

PROPOSED ANNUAL BUDGET

FISCAL YEAR 2025-2026

CITY OF JACKSONVILLE
DONNA DEEGAN, MAYOR



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Summary of Budget

FY25-26 Budget Highlights

CITY'S FISCAL OUTLOOK

- General Fund Budget: \$2 billion
 - Balanced budget, zero reserve dollars used
- FY26 Capital Improvement Plan: \$687 million
- 2026-2030 Capital Improvement Plan: \$1.7 billion

INFRASTRUCTURE

- \$51 million for roadway surfacing, sidewalk repair and new construction, intersection improvements (64%↑)
- \$2.6 million for improvements to city-owned buildings
- \$1 million for litter and blight reduction efforts
- \$500,000 for new trash and recycling bins
- \$9.2 million for septic tank removal
- \$20.4 million for drainage projects
- \$1.25 million for resilience infrastructure improvements
- \$250,000 to plan for long-term growth and zoning requirements

HEALTH

- \$7.1 million for health programs
 - Healthlink Jax telehealth, eldercare food insecurity, JaxCare Connect safety net care, pediatric mental health and 988 call center, dental access, infant mortality, congenital syphilis screening
- \$56 million for UF Health care for vulnerable citizens
- \$500,000 for ER social workers
- \$300,000 for food desert study

PARKS & RECREATION

- \$87.5 million for downtown riverfront parks construction
- \$26 million for park improvements
- \$500,000 for pool maintenance, \$1.9 million for lifeguards
- \$750,000 for maintenance of community/senior centers and playgrounds

COMMUNITY OUTREACH

- \$6.5 million in Community Benefits Agreement funding (Eastside: \$4 million, Countywide: \$2.5 million)
- \$237,500 for State of Jax data initiative
- \$2 million for Veterans Memorial Wall shade structure
- \$509,000 for the Equestrian Center
- \$250,000 for United Way 211

ARTS, CULTURE, & ENTERTAINMENT

- \$7 million for Cultural Council grants
- \$500,000 for the Jacksonville Symphony

PUBLIC SAFETY

- \$100.1 million increases in JSO and JFRD salary and pension benefits to recruit and retain first responders
- \$18.1 million in new fire station construction, \$3.4 million for JFRD equipment, \$7.5 million for cardiac monitors, 22 positions for new Fire Station #66
- \$1.6 million for JSO equipment, 7 support positions
- \$2 million for Jacksonville Journey Forward
- \$3.5 million for firefighter training building
- \$50,000 for cooling and warming center operations

ECONOMIC DEVELOPMENT

- \$100,000 for Jax Hub, a fintech industry incubator
- \$1 million for Jacksonville Urban League community and workforce center
- \$2.5 million for city's final share of raising powerlines near JAXPORT
- \$46.8 million in previous Downtown Investment Authority commitments
- \$18.1 million in previous Office of Economic Development commitments

HOUSING & HOMELESSNESS

- More than \$12 million in affordable housing and homelessness programs
 - Local capital stack fund, downpayment assistance, utility connection fee support, emergency rental and eviction diversion
 - Shelter bed expansion, outreach team, transitional housing, mental health and chronic homeless offenders, homelessness prevention vouchers, Urban Rest Stop
- \$500,000 for housing services from Jacksonville Area Legal Aid

YOUTH, LITERACY, & HIGHER EDUCATION

- \$1.4 million in library renovations
- \$500,000 for additional library materials
- \$49.8 million in Kids Hope Alliance program funding
- \$250,000 for program supporting military children
- \$8.7 million for Edward Waters University
- \$2 million for a sports facility on the Jacksonville University campus

CITY COUNCIL INITIATIVES

- \$9.4 million for Strategic Plan programming
- \$14 million in Community Benefits Agreement funding for council district projects (14 districts)



City of Jacksonville, Florida

Summary of Budgets

		FY 2024-2025	FY 2025-2026		Change
		Adopted	Proposed	Approved	
General Fund					
00111	General Fund Operating	1,883,324,129	2,017,752,830	0	134,428,701
00112	Mosquito Control State 1	81,324	47,503	0	(33,821)
00113	Special Events - General Fund	10,994,170	11,307,824	0	313,654
00116	Downtown Economic Development Fund	250,000	39,000,000	0	38,750,000
00119	Emergency Reserve	128,783,184	133,841,906	0	5,058,722
00129	OED Economic Development Incentives and Gran	0	9,700,000	0	9,700,000
00131	Journey Forward	600,000	2,000,000	0	1,400,000
00191	Property Appraiser	14,381,774	13,906,407	0	(475,367)
00192	Clerk Of The Court	5,277,026	5,239,708	0	(37,318)
00193	Tax Collector	25,852,105	26,482,391	0	630,286
Total General Fund		2,069,543,712	2,259,278,569	0	189,734,857
Permanent Funds					
05102	Art In Public Places Permanent Fund	0	37,535	0	37,535
Total Permanent Funds		0	37,535	0	37,535
Special Revenue Funds					
10101	Concurrency Management System	843,123	926,719	0	83,596
10103	Fair Share Sector Areas Transportation Improvem	0	460,000	0	460,000
10105	Mobility Fee System	0	24,353,570	0	24,353,570
10201	Air Pollution Tag Fee	584,581	729,230	0	144,649
10301	Tourist Development Council	11,037,269	11,738,389	0	701,120
10304	Tourist Development Special Revenue	988,601	910,002	0	(78,599)
10401	Streets & Highways 5-Year Road Program	9,841,898	9,479,224	0	(362,674)
10402	Local Option Half Cent Transportation	130,616,426	137,328,562	0	6,712,136
10403	Local Option Gas Tax-Fund	35,571,101	34,565,924	0	(1,005,177)
10404	5 Cent Local Option Gas Tax	30,373,947	28,154,553	0	(2,219,394)
10405	9 Cent Local Option Gas Tax	6,804,054	6,163,691	0	(640,363)
10701	911 Emergency User Fee	8,945,421	9,018,972	0	73,551
10801	Downtown Northbank CRA Trust	18,491,371	41,499,514	0	23,008,143
10802	Downtown Southbank CRA Trust	7,753,794	7,136,240	0	(617,554)
10803	Jacksonville Beach Tax Increment - Non-CAFR	11,363,656	12,014,335	0	650,679
10805	King Soutel Crossing CRA Trust Fund	3,690,840	5,120,705	0	1,429,865
10806	Arlington CRA Trust	3,000,487	3,242,862	0	242,375
10901	Kids Hope Alliance Fund	54,252,114	57,105,080	0	2,852,966
10904	Kids Hope Alliance Trust Fund	200,000	200,000	0	0
10905	Youth Travel Trust - KHA	50,000	50,000	0	0
10906	Jacksonville Upward Mobility Program	310,000	461,000	0	151,000
11001	Better Jacksonville Trust Fund BJP	520,504,005	187,060,074	0	(333,443,931)
11103	Homelessness Initiatives Special Revenue Fund	2,240,000	6,508,478	0	4,268,478
11301	Huguenot Park	1,208,115	1,218,235	0	10,120
11302	Kathryn A Hanna Park Improvement	3,344,053	2,883,204	0	(460,849)
11306	Florida Boater Improvement Program	110,000	110,000	0	0
11308	Cecil Field Commerce Center	1,681,804	1,693,360	0	11,556
11312	Cecil Commerce Center	3,351,756	4,148,530	0	796,774
11404	Beach Erosion - Local	500,000	500,000	0	0
11501	Animal Care & Protective Services Programs	1,110,022	1,118,367	0	8,345
11507	Driver Education Safety Trust Fund	300,034	296,286	0	(3,748)
11518	Jacksonville Veterans Memorial Trust	62,688	64,568	0	1,880

City of Jacksonville, Florida

Summary of Budgets

		FY 2024-2025	FY 2025-2026		Change
		Adopted	Proposed	Approved	
11526	General Trust & Agency - Carryforward Council-A	516,466	0	0	(516,466)
11528	General Trust & Agency	775,000	800,000	0	25,000
11532	Art In Public Places Trust Fund	196,575	229,809	0	33,234
15104	Building Inspection	26,137,504	26,886,926	0	749,422
15106	Veterinary Services	191,000	173,954	0	(17,046)
15107	Library Conference Facility Trust	322,958	356,409	0	33,451
15111	Opioid Settlement Fund	5,581,474	5,985,960	0	404,486
15202	Court Cost Courthouse Trust Fund	2,895,103	2,632,261	0	(262,842)
15203	Recording Fees Technology	1,615,651	1,605,055	0	(10,596)
15204	Duval County Teen Court Programs Trust	500,466	534,121	0	33,655
15213	Court Costs \$65 Fee FS: 939 185	1,681,246	1,767,212	0	85,966
15302	Hazardous Waste Program - SQG	463,546	461,549	0	(1,997)
15304	Tree Protection & Related Expenditures	573,834	774,046	0	200,212
Total Special Revenue Funds		910,581,983	638,466,976	0	(272,115,007)
Capital Project Funds					
32102	General Capital Projects	149,155	916,446	0	767,291
32104	2009 Authorized Capital Projects	0	(30,583)	0	(30,583)
32105	2010 Authorized Capital Projects	0	(41,436)	0	(41,436)
32111	Authorized Capital Projects	0	(1,011,381)	0	(1,011,381)
32124	Authorized Capital Projects - FY23 and Forward	294,158,195	338,908,780	0	44,750,585
Total Capital Project Funds		294,307,350	338,741,826	0	44,434,476
Enterprise Funds					
41102	Public Parking	5,881,496	4,802,168	0	(1,079,328)
41108	Parking Capital Improvement	60,000	0	0	(60,000)
42101	Motor Vehicle Inspection	419,632	426,040	0	6,408
43101	Solid Waste Disposal	183,977,153	195,603,984	0	11,626,831
43102	Contamination Assessment	450,633	462,818	0	12,185
43103	Landfill Closure	3,042,587	3,297,598	0	255,011
43105	Solid Waste General Capital Projects	46,250,000	43,300,000	0	(2,950,000)
43301	Solid Waste Facilities Mitigation	272,723	1,280,745	0	1,008,022
43302	Solid Waste Class III Mitigation	1,263,000	1,533,716	0	270,716
43303	SW Facilities Mitigation Projects	236,178	244,198	0	8,020
44101	Stormwater Service	34,458,290	35,488,369	0	1,030,079
44102	Stormwater Services - Capital Projects	11,618,891	11,431,799	0	(187,092)
45102	Equestrian Center-NFES Horse	557,565	667,260	0	109,695
46101	Sports Complex CIP	9,552,419	10,098,650	0	546,231
47101	City Venues-City	37,263,198	41,778,858	0	4,515,660
47102	City Venues-ASM	53,257,431	57,935,071	0	4,677,640
47103	Capital Projects-City Venues Surcharge	4,607,801	4,443,166	0	(164,635)
47105	City Venues-Debt Service	54,801,562	60,734,736	0	5,933,174
47125	City Venues Capital Project Fund	175,118,345	238,598,000	0	63,479,655
Total Enterprise Funds		623,088,904	712,127,176	0	89,038,272
Internal Service Funds					
51101	Motor Pool	41,757,915	38,711,061	0	(3,046,854)
51102	Motor Pool - Vehicle Replacement	41,085,156	33,763,458	0	(7,321,698)
51103	Motor Pool - Direct Replacement	3,696,439	439,018	0	(3,257,421)
52101	Copy Center	2,681,659	2,662,421	0	(19,238)

City of Jacksonville, Florida
Summary of Budgets

		FY 2024-2025	FY 2025-2026		Change
		Adopted	Proposed	Approved	
53101	Information Technologies	42,043,030	38,947,284	0	(3,095,746)
53102	Radio Communication	4,948,856	7,152,673	0	2,203,817
53103	Tech System Development	1,788,549	0	0	(1,788,549)
53104	Technology Equipment Refresh	4,001,064	3,061,236	0	(939,828)
53105	Radio Equipment Refresh	719,106	0	0	(719,106)
53106	IT System Development Fund	17,803,070	5,385,162	0	(12,417,908)
54101	Public Building Allocations	58,385,971	56,394,789	0	(1,991,182)
55101	Office Of General Counsel-Fund	14,253,459	14,446,464	0	193,005
56101	Self Insurance	72,698,501	57,689,484	0	(15,009,017)
56201	Group Health	104,335,042	105,390,266	0	1,055,224
56301	Insured Programs	20,334,976	18,769,126	0	(1,565,850)
57101	Debt Management Fund	188,496,610	705,214,453	0	516,717,843
Total Internal Service Funds		619,029,403	1,088,026,895	0	468,997,492
Pension Trust Funds					
65101	General Employees Pension Trust	21,050,717	21,722,749	0	672,032
65103	Correctional Officers Pension Trust	3,067,201	3,348,714	0	281,513
65110	GEDC Survivor & Disability Plan	107,457	228,366	0	120,909
65111	PSDC Survivor & Disability Plan	62,249	109,247	0	46,998
Total Pension Trust Funds		24,287,624	25,409,076	0	1,121,452
Total For All Subfunds		4,540,838,976	5,062,088,053	0	521,249,077

City of Jacksonville, Florida
Summary of Employee Cap by Fund

		FY 2024-2025	FY 2025-2026		Change
		Adopted	Proposed	Approved	
General Fund					
00111	General Fund Operating	6,813	6,819		6
00113	Special Events - General Fund	13	13		0
00191	Property Appraiser	113	113		0
00192	Clerk Of The Court	36	36		0
00193	Tax Collector	254	254		0
Total General Fund		7,229	7,235		6
Special Revenue Funds					
10101	Concurrency Management System	7	7		0
10201	Air Pollution Tag Fee	6	6		0
10301	Tourist Development Council	2	2		0
10701	911 Emergency User Fee	5	5		0
10806	Arlington CRA Trust	1	1		0
10901	Kids Hope Alliance Fund	42	42		0
11103	Homelessness Initiatives Special Revenue Fu	0	7		7
11301	Huguenot Park	10	10		0
11302	Kathryn A Hanna Park Improvement	17	17		0
11308	Cecil Field Commerce Center	6	6		0
11501	Animal Care & Protective Services Programs	1	1		0
15104	Building Inspection	189	195		6
15107	Library Conference Facility Trust	3	3		0
15111	Opioid Settlement Fund	2	2		0
15204	Duval County Teen Court Programs Trust	5	5		0
15213	Court Costs \$65 Fee FS: 939 185	9	9		0
15302	Hazardous Waste Program - SQG	5	5		0
15304	Tree Protection & Related Expenditures	1	4		3
Total Special Revenue Funds		311	327		16
Enterprise Funds					
41102	Public Parking	36	36		0
42101	Motor Vehicle Inspection	4	4		0
43101	Solid Waste Disposal	116	115		(1)
44101	Stormwater Service	53	56		3
Total Enterprise Funds		209	211		2
Internal Service Funds					
51101	Motor Pool	97	90		(7)
51102	Motor Pool - Vehicle Replacement	3	3		0
52101	Copy Center	5	5		0
53101	Information Technologies	123	122		(1)
53102	Radio Communication	11	11		0
54101	Public Building Allocations	61	61		0
55101	Office Of General Counsel-Fund	79	76		(3)
56101	Self Insurance	25	26		1
56201	Group Health	9	9		0
56301	Insured Programs	9	8		(1)
Total Internal Service Funds		422	411		(11)
Pension Trust Funds					
65101	General Employees Pension Trust	5	5		0
Total Pension Trust Funds		5	5		0
Total Employee Cap For All Subfunds		8,176	8,189		13

General Fund Operating Summary

General Fund Operating
Fund - 00111

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Ad Valorem Taxes	1,040,676,809	1,103,688,826	1,191,159,774	7.9%	87,470,948
Utility Service Tax	103,231,161	102,311,145	112,158,879	9.6%	9,847,734
Communication Service Tax	30,770,250	30,322,319	33,431,594	10.3%	3,109,275
Other Taxes	8,270,515	8,271,753	8,000,712	(3.3%)	(271,041)
Permits and Fees	449,355	427,000	1,076,149	152.0%	649,149
Franchise Fees	45,606,917	43,498,417	47,946,071	10.2%	4,447,654
Intergovernmental Revenue	568,860	503,908	626,470	24.3%	122,562
State Shared Revenue	232,811,865	240,899,762	232,561,773	(3.5%)	(8,337,989)
Charges for Services	26,744,950	25,936,032	26,698,211	2.9%	762,179
Revenue From City Agencies	8,364,905	9,175,248	12,396,046	35.1%	3,220,798
Net Transport Revenue	39,852,597	40,033,871	39,614,619	(1.0%)	(419,252)
Fines and Forfeits	1,559,816	1,411,555	1,305,527	(7.5%)	(106,028)
Miscellaneous Revenue	19,987,162	18,123,478	19,026,330	5.0%	902,852
Investment Pool / Interest Earnings	29,086,396	26,772,776	25,893,597	(3.3%)	(879,179)
Debt Funding: Debt Management Fund	5,979,060	15,000,000	0	(100.0%)	(15,000,000)
Transfers From Other Funds	8,473,265	4,715,613	58,675,538	1144.3%	53,959,925
General Fund Loan	24,895,486	56,400,426	57,233,519	1.5%	833,093
Contribution From Local Units	136,192,846	148,986,015	149,948,021	0.6%	962,006
Transfers from Fund Balance	55,835,320	6,845,985	0	(100.0%)	(6,845,985)
TOTAL REVENUE	1,819,357,535	1,883,324,129	2,017,752,830	7.1%	134,428,701
EXPENSE					
Salaries	589,361,042	608,619,291	731,948,235	20.3%	123,328,944
Calculated Vacancy Rate Contra Expense	0	(11,032,979)	(12,649,235)	14.6%	(1,616,256)
Pension Costs	91,120,056	95,591,766	108,594,920	13.6%	13,003,154
Pension Costs - Defined Benefit UAAL	135,009,177	142,612,443	161,996,084	13.6%	19,383,641
Pension Costs - PSDC / FRS	24,843,094	32,616,983	41,253,693	26.5%	8,636,710
Employer Provided Benefits	101,181,565	116,525,552	94,588,302	(18.8%)	(21,937,250)
Internal Service Charges	144,266,660	135,602,259	135,642,669	0.0%	40,410
Inter-Departmental Billing	463,937	360,146	381,445	5.9%	21,299
Insurance Costs and Premiums	4,917	3,872	23,607	509.7%	19,735
Insurance Costs and Premiums - Allocations	14,584,617	14,420,420	13,559,581	(6.0%)	(860,839)
Professional and Contractual Services	81,315,683	84,485,285	90,665,161	7.3%	6,179,876
Other Operating Expenses	103,643,645	111,186,517	108,408,520	(2.5%)	(2,777,997)
Library Materials	4,603,810	4,644,248	5,144,248	10.8%	500,000
Capital Outlay	6,141,524	889,198	9,593,053	978.8%	8,703,855
Debt Service	37,704,688	38,109,769	35,468,471	(6.9%)	(2,641,298)
Payment to Fiscal Agents	4,899,272	6,420,949	6,245,612	(2.7%)	(175,337)
Debt Management Fund Repayments	59,996,516	81,000,091	89,822,240	10.9%	8,822,149
Grants, Aids & Contributions	71,030,675	88,960,811	120,060,216	35.0%	31,099,405
Grants, Aids & Contributions - Debt Funded	0	15,000,000	0	(100.0%)	(15,000,000)
Supervision Allocation	(2,012,506)	(1,851,045)	(2,130,616)	15.1%	(279,571)
Indirect Cost	1,940,560	1,400,304	1,542,603	10.2%	142,299
Contingencies	0	77,568,012	37,883,259	(51.2%)	(39,684,753)
Transfers to Other Funds	229,274,259	146,205,788	187,543,913	28.3%	41,338,125
General Fund - Loan / Loan Repayment	53,400,426	93,984,449	52,166,849	(44.5%)	(41,817,600)
TOTAL EXPENSE	1,752,773,617	1,883,324,129	2,017,752,830	7.1%	134,428,701

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

	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year
Advisory Boards And Commissions	5	5	0
City Council	65	65	0
Corrections	832	804	(28)
Courts	7	10	3
Downtown Investment Authority	12	12	0
Employee Services	42	42	0
Executive Office of the Mayor	23	23	0
Executive Office of the Sheriff	26	25	(1)
Finance	83	80	(3)
Fire and Rescue-Center	1,902	1,925	23
Investigations & Homeland Security	511	537	26
Jacksonville Human Rights Commission	9	9	0
Medical Examiner	35	38	3
Military Affairs and Veterans	14	14	0
Neighborhoods	104	101	(3)
Office of Administrative Services	155	153	(2)
Office of Economic Development	20	19	(1)
Office of Ethics	3	3	0
Office of General Counsel-Center	1	1	0
Office of Sports and Entertainment	5	6	1
Office of the Inspector General	12	12	0
Parks, Recreation & Community Services	255	253	(2)
Patrol & Enforcement	1,433	1,401	(32)
Personnel & Professional Standards	231	250	19
Planning and Development	38	37	(1)
Police Services	357	366	9
Public Library	310	307	(3)
Public Works	289	287	(2)
Supervisor of Elections	34	34	0
GENERAL FUND - GENERAL SERVICES DISTRICT	6,813	6,819	6

Employee Cap Reconciliation
By Branch

	6,813	6,819	6
	FY25 Adopted	FY26 Proposed	Change
City Council	65	65	0
Courts	7	10	3 (a)
Downtown Investment Authority	12	12	0
Mayor - Executive Departments	3,290	3,300	10 (b)
Office of Ethics	3	3	0
Office of the Inspector General	12	12	0
Office of the Sheriff	3,390	3,383	(7) (c)
Supervisor of Elections	34	34	0

(a) Three positions were added as part of the budget process:

- City Magistrate
- City Magistrate Secretary
- Case Manager

(b) Detail below:

- Eliminated 16 vacant positions
- Added 22 positons in JFRD for fire station 66
- Added 1 position in JFRD for Neptune Beach fire inspections (not related to new construction)
- Added 3 positions in Medical Examiner Office

(c) Detail Below:

- Added 9 positions as part of the budget process
- Eliminated 16 positions redlined on 2024-504-E B2

GENERAL FUND OPERATING
FUND -- 00111
SCHEDULE OF REVENUES

	FY 2023-2024 ACTUALS	FY 2024-2025 ADOPTED	FY 2025-2026	
			PROPOSED	APPROVED
NON-DEPARTMENTAL REVENUES				
Ad Valorem Taxes	1,077,857,750	1,142,410,656	1,232,828,893	0
Distribution to Tax Increment Districts	(37,180,941)	(38,721,830)	(41,669,119)	0
Net Ad Valorem Taxes	1,040,676,809	1,103,688,826	1,191,159,774	0
Communication Services Tax	30,770,250	30,322,319	33,431,594	0
Contributions From Component Units	0	0	40,000,000	0
Contributions From Other Local Units	125,305,515	137,424,496	138,798,741	0
Debt Proceeds	5,979,060	15,000,000	0	0
Disposition Of Fixed Assets	274,876	100,000	100,000	0
Federal Payments	27,487	24,000	27,500	0
Franchise Fees	45,606,917	43,498,417	47,946,071	0
Interest and Other Earnings	29,070,633	26,772,776	25,893,597	0
Judgement And Fines	816,990	769,179	758,546	0
Local Business Taxes	6,992,195	7,015,091	6,709,608	0
Local Option, Use & Fuel Taxes	1,278,320	1,256,662	1,291,104	0
Non-Operating Sources	55,835,320	6,845,985	0	0
Other Charges For Services	13,025,109	11,228,304	12,035,670	0
Other Miscellaneous Revenue	2,781,932	2,681,545	2,695,267	0
State Shared Revenues	232,811,865	240,899,762	232,561,773	0
Transfer In	33,368,751	61,116,039	75,909,057	0
Utility Service Taxes	103,231,161	102,311,145	112,158,879	0
TOTAL NON-DEPARTMENTAL REVENUES	1,727,853,190	1,790,954,546	1,921,477,181	0
DEPARTMENTAL REVENUES				
Advisory Boards And Commissions	140,360	256,000	126,500	0
City Council	343,830	328,455	355,790	0
Corrections	2,434,268	809,912	711,849	0
Downtown Investment Authority	5,050	8,500	6,000	0
Employee Services	335	750	450	0
Executive Office of the Sheriff	1,512	0	0	0
Finance	132,457	87,324	72,101	0
Fire and Rescue-Center	56,925,635	57,975,710	57,989,736	0
Investigations & Homeland Security	1,078,668	1,237,049	1,536,365	0
Jacksonville Human Rights Commission	19,730	39,000	20,000	0
Medical Examiner	1,963,535	2,260,000	2,088,092	0
Neighborhoods	461,562	377,123	341,224	0
Office of Administrative Services	1,856,870	1,892,418	1,564,433	0
Office of Economic Development	45,037	66,096	66,096	0
Office of Ethics	3,500	53,500	55,105	0
Office of the Inspector General	0	153,523	153,523	0
Parks, Recreation & Community Services	647,943	791,750	811,250	0
Patrol & Enforcement	12,090,006	12,282,040	15,597,348	0
Personnel & Professional Standards	576,057	487,352	568,606	0
Planning and Development	1,165,986	1,125,000	1,175,000	0
Police Services	3,498,202	3,745,776	3,734,623	0
Public Library	174,571	290,056	290,056	0
Public Works	8,126,337	8,025,299	8,404,245	0
Supervisor of Elections	46,964	76,950	607,257	0
TOTAL DEPARTMENTAL REVENUES	91,738,415	92,369,583	96,275,649	0
TOTAL GENERAL FUND - GSD REVENUES	1,819,591,605	1,883,324,129	2,017,752,830	0

GENERAL FUND OPERATING
FUND -- 00111
VARIOUS REVENUE DETAIL

	FY 2023-2024 ACTUALS	FY 2024-2025 ADOPTED	FY 2025-2026	
			PROPOSED	APPROVED
Contributions From Other Local Units				
Contribution To-FR JEA,Water&Sewer	28,439,210	39,715,679	30,535,723	
Contributions From Local-Component Units	96,866,305	97,708,817	108,263,018	
Contributions From Other Local Units	125,305,515	137,424,496	138,798,741	0
State Shared Revenues				
1-17 Cigarette Tax FS 21002	294,353	337,280	286,375	
Alcoholic Beverage Licenses FS 561342	891,356	899,401	918,666	
Constitutional Fuel Tax FS 206411a	4,882,500	4,920,949	4,739,612	
County Fuel Tax FS 206411b	4,258,587	4,274,189	4,123,907	
County Fuel Tax Refund FS 206414	12,773	17,000	10,000	
Insurance Agent Licenses FS 624501	272,710	288,166	278,164	
Local Government Half Cent Sales Tax FS 21861	130,588,004	130,421,463	128,576,845	
Mobile Home Licenses FS 32008	267,952	262,735	285,946	
Municipal Fuel Tax FS 206411c	8,743,886	9,687,386	8,932,640	
Municipal Fuel Tax Refund FS 206414	263,744	150,000	412,000	
Revenue Shared - County FS 212206d4	37,232,997	40,130,751	36,950,112	
Revenue Shared - Municipal Sales Tax FS 212206d5	40,521,079	42,902,098	40,371,870	
Revenue Shared - Population FS 218232	6,446,482	6,557,285	6,627,785	
Special Fuel and Motor Fuel Use Tax	47,853	51,059	47,851	
State Shared Revenues	234,724,276	240,899,762	232,561,773	0
Transfer In				
10801 Downtown Northbank CRA Trust	2,500	2,500	2,500	
10802 Downtown Southbank CRA Trust	2,500	2,500	2,500	
10805 King Soutel Crossing CRA Trust Fund	2,500	2,500	2,500	
10806 Arlington CRA Trust	2,500	2,500	2,500	
11101 Community Development	128,404	128,404	136,917	
32124 Authorized Capital Projects - FY23 and Forward	0	0	10,000,000	
43101 Solid Waste Disposal	26,818,961	58,829,926	59,066,569	
51102 Motor Pool - Vehicle Replacement	0	0	4,500,000	
54101 Public Building Allocations	2,145,954	2,147,709	2,195,571	
Transfer In	29,103,319	61,116,039	75,909,057	0

GENERAL FUND OPERATING
FUND -- 00111
SCHEDULE OF EXPENDITURES

	FY 2023-2024 ACTUALS	FY 2024-2025 ADOPTED	FY 2025-2026 PROPOSED	APPROVED
DEPARTMENTAL EXPENSES				
Advisory Boards And Commissions	522,832	592,511	527,823	0
City Council	12,650,393	13,926,717	12,628,058	0
Clerk of the Court-Center	0	1,546,579	1,526,257	0
Corrections	155,730,875	167,239,003	173,237,318	0
Courts	6,324,678	6,263,656	5,728,178	0
Downtown Investment Authority	1,000,486	1,227,187	722,133	0
Employee Services	7,854,869	8,390,879	7,459,119	0
Executive Office of the Mayor	5,392,220	4,981,888	5,397,000	0
Executive Office of the Sheriff	7,745,551	7,901,451	7,603,034	0
Finance	21,167,280	19,824,076	17,860,419	0
Fire and Rescue-Center	378,957,993	386,239,997	387,250,459	0
Health Administrator	1,608,101	1,903,316	1,919,220	0
Investigations & Homeland Security	105,489,998	106,763,444	102,498,069	0
Jacksonville Human Rights Commission	1,198,574	1,021,173	1,057,203	0
Medical Examiner	6,816,654	7,179,389	7,227,699	0
Military Affairs and Veterans	1,427,488	1,658,991	1,458,853	0
Neighborhoods	11,224,648	12,473,339	17,760,674	0
Office of Administrative Services	15,010,569	17,222,223	15,622,836	0
Office of Economic Development	3,332,472	3,390,979	2,896,376	0
Office of Ethics	754,765	819,189	655,904	0
Office of General Counsel-Center	1,332,051	152,721	150,861	0
Office of Sports and Entertainment	936,095	1,264,091	1,179,616	0
Office of State's Attorney	2,815,067	2,911,764	2,841,155	0
Office of the Inspector General	1,513,497	1,612,739	1,568,919	0
Parks, Recreation & Community Services	52,434,528	57,668,818	58,780,793	0
Patrol & Enforcement	237,063,070	252,361,810	249,470,872	0
Personnel & Professional Standards	35,011,178	40,500,309	42,659,076	0
Planning and Development	4,370,436	4,421,987	5,224,320	0
Police Services	56,762,933	58,459,426	62,564,502	0
Public Defender's	2,615,841	2,537,521	1,509,147	0
Public Library	40,842,324	40,867,079	42,393,846	0
Public Works	68,033,592	67,545,340	64,326,036	0
Supervisor of Elections	12,778,671	8,356,121	9,409,337	0
TOTAL DEPARTMENTAL EXPENSES	1,260,719,729	1,309,225,713	1,313,115,112	0
NON-DEPARTMENTAL EXPENSES				
Inter-local Agreements	3,421,778	2,664,229	2,916,391	0
Miscellaneous Appropriations	3,398,766	2,664,797	162,135,891	0
Miscellaneous Expenditures	161,312,399	217,847,654	225,886,281	0
Reserves	0	64,289,018	19,871,117	0
Subfund Level Activity	327,677,385	286,632,718	293,828,038	0
TOTAL NON-DEPARTMENTAL EXPENSES	495,810,328	574,098,416	704,637,718	0
TOTAL GENERAL FUND - GSD EXPENDITURES	1,756,542,386	1,883,324,129	2,017,752,830	0

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

	FY 2023-2024	FY 2024-2025	FY 2025-2026	
	ACTUALS	ADOPTED	PROPOSED	APPROVED
Inter-local Agreements				
Atlantic Bch Lifeguard-Bch Capital Outlay	9,000	9,000	9,000	
Atlantic Bch Lifeguard-Bch Cleanup	273,749	281,961	290,420	
Atlantic Bch-Neptune Bch Fire Service	343,188	353,484	364,089	
Beaches - Disposal Charges	973,251	791,466	986,382	
Jacksonville Beach Interlocal Agreement	876,647	902,946	930,034	
Neptune Beach Interlocal Agreement	765,818	325,372	336,466	
Total Inter-local Agreements	3,241,653	2,664,229	2,916,391	0
Miscellaneous Appropriations				
415 Limit Pension Cost	4,193	36,000	36,000	
Business Improvement District	872,337	804,877	804,877	
Municipal Dues & Affiliation	753,050	836,530	839,410	
Municipal Dues Affiliation Sec 10.109	224,532	228,897	230,603	
North Florida Regional Council	390,673	390,673	390,673	
Refund - Taxes Overpaid, Error, Controversy	0	5,000	5,000	
Tax Deed Purchases	(1,819)	100,000	80,000	
Transportation Planning Organization	258,383	262,820	265,648	
Defined Benefit Unfunded Actuarial Accrued Liability by Department				
Advisory Boards and Commissions - UAAL	0	0	51,359	
City Council - UAAL	0	0	963,880	
Courts - UAAL	0	0	80,937	
Downtown Investment Authority - UAAL	0	0	217,929	
Employee Services - UAAL	0	0	496,230	
Executive Office of the Mayor - UAAL	0	0	525,715	
Finance - UAAL	0	0	1,224,607	
Fire and Rescue - UAAL	0	0	61,822,965	
Jacksonville Human Rights Commission - UAAL	0	0	132,396	
Medical Examiner - UAAL	0	0	658,619	
Military Affairs and Veterans - UAAL	0	0	195,698	
Neighborhoods - UAAL	0	0	921,072	
Office of Administrative Services - UAAL	0	0	1,793,692	
Office of Economic Development - UAAL	0	0	204,383	
Office of Ethics - UAAL	0	0	73,377	
Office of General Counsel - UAAL	0	0	9,050	
Office of Sports and Entertainment - UAAL	0	0	74,523	
Office of the Inspector General - UAAL	0	0	183,774	
Office of the Sheriff Departments - UAAL	0	0	84,371,438	
Parks, Recreation & Community Services - UAAL	0	0	2,689,427	
Planning and Development - UAAL	0	0	445,963	
Public Works - UAAL	0	0	2,015,764	
Supervisor of Elections - UAAL	0	0	330,882	
Total Miscellaneous Appropriations	2,501,349	2,664,797	162,135,891	0

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

	FY 2023-2024	FY 2024-2025	FY 2025-2026	
	ACTUALS	ADOPTED	PROPOSED	APPROVED
Miscellaneous Expenditures				
988 Crisis Counseling Call Center	0	0	200,000	
Agape Community Health Center	163,265	153,603	121,724	
Alcohol Rehabilitation Program	368,873	399,989	399,989	
Angel Kids Peds - Pediatric Mental Health	0	0	215,000	
Annual Independent Audit - Legislative	379,555	423,591	429,500	
Art In Public Places - Cultural Services	2,179	5,639	5,408	
Art in Public Places Personnel Costs	55,385	55,385	55,385	
Atlantic Bch Lifeguard-Bch Capital Outlay	41,171	49,531	47,326	
BJP 20% Gas Tax Contrib To Fiscal Agent	4,899,272	4,920,949	4,739,612	
Boselli Foundation	0	500,000	0	
CIP Debt Service Repayment	55,477,450	75,077,250	85,856,699	
Community Benefits Agreement - Countywide Workforce	0	0	2,500,000	
Community Benefits Agreement - Eastside	0	0	4,000,000	
Contribution To Shands Jax Medical Center	28,733,059	56,000,000	56,000,000	
Dental Access to Care	0	0	230,000	
Dun & Bradstreet Employment Creation Incentive	228,000	351,000	522,000	
Dunn & Bradstreet Headquarters Retention	600,000	600,000	600,000	
Economic Grant Program	6,922,837	8,051,000	5,823,130	
Ed Ball Building	473,872	480,821	483,999	
Employee Parking Subsidy	0	493,680	531,300	
Family Nurturing Center of Florida	44,108	75,000	0	
Filing Fee Local Ord Violation-Public Defender	1,650	12,000	15,000	
Filing Fee Local Ord Violation-State Attorney	0	52,000	52,000	
Five Points	0	50,000	0	
Florida State College at Jacksonville – Fire Academy	0	0	3,500,000	
Florida-Florida State Baseball	45,000	50,000	55,000	
FOBT Pipeline, Inc.	162,423	250,000	0	
Food Insecurity Relief	0	0	1	
FOP Foundation	58,489	200,000	0	
Gateway Community Services – Opioid	0	0	500,000	
Haverty's Building	1,667,033	1,666,888	711,572	
In The Word International Inc– Out East Community Cnt	0	0	300,000	
Infant Mortality	0	0	310,000	
Jacksonville Classical Academy	0	0	300,000	
Jacksonville Historical Society	0	0	200,000	
Jacksonville University - Law School	6,524,493	3,000,000	0	
Jax Care Connect	614,841	500,000	1,750,000	
Jax Chamber – JaxHUB	0	0	100,000	
Juvenile Justice	5,549,841	6,401,013	7,105,814	
License Agreements&Fees	38,937	42,000	69,265	
Lobbyist Fees	120,000	120,000	120,000	
Manatee Study	69,615	90,000	103,549	
Medicaid Program	16,856,559	19,364,000	22,746,000	
Museum of Contemporary Art Jacksonville	0	0	500,000	
Needs Assessment, Accountability and Research	0	1	1	

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

	FY 2023-2024	FY 2024-2025	FY 2025-2026	
	ACTUALS	ADOPTED	PROPOSED	APPROVED
Nondepartmental Allocations	918,513	1,271,195	1,187,028	
Paysafe Employment Creation 2022-863	0	300,000	0	
Paysafe HQ Relocation	300,000	300,000	0	
PSG - Cultural Council	8,190,192	6,944,615	6,944,615	
Public Safety DC Plan Administration	0	1	1	
Public Service Grants	8,316,819	7,200,000	7,200,000	
Qualified Target Industries	248,741	392,498	313,050	
Rev Grt 2004-274 Ramco	998,059	1,190,000	1,370,000	
Rev Grt 2016-285 Amazon	1,211,795	1,270,000	800,000	
Rev Grt 2016-791 Uptown Rivercity Crossing	0	240,000	0	
Ronald McDonald House	0	100,000	0	
SMG - Gator Bowl Game	438,825	464,409	464,409	
St. Johns County	0	0	105,100	
Stormwater 501C3 Low Income Subsidy	1,577,731	1,524,595	1,485,303	
Sulzbacher Center	487,274	270,000	0	
Sulzbacher Center – Urban Rest Stop	0	0	400,000	
Targeted Industry Program	0	112,500	150,000	
Telehealth Safety Net / Healthlink Jax	0	0	2,185,000	
United Way	0	100,000	200,000	
United Way 211	172,194	250,000	400,000	
University of Florida Health and Financial Technology	0	15,000,000	0	
Vacancy Pool FTE / Part-Time Hours	0	1	1	
Volunteers in Medicine	178,025	200,000	200,000	
Zoo Contract	1,950,114	1,282,500	1,282,500	
Total Miscellaneous Expenditures	155,086,189	217,847,654	225,886,281	0
Reserves				
2025-040-A FY26 Council Requested Contingency	0	0	9,416,621	
Contingency - Collective Bargaining	0	58,000,000	0	
Contingency FIND Match	0	2,700,000	3,060,000	
Council Operating Contingency	0	100,000	100,000	
Federal Matching Grants	0	3,278,136	6,944,496	
Mayors Executive Oper Contingency	0	100,000	100,000	
Reserve for Federal Programs	0	250,000	250,000	
Special Council Reserve-Activity	0	(139,118)	0	
Total Reserves	0	64,289,018	19,871,117	0

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

	FY 2023-2024	FY 2024-2025	FY 2025-2026	
	ACTUALS	ADOPTED	PROPOSED	APPROVED
Subfund Level Activity				
11180 Blasius Rd/FlexCold 2023-015	0	0	534,658	
Arcadia 2022-617	0	0	405,000	
Avion Partners 2023-239	0	0	425,000	
BGFP – FreezePak 2022-618	0	0	558,000	
Calculated Vacancy Rate Contra Expense	0	(4,736,948)	(4,914,206)	
Cathedral Arts – Military Children	0	0	250,000	
Contributions To-From JTA	1,752,950	1,812,937	1,856,342	
Court Costs \$65 Fee FS: 939.185	1,080,620	500,000	500,000	
Creeside at Timuquana – Greenleaf 2024-036	0	0	4,969,900	
Danone 2022-862	0	0	403,000	
Duval County Fair Association (DCFA) 2024-285-E	0	1,500,000	1,500,000	
Ed Ball Building	0	1,000,000	0	
FAMIS / BPREP Annual Maintenance	0	0	259,000	
Florida Mechanical Systems 2022-277-A	0	72,000	74,000	
FOC QOF, LLC 2024-418-A	0	2,000,000	0	
Hillman Group 2020-667-A	0	45,000	60,000	
Homelessness	0	0	1,844,000	
Interfund Transfer - Interfund Group Transfer	268,909,598	266,177,096	261,153,464	
JAX SYMPHONY	0	500,000	500,000	
Johnson and Johnson 2021-889	0	0	740,000	
JPA Contributions To-Fr JPA	11,493,899	16,790,111	15,419,569	
Juliette Balcony 2025-183	0	0	2,560,000	
Kelco CI Park - Home2Suites	0	238,522	238,522	
Kids Hope Alliance-Activity	0	0	2	
Mental Health Offender Program	600,000	575,000	600,000	
Neighborhood Initiatives	55,000	55,000	55,000	
Paysafe Employment Creation 2022-863	0	0	501,000	
Paysafe HQ Relocation	0	0	300,000	
Rev Grt 2016-791 Uptown Rivercity Crossing	0	0	280,000	
Sam's East 2023-332	0	0	260,000	
Special Events-Activity	0	0	2	
Springfield MF Partners 2022-905	0	0	2,000,000	
Theotokos Holdings 2021-159-E	0	74,000	0	
Travel & Related Activities	0	0	465,785	
WJCT Lease Payment	30,000	30,000	30,000	
Total Subfund Level Activity	283,922,067	286,632,718	293,828,038	0
TOTAL NON-DEPARTMENTAL EXPENDITURES	444,751,258	574,098,416	704,637,718	0

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Capital Project Funds

FY 2026 PROPOSED GENERAL GOVERNMENT CAPITAL IMPROVEMENT PROGRAM

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Dept	Project Name	FY 25-26	Debt Management Fund	Fuel and Bed Tax	Prior Year Revenue	Grant Funding	Pay-Go: Transfer From Other Funds	Pay-Go: Transfer Stormwater Operating	Pay-Go: Transfer From BJP	F.I.N.D Projects
PW	Collins Road / Blanding to Pine Verde	\$2,300,000	\$0	\$0	\$2,300,000	\$0	\$0	\$0	\$0	\$0
PW	Countywide Bulkhead-Assessment, Repair, Replac	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW	Countywide Intersection Imp,Brge-Bridges	\$500,000	\$0	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Countywide Intersection Imp-Intersection	\$1,153,000	\$0	\$1,153,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Downtown Two-Way - (Pearl Street)	(\$1,000,000)	(\$1,000,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW	Drainage System Rehabilitation – DSR General Cap	\$6,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$6,000,000	\$0
PW	Duval Road Sidewalk	\$525,000	\$0	\$0	\$525,000	\$0	\$0	\$0	\$0	\$0
PW	Ed Ball Building Fire Marshal's Plan Review Office	\$360,000	\$0	\$0	\$0	\$0	\$360,000	\$0	\$0	\$0
PW	Emerald Trail - Hogan Street Connector	\$7,000,000	\$7,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW	Emerald Trail - Hogan's Creek to Riverwalk	\$8,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$8,000,000	\$0
PW	Equestrian Center Cattle Barn	\$6,000,000	\$6,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW	Facilities Capital Maintenance-Govt	\$1,500,000	\$1,500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW	Facilities Capital Maintenance-Govt - Facilities Cap	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW	Firestone Rd - Wheat Rd Intersection Improvemen	\$347,000	\$0	\$347,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Fleet Management-Maintenance and Upgrades	\$1,775,000	\$1,775,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW	Florida Theatre - Facility Improvements	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW	Hamilton St Box Culvert Extension/Sidewalk Conn	\$480,000	\$0	\$480,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Hardscape - County Wide Maintenance & Repair	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW	Harts Road Bridge Replacement	\$1,300,000	\$1,300,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW	Hodges Blvd Improvements	\$335,000	\$0	\$0	\$0	\$0	\$0	\$0	\$335,000	\$0
PW	Hopkins Creek Regional Stormwater Improvement	\$4,224,000	\$0	\$0	\$0	\$0	\$0	\$0	\$4,224,000	\$0
PW	Household Hazardous Waste Facility	\$300,000	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW	Jax Ash Site Pollution Remediation	\$2,000,000	\$2,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW	Kids Hope Alliance Office Safety Modifications	\$298,947	\$298,947	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW	Lone Star Road Extension	\$1,698,950	\$0	\$0	\$1,698,950	\$0	\$0	\$0	\$0	\$0
PW	Main Street Bridge Pedestrian Ramp	\$257,692	\$108,072	\$0	\$149,620	\$0	\$0	\$0	\$0	\$0
PW	Major Outfall Ditch Restoration/Cleaning	\$4,339,612	\$0	\$4,339,612	\$0	\$0	\$0	\$0	\$0	\$0
PW	Mayport Dock Redevelopment	\$5,000,000	\$5,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW	New Berlin Rd(Cedar Pt To Starrt/Pulsky)	\$20,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$20,000,000	\$0

Dept	Project Name	FY 25-26	Debt Management Fund	Fuel and Bed Tax	Prior Year Revenue	Grant Funding	Pay-Go: Transfer From Other Funds	Pay-Go: Transfer Stormwater Operating	Pay-Go: Transfer From BJP	F.I.N.D Projects
PW	Northbank Riverwalk - Northbank Bulkhead	\$5,000,000	\$5,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW	Oceanway Community Center Septic Abandonme	\$215,000	\$215,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW	Old Middleburg 103rd - Branan Field - 01	\$20,000,000	\$0	\$0	\$9,250,000	\$0	\$0	\$0	\$10,750,000	\$0
PW	Overhead Pedestrian Signal – Duval Station Road	\$210,000	\$210,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW	Pavement Markings	\$837,989	\$0	\$837,989	\$0	\$0	\$0	\$0	\$0	\$0
PW	Penman Road Complete Street	\$7,500,000	\$7,500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW	Plummer Grant Sidewalk (New)	\$2,400,000	\$0	\$0	\$0	\$0	\$0	\$0	\$2,400,000	\$0
PW	Pretrial Detention Facility - Pretrial Det Fac-Cell D	\$2,500,000	\$2,500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW	Public Buildings - Roofing	\$600,000	\$600,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW	Railroad Crossings	(\$950,000)	(\$950,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW	Resiliency Infrastructure Improvements	\$1,250,000	\$1,250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW	Roadway Resurfacing - Roadway Resurfacing	\$22,500,000	\$1,685,149	\$10,534,851	\$0	\$0	\$0	\$0	\$10,280,000	\$0
PW	Roadway Safety Project - Roadway Safety Project-	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW	Roadway Sign Stripe And Signal	\$1,784,564	\$0	\$1,784,564	\$0	\$0	\$0	\$0	\$0	\$0
PW	Rogero Road Undergrounding Electric	(\$861,381)	(\$861,381)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW	Sidewalk Construction - New	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$250,000	\$0
PW	Sidewalk Maintenance Construction	\$916,446	\$0	\$0	\$916,446	\$0	\$0	\$0	\$0	\$0
PW	Sidewalk-Curb Construction And Repair	\$1,083,554	\$1,083,554	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW	Starratt Road Sidewalk Improvements	\$1,500,000	\$1,500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW	Townsend Rd. New Sidewalk	\$680,000	\$0	\$0	\$680,000	\$0	\$0	\$0	\$0	\$0
PW	Traffic Calming	\$150,000	\$150,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW	Traffic Signal –NEW –Dunn Ave. and Braddock Rd.	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW	Traffic Signalization - Fiber Optic	\$500,000	\$0	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Traffic Signalization-Countywide	\$550,000	\$0	\$0	\$0	\$0	\$0	\$0	\$550,000	\$0
PW	Traffic Street Lights	\$150,000	\$50,000	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0
PW	Trout River Blvd Sidewalk (New)	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0	\$300,000	\$0
PW	UF Health Capital Improvements	\$0	\$10,000,000	\$0	\$0	\$0	(\$10,000,000)	\$0	\$0	\$0
PW	UF Health Trauma Center	\$10,000,000	\$10,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW	Underdrain Replacements	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000	\$0

Dept	Project Name	FY 25-26	Debt Management Fund	Fuel and Bed Tax	Prior Year Revenue	Grant Funding	Pay-Go: Transfer From Other Funds	Pay-Go: Transfer Stormwater Operating	Pay-Go: Transfer From BJP	F.I.N.D Projects
PW	Veterans Memorial Wall Shade Structure	\$2,000,000	\$2,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW	Water St. Garage Elevator Modernization	\$465,000	\$465,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW	Water-Wastewater System Fund	\$9,000,000	\$9,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW	Wells Road Bridge	\$2,500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$2,500,000	\$0
PW	West 9th Street Improvements	\$2,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000,000	\$0
PL	Renovation of Beaches Branch Library	\$1,196,972	\$1,196,972	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SH	JSO pretrial detention center - water system repla	\$700,000	\$700,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SH	Montgomery Correction Center automatic transfe	\$278,020	\$278,020	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PR	Council District 1	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PR	Council District 10	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PR	Council District 11	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PR	Council District 12	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PR	Council District 13	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PR	Council District 14	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PR	Council District 2	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PR	Council District 3	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PR	Council District 4	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PR	Council District 5	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PR	Council District 6	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PR	Council District 7	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PR	Council District 8	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PR	Council District 9	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PR	Countywide Parks - Pool Maintenance & Upgrades	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PR	Countywide Parks & Recreation Projects	\$4,000,000	\$4,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PR	Earl Johnson Park	\$2,000,000	\$2,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PR	Fuller Warren Bridge Park	\$8,000,000	\$8,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PR	Hanna Park - Parking Lot 11	\$202,141	\$0	\$0	\$0	\$0	\$202,141	\$0	\$0	\$0
PR	Huguenot Park	\$3,000,000	\$3,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Dept	Project Name	FY 25-26	Debt Management Fund	Fuel and Bed Tax	Prior Year Revenue	Grant Funding	Pay-Go: Transfer From Other Funds	Pay-Go: Transfer Stormwater Operating	Pay-Go: Transfer From BJP	F.I.N.D Projects
PR	Jacksonville Zoo Improvements	\$4,000,000	\$4,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PR	Malivai Washington Tennis	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PR	Memorial Park - Fence, Railings & Water Fountain	(\$200,000)	(\$200,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PR	Metropolitan Park	\$12,500,000	\$12,500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PR	MOSH Building Relocation & Park Design	\$20,000,000	\$20,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PR	Riverfront Plaza	\$20,282,308	\$20,282,308	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PR	Shipyards West Park	\$54,700,000	\$54,700,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PR	Sunny Acres Park and Center	\$2,000,000	\$2,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PR	Taye Brown Regional Park Improvements	\$364,596	\$0	\$0	\$0	\$0	\$364,596	\$0	\$0	\$0
ED	Cecil Mega Site Rail Spur	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ED	Logistics Lane Road Extension	\$500,000	\$0	\$0	\$0	\$0	\$500,000	\$0	\$0	\$0

Fair Share Sector Areas Transportation Improvement
Fund - 10103

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Investment Pool / Interest Earnings	108,158	0	460,000		460,000
TOTAL REVENUE	108,158	0	460,000		460,000
EXPENSE					
Capital Outlay	246,675	0	460,000		460,000
TOTAL EXPENSE	246,675	0	460,000		460,000
AUTHORIZED POSITION CAP					
		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

Mobility Fee System
Fund - 10105

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Impact Fees and Special Assessments	11,297,826	0	24,353,570		24,353,570
TOTAL REVENUE	11,297,826	0	24,353,570		24,353,570
EXPENSE					
Capital Outlay	557,636	0	24,353,570		24,353,570
TOTAL EXPENSE	557,636	0	24,353,570		24,353,570
AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

Streets & Highways 5-Year Road Program
Fund - 10401

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
State Shared Revenue	4,882,500	4,920,949	4,739,612	(3.7%)	(181,337)
Contribution From Local Units	4,841,859	4,920,949	4,739,612	(3.7%)	(181,337)
TOTAL REVENUE	9,724,359	9,841,898	9,479,224	(3.7%)	(362,674)
EXPENSE					
Capital Outlay	4,800,900	4,920,949	4,739,612	(3.7%)	(181,337)
Grants, Aids & Contributions	4,899,272	4,920,949	4,739,612	(3.7%)	(181,337)
TOTAL EXPENSE	9,700,172	9,841,898	9,479,224	(3.7%)	(362,674)
AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

Local Option Half Cent Transportation
Fund - 10402

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Local Option Sales Tax	132,296,808	130,616,426	137,328,562	5.1%	6,712,136
TOTAL REVENUE	132,296,808	130,616,426	137,328,562	5.1%	6,712,136
EXPENSE					
Grants, Aids & Contributions	130,355,079	130,616,426	137,328,562	5.1%	6,712,136
TOTAL EXPENSE	130,355,079	130,616,426	137,328,562	5.1%	6,712,136
AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

Local Option Gas Tax-Fund
Fund - 10403

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Local Option Fuel Tax	31,590,223	30,489,515	29,627,935	(2.8%)	(861,580)
Contribution From Local Units	5,275,962	5,081,586	4,937,989	(2.8%)	(143,597)
TOTAL REVENUE	36,866,185	35,571,101	34,565,924	(2.8%)	(1,005,177)
EXPENSE					
Capital Outlay	3,673,175	5,081,586	4,937,989	(2.8%)	(143,597)
Grants, Aids & Contributions	31,481,892	30,489,515	29,627,935	(2.8%)	(861,580)
TOTAL EXPENSE	35,155,067	35,571,101	34,565,924	(2.8%)	(1,005,177)
AUTHORIZED POSITION CAP					
		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

5 Cent Local Option Gas Tax
Fund - 10404

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Local Option Fuel Tax	20,560,257	20,249,298	18,769,702	(7.3%)	(1,479,596)
Contribution From Local Units	10,500,605	10,124,649	9,384,851	(7.3%)	(739,798)
TOTAL REVENUE	31,060,862	30,373,947	28,154,553	(7.3%)	(2,219,394)
EXPENSE					
Capital Outlay	10,206,679	10,124,649	9,384,851	(7.3%)	(739,798)
Grants, Aids & Contributions	16,259,935	20,249,298	18,769,702	(7.3%)	(1,479,596)
TOTAL EXPENSE	26,466,614	30,373,947	28,154,553	(7.3%)	(2,219,394)
AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

9 Cent Local Option Gas Tax
Fund - 10405

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Local Option Fuel Tax	4,633,665	4,536,036	4,109,127	(9.4%)	(426,909)
Contribution From Local Units	2,118,628	2,268,018	2,054,564	(9.4%)	(213,454)
TOTAL REVENUE	6,752,293	6,804,054	6,163,691	(9.4%)	(640,363)
EXPENSE					
Capital Outlay	2,386,827	2,268,018	2,054,564	(9.4%)	(213,454)
Grants, Aids & Contributions	8,848,877	4,536,036	4,109,127	(9.4%)	(426,909)
TOTAL EXPENSE	11,235,704	6,804,054	6,163,691	(9.4%)	(640,363)
AUTHORIZED POSITION CAP					
		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

General Capital Projects
Fund - 32102

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	781,120	149,155	916,446	514.4%	767,291
TOTAL REVENUE	781,120	149,155	916,446	514.4%	767,291
EXPENSE					
Capital Outlay	1,384,790	149,155	916,446	514.4%	767,291
TOTAL EXPENSE	1,384,790	149,155	916,446	514.4%	767,291
AUTHORIZED POSITION CAP					
		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

2009 Authorized Capital Projects
Fund - 32104

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Debt Funding: Debt Management Fund	338,000	0	(30,583)		(30,583)
TOTAL REVENUE	338,000	0	(30,583)		(30,583)
EXPENSE					
Capital Outlay - Debt Funded	535,721	0	(30,583)		(30,583)
TOTAL EXPENSE	535,721	0	(30,583)		(30,583)
AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

2010 Authorized Capital Projects
Fund - 32105

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Debt Funding: Debt Management Fund	0	0	(41,436)		(41,436)
TOTAL REVENUE	0	0	(41,436)		(41,436)
EXPENSE					
Capital Outlay - Debt Funded	0	0	(41,436)		(41,436)
TOTAL EXPENSE	0	0	(41,436)		(41,436)
AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

Authorized Capital Projects
Fund - 32111

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Debt Funding: Debt Management Fund	117,090,682	(154,869,342)	(1,011,381)	(99.3%)	153,857,961
Transfers From Other Funds	0	154,869,342	0	(100.0%)	(154,869,342)
TOTAL REVENUE	117,090,682	0	(1,011,381)		(1,011,381)
EXPENSE					
Capital Outlay	1,963,998	154,869,342	0	(100.0%)	(154,869,342)
Capital Outlay - Debt Funded	122,946,642	(154,869,342)	(1,011,381)	(99.3%)	153,857,961
TOTAL EXPENSE	124,910,640	0	(1,011,381)		(1,011,381)
AUTHORIZED POSITION CAP					
		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

Authorized Capital Projects - FY23 and Forward
Fund - 32124

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Debt Funding: Debt Management Fund	104,375,690	1,093,915	266,098,980	24225.4%	265,005,065
Transfers From Other Funds	23,892,070	293,064,280	72,809,800	(75.2%)	(220,254,480)
TOTAL REVENUE	128,267,760	294,158,195	338,908,780	15.2%	44,750,585
EXPENSE					
Capital Outlay	13,049,775	293,064,280	72,809,800	(75.2%)	(220,254,480)
Capital Outlay - Debt Funded	148,691,626	1,093,915	266,098,980	24225.4%	265,005,065
TOTAL EXPENSE	161,741,401	294,158,195	338,908,780	15.2%	44,750,585
AUTHORIZED POSITION CAP					
		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

CITY OF JACKSONVILLE

FY 2026 PROPOSED SOLID WASTE CAPITAL IMPROVEMENT PROGRAM ALL FUNDING SOURCE

FY 25-26	
Debt Management Fund	\$43,300,000
Fuel and Bed Tax	\$0
Prior Year Revenue	\$0
Grant Funding	\$0
Pay-Go: Transfer From Other Funds	\$0
Pay-Go: Transfer Stormwater Operating	\$0
Pay-Go: Transfer From BJP	\$0
F.I.N.D Projects	\$0
	\$43,300,000

