

SUMMARY OF ANNUAL BUDGET

**CONSOLIDATED CITY – COUNTY
DUVAL COUNTY
CITY OF JACKSONVILLE, FLORIDA**

FOR FISCAL YEAR ENDING SEPTEMBER 30, 2026



Donna Deegan
MAYOR

Anna Brosche
CHIEF FINANCIAL OFFICER



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BUDGET SUMMARY

ANNUAL BUDGET BILLS

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

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

<u>Bill Number</u>	<u>Description</u>
2025-500-A	Resolution informing the Property Appraiser of the “rolled back” millage rates, the proposed millage rates for notices to be sent to all property owners, and the September 09, 2025, public hearing for City Council to consider the millage rates and the tentative budget.
2025-501-E	Ordinance establishing the millage rates to be levied by the consolidated government for the General Services District, not including Urban Services Districts 2, 3, 4, or 5 (Jacksonville Beach, Atlantic Beach, Neptune Beach, and Baldwin).
2025-502-E	Ordinance establishing the millage rates to be levied by the consolidated government for Urban Services Districts 2, 3, and 4 (Jacksonville Beach, Atlantic Beach, and Neptune Beach).
2025-503-E	Ordinance establishing the millage rate to be levied by the consolidated government for Urban Services District 5 (Baldwin).
2025-504-E	Ordinance approving the budget for the City of Jacksonville and its Independent Agencies.
2025-505-E	Ordinance adopting the City of Jacksonville's five-year capital improvement plan
2025-507-E	Ordinance adopting the City of Jacksonville's five-year IT system development plan

Councilmember Conflict Bills:

Funding placed into a designated contingency within 2025-504-E with separate legislation filed due to potential Councilmember conflict(s).

2025-509-E	Public Service Grant funding
2025-510-E	Opioid Settlement Fund
2025-511-E	Kids Hope Alliance program funding (see also Special City Council Contingencies)
2025-512-E	James Weldon Johnson Park contract funding
2025-513-E	Council Member positions, personnel funding (removed the 19 City Council positions from the annual budget), postage, and communication allowance (cell phone cost reimbursement).
2025-514-E	Contributions to JTA for paratransit program

FINANCE COMMITTEE AND COUNCIL CHANGES

Finance Committee Members (Standing Committee):

Chair	Raul Arias – District 11
Vice Chair	Nick Howland – At Large Group 3
Member	Will Lahnen – District 3
Member	Joe Carlucci – District 5
Member	Ju'Coby Pittman – District 10
Member	Rory Diamond – District 13
Member	Ron Salem – At Large Group 2

Material changes made to the Mayor's proposed budget as part of the City Council Finance Committee are discussed below by category / area excluding special Council contingencies and the Council extraordinary lapse which are discussed in a separate section.

Budgetary Authority

Code section 106.304 outlines the transfers allowable, without filing legislation with City Council, within the budgetary authority established in the annual budget legislation. The level of budgetary authority in the annual budget legislation exists at the fund, department, and object level. Because not every department has annual funding in each and every object level, historically, a dollar (\$1) was placed in those object levels to allow unexpected expenses to be posted to the appropriate expense account. However, as part of the FY 26 budget hearings, the Finance Committee eliminated these place holders, effectively restricting the Mayor's transfer authority. The total value of the Finance Committee change was \$201, the impact of which will be an increase in legislation filed to properly post items to areas such as capital.

Property Tax / Millage Reduction

Finance Committee recommended, and City Council narrowly approved in a 10 to 9 vote, to reduce the millage rate (property tax rate) by 0.125 mills or 1.1%. The net reduction in budgeted revenue for FY 26 is \$13,478,133; with the general government making up \$12.7 million and the Beaches and Baldwin making up \$800,000. The millage rate reduction will have a compounding impact each year resulting in approximately \$76 million of reduced property tax revenues over the next five years.

Residential Properties:

To get an idea of the tax reduction to homeowners within the City of Jacksonville, the gross taxable values must be split into residential and non-residential parcels. Based on data provided by the Property Appraiser, 58.39% of the general government gross taxable value is residential properties meaning that only \$7.4 million of the \$12.7 million general government property tax cut would benefit homeowners.

Homesteaded Properties:

Homesteaded properties are parcels that are a residential property owners' primary residence. Non-homesteaded residential properties include second homes, rental homes, and vacation properties. Based on data provided by the Property Appraiser, homesteaded property (a property owners' primary residence) make up only 59.45% of residential properties meaning that only \$4.4 million of the \$12.7 million general government property tax cut would benefit homeowners with the remaining \$8.3 million going to businesses, rental properties, and homeowners with second homes. When you spread the \$4.4 million across the approximately 200,000 homesteaded properties, it results in a savings of \$22 per year.

Changes to Mayor's Proposed Expense Budget by Department / Area

Reductions to proposed budget funding

- Mayor's Office personnel funding (\$442,200)
- Community benefit agreement – per 2024-905-E for countywide workforce development (\$2,500,000)
- Government relations / lobbyist fees (\$185,000)

- Elderly food insecurity relief (\$666,836)
- Library materials (\$250,000)
- Homelessness initiatives (\$2,134,077)
- Jacksonville Urban League Community and Veterans Empowerment Center (\$1,000,000)
- Supervisor of Elections funding for part-time election employees (\$300,000)
- Blight awareness campaign (\$1,000,000)
- [North Florida Regional Council](#) - Florida Statute Chapter 186 (\$390,673)
- United Way State of Jax Data Analysis Initiative / United Way 211 (\$350,000)
- Edward Waters University Living, Learning and Community Center (\$8,700,000)
- Jacksonville Area Legal Aid (\$250,000)
- Affordable housing (\$4,350,000)
 - Downpayment Assistance (\$2,000,000)
 - Local stack funding for attainable housing (\$1,100,000)
 - The Finance Committee reduction removed the Mayor's proposed \$2.0 million however, \$900,000 of the funding was placed back in the budget as part of a 9/23/25 Councilmember Michael Boylan and Matt Carlucci budget amendment
 - Utilities tap in program (\$750,000)
 - Emergency rental and eviction prevention (\$500,000)
- Health programs (\$1,775,443)
 - [Jax Care Connect](#) (\$250,443)
 - The Finance Committee reduction removed \$980,000 of the Mayor's proposed \$1.75 million however, \$729,557 of the funding was placed back in the budget as part of a 9/23/25 Councilmember Michael Boylan budget amendment.
 - [Telehealth Safety Net / Healthlink Jax](#) (\$685,000)
 - Dental access to care (\$230,000)
 - Infant mortality program (\$110,000)
 - Gateway Community Services – Opioid (\$500,000)

Increases to proposed budget funding

- City Council \$240,180
 - \$140,000 of additional funding was added to the City Council Public Information Office
 - \$100,180 of additional funding was added to personnel costs for staff salary changes
- Animal Care and Protective Services \$514,260 for nine full-time positions
- Technology funding; Courts, Public Defender, and State Attorney \$482,348
- Supervisor of Elections \$320,000
 - 14% full-time employee wage increase \$300,000
 - Advertising \$20,000
- Direct contract / contributions to private organizations \$870,320

SPECIAL COUNCIL CONTINGENCIES

The City Council established various special council contingencies as part of the Finance Committee budget hearings. These contingencies require a 2/3 vote of City Council to be moved to a “spendable” budgetary line item.

Jacksonville Journey Forward

Municipal Code Section 85.103: There is hereby established a public body to be known as the Jacksonville Journey Forward, which shall exist as a board within the executive branch of the consolidated government. The Jacksonville Journey Forward shall be responsible for reviewing and making recommendations regarding community-based programs, services, activities, and contracts related to factors contributing to crime prevention, intervention, and rehabilitation, neighborhood safety and stability, and prevention of juvenile and adult recidivism ("JF Related Programs"). JF shall also serve as a convenor to organize and engage City agencies, offices, departments, independent agencies, and community leaders and stakeholders to establish a community-based Citywide plan and alignment of all resources to reduce factors contributing to crime and improve public safety. JF is authorized to preserve and register its name and taglines on behalf of the City as to any logos, trademarks, copyrights, or other intellectual property rights

\$1.9 million of the \$2.0 million proposed by the Mayor for the Jacksonville Journey Forward was de-appropriated by the City Council and placed in this contingency. This contingency was then given to the Kids Hope Alliance as part of ordinance 2025-511-E effectively eliminating all funding available for the Jacksonville Journey Forward in FY26.

Annual Operating Items

Various annual operating items were placed in special City Council contingencies to require the Administration to come back to City Council to move the funding back into the operating budget, which will require a 2/3 majority vote.

- | | |
|---|-------------|
| • Pediatric mental health funding | \$215,000 |
| • Art education program for military children | \$250,000 |
| • Community Benefits Agreement – Eastside | \$4,000,000 |
| • Contributions to Chamber of Commerce | |
| ○ Black Chamber of Commerce | \$40,000 |
| ○ Hispanic Chamber of Commerce | \$40,000 |
| ○ Jacksonville Chamber of Commerce | \$750,000 |

City Council Direct Contracts and Set-Asides

- | | |
|---------------|---|
| • \$570,320 | Various small direct contract items. |
| • \$1,359,243 | Residual budget balance with no specifically identified City Council purpose. Funding will be used in FY26 by City Council. |
| • \$2,600,000 | Funding for Riverfront Parks Conservancy to manage City's riverfront parks. |
| • \$5,000,000 | Funding for Council President Carrico's Special Committee on Youth Empowerment. Jacksonville.gov - Special Committee on Youth Empowerment |
| • \$5,868,505 | City Council extraordinary lapse |

COUNCIL EXTRAORDINARY LAPSE

Special Committee on Duval Department of Government Efficiency Committee Members:

Chair	Ron Salem – At Large Group 2
Vice Chair	Chris Miller – At Large Group 5
Member	Mike Gay – District 2
Member	Raul Arias – District 11
Member	Rory Diamond – District 13

A total of \$5,868,505, estimated to be 2% of controllable costs, was removed from operating accounts for various Departments and areas within the General Fund (FD 00111) as part of budget hearing #6 on 8/22/25 time stamp 5:41:40 [\[From link / Available Archives / tab 2025 / Finance / Finance Committee – Budget Hearing #6\]](#). Requests to return this funding to departmental operating accounts, per CM Ron Salem, must come through the Special Committee on Duval Department of Government Efficiency.

The Council extraordinary lapse of \$5,868,505 is detailed in the tables below by oversight area including departments that report to the Mayor totaling \$3,420,087, City Council and other areas totaling \$271,615, and non-departmental items totaling \$2,176,801.

(3,420,087)	
Departments Reporting to the Mayor	2% Council Extraordinary Lapse
Advisory Boards And Commissions	(7,994)
Employee Services	(113,084)
Executive Office of the Mayor	(90,394)
Finance	(189,930)
Jacksonville Human Rights Commission	(16,866)
Medical Examiner	(129,649)
Military Affairs and Veterans	(25,184)
Neighborhoods	(167,032)
Office of Administrative Services	(236,400)
Office of Economic Development	(51,773)
Office of Sports and Entertainment	(18,799)
Parks, Recreation & Community Services	(837,519)
Planning and Development	(75,296)
Public Library	(609,414)
Public Works	(850,754)

(271,615)	
Council and Other Areas	2% Council Extraordinary Lapse
City Council	(203,475)
Downtown Investment Authority	(3,904)
Health Administrator	(24,151)
Office of Ethics	(11,430)
Office of General Counsel-Center	(875)
Office of the Inspector General	(27,780)

(2,176,801)

Non-Departmental Area / Category	2% Council Extraordinary Lapse
Cathedral Arts Project	(5,000)
City Grant Match Funding (B1 Schedules)	(205,090)
Contribution to JTA	(37,127)
Council Approved Economic Incentives	(120,478)
Cultural Council	(1,178)
Downtown Vision	(16,098)
Florida-Florida State Baseball	(1,100)
FSCJ - Fire Academy Burn Building	(70,000)
Gator Bowl Game	(9,288)
Health Care Programs	(36,734)
Interlocal Agreements	(38,600)
Jacksonville Classical Academy	(6,000)
Jacksonville Historical Society	(4,000)
JU Manatee Study	(2,071)
Mayors Executive Oper Contingency	(2,000)
Municipal Dues, Affiliations and Fees	(30,499)
Other Citywide Items	83,188
Public Service Grants	(162,750)
Special Council Contingencies	(323,621)
Stormwater 501C3 Low Income Subsidy	(29,706)
Sulzbacher Center – Urban Rest Stop	(8,000)
UF Health / Shands Contribution	(1,120,000)
United Way 211	(5,000)
Zoo Contract	(25,650)

Departments and areas excluded from the Council extraordinary lapse are the Courts, Jacksonville Fire and Rescue, Office of the Sheriff, Public Defender, State Attorney, and Supervisor of Elections. The table below shows the 2% value of controllable costs for each of the excluded areas.

(15,160,952)

Branch / Department	2% of Controllable Cost Accounts
Courts	(20,464)
JFRD	(5,545,269)
JSO	(9,438,157)
Public Defender	(336)
Supervisor of Elections	(156,726)

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	2,003,918,147	120,594,018
00112	Mosquito Control State 1	81,324	47,503	47,503	(33,821)
00113	Special Events - General Fund	10,994,170	11,307,824	11,307,824	313,654
00116	Downtown Economic Development Fund	250,000	39,000,000	0	(250,000)
00119	Emergency Reserve	128,783,184	133,841,906	136,341,703	7,558,519
00129	Multiyear Programs and Initiatives	0	9,700,000	18,000,000	18,000,000
00131	Journey Forward	600,000	2,000,000	2,000,000	1,400,000
00191	Property Appraiser	14,381,774	13,906,407	13,906,407	(475,367)
00192	Clerk Of The Court	5,277,026	5,239,708	5,239,708	(37,318)
00193	Tax Collector	25,852,105	26,482,391	26,482,391	630,286
Total General Fund		2,069,543,712	2,259,278,569	2,217,243,683	147,699,971
Permanent Funds					
05102	Art In Public Places Permanent Fund	0	37,535	37,535	37,535
Total Permanent Funds		0	37,535	37,535	37,535
Special Revenue Funds					
10101	Concurrency Management System	843,123	926,719	977,321	134,198
10103	Fair Share Sector Areas Transportation Improvem	0	460,000	460,000	460,000
10105	Mobility Fee System	0	24,353,570	18,298,950	18,298,950
10201	Air Pollution Tag Fee	584,581	729,230	753,333	168,752
10301	Tourist Development Council	11,037,269	11,738,389	12,246,050	1,208,781
10304	Tourist Development Special Revenue	988,601	910,002	1,410,002	421,401
10401	Streets & Highways 5-Year Road Program	9,841,898	9,479,224	9,479,224	(362,674)
10402	Local Option Half Cent Transportation	130,616,426	137,328,562	137,328,562	6,712,136
10403	Local Option Gas Tax-Fund	35,571,101	34,565,924	34,565,924	(1,005,177)
10404	5 Cent Local Option Gas Tax	30,373,947	28,154,553	28,154,553	(2,219,394)
10405	9 Cent Local Option Gas Tax	6,804,054	6,163,691	6,163,691	(640,363)
10701	911 Emergency User Fee	8,945,421	9,018,972	9,018,972	73,551
10801	Downtown Northbank CRA Trust	18,491,371	41,499,514	40,708,349	22,216,978
10802	Downtown Southbank CRA Trust	7,753,794	7,136,240	7,686,649	(67,145)
10803	Jacksonville Beach Tax Increment - Non-CAFR	11,363,656	12,014,335	11,827,224	463,568
10805	King Soutel Crossing CRA Trust Fund	3,690,840	5,120,705	5,066,942	1,376,102
10806	Arlington CRA Trust	3,000,487	3,242,862	3,209,831	209,344
10901	Kids Hope Alliance Fund	54,252,114	57,105,080	57,105,080	2,852,966
10904	Kids Hope Alliance Trust Fund	200,000	200,000	200,000	0
10905	Youth Travel Trust - KHA	50,000	50,000	50,000	0
10906	Jacksonville Upward Mobility Program	310,000	461,000	461,000	151,000
11001	Better Jacksonville Trust Fund BJP	520,504,005	187,060,074	186,725,074	(333,778,931)
11103	Homelessness Initiatives Special Revenue Fund	2,240,000	6,508,478	4,374,401	2,134,401
11301	Huguenot Park	1,208,115	1,218,235	1,218,235	10,120
11302	Kathryn A Hanna Park Improvement	3,344,053	2,883,204	2,953,449	(390,604)
11306	Florida Boater Improvement Program	110,000	110,000	110,000	0
11308	Cecil Field Commerce Center	1,681,804	1,693,360	1,693,360	11,556
11312	Cecil Commerce Center	3,351,756	4,148,530	5,148,530	1,796,774
11404	Beach Erosion - Local	500,000	500,000	500,000	0
11501	Animal Care & Protective Services Programs	1,110,022	1,118,367	1,118,367	8,345
11507	Driver Education Safety Trust Fund	300,034	296,286	296,286	(3,748)
11518	Jacksonville Veterans Memorial Trust	62,688	64,568	64,568	1,880
11526	General Trust & Agency - Carryforward Council-A	516,466	0	0	(516,466)

