renewals. FY 24 one-time additional funding of \$228,000 for small providers has been removed.

Youth Travel Trust - KHA
Subfund - 10905

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Miscellaneous Revenue	2,391	0	0		0
Transfers From Other Funds	50,000	50,000	50,000	0.0%	0
TOTAL REVENUE	52,391	50,000	50,000	0.0%	0
EXPENDITURES					
Grants, Aids & Contributions	94,555	50,000	50,000	0.0%	0
TOTAL EXPENDITURES	94,555	50,000	50,000	0.0%	0

AUTHORIZED POSITION CAP

	Adopted	Approved	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

This all-years fund was created to house donations and contributions of money, including gifts and grants, received for use toward youth travel.

SERVICE LEVELS

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

REVENUE

Transfers 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 category includes funding for youth travel support for eligible organizations based on applications submitted to the Kid's Hope Alliance.

Jacksonville Upward Mobility Program
 Subfund - 10906

	Actuals FY 2022-2023	Adopted FY 2023-2024	Approved FY 2024-2025	Change From Prior Year	
				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)
EXPENDITURES					
Operating Expenses	0	0	310,000		310,000
Other Uses	0	350,850	0	(100.0%)	(350,850)
TOTAL EXPENDITURES	0	350,850	310,000	(11.6%)	(40,850)

AUTHORIZED POSITION CAP

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

JACKSONVILLE UPWARD MOBILITY PROGRAM SUBFUND 10906

BACKGROUND

Code Chapter 180 and Section 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 subfund.

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 project.

REVENUE

Transfers From Other Funds

This amount represents the transfer from the General Fund Operating fund (SF 00111) based on the code required calculation, which is 1% of the total approved economic development agreement incentives for areas outside of CRAs.

EXPENDITURES

Operating Expenses

This category includes \$310,000 funding for Jacksonville Upward Mobility Program – Trust Fund Authorized Expenditures, which is used to train, educate and maintain a sustainable local workforce.

Other Uses

The required amount was placed in a contingency in FY 24, which has been moved to Operating Expenses for FY 25.

Better Jacksonville Trust Fund BJP
Subfund - 11001

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Other Taxes	124,018,825	112,334,411	516,760,671	360.0%	404,426,260
Miscellaneous Revenue	3,786,374	421,259	3,743,334	788.6%	3,322,075
TOTAL REVENUE	127,805,199	112,755,670	520,504,005	361.6%	407,748,335
EXPENDITURES					
Debt Service	88,193,178	112,755,670	73,131,384	(35.1%)	(39,624,286)
Transfers to Other Funds	0	0	447,372,621		447,372,621
TOTAL EXPENDITURES	88,193,178	112,755,670	520,504,005	361.6%	407,748,335

AUTHORIZED POSITION CAP

	Adopted	Approved	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

Municipal Code Chapter 761

This fund 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

Other Taxes

This represents a portion of the FY 25 anticipated revenue from the Local Option Sales Tax necessary to balance the fund.

Miscellaneous Revenue

This category includes a portion of available interest income within the fund.

EXPENDITURES

Debt Service

This is the anticipated debt service payments required for bond issuances related to BJP. The decrease is due to adjustments to bring the all-year budget in line with actual expenditures.

Transfers to Other Funds

This category houses a transfer to various capital project funds to facilitate the switching of capital project funding from debt to pay-go pursuant to [ordinance 2024-700-E](#).

Homelessness Initiatives Special Revenue Fund
 Subfund - 11103

	Actuals FY 2022-2023	Adopted FY 2023-2024	Approved FY 2024-2025	Change From Prior Year	
				Percent	Dollar
REVENUE					
Transfers From Other Funds	0	0	2,240,000		2,240,000
TOTAL REVENUE	0	0	2,240,000		2,240,000
EXPENDITURES					
Other Uses	0	0	2,240,000		2,240,000
TOTAL EXPENDITURES	0	0	2,240,000		2,240,000

AUTHORIZED POSITION CAP

	Adopted FY 2023-2024	Approved FY 2024-2025	Change
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").

SERVICE LEVELS

This is the first year that funding is included in the annual budget for the Homelessness Initiatives Special Revenue Fund.

REVENUE

Transfers From Other Funds

This amount represents a transfer from the General Fund Operating fund (SF 00111) of \$2.24 million, which includes \$1.24 million that is calculated per the requirements of ordinance code Section 111.920.

EXPENDITURES

Other Uses

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

Huguenot Park
Subfund - 11301

	Actuals	Adopted	Approved	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	7,410	8,755	8,000	(8.6%)	(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
EXPENDITURES					
Personnel Expenses	662,387	709,617	715,602	0.8%	5,985
Operating Expenses	337,068	363,143	385,364	6.1%	22,221
Capital Outlay	0	2	2	0.0%	0
Other Uses	119,292	119,292	107,147	(10.2%)	(12,145)
TOTAL EXPENDITURES	1,118,747	1,192,054	1,208,115	1.3%	16,061

AUTHORIZED POSITION CAP

	Adopted	Approved	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

Municipal Code Section 111.126

The Huguenot Memorial Park Maintenance and Improvements and Lifeguard Services Trust Fund is funded by entrance fees, annual pass fees, camper rentals, miscellaneous sales and charges and concession commissions, as well as a subsidy from the General Fund – General Services District (SF 00111). The code states that expenditures from the trust fund shall be for park maintenance, capital improvements and lifeguard services and to offset operating expenses associated with the park.

SERVICE LEVELS

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

REVENUE

Charges for Services

This category includes estimated revenue for entrance fees, camper rentals, and annual passes.

Miscellaneous Revenue

This category includes estimated revenue for miscellaneous sales and charges, commissions, and anticipated interest earnings for FY 25. The change in this category is driven by the removal of anticipated interest earnings due to the balance of the subfund during FY 24.

Transfers From Other Funds

This amount represents the transfer from the General Fund – General Services District (Fund 00111) to balance the fund.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. There are no wage increases included in the FY24-25 budget except for public safety step increases. FY23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements have been reached with IAFF 2024-629-E and FOP 2024-630-E and negotiations for the successor agreements for non-public safety unions will commence in the coming months. The estimated budget impact of wage increases were included in the FY24-25 budget in a designated contingency totaling \$58 million. Separate legislation will be filed to move funding to the appropriate department budgets. Of that \$58 million contingency, departments that report to the Sheriff will receive a total of \$32.7 million, the Fire and Rescue department will receive a total of \$19.8 million, non-public safety areas and departments will receive the remaining \$5.5 million. Any change in this category is due to the normal process of running the department.

Operating Expenses

This category includes various expenditures, the largest of which are \$187,302 in citywide building and utility costs including security/guard services, \$51,708 in fleet services charges, and \$41,514 in computer system maintenance and security costs. The change in this category is driven by several actors but is mostly due to an increase of \$16,591 in citywide building and utility costs including security/guard services.

Other Uses

This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged from the prior year.

Kathryn A Hanna Park Improvement
Subfund - 11302

	Actuals	Adopted	Approved	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	182,266	156,411	186,654	19.3%	30,243
Fund Balance Appropriation	0	0	467,399		467,399
TOTAL REVENUE	2,900,720	2,841,411	3,344,053	17.7%	502,642
EXPENDITURES					
Personnel Expenses	1,003,557	1,117,423	1,125,565	0.7%	8,142
Operating Expenses	1,306,928	1,265,147	1,274,523	0.7%	9,376
Capital Outlay	0	2	2	0.0%	0
Transfers to Other Funds	240,000	281,523	760,000	170.0%	478,477
Other Uses	177,316	177,316	183,963	3.7%	6,647
TOTAL EXPENDITURES	2,727,801	2,841,411	3,344,053	17.7%	502,642

AUTHORIZED POSITION CAP

	Adopted	Approved	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

Municipal Code Section 111.125

The Kathryn A. Hanna Park Improvement fund was established to receive all revenues and interest earned by the City from admission fees, rentals of facilities and other funds from activities and events occurring at Hanna Park. The generated revenues are used to offset the expenditures for personnel, operating and capital outlay.

SERVICE LEVELS

\$760,000 has been budgeted to fund the Hanna Park Parking Lot 11 capital project.

REVENUE

Charges for Services

This category includes estimated revenue for camper rentals, entrance fees and annual passes. The change in this category is entirely driven by expected increases in annual pass fee revenue in FY 25.

Miscellaneous Revenue

This category includes miscellaneous sales and charges, commissions, facility rental fees, overtime reimbursement charges, and anticipated investment pool earnings for FY 25. The change in this category is driven by increases of \$25,543 in anticipated investment pool earnings and \$5,000 in city rental fee revenue for FY 25.

Fund Balance Appropriation

Fund balance is appropriated to balance the fund.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. There are no wage increases included in the FY24-25 budget except for public safety step increases. FY23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements have been reached with IAFF 2024-629-E and FOP 2024-630-E and negotiations for the successor agreements for non-public safety unions will commence in the coming months. The estimated budget impact of wage increases were included in the FY24-25 budget in a designated contingency totaling \$58 million. Separate legislation will be filed to move funding to the appropriate department budgets. Of that \$58 million contingency, departments that report to the Sheriff will receive a total of \$32.7 million, the Fire and Rescue department will receive a total of \$19.8 million, non-public safety areas and departments will receive the remaining \$5.5 million. Any change in this category is due to the normal process of running the department.

Operating Expenses

This category includes various expenditures, the largest of which include \$523,818 in citywide building and utility costs including security/guard services, \$329,327 in repairs and maintenance (including supplies), and \$104,848 in fleet charges.

Transfers To Other Funds

This amount represents a transfer out to the Authorized Capital Project (SF 32111) to fund the CIP project Hanna Park Parking Lot 11 for FY 25.

Other Uses

This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged from the prior year.

Florida Boater Improvement Program
 Subfund - 11306

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services	116,945	110,000	110,000	0.0%	0
Miscellaneous Revenue	842	559	0	(100.0%)	(559)
TOTAL REVENUE	117,787	110,559	110,000	(0.5%)	(559)
EXPENDITURES					
Operating Expenses	70,662	110,559	110,000	(0.5%)	(559)
TOTAL EXPENDITURES	70,662	110,559	110,000	(0.5%)	(559)

AUTHORIZED POSITION CAP

	Adopted	Approved	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

Municipal Code Section 110.413 and Florida Statute 328.72

The Florida Boater Improvement Trust Fund was established to provide boat-related activities (including recreational channel marking and public launching facilities); removal of floating structures deemed a hazard to public safety and health and manatee and marine mammal protection. This is an “all-years” subfund, which means once dollars are appropriated, the appropriation stays in place from year to year rather than lapsing.

SERVICE LEVELS

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

REVENUE

Charges for Services

This amount represents the anticipated revenue for boat registration fees in FY 25.

Miscellaneous Revenue

This category represents anticipated interest income for FY 25.

EXPENDITURES

Operating Expenses

The budgeted funding will be utilized for repairs of city-owned boat ramps, docks, etc.

Cecil Field Commerce Center
Subfund - 11308

	Actuals	Adopted	Approved	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	7,146	5,801	4,500	(22.4%)	(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
EXPENDITURES					
Personnel Expenses	688,561	629,747	649,424	3.1%	19,677
Operating Expenses	636,956	654,601	911,672	39.3%	257,071
Capital Outlay	0	2	2	0.0%	0
Other Uses	179,631	179,631	120,706	(32.8%)	(58,925)
TOTAL EXPENDITURES	1,505,148	1,463,981	1,681,804	14.9%	217,823

AUTHORIZED POSITION CAP

	Adopted	Approved	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

Municipal Code Section 111.185

The Cecil Field Commerce Center fund houses the revenue and operating expenses for the community center, aquatics complex, and the athletic complex located at Cecil Field. This fund is overseen by Parks, Recreation and Community Services.

SERVICE LEVELS

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

REVENUE

Charges for Services

The category represents estimated revenue for organized event charges, summer camp programming and entrance fees. The change in this category is entirely driven by an anticipated reduction in organized event charges during FY 25.

Miscellaneous Revenue

The category includes miscellaneous sales and charges related to aquatic activities, and anticipated interest earnings for FY 25. The change in this category is driven by the removal of anticipated interest earnings due to the balance of the subfund during FY 24.

Transfers From Other Funds

This amount represents the transfer from General Fund – General Services District (SF 00111) to balance the subfund.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. There are no wage increases included in the FY24-25 budget except for public safety step increases. FY23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements have been reached with IAFF 2024-629-E and FOP 2024-630-E and negotiations for the successor agreements for non-public safety unions will commence in the coming months. The estimated budget impact of wage increases were included in the FY24-25 budget in a designated contingency totaling \$58 million. Separate legislation will be filed to move funding to the appropriate department budgets. Of that \$58 million contingency, departments that report to the Sheriff will receive a total of \$32.7 million, the Fire and Rescue department will receive a total of \$19.8 million, non-public safety areas and departments will receive the remaining \$5.5 million. The net increase in this category is mostly driven by increases in part-time salaries.

Operating Expenses

This category consists of various small items and several larger items, the largest of which includes \$545,475 in maintenance contracts for utilities, pools and fields at Cecil Field Commerce Center and Taye Brown Regional Park. The change in this category is driven by several factors, the largest of which include increases of \$195,543 in facility and utility costs including guard services, and \$61,324 in computer system maintenance and security costs.

Other Uses

This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged from the prior year.

Cecil Commerce Center
Subfund - 11312

	Actuals FY 2022-2023	Adopted FY 2023-2024	Approved FY 2024-2025	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	1,770	1,250	0	(100.0%)	(1,250)
Miscellaneous Revenue	2,182,187	3,452,576	3,351,756	(2.9%)	(100,820)
TOTAL REVENUE	2,183,957	3,453,826	3,351,756	(3.0%)	(102,070)
EXPENDITURES					
Operating Expenses	2,411,489	3,044,943	2,647,180	(13.1%)	(397,763)
Debt Service	0	405,000	0	(100.0%)	(405,000)
Transfers to Other Funds	750,000	0	700,000		700,000
Other Uses	3,883	3,883	4,576	17.8%	693
TOTAL EXPENDITURES	3,165,372	3,453,826	3,351,756	(3.0%)	(102,070)

AUTHORIZED POSITION CAP

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

CECIL COMMERCE CENTER SUBFUND 11312

BACKGROUND

Municipal Code Section 111.625

This all-years fund was established per ordinance 98-1052, to house all revenues received or earned by the City from the development and operation of the Cecil Commerce Center (excluding revenues related to an interlocal agreement with the Jacksonville Aviation Authority) are deposited into this trust fund. The funds are used for the improvements, repairs, or maintenance costs of City facilities at Cecil Commerce Center or other costs of undertaking City obligations or goals. The Office of Economic Development manages most of the activities within this fund and the Parks, Recreation and Community Services Department oversees a small portion of forestry activities in the activity.

SERVICE LEVELS

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

REVENUE

Miscellaneous Revenue

This category includes estimated investment pool income, rental revenue from City facilities at Cecil Commerce Center and the appropriation of available revenue from the sale of real property.

EXPENDITURES

Operating Expenses

This category includes \$2.1 million in professional services for the building and property maintenance contract for the Cecil Commerce Center and forestry management services by the Florida Department of Agriculture. Additional expenses include a supervision allocation from the Office of Economic Development of \$245,674 and miscellaneous insurance costs associated with the facility of \$291,504. The change in this category is primarily driven by a decrease of \$282,565 in professional services for FY 25.

Transfer to Other Funds

This category houses a transfer to the capital project fund (SF 32124) to fund the Logistics Lane road extension project.

Other Uses

This category houses the charge for the City's indirect cost recovery study.

Beach Erosion - Local
Subfund - 11404

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Transfers From Other Funds	1,250,000	250,000	500,000	100.0%	250,000
TOTAL REVENUE	1,250,000	250,000	500,000	100.0%	250,000
EXPENDITURES					
Operating Expenses	965,868	141,000	0	(100.0%)	(141,000)
Other Uses	0	109,000	500,000	358.7%	391,000
TOTAL EXPENDITURES	965,868	250,000	500,000	100.0%	250,000

AUTHORIZED POSITION CAP

	Adopted	Approved	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 61.6% and 38.4%, respectively. The State of Florida and City of Jacksonville share of the non-federal funding is approximately 47.21% and 52.79%, respectively.

REVENUE

Transfers From Other Funds

This amount represents a transfer from the General Fund Operating fund (SF 00111) as part of the local share obligations.

EXPENDITURES

Other Uses

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

Animal Care & Protective Services Programs
 Subfund - 11501

	Actuals	Adopted	Approved	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	9,060	15,000	9,500	(36.7%)	(5,500)
Miscellaneous Revenue	2,207	0	0		0
Transfers From Other Funds	221,378	229,345	291,944	27.3%	62,599
TOTAL REVENUE	1,114,378	1,056,065	1,110,022	5.1%	53,957
EXPENDITURES					
Personnel Expenses	109,363	110,960	164,885	48.6%	53,925
Operating Expenses	860,523	945,105	945,137	0.0%	32
Other Uses	0	0	0		0
TOTAL EXPENDITURES	969,886	1,056,065	1,110,022	5.1%	53,957

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	1	1	0
Part Time Hours	5,850	5,850	0

ANIMAL CARE AND PROTECTIVE SERVICES PROGRAMS SUBFUND 11501

BACKGROUND

Municipal Code Section 111.450

Ordinance 2010-527-E grants the Animal Care and Protective Services Division (ACPS) authority to oversee the Spay and Neuter Rebate Trust. Revenues are derived from a portion of licensing fees and revenues generated by the adoption of animals for the purpose of promoting and performing sterilization procedures. This is an all-years fund, which means once dollars are appropriated, the appropriation stays in place from year to year rather than lapsing.

SERVICE LEVELS

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

REVENUE

Charges for Services

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

Fines and Forfeits

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

Transfer From Other Funds

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

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. There are no wage increases included in the FY24-25 budget except for public safety step increases. FY23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements have been reached with IAFF 2024-629-E and FOP 2024-630-E and negotiations for the successor agreements for non-public safety unions will commence in the coming months. The estimated budget impact of wage increases were included in the FY24-25 budget in a designated contingency totaling \$58 million. Separate legislation will be filed to move funding to the appropriate department budgets. Of that \$58 million contingency, departments that report to the Sheriff will receive a total of \$32.7 million, the Fire and Rescue department will receive a total of \$19.8 million, non-public safety areas and departments will receive the remaining \$5.5 million. The net increase in this category is being driven by the normal process of running the department.

Operating Expenses

This category includes several expenditures, the largest of which is \$941,402 in contractual services. This includes \$532,402 for First Coast No More Homeless Pets, \$400,000 for the Jacksonville Humane Society, and \$9,000 for other small contractual services.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged from the prior year.

Driver Education Safety Trust Fund
Subfund - 11507

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Fines and Forfeits	250,625	270,000	262,165	(2.9%)	(7,835)
Miscellaneous Revenue	31,140	27,274	37,869	38.8%	10,595
TOTAL REVENUE	281,765	297,274	300,034	0.9%	2,760
EXPENDITURES					
Grants, Aids & Contributions	267,171	297,274	300,034	0.9%	2,760
TOTAL EXPENDITURES	267,171	297,274	300,034	0.9%	2,760

AUTHORIZED POSITION CAP

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

DRIVER EDUCATION SAFETY TRUST SUBFUND 11507

BACKGROUND

Municipal Code Section 111.390:

The Driver Education Safety Trust was authorized by Ordinance 2002-1165-E. Pursuant F.S. 318.1215, funding is provided via an additional \$3 levy on each civil traffic penalty. Funding is used for driver education safety programs in public and non-public schools. Florida Statute requires a minimum of 30 percent of a student's time in the program be behind-the-wheel training. Expenditures budgeted are managed by the Duval County School System. This is an all years' subfund.

REVENUE

Fines and Forfeits

This category houses the anticipated fines to be received for traffic court criminal and civil service charges in FY 25.

Miscellaneous Revenue

This category represents anticipated interest income for FY 25. The amount is based on the fund's average cash balance and the anticipated interest rate.

EXPENDITURES

Grants, Aids & Contributions

This is a pass-through of 100% of the revenue to the Duval County School System.

Jacksonville Veterans Memorial Trust
 Subfund - 11518

	Actuals FY 2022-2023	Adopted FY 2023-2024	Approved FY 2024-2025	Change From Prior Year	
				Percent	Dollar
REVENUE					
Miscellaneous Revenue	3,430	0	0		0
Transfers From Other Funds	59,089	60,862	62,688	3.0%	1,826
TOTAL REVENUE	62,519	60,862	62,688	3.0%	1,826
EXPENDITURES					
Operating Expenses	47,038	32,000	52,687	64.6%	20,687
Other Uses	0	28,862	10,001	(65.3%)	(18,861)
TOTAL EXPENDITURES	47,038	60,862	62,688	3.0%	1,826

AUTHORIZED POSITION CAP

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

JACKSONVILLE VETERANS MEMORIAL TRUST SUBFUND 11518

BACKGROUND

Municipal Code Section 111.245 and 122.102(d)

Ordinance 2019-095-E approved an agreement between the City and VyStar Credit Union for Naming Rights of the Jacksonville Veterans Memorial Arena, as part of that agreement 10% of the annual naming rights revenue received by the City must be placed in this fund to be used to support veterans' programs and initiatives. A newly created Veterans Council of Duval County was established to evaluate eligible programs and initiatives and make recommendations for funding. By April 1 of each year, the Veterans Council of Duval County is required to provide to the City a list of veterans programs and dollar amounts to be included in the annual budget.

REVENUE

Transfer From Other Funds

This amount represents a transfer from the City Venues – City fund (SF 47101) required by the VyStar naming rights agreement. The amount is the required 10% of the annual naming rights revenue per the agreement with VyStar.

EXPENDITURES

Operating Expenses

This category contains the funding being provided to the Veterans Council of Duval County for mini grants.

Other Uses

The remaining balance is being placed into a contingency for future appropriation by Council.

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

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
State Shared Revenue	387,428	0	391,719		391,719
Fines and Forfeits	164,106	0	0		0
Miscellaneous Revenue	45,930	0	(225,253)		(225,253)
Transfers From Other Funds	499,000	422,000	350,000	(17.1%)	(72,000)
TOTAL REVENUE	1,096,464	422,000	516,466	22.4%	94,466
EXPENDITURES					
Personnel Expenses	15,643	0	0		0
Grants, Aids & Contributions	34,542	422,000	267,468	(36.6%)	(154,532)
Transfers to Other Funds	695,124	0	391,719		391,719
Other Uses	0	0	(142,721)		(142,721)
TOTAL EXPENDITURES	745,309	422,000	516,466	22.4%	94,466

AUTHORIZED POSITION CAP

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

General Trust & Agency
Subfund - 11528

	Actuals	Adopted	Approved	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	706,614	600,000	575,000	(4.2%)	(25,000)
TOTAL REVENUE	906,614	800,000	775,000	(3.1%)	(25,000)
EXPENDITURES					
Operating Expenses	626,960	800,000	775,000	(3.1%)	(25,000)
TOTAL EXPENDITURES	626,960	800,000	775,000	(3.1%)	(25,000)

AUTHORIZED POSITION CAP

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

GENERAL TRUST AND AGENCY SUBFUND 11528

BACKGROUND

This general trust and agency fund contains various unique revenue sources with specific usage restrictions. The annual budget process includes two of those revenue sources.

City Wellness and Fitness

Municipal Code Section 111.471

This revenue source was established by Ordinance 2016-008-E and pursuant to the municipal code, this funding can be used for fitness activities, wellness programs, equipment, biometric testing services, rewards programs and all other products and services deemed necessary, including the services of an independent contractor to manage the programs.

Mental Health Offender Program

Ordinance 2021-822-E

This program was created with the passage of ordinance 2021-822-E to provide funding to alleviate the traditional criminal justice system from incarcerating misdemeanor offenders who exhibit mental illness by providing services directly related to behavioral health.

SERVICE LEVELS

\$25,000 is being reduced from the Mental Health Offender Program to fund We Care Connect activity.

REVENUE

Miscellaneous Revenue

This amount represents a contribution from Florida Blue for the city wellness and fitness program pursuant to the City's health insurance contract.

Transfer From Other Funds

The General Fund – GSD (FD 00111) has provided funding for the mental health offender program.

EXPENDITURES

Operating Expenses

This category includes funding of \$200,000 for the operation of the city's wellness and fitness program, and \$575,000 for the Mental Health Offender Program.

Art In Public Places Trust Fund
Subfund - 11532

	Actuals FY 2022-2023	Adopted FY 2023-2024	Approved FY 2024-2025	Change From Prior Year	
				Percent	Dollar
REVENUE					
Transfers From Other Funds	1,005,461	615,022	196,575	(68.0%)	(418,447)
TOTAL REVENUE	1,005,461	615,022	196,575	(68.0%)	(418,447)
EXPENDITURES					
Operating Expenses	10,979	123,004	39,315	(68.0%)	(83,689)
Capital Outlay	0	492,018	157,260	(68.0%)	(334,758)
TOTAL EXPENDITURES	10,979	615,022	196,575	(68.0%)	(418,447)

AUTHORIZED POSITION CAP

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

ART IN PUBLIC PLACES TRUST SUBFUND 11532

BACKGROUND

Municipal Code Section 111.160 and 126 Part 9

Ordinance code 126.9 established the guidelines, definitions and funding requirements for this trust fund. A percentage of the budgeted cost for vertical construction is appropriated to the Art in Public Places Trust Fund.

- 80% for public art
- 10% for public art maintenance
- 10% for administration and community education

Beginning in FY 19 the funding requirement will no longer be part of the capital project cost but instead will be a transfer from the General Fund – GSD. The change is being made for bond / debt reasons as well as to accurately reflect the capital project cost. Section 126.904 uses the capital project cost(s) as a basis for the funding calculation, however, the funding provided to the Art in Public Places Trust fund are not required to be spent on those specific capital projects.

REVENUE

Transfers from Other Funds

This amount includes the code required transfer from the General Fund Operating fund (SF 00111) for the CIP vertical construction.

EXPENDITURES

Operating Expenses

This represents the non-capital funding provided for both professional services and miscellaneous services and charges.

Capital Outlay

This amount represents capital funding set aside to purchase public art.

Building Inspection
Subfund - 15104

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Permits, Fees and Special Assessments	19,837,683	18,198,500	18,624,000	2.3%	425,500
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	587,310	495,588	738,699	49.1%	243,111
Fund Balance Appropriation	2,039,260	694,733	4,228,475	508.6%	3,533,742
TOTAL REVENUE	25,459,970	21,877,264	26,137,504	19.5%	4,260,240
EXPENDITURES					
Personnel Expenses	15,485,981	16,755,700	18,196,426	8.6%	1,440,726
Operating Expenses	3,114,921	4,091,831	6,922,399	69.2%	2,830,568
Capital Outlay	11,911	2	2	0.0%	0
Transfers to Other Funds	2,789,260	0	0		0
Other Uses	1,029,731	1,029,731	1,018,677	(1.1%)	(11,054)
TOTAL EXPENDITURES	22,431,804	21,877,264	26,137,504	19.5%	4,260,240

AUTHORIZED POSITION CAP

	Adopted	Approved	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

Municipal Code Section 320.409

Florida State Statute 166.222

The Building Inspection fund houses the finances of the Building and Inspection Division within Planning and Development, the activity within Fire and Rescue which deals with new construction fire plans review and the portion of the Developmental Services Division within Planning and Development that supports new construction. The activities within this fund primarily ensure the safety of buildings and related landscapes and are responsible for ensuring that existing and future developments and construction comply with the Florida Building Code and local ordinances. The activities include performing inspections and enforcing fire, building, electrical, plumbing, mechanical, and other related city codes. The activities also include performing reviews of various permit applications and plans examination.

SERVICE LEVELS

One Fire Protection Inspector position and \$116,510 in funding for associated personnel, fleet, and computer equipment costs were added to the Fire Rescue activity during the FY 25 budget process to help address a backlog in plans review work. Ten positions were added to the Planning and Development activity 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 within Planning and Development were included for outside plans review vendors to improve review times for customers. \$501,847 was provided for renovations and security improvements to Planning and Development's space in the Ed Ball building for increased customer service capacity and public safety.

REVENUE

Permits, Fees and Special Assessments

This category houses various fees including building permit fees, site development review fees, plans review sheet resubmittal fees, and inspection fees collected by this fund. The change in this category is mostly driven by anticipated increases of \$200,000 in building permit review fees, and \$200,000 in combined electrical and mechanical inspection fees.

Charges for Services

This category houses the various non-inspection fees collected, including those for fire plans review, zoning and rezoning, re-inspection, site development review, and plat fees.

Fines and Forfeits

This category includes fines issued for various reinstatement fees and code violations. The change in this category is primarily driven by an anticipated increase of \$40,000 in code violation fines for FY 25.

Miscellaneous Revenue

This category includes revenues from the sales of printed materials such as books, maps, and regulations, as well as anticipated interest earnings. The change in this category is primarily driven by an increase of \$231,611 in anticipated interest earnings for FY 25.

Fund Balance Appropriation

Fund balance is appropriated to balance the fund.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. There are no wage increases included in the FY24-25 budget except for public safety step increases. FY23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements have been reached with IAFF 2024-629-E and FOP 2024-630-E and negotiations for the successor agreements for non-public safety unions will commence in the coming months. The estimated budget impact of wage increases were included in the FY24-25 budget in a designated contingency totaling \$58 million. Separate legislation will be filed to move funding to the appropriate department budgets. Of that \$58 million contingency, departments that report to the Sheriff will receive a total of \$32.7 million, the Fire and Rescue department will receive a total of \$19.8 million, non-public safety areas and departments will receive the remaining \$5.5 million. The net increase in this category is being driven by costs associated with the additional full-time positions and part-time hours added to this subfund as detailed in the Authorized Position Cap section.

Operating Expenses

This category is made of various small items and several large expenditures, including \$1.72 million in computer system maintenance and security costs, \$1.47 million in fleet vehicle costs, \$1.11 million in facility costs including guard services, and \$1.07 million in professional services. The change in this category is driven by several factors, the largest of which are increases of \$935,000 in professional services, \$702,730 in computer system maintenance and security costs, \$487,587 in facility and guard service costs, \$390,355 in combined fleet vehicle costs, and \$351,847 in building and equipment repair costs.

Other Uses

This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP

The authorized position cap within the Building Inspection fund increased by eleven positions to assist with increased workload: One Fire Protection Inspector position was added for the Fire Rescue activity. A total of ten positions were added to the Planning and Development activity during FY 24 through legislation 2024-081-E. Part-time hours increased by 2,600 hours during the budget process.

Veterinary Services
Subfund - 15106

	Actuals FY 2022-2023	Adopted FY 2023-2024	Approved FY 2024-2025	Change From Prior Year	
				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
EXPENDITURES					
Operating Expenses	196,678	191,000	191,000	0.0%	0
TOTAL EXPENDITURES	196,678	191,000	191,000	0.0%	0

AUTHORIZED POSITION CAP

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

VETERINARY SERVICES SUBFUND 15106

BACKGROUND

Municipal Code Section 111.455

Ordinance 2010-527-E grants the Animal Care and Protective Services Division authority to oversee the Veterinary Services Trust Fund. Revenues are derived from a portion of animal licenses and permits to support impounded and distressed animals. This is an all years subfund, which means once dollars are appropriated, the appropriation stays in place from year to year rather than lapsing.

SERVICE LEVELS

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

REVENUE

Charges for Services

This category includes revenue from animal licenses and permits, and animal control medical fees. Revenues from both fees are anticipated to be lower in FY 25 based on actuals.

Miscellaneous Revenue

This category represents projected miscellaneous revenue for FY 25.

EXPENDITURES

Operating Expenses

This category includes funding for veterinary chemicals and drugs, as well as funding for contractual services for biohazardous waste disposal. This category also includes an amount to balance up the projected excess revenue in the subfund.

Library Conference Facility Trust
Subfund - 15107

	Actuals	Adopted	Approved	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	152,181	174,392	227,144	30.2%	52,752
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)
EXPENDITURES					
Personnel Expenses	211,744	281,335	229,709	(18.4%)	(51,626)
Operating Expenses	51,512	49,697	93,246	87.6%	43,549
Capital Outlay	0	150,003	3	(100.0%)	(150,000)
TOTAL EXPENDITURES	263,256	481,035	322,958	(32.9%)	(158,077)

AUTHORIZED POSITION CAP

	Adopted	Approved	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

Municipal Code Section 111.830

The Library Conference Facility Trust was established per Ordinance 2006-237-E. The Main Library charges a fee for the use of the conference facilities to cover the cost associated with operating and leasing conference facilities for business, recreational and social purposes. This is an “all-years” subfund, which means that once funds are appropriated, the appropriation stays in place from year to year rather than lapsing. During the budget process, the amounts budgeted may include de-appropriating unused balances in both expense and revenue from the prior fiscal year. The clean-up of an all-years fund, as part of the annual budget, may cause negative totals. The upcoming fiscal year budget needs are netted against the “all year’s” balances to determine the proposed change to the “all year’s” appropriation.

SERVICE LEVELS

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

REVENUE

Miscellaneous Revenue

This category includes the anticipated facility rental revenue for the conference facility. The increases in this category are due to an expected increase of \$41,608 in rental revenue for library conference facilities, and \$11,144 in investment pool earnings in FY 25.

Transfer From Other Funds

This amount represents a contribution from the General Fund/General Services District (00111) to balance the budget.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. There are no wage increases included in the FY24-25 budget except for public safety step increases. FY23-24 was the final year of the three-year collective bargaining agreement with the City’s six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements have been reached with IAFF 2024-629-E and FOP 2024-630-E and negotiations for the successor agreements for non-public safety unions will commence in the coming months. The estimated budget impact of wage increases were included in the FY24-25 budget in a designated contingency totaling \$58 million. Separate legislation will be filed to move funding to the appropriate department budgets. Of that \$58 million contingency, departments that report to the Sheriff will receive a total of \$32.7 million, the Fire and Rescue department will receive a total of \$19.8 million, non-public safety areas and departments will receive the remaining \$5.5 million. The net decrease is mainly due to turnover during FY24.

Operating Expenses

This category is made of various small items, the largest of which is \$73,665 for security & guard services contract costs. The change in this category is driven by the increase of \$43,815 in the security guard services contract cost.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged from the prior year.

Opioid Settlement Fund
Subfund - 15111

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Miscellaneous Revenue	10,334,807	345,645	5,581,474	1,514.8%	5,235,829
TOTAL REVENUE	10,334,807	345,645	5,581,474	1,514.8%	5,235,829
EXPENDITURES					
Personnel Expenses	4,658	298,604	768,795	157.5%	470,191
Operating Expenses	1	47,041	42,201	(10.3%)	(4,840)
Capital Outlay	0	0	2,000		2,000
Grants, Aids & Contributions	419,058	0	0		0
Transfers to Other Funds	261,904	0	0		0
Other Uses	0	0	4,768,478		4,768,478
TOTAL EXPENDITURES	685,621	345,645	5,581,474	1,514.8%	5,235,829

AUTHORIZED POSITION CAP

	Adopted	Approved	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

Municipal Code Section 111.265

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 LEVELS

\$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. \$464,240 in costs for the CORE grant were added to this fund as part of the FY 25 budget process.

REVENUE

Miscellaneous Revenue

This represents the settlement revenue necessary to cover JFRD opioid settlement activity costs for FY25.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. There are no wage increases included in the FY24-25 budget except for public safety step increases. FY23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements have been reached with IAFF 2024-629-E and FOP 2024-630-E and negotiations for the successor agreements for non-public safety unions will commence in the coming months. The estimated budget impact of wage increases were included in the FY24-25 budget in a designated contingency totaling \$58 million. Separate legislation will be filed to move funding to the appropriate department budgets. Of that \$58 million contingency, departments that report to the Sheriff will receive a total of \$32.7 million, the Fire and Rescue department will receive a total of \$19.8 million, non-public safety areas and departments will receive the remaining \$5.5 million. \$464,240 was added to the salaries overtime as part of the FY 25 budget process.

Operating Expenses

This category is made of various small items, including \$28,000 for hardware software maintenance, \$5,700 in office supplies, and \$5,340 in fleet charges.

Capital Outlay

This category represents the amount provided for specialized equipment.

Other Uses

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 during the budget process.

Court Cost Courthouse Trust Fund
Subfund - 15202

	Actuals	Adopted	Approved	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
Miscellaneous Revenue	26,413	0	29,049		29,049
TOTAL REVENUE	2,594,443	2,274,755	2,895,103	27.3%	620,348
EXPENDITURES					
Operating Expenses	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 EXPENDITURES	2,773,058	2,274,755	2,895,103	27.3%	620,348

AUTHORIZED POSITION CAP

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

COURT COST COURTHOUSE TRUST SUBFUND 15202

BACKGROUND

Municipal Code Section 111.380 and 634.102

As a result of Ordinance 2010-561, the State Court facilities surcharge was increased from \$15 to \$30. This surcharge is levied on non-criminal traffic violations and the criminal violations listed in Florida Statutes Section 318.17 to be used exclusively to fund maintenance and capital improvements associated with court facilities.