Dept	Project Name	FY 25-26	Debt Management Fund	Fuel and Bed Tax	Prior Year Revenue	Grant Funding	Pay-Go: Transfer From Other Funds	Pay-Go: Transfer Stormwater Operating	Pay-Go: Transfer From BJP	F.I.N.D Projects
SD	Environmental Compliance - County Wide	\$5,000,000	\$5,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SD	Hema Road Dump	\$1,500,000	\$1,500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SD	Hollybrook Park Environmental Assessment and R	\$14,300,000	\$14,300,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SD	McCoy's Creek Waste Oil Petroleum Discharge	\$4,500,000	\$4,500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SD	Trail Ridge Landfill Const & Expansion - Trail Ridge	\$18,000,000	\$18,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Solid Waste General Capital Projects
Fund - 43105

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Debt Funding: Debt Management Fund	8,708,000	46,250,000	43,300,000	(6.4%)	(2,950,000)
TOTAL REVENUE	8,708,000	46,250,000	43,300,000	(6.4%)	(2,950,000)
EXPENSE					
Capital Outlay - Debt Funded	13,075,632	46,250,000	43,300,000	(6.4%)	(2,950,000)
TOTAL EXPENSE	13,075,632	46,250,000	43,300,000	(6.4%)	(2,950,000)
AUTHORIZED POSITION CAP					
		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

CITY OF JACKSONVILLE

[illegible]

Stormwater Services - Capital Projects
Fund - 44102

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Transfers From Other Funds	11,220,697	11,618,891	11,431,799	(1.6%)	(187,092)
TOTAL REVENUE	11,220,697	11,618,891	11,431,799	(1.6%)	(187,092)
EXPENSE					
Capital Outlay	7,722,612	11,618,891	11,431,799	(1.6%)	(187,092)
TOTAL EXPENSE	7,722,612	11,618,891	11,431,799	(1.6%)	(187,092)
AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

CITY OF JACKSONVILLE
FY 2026 PROPOSED CITY VENUES CAPITAL IMPROVEMENT PROGRAM
ALL FUNDING SOURCE

FY 25-26										
Dept	Project Name	FY 25-26	Debt Management Fund	Fuel and Bed Tax	Prior Year Revenue	Grant Funding	Pay-Go: Transfer From Other Funds	Pay-Go: Transfer Stormwater Operating	Pay-Go: Transfer From BJP	F.I.N.D Projects
PW	Municipal Stadium Renovations - 2024	\$210,000,000	\$210,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ASM	Baseball Grounds - MLB Requirements	\$3,560,000	\$3,560,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ASM	Building Automation System (BAS) - PAC	\$1,210,000	\$1,210,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ASM	Building Systems-Prime Osborn Conv Ctr	\$150,000	\$150,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ASM	Concourse Flooring Replacement - VVMA	\$875,000	\$875,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ASM	Covered Flex Field	\$8,760,000	\$8,760,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ASM	Data Network Equipment (includes Wi-Fi systems)	\$250,000	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ASM	Elevator Modernization - Freight - PAC	\$350,000	\$350,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ASM	Fire Alarm System - PAC	\$750,000	\$750,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ASM	Hockey Dasher Wall and Glass Overhaul - VVMA	\$700,000	\$700,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ASM	Interior Finishes-Prime Osborn Conv Ctr	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ASM	Moran Theater Floor (Rake/Carpet) - PAC	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ASM	Moran Theater Seats - PAC	\$3,000,000	\$3,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ASM	Plumbing - Main Sanitary Repair - PAC	\$800,000	\$800,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ASM	Pump and VFD Project - PAC	\$918,000	\$918,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ASM	Restrooms Replacements - VVMA	\$3,475,000	\$3,475,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Dept	Project Name	FY 25-26	Debt Management Fund	Fuel and Bed Tax	Prior Year Revenue	Grant Funding	Pay-Go: Transfer From Other Funds	Pay-Go: Transfer Stormwater Operating	Pay-Go: Transfer From BJP	F.I.N.D Projects
ASM	Ritz Theatre Improvements - Building Systems - Ri	\$950,000	\$950,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ASM	Ritz Theatre Improvements - Security Improve - Ri	\$50,000	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ASM	Seat Replacement - 121 Financial	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ASM	Security Improvements Prime Osb Conv Ctr	\$350,000	\$350,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ASM	Switch Replacement and Redundancy - V/M/A	\$350,000	\$350,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ASM	Waterproofing-Roof Replacement Prime Osb	\$100,000	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0

City Venues Capital Project Fund
Fund - 47125

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Debt Funding: Debt Management Fund	0	175,118,345	238,598,000	36.2%	63,479,655
TOTAL REVENUE	0	175,118,345	238,598,000	36.2%	63,479,655
EXPENSE					
Capital Outlay - Debt Funded	0	175,118,345	238,598,000	36.2%	63,479,655
TOTAL EXPENSE	0	175,118,345	238,598,000	36.2%	63,479,655
AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

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Community Redevelopment
Areas

Tax Increment Districts

Downtown Northbank CRA Trust
Fund - 10801

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Ad Valorem Taxes	14,091,010	13,977,578	15,308,505	9.5%	1,330,927
Miscellaneous Revenue	3,158,565	2,835,847	24,753,875	772.9%	21,918,028
Investment Pool / Interest Earnings	2,386,444	1,677,946	1,437,134	(14.4%)	(240,812)
TOTAL REVENUE	19,636,019	18,491,371	41,499,514	124.4%	23,008,143
EXPENSE					
Insurance Costs and Premiums - Allocations	329,456	323,309	288,458	(10.8%)	(34,851)
Professional and Contractual Services	7,752	250,000	350,000	40.0%	100,000
Other Operating Expenses	4,734,389	6,694,459	31,098,432	364.5%	24,403,973
Capital Outlay	3,917,447	7,275,000	5,375,000	(26.1%)	(1,900,000)
Debt Management Fund Repayments	485,712	1,985,676	1,985,709	0.0%	33
Grants, Aids & Contributions	18,659	0	1,000,000		1,000,000
Supervision Allocation	922,935	960,427	1,399,415	45.7%	438,988
Contingencies	0	1,000,000	0	(100.0%)	(1,000,000)
Transfers to Other Funds	2,500	2,500	2,500	0.0%	0
TOTAL EXPENSE	10,418,850	18,491,371	41,499,514	124.4%	23,008,143

AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Proposed FY 2025-2026	Change
Full Time Positions		0	0	0
Part Time Hours		0	0	0

DOWNTOWN NORTHBANK CRA TRUST FUND 10801

BACKGROUND

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

REVENUES	FY25 Approved	FY26 Proposed	Change
Property Taxes - Northeast USD1-C	4,929,557	5,906,637	977,080
Property Taxes - Northwest USD1-B	9,048,021	9,401,868	353,847
Interest Income	1,175,423	1,193,093	17,670
Adams Street Garage	675,000	750,000	75,000
Courthouse Garage	200,000	275,000	75,000
Courthouse Garage Tenant Lease	99,640	116,473	16,833
Garage - Sports Complex	975,000	1,200,000	225,000
Northflorida Land Trust Lease (DIA Res.2017-05-01)	38,243	0	(38,243)
Johnson Commons	44,000	50,000	6,000
Debt Repayment (Lynch /11E) - Principal	457,019	11,184,025	10,727,006
Debt Repayment (Lynch /11E) - Interest	342,981	166,304	(176,677)
Debt Repayment (Carling Loan) - Principal	346,945	11,178,377	10,831,432
Debt Repayment (Carling Loan) - Interest	159,542	77,737	(81,805)
Total Revenues:	18,491,371	41,499,514	23,008,143

EXPENDITURES	FY25 Approved	FY26 Proposed	Change
Administrative Expenditures			
Supervision Allocation	960,427	1,399,415	438,988
Annual Independent Audit	2,500	2,500	0
Total Administrative Expenditures:	962,927	1,401,915	438,988
Financial Obligations			
Recaptured Enhanced Value (REV) grants			
Fidelity National Information Services (2019-596)	1,200,000	1,127,706	(72,294)
Fincantieri (DIA Res.2022-04-10)	87,000	64,000	(23,000)
Hallmark / 220 Riverside (leg: 2012-270)	506,000	475,000	(31,000)
Lofts at Brooklyn (DIA resolution 2018-09-01)	73,212	48,500	(24,712)
Lofts at Jefferson Station (DIA resolution 2017-10-05)	69,056	33,000	(36,056)
Park View Plaza (Leg: 2015-037)	151,422	157,000	5,578
Pope & Land / Brooklyn (leg: 2012-703 amend: 2013-288)	480,000	410,000	(70,000)
Vista Brooklyn - 200 Riverside (Leg: 2017-101)	605,000	502,000	(103,000)
Economic Incentives			
Other Core Private Redevelopment Incentives	0	2,435,336	2,435,336
Riverfront Plaza Pad B Incentives	0	12,000,000	12,000,000
Snyder Historic Renovation Incentives	0	3,500,000	3,500,000

EXPENDITURES	FY25 Approved	FY26 Proposed	Change
MPS Downtown Garages			
Operating Lease - Leasehold Improvements	25,000	25,000	0
Miscellaneous Insurance	323,309	288,458	(34,851)
Debt Service Principal - Debt Defeasance (2022-137-E)	1,500,000	1,500,000	0
Debt Service Interest - Debt Defeasance (2022-137-E)	485,676	485,709	33
Adams Street Garage	200,000	200,000	0
Courthouse Garage	400,000	400,000	0
Sports Complex Garage	250,000	250,000	0
Lynch Bldg Loan Repayment	800,000	5,910,957	5,110,957
Total Financial Obligations:	<u>7,155,675</u>	<u>29,812,666</u>	<u>22,656,991</u>
Future Years Debt Reduction			
Future Debt Reduction	<u>150,000</u>	<u>0</u>	<u>(150,000)</u>
Total Future Years Debt Reduction:	<u>150,000</u>	<u>0</u>	<u>(150,000)</u>
Plan Authorized Expenditures			
Capital Projects			
LaVilla Heritage Trail & Gateway Entrances	500,000	0	(500,000)
Riverfront Plaza Restaurant	1,000,000	0	(1,000,000)
Riverwalk Enhancements and Signage	0	250,000	250,000
Two Way Conversion - Forsyth and Adams	6,500,000	5,000,000	(1,500,000)
Laura / Hogan Core Streetscape - Art and Lighting	0	500,000	500,000
Professional Services	250,000	350,000	100,000
Retail Enhancement Program	0	1,000,000	1,000,000
River and Tributary Access	0	50,000	50,000
Streetscape	0	500,000	500,000
Urban Art	250,000	100,000	(150,000)
Waterfront Enhancements	0	50,000	50,000
Wayfarer Signage	500,000	500,000	0
Unallocated Plan Authorized Expenditures	<u>1,222,769</u>	<u>1,984,933</u>	<u>762,164</u>
Total Plan Authorized Expenditures:	<u>10,222,769</u>	<u>10,284,933</u>	<u>62,164</u>
Total Expenditures:	<u><u>18,491,371</u></u>	<u><u>41,499,514</u></u>	<u><u>23,008,143</u></u>

Downtown Southbank CRA Trust
Fund - 10802

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Ad Valorem Taxes	7,305,153	7,140,385	6,488,353	(9.1%)	(652,032)
Investment Pool / Interest Earnings	993,328	613,409	647,887	5.6%	34,478
TOTAL REVENUE	8,298,481	7,753,794	7,136,240	(8.0%)	(617,554)
EXPENSE					
Professional and Contractual Services	0	278,984	250,000	(10.4%)	(28,984)
Other Operating Expenses	1,858,272	5,211,746	1,568,852	(69.9%)	(3,642,894)
Capital Outlay	0	0	4,363,245		4,363,245
Debt Service	362,350	365,856	249,568	(31.8%)	(116,288)
Payment to Fiscal Agents	0	50,000	50,000	0.0%	0
Grants, Aids & Contributions	0	0	200,000		200,000
Supervision Allocation	319,914	344,708	452,075	31.1%	107,367
Contingencies	0	1,500,000	0	(100.0%)	(1,500,000)
Transfers to Other Funds	2,500	2,500	2,500	0.0%	0
TOTAL EXPENSE	2,543,036	7,753,794	7,136,240	(8.0%)	(617,554)
AUTHORIZED POSITION CAP					
		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

DOWNTOWN SOUTHBANK CRA TRUST FUND 10802

BACKGROUND

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

REVENUES	FY25 Approved	FY26 Proposed	Change
Property Taxes	7,140,385	6,488,353	(652,032)
Interest Income	613,409	647,887	34,478
Fund Balance - All Years Subfund	0	0	0
Total Revenues:	<u>7,753,794</u>	<u>7,136,240</u>	<u>(617,554)</u>

EXPENDITURES	FY25 Approved	FY26 Proposed	Change
Administrative Expenditures			
Supervision Allocation	344,708	452,075	107,367
Annual Independent Audit	2,500	2,500	0
Total Administrative Expenditures:	<u>347,208</u>	<u>454,575</u>	<u>107,367</u>
Financial Obligations			
Recaptured Enhanced Value (REV) grants			
Home Street Apartments (DIA Resolution 2017-08-03)	250,000	213,000	(37,000)
Southbank Apartment Ventures (leg: 2018-658)	360,000	312,000	(48,000)
Strand (leg: 2001-1329 amend: 2002-755 & 2006-1131)	625,000	572,000	(53,000)
The District / JEA Southside Gen Station Infr Imprv	3,500,000	0	(3,500,000)
Debt Service Interest - Strand Bonds 2014 Special Rev	125,856	102,976	(22,880)
Debt Service Principal - Strand Bonds 2014 Special Rev	240,000	146,592	(93,408)
Total Financial Obligations:	<u>5,100,856</u>	<u>1,346,568</u>	<u>(3,754,288)</u>
Future Years Debt Reduction			
Future Debt Reduction	40,000	0	(40,000)
Total Future Years Debt Reduction:	<u>40,000</u>	<u>0</u>	<u>(40,000)</u>
Plan Authorized Expenditures			
Capital Projects			
Broadcast Place Park	0	1,500,000	1,500,000
Flagler Avenue Shared Streets	0	200,000	200,000
Riverwalk Enhancements and Signage	0	500,000	500,000
Southbank Parking	0	413,245	413,245
St Johns River Park Restaurant	1,500,000	1,750,000	250,000

EXPENDITURES	FY25 Approved	FY26 Proposed	Change
Downtown Development Loans	50,000	50,000	0
Professional Services	278,984	250,000	(28,984)
Retail Enhancement Program	0	200,000	200,000
River and Tributary Access	0	50,000	50,000
Streetscape	0	150,000	150,000
Unallocated Plan Authorized Expenditures	436,746	271,852	(164,894)
Total Plan Authorized Expenditures:	2,265,730	5,335,097	3,069,367
Total Expenditures:	7,753,794	7,136,240	(617,554)

Jacksonville Beach Tax Increment - Non-CAFR
Fund - 10803

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Ad Valorem Taxes	10,155,259	11,363,656	12,014,335	5.7%	650,679
TOTAL REVENUE	10,155,259	11,363,656	12,014,335	5.7%	650,679
EXPENSE					
Grants, Aids & Contributions	10,155,259	11,363,656	12,014,335	5.7%	650,679
TOTAL EXPENSE	10,155,259	11,363,656	12,014,335	5.7%	650,679
AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

JACKSONVILLE BEACH TAX INCREMENT FUND 10803

BACKGROUND

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

REVENUE

Ad Valorem Taxes

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

EXPENDITURES

Grants, Aids and Contributions

- These are the estimated value of 95% of the ad valorem tax revenue to be received on properties within the boundaries of the tax increment district which are passed back to the beaches communities.
 - \$7,661,316 Jacksonville Beach USD2 A
 - \$4,353,019 Jacksonville Beach USD2 B

King Soutel Crossing CRA Trust Fund
Fund - 10805

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Ad Valorem Taxes	2,843,051	3,484,229	4,867,417	39.7%	1,383,188
Investment Pool / Interest Earnings	355,792	206,611	253,288	22.6%	46,677
TOTAL REVENUE	3,198,843	3,690,840	5,120,705	38.7%	1,429,865
EXPENSE					
Salaries	0	34,381	0	(100.0%)	(34,381)
Pension Costs	0	4,126	0	(100.0%)	(4,126)
Employer Provided Benefits	0	3,976	0	(100.0%)	(3,976)
Internal Service Charges	18,960	10,900	10,900	0.0%	0
Insurance Costs and Premiums - Allocations	0	155	0	(100.0%)	(155)
Professional and Contractual Services	0	1,000	1,000	0.0%	0
Other Operating Expenses	61,949	3,504,745	4,882,242	39.3%	1,377,497
Grants, Aids & Contributions	19,165	0	45,000		45,000
Supervision Allocation	83,875	129,057	179,063	38.7%	50,006
Transfers to Other Funds	2,500	2,500	2,500	0.0%	0
TOTAL EXPENSE	186,449	3,690,840	5,120,705	38.7%	1,429,865

AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Proposed FY 2025-2026	Change
Full Time Positions		0	0	0
Part Time Hours		0	0	0

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

BACKGROUND:

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

REVENUES	FY25 Approved	FY26 Proposed	Change
Property Taxes	3,484,229	4,867,417	1,383,188
Interest Income	206,611	253,288	46,677
Total Revenues:	<u>3,690,840</u>	<u>5,120,705</u>	<u>1,429,865</u>
EXPENDITURES	FY25 Approved	FY26 Proposed	Change
Administrative Expenditures			
Permanent Salaries	34,381	0	(34,381)
Medicare Tax	500	0	(500)
Disability Trust Fund - Employer	103	0	(103)
GEPP Defined Contribution - Employer	4,023	0	(4,023)
Group Life Insurance	122	0	(122)
Group Hospitalization Insurance	3,354	0	(3,354)
Other Professional Services	1,000	1,000	0
Travel Expense	3,688	4,000	312
Local Mileage	300	500	200
General Liability Insurance	155	0	(155)
Advertising and Promotion	1,000	1,000	0
ISA-OGC Legal	10,900	10,900	0
Office Supplies - Other	500	500	0
Dues and Subscriptions	175	481	306
Employee Training Expenses	988	1,000	12
Supervision Allocated	129,057	179,063	50,006
Annual Independent Audit	2,500	2,500	0
Total Administrative Expenditures:	<u>192,746</u>	<u>200,944</u>	<u>8,198</u>
Financial Obligations			
Infrastructure Development / QTI / Rev Grants			
Pritchard Hospitality (leg. 2022-118-A)	0	45,000	45,000
Total Financial Obligations:	<u>0</u>	<u>45,000</u>	<u>45,000</u>
Plan Authorized Expenditures			
Unallocated Plan Authorized Expenditures	3,498,094	4,874,761	1,376,667
Total Plan Authorized Expenditures:	<u>3,498,094</u>	<u>4,874,761</u>	<u>1,376,667</u>
Total Expenditures:	<u>3,690,840</u>	<u>5,120,705</u>	<u>1,429,865</u>

Arlington CRA Trust
Fund - 10806

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Ad Valorem Taxes	2,786,468	2,755,982	2,990,509	8.5%	234,527
Investment Pool / Interest Earnings	397,418	244,505	252,353	3.2%	7,848
TOTAL REVENUE	3,183,886	3,000,487	3,242,862	8.1%	242,375
EXPENSE					
Salaries	94,234	135,669	241,767	78.2%	106,098
Pension Costs	0	4,126	6,320	53.2%	2,194
Pension Costs - Defined Benefit UAAL	0	0	12,022		12,022
Employer Provided Benefits	1,366	5,445	10,785	98.1%	5,340
Internal Service Charges	34,898	20,000	25,148	25.7%	5,148
Insurance Costs and Premiums - Allocations	396	610	896	46.9%	286
Professional and Contractual Services	0	1,000	1,000	0.0%	0
Other Operating Expenses	608,447	2,683,880	2,840,961	5.9%	157,081
Supervision Allocation	112,029	147,257	101,463	(31.1%)	(45,794)
Transfers to Other Funds	2,500	2,500	2,500	0.0%	0
TOTAL EXPENSE	853,870	3,000,487	3,242,862	8.1%	242,375

AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Proposed FY 2025-2026	Change
Full Time Positions		1	1	0
Part Time Hours		1,248	2,496	1,248

ARLINGTON CRA TRUST FUND 10806

BACKGROUND:

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

REVENUES	FY25 Approved	FY26 Proposed	Change
Property Taxes	2,755,982	2,990,509	234,527
Interest Income	244,505	252,353	7,848
Total Revenues:	3,000,487	3,242,862	242,375
EXPENDITURES	FY25 Approved	FY26 Proposed	Change
Administrative Expenditures			
Permanent Salaries	34,381	74,793	40,412
Salaries Part Time	101,288	166,664	65,376
Special Pay - Pensionable	0	310	310
Medicare Tax	1,969	3,509	1,540
GEPP Pension Contribution	0	6,320	6,320
GEPP DB Unfunded Liability	0	12,022	12,022
Disability Trust Fund - Employer	103	0	(103)
GEPP Defined Contribution - Employer	4,023	0	(4,023)
Group Dental Plan	0	180	180
Group Life Insurance	122	266	144
Group Hospitalization Insurance	3,354	6,709	3,355
City Employees Worker's Compensation	0	121	121
Other Professional Services	1,000	1,000	0
Travel Expense	3,688	4,000	312
Local Mileage	300	500	200
General Liability Insurance	610	896	286
Advertising and Promotion	1,000	1,000	0
ISA - Copy Center	0	148	148
ISA - OGC Legal	20,000	25,000	5,000
Office Supplies - Other	500	500	0
Dues and Subscriptions	175	481	306
Employee Training Expenses	988	1,000	12
Supervision Allocated	147,257	101,463	(45,794)
Annual Independent Audit	2,500	2,500	0
Total Administrative Expenditures:	323,258	409,382	86,124
Financial Obligations			
Infrastructure Development Grant			
College Park (CRA-2021-06)	400,000	400,000	0
Total Financial Obligations:	400,000	400,000	0
Plan Authorized Expenditures			
Unallocated Plan Authorized Expenditures	2,277,229	2,433,480	156,251
Total Plan Authorized Expenditures:	2,277,229	2,433,480	156,251
Total Expenditures:	3,000,487	3,242,862	242,375

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Other Funds

Downtown Economic Development Fund
Fund - 00116

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Debt Funding: Debt Management Fund	0	0	39,000,000		39,000,000
Transfers From Other Funds	250,000	250,000	0	(100.0%)	(250,000)
TOTAL REVENUE	250,000	250,000	39,000,000	15500.0%	38,750,000
EXPENSE					
Other Operating Expenses	41,764	250,000	0	(100.0%)	(250,000)
Other Uses - Debt Funded	0	0	39,000,000		39,000,000
TOTAL EXPENSE	41,764	250,000	39,000,000	15500.0%	38,750,000
AUTHORIZED POSITION CAP					
		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

DOWNTOWN ECONOMIC DEVELOPMENT FUND FUND 00116

BACKGROUND

This all-years trust fund was created on ordinance 2000-1079-E and is utilized for redevelopment projects in the City's Downtown Community Redevelopment Areas as set forth in Chapter 500 of the ordinance code.

The fund is being used as part of the annual budget process to house funding for DIA one-time economic incentives that could span more than one fiscal year.

REVENUE

Debt Funding: Debt Management Fund

- Funding for RD River City Brewery 2024-748 escrow completion grant.

EXPENDITURES

Other Uses – Debt Funded

- Ordinance 2024-748 developer agreement article 7, requires that the \$39 million completion grant be appropriated in escrow to be paid out sometime in the future.

Emergency Reserve
Fund - 00119

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Investment Pool / Interest Earnings	4,872,733	2,918,045	3,092,077	6.0%	174,032
Transfers from Fund Balance	0	125,865,139	130,749,829	3.9%	4,884,690
TOTAL REVENUE	4,872,733	128,783,184	133,841,906	3.9%	5,058,722
EXPENSE					
Cash Carryover	0	128,783,184	133,841,906	3.9%	5,058,722
TOTAL EXPENSE	0	128,783,184	133,841,906	3.9%	5,058,722
AUTHORIZED POSITION CAP					
		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

EMERGENCY RESERVE FUND 00119

BACKGROUND

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

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

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

REVENUE

Investment Pool / Interest Earnings

- This amount is made up of anticipated interest earnings for FY 26.

Transfers from Fund Balance

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

EXPENDITURES

Cash Carryover

- This is the estimated FY 26 ending cash balance including any additional transfer from General Operating and anticipated interest income.

OED Economic Development Incentives and Grants
Fund - 00129

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Transfers From Other Funds	0	0	9,700,000		9,700,000
TOTAL REVENUE	0	0	9,700,000		9,700,000
EXPENSE					
Grants, Aids & Contributions	0	0	9,700,000		9,700,000
TOTAL EXPENSE	0	0	9,700,000		9,700,000
AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

OED ECONOMIC DEVELOPMENT INCENTIVES AND GRANTS FUND 00129

BACKGROUND

This all-years fund is being used as part of the annual budget process to house funding for OED one-time economic incentives that could span more than one fiscal year.

REVENUE

Transfers From Other Funds

- The General Fund Operation fund (FD 00111) is transferring FY26 one-time source revenue to fund the items listed below.

EXPENDITURES

Grants, Aids & Contributions

- Funding has been set aside in FY 26 for the organizations below:
 - Edward Waters University \$8,700,000
 - Jacksonville Urban League – Community and Workforce Center \$1,000,000

Journey Forward
Fund - 00131

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Transfers From Other Funds	0	600,000	2,000,000	233.3%	1,400,000
TOTAL REVENUE	0	600,000	2,000,000	233.3%	1,400,000
EXPENSE					
Professional and Contractual Services	0	600,000	2,000,000	233.3%	1,400,000
TOTAL EXPENSE	0	600,000	2,000,000	233.3%	1,400,000
AUTHORIZED POSITION CAP					
		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

JOURNEY FORWARD FUND 00131

BACKGROUND

Municipal Code Chapter 85

Ordinance 2024-635-E created new code chapter 85 Jacksonville Journey Forward and this trust fund was established to house any related funding.

Code Section 85.101 It is the intent of the Council to establish a public body of the City, which shall exist as a board within the executive branch of the consolidated government, with the comprehensive mission of reducing the social factors that contribute to crime in Duval County and making Duval County a safer and more productive community by aligning all City agencies, programs, and resources affecting crime reduction and fostering an integrative, collaborative, and innovative county and community wide solution based approach to reducing crime. In executing its mission, this community-based board shall work in collaboration with the Jacksonville Sheriff's Office but without exercising oversight, governance, or control of its operations and initiatives.

REVENUE

Transfers from Other Funds

- This category contains the transfer from the General Fund Operating fund (FD 00111).

EXPENDITURES

Professional and Contractual Services

- Funding will support a range of community-based crime reduction strategies aligned with the Journey Forward mission. This includes contracting with nonprofit organizations, research institutions, and technical assistance providers to implement and evaluate programs targeting root causes of crime.

Art In Public Places Permanent Fund
Fund - 05102

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Investment Pool / Interest Earnings	55,683	0	37,535		37,535
TOTAL REVENUE	55,683	0	37,535		37,535
EXPENSE					
Transfers to Other Funds	0	0	37,535		37,535
TOTAL EXPENSE	0	0	37,535		37,535
AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

ART IN PUBLIC PLACES PERMANENT FUND FUND 05102

BACKGROUND

Ordinance 2018-193-E created ordinance code section 111.160 (b) to house art auction sale proceeds derived from the Joan Mitchell artwork of which only the interest earnings can be used to maintain the City's public art.

REVENUE

Investment Pool / Interest Earnings

- This amount represents the available interest income which is being appropriated to maintain public art.

EXPENDITURES

Transfers to Other Funds

- This represents a transfer to the Art In Public Places Trust fund (FD 11532) which will be used to maintain the City's public art.

Jacksonville Upward Mobility Program
Fund - 10906

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Transfers From Other Funds	650,850	310,000	461,000	48.7%	151,000
TOTAL REVENUE	650,850	310,000	461,000	48.7%	151,000
EXPENSE					
Other Operating Expenses	84,462	310,000	461,000	48.7%	151,000
TOTAL EXPENSE	84,462	310,000	461,000	48.7%	151,000
AUTHORIZED POSITION CAP					
		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

JACKSONVILLE UPWARD MOBILITY PROGRAM FUND 10906

BACKGROUND

Code Chapter 180 and 111.630

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

Section 180.103

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

REVENUE

Transfers from Other Funds

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

EXPENDITURES

Other Operating Expenses

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

Better Jacksonville Trust Fund BJP
Fund - 11001

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Local Option Sales Tax	128,165,803	516,760,671	179,335,710	(65.3%)	(337,424,961)
Investment Pool / Interest Earnings	7,626,415	3,743,334	7,724,364	106.3%	3,981,030
TOTAL REVENUE	135,792,218	520,504,005	187,060,074	(64.1%)	(333,443,931)
EXPENSE					
Debt Service	55,006,909	73,131,384	108,371,074	48.2%	35,239,690
Transfers to Other Funds	0	447,372,621	78,689,000	(82.4%)	(368,683,621)
TOTAL EXPENSE	55,006,909	520,504,005	187,060,074	(64.1%)	(333,443,931)
AUTHORIZED POSITION CAP					
		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

BETTER JACKSONVILLE TRUST FUND BJP FUND 11001

BACKGROUND

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

REVENUE

Local Option Sales Tax

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

Investment Pool / Interest Earnings

- This amount is the FY 24 actual interest earnings within the fund.

EXPENDITURES

Debt Service

- This category includes the FY 26 required debt service payments offset by several all-years budget adjustments.

Transfers to Other Funds

- This category contains the FY 26 transfer of available cash to the Authorized Capital Project funds (FD 32124) to fund projects within the FY 2025-2026 capital improvement plan.

Beach Erosion - Local
Fund - 11404

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Transfers From Other Funds	250,000	500,000	500,000	0.0%	0
TOTAL REVENUE	250,000	500,000	500,000	0.0%	0
EXPENSE					
Cash Carryover	0	500,000	500,000	0.0%	0
TOTAL EXPENSE	0	500,000	500,000	0.0%	0
AUTHORIZED POSITION CAP					
		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

BEACH EROSION – LOCAL FUND 11404

BACKGROUND

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

REVENUE

Transfers From Other Funds

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

EXPENDITURES

Cash Carryover

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

General Trust & Agency
Fund - 11528

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Miscellaneous Revenue	200,000	200,000	200,000	0.0%	0
Transfers From Other Funds	1,024,827	575,000	600,000	4.3%	25,000
TOTAL REVENUE	1,224,827	775,000	800,000	3.2%	25,000
EXPENSE					
Professional and Contractual Services	675,407	775,000	800,000	3.2%	25,000
TOTAL EXPENSE	675,407	775,000	800,000	3.2%	25,000
AUTHORIZED POSITION CAP					
		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

GENERAL TRUST & AGENCY FUND 11528

BACKGROUND

Code Section: 111.471

Prior to the passage of 2016-008-E, a special revenue fund housed the funds for the City Wellness and Fitness Program per ordinance 2014-479. With the passage of 2016-008-E, a new fund was created and the funds from that special revenue fund were transferred in. The funding can be used for fitness activities, wellness programs, equipment, biometric testing services, rewards programs, and all other products and services deemed necessary, including the services of an independent contractor to manage the programs.

During FY 22, passage of 2021-822-E added the Mental Health Offender Program (MHOP) to this fund. The purpose of this program is to provide funding to alleviate the traditional criminal justice system from incarcerating misdemeanor offenders who exhibit mental illness by providing services directly related to behavioral health.

SERVICE LEVELS / ENHANCEMENTS

Mental Health Offender Program

The FY 26 budget includes \$600,000 of additional funding from the General Fund Operating fund (FD 00111), which when combined with the current (7/8/25) encumbered but not spent amount within the fund of \$923,730, provides a total of \$1,523,730 of funding for this program.

REVENUE

Miscellaneous Revenue

- This revenue represents private contributions from Florida Blue for the wellness and fitness program for FY 26.

Transfers from Other Funds

- This amount represents the transfer from the General Fund Operating fund (FD 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 \$600,000 is being appropriated for expenditures associated with the Mental Health Offender Program (MHOP).

Art In Public Places Trust Fund
Fund - 11532

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Transfers From Other Funds	795,022	196,575	229,809	16.9%	33,234
TOTAL REVENUE	795,022	196,575	229,809	16.9%	33,234
EXPENSE					
Professional and Contractual Services	0	19,658	19,227	(2.2%)	(431)
Other Operating Expenses	1,760	19,657	56,763	188.8%	37,106
Capital Outlay	30,000	157,260	153,819	(2.2%)	(3,441)
TOTAL EXPENSE	31,760	196,575	229,809	16.9%	33,234
AUTHORIZED POSITION CAP					
		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

ART IN PUBLIC PLACES TRUST FUND FUND 11532

BACKGROUND

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

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

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

REVENUE

Transfers From Other Funds

- This category contains a transfer from the General Fund Operating fund (FD 00111) for the FY 26 applicable capital projects of \$192,274 and a transfer of \$37,535 from the Art in Public Places Permanent Fund (FD 05102).

EXPENDITURES

Professional and Contractual Services

Other Operating Expenses

Capital Outlay

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

Debt Management Fund
Fund - 57101

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Internal Service Revenue	77,425,430	97,951,993	117,894,835	20.4%	19,942,842
Debt Funding	309,794,098	90,544,617	587,319,618	548.7%	496,775,001
TOTAL REVENUE	387,219,528	188,496,610	705,214,453	274.1%	516,717,843
EXPENSE					
Debt Service	115,520,757	97,951,993	117,894,835	20.4%	19,942,842
Payment to Fiscal Agents	12,310,336	90,544,617	587,319,618	548.7%	496,775,001
TOTAL EXPENSE	127,831,093	188,496,610	705,214,453	274.1%	516,717,843
AUTHORIZED POSITION CAP					
		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

DEBT MANAGEMENT FUND FUND 57101

BACKGROUND

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

REVENUE

Internal Service Revenue

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

Debt Funding

- This amount represents the FY 26 net proposed new borrowing authorization.

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 26 proposed new loan amounts to be authorized. Additional detail is provided in 2025-505 and 2025-504 B4 and B4b.

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Departments by Fund

Advisory Boards and Commissions

Advisory Boards And Commissions
General Fund - Operating Fund

REVENUES AND EXPENDITURES	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	139,236	252,000	124,000	(50.8%)	(128,000)
Fines and Forfeits	0	2,000	1,000	(50.0%)	(1,000)
Miscellaneous Revenue	1,124	2,000	1,500	(25.0%)	(500)
TOTAL REVENUE	140,360	256,000	126,500	(50.6%)	(129,500)
EXPENSE					
Salaries	300,895	303,701	323,435	6.5%	19,734
Pension Costs	24,961	40,006	42,301	5.7%	2,295
Pension Costs - Defined Benefit UAAL	29,534	68,358	0	(100.0%)	(68,358)
Employer Provided Benefits	44,952	45,219	41,009	(9.3%)	(4,210)
Internal Service Charges	114,172	121,632	110,794	(8.9%)	(10,838)
Insurance Costs and Premiums - Allocations	1,924	1,599	1,365	(14.6%)	(234)
Other Operating Expenses	6,394	11,994	8,917	(25.7%)	(3,077)
Capital Outlay	0	2	2	0.0%	0
TOTAL EXPENSE	522,832	592,511	527,823	(10.9%)	(64,688)
AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		5	5	0	
Part Time Hours		1,248	1,248	0	
EXPENDITURES BY DIVISION	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
Boards and Commissions	226,208	267,752	239,827	(10.4%)	(27,925)
Construction Trades Qualifying Board-Center	296,624	324,759	287,996	(11.3%)	(36,763)
DEPARTMENT TOTAL	522,832	592,511	527,823	(10.9%)	(64,688)

ADVISORY BOARDS AND COMMISSIONS GENERAL FUND OPERATING

BACKGROUND

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

SERVICE LEVELS / ENHANCEMENTS

Service levels for this department are unchanged for the fiscal year 2025-2026.

REVENUE

Charges for Services

- This revenue represents charges for contractor certification and renewal examination fees. The CTQB-issued certifications were renewed in FY 25. These certifications are renewed every two years resulting in a decrease of \$130,000 in contractor certification and renewal fees for FY 26. This is partially offset by an increase of \$2,000 for examination fees.

Fines and Forfeits

- This houses revenues from code violation fines.

Miscellaneous Revenue

- This houses revenues from miscellaneous sales and charges.

EXPENDITURES

Salaries

- The net increase in this category is mainly due to wage increases effective October 5th, 2024 which were not part of the FY 25 original budget and an anticipated October 1st, 2025 wage increase. There were no collective bargaining wage increases included in the FY 24-25 budget. FY 23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements were reached with IAFF (2024-629-E) and FOP (2024-630-E) during the FY 24-25 budget process. Ordinances 2024-0843-E (IAFF), 2024-0842-E (FOP), and 2025-0280-E (non-public safety) were filed to move funding to the appropriate department budgets during FY 25.

Pension Costs

- This category includes the FY 26 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Pension Costs – Defined Benefit UAAL

- This category includes the FY 26 contribution for the general employees defined benefit unfunded liability (UAAL). The cost method for the general employees defined benefit unfunded liability (UAAL) has been revised for FY 26, and the UAAL cost has been moved from department budgets into a non-departmental cost center.

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 billing for the various service providers provided to this department by the City's internal service providers, the largest of which are building cost allocation at the Yates Building and the OGC legal allocation.

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 includes \$3,700 in court reporters' costs for the Civil Service Board. The net decrease is mainly due to the movement of the travel and training budget totaling \$2,278 to a central location, along with other executive departments, to provide an additional level of review and approval.

AUTHORIZED POSITION CAP

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

City Council

City Council
General Fund - Operating Fund

REVENUES AND EXPENDITURES	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	58,700	50,000	59,493	19.0%	9,493
Miscellaneous Revenue	199,527	278,455	296,297	6.4%	17,842
TOTAL REVENUE	258,227	328,455	355,790	8.3%	27,335
EXPENSE					
Salaries	6,486,349	5,797,563	6,307,877	8.8%	510,314
Pension Costs	977,647	604,049	609,818	1.0%	5,769
Pension Costs - Defined Benefit UAAL	1,083,255	1,349,216	0	(100.0%)	(1,349,216)
Employer Provided Benefits	795,426	661,493	665,039	0.5%	3,546
Internal Service Charges	2,336,235	2,658,304	2,221,350	(16.4%)	(436,954)
Insurance Costs and Premiums - Allocations	36,012	33,942	35,931	5.9%	1,989
Professional and Contractual Services	530,740	472,248	471,840	(0.1%)	(408)
Other Operating Expenses	298,485	458,841	460,399	0.3%	1,558
Capital Outlay	19,027	4	4	0.0%	0
Contingencies	0	1,891,057	1,855,800	(1.9%)	(35,257)
TOTAL EXPENSE	12,563,176	13,926,717	12,628,058	(9.3%)	(1,298,659)
AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		65	65	0	
Part Time Hours		8,824	8,824	0	
EXPENDITURES BY DIVISION	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
Council Auditor	3,050,375	3,392,520	2,836,874	(16.4%)	(555,646)
Council Members Direct	1,939,467	2,072,598	2,016,908	(2.7%)	(55,690)
Council Operations	6,862,712	7,743,462	6,979,887	(9.9%)	(763,575)
Value Adjustment Board	710,622	718,137	794,389	10.6%	76,252
DEPARTMENT TOTAL	12,563,176	13,926,717	12,628,058	(9.3%)	(1,298,659)

CITY COUNCIL GENERAL FUND OPERATING

BACKGROUND

This Department provides 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 Staff Services:

Additional funding of \$7,756 was provided for the subscription to an asset management platform.

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

- Costs related to the 19 elected positions detailed in the Authorized Position Cap section below are placed into contingency to be appropriated through a separate ordinance. The net increase in this category is mainly due to wage increases effective October 5th, 2024 which were not part of the FY 25 original budget and an anticipated October 1st, 2025 wage increase. There were no collective bargaining wage increases included in the FY 24-25 budget. FY 23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements were reached with IAFF (2024-629-E) and FOP (2024-630-E) during the FY 24-25 budget process. Ordinances 2024-0843-E (IAFF), 2024-0842-E (FOP), and 2025-0280-E (non-public safety) were filed to move funding to the appropriate department budgets during FY 25. The changes also include various pay increases provided during FY 25.

Pension Costs

- This category includes the FY 26 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Pension Costs – Defined Benefit UAAL

- This category includes the FY 26 contribution for the general employees defined benefit unfunded liability (UAAL). The cost method for the general employees defined benefit unfunded liability (UAAL) has been revised for FY 26, and the UAAL cost has been moved from department budgets into a non-departmental cost center.

Employer Provided Benefits

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

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this department by the City's internal service providers. The net change in this category is mostly driven by decreases of \$386,685 in Office of General Council legal costs and \$55,459 in computer system maintenance and security costs.

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 \$380,704 and \$91,136 in the Council Staff Services activity.

Other Operating Expenses

- This category is made up of various small items, the largest of which are hardware/software licenses and maintenance costs of \$172,056, miscellaneous services and charges of \$81,547, travel / training costs of \$80,338, advertising and promotion of \$39,000, and office supplies of \$35,350.

Contingencies

- \$1.86 million in personnel costs related to the 19 elected positions detailed in the Authorized Position Cap section below are placed into contingency due to conflict of interest. The funding will be appropriated through a separate ordinance.

AUTHORIZED POSITION CAP

The authorized cap and part-time hours are unchanged from the prior year. The Council President position and 18 Council Member positions are placed into contingency to be appropriated through a separate ordinance.

Tourist Development Council
Fund - 10301

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Bed / Tourist Development Tax	10,403,744	10,534,102	11,068,127	5.1%	534,025
Investment Pool / Interest Earnings	371,335	253,167	226,565	(10.5%)	(26,602)
Transfers from Fund Balance	1,500,000	250,000	443,697	77.5%	193,697
TOTAL REVENUE	12,275,079	11,037,269	11,738,389	6.4%	701,120
EXPENSE					
Salaries	166,087	176,912	182,326	3.1%	5,414
Pension Costs	19,930	21,229	21,880	3.1%	651
Pension Costs - Defined Benefit UAAL	0	0	29,165		29,165
Employer Provided Benefits	26,920	27,060	19,857	(26.6%)	(7,203)
Internal Service Charges	42,246	49,282	40,813	(17.2%)	(8,469)
Insurance Costs and Premiums - Allocations	767	794	675	(15.0%)	(119)
Professional and Contractual Services	300	2	2	0.0%	0
Other Operating Expenses	8,219,841	9,922,013	10,656,933	7.4%	734,920
Indirect Cost	17,912	26,425	24,954	(5.6%)	(1,471)
Transfers to Other Funds	683,940	813,552	761,784	(6.4%)	(51,768)
TOTAL EXPENSE	9,177,943	11,037,269	11,738,389	6.4%	701,120

AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Proposed FY 2025-2026	Change
Full Time Positions		2	2	0
Part Time Hours		1,600	1,600	0

TOURIST DEVELOPMENT COUNCIL FUND 10301

BACKGROUND

Chapter 70

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

SERVICE LEVELS / ENHANCEMENTS

Service levels for this fund are unchanged for the fiscal year 2025-2026.

REVENUE

Bed / Tourist Development Tax

- This represents the anticipated two cent tax levy on lodging for FY 26.

Investment Pool / Interest Earnings

- This represents the anticipated interest earnings for FY 26.

Transfer From Fund Balance

- Fund balance has been appropriated in FY 26 to balance the fund.

EXPENDITURES

Salaries

- The net increase in this category is mainly due to wage increases effective October 5th, 2024 which were not part of the FY 25 original budget and an anticipated October 1st, 2025 wage increase. There were no collective bargaining wage increases included in the FY 24-25 budget. FY 23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements were reached with IAFF (2024-629-E) and FOP (2024-630-E) during the FY 24-25 budget process. Ordinances 2024-0843-E (IAFF), 2024-0842-E (FOP), and 2025-0280-E (non-public safety) were filed to move funding to the appropriate department budgets during FY 25.

Pension Costs

- This category includes the FY 26 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Pension Costs – Defined Benefit UAAL

- This category includes the FY 26 contribution for the general employees defined benefit unfunded liability (UAAL). The method for allocating the defined benefit unfunded liability has been revised in FY 26. Going forward it will be based on all authorized positions and not just those positions with employees remaining in the defined benefit plans. This change in methodology may cause a material one-time change in the allocated amount.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The change in this category is mostly due to a reduction of \$6,280 in group hospitalization costs for FY 26.

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 decreases of \$6,052 in OGC legal costs and \$1,247 in mailroom charges.

Insurance Costs and Premiums - Allocations

- This amount includes general liability insurance costs.

Other Operating Expenses

- This category is made of various items, including trust fund authorized expenditures which makes up \$10,656,251 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 2025-504 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 (FD 10304).

AUTHORIZED POSITION CAP

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

Tourist Development Special Revenue
Fund - 10304

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Investment Pool / Interest Earnings	246,390	175,049	148,218	(15.3%)	(26,831)
Transfers From Other Funds	683,940	813,552	761,784	(6.4%)	(51,768)
TOTAL REVENUE	930,330	988,601	910,002	(8.0%)	(78,599)
EXPENSE					
Other Operating Expenses	193,692	738,600	910,000	23.2%	171,400
Contingencies	0	250,001	2	(100.0%)	(249,999)
TOTAL EXPENSE	193,692	988,601	910,002	(8.0%)	(78,599)
AUTHORIZED POSITION CAP					
		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

TOURIST DEVELOPMENT SPECIAL REVENUE FUND 10304

BACKGROUND

The fund 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

The \$2 million contingency cap established by TDC policy has been reached, so the contingency budget has been removed in FY 26 budget.

REVENUE

Investment Pool / Interest Earnings

- This represents the anticipated interest earnings for FY 26.

Transfers From Other Funds

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

EXPENDITURES

Other Operating Expenses

- This category represents various trust fund authorized expenditures including \$890,000 for convention grants and \$20,000 for industry development.

Contingencies

- The \$2 million contingency cap established by TDC policy has been reached. The contingency budget has been removed in FY 26 budget.

Downtown Investment Authority

Downtown Investment Authority
General Fund - Operating Fund

REVENUES AND EXPENDITURES	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Miscellaneous Revenue	5,050	8,500	6,000	(29.4%)	(2,500)
TOTAL REVENUE	5,050	8,500	6,000	(29.4%)	(2,500)
EXPENSE					
Salaries	1,062,444	1,171,189	1,352,661	15.5%	181,472
Pension Costs	125,087	144,435	155,083	7.4%	10,648
Pension Costs - Defined Benefit UAAL	31,286	38,044	0	(100.0%)	(38,044)
Employer Provided Benefits	100,071	112,689	118,525	5.2%	5,836
Internal Service Charges	433,102	592,886	498,872	(15.9%)	(94,014)
Insurance Costs and Premiums - Allocations	6,780	6,861	6,437	(6.2%)	(424)
Professional and Contractual Services	354,729	390,000	340,000	(12.8%)	(50,000)
Other Operating Expenses	138,202	198,915	194,915	(2.0%)	(4,000)
Capital Outlay	111,368	2	2	0.0%	0
Supervision Allocation	(1,366,886)	(1,427,834)	(1,944,362)	36.2%	(516,528)
TOTAL EXPENSE	996,183	1,227,187	722,133	(41.2%)	(505,054)
AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		12	12	0	
Part Time Hours		200	200	0	
EXPENDITURES BY DIVISION	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year Percent	Dollar
DIA Administration	996,183	1,227,187	722,133	(41.2%)	(505,054)
DEPARTMENT TOTAL	996,183	1,227,187	722,133	(41.2%)	(505,054)

DOWNTOWN INVESTMENT AUTHORITY GENERAL FUND OPERATING

BACKGROUND

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

SERVICE LEVELS / ENHANCEMENTS

Service levels for this department are unchanged for the fiscal year 2025-2026.

REVENUE

Miscellaneous Revenue

- This amount includes revenue for Downtown Development Review Board application fees.

EXPENDITURES

Salaries

- The net increase in this category is mainly due to wage increases effective October 5th, 2024 which were not part of the FY 25 original budget and an anticipated October 1st, 2025 wage increase. There were no collective bargaining wage increases included in the FY 24-25 budget. FY 23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements were reached with IAFF (2024-629-E) and FOP (2024-630-E) during the FY 24-25 budget process. Ordinances 2024-0843-E (IAFF), 2024-0842-E (FOP), and 2025-0280-E (non-public safety) were filed to move funding to the appropriate department budgets during FY 25. The change in this category also includes increases associated with the incoming new CEO who is scheduled to begin with the department in late FY 25.

Pension Costs

- This category includes the FY 26 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Pension Costs – Defined Benefit UAAL

- This category includes the FY 26 contribution for the general employees defined benefit unfunded liability (UAAL). The cost method for the general employees defined benefit unfunded liability (UAAL) has been revised for FY 26, and the UAAL cost has been moved from department budgets into a non-departmental cost center.

Employer Provided Benefits

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

Internal Service Charges

- This category includes the estimated internal service billings for the various services provided to this department by the City's internal service providers. The net change in this category is mostly driven by decreases of \$84,928 in OGC legal service costs and \$15,371 in computer system maintenance and security costs, although these were somewhat offset by small increases in other areas.

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, to provide various real estate services, and transcription. The change in this category is driven by a decrease in consultant service costs.

Other Operating Expenses

- This category contains various small items, the largest of which are \$125,000 in event contribution for various events including the Downtown Concert Series and Sip N Stroll, and \$31,000 in advertising and promotion costs.

Supervision Allocation

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

AUTHORIZED POSITION CAP

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

Public Parking
Fund - 41102

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Permits and Fees	81,683	107,150	87,460	(18.4%)	(19,690)
Charges for Services	3,775,098	4,121,049	4,135,948	0.4%	14,899
Fines and Forfeits	513,560	457,724	448,826	(1.9%)	(8,898)
Miscellaneous Revenue	62,906	81,483	74,650	(8.4%)	(6,833)
Investment Pool / Interest Earnings	100,217	62,071	55,284	(10.9%)	(6,787)
Transfers from Fund Balance	0	1,052,019	0	(100.0%)	(1,052,019)
TOTAL REVENUE	4,533,464	5,881,496	4,802,168	(18.4%)	(1,079,328)
EXPENSE					
Salaries	1,425,959	1,565,495	1,772,096	13.2%	206,601
Calculated Vacancy Rate Contra Expense	0	(45,989)	(55,064)	19.7%	(9,075)
Pension Costs	132,022	173,104	191,178	10.4%	18,074
Pension Costs - Defined Benefit UAAL	189,036	227,776	260,877	14.5%	33,101
Employer Provided Benefits	264,289	296,922	321,797	8.4%	24,875
Internal Service Charges	720,742	830,120	781,210	(5.9%)	(48,910)
Insurance Costs and Premiums - Allocations	460,321	504,114	413,437	(18.0%)	(90,677)
Professional and Contractual Services	7,206	15,002	10,002	(33.3%)	(5,000)
Other Operating Expenses	567,006	761,397	809,988	6.4%	48,591
Capital Outlay	297,551	190,003	3	(100.0%)	(190,000)
Supervision Allocation	124,037	122,699	92,872	(24.3%)	(29,827)
Indirect Cost	306,011	180,853	203,772	12.7%	22,919
Transfers to Other Funds	84,651	1,060,000	0	(100.0%)	(1,060,000)
TOTAL EXPENSE	4,578,831	5,881,496	4,802,168	(18.4%)	(1,079,328)
AUTHORIZED POSITION CAP					
		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		36	36	0	
Part Time Hours		4,160	4,160	0	

PUBLIC PARKING FUND 41102

BACKGROUND

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

SERVICE LEVELS / ENHANCEMENTS

Additional funding of \$116,436 for repairs to building and equipment was added for FY 26.

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 change in this category is mostly driven by a decrease of \$17,350 in anticipated revenue for permits, fees and special assessments.

Charges for Services

- This category includes various parking fees collected by Public Parking. The largest revenue items include daily parking fees of \$1.76 million and monthly parking fees of \$1.69 million.

Fines and Forfeits

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

Miscellaneous Revenue

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

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 26.

Transfers from Fund Balance

- Fund balance appropriation in FY 25 was removed.

EXPENDITURES

Salaries

- The net increase in this category is mainly due to wage increases effective October 5th, 2024 which were not part of the FY 25 original budget and an anticipated October 1st, 2025 wage increase. There were no collective bargaining wage increases included in the FY 24-25 budget. FY 23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements were reached with IAFF (2024-629-E) and FOP (2024-630-E) during the FY 24-25 budget process. Ordinances 2024-0843-E (IAFF), 2024-0842-E (FOP), and 2025-0280-E (non-public safety) were filed to move funding to the appropriate department budgets during FY 25.

Calculated Vacancy Rate Contra Expense

- This reflects an estimated salary and benefit vacancy rate based on the average turnover ratio and estimated number of vacancies in FY 26.

Pension Costs

- This category includes the FY 26 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Pension Costs – Defined Benefit UAAL

- This category includes the FY 26 contribution for the general employees defined benefit unfunded liability (UAAL). The method for allocating the defined benefit unfunded liability has been revised in FY 26. Going forward it will be based on all authorized positions and not just those positions with employees remaining in the defined benefit plans. This change in methodology may cause a material one-time change in the allocated amount.

Employer Provided Benefits

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

Internal Service Charges

- This category includes the estimated internal service billings for the various services provided to this department by the City's internal service providers. The net change in this category is due to several factors, the largest of which include decreases of \$32,600 in computer system maintenance and security costs and \$20,286 in citywide building and facility maintenance costs. These are somewhat offset by small increases in other areas within this category.

Insurance Costs and Premiums - Allocations

- This amount includes general liability and miscellaneous insurance costs.

Professional and Contractual Services

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

Other Operating Expenses

- This category contains various small and several large expenditures, the largest of which include \$363,655 in combined repairs and maintenance costs (including repairs to building and equipment as well as supplies), \$249,398 in hardware/software maintenance and licenses costs, and \$118,865 in credit card fees.

Capital Outlay

- Capital funding provided in FY 25 has been removed.

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 (Fund 00111).

Indirect Cost

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

Transfers to Other Funds

- Funding provided in FY 25 for design study for the Ed Ball and Duval Street garages has been removed.

AUTHORIZED POSITION CAP

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

Employee Services

Employee Services
General Fund - Operating Fund

REVENUES AND EXPENDITURES	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2023-2024	FY 2024-2025	FY 2025-2026	Percent	Dollar
REVENUE					
Miscellaneous Revenue	335	750	450	(40.0%)	(300)
TOTAL REVENUE	335	750	450	(40.0%)	(300)
EXPENSE					
Salaries	3,024,802	3,054,575	3,155,602	3.3%	101,027
Pension Costs	297,946	338,568	328,813	(2.9%)	(9,755)
Pension Costs - Defined Benefit UAAL	638,059	721,976	0	(100.0%)	(721,976)
Employer Provided Benefits	417,371	418,971	399,610	(4.6%)	(19,361)
Internal Service Charges	1,891,345	1,920,316	1,619,131	(15.7%)	(301,185)
Insurance Costs and Premiums	17,562	0	20,000		20,000
Insurance Costs and Premiums - Allocations	13,992	13,606	11,628	(14.5%)	(1,978)
Professional and Contractual Services	851,962	1,090,193	1,090,891	0.1%	698
Other Operating Expenses	658,407	789,250	770,974	(2.3%)	(18,276)
Capital Outlay	0	1	1	0.0%	0
Supervision Allocation	43,423	43,423	62,469	43.9%	19,046
TOTAL EXPENSE	7,854,869	8,390,879	7,459,119	(11.1%)	(931,760)

AUTHORIZED POSITION CAP	Adopted	Proposed	Change
	FY 2024-2025	FY 2025-2026	
Full Time Positions	42	42	0
Part Time Hours	2,644	2,644	0

EXPENDITURES BY DIVISION	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2023-2024	FY 2024-2025	FY 2025-2026	Percent	Dollar
Benefits	17,568	4,232	20,000	372.6%	15,768
Employee and Labor Relations Administration	1,358,962	1,406,132	1,214,453	(13.6%)	(191,679)
Employee Services Office of the Director	667,180	685,739	601,534	(12.3%)	(84,205)
Talent Management	5,811,159	6,294,776	5,623,132	(10.7%)	(671,644)
DEPARTMENT TOTAL	7,854,869	8,390,879	7,459,119	(11.1%)	(931,760)

EMPLOYEE SERVICES GENERAL FUND OPERATING

BACKGROUND

The General Fund portion of the Employee Services Department consists of Employee and Labor Relations, Office of the Director, and Talent Management. This department was established by Budget Ordinance 2011-732-E.

SERVICE LEVELS / ENHANCEMENTS

Service levels for this department are unchanged for fiscal year 2025-2026.

REVENUES

Miscellaneous Revenue

- This amount represents the expected revenue from sales of books, maps & regulations for FY 26.

EXPENDITURES

Salaries

- The net increase in this category is mainly due to wage increases effective October 5th, 2024 which were not part of the FY 25 original budget and an anticipated October 1st, 2025 wage increase. There were no collective bargaining wage increases included in the FY 24-25 budget. FY 23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements were reached with IAFF (2024-629-E) and FOP (2024-630-E) during the FY 24-25 budget process. Ordinances 2024-0843-E (IAFF), 2024-0842-E (FOP), and 2025-0280-E (non-public safety) were filed to move funding to the appropriate department budgets during FY 25.

Pension Costs

- This category includes the FY 26 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Pension Costs – Defined Benefit UAAL

- This category includes the FY 26 contribution for the general employees defined benefit unfunded liability (UAAL). The cost method for the general employees defined benefit unfunded liability (UAAL) has been revised for FY 26, and the UAAL cost has been moved from department budgets into a non-departmental cost center.

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 decreases of \$276,109 in computer system maintenance and security, \$17,707 in the ITD replacements and \$11,732 in OGC legal costs.

Insurance Costs and Premiums

- This amount represents costs for the Patient Centered Outcomes Research Institute Fee (PCORI).

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 \$939,891, as well as employment and education verification and background screening services of \$151,000.

Other Operating Expenses

- This category consists of various items, the largest of which include \$695,000 in tuition reimbursement 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 fund and Group Health (FD_56201).