City of Jacksonville, Florida

Summary of Budgets

		FY 2024-2025	FY 2025-2026		Change
		Adopted	Proposed	Approved	
11528	General Trust & Agency	775,000	800,000	800,000	25,000
11532	Art In Public Places Trust Fund	196,575	229,809	364,809	168,234
15104	Building Inspection	26,137,504	26,886,926	27,517,642	1,380,138
15106	Veterinary Services	191,000	173,954	173,954	(17,046)
15107	Library Conference Facility Trust	322,958	356,409	356,409	33,451
15111	Opioid Settlement Fund	5,581,474	5,985,960	5,994,181	412,707
15202	Court Cost Courthouse Trust Fund	2,895,103	2,632,261	3,232,261	337,158
15203	Recording Fees Technology	1,615,651	1,605,055	2,087,403	471,752
15204	Duval County Teen Court Programs Trust	500,466	534,121	534,121	33,655
15213	Court Costs \$65 Fee FS: 939 185	1,681,246	1,767,212	1,517,212	(164,034)
15302	Hazardous Waste Program - SQG	463,546	461,549	485,094	21,548
15304	Tree Protection & Related Expenditures	573,834	774,046	801,037	227,203
Total Special Revenue Funds		910,581,983	638,466,976	633,238,050	(277,343,933)
Capital Project Funds					
32102	General Capital Projects	149,155	916,446	916,446	767,291
32104	2009 Authorized Capital Projects	0	(30,583)	(30,583)	(30,583)
32105	2010 Authorized Capital Projects	0	(41,436)	(41,436)	(41,436)
32111	Authorized Capital Projects	0	(1,011,381)	(1,011,381)	(1,011,381)
32124	Authorized Capital Projects - FY23 and Forward	294,158,195	338,908,780	349,528,400	55,370,205
Total Capital Project Funds		294,307,350	338,741,826	349,361,446	55,054,096
Enterprise Funds					
41102	Public Parking	5,881,496	4,802,168	4,949,602	(931,894)
41108	Parking Capital Improvement	60,000	0	0	(60,000)
42101	Motor Vehicle Inspection	419,632	426,040	426,040	6,408
43101	Solid Waste Disposal	183,977,153	195,603,984	195,432,783	11,455,630
43102	Contamination Assessment	450,633	462,818	462,818	12,185
43103	Landfill Closure	3,042,587	3,297,598	3,297,598	255,011
43105	Solid Waste General Capital Projects	46,250,000	43,300,000	43,300,000	(2,950,000)
43301	Solid Waste Facilities Mitigation	272,723	1,280,745	280,745	8,022
43302	Solid Waste Class III Mitigation	1,263,000	1,533,716	533,716	(729,284)
43303	SW Facilities Mitigation Projects	236,178	244,198	244,198	8,020
44101	Stormwater Service	34,458,290	35,488,369	35,488,369	1,030,079
44102	Stormwater Services - Capital Projects	11,618,891	11,431,799	11,431,799	(187,092)
45102	Equestrian Center-NFES Horse	557,565	667,260	667,260	109,695
46101	Sports Complex CIP	9,552,419	10,098,650	10,098,650	546,231
47101	City Venues-City	37,263,198	41,778,858	41,335,738	4,072,540
47102	City Venues-ASM	53,257,431	57,935,071	57,491,951	4,234,520
47103	Capital Projects-City Venues Surcharge	4,607,801	4,443,166	4,502,200	(105,601)
47105	City Venues-Debt Service	54,801,562	60,734,736	60,734,736	5,933,174
47125	City Venues Capital Project Fund	175,118,345	238,598,000	239,098,000	63,979,655
Total Enterprise Funds		623,088,904	712,127,176	709,776,203	86,687,299
Internal Service Funds					
51101	Motor Pool	41,757,915	38,711,061	38,711,061	(3,046,854)
51102	Motor Pool - Vehicle Replacement	41,085,156	33,763,458	33,763,458	(7,321,698)
51103	Motor Pool - Direct Replacement	3,696,439	439,018	439,018	(3,257,421)
52101	Copy Center	2,681,659	2,662,421	2,628,296	(53,363)
53101	Information Technologies	42,043,030	38,947,284	38,909,984	(3,133,046)
53102	Radio Communication	4,948,856	7,152,673	5,746,635	797,779

City of Jacksonville, Florida
Summary of Budgets

		FY 2024-2025	FY 2025-2026		Change
		Adopted	Proposed	Approved	
53103	Tech System Development	1,788,549	0	0	(1,788,549)
53104	Technology Equipment Refresh	4,001,064	3,061,236	3,061,236	(939,828)
53105	Radio Equipment Refresh	719,106	0	0	(719,106)
53106	IT System Development Fund	17,803,070	5,385,162	6,791,200	(11,011,870)
54101	Public Building Allocations	58,385,971	56,394,789	56,394,789	(1,991,182)
55101	Office Of General Counsel-Fund	14,253,459	14,446,464	14,633,867	380,408
56101	Self Insurance	72,698,501	57,689,484	57,760,069	(14,938,432)
56201	Group Health	104,335,042	105,390,266	105,390,266	1,055,224
56301	Insured Programs	20,334,976	18,769,126	18,849,691	(1,485,285)
57101	Debt Management Fund	188,496,610	705,214,453	677,352,789	488,856,179
Total Internal Service Funds		619,029,403	1,088,026,895	1,060,432,359	441,402,956
Pension Trust Funds					
65101	General Employees Pension Trust	21,050,717	21,722,749	21,722,749	672,032
65103	Correctional Officers Pension Trust	3,067,201	3,348,714	3,348,714	281,513
65110	GEDC Survivor & Disability Plan	107,457	228,366	228,366	120,909
65111	PSDC Survivor & Disability Plan	62,249	109,247	109,247	46,998
Total Pension Trust Funds		24,287,624	25,409,076	25,409,076	1,121,452
Total For All Subfunds		4,540,838,976	5,062,088,053	4,995,498,352	454,659,376

BUDGETED REVENUE, EXPENDITURES AND RESERVES

	General Funds	Permanent Funds	Special Revenue Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	Pension Trust	Total
Revenue								
Ad Valorem Taxes	1,177,681,641	0	41,154,458	0	0	0	0	1,218,836,099
Local Option, Use & Fuel Taxes	1,291,104	0	379,904,163	0	21,166,777	0	0	402,362,044
Utility Service Taxes	112,158,879	0	0	0	0	0	0	112,158,879
Communication Services Tax	33,431,594	0	0	0	0	0	0	33,431,594
Local Business Taxes	6,709,608	0	0	0	0	0	0	6,709,608
Building Permits	471,392	0	19,772,911	0	0	0	0	20,244,303
Franchise Fees	47,946,071	0	0	0	15,937,623	0	0	63,883,694
Impact Fees	0	0	18,566,553	0	0	0	0	18,566,553
Other Permits, Fees And Licenses	618,257	0	14,021	0	87,460	0	0	719,738
Federal Grants	20,000	0	0	0	0	0	0	20,000
Federal Payments	27,500	0	0	0	0	0	0	27,500
State Grants	625,140	0	0	0	0	0	0	625,140
State Shared Revenues	237,361,773	0	5,442,612	0	0	0	0	242,804,385
Contributions From Other Local Units	149,948,021	0	21,117,016	0	0	0	0	171,065,037
General Government	16,989,162	0	1,709,823	0	(49,108)	465,938,352	0	484,588,229
Public Safety	57,702,511	0	7,414,198	0	335,000	0	0	65,451,709
Physical Environment	454,570	0	950,838	916,446	162,998,659	0	0	165,320,513
Transportation	632,600	0	0	0	5,698,306	9,000	0	6,339,906
Human Services	2,394,692	0	937,271	0	0	0	0	3,331,963
Culture And Recreation	819,756	0	3,742,000	0	11,338,237	0	0	15,899,993
Court-related Revenue	414,400	0	4,130,732	0	0	0	0	4,545,132
Other Charges For Services	16,186,594	0	324,664	0	8,733,156	0	0	25,244,414
Judgement And Fines	758,546	0	262,165	0	0	0	0	1,020,711
Fines - Local Ordinance Violation	328,481	0	136,407	0	455,326	0	0	920,214
Other Judgements, Fines, and Forfeits	218,500	0	0	0	0	0	0	218,500
Interest and Other Earnings	24,328,320	37,535	13,674,433	0	3,745,031	6,924,206	0	48,709,525
Rents And Royalties	87,090	0	4,221,802	0	11,882,223	135,252	0	16,326,367
Disposition Of Fixed Assets	100,000	0	3,392,613	0	0	500,000	0	3,992,613
Sale Of Surplus Materials And Scrap	0	0	0	0	2,141,707	0	0	2,141,707
Contributions - Donations From Private Sour	425,570	0	1,013,197	0	98,390	0	0	1,537,157
Pension Fund Contributions	0	0	0	0	0	0	25,409,076	25,409,076
Other Miscellaneous Revenue	18,777,993	0	28,233,395	0	7,766,225	945,400	0	55,723,013
Transfer In	135,453,829	0	67,773,462	72,291,084	166,199,268	23,717,876	0	465,435,519
Contributions From Component Units	40,000,000	0	0	0	0	0	0	40,000,000
Debt Proceeds	0	0	0	276,153,916	281,898,000	560,863,992	0	1,118,915,908
Non-Operating Sources	132,880,089	0	9,349,316	0	9,343,923	1,398,281	0	152,971,609
Total Revenue	2,217,243,683	37,535	633,238,050	349,361,446	709,776,203	1,060,432,359	25,409,076	4,995,498,352

BUDGETED REVENUE, EXPENDITURES AND RESERVES

	General Funds	Permanent Funds	Special Revenue Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	Pension Trust	Total
Expenditures - Departmental								
Personnel Expenses	1,161,679,349	0	34,034,330	0	36,789,021	48,588,394	576,643	1,281,667,737
Operating Expenses	357,194,070	0	84,188,624	0	189,645,475	284,196,266	24,373,754	939,598,189
Capital Outlay	14,487,273	0	51,695,526	350,361,446	305,124,674	32,333,719	1	754,002,639
Grants and Aids	113,308,972	0	208,193,448	0	0	281,799	0	321,784,219
Other Uses	(6,046)	0	3,761,669	0	3,601,847	4,113,714	458,678	11,929,862
Total Expenditures - Departmental	1,646,663,618	0	381,873,597	350,361,446	535,161,017	369,513,892	25,409,076	3,308,982,646
Expenditures - Non Departmental								
Cash Carryover	136,341,703	0	500,000	0	2,059,698	1,063,006	0	139,964,407
Contingencies	57,309,706	0	55,322,744	(1,000,000)	0	300,000	0	111,932,450
Contributions and Transfers to Other Funds	234,992,314	37,535	83,115,518	0	102,350,842	7,174,736	0	427,670,945
Contributions to Other Local Units	11,013,769	0	0	0	0	0	0	11,013,769
Transfers Out to Pay Debt Interest or Princi	35,455,471	0	110,390,482	0	3,080,735	110,471,191	0	259,397,879
Debt Service Costs	89,208,490	0	1,985,709	0	67,121,911	11,931,080	0	170,247,190
Fiscal Agent and Other Debt Fees	6,258,612	0	50,000	0	2,000	559,978,454	0	566,289,066
Total Expenditures - Non Departmental	570,580,065	37,535	251,364,453	(1,000,000)	174,615,186	690,918,467	0	1,686,515,706
Total Appropriations, Contingency and Cash Carryover	2,217,243,683	37,535	633,238,050	349,361,446	709,776,203	1,060,432,359	25,409,076	4,995,498,352

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	6,828	15
00113	Special Events - General Fund	13	13	13	0
00191	Property Appraiser	113	113	113	0
00192	Clerk Of The Court	36	36	36	0
00193	Tax Collector	254	254	254	0
Total General Fund		7,229	7,235	7,244	15
Special Revenue Funds					
10101	Concurrency Management System	7	7	7	0
10201	Air Pollution Tag Fee	6	6	6	0
10301	Tourist Development Council	2	2	2	0
10701	911 Emergency User Fee	5	5	5	0
10806	Arlington CRA Trust	1	1	1	0
10901	Kids Hope Alliance Fund	42	42	42	0
11103	Homelessness Initiatives Special Revenue Fu	0	7	7	7
11301	Huguenot Park	10	10	10	0
11302	Kathryn A Hanna Park Improvement	17	17	17	0
11308	Cecil Field Commerce Center	6	6	6	0
11501	Animal Care & Protective Services Programs	1	1	1	0
15104	Building Inspection	189	195	195	6
15107	Library Conference Facility Trust	3	3	3	0
15111	Opioid Settlement Fund	2	2	2	0
15204	Duval County Teen Court Programs Trust	5	5	5	0
15213	Court Costs \$65 Fee FS: 939 185	9	9	9	0
15302	Hazardous Waste Program - SQG	5	5	5	0
15304	Tree Protection & Related Expenditures	1	4	4	3
Total Special Revenue Funds		311	327	327	16
Enterprise Funds					
41102	Public Parking	36	36	36	0
42101	Motor Vehicle Inspection	4	4	4	0
43101	Solid Waste Disposal	116	115	115	(1)
44101	Stormwater Service	53	56	56	3
Total Enterprise Funds		209	211	211	2
Internal Service Funds					
51101	Motor Pool	97	90	90	(7)
51102	Motor Pool - Vehicle Replacement	3	3	3	0
52101	Copy Center	5	5	5	0
53101	Information Technologies	123	122	122	(1)
53102	Radio Communication	11	11	11	0
54101	Public Building Allocations	61	61	61	0
55101	Office Of General Counsel-Fund	79	76	77	(2)
56101	Self Insurance	25	26	26	1
56201	Group Health	9	9	9	0
56301	Insured Programs	9	8	8	(1)
Total Internal Service Funds		422	411	412	(10)
Pension Trust Funds					
65101	General Employees Pension Trust	5	5	5	0
Total Pension Trust Funds		5	5	5	0
Total Employee Cap For All Funds		8,176	8,189	8,199	23