Municipal Code Section 634.102 states, no less than 25% of the \$30 fee shall be spent on maintenance. This is an "all-years" fund, which means that once funds are appropriated, the appropriation stays in place from year to year rather than lapsing.

REVENUE

Charges for Services

This category includes the FY 25 anticipated court facilities surcharge revenue.

Miscellaneous Revenue

This category includes available interest income revenue.

EXPENDITURES

Operating Expenses

This amount represents the building maintenance expense, of a minimum of 25% of budgeted revenues, as detailed above. The costs to maintain the courthouse complex reside in the public buildings internal service fund and are allocated to this fund via an internal service charge. Any excess revenue over debt service costs is loaded into the Courthouse maintenance cost internal service charge.

Debt Service

This is the required FY 25 debt service costs associated with the Courthouse bond issue.

Recording Fees Technology
Subfund - 15203

	Actuals	Adopted	Approved	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)
Miscellaneous Revenue	26,889	27,012	20,667	(23.5%)	(6,345)
Transfers From Other Funds	0	0	231,541		231,541
Fund Balance Appropriation	0	298,088	0	(100.0%)	(298,088)
TOTAL REVENUE	1,445,813	1,774,315	1,615,651	(8.9%)	(158,664)
EXPENDITURES					
Operating Expenses	1,738,097	1,461,715	1,495,050	2.3%	33,335
Capital Outlay	317,235	312,600	120,601	(61.4%)	(191,999)
Other Uses	0	0	0		0
TOTAL EXPENDITURES	2,055,332	1,774,315	1,615,651	(8.9%)	(158,664)

AUTHORIZED POSITION CAP

	Adopted	Approved	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

Municipal Code Section 111.388

Florida State Statute 28.24 and 29.008

Pursuant to Florida Statute 28.24(12)(e)

(1) If the counties maintain legal responsibility for the costs of the court-related technology needs as defined in 29.008(1)(f)2.,; \$2 shall be *distributed to the board of county commissioners to be used exclusively to fund court related technology and court technology needs as defined in s. 29.008(1)(f)2. and (h) for the state trial courts, state attorney, public defender, and criminal conflict and civil regional counsel in that county.* If the counties maintain legal responsibility for the costs of the court-related technology needs as defined in s. 29.008(1)(f)2. and (h), notwithstanding any other provision of law, *the county is not required to provide additional funding beyond that provided in this section for the court-related technology needs of the clerk as defined in s. 29.008(1)(f)2. and (h).*

SERVICE LEVELS

The General Fund Operating fund (SF 00111) has provided additional one-time funding of \$231,541 to provide technology items over and above the amount provided pursuant to the Florida Statute.

REVENUE

Charges for Services

This category represents the estimated FY 25 technology recording fee tied to the recording of deeds and mortgages.

Miscellaneous Revenue

This category represents anticipated interest income for FY 25. The amount is based on the fund's average cash balance and the anticipated interest rate.

Transfers From Other Funds

This category contains the transfer from the City's General Fund Operating fund (SF 00111) as discussed above.

EXPENDITURES

Operating Expenses

This category contains various items including miscellaneous services and charges of \$10,105, hardware / software maintenance and licenses of \$44,256, dues and subscriptions of \$57,000, non-capital software / computer items of \$113,904, professional services of \$295,000, repairs and maintenance of \$470,616, and IT computer maintenance and security costs of \$504,169.

Capital Outlay

This category includes funding for various capital items.

Duval County Teen Court Programs Trust
 Subfund - 15204

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services	264,321	263,451	274,039	4.0%	10,588
Miscellaneous Revenue	4,991	4,191	5,758	37.4%	1,567
Transfers From Other Funds	104,710	231,533	153,995	(33.5%)	(77,538)
Fund Balance Appropriation	0	0	66,674		66,674
TOTAL REVENUE	374,022	499,175	500,466	0.3%	1,291
EXPENDITURES					
Personnel Expenses	343,962	373,500	378,287	1.3%	4,787
Operating Expenses	92,906	125,675	122,179	(2.8%)	(3,496)
TOTAL EXPENDITURES	436,868	499,175	500,466	0.3%	1,291

AUTHORIZED POSITION CAP

	Adopted	Approved	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

Municipal Code Section 111.375

Florida State Statute 938.19

The Teen Court Programs Trust provides Duval County youth with an alternative to a conviction record by diverting them into programs where they are subject to peer group involvement as part of the rehabilitation process, and/or exposure to community service work, positive role models, law students and the judicial system. In addition, the Teen Court Truancy Program has been developed to reduce truancy. These programs are funded by a \$3 fee charged pursuant to Florida Statute 938.19 to fund Teen Court Programs. As a result of Ordinance 2006-1066-E, the Teen Court Trust Program and the Teen Court Truancy Program are administered by the Courts.

SERVICE LEVELS

A subsidy of \$153,995 is being provided by the General Fund Operating fund (SF 00111) to maintain existing program service levels.

REVENUE

Charges for Services

This category includes the estimated FY 25 revenues received from the \$3 fee charged pursuant to Florida Statute 938.19.

Miscellaneous Revenue

This category represents anticipated interest income for FY 25. The amount is based on the fund's average cash balance and the anticipated interest rate.

Transfers From Other Funds

The State established funding source is unable to fund current service levels within the fund, therefore the City's General Fund Operating fund (SF 00111) is providing a contribution to maintain current service levels.

Fund Balance Appropriation

Available fund balance is being appropriated to help balance the fund.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. There are no wage increases included in the FY24-25 budget except for public safety step increases. FY23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements have been reached with IAFF 2024-629-E and FOP 2024-630-E and negotiations for the successor agreements for non-public safety unions will commence in the coming months. The estimated budget impact of wage increases were included in the FY24-25 budget in a designated contingency totaling \$58 million. Separate legislation will be filed to move funding to the appropriate department budgets. Of that \$58 million contingency, departments that report to the Sheriff will receive a total of \$32.7 million, the Fire and Rescue department will receive a total of \$19.8 million, non-public safety areas and departments will receive the remaining \$5.5 million.

Operating Expenses

This category includes various small expenditures, the largest of which are \$98,750 in professional services and \$11,011 in IT computer system maintenance and security costs.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

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

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 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	40,170	28,052	51,845	84.8%	23,793
Transfers From Other Funds	726,343	1,629,546	983,701	(39.6%)	(645,845)
TOTAL REVENUE	1,440,929	2,313,006	1,681,246	(27.3%)	(631,760)
EXPENDITURES					
Personnel Expenses	491,903	538,549	551,376	2.4%	12,827
Operating Expenses	489,313	574,682	529,870	(7.8%)	(44,812)
Capital Outlay	79,880	119,155	100,000	(16.1%)	(19,155)
Grants, Aids & Contributions	51,147	1,080,620	500,000	(53.7%)	(580,620)
TOTAL EXPENDITURES	1,112,243	2,313,006	1,681,246	(27.3%)	(631,760)

AUTHORIZED POSITION CAP

	Adopted	Approved	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

Florida State Statute 939.185

Florida Statute Section 939.185 authorizes a \$65 fee on felony, misdemeanor, or criminal traffic offenses. This revenue is split into four separate activities which receive 25% of the total revenue: Legal Aid, Duval County Law Library, Juvenile Drug Court, and Judicial Support. Pursuant to Florida Statute, any remaining funding at year end will be transferred into the Judicial Support activity.

SERVICE LEVELS

A subsidy of \$983,701 is being provided by the City's General Fund Operating fund (SF 00111) to maintain existing program service levels including an additional \$500,000 to [Jacksonville Area Legal Aid \(JALA\)](#) over and above the amount provided by the statute.

REVENUE

Charges for Services

This category represents estimated FY 25 revenue to be received related to Florida Statute 939.185. The funding will be shared equally among the four activities.

Miscellaneous Revenue

This category includes the anticipated interest income for FY 25 as well as additional revenue received by the Duval County Law Library for copier services for the public, Continuing Learning Education seminars for lawyers.

Transfers From Other Funds

The State established funding source is unable to fund current service levels within the fund, therefore the City's General Fund Operating fund (SF 00111) is providing a contribution to not only maintain current service levels but provide an additional \$500,000 to JALA over and above the amount provided by the statute.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation.

Operating Expenses

This category includes various small items and several large expenditures including \$161,425 in pass-through funding to JALA, and \$200,000 in professional and contractual services.

Capital Outlay

This is the funding provided to the Duval County Law Library for library materials.

Grants, Aids & Contributions

This is one time funding to be paid directly to JALA.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

Hazardous Waste Program - SQG
Subfund - 15302

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services	370,885	452,330	452,330	0.0%	0
Miscellaneous Revenue	9,628	8,613	11,216	30.2%	2,603
Fund Balance Appropriation	0	37,654	0	(100.0%)	(37,654)
TOTAL REVENUE	380,513	498,597	463,546	(7.0%)	(35,051)
EXPENDITURES					
Personnel Expenses	297,861	309,510	316,833	2.4%	7,323
Operating Expenses	120,910	103,905	61,378	(40.9%)	(42,527)
Other Uses	85,182	85,182	85,335	0.2%	153
TOTAL EXPENDITURES	503,953	498,597	463,546	(7.0%)	(35,051)

AUTHORIZED POSITION CAP

	Adopted	Approved	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

Florida State Statute 403.7225

Duval County is mandated by Florida Statute to perform hazardous waste assessments within the county. Employees perform hazardous waste verification inspections of small quantity generators or SQG that include pollution prevention, outreach, and education and compliance assistance activities. They inspect types, amounts and sources of hazardous waste generated.

SERVICE LEVELS

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

REVENUE

Charges for Services

This amount represents revenue from hazardous waste fees collections and miscellaneous charges.

Miscellaneous Revenue

This category includes the anticipated interest earnings for FY 25.

Fund Balance Appropriation

Fund balance appropriated to balance the fund in FY 24 has been removed

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. There are no wage increases included in the FY24-25 budget except for public safety step increases. FY23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements have been reached with IAFF 2024-629-E and FOP 2024-630-E and negotiations for the successor agreements for non-public safety unions will commence in the coming months. The estimated budget impact of wage increases were included in the FY24-25 budget in a designated contingency totaling \$58 million. Separate legislation will be filed to move funding to the appropriate department budgets. Of that \$58 million contingency, departments that report to the Sheriff will receive a total of \$32.7 million, the Fire and Rescue department will receive a total of \$19.8 million, non-public safety areas and departments will receive the remaining \$5.5 million.

Operating Expenses

This category includes various small expenditures, the largest of which are \$18,590 in employee travel and training, and \$18,854 in computer system maintenance and security costs. The net decrease in this category is mainly due to the removal of allocated administration costs between this subfund and the Gas Storage Tank Inspection fund (SF 15303).

Other Uses

This category includes the annual charge for the City's indirect cost recovery study, as well as excess revenue projected for FY 25, which has been placed in cash carryover for future appropriation.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

Tree Protection & Related Expenditures
Subfund - 15304

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services	288,891	0	0		0
Miscellaneous Revenue	5,372,853	530,506	573,834	8.2%	43,328
Fund Balance Appropriation	3,298,970	0	0		0
TOTAL REVENUE	8,960,714	530,506	573,834	8.2%	43,328
EXPENDITURES					
Personnel Expenses	92,199	94,115	93,862	(0.3%)	(253)
Operating Expenses	4,969,091	436,391	479,972	10.0%	43,581
TOTAL EXPENDITURES	5,061,290	530,506	573,834	8.2%	43,328

AUTHORIZED POSITION CAP

	Adopted	Approved	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

Municipal Code Section 111.760

The City of Jacksonville's Tree Protection and Related Expenditures Trust Fund provides that protected trees are required to be conserved during the clearing of land for development purposes wherever and whenever reasonably possible. To the extent that protected trees are lost or destroyed, the developer mitigates their loss or destruction by planting replacement trees or by paying a monetary contribution to this fund. All monetary contributions are to be used exclusively for the planting trees, incidental landscaping and maintaining trees along the public rights-of-way and on public lands within Duval County.

Municipal code section 111.760 allows an appropriation of these funds for tree maintenance in any fiscal year cannot exceed twenty-five percent of the budgeted amount for tree maintenance within the Public Works Department.

SERVICE LEVELS

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

REVENUES

Miscellaneous Revenue

This amount represents the appropriation of available revenue to offset the annually budgeted expenditures.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. There are no wage increases included in the FY24-25 budget except for public safety step increases. FY23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements have been reached with IAFF 2024-629-E and FOP 2024-630-E and negotiations for the successor agreements for non-public safety unions will commence in the coming months. The estimated budget impact of wage increases were included in the FY24-25 budget in a designated contingency totaling \$58 million. Separate legislation will be filed to move funding to the appropriate department budgets. Of that \$58 million contingency, departments that report to the Sheriff will receive a total of \$32.7 million, the Fire and Rescue department will receive a total of \$19.8 million, non-public safety areas and departments will receive the remaining \$5.5 million.

Operating Expenses

This category includes several small expenditures, as well as \$479,516 in funding for tree maintenance which represents the 25% allowable funding as detailed above.

AUTHORIZED POSITION CAP

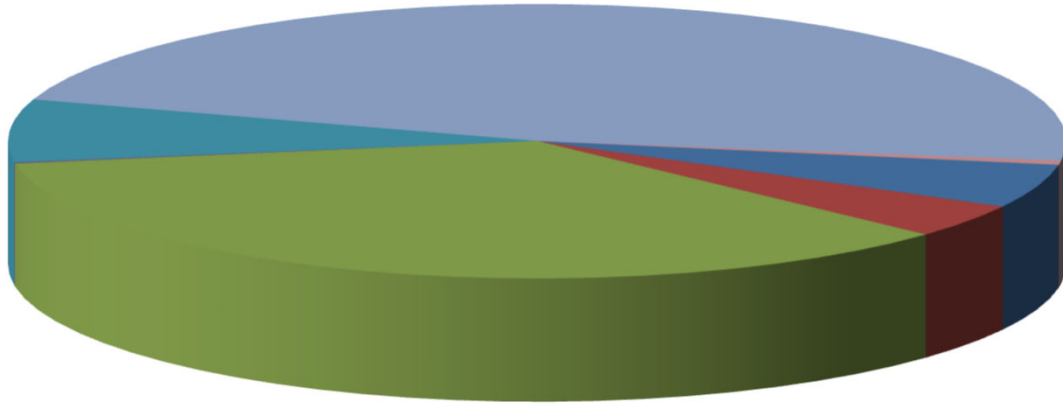
The authorized position cap is unchanged from the prior year.

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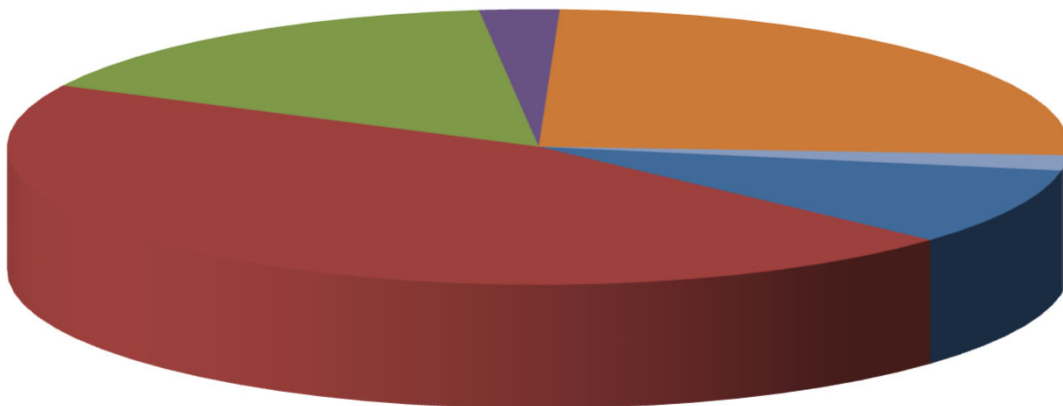
ENTERPRISE FUNDS

ENTERPRISE FUNDS

REVENUE BY CATEGORY



EXPENDITURES BY CATEGORY



ENTERPRISE FUNDS

Summary of Subfunds

SF	Description	Personnel Expenses	Operating Expenses	Capital Outlay	Debt Service	Grants, Aids & Contrib.	Transfers to Other Funds	Other Uses	Approved Budget
41102	Public Parking	2,217,308	2,233,332	190,003			1,060,000	180,853	5,881,496
42101	Motor Vehicle Inspection	343,361	50,222	1				26,048	419,632
43101	Solid Waste Disposal	10,233,663	106,706,050	1	5,947,004		58,829,926	2,260,509	183,977,153
43102	Contamination Assessment		130,929					319,704	450,633
43103	Landfill Closure	316,965	1,638,681	2				1,086,939	3,042,587
43301	Solid Waste Facilities Mitigation						221,696	51,027	272,723
43302	Solid Waste Class III Mitigation						1,263,000		1,263,000
43303	SW Facilities Mitigation Projects						236,178		236,178
44101	Stormwater Service	9,172,047	12,483,367	2	459,955		11,618,891	724,028	34,458,290
45102	Equestrian Center-NFES Horse		557,565						557,565
46101	Sports Complex CIP			4,082,478	3,098,666		2,371,275		9,552,419
47101	City Venues-City		13,386,020	605,000			23,272,178		37,263,198
47102	City Venues-ASM	12,988,107	40,269,324						53,257,431
47103	Capital Projects-City Venues Surcharge			4,607,801					4,607,801
47105	City Venues-Debt Service				52,450,010			2,351,552	54,801,562
Total Enterprise Funds		35,271,451	177,455,490	9,485,288	61,955,635	0	98,873,144	7,000,660	390,041,668

476

Public Parking
Subfund - 41102

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Permits, Fees and Special Assessments	51,411	107,752	107,150	(0.6%)	(602)
Charges for Services	3,454,008	3,520,299	4,121,049	17.1%	600,750
Fines and Forfeits	380,025	361,624	457,724	26.6%	96,100
Miscellaneous Revenue	185,953	106,809	143,554	34.4%	36,745
Transfers From Other Funds	400,000	438,540	0	(100.0%)	(438,540)
Fund Balance Appropriation	0	310,583	1,052,019	238.7%	741,436
TOTAL REVENUE	4,471,397	4,845,607	5,881,496	21.4%	1,035,889
EXPENDITURES					
Personnel Expenses	1,935,980	2,186,389	2,217,308	1.4%	30,919
Operating Expenses	1,555,696	2,028,945	2,233,332	10.1%	204,387
Capital Outlay	3,760	324,262	190,003	(41.4%)	(134,259)
Transfers to Other Funds	0	0	1,060,000		1,060,000
Other Uses	306,011	306,011	180,853	(40.9%)	(125,158)
TOTAL EXPENDITURES	3,801,447	4,845,607	5,881,496	21.4%	1,035,889

AUTHORIZED POSITION CAP

	Adopted	Approved	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

Municipal Code Section 122.203

This enterprise fund houses the revenue and costs associated with the Office of Public Parking. The Office of Public Parking manages city owned parking lots and garages. Revenues are generated through daily and monthly parking fees, as well as other fines and forfeitures.

SERVICE LEVELS

Funding has been provided for an automated license plate reader for enhanced time zone enforcement and to upgrade parking access and revenue control systems.

REVENUE

Permits, Fees and Special Assessments

This category includes permits for scooters, on-street parking placards and wrecker and towing firm fees for vehicles unattended after 24.

Charges for Services

This category includes monthly, daily, and special events parking fees, late fees, and collection fees. The increase is being driven by estimated increases in daily parking fee revenue of \$154,309 and monthly parking fee revenue of \$351,246. In FY24 the cost of the City employee monthly parking discount was removed from this category and funded through a transfer into this fund from the General Fund (SF 00111). Going forward a General Fund non-departmental expense activity will be billed for the City employee monthly parking discount to ensure that the gross revenue in this fund is reflected accurately.

Fines and Forfeits

This category includes parking fines and vehicle immobilization fees. This category also includes negative budget revenue lines for the police and fire pension fund contribution and the disabled trust fund contribution.

Miscellaneous Revenue

This category includes tenant revenue, estimated interest income and miscellaneous sales and charges. The increase is being driven by an increase in the anticipated FY25 interest income of \$30,962.

Transfers From Other Funds

The FY24 transfer from the General Fund (SF 00111) for the City employee monthly parking discount has been removed.

Fund Balance Appropriation

Available fund balance is being appropriated to fund FY25 parking capital improvement projects.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. There are no wage increases included in the FY24-25 budget except for public safety step increases. FY23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements have been reached with IAFF 2024-629-E and FOP 2024-630-E and negotiations for the successor agreements for non-public safety unions will commence in the coming months. The estimated budget impact of wage increases were included in the FY24-25 budget in a designated contingency totaling \$58 million. Separate legislation will be filed to move funding to the

appropriate department budgets. Of that \$58 million contingency, departments that report to the Sheriff will receive a total of \$32.7 million, the Fire and Rescue department will receive a total of \$19.8 million, non-public safety areas and departments will receive the remaining \$5.5 million. The net increase is being driven by increased defined benefit pension costs of \$43,436.

Operating Expenses

This category is made of various small items and several large expenditures including \$504,114 in insurance costs and premiums allocations, \$252,712 in repairs and maintenance, \$249,046 in hardware/software maintenance and licenses, \$206,760 in IT allocations, \$190,797 in guard service and ADT allocations, and \$199,505 in facility costs. The net increase is being driven by a \$50,000 increase in operating supplies and a \$77,002 increase in facility costs.

Capital Outlay

Funding has been provided to upgrade parking access and revenue control systems.

Transfers to Other Funds

Funding is being transferred to fund capital improvement projects including; \$1 million for Ed Ball parking garage maintenance and \$60,000 for Duval Street parking garage maintenance.

Other Uses

This category houses a charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

Parking Capital Improvement
Subfund - 41108

	Actuals	Adopted	Approved	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
EXPENDITURES					
Operating Expenses	0	0	60,000		60,000
TOTAL EXPENDITURES	0	0	60,000		60,000

AUTHORIZED POSITION CAP

	Adopted	Approved	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

Operating Expenses

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

Motor Vehicle Inspection
Subfund - 42101

	Actuals	Adopted	Approved	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
Miscellaneous Revenue	3,917	3,479	5,669	62.9%	2,190
Fund Balance Appropriation	0	60,971	78,963	29.5%	17,992
TOTAL REVENUE	337,160	399,450	419,632	5.1%	20,182
EXPENDITURES					
Personnel Expenses	276,314	297,706	343,361	15.3%	45,655
Operating Expenses	45,178	49,317	50,222	1.8%	905
Capital Outlay	0	1	1	0.0%	0
Other Uses	52,426	52,426	26,048	(50.3%)	(26,378)
TOTAL EXPENDITURES	373,918	399,450	419,632	5.1%	20,182

AUTHORIZED POSITION CAP

	Adopted	Approved	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

Municipal Code Section 110.407

The Fleet Management Division manages the motor vehicle inspection activity for the City that is required in the City's ordinance code section 680. During 2018 the Florida Legislature's preempted regulation of transportation network companies (i.e. Uber and Lyft) to the state and in response the Jacksonville City Council filed and approved ordinance 2019-183-E which replaced municipal code chapter 220 Vehicles for Hire. The new chapter 220 revised the City's taxi regulations to mirror the state's transportation network company regulations. It eliminated the taxi medallion / medallion renewal requirement and the vehicle inspection.

SERVICE LEVELS

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

REVENUE

Charges for Services

This category includes revenues from inspection of school buses and wrecker application fees.

Miscellaneous Revenue

This category represents anticipated interest income for FY 25

Fund Balance Appropriation

Available fund balance is being appropriated to balance the fund.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. There are no wage increases included in the FY24-25 budget except for public safety step increases. FY23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements have been reached with IAFF 2024-629-E and FOP 2024-630-E and negotiations for the successor agreements for non-public safety unions will commence in the coming months. The estimated budget impact of wage increases were included in the FY24-25 budget in a designated contingency totaling \$58 million. Separate legislation will be filed to move funding to the appropriate department budgets. Of that \$58 million contingency, departments that report to the Sheriff will receive a total of \$32.7 million, the Fire and Rescue department will receive a total of \$19.8 million, non-public safety areas and departments will receive the remaining \$5.5 million. The net increase in this category is being driven by pay changes made during FY23-24 and an increase in defined benefit pension costs of \$9,813.

Operating Expenses

This category is made of various small items, the largest of which are internal service charges totaling \$36,430.

Other Uses

This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

Solid Waste Disposal
Subfund - 43101

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Permits, Fees and Special Assessments	14,204,968	14,290,905	15,442,832	8.1%	1,151,927
Charges for Services	72,869,758	71,217,728	72,386,313	1.6%	1,168,585
Fines and Forfeits	6,518	5,000	6,500	30.0%	1,500
Miscellaneous Revenue	2,383,843	2,163,156	3,136,290	45.0%	973,134
Transfers From Other Funds	24,895,486	57,250,426	93,005,218	62.5%	35,754,792
TOTAL REVENUE	114,360,573	144,927,215	183,977,153	26.9%	39,049,938
EXPENDITURES					
Personnel Expenses	10,263,000	9,923,487	10,233,663	3.1%	310,176
Operating Expenses	79,626,070	101,787,787	106,706,050	4.8%	4,918,263
Capital Outlay	1,051	1	1	0.0%	0
Debt Service	2,682,362	2,923,389	5,947,004	103.4%	3,023,615
Transfers to Other Funds	15,445,867	27,668,961	58,829,926	112.6%	31,160,965
Other Uses	2,623,590	2,623,590	2,260,509	(13.8%)	(363,081)
TOTAL EXPENDITURES	110,641,940	144,927,215	183,977,153	26.9%	39,049,938

AUTHORIZED POSITION CAP

	Adopted	Approved	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

The Solid Waste Disposal Fund accounts for solid waste disposal operations, including the collection of household and commercial waste, yard debris, recyclables, and disposal activities, most notably in the Trail Ridge landfill. It is comprised of multiple activities that include Collection Administration, Downtown Collection, Residential Collection and Disposal Operations. The fund also provides oversight for the Public Works activity of sanitation service for litter pick-up and large debris-illegal dumping within the General Fund – General Services District (Fund 00111).

SERVICE LEVELS

FY 24 one-time funding of \$1.2 million for the purchase of three garbage collection trucks has been removed.

REVENUE

Permits, Fees and Special Assessments

This category represents franchise fees for non-residential collections.

Charges for Services

This category includes various fees and charges, the largest of which are \$44.9 million in residential solid waste user fees, \$12.9 million in commercial tipping fees, \$7.3 million in residential tipping fees, and \$6.8 million in host fees.

Fines and Forfeits

This category contains revenue from code violation fines.

Miscellaneous Revenue

This category includes anticipated interest income for FY 25, revenue from the sale of recyclable products and other smaller miscellaneous items.

Transfers From Other Funds

This amount includes \$20,769 transferred from the IT System Development Fund (SF 53106) and a loan from the General Fund (Fund 00111) to balance the fund.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. There are no wage increases included in the FY24-25 budget except for public safety step increases. FY23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements have been reached with IAFF 2024-629-E and FOP 2024-630-E and negotiations for the successor agreements for non-public safety unions will commence in the coming months. The estimated budget impact of wage increases were included in the FY24-25 budget in a designated contingency totaling \$58 million. Separate legislation will be filed to move funding to the appropriate department budgets. Of that \$58 million contingency, departments that report to the Sheriff will receive a total of \$32.7 million, the Fire and Rescue department will receive a total of \$19.8 million, non-public safety areas and departments will receive the remaining \$5.5 million. Any change in this category is due to the normal process of running the department.

Operating Expenses

This category represents most of the fund's expenses including \$87.1 million in professional and contractual services of which \$66.8 million represents garbage hauling services; \$15.8 million represents costs for the operation of Trail Ridge Landfill and \$4.4 million is for the processing and sale of residential recycling. Roughly \$5.5 million is allocated to internal services charges, of which \$4.6 million represents fleet services charges. The remaining \$14.1 million includes funding of \$12 million in landfill charges and \$875,950 in miscellaneous services and charges for the treatment of landfill leachate. The net change in this category is mainly due to increases of \$3 million for CPI rate adjustments and increased hauler rates in the garbage and recycling contract, and \$1.6 million for increase in recycling processing contract.

Debt Service

This category represents principal and interest payments for debt funded capital projects.

Transfers to Other Funds

This category includes two loan payments to the General Fund (Fund 00111). A loan payment of \$2,429,500 for the debt service on a \$9 million loan pursuant to Ordinance 2018-458-E, and \$56,400,426 which is a repayment of the FY 24 subsidy that was necessary to balance this enterprise fund during the budget process.

Other Uses

This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged from the prior year.

Contamination Assessment
Subfund - 43102

	Actuals FY 2022-2023	Adopted FY 2023-2024	Approved FY 2024-2025	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	434,359	420,130	450,633	7.3%	30,503
Miscellaneous Revenue	64,849	0	0		0
TOTAL REVENUE	499,208	420,130	450,633	7.3%	30,503
EXPENDITURES					
Operating Expenses	26,596	136,850	130,929	(4.3%)	(5,921)
Other Uses	0	283,280	319,704	12.9%	36,424
TOTAL EXPENDITURES	26,596	420,130	450,633	7.3%	30,503

AUTHORIZED POSITION CAP

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

CONTAMINATION ASSESSMENT SUBFUND 43102

BACKGROUND

Municipal Code Section 380.404(a)(1)

The Solid Waste Division charges internal and external host fees in order to fund groundwater sampling, contamination assessment reports and examine, evaluate, and remedy closed contaminated landfill and dump sites within the City. Internal host fees are applied to each Class I ton deposited in the Trail Ridge landfill and external host fees are applied to each Class III ton deposited in private landfills. Host fees for the Contamination Assessment subfund are assessed at the rate of \$0.24 per ton.

SERVICE LEVELS

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

REVENUE

Charges for Services

This amount represents internal and external host fees driven by the amount of tonnage received in Trail Ridge Landfill.

EXPENDITURES

Operating Expenses

This category includes expenditures for professional services for semi-annual groundwater sampling, contamination assessment reports and other required reports for the Florida Department of Environmental Protection.

Other Uses

The FY 25 estimated revenues over expenses are being placed in cash carryover, pending future Council approved appropriations for containment assessment activities.

Landfill Closure
Subfund - 43103

	Actuals	Adopted	Approved	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)
Miscellaneous Revenue	336,729	0	0		0
TOTAL REVENUE	3,591,727	3,231,724	3,042,587	(5.9%)	(189,137)
EXPENDITURES					
Personnel Expenses	313,197	315,794	316,965	0.4%	1,171
Operating Expenses	1,133,889	1,921,103	1,638,681	(14.7%)	(282,422)
Capital Outlay	0	2	2	0.0%	0
Other Uses	0	994,825	1,086,939	9.3%	92,114
TOTAL EXPENDITURES	1,447,086	3,231,724	3,042,587	(5.9%)	(189,137)

AUTHORIZED POSITION CAP

	Adopted	Approved	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 Fund was established to provide for the closure and post closure costs of the North, East and Trail Ridge landfills. A Resource Recovery Fee (Internal and External Host fees) provides funding for this purpose at the rate of \$2.11 per Class I and Class III tons deposited at the Trail Ridge (City-owned) landfill and \$1.98 per Class III tons deposited at private landfills.

SERVICE LEVELS

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

REVENUE

Charges for Services

This amount represents internal and external host fees driven by the amount of tonnage received in Trail Ridge Landfill.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. There are no wage increases included in the FY24-25 budget except for public safety step increases. FY23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements have been reached with IAFF 2024-629-E and FOP 2024-630-E and negotiations for the successor agreements for non-public safety unions will commence in the coming months. The estimated budget impact of wage increases were included in the FY24-25 budget in a designated contingency totaling \$58 million. Separate legislation will be filed to move funding to the appropriate department budgets. Of that \$58 million contingency, departments that report to the Sheriff will receive a total of \$32.7 million, the Fire and Rescue department will receive a total of \$19.8 million, non-public safety areas and departments will receive the remaining \$5.5 million. Any change in this category is due to the normal process of running the department.

Operating Expenses

This category includes various expenditures, the largest of which is miscellaneous services and charges of \$1,387,150 for post-closure activities. The net change in this category is mainly due to a decrease of \$260,582 in miscellaneous services and charges.

Other Uses

The FY 25 estimated revenues over expenses are being placed in cash carryover, pending future Council approved appropriations for landfill closure activities.

Solid Waste Facilities Mitigation
Subfund - 43301

	Actuals	Adopted	Approved	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
Miscellaneous Revenue	30,823	28,365	41,033	44.7%	12,668
TOTAL REVENUE	255,519	257,782	272,723	5.8%	14,941
EXPENDITURES					
Capital Outlay	205,860	0	0		0
Grants, Aids & Contributions	113,215	0	0		0
Transfers to Other Funds	(78,811)	0	221,696		221,696
Other Uses	0	257,782	51,027	(80.2%)	(206,755)
TOTAL EXPENDITURES	240,264	257,782	272,723	5.8%	14,941

AUTHORIZED POSITION CAP

	Adopted	Approved	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 Fund was established to mitigate property concerns in areas surrounding Class I landfills. A Resource Recovery Fee (Internal Host Fee) of \$0.25 is applied to Class I ton deposited in the Trail Ridge landfill. Ordinance 2007-739-E authorized a 50/50 sharing of the Internal Host Fee between Class I mitigation activities and the Taye Brown Regional Park Improvement District. Mitigation projects are determined pursuant to the City of Jacksonville's Municipal Code, Chapter 380, Part 4.

SERVICE LEVELS

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

REVENUE

Charges for Services

This amount represents internal host fees driven by the projected tonnage to be received in Trail Ridge Landfill.

Miscellaneous Revenue

This category represents the anticipated interest earnings for FY 25.

EXPENDITURES

Other Uses

The FY 25 estimated revenues over expenses are being placed in cash carryover, pending future Council approved appropriations for mitigation activities.

Solid Waste Class III Mitigation
Subfund - 43302

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services	451,054	411,964	471,599	14.5%	59,635
Miscellaneous Revenue	38,753	31,772	56,614	78.2%	24,842
Fund Balance Appropriation	0	0	734,787		734,787
TOTAL REVENUE	489,807	443,736	1,263,000	184.6%	819,264
EXPENDITURES					
Transfers to Other Funds	0	0	1,263,000		1,263,000
Other Uses	0	443,736	0	(100.0%)	(443,736)
TOTAL EXPENDITURES	0	443,736	1,263,000	184.6%	819,264

AUTHORIZED POSITION CAP

	Adopted	Approved	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 fund was established to mitigate concerns in areas surrounding Non-Class I Solid Waste Management Activities. External Host Fees (formerly, resource recovery) are generated by a \$0.50 recovery fee per Non-Class I ton processed at the private solid waste management landfills. Mitigation projects are determined pursuant to the City of Jacksonville's Municipal Code, chapter 380, Part 4, and funding is approved by City Council.

SERVICE LEVELS

\$1.26 million has been budgeted to fund capital projects for fiscal year 2024-2025.

REVENUE

Charges for Services

This amount represents external host fees driven by the projected tonnage to be received at the private solid waste management facilities (Non-Class I) and offset by fees in construction and demolition permits pursuant to Ordinance 2019-55-E.

Miscellaneous Revenue

This category represents the anticipated interest earnings for FY 25.

Fund Balance Appropriation

This represents the amount being appropriated from fund balance to balance the fund.

EXPENDITURES

Transfers to Other Funds

This represents the amount being transferred to Subfund 32124 for capital projects.

Other Uses

The FY 24 estimated excess revenue has been removed.

SW Facilities Mitigation Projects
Subfund - 43303

	Actuals	Adopted	Approved	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
Miscellaneous Revenue	5,044	4,591	4,488	(2.2%)	(103)
Transfers From Other Funds	(78,811)	0	0		0
TOTAL REVENUE	150,929	234,008	236,178	0.9%	2,170
EXPENDITURES					
Operating Expenses	0	0	0		0
Transfers to Other Funds	235,293	234,008	236,178	0.9%	2,170
TOTAL EXPENDITURES	235,293	234,008	236,178	0.9%	2,170

AUTHORIZED POSITION CAP

	Adopted	Approved	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 fund was established to record and account for capital projects attributed to Class I landfill mitigation as well as to provide a separate fund to isolate Tayé Brown Regional Parks share of Internal Host Fees collected at the Trail Ridge Landfill, and associated investment earnings, from general mitigation activities.

