

# PROPOSED ANNUAL BUDGET FISCAL YEAR 2023-2024

**CITY OF JACKSONVILLE  
DONNA DEEGAN, MAYOR**



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# Summary of Budget

**City of Jacksonville  
Summary of Budgets**

	<b>FY 22-23 COUNCIL APPROVED</b>	<b>FY 23-24 MAYOR'S PROPOSED</b>	<b>FY 23-24 COUNCIL APPROVED</b>
<b>GENERAL FUND</b>			
General Fund Operating	1,540,396,127	1,752,273,037	
Mosquito Control State 1	54,230	80,907	
Special Events - General Fund	10,981,698	11,320,606	
Emergency Reserve	93,680,708	103,463,496	
Property Appraiser	12,148,636	12,557,172	
Clerk Of The Court	7,585,899	7,369,185	
Tax Collector	23,473,971	24,946,545	
<b>TOTAL GENERAL FUND</b>	<b>1,688,321,269</b>	<b>1,912,010,948</b>	
<b>SPECIAL REVENUE FUNDS</b>			
Concurrency Management System	721,552	745,726	
Fair Share Sector Areas Transportation Improvement	12,680	0	
Air Pollution Tag Fee	734,791	699,491	
Tourist Development Council	9,991,132	11,088,533	
Tourist Development Special Revenue	772,800	790,001	
Streets & Highways 5-Year Road Program	9,016,896	9,000,202	
Local Option Half Cent Transportation	120,990,501	138,009,541	
Local Option Gas Tax-Fund	37,938,317	37,225,064	
5 Cent Local Option Gas Tax	31,417,856	31,466,897	
9 Cent Local Option Gas Tax	7,082,505	7,244,018	
911 Emergency User Fee	5,618,512	7,452,541	
Downtown Northbank CRA Trust	26,000,475	17,803,406	
Downtown Southbank CRA Trust	7,008,256	7,633,038	
Jacksonville Beach Tax Increment - Non-CAFR	9,331,868	10,178,273	
Jacksonville International Airport CRA Trust Fund	18,374,235	0	
King Soutel Crossing CRA Trust Fund	2,268,457	2,944,238	
Arlington CRA Trust	2,372,807	2,901,891	
Kids Hope Alliance Fund	44,741,173	54,177,670	
Kids Hope Alliance Trust Fund	428,000	428,000	
Youth Travel Trust - KHA	50,000	50,000	
Jacksonville Upward Mobility Program		350,850	
Better Jacksonville Trust Fund BJP	101,657,123	112,755,670	
Huguenot Park	1,082,315	1,192,054	
Kathryn A Hanna Park Improvement	2,635,830	2,841,411	
Florida Boater Improvement Program	115,463	110,559	
Park Maintenance & Improvements	223,402	0	
Cecil Field Commerce Center	1,429,236	1,463,981	
Cecil Commerce Center	2,769,797	3,453,826	
Beach Erosion - Local	2,894,864	250,000	
Animal Care & Protective Services Programs	1,048,098	1,056,065	
Driver Education Safety Trust Fund	335,528	297,274	
General Governmental Activities	27,670	0	
Jacksonville Veterans Memorial Trust	59,089	60,862	
General Trust & Agency - Carryforward Council-Appropri	844,124	0	
General Trust & Agency	400,000	800,000	
Art In Public Places Trust Fund	964,161	615,022	
Building Inspection	21,235,177	21,727,264	
Veterinary Services	191,000	191,000	
Library Conference Facility Trust	265,110	481,035	

**City of Jacksonville  
Summary of Budgets**

	<b>FY 22-23 COUNCIL APPROVED</b>	<b>FY 23-24 MAYOR'S PROPOSED</b>	<b>FY 23-24 COUNCIL APPROVED</b>
Opioid Settlement Fund		305,645	
Court Cost Courthouse Trust Fund	2,870,070	2,274,755	
Recording Fees Technology	2,694,288	1,476,227	
Duval County Teen Court Programs Trust	484,856	499,175	
Court Costs \$65 Fee FS: 939 185	1,479,231	1,568,534	
Hazardous Waste Program - SQG	526,981	498,597	
Tree Protection & Related Expenditures	<u>520,768</u>	<u>530,506</u>	
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>481,626,994</b>	<b>494,638,842</b>	
 <b>CAPITAL PROJECT FUNDS</b>			
General Capital Projects	961,139	0	
Authorized Capital Projects - FY23 and Forward	<u>457,751,475</u>	<u>322,673,787</u>	
<b>TOTAL CAPITAL PROJECT FUNDS</b>	<b>458,712,614</b>	<b>322,673,787</b>	
 <b>ENTERPRISE FUNDS</b>			
Public Parking	4,373,971	4,845,607	
Motor Vehicle Inspection	377,771	399,450	
Solid Waste Disposal	114,895,918	144,927,215	
Contamination Assessment	383,146	420,130	
Landfill Closure	3,174,482	3,231,724	
Solid Waste General Capital Projects	6,150,000	1,550,000	
Solid Waste Facilities Mitigation	251,354	257,782	
Solid Waste Class III Mitigation	334,531	443,736	
SW Facilities Mitigation Projects	235,293	234,008	
Stormwater Service	33,550,285	33,879,304	
Stormwater Services - Capital Projects	11,986,384	11,220,697	
Equestrian Center-NFES Horse	571,909	543,518	
Sports Complex CIP	8,813,620	9,976,933	
City Venues-City	37,937,404	45,452,070	
City Venues-ASM	42,858,716	48,176,755	
Capital Projects-City Venues Surcharge	3,462,616	4,195,090	
City Venues-Debt Service	<u>46,917,735</u>	<u>49,713,716</u>	
<b>TOTAL ENTERPRISE FUNDS</b>	<b>316,275,135</b>	<b>359,467,735</b>	
 <b>INTERNAL SERVICE FUNDS</b>			
Motor Pool	39,727,272	42,218,949	
Motor Pool - Vehicle Replacement	30,869,712	34,332,519	
Motor Pool - Direct Replacement	28,019,408	645,204	
Copy Center	2,769,847	2,801,435	
Information Technologies	42,713,812	43,804,720	
Radio Communication	6,114,400	6,161,003	
Technology Equipment Refresh	2,523,146	3,541,630	
Radio Equipment Refresh	578,762	0	
IT System Development Fund	(16,498,617)	14,917,101	
Public Building Allocations	55,811,819	59,173,691	
Office Of General Counsel-Fund	12,896,319	13,948,846	
Self Insurance	61,793,126	63,210,812	
Group Health	94,109,981	92,556,833	
Insured Programs	15,888,699	20,320,914	
Debt Management Fund	<u>487,349,281</u>	<u>400,890,488</u>	
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>864,666,967</b>	<b>798,524,145</b>	

**City of Jacksonville  
Summary of Budgets**

	<u>FY 22-23 COUNCIL APPROVED</u>	<u>FY 23-24 MAYOR'S PROPOSED</u>	<u>FY 23-24 COUNCIL APPROVED</u>
<b>PENSION TRUST FUNDS</b>			
General Employees Pension Trust	17,515,392	17,761,769	
Correctional Officers Pension Trust	<u>2,166,385</u>	<u>2,216,326</u>	
<b>TOTAL PENSION TRUST FUNDS</b>	<b>19,681,777</b>	<b>19,978,095</b>	
<b>PERMANENT FUNDS</b>			
Art In Public Places Permanent Fund	<u>29,254</u>	<u>0</u>	
<b>TOTAL PERMANENT FUNDS</b>	<b>29,254</b>	<b>0</b>	
<b>TOTAL FOR ALL GENERAL GOVERNMENT FUNDS</b>	<b><u>3,829,314,010</u></b>	<b><u>3,907,293,552</u></b>	

**City of Jacksonville, Florida  
Summary of Employee Caps by Fund**

	<b>FY 22-23 COUNCIL APPROVED</b>	<b>FY 23-24 MAYOR'S PROPOSED</b>	<b>FY 23-24 COUNCIL APPROVED</b>	<b>CHANGE</b>
<b>GENERAL FUND</b>				
FD_00111 General Fund Operating	6,533	6,768	0	235
FD_00113 Special Events - General Fund	13	13	0	0
FD_00191 Property Appraiser	113	113	0	0
FD_00192 Clerk Of The Court	36	36	0	0
FD_00193 Tax Collector	254	254	0	0
<b>TOTAL General Fund</b>	<b>6,949</b>	<b>7,184</b>	<b>0</b>	<b>235</b>
<b>SPECIAL REVENUE FUNDS</b>				
FD_10101 Concurrency Management System	6	6	0	0
FD_10201 Air Pollution Tag Fee	6	6	0	0
FD_10301 Tourist Development Council	2	2	0	0
FD_10701 911 Emergency User Fee	5	5	0	0
FD_10901 Kids Hope Alliance Fund	42	42	0	0
FD_11301 Huguenot Park	10	10	0	0
FD_11302 Kathryn A Hanna Park Improvement	17	17	0	0
FD_11308 Cecil Field Commerce Center	6	6	0	0
FD_11501 Animal Care & Protective Services Programs	1	1	0	0
FD_15104 Building Inspection	174	178	0	4
FD_15107 Library Conference Facility Trust	3	3	0	0
FD_15204 Duval County Teen Court Programs Trust	5	5	0	0
FD_15213 Court Costs \$65 Fee FS: 939 185	9	9	0	0
FD_15302 Hazardous Waste Program - SQG	5	5	0	0
FD_15304 Tree Protection & Related Expenditures	1	1	0	0
<b>TOTAL Special Revenue Funds</b>	<b>292</b>	<b>296</b>	<b>0</b>	<b>4</b>
<b>ENTERPRISE FUNDS</b>				
FD_41102 Public Parking	36	36	0	0
FD_42101 Motor Vehicle Inspection	4	4	0	0
FD_43101 Solid Waste Disposal	116	116	0	0
FD_44101 Stormwater Service	53	53	0	0
<b>TOTAL Enterprise Funds</b>	<b>209</b>	<b>209</b>	<b>0</b>	<b>0</b>
<b>INTERNAL SERVICE FUNDS</b>				
FD_51101 Motor Pool	98	97	0	(1)
FD_51102 Motor Pool - Vehicle Replacement	3	3	0	0
FD_52101 Copy Center	5	5	0	0
FD_53101 Information Technologies	119	118	0	(1)
FD_53102 Radio Communication	10	10	0	0
FD_54101 Public Building Allocations	61	61	0	0
FD_55101 Office Of General Counsel-Fund	76	79	0	3
FD_56101 Self Insurance	24	25	0	1
FD_56201 Group Health	9	9	0	0
FD_56301 Insured Programs	8	9	0	1
<b>TOTAL Internal Service Funds</b>	<b>413</b>	<b>416</b>	<b>0</b>	<b>3</b>
<b>PENSION TRUST FUNDS</b>				
FD_65101 General Employees Pension Trust	5	5	0	0
<b>TOTAL Pension Trust Funds</b>	<b>5</b>	<b>5</b>	<b>0</b>	<b>0</b>
<b>TOTAL EMPLOYEE CAP FOR ALL FUNDS</b>	<b>7,868</b>	<b>8,110</b>	<b>0</b>	<b>242</b>

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# General Fund Operating Summary

**City of Jacksonville, Florida**  
**FD\_00111 General Fund Operating**  
**Fund Summary**

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Ad Valorem Taxes	807,606,269	894,960,904	1,030,383,976	15.1%	135,423,072
Utility Service Tax	100,223,020	98,296,932	98,205,952	(0.1%)	(90,980)
Communication Service Tax	29,504,454	28,819,442	30,783,890	6.8%	1,964,448
Other Taxes	8,235,119	8,109,146	8,097,205	(0.1%)	(11,941)
Permits and Fees	646,585	480,800	427,000	(11.2%)	(53,800)
Franchise Fees	47,601,375	43,719,279	48,203,461	10.3%	4,484,182
Impact Fees and Special Assessments	(749,360)	0	0	0.0%	0
Intergovernmental Revenue	463,188	502,908	502,908	0.0%	0
State Shared Revenue	229,986,409	218,131,119	236,956,063	8.6%	18,824,944
Charges for Services	28,162,646	29,606,176	27,541,617	(7.0%)	(2,064,559)
Revenue From City Agencies	6,366,019	6,936,174	8,399,982	21.1%	1,463,808
Net Transport Revenue	27,455,565	31,793,108	36,127,375	13.6%	4,334,267
Fines and Forfeits	1,505,250	1,354,987	1,306,485	(3.6%)	(48,502)
Miscellaneous Revenue	15,201,458	18,541,092	19,941,602	7.6%	1,400,510
Pension Fund Contributions	1,467	0	0	0.0%	0
Investment Pool / Interest Earnings	2,899,816	4,995,000	12,520,000	150.7%	7,525,000
Other Sources	642,805	0	0	0.0%	0
Debt Funding: Debt Management Fund	4,722,000	0	15,651,875	0.0%	15,651,875
Transfers From Other Funds	6,870,140	4,070,062	4,513,478	10.9%	443,416
General Fund Loan	9,590,202	17,340,267	25,745,486	48.5%	8,405,219
Contribution From Local Units	132,090,833	132,738,731	134,735,122	1.5%	1,996,391
Transfers from Fund Balance	12,923,706	0	12,229,560	0.0%	12,229,560
	<b>1,471,948,966</b>	<b>1,540,396,127</b>	<b>1,752,273,037</b>	<b>13.8%</b>	<b>211,876,910</b>

**EXPENDITURES**

Salaries	500,763,063	553,287,376	591,413,672	6.9%	38,126,296
Salary & Benefit Lapse	0	(8,845,115)	(10,500,071)	18.7%	(1,654,956)
Pension Costs	218,754,318	226,654,304	259,023,084	14.3%	32,368,780
Employer Provided Benefits	84,529,827	98,254,871	103,341,550	5.2%	5,086,679
Internal Service Charges	124,505,059	132,342,096	144,274,957	9.0%	11,932,861
Inter-Departmental Billing	359,894	409,793	463,937	13.2%	54,144
Insurance Costs and Premiums	2,585	2,172	1,997	(8.1%)	(175)
Insurance Costs and Premiums - Allocations	12,191,175	13,337,451	14,577,880	9.3%	1,240,429
Professional and Contractual Services	57,143,962	49,911,470	64,938,228	30.1%	15,026,758
Other Operating Expenses	85,974,945	99,471,262	107,878,324	8.5%	8,407,062
Library Materials	4,422,801	5,598,571	4,644,248	(17.0%)	(954,323)
Capital Outlay	4,215,079	2,373,872	2,322,342	(2.2%)	(51,530)
Capital Outlay - Debt Funded	989,471	0	0	0.0%	0
Debt Service	35,197,253	39,325,149	39,017,753	(0.8%)	(307,396)
Payment to Fiscal Agents	11,691,063	4,508,448	4,500,101	(0.2%)	(8,347)
Debt Management Fund Repayments	40,486,910	47,746,463	67,292,998	40.9%	19,546,535
Grants, Aids & Contributions	51,882,178	56,529,032	71,597,616	26.7%	15,068,584
Supervision Allocation	(1,654,061)	(1,835,137)	(1,749,854)	(4.6%)	85,283
Indirect Cost	1,940,560	1,940,560	1,940,560	0.0%	0
Contingencies	0	30,365,073	55,330,798	82.2%	24,965,725
Transfers to Other Funds	117,060,114	159,772,930	174,712,491	9.4%	14,939,561
Repayment of General Fund Loan	13,840,267	29,245,486	57,250,426	95.8%	28,004,940
Other Uses	2,564	0	0	0.0%	0
	<b>1,364,299,030</b>	<b>1,540,396,127</b>	<b>1,752,273,037</b>	<b>13.8%</b>	<b>211,876,910</b>

**AUTHORIZED POSITION CAP**

	FY 22-23	FY 23-24	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	6,533	6,768	235
Part-Time Hours	1,583,448	1,512,390	(71,058)

**City of Jacksonville, Florida  
General Fund Operating  
Schedule of Revenues**

	<b>FY 22-23 COUNCIL APPROVED</b>	<b>FY 23-24 MAYOR'S PROPOSED</b>	<b>FY 23-24 COUNCIL APPROVED</b>
<b>NON-DEPARTMENTAL REVENUES</b>			
Ad Valorem Taxes	945,249,142	1,067,516,917	0
Distribution to Tax Increment District	<u>(50,288,238)</u>	<u>(37,132,941)</u>	<u>0</u>
<b>NET AD VALOREM TAXES</b>	<b><u>894,960,904</u></b>	<b><u>1,030,383,976</u></b>	<b><u>0</u></b>
Utility Service Tax	98,296,932	98,205,952	0
Communication Service Tax	28,819,442	30,783,890	0
Other Taxes	8,109,146	8,097,205	0
Franchise Fees	43,719,279	48,203,461	0
Intergovernmental Revenue	23,000	23,000	0
State Shared Revenue	218,131,119	236,956,063	0
Charges for Services	13,184,338	13,094,427	0
Fines and Forfeits	895,973	723,485	0
Miscellaneous Revenue	3,179,942	2,464,154	0
Investment Pool / Interest Earnings	4,995,000	12,520,000	0
Debt Funding: Debt Management Fund	0	15,651,875	0
Transfers From Other Funds	4,070,062	4,513,478	0
General Fund Loan	17,340,267	25,745,486	0
Contribution From Local Units	122,424,496	123,648,741	0
Transfers from Fund Balance	<u>0</u>	<u>12,229,560</u>	<u>0</u>
<b>TOTAL NON-DEPARTMENTAL REVENUES</b>	<b><u>1,458,149,900</u></b>	<b><u>1,663,244,753</u></b>	<b><u>0</u></b>
<b>DEPARTMENTAL REVENUES</b>			
Advisory Boards And Commissions	281,600	110,000	0
City Council	338,249	294,862	0
Corrections	4,671,931	3,310,450	0
Downtown Investment Authority	9,500	9,500	0
Employee Services	1,500	1,000	0
Finance and Administration	80,112	78,726	0
Fire and Rescue-Center	46,496,496	53,393,472	0
Investigations & Homeland Security	961,783	1,140,976	0
Jacksonville Human Rights Commission	39,200	39,200	0
Medical Examiner	2,299,504	2,250,359	0
Neighborhoods	1,980,612	2,035,715	0
Office of Economic Development	10	10	0
Office of Ethics	53,500	53,500	0
Office of the Inspector General	145,001	149,051	0
Parks, Recreation & Community Services	909,075	855,125	0
Patrol & Enforcement	11,131,117	11,913,522	0
Personnel & Professional Standards	579,600	425,900	0
Planning and Development	1,655,800	1,565,000	0
Police Services	3,541,532	3,691,519	0
Public Library	232,750	238,600	0
Public Works	6,792,355	7,329,549	0
Supervisor of Elections	<u>45,000</u>	<u>142,248</u>	<u>0</u>
<b>TOTAL DEPARTMENTAL REVENUES</b>	<b><u>82,246,227</u></b>	<b><u>89,028,284</u></b>	<b><u>0</u></b>
<b>TOTAL GENERAL FUND OPERATING REVENUES</b>	<b><u>1,540,396,127</u></b>	<b><u>1,752,273,037</u></b>	<b><u>0</u></b>

**City of Jacksonville, Florida  
General Fund Operating  
Various Revenue Detail**

	<b>FY 22-23 COUNCIL APPROVED</b>	<b>FY 23-24 MAYOR'S PROPOSED</b>	<b>FY 23-24 COUNCIL APPROVED</b>
<b>TRANSFERS FROM OTHER FUNDS</b>			
TR_10801 Downtown Northbank CRA Trust	2,500	2,500	0
TR_10802 Downtown Southbank CRA Trust	2,500	2,500	0
TR_10804 Jacksonville International Airport CRA Trust Fund	2,500	0	0
TR_10805 King Soutel Crossing CRA Trust Fund	2,500	2,500	0
TR_10806 Arlington CRA Trust	2,500	2,500	0
TR_11101 Community Development	128,404	128,404	0
TR_15111 TR_15111	0	305,645	0
TR_43101 Solid Waste Disposal	17,340,267	25,745,486	0
TR_43101 Solid Waste Disposal	1,605,600	1,923,475	0
TR_54101 Public Building Allocations	2,323,558	2,145,954	0
<b>Total Transfers From Other Funds</b>	<b><u>21,410,329</u></b>	<b><u>30,258,964</u></b>	<b><u>0</u></b>
<b>CONTRIBUTIONS FROM OTHER LOCAL UNITS</b>			
Contributions From Local-Component Units	95,491,107	95,209,531	0
Contribution To-FR JEA,Water&Sewer	26,933,389	28,439,210	0
<b>Total Contributions From Other Local Units</b>	<b><u>122,424,496</u></b>	<b><u>123,648,741</u></b>	<b><u>0</u></b>
<b>STATE SHARED REVENUE</b>			
1-17 Cigarette Tax FS 21002	306,274	300,507	0
Alcoholic Beverage Licenses FS 561342	838,381	819,052	0
Constitutional Fuel Tax FS 206411a	4,508,448	4,500,101	0
County Fuel Tax FS 206411b	4,295,302	4,417,814	0
County Fuel Tax Refund FS 206414	5,000	8,000	0
Insurance Agent Licenses FS 624501	272,329	239,483	0
Local Government Half Cent Sales Tax FS 21861	128,478,780	140,940,093	0
Mobile Home Licenses FS 32008	240,632	253,002	0
Municipal Fuel Tax FS 206411c	8,319,847	8,949,037	0
Municipal Fuel Tax Refund FS 206414	50,000	35,000	0
Revenue Shared - County FS 212206d4	33,353,003	34,424,911	0
Revenue Shared - Municipal Sales Tax FS 212206d5	31,116,268	35,617,245	0
Revenue Shared - Population FS 218232	6,342,355	6,446,482	0
Special Fuel and Motor Fuel Use Tax	4,500	5,336	0
<b>Total State Shared Revenue</b>	<b><u>218,131,119</u></b>	<b><u>236,956,063</u></b>	<b><u>0</u></b>

**City of Jacksonville, Florida  
General Fund Operating  
Schedule of Expenditures**

	<b>FY 22-23 COUNCIL APPROVED</b>	<b>FY 23-24 MAYOR'S PROPOSED</b>	<b>FY 23-24 COUNCIL APPROVED</b>
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>DEPARTMENTAL EXPENSES</b>			
Advisory Boards And Commissions	550,822	538,904	0
City Council	13,050,751	16,600,213	0
Corrections	132,068,109	138,569,404	0
Courts	5,871,371	6,638,364	0
Downtown Investment Authority	1,100,941	1,146,319	0
Employee Services	7,905,097	8,600,034	0
Executive Office of the Mayor	4,143,601	5,284,210	0
Executive Office of the Sheriff	7,245,965	9,112,630	0
Finance and Administration	24,072,910	25,839,060	0
Fire and Rescue-Center	343,609,034	382,258,816	0
Health Administrator	1,731,984	1,612,073	0
Investigations & Homeland Security	92,404,277	102,969,804	0
Jacksonville Human Rights Commission	785,569	1,035,960	0
Medical Examiner	6,619,373	7,130,640	0
Military Affairs and Veterans	1,464,158	1,511,807	0
Neighborhoods	22,768,245	24,088,862	0
Office of Economic Development	1,806,622	1,948,086	0
Office of Ethics	630,401	753,973	0
Office of General Counsel-Center	157,569	2,164,790	0
Office of State's Attorney	2,924,776	2,820,999	0
Office of the Inspector General	1,535,678	1,541,177	0
Parks, Recreation & Community Services	52,924,262	56,367,543	0
Patrol & Enforcement	227,344,164	238,396,240	0
Personnel & Professional Standards	31,102,307	34,178,225	0
Planning and Development	5,086,301	5,427,259	0
Police Services	49,489,722	55,087,692	0
Public Defender's	2,507,073	2,456,565	0
Public Library	40,515,881	42,364,032	0
Public Works	56,727,637	69,850,489	0
Supervisor of Elections	11,947,006	11,141,544	0
<b>TOTAL DEPARTMENTAL EXPENSES</b>	<b><u>1,150,091,606</u></b>	<b><u>1,257,435,714</u></b>	<b><u>-</u></b>
<b>NON-DEPARTMENTAL EXPENSES</b>			
Inter-local Agreements	2,576,996	2,568,668	0
Miscellaneous Appropriations	5,301,651	6,136,961	0
Miscellaneous Expenditures	126,542,770	172,254,946	0
Reserves	30,097,073	40,330,798	0
Subfund Level Activity	225,786,031	273,545,950	0
<b>TOTAL NON-DEPARTMENTAL EXPENSES</b>	<b><u>390,304,521</u></b>	<b><u>494,837,323</u></b>	<b><u>-</u></b>
<b>TOTAL GENERAL FUND OPERATING EXPENDITURES</b>	<b><u><u>1,540,396,127</u></u></b>	<b><u><u>1,752,273,037</u></u></b>	<b><u><u>-</u></u></b>

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

	FY 2021-2022	FY 2022-2023	FY 2023-2024	
	ACTUALS	ADOPTED	PROPOSED	APPROVED
<b>Inter-local Agreements</b>				
Atlantic Bch Lifeguard-Bch Capital Outlay	0	9,000	9,000	0
Atlantic Bch Lifeguard-Bch Cleanup	258,035	265,776	273,749	0
Atlantic Bch-Neptune Bch Fire Service	323,487	333,192	343,188	0
Beaches - Disposal Charges	659,805	810,000	748,933	0
Jacksonville Beach Interlocal Agreement	826,324	851,114	876,647	0
Neptune Beach Interlocal Agreement F5290	40,655	307,914	317,151	0
<b>Total Inter-local Agreements</b>	<b>2,108,306</b>	<b>2,576,996</b>	<b>2,568,668</b>	<b>0</b>
<b>Miscellaneous Appropriations</b>				
415 Limit Pension Cost	56,196	36,000	36,000	0
Business Improvement District	661,898	657,284	732,337	0
Mayors Cure Violence Program - Other Public Safety	2,188,608	3,530,000	3,530,000	0
Municipal Dues & Affiliation	501,910	14,960	764,960	0
Municipal Dues Affiliation Sec 10 109	226,907	213,532	219,608	0
North Florida Regional Council	390,673	390,673	390,673	0
Refund - Taxes Overpaid,Error,Controversy	3,310	5,000	5,000	0
Tax Deed Purchases	2,582	200,000	200,000	0
Transportation Planning Organization	245,520	254,202	258,383	0
<b>Total Miscellaneous Appropriations</b>	<b>4,277,604</b>	<b>5,301,651</b>	<b>6,136,961</b>	<b>0</b>

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

	FY 2021-2022	FY 2022-2023	FY 2023-2024	
	ACTUALS	ADOPTED	PROPOSED	APPROVED
<b>Miscellaneous Expenditures</b>				
Address Critical Quality of Life Issues CC Special Commit	0	250,000	0	0
Agape Community Health Center	112,898	153,603	153,603	0
Alcohol Rehabilitation Program	399,989	399,989	399,989	0
Annual Independent Audit - Legislative	288,500	337,250	374,028	0
Art In Public Places - Cultural Services	6,607	11,606	5,679	0
Art in Public Places Personnel Costs	0	0	55,385	0
Atlantic Bch Lifeguard-Bch Capital Outlay	0	56,250	56,250	0
BJP 20% Gas Tax Contrib To Fiscal Agent	5,226,843	4,508,448	4,500,101	0
Bridge the Gap, Inc.	0	75,000	0	0
CIP Debt Service Repayment	35,715,591	42,605,999	58,401,581	0
Contribution To Shands Jax Medical Centr	30,275,594	30,275,594	25,000,000	0
Dun & Bradstreet Employment Creation Incentive	0	112,500	228,000	0
Dunn & Bradstreet Headquarters Retention	600,000	600,000	600,000	0
Dunn & Bradstreet Relocation	2,400,000	2,000,000	1,600,000	0
Economic Grant Program	6,581,061	7,112,000	7,739,000	0
Ed Ball Building	652,080	656,146	478,921	0
Families of Slain Children, Inc.	0	25,000	0	0
Feeding Northeast Florida	0	500,000	0	0
Filing Fee Local Ord Violation-Public Df	9,082	14,000	14,000	0
Filing Fee Local Ord Violation-St Attorn	6,650	52,000	52,000	0
Florida Black Expo	25,000	50,000	0	0
Florida-Florida State Baseball	35,000	40,000	45,000	0
FOBT Pipeline, Inc.	0	165,000	0	0
Goodwill	169,086	175,000	0	0
Haverty's Building	1,668,408	1,667,412	1,667,033	0
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	0
Jax Care Connect	160,778	97,275	0	0
Jaxport - River Gauges - Water Transportation Systems	160,921	164,140	167,422	0
Jean Ribault HS Booster Club	0	50,000	0	0
Juvenile Justice	4,262,076	4,885,997	5,592,480	0
License Agreements&Fees	13,951	48,000	40,000	0
Lobbyist Fees	0	120,000	120,000	0
Manatee Study	112,775	90,000	90,000	0
Mayor's Task Force - Executive	0	0	12,000,000	0
Mayport Waterfront Partnership	0	140,000	0	0
Medicaid Program	15,375,532	15,187,000	16,103,772	0
Nondepartmental Allocations	783,207	954,647	1,280,513	0
Northeast Florida Healthy Start Coalition	0	95,000	0	0
Opioid Epidemic Program	589,437	1,000,000	1,000,000	0
Paysafe Employment Creation	0	0	300,000	0
Paysafe HQ Relocation	0	0	300,000	0
PSG - Cultural Council	3,932,579	5,250,000	8,194,615	0
Public Safety DC Plan Administration	0	1	1	0
Qualified Target Industries	354,769	500,363	510,458	0
Rev Grt 2004-274 Ramco	0	0	940,000	0
Rev Grt 2016-285 Amazon	0	0	1,500,000	0
Rev Grt 2016-791 Uptown Rivercity Crossn	0	0	265,000	0
Safety and Crime Reduction Commission	0	18,000	0	0

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

	FY 2021-2022	FY 2022-2023	FY 2023-2024	
	ACTUALS	ADOPTED	PROPOSED	APPROVED
Septic Tank Phase Out Outreach Program	0	0	500,000	0
SMG - Gator Bowl Game	392,081	437,750	450,883	0
St. Johns County	0	124,000	124,000	0
Stormwater 501C3 Low Income Subsidy	1,606,942	1,621,549	1,577,731	0
Sulzbacher Center	225,728	270,000	270,000	0
Targeted Industry Program	0	138,750	75,000	0
Transitional Government-Mayorial	0	75,000	0	0
United Way 211	161,667	150,000	150,000	0
University of Florida Health and Financial Technology Gra	0	0	16,600,000	0
Vacancy Pool FTEs - Administration	0	1	1	0
Volunteers in Medicine	85,595	200,000	200,000	0
Zoo Contract	1,282,500	1,282,500	1,282,500	0
<b>Total Miscellaneous Expenditures</b>	<b>113,672,925</b>	<b>126,542,770</b>	<b>172,254,946</b>	<b>0</b>
<b>Reserves</b>				
Contingency FIND Match	0	2,070,000	2,400,000	0
Council Operating Contingency	0	100,000	100,000	0
Federal Matching Grants	0	1,739,934	1,575,141	0
Health Services	0	17,937,139	19,405,657	0
Mayors Executive Oper Contingency	0	100,000	100,000	0
Public Service Grants	0	6,000,000	9,000,000	0
Reserve - Federal Programs - Other Economic Environme	0	850,000	250,000	0
Special Council Cont - Jax Chamber	0	750,000	0	0
Special Council Reserve-Activity	0	550,000	7,500,000	0
<b>Total Reserves</b>	<b>0</b>	<b>30,097,073</b>	<b>40,330,798</b>	<b>0</b>
<b>Subfund Level Activity</b>				
Contributions To-From JTA - Other Transportation Service	1,525,919	1,657,216	1,752,950	0
Court Costs \$65 Fee FS: 939.185	0	0	336,148	0
Interfund Transfer - Interfund Group Transfer	138,772,972	216,977,333	258,082,224	0
JPA Contributions To-Fr JPA	11,060,942	11,007,961	17,130,051	0
LAPSE Personnel LAPSE-Contingency	0	(3,886,479)	(4,440,423)	0
Mental Health Offender Program	0	0	600,000	0
Neighborhood Initiatives	0	0	55,000	0
WJCT Lease Payment	30,000	30,000	30,000	0
<b>Total Subfund Level Activity</b>	<b>151,389,833</b>	<b>225,786,031</b>	<b>273,545,950</b>	<b>0</b>
<b>TOTAL NON-DEPARTMENTAL EXPENDITURES</b>	<b>271,448,668</b>	<b>390,304,521</b>	<b>494,837,323</b>	<b>0</b>

**City of Jacksonville, Florida  
General Fund Operating  
Employee Cap by Department**

	<b>FY 22-23 COUNCIL APPROVED</b>	<b>FY 23-24 MAYOR'S PROPOSED</b>	<b>FY 23-24 COUNCIL APPROVED</b>	<b>CHANGE</b>
<b>FULL TIME EMPLOYEE POSITIONS</b>				
Advisory Boards And Commissions	5	5	0	0
City Council	84	84	0	0
Courts	3	3	0	0
Downtown Investment Authority	12	12	0	0
Employee Services	42	42	0	0
Executive Office of the Mayor	21	23	0	2
Finance and Administration	111	114	0	3
Fire and Rescue-Center	1,772	1,904	0	132
Jacksonville Human Rights Commission	7	7	0	0
Corrections	848	836	0	(12)
Executive Office of the Sheriff	25	44	0	19
Investigations & Homeland Security	495	520	0	25
Patrol & Enforcement	1,354	1,389	0	35
Personnel & Professional Standards	183	204	0	21
Police Services	348	359	0	11
Medical Examiner	35	35	0	0
Military Affairs and Veterans	14	14	0	0
Neighborhoods	210	209	0	(1)
Office of Economic Development	13	13	0	0
Office of Ethics	3	3	0	0
Office of General Counsel-Center	1	1	0	0
Office of the Inspector General	12	12	0	0
Parks, Recreation & Community Services	260	260	0	0
Planning and Development	34	37	0	3
Public Library	311	311	0	0
Public Works	298	295	0	(3)
Supervisor of Elections	32	32	0	0
<b>TOTAL FULL TIME EMPLOYEE POSITIONS GENERAL FUND OPERATING</b>	<b>6,533</b>	<b>6,768</b>	<b>0</b>	<b>235</b>

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# Capital Project Subfunds

**CITY OF JACKSONVILLE**  
**FY 2024 PROPOSED CAPITAL IMPROVEMENT PROGRAM**  
**ALL FUNDING SOURCE**

	FY 23-24
Debt Management Fund	\$291,204,864
Local Option and Constitutional Gas Taxes	\$22,721,606
Prior Year Revenue	\$0
Grant Funding	\$0
Pay-Go: Transfer From Other Funds	\$30,281,523
Pay-Go: Transfer Stormwater Operating	\$0
F.I.N.D Projects	\$0
	<b>\$344,207,993</b>

Dept	Project Name	FY 23-24	Debt Management Fund	Local Option and Constitutional Gas Taxes	Prior Year Revenue	Grant Funding	Pay-Go: Transfer From Other Funds	Pay-Go: Transfer Stormwater Operating	F.I.N.D Projects
FR	Fire Station # 17 Replacement	\$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 #22 - New Construction	\$2,500,000	\$2,500,000	\$0	\$0	\$0	\$0	\$0	\$0
FR	Fire Station #47 Replace	\$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	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
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

Dept	Project Name	FY 23-24	Debt Management Fund	Local Option and Constitutional Gas Taxes	Prior Year Revenue	Grant Funding	Pay-Go: Transfer From Other Funds	Pay-Go: Transfer Stormwater Operating	F.I.N.D Projects
PW	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 Health Dept - Elevator Replacement	\$275,000	\$275,000	\$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	\$4,000,000	\$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
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

Dept	Project Name	FY 23-24	Debt Management Fund	Local Option and Constitutional Gas Taxes	Prior Year Revenue	Grant Funding	Pay-Go: Transfer From Other Funds	Pay-Go: Transfer Stormwater Operating	F.I.N.D Projects
PW	McCoys 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 Startt/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	Roadway Resurfacing - Roadway Resurfacing	\$26,800,381	\$0	\$22,721,606	\$0	\$0	\$4,078,775	\$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
PW	Stadium Capital Reserve	\$20,000,000	\$0	\$0	\$0	\$0	\$20,000,000	\$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 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	Underdrain Replacements	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0

Dept	Project Name	FY 23-24	Debt Management Fund	Local Option and Constitutional Gas Taxes	Prior Year Revenue	Grant Funding	Pay-Go: Transfer From Other Funds	Pay-Go: Transfer Stormwater Operating	F.I.N.D Projects
PW	University Boulevard (Complete Streets Project)	\$3,000,000	\$3,000,000	\$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	\$7,500,000	\$7,500,000	\$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	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
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	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

City of Jacksonville, Florida  
 FD\_10401 Streets & Highways 5-Year Road Program  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
State Shared Revenue	4,288,220	4,508,448	4,500,101	(0.2%)	(8,347)
Investment Pool / Interest Earnings	54,658	0	0	0.0%	0
Contribution From Local Units	4,726,239	4,508,448	4,500,101	(0.2%)	(8,347)
	<u>9,069,117</u>	<u>9,016,896</u>	<u>9,000,202</u>	<u>(0.2%)</u>	<u>(16,694)</u>
<b>EXPENDITURES</b>					
Capital Outlay	901,031	4,508,448	4,500,101	(0.2%)	(8,347)
Capital Outlay - Debt Funded	27,984	0	0	0.0%	0
Grants, Aids & Contributions	5,226,843	4,508,448	4,500,101	(0.2%)	(8,347)
	<u>6,155,859</u>	<u>9,016,896</u>	<u>9,000,202</u>	<u>(0.2%)</u>	<u>(16,694)</u>

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AUTHORIZED POSITION CAP		FY 22-23	FY 23-24	CHANGE
		ADOPTED	PROPOSED	
	Authorized Positions	0	0	0
	Part-Time Hours	0	0	0

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City of Jacksonville, Florida  
 FD\_10402 Local Option Half Cent Transportation  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Local Option Sales Tax	123,997,790	120,990,501	138,009,541	14.1%	17,019,040
Investment Pool / Interest Earnings	65,774	0	0	0.0%	0
	<u>124,063,565</u>	<u>120,990,501</u>	<u>138,009,541</u>	<u>14.1%</u>	<u>17,019,040</u>
<b>EXPENDITURES</b>					
Grants, Aids & Contributions	129,382,745	120,990,501	138,009,541	14.1%	17,019,040
	<u>129,382,745</u>	<u>120,990,501</u>	<u>138,009,541</u>	<u>14.1%</u>	<u>17,019,040</u>

**AUTHORIZED POSITION CAP**

	FY 22-23	FY 23-24	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	0	0	0
Part-Time Hours	0	0	0

City of Jacksonville, Florida  
 FD\_10403 Local Option Gas Tax-Fund  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Local Option Fuel Tax	32,076,158	32,518,557	31,907,198	(1.9%)	(611,359)
Investment Pool / Interest Earnings	26,747	0	0	0.0%	0
Contribution From Local Units	5,297,517	5,419,760	5,317,866	(1.9%)	(101,894)
	<u><b>37,400,422</b></u>	<u><b>37,938,317</b></u>	<u><b>37,225,064</b></u>	<u><b>(1.9%)</b></u>	<u><b>(713,253)</b></u>
<b>EXPENDITURES</b>					
Internal Service Charges	267	0	0	0.0%	0
Capital Outlay	3,944,537	5,419,760	5,317,866	(1.9%)	(101,894)
Capital Outlay - Debt Funded	39,784	0	0	0.0%	0
Grants, Aids & Contributions	34,427,308	32,518,557	31,907,198	(1.9%)	(611,359)
	<u><b>38,411,896</b></u>	<u><b>37,938,317</b></u>	<u><b>37,225,064</b></u>	<u><b>(1.9%)</b></u>	<u><b>(713,253)</b></u>

**AUTHORIZED POSITION CAP**

	FY 22-23	FY 23-24	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	0	0	0
Part-Time Hours	0	0	0

City of Jacksonville, Florida  
 FD\_10404 5 Cent Local Option Gas Tax  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Local Option Fuel Tax	12,017,896	20,945,237	20,977,931	0.2%	32,694
Contribution From Local Units	4,280,051	10,472,619	10,488,966	0.2%	16,347
	<u>16,297,947</u>	<u>31,417,856</u>	<u>31,466,897</u>	<u>0.2%</u>	<u>49,041</u>
<b>EXPENDITURES</b>					
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
	<u>15,067,903</u>	<u>31,417,856</u>	<u>31,466,897</u>	<u>0.2%</u>	<u>49,041</u>

**AUTHORIZED POSITION CAP**

	FY 22-23	FY 23-24	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	0	0	0
Part-Time Hours	0	0	0

City of Jacksonville, Florida  
 FD\_10405 9 Cent Local Option Gas Tax  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Local Option Fuel Tax	3,109,868	4,721,670	4,829,345	2.3%	107,675
Contribution From Local Units	856,010	2,360,835	2,414,673	2.3%	53,838
	<u>3,965,879</u>	<u>7,082,505</u>	<u>7,244,018</u>	<u>2.3%</u>	<u>161,513</u>
<b>EXPENDITURES</b>					
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
	<u>3,722,038</u>	<u>7,082,505</u>	<u>7,244,018</u>	<u>2.3%</u>	<u>161,513</u>

**AUTHORIZED POSITION CAP**

	FY 22-23	FY 23-24	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	0	0	0
Part-Time Hours	0	0	0

City of Jacksonville, Florida  
 FD\_32124 Authorized Capital Projects - FY23 and Forward  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Debt Funding: Debt Management Fund	0	444,836,820	292,392,264	(34.3%)	(152,444,556)
Transfers From Other Funds	0	12,914,655	30,281,523	134.5%	17,366,868
	<u>0</u>	<u>457,751,475</u>	<u>322,673,787</u>	<u>(29.5%)</u>	<u>(135,077,688)</u>
<b>EXPENDITURES</b>					
Capital Outlay	0	12,914,655	17,381,523	34.6%	4,466,868
Capital Outlay - Debt Funded	67,467	444,836,820	285,292,264	(35.9%)	(159,544,556)
Contingencies	0	0	20,000,000	0.0%	20,000,000
	<u>67,467</u>	<u>457,751,475</u>	<u>322,673,787</u>	<u>(29.5%)</u>	<u>(135,077,688)</u>

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AUTHORIZED POSITION CAP		FY 22-23	FY 23-24	CHANGE
		ADOPTED	PROPOSED	
Authorized Positions		0	0	0
Part-Time Hours		0	0	0

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**CITY OF JACKSONVILLE**  
**FY 2024 PROPOSED SOLID WASTE CAPITAL IMPROVEMENT PROGRAM**  
**ALL FUNDING SOURCE**

	FY 23-24
Debt Management Fund	\$1,550,000
Local Option and Constitutional Gas Taxes	\$0
Prior Year Revenue	\$0
Grant Funding	\$0
Pay-Go: Transfer From Other Funds	\$0
Pay-Go: Transfer Stormwater Operating	\$0
F.I.N.D Projects	\$0
	<b>\$1,550,000</b>

Dept	Project Name	FY 23-24	Debt Management Fund	Local Option and Constitutional Gas Taxes	Prior Year Revenue	Grant Funding	Pay-Go: Transfer From Other Funds	Pay-Go: Transfer Stormwater Operating	F.I.N.D Projects
SD	Environmental Compliance - County Wide	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0
SD	Trail Ridge Landfill Const & Expansion - Trail Ridge La	\$550,000	\$550,000	\$0	\$0	\$0	\$0	\$0	\$0

City of Jacksonville, Florida  
 FD\_43105 Solid Waste General Capital Projects  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Debt Funding: Debt Management Fund	3,764,000	6,150,000	1,550,000	(74.8%)	(4,600,000)
Transfers From Other Funds	3,764,000	0	0	0.0%	0
	<u>7,528,000</u>	<u>6,150,000</u>	<u>1,550,000</u>	<u>(74.8%)</u>	<u>(4,600,000)</u>
<b>EXPENDITURES</b>					
Capital Outlay - Debt Funded	13,186,903	6,150,000	1,550,000	(74.8%)	(4,600,000)
Transfers to Other Funds	(29,897,741)	0	0	0.0%	0
	<u>(16,710,838)</u>	<u>6,150,000</u>	<u>1,550,000</u>	<u>(74.8%)</u>	<u>(4,600,000)</u>

**AUTHORIZED POSITION CAP**

	FY 22-23	FY 23-24	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	0	0	0
Part-Time Hours	0	0	0

**CITY OF JACKSONVILLE**  
**FY 2024 PROPOSED STORMWATER CAPITAL IMPROVEMENT PROGRAM**  
**ALL FUNDING SOURCE**

	FY 23-24
Debt Management Fund	\$0
Local Option and Constitutional Gas Taxes	\$0
Prior Year Revenue	\$0
Grant Funding	\$0
Pay-Go: Transfer From Other Funds	\$0
Pay-Go: Transfer Stormwater Operating	\$11,220,697
F.I.N.D Projects	\$0
	<b>\$11,220,697</b>

Dept	Project Name	FY 23-24	Debt Management Fund	Local Option and Constitutional Gas Taxes	Prior Year Revenue	Grant Funding	Pay-Go: Transfer From Other Funds	Pay-Go: Transfer Stormwater Operating	F.I.N.D Projects
SW	Arlington/Pottsburg (Beach & Southside) Pond	\$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	\$7,220,697	\$0	\$0	\$0	\$0	\$0	\$7,220,697	\$0
SW	Duval Road (Wet Detention Pond)	\$875,657	\$0	\$0	\$0	\$0	\$0	\$875,657	\$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

City of Jacksonville, Florida  
 FD\_44102 Stormwater Services - Capital Projects  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services	2,015,116	0	0	0.0%	0
Miscellaneous Revenue	71,038	0	0	0.0%	0
Transfers From Other Funds	10,762,013	11,986,384	11,220,697	(6.4%)	(765,687)
	<u>12,848,167</u>	<u>11,986,384</u>	<u>11,220,697</u>	<u>(6.4%)</u>	<u>(765,687)</u>
<b>EXPENDITURES</b>					
Internal Service Charges	1,858	0	0	0.0%	0
Capital Outlay	5,812,742	11,986,384	11,220,697	(6.4%)	(765,687)
Capital Outlay - Debt Funded	175,154	0	0	0.0%	0
	<u>5,989,754</u>	<u>11,986,384</u>	<u>11,220,697</u>	<u>(6.4%)</u>	<u>(765,687)</u>

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AUTHORIZED POSITION CAP		FY 22-23	FY 23-24	CHANGE
		ADOPTED	PROPOSED	
Authorized Positions		0	0	0
Part-Time Hours		0	0	0

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Tables For Those Using Non-Electronic  
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# Community Redevelopment Areas Tax Increment Districts

City of Jacksonville, Florida  
 FD\_10801 Downtown Northbank CRA Trust  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Ad Valorem Taxes	9,513,666	11,543,674	14,095,607	22.1%	2,551,933
Miscellaneous Revenue	6,121,845	14,242,653	3,084,189	(78.3%)	(11,158,464)
Investment Pool / Interest Earnings	461,162	214,148	623,610	191.2%	409,462
Other Sources	3,535,326	0	0	0.0%	0
Debt Funding: Debt Management Fund	28,476,710	0	0	0.0%	0
Transfers from Fund Balance	943,403	0	0	0.0%	0
	<u>49,052,111</u>	<u>26,000,475</u>	<u>17,803,406</u>	<u>(31.5%)</u>	<u>(8,197,069)</u>
<b>EXPENDITURES</b>					
Insurance Costs and Premiums - Allocations	0	188,356	329,456	74.9%	141,100
Professional and Contractual Services	234,345	100,000	250,000	150.0%	150,000
Other Operating Expenses	6,399,876	20,227,963	6,487,803	(67.9%)	(13,740,160)
Operating Expenses - Debt Funded	28,476,710	0	0	0.0%	0
Capital Outlay	1,024,141	1,325,000	7,250,000	447.2%	5,925,000
Capital Outlay - Debt Funded	3,535,326	0	0	0.0%	0
Payment to Fiscal Agents	67,370	200,000	500,000	150.0%	300,000
Debt Management Fund Repayments	0	1,985,629	1,985,712	0.0%	83
Grants, Aids & Contributions	459,090	1,025,000	75,000	(92.7%)	(950,000)
Supervision Allocation	771,567	946,027	922,935	(2.4%)	(23,092)
Transfers to Other Funds	2,500	2,500	2,500	0.0%	0
	<u>40,970,925</u>	<u>26,000,475</u>	<u>17,803,406</u>	<u>(31.5%)</u>	<u>(8,197,069)</u>

**AUTHORIZED POSITION CAP**

	FY 22-23	FY 23-24	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	0	0	0
Part-Time Hours	0	0	0

**DOWNTOWN NORTHBANK CRA TRUST  
SUBFUND 10801**

**BACKGROUND**

Chapter 163 of the Florida State Statutes requires that 95% of ad valorem tax revenues collected within the boundaries of a tax increment district created under Chapter 163 must be paid to the tax increment district by the city and/or county government that is the taxing body which contains the tax increment district. The Downtown Northbank Tax Increment District receives tax monies from the City of Jacksonville. These revenues may be utilized only for projects and programs contained in the Downtown CRA - Northeast USD1 C and Northwest USD1 B Community Redevelopment Plan and within the tax increment district.