GENERAL FUND

Operating Fund

General Fund Operating
Fund - 00111

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Property Taxes	1,040,676,809	1,103,688,826	1,177,681,641	6.7%	73,992,815
Other Taxes	142,271,926	140,905,217	153,591,185	9.0%	12,685,968
Permits, Fees and Special Assessments	46,046,745	43,925,417	49,022,220	11.6%	5,096,803
Intergovernmental Revenue	568,860	503,908	626,470	24.3%	122,562
State Shared Revenue	232,811,865	240,899,762	237,361,773	(1.5%)	(3,537,989)
Charges for Services	74,962,452	75,145,151	78,404,573	4.3%	3,259,422
Fines and Forfeits	1,559,816	1,411,555	1,305,527	(7.5%)	(106,028)
Miscellaneous Revenue	49,077,622	44,896,254	40,067,680	(10.8%)	(4,828,574)
Other Sources	6,218,593	15,000,000	0	(100.0%)	(15,000,000)
Transfers From Other Funds	33,368,751	61,116,039	115,909,057	89.7%	54,793,018
Transfers From Component Units	136,192,846	148,986,015	149,948,021	0.6%	962,006
Fund Balance Appropriation	55,835,320	6,845,985	0	(100.0%)	(6,845,985)
TOTAL REVENUE	1,819,591,605	1,883,324,129	2,003,918,147	6.4%	120,594,018
EXPENDITURES					
Personnel Expenses	806,505,757	842,320,613	963,522,221	14.4%	121,201,608
Defined Benefit Pension UAAL	135,009,177	142,612,443	161,996,084	13.6%	19,383,641
Operating Expenses	342,266,953	344,207,454	341,246,021	(0.9%)	(2,961,433)
Capital Outlay	10,786,505	5,533,446	14,487,264	161.8%	8,953,818
Debt Service	97,701,204	119,109,860	124,676,961	4.7%	5,567,101
Grants, Aids & Contributions	71,030,675	103,960,811	112,654,097	8.4%	8,693,286
Transfers to Other Funds	282,674,685	240,190,237	244,756,083	1.9%	4,565,846
Other Uses	10,567,430	85,389,265	46,447,921	(45.6%)	(38,941,344)
City Council Extraordinary Lapse	0	0	(5,868,505)		(5,868,505)
TOTAL EXPENDITURES	1,756,542,386	1,883,324,129	2,003,918,147	6.4%	120,594,018
AUTHORIZED POSITION CAP					
		Adopted FY 2024-2025	Approved FY 2025-2026	Change	
Full Time Positions		6,813	6,828	15	
Part Time Hours		1,396,492	1,381,217	(15,275)	

GENERAL FUND OPERATING
FUND -- 00111
EMPLOYEE CAP BY DEPARTMENT

	Adopted FY 2024-2025	Approved 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	162	7
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 OPERATING	6,813	6,828	15

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	1,218,836,099
Distribution to Tax Increment Districts	(37,180,941)	(38,721,830)	(41,669,119)	(41,154,458)
Net Ad Valorem Taxes	1,040,676,809	1,103,688,826	1,191,159,774	1,177,681,641
Communication Services Tax	30,770,250	30,322,319	33,431,594	33,431,594
Contributions From Component Units	0	0	40,000,000	40,000,000
Contributions From Other Local Units	125,305,515	137,424,496	138,798,741	138,798,741
Debt Proceeds	5,979,060	15,000,000	0	0
Disposition Of Fixed Assets	274,876	100,000	100,000	100,000
Federal Payments	27,487	24,000	27,500	27,500
Franchise Fees	45,606,917	43,498,417	47,946,071	47,946,071
Interest and Other Earnings	29,070,633	26,772,776	25,893,597	21,093,597
Judgement And Fines	816,990	769,179	758,546	758,546
Local Business Taxes	6,992,195	7,015,091	6,709,608	6,709,608
Local Option, Use & Fuel Taxes	1,278,320	1,256,662	1,291,104	1,291,104
Non-Operating Sources	55,835,320	6,845,985	0	0
Other Charges For Services	13,025,109	11,228,304	12,035,670	12,035,670
Other Miscellaneous Revenue	2,781,932	2,681,545	2,695,267	2,695,267
State Shared Revenues	232,811,865	240,899,762	232,561,773	237,361,773
Transfer In	33,368,751	61,116,039	75,909,057	75,909,057
Utility Service Taxes	103,231,161	102,311,145	112,158,879	112,158,879
TOTAL NON-DEPARTMENTAL REVENUES	1,727,853,190	1,790,954,546	1,921,477,181	1,907,999,048
DEPARTMENTAL REVENUES				
Advisory Boards And Commissions	140,360	256,000	126,500	126,500
City Council	343,830	328,455	355,790	442,360
Corrections	2,434,268	809,912	711,849	711,849
Courts	0	0	0	0
Downtown Investment Authority	5,050	8,500	6,000	6,000
Employee Services	335	750	450	450
Executive Office of the Sheriff	1,512	0	0	0
Finance	132,457	87,324	72,101	72,101
Fire and Rescue-Center	56,925,635	57,975,710	57,989,736	57,939,736
Investigations & Homeland Security	1,078,668	1,237,049	1,536,365	1,536,365
Jacksonville Human Rights Commission	19,730	39,000	20,000	20,000
Medical Examiner	1,963,535	2,260,000	2,088,092	2,088,092
Neighborhoods	461,562	377,123	341,224	341,224
Office of Administrative Services	1,856,870	1,892,418	1,564,433	1,564,433
Office of Economic Development	45,037	66,096	66,096	66,096
Office of Ethics	3,500	53,500	55,105	55,105
Office of the Inspector General	0	153,523	153,523	153,523
Parks, Recreation & Community Services	647,943	791,750	811,250	811,250
Patrol & Enforcement	12,090,006	12,282,040	15,597,348	15,204,228
Personnel & Professional Standards	576,057	487,352	568,606	568,606
Planning and Development	1,165,986	1,125,000	1,175,000	1,175,000
Police Services	3,498,202	3,745,776	3,734,623	3,734,623
Public Library	174,571	290,056	290,056	290,056
Public Works	8,126,337	8,025,299	8,404,245	8,404,245
Supervisor of Elections	46,964	76,950	607,257	607,257
TOTAL DEPARTMENTAL REVENUES	91,738,415	92,369,583	96,275,649	95,919,099
TOTAL GENERAL FUND OPERATING REVENUES	1,819,591,605	1,883,324,129	2,017,752,830	2,003,918,147

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	30,535,723
Contributions From Local-Component Units	96,866,305	97,708,817	108,263,018	108,263,018
Contributions From Other Local Units	125,305,515	137,424,496	138,798,741	138,798,741
State Shared Revenues				
1-17 Cigarette Tax FS 21002	294,353	337,280	286,375	286,375
Alcoholic Beverage Licenses FS 561342	891,356	899,401	918,666	918,666
Constitutional Fuel Tax FS 206411a	4,882,500	4,920,949	4,739,612	4,739,612
County Fuel Tax FS 206411b	4,258,587	4,274,189	4,123,907	4,123,907
County Fuel Tax Refund FS 206414	12,773	17,000	10,000	10,000
Insurance Agent Licenses FS 624501	272,710	288,166	278,164	278,164
Local Government Half Cent Sales Tax FS 21861	128,675,593	130,421,463	128,576,845	128,576,845
Mobile Home Licenses FS 32008	267,952	262,735	285,946	285,946
Municipal Fuel Tax FS 206411c	8,743,886	9,687,386	8,932,640	9,332,640
Municipal Fuel Tax Refund FS 206414	263,744	150,000	412,000	412,000
Revenue Shared - County FS 212206d4	37,232,997	40,130,751	36,950,112	38,750,112
Revenue Shared - Municipal Sales Tax FS 212206d5	40,521,079	42,902,098	40,371,870	42,971,870
Revenue Shared - Population FS 218232	6,446,482	6,557,285	6,627,785	6,627,785
Special Fuel and Motor Fuel Use Tax	47,853	51,059	47,851	47,851
State Shared Revenues	232,811,865	240,899,762	232,561,773	237,361,773
Transfer In				
10801 Downtown Northbank CRA Trust	2,500	2,500	2,500	2,500
10802 Downtown Southbank CRA Trust	2,500	2,500	2,500	2,500
10805 King Soutel Crossing CRA Trust Fund	2,500	2,500	2,500	2,500
10806 Arlington CRA Trust	2,500	2,500	2,500	2,500
11101 Community Development	128,404	128,404	136,917	136,917
32124 Authorized Capital Projects - FY23 and Forward	0	0	10,000,000	10,000,000
43101 Solid Waste Disposal	26,818,961	58,829,926	59,066,569	59,066,569
51102 Motor Pool - Vehicle Replacement	0	0	4,500,000	4,500,000
54101 Public Building Allocations	5,861,534	2,147,709	2,195,571	2,195,571
Transfer In	32,818,899	61,116,039	75,909,057	75,909,057

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	519,822
City Council	12,650,393	13,926,717	12,628,058	12,614,754
Clerk of the Court-Center	0	1,546,579	1,526,257	1,526,257
Corrections	155,730,875	167,239,003	173,237,318	173,237,318
Courts	6,324,678	6,263,656	5,728,178	5,128,176
Downtown Investment Authority	1,000,486	1,227,187	722,133	746,336
Employee Services	7,854,869	8,390,879	7,459,119	7,308,731
Executive Office of the Mayor	5,392,220	4,981,888	5,397,000	4,864,399
Executive Office of the Sheriff	7,745,551	7,901,451	7,603,034	7,745,699
Finance	21,167,280	19,824,076	17,860,419	17,191,785
Fire and Rescue-Center	378,957,993	386,239,997	387,250,459	387,455,625
Health Administrator	1,608,101	1,903,316	1,919,220	1,895,068
Investigations & Homeland Security	105,489,998	106,763,444	102,498,069	102,498,069
Jacksonville Human Rights Commission	1,198,574	1,021,173	1,057,203	1,040,332
Medical Examiner	6,816,654	7,179,389	7,227,699	7,098,044
Military Affairs and Veterans	1,427,488	1,658,991	1,458,853	1,433,663
Neighborhoods	11,224,648	12,473,339	17,760,674	12,243,629
Office of Administrative Services	15,010,569	17,222,223	15,622,836	16,009,491
Office of Economic Development	3,332,472	3,390,979	2,896,376	3,078,542
Office of Ethics	754,765	819,189	655,904	644,469
Office of General Counsel-Center	1,332,051	152,721	150,861	149,978
Office of Sports and Entertainment	936,095	1,264,091	1,179,616	1,122,150
Office of State's Attorney	2,815,067	2,911,764	2,841,155	2,841,154
Office of the Inspector General	1,513,497	1,612,739	1,568,919	1,541,130
Parks, Recreation & Community Services	52,434,528	57,668,818	58,780,793	57,211,570
Patrol & Enforcement	237,063,070	252,361,810	249,470,872	249,267,334
Personnel & Professional Standards	35,011,178	40,500,309	42,659,076	42,659,076
Planning and Development	4,370,436	4,421,987	5,224,320	4,599,011
Police Services	56,762,933	58,459,426	62,564,502	62,564,502
Public Defender's	2,615,841	2,537,521	1,509,147	1,509,142
Public Library	40,842,324	40,867,079	42,393,846	41,534,423
Public Works	68,033,592	67,545,340	64,326,036	63,475,277
Supervisor of Elections	12,778,671	8,356,121	9,409,337	9,429,334
TOTAL DEPARTMENTAL EXPENSES	1,260,719,729	1,309,225,713	1,313,115,112	1,302,184,290
NON-DEPARTMENTAL EXPENSES				
Inter-local Agreements	3,421,778	2,664,229	2,916,391	2,877,791
Miscellaneous Appropriations	3,398,766	2,664,797	162,135,891	161,702,407
Miscellaneous Expenditures	161,312,399	217,847,654	225,886,281	214,721,938
Reserves	0	64,289,018	19,871,117	24,751,533
Subfund Level Activity	327,677,385	286,632,718	293,828,038	297,680,188
TOTAL NON-DEPARTMENTAL EXPENSES	495,810,328	574,098,416	704,637,718	701,733,857
TOTAL GENERAL FUND OPERATING EXPENDITURES	1,756,542,386	1,883,324,129	2,017,752,830	2,003,918,147

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

	FY 2023-2024 ACTUALS	FY 2024-2025 ADOPTED	FY 2025-2026	
			PROPOSED	APPROVED
Inter-local Agreements				
Atlantic Bch Lifeguard-Bch Capital Outlay	9,000	9,000	9,000	9,000
Atlantic Bch Lifeguard-Bch Cleanup	273,749	281,961	290,420	290,420
Atlantic Bch-Neptune Bch Fire Service	343,188	353,484	364,089	364,089
Beaches - Disposal Charges	973,251	791,466	986,382	986,382
Beaches - Other Public Safety	0	0	0	(38,600)
Jacksonville Beach Interlocal Agreement	876,647	902,946	930,034	930,034
Neptune Beach Interlocal Agreement F5290	945,943	325,372	336,466	336,466
Total Inter-local Agreements	3,421,778	2,664,229	2,916,391	2,877,791
Miscellaneous Appropriations				
415 Limit Pension Cost	4,193	36,000	36,000	36,000
Advisory Boards and Commissions - UAAL	0	0	51,359	51,359
Business Improvement District	872,337	804,877	804,877	804,877
City Council - UAAL	0	0	963,880	963,880
Citywide Other Economic Environment	0	0	0	(21,411)
Courts - UAAL	0	0	80,937	80,937
Downtown Investment Authority - UAAL	0	0	217,929	217,929
Employee Services - UAAL	0	0	496,230	496,230
Executive Office of the Mayor - UAAL	0	0	525,715	525,715
Finance - UAAL	0	0	1,224,607	1,224,607
Fire and Rescue - UAAL	0	0	61,822,965	61,822,965
Jacksonville Human Rights Commission - UAAL	0	0	132,396	132,396
Medical Examiner - UAAL	0	0	658,619	658,619
Military Affairs and Veterans - UAAL	0	0	195,698	195,698
Municipal Dues & Affiliation	753,050	836,530	839,410	839,410
Municipal Dues Affiliation Sec 10 109	224,532	228,897	230,603	230,603
Municipal Dues and Affiliation - Executive	0	0	0	(21,400)
Neighborhoods - UAAL	0	0	921,072	921,072
North Florida Regional Council	390,673	390,673	390,673	0
Office of Administrative Services - UAAL	0	0	1,793,692	1,793,692
Office of Economic Development - UAAL	0	0	204,383	204,383
Office of Ethics - UAAL	0	0	73,377	73,377
Office of General Counsel - UAAL	0	0	9,050	9,050
Office of Sports and Entertainment - UAAL	0	0	74,523	74,523
Office of the Inspector General - UAAL	0	0	183,774	183,774
Office of the Sheriff Departments - UAAL	0	0	84,371,438	84,371,438
Parks, Recreation & Community Services - UAAL	0	0	2,689,427	2,689,427
Planning and Development - UAAL	0	0	445,963	445,963
Public Works - UAAL	0	0	2,015,764	2,015,764
Refund - Taxes Overpaid,Error,Controversy	0	5,000	5,000	5,000
Supervisor of Elections - UAAL	0	0	330,882	330,882
Tax Deed Purchases	(1,819)	100,000	80,000	80,000
Transportation Planning Organization	258,383	262,820	265,648	265,648
Total Miscellaneous Appropriations	2,501,349	2,664,797	162,135,891	161,702,407

