

ADOPTED ANNUAL BUDGET FISCAL YEAR 2023-2024

**CITY OF JACKSONVILLE
DONNA DEEGAN, MAYOR**



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

FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2024

**Donna Deegan
MAYOR**

**Karen Bowling
CHIEF ADMINISTRATIVE OFFICER**

**Anna Brosche
CHIEF FINANCIAL OFFICER**

CITY COUNCIL MEMBERS

Ronald B. Salem, President
Group 2 At-Large

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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
JuCoby Pittman, District 10
Raul Arias, District 11
Randy White, District 12
Rory Diamond, District 13
Rahman Johnson, District 14

Terrance Freeman, Group 1 At-Large
Nick Howland, Group 3 At-Large
Matt Carlucci, Group 4 At-Large
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www.coj.net/departments/finance/budget.aspx

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	13
Organizational Chart – City of Jacksonville / Duval County	14
Priorities and Strategic Planning	15
Performance Measures	17
Department Structure, Functions and Highlights	
Advisory Boards and Commissions	24
City Council	26
Clerk of the Court	30
Courts	31
Downtown Investment Authority	34
Employee Services	38
Executive Office of the Mayor	42
Finance and Administration	44
Fire and Rescue	51
Health Administrator	56
Jacksonville Human Rights Commission	58
Jacksonville Sheriff's Office	60
Kids Hope Alliance	62
Medical Examiner	64
Military Affairs and Veterans	65
Neighborhoods	67
Office of Economic Development	75
Office of Ethics	77
Office of General Counsel	79
Office of State's Attorney	82
Office of the Inspector General	83
Parks, Recreation and Community Services	84
Planning and Development	90
Property Appraiser	96
Public Defender's	101
Public Library	102
Public Works	104
Supervisor of Elections	109
Tax Collector	111
City Profile	113
History	114
Form of Government	118
Fact Sheet	119
2023-2024 Budget Highlights	120
Future Fiscal Challenges and Resolutions	121
The Annual Budget	124
Budgetary Entity	124
Financial Policies	125
Conformity with Generally Accepted Accounting Principles	130
Major City Revenues	132
Budget Revision Procedures	142
Budget Process	144
Budget Calendar	147

INTRODUCTION (Continued)

Annual Budget Bills-----	148
Financial Condition -----	149
Statement of Revenues, Expenditures, and Changes in Fund Balances -----	150
Net City Budget-----	151
Comparative Net City Budget-----	153
Comparative Net Consolidated Budget-----	154
Interfund Contributions -----	157
Historical City Budget-----	159
Summary of Budgets-----	163
Budgeted Revenue, Expenditures and Reserves-----	167
Schedule of Appropriations by Department -----	171
Summary of Employee Cap by Subfund -----	178
Personnel Distribution by Department-----	180
Part-Time Hour Distribution by Department -----	181
Personnel Distribution by Employee Type-----	182
Public Safety vs. Non Public Safety Staffing -----	183
Anticipated Grants -----	184
Schedule of Continuation Grants / Programs With No City Match -----	185
Schedule of Continuation Grants / Programs With A City Match -----	190
Schedule of F.I.N.D Grants and Required City Match-----	192
Debt Management Policies and Plans-----	193
Annual Continuing Disclosure Supplement-----	195
I. Special Revenue Covenant Pledge-----	196
II. Excise Taxes Revenue Pledge -----	201
III. Local Government Sales Tax Revenue Pledge-----	202
IV. Capital Improvement Revenue Pledge-----	205
V. Transportation Sales Tax Revenue Pledge-----	207
VI. Better Jacksonville Infrastructure Sales Tax Revenue Pledge-----	210
VII. Capital Projects Revenue Pledge -----	213
Debt Affordability Study -----	214
Current Debt Position -----	215
Market Perception -----	218
Projected Impact of Already Authorized Borrowing -----	221
Comparison to Industry Standards-----	223
Projected Impact of Changes Related to Fiscal Year 2023-2024 5-Year CIP-----	231

GENERAL FUND

Summary of Subfunds and Graphs-----	275
00111 General Fund – General Services District	
Subfund Page -----	277
Employee Cap by Department -----	278
Schedule of Revenues -----	279
Various Revenue Detail-----	280
Schedule of Expenditures -----	281
Schedule of Non-Departmental Expenditures -----	282
Department Budgets	
Advisory Boards and Commissions -----	287
City Council -----	289
Corrections -----	291
Courts -----	293
Downtown Investment Authority -----	295
Employee Services -----	297
Executive Office of the Mayor -----	299
Executive Office of the Sheriff -----	301
Finance and Administration -----	303
Fire and Rescue-----	305

GENERAL FUND (Continued)

Health Administrator-----	309
Investigations and Homeland Security-----	311
Jacksonville Human Rights Commission-----	313
Medical Examiner-----	315
Military Affairs and Veterans -----	317
Neighborhoods -----	319
Office of Economic Development -----	321
Office of Ethics -----	323
Office of General Counsel -----	325
Office of State’s Attorney-----	327
Office of the Inspector General-----	329
Parks, Recreation and Community Services-----	331
Patrol and Enforcement -----	334
Personnel and Professional Standards-----	336
Planning and Development-----	338
Police Services -----	340
Public Defender’s -----	343
Public Library -----	345
Public Works -----	347
Supervisor of Elections -----	349
00112 Mosquito Control - State 1 -----	351
00113 Special Events – General Fund -----	353
00116 Downtown Economic Development Fund-----	355
00119 Emergency Reserve-----	357
00191 Property Appraiser-----	359
00192 Clerk of the Court -----	361
00193 Tax Collector -----	363

SPECIAL REVENUE FUNDS

Summary of Subfunds and Graphs-----	367
10101 Concurrency Management System -----	371
10201 Air Pollution Tag Fee -----	373
10301 Tourist Development Council -----	375
10304 Tourist Development Special Revenue -----	377
10401 Streets and Highways 5 Year Road Program -----	379
10402 Local Option Half Cent Transportation-----	381
10403 Local Option Gas Tax -----	383
10404 5-Cent Local Option Gas Tax -----	385
10405 9 th Cent Local Option Gas Tax-----	387
10701 9-1-1 Emergency User Fee -----	389
10801 Downtown Northbank CRA Trust -----	391
10802 Downtown Southbank CRA Trust -----	393
10803 Jacksonville Beach Tax Increment -----	395
10805 King Soutel Crossing CRA Trust -----	397
10806 Arlington CRA Trust -----	399
10901 Kids Hope Alliance Fund -----	401
10904 Kids Hope Alliance Trust Fund -----	403
10905 Youth Travel Trust – KHA-----	405
10906 Jacksonville Upward Mobility Program -----	407
11001 Better Jacksonville Trust Fund BJP -----	409
11301 Huguenot Park -----	411
11302 Kathryn A. Hanna Park Improvement -----	413
11306 Florida Boater Improvement Program-----	415
11308 Cecil Field Commerce Center-----	417

SPECIAL REVENUE FUNDS (Continued)

11312 Cecil Commerce Center -----	419
11404 Beach Erosion – Local -----	421
11501 Animal Care and Protective Services Programs -----	423
11507 Driver Education Safety Trust -----	425
11518 Jacksonville Veterans Memorial Trust -----	427
11526 General Trust and Agency Carryforward Council Appropriated -----	429
11528 General Trust and Agency -----	431
11532 Art In Public Places Trust -----	433
11560 Restore Endangered Historic Adaptable Buildings -----	435
15104 Building Inspection -----	437
15106 Veterinary Services -----	441
15107 Library Conference Facility Trust -----	443
15111 Opioid Settlement Fund -----	445
15202 Court Cost Courthouse Trust -----	447
15203 Recording Fees Technology -----	449
15204 Duval County Teen Court Programs Trust -----	451
15213 Court Costs \$65 Fee F.S 939.185 -----	453
15302 Hazardous Waste Programs SQG -----	455
15304 Tree Protection and Related Expenditures -----	457

ENTERPRISE FUNDS

Summary of Subfunds and Graphs-----	461
41102 Public Parking -----	463
42101 Motor Vehicle Inspection -----	466
43101 Solid Waste Disposal -----	468
43102 Contamination Assessment -----	471
43103 Landfill Closure -----	473
43105 Solid Waste General Capital Projects -----	475
43301 Solid Waste Facilities Mitigation -----	477
43302 Solid Waste Class III Mitigation -----	479
43303 Solid Waste Facilities Mitigation Projects -----	481
44101 Stormwater Service -----	483
44102 Stormwater Services - Capital Projects -----	485
45102 Equestrian Center – NFES Horse -----	487
46101 Sports Complex CIP -----	489
47101 City Venues – City -----	491
47102 City Venues – ASM -----	493
47103 Capital Projects – City Venues Surcharge -----	495
47105 City Venues – Debt Service -----	497

INTERNAL SERVICE FUNDS

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

INTERNAL SERVICE FUNDS (Continued)

56201 Group Health-----	527
56301 Insured Programs-----	529
57101 Debt Management Fund-----	531

OTHER SUBFUNDS

Summary of Subfunds and Graphs-----	535
Capital Project Funds	
32102 General Capital Projects-----	536
32124 Authorized Capital Projects – FY23 and Forward-----	538
65101 General Employees Pension Trust-----	540
65103 Correctional Officers Pension Trust-----	542
65110 GEDC Survivor and Disability Plan-----	544
65111 PSDC Survivor and Disability Plan-----	546

CAPITAL PROJECTS

Five-Year Capital Improvement Plan	
Introduction-----	549
Process-----	549
Capital Projects Operating Impact-----	551
Adopted Five-Year Capital Improvement Plan-----	551
General Government Capital Improvement Projects-----	552
Stormwater Capital Improvement Projects-----	560
Solid Waste Capital Improvement Projects-----	561
FY 2023-2024 Capital Project Funding-----	562
Recurring Annual Capital Maintenance-----	562
FY 2023-2024 Adopted Capital Improvement Program Budget-----	562
General Government Capital Improvement Projects-----	563
Stormwater Capital Improvement Projects-----	568
Solid Waste Capital Improvement Projects-----	569
IT System Development Program-----	570
FY 2024-2028 IT System Development Projects by Funding Source-----	571
FY 2024-2028 IT Project Detail Sheets-----	572

APPENDIX

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

INTRODUCTION



Dear Citizens,

It's a new day as we lift our city and bring Jacksonville's beautiful mosaic together for its greatest good. I'm honored to serve as your mayor, and I have relentless optimism for our future.

After many months of collaboration, it is a privilege to present the first budget of our administration. We are making generational investments of \$1.75 billion in the General Fund and \$423 million in the Capital Improvement Plan to ensure Jacksonville's citizens are healthy, safe, housed, and thriving.

Major budget increases were made in roadway, sidewalk, and crosswalk improvements; mowing and landscape maintenance; Cultural Council and public service grants; and youth and literacy programs. Tens of millions of dollars go toward riverfront parks, the parks system and Emerald Trail; septic tank removal; resilience projects and infrastructure; attainable housing and homelessness programs; streamlining the permitting process; and adding an additional 40 police officers to the streets.

The budget also sets aside a \$25 million contingency fund to implement transition committee recommendations for infrastructure; healthcare; economic development; education and crime prevention; veterans; arts and culture; and community outreach. Nearly 1,000 citizens volunteered their time and expertise to develop recommendations and solutions to the issues they and their neighbors face daily.

All these investments were made without raising taxes. And our 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.

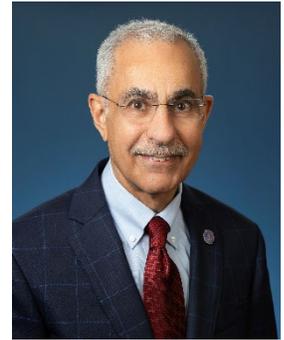
I'm grateful for the many leaders in City Hall who made this budget possible. Thank you to City Council President Ron Salem, Vice President Randy White, and the entire City Council for their collaboration. I look forward to our continued proactive partnership as we work together to implement these dollars for the community, move our shared priorities forward, and write the next chapter in Jacksonville's history.

Sincerely,

Mayor Donna Deegan



RONALD B. SALEM
PRESIDENT
COUNCIL MEMBER AT-LARGE, GROUP 2
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Dear Citizens of Jacksonville,

It is with great pleasure to present the fiscal year 2023-2024 adopted budget for the City of Jacksonville. This comprehensive document reflects our city's commitment to financial transparency, responsible governance, and a vision for a brighter future.

I am particularly proud to highlight the collaborative efforts that have gone into crafting this budget. This year, we have worked closely with Mayor Donna Deegan and her administration to ensure that the budget reflects the needs and aspirations of our diverse community. It is a testament to the power of collaboration and our shared dedication to making Jacksonville an even better place to live, work and thrive.

In this budget, you will find a focus on essential services, infrastructure improvements, public safety, education, and other initiatives that promote economic growth. Our joint commitment to investing in these critical areas highlights our desire to make Jacksonville a city that fosters opportunity for all its residents.

I encourage you to peruse this budget book carefully, as it provides valuable insights into the financial plan for our city in the coming year. Your input and feedback are crucial to ensuring that we continue to make informed and responsible decisions that reflect the needs of our community. Your engagement is vital in this collaborative process. Your voice matters and your input are invaluable.

As your City Council President, I am grateful for the opportunity to serve our great city and for the honor of working alongside my City Council colleagues and make dedicated public servants.

Thank you for your trust and support, and together, we will continue to make Jacksonville a city that thrives for generations to come.

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

Sincerely,

A handwritten signature in blue ink that reads "Ronald B. Salem".

Ronald B. Salem, President
Jacksonville City Council

DISTINGUISHED BUDGET PRESENTATION AWARD

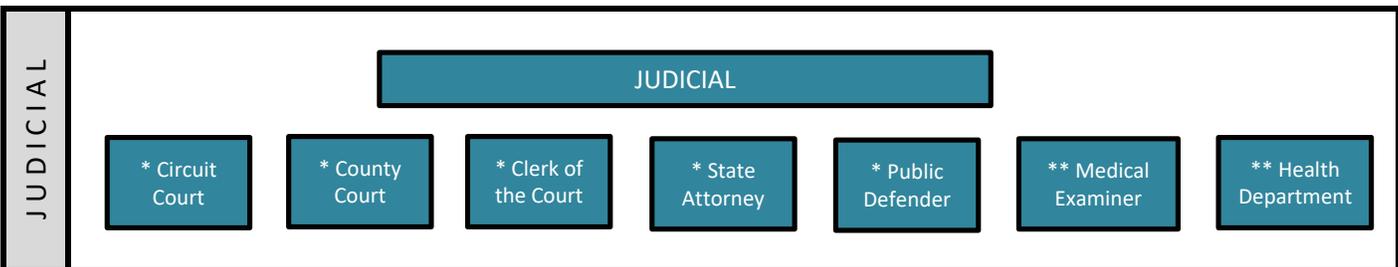
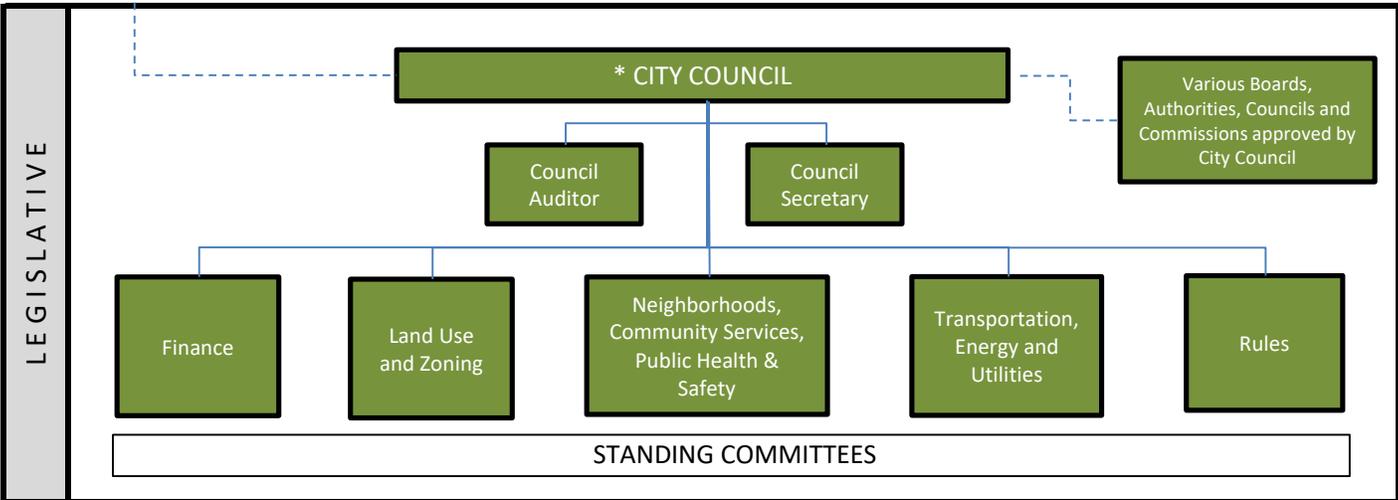
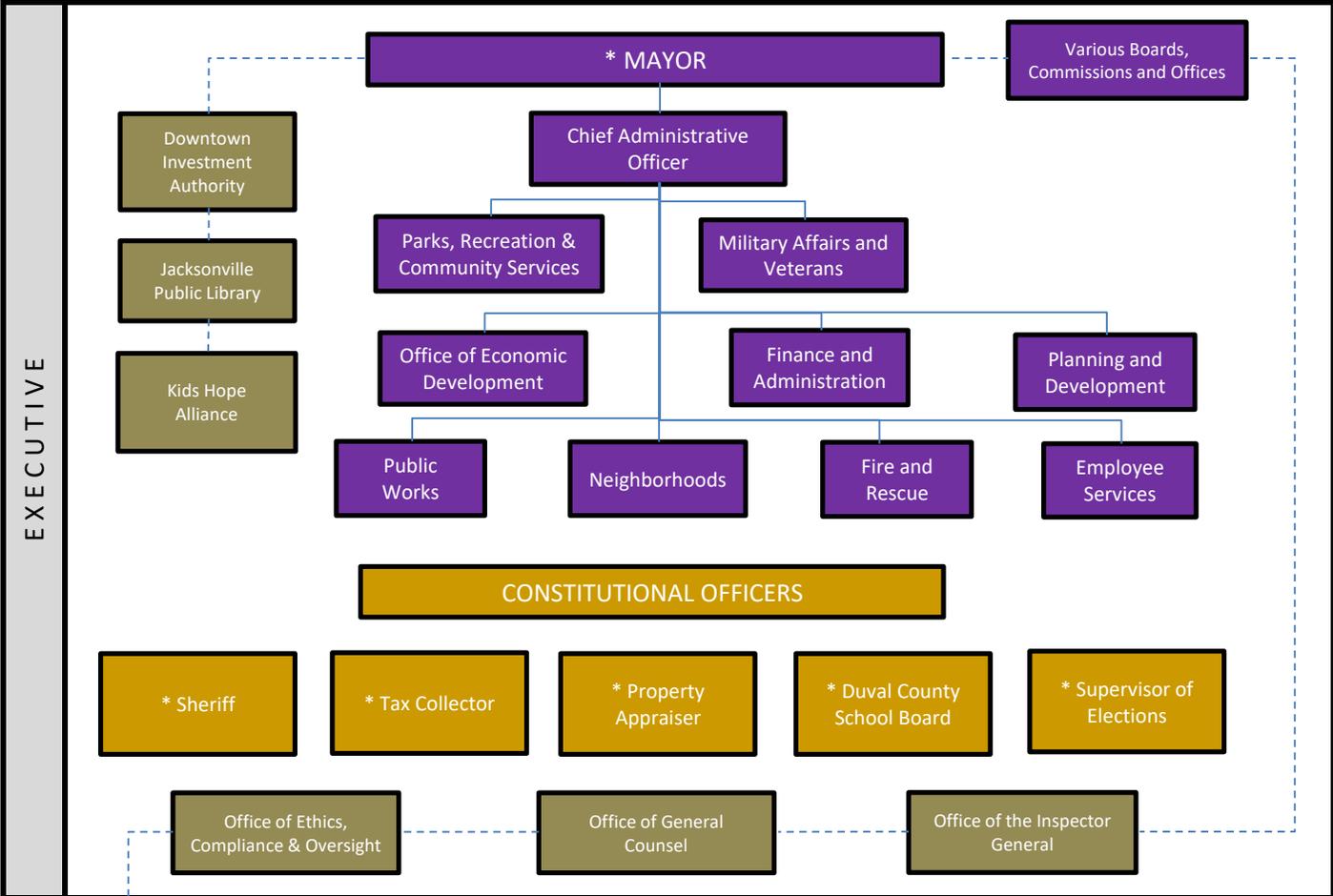
Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Jacksonville, Florida, for its Annual Budget for the fiscal year beginning October 01, 2022. The City has received this honor for the past thirty-seven years. 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.

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

COUNCIL DISTRICTS

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



* Elected Official

** Appointed by the Governor

PRIORITIES AND STRATEGIC PLANNING

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

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

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

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

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

- **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.
- **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.
- **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.
- **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.

- 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.
- 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.

City Council Strategic Plan Initiatives – Ordinance 2023-149-E

Fiscal Year 2023-2024 Goals

- Provide funding to support opportunities and initiatives to combat homelessness and promote development of affordable housing.
- Provide funding to support and expand initiatives promoting and providing access to health care.
- Provide funding to promote and support development initiatives in targeted areas of the Urban Core Districts to decrease unemployment rates and increase available affordable housing units.
- Establish a program to preserve Jacksonville’s historically significant buildings.
- Promote neighborhood safe street initiatives and traffic calming.
- Provide funding to support and promote education and training programs.
- Appropriate \$100,000 to Northeast Florida Healthy Start Coalition for the Safe Sleep initiative to combat infant mortality.
- Provide funding for mental health initiatives and programs.
- Provide funding to strengthen the Public Works Department’s ability for mowing and landscaping throughout the City of Jacksonville.
- Facilitate and promote the growth and sustainability of small businesses.
- Install Automated External Defibrillators (AEDs) at all park facilities under the oversight of athletic associations.
- Support additional grant opportunities through the Safety and Crime Reduction Commission.
- Provide funding to support programs aimed at crime prevention and victim services.
- Provide funding to conduct an outfall study in Council District 9.

Three Year Goals

- Identify and allocate additional funding to support opportunities and initiatives to combat homelessness and promote development of affordable housing.
- Identify and allocate additional funding to support and expand initiatives promoting and providing access to health care and mental health services.
- Develop a resiliency plan for the City of Jacksonville to remedy flooding in areas most impacted by extreme weather and flooding events – identify/allocate funding and identify specific CIP projects that further the goals and objectives of the resiliency plan.
- Provide additional funding for the Goodwill Industries of North Florida A-STEP program.
- Provide additional funding for expanded mowing / landscaping control services by City Departments and programs.
- Develop, expand, and monitor vocational training and apprenticeship programs.
- Develop and implement park safety initiatives:
 - Hiring and retention of up to 10 new police officer positions within the Jacksonville Sheriff’s Office to patrol parks in high-crime areas.
 - Installation of security cameras in City parks.
- Increase funding for Code Enforcement programs and initiatives.
- Allocate additional funding to the “Generational Small Business Legacy Turnaround” initiative.
- Allocate funding for renovations and upgrades to the Equestrian Center.
- Allocate funding to implement repairs and maintenance to outfall sites in Council District 9.

Five Year Goals

- Continue to identify and allocate additional funding to support opportunities and initiatives to combat homelessness, promote development of affordable housing, and promote/provide access to free and low-cost health care and mental health services.
- Expand and promote recycling efforts and programs.
- Identify funding to hire 300-500 additional police officer positions within the Jacksonville Sheriff's Office.
- Identify funding and accelerate timeline within CIP for various Jacksonville Sheriff's Office projects including:
 - Construction of a new 3,000 bed pre-trial detention facility.
 - Construction of a new 500 bed detention/short-term holding facility.
 - Renovations to provide additional space to house expanded Jacksonville Sheriff's Office that have outgrown the current space in the Police Memorial Building.
 - Purchase of Load King warehouse for additional space for property and evidence storage.
- Allocate funding for buildout of additional recreational facilities at Taye Brown Regional Park.
- Provide additional funding for the Goodwill Industries of North Florida A-STEP program.
- Continue to allocate funding to implement additional studies, repairs to, and maintenance of outfall sites in Council District 9.

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. During the first full fiscal year of Mayor Deegan's administration, these measures will be reviewed, modified and/or expanded.

PERFORMANCE MEASURES

* Measure is a monthly or quarterly average:

** FY21 and FY22 measures impacted by COVID due to facility closures, social distancing requirements, use of facility as a COVID testing site.

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

	Measurement	Target	FY 21	FY 22	FY 23
Arts, Culture and Entertainment					
<u>Finance and Administration</u>					
* Fleet Management	Percent of preventative maintenance service completed timely for Parks, Recreation and Community Services	90%	77.2%	74.1%	77.2%
* Fleet Management	Percent of preventative maintenance service completed timely for Public Works	90%	65.3%	65.7%	65.5%
* Fleet Management	Percent of safety inspections completed timely for Parks, Recreation and Community Services	90%	81.3%	85.1%	80.4%
* Fleet Management	Percent of safety inspections completed timely for Public Works	90%	78.6%	72.6%	76.8%
<u>Kids Hope Alliance</u>					
Mayor's Early Literacy	Mayor's Early Literacy Program - Number of Children Receiving Books	9,000	6,588	8,102	8,175 **
Youth Program	Number of Youth Served through All Other KHA Programs	40,000	43,849	65,522	60,567 **
<u>Parks, Recreation and Community Services</u>					
Extension Services	Number youth participants in 4H programs	15,000	10,603	21,347	24,127 **
* Senior Services	Number children served by foster grandparent program	400	0	207	184 **
<u>Public Library</u>					
Programs	Number of elementary or secondary school children attending learning programs presented or sponsored by the Library	83,031	17,237	35,284	47,349 **
Programs	Number of people attending early childhood learning programs presented or sponsored by the Library	86,000	5,013	30,301	47,535 **
* Resources	Number of active cardholders	213,248	138,089	166,520	189,120 **
Resources	Number of sessions of public computers and public Wi-Fi	1,017,207	412,467	560,490	719,143 **
Resources	Number of uses of the physical and digital collection	4,685,994	3,773,311	4,194,650	4,750,672 **
Resources	Number of cardholders added in the month/year	38,640	18,247	27,495	31,140

PERFORMANCE MEASURES

* Measure is a monthly or quarterly average:

** FY21 and FY22 measures impacted by COVID due to facility closures, social distancing requirements, use of facility as a COVID testing site.

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

Measurement	Target	FY 21	FY 22	FY 23
Economy				
<u>Downtown Investment Authority</u>				
* Commercial Property	77%	83.0%	74.0%	73.5%
Commercial Occupancy Rate - Maintain an occupancy rate of 77% or better				
* Residential Property	92%	94.9%	97.8%	97.3%
Residential Occupancy Rate - Maintain an occupancy rate of 92% or better				
* Retail Store Front	70%	71.0%	71.0%	74.5%
Retail Storefront Occupancy Rate - Maintain an occupancy rate of 70% or better				
<u>Finance and Administration</u>				
* Accounting	90%	66.8%	73.2%	75.8%
Percent of payment based on industry standard of 30 day payment from the delivery/invoice date to payment mailed				
* Accounting	90%	73.1%	75.6%	78.2%
Percent of payment from the delivery/invoice date to the submittal to GAD within 20 days				
Procurement	\$50,000,000	\$50,732,809	\$76,020,495	\$79,498,269
Dollars Jacksonville Small Emerging Business contracts awarded annually				
Procurement	150	174	173	190
Number Jacksonville Small Emerging Business contracts awarded annually				
<u>Kids Hope Alliance</u>				
Meals Program	865,000	151,359	281,718	406,116 **
Number of children's meals and snacks served after school				
Meals Program	300,000	49,541	190,256	197,834 **
Number of children's meals served during summer				
<u>Neighborhoods</u>				
630-CITY	750,000	1,125,036	947,415	662,728
Total customers served via 630-CITY				
Housing	124	61	68	102 **
Number of families assisted in home-ownership programs				
<u>Office of Economic Development</u>				
Film and Television	100	65	59	60
Total number of film permits issued				
Northwest Economic Development Fund	\$1,000,000	\$1,625,000	\$2,032,090	\$4,250,000
Value of funding provided				
Small Business Assistance	450	812	580	872
Number of businesses assisted				

PERFORMANCE MEASURES

* Measure is a monthly or quarterly average:

** FY21 and FY22 measures impacted by COVID due to facility closures, social distancing requirements, use of facility as a COVID testing site.

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

	Measurement	Target	FY 21	FY 22	FY 23
Economy					
	<u>Parks, Recreation and Community Services</u>				
	Special Events	350,700	203,479	371,080	374,551 **
	Special Events	235	108	131	119 **
	Sports and Entertainment	2,397,000	836,294	1,793,151	2,205,725 **
	<u>Planning and Development</u>				
	Building Inspection	2,344	2,084	2,540	2,296
	Building Inspection	14,195	18,672	17,899	16,437
	<u>Public Library</u>				
	Programs	227,576	26,236	79,831	114,005 **
	<u>Public Works</u>				
	Mowing and Landscape Maint	103,523	90,766	98,634	99,759
Health					
	<u>Finance and Administration</u>				
	Risk Management	1,300	2,958	3,211	1,923
	Risk Management	1,100	2,322	2,895	1,251
	Risk Management	1,200	2,350	2,752	1,471
	<u>Parks, Recreation and Community Services</u>				
	Extension Services	46,937	24,489	53,475	44,140 **
	Rec / Comm Programming	400,000	251,655	272,539	227,226 **
	Rec / Comm Programming	170	157	213	200
	* Senior Services	77	70.5	46.0	46.0 **
	* Senior Services	3,500	2,073	1,901	2,767 **
	Senior Services	232,000	214,381	152,382	219,394

PERFORMANCE MEASURES

* Measure is a monthly or quarterly average:

** FY21 and FY22 measures impacted by COVID due to facility closures, social distancing requirements, use of facility as a COVID testing site.

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

	Measurement	Target	FY 21	FY 22	FY 23
Infrastructure					
<u>Neighborhoods</u>					
Municipal Code Compliance	Number code enforcement cases issued annually	42,000	37,928	42,280	36,741
Municipal Code Compliance	Number of inspections performed annually	108,000	89,102	97,386	91,336
Neighborhood Services	Number community meetings including CPACs, HOAs and Neighborhood Associations	215	312	291	217
<u>Public Works</u>					
Public Buildings	Kilowatt hours consumed per sq. ft. - County Courthouse	11.03	10.54	10.77	10.66
Public Buildings	Kilowatt hours consumed per sq. ft. - Ed Austin Building	5.96	5.32	5.43	5.58
Public Buildings	Kilowatt hours consumed per sq. ft. - Ed Ball Building	14.32	12.93	13.02	13.11
Public Buildings	Kilowatt hours consumed per sq. ft. - Haverty's Building	10.32	9.43	8.05	7.17
Public Buildings	Kilowatt hours consumed per sq. ft. - Police Memorial Bldg	31.75	26.83	25.32	23.35
Public Buildings	Kilowatt hours consumed per sq. ft. - Pre-Trial Detention Facility	13.89	12.37	11.34	10.72
Public Buildings	Kilowatt hours consumed per sq. ft. - St. James Building	15.28	13.34	13.86	13.95
Public Buildings	Kilowatt hours consumed per sq. ft. - Yates Building	20.67	15.96	17.40	17.06
R.O.W and Stormwater Maint	Number road miles resurfaced, micro-surfaced and/or rejuvenated	66.21	75.32	91.34	98.83
R.O.W and Stormwater Maint	Number pedestrian and/or bikeway miles created	1.75	1.91	0.78	0.9
Solid Waste	Number litter miles collected	11,000	19,134	16,327	15,016
Solid Waste	Number tons litter collected	825	616	465	665
Solid Waste	Tons of recycle materials	44,500	48,159	21,038	39,947 ***
Traffic Engineering	Number of COJ Traffic Signals receiving preventive maint.	215	227	435	353
Traffic Engineering	Number of FDOT Traffic Signals receiving preventive maint.	299	288	518	323

PERFORMANCE MEASURES

* Measure is a monthly or quarterly average:

** FY21 and FY22 measures impacted by COVID due to facility closures, social distancing requirements, use of facility as a COVID testing site.

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

Measurement	Target	FY 21	FY 22	FY 23
Veteran Services	20	45	73	61
Number of City hosted events				
Veteran Services	175	256	397	381
Number of events that the City of Jacksonville participated				
Veteran Services	150	445	612	694
Number of Homeless Veterans Served in Person				
Veteran Services	70	36	55	63
Number of homeless veterans placed in jobs				
Veteran Services	6,000	6,252	5,930	8,419
Number of veterans served in person				
Veteran Services	200,000	309,547	359,657	210,137
Total veteran contacts				

Public Safety

Finance and Administration

* Fleet Management	2.0	1.5	1.7	2.6
Average number days to complete JFRD vehicle repairs				
* Fleet Management	1.0	1.8	1.8	2.3
Average number days to complete JSO vehicle repairs				
* Fleet Management	80%	68.8%	75.3%	77.7%
Percent of PMs completed timely for JFRD				
* Fleet Management	90%	73.9%	71.6%	78.3%
Percent of PMs completed timely for JSO				
* Fleet Management	75%	61.8%	63.9%	70.8%
Percent of safety inspections completed timely for JFRD				
* Fleet Management	95%	90.6%	93.0%	90.9%
Percent of safety inspections completed timely for JSO				

Fire and Rescue

* Fire Inspections	2,000	2,450	2,838	2,613
Number fire safety inspections completed per month				
* Fire Operations	1.07	5.29	3.91	3.20
Fire Response time - reduction in turnout times from when the station receives call and the computer records trucks are moving				
* Rescue Operations	1.14	2.63	3.59	1.49
Rescue Response time - reduction in turnout times from when the station receives call and the computer records trucks are moving				

PERFORMANCE MEASURES

* Measure is a monthly or quarterly average:

** FY21 and FY22 measures impacted by COVID due to facility closures, social distancing requirements, use of facility as a COVID testing site.

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

	Measurement	Target	FY 21	FY 22	FY 23
Public Safety					
<u>Kids Hope Alliance</u>					
After School Program	Number After School Program participants	60,000	60,627	85,484	90,235
Summer Jobs Program	Number Summer Youth Camp participants	6,600	6,889	16,118	15,154
Summer Jobs Program	Number Youth jobs participants / teens	400		1,973	1,044
<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	6.32	6.56	7.01
* Office of the Sheriff	Decrease in total number of Priority Incidents citywide	2.00%	-10.25%	2.08%	1.51%
Office of the Sheriff	Total number of community engagement activities annually	350	3,822	927	1,012

ADVISORY BOARDS AND COMMISSIONS

DIVISIONAL FUNCTION, STRATEGIES, AND GOALS:

CIVIL SERVICE BOARD

FUNCTION:

Duval County Charter: Article 17 Section 17.02 – 17.05

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

STRATEGIES AND GOALS:

- Ensure all CSB public proceedings are run efficiently and properly recorded
 - Upgrade audiovisual equipment in Civil Service Board room to improve sound and video recording quality. Technology request submitted for funding as part of IT 5-Year Capital Plan.
 - Contract Court Reporting Services to prepare official certified transcripts for all CSB public hearings.

- Educate COJ employees, other agencies and the general public about the role and functions of the CSB
 - Provide all new employees with a Civil Service Board Fact Sheet at each New Hire Orientation
 - Create and make available a brochure detailing roles and responsibilities of the Civil Service Board

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.

STRATEGIES AND GOALS, continued:

- CTQB is working to update its data collection system with the assistance of 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 needs; and
- To educate the public on women's issues
- To advocate on behalf of women's issues
- To celebrate women and their accomplishments

STRATEGIES AND GOALS:

The Mayor's Commission on the Status of Women (MCSW) has a goal to reach out through events and workshops, not only to learn but also to advocate, celebrate, and educate the women of our community. MCSW has been successful in recent years rebuilding the Commission with quality, community-involved members, with a focus on the 'Mental Wellness of Women'. MCSW has been a primary participant in the Equal Pay Event held every April. The Commission has conducted Courage Conversations, Mental Health and Housing community events and brought in public speakers open to the public. The commissioners also attended the Florida State Commission on the Status of Women Annual Lead Summit in 2022.

CITY COUNCIL

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

Duval County Charter: Article 5

Municipal Code: Chapter 10 - 13 and Chapter 70

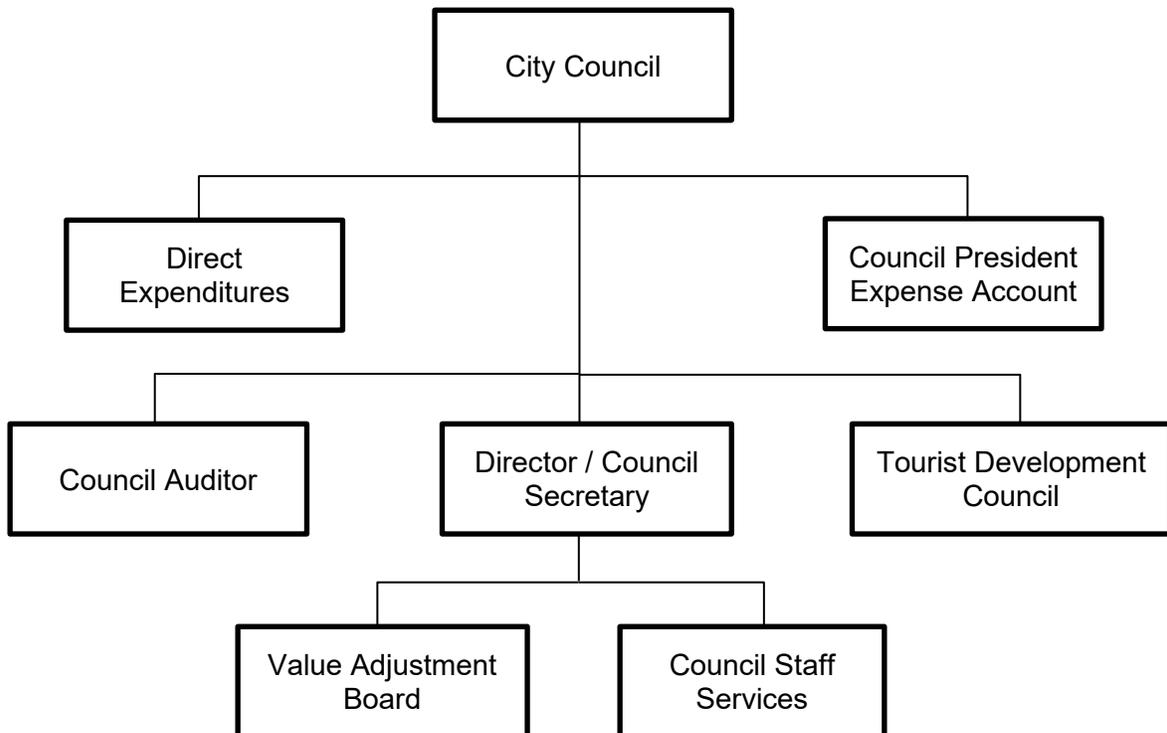
DEPARTMENT MISSION:

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

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

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

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



DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

DIRECT EXPENDITURES

FUNCTION:

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

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

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

COUNCIL PRESIDENT EXPENSE ACCOUNT

FUNCTION:

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

COUNCIL AUDITOR

FUNCTION:

Chapter 13

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

STRATEGIES AND GOALS:

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

COUNCIL STAFF SERVICES – OFFICE OF THE COUNCIL SECRETARY

FUNCTION:

Council Staff Services is made up of the Council Secretary's Office and 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 with 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.

COUNCIL CHAMBERS

FUNCTION:

The Council Chambers is the public meeting place for the legislative process of the Jacksonville City Council.

In 2018, the City Council upgraded the technology in the Council Chambers both through hardware and software. The hardware equipment which provides visual display of activities in the chambers including six large video monitors, cameras, and other hardware total approximately \$927,000.00. The streaming software which integrates with agendas and legislation access comprise the software cost which is housed in this center.

VALUE ADJUSTMENT BOARD – OFFICE OF THE COUNCIL SECRETARY

FUNCTION:

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

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

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

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

CLERK OF THE COURT

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

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

DEPARTMENT VISION:

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

DEPARTMENT MISSION:

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

DEPARTMENTAL FUNCTIONS, STRATEGIES AND GOALS:

CLERK OF THE COURT

FUNCTION:

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

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

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

STRATEGIES AND GOALS:

- With the implementation of e-certify, citizens will have the ability to request and receive electronic certified copies.
- Continue to promote and enhance the Property Fraud Alert System so citizens can be notified when documents are recorded in their name.
- The Clerk's Office offers passport services at our Beaches branch location in addition to the main location at the Duval County Courthouse. This function provides a great convenience for Duval County residents and those outside the county that need a passport.
- Efficiently conduct online tax deed sales through the integration of our tax deed system and online auction provider.

COURTS

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

Florida Statute: Chapter 34

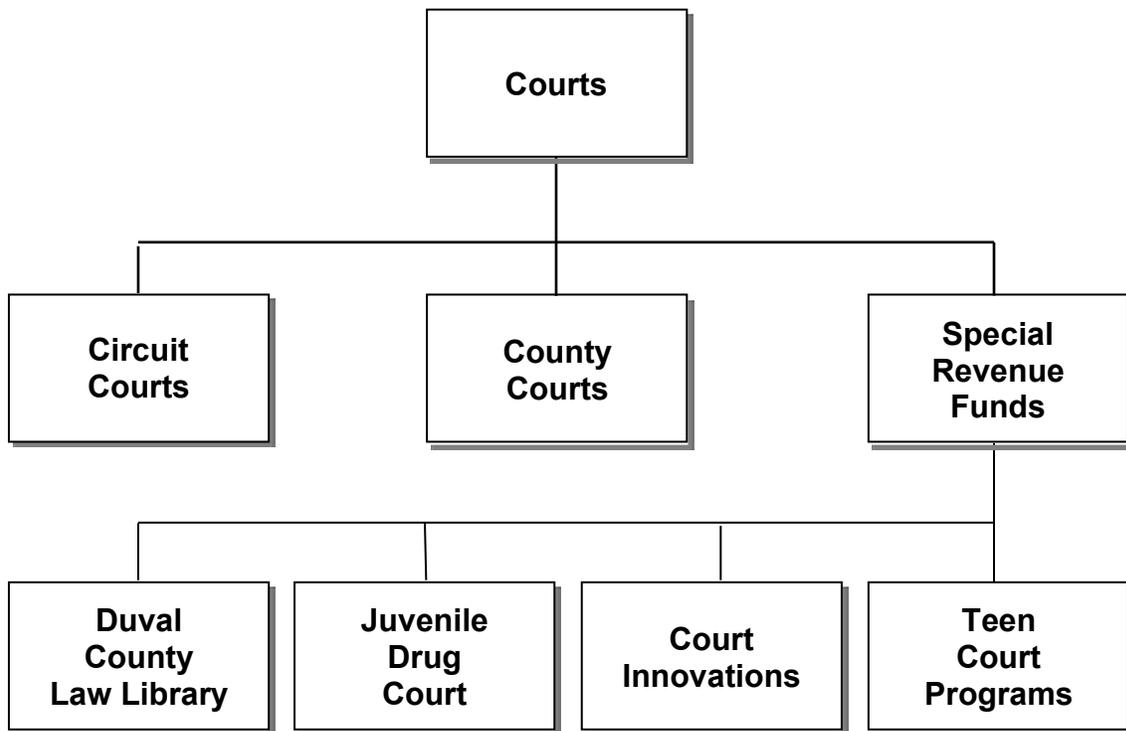
Duval County Charter: Article 12 Sections 12.01 – 12.05

DEPARTMENT VISION:

The Fourth Judicial Circuit will be known as a model in Florida for providing fair and accurate judicial decisions and appropriate legal services to all those individuals seeking relief or assistance from its courts and departmental divisions. The judiciary will provide efficient and timely service and courtesy in all areas of the court including Family Law, Felony, Probate, Juvenile, Civil, Misdemeanor, Violation of Municipal Codes and Traffic Infractions.

DEPARTMENT MISSION:

The Fourth Judicial Circuit Courts and County Courts are constitutional offices established by the Constitution of the State of Florida, Article 5, Sections 5 & 6. The Circuit Courts shall have 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.



DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

CIRCUIT COURTS

FUNCTION:

The Fourth Judicial Circuit Court is comprised of 35 judges who preside over all felony, probate, family, dependency and juvenile matters, as well as civil cases of \$50,000 or more (F.S. 34.01,(4)). The counties covered by the Fourth Judicial Circuit Court are Clay, Duval, and Nassau.

STRATEGIES AND GOALS:

- Family Law cases assistance: nearly 20,000 walk-in cases processed per day
- More than 5,200 Family Law Cases adjudicated annually
- 12 Domestic Violence/Family Court manager assisting the needs of Duval County
- Adult Court Drug personnel to assist those with addictions and troubled lives.
- Veteran Court drug treatment programs and interventions
- More than 3,200 Domestic Violence Walk-ins and Compliance Review Hearings handled per year.
- Collaborated with other agencies to implement the E-Signature program for warrants to be processed quicker and electronically.
- Created an interactive document builder that works like Turbo-Tax to file documents giving self-represented litigants easier access to justice.
- Implemented a judicial bench viewer that allows Judges and court staff to access court records electronically. ICMS is a home-grown solution that saved hundreds of thousands of dollars in ongoing maintenance costs.
- State-of-the-Art Drug and Alcohol testing facility operated in the Courthouse, providing judges with immediate access to litigant/defendant drug/alcohol test results.
- Problem-Solving Courts: Successful, community restoring, therapeutic court programs utilizing interagency, collaborative, non-adversarial treatment strategies designed to provide essential substance abuse and/or mental health treatment services to eligible defendants.
 - Divert qualified criminal defendants from jail to court supervised treatment-based programs and community-based services.
 - Provide treatment, community support, and accountability.
 - Provide intensive one-on-one case management.
 - Promote public safety by treating and providing close supervision and monitoring of individuals with a qualifying criminal charge and substance abuse and/or mental health diagnosis.

COUNTY COURTS

FUNCTION:

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

STRATEGIES AND GOALS:

- State-of-the-Art Drug and Alcohol testing facility operated in the Courthouse, providing judges with immediate access to litigant/defendant drug/alcohol test results.
- Problem-Solving Courts: Successful, community restoring, therapeutic court programs utilizing interagency, collaborative, non-adversarial treatment strategies designed to provide essential substance abuse and/or mental health treatment services to eligible defendants.
 - Divert qualified criminal defendants from jail to court supervised treatment-based programs and community-based services.
 - Provide treatment, community support, and accountability.

STRATEGIES AND GOALS, continued

- Provide intensive one-on-one case management.
- Promote public safety by treating and providing close supervision and monitoring of individuals with a qualifying criminal charge and substance abuse and/or mental health diagnosis.
- Implementation of the Mental Health Offender Program to assist repeat misdemeanor offenders who struggle with mental health issues and homelessness.
- Traffic Court Hearing Officers who handle more than 30,000 cases per year.

SPECIAL REVENUE FUNDS

FUNCTION:

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

STRATEGIES AND GOALS:

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

DOWNTOWN INVESTMENT AUTHORITY

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

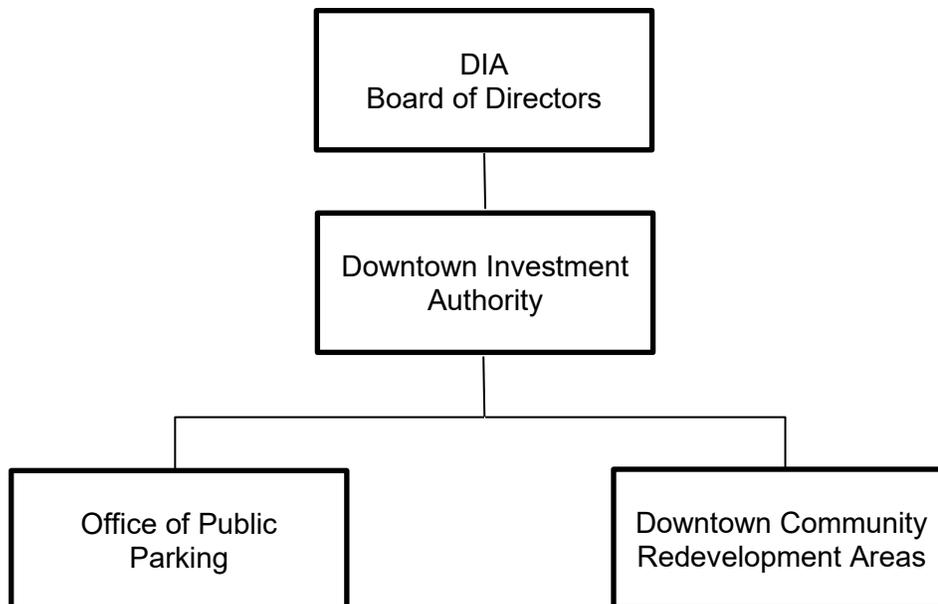
Municipal Code: Chapter 55

DEPARTMENT VISION:

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

DEPARTMENT MISSION:

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



DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

DOWNTOWN INVESTMENT AUTHORITY

FUNCTION:

The Downtown Investment Authority is 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 aim 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 FY23-24, the DIA will have a particular focus on the following redevelopment goals:

Redevelopment Goal No. 1 Increase commercial office utilization, occupancy, and job growth to reinforce Downtown as the region's epicenter for business.

STRATEGIES AND GOALS, continued

Redevelopment Goal No. 2 Increase rental and owner-occupied housing Downtown targeting diverse populations identified as seeking a more urban lifestyle.

Redevelopment Goal No. 3 Increase and diversify the number and type of retail, food and beverage, and entertainment establishments within Downtown.

Redevelopment Goal No. 4 Increase the vibrancy of Downtown for residents and visitors through arts, culture, history, sports, theater, events, parks, and attractions.

Redevelopment Goal No. 5 Improve the safety, accessibility, and wellness of Downtown Jacksonville and cleanliness and maintenance of public spaces for residents, workers, and visitors.

Redevelopment Goal No. 6 Improve the walkability/bike-ability of Downtown and pedestrian and bicycle connectivity between Downtown and adjacent neighborhoods and the St. Johns River.

Redevelopment Goal No. 7 Capitalize 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.

Redevelopment Goal No. 8 Simplify and increase the efficiency of the approval process for Downtown development and improve departmental and agency coordination.

The DIA's strategies for achieving these goals are:

- 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 FY23-24, the Office will effectively provide these services by:

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

EMPLOYEE SERVICES

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

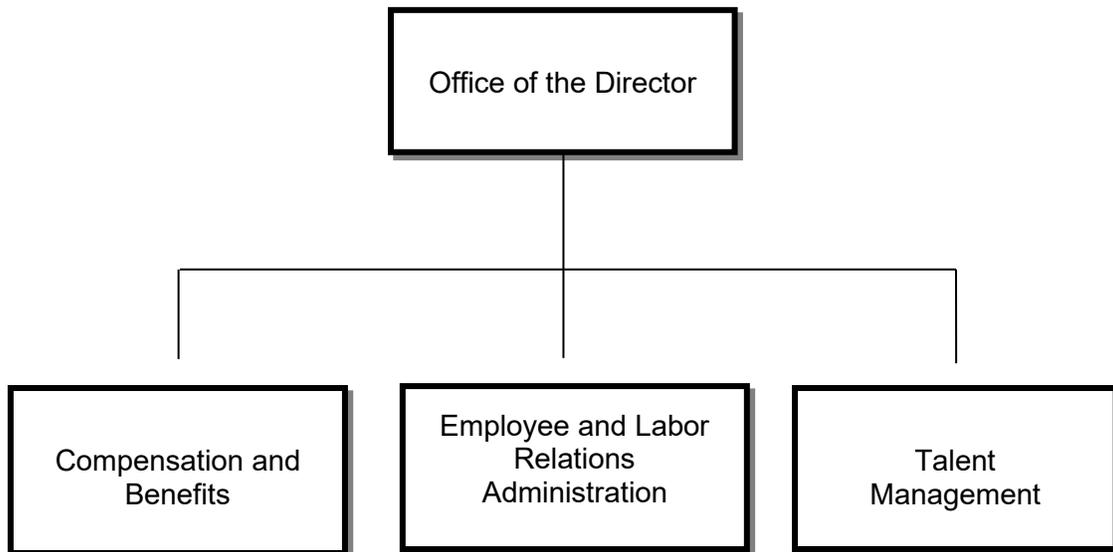
Chapter 33 Part 1

DEPARTMENT VISION:

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

DEPARTMENT MISSION:

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



DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

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 assure 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 promotion of the City of Jacksonville Wellness program.

EMPLOYEE AND LABOR RELATIONS ADMINISTRATION

FUNCTION:

Chapter 33 Part 4

The Employee and Labor Relations Division provides proactive and 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:

- Revised and improved numerous operational and policy guidelines including the comprehensive new supervisor's guide to labor relations.

Highlights, continued

- 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.
- Completed the business analysis for the Time and Attendance (TAS), FMLA and Labor Relations components of the OneCloud implementation.
- Continued to lead the City of Jacksonville employee COVID-19 response effort, including testing, contact tracing and leave administration.
- 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 in 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.
- Hired two Training Specialist to revamp the City's training program.
- 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 keep employees informed.

Highlights, continued

- Continue to provide leadership for human resource practices by providing professional human resource expertise to departments in the areas of recruitment, examination, and selection.

STRATEGIES AND GOALS:

- Review and streamline internal processes for more efficiency.
- Increase use and availability of training courses. This will be accomplished by utilizing our 2 new Training Specialist and our new learning management system.
- Implement Oracle 1Cloud patches to ensure a successful implementation.
- Recruit the best talent for city positions. This will be accomplished by utilizing social media and conducting more targeted recruiting.
- Work with city departments on succession planning for key positions. This will be accomplished by reviewing 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:

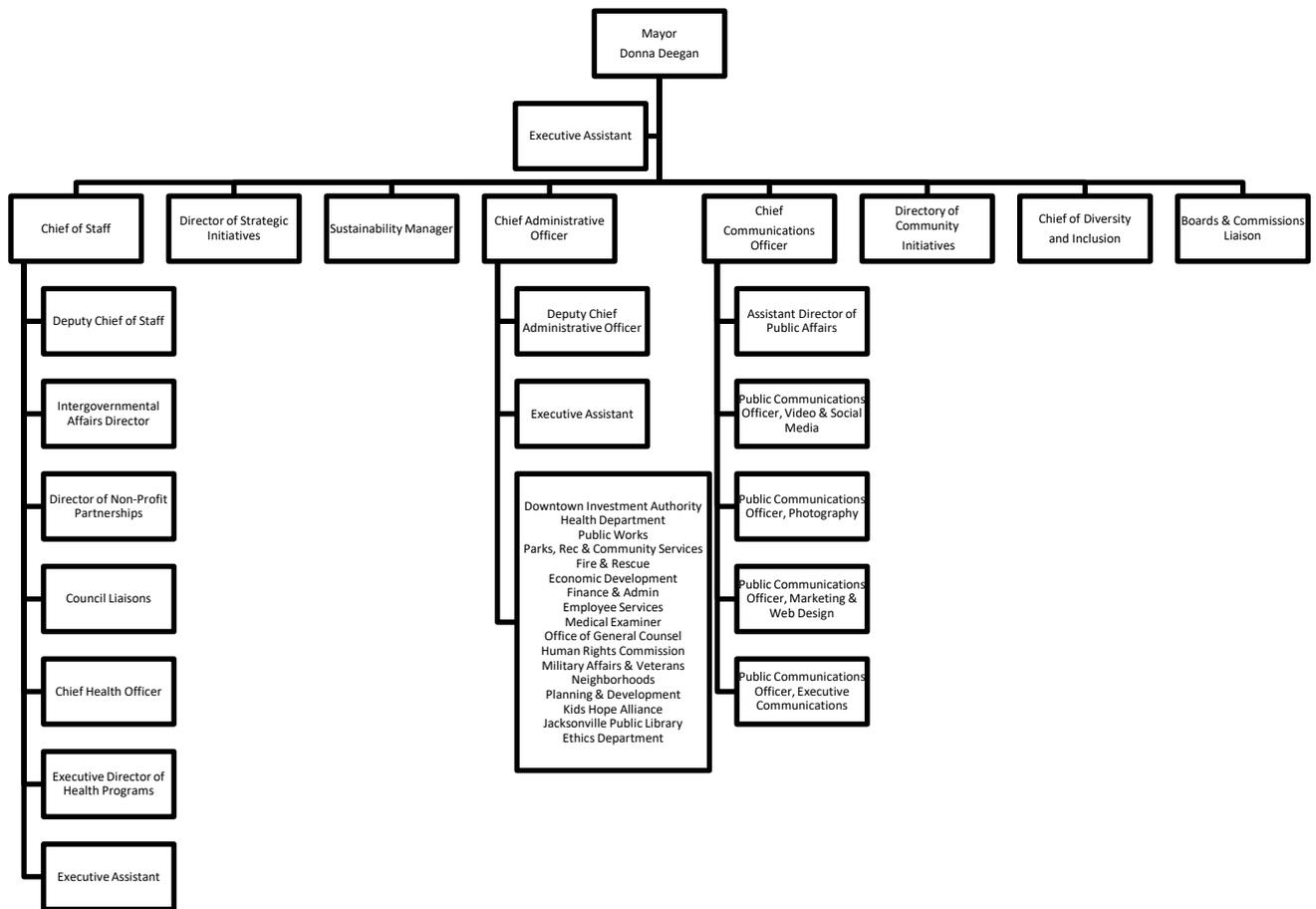
Duval County Charter: Article 6
Municipal Code: Chapter 20

DEPARTMENT VISION:

It's a new day. Together, we will build a healthy, safe, resilient, inclusive, and innovative city that works for all of us – and ensure every person has a voice in City Hall and a seat at the table.

DEPARTMENT MISSION:

Ensure every citizen has the opportunity to thrive with a good quality of life by bringing transparent, accountable, and innovative leadership to move forward the public policy priorities of infrastructure, health, economic development, public safety, arts and culture, constituency and community outreach, and military and veterans.



DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

MAYOR'S OFFICE

FUNCTION:

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

STRATEGIES AND GOALS:

- The Mayor's Office oversees a policy team that leads and coordinates executive branch collaborations with the Jacksonville City Council. It also works with the Duval County Legislative Delegation and the Florida Association of Counties to introduce and advance city priorities with the state legislature. The team also engages with the Congressional delegation, the National League of Cities, and National Association of Counties to advocate for Jacksonville with the federal government.
- 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 (PAO) 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:

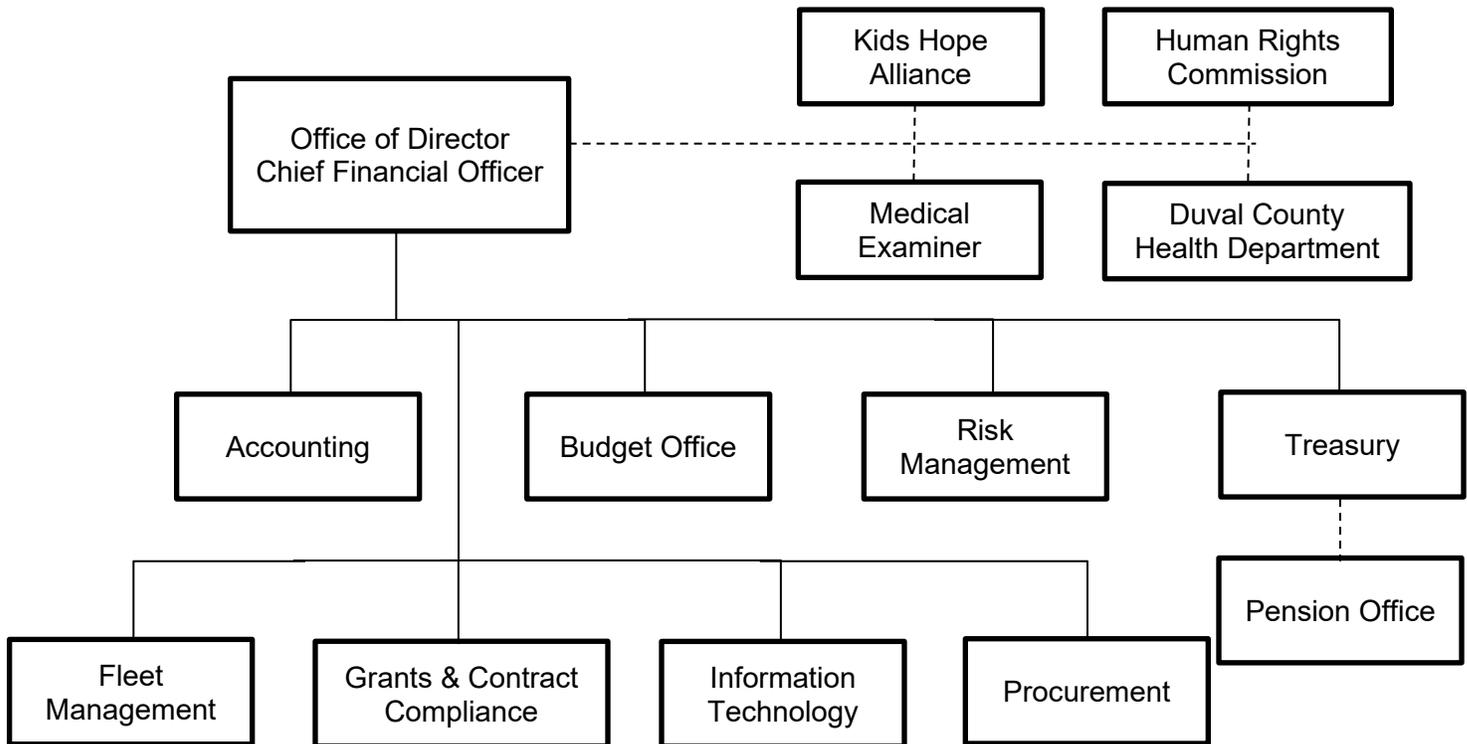
Municipal Code: Chapter 24

DEPARTMENT VISION:

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

DEPARTMENT MISSION:

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



DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

OFFICE OF DIRECTOR / CHIEF FINANCIAL OFFICER

FUNCTION:

Chapter 24 Parts 1 and 9

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

STRATEGIES AND GOALS:

For FY24, the Division will continue to provide the financial, managerial, and administrative support, oversight, and direction to the Department's divisions by:

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

ACCOUNTING

FUNCTION:

Chapter 24 Part 3

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

STRATEGIES AND GOALS:

- The Accounting Division, headed by the City Comptroller, keeps spending in line with budgets through an extensive general accounting system. The Division conducts regular pre-audits over 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 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 modules used by the City. The Division endeavors to align proper accounting practices, City business processes and ERP system capabilities to serve the City effectively and efficiently. The Division provides extensive staffing resources and Subject Matter Experts (SMEs) as needed.
- The Accounting Division pays approximately eight thousand employees on a bi-weekly basis and prepares payroll tax statements and W-2s,
- The Accounting Division processes and audits approximately eighty thousand 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 FY 24, the Budget Office will continue to prepare the City's annual budget, provide supporting services to general government departments, and maintain standards to ensure uniform accounting and budgetary procedures within City government by:

- Reviewing submissions in the development and execution of the Annual Budget.
- Working with the Mayor's Office and Departments to compile a capital improvement program that uses all available funding sources to minimize borrowing and follow the Mayor's vision and priorities.
- Facilitating the implementation of administrative policy by regularly seeking to use City funds efficiently and assisting departments with continuously improving productivity and effectiveness.
- Preparing all necessary backup and supporting 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.
- Striving for excellence to provide high-quality budget documents that meet the criteria for the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award.
- Diligently continuing efforts to ensure the Enterprise Financial and Resource Management Solution or 1Cloud serves the City effectively on budgetary procedures post implementation.

FLEET MANAGEMENT

FUNCTION:

Chapter 24 Part 8

Fleet Management 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. This budget includes \$17.3 million in fuel. Fleet Management provides a comprehensive service program to all city agencies, as well as numerous independent authorities and state agencies, such as Jacksonville Electric Authority, and Florida Department of Transportation. Our comprehensive program starts with the identification and acquisition of equipment requirements of City agencies through the disposition of the surplus equipment. 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.
- Established an equipment refresh 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.

STRATEGIES AND GOALS, continued

- 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 9

The Division of Grants and Contract Compliance seeks and obtains funding through multiple sources and manage such funding to ensure equity in quality of life for all Duval County residents. Mission accomplishment that delivers lasting vibrant neighborhoods through needs. Fulfillment for safe communities, healthy families, and economic security.

STRATEGIES AND GOALS:

- Improve the Public Service Grants process and service delivery to the public by increasing use of the latest technology.
- Continue developing new appropriate standard operational procedures wherever necessary.
- Streamline contract management and performance monitoring where grants have similar goals.
- Continue to oversee grant related documentation and delivery training of relative city department personnel and independent authorities.
- Create a grant management team that is versed in timely compiling all necessary supporting documents and budget and expenditure information to remain compliant and prepared for continuous management of multi-sized awards for various departments.

INFORMATION TECHNOLOGIES

FUNCTION:

Chapter 24 Part 7

The Information Technologies Division's (ITD) 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 include (but are not limited to) 1Cloud, Enterprise Resource Planning, Business Intelligence/Data Analytics/Artificial Intelligence Permitting, End User Support Services, Geographic Information Systems (GIS), Public Safety Radio Services and User Interface/User Experience.

ITD's mission is to use technology to drive significant value to the City of Jacksonville, our Business Partners and lastly but by no means least the Residents of this beautiful city.

STRATEGIES AND GOALS:

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

- Arts, Culture and Entertainment: Redesigning Jacksonville.gov including prioritizing parks as a quick link on the front page of the site.
- Economy: Building a new permitting application to help fix and streamline processes.
- Military & Veterans Affairs: Identifying technology that better supports those who gave so much to protect our country and our city.
- Health: Providing enabling technology (business intelligence and GIS) to better coordinate care across providers while improving access and outcomes.

STRATEGIES AND GOALS, continued

- Infrastructure: Using business intelligence dashboards and GIS maps to provide transparency in infrastructure investments including better streets and sidewalks, septic tank removal, stormwater drainage systems, bulkheads, tree planting, parks, trails, and more.
- Public Safety: Continuing to deploy enabling resource technologies that support building safer neighborhoods.

Improvements Planned for FY 24:

- Public Safety improvements planned for FY2024 include:
 - P25 Radio Site Expansion: Maintaining and improving 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: Relocating the Master Radio Site (heart of system) and building a backup to fortify the First Coast Radio Network making it significantly more resilient during emergencies.
- Economic Development
 - Continuing implementation of the Enterprise Resource Planning solution in the Cloud to replace outdated systems. This includes HR, Payroll and Benefits along with Talent Management and Learning Management.
 - Building a Mayor's Transparency Dashboard for the citizens of Jacksonville.
- Healthy Citizens and Neighborhoods
 - 630-CITY: Assessing the present system and recommending options and alternatives for next steps.

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:

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

TREASURY

FUNCTION:

Chapter 24 Part 2

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

STRATEGIES AND GOALS:

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

- Executing new money and refunding debt issuances in a way that minimizes borrowing costs over time.
- Managing cash and investments in a way that maximizes return given appropriate levels of risk.
- Improving the debt management, accounting, and compliance reporting process through the use of debt management software.
- Updating and maintaining the Investment Policy Statements for the City's Operating and ERS Pension portfolios.
- Continuing to build-out investments in private markets as part of managing pension assets
- Reducing costly, manual administrative processes like paper checks and forms.
- Working together with the other various City divisions to ensure the timely and accurate creation of financial reports, payment processing, project financing, and overall management of the City's finances.

PENSION OFFICE

FUNCTION:

Chapter 24 Part 2 and Chapter 120

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

STRATEGIES AND GOALS:

The division will accomplish those goals by:

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

RISK MANAGEMENT

FUNCTION:

Chapter 24 Part 4

The Risk Management Division helps protect the City's assets, including its workers, by managing Risk,

FUNCTION, continued

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 FY 24, 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 exercise various incident types to 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

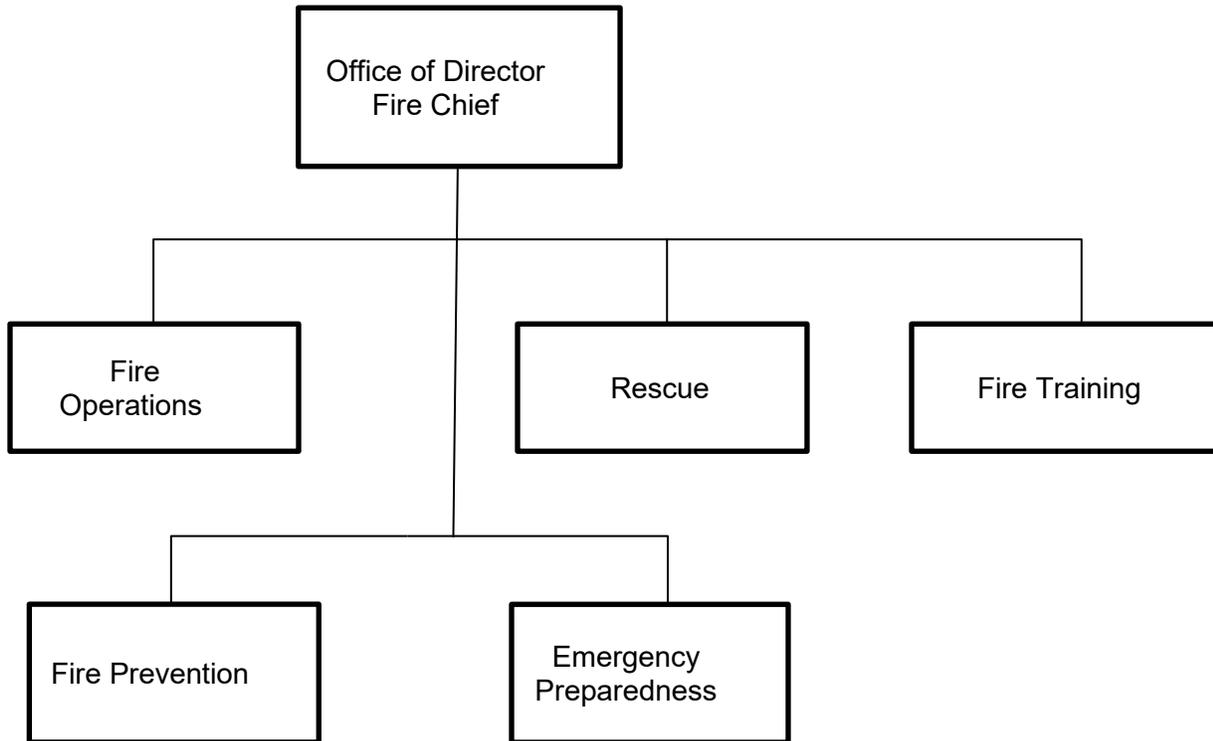
DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:
Chapter 31

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.
- Ensure recurring private funding for the Firefighter Candidate Sponsorship Program. This will help JFRD increase the number of minorities and female candidates for the position of firefighter.
- Continued improvement of public safety in the areas of response, plans review, prevention, training, and emergency preparedness for natural and manmade disasters.
- Continuing 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.
- 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 for ongoing City of Jacksonville and Regional stakeholder situational awareness.

STRATEGIES AND GOALS, continued

- 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).
- 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 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 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); Staffing for Adequate Fire and Emergency Response Grants (SAFER); Assistance to Firefighters Grant Program (AFG); and the Port Security Grant Program (PSG)
- Manage and coordinate several homeland security preparedness programs and maintain liaison with local U.S. Department of Homeland Security representatives for situational awareness.

FIRE OPERATIONS

FUNCTION:

Chapter 31 Part 2

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

STRATEGIES AND GOALS:

- Fire Operations will continue to seek and implement the highest levels of training to improve response capabilities and to provide superior customer service.
- The Operations Division will strive to enhance safety. 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 personnel.
- Fire station capital maintenance repair project will continue to make fire station facility improvements throughout the City of Jacksonville. There is an emphasis on providing facilities to accommodate the ever-changing diverse workforce of the fire service.
- Tactical Support will continue to maintain the fleet. Safety, quality, artisanship, and the latest technology will be the driving factor.
- JFRD is the largest ISO Type I Department in the nation. Fire Operations will strive daily to improve service levels to maintain this high standard.

STRATEGIES AND GOALS, continued

- Fire Operations has programs in place to reduce firefighter exposures to carcinogens. This is accomplished through decontamination procedures after fires, gear washers at multiple locations, and diesel exhaust removal systems at all stations. There will be continuing efforts to limit exposures. 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 expected to retire in 2023-2024.
- 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 48 new members with all five disciplines and the JFRD Technical Rescue Team and refreshers for 125 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 the 160-hour Hazardous Materials Technician class for sixty personnel to help replace those individuals who have retired or have been promoted and are no longer assigned to the team.
- 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.

STRATEGIES AND GOALS, continued

- Offer the Emergency Road Access Team (ERAT) Chainsaw Operations Class in preparation for the upcoming Hurricane Season.
- Provide Advanced Cardiac Life Support (ACLS), Basic Life Support (BLS) and Pediatric Life Support (PALs) for all the personnel assigned to the department as either a Paramedic or an EMT.
- Provide Company level training which would include marine training in anticipation of new marine assets and stations.
- Provide ISO training for the department, which would include the 18 hours of Facilities Training necessary to keep our current ISO rating.
- Continue Wellness Initiative to include the replacement of treadmills, rowers, ellipticals, and various fitness equipment that is located at the fire stations and medical supplies/services to maintain the health of all JFRD personnel.
- Voluntary Health screenings for all JFRD personnel that would include hearing, vision, blood work, ultrasound, and stress tests. Rapid COVID testing, flu, strep throat screening as needed for JFRD personnel to limit the spread of communicable illnesses within the department.

RESCUE

FUNCTION:

Chapter 31 Part 3

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

STRATEGIES AND GOALS:

- The Rescue Division will continue to utilize state-of-the-art medical equipment, best practice training, and state-of-the-art Rescue vehicles to ensure personnel are able to respond and arrive quickly and appropriately while providing patients with optimum medical treatment and transport.
- The 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 new technologically advanced equipment, progressive treatment algorithms, medications, and clinical care guidelines are continuously implemented department-wide to help achieve EMS industry Best Practices and standards.
- 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 and recovery efforts.
- In FY 24, 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 24, 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

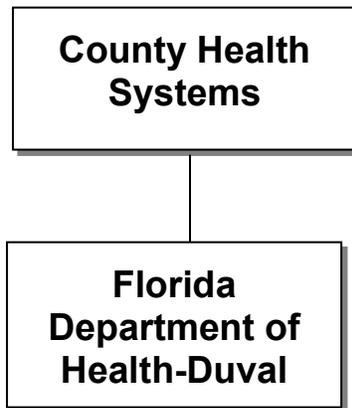
Municipal Code: Chapter 29

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.

STRATEGIES AND GOALS, continued

During its last fiscal year, DOH-Duval provided any array of client services to Duval residents. A few accomplishments include:

- Over 33,000 clients were served.
- Over 111,000 health-related visits provided
- 16,204 WIC certifications were completed.
- 51,190 COVID-19 vaccines administered
- 4,712 Healthy Start face-face visits were held.
- 28,880 Environmental health inspections were provided.
- 91% of all STD cases treated within 7 days

JACKSONVILLE HUMAN RIGHTS COMMISSION

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

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

DEPARTMENT VISION:

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

DEPARTMENT MISSION:

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

DIVISIONAL FUNCTION, STRATEGIES AND GOALS:

HUMAN RIGHTS COMMISSION

FUNCTION:

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

STRATEGIES AND GOALS:

- Train staff, 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 2023/2024 educational/outreach events (e.g., October 2023 Lunch & Learn, April 2024 Fair Housing Symposium, and May 2024 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.

EQUAL OPPORTUNITY DIVISION

FUNCTION:

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

STRATEGIES AND GOALS:

- Continue to handle internal complaints filed by City employees and applicants in a prompt and efficient manner (within 90 days) 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:

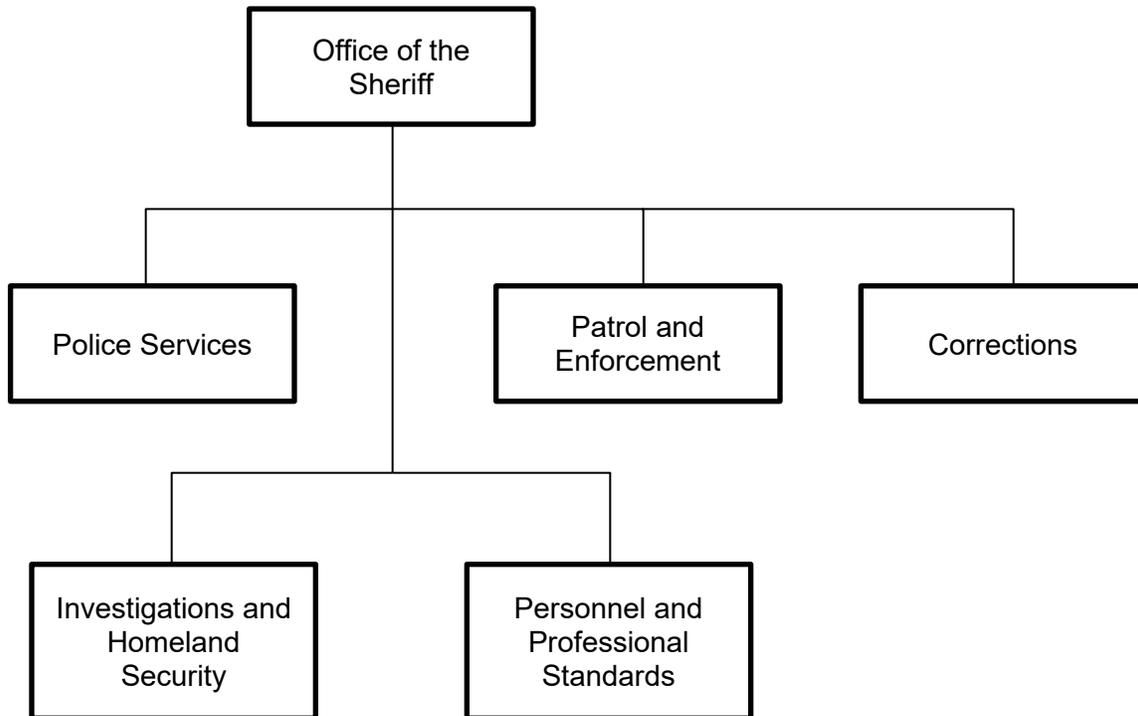
Florida Statute: Chapter 30
Duval County Charter: Article 8
Municipal Code: Chapter 37

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 ranging from courthouse bailiffs to public records clerks, emergency communications officers and school crossing guards as well as various part-time roles within the agency.

Collectively and individually, they carry out the mission of the agency: TO SERVE AND PROTECT IN PARTNERSHIP WITH OUR COMMUNITY. In November 2022, the citizens of Duval County, Florida elected T.K. Waters to serve as the seventh Sheriff since consolidation in 1968. Sheriff Waters was sworn in on Sunday, November 20, 2022, by outgoing Sheriff Pat Ivey.

During his administration, Sheriff Waters will be focused on making Jacksonville an even better place to live and raise a family. He plans to increase staffing levels; focus on violent criminals and gangs for prosecution; build trust through robust community outreach and engagement; make efficient and effective use of taxpayer dollars; and leverage new technology.



DEPARTMENT FUNCTION AND HIGHLIGHTS:

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 of the information law enforcement has at its disposal. All these technologies will be working together just as law enforcement works with citizens; and the cohesive partnership of fighting crime is a huge step forward for Jacksonville. We are now fighting crime faster than ever before. And as we continue to invest in the Real Time Crime Center, we will see even more results.

STRATEGIES AND GOALS:

- During his administration, Sheriff Waters is focused on making Jacksonville an even better place to live and raise a family. He plans to increase staffing levels; focus on violent criminals and gangs for prosecution; build trust through robust community outreach and engagement; make efficient and effective use of taxpayer dollars; and leverage new technology.
- After one month in office, in December 2022, Sheriff Waters introduced the agency's first ever Transparency Policy into JSO's Operational Orders.
- In June 2023, Sheriff Waters and his team unveiled a new project, the Unsolved Crimes Page, aimed at seeking the public's involvement to help solve crimes. The critical information shared on this page combines the use of technology and community policing to hold offenders accountable and to bring justice to the victims of crimes.
- During Summer 2023, ConnectDuval launched empowering the community to assist with investigations. This new investigative tool enables citizens to provide any potential surveillance video having evidentiary value in a designated area if requested by the Sheriff's Office.
- The new boundaries for patrol response resources of the Patrol Division, and the associated geographic areas for patrol response, were reconstructed to serve today's Jacksonville effectively and efficiently. This new structure went live in July 2023 and the Patrol Zones were subsequently renamed to Police Service Districts. The boundaries went from 17 sectors and 51 subsectors to 24 sectors and 144 subsectors allowing for consistent staffing through each district consistent with what the calls for service data demands. Each district has the same number of personnel allowing for the opportunity to increase the presence of police in the community and expediting response times.
- The future of JSO's fleet was introduced to the public in July 2023 and continues to be rolled out as older vehicles are scheduled for replacement.

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 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 Examiner's (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 24, 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 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.

- MAVD leadership has engaged in numerous community meetings to spread the word about services available. Approximately 7000 clients received services in the office in the last year and over 350,000 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 TIAA Bank Field, Homeless Veterans Job and Resource Fair, a Veterans Day Recognition 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 2022, Enterprise Florida 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 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 1700 acres protected from incompatible land use to date).
- MAVD has over \$3 million dollars in grants under management or anticipated for award in FY 2023-2024. 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

- The 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 of the job postings from our over 500 partners through a MAVD-hosted website.
- MAVD is committed to growing 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, the Department has applied for 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.
- MAVD 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 87 homeless Veterans in 2022-23, placed 82 in housing and found permanent employment for 58 formerly homeless Veterans. The Department will continue to promote their partnership with CareerSource to provide job assistance for Veterans three days a week through a satellite location in the Department.

NEIGHBORHOODS

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

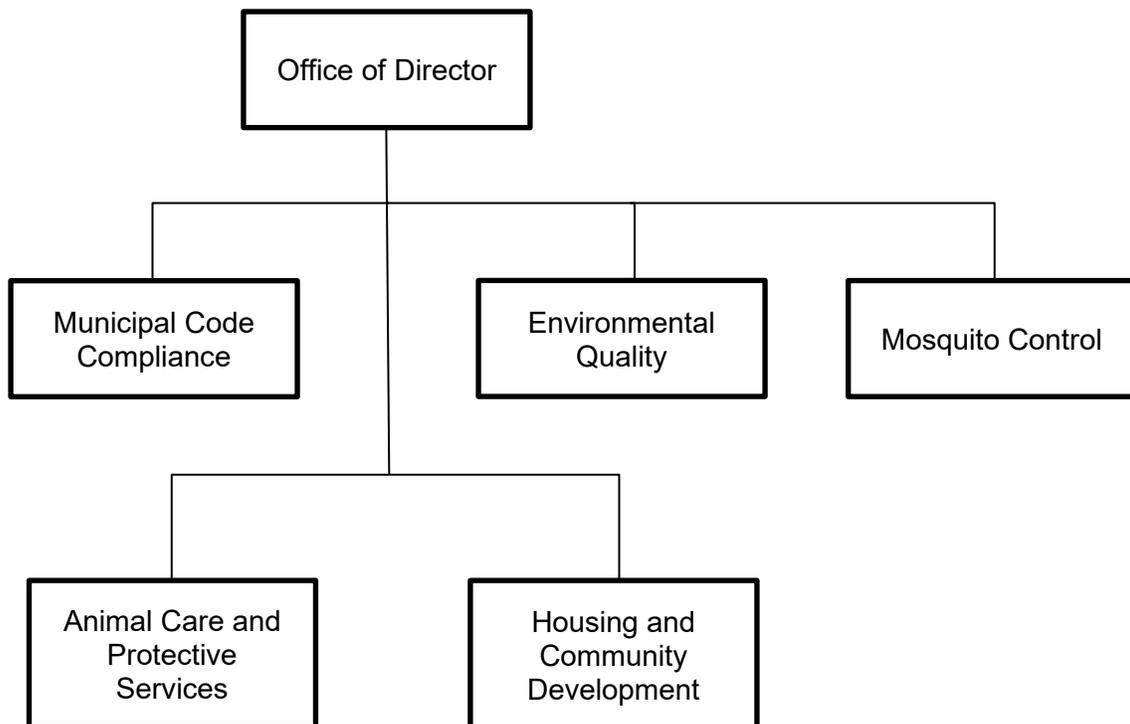
Municipal Code: Chapter 34

DEPARTMENT VISION:

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

DEPARTMENT MISSION:

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



DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

OFFICE OF THE DIRECTOR

FUNCTION:

Chapter 34 Parts 1, 7 and 8

OFFICE OF DIRECTOR

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

CITY LINK / 630-CITY

FUNCTION:

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 the 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 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.

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 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.

STRATEGIES AND GOALS, continued:

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 is 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 acers 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.

STRATEGIES AND GOALS, continued:

- 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.

STRATEGIES AND GOALS, continued:

- 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.

STRATEGIES AND GOALS, continued:

Small Quantity Hazardous Waste Generator (SQG) Inspections

The EQD SQG Program is a compliance assistance function that inspects businesses that either generate or have the potential to generate hazardous or other regulated wastes. EQD ensures proper management of hazardous and regulated wastes 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 well-being of residents, creates a cohesive feeling in community, and improves water quality. 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:

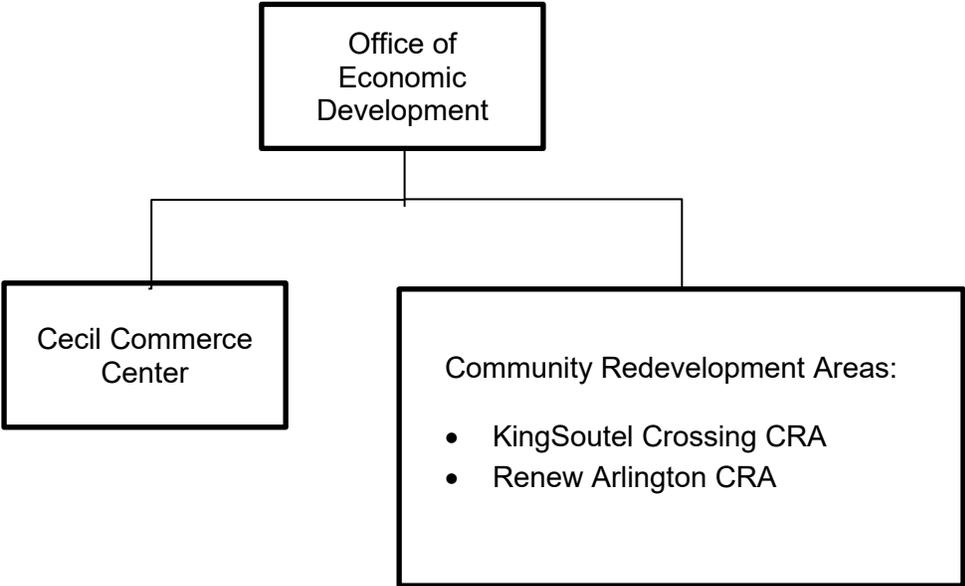
Municipal Code: Chapter 26

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 2023-2024, the Office of Economic Development (OED) plans to use the following strategies to accomplish the Department's goals:

- Evaluate available local incentive programs, making adjustments where necessary, to respond to changes in economic conditions and programs offered by the State of Florida.
- 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, KingSoutel Crossing Building Renovation Grant Program, and targeted programs in Northwest Jacksonville.
- 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.
- Development and implementation of various conflict of interest disclosures required by Jacksonville Ordinance Code and Employee Services Directive 0537.
- Continue development & presentation of comprehensive, interactive & targeted in-person and virtual training for City elected officials, employees & Board and Commission members (estimated at over 1500 individuals trained annually).
- Continue providing proactive compliance & risk assessment advice daily to City elected officials, employees, and Boards & Commissions members on all ethics related issues (estimated at over 100 inquiries/requests answered monthly).
- Develop and publish manuals for Department Ethics Officers and Boards/Commissions staff summarizing most relevant and applicable state and local ethics laws (to be distributed to over 70 City Boards).
- Develop and publish supplemental materials to Boards and Commissions manual summarizing most relevant and applicable state and local ethics laws for Boards.
- Create training modules for secondary employment, conflicts of interest screening and travel authorizations required by Jacksonville Ordinance Code and Employee Services directives.

STRATEGIES AND GOALS, continued

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

OFFICE OF GENERAL COUNSEL

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

Duval County Charter: Article 7

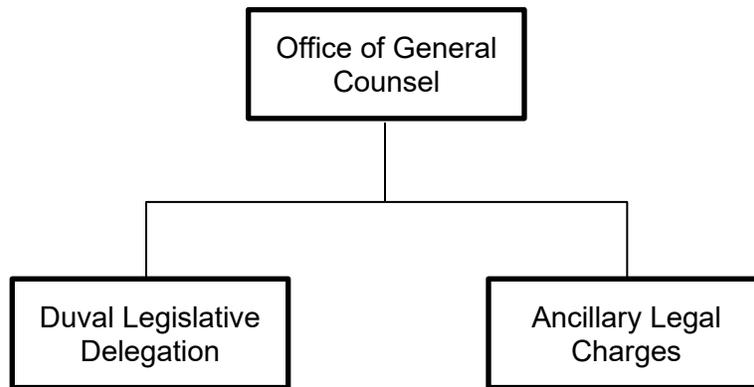
Municipal Code: Chapter 25

DEPARTMENT VISION:

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

DEPARTMENT MISSION:

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



DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

OFFICE OF GENERAL COUNSEL

FUNCTION:

Charter Article 7, Part 1 and 2

Chapter 25 Part 1 and 2

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

STRATEGIES AND GOALS:

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

DUVAL LEGISLATIVE DELEGATION

FUNCTION:

Charter Article 7, Part 3

Chapter 25 Part 3

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

STRATEGIES AND GOALS:

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

ANCILLARY LEGAL CHARGES

FUNCTION:

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

OFFICE OF STATE'S ATTORNEY

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

Florida Statute: Chapter 27 Part II

Duval County Charter: Article 12 Section 12.07

DEPARTMENT VISION:

The Fourth Judicial Circuit State Attorney's Office continues to be a leader in our community through its focus on people — both the residents we serve and the people who work in our office. Given its mission, the office's vision continues to be one that works with law enforcement partners and the community alike to keep the public safe through the pursuit of justice. This is assisted through continued evaluation and improvements in areas of technology, training, and our policies and procedures. Although largely an enforcement agency, the State Attorney's Office strives to positively contribute toward prevention and intervention efforts as ways to improve overall public safety.

DEPARTMENT MISSION:

The mission of the State Attorney's Office is to pursue justice for the citizens of the Fourth Judicial Circuit of Florida and to fairly and impartially enforce the law. The office does so through two areas: (1) keeping the public safe through the prosecution and incapacitation of those who break Florida law and disrupt our community; and (2) pursuing justice in a fair and transparent manner that fosters the trust of the community we serve.

DIVISIONAL FUNCTION, STRATEGIES AND GOALS:

FUNCTION:

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

- Continue to establish and improve programs that lead to fair and just results that will keep the public safe.
- Continue to focus on prosecution of cases involving violent crimes, particularly crimes committed with illegal guns.
- Continue to hold accountable drug dealers who contribute to the opioid/fentanyl crisis and cause the loss of life.
- Continue to build trust in the office and the criminal justice system.

STRATEGIES AND GOALS:

- Enhance partnerships with law enforcement agencies to secure better outcomes for the community.
- Improve trial strategy and attorney development through education, mentorship, and training.
- Make diversity throughout the office a priority by focusing on hiring.
- Focus on the recruitment and retention of talented attorneys and staff.
- Pursue state and federal grant funding to enhance public safety efforts.
- Strengthen community relations through engagement, transparency, and visibility.

OFFICE OF THE INSPECTOR GENERAL

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

Duval County Charter: Article 1 Chapter 2

Municipal Code: Chapter 602 Part 3

DEPARTMENT VISION:

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

DEPARTMENT MISSION:

Enhancing public trust in government through independent and responsible oversight.

DEPARTMENTAL FUNCTION, STRATEGIES AND GOALS:

OFFICE OF THE INSPECTOR GENERAL

FUNCTION:

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

STRATEGIES AND GOALS:

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

- Execute its mission during FY 24 to address fraud, waste, and abuse complaints in accordance with the highest professional standards. This will be accomplished through maintaining compliance with Commission for Florida Law Enforcement Accreditation (CFA) standards.
- Ensure OIG staff members are acting in accordance with the most current best practices. This will be accomplished through maintaining professional memberships with the Association of Inspectors General, of which the OIG is a national chapter member, and the Institute of Internal Auditors, etc.
- Work collaboratively with Independent Agencies to promote efficiency and effectiveness of government. This will be accomplished through updating and/or developing protocols for reporting fraud, waste, and abuse to the OIG.

PARKS, RECREATION AND COMMUNITY SERVICES

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

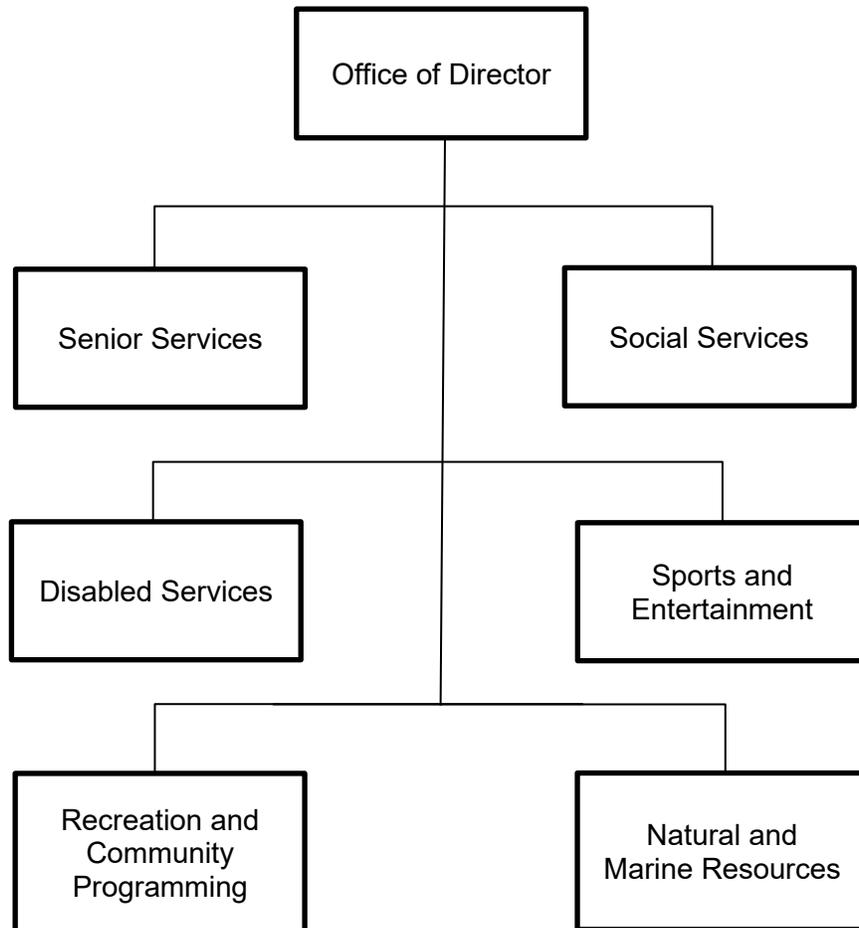
Municipal Code: Chapter 28

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.

STRATEGIES AND GOALS, continued

- Continue to provide technical support to City departments and partner agencies.
- Continue to manage the City's ADA Transition Plan, in accordance with the Department of Justice Settlement of 2018 and the American with Disabilities Act of 1990.
- Continue to provide education via the Disabled Parking Enforcement Program by creating additional literature and partnering with local agencies.
- The Division continues to play 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 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 Sports & Entertainment Division works alongside many community stakeholders to enhance the region's economy by attracting events and opportunities to the First Coast. The Division, with partners such as the JAXSPORTS Council, Visit Jacksonville and the JAX CHAMBER, will continue to identify and recruit a diverse portfolio of events that strategically drive value to the community and make Jacksonville a competitive market for hosting events. The Division is further responsible for directing the city's facility manager (ASM), which manages six city-owned facilities, in achieving the Division's business plan and goals. In addition, the Division manages several lease agreements for facility tenants and event rights holders. For information, visit www.jacksonville.gov.

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, Sea & Sky Airshow, Veterans Day Parade, Downtown Holidays, Light Boat Parade, and the Fourth of July Celebration.
- Continue to support and provide superior service to City of Jacksonville permitted events.

SENIOR SERVICES

FUNCTION:

Chapter 28 Part 6

The core function of the Senior Services Division is to provide activities, programs, and services that support older adults living independently in their homes as long as possible. We accomplish this through a focus on 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 nontraditional 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, continued

- 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:

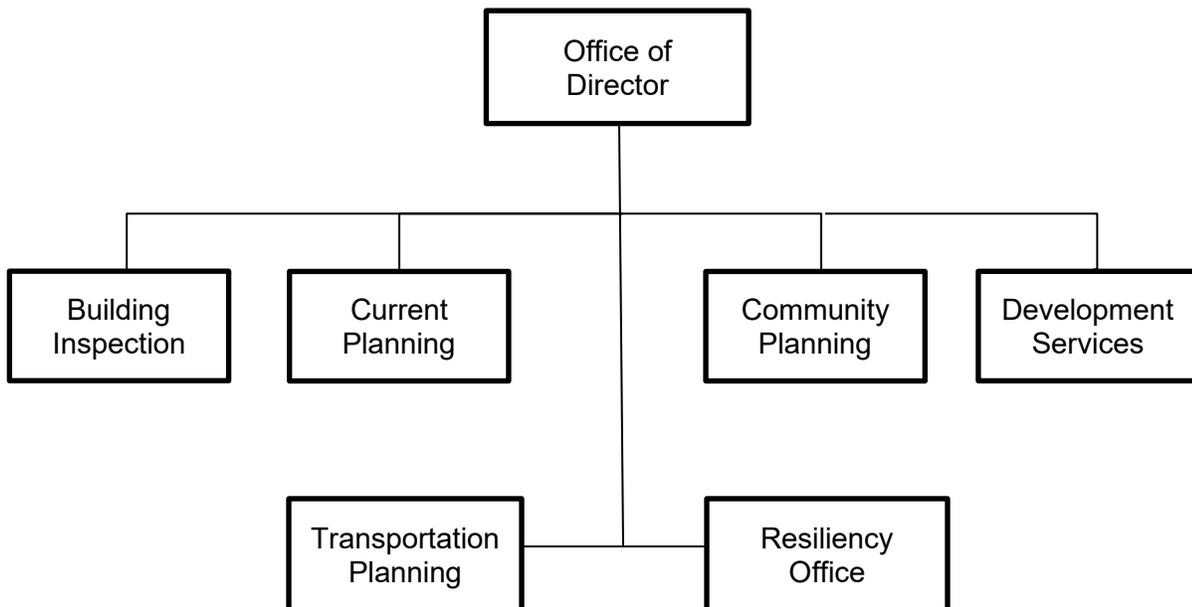
Municipal Code: Chapter 30

DEPARTMENT VISION:

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

DEPARTMENT MISSION:

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



DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

OFFICE OF THE DIRECTOR

FUNCTION:

The Office of the Director of Planning and Development provides technical, financial, managerial, and administrative support to the Department and associated boards and commissions.