AUTHORIZED POSITION CAP

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

Group Health
Fund - 56201

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services: Insurance Premiums	80,092,836	87,733,669	81,616,669	(7.0%)	(6,117,000)
Investment Pool / Interest Earnings	1,068,623	703,561	494,739	(29.7%)	(208,822)
Transfers From Other Funds	0	0	23,278,858		23,278,858
Transfers from Fund Balance	0	15,897,812	0	(100.0%)	(15,897,812)
TOTAL REVENUE	81,161,459	104,335,042	105,390,266	1.0%	1,055,224
EXPENSE					
Salaries	711,534	712,671	745,030	4.5%	32,359
Calculated Vacancy Rate Contra Expense	0	(10,474)	(19,093)	82.3%	(8,619)
Pension Costs	60,586	78,686	77,943	(0.9%)	(743)
Pension Costs - Defined Benefit UAAL	149,053	187,018	109,548	(41.4%)	(77,470)
Employer Provided Benefits	112,738	114,379	115,073	0.6%	694
Internal Service Charges	168,596	152,032	155,031	2.0%	2,999
Insurance Costs and Premiums	79,465,713	102,204,766	103,308,117	1.1%	1,103,351
Insurance Costs and Premiums - Allocations	3,263	3,168	2,736	(13.6%)	(432)
Professional and Contractual Services	174,150	629,000	629,000	0.0%	0
Other Operating Expenses	5,600	23,722	5,872	(75.2%)	(17,850)
Capital Outlay	0	1	1	0.0%	0
Supervision Allocation	(43,423)	(43,423)	(62,469)	43.9%	(19,046)
Indirect Cost	204,528	283,496	323,477	14.1%	39,981
TOTAL EXPENSE	81,012,338	104,335,042	105,390,266	1.0%	1,055,224
AUTHORIZED POSITION CAP					
		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		9	9	0	
Part Time Hours		3,440	3,440	0	

GROUP HEALTH FUND 56201

BACKGROUND

This Internal Service Fund provides for the costs of group hospitalization, life insurance and other types of employee insurance. The City of Jacksonville switched its health insurance to a self-insurance plan in 2015, pursuant to Ordinance 2014-546-E. 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 fund are unchanged for fiscal year 2025-2026.

REVENUE

Charges for Services: Insurance Premiums

- The revenue in this category is from billings to agency customers for premiums paid from this fund. The change in this category is driven by several factors, the largest of which includes a decrease of \$10.12 million in health insurance premiums for COJ public safety employees. This is partially offset by an increase of \$3.63 million in health insurance premiums for COJ non-public safety employees.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 26.

Transfers from Other Funds

- This amount represents a transfer from the General Fund Operating (FD_00111) of \$23.28 million to balance the fund.

Transfers from Fund Balance

- Fund balance appropriation has been eliminated for FY 26.

EXPENDITURES

Salaries

- The net increase in this category is mainly due to wage increases effective October 5th, 2024 which were not part of the FY 25 original budget and an anticipated October 1st, 2025 wage increase. There were no collective bargaining wage increases included in the FY 24-25 budget. FY 23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements were reached with IAFF (2024-629-E) and FOP (2024-630-E) during the FY 24-25 budget process. Ordinances 2024-0843-E (IAFF), 2024-0842-E (FOP), and 2025-0280-E (non-public safety) were filed to move funding to the appropriate department budgets during FY 25.

Calculated Vacancy Rate Contra Expense

- This reflects an estimated salary and benefit vacancy rate based on the average turnover ratio and estimated number of vacancies in FY 26.

Pension Costs

- This category includes the FY 26 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Pension Costs – Defined Benefit UAAL

- This category includes the FY 26 contribution for the general employees defined benefit unfunded liability (UAAL). The method for allocating the defined benefit unfunded liability has been revised

in FY 26. Going forward it will be based on all authorized positions and not just those positions with employees remaining in the defined benefit plans. This change in methodology may cause a material one-time change in the allocated amount.

Employer Provided Benefits

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

Internal Service Charges

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

Insurance Costs and Premiums

- This category includes an allocation from Risk Management for general liability and miscellaneous insurance costs. However, the bulk of the funding in this category is for the insurance premiums paid for health, dental, life and vision. The change in this category is primarily driven by an increase of \$11.2 million in estimated costs for Group Health claims, although this is mostly offset by a decrease of \$10.1 million 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.

Other Operating Expenses

- This category is made of various small items, the largest of which is \$3,000 for office supplies. The change in this category is primarily driven by a removal of miscellaneous non-departmental expenditures of \$18,000 based on historical actuals.

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

Executive Office of the Mayor
General Fund - Operating Fund

REVENUES AND EXPENDITURES	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
EXPENSE					
Salaries	3,364,933	3,146,654	3,787,446	20.4%	640,792
Pension Costs	480,721	494,554	530,819	7.3%	36,265
Pension Costs - Defined Benefit UAAL	127,834	196,538	0	(100.0%)	(196,538)
Employer Provided Benefits	288,809	263,087	292,280	11.1%	29,193
Internal Service Charges	424,455	396,816	371,647	(6.3%)	(25,169)
Inter-Departmental Billing	463,937	360,146	331,445	(8.0%)	(28,701)
Insurance Costs and Premiums - Allocations	14,567	21,428	16,497	(23.0%)	(4,931)
Professional and Contractual Services	95,452	2	2	0.0%	0
Other Operating Expenses	104,022	102,662	66,863	(34.9%)	(35,799)
Capital Outlay	15,566	1	1	0.0%	0
TOTAL EXPENSE	5,380,296	4,981,888	5,397,000	8.3%	415,112
AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		23	23	0	
Part Time Hours		3,250	3,250	0	
EXPENDITURES BY DIVISION	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
Mayor's Public Affairs	918,863	699,358	739,297	5.7%	39,939
Office of the Mayor	4,461,433	4,282,530	4,657,703	8.8%	375,173
DEPARTMENT TOTAL	5,380,296	4,981,888	5,397,000	8.3%	415,112

EXECUTIVE OFFICE OF THE MAYOR GENERAL FUND OPERATING

BACKGROUND

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

EXPENDITURES

Salaries

- The net increase in this category is being driven by several factors; the unfunding of a position by City Council during the FY 25 budget process \$189,625, the impact of funding the Chief of Staff position at the vacancy rate for only $\frac{3}{4}$ of the fiscal year \$161,544, the addition of part-time employees \$150,553, and the impact of the 10/1/24 and 10/1/25 wage increases of approximately \$130,000.

Pension Costs

- This category includes the FY 26 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments. The general employees defined benefit unfunded liability (UAAL) cost has been moved from department budgets into a non-departmental cost center as described below.

Pension Costs – Defined Benefit UAAL

- This category includes the FY 26 contribution for the general employees defined benefit unfunded liability (UAAL). The cost method for the general employees defined benefit unfunded liability has been revised for FY 26, and the UAAL cost has been moved from department budgets into a non-departmental cost center.

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 decrease in this category is mainly due to a \$18,626 decrease in IT computer system maintenance and security costs.

Inter-Departmental Billing

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

Insurance Costs and Premiums - Allocations

- This category includes costs for general liability insurance.

Other Operating Expenses

- This category is made of various small items, the largest of which is dues and subscriptions of \$39,109. The net decrease is due to the movement of travel and training budget, totaling \$42,998, to a central location, along with other executive department's, to provide an additional level of review and approval.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged.

Finance

Finance
General Fund - Operating Fund

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REVENUES AND EXPENDITURES	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Miscellaneous Revenue	132,457	87,324	72,101	(17.4%)	(15,223)
TOTAL REVENUE	132,457	87,324	72,101	(17.4%)	(15,223)
EXPENSE					
Salaries	6,889,357	7,233,298	7,378,137	2.0%	144,839
Pension Costs	708,679	825,005	788,514	(4.4%)	(36,491)
Pension Costs - Defined Benefit UAAL	678,085	865,892	0	(100.0%)	(865,892)
Employer Provided Benefits	773,391	833,797	799,407	(4.1%)	(34,390)
Internal Service Charges	11,477,226	9,218,944	8,169,476	(11.4%)	(1,049,468)
Insurance Costs and Premiums - Allocations	31,528	32,320	27,235	(15.7%)	(5,085)
Professional and Contractual Services	419,792	606,477	581,477	(4.1%)	(25,000)
Other Operating Expenses	83,012	193,339	103,169	(46.6%)	(90,170)
Capital Outlay	0	2	2	0.0%	0
Debt Service	3,098	15,000	13,000	(13.3%)	(2,000)
Grants, Aids & Contributions	91,112	2	2	0.0%	0
TOTAL EXPENSE	21,155,280	19,824,076	17,860,419	(9.9%)	(1,963,657)
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AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		83	80	(3)	
Part Time Hours		9,280	8,760	(520)	
<hr/>					
EXPENDITURES BY DIVISION	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
Accounting	15,666,251	13,624,511	12,524,448	(8.1%)	(1,100,063)
Budget Office	1,144,627	1,243,964	1,259,118	1.2%	15,154
Finance Office of the Director	1,676,398	2,034,399	1,432,136	(29.6%)	(602,263)
Grants and Contract Compliance	1,248,091	1,337,020	1,297,017	(3.0%)	(40,003)
Treasury	1,419,913	1,584,182	1,347,700	(14.9%)	(236,482)
DEPARTMENT TOTAL	21,155,280	19,824,076	17,860,419	(9.9%)	(1,963,657)

FINANCE GENERAL FUND OPERATING

BACKGROUND

Ordinance 2024-0175-E has re-organized departmental structures, transferring Equal Business Opportunity Office from Finance Department to Office of Economic Development, and moving Procurement, Office of the Ombudsman, and Fleet Management from Finance Department to the Office of Administrative Services. The amounts shown in the report reflect the reorganization to accurately represent changes within the updated departmental structure.

The Finance Department houses the Office of the Director, Accounting, the Budget Office, the Grants and Contract Compliance Division, and Treasury.

SERVICE LEVELS / ENHANCEMENTS

Additional annual funding of \$15,000 for the purchase of P-card auditing software was added during the FY 26 budget process.

REVENUE

Miscellaneous Revenue

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

EXPENDITURES

Salaries

- The net increase in this category is mainly due to wage increases effective October 5th, 2024 which were not part of the FY 25 original budget and an anticipated October 1st, 2025 wage increase. This is somewhat offset by the impact of the elimination of three vacant positions.

Pension Costs

- This category includes the FY 26 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments. The change in this category is mostly driven by the elimination of three vacant positions.

Pension Costs – Defined Benefit UAAL

- This category includes the FY 26 contribution for the general employees defined benefit unfunded liability (UAAL). The cost method for the general employees defined benefit unfunded liability (UAAL) has been revised for FY 26, and the UAAL cost has been moved from department budgets into a non-departmental cost center.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The change in this category is mostly driven by the elimination of three vacant positions.

Internal Service Charges

- This category includes the estimated billings for various services provided to this department by the City's internal service providers. The net change in this category is almost entirely driven by decreases of \$929,175 in computer system maintenance and security costs and \$112,086 in OGC legal costs.

Insurance Costs and Premiums - Allocations

- This category includes an allocation for general liability insurance.

Professional and Contractual Services

- This category includes funding for actuarial services, the indirect cost allocation study, bond counsel, government relations, debt compliance, arbitrage, financial advisory and legal services.

Other Operating Expenses

- This category includes various small items, the largest of which include \$50,128 in hardware software maintenance and licenses and \$22,820 in office supplies. The net change in this category is mainly due to the movement of travel and training budget totaling \$52,600 to a central location along with other executive departments to provide an additional level of review and approval, as well as a decrease of \$34,170 in hardware software maintenance and licenses.

Debt Service

- This category includes funding for banking service charges.

AUTHORIZED POSITION CAP

A total of three positions have been eliminated from the authorized position cap. One position in the Budget Office was eliminated in FY 25 to offset the budgetary impact of upgrading a position within the office. Two vacant positions within Accounting were eliminated as part of the budget process.

Driver Education Safety Trust Fund
Fund - 11507

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Fines and Forfeits	268,966	262,165	262,165	0.0%	0
Investment Pool / Interest Earnings	55,993	37,869	34,121	(9.9%)	(3,748)
TOTAL REVENUE	324,959	300,034	296,286	(1.2%)	(3,748)
EXPENSE					
Grants, Aids & Contributions	95,293	300,034	296,286	(1.2%)	(3,748)
TOTAL EXPENSE	95,293	300,034	296,286	(1.2%)	(3,748)
AUTHORIZED POSITION CAP					
		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

DRIVER EDUCATION SAFETY TRUST FUND FUND 11507

BACKGROUND

Section 111.390: The Driver Education Safety all-years trust fund houses funding revenue generated by a \$3 levy on each civil traffic penalty. The funding is used for driver education programs in public and non-public schools, with expenditure budgeted and managed by the Duval County School Board.

However, F.S. 318.1215 states that a board of county commissioners may require, by ordinance, that the clerk of the court collect an additional \$5 with each civil traffic penalty, which shall be used to fund driver education programs in public and nonpublic schools.

Legislation will be filed after the budget process to revise the amount from \$3 to \$5, as stated in F.S. 318.1215. This will have no impact on the General Fund but will provide additional funding for driver education programs.

REVENUE

Fines and Forfeits

- This category reflects the anticipated traffic court criminal and civil service charge fines for FY 26.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 26.

EXPENDITURES

Grants, Aids, and Contributions

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

Self Insurance
Fund - 56101

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	2,346,908	970,000	1,180,000	21.6%	210,000
Charges for Services: Insurance Premiums	59,540,999	67,070,598	51,791,709	(22.8%)	(15,278,889)
Internal Service Revenue	35,696	35,365	37,177	5.1%	1,812
Miscellaneous Revenue	190	600	100	(83.3%)	(500)
Investment Pool / Interest Earnings	9,766,372	4,557,303	4,617,675	1.3%	60,372
Transfers from Fund Balance	0	64,635	62,823	(2.8%)	(1,812)
TOTAL REVENUE	71,690,165	72,698,501	57,689,484	(20.6%)	(15,009,017)
EXPENSE					
Salaries	1,482,624	1,507,529	1,706,252	13.2%	198,723
Calculated Vacancy Rate Contra Expense	0	(25,220)	(34,264)	35.9%	(9,044)
Pension Costs	165,684	174,752	205,636	17.7%	30,884
Pension Costs - Defined Benefit UAAL	184,432	164,544	261,869	59.1%	97,325
Employer Provided Benefits	223,162	235,878	228,289	(3.2%)	(7,589)
Internal Service Charges	2,197,431	2,207,380	2,121,346	(3.9%)	(86,034)
Insurance Costs and Premiums	33,179,944	62,785,793	47,312,246	(24.6%)	(15,473,547)
Insurance Costs and Premiums - Allocations	2,756,966	3,070,497	3,261,096	6.2%	190,599
Professional and Contractual Services	416,252	650,538	749,425	15.2%	98,887
Other Operating Expenses	405,757	522,669	437,340	(16.3%)	(85,329)
Capital Outlay	0	2	2	0.0%	0
Supervision Allocation	1,133,264	1,148,933	1,216,020	5.8%	67,087
Indirect Cost	534,843	255,206	224,227	(12.1%)	(30,979)
TOTAL EXPENSE	42,680,359	72,698,501	57,689,484	(20.6%)	(15,009,017)
AUTHORIZED POSITION CAP					
		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		25	26	1	
Part Time Hours		2,600	2,600	0	

SELF INSURANCE FUND 56101

BACKGROUND

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

SERVICE LEVELS / ENHANCEMENTS

An additional position was added for work on JEA claims.

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 26 billings for ergonomic assessments and equipment.

Miscellaneous Revenue

- This category includes various small reimbursement revenues.

Investment Pool / Interest Earnings

- This amount includes the FY 26 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 wage increases effective October 5th, 2024 which were not part of the FY 25 original budget and an anticipated October 1st, 2025 wage increase, as well as the addition of one position as part of the FY 26 budget process.

Calculated Vacancy Rate Contra Expense

- This reflects an estimated salary and benefit vacancy rate based on the average turnover ratio and estimated number of vacancies in FY 26.

Pension Costs

- This category includes the FY 26 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Pension Costs – Defined Benefit UAAL

- This category includes the FY 26 contribution for the general employees defined benefit unfunded liability (UAAL). The method for allocating the defined benefit unfunded liability has been revised in FY 26. Going forward it will be based on all authorized positions and not just those positions with employees remaining in the defined benefit plans. This change in methodology may cause a material one-time change in the allocated amount.

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 is \$2,100,000 in OGC legal costs. The net change in this category is mainly driven by a \$82,417 decrease in computer system maintenance and security costs.

Insurance Costs and Premiums

- This category contains the costs and premiums for the City's general liability, auto liability and workers compensation programs. The net decrease in this category is due to a one-time reduction driven by changing the budget method from non-discounted to discounted.

Insurance Costs and Premiums - Allocations

- This amount includes general liability and miscellaneous insurance costs.

Professional and Contractual Services

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

Other Operating Expenses

- This category contains various small items and several large items including \$240,000 to pay the state fee assessment and \$100,000 for ergonomic equipment citywide. The net decrease is mainly due to anticipated decreased costs associated with the state fee assessment of \$60,000. Travel and training budgets totaling \$21,794 have been moved to a central location along with other executive departments to provide an additional level of review and approval.

Supervision Allocation

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

Indirect Cost

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

AUTHORIZED POSITION CAP

A All Lines Claims Adjuster position was added during the FY 26 budget process to work on JEA claims.

Insured Programs
Fund - 56301

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	954,425	900,000	900,000	0.0%	0
Charges for Services: Insurance Premiums	18,463,334	18,752,166	17,176,914	(8.4%)	(1,575,252)
Investment Pool / Interest Earnings	319,966	182,810	192,212	5.1%	9,402
Transfers from Fund Balance	0	500,000	500,000	0.0%	0
TOTAL REVENUE	19,737,725	20,334,976	18,769,126	(7.7%)	(1,565,850)
EXPENSE					
Salaries	760,558	782,567	780,666	(0.2%)	(1,901)
Calculated Vacancy Rate Contra Expense	0	(10,951)	(12,038)	9.9%	(1,087)
Pension Costs	81,769	92,046	99,405	8.0%	7,359
Pension Costs - Defined Benefit UAAL	101,621	123,572	124,684	0.9%	1,112
Employer Provided Benefits	93,258	89,899	86,418	(3.9%)	(3,481)
Internal Service Charges	157,859	167,469	115,358	(31.1%)	(52,111)
Insurance Costs and Premiums	17,570,712	19,357,594	18,194,834	(6.0%)	(1,162,760)
Insurance Costs and Premiums - Allocations	1,510	1,416	1,059	(25.2%)	(357)
Professional and Contractual Services	392,357	538,435	508,435	(5.6%)	(30,000)
Other Operating Expenses	221,272	249,995	6,679	(97.3%)	(243,316)
Capital Outlay	0	3	3	0.0%	0
Supervision Allocation	(1,133,264)	(1,148,933)	(1,216,020)	5.8%	(67,087)
Indirect Cost	101,391	91,864	79,643	(13.3%)	(12,221)
TOTAL EXPENSE	18,349,043	20,334,976	18,769,126	(7.7%)	(1,565,850)

AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Proposed FY 2025-2026	Change
Full Time Positions		9	8	(1)
Part Time Hours		1,110	1,110	0

INSURED PROGRAMS FUND 56301

BACKGROUND

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

SERVICE LEVELS / ENHANCEMENTS

The drivecam function and budget has been moved to Fleet Management as part of the FY 26 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

- This category is made up of anticipated interest earnings for FY 26.

Transfers from Fund Balance

- Fund balance is being appropriated to offset funding that is set aside for any potential FY 26 incidents that require the City to pay a deductible.

EXPENDITURES

Salaries

- The net change in this category is mainly due to the elimination of a vacant position, which is somewhat offset by wage increases effective October 5th, 2024 which were not part of the FY 25 original budget and an anticipated October 1st, 2025 wage increase.

Calculated Vacancy Rate Contra Expense

- This reflects an estimated salary and benefit vacancy rate based on the average turnover ratio and estimated number of vacancies in FY 26.

Pension Costs

- This category includes the FY 26 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Pension Costs – Defined Benefit UAAL

- This category includes the FY 26 contribution for the general employees defined benefit unfunded liability (UAAL). The method for allocating the defined benefit unfunded liability has been revised in FY 26. Going forward it will be based on all authorized positions and not just those positions with employees remaining in the defined benefit plans. This change in methodology may cause a material one-time change in the allocated amount.

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 decrease in this category is mainly due to a \$47,193 decrease in computer system maintenance and security costs.

Insurance Costs and Premiums

- This category houses all of the City's external insurance premiums, the largest of which are property of \$12.2 million, excess workers compensation of \$2.2 million and excess general liability of \$946,239. The net decrease in this category is mainly due to a decrease in the property insurance premium of \$1,361,268.

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 net decrease is mostly driven by the movement of the drivecam function to Fleet Management fund (FD 51101) and the movement of the travel and training budgets totaling \$20,786 to a central location along with other executive departments to provide an additional level of review and approval.

Supervision Allocation

- This amount represents the administrative cost of the Division which are allocated to the Self Insurance fund (Fund 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 vacant Risk Management Assistant position was frozen in FY 25 to offset special pay increases and that vacant position has been eliminated as part of the budget process.

General Employees Pension Trust
Fund - 65101

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Pension Fund Contributions	122,793,071	21,050,717	21,722,749	3.2%	672,032
TOTAL REVENUE	122,793,071	21,050,717	21,722,749	3.2%	672,032
EXPENSE					
Salaries	399,178	446,992	413,449	(7.5%)	(33,543)
Pension Costs	40,524	42,124	47,449	12.6%	5,325
Pension Costs - Defined Benefit UAAL	37,218	23,198	65,172	180.9%	41,974
Employer Provided Benefits	47,794	51,311	50,573	(1.4%)	(738)
Internal Service Charges	528,905	321,045	291,446	(9.2%)	(29,599)
Insurance Costs and Premiums - Allocations	2,017	1,993	1,523	(23.6%)	(470)
Professional and Contractual Services	7,445,449	19,807,211	20,517,464	3.6%	710,253
Other Operating Expenses	218,808,053	5,992	5,643	(5.8%)	(349)
Capital Outlay	0	1	1	0.0%	0
Supervision Allocation	(129,120)	(147,786)	(119,318)	(19.3%)	28,468
Indirect Cost	652,725	498,636	449,347	(9.9%)	(49,289)
TOTAL EXPENSE	227,832,743	21,050,717	21,722,749	3.2%	672,032

AUTHORIZED POSITION CAP	Adopted FY 2024-2025	Proposed FY 2025-2026	Change
Full Time Positions	5	5	0
Part Time Hours	1,300	1,300	0

GENERAL EMPLOYEES PENSION TRUST FUND 65101

BACKGROUND

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

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

SERVICE LEVELS / ENHANCEMENTS

Service levels for this fund are unchanged for the fiscal year 2025-2026.

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 wage increases effective October 5th, 2024 which were not part of the FY 25 original budget and an anticipated October 1st, 2025 wage increase.

Pension Costs

- This category includes the FY 26 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Pension Costs – Defined Benefit UAAL

- This category includes the FY 26 contribution for the general employees defined benefit unfunded liability (UAAL). The method for allocating the defined benefit unfunded liability has been revised in FY 26. Going forward it will be based on all authorized positions and not just those positions with employees remaining in the defined benefit plans. This change in methodology may cause a material one-time change in the allocated amount.

Employer Provided Benefits

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

Internal Service Charges

- This category includes the estimated internal service billings for the various services provided to this department by the City's internal service providers. The net change in this category is driven by several factors, the largest of which is a \$44,790 decrease in ITD computer system maintenance costs. This is somewhat offset by an increase of \$10,240 in mailroom charges.

Insurance Costs and Premiums - Allocations

- This amount represents the cost of general liability insurance.

Professional and Contractual Services

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

Other Operating Expenses

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

Supervision Allocation

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

Indirect Cost

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

AUTHORIZED POSITION CAP

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

Correctional Officers Pension Trust
Fund - 65103

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Pension Fund Contributions	22,240,128	3,067,201	3,348,714	9.2%	281,513
TOTAL REVENUE	22,240,128	3,067,201	3,348,714	9.2%	281,513
EXPENSE					
Professional and Contractual Services	1,101,815	2,910,285	3,220,065	10.6%	309,780
Supervision Allocation	129,120	147,786	119,318	(19.3%)	(28,468)
Indirect Cost	8,688	9,130	9,331	2.2%	201
TOTAL EXPENSE	1,239,623	3,067,201	3,348,714	9.2%	281,513
AUTHORIZED POSITION CAP					
		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

CORRECTIONAL OFFICERS PENSION TRUST FUND 65103

BACKGROUND

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

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

SERVICE LEVELS / ENHANCEMENTS

Service levels for this fund are unchanged for the fiscal year 2025-2026.

REVENUE

Pension Fund Contributions

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

EXPENDITURES

Professional and Contractual Services

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

Supervision Allocation

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

Indirect Cost

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

GEDC Survivor & Disability Plan
Fund - 65110

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Pension Fund Contributions	9,315,354	107,457	228,366	112.5%	120,909
TOTAL REVENUE	9,315,354	107,457	228,366	112.5%	120,909
EXPENSE					
Professional and Contractual Services	35,856	107,457	228,366	112.5%	120,909
TOTAL EXPENSE	35,856	107,457	228,366	112.5%	120,909
AUTHORIZED POSITION CAP					
		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

GEDC SURVIVOR AND DISABILITY PENSION FUND 65110

BACKGROUND

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

SERVICE LEVELS

Service levels for this fund are unchanged for the fiscal year 2025-2026.

REVENUE

Pension Fund Contributions

This amount represents the revenue needed to balance the fund.

EXPENDITURES

Professional and Contractual Services

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

PSDC Survivor & Disability Plan
Fund - 65111

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Pension Fund Contributions	1,849,220	62,249	109,247	75.5%	46,998
TOTAL REVENUE	1,849,220	62,249	109,247	75.5%	46,998
EXPENSE					
Professional and Contractual Services	12,954	62,249	109,247	75.5%	46,998
TOTAL EXPENSE	12,954	62,249	109,247	75.5%	46,998
AUTHORIZED POSITION CAP					
		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

PSDS SURVIVOR AND DISABILITY PLAN FUND 65111

BACKGROUND

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

SERVICE LEVELS

Service levels for this fund are unchanged for the fiscal year 2025-2026.

REVENUE

Pension Fund Contributions

This amount represents the revenue needed to balance the fund.

EXPENDITURES

Professional and Contractual Services

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

Fire and Rescue

Fire and Rescue
General Fund - Operating Fund

REVENUES AND EXPENDITURES	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	1,999,952	2,396,744	2,839,483	18.5%	442,739
Revenue From City Agencies	1,795,899	2,037,797	2,159,444	6.0%	121,647
Net Transport Revenue	37,403,405	40,033,871	39,614,619	(1.0%)	(419,252)
Fines and Forfeits	47,704	30,000	20,000	(33.3%)	(10,000)
Miscellaneous Revenue	2,699,288	2,188,897	2,481,633	13.4%	292,736
Pension Fund Contributions	196	0	0		0
Contribution From Local Units	10,817,735	11,288,401	10,874,557	(3.7%)	(413,844)
TOTAL REVENUE	54,764,179	57,975,710	57,989,736	0.0%	14,026
EXPENSE					
Salaries	190,785,615	198,061,443	239,152,748	20.7%	41,091,305
Pension Costs	49,003,550	49,882,000	58,423,134	17.1%	8,541,134
Pension Costs - Defined Benefit UAAL	51,522,611	53,422,385	0	(100.0%)	(53,422,385)
Employer Provided Benefits	34,285,809	36,201,770	29,180,669	(19.4%)	(7,021,101)
Internal Service Charges	33,452,612	31,305,307	33,884,105	8.2%	2,578,798
Inter-Departmental Billing	0	0	50,000		50,000
Insurance Costs and Premiums	(14,285)	0	0		0
Insurance Costs and Premiums - Allocations	2,028,205	1,867,796	1,734,548	(7.1%)	(133,248)
Professional and Contractual Services	522,421	638,500	638,820	0.1%	320
Other Operating Expenses	9,652,284	8,348,556	8,760,321	4.9%	411,765
Capital Outlay	1,187,930	661,041	9,393,005	1320.9%	8,731,964
Debt Management Fund Repayments	881,711	821,900	618,494	(24.7%)	(203,406)
Grants, Aids & Contributions	5,029,298	5,029,299	5,414,615	7.7%	385,316
TOTAL EXPENSE	378,337,761	386,239,997	387,250,459	0.3%	1,010,462
AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		1,902	1,925	23	
Part Time Hours		54,114	54,114	0	
EXPENDITURES BY DIVISION	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
Emergency Preparedness	4,654,430	4,547,031	4,498,193	(1.1%)	(48,838)
Fire Operations	239,401,737	246,766,389	243,370,378	(1.4%)	(3,396,011)
Fire Prevention	5,972,039	6,260,651	5,790,892	(7.5%)	(469,759)
Fire Training	5,880,007	6,163,416	6,267,660	1.7%	104,244
FR Office of the Director	10,323,348	11,443,733	11,589,703	1.3%	145,970
Rescue and Communications	112,106,200	111,058,777	115,733,633	4.2%	4,674,856
DEPARTMENT TOTAL	378,337,761	386,239,997	387,250,459	0.3%	1,010,462

FIRE AND RESCUE GENERAL FUND OPERATING

BACKGROUND

The Fire and Rescue Department (JFRD) is comprised of the Office of the Director and five other divisions. The other divisions are Emergency Preparedness, Fire Operations, Fire Prevention, Fire Training, and Rescue and Communications. The primary mission of JFRD is to preserve and protect the lives, property, and environment of our community. JFRD processes calls for emergency assistance quickly and effectively to reduce response times to citizens, administer a community-wide emergency management plan, perform fire and life safety building inspections, review new construction plans for fire code compliance, conduct public safety education programs, deliver the highest quality of pre-hospital care, promote state of the art training, education, and certification to all personnel necessary to ensure that JFRD remains competent and efficient in providing citizens and visitors of Duval County the absolute best delivery of emergency services. The Fire Plans Review activity is funded through the Building Inspections fund (FD_15104). The Opioid Settlement activity was added during FY 23 per 2022-084-E, and is contained in the Opioid Settlement Fund (Fund 15111) per 2023-350-E. The JFRD 24/7 EMS Response Team was created at the end of FY 24 per 2024-713-E and is contained in the Homelessness Initiatives Special Revenue Fund (FD_11103).

SERVICE LEVELS / ENHANCEMENTS

The FY 26 budget includes funding to purchase JFRD equipment including; \$476,000 for JFRD equipment refresh, \$7.48 million to replace end-of-life cardiac monitors on JFRD apparatus, \$1.43 million to replace end-of-life stretchers and equipment, and \$1.2 million for Fleet Management to purchase a pumper for the future Fire Station 78. Annual \$50,000 has been included to provide cooling center facilities. An additional position has been added to provide fire inspection services in Neptune Beach. Twenty-two positions, and associated equipment costs, have been added for Fire Station 66.

REVENUE

Charges for Services

- This category includes fire inspection fee revenue of \$2.11 million, State education reimbursements of \$711,000 and other smaller items. The change in this category is driven by several factors, the largest of which is an increase of \$355,645 in anticipated fire inspection fee revenue.

Revenue from City Agencies

- This category includes a repayment of costs from the 9-1-1 emergency user fee fund (Fund 10701) for call taker salaries of \$728,896 and overtime reimbursement from ASM of \$1.43 million. The change in this category is driven by increases of \$77,939 in 9-1-1 emergency user fee fund repayment revenue and \$43,708 in overtime reimbursement.

Net Transport Revenue

- This category houses the net transport revenue including all the various uncollectible / insurance write-offs.

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 driven by an anticipated increase of \$244,249 in overtime reimbursement for non-city events.

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 primarily attributable to one-time revenue forgiveness of \$750,000 included in the FY 26 budget for Atlantic Beach fire services, although this is significantly offset by contractual increases in other areas within this category.

EXPENDITURES

Salaries

- The net increase in this category is being driven by several factors including wage increases associated with the International Association of Firefighters (IAFF) three-year contract approved after the FY 25 budget was filed. The 10/1/24 wage increases were not part of the FY 25 JFRD budget so the FY 26 change effectively includes two fiscal years worth of contractual wage increases. Other contributing factors include a \$2.0 million increase in DROP leave payouts, a \$8.8 million increase in overtime, and the addition of 23 positions as part of the budget process which are detailed below in the authorized cap section.

Pension Costs

- This category includes the FY 26 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.

Pension Costs – Defined Benefit UAAL

- This category includes the FY 26 contribution for the general employees, corrections, and police & fire pension defined benefit plans unfunded liability (UAAL). The cost method for the general employees defined benefit unfunded liability (UAAL) has been revised for FY 26, and the UAAL cost has been moved from department budgets into a non-departmental cost center.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The change in this category is mostly driven by decreases of \$4.5 million in combined workers' compensation insurance costs and \$3.08 million in FOP/IAFF Health Trust 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 includes a net increase of \$3.1 million in combined fleet costs. This was somewhat offset by a number of smaller decreases, including \$788,045 in computer system maintenance and security costs, \$300,000 in ITD system development costs, \$286,196 in radio costs, and \$245,972 in building maintenance allocation costs.

Inter-departmental Billing

- This amount represents miscellaneous intradepartmental funding added in FY 26 to provide cooling center facilities.

Insurance Costs and Premiums - Allocations

- This amount represents cost for general liability insurance, miscellaneous insurance, and aviation hull/chemical costs. The change in this category is almost entirely driven by reductions of \$89,663 in general liability insurance costs and \$49,695 in miscellaneous insurance.

Professional and Contractual Services

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

Other Operating Expenses

- The category contains various items, the largest of which include: \$2.09 million in medical supplies; \$1.99 million in fire hose and bunker gear costs; \$1.45 million in JFRD/JSO training costs; and \$1.12 million in other operating supplies. The change in this category is driven by several factors, the largest of which include increases of \$294,719 in fire hose and bunker gear related to the addition of 22 fire station 66 positions, \$59,892 in other operating supplies, and \$48,153 in repairs and maintenance. The travel and training budget of \$44,659 was moved into a central location, along with other executive departments, to provide an additional level of review and approval.

Capital Outlay

- Capital funding is being provided in FY 26 of \$7.48 million to replace end-of-life cardiac monitors on JFRD apparatus, of \$1.43 million to replace end-of-life stretchers and equipment, of \$476,000 in annual funding for 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

Twenty-three positions were added as part of the budget process. One Fire Protection Inspector position was added to provide fire inspection services in Neptune Beach and twenty-two positions were added for fire station 66.

Homelessness Initiatives Special Revenue Fund
Fund - 11103

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Investment Pool / Interest Earnings	11,265	0	42,724		42,724
Transfers From Other Funds	1,600,000	2,240,000	6,465,754	188.6%	4,225,754
TOTAL REVENUE	1,611,265	2,240,000	6,508,478	190.6%	4,268,478
EXPENSE					
Salaries	0	0	989,985		989,985
Pension Costs	0	0	247,485		247,485
Employer Provided Benefits	0	0	114,644		114,644
Insurance Costs and Premiums - Allocations	0	0	2,564		2,564
Other Operating Expenses	10	0	5,153,800		5,153,800
Contingencies	0	2,240,000	0	(100.0%)	(2,240,000)
TOTAL EXPENSE	10	2,240,000	6,508,478	190.6%	4,268,478
AUTHORIZED POSITION CAP					
		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		0	7	7	
Part Time Hours		0	0	0	

HOMELESSNESS INITIATIVES SPECIAL REVENUE FUND FUND 11103

BACKGROUND

Municipal Code Section 111.920: Ordinance 2023-807-E replaced Code Section 111.920 with the Homeless Initiatives Special Revenue Fund. Ordinance 2024-041-E further amended Section 111.920 to provide for funding of homelessness initiatives through certain economic development agreement incentives, requiring that the value of 4% of the approved economic development agreement incentives, for areas outside the CRAs, be transferred to this fund. Ordinance 2024-713-E created the JFRD 24/7 EMS Response Team within this fund as part of the implementation and administration of a Homelessness Strategic Plan for Duval County.

Municipal Code Chapter 86: Addressing the needs of Duval County's homeless and chronically unhoused populations is an issue of significant concern and importance to the City and the Jacksonville community. Ordinance 2024-111-E created a new Chapter 86 to start a Homeless Initiatives Commission. Per Section 86.102, this advisory commission is tasked with ensuring that funds deposited in the Homelessness Initiatives Special Revenue Fund are utilized in a way that maximizes the impact of those dollars in combatting homelessness and supporting a variety of programs and initiatives to meet the needs of the homeless and chronic unhoused populations in Duval County.

SERVICE LEVELS / ENHANCEMENTS

FY 26 includes additional funding of \$3,270,000.

REVENUE

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 26.

Transfers from Other Funds

- This amount represents a transfer from the General Fund Operating (FD 00111) which includes \$1,844,000 pursuant to the 111.920 code required calculation and \$4,621,754 to cover costs associated with JFRD positions within the fund and the \$3.27 million additional funding.

EXPENDITURES

Salaries

Pension Costs

Employer Provided Benefits

Insurance Costs and Premiums - Allocations

- The FY 26 budget in these categories are for the seven JFRD positions added to the fund as part of ordinance 2024-713-E.

Other Operating Expenses

- This category includes funding for JFRD employee operating expenses of \$39,800, \$1,844,000 pursuant to the 111.920 code required calculation, and \$3,270,000 in additional JFRD program funding.

AUTHORIZED POSITION CAP

Seven positions were added to the fund as part of ordinance 2024-713-E.

Building Inspection
Fund - 15104

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Permits and Fees	3,418,344	2,673,000	3,495,207	30.8%	822,207
Inspection Fees	15,780,330	15,951,000	16,291,725	2.1%	340,725
Charges for Services	1,960,429	2,107,250	2,008,769	(4.7%)	(98,481)
Fines and Forfeits	287,392	439,080	126,907	(71.1%)	(312,173)
Miscellaneous Revenue	81,933	62,000	91,137	47.0%	29,137
Investment Pool / Interest Earnings	1,021,335	676,699	597,797	(11.7%)	(78,902)
Transfers from Fund Balance	444,132	4,228,475	4,275,384	1.1%	46,909
TOTAL REVENUE	22,993,895	26,137,504	26,886,926	2.9%	749,422
EXPENSE					
Salaries	11,298,941	12,550,649	14,168,704	12.9%	1,618,055
Calculated Vacancy Rate Contra Expense	0	(132,735)	(191,167)	44.0%	(58,432)
Pension Costs	1,159,347	1,383,228	1,698,300	22.8%	315,072
Pension Costs - Defined Benefit UAAL	2,032,437	2,298,971	2,111,901	(8.1%)	(187,070)
Employer Provided Benefits	1,943,829	2,096,313	2,115,897	0.9%	19,584
Internal Service Charges	2,893,104	4,874,274	4,065,563	(16.6%)	(808,711)
Insurance Costs and Premiums	0	518	518	0.0%	0
Insurance Costs and Premiums - Allocations	111,821	125,694	72,155	(42.6%)	(53,539)
Professional and Contractual Services	229,097	1,110,001	1,595,001	43.7%	485,000
Other Operating Expenses	451,966	957,966	472,385	(50.7%)	(485,581)
Capital Outlay	0	2	100,002	5000000.0%	100,000
Supervision Allocation	(4,446)	(146,054)	(839,073)	474.5%	(693,019)
Indirect Cost	1,029,731	1,018,677	1,156,740	13.6%	138,063
Transfers to Other Funds	0	0	360,000		360,000
TOTAL EXPENSE	21,145,827	26,137,504	26,886,926	2.9%	749,422
AUTHORIZED POSITION CAP					
		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		189	195	6	
Part Time Hours		9,100	9,100	0	

BUILDING INSPECTION FUND 15104

BACKGROUND

Ordinance 2025-0030-E has re-organized departmental structures, transferring Building Inspection and Development Services from the Planning and Development Department to Public Works.

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

SERVICE LEVEL / ENHANCEMENTS

Fire and Rescue - Center

Service levels for this department are unchanged for the fiscal year 2025-2026.

Public Works

Six positions and related funding were added as detailed in the Authorized Position Cap section below. One-time funding of \$130,000 was provided to purchase two mobile equipment for two of the added positions. One-time funding of \$100,000 was provided for renovations to the Building Inspection space. Annual funding of \$500,000 was provided for professional civil engineering and technical services. Annual funding of \$20,000 was provided for employee training to increase efficiency. Funding of \$50,000 was provided to purchase and install streaming equipment for the Ed ball Hearing Room, including \$25,000 annual contractual AV services.

REVENUE

Fire and Rescue

Charges for Services

- This represents anticipated fire plans review and re-inspection fees. The change in this category is due to anticipated reductions of \$80,752 in fire plans review fees and \$29,650 in re-inspection fees.

Fines and Forfeits

- Reactivation Reinstatement Fees are no longer charged due to changes in Florida state law.

Jax Citywide Activities

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 26.

Transfers from Fund Balance

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

Public Works

Permits and Fees

- This category houses the various fees collected by this fund related to construction, including licensed contractor fees, site development review fees and site clearing permit fees. The change in this category is mainly driven by a \$753,431 increase in anticipated building permit review fees.

Inspection Fees

- This category houses the various inspection fees collected by this fund related to construction. The largest of which are \$9.77 million in building inspection fees, \$2.34 million in electrical inspection fees and \$2.06 million in plumbing inspection fees. The change in this category is primarily driven by respective increases of \$371,031 and \$96,960 in anticipated building inspection fees and mechanical inspection fees, although these are somewhat offset by a \$139,789 decrease in anticipated construction inspection fees.

Charges for Services

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

Fines and Forfeits

- This amount represents anticipated code violation fines. The decrease in this category is due to the removal of reactivation reinstatement fee, changes in F.S. 489.131 no longer permit local governments to impose related fines or penalties.

Miscellaneous Revenue

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

EXPENDITURES

Fire and Rescue

Salaries

- The net increase in this category is mainly due to wage increases effective October 5th, 2024 which were not part of the FY 25 original budget and an anticipated October 1st, 2025 wage increase.

Calculated Vacancy Rate Contra Expense

- This reflects an estimated salary and benefit vacancy rate based on the average turnover ratio and estimated number of vacancies in FY 26.

Pension Costs

- This category includes the FY 26 required contributions for the general employees and police / 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. The change in this category is mostly driven by decreases of \$23,762 in combined group hospitalization and health insurance costs and \$15,119 in combined workers' compensation insurance costs, although these are slightly offset by small increases in other areas within the category.

Internal Service Charges

- This category includes the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The change in this category is mostly driven by a reduction of \$53,132 in combined fleet expenses for FY 26.

Insurance Costs and Premiums - Allocations

- This category includes costs for general liability insurance.

Other Operating Expenses

- This category includes various small items, the largest of which include employee travel and training costs of \$6,000, clothing, uniforms & safety equipment costs of \$3,500 and clothing/cleaning/shoe allowance costs of \$2,400.

Indirect Cost

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

Jax Citywide Activities

Pension Costs – Defined Benefit UAAL

- This category includes the FY 26 contribution for the general employees defined benefit unfunded liability (UAAL). The method for allocating the defined benefit unfunded liability has been revised in FY 26. Going forward it will be based on all authorized positions and not just those positions with employees remaining in the defined benefit plans. This change in methodology may cause a material one-time change in the allocated amount.

Transfer to Other Funds

- Funding is being transferred to Fund 32124 for capital projects.

Public Works

Salaries

- The net increase in this category is mainly due to wage increases effective October 5th, 2024 which were not part of the FY 25 original budget and an anticipated October 1st, 2025 wage increase. The net increase also includes costs related to the additional positions detailed in the Authorized Position Cap section below.

Calculated Vacancy Rate Contra Expense

- This reflects an estimated salary and benefit vacancy rate based on the average turnover ratio and estimated number of vacancies in FY 26.

Pension Costs

- This category includes the FY 26 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 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 decrease of \$756,082 in fleet vehicle replacement costs.

Insurance Costs and Premiums

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

Insurance Costs and Premiums - Allocations

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

Professional and Contractual Services

- This category houses funding for private sector plans examining/inspections and design consultations. The change in this category is primarily driven by the addition of \$500,000 in other professional services for civil engineering and technical services.

Other Operating Expenses

- This category includes a variety of expenses, the largest of which include revenue collection fees paid to the Tax Collector of \$192,900, \$60,695 in travel and training costs, employee clean clothing allowance of \$43,960, parking cost of \$30,120, and \$25,000 for furniture and equipment. The change in this category is almost entirely driven by the removal of FY25 one-time funding of

\$501,847 in repairs to building and equipment costs provided for renovations and security improvement.

Capital Outlay

- One-time funding of \$100,000 was provided for renovations to the Building Inspection space.

Supervision Allocation

- This amount represents the administrative costs that are being allocated to each division within Public Works and cross funds.

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

The authorized position cap is unchanged.

Public Works

Two Building Plans Examiner positions, two Building Code Enforcement Coordinator positions, and two Permit Assistant positions were added during FY 26 budget process. Part-time hours remain unchanged.

Opioid Settlement Fund
Fund - 15111

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Miscellaneous Revenue	6,816,701	5,581,474	5,643,435	1.1%	61,961
Investment Pool / Interest Earnings	477,223	0	342,525		342,525
TOTAL REVENUE	7,293,924	5,581,474	5,985,960	7.2%	404,486
EXPENSE					
Salaries	190,262	722,436	665,873	(7.8%)	(56,563)
Pension Costs	22,832	22,712	24,196	6.5%	1,484
Employer Provided Benefits	20,813	23,647	26,231	10.9%	2,584
Internal Service Charges	0	5,340	3,000	(43.8%)	(2,340)
Insurance Costs and Premiums - Allocations	1,205	1,161	748	(35.6%)	(413)
Other Operating Expenses	69,528	35,700	43,270	21.2%	7,570
Capital Outlay	418,402	2,000	0	(100.0%)	(2,000)
Contingencies	0	4,768,478	5,222,642	9.5%	454,164
TOTAL EXPENSE	723,042	5,581,474	5,985,960	7.2%	404,486
AUTHORIZED POSITION CAP					
		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		2	2	0	
Part Time Hours		1,420	0	(1,420)	

OPIOID SETTLEMENT FUND FUND 15111

BACKGROUND

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

SERVICE LEVELS / ENHANCEMENTS

Service levels for this fund are unchanged for the fiscal year 2025-2026.

REVENUE

Miscellaneous Revenue

- This represents the settlement revenue necessary to balance the fund.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 26.

EXPENDITURES

Salaries

Pension Costs

Employer Provided Benefits

Insurance Costs and Premiums - Allocations

- The FY 26 budget in these categories are for the two full-time JFRD positions that sit within the fund.

Internal Service Charges

- This category includes the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The net change in this category is due to a decrease of \$2,340 in fleet parts, oil and gas allocations.

Other Operating Expenses

- This category includes \$39,570 in hardware–software maintenance and licenses and \$3,700 in office and medical supplies.

Contingencies

- This amount represents a calculated allocation of \$5,222,642 to be awarded by the Opioid and Substance Use Disorder (OSUD) Grants Committee. Due to a Council conflict, this funding is placed in a contingency and will be appropriated as part of ordinance 2025-510.

AUTHORIZED POSITION CAP

The authorized cap is unchanged. Part-time hours and corresponding salaries were eliminated as part of the budget process.

Health Administrator

Health Administrator
General Fund - Operating Fund

REVENUES AND EXPENDITURES	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2023-2024	FY 2024-2025	FY 2025-2026	Percent	Dollar
EXPENSE					
Internal Service Charges	530,340	624,902	648,446	3.8%	23,544
Insurance Costs and Premiums - Allocations	72,226	70,878	63,238	(10.8%)	(7,640)
Other Operating Expenses	0	2,001	2,001	0.0%	0
Grants, Aids & Contributions	1,005,535	1,205,535	1,205,535	0.0%	0
TOTAL EXPENSE	1,608,101	1,903,316	1,919,220	0.8%	15,904

AUTHORIZED POSITION CAP	Adopted	Proposed	Change
	FY 2024-2025	FY 2025-2026	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

EXPENDITURES BY DIVISION	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2023-2024	FY 2024-2025	FY 2025-2026	Percent	Dollar
Public Health	1,608,101	1,903,316	1,919,220	0.8%	15,904
DEPARTMENT TOTAL	1,608,101	1,903,316	1,919,220	0.8%	15,904

HEALTH ADMINISTRATOR GENERAL FUND OPERATING

BACKGROUND

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

SERVICE LEVEL / ENHANCEMENTS

Service levels for this department are unchanged for the fiscal year 2025-2026.

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.

Insurance Costs and Premiums - Allocations

- This amount includes miscellaneous insurance costs.

Other Operating Expenses

- This category includes funding for sanitation / garbage disposal.

Grants, Aids and Contributions

- The city has provided \$1,205,535 of funding for the programs below. More detailed information can be found on 2025-504 Schedule B6:
 - STD Prevention Program \$147,000
 - Immunization Program \$308,292
 - Primary Care Program \$550,000
 - HERAP \$200,243

Jacksonville Human Rights Commission

Jacksonville Human Rights Commission
General Fund - Operating Fund

REVENUES AND EXPENDITURES	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Intergovernmental Revenue	19,730	39,000	20,000	(48.7%)	(19,000)
TOTAL REVENUE	19,730	39,000	20,000	(48.7%)	(19,000)
EXPENSE					
Salaries	590,463	624,075	668,122	7.1%	44,047
Pension Costs	74,840	79,347	85,036	7.2%	5,689
Pension Costs - Defined Benefit UAAL	21,482	26,123	0	(100.0%)	(26,123)
Employer Provided Benefits	74,984	82,382	82,887	0.6%	505
Internal Service Charges	414,475	186,731	202,526	8.5%	15,795
Insurance Costs and Premiums - Allocations	2,393	2,888	2,468	(14.5%)	(420)
Professional and Contractual Services	3,250	3,500	3,500	0.0%	0
Other Operating Expenses	16,687	16,126	12,663	(21.5%)	(3,463)
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENSE	1,198,574	1,021,173	1,057,203	3.5%	36,030

AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Proposed FY 2025-2026	Change
	Full Time Positions	9	9	0
	Part Time Hours	0	0	0

EXPENDITURES BY DIVISION	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
Human Rights Commission	1,198,574	1,021,173	1,057,203	3.5%	36,030
DEPARTMENT TOTAL	1,198,574	1,021,173	1,057,203	3.5%	36,030

JACKSONVILLE HUMAN RIGHTS COMMISSION GENERAL FUND OPERATING

BACKGROUND

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

SERVICE LEVELS / ENHANCEMENTS

Service levels for this department are unchanged for the fiscal year 2025-2026.

REVENUES

Intergovernmental Revenue

- This amount represents anticipated revenues from the Equal Employment Opportunity Commission (EEOC) in FY 26.

EXPENDITURES

Salaries

- The net increase in this category is mainly due to wage increases effective October 5th, 2024 which were not part of the FY 25 original budget and an anticipated October 1st, 2025 wage increase. There were no collective bargaining wage increases included in the FY 24-25 budget. FY 23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements were reached with IAFF (2024-629-E) and FOP (2024-630-E) during the FY 24-25 budget process. Ordinances 2024-0843-E (IAFF), 2024-0842-E (FOP), and 2025-0280-E (non-public safety) were filed to move funding to the appropriate department budgets during FY 25.

Pension Costs

- This category includes the FY 26 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Pension Costs – Defined Benefit UAAL

- This category includes the FY 26 contribution for the general employees defined benefit unfunded liability (UAAL). The cost method for the general employees defined benefit unfunded liability (UAAL) has been revised for FY 26, and the UAAL cost has been moved from department budgets into a non-departmental cost center.

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.

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 \$4,450 in dues and subscription costs, \$3,850 in office supplies, and \$3,000 in miscellaneous services and charges. The change in this category is primarily driven by the movement of the travel and training budget totaling \$2,698 to a central location, along with other executive department's, to provide an additional level of review and approval.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged.

Kids Hope Alliance

Kids Hope Alliance Fund
Fund - 10901

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Investment Pool / Interest Earnings	974,347	558,380	634,313	13.6%	75,933
Transfers From Other Funds	57,016,392	53,693,734	56,470,767	5.2%	2,777,033
TOTAL REVENUE	57,990,739	54,252,114	57,105,080	5.3%	2,852,966
EXPENSE					
Salaries	3,568,885	3,676,028	3,877,120	5.5%	201,092
Calculated Vacancy Rate Contra Expense	0	(75,927)	(78,284)	3.1%	(2,357)
Pension Costs	291,945	363,458	364,139	0.2%	681
Pension Costs - Defined Benefit UAAL	510,833	702,120	577,456	(17.8%)	(124,664)
Employer Provided Benefits	424,886	440,132	437,997	(0.5%)	(2,135)
Internal Service Charges	846,384	835,947	806,022	(3.6%)	(29,925)
Insurance Costs and Premiums - Allocations	50,633	49,731	44,005	(11.5%)	(5,726)
Professional and Contractual Services	501,967	375,332	375,219	0.0%	(113)
Other Operating Expenses	261,500	260,904	230,225	(11.8%)	(30,679)
Capital Outlay	8,304	2	2	0.0%	0
Debt Service	403,426	406,355	398,147	(2.0%)	(8,208)
Contingencies	0	46,968,032	49,823,032	6.1%	2,855,000
Transfers to Other Funds	670,000	250,000	250,000	0.0%	0
TOTAL EXPENSE	7,538,763	54,252,114	57,105,080	5.3%	2,852,966

AUTHORIZED POSITION CAP

	Adopted FY 2024-2025	Proposed FY 2025-2026	Change
Full Time Positions	42	42	0
Part Time Hours	25,000	25,000	0

KIDS HOPE ALLIANCE FUND FUND 10901

BACKGROUND

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

SERVICE LEVELS / ENHANCEMENTS

Additional annual funding of \$2,855,000 was added during the FY 26 budget process, as follows: \$2.8 million for Out of School Time programs, and \$55,000 for Preteen and Teen programs.

REVENUE

Investment Pool / Interest Earnings

- This amount represents the anticipated interest earnings for FY 26.

Transfers from Other Funds

- This amount represents the subsidy from the General Fund Operating fund (FD_00111) to balance the fund.

EXPENDITURES

Salaries

- The net increase in this category is mainly due to wage increases effective October 5th, 2024 which were not part of the FY 25 original budget and an anticipated October 1st, 2025 wage increase. There were no collective bargaining wage increases included in the FY 24-25 budget. FY 23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements were reached with IAFF (2024-629-E) and FOP (2024-630-E) during the FY 24-25 budget process. Ordinances 2024-0843-E (IAFF), 2024-0842-E (FOP), and 2025-0280-E (non-public safety) were filed to move funding to the appropriate department budgets during FY 25.

Calculated Vacancy Rate Contra Expense

- This reflects an estimated salary and benefit vacancy rate based on the average turnover ratio and estimated number of vacancies in FY 26.

Pension Costs

- This category includes the FY 26 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Pension Costs – Defined Benefit UAAL

- This category includes the FY 26 contribution for the general employees defined benefit unfunded liability (UAAL). The method for allocating the defined benefit unfunded liability has been revised in FY 26. Going forward it will be based on all authorized positions and not just those positions with employees remaining in the defined benefit plans. This change in methodology may cause a material one-time change in the allocated amount.

Employer Provided Benefits

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

Internal Service Charges

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

Insurance Costs and Premiums - Allocations

- This 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 license costs of \$93,022, dues and subscriptions costs of \$60,238, other operating supplies costs of \$28,000, and advertising and promotion costs of \$26,714. The change in this category is driven by the movement of the travel and training budget totaling \$34,147 to a central location, along with other executive departments, to provide an additional level of review and approval.

Debt Service

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

Contingencies

- This amount represents the proposed FY 26 program funding for the Essential Service Plan. Due to a Council conflict, this funding is placed in a contingency and will be appropriated as part of Ordinance 2025-511.
 - Out of School Time Programs \$26,162,093
 - Juvenile Justice Prevention / Intervention Programs \$4,009,000
 - Early Learning Programs \$5,197,000
 - Special Needs Programs \$8,275,939
 - Preteen and Teen Programs \$6,179,000

Transfers to Other Funds

- This category includes a transfer of \$200,000 to the Child Services Trust (FD_10904) and \$50,000 to the Youth Travel Trust – KHA (FD_10905).

AUTHORIZED POSITION CAP

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

Kids Hope Alliance Trust Fund
Fund - 10904

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Transfers From Other Funds	428,000	200,000	200,000	0.0%	0
TOTAL REVENUE	428,000	200,000	200,000	0.0%	0
EXPENSE					
Other Operating Expenses	0	1	0	(100.0%)	(1)
Grants, Aids & Contributions	358,069	199,999	0	(100.0%)	(199,999)
Contingencies	0	0	200,000		200,000
TOTAL EXPENSE	358,069	200,000	200,000	0.0%	0
AUTHORIZED POSITION CAP					
		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

KIDS HOPE ALLIANCE TRUST FUND 10904

BACKGROUND

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

SERVICE LEVELS / ENHANCEMENTS

Service levels for this fund are unchanged for the fiscal year 2025-2026.

REVENUE

Transfer from Other Funds

- This amount represents a contribution from Kids Hope Alliance (FD_10901) to fund efforts related to the Essential Services Plan for Kids Program.

EXPENDITURES

Contingencies

- This funding is to support the Essential Services Plan for Kids Program. Due to a Council conflict, this funding is placed in a contingency and will be appropriated as part of ordinance 2025-511.

Youth Travel Trust - KHA
Fund - 10905

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Transfers From Other Funds	50,000	50,000	50,000	0.0%	0
TOTAL REVENUE	50,000	50,000	50,000	0.0%	0
EXPENSE					
Grants, Aids & Contributions	80,466	50,000	0	(100.0%)	(50,000)
Contingencies	0	0	50,000		50,000
TOTAL EXPENSE	80,466	50,000	50,000	0.0%	0
AUTHORIZED POSITION CAP					
		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

YOUTH TRAVEL TRUST - KHA FUND 10905

BACKGROUND

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

SERVICE LEVELS / ENHANCEMENTS

Service levels for this fund are unchanged for the fiscal year 2025-2026.

REVENUE

Transfers From Other Funds

- This amount represents a contribution from Kids Hope Alliance (FD_10901) to fund efforts related to the youth travel trust.

EXPENDITURES

Contingencies

- This amount represents the proposed FY 26 funding for youth travel support. Due to a Council conflict, this funding is placed in a contingency and will be appropriated as part of ordinance 2025-511.