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

	FY 2023-2024 ACTUALS	FY 2024-2025 ADOPTED	FY 2025-2026	
			PROPOSED	APPROVED
Miscellaneous Expenditures				
988 Crisis Counseling Call Center	0	0	200,000	200,000
Agape Community Health Center	163,265	153,603	121,724	121,724
Alcohol Rehabilitation Program	368,873	399,989	399,989	399,989
Angel Kids Peds - Pediatric Mental Health	0	0	215,000	215,000
Annual Independent Audit - Legislative	379,555	423,591	429,500	429,500
Art In Public Places - Cultural Services	2,179	5,639	5,408	5,338
Art in Public Places Personnel Costs	55,385	55,385	55,385	55,385
Atlantic Bch Lifeguard-Bch Capital Outlay	41,171	49,531	47,326	47,326
BJP 20% Gas Tax Contrib To Fiscal Agent	4,899,272	4,920,949	4,739,612	4,739,612
Boselli Foundation	0	500,000	0	0
CIP Debt Service Repayment	55,477,450	75,077,250	85,856,699	85,856,699
Citywide Misc Expenditures Studies - Conservation an	0	0	0	(2,071)
Citywide Miscellaneous Expenditures - Financial and A	0	0	0	(189,508)
Citywide Miscellaneous Expenditures - Health Service	0	0	0	(32,734)
Citywide Miscellaneous Expenditures - Hospital Servic	0	0	0	(1,120,001)
Citywide Miscellaneous Expenditures - Other Human S	0	0	0	(27,000)
Citywide Miscellaneous Expenditures - Other Public S	0	0	0	(70,000)
Citywide Miscellaneous Expenditures - Public Assistan	0	0	0	(29,706)
Citywide Miscellaneous Expenditures - Special Events	0	0	0	(10,388)
Citywide Miscellaneous Expenditures Other General G	25,295	0	0	(3,785)
Community Benefits Agreement - Countywide Workfor	0	0	2,500,000	0
Community Benefits Agreement - Eastside	0	0	4,000,000	0
Contribution To Shands Jax Medical Centr	28,733,059	56,000,000	56,000,000	56,000,000
Dental Access to Care	0	0	230,000	0
Dun & Bradstreet Employment Creation Incentive	228,000	351,000	522,000	522,000
Dunn & Bradstreet Headquarters Retention	600,000	600,000	600,000	600,000
Economic Grant Program	6,922,837	8,051,000	5,823,130	5,823,130
Ed Ball Building	473,872	480,821	483,999	483,999
Elevate	0	0	0	100,000
Employee Parking Subsidy	0	493,680	531,300	531,300
Family Nurturing Center of Florida	44,108	75,000	0	0
Filing Fee Local Ord Violation-Public Df	1,650	12,000	15,000	15,000
Filing Fee Local Ord Violation-St Attorn	0	52,000	52,000	52,000
Five Points	0	50,000	0	0
Florida Black Expo - Florida Black Excellent Fest	98,965	0	0	100,000
Florida State College at Jacksonville – Fire Academy	0	0	3,500,000	3,500,000
Florida-Florida State Baseball	45,000	50,000	55,000	55,000
FOBT Pipeline, Inc.	162,423	250,000	0	0
Food Insecurity Relief	0	0	1	0
FOP Foundation	58,489	200,000	0	200,000
Gateway Community Services – Opioid	0	0	500,000	0
Haverty's Building	1,667,033	1,666,888	711,572	711,572
In The Word International Inc– Out East Community C	0	0	300,000	0
Infant Mortality	0	0	310,000	200,000
International Association of Fire Fighters	0	0	0	245,320
Jacksonville Classical Academy	0	0	300,000	300,000
Jacksonville Historical Society	0	0	200,000	200,000
Jacksonville University - Law School	6,524,493	3,000,000	0	0
Jax Care Connect	614,841	500,000	1,750,000	1,499,557
Jax Chamber – JaxHUB	0	0	100,000	0

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

	FY 2023-2024 ACTUALS	FY 2024-2025 ADOPTED	FY 2025-2026	
			PROPOSED	APPROVED
Juvenile Justice	5,549,841	6,401,013	7,105,814	6,081,861
Kids Hope Alliance-Activity	0	0	0	75,000
License Agreements&Fees	38,937	42,000	69,265	69,265
Lobbyist Fees	120,000	120,000	120,000	120,000
Manatee Study	69,615	90,000	103,549	103,549
Medicaid Program	16,856,559	19,364,000	22,746,000	22,746,000
Museum of Contemporary Art Jacksonville	0	0	500,000	0
Needs Assessment, Accountability and Research	0	1	1	0
Nondepartmental Allocations	918,513	1,271,195	1,187,028	1,187,028
Paysafe Employment Creation 2022-863	0	300,000	0	0
Paysafe HQ Relocation	300,000	300,000	0	0
PSG - Cultural Council	8,190,192	6,944,615	6,944,615	6,944,615
Public Safety DC Plan Administration	0	1	1	0
Public Service Grants	8,316,819	7,200,000	7,200,000	7,200,000
Qualified Target Industries	248,741	392,498	313,050	313,050
Rev Grt 2004-274 Ramco	998,059	1,190,000	1,370,000	1,370,000
Rev Grt 2016-285 Amazon	1,211,795	1,270,000	800,000	800,000
Rev Grt 2016-791 Uptown Rivercity Crossn	0	240,000	0	0
Ronald McDonald House	0	100,000	0	0
Salvation Army	0	0	0	150,000
SMG - Gator Bowl Game	438,825	464,409	464,409	464,409
St. Johns County	0	0	105,100	105,100
Stormwater 501C3 Low Income Subsidy	1,577,731	1,524,595	1,485,303	1,485,303
Sulzbacher Center	487,274	270,000	0	0
Sulzbacher Center – Urban Rest Stop	0	0	400,000	400,000
Targeted Industry Program	0	112,500	150,000	150,000
Telehealth Safety Net / Healthlink Jax	0	0	2,185,000	1,500,000
United Way	0	100,000	200,000	0
United Way 211	172,194	250,000	400,000	250,000
University of Florida Health and Financial Technology	0	15,000,000	0	0
Vacancy Pool FTE / Part-Time Hours	0	1	1	0
Volunteers in Medicine	178,025	200,000	200,000	200,000
Zoo Contract	1,950,114	1,282,500	1,282,500	1,282,500
Total Miscellaneous Expenditures	155,210,449	217,847,654	225,886,281	214,721,938

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

	FY 2023-2024 ACTUALS	FY 2024-2025 ADOPTED	FY 2025-2026	
			PROPOSED	APPROVED
Reserves				
– Contingency – Executive	0	0	0	(2,000)
2025-040-A FY26 Council Requested Contingency	0	0	9,416,621	300,000
Budget Stabilization Reserve	0	0	0	1,059,243
Contingency - Collective Bargaining	0	58,000,000	0	0
Contingency FIND Match	0	2,700,000	3,060,000	3,060,000
Council Operating Contingency	0	100,000	100,000	100,000
Federal Matching Grants	0	3,278,136	6,944,496	6,944,496
Lapse	0	0	0	5,868,505
Mayors Executive Oper Contingency	0	100,000	100,000	100,000
Reserve - Federal Programs - Other Economic Enviro	0	250,000	250,000	44,910
Riverfront Parks	0	0	0	2,600,000
Special Council Operating Contingency - Legislative	0	0	0	(323,621)
Special Council Reserve-Activity	0	(139,118)	0	0
Youth Empowerment City Council Special Committee	0	0	0	5,000,000
Total Reserves	0	64,289,018	19,871,117	24,751,533

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

	FY 2023-2024 ACTUALS	FY 2024-2025 ADOPTED	FY 2025-2026	
			PROPOSED	APPROVED
Subfund Level Activity				
11180 Blasius Rd/FlexCold 2023-015	0	0	534,658	534,658
Arcadia 2022-617	0	0	405,000	405,000
Avion Partners 2023-239	0	0	425,000	425,000
BGFP – FreezePak 2022-618	0	0	558,000	558,000
Cathedral Arts – Military Children	0	0	250,000	250,000
Citywide - Other General Governmental Services	5,821,588	0	0	98,284
Citywide Other Human Services	0	0	0	(5,000)
Code Compliance Forgivable Loan (CCR)	0	0	0	(55,842)
Community Benefits Agreement - Eastside	0	0	0	4,000,000
Contributions To-From JTA - Other Transportation Ser	1,752,950	1,812,937	1,856,342	1,819,215
Court Costs \$65 Fee FS: 939.185	1,080,620	500,000	500,000	250,000
Creekside at Timuquana – Greenleaf 2024-036	0	0	4,969,900	4,969,900
Danone 2022-862	0	0	403,000	403,000
Duval County Fair Association (DCFA) 2024-285-E	0	1,500,000	1,500,000	1,500,000
Ed Ball Building	0	1,000,000	0	0
Executive	0	0	0	(9,316)
FAMIS / BPREP Annual Maintenance	0	0	259,000	259,000
Financial and Administration	0	0	0	(5,180)
Florida Mechanical Systems 2022-277-A	0	72,000	74,000	74,000
FOC QOF, LLC 2024-418-A	0	2,000,000	0	1,000,000
Hillman Group 2020-667-A	0	45,000	60,000	60,000
Historic Preservation, Restoration and Rehabilitation F	0	0	0	(64,636)
Homelessness	0	0	1,844,000	1,844,000
Interfund Transfer - Interfund Group Transfer	264,857,392	266,177,096	261,153,464	262,448,785
JAX SYMPHONY	0	500,000	500,000	0
Johnson and Johnson 2021-889	0	0	740,000	740,000
JPA Contributions To-Fr JPA	11,493,899	16,790,111	15,419,569	14,805,819
Juliette Balcony 2025-183	0	0	2,560,000	2,560,000
Kelco CI Park - Home2Suites	0	238,522	238,522	238,522
Kids Hope Alliance-Activity	0	0	2	0
LAPSE Personnel LAPSE-Contingency	0	(4,736,948)	(4,914,206)	(4,914,206)
Lease Payments - Legislative	0	0	0	(600)
Mental Health Offender Program	600,000	575,000	600,000	600,000
Neighborhood Initiatives	55,000	55,000	55,000	55,000
Paysafe Employment Creation 2022-863	0	0	501,000	501,000
Paysafe HQ Relocation	0	0	300,000	300,000
Rev Grt 2016-791 Uptown Rivercity Crossn	0	0	280,000	280,000
Sam's East 2023-332	0	0	260,000	260,000
Special Events-Activity	0	0	2	0
Springfield MF Partners 2022-905	0	0	2,000,000	1,000,000
Theotokos Holdings 2021-159-E	0	74,000	0	0
Travel & Related Activities	0	0	465,785	465,785
WJCT Lease Payment	30,000	30,000	30,000	30,000
Total Subfund Level Activity	285,691,449	286,632,718	293,828,038	297,680,188
TOTAL NON-DEPARTMENTAL EXPENDITURES	446,825,025	574,098,416	704,637,718	701,733,857

Advisory Boards And Commissions
General Fund Operating Fund

REVENUES AND EXPENDITURES	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved 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)
EXPENDITURES					
Personnel Expenses	370,808	388,926	406,744	4.6%	17,818
Defined Benefit Pension UAAL	29,534	68,358	0	(100.0%)	(68,358)
Operating Expenses	122,490	135,225	121,072	(10.5%)	(14,153)
Capital Outlay	0	2	0	(100.0%)	(2)
City Council Extraordinary Lapse	0	0	(7,994)		(7,994)
TOTAL EXPENDITURES	522,832	592,511	519,822	(12.3%)	(72,689)
AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Approved 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	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
Boards and Commissions	226,208	267,752	236,436	(11.7%)	(31,316)
Construction Trades Qualifying Board-Center	296,624	324,759	283,386	(12.7%)	(41,373)
DEPARTMENT TOTAL	522,832	592,511	519,822	(12.3%)	(72,689)

City Council
General Fund Operating Fund

REVENUES AND EXPENDITURES	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	58,700	50,000	198,310	296.6%	148,310
Miscellaneous Revenue	199,527	278,455	244,050	(12.4%)	(34,405)
Other Sources	85,603	0	0		0
TOTAL REVENUE	343,830	328,455	442,360	34.7%	113,905
EXPENDITURES					
Personnel Expenses	8,259,422	7,063,105	7,682,913	8.8%	619,808
Defined Benefit Pension UAAL	1,083,255	1,349,216	0	(100.0%)	(1,349,216)
Operating Expenses	3,151,849	3,623,335	3,279,516	(9.5%)	(343,819)
Capital Outlay	155,867	4	0	(100.0%)	(4)
Other Uses	0	1,891,057	1,855,800	(1.9%)	(35,257)
City Council Extraordinary Lapse	0	0	(203,475)		(203,475)
TOTAL EXPENDITURES	12,650,393	13,926,717	12,614,754	(9.4%)	(1,311,963)
AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Approved 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	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
Council Auditor	3,050,375	3,392,520	2,785,733	(17.9%)	(606,787)
Council Members Direct	1,939,467	2,072,598	1,928,931	(6.9%)	(143,667)
Council Operations	6,949,929	7,743,462	7,111,776	(8.2%)	(631,686)
Value Adjustment Board	710,622	718,137	788,314	9.8%	70,177
DEPARTMENT TOTAL	12,650,393	13,926,717	12,614,754	(9.4%)	(1,311,963)

Clerk of the Court-Center
General Fund Operating Fund

REVENUES AND EXPENDITURES	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
EXPENDITURES					
Operating Expenses	0	1,546,579	1,526,257	(1.3%)	(20,322)
TOTAL EXPENDITURES	0	1,546,579	1,526,257	(1.3%)	(20,322)

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

EXPENDITURES BY DIVISION	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				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)

Corrections
General Fund Operating Fund

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2023-2024	FY 2024-2025	FY 2025-2026	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)
EXPENDITURES					
Personnel Expenses	96,133,249	102,892,935	121,820,451	18.4%	18,927,516
Defined Benefit Pension UAAL	13,757,000	13,553,919	0	(100.0%)	(13,553,919)
Operating Expenses	45,745,424	50,792,149	51,416,862	1.2%	624,713
Capital Outlay	95,202	0	5		5
TOTAL EXPENDITURES	155,730,875	167,239,003	173,237,318	3.6%	5,998,315
AUTHORIZED POSITION CAP					
		Adopted	Approved	Change	
		FY 2024-2025	FY 2025-2026		
Full Time Positions		832	804	(28)	
Part Time Hours		363,956	363,956	0	
EXPENDITURES BY DIVISION					
	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2023-2024	FY 2024-2025	FY 2025-2026	Percent	Dollar
Jails	118,698,355	126,886,666	134,077,363	5.7%	7,190,697
Prisons	35,981,322	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	155,730,875	167,239,003	173,237,318	3.6%	5,998,315

Courts
General Fund Operating Fund

REVENUES AND EXPENDITURES	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
EXPENDITURES					
Personnel Expenses	262,605	585,215	849,889	45.2%	264,674
Operating Expenses	5,973,173	5,558,821	4,185,037	(24.7%)	(1,373,784)
Capital Outlay	0	28,120	0	(100.0%)	(28,120)
Debt Service	88,900	91,500	93,250	1.9%	1,750
TOTAL EXPENDITURES	6,324,678	6,263,656	5,128,176	(18.1%)	(1,135,480)
AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Approved FY 2025-2026	Change	
Full Time Positions		7	10	3	
Part Time Hours		0	0	0	
EXPENDITURES BY DIVISION	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
Circuit Court	1,239,563	1,511,190	1,417,031	(6.2%)	(94,159)
County Court	5,085,115	4,752,466	3,711,145	(21.9%)	(1,041,321)
DEPARTMENT TOTAL	6,324,678	6,263,656	5,128,176	(18.1%)	(1,135,480)