Tayé Brown Regional Park Improvement Trust
Municipal code section 111.183 and 380.405

Tayé Brown Regional Park's share of internal host fees are to be used for improvements to Tayé Brown Regional Park.

REVENUE

Charges for Services

This category houses the FY 25 estimated internal host fee revenue.

Miscellaneous Revenue

This category represents anticipated interest income for FY 25.

EXPENDITURES

Transfers to Other Funds

The available revenue in this fund is being transferred out to fund capital improvements at the Tayé Brown Regional Park.

Stormwater Service
Subfund - 44101

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services	33,909,852	33,637,871	34,128,565	1.5%	490,694
Miscellaneous Revenue	289,147	241,433	329,725	36.6%	88,292
TOTAL REVENUE	34,198,999	33,879,304	34,458,290	1.7%	578,986
EXPENDITURES					
Personnel Expenses	6,845,020	9,157,240	9,172,047	0.2%	14,807
Operating Expenses	11,586,700	12,366,274	12,483,367	0.9%	117,093
Capital Outlay	0	2	2	0.0%	0
Debt Service	831,796	477,086	459,955	(3.6%)	(17,131)
Transfers to Other Funds	11,986,384	11,220,697	11,618,891	3.5%	398,194
Other Uses	658,005	658,005	724,028	10.0%	66,023
TOTAL EXPENDITURES	31,907,905	33,879,304	34,458,290	1.7%	578,986

AUTHORIZED POSITION CAP

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

STORMWATER SERVICES SUBFUND 44101

BACKGROUND

Municipal Code Section 754.107(a)

The fund provides a dedicated funding source for stormwater services primarily through the Stormwater user fee and operating budgets in the Environmental Quality Division within the Neighborhoods Department and the Public Works Department. The Environmental Quality Division manages a portion of the Stormwater Management System Program and is responsible for inspections of illicit connections to drainage systems, inspections of high priority industries and surface water quality monitoring. The Public Works Department is responsible for completing various flood and drainage mitigation projects, cleaning canals and ditches, addressing stormwater treatment issues, maintaining collection, and pumping systems and stormwater treatment facilities (ponds).

SERVICE LEVELS

FY 24 one-time funding of \$590,000 to purchase two street sweeper vehicles has been removed. One-time funding of \$588,000 is provided in FY 25 to purchase a sewer vacuum truck.

REVENUE

Charges for Services

This category represents the anticipated Stormwater user fees, discounts, uncollectibles and late fees.

Miscellaneous Revenue

This category includes the anticipated interest earnings for FY 25.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. There are no wage increases included in the FY24-25 budget except for public safety step increases. FY23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements have been reached with IAFF 2024-629-E and FOP 2024-630-E and negotiations for the successor agreements for non-public safety unions will commence in the coming months. The estimated budget impact of wage increases were included in the FY24-25 budget in a designated contingency totaling \$58 million. Separate legislation will be filed to move funding to the appropriate department budgets. Of that \$58 million contingency, departments that report to the Sheriff will receive a total of \$32.7 million, the Fire and Rescue department will receive a total of \$19.8 million, non-public safety areas and departments will receive the remaining \$5.5 million.

Operating Expenses

This category includes various small items and several large expenditures including \$8.1 million in professional and contractual services for various flood and drainage mitigation projects, clean debris from storm canals and ditches, address stormwater treatment issues, maintain collection and pumping systems and maintenance of stormwater treatment facilities (ponds). The category also includes \$3.4 million for fleet vehicle costs. The change in this category is primarily due to increases of \$642,256 in professional and contractual services costs, which is largely offset by a decrease of \$594,660 for fleet vehicle costs.

Debt Service

This category represents debt payments associated with Stormwater capital projects that were authorized prior to October 15, 2015. Per Municipal Code section 754.111, no additional debt service shall be paid or pledged from Stormwater generated revenues.

Transfers to Other Funds

This category represents a transfer to Stormwater Services - Capital Projects (Fund 44102). Per Municipal Code section 754.112, no greater of \$4.0 million or 15% of total revenue shall be appropriated for stormwater capital projects and no less than \$6.0 million shall be designated for Drainage System Rehabilitation.

Other Uses

This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

Equestrian Center-NFES Horse
Subfund - 45102

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Miscellaneous Revenue	3,486	2,950	4,692	59.1%	1,742
Transfers From Other Funds	570,421	540,568	552,873	2.3%	12,305
TOTAL REVENUE	573,907	543,518	557,565	2.6%	14,047
EXPENDITURES					
Operating Expenses	566,281	543,518	557,565	2.6%	14,047
TOTAL EXPENDITURES	566,281	543,518	557,565	2.6%	14,047

AUTHORIZED POSITION CAP

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

EQUESTRIAN CENTER – NEFL EQUESTRIAN SOCIETY SUBFUND 45102

BACKGROUND

Municipal Code Section 111.110

Ordinance 2014-331-E transferred the management of the [Equestrian Center](#) from SMG to the Northeast Florida Equestrian Society (NFES)/H.O.R.S.E. Therapies, Inc. Ordinance 2015-620-E amended and restated the contract with NFES.

SERVICE LEVELS

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

REVENUE

Miscellaneous Revenue

This category includes estimated interest earnings for FY 25.

Transfers From Other Funds

This amount represents the FY 25 subsidy to the Equestrian Center of \$331,177 from the General Funding Operating (Fund 00111) and \$221,696 from the Teye' Brown Regional Trust Fund (Fund 43303).

EXPENDITURES

Operating Expenses

This category represents the contractual services to be paid to the Northeast Florida Equestrian Society to cover the shortfall between their estimated revenues and expenditures in FY 25, as well as an internal service charge for facility utility costs allocated from the City's Public Works department.

Sports Complex CIP
Subfund - 46101

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Other Taxes	9,706,709	9,976,933	9,552,419	(4.3%)	(424,514)
Miscellaneous Revenue	240,283	0	0		0
TOTAL REVENUE	9,946,992	9,976,933	9,552,419	(4.3%)	(424,514)
EXPENDITURES					
Capital Outlay	3,446,805	4,497,478	4,082,478	(9.2%)	(415,000)
Debt Service	2,884,692	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)
Other Uses	0	0	0		0
TOTAL EXPENDITURES	8,702,022	9,976,933	9,552,419	(4.3%)	(424,514)

AUTHORIZED POSITION CAP

	Adopted	Approved	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 Code Section 111.136 and Chapter 764

Two of the total six cents of the Convention Development Tax (aka bed tax or tourist development tax) is allocated to the Sports Complex Capital Maintenance Enterprise Fund. These funds are to be used to construct, extend, enlarge, remodel, repair, improve or maintain the Sports Complex and/or pay the debt service on borrowed funds used for that same purpose. The Sports Complex includes the Municipal Stadium, Veterans Memorial Arena and the Jacksonville Baseball Stadium. The main source of revenue in this fund is a bed tax which is a levy imposed by local government on hotel stays within its jurisdiction.

SERVICE LEVELS

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

REVENUE

Other Taxes

This category includes the estimated 2-cent tourist development tax collections for FY 25.

EXPENDITURES

Capital Outlay

This category houses the available funding which will be used for capital maintenance after paying for the FY 25 required debt service.

Debt Service

This amount 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 amount represents a transfer to the City Venues – Debt Service fund (SF 47105) to pay the debt service related to funding approved via ordinance 2015-781-E for the amphitheater / flex field.

City Venues-City
Subfund - 47101

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Other Taxes	12,663,235	0	0		0
Charges for Services	185,988	244,170	100,000	(59.0%)	(144,170)
Miscellaneous Revenue	4,194,800	4,716,442	12,884,762	173.2%	8,168,320
Other Sources	21,531,085	0	0		0
Transfers From Other Funds	26,475,413	31,784,083	24,278,436	(23.6%)	(7,505,647)
TOTAL REVENUE	65,050,521	36,744,695	37,263,198	1.4%	518,503
EXPENDITURES					
Operating Expenses	9,060,935	15,090,280	13,386,020	(11.3%)	(1,704,260)
Capital Outlay	555,944	605,001	605,000	0.0%	(1)
Debt Service	7,743,760	0	0		0
Transfers to Other Funds	18,848,955	21,049,414	23,272,178	10.6%	2,222,764
Other Uses	21,589,624	0	0		0
TOTAL EXPENDITURES	57,799,218	36,744,695	37,263,198	1.4%	518,503

AUTHORIZED POSITION CAP

	Adopted	Approved	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

Municipal Code Section 111.135

Florida State Statute 212.20(6)(d)6b and 288.1162

ASM Global has been retained by the City to manage six public facilities which include the Municipal Stadium, the Veterans Memorial Arena, Jacksonville Baseball Stadium, Performing Arts Center, Convention Center, and the Ritz Theatre and Museum. A contract between the City and ASM was approved by Ordinance 2022-321-E. The contract has a term of October 1, 2022 to September 30, 2027 with one additional five-year renewal period. This fund contains the City's costs related to the various venues.

SERVICE LEVELS

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

REVENUE

Charges for Services

This category includes the estimated daily parking fee revenue to be collected during events across the City's venues.

Miscellaneous Revenue

This category includes projected FY25 interest earnings, rental of city facility revenue, the Vystar naming proceeds pursuant to 2019-065-E exhibit F, and the Jacksonville Jaguar supplemental rent payment per Amendment 12 of the lease.

Transfers From Other Funds

This category houses the annual subsidy from the General Fund – General Services District (Subfund 00111) to balance the fund.

EXPENDITURES:

Operating Expenses

This category includes the City's annual costs at the Venues including utility costs, miscellaneous insurance, internal service charges and contractual services for the ASM fees as outlined in the most recent agreement (ordinance 2022-321-E). The net decrease is being driven by decreases in utility costs of \$1.7 million.

Capital Outlay

Capital funding has been provided for capital maintenance at each of the venues.

Transfers to Other Funds

This category includes a \$23.21 million transfer to the City Venues – ASM subfund (SF 47102) to balance that fund, and a \$62,688 transfer to the Jacksonville Veterans Memorial Wall Trust (SF 11518) which represents 10% of the annual naming rights revenue as required by the agreement with VyStar.

City Venues-ASM
Subfund - 47102

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 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	15,640,648	10,304,801	11,797,605	14.5%	1,492,804
Transfers From Other Funds	19,473,264	20,988,552	23,209,490	10.6%	2,220,938
TOTAL REVENUE	58,395,929	48,189,611	53,257,431	10.5%	5,067,820
EXPENDITURES					
Personnel Expenses	9,021,473	11,961,700	12,988,107	8.6%	1,026,407
Operating Expenses	44,398,649	36,227,911	40,269,324	11.2%	4,041,413
Capital Outlay	1,629,830	0	0		0
TOTAL EXPENDITURES	55,049,952	48,189,611	53,257,431	10.5%	5,067,820

AUTHORIZED POSITION CAP

	Adopted	Approved	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 has been retained by the City to manage six public facilities which include the Municipal Stadium, the Veterans Memorial Arena, Jacksonville Baseball Stadium, Performing Arts Center, Convention Center, and the Ritz Theatre and Museum. A contract between the City and ASM was approved by Ordinance 2022-321-E. The contract has a term of October 1, 2022 to September 30, 2027 with one additional five-year renewal period. This fund shows the costs for the operation and management of the venues which run through ASM Global. The budget is shown for reference but does not reside within the City's financial system.

SERVICE LEVELS

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 includes contractual service revenue for events, ticket surcharge revenue and parking fees.

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.

Transfers From Other Funds

This represents the subsidy from the City Venues – City subfund (SF 47101) to balance the fund.

EXPENDITURES:

Personnel Expenses

This category includes estimated personnel expenses for the ASM employees who operate the City's venues.

Operating Expenses

This category represents a variety of expenditures, the largest of which are \$24.69 million for contractual services, \$7.52 million for repairs and maintenance, \$3.1 million for professional services, and \$1.58 million for insurance. The net increase in this category is mainly due to increases of \$2.66 million in contractual services and \$626,889 in insurance costs,

Capital Projects-City Venues Surcharge
 Subfund - 47103

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services	3,874,010	4,139,445	4,550,486	9.9%	411,041
Miscellaneous Revenue	125,390	55,645	57,315	3.0%	1,670
TOTAL REVENUE	3,999,400	4,195,090	4,607,801	9.8%	412,711
EXPENDITURES					
Capital Outlay	4,130,553	4,195,090	4,607,801	9.8%	412,711
TOTAL EXPENDITURES	4,130,553	4,195,090	4,607,801	9.8%	412,711

AUTHORIZED POSITION CAP

	Adopted	Approved	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 Code Section 123.102

Revenue generated by user fees charged on each ticket sold for events at the Municipal Stadium, Veterans Memorial Arena, Performing Arts Center and Baseball Stadium are to be used for capital expenditures and capital maintenance at the venue where the revenue was generated.

SERVICE LEVELS

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

REVENUE

Charges for Services

This category includes the estimated ticket surcharges fees for the various venues.

Miscellaneous Revenue

This category houses 20% of the annual rental fee for the Baseball stadium pursuant to ordinance 2018-574-E.

EXPENDITURES

Capital Outlay

The amount represents the capital funding including a 2.5% administrative support portion for the various venues:

➤ Municipal Stadium	\$2,527,550
➤ Veterans Memorial Arena	\$1,322,940
➤ Performing Arts Center	\$554,280
➤ Baseball Stadium	\$203,031

City Venues-Debt Service
Subfund - 47105

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Other Taxes	0	12,273,411	10,534,102	(14.2%)	(1,739,309)
Miscellaneous Revenue	1,099,809	221,711	474,019	113.8%	252,308
Other Sources	(152,516)	0	0		0
Transfers From Other Funds	31,198,539	40,784,630	43,793,441	7.4%	3,008,811
TOTAL REVENUE	32,145,832	53,279,752	54,801,562	2.9%	1,521,810
EXPENDITURES					
Debt Service	11,167,736	49,713,716	52,450,010	5.5%	2,736,294
Transfers to Other Funds	0	0	0		0
Other Uses	(583,940)	3,566,036	2,351,552	(34.1%)	(1,214,484)
TOTAL EXPENDITURES	10,583,796	53,279,752	54,801,562	2.9%	1,521,810

AUTHORIZED POSITION CAP

	Adopted	Approved	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 subfund receives various transfers from other subfunds which, along with any accumulated interest in the subfund, will be used to pay the debt service related to the various bond issuances for the City's venues. This includes the costs for principal, interest and fiscal agent fees.

SERVICE LEVELS

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

REVENUE

Other Taxes

This category for FY 25 and onward, houses the 2-cent tourist development tax which can only be used for municipal stadium debt service payments. The decrease is due to the sunset of Florida State statute 212.20 (6) (d) 6 b professional sports franchise sales tax rebate related to the Jacksonville Jaguars.

Miscellaneous Revenue

This category includes the 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 transfers from various operating funds to pay the anticipated FY 25 debt service for capital projects at the city's venues. The offsetting transfer from the City Venue – City fund has been removed.

- | | |
|--|--------------|
| ➤ Sports Complex Capital Improvement Projects (SF 46101) | \$5,469,941 |
| ➤ Better Jacksonville Trust Fund (SF 11001) | \$38,323,500 |

EXPENDITURES

Debt Service

This category houses both the FY 25 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.

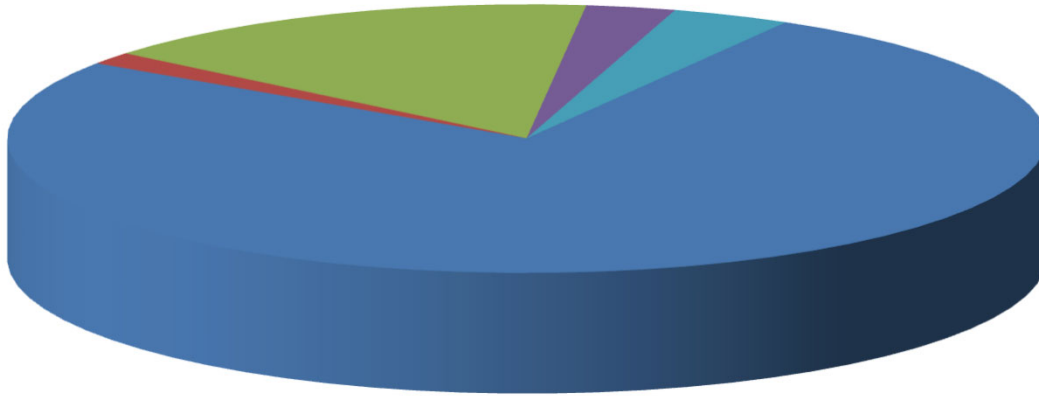
Other Uses

The net budget balance between estimated revenue and estimated debt service expense is placed in a contingency for future debt service payments.

INTERNAL SERVICE FUNDS

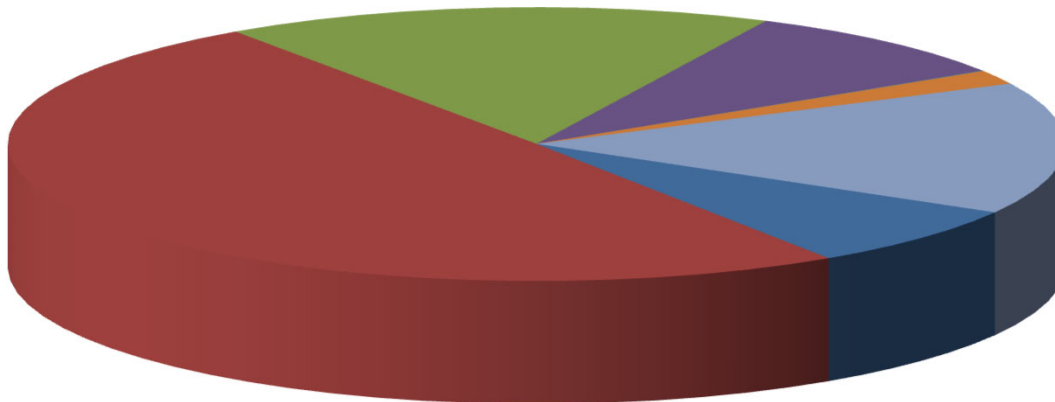
INTERNAL SERVICE FUNDS

REVENUE BY CATEGORY



- Charges for Services 76.1%
- Other Sources 15.9%
- Fund Balance Appropriation 3.7%
- Miscellaneous Revenue 1.5%
- Transfers From Other Funds 2.8%

EXPENDITURES BY CATEGORY



- Personnel Expenses 7.4%
- Debt Service 16.8%
- Grants, Aids & Contributions .0%
- Other Uses 15.7%
- Operating Expenses 49.6%
- Capital Outlay 8.8%
- Transfers to Other Funds 1.7%

INTERNAL SERVICE FUNDS

Summary of Subfunds

SF	Description	Personnel Expenses	Operating Expenses	Capital Outlay	Debt Service	Grants, Aids & Contrib.	Transfers to Other Funds	Other Uses	Approved Budget
51101	Motor Pool	7,773,992	32,911,455	250,001				822,467	41,757,915
51102	Motor Pool - Vehicle Replacement	204,269	143,263	40,694,218				43,406	41,085,156
51103	Motor Pool - Direct Replacement						3,696,439		3,696,439
52101	Copy Center	280,892	2,286,350	1				114,416	2,681,659
53101	Information Technologies	14,794,657	26,309,743	8,351		19,869	57,911	852,499	42,043,030
53102	Radio Communication	996,128	2,847,447	465,561	273,250	254,208		112,262	4,948,856
53103	Tech System Development						1,788,549		1,788,549
53104	Technology Equipment Refresh		577,754	3,423,310					4,001,064
53105	Radio Equipment Refresh						719,106		719,106
53106	IT System Development Fund			9,810,930	5,914,742		20,769	2,056,629	17,803,070
54101	Public Building Allocations	5,356,503	47,782,436	42,338			4,147,709	1,056,985	58,385,971
55101	Office Of General Counsel-Fund	11,962,320	1,922,507	1				368,631	14,253,459
56101	Self Insurance	2,057,483	70,385,810	2				255,206	72,698,501
56201	Group Health	1,082,280	102,969,265	1				283,496	104,335,042
56301	Insured Programs	1,077,133	19,165,976	3				91,864	20,334,976
57101	Debt Management Fund				97,951,993			90,544,617	188,496,610
Total Internal Service Funds		45,585,657	307,302,006	54,694,717	104,139,985	274,077	10,430,483	96,602,478	619,029,403

Motor Pool
Subfund - 51101

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services	38,844,189	41,712,449	41,372,314	(0.8%)	(340,135)
Miscellaneous Revenue	471,483	506,500	385,601	(23.9%)	(120,899)
TOTAL REVENUE	39,315,672	42,218,949	41,757,915	(1.1%)	(461,034)
EXPENDITURES					
Personnel Expenses	5,977,407	7,485,048	7,773,992	3.9%	288,944
Operating Expenses	31,192,164	31,397,036	32,911,455	4.8%	1,514,419
Capital Outlay	119,667	2,450,002	250,001	(89.8%)	(2,200,001)
Other Uses	886,863	886,863	822,467	(7.3%)	(64,396)
TOTAL EXPENDITURES	38,176,101	42,218,949	41,757,915	(1.1%)	(461,034)

AUTHORIZED POSITION CAP

	Adopted	Approved	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. Fleet Management is responsible for all of the maintenance and fueling of the entire City owned vehicle fleet including most independent authorities and the Duval County School Board. Fleet Management performs most of the warranty work on City vehicles but has outsourced many of the smaller repairs and maintenance items.

SERVICE LEVELS

Funding of \$250,000 has been provided for the annual equipment refresh schedule.

REVENUE

Charges for Services

This category houses the internal service fund billings to its customers, including City departments and government agencies, and is directly related to the budgeted expenditures in this fund.

Miscellaneous Revenue

This category includes estimated interest income, revenue for warranty work, and contribution-loss deductible revenue. The decrease is primarily due to a reduction in the estimated contribution-loss deductible revenue of \$180,000 to be more in line with actuals.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. There are no wage increases included in the FY24-25 budget except for public safety step increases. FY23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements have been reached with IAFF 2024-629-E and FOP 2024-630-E and negotiations for the successor agreements for non-public safety unions will commence in the coming months. The estimated budget impact of wage increases were included in the FY24-25 budget in a designated contingency totaling \$58 million. Separate legislation will be filed to move funding to the appropriate department budgets. Of that \$58 million contingency, departments that report to the Sheriff will receive a total of \$32.7 million, the Fire and Rescue department will receive a total of \$19.8 million, non-public safety areas and departments will receive the remaining \$5.5 million. The net increase in this category is being driven by pay changes made during FY23-24.

Operating Expenses

This category is made of various small items and several large expenditures including \$18.1 million for fuel, \$6.75 million for sublet repairs (vehicle repairs performed by outside vendors) and \$5.65 million for parts / tires. The net increase is being driven by increases in sublet repairs of \$290,000, parts / tires of \$720,000 and fuel of \$720,000.

Capital Outlay

Funding has been provided to replace end-of-life equipment. The decrease is due to the removal of FY 24 one-time capital funding of \$2.2 million.

Other Uses

This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

Motor Pool - Vehicle Replacement
Subfund - 51102

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Intergovernmental Revenue	75,000	0	0		0
Charges for Services	26,761,687	32,196,764	25,742,235	(20.0%)	(6,454,529)
Miscellaneous Revenue	1,979,259	1,490,551	1,646,482	10.5%	155,931
Transfers From Other Funds	0	645,204	13,696,439	2,022.8%	13,051,235
TOTAL REVENUE	28,815,946	34,332,519	41,085,156	19.7%	6,752,637
EXPENDITURES					
Personnel Expenses	246,114	256,658	204,269	(20.4%)	(52,389)
Operating Expenses	95,960	149,421	143,263	(4.1%)	(6,158)
Capital Outlay	3,109,348	33,851,684	40,694,218	20.2%	6,842,534
Debt Service	2,577,750	0	0		0
Transfers to Other Funds	27,804,873	0	0		0
Other Uses	74,756	74,756	43,406	(41.9%)	(31,350)
TOTAL EXPENDITURES	33,908,801	34,332,519	41,085,156	19.7%	6,752,637

AUTHORIZED POSITION CAP

	Adopted	Approved	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 internal service fund accumulates and allocates the costs 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 steps in decommissioning the Direct Replacement fund (FD_51103) are to budget the vehicle replacement capital funding within this fund and to transfer any anticipated interest income and/or fund balance from the Direct Replacement fund into this fund.

SERVICE LEVELS

Forty-three new vehicles were added to the City's vehicle cap as part of the FY 25 budget

- Forty new JSO patrol SUVs costing \$2.7 million to outfit the 40 new police officer positions provided by the administration
- Apparatus for new fire station 67 totaling \$1,477,866 for a pumper and rescue unit
- Pickup truck costing \$50,000 added for new fire plans review position

REVENUE

Charges for Services

This category houses the internal service fund billings to its customers, including City departments and government agencies, and is directly related to current and previously approved vehicle replacements as well as the budgeted operating expenditures in this fund.

Miscellaneous Revenue

This category includes estimated interest income, revenue for surplus vehicle sales, and contribution-loss deductible revenue.

Transfers From Other Funds

This category includes transfers from the Direct Replacement fund (SF 51103) of \$3,696,439 as discussed and a one-time transfer from the General Fund (SF 00111) of \$10 million. Significant delays in receiving replacement vehicles have affected the deployment of vehicles to the City agencies and temporarily slowed billing revenues.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The decrease is mainly due to a \$27,836 decrease in defined benefit pension costs.

Operating Expenses

This category is made up of various small items, the largest of which is a supervision allocation of \$85,497 from the Fleet Operating fund (SF 51101), miscellaneous services and charges of \$42,000 and IT internal service charges of \$11,074.

Capital Outlay

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

Other Uses

This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

Motor Pool - Direct Replacement
Subfund - 51103

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Miscellaneous Revenue	799,234	645,204	0	(100.0%)	(645,204)
Transfers From Other Funds	27,804,873	0	0		0
Fund Balance Appropriation	0	0	3,696,439		3,696,439
TOTAL REVENUE	28,604,107	645,204	3,696,439	472.9%	3,051,235
EXPENDITURES					
Capital Outlay	14,982,903	0	0		0
Transfers to Other Funds	0	645,204	3,696,439	472.9%	3,051,235
TOTAL EXPENDITURES	14,982,903	645,204	3,696,439	472.9%	3,051,235

AUTHORIZED POSITION CAP

	Adopted	Approved	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 steps in decommissioning the fund are to budget vehicle replacements within the Vehicle Replacement fund (FD_51102) and transfer any available fund balance to that fund. Once all of the budgeted capital capacity within the fund has been expended the remaining fund balance will be transferred to the Vehicle Replacement fund.

REVENUE

Fund Balance Appropriation

The estimated fund balance is being appropriated and transferred to the Vehicle Replacement fund (SF 51102).

EXPENDITURES

Transfers to Other Funds

The available funding is being transferred to the Vehicle Replacement fund (SF 51102) to fund the purchase of vehicles.

Copy Center
Subfund - 52101

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services	2,590,923	2,796,603	2,672,325	(4.4%)	(124,278)
Miscellaneous Revenue	6,737	4,832	9,334	93.2%	4,502
TOTAL REVENUE	2,597,660	2,801,435	2,681,659	(4.3%)	(119,776)
EXPENDITURES					
Personnel Expenses	299,741	318,468	280,892	(11.8%)	(37,576)
Operating Expenses	1,967,639	2,368,550	2,286,350	(3.5%)	(82,200)
Capital Outlay	14,759	1	1	0.0%	0
Other Uses	114,416	114,416	114,416	0.0%	0
TOTAL EXPENDITURES	2,396,555	2,801,435	2,681,659	(4.3%)	(119,776)

AUTHORIZED POSITION CAP

	Adopted	Approved	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

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

REVENUE

Charges for Services

This category houses the internal service fund billings to its customers, including City departments and government agencies, and is directly related to the budgeted expenditures in this fund.

Miscellaneous Revenue

This category represents anticipated interest income for FY 25. The amount is based on the fund's average cash balance and the anticipated interest rate.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. There are no wage increases included in the FY24-25 budget except for public safety step increases. FY23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements have been reached with IAFF 2024-629-E and FOP 2024-630-E and negotiations for the successor agreements for non-public safety unions will commence in the coming months. The estimated budget impact of wage increases were included in the FY24-25 budget in a designated contingency totaling \$58 million. Separate legislation will be filed to move funding to the appropriate department budgets. Of that \$58 million contingency, departments that report to the Sheriff will receive a total of \$32.7 million, the Fire and Rescue department will receive a total of \$19.8 million, non-public safety areas and departments will receive the remaining \$5.5 million. The decrease is mainly due to a \$26,876 decrease in defined benefit pension costs.

Operating Expenses

This category is made of various small items and several large expenditures including \$1.4 million for the City's consolidated copier contract, \$500,000 for citywide postage and \$195,000 for external printing. The net decrease is being driven by a \$71,450 decrease in funding for postage.

Other Uses

This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

Information Technologies
Subfund - 53101

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services	41,884,885	43,326,203	41,778,267	(3.6%)	(1,547,936)
Miscellaneous Revenue	212,871	197,847	264,763	33.8%	66,916
Fund Balance Appropriation	0	240,350	0	(100.0%)	(240,350)
TOTAL REVENUE	42,097,756	43,764,400	42,043,030	(3.9%)	(1,721,370)
EXPENDITURES					
Personnel Expenses	12,059,538	14,126,557	14,794,657	4.7%	668,100
Operating Expenses	25,792,234	28,515,540	26,309,743	(7.7%)	(2,205,797)
Capital Outlay	761,844	6,525	8,351	28.0%	1,826
Grants, Aids & Contributions	23,179	19,868	19,869	0.0%	1
Transfers to Other Funds	2,655,667	0	57,911		57,911
Other Uses	1,095,910	1,095,910	852,499	(22.2%)	(243,411)
TOTAL EXPENDITURES	42,388,372	43,764,400	42,043,030	(3.9%)	(1,721,370)

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	118	123	5
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.

SERVICE LEVELS

Several enhancements have been added for FY 25 including; 6 unfunded full-time positions to begin transitioning the contractual desktop support services back in-house, \$95,419 for Microsoft dashboard and tech tools, \$150,000 for increased Microsoft support and \$165,000 for cyber patching.

REVENUE

Charges for Services

This category houses the internal service fund billings to its customers, including City departments and government agencies, and is directly related to the budgeted expenditures in this fund.

Miscellaneous Revenue

This category represents anticipated interest income for FY 25. The amount is based on the fund's average cash balance and the anticipated interest rate.

Fund Balance Appropriation

The FY 24 fund balance appropriation has been removed.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. There are no wage increases included in the FY24-25 budget except for public safety step increases. FY23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements have been reached with IAFF 2024-629-E and FOP 2024-630-E and negotiations for the successor agreements for non-public safety unions will commence in the coming months. The estimated budget impact of wage increases were included in the FY24-25 budget in a designated contingency totaling \$58 million. Separate legislation will be filed to move funding to the appropriate department budgets. Of that \$58 million contingency, departments that report to the Sheriff will receive a total of \$32.7 million, the Fire and Rescue department will receive a total of \$19.8 million, non-public safety areas and departments will receive the remaining \$5.5 million. The net increase in this category is being driven by pay changes made during FY23-24.

Operating Expenses

This category contains various small items and several large expenditures including \$1,007,768 in facility costs including utilities, \$2.6 million for contractual services / IT contract employees, \$3.3 million for telephone and data lines, \$5.0 million for hardware and software maintenance and licenses, \$5.4 million for software hosting services, and \$7.3 million for IT system development charges. The net decrease is being driven by a \$1,482,781 decrease in IT system development charges and a \$904,581 decrease in software hosting services.

Capital Outlay

Capital funding has been provided in FY 25 for capital equipment purchases for new positions added to various departments.

Grants, Aids and Contributions

This category houses a payment to JEA for fiber connection to Cecil 9-1-1 center per the MOU.

Transfers to Other Funds

The budget includes a one-time transfer to the Radio Communication fund (SF 53102) to cover costs associated with the transfer of a position.

Other Uses

This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP

The authorized full-time cap increased by five positions. Six positions were added to begin transitioning the desktop support services back in-house and one position was transferred to the Radio Communication fund (SF 53102).

Radio Communication
Subfund - 53102

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services	6,056,224	6,146,825	4,855,007	(21.0%)	(1,291,818)
Miscellaneous Revenue	22,363	14,178	35,938	153.5%	21,760
Transfers From Other Funds	0	0	57,911		57,911
TOTAL REVENUE	6,078,587	6,161,003	4,948,856	(19.7%)	(1,212,147)
EXPENDITURES					
Personnel Expenses	857,771	885,365	996,128	12.5%	110,763
Operating Expenses	2,415,607	2,961,990	2,847,447	(3.9%)	(114,543)
Capital Outlay	23,694	935,402	465,561	(50.2%)	(469,841)
Debt Service	610,174	974,158	273,250	(72.0%)	(700,908)
Grants, Aids & Contributions	240,266	249,000	254,208	2.1%	5,208
Transfers to Other Funds	1,215,937	0	0		0
Other Uses	155,088	155,088	112,262	(27.6%)	(42,826)
TOTAL EXPENDITURES	5,518,537	6,161,003	4,948,856	(19.7%)	(1,212,147)

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2023-2024	FY 2024-2025	
Full Time Positions	10	11	1
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

The budget includes a customer department enhancement of \$465,560 for mobile and portable radios for forty new positions within JSO.

REVENUE

Charges for Services

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

Miscellaneous Revenue

This category represents anticipated interest income for FY 25. The amount is based on the fund's average cash balance and the anticipated interest rate.

Transfer From Other Funds

The budget includes a one-time transfer from the Information Technologies fund (SF 53101) to cover costs associated with the transfer of a position.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. There are no wage increases included in the FY24-25 budget except for public safety step increases. FY23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements have been reached with IAFF 2024-629-E and FOP 2024-630-E and negotiations for the successor agreements for non-public safety unions will commence in the coming months. The estimated budget impact of wage increases were included in the FY24-25 budget in a designated contingency totaling \$58 million. Separate legislation will be filed to move funding to the appropriate department budgets. Of that \$58 million contingency, departments that report to the Sheriff will receive a total of \$32.7 million, the Fire and Rescue department will receive a total of \$19.8 million, non-public safety areas and departments will receive the remaining \$5.5 million. The net increase is due to the addition of a position within the fund and an increase in defined benefit pension costs of \$38,554.

Operating Expenses

This category is made of various small items and several large expenditures including \$221,466 in supervision allocation, \$297,690 for repairs and maintenance, and \$2,011,752 in hardware / software maintenance and license agreements with Motorola and other vendors for the City's radio hardware / software. The net decrease is being driven by a \$110,253 decrease in IT computer system maintenance and security costs.

Capital Outlay

Funding has been provided to purchase required radio equipment for new positions within the Jacksonville Sheriff's Office.

Debt Service

The budgeted amount is the estimated debt repayment for the fire station paging project, the Ed Ball - radio tower and backup system project and the radio site expansion project. The budget ordinance 2024-504-E schedule B4 contains a complete list of non-CIP debt funded projects and repayments in FY 25.

Grants, Aids & Contributions

This category includes the estimated payment to JEA for the estimated JEA operating costs at the JEA owned tower sites.

Other Uses

This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP

One position was transferred from the Information Technologies fund (SF 53101) as part of the budget process.

Tech System Development
Subfund - 53103

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Miscellaneous Revenue	39,712	0	0		0
Fund Balance Appropriation	0	0	1,788,549		1,788,549
TOTAL REVENUE	39,712	0	1,788,549		1,788,549
EXPENDITURES					
Transfers to Other Funds	0	0	1,788,549		1,788,549
TOTAL EXPENDITURES	0	0	1,788,549		1,788,549

AUTHORIZED POSITION CAP

	Adopted	Approved	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

Fund Balance Appropriation

The estimated fund balance is being appropriated and transferred to the IT System Development fund (SF 53106).

EXPENDITURES

Transfers to Other Funds

The available funding is being transferred to the IT System Development fund (SF 53106).

Technology Equipment Refresh
Subfund - 53104

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services	1,856,814	3,541,630	3,265,969	(7.8%)	(275,661)
Miscellaneous Revenue	16,031	0	15,989		15,989
Transfers From Other Funds	578,762	0	719,106		719,106
TOTAL REVENUE	2,451,607	3,541,630	4,001,064	13.0%	459,434
EXPENDITURES					
Operating Expenses	204,618	918,200	577,754	(37.1%)	(340,446)
Capital Outlay	1,332,254	2,623,430	3,423,310	30.5%	799,880
TOTAL EXPENDITURES	1,536,872	3,541,630	4,001,064	13.0%	459,434

AUTHORIZED POSITION CAP

	Adopted	Approved	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.