STRATEGIES AND GOALS:

For FY 24, the office will continue to provide technical, financial, managerial, and administrative support to the Department's divisions and associated boards and commissions by:

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

BUILDING INSPECTION

FUNCTION:

The Building Inspection Division (BID) is responsible for ensuring that existing and future developments and construction comply with the Florida Building Code and other City of Jacksonville'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 24, the division will fulfill these roles by:

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

COMMUNITY PLANNING

FUNCTION:

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

STRATEGIES AND GOALS:

For FY 24, the division will fulfill these roles by:

- Implementing the 2045 Comprehensive Plan through revisions to the Land Development Regulations.

STRATEGIES AND GOALS, continued

- Processing the 2045 Comprehensive Plan Future Land Use Map and text amendment applications.
- Compiling the annual Capital Improvements Schedule of Projects update in accordance with Florida Statutes Section 163.3177(3)(b).
- Provide 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.
- 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 24, the division will fulfill these roles by:

- Continuing to implement and upgrade the Land Use and Zoning Application Portion (LUZAP), a well-based submittal of zoning applications.
- Continuing to update Chapter 656, Zoning Code, to be consistent with the 2030 Comprehensive Plan.
- Continuing to address short-term growth and development issues through review of proposed zoning changes.

STRATEGIES AND GOALS, continued

- 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 providing professional written recommendations on applications scheduled for public hearings before the Zoning Administrator, Planning Commission (PC), and the Land Use and Zoning Committee (LUZ).
- Administering zoning overlay districts including Downtown, Mayport, Springfield, San Marco, and Riverside-Avondale.
- Providing technical assistance to the LUZ Committee, PC, 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 24, the division will fulfill these roles by:

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

TRANSPORTATION PLANNING

FUNCTION:

The Transportation Planning Division encompasses various activities involving long range transportation planning for 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

FUNCTION, continued

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 24, the division will fulfill these roles by:

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

RESILIENCE OFFICE

FUNCTION:

The Resilience office works toward developing a comprehensive city resilience 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. This strategy will be developed in consultation with city departments, relevant independent authorities, city council, the business community, stakeholder groups, and Jacksonville residents.

STRATEGIES AND GOALS:

For FY 24, the division will fulfill these roles by:

- Taking a rigorous, science-based approach to prioritizing actions and investments that will make Jacksonville more resilient.
- Developing a comprehensive risk and vulnerability assessment that will provide detailed and actionable data on the vulnerabilities of Jacksonville's people, infrastructure, and economy to various shocks, including flooding, heat, wind, and wildfires.

STRATEGIES AND GOALS, continued

- Supporting the development of resilience opportunities, which will be evaluated and prioritized based on how they measurably address risks and achieve our objectives. The final resilience strategy will include a set of implementable actions for achieving Jacksonville's vision for resilience.

PROPERTY APPRAISER

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

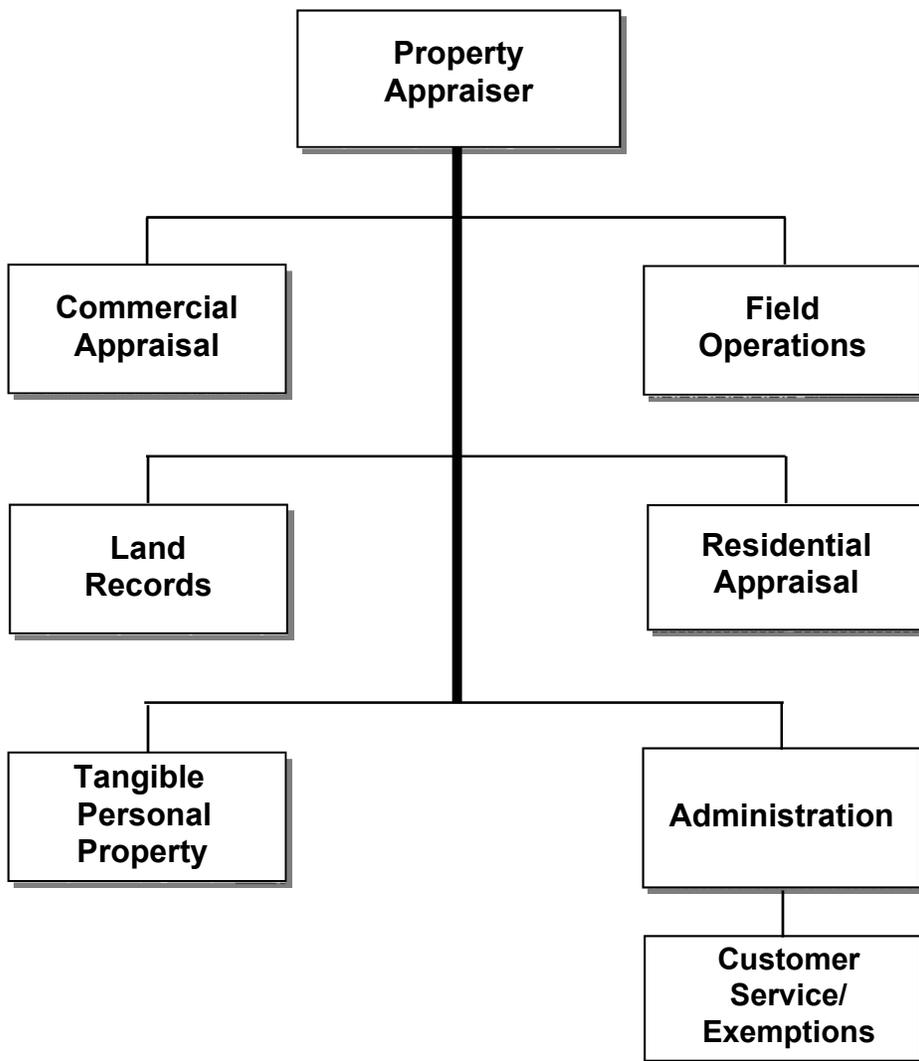
Duval County Charter: Article 10

DEPARTMENT VISION:

To earn the public's trust.

DEPARTMENT MISSION:

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



DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

ADMINISTRATION

FUNCTION:

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

STRATEGIES AND GOALS:

- Information Systems has continued working to make enhancements to our in-house program for Exemption Compliance that combines user input and data from our CAMA system to track potential non-compliance and fraud cases.
- IS continues to assist the VAB with refining the AXIA system for use by our appraisers to access, submit and track their VAB cases.
- PAO employees generously contributed to all the JaxCares supported events throughout the year. This includes the White Towel Drive benefitting the City Rescue Mission, Angel Tree & Stockings for Salvation Army, Thanksgiving Baskets for Daniel Memorial, Mother's Day items for Hubbard House, the Teen Care Cart Campaign, and the Salvation Army Back to School Drive.
- Continued to expand and encourage continuing education by opening Certified Florida Evaluator courses to all positions.
- Continue to monitor systems, and provide enhancements and improvements as needed.
- Continue to encourage employees to participate in JaxCares and PAO initiatives.
- Continue to provide tools for continuing education to all employees.
- Information Systems completed the transition of the GIS Tab of our CAMA application from ArcIMS, an outdated ESRI map server software, to ArcGIS Server earlier this year. This much needed changeover increased office efficiency by eliminating the need for a daily conversion of ArcGIS mapwork done by our Cadastralists into an ArcIMS product able to be consumed by our CAMA application. To facilitate this server change, the CAMA GIS Tab user interface required a complete redesign.

COMMERCIAL

FUNCTION:

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

STRATEGIES AND GOALS:

- Provide annual appraisals for 39,000+ commercial, industrial, and governmental properties in Duval County.
- Efficient use of Axia software and telephonic VAB hearings that streamlines the scheduling process while also providing superior logistics options for all parties.
- Avoided litigation in seven dispute cases through utilization of external data and internal proficiency, thus avoiding costly legal fees.
- Efficient calibration of all cost/income models in an unusually high 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 (quinquennial FUNCTION, continued review). Where geographically suitable, aerial photography is utilized in lieu of physical inspections and continues to yield significant savings. The Field Operations Division's Field Evaluators canvass neighborhoods and respond to customer requests and permits where work is under way or has been completed.

STRATEGIES AND GOALS:

- A total of 104,065 parcels were worked by Field Division personnel. The tasks included were physical inspections, aerial review, parcels input into our CAMA system or drawn from architectural plans.
- Conducted approximately 69,666 physical inspections for residential and commercial properties via on-site inspection and use of aerial imagery.
- Physically inspected approximately 31,813 parcels due quinquennial review, permits (including new construction), and other workflow reviews.
- Posted permit information for approximately 14,286 permits received from the City of Jacksonville and municipalities.
- Drew approximately 3,242 residential houses and commercial buildings from architectural plans (blueprints).
- Three employees from the division were internally promoted to other divisions within the PAO or within the Field Operations Division.
- Six field employees have started working toward earning their Certified Florida Evaluators designation.
- Proactively conduct physical inspections via on-site inspection and use of aerial imagery.
- Continue to meet quinquennial review requirements.
- Continue to post permits received by City of Jacksonville and municipalities.
- Continue to draw houses and buildings from architectural plans.

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 42,463 ownership transfers during the fiscal year ending September 30, 2023.
- Maintains and updates all county property records within five business days following the recording of a Lot and Block property transfer with the Clerk of the Courts.
- Updates county property records within 18 days following the recording of a Same As property transfer with the Clerk of the Courts.
- Updates county property records and GIS maps within 60 days following the recording of a Split/Join property transfer with the Clerk of the Courts.
- Identifies and corrects areas where aerial photographs and ARC / GIS maps have inconsistencies.
- Processed 2023 enacted zoning ordinances to GIS and CAMA within 60 days.

STRATEGIES AND GOALS, continued:

- Continue to update all county property records within five business days following the recording with the Clerk of Courts.
- Continue to update county property records within 18 days following the recording of a Same As property transfer with the Clerk of the Courts.
- Continue to update county property records and GIS maps within 60 days following the recording of a Split/Join property transfer with the Clerk of the Courts.
- Continue to process enacted zoning ordinances to GIS and CAMA within 60 days.
- Proactively maintain GIS and CAMA databases.
- Proactively maintain GIS and CAMA databases.

PERSONAL RECORDS

FUNCTION:

The Personal Records Division, commonly known as the Tangible Personal Property (TPP) Division, is responsible for assessing all 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:

- Conducts the assessment of over 31,000 TPP accounts via mass appraisal.
- Processes all Tangible Personal Property DR-405 Returns received each year – totaling over 12,300 in prior year.
- Conduct at least 100 audits on TPP accounts each year to ensure compliance, accuracy and to detect potential fraud utilizing external audit services company Tax Management Associates and internal Audit Specialist – totaling over 300 audits completed (internally and externally) in prior year.
- Discover new businesses via systematic field canvases, local business news, new business licenses, issued certificates of use and filed build-out permits.
- Mail tax return forms and information regarding TPP tax laws to all new Duval County businesses that pay local business taxes to increase awareness and compliance with TPP reporting requirements.
- Proactively search for new businesses via systematic field canvases, local business news, new business licenses and filed build-out permits.

RESIDENTIAL

FUNCTION:

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

STRATEGIES AND GOALS:

- Provided annual appraisals for more than 356,000 residential properties in Duval County.
- Provided annual appraisals for more than 1,500 agricultural classified properties.
- Processed and valued all parcels within new residential subdivision plats.
- Received, reviewed, and processed approximately 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 provides outreach to property owners who may be eligible for homestead and other exemptions. Staff members from the Customer Service/Exemptions Compliance Division explain the tax roll and various documents to customers and represent the Property Appraiser's Office at community workshops to educate citizens on laws, filing requirements and services.

STRATEGIES AND GOALS:

- Manages more than 198,600 Homestead Exemptions, and more than 6,200 Senior Additional Homestead Exemptions.
- Processed more than 21,000 new exemption applications.
- Assisted more than 49,000 customers who called, e-mailed, or came into the office for service.
- Maintains quality assurance by reviewing and researching information, received through the Exemption Abuse Hotline, performing physical field inspections, and reviewing database queries. In addition, our office analyzes both statewide duplicate social security number records and vital statistics list.
- Conducted approximately 350 audits to ensure non-profit exemption compliance.
- Continue to manage all homestead exemptions and senior additional exemptions.
- Deliver fast processing of new exemption applications.
- Provide quality service to customers who call, e-mail or walk-in to the office.
- Proactively perform quality assurance exercises.
- Proactively search for homestead fraud.

PUBLIC DEFENDER

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

Florida Statute: Chapter 27 Part III

Duval County Charter: Article 12 Section 12.08

DEPARTMENT VISION:

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

DEPARTMENT MISSION:

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

DEPARTMENTAL FUNCTION, STRATEGIES AND GOALS:

FUNCTION:

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

STRATEGIES AND GOALS:

- Increase the efficiency of the Public Defender's Office operation. This will be accomplished through ongoing updates and utilization of software to address emerging needs.
- Provide superior, efficient representation of our clients and respond to the needs for remote court access.

PUBLIC LIBRARY

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

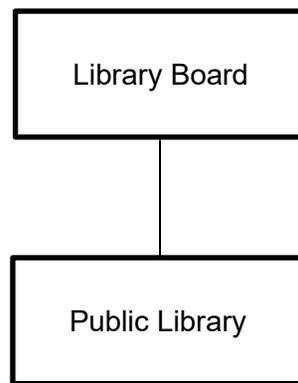
Municipal Code: Chapter 90 and Chapter 662

DEPARTMENT VISION:

Start Here. Go Anywhere!

DEPARTMENT MISSION:

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



DEPARTMENTAL FUNCTION, STRATEGIES AND GOALS:

FUNCTION:

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

Highlights:

- Continued efforts towards 75% of Duval County households using or contributing to the library by the end of the decade (September 30, 2029).
- In FY23, the Library experienced a 15% increase in distinct active cardholder usage, with more than 192,000 individuals using their cards to borrow a book or other informational item, use a library computer, printer or scanner, attend an educational program or reserve meeting or study space. More than 4.6 million activities were logged by Duval residents.
- 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.
- Continued efforts to support the educational success of Jacksonville's youth including the collaborative *JaxKid's Book Club* funded through the Library Foundation of Jacksonville and delivered with assistance from the Kid's Hope Alliance. Duval County Public Schools students continue to enjoy their student library cards, with more than 10,000 students using their cards to log on to library computers or check out materials during the year
- During the past fiscal year, improved customer access and experiences by implementing improvements to curbside pickup, self-checkout (63% of all borrowing), and expanded the hours of the library's centralized call center (the Virtual Branch).

STRATEGIES AND GOALS:

- FY24: 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.
 - Replacing the Library's online catalog, discovery tools and app to deliver a better, more customer-centric experience.
 - Creating and implementing an "At-Home" service that delivers library books and informational materials to customers who are unable (due to disability) to visit the library.

- FY24: Collaboratively impact the community. This will be accomplished by:
 - Supporting Mayor Deegan's City-wide reading initiative kicking off in January 2024.
 - 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 24
 - Implement plan for collaborative community initiatives that improve community perceptions of the Library.
 - Creating mobile and outreach options that deliver library services to non-library spaces.

- FY24: 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.
 - Continuing to develop and expand the Library's budget monitoring process.
 - Increasing grant funds received by creating an enhanced grant identification and application process.
 - Implementing an RFID-based system to enhance logistics, efficiency and customer self-service.

PUBLIC WORKS

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

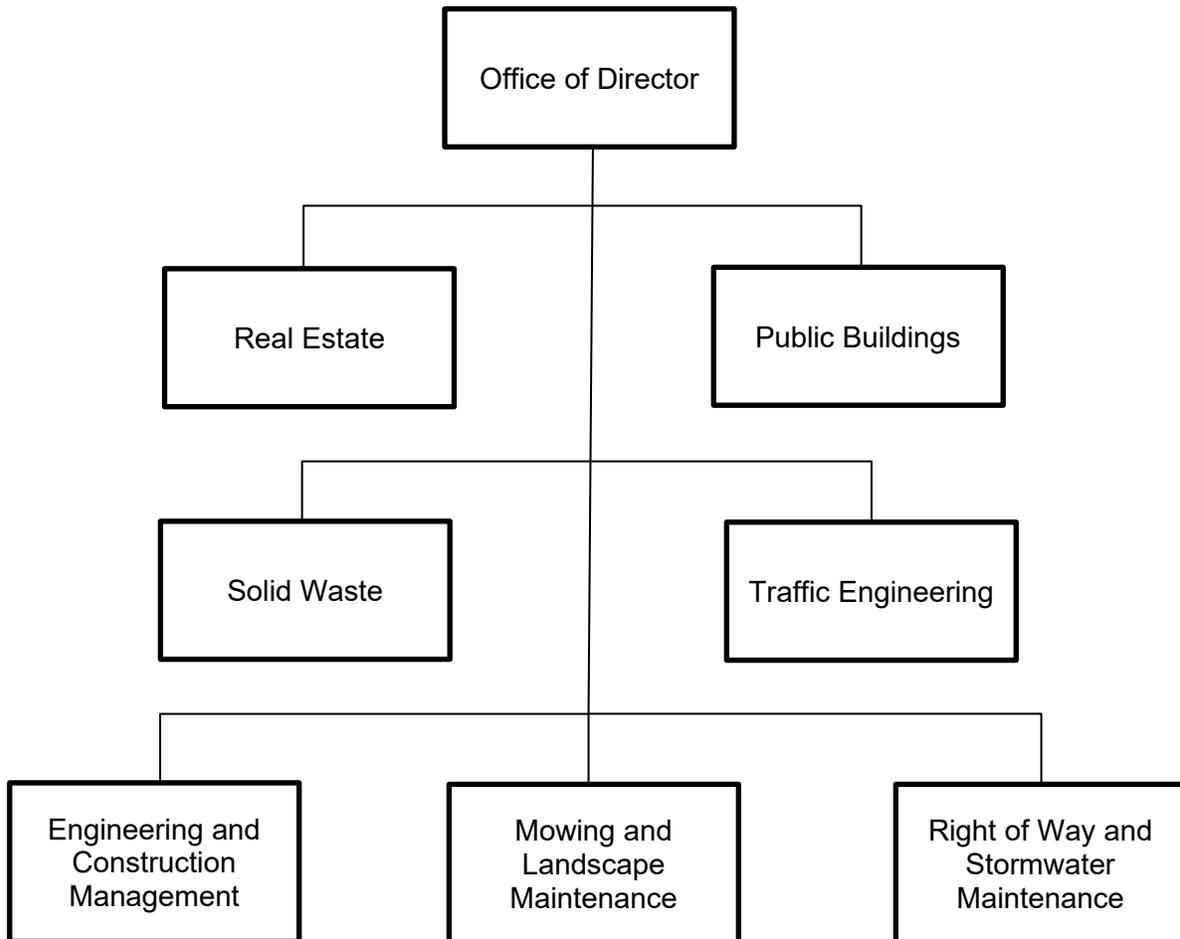
Municipal Code: Chapter 32

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 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.

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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:

- 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. \$89,343 was used in FY 23 to repair vandalized MEO AC repairs.
- 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 3,737 miles of paved roadways, including sidewalk and curb and gutter where present, approximately 1,200 miles of roadside and outfall drainage ditches, and 10 stormwater pump stations and storm drain pipes present throughout the City.
- Repair and replace cracked and damaged sidewalks throughout the City.

SOLID WASTE

FUNCTION:

Chapter 32 Part 6

The Solid Waste Division manages 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.
- 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:

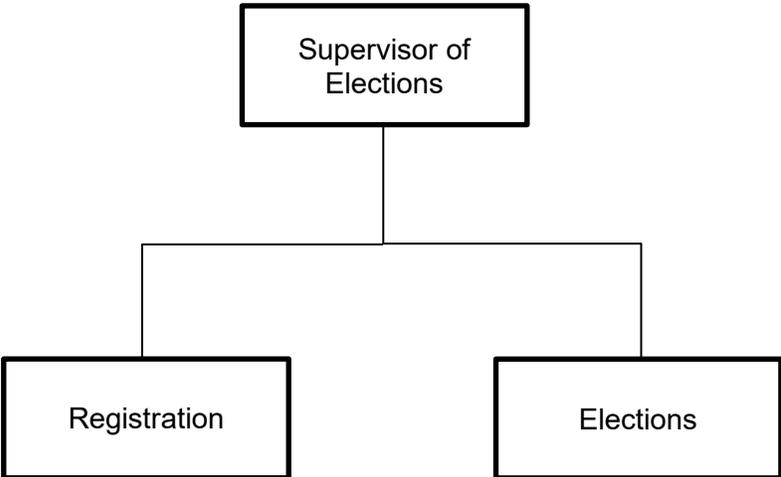
Duval County Charter: Article 9

DEPARTMENT VISION:

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

DEPARTMENT MISSION:

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



DIVISIONAL FUNCTION, STRATEGIES AND GOALS:

ELECTIONS

FUNCTION:

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

STRATEGIES AND GOALS:

- Conducting two county-wide elections.
- Implementing new voting technology and equipment
- Continuing to harden all equipment and facilities against outside threats.

REGISTRATION

FUNCTION:

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

STRATEGIES AND GOALS:

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

TAX COLLECTOR

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

Duval County Charter: Article 11

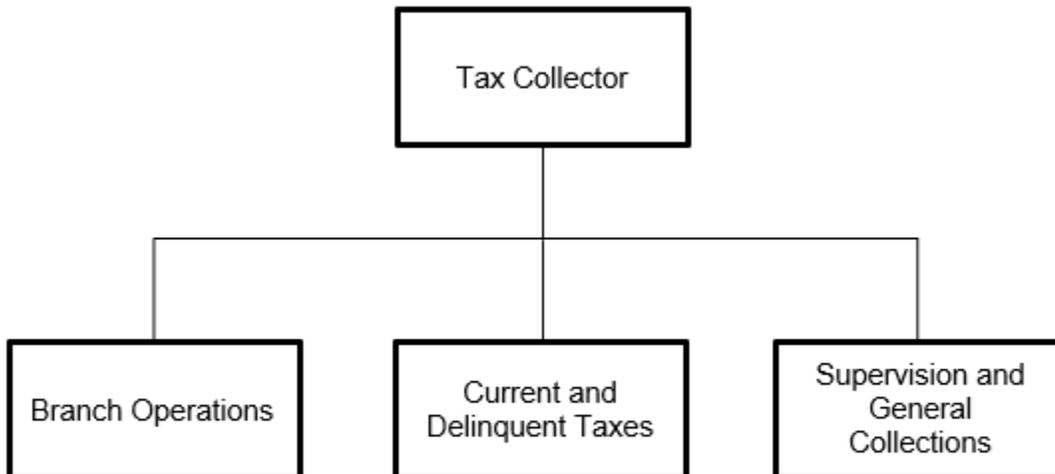
Municipal Code: Chapter 40

DEPARTMENT VISION:

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

DEPARTMENT MISSION:

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



DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

To continue to attract and retain talented employees, the Tax Collector proposed increasing pay by 7 percent across the organization in FY 24 to better align the Tax Collector's pay with that offered by surrounding counties and help prevent the loss of trained employees to neighboring counties.

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 23, the Division implemented a new chatbot function on the Tax Collector website to answer questions, guide users through the website and provide specific help to customers using an online around-the-clock chatting service.

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 24, the Division anticipates collecting more than \$1.6 billion in property taxes and more than \$7 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 24, the Duval County Tax Collector's office anticipates collecting and distributing more than \$2.7 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.

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

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

Jacksonville 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 and trails. 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 arts 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 four Fortune 500® company headquarters: Fidelity National Financial, Inc., Fidelity National Information Services, CSX, and Landstar System, Inc. Fidelity National Financial, Inc., currently ranked number 359, is a leading provider of title insurance, specialty insurance and claims

management services. Fidelity National Information Services, ranked number 283, is one of the world's largest payments and processing businesses. CSX, ranked 279, provides rail-based transportation services in North America. Landstar System, Inc., ranked 489, is a transportation services company specializing in logistics and more specifically third-party logistics.

Military Connections

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

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

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

The 125th Fighter Wing (125 FW) is the nation's largest unit of the Florida Air National Guard and 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.

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FORM OF GOVERNMENT

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

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

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

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

FACT SHEET

Duval County Population 1,033,090

City Area 840.1 square miles

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

	Budget Comparisons		
	FY 21-22	FY 22-23	FY 23-24
General Fund Budget	1,531,720,546	1,688,321,269	1,918,878,861
Net General Fund Budget (Net of Transfers)	1,087,845,807	1,142,141,770	1,297,297,483
Total City Budget	3,457,971,304	3,829,314,010	3,978,157,148
Total Net City Budget (Includes Misc Federal Programs)	2,493,273,507	2,693,263,226	2,852,613,942
Ad Valorem Taxes (GSD)	838,978,268	945,249,142	1,067,516,947
City Employees			
Other	3,669	3,696	3,722
Correction Officers	755	763	751
Fire and Rescue	1,561	1,656	1,786
Police Officers	<u>1,766</u>	<u>1,753</u>	<u>1,835</u>
Total Number of City Employees	7,751	7,868	8,094
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

2023-2024 BUDGET HIGHLIGHTS



FISCAL OUTLOOK

- General Fund Budget: \$1.752 billion
- Capital Improvement Plan: \$423 million
- The Capital Improvement Plan (CIP) includes \$64 million in PayGo Funds, a 156% increase from the previous year.
- \$20 million has been reserved for future capital projects
- A \$3 million contingency fund has been established.

INFRASTRUCTURE

- \$26.8 million for roadway improvements, a 67% increase from the previous year.
- \$13.6 million for sidewalk and crosswalk improvements, a 78% increase from the previous year.
- \$2 million to ensure ADA compliance and sidewalks across the county.
- \$21.7 million for mowing and landscape maintenance, a 95% increase from the previous year.
- \$17.5 million for continued septic tank removal, with an additional \$1 million for education and incentive programs regarding septic tank removal.
- A combined \$45 million for transformative projects on the Northbank in Downtown.
- \$9 million in continued investment in the Emerald Trail.
- \$8.5 million for park upgrades.
- \$500,000 for pool maintenance.
- \$13 million to fund renovations and improvements at event and concert spaces, like the Prime Osborne Convention Center, Ritz Theatre, and 121 Financial Ballpark.

ECONOMY

- \$1.28 million for small business development support.
- \$108,000 to the University of North Florida (UNF) Small Business Development Center.
- \$21.72 million for advancements to the planning, permitting, inspection processes including 4 new staff positions and enhanced technology.

COMMUNITY OUTREACH

- \$9 million in Public Service Grants to help bridge the gap in service areas, a \$3 million increase from the previous year.
- \$25 million to implement recommendations from the 7 Community Task Forces put together during the Mayoral Transition.
- \$7.5 million for Health, Housing, and Homelessness programs.

PUBLIC SAFETY

- \$7.8 million to the Jacksonville Sheriff's Office (JSO) for 40 new Police Officers and 18 non-uniformed positions.
- 66 new vehicles to JSO from the existing City Motor Pool.
- \$3 million towards capital improvements for the Police Memorial Building.
- Funding for 60 new positions at the Jacksonville Fire and Rescue Department (JFRD).
- \$31 million of Capital Improvement Plan (CIP) budget for new fire stations.
- 4.25% raise for police officers and firefighters.

HEALTH

- A combined \$65 million to UF Health for service expansion and capital improvements.
- Added 2 senior health executive positions, including the first ever Chief Health Officer.

ART, CULTURE, AND ENTERTAINMENT

- \$8.25 million for the Cultural Council of Jacksonville, a \$3 million increase from the previous year.
- \$250,000 for the Bethune Cookman vs. Southern University Football Game.
- \$184,000 for the Bob Hayes Invitational Track and Field Meet.

YOUTH AND LITERACY

- A \$5 million increase to the Kids Hope Alliance (KHA) to expand services and programming.
- A combined \$5.5 million to the Jacksonville Public Library (JPL) to expand services and fund capital improvements to libraries across the city.

RESILIENCE

- \$10 million for resilience infrastructure and staff to implement priorities and recommendations from ongoing vulnerability studies.
- \$12 million towards drainage systems and stormwater maintenance.
- \$16.5 million for bridge repair and bulkhead replacements.
- \$15.2 million for the LaSalle Street outfall.
- \$7 million for the McCoys Creek outfall.
- \$4.5 million for countywide outfalls and ditches.
- \$20 million in the Tree Replacement Trust Fund, coupled with \$1.5 million in funding for tree maintenance will help plant shade trees and lower temperatures.

FUTURE FISCAL CHALLENGES AND RESOLUTIONS

Personnel Costs

Health Care Costs:

Rising health care costs continue to be an inflationary concern. Combined with ongoing cost containment initiatives, the City has contributed additional funding to the City's group health sub fund in an effort to minimize the impact on employee costs. The City recognizes that competitive health care benefits continue to be a driver of employee satisfaction and retention.

Collective Bargaining:

Fiscal year 2023-2024 is the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters and the Fraternal Order of Police. Collective bargaining for successor agreements will commence in the coming months with the expectation of new labor agreements in place by October 1, 2024. Relationships with the City's unions remain strong, and the City fully expects to reach competitive agreements that meet employee needs while being mindful of costs and the expected disinflationary environment expected in 2024 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 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.

Capital Improvements and Maintenance

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

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

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

Pay-Go Funding:

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 help fund public transportation operations and maintenance, roadway and right-of-way maintenance and drainage, streetlight installation, operation, maintenance, and repair, traffic signs, traffic engineering, signalization, and pavement markings installation, operation, and repair, bridge maintenance and operation, and debt service for capital projects including construction or reconstruction of roads and sidewalks.

General Operating Revenue – The fiscal year 2023-2024 budget includes a \$23,460,905 transfer of general operating revenue to fund capital projects, an increase of \$13,283,195 over the prior fiscal year. The ongoing focus will be to continue increasing pay-go funding for capital projects in an effort to reduce borrowing for capital maintenance items.

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 is scheduled to expire in FY30. The City and the Jaguars have entered into negotiations to discuss stadium renovations. Any agreement between the City and the Jaguars on stadium renovations will include an extension of the stadium lease.

Sheriff’s Office Capital Projects - The City Council recently 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. These projects appear on the capital improvement plan in the beyond 5th. A decision to move forward with these projects would be contingent on updated construction costs weighed against other priorities.

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 will perform a detailed review of previously authorized projects.

Financial Health

Following the Global Financial Crisis in the late 2000’s, the U.S. economy has rebounded and seen continued and steady growth. The City of Jacksonville’s local economy has also greatly benefitted from the strong national economy. With 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 particular period of growth is one of the longest on record. An economic downturn at some point is inevitable, and the City recognizes that it must be prepared to withstand its eventuality.

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

- Closed the City’s underfunded pension plans to new hires, identified a future dedicated funding source, and reduced present-day contribution requirements that were placing considerable strain on City budgets.
- Paid down hundreds of millions in debt and refinanced millions more at lower rates, significantly reducing annual debt service and freeing up funds for other purposes.
- More than doubled general fund 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 headwinds in the coming years. Emphasis is being placed on smart investments in infrastructure and public safety, keeping costs low, maintaining cost flexibility, and padding reserves.

Climate Change and Resiliency

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 FY 20 with a Storm Resiliency and Infrastructure Development Review Committee and the Council Special Committee on Resiliency. Legislation was passed to update building codes for new construction so that future development would be protected from flooding and high winds.

Resiliency Office:

In FY 21 the City created a Resilience Office and a Chief Resilience Officer within the Planning and Development Department. Since that time, the Resilience Office has undergone an extensive planning process which included a detailed vulnerability assessment that produced a comprehensive resilience strategy, a detailed vulnerability assessment, and evaluated future growth and risk scenarios. The FY 24 budget includes three additional positions for the Resilience Office and an additional \$300,000 to fund a floodplain review consultant as well as FEMA re-certification citywide. Over the last two years, the Resilience Office has brought 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 5-year capital improvement plan includes a total of \$50 million for resilience infrastructure improvements. Of that funding, \$1.6 million supported the development of the City's first resilience strategy and vulnerability assessment and \$2.6 million is currently allocated for the development of a citywide probabilistic compound flood model and real-time forecasting system. This system will be able to report on each CIP project to ensure that we are building infrastructure to withstand the complex flood risks in Jacksonville. Over the next 6 to 8 months, the City will be using early outputs from the compound flood model to identify a suite of green infrastructure projects to address stormwater flooding from high intensity rainfall events. Going forward, the Resilience Office will be working with Public Works to update the City's design standards to ensure that the City is deploying multi-benefit projects.

THE ANNUAL BUDGET

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

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

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

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

BUDGETARY ENTITY

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

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

FINANCIAL POLICIES

Budgetary Policies

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

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

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

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

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

As adopted by the City Council, the annual budget is in the form of an ordinance which contains estimated revenue and other financial sources, any revenue restrictions, special provisions which apply to miscellaneous appropriations and departmental capital outlay, authorizations of full-time positions and temporary employee hours, and any amendments to the Ordinance Code that may be related to the budget. Incorporated as integral parts of the Annual Budget Ordinance are the following schedules that specify the City's budget 2023-504-E:

- Budgeted Revenues, Expenditures and Reserves Summary
- FY 2024 - 2028 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 (FY24–28) – Information Only

As implemented by the Mayor and the department of Finance and Administration, the budget is delineated down to the individual activity level. Managers are provided with maximum permissible expenditures by account within 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 (2023-505-E) that travels with the Annual Budget (2023-504-E) through Council and Council committees. Section 122.603 of the municipal code requires the Finance and Administration department to meet with all departments to begin the Capital Improvement Plan process no later than January 15 of each year. The Capital Improvement Plan is designed to promote long-range operating financial planning and provide for capital projects to be carried out in accordance with predetermined priorities of need and affordability. The Plan includes the project's estimated cost and its funding source. The Capital Improvement Plan must be adopted concurrently with the Annual Budget prior to the commencement of the fiscal year (October 1st). In addition, Section 106.109 of the City's Municipal Code provides that the Five Year Capital 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 maximum may be re-allocated to other departments or functions as may be necessary for the efficient operation of the government without Council approval. Section 106.4229 (c) requires the Mayor, through her/his Chief Financial Officer, to report and certify on a quarterly basis that the Citywide employee caps are accurate and comply with the budgetary allowance for each subfund and department of the city. The report shows employee cap by subfund 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 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 5% to 7% 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 \$1,000 or more and has an expected life of more than one year. Each item of tangible personal property owned by the city which it is practicable to identify by marking shall be marked in the manner required by the State Auditor General and entered on a property record containing the information required by the Auditor General. A complete physical inventory of all tangible personal property shall be taken annually, and the date of the inventory shall be entered on the property. The inventory shall be compared with the property record and discrepancies shall be traced and reconciled. An inventory shall also be taken whenever there is a change in accountable officers. 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 subfunds are included below.

Governmental Funds

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

General Fund

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

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

Special Revenue Funds

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

Debt Service Funds

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

Capital Project Funds

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

Proprietary Funds

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

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

Fiduciary Funds

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

MAJOR CITY REVENUES

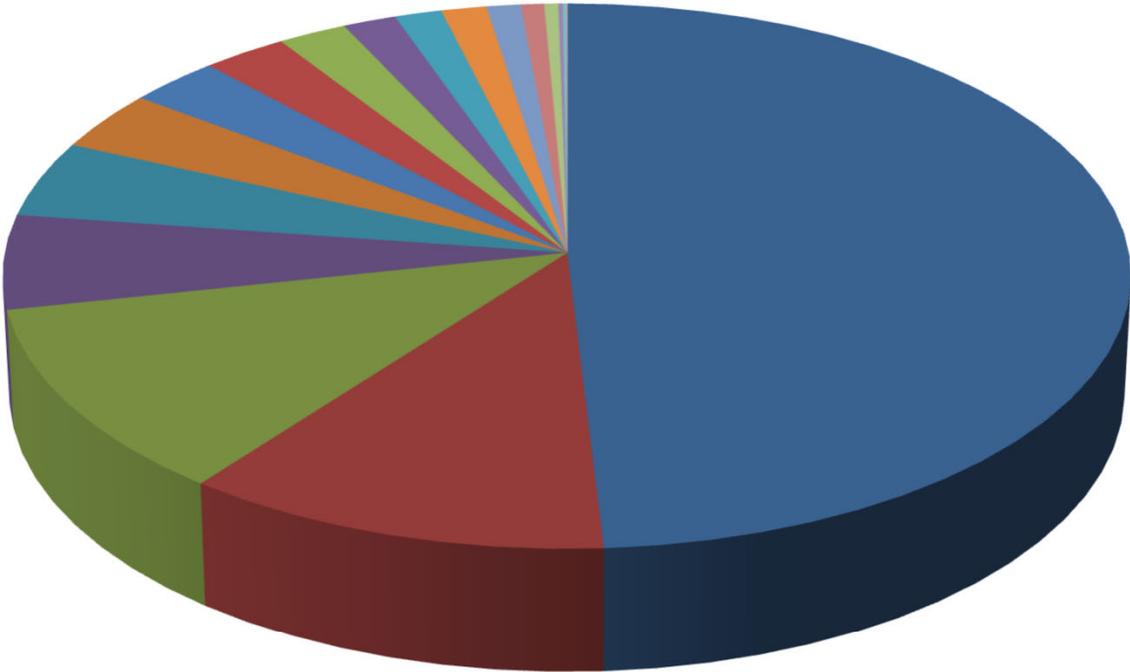
The City of Jacksonville has multiple revenue sources to fund the City of Jacksonville's services. The methods used to project those revenues include historical trends of ten years or more, estimates from the State of Florida for revenues it collects and disburses, and analyzing the current and expected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

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

Category	FY24 Approved	Percent of Total
	\$2,176,267,211	100.00%
Ad Valorem Taxes	1,067,516,917	49.07%
Local Option Sales Tax	246,633,275	11.33%
State Shared Revenue	245,451,551	11.28%
Charges for Services	121,665,301	5.59%
Utility Service Tax	98,205,952	4.51%
Solid Waste / Stormwater User Fees	76,487,226	3.51%
Franchise Fees	62,494,366	2.87%
Local Option Fuel Tax	57,714,474	2.65%
Miscellaneous Revenue	46,946,124	2.16%
Net Transport Revenue	36,127,375	1.66%
Bed / Tourist Development Tax	31,857,083	1.46%
Communication Service Tax	30,783,890	1.41%
Investment Pool / Interest Earnings	23,074,788	1.06%
Inspection Fees	15,761,000	0.72%
Other Taxes	9,430,541	0.43%
Permits and Fees	2,985,752	0.14%
Fines and Forfeits	2,350,109	0.11%
Intergovernmental Revenue	581,487	0.03%
Impact Fees and Special Assessments	200,000	0.01%

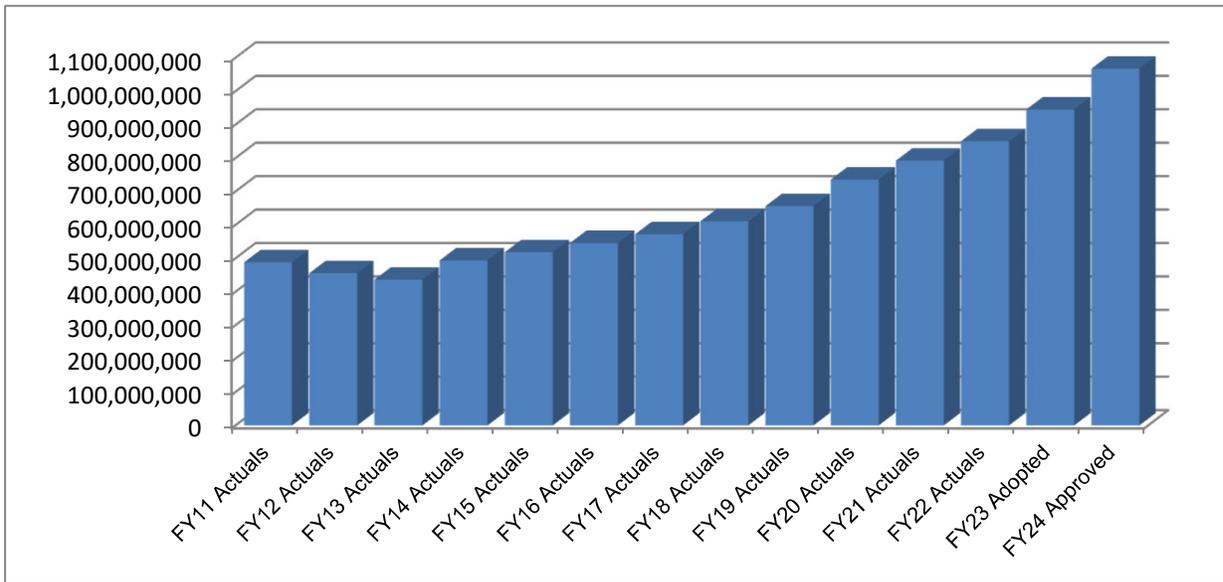
FISCAL YEAR 2023-2024 REVENUE PIE CHART

(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 49.07% of the City of Jacksonville's annual recurring revenues and 60.72% of the General Fund – General Services District (GSD) total revenue. The percentage of General Fund revenues derived from property taxes continues to increase reflecting the increase in housing values and new construction. Property taxes are levied against real estate and certain tangible personal, non-real estate property held for commercial purposes as well as railway track property owned by railroad companies. Revenue estimates used in the annual budget are mathematical exercises dictated by state law and driven by factors (assessed values, exemptions, etc.) that are not definitively known at the time the revenue assumptions are made.

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

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

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

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

The second public hearing is scheduled to take place in September within 15 days of the first public hearing, prior to the beginning of the new fiscal year on October 1st. At the final public hearing, the tentative millage and budget are again discussed, and then a final millage rate and budget are adopted by the governing body. The final adopted millage rate cannot be higher than the tentative millage rate adopted at the first public hearing. The fiscal year 2023-2024 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.

For eleven 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 current ten year average growth is 8.1%.

STATE SHARED REVENUE

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

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

Revenue	FY24 Approved	Percent of Total
	\$245,451,551	100.00%
Local Government Half Cent Sales Tax FS 21861	140,940,093	57.45%
Revenue Shared - Municipal Sales Tax FS 212206d5	38,473,465	15.67%
Revenue Shared - County FS 212206d4	35,490,418	14.46%
Municipal Fuel Tax FS 206411c	8,331,237	3.39%
Revenue Shared - Population FS 218232	6,446,482	2.63%
Constitutional Fuel Tax FS 206411a	4,500,101	1.83%
50% of 5th & 6th Cent Gas Tax	4,500,101	1.83%
County Fuel Tax FS 206411b	4,417,814	1.80%
Alcoholic Beverage Licenses FS 561342	819,052	0.33%
Auto License Air Pollution Control Fee	691,460	0.28%
1-17 Cigarette Tax FS 21002	300,507	0.12%
Mobile Home Licenses FS 32008	253,002	0.10%
Insurance Agent Licenses FS 624501	239,483	0.10%
Municipal Fuel Tax Refund FS 206414	35,000	0.01%
County Fuel Tax Refund FS 206414	8,000	0.00%
Special Fuel and Motor Fuel Use Tax	5,336	0.00%

Local Government Half Cent Sales Tax FS 21861

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

Covid significantly impacted this revenue in FY 20 with a 3.8% reduction 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 Covid impact of FY 20. FY 22 also had double digit increases over the prior year of 12.7%. With Covid recovery behind us, the growth going forward should return to historical increases of between 2% and 4%.

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 Covid impact of FY 20. FY 22 also had double digit increases over the prior year of 30.7%. FY 23 showed slowing growth with a 7.4% increase over the prior year. The State of Florida increase the percentage split for these revenues, therefore FY 24 actuals will include normal growth and the one-time impact of this change.

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 Covid impact of FY 20. FY 22 had double digit increases over the prior year of 22.4%. FY 23 showed slowing growth with a 1.9% increase over the prior year. The State of Florida decreased the percentage split for this revenue, from 20.10% to 18.00%, therefore FY 24 budget anticipates a one-time decrease from the prior year.

Revenue Shared - Population FS 218232

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

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

LOCAL OPTION SALES TAX

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

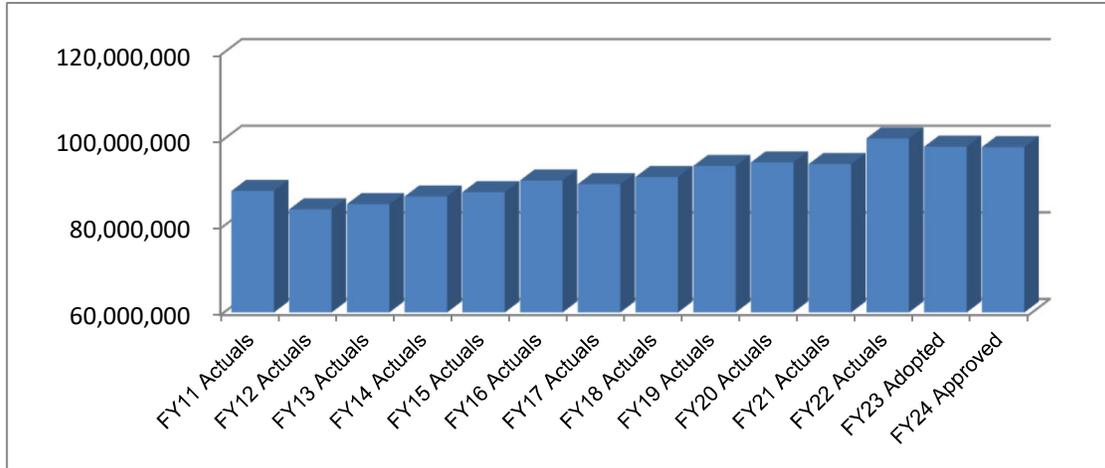
Tax for Toll: On August 11, 1989, Jacksonville citizens voted for the removal of all tolls from city bridges and certain roads and replaced the toll revenues with a local option half-cent transportation sales tax. This tax provides a permanent source of funds for the construction and maintenance of the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

The state publishes annual estimates of revenue for each jurisdiction in early to late July which, if received in time, are used as a "reasonableness" check against the budgeted amount. This revenue has seen consistent growth, averaging 4.9% until FY 19-20 when Covid significantly impacted this revenue causing a 2.2% reduction from the prior year. Covid recovery saw increases in FY 21 of 14.4% and FY 22 of 15.7%. FY 23 actuals are on pace to come in at a 3% increase over the prior year. The FY 24 budget anticipates that growth, going forward, will return to a historical level.

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

The annual budget only appropriates sufficient revenue budget to cover the annual debt service costs and does not reflect the revenues actual performance. The FY 23 and FY 24 budgets had 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.

UTILITY SERVICE TAX



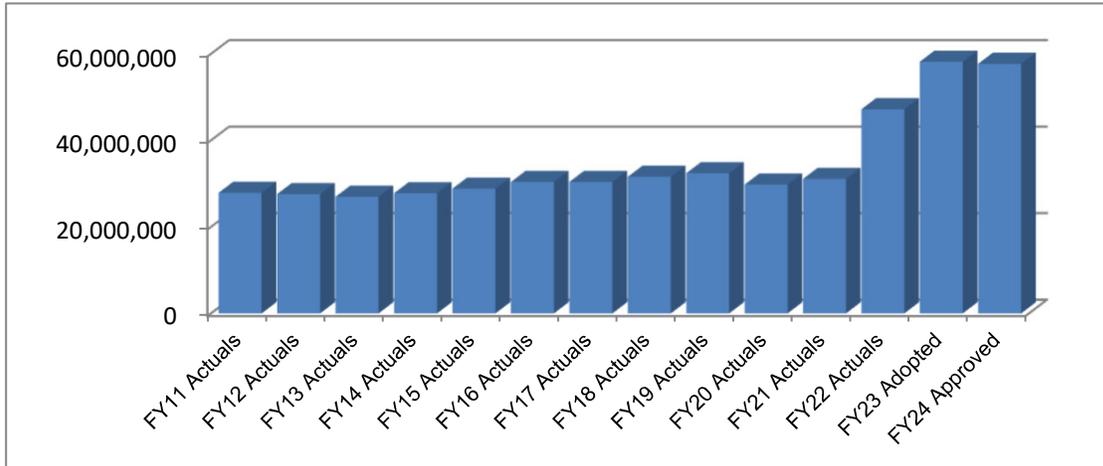
The City levies a 10% public service tax on the sales of water, electric, and natural gas allowed by Florida Statute 116.231. Estimates are typically based on historical trends which take into consideration the effects of weather upon the various utilities as well as the growth in the number of users.

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

FRANCHISE FEES

The city receives franchise fees resulting from agreements for natural gas and manufactured gas distributors for years. In April 2008, the city began collecting a 3% franchise fee on electric, water and sewer services from JEA pursuant to code section 21.07. The revenues from the franchise fee represent the vast majority of the revenue that is projected from this source. The City estimates the franchise fee based on historical performance and uses the estimates from JEA as a reasonableness check. The five year average growth is only 4.7%. Covid flattened the growth in FY 20 and FY 21. FY 22 and FY 23 budgets assumed relatively no growth. However, actuals in FY 22 come in 16.4% higher than the prior year. The FY 24 budget takes this into account reflecting a 13.1% increase over that flat FY 23 budget amount.

LOCAL OPTION FUEL TAXES



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

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

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

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

Covid negatively impacted FY 20 actuals finishing the year down 8.1%. The FY 22 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. The FY 24 budget is flat.

COMMUNICATION SERVICE TAX

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

This revenue source declined through FY 21 and remained relatively flat in FY22. The FY 23 budget assumed a 2.3% decrease from FY 22 actuals. However, FY 23 actuals are on pace to exceed that budget by 5%. Taking this into account, the FY 24 budget reflects a 6.8% increase over the FY 23 budget amount.

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 subfund 47105
- * Two percent goes to the Sports Complex Capital Maintenance subfund 46101

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

Covid severely impacted this revenue source. The FY 20 actuals came in 26.7% lower than the prior year. However, FY 21 and FY 22 actuals rebounded and outperformed the prior year by 19.3% and 33.2% respectively. The FY 22 budget process, which occurs before the close of FY 21, was therefore underestimated. The FY 23 budget estimate assumed that FY 22 actuals and a return to normal growth and was therefore understated. The FY 24 budget takes this into account reflecting a 13.7% increase over the understated FY 23 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.

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

Office of the Sheriff F.S 30.49(12)

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

Property Appraiser F.S. 195.087

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

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

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

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

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

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

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

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

BUDGET PROCESS

Legal Requirements

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

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

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

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

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

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

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

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

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

Preparation of the Mayor's Proposed Budget

The process begins with the a review of the General Fund – General Services District fund revenue and expenditure projections produced by the Budget Office and included in the annual budget ordinance (schedule B3), with special emphasis on the upcoming fiscal year. Meetings with the Mayor and 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 original budget and staffing level reports. The departments have approximately four weeks to prepare current service level requests and return them to the Budget Office, using the forms and reports supplied by the Budget Office. Requests for enhancements including

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

Upon submission of the departmental budget requests, the Budget Office reviews each request and meets with each department to discuss their proposed budgets. The Budget Office will revise the proposed budget as necessary to reflect, as closely as possible, the cost to provide the same service level in the upcoming fiscal year. Any service level enhancements, operating capital items and/or items which that the Budget Office and the department or constitutional officer cannot agree are part of current service level must be approved for inclusion in the budget by the Mayor's Budget Review Committee or MBRC.

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

The Mayor's Proposed Budget is presented to the City Council on or before July 15th; the budget ordinance, millage levy 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>
2023-500-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.
2023-501-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).
2023-502-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).
2023-503-E	Ordinance establishing the millage rate to be levied by the consolidated government for Urban Services District 5 (Baldwin).
2023-504-E	Ordinance approving the budget for the City of Jacksonville and its Independent Agencies.
2023-505-E	Ordinance adopting the City of Jacksonville’s five-year capital improvement plan
2023-507-E	Ordinance adopting the City of Jacksonville’s five-year IT system development plan

Funding placed into a designated contingency within 2023-504-E with separate legislation filed due to potential Council Member conflict.

2023-509-E	Public Service Grant funding
2023-511-E	Kids Hope Alliance program funding
2023-512-E	Jacksonville Sheriff’s Office inmate health care contract funding
2023-514-E	James Weldon Johnson Park contract funding
2023-569-E	Supervisor of Elections polling location rentals funding
2023-606-E	Northeast Florida Fire Watch Council funding
2023-607-E	Council Member positions and personnel funding (removed the 19 City Council positions from the annual budget)
2023-608-E	White Harvest Farms Culinary Vocational Training Program funding

FINANCIAL CONDITION
PROJECTED FUND BALANCES AT SEPTEMBER 30, 2024
(in thousands)

	<u>General Funds</u>	<u>Special Revenue Funds</u>	<u>Enterprise Funds</u>	<u>Internal Service Funds</u>	<u>Fiscal Year 2023-24 Totals</u>
ESTIMATED BEG FUND BALANCE	\$ 462,496	\$ 551,851	\$ 441,357	\$ 474,282	\$1,929,986
BUDGETED SOURCES:					
Property Taxes	1,030,384	37,133	0	0	1,067,517
Other Taxes	137,087	315,288	22,250	0	474,625
Permits, Fees and Special Assessments	48,644	18,399	14,399	0	81,441
Intergovernmental Revenue	581	0	0	0	581
State Shared Revenue	240,260	5,192	0	0	245,452
Charges for Services	88,513	17,948	134,513	463,303	704,277
Fines and Forfeits	1,306	677	367	0	2,350
Miscellaneous Revenue	34,513	10,923	17,881	6,704	70,021
Other Sources	15,000	0	1,550	4,226	20,776
Transfers From Other Funds	29,953	60,805	125,085	0	215,843
Transfers From Component Units	134,735	22,722	0	0	157,457
Total Sources	<u>1,760,978</u>	<u>489,085</u>	<u>316,045</u>	<u>474,233</u>	<u>3,040,341</u>
BUDGETED USES:					
Personnel Expenses	976,441	27,693	33,842	44,126	1,082,102
Operating Expenses	392,484	52,539	170,152	290,250	905,424
Capital Outlay	7,193	34,104	22,393	44,680	108,370
Debt Service	105,659	117,627	56,222	96,142	375,650
Grants, Aids & Contributions	86,541	256,888	0	269	343,698
Transfers to Other Funds	190,650	292	24,622	2,146	217,709
Other Uses	6,522	2,277	3,640	4,728	17,167
Total Uses	<u>1,765,488</u>	<u>491,420</u>	<u>310,871</u>	<u>482,341</u>	<u>3,050,120</u>
Projected Ending Fund Balance	<u>\$457,986</u>	<u>\$549,517</u>	<u>\$446,531</u>	<u>\$466,174</u>	<u>\$1,920,207</u>
Percentage Change:	(1.0%)	(0.4%)	1.2%	(1.7%)	(0.5%)

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 November 14, 2023 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.

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, 2021 (Restated Amounts From FY21-22 ACFR)					
Fund Balance, Beginning of Year	\$ 339,936	\$ 409,387	\$ 367,579	\$ 241,665	\$ 1,358,567
Operating - Rev/(Exp)					
Revenues	1,363,344	461,864	155,555	325,764	2,306,527
Expenditures	(1,185,433)	(423,111)	(172,391)	(333,033)	(2,113,968)
Operating Income (Loss)	177,911	38,753	(16,836)	(7,269)	192,559
Non Operating - Rev/(Exp)					
Transfers In	16,351	39,063	40,138	3,000	98,552
Transfers Out	(127,705)	(81,810)	(13,283)	(7,158)	(229,956)
Long Term Debt Issued / Other	1,300	0	(5,397)	7,740	3,643
Fund Balance, End of Year	<u>\$ 407,793</u>	<u>\$ 405,393</u>	<u>\$ 372,201</u>	<u>\$ 237,978</u>	<u>\$ 1,423,365</u>
FISCAL YEAR ENDED SEPT 30, 2022					
Fund Balance, Beginning of Year (Restated)	\$ 407,793	\$ 405,393	\$ 372,201	\$ 237,978	\$ 1,423,365
Operating - Rev/(Exp)					
Revenues	1,409,145	601,824	200,770	349,244	2,560,983
Expenditures	(1,262,964)	(495,241)	(195,991)	(357,319)	(2,311,515)
Operating Income (Loss)	146,181	106,583	4,779	(8,075)	249,468
Non Operating - Rev/(Exp)					
Transfers In	16,460	42,409	53,916	1,936	114,721
Transfers Out	(118,674)	(70,434)	(20,382)	(3,948)	(213,438)
Long Term Debt Issued/Capital Contributions	6,849	32,012	(10,944)	(19,665)	8,252
Fund Balance, End of Year	<u>\$ 458,609</u>	<u>\$ 515,963</u>	<u>\$ 399,570</u>	<u>\$ 208,226</u>	<u>\$ 1,582,368</u>
FISCAL YEAR ENDED SEPT 30, 2023					
Fund Balance, Beginning of Year - Estimated *	\$ 458,609	\$ 515,963	\$ 399,570	\$ 208,226	\$ 1,582,368
Operating - Rev/(Exp)					
Revenues	1,540,515	593,769	201,795	377,030	2,713,109
Expenditures	(1,392,497)	(550,256)	(260,432)	(388,337)	(2,591,522)
Operating Income (Loss)	148,018	43,513	(58,637)	(11,307)	121,587
Non Operating - Rev/(Exp)					
Transfers In	26,796	59,135	85,275	17,220	188,426
Transfers Out	(170,927)	(66,760)	(7,155)	(2,781)	(247,623)
Long Term Debt Issued/Capital Contributions	0	0	22,304	262,924	285,228
Fund Balance, End of Year - Estimated *	<u>\$ 462,496</u>	<u>\$ 551,851</u>	<u>\$ 441,357</u>	<u>\$ 474,282</u>	<u>\$ 1,929,986</u>

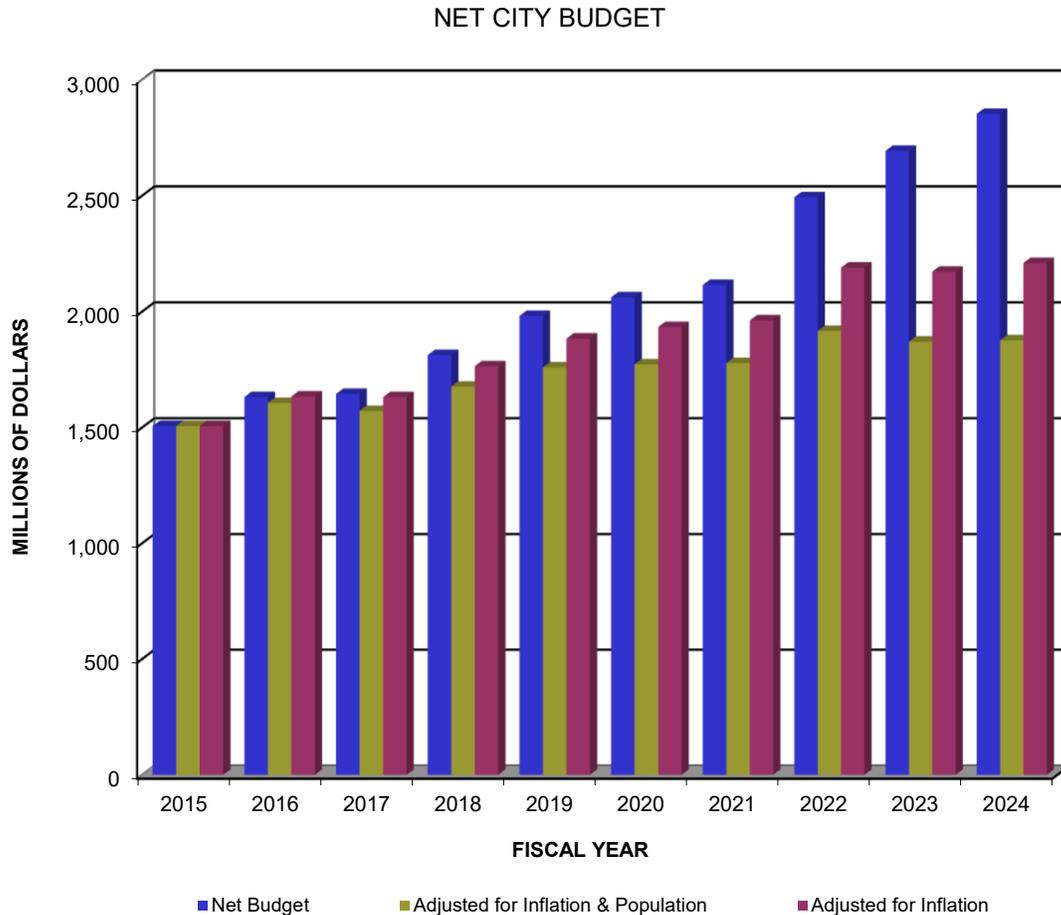
Significant changes in fund balance for fiscal years outside the current budget year, would be detailed in the City's Annual Comprehensive Financial Reports available on the Accounting Division website: <https://www.coj.net/departments/finance/accounting.aspx>

* Estimated Fund Balance is the sum of the respective unaudited account actuals for the prior years ending September 30, 2023. Balances pulled November 13, 2023 before the year-end(s) were closed.

NET CITY BUDGET

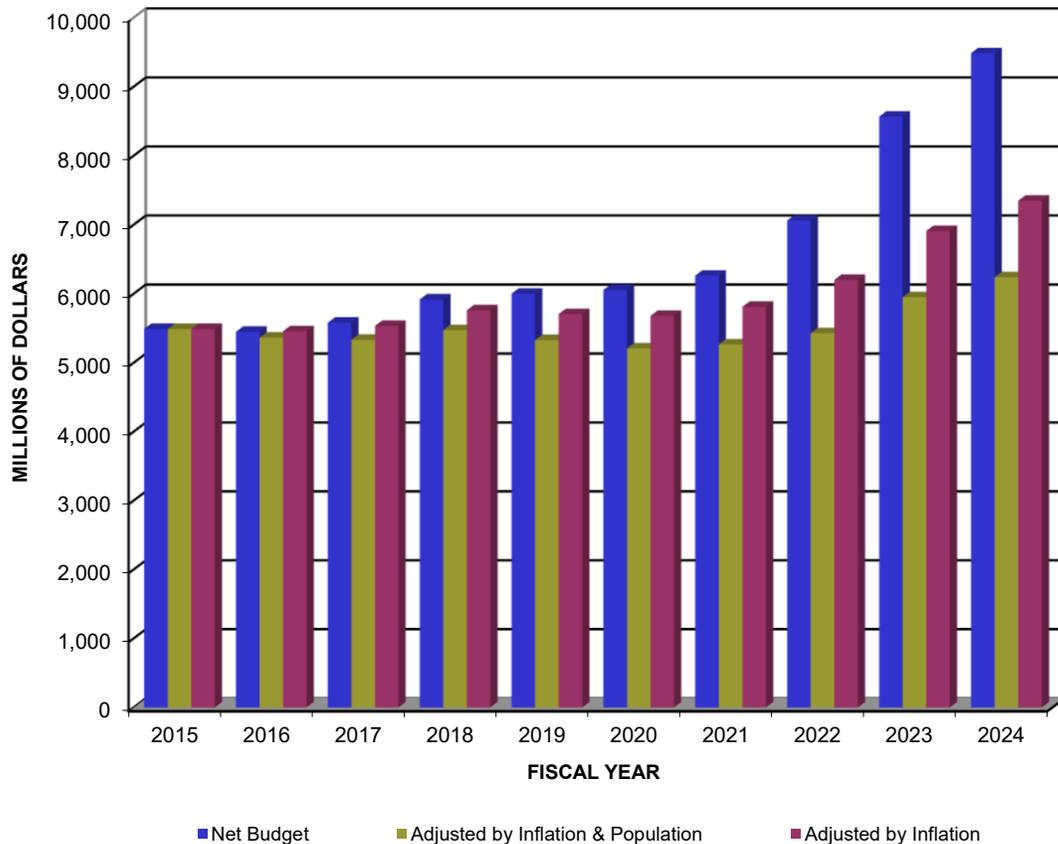
Interfund transfers and the cost of services provided by one division to another division of government can overstate the true overall cost of providing services in the budget. Transfers are dollars in the budget that are moved from one fund to another fund. This movement of dollars between funds does 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 2015 as the base year, the net budget of the City has increased from \$1.507 billion in fiscal year 2015 to \$2.853 billion for fiscal year 2024. However, adjusting for inflation during the period, the fiscal year 2024 budget would be equivalent to a budget in fiscal year 2015 of \$2.210 billion. When also taking into account the population growth during the same period, the fiscal year 2024 budget is equivalent to a budget of \$1.877 billion in fiscal year 2015.



The following graph, using fiscal year 2015 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 2022-2023 AND 2023-2024
(Excluding Fund to Fund Transfers)

	FY 22-23 Budgeted	FY 23-24 Budgeted	% Of Change
GENERAL FUNDS	\$ 1,142,141,770	\$ 1,297,297,483	13.59 %
CAPITAL PROJECT FUNDS	458,712,614	356,218,692	(22.34)
SPECIAL REVENUE FUNDS	491,240,707	500,955,512	1.98
ENTERPRISE FUNDS	233,357,611	265,465,200	13.76
INTERNAL SERVICE FUNDS	367,338,550	432,502,759	17.74
PENSION TRUST FUNDS	471,974	174,296	(63.07)
PERMANENT FUNDS	0	0	0.00
TOTAL CITY OF JACKSONVILLE	\$ 2,693,263,226	\$ 2,852,613,942	5.92 %

A More Detailed Summary Follows.

**COMPARATIVE NET CONSOLIDATED BUDGET
FOR FISCAL YEARS 2021-2022, 2022-2023 AND 2023-2024**

	FY 21-22 Budgeted	FY 22-23 Budgeted	FY 23-24 Budgeted
CITY OF JACKSONVILLE			
GENERAL FUNDS	1,531,720,546	1,688,321,269	1,918,878,861
Less: Cash Carryover	65,823,028	93,680,708	103,463,496
Internal Service Fund Billings	224,998,210	246,845,644	264,722,810
Interdepartmental Billing	357,974	409,793	463,937
Grant Match Funding	9,610,637	7,718,066	7,283,273
Full Cost Recovery	13,326,162	13,326,162	13,111,532
Transfers between General Funds	30,877,843	61,148,105	46,111,912
Contributions to Other Funds:			
Animal Care & Protective Services Programs	0	221,378	229,345
Art in Public Places Trust	318,668	937,907	615,022
Beach Erosion - Local	1,250,000	1,250,000	250,000
Capital Project Funds (Pay-Go)	0	10,177,710	24,090,905
Cecil Field Commerce Center	1,287,712	1,313,736	1,373,180
City Venues - City	22,707,521	21,400,200	31,784,083
Court Costs \$65 Fee FS: 939.185	0	726,343	1,629,546
Derelect Vessel Removal	200,000	0	0
District 8 Area Business Improvement Program	100,000	499,000	422,000
Duval County Teen Court Programs Trust	55,000	104,710	231,533
Endangered Historic Adaptable Buildings	0	0	500,000
Equestrian Center - NEFL Equestrian Society	255,147	335,128	306,560
General Trust and Agency	0	200,000	600,000
Group Health	3,000,000	0	0
Huguenot Park	120,206	191,096	303,299
Jacksonville Port Authority	9,642,191	9,611,106	10,056,438
Jacksonville Transportation Authority	1,525,919	1,657,216	1,752,950
Jacksonville Upward Mobility Program	0	0	350,850
Kids Hope Alliance	35,250,495	44,601,284	53,933,099
Library Conference Facility Trust	0	178,721	306,642
Public Parking	400,000	400,000	438,540
Solid Waste Disposal	22,768,026	29,245,486	57,250,426
TOTAL - GENERAL FUNDS	1,087,845,807	1,142,141,770	1,297,297,483
CAPITAL PROJECT FUNDS	384,003,207	458,712,614	356,218,692
Less: Cash Carryover	0	0	0
Transfers between Capital Project Funds	0	0	0
TOTAL - CAPITAL PROJECT FUNDS	384,003,207	458,712,614	356,218,692

**COMPARATIVE NET CONSOLIDATED BUDGET
FOR FISCAL YEARS 2021-2022, 2022-2023 AND 2023-2024**

	FY 21-22 Budgeted	FY 22-23 Budgeted	FY 23-24 Budgeted
SPECIAL REVENUE FUNDS	394,106,896	481,626,994	493,253,540
Plus: Anticipated Grants (a)	64,098,214	53,900,719	57,046,289
Less: Cash Carryover	980,000	(2,933,613)	142,911
Internal Service Fund Billings	8,775,990	9,744,854	10,146,400
Interdepartmental Billing	1,955,129	2,096,393	2,296,368
Transfers between Special Revenue Funds	792,505	1,250,800	1,161,940
Contributions to Other Funds	5,724,758	34,128,572	35,596,698
TOTAL - SPECIAL REVENUE FUNDS	439,976,728	491,240,707	500,955,512
ENTERPRISE FUNDS	270,836,450	316,275,135	354,339,252
Less: Cash Carryover	1,178,653	1,877,881	1,979,623
Internal Service Fund Billings	15,109,036	16,840,875	21,241,894
Transfers between Enterprise Funds	44,476,708	45,193,812	37,922,712
Contributions to Other Funds	15,640,954	19,004,956	27,729,823
TOTAL - ENTERPRISE FUNDS	194,431,099	233,357,611	265,465,200
INTERNAL SERVICE FUNDS	856,935,689	864,666,967	835,488,708
Less: Cash Carryover	(7,279,638)	1,279,775	(120,015)
Internal Service Fund Billings	36,540,672	38,426,681	38,088,589
Internal Service Fund Billings - Independent Authorities	7,398,740	9,066,960	9,603,730
Debt Management Loans to Other Funds	399,895,499	417,847,808	352,622,487
Transfers between Internal Service Funds	31,653,602	28,383,635	645,204
Contributions to Other Funds	2,320,489	2,323,558	2,145,954
TOTAL - INTERNAL SERVICE FUNDS	386,406,325	367,338,550	432,502,759
PENSION TRUST FUNDS	34,224,969	34,017,932	35,280,892
Less: Cash Carryover	0	0	0
Internal Service Fund Billings	235,637	353,348	593,256
Pension Fund Contributions	33,378,991	33,192,610	34,513,340
Contributions to Other Funds	0	0	0
TOTAL - PENSION TRUST FUNDS	610,341	471,974	174,296
PERMANENT FUNDS	12,366	29,254	0
Less: Cash Carryover	0	0	0
Internal Service Fund Billings	0	0	0
Contributions to Other Funds	12,366	29,254	0
TOTAL - PERMANENT FUNDS	0	0	0
TOTAL CITY OF JACKSONVILLE	2,493,273,507	2,693,263,226	2,852,613,942

**COMPARATIVE NET CONSOLIDATED BUDGET
FOR FISCAL YEARS 2021-2022, 2022-2023 AND 2023-2024**

	FY 21-22 Budgeted	FY 22-23 Budgeted	FY 23-24 Budgeted
INDEPENDENT AUTHORITIES AND COMPONENT UNITS			
JACKSONVILLE AVIATION AUTHORITY			
Operations	107,715,060	127,867,544	209,541,948
Capital	170,102,500	372,999,000	128,171,200
Less: Transfer to Operating Capital Outlay	30,472,500	72,893,188	86,521,200
TOTAL - JACKSONVILLE AVIATION AUTHORITY	247,345,060	427,973,356	251,191,948
JACKSONVILLE ELECTRIC AUTHORITY			
Operations	1,840,248,650	2,132,172,042	1,954,140,779
Capital	608,754,289	682,042,000	802,180,000
Less: Transfers between Operating and Capital	417,972,852	391,146,028	364,858,784
Contribution to General Fund - GSD	121,212,373	122,424,496	123,648,741
TOTAL - JACKSONVILLE ELECTRIC AUTHORITY	1,909,817,714	2,300,643,518	2,267,813,254
JACKSONVILLE HOUSING FINANCE AUTHORITY			
Operations	357,251	518,000	549,216
Less: Cash Carryover	0	0	0
TOTAL - JACKSONVILLE HOUSING FINANCE AUTHORITY	357,251	518,000	549,216
JACKSONVILLE PORT AUTHORITY			
Operations	67,513,574	68,862,975	75,085,035
Capital	108,879,247	273,410,182	432,962,644
Less: Transfer to Operating Capital Outlay	12,079,604	9,839,700	12,311,799
TOTAL - JACKSONVILLE PORT AUTHORITY	164,313,217	332,433,457	495,735,880
JACKSONVILLE TRANSPORTATION AUTHORITY			
Operations	147,925,222	173,423,778	183,101,621
Capital	68,761,685	35,492,999	68,962,629
Less: Transfers within/to Divisions	18,960,847	25,267,190	27,497,582
TOTAL - JACKSONVILLE TRANSPORTATION AUTHORITY	197,726,060	183,649,587	224,566,668
TOTAL - INDEPENDENT AUTHORITIES	2,519,559,302	3,245,217,918	3,239,856,966
DUVAL COUNTY SCHOOL BOARD			
	2,119,543,950	2,694,998,761	3,532,449,057
Less: Interfund Transfers	69,765,433	65,737,815	138,297,244
TOTAL - DUVAL COUNTY SCHOOL BOARD	2,049,778,517	2,629,260,946	3,394,151,813
TOTAL NET CONSOLIDATED BUDGET	7,062,611,326	8,567,742,090	9,486,622,721

(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	29,953,319	259,646,785	(229,693,466)
	Transfers Out to Debt Service Funds		38,919,843	
	Other Transfers		<u>220,726,942</u>	
00113	Special Events - General Fund	10,594,618	0	10,594,618
00116	Downtown Economic Development	250,000	0	250,000
00119	Emergency Reserve	8,079,560	0	8,079,560
00191	Property Appraiser	12,044,594	0	12,044,594
00193	Tax Collector	<u>15,143,140</u>	<u>0</u>	<u>15,143,140</u>
	Total General Fund	<u>76,065,231</u>	<u>259,646,785</u>	<u>(183,581,554)</u>
SPECIAL REVENUE FUNDS				
10301	Tourist Development Council	0	683,940	(683,940)
10304	Tourist Development Special Revenue	683,940	0	683,940
10801	Downtown Northbank CRA Trust	0	2,500	(2,500)
10802	Downtown Southbank CRA Trust	0	369,310	(369,310)
	Transfers Out to Debt Service Funds		366,810	
	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	53,933,099	885,709	53,047,390
	Transfers Out to Debt Service Funds		407,709	
	Other Transfers		<u>478,000</u>	
10904	Child Services Trust	428,000	0	428,000
10905	Youth Travel Trust - KHA	50,000	0	50,000
10906	Jacksonville Upward Mobility Program	350,850	0	350,850
11001	Better Jacksonville Trust Fund BJP	0	112,755,670	(112,755,670)
	Transfers Out to Debt Service Funds		112,755,670	
	Other Transfers		<u>0</u>	
11301	Huguenot Park	303,299	0	303,299
11302	Kathryn A Hanna Park Improvement	0	281,523	(281,523)
11308	Cecil Field Commerce Center	1,373,180	0	1,373,180
11404	Beach Erosion - Local	250,000	0	250,000
11501	Animal Care & Protective Services Programs	229,345	0	229,345
11518	Jacksonville Veterans Memorial Wall Trust	60,862	0	60,862
11526	General Trust & Agency - Appropriated	422,000	0	422,000
11528	General Trust & Agency	600,000	0	600,000
11532	Art In Public Places Trust Fund	615,022	0	615,022
11560	Endangered Historic Adaptable Buildings	500,000	0	500,000
15107	Library Conference Facility Trust	306,642	0	306,642

	<u>Transfers In</u>	<u>Transfers Out</u>	<u>Net</u>
SPECIAL REVENUE FUNDS (continued)			
15202 Court Cost Courthouse Trust Fund	0	1,706,066	(1,706,066)
Transfers Out to Debt Service Funds	1,706,066		
Other Transfers	<u>0</u>		
15204 Duval County Teen Court Programs Trust	231,533	0	231,533
15213 Court Costs \$65 Fee FS: 939 185	<u>1,629,546</u>	<u>0</u>	<u>1,629,546</u>
Total Special Revenue Funds	<u>61,967,318</u>	<u>116,689,718</u>	<u>(54,722,400)</u>
CAPITAL PROJECT FUNDS			
321XX Authorized Capital Projects	<u>24,372,428</u>	<u>0</u>	<u>24,372,428</u>
Total Capital Project Funds	<u>24,372,428</u>	<u>0</u>	<u>24,372,428</u>
ENTERPRISE FUNDS			
41102 Public Parking	438,540	0	438,540
43101 Solid Waste Disposal	57,250,426	27,668,961	29,581,465
43303 Solid Waste - Taye Brown	0	234,008	(234,008)
44101 Stormwater Service	0	11,220,697	(11,220,697)
44102 Stormwater Services - Capital Projects	11,220,697	0	11,220,697
45102 Equestrian Center	540,568	0	540,568
46101 Sports Complex CIP	0	5,479,455	(5,479,455)
Transfers Out to Debt Service Funds	5,479,455		
Other Transfers	<u>0</u>		
47101 City Venues - City	31,784,083	21,049,414	10,734,669
Transfers Out to Debt Service Funds		0	
Other Transfers	<u>21,049,414</u>		
47102 City Venues - ASM	20,988,552	0	20,988,552
47105 City Venues - Debt Service Fund	<u>40,784,630</u>	<u>0</u>	<u>40,784,630</u>
Total Enterprise Funds	<u>163,007,496</u>	<u>65,652,535</u>	<u>97,354,961</u>
INTERNAL SERVICES FUNDS			
51102 Motor Pool - Vehicle Replacement	645,204	0	645,204
51103 Motor Pool - Direct Replacement	0	645,204	(645,204)
54101 Public Building Allocations	0	2,145,954	(2,145,954)
57101 Debt Management Fund	0	75,754,878	(75,754,878)
Transfers Out to Debt Service Funds		75,754,878	
Other Transfers		<u>0</u>	
Total Internal Service Funds	<u>645,204</u>	<u>78,546,036</u>	<u>(77,900,832)</u>
OTHER FUNDS			
05102 Art In Public Places Permanent Fund	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Funds	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ALL FUNDS	<u>326,057,677</u>	<u>520,535,074</u>	<u>(194,477,397)</u>

**HISTORICAL CITY BUDGET
MAJOR FUND TYPE**

<u>GENERAL FUND</u>	<u>FY22 Actuals</u>	<u>FY23 Adopted</u>	<u>FY24 Approved</u>
REVENUES			
Charges for Services	79,844,468	87,095,839	88,513,189
Fines and Forfeits	1,505,250	1,354,987	1,306,485
Fund Balance Appropriation	12,923,706	66,763,509	111,788,909
Intergovernmental Revenue	513,707	553,808	581,487
Miscellaneous Revenue	19,257,041	24,725,089	34,513,464
Other Sources	6,849,304	0	15,000,000
Other Taxes	137,962,593	135,225,520	137,087,047
Permits, Fees and Special Assessments	47,513,507	44,213,329	48,643,961
Property Taxes	807,606,269	894,960,904	1,030,383,976
State Shared Revenue	229,986,409	218,131,119	240,259,990
Transfers From Component Units	132,090,833	132,738,731	134,735,122
Transfers From Other Funds	52,574,694	82,558,434	76,065,231
	<u>1,528,627,782</u>	<u>1,688,321,269</u>	<u>1,918,878,861</u>
EXPENDITURES - By Function			
Court Related	4,353,626	5,602,530	6,066,838
Culture and Recreation	76,186,356	86,045,601	90,709,716
Economic Environment	25,803,640	23,115,037	43,774,371
General Government	184,779,913	312,365,587	375,685,390
Human Services	80,604,956	85,447,760	92,085,082
Other Uses & Other Non-Operating	154,797,718	216,977,333	259,646,785
Physical Environment	23,875,508	27,861,865	38,551,174
Public Safety	835,706,831	895,452,145	973,098,434
Transportation	34,365,633	35,453,411	39,261,071
	<u>1,420,474,181</u>	<u>1,688,321,269</u>	<u>1,918,878,861</u>

**HISTORICAL CITY BUDGET
MAJOR FUND TYPE**

	FY22 Actuals	FY23 Adopted	FY24 Approved
<u>SPECIAL REVENUE FUNDS</u>			
REVENUES			
Charges for Services	21,400,434	19,282,426	17,948,076
Fines and Forfeits	1,082,875	737,620	677,000
Fund Balance Appropriation	8,501,170	1,200,993	3,006,209
Intergovernmental Revenue	154,500	0	0
Miscellaneous Revenue	17,101,229	20,996,042	10,922,505
Other Sources	32,012,036	0	0
Other Taxes	301,407,094	290,433,088	315,287,824
Permits, Fees and Special Assessments	34,311,665	18,785,035	18,398,500
Property Taxes	42,940,180	50,288,238	37,132,941
State Shared Revenue	5,328,434	5,581,572	5,191,561
Transfers From Component Units	15,159,817	22,761,662	22,721,606
Transfers From Other Funds	43,430,551	51,560,318	61,967,318
	522,829,984	481,626,994	493,253,540
EXPENDITURES - By Function			
Court Related	416,197	484,856	499,175
Culture and Recreation	5,644,011	7,692,740	7,913,789
Economic Environment	74,706,182	75,393,825	54,774,068
General Government	9,293,069	46,633,222	55,917,470
Human Services	37,780,507	8,585,091	10,394,316
Other Uses & Other Non-Operating	71,948,816	109,963,896	116,689,718
Physical Environment	5,174,795	4,677,404	2,478,594
Public Safety	19,920,876	21,749,885	25,351,365
Transportation	193,940,514	206,446,075	219,235,045
	418,824,967	481,626,994	493,253,540

**HISTORICAL CITY BUDGET
MAJOR FUND TYPE**

	FY22 Actuals	FY23 Adopted	FY24 Approved
<u>CAPITAL PROJECT FUNDS</u>			
REVENUES			
Charges for Services	153,971	211,139	0
Fund Balance Appropriation	1,248,279	0	0
Miscellaneous Revenue	973,906	750,000	0
Other Sources	116,108,965	444,836,820	331,846,264
Transfers From Component Units	7,500	0	0
Transfers From Other Funds	1,465,901	12,914,655	24,372,428
	<u>119,958,523</u>	<u>458,712,614</u>	<u>356,218,692</u>
EXPENDITURES - By Function			
Culture and Recreation	23,098,512	109,578,976	46,480,612
Economic Environment	2,708,269	0	0
General Government	71,480,072	149,850,950	103,961,364
Human Services	2,369	0	0
Other Uses & Other Non-Operating	1,159,992	0	0
Physical Environment	4,044,691	2,461,139	5,796,000
Public Safety	18,811,907	20,500,000	26,050,000
Transportation	43,818,523	176,321,549	173,930,716
	<u>165,124,335</u>	<u>458,712,614</u>	<u>356,218,692</u>
	<u>FY22 Actuals</u>	<u>FY23 Adopted</u>	<u>FY24 Approved</u>
<u>ENTERPRISE FUNDS</u>			
REVENUES			
Charges for Services	137,994,298	130,122,572	134,513,423
Fines and Forfeits	465,905	439,034	366,624
Fund Balance Appropriation	7,794	21,711	371,554
Miscellaneous Revenue	16,052,740	18,456,786	17,881,154
Other Sources	176,259,764	6,150,000	1,550,000
Other Taxes	21,245,538	20,413,624	22,250,344
Permits, Fees and Special Assessments	12,538,984	11,563,130	14,398,657
Transfers From Other Funds	86,036,616	129,108,278	163,007,496
	<u>450,601,639</u>	<u>316,275,135</u>	<u>354,339,252</u>
EXPENDITURES - By Function			
Culture and Recreation	69,595,068	107,530,776	122,834,694
Economic Environment	100,000	0	0
General Government	117,813,886	3,391,343	6,966,511
Other Uses & Other Non-Operating	55,413,837	64,198,768	65,652,535
Physical Environment	158,954,677	136,402,506	153,640,455
Public Safety	322,689	377,771	399,450
Transportation	(26,326,711)	4,373,971	4,845,607
	<u>375,873,446</u>	<u>316,275,135</u>	<u>354,339,252</u>

**HISTORICAL CITY BUDGET
MAJOR FUND TYPE**

	FY22 Actuals	FY23 Adopted	FY24 Approved
<u>INTERNAL SERVICE FUNDS</u>			
REVENUES			
Charges for Services	417,383,902	401,987,217	463,302,737
Fund Balance Appropriation	0	11,997,716	7,988,268
Miscellaneous Revenue	464,610	4,450,591	6,703,789
Other Sources	173,021,173	417,847,808	356,848,710
Transfers From Other Funds	33,588,127	28,383,635	645,204
	<u>624,457,813</u>	<u>864,666,967</u>	<u>835,488,708</u>
EXPENDITURES - By Function			
General Government	554,172,431	768,018,217	756,942,672
Other Uses & Other Non-Operating	85,959,804	96,648,750	78,546,036
	<u>640,132,235</u>	<u>864,666,967</u>	<u>835,488,708</u>
	FY22 Actuals	FY23 Adopted	FY24 Approved
<u>PENSION TRUST AND PERMANENT FUNDS</u>			
REVENUES			
Miscellaneous Revenue	(246,315,232)	19,681,777	19,978,095
Transfers From Other Funds	10,416	0	0
	<u>(246,304,816)</u>	<u>19,681,777</u>	<u>19,978,095</u>
EXPENDITURES - By Function			
General Government	273,219,724	19,681,777	19,978,095
Other Uses & Other Non-Operating	0	0	0
	<u>273,219,724</u>	<u>19,681,777</u>	<u>19,978,095</u>

City of Jacksonville, Florida
Summary of Budgets

		FY 2023-2024			
		FY 2022-2023 Adopted	Mayor's Proposed	Council Approved	Change
General Fund - Fund					
00111	General Fund Operating	1,540,396,127	1,752,273,037	1,758,131,300	217,735,173
00112	Mosquito Control State 1	54,230	80,907	80,907	26,677
00113	Special Events - General Fund	10,981,698	11,320,606	11,320,606	338,908
00116	Downtown Economic Development Fund	0	0	250,000	250,000
00119	Emergency Reserve	93,680,708	103,463,496	103,463,496	9,782,788
00191	Property Appraiser	12,148,636	12,557,172	12,557,172	408,536
00192	Clerk Of The Court	7,585,899	7,369,185	7,128,835	(457,064)
00193	Tax Collector	23,473,971	24,946,545	25,946,545	2,472,574
	Total General Fund - Fund	1,688,321,269	1,912,010,948	1,918,878,861	230,557,592
Permanent Funds					
05102	Art In Public Places Permanent Fund	29,254	0	0	(29,254)
	Total Permanent Funds	29,254	0	0	(29,254)
Special Revenue Funds					
10101	Concurrency Management System	721,552	745,726	745,726	24,174
10103	Fair Share Sector Areas Transportation Improve	12,680	0	0	(12,680)
10201	Air Pollution Tag Fee	734,791	699,491	699,491	(35,300)
10301	Tourist Development Council	9,991,132	11,088,533	11,088,533	1,097,401
10304	Tourist Development Special Revenue	772,800	790,001	790,001	17,201
10401	Streets & Highways 5-Year Road Program	9,016,896	9,000,202	9,000,202	(16,694)
10402	Local Option Half Cent Transportation	120,990,501	138,009,541	134,298,864	13,308,363
10403	Local Option Gas Tax-Fund	37,938,317	37,225,064	37,225,064	(713,253)
10404	5 Cent Local Option Gas Tax	31,417,856	31,466,897	31,466,897	49,041
10405	9 Cent Local Option Gas Tax	7,082,505	7,244,018	7,244,018	161,513
10701	911 Emergency User Fee	5,618,512	7,452,541	7,623,356	2,004,844
10801	Downtown Northbank CRA Trust	26,000,475	17,803,406	17,803,406	(8,197,069)
10802	Downtown Southbank CRA Trust	7,008,256	7,633,038	7,633,038	624,782
10803	Jacksonville Beach Tax Increment - Non-CAFR	9,331,868	10,178,273	10,178,273	846,405
10804	Jacksonville International Airport CRA Trust Fun	18,374,235	0	0	(18,374,235)
10805	King Soutel Crossing CRA Trust Fund	2,268,457	2,944,238	2,944,238	675,781
10806	Arlington CRA Trust	2,372,807	2,901,891	2,901,891	529,084
10901	Kids Hope Alliance Fund	44,741,173	54,177,670	54,177,670	9,436,497
10904	Kids Hope Alliance Trust Fund	428,000	428,000	428,000	0
10905	Youth Travel Trust - KHA	50,000	50,000	50,000	0
10906	Jacksonville Upward Mobility Program	0	350,850	350,850	350,850
11001	Better Jacksonville Trust Fund BJP	101,657,123	112,755,670	112,755,670	11,098,547
11301	Huguenot Park	1,082,315	1,192,054	1,192,054	109,739
11302	Kathryn A Hanna Park Improvement	2,635,830	2,841,411	2,841,411	205,581
11306	Florida Boater Improvement Program	115,463	110,559	110,559	(4,904)
11307	Park Maintenance & Improvements	223,402	0	0	(223,402)
11308	Cecil Field Commerce Center	1,429,236	1,463,981	1,463,981	34,745
11312	Cecil Commerce Center	2,769,797	3,453,826	3,453,826	684,029
11404	Beach Erosion - Local	2,894,864	250,000	250,000	(2,644,864)
11501	Animal Care & Protective Services Programs	1,048,098	1,056,065	1,056,065	7,967
11507	Driver Education Safety Trust Fund	335,528	297,274	297,274	(38,254)
11509	General Governmental Activities	27,670	0	0	(27,670)
11518	Jacksonville Veterans Memorial Trust	59,089	60,862	60,862	1,773
11526	General Trust & Agency - Carryforward Council-	844,124	0	422,000	(422,124)
11528	General Trust & Agency	400,000	800,000	800,000	400,000
11532	Art In Public Places Trust Fund	964,161	615,022	615,022	(349,139)
11560	Restore Endangered Historic Adaptable Building	0	0	500,000	500,000
15104	Building Inspection	21,235,177	21,727,264	21,877,264	642,087

City of Jacksonville, Florida
Summary of Budgets

		FY 2023-2024			
		FY 2022-2023	Mayor's	Council	
		Adopted	Proposed	Approved	Change
15106	Veterinary Services	191,000	191,000	191,000	0
15107	Library Conference Facility Trust	265,110	481,035	481,035	215,925
15111	Opioid Settlement Fund	0	305,645	345,645	345,645
15202	Court Cost Courthouse Trust Fund	2,870,070	2,274,755	2,274,755	(595,315)
15203	Recording Fees Technology	2,694,288	1,476,227	1,774,315	(919,973)
15204	Duval County Teen Court Programs Trust	484,856	499,175	499,175	14,319
15213	Court Costs \$65 Fee FS: 939 185	1,479,231	1,568,534	2,313,006	833,775
15302	Hazardous Waste Program - SQG	526,981	498,597	498,597	(28,384)
15304	Tree Protection & Related Expenditures	520,768	530,506	530,506	9,738
Total Special Revenue Funds		481,626,994	494,638,842	493,253,540	11,626,546
Capital Project Funds					
32102	General Capital Projects	961,139	0	630,000	(331,139)
32124	Authorized Capital Projects - FY23 and Forward	457,751,475	322,673,787	355,588,692	(102,162,783)
Total Capital Project Funds		458,712,614	322,673,787	356,218,692	(102,493,922)
Enterprise Funds					
41102	Public Parking	4,373,971	4,845,607	4,845,607	471,636
42101	Motor Vehicle Inspection	377,771	399,450	399,450	21,679
43101	Solid Waste Disposal	114,895,918	144,927,215	144,927,215	30,031,297
43102	Contamination Assessment	383,146	420,130	420,130	36,984
43103	Landfill Closure	3,174,482	3,231,724	3,231,724	57,242
43105	Solid Waste General Capital Projects	6,150,000	1,550,000	1,550,000	(4,600,000)
43301	Solid Waste Facilities Mitigation	251,354	257,782	257,782	6,428
43302	Solid Waste Class III Mitigation	334,531	443,736	443,736	109,205
43303	SW Facilities Mitigation Projects	235,293	234,008	234,008	(1,285)
44101	Stormwater Service	33,550,285	33,879,304	33,879,304	329,019
44102	Stormwater Services - Capital Projects	11,986,384	11,220,697	11,220,697	(765,687)
45102	Equestrian Center-NFES Horse	571,909	543,518	543,518	(28,391)
46101	Sports Complex CIP	8,813,620	9,976,933	9,976,933	1,163,313
47101	City Venues-City	37,937,404	45,452,070	36,744,695	(1,192,709)
47102	City Venues-ASM	42,858,716	48,176,755	48,189,611	5,330,895
47103	Capital Projects-City Venues Surcharge	3,462,616	4,195,090	4,195,090	732,474
47105	City Venues-Debt Service	46,917,735	49,713,716	53,279,752	6,362,017
Total Enterprise Funds		316,275,135	359,467,735	354,339,252	38,064,117
Internal Service Funds					
51101	Motor Pool	39,727,272	42,218,949	42,218,949	2,491,677
51102	Motor Pool - Vehicle Replacement	30,869,712	34,332,519	34,332,519	3,462,807
51103	Motor Pool - Direct Replacement	28,019,408	645,204	645,204	(27,374,204)
52101	Copy Center	2,769,847	2,801,435	2,801,435	31,588
53101	Information Technologies	42,713,812	43,804,720	43,764,400	1,050,588
53102	Radio Communication	6,114,400	6,161,003	6,161,003	46,603
53104	Technology Equipment Refresh	2,523,146	3,541,630	3,541,630	1,018,484
53105	Radio Equipment Refresh	578,762	0	0	(578,762)
53106	IT System Development Fund	(16,498,617)	14,917,101	13,971,924	30,470,541
54101	Public Building Allocations	55,811,819	59,173,691	59,506,571	3,694,752
55101	Office Of General Counsel-Fund	12,896,319	13,948,846	14,360,953	1,464,634
56101	Self Insurance	61,793,126	63,210,812	63,210,812	1,417,686
56201	Group Health	94,109,981	92,556,833	92,556,833	(1,553,148)
56301	Insured Programs	15,888,699	20,320,914	20,320,914	4,432,215
57101	Debt Management Fund	487,349,281	400,890,488	438,095,561	(49,253,720)
Total Internal Service Funds		864,666,967	798,524,145	835,488,708	(29,178,259)

City of Jacksonville, Florida
Summary of Budgets

		FY 2023-2024			
		FY 2022-2023 Adopted	Mayor's Proposed	Council Approved	Change
Pension Trust Funds					
65101	General Employees Pension Trust	17,515,392	17,761,769	17,732,619	217,227
65103	Correctional Officers Pension Trust	2,166,385	2,216,326	2,216,326	49,941
65110	GEDC Survivor & Disability Plan	0	0	17,898	17,898
65111	PSDC Survivor & Disability Plan	0	0	11,252	11,252
	Total Pension Trust Funds	19,681,777	19,978,095	19,978,095	296,318
	Total For All Subfunds	3,829,314,010	3,907,293,552	3,978,157,148	148,843,138

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BUDGETED REVENUE, EXPENDITURES AND RESERVES

	General Fund	Permanent Funds
Revenue:		
Ad Valorem Taxes	1,030,383,976	0
Building Permits	425,000	0
Communication Services Tax	30,783,890	0
Contributions - Donations From Private Sources	435,763	0
Contributions From Other Local Units	134,735,122	0
Court-related Revenue	388,000	0
Culture And Recreation	873,000	0
Debt Proceeds	15,000,000	0
Disposition Of Fixed Assets	100,000	0
Federal Grants	39,000	0
Federal Payments	23,000	0
Fines - Local Ordinance Violation	308,000	0
Franchise Fees	48,203,461	0
General Government	16,070,359	0
Human Services	2,874,459	0
Impact Fees	0	0
Interest and Other Earnings	14,153,374	0
Judgement And Fines	723,485	0
Local Business Taxes	6,771,506	0
Local Option, Use & Fuel Taxes	1,325,699	0
Non-Operating Sources	111,788,909	0
Other Charges For Services	16,484,886	0
Other Judgements, Fines, and Forfeits	275,000	0
Other Miscellaneous Revenue	19,737,227	0
Other Permits, Fees And Licenses	15,500	0
Pension Fund Contributions	0	0
Physical Environment	487,015	0
Public Safety	50,555,970	0
Rents And Royalties	87,100	0
Sale Of Surplus Materials And Scrap	0	0
State Grants	519,487	0
State Shared Revenues	240,259,990	0
Transfer In	76,065,231	0
Transportation	779,500	0
Utility Service Taxes	98,205,952	0
Total Revenue:	1,918,878,861	0

Special Revenue Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	Pension Trust Funds	Total
37,132,941	0	0	0	0	1,067,516,917
18,188,500	0	0	0	0	18,613,500
0	0	0	0	0	30,783,890
730,506	0	117,742	0	0	1,284,011
22,721,606	0	0	0	0	157,456,728
3,193,614	0	0	0	0	3,581,614
3,760,000	0	9,918,231	0	0	14,551,231
0	331,846,264	1,550,000	356,848,710	0	705,244,974
1,918,416	0	0	960,551	0	2,978,967
0	0	0	0	0	39,000
0	0	0	0	0	23,000
407,000	0	366,624	0	0	1,081,624
0	0	14,290,905	0	0	62,494,366
1,705,466	0	(44,901)	463,299,737	0	481,030,661
1,002,720	0	0	0	0	3,877,179
200,000	0	0	0	0	200,000
3,068,797	0	1,358,221	4,494,396	0	23,074,788
270,000	0	0	0	0	993,485
0	0	0	0	0	6,771,506
315,287,824	0	22,250,344	0	0	338,863,867
3,006,209	0	371,554	7,988,268	0	123,154,940
275,150	0	9,706,604	0	0	26,466,640
0	0	0	0	0	275,000
1,764,382	0	6,407,390	1,052,100	0	28,961,099
10,000	0	107,752	0	0	133,252
0	0	0	0	19,978,095	19,978,095
932,180	0	109,232,303	0	0	110,651,498
7,078,946	0	335,000	0	0	57,969,916
3,440,404	0	8,629,356	196,742	0	12,353,602
0	0	1,368,445	0	0	1,368,445
0	0	0	0	0	519,487
5,191,561	0	0	0	0	245,451,551
61,967,318	24,372,428	163,007,496	645,204	0	326,057,677
0	0	5,366,186	3,000	0	6,148,686
0	0	0	0	0	98,205,952
493,253,540	356,218,692	354,339,252	835,488,708	19,978,095	3,978,157,148

BUDGETED REVENUE, EXPENDITURES AND RESERVES

	General Fund	Permanent Funds
Expenditures - Departmental:		
Personnel Expenses	974,626,578	0
Operating Expenses	355,190,409	0
Capital Outlay	7,192,936	0
Grants and Aids	77,541,038	0
Other Uses	925,791	0
Total Departmental:	1,415,476,752	0
Expenditures - Non Departmental:		
Cash Carryover	103,463,496	0
Contingencies	57,243,306	0
Contributions and Transfers to Other Funds	220,726,942	0
Contributions to Other Local Units	11,809,388	0
Transfers Out to Pay Debt Interest	13,744,849	0
Transfers Out to Pay Debt Principal	25,169,994	0
Transfers Out to Pay Fiscal Agent Fees	5,000	0
Debt Service Payment - Interest or Principal	0	0
Debt Service Payment - Interest	22,512,773	0
Debt Service Payment - Principal	44,128,350	0
Fiscal Agent and Other Debt Fees	4,598,011	0
Total Non Departmental:	503,402,109	0
Total Appropriations, Contingency and Cash Carryover:	1,918,878,861	0

Special Revenue Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	Pension Trust Funds	Total
27,692,905	0	33,842,316	44,125,805	578,703	1,080,866,307
50,846,375	0	170,349,119	290,274,980	18,737,978	885,398,861
34,104,307	339,784,728	22,392,534	44,679,879	1	448,154,385
209,569,605	0	0	268,868	0	287,379,511
3,469,263	0	3,442,898	4,703,233	661,413	13,202,598
325,682,455	339,784,728	230,026,867	384,052,765	19,978,095	2,715,001,662
142,911	0	1,979,623	(120,015)	0	105,466,015
47,847,744	16,433,964	3,566,036	0	0	125,091,050
1,453,463	0	62,544,605	2,791,158	0	287,516,168
0	0	0	0	0	11,809,388
15,099,262	0	1,295,930	35,720,564	0	65,860,605
100,127,993	0	1,810,000	40,021,314	0	167,129,301
9,000	0	2,000	13,000	0	29,000
0	0	0	8,411,847	0	8,411,847
890,712	0	8,779,873	1,939,188	0	34,122,546
1,500,000	0	44,332,318	9,447,500	0	99,408,168
500,000	0	2,000	353,211,387	0	358,311,398
167,571,085	16,433,964	124,312,385	451,435,943	0	1,263,155,486
493,253,540	356,218,692	354,339,252	835,488,708	19,978,095	3,978,157,148

SCHEDULE OF APPROPRIATIONS BY DEPARTMENT

Department	Personnel Expenses	Operating Expenses
General Funds:		
Advisory Boards And Commissions	389,673	149,229
City Council	7,767,292	3,975,924
Clerk of the Court-Center	2,653,903	3,782,880
Corrections	110,832,971	27,736,432
Courts	265,936	5,978,039
Downtown Investment Authority	1,386,281	1,376,922
Employee Services	4,405,774	4,150,836
Executive Office of the Mayor	4,112,110	940,099
Executive Office of the Sheriff	6,654,756	2,342,373
Finance and Administration	12,198,002	13,543,143
Fire and Rescue-Center	327,792,269	48,065,972
Health Administrator		606,538
Investigations & Homeland Security	95,962,584	7,007,219
Jacksonville Human Rights Commission	767,584	413,375
Jax Citywide Activities	(4,952,528)	43,680,429
Medical Examiner	4,996,277	2,134,362
Military Affairs and Veterans	1,315,700	195,106
Neighborhoods	15,707,116	8,062,651
Office of Economic Development	1,800,266	391,052
Office of Ethics	691,043	62,929
Office of General Counsel-Center	73,464	2,109,659
Office of Property Appraiser	9,960,745	2,740,721
Office of State's Attorney		2,820,998
Office of the Inspector General	1,318,358	222,818
Parks, Recreation & Community Services	25,275,672	38,411,124
Patrol & Enforcement	210,524,980	27,871,259
Personnel & Professional Standards	27,648,102	6,530,122
Planning and Development	3,787,433	1,695,560
Police Services	31,006,831	23,980,360
Public Defender's		2,456,564
Public Library	24,000,422	11,078,798
Public Works	19,313,225	50,865,350
Supervisor of Elections	7,029,550	3,642,693
Tax Collector Department	19,940,787	6,168,873
Total General Funds	\$ 974,626,578	\$ 355,190,409

	Capital Outlay	Grants And Aids	Other Uses	Total
	2			538,904
	2,504			11,745,720
	4		735,085	7,171,872
	1			138,569,404
	1			6,243,976
	2		(1,366,886)	1,396,319
	1		43,423	8,600,034
	1			5,052,210
	1			8,997,130
	2	3		25,741,150
	900,001	4,375,073		381,133,315
		1,005,535		1,612,073
	1			102,969,804
	1			1,180,960
		67,938,420		106,666,321
	1			7,130,640
	1	1,000		1,511,807
	2	400,000		24,169,769
	2	108,000	(351,234)	1,948,086
	1			753,973
	1		(18,334)	2,164,790
	1			12,701,467
	1			2,820,999
	1			1,541,177
	4	3,713,007		67,399,807
	1			238,396,240
	1			34,178,225
	1		(55,735)	5,427,259
	100,501			55,087,692
	1			2,456,565
	5,344,252		1,940,560	42,364,032
	276,340		(1,088)	70,453,827
	419,301			11,091,544
	150,001			26,259,661
	\$ 7,192,936	\$ 77,541,038	\$ 925,791	\$ 1,415,476,752

SCHEDULE OF APPROPRIATIONS BY DEPARTMENT

Department	Personnel Expenses	Operating Expenses
Special Revenue Funds:		
City Council	212,120	10,464,562
Courts	913,872	1,509,253
Downtown Investment Authority		6,909,456
Employee Services		200,000
Finance and Administration		286,856
Fire and Rescue-Center	2,302,945	214,049
Jax Citywide Activities	(91,589)	11,894,877
Kids Hope Alliance	4,852,962	1,540,292
Military Affairs and Veterans		32,000
Neighborhoods	848,870	1,291,663
Office of Economic Development	82,338	2,684,240
Office of State's Attorney		469,127
Parks, Recreation & Community Services	2,477,227	2,393,450
Planning and Development	15,299,762	3,989,271
Police Services	418,948	5,751,662
Public Defender's		588,529
Public Library	281,335	49,697
Public Works	94,115	577,391
	Total Special Revenue Funds	\$ 27,692,905 \$ 50,846,375
Capital Project Funds:		
Fire and Rescue-Center		
Parks, Recreation & Community Services		
Public Works		
	Total Capital Project Funds	\$ - \$ -
Enterprise Funds:		
Downtown Investment Authority	2,220,588	1,904,908
Finance and Administration	297,706	49,317
Jax Citywide Activities	(247,310)	249,214
Neighborhoods	123,961	39,177
Parks, Recreation & Community Services	11,961,700	51,612,495
Public Works	19,485,671	116,494,008
	Total Enterprise Funds	\$ 33,842,316 \$ 170,349,119

Capital Outlay	Grants And Aids	Other Uses	Total
		17,912	10,694,594
271,755			2,694,880
8,800,000	100,000	1,242,849	17,052,305
			200,000
492,018	1,377,894		2,156,768
1		85,431	2,602,426
	175,284,514		187,087,802
2	477,999		6,871,255
			32,000
111,679		192,941	2,445,153
	422,000	355,117	3,543,695
150,000			619,127
6		476,239	5,346,922
2		1,043,263	20,332,298
1,397,235		55,511	7,623,356
10,000			598,529
150,003			481,035
22,721,606	31,907,198		55,300,310
\$ 34,104,307	\$ 209,569,605	\$ 3,469,263	\$ 325,682,455
26,050,000			26,050,000
62,330,612			62,330,612
251,404,116			251,404,116
\$ 339,784,728	\$ -	\$ -	\$ 339,784,728
324,262		430,048	4,879,806
1		52,426	399,450
			1,904
1		44,802	207,941
9,297,569			72,871,764
12,770,701		2,915,622	151,666,002
\$ 22,392,534	\$ -	\$ 3,442,898	\$ 230,026,867

SCHEDULE OF APPROPRIATIONS BY DEPARTMENT

Department	Personnel Expenses	Operating Expenses
Internal Services Funds:		
Employee Services	1,044,079	91,363,071
Finance and Administration	26,891,936	146,044,577
Jax Citywide Activities	(1,004,409)	
Office of General Counsel-Center	11,930,226	2,100,744
Public Works	5,263,973	50,766,588
	Total Internal Service Funds	Total Internal Service Funds
	\$ 44,125,805	\$ 290,274,980
 Pension Funds:		
Pension Fund	578,703	18,737,978
	Total Pension Funds	Total Pension Funds
	\$ 578,703	\$ 18,737,978
 Component Units:		
	Total Component Units	Total Component Units
	\$ -	\$ -
	Appropriations Grand Total	Appropriations Grand Total
	\$ 1,080,866,307	\$ 885,398,861

Capital Outlay	Grants And Aids	Other Uses	Total
1		161,105	92,568,256
44,503,250	268,868	2,963,267	220,671,898
			(1,004,409)
1		416,112	14,447,083
176,627		1,162,749	57,369,937
\$ 44,679,879	\$ 268,868	\$ 4,703,233	\$ 384,052,765
1		661,413	19,978,095
\$ 1	\$ -	\$ 661,413	\$ 19,978,095
			0
\$ -	\$ -	\$ -	-
\$ 448,154,385	\$ 287,379,511	\$ 13,202,598	\$ 2,715,001,662

SCHEDULE OF APPROPRIATIONS BY DEPARTMENT
Summary by Major Fund Type

Department	General Fund	Special Revenue Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	Pension Trust Funds	Total
Advisory Boards And Commissions	538,904						538,904
City Council	11,745,720	10,694,594					22,440,314
Clerk of the Court-Center	7,171,872						7,171,872
Corrections	138,569,404						138,569,404
Courts	6,243,976	2,694,880					8,938,856
Downtown Investment Authority	1,396,319	17,052,305		4,879,806			23,328,430
Employee Services	8,600,034	200,000			92,568,256		101,368,290
Executive Office of the Mayor	5,052,210						5,052,210
Executive Office of the Sheriff	8,997,130						8,997,130
Finance and Administration	25,741,150	2,156,768		399,450	220,671,898		248,969,266
Fire and Rescue-Center	381,133,315	2,602,426	26,050,000				409,785,741
Health Administrator	1,612,073						1,612,073
Investigations & Homeland Security	102,969,804						102,969,804
Jacksonville Human Rights Commission	1,180,960						1,180,960
Jax Citywide Activities	106,666,321	187,087,802		1,904	(1,004,409)		292,751,618
Kids Hope Alliance		6,871,255					6,871,255
Medical Examiner	7,130,640						7,130,640
Military Affairs and Veterans	1,511,807	32,000					1,543,807
Neighborhoods	24,169,769	2,445,153		207,941			26,822,863
Office of Economic Development	1,948,086	3,543,695					5,491,781
Office of Ethics	753,973						753,973
Office of General Counsel-Center	2,164,790				14,447,083		16,611,873
Office of Property Appraiser	12,701,467						12,701,467
Office of State's Attorney	2,820,999	619,127					3,440,126
Office of the Inspector General	1,541,177						1,541,177
Parks, Recreation & Community Services	67,399,807	5,346,922	62,330,612	72,871,764			207,949,105
Patrol & Enforcement	238,396,240						238,396,240
Pension Fund						19,978,095	19,978,095
Personnel & Professional Standards	34,178,225						34,178,225
Planning and Development	5,427,259	20,332,298					25,759,557
Police Services	55,087,692	7,623,356					62,711,048
Public Defender's	2,456,565	598,529					3,055,094
Public Library	42,364,032	481,035					42,845,067
Public Works	70,453,827	55,300,310	251,404,116	151,666,002	57,369,937		586,194,192
Supervisor of Elections	11,091,544						11,091,544
Tax Collector Department	26,259,661						26,259,661
Total Major Fund Type:	\$ 1,415,476,752	\$ 325,682,455	\$ 339,784,728	\$ 230,026,867	\$ 384,052,765	\$ 19,978,095	\$ 2,715,001,662

City of Jacksonville, Florida
Summary of Employee Cap by Subfund

		FY 2022-2023 Adopted	FY 2023-2024		Change
			Mayor's Proposed	Council Approved	
General Fund - Fund					
00111	General Fund Operating	6,533	6,768	6,750 (a)	217
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		6,949	7,184	7,166	217
Special Revenue Funds					
10101	Concurrency Management System	6	6	6	0
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
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	174	178	178	4
15107	Library Conference Facility Trust	3	3	3	0
15111	Opioid Settlement Fund	0	0	2	2
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		292	296	298	6
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	98	97	97	(1)
51102	Motor Pool - Vehicle Replacement	3	3	3	0
52101	Copy Center	5	5	5	0
53101	Information Technologies	119	118	118	(1)
53102	Radio Communication	10	10	10	0
54101	Public Building Allocations	61	61	61	0
55101	Office Of General Counsel-Fund	76	79	79	3
56101	Self Insurance	24	25	25	1
56201	Group Health	9	9	9	0
56301	Insured Programs	8	9	9	1
Total Internal Service Funds		413	416	416	3
Pension Trust Funds					
65101	General Employees Pension Trust	5	5	5	0
Total Pension Trust Funds		5	5	5	0
Total Employee Cap All Subfunds		7,868	8,110	8,094	226

An explanation of employee cap change can be found on the subfund page within this document.