<b>REVENUES</b>	FY23 Approved	FY24 Proposed
Property Taxes - Northeast USD1-C	3,438,278	4,640,885
Property Taxes - Northwest USD1-B	8,105,396	9,454,722
Interest Income	214,148	623,610
Garage - Sports Complex	375,000	900,000
Adams Street Garage	350,000	675,000
Courthouse Garage Tenant Lease	0	83,901
Courthouse Garage	225,000	100,000
Churchwell Loft Lease	18,800	18,801
Debt Repayment (Lynch /11E)	12,767,366	800,000
Debt Repayment (Carling Loan)	506,487	506,487
Total Revenues:	<u>26,000,475</u>	<u>17,803,406</u>

<b>EXPENDITURES</b>	FY23 Approved	FY24 Proposed
Administrative Expenditures		
Supervision Allocation	946,027	922,935
Annual Independent Audit	2,500	2,500
Total Administrative Expenditures:	<u>948,527</u>	<u>925,435</u>
Financial Obligations		
Recaptured Enhanced Value (REV) grants		
Fidelity National Information Services (2019-596)	0	773,261
Hallmark / 220 Riverside (leg: 2012-270)	414,160	451,913
Pope & Land / Brooklyn (leg: 2012-703 amend: 2013-288)	416,175	474,929
Lofts at Jefferson Station (DIA resolution 2017-10-05)	71,777	73,623
Vista Brooklyn - 200 Riverside (Leg: 2017-101)	729,283	611,443
Park View Plaza (Leg: 2015-037)	135,457	133,746
Lofts at Brooklyn (DIA resolution 2018-09-01)	142,573	90,114
MPS Downtown Garages		
Reserve	0	25,000
Miscellaneous Insurance	188,356	329,456
Debt Service - Leasehold Improvements (leg. 2022-137)	242,267	0
Debt Service - Debt Defeasance (leg. 2022-137)	1,743,362	1,985,712
Garage - Sports Complex	275,000	250,000
Adams Street Garage	150,000	150,000
Courthouse Garage	425,000	370,000
Lynch Bldg Loan Repayment	8,153,779	800,000
Total Financial Obligations:	<u>13,087,189</u>	<u>6,519,197</u>

<b>EXPENDITURES</b>	FY23 Approved	FY24 Proposed
Plan Authorized Expenditures		
Capital Projects		
Two Way Conversion - Forsyth and Adams	1,300,000	0
McCoys Creek Park CRA		250,000
Shipyards West CRA Project	0	6,000,000
Riverwalk Enhancements and Signage	25,000	1,000,000
Waterfront Activation	50,000	50,000
Screening Grant	300,000	0
Professional Services	100,000	250,000
Marketing	200,000	0
Downtown Development Loan	200,000	500,000
Banner II Project	30,000	100,000
Parks and Programming	1,000,000	0
Northbank Enhanced Maintenance	500,000	0
Commercial Revitalization Program	500,000	0
Small Scale Residential Incentive	225,000	75,000
Park Acquisition and Capital Improvements	1,270,295	0
Neighborhood Streetscape Improvements	500,000	1,000,000
Shipyards West Park	250,000	0
Liberty Street Improvements	100,000	0
Unallocated Plan Authorized Expenditures	5,414,464	1,133,774
Total Plan Authorized Expenditures:	<u>11,964,759</u>	<u>10,358,774</u>
Total Expenditures:	<u>26,000,475</u>	<u>17,803,406</u>

City of Jacksonville, Florida  
 FD\_10802 Downtown Southbank CRA Trust  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Ad Valorem Taxes	5,768,956	6,835,886	7,266,048	6.3%	430,162
Investment Pool / Interest Earnings	66,266	172,370	366,990	112.9%	194,620
Transfers from Fund Balance	15,159	0	0	0.0%	0
	<u>5,850,381</u>	<u>7,008,256</u>	<u>7,633,038</u>	<u>8.9%</u>	<u>624,782</u>
<b>EXPENDITURES</b>					
Professional and Contractual Services	66,266	100,000	200,000	100.0%	100,000
Other Operating Expenses	4,734,728	5,798,476	5,668,814	(2.2%)	(129,662)
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)
Supervision Allocation	312,753	335,593	319,914	(4.7%)	(15,679)
Transfers to Other Funds	2,500	2,500	2,500	0.0%	0
	<u>5,505,559</u>	<u>7,008,256</u>	<u>7,633,038</u>	<u>8.9%</u>	<u>624,782</u>

**AUTHORIZED POSITION CAP**

	FY 22-23	FY 23-24	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	0	0	0
Part-Time Hours	0	0	0

**DOWNTOWN SOUTHBANK CRA TRUST  
SUBFUND 10802**

**BACKGROUND**

Chapter 163 of the Florida State Statutes requires that 95% of ad valorem tax revenues collected within the boundaries of a tax increment district created under Chapter 163 must be paid to the tax increment district by the city and/or county government that is the taxing body which contains the tax increment district. The Southside Tax Increment District receives tax monies from the City of Jacksonville. These revenues may be utilized only for projects and programs contained in the Downtown CRA – Southside USD1 A Community Redevelopment Plan and within the tax increment district

<b>REVENUES</b>	FY23 Approved	FY24 Proposed
Property Taxes	6,835,886	7,266,048
Interest Income	172,370	366,990
Total Revenues:	<u>7,008,256</u>	<u>7,633,038</u>
<b>EXPENDITURES</b>	FY23 Approved	FY24 Proposed
<b>Administrative Expenditures</b>		
Supervision Allocation	335,593	319,914
Annual Independent Audit	2,500	2,500
Total Administrative Expenditures:	<u>338,093</u>	<u>322,414</u>
<b>Financial Obligations</b>		
Recaptured Enhanced Value (REV) grants		
Home Street Apartments (DIA Resolution 2017-08-03)	196,954	224,685
Southbank Apartment Ventures (leg: 2018-658)	283,267	303,990
Strand (leg: 2001-1329 amend: 2002-755 & 2006-1131)	519,518	563,437
The District / JEA Southside Gen Station Public Infrastr	3,750,000	4,000,000
Debt Service Interest - Strand Bonds 2014 Special Rev	149,687	138,810
Debt Service Principal - Strand Bonds 2014 Special Rev	217,000	228,000
Total Financial Obligations:	<u>5,116,426</u>	<u>5,458,922</u>
<b>Plan Authorized Expenditures</b>		
Capital Projects		
Flagler Avenue Shared Streets	0	300,000
Riverwalk Enhancements and Signage	5,000	750,000
Waterfront Activation	0	25,000
Retail Enhancement Program	300,000	0
Urban Art	25,000	25,000
Professional Services	100,000	200,000
Parks and Programming	100,000	0
Commercial Revitalization Program	250,000	150,000
Small Scale Residential Incentive	25,000	0
Parking and Screening Grant	75,000	0
Banners and Arms	5,000	10,000
Advertising & Marketing	75,000	0
Downtown Maintenance	75,000	0
Park Acquisition and Capital Improvements	150,000	0
Unallocated Plan Authorized Expenditures	368,737	391,702
Total Plan Authorized Expenditures:	<u>1,553,737</u>	<u>1,851,702</u>
Total Expenditures:	<u>7,008,256</u>	<u>7,633,038</u>

City of Jacksonville, Florida  
 FD\_10803 Jacksonville Beach Tax Increment - Non-CAFR  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Ad Valorem Taxes	8,328,066	9,331,868	10,178,273	9.1%	846,405
	<u>8,328,066</u>	<u>9,331,868</u>	<u>10,178,273</u>	<u>9.1%</u>	<u>846,405</u>
<b>EXPENDITURES</b>					
Grants, Aids & Contributions	8,328,068	9,331,868	10,178,273	9.1%	846,405
	<u>8,328,068</u>	<u>9,331,868</u>	<u>10,178,273</u>	<u>9.1%</u>	<u>846,405</u>

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<b>AUTHORIZED POSITION CAP</b>		FY 22-23	FY 23-24	CHANGE
		ADOPTED	PROPOSED	
Authorized Positions		0	0	0
Part-Time Hours		0	0	0

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## **JACKSONVILLE BEACH TAX INCREMENT NON CAFR SUBFUND 10803**

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### **BACKGROUND**

Chapter 163 of the Florida State Statutes requires that 95% of ad valorem tax revenues collected within the boundaries of a tax increment district created under Chapter 163 must be paid to the tax increment district by the city and/or county government that is the taxing body which contains the tax increment district. The Jacksonville Beach Tax Increment Districts, including USD2 A and USD2 B, receives tax monies from both the City of Jacksonville Beach and the City of Jacksonville/Duval County. These revenues are collected and passed back to the beaches communities per the interlocal agreement.

### **REVENUE**

#### Ad Valorem Taxes

- This is the estimated value of 95% of the ad valorem tax revenue to be received on properties within the boundaries of the tax increment district. Per the interlocal agreement, Jacksonville Beach's millage rate shall be 3.2907 mills less than the General Service District rate.

### **EXPENDITURES**

#### Grants, Aids and Contributions

- These are the estimated value of 95% of the ad valorem tax revenue to be received on properties within the boundaries of the tax increment district which are passed back to the beaches communities.
  - \$6,369,364 Jacksonville Beach USD2 A
  - \$3,808,909 Jacksonville Beach USD2 B

City of Jacksonville, Florida  
 FD\_10805 King Soutel Crossing CRA Trust Fund  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Ad Valorem Taxes	1,575,217	2,241,102	2,841,769	26.8%	600,667
Investment Pool / Interest Earnings	13,034	27,355	102,469	274.6%	75,114
Transfers from Fund Balance	117,137	0	0	0.0%	0
	<u>1,705,388</u>	<u>2,268,457</u>	<u>2,944,238</u>	<u>29.8%</u>	<u>675,781</u>
<b>EXPENDITURES</b>					
Internal Service Charges	10,199	10,900	10,900	0.0%	0
Professional and Contractual Services	0	1,000	1,000	0.0%	0
Other Operating Expenses	1,524	2,176,596	2,845,963	30.8%	669,367
Capital Outlay	6,639	0	0	0.0%	0
Supervision Allocation	75,235	77,461	83,875	8.3%	6,414
Transfers to Other Funds	2,500	2,500	2,500	0.0%	0
	<u>96,096</u>	<u>2,268,457</u>	<u>2,944,238</u>	<u>29.8%</u>	<u>675,781</u>

<b>AUTHORIZED POSITION CAP</b>		FY 22-23	FY 23-24	CHANGE
		ADOPTED	PROPOSED	
Authorized Positions		0	0	0
Part-Time Hours		0	0	0

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

**BACKGROUND:**

Chapter 163 of the Florida State Statutes requires that 95% of ad valorem tax revenues collected within the boundaries of a tax increment district created under Chapter 163 must be paid to the tax increment district by the city and/or county government that is the taxing body which contains the tax increment district. The Soutel–Moncrief Tax Increment District receives tax dollars from the City of Jacksonville. These revenues may be utilized only for projects and programs contained in the Soutel / King Area Community Redevelopment Plan and within the tax increment district.

<b>REVENUES</b>	FY23 Approved	FY24 Proposed
Property Taxes	2,241,102	2,841,769
Interest Income	27,355	102,469
Total Revenues:	<u>2,268,457</u>	<u>2,944,238</u>

  

<b>EXPENDITURES</b>	FY23 Approved	FY24 Proposed
Administrative Expenditures		
Other Professional Services	1,000	1,000
Travel Expense	1,900	1,000
Local Mileage	150	150
Advertising and Promotion	1,000	1,000
ISA-OGC Legal	10,900	10,900
Office Supplies - Other	500	500
Dues and Subscriptions	175	175
Employee Training Expenses	700	1,600
Supervision Allocated	77,461	83,875
Annual Independent Audit	2,500	2,500
Total Administrative Expenditures:	<u>96,286</u>	<u>102,700</u>
Plan Authorized Expenditures		
Unallocated Plan Authorized Expenditures	2,172,171	2,841,538
Total Plan Authorized Expenditures:	<u>2,172,171</u>	<u>2,841,538</u>
Total Expenditures:	<u>2,268,457</u>	<u>2,944,238</u>

City of Jacksonville, Florida  
 FD\_10806 Arlington CRA Trust  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Ad Valorem Taxes	2,129,222	2,322,803	2,751,244	18.4%	428,441
Investment Pool / Interest Earnings	22,999	50,004	150,647	201.3%	100,643
Transfers From Other Funds	2,283	0	0	0.0%	0
	<u>2,154,504</u>	<u>2,372,807</u>	<u>2,901,891</u>	<u>22.3%</u>	<u>529,084</u>
<b>EXPENDITURES</b>					
Salaries	80,264	79,181	81,161	2.5%	1,980
Employer Provided Benefits	1,175	1,149	1,177	2.4%	28
Internal Service Charges	5,697	30,000	20,000	(33.3%)	(10,000)
Insurance Costs and Premiums - Allocations	379	387	377	(2.6%)	(10)
Professional and Contractual Services	0	1,000	1,000	0.0%	0
Other Operating Expenses	25,813	2,165,040	2,683,647	24.0%	518,607
Supervision Allocation	90,618	93,550	112,029	19.8%	18,479
Transfers to Other Funds	2,500	2,500	2,500	0.0%	0
	<u>206,447</u>	<u>2,372,807</u>	<u>2,901,891</u>	<u>22.3%</u>	<u>529,084</u>

**AUTHORIZED POSITION CAP**

	FY 22-23	FY 23-24	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	0	0	0
Part-Time Hours	1,000	1,000	0

**ARLINGTON CRA TRUST  
SUBFUND 10806**

**BACKGROUND:**

Chapter 163 of the Florida State Statutes requires that 95% of ad valorem tax revenues collected within the boundaries of a tax increment district created under Chapter 163 must be paid to the tax increment district by the city and/or county government that is the taxing body which contains the tax increment district. The Renew Arlington Tax Increment District receives tax dollars from the City of Jacksonville. These revenues may be utilized only for projects and programs contained in the Arlington Area Community Redevelopment Plan and within the tax increment district.

<b>REVENUES</b>	FY23 Approved	FY24 Proposed
Property Taxes	2,322,803	2,751,244
Interest Income	50,004	150,647
Total Revenues:	<u>2,372,807</u>	<u>2,901,891</u>

  

<b>EXPENDITURES</b>	FY23 Approved	FY24 Proposed
Administrative Expenditures		
Salaries Part Time	79,181	81,161
Medicare Tax	1,149	1,177
Other Professional Services	1,000	1,000
Travel Expense	1,900	1,000
Local Mileage	150	150
General Liability Insurance	387	377
Advertising and Promotion	3,000	1,000
ISA-OGC Legal	30,000	20,000
Office Supplies - Other	500	500
Dues and Subscriptions	175	175
Employee Training Expenses	700	1,600
Supervision Allocated	93,550	112,029
Annual Independent Audit	2,500	2,500
Total Administrative Expenditures:	<u>214,192</u>	<u>222,669</u>
Financial Obligations		
Infrastructure Development Grant		
College Park (CRA-2021-06)	400,000	400,000
Total Financial Obligations:	<u>400,000</u>	<u>400,000</u>
Plan Authorized Expenditures		
Unallocated Plan Authorized Expenditures	1,758,615	2,279,222
Total Plan Authorized Expenditures:	<u>1,758,615</u>	<u>2,279,222</u>
Total Expenditures:	<u>2,372,807</u>	<u>2,901,891</u>

# Other Subfunds

City of Jacksonville, Florida  
 FD\_00119 Emergency Reserve  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>REVENUES</b>					
Investment Pool / Interest Earnings	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)
Transfers from Fund Balance	0	66,206,486	93,878,347	41.8%	27,671,861
	<u>283,654</u>	<u>93,680,708</u>	<u>103,463,496</u>	<u>10.4%</u>	<u>9,782,788</u>
<b>EXPENDITURES</b>					
Cash Carryover	0	93,680,708	103,463,496	10.4%	9,782,788
	<u>0</u>	<u>93,680,708</u>	<u>103,463,496</u>	<u>10.4%</u>	<u>9,782,788</u>

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AUTHORIZED POSITION CAP		FY 22-23	FY 23-24	CHANGE
		ADOPTED	PROPOSED	
Authorized Positions		0	0	0
Part-Time Hours		0	0	0

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## **EMERGENCY RESERVE SUBFUND 00119**

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### **BACKGROUND**

Municipal ordinance code section 106.107 established a separate fund to account for the City's emergency reserves. The emergency reserve can be used to address unanticipated non-reimbursed expenditures arising out of a hurricane, tornado, other major weather related events, and/or other massive infrastructure failures or other disasters, whether man made or caused by nature that exceed the operating reserve.

Municode Section 106.107: "The goal for the City Emergency Reserve Fund is to equal approximately seven percent (25.5 days average cash flow) of the total General Fund/General Services District budgeted expenditures. Annually, during the budget process, the Mayor, if the goals are not met shall recommend added contributions to the Emergency Reserve."

### **REVENUE**

Investment Pool / Interest Earnings

- This amount is made up of anticipated interest earnings for FY 24.

Transfers From Other Funds

- This amount represents an additional contribution to the Emergency Reserve from the General Fund Operating subfund to bring the FY24 balance up to 6% of the FY24 estimated recurring operating revenue.

Transfers from Fund Balance

- This amount is the actual cash balance in the fund as of 5/25/23 and any unposted transfer from the General Fund Operating subfund.

### **EXPENDITURES**

Cash Carryover

- This is the estimated FY 24 ending cash balance including the additional transfer from General Operating and anticipated interest income.

City of Jacksonville, Florida  
 FD\_10906 Jacksonville Upward Mobility Program  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Transfers From Other Funds	0	0	350,850	0.0%	350,850
	<u>0</u>	<u>0</u>	<u>350,850</u>	<u>0.0%</u>	<u>350,850</u>
<b>EXPENDITURES</b>					
Contingencies	0	0	350,850	0.0%	350,850
	<u>0</u>	<u>0</u>	<u>350,850</u>	<u>0.0%</u>	<u>350,850</u>

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AUTHORIZED POSITION CAP		FY 22-23	FY 23-24	CHANGE
		ADOPTED	PROPOSED	
Authorized Positions		0	0	0
Part-Time Hours		0	0	0

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## **JACKSONVILLE UPWARD MOBILITY PROGRAM SUBFUND 10906**

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### **BACKGROUND**

Code Chapter 180 and 111.630

Note: library.municode.com has not been updated for this legislation as of 7/11/23

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 23 train, educate and maintain a sustainable local workforce so that 24 when businesses consider our city, there are residents who are ready, 25 willing, and able to step into the employment positions made available 26 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.

### **EXPENDITURES**

Contingencies

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

City of Jacksonville, Florida  
 FD\_11001 Better Jacksonville Trust Fund BJP  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Local Option Sales Tax	120,114,064	101,657,123	112,334,411	10.5%	10,677,288
Investment Pool / Interest Earnings	421,259	0	421,259	0.0%	421,259
	<u>120,535,323</u>	<u>101,657,123</u>	<u>112,755,670</u>	<u>10.9%</u>	<u>11,098,547</u>
<b>EXPENDITURES</b>					
Debt Service	65,497,046	101,657,123	112,755,670	10.9%	11,098,547
	<u>65,497,046</u>	<u>101,657,123</u>	<u>112,755,670</u>	<u>10.9%</u>	<u>11,098,547</u>

**AUTHORIZED POSITION CAP**

	FY 22-23	FY 23-24	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	0	0	0
Part-Time Hours	0	0	0

## **BETTER JACKSONVILLE TRUST FUND BJP SUBFUND 11001**

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### **BACKGROUND**

This subfund was established to house the financial details related to the Better Jacksonville Plan (BJP). The Better Jacksonville Plan was approved by voters in 2001 and is a \$2.25 billion comprehensive growth management program that provides road and infrastructure improvements, environmental preservation, targeted economic development and new and improved public facilities funded by a half-cent sales tax. The various projects and programs funded by The Better Jacksonville Plan are administered by the City of Jacksonville, the JEA, and the Jacksonville Transportation Authority in cooperation with the Florida Department of Transportation. This is an all years subfund and as such prior year budgetary adjustments are part of the new-year proposal.

### **REVENUE**

#### Local Option Sales Tax

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

#### Investment Pool / Interest Earnings

- This amount is made up of anticipated interest earnings for FY 24.

### **EXPENDITURES**

#### Debt Service

- This category includes the FY 24 required debt service payments including fiscal agent fees of \$9,000, interest of \$14,571,670 and principal of \$98,175,000.

City of Jacksonville, Florida  
 FD\_11404 Beach Erosion - Local  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
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)
	<u>1,324,581</u>	<u>2,894,864</u>	<u>250,000</u>	<u>(91.4%)</u>	<u>(2,644,864)</u>
<b>EXPENDITURES</b>					
Other Operating Expenses	65,147	6,141,221	141,000	(97.7%)	(6,000,221)
Capital Outlay	(74,008)	0	0	0.0%	0
Cash Carryover	0	(3,246,357)	109,000	(103.4%)	3,355,357
	<u>(8,861)</u>	<u>2,894,864</u>	<u>250,000</u>	<u>(91.4%)</u>	<u>(2,644,864)</u>

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AUTHORIZED POSITION CAP		FY 22-23	FY 23-24	CHANGE
		ADOPTED	PROPOSED	
Authorized Positions		0	0	0
Part-Time Hours		0	0	0

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## **BEACH EROSION – LOCAL SUBFUND 11404**

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### **BACKGROUND**

The Beach Erosion - Local Subfund is primarily governed by the Local Cooperation Agreement (established in 1978) between the Federal Government (Army Corps of Engineers) and the City of Jacksonville. The agreement provides for periodic renourishment of the County's beaches and to maintain the design profile for a total of 50 years (through the year 2028). The State is not a party to the aforementioned agreement but has participated in previous years in each phase of beach renourishment by contributing a percentage of the "local share". State funding is not guaranteed and is subject to State legislative approval. Total project costs are shared between federal and non-federal (County and State) funding at the level of 53.6% and 46.4%, respectively. The State of Florida and City of Jacksonville share of the non-federal funding is approximately 70.5% and 29.5%, respectively.

### **REVENUE**

#### Transfers From Other Funds

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

### **EXPENDITURES**

#### Other Operating Expenses

- A portion of the contribution is being placed in an operating line for anticipated FY24 expenses.

#### Cash Carryover

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

City of Jacksonville, Florida  
 FD\_11532 Art In Public Places Trust Fund  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Transfers From Other Funds	331,034	964,161	615,022	(36.2%)	(349,139)
	<u>331,034</u>	<u>964,161</u>	<u>615,022</u>	<u>(36.2%)</u>	<u>(349,139)</u>
<b>EXPENDITURES</b>					
Professional and Contractual Services	0	29,579	61,502	107.9%	31,923
Other Operating Expenses	6,950	58,833	61,502	4.5%	2,669
Capital Outlay	(66,766)	875,749	492,018	(43.8%)	(383,731)
	<u>(59,816)</u>	<u>964,161</u>	<u>615,022</u>	<u>(36.2%)</u>	<u>(349,139)</u>

**AUTHORIZED POSITION CAP**

	FY 22-23	FY 23-24	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	0	0	0
Part-Time Hours	0	0	0

## **ART IN PUBLIC PLACES TRUST FUND SUBFUND 11532**

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### **BACKGROUND**

Section 126.9 of the ordinance code establishes the guidelines, definitions and funding requirements for this trust fund. A percentage of the budgeted cost for vertical construction is appropriated to the Art in Public Places Trust Fund.

- 80% for public art (Capital Outlay)
- 10% for public art maintenance (Professional / Contractual Services)
- 10% for administration and community education (Other Operating Expenses)

Beginning in FY 19 the funding requirement will no longer be part of the capital project cost but instead will be a transfer from the General Fund Operating subfund. The change is being made for bond / debt reasons as well as to accurately reflect the capital project cost. Section 126.904 uses the capital project cost(s) as a basis for the funding calculation, however, the funding provided to the Art in Public Places Trust fund are not required to be spent on those specific capital projects.

### **REVENUE**

Transfers from Other Funds

- This amount represents a transfer from the General Fund Operating subfund (SF 00111) including \$195,375 for the FY 24 applicable capital projects and \$419,647 for the required contribution not included on ordinance 2023-214-E.

### **EXPENDITURES**

Professional and Contractual Services

Other Operating Expenses

Capital Outlay

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

City of Jacksonville, Florida  
 FD\_57101 Debt Management Fund  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Internal Service Revenue	83,241,369	69,501,473	86,124,949	23.9%	16,623,476
Investment Pool / Interest Earnings	185,007	0	0	0.0%	0
Debt Funding	<u>168,112,173</u>	<u>417,847,808</u>	<u>314,765,539</u>	<u>(24.7%)</u>	<u>(103,082,269)</u>
	<b><u>251,538,550</u></b>	<b><u>487,349,281</u></b>	<b><u>400,890,488</u></b>	<b><u>(17.7%)</u></b>	<b><u>(86,458,793)</u></b>
<b>EXPENDITURES</b>					
Debt Service	84,561,434	69,501,473	86,124,949	23.9%	16,623,476
Fiscal and Other Debt Fees	400,248	0	0	0.0%	0
Payment to Fiscal Agents	<u>160,376,710</u>	<u>417,847,808</u>	<u>314,765,539</u>	<u>(24.7%)</u>	<u>(103,082,269)</u>
	<b><u>245,338,393</u></b>	<b><u>487,349,281</u></b>	<b><u>400,890,488</u></b>	<b><u>(17.7%)</u></b>	<b><u>(86,458,793)</u></b>

AUTHORIZED POSITION CAP		FY 22-23	FY 23-24	CHANGE
		ADOPTED	PROPOSED	
Authorized Positions		0	0	0
Part-Time Hours		0	0	0

## **DEBT MANAGEMENT FUND SUBFUND 57101**

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### **BACKGROUND**

The City routinely accesses the capital markets to facilitate the purchase of capital assets and to build, improve, and maintain public capital infrastructure. This fund houses that activity including the authorized borrowing amount and the anticipated debt service repayments from the various City departments and funds.

### **REVENUE**

#### Internal Service Revenue

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

#### Debt Funding

- This amount represents the FY 24 proposed new borrowing.

### **EXPENDITURES**

#### Debt Service

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

#### Payments to Fiscal Agents

- This amount is the FY 24 proposed new loan amounts to be authorized.

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Tables For Those Using Non-Electronic  
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# Departments by Subfund

## Advisory Boards and Commissions

City of Jacksonville, FL  
 FD\_00111 General Fund Operating  
 Department Summary  
 AB:Advisory Boards And Commissions

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>REVENUES</b>					
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)
	<u>117,818</u>	<u>281,600</u>	<u>110,000</u>	<u>(60.9%)</u>	<u>(171,600)</u>

<b>EXPENDITURES</b>					
Salaries	273,479	282,231	281,927	(0.1%)	(304)
Pension Costs	75,174	66,529	68,245	2.6%	1,716
Employer Provided Benefits	40,838	46,428	39,501	(14.9%)	(6,927)
Internal Service Charges	139,362	141,841	134,334	(5.3%)	(7,507)
Insurance Costs and Premiums - Allocations	1,355	1,354	1,924	42.1%	570
Other Operating Expenses	5,022	12,437	12,971	4.3%	534
Capital Outlay	0	2	2	0.0%	0
	<u>535,230</u>	<u>550,822</u>	<u>538,904</u>	<u>(2.2%)</u>	<u>(11,918)</u>

<b>AUTHORIZED POSITION CAP</b>		FY 22-23	FY 23-24	CHANGE
		<u>ADOPTED</u>	<u>PROPOSED</u>	
Authorized Positions		5	5	0
Part-Time Hours		1,248	1,248	0

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>DIVISION SUMMARY</b>					
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
<b>DEPARTMENT TOTAL</b>	<u>535,230</u>	<u>550,822</u>	<u>538,904</u>	<u>(2.2%)</u>	<u>(11,918)</u>

## **ADVISORY BOARDS AND COMMISSIONS GENERAL FUND OPERATING**

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### **BACKGROUND**

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

### **SERVICE LEVELS / ENHANCEMENTS**

Service levels for this Department are unchanged for FY 24. As an enhancement, the employee travel and training budget was increased by \$624 for FY 24.

### **REVENUE**

#### Charges for Services

- This revenue represents charges for contractor certification and renewal examination fees. The CTQB issued certifications were renewed in FY 23 and are renewed every two years resulting in a decrease of \$175,000 in contractor certification and renewal fees for FY 24.

#### Fines and Forfeits

- This houses revenues from code violation fines.

#### Miscellaneous Revenue

- This houses revenues from miscellaneous sales and charges.

### **EXPENDITURES**

#### Salaries

- The net decrease in this category is mainly due to staff changes during FY 23. However, this is somewhat offset by pay increases effective October 1<sup>st</sup>, 2023 related to collective bargaining.

#### Pension Costs

- This category includes the FY 24 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

#### Employer Provided Benefits

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

#### Internal Service Charges

- This category includes all the estimated internal service billing for the various service providers provided to this fund by the City's internal service providers. The change in this category is mainly due to a \$8,136 decrease in Office of General Counsel legal services.

#### Insurance Costs and Premiums - Allocations

- This amount includes general liability insurance costs.

#### Other Operating Expenses

- This category is made of various small items, the largest of which include \$3,700 in court reporters' costs for the Civil Service Board, \$2,754 in employee travel and training expenses, and \$2,453 in miscellaneous services and charges.

### **AUTHORIZED POSITION CAP**

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

# City Council

City of Jacksonville, FL  
 FD\_00111 General Fund Operating  
 Department Summary  
 CC:City Council

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>REVENUES</b>					
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)
	<u>246,773</u>	<u>338,249</u>	<u>294,862</u>	<u>(12.8%)</u>	<u>(43,387)</u>

<b>EXPENDITURES</b>					
Salaries	5,769,914	6,174,085	6,576,842	6.5%	402,757
Pension Costs	1,649,016	1,832,344	2,143,505	17.0%	311,161
Employer Provided Benefits	810,279	875,241	861,118	(1.6%)	(14,123)
Internal Service Charges	2,385,766	3,142,597	3,090,479	(1.7%)	(52,118)
Insurance Costs and Premiums - Allocations	29,223	29,638	36,012	21.5%	6,374
Professional and Contractual Services	276,407	510,000	445,704	(12.6%)	(64,296)
Other Operating Expenses	373,073	486,844	444,049	(8.8%)	(42,795)
Capital Outlay	0	2	2,504	125,100.0%	2,502
Contingencies	0	0	3,000,000	0.0%	3,000,000
	<u>11,293,677</u>	<u>13,050,751</u>	<u>16,600,213</u>	<u>27.2%</u>	<u>3,549,462</u>

<b>AUTHORIZED POSITION CAP</b>		FY 22-23	FY 23-24	CHANGE
		<u>ADOPTED</u>	<u>PROPOSED</u>	
Authorized Positions		84	84	0
Part-Time Hours		8,824	8,824	0

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>DIVISION SUMMARY</b>					
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	10,843,988	42.8%	3,249,384
Value Adjustment Board	519,682	742,622	641,655	(13.6%)	(100,967)
<b>DEPARTMENT TOTAL</b>	<u>11,293,677</u>	<u>13,050,751</u>	<u>16,600,213</u>	<u>27.2%</u>	<u>3,549,462</u>

## CITY COUNCIL GENERAL FUND OPERATING

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### **BACKGROUND**

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

### **SERVICE LEVELS / ENHANCEMENTS**

Council Contingencies:

A \$3,000,000 contingency was provided in the Council President Account, and a \$7,500,000 contingency was provided in a non-departmental account to fund City Council's Strategic Plan.

Council Staff Services:

Additional funding of \$96,348 was provided to replace the carpeting and flooring in the Council Chambers Green Room, \$40,320 was provided to purchase new tablets for Council voting machines, \$2,500 was provided for the purchase of office equipment, and \$2,000 was provided for additional food and beverages.

### **REVENUE**

Charges for Services

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

Miscellaneous Revenue

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

### **EXPENDITURES**

Salaries

- The net increase in this category is due to pay increases effective October 1st, 2023 related to collective bargaining, as well as various pay changes provided in FY 23.

Pension Costs

- This category includes the FY 24 required contribution for the general employees defined benefit plan, the anticipated general employees defined contribution pension payments and the required FRS contributions.

Employer Provided Benefits

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

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this department by the City's internal service providers. The change in this category is mostly driven by the removal of \$234,912 in general council legal cost allocation, although this is somewhat offset by an increase of \$109,286 in building cost allocation for the St. James building.

Insurance Costs and Premiums - Allocations

- This category includes costs for general liability insurance.

Professional and Contractual Services

- The amount includes funding in VAB for special magistrates of \$315,704 and \$130,000 of funding in the Council Staff Services activity.

Other Operating Expenses

- This category is made of various small items, the largest of which are hardware/software licenses and maintenance of \$138,700, miscellaneous services and charges of \$99,247, and travel / training of \$80,239. The net change in this category is being driven by a number of factors, the largest of which includes a decrease in cost of hardware/software licenses and maintenance.

Contingencies

- A \$3,000,000 contingency is provided in the Council President Account.

**AUTHORIZED POSITION CAP**

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

City of Jacksonville, Florida  
 FD\_10301 Tourist Development Council  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Bed / Tourist Development Tax	10,091,317	9,600,000	10,940,075	14.0%	1,340,075
Investment Pool / Interest Earnings	34,367	66,054	148,458	124.8%	82,404
Transfers From Other Funds	3,637	0	0	0.0%	0
Transfers from Fund Balance	951,823	325,078	0	(100.0%)	(325,078)
	<b>11,081,144</b>	<b>9,991,132</b>	<b>11,088,533</b>	<b>11.0%</b>	<b>1,097,401</b>
<b>EXPENDITURES</b>					
Salaries	115,065	153,323	165,171	7.7%	11,848
Pension Costs	12,170	18,099	19,820	9.5%	1,721
Employer Provided Benefits	10,760	24,896	27,129	9.0%	2,233
Internal Service Charges	45,410	52,152	51,327	(1.6%)	(825)
Insurance Costs and Premiums - Allocations	579	748	767	2.5%	19
Professional and Contractual Services	0	501	501	0.0%	0
Other Operating Expenses	7,501,738	8,950,701	10,121,966	13.1%	1,171,265
Indirect Cost	17,912	17,912	17,912	0.0%	0
Transfers to Other Funds	592,505	772,800	683,940	(11.5%)	(88,860)
	<b>8,296,140</b>	<b>9,991,132</b>	<b>11,088,533</b>	<b>11.0%</b>	<b>1,097,401</b>

<b>AUTHORIZED POSITION CAP</b>		FY 22-23	FY 23-24	CHANGE
		ADOPTED	PROPOSED	
Authorized Positions		2	2	0
Part-Time Hours		1,600	1,600	0

## **TOURIST DEVELOPMENT COUNCIL SUBFUND 10301**

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### **BACKGROUND**

#### Chapter 70

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

### **SERVICE LEVELS / ENHANCEMENTS**

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

### **REVENUE**

#### Bed / Tourist Development Tax

- This represents the anticipated two cent tax levy on lodging for FY 24.

#### Investment Pool / Interest Earnings

- This represents the anticipated interest earnings for FY 24.

#### Transfers from Fund Balance

- This has been removed since a subsidy is not needed for FY 24.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is due to pay increases effective October 1st, 2023 related to collective bargaining, as well as pay increases provided in FY 23.

#### Pension Costs

- This category includes the FY 24 anticipated general employees defined contribution pension payments.

#### Employer Provided Benefits

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

#### Internal Service Charges

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

#### Professional and Contractual Services

- This category includes \$500 for professional services.

#### Other Operating Expenses

- This category is made of various items, including trust fund authorized expenditures which makes up \$10,119,036 of the budget and majority of the net change for this category. Additional details for the uses of the trust fund authorized expenditures can be found in the budget ordinance 2023-504 schedule W.

#### Indirect Cost

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

#### Transfers to Other Funds

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

**AUTHORIZED POSITION CAP**

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

City of Jacksonville, Florida  
 FD\_10304 Tourist Development Special Revenue  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Investment Pool / Interest Earnings	18,589	0	106,061	0.0%	106,061
Transfers From Other Funds	592,505	772,800	683,940	(11.5%)	(88,860)
	<u>611,094</u>	<u>772,800</u>	<u>790,001</u>	<u>2.2%</u>	<u>17,201</u>
<b>EXPENDITURES</b>					
Other Operating Expenses	1,237,577	272,800	290,001	6.3%	17,201
Contingencies	0	500,000	500,000	0.0%	0
	<u>1,237,577</u>	<u>772,800</u>	<u>790,001</u>	<u>2.2%</u>	<u>17,201</u>

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AUTHORIZED POSITION CAP		FY 22-23	FY 23-24	CHANGE
		ADOPTED	PROPOSED	
Authorized Positions		0	0	0
Part-Time Hours		0	0	0

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## **TOURIST DEVELOPMENT SPECIAL REVENUE SUBFUND 10304**

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### **BACKGROUND**

The subfund was created pursuant to Section 666.108 of the Ordinance Code and the Tourist Development Plan. This fund contains the Development, Contingency, Equestrian Grant, and Convention Grants accounts of the Tourist Development Plan. The Contingency account is to be used to fund unforeseen opportunities of major significance to tourism in the City and does not require further City Council approval. The Development account is to be used for the purpose of acquiring, constructing, extending, enlarging, remodeling, or improving publicly owned convention centers, coliseums (e.g., arena), auditoriums (e.g., performing arts center), aquariums or museums that are publicly owned and operated; or owned and operated by a not-for-profit organization and open to the public, and requires further City Council approval for appropriation. The Convention Grant account is to be used for convention grant awards and does not require further City Council approval.

### **SERVICE LEVELS / ENHANCEMENTS**

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

### **REVENUE**

Investment Pool / Interest Earnings

- This represents the anticipated interest earnings for FY 24.

Transfers From Other Funds

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

### **EXPENDITURES**

Other Operating Expenses

- This category represents various trust fund authorized expenditures including \$262,800 for convention grants.

Contingencies

- The FY24 budget includes \$250,000 for the TDC Development contingency and the Section 666.108(d)(2) contingency.

# Downtown Investment Authority

City of Jacksonville, FL  
 FD\_00111 General Fund Operating  
 Department Summary  
 DI: Downtown Investment Authority

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>REVENUES</b>					
Miscellaneous Revenue	8,550	9,500	9,500	0.0%	0
	<u>8,550</u>	<u>9,500</u>	<u>9,500</u>	<u>0.0%</u>	<u>0</u>
<b>EXPENDITURES</b>					
Salaries	806,404	1,065,567	1,106,955	3.9%	41,388
Pension Costs	112,965	148,360	167,013	12.6%	18,653
Employer Provided Benefits	73,407	108,150	112,313	3.8%	4,163
Internal Service Charges	536,177	592,990	530,227	(10.6%)	(62,763)
Insurance Costs and Premiums - Allocations	3,925	4,916	6,780	37.9%	1,864
Professional and Contractual Services	319,086	390,000	390,000	0.0%	0
Other Operating Expenses	160,221	198,060	199,915	0.9%	1,855
Capital Outlay	0	2	2	0.0%	0
Supervision Allocation	(1,212,730)	(1,407,104)	(1,366,886)	(2.9%)	40,218
	<u>799,455</u>	<u>1,100,941</u>	<u>1,146,319</u>	<u>4.1%</u>	<u>45,378</u>

<b>AUTHORIZED POSITION CAP</b>		FY 22-23	FY 23-24	CHANGE
		<u>ADOPTED</u>	<u>PROPOSED</u>	
Authorized Positions		12	12	0
Part-Time Hours		200	200	0

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>DIVISION SUMMARY</b>					
DIA Administration	799,455	1,100,941	1,146,319	4.1%	45,378
<b>DEPARTMENT TOTAL</b>	<u>799,455</u>	<u>1,100,941</u>	<u>1,146,319</u>	<u>4.1%</u>	<u>45,378</u>

## **DOWNTOWN INVESTMENT AUTHORITY GENERAL FUND OPERATING**

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### **BACKGROUND**

The Downtown Investment Authority (DIA) was created by Ordinance 2012-364-E to revitalize Jacksonville's urban core by utilizing Community Redevelopment Area (CRA) resources to spur economic development. The agency has oversight of the Downtown Northbank CRA and the Southbank CRA as well as Public Parking. This portion of the department's budget only includes the General Fund Operating fund (SF 00111) activities.

### **SERVICE LEVELS / ENHANCEMENTS**

For FY 24, advertising and promotion funding that had been used to sponsor the livedowntownjax.com and the invest websites will be used instead for increased marketing of programs and activities, as well as video and photographic design services. This represents roughly \$15,000 above the FY 23 service level. Additional funding was provided for food in order to facilitate additional meetings.

### **REVENUE**

#### Miscellaneous Revenue

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

### **EXPENDITURES**

#### Salaries

- The net increase in this category is mostly due to pay increases effective October 1<sup>st</sup>, 2023 related to collective bargaining.

#### Pension Costs

- This category includes the FY 24 anticipated general employees defined contribution plan payments.

#### Employer Provided Benefits

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

#### Internal Service Charges

- This category includes the estimated internal service billings for the various services provided to this department by the City's internal service providers. The net decrease is mainly driven by the removal of \$100,096 of IT replacement costs, although this is partially offset by a \$39,329 increase in Office of General Counsel legal service costs.

#### Insurance Costs and Premiums - Allocations

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

#### Professional and Contractual Services

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

#### Other Operating Expenses

- This category contains various small and several large expenditures, the largest of which include \$125,000 in event contribution for various events including the Downtown Concert Series and Sip N Stroll, \$35,000 in advertising and promotion, and \$18,675 in employee travel and training costs.

Supervision Allocation

- This amount represents the administration cost of Downtown Investment Authority personnel that are allocated from the General Fund Operating fund (SF 00111) to the CRA funds (SF 10801 and SF 10802) and the Public Parking fund (SF 41102).

**AUTHORIZED POSITION CAP**

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

City of Jacksonville, Florida  
 FD\_41102 Public Parking  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Permits and Fees	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	68,709	55,254	75,700	37.0%	20,446
Investment Pool / Interest Earnings	4,683	8,694	31,109	257.8%	22,415
Transfers From Other Funds	440,962	400,000	438,540	9.6%	38,540
Transfers from Fund Balance	0	0	310,583	0.0%	310,583
	<b>4,313,967</b>	<b>4,373,971</b>	<b>4,845,607</b>	<b>10.8%</b>	<b>471,636</b>
<b>EXPENDITURES</b>					
Salaries	1,322,091	1,507,089	1,554,129	3.1%	47,040
Salary & Benefit Lapse	0	(38,025)	(34,199)	(10.1%)	3,826
Pension Costs	315,574	313,491	359,043	14.5%	45,552
Employer Provided Benefits	258,368	301,318	307,416	2.0%	6,098
Internal Service Charges	560,925	659,107	718,440	9.0%	59,333
Insurance Costs and Premiums - Allocations	190,659	212,234	460,321	116.9%	248,087
Professional and Contractual Services	0	50,003	25,003	(50.0%)	(25,000)
Other Operating Expenses	481,279	710,128	701,144	(1.3%)	(8,984)
Capital Outlay	7,328	117,651	324,262	175.6%	206,611
Supervision Allocation	128,410	125,484	124,037	(1.2%)	(1,447)
Indirect Cost	306,011	306,011	306,011	0.0%	0
Cash Carryover	0	109,480	0	(100.0%)	(109,480)
	<b>3,570,645</b>	<b>4,373,971</b>	<b>4,845,607</b>	<b>10.8%</b>	<b>471,636</b>

**AUTHORIZED POSITION CAP**

	FY 22-23	FY 23-24	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	36	36	0
Part-Time Hours	4,160	4,160	0

## PUBLIC PARKING SUBFUND 41102

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### BACKGROUND

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

### SERVICE LEVELS / ENHANCEMENTS

A continuation of the COJ employee monthly parking discount was budgeted for FY 24. The department will also begin charging holders of on-street parking placards a fee (\$250 or \$500, depending on type) beginning in FY 24. Capital funding of \$324,255 was added to install kiosks on Riverplace Blvd and for improvements to the CCTV system at the Yates Garage. Additional IT funding was added to link the existing permitting and payment system to the COJ website.

### REVENUE

#### Permits and Fees

- This category represents permits for scooters and on-street parking placards, as well as wrecker and towing firm fees for vehicles left unattended after 24 hours. The increase in this category is mainly due to an increase of \$24,400 in revenue from the scooter companies operating in downtown, as well as new revenue added from charging an annual fee to City departments and government agencies for on-street parking placards.

#### Charges for Services

- This category includes various parking fees collected by Public Parking. The largest revenue items include daily parking fees of \$1.7 million and monthly parking fees of \$1.2 million. The net increase in this category is due to several factors, the largest of which include increases of \$173,980 in monthly parking fees due to devoting more spots to monthly parkers, and \$85,588 in daily parking fees reflective of activity experienced in FY 23. These are partially offset by a \$163,121 decline in expected parking meter rental fees, also reflective of activity experienced in FY 23.

#### Fines and Forfeits

- This category contains net parking fines and vehicle immobilization fines, offset by P&F Pension Fund and Disabled Trust Fund contributions. The net decrease in this category is mainly driven by a \$190,861 decrease in parking fines, although this is partially offset by changes in other accounts in this category.

#### Miscellaneous Revenue

- This amount represents tenant revenue and miscellaneous sales and charges. The change in this category is primarily driven by a \$22,975 increase in miscellaneous sales and charges due to tenant utility reimbursements.

#### Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 24.

#### Transfer from Other Funds

- This category contains the funding for the City employee monthly parking discount.

#### Transfers from Fund Balance

- Retained earnings are being appropriated to balance the fund.

## **EXPENDITURES**

### Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2023, related to collective bargaining.

### Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 24.

### Pension Costs

- This category includes the FY 24 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

### Employer Provided Benefits

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

### Internal Service Charges

- This category includes the estimated internal service billings for the various services provided to this department by the City's internal service providers. The change in this category is driven by several factors, the largest of which include increases of \$40,547 in ITD computer system maintenance and security costs and \$19,811 in the utilities allocation.

### Insurance Costs and Premiums - Allocations

- This amount includes general liability and miscellaneous insurance costs. The change in this category is primarily driven by a \$255,109 increase in miscellaneous insurance costs associated with an increase in property insurance rates.

### Professional and Contractual Services

- This category includes funding for various contracted maintenance services for the Southbank lots in Downtown. The decrease is due to maintenance of the Landing lot no longer being budgeted in this fund.

### Other Operating Expenses

- This category contains various small and several large expenditures, the largest of which include \$245,713 in repairs and maintenance costs, \$241,664 in hardware/software maintenance and licenses costs, and \$127,735 in credit card fees. The net decrease in this category is due to several factors, the largest of which includes the removal of a \$35,000 one-time item for the purchase of hand-held units. This has been partially offset by increases in repairs and maintenance and hardware/software maintenance and licenses costs associated with parking meters during FY 24.

### Capital Outlay

- Capital funding is being budgeted to install kiosks at Riverplace Boulevard and make improvements to the CCTV system at the Yates garage.