Downtown Investment Authority
General Fund Operating Fund

REVENUES AND EXPENDITURES	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved 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)
EXPENDITURES					
Personnel Expenses	1,287,602	1,428,313	1,626,268	13.9%	197,955
Defined Benefit Pension UAAL	31,286	38,044	0	(100.0%)	(38,044)
Operating Expenses	(429,770)	(239,172)	(876,028)	266.3%	(636,856)
Capital Outlay	111,368	2	0	(100.0%)	(2)
City Council Extraordinary Lapse	0	0	(3,904)		(3,904)
TOTAL EXPENDITURES	1,000,486	1,227,187	746,336	(39.2%)	(480,851)
AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Approved 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	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
DIA Administration	1,000,486	1,227,187	746,336	(39.2%)	(480,851)
DEPARTMENT TOTAL	1,000,486	1,227,187	746,336	(39.2%)	(480,851)

Employee Services
General Fund Operating Fund

REVENUES AND EXPENDITURES	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Miscellaneous Revenue	335	750	450	(40.0%)	(300)
TOTAL REVENUE	335	750	450	(40.0%)	(300)
EXPENDITURES					
Personnel Expenses	3,740,119	3,812,114	3,884,025	1.9%	71,911
Defined Benefit Pension UAAL	638,059	721,976	0	(100.0%)	(721,976)
Operating Expenses	3,476,691	3,856,788	3,537,790	(8.3%)	(318,998)
Capital Outlay	0	1	0	(100.0%)	(1)
City Council Extraordinary Lapse	0	0	(113,084)		(113,084)
TOTAL EXPENDITURES	7,854,869	8,390,879	7,308,731	(12.9%)	(1,082,148)
AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Approved FY 2025-2026	Change	
Full Time Positions		42	42	0	
Part Time Hours		2,644	2,644	0	
EXPENDITURES BY DIVISION	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
Benefits	17,568	4,232	20,000	372.6%	15,768
Employee and Labor Relations Administration	1,358,962	1,406,132	1,195,007	(15.0%)	(211,125)
Employee Services Office of the Director	667,180	685,739	594,509	(13.3%)	(91,230)
Talent Management	5,811,159	6,294,776	5,499,215	(12.6%)	(795,561)
DEPARTMENT TOTAL	7,854,869	8,390,879	7,308,731	(12.9%)	(1,082,148)

Executive Office of the Mayor
General Fund Operating Fund

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2023-2024	FY 2024-2025	FY 2025-2026	Percent	Dollar
EXPENDITURES					
Personnel Expenses	4,134,463	3,904,295	4,175,545	6.9%	271,250
Defined Benefit Pension UAAL	127,834	196,538	0	(100.0%)	(196,538)
Operating Expenses	1,114,357	881,054	779,248	(11.6%)	(101,806)
Capital Outlay	15,566	1	0	(100.0%)	(1)
City Council Extraordinary Lapse	0	0	(90,394)		(90,394)
TOTAL EXPENDITURES	5,392,220	4,981,888	4,864,399	(2.4%)	(117,489)

AUTHORIZED POSITION CAP		Adopted	Approved	Change
		FY 2024-2025	FY 2025-2026	
Full Time Positions		23	23	0
Part Time Hours		3,250	3,250	0

EXPENDITURES BY DIVISION	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2023-2024	FY 2024-2025	FY 2025-2026	Percent	Dollar
Mayor's Public Affairs	930,787	699,358	726,560	3.9%	27,202
Office of the Mayor	4,461,433	4,282,530	4,137,839	(3.4%)	(144,691)
DEPARTMENT TOTAL	5,392,220	4,981,888	4,864,399	(2.4%)	(117,489)

Executive Office of the Sheriff
General Fund Operating Fund

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2023-2024	FY 2024-2025	FY 2025-2026	Percent	Dollar
REVENUE					
Miscellaneous Revenue	1,512	0	0		0
TOTAL REVENUE	1,512	0	0		0
EXPENDITURES					
Personnel Expenses	4,808,433	4,814,761	5,532,096	14.9%	717,335
Defined Benefit Pension UAAL	568,366	729,810	0	(100.0%)	(729,810)
Operating Expenses	2,253,252	2,356,880	2,213,603	(6.1%)	(143,277)
Debt Service	115,500	0	0		0
TOTAL EXPENDITURES	7,745,551	7,901,451	7,745,699	(2.0%)	(155,752)
AUTHORIZED POSITION CAP					
		Adopted	Approved	Change	
		FY 2024-2025	FY 2025-2026		
Full Time Positions		26	25	(1)	
Part Time Hours		7,330	7,330	0	
EXPENDITURES BY DIVISION					
	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2023-2024	FY 2024-2025	FY 2025-2026	Percent	Dollar
Administration - Sheriff's Office	7,745,551	7,901,451	7,745,699	(2.0%)	(155,752)
DEPARTMENT TOTAL	7,745,551	7,901,451	7,745,699	(2.0%)	(155,752)

Finance
General Fund Operating Fund

REVENUES AND EXPENDITURES	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved 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)
EXPENDITURES					
Personnel Expenses	8,371,427	8,892,100	8,966,056	0.8%	73,956
Defined Benefit Pension UAAL	678,085	865,892	0	(100.0%)	(865,892)
Operating Expenses	12,023,558	10,051,080	8,402,659	(16.4%)	(1,648,421)
Capital Outlay	0	2	0	(100.0%)	(2)
Debt Service	3,098	15,000	13,000	(13.3%)	(2,000)
Grants, Aids & Contributions	91,112	2	0	(100.0%)	(2)
City Council Extraordinary Lapse	0	0	(189,930)		(189,930)
TOTAL EXPENDITURES	21,167,280	19,824,076	17,191,785	(13.3%)	(2,632,291)
AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Approved FY 2025-2026	Change	
Full Time Positions		83	80	(3)	
Part Time Hours		9,280	8,760	(520)	
EXPENDITURES BY DIVISION	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
Accounting	15,678,251	13,624,511	12,026,386	(11.7%)	(1,598,125)
Budget Office	1,144,627	1,243,964	1,236,152	(0.6%)	(7,812)
Finance Office of the Director	1,676,398	2,034,399	1,250,624	(38.5%)	(783,775)
Grants and Contract Compliance	1,248,091	1,337,020	1,323,177	(1.0%)	(13,843)
Treasury	1,419,913	1,584,182	1,355,446	(14.4%)	(228,736)
DEPARTMENT TOTAL	21,167,280	19,824,076	17,191,785	(13.3%)	(2,632,291)

Fire and Rescue-Center
General Fund Operating Fund

REVENUES AND EXPENDITURES	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	43,648,448	44,468,412	44,563,546	0.2%	95,134
Fines and Forfeits	47,704	30,000	20,000	(33.3%)	(10,000)
Miscellaneous Revenue	2,411,748	2,188,897	2,481,633	13.4%	292,736
Transfers From Component Units	10,817,735	11,288,401	10,874,557	(3.7%)	(413,844)
TOTAL REVENUE	56,925,635	57,975,710	57,939,736	(0.1%)	(35,974)
EXPENDITURES					
Personnel Expenses	274,075,017	284,145,213	326,756,551	15.0%	42,611,338
Defined Benefit Pension UAAL	51,522,611	53,422,385	0	(100.0%)	(53,422,385)
Operating Expenses	48,534,456	42,160,159	45,272,960	7.4%	3,112,801
Capital Outlay	1,187,930	661,041	9,393,005	1320.9%	8,731,964
Debt Service	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
Other Uses	(2,273,030)	0	0		0
TOTAL EXPENDITURES	378,957,993	386,239,997	387,455,625	0.3%	1,215,628
AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Approved 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	Approved 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	238,051,949	246,766,389	243,440,963	(1.3%)	(3,325,426)
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	11,712,463	2.3%	268,730
Rescue and Communications	114,076,220	111,058,777	115,745,454	4.2%	4,686,677
DEPARTMENT TOTAL	378,957,993	386,239,997	387,455,625	0.3%	1,215,628

Health Administrator
General Fund Operating Fund

REVENUES AND EXPENDITURES	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
EXPENDITURES					
Operating Expenses	602,566	697,781	713,684	2.3%	15,903
Grants, Aids & Contributions	1,005,535	1,205,535	1,205,535	0.0%	0
City Council Extraordinary Lapse	0	0	(24,151)		(24,151)
TOTAL EXPENDITURES	1,608,101	1,903,316	1,895,068	(0.4%)	(8,248)

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

EXPENDITURES BY DIVISION	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
Public Health	1,608,101	1,903,316	1,895,068	(0.4%)	(8,248)
DEPARTMENT TOTAL	1,608,101	1,903,316	1,895,068	(0.4%)	(8,248)

Investigations & Homeland Security
General Fund Operating Fund

REVENUES AND EXPENDITURES	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved 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	577,844	652,098	817,988	25.4%	165,890
TOTAL REVENUE	1,078,668	1,237,049	1,536,365	24.2%	299,316
EXPENDITURES					
Personnel Expenses	80,626,949	80,711,430	96,203,986	19.2%	15,492,556
Defined Benefit Pension UAAL	17,296,407	18,560,878	0	(100.0%)	(18,560,878)
Operating Expenses	7,247,852	7,491,136	6,294,082	(16.0%)	(1,197,054)
Capital Outlay	318,790	0	1		1
TOTAL EXPENDITURES	105,489,998	106,763,444	102,498,069	(4.0%)	(4,265,375)
AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Approved 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	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
Homeland Security	41,137,278	39,972,038	42,225,831	5.6%	2,253,793
Investigations	64,352,720	66,791,406	60,272,238	(9.8%)	(6,519,168)
DEPARTMENT TOTAL	105,489,998	106,763,444	102,498,069	(4.0%)	(4,265,375)

Jacksonville Human Rights Commission
General Fund Operating Fund

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2023-2024	FY 2024-2025	FY 2025-2026	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)
EXPENDITURES					
Personnel Expenses	740,287	785,804	836,044	6.4%	50,240
Defined Benefit Pension UAAL	21,482	26,123	0	(100.0%)	(26,123)
Operating Expenses	436,805	209,245	221,154	5.7%	11,909
Capital Outlay	0	1	0	(100.0%)	(1)
City Council Extraordinary Lapse	0	0	(16,866)		(16,866)
TOTAL EXPENDITURES	1,198,574	1,021,173	1,040,332	1.9%	19,159

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

EXPENDITURES BY DIVISION	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2023-2024	FY 2024-2025	FY 2025-2026	Percent	Dollar
Human Rights Commission	1,198,574	1,021,173	1,040,332	1.9%	19,159
DEPARTMENT TOTAL	1,198,574	1,021,173	1,040,332	1.9%	19,159

Medical Examiner
General Fund Operating Fund

REVENUES AND EXPENDITURES	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	1,963,535	2,260,000	2,088,092	(7.6%)	(171,908)
TOTAL REVENUE	1,963,535	2,260,000	2,088,092	(7.6%)	(171,908)
EXPENDITURES					
Personnel Expenses	4,439,864	4,735,265	5,169,760	9.2%	434,495
Defined Benefit Pension UAAL	311,193	390,293	0	(100.0%)	(390,293)
Operating Expenses	2,065,597	2,053,830	2,057,933	0.2%	4,103
Capital Outlay	0	1	0	(100.0%)	(1)
City Council Extraordinary Lapse	0	0	(129,649)		(129,649)
TOTAL EXPENDITURES	6,816,654	7,179,389	7,098,044	(1.1%)	(81,345)
AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Approved 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	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
Medical Examiners	6,816,654	7,179,389	7,098,044	(1.1%)	(81,345)
DEPARTMENT TOTAL	6,816,654	7,179,389	7,098,044	(1.1%)	(81,345)

Military Affairs and Veterans
General Fund Operating Fund

REVENUES AND EXPENDITURES	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
EXPENDITURES					
Personnel Expenses	1,016,322	1,167,924	1,236,017	5.8%	68,093
Defined Benefit Pension UAAL	122,424	217,833	0	(100.0%)	(217,833)
Operating Expenses	288,742	272,232	221,830	(18.5%)	(50,402)
Capital Outlay	0	2	0	(100.0%)	(2)
Grants, Aids & Contributions	0	1,000	1,000	0.0%	0
City Council Extraordinary Lapse	0	0	(25,184)		(25,184)
TOTAL EXPENDITURES	1,427,488	1,658,991	1,433,663	(13.6%)	(225,328)
AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Approved 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	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
Military and Veterans Affairs	1,427,488	1,658,991	1,433,663	(13.6%)	(225,328)
DEPARTMENT TOTAL	1,427,488	1,658,991	1,433,663	(13.6%)	(225,328)

Neighborhoods
General Fund Operating Fund

REVENUES AND EXPENDITURES	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Permits, Fees and Special Assessments	(9,527)	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	70,061	70,000	52,860	(24.5%)	(17,140)
TOTAL REVENUE	461,562	377,123	341,224	(9.5%)	(35,899)
EXPENDITURES					
Personnel Expenses	6,661,722	7,444,519	7,440,742	(0.1%)	(3,777)
Defined Benefit Pension UAAL	589,720	511,570	0	(100.0%)	(511,570)
Operating Expenses	3,490,067	4,117,250	3,669,919	(10.9%)	(447,331)
Grants, Aids & Contributions	483,139	400,000	1,300,000	225.0%	900,000
City Council Extraordinary Lapse	0	0	(167,032)		(167,032)
TOTAL EXPENDITURES	11,224,648	12,473,339	12,243,629	(1.8%)	(229,710)
AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Approved 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	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
Housing and Community Development	472,096	113,674	1,002,499	781.9%	888,825
Mosquito Control	2,365,324	2,449,115	2,183,814	(10.8%)	(265,301)
Municipal Code and Compliance	6,004,117	7,277,603	6,703,325	(7.9%)	(574,278)
Neighborhoods Office of the Director	2,383,111	2,632,947	2,353,991	(10.6%)	(278,956)
DEPARTMENT TOTAL	11,224,648	12,473,339	12,243,629	(1.8%)	(229,710)

Office of Administrative Services
General Fund Operating Fund

REVENUES AND EXPENDITURES	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved 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	7,650	6,849	6,849	0.0%	0
TOTAL REVENUE	1,856,870	1,892,418	1,564,433	(17.3%)	(327,985)
EXPENDITURES					
Personnel Expenses	8,866,096	10,581,465	11,438,270	8.1%	856,805
Defined Benefit Pension UAAL	1,022,040	1,174,353	0	(100.0%)	(1,174,353)
Operating Expenses	5,077,088	5,466,404	4,807,621	(12.1%)	(658,783)
Capital Outlay	45,345	1	0	(100.0%)	(1)
City Council Extraordinary Lapse	0	0	(236,400)		(236,400)
TOTAL EXPENDITURES	15,010,569	17,222,223	16,009,491	(7.0%)	(1,212,732)
AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Approved FY 2025-2026	Change	
Full Time Positions		155	162	7	
Part Time Hours		23,080	15,280	(7,800)	
EXPENDITURES BY DIVISION	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
Animal Care and Protective Services Division	5,375,590	6,300,554	6,807,386	8.0%	506,832
Environmental-Quality Division	3,779,106	4,020,269	3,260,319	(18.9%)	(759,950)
Office of Administrative Services - Admin	2,275,334	3,037,523	2,367,785	(22.0%)	(669,738)
Procurement Division	2,285,997	2,480,553	2,261,418	(8.8%)	(219,135)
Solid Waste	1,294,542	1,383,324	1,312,583	(5.1%)	(70,741)
DEPARTMENT TOTAL	15,010,569	17,222,223	16,009,491	(7.0%)	(1,212,732)