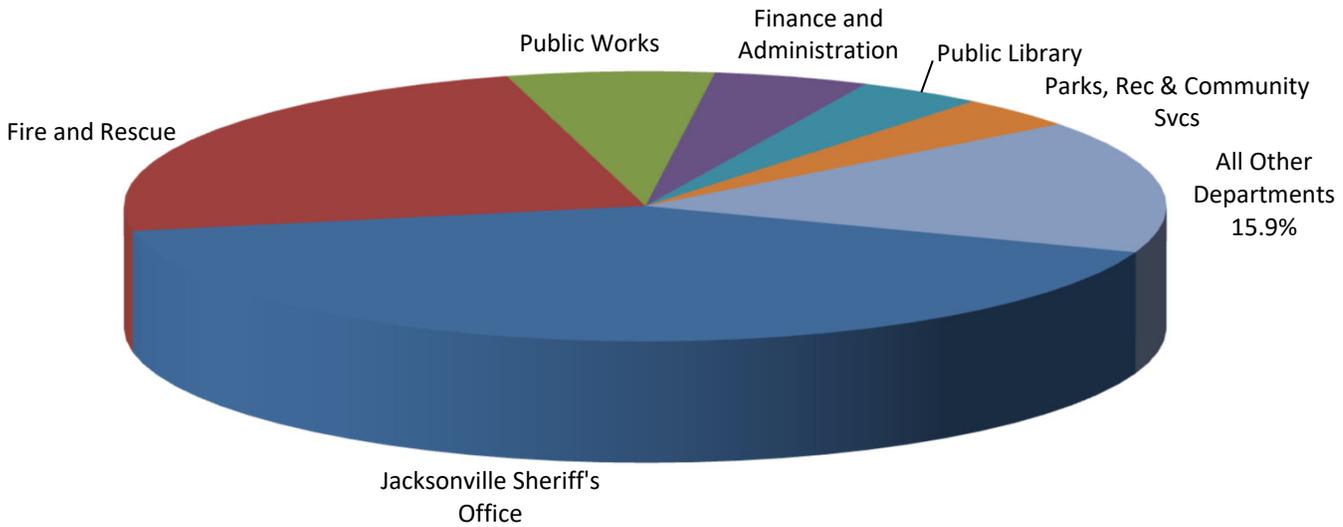
(a) See 00111 General Fund Employee Cap by Department

00111 General Fund - General Services District
Employee Cap by Department

	Adopted FY 2022-2023	Approved FY 2023-2024	Change From Prior Year
Advisory Boards And Commissions	5	5	0
City Council	84	65	(19)
Corrections	848	836	(12)
Courts	3	3	0
Downtown Investment Authority	12	12	0
Employee Services	42	42	0
Executive Office of the Mayor	21	23	2
Executive Office of the Sheriff	25	44	19
Finance and Administration	111	114	3
Fire and Rescue-Center	1,772	1,902	130
Health Administrator	0	0	0
Investigations & Homeland Security	495	520	25
Jacksonville Human Rights Commission	7	9	2
Jax Citywide Activities	0	0	0
Medical Examiner	35	35	0
Military Affairs and Veterans	14	14	0
Neighborhoods	210	209	(1)
Office of Economic Development	13	13	0
Office of Ethics	3	3	0
Office of General Counsel-Center	1	1	0
Office of State's Attorney	0	0	0
Office of the Inspector General	12	12	0
Parks, Recreation & Community Services	260	260	0
Patrol & Enforcement	1,354	1,389	35
Personnel & Professional Standards	183	204	21
Planning and Development	34	37	3
Police Services	348	359	11
Public Defender's	0	0	0
Public Library	311	311	0
Public Works	298	296	(2)
Supervisor of Elections	32	32	0
GENERAL FUND - GENERAL SERVICES DISTRICT	6,533	6,750	217

An explanation of employee cap change can be found on the 00111 General Fund – GSD department page within this document.

PERSONNEL DISTRIBUTION BY DEPARTMENT



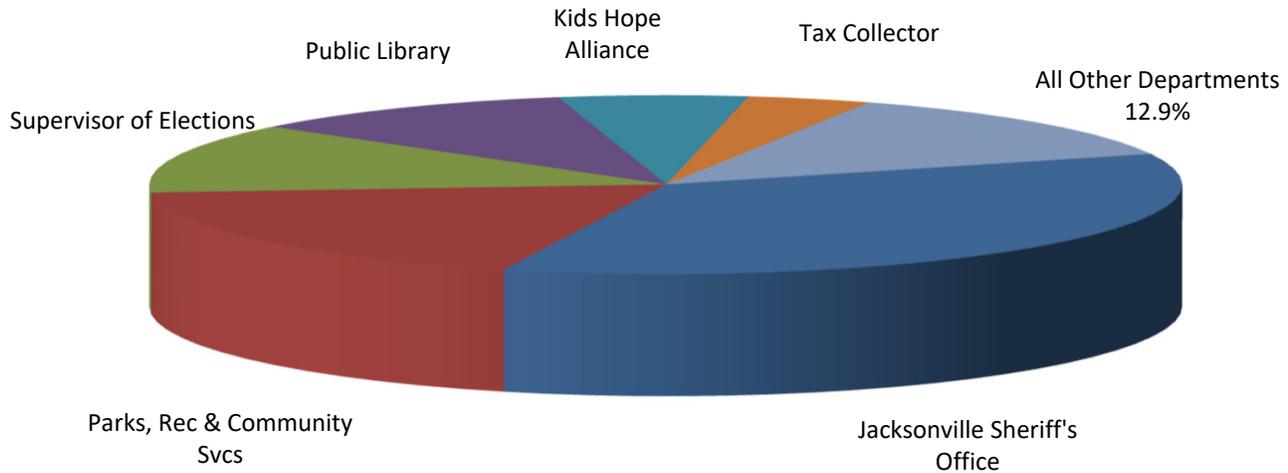
CLASSIFIED POSITIONS

DEPARTMENT	Fiscal Year	Fiscal Year	Fiscal Year	Percent of Total	Percent Change
	2021-22	2022-23	2023-24		
Jacksonville Sheriff's Office - Net (a)	3,242	3,258	3,357	41.5%	3.0%
Fire and Rescue	1,689	1,783	1,916	23.7%	7.5%
Public Works	523	523	521	6.4%	(0.4%)
Finance and Administration	395	387	390	4.8%	0.8%
Public Library	314	314	314	3.9%	0.0%
Parks, Recreation and Community Services	309	306	306	3.8%	0.0%
<u>All Other Departments</u>					
Tax Collector	246	254	254	3.2%	0.0%
Neighborhoods	227	228	227	2.8%	(0.4%)
Planning and Development	196	203	209	2.6%	3.0%
Office of Property Appraiser	113	113	113	1.4%	0.0%
Office of General Counsel	74	77	80	1.0%	3.9%
City Council	85	86	67 (b)	0.8%	(22.1%) (b)
Employee Services	51	51	51	0.6%	0.0%
Downtown Investment Authority	45	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	34	35	35	0.4%	0.0%
Supervisor of Elections	32	32	32	0.4%	0.0%
Executive Office of the Mayor	27	21	23	0.3%	9.5%
Courts	17	17	17	0.2%	0.0%
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	7	9	0.1%	28.6%
Advisory Boards And Commissions	5	5	5	0.1%	0.0%
Office of Ethics	3	3	3	0.0%	0.0%
TOTAL	7,751	7,868	8,094 (b)	100.0%	2.9%

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

(b) The annual budget legislation (2023-504-E) and therefore this document, reflects a decrease of 19 positions within the City Council. The 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 to allow these Councilmembers to vote on 2023-504-E. The positions and funding were added back to the position cap and budget effective 10/1/23 on a separate ordinance (2023-607-E). If not for this action by City Council, the cap for City Council would be 86 and the total city cap would be 8,113.

PART-TIME HOUR DISTRIBUTION BY DEPARTMENT

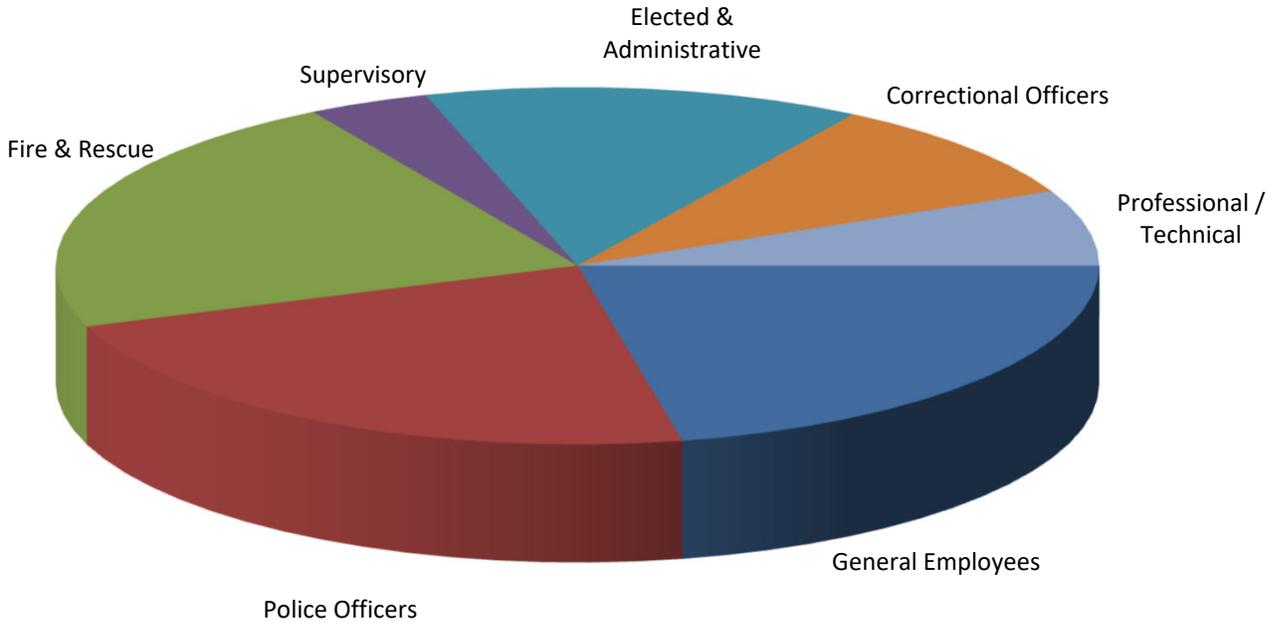


PART-TIME HOURS

DEPARTMENT	Fiscal Year 2021-22	Fiscal Year 2022-23	Fiscal Year 2023-24	Percent of Total	Percent Change
Jacksonville Sheriff's Office - Net (a)	676,940	678,084	644,822	35.8%	(4.9%)
Parks, Recreation and Community Services	334,597	334,597	334,597	18.5%	0.0%
Supervisor of Elections	103,456	268,080	228,704	12.6%	(14.7%)
Public Library	193,827	188,824	188,824	10.4%	0.0%
Kids Hope Alliance	107,100	107,100	107,100	5.9%	0.0%
Tax Collector	70,122	70,122	70,122	3.9%	0.0%
<u>All Other Departments</u>					
Fire and Rescue	52,614	54,114	55,434	3.1%	2.4%
Finance and Administration	44,448	44,188	43,408	2.4%	(1.8%)
Neighborhoods	33,125	36,825	36,825	2.0%	0.0%
Vacancy Pool	20,800	20,800	20,800	1.1%	0.0%
Clerk of the Court	7,800	15,600	13,000	0.7%	(16.7%)
Planning and Development	11,757	11,757	12,797	0.7%	8.8%
City Council	10,424	10,424	10,424	0.6%	0.0%
Public Works	8,046	8,046	8,046	0.4%	0.0%
Employee Services	6,084	6,084	6,084	0.3%	0.0%
Office of Property Appraiser	5,408	6,656	5,408	0.3%	(18.8%)
Downtown Investment Authority	4,980	4,360	4,360	0.2%	0.0%
Executive Office of the Mayor	3,250	3,250	3,250	0.2%	0.0%
Office of Economic Development	2,300	2,900	2,900	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	1,040	2,080	2,080	0.1%	0.0%
Advisory Boards And Commissions	1,248	1,248	1,248	0.1%	0.0%
TOTAL	1,708,916	1,884,689	1,809,783	100.0%	(4.0%)

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

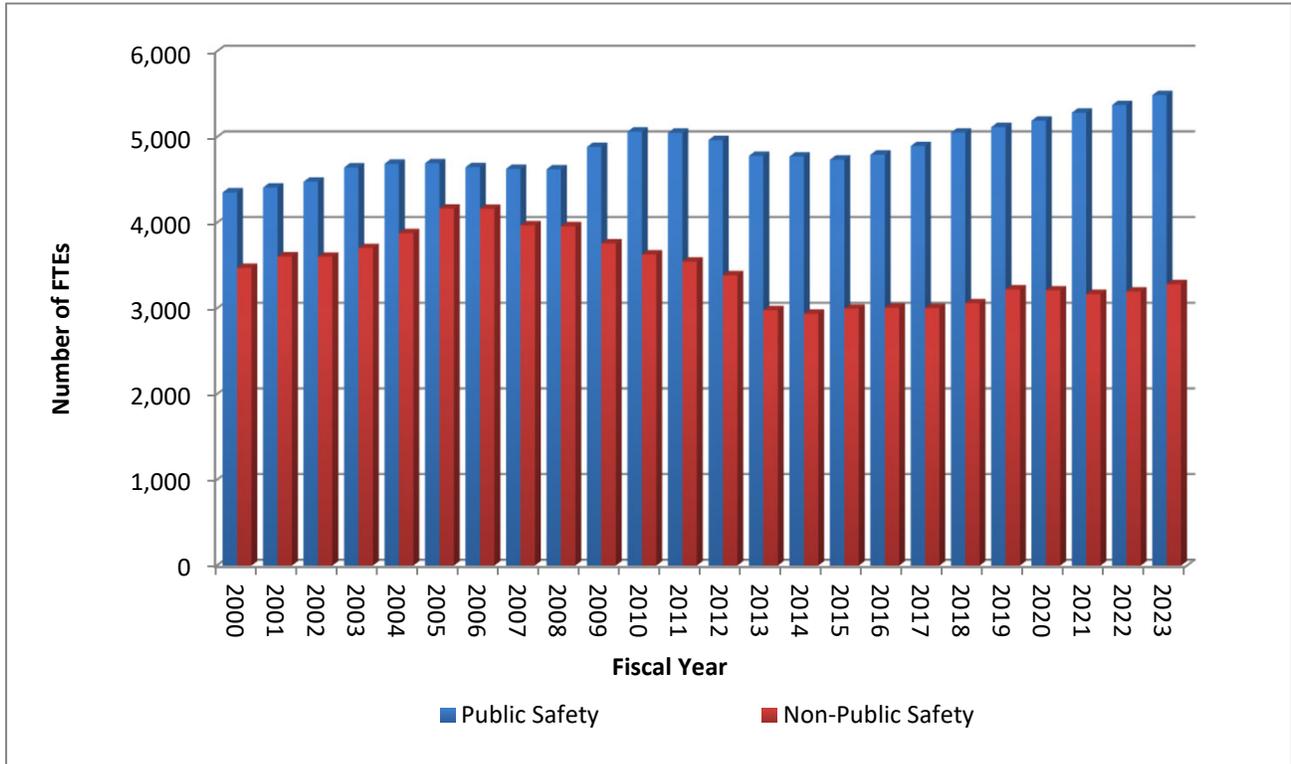
PERSONNEL DISTRIBUTION BY EMPLOYEE TYPE



CLASSIFIED POSITIONS

GROUP DESCRIPTION	Fiscal Year 2021-22	Fiscal Year 2022-23	Fiscal Year 2023-24	Percent Of Total	Change
General Employees	1,816	1,793	1,763	21.7%	(30)
Police Officers	1,766	1,753	1,835	22.7%	82
Fire and Rescue	1,561	1,656	1,786	22.1%	130
Elected & Administrative	1,043	1,070	1,100	13.6%	30
Correctional Officers	755	763	751	9.3%	(12)
Professional/Technical	508	536	554	6.8%	18
Supervisory	302	297	305	3.8%	8
Total	7,751	7,868	8,094	100%	226

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



TOTAL STAFFING

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

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 2023-504-E, on various schedules and are presented here to provide the reader with an overview of these programs.

Ordinance 2023-504-E Grant and Program Schedules:

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

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

Schedule of Continuation Grants / Programs With No City Match

\$19,875,638 \$0 \$740,765 68 6,032

2023-504-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
Finance and Administration - Grants Office	Department of Justice	Edward Byrne Memorial - Justice Assistance Grant 10/1/20-09/30/24	Grant funding appropriated on 2022-168-E. Positions authorized through 9/30/24 and listed here for transparency.	\$0	\$0	\$0	5	0
Finance and Administration - Grants Office	Department of Justice	Edward Byrne Memorial - Justice Assistance Grant 10/1/21-09/30/25	Provides for crime prevention and intervention programs, reentry education, and victim services. Programs funded by this grant serve violent and non-violent criminals, provide for crime prevention as well as create opportunities for adult and juvenile offenders and ex-offenders.	\$525,000	\$0	\$0	3	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	\$200,000	\$0	\$0	1	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.	\$200,000	\$0	\$200,000	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. Grant period through 9/30/24	\$50,000	\$0	\$0	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.	\$50,000	\$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	\$242,000	\$0	\$0	0	0
Jacksonville Sheriff's Office	Florida Department of Transportation	DUI Enforcement Project	Covers the cost of overtime for officers to conduct additional DUI Enforcement activities, and the supplies/equipment to support these activities.	\$155,000	\$0	\$0	0	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.	\$150,000	\$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.	\$150,000	\$0	\$0	1	0

Schedule of Continuation Grants / Programs With No City Match

				2023-504-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
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.	\$70,000	\$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.	\$45,000	\$0	\$0	0	0
Jacksonville Sheriff's Office	Florida Department of Transportation	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.	\$420,000	\$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.	\$150,000	\$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.	\$264,000	\$0	\$0	4	0
Jacksonville Sheriff's Office	SAO - Fourth Judicial Circuit of Florida	Sexual Assault Kit Initiative VIII	Funds one full-time public safety analyst. Original appropriation funding grant period 10/1/21 - 9/30/24. Position authorized through 9/30/24 and listed here for transparency.	\$0	\$0	\$0	2	0
Jacksonville Sheriff's Office	Walmart	Local Grant Program	To purchase supplies and equipment to enhance Homeland Security efforts.	\$1,500	\$0	\$0	0	0
Jacksonville Sheriff's Office AND Parks, Rec and Community Svcs: Social Services	Department of Justice	JAX Victim Services	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	1	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.	\$225,000	\$0	\$225,000	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.	\$25,000	\$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.	\$220,000	\$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.	\$225,000	\$0	\$225,000	3	0
JFRD - Emergency Preparedness	FEMA	Regional Catastrophic Preparedness Grant	To build state and local capacity to manage catastrophic incidents by improving and expanding regional collaboration for catastrophic incident preparedness. Funding 2020-179-E. Positions are listed here for transparency. Grant extensions approved authorizing positions through 3/30/24.	\$0	\$0	\$0	2	0

Schedule of Continuation Grants / Programs With No City Match

				2023-504-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
JFRD - Emergency Preparedness	Division of Emergency Management	Urban Search and Rescue Grant	Urban Search and Rescue Grant - State of Florida, Division of Emergency Management award for equipment and supplies for the Florida Task Force 5 team.	\$1,100,000	\$0	\$0	0	0
JFRD - Rescue	Florida Department of Health	Florida's Coordinated Opioid Response Initiative (CORE)	Coordinated Opioid Response (CORE) Initiative - 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.	\$580,263	\$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 Economic Opportunity	Defense Infrastructure Grant - Florida Defense Alliance 07/1/22-06/30/25	Funding is utilized along with DOD funding to purchase development easement rights for properties around Duval County Navy bases and airfields. The development rights easements are acquired from willing sellers and secure Duval County Navy bases and airfields from encroachment.	\$500,000	\$0	\$0	0	0
Military Affairs and Veterans	Department of Economic Opportunity	Defense Infrastructure Grant - Florida Defense Support Task Force 07/1/22-06/30/23	Funding is utilized along with DOD funding to purchase development easement rights for properties around Duval County Navy bases and airfields. The development rights easements are acquired from willing sellers and secure Duval County Navy bases and airfields from encroachment.	\$500,000	\$0	\$0	0	0
Military Affairs and Veterans	Department of Economic Opportunity	Defense 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	Dept of Homeland Security	Monitoring Demonstration Study (Air)	Funding for two staff members assigned to this account to perform various air pollution monitoring within Duval County in accordance with requirements outlined by the Department of Homeland Security.	\$297,879	\$0	\$0	0	0

Schedule of Continuation Grants / Programs With No City Match

					2023-504-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 Svcs	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	5	832	
Parks, Rec and Community Svcs: Social Services	Department of Justice	Jacksonville Safety First	Funding to provide supervised visitation services to protect children affected by domestic violence.	\$550,000	\$0	\$0	0	0	
Parks, Rec and Community Svcs: Social Services	Department of Justice	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	

Schedule of Continuation Grants / Programs With No City Match

2023-504-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
Parks, Rec and Community Svcs- Social Services	DOJ / Office of the Florida Attorney General	Victims of Crime Act (VOCA)	Information and Referrals for Crime Victims.	\$315,000	\$0	\$75,465	4	0
Public Works - Construction Mgmt AND Neighborhoods - Environmental Quality	Florida Department of Transportation	National Pollutant Discharge Elimination System / MS4 Permit Grant	Grant will provide for Phase 1 Permit Cycle 3 requirements, which includes a Monitoring Plan. The National Pollutant Discharge Elimination system permit requires that FDOT, through the City, to perform stormwater discharge compliance and water quality assessments, total maximum daily load monitoring for nutrient levels in the Lower St. Johns basin, illicit discharge and improper disposal proactive inspections, and other means of monitoring the impairment of waterways.	\$380,034	\$0	\$0	0	0

Schedule of Continuation Grants / Programs With A City Match

FY24 Request for Reserve for Federal Grant Match / Overmatch: \$4,783,273
 Nutrition Services Incentive Program Match / Overmatch: \$3,058,132
 JSO Federal Forfeitures Port Security Grant Program Match / Overmatch: \$150,000 Reserve for
 Federal Matching Grants (B1b) Net: \$1,575,141

											2023-504-E Schedule of Continuation Grants						
											\$10,246,559	\$1,537,288	\$3,245,985	\$4,783,273	\$22,884	77	13,000
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							
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.	\$16,000	\$16,000	\$23,450	\$39,450	\$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. This portion of the project funding is included in year 1 of the 5-year CIP schedule.	\$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. Additionally, the grant provides life skills training and homeless shelter case management through Sulzbacher Center.	\$250,000	\$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	Senior Companion program provides respite care, companion services for low to moderate income seniors. This program provides assistance for seniors aged 60 years and older who have one or more physical, emotional, or mental health limitations and needs assistance to achieve and maintain their high level of independent living.	\$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 55 and older 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)	Funding to provide activities and programs that promote healthy living for citizens of Duval County 60 years of age and over. Grantor requires match funds. Additional funds needed as local match to support the 56 program staff for 19 Centers; 26 transportation buses for services, and other operating cost within the program.	\$1,356,513	\$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	Jacksonville Senior Services American Rescue Plan Act (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							

Schedule of Continuation Grants / Programs With A City Match

2023-504-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
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

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

Council Approved Project List On: 2023-046-E
 Projects are included in year 1 of the 5-year CIP Schedule

00111-195003-000000-00000336-00000-0000000 Account: 599100 \$2,400,000
 Other Funding: \$0

Total Contingency for F.I.N.D Grant Match (B1c): \$2,400,000

Project	Council District	Phase	Florida Inland Navigation District (F.I.N.D)	City *	Project Total
Downtown Dredging	5 & 7	Design	\$250,000	\$300,000	\$550,000
Oak Harbor Boat Ramp Bulkhead	13	Construction	\$800,000	\$960,000	\$1,760,000
Sisters Creek Dock - Extension and Restroom	2	Design	\$350,000	\$420,000	\$770,000
St. Johns Marina Boardwalk	5	Construction	\$600,000	\$720,000	\$1,320,000
			\$2,000,000	\$2,400,000	\$4,400,000

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 2022-2023 fiscal year-end (09/30/23), 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	FYE23	Target	Maximum	Minimum	Direction
Overall Net Debt as % of Full Market Value	1.45%	2.5%	3.5%	N/A	Lower is better
GSD Debt Service as % of GSD Revenues	7.14%	11.5%	13.0%	N/A	Lower is better
Unassigned GF Balance as % of GSD Revenues (incl. Emergency Reserves) ¹	27.49%	14.0%	N/A	10.0%	Higher is better
Unassigned GF Balance as % of GSD Revenues (excl. Emergency Reserves) ¹	22.72%	10.0%	N/A	5.0%	Higher is better
Ten Year Principal Paydown – All City Debt	73.06%	50.0%	N/A	30.0%	Higher is better
Ten Year Principal Paydown – GSD Debt	52.85%	50.0%	N/A	30.0%	Higher is better
Debt Per Capita	\$2,093	\$2,600	\$3,150	N/A	Lower is better

¹ Since reserve balances will not be known until FY End, the FY22 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 \$1.042 billion over the five year period ending 2028. Consequently, the amount of debt is expected to increase from \$2.10 billion in fiscal year 2023 to \$3.15 billion through fiscal year 2028.

Projected Change in Debt Outstanding						
FISCAL YEAR END	2023	2024	2025	2026	2027	2028
Outstanding Debt, Beginning		2,107,138	2,629,089	2,929,324	3,080,739	3,156,466
Already Authorized - Prior CIP		561,480	280,740	168,444	112,296	-
Borrowing for Proposed Authorizations (a)		151,125	223,665	204,019	192,533	177,421
Debt Pay down		(190,654)	(204,170)	(221,048)	(229,102)	(184,219)
Outstanding Debt, Ending	2,107,138	2,629,089	2,929,324	3,080,739	3,156,466	3,149,668

(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, 2022 which is the most recently closed fiscal year. The annual continuing disclosure supplement was filed by the City to provide an overview of the City's borrowing programs, as well as to provide certain financial and operating information required pursuant to the City's continuing disclosure obligations related to its various borrowing programs. In addition, this supplement includes a description of the pledge and a listing of the outstanding debt for each program.

I: Special Revenue (Covenant) Pledge

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

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

Special Revenue (Covenant) Bonds

Bonds Outstanding

(in thousands)

			9/30/2022	10/1/2022	10/1/2022
	Issue Date	Issued	Outstanding	Repayment	Outstanding
Series 2009C-2	12/15/2009	37,310	-	-	-
Series 2010B	9/16/2010	100,205	-	-	-
Series 2010C-1	12/21/2010	27,205	-	-	-
Series 2011A	6/10/2011	108,880	-	-	-
Series 2011B	6/17/2011	86,600	-	-	-
Series 2012C	12/13/2012	183,980	19,245	(9,390)	9,855
Series 2012D	12/13/2012	11,840	2,430	(1,185)	1,245
Series 2012E	12/13/2012	34,340	-	-	-
Series 2013A	9/16/2013	54,035	47,310	(1,025)	46,285
Series 2013B	9/16/2013	35,145	6,570	(1,385)	5,185
Series 2013C	9/16/2013	31,565	31,565	-	31,565
Series 2014	11/19/2014	100,160	90,310	(6,340)	83,970
Series 2016A	9/15/2016	92,215	71,325	(5,110)	66,215
Series 2016B	9/15/2016	58,645	54,225	(4,205)	50,020
Series 2017A	9/20/2017	112,865	98,285	(2,385)	95,900
Series 2017B	9/20/2017	31,455	31,455	-	31,455
Series 2018	9/18/2018	72,540	46,805	(6,235)	40,570
Series 2019A	9/25/2019	151,625	137,340	(7,715)	129,625
Series 2019B	9/25/2019	45,535	45,535	-	45,535
Series 2020A	9/16/2020	123,630	113,900	(10,170)	103,730
Series 2020B	9/16/2020	15,670	15,670	(4,440)	11,230
Series 2020C	9/16/2020	105,485	103,235	(6,295)	96,940
Series 2021A	9/22/2021	97,900	97,900	(4,480)	93,420
Series 2022B	4/19/2022	28,682	28,682	-	28,682
Series 2022A	7/7/2022	120,380	120,380	-	120,380
Series 2022C	9/22/2022	99,175	99,175	-	99,175
		\$ 1,967,067	\$ 1,261,342	\$ (70,360)	\$ 1,190,982

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	2018	2019	2020	2021	2022
Total General Fund Revenues	\$ 1,155,959	\$ 1,246,653	\$ 1,278,173	\$ 1,352,195	\$ 1,453,385
Less: Property Tax Revenues	(603,910)	(649,040)	(699,218)	(743,058)	(807,606)
Total Covenant Revenues	<u>\$ 552,049</u>	<u>\$ 597,613</u>	<u>\$ 578,955</u>	<u>\$ 609,137</u>	<u>\$ 645,779</u>
35% Limitation ⁽¹⁾	\$ 193,217	\$ 209,165	\$ 202,634	\$ 213,198	\$ 226,023
45% Limitation ⁽²⁾	248,422	268,926	260,530	274,112	290,601
Maximum Annual Debt Service ⁽³⁾	148,262	151,042	152,159	145,247	138,351
% of Limit ⁽⁴⁾	76.7%	72.2%	75.1%	68.1%	61.2%

Note: Revenues are audited through 2021. Revenues and Debt Service are reported on an accrued basis.

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

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

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

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

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

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

(in thousands)

Covenant & Supplemental Revenues	2021	2022
Total General Fund Revenues	\$ 1,352,195	\$ 1,453,385
Less: Property Tax Revenues	(743,058)	(807,606)
Total Covenant Revenues	\$ 609,137	\$ 645,779
Supplemental Revenues ⁽¹⁾	11,315	17,555
Total Covenant Revenues and Supplemental Revenues	\$ 620,452	\$ 663,334
 Maximum Annual Debt Service ⁽²⁾	 \$ 133,212	 \$ 138,351
Coverage ⁽³⁾	4.66x	4.79x

Note: Revenues are audited through 2021. Revenues and Debt Service are reported on an accrued basis.

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

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

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

The Maximum Annual Debt Service used in the anti-dilution calculations above includes debt service for all Non-Self-Sufficient Debt. The following table lists all of the City's Non-Self-Sufficient Debt outstanding as of the 2022 fiscal year end:

City of Jacksonville, FL Non Self-Sufficient Debt

Non-Self Sufficient Debt:	FYE 9/30/22 Outstanding
Special Obligation Bonds Payable:	
Special Revenue Refunding Bonds, Series 2012C	\$ 19,245,000
Special Revenue Refunding Bonds, Series 2012D	2,430,000
Special Revenue and Refunding Bonds, Series 2013A	27,175,000
Special Revenue and Refunding Bonds, Series 2014	58,120,000
Special Revenue and Refunding Bonds, Series 2016A	42,330,670
Special Revenue Refunding Bonds, Series 2017A	30,100,000
Special Revenue and Refunding Bonds, Series 2019A	91,165,000
Taxable Special Revenue and Refunding Bonds, Series 2020C	66,061,220
Special Revenue Bonds, Series 2021A	10,230,000
Special Revenue Bonds, Series 2022A	120,380,000
Special Revenue Bonds, Series 2022B	28,682,400
Special Revenue Bonds, Series 2022C	99,175,000
Total Special Obligation	\$ 595,094,290
Bonds & Notes Payable from Internal Service Operations	
Special Revenue and Refunding Bonds, Series 2013A	\$ 20,135,000
Special Revenue and Refunding Bonds, Taxable Series 2013B	6,570,000
Special Revenue and Refunding Bonds, Series 2014	32,190,000
Special Revenue and Refunding Bonds, Series 2016A	28,994,330
Special Revenue Refunding Bonds, Series 2017A	68,185,000
Special Revenue Bonds, Series 2018	46,805,000
Special Revenue and Refunding Bonds, Series 2019A	46,175,000
Special Revenue and Refunding Bonds, Series 2020A	113,900,000
Taxable Special Revenue and Refunding Bonds, Series 2020C	37,173,780
Special Revenue Bonds, Series 2021A	87,670,000
Commercial Paper Notes	27,100,000
Total Bonds & Notes Payable from Internal Service Operations	\$ 514,898,110
Special Revenue (Covenant) Bonds Supported by BJP Revenues ¹:	
Special Revenue and Refunding Bonds, Series 2013C	\$ 31,565,000
Special Revenue and Refunding Bonds, Series 2016B	54,225,000
Special Revenue Refunding Bonds, Series 2017B	31,455,000
Special Revenue Refunding Bonds, Series 2019B	45,535,000
Special Revenue Refunding Bonds, Series 2020B	15,670,000
Total Special Revenue (Covenant) Bonds Supported by BJP Revenues	\$ 178,450,000
TOTAL NON-SELF SUFFICIENT DEBT	\$ 1,288,442,400

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 2018 through 2022
(in thousands)

	2018	2019	2020	2021	2022
Revenue:					
Property taxes	\$603,910	\$649,040	\$699,218	\$743,058	\$807,606
Utility service taxes	91,308	124,130	124,789	123,685	129,727
Licenses, permits and fees	43,684	44,769	41,295	41,781	47,514
Intergovernmental	169,382	185,092	183,073	206,680	241,379
Charges for services	68,576	71,903	68,418	81,405	71,301
Fines and forfeitures	2,060	2,304	1,894	2,802	2,426
JEA Contribution	116,620	117,476	118,824	120,012	121,212
Interest	1,539	23,202	17,113	5,513	3,796
Other	58,880	28,737	23,549	27,018	28,424
Total Revenue	\$ 1,155,959	\$ 1,246,653	\$ 1,278,173	\$ 1,351,954	\$ 1,453,385
Expenditures & Encumbrances:					
City Council	\$9,739	\$10,923	\$12,825	\$11,760	\$11,294
Clerk of the Courts	4,290	4,671	4,893	5,365	5,609
Courts	4,201	3,666	4,415	5,450	4,922
Downtown Investment Authority	2,072	1,983	1,046	916	4,299
Employee Services	6,738	10,883	10,480	6,966	7,094
Office of Ethics	322	379	402	423	505
Finance	12,178	11,671	13,180	20,167	22,513
Fire/Rescue	214,079	234,354	264,231	287,485	307,592
General Counsel	806	5,715	91	133	93
Health Administrator	1,123	1,016	1,142	1,115	1,286
Inspector General	901	891	1,159	1,247	1,368
Intra-Governmental Service	10	-	-	-	-
Kids Hope Alliance	236	-	-	-	-
Jacksonville Human Rights Commission	760	935	755	751	804
Mayor	3,807	4,235	4,310	4,590	4,290
Mayor's Boards and Commissions	440	479	503	486	535
Medical Examiner	4,495	5,069	5,282	5,457	5,791
Military Affairs, Vet & Disabled Svcs	1,187	1,274	1,298	1,427	1,327
Neighborhoods	20,084	20,722	20,650	22,378	21,886
Office of Economic Development	2,982	1,893	1,868	3,318	2,232
Parks & Recreation	40,711	42,842	41,778	43,841	43,435
Planning and Development	4,149	4,251	3,794	4,049	4,343
Property Appraiser	9,916	10,309	10,642	11,156	11,523
Public Defender	2,146	2,212	2,469	2,472	2,323
Public Libraries	32,362	34,544	33,670	35,244	35,564
Public Works	42,287	45,556	46,312	49,961	51,822
Regulatory Compliance	-	-	-	-	-
Sheriff	405,854	439,904	472,363	484,725	508,869
Special Services	-	-	-	-	-
Sports & Entertainment	4,216	4,051	8,073	5,011	11,021
State Attorney	1,735	1,747	2,008	2,286	2,291
Supervisor of Elections	5,153	7,932	7,885	7,540	11,101
Tax Collector	16,333	17,175	20,653	19,913	23,974
Contribution to Shands-Jacksonville	26,265	26,276	34,276	29,472	30,276
Jacksonville Misc. Citywide Activities	81,613	94,582	168,735	109,003	113,890
Total Expenditures & Encumbrances	\$963,190	\$ 1,052,140	\$ 1,201,188	\$ 1,184,107	\$ 1,253,872
Excess of Revenue					
Over (Under) Expenditures	\$ 192,769	\$ 194,513	\$ 76,985	\$ 167,847	\$ 199,513
Other Financing Sources (Uses):					
Transfers In	\$20,127	\$9,544	\$19,051	\$12,309	\$16,460
Transfers Out	(162,113)	(154,681)	(146,444)	(136,499)	(123,789)
Long Term Debt Issued	4,950	740	72,700	-	4,722
Lease Proceeds	-	-	-	-	2,127
Total Other Financing Sources (Uses)	\$ (137,036)	\$ (144,397)	\$ (54,693)	\$ (124,190)	\$ (100,480)
Excess (Deficiency) of Revenue					
Over (Under) Expenditures	\$ 55,733	\$ 50,116	\$ 22,292	\$ 43,657	\$ 99,033

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

II: Excise Taxes Revenue Pledge

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

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

Annual Financial Information and Operating Data

Excise Taxes Revenue Pledge

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

City of Jacksonville, FL					
Excise Tax Revenue Pledge					
Revenues & Debt Service Coverage					
<i>(in thousands)</i>					
	2018	2019	2020	2021	2022
Utility Services Tax:					
JEA Electric	\$ 73,833	\$ 75,913	\$ 76,618	\$ 76,078	\$ 80,662
JEA Water	14,316	14,946	15,370	15,100	15,948
Telecommunications	27,057	25,739	25,592	25,001	25,079
Peoples Gas	613	648	584	738	791
Miscellaneous	2,521	2,320	2,093	2,351	2,818
Total Utility Services Tax Revenue	<u>\$ 118,340</u>	<u>\$ 119,566</u>	<u>\$ 120,257</u>	<u>\$ 119,268</u>	<u>\$ 125,298</u>
Fuel Oil Tax	25	22	16	6	4
Occupational License Taxes	7,091	7,320	7,122	6,993	6,975
Total Excise Taxes Pledged Revenues	<u>\$ 125,456</u>	<u>\$ 126,908</u>	<u>\$ 127,395</u>	<u>\$ 126,267</u>	<u>\$ 132,277</u>
Maximum Annual Debt Service	\$ 8,367	\$ 5,554	\$ 5,554	\$ 0	\$ 0
Pledged Revenue Coverage	14.99 x	22.85 x	22.94 x	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 10/1/18, all of the City's Local Government Sales Tax Revenue Bonds have been paid off, leaving no principal balance outstanding.

Annual Financial Information and Operating Data

Local Government Sales Tax Revenue Pledge

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

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

Fiscal Year	Distribution to City	% Change Prior Year	Annual Debt Service¹	Pledged Revenue Coverage	Maximum Annual Debt Service(MADS)¹	MADS Coverage
2018	99,223	5.92%	7,868	12.61 x	7,924	12.52 x
2019	101,987	2.79%	7,727	13.20 x	7,727	13.20 x
2020	98,147	-3.76%	-	N/A*	-	N/A*
2021	114,890	17.06%	-	N/A*	-	N/A*
2022	129,462	12.68%	-	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, 2022, follows:

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

Source: State of Florida, Department of Revenue

The Direct Debt Statement for the fiscal year ending September 30, 2022, follows:

City of Jacksonville, FL
Direct Debt Statement
 Fiscal Year Ending September 30, 2022

Direct Debt:	Non Self-Supporting Revenue Bonds	Self-Supporting Revenue Bonds
Capital Improvement Refunding Revenue Bonds, Series 2012	\$ -	
Commercial Paper Notes	27,100,000	
Special Revenue Bonds, Series 2009C-2	-	
Special Revenue Bonds, Series 2011A	-	
Special Revenue Refunding Bonds, Series 2012C	19,245,000	
Special Revenue Refunding Bonds, Series 2012D	2,430,000	
Special Revenue and Refunding Bonds, Series 2013A	47,310,000	
Special Revenue and Refunding Bonds, Taxable Series 2013B	6,570,000	
Special Revenue Refunding Bonds, Series 2013C	31,565,000	
Special Revenue Refunding Bonds, Series 2014	90,310,000	
Special Revenue Refunding Bonds, Series 2016A	71,325,000	
Special Revenue Refunding Bonds, Series 2016B	54,225,000	
Special Revenue Refunding Bonds, Series 2017A	98,285,000	
Special Revenue Refunding Bonds, Series 2017B	31,455,000	
Special Revenue Bonds, Series 2018	46,805,000	
Special Revenue and Refunding Bonds, Taxable Series 2019A	137,340,000	
Special Revenue Refunding Bonds, Series 2019B	45,535,000	
Special Revenue and Refunding Bonds, Series 2020A	113,900,000	
Special Revenue Refunding Bonds, Series 2020B	15,670,000	
Taxable Special Revenue and Refunding Bonds, Series 2020C	103,235,000	
Special Revenue Bonds, Series 2021A	97,900,000	
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	
Better Jacksonville Sales Tax Revenue Refunding Bonds, Series 2012		16,390,000
Better Jacksonville Sales Tax Revenue Refunding Bonds, Series 2012A		8,645,000
Better Jacksonville Sales Tax Revenue Refunding Bonds, Series 2016		53,960,000
Better Jacksonville Sales Tax Revenue Refunding Bonds, Series 2021		16,530,000
Better Jacksonville Sales Tax Refunding Revenue Bond, Series 2022		262,750,000
State Infrastructure Bank Loan #1		-
State Infrastructure Bank Loan #2		4,099,239
Transportation Revenue Refunding Bonds, Series 2012A		2,155,000
Transportation Revenue Refunding Bonds, Series 2012B		8,470,000
Transportation Revenue Refunding Bonds, Series 2015		180,965,000
Transportation Revenue Refunding Bonds, Series 2018		27,720,000
Taxable Transportation Revenue Refunding Bonds, Series 2020		149,710,000
DCSB Certificate of Participation, Series 2005-QZAB	-	
DCSB Certificate of Participation, Series 2009B-QSCB	5,950,000	
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	12,610,000	
DCSB Certificate of Participation, Series 2014A Refunding	23,896,915	
DCSB Certificate of Participation, Series 2014B-QZAB	50,000,000	
DCSB Certificate of Participation, Series 2015B Refunding	111,705,000	
DCSB Certificate of Participation, Series 2016A Refunding	44,535,000	
DCSB Certificate of Participation, Series 2017A Refunding	27,189,000	
Total Direct Debt	\$ 1,626,402,315	\$ 731,394,239

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

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

IV: Capital Improvement Revenue Pledge

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

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

As of 10/1/22, 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	9/30/2022 Outstanding	10/1/2022 Repayment	10/1/2022 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 & Net Debt Service Coverage					
<i>(in thousands)</i>					
	2018	2019	2020	2021	2022
Peoples Gas Franchise Fee	\$ 1,447	\$ 1,434	\$ 1,302	\$ 1,567	\$ 1,716
Other Franchise Fees	12	12	10	12	11
Total Franchise Fees	<u>\$ 1,459</u>	<u>\$ 1,446</u>	<u>\$ 1,312</u>	<u>\$ 1,579</u>	<u>\$ 1,727</u>
Pledged Discretionary Communications Services Tax	\$ 4,775	\$ 4,542	\$ 4,516	\$ 4,412	\$ 4,426
Convention Center Development Tax	7,981	7,993	5,831	6,808	9,154
Sports Facility Sales Tax Rebate	2,000	2,000	1,833	1,667	1,333
Professional Sports Facility Tourist Tax	8,569	8,598	6,304	7,569	10,091
Total Pledged Revenue	<u>\$ 24,784</u>	<u>\$ 24,579</u>	<u>\$ 19,796</u>	<u>\$ 22,035</u>	<u>\$ 26,731</u>
Annual Debt Service ^(1, 2)	\$ 10,108	\$ 10,270	\$ 10,096	\$ 10,094	n/a
Pledged Revenue Coverage	2.45x	2.39x	1.96x	2.18x	n/a
Maximum Annual Debt Service ^(1, 2)	\$ 10,139	\$ 10,139	\$ 10,095	\$ 10,098	n/a
Pledged Revenue Coverage	2.44x	2.42x	1.96x	2.18x	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 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.
- (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	9/30/2022 Outstanding	10/1/2022 Repayment	10/1/2022 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	180,965	(440)	180,525
Series 2018	10/10/2018	53,180	27,720	(8,760)	18,960
Series 2020	10/29/2020	155,040	149,710	(5,195)	144,515
		\$ 614,905	\$ 369,020	\$ (25,020)	\$ 344,000

Annual Financial Information and Operating Data

Transportation Sales Tax Revenue Pledge

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

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

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

Period Ending October 1	Transportation Sales Tax Distribution to City ¹	Gas Tax Distribution to City ²	Total Pledge Revenues	Parity Bonds Debt Service ³	Earnings on Sinking Funds ⁴	Combined Net Debt Service	Net Debt Service Coverage
2022	123,997,790	8,576,440	132,574,230	36,333,486	276,608	36,056,878	3.68x
2023	123,997,790	8,576,440	132,574,230	37,848,414	279,118	37,569,296	3.53x
2024	123,997,790	8,576,440	132,574,230	38,650,689	280,535	38,370,154	3.46x
2025	123,997,790	8,576,440	132,574,230	39,072,589	281,580	38,791,009	3.42x
2026	123,997,790	8,576,440	132,574,230	39,072,239	282,133	38,790,106	3.42x
2027	123,997,790	8,576,440	132,574,230	39,075,654	282,744	38,792,910	3.42x
2028	123,997,790	8,576,440	132,574,230	39,074,744	283,387	38,791,356	3.42x
2029	123,997,790	8,576,440	132,574,230	39,070,724	284,075	38,786,648	3.42x
2030	123,997,790	8,576,440	132,574,230	39,075,504	284,825	38,790,678	3.42x
2031	123,997,790	8,576,440	132,574,230	39,071,214	285,376	38,785,838	3.42x
2032	123,997,790	8,576,440	132,574,230	22,041,181	264,669	21,776,512	6.09x
2033	123,997,790	8,576,440	132,574,230	7,679,356	247,128	7,432,229	17.84x
2034	123,997,790	8,576,440	132,574,230	7,677,944	247,258	7,430,686	17.84x
2035	123,997,790	8,576,440	132,574,230	7,679,706	247,397	7,432,310	17.84x
2036	123,997,790	8,576,440	132,574,230	7,680,650	247,544	7,433,106	17.84x
2037	123,997,790	8,576,440	132,574,230	7,679,700	247,700	7,432,000	17.84x

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, 2022 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, 2022 and assume that the Gross Gas Tax collections will equal that amount and will remain constant through the Bond Year ending October 1, 2037.

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

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

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

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

	2018	2019	2020	2021	2022
Gross Transportation Sales Tax Collections	\$ 92,373	\$ 95,805	\$ 93,742	\$ 107,204	\$ 123,998
Distribution of Gross Gas Tax	\$ 9,390	\$ 9,204	\$ 8,829	\$ 8,547	\$ 8,576
Total Pledged Revenues	<u>\$ 101,762</u>	<u>\$ 105,009</u>	<u>\$ 102,571</u>	<u>\$ 115,751</u>	<u>\$ 132,574</u>
Debt Service on Bonds:					
Series 2008B	9,989	1,050	-	-	-
Series 2012A	7,469	7,469	7,469	86	2,241
Series 2012B	7,557	7,606	7,628	11,044	8,894
Series 2015	7,778	7,781	7,778	7,780	7,777
Series 2018	-	11,334	11,588	9,009	10,146
Series 2020	-	-	-	7,276	7,276
Net Swap Interest	1,917	994	-	-	-
Less Earnings on Debt Service Accounts	(677)	(864)	(32)	(37)	(38)
Aggregate Parity Debt Service, Net	<u>\$ 34,034</u>	<u>\$ 35,369</u>	<u>\$ 34,431</u>	<u>\$ 35,158</u>	<u>\$ 36,295</u>
Pledged Revenue Coverage	2.99 x	2.97 x	2.98 x	3.29 x	3.65 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	9/30/2022 Outstanding	10/1/2022 Repayment	10/1/2022 Outstanding
Series 2012	3/29/2012	280,050	16,390	(16,390)	-
Series 2012A	8/30/2012	114,890	8,645	-	8,645
Series 2016	3/24/2016	67,070	53,960	(4,820)	49,140
Series 2021	8/12/2021	16,530	16,530	(8,245)	8,285
Series 2022	9/22/2022	262,750	262,750	-	262,750
		\$ 741,290	\$ 358,275	\$ (29,455)	\$ 328,820

Annual Financial Information and Operating Data

Better Jacksonville Infrastructure Sales Tax Revenue Pledge

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

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

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

Period Ending October 1	Infra. Sales Tax Distribution to City¹	Parity Bonds Debt Service²	Earnings on Sinking Funds³	Net Debt Service	Net Debt Service Coverage
2022	120,114,064	39,416,574	1,797,905	37,618,669	3.19x
2023	120,114,064	44,431,327	1,852,278	42,579,049	2.82x
2024	120,114,064	44,587,307	1,875,048	42,712,259	2.81x
2025	120,114,064	44,586,438	1,882,466	42,703,972	2.81x
2026	120,114,064	44,584,669	1,891,903	42,692,766	2.81x
2027	120,114,064	44,130,783	1,892,324	42,238,459	2.84x
2028	120,114,064	41,581,723	1,864,243	39,717,480	3.02x
2029	120,114,064	41,580,310	1,874,058	39,706,252	3.03x
2030	120,114,064	82,046,245	45,203,499	36,842,746	3.26x
2031	120,114,064	-	-	-	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, 2022 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 Bonds.

³ Period ending October 1, 2022, 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.

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

City of Jacksonville, FL

BJP Infrastructure Sales Tax

Revenues & Net Debt Service Coverage

(in thousands)

	2018	2019	2020	2021	2022
Total Infrastructure Sales Tax Collections	\$ 92,943	\$ 95,713	\$ 93,721	\$ 107,121	\$ 123,797
Distribution Factor	96.88%	96.88%	96.89%	96.95%	97.03%
Infrastructure Sales Tax Distributed to City	\$ 90,043	\$ 92,727	\$ 90,805	\$ 103,853	\$ 120,114
Debt Service on Bonds:					
Senior Lien:					
Series 2008	4,457	-	-	-	-
Series 2011	8,864	8,865	8,867	604	-
Series 2012	24,685	24,691	24,694	24,690	-
Series 2012A	5,745	5,745	5,745	5,745	5,745
Series 2016	2,897	7,057	7,054	7,056	7,062
Series 2021	-	-	-	-	8,325
Series 2022	-	-	-	-	-
Less Earnings on Debt Service Accounts ¹	(1,005)	(1,179)	(337)	-	-
Net Senior Lien Debt Service	\$ 45,643	\$ 45,179	\$ 46,023	\$ 38,095	\$ 21,132
Pledged Revenue Coverage	1.97 x	2.05 x	1.97 x	2.73 x	5.68 x
Maximum Annual Debt Service Coverage ² :					
Maximum Annual Debt Service	\$ 45,742	\$ 45,742	\$ 45,742	\$ 46,246	\$ 42,712
Maximum Annual Debt Service Coverage	1.97 x	2.03 x	1.99 x	2.25 x	2.81 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 9/25/19, all of the City's Capital Projects Revenue Bonds have been paid off, leaving no principal balance outstanding.

Exemption from Disclosure Requirements

Capital Projects Revenue Pledge

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

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

	2018	2019	2020	2021	2022
JEA Electric	\$ 91,472	\$ 92,705	\$ 93,871	\$ 93,609	\$ 94,545
JEA Water and Sewer	25,148	24,771	24,953	26,403	26,667
Total Pledged JEA Contribution	<u>\$ 116,620</u>	<u>\$ 117,476</u>	<u>\$ 118,824</u>	<u>\$ 120,012</u>	<u>\$ 121,212</u>
Debt Service on Bonds:					
Series 2008A	\$ 2,611	\$ 2,656	\$ 0	\$ 0	\$ 0
Series 2008B	2,575	2,846	-	-	-
Combined Debt Service	<u>\$ 5,186</u>	<u>\$ 5,502</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Pledged Revenue Coverage	22.49x	21.35x	N/A*	N/A*	N/A*

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

DEBT AFFORDABILITY STUDY

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

- Current Debt Position as of the end of fiscal year 2022-2023
- Market Perception
- Projected Impact of Already Authorized Borrowing
- Comparison to Industry Standards
- Impact of Changes Related to Fiscal Year 2023-2024 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 FY23. 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 9/30/23	
Debt Type	Outstanding (In Thousands)
Better Jacksonville Program Debt:	
Better Jacksonville Sales Tax	\$ 328,820
Better Jacksonville Transportation	344,000
Special Revenue Bonds	169,805
State Infrastructure Bank Loan Program	<u>1,735</u>
Total Better Jacksonville Program Debt	\$ 844,360
General Government & Enterprise Fund Debt:	
Excise Tax Revenue Bonds	\$ -
Special Revenue Bonds ¹	1,201,177
Local Government Half-cent Sales Tax	-
Capital Improvement Revenue Bonds	-
Capital Projects Revenue Bonds	-
Short Term Debt (Commercial Paper & Line of Credit) ¹	<u>61,600</u>
Total General Government & Enterprise Fund Debt	\$ 1,262,777
Total Projected Debt Outstanding	<u>\$ 2,107,137</u>

¹ The Special Revenue bonds and short term debt contain assumptions related to expected borrowing prior to the end of FY23

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

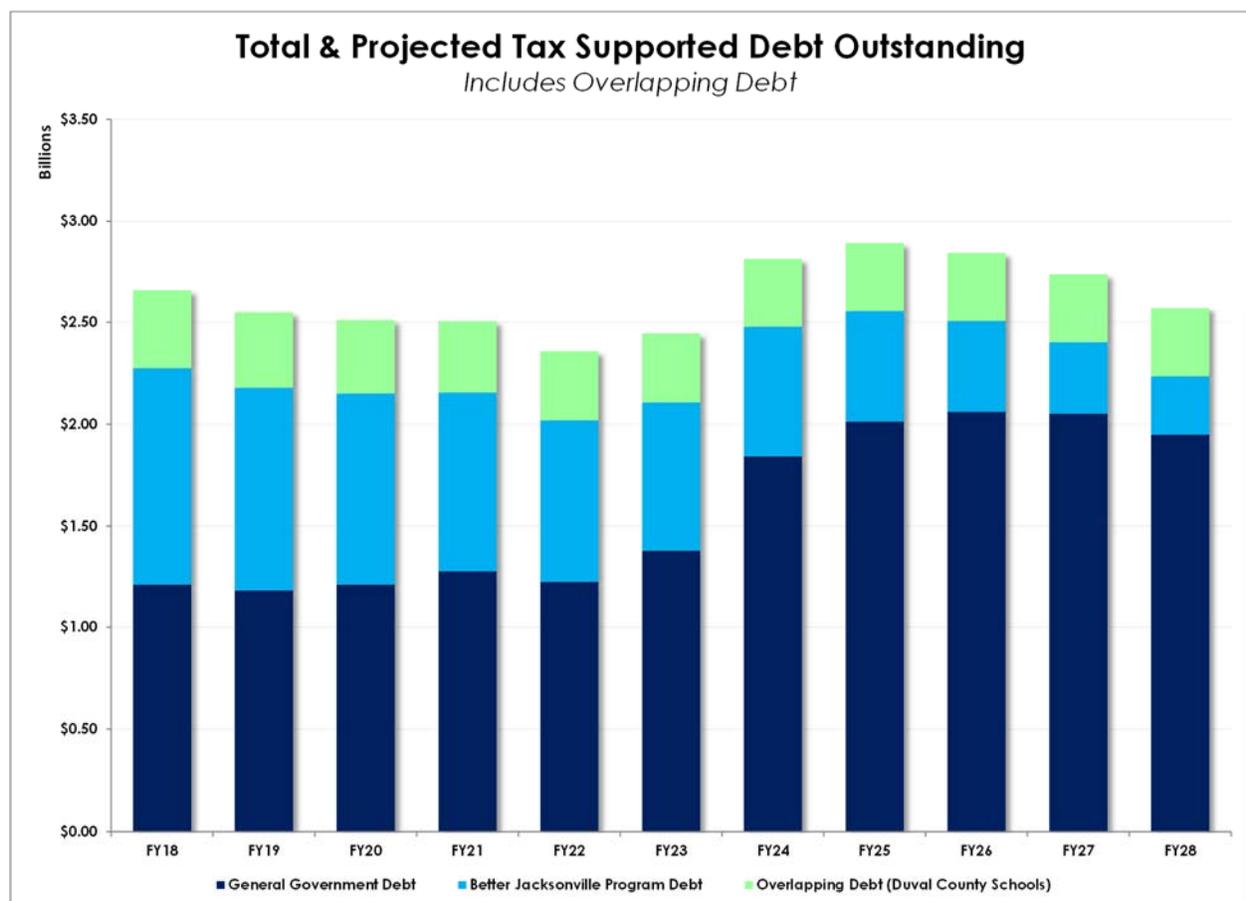
In an effort to protect BJP ratings, the City developed and implemented a "bridge financing" strategy to substitute a General Fund covenant pledge to support up to \$300 million in planned project borrowing. The plan called for use of available junior lien BJP sales tax revenues to pay the debt service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

negative outlook attached to the infrastructure pledge was removed in FY 2008. Subsequent declines of program revenues eventually resulted in the downgrade of the Better Jacksonville sales tax pledge in March 2012 from Aa2 to A1 (Moody's). The final bridge financing was issued during FY 2011. The City remains confident that General Fund resources will not be needed to retire the bridge covenant bonds. In fact, sales tax revenues have rebounded to the extent that Standard & Poor's upgraded their rating of the Better Jacksonville Sales Tax Revenue bonds to 'A+' from 'A' in February 2016 and, more recently, Moody's upgraded their rating of the bonds to Aa3 in September 2020.

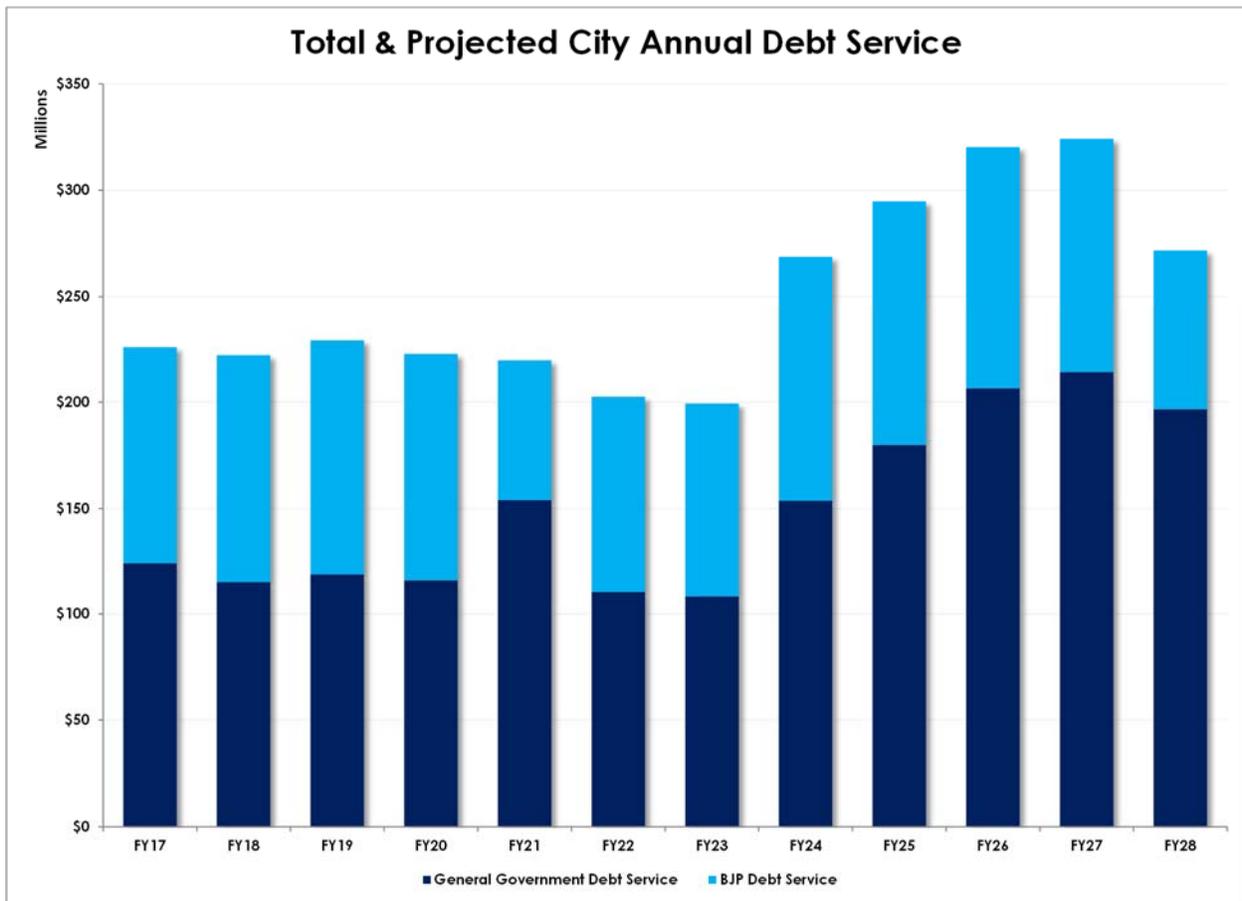
Even though the BJP debt has a dedicated revenue stream and a significant portion of the revenues dedicated to repay the debt are generated from non-residents, it is still considered "tax-supported" debt and is included with other tax-supported debt by rating agencies when calculating some of the City's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

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

Credit rating agencies also look at how the City's debt position (along with its debt metrics) change over time. Below is a presentation of the City's total and projected debt outstanding, including "overlapping debt" (inclusive of Duval County School Board debt, which is held constant in future years as part of this analysis) over time. By the end of FY23, the City will have paid down and reduced its debt by over \$264 million of outstanding debt since FY16. Overlapping debt has decreased over the same period by approximately \$60 million, bringing the total tax-supported debt reduction to \$324 million. The City's continued focus on prudent debt management while supporting a thriving local economy is exhibited by the moderation of debt levels out into the future.



Below is a presentation of total and projected City-related debt service over time (which excludes overlapping debt). While debt service may vary some from year to year based on useful lives of projects financed and structuring decisions made at the time of bond issuance, it is important to maintain a relatively consistent level of debt service. This helps ensure that the City is being responsible about paying down debt over time and allows the City to budget and plan effectively for the future. The City's annual debt service has stayed in a relatively tight range over the last few years but is expected to rise noticeably in FY24. This increase is due to the projected paydown acceleration of currently outstanding BJP debt required to sunset the program early, along with a significant year-over-year increase in total authorized but not yet funded projects. As City revenues increase as expected (and detailed later in this report), the percentage of revenues dedicated to debt service will improve over the long term but could remain steady or decrease over the short and mid-terms.



MARKET PERCEPTION

The credit market's perception of the City's ability to repay is the result of extensive, ongoing evaluations by credit professionals who review a variety of factors, trends, and parameters/measures. Rating agencies also evaluate indicators of the City's economic base as it relates to the ability to access revenue sources (tax rates) and the capacity of the citizens to support the operations of the City (tax burden), each of which is discussed in more detail below.

The most objective indicator of how the market perceives the City's debt are the published ratings of the national services; Fitch Ratings ("Fitch"), Moody's Investors Service ("Moody's") and Standard & Poor's Ratings ("S&P"). The table below shows a running history of the City's ratings for uninsured debt since 2010, which generally demonstrates the agencies' stable view of the City's debt over that period.

In February 2018, S&P upgraded the City's credit rating on Covenant Bonds from AA- to AA as a result of a change in their methodology, which now views non-ad valorem and general fund pledges as equal since both are dependent on the successful operation of the City.

On October 11, 2018, Moody's Investors Service downgraded the City's Issuer Credit Rating and Excise Taxes Revenue bonds to 'A2' from 'Aa2', its Capital Projects and Capital Improvement Revenue bonds to 'A2' from 'Aa3', its Infrastructure Sales Tax and Transportation Sales Tax Revenue bonds to 'A2' from 'A1', and its Special Revenue bonds to 'A3' from 'Aa3'.

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.

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Moody's⁽¹⁾:												
Issuer Credit Rating	Aa1		Aa2 ⁽⁶⁾				A2 ⁽¹²⁾		Aa3 ⁽¹³⁾		Aa2 ⁽¹⁴⁾	
Covenant Bonds	Aa2		Aa3 ⁽⁶⁾				A3 ⁽¹²⁾		A1 ⁽¹³⁾		Aa3 ⁽¹⁴⁾	Aa2 ⁽¹⁵⁾
Revenue Bonds	Aa2/A1		Aa2/Aa3 ⁽⁶⁾				A2 ⁽¹²⁾		A1 ⁽¹³⁾			
BJP Infrastructure	A1						A2 ⁽¹²⁾		Aa3 ⁽¹³⁾			
BJP Transportation	A1 ⁽⁹⁾						A2 ⁽¹²⁾		A1 ⁽¹³⁾		Aa3 ⁽¹⁴⁾	
Commercial Paper	p1 ⁽²⁾											
												⁽⁵⁾
Standard & Poors:												
Issuer Credit Rating	AA											
Covenant Bonds	AA-						AA ⁽¹⁰⁾					
Revenue Bonds	AA+/A		AA+/AA ⁽⁴⁾			AA ⁽⁹⁾						
BJP Infrastructure	A					A+ ⁽⁸⁾						
BJP Transportation	AA-											
Commercial Paper			A-1 ⁽²⁾⁽⁵⁾									
Fitch⁽¹⁾:												
Issuer Credit Rating	AA+		AA ⁽⁷⁾									
Covenant Bonds	AA		AA ⁽⁷⁾									
Revenue Bonds	AA+/AA-		AA/AA ⁽⁷⁾				AAA/AA/AA ⁽¹¹⁾					
BJP Infrastructure	A+ ⁽³⁾											
BJP Transportation	AA ⁽³⁾											AA ⁽¹⁴⁾
Commercial Paper			F1 ⁽⁵⁾									

¹In fiscal year 2010, Moody's and Fitch recalibrated the City's ratings to the Global Rating Scale.

²S&P withdrew the rating of the liquidity provider at the request of the liquidity provider in 2011. S&P subsequently removed the rating for the related City commercial paper. The City successfully replaced the S&P rating with the Moody's rating.

³On March 7, 2012, Moody's issued a two notch downgrade to the City's Better Jacksonville Transportation program. Fitch issued a one notch downgrade to both the Infrastructure and Transportation programs.

⁴The A1 rating from Moody's and the A rating from S&P for the Guaranteed Entitlement bonds were removed for illustration purposes upon final redemption on December 13, 2013.

⁵On December 4, 2013, the City replaced Letter of Credit supporting the commercial paper program, which was necessitated by the withdrawal of the prior liquidity provider. The replacement liquidity agreement required a remarketing of the commercial paper notes and a new security rating. The City elected to replace the Moody's rating with a new S&P and Fitch rating.

⁶On June 17, 2014, Moody's issued a one notch downgrade to the City's ICR rating and Special Revenue program.

⁷On October 27, 2014, Fitch issued a one notch downgrade to the City's ICR rating, Special Revenue program, Excise Tax Revenue program, and Local Government Sales Tax.

⁸On February 19, 2016, Standard & Poor's upgraded the BJP Infrastructure Sales Tax bonds one notch.

⁹On March 3, 2016, Standard & Poor's upgraded the Excise Tax Revenue bonds one notch.

¹⁰On February 23, 2018, Standard & Poor's upgraded the Covenant Bonds (Special Revenue) one notch.

¹¹On September 10, 2018, Fitch upgraded the Excise Tax Revenue bonds one notch.

¹²On October 11, 2018, Moody's downgraded the City's ICR, BJP Infrastructure Sales Tax, Transportation Sales Tax, Capital Projects, Capital Improvement, and Excise Tax bonds to A2, and also downgraded the Special Revenue program to A3.

¹³On September 28, 2020, Moody's upgraded to Aa3 from A2 the City's issuer rating. They also upgraded to A1 from A3 the city's non-ad valorem rating, to A1 from A2 the city's transportation bonds, to A1 from A2 the city's capital improvement bonds, and to Aa3 from A2 the city's Better Jacksonville sales tax bonds.

¹⁴On May 11, 2022, Moody's upgraded to Aa2 from Aa3 the City's issuer rating. They also upgraded to Aa3 from A1 the city's non-ad valorem rating and to Aa3 from A1 the city's

¹⁵On January 25, 2023, Moody's upgraded to Aa2 from Aa3 the City's non-ad valorem debt ratings with a Stable Outlook.

¹⁶On 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.

2022-2023 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	200,289	4.1000	8.3144	12.4144
Miami	459,224	7.5539	4.6202	12.1741
Tampa	401,152	6.2076	5.7309	11.9385
Jacksonville (Duval)	1,033,533	n/a	n/a	11.3619
St. Petersburg	264,220	6.5250	4.7398	11.2648
Orlando	321,904	6.6500	4.4347	11.0847
Hialeah	228,206	6.3018	4.6202	10.9220
Fort Lauderdale	189,019	4.1193	5.5306	9.6499
Cape Coral	208,053	5.3694	3.7623	9.1317
Port St. Lucie	224,916	4.7307	4.2077	8.9384

Note: Municipal and countywide millage rates exclude school district rates for this comparison.

Source: Millage rates obtained from Florida Property Tax Data Portal.

Population estimate obtained from FL Bureau of Economic and Business Research

Tax Burden

Jacksonville's modest tax rates and average tax burden form the foundation for the City's financial flexibility while maintaining its desired service levels. This revenue capacity and flexibility underpin the market's positive view of the City's debt.

PROJECTED IMPACT OF ALREADY AUTHORIZED BORROWING

The City's ability to meet its future debt obligations will largely depend on the growth of financial resources including sales tax receipts, as well as other indirect variables, such as estimated full value of property, personal income, and population.

Debt capacity is increased by demographic and economic growth to the extent that new resources can be captured through higher revenues. Because any projection is uncertain, it is important while planning for future debt capacity to make prudent and conservative assumptions about future growth in resources and to develop sensitivity analyses about other assumptions to ensure that an excessive level of obligations is not created. This study assumes the following:

Growth Rate & Borrowing Assumptions					
	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
Estimated Full Value	2.00%	2.00%	2.00%	2.00%	2.00%
*Population	1.64%	1.43%	1.08%	1.43%	1.15%
General Revenues	2.00%	2.00%	2.00%	2.00%	2.00%
Bond Yield, 25+ Year Term	5.00%	5.00%	5.00%	5.00%	5.00%
Bond Yield, 20 Year Term	5.00%	5.00%	5.00%	5.00%	5.00%
Bond Yield, 10-15 Year Term	3.50%	3.50%	3.50%	3.50%	3.50%
Bond Yield, Variable Rate Bonds	Certified Rate as reported in the City's Annual Financial Report				

*Based on the results from the Florida Demographic Estimating Conference and UF, BEBR, Florida Population Studies, Volume 56, Bulletin 195, April 2023 medium county projections.

Another source from which the City obtains debt capacity is the retirement of outstanding debt. As the City retires debt, this amount becomes a potential resource for new debt issuance, upon further authorization, without adding to the City's existing debt position. Shown below is how much debt the City is paying down in FY23, as well as the scheduled retirements of debt through FY28. This table shows the City will pay down approximately \$554 million of general fund debt over this period due to retirements of existing obligations. While the retirement of \$440 million of BJP debt results in a positive contribution towards improving debt ratios, it does not create additional capacity to the General Fund.

Retirement of Existing Debt				
<u>Fiscal Year</u>	<u>General Debt</u>	<u>BJP Debt</u>	<u>Total Debt</u>	
2023	61,715	65,484	127,199	
2024	99,230	91,424	190,654	
2025	110,138	94,031	204,169	
2026	120,468	96,009	216,477	
2027	122,096	95,447	217,543	
2028	102,553	63,355	165,908	
	<u>\$ 616,200</u>	<u>\$ 505,750</u>	<u>\$ 1,121,950</u>	

FY23 and FY24 amounts are actuals. FY25-28 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

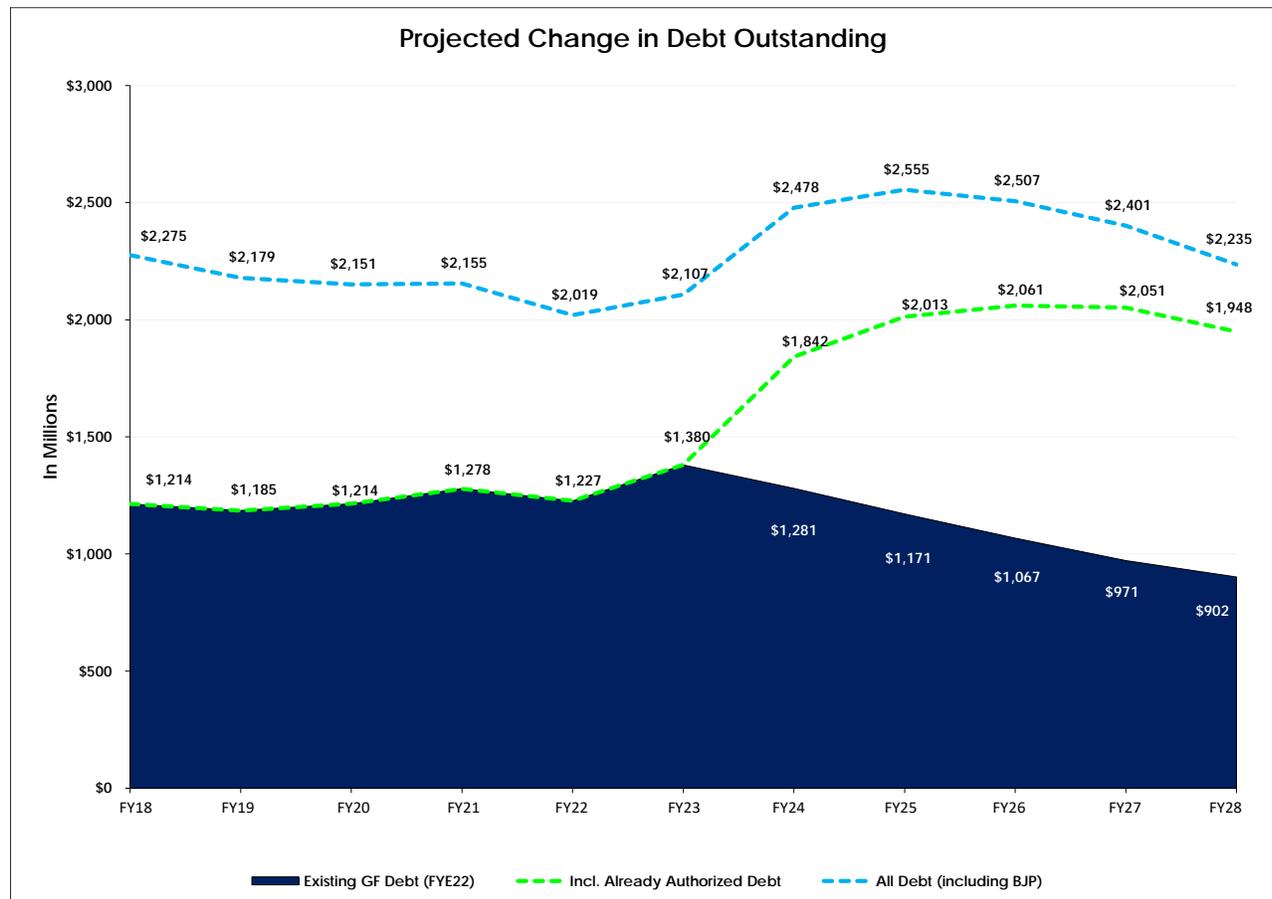
of PAYGO, the use of PAYGO reduces future debt obligations and is therefore considered to be a credit positive.

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 \$1.123 billion of new money long-term debt and retire around \$995 million of debt over the next five years. This would result in an increase in outstanding debt of \$128 million from Projected FYE23 to FY28. The table below reflects issuances and retirements for this period (inclusive of BJP):

Projected Change in Debt Outstanding						
FISCAL YEAR END	2023	2024	2025	2026	2027	2028
Outstanding Debt, Beginning	\$2,107,138	\$2,477,964	\$2,554,534	\$2,506,500	\$2,401,254	\$2,401,254
Already Authorized - Prior CIP	561,480	280,740	168,444	112,296	-	-
Borrowing for Proposed Authorizations - FY24 5Y CIP*	-	-	-	-	-	-
Debt Paydown	(190,654)	(204,170)	(216,478)	(217,542)	(165,908)	-
Outstanding Debt, Ending	\$2,107,138	\$2,477,964	\$2,554,534	\$2,506,500	\$2,401,254	\$2,235,346

* 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 will be viewed favorably by the rating agencies.

City/County	Current Rating ⁴	Overall Net Debt as % of Full Mkt Val.	Implied GSD Debt Service as % of Operating Exp. ¹	Ten Year Principal Paydown – All Debt ²	Debt Per Capita	Available GF Balance as % of Revenues ³
Jacksonville, FL	AA	1.4%	7.1%	73.1%	\$2,093	32.5%
Broward County, FL	AAA	0.4%	1.9%	100.0%	2,817	20.4%
Hillsborough County, FL	AAA	0.5%	3.0%	29.4%	1,056	21.6%
Miami-Dade County, FL	AA	1.2%	8.4%	34.5%	7,312	8.4%
Charlotte, NC	AAA	1.0%	10.2%	78.1%	6,127	13.7%
Portland, OR	AA+	0.6%	4.1%	69.2%	4,868	13.1%
Seattle, WA	AAA	0.4%	3.5%	62.3%	8,155	14.8%

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.

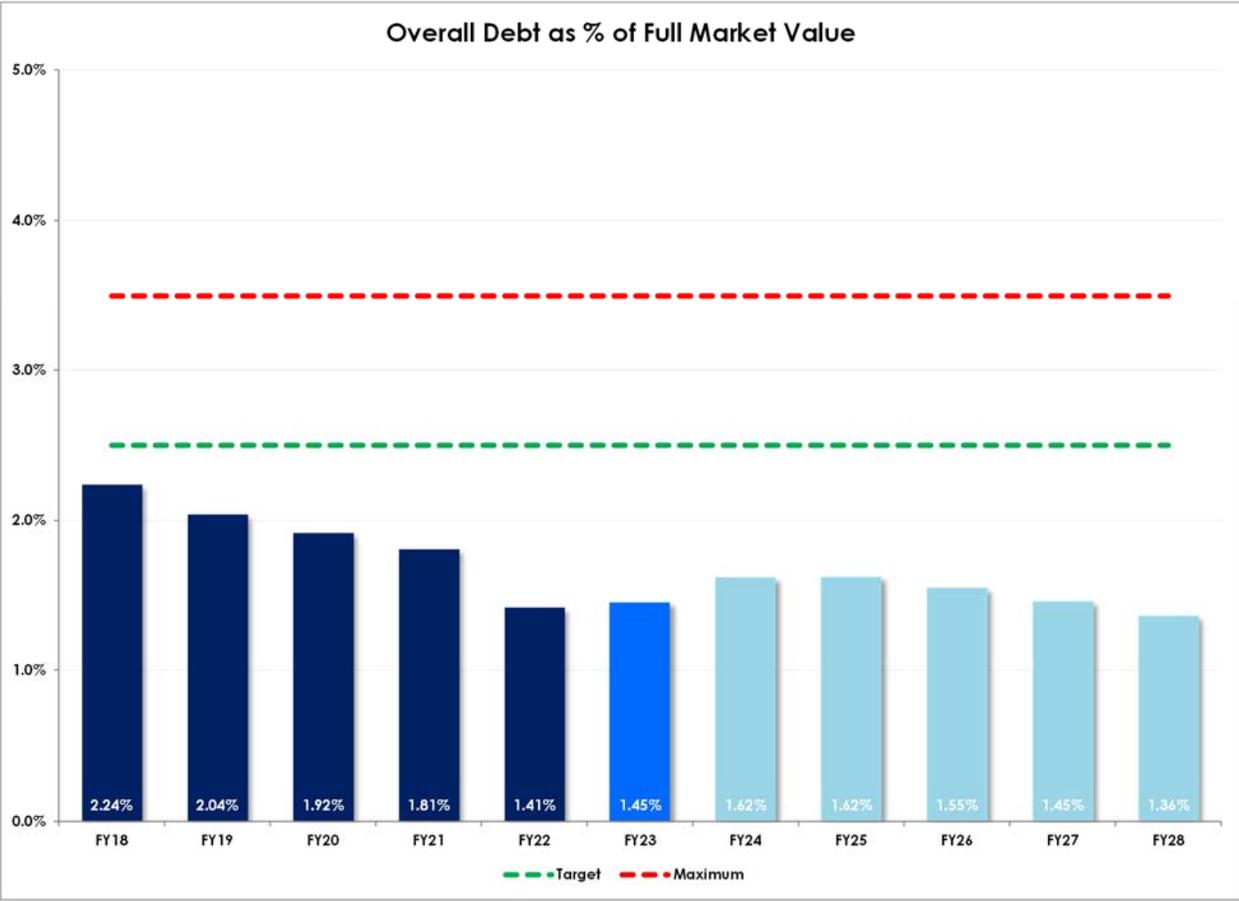
¹ Data available from Moody's is Debt Service as % of Operating Expenses, so the Jacksonville metric was modified for a more appropriate comparison: Moody's revised its methodology to reflect Available GF Balance from GF Balance in 2022

² Data reflected as of prior year's debt-affordability report for illustrative purposes.

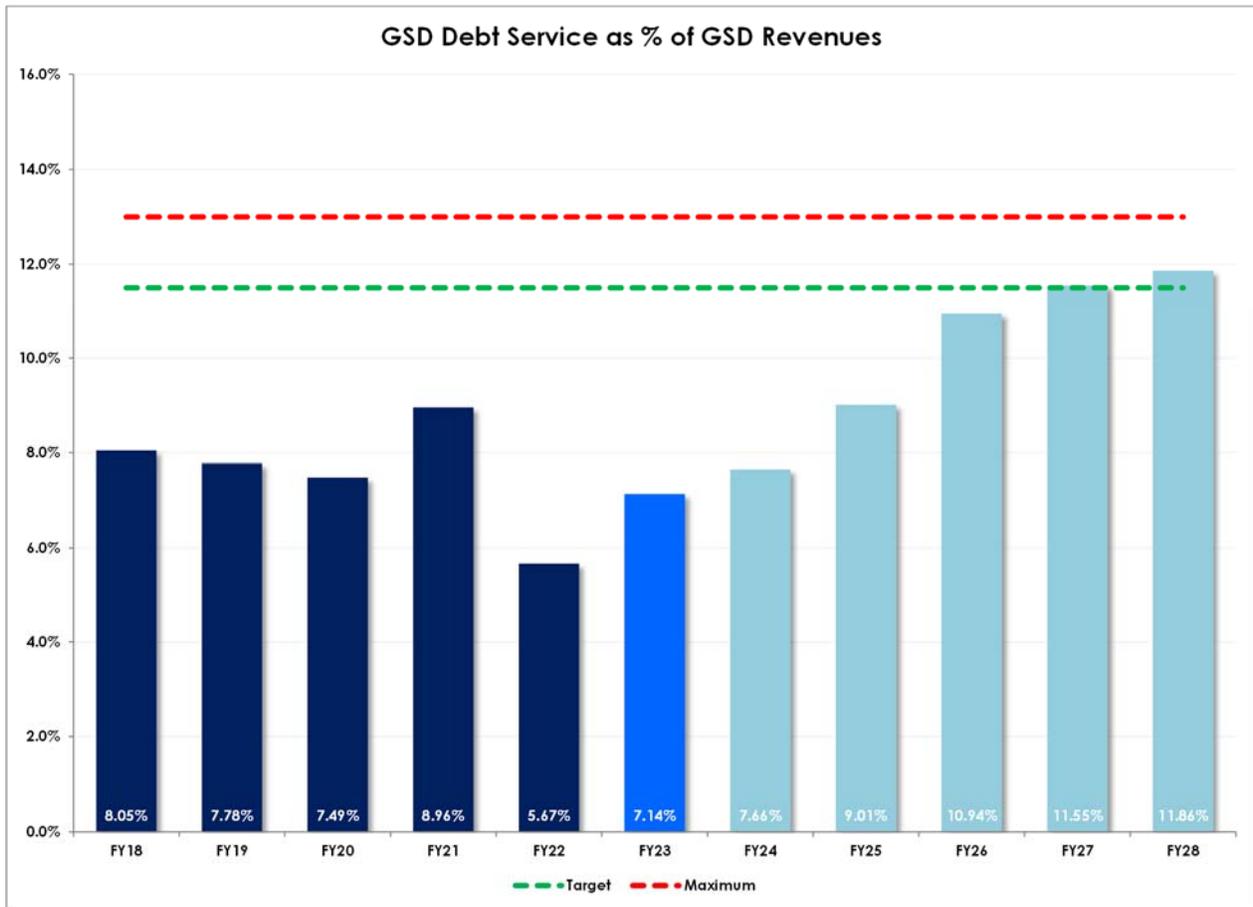
³ Data available from Moody's is GF Balance as % of Revenues, so the Jacksonville metric was modified for a more appropriate comparison.

⁴ Current Ratings available from S&P.

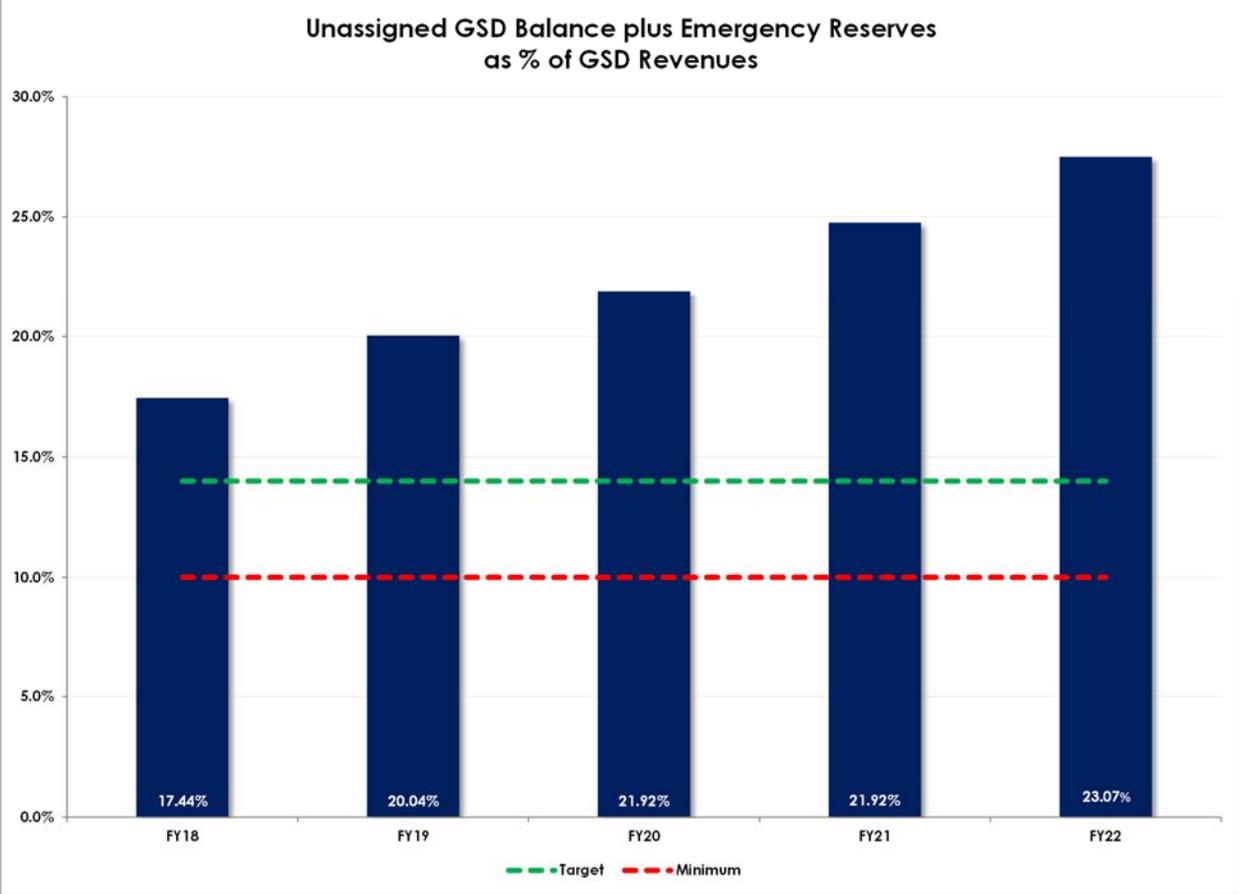
Credit rating agencies review changes in debt ratios over time. Presentations of the City's key debt ratios for the past five years as well as projected ratios for the next five years are shown in the following pages. These ratios only include projected debt outstanding at the end of FY23, as well as an assumption for borrowing related to projects that have already been authorized by prior City budgets. No impact of the FY24 budget or beyond is included in this analysis as such will be illustrated in the second version of this report each year.