### Supervision Allocation

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

### Indirect Cost

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

## **AUTHORIZED POSITION CAP**

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

# Employee Services

City of Jacksonville, FL  
 FD\_00111 General Fund Operating  
 Department Summary  
 ES:Employee Services

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>REVENUES</b>					
Miscellaneous Revenue	1,031	1,500	1,000	(33.3%)	(500)
	<u>1,031</u>	<u>1,500</u>	<u>1,000</u>	<u>(33.3%)</u>	<u>(500)</u>
<b>EXPENDITURES</b>					
Salaries	2,732,752	2,909,878	3,036,739	4.4%	126,861
Pension Costs	837,900	839,389	954,333	13.7%	114,944
Employer Provided Benefits	385,779	386,362	414,702	7.3%	28,340
Internal Service Charges	1,580,835	1,871,519	2,295,569	22.7%	424,050
Insurance Costs and Premiums - Allocations	13,282	14,062	13,992	(0.5%)	(70)
Professional and Contractual Services	919,770	1,050,948	1,050,830	0.0%	(118)
Other Operating Expenses	582,662	790,445	790,445	0.0%	0
Capital Outlay	0	1	1	0.0%	0
Supervision Allocation	40,530	42,493	43,423	2.2%	930
	<u>7,093,511</u>	<u>7,905,097</u>	<u>8,600,034</u>	<u>8.8%</u>	<u>694,937</u>

AUTHORIZED POSITION CAP	FY 22-23	FY 23-24	CHANGE
	<u>ADOPTED</u>	<u>PROPOSED</u>	
Authorized Positions	42	42	0
Part-Time Hours	2,644	2,644	0

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>DIVISION SUMMARY</b>					
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
<b>DEPARTMENT TOTAL</b>	<u>7,093,511</u>	<u>7,905,097</u>	<u>8,600,034</u>	<u>8.8%</u>	<u>694,937</u>

## **EMPLOYEE SERVICES GENERAL FUND OPERATING**

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### **BACKGROUND**

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

### **SERVICE LEVELS / ENHANCEMENTS**

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

### **REVENUES**

#### Miscellaneous Revenue

- This amount represents the expected revenue from sales of books, maps & regulations for FY 24.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2023 related to collective bargaining.

#### Pension Costs

- This category includes the FY 24 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

#### Employer Provided Benefits

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

#### Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The change in this category is primarily driven by increases of \$382,136 in OGC Legal costs associated with collective bargaining negotiations during FY 24, and \$246,150 in Computer System Maintenance and Security costs. These are somewhat offset by the removal of \$210,261 in one-time ITD Replacement costs that were added in FY 23.

#### Insurance Costs and Premiums - Allocations

- This amount represents costs for general liability insurance.

#### Professional and Contractual Services

- This category houses funding for medical services consultant costs of \$981,830 and employment / education verification and background screening services of \$69,000.

#### Other Operating Expenses

- This category consists of various items, the largest of which include \$695,000 in Tuition Reimbursement, \$34,095 in Employee Training expenses, and \$18,000 in facility rental costs.

#### Supervision Allocation

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

### **AUTHORIZED POSITION CAP**

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

City of Jacksonville, Florida  
 FD\_11528 General Trust & Agency  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
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
Transfers from Fund Balance	136,000	0	0	0.0%	0
	<u>968,000</u>	<u>400,000</u>	<u>800,000</u>	<u>100.0%</u>	<u>400,000</u>
<b>EXPENDITURES</b>					
Professional and Contractual Services	167,000	400,000	800,000	100.0%	400,000
Other Operating Expenses	10,375	0	0	0.0%	0
	<u>177,375</u>	<u>400,000</u>	<u>800,000</u>	<u>100.0%</u>	<u>400,000</u>

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AUTHORIZED POSITION CAP		FY 22-23	FY 23-24	CHANGE
		ADOPTED	PROPOSED	
Authorized Positions		0	0	0
Part-Time Hours		0	0	0

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## GENERAL TRUST & AGENCY SUBFUND 11528

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### **BACKGROUND**

Code Section: 111.471

Prior to the passage of 2016-008-E, a special revenue fund housed the funds for the City Wellness and Fitness Program per ordinance 2014-479. With the passage of 2016-008-E, a new fund was created and the funds from that special revenue fund were transferred in. The funding can be used for fitness activities, wellness programs, equipment, biometric testing services, rewards programs, and all other products and services deemed necessary, including the services of an independent contractor to manage the programs. During FY 22, passage of 2021-822-E added the Mental Health Offender Program (MHOP) to this fund. The purpose of this program is to provide funding to alleviate the traditional criminal justice system from incarcerating misdemeanor offenders who exhibit mental illness by providing services directly related to behavioral health.

### **SERVICE LEVELS / ENHANCEMENTS**

During FY 22, passage of 2021-822-E added the Mental Health Offender Program (MHOP) to this fund. 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 revenue represents private contributions from Florida Blue for the wellness and fitness program for FY 24.

Transfers from Other Funds

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

### **EXPENDITURES**

Professional and Contractual Services

- \$200,000 is being appropriated to fund wellness and fitness program expenditures, and \$400,000 is being appropriated for expenditures associated with the Mental Health Offender Program (MHOP).

City of Jacksonville, Florida  
FD\_56201 Group Health  
Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services: Insurance Premiums	71,112,846	83,329,288	85,017,855	2.0%	1,688,567
Miscellaneous Revenue	2,965	0	0	0.0%	0
Investment Pool / Interest Earnings	141,123	380,693	655,364	72.2%	274,671
Transfers From Other Funds	3,018,365	0	0	0.0%	0
Transfers from Fund Balance	0	10,400,000	6,883,614	(33.8%)	(3,516,386)
	<b>74,275,299</b>	<b>94,109,981</b>	<b>92,556,833</b>	<b>(1.7%)</b>	<b>(1,553,148)</b>
<b>EXPENDITURES</b>					
Salaries	628,774	874,507	711,537	(18.6%)	(162,970)
Salary & Benefit Lapse	0	(10,744)	(11,423)	6.3%	(679)
Pension Costs	114,639	183,668	222,280	21.0%	38,612
Employer Provided Benefits	97,342	108,324	110,262	1.8%	1,938
Internal Service Charges	143,087	157,187	154,310	(1.8%)	(2,877)
Insurance Costs and Premiums	76,236,559	91,950,844	90,552,195	(1.5%)	(1,398,649)
Insurance Costs and Premiums - Allocations	3,034	3,239	3,263	0.7%	24
Professional and Contractual Services	405,118	654,000	629,000	(3.8%)	(25,000)
Other Operating Expenses	4,748	26,920	24,303	(9.7%)	(2,617)
Capital Outlay	0	1	1	0.0%	0
Supervision Allocation	(40,530)	(42,493)	(43,423)	2.2%	(930)
Indirect Cost	204,528	204,528	204,528	0.0%	0
	<b>77,797,299</b>	<b>94,109,981</b>	<b>92,556,833</b>	<b>(1.7%)</b>	<b>(1,553,148)</b>

**AUTHORIZED POSITION CAP**

	FY 22-23	FY 23-24	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	9	9	0
Part-Time Hours	3,440	3,440	0

## GROUP HEALTH SUBFUND 56201

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### BACKGROUND

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

### SERVICE LEVELS / ENHANCEMENTS

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

### REVENUE

Charges for Services: Insurance Premiums

- The revenue in this category is from billings to agency customers for premiums paid from this fund. The change in this category is almost entirely driven by an increase of \$16,483,400 in health insurance premiums for COJ public safety employees, although this is mostly offset by the re-allocation of \$12,180,020 in dental insurance premiums for COJ public safety employees to more accurately represent how these funds are spent, as well as a \$2,761,691 reduction in health insurance premiums for COJ non-public safety employees.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 24.

Transfer From Other Funds

- The General Fund Operating fund (SF 00111) contribution to this fund has been eliminated for FY 24.

Transfers from Fund Balance

- Fund balance is being appropriated to balance the fund.

### EXPENDITURES

Salaries

- The net decrease in this category is primarily driven by the elimination 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 1<sup>st</sup>, 2023 related to collective bargaining.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 24.

Pension Costs

- This category includes the FY 24 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

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

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The change in this category is driven by a number of factors, including decreases of \$4,601 in OGC Legal costs and \$2,934 in Computer

System Maintenance and Security costs. These are somewhat offset by small increases in other accounts, including \$3,471 in Copy Center costs.

#### Insurance Costs and Premiums

- This category includes an allocation from Risk Management for general liability and miscellaneous insurance costs. However, the bulk of the funding in this category is for the insurance premiums paid for health, dental, life and vision. The change in this category is primarily driven by a decrease of \$5,863,448 in Group Health Claims costs, although this is mostly offset by an increase of \$4,303,380 in IAFF/FOP Health Trust premium costs.

#### Insurance Costs and Premiums - Allocations

- This category includes costs for general liability insurance.

#### Professional and Contractual Services

- This category includes funding for consulting / actuary services for the City's self-insurance health plan, the employee assistance program, the flexible spending accounting administrator, and Cobra / affordable care act compliance. The change in this category is due to a decrease in cost associated with one of the City's benefits administration contracts for FY 24.

#### Other Operating Expenses

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

#### Supervision Allocation

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

#### Indirect Cost

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

#### **AUTHORIZED POSITION CAP**

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

# Executive Office of the Mayor

City of Jacksonville, FL  
 FD\_00111 General Fund Operating  
 Department Summary  
 MA:Executive Office of the Mayor

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>	<u>0</u>
<b>EXPENDITURES</b>					
Salaries	2,784,743	2,584,999	3,431,491	32.7%	846,492
Pension Costs	466,944	427,001	671,112	57.2%	244,111
Employer Provided Benefits	243,922	230,646	241,507	4.7%	10,861
Internal Service Charges	308,449	371,198	360,244	(3.0%)	(10,954)
Inter-Departmental Billing	357,974	409,793	463,937	13.2%	54,144
Insurance Costs and Premiums - Allocations	15,114	12,612	14,567	15.5%	1,955
Professional and Contractual Services	48,247	2	2	0.0%	0
Other Operating Expenses	64,332	107,349	101,349	(5.6%)	(6,000)
Capital Outlay	0	1	1	0.0%	0
	<u>4,289,725</u>	<u>4,143,601</u>	<u>5,284,210</u>	<u>27.5%</u>	<u>1,140,609</u>

<b>AUTHORIZED POSITION CAP</b>		FY 22-23	FY 23-24	CHANGE
		ADOPTED	PROPOSED	
Authorized Positions		21	23	2
Part-Time Hours		3,250	3,250	0

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>DIVISION SUMMARY</b>					
Office of the Mayor	3,169,021	3,123,334	4,377,574	40.2%	1,254,240
Mayor's Public Affairs	1,120,704	1,020,267	906,636	(11.1%)	(113,631)
<b>DEPARTMENT TOTAL</b>	<u>4,289,725</u>	<u>4,143,601</u>	<u>5,284,210</u>	<u>27.5%</u>	<u>1,140,609</u>

## **EXECUTIVE OFFICE OF THE MAYOR GENERAL FUND OPERATING**

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### **BACKGROUND**

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

### **EXPENDITURES**

#### Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2023 related to collective bargaining as well as the transfer of two positions into the Department.

#### Pension Costs

- This category includes the FY 24 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

#### Employer Provided Benefits

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

#### Internal Service Charges

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

#### Inter-Departmental Billing

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

#### Insurance Costs and Premiums - Allocations

- This category includes costs for general liability insurance.

#### Other Operating Expenses

- This category is made of various small items, the largest of which are travel / training of \$33,000 and advertising / promotion of \$18,768.

### **AUTHORIZED POSITION CAP**

Two positions were transferred into the Mayor's Office from Public Works as part of the FY24 budget process.

## Finance and Administration

**City of Jacksonville, FL  
FD\_00111 General Fund Operating  
Department Summary  
FA: Finance and Administration**

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>REVENUES</b>					
Miscellaneous Revenue	15,800	14,016	12,630	(9.9%)	(1,386)
Contribution From Local Units	66,096	66,096	66,096	0.0%	0
	<u><b>81,896</b></u>	<u><b>80,112</b></u>	<u><b>78,726</b></u>	<u><b>(1.7%)</b></u>	<u><b>(1,386)</b></u>
<b>EXPENDITURES</b>					
Salaries	7,610,823	8,159,775	9,081,869	11.3%	922,094
Pension Costs	1,636,834	1,795,156	2,071,618	15.4%	276,462
Employer Provided Benefits	930,060	1,005,481	1,044,515	3.9%	39,034
Internal Service Charges	11,240,971	11,527,962	11,999,109	4.1%	471,147
Insurance Costs and Premiums - Allocations	40,035	41,850	49,610	18.5%	7,760
Professional and Contractual Services	819,319	1,243,922	1,270,322	2.1%	26,400
Other Operating Expenses	68,113	200,850	224,102	11.6%	23,252
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
	<u><b>22,513,661</b></u>	<u><b>24,072,910</b></u>	<u><b>25,839,060</b></u>	<u><b>7.3%</b></u>	<u><b>1,766,150</b></u>

<b>AUTHORIZED POSITION CAP</b>		FY 22-23	FY 23-24	<b>CHANGE</b>
		<b>ADOPTED</b>	<b>PROPOSED</b>	
Authorized Positions		111	114	3
Part-Time Hours		11,100	10,320	(780)

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>DIVISION SUMMARY</b>					
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
<b>DEPARTMENT TOTAL</b>	<u><b>22,513,661</b></u>	<u><b>24,072,910</b></u>	<u><b>25,839,060</b></u>	<u><b>7.3%</b></u>	<u><b>1,766,150</b></u>

## **FINANCE AND ADMINISTRATION GENERAL FUND OPERATING**

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### **BACKGROUND**

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

### **SERVICE LEVELS / ENHANCEMENTS**

Grants and Contract Compliance Division:

The office was elevated to a division pursuant to Ordinance 2023-0033-E and a new Division Chief position was created. In addition, a Safety and Crime Reduction Administrator position was transferred from the Neighborhoods department into the division. The FY24 budget includes an additional Grant Writer position, along with \$12,500 additional funding for employee travel and training. Also added was \$23,250 for a research study into best practices for PSG Council.

### **REVENUE**

Miscellaneous Revenue

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

Contribution From Local Units

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

### **EXPENDITURES**

Salaries

- The net increase in this category is due to pay increases effective October 1<sup>st</sup>, 2023 related to collective bargaining, as well as the addition of three positions as detailed below.

Pension Costs

- This category includes the FY 24 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits

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

Internal Service Charges

- This category includes the estimated billings for various services provided to this department by the City's internal service providers. The net increase in this category is mainly driven by a \$711,121 increase in ITD computer system maintenance and security costs. The increase was partly offset by a \$222,818 decrease in Office of General Counsel legal services.

Insurance Costs and Premiums - Allocations

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

Professional and Contractual Services

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

#### Other Operating Expenses

- This category includes various small items, the largest of which include \$72,928 in hardware software maintenance and licenses, \$55,525 in employee travel and training, and \$26,250 in office supplies. The net increase in this category is mainly due to a \$35,859 increase in hardware software maintenance and licenses.

#### Debt Service

- This category includes funding for banking service charges.

#### **AUTHORIZED POSITION CAP**

During FY 23, pursuant to Ordinance 2023-0033-E, a Chief of Grants and Contract Compliance position was added to the Grants and Contract Compliance Division. In addition, a Safety and Crime Reduction Administrator position was transferred from the Neighborhoods Department to the Grants and Contract Compliance Division. During the FY 24 budget process, a Grants Writer position was added to the Grants and Contract Compliance Division. Part-time hours were decreased by 780 hours for the Office of the Director.

City of Jacksonville, Florida  
 FD\_11507 Driver Education Safety Trust Fund  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Fines and Forfeits	295,482	324,000	270,000	(16.7%)	(54,000)
Miscellaneous Revenue	17,178	0	0	0.0%	0
Investment Pool / Interest Earnings	5,190	11,528	27,274	136.6%	15,746
	<u>317,849</u>	<u>335,528</u>	<u>297,274</u>	<u>(11.4%)</u>	<u>(38,254)</u>
<b>EXPENDITURES</b>					
Grants, Aids & Contributions	178,297	335,528	297,274	(11.4%)	(38,254)
	<u>178,297</u>	<u>335,528</u>	<u>297,274</u>	<u>(11.4%)</u>	<u>(38,254)</u>

**AUTHORIZED POSITION CAP**

	FY 22-23	FY 23-24	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	0	0	0
Part-Time Hours	0	0	0

## **DRIVER EDUCATION SAFETY TRUST FUND SUBFUND 11507**

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### **BACKGROUND**

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

### **REVENUE**

Fines and Forfeits

- This category reflects the anticipated traffic court criminal and civil service charge fines for FY 24.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 24.

### **EXPENDITURES**

Grants, Aids, and Contributions

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

City of Jacksonville, Florida  
 FD\_15213 Court Costs \$65 Fee FS: 939 185  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services	707,376	713,888	655,408	(8.2%)	(58,480)
Miscellaneous Revenue	2,181	39,000	24,000	(38.5%)	(15,000)
Pension Fund Contributions	1,153	0	0	0.0%	0
Investment Pool / Interest Earnings	(286)	0	4,052	0.0%	4,052
Transfers From Other Funds	11,482	726,343	885,074	21.9%	158,731
	<u>721,905</u>	<u>1,479,231</u>	<u>1,568,534</u>	<u>6.0%</u>	<u>89,303</u>
<b>EXPENDITURES</b>					
Salaries	344,541	376,876	373,644	(0.9%)	(3,232)
Pension Costs	64,238	71,506	88,502	23.8%	16,996
Employer Provided Benefits	74,429	80,960	76,403	(5.6%)	(4,557)
Internal Service Charges	21,633	20,808	18,980	(8.8%)	(1,828)
Insurance Costs and Premiums - Allocations	1,795	1,826	1,723	(5.6%)	(103)
Professional and Contractual Services	89,020	280,635	280,635	0.0%	0
Other Operating Expenses	196,828	497,465	273,344	(45.1%)	(224,121)
Library Materials	35,477	83,155	119,155	43.3%	36,000
Grants, Aids & Contributions	0	66,000	336,148	409.3%	270,148
	<u>827,961</u>	<u>1,479,231</u>	<u>1,568,534</u>	<u>6.0%</u>	<u>89,303</u>

**AUTHORIZED POSITION CAP**

	FY 22-23	FY 23-24	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	9	9	0
Part-Time Hours	0	0	0

**COURT COSTS \$65 FEE FS: 939.185**  
**SUBFUND 15213**

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**BACKGROUND**

Municipal Code Section 111.385 and the Florida Statute Section 939.185 authorize a \$65 fee on felony, misdemeanor, or criminal traffic offenses. This revenue is split into four separate activities which receive 25% of the total revenue: Legal Aid, Duval County Law Library, Juvenile Drug Court, and Judicial Support.

**SERVICE LEVELS / ENHANCEMENTS**

Courts:

Additional funding of \$83,000 that was provided to Juvenile Drug Court in FY 23 was retained at current level for FY 24. Net additional funding of \$36,000 was also provided for Duval County Law Library for books and other reference materials.

Finance & Admin – Legal Aide:

Additional funding was provided to increase funding to Jacksonville Area Legal Aid up to \$500,000.

**REVENUE**

Charges for Services

- This amount represents FY 24 estimated revenue to be received related to F.S 939.185. This revenue is split equally between the Duval County Law Library, Judicial Support, and Juvenile Drug Court activities.

Miscellaneous Revenue

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

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 24.

Transfers from Other Funds

- A transfer from the General Fund Operating (FD\_00111) is being provided to maintain and enhance service levels within the fund.

**EXPENDITURES**

Courts

Salaries

- The reduction in salaries, pension costs and employer provided benefits is due to staff changes during FY 23 as well as the unfunding of two Judicial Support positions.

Pension Costs

- This category includes the FY 24 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

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

Internal Service Charges

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

Professional and Contractual Services

- Of the total in this category, \$230,635 is for contract attorneys.

Courts / Finance and Administration

Other Operating Expenses

- This category is made of various small items and several large expenditures including a \$163,852 pass-through contract with Legal Aid that is administered by the Office of Grant and Contract Compliance and \$87,250 for operating supplies. The decrease is being driven by the removal of a \$197,000 FY23 one-time enhancement for the Duval County Law Library for repairs / maintenance.

Courts

Library Materials

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

Finance and Administration

Grants, Aids & Contributions

- This represents the additional funding being provided to Jacksonville Area Legal Aid (JALA) by the General Fund (FD\_00111).

**AUTHORIZED POSITION CAP**

The authorized position cap is unchanged.

City of Jacksonville, Florida  
 FD\_42101 Motor Vehicle Inspection  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services	339,001	354,600	335,000	(5.5%)	(19,600)
Investment Pool / Interest Earnings	677	1,460	3,479	138.3%	2,019
Transfers From Other Funds	4,776	0	0	0.0%	0
Transfers from Fund Balance	0	21,711	60,971	180.8%	39,260
	<u>344,454</u>	<u>377,771</u>	<u>399,450</u>	<u>5.7%</u>	<u>21,679</u>
<b>EXPENDITURES</b>					
Salaries	148,244	181,405	186,119	2.6%	4,714
Salary & Benefit Lapse	0	(2,456)	0	(100.0%)	2,456
Pension Costs	37,639	53,922	63,361	17.5%	9,439
Employer Provided Benefits	40,742	44,584	48,226	8.2%	3,642
Internal Service Charges	35,986	34,757	34,240	(1.5%)	(517)
Insurance Costs and Premiums - Allocations	2,411	2,728	4,273	56.6%	1,545
Professional and Contractual Services	0	1	1	0.0%	0
Other Operating Expenses	5,242	10,403	10,803	3.8%	400
Capital Outlay	0	1	1	0.0%	0
Indirect Cost	52,426	52,426	52,426	0.0%	0
	<u>322,689</u>	<u>377,771</u>	<u>399,450</u>	<u>5.7%</u>	<u>21,679</u>

**AUTHORIZED POSITION CAP**

	FY 22-23	FY 23-24	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	4	4	0
Part-Time Hours	3,616	3,616	0

## **MOTOR VEHICLE INSPECTION SUBFUND 42101**

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### **BACKGROUND**

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

### **SERVICE LEVELS / ENHANCEMENTS**

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

### **REVENUE**

Charges for Services

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

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 24.

Transfers from Fund Balance

- Fund balance is being appropriated to balance the fund.

### **EXPENDITURES**

Salaries

- The net increase in this category is due to pay increases effective October 1<sup>st</sup>, 2023 related to collective bargaining.

Salary & Benefit Lapse

- Due to the small number of authorized positions within the subfund, the salary and benefit lapse has been removed.

Pension Costs

- This category includes the FY 24 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

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

Internal Service Charges

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

Insurance Costs and Premiums - Allocations

- This amount includes general liability and miscellaneous insurance costs.

Other Operating Expenses

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

Indirect Cost

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

### **AUTHORIZED POSITION CAP**

The authorized position cap in the subfund is unchanged.

City of Jacksonville, Florida  
FD\_51101 Motor Pool  
Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services	2,320	8,900	3,000	(66.3%)	(5,900)
Internal Service Revenue	36,844,103	39,210,572	41,709,449	6.4%	2,498,877
Miscellaneous Revenue	566,222	507,800	506,500	(0.3%)	(1,300)
Investment Pool / Interest Earnings	676	0	0	0.0%	0
Transfers From Other Funds	116,195	0	0	0.0%	0
	<u>37,529,516</u>	<u>39,727,272</u>	<u>42,218,949</u>	<u>6.3%</u>	<u>2,491,677</u>
<b>EXPENDITURES</b>					
Salaries	4,024,267	5,047,452	5,496,477	8.9%	449,025
Salary & Benefit Lapse	0	(262,800)	(287,542)	9.4%	(24,742)
Pension Costs	1,069,285	1,178,993	1,373,534	16.5%	194,541
Employer Provided Benefits	762,759	890,524	902,579	1.4%	12,055
Internal Service Charges	1,313,130	1,521,596	1,404,916	(7.7%)	(116,680)
Insurance Costs and Premiums - Allocations	125,367	134,605	173,562	28.9%	38,957
Professional and Contractual Services	537,491	545,770	545,770	0.0%	0
Other Operating Expenses	28,496,628	29,864,017	29,359,332	(1.7%)	(504,685)
Capital Outlay	11,588	2	2,450,002	122,500,000.0%	2,450,000
Supervision Allocation	(78,731)	(79,750)	(86,544)	8.5%	(6,794)
Indirect Cost	886,863	886,863	886,863	0.0%	0
	<u>37,148,648</u>	<u>39,727,272</u>	<u>42,218,949</u>	<u>6.3%</u>	<u>2,491,677</u>

**AUTHORIZED POSITION CAP**

	FY 22-23	FY 23-24	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	98	97	(1)
Part-Time Hours	9,802	9,802	0

## **MOTOR POOL SUBFUND 51101**

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### **BACKGROUND**

This internal service fund accumulates and allocates the costs of the operation of the City's fleet management / motor pool activity. This fund, as with other internal service funds, recovers its costs via charges to its users/customers. The Fleet Management division is responsible for all of the maintenance and fueling of the entire City owned vehicle fleet including most independent authorities, and the Duval County School Board.

### **SERVICE LEVELS / ENHANCEMENTS**

An annual equipment refresh schedule was approved as part of the budget process. The related \$250,000 of funding will be annually budgeted to ensure that end of life equipment that Fleet depends on to service and fuel city vehicles is replaced.

### **REVENUE**

#### Charges for Services

- This category includes estimated revenue for contract parking.

#### Internal Service Revenue

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

#### Miscellaneous Revenue

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

#### Investment Pool / Interest Earnings

- Due to the FY 23 negative interest actuals, no anticipated interest earnings are being budgeted for FY 24.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is due to pay increases effective October 1<sup>st</sup>, 2023 related to collective bargaining as well as starting pay changes approved during the fiscal year to help with employee recruitment and retention. This is slightly offset by the movement of one position to the Risk Management Division as part of the budget process.

#### Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 24.

#### Pension Costs

- This category includes the FY 24 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

#### Employer Provided Benefits

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

#### Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The net decrease is driven by a \$114,052 decrease in the vehicle replacement allocation.

#### Insurance Costs and Premiums - Allocations

- This amount includes general liability and miscellaneous insurance costs.

#### Professional and Contractual Services

- The amount includes \$515,870 in contractual services for the outsourced parts provider and \$29,900 for uniform cleaning service.

#### Other Operating Expenses

- This category is made of various small items and several large expenditures including fuel (\$17.3 million), sublet repairs / accidents (\$6.46 million) and parts (\$4.53 million). The net decrease is mainly due to a \$2,072,123 decrease in fuel based on EIA estimates which is offset somewhat by a \$1.5 million increase in sublet repairs / accidents.

#### Capital Outlay

- This category includes \$250,000 for the annual equipment refresh discussed above as well as \$2.2 million to overhaul three fire engines and a fire boat.

#### Supervision Allocation

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

#### Indirect Cost

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

#### **AUTHORIZED POSITION CAP**

One position was transferred to the Risk Management Division Self Insurance subfund as part of the budget process.

City of Jacksonville, Florida  
 FD\_51102 Motor Pool - Vehicle Replacement  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Internal Service Revenue	28,293,874	29,208,892	32,196,764	10.2%	2,987,872
Miscellaneous Revenue	2,354,423	1,597,393	1,490,551	(6.7%)	(106,842)
Investment Pool / Interest Earnings	31,177	63,427	0	(100.0%)	(63,427)
Transfers From Other Funds	4,691	0	645,204	0.0%	645,204
	<u>30,684,165</u>	<u>30,869,712</u>	<u>34,332,519</u>	<u>11.2%</u>	<u>3,462,807</u>
<b>EXPENDITURES</b>					
Salaries	175,178	175,396	163,396	(6.8%)	(12,000)
Pension Costs	58,251	67,762	60,971	(10.0%)	(6,791)
Employer Provided Benefits	27,838	26,166	32,291	23.4%	6,125
Internal Service Charges	12,782	14,540	14,250	(2.0%)	(290)
Insurance Costs and Premiums - Allocations	778	794	703	(11.5%)	(91)
Professional and Contractual Services	0	5,000	5,000	0.0%	0
Other Operating Expenses	444	42,924	42,924	0.0%	0
Capital Outlay	1,830,487	1	33,851,684	3,385,168,300.0%	33,851,683
Debt Management Fund Repayments	5,047,250	2,577,750	0	(100.0%)	(2,577,750)
Supervision Allocation	78,731	79,750	86,544	8.5%	6,794
Indirect Cost	74,756	74,756	74,756	0.0%	0
Transfers to Other Funds	31,653,602	27,804,873	0	(100.0%)	(27,804,873)
	<u>38,960,096</u>	<u>30,869,712</u>	<u>34,332,519</u>	<u>11.2%</u>	<u>3,462,807</u>

**AUTHORIZED POSITION CAP**

	FY 22-23	FY 23-24	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	3	3	0
Part-Time Hours	0	0	0

## **MOTOR POOL - VEHICLE REPLACEMENT SUBFUND 51102**

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### **BACKGROUND**

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

FY23 was the final year of debt service for vehicles previously purchased with borrowed funds. The first step in decommissioning the Direct Replacement subfund (FD\_51103) is to budget the FY24 vehicle replacement capital funding within this subfund and to transfer any anticipated interest income. Once all of the budgeted capital capacity within the Direct Replacement subfund has been expended the remaining fund balance will be here.

### **SERVICE LEVELS / ENHANCEMENTS**

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 FY24 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 costing a total of \$2,696,960 (for new police officer positions).
- Building Inspection: Eight vehicles costing a total of \$352,000 (4 are 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**

#### Internal Service Revenue

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

#### Miscellaneous Revenue

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

#### Investment Pool / Interest Earnings

- Due to the FY 23 negative interest actuals, no anticipated interest earnings are being budgeted for FY 24.

#### Transfers From Other Funds

- This category contains the estimated FY24 investment pool / interest earnings from the Direct Replacement subfund as discussed above.

### **EXPENDITURES**

#### Pension Costs

- This category includes the FY 24 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

#### Employer Provided Benefits

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

#### Internal Service Charges

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

#### Insurance Costs and Premiums - Allocations

- This amount includes general liability insurance costs.

#### Professional and Contractual Services

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

#### Other Operating Expenses

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

#### Capital Outlay

- This is the total capital requirement for the FY 24 vehicle replacements as discussed above. The budget ordinance 2023-504 schedule B4c contains a complete list of all vehicles proposed to be replaced / purchased in FY 24.

#### Debt Management Fund Repayments

- FY23 was the final year of debt service for vehicles previously purchased with borrowed funds.

#### Supervision Allocation

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

#### Indirect Cost

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

#### Transfers to Other Funds

- As discussed above, going forward the funding associated with vehicle replacements will be budgeted within this subfund, therefore a transfer to the Direct Replacement subfund is not required.

#### **AUTHORIZED POSITION CAP**

The authorized cap in this fund is unchanged.

City of Jacksonville, Florida  
 FD\_51103 Motor Pool - Direct Replacement  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Investment Pool / Interest Earnings	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)
	<u>31,744,373</u>	<u>28,019,408</u>	<u>645,204</u>	<u>(97.7%)</u>	<u>(27,374,204)</u>
<b>EXPENDITURES</b>					
Capital Outlay	28,456,264	28,019,408	0	(100.0%)	(28,019,408)
Transfers to Other Funds	0	0	645,204	0.0%	645,204
	<u>28,456,264</u>	<u>28,019,408</u>	<u>645,204</u>	<u>(97.7%)</u>	<u>(27,374,204)</u>

**AUTHORIZED POSITION CAP**

	FY 22-23	FY 23-24	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	0	0	0
Part-Time Hours	0	0	0

## **MOTOR POOL - DIRECT REPLACEMENT SUBFUND 51103**

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### **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.

FY23 was the final year of debt service for vehicles previously purchased with borrowed funds. The first step in decommissioning the subfund is to budget the FY24 vehicle replacements within the Vehicle Replacement subfund (FD\_51102) and transfer any anticipated interest income to that subfund. Once all of the budgeted capital capacity within the subfund has been expended the remaining fund balance will be transferred to the Vehicle Replacement subfund.

### **REVENUE**

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 24.

Transfers From Other Funds

- As discussed above, going forward the funding associated with vehicle replacements will be budgeted within the Vehicle Replacement subfund, therefore a transfer into this subfund is not required.

### **EXPENDITURES**

Capital Outlay

- As discussed above, going forward the funding associated with vehicle replacements will be budgeted within the Vehicle Replacement subfund.

Transfers to Other Funds

- This category contains the estimated FY24 investment pool / interest earnings that is being transferred to the Vehicle Replacement subfund as discussed above.

City of Jacksonville, Florida  
 FD\_52101 Copy Center  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Internal Service Revenue	2,378,979	2,755,263	2,796,603	1.5%	41,340
Investment Pool / Interest Earnings	773	0	4,832	0.0%	4,832
Transfers From Other Funds	5,835	0	0	0.0%	0
Transfers from Fund Balance	0	14,584	0	(100.0%)	(14,584)
	<u>2,385,587</u>	<u>2,769,847</u>	<u>2,801,435</u>	<u>1.1%</u>	<u>31,588</u>
<b>EXPENDITURES</b>					
Salaries	191,163	196,558	204,994	4.3%	8,436
Pension Costs	57,682	54,073	65,196	20.6%	11,123
Employer Provided Benefits	48,078	48,229	48,278	0.1%	49
Internal Service Charges	37,226	40,997	41,950	2.3%	953
Insurance Costs and Premiums - Allocations	932	950	942	(0.8%)	(8)
Professional and Contractual Services	1,225,321	1,444,986	1,455,050	0.7%	10,064
Other Operating Expenses	792,688	855,053	870,608	1.8%	15,555
Capital Outlay	9,629	14,585	1	(100.0%)	(14,584)
Indirect Cost	114,416	114,416	114,416	0.0%	0
	<u>2,477,135</u>	<u>2,769,847</u>	<u>2,801,435</u>	<u>1.1%</u>	<u>31,588</u>

<b>AUTHORIZED POSITION CAP</b>		FY 22-23	FY 23-24	CHANGE
		ADOPTED	PROPOSED	
Authorized Positions		5	5	0
Part-Time Hours		0	0	0

## **COPY CENTER SUBFUND 52101**

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### **BACKGROUND**

This internal service fund accumulates and allocates the cost of the City's centralized mailroom, centralized copy center/print shop and copier consolidation program. This internal service fund recovers its costs via charges to its users/customers.

### **SERVICE LEVELS / ENHANCEMENTS**

Additional funding of \$20,000 was added to commercial printing for outreach / strategy materials for the Resiliency Office.

### **REVENUE**

#### Internal Service Revenue

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

#### Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 24.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is due to pay increases effective October 1<sup>st</sup>, 2023 related to collective bargaining.

#### Pension Costs

- This category includes the FY 24 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

#### Employer Provided Benefits

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

#### Internal Service Charges

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

#### Professional and Contractual Services

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

#### Other Operating Expenses

- This category is made of various small items and other larger expenditures including citywide postage of \$571,450 and citywide outside printing / binding of \$203,500. The increase is being driven by an increase in commercial printing and binding of \$20,000 as discussed above.

#### Indirect Cost

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

### **AUTHORIZED POSITION CAP**

The authorized cap in this fund is unchanged.

City of Jacksonville, Florida  
 FD\_53101 Information Technologies  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Internal Service Revenue	41,939,717	42,450,510	43,606,873	2.7%	1,156,363
Investment Pool / Interest Earnings	51,245	106,504	197,847	85.8%	91,343
Transfers From Other Funds	(1,580,275)	0	0	0.0%	0
Transfers from Fund Balance	0	156,798	0	(100.0%)	(156,798)
	<b>40,410,686</b>	<b>42,713,812</b>	<b>43,804,720</b>	<b>2.6%</b>	<b>1,090,908</b>
<b>EXPENDITURES</b>					
Salaries	8,589,195	9,946,745	10,298,770	3.5%	352,025
Salary & Benefit Lapse	0	(290,980)	(319,266)	9.7%	(28,286)
Pension Costs	2,576,828	2,605,502	2,979,087	14.3%	373,585
Employer Provided Benefits	1,059,476	1,217,301	1,167,966	(4.1%)	(49,335)
Internal Service Charges	12,085,899	11,418,645	10,304,402	(9.8%)	(1,114,243)
Insurance Costs and Premiums - Allocations	237,140	492,145	480,346	(2.4%)	(11,799)
Professional and Contractual Services	4,368,521	6,881,201	8,854,453	28.7%	1,973,252
Other Operating Expenses	7,851,641	9,537,300	9,111,507	(4.5%)	(425,793)
Capital Outlay	157,804	17,221	46,845	172.0%	29,624
Grants, Aids & Contributions	16,557	19,868	19,868	0.0%	0
Supervision Allocation	(223,138)	(227,046)	(235,168)	3.6%	(8,122)
Indirect Cost	1,095,910	1,095,910	1,095,910	0.0%	0
	<b>37,815,833</b>	<b>42,713,812</b>	<b>43,804,720</b>	<b>2.6%</b>	<b>1,090,908</b>

**AUTHORIZED POSITION CAP**

	FY 22-23	FY 23-24	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	119	118	(1)
Part-Time Hours	14,660	14,660	0

## INFORMATION TECHNOLOGIES SUBFUND 53101

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### **BACKGROUND**

This internal service fund accumulates and allocates current application maintenance costs of computer software and/or equipment owned, leased or operated by the City and selected independent agencies and records management (archive) functions.

### **SERVICE LEVELS / ENHANCEMENTS**

There are several customer department enhancements included in the IT operating budget including:

- \$14,786 for computers and monitors for new positions
- \$18,750 for public parking to link the existing permitting and payment system to the COJ website for non-monthly parking payments
- \$40,320 to purchase laptops for City Council

### **REVENUE**

#### Internal Service Revenue

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

#### Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 24.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2023 related to collective bargaining. This is somewhat offset due to the movement of one position to Risk Management as part of the budget process.

#### Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 24.

#### Pension Costs

- This category includes the FY 24 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

#### Employer Provided Benefits

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

#### Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The change is driven by decreases of \$158,121 in IT equipment refresh charges and a decrease of \$910,406 in IT system development charges.

#### Insurance Costs and Premiums - Allocations

- This amount includes general liability and miscellaneous insurance costs.

#### Professional and Contractual Services

- The FY 24 funding includes \$1,281,592 in IT contract employees, \$6,263,865 in software hosting costs, \$745,000 for the desktop services contract and \$563,996 in contractual services. The increase is being driven by a \$1,474,026 increase in Microsoft Office 365 costs.

#### Other Operating Expenses

- This category is made of various small items and several large expenditures including data storage costs (\$500,000), wireless communications (\$948,045), telephone / data lines (\$2.34 million) and hardware/software license and maintenance agreements (\$5.03 million). The net decrease is being driven by a \$343,605 decrease in hardware/software license and maintenance costs, a portion of which have been moved to software hosting services within Professional and Contractual Services.

#### Capital Outlay

- This category includes the one-time costs for computers / laptops and monitors for various new positions added as part of the budget process.

#### Grants, Aids and Contributions

- This amount reflects a payment to JEA for fiber connection to Cecil 911 center per the MOU.

#### Supervision Allocation

- This amount represents the administration cost of the Division which is allocated to each activity within Information Technologies but crosses subfunds.

#### Indirect Cost

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

#### **AUTHORIZED POSITION CAP**

One position was moved to Risk Management Insured Programs subfund (FD\_56301) as part of the budget process.

City of Jacksonville, Florida  
 FD\_53102 Radio Communication  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Internal Service Revenue	4,053,327	6,111,839	6,146,825	0.6%	34,986
Investment Pool / Interest Earnings	1,824	2,561	14,178	453.6%	11,617
Transfers From Other Funds	15,925	0	0	0.0%	0
	<b>4,071,076</b>	<b>6,114,400</b>	<b>6,161,003</b>	<b>0.8%</b>	<b>46,603</b>
<b>EXPENDITURES</b>					
Salaries	575,319	653,773	701,572	7.3%	47,799
Salary & Benefit Lapse	0	(8,619)	(9,721)	12.8%	(1,102)
Pension Costs	166,721	100,771	106,872	6.1%	6,101
Employer Provided Benefits	92,160	103,061	86,642	(15.9%)	(16,419)
Internal Service Charges	279,270	312,013	212,946	(31.8%)	(99,067)
Insurance Costs and Premiums - Allocations	9,663	11,505	9,513	(17.3%)	(1,992)
Professional and Contractual Services	15,238	1	1	0.0%	0
Other Operating Expenses	1,034,594	1,791,962	2,504,362	39.8%	712,400
Capital Outlay	775,688	347,046	935,402	169.5%	588,356
Debt Management Fund Repayments	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
Supervision Allocation	223,138	227,046	235,168	3.6%	8,122
Indirect Cost	155,088	155,088	155,088	0.0%	0
Transfers to Other Funds	0	0	0	0.0%	0
	<b>3,996,934</b>	<b>6,114,400</b>	<b>6,161,003</b>	<b>0.8%</b>	<b>46,603</b>

<b>AUTHORIZED POSITION CAP</b>		FY 22-23	FY 23-24	CHANGE
		ADOPTED	PROPOSED	
Authorized Positions		10	10	0
Part-Time Hours		0	0	0

## **RADIO COMMUNICATION SUBFUND 53102**

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### **BACKGROUND**

This internal service fund accumulates and allocates the cost for radio communications including installs, upgrades and repairs for the general government as well as JEA, JTA and JAA.

### **SERVICE LEVELS / ENHANCEMENTS**

There are several customer department enhancements included in the radio communication budget including:

- \$493,148 for forty-one new positions within JSO – includes a mobile and portable radio
- \$11,633 for a new position in fire plans review – includes a mobile and portable radio
- \$107,655 for fifteen portable radios for JFRD marine station #68 positions
- \$322,965 for forty-five portable radios for new positions within JFRD

### **REVENUE**

#### Internal Service Revenue

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

#### Investment Pool / Interest Earnings

- Is made up of anticipated interest earnings for FY 24.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2023 related to collective bargaining.

#### Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 24.

#### Pension Costs

- This category includes the FY 24 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

#### Employer Provided Benefits

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

#### Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The decrease is driven by a \$100,469 decrease in the computer system maintenance / security allocation.

#### Insurance Costs and Premiums - Allocations

- This amount includes general liability and miscellaneous insurance costs.

#### Other Operating Expenses

- This category is made of various small items and several large expenditures including repairs and maintenance including supplies (\$281,500) and hardware / software license and maintenance agreements with Motorola (\$2,029,759). The net increase is being driven by an increase in costs associated with Motorola including the SUA agreement of \$470,042 and the JSO radio smart feature of \$265,500.

#### Capital Outlay

- Funding has been provided to purchase portable and mobile radios as detail above.

#### Debt Management Fund Repayments

- The budgeted amount includes debt repayment for the P25 fire station paging project, the Ed Ball - radio tower and backup system project and the Radio Site Expansion project detailed on the 2023-504 B4 schedule.

#### Grants, Aids & Contributions

- This represents the payment to JEA for the estimated JEA operating costs.

#### Supervision Allocation

- This amount represents the administration cost of the Division which is allocated to each activity within Information Technologies but crosses funds.

#### Indirect Cost

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

#### **AUTHORIZED POSITION CAP**

The authorized cap in this fund is unchanged.

City of Jacksonville, Florida  
 FD\_53104 Technology Equipment Refresh  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Internal Service Revenue	1,102,428	1,935,507	3,541,630	83.0%	1,606,123
Miscellaneous Revenue	24,125	0	0	0.0%	0
Investment Pool / Interest Earnings	3,231	8,877	0	(100.0%)	(8,877)
Transfers From Other Funds	0	578,762	0	(100.0%)	(578,762)
	<u>1,129,785</u>	<u>2,523,146</u>	<u>3,541,630</u>	<u>40.4%</u>	<u>1,018,484</u>
<b>EXPENDITURES</b>					
Professional and Contractual Services	55,000	47,301	128,541	171.8%	81,240
Other Operating Expenses	86,063	303,209	789,659	160.4%	486,450
Capital Outlay	2,196,166	1,501,359	2,623,430	74.7%	1,122,071
Cash Carryover	0	671,277	0	(100.0%)	(671,277)
	<u>2,337,229</u>	<u>2,523,146</u>	<u>3,541,630</u>	<u>40.4%</u>	<u>1,018,484</u>

**AUTHORIZED POSITION CAP**

	FY 22-23	FY 23-24	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	0	0	0
Part-Time Hours	0	0	0

## **TECHNOLOGY EQUIPMENT REFRESH SUBFUND 53104**

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### **BACKGROUND**

This internal service fund accounts for the refresh and replacement of the City's technology equipment and infrastructure including computers, servers, network equipment and uninterrupted power supply equipment. All proposed equipment will be purchased with pay-go funds derived from customer repayments from current and prior year equipment refresh items. Detail on the expenditures below can be found in ordinance 2023-507 IT 5 Year Plan.

### **SERVICE LEVELS / ENHANCEMENTS**

There are several customer department enhancements included in the equipment refresh budget including:

- \$1,065,583 for JSO IT capital equipment replacements
- \$269,800 for JSO IT desktop replacements

### **REVENUE**

Internal Service Revenue

- This amount represents the customer billings for the FY 24 proposed equipment replacement.

### **EXPENDITURES**

Professional and Contractual Services

- This category contains the Emtech costs related to deploying equipment.

Other Operating Expenses

- This category contains the various computer, telecommunication, server, network and UPS equipment that do not meet the \$1,000 capital threshold.

Capital Outlay

- This category contains the various computer, telecommunication, servers and network equipment that meet the \$1,000 capital threshold.

City of Jacksonville, Florida  
 FD\_53106 IT System Development Fund  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Internal Service Revenue	12,414,622	(16,498,617)	9,745,701	(159.1%)	26,244,318
Investment Pool / Interest Earnings	70,409	0	0	0.0%	0
Debt Funding: Debt Management Fund	4,909,000	0	5,171,400	0.0%	5,171,400
	<u>17,394,032</u>	<u>(16,498,617)</u>	<u>14,917,101</u>	<u>(190.4%)</u>	<u>31,415,718</u>
<b>EXPENDITURES</b>					
Salaries	136,899	0	0	0.0%	0
Capital Outlay	182,233	(2,572,102)	409,978	(115.9%)	2,982,080
Capital Outlay - Debt Funded	4,879,217	(1,850,865)	3,671,400	(298.4%)	5,522,265
Capitalized Internal Services	643,285	2,978,702	0	(100.0%)	(2,978,702)
Capitalized Internal Service - Debt Funded	1,518,214	1,850,865	1,500,000	(19.0%)	(350,865)
Payment to Fiscal Agents	0	(26,764,616)	0	(100.0%)	26,764,616
Debt Management Fund Repayments	6,663,533	9,250,901	9,695,081	4.8%	444,180
Transfers to Other Funds	1,628,000	0	0	0.0%	0
Cash Carryover	0	608,498	(359,358)	(159.1%)	(967,856)
	<u>15,651,381</u>	<u>(16,498,617)</u>	<u>14,917,101</u>	<u>(190.4%)</u>	<u>31,415,718</u>

<b>AUTHORIZED POSITION CAP</b>		FY 22-23	FY 23-24	CHANGE
		ADOPTED	PROPOSED	
Authorized Positions		0	0	0
Part-Time Hours		0	0	0

## **IT SYSTEM DEVELOPMENT FUND SUBFUND 53106**

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### **BACKGROUND**

This all-year internal service fund, established in FY 18, will house the IT system development projects for FY 18 and onward. This fund is all-years and project driven to allow multi-year tracking, transparency and accountability related to IT projects. This internal service fund accumulates and allocates the cost of IT system development for the City of Jacksonville and various independent agencies.

### **REVENUE**

Internal Service Revenue

- This category includes billings to departments and agencies for IT system development projects.

Debt Funding: Debt Management Fund

- This represents the amount of borrowed funds for FY 24. The detail by project can be found in ordinance 2023-507 and on 2023-504 B4a.

### **EXPENDITURES**

Capital Outlay

Capital Outlay – Debt Funded

Capitalized Internal Service – Debt Funded

- These categories represent all new FY 24 project funding detailed in 2023-507 IT 5 year plan.

Debt Management Fund Repayments

- This amount represents the FY 24 interest and principal payback for loans issued for projects.

Cash Carryover

- 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.