Medical Examiner

Medical Examiner
General Fund - Operating Fund

REVENUES AND EXPENDITURES	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	1,965,218	2,260,000	2,088,092	(7.6%)	(171,908)
TOTAL REVENUE	1,965,218	2,260,000	2,088,092	(7.6%)	(171,908)
EXPENSE					
Salaries	3,709,132	3,936,235	4,296,698	9.2%	360,463
Pension Costs	392,559	461,744	484,528	4.9%	22,784
Pension Costs - Defined Benefit UAAL	311,193	390,293	0	(100.0%)	(390,293)
Employer Provided Benefits	338,173	337,286	388,535	15.2%	51,249
Internal Service Charges	625,788	501,810	569,183	13.4%	67,373
Insurance Costs and Premiums - Allocations	108,355	99,341	82,218	(17.2%)	(17,123)
Professional and Contractual Services	1,116,095	1,117,837	1,096,131	(1.9%)	(21,706)
Other Operating Expenses	215,359	334,842	310,405	(7.3%)	(24,437)
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENSE	6,816,654	7,179,389	7,227,699	0.7%	48,310
AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		35	38	3	
Part Time Hours		2,080	2,080	0	
EXPENDITURES BY DIVISION	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year Percent	Dollar
Medical Examiners	6,816,654	7,179,389	7,227,699	0.7%	48,310
DEPARTMENT TOTAL	6,816,654	7,179,389	7,227,699	0.7%	48,310

MEDICAL EXAMINER

GENERAL FUND OPERATING

BACKGROUND

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

SERVICE LEVELS / ENHANCEMENTS

The new Medical Examiner's Office facility is expected to be open for service at the end of FY 25. Funding for enhanced janitorial service was provided to accommodate the needs of the new facility. Three positions detailed below in the Authorized Position Cap section were added as a part of the FY 26 budget process to accommodate workload needs in the new facility. Along with funding for an additional vehicle to accommodate one of the added positions.

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.

EXPENDITURES

Salaries

- The net increase in this category is mainly due to wage increases effective October 5th, 2024 which were not part of the FY 25 original budget and an anticipated October 1st, 2025 wage increase, as well as the addition of three positions in the authorized cap for FY 26 as detailed below. There were no collective bargaining wage increases included in the FY 24-25 budget. FY 23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements were reached with IAFF (2024-629-E) and FOP (2024-630-E) during the FY 24-25 budget process. Ordinances 2024-0843-E (IAFF), 2024-0842-E (FOP), and 2025-0280-E (non-public safety) were filed to move funding to the appropriate department budgets during FY 25.

Pension Costs

- This category includes the FY 26 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Pension Costs – Defined Benefit UAAL

- This category includes the FY 26 contribution for the general employees defined benefit unfunded liability (UAAL). The cost method for the general employees defined benefit unfunded liability (UAAL) has been revised for FY 26, and the UAAL cost has been moved from department budgets into a non-departmental cost center.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The change in this category is mostly driven by an increase of \$48,715 in group hospitalization insurance cost, which is attributable to the addition of three positions as described below.

Internal Service Charges

- This category includes the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The change in this category is driven by several factors, the largest of which includes an increase of \$100,923 in city-wide building maintenance costs, which is attributable to the new Medical Examiner's Office facility opening at the end of FY 25. This is somewhat offset by a reduction of \$39,510 in computer system maintenance and security costs for FY 26.

Insurance Costs and Premiums - Allocations

- This category includes general liability and miscellaneous insurance costs.

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.

Other Operating Expenses

- This category contains various small and large expenditures, the largest of which includes \$200,000 in other operating supplies funding used to purchase medical supplies and \$73,231 in fuel oil and gas costs.

AUTHORIZED POSITION CAP

One (1) Forensic Investigator, one (1) Autopsy Technician, and one (1) Medical Transcriptionist were added as part of the FY 26 budget process to address increased workload in the new facility. Part-time hours are unchanged.

Military Affairs and Veterans

Military Affairs and Veterans
General Fund - Operating Fund

REVENUES AND EXPENDITURES	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
EXPENSE					
Salaries	850,188	958,614	1,021,582	6.6%	62,968
Pension Costs	74,400	107,546	107,698	0.1%	152
Pension Costs - Defined Benefit UAAL	122,424	217,833	0	(100.0%)	(217,833)
Employer Provided Benefits	91,734	101,764	106,737	4.9%	4,973
Internal Service Charges	141,309	167,300	130,076	(22.2%)	(37,224)
Insurance Costs and Premiums	0	1	1	0.0%	0
Insurance Costs and Premiums - Allocations	4,581	4,259	3,740	(12.2%)	(519)
Professional and Contractual Services	0	1	1	0.0%	0
Other Operating Expenses	142,852	100,671	88,017	(12.6%)	(12,654)
Capital Outlay	0	2	1	(50.0%)	(1)
Grants, Aids & Contributions	0	1,000	1,000	0.0%	0
TOTAL EXPENSE	1,427,488	1,658,991	1,458,853	(12.1%)	(200,138)
AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		14	14	0	
Part Time Hours		2,080	2,080	0	
EXPENDITURES BY DIVISION	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
Military and Veterans Affairs	1,427,488	1,658,991	1,458,853	(12.1%)	(200,138)
DEPARTMENT TOTAL	1,427,488	1,658,991	1,458,853	(12.1%)	(200,138)

MILITARY AFFAIRS AND VETERANS GENERAL FUND OPERATING

BACKGROUND

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

SERVICE LEVELS / ENHANCEMENTS

Service levels for this department are unchanged for the fiscal year 2025-2026.

EXPENDITURES

Salaries

- The net increase in this category is mainly due to wage increases effective October 5th, 2024 which were not part of the FY 25 original budget and an anticipated October 1st, 2025 wage increase. There were no collective bargaining wage increases included in the FY 24-25 budget. FY 23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements were reached with IAFF (2024-629-E) and FOP (2024-630-E) during the FY 24-25 budget process. Ordinances 2024-0843-E (IAFF), 2024-0842-E (FOP), and 2025-0280-E (non-public safety) were filed to move funding to the appropriate department budgets during FY 25.

Pension Costs

- This category includes the FY 26 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Pension Costs – Defined Benefit UAAL

- This category includes the FY 26 contribution for the general employees defined benefit unfunded liability (UAAL). The cost method for the general employees defined benefit unfunded liability (UAAL) has been revised for FY 26, and the UAAL cost has been moved from department budgets into a non-departmental cost center.

Employer Provided Benefits

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

Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this department by the City's internal service providers, the largest of which include \$55,716 in building allocation costs for their space in the St. James Building and \$48,010 for computer systems maintenance & security costs. The net change in this category is almost entirely driven by the removal of \$27,884 in ITD replacements.

Insurance Costs and Premiums - Allocations

- This category includes an allocation for general liability insurance.

Other Operating Expenses

- This category consists of various small items for department operations, the net decrease is mostly due to the movement of travel and training budget totaling \$11,911 to a central location, along with other executive departments, to provide an additional level of review and approval.

Grants, Aids & Contributions

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

AUTHORIZED POSITION CAP

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

Jacksonville Veterans Memorial Trust
Fund - 11518

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Transfers From Other Funds	60,862	62,688	64,568	3.0%	1,880
TOTAL REVENUE	60,862	62,688	64,568	3.0%	1,880
EXPENSE					
Other Operating Expenses	33,800	52,687	37,500	(28.8%)	(15,187)
Contingencies	0	10,001	27,068	170.7%	17,067
TOTAL EXPENSE	33,800	62,688	64,568	3.0%	1,880
AUTHORIZED POSITION CAP					
		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

JACKSONVILLE VETERANS MEMORIAL TRUST FUND 11518

BACKGROUND

Section 111.255

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

SERVICE LEVELS / ENHANCEMENTS

Service levels for this fund are unchanged for the fiscal year 2025-2026.

REVENUE

Transfers From Other Funds

- This amount is a transfer from the City Venues – City (Fund 47101) which represents 10% of the City's annual license / naming revenue for FY 26.

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 01, 2025.

Contingencies

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

Neighborhoods

Neighborhoods
General Fund - Operating Fund

REVENUES AND EXPENDITURES	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Impact Fees and Special Assessments	(4,764)	0	0		0
Charges for Services	2,350	2,323	2,323	0.0%	0
Fines and Forfeits	398,678	304,800	286,041	(6.2%)	(18,759)
Miscellaneous Revenue	62,958	70,000	52,860	(24.5%)	(17,140)
Investment Pool / Interest Earnings	7,103	0	0		0
TOTAL REVENUE	466,325	377,123	341,224	(9.5%)	(35,899)
EXPENSE					
Salaries	5,109,934	5,745,266	5,852,580	1.9%	107,314
Pension Costs	563,305	688,504	646,867	(6.0%)	(41,637)
Pension Costs - Defined Benefit UAAL	589,720	511,570	0	(100.0%)	(511,570)
Employer Provided Benefits	944,686	1,010,749	941,296	(6.9%)	(69,453)
Internal Service Charges	2,805,244	3,192,636	2,858,134	(10.5%)	(334,502)
Insurance Costs and Premiums	0	1	1	0.0%	0
Insurance Costs and Premiums - Allocations	115,052	110,069	41,500	(62.3%)	(68,569)
Professional and Contractual Services	312,998	404,076	424,200	5.0%	20,124
Other Operating Expenses	260,859	410,468	1,346,096	227.9%	935,628
Grants, Aids & Contributions	483,139	400,000	5,650,000	1312.5%	5,250,000
TOTAL EXPENSE	11,184,937	12,473,339	17,760,674	42.4%	5,287,335
AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		104	101	(3)	
Part Time Hours		8,935	8,935	0	
EXPENDITURES BY DIVISION	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
Housing and Community Development	428,299	113,674	5,352,499	4,608.6%	5,238,825
Mosquito Control	2,365,324	2,449,115	2,217,330	(9.5%)	(231,785)
Municipal Code and Compliance	6,008,880	7,277,603	6,801,006	(6.5%)	(476,597)
Neighborhoods Office of the Director	2,382,434	2,632,947	3,389,839	28.7%	756,892
DEPARTMENT TOTAL	11,184,937	12,473,339	17,760,674	42.4%	5,287,335

NEIGHBORHOODS GENERAL FUND OPERATING

BACKGROUND

Ordinance 2024-0175-E has re-organized departmental structures, transferring Animal Care & Protective Services and 630-CITY (Call Center) from the Neighborhoods Department to the Office of Administrative Services. Ordinance 2025-0030-E has re-organized departmental structures, transferring Environmental Quality from the Neighborhoods Department to the Office of Administrative Services. The amounts shown in the report reflect the reorganization to accurately represent changes within the updated departmental structure.

The Neighborhoods Department includes Municipal Code Compliance, Housing & Community Development, Mosquito Control and Office of the Director divisions. Within the Office of the Director, activities include Blight Awareness Campaign, and the Office of Neighborhood Services.

SERVICE LEVELS / ENHANCEMENTS

One-time funding of \$1 million dollars was provided for the litter campaign. Additional funding of \$5.25 million dollars was provided for various grants and aids, including \$2 million for Local Capital Stack Development Funding, \$2 million for COJ Downpayment Assistance, \$750,000 for Attainable Housing Utility Tap-in Funding, and \$500,000 for Emergency Rental and Eviction Diversion.

REVENUE

Charges for Services

- This category represents revenues from miscellaneous fees and charges.

Fines and Forfeits

- This category includes various civil fines and penalty revenue. The decrease in this category is reflective of activity experienced in FY 25.

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 wage increases effective October 5th, 2024 which were not part of the FY 25 original budget and an anticipated October 1st, 2025 wage increase, which are somewhat offset by a decrease of three (3) positions as detailed below in the Authorized Position Cap section. There were no collective bargaining wage increases included in the FY 24-25 budget. FY 23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements were reached with IAFF (2024-629-E) and FOP (2024-630-E) during the FY 24-25 budget process. Ordinances 2024-0843-E (IAFF), 2024-0842-E (FOP), and 2025-0280-E (non-public safety) were filed to move funding to the appropriate department budgets during FY 25.

Pension Costs

- This category includes the FY 26 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments. The change in this category is attributable to the decrease of three (3) positions as detailed below in the Authorized Position Cap section.

Pension Costs – Defined Benefit UAAL

- This category includes the FY 26 contribution for the general employees defined benefit unfunded liability (UAAL). The cost method for the general employees defined benefit unfunded liability (UAAL) has been revised for FY 26, and the UAAL cost has been moved from department budgets into a non-departmental cost center.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The change in this category is attributable to the decrease of three (3) positions as detailed below in the Authorized Position Cap section.

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 decreases of \$185,082 in mailroom charges and \$116,005 in computer systems maintenance and security.

Insurance Costs and Premiums - Allocations

- This amount includes general liability and miscellaneous insurance costs. The change in this category is mainly due to a decrease of \$30,805 in allocated miscellaneous insurance costs, as well as the removal of \$24,730 in aviation / hull / chemical premiums due to outsourcing of the mosquito control aviation program.

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 \$1,046,101 in miscellaneous services and charges and \$104,951 in other operating supplies. The employee travel and training budget of \$51,172 was moved into a central location along with other executive departments to provide an additional level of review and approval. The net increase is almost entirely driven by an increase of \$1 million in miscellaneous services and charges for the litter campaign.

Grants, Aids and Contributions

- This category includes \$400,000 to Local Initiatives Support Corporations (LISC) for management and oversight of CDC Organization Development Grants, as well as additional funding of \$5.25 million dollars for various grants and aids including \$2 million for Local Capital Stack Development Funding, \$2 million for COJ Downpayment Assistance, \$750,000 for Attainable Housing Utility Tap-in Funding, and \$500,000 for Emergency Rental and Eviction Diversion.

AUTHORIZED POSITION CAP

Overall, the authorized position cap has been reduced by three (3) positions. One (1) Code Compliance Officer Senior position was moved and re-classified from Planning and Development Department during FY 25. One (1) Mosquito Control Pilot position, one (1) Mosquito Control Aviation Supervisor position, and one (1) A&P Mechanic Inspector position were eliminated during the FY 26 budget process due to the outsourcing of the mosquito control aviation program. One (1) vacant Administrative Aide position was eliminated as part of the FY 26 budget process. Part-time hours are unchanged.

Mosquito Control State 1
Fund - 00112

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Intergovernmental Revenue	61,117	78,579	46,170	(41.2%)	(32,409)
Investment Pool / Interest Earnings	3,086	2,745	1,333	(51.4%)	(1,412)
TOTAL REVENUE	64,203	81,324	47,503	(41.6%)	(33,821)
EXPENSE					
Professional and Contractual Services	0	1	1	0.0%	0
Other Operating Expenses	96,153	81,322	47,501	(41.6%)	(33,821)
Capital Outlay	3,020	1	1	0.0%	0
TOTAL EXPENSE	99,173	81,324	47,503	(41.6%)	(33,821)
AUTHORIZED POSITION CAP					
		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

MOSQUITO CONTROL STATE 1 FUND 00112

BACKGROUND

Fund 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 26 will continue to support efforts to control the population of mosquitoes and help reduce mosquito borne illnesses in Duval County. This fund only represents the State funding. The City is required by Florida Statute section 388.311 to budget prior year unexpended state funds for mosquito control operations. This is done through separate legislation.

SERVICE LEVELS / ENHANCEMENTS

Service levels for this fund are unchanged for the fiscal year 2025-2026.

REVENUE

Intergovernmental Revenue

- This amount represents the FY 26 estimated revenue from the Florida Department of Agriculture and Consumer Services.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 26.

EXPENDITURES

Other Operating Expenses

- This category consists of various expenditures, the largest of which include \$17,308 in repair and maintenance costs (including supplies), \$11,499 in other operating supplies, and \$8,164 in employee travel and training. The change in this category is driven by decreases of \$27,635 in other operation supplies and \$6,186 in travel expenses.

Office of Administrative Services

Office of Administrative Services
General Fund - Operating Fund

REVENUES AND EXPENDITURES	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	1,820,524	1,824,493	1,536,144	(15.8%)	(288,349)
Fines and Forfeits	28,696	61,076	21,440	(64.9%)	(39,636)
Miscellaneous Revenue	7,680	6,849	6,849	0.0%	0
Investment Pool / Interest Earnings	(30)	0	0		0
TOTAL REVENUE	1,856,870	1,892,418	1,564,433	(17.3%)	(327,985)
EXPENSE					
Salaries	7,101,111	8,376,014	8,690,580	3.8%	314,566
Pension Costs	675,745	893,231	929,931	4.1%	36,700
Pension Costs - Defined Benefit UAAL	1,078,545	1,174,353	0	(100.0%)	(1,174,353)
Employer Provided Benefits	1,118,865	1,312,220	1,303,500	(0.7%)	(8,720)
Internal Service Charges	3,479,273	3,896,451	3,269,359	(16.1%)	(627,092)
Insurance Costs and Premiums - Allocations	250,597	228,372	183,787	(19.5%)	(44,585)
Professional and Contractual Services	353,631	347,398	279,330	(19.6%)	(68,068)
Other Operating Expenses	671,302	699,220	690,267	(1.3%)	(8,953)
Capital Outlay	45,345	1	1	0.0%	0
Supervision Allocation	321,171	294,963	276,081	(6.4%)	(18,882)
TOTAL EXPENSE	15,095,585	17,222,223	15,622,836	(9.3%)	(1,599,387)
AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		155	153	(2)	
Part Time Hours		23,080	15,280	(7,800)	
EXPENDITURES BY DIVISION	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
Animal Care and Protective Services Division	5,375,590	6,300,554	6,389,986	1.4%	89,432
Environmental-Quality Division	3,864,122	4,020,269	3,304,360	(17.8%)	(715,909)
Office of Administrative Services - Admin	2,275,334	3,037,523	2,395,610	(21.1%)	(641,913)
Procurement Division	2,285,997	2,480,553	2,196,875	(11.4%)	(283,678)
Solid Waste	1,294,542	1,383,324	1,336,005	(3.4%)	(47,319)
DEPARTMENT TOTAL	15,095,585	17,222,223	15,622,836	(9.3%)	(1,599,387)

OFFICE OF ADMINISTRATIVE SERVICES GENERAL FUND OPERATING

BACKGROUND

The Office of Administrative Services includes the Animal Care & Protective Services, Environmental Quality, Office of Administrative Services – Admin, Procurement, Solid Waste, and Fleet Management. Within the Office of Administrative Services – Admin, activities include Office of The Ombudsman, 630-CITY (Call Center), and the Office of Administrative Services – Financial and Administration.

SERVICE LEVELS / ENHANCEMENTS

Ordinance 2024-0175-E has re-organized departmental structures, transferring Animal Care & Protective Services and 630-CITY (Call Center) from the Neighborhoods Department to the Office of Administrative Services, and moving Procurement and Fleet Management from Finance Department to the Office of Administrative Services. The amounts shown in the report reflect the reorganization to accurately represent changes within the updated departmental structure.

Ordinance 2025-0030-E has re-organized departmental structures, transferring Environmental Quality from the Neighborhoods Department to the Office of Administrative Services, and moving Solid Waste from Public Works to the Office of Administrative Services.

REVENUE

Charges for Services

- This category includes various revenues including siltation inspection fees, well permit fees and animal licenses and permit revenue.

Fines and Forfeits

- This category includes various civil fines and penalty revenue. The decrease in this category is reflective of activity experienced in FY 25.

Miscellaneous Revenue

- The category includes miscellaneous sales and charges revenue in the 630-City Division.

EXPENDITURES

Salaries

- The net increase in this category is mainly due to wage increases effective October 5th, 2024 which were not part of the FY 25 original budget and an anticipated October 1st, 2025 wage increase. There were no collective bargaining wage increases included in the FY 24-25 budget. FY 23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements were reached with IAFF (2024-629-E) and FOP (2024-630-E) during the FY 24-25 budget process. Ordinances 2024-0843-E (IAFF), 2024-0842-E (FOP), and 2025-0280-E (non-public safety) were filed to move funding to the appropriate department budgets during FY 25. The increase is somewhat offset by decreases related to position changes detailed in the Authorized Position Cap Section below.

Pension Costs

- This category includes the FY 26 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Pension Costs – Defined Benefit UAAL

- This category includes the FY 26 contribution for the general employees defined benefit unfunded liability (UAAL). The cost method for the general employees defined benefit unfunded liability (UAAL) has been revised for FY 26, and the UAAL cost has been moved from department budgets into a non-departmental cost center.

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 include decreases of \$564,742 in computer systems maintenance and security costs and \$72,866 in ITD replacements.

Insurance Costs and Premiums - Allocations

- This amount includes general liability, aviation / hull / chemical, and miscellaneous insurance costs. The change in this category is primarily driven by a reduction of \$35,242 in miscellaneous insurance costs.

Professional and Contractual Services

- This category includes various items, the largest being \$250,000 contractual services cost for litter pickup crew, blight, and mowing. The net change in this category is mainly driven by a decrease of \$68,068 in contractual services cost for animal license data entry.

Other Operating Expenses

- This category is made of various small and large expenditures, the largest of which include \$210,000 in landfill charges and \$101,151 in other operating supplies. The net decrease is mainly due to the movement of travel and training budget totaling \$7,798 to a central location, along with other executive departments, to provide an additional level of review and approval.

Supervision Allocation

- This amount represents a portion of administrative costs for employees who perform work in the General Fund (FD_00111) and the Solid Waste Disposal Fund (FD_43101).

AUTHORIZED POSITION CAP

Overall, the authorized position cap was reduced by two (2) FTE positions and 7,800 part-time hours.

Pursuant to Ordinance 2025-0068-E, the Animal Care Division eliminated 7,800 part-time hours and added three positions during FY 25. During the FY 26 budget process, 3 positions were moved from the Environmental Quality Division to Public Works. A vacant Veterinary Technician position and a vacant Environmental Quality Technician position were eliminated as part of the budget process.

Air Pollution Tag Fee
Fund - 10201

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
State Shared Revenue	683,255	520,516	703,000	35.1%	182,484
Investment Pool / Interest Earnings	5,200	5,083	3,477	(31.6%)	(1,606)
Transfers from Fund Balance	0	58,982	22,753	(61.4%)	(36,229)
TOTAL REVENUE	688,455	584,581	729,230	24.7%	144,649
EXPENSE					
Salaries	245,051	306,363	331,971	8.4%	25,608
Pension Costs	24,915	42,162	37,027	(12.2%)	(5,135)
Pension Costs - Defined Benefit UAAL	24,623	32,937	51,755	57.1%	18,818
Employer Provided Benefits	43,893	58,145	56,823	(2.3%)	(1,322)
Internal Service Charges	9,739	42,370	26,055	(38.5%)	(16,315)
Insurance Costs and Premiums - Allocations	2,370	2,614	1,225	(53.1%)	(1,389)
Professional and Contractual Services	59,037	2,517	44,545	1669.8%	42,028
Other Operating Expenses	29,982	50,480	50,620	0.3%	140
Capital Outlay	180,914	1	49,164	4916300.0%	49,163
Indirect Cost	64,941	46,992	80,045	70.3%	33,053
TOTAL EXPENSE	685,465	584,581	729,230	24.7%	144,649

AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Proposed FY 2025-2026	Change
Full Time Positions		6	6	0
Part Time Hours		0	0	0

AIR POLLUTION TAG FEE FUND 10201

BACKGROUND

Ordinance 2025-0030-E has re-organized departmental structures, transferring Environmental Quality from the Neighborhoods Department to the Office of Administrative Services.

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

One-time funding of \$44,545 was provided for the improvement of an air monitoring site and one-time capital funding of \$49,164 was provided to purchase air monitoring equipment.

REVENUE

State Shared Revenue

- This amount represents the FY 26 estimated revenue from auto license air pollution control fees.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 26.

Transfers From Fund Balance

- Fund balance is being used to balance the fund.

EXPENDITURES

Salaries

- The net increase in this category is mainly due to wage increases effective October 5th, 2024 which were not part of the FY 25 original budget and an anticipated October 1st, 2025 wage increase. There were no collective bargaining wage increases included in the FY 24-25 budget. FY 23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements were reached with IAFF (2024-629-E) and FOP (2024-630-E) during the FY 24-25 budget process. Ordinances 2024-0843-E (IAFF), 2024-0842-E (FOP), and 2025-0280-E (non-public safety) were filed to move funding to the appropriate department budgets during FY 25.

Pension Costs

- This category includes the FY 26 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Pension Costs – Defined Benefit UAAL

- This category includes the FY 26 contribution for the general employees defined benefit unfunded liability (UAAL). The method for allocating the defined benefit unfunded liability has been revised in FY 26. Going forward it will be based on all authorized positions and not just those positions with employees remaining in the defined benefit plans. This change in methodology may cause a material one-time change in the allocated amount.

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 due to a decreases of \$10,797 in combined ITD replacement and computer system maintenance and security costs, and \$3,404 in fleet vehicle replacement.

Insurance Costs and Premiums - Allocations

- This amount includes general liability and miscellaneous insurance costs.

Professional and Contractual Services

- This category includes professional services for the improvement of an air monitoring site as detailed above.

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

- This category includes capital funding to purchase air monitoring equipment as detailed 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 position cap is unchanged.

Animal Care & Protective Services Programs
Fund - 11501

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	729,561	808,578	786,259	(2.8%)	(22,319)
Fines and Forfeits	5,300	9,500	9,500	0.0%	0
Investment Pool / Interest Earnings	51,016	0	26,849		26,849
Transfers From Other Funds	229,345	291,944	295,759	1.3%	3,815
TOTAL REVENUE	1,015,222	1,110,022	1,118,367	0.8%	8,345
EXPENSE					
Salaries	125,514	135,621	143,843	6.1%	8,222
Pension Costs	10,737	16,275	17,263	6.1%	988
Employer Provided Benefits	11,275	12,989	12,632	(2.7%)	(357)
Internal Service Charges	1	3,128	2,696	(13.8%)	(432)
Insurance Costs and Premiums - Allocations	586	607	531	(12.5%)	(76)
Professional and Contractual Services	893,268	941,402	941,402	0.0%	0
TOTAL EXPENSE	1,041,381	1,110,022	1,118,367	0.8%	8,345
AUTHORIZED POSITION CAP					
		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		1	1	0	
Part Time Hours		5,850	5,850	0	

ANIMAL CARE & PROTECTIVE SERVICES PROGRAMS FUND 11501

BACKGROUND

Code Section: 111.450

Ordinance 2024-0175-E has re-organized departmental structures, transferring Animal Care & Protective Services from the Neighborhoods Department to the Office of Administrative Services.

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 fund, 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 fund are unchanged for the fiscal year 2025-2026. Continued funding of \$295,000 for Humane Society is provided in FY 26.

REVENUE

Charges for Services

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

Fines and Forfeits

- This amount represents estimated spay and neuter forfeited deposits in FY 26.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 26.

Transfer From Other Funds

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

EXPENDITURES

Salaries

- The net increase in this category is mainly due to wage increases effective October 5th, 2024 which were not part of the FY 25 original budget and an anticipated October 1st, 2025 wage increase. There were no collective bargaining wage increases included in the FY 24-25 budget. FY 23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements were reached with IAFF (2024-629-E) and FOP (2024-630-E) during the FY 24-25 budget process. Ordinances 2024-0843-E (IAFF), 2024-0842-E (FOP), and 2025-0280-E (non-public safety) were filed to move funding to the appropriate department budgets during FY 25.

Pension Costs

- This category includes the FY 26 required contribution for the general employees defined contribution 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.

Veterinary Services
Fund - 15106

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	141,086	167,349	151,012	(9.8%)	(16,337)
Miscellaneous Revenue	21,132	23,651	12,160	(48.6%)	(11,491)
Investment Pool / Interest Earnings	3,210	0	10,782		10,782
TOTAL REVENUE	165,428	191,000	173,954	(8.9%)	(17,046)
EXPENSE					
Professional and Contractual Services	8,100	7,650	7,650	0.0%	0
Other Operating Expenses	185,564	183,350	166,304	(9.3%)	(17,046)
TOTAL EXPENSE	193,664	191,000	173,954	(8.9%)	(17,046)
AUTHORIZED POSITION CAP					
		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

VETERINARY SERVICES FUND 15106

BACKGROUND

Ordinance 2024-0175-E has re-organized departmental structures, transferring Animal Care & Protective Services from the Neighborhoods Department to the Office of Administrative Services.

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” fund, 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 fund are unchanged for the fiscal year 2025-2026.

REVENUE

Charges for Services

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

Miscellaneous Revenue

- This category represents projected miscellaneous revenue.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 26.

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.

Hazardous Waste Program - SQG
Fund - 15302

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	440,675	452,330	451,056	(0.3%)	(1,274)
Investment Pool / Interest Earnings	16,313	11,216	10,493	(6.4%)	(723)
TOTAL REVENUE	456,988	463,546	461,549	(0.4%)	(1,997)
EXPENSE					
Salaries	212,951	240,726	253,195	5.2%	12,469
Pension Costs	24,902	28,108	29,749	5.8%	1,641
Employer Provided Benefits	52,030	47,999	51,674	7.7%	3,675
Internal Service Charges	25,268	30,970	32,838	6.0%	1,868
Insurance Costs and Premiums - Allocations	1,728	1,882	917	(51.3%)	(965)
Professional and Contractual Services	2,004	4,292	4,292	0.0%	0
Other Operating Expenses	16,748	24,234	20,647	(14.8%)	(3,587)
Indirect Cost	85,182	60,011	68,237	13.7%	8,226
Cash Carryover	0	25,324	0	(100.0%)	(25,324)
TOTAL EXPENSE	420,813	463,546	461,549	(0.4%)	(1,997)

AUTHORIZED POSITION CAP	Adopted FY 2024-2025	Proposed FY 2025-2026	Change
Full Time Positions	5	5	0
Part Time Hours	0	0	0

HAZARDOUS WASTE PROGRAM - SQG FUND 15302

BACKGROUND

Ordinance 2025-0030-E has re-organized departmental structures, transferring Environmental Quality from the Neighborhoods Department to the Office of Administrative Services.

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 fund are unchanged for the fiscal year 2025-2026.

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 26.

EXPENDITURES

Salaries

- The net increase in this category is mainly due to wage increases effective October 5th, 2024 which were not part of the FY 25 original budget and an anticipated October 1st, 2025 wage increase. There were no collective bargaining wage increases included in the FY 24-25 budget. FY 23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements were reached with IAFF (2024-629-E) and FOP (2024-630-E) during the FY 24-25 budget process. Ordinances 2024-0843-E (IAFF), 2024-0842-E (FOP), and 2025-0280-E (non-public safety) were filed to move funding to the appropriate department budgets during FY 25.

Pension Costs

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

Employer Provided Benefits

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

Internal Service Charges

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

Insurance Costs and Premiums - Allocations

- This amount includes general liability and miscellaneous insurance costs.

Professional and Contractual Services

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

Other Operating Expenses

- This category consists of various small items, the largest of which is \$16,375 in employee travel and training expenses.

Indirect Cost

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

Cash Carryover

- The FY 25 estimated cash carryover has been removed.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged.

Motor Vehicle Inspection
Fund - 42101

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	302,728	335,000	335,000	0.0%	0
Investment Pool / Interest Earnings	8,391	5,669	4,162	(26.6%)	(1,507)
Transfers from Fund Balance	0	78,963	86,878	10.0%	7,915
TOTAL REVENUE	311,119	419,632	426,040	1.5%	6,408
EXPENSE					
Salaries	183,428	222,876	238,388	7.0%	15,512
Pension Costs	16,375	25,764	31,029	20.4%	5,265
Pension Costs - Defined Benefit UAAL	40,421	49,153	37,447	(23.8%)	(11,706)
Employer Provided Benefits	42,240	45,568	44,356	(2.7%)	(1,212)
Internal Service Charges	35,260	36,430	34,238	(6.0%)	(2,192)
Insurance Costs and Premiums - Allocations	4,273	4,348	3,871	(11.0%)	(477)
Professional and Contractual Services	0	1	1	0.0%	0
Other Operating Expenses	6,480	9,443	7,443	(21.2%)	(2,000)
Capital Outlay	0	1	1	0.0%	0
Indirect Cost	52,426	26,048	29,266	12.4%	3,218
TOTAL EXPENSE	380,903	419,632	426,040	1.5%	6,408

AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Proposed FY 2025-2026	Change
Full Time Positions		4	4	0
Part Time Hours		3,616	3,616	0

MOTOR VEHICLE INSPECTION FUND 42101

BACKGROUND

Section: 110.407 Motor Vehicle Inspection Fees

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

Ordinance 2025-0030-E has re-organized departmental structures, transferring Fleet Management to the Office of Administrative Services.

SERVICE LEVELS / ENHANCEMENTS

Service levels for this fund are unchanged for fiscal year 2025-2026.

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 26.

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 filling a position during FY 25, within this fund that only has four positions, that was vacant when going through the FY 25 budget process.

Pension Costs

- This category includes the FY 26 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Pension Costs – Defined Benefit UAAL

- This category includes the FY 26 contribution for the general employees defined benefit unfunded liability (UAAL). The method for allocating the defined benefit unfunded liability has been revised in FY 26. Going forward it will be based on all authorized positions and not just those positions with employees remaining in the defined benefit plans. This change in methodology may cause a material one-time change in the allocated amount.

Employer Provided Benefits

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

Internal Service Charges

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

Insurance Costs and Premiums - Allocations

- This amount includes general liability and miscellaneous insurance costs.

Other Operating Expenses

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

Indirect Cost

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

AUTHORIZED POSITION CAP

The authorized position cap in the fund is unchanged.

Solid Waste Disposal
Fund - 43101

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Franchise Fees	15,320,125	15,442,832	15,937,623	3.2%	494,791
Charges for Services	30,074,605	28,789,129	30,100,133	4.6%	1,311,004
Solid Waste / Stormwater User Fees	42,165,062	43,503,417	93,985,855	116.0%	50,482,438
Revenue From City Agencies	179,730	93,767	140,922	50.3%	47,155
Fines and Forfeits	4,711	6,500	6,500	0.0%	0
Miscellaneous Revenue	1,530,506	1,504,104	2,145,867	42.7%	641,763
Investment Pool / Interest Earnings	2,663,668	1,632,186	1,120,235	(31.4%)	(511,951)
Transfers From Other Funds	0	20,769	0	(100.0%)	(20,769)
General Fund Loan	56,400,426	92,984,449	52,166,849	(43.9%)	(40,817,600)
TOTAL REVENUE	148,338,833	183,977,153	195,603,984	6.3%	11,626,831
EXPENSE					
Salaries	7,085,507	6,983,561	7,136,921	2.2%	153,360
Calculated Vacancy Rate Contra Expense	0	(211,942)	(326,113)	53.9%	(114,171)
Pension Costs	563,532	705,140	662,282	(6.1%)	(42,858)
Pension Costs - Defined Benefit UAAL	1,146,403	1,342,785	975,693	(27.3%)	(367,092)
Employer Provided Benefits	1,338,866	1,414,119	1,342,836	(5.0%)	(71,283)
Internal Service Charges	6,167,677	5,523,766	5,627,751	1.9%	103,985
Insurance Costs and Premiums - Allocations	348,760	339,160	489,270	44.3%	150,110
Professional and Contractual Services	83,849,343	87,838,473	97,469,015	11.0%	9,630,542
Other Operating Expenses	13,946,731	13,299,614	14,929,294	12.3%	1,629,680
Capital Outlay	0	1	1	0.0%	0
Debt Management Fund Repayments	4,095,067	5,947,004	5,806,509	(2.4%)	(140,495)
Supervision Allocation	(321,171)	(294,963)	(209,090)	(29.1%)	85,873
Indirect Cost	2,623,590	2,260,509	2,633,046	16.5%	372,537
Transfers to Other Funds	1,923,475	2,429,500	2,833,050	16.6%	403,550
General Fund - Loan / Loan Repayment	24,895,486	56,400,426	56,233,519	(0.3%)	(166,907)
TOTAL EXPENSE	147,663,266	183,977,153	195,603,984	6.3%	11,626,831

AUTHORIZED POSITION CAP

	Adopted FY 2024-2025	Proposed FY 2025-2026	Change
Full Time Positions	116	115	(1)
Part Time Hours	4,300	3,000	(1,300)

SOLID WASTE DISPOSAL FUND 43101

BACKGROUND

Ordinance 2025-0030-E has re-organized departmental structures, moving Solid Waste from Public Works to the Office of Administrative Services.

Municipal Code Chapter 382

The Solid Waste Disposal fund accounts for solid waste disposal operations, including the collection of household and commercial waste, yard debris, recyclables and disposal activities, most notably 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

Additional annual funding of \$505,324 was provided for the purchase of trash and recycling carts.

REVENUE

Franchise Fees

- This category represents residential and non-residential franchise fees anticipated in FY 26.

Charges for Services

- This category is made of various fees and charges, the largest of which are commercial tipping fees of \$13.7 million, residential tipping fees of \$7.2 million and internal host fees of \$4.5 million.

Solid Waste / Stormwater User Fees

- The revenue in this category is from anticipated Solid Waste user fees, discounts, uncollectibles and late fees. The net change in this category is mainly due to an increase of \$52.6 million in Solid Waste user fees from rate increases authorized by ordinance 2025-0001-E. This is somewhat offset by a \$1.97 million increase in early payment discount, which is a contra-revenue account.

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 26.

Transfers From Other Funds

- FY 25 funding transferred from the IT System Development Fund (FD 53106) has been removed.

General Fund Loan

- This amount represents a loan from the General Fund Operating fund (FD 00111) to balance the fund.

EXPENDITURES

Salaries

- The net increase in this category is mainly due to wage increases effective October 5th, 2024 which were not part of the FY 25 original budget and an anticipated October 1st, 2025 wage increase. There were no collective bargaining wage increases included in the FY 24-25 budget. FY 23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements were reached with IAFF (2024-629-E) and FOP (2024-630-E) during the FY 24-25 budget process. Ordinances 2024-0843-E (IAFF), 2024-0842-E (FOP), and 2025-0280-E (non-public safety) were filed to move funding to the appropriate department budgets during FY 25. The increase is somewhat offset by decreases related to the removal of one position and 1,300 part-time hours as detailed below in the Authorized Position Cap section.

Calculated Vacancy Rate Contra Expense

- This reflects an estimated salary and benefit vacancy rate based on the average turnover ratio and estimated number of vacancies in FY 26.

Pension Costs

- This category includes the FY 26 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Pension Costs – Defined Benefit UAAL

- This category includes the FY 26 contribution for the general employees defined benefit unfunded liability (UAAL). The method for allocating the defined benefit unfunded liability has been revised in FY 26. Going forward it will be based on all authorized positions and not just those positions with employees remaining in the defined benefit plans. This change in methodology may cause a material one-time change in the allocated amount.

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 includes \$4.77 million in combined fleet charges.

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 \$70.63 million, hauler fuel costs of \$4.34 million, processing of recyclable materials of \$4.37 million, and the operation of the Trail Ridge landfill of \$17.26 million. The increase in this category is mainly due to increases of \$8.59 million in the hauler contracts and \$1.49 million in the operation of the Trail Ridge landfill. This is somewhat offset by a decrease of \$467,587 in hauler fuel costs.

Other Operating Expenses

- This category consists of various small expenditures and several large items, the largest of which include \$12.63 million in landfill charges, \$1.34 million in miscellaneous services and charges, and \$794,727 in other operation supplies. The change in this category is mostly driven by increases of \$660,211 in landfill charges, \$465,527 in miscellaneous services and charges for increased leachate disposal rate, and \$505,324 in other operation supplies for the purchase of trash and recycling carts.

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 (FD 43101) that are allocated to General Fund Operating fund (FD 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 (FD 00111) pursuant to Ordinance 2018-458-E.

General Fund – Loan / Loan Repayment

- This amount represents the repayment of the General Fund loan from FY 25.

AUTHORIZED POSITION CAP

The Public Works Billing and Operations Assistant Manager position has been moved to Public Works General Fund (FD 00111) as part of the budget process. 1,300 part-time hours were moved to the Stormwater Service Fund (FD 44101) as part of the budget process.

Contamination Assessment
Fund - 43102

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	469,107	450,633	462,818	2.7%	12,185
TOTAL REVENUE	469,107	450,633	462,818	2.7%	12,185
EXPENSE					
Internal Service Charges	7,534	1,556	3,378	117.1%	1,822
Professional and Contractual Services	24,739	122,573	125,573	2.4%	3,000
Other Operating Expenses	5,185	6,800	6,800	0.0%	0
Cash Carryover	0	319,704	327,067	2.3%	7,363
TOTAL EXPENSE	37,458	450,633	462,818	2.7%	12,185
AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

CONTAMINATION ASSESSMENT FUND 43102

BACKGROUND

Ordinance 2025-0030-E has re-organized departmental structures, moving Solid Waste from Public Works to the Office of Administrative Services.

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 fund are unchanged for the fiscal year 2025-2026.

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 services.

Professional and Contractual Services

- This category represents expenditures for semi-annual groundwater sampling, contamination assessment reports and other required reports for the Florida Department of Environmental Protection.

Other Operating Expenses

- This category represents expenditures including \$5,000 in miscellaneous services and charges used for permits, debris disposal and engineering services, \$1,500 in repairs and maintenance, and \$300 in operating supplies.

Cash Carryover

- The FY 26 estimated revenues over expenses is being placed in a cash carryover, pending future council approved appropriations for remediation activities.

Landfill Closure
Fund - 43103

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	3,273,811	3,042,587	3,297,598	8.4%	255,011
TOTAL REVENUE	3,273,811	3,042,587	3,297,598	8.4%	255,011
EXPENSE					
Salaries	272,477	253,142	310,631	22.7%	57,489
Pension Costs	820	6,538	11,777	80.1%	5,239
Employer Provided Benefits	67,474	57,285	76,548	33.6%	19,263
Internal Service Charges	5,983	10,207	26,005	154.8%	15,798
Insurance Costs and Premiums - Allocations	1,129	1,114	1,132	1.6%	18
Professional and Contractual Services	32,205	66,210	74,260	12.2%	8,050
Other Operating Expenses	1,003,358	1,561,150	1,568,400	0.5%	7,250
Capital Outlay	0	2	2	0.0%	0
Cash Carryover	0	1,086,939	1,228,843	13.1%	141,904
TOTAL EXPENSE	1,383,446	3,042,587	3,297,598	8.4%	255,011
AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

LANDFILL CLOSURE FUND 43103

BACKGROUND

Ordinance 2025-0030-E has re-organized departmental structures, moving Solid Waste from Public Works to the Office of Administrative Services.

Municipal Code Section 380.404(a)(2)

The Landfill Closure Fund was established to provide for the closure and post closure costs of the North, East, and Trail Ridge landfills. A Resource Recovery Fee (internal and external host fees) provides funding for this purpose at the rate of \$2.11 per Class I and Class III tons deposited at the Trail Ridge (City-owned) landfill and \$1.98 per Class III tons deposited at the Old Kings Road (private) landfill.

SERVICE LEVELS / ENHANCEMENTS

Service levels for this fund are unchanged for the fiscal year 2025-2026.

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 a higher allocation of position costs between the fund and Solid Waste Disposal fund (FD 43101) based on job duties. The amount also includes wage increases effective October 5th, 2024 which were not part of the FY 25 original budget and an anticipated October 1st, 2025 wage increase. There were no collective bargaining wage increases included in the FY 24-25 budget. FY 23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements were reached with IAFF (2024-629-E) and FOP (2024-630-E) during the FY 24-25 budget process. Ordinances 2024-0843-E (IAFF), 2024-0842-E (FOP), and 2025-0280-E (non-public safety) were filed to move funding to the appropriate department budgets during FY 25.

Pension Costs

- This category includes the FY 26 required contribution for general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The net change in this category is mainly due to an increase of \$19,794 in group hospitalization insurance.

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. The net change is mostly due to increases of \$13,709 in allocated utility costs and \$3,424 in ITD replacement costs.

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 \$1.38 million in miscellaneous services and charges and \$130,000 in repairs and maintenance costs.

Cash Carryover

- The FY 26 estimated revenues over expenses are being placed in a cash carryover, pending future council approved appropriations for assessment activities.

Solid Waste Facilities Mitigation
Fund - 43301

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	246,667	231,690	240,796	3.9%	9,106
Investment Pool / Interest Earnings	65,434	41,033	39,949	(2.6%)	(1,084)
Transfers from Fund Balance	0	0	1,000,000		1,000,000
TOTAL REVENUE	312,101	272,723	1,280,745	369.6%	1,008,022
EXPENSE					
Transfers to Other Funds	90,750	221,696	1,280,745	477.7%	1,059,049
Cash Carryover	0	51,027	0	(100.0%)	(51,027)
TOTAL EXPENSE	90,750	272,723	1,280,745	369.6%	1,008,022
AUTHORIZED POSITION CAP					
		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

SOLID WASTE FACILITIES MITIGATION FUND 43301

BACKGROUND

Ordinance 2025-0030-E has re-organized departmental structures, moving Solid Waste from Public Works to the Office of Administrative Services.

Municipal Code Section 380.404(a)(3)(i)

The Solid Waste Facilities Mitigation Fund was established to mitigate property concerns in areas surrounding Class I landfills. A Resource Recovery Fee (Internal Host Fee) of \$0.25 is applied to 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

\$1.28 million has been budgeted to fund capital projects for fiscal year 2025-2026.

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 26.

Transfers From Fund Balance

- Fund balance is appropriated to balance the fund.

EXPENDITURES

Transfer to Other Funds

- This represents the amount being transferred into Fund 32124 for capital projects.

Cash Carryover

- The FY 25 estimated cash carryover has been removed.

Solid Waste Class III Mitigation
Fund - 43302

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	479,631	471,599	478,122	1.4%	6,523
Investment Pool / Interest Earnings	92,337	56,614	55,594	(1.8%)	(1,020)
Transfers from Fund Balance	0	734,787	1,000,000	36.1%	265,213
TOTAL REVENUE	571,968	1,263,000	1,533,716	21.4%	270,716
EXPENSE					
Transfers to Other Funds	0	1,263,000	1,533,716	21.4%	270,716
TOTAL EXPENSE	0	1,263,000	1,533,716	21.4%	270,716
AUTHORIZED POSITION CAP					
		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

SOLID WASTE CLASS III MITIGATION FUND 43302

BACKGROUND

Ordinance 2025-0030-E has re-organized departmental structures, moving Solid Waste from Public Works to the Office of Administrative Services.

Municipal Code Section 380.404(a)(3)(ii)

This fund was established to mitigate concerns in areas surrounding Class III Disposal Sites (private construction and demolition debris landfills). External Host Fees (formerly resource recovery) are generated by a recovery fee of \$0.50 per Class III ton processed at the private landfills. Mitigation projects are determined pursuant to the City of Jacksonville's Municipal Code, chapter 380, Part 4, and funding is approved by Council.

SERVICE LEVELS / ENHANCEMENTS

\$1.53 million has been budgeted to fund capital projects for fiscal year 2025-2026.

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 26.

Transfers From Fund Balance

- Fund balance is appropriated to balance the fund.

EXPENDITURES

Transfers to Other Funds

- This represents the amount being transferred into Fund 32124 for capital projects.

SW Facilities Mitigation Projects
Fund - 43303

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	246,667	231,690	240,796	3.9%	9,106
Investment Pool / Interest Earnings	5,282	4,488	3,402	(24.2%)	(1,086)
TOTAL REVENUE	251,949	236,178	244,198	3.4%	8,020
EXPENSE					
Transfers to Other Funds	234,008	236,178	244,198	3.4%	8,020
TOTAL EXPENSE	234,008	236,178	244,198	3.4%	8,020
AUTHORIZED POSITION CAP					
		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

SOLID WASTE FACILITIES MITIGATION PROJECTS FUND 43303

BACKGROUND

Ordinance 2025-0030-E has re-organized departmental structures, moving Solid Waste from Public Works to the Office of Administrative Services.

The Solid Waste Mitigation Capital Projects Fund was established to record and account for capital projects attributed to Class I landfill mitigation capital projects as well as to provide a separate fund 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 fund also serves as the Taye Brown Regional Park Improvement Trust Fund, a permanent, on-going trust fund of the City of Jacksonville. The fund is authorized to accept Council appropriations, gifts, fees, and other types of donations.

SERVICE LEVELS / ENHANCEMENTS

Service levels for this fund are unchanged for the fiscal year 2025-2026.

REVENUE

Charges for Services

- This represents the internal host fee revenue needed to cover the FY 26 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 26.

EXPENDITURES

Transfers to Other Funds

- This represents the amount being transferred to the Equestrian Center – NFES Horse (Fund 45102) to cover the FY 26 contract cost for the Northeast Florida Equestrian Society to run the Equestrian Center.

Stormwater Service
Fund - 44101

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Solid Waste / Stormwater User Fees	33,561,162	34,128,565	34,192,541	0.2%	63,976
Investment Pool / Interest Earnings	493,705	329,725	1,295,828	293.0%	966,103
TOTAL REVENUE	34,054,867	34,458,290	35,488,369	3.0%	1,030,079
EXPENSE					
Salaries	6,088,684	6,664,051	7,333,237	10.0%	669,186
Pension Costs	429,438	490,464	546,709	11.5%	56,245
Pension Costs - Defined Benefit UAAL	440,052	528,279	1,140,397	115.9%	612,118
Employer Provided Benefits	1,389,413	1,489,253	1,450,338	(2.6%)	(38,915)
Internal Service Charges	4,198,628	3,723,118	2,922,262	(21.5%)	(800,856)
Insurance Costs and Premiums - Allocations	56,782	112,796	49,695	(55.9%)	(63,101)
Professional and Contractual Services	7,867,392	8,064,597	8,569,297	6.3%	504,700
Other Operating Expenses	540,630	582,856	609,986	4.7%	27,130
Capital Outlay	0	2	2	0.0%	0
Debt Management Fund Repayments	477,085	459,955	582,666	26.7%	122,711
Supervision Allocation	0	0	157,888		157,888
Indirect Cost	658,005	724,028	694,093	(4.1%)	(29,935)
Transfers to Other Funds	11,220,697	11,618,891	11,431,799	(1.6%)	(187,092)
TOTAL EXPENSE	33,366,806	34,458,290	35,488,369	3.0%	1,030,079
AUTHORIZED POSITION CAP					
		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		53	56	3	
Part Time Hours		0	1,300	1,300	

STORMWATER SERVICE FUND 44101

BACKGROUND

Ordinance 2025-0030-E has re-organized departmental structures, transferring Environmental Quality from the Neighborhoods Department to the Office of Administrative Services.

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 Office of Administrative Services 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

Three positions and 1,300 part-time hours and related funding were added as detailed in the Authorized Position Cap section.

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 FD_44101 and FD_44102, as interest earnings for stormwater capital projects are posted to the operating fund. The increase is due to the inclusion of interest earnings from FD_44102.

EXPENDITURES

Jax Citywide Activities

Pension Costs – Defined Benefit UAAL

- This category includes the FY 26 contribution for the general employees defined benefit unfunded liability (UAAL). The cost method for the general employees defined benefit unfunded liability (UAAL) has been revised for FY 26, and the UAAL cost has been moved from department budgets into a non-departmental cost center.

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 (FD_44102) to be used as pay-go for Stormwater capital projects.

Office of Administrative Services

Salaries

- The net decrease in this category is mainly due to moving the Stormwater Structures Inspector position from Office of Administrative Services to Public Works within the fund. The decrease is somewhat offset by wage increases effective October 5th, 2024 which were not part of the FY 25

original budget and an anticipated October 1st, 2025 wage increase. There were no collective bargaining wage increases included in the FY 24-25 budget. FY 23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements were reached with IAFF (2024-629-E) and FOP (2024-630-E) during the FY 24-25 budget process. Ordinances 2024-0843-E (IAFF), 2024-0842-E (FOP), and 2025-0280-E (non-public safety) were filed to move funding to the appropriate department budgets during FY 25.

Pension Costs

- This category includes the FY 26 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments. The general employees defined benefit unfunded liability (UAAL) cost has been moved from department budgets into a non-departmental cost center as described below.

Pension Costs – Defined Benefit UAAL

- This category includes the FY 26 contribution for the general employees defined benefit unfunded liability (UAAL). The cost method for the general employees defined benefit unfunded liability (UAAL) has been revised for FY 26, and the UAAL cost has been moved from department budgets into a non-departmental cost center.

Employer Provided Benefits

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

Internal Service Charges

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

Insurance Costs and Premiums - Allocations

- This amount represents the cost of general liability insurance.

Professional and Contractual Services

- This category includes laboratory costs for stormwater sample analyses.

Other Operating Expenses

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

Indirect Cost

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

Public Works

Salaries

- The net increase in this category is mainly due to three positions being moved to the fund, and the Stormwater Structures Inspector position being moved from the Office of Administrative Services within the fund, as well as a increase of \$76,811 for an additional 1,300 part-time hours. The net increase also includes pay increases effective October 5th, 2024 which were not part of the FY 25 original budget and an anticipated October 1st, 2025 wage increase. There were no collective bargaining wage increases included in the FY 24-25 budget. FY 23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements were reached with IAFF (2024-629-E) and FOP (2024-630-E) during the FY 24-25 budget process. Ordinances 2024-0843-E (IAFF), 2024-0842-E (FOP), and 2025-0280-E (non-public safety) were filed to move funding to the appropriate department budgets during FY 25.

Pension Costs

- This category includes the FY 26 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments. The general employees defined benefit unfunded liability (UAAL) cost has been moved from department budgets into a non-departmental cost center as described below.

Pension Costs – Defined Benefit UAAL

- This category includes the FY 26 contribution for the general employees defined benefit unfunded liability (UAAL). The cost method for the general employees defined benefit unfunded liability (UAAL) has been revised for FY 26, and the UAAL cost has been moved from department budgets into a non-departmental cost center.

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 due to decreases of \$647,576 in fleet vehicle replacement and \$134,743 in fleet part, oil and gas.

Insurance Costs and Premiums - Allocations

- This amount represents the cost of general liability insurance.

Professional and Contractual Services

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

Other Operating Expenses

- This category is made of various small and large expenditures, the largest of which include \$323,902 in repairs and maintenance and \$110,000 in equipment rentals. The change in this category is mainly due to increases of \$16,850 in equipment rentals and \$10,000 in landfill charges.

Supervision Allocation

- This amount represents a portion of administrative costs for two employees who perform work in the Stormwater Service Fund (FD_44101) and the General Fund (FD_00111).

Indirect Cost

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

AUTHORIZED POSITION CAP

An Engineering Technician Senior position and two project inspector positions were moved and re-classed from the Office of Administrative Services General Fund (FD_00111) cap as part of the budget process. 1,300 part-time hours were moved from Solid Waste Disposal Fund (FD_43101) as part of the budget process.

Motor Pool
Fund - 51101

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	7,920	7,200	9,000	25.0%	1,800
Internal Service Revenue	38,428,316	41,365,114	38,196,025	(7.7%)	(3,169,089)
Miscellaneous Revenue	399,886	351,500	430,300	22.4%	78,800
Investment Pool / Interest Earnings	72,964	34,101	75,736	122.1%	41,635
TOTAL REVENUE	38,909,086	41,757,915	38,711,061	(7.3%)	(3,046,854)
EXPENSE					
Salaries	4,281,727	5,772,651	6,238,523	8.1%	465,872
Calculated Vacancy Rate Contra Expense	0	(300,196)	(321,750)	7.2%	(21,554)
Pension Costs	387,295	604,593	635,651	5.1%	31,058
Pension Costs - Defined Benefit UAAL	788,879	810,521	891,783	10.0%	81,262
Employer Provided Benefits	718,498	886,423	846,214	(4.5%)	(40,209)
Internal Service Charges	1,426,958	1,237,732	1,184,147	(4.3%)	(53,585)
Insurance Costs and Premiums - Allocations	173,562	160,384	120,483	(24.9%)	(39,901)
Professional and Contractual Services	364,910	542,370	542,370	0.0%	0
Other Operating Expenses	28,422,225	31,056,466	27,591,447	(11.2%)	(3,465,019)
Capital Outlay	380,329	250,001	250,001	0.0%	0
Supervision Allocation	(86,544)	(85,497)	(89,005)	4.1%	(3,508)
Indirect Cost	886,863	822,467	821,197	(0.2%)	(1,270)
TOTAL EXPENSE	37,744,702	41,757,915	38,711,061	(7.3%)	(3,046,854)

AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Proposed FY 2025-2026	Change
Full Time Positions		97	90	(7)
Part Time Hours		9,802	9,802	0

MOTOR POOL FUND 51101

BACKGROUND

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

SERVICE LEVELS / ENHANCEMENTS

Service levels for this fund are unchanged for the fiscal year 2025-2026.

REVENUE

Charges for Services

- This category includes estimated revenue for contract parking.

Internal Service Revenue

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

Miscellaneous Revenue

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

Investment Pool / Interest Earnings

- This amount includes the FY 26 estimates for investment pool earnings.

EXPENDITURES

Salaries

- The net increase in this category is mainly due to wage increases effective October 5th, 2024 which were not part of the FY 25 original budget and an anticipated October 1st, 2025 wage increase as well as a jobcode / pay grade restructuring within Fleet that occurred late in FY 24 to be more competitive with the private sector. To help offset the budgetary impact of the restructuring, seven positions were kept vacant during FY 25 and are being eliminated as part of the FY 26 budget process.

Calculated Vacancy Rate Contra Expense

- This reflects an estimated salary and benefit vacancy rate based on the average turnover ratio and estimated number of vacancies in FY 26.

Pension Costs

- This category includes the FY 26 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Pension Costs – Defined Benefit UAAL

- This category includes the FY 26 contribution for the general employees defined benefit unfunded liability (UAAL). The method for allocating the defined benefit unfunded liability has been revised in FY 26. Going forward it will be based on all authorized positions and not just those positions with employees remaining in the defined benefit plans. This change in methodology may cause a material one-time change in the allocated amount.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The decrease is being driven by a reduction in the workers compensation allocation as well as the impact of eliminating seven positions.

Internal Service Charges

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

Insurance Costs and Premiums - Allocations

- This amount includes general liability and miscellaneous insurance costs.

Professional and Contractual Services

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

Other Operating Expenses

- This category is made of various small items and several large expenditures including fuel of \$14.23 million, sublet repairs of \$5.85 million and parts of \$5.42 million. The net decrease is being driven by a \$3.8 million decrease in fuel based on EIA estimates.

Capital Outlay

- This category includes \$250,000 for the annual equipment refresh.

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

Seven positions were frozen in FY 25 to offset the budgetary impact of the jobcode / pay grade restructuring that occurred late in FY 24. These positions have been eliminated as part of the FY 26 budget process.