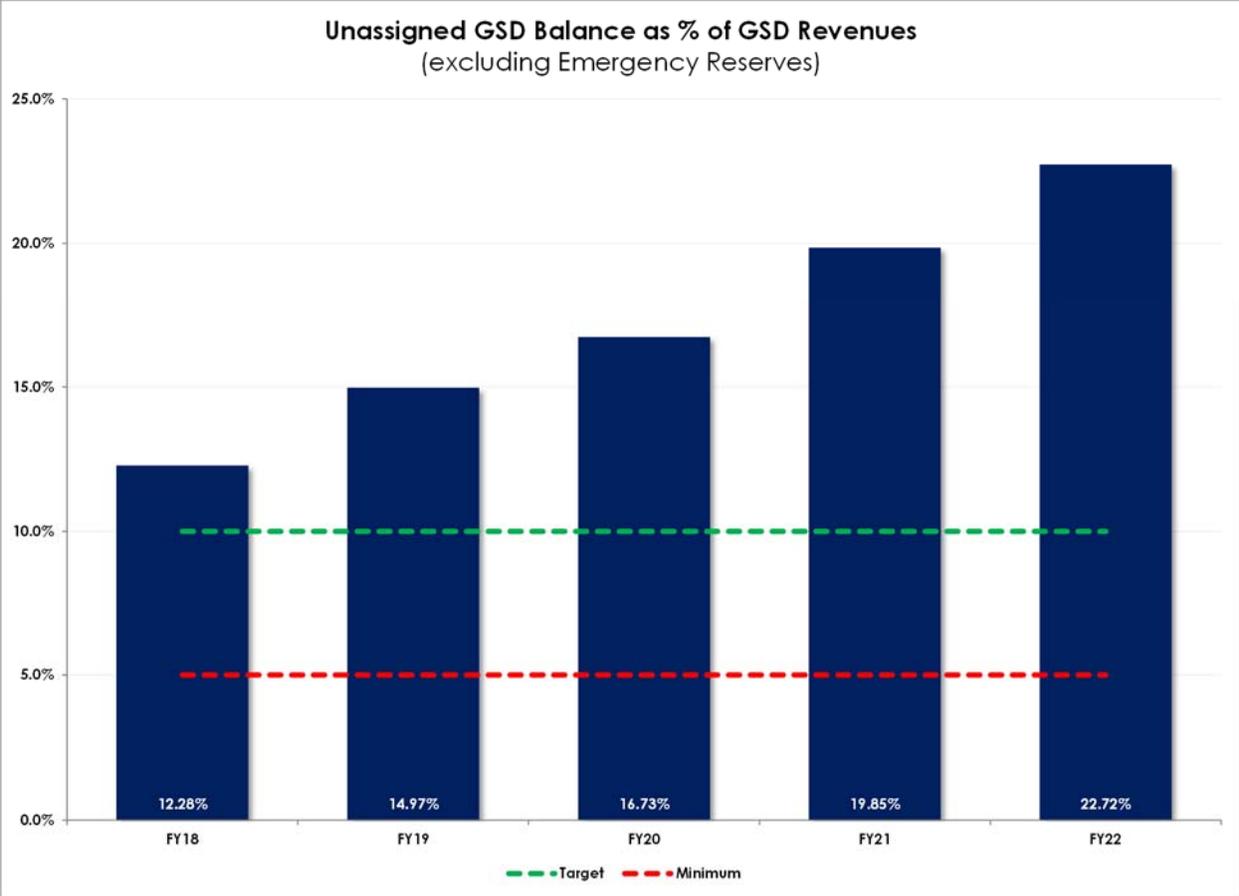
Rising market values and reduced debt outstanding in recent years have helped this ratio move towards (and below) the adopted target of 2.5% -- with FY23 projected to come in well below the target at approximately 1.45%. As the City continues has been able to pay off more debt each year than it borrows and if the local economy continues to improve, this measure should remain below target for the foreseeable future.



Following a slight decrease in FY22, GSD Debt Service as % of GSD Revenues is expected to rise over the next few years and then stabilize. This trend is based on the city continuing to practice fiscal discipline and improving GSD Revenues. The structure of individual bond pay-downs sometimes introduces “lumpiness” into an issuer’s annual debt service – meaning some years might be higher than others. This analysis shows that, while there is some variability over time, the City will remain below (or at) the target and maximum levels that were established by City Council.

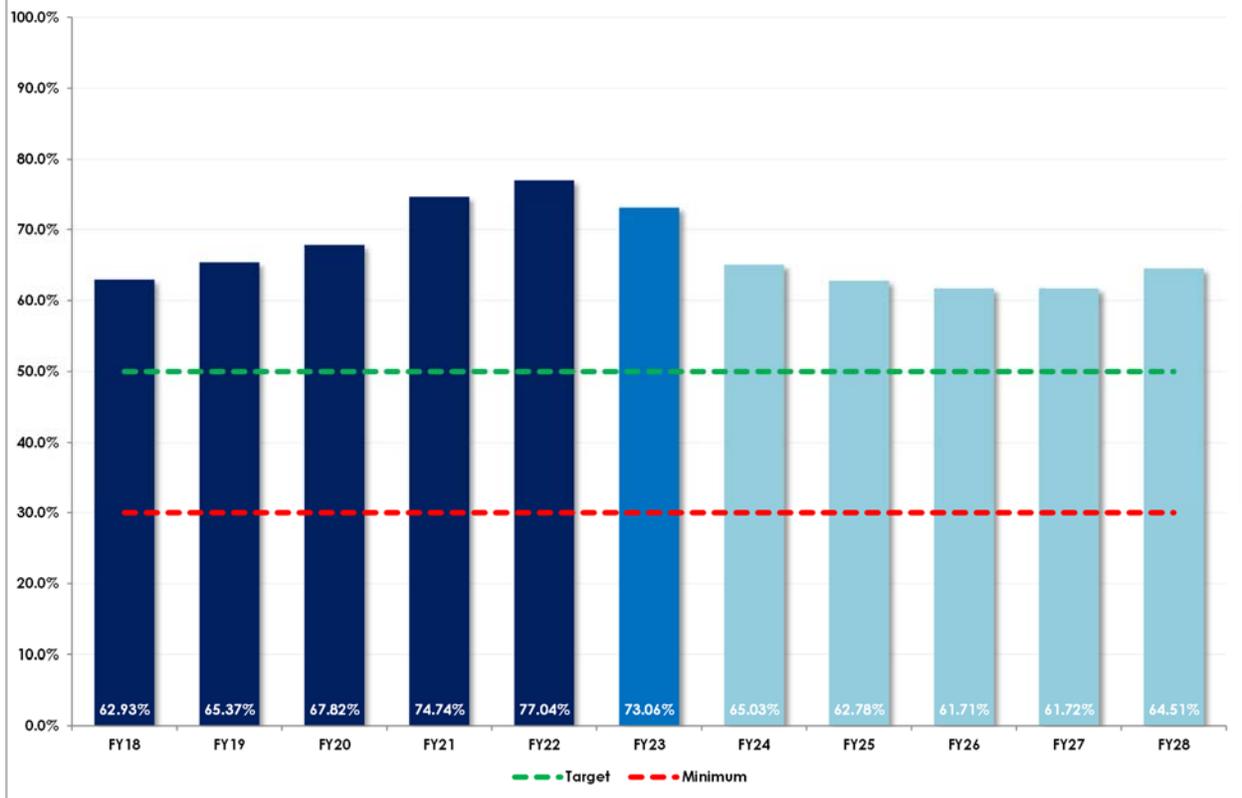


Because it is difficult to predict what Fund Balance will be at the end of FY23, the City looks at the combined Unassigned GSD Balance including the City Council Emergency Reserve as a % of GSD Revenues on an actual basis. For FY22, Unassigned GSD Fund Balance including the City Council Emergency Reserve increased to just over \$382 million, or 27.49% 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.

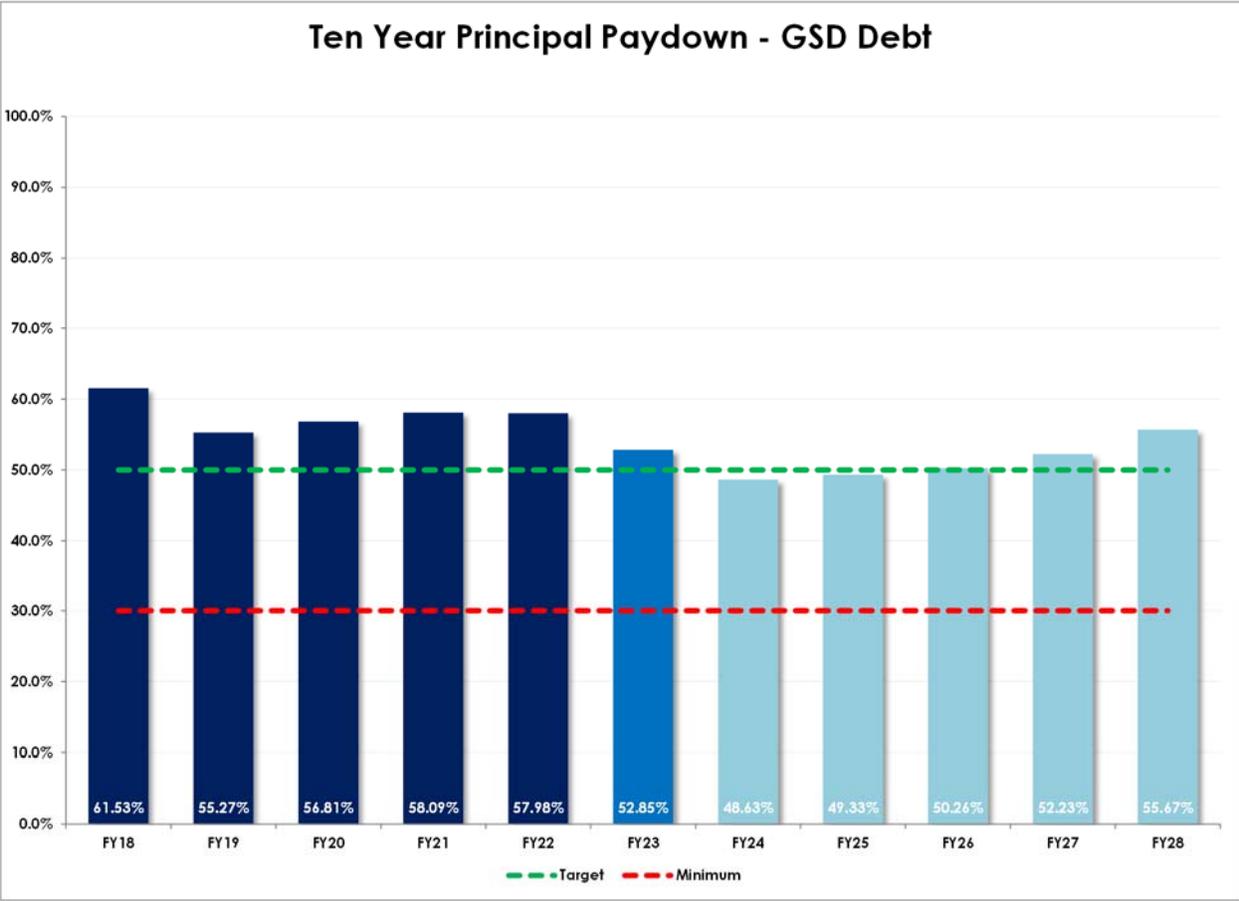


Like the previous measure, the City also looks at FY22 data here since it is difficult to predict what Fund Balance will be at the end of FY23. Unassigned GSD Fund Balance excluding City Council Emergency Reserve for FY21 increased to almost \$316 million, or 22.72% of GSD revenues. As discussed with 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.

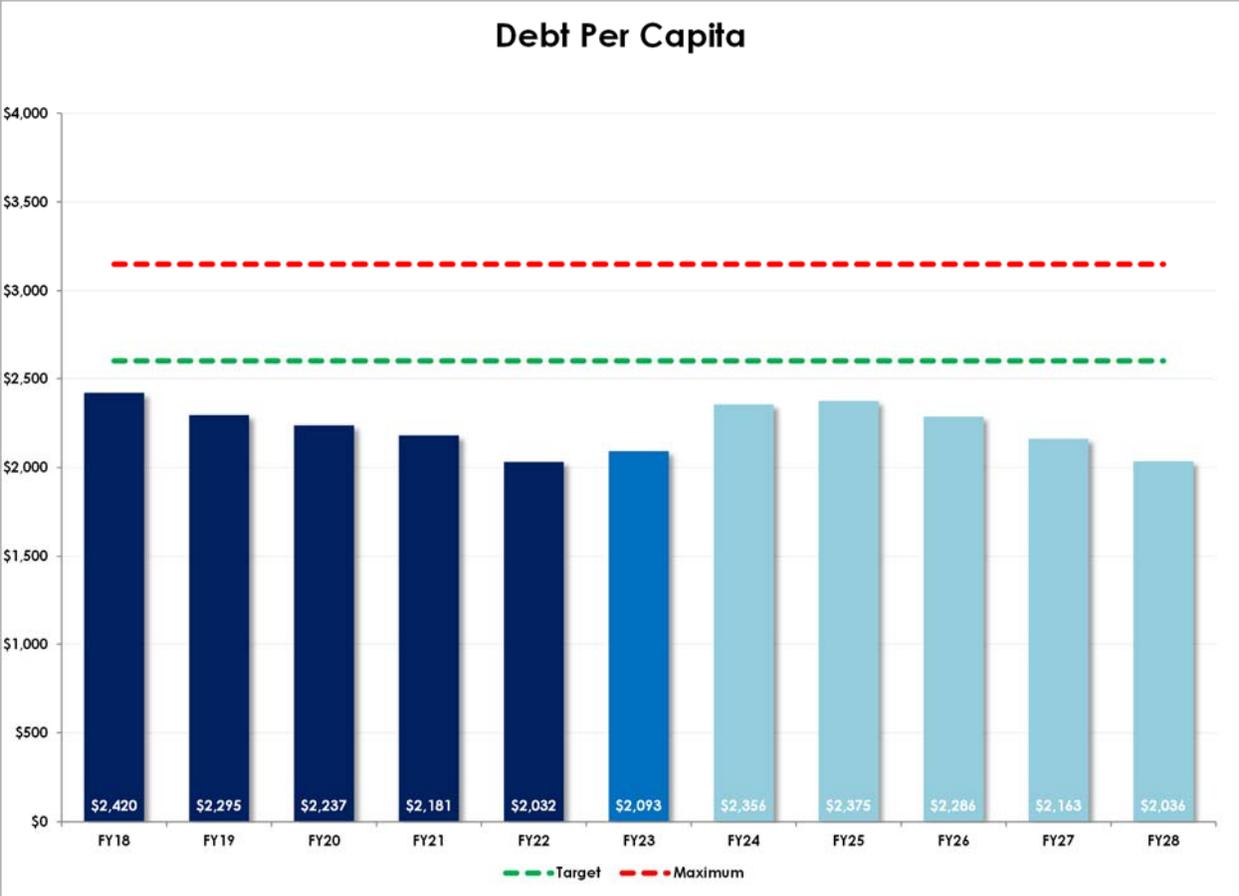
Ten Year Principal Paydown - All City Debt



For FY23, the Ten-Year Principal Pay-down – All City Debt ratio is expected to be 73.06%, 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 FY28 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 FY23, the Ten-Year Principal Pay-down ratio on GSD Debt is projected to be 52.85%, 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 with the intended purpose of closing the plan on October 1, 2026 sunset date. The City is expected to remain above the adopted target through FY28.



Debt Per Capita is expected to be approximately \$2,093 as of the end of FY23. This is below the adopted target, and a significant improvement over five years ago when Debt Per Capita was much closer to this established threshold. This continued improvement is a testament to Jacksonville’s growing population and the City’s disciplined strategy of reducing debt outstanding over time.

PROJECTED IMPACT OF CHANGES RELATED TO FISCAL YEAR 2023-2024 5-YEAR CIP

The following section illustrates the impact of the Proposed FY24 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 FY24 Budget, the analysis includes forecasted borrowing for FY25-28 to give a more accurate picture of how the City's debt position may look over the next five years.

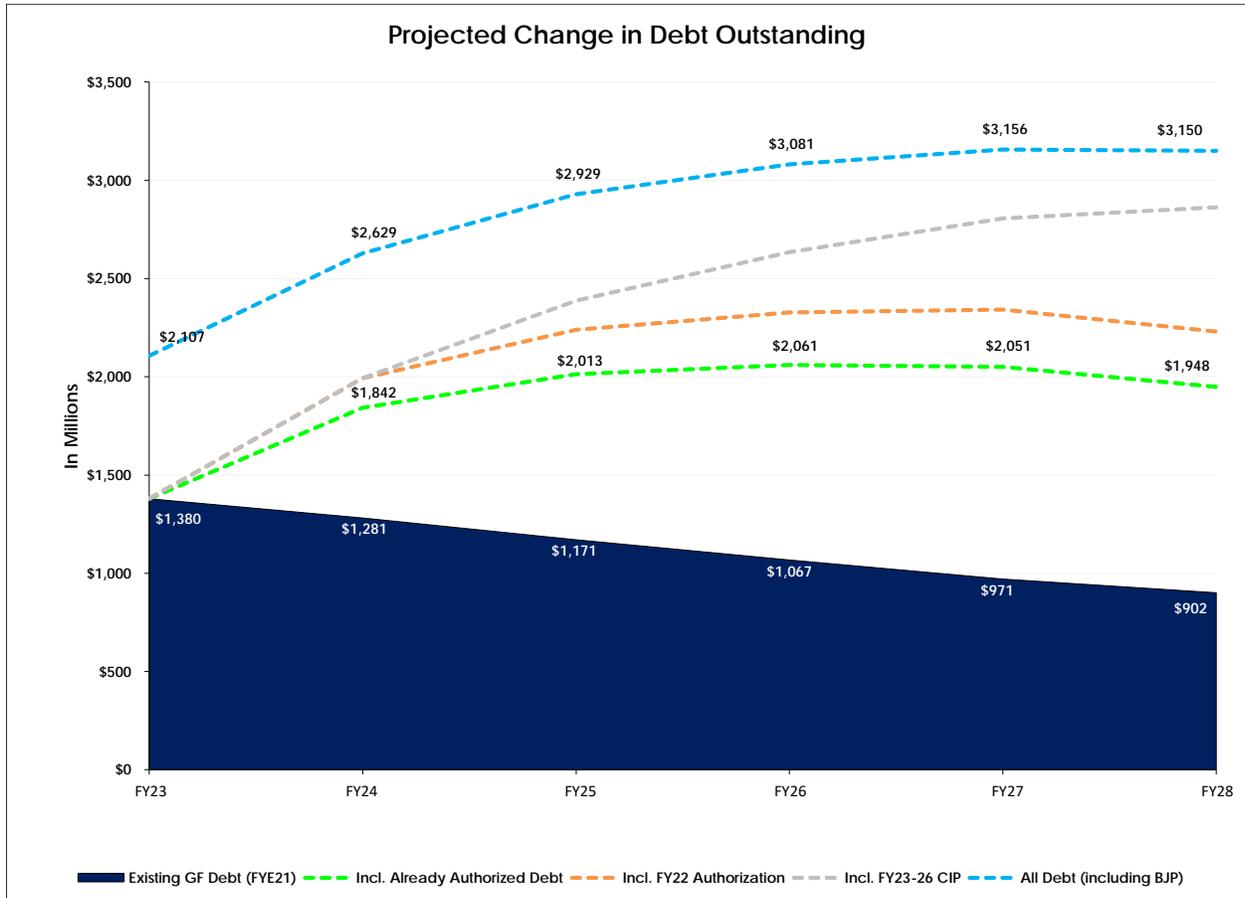
This analysis is merely a projection and should be used as a tool to help explain the relative impact of borrowing over time and help guide decision-making. Many of the variables assumed can (and will) change. While this is designed to be a helpful tool in decision-making, it should not be solely relied 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 \$2.098 billion of new debt and retire \$1.055 million of debt over the next five years. This would result in an increase in outstanding debt of \$1.043 billion from FYE 2023 to FYE 2028. 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	2023	2024	2025	2026	2027	2028
Outstanding Debt, Beginning		\$2,107,138	\$2,629,089	\$2,929,324	\$3,080,739	\$3,156,466
Already Authorized - Prior CIP		561,480	280,740	168,444	112,296	-
Borrowing for Proposed Authorizations - FY24 5Y CIP*		151,125	223,665	204,019	192,533	177,421
Debt Paydown		(190,654)	(204,170)	(221,048)	(229,102)	(184,219)
Outstanding Debt, Ending	\$2,107,138	\$2,629,089	\$2,929,324	\$3,080,739	\$3,156,466	\$3,149,668

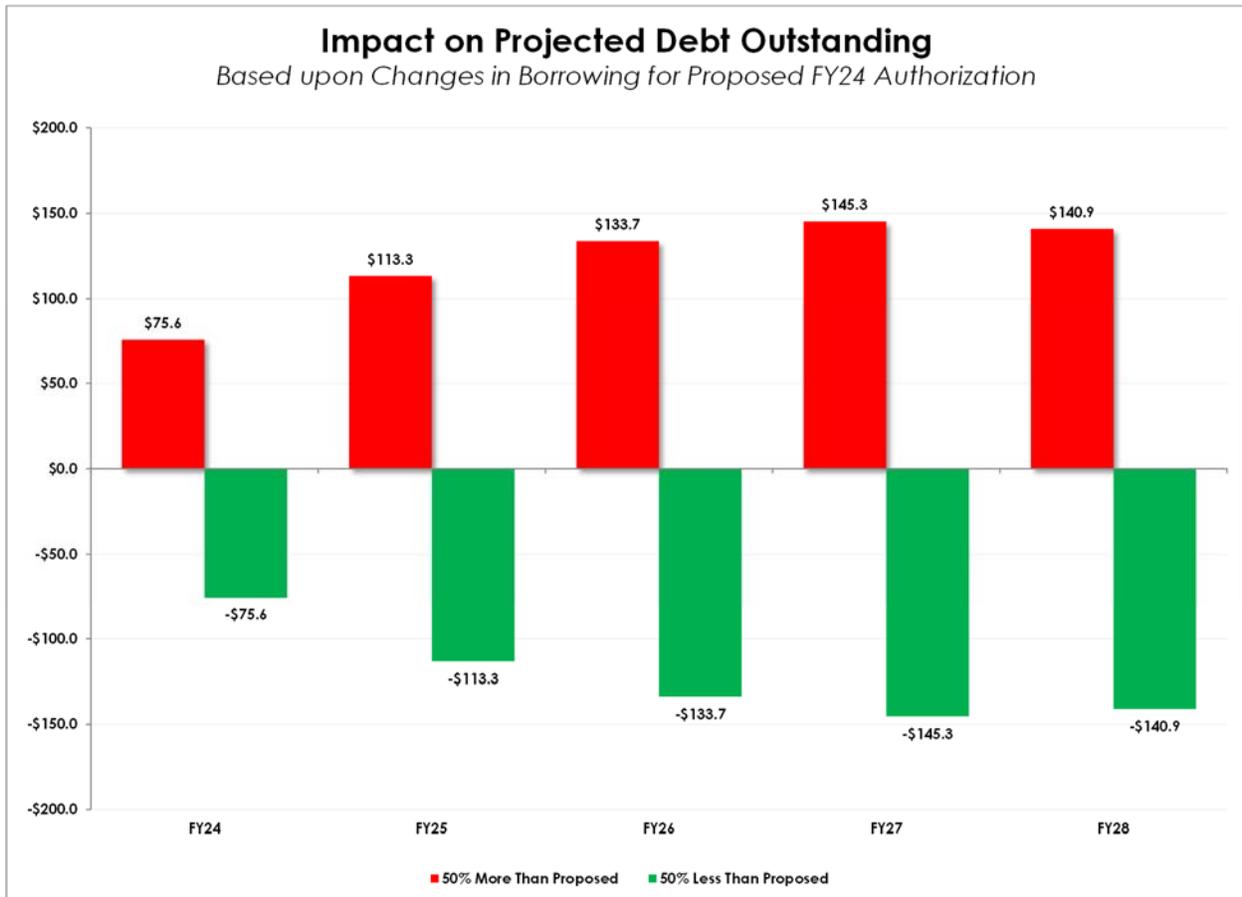
* Assumes the CIP borrowing authorized in a particular year is actually borrowed over the course of four years (50% in Year 1, 25% in Year 2, 15% in Year 3, and 10% in Year 4)

Debt Outstanding



Assuming historical borrowing patterns, the graphic above depicts a breakdown of projected debt outstanding through FY28. The breakdown illustrates existing debt and anticipated debt associated with previously authorized projects, as well as forecasted debt issuance associated with the FY24 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

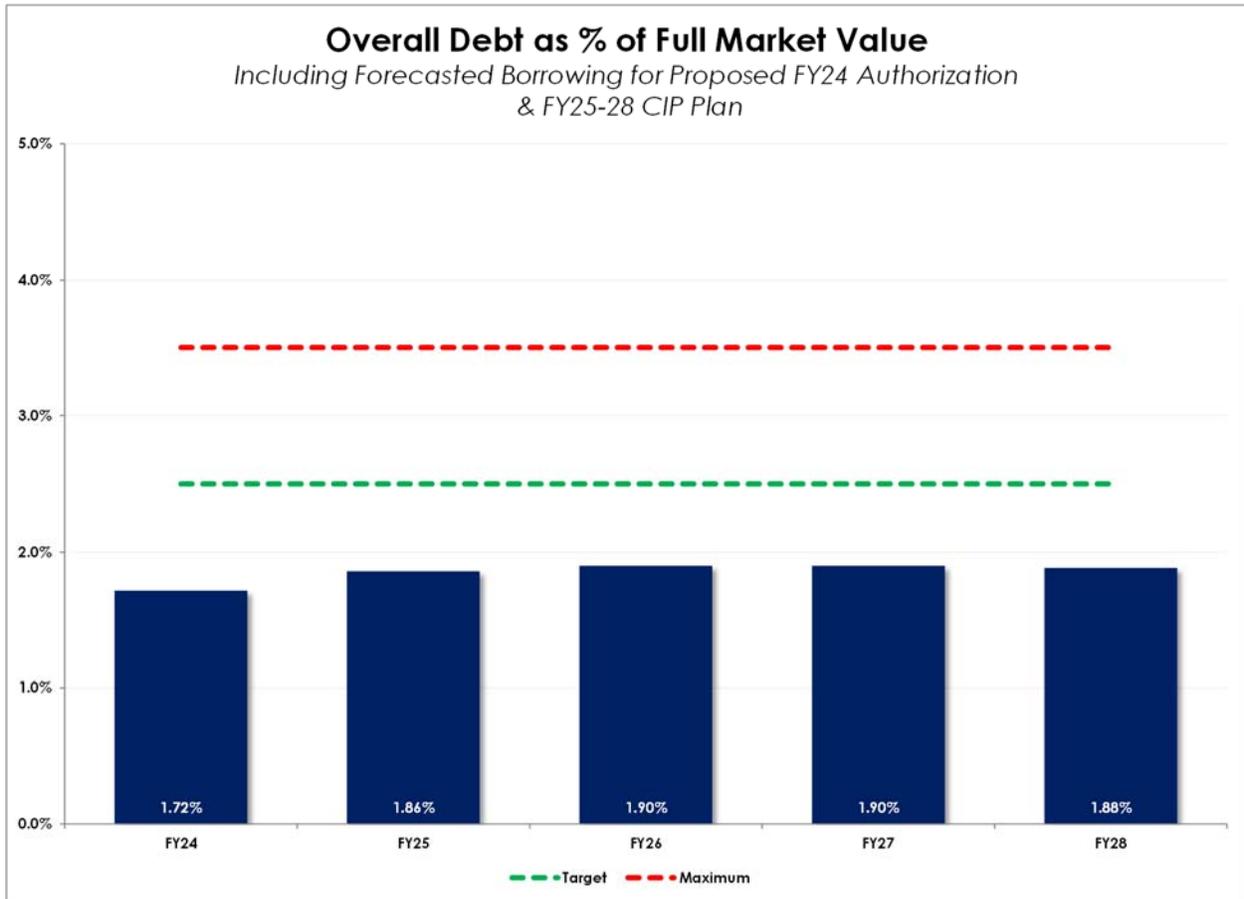


Increasing how much is borrowed results in a higher amount of debt outstanding over time, while decreasing the amount borrowed leads to a lower debt balance.

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 (\$299.1 million). For example, a 50% decrease in the amount proposed for borrowing authorization in FY24 would result in Total Debt Outstanding being about \$140.9 million lower than proposed at the end of FY28.

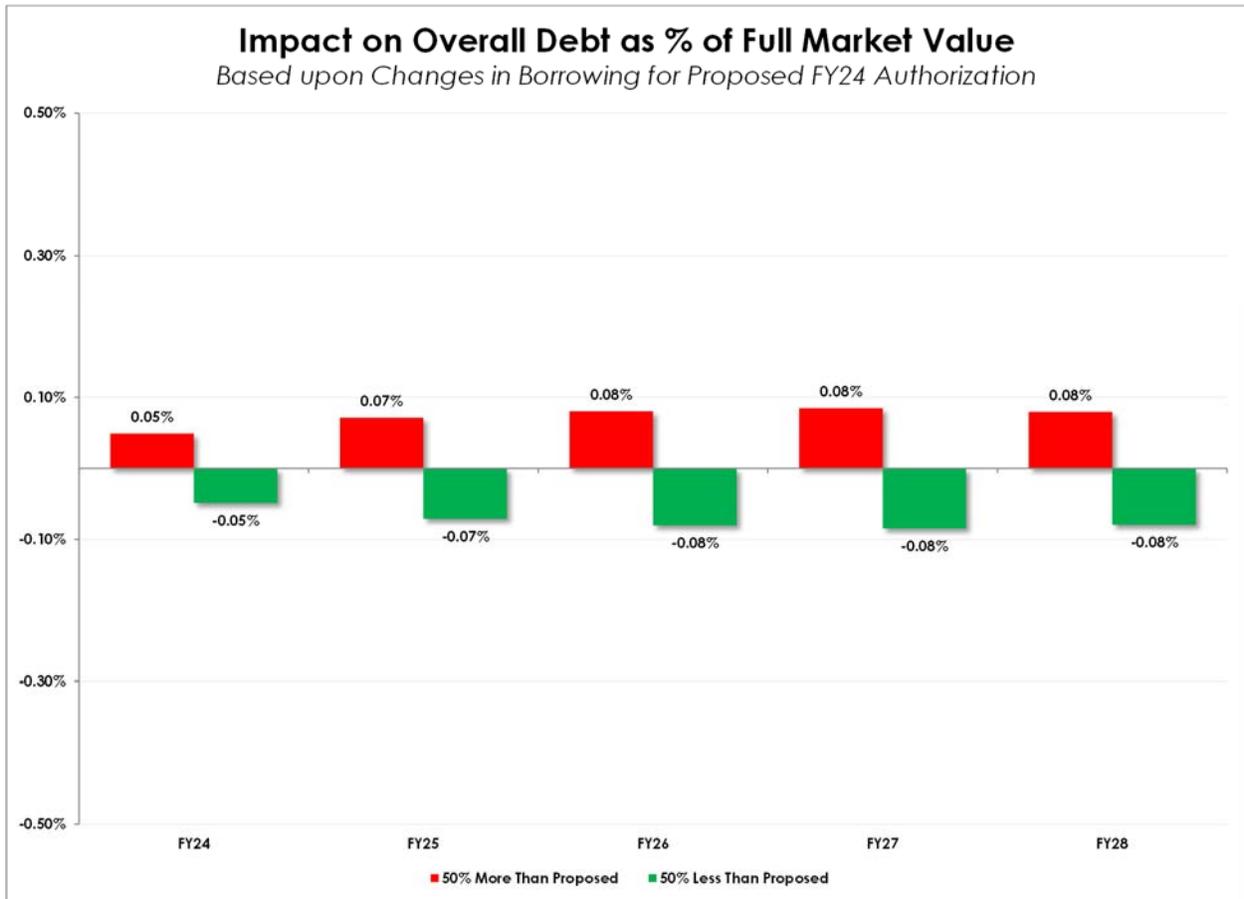
To view the impact of various incremental borrowing scenarios (between a 50% increase/decrease) relative to what was proposed, please refer to the tables in Exhibit C.

Overall Debt as % of Full Market Value



Including proposed and future CIP borrowing, Overall Debt as % of Full Market Value continues to stay below the City's established target of 2.5% over the next five years. The stability of this measure is a function of the City's continued long term pay-down of outstanding debt coupled with a steady and sustained increase in property values.

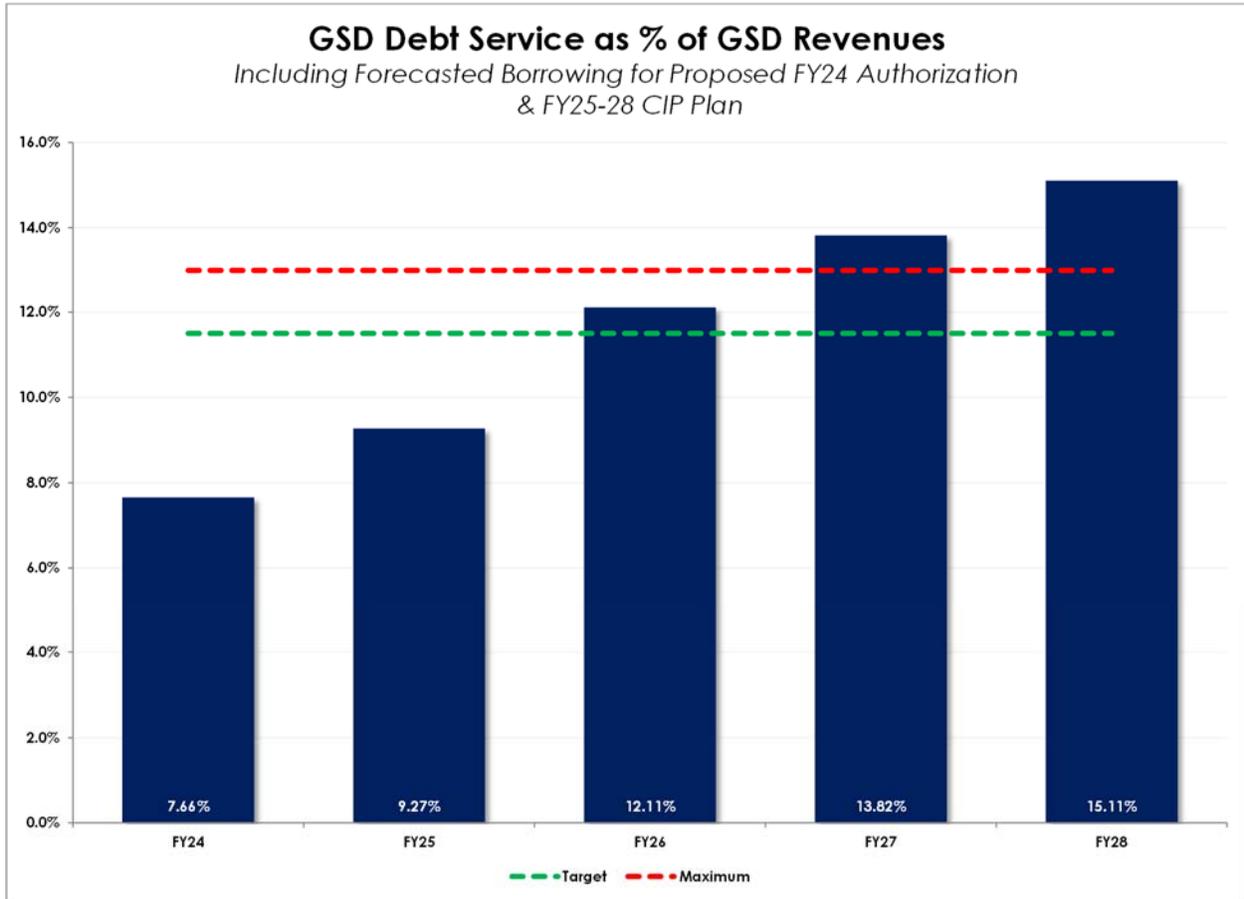
Impact on Overall Debt as % of Full Market Value



The graphic above illustrates the impact of changes to the Proposed FY24 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 Exhibit C.

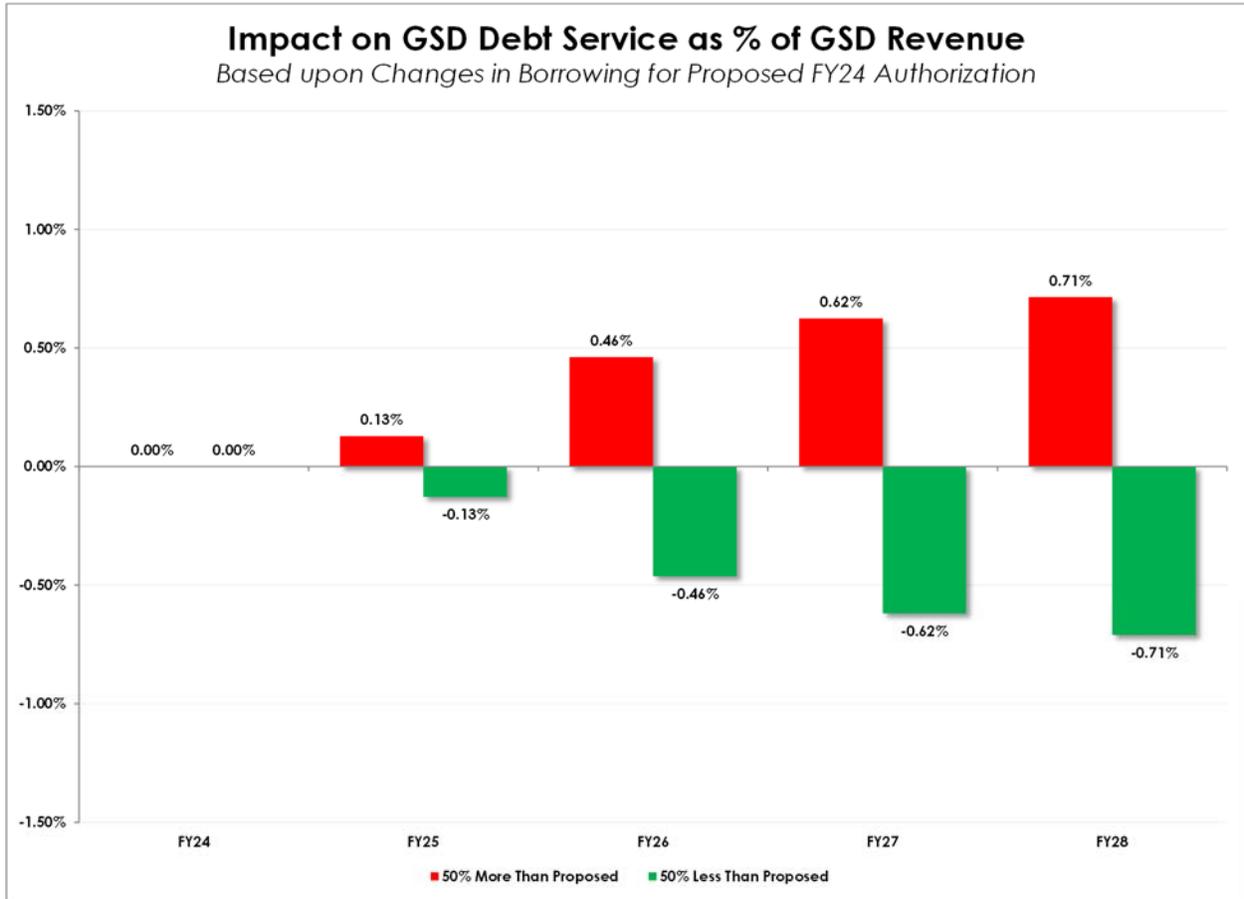
GSD Debt Service as % of GSD Revenues



When future borrowing is considered, GSD Debt Service as % of GSD Revenues is expected to increase significantly over the next five years, potentially breaching the maximum of 13% in FY27. Being careful not to issue more debt than the City can afford and taking into consideration the strength of the City's economy will help keep this ratio in good standing.

To view the impact of various incremental borrowing scenarios (between a 50% increase/decrease) relative to what was proposed, please refer to Exhibit C.

Impact on GSD Debt Service as % of GSD Revenues

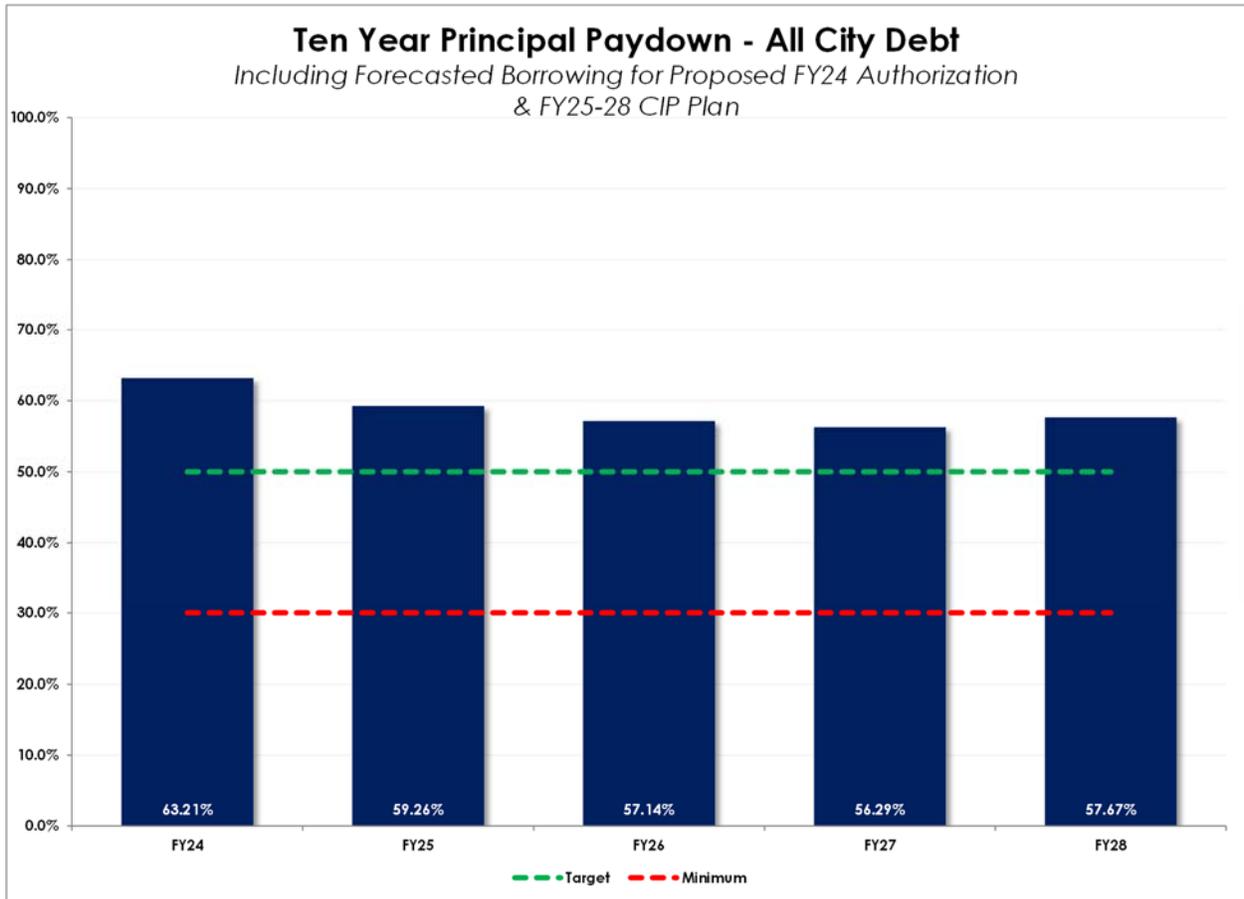


The graphic above illustrates the impact of changes to the Proposed FY24 borrowing authorization on the GSD Debt Service as % of GSD Revenues ratio. Borrowing more than what is proposed would mean more revenues would need to be committed for paying debt service on the amount borrowed – which has a negative impact on the GSD Debt Service as % of GSD Revenue ratio.

As shown above, increasing the amount of the Proposed FY24 borrowing authorization by 50% would result in the ratio being 0.71% higher in FY28. 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.

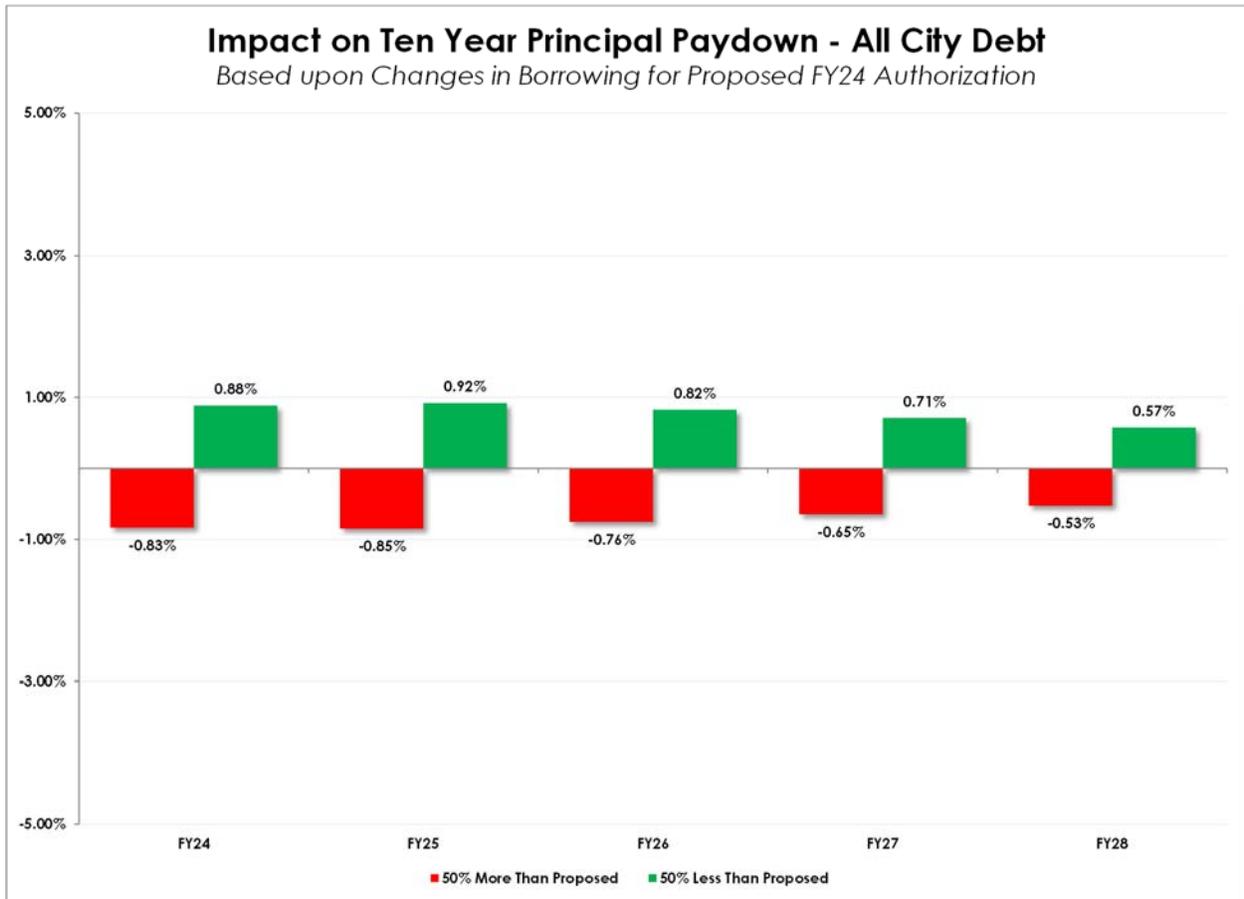
To view the impact of various incremental borrowing scenarios (between a 50% increase/decrease) relative to what was proposed, please refer to tables in Exhibit C.

Ten Year Principal Paydown – All City Debt



Including the borrowing authorizations proposed for FY24 and forecasted for FY25-28, the Ten-Year Principal Paydown – All City Debt measure is projected to decrease to 57.67% by the end of FY28. 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 FY24, the city is well-positioned to pay down a significant amount of its outstanding debt over the next several years.

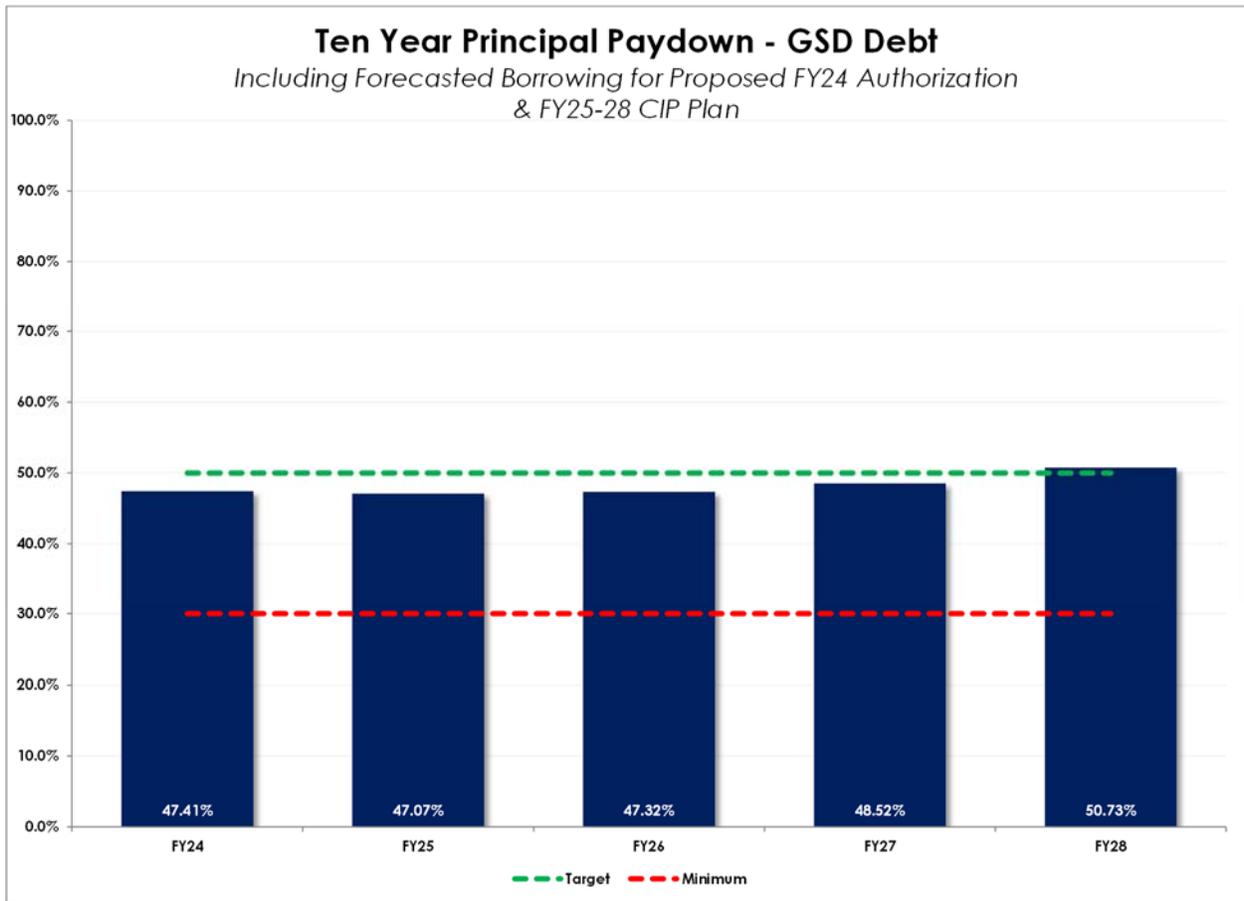
Impact on Ten Year Principal Paydown – All City Debt



As shown by the graphic above, changes to the Proposed FY24 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.

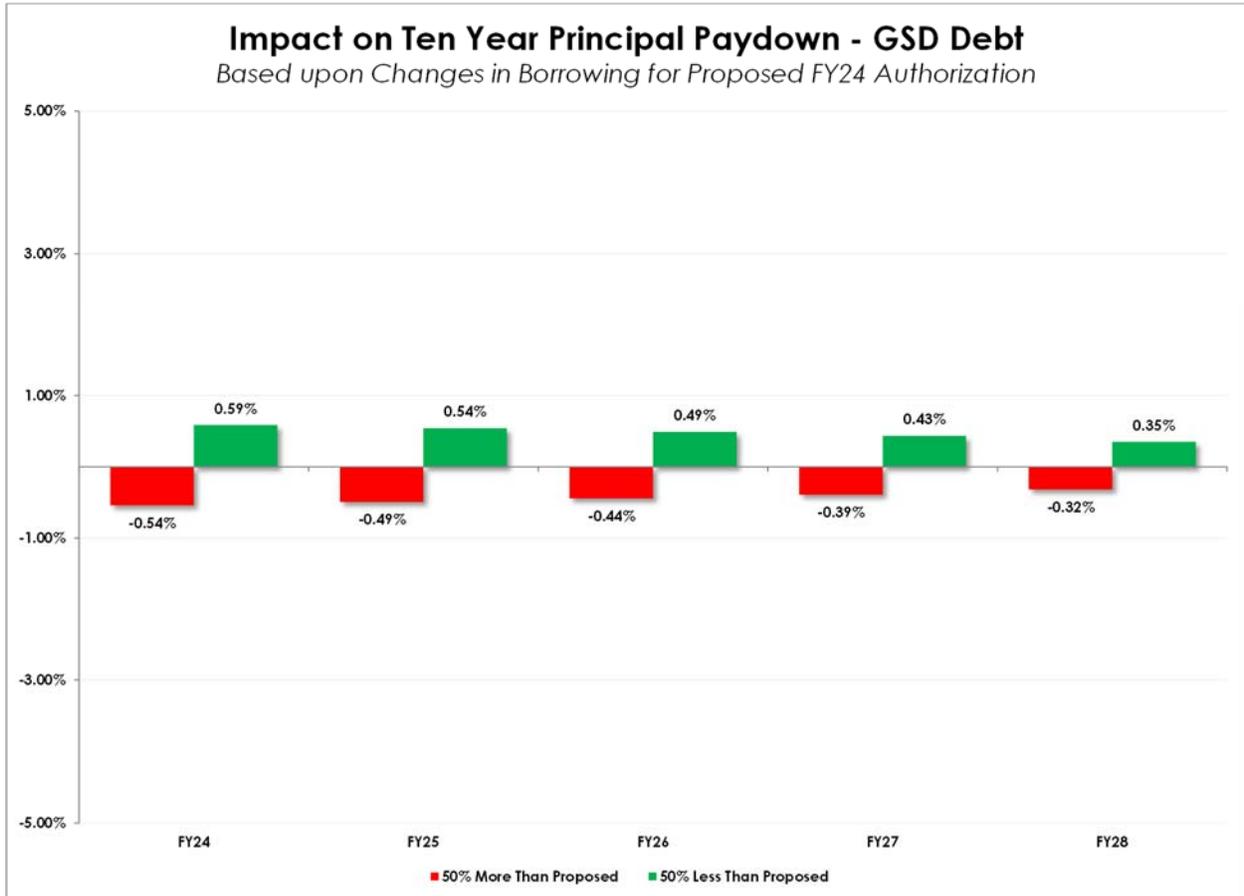
To view the impact of various incremental borrowing scenarios (between a 50% increase/decrease) relative to what was proposed, please refer to tables in Exhibit C.

Ten Year Principal Paydown – GSD Debt



The Ten-Year Principal Paydown – GSD Debt measure takes out the impact of debt associated with the BJP Program. Including the borrowing authorization proposed for FY24 and forecasted for FY25-28, the measure is projected to remain within a tight range and is expected to drop slightly below the 50% target level.

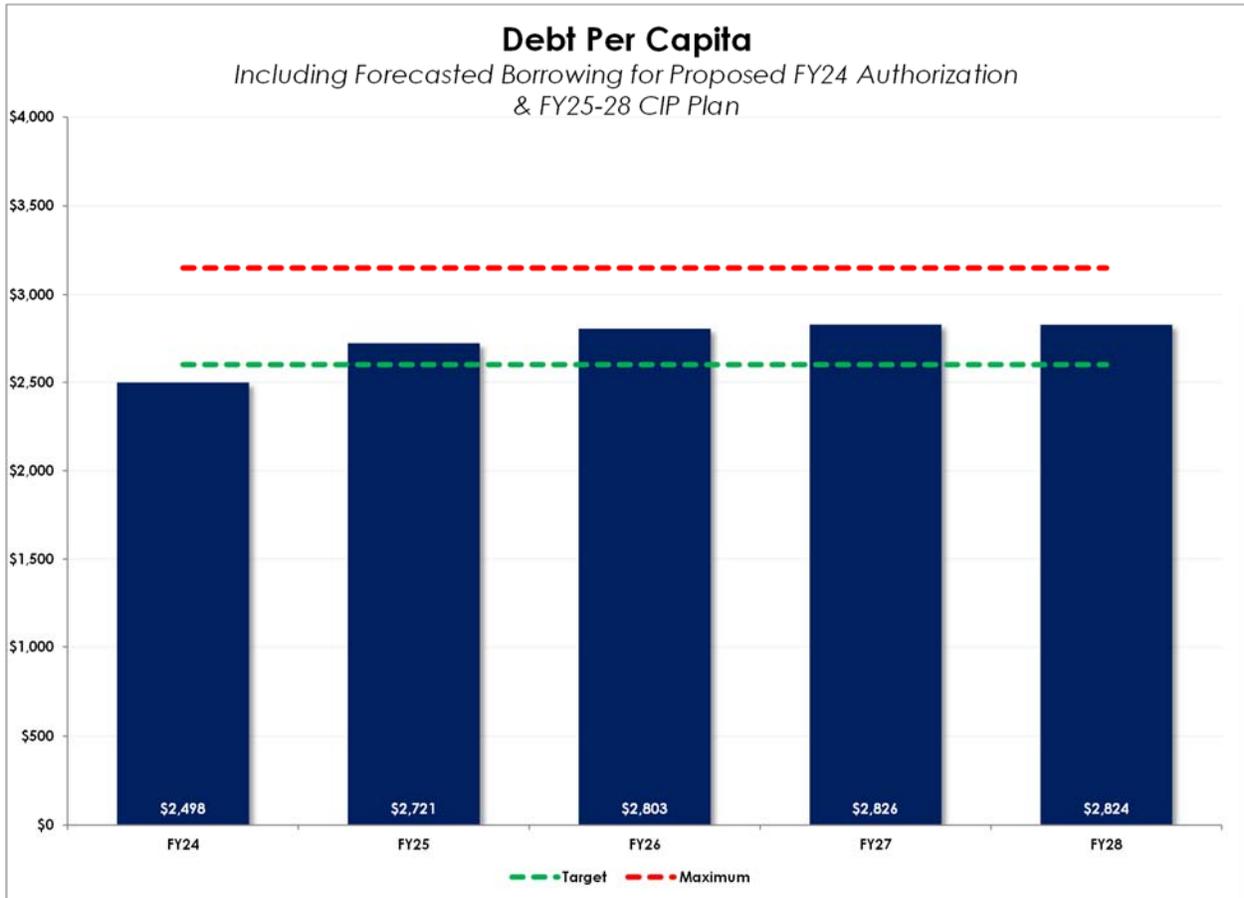
Impact on Ten Year Principal Paydown – GSD Debt



The impact of adjusting the borrowing authorization vs. what was proposed in the FY24 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.

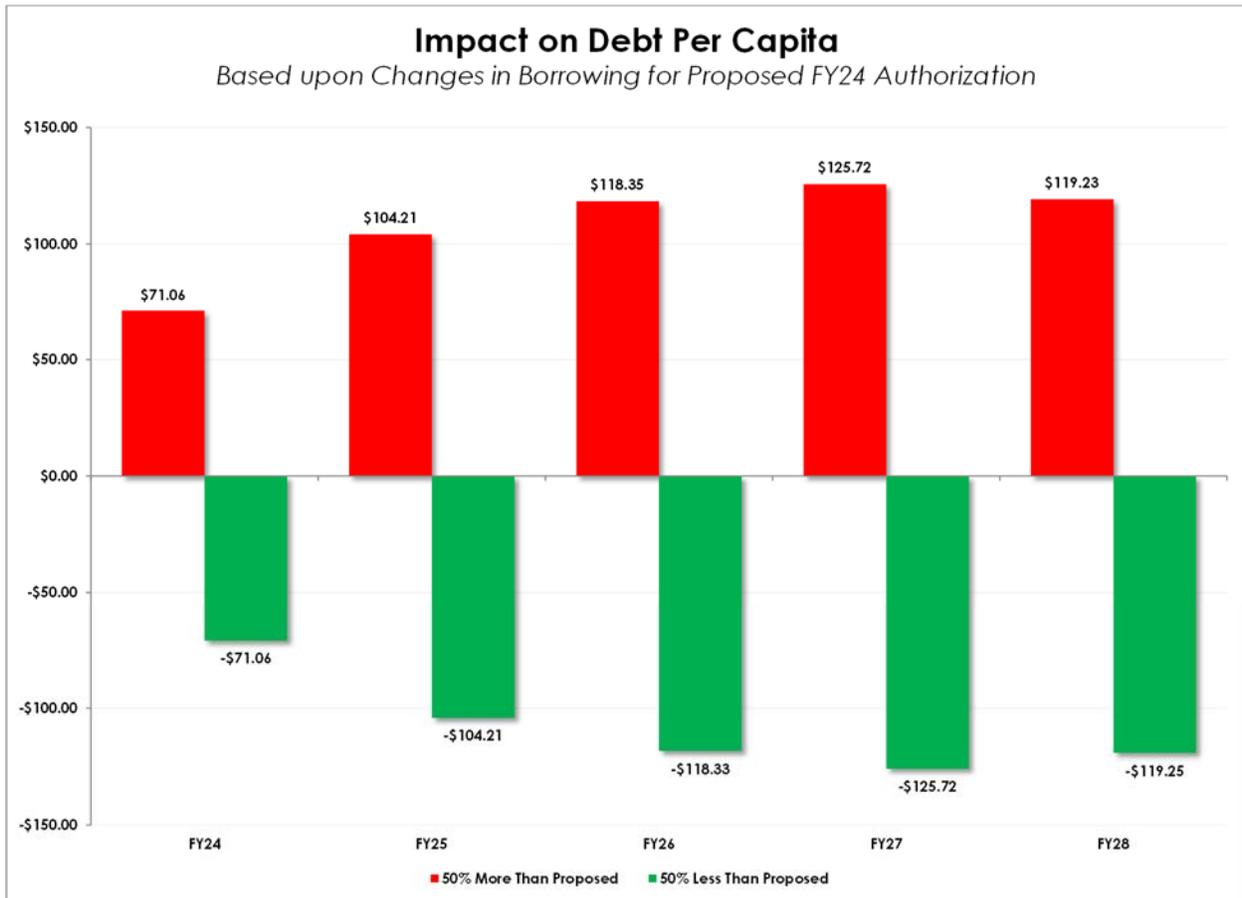
To view the impact of various incremental borrowing scenarios (between a 50% increase/decrease) relative to what was proposed, please refer to tables in Exhibit C.

Debt Per Capita



After including the borrowing authorization proposed for FY24 and forecasted for FY25-28, Debt Per Capita is expected to breach its target level in FY25 and is then projected to generally stabilize over the next few years. This is a function of a higher level of debt outstanding over time, partially offset by anticipated future growth in the City's population.

Impact on Debt Per Capita



The graphic above illustrates the impact of increasing or decreasing the amount of borrowing authorization proposed in the recent FY24 Budget submission. Decreases in the amount borrowed will result in lower debt burden on individual citizens of Jacksonville, while increases will likewise increase the debt burden.

Even with an increase in the proposed FY24 borrowing authorization of 50%, the City's Debt Per Capita measure stays under the maximum amount of \$3,150 per citizen but is expected to breach its target level of \$2,600 over the next few years. The amount of debt being paid off each year, along with projected increases in the City's population, will help keep this ratio below its maximum.

To view the impact of various incremental borrowing scenarios (between a 50% increase/decrease) relative to what was proposed, please refer to tables in Exhibit C.

Exhibit A
Schedule of Outstanding Debt

CITY OF JACKSONVILLE, FLORIDA
PROJECTED DEBT OUTSTANDING
SEPTEMBER 30, 2023

	PROJECTED OUTSTANDING DEBT FOR FYE23
GOVERNMENTAL ACTIVITIES:	
Revenue Bonds Supported by General Funds:	
Special Revenue Bonds, Taxable Series 2009C-2 (Build America Bonds)	-
Special Revenue Bonds, Series 2011A	-
Special Revenue Refunding Bonds, Series 2012C	9,855,000
Special Revenue Refunding Bonds, Series 2012D	1,245,000
Special Revenue Refunding Bonds, Series 2012E	-
Special Revenue Bonds, Series 2013A	27,175,000
Special Revenue Refunding Bonds, Series 2014 (011,25K,182,185)	52,083,000
Special Revenue Bonds, Series 2016A (011)	39,565,047
Special Revenue and Refunding Bonds, Series 2017A	10,600,000
Special Revenue Refunding Bonds, Series 2019A (259, 25A)	85,748,000
Special Revenue and Refunding Bonds, Series 2020A	-
Taxable Special Revenue Refunding Bonds, Series 2020C	63,364,670
Special Revenue Refunding Bonds, Series 2022A (Forward Delivery)	68,060,000
Total Revenue Bonds Supported by General Funds	\$ 357,695,717
Special Revenue Bonds Payable from Internal Service Operations:	
Special Revenue Bonds, Taxable Series 2009C-2 (Build America Bonds)	-
Special Revenue Bonds, Series 2010C-1	-
Special Revenue Bonds, Series 2011A	-
Special Revenue Bonds, Series 2013A	19,110,000
Special Revenue Bonds, Taxable Series 2013B	5,185,000
Special Revenue and Refunding Bonds, Series 2014 (592)	30,375,000
Special Revenue Bonds, Series 2016A (592)	26,649,953
Special Revenue and Refunding Bonds, Series 2017A	66,625,000
Special Revenue Bonds, Series 2018	40,570,000
Special Revenue Refunding Bonds, Series 2019A	43,600,000
Special Revenue and Refunding Bonds, Series 2020A	103,730,000
Taxable Special Revenue Refunding Bonds, Series 2020C	33,575,330
Special Revenue Bonds, Series 2021A	84,020,000
Taxable Special Revenue Bonds, Series 2022B (592 Portion)	28,682,400
Special Revenue Bonds, Series 2022C (4G1/Scoreboards Portion)	99,175,000
Special Revenue Refunding Bonds, Series 2023 - Projected New Money	180,000,000
Total Special Revenue Bonds Payable from Internal Service Operations	\$ 761,297,683
Notes Payable from Internal Service Operations:	
Amort. Short Term Debt	26,600,000
Amort. Short Term Debt (New Issuance)	35,000,000
Total Notes Payable from Internal Service Operations	\$ 61,600,000

Note: The \$180 million authorization was increased to \$235 million by Council in August 2023.

CITY OF JACKSONVILLE, FLORIDA (Continued)
PROJECTED DEBT OUTSTANDING
SEPTEMBER 30, 2023

PROJECTED
OUTSTANDING
DEBT FOR FYE23

Revenue Bonds Supported by BJP Revenues:

Better Jacksonville Sales Tax Revenue Refunding Bonds, Series 2011	-
Better Jacksonville Sales Tax Revenue Refunding Bonds, Series 2012	-
Transportation Revenue Refunding Bonds, Series 2012A	-
Transportation Revenue Refunding Bonds, Series 2012B	-
Better Jacksonville Sales Tax Revenue Refunding Bonds, Series 2012A	4,335,000
Transportation Revenue Refunding Bonds, Series 2015	180,525,000
Better Jacksonville Sales Tax Revenue Refunding Bonds, Series 2016	49,140,000
Transportation Revenue Refunding Bonds, Series 2018	18,960,000
Taxable Transportation Revenue Refunding Bonds, Series 2020	144,515,000
Better Jacksonville Sales Tax Revenue Refunding Bonds, Series 2021 (BL)	8,285,000
Better Jacksonville Sales Tax Revenue Refunding Bond, Series 2022 (BL)	149,871,107

Total Revenue Bonds Supported by BJP Revenues **\$ 555,631,107**

Special Revenue Bonds Supported by BJP Revenues:

Special Revenue Bonds, Series 2010B	-
Special Revenue Bonds, Series 2011B	-
Special Revenue Refunding Bonds, Series 2013C	31,565,000
Special Revenue Refunding Bonds, Series 2016B	50,020,000
Special Revenue Refunding Bonds, Series 2017B	31,455,000
Special Revenue Refunding Bonds, Series 2019B	45,535,000
Special Revenue Refunding Bonds, Series 2020B	11,230,000

Total Special Revenue Bonds Supported by BJP Revenues **\$ 169,805,000**

Notes Payable Supported by BJP Revenues:

State Infrastructure Bank Loan #1	\$ 1,735,124
State Infrastructure Bank Loan #2	-

Total Notes Payable Supported by BJP Revenues **\$ 1,735,124**

TOTAL GOVERNMENTAL ACTIVITIES **\$ 1,907,764,630**

BUSINESS-LIKE ACTIVITIES:

Revenue Bonds Supported by Business-Type Activities:

Better Jacksonville Sales Tax Revenue Refunding Bonds, Series 2012	-
Better Jacksonville Sales Tax Revenue Refunding Bonds, Series 2012A	4,310,000
Capital Improvement Revenue Refunding Bonds, Series 2012	-
Special Revenue and Refunding Bonds, Series 2014 (4K6)	1,512,000
Special Revenue and Refunding Bonds, Series 2017A (4G1)	18,675,000
Amortizing Short Term Debt	-
Special Revenue Refunding Bonds, Series 2019A (4F6)	277,000
Special Revenue Bonds, Series 2021A	9,400,000
Special Revenue Refunding Bonds, Series 2022A (Forward Delivery)	52,320,000
Better Jacksonville Sales Tax Refunding Revenue Bond, Series 2022 (Bank Loan)	112,878,893

TOTAL BUSINESS-TYPE ACTIVITIES **\$ 199,372,893**

TOTAL BONDED INDEBTEDNESS **\$ 2,107,137,524**

**Exhibit B
Bond Ratings Scale**

Bond Ratings Scale

Moody's		S&P		Fitch		Definition
Long-term	Short-term	Long-term	Short-term	Long-term	Short-term	
Aaa	P-1	AAA	A-1+	AAA	F1+	Prime
Aa1		AA+		AA+		High grade
Aa2		AA		AA		
Aa3		AA-		AA-		
A1	P-2	A+	A-1	A+	F1	Upper medium grade
A2		A		A		
A3		A-		A-		
Baa1	P-3	BBB+	A-2	BBB+	F2	Medium grade
Baa2		BBB		BBB		
Baa3		BBB-		BBB-		
Ba1	Not Prime (NP)	BB+	B	BB+	B	Non-investment grade speculative
Ba2		BB		BB		
Ba3		BB-		BB-		
B1		B+		B+		Highly speculative
B2		B		B		
B3		B-		B-		
Caa1		C		CCC+		
Caa2	CCC		CC			
Caa3	CCC-		C	Speculative, in or near default		
Ca	CC		C			
C	D	D	D	RD/D	RD/D	In default, little prospect of recovery
/						
/						

**Exhibit C
Debt Affordability Study Required Ratios & Sensitivity Analysis – FY24 Budget Update**

Overall Net Debt as % of Full Market Value					
	2024	2025	2026	2027	2028
Full Market Value	\$154,592,071,547	\$157,683,912,978	\$160,837,591,238	\$164,054,343,062	\$167,335,429,924
Overall Net Debt (+50%)	\$2,731,322,617	\$3,046,717,129	\$3,186,753,473	\$3,257,482,960	\$3,285,798,661
Overall Net Debt (+\$50M)	\$2,680,947,617	\$2,971,784,316	\$3,100,673,692	\$3,164,983,429	\$3,197,067,723
Overall Net Debt (+\$40M)	\$2,675,910,117	\$2,964,291,035	\$3,092,061,739	\$3,155,739,476	\$3,188,208,504
Overall Net Debt (+\$30M)	\$2,670,872,617	\$2,956,797,754	\$3,083,449,785	\$3,146,495,523	\$3,179,329,411
Overall Net Debt (+\$20M)	\$2,665,835,117	\$2,949,304,473	\$3,074,857,707	\$3,137,241,445	\$3,170,470,192
Overall Net Debt (+\$10M)	\$2,660,797,617	\$2,941,811,191	\$3,066,245,754	\$3,127,997,492	\$3,161,571,223
Overall Net Debt (As Proposed)	\$2,655,760,117	\$2,934,317,910	\$3,057,633,801	\$3,118,753,538	\$3,152,712,004
Overall Net Debt (-\$10M)	\$2,650,722,617	\$2,926,824,629	\$3,049,021,848	\$3,109,489,710	\$3,143,843,036
Overall Net Debt (-\$20M)	\$2,645,685,117	\$2,919,331,348	\$3,040,409,895	\$3,100,245,757	\$3,134,963,942
Overall Net Debt (-\$30M)	\$2,640,647,617	\$2,911,838,066	\$3,031,817,817	\$3,090,991,679	\$3,126,104,723
Overall Net Debt (-\$40M)	\$2,635,610,117	\$2,904,344,785	\$3,023,205,864	\$3,081,747,726	\$3,117,205,754
Overall Net Debt (-\$50M)	\$2,630,572,617	\$2,896,851,504	\$3,014,593,910	\$3,072,483,898	\$3,108,336,786
Overall Net Debt (-50%)	\$2,580,197,617	\$2,821,918,691	\$2,928,534,004	\$2,980,013,992	\$3,019,605,473
Ratio	2024	2025	2026	2027	2028
50% Increase	1.77%	1.93%	1.98%	1.99%	1.96%
\$50M Increase	1.73%	1.88%	1.93%	1.93%	1.91%
\$40M Increase	1.73%	1.88%	1.92%	1.92%	1.91%
\$30M Increase	1.73%	1.88%	1.92%	1.92%	1.90%
\$20M Increase	1.72%	1.87%	1.91%	1.91%	1.89%
\$10M Increase	1.72%	1.87%	1.91%	1.91%	1.89%
As Proposed	1.72%	1.86%	1.90%	1.90%	1.88%
\$10M Decrease	1.71%	1.86%	1.90%	1.90%	1.88%
\$20M Decrease	1.71%	1.85%	1.89%	1.89%	1.87%
\$30M Decrease	1.71%	1.85%	1.89%	1.88%	1.87%
\$40M Decrease	1.70%	1.84%	1.88%	1.88%	1.86%
\$50M Decrease	1.70%	1.84%	1.87%	1.87%	1.86%
50% Decrease	1.67%	1.79%	1.82%	1.82%	1.80%

GSD Debt Service as % of GSD Revenues					
	2024	2025	2026	2027	2028
GSD Revenue	\$1,445,923,991	\$1,474,842,471	\$1,504,339,320	\$1,534,426,106	\$1,565,114,629
GSD Debt Service (+50%)	\$110,721,935	\$138,606,037	\$189,132,120	\$221,665,584	\$247,612,084
GSD Debt Service (+\$50M)	\$110,721,935	\$137,346,662	\$184,501,682	\$215,284,646	\$240,153,959
GSD Debt Service (+\$40M)	\$110,721,935	\$137,220,724	\$184,040,589	\$214,642,552	\$239,402,397
GSD Debt Service (+\$30M)	\$110,721,935	\$137,094,787	\$183,579,495	\$214,000,459	\$238,660,584
GSD Debt Service (+\$20M)	\$110,721,935	\$136,968,849	\$183,108,651	\$213,368,615	\$237,909,022
GSD Debt Service (+\$10M)	\$110,721,935	\$136,842,912	\$182,647,557	\$212,726,521	\$237,176,959
GSD Debt Service (As Proposed)	\$110,721,935	\$136,716,974	\$182,186,464	\$212,084,427	\$236,425,397
GSD Debt Service (-\$10M)	\$110,721,935	\$136,591,037	\$181,725,370	\$211,452,084	\$235,673,334
GSD Debt Service (-\$20M)	\$110,721,935	\$136,465,099	\$181,264,276	\$210,809,990	\$234,931,522
GSD Debt Service (-\$30M)	\$110,721,935	\$136,339,162	\$180,793,432	\$210,178,146	\$234,179,959
GSD Debt Service (-\$40M)	\$110,721,935	\$136,213,224	\$180,332,339	\$209,536,052	\$233,447,897
GSD Debt Service (-\$50M)	\$110,721,935	\$136,087,287	\$179,871,245	\$208,903,709	\$232,695,834
GSD Debt Service (-50%)	\$110,721,935	\$134,827,912	\$175,231,057	\$202,513,521	\$225,248,459
Ratio	2024	2025	2026	2027	2028
50% Increase	7.66%	9.40%	12.57%	14.45%	15.82%
\$50M Increase	7.66%	9.31%	12.26%	14.03%	15.34%
\$40M Increase	7.66%	9.30%	12.23%	13.99%	15.30%
\$30M Increase	7.66%	9.30%	12.20%	13.95%	15.25%
\$20M Increase	7.66%	9.29%	12.17%	13.91%	15.20%
\$10M Increase	7.66%	9.28%	12.14%	13.86%	15.15%
As Proposed	7.66%	9.27%	12.11%	13.82%	15.11%
\$10M Decrease	7.66%	9.26%	12.08%	13.78%	15.06%
\$20M Decrease	7.66%	9.25%	12.05%	13.74%	15.01%
\$30M Decrease	7.66%	9.24%	12.02%	13.70%	14.96%
\$40M Decrease	7.66%	9.24%	11.99%	13.66%	14.92%
\$50M Decrease	7.66%	9.23%	11.96%	13.61%	14.87%
50% Decrease	7.66%	9.14%	11.65%	13.20%	14.39%

Exhibit C (continued)
Debt Affordability Study Required Ratios & Sensitivity Analysis – FY24 Budget Update

Ten Year Principal Paydown - All City Debt	2024	2025	2026	2027	2028
Total Debt Outstanding (+50%)	\$2,704,651,050	\$3,042,667,875	\$3,214,471,400	\$3,301,760,600	\$3,290,553,350
Total Debt Outstanding (+\$50M)	\$2,654,276,050	\$2,967,105,375	\$3,125,316,400	\$3,204,890,600	\$3,196,623,350
Total Debt Outstanding (+\$40M)	\$2,649,238,550	\$2,959,549,125	\$3,116,398,900	\$3,195,205,600	\$3,187,238,350
Total Debt Outstanding (+\$30M)	\$2,644,201,050	\$2,951,992,875	\$3,107,481,400	\$3,185,520,600	\$3,177,843,350
Total Debt Outstanding (+\$20M)	\$2,639,163,550	\$2,944,436,625	\$3,098,573,900	\$3,175,835,600	\$3,168,458,350
Total Debt Outstanding (+\$10M)	\$2,634,126,050	\$2,936,880,375	\$3,089,656,400	\$3,166,150,600	\$3,159,053,350
Total Debt Outstanding (As Proposed)	\$2,629,088,550	\$2,929,324,125	\$3,080,738,900	\$3,156,465,600	\$3,149,668,350
Total Debt Outstanding (-\$10M)	\$2,624,051,050	\$2,921,767,875	\$3,071,821,400	\$3,146,770,600	\$3,140,273,350
Total Debt Outstanding (-\$20M)	\$2,619,013,550	\$2,914,211,625	\$3,062,903,900	\$3,137,085,600	\$3,130,878,350
Total Debt Outstanding (-\$30M)	\$2,613,976,050	\$2,906,655,375	\$3,053,996,400	\$3,127,400,600	\$3,121,493,350
Total Debt Outstanding (-\$40M)	\$2,608,938,550	\$2,899,099,125	\$3,045,078,900	\$3,117,715,600	\$3,112,088,350
Total Debt Outstanding (-\$50M)	\$2,603,901,050	\$2,891,542,875	\$3,036,161,400	\$3,108,020,600	\$3,102,693,350
Total Debt Outstanding (-50%)	\$2,553,526,050	\$2,815,980,375	\$2,947,016,400	\$3,011,170,600	\$3,008,773,350
Ten Year Principal Paydown (+50%)	\$1,686,939,000	\$1,777,190,000	\$1,812,377,000	\$1,837,205,000	\$1,880,244,000
Ten Year Principal Paydown (+\$50M)	\$1,670,139,000	\$1,749,610,000	\$1,777,587,000	\$1,796,855,000	\$1,837,584,000
Ten Year Principal Paydown (+\$40M)	\$1,668,459,000	\$1,746,880,000	\$1,774,147,000	\$1,792,865,000	\$1,833,364,000
Ten Year Principal Paydown (+\$30M)	\$1,666,789,000	\$1,744,110,000	\$1,770,657,000	\$1,788,825,000	\$1,829,094,000
Ten Year Principal Paydown (+\$20M)	\$1,665,079,000	\$1,741,320,000	\$1,767,147,000	\$1,784,735,000	\$1,824,774,000
Ten Year Principal Paydown (+\$10M)	\$1,663,429,000	\$1,738,590,000	\$1,763,697,000	\$1,780,755,000	\$1,820,554,000
Ten Year Principal Paydown (As Proposed)	\$1,661,739,000	\$1,735,840,000	\$1,760,257,000	\$1,776,755,000	\$1,816,324,000
Ten Year Principal Paydown (-\$10M)	\$1,660,069,000	\$1,733,090,000	\$1,756,767,000	\$1,772,695,000	\$1,812,034,000
Ten Year Principal Paydown (-\$20M)	\$1,658,389,000	\$1,730,320,000	\$1,753,277,000	\$1,768,665,000	\$1,807,764,000
Ten Year Principal Paydown (-\$30M)	\$1,656,689,000	\$1,727,560,000	\$1,749,807,000	\$1,764,625,000	\$1,803,514,000
Ten Year Principal Paydown (-\$40M)	\$1,655,029,000	\$1,724,830,000	\$1,746,357,000	\$1,760,615,000	\$1,799,254,000
Ten Year Principal Paydown (-\$50M)	\$1,653,349,000	\$1,722,050,000	\$1,742,847,000	\$1,756,545,000	\$1,794,954,000
Ten Year Principal Paydown (-50%)	\$1,636,549,000	\$1,694,500,000	\$1,708,137,000	\$1,716,295,000	\$1,752,374,000
Ratio	2024	2025	2026	2027	2028
50% Increase	62.37%	58.41%	56.38%	55.64%	57.14%
\$50M Increase	62.92%	58.97%	56.88%	56.07%	57.49%
\$40M Increase	62.98%	59.03%	56.93%	56.11%	57.52%
\$30M Increase	63.04%	59.08%	56.98%	56.15%	57.56%
\$20M Increase	63.09%	59.14%	57.03%	56.20%	57.59%
\$10M Increase	63.15%	59.20%	57.08%	56.24%	57.63%
As Proposed	63.21%	59.26%	57.14%	56.29%	57.67%
\$10M Decrease	63.26%	59.32%	57.19%	56.33%	57.70%
\$20M Decrease	63.32%	59.38%	57.24%	56.38%	57.74%
\$30M Decrease	63.38%	59.43%	57.30%	56.42%	57.78%
\$40M Decrease	63.44%	59.50%	57.35%	56.47%	57.82%
\$50M Decrease	63.50%	59.55%	57.40%	56.52%	57.85%
50% Decrease	64.09%	60.17%	57.96%	57.00%	58.24%

Exhibit C (continued)
Debt Affordability Study Required Ratios & Sensitivity Analysis – FY24 Budget Update

Ten Year Principal Paydown - GSD Debt	2024	2025	2026	2027	2028
Total Debt Outstanding (+50%)	\$1,968,760,650	\$2,448,026,475	\$2,774,496,800	\$3,004,856,900	\$3,079,043,450
Total Debt Outstanding (+\$50M)	\$1,918,385,650	\$2,372,463,975	\$2,683,821,800	\$2,905,626,900	\$2,982,173,450
Total Debt Outstanding (+\$40M)	\$1,913,348,150	\$2,364,907,725	\$2,674,754,300	\$2,895,701,900	\$2,972,488,450
Total Debt Outstanding (+\$30M)	\$1,908,310,650	\$2,357,351,475	\$2,665,686,800	\$2,885,776,900	\$2,962,803,450
Total Debt Outstanding (+\$20M)	\$1,903,273,150	\$2,349,795,225	\$2,656,619,300	\$2,875,861,900	\$2,953,118,450
Total Debt Outstanding (+\$10M)	\$1,898,235,650	\$2,342,238,975	\$2,647,551,800	\$2,865,936,900	\$2,943,433,450
Total Debt Outstanding (As Proposed)	\$1,893,198,150	\$2,334,682,725	\$2,638,484,300	\$2,856,011,900	\$2,933,748,450
Total Debt Outstanding (-\$10M)	\$1,888,160,650	\$2,327,126,475	\$2,629,416,800	\$2,846,086,900	\$2,924,053,450
Total Debt Outstanding (-\$20M)	\$1,883,123,150	\$2,319,570,225	\$2,620,349,300	\$2,836,161,900	\$2,914,368,450
Total Debt Outstanding (-\$30M)	\$1,878,085,650	\$2,312,013,975	\$2,611,281,800	\$2,826,246,900	\$2,904,683,450
Total Debt Outstanding (-\$40M)	\$1,873,048,150	\$2,304,457,725	\$2,602,214,300	\$2,816,321,900	\$2,894,998,450
Total Debt Outstanding (-\$50M)	\$1,868,010,650	\$2,296,901,475	\$2,593,146,800	\$2,806,396,900	\$2,885,303,450
Total Debt Outstanding (-50%)	\$1,817,635,650	\$2,221,338,975	\$2,502,471,800	\$2,707,176,900	\$2,788,453,450
Ten Year Principal Paydown (+50%)	\$922,754,000	\$1,140,313,000	\$1,300,756,000	\$1,446,202,000	\$1,552,192,000
Ten Year Principal Paydown (+\$50M)	\$905,954,000	\$1,112,733,000	\$1,265,966,000	\$1,405,852,000	\$1,509,532,000
Ten Year Principal Paydown (+\$40M)	\$904,274,000	\$1,110,003,000	\$1,262,526,000	\$1,401,862,000	\$1,505,312,000
Ten Year Principal Paydown (+\$30M)	\$902,604,000	\$1,107,233,000	\$1,259,036,000	\$1,397,822,000	\$1,501,042,000
Ten Year Principal Paydown (+\$20M)	\$900,894,000	\$1,104,443,000	\$1,255,526,000	\$1,393,732,000	\$1,496,722,000
Ten Year Principal Paydown (+\$10M)	\$899,244,000	\$1,101,713,000	\$1,252,076,000	\$1,389,752,000	\$1,492,502,000
Ten Year Principal Paydown (As Proposed)	\$897,554,000	\$1,098,963,000	\$1,248,636,000	\$1,385,752,000	\$1,488,272,000
Ten Year Principal Paydown (-\$10M)	\$895,884,000	\$1,096,213,000	\$1,245,146,000	\$1,381,692,000	\$1,483,982,000
Ten Year Principal Paydown (-\$20M)	\$894,204,000	\$1,093,443,000	\$1,241,656,000	\$1,377,662,000	\$1,479,712,000
Ten Year Principal Paydown (-\$30M)	\$892,504,000	\$1,090,683,000	\$1,238,186,000	\$1,373,622,000	\$1,475,462,000
Ten Year Principal Paydown (-\$40M)	\$890,844,000	\$1,087,953,000	\$1,234,736,000	\$1,369,612,000	\$1,471,202,000
Ten Year Principal Paydown (-\$50M)	\$889,164,000	\$1,085,173,000	\$1,231,226,000	\$1,365,542,000	\$1,466,902,000
Ten Year Principal Paydown (-50%)	\$872,364,000	\$1,057,623,000	\$1,196,516,000	\$1,325,292,000	\$1,424,322,000
Ratio	2024	2025	2026	2027	2028
50% Increase	46.87%	46.58%	46.88%	48.13%	50.41%
\$50M Increase	47.22%	46.90%	47.17%	48.38%	50.62%
\$40M Increase	47.26%	46.94%	47.20%	48.41%	50.64%
\$30M Increase	47.30%	46.97%	47.23%	48.44%	50.66%
\$20M Increase	47.33%	47.00%	47.26%	48.46%	50.68%
\$10M Increase	47.37%	47.04%	47.29%	48.49%	50.71%
As Proposed	47.41%	47.07%	47.32%	48.52%	50.73%
\$10M Decrease	47.45%	47.11%	47.35%	48.55%	50.75%
\$20M Decrease	47.49%	47.14%	47.39%	48.57%	50.77%
\$30M Decrease	47.52%	47.17%	47.42%	48.60%	50.80%
\$40M Decrease	47.56%	47.21%	47.45%	48.63%	50.82%
\$50M Decrease	47.60%	47.25%	47.48%	48.66%	50.84%
50% Decrease	47.99%	47.61%	47.81%	48.95%	51.08%

Exhibit C (continued)
Debt Affordability Study Required Ratios & Sensitivity Analysis – FY24 Budget Update

Debt Per Capita	2024	2025	2026	2027	2028
Population	897,554,000	1,098,963,000	1,248,636,000	1,385,752,000	1,488,272,000
Overall Net Debt (+50%)	\$2,731,322,617	\$3,046,717,129	\$3,186,753,473	\$3,257,482,960	\$3,285,798,661
Overall Net Debt (+\$50M)	\$2,680,947,617	\$2,971,784,316	\$3,100,673,692	\$3,164,983,429	\$3,197,067,723
Overall Net Debt (+\$40M)	\$2,675,910,117	\$2,964,291,035	\$3,092,061,739	\$3,155,739,476	\$3,188,208,504
Overall Net Debt (+\$30M)	\$2,670,872,617	\$2,956,797,754	\$3,083,449,785	\$3,146,495,523	\$3,179,329,411
Overall Net Debt (+\$20M)	\$2,665,835,117	\$2,949,304,473	\$3,074,857,707	\$3,137,241,445	\$3,170,470,192
Overall Net Debt (+\$10M)	\$2,660,797,617	\$2,941,811,191	\$3,066,245,754	\$3,127,997,492	\$3,161,571,223
Overall Net Debt (As Proposed)	\$2,655,760,117	\$2,934,317,910	\$3,057,633,801	\$3,118,753,538	\$3,152,712,004
Overall Net Debt (-\$10M)	\$2,650,722,617	\$2,926,824,629	\$3,049,021,848	\$3,109,489,710	\$3,143,843,036
Overall Net Debt (-\$20M)	\$2,645,685,117	\$2,919,331,348	\$3,040,409,895	\$3,100,245,757	\$3,134,963,942
Overall Net Debt (-\$30M)	\$2,640,647,617	\$2,911,838,066	\$3,031,817,817	\$3,090,991,679	\$3,126,104,723
Overall Net Debt (-\$40M)	\$2,635,610,117	\$2,904,344,785	\$3,023,205,864	\$3,081,747,726	\$3,117,205,754
Overall Net Debt (-\$50M)	\$2,630,572,617	\$2,896,851,504	\$3,014,593,910	\$3,072,483,898	\$3,108,336,786
Overall Net Debt (-50%)	\$2,580,197,617	\$2,821,918,691	\$2,928,534,004	\$2,980,013,992	\$3,019,605,473
Ratio	2024	2025	2026	2027	2028
50% Increase	\$2,569	\$2,825	\$2,921	\$2,952	\$2,944
\$50M Increase	\$2,521	\$2,755	\$2,842	\$2,868	\$2,864
\$40M Increase	\$2,517	\$2,748	\$2,834	\$2,860	\$2,856
\$30M Increase	\$2,512	\$2,741	\$2,826	\$2,851	\$2,848
\$20M Increase	\$2,507	\$2,734	\$2,818	\$2,843	\$2,840
\$10M Increase	\$2,502	\$2,728	\$2,811	\$2,835	\$2,832
As Proposed	\$2,498	\$2,721	\$2,803	\$2,826	\$2,824
\$10M Decrease	\$2,493	\$2,714	\$2,795	\$2,818	\$2,817
\$20M Decrease	\$2,488	\$2,707	\$2,787	\$2,809	\$2,809
\$30M Decrease	\$2,483	\$2,700	\$2,779	\$2,801	\$2,801
\$40M Decrease	\$2,479	\$2,693	\$2,771	\$2,793	\$2,793
\$50M Decrease	\$2,474	\$2,686	\$2,763	\$2,784	\$2,785
50% Decrease	\$2,427	\$2,616	\$2,684	\$2,700	\$2,705

Unassigned GSD Fund Balance as % of GSD Revenues	FY18	FY19	FY20	FY21	FY22
GSD Revenue	1,192,269,000	1,250,896,000	1,257,344,000	1,342,433,000	1,389,777,000
Unassigned GSD Fund Balance (Incl. Emergency Reserve)	207,972,000	250,625,000	275,582,000	309,710,000	382,113,000
Unassigned GSD Fund Balance (Ex. Emergency Reserve)	146,431,000	187,282,000	210,323,000	243,682,000	315,801,000
Ratio	FY18	FY19	FY20	FY21	FY22
Including Emergency Reserve	17.44%	20.04%	21.92%	23.07%	27.49%
Excluding Emergency Reserve	12.28%	14.97%	16.73%	18.15%	22.72%

Exhibit D Debt Affordability Study – Current and Five-Year Projected Revenues

	**5-Yr Rolling Arithmetic Avg YOY %	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Pledged Revenues:							
Local Government Sales Tax:							
Half-Cent Sales Tax	6.9%	138,443,923.48	148,048,489.79	158,319,374.22	169,302,802.67	181,048,207.99	193,608,452.43
BJP Transportation:							
Half-Cent Sales Tax	7.6%	133,401,804.48	143,519,020.58	154,403,528.10	166,113,518.58	178,711,596.77	192,265,115.41
Constitutional Gas Tax	-1.1%	8,481,572.24	8,387,753.79	8,294,973.10	8,203,218.70	8,112,479.24	8,022,743.49
	6.9%	141,883,376.72	151,906,774.37	162,698,501.21	174,316,737.28	186,824,076.01	200,287,858.90
BJP Infrastructure:							
Half-Cent Sales Tax	7.7%	129,361,423.01	139,320,718.74	150,046,762.15	161,598,583.73	174,039,758.60	187,438,756.42
Excise Taxes Pledged Revenues:							
Utility Services Tax:							
JEA Electric	2.3%	82,540,343.47	84,462,238.86	86,428,884.27	88,441,321.67	90,500,617.30	92,607,862.22
JEA Water	1.7%	16,220,370.25	16,498,013.18	16,780,408.51	17,067,637.57	17,359,783.11	17,656,929.29
85% Communication Services	-1.0%	24,835,091.46	24,593,765.28	24,354,784.09	24,118,125.12	23,883,765.80	23,651,683.78
Peoples Gas	8.9%	861,669.13	938,325.49	1,021,801.39	1,112,703.53	1,211,692.57	1,319,487.93
Other / Misc	3.5%	2,917,774.00	3,021,054.01	3,127,989.81	3,238,710.80	3,353,350.97	3,472,049.04
Subtotal	1.6%	127,264,595.49	129,262,402.73	131,291,571.67	133,352,594.63	135,445,971.65	137,572,210.62
Fuel Oil Tax	-21.6%	3,246.28	2,545.05	1,995.29	1,564.28	1,226.38	961.47
Occupational Licence Taxes	0.0%	7,059,004.08	7,056,697.75	7,054,392.18	7,052,087.36	7,049,783.29	7,047,479.97
Total	1.5%	261,702,094.16	265,835,042.34	270,061,827.21	274,384,744.97	278,806,191.07	283,328,664.33
Capital Improvement Pledged Revenues:							
Franchise Fees:							
People's Gas Franchise Fee	5.5%	1,809,413.50	1,908,242.88	2,012,470.29	2,122,390.55	2,238,314.61	2,360,570.39
Other Franchise Fees	0.9%	11,389.37	11,491.68	11,594.90	11,699.05	11,804.14	11,910.16
Subtotal	5.4%	1,820,802.87	1,919,734.56	2,024,065.19	2,134,089.60	2,250,118.74	2,372,480.55
15% Communication Services	-1.0%	4,382,663.20	4,340,076.23	4,297,903.08	4,256,139.73	4,214,782.20	4,173,826.55
Convention Center Development Tax	6.9%	9,782,879.54	10,454,715.96	11,172,690.54	11,939,971.82	12,759,945.92	13,636,231.51
Sports Facility Sales Tax Rebate	-7.3%	1,235,558.03	1,144,950.44	1,060,987.41	983,181.66	911,081.67	844,269.02
Professional Sports Facility Tourist Tax	7.4%	10,839,149.80	11,642,401.73	12,505,179.89	13,431,895.56	14,427,286.92	15,496,443.29
Total	3.9%	28,061,053.44	29,501,878.91	31,060,826.10	32,745,278.37	34,563,215.46	36,523,250.92
Capital Project Revenues:							
JEA Contribution (Electric)	0.5%	95,011,117.63	95,478,876.29	95,948,937.82	96,421,313.56	96,896,014.90	97,373,053.29
JEA Water & Sewer	2.6%	27,350,491.14	28,051,793.05	28,771,077.25	29,508,804.82	30,265,448.67	31,041,493.86
	0.9%	122,361,608.77	123,530,669.34	124,720,015.07	125,930,118.38	127,161,463.58	128,414,547.15
General Fund Revenues	5.0%	1,480,122,305.30	1,553,878,513.81	1,631,310,079.62	1,712,600,150.01	1,797,940,998.75	1,887,534,480.81

*The rolling average is calculated by taking the arithmetic mean of the last 5 years of actual revenue growth. This methodology and the resulting figures may differ from those utilized by the City's Budget Office and in calculating various debt affordability ratios.