City of Jacksonville, Florida  
FD\_56101 Self Insurance  
Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services	13,564,928	840,000	1,010,000	20.2%	170,000
Charges for Services: Insurance Premiums	51,892,431	59,597,235	59,302,881	(0.5%)	(294,354)
Internal Service Revenue	0	52,914	35,696	(32.5%)	(17,218)
Miscellaneous Revenue	577	600	600	0.0%	0
Investment Pool / Interest Earnings	(3,316,905)	1,205,291	2,747,331	127.9%	1,542,040
Transfers From Other Funds	40,797	0	0	0.0%	0
Transfers from Fund Balance	0	97,086	114,304	17.7%	17,218
	<b>62,181,829</b>	<b>61,793,126</b>	<b>63,210,812</b>	<b>2.3%</b>	<b>1,417,686</b>
<b>EXPENDITURES</b>					
Salaries	1,293,220	1,465,705	1,529,964	4.4%	64,259
Salary & Benefit Lapse	0	(31,113)	(32,207)	3.5%	(1,094)
Pension Costs	277,081	342,805	361,528	5.5%	18,723
Employer Provided Benefits	218,480	223,373	234,694	5.1%	11,321
Internal Service Charges	820,816	1,312,878	2,192,472	67.0%	879,594
Insurance Costs and Premiums	64,885,983	52,860,642	52,860,642	0.0%	0
Insurance Costs and Premiums - Allocations	2,464,486	2,997,543	3,036,186	1.3%	38,643
Professional and Contractual Services	515,538	491,750	741,755	50.8%	250,005
Other Operating Expenses	3,196,923	487,222	617,669	26.8%	130,447
Capital Outlay	28,264	2	2	0.0%	0
Supervision Allocation	1,025,742	1,107,476	1,133,264	2.3%	25,788
Indirect Cost	534,843	534,843	534,843	0.0%	0
	<b>75,261,375</b>	<b>61,793,126</b>	<b>63,210,812</b>	<b>2.3%</b>	<b>1,417,686</b>

**AUTHORIZED POSITION CAP**

	FY 22-23	FY 23-24	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	24	25	1
Part-Time Hours	2,600	2,600	0

## **SELF INSURANCE SUBFUND 56101**

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### **BACKGROUND**

This fund administers a self-insured Worker's Compensation and General Auto/Liability program for the City and independent agencies such as the Jacksonville Electric Authority, Jacksonville Port Authority and Jacksonville Housing Authority. As an internal service fund, revenues are generally billings to other City funds and independent agencies. Exceptions to this rule include interest earnings and monies from the State of Florida for 2<sup>nd</sup> injury worker's compensation claims.

### **SERVICE LEVELS / ENHANCEMENTS**

An additional position was provided as part of the budget process.

### **REVENUE**

#### Charges for Services

- This category includes various workers compensation charges and reimbursements.

#### Charges for Services: Insurance Premiums

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

#### Internal Service Revenue

- This category includes the FY 24 billings for ergonomic assessments and equipment.

#### Investment Pool / Interest Earnings

- This amount includes the FY 24 estimates for investment pool earnings.

#### Transfers from Fund Balance

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

### **EXPENDITURES**

#### Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2023 related to collective bargaining as well as the addition of a position.

#### Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 24.

#### Pension Costs

- This category includes the FY 24 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

#### Employer Provided Benefits

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

#### Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The net increase is being driven by a \$900,000 increase in the OGC allocation.

#### Insurance Costs and Premiums

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

#### Insurance Costs and Premiums - Allocations

- This amount includes general liability and miscellaneous insurance costs.

#### Professional and Contractual Services

- This category includes funding for Drivecam licenses, the transmission of medical information to the State of Florida, environmental safety services and injury claim registry. The net increase is being driven by an increase in the cost to transmit medical information to the State of Florida of \$267,005.

#### Other Operating Expenses

- This category is made of various small items and several large items including \$345,000 to pay the state fee assessment and \$150,000 for ergonomic equipment citywide. The net increase is due to increased cost associated with the State Fee Assessment of \$85,000.

#### Supervision Allocation

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

#### Indirect Cost

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

#### **AUTHORIZED POSITION CAP**

One position was transferred from Fleet Management Motor Pool subfund as part of the budget process.

City of Jacksonville, Florida  
 FD\_56301 Insured Programs  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services	1,154,604	900,000	900,000	0.0%	0
Charges for Services: Insurance Premiums	11,105,650	14,397,139	18,842,537	30.9%	4,445,398
Investment Pool / Interest Earnings	26,783	68,104	78,377	15.1%	10,273
Transfers From Other Funds	17,806	0	0	0.0%	0
Transfers from Fund Balance	0	523,456	500,000	(4.5%)	(23,456)
	<b>12,304,843</b>	<b>15,888,699</b>	<b>20,320,914</b>	<b>27.9%</b>	<b>4,432,215</b>
<b>EXPENDITURES</b>					
Salaries	604,784	679,073	792,510	16.7%	113,437
Salary & Benefit Lapse	0	(6,206)	(9,457)	52.4%	(3,251)
Pension Costs	123,347	153,901	191,950	24.7%	38,049
Employer Provided Benefits	78,396	84,046	92,665	10.3%	8,619
Internal Service Charges	128,298	181,809	158,935	(12.6%)	(22,874)
Insurance Costs and Premiums	12,925,564	15,020,305	19,386,211	29.1%	4,365,906
Insurance Costs and Premiums - Allocations	898	1,167	1,510	29.4%	343
Professional and Contractual Services	405,573	538,435	538,435	0.0%	0
Other Operating Expenses	452,990	242,251	200,025	(17.4%)	(42,226)
Capital Outlay	0	3	3	0.0%	0
Supervision Allocation	(1,025,742)	(1,107,476)	(1,133,264)	2.3%	(25,788)
Indirect Cost	101,391	101,391	101,391	0.0%	0
	<b>13,795,499</b>	<b>15,888,699</b>	<b>20,320,914</b>	<b>27.9%</b>	<b>4,432,215</b>

**AUTHORIZED POSITION CAP**

	FY 22-23	FY 23-24	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	8	9	1
Part-Time Hours	1,110	1,110	0

## **INSURED PROGRAMS SUBFUND 56301**

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### **BACKGROUND**

This internal service fund administers a Miscellaneous Insurance Program for the City and Jacksonville Port Authority. Along with other policies, the City maintains property coverage, aviation insurance, a blanket crime policy and a policy covering the River Walk.

### **SERVICE LEVELS / ENHANCEMENTS**

An additional position was provided as part of the budget process.

### **REVENUE**

#### Charges for Services

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

#### Charges for Services: Insurance Premiums

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

#### Investment Pool / Interest Earnings

- Is made up of anticipated interest earnings for FY 24.

#### Transfers from Fund Balance

- Fund balance is being appropriated to offset funding that is set aside for any potential FY 24 incidents that require the City to pay a deductible.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2023 related to collective bargaining as well as the addition of a position.

#### Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 24.

#### Pension Costs

- This category includes the FY 24 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

#### Employer Provided Benefits

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

#### Internal Service Charges

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

#### Insurance Costs and Premiums

- This category houses all of the City's insurance premiums. The largest of which are property (\$13.7 million), excess workers compensation (\$1.87 million) and excess general liability (\$1.1 million). The increase is being driven by increased costs for nearly all of the City's insurance polices, but the largest increase is in the property insurance premium of \$4,187,262.

#### Professional and Contractual Services

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

#### Other Operating Expenses

- This category is made of various small items, the largest of which is hardware / software licenses of \$171,090 for the drive cam software. The net decrease is being driven by the removal of FY 23 onetime furniture / equipment funding of \$23,456.

#### Supervision Allocation

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

#### Indirect Cost

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

#### **AUTHORIZED POSITION CAP**

One position was transferred from the Information Technologies subfund as part of the budget process.

City of Jacksonville, Florida  
 FD\_65101 General Employees Pension Trust  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Miscellaneous Revenue	(345,126,666)	0	0	0.0%	0
Pension Fund Contributions	112,066,335	17,515,392	17,761,769	1.4%	246,377
Investment Pool / Interest Earnings	8,505,325	0	0	0.0%	0
Transfers From Other Funds	10,416	0	0	0.0%	0
	<b><u>(224,544,590)</u></b>	<b><u>17,515,392</u></b>	<b><u>17,761,769</u></b>	<b><u>1.4%</u></b>	<b><u>246,377</u></b>
<b>EXPENDITURES</b>					
Salaries	380,014	427,264	436,350	2.1%	9,086
Pension Costs	60,508	76,976	87,890	14.2%	10,914
Employer Provided Benefits	48,344	54,062	54,463	0.7%	401
Internal Service Charges	280,541	303,423	543,123	79.0%	239,700
Insurance Costs and Premiums - Allocations	1,744	2,079	2,017	(3.0%)	(62)
Professional and Contractual Services	14,960,497	16,081,402	16,108,328	0.2%	26,926
Other Operating Expenses	206,207,320	5,992	5,992	0.0%	0
Capital Outlay	0	1	1	0.0%	0
Supervision Allocation	(56,869)	(88,532)	(129,120)	45.8%	(40,588)
Indirect Cost	652,725	652,725	652,725	0.0%	0
Other Uses	25,634,814	0	0	0.0%	0
	<b><u>248,169,638</u></b>	<b><u>17,515,392</u></b>	<b><u>17,761,769</u></b>	<b><u>1.4%</u></b>	<b><u>246,377</u></b>
<b>AUTHORIZED POSITION CAP</b>					
		FY 22-23	FY 23-24	CHANGE	
	Authorized Positions	5	5	0	
	Part-Time Hours	1,300	1,300	0	

## **GENERAL EMPLOYEES PENSION TRUST SUBFUND 65101**

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### **BACKGROUND**

The General Employees Pension Trust is the City's defined benefit pension fund for general employees. This fund records both employee and employer contributions, investment earnings, benefit payments and administrative expenses for the General Employees' Pension Fund. In addition to the City's general employees, this plan covers employees at various independent agencies such as the Jacksonville Housing Authority and JEA. This plan also includes state funded employees at the Clerk of the Court.

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

### **SERVICE LEVELS / ENHANCEMENTS**

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

### **REVENUE**

#### Pension Fund Contributions

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

### **EXPENDITURES**

#### Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2023 related to collective bargaining.

#### Pension Costs

- This category includes the FY 24 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

#### Employer Provided Benefits

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

#### Internal Service Charges

- This category includes the estimated internal service billings for the various services provided to this department by the City's internal service providers. The net increase in this category is mostly due to a \$250,705 increase in ITD computer system maintenance and security costs.

#### Insurance Costs and Premiums - Allocations

- This amount represents cost for general liability insurance.

#### Professional and Contractual Services

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

#### Other Operating Expenses

- This category includes various small items, the largest of which include \$3,390 for office supplies and other operating supplies.

#### Supervision Allocation

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

Indirect Cost

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

**AUTHORIZED POSITION CAP**

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

City of Jacksonville, Florida  
 FD\_65103 Correctional Officers Pension Trust  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Miscellaneous Revenue	(45,125,674)	0	0	0.0%	0
Pension Fund Contributions	20,763,258	2,166,385	2,216,326	2.3%	49,941
Investment Pool / Interest Earnings	1,134,371	0	0	0.0%	0
	<u>(23,228,045)</u>	<u>2,166,385</u>	<u>2,216,326</u>	<u>2.3%</u>	<u>49,941</u>
<b>EXPENDITURES</b>					
Professional and Contractual Services	2,038,662	2,069,165	2,078,518	0.5%	9,353
Other Operating Expenses	19,726,960	0	0	0.0%	0
Supervision Allocation	56,869	88,532	129,120	45.8%	40,588
Indirect Cost	8,688	8,688	8,688	0.0%	0
Other Uses	2,541,700	0	0	0.0%	0
	<u>24,372,879</u>	<u>2,166,385</u>	<u>2,216,326</u>	<u>2.3%</u>	<u>49,941</u>

**AUTHORIZED POSITION CAP**

	FY 22-23	FY 23-24	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	0	0	0
Part-Time Hours	0	0	0

## **CORRECTIONAL OFFICERS PENSION TRUST SUBFUND 65103**

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### **BACKGROUND**

The Correctional Officers' Pension Fund was established to provide pension benefits and protection for the correctional officers of the City of Jacksonville.

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

### **SERVICE LEVELS / ENHANCEMENTS**

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

### **REVENUE**

Pension Fund Contributions

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

### **EXPENDITURES**

Professional and Contractual Services

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

Supervision Allocation

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

Indirect Cost

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

# Fire and Rescue

City of Jacksonville, FL  
 FD\_00111 General Fund Operating  
 Department Summary  
 FR:Fire and Rescue-Center

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>REVENUES</b>					
Charges for Services	2,371,139	2,522,900	2,542,600	0.8%	19,700
Revenue From City Agencies	1,144,161	1,236,751	1,701,672	37.6%	464,921
Net Transport Revenue	27,455,565	31,793,108	36,127,375	13.6%	4,334,267
Fines and Forfeits	27,556	30,000	25,000	(16.7%)	(5,000)
Miscellaneous Revenue	1,375,569	864,098	2,179,090	152.2%	1,314,992
Pension Fund Contributions	743	0	0	0.0%	0
Contribution From Local Units	9,089,360	10,049,639	10,817,735	7.6%	768,096
	<u><b>41,464,093</b></u>	<u><b>46,496,496</b></u>	<u><b>53,393,472</b></u>	<u><b>14.8%</b></u>	<u><b>6,896,976</b></u>
<b>EXPENDITURES</b>					
Salaries	154,352,457	175,013,671	191,152,245	9.2%	16,138,574
Pension Costs	86,308,223	87,445,909	102,145,351	16.8%	14,699,442
Employer Provided Benefits	25,546,629	31,556,235	34,731,421	10.1%	3,175,186
Internal Service Charges	30,348,567	33,106,616	36,175,002	9.3%	3,068,386
Insurance Costs and Premiums - Allocations	1,822,525	1,798,379	2,029,406	12.8%	231,027
Professional and Contractual Services	1,210,683	623,870	652,370	4.6%	28,500
Other Operating Expenses	6,875,627	8,347,721	9,216,235	10.4%	868,514
Capital Outlay	904,834	1,330,824	900,001	(32.4%)	(430,823)
Debt Management Fund Repayments	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
	<u><b>310,374,706</b></u>	<u><b>343,609,034</b></u>	<u><b>382,258,816</b></u>	<u><b>11.2%</b></u>	<u><b>38,649,782</b></u>

**AUTHORIZED POSITION CAP**

	FY 22-23	FY 23-24	CHANGE
	<u>ADOPTED</u>	<u>PROPOSED</u>	
Authorized Positions	1,772	1,904	132
Part-Time Hours	54,114	55,434	1,320

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>DIVISION SUMMARY</b>					
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	9,824,306	12.3%	1,079,328
Rescue and Communications	94,005,290	103,555,564	111,853,489	8.0%	8,297,925
<b>DEPARTMENT TOTAL</b>	<u><b>310,374,706</b></u>	<u><b>343,609,034</b></u>	<u><b>382,258,816</b></u>	<u><b>11.2%</b></u>	<u><b>38,649,782</b></u>

## **FIRE AND RESCUE - CENTER GENERAL FUND OPERATING**

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### **BACKGROUND**

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

### **SERVICE LEVELS / ENHANCEMENTS**

Funding for marine station 68 has been added to the budget including fifteen positions and radios. Forty-five positions, and radios, have been added for safety / accountability at fire scenes. Capital funding has been included in budget for bunker gear dryers of \$325,000 and \$575,000 to replace end of life equipment. Additional operating funding has been added to FY24 of \$200,000 to purchase bullet proof vests and \$500,000 for firefighter bailout kits.

### **REVENUE**

#### Charges for Services

- This category includes fire inspection fee revenue of \$1.86 million, State education reimbursement of \$663,240 and other smaller items. The change is being mostly driven by an increase of \$19,200 in State education reimbursement.

#### Revenue from City Agencies

- This category includes a repayment of costs from the 9-1-1 emergency user fee fund (Subfund 10701) for call taker salaries of \$587,604 and overtime reimbursement from ASM (formerly SMG) of \$1,114,068. The change is due to a \$273,378 increase in overtime reimbursement, as well as a \$191,543 increase in 9-1-1 emergency user fee repayments.

#### Net Transport Revenue

- This category houses the net transport revenue including all the various uncollectible / insurance write-offs. The change in this category is due to several factors, the largest of which include increases of \$3,472,995 in indigent transport revenue for the PEMT/MCO Program, \$655,436 in expected ambulance service revenue, as well as a \$872,943 reduction in the expected Medicare contractual adjustment in FY 24. These are somewhat offset by increases of \$491,315 in ambulance rescue uncollectible revenues and \$202,707 in ambulance service collections.

#### Fines and Forfeits

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

#### Miscellaneous Revenue

- This category includes revenue received for candidate physical abilities testing, overtime reimbursement for non-city events, and revenue received from private entities for ARFF service. The change in this category is almost entirely attributable to a \$1,318,117 increase in miscellaneous sales and charges associated with the Boeing Aircraft Rescue Firefighting (ARFF) Services contract during FY 23 per 2022-906-E.

#### Contribution from Local Units

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

### **EXPENDITURES**

#### Salaries

- The net increase in this category is due to pay increases effective October 1st, 2023 related to collective bargaining, as well as the addition of one hundred and twenty positions in the General Fund for FY 24, as detailed below in the Authorized Position Cap section. Additional contributing factors include increases of \$1,546,378 in overtime and \$1,037,593 in Special Pay. However, these are somewhat offset by reductions in other accounts in this category, the largest of which being \$2,506,637 in leave sellback.

#### Pension Costs

- This category includes the FY 24 required contribution for the general employees and police & fire pension defined benefit plans as well as anticipated general employees and public safety employees defined contribution pension payments. A portion of the increase is related to the additional positions.

#### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The net increase in this category is being driven by various factors, the largest of which is an increase of \$2.6 million in FOP/IAFF Health Trust insurance costs. A portion of these increases is related to the additional positions.

#### Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this department by the City's internal service providers. The net change is due to several factors, the largest of which includes an increase of \$2,778,510 in fleet repair, sublet and rental costs. These increases are somewhat offset by a number of reductions, including \$397,267 in fleet vehicle replacement and \$396,901 in fleet part, oil, and gas costs.

#### Insurance Costs and Premiums - Allocations

- This amount represents cost for general liability insurance, miscellaneous insurance, and aviation hull/chemical costs.

#### Professional and Contractual Services

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

#### Other Operating Expenses

- The category contains various items, the largest of which include: \$2,070,035 in medical supplies; \$1,951,016 in fire hose and bunker gear costs; \$1,580,966 in other operating supplies; \$1,455,154 in training and \$638,401 in repairs and maintenance. The change in this category is due to several factors, the largest of which includes increases of \$305,037 in clothing, uniforms, and safety equipment, \$277,679 in fire hose and bunker gear, and \$107,070 in other operating supplies. These increases are associated with the additional positions, as well as funding that has been added to facilitate maintaining safety and effectiveness for firefighters throughout the city.

#### Capital Outlay

- Capital funding of \$853,009 in computer equipment that was provided in FY 23 for a new software system for fire fighter accountability has been removed. Capital funding is being provided in FY 24 for bunker gear dryers and the Fire and EMS equipment refresh.

#### Debt Management Fund Repayments

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

#### Grants, Aids & Contributions

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

#### **AUTHORIZED POSITION CAP**

The authorized position cap increased by one hundred and thirty-two positions: nine positions were added for the Aircraft Rescue Firefighting (ARFF) Services contract during FY 23 per 2022-906-E; one position Emergency Preparedness Staff Manager position was added during FY 23; fifteen positions have been added for the Marine 68 station; forty-five Firefighter positions have been added to increase safety and accountability at fire scenes; and sixty Firefighter positions will be added from the SAFER grant that is scheduled to end in November 2023. Two Opioid Abatement positions were added during FY 23 for the new Opioid Settlement activity. 1,320 Part-time hours were added for the Opioid Settlement activity.

City of Jacksonville, Florida  
FD\_15104 Building Inspection  
Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Permits and Fees	3,229,978	2,414,000	2,437,500	1.0%	23,500
Inspection Fees	18,599,545	16,143,365	15,761,000	(2.4%)	(382,365)
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	63,910	55,500	50,500	(9.0%)	(5,000)
Investment Pool / Interest Earnings	79,780	161,434	445,088	175.7%	283,654
Transfers From Other Funds	291,472	0	0	0.0%	0
Transfers from Fund Balance	0	0	544,733	0.0%	544,733
	<b>25,289,582</b>	<b>21,235,177</b>	<b>21,727,264</b>	<b>2.3%</b>	<b>492,087</b>
<b>EXPENDITURES</b>					
Salaries	10,313,265	10,869,244	11,514,583	5.9%	645,339
Salary & Benefit Lapse	0	(144,354)	(131,417)	(9.0%)	12,937
Pension Costs	2,767,526	2,967,765	3,325,234	12.0%	357,469
Employer Provided Benefits	1,803,909	1,911,655	2,047,300	7.1%	135,645
Internal Service Charges	2,318,462	2,844,901	2,989,614	5.1%	144,713
Insurance Costs and Premiums	490	435	518	19.1%	83
Insurance Costs and Premiums - Allocations	80,087	73,457	111,821	52.2%	38,364
Professional and Contractual Services	491,725	125,001	213,001	70.4%	88,000
Other Operating Expenses	371,348	534,067	606,426	13.5%	72,359
Capital Outlay	7,143	12,002	2	(100.0%)	(12,000)
Supervision Allocation	42,676	4,783	20,451	327.6%	15,668
Indirect Cost	1,029,731	1,029,731	1,029,731	0.0%	0
Transfers to Other Funds	0	750,000	0	(100.0%)	(750,000)
Cash Carryover	0	256,490	0	(100.0%)	(256,490)
	<b>19,226,363</b>	<b>21,235,177</b>	<b>21,727,264</b>	<b>2.3%</b>	<b>492,087</b>

**AUTHORIZED POSITION CAP**

	FY 22-23	FY 23-24	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	174	178	4
Part-Time Hours	6,500	6,500	0

## **BUILDING INSPECTION SUBFUND 15104**

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### **BACKGROUND**

The Building Inspection fund houses the finances of the Building and Inspection Division within Planning and Development, the activity within Fire and Rescue which deals with new construction fire plans review, and the portion of the Developmental Services Division within Planning and Development that supports new construction. The activities within this fund are responsible for ensuring that existing and future developments and construction comply with the Florida Building Code and local ordinances. Their primary role is to ensure the safety of buildings and related landscapes by performing inspections and enforcing fire, building, electrical, plumbing, mechanical, and other related city codes, as well as performing reviews of various permit applications and examining plans.

### **SERVICE LEVEL / ENHANCEMENTS**

Four positions were added to this fund in FY 24 to manage workloads. Funding of \$396,000 for nine vehicles was included for FY 24—three are associated with the additional positions and six are for supervisors and Division Chiefs when traveling to job sites. A total of \$200,000 was added for renovation projects and furniture replacement. Funding for a drainage review consultant (\$50,000) and a FEMA elevation certificate audit consultant (\$15,000) was also budgeted in FY 24. Funding of \$20,800 for some technology upgrades was added. The employee travel and training budget was also increased by \$5,389 for FY 24.

### **REVENUE**

#### Fire and Rescue - Center

##### Charges for Services

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

##### Fines and Forfeits

- This represents various reinstatement fees.

#### Jax Citywide Activities

##### Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 24.

##### Transfers from Fund Balance

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

#### Planning and Development

##### Permits and Fees

- This category houses the various fees collected by this fund related to construction, including licensed contractor fees, site development review fees and site clearing permit fees.

##### Inspection Fees

- This category houses the various inspection fees collected by this fund related to construction. The largest of which are \$9.4 million in building inspection fees, \$2.2 million in electrical inspection fees and \$2.1 million in plumbing inspection fees. The net decrease is mainly driven by a \$400,000 decrease in budgeted building inspection fees.

##### Charges for Services

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

##### Fines and Forfeits

- This category includes \$326,000 of various reinstatement fees, as well as \$60,000 in code violation fines.

Miscellaneous Revenue

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

**EXPENDITURES**

Fire and Rescue - Center

Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2023 related to collective bargaining as well as the addition of one position in the authorized cap for FY 24.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 24.

Pension Costs

- This category includes the FY 24 required contribution for the general employees / police and fire pension defined benefit plan as well as anticipated general employees and public safety defined contribution pension payments.

Employer Provided Benefits

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

Internal Service Charges

- This category includes the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The net increase is mainly driven by a \$18,323 increase in fleet vehicle replacement and a \$8,860 increase in ITD computer system maintenance and security costs.

Insurance Costs and Premiums - Allocations

- This category includes costs for general liability insurance.

Other Operating Expenses

- This category includes various small items, the largest of which is travel and training of \$6,685.

Indirect Cost

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

Planning and Development

Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2023 related to collective bargaining, as well as the addition of three positions in the authorized cap for FY 24.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 24.

Pension Costs

- This category includes the FY 24 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

#### Employer Provided Benefits

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

#### Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The net increase is driven by a \$274,743 increase in fleet vehicle replacements. This increase was partially offset by a \$165,507 decrease for Office of General Counsel legal services.

#### Insurance Costs and Premiums

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

#### Insurance Costs and Premiums - Allocations

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

#### Professional and Contractual Services

- This category houses funding for private sector plans examining/inspections and design consultations. The increase is driven by the addition of \$50,000 for a drainage review consultant and \$38,000 for design services related to an office buildout for the Development Services division.

#### Other Operating Expenses

- This category includes a variety of expenses, the largest of which are revenue collection fees paid to the Tax Collector of \$185,030, repairs to building and equipment costs of \$150,000, and employee clean clothing allowance of \$40,480. The increase in this category is driven by \$150,000 for a customer area buildout. This was partially offset by the removal of one time items funded in FY 23--\$65,000 in training related to the triennial release of new inspection codes and \$50,000 in repairs to building and equipment for refreshing the carpet, painting, and lobby furnishings.

#### Supervision Allocation

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

#### Indirect Cost

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

### **AUTHORIZED POSITION CAP**

#### Fire and Rescue - Center

One (1) Fire Lieutenant Prevention position was added as part of the budget process.

#### Planning and Development

Three (3) positions were added as part of the budget process – one (1) Building Code Enforcement Assistant Supervisor, one (1) Building Code Enforcement Coordinator, and one (1) Building Inspection Assistant Supervisor. Part-time hours are unchanged.

City of Jacksonville, Florida  
 FD\_15111 Opioid Settlement Fund  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Miscellaneous Revenue	0	0	305,645	0.0%	305,645
	<u>0</u>	<u>0</u>	<u>305,645</u>	<u>0.0%</u>	<u>305,645</u>
<b>EXPENDITURES</b>					
Transfers to Other Funds	0	0	305,645	0.0%	305,645
	<u>0</u>	<u>0</u>	<u>305,645</u>	<u>0.0%</u>	<u>305,645</u>

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AUTHORIZED POSITION CAP		FY 22-23	FY 23-24	CHANGE
		ADOPTED	PROPOSED	
Authorized Positions		0	0	0
Part-Time Hours		0	0	0

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## **OPIOID SETTLEMENT FUND SUBFUND 15111**

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### **BACKGROUND**

Section 111.265: Ordinances 2022-326-E, 2022-399-E and 2022-865-E approved various settlements related to the City's participation in opioid related litigation. Ordinance 2021-659-E established the framework of a unified plan for the use of the opioid settlement proceeds and authorized the creation of this fund to house the anticipated revenue. Ordinance 2022-840-E authorized positions and operating funding within Jacksonville Fire and Rescue general fund budget to be covered by this revenue source.

### **REVENUE**

Miscellaneous Revenue

- This represents the settlement revenue necessary to cover the JFRD opioid activity costs for FY24.

### **EXPENDITURES**

Transfer to Other Funds

- This is the funding being transferred to the General Fund (SF 00111).

# Health Administrator

City of Jacksonville, FL  
 FD\_00111 General Fund Operating  
 Department Summary  
 HA:Health Administrator

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>	<u>0</u>
<b>EXPENDITURES</b>					
Internal Service Charges	355,933	431,179	530,311	23.0%	99,132
Insurance Costs and Premiums - Allocations	74,381	91,269	72,226	(20.9%)	(19,043)
Other Operating Expenses	0	4,001	4,001	0.0%	0
Grants, Aids & Contributions	855,535	1,205,535	1,005,535	(16.6%)	(200,000)
	<u>1,285,849</u>	<u>1,731,984</u>	<u>1,612,073</u>	<u>(6.9%)</u>	<u>(119,911)</u>

AUTHORIZED POSITION CAP	FY 22-23	FY 23-24	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	0	0	0
Part-Time Hours	0	0	0

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>DIVISION SUMMARY</b>					
Public Health	1,285,849	1,731,984	1,612,073	(6.9%)	(119,911)
<b>DEPARTMENT TOTAL</b>	<u>1,285,849</u>	<u>1,731,984</u>	<u>1,612,073</u>	<u>(6.9%)</u>	<u>(119,911)</u>

## HEALTH ADMINISTRATOR GENERAL FUND OPERATING

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### BACKGROUND

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

### SERVICE LEVEL / ENHANCEMENTS

Service levels for this Department are unchanged for FY 24.

### EXPENDITURES

#### Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this department by the City's internal service providers. The change in this category is primarily driven by increases of \$45,159 in building maintenance costs and \$60,747 in guard service allocation costs.

#### Insurance Costs and Premiums - Allocations

- This amount includes miscellaneous insurance costs.

#### Other Operating Expenses

- This category includes funding for sanitation / garbage disposal.

#### Grants, Aids and Contributions

- City has provided \$1,005,535 of funding for the programs below. The \$200,000 reduction is due to the removal of one-time funding for start-up support for Pediatric Dental services. More detailed information can be found on 2023-504 Schedule B6:

○ STD	\$147,000
○ Immunizations	\$308,292
○ Primary Care Program	\$350,000
○ HERAP	\$200,243

# Jacksonville Human Rights Commission

City of Jacksonville, FL  
 FD\_00111 General Fund Operating  
 Department Summary  
 JH:Jacksonville Human Rights Commission

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>REVENUES</b>					
Intergovernmental Revenue	0	39,000	39,000	0.0%	0
Miscellaneous Revenue	256	200	200	0.0%	0
	<u>256</u>	<u>39,200</u>	<u>39,200</u>	<u>0.0%</u>	<u>0</u>

<b>EXPENDITURES</b>					
Salaries	436,160	454,003	478,431	5.4%	24,428
Pension Costs	87,569	75,034	82,781	10.3%	7,747
Employer Provided Benefits	55,742	61,020	61,372	0.6%	352
Internal Service Charges	187,729	152,764	390,847	155.9%	238,083
Insurance Costs and Premiums - Allocations	2,534	2,486	2,402	(3.4%)	(84)
Professional and Contractual Services	6,210	3,500	3,500	0.0%	0
Other Operating Expenses	25,450	36,761	16,626	(54.8%)	(20,135)
Capital Outlay	2,644	1	1	0.0%	0
	<u>804,038</u>	<u>785,569</u>	<u>1,035,960</u>	<u>31.9%</u>	<u>250,391</u>

<b>AUTHORIZED POSITION CAP</b>		FY 22-23	FY 23-24	CHANGE
		<u>ADOPTED</u>	<u>PROPOSED</u>	
Authorized Positions		7	7	0
Part-Time Hours		0	0	0

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>DIVISION SUMMARY</b>					
Human Rights Commission	804,038	785,569	1,035,960	31.9%	250,391
<b>DEPARTMENT TOTAL</b>	<u>804,038</u>	<u>785,569</u>	<u>1,035,960</u>	<u>31.9%</u>	<u>250,391</u>

## **JACKSONVILLE HUMAN RIGHTS COMMISSION GENERAL FUND OPERATING**

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### **BACKGROUND**

The Jacksonville Human Rights Commission (JHRC) within the city focuses on promoting and encouraging fair treatment and equal opportunity for all. The Commission strives to eliminate discrimination and promote mutual understanding and respect. Equal Opportunity/Equal Access (EO/EA), the only division under the JHRC, resolves non-compliance with equal opportunity employment laws and investigates allegations made by job applicants and city employees.

### **SERVICE LEVELS / ENHANCEMENTS**

Service levels for this Department are unchanged for FY 24. Additional funding for employee travel and training was provided in FY 24.

### **REVENUES**

Intergovernmental Revenue

- This amount represents anticipated revenues to be received from the Equal Employment Opportunity Commission (EEOC) in FY 24.

### **EXPENDITURES**

Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2023 related to collective bargaining.

Pension Costs

- This category includes the FY 24 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

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

Internal Service Charges

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

Insurance Costs and Premiums - Allocations

- This category includes costs for general liability insurance.

Professional and Contractual Services

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

Other Operating Expenses

- This category is made of various small items, the largest of which include \$4,750 in dues and subscription costs, \$3,900 in miscellaneous services and charges, and \$3,875 in office supplies. The change in this category is primarily driven by the removal of \$21,085 in FY 23 one-time funding for building repairs used to repaint the department's offices.

### **AUTHORIZED POSITION CAP**

The authorized position cap is unchanged.

# Kids Hope Alliance

City of Jacksonville, Florida  
 FD\_10901 Kids Hope Alliance Fund  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Miscellaneous Revenue	1,169	0	0	0.0%	0
Investment Pool / Interest Earnings	47,347	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
	<b>38,294,069</b>	<b>44,741,173</b>	<b>54,177,670</b>	<b>21.1%</b>	<b>9,436,497</b>
<b>EXPENDITURES</b>					
Salaries	3,061,523	3,598,593	3,610,671	0.3%	12,078
Salary & Benefit Lapse	0	(67,576)	(69,326)	2.6%	(1,750)
Pension Costs	695,534	746,180	822,876	10.3%	76,696
Employer Provided Benefits	379,385	399,467	419,415	5.0%	19,948
Internal Service Charges	655,357	917,091	852,503	(7.0%)	(64,588)
Insurance Costs and Premiums - Allocations	38,832	43,994	50,633	15.1%	6,639
Professional and Contractual Services	632,839	380,718	375,331	(1.4%)	(5,387)
Other Operating Expenses	229,611	255,052	261,824	2.7%	6,772
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	0.0%	0
Indirect Cost	(30,468)	0	0	0.0%	0
Contingencies	0	37,525,760	46,968,032	25.2%	9,442,272
Transfers to Other Funds	1,329,322	478,000	478,000	0.0%	0
	<b>37,785,023</b>	<b>44,741,173</b>	<b>54,177,670</b>	<b>21.1%</b>	<b>9,436,497</b>

**AUTHORIZED POSITION CAP**

	FY 22-23	FY 23-24	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	42	42	0
Part-Time Hours	107,100	107,100	0

## **KIDS HOPE ALLIANCE FUND SUBFUND 10901**

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### **BACKGROUND**

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

### **SERVICE LEVELS / ENHANCEMENTS**

For FY 24, additional funding was provided for several KHA programs, including additional funding of \$2.0 million for Out of School Time programming throughout the community, additional \$1.29 million for after-school and summer programming at three additional City parks and facilities, and funding of \$1.5 million for a case management services partnership for FY 24.

### **REVENUE**

Investment Pool / Interest Earnings

- This amount represents the anticipated interest earnings for FY 24.

Transfer from Other Funds

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

### **EXPENDITURES**

Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2023 related to collective bargaining.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 24.

Pension Costs

- This category includes the FY 24 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits

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

Internal Service Charges

- This category includes the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The net decrease in this category is driven by several factors, the largest of which includes reductions of \$94,099 in OGC Legal costs and \$68,724 in one-time ITD replacement costs. These were somewhat offset by increases in other accounts in this category, including \$56,677 in computer system maintenance and security costs.

Insurance Costs and Premiums - Allocations

- This amount includes general liability and miscellaneous insurance costs.

Professional and Contractual Services

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

Other Operating Expenses

- This category consists of various small items, the largest of which include hardware/software maintenance and licenses costs of \$89,404 and dues and subscriptions costs of \$60,238. The change in this category is due to several factors, the largest of which includes an increase of

\$16,683 in hardware/software maintenance costs. This was mostly offset by small reductions in other accounts in this category.

Debt Service

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

Contingencies

- This amount represents the FY 24 proposed program funding for the Essential Services Plan. Due to a Council conflict, this funding is placed in a contingency and will be appropriated as part of ordinance 2023-511.

○ Out of School Time	\$22,462,271
○ Juvenile Justice Prevention/Intervention	\$3,115,169
○ Early Learning	\$6,826,268
○ Special Needs	\$9,005,245
○ Grief Counseling / Burial Cost	\$47,527
○ Preteen and Teen Programming	\$5,511,552

Transfers to Other Funds

- This category includes a transfer of \$428,000 to the Child Services Trust (SF 10904) and \$50,000 to Youth Travel Trust – KHA (SF 10905).

**AUTHORIZED POSITION CAP**

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

City of Jacksonville, Florida  
 FD\_10904 Kids Hope Alliance Trust Fund  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Miscellaneous Revenue	30	0	0	0.0%	0
Transfers From Other Funds	200,000	428,000	428,000	0.0%	0
	<u>200,030</u>	<u>428,000</u>	<u>428,000</u>	<u>0.0%</u>	<u>0</u>
<b>EXPENDITURES</b>					
Other Operating Expenses	0	1	1	0.0%	0
Grants, Aids & Contributions	337,425	427,999	427,999	0.0%	0
	<u>337,425</u>	<u>428,000</u>	<u>428,000</u>	<u>0.0%</u>	<u>0</u>

**AUTHORIZED POSITION CAP**

	FY 22-23	FY 23-24	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	0	0	0
Part-Time Hours	0	0	0

## **CHILD SERVICES TRUST SUBFUND 10904**

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### **BACKGROUND**

Municipal Code Section 111.850/Part A created a trust fund account to be known as the Kids Hope Alliance Trust Fund. This fund receives donations, contributions of money, including gifts and grants for use toward achieving the purposes, functions, and goals of the Essential Services Plan for Kids Program. All sums placed into the fund, which shall include all interest earned or accrued thereon, shall be appropriated by the Council prior to expenditure, and shall be utilized for establishing, operating, maintaining, and improving the Essential Services Plan for Kids Program and to provide funding for the Kids Hope Alliance mini-grant program. This is an all-years fund.

### **SERVICE LEVELS / ENHANCEMENTS**

Additional funding of \$228,000 was provided for this subfund in FY 24 in order to provide additional services in the community.

### **REVENUE**

Transfer From Other Funds

- This amount represents a contribution from Kids Hope Alliance (SF 10901) to fund efforts related to the Essential Services Plan for Kids Program. The FY 24 budget includes a one-time additional funding of \$228,000 for small providers.

### **EXPENDITURES**

Grants, Aids & Contributions

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

City of Jacksonville, Florida  
 FD\_10905 Youth Travel Trust - KHA  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Investment Pool / Interest Earnings	657	0	0	0.0%	0
Transfers From Other Funds	0	50,000	50,000	0.0%	0
	<u>657</u>	<u>50,000</u>	<u>50,000</u>	<u>0.0%</u>	<u>0</u>
<b>EXPENDITURES</b>					
Grants, Aids & Contributions	42,172	50,000	50,000	0.0%	0
	<u>42,172</u>	<u>50,000</u>	<u>50,000</u>	<u>0.0%</u>	<u>0</u>

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<b>AUTHORIZED POSITION CAP</b>		FY 22-23	FY 23-24	CHANGE
		ADOPTED	PROPOSED	
Authorized Positions		0	0	0
Part-Time Hours		0	0	0

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## **YOUTH TRAVEL TRUST - KHA SUBFUND 10905**

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### **BACKGROUND**

Municipal Code Section 111.850/Part B created a trust fund account to be known as the Youth Travel Trust Fund. This fund receives donations, contributions of money, including gifts and grants for use toward achieving the purposes, functions, and goals of the Youth Travel Program. All such donations and contributions are housed within this fund. The annual appropriation to this fund may not exceed \$50,000.

### **SERVICE LEVELS / ENHANCEMENTS**

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

### **REVENUE**

Transfer From Other Funds

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

### **EXPENDITURES**

Grants, Aids & Contributions

- This funding is for youth travel support.

# Medical Examiner

City of Jacksonville, FL  
 FD\_00111 General Fund Operating  
 Department Summary  
 ME:Medical Examiner

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>REVENUES</b>					
Charges for Services	1,665,369	2,299,504	2,250,359	(2.1%)	(49,145)
Miscellaneous Revenue	<u>347</u>	<u>0</u>	<u>0</u>	0.0%	<u>0</u>
	<b><u>1,665,715</u></b>	<b><u>2,299,504</u></b>	<b><u>2,250,359</u></b>	<b><u>(2.1%)</u></b>	<b><u>(49,145)</u></b>

<b>EXPENDITURES</b>					
Salaries	3,084,557	3,676,621	3,867,968	5.2%	191,347
Pension Costs	532,180	676,157	766,197	13.3%	90,040
Employer Provided Benefits	322,987	359,321	362,112	0.8%	2,791
Internal Service Charges	493,147	470,886	606,624	28.8%	135,738
Insurance Costs and Premiums - Allocations	22,980	153,042	108,355	(29.2%)	(44,687)
Professional and Contractual Services	1,044,555	952,143	1,093,529	14.8%	141,386
Other Operating Expenses	269,926	313,202	325,854	4.0%	12,652
Capital Outlay	<u>20,290</u>	<u>18,001</u>	<u>1</u>	<u>(100.0%)</u>	<u>(18,000)</u>
	<b><u>5,790,622</u></b>	<b><u>6,619,373</u></b>	<b><u>7,130,640</u></b>	<b><u>7.7%</u></b>	<b><u>511,267</u></b>

<b>AUTHORIZED POSITION CAP</b>		FY 22-23	FY 23-24	CHANGE
		<b>ADOPTED</b>	<b>PROPOSED</b>	
	Authorized Positions	35	35	0
	Part-Time Hours	2,080	2,080	0

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>DIVISION SUMMARY</b>					
Medical Examiners	<u>5,790,622</u>	<u>6,619,373</u>	<u>7,130,640</u>	<u>7.7%</u>	<u>511,267</u>
<b>DEPARTMENT TOTAL</b>	<b><u>5,790,622</u></b>	<b><u>6,619,373</u></b>	<b><u>7,130,640</u></b>	<b><u>7.7%</u></b>	<b><u>511,267</u></b>

# **MEDICAL EXAMINER GENERAL FUND OPERATING**

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## **BACKGROUND**

The Medical Examiner's Office is mandated by Florida Statute to investigate and certify deaths as outlined in F.S. 406.11(1) (a), approve cremations as specified in F.S. 406.11(1) (c), and to provide highly professional forensic services including autopsies, toxicological examinations, histopathological preparations of tissues, autopsy reports, scene investigations, expert witness testimony, and storage of bodies until proper disposition is made to District IV (Duval County, Nassau County, Clay County, and the Department of Corrections of Union County), and parts of District III (Columbia County and Hamilton County).

## **SERVICE LEVELS / ENHANCEMENTS**

Service levels for this Department are unchanged for FY 24. Additional funding for employee travel and training was provided for FY 24.

## **REVENUE**

### Charges for Services

- This category includes revenues for services provided to Duval, Nassau, and Clay Counties, the Department of Corrections of Union County (District IV), parts of District III (which includes service to Columbia and Hamilton Counties), as well as for Cremation Approval services. The change in this category is driven by decreases in revenue from District IV and Cremation Approval, and is reflective of the level of services during FY 23.

## **EXPENDITURES**

### Salaries

- The increase in this category is due, in part, to pay increases effective October 1st, 2023, related to collective bargaining, as well as pay increases approved during FY 23.

### Pension Costs

- This category includes the FY 24 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

### Employer Provided Benefits

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

### Internal Service Charges

- This category includes the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The change in this category is mainly driven by increases of \$86,030 in the building maintenance allocation and \$72,865 in ITD computer system maintenance and security costs. These were somewhat offset by the removal of \$27,216 in IT system development funding provided in FY 23.

### Insurance Costs and Premiums - Allocations

- This category includes general liability and miscellaneous insurance costs. The change in this category is mainly due to a \$74,427 decrease in general liability insurance associated with the resolution of an insurance claim. This was partially offset by a \$29,740 increase in miscellaneous insurance due to an increase in property insurance rates.

#### Professional and Contractual Services

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

#### Other Operating Expenses

- This category contains various small and large expenditures, the largest of which is \$196,417 in other operating supplies funding used to purchase medical supplies. The net increase in this category is mainly driven by increases of \$9,867 in employee travel and training expenses and \$3,000 in fuel used to operate the building.

#### **AUTHORIZED POSITION CAP**

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

## Military Affairs and Veterans

**City of Jacksonville, FL**  
**FD\_00111 General Fund Operating**  
**Department Summary**  
**MV: Military Affairs and Veterans**

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>REVENUES</b>					
Pension Fund Contributions	157	0	0	0.0%	0
	<u>157</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>	<u>0</u>
<b>EXPENDITURES</b>					
Salaries	868,639	961,918	997,480	3.7%	35,562
Pension Costs	189,491	187,498	218,092	16.3%	30,594
Employer Provided Benefits	81,929	95,061	100,128	5.3%	5,067
Internal Service Charges	143,846	163,372	140,513	(14.0%)	(22,859)
Inter-Departmental Billing	1,920	0	0	0.0%	0
Insurance Costs and Premiums	0	1	1	0.0%	0
Insurance Costs and Premiums - Allocations	4,276	4,646	4,581	(1.4%)	(65)
Professional and Contractual Services	0	1	1	0.0%	0
Other Operating Expenses	37,244	50,660	50,010	(1.3%)	(650)
Capital Outlay	0	1	1	0.0%	0
Grants, Aids & Contributions	0	1,000	1,000	0.0%	0
	<u>1,327,345</u>	<u>1,464,158</u>	<u>1,511,807</u>	<u>3.3%</u>	<u>47,649</u>

<b>AUTHORIZED POSITION CAP</b>		FY 22-23	FY 23-24	CHANGE
		<u>ADOPTED</u>	<u>PROPOSED</u>	
Authorized Positions		14	14	0
Part-Time Hours		2,080	2,080	0

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>DIVISION SUMMARY</b>					
Military and Veterans Affairs	1,327,345	1,464,158	1,511,807	3.3%	47,649
<b>DEPARTMENT TOTAL</b>	<u>1,327,345</u>	<u>1,464,158</u>	<u>1,511,807</u>	<u>3.3%</u>	<u>47,649</u>

## **MILITARY AFFAIRS AND VETERANS GENERAL FUND OPERATING**

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### **BACKGROUND**

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

### **SERVICE LEVELS / ENHANCEMENTS**

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

### **EXPENDITURES**

#### Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2023 related to collective bargaining.

#### Pension Costs

- This category includes the FY 24 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

#### Employer Provided Benefits

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

#### Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this department by the City's internal service providers. The change in this category is driven by several factors, the largest of which is a decrease of \$18,395 in allocated computer system maintenance and security costs.

#### Insurance Costs and Premiums - Allocations

- This category includes an allocation for general liability insurance.

#### Other Operating Expenses

- This category consists of various small items, the largest of which include \$24,700 in miscellaneous services and charges and \$11,913 in travel and training expenses.

#### Grants, Aids & Contributions

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

### **AUTHORIZED POSITION CAP**

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

City of Jacksonville, Florida  
 FD\_11518 Jacksonville Veterans Memorial Trust  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Investment Pool / Interest Earnings	559	0	0	0.0%	0
Transfers From Other Funds	57,368	59,089	60,862	3.0%	1,773
	<u>57,927</u>	<u>59,089</u>	<u>60,862</u>	<u>3.0%</u>	<u>1,773</u>
<b>EXPENDITURES</b>					
Other Operating Expenses	14,950	37,998	32,000	(15.8%)	(5,998)
Contingencies	0	21,091	28,862	36.8%	7,771
	<u>14,950</u>	<u>59,089</u>	<u>60,862</u>	<u>3.0%</u>	<u>1,773</u>

**AUTHORIZED POSITION CAP**

	FY 22-23	FY 23-24	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	0	0	0
Part-Time Hours	0	0	0

## **JACKSONVILLE VETERANS MEMORIAL TRUST SUBFUND 11518**

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### **BACKGROUND**

Section 111.255

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

### **SERVICE LEVELS / ENHANCEMENTS**

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

### **REVENUE**

Transfers From Other Funds

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

### **EXPENDITURES**

Other Operating Expenses

- This category contains the funding requested by the Veterans Council of Duval County in their memo for grant awards dated April 20, 2023.