Additional information can be found on the fiscal year 2025-2029 IT system development project schedule in the Capital Projects section of this document.

REVENUE

Charges for Services

This amount represents the customer billings for the FY 25 approved equipment replacement.

Miscellaneous Revenue

This category represents anticipated interest income for FY 25. The amount is based on the fund's average cash balance and the anticipated interest rate.

Transfers From Other Funds

Transfer from the Radio Equipment Refresh fund (SF 53105) to fund a portion of the IT network equipment refresh.

EXPENDITURES

Operating Expenses

This category includes the contractual services cost for deploying equipment as well as any equipment costs for computer, telecommunication, server and network equipment that do not meet the \$1,000 capital threshold.

Capital Outlay

This category includes equipment costs for various computer, telecommunication, server and network equipment that meet the \$1,000 capital threshold.

- | | |
|-----------------------------------|-------------|
| ○ Servers | \$130,000 |
| ○ JFRD mobile data terminals | \$338,114 |
| ○ Desktop and laptop equipment | \$520,101 |
| ○ Network equipment | \$1,235,095 |
| ○ JSO requested equipment refresh | \$1,200,000 |

Radio Equipment Refresh
Subfund - 53105

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Miscellaneous Revenue	24,610	0	0		0
Fund Balance Appropriation	0	0	719,106		719,106
TOTAL REVENUE	24,610	0	719,106		719,106
EXPENDITURES					
Transfers to Other Funds	578,762	0	719,106		719,106
TOTAL EXPENDITURES	578,762	0	719,106		719,106

AUTHORIZED POSITION CAP

	Adopted	Approved	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 FY 25-26.

As part of two separate pieces of legislation appropriating ARPA funding, the radio equipment refresh was accelerated and completed in FY 23. Beginning in FY 22-23, this fund began to be decommissioned and any residual balance used to fund the technology refresh.

REVENUE

Fund Balance Appropriation

The estimated fund balance is being appropriated and transferred to the Technology Equipment Refresh fund (SF 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	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services	10,523,929	9,745,701	7,171,744	(26.4%)	(2,573,957)
Miscellaneous Revenue	550,372	0	891,078		891,078
Other Sources	7,998,000	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	19,072,301	13,971,924	17,803,070	27.4%	3,831,146
EXPENDITURES					
Personnel Expenses	30,687	0	0		0
Capital Outlay	2,072,502	4,636,201	9,810,930	111.6%	5,174,729
Debt Service	9,194,782	9,695,081	5,914,742	(39.0%)	(3,780,339)
Transfers to Other Funds	0	0	20,769		20,769
Other Uses	0	(359,358)	2,056,629	(672.3%)	2,415,987
TOTAL EXPENDITURES	11,297,971	13,971,924	17,803,070	27.4%	3,831,146

AUTHORIZED POSITION CAP

	Adopted	Approved	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 created in FY 18-19 and will house the IT system development projects for FY 17-18 and onward. This fund is also project driven which will allow multi-year tracking, transparency and accountability related to IT projects. This internal service fund accumulates and allocates the cost of IT system development for the City of Jacksonville and various independent agencies.

Additional information can be found on the fiscal year 2025-2029 IT system development project schedule in the Capital Projects section of this document.

REVENUE

Charges for Services

This category includes billings to departments and agencies for IT system development projects.

Miscellaneous Revenue

This category represents anticipated interest income for FY 25. The amount is based on the fund's average cash balance and the anticipated interest rate.

Other Sources

This category contains the amount of borrowed funds for the FY 25 IT system development plan.

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

This amount is the FY 25 capital funding for project(s). The detail by project, including operating costs, can be found in the Capital Projects section of this document.

Debt Service

This amount represents the estimated FY 25 interest and principal payback for loans issued for projects included in this fund.

Transfers to Other Funds

The category contains the return of prior year customer billings to the Solid Waste Disposal fund (FD 43101) as part of closing the Upgrade Solid Waste Software project.

Other Uses

This category contains the appropriation or de-appropriation of cash carryover budget. The all-years nature of this fund and the mechanics of balancing project revenue and expenses required for 1Cloud has modified the way the fund shows debt funding / costs. The FY 25 cash carryover amount nets debt management funding revenue and debt management debt service repayments. As the debt is repaid the cash carryover amount will be reduced until fully paid off.

Public Building Allocations
Subfund - 54101

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services	55,658,143	58,908,566	56,710,649	(3.7%)	(2,197,917)
Miscellaneous Revenue	390,675	348,005	425,322	22.2%	77,317
Transfers From Other Funds	0	0	1,000,000		1,000,000
Fund Balance Appropriation	227,030	250,000	250,000	0.0%	0
TOTAL REVENUE	56,275,848	59,506,571	58,385,971	(1.9%)	(1,120,600)
EXPENDITURES					
Personnel Expenses	4,646,529	5,165,310	5,356,503	3.7%	191,193
Operating Expenses	43,543,294	50,766,588	47,782,436	(5.9%)	(2,984,152)
Capital Outlay	49,245	176,627	42,338	(76.0%)	(134,289)
Transfers to Other Funds	2,666,354	2,145,954	4,147,709	93.3%	2,001,755
Other Uses	1,162,749	1,252,092	1,056,985	(15.6%)	(195,107)
TOTAL EXPENDITURES	52,068,171	59,506,571	58,385,971	(1.9%)	(1,120,600)

AUTHORIZED POSITION CAP

	Adopted	Approved	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

A total of \$2 million was provided to connect Ed Ball building to JEA chilled water line to reduce future utilities costs.

REVENUE

Charges for Services

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

Miscellaneous Revenue

This amount represents the tenant revenue for non-City occupants of city buildings and anticipated interest earnings for FY 25.

Transfers From Other Funds

This category houses the loan from the General Fund Operating fund (SF 00111) to partially fund the Ed Ball chilled water line connection project. This loan will be repaid as part of the FY 26 budget process.

Fund Balance Appropriation

Available fund balance is being appropriated for an "emergency fund" of \$250,000, to address unanticipated repairs, requests or emergency issues as they arise throughout the fiscal year.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. There are no wage increases included in the FY24-25 budget except for public safety step increases. FY23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements have been reached with IAFF 2024-629-E and FOP 2024-630-E and negotiations for the successor agreements for non-public safety unions will commence in the coming months. The estimated budget impact of wage increases were included in the FY24-25 budget in a designated contingency totaling \$58 million. Separate legislation will be filed to move funding to the appropriate department budgets. Of that \$58 million contingency, departments that report to the Sheriff will receive a total of \$32.7 million, the Fire and Rescue department will receive a total of \$19.8 million, non-public safety areas and departments will receive the remaining \$5.5 million. The net increase in this category is being driven by pay changes made during FY23-24 as well as a \$54,509 increase in defined benefit pension costs.

Operating Expenses

This category is made of various small items and several large expenditures for City buildings and building maintenance including \$4.4 million for building janitorial and cleaning, \$2.9 million for property insurance on City buildings, \$3.2 million in contractual services for building maintenance, \$3.6 million for building security, \$3.7 million for repairs and maintenance, \$9.5 million in Public Buildings internal service charges within the fund and \$19.5 million in utility costs. The net decrease is being driven by reduced costs in utilities of \$1.4 million and Public Buildings internal service charges within the fund of \$1.4 million.

Capital Outlay

Capital funding has been provided to replace end of life automated external defibrillators (AED) at various city buildings.

Transfers to Other Funds

This total represents a transfer of \$2,147,709 to the General Fund Operating fund (SF 00111) to pay the debt service costs for the Ed Ball and the Haverty's buildings and a \$2 million transfer to the Capital Project Fund (SF 32124) to connect Ed Ball building to JEA chilled water line.

Other Uses

This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

Office Of General Counsel-Fund
Subfund - 55101

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services	12,155,049	14,345,953	14,238,459	(0.7%)	(107,494)
Miscellaneous Revenue	22,441	15,000	15,000	0.0%	0
Transfers From Other Funds	1,127,291	0	0		0
TOTAL REVENUE	13,304,781	14,360,953	14,253,459	(0.7%)	(107,494)
EXPENDITURES					
Personnel Expenses	9,603,115	11,694,096	11,962,320	2.3%	268,224
Operating Expenses	1,805,756	2,119,078	1,922,507	(9.3%)	(196,571)
Capital Outlay	0	1	1	0.0%	0
Other Uses	397,778	547,778	368,631	(32.7%)	(179,147)
TOTAL EXPENDITURES	11,806,649	14,360,953	14,253,459	(0.7%)	(107,494)

AUTHORIZED POSITION CAP

	Adopted	Approved	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 fund accumulates and allocates the cost of the Office of the General Counsel and recovers its costs via charges to its users / customers, which include the City, independent authorities, and boards/commissions of the government. Per 2024-504-E, two activities within this subfund are created to accurately track revenues and expenses associated with DCPS (Duval County School Board Property) and JEA.

SERVICE LEVELS

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

REVENUE

Charges for Services

This category houses the internal service fund billings to its customers including City departments, independent authorities, and government agencies, and is directly related to the budgeted expenditures in this fund.

Miscellaneous Revenue

This amount represents anticipated miscellaneous sales and charges for litigation costs such as requests for copies, garnishments, or public records requests.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. There are no wage increases included in the FY24-25 budget except for public safety step increases. FY23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements have been reached with IAFF 2024-629-E and FOP 2024-630-E and negotiations for the successor agreements for non-public safety unions will commence in the coming months. The estimated budget impact of wage increases were included in the FY24-25 budget in a designated contingency totaling \$58 million. Separate legislation will be filed to move funding to the appropriate department budgets. Of that \$58 million contingency, departments that report to the Sheriff will receive a total of \$32.7 million, the Fire and Rescue department will receive a total of \$19.8 million, non-public safety areas and departments will receive the remaining \$5.5 million. Any change in this category is due to the normal process of running the department.

Operating Expenses

This category includes various expenditures, the largest of which include \$550,000 in professional services that includes funding for outside legal counsel, expert witnesses, mediators, and a special counsel pursuant to municipal code section 108.505(b), as well as \$362,863 for computer system maintenance and security costs, \$220,097 in facilities costs, \$193,480 in dues and subscription costs associated with licensing and credentials for General Counsel staff, and \$174,431 in general liability insurance. The net change in this category is due to decreases of \$279,337 in professional services primarily associated with a one-time reduction due to large carryforwards from prior years, and \$39,211 in computer system maintenance and security costs. These are somewhat offset by increases of \$134,857 in general liability insurance, and \$10,210 in supervision allocation for allocated personnel costs from the General Fund for work performed by the Delegation Coordinator for this subfund.

Other Uses

This category houses the charge for the City's indirect cost recovery study. The change in this category is due to the removal of the FY 24 cash carryover of \$150,000.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged from the prior year.

Self Insurance
Subfund - 56101

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services	84,507,445	60,348,577	68,075,963	12.8%	7,727,386
Miscellaneous Revenue	4,760,215	2,747,931	4,557,903	65.9%	1,809,972
Fund Balance Appropriation	0	114,304	64,635	(43.5%)	(49,669)
TOTAL REVENUE	89,267,660	63,210,812	72,698,501	15.0%	9,487,689
EXPENDITURES					
Personnel Expenses	1,989,800	2,093,979	2,057,483	(1.7%)	(36,496)
Operating Expenses	47,040,295	60,581,988	70,385,810	16.2%	9,803,822
Capital Outlay	0	2	2	0.0%	0
Other Uses	534,843	534,843	255,206	(52.3%)	(279,637)
TOTAL EXPENDITURES	49,564,938	63,210,812	72,698,501	15.0%	9,487,689

AUTHORIZED POSITION CAP

	Adopted	Approved	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, Jacksonville Housing Authority and the Jacksonville Aviation Authority. As an internal service fund, revenues are generally billings to other City funds and independent agencies. Exceptions to this rule include interest earnings and monies from the State of Florida for 2nd injury worker's compensation claims.

SERVICE LEVELS

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

REVENUE

Charges for Services

The bulk of this revenue is from billings to using agencies, including independent authorities, for premiums paid from this fund.

Miscellaneous Revenue

This amount includes the FY 25 estimates for investment pool earnings and earnings from escrow deposits.

Fund Balance Appropriation

Available fund balance is being appropriated to cover the net cost for FY 25 ergonomic assessment program.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. There are no wage increases included in the FY24-25 budget except for public safety step increases. FY23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements have been reached with IAFF 2024-629-E and FOP 2024-630-E and negotiations for the successor agreements for non-public safety unions will commence in the coming months. The estimated budget impact of wage increases were included in the FY24-25 budget in a designated contingency totaling \$58 million. Separate legislation will be filed to move funding to the appropriate department budgets. Of that \$58 million contingency, departments that report to the Sheriff will receive a total of \$32.7 million, the Fire and Rescue department will receive a total of \$19.8 million, non-public safety areas and departments will receive the remaining \$5.5 million. The net increase in this category is being driven by a \$25,151 increase in defined benefit pension costs.

Operating Expenses

This category contains various small operating costs as well as the actuarial estimated costs and premiums for the City's general liability, auto liability and workers compensation programs, which make up \$62.8 million of the total budget.

The net increase is being driven by an increase of \$9.9 million in actuarial estimated costs for the various programs. Net change listed below by program.

➤ Workers Compensation	(\$4,537,785)
➤ General and Auto Liability Program	\$956,877
➤ Heart and Hypertension – JFRD	\$3,690,115
➤ Heart and Hypertension – JSO	\$9,815,944

Other Uses

This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

Group Health
Subfund - 56201

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services	75,105,831	85,017,855	87,733,669	3.2%	2,715,814
Miscellaneous Revenue	718,997	655,364	703,561	7.4%	48,197
Fund Balance Appropriation	0	6,883,614	15,897,812	131.0%	9,014,198
TOTAL REVENUE	75,824,828	92,556,833	104,335,042	12.7%	11,778,209
EXPENDITURES					
Personnel Expenses	1,045,250	1,032,656	1,082,280	4.8%	49,624
Operating Expenses	81,703,769	91,319,648	102,969,265	12.8%	11,649,617
Capital Outlay	0	1	1	0.0%	0
Other Uses	204,528	204,528	283,496	38.6%	78,968
TOTAL EXPENDITURES	82,953,547	92,556,833	104,335,042	12.7%	11,778,209

AUTHORIZED POSITION CAP

	Adopted	Approved	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 administers the City's group health plans including group health, life insurance and other types of insurances. On January 1, 2015, the City of Jacksonville moved to a self-insurance plan, pursuant to Ordinance 2014-546-E. As of January 1, 2020, FOP and IAFF members moved to their own health, dental, and vision plan managed by the unions. This has resulted in the employee portion of the contribution for the employees in those unions no longer flowing through this fund.

SERVICE LEVELS

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

REVENUE

Charges for Services

This category includes revenue from billings to using agencies for premiums paid from this fund. The change in this category is due to net premium cost increases for health and dental for public safety City employees, and for dental, life and vision insurance for non-public-safety City employees in FY 25. These are somewhat offset by the reduction of the health premium cost for non-public-safety City employees in FY 25.

Miscellaneous Revenue

This category represents anticipated interest income for FY 25.

Fund Balance Appropriation

Available fund balance is being appropriated to offset the difference between the revenue and the expense for FY 25.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. There are no wage increases included in the FY24-25 budget except for public safety step increases. FY23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements have been reached with IAFF 2024-629-E and FOP 2024-630-E and negotiations for the successor agreements for non-public safety unions will commence in the coming months. The estimated budget impact of wage increases were included in the FY24-25 budget in a designated contingency totaling \$58 million. Separate legislation will be filed to move funding to the appropriate department budgets. Of that \$58 million contingency, departments that report to the Sheriff will receive a total of \$32.7 million, the Fire and Rescue department will receive a total of \$19.8 million, non-public safety areas and departments will receive the remaining \$5.5 million. Any change in this category is due to the normal process of running the department.

Operating Expenses

This category includes various expenditures. Of the \$102.97 million in this category, \$102.2 million is to pay for various insurance premiums including health, dental, vision and life insurance, as well as group health claims and third-party admin costs. The remainder includes various expenses such as internal service charges and professional services. The net increase in this category is primarily driven by a \$5.65 million increase in paid health insurance claims, and a \$5.5 million increase in public safety health trust based on the actuarial increases.

Other Uses

This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged from the prior year.

Insured Programs
Subfund - 56301

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services	15,401,725	19,742,537	19,652,166	(0.5%)	(90,371)
Miscellaneous Revenue	135,896	78,377	182,810	133.2%	104,433
Fund Balance Appropriation	0	500,000	500,000	0.0%	0
TOTAL REVENUE	15,537,621	20,320,914	20,334,976	0.1%	14,062
EXPENDITURES					
Personnel Expenses	914,381	1,067,668	1,077,133	0.9%	9,465
Operating Expenses	16,179,968	19,151,852	19,165,976	0.1%	14,124
Capital Outlay	0	3	3	0.0%	0
Other Uses	101,391	101,391	91,864	(9.4%)	(9,527)
TOTAL EXPENDITURES	17,195,740	20,320,914	20,334,976	0.1%	14,062

AUTHORIZED POSITION CAP

	Adopted	Approved	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

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

REVENUE

Charges for Services

The bulk of this revenue is from billings to the various using agencies for premiums paid from this fund. The net increase is tied to the budgeted expenditures in the fund.

Miscellaneous Revenue

This category represents anticipated interest income for FY 25. The amount is based on the fund's average cash balance and the anticipated interest rate.

Fund Balance Appropriation

Fund balance is being appropriated and set aside to pay insurance deductible(s) for any FY 25 incidents that require the City to pay a deductible to its insurance carrier, net of any FY 25 revenue generated from billings related to FY 24 incidents.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. There are no wage increases included in the FY24-25 budget except for public safety step increases. FY23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements have been reached with IAFF 2024-629-E and FOP 2024-630-E and negotiations for the successor agreements for non-public safety unions will commence in the coming months. The estimated budget impact of wage increases were included in the FY24-25 budget in a designated contingency totaling \$58 million. Separate legislation will be filed to move funding to the appropriate department budgets. Of that \$58 million contingency, departments that report to the Sheriff will receive a total of \$32.7 million, the Fire and Rescue department will receive a total of \$19.8 million, non-public safety areas and departments will receive the remaining \$5.5 million. The net increase in this category is being driven by a \$24,668 increase in defined benefit pension costs.

Operating Expenses

This category contains various small operating costs as well as the cost for the City's various insurance premiums which make up \$18.9 million of the total budget in this category.

Other Uses

This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

Debt Management Fund
Subfund - 57101

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services	65,068,063	85,473,074	97,951,993	14.6%	12,478,919
Miscellaneous Revenue	(1,415,131)	0	0		0
Other Sources	277,602,382	352,622,487	90,544,617	(74.3%)	(262,077,870)
TOTAL REVENUE	341,255,314	438,095,561	188,496,610	(57.0%)	(249,598,951)
EXPENDITURES					
Debt Service	84,672,804	85,473,074	97,951,993	14.6%	12,478,919
Other Uses	(18,001,084)	352,622,487	90,544,617	(74.3%)	(262,077,870)
TOTAL EXPENDITURES	66,671,720	438,095,561	188,496,610	(57.0%)	(249,598,951)

AUTHORIZED POSITION CAP

	Adopted	Approved	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

Charges for Services

This category houses the revenue received from user departments for debt service due during FY 25.

Other Sources

This category houses the FY 25 authorized new borrowing net of any de-authorization of prior year capacity.

EXPENDITURES

Debt Service

This category includes the estimated cost of administering the fund for FY 25 and the estimated payments to various financial institutions and debt service funds for the cost of borrowed funds.

Other Uses

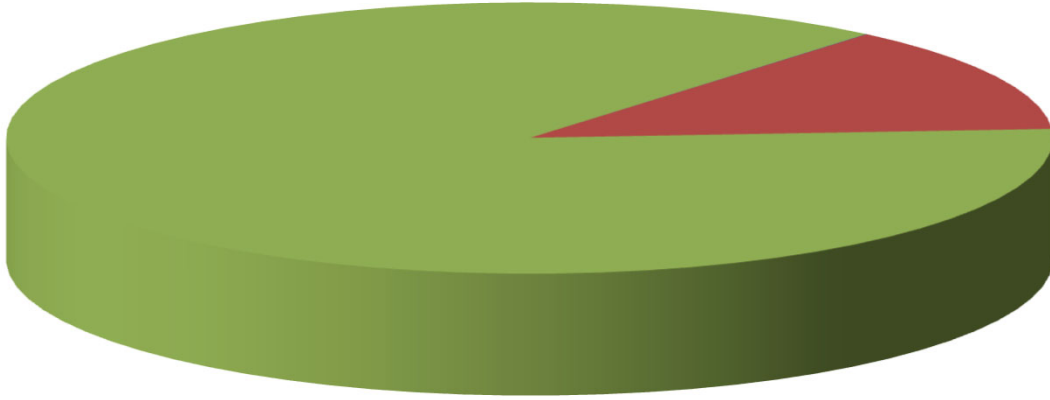
This category includes the FY 25 new loan amounts to be borrowed net of any de-authorization of prior year capacity. The budget ordinance [2024-504-E](#) schedule B4 contains a complete list debt funded items.

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OTHER FUNDS

CAPITAL PROJECT FUNDS

REVENUE BY CATEGORY



- Charges for Services .0%
- Debt Service 12.8%
- Pay-Go: Operating Funds 87.2%

OTHER FUNDS
Summary of Subfunds

Capital Project Funds									
SF	Description	Personnel Expenses	Operating Expenses	Capital Outlay	Debt Service	Grants, Aids & Contrib.	Transfers to Other Funds	Other Uses	Approved Budget
32102	General Capital Projects			149,155					149,155
32111	Authorized Capital Projects			-					0
32124	Authorized Capital Projects - FY23 and Forward			294,158,195					294,158,195
41108	Parking Capital Improvement		60,000						60,000
43105	Solid Waste General Capital Projects			46,250,000					46,250,000
44102	Stormwater Services - Capital Projects			11,618,891					11,618,891
47125	City Venues Capital Project Fund			175,118,345					175,118,345
Total Capital Project Funds		0	60,000	527,294,586	0	0	0	0	527,354,586

Pension Funds									
SF	Description	Personnel Expenses	Operating Expenses	Capital Outlay	Debt Service	Grants, Aids & Contrib.	Transfers to Other Funds	Other Uses	Approved Budget
65101	General Employees Pension Trust	563,625	19,988,455	1				498,636	21,050,717
65103	Correctional Officers Pension Trust		3,058,071					9,130	3,067,201
65110	GEDC Survivor & Disability Plan		107,457						107,457
65111	PSDC Survivor & Disability Plan		62,249						62,249
Total Trust and Agency Funds		563,625	23,216,232	1	0	0	0	507,766	24,287,624

General Capital Projects
Subfund - 32102

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Charges for Services	308,683	0	149,155		149,155
Miscellaneous Revenue	281,877	0	0		0
Other Sources	21,000	0	0		0
Transfers From Other Funds	0	630,000	0	(100.0%)	(630,000)
Fund Balance Appropriation	0	0	0		0
TOTAL REVENUE	611,560	630,000	149,155	(76.3%)	(480,845)
EXPENDITURES					
Capital Outlay	1,215,953	630,000	149,155	(76.3%)	(480,845)
Grants, Aids & Contributions	16,350	0	0		0
TOTAL EXPENDITURES	1,232,303	630,000	149,155	(76.3%)	(480,845)

AUTHORIZED POSITION CAP

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

**GENERAL CAPITAL PROJECTS
SUBFUND 32102**

BACKGROUND

This fund currently houses available capital funding for the Jacksonville Beach Pier.

REVENUE

Charges for Services

This is the amount of available Jacksonville Beach Pier lease revenue to be used for capital improvements.

EXPENDITURES

Capital Outlay

Funding to be used for capital improvements at the Jacksonville Beach Pier.

Authorized Capital Projects
Subfund - 32111

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Miscellaneous Revenue	(280,553)	0	0		0
Other Sources	198,930,000	0	(154,869,342)		(154,869,342)
Transfers From Other Funds	1	0	154,869,342		154,869,342
TOTAL REVENUE	198,649,448	0	0		0
EXPENDITURES					
Operating Expenses	9,348	0	0		0
Capital Outlay	156,200,871	0	0		0
TOTAL EXPENDITURES	156,210,219	0	0		0

AUTHORIZED POSITION CAP

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

AUTHORIZED CAPITAL PROJECTS SUBFUND 32111

BACKGROUND

This fund currently houses the FY 22 Capital Improvement Plan - General Capital Improvement Projects. Debt funded projects within this fund are being deauthorized and funded with BJP tax revenue. This swap will ensure less borrowing in the FY 25-29 CIP.

REVENUE

Other Sources

This category houses the total amount of debt being deauthorized and the total amount of BJP revenue being used to fund those existing projects. Additional information on the FY 25 Capital Improvement Plan and its projects, including the total project cost and the impact of this funding swap, can be found in the FY 25-29 Capital Improvement Plan – Approved PDF located online at <http://www.coj.net/departments/finance/budget.aspx>.

Authorized Capital Projects - FY23 and Forward
Subfund - 32124

	Actuals FY 2022-2023	Adopted FY 2023-2024	Approved FY 2024-2025	Change From Prior Year	
				Percent	Dollar
REVENUE					
Other Sources	14,475,000	331,846,264	1,093,915	(99.7%)	(330,752,349)
Transfers From Other Funds	18,974,995	23,742,428	293,064,280	1,134.3%	269,321,852
TOTAL REVENUE	33,449,995	355,588,692	294,158,195	(17.3%)	(61,430,497)
EXPENDITURES					
Operating Expenses	3,640	0	0		0
Capital Outlay	76,311,872	339,154,728	294,158,195	(13.3%)	(44,996,533)
Grants, Aids & Contributions	434	0	0		0
Other Uses	0	16,433,964	0	(100.0%)	(16,433,964)
TOTAL EXPENDITURES	76,315,946	355,588,692	294,158,195	(17.3%)	(61,430,497)

AUTHORIZED POSITION CAP

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

AUTHORIZED CAPITAL PROJECTS – FY23 AND FORWARD SUBFUND 32124

BACKGROUND

This fund currently houses the FY 25 Capital Improvement Plan - General Capital Improvement Projects. Projects can be funded with pay-go sources, such as interest income and transfers from other funds as well as with debt. Other funds with revenue use restrictions may also contribute funding to the Capital Improvement Plan, however the bulk of the project funding resides within this fund. A complete list of projects by funding source can be found in the Capital Projects section of this document.

REVENUE

Other Sources

This category houses the total amount of debt required to fund the adopted FY 25 Capital Improvement Plan – General Capital Improvement Projects.

Transfers From Other Funds

This category houses the various transfers from other funds for projects in the FY 25 Capital Improvement Plan.

- | | |
|--|---------------|
| ➤ 00111 General Fund – GSD | \$293,064,280 |
| ➤ 11302 Kathryn A Hanna Park Improvement | \$760,000 |

EXPENDITURES

Capital Outlay

All available funding, both pay-go and debt, are being used to fund the adopted FY 25 Capital Improvement Plan – General Capital Improvement Projects. Additional information on the FY 25 Capital Improvement Plan and its projects, including the total project cost and the impact on operating expenses, can be found in the FY 25-29 Capital Improvement Plan – Approved PDF located online at <http://www.coj.net/departments/finance/budget.aspx>

Solid Waste General Capital Projects
Subfund - 43105

	Actuals FY 2022-2023	Adopted FY 2023-2024	Approved FY 2024-2025	Change From Prior Year	
				Percent	Dollar
REVENUE					
Other Sources	21,896,000	1,550,000	46,250,000	2,883.9%	44,700,000
TOTAL REVENUE	21,896,000	1,550,000	46,250,000	2,883.9%	44,700,000
EXPENDITURES					
Capital Outlay	15,375,479	1,550,000	46,250,000	2,883.9%	44,700,000
TOTAL EXPENDITURES	15,375,479	1,550,000	46,250,000	2,883.9%	44,700,000

AUTHORIZED POSITION CAP

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

SOLID WASTE GENERAL CAPITAL PROJECTS SUBFUND 43105

BACKGROUND

This fund currently houses the FY 25 Solid Waste Capital Improvement Projects (CIP) related to the solid waste activity and does not contain capital improvement projects related to mitigation. Additional information on these project(s) can be found in the FY 2025-2029 Capital Improvement Plan – Approved PDF located online at <http://www.coj.net/departments/finance/budget.aspx>

REVENUE

Other Sources

This category houses the FY 25 borrowing amount authorized to fund the capital projects in the table below.

EXPENDITURES

Capital Outlay

Funding authorized or de-authorized as part of the FY 25 Capital Improvement Plan:

➤ Environmental Compliance - County Wide	\$2,000,000
➤ Hema Road Dump	\$3,750,000
➤ Hollybrook Park Environmental Assessment & Remediation	\$13,500,000
➤ Leachate Evaporator - Landfill Gas Fueled Leachate Evaporator	\$1,000,000
➤ McCoy's Creek Waste Oil Petroleum Discharge	\$10,500,000
➤ Trail Ridge Landfill Const & Expansion - Trail Ridge Landfill Expansion	\$15,500,000

Stormwater Services - Capital Projects
 Subfund - 44102

	Actuals FY 2022-2023	Adopted FY 2023-2024	Approved FY 2024-2025	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	578,394	0	0		0
Miscellaneous Revenue	45,490	0	0		0
Other Sources	561,000	0	0		0
Transfers From Other Funds	11,986,385	11,220,697	11,618,891	3.5%	398,194
TOTAL REVENUE	13,171,269	11,220,697	11,618,891	3.5%	398,194
EXPENDITURES					
Operating Expenses	1,298	0	0		0
Capital Outlay	14,683,240	11,220,697	11,618,891	3.5%	398,194
TOTAL EXPENDITURES	14,684,538	11,220,697	11,618,891	3.5%	398,194

AUTHORIZED POSITION CAP

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

STORMWATER SERVICES – CAPITAL PROJECTS SUBFUND 44102

BACKGROUND

Municipal Code Section 754.112

The Stormwater Services – Capital Projects fund houses the funding for capital projects financed by stormwater user fees, excess retained earnings and investment earnings. Additional information on these project(s) can be found in the Stormwater section of the FY 2025-2029 Capital Improvement Plan – Approved located on the City’s website. Stormwater revenues are not the only funding source for stormwater projects, projects are also funded with general revenues and as such are found in the General Government section of the CIP.

REVENUE

Transfers from Other Funds

This category represents a transfer from the Stormwater Services fund (SF 44101). Municipal code section 754.112 established in FY 16 requires that a set amount of the annual stormwater user fee be used for stormwater projects. The current code states that the greater of \$4.0 million or 15% of the total revenue received be appropriated for stormwater capital project and no less than \$6.0 million be spent on drainage system rehabilitation (DSR) capital projects. This formula along with the estimated stormwater fee, budgeted in the Stormwater Services fund, determine the amount of this transfer.

EXPENDITURES

Capital Outlay

Funding authorized or de-authorized as part of the FY 25 Capital Improvement Plan:

➤ Arlington/Pottsburg (Beach & Southside) Pond	(\$5,666,068)
➤ Arlington/Pottsburg (Bowden & Belfort) Pond	(\$1,930,850)
➤ Armsdale Road Drainage Improvements	\$5,100,000
➤ Channel Lining Drainage Improvements	\$1,500,000
➤ Dalry Drive (DSR) - Capital Improvement	\$300,000
➤ Drainage System Rehabilitation - Drainage System Rehabilitation	\$6,499,606
➤ McCoy’s Creek Greenway -Outfall Improvements with Riverwalk	\$5,416,203
➤ Stormwater Project Development & Feasibility Studies	\$250,000
➤ Stormwater Pump Stations - Capital Maintenance	\$150,000

City Venues Capital Project Fund
 Subfund - 47125

	Actuals FY 2022-2023	Adopted FY 2023-2024	Approved FY 2024-2025	Change From Prior Year	
				Percent	Dollar
REVENUE					
Other Sources	0	0	175,118,345		175,118,345
TOTAL REVENUE	0	0	175,118,345		175,118,345
EXPENDITURES					
Capital Outlay	0	0	175,118,345		175,118,345
TOTAL EXPENDITURES	0	0	175,118,345		175,118,345

AUTHORIZED POSITION CAP

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

**CITY VENUES CAPITAL PROJECT FUND
SUBFUND 47125**

BACKGROUND

This fund currently houses the FY 25 City Venue Capital Improvement Projects (CIP). Additional information on these project(s) can be found in the FY 2025-2029 Capital Improvement Plan – Approved PDF located online at <http://www.coj.net/departments/finance/budget.aspx>

REVENUE

Other Sources

This category houses the FY 25 borrowing amount authorized to fund the capital projects in the table below.

EXPENDITURES

Capital Outlay

Funding authorized or de-authorized as part of the FY 25 Capital Improvement Plan:

➤ Baseball Grounds - MLB Requirements	\$11,300,000
➤ Convention Center - Interior Finishes	\$500,000
➤ Convention Center - Waterproofing	\$300,000
➤ Memorial Arena - Aruba Wireless Replacement	\$1,700,000
➤ Memorial Arena - Concourse Flooring Replacement	\$1,000,000
➤ Memorial Arena - Ice Plant Replacement	\$3,000,000
➤ Memorial Arena - Lighting Controller Install	\$1,500,000
➤ Memorial Arena - Restrooms Replacements	\$3,000,000
➤ Memorial Arena - Roof Restoration	\$2,150,000
➤ Municipal Stadium Renovations	\$150,000,000
➤ Ritz Theatre - Building Systems	\$168,345
➤ Ritz Theatre - Museum Remodel and Renovation	\$500,000

General Employees Pension Trust
Subfund - 65101

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Miscellaneous Revenue	359,166,718	17,732,619	21,050,717	18.7%	3,318,098
TOTAL REVENUE	359,166,718	17,732,619	21,050,717	18.7%	3,318,098
EXPENDITURES					
Personnel Expenses	539,629	578,703	563,625	(2.6%)	(15,078)
Operating Expenses	228,219,125	16,501,190	19,988,455	21.1%	3,487,265
Capital Outlay	0	1	1	0.0%	0
Other Uses	16,949,791	652,725	498,636	(23.6%)	(154,089)
TOTAL EXPENDITURES	245,708,545	17,732,619	21,050,717	18.7%	3,318,098

AUTHORIZED POSITION CAP

	Adopted	Approved	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 Fund is the City's defined benefit pension fund for general employees which closed to new employees effective October 1, 2017. This fund records both employee and employer contributions, investment earnings, benefit payments and administrative expenses for the General Employees' Pension Fund. In addition to the City's general employees, this plan covers employees at various Independent Authorities such as the Jacksonville Housing Authority and JEA. This plan also includes state-funded employees at Clerk of the Courts.

The employees' contribution rate is 10% with 0.3% being distributed to the disability plan. All new employees are required to enroll in the General Employees' Defined Contribution plan.

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

SERVICE LEVELS

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

REVENUE

Miscellaneous Revenue

This amount represents the revenue needed to balance the fund.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. There are no wage increases included in the FY24-25 budget except for public safety step increases. FY23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements have been reached with IAFF 2024-629-E and FOP 2024-630-E and negotiations for the successor agreements for non-public safety unions will commence in the coming months. The estimated budget impact of wage increases were included in the FY24-25 budget in a designated contingency totaling \$58 million. Separate legislation will be filed to move funding to the appropriate department budgets. Of that \$58 million contingency, departments that report to the Sheriff will receive a total of \$32.7 million, the Fire and Rescue department will receive a total of \$19.8 million, non-public safety areas and departments will receive the remaining \$5.5 million. Any change in this category is due to the normal process of running the department.

Operating Expenses

This category contains various small operating costs as well as \$19.8 million in professional services for the City's money manager fees, actuary fees, portfolio consultants and pension counsel. The money manager fees are the largest component and are driven by the level of assets in the fund and the fee percentage charged. The net increase in this category is primarily driven by an increase of \$3.7 million in professional services, although this is slightly offset by a decrease of \$222,078 in allocated internal services charges.

Other Uses

This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged from the prior year.

Correctional Officers Pension Trust
 Subfund - 65103

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2022-2023	FY 2023-2024	FY 2024-2025	Percent	Dollar
REVENUE					
Miscellaneous Revenue	54,597,667	2,216,326	3,067,201	38.4%	850,875
TOTAL REVENUE	54,597,667	2,216,326	3,067,201	38.4%	850,875
EXPENDITURES					
Operating Expenses	23,103,580	2,207,638	3,058,071	38.5%	850,433
Other Uses	2,614,086	8,688	9,130	5.1%	442
TOTAL EXPENDITURES	25,717,666	2,216,326	3,067,201	38.4%	850,875

AUTHORIZED POSITION CAP

	Adopted	Approved	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. In prior years, the Correctional Officers' Pension Fund was partially funded by an administrative surcharge of \$20 per person arrested and booked into the City's correctional facilities. As part of collective bargaining, this revenue is now being sent to the Fraternal Order of Police.