Exhibit E

Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/23

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, 2023, several assumptions have been made:

- (1) The Special Revenue 2023A bonds will be issued prior to the end of FY23 with a recently updated par amount of up to \$235 million; however, the amortization schedules have been calculated based on previously authorized and anticipated amount of \$180 million
- (2) As part of the Special Revenue 2023A issuance, Special Revenue Bonds 2013A shall be refunded; in addition, the BJP Special Revenue Bonds, Series 2023B issuance shall refund the BJP Special Revenue Bonds, Series 2013C.
- (3) \$35 million in commercial paper will likely be issued prior to the end of FY23
- (4) The anticipated debt service schedules for the Special Revenue 2023A bonds and commercial paper issuances have been approximated using an amortization calculator. An estimate of the city's FY23 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 Fund)

Fiscal Year	Special Revenue Bonds Taxable Series 2009C-2, (Build America Bonds)		Special Revenue Bonds, Series 2011A		Special Revenue Refunding Bonds, Series 2012C	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	-	-			9,390,000	727,500
2024	-	-			9,855,000	246,375
2025	-	-				
2026	-	-				
2027	-	-				
2028	-	-				
2029	-	-				
2030	-	-				
2031	-	-				
2032	-	-				
2033	-	-				
2034	-	-				
2035	-	-				
2036						
2037						
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2049						
2050						
2051						
	\$ -	\$ -	\$ -	\$ -	\$ 19,245,000	\$ 973,875

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/23
(Revenue Bonds Supported by General Fund)

Fiscal Year	To Refund the Excise Taxes Revenue Bonds, Series 2003A		To Refund the Excise Taxes Revenue Bonds, Series 2003C		To Fund Citywide Capital Improvements and Refund a Portion of the Special Revenue Bonds, Series 2009C-1 and 2010A	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	1,185,000	91,875			-	1,378,238
2024	1,245,000	31,125			-	1,378,238
2025					-	1,378,238
2026					-	1,378,238
2027					-	1,378,238
2028					265,000	1,372,606
2029					1,250,000	1,334,163
2030					1,315,000	1,266,831
2031					1,160,000	1,201,863
2032					1,215,000	1,139,519
2033					1,275,000	1,074,156
2034					2,375,000	978,344
2035					3,520,000	828,000
2036					2,185,000	685,375
2037					2,295,000	573,375
2038					2,405,000	455,875
2039					2,515,000	332,875
2040					2,635,000	204,125
2041					2,765,000	69,125
2042						
2043						
2044						
2045						
2046						
2047						
2048						
2049						
2050						
2051						
	\$ 2,430,000	\$ 123,000	\$ -	\$ -	\$ 27,175,000	\$ 18,407,419

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/23
(Revenue Bonds Supported by General Fund)

Purpose:	To Fund a Portion of the Various Capital Project Costs; to refund a portion of the Excise Taxes Revenue Bonds, Series 2005A and 2006A		To Refund a Portion of 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	
Fiscal Year	Principal	Interest	Principal	Interest	Principal	Interest
2023	4,422,000	2,714,700	2,765,623	1,989,024	-	530,000
2024	4,641,000	2,488,125	2,907,627	1,847,193	-	530,000
2025	4,876,000	2,250,200	4,005,836	1,674,357	-	530,000
2026	5,120,000	2,000,300	3,155,548	1,495,322	-	530,000
2027	5,374,000	1,737,950	3,313,173	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						
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2051						
	\$ 56,505,000	\$ 16,085,275	\$ 42,330,670	\$ 12,557,352	\$ 10,600,000	\$ 3,138,500

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/23
(Revenue Bonds Supported by General Fund)

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)		To Fund the Acquisition and Construction of Various Capital Improvement Projects and Refund all of the Special Revenue Bonds, Series 2010A, and a Portion of the City's Outstanding Commercial Paper	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	3,960,300	3,408,908	1,160,000	1,006,500		
2024	4,160,700	3,205,883	1,235,000	946,625		
2025	4,365,800	2,992,720	1,295,000	883,375		
2026	4,578,700	2,769,108	1,360,000	817,000		
2027	4,807,700	2,534,448	1,425,000	747,375		
2028	5,056,700	2,287,838	1,480,000	674,750		
2029	5,304,900	2,028,798	1,555,000	598,875		
2030	5,575,000	1,756,800	1,635,000	519,125		
2031	5,853,100	1,471,098	1,725,000	435,125		
2032	6,141,900	1,171,223	1,820,000	346,500		
2033	6,450,500	856,413	1,910,000	253,250		
2034	6,769,000	525,925	2,005,000	155,375		
2035	7,134,000	178,350	2,105,000	52,625		
2036						
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2051						
	\$ 70,158,300	\$ 25,187,508	\$ 20,710,000	\$ 7,436,500	\$ -	\$ -

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/23
(Revenue Bonds Supported by General Fund)

Purpose:	To Fund the Acquisition and Construction of Various Capital Improvement Projects and Refund a Portion of the Special Revenue Bonds, Series 2011A, and a Portion of the City's Outstanding Commercial Paper		To Refund the Special Revenue Refunding Bonds Series 2012C	
	Taxable Special Revenue and Refunding Bonds, Series 2020C		Special Revenue Refunding Bonds, Series 2022A (Forward Delivery)	
Fiscal Year	Principal	Interest	Principal	Interest
2023	2,696,550	1,271,024	-	2,495,533
2024	2,707,070	1,256,337	-	3,403,000
2025	2,932,150	1,236,290	9,515,000	3,165,125
2026	2,957,750	1,210,396	9,990,000	2,677,500
2027	2,987,730	1,180,227	8,315,000	2,219,875
2028	3,021,640	1,144,756	5,915,000	1,864,125
2029	3,059,450	1,102,301	6,210,000	1,561,000
2030	3,102,670	1,053,887	6,520,000	1,242,750
2031	3,157,950	1,001,566	6,850,000	908,500
2032	3,205,690	944,563	7,190,000	557,500
2033	3,272,780	882,644	7,555,000	188,875
2034	3,345,030	816,084		
2035	3,408,920	744,780		
2036	3,485,920	668,190		
2037	3,559,920	579,199		
2038	3,625,000	479,832		
2039	3,725,000	378,181		
2040	3,830,000	273,696		
2041	3,935,000	166,306		
2042	4,045,000	55,942		
2043				
2044				
2045				
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2051				
	<u>\$ 66,061,220</u>	<u>\$ 16,446,203</u>	<u>\$ 68,060,000</u>	<u>\$ 20,283,783</u>

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/23
(Revenue Bonds Supported by BJP Revenues)

Purpose: To Refund a Portion of the
Special Revenue Bonds,
Series 2010B and 2011B

Fiscal Year	Special Revenue Refunding Bonds, Series 2013C	
	Principal	Interest
2022	-	1,657,163
2023	-	1,657,163
2024	-	1,657,163
2025	-	1,657,163
2026	-	1,657,163
2027	-	1,657,163
2028	4,325,000	1,543,631
2029	6,575,000	1,257,506
2030	6,530,000	913,500
2031	14,135,000	371,044
2032		
2033		
2034		
2035		
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2051		
	<u>\$ 31,565,000</u>	<u>\$ 12,371,494</u>

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/23
(Revenue Bonds Supported by BJP Revenues)

Purpose:	To Refund a Portion of the Special Revenue Bonds, Series 2009B-1, 2010B, and 2011B		To Refund a Portion of the Special Revenue Bonds, Series 2010B and 2011B		To Refund the Special Revenue Bonds, Series 2009B-1B (BABs)		To Refund the Special Revenue Bonds, Series 2010B, 2011B	
Fiscal Year	Special Revenue Refunding Bonds, Series 2016B		Special Revenue Refunding Bonds, Series 2017B		Special Revenue Refunding Bonds, Series 2019B		Special Revenue Refunding Bonds, Series 2020B	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2022	2,260,000	2,675,900	-	1,572,750	-	2,276,750	-	783,500
2023	4,205,000	2,514,275	-	1,572,750	-	2,276,750	4,440,000	672,500
2024	6,590,000	2,244,400	-	1,572,750	-	2,276,750	2,745,000	492,875
2025	7,545,000	1,891,025	6,050,000	1,421,500	-	2,276,750	2,880,000	352,250
2026	9,510,000	1,510,575	9,570,000	1,031,000	-	2,276,750	3,030,000	204,500
2027	7,715,000	1,125,875	6,820,000	621,250	8,240,000	2,070,750	1,255,000	97,375
2028	3,390,000	848,250	7,165,000	271,625	8,650,000	1,648,500	1,320,000	33,000
2029	6,825,000	592,875	1,850,000	46,250	9,090,000	1,205,000		
2030	7,850,000	226,000			9,540,000	739,250		
2031	595,000	14,875			10,015,000	250,375		
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2051								
	<u>\$ 54,225,000</u>	<u>\$ 10,968,150</u>	<u>\$ 31,455,000</u>	<u>\$ 6,537,125</u>	<u>\$ 45,535,000</u>	<u>\$ 15,020,875</u>	<u>\$ 15,670,000</u>	<u>\$ 1,852,500</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 2001, 2003 and 2004		To Refund the Transportation Revenue Bonds, Series 2001	
	Principal	Interest	Principal	Interest
2023	16,390,000	403,750	2,155,000	43,100
2024				
2025				
2026				
2027				
2028				
2029				
2030				
2031				
2032				
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2051				
	\$ 16,390,000	\$ 403,750	\$ 2,155,000	\$ 43,100

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 the State of Florida Senior Lien Jacksonville Transportation Authority Refunding Bonds, Series 1997 Transportation Revenue Refunding Bonds, Series 2012B		To partially Refund the Better Jacksonville Sales Tax Revenue Bonds Series 2003 and 2004 Better Jacksonville Sales Tax Revenue Refunding Bonds, Series 2012A	
	Principal	Interest	Principal	Interest
2023	8,470,000	211,750	-	216,750
2024			-	216,750
2025			-	216,750
2026			4,335,000	108,375
2027				
2028				
2029				
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	\$ 8,470,000	\$ 211,750	\$ 4,335,000	\$ 758,625

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 the Transportation Revenue Bonds Series 2007 and 2008A		To partially Refund the Better Jacksonville Sales Tax Revenue Bonds Series 2008		To Refund the Transportation Revenue Bonds Series 2008B and Terminate Swaps 2003, 2004	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	440,000	7,332,706	4,820,000	2,121,450	8,760,000	1,167,000
2024	450,000	7,323,244	6,130,000	1,847,700	10,770,000	678,750
2025	9,835,000	7,072,306	4,585,000	1,579,825	4,000,000	309,500
2026	10,385,000	6,566,806	5,930,000	1,316,950	4,190,000	104,750
2027	15,325,000	5,924,056	6,230,000	1,075,250		
2028	16,155,000	5,137,056	6,410,000	853,600		
2029	17,030,000	4,307,431	6,360,000	598,200		
2030	17,940,000	3,433,181	6,615,000	338,700		
2031	18,905,000	2,701,106	6,880,000	103,200		
2032	19,545,000	2,124,356				
2033	20,210,000	1,502,769				
2034	6,505,000	1,068,650				
2035	6,715,000	853,825				
2036	6,935,000	627,678				
2037	7,170,000	385,175				
2038	7,420,000	129,850				
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	\$ 180,965,000	\$ 56,490,197	\$ 53,960,000	\$ 9,834,875	\$ 27,720,000	\$ 2,260,000

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	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	5,195,000	2,066,394	8,245,000	52,732	-	2,791,599
2024	16,300,000	1,995,058	8,285,000	17,606	38,418,909	3,318,806
2025	15,150,000	1,869,833			43,985,958	2,272,264
2026	15,660,000	1,723,358			33,399,439	1,289,470
2027	15,795,000	1,542,390			34,066,801	432,648
2028	15,940,000	1,328,143				
2029	16,095,000	1,087,803				
2030	16,290,000	812,433				
2031	16,520,000	504,753				
2032	16,765,000	171,841				
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2034						
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	<u>\$ 149,710,000</u>	<u>\$ 13,102,003</u>	<u>\$ 16,530,000</u>	<u>\$ 70,338</u>	<u>\$ 149,871,107</u>	<u>\$ 10,104,787</u>

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		Better Jacksonville Infrastructure Projects	
	State Infrastructure Bank Loan #1; Dated 7/28/05		State Infrastructure Bank Loan #2; Dated 3/13/07	
Fiscal Year	Principal	Interest	Principal	Interest
2023	2,364,115	81,985		
2024	1,735,124	34,702		
2025				
2026				
2027				
2028				
2029				
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2051				
	\$ 4,099,239	\$ 116,687	\$ -	\$ -

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/23
(Special Revenue Bonds and Notes Payable from Internal Service Operations)

Fiscal Year	Special Revenue and Refunding Bonds, Series 2013A		Special Revenue and Refunding Bonds, Taxable Series 2013B		Special Revenue and Refunding Bonds, Series 2014	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	1,025,000	990,731	1,385,000	255,410	1,815,000	1,564,125
2024	1,080,000	938,106	1,440,000	197,222	1,910,000	1,471,000
2025	1,135,000	882,731	1,500,000	134,460	2,005,000	1,373,125
2026	1,190,000	830,556	1,565,000	66,730	2,105,000	1,270,375
2027	195,000	802,734	680,000	15,786	2,210,000	1,162,500
2028	530,000	787,450			2,320,000	1,049,250
2029	1,770,000	729,725			2,435,000	930,375
2030	1,870,000	634,175			2,555,000	805,625
2031	1,680,000	540,988			2,685,000	674,625
2032	1,755,000	450,819			2,820,000	537,000
2033	1,850,000	356,188			2,960,000	392,500
2034	1,950,000	256,438			3,105,000	240,875
2035	2,055,000	153,875			3,265,000	81,625
2036	300,000	95,000				
2037	315,000	79,625				
2038	335,000	63,375				
2039	350,000	46,250				
2040	365,000	28,375				
2041	385,000	9,625				
2042						
2043						
2044						
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2049						
2050						
2051						
	\$ 20,135,000	\$ 8,676,766	\$ 6,570,000	\$ 669,609	\$ 32,190,000	\$ 11,553,000

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/23
(Special Revenue Bonds and Notes Payable from Internal Service Operations)

Purpose:	To Refund a Portion of Commercial Paper Notes and Refund a Portion of the Special Revenue Bonds, Series 2009C-1, 2010A, and 2012B, and Excise Tax Revenue Bonds, Series 2007		To Fund a Portion of Various Capital Project Costs; and to refund a Portion of Commercial Paper Notes	
	Special Revenue Refunding Bonds, Series 2016A		Special Revenue and Refunding Bonds, Series 2017A	
Fiscal Year	Principal	Interest	Principal	Interest
2023	2,344,377	1,278,376	1,560,000	3,408,050
2024	2,462,373	1,158,207	1,640,000	3,328,050
2025	2,959,164	1,022,668	1,720,000	3,244,050
2026	2,254,452	892,328	1,805,000	3,155,925
2027	2,366,827	776,796	1,905,000	3,063,175
2028	1,813,459	672,289	1,995,000	2,965,675
2029	1,465,548	590,314	2,095,000	2,863,425
2030	1,562,258	514,618	2,195,000	2,756,175
2031	1,726,580	432,398	2,315,000	2,643,425
2032	1,746,137	345,580	2,425,000	2,524,925
2033	1,840,975	265,107	2,790,000	2,394,550
2034	2,452,180	179,244	2,935,000	2,251,425
2035	1,020,000	109,800	3,085,000	2,100,925
2036	460,000	82,500	3,235,000	1,942,925
2037	475,000	68,475	3,395,000	1,777,175
2038	490,000	54,000	4,145,000	1,588,675
2039	505,000	39,075	2,765,000	1,429,750
2040	515,000	23,775	2,870,000	1,299,113
2041	535,000	8,025	3,030,000	1,144,238
2042			3,185,000	981,094
2043			3,350,000	809,550
2044			2,475,000	656,644
2045			2,605,000	523,294
2046			2,740,000	382,988
2047			2,885,000	235,331
2048			3,040,000	79,800
2049				
2050				
2051				
	\$ 28,994,330	\$ 8,513,573	\$ 68,185,000	\$ 49,550,350

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/23
(Special Revenue Bonds and Notes Payable from Internal Service Operations)

Fiscal Year	To Fund Various Capital Projects and Refund a Portion of Commercial Paper Notes		To Fund Various Projects (New Money Portion)	
	Special Revenue Bonds, Series 2018	Special Revenue Refunding Bonds, Series 2019A	Principal	Interest
2023	6,235,000	2,184,375	2,575,000	2,244,375
2024	4,085,000	1,926,375	2,710,000	2,112,250
2025	1,705,000	1,781,625	1,735,000	2,001,125
2026	1,785,000	1,694,375	1,825,000	1,912,125
2027	1,880,000	1,602,750	1,915,000	1,818,625
2028	1,975,000	1,506,375	2,010,000	1,720,500
2029	2,075,000	1,405,125	2,110,000	1,617,500
2030	2,180,000	1,298,750	2,215,000	1,509,375
2031	2,290,000	1,187,000	2,325,000	1,395,875
2032	2,400,000	1,069,750	2,435,000	1,276,875
2033	2,520,000	946,750	2,560,000	1,152,000
2034	2,645,000	817,625	2,690,000	1,020,750
2035	2,780,000	682,000	2,820,000	883,000
2036	2,920,000	539,500	2,965,000	738,375
2037	3,055,000	390,125	3,115,000	586,375
2038	3,220,000	233,250	3,270,000	426,750
2039	3,055,000	76,375	3,430,000	259,250
2040			3,470,000	86,750
2041				
2042				
2043				
2044				
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2050				
2051				
	\$ 46,805,000	\$ 19,342,125	\$ 46,175,000	\$ 22,761,875

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/23
(Special Revenue Bonds and Notes Payable from Internal Service Operations)

Fiscal Year	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	
	Principal	Interest	Principal	Interest
2023	10,170,000	5,355,550	3,598,450	558,805
2024	8,380,000	4,891,800	3,612,930	539,204
2025	8,810,000	4,462,050	2,237,850	519,310
2026	5,195,000	4,111,925	2,252,250	499,572
2027	2,525,000	3,918,925	2,272,270	476,614
2028	3,270,000	3,774,050	2,298,360	449,635
2029	3,430,000	3,606,550	2,330,550	417,317
2030	3,605,000	3,430,675	2,362,330	380,446
2031	3,785,000	3,245,925	2,397,050	340,673
2032	3,970,000	3,052,050	2,444,310	297,302
2033	4,170,000	2,848,550	1,497,220	259,877
2034	4,380,000	2,634,800	1,519,970	229,534
2035	4,595,000	2,410,425	1,556,080	197,057
2036	4,830,000	2,174,800	1,584,080	162,177
2037	5,075,000	1,927,175	1,630,080	121,567
2038	5,320,000	1,667,300	1,055,000	84,432
2039	5,585,000	1,394,675	1,085,000	54,836
2040	5,870,000	1,108,300	1,115,000	24,410
2041	5,595,000	821,675	325,000	4,495
2042	1,235,000	650,925	-	-
2043	1,295,000	587,675		
2044	1,360,000	521,300		
2045	1,430,000	451,550		
2046	1,500,000	378,300		
2047	1,575,000	309,300		
2048	1,635,000	245,100		
2049	1,700,000	178,400		
2050	1,770,000	109,000		
2051	1,840,000	36,800		
	\$ 113,900,000	\$ 60,305,550	\$ 37,173,780	\$ 5,617,263

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/23
(Special Revenue Bonds and Notes Payable from Internal Service Operations)

Purpose:	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	
Fiscal Year	Principal	Interest	Principal	Interest	Principal	Interest
2023	3,650,000	3,906,800	-	754,777	-	2,693,257
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						
	\$ 87,670,000	\$ 39,946,475	\$ 28,682,400	\$ 9,045,493	\$ 99,175,000	\$ 55,540,863

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/23
(Special Revenue Bonds and Notes Payable from Internal Service Operations)

Purpose:	To Finance the Acquisition and Construction of Various Capital Improvement Projects		To Finance the Acquisition and Construction of Various Capital Improvement Projects		To Finance the Acquisition and Construction of Various Capital Improvement Projects	
	New Short Term Debt Commercial Paper		(\$180 Million Placeholder) Special Revenue and Refunding Bonds, Series 2022C		(\$35 Million Placeholder) Commercial Paper New Short Term Debt	
Fiscal Year	Principal	Interest	Principal	Interest	Principal	Interest
2023	-	465,500				
2024	1,300,000	908,250	-	875,000	-	4,500,000
2025	1,300,000	862,750	1,060,000	1,723,500	5,440,000	8,864,000
2026	1,300,000	817,250	1,110,000	1,669,250	5,720,000	8,585,000
2027	1,300,000	771,750	1,170,000	1,612,250	6,000,000	8,292,000
2028	1,300,000	726,250	1,230,000	1,552,250	6,300,000	7,984,500
2029	1,300,000	680,750	1,290,000	1,489,250	6,620,000	7,661,500
2030	1,300,000	635,250	1,350,000	1,423,250	6,950,000	7,322,250
2031	1,300,000	589,750	1,420,000	1,354,000	7,300,000	6,966,000
2032	1,300,000	544,250	1,490,000	1,281,250	7,660,000	6,592,000
2033	1,300,000	498,750	1,560,000	1,205,000	8,040,000	6,199,500
2034	1,300,000	453,250	1,640,000	1,125,000	8,450,000	5,787,250
2035	1,300,000	407,750	1,720,000	1,041,000	8,870,000	5,354,250
2036	1,300,000	362,250	1,810,000	952,750	9,310,000	4,899,750
2037	1,300,000	316,750	1,900,000	860,000	9,780,000	4,422,500
2038	1,400,000	269,500	2,000,000	762,500	10,260,000	3,921,500
2039	1,400,000	220,500	2,100,000	660,000	10,780,000	3,395,500
2040	1,500,000	169,750	2,200,000	552,500	11,320,000	2,843,000
2041	1,500,000	117,250	2,310,000	439,750	11,880,000	2,263,000
2042	1,300,000	68,250	2,430,000	321,250	12,480,000	1,654,000
2043	1,300,000	22,750	2,550,000	196,750	13,100,000	1,014,500
2044			2,660,000	66,500	13,740,000	343,500
2045			-	-	-	-
2046			-	-	-	-
2047						
2048						
2049						
2050						
2051						
	\$ 26,600,000	\$ 9,908,500	\$ 35,000,000	\$ 21,163,000	\$ 180,000,000	\$ 108,865,500

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/23
(Payable from Enterprise Funds)

Fiscal Year	Better Jacksonville Sales Tax Revenue Refunding Bonds, Series 2012A		Capital Improvement Revenue Refunding Bonds, Series 2012	
	Principal	Interest	Principal	Interest
2023	-	215,500		
2024	-	215,500		
2025	\$ -	215,500		
2026	4,310,000	107,750		
2027				
2028				
2029				
2030				
2031				
2032				
2033				
2034				
2035				
2036				
2037				
2038				
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2042				
2043				
2044				
2045				
2046				
2047				
2048				
2049				
2050				
2051				
	\$ 4,310,000	\$ 754,250	\$ -	\$ -

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/23
(Payable from Enterprise Funds)

Fiscal Year	Special Revenue and Refunding Bonds, Series 2014		Special Revenue and Refunding Bonds, Series 2017A	
	Principal	Interest	Principal	Interest
2023	103,000	78,175	825,000	954,375
2024	109,000	72,875	865,000	912,125
2025	\$ 114,000	67,300	910,000	867,750
2026	120,000	61,450	955,000	821,125
2027	126,000	55,300	1,000,000	772,250
2028	132,000	48,850	1,050,000	721,000
2029	165,000	41,425	1,105,000	667,125
2030	173,000	32,975	1,160,000	610,500
2031	182,000	24,100	1,220,000	551,000
2032	191,000	14,775	1,280,000	488,500
2033	200,000	5,000	1,340,000	423,000
2034	-	-	1,410,000	354,250
2035	-	-	1,480,000	282,000
2036			1,555,000	206,125
2037			1,630,000	126,500
2038			1,715,000	42,875
2039				
2040				
2041				
2042				
2043				
2044				
2045				
2046				
2047				
2048				
2049				
2050				
2051				
	\$ 1,615,000	\$ 502,225	\$ 19,500,000	\$ 8,800,500

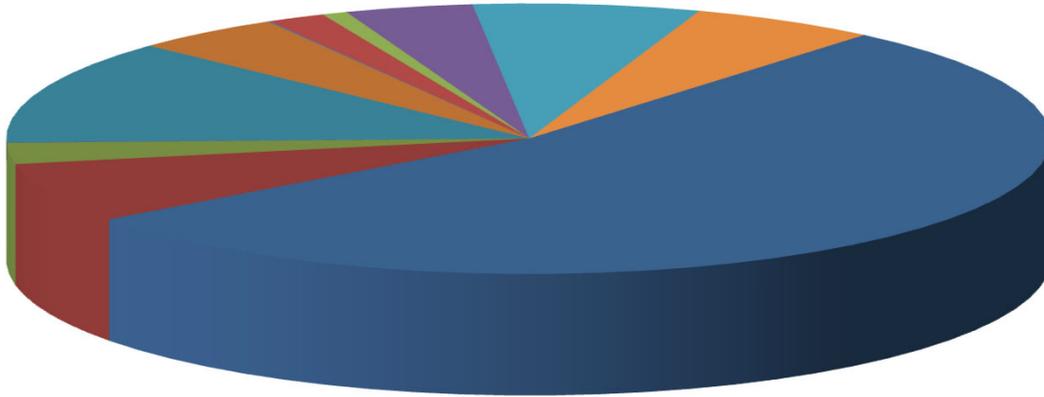
Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/23
(Payable from Enterprise Funds)

Purpose:	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		Better Jacksonville Sales Tax Bonds Series 2012, 2012A	
Fiscal Year	Special Revenue Refunding Bonds, Series 2019A		Special Revenue Refunding Bonds, Series 2021A		Special Revenue Bonds, Series 2022A (Fwd Delivery)		Better Jacksonville Sales Tax Refunding Revenue Bond, 2022	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2023	19,700	14,343	830,000	464,800	-	1,918,400	-	2,102,558
2024	19,300	13,368	865,000	435,050	5,515,000	2,478,125	28,936,091	2,499,636
2025	19,200	12,405	900,000	399,750	6,405,000	2,180,125	33,129,042	1,711,408
2026	21,300	11,393	940,000	358,250	6,235,000	1,864,125	25,155,561	971,194
2027	22,300	10,303	985,000	310,125	6,180,000	1,553,750	25,658,199	325,859
2028	23,300	9,163	1,035,000	259,625	6,490,000	1,237,000		
2029	25,100	7,953	1,085,000	206,625	6,820,000	904,250		
2030	25,000	6,700	1,140,000	151,000	7,160,000	554,750		
2031	26,900	5,403	1,195,000	92,625	7,515,000	187,875		
2032	28,100	4,028	1,255,000	31,375				
2033	29,500	2,588						
2034	31,000	1,075						
2035	6,000	150						
2036								
2037								
2038								
2039								
2040								
2041								
2042								
2043								
2044								
2045								
2046								
2047								
2048								
2049								
2050								
2051								
	\$ 296,700	\$ 98,868	\$ 10,230,000	\$ 2,709,225	\$ 52,320,000	\$ 12,878,400	\$ 112,878,893	\$ 7,610,654

GENERAL FUNDS

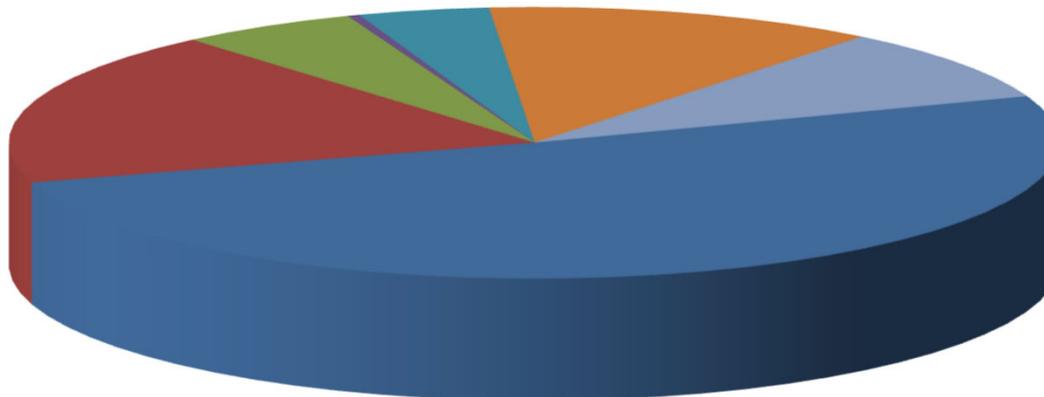
GENERAL FUND

REVENUE BY CATEGORY



- Property Taxes 53.8%
- Other Taxes 7.1%
- Permits, Fees and Special Assessments 2.5%
- Intergovernmental Revenue .0%
- State Shared Revenue 12.5%
- Charges for Services 4.6%
- Fines and Forfeits .1%
- Miscellaneous Revenue 1.8%
- Other Sources .8%
- Transfers From Other Funds 4.0%
- Transfers From Component Units 7.0%
- Fund Balance Appropriation 5.8%

EXPENDITURES BY CATEGORY



- Personnel Expenses 50.8%
- Operating Expenses 18.5%
- Debt Service 5.5%
- Capital Outlay .4%
- Grants, Aids & Contributions 4.0%
- Transfers to Other Funds 12.1%
- Other Uses 8.7%

GENERAL FUND
Summary of Subfunds

SF	Description	Personnel Expenses	Operating Expenses	Debt Service	Capital Outlay	Grants, Aids & Contrib.	Transfers to Other Funds	Other Uses	Approved Budget
00111	General Fund Operating	941,227,314	331,095,722	105,658,876	7,042,928	76,886,163	232,536,330	63,683,967	1,758,131,300
00112	Mosquito Control State 1		80,906		1				80,907
00113	Special Events	1,344,277	9,321,453		1	654875			11,320,606
00116	Downtown Economic Development Fund		250,000						250,000
00119	Emergency Reserve							103,463,496	103,463,496
00191	Property Appraiser	9,816,450	2,740,721		1				12,557,172
00192	Clerk Of The Court	2610866	4436889		4			81,076	7,128,835
00193	Tax Collector	19,627,671	6,168,873		150,001				25,946,545
Total General Fund		974,626,578	354,094,564	105,658,876	7,192,936	77,541,038	232,536,330	167,228,539	1,918,878,861

General Fund Operating
Subfund - 00111

	Actuals FY 2021-2022	Adopted FY 2022-2023	Approved FY 2023-2024	Change From Prior Year	
				Percent	Dollar
REVENUE					
Property Taxes	807,606,269	894,960,904	1,030,383,976	15.1%	135,423,072
Other Taxes	137,962,593	135,225,520	137,087,047	1.4%	1,861,527
Permits, Fees and Special Assessments	47,498,600	44,200,079	48,630,461	10.0%	4,430,382
Intergovernmental Revenue	463,188	502,908	502,908	0.0%	0
State Shared Revenue	229,986,409	218,131,119	240,259,990	10.1%	22,128,871
Charges for Services	61,984,230	68,335,458	72,130,830	5.6%	3,795,372
Fines and Forfeits	1,505,250	1,354,987	1,306,485	(3.6%)	(48,502)
Miscellaneous Revenue	18,115,412	23,536,092	32,461,602	37.9%	8,925,510
Other Sources	5,364,805	0	15,000,000		15,000,000
Transfers From Other Funds	16,460,342	21,410,329	29,953,319	39.9%	8,542,990
Transfers From Component Units	132,090,833	132,738,731	134,735,122	1.5%	1,996,391
Fund Balance Appropriation	12,923,706	0	15,679,560		15,679,560
TOTAL REVENUE	1,471,961,637	1,540,396,127	1,758,131,300	14.1%	217,735,173

EXPENDITURES					
Personnel Expenses	804,047,209	869,351,436	941,227,314	8.3%	71,875,878
Operating Expenses	278,523,559	293,639,107	331,095,722	12.8%	37,456,615
Capital Outlay	9,627,352	7,972,443	7,042,928	(11.7%)	(929,515)
Debt Service	75,684,163	87,071,612	105,658,876	21.3%	18,587,264
Grants, Aids & Contributions	51,882,178	56,529,032	76,886,163	36.0%	20,357,131
Transfers to Other Funds	130,900,381	189,018,416	232,536,330	23.0%	43,517,914
Other Uses	13,634,188	36,814,081	63,683,967	73.0%	26,869,886
TOTAL EXPENDITURES	1,364,299,030	1,540,396,127	1,758,131,300	14.1%	217,735,173

AUTHORIZED POSITION CAP

	Adopted FY 2022-2023	Approved FY 2023-2024	Change
Full Time Positions	6,533	6,750	217
Part Time Hours	1,583,448	1,511,070	(72,378)

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

	Adopted FY 2022-2023	Approved FY 2023-2024	Change From Prior Year
Advisory Boards And Commissions	5	5	0
City Council	84	65	(19)
Corrections	848	836	(12)
Courts	3	3	0
Downtown Investment Authority	12	12	0
Employee Services	42	42	0
Executive Office of the Mayor	21	23	2
Executive Office of the Sheriff	25	44	19
Finance and Administration	111	114	3
Fire and Rescue-Center	1,772	1,902	130
Health Administrator	0	0	0
Investigations & Homeland Security	495	520	25
Jacksonville Human Rights Commission	7	9	2
Jax Citywide Activities	0	0	0
Medical Examiner	35	35	0
Military Affairs and Veterans	14	14	0
Neighborhoods	210	209	(1)
Office of Economic Development	13	13	0
Office of Ethics	3	3	0
Office of General Counsel-Center	1	1	0
Office of State's Attorney	0	0	0
Office of the Inspector General	12	12	0
Parks, Recreation & Community Services	260	260	0
Patrol & Enforcement	1,354	1,389	35
Personnel & Professional Standards	183	204	21
Planning and Development	34	37	3
Police Services	348	359	11
Public Defender's	0	0	0
Public Library	311	311	0
Public Works	298	296	(2)
Supervisor of Elections	32	32	0
GENERAL FUND - GENERAL SERVICES DISTRICT	6,533	6,750	217

GENERAL FUND OPERATING
FUND -- 00111
SCHEDULE OF REVENUES

	FY 2021-2022	FY 2022-2023	FY 2023-2024	
	ACTUALS	ADOPTED	PROPOSED	APPROVED
NON-DEPARTMENTAL REVENUES				
Ad Valorem Taxes	850,678,901	945,249,142	1,067,516,917	1,067,516,917
Distributions to Tax Increment Districts	(43,072,632)	(50,288,238)	(37,132,941)	(37,132,941)
Net Ad Valorem Taxes	807,606,269	894,960,904	1,030,383,976	1,030,383,976
Communication Services Tax	29,504,454	28,819,442	30,783,890	30,783,890
Contributions From Other Local Units	122,741,878	122,424,496	123,648,741	123,648,741
Debt Proceeds	4,722,000	0	15,651,875	15,000,000
Disposition Of Fixed Assets	117,172	110,000	100,000	100,000
Federal Grants	45,497	0	0	0
Federal Payments	24,120	23,000	23,000	23,000
Franchise Fees	47,601,375	43,719,279	48,203,461	48,203,461
Interest and Other Earnings	2,889,192	4,995,000	12,520,000	12,520,000
Judgement And Fines	882,677	895,973	723,485	723,485
Local Business Taxes	6,974,905	6,859,136	6,771,506	6,771,506
Local Option, Use & Fuel Taxes	1,260,215	1,250,010	1,325,699	1,325,699
Non-Operating Sources	12,923,706	0	12,229,560	15,679,560
Other Charges For Services	13,111,533	13,184,338	13,094,427	13,094,427
Other Miscellaneous Revenue	635,719	3,069,942	2,364,154	2,364,154
Rents And Royalties	907	0	0	0
State Shared Revenues	229,986,409	218,131,119	236,956,063	240,259,990
Transfer In	16,460,342	21,410,329	30,258,964	29,953,319
Utility Service Taxes	100,223,020	98,296,932	98,205,952	98,205,952
TOTAL NON-DEPARTMENTAL REVENUES	1,397,711,388	1,458,149,900	1,663,244,753	1,669,041,160
DEPARTMENTAL REVENUES				
Advisory Boards And Commissions	117,818	281,600	110,000	110,000
City Council	246,773	338,249	294,862	294,862
Corrections	1,259,685	4,671,931	3,310,450	3,310,450
Downtown Investment Authority	8,550	9,500	9,500	9,500
Employee Services	1,031	1,500	1,000	1,000
Finance and Administration	81,896	80,112	78,726	78,726
Fire and Rescue-Center	41,464,093	46,496,496	53,393,472	53,455,328
Investigations & Homeland Security	1,276,226	961,783	1,140,976	1,140,976
Jacksonville Human Rights Commission	256	39,200	39,200	39,200
Medical Examiner	1,665,715	2,299,504	2,250,359	2,250,359
Military Affairs and Veterans	157	0	0	0
Neighborhoods	1,748,656	1,980,612	2,035,715	2,035,715
Office of Economic Development	10	10	10	10
Office of Ethics	53,500	53,500	53,500	53,500
Office of the Inspector General	140,000	145,001	149,051	149,051
Parks, Recreation & Community Services	679,704	909,075	855,125	855,125
Patrol & Enforcement	11,150,268	11,131,117	11,913,522	11,913,522
Personnel & Professional Standards	485,603	579,600	425,900	425,900
Planning and Development	2,137,064	1,655,800	1,565,000	1,565,000
Police Services	4,619,526	3,541,532	3,691,519	3,691,519
Public Library	-22,296	232,750	238,600	238,600
Public Works	6,991,644	6,792,355	7,329,549	7,329,549
Supervisor of Elections	144,371	45,000	142,248	142,248
TOTAL DEPARTMENTAL REVENUES	74,250,249	82,246,227	89,028,284	89,090,140
TOTAL GENERAL FUND - GSD REVENUES	1,471,961,637	1,540,396,127	1,752,273,037	1,758,131,300

GENERAL FUND OPERATING
 FUND -- 00111
 VARIOUS REVENUE DETAIL

	FY 2021-2022	FY 2022-2023	FY 2023-2024	
	ACTUALS	ADOPTED	PROPOSED	APPROVED
Contributions From Other Local Units				
Contribution From JEA, Water & Sewer	26,666,722	26,933,389	28,439,210	28,439,210
Contributions From Component Units	94,545,651	95,491,107	95,209,531	95,209,531
Contributions From Other Local Units	121,212,373	122,424,496	123,648,741	123,648,741
State Shared Revenues				
1-17 Cigarette Tax FS 21002	374,216	306,274	300,507	300,507
Alcoholic Beverage Licenses FS 561342	815,400	838,381	819,052	819,052
Constitutional Fuel Tax FS 206411a	4,288,220	4,508,448	4,500,101	4,500,101
County Fuel Tax FS 206411b	4,211,703	4,295,302	4,417,814	4,417,814
County Fuel Tax Refund FS 206414	16,191	5,000	8,000	8,000
Insurance Agent Licenses FS 624501	258,900	272,329	239,483	239,483
Local Government Half Cent Sales Tax FS 21861	129,462,448	128,478,780	140,940,093	140,940,093
Mobile Home Licenses FS 32008	248,605	240,632	253,002	253,002
Municipal Fuel Tax FS 206411c	9,645,170	8,319,847	8,949,037	8,331,237
Municipal Fuel Tax Refund FS 206414	53,169	50,000	35,000	35,000
Revenue Shared - County FS 212206d4	36,519,306	33,353,003	34,424,911	35,490,418
Revenue Shared - Municipal Sales Tax FS 21220	37,962,764	31,116,268	35,617,245	38,473,465
Revenue Shared - Population FS 218232	6,124,498	6,342,355	6,446,482	6,446,482
Special Fuel and Motor Fuel Use Tax	5,820	4,500	5,336	5,336
State Shared Revenues	229,986,409	218,131,119	236,956,063	240,259,990
Transfer In				
10801 Downtown Northbank CRA Trust	2,500	2,500	2,500	2,500
10802 Downtown Southbank CRA Trust	2,500	2,500	2,500	2,500
10804 Jacksonville International Airport CRA Trust	2,500	2,500	0	0
10805 King Soutel Crossing CRA Trust	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
15111 Opioid Settlement Fund	0	0	305,645	0
43101 Solid Waste Disposal	10,155,827	18,945,867	27,668,961	27,668,961
54101 Public Building Allocations	2,320,489	2,323,558	2,145,954	2,145,954
Transfer In	12,617,220	21,410,329	30,258,964	29,953,319

GENERAL FUND OPERATING
 FUND -- 00111
 SCHEDULE OF EXPENDITURES

	FY 2021-2022	FY 2022-2023	FY 2023-2024	
	ACTUALS	ADOPTED	PROPOSED	APPROVED
DEPARTMENTAL EXPENSES				
Advisory Boards And Commissions	535,230	550,822	538,904	538,904
City Council	11,293,677	13,050,751	16,600,213	16,459,893
Corrections	132,849,351	132,068,109	138,569,404	138,569,404
Courts	4,922,105	5,871,371	6,638,364	6,638,364
Downtown Investment Authority	799,455	1,100,941	1,146,319	1,146,319
Employee Services	7,093,511	7,905,097	8,600,034	8,600,034
Executive Office of the Mayor	4,289,725	4,143,601	5,284,210	5,052,210
Executive Office of the Sheriff	6,217,751	7,245,965	9,112,630	9,112,630
Finance and Administration	22,513,661	24,072,910	25,839,060	25,839,060
Fire and Rescue-Center	310,374,706	343,609,034	382,258,816	382,015,027
Health Administrator	1,285,849	1,731,984	1,612,073	1,612,073
Investigations & Homeland Security	87,717,553	92,404,277	102,969,804	102,969,804
Jacksonville Human Rights Commission	804,038	785,569	1,035,960	1,180,960
Medical Examiner	5,790,622	6,619,373	7,130,640	7,130,640
Military Affairs and Veterans	1,327,345	1,464,158	1,511,807	1,511,807
Neighborhoods	21,764,525	22,768,245	24,088,862	24,088,862
Office of Economic Development	1,596,446	1,806,622	1,948,086	1,948,086
Office of Ethics	505,186	630,401	753,973	753,973
Office of General Counsel-Center	92,671	157,569	2,164,790	2,164,790
Office of State's Attorney	2,290,897	2,924,776	2,820,999	2,820,999
Office of the Inspector General	1,368,132	1,535,678	1,541,177	1,541,177
Parks, Recreation & Community Services	44,502,889	52,924,262	56,367,543	56,067,543
Patrol & Enforcement	212,051,965	227,344,164	238,396,240	238,396,240
Personnel & Professional Standards	29,899,685	31,102,307	34,178,225	34,178,225
Planning and Development	4,342,619	5,086,301	5,427,259	5,427,259
Police Services	46,883,635	49,489,722	55,087,692	55,087,692
Public Defender's	2,322,862	2,507,073	2,456,565	2,456,565
Public Library	35,564,435	40,515,881	42,364,032	42,364,032
Public Works	51,821,858	56,727,637	69,850,489	70,453,827
Supervisor of Elections	11,378,791	11,947,006	11,141,544	11,191,544
TOTAL DEPARTMENTAL EXPENSES	1,064,201,173	1,150,091,606	1,257,435,714	1,257,317,943
NON-DEPARTMENTAL EXPENSES				
Inter-local Agreements	2,108,306	2,576,996	2,568,668	2,568,668
Miscellaneous Appropriations	4,277,604	5,301,651	6,136,961	6,151,961
Miscellaneous Expenditures	126,033,349	126,542,770	172,254,946	184,479,442
Reserves	0	30,097,073	40,330,798	34,145,798
Subfund Level Activity	167,678,599	225,786,031	273,545,950	273,467,488
TOTAL NON-DEPARTMENTAL EXPENSES	300,097,857	390,304,521	494,837,323	500,813,357
TOTAL GENERAL FUND - GSD EXPENDITURES	1,364,299,030	1,540,396,127	1,752,273,037	1,758,131,300

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

	FY 2021-2022	FY 2022-2023	FY 2023-2024	
	ACTUALS	ADOPTED	PROPOSED	APPROVED
Inter-local Agreements				
Atlantic Bch Lifeguard-Bch Capital Outlay	0	9,000	9,000	9,000
Atlantic Bch Lifeguard-Bch Cleanup	258,035	265,776	273,749	273,749
Atlantic Bch-Neptune Bch Fire Service	323,487	333,192	343,188	343,188
Beaches - Disposal Charges	659,805	810,000	748,933	748,933
Jacksonville Beach Interlocal Agreement	826,324	851,114	876,647	876,647
Neptune Beach Interlocal Agreement	40,655	307,914	317,151	317,151
Total Inter-local Agreements	2,108,306	2,576,996	2,568,668	2,568,668
Miscellaneous Appropriations				
415 Limit Pension Cost	56,196	36,000	36,000	36,000
Business Improvement District	661,898	657,284	732,337	747,337
Mayors Cure Violence Program	2,188,608	3,530,000	3,530,000	3,530,000
Municipal Dues & Affiliation	501,910	14,960	764,960	764,960
Municipal Dues Affiliation Sec 10 109	226,907	213,532	219,608	219,608
North Florida Regional Council	390,673	390,673	390,673	390,673
Refund - Taxes Overpaid,Error,Controversy	3,310	5,000	5,000	5,000
Tax Deed Purchases	2,582	200,000	200,000	200,000
Transportation Planning Organization	245,520	254,202	258,383	258,383
Total Miscellaneous Appropriations	4,277,604	5,301,651	6,136,961	6,151,961

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

	FY 2021-2022	FY 2022-2023	FY 2023-2024	
	ACTUALS	ADOPTED	PROPOSED	APPROVED
Miscellaneous Expenditures				
Address Critical Quality of Life Issues-Council Committee	0	250,000	0	0
Agape Community Health Center	112,898	153,603	153,603	163,265
Alcohol Rehabilitation Program	399,989	399,989	399,989	399,989
Angelwood	0	0	0	50,000
Annual Independent Audit	288,500	337,250	374,028	374,028
Art In Public Places	6,607	11,606	5,679	5,679
Art in Public Places Personnel Costs	0	0	55,385	55,385
Atlantic Bch Lifeguard-Bch Capital Outlay	0	56,250	56,250	56,250
BJP 20% Gas Tax Contrib To Fiscal Agent	5,226,843	4,508,448	4,500,101	4,500,101
Bridge the Gap, Inc.	0	75,000	0	0
Building Care, Inc	0	0	0	75,000
CIP Debt Service Repayment	35,715,591	42,605,999	58,401,581	58,401,581
City Hall St James	0	0	0	60,000
Clean Communities Initiative	0	0	0	50,000
Community Dev Corporation Capacity Building Grants	0	0	0	100,000
Contribution To Shands / UF Health	30,275,594	30,275,594	25,000,000	28,733,059
Delta Sigma Theta Jacksonville Alumnae Chapter	0	0	0	10,000
Dun & Bradstreet Employment Creation Incentive	0	112,500	228,000	228,000
Dunn & Bradstreet Headquarters Retention	600,000	600,000	600,000	600,000
Dunn & Bradstreet Relocation	2,400,000	2,000,000	1,600,000	1,600,000
Economic Grant Program	6,581,061	7,112,000	7,739,000	7,739,000
Ed Ball Building Debt Repayment	652,080	656,146	478,921	478,921
Elevate	0	0	0	75,000
Families of Slain Children, Inc.	0	25,000	0	0
Family Nurturing Center of Florida	0	0	0	50,000
Feeding Northeast Florida	0	500,000	0	500,000
Filing Fee Local Ord Violation-Public Defender	9,082	14,000	14,000	14,000
Filing Fee Local Ord Violation-St Attorney	6,650	52,000	52,000	52,000
Florida Black Expo - Florida Black Excellent Fest	25,000	50,000	0	100,000
Florida-Florida State Baseball	35,000	40,000	45,000	45,000
FOBT Pipeline, Inc.	0	165,000	0	225,000
FOP Foundation	0	0	0	100,000
Goodwill	169,086	175,000	0	182,000
Haverty's Building Debt Repayment	1,668,408	1,667,412	1,667,033	1,667,033
Hearts for Minds	0	0	0	100,000
Here Tomorrow	0	0	0	250,000
Hispanic Chamber of Commerce	0	0	0	40,000
Homelessness	0	0	0	100,000
Human Collective Foundation	0	0	0	70,000
Jacksonville Historic Naval Ship Association, Inc.	0	50,000	0	0
Jacksonville Historical Society	0	500,000	0	0
Jacksonville University - Law School	0	1,250,000	1,250,000	1,250,000
Jacksonville Urban League, Inc	0	0	0	15,000
Jax Care Connect	160,778	97,275	0	1,500,000
Jaxport - River Gauges	160,921	164,140	167,422	167,422
Jean Ribault HS Booster Club	0	50,000	0	65,000
Juvenile Justice	4,262,076	4,885,997	5,592,480	5,592,480
Kappa Alpha Psi Fraternity, Inc.	0	0	0	10,000
License Agreements&Fees	13,951	48,000	40,000	40,000
Lift Jax	0	0	0	225,000

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

	FY 2021-2022	FY 2022-2023	FY 2023-2024	
	ACTUALS	ADOPTED	PROPOSED	APPROVED
Lobbyist Fees	0	120,000	120,000	120,000
MAD Dads	30,000	0	0	24,000
Manatee Study	112,775	90,000	90,000	90,000
Mayor's Task Force	0	0	12,000,000	12,000,000
Mayport Waterfront Partnership	0	140,000	0	0
Medicaid Program	15,375,532	15,187,000	16,103,772	16,103,772
Mental Health Resource Center	0	0	0	73,161
Neighborhood Investment Micro Grant Program	0	0	0	75,000
Nondepartmental Allocations	783,207	954,647	1,280,513	1,280,513
Northeast Florida Healthy Start Coalition	0	95,000	0	0
Northside Community Involvement	0	0	0	150,000
Omega Psi Phi Fraternity	0	0	0	10,000
Opioid Epidemic Program	589,437	1,000,000	1,000,000	1,000,000
Paysafe Employment Creation	0	0	300,000	300,000
Paysafe HQ Relocation	0	0	300,000	300,000
Phi Beta Sigma	0	0	0	10,000
Project Cold Case	0	0	0	40,000
PSG - Cultural Council	3,932,579	5,250,000	8,194,615	8,194,615
Public Safety DC Plan Administration	0	1	1	1
Qualified Target Industries	354,769	500,363	510,458	510,458
Real Hope 4 Help Foundation, Inc	0	0	0	10,000
Rev Grant 2004-274 Ramco	0	0	940,000	940,000
Rev Grant 2016-285 Amazon	0	0	1,500,000	1,500,000
Rev Grant 2016-791 Uptown Rivercity Crossing	0	0	265,000	265,000
Safety and Crime Reduction Commission	0	18,000	0	400,000
San Marco	0	0	0	75,000
Septic Tank Phase Out Outreach Program	0	0	500,000	500,000
Sigma Gamma Rho Sorority, Inc.	0	0	0	10,000
SMG - Gator Bowl Game	392,081	437,750	450,883	450,883
Springfield Preservation and Revitalization	0	0	0	200,000
St. Johns County	0	124,000	124,000	124,000
Stormwater 501C3 Low Income Subsidy	1,606,942	1,621,549	1,577,731	1,577,731
Sulzbacher Center	225,728	270,000	270,000	570,000
Targeted Industry Program	0	138,750	75,000	75,000
Transitional Government - Mayorial	0	75,000	0	0
United Way 211	161,667	150,000	150,000	150,000
United Way Rental Assistance	0	0	0	1,000,000
UF Health and Financial Tech Graduate Education Center	0	0	16,600,000	16,600,000
Vacancy Pool - Part-Time Hours	0	1	1	1
Vestcor Family Foundation	0	0	0	1,400,000
Volunteers in Medicine	85,595	200,000	200,000	200,000
Woodside Street Park	0	0	0	75,000
Zeta Phi Beta Sorority, Inc.	0	0	0	10,000
Zoo Contract	1,282,500	1,282,500	1,282,500	1,950,114
Total Miscellaneous Expenditures	113,702,925	126,542,770	172,254,946	184,479,442

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

	FY 2021-2022	FY 2022-2023	FY 2023-2024	
	ACTUALS	ADOPTED	PROPOSED	APPROVED
Reserves				
B1c F.I.N.D. Grant Match	0	2,070,000	2,400,000	2,400,000
Council Operating Contingency	0	100,000	100,000	100,000
Continuation Grant Match B1b	0	1,739,934	1,575,141	1,575,141
Health Services - Jail Contract	0	17,937,139	19,405,657	19,405,657
Hemming Plaza Maint & Programming	0	0	0	600,000
Mayors Executive Operating Contingency	0	100,000	100,000	100,000
Public Service Grants	0	6,000,000	9,000,000	9,000,000
Reserve - Federal Programs	0	850,000	250,000	250,000
Special Council Reserve - Jax Chamber	0	750,000	0	0
Special Council Reserve-Activity	0	550,000	7,500,000	715,000
Total Reserves	0	30,097,073	40,330,798	34,145,798
Subfund Level Activity				
Contributions To JTA	1,525,919	1,657,216	1,752,950	1,752,950
Court Costs \$65 Fee FS: 939.185	0	0	336,148	1,080,620
Interfund Transfers Out	144,323,918	216,977,333	258,082,224	257,911,165
Contributions To JPA	11,060,942	11,007,961	17,130,051	16,478,176
Salary and Benefit Lapse	0	(3,886,479)	(4,440,423)	(4,440,423)
Mental Health Offender Program	0	0	600,000	600,000
Neighborhood Initiatives	0	0	55,000	55,000
WJCT Lease Payment	30,000	30,000	30,000	30,000
Total Subfund Level Activity	156,940,779	225,786,031	273,545,950	273,467,488
TOTAL NON-DEPARTMENTAL EXPENDITURES	277,029,614	390,304,521	494,837,323	500,813,357

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Advisory Boards And Commissions
General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Charges for Services	113,941	278,000	107,000	(61.5%)	(171,000)
Fines and Forfeits	2,500	1,000	1,000	0.0%	0
Miscellaneous Revenue	1,377	2,600	2,000	(23.1%)	(600)
TOTAL REVENUE	117,818	281,600	110,000	(60.9%)	(171,600)
EXPENDITURES					
Personnel Expenses	389,491	395,188	389,673	(1.4%)	(5,515)
Operating Expenses	145,739	155,632	149,229	(4.1%)	(6,403)
Capital Outlay	0	2	2	0.0%	0
TOTAL EXPENDITURES	535,230	550,822	538,904	(2.2%)	(11,918)

AUTHORIZED POSITION CAP		Adopted	Approved	Change
		FY 2022-2023	FY 2023-2024	
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 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
Boards and Commissions	250,775	278,625	249,868	(10.3%)	(28,757)
Construction Trades Qualifying Board-Center	284,455	272,197	289,036	6.2%	16,839
DEPARTMENT TOTAL	535,230	550,822	538,904	(2.2%)	(11,918)

ADVISORY BOARDS AND COMMISSIONS GENERAL FUND

BACKGROUND

This area includes the boards and commissions that are part of the annual budget process and receive some funding from the General Fund which include the Civil Service Board, the Construction Trades Qualifying Board, and the Mayor's Commission on the Status of Women.

SERVICE LEVELS

Service levels for this Department are unchanged for fiscal year 2023-2024.

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 is driving the \$175,000 decrease for FY 24.

Fines and Forfeits

This category houses code violation fines within the Construction Trades Qualifying Board activity.

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. The change in this category is mainly due to a \$6,709 reduction in group hospitalization insurance costs associated with personnel changes during FY 23. This is slightly offset by an increase of \$1,890 in permanent and probationary salaries associated with pay increases effective October 1st, 2023 related to collective bargaining.

Operating Expenses

This category is made of various small items, the largest of which include \$61,968 in facility costs, \$36,288 in Office of General Counsel (OGC) legal charges, and \$19,020 in IT computer system maintenance and security costs. The change in this category is primarily driven by a decrease of \$8,136 in OGC legal charges, although this is partially offset by various smaller increases in other areas in this category.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged from the prior year.

City Council
 General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Charges for Services	40,435	50,000	45,000	(10.0%)	(5,000)
Miscellaneous Revenue	206,338	288,249	249,862	(13.3%)	(38,387)
TOTAL REVENUE	246,773	338,249	294,862	(12.8%)	(43,387)
EXPENDITURES					
Personnel Expenses	8,229,209	8,881,670	7,767,292	(12.5%)	(1,114,378)
Operating Expenses	3,064,469	4,169,079	3,975,924	(4.6%)	(193,155)
Capital Outlay	0	2	2,504		2,502
Other Uses	0	0	4,714,173		4,714,173
TOTAL EXPENDITURES	11,293,677	13,050,751	16,459,893	26.1%	3,409,142

AUTHORIZED POSITION CAP		Adopted	Approved	Change
		FY 2022-2023	FY 2023-2024	
Full Time Positions		84	65	(19)
Part Time Hours		8,824	8,824	0

EXPENDITURES BY DIVISION	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
Council Auditor	2,630,945	2,845,881	3,118,097	9.6%	272,216
Council Members Direct	1,726,792	1,867,644	1,996,473	6.9%	128,829
Council Operations	6,416,258	7,594,604	10,703,668	40.9%	3,109,064
Value Adjustment Board	519,682	742,622	641,655	(13.6%)	(100,967)
DEPARTMENT TOTAL	11,293,677	13,050,751	16,459,893	26.1%	3,409,142

CITY COUNCIL GENERAL FUND

BACKGROUND

This Department houses the operations and costs, including salary expenditures, for the Legislative Branch of the City of Jacksonville. The Legislative Branch is comprised of four areas: Council Direct Expenditures, The Council Secretary's Office (Council Operations), the Council Auditor's Office, and the Tourist Development Council. The Tourist Development Council resides in a separate special revenue fund. The Council Secretary also serves as the Council Director and the Clerk to the Value Adjustment Board.

SERVICE LEVELS

\$2.9 million in funding was placed in a contingency in the Council President account for future appropriation.

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, workers compensation and employer-provided benefits. The net decrease in this category is mainly due to the Council President and 18 Council Member positions being removed from the budget bill due to conflict of interest. Costs related to those 19 positions are authorized through ordinance 2023-067-E.

Operating Expenses

This category is made of various small items and several large expenditures including Office of General Counsel legal charges totaling \$1.9 million, allocated building cost of \$610,301, and professional services totaling \$445,704. The change in this category is mostly driven by decreases of \$234,912 in OGC legal charges and \$64,296 in professional services, although these are somewhat offset by an increase of \$109,286 in allocated building cost.

Capital Outlay

This category includes funding for the purchase of office equipment.

Other Uses

\$1.8 million is placed in a contingency to be appropriated via separate legislation to cover the personnel expenses for Council members. \$2.9 million is placed in a contingency in the Council President account for future appropriation.

AUTHORIZED POSITION CAP

The Council President position and 18 Council Member positions were removed from the budget bill due to conflict of interest; those 19 positions were authorized through a separate ordinance 2023-607-E; part-time hours are unchanged from the prior year.

Corrections
General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Charges for Services	470,506	2,011,336	232,614	(88.4%)	(1,778,722)
Miscellaneous Revenue	789,179	2,660,595	3,077,836	15.7%	417,241
TOTAL REVENUE	1,259,685	4,671,931	3,310,450	(29.1%)	(1,361,481)
EXPENDITURES					
Personnel Expenses	97,468,108	106,991,378	110,832,971	3.6%	3,841,593
Operating Expenses	35,268,738	25,076,725	27,736,432	10.6%	2,659,707
Capital Outlay	112,505	6	1	(83.3%)	(5)
TOTAL EXPENDITURES	132,849,351	132,068,109	138,569,404	4.9%	6,501,295

AUTHORIZED POSITION CAP		Adopted	Approved	Change
		FY 2022-2023	FY 2023-2024	
Full Time Positions		848	836	(12)
Part Time Hours		406,547	370,751	(35,796)

EXPENDITURES BY DIVISION	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
Jails	100,855,230	94,039,096	99,663,653	6.0%	5,624,557
Prisons	31,076,804	36,948,782	37,768,111	2.2%	819,329
Programs & Transitional Services	917,317	1,080,231	1,137,640	5.3%	57,409
DEPARTMENT TOTAL	132,849,351	132,068,109	138,569,404	4.9%	6,501,295

CORRECTIONS GENERAL FUND

BACKGROUND

The Jacksonville Sheriff's Office Department of Corrections provides incarceration services for pretrial arrestees and sentenced offenders through the Jails and Prisons Divisions. Correctional programs at all facilities are evidence-based to aid in the reduction of recidivism by offenders. Personnel at three correctional institutions provide and promote rehabilitation, vocational training, and educational opportunities. Re-entry services are provided to local, state, and federal offenders returning to our local community at the Jacksonville Reentry Center.

SERVICE LEVELS

Three new civilian positions were added during the budget process to support JSO staffing needs and requirements.

REVENUE

Charges for Services

This category includes a variety of revenue sources, the largest being \$194,183 in subsistence fees. The net change in this category is primarily driven by the movement of the home detention fees to the miscellaneous revenue category starting in FY24.

Miscellaneous Revenue

This category includes vending machine commission and miscellaneous sales and charges. The net change in this category is mainly due to the movement of home detention fees from the charges for services category.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase is mainly due to pay increases effective October 1st, 2023, related to collective bargaining, as well as increases of \$607,637 in overtime, and \$2.63 million in pension costs. However, these are somewhat offset by cost reduction associated with a net reduction of 12 positions as detailed below in the Authorized Position CAP section, as well as decreases of \$236,348 in leave sellback, \$162,885 in part-time salaries due to a reduction in part-time hours.

Operating Expenses

This category includes a variety of expenditures, the largest of which are \$8.96 million for security guard service costs at the courthouse and other facilities, \$5.90 million for inmate food service costs at the jails, \$5.77 million for facility costs including maintenance and utilities, and \$1.12 million for other operating supplies. The net increase is being driven by an increase of \$2.54 million for security guard service costs. Additionally, there are increases of \$318,865 for general liability insurance costs, and \$335,997 for facility costs including maintenance and utilities. These were somewhat offset by a decrease of \$625,815 for equipment rentals.

AUTHORIZED POSITION CAP

The authorized position cap decreased by a net of 12 positions as follows: Fifteen positions were removed due to JSO re-allocation, and three new positions were added during the budget process. 35,796 part-time hours were removed due to JSO re-allocation. The Jacksonville Sheriff's Office (JSO) regularly moves positions within its departments to respond to daily staffing needs and requirements.

Courts
General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
EXPENDITURES					
Personnel Expenses	261,568	266,663	265,936	(0.3%)	(727)
Operating Expenses	4,313,871	5,513,407	5,978,039	8.4%	464,632
Capital Outlay	346,666	1	1	0.0%	0
Debt Service	0	91,300	394,388	332.0%	303,088
TOTAL EXPENDITURES	4,922,105	5,871,371	6,638,364	13.1%	766,993

AUTHORIZED POSITION CAP		Adopted	Approved	Change
		FY 2022-2023	FY 2023-2024	
Full Time Positions		3	3	0
Part Time Hours		0	0	0

EXPENDITURES BY DIVISION	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
Circuit Court	1,476,807	1,345,936	1,555,955	15.6%	210,019
County Court	3,444,918	4,525,435	5,082,409	12.3%	556,974
Courts - Miscellaneous	380	0	0		0
DEPARTMENT TOTAL	4,922,105	5,871,371	6,638,364	13.1%	766,993

COURTS GENERAL FUND

BACKGROUND

The Courts' budget includes the Circuit and County Courts' expenses excluding the costs of Judges and other State employees. Certain costs associated with the operation of the Court Administrator's Office are also included in this budget. Per Florida Statute 29.008, the County is responsible for providing facilities, maintenance, utilities, security, communications, existing radio systems, and the existing Multi-Agency Criminal Justice Information System (CJIS) to the Courts.

SERVICE LEVELS

Service levels for this Department are unchanged for fiscal year 2023-2024.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net decrease in this category is due to staffing changes during FY 23.

Operating Expenses

This category is made of various small expenditures and several large expenditures including \$4.91 million in facility costs for the Courthouse Complex, \$649,270 in computer system maintenance and security costs, and \$169,356 in Ed Ball facility costs. The change in this category is driven by several factors, the largest of which is a \$573,789 increase in the facility costs for the Courthouse Complex, although this is somewhat offset by reductions in other areas.

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 2023-504-E Schedule B4.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

Downtown Investment Authority
 General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals FY 2021-2022	Adopted FY 2022-2023	Approved FY 2023-2024	Change From Prior Year	
				Percent	Dollar
REVENUE					
Miscellaneous Revenue	8,550	9,500	9,500	0.0%	0
TOTAL REVENUE	8,550	9,500	9,500	0.0%	0
EXPENDITURES					
Personnel Expenses	992,776	1,322,077	1,386,281	4.9%	64,204
Operating Expenses	(193,321)	(221,138)	(239,964)	8.5%	(18,826)
Capital Outlay	0	2	2	0.0%	0
TOTAL EXPENDITURES	799,455	1,100,941	1,146,319	4.1%	45,378
AUTHORIZED POSITION CAP					
		Adopted FY 2022-2023	Approved FY 2023-2024	Change	
Full Time Positions		12	12	0	
Part Time Hours		200	200	0	
EXPENDITURES BY DIVISION					
	Actuals FY 2021-2022	Adopted FY 2022-2023	Approved FY 2023-2024	Change From Prior Year	
				Percent	Dollar
DIA Administration	799,455	1,100,941	1,146,319	4.1%	45,378
DEPARTMENT TOTAL	799,455	1,100,941	1,146,319	4.1%	45,378

DOWNTOWN INVESTMENT AUTHORITY GENERAL FUND

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

The General Fund – GSD (SF 00111) provided DIA with \$250,000 within the Downtown Economic Development fund (SF 00116) to provide enhanced maintenance at downtown parks.

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. The net increase in this category is mainly due to pay increases effective October 1st, 2023, related to collective bargaining and pension costs.

Operating Expenses

This category is made of various small expenditures and several large items including \$390,000 in professional services, \$391,885 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 \$1.37 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. The net decrease is being driven by the removal of \$100,096 in FY 23 one-time funding for the purchase of replacement routers and additional routers to improve the downtown public Wi-Fi network.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

Employee Services
General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Miscellaneous Revenue	1,031	1,500	1,000	(33.3%)	(500)
TOTAL REVENUE	1,031	1,500	1,000	(33.3%)	(500)
EXPENDITURES					
Personnel Expenses	3,956,432	4,135,629	4,405,774	6.5%	270,145
Operating Expenses	3,137,079	3,769,467	4,194,259	11.3%	424,792
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENDITURES	7,093,511	7,905,097	8,600,034	8.8%	694,937

AUTHORIZED POSITION CAP		Adopted	Approved	Change
		FY 2022-2023	FY 2023-2024	
	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 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
Employee and Labor Relations Administration	1,210,916	1,352,632	1,378,000	1.9%	25,368
Employee Services Office of the Director	671,052	599,924	666,498	11.1%	66,574
Talent Management	5,211,542	5,952,541	6,555,536	10.1%	602,995
DEPARTMENT TOTAL	7,093,511	7,905,097	8,600,034	8.8%	694,937

EMPLOYEE SERVICES GENERAL FUND

BACKGROUND

The General Fund portion of the Employee Services Department includes Employee and Labor Relations Administration, Office of the Director, and Talent Management. This department is responsible for personnel hiring and management. The department is responsible for updating rules and regulations, and maintains personnel records, rosters, and detailed job descriptions for each position. It administers employee development, training, and retraining programs, and analyzes compensation, benefits, and other issues to help the city stay competitive. The department also administers labor relations and employee benefit programs and is responsible for procuring all employee benefit programs, such as health and life insurance.

SERVICE LEVELS

Service levels for this Department are unchanged for fiscal year 2023-2024.

REVENUES

Miscellaneous Revenue

This represents expected revenue from the sale of books, maps, and regulations in FY 24.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase in this category is mainly due to pay increases effective October 1st, 2023 related to collective bargaining.

Operating Expenses

This category includes various small expenditures and several large items, including \$1,465,044 in IT computer system maintenance and security charges, \$1,050,830 in professional services for job posting costs, employee physicals, background checks, and drug screenings, \$695,000 for the City's tuition reimbursement program, and \$316,074 in facility costs. The change in this category is primarily driven by increases of \$382,136 for legal costs due to funding added for upcoming collective bargaining during FY 24, as well as \$246,150 for computer system maintenance and security costs. These are somewhat offset by various reductions in other areas, the largest of which includes a reduction of \$210,261 in ITD replacement costs that were removed for FY 24.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged from the prior year.

Executive Office of the Mayor
 General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals FY 2021-2022	Adopted FY 2022-2023	Approved FY 2023-2024	Change From Prior Year	
				Percent	Dollar
EXPENDITURES					
Personnel Expenses	3,495,609	3,242,646	4,112,110	26.8%	869,464
Operating Expenses	794,115	900,954	940,099	4.3%	39,145
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENDITURES	4,289,725	4,143,601	5,052,210	21.9%	908,609

AUTHORIZED POSITION CAP	Adopted FY 2022-2023	Approved FY 2023-2024	Change
Full Time Positions	21	23	2
Part Time Hours	3,250	3,250	0

EXPENDITURES BY DIVISION	Actuals FY 2021-2022	Adopted FY 2022-2023	Approved FY 2023-2024	Change From Prior Year	
				Percent	Dollar
Mayor's Public Affairs	1,120,704	1,020,267	906,636	(11.1%)	(113,631)
Office of the Mayor	3,169,021	3,123,334	4,145,574	32.7%	1,022,240
DEPARTMENT TOTAL	4,289,725	4,143,601	5,052,210	21.9%	908,609

EXECUTIVE OFFICE OF THE MAYOR GENERAL FUND

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, workers compensation and employer-provided benefits. As part of the FY 23 budget process, the final fiscal year of the prior administration, six positions within this department were eliminated. This change reduced the adopted FY 2022-2023 personnel expense budget by \$667,518. The incoming administration, as part of the budget process, has reinstated two of those six positions. The net increase in this category from the adopted FY 2022-2023 budget is due to the reinstatement of those two positions, the pay increases effective October 1st, 2023, related to collective bargaining and a \$221,356 increase in pension costs.

Operating Expenses

This category is made of various small items and several large expenditures including facility costs of \$212,676 and an inter-departmental billing from the Office of the Sheriff for the Mayor's security totaling \$463,937. The net increase is being driven by a \$54,144 increase in the billing from the Office of the Sheriff for the Mayor's security.

AUTHORIZED POSITION CAP

Two positions were added back to the department as part of the FY 24 budget process.

Executive Office of the Sheriff
 General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals FY 2021-2022	Adopted FY 2022-2023	Approved FY 2023-2024	Change From Prior Year	
				Percent	Dollar
EXPENDITURES					
Personnel Expenses	4,412,937	4,479,098	6,654,756	48.6%	2,175,658
Operating Expenses	1,545,564	2,504,116	2,342,373	(6.5%)	(161,743)
Capital Outlay	0	1	1	0.0%	0
Debt Service	259,250	262,750	115,500	(56.0%)	(147,250)
TOTAL EXPENDITURES	6,217,751	7,245,965	9,112,630	25.8%	1,866,665

AUTHORIZED POSITION CAP	Adopted FY 2022-2023	Approved FY 2023-2024	Change
Full Time Positions	25	44	19
Part Time Hours	7,088	7,330	242

EXPENDITURES BY DIVISION	Actuals FY 2021-2022	Adopted FY 2022-2023	Approved FY 2023-2024	Change From Prior Year	
				Percent	Dollar
Administration - Sheriff's Office	6,217,751	7,245,965	9,112,630	25.8%	1,866,665
DEPARTMENT TOTAL	6,217,751	7,245,965	9,112,630	25.8%	1,866,665

EXECUTIVE OFFICE OF THE SHERIFF GENERAL FUND

BACKGROUND

The Executive Office of the Sheriff provides leadership, direction, and management for the various Departments within the Jacksonville Sheriff's Office. The areas of focus include strategy development, community relations, external communications, internal investigations, interagency initiatives, legislative initiatives, and accreditation/inspections.

SERVICE LEVELS

Service levels are unchanged for the fiscal year 2023-2024. Nineteen positions and 242 part-time hours were added due to JSO re-allocation.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase of \$1,515,794 is being driven by pay increases effective October 1st, 2023, related to collective bargaining, as well as the addition of nineteen positions as detailed in the Authorized Position Cap section. There are additional contributing factors to the change in this category such as increases of \$506,539 in pension costs, and \$179,639 in employer-provided benefits.

Operating Expenses

This category is comprised of a variety of expenditures, the largest of which include \$794,230 in IT computer system maintenance and security allocation costs, \$704,334 in Office of General Counsel legal allocation costs, \$405,239 in the citywide copier consolidation allocation costs, \$214,482 in fleet vehicle replacement allocation costs, and \$117,069 in fleet part, oil, and gas allocation costs. The net decrease is being driven by decreases of \$175,034 in miscellaneous insurance costs, and \$47,530 in Office of General Counsel legal costs. There were somewhat offset by increases of \$28,750 in the citywide copier consolidation allocation costs, \$19,470 in fleet repairs, sublet and rentals allocation costs, and \$15,332 in IT computer system maintenance and security allocation costs.

Debt Service

This amount represents the interest and principal debt repayment for items purchased with borrowed funds for the Safer Neighborhoods Investment Plan. Additional information can be found on ordinance 2023-504-E Schedule B4.

AUTHORIZED POSITION CAP

The authorized position cap increased by nineteen positions due to JSO re-allocation; 242 part-time hours were added due to JSO re-allocation. The Jacksonville Sheriff's Office (JSO) regularly moves positions within its departments to respond to daily staffing needs and requirements.

Finance and Administration
 General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Miscellaneous Revenue	15,800	14,016	12,630	(9.9%)	(1,386)
Transfers From Component Units	66,096	66,096	66,096	0.0%	0
TOTAL REVENUE	81,896	80,112	78,726	(1.7%)	(1,386)
EXPENDITURES					
Personnel Expenses	10,177,717	10,960,412	12,198,002	11.3%	1,237,590
Operating Expenses	12,168,439	13,014,584	13,543,143	4.1%	528,559
Capital Outlay	2,399	2	2	0.0%	0
Debt Service	5,104	97,910	97,910	0.0%	0
Grants, Aids & Contributions	160,001	2	3	50.0%	1
TOTAL EXPENDITURES	22,513,661	24,072,910	25,839,060	7.3%	1,766,150

AUTHORIZED POSITION CAP		Adopted	Approved	Change
		FY 2022-2023	FY 2023-2024	
Full Time Positions		111	114	3
Part Time Hours		11,100	10,320	(780)

EXPENDITURES BY DIVISION	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
Accounting	14,750,569	14,774,902	15,744,632	6.6%	969,730
Budget Office	954,831	1,088,199	1,311,306	20.5%	223,107
Finance & Admin Office of the Director	2,293,841	3,099,117	3,408,843	10.0%	309,726
Procurement and Supply	3,359,709	3,673,061	3,842,057	4.6%	168,996
Treasury	1,154,712	1,437,631	1,532,222	6.6%	94,591
DEPARTMENT TOTAL	22,513,661	24,072,910	25,839,060	7.3%	1,766,150

FINANCE AND ADMINISTRATION GENERAL FUND

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

Three positions have been added to the Grants and Compliance area. During FY 23, the Grants and Contract Compliance area was restructured from an Office within the Office of the Director to a standalone division. A division chief position was added to the Grants and Contract Compliance Division pursuant to ordinance 2023-0033-E. One position focusing on safety and crime reduction was transferred from the Neighborhoods department. Additionally, one position was added during the budget process to assist with writing grants.

REVENUE

Miscellaneous Revenue

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

Transfers From Component Units

This category includes revenue generated by the Equal Business Opportunity Office for training it provides to the City's independent authorities.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits. The net increase in this category is mainly due to pay increases effective October 1st, 2023 related to collective bargaining, and costs associated with the additional positions added to this Department as detailed in the Authorized Position Cap section.

Operating Expenses

This category is made of various small expenditures and several large items, including \$10.5 million in IT computer system maintenance and security allocation for the City's financial, procurement, and budget software; \$1.3 million in professional and contractual services for arbitrage liability assessments, actuary and financial advisory services, indirect cost study, and continuing education and mentoring programs for small and emerging businesses; and \$659,537 in Office of General Counsel legal charges. The change in this category is mainly driven by an increase in IT computer system and maintenance costs of \$711,121. This was partially offset by a decrease in legal charges from the Office of General Counsel of \$222,818.

Debt Service

This category includes funding for banking service charges.

AUTHORIZED POSITION CAP

The overall full-time position cap increased by three positions, all in the Grants and Contract Compliance division. Two positions were added to the Grants and Contract Compliance division during FY 23: one position through ordinance 2023-0033-E and one position transferred from the Neighborhoods department. One position was added during the FY 24 budget process. Part-time hours decreased by 780 hours in the Office of the Director.

Fire and Rescue
General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Charges for Services	30,970,865	35,552,759	40,433,503	13.7%	4,880,744
Fines and Forfeits	27,556	30,000	25,000	(16.7%)	(5,000)
Miscellaneous Revenue	1,376,312	864,098	2,179,090	152.2%	1,314,992
Transfers From Component Units	9,089,360	10,049,639	10,817,735	7.6%	768,096
TOTAL REVENUE	41,464,093	46,496,496	53,455,328	15.0%	6,958,832
EXPENDITURES					
Personnel Expenses	266,207,309	294,015,815	327,792,269	11.5%	33,776,454
Operating Expenses	40,257,401	43,876,586	48,065,972	9.5%	4,189,386
Capital Outlay	904,834	1,330,824	900,001	(32.4%)	(430,823)
Debt Service	899,531	885,751	881,712	(0.5%)	(4,039)
Grants, Aids & Contributions	2,105,629	3,500,058	4,375,073	25.0%	875,015
TOTAL EXPENDITURES	310,374,706	343,609,034	382,015,027	11.2%	38,405,993

AUTHORIZED POSITION CAP		Adopted	Approved	Change
		FY 2022-2023	FY 2023-2024	
Full Time Positions		1,772	1,902	130
Part Time Hours		54,114	54,114	0

EXPENDITURES BY DIVISION	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
Emergency Preparedness	3,836,629	4,346,130	4,703,049	8.2%	356,919
Fire Operations	193,969,004	215,821,332	244,030,639	13.1%	28,209,307
Fire Prevention	5,165,560	5,681,326	6,201,204	9.2%	519,878
Fire Training	4,818,318	5,459,704	5,646,129	3.4%	186,425
FR Office of the Director	8,579,905	8,744,978	9,886,162	13.0%	1,141,184
Rescue and Communications	94,005,290	103,555,564	111,547,844	7.7%	7,992,280
DEPARTMENT TOTAL	310,374,706	343,609,034	382,015,027	11.2%	38,405,993

FIRE AND RESCUE GENERAL FUND

BACKGROUND

The Jacksonville Fire and Rescue Department (JFRD) has several Divisions including: the Director or Administration, Emergency Preparedness, Fire Operations, Fire Prevention, Fire Training and Rescue. Along with fire and rescue response activities this department houses the function and costs for the City's emergency operations center (EOC), the JFRD side of 9-1-1 call taking / dispatch, the review of fire code compliance, the training of new recruits as well as continuing education requirements for existing employees.

SERVICE LEVELS

Funding and fifteen positions for Marine Station 68 have been added. Nine positions were added for the Aircraft Rescue Firefighting (ARFF) Services contract during FY 23 per 2022-906-E. One Emergency Preparedness Staff Manager position was added during FY 23. Forty-five positions have been added for increased safety and accountability at fire scenes. Sixty SAFER grant positions will be added to the general fund after the grant ends in November 2023. The following capital funding has been provided: \$325,000 for bunker gear dryers, and \$575,000 to replace end-of-life equipment. The following additional operating funding has been provided: \$200,000 to purchase bullet proof vests, and \$500,000 for firefighter bailout kits.

REVENUE

Charges for Services

This category includes net ambulance transport revenues totaling \$36.13 million, net fire inspection fee revenue of \$1.86 million, overtime reimbursement from ASM Global of \$1.18 million and other smaller items. The change in this category is primarily driven by a \$4.33 million increase in net transport revenue, including a \$3.47 million increase in indigent transport revenue associated with the City's participation in the Public Emergency Medical Transportation Managed Care Options program which provides for additional reimbursements from Managed Care providers related to the cost of transporting Medicaid patients to hospitals.

Fines and Forfeits

This category includes anticipated revenue for fire code violations found during inspections.

Miscellaneous Revenue

This category includes tenant revenue, candidate physical abilities test revenue, overtime reimbursements, billings for Aircraft Rescue Firefighting (ARFF) crash truck response for private entities such as Boeing, and other smaller items. The change in this category is almost entirely attributable to a \$1.32 million increase associated with a new Boeing Aircraft Rescue Firefighting (ARFF) Services contract.

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. The net increase in this category is due to pay increases effective October 1st, 2023 related to collective bargaining, as well as costs associated with the 130 positions added to this Department as detailed in the Authorized Position Cap section.

Operating Expenses

This category includes various small items and several large expenditures including general liability insurance of \$1.45 million, fire hose and bunker gear of \$1.95 million, radio communication allocation of \$1.82 million, combined building allocation costs of \$2.98 million, operating and medical supplies of \$3.65 million, IT computer system maintenance and security allocations of \$6.12 million, and fleet vehicle costs of \$24.18 million. The change in this category is driven by several increases including net fleet vehicle costs of \$1.98 million, combined IT replacement, system development, and computer system maintenance and security costs of \$707,351, combined building and utility allocation costs of \$420,231, clothing, uniforms, and safety equipment costs of \$305,037, and fire hose and bunker gear costs of \$277,679.

Capital Outlay

Capital funding has been provided for bunker gear dryers and the FY 24 Fire and EMS equipment refresh to replace end-of-life equipment.

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 2023-504-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, 2023, so that the City can participate in the Public Emergency Medical Transportation program for FY 22. Participation in this program ensures that Managed Care Options subsequently provide a full reimbursement, the State and Federal portions, for the City's cost of transporting Medicaid managed care patients to hospitals. In other words, this payment will be refunded back to the City as a portion of the overall indigent net transport revenue discussed above in Charges for Services.

AUTHORIZED POSITION CAP

The overall authorized full-time position cap increased by one hundred and thirty positions. Part-time hours are unchanged from the prior year.

- Nine positions were added for the Aircraft Rescue Firefighting (ARFF) Services contract during FY 23 per 2022-906-E.
- One Emergency Preparedness Staff Manager position was added during FY 23.
- Fifteen positions were added for Marine Station 68.
- Forty-five positions were added to increase safety and accountability at fire scenes.
- Sixty SAFER grant positions were added to the general fund, to be effective after the grant ends in November 2023.

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Health Administrator
 General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals FY 2021-2022	Adopted FY 2022-2023	Approved FY 2023-2024	Change From Prior Year	
				Percent	Dollar
EXPENDITURES					
Operating Expenses	430,314	526,449	606,538	15.2%	80,089
Grants, Aids & Contributions	855,535	1,205,535	1,005,535	(16.6%)	(200,000)
TOTAL EXPENDITURES	1,285,849	1,731,984	1,612,073	(6.9%)	(119,911)

AUTHORIZED POSITION CAP	Adopted FY 2022-2023	Approved FY 2023-2024	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

EXPENDITURES BY DIVISION	Actuals FY 2021-2022	Adopted FY 2022-2023	Approved FY 2023-2024	Change From Prior Year	
				Percent	Dollar
Public Health	1,285,849	1,731,984	1,612,073	(6.9%)	(119,911)
DEPARTMENT TOTAL	1,285,849	1,731,984	1,612,073	(6.9%)	(119,911)

HEALTH ADMINISTRATOR GENERAL FUND

BACKGROUND

The Duval County Health Department is a partnership between the State of Florida and the City of Jacksonville. The funding for the Duval County Health Department comes from the State of Florida, the City of Jacksonville, and from county fees for vital statistics, communicable disease, primary care, and environmental health.

SERVICE LEVELS

Service levels for this Department are unchanged for the fiscal year 2023-2024.

EXPENDITURES

Operating Expenses

This category is made of various small items, the largest of which is \$501,180 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 \$103,975.

Grants, Aids and Contributions

This category includes City funding for the programs below. Additional information about these programs can be found in ordinance 2023-504-E Schedule B6.

➤ Primary Care Program	\$350,000
➤ Sexually Transmitted Disease Prevention Program	\$147,000
➤ Hospital Emergency Room Alternate Program	\$200,243
➤ Immunization Program	\$308,292

Investigations and Homeland Security
 General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Charges for Services	444,385	332,389	487,553	46.7%	155,164
Miscellaneous Revenue	831,841	629,394	653,423	3.8%	24,029
TOTAL REVENUE	1,276,226	961,783	1,140,976	18.6%	179,193
EXPENDITURES					
Personnel Expenses	81,500,925	85,087,947	95,962,584	12.8%	10,874,637
Operating Expenses	6,019,022	7,316,327	7,007,219	(4.2%)	(309,108)
Capital Outlay	197,606	3	1	(66.7%)	(2)
TOTAL EXPENDITURES	87,717,553	92,404,277	102,969,804	11.4%	10,565,527

AUTHORIZED POSITION CAP		Adopted	Approved	Change
		FY 2022-2023	FY 2023-2024	
	Full Time Positions	495	520	25
	Part Time Hours	24,844	22,346	(2,498)

EXPENDITURES BY DIVISION	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
Homeland Security	35,067,948	37,507,082	39,222,580	4.6%	1,715,498
Investigations	52,649,605	54,897,195	63,747,224	16.1%	8,850,029
DEPARTMENT TOTAL	87,717,553	92,404,277	102,969,804	11.4%	10,565,527

INVESTIGATIONS AND HOMELAND SECURITY GENERAL FUND

BACKGROUND

The Jacksonville Sheriff's Office Department of Investigations and Homeland Security provides follow-up investigations of the most serious crimes that include both crimes against persons and property crimes impacting the citizens of Jacksonville. Highly trained and skilled investigators utilize advanced interview and interrogation techniques, cutting edge technological advancements, and proved forensic evidence practices.

SERVICE LEVELS

Two new positions were added during the budget process. One of the new positions is a police officer with associated vehicle costs that is for the Task Force Detective Program and is 100% reimbursable. The other position is a new civilian position that is added to support the department workload.

REVENUES

Charges for Services

This category includes various small revenue items, the largest of which is \$314,847 in reimbursement from independent agencies, and \$116,984 in contractual services revenue. The change in this category is mainly driven by increases of \$85,169 in contractual services revenue and \$54,833 in reimbursement from independent agencies.

Miscellaneous Revenue

This category includes revenue for overtime reimbursement charges.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase is being driven by pay increases effective October 1st, 2023, related to collective bargaining, increase of \$2.17 million in overtime, as well as increases related to the additional 25 positions as detailed below in the Authorized Position Cap section.

Operating Expenses

This category includes a variety of expenditures, the largest of which are fleet vehicle costs of \$3.83 million, \$1.08 million in land and building rentals \$599,285 in repairs and maintenance, \$305,950 in other operating supplies, \$292,750 in clothing, uniforms and safety equipment, \$202,137 in general liability insurance costs, \$170,715 in miscellaneous services and charges, \$167,950 in clothing, clean, shoe transfer allowance, and \$155,501 in IT computer system maintenance and security costs.

AUTHORIZED POSITION CAP

The authorized position cap increased by 25 positions: Twenty-three positions were added due to JSO re-allocation, two new positions were added during the budget process. 2,498 part-time hours were removed due to JSO re-allocation. The Jacksonville Sheriff's Office regularly moves positions within its departments to respond to daily staffing needs and requirements.

Jacksonville Human Rights Commission
 General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Intergovernmental Revenue	0	39,000	39,000	0.0%	0
Miscellaneous Revenue	256	200	200	0.0%	0
TOTAL REVENUE	256	39,200	39,200	0.0%	0
EXPENDITURES					
Personnel Expenses	579,471	590,057	767,584	30.1%	177,527
Operating Expenses	221,923	195,511	413,375	111.4%	217,864
Capital Outlay	2,644	1	1	0.0%	0
TOTAL EXPENDITURES	804,038	785,569	1,180,960	50.3%	395,391

AUTHORIZED POSITION CAP		Adopted	Approved	Change
		FY 2022-2023	FY 2023-2024	
Full Time Positions		7	9	2
Part Time Hours		0	0	0

EXPENDITURES BY DIVISION	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
Human Rights Commission	804,038	785,569	1,180,960	50.3%	395,391
DEPARTMENT TOTAL	804,038	785,569	1,180,960	50.3%	395,391

JACKSONVILLE HUMAN RIGHTS COMMISSION GENERAL FUND

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

Two new positions were added to achieve the goal of embracing the city's diversity. Additional funding for Case Management System and employee travel and training were provided to Jacksonville Human Rights Commission for fiscal year 2023-2024.

REVENUES

Intergovernmental Revenue

This category includes reimbursements from a work-sharing agreement with the Equal Employment Opportunity Commission to investigate employment discrimination.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase in this category is mainly due to funding for the addition of two positions detailed in the Authorized Position Cap section, as well as pay increases effective October 1st, 2023 related to collective bargaining.

Operating Expenses

This category is made of various small items and large expenditures, the largest of which include \$223,800 in the IT system development, \$95,520 in building costs, \$31,592 in the IT computer system maintenance and security allocation, and \$25,231 in OGC legal charges. The change in this category is driven by several factors, including an increase of \$223,800 in ITD System Development for the case management system, and \$12,123 in OGC legal charges. These increases were somewhat offset by a decrease of \$21,085 in building and equipment repairs costs.

AUTHORIZED POSITION CAP

Two Equal Opportunity Specialists were added to the department by the Finance Committee as part of the budget process.

Medical Examiner
General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Charges for Services	1,665,369	2,299,504	2,250,359	(2.1%)	(49,145)
Miscellaneous Revenue	347	0	0		0
TOTAL REVENUE	1,665,715	2,299,504	2,250,359	(2.1%)	(49,145)
EXPENDITURES					
Personnel Expenses	3,939,725	4,712,099	4,996,277	6.0%	284,178
Operating Expenses	1,830,608	1,889,273	2,134,362	13.0%	245,089
Capital Outlay	20,290	18,001	1	(100.0%)	(18,000)
TOTAL EXPENDITURES	5,790,622	6,619,373	7,130,640	7.7%	511,267

AUTHORIZED POSITION CAP		Adopted	Approved	Change
		FY 2022-2023	FY 2023-2024	
Full Time Positions		35	35	0
Part Time Hours		2,080	2,080	0

EXPENDITURES BY DIVISION	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
Medical Examiners	5,790,622	6,619,373	7,130,640	7.7%	511,267
DEPARTMENT TOTAL	5,790,622	6,619,373	7,130,640	7.7%	511,267

MEDICAL EXAMINER GENERAL FUND

BACKGROUND

The Medical Examiner provides autopsies, toxicological examinations, and histopathological preparations of tissues, autopsy reports, depositions, scene investigations, and expert witness testimony to District IV (Duval County, Nassau County, Clay County, and the Department of Corrections of Union County) and parts of District III (Columbia County and Hamilton County).

SERVICE LEVELS

Service levels for this department are unchanged for fiscal year 2023-2024.

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 mostly driven by decreases of \$68,023 in District IV autopsy services and \$34,350 in cremation approvals, however these were partially offset by a \$53,228 increase in fees for Medical Examiner services.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits. The increase in this category is primarily due to pay increases effective October 1st, 2023 related to collective bargaining, as well as pay increases provided during FY 23.

Operating Expenses

This category is made of various small expenditures and several large items including \$1.1 million in professional and contractual services for medical services, tests, body transport services, and consultants, \$255,836 in the IT computer system maintenance and security costs, and \$196,417 in operating supplies. The change in this category is driven by many factors, the largest of which include increases of \$141,386 in professional and contractual services, \$86,030 in facility costs and \$72,865 in IT computer system maintenance and security costs. These are somewhat offset by smaller decreases in other areas.

Capital Outlay

There is no scheduled capital outlay cost for the fiscal year 2023-2024.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged from the prior year.

Military Affairs and Veterans
General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Miscellaneous Revenue	157	0	0		0
TOTAL REVENUE	157	0	0		0
EXPENDITURES					
Personnel Expenses	1,140,059	1,244,477	1,315,700	5.7%	71,223
Operating Expenses	187,286	218,680	195,106	(10.8%)	(23,574)
Capital Outlay	0	1	1	0.0%	0
Grants, Aids & Contributions	0	1,000	1,000	0.0%	0
TOTAL EXPENDITURES	1,327,345	1,464,158	1,511,807	3.3%	47,649

AUTHORIZED POSITION CAP		Adopted	Approved	Change
		FY 2022-2023	FY 2023-2024	
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 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
Military and Veterans Affairs	1,327,345	1,464,158	1,511,807	3.3%	47,649
DEPARTMENT TOTAL	1,327,345	1,464,158	1,511,807	3.3%	47,649

MILITARY AFFAIRS AND VETERANS GENERAL FUND

BACKGROUND

The Military Affairs and Veterans Department focuses its efforts to advocate for our local military personnel and Veterans and works closely with the military, corporate partners, the Jacksonville Jaguars Foundation, social services agencies, and government leadership to deliver extensive services and support securing Jacksonville as the most military-friendly city in the United States. The department manages several million dollars in state and federal grants that support the local military bases, homeless Veterans and financial support for at-risk Veterans and transitioning military members. Also, the department oversees and maintains the Jobs-For-Vets website, an initiative designed to connect job seeking Veterans to over 400 Veteran-Friendly employers in the Jacksonville region along with other career support services.

SERVICE LEVELS

Service levels for this department are unchanged for the fiscal year 2023-2024.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase in this category is mainly due to pay increases effective October 1st, 2023 related to collective bargaining.

Operating Expenses

This category includes various small expenditures, the largest which are \$58,069 in facility costs and \$48,569 in computer system maintenance and security costs. The change in this category is mostly driven by a \$18,395 decrease in computer system maintenance and security costs.

Grants, Aids, & Contributions

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

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged from the prior year.

Neighborhoods
General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Permits, Fees and Special Assessments	(749,360)	0	0		0
Charges for Services	2,044,208	1,744,518	1,680,215	(3.7%)	(64,303)
Fines and Forfeits	369,824	165,014	282,000	70.9%	116,986
Miscellaneous Revenue	83,983	71,080	73,500	3.4%	2,420
TOTAL REVENUE	1,748,656	1,980,612	2,035,715	2.8%	55,103
EXPENDITURES					
Personnel Expenses	14,075,883	15,199,536	15,707,116	3.3%	507,580
Operating Expenses	7,237,725	7,168,708	7,981,745	11.3%	813,037
Capital Outlay	0	1	1	0.0%	0
Grants, Aids & Contributions	450,917	400,000	400,000	0.0%	0
TOTAL EXPENDITURES	21,764,525	22,768,245	24,088,862	5.8%	1,320,617

AUTHORIZED POSITION CAP		Adopted	Approved	Change
		FY 2022-2023	FY 2023-2024	
Full Time Positions		210	209	(1)
Part Time Hours		30,975	30,975	0

EXPENDITURES BY DIVISION	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
Animal Care and Protective Services Division	4,540,968	4,799,810	5,426,557	13.1%	626,747
Environmental-Quality Division	3,283,330	3,606,840	3,845,162	6.6%	238,322
Housing and Community Development	72,341	112,963	108,654	(3.8%)	(4,309)
Mosquito Control	2,321,959	2,351,485	2,433,871	3.5%	82,386
Municipal Code and Compliance	6,644,808	7,071,293	7,491,001	5.9%	419,708
Neighborhoods Office of the Director	4,901,120	4,825,854	4,783,617	(0.9%)	(42,237)
DEPARTMENT TOTAL	21,764,525	22,768,245	24,088,862	5.8%	1,320,617

NEIGHBORHOODS GENERAL FUND

BACKGROUND

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

SERVICE LEVEL CHANGES

Service levels for this department are unchanged for fiscal year 2023-2024.

REVENUE

Charges for Services

The category includes charges for siltation inspections, animal licenses and permits, water conservation well permits, water and air maintenance fees, application review fees, air pollution application fees and other miscellaneous fees. The change in this category is primarily due to decreases of \$40,000 in water conservation well permit revenue and \$24,354 in application review fees.

Fines and Forfeits

This category includes animal care and control civil penalties and civil fines. The change in this category is mainly due to a \$113,186 increase in anticipated civil fines and penalties.

Miscellaneous Revenue

This category includes miscellaneous sales and charges in the Municipal Code Compliance Division for reinspection fees.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase in this category is mainly due to pay increases effective October 1st, 2023 related to collective bargaining, as well as increases in part-time salaries. These were partly offset by the removal of one full-time position detailed in the Authorized Position Cap section.

Operating Expenses

This category includes various expenditures, the largest of which are \$1.69 million in combined building, maintenance, and utility allocation costs, \$1.48 million in IT computer system maintenance and security costs, \$857,704 in fleet vehicle charges, \$739,116 in legal charges, \$487,107 in contractual services for the maintenance, demolition, and board-ups of nuisance properties, \$451,433 in mailroom charges, and \$370,467 in professional services. The change in this category is mainly being driven by increases of \$300,000 for ITD system development, \$126,324 for legal services, \$117,223 for miscellaneous insurance, and \$92,102 for professional services.

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

During FY 23, one (1) Safety and Crime Reduction Administrator position was transferred to the Finance and Administration department. Part-time hours are unchanged.

Office of Economic Development
 General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Miscellaneous Revenue	10	10	10	0.0%	0
TOTAL REVENUE	10	10	10	0.0%	0
EXPENDITURES					
Personnel Expenses	1,597,282	1,718,752	1,800,266	4.7%	81,514
Operating Expenses	(109,641)	(20,132)	39,818	(297.8%)	59,950
Capital Outlay	0	2	2	0.0%	0
Grants, Aids & Contributions	108,804	108,000	108,000	0.0%	0
TOTAL EXPENDITURES	1,596,446	1,806,622	1,948,086	7.8%	141,464

AUTHORIZED POSITION CAP		Adopted	Approved	Change
		FY 2022-2023	FY 2023-2024	
	Full Time Positions	13	13	0
	Part Time Hours	1,900	1,900	0

EXPENDITURES BY DIVISION	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
Economic Development	1,596,446	1,806,622	1,948,086	7.8%	141,464
DEPARTMENT TOTAL	1,596,446	1,806,622	1,948,086	7.8%	141,464

OFFICE OF ECONOMIC DEVELOPMENT GENERAL FUND

BACKGROUND

The Office of Economic Development or 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

Service levels for this Department are unchanged for fiscal year 2023-2024.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase in this category is mainly due to pay increases effective October 1st, 2023, related to collective bargaining and pension costs.

Operating Expenses

This category is made of various small items and several larger items including \$123,906 in legal charges from the Office of General Counsel, \$74,810 for facility costs, \$51,464 in IT computer system maintenance and security allocation, \$44,000 in professional services as well as a negative budget expense line of \$351,234 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

The authorized position cap is unchanged from the prior year.

Office of Ethics
 General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals FY 2021-2022	Adopted FY 2022-2023	Approved FY 2023-2024	Change From Prior Year	
				Percent	Dollar
REVENUE					
Transfers From Component Units	53,500	53,500	53,500	0.0%	0
TOTAL REVENUE	53,500	53,500	53,500	0.0%	0
EXPENDITURES					
Personnel Expenses	449,946	550,266	691,043	25.6%	140,777
Operating Expenses	55,240	80,134	62,929	(21.5%)	(17,205)
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENDITURES	505,186	630,401	753,973	19.6%	123,572
AUTHORIZED POSITION CAP					
		Adopted FY 2022-2023	Approved FY 2023-2024	Change	
Full Time Positions		3	3	0	
Part Time Hours		2,340	2,340	0	
EXPENDITURES BY DIVISION					
	Actuals FY 2021-2022	Adopted FY 2022-2023	Approved FY 2023-2024	Change From Prior Year	
				Percent	Dollar
Ethics Office	505,186	630,401	753,973	19.6%	123,572
DEPARTMENT TOTAL	505,186	630,401	753,973	19.6%	123,572

OFFICE OF ETHICS GENERAL FUND

BACKGROUND

The Office of Ethics addresses citywide ethics, compliance, and oversight challenges to the city and various independent agencies through comprehensive training and advice. Training for elected officials is organized through the Office of Ethics, Compliance and Oversight with the assistance of the Office of General Counsel. In addition, every department has a Department Ethics Officer who reports to the city's Ethics Officer and assists with the ongoing training of all city employees.