Contingencies

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

# Neighborhoods

**City of Jacksonville, FL  
FD\_00111 General Fund Operating  
Department Summary  
NB:Neighborhoods**

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>REVENUES</b>					
Impact Fees and Special Assessments	(749,360)	0	0	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	81,868	71,080	73,500	3.4%	2,420
Investment Pool / Interest Earnings	2,115	0	0	0.0%	0
	<u>1,748,656</u>	<u>1,980,612</u>	<u>2,035,715</u>	<u>2.8%</u>	<u>55,103</u>

<b>EXPENDITURES</b>					
Salaries	9,935,452	10,737,711	11,166,720	4.0%	429,009
Pension Costs	2,234,913	2,441,169	2,588,332	6.0%	147,163
Employer Provided Benefits	1,905,518	2,020,656	1,952,064	(3.4%)	(68,592)
Internal Service Charges	5,753,732	5,361,660	5,912,286	10.3%	550,626
Insurance Costs and Premiums	0	1	1	0.0%	0
Insurance Costs and Premiums - Allocations	192,057	182,148	341,374	87.4%	159,226
Professional and Contractual Services	551,960	769,818	857,574	11.4%	87,756
Other Operating Expenses	739,976	855,081	870,510	1.8%	15,429
Capital Outlay	0	1	1	0.0%	0
Grants, Aids & Contributions	450,917	400,000	400,000	0.0%	0
	<u>21,764,525</u>	<u>22,768,245</u>	<u>24,088,862</u>	<u>5.8%</u>	<u>1,320,617</u>

AUTHORIZED POSITION CAP	FY 22-23	FY 23-24	CHANGE
	<u>ADOPTED</u>	<u>PROPOSED</u>	
Authorized Positions	210	209	(1)
Part-Time Hours	30,975	30,975	0

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>DIVISION SUMMARY</b>					
Animal Care and Protective Services Division	4,540,968	4,799,810	5,426,557	13.1%	626,747
Municipal Code and Compliance	6,644,808	7,071,293	7,491,001	5.9%	419,708
Housing and Community Development	72,341	112,963	108,654	(3.8%)	(4,309)
Environmental-Quality Division	3,283,330	3,606,840	3,845,162	6.6%	238,322
Mosquito Control	2,321,959	2,351,485	2,433,871	3.5%	82,386
Neighborhoods Office of the Director	4,901,120	4,825,854	4,783,617	(0.9%)	(42,237)
<b>DEPARTMENT TOTAL</b>	<u>21,764,525</u>	<u>22,768,245</u>	<u>24,088,862</u>	<u>5.8%</u>	<u>1,320,617</u>

## **NEIGHBORHOODS GENERAL FUND OPERATING**

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### **BACKGROUND**

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

### **SERVICE LEVELS / ENHANCEMENTS**

Continued funding of \$250,000 for start-up support of the Jacksonville Community Land Trust was provided in FY 24.

### **REVENUE**

#### Charges for Services

- This category includes various revenues including siltation inspection fees, well permit fees and animal licenses and permit revenue. The change in this category is primarily due to a decrease of \$40,000 in water conservation well permit revenue and a decrease of \$24,354 in application review fees.

#### Fines and Forfeits

- This category includes various civil fines and penalty revenue. The increase in this category is reflective of activity experienced in FY 23.

#### Miscellaneous Revenue

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

### **EXPENDITURES**

#### Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2023 related to collective bargaining, as well as pay increases provided in FY 23. Part time salaries in the Animal Care and Protective Services division also increased to reflect the current level of part time staffing. These increases were partly offset by the removal of one position in the authorized cap for FY 24.

#### Pension Costs

- This category includes the FY 24 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

#### Employer Provided Benefits

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

#### Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The change in this category is due to several factors, the largest of which includes the addition of \$300,000 for IT system development, an increase of \$190,746 in guard services & ADT allocations, and \$126,324 in Office of General Counsel legal services. These were partly offset by a \$108,095 decrease in fleet vehicle replacement.

#### Insurance Costs and Premiums - Allocations

- This amount includes general liability, aviation / hull / chemical and miscellaneous insurance costs. The increase in this category is mainly due to a \$117,223 increase in miscellaneous insurance costs mostly related to increased property insurance rates.

Professional and Contractual Services

- This category includes funding for the maintenance, demolition, and board ups of nuisance properties within the Municipal Code Compliance Division.

Other Operating Expenses

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

Grants, Aids and Contributions

- This represents FY 24 funding to Local Initiatives Support Corporations (LISC) for management and oversight of CDC Organization Development Grants.

**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.

City of Jacksonville, Florida  
 FD\_00112 Mosquito Control State 1  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Intergovernmental Revenue	50,519	50,900	78,579	54.4%	27,679
Investment Pool / Interest Earnings	664	0	2,328	0.0%	2,328
Transfers from Fund Balance	0	3,330	0	(100.0%)	(3,330)
	<u>51,184</u>	<u>54,230</u>	<u>80,907</u>	<u>49.2%</u>	<u>26,677</u>
<b>EXPENDITURES</b>					
Professional and Contractual Services	0	1	1	0.0%	0
Other Operating Expenses	109,553	54,228	80,905	49.2%	26,677
Capital Outlay	11,575	1	1	0.0%	0
	<u>121,128</u>	<u>54,230</u>	<u>80,907</u>	<u>49.2%</u>	<u>26,677</u>

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AUTHORIZED POSITION CAP		FY 22-23	FY 23-24	CHANGE
		ADOPTED	PROPOSED	
Authorized Positions		0	0	0
Part-Time Hours		0	0	0

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## **MOSQUITO CONTROL STATE 1 SUBFUND 00112**

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### **BACKGROUND**

Subfund 00112 is mandated by Florida Statute 388.261 to administer mosquito control activities within the county. The proposed budget for the Mosquito Control Division in FY 24 will continue to support efforts to control the population of mosquitoes and help reduce mosquito borne illnesses in Duval County.

### **SERVICE LEVELS / ENHANCEMENTS**

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

### **REVENUE**

Intergovernmental Revenue

- This amount represents the FY 24 estimated revenue from the Florida Department of Agriculture and Consumer Services.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 24.

### **EXPENDITURES**

Other Operating Expenses

- This category consists of various 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.

City of Jacksonville, Florida  
 FD\_10201 Air Pollution Tag Fee  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
State Shared Revenue	695,090	728,000	691,460	(5.0%)	(36,540)
Investment Pool / Interest Earnings	3,105	6,791	8,031	18.3%	1,240
Transfers From Other Funds	6,561	0	0	0.0%	0
	<u>704,755</u>	<u>734,791</u>	<u>699,491</u>	<u>(4.8%)</u>	<u>(35,300)</u>
<b>EXPENDITURES</b>					
Salaries	223,559	277,781	307,105	10.6%	29,324
Pension Costs	145,960	54,894	62,932	14.6%	8,038
Employer Provided Benefits	37,690	57,030	58,363	2.3%	1,333
Internal Service Charges	35,078	40,109	39,104	(2.5%)	(1,005)
Insurance Costs and Premiums - Allocations	3,346	2,902	2,370	(18.3%)	(532)
Professional and Contractual Services	8,830	58,000	2,517	(95.7%)	(55,483)
Other Operating Expenses	26,273	50,390	50,480	0.2%	90
Capital Outlay	61,607	128,744	111,679	(13.3%)	(17,065)
Indirect Cost	64,941	64,941	64,941	0.0%	0
Transfers to Other Funds	523,292	0	0	0.0%	0
	<u>1,130,576</u>	<u>734,791</u>	<u>699,491</u>	<u>(4.8%)</u>	<u>(35,300)</u>

**AUTHORIZED POSITION CAP**

	FY 22-23	FY 23-24	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	6	6	0
Part-Time Hours	0	0	0

## **AIR POLLUTION TAG FEE SUBFUND 10201**

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### **BACKGROUND**

The Air Pollution Tag fee within the Environmental Quality Division helps support activities which ensure compliance with the National Ambient Air Quality Standards (NAAQS). Activities include but are not limited to permit compliance, inspection of air pollution sources, and citizen complaints.

### **SERVICE LEVELS / ENHANCEMENTS**

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

### **REVENUE**

#### State Shared Revenue

- This amount represents the FY 24 estimated revenue from auto license air pollution control fees.

#### Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 24.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is partly due to pay increases effective October 1<sup>st</sup>, 2023 related to collective bargaining. A supervisory differential is also being budgeted in FY 24.

#### Pension Costs

- This category includes the FY 24 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

#### Employer Provided Benefits

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

#### Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The net decrease in this category is mainly due to a decrease of \$4,051 in fleet vehicle replacement. This decrease was partially offset by a \$3,839 increase in ITD computer system maintenance and security costs.

#### Insurance Costs and Premiums - Allocations

- This amount includes general liability and miscellaneous insurance costs.

#### Professional and Contractual Services

- This category includes professional services for tree removal. The decrease in this category is due to the removal of \$58,000 of one-time funding for the engineering and construction costs for the Sheffield Elementary School air monitoring shelter replacement.

#### Other Operating Expenses

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

#### Capital Outlay

- Capital funding has been provided to purchase air monitoring equipment. This account also includes an amount to balance up the projected excess revenue in the fund.

Indirect Cost

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

**AUTHORIZED POSITION CAP**

The authorized position cap is unchanged.

City of Jacksonville, Florida  
 FD\_11501 Animal Care & Protective Services Programs  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
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	0.0%	0
Transfers From Other Funds	2,787	221,378	229,345	3.6%	7,967
	<b>817,404</b>	<b>1,048,098</b>	<b>1,056,065</b>	<b>0.8%</b>	<b>7,967</b>
<b>EXPENDITURES</b>					
Salaries	83,540	82,239	88,941	8.1%	6,702
Pension Costs	10,025	9,867	10,674	8.2%	807
Employer Provided Benefits	11,642	10,092	11,345	12.4%	1,253
Internal Service Charges	3,524	4,096	3,291	(19.7%)	(805)
Insurance Costs and Premiums - Allocations	431	402	412	2.5%	10
Professional and Contractual Services	744,419	941,402	941,402	0.0%	0
Other Operating Expenses	1,438	0	0	0.0%	0
	<b>855,019</b>	<b>1,048,098</b>	<b>1,056,065</b>	<b>0.8%</b>	<b>7,967</b>

**AUTHORIZED POSITION CAP**

	FY 22-23	FY 23-24	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	1	1	0
Part-Time Hours	5,850	5,850	0

## **ANIMAL CARE & PROTECTIVE SERVICES PROGRAMS SUBFUND 11501**

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### **BACKGROUND**

Code Section: 111.450

Ordinance 2010-527-E grants the Animal Care and Protective Services Division authority to oversee the Spay and Neuter Rebate Trust Fund. Revenues are derived from a portion of licensing fees and revenues generated by the adoption of animals for the purpose of promoting and performing sterilization procedures. This is an all-years subfund, which means once dollars are appropriated, the appropriation stays in place from year to year rather than lapsing.

### **SERVICE LEVELS / ENHANCEMENTS**

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

### **REVENUE**

Charges for Services

- This category includes the appropriation of 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 spay and neuter forfeited deposits in FY 24. The change in this category is reflective of activity experienced in FY 23.

Transfer From Other Funds

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

### **EXPENDITURES**

Salaries

- The net increase in this category is partially due to pay increases effective October 1<sup>st</sup>, 2023 related to collective bargaining, as well as pay changes resulting from normal operations.

Pension Costs

- This category includes the FY 24 required contribution for the general employees defined benefit plan.

Employer Provided Benefits

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

Internal Service Charges

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

Insurance Costs and Premiums - Allocations

- This amount includes general liability insurance costs.

Professional and Contractual Services

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

### **AUTHORIZED POSITION CAP**

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

City of Jacksonville, Florida  
 FD\_15106 Veterinary Services  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services	173,992	191,000	191,000	0.0%	0
Miscellaneous Revenue	5,164	0	0	0.0%	0
	<u>179,155</u>	<u>191,000</u>	<u>191,000</u>	<u>0.0%</u>	<u>0</u>
<b>EXPENDITURES</b>					
Professional and Contractual Services	5,067	1,200	1,400	16.7%	200
Other Operating Expenses	179,420	189,800	189,600	(0.1%)	(200)
	<u>184,487</u>	<u>191,000</u>	<u>191,000</u>	<u>0.0%</u>	<u>0</u>

**AUTHORIZED POSITION CAP**

	FY 22-23	FY 23-24	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	0	0	0
Part-Time Hours	0	0	0

## **VETERINARY SERVICES SUBFUND 15106**

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### **BACKGROUND**

Ordinance 2010-527-E grants the Animal Care and Protective Services Division authority to oversee the Veterinary Services Trust Fund. Revenues are derived from a portion of animal licenses and permits to support impounded and distressed animals. This is an “all years” subfund, which means once dollars are appropriated, the appropriation stays in place from year to year rather than lapsing.

### **SERVICE LEVELS / ENHANCEMENTS**

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

### **REVENUE**

#### Charges for Services

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

### **EXPENDITURES**

#### Professional and Contractual Services

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

#### Other Operating Expenses

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

City of Jacksonville, Florida  
 FD\_15302 Hazardous Waste Program - SQG  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services	423,452	426,332	452,330	6.1%	25,998
Investment Pool / Interest Earnings	1,834	4,039	8,613	113.2%	4,574
Transfers From Other Funds	7,162	0	0	0.0%	0
Transfers from Fund Balance	0	96,610	37,654	(61.0%)	(58,956)
	<b>432,448</b>	<b>526,981</b>	<b>498,597</b>	<b>(5.4%)</b>	<b>(28,384)</b>
<b>EXPENDITURES</b>					
Salaries	212,585	228,184	233,116	2.2%	4,932
Pension Costs	50,768	30,387	27,299	(10.2%)	(3,088)
Employer Provided Benefits	48,846	52,424	49,095	(6.4%)	(3,329)
Internal Service Charges	34,613	53,314	29,647	(44.4%)	(23,667)
Insurance Costs and Premiums - Allocations	2,508	2,240	1,728	(22.9%)	(512)
Professional and Contractual Services	1,655	3,805	3,292	(13.5%)	(513)
Other Operating Expenses	12,638	29,570	26,420	(10.7%)	(3,150)
Supervision Allocation	29,059	41,875	42,818	2.3%	943
Indirect Cost	85,182	85,182	85,182	0.0%	0
	<b>477,855</b>	<b>526,981</b>	<b>498,597</b>	<b>(5.4%)</b>	<b>(28,384)</b>

<b>AUTHORIZED POSITION CAP</b>		FY 22-23	FY 23-24	CHANGE
		ADOPTED	PROPOSED	
Authorized Positions		5	5	0
Part-Time Hours		0	0	0

## HAZARDOUS WASTE PROGRAM - SQG SUBFUND 15302

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### BACKGROUND

Duval County is mandated by Florida Statute 403.7225 to perform hazardous waste assessments within the county. Employees perform hazardous waste verification inspections that include pollution prevention, outreach, and education and compliance assistance activities. They inspect types, amounts, and sources of hazardous waste generated by generators and companies.

### SERVICE LEVELS / ENHANCEMENTS

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

### REVENUE

#### Charges for Services

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

#### Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 24.

#### Transfers from Fund Balance

- Fund balance is being appropriated to balance the fund.

### EXPENDITURES

#### Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2023 related to collective bargaining.

#### Pension Costs

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

#### Employer Provided Benefits

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

#### Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The net decrease in this category is mainly due to a \$16,697 decrease in ITD computer system maintenance and security costs and a \$7,081 decrease in fleet costs.

#### Insurance Costs and Premiums - Allocations

- This amount includes general liability and miscellaneous insurance costs.

#### Professional and Contractual Services

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

#### Other Operating Expenses

- This category consists of various small items, the largest of which is \$21,000 in employee travel and training expenses. The decrease in this category is due to an annual IT subscription that is moved to IT internal service allocation.

#### Supervision Allocation

- This amount represents the administration costs of one employee who performs work in this subfund and Gas Storage Tank Inspection (SF 15303).

Indirect Cost

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

**AUTHORIZED POSITION CAP**

The authorized position cap is unchanged.

City of Jacksonville, Florida  
 FD\_44101 Stormwater Service  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Solid Waste - Stormwater User Fees	32,787,534	33,274,365	33,637,871	1.1%	363,506
Investment Pool / Interest Earnings	148,412	275,920	241,433	(12.5%)	(34,487)
Transfers From Other Funds	60,533	0	0	0.0%	0
	<u><b>32,996,479</b></u>	<u><b>33,550,285</b></u>	<u><b>33,879,304</b></u>	<u><b>1.0%</b></u>	<u><b>329,019</b></u>
<b>EXPENDITURES</b>					
Salaries	4,922,052	5,897,765	6,735,628	14.2%	837,863
Pension Costs	754,026	697,390	909,501	30.4%	212,111
Employer Provided Benefits	1,264,926	1,507,593	1,512,111	0.3%	4,518
Internal Service Charges	3,528,182	3,999,904	4,312,445	7.8%	312,541
Insurance Costs and Premiums - Allocations	93,164	67,348	56,782	(15.7%)	(10,566)
Professional and Contractual Services	6,981,477	7,373,278	7,422,341	0.7%	49,063
Other Operating Expenses	613,039	530,819	574,706	8.3%	43,887
Capital Outlay	3,172	2	2	0.0%	0
Debt Management Fund Repayments	426,840	831,797	477,086	(42.6%)	(354,711)
Indirect Cost	658,005	658,005	658,005	0.0%	0
Transfers to Other Funds	10,762,013	11,986,384	11,220,697	(6.4%)	(765,687)
	<u><b>30,006,896</b></u>	<u><b>33,550,285</b></u>	<u><b>33,879,304</b></u>	<u><b>1.0%</b></u>	<u><b>329,019</b></u>

**AUTHORIZED POSITION CAP**

	FY 22-23	FY 23-24	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	53	53	0
Part-Time Hours	0	0	0

## **STORMWATER SERVICE SUBFUND 44101**

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### **BACKGROUND**

Municipal Code Chapter 754.107(a)

The Stormwater Services fund provides a dedicated funding source (through the Stormwater fee) and operating budget for various Departments including Neighborhood and Public Works. The Environmental Quality Division manages a portion of the Stormwater Management System Program and is responsible for inspections of illicit connections to drainage systems, inspections of high priority industries, and surface water quality monitoring. The Public Works Department is responsible for completing various flood and drainage mitigation projects, cleaning canals and ditches, addressing stormwater treatment issues, maintaining collection and pumping systems, as well as stormwater treatment facilities (ponds).

### **SERVICE LEVELS / ENHANCEMENTS**

Public Works:

One-time funding of \$590,000 was provided to purchase two street sweeper vehicles.

### **REVENUE**

#### Public Works

Solid Waste / Stormwater User Fees

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

#### Jax Citywide Activities

Investment Pool / Interest Earnings

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

### **EXPENDITURES**

#### Jax Citywide Activities

Debt Management Fund Repayments

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

Transfers to Other Funds

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

#### Neighborhoods

Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2023 related to collective bargaining.

Pension Costs

- This category includes the FY 24 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

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

Internal Service Charges

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

#### Indirect Cost

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

#### Public Works

##### Salaries

- The net increase in this category is due to pay increases effective October 1<sup>st</sup>, 2023 related to collective bargaining, as well as pay increases provided during FY 23.

##### Pension Costs

- This category includes the FY 24 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

##### Employer Provided Benefits

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

##### Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The change in this category is due to several factors, the largest of which includes an increase of \$446,143 in fleet vehicle replacement. However, this is somewhat offset by reductions in other expenditures in this category.

##### Insurance Costs and Premiums

- This amount represents cost for general liability insurance.

##### Professional and Contractual Services

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

##### Other Operating Expenses

- This category is made of various small and large expenditures, the largest of which include \$323,902 in repairs and maintenance and \$90,000 in equipment rentals. The change in this category is almost entirely due to an increase in repair and maintenance supplies.

#### Indirect Cost

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

#### **AUTHORIZED POSITION CAP**

The authorized position cap is unchanged.

# Office of Economic Development

City of Jacksonville, FL  
 FD\_00111 General Fund Operating  
 Department Summary  
 ED:Office of Economic Development

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>REVENUES</b>					
Miscellaneous Revenue	10	10	10	0.0%	0
	<u>10</u>	<u>10</u>	<u>10</u>	<u>0.0%</u>	<u>0</u>
<b>EXPENDITURES</b>					
Salaries	1,123,914	1,212,481	1,243,707	2.6%	31,226
Pension Costs	347,504	378,295	427,414	13.0%	49,119
Employer Provided Benefits	125,863	127,976	129,145	0.9%	1,169
Internal Service Charges	224,595	254,351	262,212	3.1%	7,861
Insurance Costs and Premiums - Allocations	8,624	7,732	6,660	(13.9%)	(1,072)
Professional and Contractual Services	10,000	44,001	44,001	0.0%	0
Other Operating Expenses	37,075	77,929	78,179	0.3%	250
Capital Outlay	0	2	2	0.0%	0
Grants, Aids & Contributions	108,804	108,000	108,000	0.0%	0
Supervision Allocation	(389,935)	(404,145)	(351,234)	(13.1%)	52,911
	<u>1,596,446</u>	<u>1,806,622</u>	<u>1,948,086</u>	<u>7.8%</u>	<u>141,464</u>

AUTHORIZED POSITION CAP	FY 22-23	FY 23-24	CHANGE
	<u>ADOPTED</u>	<u>PROPOSED</u>	
Authorized Positions	13	13	0
Part-Time Hours	1,900	1,900	0

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>DIVISION SUMMARY</b>					
Economic Development	1,596,446	1,806,622	1,948,086	7.8%	141,464
<b>DEPARTMENT TOTAL</b>	<u>1,596,446</u>	<u>1,806,622</u>	<u>1,948,086</u>	<u>7.8%</u>	<u>141,464</u>

## OFFICE OF ECONOMIC DEVELOPMENT GENERAL FUND OPERATING

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### **BACKGROUND**

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

### **SERVICE LEVELS / ENHANCEMENTS**

Service levels for this Department are unchanged for FY 24.

### **REVENUES**

#### Miscellaneous Revenue

- The represents a nominal amount collected for rent of city facilities.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is partially due to pay increases effective October 1<sup>st</sup>, 2023 related to collective bargaining. One Administrative Support position that was unfunded for FY 23 is being funded for FY 24. These increases were partly offset by pay changes as part of normal operations.

#### Pension Costs

- This category includes the FY 24 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

#### Employer Provided Benefits

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

#### Internal Service Charges

- This category includes the estimated internal service billings for the various services provided to this department by the City's internal service providers. The net increase in this category is mainly due to a \$4,448 increase in ITD computer system maintenance and security costs and a \$3,314 increase in Office of General Counsel legal services.

#### Insurance Costs and Premiums - Allocations

- This amount includes general liability insurance costs.

#### Professional and Contractual Services

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

#### Other Operating Expenses

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

#### Grants, Aids & Contributions

- This amount represents a \$108,000 grant provided to the University of North Florida's Small Business Development Center.

Supervision Allocation

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

**AUTHORIZED POSITION CAP**

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

City of Jacksonville, Florida  
 FD\_11312 Cecil Commerce Center  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services	1,260	1,250	1,250	0.0%	0
Miscellaneous Revenue	3,450,222	2,655,756	3,321,726	25.1%	665,970
Investment Pool / Interest Earnings	156,012	112,791	130,850	16.0%	18,059
	<u>3,607,494</u>	<u>2,769,797</u>	<u>3,453,826</u>	<u>24.7%</u>	<u>684,029</u>
<b>EXPENDITURES</b>					
Insurance Costs and Premiums - Allocations	184,110	225,914	297,046	31.5%	71,132
Professional and Contractual Services	1,863,602	2,097,506	2,345,064	11.8%	247,558
Other Operating Expenses	501,050	301,250	247,503	(17.8%)	(53,747)
Debt Management Fund Repayments	0	0	405,000	0.0%	405,000
Supervision Allocation	135,056	141,244	155,330	10.0%	14,086
Indirect Cost	3,883	3,883	3,883	0.0%	0
	<u>2,687,701</u>	<u>2,769,797</u>	<u>3,453,826</u>	<u>24.7%</u>	<u>684,029</u>

AUTHORIZED POSITION CAP		FY 22-23	FY 23-24	CHANGE
		ADOPTED	PROPOSED	
Authorized Positions		0	0	0
Part-Time Hours		0	0	0

## CECIL COMMERCE CENTER SUBFUND 11312

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### **BACKGROUND**

Code Section 111.625

All revenues received or earned by the City from the development and operation of the Cecil Commerce Center (excluding revenues related to an interlocal agreement with the Jacksonville Aviation Authority) are deposited into this trust fund.

### **SERVICE LEVELS / ENHANCEMENTS**

Service levels for this fund are unchanged for FY 24.

### **REVENUE**

#### Jax Citywide Activities

##### Investment Pool / Interest Earnings

- This represents anticipated interest earnings for FY 24.

#### Office of Economic Development

##### Miscellaneous Revenue

- This represents anticipated FY 24 revenue in rental of city facilities and proceeds from the sale of property.

#### Parks, Recreation & Community Services

##### Charges for Services

- This represents the appropriation of existing hunting fee revenue.

### **EXPENDITURES**

#### Jax Citywide Activities

##### Other Operating Expenses

- This category includes funding for various economic development programs including Qualified Target Industry Grants (QTI) and an Economic Development Manufacturing Employer grant (EDME).

#### Office of Economic Development

##### Insurance Costs and Premiums

- This amount includes miscellaneous insurance costs. The increase in this category is mainly driven by an increase in property insurance rates.

#### Professional and Contractual Services

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

#### Supervision Allocation

- This represents the administrative costs of Office of Economic Development staff that spend some of their time with the operations at Cecil Field.

#### Indirect Cost

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

## Office of Ethics

City of Jacksonville, FL  
 FD\_00111 General Fund Operating  
 Department Summary  
 OE:Office of Ethics

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>REVENUES</b>					
Contribution From Local Units	53,500	53,500	53,500	0.0%	0
	<u>53,500</u>	<u>53,500</u>	<u>53,500</u>	<u>0.0%</u>	<u>0</u>
<b>EXPENDITURES</b>					
Salaries	353,835	426,537	497,697	16.7%	71,160
Pension Costs	61,311	84,645	159,484	88.4%	74,839
Employer Provided Benefits	34,800	39,084	33,862	(13.4%)	(5,222)
Internal Service Charges	45,614	71,574	53,460	(25.3%)	(18,114)
Insurance Costs and Premiums - Allocations	2,042	2,085	2,310	10.8%	225
Professional and Contractual Services	0	2	2	0.0%	0
Other Operating Expenses	7,585	6,473	7,157	10.6%	684
Capital Outlay	0	1	1	0.0%	0
	<u>505,186</u>	<u>630,401</u>	<u>753,973</u>	<u>19.6%</u>	<u>123,572</u>

<b>AUTHORIZED POSITION CAP</b>		FY 22-23	FY 23-24	CHANGE
		<u>ADOPTED</u>	<u>PROPOSED</u>	
Authorized Positions		3	3	0
Part-Time Hours		2,340	2,340	0

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>DIVISION SUMMARY</b>					
Ethics Office	505,186	630,401	753,973	19.6%	123,572
<b>DEPARTMENT TOTAL</b>	<u>505,186</u>	<u>630,401</u>	<u>753,973</u>	<u>19.6%</u>	<u>123,572</u>

## **OFFICE OF ETHICS GENERAL FUND OPERATING**

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### **BACKGROUND**

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

### **SERVICE LEVELS / ENHANCEMENTS**

Service levels for this Department are unchanged for FY 24.

### **REVENUE**

Contribution From Local Units

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

### **EXPENDITURES**

Salaries

- The change in this category is mainly driven by staff changes during FY 23, as well as pay increases effective October 1<sup>st</sup>, 2023 related to collective bargaining.

Pension Costs

- This category includes the FY 24 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

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

Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this department by the City's internal service providers. The net decrease is mainly driven by a \$16,715 reduction in Office of General Counsel legal services.

Insurance Costs and Premiums – Allocations

- This amount includes general liability insurance costs.

Other Operating Expenses

- This category includes various small expenditures, the largest of which are travel and training expenses of \$4,570.

### **AUTHORIZED POSITION CAP**

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

# Office of General Counsel

City of Jacksonville, FL  
 FD\_00111 General Fund Operating  
 Department Summary  
 GC:Office of General Counsel-Center

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>	<u>0</u>
<b>EXPENDITURES</b>					
Salaries	50,565	61,501	58,426	(5.0%)	(3,075)
Pension Costs	6,068	7,381	7,011	(5.0%)	(370)
Employer Provided Benefits	7,875	8,143	8,027	(1.4%)	(116)
Internal Service Charges	8,218	8,784	7,757	(11.7%)	(1,027)
Insurance Costs and Premiums - Allocations	207	301	272	(9.6%)	(29)
Professional and Contractual Services	0	1	2,000,001	200,000,000.0%	2,000,000
Other Operating Expenses	19,739	102,258	101,629	(0.6%)	(629)
Capital Outlay	0	1	1	0.0%	0
Supervision Allocation	0	(30,801)	(18,334)	(40.5%)	12,467
	<u>92,671</u>	<u>157,569</u>	<u>2,164,790</u>	<u>1,273.9%</u>	<u>2,007,221</u>

AUTHORIZED POSITION CAP	FY 22-23	FY 23-24	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	1	1	0
Part-Time Hours	240	240	0

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>DIVISION SUMMARY</b>					
General Counsel Administration	19,066	100,000	2,100,000	2,000.0%	2,000,000
Duval Legislative Delegation	73,605	57,569	64,790	12.5%	7,221
<b>DEPARTMENT TOTAL</b>	<u>92,671</u>	<u>157,569</u>	<u>2,164,790</u>	<u>1,273.9%</u>	<u>2,007,221</u>

## OFFICE OF GENERAL COUNSEL - CENTER GENERAL FUND OPERATING

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### **BACKGROUND**

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

### **SERVICE LEVELS / ENHANCEMENTS**

Additional funding has been added for special outside legal counsel associated with the upcoming stadium negotiations with the Jacksonville Jaguars.

### **EXPENDITURES**

#### Salaries

- This category includes pay increases effective October 1<sup>st</sup>, 2023 related to collective bargaining. The decrease in this category is driven by staffing changes during FY 23.

#### Pension Costs

- This category includes the FY24 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

#### Employer Provided Benefits

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

#### Internal Service Charges

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

#### Insurance Costs and Premiums – Allocations

- This category includes costs for general liability insurance.

#### Professional and Contractual Services

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

#### Other Operating Expenses

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

#### Supervision Allocation

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

### **AUTHORIZED POSITION CAP**

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

City of Jacksonville, Florida  
 FD\_55101 Office Of General Counsel-Fund  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Internal Service Revenue	9,646,538	12,881,319	13,933,846	8.2%	1,052,527
Miscellaneous Revenue	9,971	15,000	15,000	0.0%	0
Investment Pool / Interest Earnings	(1,509)	0	0	0.0%	0
Transfers From Other Funds	196,612	0	0	0.0%	0
	<u>9,851,612</u>	<u>12,896,319</u>	<u>13,948,846</u>	<u>8.2%</u>	<u>1,052,527</u>
<b>EXPENDITURES</b>					
Salaries	6,690,812	7,919,317	8,536,789	7.8%	617,472
Salary & Benefit Lapse	0	(230,126)	(236,130)	2.6%	(6,004)
Pension Costs	1,913,935	1,905,878	2,307,412	21.1%	401,534
Employer Provided Benefits	673,948	799,953	823,918	3.0%	23,965
Internal Service Charges	669,659	733,281	734,893	0.2%	1,612
Insurance Costs and Premiums - Allocations	36,940	38,610	39,574	2.5%	964
Professional and Contractual Services	472,638	925,337	925,337	0.0%	0
Other Operating Expenses	341,916	375,489	400,940	6.8%	25,451
Capital Outlay	9,107	1	1	0.0%	0
Supervision Allocation	0	30,801	18,334	(40.5%)	(12,467)
Indirect Cost	397,778	397,778	397,778	0.0%	0
	<u>11,206,732</u>	<u>12,896,319</u>	<u>13,948,846</u>	<u>8.2%</u>	<u>1,052,527</u>
<b>AUTHORIZED POSITION CAP</b>					
		FY 22-23	FY 23-24	CHANGE	
	Authorized Positions	76	79	3	
	Part-Time Hours	2,600	2,600	0	

**OFFICE OF GENERAL COUNSEL  
SUBFUND 55101**

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**BACKGROUND**

This internal service accumulates and allocates the cost of the Office of the General Counsel and recovers its costs via charges to its users/customers which include the City, independent authorities, and boards/commissions of the government.

**SERVICE LEVELS / ENHANCEMENTS**

The Office of General Counsel has added 3 attorney positions for FY 24 in order to handle increased workloads associated with the independent agencies. Additional funding for travel expenses, dues and subscriptions, and food and beverages has also been added.

**REVENUE**

Internal Service Revenue

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

Miscellaneous Revenue

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

Investment Pool / Interest Earnings

- This revenue was removed for FY 24 due to negative balances in the fund during some months of FY 23.

Transfers from Fund Balance

- Fund balance appropriation in FY 23 has been removed.

**EXPENDITURES**

Salaries

- The net increase in this category is due to 3 positions being added to the department for FY 24, as well as anticipated pay increases to be effective October 1<sup>st</sup>, 2023 related to collective bargaining.

Salary and Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 24.

Pension Costs

- This category includes the FY 24 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

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

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this department by the City's internal service providers, the largest of which include \$402,074 in Computer System Maintenance and Security, \$233,630 in St. James building allocation costs, and \$63,669 in copier consolidation costs.

Insurance Costs and Premiums - Allocations

- This amount represents costs for general liability insurance.

#### Professional and Contractual Services

- This amount includes funding for outside legal counsel, expert witnesses, mediators, and a special counsel pursuant to section 108.505(b).

#### Other Operating Expenses

- This category is made of various small items, the largest of which include \$196,851 in Dues, Subscriptions, and Memberships, \$68,932 in Hardware/Software Maintenance and Licenses, and \$45,000 in court reporter fees. The change in this category is mainly driven by a \$21,851 increase for dues and subscriptions.

#### Supervision Allocation

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

#### Indirect Cost

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

#### Contingencies

- The contingency has been removed for FY 24.

#### **AUTHORIZED POSITION CAP**

Three (3) Attorney I positions were added as part of the budget process. Part-time hours are unchanged.

# Office of the Inspector General

City of Jacksonville, FL  
 FD\_00111 General Fund Operating  
 Department Summary  
 IG:Office of the Inspector General

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>REVENUES</b>					
Charges for Services	0	1	1	0.0%	0
Contribution From Local Units	140,000	145,000	149,050	2.8%	4,050
	<u>140,000</u>	<u>145,001</u>	<u>149,051</u>	<u>2.8%</u>	<u>4,050</u>

<b>EXPENDITURES</b>					
Salaries	922,048	1,061,097	1,062,541	0.1%	1,444
Pension Costs	134,963	192,507	190,411	(1.1%)	(2,096)
Employer Provided Benefits	85,837	95,900	65,406	(31.8%)	(30,494)
Internal Service Charges	195,066	144,102	171,570	19.1%	27,468
Insurance Costs and Premiums - Allocations	4,836	5,186	4,936	(4.8%)	(250)
Professional and Contractual Services	0	2	2,001	99,950.0%	1,999
Other Operating Expenses	23,611	36,883	44,311	20.1%	7,428
Capital Outlay	1,771	1	1	0.0%	0
	<u>1,368,132</u>	<u>1,535,678</u>	<u>1,541,177</u>	<u>0.4%</u>	<u>5,499</u>

<b>AUTHORIZED POSITION CAP</b>		FY 22-23	FY 23-24	CHANGE
		<u>ADOPTED</u>	<u>PROPOSED</u>	
Authorized Positions		12	12	0
Part-Time Hours		0	0	0

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>DIVISION SUMMARY</b>					
Inspector General Office	1,368,132	1,535,678	1,541,177	0.4%	5,499
<b>DEPARTMENT TOTAL</b>	<u>1,368,132</u>	<u>1,535,678</u>	<u>1,541,177</u>	<u>0.4%</u>	<u>5,499</u>

## **OFFICE OF THE INSPECTOR GENERAL GENERAL FUND OPERATING**

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### **BACKGROUND**

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

### **SERVICE LEVELS / ENHANCEMENTS**

Service levels for this Department are unchanged for FY 24. Additional funding of \$2,000 was provided for a new contractual service used in investigations.

### **REVENUE**

#### Contribution From Local Units

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

### **EXPENDITURES**

#### Salaries

- The increase in this category is due to pay increases effective October 1<sup>st</sup>, 2023 related to collective bargaining, however this has been partially offset by reductions due to staff changes as part of normal operations.

#### Pension Costs

- This category includes the FY 24 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

#### Employer Provided Benefits

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

#### Internal Service Charges

- This category includes the estimated internal service billings for the various services provided to this department by the City's internal service providers. The change in this category is driven by several factors, the largest of which is a \$29,417 increase in Office of General Counsel legal services.

#### Insurance Costs and Premiums - Allocations

- This category includes an allocation for general liability insurance.

#### Professional and Contractual Services

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

#### Other Operating Expenses

- This category consists of various small items, the largest of which is \$26,800 for employee travel and training expenses. The net increase in this category is driven mainly by the inclusion of \$7,300 of annual license costs for data analytics software.

### **AUTHORIZED POSITION CAP**

The authorized position cap is unchanged.

# Office of the Sheriff

City of Jacksonville, FL  
 FD\_00111 General Fund Operating  
 Department Summary  
 CR:Corrections

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services	470,506	2,011,336	232,614	(88.4%)	(1,778,722)
Miscellaneous Revenue	789,022	2,660,595	3,077,836	15.7%	417,241
Pension Fund Contributions	157	0	0	0.0%	0
	<u>1,259,685</u>	<u>4,671,931</u>	<u>3,310,450</u>	<u>(29.1%)</u>	<u>(1,361,481)</u>

<b>EXPENDITURES</b>					
Salaries	65,009,987	72,630,830	74,290,266	2.3%	1,659,436
Salary & Benefit Lapse	0	(1,421,390)	(1,696,984)	19.4%	(275,594)
Pension Costs	20,777,099	22,068,179	24,698,997	11.9%	2,630,818
Employer Provided Benefits	11,681,021	13,713,759	13,540,692	(1.3%)	(173,067)
Internal Service Charges	6,900,375	7,177,473	7,370,100	2.7%	192,627
Insurance Costs and Premiums	308	735	735	0.0%	0
Insurance Costs and Premiums - Allocations	444,067	551,078	821,265	49.0%	270,187
Professional and Contractual Services	25,064,497	12,926,852	15,615,556	20.8%	2,688,704
Other Operating Expenses	2,859,490	4,420,587	3,928,776	(11.1%)	(491,811)
Capital Outlay	112,505	6	1	(83.3%)	(5)
	<u>132,849,351</u>	<u>132,068,109</u>	<u>138,569,404</u>	<u>4.9%</u>	<u>6,501,295</u>

<b>AUTHORIZED POSITION CAP</b>		FY 22-23	FY 23-24	CHANGE
		ADOPTED	PROPOSED	
Authorized Positions		848	836	(12)
Part-Time Hours		406,547	370,751	(35,796)

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>DIVISION SUMMARY</b>					
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
<b>DEPARTMENT TOTAL</b>	<u>132,849,351</u>	<u>132,068,109</u>	<u>138,569,404</u>	<u>4.9%</u>	<u>6,501,295</u>

## **JSO: CORRECTIONS GENERAL FUND OPERATING**

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### **BACKGROUND**

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

### **SERVICE LEVELS / ENHANCEMENTS**

Three new civilian positions were added during the budget process to support the department workload. Additional funding was provided for JSO-Corrections employee travel.

### **REVENUE**

#### Charges for Services

- This category includes a variety of revenues. The change in this category is primarily driven by the movement of the home detention fees to the Miscellaneous Revenue category starting in FY 24.

#### Miscellaneous Revenue

- This category includes vending machine commission and miscellaneous sales and charges. The change in this category is due to the movement of home detention fees from the Charges for Services category. While this category is increasing overall, home detention fees revenue has been reduced by \$1.3 million for FY 24.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is mainly due to pay increases effective October 1st, 2023, related to collective bargaining, as well as an increase of \$607,637 in overtime. However, these are somewhat offset by cost reductions 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 and \$162,885 in part time salaries due to a reduction in part-time hours.

#### Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 24.

#### Pension Costs

- This category includes the FY 24 required contribution for the general employees, corrections, and police & fire pension defined benefit plans as well as anticipated general employees and public safety employees defined contribution pension payments.

#### Employer Provided Benefits

- This category includes Medicare taxes, payroll taxes, employee insurance and workers compensation costs. The change in this category is mostly driven by a reduction in Worker's Compensation costs. The change is partially attributable to the reduction in positions.

#### Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this department by the City's internal service providers. The change in this category is due to several factors, the largest of which include increases of \$301,113 in combined building allocation costs, and \$133,960 in radio costs. However, these are somewhat offset by reductions in other expenses within this category, including \$156,415 in computer systems maintenance and security costs and \$108,443 in fleet vehicle replacement costs.

#### Insurance Costs and Premiums

- This category includes costs for non-payroll insurance.

#### Insurance Costs and Premiums - Allocations

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

#### Professional and Contractual Services

- This category includes contracts for inmate health care, security and guard service, inmate food services, inmate transportation services, and the JREC ex-offenders housing services program. The change in this category is mostly driven by an increase of \$2,543,390 in security guard services contract costs. However, the inmate health care contract has been removed and is being placed in a special council contingency.

#### Other Operating Expenses

- This category is made of various items, the largest of which include \$1.12 million in operating supplies and \$631,399 in clothing, uniforms, and safety equipment. The change in this category is due to several factors, the largest of which includes a decrease of \$625,815 in equipment rentals. This is somewhat offset by increases in other accounts, including \$68,886 in fuel oil and gas costs, and \$44,398 in miscellaneous services and charges.

#### **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 reallocation.

City of Jacksonville, FL  
 FD\_00111 General Fund Operating  
 Department Summary  
 SH:Executive Office of the Sheriff

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>	<u>0</u>
<b>EXPENDITURES</b>					
Salaries	3,401,563	3,442,318	4,958,112	44.0%	1,515,794
Salary & Benefit Lapse	0	(29,228)	(55,542)	90.0%	(26,314)
Pension Costs	624,073	614,213	1,120,752	82.5%	506,539
Employer Provided Benefits	387,301	451,795	631,434	39.8%	179,639
Internal Service Charges	1,385,233	2,301,742	2,311,561	0.4%	9,819
Insurance Costs and Premiums - Allocations	155,868	202,374	25,312	(87.5%)	(177,062)
Other Operating Expenses	4,463	0	5,500	0.0%	5,500
Capital Outlay	0	1	1	0.0%	0
Debt Management Fund Repayments	259,250	262,750	115,500	(56.0%)	(147,250)
	<u>6,217,751</u>	<u>7,245,965</u>	<u>9,112,630</u>	<u>25.8%</u>	<u>1,866,665</u>

AUTHORIZED POSITION CAP	FY 22-23	FY 23-24	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	25	44	19
Part-Time Hours	7,088	7,330	242

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>DIVISION SUMMARY</b>					
Administration - Sheriff's Office	6,217,751	7,245,965	9,112,630	25.8%	1,866,665
<b>DEPARTMENT TOTAL</b>	<u>6,217,751</u>	<u>7,245,965</u>	<u>9,112,630</u>	<u>25.8%</u>	<u>1,866,665</u>

## **JSO: EXECUTIVE OFFICE OF THE SHERIFF GENERAL FUND OPERATING**

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### **BACKGROUND**

This Department of JSO provides overall leadership, direction, and management for the agency and, all its employees. The areas of focus include strategy development, community relations, external communications, internal investigations, interagency initiatives, legislative initiatives, and accreditation/inspections.

### **SERVICE LEVELS / ENHANCEMENT**

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

### **EXPENDITURES**

#### Salaries

- The net increase in this category is mainly due to pay increases effective October 1st, 2023, related to collective bargaining, as well as the addition of 19 positions for FY 24 as detailed below in the Authorized Position Cap section. An additional contributing factor to the change in this category is a \$157,600 increase in terminal leave payments.

#### Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 24.

#### Pension Costs

- This category includes the FY 24 required contribution for the general employees, corrections, and police & fire pension defined benefit plans as well as anticipated general employees and public safety employees defined contribution pension payments. A portion of this increase is related to the additional positions.

#### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. A portion of the increase is related to the additional positions.

#### Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this department by the City's internal service providers, the largest of which include \$794,230 in computer system maintenance and security costs, \$704,334 in OGC legal costs, and \$405,239 in copier consolidation costs.

#### Insurance Costs and Premiums - Allocations

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

#### Other Operating Expenses

- This category includes a clothing, cleaning, and shoe transfer allowance.

#### Debt Management Fund Repayments

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

### **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.

City of Jacksonville, FL  
 FD\_00111 General Fund Operating  
 Department Summary  
 IH: Investigations & Homeland Security

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>REVENUES</b>					
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
	<u>1,276,226</u>	<u>961,783</u>	<u>1,140,976</u>	<u>18.6%</u>	<u>179,193</u>
<b>EXPENDITURES</b>					
Salaries	47,155,437	49,704,374	55,433,101	11.5%	5,728,727
Salary & Benefit Lapse	0	(349,603)	(400,116)	14.4%	(50,513)
Pension Costs	26,447,774	26,799,732	31,236,187	16.6%	4,436,455
Employer Provided Benefits	7,897,715	8,933,444	9,693,412	8.5%	759,968
Internal Service Charges	4,694,290	4,363,322	3,997,610	(8.4%)	(365,712)
Insurance Costs and Premiums - Allocations	207,337	230,491	236,496	2.6%	6,005
Professional and Contractual Services	6,600	7,200	6,000	(16.7%)	(1,200)
Other Operating Expenses	1,110,795	2,715,314	2,767,113	1.9%	51,799
Capital Outlay	197,606	3	1	(66.7%)	(2)
	<u>87,717,553</u>	<u>92,404,277</u>	<u>102,969,804</u>	<u>11.4%</u>	<u>10,565,527</u>

<b>AUTHORIZED POSITION CAP</b>		FY 22-23	FY 23-24	CHANGE
		<u>ADOPTED</u>	<u>PROPOSED</u>	
Authorized Positions		495	520	25
Part-Time Hours		24,844	22,346	(2,498)

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>DIVISION SUMMARY</b>					
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
<b>DEPARTMENT TOTAL</b>	<u>87,717,553</u>	<u>92,404,277</u>	<u>102,969,804</u>	<u>11.4%</u>	<u>10,565,527</u>

## **JSO: INVESTIGATIONS & HOMELAND SECURITY GENERAL FUND OPERATING**

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### **BACKGROUND**

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

### **SERVICE LEVELS / ENHANCEMENTS**

Two new positions were added during the 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.

### **REVENUE**

#### Charges for Services

- This category includes a variety of revenues, the largest of which are \$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 overtime reimbursement charges.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is mainly due to pay increases effective October 1st, 2023, related to collective bargaining, as well as an increase of 25 positions for FY 24 as detailed below in the Authorized Position Cap section. An additional contributing factor is an increase of \$2,171,536 in overtime.

#### Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 24.

#### Pension Costs

- This category includes the FY 24 required contribution for the general employees, corrections, and police & fire pension defined benefit plans as well as anticipated general employees and public safety employees defined contribution pension payments. A portion of the increase is related to the additional positions.

#### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The change is being driven by a net increase in worker's compensation insurance costs. A portion of the increase is related to the additional positions.

#### Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this department by the City's internal service providers. The change in this category is due to several factors, the largest of which include decreases of \$294,223 in fleet vehicle replacement costs and \$173,930 in fleet part, oil, and gas charges. These are somewhat offset by a \$155,979 increase in fleet repair, sublet and rental charges.

#### Insurance Costs and Premiums - Allocations

- This category includes costs for general liability insurance and aviation/hull insurance.

#### Professional and Contractual Services

- This category includes various small expenditures for professional services.

#### Other Operating Expenses

- This category consists of various items, the largest of which include \$1,081,102 in rental costs, \$599,285 in repairs and maintenance, \$305,950 in other operating supplies, and \$292,750 in clothing, uniforms, and safety equipment. The change in this category is due to several factors, including increases of \$110,650 in clothing cleaning and shoe transfer allowance costs, \$40,650 in clothing uniforms and safety equipment costs, and \$28,386 in repairs and maintenance costs. These are mostly offset with a reduction of \$158,088 in land and building rental costs.

#### **AUTHORIZED POSITION CAP**

The authorized position cap increased by twenty-five positions: Twenty-three positions were added due to JSO re-allocation, and two new positions were added during the budget process. 2,498 part-time hours were removed due to JSO re-allocation.