Office of Economic Development
General Fund Operating Fund

REVENUES AND EXPENDITURES	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Miscellaneous Revenue	(21,059)	0	0		0
Transfers From Component Units	66,096	66,096	66,096	0.0%	0
TOTAL REVENUE	45,037	66,096	66,096	0.0%	0
EXPENDITURES					
Personnel Expenses	2,098,547	2,217,737	2,337,282	5.4%	119,545
Defined Benefit Pension UAAL	351,944	388,422	0	(100.0%)	(388,422)
Operating Expenses	515,038	576,817	585,033	1.4%	8,216
Capital Outlay	158,943	2	0	(100.0%)	(2)
Grants, Aids & Contributions	208,000	208,001	208,000	0.0%	(1)
City Council Extraordinary Lapse	0	0	(51,773)		(51,773)
TOTAL EXPENDITURES	3,332,472	3,390,979	3,078,542	(9.2%)	(312,437)
AUTHORIZED POSITION CAP					
		Adopted FY 2024-2025	Approved 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	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
Economic Development	3,332,472	3,390,979	3,078,542	(9.2%)	(312,437)
DEPARTMENT TOTAL	3,332,472	3,390,979	3,078,542	(9.2%)	(312,437)

Office of Ethics
General Fund Operating Fund

REVENUES AND EXPENDITURES	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Transfers From Component Units	3,500	53,500	55,105	3.0%	1,605
TOTAL REVENUE	3,500	53,500	55,105	3.0%	1,605
EXPENDITURES					
Personnel Expenses	564,269	597,431	594,956	(0.4%)	(2,475)
Defined Benefit Pension UAAL	124,800	157,829	0	(100.0%)	(157,829)
Operating Expenses	65,696	63,928	60,943	(4.7%)	(2,985)
Capital Outlay	0	1	0	(100.0%)	(1)
City Council Extraordinary Lapse	0	0	(11,430)		(11,430)
TOTAL EXPENDITURES	754,765	819,189	644,469	(21.3%)	(174,720)
AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Approved 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	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
Ethics Office	754,765	819,189	644,469	(21.3%)	(174,720)
DEPARTMENT TOTAL	754,765	819,189	644,469	(21.3%)	(174,720)

Office of General Counsel-Center
General Fund Operating Fund

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2023-2024	FY 2024-2025	FY 2025-2026	Percent	Dollar
EXPENDITURES					
Personnel Expenses	38,443	71,474	71,410	(0.1%)	(64)
Operating Expenses	1,293,608	81,246	79,443	(2.2%)	(1,803)
Capital Outlay	0	1	0	(100.0%)	(1)
City Council Extraordinary Lapse	0	0	(875)		(875)
TOTAL EXPENDITURES	1,332,051	152,721	149,978	(1.8%)	(2,743)

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

EXPENDITURES BY DIVISION	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2023-2024	FY 2024-2025	FY 2025-2026	Percent	Dollar
Duval Legislative Delegation	28,386	52,720	49,978	(5.2%)	(2,742)
General Counsel Administration	1,303,665	100,001	100,000	0.0%	(1)
DEPARTMENT TOTAL	1,332,051	152,721	149,978	(1.8%)	(2,743)

Office of Sports and Entertainment
General Fund Operating Fund

REVENUES AND EXPENDITURES	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
EXPENDITURES					
Personnel Expenses	512,791	562,246	678,917	20.8%	116,671
Operating Expenses	423,304	701,845	462,032	(34.2%)	(239,813)
City Council Extraordinary Lapse	0	0	(18,799)		(18,799)
TOTAL EXPENDITURES	936,095	1,264,091	1,122,150	(11.2%)	(141,941)

AUTHORIZED POSITION CAP	Adopted FY 2024-2025	Approved 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	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
Office of Sports and Entertainment Administr	936,095	1,264,091	1,122,150	(11.2%)	(141,941)
DEPARTMENT TOTAL	936,095	1,264,091	1,122,150	(11.2%)	(141,941)

Office of State's Attorney
General Fund Operating Fund

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2023-2024	FY 2024-2025	FY 2025-2026	Percent	Dollar
EXPENDITURES					
Operating Expenses	2,815,067	2,911,763	2,841,154	(2.4%)	(70,609)
Capital Outlay	0	1	0	(100.0%)	(1)
TOTAL EXPENDITURES	2,815,067	2,911,764	2,841,154	(2.4%)	(70,610)

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

EXPENDITURES BY DIVISION	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2023-2024	FY 2024-2025	FY 2025-2026	Percent	Dollar
State Attorney	2,815,067	2,911,764	2,841,154	(2.4%)	(70,610)
DEPARTMENT TOTAL	2,815,067	2,911,764	2,841,154	(2.4%)	(70,610)

Office of the Inspector General
General Fund Operating Fund

REVENUES AND EXPENDITURES	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	0	1	1	0.0%	0
Transfers From Component Units	0	153,522	153,522	0.0%	0
TOTAL REVENUE	0	153,523	153,523	0.0%	0
EXPENDITURES					
Personnel Expenses	1,280,235	1,291,601	1,373,874	6.4%	82,273
Defined Benefit Pension UAAL	62,520	79,827	0	(100.0%)	(79,827)
Operating Expenses	170,742	241,308	195,036	(19.2%)	(46,272)
Capital Outlay	0	3	0	(100.0%)	(3)
City Council Extraordinary Lapse	0	0	(27,780)		(27,780)
TOTAL EXPENDITURES	1,513,497	1,612,739	1,541,130	(4.4%)	(71,609)
AUTHORIZED POSITION CAP					
		Adopted FY 2024-2025	Approved 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	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
Inspector General Office	1,513,497	1,612,739	1,541,130	(4.4%)	(71,609)
DEPARTMENT TOTAL	1,513,497	1,612,739	1,541,130	(4.4%)	(71,609)

Parks, Recreation & Community Services
General Fund Operating Fund

REVENUES AND EXPENDITURES	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved 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	434,458	479,250	478,500	(0.2%)	(750)
TOTAL REVENUE	647,943	791,750	811,250	2.5%	19,500
EXPENDITURES					
Personnel Expenses	21,216,949	21,305,144	23,119,664	8.5%	1,814,520
Defined Benefit Pension UAAL	2,470,780	2,770,074	0	(100.0%)	(2,770,074)
Operating Expenses	28,704,335	29,935,465	31,242,845	4.4%	1,307,380
Capital Outlay	0	3	0	(100.0%)	(3)
Grants, Aids & Contributions	0	3,058,132	3,086,580	0.9%	28,448
Other Uses	42,464	600,000	600,000	0.0%	0
City Council Extraordinary Lapse	0	0	(837,519)		(837,519)
TOTAL EXPENDITURES	52,434,528	57,668,818	57,211,570	(0.8%)	(457,248)
AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Approved 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	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
Disabled Services	788,923	853,327	712,977	(16.4%)	(140,350)
Natural and Marine Resources	2,303,279	2,442,408	2,278,028	(6.7%)	(164,380)
Parks, Recreation & Community Services - Of	3,414,787	3,818,343	3,429,557	(10.2%)	(388,786)
Recreation and Community Programming	31,784,490	32,435,706	31,618,127	(2.5%)	(817,579)
Senior Services-Center	3,419,281	6,806,011	8,124,707	19.4%	1,318,696
Social Services	10,723,768	11,313,023	11,048,174	(2.3%)	(264,849)
DEPARTMENT TOTAL	52,434,528	57,668,818	57,211,570	(0.8%)	(457,248)

Patrol & Enforcement
General Fund Operating Fund

REVENUES AND EXPENDITURES	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	8,204,791	8,571,731	11,104,231	29.5%	2,532,500
Fines and Forfeits	9,689	0	0		0
Miscellaneous Revenue	3,769,155	3,710,309	4,099,997	10.5%	389,688
Other Sources	106,371	0	0		0
TOTAL REVENUE	12,090,006	12,282,040	15,204,228	23.8%	2,922,188
EXPENDITURES					
Personnel Expenses	178,254,688	193,530,772	220,575,192	14.0%	27,044,420
Defined Benefit Pension UAAL	30,335,426	31,674,645	0	(100.0%)	(31,674,645)
Operating Expenses	28,319,749	27,156,393	28,692,137	5.7%	1,535,744
Capital Outlay	153,207	0	5		5
TOTAL EXPENDITURES	237,063,070	252,361,810	249,267,334	(1.2%)	(3,094,476)
AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Approved 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	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
Patrol	136,905,715	142,194,489	137,934,016	(3.0%)	(4,260,473)
Patrol Support	88,565,013	97,534,007	95,247,361	(2.3%)	(2,286,646)
Special Events-Center	11,592,342	12,633,314	16,085,957	27.3%	3,452,643
DEPARTMENT TOTAL	237,063,070	252,361,810	249,267,334	(1.2%)	(3,094,476)

Personnel & Professional Standards
General Fund Operating Fund

REVENUES AND EXPENDITURES	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved 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
EXPENDITURES					
Personnel Expenses	24,706,254	27,476,056	32,495,339	18.3%	5,019,283
Defined Benefit Pension UAAL	4,290,525	5,274,893	0	(100.0%)	(5,274,893)
Operating Expenses	5,877,072	7,749,360	10,163,737	31.2%	2,414,377
Capital Outlay	137,327	0	0		0
TOTAL EXPENDITURES	35,011,178	40,500,309	42,659,076	5.3%	2,158,767
AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Approved 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	Approved 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	22,726,487	24,854,638	25,358,864	2.0%	504,226
DEPARTMENT TOTAL	35,011,178	40,500,309	42,659,076	5.3%	2,158,767

Planning and Development
General Fund Operating Fund

REVENUES AND EXPENDITURES	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				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
EXPENDITURES					
Personnel Expenses	3,140,096	3,515,860	3,581,556	1.9%	65,696
Defined Benefit Pension UAAL	558,662	447,477	0	(100.0%)	(447,477)
Operating Expenses	656,681	458,649	1,092,751	138.3%	634,102
Capital Outlay	14,997	1	0	(100.0%)	(1)
City Council Extraordinary Lapse	0	0	(75,296)		(75,296)
TOTAL EXPENDITURES	4,370,436	4,421,987	4,599,011	4.0%	177,024
AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Approved FY 2025-2026	Change	
Full Time Positions		38	37	(1)	
Part Time Hours		6,297	6,297	0	
EXPENDITURES BY DIVISION	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
Community Planning and Development	1,505,854	1,501,789	1,700,762	13.2%	198,973
Current Planning	1,488,399	1,466,002	1,606,586	9.6%	140,584
Planning Office of the Director	595,950	669,153	376,668	(43.7%)	(292,485)
Transportation Planning	780,233	785,043	914,995	16.6%	129,952
DEPARTMENT TOTAL	4,370,436	4,421,987	4,599,011	4.0%	177,024

Police Services
General Fund Operating Fund

REVENUES AND EXPENDITURES	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	3,205,587	3,475,376	3,501,023	0.7%	25,647
Fines and Forfeits	257,754	244,500	218,500	(10.6%)	(26,000)
Miscellaneous Revenue	34,861	25,900	15,100	(41.7%)	(10,800)
TOTAL REVENUE	3,498,202	3,745,776	3,734,623	(0.3%)	(11,153)
EXPENDITURES					
Personnel Expenses	29,468,872	29,785,903	34,024,716	14.2%	4,238,813
Defined Benefit Pension UAAL	3,657,723	4,417,670	0	(100.0%)	(4,417,670)
Operating Expenses	23,552,690	24,255,853	28,539,786	17.7%	4,283,933
Capital Outlay	83,648	0	0		0
TOTAL EXPENDITURES	56,762,933	58,459,426	62,564,502	7.0%	4,105,076
AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Approved 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	Approved 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	54,798,283	55,842,069	60,629,297	8.6%	4,787,228
DEPARTMENT TOTAL	56,762,933	58,459,426	62,564,502	7.0%	4,105,076

Public Defender's
General Fund Operating Fund

REVENUES AND EXPENDITURES	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2023-2024	FY 2024-2025	FY 2025-2026	Percent	Dollar
EXPENDITURES					
Operating Expenses	2,556,045	2,537,520	1,509,142	(40.5%)	(1,028,378)
Capital Outlay	59,796	1	0	(100.0%)	(1)
TOTAL EXPENDITURES	2,615,841	2,537,521	1,509,142	(40.5%)	(1,028,379)

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

EXPENDITURES BY DIVISION	Actuals	Adopted	Approved	Change From Prior Year	
	FY 2023-2024	FY 2024-2025	FY 2025-2026	Percent	Dollar
Public Defender	2,615,841	2,537,521	1,509,142	(40.5%)	(1,028,379)
DEPARTMENT TOTAL	2,615,841	2,537,521	1,509,142	(40.5%)	(1,028,379)

Public Library
General Fund Operating Fund

REVENUES AND EXPENDITURES	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	276,204	289,456	289,456	0.0%	0
Miscellaneous Revenue	(149,192)	600	600	0.0%	0
Other Sources	47,559	0	0		0
TOTAL REVENUE	174,571	290,056	290,056	0.0%	0
EXPENDITURES					
Personnel Expenses	20,632,211	21,983,633	23,374,479	6.3%	1,390,846
Defined Benefit Pension UAAL	2,088,580	2,307,553	2,512,404	8.9%	204,851
Operating Expenses	11,171,110	10,531,337	9,820,103	(6.8%)	(711,234)
Capital Outlay	5,009,863	4,644,252	4,894,248	5.4%	249,996
Other Uses	1,940,560	1,400,304	1,542,603	10.2%	142,299
City Council Extraordinary Lapse	0	0	(609,414)		(609,414)
TOTAL EXPENDITURES	40,842,324	40,867,079	41,534,423	1.6%	667,344
AUTHORIZED POSITION CAP					
		Adopted FY 2024-2025	Approved 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	Approved FY 2025-2026	Change From Prior Year Percent	Dollar
Libraries	40,842,324	40,867,079	41,534,423	1.6%	667,344
DEPARTMENT TOTAL	40,842,324	40,867,079	41,534,423	1.6%	667,344

Public Works
General Fund Operating Fund

REVENUES AND EXPENDITURES	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Permits, Fees and Special Assessments	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
EXPENDITURES					
Personnel Expenses	15,779,416	16,632,170	17,268,738	3.8%	636,568
Defined Benefit Pension UAAL	2,856,288	2,914,567	0	(100.0%)	(2,914,567)
Operating Expenses	49,102,976	47,798,601	46,857,293	(2.0%)	(941,308)
Capital Outlay	312,882	200,002	200,000	0.0%	(2)
Grants, Aids & Contributions	2,926	0	0		0
Other Uses	(20,896)	0	0		0
City Council Extraordinary Lapse	0	0	(850,754)		(850,754)
TOTAL EXPENDITURES	68,033,592	67,545,340	63,475,277	(6.0%)	(4,070,063)
AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Approved 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	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
Development Services	881,381	928,641	823,468	(11.3%)	(105,173)
Engineering and Construction Management	3,709,701	4,079,388	3,601,950	(11.7%)	(477,438)
Mowing and Landscape Maintenance	27,615,484	26,709,955	25,720,492	(3.7%)	(989,463)
Public Works Capital Projects	2,926	0	0		0
Public Works Office of the Director	3,239,170	3,005,462	2,522,850	(16.1%)	(482,612)
Real Estate	994,246	864,270	769,090	(11.0%)	(95,180)
R-O-W and Stormwater Maintenance	11,480,867	11,674,360	9,992,066	(14.4%)	(1,682,294)
Traffic Engineering	20,109,817	20,283,264	20,045,361	(1.2%)	(237,903)
DEPARTMENT TOTAL	68,033,592	67,545,340	63,475,277	(6.0%)	(4,070,063)