Independent agencies 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 2023-2024.

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

The change in this category is mainly driven by staff changes during FY 23, as well as pay increases effective October 1st, 2023 related to collective bargaining.

Operating Expenses

This category is made of various small items, the largest of which are \$28,319 in building facility costs and \$11,449 in Office of General Counsel (OGC) legal fees. The change in this category is almost entirely driven by a decrease of \$16,715 in OGC legal fees.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged from the prior year.

Office of General Counsel
 General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals FY 2021-2022	Adopted FY 2022-2023	Approved FY 2023-2024	Change From Prior Year	
				Percent	Dollar
EXPENDITURES					
Personnel Expenses	64,507	77,025	73,464	(4.6%)	(3,561)
Operating Expenses	28,164	80,543	2,091,325	2,496.5%	2,010,782
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENDITURES	92,671	157,569	2,164,790	1,273.9%	2,007,221

AUTHORIZED POSITION CAP	Adopted FY 2022-2023	Approved FY 2023-2024	Change
Full Time Positions	1	1	0
Part Time Hours	240	240	0

EXPENDITURES BY DIVISION	Actuals FY 2021-2022	Adopted FY 2022-2023	Approved FY 2023-2024	Change From Prior Year	
				Percent	Dollar
Duval Legislative Delegation	73,605	57,569	64,790	12.5%	7,221
General Counsel Administration	19,066	100,000	2,100,000	2,000.0%	2,000,000
DEPARTMENT TOTAL	92,671	157,569	2,164,790	1,273.9%	2,007,221

OFFICE OF GENERAL COUNSEL GENERAL FUND

BACKGROUND

The General Fund Operating portion of the Office of General Counsel consists of operations funding for the Duval Legislative Delegation, as well as annual funding set aside for judgments, claims, and losses.

SERVICE LEVELS

Additional funding has been added for special outside legal counsel associated with the upcoming stadium negotiations with the Jacksonville Jaguars.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits. The net reduction in this category is due to personnel changes during FY 23.

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 addition of \$2,000,000 in funding for special outside legal counsel associated with the upcoming stadium negotiations with the Jacksonville Jaguars during FY 24.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged from the prior year.

Office of State's Attorney
 General Fund - General Services District

REVENUES AND EXPENDITURES					
	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
EXPENDITURES					
Operating Expenses	2,290,897	2,924,775	2,820,998	(3.5%)	(103,777)
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENDITURES	2,290,897	2,924,776	2,820,999	(3.5%)	(103,777)

AUTHORIZED POSITION CAP				
	Adopted	Approved	Change	
	FY 2022-2023	FY 2023-2024		
Full Time Positions	0	0	0	
Part Time Hours	0	0	0	

EXPENDITURES BY DIVISION					
	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
State Attorney	2,290,897	2,924,776	2,820,999	(3.5%)	(103,777)
DEPARTMENT TOTAL	2,290,897	2,924,776	2,820,999	(3.5%)	(103,777)

OFFICE OF STATE'S ATTORNEY GENERAL FUND

BACKGROUND

The State Attorney Office is an agency of the State of Florida. Chapter 29.008 of the Florida Statutes requires the City of Jacksonville to provide the State Attorney with office space, utility, maintenance, security, and communication services as may be necessary for the proper and efficient functioning of their offices.

EXPENDITURES

Operating Expenses

This category is made of various small expenditures and several large items including \$2,087,620 for facility costs and \$717,393 for IT computer system maintenance and security charges. The change in this category is mostly driven by a net decrease in facility costs of \$101,853.

Office of the Inspector General
 General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Charges for Services	0	1	1	0.0%	0
Transfers From Component Units	140,000	145,000	149,050	2.8%	4,050
TOTAL REVENUE	140,000	145,001	149,051	2.8%	4,050
EXPENDITURES					
Personnel Expenses	1,142,848	1,349,504	1,318,358	(2.3%)	(31,146)
Operating Expenses	223,513	186,173	222,818	19.7%	36,645
Capital Outlay	1,771	1	1	0.0%	0
TOTAL EXPENDITURES	1,368,132	1,535,678	1,541,177	0.4%	5,499

AUTHORIZED POSITION CAP		Adopted	Approved	Change
		FY 2022-2023	FY 2023-2024	
Full Time Positions		12	12	0
Part Time Hours		0	0	0

EXPENDITURES BY DIVISION	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
Inspector General Office	1,368,132	1,535,678	1,541,177	0.4%	5,499
DEPARTMENT TOTAL	1,368,132	1,535,678	1,541,177	0.4%	5,499

OFFICE OF THE INSPECTOR GENERAL GENERAL FUND

BACKGROUND

Ordinance 2014-519-E created an independent Office of Inspector General, which provides increased accountability, integrity, and oversight of the executive and legislative branches of the City of Jacksonville, to assist in promoting economy and efficiency, improving agency operations, and deterring and identifying waste, fraud, and abuse. Ordinance 2014-747-E expanded the authority of this office to include the City Constitutional Offices and Independent Authorities (Jacksonville Aviation Authority (JAA), Jacksonville Electric Authority (JEA), Jacksonville Housing Authority (JHA), Jacksonville Port Authority (JPA), Jacksonville Transit Authority (JTA), and Police and Fire Pension Fund (PFPP)).

SERVICE LEVELS

Service levels for this Department are unchanged for fiscal year 2023-2024.

REVENUE

Transfers From Component Units

This category contains the revenue received from the Independent Authorities pursuant to an interlocal agreement.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits. The decrease in this area is mainly due to a reduction in group hospitalization insurance costs of \$30,138 and a reduction in pension costs of \$15,706. The change is somewhat offset by pay increases effective October 1st, 2023 related to collective bargaining.

Operating Expenses

This category is made of various small items, the largest of which are \$83,065 in facility costs, \$37,951 in IT computer system maintenance and security allocation, and \$39,212 in legal fees. The net increase is being mainly driven by \$29,417 in Office of General Counsel legal services and \$7,300 for annual licenses for data analytics software.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

Parks, Recreation and Community Services
General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals FY 2021-2022	Adopted FY 2022-2023	Approved FY 2023-2024	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	223,987	356,500	327,250	(8.2%)	(29,250)
Miscellaneous Revenue	455,717	552,575	527,875	(4.5%)	(24,700)
TOTAL REVENUE	679,704	909,075	855,125	(5.9%)	(53,950)
EXPENDITURES					
Personnel Expenses	19,827,259	21,623,926	23,919,737	10.6%	2,295,811
Operating Expenses	24,641,412	28,242,201	29,089,671	3.0%	847,470
Capital Outlay	34,218	3	3	0.0%	0
Grants, Aids & Contributions	0	3,058,132	3,058,132	0.0%	0
TOTAL EXPENDITURES	44,502,889	52,924,262	56,067,543	5.9%	3,143,281
AUTHORIZED POSITION CAP					
		Adopted FY 2022-2023	Approved FY 2023-2024	Change	
Full Time Positions		260	260	0	
Part Time Hours		300,990	300,990	0	
EXPENDITURES BY DIVISION					
	Actuals FY 2021-2022	Adopted FY 2022-2023	Approved FY 2023-2024	Change From Prior Year	
				Percent	Dollar
Disabled Services	735,401	778,015	815,398	4.8%	37,383
Natural and Marine Resources	2,021,373	2,130,071	2,411,878	13.2%	281,807
Parks, Recreation & Community Services - Office	2,696,228	3,207,650	3,427,548	6.9%	219,898
Recreation and Community Programming	25,460,815	28,919,819	30,920,241	6.9%	2,000,422
Senior Services-Center	2,996,307	6,432,920	6,579,306	2.3%	146,386
Social Services	9,723,239	10,570,266	11,015,153	4.2%	444,887
Sport and Entertainment	869,525	885,521	898,019	1.4%	12,498
DEPARTMENT TOTAL	44,502,889	52,924,262	56,067,543	5.9%	3,143,281

PARKS, RECREATION AND COMMUNITY SERVICES GENERAL FUND

BACKGROUND

The Parks, Recreation and Community Services Department consists of the Office of the Director and six other Divisions: Senior Services, Social Services, Recreation and Community Programming, Disabled Services, Natural and Marine Resources and Sports and Entertainment. The Department is dedicated to ensuring high quality programs and facilities that will fuel public-private partnerships, champion cultural diversity, inspire well-being, encourage environmental participation, education and create a sense of community for residents in Duval County. It is also responsible for human and social services to the City of Jacksonville, city parks, pools, preserves, marinas, waterfront facilities, and programs targeted specifically towards seniors, victims of crime and the disabled.

SERVICE LEVELS

Additional funding of \$188,371 was provided for supplies, repairs and maintenance for playgrounds and centers city-wide. \$50,000 was included to provide additional assistance to victims in need throughout the community. \$84,000 was added for other items including additional supplies to provide more outreach in the community, unarmed security services for the Mary Singleton Center, and food for Council on Elder Affairs.

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 almost entirely driven by a reduction in expected Summer Camp revenue for FY 24 based on observed prior year revenues.

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 \$16,200 in expected city facility rental revenue and \$10,000 in overtime reimbursement charges.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase in this category is mainly due to pay increases effective October 1st, 2023 related to collective bargaining, as well as pay increases provided during FY 23.

Operating Expenses

This category is comprised of a variety of expenses. Roughly \$9.55 million is allocated to professional and contractual services for programs including: adult residential / transitional housing, in-patient / out-patient substance abuse education, intervention and treatment, indigent burial, homeless outreach and services, mental health and vocational services, the sexual assault response center, funding for the cooperative extension agreement with the University of Florida, janitorial cleaning services at city parks and community/senior centers, park field maintenance, security and guard services, the operation and management of James Weldon Johnson Park, the operations and maintenance of the Brentwood Golf Course, and human trafficking funding as related to Ordinance 2020-152-A. Roughly \$10.89 million is allocated to internal service charges of which \$6.97 million is for facility operation and maintenance (including utilities), \$2.12 million for fleet services charges, and \$1.27 million for computer system maintenance and security costs. The remaining \$9.18 million includes funding for subsidy programs of \$1.48 million, repairs and maintenance of \$1.48 million, Baker Act inquiries of \$1.23 million, insurance costs of \$1.46 million, and chemicals for city pools of \$714,200. The change in this category is driven by numerous factors including contractual increases in several areas for FY 24.

Grants, Aids and Contributions

This category houses the City's match for the Jacksonville Senior Service Program grant listed on ordinance 2023-504-E Schedule B1b.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged from the prior year.

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, \$701,182 is in personnel expenses to fund the seven positions within this division.

Natural and Marine Resources:

Of the total budget, \$1.5 million is in personnel expenses to fund the sixteen positions within this division. The largest budget items in operating expenses include \$300,446 for repairs and maintenance, \$120,000 for the water taxi contract, \$105,323 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, \$1.53 million is in personnel expenses to fund the thirteen positions within this division. The largest budget items in operating expenses include \$489,016 in professional services for the UF Cooperative Extension Office (of which the City funds 40%), \$374,446 in facility and utility costs, and \$422,553 for general liability / miscellaneous insurance costs.

Recreation and Community Programming:

Of the total budget, \$16.1 million is in personnel expenses to fund the 174 positions within this division. The operating expenses in this division are for programming and costs at the City's parks and community centers, which includes \$5.84 million in facility cost allocations including maintenance, utilities, and guard service, \$1.73 million in professional and contractual services, \$2 million in fleet vehicle cost allocations, \$1.15 million in repair and maintenance costs including supplies, \$789,858 for insurance costs, and \$714,200 in chemicals for City pools. \$550,000 in funding for James Weldon Johnson Park operations were removed and placed in a contingency for separate appropriation due to a city council member conflict during the FY 24 budget process.

Senior Services:

Of the total budget, \$2 million is for personnel expenses to fund the twenty-six positions 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 \$794,413 in facility costs including utilities and security, \$285,147 in IT computer system maintenance and security charges and \$150,000 for meal delivery services to home bound seniors. This division also houses the City's match for the Jacksonville Senior Service Program of \$3,058,132, as seen in Grants, Aids and Contributions.

Social Services:

Of the total budget, \$1.59 million is in personnel expenses to fund the nineteen positions within this division. The largest budget items in operating expenses include \$6.15 million in professional and contractual services for various service providers, \$1.48 million in welfare and victim assistance, and \$1.22 million for Baker's Act inquires.

Sports and Entertainment:

Of the total budget, \$484,802 is in personnel expenses to fund the five positions within this division. The largest budget items in operating expenses include \$122,569 in facility costs, \$207,000 in event contributions and \$41,931 in IT computer system maintenance and security costs.

Patrol and Enforcement
General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Charges for Services	6,834,471	7,220,253	8,186,870	13.4%	966,617
Fines and Forfeits	24,837	0	0		0
Miscellaneous Revenue	4,290,960	3,910,864	3,726,652	(4.7%)	(184,212)
TOTAL REVENUE	11,150,268	11,131,117	11,913,522	7.0%	782,405
EXPENDITURES					
Personnel Expenses	186,567,174	201,896,864	210,524,980	4.3%	8,628,116
Operating Expenses	25,461,854	25,447,297	27,871,259	9.5%	2,423,962
Capital Outlay	22,937	3	1	(66.7%)	(2)
TOTAL EXPENDITURES	212,051,965	227,344,164	238,396,240	4.9%	11,052,076

AUTHORIZED POSITION CAP		Adopted	Approved	Change
		FY 2022-2023	FY 2023-2024	
Full Time Positions		1,354	1,389	35
Part Time Hours		135,262	139,428	4,166

EXPENDITURES BY DIVISION	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
Patrol	123,394,773	128,238,856	134,764,246	5.1%	6,525,390
Patrol Support	77,492,357	88,283,664	92,081,907	4.3%	3,798,243
Special Events-Center	11,164,836	10,821,644	11,550,087	6.7%	728,443
DEPARTMENT TOTAL	212,051,965	227,344,164	238,396,240	4.9%	11,052,076

PATROL AND ENFORCEMENT GENERAL FUND

BACKGROUND

The Jacksonville Sheriff's Office Department of Patrol and Enforcement provides the first-response emergency police services throughout the jurisdiction. Officers conduct follow-up field investigations, staff six substations, and provide specialized law enforcement services to citizens focusing on problem solving. In addition, these officers perform traffic control, crime prevention, special security services and community outreach. Community outreach efforts focus on crime prevention training to businesses, civic organizations, schools, youth, and neighborhood watch groups.

SERVICE LEVELS

Forty new police officer positions were added during the budget process to address the violent crime issue and citizen ratio. Costs also include \$2,696,960 for new vehicles and \$481,120 for portable and mobile radios. Funding of \$1,753,024 was provided for 26 new patrol SUV pool vehicles.

REVENUES

Charges for Services

This category includes a variety of different revenues the largest of which are ASM Global overtime reimbursement of \$4.53 million, off duty reimbursement of \$1.3 million, civil income individual revenue of \$918,614, charges for the Mayor's Security of \$463,937, take home vehicle reimbursement of \$337,000, reimbursement from independent agencies of \$290,918, and wrecker application fees of \$215,085. The net increase is being driven by increases of \$936,311 in ASM Global overtime reimbursement, and \$165,550 in civil income individuals' revenue. These were somewhat offset with a decrease of \$191,351 in off duty reimbursement.

Miscellaneous Revenue

This category houses overtime reimbursement from Duval County School Board for police officers assigned to schools under the School Guardian Program which is associated with the Marjory Stoneman Douglas High School Public Safety Act. The net decrease of \$184,212 is mainly due to JSO reducing the number of officers provided to the School Guardian Program.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase is being driven by pay increases effective October 1st, 2023, related to collective bargaining, as well as increases related to the 35 additional positions and part time hours as detailed below in the Authorized Position Cap section. There are additional contributing factors to the change such as increases of \$4.18 million for pension costs, and \$804,829 for employe-provided benefits.

Operating Expenses

This category includes a variety of expenditures, the largest of which are \$22.22 million in fleet vehicle costs, and \$3.79 million in general liability insurance costs. The net increase is mainly driven by an increase of \$2.52 million in fleet vehicle costs.

AUTHORIZED POSITION CAP

The authorized position cap increased by a net of thirty-five positions: Forty police officer positions that are currently within the COPS Hiring grant will move into the General Fund when the grant ends during FY 24. Forty new police officer positions were added during the budget process to address violent crime and citizen ratio. Forty-five positions were eliminated from this department due to JSO re-allocation. 4,166 part-time hours were added due to JSO re-allocation. The Jacksonville Sheriff's Office regularly moves positions between its departments to respond to daily staffing needs and requirements.

Personnel and Professional Standards
General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Charges for Services	443,760	524,000	388,000	(26.0%)	(136,000)
Miscellaneous Revenue	41,843	55,600	37,900	(31.8%)	(17,700)
TOTAL REVENUE	485,603	579,600	425,900	(26.5%)	(153,700)
EXPENDITURES					
Personnel Expenses	24,420,518	25,017,645	27,648,102	10.5%	2,630,457
Operating Expenses	5,466,194	6,084,661	6,530,122	7.3%	445,461
Capital Outlay	12,973	1	1	0.0%	0
TOTAL EXPENDITURES	29,899,685	31,102,307	34,178,225	9.9%	3,075,918

AUTHORIZED POSITION CAP		Adopted	Approved	Change
		FY 2022-2023	FY 2023-2024	
Full Time Positions		183	204	21
Part Time Hours		65,099	66,971	1,872

EXPENDITURES BY DIVISION	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
Human Resources-Center	11,428,466	12,355,875	11,867,445	(4.0%)	(488,430)
Professional Standards	18,471,220	18,746,432	22,310,780	19.0%	3,564,348
DEPARTMENT TOTAL	29,899,685	31,102,307	34,178,225	9.9%	3,075,918

PERSONNEL AND PROFESSIONAL STANDARDS GENERAL FUND

BACKGROUND

The Jacksonville Sheriff's Office Department of Personnel and Professional Standards provides human resource planning, recruitment, training, records and standards for police, corrections, and civilian personnel. Works to attract and retain high caliber employees for service to the community. Focuses on employee development to ensure a workforce of qualified, capable, and highly skilled individuals.

SERVICE LEVELS

Ten new civilian positions were added during the budget process to support the department workload. Eleven positions and 1,872 part-time hours were added due to JSO re-allocation.

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 \$35,400 for Florida Junior College Instructor's fees.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase is being driven by pay increases effective October 1st, 2023, related to collective bargaining, as well as increases related to the additional 21 positions and 1,872 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 \$1.82 million in maintenance and licensing costs for the Axon body camera system / equipment, \$1.31 million in professional and contractual services for psychological testing contract for new hires, \$1.29 million in employee travel and training, \$821,400 in clothing, uniforms and safety equipment, \$563,964 in IT computer system maintenance and security, and \$393,377 in fleet vehicle costs. The net increase in this category is mainly due to an increase of \$307,935 in computer systems maintenance and security.

AUTHORIZED POSITION CAP

The authorized position cap increased by 21 positions: Ten new positions were added during the budget process. Eleven positions and 1,872 part-time hours were added due to JSO re-allocation. The Jacksonville Sheriff's Office regularly moves positions between its departments to respond to daily staffing needs and requirements.

Planning and Development
 General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals FY 2021-2022	Adopted FY 2022-2023	Approved FY 2023-2024	Change From Prior Year	
				Percent	Dollar
REVENUE					
Permits, Fees and Special Assessments	642,585	480,800	425,000	(11.6%)	(55,800)
Charges for Services	1,494,425	1,175,000	1,140,000	(3.0%)	(35,000)
Fines and Forfeits	55	0	0		0
TOTAL REVENUE	2,137,064	1,655,800	1,565,000	(5.5%)	(90,800)
EXPENDITURES					
Personnel Expenses	3,308,066	3,446,317	3,787,433	9.9%	341,116
Operating Expenses	1,034,553	1,639,983	1,639,825	0.0%	(158)
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENDITURES	4,342,619	5,086,301	5,427,259	6.7%	340,958
AUTHORIZED POSITION CAP					
		Adopted FY 2022-2023	Approved FY 2023-2024	Change	
Full Time Positions		34	37	3	
Part Time Hours		5,257	6,297	1,040	
EXPENDITURES BY DIVISION					
	Actuals FY 2021-2022	Adopted FY 2022-2023	Approved FY 2023-2024	Change From Prior Year	
				Percent	Dollar
Community Planning and Development	1,417,111	1,554,323	1,655,500	6.5%	101,177
Current Planning	1,378,423	1,431,734	1,507,690	5.3%	75,956
Development Services	719,281	847,772	856,633	1.0%	8,861
Planning Office of the Director	236,098	502,156	639,550	27.4%	137,394
Transportation Planning	591,706	750,316	767,886	2.3%	17,570
DEPARTMENT TOTAL	4,342,619	5,086,301	5,427,259	6.7%	340,958

PLANNING AND DEVELOPMENT GENERAL FUND

BACKGROUND

Planning and Development department manages existing and future development within the City of Jacksonville. Matters pertaining to zoning, the comprehensive plan, concurrency, land use, various trades inspections, and building codes fall within the purview of this department. The General Fund Operating portion of the Planning and Development Department consists of the Office of the Director, Community Planning Division, Current Planning Division, Development Services Division and Transportation Planning Division. The Resiliency Office, which was created to provide strategic oversight and management of the City's comprehensive resiliency plan, resides within the Office of Director.

SERVICE LEVELS

Three positions were added to the Resiliency Office for FY 24 to facilitate City of Jacksonville resiliency goals.

REVENUE

Permits, Fees and Special Assessments

This category contains revenue received from right of way filing fees.

Charges for Services

This category includes fees received for zoning exceptions, rezoning, and amendments to the comprehensive plan.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits. The net increase in this category is mainly due to pay increases effective October 1st, 2023 related to collective bargaining, as well as costs associated with the three additional positions added to the authorized cap as detailed in the Authorized Position Cap section.

Operating Expenses

This category includes various small expenditures and several large items including \$623,750 in professional and contractual services, \$338,693 in legal costs, \$258,497 in building costs, and \$215,009 in computer system maintenance and security costs.

AUTHORIZED POSITION CAP

Three positions were added to the Resiliency Office: one Climate Data Manager position, one Resilience Project Coordinator position, and one Administrative Assistant position. 1,040 part-time hours were also added to the Resiliency Office.

Police Services
 General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals FY 2021-2022	Adopted FY 2022-2023	Approved FY 2023-2024	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	3,775,941	3,274,732	3,415,219	4.3%	140,487
Fines and Forfeits	197,800	263,000	275,000	4.6%	12,000
Miscellaneous Revenue	2,981	3,800	1,300	(65.8%)	(2,500)
Other Sources	642,805	0	0		0
TOTAL REVENUE	4,619,526	3,541,532	3,691,519	4.2%	149,987
EXPENDITURES					
Personnel Expenses	26,757,833	28,886,217	31,006,831	7.3%	2,120,614
Operating Expenses	19,238,186	20,603,503	23,980,360	16.4%	3,376,857
Capital Outlay	887,616	2	100,501		100,499
TOTAL EXPENDITURES	46,883,635	49,489,722	55,087,692	11.3%	5,597,970

AUTHORIZED POSITION CAP	Adopted FY 2022-2023	Approved FY 2023-2024	Change
Full Time Positions	348	359	11
Part Time Hours	39,244	37,996	(1,248)

EXPENDITURES BY DIVISION	Actuals FY 2021-2022	Adopted FY 2022-2023	Approved FY 2023-2024	Change From Prior Year	
				Percent	Dollar
Budget	1,925,711	1,680,876	1,937,063	15.2%	256,187
Support Services	44,957,924	47,808,846	53,150,629	11.2%	5,341,783
DEPARTMENT TOTAL	46,883,635	49,489,722	55,087,692	11.3%	5,597,970

POLICE SERVICES GENERAL FUND

BACKGROUND

The Jacksonville Sheriff's Office Department of Police Services provides a wide variety of law enforcement support functions for the agency, including budget development, financial management, communication systems, property and evidence management, supply inventory management, contract services, records and identification services, fleet maintenance, courthouse security, facilities management, and service of process and execution of writs.

SERVICE LEVELS

Four new civilian positions were added during the budget process to support the department workload. Seven positions were added due to JSO re-allocation. 1,248 part-time hours were eliminated. Additional funding of \$1.06 million was added for IT capital equipment replacement, \$489,200 for radio, \$269,800 for IT desktop replacement, \$100,500 for license plate reader cameras, and continued funding of \$75,000 for non-capital furniture and equipment.

REVENUES

Charges for Services

This category includes a variety of different revenues, the largest of which are \$1.71 million in reimbursement for call taker salaries from the 9-1-1 Emergency User Fee (SF 10701), \$779,500 in fines and estreatures, \$366,302 in property room fund revenue, \$332,100 in police reports revenue, and \$167,300 in alarm permit fees revenue. The net increase is being driven by an increase of \$219,202 in property room fund revenue. This was somewhat offset by a decrease of \$98,300 in Sheriff's fines and estreatures revenue.

Fines and Forfeits

This category houses alarm citations revenue.

Miscellaneous Revenue

This category includes revenue from miscellaneous sales and charges.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase is being driven by pay increases effective October 1st, 2023, related to collective bargaining, as well as increases related to the additional eleven 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 are \$6.64 million in hardware-software maintenance and licenses, \$3.94 million in clothing, uniform and safety equipment, \$2.54 million in IT radio communication allocations costs, \$1.35 million in lease purchase – equipment contracts cost, \$1.34 million in ITD capital equipment replacements costs, \$1.08 million in wireless communications costs, \$1.02 million in utilities allocation costs, \$872,828 in city wide building maintenance costs, \$714,000 in repairs and maintenance costs, \$688,505 in IT computer system maintenance and security costs, and \$531,219 in miscellaneous insurance costs. The net increase is being driven by increases of \$1.33 million in ITD capital equipment replacements costs, \$513,537 in hardware-software maintenance and licenses, \$463,778 in clothing, uniforms, and safety equipment, \$442,451 in miscellaneous insurance costs, and \$221,535 in IT radio communication allocations costs.

Capital Outlay

The funding in this category is for the purchase of license plate reader cameras in FY 24.

AUTHORIZED POSITION CAP

The authorized position cap increased by eleven positions: Four positions were added during the budget process. Seven positions were added due to JSO re-allocation. 1,248 part-time hours were eliminated due to JSO re-allocation. The Jacksonville Sheriff's Office regularly moves positions between its departments to respond to daily staffing needs and requirements.

Public Defender's
General Fund - General Services District

REVENUES AND EXPENDITURES					
	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
EXPENDITURES					
Operating Expenses	2,322,862	2,507,072	2,456,564	(2.0%)	(50,508)
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENDITURES	2,322,862	2,507,073	2,456,565	(2.0%)	(50,508)

AUTHORIZED POSITION CAP				
	Adopted	Approved	Change	
	FY 2022-2023	FY 2023-2024		
Full Time Positions	0	0	0	
Part Time Hours	0	0	0	

EXPENDITURES BY DIVISION					
	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
Public Defender	2,322,862	2,507,073	2,456,565	(2.0%)	(50,508)
DEPARTMENT TOTAL	2,322,862	2,507,073	2,456,565	(2.0%)	(50,508)

PUBLIC DEFENDER'S GENERAL FUND

BACKGROUND

The Public Defender is an agency of the State of Florida. Chapter 29.008 of the Florida Statutes requires that the Public Defender be provided with office space, utilities, maintenance, security, transportation, and communication services as may be necessary for the proper and efficient functioning of their offices.

EXPENDITURES

Operating Expenses

This category includes various small expenditures and several large items including \$2.07 million in facility costs and \$323,501 in IT computer system maintenance and security charges. The net decrease in this category is mostly driven by decreases of \$46,603 in facility costs and \$13,547 in IT computer system maintenance and security charges, although these are somewhat offset by small increases in other areas.

Public Library
 General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Charges for Services	228,041	231,250	238,000	2.9%	6,750
Miscellaneous Revenue	(250,337)	1,500	600	(60.0%)	(900)
TOTAL REVENUE	(22,296)	232,750	238,600	2.5%	5,850
EXPENDITURES					
Personnel Expenses	20,612,980	22,837,836	24,000,422	5.1%	1,162,586
Operating Expenses	8,302,680	10,138,912	11,078,798	9.3%	939,886
Capital Outlay	4,708,215	5,598,573	5,344,252	(4.5%)	(254,321)
Other Uses	1,940,560	1,940,560	1,940,560	0.0%	0
TOTAL EXPENDITURES	35,564,435	40,515,881	42,364,032	4.6%	1,848,151

AUTHORIZED POSITION CAP		Adopted	Approved	Change
		FY 2022-2023	FY 2023-2024	
Full Time Positions		311	311	0
Part Time Hours		185,496	185,496	0

EXPENDITURES BY DIVISION	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
Libraries	35,564,435	40,515,881	42,364,032	4.6%	1,848,151
DEPARTMENT TOTAL	35,564,435	40,515,881	42,364,032	4.6%	1,848,151

PUBLIC LIBRARY GENERAL FUND

BACKGROUND

The Jacksonville Public Library system consists of the main library in Downtown and twenty regional, community, and neighborhood branch libraries. The system services the needs of Duval County, as well as neighboring areas of Baker, Clay, Nassau, and St. Johns Counties.

SERVICE LEVELS

The following funding was added for FY 24: \$700,000 for the RFID installation at high circulation branches, \$500,000 for additional electronic and physical library materials, \$300,000 for the continuation of improved cleaning at the library's common areas, and \$40,000 to provide a new home delivery service to members of the community who are disabled and unable to visit public library locations in person.

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. The net increase in this category is mainly due to pay increases effective October 1st, 2023 related to collective bargaining.

Operating Expenses

This category contains operating costs for the programming and operation of the library system, the largest of which are \$5.01 million in combined facility costs including maintenance, utilities, and security services, \$1.25 million in IT computer system maintenance and security charges, \$1.1 million for insurance costs, \$855,630 for ITD Replacement costs. The change in this category is driven by several factors, the largest of which include increases of \$1.41 million in combined facility costs and \$666,729 in ITD equipment replacements for a planned refresh of 801 computers. These are somewhat offset by a decrease of \$1.13 million in contractual services.

Capital Outlay

This category contains the FY 24 funding for new library materials, which includes a one-time enhancement of \$700,000 for the RFID installation at the high circulation library branches. The change in this category is mostly driven by the removal of some one-time funding granted in FY 23.

Other Uses

This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP

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

Public Works
General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Permits, Fees and Special Assessments	4,000	0	2,000		2,000
Intergovernmental Revenue	393,571	440,908	440,908	0.0%	0
Charges for Services	122,362	100,878	104,819	3.9%	3,941
Miscellaneous Revenue	6,471,711	6,250,569	6,781,822	8.5%	531,253
TOTAL REVENUE	6,991,644	6,792,355	7,329,549	7.9%	537,194
EXPENDITURES					
Personnel Expenses	16,702,008	17,313,999	19,313,225	11.5%	1,999,226
Operating Expenses	34,758,477	39,213,636	50,864,262	29.7%	11,650,626
Capital Outlay	286,374	200,002	276,340	38.2%	76,338
Grants, Aids & Contributions	75,000	0	0		0
TOTAL EXPENDITURES	51,821,858	56,727,637	70,453,827	24.2%	13,726,190

AUTHORIZED POSITION CAP		Adopted	Approved	Change
		FY 2022-2023	FY 2023-2024	
Full Time Positions		298	296	(2)
Part Time Hours		3,746	3,746	0

EXPENDITURES BY DIVISION	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
Engineering and Construction Management	3,533,009	3,573,772	3,951,178	10.6%	377,406
Mowing and Landscape Maintenance	13,962,423	16,009,735	27,423,515	71.3%	11,413,780
Public Works Office of the Director	2,985,586	4,292,131	3,061,575	(28.7%)	(1,230,556)
Real Estate	726,087	1,239,532	1,177,958	(5.0%)	(61,574)
R-O-W and Stormwater Maintenance	9,656,676	10,359,853	11,906,525	14.9%	1,546,672
Solid Waste	1,468,970	1,554,184	1,450,080	(6.7%)	(104,104)
Traffic Engineering	19,489,108	19,698,430	21,482,996	9.1%	1,784,566
DEPARTMENT TOTAL	51,821,858	56,727,637	70,453,827	24.2%	13,726,190

PUBLIC WORKS GENERAL FUND

BACKGROUND

The Public Works Department consists of the Office of the Director and seven other Divisions: Engineering and Construction Management, Mowing and Landscape Maintenance, Public Buildings, Real Estate, Right-of-Way (R-O-W) and Stormwater Maintenance, Solid Waste and Traffic Engineering.

SERVICE LEVELS

\$10,850,513 was provided for increased mowing/ litter/ blowing/ bed maintenance/ edging during the year for common areas in parks and rights-of-way. One-time funding of \$440,000 was provided for the outfalls study in District 9. One-time funding of \$217,150 was provided to purchase a vertical mower. One-time funding of \$76,338 was provided to purchase trash bins. One Public Works Construction Project Manager position was added. Three positions were moved to other departments as detailed in the Authorized Position Cap section.

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 \$6,642,913, as well as other smaller revenue sources.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase in this category is mainly due to pay increases effective October 1st, 2023 related to collective bargaining, as well as pay increases provided during FY 23.

Operating Expenses

This category includes various expenditures, the largest of which are \$24.65 million in contractual services for mowing, landscaping, and tree maintenance, \$13.84 million in electricity for street lighting, \$2.55 million for general liability insurance, \$1.72 million for computer system maintenance and security costs, \$1.23 million for fleet vehicle replacement charges, and \$1.05 million for professional services. The change in this category is driven by several factors, including increases of \$11.2 million in contractual services and \$1.8 million for electricity. These are somewhat offset by the removal of \$1.5 million in FY 23 one-time funding for repairs and maintenance cost, which was provided for downtown improvement.

Capital Outlay

Funding has been provided for the purchase and installation of street lighting infrastructure.

AUTHORIZED POSITION CAP

One position was transferred to the Fire and Rescue department during FY 23, and two positions were transferred to the Mayor's office as part of the budget process. One Public Works Construction Project Manager position was added during the Budget Process. Part-time hours remain unchanged.

Supervisor of Elections
 General Fund - General Services District

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Miscellaneous Revenue	144,371	45,000	142,248	216.1%	97,248
TOTAL REVENUE	144,371	45,000	142,248	216.1%	97,248
EXPENDITURES					
Personnel Expenses	5,769,568	6,994,871	7,029,550	0.5%	34,679
Operating Expenses	3,522,919	4,127,133	3,642,693	(11.7%)	(484,440)
Capital Outlay	2,086,304	825,002	419,301	(49.2%)	(405,701)
Other Uses	0	0	100,000		100,000
TOTAL EXPENDITURES	11,378,791	11,947,006	11,191,544	(6.3%)	(755,462)

AUTHORIZED POSITION CAP		Adopted	Approved	Change
		FY 2022-2023	FY 2023-2024	
Full Time Positions		32	32	0
Part Time Hours		268,080	228,704	(39,376)

EXPENDITURES BY DIVISION	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
Elections	7,104,844	8,056,570	6,596,048	(18.1%)	(1,460,522)
Registration	4,273,947	3,890,436	4,595,496	18.1%	705,060
DEPARTMENT TOTAL	11,378,791	11,947,006	11,191,544	(6.3%)	(755,462)

SUPERVISOR OF ELECTIONS GENERAL FUND

BACKGROUND

The Supervisor of Elections registers all voters in Duval County, educates voters on state and local laws and how to vote, staffs early voting sites and the call center, processes absentee ballots, and conducts state and local elections in Duval County in accordance with the election laws of Florida. In FY 23 three county-wide elections were held, and there will be two county-wide elections in FY 24.

SERVICE LEVELS

There will be two county-wide elections held during FY 24, compared to three elections held during FY 23. \$381,632 was provided to increase the number of various staff for elections.

REVENUES

Miscellaneous Revenue

This category includes fees charged to political candidates and private organizations for election services such as petition verifications and records requests. The volume of the requests is anticipated to increase in FY 24 based on historical trend.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase in this category is mainly due to pay increases effective October 1st, 2023 related to collective bargaining, although this is somewhat offset by a decrease of \$453,101 in part time salaries due to the decreased number of elections in FY 24.

Operating Expenses

This category includes various small expenditures and several large items, the largest of which include \$1.26 million for ballot / sample ballot printing, postage, and supplies, \$660,627 for voting related hardware and software licenses, \$743,600 for various services provided by the City's internal service providers, and \$354,250 for building rental lease. The net decrease of \$484,440 is mainly due to the reduced number of elections from FY 23 to FY 24 and includes decreases of \$336,302 in ballot / sample ballot printing, postage, and supplies, and \$150,000 in rent, of which \$100,000 was moved into contingency due to Council conflict of interest.

Capital Outlay

Capital funding of \$419,301 was provided to upgrade voting machines and printers.

Other Uses

Funding of \$100,000 was placed into contingency for polling location rental costs, due to Council conflict of interest.

AUTHORIZED POSITION CAP

The authorized cap is unchanged. Part-time hours decreased by 39,376 hours due to the reduced number of elections held during FY 24.

Mosquito Control State 1
 Subfund - 00112

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Intergovernmental Revenue	50,519	50,900	78,579	54.4%	27,679
Miscellaneous Revenue	664	0	2,328		2,328
Fund Balance Appropriation	0	3,330	0	(100.0%)	(3,330)
TOTAL REVENUE	51,184	54,230	80,907	49.2%	26,677
EXPENDITURES					
Operating Expenses	109,553	54,229	80,906	49.2%	26,677
Capital Outlay	11,575	1	1	0.0%	0
TOTAL EXPENDITURES	121,128	54,230	80,907	49.2%	26,677

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
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 2023-2024.

REVENUE

Intergovernmental Revenue

This category represents the FY 24 estimated revenue from the Florida Department of Agriculture and Consumer Services.

Miscellaneous Revenue

This category includes the anticipated FY 24 interest earnings.

Fund Balance Appropriation

The fund balance appropriation added to balance the fund in FY 23 has been removed.

EXPENDITURES

Operating Expenses

This category includes various small expenditures, the largest of which include \$31,031 in other operating supplies, \$18,463 in repair and maintenance supplies, and \$11,850 in employee travel and training costs. The change in this category is due to several factors, the largest of which is an increase of \$18,349 in other operating supplies.

Special Events - General Fund
Subfund - 00113

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Charges for Services	156,600	312,000	312,000	0.0%	0
Miscellaneous Revenue	340,365	468,787	413,988	(11.7%)	(54,799)
Transfers From Other Funds	9,181,005	10,200,911	10,594,618	3.9%	393,707
TOTAL REVENUE	9,677,970	10,981,698	11,320,606	3.1%	338,908
EXPENDITURES					
Personnel Expenses	1,312,992	1,296,759	1,344,277	3.7%	47,518
Operating Expenses	8,375,635	9,030,063	9,321,453	3.2%	291,390
Capital Outlay	0	1	1	0.0%	0
Grants, Aids & Contributions	462,908	654,875	654,875	0.0%	0
TOTAL EXPENDITURES	10,151,535	10,981,698	11,320,606	3.1%	338,908

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
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

\$250,000 in funding was added for the 2023 HCU Bethune Cookman vs. Southern University football game. An additional \$100,000 for the Bob Hayes Track Meet has been retained in FY24, this represents the updated amount for this event hereafter.

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 several small revenue items, the largest of which is \$400,488 in reimbursement revenue from the Jacksonville Jaguars, LLC for the cost of club risers for temporary seating related to the annual Florida / Georgia game. The change in this category is entirely attributable to the removal of interest earnings due to the balance of the subfund during FY 23.

Transfers from Other Funds

This amount represents the transfer from the General Fund – GSD (Fund 00111) to balance the fund.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase in this category is mainly due to pay increases effective October 1st, 2023 related to collective bargaining.

Operating Expenses

This category includes various expenditures, the largest of which include \$3.7 million in event contribution costs, \$2.8 million in miscellaneous services and charges to support city sponsored special events, and \$1.7 million in equipment rental costs for City events. The net change in this category is driven by several factors, the largest of which is the addition of \$250,000 in funding for the 2023 HBCU Bethune Cookman vs. Southern University football game during FY 24.

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 FY 2021-2022	Adopted FY 2022-2023	Approved FY 2023-2024	Change From Prior Year	
				Percent	Dollar
REVENUE					
Transfers From Other Funds	5,550,946	0	250,000		250,000
TOTAL REVENUE	5,550,946	0	250,000		250,000
EXPENDITURES					
Operating Expenses	3,500,000	0	250,000		250,000
TOTAL EXPENDITURES	3,500,000	0	250,000		250,000

AUTHORIZED POSITION CAP

	Adopted FY 2022-2023	Approved FY 2023-2024	Change
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 24 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 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Miscellaneous Revenue	283,654	673,464	1,505,589	123.6%	832,125
Transfers From Other Funds	0	26,800,758	8,079,560	(69.9%)	(18,721,198)
Fund Balance Appropriation	0	66,206,486	93,878,347	41.8%	27,671,861
TOTAL REVENUE	283,654	93,680,708	103,463,496	10.4%	9,782,788
EXPENDITURES					
Other Uses	0	93,680,708	103,463,496	10.4%	9,782,788
TOTAL EXPENDITURES	0	93,680,708	103,463,496	10.4%	9,782,788

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
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

Municipal ordinance code section 106.107 established a separate fund to account for the City's emergency reserves. The emergency reserve can be used to address unanticipated non-reimbursed expenditures arising out of a hurricane, tornado, other major weather-related events, and/or other massive infrastructure failures or other disasters, whether man made or caused by nature that exceed the operating reserve.

Municipal ordinance code section 106.106 (b) (i) sets a target for the emergency reserve of 5% - 7%.

This fund is presented as part of the annual budget for informational purposes only.

REVENUE

Miscellaneous Revenue

This category includes the FY 24 anticipated interest earnings.

Transfers From Other Funds

Due to the budgeted increase in the General Fund – GSD general operating revenue for FY 24, additional funding is being transferred to the emergency reserve via a transfer from the General Fund – GSD (SF 00111) to bring the balance to 6.0% of FY 24 budgeted general operating revenue.

Fund Balance Appropriation

This amount is the estimated FY 23 ending cash balance.

EXPENDITURES

Other Uses

This is a budgetary representation of the estimated FY 24 ending cash balance based on the revenue items discussed above.

Property Appraiser
Subfund - 00191

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Charges for Services	500,107	482,843	488,954	1.3%	6,111
Miscellaneous Revenue	2,066	2,540	23,624	830.1%	21,084
Transfers From Other Funds	10,996,786	11,663,253	12,044,594	3.3%	381,341
TOTAL REVENUE	11,498,959	12,148,636	12,557,172	3.4%	408,536
EXPENDITURES					
Personnel Expenses	8,935,094	9,438,445	9,816,450	4.0%	378,005
Operating Expenses	2,588,163	2,710,190	2,740,721	1.1%	30,531
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENDITURES	11,523,257	12,148,636	12,557,172	3.4%	408,536

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
Full Time Positions	113	113	0
Part Time Hours	6,656	5,408	(1,248)

PROPERTY APPRAISER SUBFUND 00191

BACKGROUND

Duval County Charter Article 10

Florida State Statute 193.1142 and 195.087

The Property Appraiser is a constitutional officer within the consolidated City of Jacksonville / Duval County established in Article 10 of the City/County Charter. The Property Appraiser is responsible for assessing all real and personal property in Duval County. The Property Appraiser's Office is governed by the Florida Statutes and the Jacksonville Municipal Code. Pursuant to section 193.1142 of the Florida Statutes, the Department of Revenue is responsible for reviewing and approving the Property Appraiser's assessment roll on a yearly basis. The Property Appraiser's budget is tentatively approved by City Council as part of ordinance 2022-325-E before being submitted to the State pursuant to section 195.087 of the Florida Statutes.

SERVICE LEVELS

Service levels for this department are unchanged for fiscal year 2023-2024.

REVENUE

Charges for Services

This category includes the FY 24 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 24 anticipated interest earnings and other small miscellaneous revenue.

Transfers from Other Funds

This amount represents the transfer from the General Fund – GSD (SF 01101) necessary to balance the fund.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase in this category is mainly due to pay increases effective October 1st, 2023 related to collective bargaining, and an increase in part-time salaries of \$120,947. This is slightly offset by a decrease in group hospitalization insurance of \$55,219.

Operating Expenses

This category includes funding for various items, the largest of which are \$586,317 in computer system maintenance and security costs, \$350,782 in professional services for aerial photography, \$344,448 in hardware/software maintenance costs, \$427,175 in facility costs, and \$332,563 in postage. The net increase is being driven by increases of \$95,438 in postage, \$27,109 in building costs, \$22,802 in computer system maintenance. These increases are somewhat offset by decreases of \$57,174 in other professional services and \$49,303 in legal services.

AUTHORIZED POSITION CAP

The full time position cap is unchanged from the prior year. Part time hours were reduced by 1,248 hours as part of the budget process.

Clerk Of The Court
Subfund - 00192

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Charges for Services	6,511,019	6,992,000	4,796,000	(31.4%)	(2,196,000)
Miscellaneous Revenue	21,373	40,206	101,833	153.3%	61,627
Transfers From Other Funds	38,395	0	0		0
Fund Balance Appropriation	0	553,693	2,231,002	302.9%	1,677,309
TOTAL REVENUE	6,570,787	7,585,899	7,128,835	(6.0%)	(457,064)
EXPENDITURES					
Personnel Expenses	1,735,928	2,541,517	2,610,866	2.7%	69,349
Operating Expenses	3,769,866	4,963,302	4,436,889	(10.6%)	(526,413)
Capital Outlay	24,176	4	4	0.0%	0
Other Uses	81,076	81,076	81,076	0.0%	0
TOTAL EXPENDITURES	5,611,046	7,585,899	7,128,835	(6.0%)	(457,064)

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
Full Time Positions	36	36	0
Part Time Hours	15,600	13,000	(2,600)

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 \$239,560 was provided for IT equipment replacements including desktops, laptops, cameras and printers.

REVENUE

Charges for Services

This category includes the various fees collected by the Clerk of the Court, the largest of which include \$3.03 million for court costs and fees, \$625,000 in document stamps revenue, \$565,000 for passport application fees, \$250,000 for marriage license fees, and \$200,00 for fees remitted to the county from the county clerk. The change in this category is attributable to anticipated decreases of \$1.98 million in court costs and fees, \$375,000 in document stamps revenue, and \$100,000 for fees remitted to the county from the county clerk. These were somewhat offset with an increase of \$265,000 for passport application fees.

Miscellaneous Revenue

This amount represents anticipated interest earnings for FY 24.

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. The net increase in this category is mainly due to pay increases effective October 1st, 2023, related to collective bargaining.

Operating Expenses

This category is made up of various small items, the largest of which are supervision allocation costs from the State side of the Clerk's operations of \$654,009, facility costs of \$1.7 million, and computer system maintenance and security costs of \$1.5 million. The net decrease is being driven by a decrease in the State side supervision allocation of \$216,847 and the transfer of \$196,000 in software licensing / maintenance costs associated with the recording, passports and marriage licenses system to a separate 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 reduced by 2,600 hours as part of the budget process.

Tax Collector
Subfund - 00193

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Permits, Fees and Special Assessments	14,908	13,250	13,500	1.9%	250
Charges for Services	10,692,512	10,973,538	10,785,405	(1.7%)	(188,133)
Miscellaneous Revenue	493,507	4,000	4,500	12.5%	500
Other Sources	1,484,499	0	0		0
Transfers From Other Funds	10,347,220	12,483,183	15,143,140	21.3%	2,659,957
TOTAL REVENUE	23,032,645	23,473,971	25,946,545	10.5%	2,472,574
EXPENDITURES					
Personnel Expenses	16,010,115	17,862,440	19,627,671	9.9%	1,765,231
Operating Expenses	6,612,202	5,611,530	6,168,873	9.9%	557,343
Capital Outlay	2,645,866	1	150,001		150,000
TOTAL EXPENDITURES	25,268,184	23,473,971	25,946,545	10.5%	2,472,574

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
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

Funding of \$150,000 was provided to replace obsolete coin and currency equipment and an additional \$1.0 million was given to the Tax Collector to provide an additional 7% wage increase to all employees on top of the October 1, 2023, wage increase \$150,000 was provided for the replacement of obsolete coin and currency machines.

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 \$3.08 million in form 100/tag registrations, \$2.82 million in driver's license renewal fees and \$1.5 million in tax redemption fees. The change in this category is driven by several factors, the largest of which include decreases of \$245,000 in delinquent tax sales collection fees, \$200,000 in tax redemption fees, and \$155,000 in E-commerce fees. These are somewhat offset with increases of \$165,000 in driver's license renewal fees, and \$125,000 in form 100 and tag registrations.

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, workers compensation and employer-provided benefits. The change in this category is driven by two factors; the 2.5% October 1st 2023 wage increase approved as part of collect bargaining as well as the additional 7.0% wage increase discussed in the Service Level section above.

Operating Expenses

This category is made of various small items and several large expenditures including \$767,600 in postage costs, \$1.91 million in computer system maintenance and security costs and \$1.98 million for branch and facility costs including utilities. The net increase is being driven by an increase in software licensing and maintenance costs of \$138,176 and general liability insurance costs of \$237,863.

Capital Outlay

Funding has been provided in FY 24 to replace coin and currency equipment.

AUTHORIZED POSITION CAP

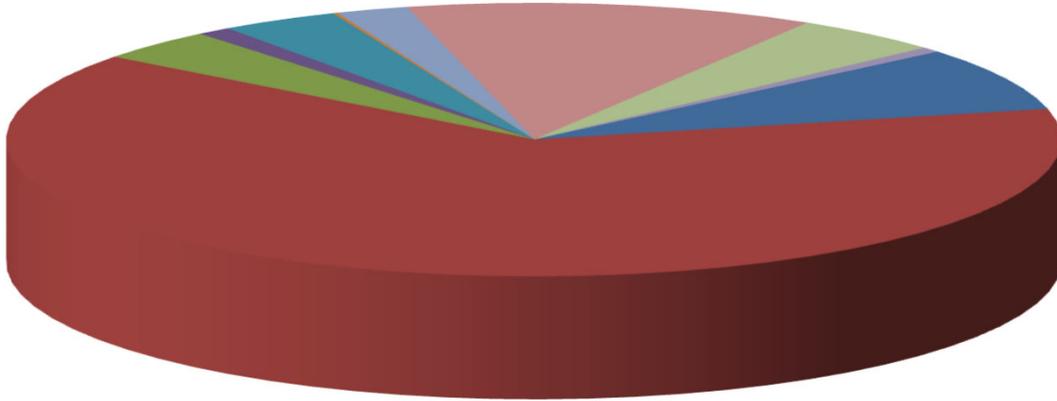
The authorized position cap is unchanged from the prior year.

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SPECIAL REVENUE FUNDS

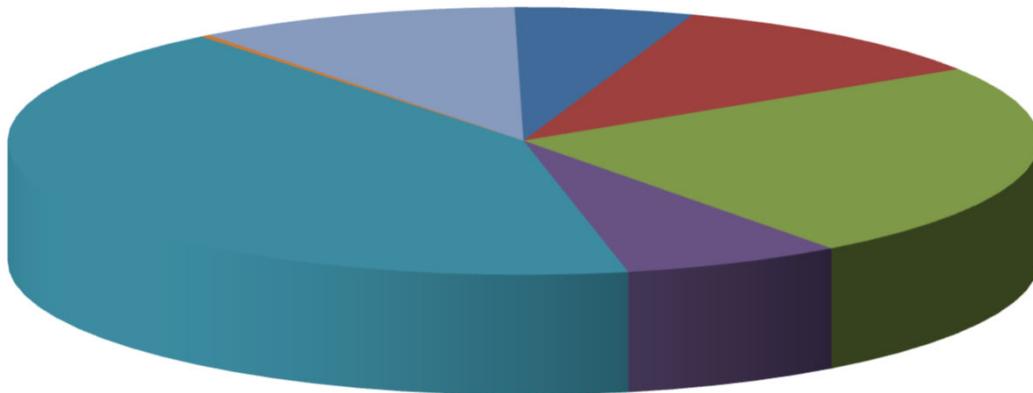
SPECIAL REVENUE FUNDS

REVENUE BY CATEGORY



- | | |
|--|------------------------------------|
| ■ Property Taxes 7.5% | ■ Other Taxes 64.0% |
| ■ Permits, Fees and Special Assessments 3.7% | ■ State Shared Revenue 1.1% |
| ■ Charges for Services 3.6% | ■ Fines and Forfeits .1% |
| ■ Miscellaneous Revenue 2.2% | ■ Transfers From Other Funds 12.6% |
| ■ Transfers From Component Units 4.6% | ■ Fund Balance Appropriation .6% |
| ■ Intergovernmental Revenue .0% | |

EXPENDITURES BY CATEGORY



- | | |
|--------------------------------------|--------------------------------|
| ■ Personnel Expenses 5.6% | ■ Operating Expenses 10.7% |
| ■ Debt Service 23.8% | ■ Capital Outlay 6.9% |
| ■ Grants, Aids & Contributions 42.5% | ■ Transfers to Other Funds .3% |
| ■ Other Uses 10.2% | |

SPECIAL REVENUE FUNDS
Summary of Subfunds

SF	Description	Personnel Expenses	Operating Expenses	Debt Service	Capital Outlay	Grants, Aids & Contrib.	Transfers to Other Funds	Other Uses	Approved Budget
10101	Concurrency Management System	548,403	120,183		1			77,139	745,726
10201	Air Pollution Tag Fee	428,400	94,471		111,679			64,941	699,491
10301	Tourist Development Council	212,120	10,174,561				683,940	17,912	11,088,533
10304	Tourist Development Special Revenue		290,001					500,000	790,001
10401	Streets & Highways 5-Year Road Program				4,500,101	4,500,101			9,000,202
10402	Local Option Half Cent Transportation					134,298,864			134,298,864
10403	Local Option Gas Tax				5,317,866	31,907,198			37,225,064
10404	5 Cent Local Option Gas Tax				10,488,966	20,977,931			31,466,897
10405	9 Cent Local Option Gas Tax				2,414,673	4,829,345			7,244,018
10701	911 Emergency User Fee	418,948	5,751,662		1,397,235			55,511	7,623,356
10801	Downtown Northbank CRA Trust		7,490,194	1,985,712	7,750,000	75,000	2,500	500,000	17,803,406
10802	Downtown Southbank CRA Trust		6,188,728	366,810	1,050,000	25,000	2,500		7,633,038
10803	Jacksonville Beach Tax Increment					10,178,273			10,178,273
10805	King Soutel Crossing CRA Trust		2,941,738				2,500		2,944,238
10806	Arlington CRA Trust	82,338	2,817,053				2,500		2,901,891
10901	Kids Hope Alliance Fund	4,783,636	1,540,291	407,709	2		478,000	46,968,032	54,177,670
10904	Kids Hope Alliance Trust Fund					427,999			428,000
10905	Youth Travel Trust - KHA					50,000			50,000
10906	Jacksonville Upward Mobility Program							350,850	350,850
11001	Better Jacksonville Trust Fund BJP			112,755,670					112,755,670
11301	Huguenot Park	709,617	363,143					119,292	1,192,054
11302	Kathryn A Hanna Park Improvement	1,117,423	1,265,147		2		281,523	177,316	2,841,411
11306	Florida Boater Improvement Program		110,559						110,559
11308	Cecil Field Commerce Center	629,747	654,601	405,000	2			179,631	1,463,981
11312	Cecil Commerce Center		3,044,943					3,883	3,453,826
11404	Beach Erosion - Local		141,000					109,000	250,000
11501	Animal Care & Protective Services Programs	110,960	945,105						1,056,065

SF	Description	Personnel Expenses	Operating Expenses	Debt Service	Capital Outlay	Grants, Aids & Contrib.	Transfers to Other Funds	Other Uses	Approved Budget
11507	Driver Education Safety Trust					297,274			297,274
11518	Jacksonville Veterans Memorial Trust		32,000					28,862	60,862
11526	General Trust & Agency - Carryforward					422,000			422,000
11528	General Trust and Agency	800,000							800,000
11532	Art In Public Places Trust	123,004			492,018				615,022
11560	Restore Endangered Historic Adaptable Buildings					500,000			500,000
15104	Building Inspection	16,755,700	4,091,831		2			1,029,731	21,877,264
15106	Veterinary Services		191,000						191,000
15107	Library Conference Facility Trust	281,335	49,697		150,003				481,035
15111	Opioid Settlement Fund	298,604	47,041						345,645
15202	Court Cost Courthouse Trust		568,689	1,706,066					2,274,755
15203	Recording Fees Technology		1,461,715		312,600				1,774,315
15204	Duval County Teen Court Programs Trust	373,500	125,675						499,175
15213	Court Costs \$65 Fee FS: 939 185	538,549	574,682		119,155	1,080,620			2,313,006
15302	Hazardous Waste Program - SQG	309,510	103,905						498,597
15304	Tree Protection and Related Expenditures	94,115	436,391					85,182	530,506
Total Special Revenue Funds		27,692,905	52,539,011	117,626,967	34,104,307	209,569,605	1,453,463	50,267,282	493,253,540

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Concurrency Management System
Subfund - 10101

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Permits, Fees and Special Assessments	333,593	200,000	200,000	0.0%	0
Charges for Services	808,350	510,000	510,000	0.0%	0
Miscellaneous Revenue	6,157	11,552	35,726	209.3%	24,174
Transfers From Other Funds	9,122	0	0		0
TOTAL REVENUE	1,157,221	721,552	745,726	3.4%	24,174
EXPENDITURES					
Personnel Expenses	413,627	519,824	548,403	5.5%	28,579
Operating Expenses	83,810	102,245	120,183	17.5%	17,938
Capital Outlay	0	1	1	0.0%	0
Other Uses	43,228	99,482	77,139	(22.5%)	(22,343)
TOTAL EXPENDITURES	540,665	721,552	745,726	3.4%	24,174

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
Full Time Positions	6	6	0
Part Time Hours	0	0	0

CONCURRENCY MANAGEMENT SYSTEM SUBFUND 10101

BACKGROUND

Municipal Code Section 111.520 and 655

Code section 111.520 created the Concurrency Management System Fund in which all fees received by the City in connection with applications (including applications fees for mobility fee calculation certificate extension requests but not the inflation fees associated therewith), appeals, administration, enforcement and management of the Concurrency Management System, together with all interest accrued thereon are deposited. This fund ensures the availability of public facilities (except traffic circulation and mass transit), the adequacy of those facilities at adopted levels of service concurrent with the impacts of development. This fund also provides funding for traffic circulation and mass transit public facilities at the adopted performance standards consistent with the 2030 Mobility Plan. The Concurrency Management System provides the local structure for administering Chapter 163, Part II, of Florida Statutes. This is implemented through the Concurrency and Mobility Management System (CMMS), which measures the potential impact of a proposed development on the adopted minimum levels of service for all public facilities (except traffic circulation and mass transit) and manages the collection of mobility fees pertaining to traffic circulation and mass transit public facilities consistent with the 2030 Mobility Plan (as established in the 2030 Comprehensive Plan) when an application for a final development order or final development permit is submitted.

SERVICE LEVELS

Service levels for this fund are unchanged for fiscal year 2023-2024.

REVENUE

Permits, Fees and Special Assessments

This category represents anticipated mobility plan management fees.

Charges for Services

The category represents fees collected including concurrency management fees and Duval County School Board fees.

Miscellaneous Revenue

This category represents anticipated interest income.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits. The net increase in this category is mainly due to pay increases effective October 1st, 2023 related to collective bargaining.

Operating Expenses

This category is made of various small items, the largest of which include a \$35,284 supervision allocation allocated to each division within Planning and Development and \$23,091 in computer system maintenance and security costs. The change in this category is primarily driven by a \$25,000 increase in dues and subscriptions costs to fund the membership fee for the National Association of City Transportation Officials in FY 24.

Other Uses

This category houses the charge for the City's indirect cost recovery study, as well as \$33,911 in estimated excess revenue placed in a cash carryover pending future council approved appropriations.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

Air Pollution Tag Fee
Subfund - 10201

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
State Shared Revenue	695,090	728,000	691,460	(5.0%)	(36,540)
Miscellaneous Revenue	3,105	6,791	8,031	18.3%	1,240
Transfers From Other Funds	6,561	0	0		0
TOTAL REVENUE	704,755	734,791	699,491	(4.8%)	(35,300)
EXPENDITURES					
Personnel Expenses	407,209	389,705	428,400	9.9%	38,695
Operating Expenses	73,527	151,401	94,471	(37.6%)	(56,930)
Capital Outlay	61,607	128,744	111,679	(13.3%)	(17,065)
Transfers to Other Funds	523,292	0	0		0
Other Uses	64,941	64,941	64,941	0.0%	0
TOTAL EXPENDITURES	1,130,576	734,791	699,491	(4.8%)	(35,300)

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
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 2023-2024.

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 24.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase in this category is mainly due to pay increases effective October 1st, 2023 related to collective bargaining, and the addition of supervisory differential costs.

Operating Expenses

This category includes various expenditures, the largest of which include \$25,146 in computer system maintenance and security costs, \$21,220 in other operating supplies, and \$16,000 in repairs and maintenance. The change in this category is mainly due to a decrease of \$55,483 in professional services from the removal of funding for relocating and constructing air monitoring shelters funded in FY 23.

Capital Outlay

Funding is being provided for the purchase of air monitoring equipment. Excess revenue is also being placed in this category to balance the fund.

Other Uses

This category includes the annual charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

Tourist Development Council
Subfund - 10301

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Other Taxes	10,091,317	9,600,000	10,940,075	14.0%	1,340,075
Miscellaneous Revenue	34,367	66,054	148,458	124.8%	82,404
Transfers From Other Funds	3,637	0	0		0
Fund Balance Appropriation	951,823	325,078	0	(100.0%)	(325,078)
TOTAL REVENUE	11,081,144	9,991,132	11,088,533	11.0%	1,097,401
EXPENDITURES					
Personnel Expenses	137,995	196,318	212,120	8.0%	15,802
Operating Expenses	7,547,727	9,004,102	10,174,561	13.0%	1,170,459
Transfers to Other Funds	592,505	772,800	683,940	(11.5%)	(88,860)
Other Uses	17,912	17,912	17,912	0.0%	0
TOTAL EXPENDITURES	8,296,140	9,991,132	11,088,533	11.0%	1,097,401

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
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

The anticipated increase in the tourist development tax has resulted in more funding available for the various Plan Components.

REVENUE

Other Taxes

This category includes the estimated 2 Cent Tourist Development Tax collections for FY 24. The large increase is being driven by the post-Covid economic recovery seen in the Tourist Development Tax or Bed Tax.

Miscellaneous Revenue

This category represents anticipated interest income for FY 24. The amount is based on the fund's average cash balance and the anticipated interest rate.

Fund Balance Appropriation

Funding appropriated to balance the fund in FY 23 has been removed.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits. The net increase is due to pay increases effective October 1st, 2023 related to collective bargaining, as well as pay increases provided in FY 23.

Operating Expenses

This category contains various small operating costs as well as trust fund authorized expenditures, which makes up \$10.12 million of the total budget and accounts for \$1.17 million of the increase from the prior year. A breakdown of the expense budget for the TDC can be found in budget ordinance 2023-0504-E schedule W.

Transfers to Other Funds

The FY 24 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	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Miscellaneous Revenue	18,589	0	106,061		106,061
Transfers From Other Funds	592,505	772,800	683,940	(11.5%)	(88,860)
TOTAL REVENUE	611,094	772,800	790,001	2.2%	17,201
EXPENDITURES					
Operating Expenses	1,237,577	272,800	290,001	6.3%	17,201
Other Uses	0	500,000	500,000	0.0%	0
TOTAL EXPENDITURES	1,237,577	772,800	790,001	2.2%	17,201

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
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 2023-0504-E schedule W.

SERVICE LEVELS

Service levels for this subfund are unchanged for the fiscal year 2023-2024.

REVENUE

Miscellaneous Revenue

This category represents anticipated interest income.

Transfers From Other Funds

The FY 24 budget includes a transfer, approved by the TDC, from the tourist development's annual operating fund (SF 10301).

EXPENDITURES

Operating Expenses

This category includes funding for the Convention Grants.

Other Uses

This category includes \$250,000 for the Contingency account and \$250,000 for the Development account.

Streets & Highways 5-Year Road Program
 Subfund - 10401

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
State Shared Revenue	4,288,220	4,508,448	4,500,101	(0.2%)	(8,347)
Miscellaneous Revenue	54,658	0	0		0
Transfers From Component Units	4,726,239	4,508,448	4,500,101	(0.2%)	(8,347)
TOTAL REVENUE	9,069,117	9,016,896	9,000,202	(0.2%)	(16,694)
EXPENDITURES					
Capital Outlay	929,016	4,508,448	4,500,101	(0.2%)	(8,347)
Grants, Aids & Contributions	5,226,843	4,508,448	4,500,101	(0.2%)	(8,347)
TOTAL EXPENDITURES	6,155,859	9,016,896	9,000,202	(0.2%)	(16,694)

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
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 24.

Transfers From Component Units

This amount represents tax revenue that is received by the City and sent to a fiscal agent per the Interlocal agreement with the Jacksonville Transit Authority. Those funds are redistributed back to the City and are used to fund capital projects.

EXPENDITURES

Capital Outlay

This is the funding available for the FY 24 Capital Improvement Plan project – Roadway Resurfacing. Additional information on the projects included in the FY 2024-2028 Capital Improvement Plan can be found in the Capital Project section of this document and on the City's website.

Grants, Aids & Contributions

This is a pass through of intergovernmental revenue based upon 50% of the 5th and 6th Cent Gas tax revenues in accordance of the Better Jacksonville Plan Interlocal agreement between the City and the Jacksonville Transit Authority. Funds are transferred to a fiscal agent for distribution to JTA.

Local Option Half Cent Transportation
Subfund - 10402

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Other Taxes	123,997,790	120,990,501	134,298,864	11.0%	13,308,363
Miscellaneous Revenue	65,774	0	0		0
TOTAL REVENUE	124,063,565	120,990,501	134,298,864	11.0%	13,308,363
EXPENDITURES					
Grants, Aids & Contributions	129,382,745	120,990,501	134,298,864	11.0%	13,308,363
TOTAL EXPENDITURES	129,382,745	120,990,501	134,298,864	11.0%	13,308,363

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
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 24 estimated revenues to be generated from the local option half-cent sales tax. The FY 23 adopted budget underestimated the revenue which is driving the increase in FY 24 compared to prior year budget.

EXPENDITURES

Grants, Aids & Contributions

This category houses the pass-through of the local option half-cent sales tax for transportation to the JTA. The funding will be used to make debt service payments and support mass transit operations.

Local Option Gas Tax
Subfund - 10403

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Other Taxes	32,076,158	32,518,557	31,907,198	(1.9%)	(611,359)
Miscellaneous Revenue	26,747	0	0		0
Transfers From Component Units	5,297,517	5,419,760	5,317,866	(1.9%)	(101,894)
TOTAL REVENUE	37,400,422	37,938,317	37,225,064	(1.9%)	(713,253)
EXPENDITURES					
Operating Expenses	267	0	0		0
Capital Outlay	3,984,321	5,419,760	5,317,866	(1.9%)	(101,894)
Grants, Aids & Contributions	34,427,308	32,518,557	31,907,198	(1.9%)	(611,359)
TOTAL EXPENDITURES	38,411,896	37,938,317	37,225,064	(1.9%)	(713,253)

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
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 24 estimated revenue to be received from the local option six-cent gas tax.

Transfers From Component Units

This amount represents the tax revenue that is redistributed back to the City, from the fiscal agent, and used to fund capital projects.

EXPENDITURES

Capital Outlay

This is the funding remitted to the City by the fiscal agent which is available for FY 24 Capital Improvement Plan project(s). Additional information on the projects included in the FY 2024-2028 Capital Improvement Plan can be found in the Capital Project section of this document and on the City's website.

- Hogan Street Pedestrian Enhancements \$1,063,573
- Roadway Resurfacing \$4,254,293

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 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Other Taxes	12,017,896	20,945,237	20,977,931	0.2%	32,694
Transfers From Component Units	4,280,051	10,472,619	10,488,966	0.2%	16,347
TOTAL REVENUE	16,297,947	31,417,856	31,466,897	0.2%	49,041
EXPENDITURES					
Capital Outlay	5,052,991	10,472,619	10,488,966	0.2%	16,347
Grants, Aids & Contributions	10,014,913	20,945,237	20,977,931	0.2%	32,694
TOTAL EXPENDITURES	15,067,903	31,417,856	31,466,897	0.2%	49,041

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
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 24 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 remitted to the City by the fiscal agent which is available for FY 24 Capital Improvement Plan project(s). Additional information on the projects included in the FY 2024-2028 Capital Improvement Plan can be found in the Capital Project section of this document and on the City's website.

- Roadway Resurfacing \$10,488,966

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.

9th Cent Local Option Gas Tax
Subfund - 10405

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Other Taxes	3,109,868	4,721,670	4,829,345	2.3%	107,675
Transfers From Component Units	856,010	2,360,835	2,414,673	2.3%	53,838
TOTAL REVENUE	3,965,879	7,082,505	7,244,018	2.3%	161,513
EXPENDITURES					
Capital Outlay	1,719,055	2,360,835	2,414,673	2.3%	53,838
Grants, Aids & Contributions	2,002,983	4,721,670	4,829,345	2.3%	107,675
TOTAL EXPENDITURES	3,722,038	7,082,505	7,244,018	2.3%	161,513

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
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 24 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 remitted to the City by the fiscal agent which is available for FY 24 Capital Improvement Plan project(s). Additional information on the projects included in the FY 2024-2028 Capital Improvement Plan can be found in the Capital Project section of this document and on the City's website.

- Roadway Resurfacing \$2,414,673

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 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Charges for Services	5,875,328	5,064,732	5,482,503	8.2%	417,771
Miscellaneous Revenue	32,371	71,280	165,119	131.6%	93,839
Transfers From Other Funds	8,086	0	0		0
Fund Balance Appropriation	0	482,500	1,975,734	309.5%	1,493,234
TOTAL REVENUE	5,915,785	5,618,512	7,623,356	35.7%	2,004,844
EXPENDITURES					
Personnel Expenses	348,024	382,936	418,948	9.4%	36,012
Operating Expenses	3,697,915	4,697,565	5,751,662	22.4%	1,054,097
Capital Outlay	216,109	482,500	1,397,235	189.6%	914,735
Other Uses	55,511	55,511	55,511	0.0%	0
TOTAL EXPENDITURES	4,317,559	5,618,512	7,623,356	35.7%	2,004,844

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
Full Time Positions	5	5	0
Part Time Hours	0	0	0

911 EMERGENCY USER FEE SUBFUND 10701

BACKGROUND

Municipal Code Section 111.320 and F.S 365.171

The fund provides for the maintenance and operations of the system for Duval County, including ADA accessibility. According to Section 365.172 (9) (b) of the Florida Statutes, "all costs directly attributable to the establishment or provision of E911 service and contracting for E911 services are eligible for expenditure of moneys derived from imposition of the fee authorized by this section."

SERVICE LEVELS

Service levels, for this fund, are unchanged for fiscal year 2023-2024.

REVENUE

Charges for Services

This category houses FY 24 anticipated revenue for a monthly landline fee of \$0.44 and a monthly wireless prepaid cellphone fee of \$0.40.

Miscellaneous Revenue

This category includes estimated interest earnings for FY 24.

Fund Balance Appropriation

Fund balance is being appropriated to balance revenues and expenditures.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits. The net increase is being driven by pay increases effective October 1st, 2023, related to collective bargaining.

Operating Expenses

This category is made of various small items and several large expenditures, including roughly \$2.30 million to reimburse JSO and JFRD for a portion of call taker costs, \$1.15 million for telephone and telegraph, \$1.04 million for hardware/software maintenance and licenses, \$615,800 for repairs and maintenance, \$483,784 for miscellaneous services and changes. The net increase is being driven by increases of \$364,284 in hardware-software maintenance and licenses, \$233,500 in telephone and telegraph, \$199,975 in inter-departmental billing which is the reimbursement of JSO and JFRD for a portion of the call taker costs, and \$159,700 for repairs and maintenance.

Capital Outlay

This amount represents funding provided for the replacement of obsolete equipment in FY 24.

Other Uses

This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

Downtown Northbank CRA Trust
Subfund - 10801

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Property Taxes	9,513,666	11,543,674	14,095,607	22.1%	2,551,933
Miscellaneous Revenue	6,583,006	14,456,801	3,707,799	(74.4%)	(10,749,002)
Other Sources	32,012,036	0	0		0
Fund Balance Appropriation	943,403	0	0		0
TOTAL REVENUE	49,052,111	26,000,475	17,803,406	(31.5%)	(8,197,069)
EXPENDITURES					
Operating Expenses	35,882,498	21,462,346	7,490,194	(65.1%)	(13,972,152)
Capital Outlay	4,559,467	1,325,000	7,750,000	484.9%	6,425,000
Debt Service	0	1,985,629	1,985,712	0.0%	83
Grants, Aids & Contributions	459,090	1,025,000	75,000	(92.7%)	(950,000)
Transfers to Other Funds	2,500	2,500	2,500	0.0%	0
Other Uses	67,370	200,000	500,000	150.0%	300,000
TOTAL EXPENDITURES	40,970,925	26,000,475	17,803,406	(31.5%)	(8,197,069)

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

DOWNTOWN NORTHBANK CRA TRUST SUBFUND 10801

BACKGROUND

Municipal Code Section 106 Part 3 Subpart D and 111.640

Florida State Statute Chapter 163

USD1B Downtown North Bank West and USD1C Downtown North Bank East Community Redevelopment Areas:

The Florida State Statutes require that 95% of ad valorem tax revenues collected within the boundaries of a tax increment district (TID) created under Chapter 163 must be paid to the TID by the city and/or county government that is the taxing body which contains the TID. The Downtown Northbank Community Redevelopment Areas (CRA) receive tax monies from the City of Jacksonville and these revenues may only be used for projects and/or programs contained in the CRA's community redevelopment plan and lie within the boundaries of the CRAs. Ordinance 2018-555-E amended the City municipal code related to its CRAs. This legislation created new all-years subfunds to house both the operations and capital projects for each CRA. Detailed information can be found in budget ordinance 2023-504-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 \$9,454,722 and Northeast USD1 C of \$4,640,885

Miscellaneous Revenue

This category includes the FY 24 estimated interest income of \$623,610, tenant revenue of \$1,777,702, 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 decrease is being driven by the deferral of a scheduled FY 23 onetime balloon payment for the Lynch / 11E economic development loan of \$12,172,119. The restructured repayment was approved by City Council on ordinance 2023-313-E.

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 \$633,774 in unallocated plan authorized expenditures which are set aside for future appropriation by the CRA board. The decrease is mainly due to the deferral of the FY 23 Lynch / 11E onetime balloon payment as discussed above.

Capital Outlay

Capital funding has been provided for McCoy's Creek Park of \$250,000, Riverwalk Enhancements and Signage of \$1 million, and Shipyards West project of \$6.5 million.

Debt Service

This category includes the required debt service payment for the MPS Settlement (ref ord: 2022-137-E).

Grants, Aids and Contributions

The FY 24 budget includes funding for Small Scale Residential Incentives of \$75,000.

Transfers to Other Funds

This category houses a \$2,500 transfer to the General Fund – GSD (SF 00111) to pay for the CRA annual independent audit.

Other Uses

This category houses funding for Downtown Development Loans.

Downtown Southbank CRA Trust
Subfund - 10802

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Property Taxes	5,768,956	6,835,886	7,266,048	6.3%	430,162
Miscellaneous Revenue	66,266	172,370	366,990	112.9%	194,620
Fund Balance Appropriation	15,159	0	0		0
TOTAL REVENUE	5,850,381	7,008,256	7,633,038	8.9%	624,782
EXPENDITURES					
Operating Expenses	5,113,748	6,234,069	6,188,728	(0.7%)	(45,341)
Capital Outlay	58,363	5,000	1,050,000	20,900.0%	1,045,000
Debt Service	330,948	366,687	366,810	0.0%	123
Grants, Aids & Contributions	0	400,000	25,000	(93.8%)	(375,000)
Transfers to Other Funds	2,500	2,500	2,500	0.0%	0
TOTAL EXPENDITURES	5,505,559	7,008,256	7,633,038	8.9%	624,782

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

DOWNTOWN SOUTHBANK CRA TRUST SUBFUND 10802

BACKGROUND

Municipal Code Section 106 Part 3 Subpart D and 111.640

Florida State Statute Chapter 163

USD1A Downtown South Bank Community Redevelopment Area:

The Florida State Statutes require that 95% of ad valorem tax revenues collected within the boundaries of a tax increment district (TID) created under Chapter 163 must be paid to the TID by the city and/or county government that is the taxing body which contains the TID. The Downtown Southbank Community Redevelopment Area (CRA) receive tax monies from the City of Jacksonville and these revenues may only be used for projects and/or programs contained in the CRA's community redevelopment plan and lie within the boundaries of the CRA. Ordinance 2018-555-E amended the City municipal code related to its CRAs. This legislation created new all-years subfunds to house both the operations and capital projects for each CRA. Detailed information can be found in budget ordinance 2023-504-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 24. 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 \$391,702 in unallocated plan authorized expenditures which are set aside for future appropriation by the CRA board.

Capital Outlay

Capital funding has been provided for Flagler Avenue Shared Streets of \$300,000 and Riverwalk Enhancements and Signage of \$750,000.

Debt Service

This is the debt service paid from the TID for the Strand Special Revenue bonds.

Grants, Aids and Contributions

The FY 24 budget includes \$25,000 of funding for Urban Art.

Transfers to Other Funds

This category houses a \$2,500 transfer to the General Fund – GSD (SF 00111) to pay for the CRA annual independent audit.

Jacksonville Beach Tax Increment
Subfund - 10803

	Actuals FY 2021-2022	Adopted FY 2022-2023	Approved FY 2023-2024	Change From Prior Year	
				Percent	Dollar
REVENUE					
Property Taxes	8,328,066	9,331,868	10,178,273	9.1%	846,405
TOTAL REVENUE	8,328,066	9,331,868	10,178,273	9.1%	846,405
EXPENDITURES					
Grants, Aids & Contributions	8,328,068	9,331,868	10,178,273	9.1%	846,405
TOTAL EXPENDITURES	8,328,068	9,331,868	10,178,273	9.1%	846,405

AUTHORIZED POSITION CAP

	Adopted FY 2022-2023	Approved FY 2023-2024	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 \$6,369,364
- Jacksonville Beach USD2 B \$3,808,909

King Soutel Crossing CRA Trust
Subfund - 10805

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Property Taxes	1,575,217	2,241,102	2,841,769	26.8%	600,667
Miscellaneous Revenue	13,034	27,355	102,469	274.6%	75,114
Fund Balance Appropriation	117,137	0	0		0
TOTAL REVENUE	1,705,388	2,268,457	2,944,238	29.8%	675,781
EXPENDITURES					
Operating Expenses	86,958	2,265,957	2,941,738	29.8%	675,781
Capital Outlay	6,639	0	0		0
Transfers to Other Funds	2,500	2,500	2,500	0.0%	0
TOTAL EXPENDITURES	96,096	2,268,457	2,944,238	29.8%	675,781

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

**KING SOUDEL CROSSING CRA TRUST
SUBFUND 10805**

BACKGROUND:

Municipal Code Section 106 Part 3 Subpart D and 111.642

Florida State Statute Chapter 163

GSK General Service King / Soutel Community Redevelopment Area:

The Florida State Statutes require that 95% of ad valorem tax revenues collected within the boundaries of a tax increment district (TID) created under Chapter 163 must be paid to the TID by the city and/or county government that is the taxing body which contains the TID. The King / Soutel Crossing Community Redevelopment Area (CRA) receives tax monies from the City of Jacksonville and these revenues may only be used for projects and/or programs contained in the CRA's community redevelopment plan and lie within the boundaries of the CRA. Ordinance 2018-555-E amended the City municipal code related to its CRAs. This legislation created new all-years subfunds to house both the operations and capital projects for each CRA.

Detailed information can be found in budget ordinance 2023-504-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 24. The amount is based on the fund's average cash balance and the anticipated interest rate.

EXPENDITURES

Operating Expenses

This category includes various administrative expenditures and \$2,841,538 in unallocated plan authorized expenditures which is set aside for future appropriation by the CRA board.

Transfers to Other Funds

This category houses a \$2,500 transfer to the General Fund – GSD (SF 00111) to pay for the CRA annual independent audit.

Arlington CRA Trust
Subfund - 10806

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Property Taxes	2,129,222	2,322,803	2,751,244	18.4%	428,441
Miscellaneous Revenue	22,999	50,004	150,647	201.3%	100,643
Transfers From Other Funds	2,283	0	0		0
TOTAL REVENUE	2,154,504	2,372,807	2,901,891	22.3%	529,084
EXPENDITURES					
Personnel Expenses	81,439	80,330	82,338	2.5%	2,008
Operating Expenses	122,508	2,289,977	2,817,053	23.0%	527,076
Transfers to Other Funds	2,500	2,500	2,500	0.0%	0
TOTAL EXPENDITURES	206,447	2,372,807	2,901,891	22.3%	529,084

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
Full Time Positions	0	0	0
Part Time Hours	1,000	1,000	0

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 2023-504-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 24. The amount is based on the fund's average cash balance and the anticipated interest rate.

EXPENDITURES

Personnel Expenses

This category includes costs associated with part-time employee(s).

Operating Expenses

This category includes various administrative expenditures, funding for the College Park infrastructure development grant of \$400,000 and \$2,279,222 in unallocated plan authorized expenditures which is set aside for future appropriation by the CRA board.

Transfers to Other Funds

This category houses a \$2,500 transfer to the General Fund – GSD (SF 00111) for the cost of the annual independent financial audit of the CRA.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

Kids Hope Alliance Fund
Subfund - 10901

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Miscellaneous Revenue	48,516	139,889	244,571	74.8%	104,682
Transfers From Other Funds	38,245,553	44,601,284	53,933,099	20.9%	9,331,815
TOTAL REVENUE	38,294,069	44,741,173	54,177,670	21.1%	9,436,497
EXPENDITURES					
Personnel Expenses	4,136,442	4,676,664	4,783,636	2.3%	106,972
Operating Expenses	1,556,640	1,596,855	1,540,291	(3.5%)	(56,564)
Capital Outlay	0	2	2	0.0%	0
Debt Service	406,163	463,892	407,709	(12.1%)	(56,183)
Grants, Aids & Contributions	30,386,924	0	0		0
Transfers to Other Funds	1,329,322	478,000	478,000	0.0%	0
Other Uses	(30,468)	37,525,760	46,968,032	25.2%	9,442,272
TOTAL EXPENDITURES	37,785,023	44,741,173	54,177,670	21.1%	9,436,497

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
Full Time Positions	42	42	0
Part Time Hours	107,100	107,100	0

KIDS HOPE ALLIANCE FUND SUBFUND 10901

BACKGROUND

Municipal Code Section 77.103

The [Kids Hope Alliance](#) 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

\$3.3 million has been provided to expand after-school and summer programming and \$1.5 million was included for a new case management services partnership which will serve students through mentoring, family support and academic enrichment.

REVENUE

Miscellaneous Revenue

This category contains the FY24 anticipated interest income.

Transfers from Other Funds

This amount represents the transfer from the General Fund – General Services District (SF 00111) required to balance the fund.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase in this category is mainly due to pay increases effective October 1st, 2023, related to collective bargaining.

Operating Expenses

This category is made of various small and several large expenditures, including \$375,331 in professional services, \$364,820 in computer system maintenance and security costs, \$341,408 in facility costs and utilities. The net decrease is being driven by the removal of \$68,724 in FY 23 one-time funding for IT equipment replacements.

Debt Service

This category includes the required debt service payment for the Don Brewer Center.

Transfers to Other Funds

This category includes transfers of \$428,000 to the KHA Trust Fund (SF 10904) and \$50,000 to the Youth Travel Trust Fund (SF 10905).

Other Uses

This amount represents the total FY 24 program funding. Due to City Council member conflicts, KHA program funding is placed in a contingency to be appropriated as part of separate legislation. Details on the essential service program funding can be found on the [legislative services](#) site as part of ordinance 2023-511-E schedule M.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

Kids Hope Alliance Trust Fund
Subfund - 10904

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Miscellaneous Revenue	30	0	0		0
Transfers From Other Funds	200,000	428,000	428,000	0.0%	0
TOTAL REVENUE	200,030	428,000	428,000	0.0%	0
EXPENDITURES					
Operating Expenses	0	1	1	0.0%	0
Grants, Aids & Contributions	337,425	427,999	427,999	0.0%	0
TOTAL EXPENDITURES	337,425	428,000	428,000	0.0%	0

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

KIDS HOPE ALLIANCE TRUST FUND SUBFUND 10904

BACKGROUND

Municipal Code Section 111.850-Part A

Code Section 111.850-Part A created a trust fund account to be known as the Kids Hope Alliance Trust Fund. The Chief Executive Officer ("CEO") of the Kids Hope Alliance ("Board") shall deposit into the fund all donations and contributions of money, including gifts and grants, received for use toward achieving the purposes, functions and goals set forth in the Essential Services Plan for Kids and Chapter 77, Ordinance Code. All such donations and contributions shall be accounted for separately within the fund by the CEO. All sums placed into the fund, which shall include all interest earned or accrued thereon, shall be appropriated by the Council prior to expenditure, and shall be utilized for operating, maintaining, and improving the Essential Services Plan for Kids provided in Chapter 77, Ordinance Code, and to provide funding for the Board's mini-grant program. This is an "all years" fund.

SERVICE LEVELS

Additional funding of \$228,000 was provided in FY 24 in order to provide additional services in the community.

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. The FY 24 budget includes a one-time additional funding of \$228,000 for small providers.

EXPENDITURES

Grants, Aids & Contributions

This category includes funding to support the Essential Services Plan for Kids Program.

Youth Travel Trust - KHA
Subfund - 10905

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Miscellaneous Revenue	657	0	0		0
Transfers From Other Funds	0	50,000	50,000	0.0%	0
TOTAL REVENUE	657	50,000	50,000	0.0%	0
EXPENDITURES					
Grants, Aids & Contributions	42,172	50,000	50,000	0.0%	0
TOTAL EXPENDITURES	42,172	50,000	50,000	0.0%	0

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
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 2023-2024.

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 2021-2022	Adopted FY 2022-2023	Approved FY 2023-2024	Change From Prior Year	
				Percent	Dollar
REVENUE					
Transfers From Other Funds	0	0	350,850		350,850
TOTAL REVENUE	0	0	350,850		350,850
EXPENDITURES					
Other Uses	0	0	350,850		350,850
TOTAL EXPENDITURES	0	0	350,850		350,850

AUTHORIZED POSITION CAP

	Adopted FY 2022-2023	Approved FY 2023-2024	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

JACKSONVILLE UPWARD MOBILITY PROGRAM SUBFUND 10906

BACKGROUND

Code Chapter 180 and 111.630

Note: library.municode.com has not been updated for this legislation as of 11/3/23.

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

Other Uses

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

Better Jacksonville Trust Fund BJP
Subfund - 11001

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Other Taxes	120,114,064	101,657,123	112,334,411	10.5%	10,677,288
Miscellaneous Revenue	421,259	0	421,259		421,259
TOTAL REVENUE	120,535,323	101,657,123	112,755,670	10.9%	11,098,547
EXPENDITURES					
Debt Service	65,497,046	101,657,123	112,755,670	10.9%	11,098,547
TOTAL EXPENDITURES	65,497,046	101,657,123	112,755,670	10.9%	11,098,547

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

BETTER JACKSONVILLE TRUST FUND BJP SUBFUND 11001

BACKGROUND

Municipal Code Chapter 761

This subfund was established to house the financial details related to the Better Jacksonville Plan (BJP). The Better Jacksonville Plan was approved by voters in 2001 and is a \$2.25 billion comprehensive growth management program that provides road and infrastructure improvements, environmental preservation, targeted economic development and new and improved public facilities funded by a half-cent sales tax. The various projects and programs funded by The Better Jacksonville Plan are administered by the City of Jacksonville, the JEA, and the Jacksonville Transportation Authority in cooperation with the Florida Department of Transportation. This is an all years subfund and as such prior year budgetary adjustments are part of the new-year proposal.

REVENUE

Other Taxes

This represents a portion of the FY 24 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 net increase is due to the restructuring of the 2012 and 2012A BJP bonds to pay off these bond issues four years early on 10/01/2026 instead of 10/01/2030.

Huguenot Park
Subfund - 11301

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Charges for Services	921,503	880,000	880,000	0.0%	0
Miscellaneous Revenue	11,037	11,219	8,755	(22.0%)	(2,464)
Transfers From Other Funds	79,742	191,096	303,299	58.7%	112,203
TOTAL REVENUE	1,012,282	1,082,315	1,192,054	10.1%	109,739
EXPENDITURES					
Personnel Expenses	599,222	618,919	709,617	14.7%	90,698
Operating Expenses	294,182	344,102	363,143	5.5%	19,041
Capital Outlay	0	2	2	0.0%	0
Other Uses	119,292	119,292	119,292	0.0%	0
TOTAL EXPENDITURES	1,012,697	1,082,315	1,192,054	10.1%	109,739

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
Full Time Positions	10	10	0
Part Time Hours	1,529	1,529	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

The anticipated increase in the tourist development tax has resulted in more funding available for the various Plan Components.

REVENUE

Other Taxes

This category includes the estimated 2 Cent Tourist Development Tax collections for FY 24. The large increase is being driven by the post-Covid economic recovery seen in the Tourist Development Tax or Bed Tax.

Miscellaneous Revenue

This category represents anticipated interest income for FY 24. The amount is based on the fund's average cash balance and the anticipated interest rate.

Fund Balance Appropriation

Funding appropriated to balance the fund in FY 23 has been removed.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits. The net increase is due to pay increases effective October 1st, 2023 related to collective bargaining, as well as pay increases provided in FY 23.

Operating Expenses

This category contains various small operating costs as well as trust fund authorized expenditures, which makes up \$10.12 million of the total budget and accounts for \$1.17 million of the increase from the prior year. A breakdown of the expense budget for the TDC can be found in budget ordinance 2023-0504-E schedule W.

Transfers to Other Funds

The FY 24 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.

Kathryn A Hanna Park Improvement
Subfund - 11302

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Charges for Services	2,755,555	2,525,000	2,685,000	6.3%	160,000
Miscellaneous Revenue	125,622	110,830	156,411	41.1%	45,581
Transfers From Other Funds	19,141	0	0		0
TOTAL REVENUE	2,900,318	2,635,830	2,841,411	7.8%	205,581
EXPENDITURES					
Personnel Expenses	967,017	997,099	1,117,423	12.1%	120,324
Operating Expenses	868,463	1,221,413	1,265,147	3.6%	43,734
Capital Outlay	0	2	2	0.0%	0
Transfers to Other Funds	0	240,000	281,523	17.3%	41,523
Other Uses	177,316	177,316	177,316	0.0%	0
TOTAL EXPENDITURES	2,012,796	2,635,830	2,841,411	7.8%	205,581

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
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

Service levels for this subfund are unchanged for fiscal year 2023-2024.

REVENUE

Charges for Services

This category includes estimated revenue for camper rentals, entrance fees and annual passes. The change in this category is driven by expected increases in all areas during FY 24, based on FY 23 trends.

Miscellaneous Revenue

This category includes various estimated revenue sources, including miscellaneous sales and charges, commissions, facility rental fees, overtime reimbursement charges, and anticipated interest earnings for FY 24. The change in this category is driven by several factors, the largest of which is an expected increase of \$30,000 in anticipated interest earnings for FY 24.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase in this category is mainly due to pay increases effective October 1st, 2023 related to collective bargaining, as well as pay increases provided in FY 23.

Operating Expenses

This category includes various expenditures, the largest of which include \$362,532 in building maintenance and utilities charges, \$330,327 in repairs and maintenance (including supplies), \$136,948 in security/guard services, and \$103,391 in fleet charges. The change in this category is driven by numerous factors, the largest of which includes increases of \$24,836 in insurance charges and \$17,331 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 24.

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 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Charges for Services	104,134	115,000	110,000	(4.3%)	(5,000)
Miscellaneous Revenue	152	463	559	20.7%	96
TOTAL REVENUE	104,285	115,463	110,559	(4.2%)	(4,904)
EXPENDITURES					
Operating Expenses	123,869	115,463	110,559	(4.2%)	(4,904)
Capital Outlay	2,068	0	0		0
TOTAL EXPENDITURES	125,937	115,463	110,559	(4.2%)	(4,904)

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
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 2023-2024.

REVENUE

Charges for Services

This amount represents the anticipated revenue for boat registration fees in FY 24.

Miscellaneous Revenue

This category represents anticipated interest income for FY 24.

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 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Charges for Services	45,095	111,000	85,000	(23.4%)	(26,000)
Miscellaneous Revenue	1,019	4,500	5,801	28.9%	1,301
Transfers From Other Funds	1,302,467	1,313,736	1,373,180	4.5%	59,444
TOTAL REVENUE	1,348,581	1,429,236	1,463,981	2.4%	34,745
EXPENDITURES					
Personnel Expenses	539,801	616,515	629,747	2.1%	13,232
Operating Expenses	626,249	633,088	654,601	3.4%	21,513
Capital Outlay	0	2	2	0.0%	0
Other Uses	179,631	179,631	179,631	0.0%	0
TOTAL EXPENDITURES	1,345,682	1,429,236	1,463,981	2.4%	34,745

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
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 2023-2024.

REVENUE

Charges for Services

The category represents estimated revenue for organized event charges, summer camp programming and entrance fees. The change in this category is due to reductions in budgeted revenues in all areas based on FY 23 trends.

Miscellaneous Revenue

The category represents miscellaneous sales and charges related to aquatic activities and anticipated interest earnings for FY 24. The change in this category is driven by the addition of anticipated interest earnings due to the balance of the subfund during FY 23.

Transfers From Other Funds

This amount represents the transfer from General Fund – General Services District (SF 00111) to balance the subfund.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits. The net increase in this category is mainly due to pay increases effective October 1st, 2023 related to collective bargaining.

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 almost entirely driven by a \$27,183 net increase in insurance costs, although this is somewhat offset by various small reductions in other areas.

Other Uses

This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged from the prior year.

Cecil Commerce Center
Subfund - 11312

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Charges for Services	1,260	1,250	1,250	0.0%	0
Miscellaneous Revenue	3,606,234	2,768,547	3,452,576	24.7%	684,029
TOTAL REVENUE	3,607,494	2,769,797	3,453,826	24.7%	684,029
EXPENDITURES					
Operating Expenses	2,683,818	2,765,914	3,044,943	10.1%	279,029
Debt Service	0	0	405,000		405,000
Other Uses	3,883	3,883	3,883	0.0%	0
TOTAL EXPENDITURES	2,687,701	2,769,797	3,453,826	24.7%	684,029

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
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 2023-2024.

REVENUE

Charges for Services

This category includes the FY 24 estimated hunting, fishing, and archery fee revenue.

Miscellaneous Revenue

This category includes the estimated investment pool income, rental revenue from City facilities at Cecil Commerce Center and the appropriation of available revenue from the sale of real property.

EXPENDITURES

Operating Expenses

This category includes \$2.35 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 \$155,330 and miscellaneous insurance costs associated with the facility of \$297,046. The change in this category is primarily driven by an increase of \$247,558 in professional services for FY 24.

Debt Service

This category houses the debt service costs associated with the Cecil Commerce Center Mega Site debt funding approved by City Council on ordinances 2023-212-E and 2023-310-E.

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 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Miscellaneous Revenue	74,581	1,644,864	0	(100.0%)	(1,644,864)
Transfers From Other Funds	1,250,000	1,250,000	250,000	(80.0%)	(1,000,000)
TOTAL REVENUE	1,324,581	2,894,864	250,000	(91.4%)	(2,644,864)
EXPENDITURES					
Operating Expenses	65,147	6,141,221	141,000	(97.7%)	(6,000,221)
Capital Outlay	(74,008)	0	0		0
Other Uses	0	(3,246,357)	109,000	(103.4%)	3,355,357
TOTAL EXPENDITURES	(8,861)	2,894,864	250,000	(91.4%)	(2,644,864)

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
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 – GSD (SF 00111) as part of the local share obligations.

EXPENDITURES

Operating Expenses

Funding is being placed in a trust fund authorized expenditures account for anticipated FY 24 beach renourishment costs.

Other Uses

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

Animal Care and Protective Services Programs
Subfund - 11501

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Charges for Services	803,813	801,720	811,720	1.2%	10,000
Fines and Forfeits	10,068	25,000	15,000	(40.0%)	(10,000)
Miscellaneous Revenue	736	0	0		0
Transfers From Other Funds	2,787	221,378	229,345	3.6%	7,967
TOTAL REVENUE	817,404	1,048,098	1,056,065	0.8%	7,967
EXPENDITURES					
Personnel Expenses	105,208	102,198	110,960	8.6%	8,762
Operating Expenses	749,812	945,900	945,105	(0.1%)	(795)
TOTAL EXPENDITURES	855,019	1,048,098	1,056,065	0.8%	7,967

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
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 2023-2024.

REVENUE

Charges for Services

This category includes the revenue in animal licenses and permits and animal adoption fees. The change in this category is driven by an anticipated increase in animal licenses and permits revenue.

Fines and Forfeits

This amount represents anticipated spay and neuter forfeited deposits in FY 24.

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. The net increase in this category is partially due to the pay increases effective October 1st, 2023 related to collective bargaining, as well as pay changes resulting from normal operations.

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
Subfund - 11507

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Fines and Forfeits	295,482	324,000	270,000	(16.7%)	(54,000)
Miscellaneous Revenue	22,368	11,528	27,274	136.6%	15,746
TOTAL REVENUE	317,849	335,528	297,274	(11.4%)	(38,254)
EXPENDITURES					
Grants, Aids & Contributions	178,297	335,528	297,274	(11.4%)	(38,254)
TOTAL EXPENDITURES	178,297	335,528	297,274	(11.4%)	(38,254)

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
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 24.

Miscellaneous Revenue

This category represents anticipated interest income for FY 24. 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	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Miscellaneous Revenue	559	0	0		0
Transfers From Other Funds	57,368	59,089	60,862	3.0%	1,773
TOTAL REVENUE	57,927	59,089	60,862	3.0%	1,773
EXPENDITURES					
Operating Expenses	14,950	37,998	32,000	(15.8%)	(5,998)
Other Uses	0	21,091	28,862	36.8%	7,771
TOTAL EXPENDITURES	14,950	59,089	60,862	3.0%	1,773

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

JACKSONVILLE VETERANS MEMORIAL TRUST SUBFUND 11518

BACKGROUND

Municipal Code Section 111.245 and 122.102(d)

Ordinance 2019-095-E approved an agreement between the City and VyStar Credit Union for Naming Rights of the Jacksonville Veterans Memorial Arena, as part of that agreement 10% of the annual naming rights revenue received by the City must be placed in this fund to be used to support veterans' programs and initiatives. A newly created Veterans Council of Duval County was established to evaluate eligible programs and initiatives and make recommendations for funding. By April 1 of each year, the Veterans Council of Duval County is required to provide to the City a list of veterans programs and dollar amounts to be included in the annual budget.

REVENUE

Transfer From Other Funds

This amount represents a transfer from the City Venues – City fund (SF 47101) required by the VyStar naming rights agreement. The amount is the required 10% of the annual naming rights revenue per the agreement with VyStar.

EXPENDITURES

Operating Expenses

This category contains the funding being provided to the [Veterans Council of Duval County](#) for mini grants.

Other Uses

The remaining balance is being placed into a contingency for future appropriation by Council.