City of Jacksonville, FL  
 FD\_00111 General Fund Operating  
 Department Summary  
 PE:Patrol & Enforcement

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services	3,241,347	3,221,162	3,197,324	(0.7%)	(23,838)
Revenue From City Agencies	3,593,124	3,999,091	4,989,546	24.8%	990,455
Fines and Forfeits	24,837	0	0	0.0%	0
Miscellaneous Revenue	4,290,710	3,910,864	3,726,652	(4.7%)	(184,212)
Pension Fund Contributions	250	0	0	0.0%	0
	<u>11,150,268</u>	<u>11,131,117</u>	<u>11,913,522</u>	<u>7.0%</u>	<u>782,405</u>

<b>EXPENDITURES</b>					
Salaries	111,310,956	121,666,009	125,732,302	3.3%	4,066,293
Salary & Benefit Lapse	0	(1,212,287)	(1,630,349)	34.5%	(418,062)
Pension Costs	54,452,404	57,652,088	61,827,144	7.2%	4,175,056
Employer Provided Benefits	20,803,814	23,791,054	24,595,883	3.4%	804,829
Internal Service Charges	21,136,550	20,233,950	22,587,981	11.6%	2,354,031
Insurance Costs and Premiums - Allocations	3,526,179	4,188,729	4,070,300	(2.8%)	(118,429)
Professional and Contractual Services	48,343	51,950	52,450	1.0%	500
Other Operating Expenses	750,782	972,668	1,160,528	19.3%	187,860
Capital Outlay	22,937	3	1	(66.7%)	(2)
	<u>212,051,965</u>	<u>227,344,164</u>	<u>238,396,240</u>	<u>4.9%</u>	<u>11,052,076</u>

AUTHORIZED POSITION CAP	FY 22-23	FY 23-24	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	1,354	1,389	35
Part-Time Hours	135,262	139,428	4,166

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>DIVISION SUMMARY</b>					
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
<b>DEPARTMENT TOTAL</b>	<u>212,051,965</u>	<u>227,344,164</u>	<u>238,396,240</u>	<u>4.9%</u>	<u>11,052,076</u>

## **JSO: PATROL & ENFORCEMENT GENERAL FUND OPERATING**

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### **BACKGROUND**

This Department of JSO provides the first-response emergency police services throughout the jurisdiction. Officers conduct follow-up field investigations, staff six substations, and provide specialized law enforcement services to citizens focusing on problem solving. In addition, these officers perform traffic control, crime prevention, special security services and community outreach. Community outreach efforts focus on crime prevention training to businesses, civic organizations, schools, youth, and neighborhood watch groups.

### **SERVICE LEVELS / ENHANCEMENT**

- Forty 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.
- \$1,753,024 of funding was provided for 26 new patrol SUV pool vehicles.

### **REVENUE**

#### Charges for Services

- This category includes a variety of revenues, the largest of which include \$1.3 million in off-duty reimbursements, \$918,614 in civil income individual revenue, \$337,000 in take home vehicle reimbursement, \$290,918 in reimbursements from independent agencies, and \$215,085 in wrecker application fees.

#### Revenue from City Agencies – Allocations

- This category includes revenue from other city agencies, including \$4.5 million for ASM (formerly SMG) overtime and \$463,937 from the Mayor's Office.

#### Miscellaneous Revenue

- This category houses overtime reimbursement charges.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is mainly due to pay increases effective October 1st, 2023, related to collective bargaining, as well as the net increase of 35 positions and additional part time hours as detailed below in the Authorized Position Cap section.

#### Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 24.

#### Pension Costs

- This category includes the FY 24 required contribution for the general employees, corrections, and police & fire pension defined benefit plans as well as anticipated general employees and public safety employees defined contribution pension payments. A portion of the increase is related to the additional positions.

#### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. A portion of the increase is related to the additional positions.

#### Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this department by the City's internal service providers. The change in this category is mostly due to increases of \$2.5 million in fleet vehicle replacement and \$687,291 in fleet repair, sublet, and rental costs. These were somewhat offset by decreases of \$706,263 in fleet part, oil, and gas costs and \$166,944 in computer system maintenance and security costs.

#### Insurance Costs and Premiums - Allocations

- This category includes costs for general liability insurance, miscellaneous insurance, and aviation/hull insurance.

#### Professional and Contractual Services

- This category houses the veterinarian services contract for JSO animals.

#### Other Operating Expenses

- This category is made of various items, the largest of which include \$640,085 in other operating supplies and \$324,494 in repairs and maintenance. The change in this category is due to several factors, including increases of \$78,736 in repairs and maintenance, \$58,744 in other operating supplies, and \$48,434 in repair and maintenance supplies.

#### **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 due to JSO re-allocation. 4,166 part time hours were added due to JSO re-allocation.

City of Jacksonville, FL  
 FD\_00111 General Fund Operating  
 Department Summary  
 PP:Personnel & Professional Standards

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>REVENUES</b>					
Charges for Services	443,760	524,000	388,000	(26.0%)	(136,000)
Miscellaneous Revenue	41,766	55,600	37,900	(31.8%)	(17,700)
Pension Fund Contributions	77	0	0	0.0%	0
	<u>485,603</u>	<u>579,600</u>	<u>425,900</u>	<u>(26.5%)</u>	<u>(153,700)</u>
<b>EXPENDITURES</b>					
Salaries	15,601,025	16,814,095	18,179,450	8.1%	1,365,355
Salary & Benefit Lapse	0	(1,026,301)	(1,219,518)	18.8%	(193,217)
Pension Costs	6,614,651	6,577,635	7,944,232	20.8%	1,366,597
Employer Provided Benefits	2,204,841	2,652,216	2,743,938	3.5%	91,722
Internal Service Charges	774,681	729,642	957,341	31.2%	227,699
Insurance Costs and Premiums - Allocations	68,266	74,866	75,828	1.3%	962
Professional and Contractual Services	1,007,668	1,254,800	1,307,900	4.2%	53,100
Other Operating Expenses	3,615,579	4,025,353	4,189,053	4.1%	163,700
Capital Outlay	12,973	1	1	0.0%	0
	<u>29,899,685</u>	<u>31,102,307</u>	<u>34,178,225</u>	<u>9.9%</u>	<u>3,075,918</u>

AUTHORIZED POSITION CAP	FY 22-23	FY 23-24	CHANGE
	<u>ADOPTED</u>	<u>PROPOSED</u>	
Authorized Positions	183	204	21
Part-Time Hours	65,099	66,971	1,872

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>DIVISION SUMMARY</b>					
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
<b>DEPARTMENT TOTAL</b>	<u>29,899,685</u>	<u>31,102,307</u>	<u>34,178,225</u>	<u>9.9%</u>	<u>3,075,918</u>

## **JSO: PERSONNEL & PROFESSIONAL STANDARDS GENERAL FUND OPERATING**

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### **BACKGROUND**

This Department of JSO provides human resource planning, recruitment, training, records and standards for police, corrections, and civilian personnel. Works to attract and retain high caliber employees for service to the community. Focuses on employee development to ensure a workforce of qualified, capable, and highly skilled individuals.

### **SERVICE LEVELS / ENHANCEMENTS**

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.

### **REVENUE**

#### Charges for Services

- This category houses criminal justice education revenue.

#### Miscellaneous Revenue

- This category includes miscellaneous services and charges and instructor's fees.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is mainly due to pay increases effective October 1st, 2023 related to collective bargaining, as well as the addition of twenty-one positions and 1,872 part-time hours for FY 24 as detailed below in the Authorized Position Cap section.

#### Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 24.

#### Pension Costs

- This category includes the FY 24 required contribution for the general employees, corrections, and police & fire pension defined benefit plans as well as anticipated general employees and public safety employees defined contribution pension payments. A portion of the increase is related to the additional positions.

#### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. A portion of the increase is related to the additional positions.

#### Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this department by the City's internal service providers. The change in this category is primarily due to an increase of \$307,935 in computer systems maintenance and security costs. This was somewhat offset with decreases of \$61,863 in fleet vehicle replacements costs and \$22,091 in fleet parts, oil, and gas costs.

#### Insurance Costs and Premiums - Allocations

- This category houses general liability insurance costs.

#### Professional and Contractual Services

- This category houses the psychological testing contract for new hires.

#### Other Operating Expenses

- This category consists of various items, the largest of which include \$1.8 million in hardware-software maintenance and licenses, \$1.29 million in combined employee travel and training costs, and \$821,400 in clothing, uniforms, and safety equipment, and \$405,688 in travel expense. The change in this category is due to several factors, the largest of which are increases of \$92,600 in clothing, uniforms, and safety equipment, and \$49,900 in employee training.

#### **AUTHORIZED POSITION CAP**

The authorized position cap increased by twenty-one 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.

City of Jacksonville, FL  
 FD\_00111 General Fund Operating  
 Department Summary  
 PS:Police Services

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>REVENUES</b>					
Charges for Services	2,147,207	1,574,400	1,706,455	8.4%	132,055
Revenue From City Agencies	1,628,734	1,700,332	1,708,764	0.5%	8,432
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	0.0%	0
	<u>4,619,526</u>	<u>3,541,532</u>	<u>3,691,519</u>	<u>4.2%</u>	<u>149,987</u>

<b>EXPENDITURES</b>					
Salaries	19,396,305	21,350,108	22,734,316	6.5%	1,384,208
Salary & Benefit Lapse	0	(919,827)	(1,057,139)	14.9%	(137,312)
Pension Costs	4,487,995	5,214,722	5,954,646	14.2%	739,924
Employer Provided Benefits	2,873,533	3,241,214	3,375,008	4.1%	133,794
Internal Service Charges	5,912,176	4,945,144	6,613,835	33.7%	1,668,691
Insurance Costs and Premiums	2,278	1,435	1,260	(12.2%)	(175)
Insurance Costs and Premiums - Allocations	172,034	180,255	624,652	246.5%	444,397
Professional and Contractual Services	18,801	23,800	24,100	1.3%	300
Other Operating Expenses	13,132,897	15,452,869	16,716,513	8.2%	1,263,644
Capital Outlay	244,811	2	100,501	5,024,950.0%	100,499
Capital Outlay - Debt Funded	642,805	0	0	0.0%	0
	<u>46,883,635</u>	<u>49,489,722</u>	<u>55,087,692</u>	<u>11.3%</u>	<u>5,597,970</u>

<b>AUTHORIZED POSITION CAP</b>		FY 22-23	FY 23-24	CHANGE
		<u>ADOPTED</u>	<u>PROPOSED</u>	
Authorized Positions		348	359	11
Part-Time Hours		39,244	37,996	(1,248)

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>DIVISION SUMMARY</b>					
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
<b>DEPARTMENT TOTAL</b>	<u>46,883,635</u>	<u>49,489,722</u>	<u>55,087,692</u>	<u>11.3%</u>	<u>5,597,970</u>

## **JSO: POLICE SERVICES GENERAL FUND OPERATING**

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### **BACKGROUND**

This Department of JSO provides a wide variety of law enforcement support functions for the agency, including budget development, financial management, communication systems, property and evidence management, supply inventory management, contract services, records and identification services, fleet maintenance, courthouse security, facilities management, and service of process and execution of writs.

### **SERVICE LEVELS / ENHANCEMENTS**

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.

### **REVENUE**

#### Charges for Services

- This category includes a variety of revenues, the largest of which include \$779,500 in sheriff's fines and estreatures, \$366,302 in property room fund revenue, \$332,100 in police reports revenue, and \$167,300 in alarm permit fees. The change in this category is mainly driven by an increase of \$219,202 in property room fund revenue, although this was somewhat offset by a decrease of \$98,300 in sheriff's fines and estreatures.

#### Revenue from City Agencies

- This category houses the 911 emergency user fee fund (SF10701) for reimbursement for call taker salaries.

#### Fines and Forfeits

- This category houses the alarm citations revenue.

#### Miscellaneous Revenue

- This category houses miscellaneous sales and charges revenue.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is mainly due to pay increases effective October 1st, 2023 related to collective bargaining, as well as the addition of eleven positions as detailed below in the Authorized Position Cap section.

#### Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 24

#### Pension Costs

- This category includes the FY 24 required contribution for the general employees, corrections, and police & fire pension defined benefit plans as well as anticipated general employees and public safety employees defined contribution pension payments. A portion of the increase is related to the additional positions.

#### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. A portion of the increase is related to the additional positions.

#### Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this department by the City's internal service providers. The change in this category is primarily driven by an increase of \$1.33 million in one-time ITD replacement costs for FY 24.

#### Insurance Costs and Premiums

- This category includes costs for non-payroll insurance.

#### Insurance Costs and Premiums - Allocations

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

#### Professional and Contractual Services

- This category houses the contract costs for deaf/blind/foreign language interpretation.

#### Other Operating Expenses

- This category consists of various items, the largest of which include \$6.6 million in hardware-software maintenance and licenses, \$3.9 million in clothing, uniforms, and safety equipment, \$1.3 million in lease purchase equipment agreements, \$1.2 million in operating supplies, and \$1.08 million in wireless communication costs. The change in this category is driven by several factors, the largest of which include increases of \$513,537 in hardware-software maintenance and licenses, \$463,778 in clothing, uniforms, and safety equipment, and \$156,800 in repairs and maintenance.

#### 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.

City of Jacksonville, Florida  
 FD\_10701 911 Emergency User Fee  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services	5,875,328	5,064,732	5,482,503	8.2%	417,771
Investment Pool / Interest Earnings	32,371	71,280	165,119	131.6%	93,839
Transfers From Other Funds	8,086	0	0	0.0%	0
Transfers from Fund Balance	0	482,500	1,804,919	274.1%	1,322,419
	<u>5,915,785</u>	<u>5,618,512</u>	<u>7,452,541</u>	<u>32.6%</u>	<u>1,834,029</u>
<b>EXPENDITURES</b>					
Salaries	207,913	239,466	244,798	2.2%	5,332
Pension Costs	119,999	119,593	149,404	24.9%	29,811
Employer Provided Benefits	20,112	23,877	24,746	3.6%	869
Internal Service Charges	22,695	19,926	24,066	20.8%	4,140
Inter-Departmental Billing	1,955,129	2,096,393	2,296,368	9.5%	199,975
Insurance Costs and Premiums - Allocations	1,182	1,152	1,119	(2.9%)	(33)
Other Operating Expenses	1,718,909	2,580,094	3,259,294	26.3%	679,200
Capital Outlay	216,109	482,500	1,397,235	189.6%	914,735
Indirect Cost	55,511	55,511	55,511	0.0%	0
	<u>4,317,559</u>	<u>5,618,512</u>	<u>7,452,541</u>	<u>32.6%</u>	<u>1,834,029</u>

**AUTHORIZED POSITION CAP**

	FY 22-23	FY 23-24	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	5	5	0
Part-Time Hours	0	0	0

## **911 EMERGENCY USER FEE SUBFUND 10701**

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### **BACKGROUND**

Municipal Code Section 111.320: The special revenue fund for the operation of the 911 Emergency Telephone System was established pursuant to Section 365.171 of the Florida Statutes and states “a county may impose a “911” fee to be paid by the local exchange subscribers within its boundaries served by the “911” service.” The fund provides for the maintenance and operations of the system for Duval County, including ADA accessibility. According to Section 365.172 (9) (b) of the Florida Statutes, “all costs directly attributable to the establishment or provision of E911 service and contracting for E911 services are eligible for expenditure of moneys derived from imposition of the fee authorized by this section.” Some of the eligible expenditures include telephone devices and other equipment for the hearing impaired used in the E911 system, hardware, and software for computer-aided dispatch (CAD) systems and integrated CAD systems for that portion of the system used for E911 call taking.

### **SERVICE LEVELS / ENHANCEMENTS**

\$1.4 million in additional funding was provided through fund balance appropriation to replace furniture and equipment in FY 24.

### **REVENUE**

#### Charges for Services

- This category includes fees from landlines, wireless and prepaid cellphones.

#### Investment Pool / Interest Earnings

- This amount represents the anticipated interest earnings for FY 24.

#### Transfers from Fund Balance

- Fund balance is being appropriated to balance the fund.

### **EXPENDITURES**

#### Salaries

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

#### Pension Costs

- This category includes the FY 24 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

#### Employer Provided Benefits

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

#### Internal Service Charges

- This category houses the computer system maintenance and security costs provided to the department.

#### Inter-Departmental Billing

- This category houses the contribution to the Sheriff's Office and the Fire and Rescue Department for call takers' salaries. There is reciprocal revenue in the General Fund budgets for both departments.

#### Insurance Costs and Premiums - Allocations

- This amount includes general liability insurance costs.

#### Other Operating Expenses

- This category consists of various expenditures, the largest of which include \$1.15 million in telephone and telegraph costs, \$866,690 in hardware/software maintenance and licenses, \$615,800 in repairs and maintenance, and \$484,322 in miscellaneous services and charges. The change in this category is driven by several factors, including increases of \$233,500 in telephone and telegraph costs, \$193,469 in hardware-software maintenance and licenses, and \$159,700 in repairs and maintenance.

#### Capital Outlay

- This amount represents funding provided for the replacement of obsolete equipment in FY 24.

#### Indirect Cost

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

#### **AUTHORIZED POSITION CAP**

The authorized position cap is unchanged.

# Parks, Recreation and Community Services

City of Jacksonville, FL  
 FD\_00111 General Fund Operating  
 Department Summary  
 PR:Parks, Recreation & Community Services

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services	223,987	356,500	327,250	(8.2%)	(29,250)
Miscellaneous Revenue	448,367	552,575	527,875	(4.5%)	(24,700)
Pension Fund Contributions	84	0	0	0.0%	0
Investment Pool / Interest Earnings	7,267	0	0	0.0%	0
	<u>679,704</u>	<u>909,075</u>	<u>855,125</u>	<u>(5.9%)</u>	<u>(53,950)</u>

<b>EXPENDITURES</b>					
Salaries	14,357,851	15,820,054	17,316,027	9.5%	1,495,973
Pension Costs	2,873,187	3,097,858	3,840,910	24.0%	743,052
Employer Provided Benefits	2,596,221	2,706,014	2,762,800	2.1%	56,786
Internal Service Charges	9,095,636	10,511,202	10,738,695	2.2%	227,493
Insurance Costs and Premiums - Allocations	1,016,958	1,211,273	1,460,218	20.6%	248,945
Professional and Contractual Services	8,463,999	9,685,682	10,024,968	3.5%	339,286
Other Operating Expenses	6,064,820	6,834,044	7,165,790	4.9%	331,746
Capital Outlay	34,218	3	3	0.0%	0
Grants, Aids & Contributions	0	3,058,132	3,058,132	0.0%	0
	<u>44,502,889</u>	<u>52,924,262</u>	<u>56,367,543</u>	<u>6.5%</u>	<u>3,443,281</u>

<b>AUTHORIZED POSITION CAP</b>		FY 22-23	FY 23-24	CHANGE
		ADOPTED	PROPOSED	
Authorized Positions		260	260	0
Part-Time Hours		300,990	300,990	0

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>DIVISION SUMMARY</b>					
Recreation and Community Programming	25,460,815	28,919,819	31,370,241	8.5%	2,450,422
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 of the Director	2,696,228	3,207,650	3,427,548	6.9%	219,898
Senior Services-Center	2,996,307	6,432,920	6,579,306	2.3%	146,386
Social Services	9,723,239	10,570,266	10,865,153	2.8%	294,887
Sport and Entertainment	869,525	885,521	898,019	1.4%	12,498
<b>DEPARTMENT TOTAL</b>	<u>44,502,889</u>	<u>52,924,262</u>	<u>56,367,543</u>	<u>6.5%</u>	<u>3,443,281</u>

## **PARKS, RECREATION AND COMMUNITY SERVICES GENERAL FUND OPERATING**

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### **BACKGROUND**

The Parks, Recreation and Community Services Department is dedicated to ensuring high quality programs and facilities that will fuel public-private partnerships, champion cultural diversity, inspire well-being, encourage environmental participation, education and create a sense of community for residents in Duval County. It is also responsible for human and social services to the City of Jacksonville, city parks, pools, preserves, marinas, waterfront facilities, and programs targeted specifically towards seniors, victims of crime and the disabled.

### **SERVICE LEVELS / ENHANCEMENTS**

Additional funding of \$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 from organized events, tennis lessons, summer camps and docks. The change in this category is primarily attributable to an expected decrease in revenue from Summer Camps in FY 24.

#### Miscellaneous Revenue

- The category includes revenue from overtime reimbursement, rental of facilities and other miscellaneous charges. The change in this category is primarily attributable to an expected decrease in revenue generated from rental of city facilities in FY 24.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2023 related to collective bargaining, as well as pay increases provided during FY 23.

#### Pension Costs

- This category includes the FY 24 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

#### Employer Provided Benefits

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

#### Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this department by the City's internal service providers. The net increase is driven by several factors, the largest of which include increases of \$176,815 in building maintenance costs, \$113,641 in fleet repair, sublet and rental costs, and \$64,987 in fleet vehicle replacement costs. These were somewhat offset by reductions in other accounts, including \$67,088 in fleet part, oil, and gas costs and \$63,690 in computer system maintenance and security costs.

#### Insurance Costs and Premiums - Allocations

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

#### Professional and Contractual Services

- This category includes funding for various State mandated programs for mental health and substance abuse programs, residential and homeless services, indigent burial program, the operation and management of Hemming Park, the operation and maintenance of the Brentwood Golf Course, janitorial cleaning services at city parks and community and senior centers, and other operation and maintenance services. The change in this category is driven by contractual increases in various accounts, including \$173,343 in professional services, \$87,857 in contractual services, and \$47,706 in security guard service costs.

#### Other Operating Expenses

- This category is made of various expenditures, the largest of which include \$1,481,246 in combined repairs and maintenance costs (including supplies and repairs to building and equipment), \$1,230,853 in state mandated funding for the Baker Act, and \$1,047,974 in rent / mortgage subsidy funding. The net change in this category is due to several factors, the largest of which include increases of \$134,371 in combined repairs and maintenance costs, \$94,000 in other operating supplies, \$50,000 in victim assistance, and \$37,200 in chemicals and drugs for maintaining the City's pools and fountains.

#### Grants, Aids and Contributions

- This is the City's match for the Senior Service Program grant which is listed on 2023-504 Schedule B1b. The grant provides activities and programs that promote healthy living for citizens of Duval County that are 60 years of age and over.

#### **AUTHORIZED POSITION CAP**

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

City of Jacksonville, Florida  
 FD\_00113 Special Events - General Fund  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services	156,600	312,000	312,000	0.0%	0
Miscellaneous Revenue	331,807	413,988	413,988	0.0%	0
Investment Pool / Interest Earnings	8,558	54,799	0	(100.0%)	(54,799)
Transfers From Other Funds	9,181,005	10,200,911	10,594,618	3.9%	393,707
	<b>9,677,970</b>	<b>10,981,698</b>	<b>11,320,606</b>	<b>3.1%</b>	<b>338,908</b>
<b>EXPENDITURES</b>					
Salaries	1,101,969	1,074,565	1,113,481	3.6%	38,916
Salary & Benefit Lapse	0	(10,231)	(11,658)	13.9%	(1,427)
Pension Costs	94,599	113,353	123,098	8.6%	9,745
Employer Provided Benefits	116,424	119,072	119,356	0.2%	284
Internal Service Charges	330,561	408,489	399,417	(2.2%)	(9,072)
Insurance Costs and Premiums - Allocations	56,140	74,704	120,166	60.9%	45,462
Professional and Contractual Services	303,281	254,636	254,636	0.0%	0
Other Operating Expenses	7,685,652	8,292,234	8,547,234	3.1%	255,000
Capital Outlay	0	1	1	0.0%	0
Grants, Aids & Contributions	462,908	654,875	654,875	0.0%	0
	<b>10,151,535</b>	<b>10,981,698</b>	<b>11,320,606</b>	<b>3.1%</b>	<b>338,908</b>

**AUTHORIZED POSITION CAP**

	FY 22-23	FY 23-24	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	13	13	0
Part-Time Hours	4,160	4,160	0

## SPECIAL EVENTS – GENERAL FUND SUBFUND 00113

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### BACKGROUND

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

### SERVICE LEVELS / ENHANCEMENTS

\$250,000 in funding was added for the 2023 HBCU Bethune Cookman vs. Southern University football game. An additional \$100,000 for the Bob Hayes Track Meet has been retained in FY 24, this represents the updated amount for this event hereafter.

### REVENUE

#### Charges for Services

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

#### Miscellaneous Revenue

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

#### Investment Pool / Interest Earnings

- This revenue was removed for FY 24 due to negative balances in the fund during some months of FY 23.

#### Transfers from Other Funds

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

### EXPENDITURES

#### Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2023 related to collective bargaining, as well as pay increases provided during FY 23.

#### Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 24.

#### Pension Costs

- This category includes the FY 24 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

#### Employer Provided Benefits

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

#### Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers, the largest being \$216,208 in computer system maintenance and security costs. The change in this category is driven by many factors, the largest of which include decreases of \$22,813 in copy center costs and \$9,030 in ITD replacements that were removed for FY 24. These were somewhat offset by increases in other accounts, including \$24,597 in computer system maintenance and security costs.

#### Insurance Costs and Premiums - Allocations

- This amount includes miscellaneous insurance and general liability costs.

#### Professional and Contractual Services

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

#### Other Operating Expenses

- This category consists of various items, the largest of which include \$3,712,000 in event contribution costs related to the annual Florida/Georgia Game, \$2,819,685 in miscellaneous services and charges, and \$1,742,760 in equipment rentals for city events and to ensure that contractual seating capacity is met for the annual Florida/Georgia Game. The change in this category is almost entirely driven by the 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 \$470,000 in travel related expenses for the Annual Florida/Georgia game and a \$184,875 contribution for the annual Bob Hayes Invitational track meet.

#### **AUTHORIZED POSITION CAP**

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

City of Jacksonville, Florida  
 FD\_11301 Huguenot Park  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services	921,503	880,000	880,000	0.0%	0
Miscellaneous Revenue	9,753	8,000	8,000	0.0%	0
Investment Pool / Interest Earnings	1,283	3,219	755	(76.5%)	(2,464)
Transfers From Other Funds	79,742	191,096	303,299	58.7%	112,203
	<u>1,012,282</u>	<u>1,082,315</u>	<u>1,192,054</u>	<u>10.1%</u>	<u>109,739</u>
<b>EXPENDITURES</b>					
Salaries	425,363	431,480	490,121	13.6%	58,641
Salary & Benefit Lapse	0	(4,770)	(6,012)	26.0%	(1,242)
Pension Costs	86,642	98,710	128,717	30.4%	30,007
Employer Provided Benefits	87,217	93,499	96,791	3.5%	3,292
Internal Service Charges	217,957	262,659	278,134	5.9%	15,475
Insurance Costs and Premiums - Allocations	8,044	5,760	9,331	62.0%	3,571
Professional and Contractual Services	641	716	716	0.0%	0
Other Operating Expenses	67,540	74,967	74,962	0.0%	(5)
Capital Outlay	0	2	2	0.0%	0
Indirect Cost	119,292	119,292	119,292	0.0%	0
	<u>1,012,697</u>	<u>1,082,315</u>	<u>1,192,054</u>	<u>10.1%</u>	<u>109,739</u>

**AUTHORIZED POSITION CAP**

	FY 22-23	FY 23-24	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	10	10	0
Part-Time Hours	1,529	1,529	0

## HUGUENOT PARK SUBFUND 11301

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### **BACKGROUND**

Section 111.125

The Huguenot Park Trust Fund is funded by revenues generated from entrance fees, miscellaneous sales and camper rentals as well as a subsidy from the General Fund. The code states that expenditures from the trust fund shall be for park maintenance and capital improvements and to offset operating expenses associated with the park.

### **SERVICE LEVELS / ENHANCEMENTS**

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

### **REVENUE**

Charges for Services

- This amount represents estimated revenue for entrance fees, camper rentals and annual passes.

Miscellaneous Revenue

- This category includes estimated revenue for miscellaneous sales and charges and telephone/laundry/ concession commissions.

Investment Pool / Interest Earnings

- This represents anticipated interest earnings for FY 24.

Transfers from Other Funds

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

### **EXPENDITURES**

Salaries

- The increase in this category is due to pay increases effective October 1<sup>st</sup>, 2023 related to collective bargaining, as well as pay increases provided during FY 23.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 24.

Pension Costs

- This category includes the FY 24 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

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

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers, the largest of which include \$92,448 in guard service allocation costs, \$48,630 in citywide building maintenance, and \$40,563 in Computer System Maintenance and Security. The change in this category is primarily driven by increases of \$9,361 in citywide building maintenance and \$5,777 in guard service allocation costs.

Insurance Costs and Premiums - Allocations

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

#### Professional and Contractual Services

- This category includes \$715 for uniform cleaning costs.

#### Other Operating Expenses

- This category includes a variety of items, the largest of which include \$20,850 in repairs and maintenance, \$15,000 in credit card fees, \$10,875 in other operating supplies, and \$10,786 in miscellaneous services and charges.

#### Indirect Cost

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

#### **AUTHORIZED POSITION CAP**

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

City of Jacksonville, Florida  
 FD\_11302 Kathryn A Hanna Park Improvement  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services	2,755,555	2,525,000	2,685,000	6.3%	160,000
Miscellaneous Revenue	117,272	95,450	110,250	15.5%	14,800
Investment Pool / Interest Earnings	8,349	15,380	46,161	200.1%	30,781
Transfers From Other Funds	19,141	0	0	0.0%	0
	<u>2,900,318</u>	<u>2,635,830</u>	<u>2,841,411</u>	<u>7.8%</u>	<u>205,581</u>
<b>EXPENDITURES</b>					
Salaries	699,254	722,799	812,641	12.4%	89,842
Salary & Benefit Lapse	0	(8,120)	(8,945)	10.2%	(825)
Pension Costs	107,897	117,751	142,801	21.3%	25,050
Employer Provided Benefits	159,866	164,669	170,926	3.8%	6,257
Internal Service Charges	610,902	671,514	690,912	2.9%	19,398
Insurance Costs and Premiums - Allocations	46,432	38,504	63,340	64.5%	24,836
Professional and Contractual Services	0	1	1	0.0%	0
Other Operating Expenses	211,130	511,394	510,894	(0.1%)	(500)
Capital Outlay	0	2	2	0.0%	0
Indirect Cost	177,316	177,316	177,316	0.0%	0
Transfers to Other Funds	0	240,000	281,523	17.3%	41,523
	<u>2,012,796</u>	<u>2,635,830</u>	<u>2,841,411</u>	<u>7.8%</u>	<u>205,581</u>
<b>AUTHORIZED POSITION CAP</b>					
		FY 22-23	FY 23-24	CHANGE	
	Authorized Positions	17	17	0	
	Part-Time Hours	3,918	3,918	0	

## **KATHRYN A HANNA PARK IMPROVEMENT SUBFUND 11302**

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### **BACKGROUND**

Section 111.125

The Kathryn A. Hanna Park Maintenance and Improvement Fund was established by Ordinance 1989-67-38 to receive all revenues and interest earned by the City of Jacksonville from admission fees, rentals of equipment, and other funds from activities and events occurring at Hanna Park. The generated revenues are used to offset the expenditures for personnel, operating, and capital outlay.

### **SERVICE LEVELS / ENHANCEMENTS**

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

### **REVENUE**

Charges for Services

- This amount represents estimated revenue for camper rentals, entrance fees and annual passes.

Miscellaneous Revenue

- This amount includes various smaller sources of revenue, the largest of which includes \$85,000 in city facility rental revenue.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 24.

### **EXPENDITURES**

Salaries

- The net increase in this category is due to pay increases effective October 1st, 2023 related to collective bargaining, as well as pay increases provided in FY 23.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 24.

Pension Costs

- This category includes the FY 24 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

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

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers, the largest of which include \$321,015 in allocated utility costs, and \$136,948 in allocated security guard service costs.

Insurance Costs and Premiums - Allocations

- This amount includes general liability and miscellaneous insurance costs.

Other Operating Expenses

- This category includes a variety of items, the largest of which include \$326,327 in repairs and maintenance, \$70,000 in credit card fees, and \$45,000 in miscellaneous services and charges.

Indirect Cost

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

Transfers to Other Funds

- This amount represents a transfer out to the Authorized Capital Project (SF 32111) to fund the CIP project(s):

- Hanna Park: Parking Lot 11 \$281,523

**AUTHORIZED POSITION CAP**

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

City of Jacksonville, Florida  
 FD\_11306 Florida Boater Improvement Program  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services	104,134	115,000	110,000	(4.3%)	(5,000)
Investment Pool / Interest Earnings	152	463	559	20.7%	96
	<u>104,285</u>	<u>115,463</u>	<u>110,559</u>	<u>(4.2%)</u>	<u>(4,904)</u>
<b>EXPENDITURES</b>					
Professional and Contractual Services	123,869	115,463	110,559	(4.2%)	(4,904)
Capital Outlay	2,068	0	0	0.0%	0
	<u>125,937</u>	<u>115,463</u>	<u>110,559</u>	<u>(4.2%)</u>	<u>(4,904)</u>

**AUTHORIZED POSITION CAP**

	FY 22-23	FY 23-24	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	0	0	0
Part-Time Hours	0	0	0

## **FLORIDA BOATER IMPROVEMENT PROGRAM SUBFUND 11306**

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### **BACKGROUND**

Section 110.413 / Florida Statute 328.66

The Florida Boater Improvement Trust Fund was established by Ordinance 1997-804-E to provide boat-related activities (such as recreational channel marking); removal of floating structures deemed a hazard to public safety and health, as well as manatee and marine mammal protection.

### **SERVICE LEVELS / ENHANCEMENTS**

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

### **REVENUE**

Charges for Services

- This amount represents the anticipated FY 24 revenue for boat registration fees.

Investment Pool / Interest Earnings

- This represents an appropriation of existing interest earnings from pooled cash in this all years subfund.

### **EXPENDITURES**

Professional and Contractual Services

- The budgeted amount of \$110,559 will be utilized for expenditures related to repairs to city owned boat ramps, docks, etc.

City of Jacksonville, Florida  
 FD\_11308 Cecil Field Commerce Center  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services	45,095	111,000	85,000	(23.4%)	(26,000)
Miscellaneous Revenue	905	4,500	4,500	0.0%	0
Investment Pool / Interest Earnings	115	0	1,301	0.0%	1,301
Transfers From Other Funds	1,302,467	1,313,736	1,373,180	4.5%	59,444
	<u>1,348,581</u>	<u>1,429,236</u>	<u>1,463,981</u>	<u>2.4%</u>	<u>34,745</u>
<b>EXPENDITURES</b>					
Salaries	409,886	479,010	480,165	0.2%	1,155
Salary & Benefit Lapse	0	(3,035)	(5,483)	80.7%	(2,448)
Pension Costs	69,667	80,136	95,754	19.5%	15,618
Employer Provided Benefits	60,248	60,404	59,311	(1.8%)	(1,093)
Internal Service Charges	73,407	64,236	58,566	(8.8%)	(5,670)
Insurance Costs and Premiums - Allocations	5,578	6,228	33,411	436.5%	27,183
Professional and Contractual Services	540,860	545,926	545,926	0.0%	0
Other Operating Expenses	6,405	16,698	16,698	0.0%	0
Capital Outlay	0	2	2	0.0%	0
Indirect Cost	179,631	179,631	179,631	0.0%	0
	<u>1,345,682</u>	<u>1,429,236</u>	<u>1,463,981</u>	<u>2.4%</u>	<u>34,745</u>

**AUTHORIZED POSITION CAP**

	FY 22-23	FY 23-24	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	6	6	0
Part-Time Hours	24,000	24,000	0

**CECIL FIELD COMMERCE CENTER  
SUBFUND 11308**

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**BACKGROUND**

The Cecil Field Commerce Center includes the community center, aquatics complex, and the athletic complex.

**SERVICE LEVELS / ENHANCEMENTS**

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

**REVENUE**

Charges for Services

- This amount represents estimated revenue for organized event charges, summer camp programming and entrance fees.

Miscellaneous Revenue

- This category includes miscellaneous sales and charges related to aquatic activities and overtime reimbursement charges.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 24.

Transfers from Other Funds

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

**EXPENDITURES**

Salaries

- The net increase in this category is mainly due to pay increases effective October 1st, 2023 related to collective bargaining, although it is somewhat offset by a \$7,010 reduction in overtime.

Salary and Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 24.

Pension Costs

- This category includes the FY 24 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

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

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The net decrease is mainly due to a \$5,894 reduction in computer system maintenance and security costs.

Insurance Costs and Premiums - Allocations

- This amount includes miscellaneous insurance and general liability costs.

Professional and Contractual Services

- This category includes funding for maintenance for utilities, pool, fields, etc. at Cecil and Taye' Brown Regional Park.

#### Other Operating Expenses

- This category consists of various small items, the largest of which include \$7,000 in other operating supplies and \$3,000 in clothing, uniforms and safety equipment, \$2,250 in miscellaneous services and charges, and \$2,000 in office supplies.

#### Indirect Cost

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

#### **AUTHORIZED POSITION CAP**

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

City of Jacksonville, Florida  
 FD\_11312 Cecil Commerce Center  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services	1,260	1,250	1,250	0.0%	0
Miscellaneous Revenue	3,450,222	2,655,756	3,321,726	25.1%	665,970
Investment Pool / Interest Earnings	156,012	112,791	130,850	16.0%	18,059
	<u>3,607,494</u>	<u>2,769,797</u>	<u>3,453,826</u>	<u>24.7%</u>	<u>684,029</u>
<b>EXPENDITURES</b>					
Insurance Costs and Premiums - Allocations	184,110	225,914	297,046	31.5%	71,132
Professional and Contractual Services	1,863,602	2,097,506	2,345,064	11.8%	247,558
Other Operating Expenses	501,050	301,250	247,503	(17.8%)	(53,747)
Debt Management Fund Repayments	0	0	405,000	0.0%	405,000
Supervision Allocation	135,056	141,244	155,330	10.0%	14,086
Indirect Cost	3,883	3,883	3,883	0.0%	0
	<u>2,687,701</u>	<u>2,769,797</u>	<u>3,453,826</u>	<u>24.7%</u>	<u>684,029</u>

AUTHORIZED POSITION CAP		FY 22-23	FY 23-24	CHANGE
		ADOPTED	PROPOSED	
Authorized Positions		0	0	0
Part-Time Hours		0	0	0

## CECIL COMMERCE CENTER SUBFUND 11312

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### **BACKGROUND**

Code Section 111.625

All revenues received or earned by the City from the development and operation of the Cecil Commerce Center (excluding revenues related to an interlocal agreement with the Jacksonville Aviation Authority) are deposited into this trust fund.

### **SERVICE LEVELS / ENHANCEMENTS**

Service levels for this fund are unchanged for FY 24.

### **REVENUE**

#### Jax Citywide Activities

##### Investment Pool / Interest Earnings

- This represents anticipated interest earnings for FY 24.

#### Office of Economic Development

##### Miscellaneous Revenue

- This represents anticipated FY 24 revenue in rental of city facilities and proceeds from the sale of property.

#### Parks, Recreation & Community Services

##### Charges for Services

- This represents the appropriation of existing hunting fee revenue.

### **EXPENDITURES**

#### Jax Citywide Activities

##### Other Operating Expenses

- This category includes funding for various economic development programs including Qualified Target Industry Grants (QTI) and an Economic Development Manufacturing Employer grant (EDME).

#### Office of Economic Development

##### Insurance Costs and Premiums

- This amount includes miscellaneous insurance costs. The increase in this category is mainly driven by an increase in property insurance rates.

#### Professional and Contractual Services

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

#### Supervision Allocation

- This represents the administrative costs of Office of Economic Development staff that spend some of their time with the operations at Cecil Field.

#### Indirect Cost

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

City of Jacksonville, Florida  
 FD\_45102 Equestrian Center-NFES Horse  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Investment Pool / Interest Earnings	557	1,488	2,950	98.3%	1,462
Transfers From Other Funds	465,339	570,421	540,568	(5.2%)	(29,853)
	<u>465,896</u>	<u>571,909</u>	<u>543,518</u>	<u>(5.0%)</u>	<u>(28,391)</u>
<b>EXPENDITURES</b>					
Professional and Contractual Services	477,397	571,909	543,518	(5.0%)	(28,391)
	<u>477,397</u>	<u>571,909</u>	<u>543,518</u>	<u>(5.0%)</u>	<u>(28,391)</u>
<hr/>					
<b>AUTHORIZED POSITION CAP</b>		FY 22-23	FY 23-24	CHANGE	
		ADOPTED	PROPOSED		
Authorized Positions		0	0	0	
Part-Time Hours		0	0	0	
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## **EQUESTRIAN CENTER – NFES HORSE SUBFUND 45102**

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### **BACKGROUND**

Ordinance 2014-331-E transferred the management of the Equestrian Center from SMG to the Northeast Florida Equestrian Society (NFES)/H.O.R.S.E. Therapies, Inc. This subfund houses the City's subsidy to the NEFL equestrian society.

### **SERVICE LEVELS / ENHANCEMENTS**

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

### **REVENUE**

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 24.

Transfers from Other Funds

- Funding from the Taye' Brown Regional trust within subfund 43303 and the General Fund Operating fund (SF 00111) is transferred into this fund to pay the City's subsidy to the NEFL equestrian society.

### **EXPENDITURES**

Professional and Contractual Services

- This amount represents the contractual amount to be paid to the Northeast Florida Equestrian Society to cover the gap between their estimated revenues and estimated expenditures for FY 24.

City of Jacksonville, Florida  
 FD\_46101 Sports Complex CIP  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Bed / Tourist Development Tax	9,154,216	8,813,620	9,976,933	13.2%	1,163,313
Investment Pool / Interest Earnings	32,206	0	0	0.0%	0
	<u>9,186,422</u>	<u>8,813,620</u>	<u>9,976,933</u>	<u>13.2%</u>	<u>1,163,313</u>
<b>EXPENDITURES</b>					
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
	<u>5,944,638</u>	<u>8,813,620</u>	<u>9,976,933</u>	<u>13.2%</u>	<u>1,163,313</u>

**AUTHORIZED POSITION CAP**

	FY 22-23	FY 23-24	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	0	0	0
Part-Time Hours	0	0	0

## **SPORTS COMPLEX CIP SUBFUND 46101**

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### **BACKGROUND**

Municipal Section 111.136

Municipal Section 111.136 mandates that the Convention Development Tax collected pursuant to Chapter 764, be allocated to the Sports Complex Capital Maintenance Enterprise Fund. This fund was established for this purpose. These funds are to be used to construct, extend, enlarge, remodel, repair, improve or maintain the Sports Complex and/or pay the debt service on borrowed funds used for that same purpose. The Sports Complex includes the Municipal Stadium, Veterans Memorial Arena, and the Baseball Stadium.

### **SERVICE LEVELS / ENHANCEMENTS**

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

### **REVENUE**

Bed / Tourist Development Tax

- This represents the anticipated two cent tax levy on lodging for FY 24.

### **EXPENDITURES**

Capital Outlay

- This category contains the remaining balance, after paying debt service, that is put towards projects for FY 24.

Debt Service

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

City of Jacksonville, Florida  
 FD\_47101 City Venues-City  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Bed / Tourist Development Tax	10,091,317	9,600,000	10,940,075	14.0%	1,340,075
Other Taxes	2,000,004	2,000,004	1,333,336	(33.3%)	(666,668)
Charges for Services	143,036	244,170	244,170	0.0%	0
Miscellaneous Revenue	4,683,112	4,693,030	4,716,442	0.5%	23,412
Investment Pool / Interest Earnings	(25,085)	0	0	0.0%	0
Transfers From Other Funds	16,357,521	21,400,200	28,218,047	31.9%	6,817,847
	<b>33,249,905</b>	<b>37,937,404</b>	<b>45,452,070</b>	<b>19.8%</b>	<b>7,514,666</b>
<b>EXPENDITURES</b>					
Internal Service Charges	329,160	334,016	590,719	76.9%	256,703
Insurance Costs and Premiums - Allocations	2,280,297	2,798,062	4,917,200	75.7%	2,119,138
Professional and Contractual Services	(255,642)	867,746	954,101	10.0%	86,355
Other Operating Expenses	5,683,597	5,777,865	8,551,116	48.0%	2,773,251
Capital Outlay	526,709	605,001	605,001	0.0%	0
Debt Service	3,877,853	8,705,759	8,707,375	0.0%	1,616
Payment to Fiscal Agents	(63,749,876)	0	0	0.0%	0
Transfers to Other Funds	17,768,765	18,848,955	21,126,558	12.1%	2,277,603
	<b>(33,539,138)</b>	<b>37,937,404</b>	<b>45,452,070</b>	<b>19.8%</b>	<b>7,514,666</b>
<b>AUTHORIZED POSITION CAP</b>					
		FY 22-23	FY 23-24	CHANGE	
		ADOPTED	PROPOSED		
	Authorized Positions	0	0	0	
	Part-Time Hours	0	0	0	

## **CITY VENUES - CITY SUBFUND 47101**

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### **BACKGROUND**

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

### **SERVICE LEVELS / ENHANCEMENTS**

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

### **REVENUE**

#### Bed / Tourist Development Tax

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

#### Other Taxes

- This budgeted amount represents the anticipated State sales tax rebate.

#### Charges for Services

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

#### Miscellaneous Revenue

- This category includes rental revenue from the Jacksonville Jaguars of \$3,885,242 pursuant to exhibit D of amendment 12 of the contract, \$608,619 in naming rights revenue at the Vystar Veterans Memorial Arena pursuant to 2019-065-E exhibit F, and \$222,581 in rental revenue for the Baseball Grounds pursuant to section 6 of rental agreement.

#### Transfers From Other Funds

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

### **EXPENDITURES**

#### Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this department by the City's internal service providers. The net increase is mainly due to an increase of \$284,428 in ITD replacements costs, although this is somewhat offset by a \$24,655 decrease in computer system maintenance and security costs.

#### Insurance Costs and Premiums - Allocations

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

#### Professional and Contractual Services

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

#### Other Operating Expenses

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

#### Capital Outlay

- This category houses funding for various capital maintenance items at the venues.

Debt Service

- This represents debt service payments for previously funded capital projects which are being transferred to the City Venues – Debt Service fund (SF 47105).

Transfers to Other Funds

- This category contains a \$21,065,696 transfer to the City Venues – ASM fund (SF 47102) to balance up that subfund, and a \$60,862 transfer to the Jacksonville Veterans Memorial trust (SF 11518) pursuant to the naming rights agreement.

City of Jacksonville, Florida  
 FD\_47102 City Venues-ASM  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services	19,083,791	14,453,643	16,806,258	16.3%	2,352,615
Miscellaneous Revenue	10,390,417	9,614,207	10,303,801	7.2%	689,594
Investment Pool / Interest Earnings	1,970	1,000	1,000	0.0%	0
Transfers From Other Funds	17,711,397	18,789,866	21,065,696	12.1%	2,275,830
	<u>47,187,575</u>	<u>42,858,716</u>	<u>48,176,755</u>	<u>12.4%</u>	<u>5,318,039</u>
<b>EXPENDITURES</b>					
Salaries	6,274,484	7,813,282	8,593,665	10.0%	780,383
Pension Costs	143,142	195,331	203,146	4.0%	7,815
Employer Provided Benefits	2,074,542	2,771,413	3,164,889	14.2%	393,476
Insurance Costs and Premiums	852,313	771,677	1,004,382	30.2%	232,705
Professional and Contractual Services	24,338,168	21,082,589	24,946,314	18.3%	3,863,725
Other Operating Expenses	13,284,598	8,594,594	10,264,359	19.4%	1,669,765
Capital Outlay	0	1,629,830	0	(100.0%)	(1,629,830)
	<u>46,967,246</u>	<u>42,858,716</u>	<u>48,176,755</u>	<u>12.4%</u>	<u>5,318,039</u>

**AUTHORIZED POSITION CAP**

	FY 22-23	FY 23-24	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	0	0	0
Part-Time Hours	0	0	0

## **CITY VENUES - ASM SUBFUND 47102**

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### **BACKGROUND**

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

### **SERVICE LEVELS / ENHANCEMENTS**

Additional funding of \$659,008 was provided to add eight positions: five for the Stadium and shared with other areas; two for the Arena; and one for the Ritz Theatre. Additional funding of \$90,000 was provided for staff wage adjustments, \$550,000 was provided for increased repairs & maintenance. \$625,000 in one-time funding was provided for the full replacement of temporary seats at TIAA Bank Field, and \$125,000 was provided for additional counterfeit merchandise security.

### **REVENUE**

#### Charges for Services

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

#### Miscellaneous Revenue

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

#### Investment Pool / Interest Earnings

- This represents ASM's anticipated interest earnings for FY 24.

#### Transfers From Other Funds

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

### **EXPENDITURES**

#### Salaries

#### Pension

#### Employer Provided Benefits

- These categories represent the salary and benefit costs for ASM personnel who operate the City's venues. The increase is partially due to additional funding of \$765,000 provided to add positions and make market-based payroll adjustments.

#### Insurance Costs and Premiums

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

#### Professional and Contractual Services

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

#### Other Operating Expenses

- This category represents a variety of expenditures the largest of which are \$6,736,885 for repairs and maintenance, \$634,742 for event contribution, \$623,732 for other utilities, \$481,500 for garbage collection / sanitation costs, \$423,400 in repair and maintenance supplies, and \$417,000 in telephone and data line costs. The increase in this category is primarily due to a \$1,255,000 increase in repairs and maintenance.

Capital Outlay

- The one-time funding of \$50,000 for a veterans' memorial and \$1,579,830 for the TIAA practice fields provided in FY 23 has been removed.