Supervisor of Elections
General Fund Operating Fund

REVENUES AND EXPENDITURES	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Permits, Fees and Special Assessments	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
EXPENDITURES					
Personnel Expenses	5,018,601	4,734,149	4,914,947	3.8%	180,798
Defined Benefit Pension UAAL	412,633	352,298	0	(100.0%)	(352,298)
Operating Expenses	4,462,834	3,269,673	4,514,387	38.1%	1,244,714
Capital Outlay	2,884,603	1	0	(100.0%)	(1)
TOTAL EXPENDITURES	12,778,671	8,356,121	9,429,334	12.8%	1,073,213
AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Approved 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	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
Elections	7,871,434	3,703,184	4,156,262	12.2%	453,078
Registration	4,907,237	4,652,937	5,273,072	13.3%	620,135
DEPARTMENT TOTAL	12,778,671	8,356,121	9,429,334	12.8%	1,073,213

GENERAL FUNDS
OTHER FUNDS

Mosquito Control State 1
Fund - 00112

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Intergovernmental Revenue	61,117	78,579	46,170	(41.2%)	(32,409)
Miscellaneous Revenue	3,203	2,745	1,333	(51.4%)	(1,412)
TOTAL REVENUE	64,320	81,324	47,503	(41.6%)	(33,821)
EXPENDITURES					
Operating Expenses	96,153	81,323	47,502	(41.6%)	(33,821)
Capital Outlay	3,020	1	1	0.0%	0
TOTAL EXPENDITURES	99,173	81,324	47,503	(41.6%)	(33,821)

AUTHORIZED POSITION CAP

	Adopted FY 2024-2025	Approved FY 2025-2026	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

Special Events - General Fund
Fund - 00113

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved 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	355,727	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	11,245,765	10,994,170	11,307,824	2.9%	313,654
EXPENDITURES					
Personnel Expenses	1,507,014	1,344,422	1,443,200	7.3%	98,778
Defined Benefit Pension UAAL	37,542	77,820	132,269	70.0%	54,449
Operating Expenses	9,621,246	8,917,052	9,077,479	1.8%	160,427
Capital Outlay	0	1	1	0.0%	0
Grants, Aids & Contributions	641,795	654,875	654,875	0.0%	0
TOTAL EXPENDITURES	11,807,597	10,994,170	11,307,824	2.9%	313,654

AUTHORIZED POSITION CAP

	Adopted FY 2024-2025	Approved FY 2025-2026	Change
Full Time Positions	13	13	0
Part Time Hours	4,160	4,160	0

Emergency Reserve
Fund - 00119

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Miscellaneous Revenue	5,159,002	2,918,045	3,092,077	6.0%	174,032
Transfers From Other Funds	28,079,560	0	780,000		780,000
Fund Balance Appropriation	0	125,865,139	132,469,626	5.2%	6,604,487
TOTAL REVENUE	33,238,562	128,783,184	136,341,703	5.9%	7,558,519
EXPENDITURES					
Other Uses	0	128,783,184	136,341,703	5.9%	7,558,519
TOTAL EXPENDITURES	0	128,783,184	136,341,703	5.9%	7,558,519

AUTHORIZED POSITION CAP

	Adopted FY 2024-2025	Approved FY 2025-2026	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

Multiyear Programs and Initiatives
Fund - 00129

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Transfers From Other Funds	0	0	18,000,000		18,000,000
TOTAL REVENUE	0	0	18,000,000		18,000,000
EXPENDITURES					
Grants, Aids & Contributions	0	0	0		0
Transfers to Other Funds	0	0	1,250,000		1,250,000
Other Uses	0	0	16,750,000		16,750,000
TOTAL EXPENDITURES	0	0	18,000,000		18,000,000

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

Journey Forward
Fund - 00131

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved 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
EXPENDITURES					
Operating Expenses	0	600,000	100,000	(83.3%)	(500,000)
Other Uses	0	0	1,900,000		1,900,000
TOTAL EXPENDITURES	0	600,000	2,000,000	233.3%	1,400,000

AUTHORIZED POSITION CAP

	Adopted FY 2024-2025	Approved FY 2025-2026	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

Property Appraiser
Fund - 00191

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	528,335	495,940	616,019	24.2%	120,079
Miscellaneous Revenue	91,744	23,624	23,624	0.0%	0
Transfers From Other Funds	11,504,184	13,862,210	13,266,764	(4.3%)	(595,446)
TOTAL REVENUE	12,124,263	14,381,774	13,906,407	(3.3%)	(475,367)

EXPENDITURES					
Personnel Expenses	8,036,647	10,152,683	9,982,905	(1.7%)	(169,778)
Defined Benefit Pension UAAL	1,383,783	1,606,750	1,223,965	(23.8%)	(382,785)
Operating Expenses	2,706,350	2,622,340	2,699,536	2.9%	77,196
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENDITURES	12,126,780	14,381,774	13,906,407	(3.3%)	(475,367)

AUTHORIZED POSITION CAP	Adopted FY 2024-2025	Approved FY 2025-2026	Change
Full Time Positions	113	113	0
Part Time Hours	6,708	6,708	0

Clerk Of The Court
Fund - 00192

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved 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
Miscellaneous Revenue	260,795	108,650	61,745	(43.2%)	(46,905)
Fund Balance Appropriation	0	1,017,376	410,463	(59.7%)	(606,913)
TOTAL REVENUE	4,828,029	5,277,026	5,239,708	(0.7%)	(37,318)

EXPENDITURES					
Personnel Expenses	1,484,709	2,360,125	2,434,943	3.2%	74,818
Defined Benefit Pension UAAL	271,072	205,569	277,870	35.2%	72,301
Operating Expenses	4,555,121	2,627,231	2,447,695	(6.8%)	(179,536)
Capital Outlay	8,382	4	4	0.0%	0
Other Uses	81,076	84,097	79,196	(5.8%)	(4,901)
TOTAL EXPENDITURES	6,400,360	5,277,026	5,239,708	(0.7%)	(37,318)

AUTHORIZED POSITION CAP	Adopted FY 2024-2025	Approved FY 2025-2026	Change
Full Time Positions	36	36	0
Part Time Hours	14,300	14,300	0

Tax Collector
Fund - 00193

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Permits, Fees and Special Assessments	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	278,342	45,949	66,344	44.4%	20,395
Transfers From Other Funds	15,143,140	14,543,163	14,796,904	1.7%	253,741
TOTAL REVENUE	26,941,450	25,852,105	26,482,391	2.4%	630,286

EXPENDITURES					
Personnel Expenses	17,410,957	17,651,321	18,441,842	4.5%	790,521
Defined Benefit Pension UAAL	1,994,342	2,207,471	2,224,050	0.8%	16,579
Operating Expenses	7,481,919	5,993,312	5,816,497	(3.0%)	(176,815)
Capital Outlay	326,581	1	2	100.0%	1
TOTAL EXPENDITURES	27,213,799	25,852,105	26,482,391	2.4%	630,286

AUTHORIZED POSITION CAP	Adopted FY 2024-2025	Approved FY 2025-2026	Change
Full Time Positions	254	254	0
Part Time Hours	70,122	70,122	0

SPECIAL REVENUE FUNDS

Concurrency Management System
Fund - 10101

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Permits, 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
Miscellaneous Revenue	96,109	62,123	53,783	(13.4%)	(8,340)
Fund Balance Appropriation	0	0	111,153		111,153
TOTAL REVENUE	878,227	843,123	977,321	15.9%	134,198

EXPENDITURES					
Personnel Expenses	399,086	497,504	527,014	5.9%	29,510
Defined Benefit Pension UAAL	99,939	121,528	67,049	(44.8%)	(54,479)
Operating Expenses	109,860	122,494	325,605	165.8%	203,111
Capital Outlay	0	1	1	0.0%	0
Transfers to Other Funds	0	0	30,743		30,743
Other Uses	43,228	101,596	26,909	(73.5%)	(74,687)
TOTAL EXPENDITURES	652,113	843,123	977,321	15.9%	134,198

AUTHORIZED POSITION CAP				
	Adopted FY 2024-2025	Approved FY 2025-2026	Change	
Full Time Positions	7	7	0	
Part Time Hours	0	0	0	

Fair Share Sector Areas Transportation Improvement
Fund - 10103

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Miscellaneous Revenue	108,158	0	460,000		460,000
TOTAL REVENUE	108,158	0	460,000		460,000
EXPENDITURES					
Capital Outlay	246,675	0	460,000		460,000
TOTAL EXPENDITURES	246,675	0	460,000		460,000
AUTHORIZED POSITION CAP					
		Adopted FY 2024-2025	Approved 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	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Permits, Fees and Special Assessments	11,297,826	0	18,298,950		18,298,950
TOTAL REVENUE	11,297,826	0	18,298,950		18,298,950
EXPENDITURES					
Capital Outlay	560,276	0	18,298,950		18,298,950
TOTAL EXPENDITURES	560,276	0	18,298,950		18,298,950

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

Air Pollution Tag Fee
Fund - 10201

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
State Shared Revenue	683,255	520,516	703,000	35.1%	182,484
Miscellaneous Revenue	5,337	5,083	3,477	(31.6%)	(1,606)
Fund Balance Appropriation	0	58,982	46,856	(20.6%)	(12,126)
TOTAL REVENUE	688,592	584,581	753,333	28.9%	168,752

EXPENDITURES					
Personnel Expenses	313,859	406,670	425,821	4.7%	19,151
Defined Benefit Pension UAAL	24,623	32,937	51,755	57.1%	18,818
Operating Expenses	101,128	97,981	122,445	25.0%	24,464
Capital Outlay	180,914	1	49,164	4916300.0%	49,163
Transfers to Other Funds	0	0	24,103		24,103
Other Uses	64,941	46,992	80,045	70.3%	33,053
TOTAL EXPENDITURES	685,465	584,581	753,333	28.9%	168,752

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

Tourist Development Council
Fund - 10301

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Other Taxes	10,403,744	10,534,102	11,068,127	5.1%	534,025
Miscellaneous Revenue	393,878	253,167	226,565	(10.5%)	(26,602)
Fund Balance Appropriation	1,500,000	250,000	951,358	280.5%	701,358
TOTAL REVENUE	12,297,622	11,037,269	12,246,050	11.0%	1,208,781
EXPENDITURES					
Personnel Expenses	212,937	225,201	224,063	(0.5%)	(1,138)
Defined Benefit Pension UAAL	0	0	29,165		29,165
Operating Expenses	8,281,160	9,972,091	10,698,423	7.3%	726,332
Transfers to Other Funds	683,940	813,552	1,269,445	56.0%	455,893
Other Uses	17,912	26,425	24,954	(5.6%)	(1,471)
TOTAL EXPENDITURES	9,195,949	11,037,269	12,246,050	11.0%	1,208,781

AUTHORIZED POSITION CAP

	Adopted FY 2024-2025	Approved FY 2025-2026	Change
Full Time Positions	2	2	0
Part Time Hours	1,600	1,600	0

Tourist Development Special Revenue
Fund - 10304

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Miscellaneous Revenue	259,843	175,049	148,218	(15.3%)	(26,831)
Transfers From Other Funds	683,940	813,552	1,261,784	55.1%	448,232
TOTAL REVENUE	943,783	988,601	1,410,002	42.6%	421,401
EXPENDITURES					
Operating Expenses	193,692	738,600	1,410,000	90.9%	671,400
Other Uses	0	250,001	2	(100.0%)	(249,999)
TOTAL EXPENDITURES	193,692	988,601	1,410,002	42.6%	421,401

AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Approved 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	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
State Shared Revenue	4,920,960	4,920,949	4,739,612	(3.7%)	(181,337)
Transfers From Component Units	4,841,859	4,920,949	4,739,612	(3.7%)	(181,337)
TOTAL REVENUE	9,762,819	9,841,898	9,479,224	(3.7%)	(362,674)
EXPENDITURES					
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 EXPENDITURES	9,700,172	9,841,898	9,479,224	(3.7%)	(362,674)

AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Approved 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	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Other Taxes	131,031,172	130,616,426	137,328,562	5.1%	6,712,136
TOTAL REVENUE	131,031,172	130,616,426	137,328,562	5.1%	6,712,136
EXPENDITURES					
Grants, Aids & Contributions	130,355,079	130,616,426	137,328,562	5.1%	6,712,136
TOTAL EXPENDITURES	130,355,079	130,616,426	137,328,562	5.1%	6,712,136

AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Approved 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	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Other Taxes	31,590,223	30,489,515	29,627,935	(2.8%)	(861,580)
Transfers From Component 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)
EXPENDITURES					
Capital Outlay	3,753,016	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 EXPENDITURES	35,234,908	35,571,101	34,565,924	(2.8%)	(1,005,177)

AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Approved 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	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Other Taxes	20,560,257	20,249,298	18,769,702	(7.3%)	(1,479,596)
Transfers From Component 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)
EXPENDITURES					
Capital Outlay	10,517,691	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 EXPENDITURES	26,777,626	30,373,947	28,154,553	(7.3%)	(2,219,394)

AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Approved 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	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Other Taxes	4,633,665	4,536,036	4,109,127	(9.4%)	(426,909)
Transfers From Component 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)
EXPENDITURES					
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 EXPENDITURES	11,235,704	6,804,054	6,163,691	(9.4%)	(640,363)

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

911 Emergency User Fee
Fund - 10701

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved 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
Miscellaneous Revenue	381,495	241,917	381,495	57.7%	139,578
Fund Balance Appropriation	0	2,848,463	2,765,059	(2.9%)	(83,404)
TOTAL REVENUE	6,207,145	8,945,421	9,018,972	0.8%	73,551

EXPENDITURES					
Personnel Expenses	478,115	304,163	333,844	9.8%	29,681
Defined Benefit Pension UAAL	121,473	153,356	42,006	(72.6%)	(111,350)
Operating Expenses	4,857,384	6,879,229	7,387,804	7.4%	508,575
Capital Outlay	10,036	1,608,673	1,255,318	(22.0%)	(353,355)
TOTAL EXPENDITURES	5,467,008	8,945,421	9,018,972	0.8%	73,551

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

Downtown Northbank CRA Trust
Fund - 10801

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Property Taxes	14,091,010	13,977,578	14,517,340	3.9%	539,762
Miscellaneous Revenue	5,645,473	4,513,793	26,191,009	480.2%	21,677,216
TOTAL REVENUE	19,736,483	18,491,371	40,708,349	120.1%	22,216,978
EXPENDITURES					
Operating Expenses	6,144,532	8,228,195	32,345,140	293.1%	24,116,945
Capital Outlay	3,799,483	7,275,000	5,375,000	(26.1%)	(1,900,000)
Debt Service	1,985,712	1,985,676	1,985,709	0.0%	33
Grants, Aids & Contributions	18,659	0	1,000,000		1,000,000
Transfers to Other Funds	2,500	2,500	2,500	0.0%	0
Other Uses	223,862	1,000,000	0	(100.0%)	(1,000,000)
TOTAL EXPENDITURES	12,174,748	18,491,371	40,708,349	120.1%	22,216,978

AUTHORIZED POSITION CAP

	Adopted FY 2024-2025	Approved FY 2025-2026	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

Downtown Southbank CRA Trust
Fund - 10802

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Property Taxes	7,305,153	7,140,385	7,038,762	(1.4%)	(101,623)
Miscellaneous Revenue	1,045,959	613,409	647,887	5.6%	34,478
TOTAL REVENUE	8,351,112	7,753,794	7,686,649	(0.9%)	(67,145)

EXPENDITURES					
Operating Expenses	2,178,186	5,835,438	2,821,336	(51.7%)	(3,014,102)
Capital Outlay	0	0	4,363,245		4,363,245
Debt Service	362,350	365,856	249,568	(31.8%)	(116,288)
Grants, Aids & Contributions	0	0	200,000		200,000
Transfers to Other Funds	2,500	2,500	2,500	0.0%	0
Other Uses	0	1,550,000	50,000	(96.8%)	(1,500,000)
TOTAL EXPENDITURES	2,543,036	7,753,794	7,686,649	(0.9%)	(67,145)