General Trust and Agency - Carryforward Council Appropriated
Subfund - 11526

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
State Shared Revenue	345,125	345,124	0	(100.0%)	(345,124)
Fines and Forfeits	157,030	0	0		0
Miscellaneous Revenue	(32,955)	0	0		0
Transfers From Other Funds	100,000	499,000	422,000	(15.4%)	(77,000)
TOTAL REVENUE	569,200	844,124	422,000	(50.0%)	(422,124)
EXPENDITURES					
Personnel Expenses	36,319	0	0		0
Operating Expenses	3,750	0	0		0
Grants, Aids & Contributions	144,575	499,000	422,000	(15.4%)	(77,000)
Transfers to Other Funds	0	345,124	0	(100.0%)	(345,124)
TOTAL EXPENDITURES	184,645	844,124	422,000	(50.0%)	(422,124)

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

GENERAL TRUST AND AGENCY CARRYFORWARD COUNCIL APPROPRIATED SUBFUND 11526

BACKGROUND

This fund houses a wide variety of restricted revenue sources including the litter trust fund, cardroom taxes and hurricane public shelter fees.

This all-years fund is not part of the annual budget process but is included in FY 24 as a result of an amendment by the City Council to provide funding for “Generational Small Business Legacy Turnaround” initiative in the Myrtle / Moncrief area of Jacksonville. This item was included in the City Council priorities legislation 2023-149-E which can be accessed via [City of Jacksonville - Legislation \(legistar.com\)](https://legistar.com/locations/city-of-jacksonville)

REVENUE

Transfer From Other Funds

This is a transfer from the General Fund – GSD (SF 00111).

EXPENDITURES

Grants, Aids and Contributions

This is the funding discussed above.

General Trust and Agency
Subfund - 11528

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Miscellaneous Revenue	232,000	200,000	200,000	0.0%	0
Transfers From Other Funds	600,000	200,000	600,000	200.0%	400,000
Fund Balance Appropriation	136,000	0	0		0
TOTAL REVENUE	968,000	400,000	800,000	100.0%	400,000
EXPENDITURES					
Operating Expenses	177,375	400,000	800,000	100.0%	400,000
TOTAL EXPENDITURES	177,375	400,000	800,000	100.0%	400,000

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
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

For FY 24, additional funding of \$400,000 is being provided to the Mental Health Offender Program from the General Fund (SF 00111).

REVENUE

Miscellaneous Revenue

This amount represents a contribution from Florida Blue for the city wellness and fitness program pursuant to the City's health insurance contract.

Transfer From Other Funds

The General Fund – GSD (FD 00111) has provided funding for the mental health offender program.

EXPENDITURES

Operating Expenses

This category includes funding for both programs through professional and contractual services with various organization(s), including \$200,000 for the operation of the city's wellness and fitness program, and \$600,000 for the Mental Health Offender Program.

Art In Public Places Trust
Subfund - 11532

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Transfers From Other Funds	331,034	964,161	615,022	(36.2%)	(349,139)
TOTAL REVENUE	331,034	964,161	615,022	(36.2%)	(349,139)
EXPENDITURES					
Operating Expenses	6,950	88,412	123,004	39.1%	34,592
Capital Outlay	(66,766)	875,749	492,018	(43.8%)	(383,731)
TOTAL EXPENDITURES	(59,816)	964,161	615,022	(36.2%)	(349,139)

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
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 – GSD (SF 00111) for the CIP vertical construction.

EXPENDITURES

Operating Expenses

This represents the non-capital funding provided including \$61,502 for both professional services and miscellaneous services and charges.

Capital Outlay

This amount represents capital funding set aside to purchase public art. The decrease is being driven by the removal of a City Council added FY 23 onetime contribution.

Restore Endangered Historic Adaptable Buildings
Subfund - 11560

	Actuals FY 2021-2022	Adopted FY 2022-2023	Approved FY 2023-2024	Change From Prior Year	
				Percent	Dollar
REVENUE					
Transfers From Other Funds	0	0	500,000		500,000
TOTAL REVENUE	0	0	500,000		500,000
EXPENDITURES					
Grants, Aids & Contributions	0	0	500,000		500,000
TOTAL EXPENDITURES	0	0	500,000		500,000

AUTHORIZED POSITION CAP

	Adopted FY 2022-2023	Approved FY 2023-2024	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

RESTORE ENDANGERED HISTORIC ADAPTABLE BUILDINGS SUBFUND 11560

BACKGROUND

Municipal Code Section: 111.909

During fiscal year 2022-2023 ordinance 2023-316-E passed that created the Restore Endangered Historic Adaptable Buildings special revenue fund. The fund was established to pay for the repair, rehabilitation and restoration of non-residential income-producing historic buildings, mixed use historic buildings and historic buildings owned by non-for-profit organizations.

This all-years fund is not part of the annual budget process but is included in FY 24 as a result of an amendment by the City Council.

REVENUE

Transfer From Other Funds

This is a transfer from the General Fund – GSD (SF 00111).

EXPENDITURES

Grants, Aids and Contributions

This is the funding discussed above.

Building Inspection
Subfund - 15104

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Permits, Fees and Special Assessments	21,829,523	18,557,365	18,198,500	(1.9%)	(358,865)
Charges for Services	2,404,602	2,072,258	2,096,443	1.2%	24,185
Fines and Forfeits	620,295	388,620	392,000	0.9%	3,380
Miscellaneous Revenue	143,690	216,934	495,588	128.5%	278,654
Transfers From Other Funds	291,472	0	0		0
Fund Balance Appropriation	0	0	694,733		694,733
TOTAL REVENUE	25,289,582	21,235,177	21,877,264	3.0%	642,087
EXPENDITURES					
Personnel Expenses	14,884,701	15,604,310	16,755,700	7.4%	1,151,390
Operating Expenses	3,304,789	3,582,644	4,091,831	14.2%	509,187
Capital Outlay	7,143	12,002	2	(100.0%)	(12,000)
Transfers to Other Funds	0	750,000	0	(100.0%)	(750,000)
Other Uses	1,029,731	1,286,221	1,029,731	(19.9%)	(256,490)
TOTAL EXPENDITURES	19,226,363	21,235,177	21,877,264	3.0%	642,087

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
Full Time Positions	174	178	4
Part Time Hours	6,500	6,500	0

BUILDING INSPECTION SUBFUND 15104

BACKGROUND

Municipal Code Section 320.409

Florida State Statute 166.222

The Building Inspection fund houses the finances of the Building and Inspection Division within Planning and Development, the activity within Fire and Rescue which deals with new construction fire plans review and the portion of the Developmental Services Division within Planning and Development that supports new construction. The activities within this fund primarily ensure the safety of buildings and related landscapes and are responsible for ensuring that existing and future developments and construction comply with the Florida Building Code and local ordinances. The activities include performing inspections and enforcing fire, building, electrical, plumbing, mechanical, and other related city codes. The activities also include performing reviews of various permit applications and plans examination.

SERVICE LEVELS

Due to increased workload, four positions were added to the Building Inspection subfund.

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 primarily driven by a \$400,000 decrease in building inspection fees based on FY 23 trends, although this is somewhat offset by small increases in other areas.

Charges for Services

This category houses the various non-inspection fees collected by this fund, including those for fire plans review, zoning and rezoning, re-inspection, site development review, and plat fees. The change in this category is primarily driven by an increase in anticipated subdivision regulation fees for FY 24.

Fines and Forfeits

This category includes fines issued for various reinstatement fees and code violations.

Miscellaneous Revenue

This category includes revenues from the sales of printed materials such as books, maps, and regulations as well as anticipated interest earnings. The change in this category is primarily driven by an increase of \$283,654 in anticipated interest earnings for FY 24, although this is slightly offset by a small reduction in expected revenue from the sales of printed materials.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits. The net increase in this category is mainly due to pay increases effective October 1st, 2023 related to collective bargaining, as well as costs associated with the additional positions as detailed in the Authorized Position Cap section.

Operating Expenses

This category is made of various small items and several large expenditures, including \$1.08 million in fleet vehicle costs, \$1.01 million in computer system maintenance and security costs, \$570,692 in facility costs, and \$385,453 in legal charges. The change in this category is driven by several factors, the largest of which are increases of \$338,113 in fleet vehicle costs and \$100,000 in building and equipment repair costs.

Capital Outlay

The capital outlay funding provided in FY 23 has been removed for FY 24.

Transfers to Other Funds

This transfer was included in the FY 23 budget for certain capital projects contained in the CIP for the Ed Ball building. This transfer has been removed for FY 24.

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 four positions to assist with increased workload: One Fire Lieutenant Prevention position was added for the Fire Rescue activity. A total of three positions were added for the Building and Inspection Division: one Building Code Enforcement Assistant Supervisor, one Building Code Enforcement Coordinator, and one Building Inspection Assistant Supervisor. Part-time hours are unchanged.

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Veterinary Services
Subfund - 15106

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Charges for Services	173,992	191,000	191,000	0.0%	0
Miscellaneous Revenue	5,164	0	0		0
TOTAL REVENUE	179,155	191,000	191,000	0.0%	0
EXPENDITURES					
Operating Expenses	184,487	191,000	191,000	0.0%	0
TOTAL EXPENDITURES	184,487	191,000	191,000	0.0%	0

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

VETERINARY SERVICES SUBFUND 15106

BACKGROUND

Municipal Code Section 111.455

Ordinance 2010-527-E grants the Animal Care and Protective Services Division authority to oversee the Veterinary Services Trust Fund. Revenues are derived from a portion of animal licenses and permits to support impounded and distressed animals. This is an all years subfund, which means once dollars are appropriated, the appropriation stays in place from year to year rather than lapsing.

SERVICE LEVELS

Service levels for this fund are unchanged for fiscal year 2023-2024.

REVENUE

Charges for Services

This category includes revenue from animal licenses and permits, and animal control medical fees.

EXPENDITURES

Operating Expenses

This category represents funding for veterinary chemicals and drugs. This account 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 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Charges for Services	0	1	1	0.0%	0
Miscellaneous Revenue	68,434	86,388	174,392	101.9%	88,004
Transfers From Other Funds	3,596	178,721	306,642	71.6%	127,921
TOTAL REVENUE	72,030	265,110	481,035	81.4%	215,925
EXPENDITURES					
Personnel Expenses	128,759	209,637	281,335	34.2%	71,698
Operating Expenses	25,680	55,473	49,697	(10.4%)	(5,776)
Capital Outlay	0	0	150,003		150,003
TOTAL EXPENDITURES	154,439	265,110	481,035	81.4%	215,925

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
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

Additional funding of \$150,000 was provided to refresh and upgrade audio-visual equipment for the library conference facilities in FY 24.

REVENUE

Miscellaneous Revenue

This category includes the anticipated facility rental revenue for the conference facility. The increase in this category is due to an expected increase of \$88,004 in rental revenue for library conference facilities in FY 24.

Transfer From Other Funds

This amount represents a contribution from the General Fund/General Services District (00111) to balance the budget.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits. The net increase in this category is driven by pay increases effective October 1st, 2023 related to collective bargaining, as well as personnel changes and pay increases that occurred during FY 23.

Operating Expenses

This category is made of various small items, the largest of which is \$29,850 for security & guard services contract costs. The change in this category is driven by the movement of \$16,588 for janitorial services contract costs out of this fund into the General Fund – General Services District (SF 00111). This was mostly offset by an increase of \$10,923 in security guard services contract costs.

Capital Outlay

This funding was provided in FY 24 to refresh and upgrade audio-visual equipment for the library conference facilities.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged from the prior year.

Opioid Settlement Fund
Subfund - 15111

	Actuals FY 2021-2022	Adopted FY 2022-2023	Approved FY 2023-2024	Change From Prior Year	
				Percent	Dollar
REVENUE					
Miscellaneous Revenue	0	0	345,645		345,645
TOTAL REVENUE	0	0	345,645		345,645
EXPENDITURES					
Personnel Expenses	0	0	298,604		298,604
Operating Expenses	0	0	47,041		47,041
Transfers to Other Funds	0	0	0		0
TOTAL EXPENDITURES	0	0	345,645		345,645

AUTHORIZED POSITION CAP

	Adopted FY 2022-2023	Approved FY 2023-2024	Change
Full Time Positions	0	2	2
Part Time Hours	0	1,320	1,320

OPIOID SETTLEMENT FUND SUBFUND 15111

BACKGROUND

Municipal Code Section 111.265

The fund provides for the use of opioid settlement proceed revenue under the established framework of the unified plan as established by Ordinance 2021-659-E. 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 2022-840-E authorized positions and operating funding within Jacksonville Fire and Rescue (JFRD) to be covered by this revenue source.

SERVICE LEVELS

This fund is newly added for the FY 24 Budget Cycle, pursuant to the above-referenced ordinances. Two positions were moved into this fund from the General Fund for FY 24.

REVENUE

Miscellaneous Revenue

This represents the settlement revenue necessary to cover JFRD opioid settlement activity costs for FY24.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits.

Operating Expenses

This category is made of various small items, including \$40,000 for hardware software maintenance and licensing costs and \$5,340 in fleet costs.

AUTHORIZED POSITION CAP

Two previously authorized positions were moved out of the JFRD general fund budget into this fund during the FY 24 budget process.

Court Cost Courthouse Trust
Subfund - 15202

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Charges for Services	3,014,080	2,870,070	2,274,755	(20.7%)	(595,315)
Miscellaneous Revenue	5,934	0	0		0
TOTAL REVENUE	3,020,014	2,870,070	2,274,755	(20.7%)	(595,315)
EXPENDITURES					
Operating Expenses	1,037,488	905,600	568,689	(37.2%)	(336,911)
Debt Service	1,826,559	1,964,470	1,706,066	(13.2%)	(258,404)
TOTAL EXPENDITURES	2,864,047	2,870,070	2,274,755	(20.7%)	(595,315)

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

COURT COST COURTHOUSE TRUST SUBFUND 15202

BACKGROUND

Municipal Code Section 111.380 and 634.102

As a result of Ordinance 2010-561, the State Court facilities surcharge was increased from \$15 to \$30. This surcharge is levied on non-criminal traffic violations and the criminal violations listed in Florida Statutes Section 318.17 to be used exclusively to fund maintenance and capital improvements associated with court facilities.

Municipal Code Section 634.102 states, no less than 25% of the \$30 fee shall be spent on maintenance. This is an "all-years" subfund, which means that once funds are appropriated, the appropriation stays in place from year to year rather than lapsing.

REVENUE

Charges for Services

This category includes the FY 24 anticipated court facilities surcharge revenue.

EXPENDITURES

Operating Expenses

This amount represents the building maintenance expense, of a minimum of 25% of budgeted revenues, as detailed above. The costs to maintain the courthouse complex reside in the public buildings internal service fund and are allocated to this subfund via an internal service charge. Any excess revenue over debt service costs is loaded into the Courthouse maintenance cost internal service charge.

Debt Service

This is the required FY 24 debt service costs associated with the Courthouse bond issue.

Recording Fees Technology
Subfund - 15203

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Charges for Services	2,096,763	2,459,963	1,449,215	(41.1%)	(1,010,748)
Miscellaneous Revenue	6,284	11,984	27,012	125.4%	15,028
Fund Balance Appropriation	0	222,341	298,088	34.1%	75,747
TOTAL REVENUE	2,103,047	2,694,288	1,774,315	(34.1%)	(919,973)
EXPENDITURES					
Operating Expenses	1,639,877	2,250,928	1,461,715	(35.1%)	(789,213)
Capital Outlay	214,324	443,360	312,600	(29.5%)	(130,760)
Other Uses	0	0	0		0
TOTAL EXPENDITURES	1,854,202	2,694,288	1,774,315	(34.1%)	(919,973)

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

RECORDING FEES TECHNOLOGY SUBFUND 15203

BACKGROUND

Municipal Code Section 111.388

Florida State Statute 28.24 and 29.008

Pursuant to Florida Statute 28.24(12)(e)(1), this fund receives \$2 for each page recorded by the Clerk of the Court into the Official Record. These funds are to be used on the technology costs for the State Courts, Office of the State's Attorney, and Public Defender's as outlined in Florida Statute 29.008(1)(f)(2). Funds are disbursed once the three parties mutually agree with the distribution of the funds.

SERVICE LEVELS

Service levels, for this fund, are unchanged for fiscal year 2023-2024.

REVENUE

Charges for Services

This category represents the estimated FY 24 technology recording fee tied to the recording of deeds and mortgages.

Miscellaneous Revenue

This category represents anticipated interest income for FY 24. The amount is based on the fund's average cash balance and the anticipated interest rate.

Fund Balance Appropriation

This category represents a fund balance appropriation to help fund the capital outlay below.

EXPENDITURES

Operating Expenses

The table below details the operating budget for each of the three parties.

	404,059	588,529	469,127	1,461,715
Expenditure	Courts	Public Defender's	Office of the State's Attorney	Total
IT Internal Service	178,042	13,079	287,683	478,804
Other Operating Items	5,000	8,450	4,654	18,104
Professional Services	80,000	99,000	120,000	299,000
Repairs and Maintenance	72,858	394,160	0	467,018
Software / Hardware Items Under \$1,000	58,904	25,000	10,000	93,904
Software / Hardware Licenses and Maint.	9,255	48,840	46,790	104,885

Capital Outlay

This category includes capital technology funding of \$10,000 for the Public Defender's, \$150,000 for the Office of the State's Attorney and \$152,600 within the Courts.

Duval County Teen Court Programs Trust
Subfund - 15204

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Charges for Services	307,623	304,130	263,451	(13.4%)	(40,679)
Miscellaneous Revenue	994	1,552	4,191	170.0%	2,639
Transfers From Other Funds	62,577	104,710	231,533	121.1%	126,823
Fund Balance Appropriation	0	74,464	0	(100.0%)	(74,464)
TOTAL REVENUE	371,194	484,856	499,175	3.0%	14,319
EXPENDITURES					
Personnel Expenses	341,163	354,813	373,500	5.3%	18,687
Operating Expenses	75,034	130,043	125,675	(3.4%)	(4,368)
TOTAL EXPENDITURES	416,197	484,856	499,175	3.0%	14,319

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
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 \$231,533 is being provided by the General Fund – GSD (SF 00111) to maintain existing program service levels.

REVENUE

Charges for Services

This category includes the estimated FY 24 revenues received from the \$3 fee charged pursuant to Florida Statute 938.19.

Miscellaneous Revenue

This category represents anticipated interest income for FY 24. 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 General Fund – GSD (SF 00111) is providing a contribution to maintain current service levels.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase in this category is mainly due to pay increases effective October 1st, 2023, related to collective bargaining and pension costs.

Operating Expenses

This category includes various small expenditures, the largest of which are \$98,750 in professional services and \$13,058 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 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Charges for Services	707,376	713,888	655,408	(8.2%)	(58,480)
Miscellaneous Revenue	3,048	39,000	28,052	(28.1%)	(10,948)
Transfers From Other Funds	11,482	726,343	1,629,546	124.3%	903,203
TOTAL REVENUE	721,905	1,479,231	2,313,006	56.4%	833,775
EXPENDITURES					
Personnel Expenses	483,208	529,342	538,549	1.7%	9,207
Operating Expenses	309,276	800,734	574,682	(28.2%)	(226,052)
Capital Outlay	35,477	83,155	119,155	43.3%	36,000
Grants, Aids & Contributions	0	66,000	1,080,620	1,537.3%	1,014,620
TOTAL EXPENDITURES	827,961	1,479,231	2,313,006	56.4%	833,775

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
Full Time Positions	9	9	0
Part Time Hours	0	0	0

COURT COSTS \$65 FEE FS: 939 185
SUBFUND 15213

BACKGROUND

Municipal Code Section 111.385

Florida State Statute 939.185

Florida Statute Section 939.185 authorize a \$65 fee on felony, misdemeanor, or criminal traffic offenses. This revenue is split into four separate activities which receive 25% of the total revenue: Legal Aid, Duval County Law Library, Juvenile Drug Court, and Judicial Support. Pursuant to Florida Statute, any remaining funding at year end will be transferred into the Judicial Support activity.

SERVICE LEVELS

A subsidy of \$1,196,243 is being provided by the General Fund – GSD (SF 00111) to maintain existing program service levels. Additional funding of \$433,303 has been provided by the General Fund – GSD (SF 00111) to enhance services including \$80,000 for the Juvenile Drug Court, \$83,155 in library materials for the Duval County Law Library, and \$270,148 for Jacksonville Area Legal Aid (JALA).

REVENUE

Charges for Services

This category represents estimated FY 24 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 24 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 General Fund – GSD (SF 00111) is providing a contribution to not only maintain current service levels but to enhance services, as discussed in the service levels section above.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase in this category is mainly due to pay increases effective October 1st, 2023, related to collective bargaining.

Operating Expenses

This category includes various small items and several large expenditures including \$163,852 in pass-through funding for the Jacksonville Area Legal Aid (JALA), and \$230,635 in professional and contractual services. The net decrease is being driven by the removal of FY 23 one time funding of \$197,000 for shelving and repairs for the Duval County Law Library.

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 [Jacksonville Area Legal Aid \(JALA\)](#).

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

Hazardous Waste Program - SQG
Subfund - 15302

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Charges for Services	423,452	426,332	452,330	6.1%	25,998
Miscellaneous Revenue	1,834	4,039	8,613	113.2%	4,574
Transfers From Other Funds	7,162	0	0		0
Fund Balance Appropriation	0	96,610	37,654	(61.0%)	(58,956)
TOTAL REVENUE	432,448	526,981	498,597	(5.4%)	(28,384)
EXPENDITURES					
Personnel Expenses	312,199	310,995	309,510	(0.5%)	(1,485)
Operating Expenses	80,474	130,804	103,905	(20.6%)	(26,899)
Other Uses	85,182	85,182	85,182	0.0%	0
TOTAL EXPENDITURES	477,855	526,981	498,597	(5.4%)	(28,384)

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
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 2023-2024.

REVENUE

Charges for Services

This amount represents revenue from hazardous waste fees collections and miscellaneous fees.

Miscellaneous Revenue

This category includes the anticipated interest earnings for FY 24.

Fund Balance Appropriation

Fund balance is being appropriated to balance the fund.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net decrease in this category is due to personnel changes during FY 23.

Operating Expenses

This category includes various small expenditures, the largest of which are \$42,818 in supervision allocation costs to the gas storage tank inspection fund, \$21,000 in employee travel and training, and \$18,700 in computer system maintenance and security costs. The change in this category is primarily due to a decrease of \$16,697 in computer system maintenance and security costs.

Other Uses

This category includes the annual charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

Tree Protection and Related Expenditures
Subfund - 15304

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Charges for Services	474,262	0	0		0
Miscellaneous Revenue	4,879,609	520,768	530,506	1.9%	9,738
Transfers From Other Funds	2,212	0	0		0
Fund Balance Appropriation	6,000,000	0	0		0
TOTAL REVENUE	11,356,083	520,768	530,506	1.9%	9,738
EXPENDITURES					
Personnel Expenses	75,843	84,384	94,115	11.5%	9,731
Operating Expenses	3,831,854	436,384	436,391	0.0%	7
TOTAL EXPENDITURES	3,907,697	520,768	530,506	1.9%	9,738

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
Full Time Positions	1	1	0
Part Time Hours	0	0	0

TREE PROTECTION AND RELATED EXPENDITURES SUBFUND 15304

BACKGROUND

Municipal Code Section 111.760

The City of Jacksonville's Tree Protection and Related Expenditures Trust Fund provides that protected trees are required to be conserved during the clearing of land for development purposes wherever and whenever reasonably possible. To the extent that protected trees are lost or destroyed, the developer mitigates their loss or destruction by planting replacement trees or by paying a monetary contribution to this fund. All monetary contributions are to be used exclusively for the planting trees, incidental landscaping and maintaining trees along the public rights-of-way and on public lands within Duval County.

Municipal code section 111.760 allows an appropriation of these funds for tree maintenance in any fiscal year cannot exceed twenty-five percent of the budgeted amount for tree maintenance within the Public Works Department.

SERVICE LEVELS

Service levels for this fund are unchanged for fiscal year 2023-2024.

REVENUES

Miscellaneous Revenue

This amount represents the appropriation of available revenue to offset the annually budgeted expenditures.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase in this category is mainly due to pay increases effective October 1st, 2023 related to collective bargaining.

Operating Expenses

This category includes several small expenditures, as well as \$435,924 in funding for tree maintenance which represents the 25% allowable funding as detailed above.

AUTHORIZED POSITION CAP

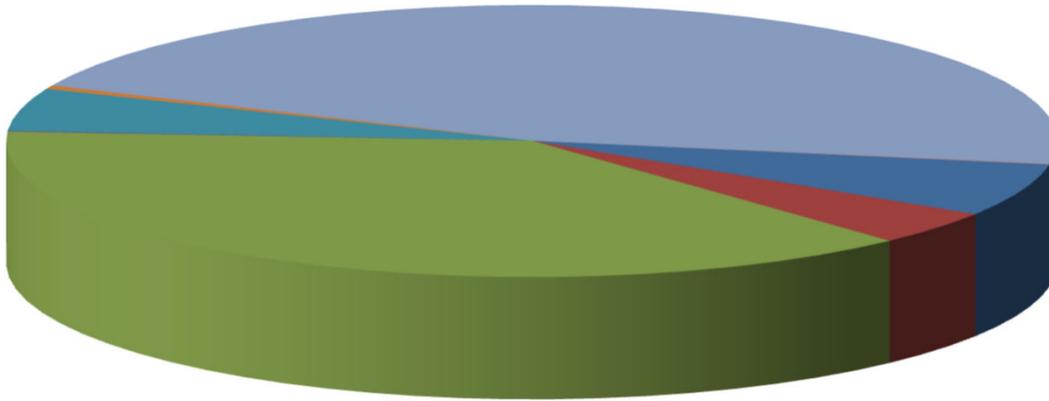
The authorized position cap is unchanged from the prior year.

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ENTERPRISE FUNDS

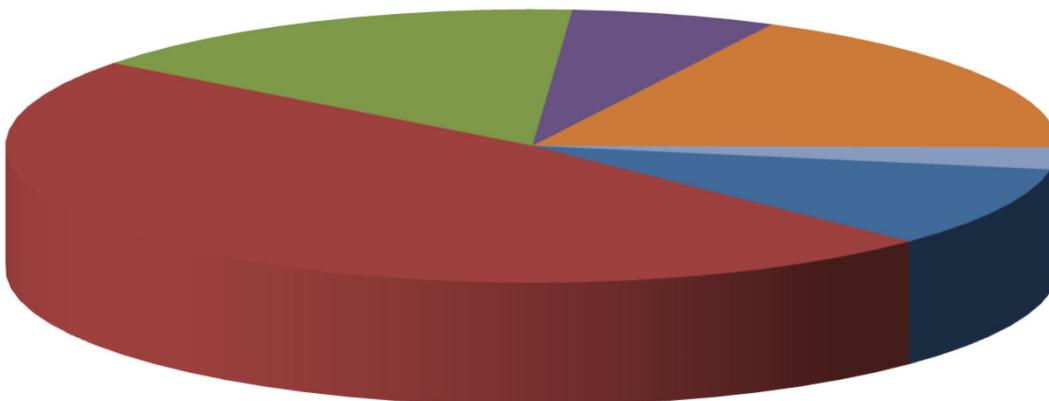
ENTERPRISE FUNDS

REVENUE BY CATEGORY



■ Other Taxes 6.3%	■ Permits, Fees and Special Assessments 4.1%
■ Charges for Services 38.0%	■ Fines and Forfeits .1%
■ Miscellaneous Revenue 5.0%	■ Other Sources .4%
■ Transfers From Other Funds 46.0%	■ Fund Balance Appropriation .1%

EXPENDITURES BY CATEGORY



■ Personnel Expenses 9.5%	■ Operating Expenses 48.0%
■ Debt Service 15.9%	■ Capital Outlay 6.3%
■ Grants, Aids & Contrib. .0%	■ Transfers to Other Funds 17.7%
■ Other Uses 2.6%	

ENTERPRISE FUNDS

Summary of Subfunds

SF	Description	Personnel Expenses	Operating Expenses	Debt Service	Capital Outlay	Grants, Aids & Contrib.	Transfers to Other Funds	Other Uses	Approved Budget
41102	Public Parking	2,186,389	2,028,945		324,262			306,011	4,845,607
42101	Motor Vehicle Inspection	297,706	49,317		1			52,426	399,450
43101	Solid Waste Disposal	9,923,487	101,787,787	2,923,389	1		27,668,961	2,623,590	144,927,215
43102	Contamination Assessment		136,850					283,280	420,130
43103	Landfill Closure	315,794	1,921,103		2			994,825	3,231,724
43105	Solid Waste General Capital Projects				1,550,000				1,550,000
43301	Solid Waste Facilities Mitigation							257,782	257,782
43302	Solid Waste Class III Mitigation							443,736	443,736
43303	SW Facilities Mitigation Projects						234,008		234,008
44101	Stormwater Service	9,157,240	12,366,274	477,086	2		11,220,697	658,005	33,879,304
44102	Stormwater Services - Capital Projects								11,220,697
45102	Equestrian Center - NFES Horse		543,518						543,518
46101	Sports Complex CIP			3,107,930			2,371,525		9,976,933
47101	City Venues - City		15,090,280		605,001		21,049,414		36,744,695
47102	City Venues - ASM	11,961,700	36,227,911						48,189,611
47103	Capital Projects - City Venues Surcharge				4,195,090				4,195,090
47105	City Venues - Debt Service			49,713,716				3,566,036	53,279,752
Total Enterprise Funds		33,842,316	170,151,985	56,222,121	22,392,534	0	62,544,605	9,185,691	354,339,252

Public Parking
Subfund - 41102

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Permits, Fees and Special Assessments	6,549	6,500	107,752	1,557.7%	101,252
Charges for Services	3,333,941	3,466,989	3,520,299	1.5%	53,310
Fines and Forfeits	459,124	436,534	361,624	(17.2%)	(74,910)
Miscellaneous Revenue	73,392	63,948	106,809	67.0%	42,861
Transfers From Other Funds	440,962	400,000	438,540	9.6%	38,540
Fund Balance Appropriation	0	0	310,583		310,583
TOTAL REVENUE	4,313,967	4,373,971	4,845,607	10.8%	471,636
EXPENDITURES					
Personnel Expenses	1,896,033	2,083,873	2,186,389	4.9%	102,516
Operating Expenses	1,361,273	1,756,956	2,028,945	15.5%	271,989
Capital Outlay	7,328	117,651	324,262	175.6%	206,611
Other Uses	306,011	415,491	306,011	(26.3%)	(109,480)
TOTAL EXPENDITURES	3,570,645	4,373,971	4,845,607	10.8%	471,636

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
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

The Office of Public Parking will continue transitioning from meters to kiosks with additional kiosk purchases. The Office plans to eventually accept credit cards for special event parking with purchases of handheld credit card readers. Funding has also been provided to replace security cameras at the Yates garage.

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. The increase is being driven by a newly instituted charge for City vehicle placards and an increase in the downtown scooter company permit revenue.

Charges for Services

This category includes monthly, daily, and special events parking fees, late fees, and collection fees.

Fines and Forfeits

This category includes parking fines and vehicle immobilization fees. This category also includes negative budget revenue lines for the police and fire pension fund contribution and the disabled trust fund contribution.

Miscellaneous Revenue

This category includes tenant revenue, estimated interest income and miscellaneous sales and charges. The increase is being driven by an increase in the anticipated FY24 interest income of \$22,415 and miscellaneous sales and charges of \$22,975.

Transfers From Other Funds

This amount represents a transfer from the General Fund – GSD to fund the City employee monthly parking discount for FY24.

Fund Balance Appropriation

Available fund balance is being used to fund FY24 one-time capital equipment purchases.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase in this category is mainly due to pay increases effective October 1st, 2023 related to collective bargaining and pension costs.

Operating Expenses

This category is made of various small items and several large expenditures including \$440,657 in insurance costs and premiums allocations, \$245,713 in repairs and maintenance, \$241,664 in hardware/software maintenance and licenses, \$210,371 in IT allocations, \$184,536 in guard service and

ADT allocations, and \$127,735 in credit card fees. The net increase is being driven by a \$255,109 increase in miscellaneous insurance, due to increases in the City's property insurance premium.

Capital Outlay

Funding has been provided to upgrade on-street meters, replace security cameras at the Yates garage and install additional payment kiosks.

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.

Motor Vehicle Inspection
Subfund - 42101

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Charges for Services	339,001	354,600	335,000	(5.5%)	(19,600)
Miscellaneous Revenue	677	1,460	3,479	138.3%	2,019
Transfers From Other Funds	4,776	0	0		0
Fund Balance Appropriation	0	21,711	60,971	180.8%	39,260
TOTAL REVENUE	344,454	377,771	399,450	5.7%	21,679
EXPENDITURES					
Personnel Expenses	226,624	277,455	297,706	7.3%	20,251
Operating Expenses	43,639	47,889	49,317	3.0%	1,428
Capital Outlay	0	1	1	0.0%	0
Other Uses	52,426	52,426	52,426	0.0%	0
TOTAL EXPENDITURES	322,689	377,771	399,450	5.7%	21,679

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
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 2023-2024.

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 24. The amount is based on the fund's average cash balance and the anticipated interest rate.

Fund Balance Appropriation

Available fund balance is being appropriated to balance the fund.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase in this category is mainly due to pay increases effective October 1st, 2023, related to collective bargaining and pension costs.

Operating Expenses

This category is made of various small items, the largest of which are internal service charges totaling \$34,240.

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 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Permits, Fees and Special Assessments	12,532,436	11,556,630	14,290,905	23.7%	2,734,275
Charges for Services	72,095,892	70,568,578	71,217,728	0.9%	649,150
Fines and Forfeits	6,782	2,500	5,000	100.0%	2,500
Miscellaneous Revenue	1,602,444	3,522,724	2,163,156	(38.6%)	(1,359,568)
Transfers From Other Funds	14,000,011	29,245,486	57,250,426	95.8%	28,004,940
TOTAL REVENUE	100,237,565	114,895,918	144,927,215	26.1%	30,031,297
EXPENDITURES					
Personnel Expenses	9,148,243	9,492,068	9,923,487	4.5%	431,419
Operating Expenses	73,412,769	81,274,846	101,787,787	25.2%	20,512,941
Capital Outlay	0	1	1	0.0%	0
Debt Service	2,718,485	2,559,546	2,923,389	14.2%	363,843
Transfers to Other Funds	44,859,596	18,945,867	27,668,961	46.0%	8,723,094
Other Uses	2,623,590	2,623,590	2,623,590	0.0%	0
TOTAL EXPENDITURES	132,762,682	114,895,918	144,927,215	26.1%	30,031,297

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
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

Funding of \$1.2 million has been provided to purchase three new garbage collection trucks.

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 \$44.2 million in residential solid waste user fees, \$11.9 million in commercial tipping fees, \$7.6 million in residential tipping fees, and \$7.3 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 24, revenue from the sale of recyclable products and other smaller miscellaneous items.

Transfers From Other Funds

This amount represents a loan from the General Fund – General Services District (Fund 00111) to balance the fund.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase in this category is mainly due to pay increases effective October 1st, 2023 related to collective bargaining.

Operating Expenses

This category represents most of the fund's expenses including, \$82.3 million in professional and contractual services of which: \$63.8 million represents garbage hauling services; \$15.6 million represents costs for the operation of Trail Ridge Landfill and \$2.7 million is for the processing and sale of residential recycling. Roughly \$5.9 million is allocated to internal services charges, of which \$5.0 million represents fleet services charges. The remaining \$19.6 million includes funding of \$12.0 million in landfill charges and \$1.1 million in miscellaneous services and charges for the treatment of landfill leachate. The net increase is mainly due to CPI rate adjustments, increased hauler rates, and increased fuel costs in the garbage and recycling contract of \$19.1 million.

Debt Service

This category represents principal and interest payments for debt funded capital projects.

Transfers to Other Funds

This category includes two loan payments to the General Fund – General Services District (Fund 00111). A loan payment of \$1,923,475 for the debt service on a \$9 million loan pursuant to Ordinance 2018-458-E, and \$25,745,486 which is a repayment of the FY 23 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	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Charges for Services	414,926	383,146	420,130	9.7%	36,984
Miscellaneous Revenue	10,202	0	0		0
TOTAL REVENUE	425,127	383,146	420,130	9.7%	36,984
EXPENDITURES					
Operating Expenses	26,347	159,480	136,850	(14.2%)	(22,630)
Other Uses	0	223,666	283,280	26.7%	59,614
TOTAL EXPENDITURES	26,347	383,146	420,130	9.7%	36,984

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

CONTAMINATION ASSESSMENT SUBFUND 43102

BACKGROUND

Municipal Code Section 380.404(a)(1)

The Solid Waste Division charges internal and external host fees in order to fund groundwater sampling, contamination assessment reports and examine, evaluate, and remedy closed contaminated landfill and dump sites within the City. Internal host fees are applied to each Class I ton deposited in the Trail Ridge landfill and external host fees are applied to each Class III ton deposited in private landfills. Host fees for the Contamination Assessment subfund are assessed at the rate of \$0.24 per ton.

SERVICE LEVELS

Service levels for this fund are unchanged for fiscal year 2023-2024.

REVENUE

Charges for Services

This amount represents internal and external host fees driven by the amount of tonnage received in Trail Ridge Landfill.

EXPENDITURES

Operating Expenses

This category includes expenditures in professional services for semi-annual groundwater sampling, contamination assessment reports and other required reports for the Florida Department of Environmental Protection.

Other Uses

The FY 24 estimated revenues over expenses are being placed in a cash carryover, pending future Council approved appropriations for containment assessment activities.

Landfill Closure
Subfund - 43103

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Charges for Services	3,363,883	3,174,482	3,231,724	1.8%	57,242
Miscellaneous Revenue	(1,086,582)	0	0		0
TOTAL REVENUE	2,277,301	3,174,482	3,231,724	1.8%	57,242
EXPENDITURES					
Personnel Expenses	269,972	310,493	315,794	1.7%	5,301
Operating Expenses	775,674	1,905,137	1,921,103	0.8%	15,966
Capital Outlay	0	2	2	0.0%	0
Other Uses	0	958,850	994,825	3.8%	35,975
TOTAL EXPENDITURES	1,045,646	3,174,482	3,231,724	1.8%	57,242

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
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 2023-2024.

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 contains the estimated partial allocation of personnel costs for employees involved in the daily maintenance of the east and north landfills.

Operating Expenses

This category includes various expenditures, the largest of which is miscellaneous services and charges of \$1,647,732 for post-closure activities.

Other Uses

The FY 24 estimated revenues over expenses are being placed in a cash carryover, pending future Council approved appropriations for landfill closure activities.

Solid Waste General Capital Projects
Subfund - 43105

	Actuals FY 2021-2022	Adopted FY 2022-2023	Approved FY 2023-2024	Change From Prior Year	
				Percent	Dollar
REVENUE					
Other Sources	3,764,000	6,150,000	1,550,000	(74.8%)	(4,600,000)
Transfers From Other Funds	3,764,000	0	0		0
TOTAL REVENUE	7,528,000	6,150,000	1,550,000	(74.8%)	(4,600,000)
EXPENDITURES					
Capital Outlay	13,186,903	6,150,000	1,550,000	(74.8%)	(4,600,000)
Transfers to Other Funds	(29,897,741)	0	0		0
TOTAL EXPENDITURES	(16,710,838)	6,150,000	1,550,000	(74.8%)	(4,600,000)

AUTHORIZED POSITION CAP

	Adopted FY 2022-2023	Approved FY 2023-2024	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 24 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 2024-2028 Capital Improvement Plan – Approved PDF located online at <http://www.coj.net/departments/finance/budget.aspx>

REVENUE

Other Sources

This category houses the FY 24 borrowing amount authorized to fund the capital projects in the table below.

EXPENDITURES

Capital Outlay

This is the available funding for the FY 24 Capital Improvement Plan.

- | | |
|---|-------------|
| ➤ Trail Ridge Landfill Expansion | \$550,000 |
| ➤ Environmental Compliance – Countywide | \$1,000,000 |

Solid Waste Facilities Mitigation
Subfund - 43301

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Charges for Services	238,051	235,293	229,417	(2.5%)	(5,876)
Miscellaneous Revenue	6,935	16,061	28,365	76.6%	12,304
Fund Balance Appropriation	7,794	0	0		0
TOTAL REVENUE	252,780	251,354	257,782	2.6%	6,428
EXPENDITURES					
Grants, Aids & Contributions	225,393	0	0		0
Transfers to Other Funds	258,209	0	0		0
Other Uses	0	251,354	257,782	2.6%	6,428
TOTAL EXPENDITURES	483,602	251,354	257,782	2.6%	6,428

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

SOLID WASTE FACILITIES MITIGATION SUBFUND 43301

BACKGROUND

Municipal Code Section 380.404 (a)(3)(i)

The Solid Waste Facilities Mitigation Fund was established to mitigate property concerns in areas surrounding Class I landfills. A Resource Recovery Fee (Internal Host Fee) of \$0.25 is applied to Class I ton deposited in the Trail Ridge landfill. Ordinance 2007-739-E authorized a 50/50 sharing of the Internal Host Fee between Class I mitigation activities and the Taye Brown Regional Park Improvement District. Mitigation projects are determined pursuant to the City of Jacksonville's Municipal Code, Chapter 380, Part 4.

SERVICE LEVELS

Service levels for this fund are unchanged for fiscal year 2023-2024.

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 24.

EXPENDITURES

Other Uses

The FY 24 estimated revenues over expenses are being placed in a cash carryover, pending future Council approved appropriations for mitigation activities.

Solid Waste Class III Mitigation
Subfund - 43302

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Charges for Services	383,610	323,421	411,964	27.4%	88,543
Miscellaneous Revenue	5,288	11,110	31,772	186.0%	20,662
TOTAL REVENUE	388,899	334,531	443,736	32.6%	109,205
EXPENDITURES					
Other Uses	0	334,531	443,736	32.6%	109,205
TOTAL EXPENDITURES	0	334,531	443,736	32.6%	109,205

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

SOLID WASTE CLASS III MITIGATION SUBFUND 43302

BACKGROUND

Municipal Code Section 380.404(a)(3)(ii)

This fund was established to mitigate concerns in areas surrounding Non-Class I Solid Waste Management Activities. External Host Fees (formerly, resource recovery) are generated by a \$0.50 recovery fee per Non-Class I ton processed at the private solid waste management landfills. Mitigation projects are determined pursuant to the City of Jacksonville's Municipal Code, chapter 380, Part 4, and funding is approved by City Council.

SERVICE LEVELS

Service levels for this fund are unchanged for fiscal year 2023-2024.

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 24.

EXPENDITURES

Other Uses

The FY 24 estimated revenues over expenses are being placed in a cash carryover, pending future Council approved appropriations for mitigation activities.

Solid Waste Facilities Mitigation Projects
 Subfund - 43303

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Charges for Services	238,051	235,293	229,417	(2.5%)	(5,876)
Miscellaneous Revenue	349	0	4,591		4,591
Transfers From Other Funds	258,209	0	0		0
TOTAL REVENUE	496,609	235,293	234,008	(0.5%)	(1,285)
EXPENDITURES					
Transfers to Other Funds	210,192	235,293	234,008	(0.5%)	(1,285)
TOTAL EXPENDITURES	210,192	235,293	234,008	(0.5%)	(1,285)

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

SOLID WASTE FACILITIES MITIGATION PROJECTS SUBFUND 43303

BACKGROUND

The Solid Waste Mitigation Capital Projects fund was established to record and account for capital projects attributed to Class I landfill mitigation as well as to provide a separate fund to isolate Tayé Brown Regional Parks share of Internal Host Fees collected at the Trail Ridge Landfill, and associated investment earnings, from general mitigation activities.

Tayé Brown Regional Park Improvement Trust
Municipal code section 111.183 and 380.405

Tayé Brown Regional Park's share of internal host fees are to be used for improvements to Tayé Brown Regional Park. The municipal code related to the use of funds is waived each year as part of the budget ordinance so that the annually budgeted revenue can be used to subsidize the City's [Equestrian Center](#).

REVENUE

Charges for Services

This category houses the FY 24 estimated internal host fee revenue.

Miscellaneous Revenue

This category represents anticipated interest income for FY 24.

EXPENDITURES

Transfers to Other Funds

The available revenue in this fund is being transferred out to support the operating cost of the contract with Northeast Florida Equestrian Society to run the Equestrian Center. This represents the funding flowing from this fund to the Equestrian Center fund (Fund 45102).

Stormwater Service
Subfund - 44101

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Charges for Services	32,787,534	33,274,365	33,637,871	1.1%	363,506
Miscellaneous Revenue	148,412	275,920	241,433	(12.5%)	(34,487)
Transfers From Other Funds	60,533	0	0		0
TOTAL REVENUE	32,996,479	33,550,285	33,879,304	1.0%	329,019
EXPENDITURES					
Personnel Expenses	6,941,004	8,102,748	9,157,240	13.0%	1,054,492
Operating Expenses	11,215,862	11,971,349	12,366,274	3.3%	394,925
Capital Outlay	3,172	2	2	0.0%	0
Debt Service	426,840	831,797	477,086	(42.6%)	(354,711)
Transfers to Other Funds	10,762,013	11,986,384	11,220,697	(6.4%)	(765,687)
Other Uses	658,005	658,005	658,005	0.0%	0
TOTAL EXPENDITURES	30,006,896	33,550,285	33,879,304	1.0%	329,019

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
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

One-time funding of \$590,000 has been provided to purchase two new street sweepers.

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 24.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase in this category is mainly due to pay increases effective Oct 1st, 2023 related to collective bargaining, as well as pay increases provided during FY 23.

Operating Expenses

This category includes various small items and several large expenditures including \$7.4 million in professional and contractual services for various flood and drainage mitigation projects, clean debris from storm canals and ditches, address stormwater treatment issues, maintain collection and pumping systems and maintenance of stormwater treatment facilities (ponds). The category also includes \$4.0 million for fleet vehicle costs. The change in this category is primarily due to increased costs of \$446,143 for fleet vehicle replacement.

Debt Service

This category represents debt payments associated with Stormwater capital projects that were authorized prior to October 15, 2015. Per Municipal Code section 754.111, no additional debt service shall be paid or pledged from Stormwater generated revenues.

Transfers to Other Funds

This category represents a transfer to the Stormwater Services - Capital Projects (Fund 44102). Per Municipal Code section 754.112, no greater of \$4.0 million or 15% of total revenue shall be appropriated for stormwater capital projects and no less than \$6.0 million shall be designated for Drainage System Rehabilitation.

Other Uses

This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

Stormwater Services - Capital Projects
Subfund - 44102

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Charges for Services	2,015,116	0	0		0
Miscellaneous Revenue	71,038	0	0		0
Other Sources	0	0	0		0
Transfers From Other Funds	10,762,013	11,986,384	11,220,697	(6.4%)	(765,687)
TOTAL REVENUE	12,848,167	11,986,384	11,220,697	(6.4%)	(765,687)
EXPENDITURES					
Operating Expenses	1,858	0	0		0
Capital Outlay	5,987,896	11,986,384	11,220,697	(6.4%)	(765,687)
TOTAL EXPENDITURES	5,989,754	11,986,384	11,220,697	(6.4%)	(765,687)

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
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 2024-2028 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

This is the available funding for the FY 24 Capital Improvement Plan.

➤ Stormwater Pump Stations - Capital Maintenance	\$150,000
➤ Stormwater Project Development & Feasibility Studies	\$250,000
➤ Arlington / Pottsburg (Beach & Southside) Pond	\$793,493
➤ Arlington / Pottsburg (Bowden & Belfort) Pond	\$1,930,850
➤ Duval Road – Wet Detention Pond	\$1,921,338
➤ Drainage System Rehabilitation - Drainage System Rehabilitation	\$6,175,016

Equestrian Center - NFES Horse
Subfund - 45102

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Miscellaneous Revenue	557	1,488	2,950	98.3%	1,462
Transfers From Other Funds	465,339	570,421	540,568	(5.2%)	(29,853)
TOTAL REVENUE	465,896	571,909	543,518	(5.0%)	(28,391)
EXPENDITURES					
Operating Expenses	477,397	571,909	543,518	(5.0%)	(28,391)
TOTAL EXPENDITURES	477,397	571,909	543,518	(5.0%)	(28,391)

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

EQUESTRIAN CENTER – NFES HORSE SUBFUND 45102

BACKGROUND

Municipal Code Section 111.110

Ordinance 2014-331-E transferred the management of the [Equestrian Center](#) from ASM 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 2023-2024.

REVENUE

Miscellaneous Revenue

This category includes estimated interest earnings for FY 24.

Transfers From Other Funds

This amount represents the FY 24 subsidy to the Equestrian Center of \$306,560 from the General Funding Operating (Subfund 00111) and \$234,008 from the Teye' Brown Regional Trust Fund (Subfund 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 24 as well as utility costs.

Sports Complex CIP
Subfund - 46101

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Other Taxes	9,154,216	8,813,620	9,976,933	13.2%	1,163,313
Miscellaneous Revenue	32,206	0	0		0
TOTAL REVENUE	9,186,422	8,813,620	9,976,933	13.2%	1,163,313
EXPENDITURES					
Capital Outlay	791,379	3,337,110	4,497,478	34.8%	1,160,368
Debt Service	2,779,734	3,105,985	3,107,930	0.1%	1,945
Transfers to Other Funds	2,373,525	2,370,525	2,371,525	0.0%	1,000
TOTAL EXPENDITURES	5,944,638	8,813,620	9,976,933	13.2%	1,163,313

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

SPORTS COMPLEX CIP SUBFUND 46101

BACKGROUND

Municipal Code Section 111.136 and Chapter 764

Two of the total six cents of the Convention Development Tax (aka bed tax or tourist development tax) is allocated to the Sports Complex Capital Maintenance Enterprise Fund. These funds are to be used to construct, extend, enlarge, remodel, repair, improve or maintain the Sports Complex and/or pay the debt service on borrowed funds used for that same purpose. The Sports Complex includes the Municipal Stadium, Veterans Memorial Arena the Jacksonville Baseball Stadium. The main source of revenue in this fund is a bed tax which is a levy imposed by a local government on hotel stays within its jurisdiction.

SERVICE LEVELS

Service levels for this fund are unchanged for the fiscal year 2023-2024.

REVENUE

Other Taxes

This category includes the estimated 2-cent tourist development tax collections for FY 24. The large increase is being driven by the post Covid economic recovery.

EXPENDITURES

Capital Outlay

This category houses the available funding which will be used for capital maintenance after paying for the FY 24 required debt service.

Debt Service

This amount represents the transfer out to the debt service fund to pay for the FY 24 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 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Other Taxes	12,091,321	11,600,004	0	(100.0%)	(11,600,004)
Charges for Services	143,036	244,170	244,170	0.0%	0
Miscellaneous Revenue	4,658,026	4,693,030	4,716,442	0.5%	23,412
Transfers From Other Funds	16,357,521	21,400,200	31,784,083	48.5%	10,383,883
TOTAL REVENUE	33,249,905	37,937,404	36,744,695	(3.1%)	(1,192,709)
EXPENDITURES					
Operating Expenses	8,037,412	9,777,689	15,090,280	54.3%	5,312,591
Capital Outlay	526,709	605,001	605,001	0.0%	0
Debt Service	3,877,853	8,705,759	0	(100.0%)	(8,705,759)
Transfers to Other Funds	17,768,765	18,848,955	21,049,414	11.7%	2,200,459
Other Uses	(63,749,876)	0	0		0
TOTAL EXPENDITURES	(33,539,138)	37,937,404	36,744,695	(3.1%)	(1,192,709)

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
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 2023-2024.

REVENUE

Other Taxes

To ensure that the 2-cent tourist development tax and State sales tax rebate are only used for municipal stadium debt service payments, the revenues have been moved to the City Venues - Debt Services fund (SF 47105) as part of the budget process.

Charges for Services

This category includes the estimated daily parking fee revenue to be collected during events across the City's venues.

Miscellaneous Revenue

This category includes rental of city facility revenue, the VyStar naming proceeds of \$608,619 and the Jacksonville Jaguar supplemental rent payment of \$3,885,242, per Amendment 8 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 of \$8.55 million, miscellaneous insurance of \$4.9 million, internal service charges of \$590,719 and contractual services for the ASM fees as outlined in the most recent agreement (ordinance 2022-321-E) of \$1.03 million. The net increase is being driven by increases in utility costs of \$2.77 million, and miscellaneous insurance of \$2.1 million.

Capital Outlay

Capital funding has been provided for capital maintenance at each of the venues.

Debt Service

The municipal stadium debt service payments, along with the related revenue, have been moved to the City Venues - Debt Services fund (SF 47105).

Transfers to Other Funds

This category includes a \$20,988,552 transfer to the City Venues – ASM subfund (SF 47102) to balance that fund and a \$60,861 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 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Charges for Services	19,083,791	14,453,643	16,896,258	16.9%	2,442,615
Miscellaneous Revenue	10,392,387	9,615,207	10,304,801	7.2%	689,594
Transfers From Other Funds	17,711,397	18,789,866	20,988,552	11.7%	2,198,686
TOTAL REVENUE	47,187,575	42,858,716	48,189,611	12.4%	5,330,895
EXPENDITURES					
Personnel Expenses	8,492,168	10,780,026	11,961,700	11.0%	1,181,674
Operating Expenses	38,475,078	30,448,860	36,227,911	19.0%	5,779,051
Capital Outlay	0	1,629,830	0	(100.0%)	(1,629,830)
TOTAL EXPENDITURES	46,967,246	42,858,716	48,189,611	12.4%	5,330,895

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
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 was provided to add eight positions. Funding of \$625,000 was also provided for the full replacement of temporary seats at TIAA Bank Field.

REVENUE

Charges for Services

This category includes \$9.56 million in contractual service revenue for events, \$5.78 million in ticket surcharge revenue and \$1.56 million in parking fees. The increase is being driven based on post covid event / service level assumptions.

Miscellaneous Revenue

This category houses a variety of revenues which are collected by ASM, the largest of which are and \$4.73 million in concession sales, \$3.68 million in rental of city facilities, and \$900,000 in advertising fees. The increase is being driven based on post covid event / service level assumptions.

Transfers From Other Funds

This represents the subsidy from the City Venues – City subfund (SF 47101) to balance the fund.

EXPENDITURES:

Personnel Expenses

This category includes estimated personnel expenses for the ASM employees who operate the City's venues.

Operating Expenses

This category includes a variety of expenditures the largest of which are \$24.88 million in professional and contractual services for event contractual obligations, payment of overtime for public safety personnel to staff various events within the City's venues, cleaning and security services and \$6.74 million in repairs and maintenance. The net increase is being driven by increases in professional / contractual services of \$3.80 million and repairs and maintenance of \$1.26 million.

Capital Projects - City Venues Surcharge
 Subfund - 47103

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Charges for Services	3,557,465	3,408,592	4,139,445	21.4%	730,853
Miscellaneous Revenue	62,264	54,024	55,645	3.0%	1,621
TOTAL REVENUE	3,619,729	3,462,616	4,195,090	21.2%	732,474
EXPENDITURES					
Capital Outlay	2,811,159	3,462,616	4,195,090	21.2%	732,474
TOTAL EXPENDITURES	2,811,159	3,462,616	4,195,090	21.2%	732,474

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
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 2023-2024.

REVENUE

Charges for Services

This category includes the estimated ticket surcharges fees for the various venues.

Miscellaneous Revenue

This category houses 20% of the annual rental fee for the Baseball stadium pursuant to ordinance 2018-574-E.

EXPENDITURES

Capital Outlay

The amount includes the capital funding including a 2.5% administrative support portion for the various venues:

➤ Municipal Stadium	\$2,233,500
➤ Veterans Memorial Arena	\$1,285,770
➤ Performing Arts Center	\$502,275
➤ Baseball Stadium	\$173,545

City Venues - Debt Service
Subfund - 47105

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Other Taxes	0	0	12,273,411		12,273,411
Miscellaneous Revenue	75,145	201,814	221,711	9.9%	19,897
Other Sources	172,495,764	0	0		0
Transfers From Other Funds	22,211,855	46,715,921	40,784,630	(12.7%)	(5,931,291)
TOTAL REVENUE	194,782,764	46,917,735	53,279,752	13.6%	6,362,017
EXPENDITURES					
Debt Service	16,574,404	46,917,735	49,713,716	6.0%	2,795,981
Transfers to Other Funds	1,893,750	0	0		0
Other Uses	177,036,375	0	3,566,036		3,566,036
TOTAL EXPENDITURES	195,504,529	46,917,735	53,279,752	13.6%	6,362,017

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
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 2023-2024.

REVENUE

Other Taxes

To ensure that the 2-cent tourist development tax and State sales tax rebate are only used for municipal stadium debt service payments, the revenues have been moved into this fund from the City Venues – City fund (Subfund 47101).

Miscellaneous Revenue

This category includes the anticipated interest earnings for FY 24 which will be used to pay a portion of the debt service costs for FY 24.

Transfers From Other Funds

This amount represents transfers from other funds to pay the anticipated FY 24 debt service for capital projects at the city's venues. The offsetting transfer from the City Venue – City fund has been removed.

- | | |
|--|--------------|
| ➤ City Venue – City (SF 47101) | \$0 |
| ➤ Sports Complex Capital Improvement Projects (SF 46101) | \$5,479,455 |
| ➤ Better Jacksonville Trust Fund (SF 11001) | \$35,305,175 |

EXPENDITURES

Debt Service

This category houses both the FY 24 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

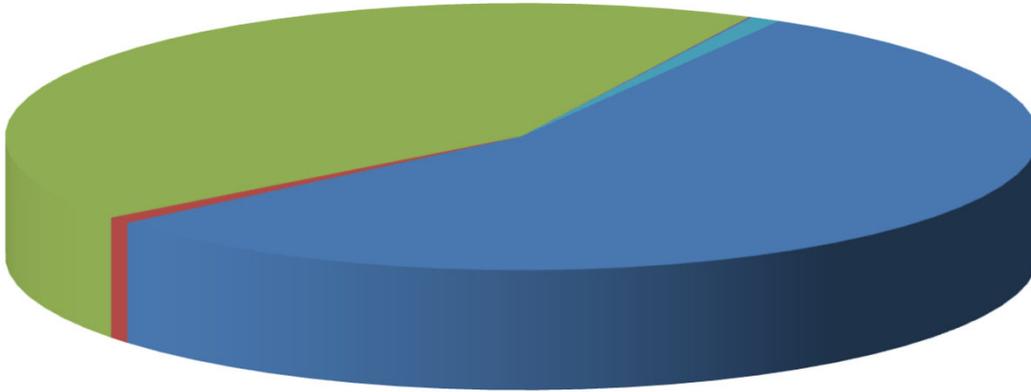
The addition of the tax revenue, net the partially offsetting debt service costs, resulted in a \$3,566,036 balance which has been placed in a contingency for future debt service payments.

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INTERNAL SERVICE FUNDS

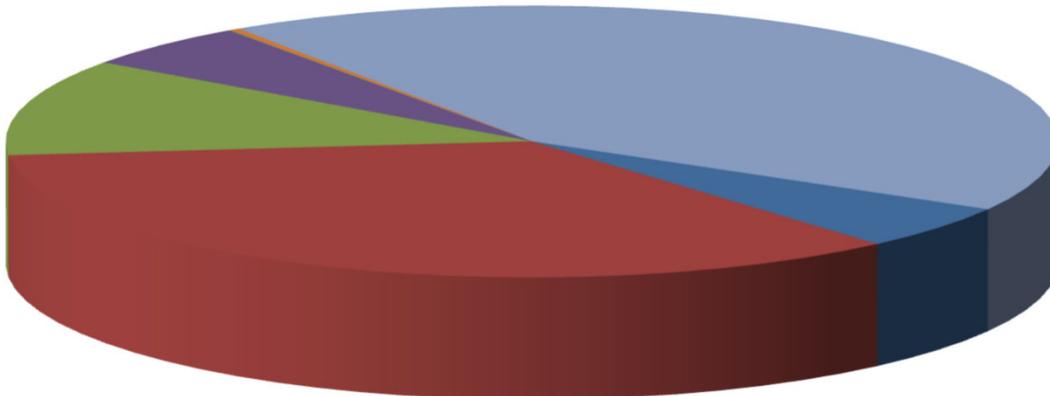
INTERNAL SERVICE FUNDS

REVENUE BY CATEGORY



- Charges for Services 55.4%
- Other Sources 42.7%
- Fund Balance Appropriation 1.0%
- Miscellaneous Revenue .8%
- Transfers From Other Funds .1%

EXPENDITURES BY CATEGORY



- Personnel Expenses 5.3%
- Debt Service 11.5%
- Grants, Aids & Contributions .0%
- Other Uses 42.9%
- Operating Expenses 34.7%
- Capital Outlay 5.3%
- Transfers to Other Funds .3%

INTERNAL SERVICE FUNDS
Summary of Subfunds

SF	Description	Personnel Expenses	Operating Expenses	Debt Service	Capital Outlay	Grants, Aids & Contrib.	Transfers to Other Funds	Other Uses	Approved Budget
51101	Motor Pool	7,485,048	31,397,036		2,450,002			886,863	42,218,949
51102	Motor Pool - Vehicle Replacement	256,658	149,421		33,851,684			74,756	34,332,519
51103	Motor Pool - Direct Replacement						645,204		645,204
52101	Copy Center	318,468	2,368,550		1			114,416	2,801,435
53101	Information Technologies	14,126,557	28,515,540		6,525	19,868		1,095,910	43,764,400
53102	Radio Communication	885,365	2,961,990	974,158	935,402	249,000		155,088	6,161,003
53104	Technology Equipment Refresh		918,200		2,623,430				3,541,630
53106	IT System Development Fund			9,695,081	4,636,201			(359,358)	13,971,924
54101	Public Building Allocations	5,165,310	50,766,588		176,627		2,145,954	1,252,092	59,506,571
55101	Office Of General Counsel-Fund	11,694,096	2,119,078		1			547,778	14,360,953
56101	Self Insurance	2,093,979	60,581,988		2			534,843	63,210,812
56201	Group Health	1,032,656	91,319,648		1			204,528	92,556,833
56301	Insured Programs	1,067,668	19,151,852		3			101,391	20,320,914
57101	Debt Management Fund			85,473,074				352,622,487	438,095,561
Total Internal Service Funds		44,125,805	290,249,891	96,142,313	44,679,879	268,868	2,791,158	357,230,794	835,488,708

Motor Pool
Subfund - 51101

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Charges for Services	36,846,423	39,219,472	41,712,449	6.4%	2,492,977
Miscellaneous Revenue	566,898	507,800	506,500	(0.3%)	(1,300)
Transfers From Other Funds	116,195	0	0		0
TOTAL REVENUE	37,529,516	39,727,272	42,218,949	6.3%	2,491,677
EXPENDITURES					
Personnel Expenses	5,856,312	6,854,169	7,485,048	9.2%	630,879
Operating Expenses	30,393,885	31,986,238	31,397,036	(1.8%)	(589,202)
Capital Outlay	11,588	2	2,450,002		2,450,000
Other Uses	886,863	886,863	886,863	0.0%	0
TOTAL EXPENDITURES	37,148,648	39,727,272	42,218,949	6.3%	2,491,677

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
Full Time Positions	98	97	(1)
Part Time Hours	9,802	9,802	0

MOTOR POOL SUBFUND 51101

BACKGROUND

This internal service fund accumulates and allocates the costs of the operation of the City's fleet management / motor pool activity. This fund, as with other internal service funds, recovers its costs via charges to its users/customers. Fleet Management is responsible for all of the maintenance and fueling of the entire City owned vehicle fleet including most independent authorities and the Duval County School Board. Fleet Management performs most of the warranty work on City vehicles but has outsourced many of the smaller repairs and maintenance items.

SERVICE LEVELS

The transfer of a vacant position will not affect service levels in fiscal year 2023-2024. Funding of \$250,000 has been added to establish an 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.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase in this category is mainly due to pay increases effective October 1st, 2023 related to collective bargaining and pension costs. This is offset slightly by the transfer of a vacant position to another area.

Operating Expenses

This category is made of various small items and several large expenditures including \$17.3 million for fuel, \$5.6 million for sublet repairs (vehicle repairs by outside vendors) and \$4.9 million for parts / tires. The net decrease is being driven by a \$2.1 million decrease in fuel costs, based on EIA estimates. This is offset somewhat by a \$1.1 million increase in sublet repairs.

Capital Outlay

Funding of \$2,200,000 in capital repairs was added to overhaul four pieces of JFRD apparatus and \$250,000 was added to establish an annual equipment refresh schedule.

Other Uses

This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP

A vacant position was transferred to the Self Insurance fund (SF 56101) as part of the budget process.

Motor Pool - Vehicle Replacement
Subfund - 51102

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Charges for Services	28,293,874	29,208,892	32,196,764	10.2%	2,987,872
Miscellaneous Revenue	2,385,600	1,660,820	1,490,551	(10.3%)	(170,269)
Transfers From Other Funds	4,691	0	645,204		645,204
TOTAL REVENUE	30,684,165	30,869,712	34,332,519	11.2%	3,462,807
EXPENDITURES					
Personnel Expenses	261,267	269,324	256,658	(4.7%)	(12,666)
Operating Expenses	92,734	143,008	149,421	4.5%	6,413
Capital Outlay	1,830,487	1	33,851,684		33,851,683
Debt Service	5,047,250	2,577,750	0	(100.0%)	(2,577,750)
Transfers to Other Funds	31,653,602	27,804,873	0	(100.0%)	(27,804,873)
Other Uses	74,756	74,756	74,756	0.0%	0
TOTAL EXPENDITURES	38,960,096	30,869,712	34,332,519	11.2%	3,462,807

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
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 step in decommissioning the Direct Replacement fund (FD_51103) is to budget the FY 24 vehicle replacement capital funding within this fund and to transfer any anticipated interest income. Once all of the budgeted capital capacity within the Direct Replacement fund has been expended the remaining fund balance will be here.

SERVICE LEVELS

A total of 83 new vehicles costing a total of \$7,096,433 are being added to the City's vehicle cap as part of the FY 24 budget process including:

- Office of the Sheriff: One vehicle for a new position within Investigations costing \$26,149, twenty-six patrol SUV pool vehicles costing a total of \$1,753,024 and forty patrol SUV vehicles for new police officer positions costing a total of \$2,696,960.
- Building Inspection: Eight vehicles costing a total of \$352,000 including four for new positions.
- Planning and Development: One vehicle costing \$44,000 for the department director.
- Public Works: Two boom mowers costing a total of \$434,300.
- Stormwater: Two street sweepers costing a total of \$590,000.
- Solid Waste: Three garbage packers costing a total of \$1.2 million.

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 contains the estimated FY 24 investment pool / interest earnings from the Direct Replacement fund (SF 51103) as discussed above.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation.

Operating Expenses

This category is made up of various small items, the largest of which is a supervision allocation of \$86,544 from the Fleet Operating fund (SF 51101), miscellaneous services and charges of \$42,000 and IT internal service charges of \$14,062.

Capital Outlay

This is the total capital requirement for the FY 24 vehicle replacements as discussed above. The budget ordinance 2023-0504-E schedule B4c contains a complete list of all vehicles to be replaced and/or purchased in FY 24, which can be found at: [City of Jacksonville - Legislation \(legistar.com\)](https://legistar.com/City_of_Jacksonville)

Debt Service

FY 23 was the final year of debt service for vehicles previously purchased with borrowed funds and the budget removed.

Transfers to Other Funds

As discussed above, going forward the funding associated with vehicle replacements will be budgeted within this fund, therefore a transfer to the Direct Replacement fund (SF 51103) has been removed.

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.

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Motor Pool - Direct Replacement
Subfund - 51103

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Miscellaneous Revenue	90,771	214,535	645,204	200.7%	430,669
Transfers From Other Funds	31,653,602	27,804,873	0	(100.0%)	(27,804,873)
TOTAL REVENUE	31,744,373	28,019,408	645,204	(97.7%)	(27,374,204)
EXPENDITURES					
Capital Outlay	28,456,264	28,019,408	0	(100.0%)	(28,019,408)
Transfers to Other Funds	0	0	645,204		645,204
TOTAL EXPENDITURES	28,456,264	28,019,408	645,204	(97.7%)	(27,374,204)

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

MOTOR POOL - DIRECT REPLACEMENT SUBFUND 51103

BACKGROUND

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

FY 23 was the final year of debt service for vehicles previously purchased with borrowed funds. The first step in decommissioning the fund is to budget the FY24 vehicle replacements within the Vehicle Replacement fund (FD_51102) and transfer any anticipated interest income 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

Miscellaneous Revenue

This category represents anticipated interest income for FY 24. The estimated amount is based on the fund's average cash balance and the anticipated interest rate.

Transfers From Other Funds

As discussed above, going forward the funding associated with vehicle replacements will be budgeted within the Vehicle Replacement fund (SF 51102), therefore the transfer from that fund has been removed.

EXPENDITURES

Capital Outlay

As discussed above, going forward the funding associated with vehicle replacements will be budgeted within the Vehicle Replacement fund (SF 51102), therefore the capital budget has been removed.

Transfers to Other Funds

This category contains the estimated FY 24 investment pool / interest earnings that is being transferred to the Vehicle Replacement fund (SF 51102) as discussed above.

Copy Center
Subfund - 52101

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Charges for Services	2,378,979	2,755,263	2,796,603	1.5%	41,340
Miscellaneous Revenue	773	0	4,832		4,832
Transfers From Other Funds	5,835	0	0		0
Fund Balance Appropriation	0	14,584	0	(100.0%)	(14,584)
TOTAL REVENUE	2,385,587	2,769,847	2,801,435	1.1%	31,588
EXPENDITURES					
Personnel Expenses	296,923	298,860	318,468	6.6%	19,608
Operating Expenses	2,056,167	2,341,986	2,368,550	1.1%	26,564
Capital Outlay	9,629	14,585	1	(100.0%)	(14,584)
Other Uses	114,416	114,416	114,416	0.0%	0
TOTAL EXPENDITURES	2,477,135	2,769,847	2,801,435	1.1%	31,588

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
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

Additional funding of \$20,000 was added to commercial printing for outreach / strategy materials for the Resiliency Office.

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 24. The amount is based on the fund's average cash balance and the anticipated interest rate.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase in this category is mainly due to pay increases effective October 1st, 2023, related to collective bargaining and 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, \$571,450 for citywide postage and \$203,500 for external printing. The net increase is being driven by a \$20,000 increase in external printing costs for outreach / strategy materials for the Resiliency Office.

Capital Outlay

One-time FY 23 capital funding has been removed.

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 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Charges for Services	41,939,717	42,450,510	43,326,203	2.1%	875,693
Miscellaneous Revenue	51,245	106,504	197,847	85.8%	91,343
Transfers From Other Funds	(1,580,275)	0	0		0
Fund Balance Appropriation	0	156,798	240,350	53.3%	83,552
TOTAL REVENUE	40,410,686	42,713,812	43,764,400	2.5%	1,050,588
EXPENDITURES					
Personnel Expenses	12,225,499	13,478,568	14,126,557	4.8%	647,989
Operating Expenses	24,320,064	28,102,245	28,515,540	1.5%	413,295
Capital Outlay	157,804	17,221	6,525	(62.1%)	(10,696)
Grants, Aids & Contributions	16,557	19,868	19,868	0.0%	0
Other Uses	1,095,910	1,095,910	1,095,910	0.0%	0
TOTAL EXPENDITURES	37,815,833	42,713,812	43,764,400	2.5%	1,050,588

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
Full Time Positions	119	118	(1)
Part Time Hours	14,660	14,660	0

INFORMATION TECHNOLOGIES SUBFUND 53101

BACKGROUND

This internal service fund accumulates and allocates current application maintenance costs of computer software and/or equipment owned, leased or operated by the City and selected independent agencies and records management.

SERVICE LEVELS

There are several customer department enhancements included in the IT operating budget including; \$14,786 for computers and monitors for new positions within various departments and \$18,750 for public parking to link the existing permitting and payment system to the COJ website for non-monthly parking payments.

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 24. The amount is based on the fund's average cash balance and the anticipated interest rate.

Fund Balance Appropriation

Available fund balance is being appropriated to balance the fund.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase in this category is mainly due to pay increases effective October 1st, 2023, related to collective bargaining as well as special pay increases provided during FY 23.

Operating Expenses

This category is made of various small items and several large expenditures including \$951,194 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, \$6.3 million for software hosting services, and \$8.8 million for IT system development charges.

Capital Outlay

Capital funding has been provided in FY 24 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.

Other Uses

This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP

One vacant position was transferred to Insured Programs fund (SF 56301) as part of the budget process.

Radio Communication
Subfund - 53102

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Charges for Services	4,053,327	6,111,839	6,146,825	0.6%	34,986
Miscellaneous Revenue	1,824	2,561	14,178	453.6%	11,617
Transfers From Other Funds	15,925	0	0		0
TOTAL REVENUE	4,071,076	6,114,400	6,161,003	0.8%	46,603
EXPENDITURES					
Personnel Expenses	834,200	848,986	885,365	4.3%	36,379
Operating Expenses	1,561,902	2,342,527	2,961,990	26.4%	619,463
Capital Outlay	775,688	347,046	935,402	169.5%	588,356
Debt Service	439,500	2,178,862	974,158	(55.3%)	(1,204,704)
Grants, Aids & Contributions	230,555	241,891	249,000	2.9%	7,109
Transfers to Other Funds	0	0	0		0
Other Uses	155,088	155,088	155,088	0.0%	0
TOTAL EXPENDITURES	3,996,934	6,114,400	6,161,003	0.8%	46,603

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
Full Time Positions	10	10	0
Part Time Hours	0	0	0

RADIO COMMUNICATION SUBFUND 53102

BACKGROUND

This internal service fund accumulates and allocates the cost for radio communications including installs, upgrades and repairs for the general government as well as JEA, JTA and JAA.

SERVICE LEVELS

There are several customer department enhancements included in the radio communication budget including mobile and portable radios for forty-one new positions within JSO, fifteen new JFRD positions for marine station #68 and forty-six various JFRD positions.

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 24. The amount is based on the fund's average cash balance and the anticipated interest rate.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase in this category is mainly due to pay increases effective October 1st, 2023, related to collective bargaining as well as special pay increases provided during FY 23.

Operating Expenses

This category is made of various small items and several large expenditures including \$235,168 in supervision allocation, \$281,500 for repairs and maintenance, and \$2,029,759 in hardware / software maintenance and license agreements with Motorola and other vendors for the City's radio hardware / software. The net increase is being driven by a \$754,049 increase in hardware / software and license agreements for a new Motorola service upgrade agreement and the JSO Motorola portable smart radio feature.

Capital Outlay

Funding has been provided to purchase required radio equipment for new positions within the Jacksonville Sheriff's Office as well as new apparatus and positions within Jacksonville Fire and Rescue.

Debt Service

The budgeted amount is the estimated debt repayment for the fire station paging project, the Ed Ball - radio tower and backup system project and the radio site expansion project. The budget ordinance 2023-504-E schedule B4 contains a complete list of non-CIP debt funded projects and repayments in FY 24, which can be found at [City of Jacksonville - Legislation \(legistar.com\)](https://legistar.com/City_of_Jacksonville)

Grants, Aids & Contributions

This category includes the estimated payment to JEA for the estimated JEA operating costs at the JEA owned tower sites.

Other Uses

This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

Technology Equipment Refresh
Subfund - 53104

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Charges for Services	1,102,428	1,935,507	3,541,630	83.0%	1,606,123
Miscellaneous Revenue	27,356	8,877	0	(100.0%)	(8,877)
Transfers From Other Funds	0	578,762	0	(100.0%)	(578,762)
TOTAL REVENUE	1,129,785	2,523,146	3,541,630	40.4%	1,018,484
EXPENDITURES					
Operating Expenses	141,063	350,510	918,200	162.0%	567,690
Capital Outlay	2,196,166	1,501,359	2,623,430	74.7%	1,122,071
Other Uses	0	671,277	0	(100.0%)	(671,277)
TOTAL EXPENDITURES	2,337,229	2,523,146	3,541,630	40.4%	1,018,484

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
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 2024-2028 IT system development project schedule in the Capital Projects section of this document.

SERVICE LEVELS

There are several customer department enhancements included in the equipment refresh budget including; \$1,065,583 for JSO IT capital equipment replacements and \$269,800 for JSO IT desktop replacements.

REVENUE

Charges for Services

This amount represents the customer billings for both the FY 24 approved and previously approved equipment replacement.

Transfers From Other Funds

The FY 23 one-time transfer from the Radio Equipment Refresh fund (SF 53105) has been removed.

EXPENDITURES

Operating Expenses

This category includes the contractual services cost for deploying equipment as well as any equipment costs for computer, telecommunication, server and network equipment that do not meet the \$1,000 capital threshold.

Capital Outlay

This category includes equipment costs for various computer, telecommunication, server and network equipment that meet the \$1,000 capital threshold.

- JFRD MDT equipment \$334,680
- Servers \$369,248
- Desktop and Laptop equipment \$429,300
- Network equipment \$1,490,202

Cash Carryover

The FY 23 cash carryover has been removed.

IT System Development Fund
Subfund - 53106

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Charges for Services	12,414,622	(16,498,617)	9,745,701	(159.1%)	26,244,318
Miscellaneous Revenue	70,409	0	0		0
Other Sources	4,909,000	0	4,226,223		4,226,223
TOTAL REVENUE	17,394,032	(16,498,617)	13,971,924	(184.7%)	30,470,541
EXPENDITURES					
Personnel Expenses	136,899	0	0		0
Capital Outlay	7,222,948	406,600	4,636,201	1,040.2%	4,229,601
Debt Service	6,663,533	9,250,901	9,695,081	4.8%	444,180
Transfers to Other Funds	1,628,000	0	0		0
Other Uses	0	(26,156,118)	(359,358)	(98.6%)	25,796,760
TOTAL EXPENDITURES	15,651,381	(16,498,617)	13,971,924	(184.7%)	30,470,541

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

IT SYSTEM DEVELOPMENT FUND SUBFUND 53106

BACKGROUND

This all-year internal service fund was created in fiscal year 2018-2019 and will house the IT system development projects for fiscal year 2017-2018 and onward. This fund is also project driven which will allow multi-year tracking, transparency and accountability related to IT projects. This internal service fund accumulates and allocates the cost of IT system development for the City of Jacksonville and various independent agencies.

Additional information can be found on the fiscal year 2024-2028 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. The large increase from the prior year is being driven by a FY 23 one-time negative budget amount to change the accounting method for project revenue and expense within the City's new financial system (1Cloud).

Other Sources

This category contains the amount of borrowed funds for the FY 24 IT system development plan.

EXPENDITURES

Capital Outlay

This amount is the FY 24 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 24 interest and principal payback for loans issued for projects included in this fund.

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 24 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. The large increase from the prior year is being driven by a FY 23 one-time negative budget amount to change the accounting method for project revenue and expense within the City's new financial system (1Cloud).

Public Building Allocations
Subfund - 54101

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Charges for Services	48,057,402	55,304,983	58,908,566	6.5%	3,603,583
Miscellaneous Revenue	210,066	279,806	348,005	24.4%	68,199
Transfers From Other Funds	98,574	0	0		0
Fund Balance Appropriation	0	227,030	250,000	10.1%	22,970
TOTAL REVENUE	48,366,042	55,811,819	59,506,571	6.6%	3,694,752
EXPENDITURES					
Personnel Expenses	4,600,152	5,010,117	5,165,310	3.1%	155,193
Operating Expenses	41,729,997	47,293,203	50,766,588	7.3%	3,473,385
Capital Outlay	76,030	22,192	176,627	695.9%	154,435
Transfers to Other Funds	2,320,489	2,323,558	2,145,954	(7.6%)	(177,604)
Other Uses	1,162,749	1,162,749	1,252,092	7.7%	89,343
TOTAL EXPENDITURES	49,889,417	55,811,819	59,506,571	6.6%	3,694,752

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
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

Additional funding has been provided in FY 24 including \$300,000 to the Library for improved cleaning of Library common areas, lobbies, carpet and restrooms, \$150,000 to purchase AEDs for non-City locations, \$96,348 to the City Council to replace carpeting in the green room, and \$30,000 to the Property Appraiser for carpet replacement and furniture layout changes.

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 24.

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. The net increase in this category is mainly due to pay increases effective October 1st, 2023, related to collective bargaining.

Operating Expenses

This category is made of various small items and several large expenditures for City buildings and building maintenance including \$4.2 million for building janitorial and cleaning, \$3.0 million for property insurance on City buildings, \$2.9 million in contractual services for building maintenance, \$3.4 million for building security, \$3.6 million for repairs and maintenance, \$11.3 million in Public Buildings internal service charges within the fund and \$20.8 million in utility costs. The net increase is being driven by increased costs in utilities of \$1.2 million and the janitorial and cleaning contract of \$1.6 million.

Capital Outlay

Capital funding has been provided to replace end of life automated external defibrillators (AED) at various city buildings as well as a one-time contribution of \$150,000 to place AEDs at athletic association non-City locations.

Transfers to Other Funds

This represents a transfer from this fund to the General Fund – GSD (SF 00111) to pay the debt service costs for the Ed Ball and the Haverty's buildings.

Other Uses

This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

Office Of General Counsel
Subfund - 55101

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Charges for Services	9,646,538	12,881,319	14,345,953	11.4%	1,464,634
Miscellaneous Revenue	8,462	15,000	15,000	0.0%	0
Transfers From Other Funds	196,612	0	0		0
TOTAL REVENUE	9,851,612	12,896,319	14,360,953	11.4%	1,464,634
EXPENDITURES					
Personnel Expenses	9,278,695	10,395,022	11,694,096	12.5%	1,299,074
Operating Expenses	1,521,153	2,103,518	2,119,078	0.7%	15,560
Capital Outlay	9,107	1	1	0.0%	0
Other Uses	397,778	397,778	547,778	37.7%	150,000
TOTAL EXPENDITURES	11,206,732	12,896,319	14,360,953	11.4%	1,464,634

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
Full Time Positions	76	79	3
Part Time Hours	2,600	2,600	0

**OFFICE OF GENERAL COUNSEL
SUBFUND 55101**

BACKGROUND

This internal service fund accumulates and allocates the cost of the Office of the General Counsel and recovers its costs via charges to its users / customers, which include the City, independent authorities, and boards/commissions of the government.

SERVICE LEVELS

Three attorney positions were added as part of the budget process to handle increased workloads associated with the City's independent authorities.

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. The net increase in this category is due to various pay increases including those effective October 1st, 2023 related to collective bargaining, as well as costs associated with the three additional positions added as part of the FY 24 budget process.

Operating Expenses

This category includes various expenditures, the largest of which include \$829,337 in professional services that includes funding for outside legal counsel, expert witnesses, mediators, and a special counsel pursuant to municipal code section 108.505(b), as well as \$402,074 for computer system maintenance and security costs, \$233,630 in facilities costs and \$196,851 in dues and subscription costs associated with licensing and credentials for General Counsel staff.

Other Uses

This category houses the charge for the City's indirect cost recovery study, as well as a cash carryover for the FY 24 estimated revenues over expenses. The change in this category is due to the addition of a \$150,000 cash carryover for FY 24.

AUTHORIZED POSITION CAP

Three attorney positions were added as part of the FY 24 budget process to handle increased workloads associated with the City's independent agencies.

Self Insurance
Subfund - 56101

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Charges for Services	65,457,360	60,490,149	60,348,577	(0.2%)	(141,572)
Miscellaneous Revenue	(3,316,328)	1,205,891	2,747,931	127.9%	1,542,040
Transfers From Other Funds	40,797	0	0		0
Fund Balance Appropriation	0	97,086	114,304	17.7%	17,218
TOTAL REVENUE	62,181,829	61,793,126	63,210,812	2.3%	1,417,686
EXPENDITURES					
Personnel Expenses	1,788,780	2,000,770	2,093,979	4.7%	93,209
Operating Expenses	72,909,489	59,257,511	60,581,988	2.2%	1,324,477
Capital Outlay	28,264	2	2	0.0%	0
Other Uses	534,843	534,843	534,843	0.0%	0
TOTAL EXPENDITURES	75,261,375	61,793,126	63,210,812	2.3%	1,417,686

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
Full Time Positions	24	25	1
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

An additional position was provided as part of the budget process.

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 24 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 24 ergonomic assessment program.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase in this category is due to various pay increases including those effective October 1st, 2023, related to collective bargaining, as well as costs associated with the additional position added as part of the FY 24 budget process.

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 \$52.9 million of the total budget. The net increase is being driven by an increase of \$900,000 in the General Counsel internal service allocation.

Other Uses

This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP

One position was transferred from the Motor Pool fund (SF 51101) as part of the budget process.

Group Health
Subfund - 56201

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Charges for Services	71,112,846	83,329,288	85,017,855	2.0%	1,688,567
Miscellaneous Revenue	144,088	380,693	655,364	72.2%	274,671
Transfers From Other Funds	3,018,365	0	0		0
Fund Balance Appropriation	0	10,400,000	6,883,614	(33.8%)	(3,516,386)
TOTAL REVENUE	74,275,299	94,109,981	92,556,833	(1.7%)	(1,553,148)
EXPENDITURES					
Personnel Expenses	840,754	1,155,755	1,032,656	(10.7%)	(123,099)
Operating Expenses	76,752,016	92,749,697	91,319,648	(1.5%)	(1,430,049)
Capital Outlay	0	1	1	0.0%	0
Other Uses	204,528	204,528	204,528	0.0%	0
TOTAL EXPENDITURES	77,797,299	94,109,981	92,556,833	(1.7%)	(1,553,148)

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
Full Time Positions	9	9	0
Part Time Hours	3,440	3,440	0

GROUP HEALTH SUBFUND 56201

BACKGROUND

This internal service fund administers the City's group health plans including group health, life insurance and other types of insurances. On January 1, 2015, the City of Jacksonville moved to a self-insurance plan, pursuant to Ordinance 2014-546-E. As of January 1, 2020, FOP and IAFF members moved to their own health, dental, and vision plan managed by the unions. This has resulted in the employee portion of the contribution for the employees in those unions no longer flowing through this fund.

SERVICE LEVELS

Service levels for this internal service provider are unchanged for fiscal year 2023-2024.

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, dental, vision and life insurance for both public safety and non-public safety City employees in FY 24.

Miscellaneous Revenue

This category represents anticipated interest income for FY 24.

Fund Balance Appropriation

Available fund balance is being appropriated to keep employee benefit premiums flat for FY 24.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net decrease in this category is primarily driven by the removal of \$200,000 for Special Pay associated with the City's Wellness Program to more accurately represent actual spending. This is somewhat offset by pay increases effective October 1st, 2023 related to collective bargaining.

Operating Expenses

This category includes various expenditures. Of the \$91.3 million in this category, \$90.6 million is funding to pay for various insurance costs including health, dental, vision and life insurance premiums as well as group health claims. The remainder includes various expenses such as internal service charges and professional services. The net decrease in this category is primarily driven by a \$5.9 million reduction in the budget for paid health insurance claims, based on historic usage. However, this reduction has been largely offset by an increase of \$4.3 million in public safety health trust costs for FY 24. It should be noted that the actuarial amount for health insurance is not indicative of the City's actual health insurance claims paid.

Other Uses

This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP

The authorized position cap and part-time hours are unchanged from the prior year.

Insured Programs
Subfund - 56301

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Charges for Services	12,260,253	15,297,139	19,742,537	29.1%	4,445,398
Miscellaneous Revenue	26,783	68,104	78,377	15.1%	10,273
Transfers From Other Funds	17,806	0	0		0
Fund Balance Appropriation	0	523,456	500,000	(4.5%)	(23,456)
TOTAL REVENUE	12,304,843	15,888,699	20,320,914	27.9%	4,432,215
EXPENDITURES					
Personnel Expenses	806,527	910,814	1,067,668	17.2%	156,854
Operating Expenses	12,887,581	14,876,491	19,151,852	28.7%	4,275,361
Capital Outlay	0	3	3	0.0%	0
Other Uses	101,391	101,391	101,391	0.0%	0
TOTAL EXPENDITURES	13,795,499	15,888,699	20,320,914	27.9%	4,432,215

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
Full Time Positions	8	9	1
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

An additional position was added as part of the budget process.

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 24. 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 24 incidents that require the City to pay a deductible to its insurance carrier, net of any FY 24 revenue generated from billings related to FY 23 incidents.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The net increase in this category is due to various pay increases including those effective October 1st, 2023, related to collective bargaining, as well as costs associated with the additional position added as part of the FY 24 budget process.

Operating Expenses

This category contains various small operating costs as well as the cost for the City's various insurance premiums which make up \$18.0 million of the total budget in this category. The net increase is being driven by a \$4.2 million increase in the City's property insurance premium.

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.

Debt Management Fund
Subfund - 57101

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Charges for Services	83,241,369	69,501,473	85,473,074	23.0%	15,971,601
Miscellaneous Revenue	185,007	0	0		0
Other Sources	168,112,173	417,847,808	352,622,487	(15.6%)	(65,225,321)
TOTAL REVENUE	251,538,550	487,349,281	438,095,561	(10.1%)	(49,253,720)
EXPENDITURES					
Debt Service	84,961,682	69,501,473	85,473,074	23.0%	15,971,601
Other Uses	160,376,710	417,847,808	352,622,487	(15.6%)	(65,225,321)
TOTAL EXPENDITURES	245,338,393	487,349,281	438,095,561	(10.1%)	(49,253,720)

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
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 24.

Other Sources

This category houses the FY 24 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 24 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 24 new loan amounts to be borrowed net of any de-authorization of prior year capacity. The budget ordinance 2023-504-E schedule B4 contains a complete list debt funded items, which can be found at [City of Jacksonville - Legislation \(legistar.com\)](#).

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OTHER FUNDS

OTHER FUNDS
Summary of Subfunds

Capital Project Funds										
SF	Description	Personnel Expenses	Operating Expenses	Debt Service	Capital Outlay	Grants, Aids & Contrib.	Transfers to Other Funds	Other Uses	Approved Budget	
32102	General Capital Projects		630,000						630,000	
32124	2023 Authorized Capital Projects		339,154,728					16,433,964	355,588,692	
Total Capital Project Funds		0	0	0	339,784,728	0	0	16,433,964	356,218,692	
Permanent Funds										
SF	Description	Personnel Expenses	Operating Expenses	Debt Service	Capital Outlay	Grants, Aids & Contrib.	Transfers to Other Funds	Other Uses	Approved Budget	
05102	Art In Public Places Permanent Fund								0	
Total Component Units		0	0	0	0	0	0	0	0	
Pension Funds										
SF	Description	Personnel Expenses	Operating Expenses	Debt Service	Capital Outlay	Grants, Aids & Contrib.	Transfers to Other Funds	Other Uses	Approved Budget	
65101	General Employees Pension Trust	578,703	16,501,190		1			652,725	17,732,619	
65103	Correctional Officers Pension Trust		2,207,638					8,688	2,216,326	
65110	GEDC Survivor & Disability Plan		17,898						17,898	
65111	PSDC Survivor & Disability Plan		11,252						11,252	
Total Trust and Agency Funds		578,703	18,737,978	0	1	0	0	661,413	19,978,095	

General Capital Projects
Subfund - 32102

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Charges for Services	134,787	211,139	0	(100.0%)	(211,139)
Miscellaneous Revenue	814,765	750,000	0	(100.0%)	(750,000)
Other Sources	3,000	0	0		0
Transfers From Other Funds	0	0	630,000		630,000
TOTAL REVENUE	952,551	961,139	630,000	(34.5%)	(331,139)
EXPENDITURES					
Capital Outlay	354,076	4,512,049	630,000	(86.0%)	(3,882,049)
Grants, Aids & Contributions	45,125	0	0		0
Other Uses	0	(3,550,910)	0	(100.0%)	3,550,910
TOTAL EXPENDITURES	399,201	961,139	630,000	(34.5%)	(331,139)

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

GENERAL CAPITAL PROJECTS SUBFUND 32102

BACKGROUND

This fund currently houses a transfer from the General Fund operating subfund.

REVENUE

Transfers From Other Funds

This amount represents a transfer from the General Fund operating subfund for a City Council priority including in ordinance 2023-149-E, which provides \$45,000 to each council district for the installation of traffic calming device and other roadway safety improvements.

EXPENDITURES

Capital Outlay

This is the available funding for the project discussed in the revenue section above.

Authorized Capital Projects - FY23 and Forward
Subfund - 32124

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Other Sources	0	444,836,820	331,846,264	(25.4%)	(112,990,556)
Transfers From Other Funds	0	12,914,655	23,742,428	83.8%	10,827,773
TOTAL REVENUE	0	457,751,475	355,588,692	(22.3%)	(102,162,783)
EXPENDITURES					
Capital Outlay	67,467	457,751,475	339,154,728	(25.9%)	(118,596,747)
Other Uses	0	0	16,433,964		16,433,964
TOTAL EXPENDITURES	67,467	457,751,475	355,588,692	(22.3%)	(102,162,783)

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
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 24 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 24 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 24 Capital Improvement Plan.

- | | |
|--|--------------|
| ➤ 00111 General Fund – GSD | \$23,460,905 |
| ➤ 11302 Kathryn A Hanna Park Improvement | \$281,523 |

EXPENDITURES

Capital Outlay

All available funding, both pay-go and debt, are being used to fund the adopted FY 24 Capital Improvement Plan – General Capital Improvement Projects. Additional information on the FY 24 Capital Improvement Plan and its projects, including the total project cost and the impact on operating expenses, can be found in the FY 24-28 Capital Improvement Plan – Approved PDF located online at <http://www.coj.net/departments/finance/budget.aspx>

Other Uses

This is a budgeted contingency for the stadium capital reserve project included in the adopted FY 24 Capital Improvement Plan.

General Employees Pension Trust
Subfund - 65101

	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Miscellaneous Revenue	(224,555,006)	17,515,392	17,732,619	1.2%	217,227
Transfers From Other Funds	10,416	0	0		0
TOTAL REVENUE	(224,544,590)	17,515,392	17,732,619	1.2%	217,227
EXPENDITURES					
Personnel Expenses	488,866	558,302	578,703	3.7%	20,401
Operating Expenses	221,393,233	16,304,364	16,501,190	1.2%	196,826
Capital Outlay	0	1	1	0.0%	0
Other Uses	26,287,539	652,725	652,725	0.0%	0
TOTAL EXPENDITURES	248,169,638	17,515,392	17,732,619	1.2%	217,227

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
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 2023-2024.

REVENUE

Miscellaneous Revenue

This amount represents the revenue needed to balance the fund.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, workers compensation and employer-provided benefits. The net increase in this category is primarily due to pay increases effective October 1st, 2023 related to collective bargaining.

Operating Expenses

This category contains various small operating costs as well as \$16.1 million in professional services for the City's money manager fees, actuary fees, portfolio consultants and pension counsels. The net increase in this category is primarily driven by an increase of \$250,705 in computer systems maintenance and security costs. Which is somewhat offset by a decrease of \$40,588 in allocated administrative costs to the Correctional Officers Pension fund (Subfund 65103).

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 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Miscellaneous Revenue	(23,228,045)	2,166,385	2,216,326	2.3%	49,941
TOTAL REVENUE	(23,228,045)	2,166,385	2,216,326	2.3%	49,941
EXPENDITURES					
Operating Expenses	21,822,492	2,157,697	2,207,638	2.3%	49,941
Other Uses	2,550,388	8,688	8,688	0.0%	0
TOTAL EXPENDITURES	24,372,879	2,166,385	2,216,326	2.3%	49,941

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
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 2023-2024.

REVENUE

Miscellaneous Revenue

This amount represents the revenue needed to balance the fund.

EXPENDITURES

Operating Expenses

This category includes \$2.1 million in professional services for costs and fees to various money managers to manage the Correctional Officers' pension fund investments, and \$129,120 in supervision allocation from the General Employees' Pension Trust (Subfund 65101). The change in this category is mainly driven by an increase of \$40,588 in supervision allocation costs.

Other Uses

This category houses the charge for the City's indirect cost recovery study.

GEDC Survivor & Disability Plan
 Subfund - 65110

	Actuals FY 2021-2022	Adopted FY 2022-2023	Approved FY 2023-2024	Change From Prior Year	
				Percent	Dollar
REVENUE					
Miscellaneous Revenue	1,037,946	0	17,898		17,898
TOTAL REVENUE	1,037,946	0	17,898		17,898
EXPENDITURES					
Operating Expenses	645,016	0	17,898		17,898
TOTAL EXPENDITURES	645,016	0	17,898		17,898

AUTHORIZED POSITION CAP

	Adopted FY 2022-2023	Approved FY 2023-2024	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 general employee defined contribution survivor and disability pension plan.

SERVICE LEVELS

Service levels for this subfund are unchanged for the fiscal year 2023-2024.

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	Adopted	Approved	Change From Prior Year	
	FY 2021-2022	FY 2022-2023	FY 2023-2024	Percent	Dollar
REVENUE					
Miscellaneous Revenue	429,873	0	11,252		11,252
TOTAL REVENUE	429,873	0	11,252		11,252
EXPENDITURES					
Operating Expenses	32,191	0	11,252		11,252
TOTAL EXPENDITURES	32,191	0	11,252		11,252

AUTHORIZED POSITION CAP

	Adopted	Approved	Change
	FY 2022-2023	FY 2023-2024	
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 public safety defined contribution survivor and disability pension plan.

SERVICE LEVELS

Service levels for this subfund are unchanged for the fiscal year 2023-2024.

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.

CAPITAL PROJECTS

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

INTRODUCTION

The Capital Improvement Plan (CIP) is a multi-year forecast of major capital buildings, infrastructure, and other needs. The City of Jacksonville has adopted in Jacksonville Municipal Code Chapter 106, Part 1 Section 106.109 Capital Improvement Funding a “Five-Year Capital Improvements Plan that is designed to be financially feasible and provides the funding source and amount of funding for the capital costs of each project, and the funding source and amount of funding for the anticipated post-construction operation costs of each project”. The Five-Year Capital Improvements Plan shall be filed and approved each fiscal year concurrently with the annual budget.

The adopted Capital Improvement Plan (CIP) for a five-year period beginning October 1, 2023, through the fiscal year ending September 30, 2028 includes location, funding and expenses for projects with current fiscal year appropriations.

The CIP incorporates needs identified in the Capital Improvements Element (CIE) required under the Growth Management Act of 1985. The CIE focuses on anticipated infrastructure requirements based on service level standards and the land use plan adopted by the City Council to prevent deficiencies in level of services.

In addition to the needs identified in the CIE, the CIP includes other improvements not covered by the Growth Management Act such as Public Safety, Targeted Economic Development, Public Facilities (primarily public buildings), and Environmental factors.

Capital projects are budgeted on an “all years” basis, an accounting practice used for funds that may need to carry over from one fiscal year to the next for a defined purpose such as funding a specific capital project or a grant.

PROCESS

Chapter 122 of the Jacksonville Municipal Code requires that the CIP be prepared annually by the City of Jacksonville’s Finance Department through submittals received from various City departments, independent authorities, and agencies.

Departments complete a CIP request form with detailed project information and use a standardized matrix to score projects prior to submitting them to the Finance Department. The projects are then reviewed by the Departments of Public Works, Planning & Development, and Finance for reasonableness related to costs, operating budget and level of service impact. The Mayor’s Budget Review Committee (MBRC) makes the final recommendation of projects for the Mayor’s review and approval. The City Council then receives the Mayor’s Proposed Five-Year CIP with the Proposed Annual Budget in July. Once adopted by the City Council the first fiscal year of the CIP becomes the city’s Capital Improvement Budget for that year.

A typical capital project is planned and executed in the following phases:

Design and Engineering: These are costs incurred by the City to design a project in accordance with the scope of work set forth in the development phase. This includes professional consultant fees, legal and technical documentation, constructibility review, data collection, advertising, assessment of alternatives related to project design, construction management services, and bid reviews.

Land Acquisition and Site Preparation: These costs are incurred by the City for the purchase of land, easements and right-of-way. This also includes purchase price, surveys, appraisals, environmental audit, permitting, legal costs, maps, charts, aerial photography, and other costs such as wetlands restoration.