City of Jacksonville, Florida  
 FD\_47103 Capital Projects-City Venues Surcharge  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services	3,557,465	3,408,592	4,139,445	21.4%	730,853
Miscellaneous Revenue	52,451	54,024	55,645	3.0%	1,621
Investment Pool / Interest Earnings	9,814	0	0	0.0%	0
	<u>3,619,729</u>	<u>3,462,616</u>	<u>4,195,090</u>	<u>21.2%</u>	<u>732,474</u>
<b>EXPENDITURES</b>					
Capital Outlay	2,811,159	3,462,616	4,195,090	21.2%	732,474
	<u>2,811,159</u>	<u>3,462,616</u>	<u>4,195,090</u>	<u>21.2%</u>	<u>732,474</u>

**AUTHORIZED POSITION CAP**

	FY 22-23	FY 23-24	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	0	0	0
Part-Time Hours	0	0	0

## **CAPITAL PROJECTS – CITY VENUES SURCHARGE SUBFUND 47103**

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### **BACKGROUND**

Municipal Section 123.102

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

### **SERVICE LEVELS / ENHANCEMENTS**

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

### **REVENUE**

Charges for Services

- This category includes the estimated ticket surcharges fees collected at the Municipal Stadium, the Veterans Memorial Arena and the Baseball Grounds for FY24.

Miscellaneous Revenue

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

### **EXPENDITURES**

Capital Outlay

- This amount represents the funding available for projects.

City of Jacksonville, Florida  
 FD\_47105 City Venues-Debt Service  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Miscellaneous Revenue	54,399	0	0	0.0%	0
Investment Pool / Interest Earnings	20,746	201,814	221,711	9.9%	19,897
Debt Funding	172,495,764	0	0	0.0%	0
Transfers From Other Funds	9,844,291	2,370,525	2,371,525	0.0%	1,000
Transfer In to Pay Debt Service	12,367,564	44,345,396	47,120,480	6.3%	2,775,084
	<u>194,782,764</u>	<u>46,917,735</u>	<u>49,713,716</u>	<u>6.0%</u>	<u>2,795,981</u>
<b>EXPENDITURES</b>					
Debt Service	1,762,438	0	0	0.0%	0
Fiscal and Other Debt Fees	12,438,441	44,547,210	47,342,191	6.3%	2,794,981
Payment to Fiscal Agents	177,036,375	0	0	0.0%	0
Debt Management Fund Repayments	2,373,525	2,370,525	2,371,525	0.0%	1,000
Transfers to Other Funds	1,893,750	0	0	0.0%	0
	<u>195,504,529</u>	<u>46,917,735</u>	<u>49,713,716</u>	<u>6.0%</u>	<u>2,795,981</u>

**AUTHORIZED POSITION CAP**

	FY 22-23	FY 23-24	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	0	0	0
Part-Time Hours	0	0	0

**CITY VENUES – DEBT SERVICE  
SUBFUND 47105**

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**BACKGROUND**

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

**SERVICE LEVELS / ENHANCEMENTS**

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

**REVENUE**

Investment Pool / Interest Earnings

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

Transfer In to Pay Debt Service

- This represents transfers from the various funds detailed below for the FY 24 anticipated debt service costs. The increase is being driven by increased debt service in the Better Jacksonville Trust fund (SF11001).
  - Better Jacksonville Trust fund \$35,305,175
  - Sports Complex CIP \$3,107,930
  - City Venues – City \$8,707,375

**EXPENDITURES**

Fiscal and Other Debt Fees

- This category houses both the principal and interest costs, which are based upon a repayment schedule that was established at the time the bonds were issued, and any fiscal agent fees, which represent the cost of paying agent and registrar services for the bond issue.

Debt Management Fund Repayments

- This amount represents the FY 24 anticipated debt management fund repayments related to the amphitheater / flex field (ordinance 2015-781-E).

# Planning and Development

**City of Jacksonville, FL  
FD\_00111 General Fund Operating  
Department Summary  
PD: Planning and Development**

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>REVENUES</b>					
Permits and Fees	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	0.0%	0
	<u>2,137,064</u>	<u>1,655,800</u>	<u>1,565,000</u>	<u>(5.5%)</u>	<u>(90,800)</u>
<b>EXPENDITURES</b>					
Salaries	2,318,146	2,436,528	2,603,335	6.8%	166,807
Pension Costs	671,277	673,312	830,633	23.4%	157,321
Employer Provided Benefits	318,643	336,477	353,465	5.0%	16,988
Internal Service Charges	835,989	896,442	928,569	3.6%	32,127
Insurance Costs and Premiums - Allocations	11,874	45,081	24,959	(44.6%)	(20,122)
Professional and Contractual Services	185,136	626,854	623,750	(0.5%)	(3,104)
Other Operating Expenses	73,350	107,737	118,282	9.8%	10,545
Capital Outlay	0	1	1	0.0%	0
Supervision Allocation	(71,796)	(36,131)	(55,735)	54.3%	(19,604)
	<u>4,342,619</u>	<u>5,086,301</u>	<u>5,427,259</u>	<u>6.7%</u>	<u>340,958</u>

<b>AUTHORIZED POSITION CAP</b>		FY 22-23	FY 23-24	CHANGE
		<u>ADOPTED</u>	<u>PROPOSED</u>	
Authorized Positions		34	37	3
Part-Time Hours		5,257	6,297	1,040

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>DIVISION SUMMARY</b>					
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
<b>DEPARTMENT TOTAL</b>	<u>4,342,619</u>	<u>5,086,301</u>	<u>5,427,259</u>	<u>6.7%</u>	<u>340,958</u>

## **PLANNING AND DEVELOPMENT GENERAL FUND OPERATING**

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### **BACKGROUND**

The Planning and Development department manages existing and future development within the City of Jacksonville. Matters pertaining to zoning, the comprehensive plan, concurrency, land use, various trades inspections, and building codes fall within the purview of this department.

### **SERVICE LEVEL / ENHANCEMENTS**

Office of Resiliency:

Three positions were added for FY24. Additional funding of \$35,000 for travel, outreach materials, and strategy printing was provided.

Office of the Director:

Additional funding of \$44,000 for a vehicle was added to visit construction sites.

Community Planning division:

Additional funding of \$4,460 was provided for employee travel to attend conferences.

### **REVENUE**

Permits and Fees

- This category represents revenue from the collection of right-of-way permits. The decrease is reflective of activity experienced in FY 23.

Charges for Services

- This category includes revenue from zoning and rezoning fees and comprehensive / amendment fees. The decrease is reflective of activity experienced in FY 23.

### **EXPENDITURES**

Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2023 related to collective bargaining, as well as the costs for three additional positions as detailed in Authorized Position Cap section. The new positions were assumed to only be filled for the second half of FY 24.

Pension Costs

- This category includes the FY 24 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits

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

Internal Service Charges

- This category includes the estimated internal service billings for the various services provided to this department by the City's internal service providers. The net increase is mainly driven by a \$43,450 increase in ITD computer system maintenance and security costs, and a \$25,259 increase in copy center charges related to resilience program outreach materials and resilience strategy printing. These increases were partially offset by the removal of \$39,862 of IT replacement costs.

Insurance Costs and Premiums – Allocations

- This category includes costs for general liability insurance costs.

#### Professional and Contractual Services

- This category includes funding associated with annual traffic count studies, court reporter services, zoning code update costs, and floodplain review consultants.

#### Other Operating Expenses

- This category includes various small expenses, the largest of which are \$37,366 for employee travel and training, \$21,925 for miscellaneous services and charges, \$20,000 for required public advertising, and \$15,198 for office supplies. The net increase is mainly due to a \$13,265 increase in employee travel and training costs.

#### Supervision Allocation

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

#### **AUTHORIZED POSITION CAP**

During the FY24 budget process, three positions were added at the Office of Resiliency: one (1) Climate Data Manager position, one (1) Resilience Project Coordinator position, and one (1) Administrative Assistant position. 1,040 part-time hours were also added to the Office of Resiliency as part of the budget process.

City of Jacksonville, Florida  
 FD\_10101 Concurrency Management System  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Impact 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
Investment Pool / Interest Earnings	6,157	11,552	35,726	209.3%	24,174
Transfers From Other Funds	9,122	0	0	0.0%	0
	<u>1,157,221</u>	<u>721,552</u>	<u>745,726</u>	<u>3.4%</u>	<u>24,174</u>
<b>EXPENDITURES</b>					
Salaries	258,015	346,424	355,152	2.5%	8,728
Pension Costs	114,349	119,195	142,182	19.3%	22,987
Employer Provided Benefits	41,263	54,205	51,069	(5.8%)	(3,136)
Internal Service Charges	45,395	45,149	40,067	(11.3%)	(5,082)
Insurance Costs and Premiums - Allocations	3,053	1,674	1,632	(2.5%)	(42)
Professional and Contractual Services	0	2	2	0.0%	0
Other Operating Expenses	6,242	24,072	18,198	(24.4%)	(5,874)
Capital Outlay	0	1	1	0.0%	0
Supervision Allocation	29,120	31,348	35,284	12.6%	3,936
Indirect Cost	43,228	43,228	43,228	0.0%	0
Cash Carryover	0	56,254	58,911	4.7%	2,657
	<u>540,665</u>	<u>721,552</u>	<u>745,726</u>	<u>3.4%</u>	<u>24,174</u>
<b>AUTHORIZED POSITION CAP</b>					
		FY 22-23	FY 23-24	CHANGE	
	Authorized Positions	6	6	0	
	Part-Time Hours	0	0	0	

## **CONCURRENCY MANAGEMENT SYSTEM SUBFUND 10101**

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### **BACKGROUND**

The activities within this subfund manage the Concurrency and Mobility Management System (CMMS), which measures the potential impact of a proposed development on the adopted minimum levels of service for all public facilities (except traffic circulation and mass transit). It also manages the collection of mobility fees pertaining to traffic circulation and mass transit public facilities consistent with the 2030 Mobility Plan (as established in the 2030 Comprehensive Plan) when an application for a final development order or final development permit is submitted. The CMMS ensures that the adopted levels of service and performance standards are not degraded by the issuance of a final development order, or a final development permit. It provides the local structure for administering the state law, Chapter 163, Part II, Florida Statutes.

### **SERVICE LEVEL / ENHANCEMENTS**

An additional \$3,000 was provided for cyclist outreach materials, the employee travel and training budget also increased by \$1,280.

### **REVENUE**

#### Impact Fees and Special Assessments

- This category houses the FY 24 anticipated mobility plan management fees.

#### Charges for Services

- This revenue is made up of fees received in connection with applications and extensions, appeals, administration, enforcement, and management of the Concurrency Management System.

#### Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 24.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2023 related to collective bargaining.

#### Pension Costs

- This category includes the FY 24 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

#### Employer Provided Benefits

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

#### Internal Service Charges

- This category includes the estimated internal service billings for the various services provided to this department by the City's internal service providers. The net decrease is mainly driven by the removal of \$2,817 of IT replacements, and a \$2,587 decrease in ITD computer system maintenance and security costs.

#### Insurance Costs and Premiums - Allocations

- This amount includes general liability insurance costs.

#### Other Operating Expenses

- This category is made of various small items, including \$4,650 for employee travel and training, \$3,225 for hardware-software maintenance and licenses, and \$3,123 for miscellaneous services and charges. The decrease in this category is mainly due to the removal of one-time funding of \$13,000 for the department's Mobility Fee Calculator. This decrease was partially offset by the addition of a \$3,000 budget for outreach materials and a \$2,520 increase in miscellaneous services and charges in order to operate bike counters deployed around the City.

#### Supervision Allocation

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

#### Indirect Cost

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

#### Cash Carryover

- The FY 24 estimated excess revenue is placed in a cash carryover, pending future council approved appropriations.

#### **AUTHORIZED POSITION CAP**

The authorized position cap is unchanged.

City of Jacksonville, Florida  
 FD\_15104 Building Inspection  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Permits and Fees	3,229,978	2,414,000	2,437,500	1.0%	23,500
Inspection Fees	18,599,545	16,143,365	15,761,000	(2.4%)	(382,365)
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	63,910	55,500	50,500	(9.0%)	(5,000)
Investment Pool / Interest Earnings	79,780	161,434	445,088	175.7%	283,654
Transfers From Other Funds	291,472	0	0	0.0%	0
Transfers from Fund Balance	0	0	544,733	0.0%	544,733
	<b>25,289,582</b>	<b>21,235,177</b>	<b>21,727,264</b>	<b>2.3%</b>	<b>492,087</b>
<b>EXPENDITURES</b>					
Salaries	10,313,265	10,869,244	11,514,583	5.9%	645,339
Salary & Benefit Lapse	0	(144,354)	(131,417)	(9.0%)	12,937
Pension Costs	2,767,526	2,967,765	3,325,234	12.0%	357,469
Employer Provided Benefits	1,803,909	1,911,655	2,047,300	7.1%	135,645
Internal Service Charges	2,318,462	2,844,901	2,989,614	5.1%	144,713
Insurance Costs and Premiums	490	435	518	19.1%	83
Insurance Costs and Premiums - Allocations	80,087	73,457	111,821	52.2%	38,364
Professional and Contractual Services	491,725	125,001	213,001	70.4%	88,000
Other Operating Expenses	371,348	534,067	606,426	13.5%	72,359
Capital Outlay	7,143	12,002	2	(100.0%)	(12,000)
Supervision Allocation	42,676	4,783	20,451	327.6%	15,668
Indirect Cost	1,029,731	1,029,731	1,029,731	0.0%	0
Transfers to Other Funds	0	750,000	0	(100.0%)	(750,000)
Cash Carryover	0	256,490	0	(100.0%)	(256,490)
	<b>19,226,363</b>	<b>21,235,177</b>	<b>21,727,264</b>	<b>2.3%</b>	<b>492,087</b>
<b>AUTHORIZED POSITION CAP</b>					
		FY 22-23	FY 23-24	CHANGE	
	Authorized Positions	174	178	4	
	Part-Time Hours	6,500	6,500	0	

## **BUILDING INSPECTION SUBFUND 15104**

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### **BACKGROUND**

The Building Inspection fund houses the finances of the Building and Inspection Division within Planning and Development, the activity within Fire and Rescue which deals with new construction fire plans review, and the portion of the Developmental Services Division within Planning and Development that supports new construction. The activities within this fund are responsible for ensuring that existing and future developments and construction comply with the Florida Building Code and local ordinances. Their primary role is to ensure the safety of buildings and related landscapes by performing inspections and enforcing fire, building, electrical, plumbing, mechanical, and other related city codes, as well as performing reviews of various permit applications and examining plans.

### **SERVICE LEVEL / ENHANCEMENTS**

Four positions were added to this fund in FY 24 to manage workloads. Funding of \$396,000 for nine vehicles was included for FY 24—three are associated with the additional positions and six are for supervisors and Division Chiefs when traveling to job sites. A total of \$200,000 was added for renovation projects and furniture replacement. Funding for a drainage review consultant (\$50,000) and a FEMA elevation certificate audit consultant (\$15,000) was also budgeted in FY 24. Funding of \$20,800 for some technology upgrades was added. The employee travel and training budget was also increased by \$5,389 for FY 24.

### **REVENUE**

#### Fire and Rescue - Center

##### Charges for Services

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

##### Fines and Forfeits

- This represents various reinstatement fees.

#### Jax Citywide Activities

##### Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 24.

##### Transfers from Fund Balance

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

#### Planning and Development

##### Permits and Fees

- This category houses the various fees collected by this fund related to construction, including licensed contractor fees, site development review fees and site clearing permit fees.

##### Inspection Fees

- This category houses the various inspection fees collected by this fund related to construction. The largest of which are \$9.4 million in building inspection fees, \$2.2 million in electrical inspection fees and \$2.1 million in plumbing inspection fees. The net decrease is mainly driven by a \$400,000 decrease in budgeted building inspection fees.

##### Charges for Services

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

##### Fines and Forfeits

- This category includes \$326,000 of various reinstatement fees, as well as \$60,000 in code violation fines.

Miscellaneous Revenue

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

**EXPENDITURES**

Fire and Rescue - Center

Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2023 related to collective bargaining as well as the addition of one position in the authorized cap for FY 24.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 24.

Pension Costs

- This category includes the FY 24 required contribution for the general employees / police and fire pension defined benefit plan as well as anticipated general employees and public safety defined contribution pension payments.

Employer Provided Benefits

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

Internal Service Charges

- This category includes the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The net increase is mainly driven by a \$18,323 increase in fleet vehicle replacement and a \$8,860 increase in ITD computer system maintenance and security costs.

Insurance Costs and Premiums - Allocations

- This category includes costs for general liability insurance.

Other Operating Expenses

- This category includes various small items, the largest of which is travel and training of \$6,685.

Indirect Cost

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

Planning and Development

Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2023 related to collective bargaining, as well as the addition of three positions in the authorized cap for FY 24.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 24.

Pension Costs

- This category includes the FY 24 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

#### Employer Provided Benefits

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

#### Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The net increase is driven by a \$274,743 increase in fleet vehicle replacements. This increase was partially offset by a \$165,507 decrease for Office of General Counsel legal services.

#### Insurance Costs and Premiums

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

#### Insurance Costs and Premiums - Allocations

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

#### Professional and Contractual Services

- This category houses funding for private sector plans examining/inspections and design consultations. The increase is driven by the addition of \$50,000 for a drainage review consultant and \$38,000 for design services related to an office buildout for the Development Services division.

#### Other Operating Expenses

- This category includes a variety of expenses, the largest of which are revenue collection fees paid to the Tax Collector of \$185,030, repairs to building and equipment costs of \$150,000, and employee clean clothing allowance of \$40,480. The increase in this category is driven by \$150,000 for a customer area buildout. This was partially offset by the removal of one time items funded in FY 23--\$65,000 in training related to the triennial release of new inspection codes and \$50,000 in repairs to building and equipment for refreshing the carpet, painting, and lobby furnishings.

#### Supervision Allocation

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

#### Indirect Cost

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

### **AUTHORIZED POSITION CAP**

#### Fire and Rescue - Center

One (1) Fire Lieutenant Prevention position was added as part of the budget process.

#### Planning and Development

Three (3) positions were added as part of the budget process – one (1) Building Code Enforcement Assistant Supervisor, one (1) Building Code Enforcement Coordinator, and one (1) Building Inspection Assistant Supervisor. Part-time hours are unchanged.

# Property Appraiser

City of Jacksonville, Florida  
 FD\_00191 Property Appraiser  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services	500,107	482,843	488,954	1.3%	6,111
Miscellaneous Revenue	95	500	0	(100.0%)	(500)
Investment Pool / Interest Earnings	1,970	2,040	23,624	1,058.0%	21,584
Transfers From Other Funds	10,996,786	11,663,253	12,044,594	3.3%	381,341
	<u>11,498,959</u>	<u>12,148,636</u>	<u>12,557,172</u>	<u>3.4%</u>	<u>408,536</u>
<b>EXPENDITURES</b>					
Salaries	6,034,738	6,477,603	6,678,181	3.1%	200,578
Salary & Benefit Lapse	0	(147,429)	(144,295)	(2.1%)	3,134
Pension Costs	1,773,576	1,917,916	2,147,308	12.0%	229,392
Employer Provided Benefits	1,126,781	1,190,355	1,135,256	(4.6%)	(55,099)
Internal Service Charges	1,223,284	1,351,735	1,317,640	(2.5%)	(34,095)
Insurance Costs and Premiums - Allocations	31,240	32,709	37,067	13.3%	4,358
Professional and Contractual Services	571,372	522,085	468,334	(10.3%)	(53,751)
Other Operating Expenses	762,267	803,661	917,680	14.2%	114,019
Capital Outlay	0	1	1	0.0%	0
	<u>11,523,257</u>	<u>12,148,636</u>	<u>12,557,172</u>	<u>3.4%</u>	<u>408,536</u>

<b>AUTHORIZED POSITION CAP</b>		FY 22-23	FY 23-24	CHANGE
		ADOPTED	PROPOSED	
Authorized Positions		113	113	0
Part-Time Hours		6,656	5,408	(1,248)

## **PROPERTY APPRAISER SUBFUND 00191**

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### **BACKGROUND**

The Property Appraiser is a constitutional officer within the consolidated City of Jacksonville. As established in Article 10 of the Jacksonville Charter, the Property Appraiser is responsible for assessing all real and personal property in Duval County. The Property Appraiser's Office is governed by the Florida Statutes and the Jacksonville Municipal Code. Pursuant to Section 193.1142 of the Florida Statutes, the Florida Department of Revenue is responsible for reviewing and approving the Property Appraiser's assessment roll on a yearly basis. However, funding for the Property Appraiser's Office is mainly through a General Fund contribution.

Ordinance 2023-274-E adopted the FY 24 proposed budget for the Property Appraiser. The FY 24 Mayor's proposed budget revised various personnel costs and internal service allocations that were not available when the budget was approved by Council.

### **SERVICE LEVELS/ENHANCEMENTS**

Service levels for this department are unchanged for fiscal year 2023-2024. Additional funding of \$30,000 was provided to replace outdated carpeting and complete bringing the Property Appraiser's office into full ADA compliance. Additional funding of \$15,107 was provided for employees to complete training needed to obtain appraiser certifications.

### **REVENUE**

#### Charges for Services

- This amount represents the FY 24 revenue for fees from the Community Development District, St. Johns River Water Management District, and Florida Inland Navigation District.

#### Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 24.

#### Transfers from Other Funds

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

### **EXPENDITURES**

#### Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2023, related to collective bargaining.

#### Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 24.

#### Pension Costs

- This category includes the FY 24 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

#### Employer Provided Benefits

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

#### Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this department by the City's internal service providers. The change in this category is driven by several factors, the largest of which include decreases of \$49,303 in OGC Legal charges, \$28,803 in fleet vehicle replacement charges and \$10,522 in fleet part, oil and gas charges. These were somewhat offset by increases of \$37,109 in building allocation costs and \$22,802 in computer system maintenance and security costs.

#### Insurance Costs and Premiums - Allocations

- This amount represents the cost of general liability insurance.

#### Professional and Contractual Services

- This category represents funding for multiple expenditures, the largest of which are \$237,000 for the aerial photography contract and \$117,552 in software hosting costs for the land records system. The net decrease is due to a reduction in the aerial photography contract for FY 24.

#### Other Operating Expenses

- This category consists of various items, the largest of which include \$344,448 for Hardware / Software Maintenance and Licenses, \$332,563 for Postage, and \$113,100 for commercial printing. The change in this category is driven by several factors, the largest of which is a \$95,438 increase in Postage due to USPS increased postage rates.

#### **AUTHORIZED POSITION CAP**

There are no changes to the authorized position cap in FY 24. 1,248 Part-time hours were removed for FY 24.

# Public Library

City of Jacksonville, FL  
 FD\_00111 General Fund Operating  
 Department Summary  
 PL:Public Library

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>REVENUES</b>					
Charges for Services	228,041	231,250	238,000	2.9%	6,750
Miscellaneous Revenue	(251,580)	1,500	600	(60.0%)	(900)
Investment Pool / Interest Earnings	1,242	0	0	0.0%	0
	<u>(22,296)</u>	<u>232,750</u>	<u>238,600</u>	<u>2.5%</u>	<u>5,850</u>

<b>EXPENDITURES</b>					
Salaries	15,033,170	16,748,875	17,430,017	4.1%	681,142
Pension Costs	3,106,047	3,366,231	3,805,655	13.1%	439,424
Employer Provided Benefits	2,473,762	2,722,730	2,764,750	1.5%	42,020
Internal Service Charges	4,475,143	5,282,120	7,328,351	38.7%	2,046,231
Insurance Costs and Premiums - Allocations	795,437	1,020,385	1,100,482	7.8%	80,097
Professional and Contractual Services	2,033,723	2,423,041	1,128,925	(53.4%)	(1,294,116)
Other Operating Expenses	998,377	1,413,366	1,521,040	7.6%	107,674
Library Materials	4,422,801	5,598,571	4,644,248	(17.0%)	(954,323)
Capital Outlay	285,414	2	700,004	35,000,100.0%	700,002
Indirect Cost	1,940,560	1,940,560	1,940,560	0.0%	0
	<u>35,564,435</u>	<u>40,515,881</u>	<u>42,364,032</u>	<u>4.6%</u>	<u>1,848,151</u>

<b>AUTHORIZED POSITION CAP</b>		FY 22-23	FY 23-24	CHANGE
		<u>ADOPTED</u>	<u>PROPOSED</u>	
Authorized Positions		311	311	0
Part-Time Hours		185,496	185,496	0

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>DIVISION SUMMARY</b>					
Libraries	35,564,435	40,515,881	42,364,032	4.6%	1,848,151
<b>DEPARTMENT TOTAL</b>	<u>35,564,435</u>	<u>40,515,881</u>	<u>42,364,032</u>	<u>4.6%</u>	<u>1,848,151</u>

## **PUBLIC LIBRARY GENERAL FUND OPERATING**

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### **BACKGROUND**

The Jacksonville Public Library system consists of a main library and twenty regional, community and neighborhood branch libraries. The system services the needs of Duval County as well as neighboring areas including Baker, Clay, Nassau, and St. Johns Counties.

### **SERVICE LEVEL / ENHANCEMENTS**

\$700,000 was provided for the RFID installation at high circulation branches, \$500,000 was provided for additional electronic and physical library materials, \$300,000 was provided for the continuation of improved cleaning at the library's common areas, and \$40,000 was added to provide new home delivery service for the disabled.

### **REVENUE**

#### Charges for Services

- This category includes library fees – internet printing.

#### Miscellaneous Revenue

- This category houses miscellaneous sales revenue and charges.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is driven by promotions and pay increases due to the normal process of running the department, as well as pay increases effective October 1<sup>st</sup>, 2023 related to collective bargaining.

#### Pension Costs

- This category includes the FY 24 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

#### Employer Provided Benefits

- This category includes Medicare tax, payroll taxes, employee health insurance and workers compensation insurance.

#### Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this department by the City's internal service providers. The net increase is mostly driven by the movement of the \$1.0 million janitorial services contract costs from the professional and contractual services category to internal building maintenance expenses, as well as a increase of \$666,729 in ITD replacements costs.

#### Insurance Costs and Premiums - Allocations

- This amount includes general liability and miscellaneous insurance costs.

#### Professional and Contractual Services

- This category includes funding for janitorial services, security guard services, and the distribution of library materials to all library branches including the main library. The change is mostly driven by the movement of the \$1.0 million janitorial services contract costs to the internal service building maintenance charges for FY 24.

#### Other Operating Expenses

- This category is made of various small items and several large expenses, including hardware / software maintenance and licenses of \$762,811, equipment maintenance of \$374,743, and operating supplies of \$183,215.

Library Materials

- This amount represents the funding for FY24 new library materials.

Capital Outlay

- This amount represents the funding for the RFID installation at the high circulation library branches in FY 24.

Indirect Cost

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

**AUTHORIZED POSITION CAP**

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

City of Jacksonville, Florida  
 FD\_15107 Library Conference Facility Trust  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services	0	1	1	0.0%	0
Miscellaneous Revenue	68,540	86,388	174,392	101.9%	88,004
Investment Pool / Interest Earnings	(106)	0	0	0.0%	0
Transfers From Other Funds	3,596	178,721	306,642	71.6%	127,921
	<b>72,030</b>	<b>265,110</b>	<b>481,035</b>	<b>81.4%</b>	<b>215,925</b>
<b>EXPENDITURES</b>					
Salaries	107,693	167,306	190,700	14.0%	23,394
Pension Costs	9,794	18,070	54,391	201.0%	36,321
Employer Provided Benefits	11,272	24,261	36,244	49.4%	11,983
Insurance Costs and Premiums - Allocations	758	815	868	6.5%	53
Professional and Contractual Services	10,891	35,515	29,850	(16.0%)	(5,665)
Other Operating Expenses	14,030	19,143	18,979	(0.9%)	(164)
Library Materials	0	0	1	0.0%	1
Capital Outlay	0	0	150,002	0.0%	150,002
	<b>154,439</b>	<b>265,110</b>	<b>481,035</b>	<b>81.4%</b>	<b>215,925</b>

**AUTHORIZED POSITION CAP**

	FY 22-23	FY 23-24	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	3	3	0
Part-Time Hours	3,328	3,328	0

## **LIBRARY CONFERENCE FACILITY TRUST SUBFUND 15107**

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### **BACKGROUND**

The Library Conference Facility Trust was established per Ordinance 2006-237-E and is governed by Municipal Section 111.830. The Main Library charges a fee for the use of the conference facilities to cover the cost associated with operating and leasing conference facilities for business, recreational and social purposes. This is an all-years fund and as such, during the budget process the amounts budgeted may include de-appropriating unused balances in both expense and revenue from the prior fiscal year. The clean-up of an all-year's fund, as part of the annual budget, may cause negative totals. The upcoming fiscal year budget needs are netted against all year's balances to determine the proposed "changes" to all year's appropriations.

### **SERVICE LEVEL / ENHANCEMENTS**

Additional funding of \$150,000 was provided to refresh and upgrade audio-visual equipment for the library conference facilities in FY24.

### **REVENUE**

#### Miscellaneous Revenue

- This amount represents anticipated revenue in rental fees of city facilities.

#### Transfer from Other Funds

- This amount represents the subsidy from the General Fund Operating (SF00111) to balance up the subfund.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is driven by promotions and pay increases provided during FY 23, as well as pay increases effective October 1st, 2023, related to collective bargaining.

#### Pension Costs

- This category includes the FY 24 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

#### Employer Provided Benefits

- This category includes Medicare tax, employee health insurance and workers compensation insurance costs. The net change is driven by the increase in group hospitalization insurance costs.

#### Insurance Costs and Premiums – Allocations

- This amount represents the general liability insurance cost.

#### Professional and Contractual Services

- This category includes cost for security/guard service. The change is due to the movement of the janitorial services contract cost to the internal service building maintenance costs.

#### Other Operating Expenses

- This category is made of various small items, the largest of which are \$7,000 in repairs and maintenance, \$5,997 in hardware-software maintenance and licenses, and \$5,000 in advertising and promotion.

#### Capital Outlay

- The funding in this category is for the refreshment and upgrade of audio-visual equipment for the library conference facilities in FY24.

**AUTHORIZED POSITION CAP**

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

# Public Works

**City of Jacksonville, FL  
FD\_00111 General Fund Operating  
Department Summary  
PW:Public Works**

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>REVENUES</b>					
Permits and Fees	4,000	0	2,000	0.0%	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
	<u><b>6,991,644</b></u>	<u><b>6,792,355</b></u>	<u><b>7,329,549</b></u>	<u><b>7.9%</b></u>	<u><b>537,194</b></u>

<b>EXPENDITURES</b>					
Salaries	10,924,294	11,513,234	12,507,949	8.6%	994,715
Pension Costs	3,526,696	3,481,446	4,380,830	25.8%	899,384
Employer Provided Benefits	2,251,017	2,319,319	2,337,446	0.8%	18,127
Internal Service Charges	5,466,047	6,155,200	6,247,923	1.5%	92,723
Insurance Costs and Premiums - Allocations	3,181,791	2,831,009	2,873,989	1.5%	42,980
Professional and Contractual Services	12,332,024	14,226,303	25,260,932	77.6%	11,034,629
Other Operating Expenses	13,798,745	16,000,573	16,042,506	0.3%	41,933
Capital Outlay	286,374	200,002	200,002	0.0%	0
Grants, Aids & Contributions	75,000	0	0	0.0%	0
Supervision Allocation	(20,130)	551	(1,088)	(297.5%)	(1,639)
	<u><b>51,821,858</b></u>	<u><b>56,727,637</b></u>	<u><b>69,850,489</b></u>	<u><b>23.1%</b></u>	<u><b>13,122,852</b></u>

<b>AUTHORIZED POSITION CAP</b>		FY 22-23	FY 23-24	CHANGE
		<u>ADOPTED</u>	<u>PROPOSED</u>	
Authorized Positions		298	295	(3)
Part-Time Hours		3,746	3,746	0

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>DIVISION SUMMARY</b>					
Engineering and Construction Management	3,533,009	3,573,772	3,787,840	6.0%	214,068
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	11,466,525	10.7%	1,106,672
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
<b>DEPARTMENT TOTAL</b>	<u><b>51,821,858</b></u>	<u><b>56,727,637</b></u>	<u><b>69,850,489</b></u>	<u><b>23.1%</b></u>	<u><b>13,122,852</b></u>

## **PUBLIC WORKS GENERAL FUND OPERATING**

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### **BACKGROUND**

The Public Works Department consists of the Office of the Director and seven other Divisions: Engineering and Construction Management, Mowing and Landscape Maintenance, Public Buildings, Real Estate, Right of Way and Stormwater Maintenance, Solid Waste, and Traffic Engineering.

The Engineering and Construction Management Division's primary responsibility is to plan and design public works projects. The Mowing and Landscape Maintenance Division maintains landscape, including grass, trees, other vegetation and irrigation. The Division also manages all City-wide mowing contracts for City and State rights-of-way. The Public Buildings Division provides security, custodial, maintenance and repair services for all public buildings; the entire activity is housed in an internal service fund. The Real Estate Division manages the financial aspects of the City's real estate holdings in terms of acquisition, appraisals, disposition, inventories, and usage assessments. Right-of-Way and Stormwater Maintenance Division plans and builds streets, highways and drainage facilities. The Solid Waste Division activities within the General Fund Operating fund monitor and collect litter and illegal dumping along streets and public rights-of-way. The Traffic Engineering Division installs, maintains and regulates all street markings, signs, signals and other traffic control devices on city-owned roadways.

### **SERVICE LEVELS / ENHANCEMENTS**

\$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 \$217,150 was provided to purchase a vertical mower. Three positions were moved to other departments as detailed in Authorized Position Cap section.

### **REVENUE**

#### Permits and Fees

- This represents the fees for cell tower applications.

#### Intergovernmental Revenue

- This represents anticipated funding from the Florida Department of Transportation (FDOT) for mowing, litter removal and tree-trimming on public rights-of-way on State roads.

#### Charges for Services

- This category includes funding for various signage and street services, road and street closure fees, and engineering services charged to federal and independent agencies.

#### Miscellaneous Revenue

- The bulk of this category is for reimbursements from the FDOT for maintenance of traffic signals (\$3,454,384) and streetlights (\$3,077,529) on State roads.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is due to pay increases effective October 1<sup>st</sup>, 2023, related to collective bargaining, as well as pay increases provided during FY 23.

#### Pension Costs

- This category includes the FY 24 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments. The increase is mainly due to an increase of \$615,322 for defined benefit plan costs.

#### Employer Provided Benefits

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

#### Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. Including \$1.72 million for computer systems maintenance & security, \$1.39 million for combined fleet part, oil & gas, as well as fleet repairs, sublet and rental costs, and \$1.23 million for fleet vehicle replacement.

#### Insurance Costs and Premium - Allocations

- This amount includes general liability and miscellaneous insurance costs.

#### Professional and Contractual Services

- This category includes funding for various engineering miscellaneous services, right of way mowing and landscaping maintenance, hazard tree service, real estate appraisals and traffic maintenance and studies. The change in this category is mainly due to an increase of \$11.15 million in contractual expenses for mowing and landscaping maintenance.

#### Other Operating Expenses

- This category is made of various small items and several large expenditures, the largest of which include \$13.8 million for streetlight electricity, \$443,085 for operating supplies, and \$397,423 for repair and maintenance supplies. The change in this category is driven by several factors, the largest of which is an increase of \$1,808,515 in electricity costs. This is mostly offset by the removal of FY 23 one-time funding of \$1,546,000 for downtown improvement.

#### Capital Outlay

- Funding has been set aside to fund the purchase and installation of street lighting infrastructure.

#### Supervision Allocation

- This amount represents administrative costs allocated from the Engineering and Construction Management Division for various capital projects and costs allocated from the Solid Waste enterprise fund to the Solid Waste General Fund Operating fund activities.

#### **AUTHORIZED POSITION CAP**

One (1) position was transferred to JFRD during FY 23. Two (2) positions were transferred to Mayor's Office as part of the budget process. Part-time hours remain unchanged.

City of Jacksonville, Florida  
 FD\_10402 Local Option Half Cent Transportation  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Local Option Sales Tax	123,997,790	120,990,501	138,009,541	14.1%	17,019,040
Investment Pool / Interest Earnings	65,774	0	0	0.0%	0
	<u>124,063,565</u>	<u>120,990,501</u>	<u>138,009,541</u>	<u>14.1%</u>	<u>17,019,040</u>
<b>EXPENDITURES</b>					
Grants, Aids & Contributions	129,382,745	120,990,501	138,009,541	14.1%	17,019,040
	<u>129,382,745</u>	<u>120,990,501</u>	<u>138,009,541</u>	<u>14.1%</u>	<u>17,019,040</u>

**AUTHORIZED POSITION CAP**

	FY 22-23	FY 23-24	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	0	0	0
Part-Time Hours	0	0	0

## **LOCAL OPTION HALF CENT TRANSPORTATION SUBFUND 10402**

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### **BACKGROUND**

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**

Local Option Sales Tax

- The budgeted amount represents the revenues estimated to be generated from the local option half-cent sales tax.

### **EXPENDITURES**

Grants Aids & Contributions

- The local option half-cent sales tax for transportation is a pass-through to the JTA. The funding will be used to make debt service payments and support mass transit operations.

City of Jacksonville, Florida  
 FD\_15304 Tree Protection & Related Expenditures  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services	474,262	0	0	0.0%	0
Miscellaneous Revenue	4,771,046	520,768	530,506	1.9%	9,738
Investment Pool / Interest Earnings	108,563	0	0	0.0%	0
Transfers From Other Funds	2,212	0	0	0.0%	0
Transfers from Fund Balance	6,000,000	0	0	0.0%	0
	<b>11,356,083</b>	<b>520,768</b>	<b>530,506</b>	<b>1.9%</b>	<b>9,738</b>
<b>EXPENDITURES</b>					
Salaries	56,537	65,334	70,315	7.6%	4,981
Pension Costs	6,784	7,840	8,438	7.6%	598
Employer Provided Benefits	12,522	11,210	15,362	37.0%	4,152
Insurance Costs and Premiums - Allocations	329	320	327	2.2%	7
Other Operating Expenses	3,831,525	436,064	436,064	0.0%	0
	<b>3,907,697</b>	<b>520,768</b>	<b>530,506</b>	<b>1.9%</b>	<b>9,738</b>

**AUTHORIZED POSITION CAP**

	FY 22-23	FY 23-24	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	1	1	0
Part-Time Hours	0	0	0

## **TREE PROTECTION AND RELATED EXPENDITURES SUBFUND 15304**

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### **BACKGROUND**

#### Section 111.760

The City of Jacksonville's Tree Protection and Related Expenditures Trust Fund provides that protected trees are required to be conserved during the clearing of land for development purposes wherever and whenever reasonably possible. To the extent that protected trees are lost or destroyed, developers mitigate their loss or destruction by planting replacement trees or by paying a monetary contribution to the fund. All monetary contributions are to be used exclusively for the planting or replanting of mitigation trees, and for their maintenance, along the public rights-of-way and on public lands within Duval County. Pursuant to Municipal Code Section 111.760 the amount appropriated from these funds for tree maintenance in any fiscal year cannot exceed twenty-five percent of the budgeted amounts for tree maintenance within the Public Works Department.

### **SERVICE LEVELS / ENHANCEMENTS**

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

### **REVENUES**

#### Miscellaneous Revenue

- This category represents the appropriation of available revenue to balance the fund.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is due to pay increases effective October 1<sup>st</sup>, 2023 related to collective bargaining, as well as pay increases provided during FY 23.

#### Pension Costs

- This category includes the FY 24 required contribution for the anticipated general employees defined contribution pension payments.

#### Employer Provided Benefits

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

#### Insurance Costs and Premiums – Allocations

- This amount includes general liability insurance costs.

#### Other Operating Expenses

- This category includes \$435,924 of funding in trust fund authorized expenditures, which represents the value of 25% of the budgeted tree maintenance funding within various Public Works activities, as well as \$140 for clothing / cleaning allowance.

### **AUTHORIZED POSITION CAP**

The authorized position cap is unchanged.

**City of Jacksonville, Florida**  
**FD\_43101 Solid Waste Disposal**  
**Fund Summary**

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Franchise Fees	12,532,436	11,556,630	14,290,905	23.7%	2,734,275
Charges for Services	29,459,182	28,289,582	28,222,425	(0.2%)	(67,157)
Solid Waste - Stormwater User Fees	42,486,949	42,159,738	42,849,355	1.6%	689,617
Revenue From City Agencies	149,761	119,258	145,948	22.4%	26,690
Fines and Forfeits	6,782	2,500	5,000	100.0%	2,500
Miscellaneous Revenue	1,472,372	3,153,935	1,371,345	(56.5%)	(1,782,590)
Pension Fund Contributions	54	0	0	0.0%	0
Investment Pool / Interest Earnings	130,018	368,789	791,811	114.7%	423,022
Transfers From Other Funds	159,744	0	0	0.0%	0
General Fund Loan	13,840,267	29,245,486	57,250,426	95.8%	28,004,940
	<b>100,237,565</b>	<b>114,895,918</b>	<b>144,927,215</b>	<b>26.1%</b>	<b>30,031,297</b>
<b>EXPENDITURES</b>					
Salaries	6,663,204	6,697,367	6,925,378	3.4%	228,011
Salary & Benefit Lapse	0	(199,645)	(213,111)	6.7%	(13,466)
Pension Costs	1,260,211	1,567,041	1,826,858	16.6%	259,817
Employer Provided Benefits	1,224,828	1,427,305	1,384,362	(3.0%)	(42,943)
Internal Service Charges	4,835,402	4,588,141	5,872,087	28.0%	1,283,946
Insurance Costs and Premiums - Allocations	183,967	429,936	348,760	(18.9%)	(81,176)
Professional and Contractual Services	56,358,010	63,261,366	82,341,636	30.2%	19,080,270
Other Operating Expenses	12,325,397	13,305,558	13,546,475	1.8%	240,917
Capital Outlay	0	1	1	0.0%	0
Debt Management Fund Repayments	2,718,485	2,559,546	2,923,389	14.2%	363,843
Supervision Allocation	(290,007)	(310,155)	(321,171)	3.6%	(11,016)
Indirect Cost	2,623,590	2,623,590	2,623,590	0.0%	0
Transfers to Other Funds	35,269,394	1,605,600	1,923,475	19.8%	317,875
Repayment of General Fund Loan	9,590,202	17,340,267	25,745,486	48.5%	8,405,219
	<b>132,762,682</b>	<b>114,895,918</b>	<b>144,927,215</b>	<b>26.1%</b>	<b>30,031,297</b>

**AUTHORIZED POSITION CAP**

	FY 22-23	FY 23-24	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	116	116	0
Part-Time Hours	4,300	4,300	0

## **SOLID WASTE DISPOSAL SUBFUND 43101**

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### **BACKGROUND**

Municipal Code Chapter 382

The Solid Waste Disposal subfund accounts for solid waste disposal operations, including the collection of household and commercial waste, yard debris, recyclables and disposal activities most notably at the Trail Ridge landfill. It is comprised of multiple activities that include Collection Administration, Downtown Collection, Residential Collection and Disposal Operations.

### **SERVICE LEVELS / ENHANCEMENTS**

One-time funding of \$1.2 million was provided for the purchase of three garbage collection trucks.

### **REVENUE**

Franchise Fees

- This category represents residential and non-residential franchise fees anticipated in FY 24.

Charges for Services

- This category is made of various fees and charges, the largest of which are commercial tipping fees of \$11.9 million, residential tipping fees of \$7.6 million and internal host fees of \$4.3 million.

Solid Waste / Stormwater User Fees

- The revenue in this category is from anticipated Solid Waste user fees, discounts, uncollectibles and late fees.

Revenue From City Agencies

- This amount represents costs billed to City departments for the tonnage of litter and waste dumped at Trail Ridge Landfill.

Fines and Forfeits

- This amount represents the revenue from code violation fines.

Miscellaneous Revenue

- This category includes funding for the sale of recyclable products and miscellaneous sales and charges.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 24.

General Fund Loan

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

### **EXPENDITURES**

Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2023 related to collective bargaining.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 24.

#### Pension Costs

- This category includes the FY 24 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments. The change in this category is mainly attributable to a \$184,291 increase in defined benefit plan cost.

#### Employer Provided Benefits

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

#### Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The change in this category is mainly driven by a \$981,055 increase in fleet vehicle replacement for the purchase of new garbage collection trucks, and a \$347,520 increase in fleet repairs, sublet and rentals.

#### Insurance Costs and Premiums - Allocations

- This amount includes general liability and miscellaneous insurance costs.

#### Professional and Contractual Services

- This category includes expenditures for the garbage hauler contracts of \$58.7 million, hauler fuel costs of \$5.15 million, processing of recyclable materials of \$2.75 million, and the operation of the Trail Ridge landfill of \$15.6 million. The increase in this category is mainly due to an increase in the hauler contracts.

#### Other Operating Expenses

- This category is made of various small expenditures and several large items the largest of which include \$11.97 million in landfill charges and \$1.13 million in miscellaneous services and charges.

#### Debt Management Fund Repayments

- This category represents principal and interest payments for previously funded capital projects.

#### Supervision Allocation

- This represents administrative costs within Solid Waste Disposal fund (SF 43101) that are allocated to General Fund Operating fund (SF 00111) activities.

#### Indirect Cost

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

#### Transfers to Other Funds

- This amount represents a loan payment to the General Fund Operating fund (SF 00111) pursuant to Ordinance 2018-458-E.

#### Repayment of General Fund Loan

- This amount represents the repayment of the General Fund loan from FY 23.

#### **AUTHORIZED POSITION CAP**

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

City of Jacksonville, Florida  
 FD\_43102 Contamination Assessment  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services	414,926	383,146	420,130	9.7%	36,984
Investment Pool / Interest Earnings	10,202	0	0	0.0%	0
	<u>425,127</u>	<u>383,146</u>	<u>420,130</u>	<u>9.7%</u>	<u>36,984</u>
<b>EXPENDITURES</b>					
Internal Service Charges	2,023	26,905	4,275	(84.1%)	(22,630)
Professional and Contractual Services	24,325	119,775	119,775	0.0%	0
Other Operating Expenses	0	12,800	12,800	0.0%	0
Cash Carryover	0	223,666	283,280	26.7%	59,614
	<u>26,347</u>	<u>383,146</u>	<u>420,130</u>	<u>9.7%</u>	<u>36,984</u>

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AUTHORIZED POSITION CAP		FY 22-23	FY 23-24	CHANGE
		ADOPTED	PROPOSED	
Authorized Positions		0	0	0
Part-Time Hours		0	0	0

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## **CONTAMINATION ASSESSMENT SUBFUND 43102**

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### **BACKGROUND**

Municipal Code Section 380.404(a)(1)

A Resource Recovery Fee is applied to each Class I and III ton deposited at the Trail Ridge (City-owned) landfill, and Class III tons deposited at the Old Kings Road (private) landfill. Resource Recovery Fees are categorized as either internal or external host fees dependent upon the relevance to Class I and III tonnage, respectively. Both host fees are assessed at the rate of \$0.24 per ton and are used for assessment and remediation of contamination at closed landfills.

### **SERVICE LEVELS / ENHANCEMENTS**

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

### **REVENUE**

Charges for Services

- This represents internal and external host fees driven by the amount of tonnage received at Trail Ridge Landfill.

### **EXPENDITURES**

Internal Service Charges

- This category includes funding for OGC legal allocation.

Professional and Contractual Services

- This category represents expenditures for semi-annual groundwater sampling, contamination assessment reports and other required reports for the Florida Department of Environmental Protection.

Other Operating Expenses

- This category represents expenditures including \$10,000 in miscellaneous services and charges used for permits, debris disposal and engineering services, \$2,500 in repairs and maintenance, and \$300 in operating supplies.

Cash Carryover

- The FY 24 estimated revenues over expenses is being placed in a cash carryover, pending future council approved appropriations for remediation activities.

City of Jacksonville, Florida  
 FD\_43103 Landfill Closure  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services	3,363,883	3,174,482	3,231,724	1.8%	57,242
Investment Pool / Interest Earnings	(1,086,582)	0	0	0.0%	0
	<u>2,277,301</u>	<u>3,174,482</u>	<u>3,231,724</u>	<u>1.8%</u>	<u>57,242</u>
<b>EXPENDITURES</b>					
Salaries	213,014	247,079	247,205	0.1%	126
Pension Costs	630	0	5,900	0.0%	5,900
Employer Provided Benefits	56,327	63,414	62,689	(1.1%)	(725)
Internal Service Charges	8,428	7,626	8,432	10.6%	806
Insurance Costs and Premiums - Allocations	1,092	1,179	1,129	(4.2%)	(50)
Professional and Contractual Services	44,032	144,150	66,210	(54.1%)	(77,940)
Other Operating Expenses	722,122	1,752,182	1,845,332	5.3%	93,150
Capital Outlay	0	2	2	0.0%	0
Cash Carryover	0	958,850	994,825	3.8%	35,975
	<u>1,045,646</u>	<u>3,174,482</u>	<u>3,231,724</u>	<u>1.8%</u>	<u>57,242</u>

**AUTHORIZED POSITION CAP**

	FY 22-23	FY 23-24	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	0	0	0
Part-Time Hours	0	0	0

## **LANDFILL CLOSURE SUBFUND 43103**

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### **BACKGROUND**

Municipal Code Section 380.404(a)(2)

The Landfill Closure Subfund was established to provide for the closure and post closure costs of the North, East, and Trail Ridge landfills. A Resource Recovery Fee (internal and external host fees) provides funding for this purpose at the rate of \$2.11 per Class I and Class III tons deposited at the Trail Ridge (City-owned) landfill and \$1.98 per Class III tons deposited at the Old Kings Road (private) landfill.