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

SERVICE LEVELS

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

REVENUE

Miscellaneous Revenue

This amount represents the revenue needed to balance the fund.

EXPENDITURES

Operating Expenses

This category includes \$2.9 million in professional services for costs and fees to various money managers to manage the Correctional Officers' pension fund investments, and \$147,786 in supervision allocation from the General Employees' Pension Trust (Subfund 65101). The change in this category is mainly driven by an increase of \$831,767 in professional services costs.

Other Uses

This category houses the charge for the City's indirect cost recovery study.

GEDC Survivor & Disability Plan
 Subfund - 65110

	Actuals FY 2022-2023	Adopted FY 2023-2024	Approved FY 2024-2025	Change From Prior Year	
				Percent	Dollar
REVENUE					
Miscellaneous Revenue	6,082,344	17,898	107,457	500.4%	89,559
TOTAL REVENUE	6,082,344	17,898	107,457	500.4%	89,559
EXPENDITURES					
Operating Expenses	749,405	17,898	107,457	500.4%	89,559
TOTAL EXPENDITURES	749,405	17,898	107,457	500.4%	89,559

AUTHORIZED POSITION CAP

	Adopted FY 2023-2024	Approved FY 2024-2025	Change
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

Miscellaneous Revenue

This amount represents the revenue needed to balance the fund.

EXPENDITURES

Operating Expenses

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

PSDC Survivor & Disability Plan
 Subfund - 65111

	Actuals FY 2022-2023	Adopted FY 2023-2024	Approved FY 2024-2025	Change From Prior Year	
				Percent	Dollar
REVENUE					
Miscellaneous Revenue	2,121,622	11,252	62,249	453.2%	50,997
TOTAL REVENUE	2,121,622	11,252	62,249	453.2%	50,997
EXPENDITURES					
Operating Expenses	117,575	11,252	62,249	453.2%	50,997
TOTAL EXPENDITURES	117,575	11,252	62,249	453.2%	50,997

AUTHORIZED POSITION CAP

	Adopted FY 2023-2024	Approved FY 2024-2025	Change
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

Miscellaneous Revenue

This amount represents the revenue needed to balance the fund.

EXPENDITURES

Operating Expenses

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

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CAPITAL PROJECTS

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

INTRODUCTION

The Capital Improvement Plan (CIP) is a multi-year forecast of major capital buildings, infrastructure, and other needs. The City of Jacksonville has adopted in Jacksonville Municipal Code Chapter 106, Part 1 Section 106.109 Capital Improvement Funding a “Five-Year Capital Improvements Plan that is designed to be financially feasible and provides the funding source and amount of funding for the capital costs of each project, and the funding source and amount of funding for the anticipated post-construction operation costs of each project”. The Five-Year Capital Improvements Plan shall be filed and approved each fiscal year concurrently with the annual budget.

The proposed Capital Improvement Plan (CIP) for a five-year period beginning October 1, 2024 through the fiscal year ending September 30, 2029 includes location, funding and expenses for projects with current fiscal year appropriations.

The CIP incorporates needs identified in the Capital Improvements Element (CIE) required under the Growth Management Act of 1985. The CIE focuses on anticipated infrastructure requirements based on service level standards and the land use plan adopted by the City Council to prevent deficiencies in level of services.

In addition to the needs identified in the CIE, the CIP includes other improvements not covered by the Growth Management Act such as Public Safety, Targeted Economic Development, Public Facilities (primarily public buildings), and Environmental factors.

Capital projects are budgeted on an “all years” basis, an accounting practice used for funds that may need to carry over from one fiscal year to the next for a defined purpose such as funding a specific capital project or a grant.

PROCESS

Chapter 122 of the Jacksonville Municipal Code requires that the CIP be prepared annually by the City of Jacksonville’s Finance Department through submittals received from various City departments, independent authorities, and agencies.

Departments complete a CIP request form with detailed project information and use a standardized matrix to score projects prior to submitting them to the Finance Department. The projects are then reviewed by the Departments of Public Works, Planning & Development, and Finance for reasonableness related to costs, operating budget and level of service impact. The Mayor’s Budget Review Committee (MBRC) makes the final recommendation of projects for the Mayor’s review and approval. The City Council then receives the Mayor’s Proposed Five-Year CIP with the Proposed Annual Budget in July. Once adopted by the City Council the first fiscal year of the CIP becomes the city’s Capital Improvement Budget for that year.

A typical capital project is planned and executed in the following phases:

Engineering & Design: These are costs incurred by the City to design a project in accordance with the scope of work set forth in the development phase. This includes professional consultant fees, legal and technical documentation, constructability review, data collection, advertising, assessment of alternatives related to project design, construction management services, and bid reviews.

Land Acquisition & Site Preparation: These costs are incurred by the City for the purchase of land, easements and right-of-way. This also includes purchase price, surveys, appraisals, environmental audit, permitting, legal costs, maps, charts, aerial photography, and other costs such as wetlands restoration.

Construction: This includes costs incurred by the City for all construction related tasks required to place a project in service. This includes project construction contracts, professional and technical assistance, advertising, legal and technical documentation, costs, inspections, testing, and permitting.

Capital Equipment: This includes costs incurred by the City for all capital equipment related to the needs of the specific facility/project. This includes public safety, telecommunications and AV equipment

Per Chapter 122, Part 6, Ordinance Code:

Capital Improvement Project. Excluded from the term and definition of Capital Improvement shall be all Community Redevelopment Area Projects. Capital Improvement Project *means* a planned undertaking of the City or an independent agency that leads to the acquisition, construction, or extension of the useful life of capital assets. Capital assets include things such as land, buildings, parks, streets, utilities, and other items of value from which the community derives benefit. To constitute a capital improvement project, the project must:

- 1 Have a total cost greater than \$100,000 and a useful life of more than ten years,
- 2 Be a one-time outlay, which is non-recurring in nature.
- 3 Add to, enhance the value of, or extend the life of the City's physical assets.
- 4 Major equipment purchases must be associated with a Capital Improvement Project and must meet the criteria in item 1 above to be included as a Capital Improvement Project.

Any project which meets the definition of a Capital Improvement Project must be included in the Capital Improvement Plan, regardless of funding source.

Excluded from the definition of Capital Improvement Projects are:

- i. City vehicular equipment purchases. Fleet appropriations are to be considered within the Operating Budget.
- ii. Expenditures for maintenance supplies and materials or replacement items which shall be budgeted as operating items.
- iii. Purchases involving ongoing debt service or lease/purchase costs which shall be budgeted in the Operating Budget.
- iv. All routine resurfacing of streets, recurring annual items and routine maintenance and repair.

(b) **Capital Improvement Plan.** The Capital Improvement Plan (CIP) is a comprehensive five-year plan of proposed capital improvement projects, intended to identify and balance the capital needs of the community within the fiscal capabilities and limitations of the city budget. It is a significant element of the annual budget process and intended to be binding on future years to fulfill the purposes set forth above. While the CIP is updated annually and subject to change as emergencies arise or projects are delayed by circumstances beyond our control, the annual focus primarily will be on the fifth year of the plan as new projects are added. The first year of the plan is the basis for actual appropriations authorized by the City Council for capital projects when adopting the Annual Budget. The remaining four years establish priorities for future capital improvement projects.

(c) **Capital Improvement Plan Budget.** Capital Improvement Plan Budget shall be submitted annually with the City Annual Budget and is the first year of the Capital Improvement Plan. The required elements of the Capital Improvement Plan Budget are set forth in Section 122.603(b), Ordinance Code.

PROPOSED FIVE-YEAR CIP

The proposed CIP contains 238 updated and/or new projects at \$1,951,714,992 for the next five years and beyond. This reflects a continued investment to provide for the health, safety and quality of life for our citizens. To assist in balancing and prioritizing needs across the City, departments identify projects by one of the following “Program Areas.”

Drainage - Project that improves drainage conditions and reduces flooding

Environment/Quality of Life - Project that would promote or improve the environment for the citizens of Jacksonville (e.g. water treatment plants)

Parks - Project with buildings, grounds and/or recreational facilities within the park boundaries, also including the Preservation Project

Public Facilities – Project for facilities designated for primarily citizen use and includes facilities such as the county courthouse, arena and baseball park

Public Safety - Project relating to public safety including facilities

Roads/Infrastructure/Transportation – Project dedicated to expanding and widening roads; interchanges, overpasses and intersection improvements; and includes road resurfacing, sidewalks/bike paths, as well as landscaping/tree planting along road improvement projects

Targeted Economic Development – Project is used to stimulate growth and revitalization by providing grants and loans for infrastructure, public improvements, and project development

CAPITAL PROJECTS OPERATING IMPACT

The CIP is an integral element of the City’s budgeting process. The cost of operating new or expanded facilities or infrastructure can be significant and will be included in the operating budget in the fiscal year the asset becomes operational. In addition, the future operating impacts are incorporated into the five-year forecast that accompanies the Budget. More information can be found on the individual project sheets contained in this section on expenditures and operating impact related to each project.

RECURRING ANNUAL CAPITAL MAINTENANCE

The CIP annually includes various appropriations which meet and/or exceed all the required minimums set forth via 2015-428-E for recurring capital maintenance needs. A detailed list of those projects and adopted appropriations can be found in the following pages contained in this section.

CAPTIAL GIFTS TO THE CITY

In 2024 legislation (2024-046-E) was passed to amend various sections in Ordinance Code Chapter 106 – Budget and Accounting Code – and Chapter 113 – Gifts to the City – to limit the use of monetary or non-monetary in-kind gifts or donations to the City for capital improvement projects or other purposes without City Council appropriation. Sec. 106.441 was amended to provide that the Mayor and the City Council are authorized to accept monetary or non-monetary (in-kind services) gifts, bequests and donations to the City. The amendment provides that no gift, donation, in-kind service or other donation, regardless of the amount, may be used to “alter, demolish, relocate, transform or in any way modify any City-owned or managed property, object, thing or anything else of substance without prior Council approval and appropriation.”

Chapter 113 was amended to add reference to procedures for the receipt of donations of in-kind goods or services for which the fair market value of the donation exceeds or is less than \$500,000, both of which contain a requirement that all in-kind donations shall be accepted only through resolution or (in certain cases where necessary due to conditional terms) ordinance approved by the Council.

CITY OF JACKSONVILLE
FY 2025 - 2029 CAPITAL IMPROVEMENT PLAN
GENERAL CAPITAL IMPROVEMENT PROJECTS

Funding Source	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Debt Management Funds	(\$153,775,427)	\$253,816,972	\$154,808,976	\$105,532,000	\$104,736,431
Fuel and Bed Tax	\$22,395,202	\$22,400,000	\$22,400,000	\$22,400,000	\$22,400,000
Prior Year Revenue	\$149,155	\$0	\$0	\$0	\$0
Grant Funding	\$7,945,119	\$0	\$0	\$0	\$0
Pay-Go: Transfer From Other Funds	\$9,400,897	\$465,000	\$0	\$0	\$0
Pay-Go: Transfer Stormwater Operating	\$0	\$0	\$0	\$0	\$0
Pay-Go: Transfer From BJP	\$441,232,725	\$78,689,000	\$50,545,000	\$40,350,000	\$0
F.I.N.D Projects	\$2,250,000	\$0	\$0	\$0	\$0
Total Per Year	\$329,597,671	\$355,370,972	\$227,753,976	\$168,282,000	\$127,136,431

Dept	Program Area	Project Name	Total Cost	Total Prior Years	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
FR	Public Safety	Fire Station #66 - New	\$12,900,000	\$0	\$12,900,000	\$0	\$0	\$0	\$0
FR	Public Safety	Fire Station #67 - New	\$13,300,000	\$0	\$0	\$13,300,000	\$0	\$0	\$0
FR	Public Safety	Fire Station #77 - New	\$13,792,000	\$0	\$0	\$0	\$0	\$13,792,000	\$0
FR	Public Safety	Met Park Marina Fire Station, Museum & Dock/Design (Replaceme	\$37,590,000	\$18,450,000	\$14,310,000	\$4,830,000	\$0	\$0	\$0
FR	Public Facilities	Fire Station Capital Maintenance Misc Improvements	\$10,617,587	\$5,617,587	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
PW	Roads / Infrastructure / Transportation	11th St, 12th St Connector	\$1,600,118	\$1,100,118	\$500,000	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	5th Street Bridge Replacement	\$2,771,188	\$2,771,188	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Acree Road Bridge Replacement	\$12,500,000	\$1,500,000	\$0	\$0	\$11,000,000	\$0	\$0
PW	Roads / Infrastructure / Transportation	ADA Compliance-Curb Ramps Sidewalks	\$74,409,209	\$54,812,892	\$4,416,317	\$3,940,000	\$3,400,000	\$3,920,000	\$3,920,000
PW	Roads / Infrastructure / Transportation	Alta Drive Bridge	\$1,700,000	\$700,000	\$0	\$0	\$0	\$1,000,000	\$0
PW	Roads / Infrastructure / Transportation	Angel Lakes Sidewalk & Drainage Improvements	\$6,000,000	\$0	\$1,500,000	\$4,500,000	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Arlington Road Bridge	\$4,000,000	\$3,000,000	\$0	\$0	\$0	\$1,000,000	\$0
PW	Roads / Infrastructure / Transportation	Art Museum Drive Bridge	\$391,719	\$0	\$391,719	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Art Museum Drive Sidewalks	\$7,500,000	\$0	\$0	\$0	\$1,800,000	\$5,700,000	\$0
PW	Roads / Infrastructure / Transportation	Atlantic Blvd Medians	\$250,000	\$0	\$250,000	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Baisden Rd Bicycle Boulevard	\$5,426,000	\$246,000	\$180,000	\$5,000,000	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Belfort Road Widening	\$7,200,000	\$7,200,000	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Belvedere Street Sidewalks	\$500,000	\$0	\$0	\$0	\$500,000	\$0	\$0
PW	Roads / Infrastructure / Transportation	Bowden Road Bicycle Lane	\$1,825,000	\$325,000	\$1,500,000	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Brady Road Sidewalk	\$500,000	\$0	\$0	\$0	\$500,000	\$0	\$0
PW	Roads / Infrastructure / Transportation	Brookmont and Lamanto Ave East Underdrain Improvements	\$520,000	\$520,000	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Brookview Dr. Underdrain Improvements	\$235,000	\$235,000	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Broward Road Improvements	\$3,250,000	\$3,250,000	\$0	\$0	\$0	\$0	\$0

Dept	Program Area	Project Name	Total Cost	Total Prior Years	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
PW	Roads / Infrastructure / Transportation	Broward Road Widening	\$5,640,000	\$5,640,000	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Cahoon Rd & Normandy Blvd to Beaver St	\$21,727,823	\$21,727,823	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Cecil Fd Con & Brannan-Chaffee to Comm Ctr	\$12,980,000	\$12,980,000	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Cedar Point Sidewalk	\$500,000	\$0	\$0	\$0	\$500,000	\$0	\$0
PW	Roads / Infrastructure / Transportation	Cedar Point/Sawpit Road (New Berlin to Shark)	\$21,000,000	\$6,000,000	\$2,000,000	\$13,000,000	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Chaffee Road	\$50,439,868	\$40,603,868	\$9,836,000	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Collins Road / Blanding to Pine Verde	\$24,150,000	\$24,150,000	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Collins Road Sidewalks	\$4,100,000	\$4,100,000	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Commonwealth Ave/Pickettville Rd Intersection Improvement	\$3,550,000	\$1,700,000	\$1,850,000	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Countywide Bulkhead-Assessment, Repair, Replacement	\$4,890,085	\$2,890,085	\$0	\$500,000	\$500,000	\$500,000	\$500,000
PW	Roads / Infrastructure / Transportation	Countywide Intersection Imp,Brge-Bridges	\$19,379,697	\$10,179,697	\$1,900,000	\$500,000	\$3,000,000	\$1,900,000	\$1,900,000
PW	Roads / Infrastructure / Transportation	Countywide Intersection Imp-Intersection	\$11,170,620	\$4,170,620	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,000,000
PW	Roads / Infrastructure / Transportation	Dinsmore Area Sidewalks	\$500,000	\$0	\$500,000	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Downtown (Monroe Street) Mobility and Two-Way	\$5,000,000	\$3,000,000	\$2,000,000	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Downtown Two-Way - (Pearl Street)	\$5,000,000	\$0	\$1,000,000	\$4,000,000	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Eastport Road/Pulaski to Zoo Parkway	\$29,890,000	\$29,890,000	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Edgewood Ave Bicycle Improvements	\$1,602,875	\$1,602,875	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Emerald Trail - Hogan Street Connector	\$11,980,000	\$9,480,000	\$2,500,000	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Emerald Trail - Hogan's Creek to Riverwalk	\$30,000,000	\$2,000,000	\$4,000,000	\$8,000,000	\$8,000,000	\$4,000,000	\$4,000,000
PW	Roads / Infrastructure / Transportation	Euclid Street Curb & Gutter	\$200,000	\$0	\$200,000	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Halsema Road Extension	\$7,200,000	\$0	\$0	\$200,000	\$0	\$7,000,000	\$0
PW	Roads / Infrastructure / Transportation	Hamilton St Box Culvert Extension/Sidewalk Connection	\$1,500,000	\$0	\$0	\$480,000	\$1,020,000	\$0	\$0
PW	Roads / Infrastructure / Transportation	Hardscape - County Wide Maintenance & Repair	\$14,500,000	\$10,000,000	\$500,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
PW	Roads / Infrastructure / Transportation	Hartley Rd & St Augustine to SR 13	\$26,377,286	\$26,377,286	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Hodges Blvd Improvements	\$500,000	\$0	\$165,000	\$335,000	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	I-10 to Ramona Outfall Ditch Restoration	\$500,000	\$0	\$0	\$0	\$500,000	\$0	\$0
PW	Roads / Infrastructure / Transportation	Irvington Ave. Underdrain Improvements	\$280,000	\$280,000	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Lobrano Court Drainage Improvements	\$500,000	\$0	\$0	\$0	\$500,000	\$0	\$0
PW	Roads / Infrastructure / Transportation	Lone Star Rd Bridge	\$4,350,000	\$4,350,000	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Lone Star Road Extension	\$4,000,000	\$4,000,000	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Loretto Road - Sidewalk	\$750,000	\$750,000	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Main Street Bridge Pedestrian Ramp	\$2,600,000	\$0	\$0	\$500,000	\$2,100,000	\$0	\$0
PW	Roads / Infrastructure / Transportation	Mallory Street Drainage Improvement	\$320,000	\$0	\$320,000	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Mandarin Road Sidewalk	\$250,000	\$0	\$0	\$0	\$250,000	\$0	\$0
PW	Roads / Infrastructure / Transportation	Mccoy's Creek Channel Improvements/Restoration	\$10,315,918	\$8,315,918	\$2,000,000	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	McCoy's Creek Branches	\$18,754,188	\$3,400,000	\$10,354,188	\$0	\$5,000,000	\$0	\$0
PW	Roads / Infrastructure / Transportation	McCoy's Creek Greenway - McCoys Creek Rbld&Raise Bridge-Stock	\$10,000,000	\$5,000,000	\$5,000,000	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	McCoy's Creek Greenway -Outfall Improvements with Riverwalk	\$59,857,323	\$54,757,323	\$5,100,000	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	McCoys Creek Rebuild & Raise Bridge - King	\$14,000,000	\$14,000,000	\$0	\$0	\$0	\$0	\$0

Dept	Program Area	Project Name	Total Cost	Total Prior Years	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
PW	Roads / Infrastructure / Transportation	Moncrief Rd Beautification (34Th-45Th St)	\$3,600,000	\$3,600,000	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Moncrief Rd. and W. 20th St. Road Improvements	\$350,000	\$350,000	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Monument Road Improvements	\$2,200,000	\$0	\$0	\$0	\$0	\$800,000	\$1,400,000
PW	Roads / Infrastructure / Transportation	New Berlin Rd(Cedar Pt To Starrt/Pulsky)	\$42,756,553	\$12,756,553	\$10,000,000	\$20,000,000	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Northbank Marina at Metropolitan Park	\$43,200,000	\$34,200,000	\$9,000,000	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Northbank Riverwalk - Northbank Bulkhead	\$80,645,425	\$45,695,425	\$5,950,000	\$11,000,000	\$4,000,000	\$4,000,000	\$10,000,000
PW	Roads / Infrastructure / Transportation	Oakleaf Village Parkway at Merchants Way Turn Lane	\$300,000	\$300,000	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Oceanway Community Center Septic Abandonment - Utility	\$215,000	\$0	\$0	\$215,000	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Old Middleburg 103rd - Branan Field - 01	\$80,543,576	\$80,543,576	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Overhead Pedestrian Signal – Duval Station Road	\$1,010,000	\$0	\$0	\$210,000	\$800,000	\$0	\$0
PW	Roads / Infrastructure / Transportation	Overhead Pedestrian Signal -Golfair Blvd. & APR Academy / Baldwi	\$600,000	\$0	\$0	\$0	\$0	\$0	\$600,000
PW	Roads / Infrastructure / Transportation	Park Street Road Diet	\$12,075,000	\$12,075,000	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Pavement Markings	\$12,849,990	\$8,099,990	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$750,000
PW	Roads / Infrastructure / Transportation	Penman Road Complete Street	\$20,500,000	\$5,500,000	\$2,500,000	\$7,500,000	\$5,000,000	\$0	\$0
PW	Roads / Infrastructure / Transportation	Plummer Grant Sidewalk (New)	\$2,700,000	\$0	\$300,000	\$2,400,000	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Plymouth Street Bridge	\$4,900,000	\$650,000	\$4,250,000	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Railroad Crossings	\$9,381,116	\$7,331,116	\$50,000	\$500,000	\$500,000	\$500,000	\$500,000
PW	Roads / Infrastructure / Transportation	Reed Avenue Roadway	\$1,694,000	\$0	\$1,694,000	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Resiliency Infrastructure Improvements	\$34,750,000	\$29,750,000	\$1,250,000	\$1,250,000	\$1,250,000	\$1,250,000	\$0
PW	Roads / Infrastructure / Transportation	Ricker Rd & Old Middleburg to Morse	\$41,517,661	\$41,517,661	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Roadway Resurfacing - Roadway Resurfacing	\$342,562,603	\$230,288,718	\$26,253,885	\$21,630,000	\$21,630,000	\$21,380,000	\$21,380,000
PW	Roads / Infrastructure / Transportation	Roadway Safety Project - Roadway Safety Project-Ped X-Ing	\$3,845,000	\$2,595,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
PW	Roads / Infrastructure / Transportation	Roadway Sign Stripe And Signal	\$34,737,474	\$26,677,474	\$1,930,000	\$1,930,000	\$1,400,000	\$1,400,000	\$1,400,000
PW	Roads / Infrastructure / Transportation	San Mateo Elementary School Sidewalk	\$927,000	\$600,000	\$327,000	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Seabreeze Drive Drainage Improvement	\$320,000	\$0	\$0	\$0	\$320,000	\$0	\$0
PW	Roads / Infrastructure / Transportation	Sedgemoore Drive Drainage Improvements	\$350,000	\$0	\$0	\$0	\$350,000	\$0	\$0
PW	Roads / Infrastructure / Transportation	Shindler 103rd to Argyle Forest	\$51,270,859	\$51,270,859	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Sibbald Road Sidewalk - Extension	\$3,600,000	\$3,600,000	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Sidewalk Construction - New	\$8,184,424	\$5,684,424	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
PW	Roads / Infrastructure / Transportation	Sidewalk-Curb Construction And Repair	\$57,310,686	\$47,310,686	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
PW	Roads / Infrastructure / Transportation	Snowbrook Ct. and Cherokee Cove Trail Underdrain Improvements	\$430,000	\$430,000	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Soutel Corridor Improvements	\$1,875,000	\$0	\$1,875,000	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Soutel Drive & New Kings Road Intersection Improvements	\$1,125,000	\$3,000,000	(\$1,875,000)	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	St Johns River - St Johns River Bulkhead, Assess & Restore	\$15,564,019	\$9,564,019	\$0	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000
PW	Roads / Infrastructure / Transportation	Stadium Parking Milling, Resurfacing and Pipe De-Silting	\$3,600,000	\$0	\$0	\$0	\$0	\$3,600,000	\$0
PW	Roads / Infrastructure / Transportation	Starratt Rd - Dunn Creek Rd Intersection	\$1,179,597	\$1,179,597	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Sunbeam Road Underdrain Replacement Project – Phase 2	\$1,000,000	\$0	\$0	\$0	\$1,000,000	\$0	\$0
PW	Roads / Infrastructure / Transportation	Townsend Rd. New Sidewalk	\$2,709,984	\$209,984	\$2,500,000	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Traffic Calming	\$1,850,000	\$1,100,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000

Dept	Program Area	Project Name	Total Cost	Total Prior Years	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
PW	Roads / Infrastructure / Transportation	Traffic Signal (New) Baymeadows Rd E & Hampton	\$700,000	\$700,000	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Traffic Signal (New) New Berlin Rd & Cedar Point Rd	\$2,250,000	\$2,250,000	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Traffic Signal –NEW –Dunn Ave. and Braddock Rd.	\$1,000,000	\$0	\$0	\$1,000,000	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Traffic Signal –NEW -University Blvd. and Edenfield Rd.	\$1,840,000	\$0	\$0	\$0	\$0	\$240,000	\$1,600,000
PW	Roads / Infrastructure / Transportation	Traffic Signal –Rebuild –21st St. West and Boulevard St.	\$600,000	\$0	\$0	\$0	\$0	\$0	\$600,000
PW	Roads / Infrastructure / Transportation	Traffic Signal –Rebuild –21stSt. East and Liberty St. North	\$600,000	\$0	\$0	\$0	\$0	\$0	\$600,000
PW	Roads / Infrastructure / Transportation	Traffic Signal –Rebuild -Oak St. and Barr St.	\$800,000	\$0	\$0	\$0	\$0	\$0	\$800,000
PW	Roads / Infrastructure / Transportation	Traffic Signal –Rebuild -Stockton St. & Oak St.	\$800,000	\$0	\$0	\$0	\$0	\$0	\$800,000
PW	Roads / Infrastructure / Transportation	Traffic Signalization - Fiber Optic	\$3,750,000	\$2,250,000	\$500,000	\$500,000	\$500,000	\$0	\$0
PW	Roads / Infrastructure / Transportation	Traffic Signalization-Countywide	\$3,850,000	\$1,100,000	\$550,000	\$550,000	\$550,000	\$550,000	\$550,000
PW	Roads / Infrastructure / Transportation	Traffic Street Lights	\$3,701,263	\$3,201,263	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
PW	Roads / Infrastructure / Transportation	Trout River Blvd Sidewalk (New)	\$1,800,000	\$0	\$0	\$300,000	\$1,500,000	\$0	\$0
PW	Roads / Infrastructure / Transportation	University Boulevard (Complete Streets Project)	\$29,000,000	\$19,500,000	\$9,500,000	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Water-Wastewater System Fund	\$218,395,456	\$155,295,456	\$9,100,000	\$9,000,000	\$10,000,000	\$25,000,000	\$10,000,000
PW	Roads / Infrastructure / Transportation	Wells Road Bridge	\$2,500,000	\$0	\$0	\$2,500,000	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	West 9th Street Improvements	\$2,000,000	\$0	\$0	\$2,000,000	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Widening of Lane Avenue North	\$12,000,000	\$0	\$6,000,000	\$6,000,000	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Woodside Street Underdrain Drainage Improvements	\$625,000	\$0	\$0	\$0	\$625,000	\$0	\$0
PW	Environmental / Quality of Life	Confederate Monument Removal, Relocation, Remaining or Rena	\$0	\$500,000	(\$500,000)	\$0	\$0	\$0	\$0
PW	Environmental / Quality of Life	Jax Ash Site Pollution Remediation	\$200,142,425	\$190,642,425	\$1,500,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
PW	Public Facilities	Beaches Branch Library Improvements	\$350,000	\$0	\$350,000	\$0	\$0	\$0	\$0
PW	Public Facilities	CDBG PW-Staff and Children's Restroom Renovations	\$568,820	\$0	\$568,820	\$0	\$0	\$0	\$0
PW	Public Facilities	Charles Webb Wesconnett Regional Library Roof Replacement	\$380,000	\$0	\$0	\$0	\$380,000	\$0	\$0
PW	Public Facilities	City Hall Elevator Modernization	\$1,500,000	\$0	\$0	\$1,500,000	\$0	\$0	\$0
PW	Public Facilities	COJ Highrise Buildings Two-way Communication	\$225,000	\$0	\$0	\$0	\$225,000	\$0	\$0
PW	Public Facilities	Duval County Courthouse - Fire Suppression Evidence	\$250,000	\$0	\$250,000	\$0	\$0	\$0	\$0
PW	Public Facilities	Ed Ball Chilled Water	\$2,000,000	\$0	\$2,000,000	\$0	\$0	\$0	\$0
PW	Public Facilities	Ed Ball Parking Garage Elevator Modernization	\$600,000	\$0	\$0	\$0	\$0	\$0	\$600,000
PW	Public Facilities	Ed Ball Parking Garage Maintenance	\$1,000,000	\$0	\$1,000,000	\$0	\$0	\$0	\$0
PW	Public Facilities	Facilities Capital Maintenance-Govt	\$45,306,161	\$38,056,161	\$1,250,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000
PW	Public Facilities	Facilities Capital Maintenance-Govt - Facilities Cap Assessment & R	\$5,089,546	\$2,589,546	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
PW	Public Facilities	Fleet Management-Maintenance and Upgrades	\$4,517,347	\$2,417,347	\$325,000	\$1,775,000	\$0	\$0	\$0
PW	Public Facilities	Florida Theatre - Facility Improvements	\$9,975,000	\$8,475,000	\$500,000	\$500,000	\$500,000	\$0	\$0
PW	Public Facilities	Household Hazardous Waste Facility	\$3,300,000	\$0	\$0	\$300,000	\$3,000,000	\$0	\$0
PW	Public Facilities	Jacksonville Beach Pier	\$4,456,471	\$4,307,316	\$149,155	\$0	\$0	\$0	\$0
PW	Public Facilities	Jacksonville Fair Grounds Relocation	\$43,900,000	\$27,200,000	\$16,700,000	\$0	\$0	\$0	\$0
PW	Public Facilities	Mandarin Branch Library Improvements	\$350,000	\$0	\$350,000	\$0	\$0	\$0	\$0
PW	Public Facilities	Mandarin Branch Library Roof Replacement	\$1,534,000	\$0	\$0	\$0	\$234,000	\$1,300,000	\$0
PW	Public Facilities	Mary Singleton Senior Center HVAC Improvements	\$450,000	\$0	\$0	\$0	\$0	\$450,000	\$0

Dept	Program Area	Project Name	Total Cost	Total Prior Years	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
PW	Public Facilities	Mayport Dock Redevelopment	\$20,500,000	\$7,500,000	\$8,000,000	\$5,000,000	\$0	\$0	\$0
PW	Public Facilities	MOSH Building Relocation & Park Design	\$50,000,000	\$0	\$3,000,000	\$20,000,000	\$27,000,000	\$0	\$0
PW	Public Facilities	Murray Hill Branch Library Roof Replacement	\$138,000	\$0	\$0	\$0	\$138,000	\$0	\$0
PW	Public Facilities	Pablo Creek Regional Library Roof Replacement	\$390,000	\$0	\$0	\$0	\$390,000	\$0	\$0
PW	Public Facilities	Pretrial Detention Facility - Pretrial Det Fac-Cell Door System	\$20,000,000	\$8,000,000	\$2,000,000	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000
PW	Public Facilities	Public Buildings - Roofing	\$8,459,895	\$4,259,895	\$600,000	\$600,000	\$1,000,000	\$1,000,000	\$1,000,000
PW	Public Facilities	Regency Square Library Roof Replacement	\$330,000	\$0	\$0	\$0	\$330,000	\$0	\$0
PW	Public Facilities	San Marco Branch Library Roof Replacement	\$252,000	\$0	\$0	\$0	\$252,000	\$0	\$0
PW	Public Facilities	South Mandarin Branch Library Roof Replacement	\$237,000	\$0	\$0	\$0	\$237,000	\$0	\$0
PW	Public Facilities	Southeast Regional Library Roof Replacement	\$448,000	\$0	\$0	\$0	\$448,000	\$0	\$0
PW	Public Facilities	UF Health Capital Improvements	\$274,000,000	\$140,000,000	\$38,000,000	\$24,000,000	\$24,000,000	\$24,000,000	\$24,000,000
PW	Public Facilities	University Park Branch Library Roof Replacement	\$600,000	\$0	\$0	\$0	\$600,000	\$0	\$0
PW	Public Facilities	Water St. Garage Elevator Modernization	\$465,000	\$0	\$0	\$465,000	\$0	\$0	\$0
PW	Public Facilities	West Branch Library Roof Replacement	\$336,000	\$0	\$0	\$0	\$336,000	\$0	\$0
PW	Drainage	CDBG PW-Right of Way and Stormwater Maintenance	\$2,199,205	\$0	\$2,199,205	\$0	\$0	\$0	\$0
PW	Drainage	Drainage System Rehabilitation – DSR General Capital Projects	\$28,593,771	\$4,593,771	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000	\$0
PW	Drainage	Forest Trail Drainage Improvements	\$5,000,000	\$5,000,000	\$0	\$0	\$0	\$0	\$0
PW	Drainage	Frye Ave W. (DSR) - Capital Improvement	\$250,000	\$150,000	\$100,000	\$0	\$0	\$0	\$0
PW	Drainage	Hopkins Creek Regional Stormwater Improvements	\$8,000,000	\$704,000	\$3,072,000	\$4,224,000	\$0	\$0	\$0
PW	Drainage	La Salle Street Outfall	\$64,020,458	\$64,020,458	\$0	\$0	\$0	\$0	\$0
PW	Drainage	Major Outfall Ditch Restoration/Cleaning	\$35,500,000	\$13,000,000	\$4,500,000	\$4,500,000	\$4,500,000	\$4,500,000	\$4,500,000
PW	Drainage	Underdrain Replacements	\$3,639,483	\$1,139,483	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
PW	Drainage	Venetia Drainage Improvements	\$1,400,000	\$1,400,000	\$0	\$0	\$0	\$0	\$0
PL	Public Facilities	Bill Brinton Murray Hill Branch Replacement	\$2,000,000	\$0	\$0	\$0	\$0	\$0	\$2,000,000
PL	Public Facilities	Brown Eastside Branch Replacement	\$8,188,976	\$0	\$0	\$0	\$8,188,976	\$0	\$0
PL	Public Facilities	Dallas Graham Branch Replacement	\$10,236,431	\$0	\$0	\$0	\$2,000,000	\$0	\$8,236,431
PL	Public Facilities	Oceanway Center - Oceanway Library Replacement	\$18,850,190	\$15,850,190	\$3,000,000	\$0	\$0	\$0	\$0
PL	Public Facilities	Renovation of Beaches Branch Library	\$2,386,176	\$0	\$1,189,204	\$1,196,972	\$0	\$0	\$0
PR	Public Facilities	Countywide Parks - Pool Maintenance & Upgrades	\$6,000,000	\$3,500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
PR	Parks / Preservation Land / Wetland	Alamacani/ Huguenot Park	\$2,000,000	\$0	\$2,000,000	\$0	\$0	\$0	\$0
PR	Parks / Preservation Land / Wetland	Beachwood Park	\$500,000	\$0	\$0	\$0	\$0	\$0	\$500,000
PR	Parks / Preservation Land / Wetland	Betz Tiger Point	\$5,000,000	\$0	\$0	\$5,000,000	\$0	\$0	\$0
PR	Parks / Preservation Land / Wetland	Blue Cypress Park Fishing Pier	\$1,265,000	\$0	\$1,265,000	\$0	\$0	\$0	\$0
PR	Parks / Preservation Land / Wetland	Brentwood Golf Course	\$3,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$2,000,000
PR	Parks / Preservation Land / Wetland	Countywide Parks & Recreation Projects	\$51,355,915	\$36,355,915	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000
PR	Parks / Preservation Land / Wetland	Drew Park - Field Improvements	\$2,000,000	\$1,500,000	\$500,000	\$0	\$0	\$0	\$0
PR	Parks / Preservation Land / Wetland	Earl Johnson Park	\$2,000,000	\$0	\$0	\$2,000,000	\$0	\$0	\$0
PR	Parks / Preservation Land / Wetland	El Faro Memorial at Dames Point Park - Playground	\$200,000	\$0	\$200,000	\$0	\$0	\$0	\$0