Motor Pool - Vehicle Replacement
Fund - 51102

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Internal Service Revenue	34,075,820	25,742,235	31,905,230	23.9%	6,162,995
Miscellaneous Revenue	979,281	1,646,482	1,000,000	(39.3%)	(646,482)
Investment Pool / Interest Earnings	194,074	0	419,210		419,210
Transfers From Other Funds	2,189,171	13,696,439	439,018	(96.8%)	(13,257,421)
TOTAL REVENUE	37,438,346	41,085,156	33,763,458	(17.8%)	(7,321,698)
EXPENSE					
Salaries	66,630	139,276	179,612	29.0%	40,336
Pension Costs	9,989	17,714	18,643	5.2%	929
Pension Costs - Defined Benefit UAAL	43,592	20,192	27,185	34.6%	6,993
Employer Provided Benefits	13,151	27,087	28,203	4.1%	1,116
Internal Service Charges	14,966	11,409	9,976	(12.6%)	(1,433)
Insurance Costs and Premiums - Allocations	703	573	627	9.4%	54
Professional and Contractual Services	0	3,000	1,500	(50.0%)	(1,500)
Other Operating Expenses	22,030	42,784	42,285	(1.2%)	(499)
Capital Outlay	17,752,274	40,694,218	28,818,262	(29.2%)	(11,875,956)
Supervision Allocation	86,544	85,497	89,005	4.1%	3,508
Indirect Cost	74,756	43,406	48,160	11.0%	4,754
Transfers to Other Funds	0	0	4,500,000		4,500,000
TOTAL EXPENSE	18,084,635	41,085,156	33,763,458	(17.8%)	(7,321,698)

AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Proposed FY 2025-2026	Change
Full Time Positions		3	3	0
Part Time Hours		0	0	0

MOTOR POOL - VEHICLE REPLACEMENT FUND 51102

BACKGROUND

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

SERVICE LEVELS / ENHANCEMENTS

A total of nine new vehicles costing a total of \$2,730,000 are being added to the City's vehicle cap as part of the FY 26 budget process including:

- Seven vehicles for new positions added to Building Inspection, JFRD fire inspection, Medical Examiner Office, and Tree Protection fund.
- Two pumpers for fire station 77 and 78 costing \$1.2 million each

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

- This amount represents anticipated interest earnings for FY 26.

Transfers From Other Funds

- This category contains the transfer from the Motor Pool - Direct Replacement fund (FD 51103).

EXPENDITURES

Salaries

- The net increase in this category is mainly due to filling a position during FY 25, within this fund that only has three positions, that was vacant when going through the FY 25 budget process.

Pension Costs

- This category includes the FY 26 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Pension Costs – Defined Benefit UAAL

- This category includes the FY 26 contribution for the general employees defined benefit unfunded liability (UAAL). The method for allocating the defined benefit unfunded liability has been revised in FY 26. Going forward it will be based on all authorized positions and not just those positions with employees remaining in the defined benefit plans. This change in methodology may cause a material one-time change in the allocated amount.

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 26 vehicle replacements as discussed above. The budget ordinance 2025-504 schedule B4c contains a complete list of all vehicles proposed to be replaced / purchased in FY 26.

Supervision Allocation

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

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 return of a portion of the \$10 million loaned to this fund in FY 25 by the General Fund Operating fund (FD 00111).

AUTHORIZED POSITION CAP

The authorized cap in this fund is unchanged.

Motor Pool - Direct Replacement
Fund - 51103

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Transfers from Fund Balance	0	3,696,439	439,018	(88.1%)	(3,257,421)
TOTAL REVENUE	0	3,696,439	439,018	(88.1%)	(3,257,421)
EXPENSE					
Transfers to Other Funds	645,204	3,696,439	439,018	(88.1%)	(3,257,421)
TOTAL EXPENSE	645,204	3,696,439	439,018	(88.1%)	(3,257,421)
AUTHORIZED POSITION CAP					
		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

MOTOR POOL - DIRECT REPLACEMENT FUND 51103

BACKGROUND

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

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

REVENUE

Transfers From Fund Balance

- FY 26 contains the appropriation and transfer of interest income earned by the fund which will drop into the fund balance at fiscal year-end. Beginning in FY 25 interest income generated by this fund's cash balance will be placed in the Motor Pool – Vehicle Replacement fund effectively eliminating the need for this type of transfer in future years.

EXPENDITURES

Transfers to Other Funds

- This category contains the balance being transferred to the Motor Pool - Vehicle Replacement fund (FD 51102) as discussed above.

Copy Center
Fund - 52101

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Internal Service Revenue	2,267,560	2,672,325	2,651,745	(0.8%)	(20,580)
Investment Pool / Interest Earnings	14,807	9,334	10,676	14.4%	1,342
TOTAL REVENUE	2,282,367	2,681,659	2,662,421	(0.7%)	(19,238)
EXPENSE					
Salaries	176,699	197,101	231,970	17.7%	34,869
Pension Costs	20,754	27,336	26,247	(4.0%)	(1,089)
Pension Costs - Defined Benefit UAAL	40,466	17,859	36,326	103.4%	18,467
Employer Provided Benefits	38,832	38,596	35,929	(6.9%)	(2,667)
Internal Service Charges	41,953	40,762	25,993	(36.2%)	(14,769)
Insurance Costs and Premiums - Allocations	942	880	855	(2.8%)	(25)
Professional and Contractual Services	1,091,538	1,455,050	1,455,050	0.0%	0
Other Operating Expenses	487,056	789,658	799,458	1.2%	9,800
Capital Outlay	0	1	1	0.0%	0
Indirect Cost	114,416	114,416	50,592	(55.8%)	(63,824)
TOTAL EXPENSE	2,012,656	2,681,659	2,662,421	(0.7%)	(19,238)

AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Proposed FY 2025-2026	Change
Full Time Positions		5	5	0
Part Time Hours		0	0	0

COPY CENTER FUND 52101

BACKGROUND

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

SERVICE LEVELS / ENHANCEMENTS

As the movement of JSO out of the Police Memorial Building to the Florida Blue Tower begins, JSO has requested that the copy center begin handling the bulk of JSO's copy / reproduction needs. The copy center should be able to handle the additional volume with its existing funding. One piece of additional equipment is needed but it will be purchased during FY 25.

REVENUE

Internal Service Revenue

- This amount 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 26.

EXPENDITURES

Salaries

- The net increase in this category is mainly due to filling the Manager of Procurement Services position during FY 25, within this fund that only has five positions, that was vacant when going through the FY 25 budget process.

Pension Costs

- This category includes the FY 26 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Pension Costs – Defined Benefit UAAL

- This category includes the FY 26 contribution for the general employees defined benefit unfunded liability (UAAL). The method for allocating the defined benefit unfunded liability has been revised in FY 26. Going forward it will be based on all authorized positions and not just those positions with employees remaining in the defined benefit plans. This change in methodology may cause a material one-time change in the allocated amount.

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 a decrease of \$18,536 in computer maintenance and security costs.

Professional and Contractual Services

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

Other Operating Expenses

- This category is made of various small items and other larger expenditures including citywide postage of \$500,000 and citywide outside printing / binding of \$206,000.

Indirect Cost

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

AUTHORIZED POSITION CAP

The authorized cap in this fund is unchanged.

Office of Economic Development

Office of Economic Development
General Fund - Operating Fund

REVENUES AND EXPENDITURES	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Miscellaneous Revenue	(21,059)	0	0		0
Contribution From Local Units	0	66,096	66,096	0.0%	0
TOTAL REVENUE	(21,059)	66,096	66,096	0.0%	0
EXPENSE					
Salaries	1,753,567	1,843,247	1,965,108	6.6%	121,861
Pension Costs	166,519	184,498	196,396	6.4%	11,898
Pension Costs - Defined Benefit UAAL	351,944	388,422	0	(100.0%)	(388,422)
Employer Provided Benefits	178,461	189,992	175,778	(7.5%)	(14,214)
Internal Service Charges	393,768	550,684	422,210	(23.3%)	(128,474)
Insurance Costs and Premiums - Allocations	8,698	7,794	7,217	(7.4%)	(577)
Professional and Contractual Services	396,762	448,097	435,330	(2.8%)	(12,767)
Other Operating Expenses	67,044	92,230	48,322	(47.6%)	(43,908)
Capital Outlay	158,943	2	2	0.0%	0
Grants, Aids & Contributions	208,000	208,001	208,001	0.0%	0
Supervision Allocation	(351,234)	(521,988)	(561,988)	7.7%	(40,000)
TOTAL EXPENSE	3,332,472	3,390,979	2,896,376	(14.6%)	(494,603)
AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		20	19	(1)	
Part Time Hours		3,380	3,588	208	
EXPENDITURES BY DIVISION	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
Economic Development	3,332,472	3,390,979	2,896,376	(14.6%)	(494,603)
DEPARTMENT TOTAL	3,332,472	3,390,979	2,896,376	(14.6%)	(494,603)

OFFICE OF ECONOMIC DEVELOPMENT GENERAL FUND OPERATING

BACKGROUND

Ordinance 2024-0175-E has re-organized departmental structures, transferring Equal Business Opportunity Office from Finance Department to Office of Economic Development, and moving Procurement, Office of the Ombudsman, and Fleet Management from Finance Department to the Office of Administrative Services. The amounts shown in the report reflect the reorganization to accurately represent changes within the updated departmental structure.

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 administers local and state incentives, oversees redevelopment at the Cecil Commerce Center, provides staff support to two Community Redevelopment Areas (CRA), and advocates for small business/entrepreneurial growth and expansion.

SERVICE LEVELS / ENHANCEMENTS

Service levels for this fund are unchanged for fiscal year 2025-2026.

REVENUE

Contribution from Local Units

- This category includes annual compensation from JEA for the Interlocal Agreement for the JSEB Program.

EXPENDITURES

Salaries

- The net increase in this category is mainly due to wage increases effective October 5th, 2024 which were not part of the FY 25 original budget and an anticipated October 1st, 2025 wage increase. Additionally, 208 part-time hours and part-time salaries of \$39,454 were added during FY 25 for the Equal Business Opportunity Office (EBO). There were no collective bargaining wage increases included in the FY 24-25 budget. FY 23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements were reached with IAFF (2024-629-E) and FOP (2024-630-E) during the FY 24-25 budget process. Ordinances 2024-0843-E (IAFF), 2024-0842-E (FOP), and 2025-0280-E (non-public safety) were filed to move funding to the appropriate department budgets during FY 25.

Pension Costs

- This category includes the FY 26 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Pension Costs – Defined Benefit UAAL

- This category includes the FY 26 contribution for the general employees defined benefit unfunded liability (UAAL). The cost method for the general employees defined benefit unfunded liability (UAAL) has been revised for FY 26, and the UAAL cost has been moved from department budgets into a non-departmental cost center.

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 in this category is mainly due to a \$124,553 decrease in computer system maintenance and security costs.

Insurance Costs and Premiums - Allocations

- This amount includes general liability insurance costs.

Professional and Contractual Services

- This category includes funding for the Jacksonville Sister Cities Award, management services for the Education and Workforce Development Centers, the JSEB Bootcamp at the University of North Florida, other professional services including legal, title searches, and marketing, as well as minimum JSEB funding pursuant to Section 126.605, *Ordinance Code*. The net decrease of \$12,767 in this category is primarily due to the transfer of funds during FY 25 to offset special pay increases based on the needs of the Department.

Other Operating Expenses

- This category contains various small items, the largest of which are advertising and promotion of \$15,000, office supplies of \$10,550, and dues and subscriptions of \$8,891. The net decrease is due to the movement of the travel and training budgets totaling \$32,919 to a central location, along with other executive departments, to provide an additional level of review and approval.

Grants, Aids & Contributions

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

Supervision Allocation

- This amount represents administrative costs that are being allocated to the Cecil Field Trust Fund, the KingSoutel Crossing CRA, and the Renew Arlington CRA, for which the department provides staff support.

AUTHORIZED POSITION CAP

During FY 25, an additional 208 part-time hours were added for the Equal Business Opportunity Office for business needs. One (1) Business Compliance Officer position was frozen in FY 25 to offset special pay increases. This vacant position has been eliminated as part of the budget process.

Cecil Commerce Center
Fund - 11312

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Miscellaneous Revenue	3,882,344	3,213,141	3,922,942	22.1%	709,801
Investment Pool / Interest Earnings	186,466	138,615	225,588	62.7%	86,973
TOTAL REVENUE	4,068,810	3,351,756	4,148,530	23.8%	796,774
EXPENSE					
Insurance Costs and Premiums - Allocations	297,046	291,504	260,081	(10.8%)	(31,423)
Professional and Contractual Services	1,817,609	2,062,499	3,101,392	50.4%	1,038,893
Other Operating Expenses	135,950	47,503	3	(100.0%)	(47,500)
Supervision Allocation	155,330	245,674	281,462	14.6%	35,788
Indirect Cost	3,883	4,576	5,592	22.2%	1,016
Transfers to Other Funds	0	700,000	500,000	(28.6%)	(200,000)
TOTAL EXPENSE	2,409,818	3,351,756	4,148,530	23.8%	796,774
AUTHORIZED POSITION CAP					
		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

CECIL COMMERCE CENTER FUND 11312

BACKGROUND

Code Section 111.625: All revenues received or earned by the City from the development and operation of Cecil Commerce Center (excluding revenues related to an interlocal agreement with the Jacksonville Aviation Authority) are deposited into this trust fund. The Office of Economic Development is responsible for the administration of this all-years fund.

SERVICE LEVELS / ENHANCEMENTS

Service levels for this fund are unchanged for fiscal year 2025-2026.

REVENUE

Miscellaneous Revenue

- This category includes revenue from the rental of city facilities of \$1,525,329, available miscellaneous revenue of \$5,000 and available proceeds from the sale of property of \$2,392,613, which is being used to balance the fund. The net increase of \$709,801 is due to annual increases for lease agreements at Cecil Commerce Center, as well as an all-years appropriation of sale proceeds as detailed in the Transfer to Other Funds section.

Investment Pool / Interest Earnings

- This represents anticipated interest earnings for FY 26.

EXPENDITURES

Insurance Costs and Premiums - Allocations

- This amount includes miscellaneous insurance costs.

Professional and Contractual Services

- This category includes funding for the caretaker / building and property maintenance contract, the engineering and land planning services contract, and the forestry management services at Cecil Field. The net increase of \$1,038,893 is largely due to the inclusion of critical roof repairs in the caretaker contract.

Other Operating Expenses

- This category includes funding for various economic development programs including Qualified Target Industry (QTI) grants. The net decrease for this category is due to the removal of the city's completed obligation for the Jinko Solar QTI incentive.

Supervision Allocation

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

Indirect Cost

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

Transfers to Other Funds

- Funding of \$500,000 is being transferred to the Authorized Capital Projects fund (Fund 32124) for the Logistics Lane Road Extension capital project.

Office of Ethics

Office of Ethics
General Fund - Operating Fund

REVENUES AND EXPENDITURES	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Contribution From Local Units	3,500	53,500	55,105	3.0%	1,605
TOTAL REVENUE	3,500	53,500	55,105	3.0%	1,605
EXPENSE					
Salaries	495,412	507,453	497,683	(1.9%)	(9,770)
Pension Costs	34,763	56,035	59,791	6.7%	3,756
Pension Costs - Defined Benefit UAAL	124,800	157,829	0	(100.0%)	(157,829)
Employer Provided Benefits	34,094	33,943	37,482	10.4%	3,539
Internal Service Charges	58,132	54,147	51,825	(4.3%)	(2,322)
Insurance Costs and Premiums - Allocations	2,310	2,280	1,841	(19.3%)	(439)
Professional and Contractual Services	0	2	2	0.0%	0
Other Operating Expenses	5,254	7,499	7,279	(2.9%)	(220)
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENSE	754,765	819,189	655,904	(19.9%)	(163,285)
AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		3	3	0	
Part Time Hours		2,340	2,340	0	
EXPENDITURES BY DIVISION	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
Ethics Office	754,765	819,189	655,904	(19.9%)	(163,285)
DEPARTMENT TOTAL	754,765	819,189	655,904	(19.9%)	(163,285)

OFFICE OF ETHICS GENERAL FUND OPERATING

BACKGROUND

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

SERVICE LEVELS / ENHANCEMENTS

Service levels for this department are unchanged for the fiscal year 2025-2026.

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 net change in this category is due to a decrease in part-time salaries to align with the current level of service, which is largely offset by wage increases effective October 5th, 2024 which were not part of the FY 25 original budget and an anticipated October 1st, 2025 wage increase. There were no collective bargaining wage increases included in the FY 24-25 budget. FY 23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements were reached with IAFF (2024-629-E) and FOP (2024-630-E) during the FY 24-25 budget process. Ordinances 2024-0843-E (IAFF), 2024-0842-E (FOP), and 2025-0280-E (non-public safety) were filed to move funding to the appropriate department budgets during FY 25.

Pension Costs

- This category includes the FY 26 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Pension Costs – Defined Benefit UAAL

- This category includes the FY 26 contribution for the general employees defined benefit unfunded liability (UAAL). The cost method for the general employees defined benefit unfunded liability (UAAL) has been revised for FY 26, and the UAAL cost has been moved from department budgets into a non-departmental cost center.

Employer Provided Benefits

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

Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this department by the City's internal service providers, the largest of which include \$27,171 in building allocation costs for their space in the St. James Building, \$10,915 in OGC legal costs, and \$9,008 in computer system maintenance and security costs.

Insurance Costs and Premiums – Allocations

- This amount includes general liability insurance costs.

Other Operating Expenses

- This category includes various small expenditures, the largest of which include \$4,511 for travel and training expenses and \$2,090 for dues and subscriptions.

AUTHORIZED POSITION CAP

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

Office of General Counsel

Office of General Counsel-Center
General Fund - Operating Fund

REVENUES AND EXPENDITURES	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2023-2024	FY 2024-2025	FY 2025-2026	Percent	Dollar
EXPENSE					
Salaries	29,828	53,300	56,572	6.1%	3,272
Pension Costs	3,430	6,396	6,789	6.1%	393
Employer Provided Benefits	5,185	11,778	8,050	(31.7%)	(3,728)
Internal Service Charges	8,720	8,019	6,499	(19.0%)	(1,520)
Insurance Costs and Premiums - Allocations	272	240	210	(12.5%)	(30)
Professional and Contractual Services	1,279,446	2	2	0.0%	0
Other Operating Expenses	23,504	101,529	101,254	(0.3%)	(275)
Capital Outlay	0	1	1	0.0%	0
Supervision Allocation	(18,334)	(28,544)	(28,516)	(0.1%)	28
TOTAL EXPENSE	1,332,051	152,721	150,861	(1.2%)	(1,860)

AUTHORIZED POSITION CAP	Adopted	Proposed	Change
	FY 2024-2025	FY 2025-2026	
Full Time Positions	1	1	0
Part Time Hours	240	240	0

EXPENDITURES BY DIVISION	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2023-2024	FY 2024-2025	FY 2025-2026	Percent	Dollar
Duval Legislative Delegation	28,386	52,720	50,860	(3.5%)	(1,860)
General Counsel Administration	1,303,665	100,001	100,001	0.0%	0
DEPARTMENT TOTAL	1,332,051	152,721	150,861	(1.2%)	(1,860)

OFFICE OF GENERAL COUNSEL - CENTER GENERAL FUND OPERATING

BACKGROUND

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

SERVICE LEVELS / ENHANCEMENTS

Service levels for this fund are unchanged for fiscal year 2025-2026.

EXPENDITURES

Salaries

- The net increase in this category is mainly due to wage increases effective October 5th, 2024 which were not part of the FY 25 original budget and an anticipated October 1st, 2025 wage increase. There were no collective bargaining wage increases included in the FY 24-25 budget. FY 23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements were reached with IAFF (2024-629-E) and FOP (2024-630-E) during the FY 24-25 budget process. Ordinances 2024-0843-E (IAFF), 2024-0842-E (FOP), and 2025-0280-E (non-public safety) were filed to move funding to the appropriate department budgets during FY 25.

Pension Costs

- This category includes the FY 26 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Pension Costs – Defined Benefit UAAL

- This category includes the FY 26 contribution for the general employees defined benefit unfunded liability (UAAL). The cost method for the general employees defined benefit unfunded liability (UAAL) has been revised for FY 26, and the UAAL cost has been moved from department budgets into a non-departmental cost center.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The change in this category is primarily attributable to a decrease of \$3,763 in group hospitalization insurance costs due to personnel changes during FY 25.

Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this department by the City's internal service providers. The net change in this category is largely due to a decrease of \$1,251 in mailroom charges.

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.

Other Operating Expenses

- This category consists of various small items, the largest of which is \$100,000 of miscellaneous non-departmental expenditures for small judgements and settlements under \$50,000 pursuant to Municipal Code Section 112.307.

Supervision Allocation

- This amount represents a portion of the administrative costs for one employee who performs work in this fund and the General Counsel fund (FD_55101).

AUTHORIZED POSITION CAP

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

Office Of General Counsel-Fund
Fund - 55101

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Internal Service Revenue	13,172,634	14,238,459	14,359,724	0.9%	121,265
Miscellaneous Revenue	15,369	15,000	15,000	0.0%	0
Investment Pool / Interest Earnings	35,532	0	21,740		21,740
Transfers from Fund Balance	0	0	50,000		50,000
TOTAL REVENUE	13,223,535	14,253,459	14,446,464	1.4%	193,005
EXPENSE					
Salaries	7,546,908	8,957,199	9,158,961	2.3%	201,762
Calculated Vacancy Rate Contra Expense	0	(269,700)	(286,865)	6.4%	(17,165)
Pension Costs	787,756	1,070,509	1,045,807	(2.3%)	(24,702)
Pension Costs - Defined Benefit UAAL	1,341,464	1,363,967	1,465,935	7.5%	101,968
Employer Provided Benefits	733,824	840,345	877,309	4.4%	36,964
Internal Service Charges	723,969	685,619	704,710	2.8%	19,091
Insurance Costs and Premiums - Allocations	39,574	174,431	85,270	(51.1%)	(89,161)
Professional and Contractual Services	487,488	646,000	646,000	0.0%	0
Other Operating Expenses	314,462	387,913	363,124	(6.4%)	(24,789)
Capital Outlay	0	1	1	0.0%	0
Supervision Allocation	18,334	28,544	28,516	(0.1%)	(28)
Indirect Cost	397,778	368,631	357,696	(3.0%)	(10,935)
TOTAL EXPENSE	12,391,557	14,253,459	14,446,464	1.4%	193,005

AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Proposed FY 2025-2026	Change
Full Time Positions		79	76	(3)
Part Time Hours		2,600	2,600	0

OFFICE OF GENERAL COUNSEL FUND 55101

BACKGROUND

This internal service fund accumulates and allocates the cost of the Office of the General Counsel and recovers its costs via charges to its users/customers which include the City, independent authorities, and boards/commissions of the government.

SERVICE LEVELS / ENHANCEMENTS

Service levels for this fund are unchanged for fiscal year 2025-2026.

REVENUE

Internal Service Revenue

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

Miscellaneous Revenue

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

Investment Pool / Interest Earnings

- This amount includes the FY 26 estimates for investment pool earnings.

Transfers from Fund Balance

- Fund balance is being appropriated for the purpose of retaining special counsel, as needed, to act as primary or co-counsel on matters affecting the City per Municipal Code Section 108.505.

EXPENDITURES

Salaries

- The net increase in this category is mainly due to wage increases effective October 5th, 2024 which were not part of the FY 25 original budget and an anticipated October 1st, 2025 wage increase. There were no collective bargaining wage increases included in the FY 24-25 budget. FY 23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements were reached with IAFF (2024-629-E) and FOP (2024-630-E) during the FY 24-25 budget process. Ordinances 2024-0843-E (IAFF), 2024-0842-E (FOP), and 2025-0280-E (non-public safety) were filed to move funding to the appropriate department budgets during FY 25.

Calculated Vacancy Rate Contra Expense

- This reflects an estimated salary and benefit vacancy rate based on the average turnover ratio and estimated number of vacancies in FY 26.

Pension Costs

- This category includes the FY 26 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Pension Costs – Defined Benefit UAAL

- This category includes the FY 26 contribution for the general employees defined benefit unfunded liability (UAAL). The method for allocating the defined benefit unfunded liability has been revised in FY 26. Going forward it will be based on all authorized positions and not just those positions with employees remaining in the defined benefit plans. This change in methodology may cause a material one-time change in the allocated amount.

Employer Provided Benefits

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

Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this department by the City's internal service providers, the largest of which include \$309,019 in Computer System Maintenance and Security, \$224,163 in St. James building allocation costs, and \$57,644 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). There is no change in this category for FY 26.

Other Operating Expenses

- This category is made of various small items, the largest of which include \$193,480 in dues and subscriptions, \$50,918 in hardware/software maintenance and licenses, \$40,000 in court reporter fees, and \$39,000 in combined travel and training costs. The change in this category is driven by several reductions, the largest of which is \$18,014 in hardware/software maintenance and licenses.

Supervision Allocation

- This amount represents a portion of administrative costs for one employee who performs work in this fund 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.

AUTHORIZED POSITION CAP

During FY 25, two (2) Attorney III positions were moved into the JEA activity to better define the work that is being done on behalf of JEA.

During the FY 26 budget process, three (3) frozen positions were deleted: one (1) Legal Assistant, one (1) Attorney III, one (1) Attorney IV.

The part-time hours are being unchanged.

Office of Sports and Entertainment

Office of Sports and Entertainment
General Fund - Operating Fund

REVENUES AND EXPENDITURES	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
EXPENSE					
Salaries	406,531	449,030	551,064	22.7%	102,034
Pension Costs	48,804	49,134	57,964	18.0%	8,830
Employer Provided Benefits	57,456	64,082	69,889	9.1%	5,807
Internal Service Charges	172,360	190,398	182,329	(4.2%)	(8,069)
Insurance Costs and Premiums - Allocations	1,827	2,018	2,037	0.9%	19
Professional and Contractual Services	0	1	1	0.0%	0
Other Operating Expenses	249,117	509,428	316,332	(37.9%)	(193,096)
TOTAL EXPENSE	936,095	1,264,091	1,179,616	(6.7%)	(84,475)
AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		5	6	1	
Part Time Hours		1,300	1,300	0	
EXPENDITURES BY DIVISION	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
Office of Sports and Entertainment Administr	936,095	1,264,091	1,179,616	(6.7%)	(84,475)
DEPARTMENT TOTAL	936,095	1,264,091	1,179,616	(6.7%)	(84,475)

OFFICE OF SPORTS AND ENTERTAINMENT GENERAL FUND OPERATING

BACKGROUND

Ordinance 2024-0175-E created a new chapter in the ordinance code. Chapter 27 reestablished the Office of Sports and Entertainment within the executive branch.

SERVICE LEVELS / ENHANCEMENTS

Service levels for this fund are unchanged for the fiscal year 2025-2026.

EXPENDITURES

Salaries

- The net increase in this category is mainly due to wage increases effective October 5th, 2024 which were not part of the FY 25 original budget and an anticipated October 1st, 2025 wage increase. There were no collective bargaining wage increases included in the FY 24-25 budget. FY 23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements were reached with IAFF (2024-629-E) and FOP (2024-630-E) during the FY 24-25 budget process. Ordinances 2024-0843-E (IAFF), 2024-0842-E (FOP), and 2025-0280-E (non-public safety) were filed to move funding to the appropriate department budgets during FY 25.

Pension Costs

- This category includes the FY 26 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 all 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 \$137,554 in building cost allocation and \$49,004 in computer system maintenance and security.

Insurance Costs and Premiums - Allocations

- This amount includes miscellaneous insurance and general liability costs.

Other Operating Expenses

- This category consists of various items, the largest of which is \$272,000 for event contribution. The net decrease is mostly due to removal of \$185,000 in event contribution provided for FY 25. In addition, the travel and training budget of \$5,950 was moved into a central location along with other executive departments to provide an additional level of review and approval.

AUTHORIZED POSITION CAP

During FY 25, an Administrative Specialist position was moved to the department from Public Works. Part-time hours remain unchanged.

Special Events - General Fund
Fund - 00113

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	195,420	175,000	200,550	14.6%	25,550
Miscellaneous Revenue	353,024	354,000	406,170	14.7%	52,170
Transfers From Other Funds	10,694,618	10,465,170	10,701,104	2.3%	235,934
TOTAL REVENUE	11,243,062	10,994,170	11,307,824	2.9%	313,654
EXPENSE					
Salaries	1,318,607	1,156,607	1,251,179	8.2%	94,572
Calculated Vacancy Rate Contra Expense	0	(11,731)	(30,753)	162.2%	(19,022)
Pension Costs	76,076	93,682	97,020	3.6%	3,338
Pension Costs - Defined Benefit UAAL	37,542	77,820	132,269	70.0%	54,449
Employer Provided Benefits	112,331	105,864	125,754	18.8%	19,890
Internal Service Charges	385,917	422,119	373,762	(11.5%)	(48,357)
Insurance Costs and Premiums - Allocations	120,166	267,372	288,455	7.9%	21,083
Professional and Contractual Services	254,635	254,636	254,636	0.0%	0
Other Operating Expenses	8,860,033	7,972,925	8,160,626	2.4%	187,701
Capital Outlay	0	1	1	0.0%	0
Grants, Aids & Contributions	641,795	654,875	654,875	0.0%	0
TOTAL EXPENSE	11,807,102	10,994,170	11,307,824	2.9%	313,654
AUTHORIZED POSITION CAP					
		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		13	13	0	
Part Time Hours		4,160	4,160	0	

SPECIAL EVENTS – GENERAL FUND FUND 00113

BACKGROUND

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

SERVICE LEVELS / ENHANCEMENTS

Funding of \$35,000 has been provided to support FY26 Hispanic Heritage Initiatives.

REVENUE

Charges for Services

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

Miscellaneous Revenue

- This includes revenue of \$392,170 from the Jacksonville Jaguars, LLC for the club riser costs related to the annual Florida/Georgia game, as well as overtime reimbursement charges and miscellaneous sales.

Investment Pool / Interest Earnings

- This revenue was removed from FY 26 due to negative balances in the fund during some months of FY 25.

Transfers From Other Funds

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

EXPENDITURES

Salaries

- The net increase in this category is mainly due to wage increases effective October 5th, 2024 which were not part of the FY 25 original budget and an anticipated October 1st, 2025 wage increase. There were no collective bargaining wage increases included in the FY 24-25 budget. FY 23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements were reached with IAFF (2024-629-E) and FOP (2024-630-E) during the FY 24-25 budget process. Ordinances 2024-0843-E (IAFF), 2024-0842-E (FOP), and 2025-0280-E (non-public safety) were filed to move funding to the appropriate department budgets during FY 25.

Calculated Vacancy Rate Contra Expense

- This reflects an estimated salary and benefit vacancy rate based on the average turnover ratio and estimated number of vacancies in FY 26.

Pension Costs

- This category includes the FY 26 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Pension Costs – Defined Benefit UAAL

- This category includes the FY 26 contribution for the general employees defined benefit unfunded liability (UAAL). The method for allocating the defined benefit unfunded liability has been revised in FY 26. Going forward it will be based on all authorized positions and not just those positions with employees remaining in the defined benefit plans. This change in methodology may cause a material one-time change in the allocated amount.

Employer Provided Benefits

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

Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this fund by the City's internal service providers, the largest being \$176,236 in computer system maintenance and security costs. The change in this category is driven by many factors, the largest being a \$37,877 decrease in computer system maintenance and security and a \$17,861 decrease in legal fees.

Insurance Costs and Premiums - Allocations

- This amount includes miscellaneous insurance and general liability costs.

Professional and Contractual Services

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

Other Operating Expenses

- This category consists of various items, the largest of which include \$3.99 million in event contribution costs related to the annual Florida/Georgia Game, \$2.17 million in miscellaneous services and charges, and \$1.74 million in equipment rentals for city events and to ensure that contractual seating capacity is met for the annual Florida/Georgia Game. The change in this category is almost entirely driven by added funding for the Atlantic Sun Conference and an increased cost for The Players Championship. This is slightly offset by moving the travel and training budget of \$10,000 into a central location along with other executive departments to provide an additional level of review and approval.

Grants, Aids & Contributions

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

AUTHORIZED POSITION CAP

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

Sports Complex CIP
Fund - 46101

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Bed / Tourist Development Tax	9,446,603	9,552,419	10,098,650	5.7%	546,231
TOTAL REVENUE	9,446,603	9,552,419	10,098,650	5.7%	546,231
EXPENSE					
Capital Outlay	4,078,759	4,082,478	4,643,140	13.7%	560,662
Debt Service	3,062,771	3,098,666	3,080,735	(0.6%)	(17,931)
Transfers to Other Funds	2,371,525	2,371,275	2,374,775	0.1%	3,500
TOTAL EXPENSE	9,513,055	9,552,419	10,098,650	5.7%	546,231
AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

SPORTS COMPLEX CIP FUND 46101

BACKGROUND

Municipal Section 111.136 mandates that the Convention Development Tax collected pursuant to Chapter 764, be allocated to the Sports Complex Capital Maintenance Enterprise Fund. This fund was established for this purpose. These funds are to be used to construct, extend, enlarge, remodel, repair, improve or maintain the Sports Complex and/or pay the debt service on borrowed funds used for that same purpose. The Sports Complex includes the Municipal Stadium, Veterans Memorial Arena, and the Baseball Stadium.

SERVICE LEVELS / ENHANCEMENTS

Service levels for this fund are unchanged for the fiscal year 2025-2026.

REVENUE

Bed / Tourist Development Tax

- This represents the anticipated two cent tax levy on lodging for FY 26.

EXPENDITURES

Capital Outlay

- This category contains the remaining balance, after paying debt service, that is put towards projects for FY 26.

Debt Service

- This budget represents the transfer out to the debt service fund to pay for the FY 26 interest and principal costs on stadium improvements projects.

Transfers to Other Funds

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

City Venues-City
Fund - 47101

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	90,139	100,000	100,000	0.0%	0
Miscellaneous Revenue	1,193,064	12,694,489	7,541,897	(40.6%)	(5,152,592)
Investment Pool / Interest Earnings	151,686	190,273	0	(100.0%)	(190,273)
Transfers From Other Funds	31,803,415	24,278,436	34,136,961	40.6%	9,858,525
TOTAL REVENUE	33,238,304	37,263,198	41,778,858	12.1%	4,515,660
EXPENSE					
Internal Service Charges	587,351	374,889	310,003	(17.3%)	(64,886)
Insurance Costs and Premiums - Allocations	4,917,200	4,825,459	4,305,298	(10.8%)	(520,161)
Professional and Contractual Services	1,065,582	1,037,938	1,023,881	(1.4%)	(14,057)
Other Operating Expenses	6,514,918	7,147,734	6,814,688	(4.7%)	(333,046)
Capital Outlay	716,903	605,000	605,001	0.0%	1
Transfers to Other Funds	21,049,414	23,272,178	28,719,987	23.4%	5,447,809
TOTAL EXPENSE	34,851,368	37,263,198	41,778,858	12.1%	4,515,660
AUTHORIZED POSITION CAP					
		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

CITY VENUES - CITY FUND 47101

BACKGROUND

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

SERVICE LEVELS / ENHANCEMENTS

Service levels for this fund are unchanged for the fiscal year 2025-2026.

REVENUE

Charges for Services

- This budgeted amount represents the anticipated daily parking fee revenue in FY 26.

Miscellaneous Revenue

- This category includes rental revenue from the Jacksonville Jaguars of \$6,660,077 pursuant to exhibit D of amendment 12 of the contract, \$645,684 in naming rights revenue at the Vystar Veterans Memorial Arena pursuant to 2019-065-E exhibit F, and \$236,136 in rental revenue for the Baseball Grounds pursuant to section 6 of rental agreement. The decrease is solely due to the removal of a one-time time revenue from ASM that was received in FY25.

Investment Pool / Interest Earnings

- This revenue was removed from FY 26 due to negative balances in the fund during some months of FY 25.

Transfers From Other Funds

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

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 net decrease is mainly due to a decrease of \$46,072 in computer system maintenance and security costs and a decrease of \$11,598 in the utilities allocation.

Insurance Costs and Premiums - Allocations

- This amount includes general liability and miscellaneous insurance costs.

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.

Transfers to Other Funds

- This category contains a \$28,655,419 transfer to the City Venues – ASM fund (Fund 47102) to balance up that fund, and a \$64,568 transfer to the Jacksonville Veterans Memorial trust (Fund 11518) pursuant to the naming rights agreement.

City Venues-ASM
Fund - 47102

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	30,375,829	18,250,336	16,900,555	(7.4%)	(1,349,781)
Miscellaneous Revenue	16,579,939	11,582,605	12,067,097	4.2%	484,492
Investment Pool / Interest Earnings	1,442,413	215,000	312,000	45.1%	97,000
Transfers From Other Funds	20,988,552	23,209,490	28,655,419	23.5%	5,445,929
TOTAL REVENUE	69,386,733	53,257,431	57,935,071	8.8%	4,677,640
EXPENSE					
Salaries	7,477,292	9,516,828	9,806,212	3.0%	289,384
Pension Costs	158,022	233,789	233,789	0.0%	0
Employer Provided Benefits	2,237,767	3,237,490	3,245,660	0.3%	8,170
Insurance Costs and Premiums	1,188,006	1,582,271	1,742,348	10.1%	160,077
Professional and Contractual Services	38,919,869	27,861,177	30,120,195	8.1%	2,259,018
Other Operating Expenses	16,116,299	10,825,876	11,242,342	3.8%	416,466
Capital Outlay	0	0	1,544,525		1,544,525
TOTAL EXPENSE	66,097,255	53,257,431	57,935,071	8.8%	4,677,640
AUTHORIZED POSITION CAP					
		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

CITY VENUES - ASM FUND 47102

BACKGROUND

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

SERVICE LEVELS / ENHANCEMENTS

Annual funding of \$142,000 has been added for overnight security at the baseball grounds, and a one-time cost of \$1.5 million has been added for the Jaguars locker room upgrade reimbursement.

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 26.

Transfers From Other Funds

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

EXPENDITURES

Salaries

Pension

Employer Provided Benefits

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

Insurance Costs and Premiums

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

Professional and Contractual Services

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

Other Operating Expenses

- This category includes various expenditures, the largest of which are \$7.43 million for repairs and maintenance, \$733,390 for event contribution, \$647,602 for other utilities, \$564,000 for garbage collection / sanitation costs, \$457,100 in repair and maintenance supplies, and \$400,500 in telephone and data line costs. The increase in this category is primarily due to a \$363,800 increase in repairs and maintenance.

Capital Outlay

- This amount represents the funding provided for the Jaguars locker room upgrade reimbursement.

Capital Projects-City Venues Surcharge
Fund - 47103

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	4,236,585	4,550,486	4,443,166	(2.4%)	(107,320)
Miscellaneous Revenue	55,645	57,315	0	(100.0%)	(57,315)
TOTAL REVENUE	4,292,230	4,607,801	4,443,166	(3.6%)	(164,635)
EXPENSE					
Capital Outlay	3,729,797	4,607,801	4,443,166	(3.6%)	(164,635)
TOTAL EXPENSE	3,729,797	4,607,801	4,443,166	(3.6%)	(164,635)

AUTHORIZED POSITION CAP	Adopted FY 2024-2025	Proposed FY 2025-2026	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

CAPITAL PROJECTS – CITY VENUES SURCHARGE FUND 47103

BACKGROUND

Municipal Section 123.102

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

SERVICE LEVELS / ENHANCEMENTS

Service levels for this fund are unchanged for the fiscal year 2025-2026.

REVENUE

Charges for Services

- This category includes the estimated ticket surcharges fees collected at the Municipal Stadium, the Veterans Memorial Arena, and the Baseball Grounds for FY 26.

Miscellaneous Revenue

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

EXPENDITURES

Capital Outlay

- This amount represents the funding available for projects.

City Venues-Debt Service
Fund - 47105

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Bed / Tourist Development Tax	11,070,412	10,534,102	11,068,127	5.1%	534,025
Investment Pool / Interest Earnings	2,776,126	474,019	654,566	38.1%	180,547
Transfers From Other Funds	2,371,525	2,371,275	2,374,775	0.1%	3,500
Transfer In to Pay Debt Service	35,651,386	41,422,166	37,627,657	(9.2%)	(3,794,509)
Transfers from Fund Balance	0	0	9,009,611		9,009,611
TOTAL REVENUE	51,869,449	54,801,562	60,734,736	10.8%	5,933,174
EXPENSE					
Fiscal and Other Debt Fees	3,439,494	50,078,735	46,064,961	(8.0%)	(4,013,774)
Debt Management Fund Repayments	2,371,525	2,371,275	14,669,775	518.6%	12,298,500
Contingencies	0	2,351,552	0	(100.0%)	(2,351,552)
TOTAL EXPENSE	5,811,019	54,801,562	60,734,736	10.8%	5,933,174
AUTHORIZED POSITION CAP					
		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

CITY VENUES – DEBT SERVICE FUND 47105

BACKGROUND

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

SERVICE LEVELS / ENHANCEMENTS

Service levels for this fund are unchanged for the fiscal year 2025-2026.

REVENUE

Bed / Tourist Development Tax

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

Investment Pool / Interest Earnings

- This is made up of anticipated interest earnings for FY 26, which will be used to pay a portion of the debt service costs for FY 26.

Transfers From Other Funds

- This amount represents a transfer from the Sports Complex CIP (Fund 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 26 anticipated debt service costs.

Transfer From Fund Balance

- This represents a transfer from retained earnings.

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 26 anticipated debt management fund repayments related to the amphitheater / flex field (ordinance 2015-781-E).

Contingencies

- The FY25 budgeted excess revenue over expenses has been removed.

Office of the Inspector General

Office of the Inspector General
General Fund - Operating Fund

REVENUES AND EXPENDITURES	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	0	1	1	0.0%	0
Contribution From Local Units	0	153,522	153,522	0.0%	0
TOTAL REVENUE	0	153,523	153,523	0.0%	0
EXPENSE					
Salaries	1,082,747	1,082,303	1,148,318	6.1%	66,015
Pension Costs	122,449	131,837	139,737	6.0%	7,900
Pension Costs - Defined Benefit UAAL	62,520	79,827	0	(100.0%)	(79,827)
Employer Provided Benefits	75,039	77,461	85,821	10.8%	8,360
Internal Service Charges	139,506	190,633	159,097	(16.5%)	(31,536)
Insurance Costs and Premiums - Allocations	4,936	4,862	4,254	(12.5%)	(608)
Professional and Contractual Services	2,937	1,501	1,479	(1.5%)	(22)
Other Operating Expenses	23,363	44,312	30,210	(31.8%)	(14,102)
Capital Outlay	0	3	3	0.0%	0
TOTAL EXPENSE	1,513,497	1,612,739	1,568,919	(2.7%)	(43,820)
AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		12	12	0	
Part Time Hours		0	0	0	
EXPENDITURES BY DIVISION	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
Inspector General Office	1,513,497	1,612,739	1,568,919	(2.7%)	(43,820)
DEPARTMENT TOTAL	1,513,497	1,612,739	1,568,919	(2.7%)	(43,820)

OFFICE OF THE INSPECTOR GENERAL GENERAL FUND OPERATING

BACKGROUND

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

SERVICE LEVELS / ENHANCEMENTS

Service levels for this department are unchanged for the fiscal year 2025-2026.

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.

EXPENDITURES

Salaries

- The net increase in this category is mainly due to wage increases effective October 5th, 2024 which were not part of the FY 25 original budget and an anticipated October 1st, 2025 wage increase. There were no collective bargaining wage increases included in the FY 24-25 budget. FY 23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements were reached with IAFF (2024-629-E) and FOP (2024-630-E) during the FY 24-25 budget process. Ordinances 2024-0843-E (IAFF), 2024-0842-E (FOP), and 2025-0280-E (non-public safety) were filed to move funding to the appropriate department budgets during FY 25.

Pension Costs

- This category includes the FY 26 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Pension Costs – Defined Benefit UAAL

- This category includes the FY 26 contribution for the general employees defined benefit unfunded liability (UAAL). The cost method for the general employees defined benefit unfunded liability (UAAL) has been revised for FY 26, and the UAAL cost has been moved from department budgets into a non-departmental cost center.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The change in this category is primarily attributable to an increase of \$7,743 in group hospitalization insurance costs due to personnel changes during FY 25.

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 provider, the largest of which include \$63,225 in building allocation costs for their space in the Yates Building, \$39,195 in OGC legal costs and \$36,016 for computer systems maintenance & security costs. The net change in this category is driven by several factors, the largest of which includes decreases of \$27,404 in OGC legal costs, and \$7,111 in computer systems maintenance & security.

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 \$22,500 for employee travel and training expenses. The change in this category is primarily driven by decreases of \$7,299 in hardware-software maintenance and license due to removal of data analytics software and \$4,300 in travel and training.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged.

Office of the Sheriff

Corrections
General Fund - Operating Fund

REVENUES AND EXPENDITURES	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	200,933	176,238	171,422	(2.7%)	(4,816)
Miscellaneous Revenue	2,233,335	633,674	540,427	(14.7%)	(93,247)
TOTAL REVENUE	2,434,268	809,912	711,849	(12.1%)	(98,063)
EXPENSE					
Salaries	74,244,217	74,054,646	94,413,417	27.5%	20,358,771
Calculated Vacancy Rate Contra Expense	0	(1,784,436)	(2,348,081)	31.6%	(563,645)
Pension Costs	8,953,812	13,968,667	16,945,905	21.3%	2,977,238
Pension Costs - Defined Benefit UAAL	13,757,000	13,553,919	0	(100.0%)	(13,553,919)
Employer Provided Benefits	12,935,220	16,654,058	12,809,210	(23.1%)	(3,844,848)
Internal Service Charges	7,301,846	6,665,001	6,601,261	(1.0%)	(63,740)
Insurance Costs and Premiums	410	735	735	0.0%	0
Insurance Costs and Premiums - Allocations	821,265	783,325	810,668	3.5%	27,343
Professional and Contractual Services	33,147,356	39,680,430	40,403,186	1.8%	722,756
Other Operating Expenses	3,502,400	3,662,658	3,601,012	(1.7%)	(61,646)
Capital Outlay	95,202	0	5		5
TOTAL EXPENSE	154,758,728	167,239,003	173,237,318	3.6%	5,998,315
AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		832	804	(28)	
Part Time Hours		363,956	363,956	0	
EXPENDITURES BY DIVISION	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year Percent	Dollar
Jails	117,742,873	126,886,666	134,077,363	5.7%	7,190,697
Prisons	35,964,657	39,193,644	37,895,688	(3.3%)	(1,297,956)
Programs & Transitional Services	1,051,198	1,158,693	1,264,267	9.1%	105,574
DEPARTMENT TOTAL	154,758,728	167,239,003	173,237,318	3.6%	5,998,315

JSO: CORRECTIONS GENERAL FUND OPERATING

BACKGROUND

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

SERVICE LEVELS / ENHANCEMENTS

Service levels for this department are unchanged for the fiscal year 2025-2026.

REVENUE

Charges for Services

- This category includes a variety of revenues. The change in this category is primarily driven by the decreases of \$19,025 in subsistence fees revenue and \$2,084 in housing of federal prisoners' revenue. These are partially offset by increases of \$9,355 in inmate medical co-payments and \$7,166 in prescription co-payments.

Miscellaneous Revenue

- This category includes vending machine commission and miscellaneous sales and charges.

EXPENDITURES

Salaries

- The net increase in this category is mainly due to pay increases effective October 1st, 2024 and October 1st, 2025 related to collective bargaining. There were no wage increases included in the FY 24-25 budget except for public safety step increases. FY 23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements were reached with IAFF (2024-629-E) and FOP (2024-630-E) during the FY 24-25 budget process. The estimated budget impact of wage increases was included in the FY 24-25 budget in a designated contingency totaling \$58 million. Ordinances 2024-843-E (IAFF) and 2024-842-E (FOP) were filed to move funding to the appropriate department budgets during FY 25. The net increase also includes \$4.5 million increase in overtime. This increase is slightly offset by the reduced position cap detailed in the Authorized Position Cap section.

Calculated Vacancy Rate Contra Expense

- This reflects an estimated salary and benefit vacancy rate based on the average turnover ratio and estimated number of vacancies in FY 26.

Pension Costs

- This category includes the FY 26 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.

Pension Costs – Defined Benefit UAAL

- This category includes the FY 26 contribution for the general employees, corrections, and police & fire pension defined benefit plans unfunded liability (UAAL). The cost method for the general employees defined benefit unfunded liability (UAAL) has been revised for FY

26, and the UAAL cost has been moved from department budgets into a non-departmental cost center.

Employer Provided Benefits

- This category includes Medicare taxes, payroll taxes, employee insurance and workers compensation costs. The change in this category is mostly driven by the net decrease of \$2.52 million in worker's compensation, as well as a net decrease of \$1.83 million in FOP/IAFF Health Trust for JSO and Corrections. These are one-time reductions driven by changing the budget method from non-discounted to discounted.

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.

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 primarily driven by a net increase of \$2.17 million in contractual and security guard services, which is partially offset by a decrease of \$1.45 million in inmate food services contract costs.

Other Operating Expenses

- This category is made of various items, the largest of which includes \$1.09 million in other operating supplies and \$644,852 in clothing, uniforms, and safety equipment. The change in this category is due to several factors, the largest of which include decreases of \$67,322 in miscellaneous service and changes, \$29,135 in equipment rentals, and \$16,405 in fuel oil and gas costs. These are somewhat offset by increases in other accounts, including \$14,346 in repairs and maintenance, and \$30,224 in other operating supplies.

AUTHORIZED POSITION CAP

Sixteen (16) positions redlined on 2024-504-E Schedule B2 were eliminated during FY25 due to the outsourcing of the Misdemeanor Probation Program. Twelve (12) positions are being reallocated to other departments within JSO in FY 26 based on operating needs. Part-time hours remain unchanged.

Executive Office of the Sheriff
General Fund - Operating Fund

REVENUES AND EXPENDITURES	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Pension Fund Contributions	1,512	0	0		0
TOTAL REVENUE	1,512	0	0		0
EXPENSE					
Salaries	3,758,737	3,843,621	4,415,247	14.9%	571,626
Calculated Vacancy Rate Contra Expense	0	(37,507)	(66,378)	77.0%	(28,871)
Pension Costs	454,952	552,372	803,896	45.5%	251,524
Pension Costs - Defined Benefit UAAL	568,366	729,810	0	(100.0%)	(729,810)
Employer Provided Benefits	594,744	456,275	379,331	(16.9%)	(76,944)
Internal Service Charges	2,222,672	2,332,904	2,030,011	(13.0%)	(302,893)
Insurance Costs and Premiums - Allocations	25,312	18,626	35,927	92.9%	17,301
Other Operating Expenses	5,268	5,350	5,000	(6.5%)	(350)
Debt Management Fund Repayments	115,500	0	0		0
TOTAL EXPENSE	7,745,551	7,901,451	7,603,034	(3.8%)	(298,417)
AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		26	25	(1)	
Part Time Hours		7,330	7,330	0	
EXPENDITURES BY DIVISION	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
Administration - Sheriff's Office	7,745,551	7,901,451	7,603,034	(3.8%)	(298,417)
DEPARTMENT TOTAL	7,745,551	7,901,451	7,603,034	(3.8%)	(298,417)

JSO: EXECUTIVE OFFICE OF THE SHERIFF GENERAL FUND OPERATING

BACKGROUND

This Department of JSO provides overall leadership, direction, and management for the agency and, all its employees. The areas of focus include strategy development, community relations, external communications, internal investigations, interagency initiatives, legislative initiatives, and accreditation/inspections.

SERVICE LEVELS / ENHANCEMENT

Service levels for this department are unchanged for the fiscal year 2025-2026.

EXPENDITURES

Salaries

- The net increase in this category is mainly due to pay increases effective October 1st, 2024 and October 1st, 2025 related to collective bargaining. There were no wage increases included in the FY 24-25 budget except for public safety step increases. FY 23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements were reached with IAFF (2024-629-E) and FOP (2024-630-E) during the FY 24-25 budget process. The estimated budget impact of wage increases was included in the FY 24-25 budget in a designated contingency totaling \$58 million. Ordinances 2024-843-E (IAFF) and 2024-842-E (FOP) were filed to move funding to the appropriate department budgets during FY 25.

Calculated Vacancy Rate Contra Expense

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 26.

Pension Costs

- This category includes the FY 26 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.

Pension Costs – Defined Benefit UAAL

- This category includes the FY 26 contribution for the general employees, corrections, and police & fire pension defined benefit plans unfunded liability (UAAL). The cost method for the general employees defined benefit unfunded liability (UAAL) has been revised for FY 26, and the UAAL cost has been moved from department budgets into a non-departmental cost center.

Employer Provided Benefits

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

Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this department by the City's internal service providers, the largest of which include \$675,225 in OGC legal costs, \$604,653 in computer system maintenance and security costs, and \$436,111 in copier consolidation costs.

Insurance Costs and Premiums - Allocations

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

Other Operating Expenses

- This category includes clothing, cleaning, and shoe transfer allowance.

AUTHORIZED POSITION CAP

One (1) position was reallocated to another department within JSO during FY25 for operating needs.

Investigations & Homeland Security
General Fund - Operating Fund

REVENUES AND EXPENDITURES	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	500,824	584,951	718,377	22.8%	133,426
Miscellaneous Revenue	576,618	652,098	817,988	25.4%	165,890
Pension Fund Contributions	1,226	0	0		0
TOTAL REVENUE	1,078,668	1,237,049	1,536,365	24.2%	299,316
EXPENSE					
Salaries	57,542,283	55,766,280	70,778,768	26.9%	15,012,488
Calculated Vacancy Rate Contra Expense	0	(370,242)	(488,246)	31.9%	(118,004)
Pension Costs	13,453,251	13,798,071	17,108,347	24.0%	3,310,276
Pension Costs - Defined Benefit UAAL	17,375,428	18,560,878	0	(100.0%)	(18,560,878)
Employer Provided Benefits	9,690,130	11,517,321	8,805,117	(23.5%)	(2,712,204)
Internal Service Charges	4,828,299	3,828,057	3,760,987	(1.8%)	(67,070)
Insurance Costs and Premiums - Allocations	236,501	230,513	236,659	2.7%	6,146
Professional and Contractual Services	4,200	6,000	6,000	0.0%	0
Other Operating Expenses	1,939,216	3,426,566	2,290,436	(33.2%)	(1,136,130)
Capital Outlay	318,790	0	1		1
TOTAL EXPENSE	105,388,098	106,763,444	102,498,069	(4.0%)	(4,265,375)
AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		511	537	26	
Part Time Hours		22,346	22,346	0	
EXPENDITURES BY DIVISION	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
Homeland Security	40,898,219	39,972,038	42,225,831	5.6%	2,253,793
Investigations	64,489,879	66,791,406	60,272,238	(9.8%)	(6,519,168)
DEPARTMENT TOTAL	105,388,098	106,763,444	102,498,069	(4.0%)	(4,265,375)

JSO: INVESTIGATIONS & HOMELAND SECURITY GENERAL FUND OPERATING

BACKGROUND

This Department of JSO provides follow-up investigations of the most serious crimes that include both crimes against persons and property crimes impacting the citizens of Jacksonville. Highly trained and skilled investigators utilize advanced interview and interrogation techniques, cutting edge technological advancements, and proven forensic evidence practices.

SERVICE LEVELS / ENHANCEMENTS

The authorized position cap increased by a total of twenty-six (26) positions: twenty-four (24) positions were reallocated from other departments within JSO during FY 25 and two (2) new positions and related funding were added for FY 26 as detailed in the Authorized Position Cap section below.

Requested enhancements totaling \$92,331 for purchase of dive suit, drones, and repair supplies for SWAT shoot-houses were funded with FY 25 capacity by the Budget Office via TD25-262.

REVENUE

Charges for Services

- This category includes a variety of revenues, the largest of which are \$416,690 in reimbursement from independent agencies, and \$200,564 in contractual services revenue. The change in this category is mainly driven by increases of \$44,563 in reimbursement from independent agencies, and \$83,580 in contractual services revenue.

Miscellaneous Revenue

- This category includes overtime reimbursement charges.

EXPENDITURES

Salaries

- The net increase in this category is due to additional 26 positions added as detailed in the Authorized Position Cap section, as well as pay increases effective October 1st, 2024 and October 1st, 2025 related to collective bargaining, as well as the addition of twenty-six (26) new FTE positions detailed below. There were no wage increases included in the FY 24-25 budget except for public safety step increases. FY 23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements were reached with IAFF (2024-629-E) and FOP (2024-630-E) during the FY 24-25 budget process. The estimated budget impact of wage increases was included in the FY 24-25 budget in a designated contingency totaling \$58 million. Ordinances 2024-843-E (IAFF) and 2024-842-E (FOP) were filed to move funding to the appropriate department budgets during FY 25. The net increase also includes an increase of \$1.2 million in overtime.

Calculated Vacancy Rate Contra Expense

- This reflects an estimated salary and benefit vacancy rate based on the average turnover ratio and estimated number of vacancies in FY 26.

Pension Costs

- This category includes the FY 26 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.

Pension Costs – Defined Benefit UAAL

- This category includes the FY 26 contribution for the general employees, corrections, and police & fire pension defined benefit plans unfunded liability (UAAL). The cost method for the general employees defined benefit unfunded liability (UAAL) has been revised for FY 26, and the UAAL cost has been moved from department budgets into a non-departmental cost center.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The change in this category is mostly driven by the net decrease of \$1.5 million in FOP/IAFF Health Trust for JSO and Corrections, as well as a net decrease of \$1.45 million in workers' compensation. These are one-time reductions driven by changing the budget method from non-discounted to discounted.

Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this department by the City's internal service providers. The change in this category is due to several factors, the largest of which includes a decrease of \$273,922 in fleet part, oil and gas charges. This is somewhat offset by a \$213,553 increase in fleet vehicle replacement costs.

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 \$714,033 in repairs and maintenance costs, \$397,750 in other operating supplies, and \$372,550 in clothing, uniforms, and safety equipment. The rental expense for the Florida Blue Building was moved to Police Services, resulting in a decrease in this category.

AUTHORIZED POSITION CAP

The authorized position cap increased by a total of twenty-six (26) positions: twenty-four (24) positions were reallocated from other departments within JSO during FY 25 for operating needs. Two (2) Real Time Crime Center Analyst positions were added during the FY 26 budget process to address violent crime and citizen ratio. Part-time hours remain unchanged.