### **SERVICE LEVELS / ENHANCEMENTS**

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

### **REVENUE**

Charges for Services

- This represents internal and external host fees driven by increased tonnage received at Trail Ridge Landfill.

### **EXPENDITURES**

Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2023 related to collective bargaining.

Pension Costs

- This category includes the FY 24 required contribution for general employees defined contribution pension payments.

Employer Provided Benefits

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

Internal Services Charges

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

Insurance Costs and Premium - Allocations

- This amount includes general liability insurance costs.

Professional and Contractual Services

- This category represents expenditures for semi-annual groundwater monitoring, sampling, and other post-closure activities at the East and North landfills.

Other Operating Expenses

- This category is made up of various expenditures, the largest of which is \$1.65 million in miscellaneous services and charges.

Cash Carryover

- The FY 24 estimated revenues over expenses are being placed in a cash carryover, pending future council approved appropriations for assessment activities.

City of Jacksonville, Florida  
 FD\_43301 Solid Waste Facilities Mitigation  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services	238,051	235,293	229,417	(2.5%)	(5,876)
Investment Pool / Interest Earnings	6,935	16,061	28,365	76.6%	12,304
Transfers from Fund Balance	7,794	0	0	0.0%	0
	<u>252,780</u>	<u>251,354</u>	<u>257,782</u>	<u>2.6%</u>	<u>6,428</u>
<b>EXPENDITURES</b>					
Grants, Aids & Contributions	225,393	0	0	0.0%	0
Transfers to Other Funds	258,209	0	0	0.0%	0
Cash Carryover	0	251,354	257,782	2.6%	6,428
	<u>483,602</u>	<u>251,354</u>	<u>257,782</u>	<u>2.6%</u>	<u>6,428</u>

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AUTHORIZED POSITION CAP		FY 22-23	FY 23-24	CHANGE
		ADOPTED	PROPOSED	
Authorized Positions		0	0	0
Part-Time Hours		0	0	0

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## **SOLID WASTE FACILITIES MITIGATION SUBFUND 43301**

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### **BACKGROUND**

Municipal Code Section 380.404(a)(3)(i)

The Solid Waste Facilities Mitigation Subfund was established to mitigate property concerns in areas surrounding Class I landfills. A Resource Recovery Fee (Internal Host Fee) of \$0.25 is applied to each Class I ton deposited at the Trail Ridge landfill. Ordinance 2007-739-E authorized a 50/50 sharing of the Internal Host Fee between Class I mitigation activities and the Taye Brown Regional Park Improvement District. Mitigation projects are determined pursuant to the City of Jacksonville's Municipal Code, Chapter 380, Part 4.

### **SERVICE LEVELS / ENHANCEMENTS**

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

### **REVENUE**

Charges for Services

- This represents internal host fees driven by tonnage received at Trail Ridge Landfill.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 24.

### **EXPENDITURES**

Cash Carryover

- The FY 24 estimated revenue is being placed in a cash carryover, pending future council approved appropriations for mitigation activities.

City of Jacksonville, Florida  
 FD\_43302 Solid Waste Class III Mitigation  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services	383,610	323,421	411,964	27.4%	88,543
Investment Pool / Interest Earnings	5,288	11,110	31,772	186.0%	20,662
	<u>388,899</u>	<u>334,531</u>	<u>443,736</u>	<u>32.6%</u>	<u>109,205</u>
<b>EXPENDITURES</b>					
Cash Carryover	0	334,531	443,736	32.6%	109,205
	<u>0</u>	<u>334,531</u>	<u>443,736</u>	<u>32.6%</u>	<u>109,205</u>

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AUTHORIZED POSITION CAP		FY 22-23	FY 23-24	CHANGE
		ADOPTED	PROPOSED	
Authorized Positions		0	0	0
Part-Time Hours		0	0	0

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## **SOLID WASTE CLASS III MITIGATION SUBFUND 43302**

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### **BACKGROUND**

Municipal Code Section 380.404(a)(3)(ii)

This subfund was established to mitigate concerns in areas surrounding Class III Disposal Sites (private construction and demolition debris landfills). External Host Fees (formerly resource recovery) are generated by a recovery fee of \$0.50 per Class III ton processed at the private landfills. Mitigation projects are determined pursuant to the City of Jacksonville's Municipal Code, chapter 380, Part 4, and funding is approved by Council.

### **SERVICE LEVELS / ENHANCEMENTS**

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

### **REVENUE**

Charges for Services

- This represents external host fees that are driven by the tonnage estimated to be received at private facilities/landfills (Class III).

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 24.

### **EXPENDITURES**

Cash Carryover

- The FY 24 estimated revenue is being placed in a cash carryover, pending future council approved appropriations for mitigation activities.

City of Jacksonville, Florida  
 FD\_43303 SW Facilities Mitigation Projects  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services	238,051	235,293	229,417	(2.5%)	(5,876)
Investment Pool / Interest Earnings	349	0	4,591	0.0%	4,591
Transfers From Other Funds	258,209	0	0	0.0%	0
	<u>496,609</u>	<u>235,293</u>	<u>234,008</u>	<u>(0.5%)</u>	<u>(1,285)</u>
<b>EXPENDITURES</b>					
Transfers to Other Funds	210,192	235,293	234,008	(0.5%)	(1,285)
	<u>210,192</u>	<u>235,293</u>	<u>234,008</u>	<u>(0.5%)</u>	<u>(1,285)</u>

**AUTHORIZED POSITION CAP**

	FY 22-23	FY 23-24	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	0	0	0
Part-Time Hours	0	0	0

## **SOLID WASTE FACILITIES MITIGATION PROJECTS SUBFUND 43303**

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### **BACKGROUND**

The Solid Waste Mitigation Capital Projects Subfund was established to record and account for capital projects attributed to Class I landfill mitigation capital projects as well as to provide a separate subfund to isolate the Taye Brown Regional Park Improvement District's share of Internal Host Fees collected at the Trail Ridge Landfill, and associated investment earnings, from general mitigation activities.

The subfund also serves as the Taye Brown Regional Park Improvement Trust Fund, a permanent, on-going trust fund of the City of Jacksonville. The subfund is authorized to accept Council appropriations, gifts, fees, and other types of donations.

### **SERVICE LEVELS / ENHANCEMENTS**

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

### **REVENUE**

Charges for Services

- This represents the internal host fee revenue needed to cover the FY 24 contract cost for the Northeast Florida Equestrian Society to run the Equestrian Center.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 24.

### **EXPENDITURES**

Transfers to Other Funds

- This is the City's cost to support the operating cost of a contract with Northeast Florida Equestrian Society to run the Equestrian Center. This category shows the funding movement from this fund to the Equestrian Center fund (SF 45102).

City of Jacksonville, Florida  
 FD\_44101 Stormwater Service  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Solid Waste - Stormwater User Fees	32,787,534	33,274,365	33,637,871	1.1%	363,506
Investment Pool / Interest Earnings	148,412	275,920	241,433	(12.5%)	(34,487)
Transfers From Other Funds	60,533	0	0	0.0%	0
	<b><u>32,996,479</u></b>	<b><u>33,550,285</u></b>	<b><u>33,879,304</u></b>	<b><u>1.0%</u></b>	<b><u>329,019</u></b>
<b>EXPENDITURES</b>					
Salaries	4,922,052	5,897,765	6,735,628	14.2%	837,863
Pension Costs	754,026	697,390	909,501	30.4%	212,111
Employer Provided Benefits	1,264,926	1,507,593	1,512,111	0.3%	4,518
Internal Service Charges	3,528,182	3,999,904	4,312,445	7.8%	312,541
Insurance Costs and Premiums - Allocations	93,164	67,348	56,782	(15.7%)	(10,566)
Professional and Contractual Services	6,981,477	7,373,278	7,422,341	0.7%	49,063
Other Operating Expenses	613,039	530,819	574,706	8.3%	43,887
Capital Outlay	3,172	2	2	0.0%	0
Debt Management Fund Repayments	426,840	831,797	477,086	(42.6%)	(354,711)
Indirect Cost	658,005	658,005	658,005	0.0%	0
Transfers to Other Funds	10,762,013	11,986,384	11,220,697	(6.4%)	(765,687)
	<b><u>30,006,896</u></b>	<b><u>33,550,285</u></b>	<b><u>33,879,304</u></b>	<b><u>1.0%</u></b>	<b><u>329,019</u></b>

**AUTHORIZED POSITION CAP**

	FY 22-23	FY 23-24	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	53	53	0
Part-Time Hours	0	0	0

## **STORMWATER SERVICE SUBFUND 44101**

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### **BACKGROUND**

Municipal Code Chapter 754.107(a)

The Stormwater Services fund provides a dedicated funding source (through the Stormwater fee) and operating budget for various Departments including Neighborhood and Public Works. The Environmental Quality Division manages a portion of the Stormwater Management System Program and is responsible for inspections of illicit connections to drainage systems, inspections of high priority industries, and surface water quality monitoring. The Public Works Department is responsible for completing various flood and drainage mitigation projects, cleaning canals and ditches, addressing stormwater treatment issues, maintaining collection and pumping systems, as well as stormwater treatment facilities (ponds).

### **SERVICE LEVELS / ENHANCEMENTS**

Public Works:

One-time funding of \$590,000 was provided to purchase two street sweeper vehicles.

### **REVENUE**

#### Public Works

Solid Waste / Stormwater User Fees

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

#### Jax Citywide Activities

Investment Pool / Interest Earnings

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

### **EXPENDITURES**

#### Jax Citywide Activities

Debt Management Fund Repayments

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

Transfers to Other Funds

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

#### Neighborhoods

Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2023 related to collective bargaining.

Pension Costs

- This category includes the FY 24 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

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

Internal Service Charges

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

#### Indirect Cost

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

#### Public Works

##### Salaries

- The net increase in this category is due to pay increases effective October 1<sup>st</sup>, 2023 related to collective bargaining, as well as pay increases provided during FY 23.

##### Pension Costs

- This category includes the FY 24 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

##### Employer Provided Benefits

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

##### Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The change in this category is due to several factors, the largest of which includes an increase of \$446,143 in fleet vehicle replacement. However, this is somewhat offset by reductions in other expenditures in this category.

##### Insurance Costs and Premiums

- This amount represents cost for general liability insurance.

##### Professional and Contractual Services

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

##### Other Operating Expenses

- This category is made of various small and large expenditures, the largest of which include \$323,902 in repairs and maintenance and \$90,000 in equipment rentals. The change in this category is almost entirely due to an increase in repair and maintenance supplies.

#### Indirect Cost

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

#### **AUTHORIZED POSITION CAP**

The authorized position cap is unchanged.

**City of Jacksonville, Florida**  
**FD\_54101 Public Building Allocations**  
**Fund Summary**

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Internal Service Revenue	48,057,402	55,304,983	58,575,686	5.9%	3,270,703
Miscellaneous Revenue	176,046	190,814	196,742	3.1%	5,928
Investment Pool / Interest Earnings	34,020	88,992	151,263	70.0%	62,271
Transfers From Other Funds	98,574	0	0	0.0%	0
Transfers from Fund Balance	0	227,030	250,000	10.1%	22,970
	<b>48,366,042</b>	<b>55,811,819</b>	<b>59,173,691</b>	<b>6.0%</b>	<b>3,361,872</b>
<b>EXPENDITURES</b>					
Salaries	3,165,885	3,629,693	3,788,332	4.4%	158,639
Salary & Benefit Lapse	0	(80,587)	(98,663)	22.4%	(18,076)
Pension Costs	780,116	760,761	782,562	2.9%	21,801
Employer Provided Benefits	654,151	700,250	693,079	(1.0%)	(7,171)
Internal Service Charges	10,854,949	12,628,535	12,376,112	(2.0%)	(252,423)
Inter-Departmental Billing	31,487	40,000	40,000	0.0%	0
Insurance Costs and Premiums - Allocations	2,178,550	2,666,520	3,023,738	13.4%	357,218
Professional and Contractual Services	8,024,621	8,605,585	10,580,693	23.0%	1,975,108
Other Operating Expenses	20,640,390	23,352,563	24,563,165	5.2%	1,210,602
Capital Outlay	76,030	22,192	26,627	20.0%	4,435
Indirect Cost	1,162,749	1,162,749	1,162,749	0.0%	0
Transfers to Other Funds	2,320,489	2,323,558	2,145,954	(7.6%)	(177,604)
Cash Carryover	0	0	89,343	0.0%	89,343
	<b>49,889,417</b>	<b>55,811,819</b>	<b>59,173,691</b>	<b>6.0%</b>	<b>3,361,872</b>

**AUTHORIZED POSITION CAP**

	FY 22-23	FY 23-24	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	61	61	0
Part-Time Hours	0	0	0

## PUBLIC BUILDING ALLOCATIONS SUBFUND 54101

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### **BACKGROUND**

This internal service fund accumulates and allocates the cost of the daily operation, maintenance, utilities, and security for all public buildings. The costs are billed to the building occupants based on occupied square footage.

### **SERVICE LEVELS / ENHANCEMENTS**

FY24 enhancements include \$300,000 to the Library for improved cleaning of Library common areas, lobbies, carpets and restrooms, \$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**

#### Internal Service Revenue

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

#### Miscellaneous Revenue

- This amount represents the tenant revenue for non-City occupants of city buildings.

#### Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 24.

#### Transfers from Fund Balance

- Fund balance is being appropriation to fund the \$250,000 for the emergency funds authorized in 2022-504 section 11.9.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2023 related to collective bargaining.

#### Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 24.

#### Pension Costs

- This category includes the FY 24 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

#### Employer Provided Benefits

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

#### Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The change is driven by a \$456,061 decrease in citywide building maintenance allocations which is offset somewhat by a \$367,389 increase in the utilities allocation.

#### Inter-Departmental Billing

- This category contains the billings from Fire and Rescue to perform fire inspections at City buildings.

#### Insurance Costs and Premiums - Allocations

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

#### Professional and Contractual Services

- This amount includes most of the city's security guard contracts, alarm service contracts, cleaning and janitorial contracts, and other maintenance contract agreements. The net increase is mainly due to the movement of \$1,500,094 for the library janitorial / cleaning contract to public building and a \$235,929 increase in security guard contract costs.

#### Other Operating Expenses

- This category is made of various small items and several large expenditures including electricity of \$12,168,664, water and sewer of \$4,702,874, chilled water of \$3,420,468, and repairs and maintenance, including supplies, of \$3,642,744. The change is due to increases in electricity costs of \$799,537 and repairs and maintenance of \$180,241.

#### Capital Outlay

- Capital funding has been provided to replace automated external defibrillators at various city buildings.

#### Indirect Cost

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

#### Transfers to Other Funds

- This represents a transfer from this fund to the General Fund Operating fund (SF 00111) to pay the debt service costs for the Ed Ball and the Haverty's buildings.

#### Cash Carryover

- The repayment to the subfund for the FY23 use of the emergency repairs funding by the Medical Examiner's office has been placed in a cash carryover to replenish the fund balance.

#### **AUTHORIZED POSITION CAP**

The authorized full-time and part-time cap is unchanged.

# Supervisor of Elections

City of Jacksonville, FL  
 FD\_00111 General Fund Operating  
 Department Summary  
 SE:Supervisor of Elections

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>REVENUES</b>					
Miscellaneous Revenue	144,371	45,000	142,248	216.1%	97,248
	<u>144,371</u>	<u>45,000</u>	<u>142,248</u>	<u>216.1%</u>	<u>97,248</u>
<b>EXPENDITURES</b>					
Salaries	4,939,386	6,164,455	5,978,817	(3.0%)	(185,638)
Pension Costs	466,954	485,781	697,125	43.5%	211,344
Employer Provided Benefits	363,228	344,635	353,608	2.6%	8,973
Internal Service Charges	687,545	670,990	743,600	10.8%	72,610
Insurance Costs and Premiums - Allocations	44,808	60,055	60,425	0.6%	370
Professional and Contractual Services	21,359	77,526	54,675	(29.5%)	(22,851)
Other Operating Expenses	2,769,207	3,318,562	2,833,993	(14.6%)	(484,569)
Capital Outlay	2,086,304	825,002	419,301	(49.2%)	(405,701)
	<u>11,378,791</u>	<u>11,947,006</u>	<u>11,141,544</u>	<u>(6.7%)</u>	<u>(805,462)</u>

<b>AUTHORIZED POSITION CAP</b>		FY 22-23	FY 23-24	CHANGE
		<u>ADOPTED</u>	<u>PROPOSED</u>	
Authorized Positions		32	32	0
Part-Time Hours		268,080	228,704	(39,376)

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>DIVISION SUMMARY</b>					
Elections	7,104,844	8,056,570	6,546,048	(18.7%)	(1,510,522)
Registration	4,273,947	3,890,436	4,595,496	18.1%	705,060
<b>DEPARTMENT TOTAL</b>	<u>11,378,791</u>	<u>11,947,006</u>	<u>11,141,544</u>	<u>(6.7%)</u>	<u>(805,462)</u>

# SUPERVISOR OF ELECTIONS GENERAL FUND OPERATING

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## **BACKGROUND**

The Supervisor of Elections Office registers all voters in Duval County, educates voters on State and local laws and how to vote, staffs early voting sites and the call center, processes absentee ballots, and conducts State and local elections of Duval County in accordance with the elections laws of Florida. There will be two county-wide elections held during FY 24, compared to three elections held during FY 23.

## **SERVICE LEVELS / ENHANCEMENTS**

There will be two county-wide elections held during FY 24, compared to three elections held during FY 23. One-time funding of \$419,300 was provided to upgrade voting machines and printers, \$381,632 was provided to increase the number of various staff for elections, and \$186,161 was provided to increase various part-time staff flat rates.

## **REVENUE**

### Miscellaneous Revenue

- This category houses miscellaneous revenues such as petition fees.

## **EXPENDITURES**

### Salaries

- The net decrease in this category is mainly due to a decrease of \$453,101 for part-time salaries due to the decreased number of elections in FY 24. However, this is somewhat offset by increases of \$135,066 in permanent and probationary salaries due to pay increases effective October 1st, 2023 related to collective bargaining, and \$130,874 in overtime salaries.

### Pension Costs

- This category includes the FY 24 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The change in this category is mainly due to the increased group hospitalization insurance expenses.

### Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this department by the City's internal service providers. The change in this category is driven by several factors, the largest of which includes increases of \$48,929 in computer system maintenance and security costs and \$37,243 in building maintenance costs. These were somewhat offset by smaller decreases in several other expenditures in this category.

### Insurance Costs and Premiums - Allocations

- This category includes general liability and miscellaneous insurance costs.

### Professional and Contractual Services

- This category includes \$49,474 for security/guard services and \$5,200 for janitorial services related to the elections to be held in FY 24.

### Other Operating Expenses

- This category houses various expenses, the largest of which include \$950,333 in postage and printing, \$660,627 in hardware/software licensing & maintenance, \$354,250 in building rental costs, and \$306,191 in operating supplies. The net decrease in this category is driven by the reduction in the number of elections from FY 23 to FY 24.

Capital Outlay

- Capital funding of \$419,301 is provided to fund the purchase of ExpressVote ballot marking devices and printers.

**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.

# Tax Collector

City of Jacksonville, Florida  
 FD\_00193 Tax Collector  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Permits and Fees	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	15,390	4,000	4,500	12.5%	500
Investment Pool / Interest Earnings	478,117	0	0	0.0%	0
Other Sources	1,484,499	0	0	0.0%	0
Transfers From Other Funds	10,347,220	12,483,183	14,143,140	13.3%	1,659,957
	<b>23,032,645</b>	<b>23,473,971</b>	<b>24,946,545</b>	<b>6.3%</b>	<b>1,472,574</b>
<b>EXPENDITURES</b>					
Salaries	11,614,368	13,235,877	13,424,618	1.4%	188,741
Salary & Benefit Lapse	0	(286,795)	(313,116)	9.2%	(26,321)
Pension Costs	2,354,904	2,721,700	3,318,857	21.9%	597,157
Employer Provided Benefits	2,040,843	2,191,658	2,197,312	0.3%	5,654
Internal Service Charges	2,579,736	2,758,068	2,842,379	3.1%	84,311
Insurance Costs and Premiums	408	2,500	2,500	0.0%	0
Insurance Costs and Premiums - Allocations	73,382	101,956	339,819	233.3%	237,863
Professional and Contractual Services	215,217	255,001	276,633	8.5%	21,632
Other Operating Expenses	3,743,459	2,494,005	2,707,542	8.6%	213,537
Capital Outlay	1,161,368	1	150,001	15,000,000.0%	150,000
Capital Outlay - Debt Funded	1,484,499	0	0	0.0%	0
	<b>25,268,184</b>	<b>23,473,971</b>	<b>24,946,545</b>	<b>6.3%</b>	<b>1,472,574</b>

<b>AUTHORIZED POSITION CAP</b>		FY 22-23	FY 23-24	CHANGE
		ADOPTED	PROPOSED	
Authorized Positions		254	254	0
Part-Time Hours		70,122	70,122	0

## **TAX COLLECTOR SUBFUND 00193**

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### **BACKGROUND**

The Tax Collector's budget includes funding for three divisions identified as branch agencies, current and delinquent taxes, and supervision and general collection. There are nine branches and one satellite office which process various transactions such as property and local business taxes, driver's license services and fast title services.

### **SERVICE LEVEL / ENHANCEMENTS**

Additional funding of \$30,000 was provided for the replacement of the flooring at Hogan Street branch location, and \$150,000 was provided for the replacement of obsolete coin and currency machines in FY 24. Additional funding was also provided for employee travel and training.

### **REVENUE**

#### Permits and Fees

- This amount represents the collection fees for JEA permits.

#### Charges for Services

- This category includes a variety of taxes and fees, the largest of which include \$3.08 million in form 100 and 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 to 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 by 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 subsidy from the General Fund Operating fund (SF 00111) to balance up the subfund.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is primarily driven by pay increases effective October 1st, 2023, related to collective bargaining. However, this is somewhat offset by a decrease of \$117,376 in overtime.

#### Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 24.

#### Pension Costs

- This category includes the FY 24 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

#### Employer Provided Benefits

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

#### Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The change in this category is due to several factors, the largest of which include increases of \$95,901 in computer systems maintenance and security, and \$25,374 in building maintenance allocation costs. These are somewhat offset by decreases in other accounts in this category, the largest of which is \$51,659 in ITD replacement costs.

#### Insurance Costs and Premiums

- This amount includes non-payroll insurance and bond costs.

#### Insurance Costs and Premiums - Allocations

- This amount includes general liability insurance costs.

#### Professional and Contractual Services

- This category includes funding for mail/lockbox processing of taxes and renewals, printing of tax bills and renewals and armored car pick-up and delivery. The change in this category is entirely due to a \$21,632 increase in contractual services.

#### Other Operating Expenses

- This category consists of various small items and several large items, the largest of which include \$1,319,105 in rental costs, \$767,600 in postage, \$205,446 in hardware-software maintenance and licenses, and \$180,000 in office supplies. The change in this category is due to several factors, the largest of which include increases of \$138,176 in hardware-software maintenance and licenses, \$30,000 in repairs and maintenance costs, and \$20,889 in rental costs.

#### Capital Outlay

- The funding in this category is for the replacement of obsolete coin and currency machines in FY 24.

#### **AUTHORIZED POSITION CAP**

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

Judicial

Courts

Clerk of the Court

Office of State's Attorney

Public Defender's

City of Jacksonville, FL  
 FD\_00111 General Fund Operating  
 Department Summary  
 CO:Courts

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>REVENUES</b>					
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>	<u>0</u>
<b>EXPENDITURES</b>					
Salaries	209,201	214,420	208,941	(2.6%)	(5,479)
Pension Costs	25,104	25,733	25,074	(2.6%)	(659)
Employer Provided Benefits	27,263	26,510	31,921	20.4%	5,411
Internal Service Charges	4,112,985	5,265,761	5,754,365	9.3%	488,604
Insurance Costs and Premiums - Allocations	19,212	9,825	7,588	(22.8%)	(2,237)
Professional and Contractual Services	48,031	1,000	750	(25.0%)	(250)
Other Operating Expenses	133,643	236,821	215,336	(9.1%)	(21,485)
Capital Outlay	0	1	1	0.0%	0
Capital Outlay - Debt Funded	346,666	0	0	0.0%	0
Debt Management Fund Repayments	<u>0</u>	<u>91,300</u>	<u>394,388</u>	<u>332.0%</u>	<u>303,088</u>
	<u><b>4,922,105</b></u>	<u><b>5,871,371</b></u>	<u><b>6,638,364</b></u>	<u><b>13.1%</b></u>	<u><b>766,993</b></u>

AUTHORIZED POSITION CAP	FY 22-23	FY 23-24	CHANGE
	<u>ADOPTED</u>	<u>PROPOSED</u>	
Authorized Positions	3	3	0
Part-Time Hours	0	0	0

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>DIVISION SUMMARY</b>					
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	<u>380</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>	<u>0</u>
<b>DEPARTMENT TOTAL</b>	<u><b>4,922,105</b></u>	<u><b>5,871,371</b></u>	<u><b>6,638,364</b></u>	<u><b>13.1%</b></u>	<u><b>766,993</b></u>

## **COURTS GENERAL FUND OPERATING**

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### **BACKGROUND**

The Courts' budget includes the Circuit Court and County Court expenses exclusive of the cost of Judges and other State employees. Certain costs associated with the operation of the Court Administrator's Office are also included in this budget. Per Florida Statute 29.008, the County is responsible for providing facilities, maintenance, utilities, security, and communications to the Courts.

### **SERVICE LEVELS / ENHANCEMENTS**

Additional funding of \$34,375 was provided for furniture replacement. Additional funding of \$26,000 was provided for supplies, dues and subscriptions, and training costs due to associated cost increases.

### **EXPENDITURES**

#### Salaries

- This category includes pay increases effective October 1<sup>st</sup>, 2023 related to collective bargaining. The decrease in this category is due to staffing changes during FY 23.

#### Pension Costs

- This category includes the FY 24 anticipated general employees defined contribution pension payments.

#### Employer Provided Benefits

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

#### Internal Service Charges

- This category includes all of the estimated non-technology internal service billings for the various services provided to this State agency by the City's internal service providers. Public Building costs associated with the Courthouse Complex, which increased \$573,789, accounts for \$4,912,248 of the total budget in this category. This is somewhat offset by decreases in other accounts, the largest being a decrease of \$76,638 in computer system maintenance and security costs.

#### Insurance Costs and Premiums - Allocations

- This amount includes general liability and miscellaneous insurance costs.

#### Other Operating Expenses

- This category consists of various small items, the largest of which are repairs and maintenance of \$66,569, furniture and equipment under \$1,000 of \$34,375, and membership dues of \$34,362. The net decrease in this category is due to the removal of \$44,785 in one-time funding from FY 23 to replace attorney and bailiff chairs and courtroom podiums. This is offset by various small increases among various accounts including \$10,000 increases in other operating supplies and training expenses, respectively.

#### Debt Management Fund Repayments

- This represents both the principal and interest costs related to the audio / visual equipment replacement project at the Courthouse Complex.

### **AUTHORIZED POSITION CAP**

The authorized position cap is unchanged.

City of Jacksonville, Florida  
 FD\_15202 Court Cost Courthouse Trust Fund  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services	3,014,080	2,870,070	2,274,755	(20.7%)	(595,315)
Investment Pool / Interest Earnings	5,934	0	0	0.0%	0
	<u>3,020,014</u>	<u>2,870,070</u>	<u>2,274,755</u>	<u>(20.7%)</u>	<u>(595,315)</u>
<b>EXPENDITURES</b>					
Internal Service Charges	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)
	<u>2,864,047</u>	<u>2,870,070</u>	<u>2,274,755</u>	<u>(20.7%)</u>	<u>(595,315)</u>

**AUTHORIZED POSITION CAP**

	FY 22-23	FY 23-24	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	0	0	0
Part-Time Hours	0	0	0

## **COURT COST COURTHOUSE TRUST FUND SUBFUND 15202**

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### **BACKGROUND**

Section 111.380

The Court Cost Courthouse all-years trust fund houses revenue generated from the State Court Facilities Surcharge. This surcharge is levied on non-criminal traffic violations and the criminal violations listed in Florida Statutes Section 318.17 and shall be used exclusively to fund the maintenance and the capital improvements associated with court facilities. The budget for this subfund should have no less than 25% of the total revenues for the fiscal year budgeted.

### **SERVICE LEVELS / ENHANCEMENTS**

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

### **REVENUE**

Charges for Services

- This amount reflects the FY 24 anticipated court facilities surcharge revenue.

### **EXPENDITURES**

Internal Service Charges

- This amount represents the required 25% of revenues that must be used for maintenance as well as the remaining budgetary balance after paying debt service. The costs for maintaining the courthouse complex reside in the public buildings internal service fund and are allocated to this fund via an internal service charge.

Debt Service

- This amount represents the FY 24 debt service costs associated with the 2011A / 2020C Courthouse bond issue.

City of Jacksonville, Florida  
 FD\_15204 Duval County Teen Court Programs Trust  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services	307,623	304,130	263,451	(13.4%)	(40,679)
Investment Pool / Interest Earnings	994	1,552	4,191	170.0%	2,639
Transfers From Other Funds	62,577	104,710	231,533	121.1%	126,823
Transfers from Fund Balance	0	74,464	0	(100.0%)	(74,464)
	<u>371,194</u>	<u>484,856</u>	<u>499,175</u>	<u>3.0%</u>	<u>14,319</u>
<b>EXPENDITURES</b>					
Salaries	248,530	250,062	256,674	2.6%	6,612
Salary & Benefit Lapse	0	(3,119)	(1,823)	(41.6%)	1,296
Pension Costs	53,646	68,556	79,195	15.5%	10,639
Employer Provided Benefits	38,987	39,314	39,454	0.4%	140
Internal Service Charges	16,551	15,886	13,058	(17.8%)	(2,828)
Insurance Costs and Premiums - Allocations	1,937	1,215	1,185	(2.5%)	(30)
Professional and Contractual Services	52,825	99,941	99,941	0.0%	0
Other Operating Expenses	3,722	13,001	11,491	(11.6%)	(1,510)
	<u>416,197</u>	<u>484,856</u>	<u>499,175</u>	<u>3.0%</u>	<u>14,319</u>

**AUTHORIZED POSITION CAP**

	FY 22-23	FY 23-24	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	5	5	0
Part-Time Hours	2,290	2,290	0

## **DUVAL COUNTY TEEN COURT PROGRAMS TRUST SUBFUND 15204**

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### **BACKGROUND**

Section 111.375

The Teen Court Programs Trust fund houses revenue generated from a \$3 fee charged pursuant to Florida Statute 938.19. The funding is used to provide Duval County youth with an alternative to a conviction record by diverting them into programs where they are subject to peer group involvement as part of the rehabilitation process, and/or exposure to community service work, positive role models, law students, and the judicial system. In addition, the Teen Court Truancy Program has been developed as a truancy reduction effort.

### **SERVICE LEVELS / ENHANCEMENTS**

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

### **REVENUE**

Charges for Services

- This represents the estimated FY 24 revenues derived from the assessments per Florida Statute 938.19.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 24.

Transfers from Other Funds

- Due to declining revenue and expanded service in FY 24, a General Fund Operating subfund subsidy is required.

Transfers from Fund Balance

- The FY 24 budget will not include a fund balance appropriation due to the current cash position in the subfund.

### **EXPENDITURES**

Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2023 related to collective bargaining.

Salary & Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 24.

Pension Costs

- This category includes the FY 24 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

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

Professional and Contractual Services

- This category includes \$55,000 of funding for the Teen Court and Neighborhood Accountability Board diversion programs, \$43,750 for certified family coaches and empowerment resources which teach life skills to clients of Teen Court.

Other Operating Expenses

- This category includes local mileage, office supplies, and dues, subscriptions, and memberships.

**AUTHORIZED POSITION CAP**

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

City of Jacksonville, Florida  
 FD\_15213 Court Costs \$65 Fee FS: 939 185  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services	707,376	713,888	655,408	(8.2%)	(58,480)
Miscellaneous Revenue	2,181	39,000	24,000	(38.5%)	(15,000)
Pension Fund Contributions	1,153	0	0	0.0%	0
Investment Pool / Interest Earnings	(286)	0	4,052	0.0%	4,052
Transfers From Other Funds	11,482	726,343	885,074	21.9%	158,731
	<u>721,905</u>	<u>1,479,231</u>	<u>1,568,534</u>	<u>6.0%</u>	<u>89,303</u>
<b>EXPENDITURES</b>					
Salaries	344,541	376,876	373,644	(0.9%)	(3,232)
Pension Costs	64,238	71,506	88,502	23.8%	16,996
Employer Provided Benefits	74,429	80,960	76,403	(5.6%)	(4,557)
Internal Service Charges	21,633	20,808	18,980	(8.8%)	(1,828)
Insurance Costs and Premiums - Allocations	1,795	1,826	1,723	(5.6%)	(103)
Professional and Contractual Services	89,020	280,635	280,635	0.0%	0
Other Operating Expenses	196,828	497,465	273,344	(45.1%)	(224,121)
Library Materials	35,477	83,155	119,155	43.3%	36,000
Grants, Aids & Contributions	0	66,000	336,148	409.3%	270,148
	<u>827,961</u>	<u>1,479,231</u>	<u>1,568,534</u>	<u>6.0%</u>	<u>89,303</u>

**AUTHORIZED POSITION CAP**

	FY 22-23	FY 23-24	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	9	9	0
Part-Time Hours	0	0	0

**COURT COSTS \$65 FEE FS: 939.185**  
**SUBFUND 15213**

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**BACKGROUND**

Municipal Code Section 111.385 and the Florida Statute Section 939.185 authorize a \$65 fee on felony, misdemeanor, or criminal traffic offenses. This revenue is split into four separate activities which receive 25% of the total revenue: Legal Aid, Duval County Law Library, Juvenile Drug Court, and Judicial Support.

**SERVICE LEVELS / ENHANCEMENTS**

Courts:

Additional funding of \$83,000 that was provided to Juvenile Drug Court in FY 23 was retained at current level for FY 24. Net additional funding of \$36,000 was also provided for Duval County Law Library for books and other reference materials.

Finance & Admin – Legal Aide:

Additional funding was provided to increase funding to Jacksonville Area Legal Aid up to \$500,000.

**REVENUE**

Charges for Services

- This amount represents FY 24 estimated revenue to be received related to F.S 939.185. This revenue is split equally between the Duval County Law Library, Judicial Support, and Juvenile Drug Court activities.

Miscellaneous Revenue

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

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 24.

Transfers from Other Funds

- A transfer from the General Fund Operating (FD\_00111) is being provided to maintain and enhance service levels within the fund.

**EXPENDITURES**

Courts

Salaries

- The reduction in salaries, pension costs and employer provided benefits is due to staff changes during FY 23 as well as the unfunding of two Judicial Support positions.

Pension Costs

- This category includes the FY 24 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

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

Internal Service Charges

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

Professional and Contractual Services

- Of the total in this category, \$230,635 is for contract attorneys.

Courts / Finance and Administration

Other Operating Expenses

- This category is made of various small items and several large expenditures including a \$163,852 pass-through contract with Legal Aid that is administered by the Office of Grant and Contract Compliance and \$87,250 for operating supplies. The decrease is being driven by the removal of a \$197,000 FY23 one-time enhancement for the Duval County Law Library for repairs / maintenance.

Courts

Library Materials

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

Finance and Administration

Grants, Aids & Contributions

- This represents the additional funding being provided to Jacksonville Area Legal Aid (JALA) by the General Fund (FD\_00111).

**AUTHORIZED POSITION CAP**

The authorized position cap is unchanged.

City of Jacksonville, FL  
 FD\_00111 General Fund Operating  
 Department Summary  
 PB:Public Defender's

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>REVENUES</b>					
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>	<u>0</u>
<b>EXPENDITURES</b>					
Internal Service Charges	2,312,302	2,496,509	2,439,751	(2.3%)	(56,758)
Professional and Contractual Services	0	1	1	0.0%	0
Other Operating Expenses	10,560	10,562	16,812	59.2%	6,250
Capital Outlay	<u>0</u>	<u>1</u>	<u>1</u>	<u>0.0%</u>	<u>0</u>
	<u><b>2,322,862</b></u>	<u><b>2,507,073</b></u>	<u><b>2,456,565</b></u>	<u><b>(2.0%)</b></u>	<u><b>(50,508)</b></u>

<b>AUTHORIZED POSITION CAP</b>		FY 22-23	FY 23-24	CHANGE
		<u>ADOPTED</u>	<u>PROPOSED</u>	
Authorized Positions		0	0	0
Part-Time Hours		0	0	0

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>DIVISION SUMMARY</b>					
Public Defender	<u>2,322,862</u>	<u>2,507,073</u>	<u>2,456,565</u>	<u>(2.0%)</u>	<u>(50,508)</u>
<b>DEPARTMENT TOTAL</b>	<u><b>2,322,862</b></u>	<u><b>2,507,073</b></u>	<u><b>2,456,565</b></u>	<u><b>(2.0%)</b></u>	<u><b>(50,508)</b></u>

## **PUBLIC DEFENDER'S GENERAL FUND OPERATING**

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### **BACKGROUND**

The Public Defender's Office is an agency of the State of Florida. Chapter 29.008 of the Florida Statutes requires that the Public Defender be provided with office space, utilities, maintenance, security, transportation, and communication services as may be necessary for the proper and efficient functioning of their offices.

### **SERVICE LEVELS / ENHANCEMENTS**

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

### **EXPENDITURES**

#### Internal Service Charges

- This category includes all of the estimated non-technology internal service billings for the various services provided to this State agency by the City's internal service providers. Public Building costs associated with the Haverty's building accounts for \$2,071,475 of the total in this category as well as \$46,603 of the net decrease.

#### Other Operating Expenses

- This category houses costs associated with parking at the Main Library garage.

City of Jacksonville, FL  
 FD\_00111 General Fund Operating  
 Department Summary  
 SA:Office of State's Attorney

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>REVENUES</b>					
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>	<u>0</u>
<b>EXPENDITURES</b>					
Internal Service Charges	2,288,236	2,916,775	2,812,998	(3.6%)	(103,777)
Other Operating Expenses	2,661	8,000	8,000	0.0%	0
Capital Outlay	<u>0</u>	<u>1</u>	<u>1</u>	<u>0.0%</u>	<u>0</u>
	<u><b>2,290,897</b></u>	<u><b>2,924,776</b></u>	<u><b>2,820,999</b></u>	<u><b>(3.5%)</b></u>	<u><b>(103,777)</b></u>

AUTHORIZED POSITION CAP	FY 22-23	FY 23-24	CHANGE
	<u>ADOPTED</u>	<u>PROPOSED</u>	
Authorized Positions	0	0	0
Part-Time Hours	0	0	0

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PERCENT</u>	<u>DOLLAR</u>
<b>DIVISION SUMMARY</b>					
State Attorney	<u>2,290,897</u>	<u>2,924,776</u>	<u>2,820,999</u>	<u>(3.5%)</u>	<u>(103,777)</u>
<b>DEPARTMENT TOTAL</b>	<u><b>2,290,897</b></u>	<u><b>2,924,776</b></u>	<u><b>2,820,999</b></u>	<u><b>(3.5%)</b></u>	<u><b>(103,777)</b></u>

## **OFFICE OF STATE'S ATTORNEY GENERAL FUND OPERATING**

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### **BACKGROUND**

The State Attorney Office is an agency of the State of Florida. Chapter 29.008 of the Florida Statutes requires the City of Jacksonville to provide the State Attorney with office space, utility, maintenance, security, and communication services as may be necessary for the proper and efficient functioning of their offices.

### **SERVICE LEVELS / ENHANCEMENTS**

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

### **EXPENDITURES**

#### Internal Service Charges

- This category includes all of the estimated non-technology internal service billings for the various services provided to this State agency by the City's internal service providers. Public Building costs associated with the Old Federal Courthouse accounts for \$2,071,739 of the total in this category as well as \$102,540 of the net decrease.

#### Other Operating Expenses

- This category contains funding for miscellaneous services and charges.

City of Jacksonville, Florida  
 FD\_00192 Clerk Of The Court  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services	6,511,019	6,992,000	4,796,000	(31.4%)	(2,196,000)
Miscellaneous Revenue	910	0	0	0.0%	0
Investment Pool / Interest Earnings	20,463	40,206	101,833	153.3%	61,627
Transfers From Other Funds	38,395	0	0	0.0%	0
Transfers from Fund Balance	0	553,693	2,471,352	346.3%	1,917,659
	<b>6,570,787</b>	<b>7,585,899</b>	<b>7,369,185</b>	<b>(2.9%)</b>	<b>(216,714)</b>
<b>EXPENDITURES</b>					
Salaries	1,201,818	1,900,397	1,901,780	0.1%	1,383
Salary & Benefit Lapse	0	(37,332)	(43,037)	15.3%	(5,705)
Pension Costs	331,747	402,378	467,561	16.2%	65,183
Employer Provided Benefits	202,363	276,074	284,562	3.1%	8,488
Internal Service Charges	2,887,763	3,571,346	3,684,033	3.2%	112,687
Insurance Costs and Premiums - Allocations	7,294	9,361	9,043	(3.4%)	(318)
Professional and Contractual Services	3,395	8,000	10,220	27.8%	2,220
Other Operating Expenses	355,508	503,739	319,934	(36.5%)	(183,805)
Capital Outlay	24,176	4	4	0.0%	0
Supervision Allocation	515,907	870,856	654,009	(24.9%)	(216,847)
Indirect Cost	81,076	81,076	81,076	0.0%	0
	<b>5,611,046</b>	<b>7,585,899</b>	<b>7,369,185</b>	<b>(2.9%)</b>	<b>(216,714)</b>

**AUTHORIZED POSITION CAP**

	FY 22-23	FY 23-24	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	36	36	0
Part-Time Hours	15,600	13,000	(2,600)

## CLERK OF THE COURT SUBFUND 00192

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### **BACKGROUND**

Pursuant to Article 5 of the Florida Constitution and Section 28 of the Florida Statutes, the Clerk of the Circuit Court is the official recorder of all instruments that may, by law, be recorded in the county. Examples of these instruments include deeds, marriage licenses, and documentary stamps. A fee of \$10 for the first page and \$8.50 for each additional page is charged each time a document is recorded with the Clerk of the Court. The County side of the Clerk, this fund, receives \$5.00 for the first page and \$4.00 for each additional page. The rest of the fee goes into various other accounts.

### **SERVICE LEVEL / ENHANCEMENTS**

Funding of \$3,000 was provided to purchase equipment for the passport activity such as cameras and printers, \$15,751 was provided for the modifications of the marriage license office, and \$233,560 was provided for PC refresh requested by the department.

### **REVENUE**

#### Charges for Services

- This category includes various fees collected by the Clerk of the Court, the largest of which are the court costs and fees revenue of \$3.03 million, document stamps revenue of \$625,000, passport application fees of \$565,000, court civil-marriage license of \$250,000, and tax deeds and certified mail fees of \$200,000. The change is mostly being driven by a decrease of \$1,975,000 in court costs and fees.

#### Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 24.

#### Transfers from Fund Balance

- Fund balance is being appropriated to balance the fund.

### **EXPENDITURES**

#### Salaries

- The net increase in this category is mainly due to pay increases effective October 1<sup>st</sup>, 2023, related to collective bargaining.

#### Salary and Benefit Lapse

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 24.

#### Pension Costs

- This category includes the FY 24 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution pension payments.

#### Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation insurance costs. The change is being driven by increases in group hospitalization insurance, and in Medicare tax.

#### Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The change is driven by increases of \$193,469 in computer systems maintenance and security, and \$72,773 in building costs allocation for the courthouse. These are somewhat offset by a decrease of \$150,0426 in OGC legal charges.

#### Insurance Costs and Premiums - Allocations

- This category houses general liability and miscellaneous insurance costs.

#### Professional and Contractual Services

- This amount represents the contract costs for armored car pick up, delivery, and drinking water for the office.

#### Other Operating Expenses

- This category is made of various small items, the largest of which are building rental of \$75,088, printing and binding commercial of \$60,000, hardware-software maintenance and licenses of \$48,500, postage of \$40,000, repairs and maintenance of \$30,251, and office supplies – other of \$20,000. The change is primarily being driven by a decrease of \$196,000 in hardware-software maintenance and licenses.

#### Supervision Allocation

- This is an allocation for the Clerk of the Courts administrative staff time paid for by the State that needs to be billed to the city.

#### Indirect Cost

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

#### **AUTHORIZED POSITION CAP**

The authorized position cap is unchanged. Part-time hours decreased by 2,600 hours as part of the budget process.

City of Jacksonville, Florida  
 FD\_15203 Recording Fees Technology  
 Fund Summary

	FY 21-22	FY 22-23	FY 23-24	CHANGE FROM PR YR	
	ACTUALS	ADOPTED	PROPOSED	PERCENT	DOLLAR
<b>REVENUES</b>					
Charges for Services	2,096,763	2,459,963	1,449,215	(41.1%)	(1,010,748)
Investment Pool / Interest Earnings	6,284	11,984	27,012	125.4%	15,028
Transfers from Fund Balance	0	222,341	0	(100.0%)	(222,341)
	<u>2,103,047</u>	<u>2,694,288</u>	<u>1,476,227</u>	<u>(45.2%)</u>	<u>(1,218,061)</u>
<b>EXPENDITURES</b>					
Internal Service Charges	672,625	427,180	478,804	12.1%	51,624
Professional and Contractual Services	327,271	1,085,363	134,064	(87.6%)	(951,299)
Other Operating Expenses	639,982	738,385	600,271	(18.7%)	(138,114)
Capital Outlay	214,324	443,360	3	(100.0%)	(443,357)
Cash Carryover	0	0	263,085	0.0%	263,085
	<u>1,854,202</u>	<u>2,694,288</u>	<u>1,476,227</u>	<u>(45.2%)</u>	<u>(1,218,061)</u>

**AUTHORIZED POSITION CAP**

	FY 22-23	FY 23-24	CHANGE
	ADOPTED	PROPOSED	
Authorized Positions	0	0	0
Part-Time Hours	0	0	0

## RECORDING FEES TECHNOLOGY SUBFUND 15203

### BACKGROUND

Section 111.388 and Florida Statute 28.24(12) e1

This fund receives \$2 for each page recorded by the Clerk into the Official Record. These funds are to be used on the technology costs for the State Courts, State Attorney, and Public Defender as outlined in Florida Statute 29.008(1) f 2. Funds are disbursed once the three parties mutually agree with the distribution of the funds pursuant to Section 111.388 of the Municipal Code.

### SERVICE LEVELS / ENHANCEMENTS

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

### REVENUE

Charges for Services

- This is the estimated FY 24 technology recording fee tied to the recording of deeds and mortgages.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 24.

### EXPENDITURES

Internal Service Charges

- This category includes all IT internal service allocations estimates for FY 24.

Professional and Contractual Services

- This category has been returned to a flat pre-MOU level, meaning that all added funding from the FY 23 MOU has been removed.

Other Operating Expenses

- This category has been returned to a flat pre-MOU level, meaning that all added funding from the FY 23 MOU has been removed.

Capital Outlay

- This category has been returned to a flat pre-MOU level, meaning that all added funding from the FY 23 MOU has been removed.

Cash Carryover

- The remaining balance of revenues less expenses has been placed in a cash carryover. The three State offices that share this revenue stream will need to execute an MOU to determine the split of these funds.

### Departmental Summary

State Agency	1,476,227	2,471,947	129,622	2,601,569	(1,125,342)
	FY24	FY23			Change
	Base	Base	MOU Items	Total	
Courts	358,539	324,172	1,003,863	1,328,035	(969,496)
Public Defender	463,565	377,331	129,455	506,786	(43,221)
State Attorney	391,038	367,296	399,452	766,748	(375,710)
Cash Carryover	263,085	1,403,148	(1,403,148)	0	263,085

Notes: Base includes IT internal service allocation



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