Dept	Program Area	Project Name	Total Cost	Total Prior Years	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
PR	Parks / Preservation Land / Wetland	Englewood Pool Renovations	\$900,000	\$0	\$900,000	\$0	\$0	\$0	\$0
PR	Parks / Preservation Land / Wetland	Fort Family - Synthetic Turf	\$1,500,000	\$0	\$1,500,000	\$0	\$0	\$0	\$0
PR	Parks / Preservation Land / Wetland	Fuller Warren Bridge Park	\$10,000,000	\$0	\$2,000,000	\$8,000,000	\$0	\$0	\$0
PR	Parks / Preservation Land / Wetland	Hanna Park - Parking Lot 11	\$1,941,523	\$1,181,523	\$760,000	\$0	\$0	\$0	\$0
PR	Parks / Preservation Land / Wetland	Jacksonville Zoo Improvements	\$69,033,278	\$49,033,278	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000
PR	Parks / Preservation Land / Wetland	James Weldon Johnson Park	\$7,250,000	\$1,250,000	\$1,000,000	\$0	\$5,000,000	\$0	\$0
PR	Parks / Preservation Land / Wetland	Lonnie Miller Regional Park - Phase 2 Masterplan	\$26,512,413	\$6,512,413	\$0	\$10,000,000	\$0	\$10,000,000	\$0
PR	Parks / Preservation Land / Wetland	MaliVai Washington Tennis	\$1,500,000	\$0	\$1,500,000	\$0	\$0	\$0	\$0
PR	Parks / Preservation Land / Wetland	Mallison Park	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$1,000,000
PR	Parks / Preservation Land / Wetland	Metropolitan Park	\$28,500,000	\$16,000,000	\$0	\$12,500,000	\$0	\$0	\$0
PR	Parks / Preservation Land / Wetland	Mike McCue Boat Ramp Bulkhead	\$3,960,000	\$440,000	\$3,520,000	\$0	\$0	\$0	\$0
PR	Parks / Preservation Land / Wetland	Norman Studios	\$1,545,000	\$1,395,000	\$150,000	\$0	\$0	\$0	\$0
PR	Parks / Preservation Land / Wetland	Palmetto Leaves Boardwalk/Bridge	\$1,500,000	\$0	\$0	\$0	\$1,500,000	\$0	\$0
PR	Parks / Preservation Land / Wetland	Riverfront Plaza	\$78,290,000	\$27,250,000	\$6,000,000	\$20,040,000	\$25,000,000	\$0	\$0
PR	Parks / Preservation Land / Wetland	Sherman Creek Aquitstion & Development	\$1,250,000	\$0	\$1,250,000	\$0	\$0	\$0	\$0
PR	Parks / Preservation Land / Wetland	Shipyards West Park	\$74,700,000	\$15,000,000	\$0	\$54,700,000	\$5,000,000	\$0	\$0
PR	Parks / Preservation Land / Wetland	Southbank Riverwalk (Extension and docks west of DCPS)	\$13,200,000	\$0	\$13,200,000	\$0	\$0	\$0	\$0
PR	Parks / Preservation Land / Wetland	St. Johns River Park	\$8,950,000	\$5,150,000	\$3,800,000	\$0	\$0	\$0	\$0
PR	Parks / Preservation Land / Wetland	Sunny Acres Park and Center	\$2,000,000	\$0	\$0	\$2,000,000	\$0	\$0	\$0
PR	Parks / Preservation Land / Wetland	Taye Brown Regional Park Improvements	\$236,178	\$0	\$236,178	\$0	\$0	\$0	\$0
PR	Parks / Preservation Land / Wetland	The Harbour Boat Ramp	\$820,000	\$0	\$820,000	\$0	\$0	\$0	\$0
PR	Parks / Preservation Land / Wetland	Thomas Creek Fish Camp Kayak Launch	\$310,000	\$110,000	\$200,000	\$0	\$0	\$0	\$0
PR	Parks / Preservation Land / Wetland	Wayne B Stevens Boat Ramp Improvements	\$165,000	\$0	\$165,000	\$0	\$0	\$0	\$0
ED	Roads / Infrastructure / Transportation	Logistics Lane Road Extension	\$3,700,000	\$3,000,000	\$700,000	\$0	\$0	\$0	\$0

CITY OF JACKSONVILLE
FY 2025 - 2029 CAPITAL IMPROVEMENT PLAN
CITY VENUES IMPROVEMENT PROJECTS

Funding Source	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Debt Management Funds	\$175,118,345	\$178,598,000	\$251,100,000	\$208,877,951	\$0
Fuel and Bed Tax	\$0	\$0	\$0	\$0	\$0
Prior Year Revenue	\$0	\$0	\$0	\$0	\$0
Grant Funding	\$0	\$0	\$0	\$0	\$0
Pay-Go: Transfer From Other Funds	\$0	\$0	\$0	\$0	\$0
Pay-Go: Transfer Stormwater Operating	\$0	\$0	\$0	\$0	\$0
Pay-Go: Transfer From BJP	\$0	\$0	\$0	\$0	\$0
F.I.N.D Projects	\$0	\$0	\$0	\$0	\$0
Total Per Year	\$175,118,345	\$178,598,000	\$251,100,000	\$208,877,951	\$0

Dept	Program Area	Project Name	Total Cost	Total Prior Years	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
PW	Public Facilities	Municipal Stadium Renovations - 2024	\$775,000,000	\$16,433,964	\$150,000,000	\$150,000,000	\$250,000,000	\$208,566,036	\$0
ASM	Public Facilities	Aruba Wireless Replacement - VVMA	\$1,700,000	\$0	\$1,700,000	\$0	\$0	\$0	\$0
ASM	Public Facilities	Baseball Grounds - MLB Requirements	\$35,360,000	\$20,500,000	\$11,300,000	\$3,560,000	\$0	\$0	\$0
ASM	Public Facilities	BlueCat DDI Installation - VVMA	\$125,000	\$0	\$0	\$125,000	\$0	\$0	\$0
ASM	Public Facilities	Building Automation System (BAS) - PAC	\$1,210,000	\$0	\$0	\$1,210,000	\$0	\$0	\$0
ASM	Public Facilities	Building Systems-Prime Osborn Conv Ctr	\$12,090,000	\$11,790,000	\$0	\$150,000	\$150,000	\$0	\$0
ASM	Public Facilities	Concourse Flooring Replacement - VVMA	\$1,750,000	\$0	\$1,000,000	\$750,000	\$0	\$0	\$0
ASM	Public Facilities	Covered Flex Field	\$8,760,000	\$0	\$0	\$8,760,000	\$0	\$0	\$0
ASM	Public Facilities	Data Network Equipment (includes Wi-Fi systems) - PAC	\$250,000	\$0	\$0	\$250,000	\$0	\$0	\$0
ASM	Public Facilities	Elevator Modernization - Freight - PAC	\$350,000	\$0	\$0	\$350,000	\$0	\$0	\$0
ASM	Public Facilities	Fire Alarm System - PAC	\$750,000	\$0	\$0	\$750,000	\$0	\$0	\$0
ASM	Public Facilities	Hockey Dasher Wall and Glass Overhaul - VVMA	\$700,000	\$0	\$0	\$700,000	\$0	\$0	\$0
ASM	Public Facilities	Ice Plant Replacement - VVMA	\$3,000,000	\$0	\$3,000,000	\$0	\$0	\$0	\$0
ASM	Public Facilities	Interior Finishes-Prime Osborn Conv Ctr	\$3,300,000	\$1,950,000	\$500,000	\$500,000	\$350,000	\$0	\$0
ASM	Public Facilities	Lighting Controller Install - VVMA	\$1,500,000	\$0	\$1,500,000	\$0	\$0	\$0	\$0
ASM	Public Facilities	Moran Theater Floor (Rake/Carpet) - PAC	\$500,000	\$0	\$0	\$500,000	\$0	\$0	\$0
ASM	Public Facilities	Moran Theater Seats - PAC	\$3,000,000	\$0	\$0	\$3,000,000	\$0	\$0	\$0
ASM	Public Facilities	Plumbing - Main Sanitary Repair - PAC	\$1,200,000	\$0	\$0	\$1,200,000	\$0	\$0	\$0
ASM	Public Facilities	Pump and VFD Project - PAC	\$918,000	\$0	\$0	\$918,000	\$0	\$0	\$0
ASM	Public Facilities	Restrooms Replacements - VVMA	\$6,475,000	\$0	\$3,000,000	\$3,475,000	\$0	\$0	\$0
ASM	Public Facilities	Ritz Theatre - Museum Remodel and Renovation	\$500,000	\$0	\$500,000	\$0	\$0	\$0	\$0
ASM	Public Facilities	Ritz Theatre Improvements - Building Systems - Ritz Theatre & Muse	\$4,460,260	\$3,230,000	\$168,345	\$550,000	\$200,000	\$311,915	\$0
ASM	Public Facilities	Ritz Theatre Improvements - Security Improve - Ritz Theatre & Muse	\$370,000	\$270,000	\$0	\$50,000	\$50,000	\$0	\$0

Dept	Program Area	Project Name	Total Cost	Total Prior Years	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
ASM	Public Facilities	Roof Restoration - VVMA	\$2,150,000	\$0	\$2,150,000	\$0	\$0	\$0	\$0
ASM	Public Facilities	Seat Replacement - 121 Financial	\$1,000,000	\$0	\$0	\$1,000,000	\$0	\$0	\$0
ASM	Public Facilities	Security Improvements Prime Osb Conv Ctr	\$1,295,000	\$795,000	\$0	\$350,000	\$150,000	\$0	\$0
ASM	Public Facilities	Switch Replacement and Redundancy - VVMA	\$350,000	\$0	\$0	\$350,000	\$0	\$0	\$0
ASM	Public Facilities	Waterproofing - PAC	\$300,000	\$0	\$300,000	\$0	\$0	\$0	\$0
ASM	Public Facilities	Waterproofing-Roof Replacement Prime Osb	\$2,150,000	\$1,850,000	\$0	\$100,000	\$200,000	\$0	\$0

CITY OF JACKSONVILLE
FY 2025 - 2029 CAPITAL IMPROVEMENT PLAN
SOLID WASTE IMPROVEMENT PROJECTS

Funding Source	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Debt Management Funds	\$46,250,000	\$43,300,000	\$8,850,000	\$21,000,000	\$2,000,000
Fuel and Bed Tax	\$0	\$0	\$0	\$0	\$0
Prior Year Revenue	\$0	\$0	\$0	\$0	\$0
Grant Funding	\$0	\$0	\$0	\$0	\$0
Pay-Go: Transfer From Other Funds	\$0	\$0	\$0	\$0	\$0
Pay-Go: Transfer Stormwater Operating	\$0	\$0	\$0	\$0	\$0
Pay-Go: Transfer From BJP	\$0	\$0	\$0	\$0	\$0
F.I.N.D Projects	\$0	\$0	\$0	\$0	\$0
Total Per Year	\$46,250,000	\$43,300,000	\$8,850,000	\$21,000,000	\$2,000,000

Dept	Program Area	Project Name	Total Cost	Total Prior Years	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
SD	Environmental / Quality of Life	Environmental Compliance - County Wide	\$31,365,731	\$18,365,731	\$2,000,000	\$5,000,000	\$2,000,000	\$2,000,000	\$2,000,000
SD	Environmental / Quality of Life	Hema Road Dump	\$6,250,000	\$0	\$3,750,000	\$1,500,000	\$750,000	\$250,000	\$0
SD	Environmental / Quality of Life	Hollybrook Park Environmental Assessment and Remediation	\$29,800,000	\$0	\$13,500,000	\$14,300,000	\$2,000,000	\$0	\$0
SD	Environmental / Quality of Life	Leachate Evaporator - Landfill Gas Fueled Leachate Evapora	\$9,298,000	\$8,298,000	\$1,000,000	\$0	\$0	\$0	\$0
SD	Environmental / Quality of Life	McCoy's Creek Waste Oil Petroleum Discharge	\$15,500,000	\$0	\$10,500,000	\$4,500,000	\$500,000	\$0	\$0
SD	Environmental / Quality of Life	Trail Ridge Landfill Const & Expansion - Trail Ridge Landfill E	\$125,997,333	\$70,147,333	\$15,500,000	\$18,000,000	\$3,600,000	\$18,750,000	\$0

CITY OF JACKSONVILLE
FY 2025 - 2029 CAPITAL IMPROVEMENT PLAN
STORMWATER IMPROVEMENT PROJECTS

Funding Source	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Debt Management Funds	\$0	\$0	\$0	\$0	\$0
Fuel and Bed Tax	\$0	\$0	\$0	\$0	\$0
Prior Year Revenue	\$0	\$0	\$0	\$0	\$0
Grant Funding	\$0	\$0	\$0	\$0	\$0
Pay-Go: Transfer From Other Funds	\$0	\$0	\$0	\$0	\$0
Pay-Go: Transfer Stormwater Operating	\$11,618,891	\$6,400,000	\$8,395,657	\$11,150,000	\$18,368,000
Pay-Go: Transfer From BJP	\$0	\$0	\$0	\$0	\$0
F.I.N.D Projects	\$0	\$0	\$0	\$0	\$0
Total Per Year	\$11,618,891	\$6,400,000	\$8,395,657	\$11,150,000	\$18,368,000

Dept	Program Area	Project Name	Total Cost	Total Prior Years	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
PW	Roads / Infrastructure / Transportation	McCoy's Creek Greenway -Outfall Improvements with Riverwalk	\$59,228,526	\$53,812,323	\$5,416,203	\$0	\$0	\$0	\$0
SW	Roads / Infrastructure / Transportation	Channel Lining Drainage Improvements	\$2,219,500	\$719,500	\$1,500,000	\$0	\$0	\$0	\$0
SW	Roads / Infrastructure / Transportation	Upstream Fishing Creek Drainage Improvements	\$2,818,000	\$0	\$0	\$0	\$600,000	\$0	\$2,218,000
SW	Drainage	Arlington/Pottsburg (Beach & Southside) Pond	\$0	\$5,666,068	(\$5,666,068)	\$0	\$0	\$0	\$0
SW	Drainage	Arlington/Pottsburg (Bowden & Belfort) Pond	\$0	\$1,930,850	(\$1,930,850)	\$0	\$0	\$0	\$0
SW	Drainage	Armsdale Road Drainage Improvements	\$5,100,000	\$0	\$5,100,000	\$0	\$0	\$0	\$0
SW	Drainage	Dalry Drive (DSR) - Capital Improvement	\$480,000	\$180,000	\$300,000	\$0	\$0	\$0	\$0
SW	Drainage	Drainage System Rehabilitation - Drainage System Rehabilitation	\$176,440,793	\$145,941,187	\$6,499,606	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000
SW	Drainage	Hogan's Creek Stormwater Improvements	\$16,645,657	\$0	\$0	\$0	\$1,645,657	\$5,000,000	\$10,000,000
SW	Drainage	Stormwater Project Development & Feasibility Studies	\$1,500,000	\$1,000,000	\$250,000	\$250,000	\$0	\$0	\$0
SW	Drainage	Stormwater Pump Stations - Capital Maintenance	\$1,500,000	\$750,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000

FY 2024-2025 CAPITAL PROJECT FUNDING

The Capital Improvement Plan is the city's financially feasible plan of capital projects. The adopted FY 2024-2025 annual budget includes \$563 million for capital projects, including \$483 million of pay-go funding including; transfers from the City's annual operating revenue, estimated local option and constitutional gas taxes and grant funding.

RECURRING ANNUAL CAPITAL MAINTENANCE

Code section 106.219

"The City is establishing appropriate guidelines and parameters for future recurring capital maintenance budgets. Guidelines that are too low do not provide adequate funds to maintain the public investment in previously constructed facilities and lead to capital maintenance backlogs that can overburden both financial and human resources. Guidelines that are too high may result in excessive demands on the annual budget and limit the City's ability to invest in new projects..."

These minimums and targets, along with the proposed budget amounts, must be included with the Mayor's Capital Improvement Plan presented to City Council. The FY 24-25 budget includes various appropriations which meet and/or exceed all the required minimums set forth in this section.

A list of the FY 2024-2025 projects and budget amounts are included below:

Capital Maintenance Area	Suggested Minimum	Target	FY24-25 Approved
Bulkhead Repair/Replace	\$ 1,500,000	\$ 2,500,000	\$ 9,470,000
Drainage System Rehab (DSR)	\$ 6,000,000	\$ 6,000,000	\$ 21,219,606
Facilities Capital Maintenance	\$ 1,500,000	\$ 3,500,000	\$ 2,350,000
Intersection Improvements	\$ 1,000,000	\$ 1,500,000	\$ 3,350,000
Park Capital Maintenance	\$ 2,000,000	\$ 3,000,000	\$ 3,000,000
Pavement Markings	\$ 350,000	\$ 750,000	\$ 1,000,000
Periodic Maintenance - Bridge Repair/Replacement	\$ 3,000,000	\$ 4,000,000	\$ 11,541,719
Railroad Crossings	\$ 50,000	\$ 50,000	\$ 50,000
Roadway Resurfacing	\$ 12,000,000	\$ 18,000,000	\$ 22,128,885
Roadway Safety Program	\$ 250,000	\$ 500,000	\$ 250,000
Roadway Signal Repair and Upgrade	\$ 2,000,000	\$ 2,500,000	\$ 2,980,000
Sidewalk "New"	\$ 250,000	\$ 500,000	\$ 3,627,000
Sidewalk Repair	\$ 2,000,000	\$ 3,000,000	\$ 2,000,000
Traffic Calming	\$ 150,000	\$ 150,000	\$ 150,000
Traffic Street Lights	\$ 75,000	\$ 150,000	\$ 100,000

FY 2024-2025 ADOPTED CAPITAL IMPROVEMENT PROGRAM BUDGET

The following reports detail the FY 2024-2025 Capital Improvement Program projects by area, project and funding source.

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

	FY 24-25
Debt Management Fund	(\$153,775,427)
Fuel and Bed Tax	\$22,395,202
Prior Year Revenue	\$149,155
Grant Funding	\$0
Pay-Go: Transfer From Other Funds	\$6,700,897
Pay-Go: Transfer Stormwater Operating	\$0
Pay-Go: Transfer From BJP	\$441,232,725
F.I.N.D Projects	\$0
	\$316,702,552

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	\$500,000	(\$249,974)	\$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	\$4,416,317	(\$16,753,507)	\$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	\$1,500,000	\$0	\$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	Atlantic Blvd Medians	\$250,000	\$250,000	\$0	\$0	\$0	\$0	\$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	\$1,500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$1,500,000	\$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	Brookmont and Lamanto Ave East Underdrain Imp	\$0	(\$727,546)	\$0	\$0	\$0	\$0	\$0	\$727,546	\$0
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	\$0	\$0	\$2,728,803	\$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	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)	\$2,000,000	(\$5,056,278)	\$0	\$0	\$0	\$0	\$0	\$7,056,278	\$0
PW	Chaffee Road	\$9,836,000	(\$30,051,523)	\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$1,850,000	\$0
PW	Confederate Monument Removal, Relocation, Rem	(\$500,000)	(\$500,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	Dinsmore Area Sidewalks	\$500,000	\$500,000	\$0	\$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	\$6,000,000	(\$1,444,625)	\$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	\$2,500,000	(\$8,610,342)	\$0	\$0	\$0	\$0	\$0	\$11,110,342	\$0
PW	Emerald Trail - Hogan's Creek to Riverwalk	\$4,000,000	(\$2,000,000)	\$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	\$165,000	\$0	\$0	\$0	\$0	\$0	\$0	\$165,000	\$0
PW	Hopkins Creek Regional Stormwater Improvement	\$3,072,000	(\$704,000)	\$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	\$149,155	\$0	\$0	\$149,155	\$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	\$320,000	\$0	\$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	\$5,177,094	\$5,177,094	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW	McCoy's Creek Greenway - McCoys Creek RblD&Ra	\$5,000,000	(\$4,466,152)	\$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)	\$10,000,000	(\$10,000,000)	\$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)	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0	\$300,000	\$0
PW	Plymouth Street Bridge	\$4,250,000	(\$202,654)	\$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	\$1,694,000	\$0	\$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	\$26,253,885	(\$1,063,573)	\$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	\$500,000	\$0	\$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

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	\$550,000	(\$1,100,000)	\$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	\$500,000	(\$568,783)	\$0	\$0	\$0	\$0	\$0	\$1,068,783	\$0
PW	University Boulevard (Complete Streets Project)	\$9,500,000	(\$10,000,000)	\$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
PW	Widening of Lane Avenue North	\$6,000,000	\$6,000,000	\$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 _{beg}	Alamacani/ Huguenot Park	\$2,000,000	\$2,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	Drew Park - Field Improvements	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PR	El Faro Memorial at Dames Point Park - Playground	\$200,000	\$0	\$0	\$0	\$0	\$200,000	\$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	\$760,000	\$0	\$0	\$0	\$0	\$760,000	\$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	Norman Studios	\$150,000	\$0	\$0	\$0	\$0	\$150,000	\$0	\$0	\$0
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	Southbank Riverwalk (Extension and docks west of	\$13,200,000	\$13,200,000	\$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	St. Johns River Park	\$3,800,000	\$3,800,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PR	Taye Brown Regional Park Improvements	\$236,178	\$0	\$0	\$0	\$0	\$236,178	\$0	\$0	\$0
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
ED	Logistics Lane Road Extension	\$700,000	\$0	\$0	\$0	\$0	\$700,000	\$0	\$0	\$0

CITY OF JACKSONVILLE
FY 2025 ADOPTED 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

IT SYSTEM DEVELOPMENT PROGRAM

Code Section 106.207 IT System Development Program Budget

- (a) Annually in July in conjunction with the Budget legislation, an IT Systems Development Program Budget shall be submitted. The IT System Development Program Budget shall include a list of major technology initiatives projects for five years and the funding source for the following fiscal year, coterminous with the budget fiscal year.
- (b) Annually in March, the Technology Solutions department shall review and submit the recurring maintenance needs and make recommendation to the City Council Finance Committee in advance of IT Systems Development Program Budget on modifications to the recurring annual capital expenses suggested minimums and targets.

The Technology Solutions department has identified specific IT programs that will transform the way City departments and citizens interact with each other to work more efficiently. These programs will improve the quality of interaction for the citizens with the government by allowing citizens to have access to City Hall and City departments electronically, refresh aging and obsolete infrastructure and improve efficiency in City government.

The following reports detail the IT Five-Year Plan approved on ordinance 2024-507-E.

FISCAL YEAR 2025 - 2029 IT SYSTEM DEVELOPMENT PROJECTS

Projects by Funding Source

Ordinance 2024-507-E

	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Debt Management Funds	7,985,217	6,703,758	7,835,829	8,905,593	4,207,118
Pay- Go: Equipment/Radio Refresh	3,751,712	3,130,000	3,130,000	3,130,000	3,130,000
Project On-Going Operating Cost	115,110	209,610	126,566	222,014	183,050
Pay-Go: Other	1,998,000	600,000	736,113	300,000	300,000
Total Per Year	13,850,039	10,643,368	11,828,508	12,557,607	7,820,168

604

Functional Area	Program Area	Project Title	Previous Capital Appropriation	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
JFRD	Application - Department Specific	JFRD Electronic Patient Care Reporting system	200,000	300,000	200,000	-	-	-
JFRD	Application - Department Specific	JFRD Personnel Accountability Software	-	-	-	736,113	80,964	-
Code Compliance	Application - Department Specific	Lien Tracking System	300,000	(300,000)	-	-	-	-
Public Libraries	Application - Department Specific	JPL Catalog and Inventory System	-	-	400,000	-	-	-
Citywide	Enterprise Solution	Enterprise Financial and Resource Mgmt Solution - 1Cloud	47,993,283	-	-	-	-	-
Citywide	Enterprise Solution	Enterprise Financial and Resource Mgmt Solution - 1Cloud Phase II	4,500,000	7,250,000	3,621,188	(700,000)	-	-
Citywide	Enterprise Solution	Enterprise Permit and Land Use Management	8,902,500	-	-	-	-	-
Citywide	Enterprise Solution	Salesforce Public Sector Platform Implementation	1,054,030	735,217	1,000,000	774,706	100,000	-
ITD	Infrastructure / Equipment	Cyber Security Infrastructure	-	1,998,000	-	-	300,000	300,000
Citywide	Equipment Refresh	Computer, Laptop and Tablet Equipment Refresh	6,583,690	951,463	1,130,000	1,130,000	1,130,000	1,130,000
ITD	Equipment Refresh	Network Equipment Refresh	3,376,457	1,235,095	500,000	500,000	500,000	500,000
ITD	Equipment Refresh	Server Equipment Refresh	3,003,088	135,000	135,000	135,000	135,000	135,000
JFRD	Equipment Refresh	JFRD Mobile Data Terminal Refresh	2,042,999	345,264	306,050	306,050	306,050	306,050
JSO	Equipment Refresh	Jacksonville Sheriff's Office - IT equipment refresh	1,335,383	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Citywide	Radio Comm. and Systems	Radio System - Interoperability Upgrade	-	-	933,639	10,810	-	-
Citywide	Radio Comm. and Systems	Radio Tower Antenna Infrastructure Replacement	-	-	1,093,749	876,000	776,000	-
Citywide	Radio Comm. and Systems	Radios Dispatch Console Refresh	-	-	123,742	4,314,995	1,849,283	-
Citywide	Radio Comm. and Systems	Radio Site Expansion - Mayport Road	-	-	-	2,544,834	1,090,642	21,000
Citywide	Radio Comm. and Systems	Radio Site Expansion - Orange Picker Road	-	-	-	-	2,544,834	1,090,642
Citywide	Radio Comm. and Systems	Radio Site Expansion - Crystal Springs Road	-	-	-	-	2,544,834	592,642
Citywide	Radio Comm. and Systems	Radio Site Expansion - Bayview Road	-	-	-	-	-	2,544,834

PROJECT TITLE:
JFRD Electronic Patient Care Reporting system

FUNCTIONAL AREA / AGENCY:
JFRD

PROGRAM AREA:
Application - Department Specific

PREVIOUS CAPITAL FUNDING:
\$200,000

PROJECT COMPLETION DATE:
FY 26-27

FUNDING SOURCE-CAPITALIZED COST:
Pay-Go: Departmental Billings

Project Description:

Procure a cloud-based Electronic Patient Care Reporting reporting system to replace the current patient reporting/billing system used to capture a complete patient record of life-saving interventions which establishes the framework for the best possible patient outcomes. Electronic patient care reporting software provides a NEMIS compliant solution for EMS providers, fire crews, and ambulances to document important patient details, treatments, signatures, and more. The current system is obsolete and lacks critical billing and patient requirements needed to comply with State requirements. Institute an electronic system for tracking the inventory, usage, and disposal of controlled medications that are carried on JFRD apparatus. This electronic system would be more efficient and accurate than the current paper form procedure.

Level of Service Impact:

Ensures that JFRD is able to properly capture, document and report on patient information coupled with ascertaining that the agency is able to remain in compliance with State reporting requirements as well as properly track the inventory, usage and disposal of controlled medications. The comprehensive solution will be more efficient and provide greater accuracy.

	<u>Total Est. Cost</u>	<u>Prior Yrs. Funding</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>
Capitalized Costs							
Software	\$ 500,000		300,000	200,000			
Hardware	\$ -						
Professional Svcs	\$ 200,000	200,000					
	<u>\$ 700,000</u>	<u>\$ 200,000</u>	<u>\$ 300,000</u>	<u>\$ 200,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<u>Annual Operational Costs:</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>
FTEs					
Salary / Benefits					
Software Hosting					
Operating Costs					
SW/HW License Maintenance					
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<u>Estimated Savings and/or Offsets:</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>
FTEs					
Operating Costs					
SW/HW Maint					
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Benefits to the Public:

The system will support adherence to state reporting requirements and ensure that controlled medications are properly tracked, administered and disposed.

PROJECT TITLE:
JFRD Personnel Accountability Software

FUNCTIONAL AREA / AGENCY:
JFRD

PROGRAM AREA:
Application - Department Specific

PREVIOUS CAPITAL FUNDING:
\$0

PROJECT COMPLETION DATE:
FY 27-28

FUNDING SOURCE-CAPITALIZED COST:
Pay-Go: Departmental Billings

Project Description:

Procure a cloud-based Personnel Accountability Software solution that enables JFRD Incident Commanders to account for and monitor the status of their personnel and to issue immediate tactical alerts to all responders at an incident scene. The solution will use the same portable radios and the same radio infrastructure used by responders for their day-to-day responsibilities. By integrating with CAD, the software solution will provide greater efficiencies and instant accountability.

Level of Service Impact:

Ensures that JFRD Incident Commanders are able to have visibility to each responder's name, radio ID and riding position at any given time. The solution will increase coordination of resources and operational efficiencies to keep First Responders safe.

<u>Capitalized Costs</u>	<u>Total Est. Cost</u>	<u>Prior Yrs. Funding</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>
Software	\$ -						
Hardware	\$ 498,628				498,628		
Professional Svcs	\$ 237,485				237,485		
	\$ 736,113	\$ -	\$ -	\$ -	\$ 736,113	\$ -	\$ -

Annual Operational Costs:

	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>
FTEs					
Salary / Benefits					
Software Hosting (annual increase)					
Operating Costs				80,964	
SW/HW License Maint (annual increase)					
	\$ -	\$ -	\$ -	\$ 80,964	\$ -

Estimated Savings and/or Offsets:

	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>
FTEs					
Operating Costs					
SW/HW Maint					
	\$ -	\$ -	\$ -	\$ -	\$ -

Benefits to the Public:

The system will allow Incident Commanders to instantly initiate an alert to all responders on an incident without using any additional voice or data channels on the radio system.

PROJECT TITLE:
Lien Tracking System

FUNCTIONAL AREA / AGENCY:
Code Compliance

PROGRAM AREA:
Application - Department Specific

PREVIOUS CAPITAL FUNDING:
\$300,000

PROJECT COMPLETION DATE:
FY 23-24

FUNDING SOURCE-CAPITALIZED COST:
Pay-Go: Departmental Billings

Project Description:

Replace the current Microsoft Access Lien Tracking system with a new purchased solution that will satisfy the business needs by providing the following functionality: Lien tracking, customer invoicing, interest accrual, reporting and payment accounting functions. In addition, the solution will interface with the following systems / areas: Real Estate, Enterprise Permitting, 1Cloud, Tax Collector, and Clerk of Court. Phase I of the project will consist of gathering business requirements in FY24 followed by polling the market for viable vendor solutions. If no vendor solution is found, the solution will be developed in-house.

Level of Service Impact:

Ensures that the Accounting Division and Municipal Code Compliance are able to properly track liens and that funds are collected and accounted for in a timely manner and according to the City Ordinance. The system will provide a mechanism to track and manage customer accounts, promptly resolve unpaid balances and reduce outstanding balances.

Capitalized Costs	Total Est.	Prior Yrs.	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
	Cost	Funding					
Software	\$ -						
Hardware	\$ -						
Professional Svcs	\$ -	300,000	(300,000)				
	\$ -	\$ 300,000	\$ (300,000)	\$ -	\$ -	\$ -	\$ -

<u>Annual Operational Costs:</u>	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
FTEs					
Salary / Benefits					
Software Hosting					
Operating Costs					
SW/HW License Maintenance					
	\$ -	\$ -	\$ -	\$ -	\$ -

<u>Estimated Savings and/or Offsets:</u>	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
FTEs					
Operating Costs					
SW/HW Maint					
	\$ -	\$ -	\$ -	\$ -	\$ -

Benefits to the Public:

The system will support adherence to all applicable City Ordinances in Lien tracking, customer invoicing, interest accrual, reporting and payment accounting functions.

PROJECT TITLE: JPL Catalog and Inventory System
FUNCTIONAL AREA / AGENCY: Public Libraries
PROGRAM AREA: Application - Department Specific

PREVIOUS CAPITAL FUNDING: \$0
PROJECT COMPLETION DATE: FY 26-27
FUNDING SOURCE-CAPITALIZED COST: Pay-Go: Departmental Billings

Project Description:

Replace the integrated library system (ILS) which is used to manage and automate tasks and processes associated with the library's collection and user database and migrate data from the current system to a new hosted software solution. The primary function of the current software includes circulation management, metadata and inventory control of the library's collection, acquisitions and budget controls for collections, user management and the customer facing catalog/discovery interface.

Level of Service Impact:

The comprehensive solution will streamline staff workflow and provide an interactive interface for library customers.

Capitalized Costs	Total Est. Cost	Prior Yrs. Funding	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Software	\$ -						
Hardware	\$ -						
Professional Svcs	\$ 400,000			400,000			
	\$ 400,000	\$ -	\$ -	\$ 400,000	\$ -	\$ -	\$ -

Annual Operational Costs:	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
FTEs					
Salary / Benefits					
Software Hosting					
Operating Costs					
SW/HW License Maintenance					
	\$ -	\$ -	\$ -	\$ -	\$ -

Estimated Savings and/or Offsets:	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
FTEs					
Operating Costs					
SW/HW Maint					
	\$ -	\$ -	\$ -	\$ -	\$ -

Benefits to the Public:

PROJECT TITLE:
Enterprise Financial and Resource
Mgmt Solution - 1Cloud

FUNCTIONAL AREA / AGENCY:
Citywide

PROGRAM AREA:
Enterprise Solution

PREVIOUS CAPITAL FUNDING:
\$47,993,283

PROJECT COMPLETION DATE:
FY 26-27

FUNDING SOURCE-CAPITALIZED COST:
Borrowed Funds

Project Description:

Project will consolidate multiple systems into a single hosted solution. Legacy systems to be replaced include; FAMIS, Budget Prep, JaxPro, Fixed Assets, JaxPension, Tangible Personal Property. To provide a Cloud Access Security Broker, management of Enterprise Contracts and Enterprise Data along with gathering requirements for replacing RMS and Enterprise Asset Management.

Level of Service Impact:

System should provide consolidated data and information to drive decision making with real-time views of business process performance, reduce duplicate functions, improve efficiencies and implement industry best practices while increasing the volume of processing business transactions.

Capitalized Costs	Total Est.	Prior Yrs.	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
	Cost	Funding					
Software	\$ -						
Capital Internal Svc	\$ 9,330,040	9,330,040					
Professional Svcs	\$ 38,663,243	38,663,243					
	\$ 47,993,283	\$ 47,993,283	\$ -	\$ -	\$ -	\$ -	\$ -

Annual Operational Costs:

	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
FTEs					
Salary / Benefits					
Software Hosting					
Operating Costs					
SW/HW License Maintenance					
	\$ -	\$ -	\$ -	\$ -	\$ -

Estimated Savings and/or Offsets:

	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
FTEs					
Operating Costs					
SW/HW Maint					
	\$ -	\$ -	\$ -	\$ -	\$ -

Benefits to the Public:

Provides faster business process transaction throughput and better transparency of where public dollars are being spent. Makes doing business with the city simpler and easier for vendors.

PROJECT TITLE:
Enterprise Financial and Resource
Mgmt Solution - 1Cloud Phase II

FUNCTIONAL AREA / AGENCY:
Citywide

PROGRAM AREA:
Enterprise Solution

PREVIOUS CAPITAL FUNDING:
\$4,500,000

PROJECT COMPLETION DATE:
FY 26-27

FUNDING SOURCE-CAPITALIZED COST:
Borrowed Funds

Project Description:

Project is to implement Phase II of the ERP, which will replace the existing HRMS legacy systems (Oracle e-Business Suite, TAS (Time & Attendance System) an In-house developed solution) with Oracle Fusion Cloud Human Capital Management (HCM) solution. The functions of Phase II of the HCM solution include Benefits Administration, Compensation Management, Employee Self-Service, Leave Management, Manager Self-Service, Payroll, Personnel Administration, Position Control, and Time and Attendance.

Level of Service Impact:

System should provide consolidated data and information to drive decision making with real-time views of business process performance, reduce duplicate functions, improve efficiencies and implement industry best practices while increasing the volume of processing business transactions.

Capitalized Costs	Total Est. Cost	Prior Yrs. Funding	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Software	\$ -						
Capital Internal Svc	\$ 2,850,000	1,500,000	750,000	600,000			
Professional Svcs	\$ 12,452,628	3,000,000	6,500,000	2,952,628			
	\$ 15,302,628	\$ 4,500,000	\$ 7,250,000	\$ 3,552,628	\$ -	\$ -	\$ -

Annual Operational Costs:

	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
FTEs					
Salary / Benefits					
Software Hosting		68,560			
Operating Costs					
SW/HW License Maintenance			(700,000)		
	\$ -	\$ 68,560	\$ (700,000)	\$ -	\$ -

Estimated Savings and/or Offsets:

	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
FTEs					
Operating Costs					
SW/HW Maint					
	\$ -	\$ -	\$ -	\$ -	\$ -

Benefits to the Public:

Provides faster business process transaction throughput and better transparency of where public dollars are being spent. Makes doing business with the city simpler and easier for vendors.