Patrol & Enforcement
General Fund - Operating Fund

REVENUES AND EXPENDITURES	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	3,344,549	3,340,857	3,397,912	1.7%	57,055
Revenue From City Agencies	4,860,242	5,230,874	8,099,439	54.8%	2,868,565
Fines and Forfeits	9,689	0	0		0
Miscellaneous Revenue	3,767,901	3,710,309	4,099,997	10.5%	389,688
Pension Fund Contributions	1,254	0	0		0
TOTAL REVENUE	11,983,635	12,282,040	15,597,348	27.0%	3,315,308
EXPENSE					
Salaries	124,504,506	132,115,729	162,516,452	23.0%	30,400,723
Calculated Vacancy Rate Contra Expense	0	(1,590,757)	(1,905,584)	19.8%	(314,827)
Pension Costs	29,545,583	32,639,451	37,783,385	15.8%	5,143,934
Pension Costs - Defined Benefit UAAL	30,335,426	31,674,645	0	(100.0%)	(31,674,645)
Employer Provided Benefits	24,228,214	30,366,349	22,574,059	(25.7%)	(7,792,290)
Internal Service Charges	22,649,613	22,097,871	24,148,952	9.3%	2,051,081
Insurance Costs and Premiums - Allocations	4,070,627	3,171,554	2,178,738	(31.3%)	(992,816)
Professional and Contractual Services	54,643	65,450	70,450	7.6%	5,000
Other Operating Expenses	1,521,296	1,821,518	2,104,415	15.5%	282,897
Capital Outlay	46,836	0	5		5
TOTAL EXPENSE	236,956,744	252,361,810	249,470,872	(1.1%)	(2,890,938)
AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		1,433	1,401	(32)	
Part Time Hours		139,428	141,508	2,080	
EXPENDITURES BY DIVISION	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
Patrol	136,905,715	142,194,489	137,744,434	(3.1%)	(4,450,055)
Patrol Support	88,458,687	97,534,007	95,247,361	(2.3%)	(2,286,646)
Special Events-Center	11,592,342	12,633,314	16,479,077	30.4%	3,845,763
DEPARTMENT TOTAL	236,956,744	252,361,810	249,470,872	(1.1%)	(2,890,938)

JSO: PATROL & ENFORCEMENT GENERAL FUND OPERATING

BACKGROUND

This Department of JSO provides the first-response emergency police services throughout the jurisdiction. Officers conduct follow-up field investigations, staff six substations, and provide specialized law enforcement services to citizens focusing on problem solving. In addition, these officers perform traffic control, crime prevention, special security services and community outreach. Community outreach efforts focus on crime prevention training to businesses, civic organizations, schools, youth, and neighborhood watch groups.

SERVICE LEVELS / ENHANCEMENT

Service levels for this department are unchanged for the fiscal year 2025-2026.

REVENUE

Charges for Services

- This category includes a variety of revenues, the largest of which includes \$1.19 million in off-duty reimbursement, \$1.13 million in civil income individual revenue, \$389,326 in reimbursement from independent agencies, \$360,293 in take home vehicle reimbursement, and \$203,322 in wrecker application fees.

Revenue from City Agencies – Allocations

- This category includes revenue from other city agencies, including \$7.77 million for ASM (formerly SMG) overtime and \$331,445 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, 2024 and October 1st, 2025 related to collective bargaining. There were no wage increases included in the FY 24-25 budget except for public safety step increases. FY 23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements were reached with IAFF (2024-629-E) and FOP (2024-630-E) during the FY 24-25 budget process. The estimated budget impact of wage increases was included in the FY 24-25 budget in a designated contingency totaling \$58 million. Ordinances 2024-843-E (IAFF) and 2024-842-E (FOP) were filed to move funding to the appropriate department budgets during FY 25. The increase also includes a \$7.1 million increase in overtime. This is somewhat offset by the decrease in costs related to the reduction in position caps as detailed in the Authorized Position Cap section.

Calculated Vacancy Rate Contra Expense

- This reflects an estimated salary and benefit vacancy rate based on the average turnover ratio and estimated number of vacancies in FY 26.

Pension Costs

- This category includes the FY 26 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.

Pension Costs – Defined Benefit UAAL

- This category includes the FY 26 contribution for the general employees, corrections, and police & fire pension defined benefit plans unfunded liability (UAAL). The cost method for the general employees defined benefit unfunded liability (UAAL) has been revised for FY 26, and the UAAL cost has been moved from department budgets into a non-departmental cost center.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. A portion of the decrease is related to the transfer of positions to other departments within JSO.

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 an increase of \$3.53 million in fleet vehicle replacement, which is partially offset by a decrease of \$1.32 million in fleet parts, oil, and gas costs.

Insurance Costs and Premiums - Allocations

- This category includes costs for general liability insurance, miscellaneous insurance, and aviation/hull insurance.

Professional and Contractual Services

- This category houses the veterinarian services contract for JSO animals.

Other Operating Expenses

- This category is made of various items, the largest of which include \$671,594 in other operating supplies and \$1.06 million in repairs and maintenance. The change in this category is largely due to an increase of \$271,013 in repairs and maintenance.

AUTHORIZED POSITION CAP

The authorized position cap decreased by thirty-two (32) positions, which were reallocated to other departments within JSO. Additionally, 2,080 part-time hours were added for FY 26 to address operating needs

Personnel & Professional Standards
General Fund - Operating Fund

REVENUES AND EXPENDITURES	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	422,074	375,000	414,400	10.5%	39,400
Miscellaneous Revenue	153,983	112,352	154,206	37.3%	41,854
TOTAL REVENUE	576,057	487,352	568,606	16.7%	81,254
EXPENSE					
Salaries	18,623,650	20,834,198	25,583,233	22.8%	4,749,035
Calculated Vacancy Rate Contra Expense	0	(1,362,854)	(1,621,053)	18.9%	(258,199)
Pension Costs	3,183,141	4,239,528	5,132,563	21.1%	893,035
Pension Costs - Defined Benefit UAAL	4,290,525	5,274,893	0	(100.0%)	(5,274,893)
Employer Provided Benefits	2,899,463	3,765,184	3,400,596	(9.7%)	(364,588)
Internal Service Charges	934,145	991,547	2,551,955	157.4%	1,560,408
Insurance Costs and Premiums - Allocations	75,828	904,003	1,768,579	95.6%	864,576
Professional and Contractual Services	1,082,603	1,442,200	1,433,700	(0.6%)	(8,500)
Other Operating Expenses	3,726,364	4,411,610	4,409,503	0.0%	(2,107)
Capital Outlay	137,327	0	0		0
TOTAL EXPENSE	34,953,046	40,500,309	42,659,076	5.3%	2,158,767
AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		231	250	19	
Part Time Hours		66,971	66,971	0	
EXPENDITURES BY DIVISION	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
Human Resources-Center	12,284,691	15,645,671	17,300,212	10.6%	1,654,541
Professional Standards	22,668,355	24,854,638	25,358,864	2.0%	504,226
DEPARTMENT TOTAL	34,953,046	40,500,309	42,659,076	5.3%	2,158,767

JSO: PERSONNEL & PROFESSIONAL STANDARDS GENERAL FUND OPERATING

BACKGROUND

This Department of JSO provides human resource planning, recruitment, training, records and standards for police, corrections, and civilian personnel. Works to attract and retain high caliber employees for service to the community. Focuses on employee development to ensure a workforce of qualified, capable, and highly skilled individuals.

SERVICE LEVELS / ENHANCEMENTS

The authorized positions cap was increased by nineteen (19) for FY 26. Fifteen (15) positions and were reallocated from other departments within JSO and four (4) new positions were added.

REVENUE

Charges for Services

- This category houses criminal justice education revenue.

Miscellaneous Revenue

- This category includes miscellaneous services and charges and instructor's fees. The change in this category is mainly due to increased instructor's fees of \$41,854.

EXPENDITURES

Salaries

- The net increase in this category is due to pay increases effective October 1st, 2024 and October 1st, 2025 related to collective bargaining, as well as the addition of nineteen (19) FTE positions detailed below. There were no wage increases included in the FY 24-25 budget except for public safety step increases. FY 23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements were reached with IAFF (2024-629-E) and FOP (2024-630-E) during the FY 24-25 budget process. The estimated budget impact of wage increases was included in the FY 24-25 budget in a designated contingency totaling \$58 million. Ordinances 2024-843-E (IAFF) and 2024-842-E (FOP) were filed to move funding to the appropriate department budgets during FY 25.

Calculated Vacancy Rate Contra Expense

- This reflects an estimated salary and benefit vacancy rate based on the average turnover ratio and estimated number of vacancies in FY 26.

Pension Costs

- This category includes the FY 26 required contribution for the general employees / police and fire / corrections pension defined benefit plan as well as anticipated general employees and public safety defined contribution pension payments. The defined benefit unfunded liability (UAAL) costs have been moved from department budgets into a non-departmental cost center as described below.

Pension Costs – Defined Benefit UAAL

- This category includes the FY 26 contributions for the general employees / police and fire / corrections defined benefit unfunded liability (UAAL). The cost method for the general employees / police and fire / corrections defined benefit unfunded liability (UAAL) has been revised for FY 26, and the UAAL cost has been moved from department budgets into non-departmental cost centers.

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 primarily due to increases of \$1.47 million in computer system maintenance and security and \$113,752 in fleet vehicle replacement 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 \$1.82 million in hardware-software maintenance and licenses, \$1.31 million in combined employee travel and training costs, \$1.04 million in clothing, uniforms, and safety equipment, and \$108,600 in miscellaneous services and charges. The change in this category is due to several factors, the largest of which include decreases of \$288,257 in hardware-software maintenance and licensing costs and \$61,600 in miscellaneous service and charges. This was largely offset with increases of \$189,200 in clothing, uniforms, and safety equipment, and \$139,200 in employee training.

AUTHORIZED POSITION CAP

The authorized positions cap was increased by nineteen (19) for FY 26. Fifteen (15) positions and were reallocated from other departments within JSO, four (4) new positions were added, including three (3) Public Records Coordinator II positions and one (1) Human Resource Specialist position.

Police Services
General Fund - Operating Fund

REVENUES AND EXPENDITURES	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	1,584,903	1,568,799	1,363,860	(13.1%)	(204,939)
Revenue From City Agencies	1,708,764	1,906,577	2,137,163	12.1%	230,586
Fines and Forfeits	257,754	244,500	218,500	(10.6%)	(26,000)
Miscellaneous Revenue	34,985	25,900	15,100	(41.7%)	(10,800)
Pension Fund Contributions	(124)	0	0		0
TOTAL REVENUE	3,586,282	3,745,776	3,734,623	(0.3%)	(11,153)
EXPENSE					
Salaries	24,259,155	24,825,607	28,973,115	16.7%	4,147,508
Calculated Vacancy Rate Contra Expense	0	(1,150,235)	(1,305,687)	13.5%	(155,452)
Pension Costs	2,104,555	2,531,273	2,850,677	12.6%	319,404
Pension Costs - Defined Benefit UAAL	3,657,723	4,417,670	0	(100.0%)	(4,417,670)
Employer Provided Benefits	3,105,162	3,579,258	3,506,611	(2.0%)	(72,647)
Internal Service Charges	6,727,473	5,570,015	6,425,513	15.4%	855,498
Insurance Costs and Premiums	1,230	3,135	2,870	(8.5%)	(265)
Insurance Costs and Premiums - Allocations	624,652	640,755	591,846	(7.6%)	(48,909)
Professional and Contractual Services	173,172	32,000	193,000	503.1%	161,000
Other Operating Expenses	15,778,291	18,009,948	21,326,557	18.4%	3,316,609
Capital Outlay	83,648	0	0		0
TOTAL EXPENSE	56,515,061	58,459,426	62,564,502	7.0%	4,105,076
AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		357	366	9	
Part Time Hours		37,996	37,996	0	
EXPENDITURES BY DIVISION	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year Percent	Dollar
Budget	1,964,650	2,617,357	1,935,205	(26.1%)	(682,152)
Support Services	54,550,411	55,842,069	60,629,297	8.6%	4,787,228
DEPARTMENT TOTAL	56,515,061	58,459,426	62,564,502	7.0%	4,105,076

JSO: POLICE SERVICES GENERAL FUND OPERATING

BACKGROUND

This Department of JSO provides a wide variety of law enforcement support functions for the agency, including budget development, financial management, communication systems, property and evidence management, supply inventory management, contract services, records and identification services, fleet maintenance, courthouse security, facilities management, and service of process and execution of writs.

SERVICE LEVELS / ENHANCEMENTS

Eight (8) positions were reallocated from other departments within JSO, one (1) new Information Tech Analyst NE position was added based on operational needs.

One-time funding of \$225,000 was added for Florida Blue relocation costs. Additionally, \$1.65 million was included with the IT 5-year plan for network/computer equipment.

REVENUE

Charges for Services

- This category includes a variety of revenues, the largest of which includes \$632,600 in sheriff's fines and estreatures, \$336,700 in police reports revenue, \$248,644 in property room fund revenue, and \$92,200 in alarm permit fees. The change in this category is mainly driven by decreases of \$52,427 in property room fund revenue, \$90,400 in sheriff's fines and estreatures, and \$37,600 in alarm permit fees.

Revenue from City Agencies

- This category houses the 911 emergency user fee fund (Fund 10701) 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 due to pay increases effective October 1st, 2024 and October 1st, 2025 related to collective bargaining, as well as the addition of nine (9) FTE positions detailed below. There were no wage increases included in the FY 24-25 budget except for public safety step increases. FY 23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements were reached with IAFF (2024-629-E) and FOP (2024-630-E) during the FY 24-25 budget process. The estimated budget impact of wage increases was included in the FY 24-25 budget in a designated contingency totaling \$58 million. Ordinances 2024-843-E (IAFF) and 2024-842-E (FOP) were filed to move funding to the appropriate department budgets during FY 25.

Calculated Vacancy Rate Contra Expense

- This reflects an estimated salary and benefit vacancy rate based on the average turnover ratio and estimated number of vacancies in FY 26.

Pension Costs

- This category includes the FY 26 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.

Pension Costs – Defined Benefit UAAL

- This category includes the FY 26 contribution for the general employees, corrections, and police & fire pension defined benefit plans unfunded liability (UAAL). The cost method for the general employees defined benefit unfunded liability (UAAL) has been revised for FY 26, and the UAAL cost has been moved from department budgets into a non-departmental cost center.

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 primarily driven by increases of \$448,339 in ITD replacements, \$142,522 in radio costs, and \$383,741 in utilities allocation. This is partially offset by a decrease of \$132,969 in computer system maintenance and security costs.

Insurance Costs and Premiums

- This category includes costs for non-payroll insurance.

Insurance Costs and Premiums - Allocations

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

Professional and Contractual Services

- This category houses the contract costs for deaf/blind/foreign language interpretation and other contractual services. The change in this category is primarily driven by a one-time cost of \$150,000 for contractual services related to the Florida Blue relocation.

Other Operating Expenses

- This category consists of various items, the largest of which include \$8.62 million in hardware-software maintenance and licenses, \$4.39 million in clothing, uniforms, and safety equipment, \$1.7 million in lease purchase equipment agreements, \$1.18 million in other operating supplies, \$1.19 million in wireless communication costs, and \$1.97 million in rentals for land and buildings. The change in this category is driven by several factors, the largest of which includes an increase of \$1.73 million in rentals for land and buildings due to the movement of the lease expense for the Florida Blue building to Police Services, as well as an increase of \$957,168 in hardware-software maintenance and licenses.

AUTHORIZED POSITION CAP

The authorized positions cap was increased by nine (9) for FY 26. Eight (8) positions were reallocated from other departments within JSO, one (1) new Information Tech Analyst NE position was added in FY 26 based on operational needs.

911 Emergency User Fee
Fund - 10701

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	5,825,650	5,855,041	5,872,418	0.3%	17,377
Investment Pool / Interest Earnings	361,145	241,917	381,495	57.7%	139,578
Transfers from Fund Balance	0	2,848,463	2,765,059	(2.9%)	(83,404)
TOTAL REVENUE	6,186,795	8,945,421	9,018,972	0.8%	73,551
EXPENSE					
Salaries	406,196	248,797	262,389	5.5%	13,592
Pension Costs	33,632	32,750	49,351	50.7%	16,601
Pension Costs - Defined Benefit UAAL	121,473	153,356	42,006	(72.6%)	(111,350)
Employer Provided Benefits	38,287	22,616	22,104	(2.3%)	(512)
Internal Service Charges	23,784	24,566	20,368	(17.1%)	(4,198)
Inter-Departmental Billing	2,296,368	2,557,534	2,866,059	12.1%	308,525
Insurance Costs and Premiums - Allocations	1,119	1,099	967	(12.0%)	(132)
Other Operating Expenses	2,536,113	4,296,030	4,500,410	4.8%	204,380
Capital Outlay	10,036	1,608,673	1,255,318	(22.0%)	(353,355)
TOTAL EXPENSE	5,467,008	8,945,421	9,018,972	0.8%	73,551

AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Proposed FY 2025-2026	Change
Full Time Positions		5	5	0
Part Time Hours		0	0	0

911 EMERGENCY USER FEE FUND 10701

BACKGROUND

Municipal Code Section 111.320: The special revenue fund for the operation of the 911 Emergency Telephone System was established pursuant to Section 365.171 of the Florida Statutes and states “a county may impose a “911” fee to be paid by the local exchange subscribers within its boundaries served by the “911” service.” The fund provides for the maintenance and operations of the system for Duval County, including ADA accessibility. According to Section 365.172 (9) (b) of the Florida Statutes, “all costs directly attributable to the establishment or provision of E911 service and contracting for E911 services are eligible for expenditure of moneys derived from imposition of the fee authorized by this section.” Some of the eligible expenditures include telephone devices and other equipment for the hearing impaired used in the E911 system, hardware, and software for computer-aided dispatch (CAD) systems and integrated CAD systems for that portion of the system used for E911 call taking.

SERVICE LEVELS / ENHANCEMENTS

One-time funding of \$1.3 million was provided to cover the purchase of computer equipment, office furniture, and specialized equipment.

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 26.

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 1st, 2024 and October 1st, 2025 related to collective bargaining. There were no wage increases included in the FY 24-25 budget except for public safety step increases. FY 23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements were reached with IAFF (2024-629-E) and FOP (2024-630-E) during the FY 24-25 budget process. The estimated budget impact of wage increases was included in the FY 24-25 budget in a designated contingency totaling \$58 million. Ordinances 2024-843-E (IAFF) and 2024-842-E (FOP) were filed to move funding to the appropriate department budgets during FY 25.

Calculated Vacancy Rate Contra Expense

- This reflects an estimated salary and benefit vacancy rate based on the average turnover ratio and estimated number of vacancies in FY 26.

Pension Costs

- This category includes the FY 26 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.

Pension Costs – Defined Benefit UAAL

- This category includes the FY 26 contribution for the general employees, corrections, and police & fire pension defined benefit plans unfunded liability (UAAL). The method for allocating the defined benefit unfunded liability has been revised in FY 26. Going forward it will be based on all authorized

positions and not just those positions with employees remaining in the defined benefit plans. This change in methodology may cause a material one-time change in the allocated amount.

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 \$2.09 million in hardware-software maintenance and licensing costs, \$1.02 million in telephone and telegraph, \$618,400 in repairs and maintenance, and \$584,450 in miscellaneous services and charges. The change in this category is driven by several factors, including increases of \$131,989 in hardware-software maintenance and licensing costs and \$62,200 in repairs and maintenance. This was somewhat offset by a decrease of \$45,700 in telephone and telegraph.

Capital Outlay

- This amount represents funding provided for the replacement of obsolete equipment in FY 26.

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

Parks, Recreation & Community Services
General Fund - Operating Fund

REVENUES AND EXPENDITURES	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	213,180	312,500	332,750	6.5%	20,250
Fines and Forfeits	305	0	0		0
Miscellaneous Revenue	428,915	479,250	478,500	(0.2%)	(750)
TOTAL REVENUE	642,400	791,750	811,250	2.5%	19,500
EXPENSE					
Salaries	17,427,806	17,153,615	18,893,487	10.1%	1,739,872
Pension Costs	1,155,419	1,406,987	1,507,711	7.2%	100,724
Pension Costs - Defined Benefit UAAL	2,470,780	2,770,074	0	(100.0%)	(2,770,074)
Employer Provided Benefits	2,633,724	2,744,542	2,718,466	(1.0%)	(26,076)
Internal Service Charges	10,526,900	11,373,971	10,592,651	(6.9%)	(781,320)
Insurance Costs and Premiums - Allocations	1,458,391	1,503,012	1,355,914	(9.8%)	(147,098)
Professional and Contractual Services	9,068,958	9,829,651	12,123,857	23.3%	2,294,206
Other Operating Expenses	7,503,509	7,228,831	7,902,124	9.3%	673,293
Capital Outlay	0	3	3	0.0%	0
Grants, Aids & Contributions	0	3,058,132	3,086,580	0.9%	28,448
Contingencies	0	600,000	600,000	0.0%	0
TOTAL EXPENSE	52,245,487	57,668,818	58,780,793	1.9%	1,111,975
AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		255	253	(2)	
Part Time Hours		304,890	306,607	1,717	
EXPENDITURES BY DIVISION	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
Disabled Services	788,923	853,327	724,875	(15.1%)	(128,452)
Natural and Marine Resources	2,303,279	2,442,408	2,318,481	(5.1%)	(123,927)
Parks, Recreation & Community Services - Of	3,411,815	3,818,343	3,471,348	(9.1%)	(346,995)
Recreation and Community Programming	31,742,026	32,435,706	32,061,820	(1.2%)	(373,886)
Senior Services-Center	3,419,281	6,806,011	8,903,554	30.8%	2,097,543
Social Services	10,580,163	11,313,023	11,300,715	(0.1%)	(12,308)
DEPARTMENT TOTAL	52,245,487	57,668,818	58,780,793	1.9%	1,111,975

PARKS, RECREATION AND COMMUNITY SERVICES GENERAL FUND OPERATING

BACKGROUND

The Parks, Recreation and Community Services Department is dedicated to ensuring high quality programs and facilities that will fuel public-private partnerships, champion cultural diversity, inspire well-being, encourage environmental participation, education and create a sense of community for residents in Duval County. It is also responsible for human and social services to the City of Jacksonville, city parks, pools, preserves, marinas, waterfront facilities, and programs targeted specifically towards seniors, victims of crime and the disabled.

SERVICE LEVELS / ENHANCEMENTS

Additional funding of \$2,210,000 was provided to Senior Services to address food insecurity amongst elders in the community. Additional funding of \$500,000 was provided for repairs and maintenance at various parks, community and senior centers. Additional funding of \$178,507 was provided for operating costs associated with Riverfront Plaza, which is expected to open for service during FY 26. Additional 1,717 part-time hours were added as part of the budget process.

REVENUE

Charges for Services

- This category includes revenue from organized events, tennis lessons, summer camps and docks. The change in this category is mostly driven by an increase of \$35,000 in expected Summer Camp revenue in FY 26, although this is somewhat offset by smaller decreases in other revenues, including a decrease of \$12,000 in expected tennis lesson revenue.

Miscellaneous Revenue

- The category includes revenue from overtime reimbursement, rental of facilities and other miscellaneous charges. The change in this category is mostly driven by an expected reduction of \$27,050 in miscellaneous services and charges although this is somewhat offset by smaller increases in other revenues, primarily an expected increase of \$25,000 in overtime reimbursements.

EXPENDITURES

Salaries

- The net increase in this category is mainly due to wage increases effective October 5th, 2024 which were not part of the FY 25 original budget and an anticipated October 1st, 2025 wage increase. There were no collective bargaining wage increases included in the FY 24-25 budget. FY 23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements were reached with IAFF (2024-629-E) and FOP (2024-630-E) during the FY 24-25 budget process. Ordinances 2024-0843-E (IAFF), 2024-0842-E (FOP), and 2025-0280-E (non-public safety) were filed to move funding to the appropriate department budgets during FY 25. The increase in this category includes \$18,750 in new part time salary funding added for Riverfront Plaza operations in FY 26.

Pension Costs

- This category includes the FY 26 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Pension Costs – Defined Benefit UAAL

- This category includes the FY 26 contribution for the general employees defined benefit unfunded liability (UAAL). The cost method for the general employees defined benefit unfunded liability (UAAL) has been revised for FY 26, and the UAAL cost has been moved from department budgets into a non-departmental cost center.

Employer Provided Benefits

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

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this department by the City's internal service providers. The change in this category is driven by several factors, the largest of which include decreases of \$386,647 in utility cost allocations, \$233,771 in computer system maintenance and security costs, and \$147,023 in ITD replacement. These were somewhat offset by smaller increases in other accounts, including \$61,167 in guard service cost allocations.

Insurance Costs and Premiums - Allocations

- This amount includes general liability, miscellaneous insurance, and aviation hull/chemical costs. The change in this category is mostly driven by a decrease of \$134,456 in miscellaneous insurance costs for FY 26.

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 almost entirely driven by the addition of \$2,210,000 in funding for other professional services to provide services to alleviate food insecurity, as previously detailed.

Other Operating Expenses

- This category is made of various expenditures, the largest of which include \$1.97 million in combined repairs and maintenance costs (including supplies and repairs to building and equipment), \$1.35 million in rent / mortgage subsidy funding, and \$1.23 million in state mandated funding for the Baker Act. The change in this category is mostly driven by the additional \$500,000 provided in FY 26 for repairs and maintenance as previously detailed, as well as an increase of \$150,000 in funding provided for chemicals to be used in the City's pools and fountains. This is slightly offset by the moving of \$7,030 in travel and training costs from the department's budget into a non-departmental cost center for FY 26.

Grants, Aids and Contributions

- This is the City's match for the Senior Service Program grant which is listed on 2024-504 Schedule B1b. The grant provides activities and programs that promote healthy living for citizens of Duval County that are 60 years of age and over.

Contingencies

- This amount represents the funding for contractual services provided for James Weldon Johnson Park maintenance and programming within the general fund. Due to a Council conflict, this funding is placed in a contingency and will be appropriated as part of ordinance 2025-512.

AUTHORIZED POSITION CAP

One (1) Clerical Support Aide III position was moved to the Public Library during FY 25, one (1) vacant Administrative Aide position was eliminated as part of the budget process. Part-time hours were increased by 1,664 hours for Riverfront Plaza operations and 53 hours for Senior Services as part of the budget process.

Huguenot Park
Fund - 11301

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	810,220	880,000	855,000	(2.8%)	(25,000)
Miscellaneous Revenue	14,965	8,000	7,500	(6.3%)	(500)
Transfers From Other Funds	303,299	320,115	355,735	11.1%	35,620
TOTAL REVENUE	1,128,484	1,208,115	1,218,235	0.8%	10,120
EXPENSE					
Salaries	490,533	499,602	534,823	7.0%	35,221
Calculated Vacancy Rate Contra Expense	0	(5,400)	(11,241)	108.2%	(5,841)
Pension Costs	38,682	46,584	56,699	21.7%	10,115
Pension Costs - Defined Benefit UAAL	82,187	85,632	72,692	(15.1%)	(12,940)
Employer Provided Benefits	86,587	89,184	97,629	9.5%	8,445
Internal Service Charges	281,446	298,361	272,346	(8.7%)	(26,015)
Insurance Costs and Premiums - Allocations	9,331	8,105	6,904	(14.8%)	(1,201)
Professional and Contractual Services	691	1,116	1,116	0.0%	0
Other Operating Expenses	57,934	77,782	76,016	(2.3%)	(1,766)
Capital Outlay	0	2	2	0.0%	0
Indirect Cost	119,292	107,147	111,249	3.8%	4,102
TOTAL EXPENSE	1,166,683	1,208,115	1,218,235	0.8%	10,120
AUTHORIZED POSITION CAP					
		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		10	10	0	
Part Time Hours		1,529	1,529	0	

HUGUENOT PARK FUND 11301

BACKGROUND

Section 111.125

The Huguenot Park Trust Fund is funded by revenues generated from entrance fees, miscellaneous sales and camper rentals as well as a subsidy from the General Fund. The code states that expenditures from the trust fund shall be for park maintenance and capital improvements and to offset operating expenses associated with the park.

SERVICE LEVELS / ENHANCEMENTS

Service levels for this fund are unchanged for fiscal year 2025-2026.

REVENUE

Charges for Services

- This amount represents estimated revenue for entrance fees, camper rentals and annual passes. The change in this category is entirely driven by a reduction of \$25,000 in anticipated Entrance Fee revenue in FY 26.

Miscellaneous Revenue

- This category includes estimated revenue for miscellaneous sales and charges and telephone/laundry/ concession commissions.

Investment Pool / Interest Earnings

- This revenue was removed for FY 26 due to negative balances in the fund during some months of FY 25.

Transfers from Other Funds

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

EXPENDITURES

Salaries

- The net increase in this category is mainly due to wage increases effective October 5th, 2024 which were not part of the FY 25 original budget and an anticipated October 1st, 2025 wage increase. There were no collective bargaining wage increases included in the FY 24-25 budget. FY 23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements were reached with IAFF (2024-629-E) and FOP (2024-630-E) during the FY 24-25 budget process. Ordinances 2024-0843-E (IAFF), 2024-0842-E (FOP), and 2025-0280-E (non-public safety) were filed to move funding to the appropriate department budgets during FY 25.

Calculated Vacancy Rate Contra Expense

- This reflects an estimated salary and benefit vacancy rate based on the average turnover ratio and estimated number of vacancies in FY 26.

Pension Costs

- This category includes the FY 26 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Pension Costs – Defined Benefit UAAL

- This category includes the FY 26 contribution for the general employees defined benefit unfunded liability (UAAL). The method for allocating the defined benefit unfunded liability has been revised

in FY 26. Going forward it will be based on all authorized positions and not just those positions with employees remaining in the defined benefit plans. This change in methodology may cause a material one-time change in the allocated amount.

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 \$97,618 in guard service allocation costs, \$56,715 in citywide building maintenance, and \$35,632 in computer system maintenance and security costs. The change in this category is driven by several factors, the largest of which include decreases of \$14,230 in combined Fleet cost allocations, \$5,882 in computer system maintenance and security costs, and \$4,900 in citywide building maintenance costs.

Insurance Costs and Premiums - Allocations

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

Professional and Contractual Services

- This category includes \$1,115 for uniform cleaning costs.

Other Operating Expenses

- This category includes a variety of items, the largest of which include \$20,850 in repairs and maintenance, \$15,000 in credit card fees, \$12,000 in large volume container sanitation costs, and \$10,775 in other operating 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.

Kathryn A Hanna Park Improvement
Fund - 11302

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	2,641,443	2,690,000	2,700,000	0.4%	10,000
Miscellaneous Revenue	119,712	115,250	122,500	6.3%	7,250
Investment Pool / Interest Earnings	107,416	71,404	60,704	(15.0%)	(10,700)
Transfers from Fund Balance	0	467,399	0	(100.0%)	(467,399)
TOTAL REVENUE	2,868,571	3,344,053	2,883,204	(13.8%)	(460,849)
EXPENSE					
Salaries	836,585	817,401	883,574	8.1%	66,173
Calculated Vacancy Rate Contra Expense	0	(9,064)	(20,346)	124.5%	(11,282)
Pension Costs	75,200	96,208	83,016	(13.7%)	(13,192)
Pension Costs - Defined Benefit UAAL	48,543	59,030	123,200	108.7%	64,170
Employer Provided Benefits	160,210	161,990	167,349	3.3%	5,359
Internal Service Charges	718,824	725,614	724,594	(0.1%)	(1,020)
Insurance Costs and Premiums - Allocations	63,340	43,089	30,511	(29.2%)	(12,578)
Professional and Contractual Services	0	1	1	0.0%	0
Other Operating Expenses	416,907	505,819	509,819	0.8%	4,000
Capital Outlay	0	2	2	0.0%	0
Indirect Cost	177,316	183,963	179,343	(2.5%)	(4,620)
Transfers to Other Funds	281,523	760,000	202,141	(73.4%)	(557,859)
TOTAL EXPENSE	2,778,448	3,344,053	2,883,204	(13.8%)	(460,849)

AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Proposed FY 2025-2026	Change
Full Time Positions		17	17	0
Part Time Hours		3,918	3,918	0

KATHRYN A HANNA PARK IMPROVEMENT FUND 11302

BACKGROUND

Section 111.125

The Kathryn A. Hanna Park Maintenance and Improvement Fund was established by Ordinance 1989-67-38 to receive all revenues and interest earned by the City of Jacksonville from admission fees, rentals of equipment, and other funds from activities and events occurring at Hanna Park. The generated revenues are used to offset the expenditures for personnel, operating, and capital outlay.

SERVICE LEVELS / ENHANCEMENTS

Service levels for this fund are unchanged for fiscal year 2025-2026.

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 \$95,000 in city facility rental revenue.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 26.

Transfers from Fund Balance

- Fund balance appropriation has been removed for FY 26.

EXPENDITURES

Salaries

- The net increase in this category is mainly due to wage increases effective October 5th, 2024 which were not part of the FY 25 original budget and an anticipated October 1st, 2025 wage increase. There were no collective bargaining wage increases included in the FY 24-25 budget. FY 23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements were reached with IAFF (2024-629-E) and FOP (2024-630-E) during the FY 24-25 budget process. Ordinances 2024-0843-E (IAFF), 2024-0842-E (FOP), and 2025-0280-E (non-public safety) were filed to move funding to the appropriate department budgets during FY 25.

Calculated Vacancy Rate Contra Expense

- This reflects an estimated salary and benefit vacancy rate based on the average turnover ratio and estimated number of vacancies in FY 26.

Pension Costs

- This category includes the FY 26 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Pension Costs – Defined Benefit UAAL

- This category includes the FY 26 contribution for the general employees defined benefit unfunded liability (UAAL). The method for allocating the defined benefit unfunded liability has been revised in FY 26. Going forward it will be based on all authorized positions and not just those positions with employees remaining in the defined benefit plans. This change in methodology may cause a material one-time change in the allocated amount.

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 \$297,087 in allocated utility costs and \$143,689 in allocated security guard service costs. The change in this category is driven by several factors, the largest of which is an increase of \$25,297 in citywide building maintenance allocation costs. This is mostly offset by smaller decreases in other areas, including \$22,789 in allocated utility costs.

Insurance Costs and Premiums - Allocations

- This amount includes general liability and miscellaneous insurance costs. The change in this category is mostly driven by a reduction of \$10,614 in general liability insurance costs.

Other Operating Expenses

- This category includes a variety of items, the largest of which include \$351,327 in repairs and maintenance (including supplies), \$75,000 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 (Fund 32111) to fund the CIP project(s):

○ Hanna Park: Parking Lot 11	\$202,141
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AUTHORIZED POSITION CAP

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

Florida Boater Improvement Program
Fund - 11306

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	111,387	110,000	110,000	0.0%	0
TOTAL REVENUE	111,387	110,000	110,000	0.0%	0
EXPENSE					
Professional and Contractual Services	168,299	110,000	110,000	0.0%	0
TOTAL EXPENSE	168,299	110,000	110,000	0.0%	0
AUTHORIZED POSITION CAP					
		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

FLORIDA BOATER IMPROVEMENT PROGRAM FUND 11306

BACKGROUND

Section 110.413 / Florida Statute 328.66

The Florida Boater Improvement Trust Fund was established by Ordinance 1997-804-E to provide boat-related activities (such as recreational channel marking); removal of floating structures deemed a hazard to public safety and health, as well as manatee and marine mammal protection.

SERVICE LEVELS / ENHANCEMENTS

Service levels for this fund are unchanged for fiscal year 2025-2026.

REVENUE

Charges for Services

- This amount represents the anticipated FY 26 revenue for boat registration fees.

EXPENDITURES

Professional and Contractual Services

- The budgeted amount of \$110,000 will be utilized for expenditures related to repairs to city owned boat ramps, docks, etc.

Cecil Field Commerce Center
Fund - 11308

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	69,934	72,000	77,000	6.9%	5,000
Miscellaneous Revenue	5,174	4,500	5,200	15.6%	700
Transfers From Other Funds	1,373,180	1,605,304	1,611,160	0.4%	5,856
TOTAL REVENUE	1,448,288	1,681,804	1,693,360	0.7%	11,556
EXPENSE					
Salaries	684,342	512,304	556,851	8.7%	44,547
Calculated Vacancy Rate Contra Expense	0	(4,147)	(6,610)	59.4%	(2,463)
Pension Costs	23,060	28,677	30,727	7.1%	2,050
Pension Costs - Defined Benefit UAAL	70,064	64,353	40,910	(36.4%)	(23,443)
Employer Provided Benefits	45,981	48,237	54,229	12.4%	5,992
Internal Service Charges	58,670	316,199	276,488	(12.6%)	(39,711)
Insurance Costs and Premiums - Allocations	33,411	32,909	29,382	(10.7%)	(3,527)
Professional and Contractual Services	460,409	545,926	545,926	0.0%	0
Other Operating Expenses	14,258	16,638	16,788	0.9%	150
Capital Outlay	0	2	2	0.0%	0
Indirect Cost	179,631	120,706	148,667	23.2%	27,961
TOTAL EXPENSE	1,569,826	1,681,804	1,693,360	0.7%	11,556
AUTHORIZED POSITION CAP					
		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		6	6	0	
Part Time Hours		24,000	24,000	0	

CECIL FIELD COMMERCE CENTER FUND 11308

BACKGROUND

The Cecil Field Commerce Center includes the community center, aquatics complex, and the athletic complex.

SERVICE LEVELS / ENHANCEMENTS

Service levels for this fund are unchanged for fiscal year 2025-2026.

REVENUE

Charges for Services

- This amount represents estimated revenue for organized event charges, summer camp programming and entrance fees. The change in this category is mostly driven by anticipated increases of \$5,000 each in entrance fees and summer camp revenue, although these are somewhat offset by an anticipated decrease of \$5,000 in organized event charges.

Miscellaneous Revenue

- This category includes miscellaneous sales and charges related to aquatic activities and overtime reimbursement charges.

Transfers from Other Funds

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

EXPENDITURES

Salaries

- The net increase in this category is mainly due to wage increases effective October 5th, 2024 which were not part of the FY 25 original budget and an anticipated October 1st, 2025 wage increase, as well as an increase of \$34,983 in part-time salaries budget to align with current usage. This increase was somewhat offset by a \$3,000 decrease in overtime salaries based on usage. There were no collective bargaining wage increases included in the FY 24-25 budget. FY 23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements were reached with IAFF (2024-629-E) and FOP (2024-630-E) during the FY 24-25 budget process. Ordinances 2024-0843-E (IAFF), 2024-0842-E (FOP), and 2025-0280-E (non-public safety) were filed to move funding to the appropriate department budgets during FY 25.

Calculated Vacancy Rate Contra Expense

- This reflects an estimated salary and benefit vacancy rate based on the average turnover ratio and estimated number of vacancies in FY 26.

Pension Costs

- This category includes the FY 26 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Pension Costs – Defined Benefit UAAL

- This category includes the FY 26 contribution for the general employees defined benefit unfunded liability (UAAL). The method for allocating the defined benefit unfunded liability has been revised in FY 26. Going forward it will be based on all authorized positions and not just those positions with employees remaining in the defined benefit plans. This change in methodology may cause a material one-time change in the allocated amount.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The change in this category is almost entirely driven by an increase of \$6,709 in group hospitalization costs.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers, the largest of which are \$166,734 in utility allocation costs and \$92,781 in computer system maintenance and security costs. The net change in this category is mostly driven by decreases of \$25,399 in utility cost allocations and \$13,377 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 \$6,500 in other operating supplies and \$3,000 in clothing, uniforms and safety equipment, and \$2,000 in credit card fees.

Indirect Cost

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

AUTHORIZED POSITION CAP

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

Equestrian Center-NFES Horse
Fund - 45102

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Investment Pool / Interest Earnings	5,620	4,692	4,011	(14.5%)	(681)
Transfers From Other Funds	631,318	552,873	663,249	20.0%	110,376
TOTAL REVENUE	636,938	557,565	667,260	19.7%	109,695
EXPENSE					
Internal Service Charges	182,880	164,565	158,340	(3.8%)	(6,225)
Professional and Contractual Services	451,388	393,000	508,920	29.5%	115,920
TOTAL EXPENSE	634,268	557,565	667,260	19.7%	109,695
AUTHORIZED POSITION CAP					
		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

Management Organization Budget Proforma

	FY26			FY25			FY24	
	Proposed	Change	Requested	Change	Approved	Change	Approved	Change
Revenue	1,239,598		1,239,598	9.97%	1,127,178	36.64%	824,929	23.51%
Expense								
Payroll - Salaries	777,780	5.82%	835,806	13.72%	735,000	22.15%	601,713	
Payroll - Benefits	265,875	59.93%	285,710	71.86%	166,247	77.30%	93,768	
Payroll - Taxes and Fees	94,292	8.76%	101,327	16.87%	86,700	22.51%	70,770	
Personnel Costs	1,137,947	15.18%	1,222,843	23.78%	987,947	28.93%	766,251	11.02%
Insurance	134,212	83.60%	134,212	83.60%	73,100	29.28%	56,543	
Equipment	30,100	(27.47%)	30,100	(27.47%)	41,500	4.80%	39,600	
Security	21,462	0.00%	21,462	0.00%	21,462	0.00%	21,462	
Maintenance and Repair	28,600	(71.54%)	28,600	(71.54%)	100,505	6.35%	94,505	
Other	396,197	34.00%	396,197	34.00%	295,664	42.69%	207,206	
Total Expense	1,748,518	15.02%	1,833,414	20.61%	1,520,178	28.22%	1,185,567	14.30%
Management Organization (Deficit) / Surplus	(508,920)		(593,816)		(393,000)		(360,638)	
City Items								
Utilities - Public Buildings	158,340		158,340		164,565		182,880	
Interest Income - Fund Level	4,011		4,011		4,692		2,950	
Equestrian Center Total (Deficit) / Surplus	(663,249)		(748,145)		(552,873)		(540,568)	

EQUESTRIAN CENTER – NFES HORSE FUND 45102

BACKGROUND

Ordinance 2014-331-E transferred the management of the Equestrian Center from SMG to the Northeast Florida Equestrian Society (NFES)/H.O.R.S.E. Therapies, Inc. This fund houses the City's subsidy to the NEFL Equestrian Society.

SERVICE LEVELS / ENHANCEMENTS

Additional funding of \$150,000 was added to the Professional and Contractual Services for FY 26 to accommodate the Northeast Florida Equestrian Society's increase in personnel costs to manage the Equestrian Center.

REVENUE

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 26.

Transfers from Other Funds

- Funding from the Tye' Brown Regional trust within Fund 43303 and the General Fund Operating fund (Fund 00111) is transferred into this fund to pay the City's subsidy to the NEFL Equestrian Society.

EXPENDITURES

Internal Service Charges

- This amount represents the allocated utilities costs.

Professional and Contractual Services

- This amount represents the contractual amount to be paid to the NEFL Equestrian Society to cover the gap between their estimated revenues and estimated expenditures for FY 26.

Planning and Development

Planning and Development
General Fund - Operating Fund

REVENUES AND EXPENDITURES	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2023-2024	FY 2024-2025	FY 2025-2026	Percent	Dollar
REVENUE					
Charges for Services	1,165,986	1,125,000	1,175,000	4.4%	50,000
TOTAL REVENUE	1,165,986	1,125,000	1,175,000	4.4%	50,000
EXPENSE					
Salaries	2,530,788	2,837,555	2,928,878	3.2%	91,323
Pension Costs	274,913	313,025	323,839	3.5%	10,814
Pension Costs - Defined Benefit UAAL	558,662	447,477	0	(100.0%)	(447,477)
Employer Provided Benefits	334,395	365,280	328,839	(10.0%)	(36,441)
Internal Service Charges	926,109	719,682	661,621	(8.1%)	(58,061)
Insurance Costs and Premiums - Allocations	25,981	23,333	55,785	139.1%	32,452
Professional and Contractual Services	498,824	421,500	1,067,300	153.2%	645,800
Other Operating Expenses	117,290	110,860	84,292	(24.0%)	(26,568)
Capital Outlay	14,997	1	1	0.0%	0
Supervision Allocation	(911,523)	(816,726)	(226,235)	(72.3%)	590,491
TOTAL EXPENSE	4,370,436	4,421,987	5,224,320	18.1%	802,333

AUTHORIZED POSITION CAP		Adopted	Proposed	Change
		FY 2024-2025	FY 2025-2026	
Full Time Positions		38	37	(1)
Part Time Hours		6,297	6,297	0

EXPENDITURES BY DIVISION	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2023-2024	FY 2024-2025	FY 2025-2026	Percent	Dollar
Community Planning and Development	1,505,854	1,501,789	1,732,966	15.4%	231,177
Current Planning	1,488,399	1,466,002	1,635,216	11.5%	169,214
Planning Office of the Director	595,950	669,153	923,615	38.0%	254,462
Transportation Planning	780,233	785,043	932,523	18.8%	147,480
DEPARTMENT TOTAL	4,370,436	4,421,987	5,224,320	18.1%	802,333

PLANNING AND DEVELOPMENT GENERAL FUND OPERATING

BACKGROUND

The Planning and Development department manages existing and future development within the City of Jacksonville. Matters pertaining to zoning, the comprehensive plan, concurrency, land use, various trades inspections, and building codes fall within the purview of this department.

SERVICE LEVEL / ENHANCEMENTS

Ordinance 2025-030-E has re-organized departmental structures, transferring the Building Inspection fund 15111 and Development Services divisions within fund 10101 from the Planning and Development Department to the Public Works Department. The amounts shown in the report reflect the reorganization to accurately represent changes within the updated departmental structure.

Additional funding of \$100,000 was provided for FY 26 to complete a sidewalk inventory study. Additional funding of \$300,000 was provided for FY 26 to complete the State of the Food report. Additional funding of \$250,000 was provided for a zoning consultant.

REVENUE

Permits and Fees

- This category represents revenue from the collection of right-of-way permits.

Charges for Services

- This category includes revenue from zoning and rezoning fees and comprehensive amendment fees. The change in this category is due to an anticipated increase of \$50,000 in comprehensive amendment fees in FY 26.

EXPENDITURES

Salaries

- The net increase in this category is mainly due to wage increases effective October 5th, 2024 which were not part of the FY 25 original budget and an anticipated October 1st, 2025 wage increase. There were no collective bargaining wage increases included in the FY 24-25 budget. FY 23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements were reached with IAFF (2024-629-E) and FOP (2024-630-E) during the FY 24-25 budget process. Ordinances 2024-0843-E (IAFF), 2024-0842-E (FOP), and 2025-0280-E (non-public safety) were filed to move funding to the appropriate department budgets during FY 25.

Pension Costs

- This category includes the FY 26 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Pension Costs – Defined Benefit UAAL

- This category includes the FY 26 contribution for the general employees defined benefit unfunded liability (UAAL). The cost method for the general employees defined benefit unfunded liability (UAAL) has been revised for FY 26, and the UAAL cost has been moved from department budgets into a non-departmental cost center.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The change in this category is almost entirely driven by a decrease of \$33,369 in group hospitalization insurance 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 mostly driven by decreases of \$43,608 in OGC Legal costs and \$41,885 in computer system maintenance and security costs. However, these were largely offset by smaller increases in other accounts within the category, including \$15,597 in fleet vehicle replacement costs and \$15,220 in mailroom charges.

Insurance Costs and Premiums – Allocations

- This category includes costs for general liability and miscellaneous insurance costs. The change in this category is almost entirely due to an increase of \$32,867 in general liability insurance costs.

Professional and Contractual Services

- This category includes funding associated with annual traffic count studies, court reporter services, zoning code update costs, and floodplain review consultants. The change in this category is almost entirely driven by the addition of \$650,000 in professional services funding, including \$100,000 for the sidewalk inventory, \$300,000 for State of the Food report, and \$250,000 for a zoning consultant.

Other Operating Expenses

- This category includes various small expenses, the largest of which include \$20,200 for miscellaneous services and charges, \$20,000 for required public advertising, and \$17,025 for hardware-software maintenance and licenses. The change in this category is mostly driven by the moving of \$35,599 in travel and training costs from the department's budget into a non-departmental cost center for FY 26, although this is somewhat offset by smaller increases in other areas including \$9,925 in hardware-software maintenance and licenses.

Supervision Allocation

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

AUTHORIZED POSITION CAP

One (1) Historical Preservation Code Inspector position was moved from Community Planning into the Neighborhoods Department during FY 25. Part-time hours remain unchanged.

Concurrency Management System
Fund - 10101

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Impact Fees and Special Assessments	264,834	250,000	267,603	7.0%	17,603
Charges for Services	517,284	531,000	544,782	2.6%	13,782
Investment Pool / Interest Earnings	91,033	62,123	53,783	(13.4%)	(8,340)
Transfers from Fund Balance	0	0	60,551		60,551
TOTAL REVENUE	873,151	843,123	926,719	9.9%	83,596
EXPENSE					
Salaries	322,509	394,644	421,975	6.9%	27,331
Pension Costs	27,520	44,432	42,235	(4.9%)	(2,197)
Pension Costs - Defined Benefit UAAL	99,939	121,528	67,049	(44.8%)	(54,479)
Employer Provided Benefits	49,057	58,428	62,804	7.5%	4,376
Internal Service Charges	40,345	43,804	41,088	(6.2%)	(2,716)
Insurance Costs and Premiums - Allocations	1,632	1,753	1,546	(11.8%)	(207)
Professional and Contractual Services	0	2	2	0.0%	0
Other Operating Expenses	32,599	42,075	36,875	(12.4%)	(5,200)
Capital Outlay	0	1	1	0.0%	0
Supervision Allocation	35,284	34,860	226,235	549.0%	191,375
Indirect Cost	43,228	21,332	26,909	26.1%	5,577
Cash Carryover	0	80,264	0	(100.0%)	(80,264)
TOTAL EXPENSE	652,113	843,123	926,719	9.9%	83,596

AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Proposed FY 2025-2026	Change
Full Time Positions		7	7	0
Part Time Hours		0	0	0

CONCURRENCY MANAGEMENT SYSTEM FUND 10101

BACKGROUND

The activities within this fund 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

Ordinance 2025-030-E has re-organized departmental structures, transferring Building Inspection and Development Services from the Planning and Development Department to Public Works. The amounts shown in the report reflect the reorganization to accurately represent changes within the updated departmental structure.

REVENUE

Impact Fees and Special Assessments

- This category houses the FY 26 anticipated mobility plan management fees.

Charges for Services

- This revenue consists of fees received in connection with applications and extensions, appeals, administration, enforcement, and management of the Concurrency Management System.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 26.

Transfers From Fund Balance

- Fund balance is being used to balance the fund.

EXPENDITURES

Salaries

- The net increase in this category is mainly due to wage increases effective October 5th, 2024 which were not part of the FY 25 original budget and an anticipated October 1st, 2025 wage increase. There were no collective bargaining wage increases included in the FY 24-25 budget. FY 23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements were reached with IAFF (2024-629-E) and FOP (2024-630-E) during the FY 24-25 budget process. Ordinances 2024-0843-E (IAFF), 2024-0842-E (FOP), and 2025-0280-E (non-public safety) were filed to move funding to the appropriate department budgets during FY 25.

Pension Costs

- This category includes the FY 26 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Pension Costs – Defined Benefit UAAL

- This category includes the FY 26 contribution for the general employees defined benefit unfunded liability (UAAL). The method for allocating the defined benefit unfunded liability has been revised

in FY 26. Going forward it will be based on all authorized positions and not just those positions with employees remaining in the defined benefit plans. This change in methodology may cause a material one-time change in the allocated amount.

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 mostly driven by a reduction of \$5,116 in computer system maintenance and security costs, although this was somewhat offset by smaller increases in other areas including \$1,712 in ITD replacement costs added for FY 26.

Insurance Costs and Premiums - Allocations

- This amount includes general liability insurance costs.

Other Operating Expenses

- This category is made of various small items, including \$23,000 for dues and subscriptions, \$4,650 for employee travel and training, and \$3,225 for hardware-software maintenance and licenses. The change in this category is driven by reductions of \$3,198 in dues and subscriptions and \$2,000 in office supplies.

Supervision Allocation

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

Indirect Cost

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

Cash Carryover

- The cash carryover has been removed for FY 26.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged.

Property Appraiser

Property Appraiser
Fund - 00191

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	528,335	495,940	616,019	24.2%	120,079
Investment Pool / Interest Earnings	88,987	23,624	23,624	0.0%	0
Transfers From Other Funds	12,044,594	13,862,210	13,266,764	(4.3%)	(595,446)
TOTAL REVENUE	12,661,916	14,381,774	13,906,407	(3.3%)	(475,367)
EXPENSE					
Salaries	6,310,204	8,177,349	8,180,215	0.0%	2,866
Calculated Vacancy Rate Contra Expense	0	(148,905)	(224,522)	50.8%	(75,617)
Pension Costs	667,240	987,549	918,213	(7.0%)	(69,336)
Pension Costs - Defined Benefit UAAL	1,383,783	1,606,750	1,223,965	(23.8%)	(382,785)
Employer Provided Benefits	1,059,203	1,136,690	1,108,999	(2.4%)	(27,691)
Internal Service Charges	1,288,070	1,125,591	1,077,476	(4.3%)	(48,115)
Insurance Costs and Premiums - Allocations	37,067	32,586	32,086	(1.5%)	(500)
Professional and Contractual Services	460,831	469,686	611,440	30.2%	141,754
Other Operating Expenses	920,382	994,477	978,534	(1.6%)	(15,943)
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENSE	12,126,780	14,381,774	13,906,407	(3.3%)	(475,367)

AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Proposed FY 2025-2026	Change
Full Time Positions		113	113	0
Part Time Hours		6,708	6,708	0

PROPERTY APPRAISER FUND 00191

BACKGROUND

The Property Appraiser is a constitutional officer within the consolidated City of Jacksonville. As established in Article 10 of the Jacksonville Charter, the Property Appraiser is responsible for assessing all real and personal property in Duval County. The Property Appraiser's Office is governed by the Florida Statutes and the Jacksonville Municipal Code. Pursuant to Section 193.1142 of the Florida Statutes, the Florida Department of Revenue is responsible for reviewing and approving the Property Appraiser's assessment roll on a yearly basis. However, funding for the Property Appraiser's Office is mainly through a General Fund contribution.

Ordinance 2025-316-E adopted the FY 26 proposed budget for the Property Appraiser. The FY 26 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 fund are unchanged for the fiscal year 2025-2026.

REVENUE

Charges for Services

- This amount represents the FY 26 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 26.

Transfers from Other Funds

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

EXPENDITURES

Salaries

- The net increase in this category is mainly due to wage increases effective October 5th, 2024 which were not part of the FY 25 original budget and an anticipated October 1st, 2025 wage increase. There were no collective bargaining wage increases included in the FY 24-25 budget. FY 23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements were reached with IAFF (2024-629-E) and FOP (2024-630-E) during the FY 24-25 budget process. Ordinances 2024-0843-E (IAFF), 2024-0842-E (FOP), and 2025-0280-E (non-public safety) were filed to move funding to the appropriate department budgets during FY 25.

Calculated Vacancy Rate Contra Expense

- This reflects an estimated salary and benefit vacancy rate based on the average turnover ratio and estimated number of vacancies in FY 26.

Pension Costs

- This category includes the FY 26 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Pension Costs – Defined Benefit UAAL

- This category includes the FY 26 contribution for the general employees defined benefit unfunded liability (UAAL). The method for allocating the defined benefit unfunded liability has been revised

in FY 26. Going forward it will be based on all authorized positions and not just those positions with employees remaining in the defined benefit plans. This change in methodology may cause a material one-time change in the allocated amount.

Employer Provided Benefits

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

Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this department by the City's internal service providers. The decrease in this category is driven by several factors, the largest of which include decreases of \$85,717 in Computer System Maintenance & Security, which is somewhat offset by an increase of \$65,912 in ITD replacement.

Insurance Costs and Premiums - Allocations

- This amount represents the cost of general liability insurance.

Professional and Contractual Services

- This category represents funding for multiple expenditures, the largest of which are the aerial photography contract and software hosting costs for the land records system.

Other Operating Expenses

- This category consists of various items, the largest of which include \$398,956 in hardware / software maintenance and licenses, \$355,230 in postage, and \$107,900 for commercial printing for exemption and TRIM mailings. The change in this category is driven by several factors, the largest of which is a \$23,681 decrease in the printing and binding contracts.

AUTHORIZED POSITION CAP

The authorized cap and part-time hours remain unchanged.

Public Library

Public Library
General Fund - Operating Fund

REVENUES AND EXPENDITURES	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	276,204	289,456	289,456	0.0%	0
Miscellaneous Revenue	497	600	600	0.0%	0
TOTAL REVENUE	276,701	290,056	290,056	0.0%	0
EXPENSE					
Salaries	16,671,171	17,568,151	18,892,209	7.5%	1,324,058
Pension Costs	1,468,029	1,793,519	1,822,514	1.6%	28,995
Pension Costs - Defined Benefit UAAL	2,088,580	2,307,553	2,512,404	8.9%	204,851
Employer Provided Benefits	2,493,011	2,621,963	2,659,756	1.4%	37,793
Internal Service Charges	7,558,066	6,701,232	6,248,504	(6.8%)	(452,728)
Insurance Costs and Premiums - Allocations	1,100,482	1,067,417	942,795	(11.7%)	(124,622)
Professional and Contractual Services	1,167,453	1,228,415	1,104,444	(10.1%)	(123,971)
Other Operating Expenses	1,345,109	1,534,273	1,524,365	(0.6%)	(9,908)
Library Materials	4,603,810	4,644,248	5,144,248	10.8%	500,000
Capital Outlay	358,494	4	4	0.0%	0
Indirect Cost	1,940,560	1,400,304	1,542,603	10.2%	142,299
TOTAL EXPENSE	40,794,765	40,867,079	42,393,846	3.7%	1,526,767
AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		310	307	(3)	
Part Time Hours		185,496	185,496	0	
EXPENDITURES BY DIVISION	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
Libraries	40,794,765	40,867,079	42,393,846	3.7%	1,526,767
DEPARTMENT TOTAL	40,794,765	40,867,079	42,393,846	3.7%	1,526,767

PUBLIC LIBRARY GENERAL FUND OPERATING

BACKGROUND

The Jacksonville Public Library system consists of a main library and twenty-one regional, community, neighborhood and virtual 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

Funding of \$500,000 to provide additional library materials was added for FY 26.

REVENUE

Charges for Services

- This category includes library fees – photocopies, print jobs and scanning; and annual fees paid by non-Duval residence for library privileges.

Miscellaneous Revenue

- This category houses miscellaneous sales and charges.