Construction: This includes costs incurred by the City for all construction related tasks required to place a project in service. This includes project construction contracts, professional and technical assistance, advertising, legal and technical documentation, costs, inspections, testing, and permitting.

Capital Equipment: This includes costs incurred by the City for all capital equipment related to the needs of the specific facility/project. This includes public safety, telecommunications and AV equipment.

Misc. Equipment and Furnishings: This includes costs incurred by the City for the purchase of appliances, furniture, lockers, flagpoles, toilet accessories and lighting fixtures.

Art in Public Places: Ordinance 96-1105-677 created a new Part 9, Chapter 126, concerning public art. All vertical construction projects have a percentage of their construction cost transferred to the Art in Public Places Trust Fund. These funds are used to implement a City-wide plan for the creation and placement of artworks as developed and administered by the Art in Public Places Commission.

Per Ordinance Code Section 122.602 Definitions:

Capital Improvement Project. Excluded from the term and definition of Capital Improvement shall be all Community Redevelopment Area Projects. Capital Improvement Project means a planned undertaking of the City or an independent agency that leads to the acquisition, construction, or extension of the useful life of capital assets. Capital assets include things such as land, buildings, parks, streets, utilities, and other items of value from which the community derives benefit. To constitute a capital improvement project, the project must:

1. Have a total cost greater than \$100,000 and a useful life of more than ten years,
2. Be a one-time outlay, which is non-recurring in nature.
3. Add to, enhance the value of, or extend the life of the City's physical assets.
4. Major equipment purchases must be associated with a Capital Improvement Project and must meet the criteria in item 1 above in order to be included as a Capital Improvement Project.

Any project which meets the definition of a Capital Improvement Project must be included in the Capital Improvement Plan, regardless of funding source.

Excluded from the definition of Capital Improvement Projects are:

- City vehicular equipment purchases. Fleet appropriations are to be considered within the Operating Budget.
- Expenditures for maintenance supplies and materials or replacement items which shall be budgeted as operating items.
- Purchases involving ongoing debt service or lease/purchase costs which shall be budgeted in the Operating Budget.
- All routine resurfacing of streets, recurring annual items and routine maintenance and repair.

Capital Improvement Plan. The Capital Improvement Plan (CIP) is a comprehensive five-year plan of proposed capital improvement projects, intended to identify and balance the capital needs of the community within the fiscal capabilities and limitations of the city budget. It is a significant element of the annual budget process and intended to be binding on future years in order to fulfill the purposes set forth above. While the CIP is updated annually and subject to change as emergencies arise or projects are delayed by circumstances beyond our control, the annual focus primarily will be on the fifth year of the plan as new projects are added. The first year of the plan is the basis for actual appropriations authorized by the City Council for capital projects when adopting the Annual Budget. The remaining four years establish priorities for future capital improvement projects.

Capital Improvement Plan Budget. Capital Improvement Plan Budget shall be submitted annually with the City Annual Budget and is the first year of the Capital Improvement Plan. The required elements of the Capital Improvement Plan Budget are set forth in Section 122.603(b), Ordinance Code.

CAPITAL PROJECTS OPERATING IMPACT

The CIP is an integral element of the City's budgeting process. The cost of operating new or expanded facilities or infrastructure can be significant and will be included in the operating budget in the fiscal year the asset becomes operational. In addition, the future operating impacts are incorporated into the five-year forecast that is included in the annual budget ordinance. Information by project, including additional FTEs, can be found in the operating budget impact section of the individual project sheets of the FY 2024-2028 adopted capital improvement plan located on the coj.net Budget Office site.

ADOPTED FIVE-YEAR CAPITAL IMPROVEMENT PLAN

The Capital Improvement Plan or CIP including beyond 5th year projects is valued at \$2.14 billion. This reflects a continued investment to provide for the health, safety and quality of life for our citizens. To assist in balancing and prioritizing needs across the City, departments identify projects by one of the following "Program Areas."

Drainage - Project that improves drainage conditions and reduces flooding

Environment / Quality of Life - Project that would promote or improve the environment for the citizens of Jacksonville (e.g., water treatment plants)

Parks / Preservation Land / Wetland - Project with buildings, grounds and/or recreational facilities within the park boundaries, also including the Preservation Project

Public Facilities – Project for facilities designated for primarily citizen use and includes facilities such as the county courthouse, arena and baseball park

Public Safety - Project relating to public safety including facilities

Roads / Infrastructure / Transportation – Project dedicated to expanding and widening roads; interchanges, overpasses and intersection improvements; and also includes road resurfacing, sidewalks/bike paths, as well as landscaping/tree planting along road improvement projects.

Targeted Economic Development – Project is used to stimulate growth and revitalization by providing grants and loans for infrastructure, public improvements, and project development.

The following reports detail the FY 2024-2028 Capital Improvement Plan by funding area, fiscal year, program area and funding source. Additional project detail can be found on the coj.net Budget Office website.

Dept	Program Area	Project Name	Total Cost	Total Prior Years	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	Beyond 5
PW	Roads / Infrastructure / Transportation	I-10 to Ramona Outfall Ditch Restoration	\$500,000	\$0	\$0	\$0	\$0	\$500,000	\$0	\$0
PW	Roads / Infrastructure / Transportation	Lane Wiley Senior Center Septic Abandonment - Utility	\$225,000	\$0	\$0	\$225,000	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Lobrano Court Drainage Improvements	\$500,000	\$0	\$0	\$0	\$0	\$500,000	\$0	\$0
PW	Roads / Infrastructure / Transportation	Lone Star Rd Bridge	\$4,350,000	\$250,000	\$4,100,000	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Luna, Green & Melba Street Bicycle Project	\$118,000	\$0	\$0	\$0	\$0	\$0	\$0	\$118,000
PW	Roads / Infrastructure / Transportation	Main Street Bridge Pedestrian Ramp	\$2,600,000	\$0	\$0	\$0	\$500,000	\$2,100,000	\$0	\$0
PW	Roads / Infrastructure / Transportation	Mallory Street Drainage Improvement	\$320,000	\$0	\$0	\$320,000	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Mandarin Road Sidewalk	\$950,000	\$0	\$0	\$0	\$0	\$250,000	\$0	\$700,000
PW	Roads / Infrastructure / Transportation	Marquette/Woodmere Area Drainage Improvements	\$557,000	\$0	\$0	\$0	\$0	\$557,000	\$0	\$0
PW	Roads / Infrastructure / Transportation	McCoy's Creek Branches	\$13,400,000	\$3,400,000	\$0	\$0	\$0	\$0	\$10,000,000	\$0
PW	Roads / Infrastructure / Transportation	McCoy's Creek Greenway-Outfall Improvements with Riverwalk	\$58,200,000	\$46,100,000	\$7,000,000	\$5,100,000	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	McCoy's Creek Rebuild & Raise Bridge - King	\$14,000,000	\$5,000,000	\$9,000,000	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Mickler Road Widening	\$330,000	\$0	\$0	\$330,000	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Moncrief Rd. and W. 20th St. Road Improvements	\$350,000	\$0	\$350,000	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Monument Road Bridge	\$800,000	\$0	\$0	\$0	\$0	\$0	\$0	\$800,000
PW	Roads / Infrastructure / Transportation	Monument Road Improvements	\$2,200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	New Berlin Rd(Cedar Pt To Starr/Pulsky)	\$42,756,553	\$2,756,553	\$10,000,000	\$30,000,000	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Northbank Marina at Metropolitan Park	\$43,200,000	\$22,100,000	\$12,100,000	\$9,000,000	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Northbank Riverwalk - Northbank Bulkhead	\$75,771,425	\$27,871,425	\$8,900,000	\$17,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$10,000,000
PW	Roads / Infrastructure / Transportation	Oceanway Community Center Septic Abandonment - Utility	\$215,000	\$0	\$0	\$0	\$215,000	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Ortega Boulevard Sidewalks	\$4,900,000	\$0	\$0	\$0	\$0	\$0	\$0	\$4,900,000
PW	Roads / Infrastructure / Transportation	Pavement Markings	\$13,099,990	\$6,599,990	\$1,500,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
PW	Roads / Infrastructure / Transportation	Penman Road Complete Street	\$20,500,000	\$3,000,000	\$2,500,000	\$7,500,000	\$7,500,000	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Perry Street Improvements	\$5,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000,000
PW	Roads / Infrastructure / Transportation	Plummer Grant Sidewalk (New)	\$2,700,000	\$0	\$0	\$300,000	\$2,400,000	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Plymouth Street Bridge	\$4,900,000	\$650,000	\$0	\$4,250,000	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Post Street Dock Streetscape	\$3,400,000	\$0	\$0	\$0	\$0	\$400,000	\$0	\$3,000,000
PW	Roads / Infrastructure / Transportation	Railroad Crossings	\$10,556,116	\$6,581,116	\$750,000	\$550,000	\$225,000	\$225,000	\$500,000	\$1,725,000
PW	Roads / Infrastructure / Transportation	Reed Avenue Roadway	\$1,694,000	\$0	\$0	\$1,694,000	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Resiliency Infrastructure Improvements	\$50,000,000	\$20,000,000	\$10,000,000	\$10,000,000	\$10,000,000	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Riverside Ave Drainage Study	\$250,000	\$0	\$250,000	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Roadway Resurfacing - Roadway Resurfacing	\$348,788,718	\$203,488,337	\$26,800,381	\$27,000,000	\$22,875,000	\$22,875,000	\$22,875,000	\$22,875,000
PW	Roads / Infrastructure / Transportation	Roadway Safety Project - Roadway Safety Project-Ped X-Ing	\$4,095,000	\$2,295,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
PW	Roads / Infrastructure / Transportation	Roadway Sign Stripe And Signal	\$34,737,474	\$23,317,474	\$3,360,000	\$1,930,000	\$1,930,000	\$1,400,000	\$1,400,000	\$1,400,000
PW	Roads / Infrastructure / Transportation	Roselle Street Bridge	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000
PW	Roads / Infrastructure / Transportation	San Mateo Elementary School Sidewalk	\$600,000	\$0	\$600,000	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Seabreeze Drive Drainage Improvement	\$320,000	\$0	\$0	\$0	\$0	\$320,000	\$0	\$0
PW	Roads / Infrastructure / Transportation	Sedgemore Drive Drainage Improvements	\$350,000	\$0	\$0	\$0	\$0	\$350,000	\$0	\$0

Dept	Program Area	Project Name	Total Cost	Total Prior Years	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	Beyond 5
PW	Roads / Infrastructure / Transportation	Sibbald Road Sidewalk - Extension	\$3,600,000	\$2,200,000	\$1,400,000	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Sidewalk Construction - New	\$8,184,424	\$5,184,424	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
PW	Roads / Infrastructure / Transportation	Sidewalk-Curb Construction And Repair	\$62,310,686	\$41,310,686	\$6,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000
PW	Roads / Infrastructure / Transportation	Southbank Bulkhead	\$12,000,000	\$6,000,000	\$0	\$0	\$0	\$6,000,000	\$0	\$0
PW	Roads / Infrastructure / Transportation	St Johns River - St Johns River Bulkhead, Assess & Restore	\$17,064,019	\$8,064,019	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000
PW	Roads / Infrastructure / Transportation	St. Johns Ave. Traffic Calming	\$500,000	\$250,000	\$250,000	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Starratt Rd - Dunn Creek Rd Intersection	\$1,179,597	\$479,597	\$700,000	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Sunbeam Road Underdrain Repair Project - Phase 2	\$5,000,000	\$0	\$0	\$0	\$0	\$1,000,000	\$0	\$4,000,000
PW	Roads / Infrastructure / Transportation	Superior Street Fueling Station	\$1,550,800	\$0	\$0	\$325,000	\$1,225,800	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Traffic Calming	\$2,050,000	\$900,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$150,000
PW	Roads / Infrastructure / Transportation	Traffic Calming - District 01	\$100,000	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Traffic Calming - District 08	\$300,000	\$0	\$300,000	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Traffic Signalization - Fiber Optic	\$4,500,000	\$1,500,000	\$750,000	\$750,000	\$750,000	\$750,000	\$0	\$0
PW	Roads / Infrastructure / Transportation	Traffic Signalization-Countywide	\$3,850,000	\$0	\$1,100,000	\$550,000	\$550,000	\$550,000	\$550,000	\$550,000
PW	Roads / Infrastructure / Transportation	Traffic Street Lights	\$3,701,263	\$3,101,263	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
PW	Roads / Infrastructure / Transportation	Trout River Blvd Sidewalk (New)	\$1,800,000	\$0	\$0	\$0	\$300,000	\$1,500,000	\$0	\$0
PW	Roads / Infrastructure / Transportation	Trout River Railroad Crossing Overpass	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000
PW	Roads / Infrastructure / Transportation	University Boulevard (Complete Streets Project)	\$19,500,000	\$0	\$10,000,000	\$9,500,000	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Upstream Fishing Creek Drainage Improvements	\$2,818,000	\$0	\$0	\$0	\$0	\$600,000	\$0	\$2,218,000
PW	Roads / Infrastructure / Transportation	Water-Wastewater System Fund	\$232,795,456	\$137,795,456	\$17,500,000	\$17,500,000	\$5,000,000	\$10,000,000	\$25,000,000	\$20,000,000
PW	Roads / Infrastructure / Transportation	Wells Road Bridge	\$2,500,000	\$0	\$0	\$0	\$2,500,000	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	West 9th Street Improvements	\$2,000,000	\$0	\$0	\$0	\$2,000,000	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Willowbranch Creek Bulkhead Replacement	\$8,300,000	\$5,000,000	\$3,300,000	\$0	\$0	\$0	\$0	\$0
PW	Roads / Infrastructure / Transportation	Woodside Street Underdrain Drainage Improvements	\$625,000	\$0	\$0	\$0	\$0	\$625,000	\$0	\$0
PW	Environmental / Quality of Life	8th Street - I-95 to Blvd Landscaping/Tree Planting	\$1,300,000	\$0	\$0	\$0	\$0	\$0	\$0	\$1,300,000
PW	Environmental / Quality of Life	African American Cemeteries - Beautification	\$160,000	\$0	\$160,000	\$0	\$0	\$0	\$0	\$0
PW	Environmental / Quality of Life	Corridors of Significance	\$1,009,000	\$0	\$0	\$0	\$0	\$0	\$0	\$1,009,000
PW	Environmental / Quality of Life	Jax Ash Site Pollution Remediation	\$201,642,425	\$186,392,425	\$4,250,000	\$2,000,000	\$2,000,000	\$3,000,000	\$2,000,000	\$2,000,000
PW	Environmental / Quality of Life	Landscape Renovations at Jax Public Library	\$943,000	\$201,000	\$342,000	\$0	\$0	\$0	\$0	\$400,000
PW	Environmental / Quality of Life	Median Beautification	\$750,000	\$550,000	\$0	\$0	\$0	\$0	\$0	\$200,000
PW	Public Facilities	Beaches Branch Library Improvements	\$650,000	\$0	\$0	\$350,000	\$0	\$0	\$0	\$300,000
PW	Public Facilities	Bradham Brooks Library HVAC Chiller & Controls Upgrade	\$705,000	\$0	\$455,000	\$0	\$0	\$0	\$0	\$250,000
PW	Public Facilities	Brown Eastside Branch Library Roof Replacement	\$118,000	\$0	\$0	\$0	\$0	\$0	\$0	\$118,000
PW	Public Facilities	CDBG 23-24 PW - Bradham Brooks Library Bathroom Renovations	\$180,000	\$0	\$180,000	\$0	\$0	\$0	\$0	\$0
PW	Public Facilities	CDBG 23-24 PW - Main Library - Public and Staff Restroom Renova	\$840,000	\$0	\$840,000	\$0	\$0	\$0	\$0	\$0
PW	Public Facilities	CDBG 23-24 PW - Main Library - Security Control System Replace	\$150,000	\$0	\$150,000	\$0	\$0	\$0	\$0	\$0
PW	Public Facilities	CDBG 23-24 PW - Regency Carpet Replacement/Desk Removal	\$230,000	\$0	\$230,000	\$0	\$0	\$0	\$0	\$0
PW	Public Facilities	CDBG 23-24 PW - Regency Sq - Public and Staff Restroom Renovat	\$180,000	\$0	\$180,000	\$0	\$0	\$0	\$0	\$0

Dept	Program Area	Project Name	Total Cost	Total Prior Years	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	Beyond 5
PW	Public Facilities	Charles Webb Wesconnett Regional Library Roof Replacement	\$380,000	\$0	\$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	\$0
PW	Public Facilities	Don Brewer Center - Roof Replacement	\$210,000	\$0	\$210,000	\$0	\$0	\$0	\$0	\$0
PW	Public Facilities	Duval County Courthouse Waterproofing and Sealant	\$500,000	\$0	\$500,000	\$0	\$0	\$0	\$0	\$0
PW	Public Facilities	Duval County Health Dept - Elevator Replacement	\$275,000	\$0	\$275,000	\$0	\$0	\$0	\$0	\$0
PW	Public Facilities	Ed Ball Alarm Replacement	\$1,200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$1,200,000
PW	Public Facilities	Ed Ball Parking Garage Maintenance	\$1,000,000	\$0	\$0	\$1,000,000	\$0	\$0	\$0	\$0
PW	Public Facilities	Equestrian Center Cattle Barn	\$3,250,000	\$250,000	\$3,000,000	\$0	\$0	\$0	\$0	\$0
PW	Public Facilities	Facilities Capital Maintenance-Govt	\$45,556,161	\$36,556,161	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000
PW	Public Facilities	Facilities Capital Maintenance-Govt - Facilities Cap Assessment & Fleet Management-Maintenance and Upgrades	\$5,089,546	\$2,089,546	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
PW	Public Facilities	Fleet Management-Maintenance and Upgrades	\$4,242,347	\$2,417,347	\$0	\$0	\$0	\$0	\$0	\$1,825,000
PW	Public Facilities	Florida Theatre - Facility Improvements	\$9,975,000	\$7,475,000	\$1,000,000	\$500,000	\$500,000	\$500,000	\$0	\$0
PW	Public Facilities	Healthcare Facilities Countywide	\$500,000	\$0	\$0	\$0	\$500,000	\$0	\$0	\$0
PW	Public Facilities	Highlands Library Roof Replacement	\$400,000	\$0	\$400,000	\$0	\$0	\$0	\$0	\$0
PW	Public Facilities	Jax Family Health Roof Replacement	\$225,000	\$0	\$0	\$0	\$0	\$0	\$0	\$225,000
PW	Public Facilities	Jax Re-Entry Center - Roof Replacement	\$400,000	\$0	\$400,000	\$0	\$0	\$0	\$0	\$0
PW	Public Facilities	Kennedy Community Center	\$150,000	\$0	\$0	\$0	\$0	\$0	\$0	\$150,000
PW	Public Facilities	Mandarin Branch Library Improvements	\$350,000	\$0	\$0	\$350,000	\$0	\$0	\$0	\$0
PW	Public Facilities	Mandarin Branch Library Roof Replacement	\$1,534,000	\$0	\$0	\$0	\$0	\$234,000	\$1,300,000	\$0
PW	Public Facilities	Mary Singleton Senior Center HVAC Improvements	\$450,000	\$0	\$0	\$0	\$0	\$0	\$0	\$450,000
PW	Public Facilities	Mayport Dock Redevelopment	\$20,500,000	\$5,500,000	\$2,000,000	\$8,000,000	\$5,000,000	\$0	\$0	\$0
PW	Public Facilities	Murray Hill Branch Library Roof Replacement	\$138,000	\$0	\$0	\$0	\$0	\$138,000	\$0	\$0
PW	Public Facilities	Pablo Creek Regional Library Roof Replacement	\$390,000	\$0	\$0	\$0	\$0	\$390,000	\$0	\$0
PW	Public Facilities	Police Memorial Bldg - Mainten & Upgrades	\$3,850,000	\$1,375,000	\$275,000	\$275,000	\$275,000	\$550,000	\$550,000	\$550,000
PW	Public Facilities	Pretrial Detention Facility - Pretrial Det Fac-Cell Door System	\$20,500,000	\$5,500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000
PW	Public Facilities	Property Warehouse and Impound Facility Roof Replacement	\$1,500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$1,500,000
PW	Public Facilities	Public Buildings - Roofing	\$8,459,895	\$3,659,895	\$600,000	\$600,000	\$600,000	\$1,000,000	\$1,000,000	\$1,000,000
PW	Public Facilities	Public Works COOP	\$450,000	\$0	\$0	\$0	\$450,000	\$0	\$0	\$0
PW	Public Facilities	Regency Square Library Roof Replacement	\$330,000	\$0	\$0	\$0	\$0	\$330,000	\$0	\$0
PW	Public Facilities	San Marco Branch Library Roof Replacement	\$252,000	\$0	\$0	\$0	\$0	\$252,000	\$0	\$0
PW	Public Facilities	San Marco Library HVAC Improvements	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$200,000
PW	Public Facilities	South Mandarin Branch Library Roof Replacement	\$237,000	\$0	\$0	\$0	\$0	\$237,000	\$0	\$0
PW	Public Facilities	Southeast Regional Library Roof Replacement	\$448,000	\$0	\$0	\$0	\$0	\$448,000	\$0	\$0
PW	Public Facilities	Stadium Capital Reserve	\$20,000,000	\$0	\$20,000,000	\$0	\$0	\$0	\$0	\$0
PW	Public Facilities	Traffic Engineering - Warehouse Phase III	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000
PW	Public Facilities	UF Health Capital Improvements	\$150,000,000	\$95,000,000	\$45,000,000	\$10,000,000	\$0	\$0	\$0	\$0
PW	Public Facilities	University Park Branch Library Roof Replacement	\$600,000	\$0	\$0	\$0	\$0	\$600,000	\$0	\$0
PW	Public Facilities	Water St. Garage Elevator Modernization	\$465,000	\$0	\$0	\$465,000	\$0	\$0	\$0	\$0

**ADOPTED FIVE-YEAR CAPITAL IMPROVEMENT PLAN
STORMWATER CAPITAL IMPROVEMENT PROJECTS**

Funding Source	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	Beyond 5
Debt Management Funds	\$0	\$0	\$0	\$0	\$0	\$0
Fuel and Bed Tax	\$0	\$0	\$0	\$0	\$0	\$0
Prior Year Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Grant Funding	\$0	\$0	\$0	\$0	\$0	\$0
Pay-Go: Transfer From Other Funds	\$0	\$0	\$0	\$0	\$0	\$0
Pay-Go: Transfer Stormwater Operating	\$11,220,697	\$8,954,319	\$10,000,000	\$9,100,000	\$11,000,000	\$37,754,343
F.I.N.D Projects	\$0	\$0	\$0	\$0	\$0	\$0
Total Per Year	\$11,220,697	\$8,954,319	\$10,000,000	\$9,100,000	\$11,000,000	\$37,754,343

Dept	Program Area	Project Name	Total Cost	Total Prior Years	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	Beyond 5
SW	Drainage	Arlington/Pottsburg (Beach & Southside) Pond	\$5,681,000	\$4,887,507	\$793,493	\$0	\$0	\$0	\$0	\$0
SW	Drainage	Arlington/Pottsburg (Bowden & Belfort) Pond	\$1,930,850	\$0	\$1,930,850	\$0	\$0	\$0	\$0	\$0
SW	Drainage	Drainage System Rehabilitation - Drainage System Rehabilitation	\$177,167,670	\$140,992,654	\$6,175,016	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000
SW	Drainage	Duval Road (Wet Detention Pond)	\$9,530,000	\$0	\$1,921,338	\$2,554,319	\$3,600,000	\$1,454,343	\$0	\$0
SW	Drainage	Hogan's Creek Stormwater Improvements	\$38,000,000	\$0	\$0	\$0	\$0	\$1,645,657	\$5,000,000	\$31,354,343
SW	Drainage	Stormwater Project Development & Feasibility Studies	\$1,750,000	\$750,000	\$250,000	\$250,000	\$250,000	\$0	\$0	\$250,000
SW	Drainage	Stormwater Pump Stations - Capital Maintenance	\$1,200,000	\$600,000	\$150,000	\$150,000	\$150,000	\$0	\$0	\$150,000

**ADOPTED FIVE-YEAR CAPITAL IMPROVEMENT PLAN
SOLID WASTE CAPITAL IMPROVEMENT PROJECTS**

Funding Source	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	Beyond 5
Debt Management Funds	\$1,550,000	\$18,500,000	\$23,000,000	\$6,700,000	\$42,500,000	\$55,300,000
Fuel and Bed Tax	\$0	\$0	\$0	\$0	\$0	\$0
Prior Year Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Grant Funding	\$0	\$0	\$0	\$0	\$0	\$0
Pay-Go: Transfer From Other Funds	\$0	\$0	\$0	\$0	\$0	\$0
Pay-Go: Transfer Stormwater Operating	\$0	\$0	\$0	\$0	\$0	\$0
F.I.N.D Projects	\$0	\$0	\$0	\$0	\$0	\$0
Total Per Year	\$1,550,000	\$18,500,000	\$23,000,000	\$6,700,000	\$42,500,000	\$55,300,000

Dept	Program Area	Project Name	Total Cost	Total Prior Years	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	Beyond 5
SD	Environmental / Quality of Life	Environmental Compliance - County Wide	\$35,465,731	\$17,365,731	\$1,000,000	\$2,000,000	\$5,000,000	\$3,100,000	\$5,000,000	\$2,000,000
SD	Environmental / Quality of Life	Leachate Evaporator - Landfill Gas Fueled Leachate Evaporator	\$16,498,000	\$8,298,000	\$0	\$1,000,000	\$0	\$0	\$0	\$7,200,000
SD	Environmental / Quality of Life	Trail Ridge Landfill Const. & Expansion - Trail Ridge Landfill Expansi	\$190,847,333	\$69,597,333	\$550,000	\$15,500,000	\$18,000,000	\$3,600,000	\$37,500,000	\$46,100,000

FY 2023-2024 CAPITAL PROJECT FUNDING

The Capital Improvement Plan is the city's financially feasible plan of capital projects. The adopted FY 2023-2024 annual budget includes \$532 million for capital projects, including \$85.4 million of pay-go funding including; transfers from the City's annual operating revenue, estimated local option and constitutional gas taxes and grant funding.

RECURRING ANNUAL CAPITAL MAINTENANCE

Code section 106.219

"The City is establishing appropriate guidelines and parameters for future recurring capital maintenance budgets. Guidelines that are too low do not provide adequate funds to maintain the public investment in previously constructed facilities and lead to capital maintenance backlogs that can overburden both financial and human resources. Guidelines that are too high may result in excessive demands on the annual budget and limit the City's ability to invest in new projects..."

These minimums and targets, along with the proposed budget amounts, must be included with the Mayor's Capital Improvement Plan presented to City Council. The FY 23-24 budget includes various appropriations which meet and/or exceed all the required minimums set forth in this section.

A list of the FY 2023-2024 projects and budget amounts are included below:

Capital Maintenance Area	Suggested Minimum	Target	FY23-24 Approved
Bulkhead Repair/Replace	\$ 1,500,000	\$ 2,500,000	\$ 14,200,000
Drainage System Rehab (DSR)	\$ 6,000,000	\$ 6,000,000	\$ 6,175,016
Facilities Capital Maintenance	\$ 1,500,000	\$ 3,500,000	\$ 2,600,000
Intersection Improvements	\$ 1,000,000	\$ 1,500,000	\$ 2,000,000
Park Capital Maintenance	\$ 2,000,000	\$ 3,000,000	\$ 3,000,000
Pavement Markings	\$ 350,000	\$ 750,000	\$ 1,500,000
Periodic Maintenance - Bridge Repair/Replacement	\$ 3,000,000	\$ 4,000,000	\$ 6,000,000
Railroad Crossings	\$ 50,000	\$ 50,000	\$ 750,000
Roadway Resurfacing	\$ 12,000,000	\$ 18,000,000	\$ 22,721,606
Roadway Safety Program	\$ 250,000	\$ 500,000	\$ 300,000
Roadway Signal Repair and Upgrade	\$ 2,000,000	\$ 2,500,000	\$ 5,210,000
Sidewalk "New"	\$ 250,000	\$ 500,000	\$ 5,600,000
Sidewalk Repair	\$ 2,000,000	\$ 3,000,000	\$ 6,000,000
Traffic Calming	\$ 150,000	\$ 150,000	\$ 450,000
Traffic Street Lights	\$ 75,000	\$ 150,000	\$ 100,000

FY 2023-2024 ADOPTED CAPITAL IMPROVEMENT PROGRAM BUDGET

The following reports detail the FY 2023-2024 Capital Improvement Program projects by area, project and funding source.

**FY 2023-2024 ADOPTED CAPITAL IMPROVEMENT PROGRAM BUDGET
GENERAL GOVERNMENT CAPITAL IMPROVEMENT PROJECTS**

FY 23-24	
Debt Management Fund	\$330,658,864
Fuel and Bed Tax	\$26,287,642
Prior Year Revenue	\$0
Grant Funding	\$0
Pay-Go: Transfer From Other Funds	\$23,742,428
Pay-Go: Transfer Stormwater Operating	\$0
F.I.N.D Projects	\$0
Total	\$380,688,934

Dept	Project Name	FY 23-24	Debt Management Fund	Fuel and Bed Tax	Prior Year Revenue	Grant Funding	Pay-Go: Transfer From Other Funds	Pay-Go: Transfer Stormwater Operating	F.I.N.D Projects
FR	Fire Station # 17 Replacement	\$1,450,000	\$1,450,000	\$0	\$0	\$0	\$0	\$0	\$0
FR	Fire Station #12 Replacement	\$1,700,000	\$1,700,000	\$0	\$0	\$0	\$0	\$0	\$0
FR	Fire Station #18	\$1,500,000	\$1,500,000	\$0	\$0	\$0	\$0	\$0	\$0
FR	Fire Station #22 - Replacement	\$2,500,000	\$2,500,000	\$0	\$0	\$0	\$0	\$0	\$0
FR	Fire Station #47 - Replacement	\$2,300,000	\$2,300,000	\$0	\$0	\$0	\$0	\$0	\$0
FR	Fire Station #48 - New Construction	\$2,000,000	\$2,000,000	\$0	\$0	\$0	\$0	\$0	\$0
FR	Fire Station #64 (new)	\$300,000	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0
FR	Fire Station #75 (new)	\$300,000	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0
FR	Fire Station #76 - New Construction	\$10,000,000	\$10,000,000	\$0	\$0	\$0	\$0	\$0	\$0
FR	Fire Station Capital Maintenance Misc Improvements	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0
FR	Met Park Marina Fire Station, Museum & Dock/Desig	\$3,000,000	\$3,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	ADA Compliance-Curb Ramps Sidewalks	\$2,000,000	\$2,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	African American Cemeteries - Beautification	\$160,000	\$0	\$0	\$0	\$0	\$160,000	\$0	\$0
PW	Apache Ave Curb And Gutter	\$300,000	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Arlington Road Bridge	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Bradham Brooks Library HVAC Chiller & Controls Upg	\$455,000	\$455,000	\$0	\$0	\$0	\$0	\$0	\$0

Dept	Project Name	FY 23-24	Debt Management Fund	Fuel and Bed Tax	Prior Year Revenue	Grant Funding	Pay-Go: Transfer From Other Funds	Pay-Go: Transfer Stormwater Operating	F.I.N.D Projects
PW	Broward Road Improvements	\$1,500,000	\$1,500,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Cedar Point/Sawpit Road (New Berlin to Shark)	\$5,000,000	\$5,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Chaffee Road	\$15,000,000	\$15,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Collins Road Sidewalks	\$3,100,000	\$3,100,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Countywide Bulkhead-Assessment, Repair, Replacem	\$500,000	\$0	\$0	\$0	\$0	\$500,000	\$0	\$0
PW	Countywide Intersection Imp,Brge-Bridges	\$1,900,000	\$1,900,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Countywide Intersection Imp-Intersection	\$2,000,000	\$2,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Dancy Street Curb & Gutter	\$235,000	\$235,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Don Brewer Center - Roof Replacement	\$210,000	\$210,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Downtown (Monroe Street) Mobility and Two-Way	\$2,000,000	\$2,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Downtown Landscaping & Lighting Capital Maintenanc	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Downtown Two-Way (Julia Street)	\$3,000,000	\$3,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Duval County Courthouse Waterproofing and Sealant	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Duval County Health Dept - Elevator Replacement	\$275,000	\$275,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Emerald Trail - Hogan Street Connector	\$2,500,000	\$2,500,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Emerald Trail - Hogan's Creek to Riverwalk	\$2,000,000	\$2,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Equestrian Center - Mounted Unit Facility	\$3,000,000	\$3,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Equestrian Center Cattle Barn	\$3,000,000	\$3,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Facilities Capital Maintenance-Govt	\$1,500,000	\$0	\$0	\$0	\$0	\$1,500,000	\$0	\$0
PW	Facilities Capital Maintenance-Govt - Facilities Cap As	\$500,000	\$0	\$0	\$0	\$0	\$500,000	\$0	\$0
PW	Florida Theatre - Facility Improvements	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Hardscape - County Wide Maintenance & Repair	\$2,000,000	\$1,778,775	\$0	\$0	\$0	\$221,225	\$0	\$0
PW	Highlands Library Roof Replacement	\$400,000	\$400,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Hogan Street Pedestrian Enhancements	\$4,000,000	\$2,936,427	\$1,063,573	\$0	\$0	\$0	\$0	\$0
PW	Hopkins Creek Regional Stormwater Improvements	\$704,000	\$704,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Jax Ash Site Pollution Remediation	\$4,250,000	\$4,250,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Jax Re-Entry Center - Roof Replacement	\$400,000	\$400,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	La Salle Street Outfall	\$15,200,000	\$15,200,000	\$0	\$0	\$0	\$0	\$0	\$0

Dept	Project Name	FY 23-24	Debt Management Fund	Fuel and Bed Tax	Prior Year Revenue	Grant Funding	Pay-Go: Transfer From Other Funds	Pay-Go: Transfer Stormwater Operating	F.I.N.D Projects
PW	Landscape Renovations at Jax Public Library	\$342,000	\$342,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Lone Star Rd Bridge	\$4,100,000	\$4,100,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Major Outfall Ditch Restoration/Cleaning	\$4,500,000	\$4,500,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Mayport Dock Redevelopment	\$2,000,000	\$2,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	McCoy's Creek Greenway - Outfall Improvements wit	\$7,000,000	\$7,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	McCoy's Creek Rebuild & Raise Bridge - King	\$9,000,000	\$9,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Moncrief Rd. and W. 20th St. Road Improvements	\$350,000	\$350,000	\$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	\$0
PW	Northbank Marina at Metropolitan Park	\$12,100,000	\$12,100,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Northbank Riverwalk - Northbank Bulkhead	\$8,900,000	\$8,900,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Pavement Markings	\$1,500,000	\$1,500,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Penman Road Complete Street	\$2,500,000	\$2,500,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Police Memorial Bldg - Mainten & Upgrades	\$275,000	\$275,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Pretrial Detention Facility - Pretrial Det Fac-Cell Door	\$2,500,000	\$2,500,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Public Buildings - Roofing	\$600,000	\$0	\$0	\$0	\$0	\$600,000	\$0	\$0
PW	Railroad Crossings	\$750,000	\$0	\$0	\$0	\$0	\$750,000	\$0	\$0
PW	Resiliency Infrastructure Improvements	\$10,000,000	\$10,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Ribault River Drainage Study	\$250,000	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Riverside Ave Drainage Study	\$250,000	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Roadway Resurfacing - Roadway Resurfacing	\$23,067,322	\$1,063,573	\$21,658,033	\$0	\$0	\$345,716	\$0	\$0
PW	Roadway Safety Project - Roadway Safety Project-Pe	\$300,000	\$0	\$0	\$0	\$0	\$300,000	\$0	\$0
PW	Roadway Sign Stripe And Signal	\$3,360,000	\$3,360,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	San Mateo Elementary School Sidewalk	\$600,000	\$600,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Sibbald Road Sidewalk - Extension	\$1,400,000	\$1,400,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Sidewalk Construction - New	\$500,000	\$0	\$0	\$0	\$0	\$500,000	\$0	\$0
PW	Sidewalk-Curb Construction And Repair	\$6,000,000	\$6,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	St Johns River - St Johns River Bulkhead, Assess & Res	\$1,500,000	\$1,500,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	St. Johns Ave. Traffic Calming	\$250,000	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0

Dept	Project Name	FY 23-24	Debt Management Fund	Fuel and Bed Tax	Prior Year Revenue	Grant Funding	Pay-Go: Transfer From Other Funds	Pay-Go: Transfer Stormwater Operating	F.I.N.D Projects
PW	Stadium Capital Reserve	\$20,000,000	\$0	\$3,566,036	\$0	\$0	\$16,433,964	\$0	\$0
PW	Starratt Rd - Dunn Creek Rd Intersection	\$700,000	\$700,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Traffic Calming	\$200,000	\$0	\$0	\$0	\$0	\$200,000	\$0	\$0
PW	Traffic Calming - District 01	\$100,000	\$0	\$0	\$0	\$0	\$100,000	\$0	\$0
PW	Traffic Calming - District 08	\$300,000	\$0	\$0	\$0	\$0	\$300,000	\$0	\$0
PW	Traffic Signalization - Fiber Optic	\$750,000	\$0	\$0	\$0	\$0	\$750,000	\$0	\$0
PW	Traffic Signalization-Countywide	\$1,100,000	\$1,100,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Traffic Street Lights	\$100,000	\$0	\$0	\$0	\$0	\$100,000	\$0	\$0
PW	UF Health Capital Improvements	\$20,000,000	\$20,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Underdrain Replacements	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	University Boulevard (Complete Streets Project)	\$10,000,000	\$10,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Water-Wastewater System Fund	\$17,500,000	\$17,500,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Webb Wesconnett Library Improvements - AHU's	\$275,000	\$275,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Willowbranch Creek Bulkhead Replacement	\$3,300,000	\$3,300,000	\$0	\$0	\$0	\$0	\$0	\$0
ASM	Baseball Grounds - MLB Requirements	\$10,500,000	\$10,500,000	\$0	\$0	\$0	\$0	\$0	\$0
ASM	Building Systems-Prime Osborn Conv Ctr	\$2,250,000	\$2,250,000	\$0	\$0	\$0	\$0	\$0	\$0
ASM	Interior Finishes-Prime Osborn Conv Ctr	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0
ASM	Performing Arts Center - Building Systems	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0
ASM	Ritz Theatre Improvements - Building Systems - Ritz T	\$750,000	\$750,000	\$0	\$0	\$0	\$0	\$0	\$0
ASM	Waterproofing-Roof Replacement Prime Osb	\$850,000	\$850,000	\$0	\$0	\$0	\$0	\$0	\$0
PR	Archie Dickinson Park	\$2,500,000	\$2,500,000	\$0	\$0	\$0	\$0	\$0	\$0
PR	Black Hammock Park - Pickel Ball Court	\$100,000	\$0	\$0	\$0	\$0	\$100,000	\$0	\$0
PR	Countywide Parks - Pool Maintenance & Upgrades	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0
PR	Countywide Parks & Recreation Projects	\$3,000,000	\$3,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PR	First Coast HS Pool	\$4,449,089	\$4,449,089	\$0	\$0	\$0	\$0	\$0	\$0
PR	Hanna Park - Parking Lot 11	\$281,523	\$0	\$0	\$0	\$0	\$281,523	\$0	\$0
PR	Hogan's Creek Greenway - Emerald Trail Segment	\$250,000	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0
PR	Liberty Street Marina	\$12,000,000	\$12,000,000	\$0	\$0	\$0	\$0	\$0	\$0

Dept	Project Name	FY 23-24	Debt Management Fund	Fuel and Bed Tax	Prior Year Revenue	Grant Funding	Pay-Go: Transfer From Other Funds	Pay-Go: Transfer Stormwater Operating	F.I.N.D Projects
PR	Mallison Park Track Replacement	\$100,000	\$0	\$0	\$0	\$0	\$100,000	\$0	\$0
PR	Mayport Road Park	\$1,750,000	\$1,750,000	\$0	\$0	\$0	\$0	\$0	\$0
PR	McCoy's Creek Greenway - Emerald Trail	\$6,800,000	\$6,800,000	\$0	\$0	\$0	\$0	\$0	\$0
PR	Metropolitan Park	\$13,000,000	\$13,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PR	Northbank Riverwalk extension (Catherine St. to Met	\$10,000,000	\$10,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PR	Parks QOL - St Johns River Park	\$3,000,000	\$3,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PR	Performing Arts Center - Musical Garden	\$750,000	\$750,000	\$0	\$0	\$0	\$0	\$0	\$0
PR	Riverside Park - Duckpond	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0
PR	Shipyards West Park	\$10,000,000	\$10,000,000	\$0	\$0	\$0	\$0	\$0	\$0

**FY 2023-2024 ADOPTED CAPITAL IMPROVEMENT PROGRAM BUDGET
STORMWATER CAPITAL IMPROVEMENT PROJECTS**

	FY 23-24
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	\$11,220,697
F.I.N.D Projects	\$0
	\$11,220,697

Dept	Project Name	FY 23-24	Debt Management Fund	Fuel and Bed Tax	Prior Year Revenue	Grant Funding	Pay-Go: Transfer From Other Funds	Pay-Go: Stormwater Operating	F.I.N.D Projects
SW	Arlington/Pottsburg (Beach & Southside) Pond	\$793,493	\$0	\$0	\$0	\$0	\$0	\$793,493	\$0
SW	Arlington/Pottsburg (Bowden & Belfort) Pond	\$1,930,850	\$0	\$0	\$0	\$0	\$0	\$1,930,850	\$0
SW	Drainage System Rehabilitation - Drainage System Re	\$6,175,016	\$0	\$0	\$0	\$0	\$0	\$6,175,016	\$0
SW	Duval Road (Wet Detention Pond)	\$1,921,338	\$0	\$0	\$0	\$0	\$0	\$1,921,338	\$0
SW	Stormwater Project Development & Feasibility Studie	\$250,000	\$0	\$0	\$0	\$0	\$0	\$250,000	\$0
SW	Stormwater Pump Stations - Capital Maintenance	\$150,000	\$0	\$0	\$0	\$0	\$0	\$150,000	\$0

IT SYSTEM DEVELOPMENT PROGRAM

Code Section 106.207 IT System Development Program Budget

- (a) Annually in July in conjunction with the Budget legislation, an IT Systems Development Program Budget shall be submitted. The IT System Development Program Budget shall include a list of major technology initiatives projects for five years and the funding source for the following fiscal year, coterminous with the budget fiscal year.
- (b) Annually in March, the IT Division shall review and submit the recurring maintenance needs and make recommendation to the City Council Finance Committee in advance of IT Systems Development Program Budget on modifications to the recurring annual capital expenses suggested minimums and targets.

The Information Technologies Division has identified specific IT programs that will transform the way City Departments and citizens interact with each other to work more efficiently. These programs will improve the quality of interaction for the citizens with the government by allowing citizens to have access to City Hall and City Departments electronically, refresh aging and obsolete infrastructure and improve efficiency in City government.

The following reports detail the IT Five-Year Plan approved on ordinance 2023-507-E.

FISCAL YEAR 2024 - 2028 IT SYSTEM DEVELOPMENT PROJECTS

Projects by Funding Source

	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
Debt Management Funds	6,358,800	12,197,613	3,860,290	2,884,290	2,884,290
Pay-Go: Equipment/Radio Refresh	3,194,442	3,070,994	3,080,474	3,090,238	3,100,295
Increase in On-Going Operating Cost	113,626	351,886	365,308	294,443	193,566
Pay-Go: Other	500,000	4,989,713	577,902	377,902	377,902
Total Per Year	10,166,868	20,610,206	7,883,974	6,646,873	6,556,053

Debt Management Funds
 Pay-Go: Equipment/Radio Refresh
 Increase in On-Going Operating Cost
 Pay-Go: Other
Total Per Year

Ordinance 2023-507-E

Functional Area	Program Area	Project Title	Previous Capital Appropriation	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
JFRD	Application - Department Specific	JFRD Electronic Patient Care Reporting system	-	200,000	300,000	200,000	-	-
Code Compliance	Application - Department Specific	Lien Tracking System	-	300,000	500,000	-	-	-
JHRC	Application - Department Specific	Case Management System - JHRC	90,000	671,400	116,505	-	-	-
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	8,000,000	1,044,560	-	-
Citywide	Enterprise Solution	Enterprise Permit and Land Use Management	8,916,751	-	-	-	-	-
Citywide	Equipment Refresh	Computer, Laptop and Tablet Equipment Refresh	5,853,178	834,642	1,130,000	1,130,000	1,130,000	1,130,000
ITD	Equipment Refresh	Network Equipment Refresh	2,951,838	424,619	425,000	425,000	425,000	425,000
ITD	Equipment Refresh	Server Equipment Refresh	2,633,840	372,144	135,000	135,000	135,000	135,000
JFRD	Equipment Refresh	JFRD Mobile Data Terminal Refresh	1,708,319	341,280	322,044	331,524	341,288	351,345
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
ITD	Infrastructure / Equipment	Cyber Security Infrastructure	-	-	771,950	377,902	377,902	377,902
Citywide	Radio Communication and Systems	Ed Ball - Radio Tower and Backup System	3,652,275	1,187,400	94,331	97,255	103,378	-
Citywide	Radio Communication and Systems	Radio System - Interoperability Upgrade	-	-	1,313,323	10,810	-	-
Citywide	Radio Communication and Systems	Radio Site Expansion - Mayport Road	-	-	2,884,290	47,633	-	-
Citywide	Radio Communication and Systems	Radio Site Expansion - Orange Picker Road	-	-	-	2,884,290	50,015	-
Citywide	Radio Communication and Systems	Radio Site Expansion - Crystal Springs Road	-	-	-	-	2,884,290	52,516
Citywide	Radio Communication and Systems	Radio Site Expansion - Bayview Road	-	-	-	-	-	2,884,290
Office of the Sheriff	Radio Communication and Systems	Radio Security Enhancements	-	-	3,017,763	-	-	-

PROJECT TITLE:
JFRD Electronic Patient Care Reporting system

FUNCTIONAL AREA / AGENCY:
JFRD

PROGRAM AREA:
Application - Department Specific

PREVIOUS CAPITAL FUNDING:
\$0

PROJECT COMPLETION DATE:
FY 25-26

FUNDING SOURCE-CAPITALIZED COST:
Pay-Go: Departmental Billings

Project Description:

Procure a cloud-based Electronic Patient Care Reporting (ePCR) 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 NEMESIS 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.

Capitalized Costs	Total Est. Cost	Prior Yrs. Funding	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
Software	\$ 500,000			300,000	200,000		
Hardware	\$ -						
Professional Svcs	\$ 200,000		200,000				
	\$ 700,000	\$ -	\$ 200,000	\$ 300,000	\$ 200,000	\$ -	\$ -

Annual Operational Costs:

FTEs
Salary / Benefits
Software Hosting (annual increase)
Operating Costs
SW/HW License Maint (annual increase)

	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
	\$ -	\$ -	\$ -	\$ -	\$ -

Estimated Savings and/or Offsets:

FTEs
Operating Costs
SW/HW Maint

	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
	\$ -	\$ -	\$ -	\$ -	\$ -

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:
Lien Tracking System

FUNCTIONAL AREA / AGENCY:
Code Compliance

PROGRAM AREA:
Application - Department Specific

PREVIOUS CAPITAL FUNDING:
\$0

PROJECT COMPLETION DATE:
FY 24-25

FUNDING SOURCE-CAPITALIZED COST:
Pay-Go: Departmental Billings

Project Description:

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.

<u>Capitalized Costs</u>	<u>Total Est. Cost</u>	<u>Prior Yrs. Funding</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>
Software	\$ 500,000			500,000			
Hardware	\$ -						
Professional Svcs	\$ 300,000		300,000				
	\$ 800,000	\$ -	\$ 300,000	\$ 500,000	\$ -	\$ -	\$ -

Annual Operational Costs:

FTEs
Salary / Benefits
Software Hosting (annual increase)
Operating Costs
SW/HW License Maint (annual increase)

<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>
\$ -				

Estimated Savings and/or Offsets:

FTEs
Operating Costs
SW/HW Maint

<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>
\$ -				

Benefits to the Public:

The system will support adherence to all applicable City Ordinances in Lien tracking, customer invoicing, interest accrual, reporting and payment accounting functions.

PROJECT TITLE:
Case Management System - JHRC

FUNCTIONAL AREA / AGENCY:
JHRC

PROGRAM AREA:
Application - Department Specific

PREVIOUS CAPITAL FUNDING:
\$90,000

PROJECT COMPLETION DATE:
FY 24-25

FUNDING SOURCE-CAPITALIZED COST:
Borrowed Funds

Project Description:

The purpose of this project is to replace the current City IT developed Jacksonville Human Rights Commission (JHRC) case management system. The new system will satisfy the current business needs by providing the following functionality: case management, case tracking Information, producing letters, emails/notifications, reports, forms and other documentation.

Level of Service Impact:

Project ensures that JHRC is able to provide services to residents relating to reported matters of discrimination such as; employment, public accommodation, and housing, in a timely manner and according to regulatory requirements.

Capitalized Costs	Total Est. Cost	Prior Yrs. Funding	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
Software	\$ -						
Hardware	\$ -						
Professional Svcs	\$ 761,400	90,000	671,400				
	\$ 761,400	\$ 90,000	\$ 671,400	\$ -	\$ -	\$ -	\$ -

Annual Operational Costs:	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
FTEs					
Salary / Benefits					
Software Hosting (annual increase)					
Operating Costs					
SW/HW License Maint (annual increase)		116,505			
	\$ -	\$ 116,505	\$ -	\$ -	\$ -

Estimated Savings and/or Offsets:	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
FTEs					
Operating Costs					
SW/HW Maint					
	\$ -				

Benefits to the Public:

The system will support adherence to applicable laws and oversight agencies in investigating, reporting, resolving, referring or dismissing cases of reported discrimination.

PROJECT TITLE:
JPL Catalog and Inventory System

FUNCTIONAL AREA / AGENCY:
Public Libraries

PROGRAM AREA:
Application - Department Specific

PREVIOUS CAPITAL FUNDING:
\$0

PROJECT COMPLETION DATE:
FY 24-25

FUNDING SOURCE-CAPITALIZED COST:
Pay-Go: Departmental Billings

Project Description:

Replace the Jacksonville Public Library's current catalog and inventory system.

Level of Service Impact:

<u>Capitalized Costs</u>	<u>Total Est. Cost</u>	<u>Prior Yrs. Funding</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>
Hardware/Software	\$ -						
Capital Internal Svc	\$ -						
Professional Svcs	\$ 400,000			400,000			
	\$ 400,000	\$ -	\$ -	\$ 400,000	\$ -	\$ -	\$ -

Annual Operational Costs:

FTEs
Salary / Benefits
Software Hosting (annual increase)
Operating Costs
SW/HW License Maint (annual increase)

FY 23-24 **FY 24-25** **FY 25-26** **FY 26-27** **FY 27-28**

\$ - \$ - \$ - \$ - \$ -

Estimated Savings and/or Offsets:

FTEs
Operating Costs
SW/HW Maint

FY 23-24 **FY 24-25** **FY 25-26** **FY 26-27** **FY 27-28**

\$ - \$ - \$ - \$ - \$ -

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 23-24

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.

<u>Capitalized Costs</u>	<u>Total Est. Cost</u>	<u>Prior Yrs. Funding</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>
Software	\$ -						
Capital Internal Svc	\$ 9,330,040	9,330,040					
Professional Svcs	\$ 38,663,243	38,663,243					
	<u>\$ 47,993,283</u>	<u>\$ 47,993,283</u>	<u>\$ -</u>				

Annual Operational Costs:

	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>
FTEs					
Salary / Benefits					
Software Hosting (annual increase)					
Operating Costs					
SW/HW License Maint (annual increase)					
	<u>\$ -</u>				

Estimated Savings and/or Offsets:

	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>
FTEs					
Operating Costs					
SW/HW Maint					
	<u>\$ -</u>				

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:
\$0

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 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
Software	\$ -						
Capital Internal Svc	\$ 3,000,000		1,500,000	1,500,000			
Professional Svcs	\$ 10,476,000		3,000,000	6,500,000	976,000		
	\$ 13,476,000	\$ -	\$ 4,500,000	\$ 8,000,000	\$ 976,000	\$ -	\$ -

Annual Operational Costs:	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
FTEs					
Salary / Benefits					
Software Hosting (annual increase)			68,560		
Operating Costs					
SW/HW License Maint (annual increase)					
	\$ -	\$ -	\$ 68,560	\$ -	\$ -

Estimated Savings and/or Offsets:	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
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:
\$8,916,751

PROJECT COMPLETION DATE:
FY 23-24

FUNDING SOURCE-CAPITALIZED COST:
Pay-Go: Departmental Billings

Project Description:

Develop a system to replace the Building Inspection System, Fire Prevention Inspections (FPI) System, Development Services Civil Plans and Plat Reviews System, Concurrency and Mobility Management System, Zoning Management System, Land Use and Zoning Application (LUZAP) System, Wellhead Permitting System, Construction Trades Qualifying Board (Business Licensing) System, and Special Events Permitting System.

Level of Service Impact:

The new project/solution will reduce maintenance costs and provide faster turn-around time to the public and contractor/builders for permitting, design review, and inspection functions.

<u>Capitalized Costs</u>	<u>Total Est. Cost</u>	<u>Prior Yrs. Funding</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>
Hardware	\$ 244,818	244,818					
Capital Internal Svc	\$ 6,744,035	6,744,035					
Professional Svcs	\$ 1,927,898	1,927,898					
	\$ 8,916,751	\$ 8,916,751	\$ -				

<u>Annual Operational Costs:</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>
FTEs					
Salary / Benefits					
Software Hosting (annual increase)					
Operating Costs					
SW/HW License Maint (annual increase)					
	\$ -				

<u>Estimated Savings and/or Offsets:</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>
FTEs					
Operating Costs					
SW/HW Maint					
	\$ -				

Benefits to the Public:

Citizens will be better served with reduced time and cost and online access to a more streamlined permitting, design review, and inspection process.

PROJECT TITLE:
Computer, Laptop and Tablet
Equipment Refresh

FUNCTIONAL AREA / AGENCY:
Citywide

PROGRAM AREA:
Equipment Refresh

PREVIOUS EQUIP FUNDING:
\$5,853,178

PROJECT COMPLETION DATE:
Ongoing

FUNDING SOURCE-CAPITALIZED COST:
Pay-Go - Equipment Refresh

Project Description:

Replace computers and laptops in operation throughout City departments that are over five years old. Out years refresh assumes the replacement of 1,000 devices annually.

Level of Service Impact:

Replacing these devices will help strengthen security, maximize employee efficiency, reduce downtime and decrease hardware related issues and failures.

<u>Equipment Costs</u>	<u>Total Est. Cost</u>	<u>Prior Yrs. Funding</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>
Over \$1,000	\$ 5,412,634	1,412,634	0	1,000,000	1,000,000	1,000,000	1,000,000
Under \$1,000	\$ 5,171,056	4,440,544	730,512	0	0	0	0
	\$10,583,690	\$ 5,853,178	\$ 730,512	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000

Annual Operational Costs:

FTEs

Salary / Benefits

Software Hosting

Operating Costs

SW/HW License Maintenance

	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>
	104,130	130,000	130,000	130,000	130,000
	\$ 104,130	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000

Estimated Savings and/or Offsets:

FTEs

Operating Costs

SW/HW Maint

	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>
	\$ -				

Benefits to the Public:

COJ employees will operate with a higher degree of technologically advanced, reliable and security enabled computers.

PROJECT TITLE:
Network Equipment Refresh

FUNCTIONAL AREA / AGENCY:
ITD

PROGRAM AREA:
Equipment Refresh

PREVIOUS EQUIP FUNDING:
\$2,951,838

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>Equipment Costs</u>	<u>Total Est. Cost</u>	<u>Prior Yrs. Funding</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>
Over \$1,000	\$ 4,730,309	2,605,690	424,619	425,000	425,000	425,000	425,000
Under \$1,000	\$ 346,148	346,148					
	\$ 5,076,457	\$ 2,951,838	\$ 424,619	\$ 425,000	\$ 425,000	\$ 425,000	\$ 425,000

<u>Annual Operational Costs:</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>
FTEs					
Salary / Benefits					
Software Hosting					
Operating Costs					
SW/HW License Maintenance					
	\$ -				

<u>Estimated Savings and/or Offsets:</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>
FTEs					
Operating Costs					
SW/HW Maint					
	\$ -				

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:
\$2,633,840

PROJECT COMPLETION DATE:
On-Going

FUNDING SOURCE-CAPITALIZED COST:
Pay-Go - Equipment Refresh

Project Description:

Replace needed server infrastructure and equipment including those that no longer have vendor support. The server replacement strategy will be reviewed annually to identify efficiencies and improvements in hardware and software technology to virtualize some servers based on infrastructure bandwidth, customer capacity and trending technologies. The larger amount in FY 22-23 is due to the replacement of a server used for HR and payroll costing \$208,927.

Level of Service Impact:

Equipment replacements will ensure efficient response to server issues, increase application performance and system stability, as well as reduce the cost of labor and lost productivity due to server outages and "crashes".

<u>Capitalized Costs</u>	<u>Total Est. Cost</u>	<u>Prior Yrs. Funding</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>
Software	\$ 1,626	1,626					
Hardware	\$ 3,521,462	2,632,214	369,248	130,000	130,000	130,000	130,000
Professional Svcs	\$ -						
	\$ 3,523,088	\$ 2,633,840	\$ 369,248	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000

<u>Annual Operational Costs:</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>
FTEs					
Salary / Benefits					
Software Hosting					
Operating Costs	2,896	5,000	5,000	5,000	5,000
SW/HW License Maintenance					
	\$ 2,896	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000

<u>Estimated Savings and/or Offsets:</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>
FTEs					
Operating Costs					
SW/HW Maint					
	\$ -				

Benefits to the Public:

City services are maintained and kept available to citizens by proactively ensuring systems continuity and preventing risks to public safety.

PROJECT TITLE:
JFRD Mobile Data Terminal
Refresh

FUNCTIONAL AREA / AGENCY:
JFRD

PROGRAM AREA:
Equipment Refresh

PREVIOUS CAPITAL FUNDING:
\$1,708,319

PROJECT COMPLETION DATE:
Ongoing

FUNDING SOURCE-CAPITALIZED COST:
Pay-Go: Departmental Billings

Project Description:

Replace mobile data terminals (MDT) used by Jacksonville Fire and Rescue (JFRD) that are coming off of warranty. JFRD operates with a minimum of 224 MDTs.

Level of Service Impact:

Items are replaced when the warranty expires due to the environment in which these devices are used which creates higher breakage rates and equipment failures.

<u>Capitalized Costs</u>	<u>Total Est. Cost</u>	<u>Prior Yrs. Funding</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>
Software	\$ -						
Hardware	\$ 3,365,000	1,708,319	334,680	315,994	325,474	335,238	345,295
Professional Svcs	\$ -						
	<u>\$ 3,365,000</u>	<u>\$ 1,708,319</u>	<u>\$ 334,680</u>	<u>\$ 315,994</u>	<u>\$ 325,474</u>	<u>\$ 335,238</u>	<u>\$ 345,295</u>

Annual Operational Costs:

FTEs

Salary / Benefits

Software Hosting

Operating Costs

SW/HW License Maintenance

	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>
	6,600	6,050	6,050	6,050	6,050
	<u>\$ 6,600</u>	<u>\$ 6,050</u>	<u>\$ 6,050</u>	<u>\$ 6,050</u>	<u>\$ 6,050</u>

Estimated Savings and/or Offsets:

FTEs

Operating Costs

SW/HW Maint

	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>
	<u>\$ -</u>				

Benefits to the Public:

Devices are essential to ensure public safety as they are used by JFRD rescue personnel in various external environments that include citizen residences and hospitals.

PROJECT TITLE:
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: Departmental Billings

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 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>
Software	\$ 1,605,656			771,950	277,902	277,902	277,902
Hardware	\$ 300,000				100,000	100,000	100,000
Professional Svcs	\$ -						
	\$ 1,905,656	\$ -	\$ -	\$ 771,950	\$ 377,902	\$ 377,902	\$ 377,902

Annual Operational Costs:

FTEs
Salary / Benefits
Software Hosting
Operating Costs
SW/HW License Maintenance

FY 23-24 **FY 24-25** **FY 25-26** **FY 26-27** **FY 27-28**

\$	-	\$	-	\$	-

Estimated Savings and/or Offsets:

FTEs
Operating Costs
SW/HW Maint

FY 23-24 **FY 24-25** **FY 25-26** **FY 26-27** **FY 27-28**

\$	-	\$	-	\$	-

Benefits to the Public:

Faster data recovery and added protection against cyber and ransomware attaches.

PROJECT TITLE:
Ed Ball - Radio Tower and Backup System

FUNCTIONAL AREA / AGENCY:
Citywide

PROGRAM AREA:
Radio Communication and Systems

PREVIOUS CAPITAL FUNDING:
\$3,652,275

PROJECT COMPLETION DATE:
FY 24-25

FUNDING SOURCE-CAPITALIZED COST:
Borrowed Funds

Project Description:

Relocate equipment from JEA building to provide radio system redundancy for the P25 Radio System and establish a redundant master and GEO prime radio system and site.

Level of Service Impact:

Relocation is needed due to JEA vacating building. The redundant master site and GEO-redundant prime site allows continuous two-way radio communication for radio subscribers in the event of system failure or maintenance repair to the P25 Prime Master Site.

<u>Capitalized Costs</u>	<u>Total Est. Cost</u>	<u>Prior Yrs. Funding</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>
Software	\$ -						
Hardware	\$ -						
Professional Svcs	\$ 4,839,675	3,652,275	1,187,400				
	\$ 4,839,675	\$ 3,652,275	\$ 1,187,400	\$ -	\$ -	\$ -	\$ -

Annual Operational Costs:

	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>
FTEs					
Salary / Benefits					
Software Hosting (annual increase)					
Operating Costs					
SW/HW License Maint (annual increase)		94,331	97,255	103,378	
	\$ -	\$ 94,331	\$ 97,255	\$ 103,378	\$ -

Estimated Savings and/or Offsets:

	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</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 continuously operational City P25 Radio System.

PROJECT TITLE:
Radio System - Interoperability Upgrade

FUNCTIONAL AREA / AGENCY:
Citywide

PROGRAM AREA:
Radio Communication and Systems

PREVIOUS CAPITAL FUNDING:
\$0

PROJECT COMPLETION DATE:
FY 25-26

FUNDING SOURCE-CAPITALIZED COST:
Borrowed Funds

Project Description:

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 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>
Software	\$ -						
Hardware	\$ 620,293			620,293			
Professional Svcs	\$ 693,030			693,030			
	\$ 1,313,323	\$ -	\$ -	\$ 1,313,323	\$ -	\$ -	\$ -

Annual Operational Costs:

	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>
FTEs					
Salary / Benefits					
Software Hosting (annual increase)					
Operating Costs					
SW/HW License Maint (annual increase)			10,810		
	\$ -	\$ -	\$ 10,810	\$ -	\$ -

Estimated Savings and/or Offsets:

	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>
FTEs					
Operating Costs					
SW/HW Maint					
	\$ -				

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 Site Expansion - Mayport Road

FUNCTIONAL AREA / AGENCY:
Citywide

PROGRAM AREA:
Radio Communication and Systems

PREVIOUS CAPITAL FUNDING:
\$0

PROJECT COMPLETION DATE:
FY 25-26

FUNDING SOURCE-CAPITALIZED COST:
Borrowed Funds

Project Description:

Expand communication coverage of the existing P25 radio system by adding a simulcast radio site on JEA property located on 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 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>
Software	\$ 79,700			79,700			
Hardware	\$ 1,503,489			1,503,489			
Professional Svcs	\$ 1,301,101			1,301,101			
	\$ 2,884,290	\$ -	\$ -	\$ 2,884,290	\$ -	\$ -	\$ -

<u>Annual Operational Costs:</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>
FTEs					
Salary / Benefits					
Software Hosting (annual increase)					
Operating Costs					
SW/HW License Maint (annual increase)			47,633		
	\$ -	\$ -	\$ 47,633	\$ -	\$ -

<u>Estimated Savings and/or Offsets:</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</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 continuously operational City P25 Radio System. The Microwave Indoor Radio Units provides a mechanism for utilizing the full capabilities of the P25 Radio System.

PROJECT TITLE:
Radio Site Expansion - Orange
Picker Road

FUNCTIONAL AREA / AGENCY:
Citywide

PROGRAM AREA:
Radio Communication and Systems

PREVIOUS CAPITAL FUNDING:
\$0

PROJECT COMPLETION DATE:
FY 26-27

FUNDING SOURCE-CAPITALIZED COST:
Borrowed Funds

Project Description:

Expand communication coverage of the existing P25 radio system by adding a simulcast radio site on JEA property located on 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.

<u>Capitalized Costs</u>	<u>Total Est. Cost</u>	<u>Prior Yrs. Funding</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>
Software	\$ 79,700				79,700		
Hardware	\$ 1,503,489				1,503,489		
Professional Svcs	\$ 1,301,101				1,301,101		
	\$ 2,884,290	\$ -	\$ -	\$ -	\$ 2,884,290	\$ -	\$ -

Annual Operational Costs:

	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>
FTEs					
Salary / Benefits					
Software Hosting (annual increase)					
Operating Costs					
SW/HW License Maint (annual increase)				50,015	
	\$ -	\$ -	\$ -	\$ 50,015	\$ -

Estimated Savings and/or Offsets:

	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</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 continuously operational City P25 Radio System. The Microwave Indoor Radio Units provides a mechanism for utilizing the full capabilities of the P25 Radio System.

PROJECT TITLE:
Radio Site Expansion - Crystal Springs Road

FUNCTIONAL AREA / AGENCY:
Citywide

PROGRAM AREA:
Radio Communication and Systems

PREVIOUS CAPITAL FUNDING:
\$0

PROJECT COMPLETION DATE:
FY 27-28

FUNDING SOURCE-CAPITALIZED COST:
Borrowed Funds

Project Description:

Expand communication coverage of the existing P25 radio system by adding a simulcast radio site on JEA property located on 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 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>
Software	\$ 79,700					79,700	
Hardware	\$ 1,503,489					1,503,489	
Professional Svcs	\$ 1,301,101					1,301,101	
	\$ 2,884,290	\$ -	\$ -	\$ -	\$ -	\$ 2,884,290	\$ -

<u>Annual Operational Costs:</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>
FTEs					
Salary / Benefits					
Software Hosting (annual increase)					
Operating Costs					
SW/HW License Maint (annual increase)					52,516
	\$ -	\$ -	\$ -	\$ -	\$ 52,516

<u>Estimated Savings and/or Offsets:</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</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 continuously operational City P25 Radio System. The Microwave Indoor Radio Units provides a mechanism for utilizing the full capabilities of the P25 Radio System.

PROJECT TITLE:
Radio Site Expansion - Bayview
Road

FUNCTIONAL AREA / AGENCY:
Citywide

PROGRAM AREA:
Radio Communication 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 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 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>
Software	\$ 79,700						79,700
Hardware	\$ 1,503,489						1,503,489
Professional Svcs	\$ 1,301,101						1,301,101
	\$ 2,884,290	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,884,290

<u>Annual Operational Costs:</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>
FTEs					
Salary / Benefits					
Software Hosting (annual increase)					
Operating Costs					
SW/HW License Maint (annual increase)					
	\$ -				

<u>Estimated Savings and/or Offsets:</u>	<u>FY 23-24</u>	<u>FY 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</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 continuously operational City P25 Radio System. The Microwave Indoor Radio Units provides a mechanism for utilizing the full capabilities of the P25 Radio 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)			
2014	49,879,800	4,358,778	171,322	54,409,900	82,381,551	66.05
2015	52,715,407	4,654,862	171,656	57,541,925	89,314,686	64.43
2016	55,206,960	4,868,934	178,167	60,254,061	91,770,264	65.66
2017	59,047,907	5,073,909	198,385	64,320,201	96,836,374	66.42
2018	63,312,488	5,626,691	206,244	69,145,423	102,450,478	67.49
2019	68,554,764	6,063,138	209,167	74,827,069	103,064,907	72.60
2020	73,258,977	6,107,945	216,709	79,583,631	109,279,480	72.83
2021	78,477,905	6,500,358	222,209	85,200,473	121,569,501	70.08
2022	92,237,489	7,252,744	223,680	99,713,913	146,475,578	68.08
2023	104,475,826	8,312,512	227,653	113,015,991	165,642,058	68.23

- (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)	
2015	GSD	11.4419	0.0000	11.4419	7.3050	0.3164	0.0345	19.0978
	USD	11.4419	0.0000	11.4419	7.3050	0.3164	0.0345	19.0978
2016	GSD	11.4419	0.0000	11.4419	7.1170	0.3023	0.0320	18.8932
	USD	11.4419	0.0000	11.4419	7.1170	0.3023	0.0320	18.8932
2017	GSD	11.4419	0.0000	11.4419	6.8020	0.2885	0.0320	18.5644
	USD	11.4419	0.0000	11.4419	6.8020	0.2885	0.0320	18.5644
2018	GSD	11.4419	0.0000	11.4419	6.4850	0.2724	0.0320	18.2313
	USD	11.4419	0.0000	11.4419	6.4850	0.2724	0.0320	18.2313
2019	GSD	11.4419	0.0000	11.4419	6.2930	0.2562	0.0320	18.0231
	USD	11.4419	0.0000	11.4419	6.2930	0.2562	0.0320	18.0231
2020	GSD	11.4419	0.0000	11.4419	6.1500	0.2414	0.0320	17.8653
	USD	11.4419	0.0000	11.4419	6.1500	0.2414	0.0320	17.8653
2021	GSD	11.4419	0.0000	11.4419	5.9050	0.2287	0.0320	17.6076
	USD	11.4419	0.0000	11.4419	5.9050	0.2287	0.0320	17.6076
2022	GSD	11.4419	0.0000	11.4419	5.8080	0.2189	0.0320	17.5008
	USD	11.4419	0.0000	11.4419	5.8080	0.2189	0.0320	17.5008
2023	GSD	11.3169	0.0000	11.3169	5.4840	0.1974	0.0320	17.0303
	USD	11.3169	0.0000	11.3169	5.4840	0.1974	0.0320	17.0303
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

(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			
2009	353,523	422,513	144,823	920,859	123	2,833
2010	295,404	479,642	147,804	922,850	71	1,726
2011	222,558	416,628	131,837	771,023	68	1,194
2012	389,764	235,380	139,356	764,500	165	4,036
2013	507,859	320,351	187,890	1,016,100	141	2,884
2014	564,730	556,116	222,662	1,343,509	92	3,477
2015	686,638	380,024	265,862	1,332,523	67	3,916
2016	791,733	460,927	246,452	1,499,111	166	4,731
2017	1,323,629	1,201,219	250,908	2,775,756	224	6,664
2018	896,341	675,263	297,184	1,868,789	213	5,762
2019	1,290,653	1,207,351	325,239	2,823,243	300	8,359
2020	1,221,770	847,917	353,625	2,423,313	233	7,854
2021	1,616,999	839,905	355,702	2,812,606	209	10,250
2022	1,921,726	1,589,644	520,010	4,031,380	356	10,990
2023	2,024,151	1,442,994	445,338	3,912,483	407	10,666

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
2009	689,650	617,276	72,374	10.49%
2010	690,752	611,308	79,444	11.50%
2011	687,829	610,913	76,916	11.18%
2012	692,529	622,835	69,694	10.06%
2013	696,351	638,800	57,551	8.26%
2014	721,258	676,792	44,467	6.17%
2015	721,643	685,175	36,468	5.05%
2016	757,948	722,792	35,156	4.64%
2017	762,465	731,004	31,461	4.13%
2018	787,532	765,683	21,849	2.77%
2019	795,705	772,781	22,924	2.88%
2020	773,777	734,148	39,629	5.12%
2021	834,734	803,734	31,000	3.71%
2022	847,095	826,122	20,973	2.48%
2023	888,003	861,087	26,916	3.03%

* 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.

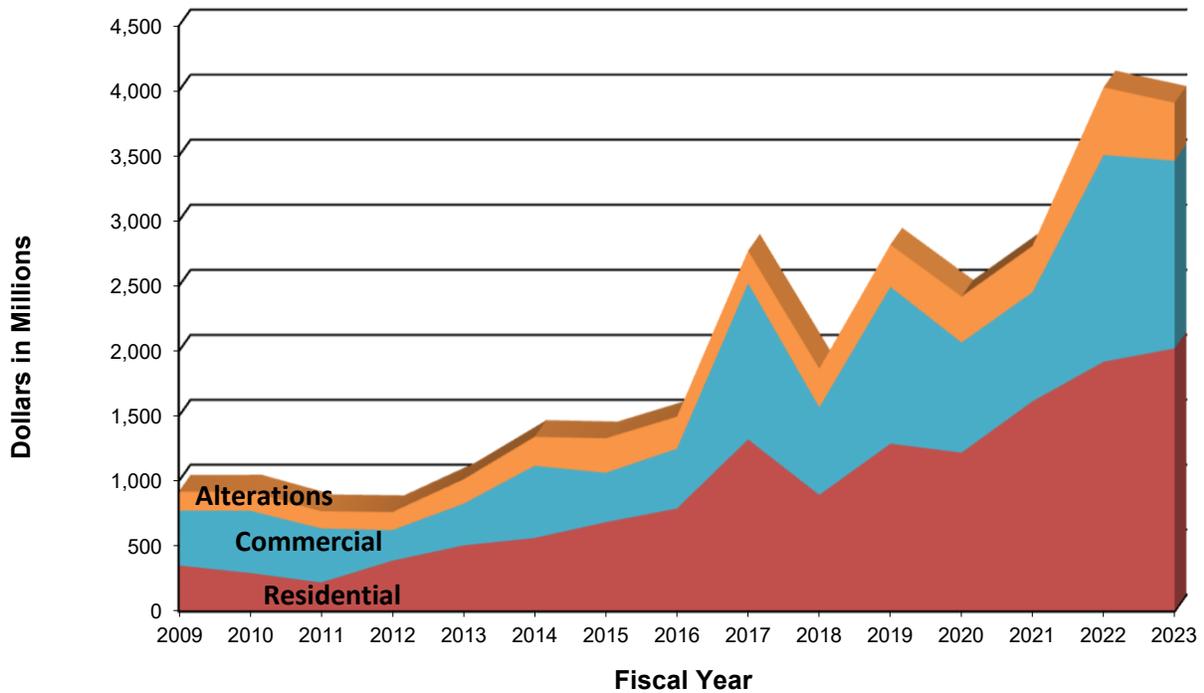
NOTE: These figures derive from the Florida Employment & Unemployment Release published in October. These figures are subsequently revised.

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.

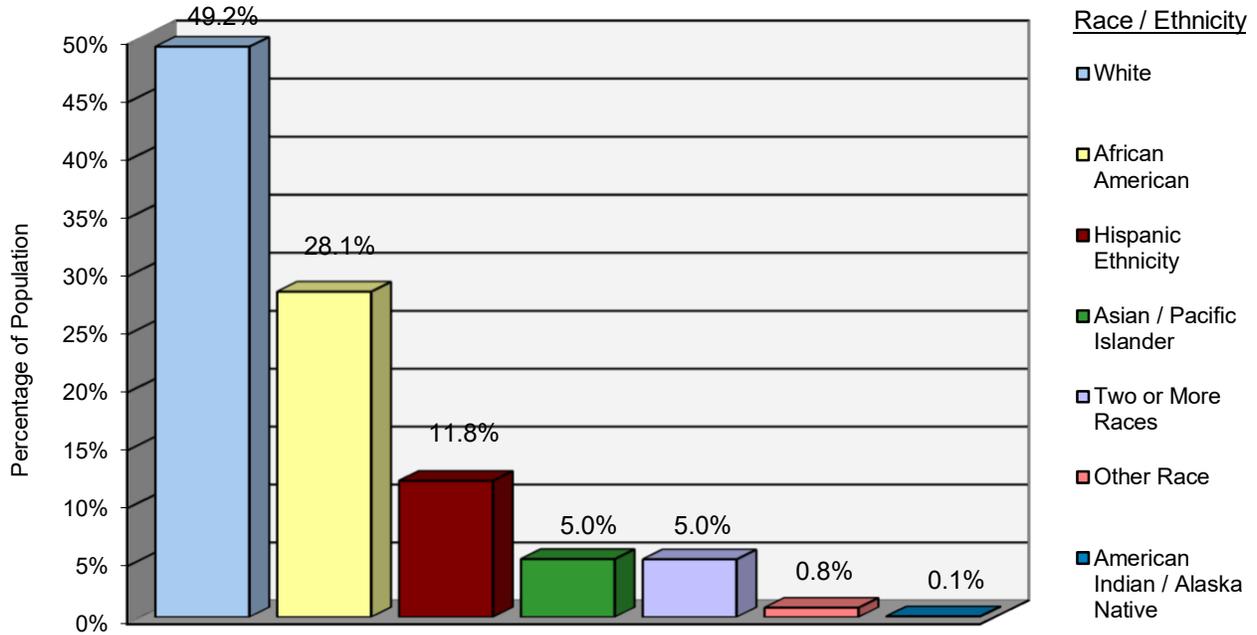
Category of Construction	Fiscal Year Total		Change from Prior Year	
	FY 2022	FY 2023	Dollars	Percentage
New Residential Construction	\$ 1,922 Million	\$ 2,024 Million	\$ 102 Million	5.3%*
New Commercial Construction	\$ 1,590 Million	\$ 1,443 Million	(\$146,649,754)	(9.2%)*
Alterations	\$ 520 Million	\$ 445 Million	(\$74,671,681)	(14.4%)*
Total	\$ 4,031 Million	\$ 3,912 Million	(\$118,897,182)	(2.9%)



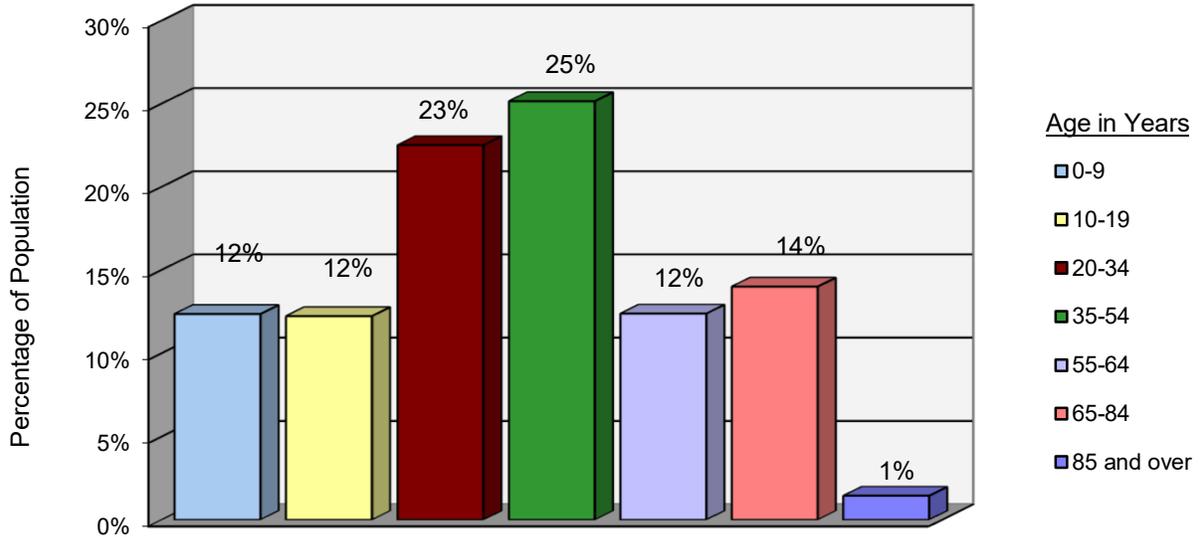
* The increase in new residential construction is reflective of continued significant regional population growth. While there were slight reductions in new commercial construction and alterations year over year from FY 22, these categories remain reflective of the relative strength of the post-pandemic recovery in the region.

DEMOGRAPHIC INFORMATION

ESTIMATED POPULATION BY RACE - DUVAL COUNTY



ESTIMATED POPULATION BY AGE - DUVAL COUNTY

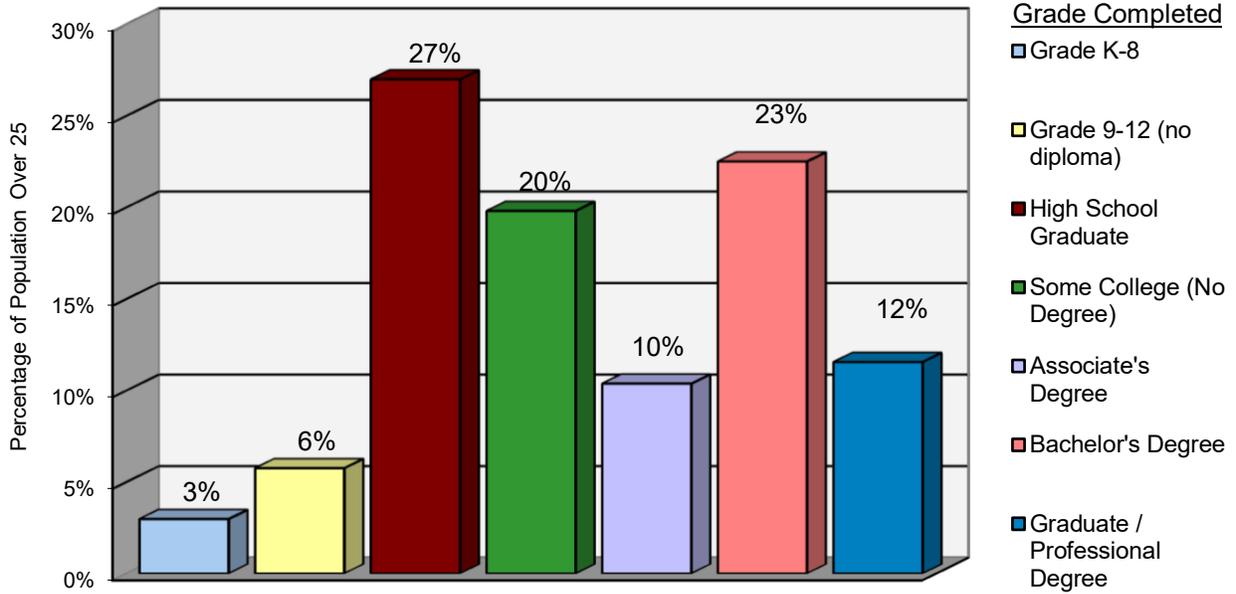


Source: <https://data.census.gov>*

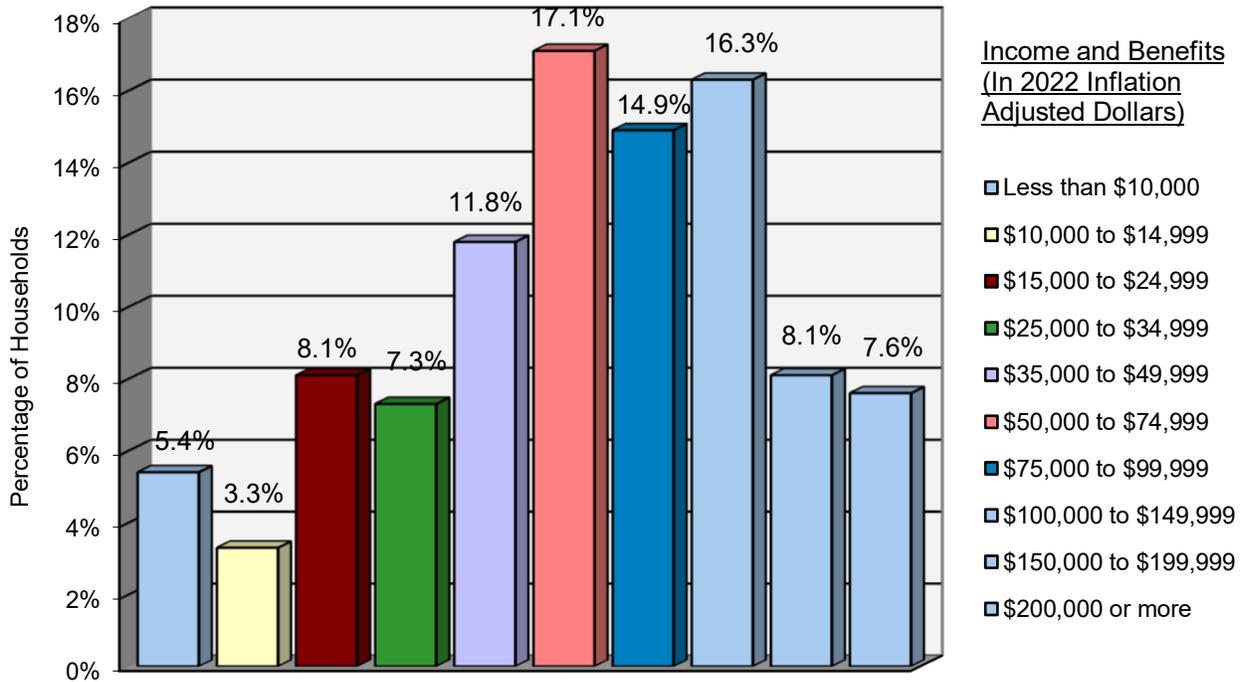
*2022 ACS 1-year estimates were used as the most recently available data.

DEMOGRAPHIC INFORMATION

EDUCATIONAL ATTAINMENT - AGE 25 AND OVER



ANNUAL INCOME (IN 2022 INFLATION - ADJUSTED DOLLARS) - DUVAL COUNTY



Source: <https://data.census.gov> *

GLOSSARY

1CLOUD. This term refers to the coined title of the City's Enterprise Financial and Resource Management Solution that is part of the IT 5-year plan.

2010 Plan. Adopted in July 1980 to encourage the most appropriate use of resources consistent with the public interest.

ACTIVITY. The basic organizational unit for budgetary and accounting purposes, which often closely follows operational structure.

ACCRUAL. Relating to or being a method of accounting that recognizes income when earned and expenses when incurred regardless of when cash is received or disbursed.

ACLS. Advanced cardiac life support.

ADJUSTMENT FOR ACCRUAL. The adjustment to salaries and wages shown on the personnel services schedules which provides funding for the net difference in days between fiscal year-end accrual and reversal adjustments.

AD VALOREM TAX REVENUE. Revenue generated by placing a tax on the value of real, personal, and centrally assessed property that is subject to taxation, as defined by Florida Statutes.

AFSCME. American Federation of State, County and Municipal Employees.

ANNUAL BUDGET. A budget applicable to a single fiscal year.

ANNUAL BUDGET ORDINANCE. The ordinance that appropriates funds and adopts operating budgets for the general government and its independent agencies for the fiscal year beginning on October 1. The annual budget ordinance establishes the original budget for virtually all programs that are a permanent part of the City of Jacksonville, outlines compliance with state law and applicable bond covenants, establishes reserve accounts and certain other accounts that require legislative control, and may include amendments to the existing Municipal Code.

APPROPRIATION. Authorization granted by the City Council, through means of an adopted ordinance, which allows for expenditures or obligations that lead to expenditures for specific purposes. Appropriations, unless specifically stated otherwise, are limited to the current fiscal year.

ARPA. America Rescue Plan Act

ARP FUNDING. Funding received by Metropolitan cities under the America Rescue Plan Act.

ARRA. American Recovery and Reinvestment Act.

ASM. ASM Global.

ASM Global. A venue and event management company based in L.A. specializing in managing stadiums, convention centers, theaters and unique venues. ASM Global operates several facilities under long-term contracts or leases with the City and assume full responsibility for financial and operating management.

ASSISTANCE TO GOVERNMENT AGENCIES. Contributions from the general fund to independent authorities of the Consolidated City of Jacksonville.

ASSISTANCE TO PRIVATE ORGANIZATIONS. Contributions from the general fund (and one from the Alcohol Rehabilitation Trust Fund) to private nonprofit or not-for-profit community organizations. All such contributions are approved by the City Council as public service grants.

AVAILABLE FOR LOSSES. Expense accounts used only by Self-Insurance funds for certain claims, case reserves, and catastrophic losses.

AUDIT. The examination of an entity's accounting records, as well as the physical inspection of its assets. If performed by a certified public accountant (CPA), the CPA can express an opinion on the fairness of the entity's financial statements.

BALANCED BUDGET. Per code section 106.106(a): A budget in which recurring expenditures are balanced against recurring revenues.

BETTERMENT. An enhancement that allows for the expansion of services beyond the scope that had been provided in prior periods.

BIG. Business Interruption Grant.

BJP. Better Jacksonville Plan.

BLS. Basic life support.

BONDED DEBT. The portion of City indebtedness represented by outstanding bonds.

BT. Budget transfer actions that are beyond the Mayor's transfer powers and require City Council approval.

BUDGET. A fiscal plan of operation. The budget consists of proposed expenditures and proposed revenues together with specific authorizations and restrictions as appropriate. It also includes not only the proposed fiscal plan but the current and prior fiscal period history. The budget quantifies executive and legislative objectives and provides a quantitative means for measurement of performance. As a guideline for operations, the budget changes over time in response to changes in conditions. Finally, the budget embodies public policy and provides insights into how that policy will be implemented.

BUDGETARY CONTROL. Requirement established by executive policy wherein any amendments to the originally adopted budget must be approved by the Mayor and/or the Council.

BUDGET MESSAGE. An executive level overview of the proposed budget delivered by the Mayor to the City Council. It discusses the major city issues and the proposed means of dealing with them, highlights key experiences during the current fiscal year, and indicates how current and proposed budgetary plans will meet the City's objectives. The Mayor's budget message is normally the first comprehensive public statement of the City's plans for the upcoming fiscal year.

BUILDINGS. A capital outlay account used for costs of acquiring and improving buildings.

CAD. Computer Aided Dispatch.

CAFR. Comprehensive Annual Financial Report.

CAMA. Computer Assisted Mass Appraisal.

CAPITAL EXPENDITURE. Expenditure over \$1,000 whose benefits exceed one fiscal year and will add to existing assets or assets in the form of equipment, infrastructure, and other fixed assets.

CAPITAL IMPROVEMENT PROJECT. A planned undertaking of the City or an independent agency that leads to the acquisition, construction, or extension of the useful life of capital assets.

CAPITAL IMPROVEMENTS. Buildings, infrastructure, and other attachments or annexations to land and facilities that are intended to remain so attached or annexed. Capital improvements also includes land acquisition.

CAPITAL IMPROVEMENT PLAN. A multi-year forecast of major capital buildings, infrastructure, and other needs. The City of Jacksonville has adopted in Jacksonville Municipal Code Chapter 106, Part 1 Section 106.109 Capital Improvement Funding a "Five-Year Capital Improvements Plan that is designed to be financially feasible and provides the funding source and amount of funding for the capital costs of each project, and the funding source and amount of funding for the anticipated post-construction operation costs of each project". The five-year capital improvements plan is filed and approved each fiscal year concurrently with the annual budget.

CAPITAL PROJECTS FUND. A fund used to acquire or construct major capital facilities (other than those financed by proprietary funds, special assessment funds, or similar type trust funds).

CARES Act. The Coronavirus Aid, Relief, and Economic Security Act, also known as the CARES Act, is a \$2.2 trillion economic stimulus bill passed by the 116th U.S.

CASE RESERVES. Accounts used only by Self-Insurance funds, which are reservations of available funds for unresolved claims.

CASH CARRYOVER. A reserve appropriation intended to provide fund equity for the ensuing fiscal year.

CCAS. Conditional Capacity Availability Statement.

CDBG. Community Development Block Grant.

CENTRAL SERVICES. User charges for services provided by the internal service activities of the City.

CHDO. Community Housing Development Organizations.

CIP. Capital Improvement Plan.

CLASSIFIED POSITION. Position within the Civil Service System which has, under the direction of the Personnel Director, been defined by a class specification, and assigned an appropriate pay grade and title.

CMSO. Concurrency Management System Office.

COLA. Cost of Living Adjustment.

COMPENSATED ABSENCES. City employees may accumulate limited amounts of earned personal leave benefits. This liability reflects amounts attributable to employee services already rendered, cumulative, probably for payment, and reasonably estimated.

COMPONENT UNIT. A legally separate organization for which elected officials for the primary government are financially accountable. In addition, a component unit can be another organization for which the nature and significance of its relationship with a primary government is such that exclusion would cause the reporting entity's financial statements to be misleading or incorrect.

COMPUTER AIDED DISPATCH. Software specifically designed and engineered to assist emergency responders with dispatching of equipment / apparatus.

CONSTRUCTION. A capital outlay account used for major capital improvement construction projects.

CONSUMER PRICE INDEX. An index of items used to measure the change in prices over time.

CONTINGENCY. An account used to identify and segregate a portion of available funds that are inappropriate for expenditure or are earmarked for a specific future use. Any expenditure (or expense) account that requires Council action for its use is termed a contingency account.

CONTRIBUTIONS TO OTHER FUNDS. Contributions and operating transfers made to another fund of the City.

CORONAVIRUS DISEASE 2019. An acute respiratory illness in humans caused by a coronavirus, capable of producing severe symptoms and in some cases death, especially in older people and those with underlying health conditions. It was originally identified in China in 2019 and became pandemic in 2020 and had significant negative impacts on the economy.

COSTS CAPITALIZED. Charges attendant to the acquisition of a fixed asset, such as freight or installation, that may be reflected as part of the acquisition cost and depreciated over the life of the asset. The accounts are used only in proprietary and similar trust funds that recognize depreciation expense.

COVID. Coronavirus Disease

COVID_19. Coronavirus Disease 2019.

CPAC. Citizen Planning Advisory Committee.

CRC. Concurrency Reservation Certificate.

CRA. Community Redevelopment Area

CURRENT LEVEL OVERTIME. Additional salary funding for certain activities that normally require some periodic use of employee overtime.

CWA. Communication Workers of America.

DCSB. Duval County School Board.

DCHFA. Duval County Housing Finance Authority. Now called the Jacksonville Housing Finance Authority.

DEBT. An obligation resulting from the borrowing of money or from the purchase of goods and services. Debt instruments used by the City of Jacksonville are limited to general obligation bonds, limited obligation revenue bonds, bond anticipation notes, and tax anticipation notes. All debt instruments must be authorized by the City Council.

DEBT SERVICE FUND. A fund used for payment of general long-term debt principal and interest.

DEBT SERVICE REQUIREMENT. The amount of money necessary for payment of outstanding debt, both principal and interest due during the fiscal period, and amounts that may be required for the future retirement of term bonds.

DEFERRED RETIREMENT OPTION PROGRAM. A unique option for eligible Florida Retirement System or FRS Pension Plan members. Under this program, you stop earning service credit toward a future benefit, have your retirement benefit calculated at the time your DROP period begins and your monthly

retirement benefits accumulate in the FRS Trust Fund earning interest while you continue to work for an FRS employer.

DEPARTMENT. A division of the City having a specialized function and personnel.

DEPRECIATION. An accounting method of allocating the cost of a tangible asset over its useful life. Businesses depreciate long-term assets for both tax and accounting purposes.

DEPT. Department.

DIVISION. A distinct or separate function within a department.

DDA. Downtown Development Authority.

DIA. Downtown Investment Authority.

DIFFERENTIAL PAY. Funding for shift differential to which certain employees are entitled, based upon provisions included in the bargaining unit contracts.

DRI. Developments of Regional Impact.

DROP. Deferred Retirement Option Program.

DSR. Drainage System Rehabilitation

EDUCATIONAL INCENTIVE PAY. Additional salary compensation paid to qualified police officers and firefighters after they have completed state approved specialized vocational courses.

EEOC. Equal Employment Opportunity Commission.

EIA. U.S Energy Information Administration [Homepage - U.S. Energy Information Administration \(EIA\)](#)

ELM. Environmental Landscape Management.

EMPLOYEE BENEFITS. The attendant position costs for the City's portion of payroll taxes, pension contributions, deferred compensation, and life and health insurance premiums.

EMS. Emergency Medical Services

EMT. Emergency Medical Technician

ENCUMBRANCE. A commitment to expend funds for goods or services that have not been fully executed and thus requires that funds be reserved for future use. Unless specifically liquidated or otherwise canceled, the reserved funds carry over to succeeding fiscal years; however, expenditure must be for the same purpose for which the encumbrance was originally established.

ENTERPRISE FUND. A fund used to account for continuing operations that provide services to the general public that are similar to private business enterprises in nature, and where the intent is that the costs will be recovered primarily through user charges. Enterprise funds may also be used to account for activities where the periodic determination of revenues and expenses is appropriate for capital maintenance, management control, or other public policy.

EO/EA. Equal Opportunity/Equal Access.

EPA SECTION 105 GRANT. This grant is derived from the Federal 1970 Clean Air Act and is designed to provide local programs with funding in order to maintain air pollution control activities.

ETR BONDS. Excise Tax Revenue Bonds

EXPENDITURE. A decrease in net financial resources caused by current personnel cost, operating costs, debt service and/or capital outlay. Unless stated otherwise, expenditure means budgetary expenditure, which is a decrease in net current assets, and which applies only to governmental and expendable trust fund operations.

EXPENSE. A decrease in net total assets. Expenses represent the total cost of operations (including depreciation) during a fiscal period, regardless of the timing of actual transactions. Expenses apply to proprietary and nonexpendable and pension trust funds.

EXPENSE CREDIT. The only expense credit that is part of the original budget is one within the R-O-W and Ground Maintenance (formerly Streets and Highways) operating budget to offset their labor and material costs for various bridge, roadway, and drainage improvements that are also budgeted as non-departmental capital outlay projects.

FEMA. Federal Emergency Management Agency.

FGFOA. Florida Government Finance Officers Association.

FIDUCIARY FUNDS. Fund used to account for resources that a government holds as a trustee or agent on behalf of an outside party that cannot be used to support the government's own programs.

FIND. Florida Inland Navigation District

FISCAL YEAR. The annual period applicable to the annual operating budget. The City's standard fiscal year runs from October 1 through September 30. Certain activities of the City, primarily state and federal grant programs that may be separate from the annual budget, are required to be accounted for on different fiscal years.

FOP. Fraternal Order of Police.

FRANCHISE. A special privilege granted by ordinance that permits the continuing use of municipal property (such as public streets or rights-of-way) for the delivery of regulated public services. Franchises are normally granted on a fee basis to a single private utility provider.

FRS. Florida Retirement System.

FS. Fire Station.

FTE. Full-time equivalent.

FULL COST ALLOCATION. Method designed to recover indirect costs from non-general fund activities for the administration of specific General Fund services provided to those activities.

FULL-TIME EQUIVALENT. The unit of measurement equivalent to an individual – worker or student – of one unit of a work or school day

FUND. A fiscal and accounting entity that is comprised of a self-balancing set of accounts that reflect all assets, liabilities, equity, revenue, and expenditures (or expenses) necessary to disclose financial position and the results of operations. Funds are established as individual entities in order to segregate financial records for purposes of legal compliance, different natures of the activities performed, measurement of

different objectives, and to facilitate management control. Generally, the number of individual funds is kept to the lowest number that allows effective and efficient management, with activities that are similar in nature and purpose accounted for in the same fund.

FUND BALANCE. The unused balance of governmental funds and expendable trust funds, which includes certain reservations of funds established for control purposes. Fund balance is not equivalent to "net worth".

FUND TYPE. All City funds fall into 11 standard generic fund types within three categories. Governmental funds include: General, Special Revenue, Debt Service, Capital Projects, and Component Units. Proprietary funds include: Enterprise and Internal Service. Fiduciary funds include Pension Trust, Private-purpose Trust, Investment Trust and Agency. Not all funds are subject to annual appropriation.

FY. Fiscal Year. The City's fiscal year runs from October 1st to September 30th.

GAAP. Generally Accepted Accounting Principles.

GASB. Governmental Accounting Standards Board.

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 **TR**uth In **M**illage 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.



A NEW DAY.

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