PROJECT TITLE:
Enterprise Permit and Land Use Management

FUNCTIONAL AREA / AGENCY:
Citywide

PROGRAM AREA:
Enterprise Solution

PREVIOUS CAPITAL FUNDING:
\$8,902,500

PROJECT COMPLETION DATE:
FY 25-26

FUNDING SOURCE-CAPITALIZED COST:
Pay-Go: Departmental Billings

Project Description:

Develop a system to replace the Building Inspection System, Fire Prevention Inspections (FPI) System, Development Services Civil Plans and Plat Reviews System, Concurrency and Mobility Management System, Zoning Management System, Land Use and Zoning Application (LUZAP) System, Wellhead Permitting System, Construction Trades Qualifying Board (Business Licensing) System, and Special Events Permitting System.

Level of Service Impact:

The new project/solution will reduce maintenance costs and provide faster turn-around time to the public and contractor/builders for permitting, design review, and inspection functions.

Capitalized Costs	Total Est. Cost	Prior Yrs. Funding	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Software	\$ 304,818	244,818	60,000				
Capital Internal Svc	\$ 5,532,032	6,744,032	(1,212,000)				
Professional Svcs	\$ 3,065,650	1,913,650	1,152,000				
	\$ 8,902,500	\$ 8,902,500	\$ -	\$ -	\$ -	\$ -	\$ -

Annual Operational Costs:

FTEs

Salary / Benefits

Software Hosting

Operating Costs

SW/HW License Maintenance

FY 24-25

FY 25-26

FY 26-27

FY 27-28

FY 28-29

\$ - \$ - \$ - \$ - \$ -

Estimated Savings and/or Offsets:

FTEs

Operating Costs

SW/HW Maint

FY 24-25

FY 25-26

FY 26-27

FY 27-28

FY 28-29

\$ - \$ - \$ - \$ - \$ -

Benefits to the Public:

Citizens will be better served with reduced time and cost and online access to a more streamlined permitting, design review, and inspection process.

PROJECT TITLE:
Salesforce Public Sector Platform Implementation

FUNCTIONAL AREA / AGENCY:
Citywide

PROGRAM AREA:
Enterprise Solution

PREVIOUS CAPITAL FUNDING:
\$1,054,030

PROJECT COMPLETION DATE:
FY 27-28

FUNDING SOURCE-CAPITALIZED COST:
Borrowed Funds

Project Description:

Implement modern Citizen Service Center tools through a multi-year effort that will enable customers and employees to easily navigate, engage, update and complete service requests. Service more citizens through new communication channels such as mobile app, chatbot with Artificial Intelligence enhanced self-service and relevant Knowledge Base Articles. Leverage the Salesforce platform to utilize critical Case Management functionality as requested by the Office of Economic Development and several other divisions through a phased approach. Additional year fundings are ROM for implementing additional services for Public Works, Municipal Code and Compliance, Human Rights Commission, Grants Management, Clerk of Court, and Neighborhoods. *(Project added in FY24 as part of 2024-394-E)*

Level of Service Impact:

These upgrades will have a massive improvement for all public divisions that need better case management systems. Using work originally implemented, we will reuse technical assets created in year 1 of the project to replicate similar Case Management and Customer Relationship Management across multiple divisions in COJ. This will create a streamlined experience for many citizens, as well as a similar look and feel for applications and divisions across the city.

Capitalized Costs	Total Est. Cost	Prior Yrs. Funding	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Software	\$ 919,747	184,530	735,217				
Hardware	\$ -						
Professional Svcs	\$ 2,069,500	869,500		1,000,000	100,000	100,000	
	\$ 2,989,247	\$ 1,054,030	\$ 735,217	\$ 1,000,000	\$ 100,000	\$ 100,000	\$ -

Annual Operational Costs:	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
FTEs					
Salary / Benefits					
Software Hosting			32,129		
Operating Costs			642,577		
SW/HW License Maintenance					
	\$ -	\$ -	\$ 674,706	\$ -	\$ -

Estimated Savings and/or Offsets:	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
FTEs					
Operating Costs					
SW/HW Maint					
	\$ -	\$ -	\$ -	\$ -	\$ -

Benefits to the Public:

Better Customer relationship management and case management for both Citizens and COJ employees, creating a streamlined and branded experience for multiple divisions across the country.

PROJECT TITLE:
Cyber Security Infrastructure

FUNCTIONAL AREA / AGENCY:
ITD

PROGRAM AREA:
Infrastructure / Equipment

PREVIOUS CAPITAL FUNDING:
\$0

PROJECT COMPLETION DATE:
Ongoing

FUNDING SOURCE-CAPITALIZED COST:
Pay-Go: Transfer In

Project Description:

The Rubrik solution provides the City with a robust data protection platform providing resilient backups as well as malware protection. The security solution protects data from insider threats and ransomware with air-gapped, immutable and access controlled backups. In addition to prevention, Rubrik also delivers a complete cybersecurity and ransomware remediation solution along with multiple data protection options with a single subscription license. Currently we renew the license every three years (renewal slated for January of 2025). **Going forward 1/3 of estimated cost will be set aside each fiscal year.**

Level of Service Impact:

Critical component of our overall cybersecurity platform

<u>Capitalized Costs</u>	<u>Total Est. Cost</u>	<u>Prior Yrs. Funding</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>
Software	\$ 774,000		774,000				
Hardware	\$ 1,824,000		1,224,000			300,000	300,000
Professional Svcs	\$ -						
	\$ 2,598,000	\$ -	\$ 1,998,000	\$ -	\$ -	\$ 300,000	\$ 300,000

Annual Operational Costs:

FTEs

Salary / Benefits

Software Hosting

Operating Costs

SW/HW License Maintenance

<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>
\$ -	\$ -	\$ -	\$ -	\$ -

Estimated Savings and/or Offsets:

FTEs

Operating Costs

SW/HW Maint

<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>
\$ -	\$ -	\$ -	\$ -	\$ -

Benefits to the Public:

Faster data recovery and added protection against cyber and ransomware attaches.

PROJECT TITLE:
Network Equipment Refresh

FUNCTIONAL AREA / AGENCY:
ITD

PROGRAM AREA:
Equipment Refresh

PREVIOUS EQUIP FUNDING:
\$3,376,457

PROJECT COMPLETION DATE:
On-Going

FUNDING SOURCE-CAPITALIZED COST:
Pay-Go - Equipment Refresh

Project Description:

Establish a recurring refresh cycle to replace network devices each year resulting in all network equipment being replaced every eight years. Each year the network replacement strategy will be reviewed to identify efficiencies and improvements in hardware/software technology based on infrastructure bandwidth, customer capacity and trending technologies.

Level of Service Impact:

Minimize network outages and business interruptions preventing productivity loss caused by outdated and unsupported equipment. Eliminate unnecessary equipment expenditures due to unsupported devices.

<u>Capitalized Costs</u>	<u>Total Est. Cost</u>	<u>Prior Yrs. Funding</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>
Over \$1,000	\$ 6,265,404	3,030,309	1,235,095	500,000	500,000	500,000	500,000
Under \$1,000	\$ 346,148	346,148					
	<u>\$ 6,611,552</u>	<u>\$ 3,376,457</u>	<u>\$ 1,235,095</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>

Annual Operational Costs:

FTEs
Salary / Benefits
Software Hosting
Operating Costs
SW/HW License Maintenance

<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>
\$ -	\$ -	\$ -	\$ -	\$ -

Estimated Savings and/or Offsets:

FTEs
Operating Costs
SW/HW Maint

<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>
\$ -	\$ -	\$ -	\$ -	\$ -

Benefits to the Public:

City services are maintained and kept available to citizens by proactively ensuring network access continuity.

PROJECT TITLE:
Server Equipment Refresh

FUNCTIONAL AREA / AGENCY:
ITD

PROGRAM AREA:
Equipment Refresh

PREVIOUS CAPITAL FUNDING:
\$3,003,088

PROJECT COMPLETION DATE:
On-Going

FUNDING SOURCE-CAPITALIZED COST:
Pay-Go - Equipment Refresh

Project Description:

Replace needed server infrastructure and equipment including those that no longer have vendor support. The server replacement strategy will be reviewed annually to identify efficiencies and improvements in hardware and software technology to virtualize some servers based on infrastructure bandwidth, customer capacity and trending technologies.

Level of Service Impact:

Equipment replacements will ensure efficient response to server issues, increase application performance and system stability, as well as reduce the cost of labor and lost productivity due to server outages and “crashes”.

<u>Capitalized Costs</u>	<u>Total Est. Cost</u>	<u>Prior Yrs. Funding</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>
Over \$1,000	\$ 3,653,088	3,003,088	130,000	130,000	130,000	130,000	130,000
Under \$1,000	\$ -						
	<u>\$ 3,653,088</u>	<u>\$ 3,003,088</u>	<u>\$ 130,000</u>	<u>\$ 130,000</u>	<u>\$ 130,000</u>	<u>\$ 130,000</u>	<u>\$ 130,000</u>

Annual Operational Costs:

	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>
FTEs					
Salary / Benefits					
Software Hosting					
Operating Costs	5,000	5,000	5,000	5,000	5,000
SW/HW License Maintenance					
	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>

Estimated Savings and/or Offsets:

	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>
FTEs					
Operating Costs					
SW/HW Maint					
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Benefits to the Public:

City services are maintained and kept available to citizens by proactively ensuring systems continuity and preventing risks to public safety.

PROJECT TITLE:
Jacksonville Sheriff's Office - IT
equipment refresh

FUNCTIONAL AREA / AGENCY:
JSO

PROGRAM AREA:
Equipment Refresh

PREVIOUS CAPITAL FUNDING:
\$1,335,383

PROJECT COMPLETION DATE:
Ongoing

FUNDING SOURCE-CAPITALIZED COST:
Pay-Go - Equipment Refresh

Project Description:

Funding to replace IT equipment for the Jacksonville Sheriff's Office

Level of Service Impact:

Replacing these devices will help strengthen security, maximize employee efficiency, reduce downtime and decrease hardware related issues and failures.

<u>Capitalized Costs</u>	<u>Total Est. Cost</u>	<u>Prior Yrs. Funding</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>
Over \$1,000	\$ 7,335,383	1,335,383	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Under \$1,000	\$ -						
	<u>\$ 7,335,383</u>	<u>\$ 1,335,383</u>	<u>\$ 1,200,000</u>	<u>\$ 1,200,000</u>	<u>\$ 1,200,000</u>	<u>\$ 1,200,000</u>	<u>\$ 1,200,000</u>

Annual Operational Costs:

FTEs
Salary / Benefits
Software Hosting
Operating Costs
SW/HW License Maintenance

<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>
\$ -	\$ -	\$ -	\$ -	\$ -

Estimated Savings and/or Offsets:

FTEs
Operating Costs
SW/HW Maint

<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>
\$ -	\$ -	\$ -	\$ -	\$ -

Benefits to the Public:

JSO employees will operate with a higher degree of technologically advanced, reliable and security enabled computers.

PROJECT TITLE:
Radio System - Interoperability Upgrade

FUNCTIONAL AREA / AGENCY:
Citywide

PROGRAM AREA:
Radio Comm. and Systems

PREVIOUS CAPITAL FUNDING:
\$0

PROJECT COMPLETION DATE:
FY 26-27

FUNDING SOURCE-CAPITALIZED COST:
Borrowed Funds

Project Description:

This project intends to replace End-of-Life legacy base station radios, connected equipment at 10 FCRS radio tower sites and one JFRD Communications Bus.

Level of Service Impact:

Maintain interoperability communications between Duval County public safety personnel and regional, State, and federal agencies in the event of a major incident.

<u>Capitalized Costs</u>	<u>Total Est. Cost</u>	<u>Prior Yrs. Funding</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>
Software	\$ -						
Hardware	\$ 466,820			466,820			
Professional Svcs	\$ 466,819			466,819			
	<u>\$ 933,639</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 933,639</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Annual Operational Costs:

	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>
FTEs					
Salary / Benefits					
Software Hosting					
Operating Costs					
SW/HW License Maintenance			10,810		
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,810</u>	<u>\$ -</u>	<u>\$ -</u>

Estimated Savings and/or Offsets:

	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>
FTEs					
Operating Costs					
SW/HW Maint					
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Benefits to the Public:

Ensuring that first responders can communicate with Regional, State, and Federal agencies immediately without intervention from the City's Radio Communications team.

PROJECT TITLE:
Radio Tower Antenna
Infrastructure Replacement

FUNCTIONAL AREA / AGENCY:
Citywide

PROGRAM AREA:
Radio Comm. and Systems

PREVIOUS CAPITAL FUNDING:
\$0

PROJECT COMPLETION DATE:
FY 28-29

FUNDING SOURCE-CAPITALIZED COST:
Borrowed Funds

Project Description:

This project involves the comprehensive replacement of the aging antenna infrastructure radio communications towers, crucial for maintaining effective emergency response communications. The scope of work includes the removal and replacement of all primary components that have surpassed their optimal service life, including antennas, feed lines, grounding systems, receive multicouplers, tower top amplifiers, and polyphasers.

Level of Service Impact:

This means clearer and more dependable communication for emergency responders, ensuring they can coordinate better during critical situations. The new equipment will also be up-to-date, reducing the need for frequent repairs and making the system more effective for a longer time

Capitalized Costs	Total Est. Cost	Prior Yrs. Funding	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Software	\$ -						
Hardware	\$ 936,162			392,140	322,011	222,011	
Professional Svcs	\$ 1,809,587			701,609	553,989	553,989	
	\$ 2,745,749	\$ -	\$ -	\$ 1,093,749	\$ 876,000	\$ 776,000	\$ -

Annual Operational Costs:	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
FTEs					
Salary / Benefits					
Software Hosting (annual increase)					
Operating Costs					
SW/HW License Maint (annual increase)					
	\$ -	\$ -	\$ -	\$ -	\$ -

Estimated Savings and/or Offsets:	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
FTEs					
Operating Costs					
SW/HW Maint					
	\$ -	\$ -	\$ -	\$ -	\$ -

Benefits to the Public:

The upgrade of the P25 radio communications tower will deliver significant benefits to the public by ensuring clearer, more reliable communication for emergency services

PROJECT TITLE: Radios Dispatch Console Refresh
FUNCTIONAL AREA / AGENCY: Citywide
PROGRAM AREA: Radio Comm. and Systems

PREVIOUS CAPITAL FUNDING: \$0
PROJECT COMPLETION DATE: FY 28-29
FUNDING SOURCE-CAPITALIZED COST: Borrowed Funds

Project Description:
 Replace end of life radio dispatch consoles.

Level of Service Impact:
 Avoid increased downtime due to potential hardware failures, and the inability to receive necessary technical support or updates.

<u>Capitalized Costs</u>	<u>Total Est. Cost</u>	<u>Prior Yrs. Funding</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>
Software	\$ 2,800,103			56,003	1,920,870	823,230	
Hardware	\$ 1,613,255			33,662	1,105,716	473,877	
Professional Svcs	\$ 1,874,662			34,077	1,288,409	552,176	
	<u>\$ 6,288,020</u>	\$ -	\$ -	\$ 123,742	\$ 4,314,995	\$ 1,849,283	\$ -

<u>Annual Operational Costs:</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>
FTEs					
Salary / Benefits					
Software Hosting (annual increase)					
Operating Costs					
SW/HW License Maint (annual increase)					
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<u>Estimated Savings and/or Offsets:</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>
FTEs					
Operating Costs					
SW/HW Maint					
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Benefits to the Public:
 Upgrading to the AXS dispatch console ensures uninterrupted support, enabling dispatchers to effectively manage emergencies and ensure timely assistance to those in need.

PROJECT TITLE:
Radio Site Expansion - Mayport
Road

FUNCTIONAL AREA / AGENCY:
Citywide

PROGRAM AREA:
Radio Comm. and Systems

PREVIOUS CAPITAL FUNDING:
\$0

PROJECT COMPLETION DATE:
FY 28-29

FUNDING SOURCE-CAPITALIZED COST:
Borrowed Funds

Project Description:

Expand communication coverage of the existing P25 radio system by adding a simulcast radio site on JEA property located on Mayport Road (2972 Mayport Road)

Level of Service Impact:

improve the in-building communication coverage for Duval County and surrounding areas on the current radio system which will minimize public safety radio outages and utilize the full capabilities of the radio system.

<u>Capitalized Costs</u>	<u>Total Est. Cost</u>	<u>Prior Yrs. Funding</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>
Software	\$ 79,700				55,790	23,910	
Hardware	\$ 1,920,120				1,344,084	576,036	
Professional Svcs	\$ 1,635,656				1,144,960	490,696	
	<u>\$ 3,635,476</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,544,834</u>	<u>\$ 1,090,642</u>	<u>\$ -</u>

Annual Operational Costs:

	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>
FTEs					
Salary / Benefits					
Software Hosting					
Operating Costs					
SW/HW License Maintenance					21,000
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,000</u>

Estimated Savings and/or Offsets:

	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>
FTEs					
Operating Costs					
SW/HW Maint					
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Benefits to the Public:

Minimize Public Safety two-way radio communication outages in an effort to prevent adverse impacts to the ability to maintain a continuous operational City P25 Radio System. The Microwave Indoor Radio Units provides a mechanism for utilizing the full capabilities of the P25 System.

PROJECT TITLE:
Radio Site Expansion - Orange
Picker Road

FUNCTIONAL AREA / AGENCY:
Citywide

PROGRAM AREA:
Radio Comm. and Systems

PREVIOUS CAPITAL FUNDING:
\$0

PROJECT COMPLETION DATE:
FY 29-30

FUNDING SOURCE-CAPITALIZED COST:
Borrowed Funds

Project Description:

Expand communication coverage of the existing P25 radio system by adding a simulcast radio site on JEA property located on Orange Picker Road (2935 Orange Picker Road)

Level of Service Impact:

Improve the in-building communication coverage for Duval County and surrounding areas on the current radio system which will minimize public safety radio outages and utilize the full capabilities of the radio system.

Capitalized Costs	Total Est. Cost	Prior Yrs. Funding	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Software	\$ 79,700					55,790	23,910
Hardware	\$ 1,920,120					1,344,084	576,036
Professional Svcs	\$ 1,635,656					1,144,960	490,696
	\$ 3,635,476	\$ -	\$ -	\$ -	\$ -	\$ 2,544,834	\$ 1,090,642

Annual Operational Costs:

FTEs

Salary / Benefits

Software Hosting

Operating Costs

SW/HW License Maintenance

FY 24-25

FY 25-26

FY 26-27

FY 27-28

FY 28-29

\$ - \$ - \$ - \$ - \$ -

Estimated Savings and/or Offsets:

FTEs

Operating Costs

SW/HW Maint

FY 24-25

FY 25-26

FY 26-27

FY 27-28

FY 28-29

\$ - \$ - \$ - \$ - \$ -

Benefits to the Public:

Minimize Public Safety two-way radio communication outages in an effort to prevent adverse impacts to the ability to maintain a continuous operational City P25 Radio System. The Microwave Indoor Radio Units provides a mechanism for utilizing the full capabilities of the P25 System.

PROJECT TITLE:
Radio Site Expansion - Crystal Springs Road

FUNCTIONAL AREA / AGENCY:
Citywide

PROGRAM AREA:
Radio Comm. and Systems

PREVIOUS CAPITAL FUNDING:
\$0

PROJECT COMPLETION DATE:
FY 29-30

FUNDING SOURCE-CAPITALIZED COST:
Borrowed Funds

Project Description:

Expand communication coverage of the existing P25 radio system by adding a simulcast radio site on JEA property located on Crystal Springs Road (9801 Crystal Springs Road)

Level of Service Impact:

improve the in-building communication coverage for Duval County and surrounding areas on the current radio system which will minimize public safety radio outages and utilize the full capabilities of the radio system.

<u>Capitalized Costs</u>	<u>Total Est. Cost</u>	<u>Prior Yrs. Funding</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>
Software	\$ 79,700					55,790	23,910
Hardware	\$ 1,401,120					1,344,084	57,036
Professional Svcs	\$ 1,635,656					1,144,960	490,696
	<u>\$ 3,116,476</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,544,834</u>	<u>\$ 571,642</u>

Annual Operational Costs:

	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>
FTEs					
Salary / Benefits					
Software Hosting					
Operating Costs					
SW/HW License Maintenance					21,000
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,000</u>

Estimated Savings and/or Offsets:

	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>
FTEs					
Operating Costs					
SW/HW Maint					
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Benefits to the Public:

Minimize Public Safety two-way radio communication outages in an effort to prevent adverse impacts to the ability to maintain a continuous operational City P25 Radio System. The Microwave Indoor Radio Units provides a mechanism for utilizing the full capabilities of the P25 System.

PROJECT TITLE:
Radio Site Expansion - Bayview
Road

FUNCTIONAL AREA / AGENCY:
Citywide

PROGRAM AREA:
Radio Comm. and Systems

PREVIOUS CAPITAL FUNDING:
\$0

PROJECT COMPLETION DATE:
FY 30-31

FUNDING SOURCE-CAPITALIZED COST:
Borrowed Funds

Project Description:

Expand communication coverage of the existing P25 radio system by adding a simulcast radio site on JEA property located on Bayview Road (2519 Bayview Road)

Level of Service Impact:

improve the in-building communication coverage for Duval County and surrounding areas on the current radio system which will minimize public safety radio outages and utilize the full capabilities of the radio system.

<u>Capitalized Costs</u>	<u>Total Est. Cost</u>	<u>Prior Yrs. Funding</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>
Software	\$ 55,790						55,790
Hardware	\$ 1,344,084						1,344,084
Professional Svcs	\$ 1,144,960						1,144,960
	\$ 2,544,834	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,544,834

Annual Operational Costs:

	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>
FTEs					
Salary / Benefits					
Software Hosting					
Operating Costs					
SW/HW License Maintenance					
	\$ -	\$ -	\$ -	\$ -	\$ -

Estimated Savings and/or Offsets:

	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>
FTEs					
Operating Costs					
SW/HW Maint					
	\$ -	\$ -	\$ -	\$ -	\$ -

Benefits to the Public:

Minimize Public Safety two-way radio communication outages in an effort to prevent adverse impacts to the ability to maintain a continuous operational City P25 Radio System. The Microwave Indoor Radio Units provides a mechanism for utilizing the full capabilities of the P25 System.

APPENDIX

ASSESSED AND ESTIMATED ACTUAL VALUES OF TAXABLE PROPERTY

Last Ten Fiscal Years (in thousands)

Tax Year	Assessed Taxable Values			Total Taxable Property	Estimated Actual Values (4)	Ratio of Assessed to Actual Values
	Real Property (1)	Personal Property (2)	Centrally Assessed Property (3)			
2015	52,715,407	4,654,862	171,656	57,541,925	89,314,686	64.43
2016	55,206,960	4,868,934	178,167	60,254,061	91,770,264	65.66
2017	59,047,907	5,073,909	198,385	64,320,201	96,836,374	66.42
2018	63,312,488	5,626,691	206,244	69,145,423	102,450,478	67.49
2019	68,554,764	6,063,138	209,167	74,827,069	103,064,907	72.60
2020	73,258,977	6,107,945	216,709	79,583,631	109,279,480	72.83
2021	78,477,905	6,500,358	222,209	85,200,473	121,569,501	70.08
2022	92,237,489	7,252,744	223,680	99,713,913	146,475,578	68.08
2023	104,475,826	8,312,512	227,653	113,015,991	165,642,058	68.23
2024	109,403,470	8,586,057	217,299	118,206,827	171,923,548	68.76

- (1) Prior to 1981, State Homestead Laws exempted from taxation the first \$5,000 of assessed value for qualified homeowners. For 1981, the homestead exemption was increased to \$15,000; for 1982, it was increased to \$20,000; and for 1983 through 2007, it was increased to \$25,000. Commencing with 2008, the homestead exemption increased to \$50,000.
- (2) Personal property values are also net of certain allowable exemptions - primarily for inventories (which have not been assessed since FY 82) and government property.
- (3) Centrally assessed property is railroad property and private car line property, which must be separately assessed.
- (4) Estimated actual values are the total "just" values of property subject to taxation, as defined by 193.011, Florida Statutes.

NOTE: These figures derive from the School Board Preliminary Tax Roll that is submitted to the Department of Revenue by July 1st of each year.

Source: Duval County Property Appraiser's Office

PROPERTY TAX RATES - - ALL OVERLAPPING GOVERNMENTS

Last Ten Fiscal Years
(Per \$1,000 of Assessed Value)

Year	District (Note 1)	City of Jacksonville			Other Taxing Authorities			Combined Millage Total
		Operations	Debt Service	Total	Schools	Water Management District	F.I.N.D (Note 2)	
2016	GSD	11.4419	0.0000	11.4419	7.1170	0.3023	0.0320	18.8932
	USD	11.4419	0.0000	11.4419	7.1170	0.3023	0.0320	18.8932
2017	GSD	11.4419	0.0000	11.4419	6.8020	0.2885	0.0320	18.5644
	USD	11.4419	0.0000	11.4419	6.8020	0.2885	0.0320	18.5644
2018	GSD	11.4419	0.0000	11.4419	6.4850	0.2724	0.0320	18.2313
	USD	11.4419	0.0000	11.4419	6.4850	0.2724	0.0320	18.2313
2019	GSD	11.4419	0.0000	11.4419	6.2930	0.2562	0.0320	18.0231
	USD	11.4419	0.0000	11.4419	6.2930	0.2562	0.0320	18.0231
2020	GSD	11.4419	0.0000	11.4419	6.1500	0.2414	0.0320	17.8653
	USD	11.4419	0.0000	11.4419	6.1500	0.2414	0.0320	17.8653
2021	GSD	11.4419	0.0000	11.4419	5.9050	0.2287	0.0320	17.6076
	USD	11.4419	0.0000	11.4419	5.9050	0.2287	0.0320	17.6076
2022	GSD	11.4419	0.0000	11.4419	5.8080	0.2189	0.0320	17.5008
	USD	11.4419	0.0000	11.4419	5.8080	0.2189	0.0320	17.5008
2023	GSD	11.3169	0.0000	11.3169	5.4840	0.1974	0.0320	17.0303
	USD	11.3169	0.0000	11.3169	5.4840	0.1974	0.0320	17.0303
2024	GSD	11.3169	0.0000	11.3169	6.4310	0.1793	0.0288	17.9560
	USD	11.3169	0.0000	11.3169	6.4310	0.1793	0.0288	17.9560
2025	GSD	11.3169	0.0000	11.3169	6.3400	0.1793	0.0288	17.8650
	USD	11.3169	0.0000	11.3169	6.3400	0.1793	0.0288	17.8650

(1) The City of Jacksonville has a total of six taxing districts within its jurisdiction. The most prevalent rates are the General Services District (GSD). The GSD applies to most taxpayers and is effectively a county-wide rate. The GSD and the Urban Services District 1 (USD) which are shown here.

(2) Florida Inland Navigational District (F.I.N.D)

Source: Duval County Property Appraiser's Office

CONSTRUCTION ACTIVITY

Last Fifteen Fiscal Years
(Dollars in Thousands)

Year	New Construction			Total	Permits >\$1MM	Increase in Family Units
	Residential	Commercial	Alterations			
2010	295,404	479,642	147,804	922,850	71	1,726
2011	222,558	416,628	131,837	771,023	68	1,194
2012	389,764	235,380	139,356	764,500	165	4,036
2013	507,859	320,351	187,890	1,016,100	141	2,884
2014	564,730	556,116	222,662	1,343,509	92	3,477
2015	686,638	380,024	265,862	1,332,523	67	3,916
2016	791,733	460,927	246,452	1,499,111	166	4,731
2017	1,323,629	1,201,219	250,908	2,775,756	224	6,664
2018	896,341	675,263	297,184	1,868,789	213	5,762
2019	1,290,653	1,207,351	325,239	2,823,243	300	8,359
2020	1,221,770	847,917	353,625	2,423,313	233	7,854
2021	1,616,999	839,905	355,702	2,812,606	209	10,250
2022	1,921,726	1,589,644	520,010	4,031,380	356	10,990
2023	2,024,151	1,442,994	445,338	3,912,483	407	10,666
2024	1,516,363	1,562,328	429,363	3,508,055	245	6,648

Source: City of Jacksonville Building Inspection Division

CIVILIAN LABOR FORCE, EMPLOYMENT, AND UNEMPLOYMENT JACKSONVILLE MSA*

As of September 30th:

Year	Civilian Labor Force	Employment	Unemployment	Rate
2010	690,752	611,308	79,444	11.50%
2011	687,829	610,913	76,916	11.18%
2012	692,529	622,835	69,694	10.06%
2013	696,351	638,800	57,551	8.26%
2014	721,258	676,792	44,467	6.17%
2015	721,643	685,175	36,468	5.05%
2016	757,948	722,792	35,156	4.64%
2017	762,465	731,004	31,461	4.13%
2018	787,532	765,683	21,849	2.77%
2019	795,705	772,781	22,924	2.88%
2020	773,777	734,148	39,629	5.12%
2021	834,734	803,734	31,000	3.71%
2022	847,095	826,122	20,973	2.48%
2023	888,003	861,087	26,916	3.03%
2024	853,061	823,741	29,320	3.40%

* The Jacksonville Metropolitan Statistical Area (MSA) currently is comprised of Baker, Clay, Duval, Nassau, and St. Johns Counties. Prior years' history have been re-stated to conform to the current MSA.

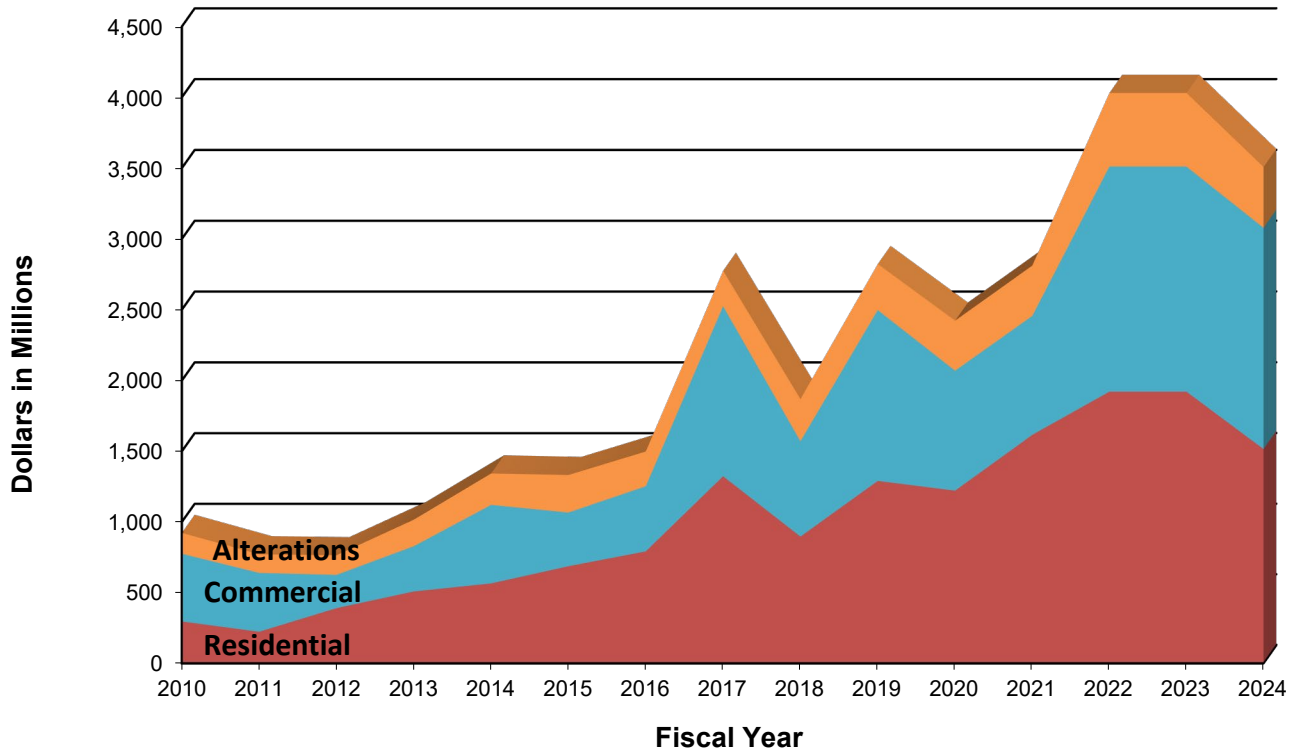
NOTE: These figures derive from the Florida Employment & Unemployment Release published in October. These figures are subsequently revised.

Source: Florida Department of Economic Opportunity website

VALUE OF BUILDING PERMITS ISSUED

The table below details the change from the prior year by dollar figure and percentage for the value of building permits issued in millions of dollars. The line graph below shows the trend over a fifteen year period, for the same data, by type of permit.

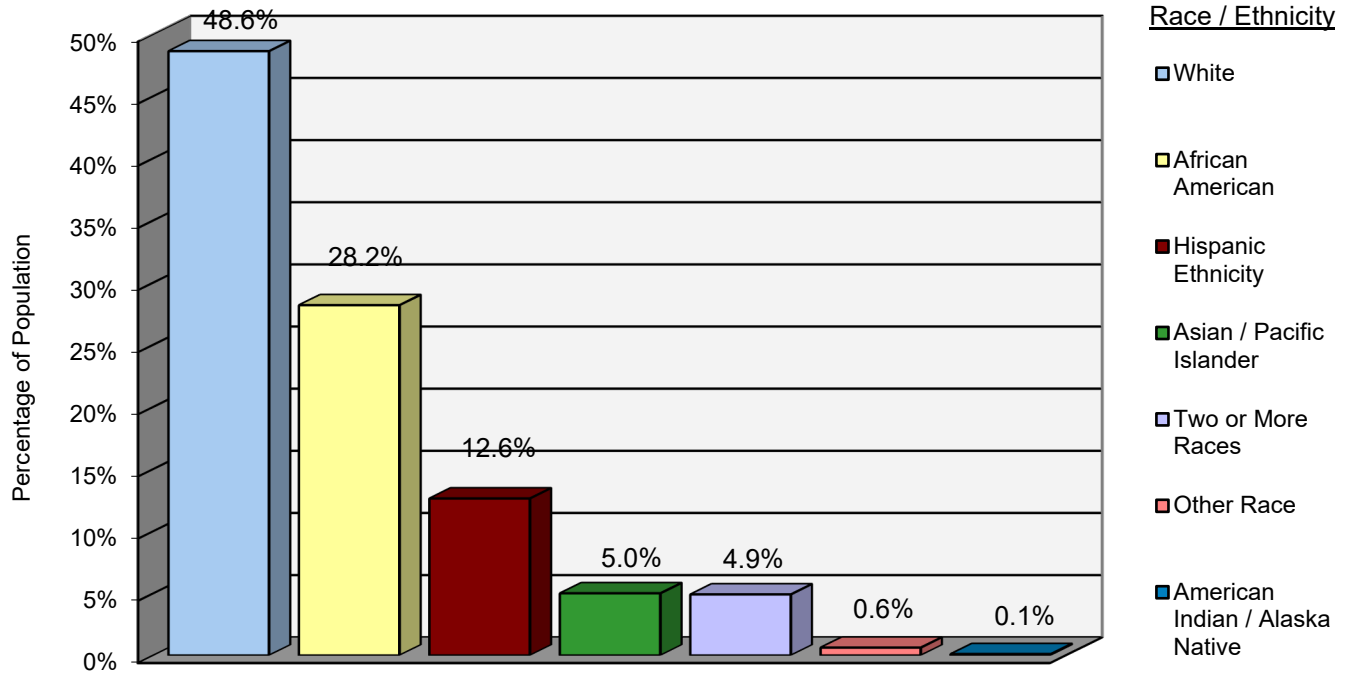
Category of Construction	Fiscal Year Total		Change from Prior Year	
	FY 2023	FY 2024	Dollars	Percentage
New Residential Construction	\$ 2,024 Million	\$ 1,516 Million	(\$507,787,311)	(25.1%) (a)
New Commercial Construction	\$ 1,443 Million	\$ 1,562 Million	\$ 119 Million	8.3% (b)
Alterations	\$ 445 Million	\$ 429 Million	(\$15,974,484)	(3.6%) (c)
Total	\$ 3,912 Million	\$ 3,508 Million	(\$404,427,999)	(10.3%)



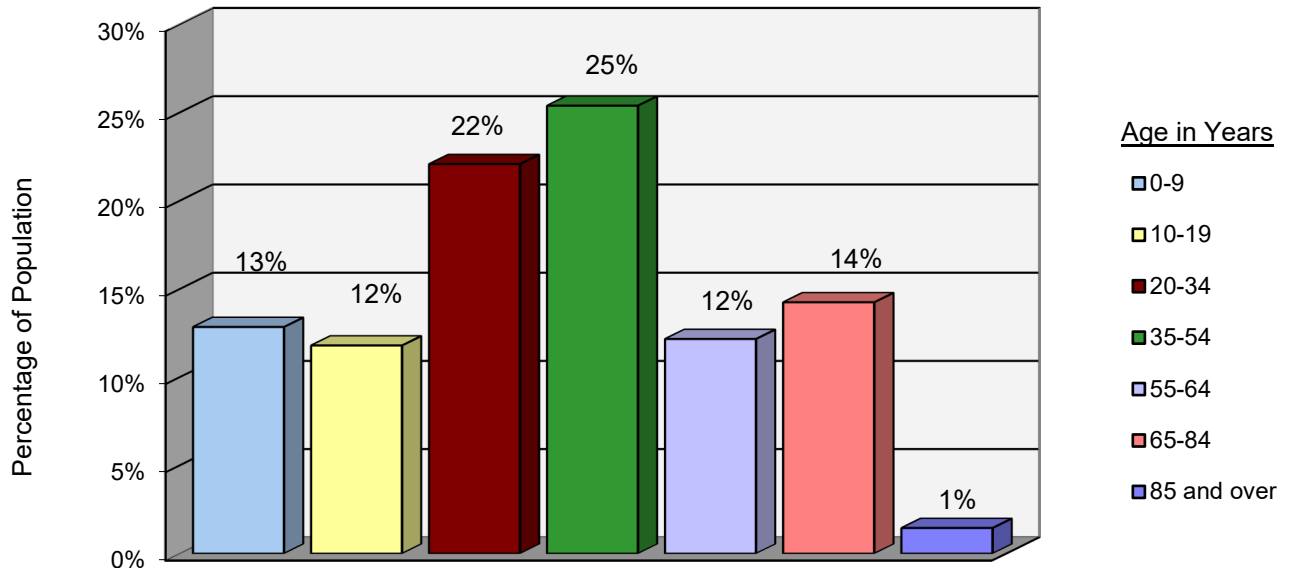
- (a) The year over year decrease in new residential construction is driven by several factors, the largest of which is a \$517.9 million decrease in new apartment construction during FY 24.
- (b) The year over year increase in new commercial construction is driven by several factors, including increases of \$166.78 million in new hotel, motel, and dormitory construction and \$153.84 million in addition construction to existing structures during FY 24. These were somewhat offset by reductions in several other non-residential construction categories, including \$122.73 million in shell building construction during FY 24.
- (c) The year over year decrease in alterations is reflective of an overall reduced investment emphasis regarding alterations and repairs of existing properties compared to the previous year.