EXPENDITURES

Salaries

- The net increase in this category is mainly due to wage increases effective October 5th, 2024 which were not part of the FY 25 original budget and an anticipated October 1st, 2025 wage increase, although this was somewhat offset by the reduction of three (3) positions as detailed in the Authorized Position Cap section. There were no collective bargaining wage increases included in the FY 24-25 budget. FY 23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements were reached with IAFF (2024-629-E) and FOP (2024-630-E) during the FY 24-25 budget process. Ordinances 2024-0843-E (IAFF), 2024-0842-E (FOP), and 2025-0280-E (non-public safety) were filed to move funding to the appropriate department budgets during FY 25.

Pension Costs

- This category includes the FY 26 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Pension Costs – Defined Benefit UAAL

- This category includes the FY 26 contribution for the general employees defined benefit unfunded liability (UAAL). The cost method for the general employees defined benefit unfunded liability (UAAL) has been revised for FY 26, and the UAAL cost has been moved from department budgets into a non-departmental cost center.

Employer Provided Benefits

- This category includes Medicare tax, payroll taxes, employee health insurance and workers compensation insurance.

Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this department by the City's internal service providers. The net change in this category is driven by several factors, the largest of which include decreases of \$230,259 in computer system maintenance and security costs, \$154,903 in Public Works utilities allocation charges, and \$84,988 in ITD replacements.

Insurance Costs and Premiums - Allocations

- This amount includes general liability and miscellaneous insurance costs. The change in this category is driven by decreases of \$105,894 in miscellaneous insurances costs and \$18,728 in general liability 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 almost entirely driven by decreases of \$104,305 in security guard service costs and \$22,000 in other professional services.

Other Operating Expenses

- This category is made up of various small items and several large expenses, including hardware software maintenance and licenses costs of \$784,327, equipment maintenance contract costs of \$375,000, and other operating supplies of \$153,150.

Library Materials

- This amount represents funding provided for new library materials.

Indirect Cost

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

AUTHORIZED POSITION CAP

Overall, the authorized position cap was reduced by three (3) positions. Four (4) vacant positions were removed as part of the FY 26 budget process: two (2) Library Clerk positions and two (2) Library Assistant positions. One (1) position was transferred from Parks & Rec during FY 25. Part-time hours remain unchanged.

Library Conference Facility Trust
Fund - 15107

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	0	1	0	(100.0%)	(1)
Miscellaneous Revenue	198,277	216,000	200,000	(7.4%)	(16,000)
Investment Pool / Interest Earnings	10,836	11,144	6,929	(37.8%)	(4,215)
Transfers From Other Funds	306,642	95,813	149,480	56.0%	53,667
TOTAL REVENUE	515,755	322,958	356,409	10.4%	33,451
EXPENSE					
Salaries	174,670	186,144	178,222	(4.3%)	(7,922)
Pension Costs	24,109	14,164	20,754	46.5%	6,590
Pension Costs - Defined Benefit UAAL	30,662	0	27,536		27,536
Employer Provided Benefits	30,487	29,401	35,741	21.6%	6,340
Insurance Costs and Premiums - Allocations	936	824	660	(19.9%)	(164)
Professional and Contractual Services	48,921	73,667	76,577	4.0%	2,910
Other Operating Expenses	9,424	18,755	16,916	(9.8%)	(1,839)
Library Materials	0	1	1	0.0%	0
Capital Outlay	87,276	2	2	0.0%	0
TOTAL EXPENSE	406,485	322,958	356,409	10.4%	33,451

AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Proposed FY 2025-2026	Change
Full Time Positions		3	3	0
Part Time Hours		3,328	3,328	0

LIBRARY CONFERENCE FACILITY TRUST FUND 15107

BACKGROUND

The Library Conference Facility Trust was established per Ordinance 2006-237-E and is governed by Municipal Section 111.830. The Main Library charges a fee for the use of the conference facilities to cover the cost associated with operating and leasing conference facilities for business, recreational and social purposes. This is an all-years fund and as such, during the budget process the amounts budgeted may include de-appropriating unused balances in both expense and revenue from the prior fiscal year. The clean-up of an all-year's fund, as part of the annual budget, may cause negative totals. The upcoming fiscal year budget needs are netted against all year's balances to determine the proposed "changes" to all year's appropriations.

SERVICE LEVEL / ENHANCEMENTS

Service levels for this fund are unchanged for the fiscal year 2025-2026.

REVENUE

Miscellaneous Revenue

- This amount represents anticipated revenue in rental fees of city facilities.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 26.

Transfers From Other Funds

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

EXPENDITURES

Salaries

- The net increase in this category is mainly due to wage increases effective October 5th, 2024 which were not part of the FY 25 original budget and an anticipated October 1st, 2025 wage increase. There were no collective bargaining wage increases included in the FY 24-25 budget. FY 23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements were reached with IAFF (2024-629-E) and FOP (2024-630-E) during the FY 24-25 budget process. Ordinances 2024-0843-E (IAFF), 2024-0842-E (FOP), and 2025-0280-E (non-public safety) were filed to move funding to the appropriate department budgets during FY 25.

Pension Costs

- This category includes the FY 26 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Pension Costs – Defined Benefit UAAL

- This category includes the FY 26 contribution for the general employees defined benefit unfunded liability (UAAL). The method for allocating the defined benefit unfunded liability has been revised in FY 26. Going forward it will be based on all authorized positions and not just those positions with employees remaining in the defined benefit plans. This change in methodology may cause a material onetime change in the allocated amount.

Employer Provided Benefits

- This category includes Medicare tax, employee health insurance and workers compensation insurance costs.

Insurance Costs and Premiums – Allocations

- This amount represents general liability insurance costs.

Professional and Contractual Services

- This category includes security guard services costs.

Other Operating Expenses

- This category is made of various small items, the largest of which are \$7,634 in hardware-software maintenance and licenses, \$5,500 in advertising and promotion, and \$2,400 in repairs and maintenance (including supplies).

AUTHORIZED POSITION CAP

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

Public Works

Public Works
General Fund - Operating Fund

REVENUES AND EXPENDITURES	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Permits and Fees	449,355	427,000	472,392	10.6%	45,392
Intergovernmental Revenue	521,643	440,908	578,970	31.3%	138,062
Charges for Services	114,971	149,366	149,828	0.3%	462
Miscellaneous Revenue	7,040,368	7,008,025	7,203,055	2.8%	195,030
TOTAL REVENUE	8,126,337	8,025,299	8,404,245	4.7%	378,946
EXPENSE					
Salaries	12,222,426	12,716,010	13,457,195	5.8%	741,185
Pension Costs	1,329,495	1,613,149	1,558,217	(3.4%)	(54,932)
Pension Costs - Defined Benefit UAAL	2,856,288	2,914,567	0	(100.0%)	(2,914,567)
Employer Provided Benefits	2,227,495	2,303,011	2,253,326	(2.2%)	(49,685)
Internal Service Charges	6,659,676	5,653,463	5,329,187	(5.7%)	(324,276)
Insurance Costs and Premiums - Allocations	2,871,363	2,970,037	2,820,407	(5.0%)	(149,630)
Professional and Contractual Services	25,087,773	24,182,650	24,049,071	(0.6%)	(133,579)
Other Operating Expenses	12,664,246	14,386,790	14,366,696	(0.1%)	(20,094)
Capital Outlay	312,882	200,002	200,002	0.0%	0
Grants, Aids & Contributions	2,400	0	0		0
Supervision Allocation	270,877	605,661	291,935	(51.8%)	(313,726)
TOTAL EXPENSE	66,504,921	67,545,340	64,326,036	(4.8%)	(3,219,304)
AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		289	287	(2)	
Part Time Hours		3,746	3,746	0	
EXPENDITURES BY DIVISION	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
Development Services	881,381	928,641	840,273	(9.5%)	(88,368)
Engineering and Construction Management	3,696,914	4,079,388	3,659,016	(10.3%)	(420,372)
Mowing and Landscape Maintenance	27,314,942	26,709,955	26,218,962	(1.8%)	(490,993)
Public Works Capital Projects	2,400	0	0		0
Public Works Office of the Director	3,237,074	3,005,462	2,560,407	(14.8%)	(445,055)
Real Estate	993,295	864,270	780,493	(9.7%)	(83,777)
R-O-W and Stormwater Maintenance	11,472,276	11,674,360	10,103,534	(13.5%)	(1,570,826)
Traffic Engineering	18,906,639	20,283,264	20,163,351	(0.6%)	(119,913)
DEPARTMENT TOTAL	66,504,921	67,545,340	64,326,036	(4.8%)	(3,219,304)

PUBLIC WORKS GENERAL FUND OPERATING

BACKGROUND

Ordinance 2025-0030-E has re-organized departmental structures, transferring Building Inspection and Development Services from the Planning and Development Department to Public Works, and moving Solid Waste from Public Works to Office of Administrative Services. The amounts shown in the report reflect the reorganization to accurately represent changes within the updated departmental structure.

The Public Works Department consists of the Office of the Director and seven other Divisions: Building Inspections, Development Services, Engineering and Construction Management, Mowing and Landscape Maintenance, Public Buildings, Real Estate, Right of Way and Stormwater Maintenance, and Traffic Engineering.

The Building Inspection Division reviews and approves plans, issues permits for residential and commercial construction, and performs building, plumbing, mechanical, electrical, sign, landscape and swimming pool inspections according to the Florida Building Code and local ordinances. The Development Services Division handles floodplain management, site plan review, addressing, right-of-way permitting, concurrency/mobility and zoning counter operations that assists with various applications and certificates of use. 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 Traffic Engineering Division installs, maintains and regulates all street markings, signs, signals and other traffic control devices on city-owned roadways.

SERVICE LEVELS / ENHANCEMENTS

Service levels for this fund are unchanged for the fiscal year 2025-2026.

REVENUE

Permits and Fees

- This represents the fees for cell tower applications and the right-of-way filing fees.

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, zoning and rezoning fees, street naming and renaming 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 (\$3,814,545) and streetlights (\$3,264,948) on State roads.

EXPENDITURES

Salaries

- The net increase in this category is mainly due to wage increases effective October 5th, 2024 which were not part of the FY 25 original budget and an anticipated October 1st, 2025 wage

increase. Other factors include costs related to position changes detailed in the Authorized Position Cap section below.

Pension Costs

- This category includes the FY 26 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Pension Costs – Defined Benefit UAAL

- This category includes the FY 26 contribution for the general employees defined benefit unfunded liability (UAAL). The cost method for the general employees defined benefit unfunded liability (UAAL) has been revised for FY 26, and the UAAL cost has been moved from department budgets into a non-departmental cost center.

Employer Provided Benefits

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

Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this fund by the City's internal service providers, the largest of which include \$1.02 million for computer systems maintenance & security, \$1.27 million for combined fleet part, oil & gas, as well as fleet repairs, sublet and rental costs, and \$884,986 for allocated utility costs. The net change in this category is mainly driven by a decrease of \$295,283 in 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 net decrease is mainly from the removing of \$77,000 FY25 funding for the purchase and installation of trash receptacles

Other Operating Expenses

- This category consists of various small items and several large expenditures, the largest of which include \$12.66 million for streetlight electricity, \$468,622 for operating supplies, \$380,423 for repair and maintenance supplies, and \$306,077 for equipment rentals. The net decrease is mainly due to a decrease of \$76,584 in streetlight electricity, \$17,000 in repair and maintenance supplies, and the movement of travel and training budget totaling \$7,748 to a central location, along with other executive department's, to provide an additional level of review and approval. This is somewhat offset by increases of \$24,516 in repairs and maintenance, \$16,851 in equipment rentals, and \$12,465 in large volume container.

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 other divisions and the Building Inspection fund to the General Fund Operating fund activities.

AUTHORIZED POSITION CAP

During FY 25, an Administrative Specialist position was moved to the Department of Sports and Entertainment.

During the FY 26 budget process, a Public Works Billing and Operations Assistant Manager position was moved to Public Works from the Office of Administrative Services. A vacant Landscape Architect position and a vacant Traffic Signal Repairer position were eliminated.

Part-time hours are unchanged.

Building Inspection
Fund - 15104

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Permits and Fees	3,418,344	2,673,000	3,495,207	30.8%	822,207
Inspection Fees	15,780,330	15,951,000	16,291,725	2.1%	340,725
Charges for Services	1,960,429	2,107,250	2,008,769	(4.7%)	(98,481)
Fines and Forfeits	287,392	439,080	126,907	(71.1%)	(312,173)
Miscellaneous Revenue	81,933	62,000	91,137	47.0%	29,137
Investment Pool / Interest Earnings	1,021,335	676,699	597,797	(11.7%)	(78,902)
Transfers from Fund Balance	444,132	4,228,475	4,275,384	1.1%	46,909
TOTAL REVENUE	22,993,895	26,137,504	26,886,926	2.9%	749,422
EXPENSE					
Salaries	11,298,941	12,550,649	14,168,704	12.9%	1,618,055
Calculated Vacancy Rate Contra Expense	0	(132,735)	(191,167)	44.0%	(58,432)
Pension Costs	1,159,347	1,383,228	1,698,300	22.8%	315,072
Pension Costs - Defined Benefit UAAL	2,032,437	2,298,971	2,111,901	(8.1%)	(187,070)
Employer Provided Benefits	1,943,829	2,096,313	2,115,897	0.9%	19,584
Internal Service Charges	2,893,104	4,874,274	4,065,563	(16.6%)	(808,711)
Insurance Costs and Premiums	0	518	518	0.0%	0
Insurance Costs and Premiums - Allocations	111,821	125,694	72,155	(42.6%)	(53,539)
Professional and Contractual Services	229,097	1,110,001	1,595,001	43.7%	485,000
Other Operating Expenses	451,966	957,966	472,385	(50.7%)	(485,581)
Capital Outlay	0	2	100,002	5000000.0%	100,000
Supervision Allocation	(4,446)	(146,054)	(839,073)	474.5%	(693,019)
Indirect Cost	1,029,731	1,018,677	1,156,740	13.6%	138,063
Transfers to Other Funds	0	0	360,000		360,000
TOTAL EXPENSE	21,145,827	26,137,504	26,886,926	2.9%	749,422
AUTHORIZED POSITION CAP					
		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		189	195	6	
Part Time Hours		9,100	9,100	0	

BUILDING INSPECTION FUND 15104

BACKGROUND

Ordinance 2025-0030-E has re-organized departmental structures, transferring Building Inspection and Development Services from the Planning and Development Department to Public Works.

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

SERVICE LEVEL / ENHANCEMENTS

Fire and Rescue - Center

Service levels for this department are unchanged for the fiscal year 2025-2026.

Public Works

Six positions and related funding were added as detailed in the Authorized Position Cap section below. One-time funding of \$130,000 was provided to purchase two mobile equipment for two of the added positions. One-time funding of \$100,000 was provided for renovations to the Building Inspection space. Annual funding of \$500,000 was provided for professional civil engineering and technical services. Annual funding of \$20,000 was provided for employee training to increase efficiency. Funding of \$50,000 was provided to purchase and install streaming equipment for the Ed ball Hearing Room, including \$25,000 annual contractual AV services.

REVENUE

Fire and Rescue

Charges for Services

- This represents anticipated fire plans review and re-inspection fees. The change in this category is due to anticipated reductions of \$80,752 in fire plans review fees and \$29,650 in re-inspection fees.

Fines and Forfeits

- Reactivation Reinstatement Fees are no longer charged due to changes in Florida state law.

Jax Citywide Activities

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 26.

Transfers from Fund Balance

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

Public Works

Permits and Fees

- This category houses the various fees collected by this fund related to construction, including licensed contractor fees, site development review fees and site clearing permit fees. The change in this category is mainly driven by a \$753,431 increase in anticipated building permit review fees.

Inspection Fees

- This category houses the various inspection fees collected by this fund related to construction. The largest of which are \$9.77 million in building inspection fees, \$2.34 million in electrical inspection fees and \$2.06 million in plumbing inspection fees. The change in this category is primarily driven by respective increases of \$371,031 and \$96,960 in anticipated building inspection fees and mechanical inspection fees, although these are somewhat offset by a \$139,789 decrease in anticipated construction inspection fees.

Charges for Services

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

Fines and Forfeits

- This amount represents anticipated code violation fines. The decrease in this category is due to the removal of reactivation reinstatement fee, changes in F.S. 489.131 no longer permit local governments to impose related fines or penalties.

Miscellaneous Revenue

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

EXPENDITURES

Fire and Rescue

Salaries

- The net increase in this category is mainly due to wage increases effective October 5th, 2024 which were not part of the FY 25 original budget and an anticipated October 1st, 2025 wage increase.

Calculated Vacancy Rate Contra Expense

- This reflects an estimated salary and benefit vacancy rate based on the average turnover ratio and estimated number of vacancies in FY 26.

Pension Costs

- This category includes the FY 26 required contributions for the general employees and police / 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. The change in this category is mostly driven by decreases of \$23,762 in combined group hospitalization and health insurance costs and \$15,119 in combined workers' compensation insurance costs, although these are slightly offset by small increases in other areas within the category.

Internal Service Charges

- This category includes the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The change in this category is mostly driven by a reduction of \$53,132 in combined fleet expenses for FY 26.

Insurance Costs and Premiums - Allocations

- This category includes costs for general liability insurance.

Other Operating Expenses

- This category includes various small items, the largest of which include employee travel and training costs of \$6,000, clothing, uniforms & safety equipment costs of \$3,500 and clothing/cleaning/shoe allowance costs of \$2,400.

Indirect Cost

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

Jax Citywide Activities

Pension Costs – Defined Benefit UAAL

- This category includes the FY 26 contribution for the general employees defined benefit unfunded liability (UAAL). The method for allocating the defined benefit unfunded liability has been revised in FY 26. Going forward it will be based on all authorized positions and not just those positions with employees remaining in the defined benefit plans. This change in methodology may cause a material one-time change in the allocated amount.

Transfer to Other Funds

- Funding is being transferred to Fund 32124 for capital projects.

Public Works

Salaries

- The net increase in this category is mainly due to wage increases effective October 5th, 2024 which were not part of the FY 25 original budget and an anticipated October 1st, 2025 wage increase. The net increase also includes costs related to the additional positions detailed in the Authorized Position Cap section below.

Calculated Vacancy Rate Contra Expense

- This reflects an estimated salary and benefit vacancy rate based on the average turnover ratio and estimated number of vacancies in FY 26.

Pension Costs

- This category includes the FY 26 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 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 decrease of \$756,082 in fleet vehicle replacement costs.

Insurance Costs and Premiums

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

Insurance Costs and Premiums - Allocations

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

Professional and Contractual Services

- This category houses funding for private sector plans examining/inspections and design consultations. The change in this category is primarily driven by the addition of \$500,000 in other professional services for civil engineering and technical services.

Other Operating Expenses

- This category includes a variety of expenses, the largest of which include revenue collection fees paid to the Tax Collector of \$192,900, \$60,695 in travel and training costs, employee clean clothing allowance of \$43,960, parking cost of \$30,120, and \$25,000 for furniture and equipment. The change in this category is almost entirely driven by the removal of FY25 one-time funding of

\$501,847 in repairs to building and equipment costs provided for renovations and security improvement.

Capital Outlay

- One-time funding of \$100,000 was provided for renovations to the Building Inspection space.

Supervision Allocation

- This amount represents the administrative costs that are being allocated to each division within Public Works and cross funds.

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

The authorized position cap is unchanged.

Public Works

Two Building Plans Examiner positions, two Building Code Enforcement Coordinator positions, and two Permit Assistant positions were added during FY 26 budget process. Part-time hours remain unchanged.

Tree Protection & Related Expenditures
Fund - 15304

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Miscellaneous Revenue	3,771,732	573,834	774,046	34.9%	200,212
TOTAL REVENUE	3,771,732	573,834	774,046	34.9%	200,212
EXPENSE					
Salaries	70,685	70,315	208,904	197.1%	138,589
Pension Costs	8,482	8,438	25,069	197.1%	16,631
Pension Costs - Defined Benefit UAAL	0	0	11,940		11,940
Employer Provided Benefits	15,421	15,109	46,447	207.4%	31,338
Internal Service Charges	0	0	1,254		1,254
Insurance Costs and Premiums - Allocations	354	316	775	145.3%	459
Other Operating Expenses	5,844,881	479,656	479,657	0.0%	1
TOTAL EXPENSE	5,939,823	573,834	774,046	34.9%	200,212
AUTHORIZED POSITION CAP					
		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		1	4	3	
Part Time Hours		0	0	0	

TREE PROTECTION AND RELATED EXPENDITURES FUND 15304

BACKGROUND

Section 111.760

The City of Jacksonville's Tree Protection and Related Expenditures Trust Fund provides that protected trees are required to be conserved during the clearing of land for development purposes wherever and whenever reasonably possible. To the extent that protected trees are lost or destroyed, developers mitigate their loss or destruction by planting replacement trees or by paying a monetary contribution to the fund. 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

Three additional positions and related costs were added as part of the budget process as detailed in the Authorized Position Cap section below. One-time funding of \$150,000 was also provided to purchase vehicles for the three additional positions.

REVENUES

Miscellaneous Revenue

- This category represents the appropriation of available revenue to balance the fund.

EXPENDITURES

Salaries

- The net increase in this category is mainly due to the additional positions added as detailed in the Authorized Position Cap section.

Pension Costs

- This category includes the FY 26 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Pension Costs – Defined Benefit UAAL

- This category includes the FY 26 contribution for the general employees defined benefit unfunded liability (UAAL). The method for allocating the defined benefit unfunded liability has been revised in FY 26. Going forward it will be based on all authorized positions and not just those positions with employees remaining in the defined benefit plans. This change in methodology may cause a material one-time change in the allocated amount.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The net increase in this category is mainly due to the additional positions added as detailed in the Authorized Position Cap section.

Internal Services Charges

- This category includes \$1,072 in fleet part, oil and gas, and \$182 in fleet repairs, sublet and rentals.

Insurance Costs and Premiums – Allocations

- This amount includes general liability insurance costs.

Other Operating Expenses

- This category includes \$479,517 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

One City Arborist position, one Landscape Architect position, and one Associate Urban Forester positions were added as part of FY 26 budget process.

Stormwater Service
Fund - 44101

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Solid Waste / Stormwater User Fees	33,561,162	34,128,565	34,192,541	0.2%	63,976
Investment Pool / Interest Earnings	493,705	329,725	1,295,828	293.0%	966,103
TOTAL REVENUE	34,054,867	34,458,290	35,488,369	3.0%	1,030,079
EXPENSE					
Salaries	6,088,684	6,664,051	7,333,237	10.0%	669,186
Pension Costs	429,438	490,464	546,709	11.5%	56,245
Pension Costs - Defined Benefit UAAL	440,052	528,279	1,140,397	115.9%	612,118
Employer Provided Benefits	1,389,413	1,489,253	1,450,338	(2.6%)	(38,915)
Internal Service Charges	4,198,628	3,723,118	2,922,262	(21.5%)	(800,856)
Insurance Costs and Premiums - Allocations	56,782	112,796	49,695	(55.9%)	(63,101)
Professional and Contractual Services	7,867,392	8,064,597	8,569,297	6.3%	504,700
Other Operating Expenses	540,630	582,856	609,986	4.7%	27,130
Capital Outlay	0	2	2	0.0%	0
Debt Management Fund Repayments	477,085	459,955	582,666	26.7%	122,711
Supervision Allocation	0	0	157,888		157,888
Indirect Cost	658,005	724,028	694,093	(4.1%)	(29,935)
Transfers to Other Funds	11,220,697	11,618,891	11,431,799	(1.6%)	(187,092)
TOTAL EXPENSE	33,366,806	34,458,290	35,488,369	3.0%	1,030,079
AUTHORIZED POSITION CAP					
		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		53	56	3	
Part Time Hours		0	1,300	1,300	

STORMWATER SERVICE FUND 44101

BACKGROUND

Ordinance 2025-0030-E has re-organized departmental structures, transferring Environmental Quality from the Neighborhoods Department to the Office of Administrative Services.

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 Office of Administrative Services 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

Three positions and 1,300 part-time hours and related funding were added as detailed in the Authorized Position Cap section.

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 FD_44101 and FD_44102, as interest earnings for stormwater capital projects are posted to the operating fund. The increase is due to the inclusion of interest earnings from FD_44102.

EXPENDITURES

Jax Citywide Activities

Pension Costs – Defined Benefit UAAL

- This category includes the FY 26 contribution for the general employees defined benefit unfunded liability (UAAL). The cost method for the general employees defined benefit unfunded liability (UAAL) has been revised for FY 26, and the UAAL cost has been moved from department budgets into a non-departmental cost center.

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 (FD_44102) to be used as pay-go for Stormwater capital projects.

Office of Administrative Services

Salaries

- The net decrease in this category is mainly due to moving the Stormwater Structures Inspector position from Office of Administrative Services to Public Works within the fund. The decrease is somewhat offset by wage increases effective October 5th, 2024 which were not part of the FY 25

original budget and an anticipated October 1st, 2025 wage increase. There were no collective bargaining wage increases included in the FY 24-25 budget. FY 23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements were reached with IAFF (2024-629-E) and FOP (2024-630-E) during the FY 24-25 budget process. Ordinances 2024-0843-E (IAFF), 2024-0842-E (FOP), and 2025-0280-E (non-public safety) were filed to move funding to the appropriate department budgets during FY 25.

Pension Costs

- This category includes the FY 26 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments. The general employees defined benefit unfunded liability (UAAL) cost has been moved from department budgets into a non-departmental cost center as described below.

Pension Costs – Defined Benefit UAAL

- This category includes the FY 26 contribution for the general employees defined benefit unfunded liability (UAAL). The cost method for the general employees defined benefit unfunded liability (UAAL) has been revised for FY 26, and the UAAL cost has been moved from department budgets into a non-departmental cost center.

Employer Provided Benefits

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

Internal Service Charges

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

Insurance Costs and Premiums - Allocations

- This amount represents the cost of general liability insurance.

Professional and Contractual Services

- This category includes laboratory costs for stormwater sample analyses.

Other Operating Expenses

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

Indirect Cost

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

Public Works

Salaries

- The net increase in this category is mainly due to three positions being moved to the fund, and the Stormwater Structures Inspector position being moved from the Office of Administrative Services within the fund, as well as a increase of \$76,811 for an additional 1,300 part-time hours. The net increase also includes pay increases effective October 5th, 2024 which were not part of the FY 25 original budget and an anticipated October 1st, 2025 wage increase. There were no collective bargaining wage increases included in the FY 24-25 budget. FY 23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements were reached with IAFF (2024-629-E) and FOP (2024-630-E) during the FY 24-25 budget process. Ordinances 2024-0843-E (IAFF), 2024-0842-E (FOP), and 2025-0280-E (non-public safety) were filed to move funding to the appropriate department budgets during FY 25.

Pension Costs

- This category includes the FY 26 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments. The general employees defined benefit unfunded liability (UAAL) cost has been moved from department budgets into a non-departmental cost center as described below.

Pension Costs – Defined Benefit UAAL

- This category includes the FY 26 contribution for the general employees defined benefit unfunded liability (UAAL). The cost method for the general employees defined benefit unfunded liability (UAAL) has been revised for FY 26, and the UAAL cost has been moved from department budgets into a non-departmental cost center.

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 due to decreases of \$647,576 in fleet vehicle replacement and \$134,743 in fleet part, oil and gas.

Insurance Costs and Premiums - Allocations

- This amount represents the cost of general liability insurance.

Professional and Contractual Services

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

Other Operating Expenses

- This category is made of various small and large expenditures, the largest of which include \$323,902 in repairs and maintenance and \$110,000 in equipment rentals. The change in this category is mainly due to increases of \$16,850 in equipment rentals and \$10,000 in landfill charges.

Supervision Allocation

- This amount represents a portion of administrative costs for two employees who perform work in the Stormwater Service Fund (FD_44101) and the General Fund (FD_00111).

Indirect Cost

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

AUTHORIZED POSITION CAP

An Engineering Technician Senior position and two project inspector positions were moved and re-classified from the Office of Administrative Services General Fund (FD_00111) cap as part of the budget process. 1,300 part-time hours were moved from Solid Waste Disposal Fund (FD_43101) as part of the budget process.

Public Building Allocations
Fund - 54101

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Internal Service Revenue	59,219,730	56,710,649	55,703,521	(1.8%)	(1,007,128)
Miscellaneous Revenue	207,087	131,619	135,252	2.8%	3,633
Investment Pool / Interest Earnings	506,157	293,703	306,016	4.2%	12,313
General Fund Loan	0	1,000,000	0	(100.0%)	(1,000,000)
Transfers from Fund Balance	250,000	250,000	250,000	0.0%	0
TOTAL REVENUE	60,182,974	58,385,971	56,394,789	(3.4%)	(1,991,182)
EXPENSE					
Salaries	3,668,265	3,883,573	4,134,034	6.4%	250,461
Calculated Vacancy Rate Contra Expense	0	(103,747)	(121,869)	17.5%	(18,122)
Pension Costs	386,404	462,794	456,559	(1.3%)	(6,235)
Pension Costs - Defined Benefit UAAL	351,198	400,800	637,202	59.0%	236,402
Employer Provided Benefits	687,824	713,083	692,287	(2.9%)	(20,796)
Internal Service Charges	12,215,567	10,248,666	9,944,112	(3.0%)	(304,554)
Inter-Departmental Billing	19,539	35,000	25,000	(28.6%)	(10,000)
Insurance Costs and Premiums - Allocations	3,023,738	2,988,991	2,655,124	(11.2%)	(333,867)
Professional and Contractual Services	9,719,096	11,133,612	11,510,282	3.4%	376,670
Other Operating Expenses	19,494,490	23,376,167	22,879,907	(2.1%)	(496,260)
Capital Outlay	446,088	42,338	35,777	(15.5%)	(6,561)
Indirect Cost	1,162,749	1,056,985	1,350,803	27.8%	293,818
Transfers to Other Funds	2,145,954	4,147,709	1,195,571	(71.2%)	(2,952,138)
General Fund - Loan / Loan Repayment	0	0	1,000,000		1,000,000
TOTAL EXPENSE	53,320,912	58,385,971	56,394,789	(3.4%)	(1,991,182)
AUTHORIZED POSITION CAP					
		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		61	61	0	
Part Time Hours		0	0	0	

PUBLIC BUILDING ALLOCATIONS FUND 54101

BACKGROUND

This internal service fund accumulates and allocates the cost of the daily operation, maintenance, utilities, and security for all public buildings. The costs are billed to the building occupants based on occupied square footage.

SERVICE LEVELS / ENHANCEMENTS

\$250,000 was provided for additional repairs and maintenance at the pretrial detention center.

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 26.

General Fund Loan

- A general fund loan of \$1 million loan was provided in FY 25 to help spread the cost of connecting to the JEA chilled water line, which will be repaid in FY 26.

Transfers from Fund Balance

- Fund balance is being appropriated for the emergency funds authorized in 2025-504 section 11.8.

EXPENDITURES

Salaries

- The net increase in this category is mainly due to wage increases effective October 5th, 2024 which were not part of the FY 25 original budget and an anticipated October 1st, 2025 wage increase.

Calculated Vacancy Rate Contra Expense

- This reflects an estimated salary and benefit vacancy rate based on the average turnover ratio and estimated number of vacancies in FY 26.

Pension Costs

- This category includes the FY 26 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Pension Costs – Defined Benefit UAAL

- This category includes the FY 26 contribution for the general employees defined benefit unfunded liability (UAAL). The method for allocating the defined benefit unfunded liability has been revised in FY 26. Going forward it will be based on all authorized positions and not just those positions with employees remaining in the defined benefit plans. This change in methodology may cause a material one-time change in the allocated amount.

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 several factors, the largest of which include decreases of \$422,609 in the utilities allocation and \$61,543 in computer system maintenance and security. This is partially offset by an increase of \$164,453 in city-wide building maintenance.

Inter-Departmental Billing

- This category contains the billings from Fire and Rescue to perform fire inspections at City buildings.

Insurance Costs and Premiums - Allocations

- This amount includes general liability and miscellaneous insurance costs.

Professional and Contractual Services

- This amount includes most of the city's security guard contracts, alarm service contracts, cleaning and janitorial contracts, and other maintenance contract agreements. The increase is largely due to an increase in the janitorial / cleaning contract of \$407,380, which is partially offset by a decrease of \$174,735 in other contractual services.

Other Operating Expenses

- This category is made of various small items and several large expenditures including electricity of \$10.7 million, water and sewer of \$4.5 million, chilled water of \$3.2 million, and repairs and maintenance of \$3 million. The net decrease in this category is mainly due to decreases in electricity and water and sewer costs of \$749,745, which is partially offset by \$250,000 added for repairs and maintenance at the pretrial detention center.

Capital Outlay

- Capital funding has been provided to replace automated external defibrillators at various city buildings.

Indirect Cost

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

Transfers to Other Funds

- This amount includes a transfer to the General Fund Operating fund (FD 00111) to pay the debt service costs for the Ed Ball and the Haverty's buildings of \$1,195,571. FY 26 is the final year of debt service for the Haverty's building. The FY 25 one time transfer to the Authorized Capital Project fund (FD 32124) of \$2.0 million to connect the Ed Ball building to the JEA chilled water line has been removed.

General Fund Loan / Loan Repayment

- This amount includes a transfer to the General Fund Operating fund (FD 00111) to pay back the \$1 million loan provided in FY 25 to help spread the cost of connecting to the JEA chilled water line.

AUTHORIZED POSITION CAP

The authorized full-time and part-time cap is unchanged.

Supervisor of Elections

Supervisor of Elections
General Fund - Operating Fund

REVENUES AND EXPENDITURES	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Permits and Fees	0	0	603,757		603,757
Miscellaneous Revenue	46,964	76,950	3,500	(95.5%)	(73,450)
TOTAL REVENUE	46,964	76,950	607,257	689.2%	530,307
EXPENSE					
Salaries	4,338,022	4,087,126	4,207,626	2.9%	120,500
Pension Costs	307,073	309,083	336,450	8.9%	27,367
Pension Costs - Defined Benefit UAAL	412,633	352,298	0	(100.0%)	(352,298)
Employer Provided Benefits	373,506	337,940	370,872	9.7%	32,932
Internal Service Charges	788,191	758,943	709,187	(6.6%)	(49,756)
Insurance Costs and Premiums - Allocations	60,425	100,457	92,578	(7.8%)	(7,879)
Professional and Contractual Services	0	27,492	13,810	(49.8%)	(13,682)
Other Operating Expenses	3,257,269	2,382,781	3,678,813	54.4%	1,296,032
Capital Outlay	2,884,603	1	1	0.0%	0
TOTAL EXPENSE	12,421,722	8,356,121	9,409,337	12.6%	1,053,216
AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		34	34	0	
Part Time Hours		114,241	103,281	(10,960)	
EXPENDITURES BY DIVISION	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
Elections	7,868,751	3,703,184	4,332,461	17.0%	629,277
Registration	4,552,971	4,652,937	5,076,876	9.1%	423,939
DEPARTMENT TOTAL	12,421,722	8,356,121	9,409,337	12.6%	1,053,216

SUPERVISOR OF ELECTIONS GENERAL FUND OPERATING

BACKGROUND

The Supervisor of Elections Office registers all voters in Duval County, educates voters on State and local laws and how to vote, staffs early voting sites and the call center, processes absentee ballots, and conducts State and local elections of Duval County in accordance with the election laws of Florida.

The Supervisor of Elections has two distinct areas / divisions: Registration and Elections:

The registration activity contains all the full-time employees and handles the annual operations of the Supervisor of Elections. The registration budget behaves similarly to other departments and does not fluctuate significantly based on the type and number of elections.

The elections activity swings dramatically due to the number and type of elections that occur during the fiscal year. Actuals and budget from one year to the next cannot be used to estimate the required costs for the upcoming fiscal year. Understanding this and needing to budget what is needed without over budgeting, the Budget Office created an election calculation sheet back in FY 16 that uses the various drivers of election costs to estimate the required budgeted amount. Details on the areas and drivers used in the Budget Office election cost calculation sheet are provided as part of this narrative.

Each Division and its changes will be discussed separately for better clarity.

ELECTIONS DIVISION

SERVICE LEVELS / ENHANCEMENTS

There will be one countywide election held during FY 26, at the request of Supervisor or Elections, funding of \$522,422 including 25% of advertising costs, and 100% of ballot printing and mailing costs associated with the FY 27 gubernatorial general election are being budgeted in FY 26.

Requested enhancements of \$157,600 to upgrade electronic check-in pollbooks operating system and \$32,440 for additional ballot printers are being funded with FY 25 capacity. Additional funding was provided in FY 26 of \$17,600 for increased polling place rent for the Holiday Inn Bartram Park and \$100,507 for each election was also added to provide an increased hourly rate for various part-time employees.

EXPENDITURES					
	Number of Elections	2	1	1	
		Actuals	Adopted	Proposed	Change From Prior Year
		FY 2023-2024	FY 2024-2025	FY 2025-2026	Percent Dollar
Salaries		2,168,136	1,841,721	1,820,322	(1.2%) (21,399)
Employer Provided Benefits		79,941	25,140	47,718	89.8% 22,578
Internal Service Charges		490,150	483,814	448,572	(7.3%) (35,242)
Insurance Costs and Premiums - Allocations		29,934	71,307	67,452	(5.4%) (3,855)
Professional and Contractual Services		0	27,491	13,809	(49.8%) (13,682)
Other Operating Expenses		2,215,987	1,253,711	1,934,588	54.3% 680,877
Capital Outlay		2,884,603	0	0	0.0% 0
		7,868,751	3,703,184	4,332,461	17.0% 629,277

EXPENDITURES

Salaries

- The net decrease in this category is due to the type of election being held in FY 26 compared to FY 25. The FY 25 budget amount was calculated based on estimates for a Presidential General election whereas the FY 26 budget amount is calculated based on estimates for a Gubernatorial Primary election.

Employer Provided Benefits

- This category includes payroll taxes associated with full and part-time employees working as part of the election activity. The change in this category is being driven by the addition of poll worker required FICA taxes.

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 related to the election activity. The change in this category is driven by several factors, the largest of which includes decreases of \$31,952 in computer services maintenance and security and \$29,459 in General Counsel legal costs. This is somewhat offset by an increase of \$22,230 in the IT equipment refresh allocation.

Insurance Costs and Premiums - Allocations

- This category includes general liability and miscellaneous insurance costs.

Professional and Contractual Services

- This category includes \$12,249 for security guard services and \$1,560 for janitorial services related to the election(s) to be held in FY 26. The net decrease is mainly due to a decrease of \$12,642 in security guard services to align with present operating needs.

Other Operating Expenses

- This category houses various election related expenses, most of which fluctuate based on the number and type of election. However, hardware / software licensing and maintenance costs related to elections of \$658,670 will not. Other larger items such as the printing of ballots and envelopes \$599,711 and postage \$404,162, will fluctuate based on the number and type of election. The net increase is mainly due to a request by the Supervisor or Elections to include 100% of ballot printing and mailing costs associated with the FY 27 gubernatorial general election of \$522,422 in the FY 26 budget.

AUTHORIZED POSITION CAP

Part-time hours decreased by 10,960 hours based on the calculated staffing requirements aligned with the current election cycle and operational needs.

Additional detail, from the Budget Office election cost calculation worksheet, is provided at the end of the document.

REGISTRATION DIVISION

SERVICE LEVELS / ENHANCEMENTS

Requested enhancement of \$53,360 for website implementation is being funded with FY 25 capacity and the annual maintenance for the website implementation of \$57,000 has been added to the FY 26 budget.

CS/HB 1205 was passed by the Florida Legislature and signed into law by the Governor on May 2, 2025. To comply with CS/HB 1205, which establishes a two-tiered petition signature verification fee and mandates voter notification upon verification. The related revenue and expenses have been budgeted in a separate activity. The activity is structured to be cost neutral, with the fee offsetting to associated expenses, which includes the costs of signature comparison and mailing notifications to voters, as required by the new law.

REVENUE

Miscellaneous Revenue

- This category houses miscellaneous revenues of \$3,500 for public record requests, maps and candidate petition verification, and permits and fees of \$603,757 for ballot petition verification fee. The net increase is due to the \$603,757 permits and fees related to CS/HB 1205 being added to the budget.

EXPENDITURES					
	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2023-2024	FY 2024-2025	FY 2025-2026	Percent	Dollar
Salaries	2,169,886	2,245,405	2,387,304	6.3%	141,899
Pension Costs	307,073	309,083	336,450	8.9%	27,367
Pension Costs - Defined Benefit UAAL	412,633	352,298	0	(100.0%)	(352,298)
Employer Provided Benefits	293,565	312,800	323,154	3.3%	10,354
Internal Service Charges	298,041	275,129	260,615	(5.3%)	(14,514)
Insurance Costs and Premiums - Allocations	30,491	29,150	25,126	(13.8%)	(4,024)
Professional and Contractual Services	0	1	1	0.0%	0
Other Operating Expenses	1,041,282	1,129,070	1,744,225	54.5%	615,155
Capital Outlay	0	1	1	0.0%	0
	4,552,971	4,652,937	5,076,876	9.1%	423,939

EXPENDITURES

Salaries

- The net increase in this category is mainly due to wage increases effective October 5th, 2024 which were not part of the FY 25 original budget and an anticipated October 1st, 2025 wage increase.

Pension Costs

- This category includes the FY 26 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Pension Costs – Defined Benefit UAAL

- This category includes the FY 26 contribution for the general employees defined benefit unfunded liability (UAAL). The cost method for the general employees defined benefit unfunded liability (UAAL) has been revised for FY 26, and the UAAL cost has been moved from department budgets into a non-departmental cost center.

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 related to the registration activity. The net decrease is being driven by a \$24,029 in computer services maintenance and security which is somewhat offset by an increase of \$10,752 in the IT equipment refresh allocation.

Insurance Costs and Premiums - Allocations

- This category includes general liability and miscellaneous insurance costs.

Other Operating Expenses

- This category houses various expenses, the largest of which include \$716,303 in postage, \$412,500 in building rental costs, \$319,457 in hardware / software licensing & maintenance, and \$152,201 in outside printing and binding. The increase is being driven by the addition of \$603,757 in operating costs associated with CS/HB 1205 as discussed above. The increase as a reciprocal revenue offset.

AUTHORIZED POSITION CAP

The authorized cap is unchanged.

Budget Office Election Cost Calculation Worksheet									
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Elections

00111-610001-00000000-000000-00000000

Number of election(s) that fall within the budget year:

1

Part-Time Hours:

94,508

FY27

10/1/25 - 9/30/26 10/1/26 - 11/30/26

Account	Account Title	Fixed Costs Per Election Day	Gubernatorial General (Year Before Election)	Gubernatorial Primary	Total Budget
	Part-Time Hours	29,636		64,872	94,508
513060	Part-Time Salaries	\$652,323		\$1,023,228	\$1,675,551
514010	Overtime			\$144,771	\$144,771
521010	FICA Tax			\$21,323	\$21,323
521020	Medicare Tax	\$9,459		\$16,936	\$26,395
534050	Guard Service - Library Only			\$12,249	\$12,249
534420	Janitorial Svc - Library Only			\$1,560	\$1,560
542001	Postage		\$217,524	\$186,638	\$404,162
544990	Polling Place Rental	\$67,162			\$67,162
548010	Advertising and Promotion		\$750	\$19,000	\$19,750
549040	Miscellaneous Services & Charges	\$103,595			\$103,595
552160	Other Operating Supplies		\$304,148	\$295,563	\$599,711

Election Type	Election Date (budget year only)	Election(s) that fall in Nov of next budget cycle
Gubernatorial Primary	08/18/26	
Gubernatorial General		11/03/26

Budget Office Election Cost Calculation Worksheet
Fixed Costs Per Election Day - costs do not vary based on the type of election

Part-Time Salaries		Part-Time Hours	29,636
AC_513060	\$652,323		
Medicare	\$9,459		
Polling Place Rental	\$67,162		
Misc Svc Charges	\$103,595		
	\$832,539		

513060 Part-Time Salaries

* Flat rate assumes 12 hours of work per day to estimate part-time hours										
	\$652,323	29,636								
Personnel	Total Cost	Temp Hours	Driver	Driver Count	* Hourly or Flat Rate	Rate	Staffing Per Precinct or Election	Hours Per Day	No. of Day Working	Detail
Precinct Manager	\$57,600	1,920	Precincts	160	Flat	\$360.00	1			
Assistant Manager	\$48,000	1,920	Precincts	160	Flat	\$300.00	1			
Inspector Technician	\$308,000	13,440	Precincts	160	Flat	\$275.00	7			
Deputy Sheriffs	\$40,800	1,920	Precincts	160	Flat	\$255.00	1			
Technical Rover	\$24,750	660	Per Election	1	Flat	\$450.00	55			
Special Assistants	\$13,680	576	Per Election	1	Flat	\$285.00	48			
Supervised Voting	\$5,000									
Absentee/Audit	\$38,400	2,400			Hourly	\$16.00	10	8	30	6 wks M-F
Election Night Receiving	\$1,280	80			Hourly	\$16.00	20	4	1	election night only
IT Employee	\$5,629	320			Hourly	\$17.59	1	8	40	8 wks M-F
Warehouse Worker	\$109,184	6,400			Hourly	\$17.06	20	8	40	8 wks M-F

544990 Polling Place Rental

		\$67,162
Description	Total Cost	Rate
Polling Place Rental	\$67,162	Varies by location

549040 Miscellaneous Svc & Charges

		\$103,595
Description	Total Cost	Rate
Delivery/Pickup-Early Voting Equip	\$8,910	Flat
Drayage - drop zones	\$18,785	Flat
Drayage - precincts	\$59,400	Flat
Track My Mail - barcode	\$5,000	Flat
Upload Election results - wireless	\$4,000	Flat
Reliavote On-Site Support	\$7,500	Flat

Polling Location Rental by Precinct

City locations do not receive rental and are not including on this list

(a) SOE requested enhancement

\$67,162.00

Precinct Number	Polling Location	Address	City	State	Zipcode	Polling Location Rental
Additional funding for Holiday Inn Bartram Park to bring total to \$33,676						\$17,600.00
1102	FSCJ Deerwood	9911 Old Baymeadows Rd	Jacksonville	FL	32256	\$9,050.00
611 / 1110	Holiday Inn Bartram Park (611 & 1110)	13934 Village Lake Cir	Jacksonville	FL	32258	\$8,038.00
1105	Delta Hotels by Marriot Jacksonville Deerwood	4700 Salisbury Rd	Jacksonville	FL	32256	\$599.00
311	CrossRoad Church	10005 Gate Pkwy N	Jacksonville	FL	32246	\$500.00
402	Iglesia Pentecostal Presencia De Dios	2361 Cortez Rd	Jacksonville	FL	32246	\$500.00
602	All Souls Anglican Church	4042 Hartley Rd	Jacksonville	FL	32257	\$500.00
1409	St Peter's Episcopal Church	5042 Timuquana Rd	Jacksonville	FL	32210	\$500.00
305 / 307	Chets Creek Church (305 & 307)	4420 Hodges Blvd	Jacksonville	FL	32224	\$800.00
703	CWA (AFL-CIO) Local #3106	4076 Union Hall Pl	Jacksonville	FL	32205	\$400.00
1311	Isle of Faith United Methodist Church	1824 San Pablo Rd S	Jacksonville	FL	32224	\$400.00
203	Faith Chapel Free Will Baptist Church	635 Lee Rd	Jacksonville	FL	32225	\$350.00
601	Italian American Club	2838 Westberry Rd	Jacksonville	FL	32223	\$350.00
410	St. Barnabas Anglican Church	2140 St Johns Bluff Rd S	Jacksonville	FL	32246	\$300.00
1109	Deerwood Country Club	10239 Golf Club Dr	Jacksonville	FL	32256	\$300.00
1402	Kirkwood Presbyterian Church	8701 Argyle Forest Blvd	Jacksonville	FL	32244	\$300.00
1410	Fleet Reserve	5391 Collins Rd	Jacksonville	FL	32244	\$300.00
101	Saint Andrews Episcopal Church	7801 Lone Star Rd	Jacksonville	FL	32211	\$250.00
103	Regency Square Branch Library	9900 Regency Square Blvd	Jacksonville	FL	32225	\$250.00
104	River Reach Baptist Church	8150 Lone Star Rd	Jacksonville	FL	32211	\$250.00
105	Terry Parker Baptist Church	7024 Merrill Rd	Jacksonville	FL	32277	\$250.00
107	Arlington Baptist Church	6009 Arlington Rd	Jacksonville	FL	32211	\$250.00
108	The Central Church of the Nazarene	2130 University Blvd N	Jacksonville	FL	32211	\$250.00
109	Arlington Congregational Church	431 University Blvd N	Jacksonville	FL	32211	\$250.00
110	Fort Caroline Christian Church	7535 Ft Caroline Rd	Jacksonville	FL	32277	\$250.00
111	Destination Church of the Assembly of God	88 Arlington Rd N	Jacksonville	FL	32211	\$250.00
201	Victory Celebration Church	3220 New Berlin Rd	Jacksonville	FL	32226	\$250.00
202	The River at Jacksonville Church	1820 Monument Rd	Jacksonville	FL	32225	\$250.00
204	Cedar Bay Baptist Church	11553 N Main St	Jacksonville	FL	32218	\$250.00
205	Dunns Creek Baptist Church	1425 Starratt Rd	Jacksonville	FL	32218	\$250.00
206	Resurrection Episcopal Church	12355 Ft Caroline Rd	Jacksonville	FL	32225	\$250.00
207	Police Athletic League/ Monument Road	3450 Monument Rd	Jacksonville	FL	32225	\$250.00
208	Christ's Church River City Campus	2311 Starratt Rd	Jacksonville	FL	32226	\$250.00
209	Monument Pointe Fellowship	13720 Mt Pleasant Rd	Jacksonville	FL	32225	\$250.00
210	Sisters Creek Marina	8203 Heckscher Dr	Jacksonville	FL	32226	\$250.00
211	Spirit of Life Lutheran Church	2636 New Berlin Rd	Jacksonville	FL	32226	\$250.00
302	Lighthouse Church of the Nazarene	1249 Girvin Rd	Jacksonville	FL	32225	\$250.00
303	Coastal Baptist Church	750 Girvin Rd	Jacksonville	FL	32225	\$250.00
306	East Pointe Baptist Church	270 Kernan Blvd N	Jacksonville	FL	32225	\$250.00
309	Kernan Blvd Baptist Church	4000 Kernan Blvd S	Jacksonville	FL	32224	\$250.00
310	The Windsor at San Pablo	4000 San Pablo Pkwy	Jacksonville	FL	32224	\$250.00
401	Glendale Community Church	6411 Beach Blvd	Jacksonville	FL	32216	\$250.00
403	Restoration Church - Lot 2	9724 Arnold Rd	Jacksonville	FL	32246	\$250.00
404	Holiday Hill Baptist Church	730 Mandalay Rd	Jacksonville	FL	32216	\$250.00
405	Harvest Time Christian Fellowship	33-1 Arlington Rd S	Jacksonville	FL	32211	\$250.00
407	Southpoint Baptist Church	3335 Tiger Hole Rd	Jacksonville	FL	32216	\$250.00
408	Dean Road Church of Christ	1968 Dean Rd	Jacksonville	FL	32216	\$250.00
502	St. Nicholas Park Christian Church	3226 Beach Blvd	Jacksonville	FL	32207	\$250.00
504	Southside Methodist Church	3120 Hendricks Ave	Jacksonville	FL	32207	\$250.00
505	Hendricks Avenue Baptist Church	4001 Hendricks Ave	Jacksonville	FL	32207	\$250.00
506	Englewood Baptist Church	5675 Kennerly Rd	Jacksonville	FL	32207	\$250.00
507	San Jose Church of Christ	6233 San Jose Blvd	Jacksonville	FL	32217	\$250.00
508	Christ the Messiah Church	7576 San Jose Blvd	Jacksonville	FL	32217	\$250.00
509	Jacksonville Community Church	8111 Old Kings Rd S	Jacksonville	FL	32217	\$250.00
604	Mandarin Presbyterian Church	2501 Loretto Rd	Jacksonville	FL	32223	\$250.00
605	Episcopal Church of Our Saviour	12236 Mandarin Rd	Jacksonville	FL	32223	\$250.00
607	Mandarin Moose Lodge #42	4450 Losco Rd	Jacksonville	FL	32257	\$250.00
608	Freedom Christian Fellowship	3423 Loretto Rd	Jacksonville	FL	32223	\$250.00

(a)

Polling Location Rental by Precinct

City locations do not receive rental and are not including on this list

(a) SOE requested enhancement

\$67,162.00

Precinct Number	Polling Location	Address	City	State	Zipcode	Polling Location Rental
610	St. Justin Martyr	12460 Old St Augustine Rd	Jacksonville	FL	32258	\$250.00
612	Mandarin Church of Christ	12791 Old St Augustine Rd	Jacksonville	FL	32258	\$250.00
701	First Baptist Church Downtown	600 N Main St	Jacksonville	FL	32202	\$250.00
704	Grace Baptist Church	1553 E 21st St	Jacksonville	FL	32206	\$250.00
705	St. Johns Presbyterian Church	4275 Herschel St	Jacksonville	FL	32210	\$250.00
707	Trinity Lutheran Church - ELCA	1415 McDuff Ave S	Jacksonville	FL	32205	\$250.00
708	Saint Catherine's Episcopal Church	4758 Shelby Ave	Jacksonville	FL	32210	\$250.00
709	Grace Church of Avondale	1656 Edgewood Ave S	Jacksonville	FL	32205	\$250.00
710	Riverside Park United Methodist Church	819 Park St	Jacksonville	FL	32204	\$250.00
711	Ortega United Methodist Church	4807 Roosevelt Blvd	Jacksonville	FL	32210	\$250.00
801	Oceanway Community Center	12215 Sago Ave W	Jacksonville	FL	32218	\$250.00
802	Gardenvue Baptist Church	3139 Armsdale Rd	Jacksonville	FL	32218	\$250.00
803	New Life Community United Methodist Church	11100 Wingate Rd	Jacksonville	FL	32218	\$250.00
804	First Timothy Baptist Church	12103 Biscayne Blvd	Jacksonville	FL	32218	\$250.00
806	Pecan Park Baptist Church	162 Park Ave	Jacksonville	FL	32218	\$250.00
807	Our Redeemer Lutheran Church	5401 Dunn Ave	Jacksonville	FL	32218	\$250.00
808	Highlands Baptist Church	2159 Broward Rd	Jacksonville	FL	32218	\$250.00
811	Connect Church	13056 Perdue Rd	Jacksonville	FL	32218	\$250.00
901	Evangel Temple Assembly of God	5755 Ramona Blvd	Jacksonville	FL	32205	\$250.00
903	Redemption Church	2000 Lane Ave S	Jacksonville	FL	32210	\$250.00
904	Oak Hill Church of the Nazarene	4151 Old Middleburg Rd N	Jacksonville	FL	32210	\$250.00
905	Cedar Creek Baptist Church	1372 Lane Ave S	Jacksonville	FL	32205	\$250.00
906	Teamsters 512	1210 Lane Ave N	Jacksonville	FL	32254	\$250.00
907	Wesconnett Church of Christ	5223 Wesconnett Blvd	Jacksonville	FL	32210	\$250.00
908	Potter's House International Ministries	5119 Normandy Blvd	Jacksonville	FL	32205	\$250.00
909	City Rescue Mission	426 McDuff Ave S	Jacksonville	FL	32254	\$250.00
911	Edith Brown-Ford Community Center	2839 W Beaver St	Jacksonville	FL	32254	\$250.00
1001	Greater Harvest Christian Fellowship	9113 Ridge Blvd	Jacksonville	FL	32208	\$250.00
1002	St. Paul AME Church	6910 New Kings Rd	Jacksonville	FL	32219	\$250.00
1004	Fairway Oaks	5570 Golfbrook Dr	Jacksonville	FL	32208	\$250.00
1006	Church of God - N Lane Ave	2956 Lane Ave N	Jacksonville	FL	32254	\$250.00
1008	Police Athletic League of Jacksonville, Inc	2165 W 33rd St	Jacksonville	FL	32209	\$250.00
1010	Simonds-Johnson Community Center	3730 Moncrief Rd	Jacksonville	FL	32209	\$250.00
1012	Joseph Lee Community Center	5120 Perry St	Jacksonville	FL	32208	\$250.00
1101	Bartram Springs Clubhouse	14530 Cherry Lake Dr E	Jacksonville	FL	32258	\$250.00
1104	Julington Baptist Church	12740 Snyder St	Jacksonville	FL	32256	\$250.00
1106	The Church Of Eleven22	8133 Point Meadows Dr	Jacksonville	FL	32256	\$250.00
1107	Covenant Christian Church	10570 Greenville Rd	Jacksonville	FL	32256	\$250.00
1108	Deermeadows Baptist Church	9780 Baymeadows Rd	Jacksonville	FL	32256	\$250.00
1111	First Baptist Church of Jacksonville at Nocatee	1770 Valley Ridge Blvd	Jacksonville	FL	32081	\$250.00
1201	Whitehouse Baptist Church	24 Celery Ave N	Jacksonville	FL	32220	\$250.00
1202	Westside Family Worship Center	9717 103rd St	Jacksonville	FL	32210	\$250.00
1204	Maxville Senior Center	18065 Pennsylvania Ave	Jacksonville	FL	32234	\$250.00
1205	The Well at Crystal Springs	9120 Crystal Springs Rd	Jacksonville	FL	32221	\$250.00
1206	Promise Land Baptist Church	2197 Blair Rd	Jacksonville	FL	32221	\$250.00
1207	Baldwin Town Hall	10 U S Hwy 90 W	Jacksonville	FL	32234	\$250.00
1208	Harvest Ministries	2550 Fouraker Rd	Jacksonville	FL	32210	\$250.00
1210	Whitehouse Assembly of God	135 Chaffee Rd S	Jacksonville	FL	32220	\$250.00
1302	Rivertown Church	3044 San Pablo Rd S	Jacksonville	FL	32224	\$250.00
1304	Jacksonville Beach City Hall	11 3rd St N	Jacksonville	FL	32250	\$250.00
1306	Atlantic Beach City Hall	800 Seminole Rd	Atlantic Beach	FL	32233	\$250.00
1308	Community Presbyterian Church	150 Sherry Dr	Jacksonville	FL	32233	\$250.00
1309	9Thirteen Christian Church	2560 Mayport Rd	Atlantic Beach	FL	32233	\$250.00
1310	Bethlehem Lutheran Church	1423 8th Ave N	Jacksonville	FL	32250	\$250.00
1312	Oceanside Church of Christ	1025 Snug Harbor Ct	Atlantic Beach	FL	32233	\$250.00
1401	Church at Argyle	6823 Argyle Forest Blvd	Jacksonville	FL	32244	\$250.00
1404	Christian Family Fellowship	7216 Old Middleburg Rd S	Jacksonville	FL	32222	\$250.00
1405	Shindler Drive Baptist Church	7100 Shindler Dr	Jacksonville	FL	32222	\$250.00

Polling Location Rental by Precinct

City locations do not receive rental and are not including on this list

(a) SOE requested enhancement

\$67,162.00

Precinct Number	Polling Location	Address	City	State	Zipcode	Polling Location Rental
1406	Hillcrest Baptist	7673 Collins Rd	Jacksonville	FL	32244	\$250.00
1407	River City Community Church	6561 Firestone Rd	Jacksonville	FL	32244	\$250.00
1408	Argyle Church of Christ	7310 Collins Rd	Jacksonville	FL	32244	\$250.00
301	Queen's Harbor Yacht and Country Club	238 Queens Harbor Blvd	Jacksonville	FL	32225	\$125.00
304	Jacksonville Golf and Country Club	3985 Hunt Club Rd	Jacksonville	FL	32224	\$125.00
308	The Woods Community Center	2130 The Woods Dr E	Jacksonville	FL	32246	\$125.00
409	Ramallah Club of Jacksonville	3130 Parental Home Rd	Jacksonville	FL	32216	\$125.00
510	Community Hospice of NE FL	4266 Sunbeam Rd	Jacksonville	FL	32257	\$125.00
706	Beaver Street Enterprise Center	1225 W Beaver St	Jacksonville	FL	32204	\$125.00
1307	Adele Grage Cultural Center	716 Ocean Blvd	Jacksonville	FL	32233	\$125.00

Budget Office Election Cost Calculation Worksheet **November General Elections**

A percentage of the estimated printing and postage is budgeted in the fiscal year before a November general election.

The SOE has provided the percentage of various accounts that will be budgeted in the fiscal year prior to the fiscal year the November general election occurs with the understanding that this amount will not be budgeted again in the fiscal year the election actually occurs.

Postage AC_542001

Election Type	Election Date	FY Election Falls In	Prior FY	SOE Requested % Split		Total Cost	FY Prior to Election
				FY of Election	FY Prior to Election		
Gubernatorial General	11/3/26	FY27	FY26	0.00%	100.00%	\$217,524	\$217,524

Advertising and Promotion AC_548010

Election Type	Election Date	FY Election Falls In	Prior FY	SOE Requested % Split		Total Cost	FY Prior to Election
				FY of Election	FY Prior to Election		
Gubernatorial General	11/3/26	FY27	FY26	75.00%	25.00%	\$3,000	\$750

Other Operating Supplies AC_552160 (includes costs associated with AC_547210 Printing and Binding)

Election Type	Election Date	FY Election Falls In	Prior FY	SOE Requested % Split		Total Cost	FY Prior to Election
				FY of Election	FY Prior to Election		
Gubernatorial General	11/3/26	FY27	FY26	0.00%	100.00%	\$304,148	\$304,148

Budget Office Election Cost Calculation Worksheet
Gubernatorial Primary

EARLY VOTING

Early Voting Part-Time Hours and Costs

Personnel	\$665,808		Hours Open		Hourly or Flat Rate	Hourly Rate
	Total Cost		From	To		
Early Voting Team Lead	\$69,264				Hourly	\$18.50
Early Voting Asst Team Lead	\$63,648				Hourly	\$17.00
Early Voting Worker	\$532,896				Hourly	\$14.00

Library Only Costs

Info	Total Cost	Hourly or Flat Rate	Hourly Rate	Notes
Guard Service - Library Only	\$12,249	Hourly	\$19.63	FY26 Public Buildings hourly rate unamed
Janitorial Svc - Library Only	\$1,560	Flat	\$60.00	Cost for EV week per JPL location

Info	Days	Hours Open		Total Hours	Weeks
		From	To		
Total Early Voting Days	14				2.00
Weekdays (Monday - Friday)	10	7:00	19:00	120	
Weekends (Saturday - Sunday)	4	8:00	17:00	36	
Number of Early Voting Sites	24				
Number of Library Early Voting Sites	13				

Data From Department Form

Location	Presidential General											3,744	3,744	38,064	Libraries Only						
	Dates Open		Daily Hours	EV Team Lead Staff Per Day	EV Asst Team Lead Staff Per Day	Early Voting Worker Staff Per Day	Library Guard Service		EV Team Lead Staff Hrs	EV Asst Team Lead Hrs	Early Voting Worker Hrs	Hours Open Each Day that fall between early voting hours									
	From	To					No. of Guards	Early Voting Hours				Sun	Mon	Tue	Wed	Thru	Fri	Sat	Total - 2 Weeks		
Library - Argyle	8/3/26	8/16/26	14	1	1	12	1	156	156	156	1,872	0	7	7	7	8	8	8	7	90	
Library - Beaches	8/3/26	8/16/26	14	1	1	12	0	0	156	156	1,872	0	7	7	7	8	8	8	7	90	
Library - Bradham & Brooks	8/3/26	8/16/26	14	1	1	10	0	0	156	156	1,560	0	7	7	7	8	8	8	7	90	
Library - Highlands Regional	8/3/26	8/16/26	14	1	1	12	0	0	156	156	1,872	0	9	9	9	9	9	8	7	102	
Library - Mandarin	8/3/26	8/16/26	14	1	1	10	0	0	156	156	1,560	0	7	7	7	8	8	8	7	90	
Library - Maxville	8/3/26	8/16/26	14	1	1	8	0	0	156	156	1,248	0	7	7	7	8	8	8	7	90	
Library - Pablo Creek Regional	8/3/26	8/16/26	14	1	1	12	0	0	156	156	1,872	0	9	9	9	9	9	8	7	102	
Library - Regency Square	8/3/26	8/16/26	14	1	1	10	0	0	156	156	1,560	0	7	7	7	8	8	8	7	90	
Library - Southeast Regional	8/3/26	8/16/26	14	1	1	10	0	0	156	156	1,560	0	9	9	9	9	9	8	7	102	
Library - South Mandarin	8/3/26	8/16/26	14	1	1	12	0	0	156	156	1,872	0	7	7	7	8	8	8	7	90	
Library - University Park	8/3/26	8/16/26	14	1	1	10	0	0	156	156	1,560	0	7	7	7	8	8	8	7	90	
Library - West Branch	8/3/26	8/16/26	14	1	1	10	0	0	156	156	1,560	0	7	7	7	8	8	8	7	90	
Library - Willow Branch	8/3/26	8/16/26	14	1	1	10	1	156	156	156	1,560	0	7	7	7	8	8	8	7	90	
Balis Community Center	8/3/26	8/16/26	14	1	1	10	0	0	156	156	1,560	0	0	0	0	0	0	0	0	0	
Charles Webb Wesconnett Regional	8/3/26	8/16/26	14	1	1	10	1	0	156	156	1,560	0	0	0	0	0	0	0	0	0	
EWU Schell-Sweet Community Center	8/3/26	8/16/26	14	1	1	8	1	1,248	156	156	1,248	0	0	0	0	0	0	0	0	0	
FSCJ Deerwood Campus	8/3/26	8/16/26	14	1	1	10	1	0	156	156	1,560	0	0	0	0	0	0	0	0	0	
Holiday Inn Bartram Park South	8/3/26	8/16/26	14	1	1	10	0	0	156	156	1,560	0	0	0	0	0	0	0	0	0	
Legends - 5130 soulel	8/3/26	8/16/26	14	1	1	12	0	0	156	156	1,872	0	0	0	0	0	0	0	0	0	
Oceanway Comm Cnt	8/3/26	8/16/26	14	1	1	10	0	0	156	156	1,560	0	0	0	0	0	0	0	0	0	
Police Athletic League	8/3/26	8/16/26	14	1	1	10	1	1,560	156	156	1,560	0	0	0	0	0	0	0	0	0	
Southside Community Center	8/3/26	8/16/26	14	1	1	10	0	0	156	156	1,560	0	0	0	0	0	0	0	0	0	
SOE Office	8/3/26	8/16/26	14	1	1	8	0	0	156	156	1,248	0	0	0	0	0	0	0	0	0	
UF/IFAS Extension Duval County	8/3/26	8/16/26	14	1	1	8	0	0	156	156	1,248	0	0	0	0	0	0	0	0	0	

Election Overtime AC_514010

Cost estimates are based on actuals

Detail by Area

JSO Employees

JSO Overtime BU 040 and 041 Costed to SEEL011

Election Type	Election Data for Estimate			Payroll FY	Payroll Actual	Prior Year Actuals Restated in FY26 Dollars
	Election Date	FY Election Falls In	Payroll Date Range			
Presidential General	11/5/24	FY24-25	10/19/24 - 11/15/24	FY24-25	101,826.61	106,918
Presidential Primary	8/20/24	FY23-24	7/27/24 - 8/23/24	FY23-24	73,712.66	88,234
Presidential Preference Primary	3/19/24	FY23-24	2/24/24 - 3/22/24	FY23-24	55,119.68	65,978
Unitary General	5/16/23	FY22-23	4/22/23 - 5/19/23	FY22-23	62,577.79	78,276
Unitary First	3/21/23	FY22-23	2/25/23 - 3/24/23	FY22-23	63,824.04	79,835
Gubernatorial General	11/8/22	FY22-23	10/22/22 - 11/18/22	FY22-23	68,492.90	85,675
Gubernatorial Primary	8/23/22	FY21-22	7/30/22 - 8/26/22	FY21-22	63,853.73	83,666

Library Employees

PLJX011MBBS Overtime Costed to SEEL011

Election Type	Election Data for Estimate			Payroll FY	Payroll Actual	Prior Year Actuals Restated in FY26 Dollars
	Election Date	FY Election Falls In	Payroll Date Range			
Presidential General	11/5/24	FY24-25	10/19/24 - 11/15/24	FY24-25	11,918.23	12,276
Presidential Primary	8/20/24	FY23-24	7/27/24 - 8/23/24	FY23-24	3,600.03	3,819
Presidential Preference Primary	3/19/24	FY23-24	2/24/24 - 3/22/24	FY23-24	2,605.13	2,764
Unitary General	5/16/23	FY22-23	4/22/23 - 5/19/23	FY22-23	1,856.87	2,019
Unitary First	3/21/23	FY22-23	2/25/23 - 3/24/23	FY22-23	2,179.72	2,370
Gubernatorial General	11/8/22	FY22-23	10/22/22 - 11/18/22	FY22-23	3,527.73	3,836
Gubernatorial Primary	8/23/22	FY21-22	7/30/22 - 8/26/22	FY21-22	1,862.50	2,076

SOE Full Time Employees in Registration

SERE011 Overtime Costed to SEEL011

Election Type	Election Data for Estimate			Payroll FY	Payroll Actual	Prior Year Actuals Restated in FY26 Dollars
	Election Date	FY Election Falls In	Payroll Date Range			
Presidential General	11/5/24	FY24-25	10/19/24 - 11/15/24	FY24-25	48,727.04	50,189
Presidential Primary	8/20/24	FY23-24	7/27/24 - 8/23/24	FY23-24	20,783.22	22,049
Presidential Preference Primary	3/19/24	FY23-24	2/24/24 - 3/22/24	FY23-24	10,167.06	10,786
Unitary General	5/16/23	FY22-23	4/22/23 - 5/19/23	FY22-23	36,256.72	39,426
Unitary First	3/21/23	FY22-23	2/25/23 - 3/24/23	FY22-23	38,179.18	41,517
Gubernatorial General	11/8/22	FY22-23	10/22/22 - 11/18/22	FY22-23	51,213.56	55,691
Gubernatorial Primary	8/23/22	FY21-22	July 2022 - Sept 2022	FY21-22	52,959.00	59,029

FICA Pollworkers AC_521010

Cost estimates are based on actuals

Election Type	Eligible Voters	Election Data for Estimate		Pay Period Data		FY Indicator	Payroll Actual	FY26 Estimate
		Election Date	FY Election Falls In	BCEA Budget Date	Payroll FY			
Presidential General	All	11/5/24	FY24-25	11/8/24	FY24-25	FY	26,025.31	26,806
Presidential Primary	All	8/20/24	FY23-24	9/3/24	FY23-24	FY-1	27,308.31	28,971
Presidential Preference Primary	Party Specific	3/19/24	FY23-24	3/29/24	FY23-24	FY-1	25,174.89	26,708
Unitary General	All	5/16/23	FY22-23	5/31/23	FY22-23	FY-2	10,368.01	11,274
Unitary First	All	3/21/23	FY22-23	3/30/23	FY22-23	FY-2	11,058.91	12,026
Gubernatorial General	All	11/8/22	FY22-23	11/15/22	FY22-23	FY-2	24,634.40	26,788
Gubernatorial Primary	All	8/23/22	FY21-22	9/2/22	FY21-22	FY-3	19,130.30	21,323

Postage AC_542001

* Adjust formula based on party or parties that are part of PPP

Election Type	Total Cost	SOE Requested Split *		Election Tab Amount
		FY of Election	FY Prior to Election	
Presidential General	\$217,524	0.00%	100.00%	\$0
Presidential Primary	\$186,638			\$186,638
Presidential Preference Primary	\$69,548			\$69,548
Unitary General	\$176,711			\$176,711
Unitary First	\$170,093			\$170,093
Gubernatorial General	\$217,524	0.00%	100.00%	\$0
Gubernatorial Primary	\$186,638			\$186,638

Cost Drivers

Description	Total	DEM	REP
Registered Voters	664,916	253,138	241,446
Postage - Sample Ballot	\$0.1745		
Postage - Vote By Mail Ballot	\$0.2586		
Postage - Vote By Mail Ballot Return	\$0.8445		

Sample Ballots

Sample ballots for the general election can be paid for with grant appropriation - Fund 1FC

Cost Data For Cost Estimate

Postage - Sample Ballot	\$0.1745
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Election Type	Eligible Voters	Total	DEM	REP	Cost
Presidential General	All	664,916			\$116,043
Presidential Primary	All	664,916			\$116,043
Presidential Preference Primary	Party Specific		253,138	241,446	\$44,178
Unitary General	All	664,916			\$116,043
Unitary First	All	664,916			\$116,043
Gubernatorial General	All	664,916			\$116,043
Gubernatorial Primary	All	664,916			\$116,043

Vote by Mail Ballots and Envelopes

Registered Vote by Mail by Election Type (provided by SOE)

Using most recent election cycle

Cost Data For Cost Estimate

Postage - Vote By Mail Ballot	\$0.2586
Postage - Vote By Mail Ballot Return	\$0.8445

Election Type	Eligible Voters	Election Date	Total VBM	Rounded Up for Cushion	Vote by Mail Cost
Presidential General	All	11/5/24	91,304	92,000	\$101,481
Presidential Primary	All	8/20/24	63,170	64,000	\$70,595
Presidential Preference Primary	Party Specific	3/19/24	22,415	23,000	\$25,370
Unitary General	All	5/16/23	54,670	55,000	\$60,668
Unitary First	All	3/21/23	48,718	49,000	\$54,050
Gubernatorial General	All	11/8/22	108,836	92,000	\$101,481
Gubernatorial Primary	All	8/23/22	103,798	64,000	\$70,595

AC_552160 Other Operating Supplies (costs for printing and binding)

* Adjust formula based on party or parties that are part of PPP

Election Type	Total Cost	SOE Requested Split		Election Tab Amount
		FY of Election	FY Prior to Election	
Presidential General	\$304,148	0.00%	100.00%	\$0
Presidential Primary	\$295,563			\$295,563
Presidential Preference Primary	\$77,006			\$77,006
Unitary General	\$292,804			\$292,804
Unitary First	\$290,964			\$290,964
Gubernatorial General	\$304,148	0.00%	100.00%	\$0
Gubernatorial Primary	\$295,563			\$295,563

Drivers

Description	Total	DEM	REP
Registered Voters	664,916	253,138	241,446

Sample Ballots

Sample ballots for the general election can be paid for with grant appropriation - Fund 1FC

Cost Data For Cost Estimate

Cost per Sample Ballot	\$0.1250
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Election Type	Eligible Voters	Total	DEM	REP	Cost
Presidential General	All	664,916			\$83,115
Presidential Primary	All	664,916			\$83,115
* Presidential Preference Primary	Party Specific		253,138	241,446	\$31,642
Unitary General	All	664,916			\$83,115
Unitary First	All	664,916			\$83,115
Gubernatorial General	All	664,916			\$83,115
Gubernatorial Primary	All	664,916			\$83,115

Ballots - Netted against vote by mail

Cost Data For Cost Estimate

Cost per Ballot (includes early voting)	\$0.2900
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Election Type	Eligible Voters	Total	DEM	REP	Cost
Presidential General	All	664,916			\$166,146
Presidential Primary	All	664,916			\$174,266
* Presidential Preference Primary	Party Specific		253,138	241,446	\$31,642
Unitary General	All	664,916			\$176,876
Unitary First	All	664,916			\$178,616
Gubernatorial General	All	664,916			\$166,146
Gubernatorial Primary	All	664,916			\$174,266

Vote by Mail Ballots and Envelopes

Registered Vote by Mail by Election (provided by SOE)

Using most recent election cycle

Cost Data For Cost Estimate

Cost per Ballot (includes early voting)	\$0.2900
Return Mailer/Voter Certificate	\$0.3066

Election Type	Eligible Voters	Election Date	Total	Rounded Up for Cushion	Vote by Mail Cost
Presidential General	All	11/5/24	91,304	92,000	\$54,887
Presidential Primary	All	8/20/24	63,170	64,000	\$38,182
Presidential Preference Primary	Party Specific	3/19/24	22,415	23,000	\$13,722
Unitary General	All	5/16/23	54,670	55,000	\$32,813
Unitary First	All	3/21/23	48,718	49,000	\$29,233
Gubernatorial General	All	11/8/22	108,836	92,000	\$54,887
Gubernatorial Primary	All	8/23/22	103,798	64,000	\$38,182

Tax Collector

Tax Collector
Fund - 00193

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Permits and Fees	12,650	13,500	13,500	0.0%	0
Charges for Services	11,507,318	11,249,493	11,605,643	3.2%	356,150
Miscellaneous Revenue	13,878	5,000	10,400	108.0%	5,400
Investment Pool / Interest Earnings	259,426	40,949	55,944	36.6%	14,995
Transfers From Other Funds	15,143,140	14,543,163	14,796,904	1.7%	253,741
TOTAL REVENUE	26,936,412	25,852,105	26,482,391	2.4%	630,286
EXPENSE					
Salaries	14,004,771	14,356,384	15,152,817	5.5%	796,433
Calculated Vacancy Rate Contra Expense	0	(326,532)	(410,166)	25.6%	(83,634)
Pension Costs	1,285,822	1,402,723	1,486,925	6.0%	84,202
Pension Costs - Defined Benefit UAAL	1,994,342	2,207,471	2,224,050	0.8%	16,579
Employer Provided Benefits	2,120,364	2,218,746	2,212,266	(0.3%)	(6,480)
Internal Service Charges	2,851,232	2,752,438	2,497,214	(9.3%)	(255,224)
Insurance Costs and Premiums	0	2,500	2,500	0.0%	0
Insurance Costs and Premiums - Allocations	339,819	194,510	140,404	(27.8%)	(54,106)
Professional and Contractual Services	272,165	284,665	285,659	0.3%	994
Other Operating Expenses	2,689,243	2,759,199	2,890,720	4.8%	131,521
Capital Outlay	326,581	1	2	100.0%	1
TOTAL EXPENSE	25,884,339	25,852,105	26,482,391	2.4%	630,286
AUTHORIZED POSITION CAP					
		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		254	254	0	
Part Time Hours		70,122	70,122	0	

TAX COLLECTOR FUND 00193

BACKGROUND

The Tax Collector's budget includes funding for three divisions identified as branch agencies, current and delinquent taxes, and supervision and general collection. There are nine branches and one satellite office which processes various transactions such as property and local business taxes, driver's license services and fast title services.

SERVICE LEVEL / ENHANCEMENTS

The department is no longer offering Florida birth certificates service.

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 \$3.13 million in Form-100 and tag registrations, \$3 million in driver's license renewal fees, and \$1.93 million in tax redemption fees. The net change in this category is driven by several factors, the largest of which include increases of \$110,000 in driver's license renewal fees, \$105,000 in miscellaneous revenue, and \$80,000 in auto tag mailing. These were somewhat offset by smaller decreases in other areas, the largest of which includes \$7,550 in Florida birth certificate collection fees due to the department no longer offering this service.

Miscellaneous Revenue

- This category houses miscellaneous sales and charges, and cash over-short.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 26.

Transfers from Other Funds

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

EXPENDITURES

Salaries

- The net increase in this category is mainly due to wage increases effective October 5th, 2024 which were not part of the FY 25 original budget and an anticipated October 1st, 2025 wage increase. There were no collective bargaining wage increases included in the FY 24-25 budget. FY 23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements were reached with IAFF (2024-629-E) and FOP (2024-630-E) during the FY 24-25 budget process. Ordinances 2024-0843-E (IAFF), 2024-0842-E (FOP), and 2025-0280-E (non-public safety) were filed to move funding to the appropriate department budgets during FY 25.

Calculated Vacancy Rate Contra Expense

- This reflects an estimated salary and benefit vacancy rate based on the average turnover ratio and estimated number of vacancies in FY 26.

Pension Costs

- This category includes the FY 26 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Pension Costs – Defined Benefit UAAL

- This category includes the FY 26 contribution for the general employees defined benefit unfunded liability (UAAL). The method for allocating the defined benefit unfunded liability has been revised in FY 26. Going forward it will be based on all authorized positions and not just those positions with employees remaining in the defined benefit plans. This change in methodology may cause a material one-time change in the allocated amount.

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 net change in this category is driven by several factors, the largest of which is a decrease of \$316,744 in computer systems maintenance & security costs. However, this is somewhat offset by smaller increases in other areas, including \$45,496 in ITD Replacements.

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.

Other Operating Expenses

- This category consists of various small items and several large items, the largest of which include \$1.39 million in rentals of land and buildings, \$871,500 in postage, \$182,281 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 \$80,000 in postage and \$38,531 in land & building rental costs.

AUTHORIZED POSITION CAP

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

Technology Solutions

Information Technologies
Fund - 53101

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Internal Service Revenue	43,262,154	41,778,267	38,768,588	(7.2%)	(3,009,679)
Investment Pool / Interest Earnings	413,523	264,763	178,696	(32.5%)	(86,067)
TOTAL REVENUE	43,675,677	42,043,030	38,947,284	(7.4%)	(3,095,746)
EXPENSE					
Salaries	9,669,993	10,846,463	11,928,875	10.0%	1,082,412
Calculated Vacancy Rate Contra Expense	0	(358,674)	(419,103)	16.8%	(60,429)
Pension Costs	948,092	1,167,560	1,316,515	12.8%	148,955
Pension Costs - Defined Benefit UAAL	1,903,937	1,966,714	1,845,261	(6.2%)	(121,453)
Employer Provided Benefits	1,016,913	1,172,594	1,199,185	2.3%	26,591
Internal Service Charges	10,292,051	9,057,188	5,949,998	(34.3%)	(3,107,190)
Insurance Costs and Premiums - Allocations	480,346	367,907	325,082	(11.6%)	(42,825)
Professional and Contractual Services	8,329,640	7,931,122	7,022,535	(11.5%)	(908,587)
Other Operating Expenses	8,984,942	9,174,992	9,220,347	0.5%	45,355
Capital Outlay	317,969	8,351	2	(100.0%)	(8,349)
Grants, Aids & Contributions	19,868	19,869	19,869	0.0%	0
Supervision Allocation	(235,168)	(221,466)	(235,583)	6.4%	(14,117)
Indirect Cost	1,095,910	852,499	774,301	(9.2%)	(78,198)
Transfers to Other Funds	26,112	57,911	0	(100.0%)	(57,911)
TOTAL EXPENSE	42,850,605	42,043,030	38,947,284	(7.4%)	(3,095,746)

AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Proposed FY 2025-2026	Change
Full Time Positions		123	122	(1)
Part Time Hours		14,660	14,660	0

INFORMATION TECHNOLOGIES FUND 53101

BACKGROUND

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

SERVICE LEVELS / ENHANCEMENTS

Several enhancements have been added for FY 26 including:

- \$103,000 for Emtec managed desktop services to serve as a resource for JFRD
- \$300,000 for Palo Alto cybersecurity
- \$37,300 for Wingard Creative

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 26.

EXPENDITURES

Salaries

- The net increase in this category is mainly due to wage increases effective October 5th, 2024 which were not part of the FY 25 original budget, an anticipated October 1st, 2025 wage increase, various special pay increases, and an increase in part-time salaries of \$129,666. These increases are somewhat offset by the elimination of a vacant position.

Calculated Vacancy Rate Contra Expense

- This reflects an estimated salary and benefit vacancy rate based on the average turnover ratio and estimated number of vacancies in FY 26.

Pension Costs

- This category includes the FY 26 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Pension Costs – Defined Benefit UAAL

- This category includes the FY 26 contribution for the general employees defined benefit unfunded liability (UAAL). The method for allocating the defined benefit unfunded liability has been revised in FY 26. Going forward it will be based on all authorized positions and not just those positions with employees remaining in the defined benefit plans. This change in methodology may cause a material one-time change in the allocated amount.

Employer Provided Benefits

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

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The net decrease is being driven by a \$2.5 million decrease for ITD system development billing and a \$591,803 decrease for IT equipment replacement allocation costs.

Insurance Costs and Premiums - Allocations

- This amount includes general liability and miscellaneous insurance costs.

Professional and Contractual Services

- The FY 26 funding includes \$510,752 in IT contract employees, \$5,918,286 in software hosting costs, and \$593,497 in contractual services. The net change for FY 26 is driven by decreases of \$752,090 for IT contract employees and \$715,499 related to desktop services mostly coming back in-house. These decreases are partially offset by a \$559,002 increase for software hosting services.

Other Operating Expenses

- This category is made of various small items and several large expenditures including data storage costs of \$450,000, wireless communications of \$1.16 million, telephone / data lines of \$2.2 million and hardware/software license and maintenance agreements of \$5.24 million.

Grants, Aids and Contributions

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

Supervision Allocation

- This amount represents the administration cost of the Department which is allocated to each activity within Technology Solutions but crosses funds.

Indirect Cost

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

AUTHORIZED POSITION CAP

A vacant Lead Quality Assurance Analyst position was frozen in FY 25 to offset special pay increases. This position has been eliminated as part of the budget process.

Radio Communication
Fund - 53102

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Internal Service Revenue	6,238,673	4,855,007	5,724,291	17.9%	869,284
Investment Pool / Interest Earnings	67,945	35,938	22,344	(37.8%)	(13,594)
Debt Funding: Debt Management Fund	0	0	1,406,038		1,406,038
Transfers From Other Funds	1,171,876	57,911	0	(100.0%)	(57,911)
TOTAL REVENUE	7,478,494	4,948,856	7,152,673	44.5%	2,203,817
EXPENSE					
Salaries	712,378	758,430	831,668	9.7%	73,238
Calculated Vacancy Rate Contra Expense	0	(7,752)	(25,056)	223.2%	(17,304)
Pension Costs	70,306	86,607	89,212	3.0%	2,605
Pension Costs - Defined Benefit UAAL	31,703	64,910	124,731	92.2%	59,821
Employer Provided Benefits	84,091	93,933	100,389	6.9%	6,456
Internal Service Charges	232,395	102,230	101,334	(0.9%)	(896)
Insurance Costs and Premiums - Allocations	9,513	9,335	8,537	(8.5%)	(798)
Professional and Contractual Services	0	1	1	0.0%	0
Other Operating Expenses	2,505,364	2,514,415	2,460,960	(2.1%)	(53,455)
Capital Outlay	1,908,118	465,561	148,833	(68.0%)	(316,728)
Capital Outlay - Debt Funded	0	0	1,406,038		1,406,038
Debt Management Fund Repayments	975,231	273,250	1,290,942	372.4%	1,017,692
Grants, Aids & Contributions	261,881	254,208	261,930	3.0%	7,722
Supervision Allocation	235,168	221,466	235,583	6.4%	14,117
Indirect Cost	155,088	112,262	117,571	4.7%	5,309
TOTAL EXPENSE	7,181,236	4,948,856	7,152,673	44.5%	2,203,817

AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Proposed FY 2025-2026	Change
Full Time Positions		11	11	0
Part Time Hours		0	0	0

RADIO COMMUNICATION FUND 53102

BACKGROUND

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

SERVICE LEVELS / ENHANCEMENTS

Debt funding of \$1,406,038 was added for radio tower antenna infrastructure replacement.

REVENUE

Internal Service Revenue

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

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 26.

Debt Funding: Debt Management Fund

- Debt funding has been added for the radio tower antenna infrastructure replacement project.

EXPENDITURES

Salaries

- The net increase in this category is mainly due to wage increases effective October 5th, 2024 which were not part of the FY 25 original budget and an anticipated October 1st, 2025 wage increase.

Calculated Vacancy Rate Contra Expense

- This reflects an estimated salary and benefit vacancy rate based on the average turnover ratio and estimated number of vacancies in FY 26.

Pension Costs

- This category includes the FY 26 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Pension Costs – Defined Benefit UAAL

- This category includes the FY 26 contribution for the general employees defined benefit unfunded liability (UAAL). The method for allocating the defined benefit unfunded liability has been revised in FY 26. Going forward it will be based on all authorized positions and not just those positions with employees remaining in the defined benefit plans. This change in methodology may cause a material one-time change in the allocated amount.

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 and several large expenditures including repairs and maintenance including supplies of \$307,690 and hardware / software license and maintenance agreements with Motorola of \$1,949,389.

Capital Outlay

- Funding has been provided to purchase portable radios for 23 new JFRD positions.

Capital Outlay – Debt Funded

- Funding has been provided for radio tower antenna infrastructure replacement. Additional detail can be found in 2025-507.

Debt Management Fund Repayments

- The budgeted amount includes debt service of \$905,379 for the Ed Ball - radio tower and backup system project and \$385,563 for the Radio Site Expansion – Montgomery Correctional project.

Grants, Aids & Contributions

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

Supervision Allocation

- This amount represents the administration cost of the Department which is allocated to each activity within Technology Solutions but crosses funds.

Indirect Cost

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

AUTHORIZED POSITION CAP

The authorized cap in this fund is unchanged.

Technology Equipment Refresh
Fund - 53104

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Internal Service Revenue	3,519,064	3,265,969	3,061,236	(6.3%)	(204,733)
Investment Pool / Interest Earnings	44,797	15,989	0	(100.0%)	(15,989)
Transfers From Other Funds	0	719,106	0	(100.0%)	(719,106)
TOTAL REVENUE	3,563,861	4,001,064	3,061,236	(23.5%)	(939,828)
EXPENSE					
Professional and Contractual Services	6,104	110,111	1	(100.0%)	(110,110)
Other Operating Expenses	982,883	467,643	1,697,896	263.1%	1,230,253
Capital Outlay	1,638,780	3,423,310	1,363,339	(60.2%)	(2,059,971)
TOTAL EXPENSE	2,627,767	4,001,064	3,061,236	(23.5%)	(939,828)
AUTHORIZED POSITION CAP					
		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

TECHNOLOGY EQUIPMENT REFRESH FUND 53104

BACKGROUND

This internal service fund accounts for the refresh and replacement of the City's technology equipment and infrastructure including computers, servers, network equipment and uninterrupted power supply equipment. All proposed equipment will be purchased with pay-go funds derived from customer repayments from current and prior year equipment refresh items. Detail on the expenditures below can be found in ordinance 2024-507 IT 5 Year Plan.

SERVICE LEVELS / ENHANCEMENTS

Service levels for this fund are unchanged for fiscal year 2025-2026.

REVENUE

Internal Service Revenue

- This amount represents the customer billings for the FY 26 proposed equipment replacement.

Transfers From Other Funds

- The FY 25 transfer from the Radio Equipment Refresh fund (FD 53105) to fund a portion of the IT network equipment refresh was removed.

EXPENDITURES

Professional and Contractual Services

- This category previously housed the Emtech costs related to deploying equipment. This service was brought in-house, and the funding was removed for FY 26.

Other Operating Expenses

- This category contains the various computer, telecommunication, server, network and MDT equipment that do not meet the \$5,000 capital threshold.

Capital Outlay

- This category contains the various computer, telecommunication, servers and network equipment that meet the \$5,000 capital threshold.

IT System Development Fund
Fund - 53106

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Internal Service Revenue	9,457,194	7,171,744	4,800,000	(33.1%)	(2,371,744)
Investment Pool / Interest Earnings	1,321,575	891,078	585,162	(34.3%)	(305,916)
Debt Funding: Debt Management Fund	2,022,000	7,951,699	0	(100.0%)	(7,951,699)
Transfers From Other Funds	300,000	1,788,549	0	(100.0%)	(1,788,549)
TOTAL REVENUE	13,100,769	17,803,070	5,385,162	(69.8%)	(12,417,908)
EXPENSE					
Other Operating Expenses	15,297	0	(26,297)		(26,297)
Capital Outlay	1,154,618	3,071,231	1,453,869	(52.7%)	(1,617,362)
Capital Outlay - Debt Funded	2,608,289	7,201,699	(1,533,253)	(121.3%)	(8,734,952)
Capitalized Internal Services	1,133,560	(1,212,000)	(842,410)	(30.5%)	369,590
Capitalized Internal Service - Debt Funded	1,023,703	750,000	1,233,253	64.4%	483,253
Debt Management Fund Repayments	9,024,294	5,914,742	3,736,994	(36.8%)	(2,177,748)
Contingencies - Debt Funded	0	0	300,000		300,000
Transfers to Other Funds	0	20,769	0	(100.0%)	(20,769)
Cash Carryover	0	2,056,629	1,063,006	(48.3%)	(993,623)
TOTAL EXPENSE	14,959,761	17,803,070	5,385,162	(69.8%)	(12,417,908)

AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Proposed FY 2025-2026	Change
Full Time Positions		0	0	0
Part Time Hours		0	0	0

IT SYSTEM DEVELOPMENT FUND FUND 53106

BACKGROUND

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

REVENUE

Internal Service Revenue

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

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 26.

Debt Funding: Debt Management Fund

- There is no additional borrowing being proposed for FY 26.

Transfers From Other Funds

- The FY 25 one-time transfer of the current cash balance within the Tech System Development fund (FD 53103) has been removed.

EXPENDITURES

Other Operating Expenses

Capital Outlay

Capital Outlay – Debt Funded

Capitalized Internal Services

Capitalized Internal Service – Debt Funded

- The FY 26 budget includes the movement of budget between projects to clean-up all-years budget balances and to use budget balances in closed projects to fund active projects on the IT 5-year plan without authorizing additional debt. Detail can be found in 2025-507.

Debt Management Fund Repayments

- This amount represents the FY 26 interest and principal payback for loans issued for projects.

Cash Carryover

- The all-years nature of this fund and the mechanics of billing its customers on a somewhat different schedule than the Debt Management Fund bills this fund for debt service costs, require that any residual balance be placed in a cash carryover to cover future debt service costs.

Judicial

Clerk of the Court

Courts

Office of State's Attorney

Public Defender's

Clerk of the Court
General Fund - Operating Fund

REVENUES AND EXPENDITURES	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2023-2024	FY 2024-2025	FY 2025-2026	Percent	Dollar
EXPENSE					
Internal Service Charges	0	1,546,579	1,526,257	(1.3%)	(20,322)
TOTAL EXPENSE	0	1,546,579	1,526,257	(1.3%)	(20,322)

AUTHORIZED POSITION CAP	Adopted	Proposed	Change
	FY 2024-2025	FY 2025-2026	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

EXPENDITURES BY DIVISION	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2023-2024	FY 2024-2025	FY 2025-2026	Percent	Dollar
Clerk of the Court Offices	0	1,546,579	1,526,257	(1.3%)	(20,322)
DEPARTMENT TOTAL	0	1,546,579	1,526,257	(1.3%)	(20,322)

CLERK OF THE COURT GENERAL FUND OPERATING

BACKGROUND

Title V/Judicial Branch/Chapter 29/Court System Funding - Counties are required by s. 14, Art. V of the State Constitution to fund the cost of communications services, existing radio systems, existing multiagency criminal justice information systems, and the cost of construction or lease, maintenance, utilities, and security of facilities for the circuit and county courts, public defenders' offices, state attorneys' offices, guardian ad litem offices, and the offices of the clerks of the circuit and county courts performing court-related functions. The Clerk's office has paid for the Courthouse (facilities) for at least the last 10 years from the Clerk of the Court's Fund Balance. The Clerk of the Court's fund balance is not sufficient to cover these costs in FY 26.

SERVICE LEVEL / ENHANCEMENTS

Service levels for this department are unchanged for the fiscal year 2025-2026.

EXPENDITURES

Internal Service Charges

- This category houses the Public Building internal service allocation for the Clerk of Court related to the Courthouse Complex. This allocation will remain in the General Fund Operating fund until such time as the Clerk of Court's fund 00192 has excess revenue and/or fund balance to cover its normal operating costs.

Clerk Of The Court
Fund - 00192

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	4,567,234	4,151,000	4,767,500	14.9%	616,500
Investment Pool / Interest Earnings	132,389	108,650	61,745	(43.2%)	(46,905)
Transfers from Fund Balance	0	1,017,376	410,463	(59.7%)	(606,913)
TOTAL REVENUE	4,699,623	5,277,026	5,239,708	(0.7%)	(37,318)
EXPENSE					
Salaries	1,181,190	1,919,766	2,030,389	5.8%	110,623
Calculated Vacancy Rate Contra Expense	0	(47,637)	(83,443)	75.2%	(35,806)
Pension Costs	114,365	191,771	199,909	4.2%	8,138
Pension Costs - Defined Benefit UAAL	271,072	205,569	277,870	35.2%	72,301
Employer Provided Benefits	189,154	296,225	288,088	(2.7%)	(8,137)
Internal Service Charges	3,552,401	1,670,180	1,398,723	(16.3%)	(271,457)
Insurance Costs and Premiums - Allocations	9,043	18,442	11,358	(38.4%)	(7,084)
Professional and Contractual Services	9,370	10,220	12,600	23.3%	2,380
Other Operating Expenses	251,207	311,055	362,950	16.7%	51,895
Capital Outlay	8,382	4	4	0.0%	0
Supervision Allocation	654,009	617,334	662,064	7.2%	44,730
Indirect Cost	81,076	84,097	79,196	(5.8%)	(4,901)
TOTAL EXPENSE	6,321,269	5,277,026	5,239,708	(0.7%)	(37,318)
AUTHORIZED POSITION CAP					
		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		36	36	0	
Part Time Hours		14,300	14,300	0	

CLERK OF THE COURT FUND 00192

BACKGROUND

Pursuant to Article 5 of the Florida Constitution and Section 28 of the Florida Statutes, the Clerk of the Circuit Court is the official recorder of all instruments that may, by law, be recorded in the county. Examples of these instruments include deeds, marriage licenses, and documentary stamps. A fee of \$10 for the first page and \$8.50 for each additional page is charged each time a document is recorded with the Clerk of the Court. The County side of the Clerk, this fund, receives \$5.00 for the first page and \$4.00 for each additional page. The rest of the fee goes into various other accounts.

SERVICE LEVEL / ENHANCEMENTS

Service levels for this fund are unchanged for the fiscal year 2025-2026.

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 of \$3 million, document stamps of \$675,000, passport application fees of \$585,000 and court civil-marriage license fees of \$250,000. The increase is primarily driven by \$405,000 in circuit court costs and fees related to an increased service volume for passport photos and \$175,000 in document stamps.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 26.

Transfers from Fund Balance

- Fund balance is appropriated to balance the fund.

EXPENDITURES

Salaries

- The net increase in this category is mainly due to wage increases effective October 5th, 2024 which were not part of the FY 25 original budget and an anticipated October 1st, 2025 wage increase.

Calculated Vacancy Rate Contra Expense

- This reflects an estimated salary and benefit vacancy rate based on the average turnover ratio and estimated number of vacancies in FY 26.

Pension Costs

- This category includes the FY 26 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Pension Costs – Defined Benefit UAAL

- This category includes the FY 26 contribution for the general employees defined benefit unfunded liability (UAAL). The method for allocating the defined benefit unfunded liability has been revised in FY 26. Going forward it will be based on all authorized positions and not just those positions with employees remaining in the defined benefit plans. This change in methodology may cause a material one-time change in the allocated amount.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation insurance costs. The change is being driven by a decrease in group hospitalization insurance.

Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The largest of which are \$1.12 million in computer systems maintenance & security, \$126,918 in ITD replacements and \$90,699 in OGC legal. The net change is driven by a decrease of \$256,770 in computer systems maintenance & security, \$10,582 in OGC legal, \$7,322 in ITD replacements cost, and a slight increase of \$2,424 in copier consolidation.

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. The increase is related to a contractual increase of \$380 for the armored car service as well as a \$2,000 increase for the department to destroy outdated records.

Other Operating Expenses

- This category is made of various small items, the largest of which are land and building rentals of \$78,884, hardware-software maintenance and licenses of \$67,675, and printing and binding commercial of \$60,000. The increase is driven by an increase of \$19,175 in hardware-software maintenance and licenses, \$12,600 in furniture & equipment under \$5,000, \$9,000 for repairs and maintenance for window cleaning, electrical work and speaker repairs, and \$8,000 in office supplies for the increased volume of passport photos.

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 and part-time hours are unchanged.

Courts
General Fund - Operating Fund

REVENUES AND EXPENDITURES	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2023-2024	FY 2024-2025	FY 2025-2026	Percent	Dollar
EXPENSE					
Salaries	214,404	472,792	682,394	44.3%	209,602
Pension Costs	25,658	56,735	81,890	44.3%	25,155
Employer Provided Benefits	22,543	55,688	85,605	53.7%	29,917
Internal Service Charges	5,763,986	5,378,889	4,605,721	(14.4%)	(773,168)
Insurance Costs and Premiums - Allocations	7,588	5,221	4,915	(5.9%)	(306)
Professional and Contractual Services	175	750	610	(18.7%)	(140)
Other Operating Expenses	201,424	173,961	173,792	(0.1%)	(169)
Capital Outlay	0	28,120	1	(100.0%)	(28,119)
Debt Management Fund Repayments	88,900	91,500	93,250	1.9%	1,750
TOTAL EXPENSE	6,324,678	6,263,656	5,728,178	(8.5%)	(535,478)

AUTHORIZED POSITION CAP		Adopted	Proposed	Change
		FY 2024-2025	FY 2025-2026	
Full Time Positions		7	10	3
Part Time Hours		0	0	0

EXPENDITURES BY DIVISION	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2023-2024	FY 2024-2025	FY 2025-2026	Percent	Dollar
Circuit Court	1,239,563	1,511,190	1,417,033	(6.2%)	(94,157)
County Court	5,085,115	4,752,466	4,311,145	(9.3%)	(441,321)
DEPARTMENT TOTAL	6,324,678	6,263,656	5,728,178	(8.5%)	(535,478)

COURTS GENERAL FUND OPERATING

BACKGROUND

The Courts' budget includes the Circuit Court and County Court expenses exclusive of the cost of Judges and other State employees. Certain costs associated with the operation of the Court Administrator's Office are also included in this budget. Per Florida Statute 29.008, the County is responsible for providing facilities, maintenance, utilities, security, and communications to the Courts.

SERVICE LEVELS / ENHANCEMENTS

A requested enhancement of \$25,000 for witness stand buildout / modification is being funded with FY 25 capacity. Three positions were added during the budget process totaling \$214,795 including; a City Magistrate Secretary position, a City Magistrate position, and a Case Manager position.

EXPENDITURES

Salaries

- The net increase in this category is mainly due to the addition of the three positions mentioned above.

Pension Costs

- This category includes the FY 26 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The change in this category is being driven by the addition of the three positions mentioned above.

Internal Service Charges

- This category includes all of the estimated non-technology internal service billings for the various services provided to this State agency by the City's internal service providers. Public Building costs associated with the Courthouse Complex and the department's space within the Ed Ball building make up \$3,897,622 of the total budget in this category. The change in this category is primarily driven by a decrease of \$691,569 in building costs for the Courthouse and a \$119,750 decrease 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 include repairs and maintenance of \$72,250, office / operating supplies of \$48,679, and membership dues of \$34,362.

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

Three positions were added to this State agency as part of the budget process.

Court Cost Courthouse Trust Fund
Fund - 15202

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	2,747,835	2,866,054	2,571,468	(10.3%)	(294,586)
Investment Pool / Interest Earnings	58,178	29,049	60,793	109.3%	31,744
TOTAL REVENUE	2,806,013	2,895,103	2,632,261	(9.1%)	(262,842)
EXPENSE					
Internal Service Charges	568,689	835,489	1,260,568	50.9%	425,079
Debt Service	2,050,322	2,059,614	1,371,693	(33.4%)	(687,921)
TOTAL EXPENSE	2,619,011	2,895,103	2,632,261	(9.1%)	(262,842)
AUTHORIZED POSITION CAP					
		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

COURT COST COURTHOUSE TRUST FUND FUND 15202

BACKGROUND

Section 111.380

The Court Cost Courthouse all-years trust fund houses revenue generated from the State Court Facilities Surcharge. This surcharge is levied on non-criminal traffic violations and the criminal violations listed in Florida Statutes Section 318.17 and shall be used exclusively to fund the maintenance and the capital improvements associated with court facilities. The budget for this fund should have no less than 25% of the total revenues for the fiscal year budgeted.

REVENUE

Charges for Services

- This amount reflects the FY 26 anticipated court facilities surcharge revenue.

Investment Pool/ Interest Earnings

- This amount represents available all-years interest earnings within the fund.

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 26 debt service costs associated with the 2011A / 2020C Courthouse bond issue.

Duval County Teen Court Programs Trust
Fund - 15204

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	281,249	274,039	271,424	(1.0%)	(2,615)
Investment Pool / Interest Earnings	8,740	5,758	5,623	(2.3%)	(135)
Transfers From Other Funds	231,533	153,995	182,074	18.2%	28,079
Transfers from Fund Balance	0	66,674	75,000	12.5%	8,326
TOTAL REVENUE	521,522	500,466	534,121	6.7%	33,655
EXPENSE					
Salaries	245,908	255,110	295,857	16.0%	40,747
Calculated Vacancy Rate Contra Expense	0	(1,530)	0	(100.0%)	1,530
Pension Costs	25,139	31,436	33,072	5.2%	1,636
Pension Costs - Defined Benefit UAAL	44,473	54,080	46,496	(14.0%)	(7,584)
Employer Provided Benefits	38,101	39,191	43,140	10.1%	3,949
Internal Service Charges	13,061	11,011	9,365	(14.9%)	(1,646)
Insurance Costs and Premiums - Allocations	1,185	1,136	1,090	(4.0%)	(46)
Professional and Contractual Services	71,015	99,941	96,500	(3.4%)	(3,441)
Other Operating Expenses	6,555	10,091	8,601	(14.8%)	(1,490)
TOTAL EXPENSE	445,437	500,466	534,121	6.7%	33,655

AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Proposed FY 2025-2026	Change
Full Time Positions		5	5	0
Part Time Hours		2,290	2,290	0

DUVAL COUNTY TEEN COURT PROGRAMS TRUST FUND 15204

BACKGROUND

Section 111.375

The Teen Court Programs Trust fund houses revenue generated from a \$3 fee charged pursuant to Florida Statute 938.19. The funding is used to provide Duval County youth with an alternative to a conviction record by diverting them into programs where they are subject to peer group involvement as part of the rehabilitation process, and/or exposure to community service work, positive role models, law students, and the judicial system. In addition, the Teen Court Truancy Program has been developed as a truancy reduction effort.

SERVICE LEVELS / ENHANCEMENTS

Additional funding of \$182,074 has been provided from the General Fund Operating fund (FD 00111) to retain FY 25 service levels.

REVENUE

Charges for Services

- This represents the estimated FY 26 revenues derived from the assessments per Florida Statute 938.19.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 26.

Transfers From Other Funds

- A General Fund Operating fund (FD 00111) subsidy is provided to balance the fund.

Transfers from Fund Balance

- Available fund balance is being appropriated to reduce the amount of the General Fund subsidy.

EXPENDITURES

Salaries

- The net increase in this category is mainly due to wage increases effective October 5th, 2024 which were not part of the FY 25 original budget and an anticipated October 1st, 2025 wage increase.

Calculated Vacancy Rate Contra Expense

- Due to the small number of positions within the fund, the salary and benefit vacancy rate has been removed.

Pension Costs

- This category includes the FY 26 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Pension Costs – Defined Benefit UAAL

- This category includes the FY 26 contribution for the general employees defined benefit unfunded liability (UAAL). The method for allocating the defined benefit unfunded liability has been revised in FY 26. Going forward it will be based on all authorized positions and not just those positions with employees remaining in the defined benefit plans. This change in methodology may cause a material one-time change in the allocated amount.

Employer Provided Benefits

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

Internal Service Charges

- This category includes the estimated internal service billings for the computer system maintenance and security services provided by the City's internal service provider.

Insurance Costs and Premiums - Allocations

- This category houses general liability insurance costs.

Professional and Contractual Services

- This category includes \$55,000 for the Teen Court and Neighborhood Accountability Board diversion programs and \$41,500 for certified family coaches and empowerment resources which teach life skills to clients of Teen Court.

Other Operating Expenses

- This category includes local mileage, office supplies, and dues and subscriptions.

AUTHORIZED POSITION CAP

The authorized cap in this fund is unchanged.

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

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	671,440	645,700	687,840	6.5%	42,140
Miscellaneous Revenue	31,749	33,000	33,000	0.0%	0
Investment Pool / Interest Earnings	36,491	18,845	19,071	1.2%	226
Transfers From Other Funds	1,629,546	983,701	702,301	(28.6%)	(281,400)
Transfers from Fund Balance	0	0	325,000		325,000
TOTAL REVENUE	2,369,226	1,681,246	1,767,212	5.1%	85,966
EXPENSE					
Salaries	362,964	445,461	434,904	(2.4%)	(10,557)
Calculated Vacancy Rate Contra Expense	0	(96,022)	0	(100.0%)	96,022
Pension Costs	28,688	46,122	44,591	(3.3%)	(1,531)
Pension Costs - Defined Benefit UAAL	52,526	63,873	81,929	28.3%	18,056
Employer Provided Benefits	72,594	91,942	69,275	(24.7%)	(22,667)
Internal Service Charges	18,983	16,215	13,931	(14.1%)	(2,284)
Insurance Costs and Premiums - Allocations	1,723	1,988	1,599	(19.6%)	(389)
Professional and Contractual Services	266,685	250,000	250,000	0.0%	0
Other Operating Expenses	338,245	261,667	270,983	3.6%	9,316
Library Materials	117,252	100,000	100,000	0.0%	0
Grants, Aids & Contributions	786,925	500,000	500,000	0.0%	0
TOTAL EXPENSE	2,046,585	1,681,246	1,767,212	5.1%	85,966

AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Proposed FY 2025-2026	Change
Full Time Positions		9	9	0
Part Time Hours		0	0	0

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

BACKGROUND

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

SERVICE LEVELS / ENHANCEMENTS

Courts:

Additional funding of \$202,301 has been provided from the General Fund Operating fund (FD 00111) to the various Court areas including; Juvenile Drug Court, Duval County Law Library and Judicial Support to retain the FY 25 service levels.

Jacksonville Area Legal Aid:

Additional funding of \$500,000 has been provided from the General Fund Operating fund (FD 00111) to Jacksonville Area Legal Aid, this is over and above the \$171,960 generated by this revenue source which brings the total funding to \$671,960.

REVENUE

Charges for Services

- This amount represents FY 26 estimated revenue to be received related to F.S 939.185. This revenue is split equally between the JALA, 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 26.

Transfers From Other Funds

- A transfer from the General Fund Operating (FD_00111) is being provided to maintain enhanced service levels within the fund for the various Court activities and to provide JALA with \$500,000 of additional funding.

Transfers from Fund Balance

- Available fund balance is being appropriated to reduce the amount of the General Fund subsidy.

EXPENDITURES

Salaries

- The net decrease in this category is mainly due to the unfunding of two positions offset somewhat by wage increases effective October 5th, 2024 which were not part of the FY 25 original budget and an anticipated October 1st, 2025 wage increase.

Calculated Vacancy Rate Contra Expense

- The two positions that are currently unfunded for FY 26, as mentioned above, were budgeted here as a contra expense in FY 25. These two categories should be netted together to reflect the true increase in salaries within the fund of \$85,465.

Pension Costs

- This category includes the FY 26 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Pension Costs – Defined Benefit UAAL

- This category includes the FY 26 contribution for the general employees defined benefit unfunded liability (UAAL). The method for allocating the defined benefit unfunded liability has been revised in FY 26. Going forward it will be based on all authorized positions and not just those positions with employees remaining in the defined benefit plans. This change in methodology may cause a material one-time change in the allocated amount.

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, \$200,000 is for contract attorneys within the Judicial Support activity.

Other Operating Expenses

- This category is made of various small items and several large expenditures including a \$161,425 pass-through contract with JALA that is administered by the Office of Grant and Contract Compliance and \$79,100 for operating supplies.

Library Materials

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

Grants, Aids & Contributions

- This category houses the additional funding provided to JALA.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged.

Office of State's Attorney
General Fund - Operating Fund

REVENUES AND EXPENDITURES	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2023-2024	FY 2024-2025	FY 2025-2026	Percent	Dollar
EXPENSE					
Internal Service Charges	2,809,238	2,903,763	2,833,154	(2.4%)	(70,609)
Other Operating Expenses	5,829	8,000	8,000	0.0%	0
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENSE	2,815,067	2,911,764	2,841,155	(2.4%)	(70,609)

AUTHORIZED POSITION CAP	Adopted	Proposed	Change
	FY 2024-2025	FY 2025-2026	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

EXPENDITURES BY DIVISION	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2023-2024	FY 2024-2025	FY 2025-2026	Percent	Dollar
State Attorney	2,815,067	2,911,764	2,841,155	(2.4%)	(70,609)
DEPARTMENT TOTAL	2,815,067	2,911,764	2,841,155	(2.4%)	(70,609)

OFFICE OF STATE'S ATTORNEY GENERAL FUND OPERATING

BACKGROUND

The State Attorney Office is an agency of the State of Florida. Chapter 29.008 of the Florida Statutes requires the City of Jacksonville to provide the State Attorney with office space, utility, maintenance, security, and communication services as may be necessary for the proper and efficient functioning of their offices.

SERVICE LEVELS / ENHANCEMENTS

Service levels for this department are unchanged for fiscal year 2025-2026.

EXPENDITURES

Internal Service Charges

- This category includes all of the estimated non-technology internal service billings for the various services provided to this State agency by the City's internal service providers. Public Building costs associated with their offices in the Old Federal Courthouse building and space within the Courthouse makes up \$2,128,139 of the total in this category. The change in this category is mostly driven by a decrease of \$122,077 in computer system maintenance and security costs.

Other Operating Expenses

- This category contains funding for miscellaneous services and charges.

Public Defender's
General Fund - Operating Fund

REVENUES AND EXPENDITURES	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2023-2024	FY 2024-2025	FY 2025-2026	Percent	Dollar
EXPENSE					
Internal Service Charges	2,430,532	2,520,706	1,492,332	(40.8%)	(1,028,374)
Professional and Contractual Services	0	1	1	0.0%	0
Other Operating Expenses	125,513	16,813	16,813	0.0%	0
Capital Outlay	59,796	1	1	0.0%	0
TOTAL EXPENSE	2,615,841	2,537,521	1,509,147	(40.5%)	(1,028,374)

AUTHORIZED POSITION CAP	Adopted	Proposed	Change
	FY 2024-2025	FY 2025-2026	
Full Time Positions	0	0	0
Part Time Hours	0	0	0

EXPENDITURES BY DIVISION	Actuals	Adopted	Proposed	Change From Prior Year	
	FY 2023-2024	FY 2024-2025	FY 2025-2026	Percent	Dollar
Public Defender	2,615,841	2,537,521	1,509,147	(40.5%)	(1,028,374)
DEPARTMENT TOTAL	2,615,841	2,537,521	1,509,147	(40.5%)	(1,028,374)

PUBLIC DEFENDER'S GENERAL FUND OPERATING

BACKGROUND

The Public Defender's Office is an agency of the State of Florida. Chapter 29.008 of the Florida Statutes requires that the Public Defender be provided with office space, utilities, maintenance, security, transportation, and communication services as may be necessary for the proper and efficient functioning of their offices.

SERVICE LEVELS / ENHANCEMENTS

Service levels for this department are unchanged for fiscal year 2025-2026.

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, including debt service, associated with the Haverty's building makes up \$1,092,238 of the total in this category. The net decrease is being driven by a reduction in the debt service costs associated with the Haverty's building of \$955,316.

Other Operating Expenses

- This category houses costs associated with parking at the Main Library garage.

Recording Fees Technology
Fund - 15203

	Actuals FY 2023-2024	Adopted FY 2024-2025	Proposed FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	1,384,972	1,363,443	1,522,498	11.7%	159,055
Investment Pool / Interest Earnings	17,801	20,667	7,557	(63.4%)	(13,110)
Transfers From Other Funds	0	231,541	0	(100.0%)	(231,541)
Transfers from Fund Balance	0	0	75,000		75,000
TOTAL REVENUE	1,402,773	1,615,651	1,605,055	(0.7%)	(10,596)
EXPENSE					
Internal Service Charges	524,974	504,169	411,767	(18.3%)	(92,402)
Professional and Contractual Services	213,300	295,000	130,001	(55.9%)	(164,999)
Other Operating Expenses	593,565	695,881	655,982	(5.7%)	(39,899)
Capital Outlay	419,154	120,601	3	(100.0%)	(120,598)
Cash Carryover	0	0	407,302		407,302
TOTAL EXPENSE	1,750,993	1,615,651	1,605,055	(0.7%)	(10,596)
AUTHORIZED POSITION CAP					
		Adopted FY 2024-2025	Proposed FY 2025-2026	Change	
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

RECORDING FEES TECHNOLOGY FUND 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 fund are unchanged for fiscal year 2025-2026.

REVENUE

Charges for Services

- This is the estimated FY 26 technology recording fee tied to the recording of deeds and mortgages.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 26.

Transfers from Fund Balance

- This amount represents available prior year fund balance which is being appropriated to provide additional funding for the various State agencies.

EXPENDITURES

Internal Service Charges

- This category includes all IT internal service allocations estimates for FY 26.

Professional and Contractual Services

Other Operating Expenses

Capital Outlay

- These categories have been returned to a flat pre-MOU level, meaning that all added funding from the FY 25 MOU has been removed.

Cash Carryover

- The remaining balance of revenues over 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.



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