DEMOGRAPHIC INFORMATION

ESTIMATED POPULATION BY RACE - DUVAL COUNTY



ESTIMATED POPULATION BY AGE - DUVAL COUNTY

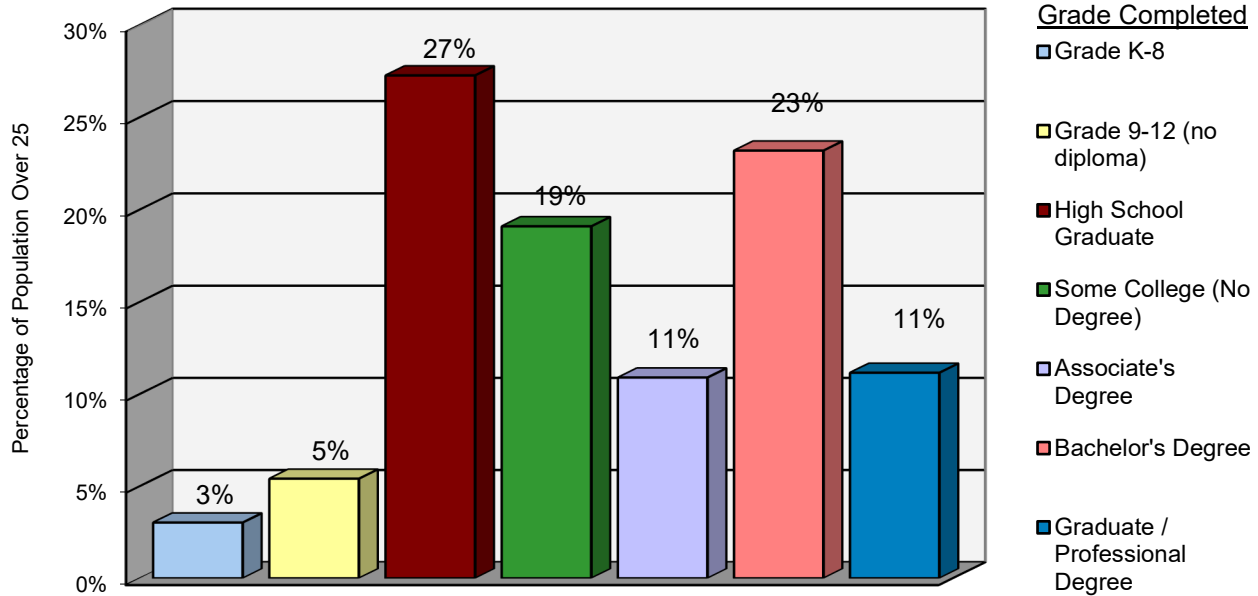


Source: <https://data.census.gov>*

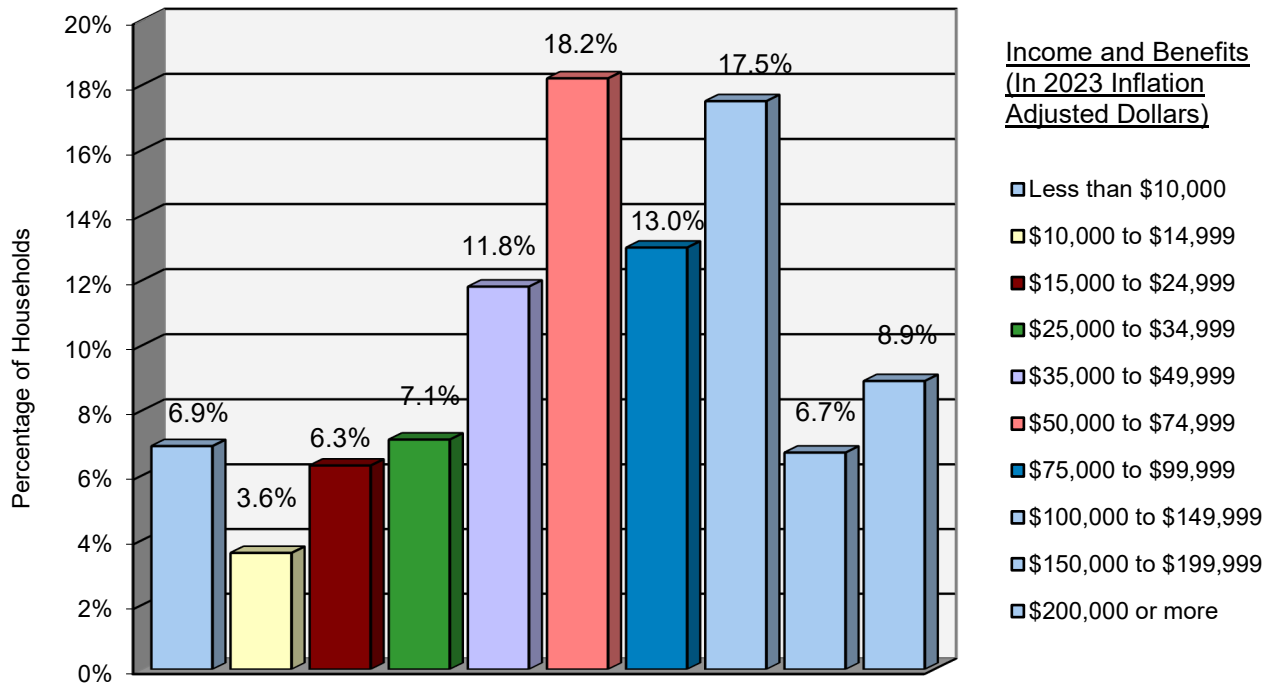
*2023 ACS 1-year estimates were used as the most recently available data.

DEMOGRAPHIC INFORMATION

EDUCATIONAL ATTAINMENT - AGE 25 AND OVER



ANNUAL INCOME (IN 2023 INFLATION - ADJUSTED DOLLARS) - DUVAL COUNTY



Source: <https://data.census.gov> *

*2023 ACS 1-year estimates were used as the most recently available data.

GLOSSARY

1CLOUD. This term refers to the coined title of the City's Enterprise Financial and Resource Management Solution that is part of the IT 5-year plan.

2010 Plan. Adopted in July 1980 to encourage the most appropriate use of resources consistent with the public interest.

ACTIVITY. The basic organizational unit for budgetary and accounting purposes, which often closely follows operational structure.

ACCRUAL. Relating to or being a method of accounting that recognizes income when earned and expenses when incurred regardless of when cash is received or disbursed.

ACLS. Advanced cardiac life support.

ADJUSTMENT FOR ACCRUAL. The adjustment to salaries and wages shown on the personnel services schedules which provides funding for the net difference in days between fiscal year-end accrual and reversal adjustments.

AD VALOREM TAX REVENUE. Revenue generated by placing a tax on the value of real, personal, and centrally assessed property that is subject to taxation, as defined by Florida Statutes.

AFSCME. American Federation of State, County and Municipal Employees.

ANNUAL BUDGET. A budget applicable to a single fiscal year.

ANNUAL BUDGET ORDINANCE. The ordinance that appropriates funds and adopts operating budgets for the general government and its independent agencies for the fiscal year beginning on October 1. The annual budget ordinance establishes the original budget for virtually all programs that are a permanent part of the City of Jacksonville, outlines compliance with state law and applicable bond covenants, establishes reserve accounts and certain other accounts that require legislative control, and may include amendments to the existing Municipal Code.

APPROPRIATION. Authorization granted by the City Council, through means of an adopted ordinance, which allows for expenditures or obligations that lead to expenditures for specific purposes. Appropriations, unless specifically stated otherwise, are limited to the current fiscal year.

ARPA. America Rescue Plan Act

ARP FUNDING. Funding received by Metropolitan cities under the America Rescue Plan Act.

ARRA. American Recovery and Reinvestment Act.

ASM. ASM Global.

ASM Global. A venue and event management company based in L.A. specializing in managing stadiums, convention centers, theaters and unique venues. ASM Global operates several facilities under long-term contracts or leases with the City and assume full responsibility for financial and operating management.

ASSISTANCE TO GOVERNMENT AGENCIES. Contributions from the general fund to independent authorities of the Consolidated City of Jacksonville.

ASSISTANCE TO PRIVATE ORGANIZATIONS. Contributions from the general fund (and one from the Alcohol Rehabilitation Trust Fund) to private nonprofit or not-for-profit community organizations. All such contributions are approved by the City Council as public service grants.

AVAILABLE FOR LOSSES. Expense accounts used only by Self-Insurance funds for certain claims, case reserves, and catastrophic losses.

AUDIT. The examination of an entity's accounting records, as well as the physical inspection of its assets. If performed by a certified public accountant (CPA), the CPA can express an opinion on the fairness of the entity's financial statements.

BALANCED BUDGET. Per code section 106.106(a): A budget in which recurring expenditures are balanced against recurring revenues.

BETTERMENT. An enhancement that allows for the expansion of services beyond the scope that had been provided in prior periods.

BIG. Business Interruption Grant.

BJP. Better Jacksonville Plan.

BLS. Basic life support.

BONDED DEBT. The portion of City indebtedness represented by outstanding bonds.

BT. Budget transfer actions that are beyond the Mayor's transfer powers and require City Council approval.

BUDGET. A fiscal plan of operation. The budget consists of proposed expenditures and proposed revenues together with specific authorizations and restrictions as appropriate. It also includes not only the proposed fiscal plan but the current and prior fiscal period history. The budget quantifies executive and legislative objectives and provides a quantitative means for measurement of performance. As a guideline for operations, the budget changes over time in response to changes in conditions. Finally, the budget embodies public policy and provides insights into how that policy will be implemented.

BUDGETARY CONTROL. Requirement established by executive policy wherein any amendments to the originally adopted budget must be approved by the Mayor and/or the Council.

BUDGET MESSAGE. An executive level overview of the proposed budget delivered by the Mayor to the City Council. It discusses the major city issues and the proposed means of dealing with them, highlights key experiences during the current fiscal year, and indicates how current and proposed budgetary plans will meet the City's objectives. The Mayor's budget message is normally the first comprehensive public statement of the City's plans for the upcoming fiscal year.

BUILDINGS. A capital outlay account used for costs of acquiring and improving buildings.

CAD. Computer Aided Dispatch.

CAFR. Comprehensive Annual Financial Report.

CAMA. Computer Assisted Mass Appraisal.

CAPITAL EXPENDITURE. Expenditure over \$1,000 whose benefits exceed one fiscal year and will add to existing assets or assets in the form of equipment, infrastructure, and other fixed assets.

CAPITAL IMPROVEMENT PROJECT. A planned undertaking of the City or an independent agency that leads to the acquisition, construction, or extension of the useful life of capital assets.

CAPITAL IMPROVEMENTS. Buildings, infrastructure, and other attachments or annexations to land and facilities that are intended to remain so attached or annexed. Capital improvements also includes land acquisition.

CAPITAL IMPROVEMENT PLAN. A multi-year forecast of major capital buildings, infrastructure, and other needs. The City of Jacksonville has adopted in Jacksonville Municipal Code Chapter 106, Part 1 Section 106.109 Capital Improvement Funding a "Five-Year Capital Improvements Plan that is designed to be financially feasible and provides the funding source and amount of funding for the capital costs of each project, and the funding source and amount of funding for the anticipated post-construction operation costs of each project". The five-year capital improvements plan is filed and approved each fiscal year concurrently with the annual budget.

CAPITAL PROJECTS FUND. A fund used to acquire or construct major capital facilities (other than those financed by proprietary funds, special assessment funds, or similar type trust funds).

CARES Act. The Coronavirus Aid, Relief, and Economic Security Act, also known as the CARES Act, is a \$2.2 trillion economic stimulus bill passed by the 116th U.S.

CASE RESERVES. Accounts used only by Self-Insurance funds, which are reservations of available funds for unresolved claims.

CASH CARRYOVER. A reserve appropriation intended to provide fund equity for the ensuing fiscal year.

CCAS. Conditional Capacity Availability Statement.

CDBG. Community Development Block Grant.

CENTRAL SERVICES. User charges for services provided by the internal service activities of the City.

CHDO. Community Housing Development Organizations.

CIP. Capital Improvement Plan.

CLASSIFIED POSITION. Position within the Civil Service System which has, under the direction of the Personnel Director, been defined by a class specification, and assigned an appropriate pay grade and title.

CMSO. Concurrency Management System Office.

COLA. Cost of Living Adjustment.

COMPENSATED ABSENCES. City employees may accumulate limited amounts of earned personal leave benefits. This liability reflects amounts attributable to employee services already rendered, cumulative, probably for payment, and reasonably estimated.

COMPONENT UNIT. A legally separate organization for which elected officials for the primary government are financially accountable. In addition, a component unit can be another organization for which the nature and significance of its relationship with a primary government is such that exclusion would cause the reporting entity's financial statements to be misleading or incorrect.

COMPUTER AIDED DISPATCH. Software specifically designed and engineered to assist emergency responders with dispatching of equipment / apparatus.

CONSTRUCTION. A capital outlay account used for major capital improvement construction projects.

CONSUMER PRICE INDEX. An index of items used to measure the change in prices over time.

CONTINGENCY. An account used to identify and segregate a portion of available funds that are inappropriate for expenditure or are earmarked for a specific future use. Any expenditure (or expense) account that requires Council action for its use is termed a contingency account.

CONTRIBUTIONS TO OTHER FUNDS. Contributions and operating transfers made to another fund of the City.

CORONAVIRUS DISEASE 2019. An acute respiratory illness in humans caused by a coronavirus, capable of producing severe symptoms and in some cases death, especially in older people and those with underlying health conditions. It was originally identified in China in 2019 and became pandemic in 2020 and had significant negative impacts on the economy.

COSTS CAPITALIZED. Charges attendant to the acquisition of a fixed asset, such as freight or installation, that may be reflected as part of the acquisition cost and depreciated over the life of the asset. The accounts are used only in proprietary and similar trust funds that recognize depreciation expense.

COVID. Coronavirus Disease

COVID_19. Coronavirus Disease 2019.

CPAC. Citizen Planning Advisory Committee.

CRC. Concurrency Reservation Certificate.

CRA. Community Redevelopment Area

CURRENT LEVEL OVERTIME. Additional salary funding for certain activities that normally require some periodic use of employee overtime.

CWA. Communication Workers of America.

DCSB. Duval County School Board.

DCHFA. Duval County Housing Finance Authority. Now called the Jacksonville Housing Finance Authority.

DEBT. An obligation resulting from the borrowing of money or from the purchase of goods and services. Debt instruments used by the City of Jacksonville are limited to general obligation bonds, limited obligation revenue bonds, bond anticipation notes, and tax anticipation notes. All debt instruments must be authorized by the City Council.

DEBT SERVICE FUND. A fund used for payment of general long-term debt principal and interest.

DEBT SERVICE REQUIREMENT. The amount of money necessary for payment of outstanding debt, both principal and interest due during the fiscal period, and amounts that may be required for the future retirement of term bonds.

DEFERRED RETIREMENT OPTION PROGRAM. A unique option for eligible Florida Retirement System or FRS Pension Plan members. Under this program, you stop earning service credit toward a future benefit, have your retirement benefit calculated at the time your DROP period begins and your monthly

retirement benefits accumulate in the FRS Trust Fund earning interest while you continue to work for an FRS employer.

DEPARTMENT. A division of the City having a specialized function and personnel.

DEPRECIATION. An accounting method of allocating the cost of a tangible asset over its useful life. Businesses depreciate long-term assets for both tax and accounting purposes.

DEPT. Department.

DIVISION. A distinct or separate function within a department.

DDA. Downtown Development Authority.

DIA. Downtown Investment Authority.

DIFFERENTIAL PAY. Funding for shift differential to which certain employees are entitled, based upon provisions included in the bargaining unit contracts.

DRI. Developments of Regional Impact.

DROP. Deferred Retirement Option Program.

DSR. Drainage System Rehabilitation

EDUCATIONAL INCENTIVE PAY. Additional salary compensation paid to qualified police officers and firefighters after they have completed state approved specialized vocational courses.

EEOC. Equal Employment Opportunity Commission.

EIA. U.S Energy Information Administration [Homepage - U.S. Energy Information Administration \(EIA\)](#)

ELM. Environmental Landscape Management.

EMPLOYEE BENEFITS. The attendant position costs for the City's portion of payroll taxes, pension contributions, deferred compensation, and life and health insurance premiums.

EMS. Emergency Medical Services

EMT. Emergency Medical Technician

ENCUMBRANCE. A commitment to expend funds for goods or services that have not been fully executed and thus requires that funds be reserved for future use. Unless specifically liquidated or otherwise canceled, the reserved funds carry over to succeeding fiscal years; however, expenditure must be for the same purpose for which the encumbrance was originally established.

ENTERPRISE FUND. A fund used to account for continuing operations that provide services to the general public that are similar to private business enterprises in nature, and where the intent is that the costs will be recovered primarily through user charges. Enterprise funds may also be used to account for activities where the periodic determination of revenues and expenses is appropriate for capital maintenance, management control, or other public policy.

EO/EA. Equal Opportunity/Equal Access.

EPA SECTION 105 GRANT. This grant is derived from the Federal 1970 Clean Air Act and is designed to provide local programs with funding in order to maintain air pollution control activities.

ETR BONDS. Excise Tax Revenue Bonds

EXPENDITURE. A decrease in net financial resources caused by current personnel cost, operating costs, debt service and/or capital outlay. Unless stated otherwise, expenditure means budgetary expenditure, which is a decrease in net current assets, and which applies only to governmental and expendable trust fund operations.

EXPENSE. A decrease in net total assets. Expenses represent the total cost of operations (including depreciation) during a fiscal period, regardless of the timing of actual transactions. Expenses apply to proprietary and nonexpendable and pension trust funds.

EXPENSE CREDIT. The only expense credit that is part of the original budget is one within the R-O-W and Ground Maintenance (formerly Streets and Highways) operating budget to offset their labor and material costs for various bridge, roadway, and drainage improvements that are also budgeted as non-departmental capital outlay projects.

FEMA. Federal Emergency Management Agency.

FGFOA. Florida Government Finance Officers Association.

FIDUCIARY FUNDS. Fund used to account for resources that a government holds as a trustee or agent on behalf of an outside party that cannot be used to support the government's own programs.

FIND. Florida Inland Navigation District

FISCAL YEAR. The annual period applicable to the annual operating budget. The City's standard fiscal year runs from October 1 through September 30. Certain activities of the City, primarily state and federal grant programs that may be separate from the annual budget, are required to be accounted for on different fiscal years.

FOP. Fraternal Order of Police.

FRANCHISE. A special privilege granted by ordinance that permits the continuing use of municipal property (such as public streets or rights-of-way) for the delivery of regulated public services. Franchises are normally granted on a fee basis to a single private utility provider.

FRS. Florida Retirement System.

FS. Fire Station.

FTE. Full-time equivalent.

FULL COST ALLOCATION. Method designed to recover indirect costs from non-general fund activities for the administration of specific General Fund services provided to those activities.

FULL-TIME EQUIVALENT. The unit of measurement equivalent to an individual – worker or student – of one unit of a work or school day

FUND. A fiscal and accounting entity that is comprised of a self-balancing set of accounts that reflect all assets, liabilities, equity, revenue, and expenditures (or expenses) necessary to disclose financial position and the results of operations. Funds are established as individual entities in order to segregate financial records for purposes of legal compliance, different natures of the activities performed, measurement of

different objectives, and to facilitate management control. Generally, the number of individual funds is kept to the lowest number that allows effective and efficient management, with activities that are similar in nature and purpose accounted for in the same fund.

FUND BALANCE. The unused balance of governmental funds and expendable trust funds, which includes certain reservations of funds established for control purposes. Fund balance is not equivalent to "net worth".

FUND TYPE. All City funds fall into 11 standard generic fund types within three categories. Governmental funds include: General, Special Revenue, Debt Service, Capital Projects, and Component Units. Proprietary funds include: Enterprise and Internal Service. Fiduciary funds include Pension Trust, Private-purpose Trust, Investment Trust and Agency. Not all funds are subject to annual appropriation.

FY. Fiscal Year. The City's fiscal year runs from October 1st to September 30th.

GAAP. Generally Accepted Accounting Principles.

GASB. Governmental Accounting Standards Board.

GEDC. General Employee Defined Contribution Pension Plan.

GENERAL FUND. The fund used to account for both general government activities and those activities not required to be accounted for in another fund.

GENERAL REVENUE. The revenue of a government other than that derived from and retained in an enterprise fund.

GENERAL SERVICES DISTRICT. Subfund within the fund type - General Fund, which accounts for those governmental services pertaining to the consolidated City of Jacksonville.

GEPP. General Employee Pension Plan – Defined Benefit.

GFOA. Government Finance Officers Association.

GIFTS System. Is a grants client management software.

GIS. Geographical Information System.

GOVERNMENTAL FUND. These funds report transactions related to resources received and used for those services traditionally provided by city/county government

GRANTS. Contributions or gifts of cash or other assets from another government (usually state or federal agencies) that are normally restricted to expenditure or use for a specified purpose, activity, or facility.

GSD. General Services District.

HIV. Human immunodeficiency virus. A virus that attacks the body's immune system.

HOLIDAY BUYBACK. Additional compensation for certain employees who are covered by police and fire bargaining unit agreements, which is paid for holidays worked and not offset by a corresponding day off at a later date.

HOPWA. Housing Opportunities For Persons with AIDS.

HUD. US Department of Housing and Urban Development.

IAFF. International Association of Fire Fighters.

IG. Inspector General.

IMPOUNDMENT. The withholding, delaying the obligation or expenditure of appropriated funds provided for programs, activities or projects; or any other type of executive action or inaction that effectively precludes the obligation or expenditure of appropriated funds.

IMPROVEMENTS OTHER THAN BUILDINGS. A capital outlay account used for infrastructure and other permanent improvements, other than buildings, that add value to land. Examples include fences, sidewalks, and gutters.

INDIRECT COST. Those costs not readily identified with a specific project or organizational activity but incurred for the joint benefit of both projects and other activities. Indirect costs are usually grouped into common pools and charged to benefiting objectives through an allocation process established in the City's indirect cost study.

INF. Information Reviews.

INSURANCE COVERAGES. Premium costs for vehicle and general liability insurance, and special coverages for major items of equipment. Worker's compensation and other insurance associated with employees are accounted for in Employee Benefits.

INTEREST. An account used to reflect the interest payments on debt obligations. Interest payments for installment purchases or other non-debt obligations are accounted for in the Other Services & Charges account.

INTERGOVERNMENTAL REVENUE. Revenue received from other governments in the form of grants, entitlements, or shared revenues; charges for services are not included.

INTERNAL SERVICE FUND. A fund used to account for the financing of goods or services provided by one department to other departments or agencies of the City, or to other governments, on a reimbursable basis.

INTERFUND CHARGES. Charges for services rendered by a non-internal service activity to a user within a different subfund.

INTRAFUND CHARGES. Charges for services rendered by a non-internal service activity to a user within the same subfund.

IRMDC. International Relations and Marketing Development Commission.

ISO. Insurance Service Office. The office creates ratings for fire departments and their surrounding communities.

IT. Information Technology.

JAA. Jacksonville Aviation Authority.

JCDC. Jacksonville Capital Development Company.

JEA. Jacksonville Electrical Authority.

JEDC. Jacksonville Economic Development Commission.

JFRD. Jacksonville Fire and Rescue Department.

JHA. Jacksonville Housing Authority.

JHFA. Jacksonville Housing Finance Authority.

JHRC. Jacksonville Human Rights Commission

JIA. Jacksonville International Airport.

JPA. Jacksonville Port Authority.

JREC. Jacksonville Reentry Center.

JSA. Jacksonville Supervisors Association.

JSEB. Jacksonville Small and Emerging Business.

JSO. Jacksonville Sheriff's Office or Office of the Sheriff.

JTA. Jacksonville Transit Authority.

JUATS. Jacksonville Urban Area Transportation Survey.

KHA. Kids Hope Alliance.

KIDS HOPE ALLIANCE BOARD. Autonomous board established to plan and implement all programs related to children's services.

"LAID ON THE TABLE." The display of the Proposed Budget Book, with amendments, by the Council Finance Committee, for a period of time (at least seven days) for the purpose of allowing the public an opportunity for review prior to the full council public hearing before final approval of the budget ordinance.

LAPSE. In an effort to contain costs, a certain percentage less than full funding may be budgeted, usually in the areas of salaries and benefits. This decrease is normally absorbed through vacancies or attrition.

LEVY. A compulsory charge in the form of taxes, special assessments, or service charges, for the support of governmental activities.

LIUNA. Northeast Florida Public Employees' Local 630, Laborers' International Union of North America.

LONG-TERM DEBT. Debt with a maturity of more than one year after the date of issuance.

MAYOR'S BUDGET REVIEW COMMITTEE. A standing executive committee that is comprised of eight voting members made up of the Chief Administrative Officer, Deputy Chief Administrative Officer, Director of Administration and Finance and Administrative Aides to the Mayor.

MBRC. Mayor's Budget Review Committee.

MCO. Managed Care Options.

MDT. Mobile Data Terminal. A computerized device used in public transit vehicles to communicate with a central dispatch office.

MILLAGE RATE. The ad valorem tax rate expressed in terms of the levy per thousand dollars of taxable assessed value.

MOBILE EQUIPMENT. A capital outlay account used for vehicles, trailers, water/aircraft and rolling stock.

MOU. Memorandum of Understanding. A formal agreement between two or more parties.

MPO. Metropolitan Planning Organization.

NEIGHBORHOOD MATCHING GRANTS. Small grants, not more than \$5,000 each, designed to give assistance to specific neighborhood projects that will promote a stronger and healthier community by encouraging neighbors to work together for a common purpose. The match must include 25 percent volunteer labor.

NFES. Northeast Florida Equestrian Society.

NFPA. National Fire Protection Association. A global self-funded nonprofit organization that publishes consensus codes and standards intended to minimize the possibility and effects of fire and other risks.

NON-CASH EXPENDITURES. Expenses not directly involving cash transactions; almost entirely depreciation expense, which is not budgeted.

NON-DEPARTMENTAL. Functions and accounts that are not directly related to a department's primary service activities or are separate from departmental operations for control purposes.

NON-REVENUES. Proprietary fund revenue that is incidental to, or a by-product of, the fund's primary service activities.

OBJECT. A budgetary and accounting classification that is the basic level for line-item budgetary reporting and control. Objects include goods and services with similar characteristics, such as employee benefits or supplies.

OED. Office of Economic Development.

OGC. Office of General Counsel.

OPERATING INCOME. The excess of operating revenue over operating expenses, before interfund transfers, interest, and other adjustments not directly related to operations. The concept of operating income applies only to enterprise, internal service, and nonexpendable and pension trust funds.

ORDINANCE. A formal legislative enactment by the City Council that implements or amends local law. Any budgetary change that affects total appropriations, levies, use of reserved appropriations, personnel authorizations by fund, or duties and powers of appointed officials requires an ordinance.

PAID LOSS. Claims paid by the Self-Insurance funds.

PAO. Public Affairs Office. The office is sometimes referred to as PIO or Public Information Office.

PEMT. Public Emergency Medical Transportation program.

PEMT/MCO. Public Emergency Medical Transportation Managed Care Options program.

PENSIONS PAID. Annual payments made from the General Fund to retirees, in addition to their pension payments, which are established in the Annual Budget Ordinance.

PERMANENT FUND. Fund where the principal fund may not be used and only earnings on the fund are used for the benefit of the government or its citizens.

PFPF. Police and Fire Pension Fund.

POW. Plan of Work.

PRC. Property Record Cards.

PREMIUMS PAID IN CARRIERS. Insurance premiums paid by the Self-Insurance funds to commercial carriers for catastrophic excess coverages and minor specialized coverages.

PRINCIPAL. An account used to reflect the principal payments on debt obligations.

PROPRIETARY FUND. Fund used in governmental accounting to account for activities that involve business-like interactions, either within the government or outside of it.

PSDC. Public Safety Defined Contribution Pension Plan.

PSG. Public Service Grant.

QTI GRANT. Qualified target industry tax refund grant program.

RC. A standard personnel reclassification form used for any proposed transfer of authorized positions or part-time hours or for requesting establishment of additional positions or hours.

REDLINED. Positions listed on budget ordinance schedule B2 that once vacated are legally required to be eliminated and reduce the citywide cap.

RENTALS. An account used for the rental of land or buildings not owned by the City.

RESERVE FOR DEBT SERVICE. An account used to segregate a portion of available funds that are legally restricted to the payment of general long-term debt principal and interest maturing in future years.

RETAINED EARNINGS. An account that reflects accumulated net earnings (or losses) of a proprietary or similar trust fund. As in the case of fund balance, retained earnings may include certain reservations of fund equity. Retained earnings also differs from "net worth" primarily because contributed capital is accounted for separately.

REV GRANT. Recapture enhanced value grant.

REVENUE BONDS. Bonds whose principal and interest are payable from pledged revenue sources, and which are not legally backed by the full faith and credit of the City. Revenue bonds may be authorized by the City Council without voter approval.

REVENUE. An increase in net current assets from other than expenditure (or expense) refunds and residual equity transfers. For proprietary and similar trust funds, revenue also includes net increases in other assets and excludes capital contributions. Proceeds from long-term debt and operating transfers-in are classified as other financing sources.

SAFE. Safe Accessible Flexible Enrichment.

SAFE ACCESSIBLE FLEXIBLE ENRICHMENT. A program providing afterschool enrichment and recreation for older children.

SALARY EQUALIZATION. An activity level adjustment to salaries that is sometimes required due to system restrictions. It is used most often when the projected salary for a position that is being added or deleted is incorrect.

SINKING FUNDS. Unbudgeted accounts used in certain enterprise subfunds for control purposes related to debt service payments.

SJRWMD. St. John's River Water Management District.

SMG. A private company who prior to FY 20 operates several facilities under long-term contracts or leases with the City and assume full responsibility for financial and operating management. The company was acquired by ASM Global.

SPECIAL ASSESSMENT. A compulsory levy made against certain properties to recover all or part of the cost of an improvement or service that primarily benefits those properties.

SPECIAL REVENUE FUND. A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for capital projects) that are legally restricted to expenditure for specified purposes.

SQG. Small Quantity Generators. A type of hazardous waste that generates more than 100 kilograms, but less than 1,000 kilograms of hazardous waste per month.

STD. Sexually transmitted disease.

SUBFUND. A budgetary and accounting entity that is a division of a fund. Although the fund level is where all pertinent accounts must be self-balancing, most subfunds of the City are also self-balancing.

SUBJECT. The most basic level of formal budgetary detail for both revenue and expenditures, such as pension contributions within the employee benefits object.

SUPERVISION ALLOCATED / SUPERVISION ALLOCATION. Allocation of charges to an activity or fund based upon direct costs that are incurred outside of that activity or fund. An example would be the salary and benefit costs of an employee who splits their time between to activities and/or funds.

TAX ANTICIPATION NOTES. Short-term debt issued in anticipation of the collection of ad valorem taxes that are receivable only from the ad valorem tax collections.

TAXES. Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. Taxes levied by the City of Jacksonville are approved by the City Council and are within limits determined by the state.

TAX INCREMENT DISTRICT. Financing district that segregates the ad valorem tax generated by the increase in property values in that district over a base year. These funds are appropriated solely for infrastructure improvements and redevelopment programs within that district. Also known as Tax Increment Finance District.

TAX INCREMENT FINANCE DISTRICT. Financing district that segregates the ad valorem tax generated by the increase in property values in that district over a base year. These funds are appropriated solely for infrastructure improvements and redevelopment programs within that district. Also known as Tax Increment District.

TD. Transfer directive used to transfer budgeted appropriations from one object account to another, within the authorized transfer power of the Mayor.

TEMPORARY HOURS. Part-time employees who are paid on an hourly basis. Authorization for use of such employee is based upon budgeted hours.

TID. Tax Increment Districts or Tax Increment Finance Districts.

TIF. Tax Increment Finance Districts or Tax Increment Districts.

TIP. Transportation Improvement Program.

TITLE V CONTRACT. Contract with the State to permit major sources that emit hazardous air pollutants above a threshold amount. Contract is also to used address inspections and ambient monitoring as they relate to major source polluters.

TPP. Tangible Personal Property

TRANSFERS TO FIXED ASSETS. A mechanism that removes capital outlay expenses from the operating budgets of proprietary and similar trust funds, while allowing line-item control over capital outlay accounts.

T.R.I.M. The **TRuth In Millage** advertisement required by Florida State Statutes in Chapter 200. It is required to be placed in a newspaper of general paid circulation in the county published at least five days a week with general interest and readership in the community. The ad content is defined by the statutes to clearly state the exact millage that will be charged to property owners for each unit of the government for the coming year.

TRUST FUNDS. Funds used to account for assets held by the City in a trustee capacity for individuals, private organizations, other governments, or other funds.

UAAL. Unfunded Actuarial Accrued Liability.

UNITARY CAP. Accounts for all positions authorized within the budget irrespective of fund location or position classification.

UPS. Uninterruptible power supply or uninterruptible power source. Provides emergency power during the time between power disruption and switch over to alternate power source such as a generator.

UPWP. United Planning Work Program.

USD 1. Urban Services District 1 is that portion of the General Fund that accounts for services and obligations which pertain only to the pre-consolidated City of Jacksonville.

USD 2-5. Urban Services Districts established at the time of consolidation when the cities of Jacksonville Beach, Atlantic Beach, Neptune Beach, and the town of Baldwin elected to retain local autonomy for certain municipal purposes.

USER FEE. Fee charged for the use of certain municipal services.

USGS. United States Geological Survey.

USPS. United States Postage Service.

VACANCY POOL. Pool of unfunded full-time equivalent positions and/or part-time hours that can be moved to any area within the executive departments at the pleasure of the Mayor.

VPAC. Vested Property Affirmation Certificate.

WIC CERTIFICATIONS. The Special Supplemental Nutrition Program for Women, Infants, and Children provides federal grants to states for supplemental foods, health care referrals, and nutrition education for low-income pregnant, breastfeeding, and non-breastfeeding postpartum women, and to infants and children up to age five who are found to be at nutritional risk.



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