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

Jacksonville Beach Tax Increment - Non-CAFR
Fund - 10803

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Property Taxes	10,155,259	11,363,656	11,827,224	4.1%	463,568
TOTAL REVENUE	10,155,259	11,363,656	11,827,224	4.1%	463,568
EXPENDITURES					
Grants, Aids & Contributions	10,155,259	11,363,656	11,827,224	4.1%	463,568
TOTAL EXPENDITURES	10,155,259	11,363,656	11,827,224	4.1%	463,568

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

King Soutel Crossing CRA Trust Fund
Fund - 10805

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Property Taxes	2,843,051	3,484,229	4,813,654	38.2%	1,329,425
Miscellaneous Revenue	375,617	206,611	253,288	22.6%	46,677
TOTAL REVENUE	3,218,668	3,690,840	5,066,942	37.3%	1,376,102
EXPENDITURES					
Personnel Expenses	0	42,483	0	(100.0%)	(42,483)
Operating Expenses	164,784	3,645,857	5,019,442	37.7%	1,373,585
Grants, Aids & Contributions	19,165	0	45,000		45,000
Transfers to Other Funds	2,500	2,500	2,500	0.0%	0
TOTAL EXPENDITURES	186,449	3,690,840	5,066,942	37.3%	1,376,102

AUTHORIZED POSITION CAP

	Adopted FY 2024-2025	Approved FY 2025-2026	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

Arlington CRA Trust
Fund - 10806

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Property Taxes	2,786,468	2,755,982	2,957,478	7.3%	201,496
Miscellaneous Revenue	419,317	244,505	252,353	3.2%	7,848
TOTAL REVENUE	3,205,785	3,000,487	3,209,831	7.0%	209,344
EXPENDITURES					
Personnel Expenses	95,600	145,240	258,872	78.2%	113,632
Defined Benefit Pension UAAL	0	0	12,022		12,022
Operating Expenses	755,770	2,852,747	2,932,633	2.8%	79,886
Transfers to Other Funds	2,500	2,500	6,304	152.2%	3,804
TOTAL EXPENDITURES	853,870	3,000,487	3,209,831	7.0%	209,344

AUTHORIZED POSITION CAP

	Adopted FY 2024-2025	Approved FY 2025-2026	Change
Full Time Positions	1	1	0
Part Time Hours	1,248	2,496	1,248

Kids Hope Alliance Fund
Fund - 10901

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Miscellaneous Revenue	1,020,365	558,380	634,313	13.6%	75,933
Transfers From Other Funds	56,292,096	53,693,734	56,470,767	5.2%	2,777,033
TOTAL REVENUE	57,312,461	54,252,114	57,105,080	5.3%	2,852,966
EXPENDITURES					
Personnel Expenses	4,285,716	4,403,691	4,600,972	4.5%	197,281
Defined Benefit Pension UAAL	510,833	702,120	577,456	(17.8%)	(124,664)
Operating Expenses	1,660,484	1,521,914	1,455,471	(4.4%)	(66,443)
Capital Outlay	8,304	2	2	0.0%	0
Debt Service	403,425	406,355	398,147	(2.0%)	(8,208)
Transfers to Other Funds	670,000	250,000	250,000	0.0%	0
Other Uses	0	46,968,032	49,823,032	6.1%	2,855,000
TOTAL EXPENDITURES	7,538,762	54,252,114	57,105,080	5.3%	2,852,966

AUTHORIZED POSITION CAP

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

Kids Hope Alliance Trust Fund
Fund - 10904

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved 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
EXPENDITURES					
Operating Expenses	0	1	0	(100.0%)	(1)
Grants, Aids & Contributions	358,069	199,999	0	(100.0%)	(199,999)
Other Uses	0	0	200,000		200,000
TOTAL EXPENDITURES	358,069	200,000	200,000	0.0%	0

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

Youth Travel Trust - KHA
Fund - 10905

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved 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
EXPENDITURES					
Grants, Aids & Contributions	80,466	50,000	0	(100.0%)	(50,000)
Other Uses	0	0	50,000		50,000
TOTAL EXPENDITURES	80,466	50,000	50,000	0.0%	0

AUTHORIZED POSITION CAP

	Adopted FY 2024-2025	Approved FY 2025-2026	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

Jacksonville Upward Mobility Program
Fund - 10906

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved 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
EXPENDITURES					
Operating Expenses	84,462	310,000	461,000	48.7%	151,000
TOTAL EXPENDITURES	84,462	310,000	461,000	48.7%	151,000

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

Better Jacksonville Trust Fund BJP
Fund - 11001

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Other Taxes	126,940,071	516,760,671	179,000,710	(65.4%)	(337,759,961)
Miscellaneous Revenue	10,755,231	3,743,334	7,724,364	106.3%	3,981,030
TOTAL REVENUE	137,695,302	520,504,005	186,725,074	(64.1%)	(333,778,931)
EXPENDITURES					
Debt Service	62,141,908	73,131,384	108,371,074	48.2%	35,239,690
Transfers to Other Funds	0	447,372,621	78,354,000	(82.5%)	(369,018,621)
TOTAL EXPENDITURES	62,141,908	520,504,005	186,725,074	(64.1%)	(333,778,931)

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

Homelessness Initiatives Special Revenue Fund
Fund - 11103

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Miscellaneous Revenue	11,265	0	42,724		42,724
Transfers From Other Funds	1,600,000	2,240,000	4,331,677	93.4%	2,091,677
TOTAL REVENUE	1,611,265	2,240,000	4,374,401	95.3%	2,134,401
EXPENDITURES					
Personnel Expenses	0	0	1,432,356		1,432,356
Operating Expenses	(5,298)	0	2,942,045		2,942,045
Other Uses	0	2,240,000	0	(100.0%)	(2,240,000)
TOTAL EXPENDITURES	(5,298)	2,240,000	4,374,401	95.3%	2,134,401

AUTHORIZED POSITION CAP

	Adopted FY 2024-2025	Approved FY 2025-2026	Change
Full Time Positions	0	7	7
Part Time Hours	0	0	0

Huguenot Park
Fund - 11301

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved 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	15,337	8,000	7,500	(6.3%)	(500)
Transfers From Other Funds	303,299	320,115	355,735	11.1%	35,620
TOTAL REVENUE	1,128,856	1,208,115	1,218,235	0.8%	10,120

EXPENDITURES					
Personnel Expenses	615,802	629,970	677,910	7.6%	47,940
Defined Benefit Pension UAAL	82,187	85,632	72,692	(15.1%)	(12,940)
Operating Expenses	350,627	385,364	356,382	(7.5%)	(28,982)
Capital Outlay	0	2	2	0.0%	0
Other Uses	119,292	107,147	111,249	3.8%	4,102
TOTAL EXPENDITURES	1,167,908	1,208,115	1,218,235	0.8%	10,120

AUTHORIZED POSITION CAP	Adopted FY 2024-2025	Approved FY 2025-2026	Change
Full Time Positions	10	10	0
Part Time Hours	1,529	1,529	0

Kathryn A Hanna Park Improvement
Fund - 11302

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved 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	233,199	186,654	183,204	(1.8%)	(3,450)
Fund Balance Appropriation	0	467,399	70,245	(85.0%)	(397,154)
TOTAL REVENUE	2,874,642	3,344,053	2,953,449	(11.7%)	(390,604)
EXPENDITURES					
Personnel Expenses	1,071,995	1,066,535	1,113,593	4.4%	47,058
Defined Benefit Pension UAAL	48,543	59,030	123,200	108.7%	64,170
Operating Expenses	1,199,071	1,274,523	1,264,925	(0.8%)	(9,598)
Capital Outlay	0	2	2	0.0%	0
Transfers to Other Funds	281,523	760,000	272,386	(64.2%)	(487,614)
Other Uses	177,316	183,963	179,343	(2.5%)	(4,620)
TOTAL EXPENDITURES	2,778,448	3,344,053	2,953,449	(11.7%)	(390,604)

AUTHORIZED POSITION CAP

	Adopted FY 2024-2025	Approved FY 2025-2026	Change
Full Time Positions	17	17	0
Part Time Hours	3,918	3,918	0

Florida Boater Improvement Program
Fund - 11306

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved 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
EXPENDITURES					
Operating Expenses	169,850	110,000	110,000	0.0%	0
TOTAL EXPENDITURES	169,850	110,000	110,000	0.0%	0

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

Cecil Field Commerce Center
Fund - 11308

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved 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	10,649	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	1,453,763	1,681,804	1,693,360	0.7%	11,556

EXPENDITURES					
Personnel Expenses	753,383	585,071	635,197	8.6%	50,126
Defined Benefit Pension UAAL	70,064	64,353	40,910	(36.4%)	(23,443)
Operating Expenses	566,748	911,672	868,584	(4.7%)	(43,088)
Capital Outlay	0	2	2	0.0%	0
Other Uses	179,631	120,706	148,667	23.2%	27,961
TOTAL EXPENDITURES	1,569,826	1,681,804	1,693,360	0.7%	11,556

AUTHORIZED POSITION CAP	Adopted FY 2024-2025	Approved FY 2025-2026	Change
Full Time Positions	6	6	0
Part Time Hours	24,000	24,000	0

Cecil Commerce Center
Fund - 11312

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Miscellaneous Revenue	4,217,725	3,351,756	5,148,530	53.6%	1,796,774
TOTAL REVENUE	4,217,725	3,351,756	5,148,530	53.6%	1,796,774
EXPENDITURES					
Operating Expenses	2,405,935	2,647,180	3,642,938	37.6%	995,758
Transfers to Other Funds	0	700,000	1,500,000	114.3%	800,000
Other Uses	2,503,883	4,576	5,592	22.2%	1,016
TOTAL EXPENDITURES	4,909,818	3,351,756	5,148,530	53.6%	1,796,774

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

Beach Erosion - Local
Fund - 11404

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved 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
EXPENDITURES					
Other Uses	0	500,000	500,000	0.0%	0
TOTAL EXPENDITURES	0	500,000	500,000	0.0%	0

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

Animal Care & Protective Services Programs
Fund - 11501

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved 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
Miscellaneous Revenue	51,917	0	26,849		26,849
Transfers From Other Funds	229,345	291,944	295,759	1.3%	3,815
TOTAL REVENUE	1,016,123	1,110,022	1,118,367	0.8%	8,345
EXPENDITURES					
Personnel Expenses	147,526	164,885	173,738	5.4%	8,853
Operating Expenses	887,174	945,137	944,629	(0.1%)	(508)
TOTAL EXPENDITURES	1,034,700	1,110,022	1,118,367	0.8%	8,345

AUTHORIZED POSITION CAP

	Adopted FY 2024-2025	Approved FY 2025-2026	Change
Full Time Positions	1	1	0
Part Time Hours	5,850	5,850	0

Driver Education Safety Trust Fund
Fund - 11507

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Fines and Forfeits	268,966	262,165	262,165	0.0%	0
Miscellaneous Revenue	59,202	37,869	34,121	(9.9%)	(3,748)
TOTAL REVENUE	328,168	300,034	296,286	(1.2%)	(3,748)
EXPENDITURES					
Grants, Aids & Contributions	95,293	300,034	296,286	(1.2%)	(3,748)
TOTAL EXPENDITURES	95,293	300,034	296,286	(1.2%)	(3,748)

AUTHORIZED POSITION CAP

	Adopted FY 2024-2025	Approved FY 2025-2026	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

Jacksonville Veterans Memorial Trust
Fund - 11518

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved 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
EXPENDITURES					
Operating Expenses	33,800	52,687	37,500	(28.8%)	(15,187)
Other Uses	0	10,001	27,068	170.7%	17,067
TOTAL EXPENDITURES	33,800	62,688	64,568	3.0%	1,880

AUTHORIZED POSITION CAP

	Adopted FY 2024-2025	Approved FY 2025-2026	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

General Trust & Agency
Fund - 11528

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Miscellaneous Revenue	79,505	200,000	200,000	0.0%	0
Transfers From Other Funds	1,024,827	575,000	600,000	4.3%	25,000
TOTAL REVENUE	1,104,332	775,000	800,000	3.2%	25,000
EXPENDITURES					
Operating Expenses	716,833	775,000	800,000	3.2%	25,000
TOTAL EXPENDITURES	716,833	775,000	800,000	3.2%	25,000

AUTHORIZED POSITION CAP

	Adopted FY 2024-2025	Approved FY 2025-2026	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

Art In Public Places Trust Fund
Fund - 11532

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Transfers From Other Funds	795,022	196,575	364,809	85.6%	168,234
TOTAL REVENUE	795,022	196,575	364,809	85.6%	168,234
EXPENDITURES					
Operating Expenses	5,769	39,315	102,990	162.0%	63,675
Capital Outlay	30,000	157,260	261,819	66.5%	104,559
TOTAL EXPENDITURES	35,769	196,575	364,809	85.6%	168,234
AUTHORIZED POSITION CAP					
		Adopted FY 2024-2025	Approved FY 2025-2026	Change	
Full Time Positions		0	0	0	
Part Time Hours		0	0	0	

Building Inspection
Fund - 15104

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Permits, Fees and Special Assessments	19,198,674	18,624,000	19,786,932	6.2%	1,162,932
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	1,160,625	738,699	688,934	(6.7%)	(49,765)
Fund Balance Appropriation	444,132	4,228,475	4,906,100	16.0%	677,625
TOTAL REVENUE	23,051,252	26,137,504	27,517,642	5.3%	1,380,138

EXPENDITURES					
Personnel Expenses	14,402,117	15,897,455	17,847,999	12.3%	1,950,544
Defined Benefit Pension UAAL	2,032,437	2,298,971	2,111,901	(8.1%)	(187,070)
Operating Expenses	3,689,342	6,922,399	5,051,124	(27.0%)	(1,871,275)
Capital Outlay	0	2	2	0.0%	0
Transfers to Other Funds	0	0	1,349,876		1,349,876
Other Uses	1,029,731	1,018,677	1,156,740	13.6%	138,063
TOTAL EXPENDITURES	21,153,627	26,137,504	27,517,642	5.3%	1,380,138

AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Approved FY 2025-2026	Change
Full Time Positions		189	195	6
Part Time Hours		9,100	9,100	0

Veterinary Services
Fund - 15106

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved 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	24,342	23,651	22,942	(3.0%)	(709)
TOTAL REVENUE	165,428	191,000	173,954	(8.9%)	(17,046)
EXPENDITURES					
Operating Expenses	193,664	191,000	173,954	(8.9%)	(17,046)
TOTAL EXPENDITURES	193,664	191,000	173,954	(8.9%)	(17,046)

AUTHORIZED POSITION CAP

	Adopted FY 2024-2025	Approved FY 2025-2026	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

Library Conference Facility Trust
Fund - 15107

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	0	1	0	(100.0%)	(1)
Miscellaneous Revenue	209,799	227,144	266,929	17.5%	39,785
Transfers From Other Funds	306,642	95,813	89,480	(6.6%)	(6,333)
TOTAL REVENUE	516,441	322,958	356,409	10.4%	33,451

EXPENDITURES					
Personnel Expenses	229,266	229,709	234,717	2.2%	5,008
Defined Benefit Pension UAAL	30,662	0	27,536		27,536
Operating Expenses	59,281	93,246	94,153	1.0%	907
Capital Outlay	87,276	3	3	0.0%	0
TOTAL EXPENDITURES	406,485	322,958	356,409	10.4%	33,451

AUTHORIZED POSITION CAP	Adopted FY 2024-2025	Approved FY 2025-2026	Change
Full Time Positions	3	3	0
Part Time Hours	3,328	3,328	0

Opioid Settlement Fund
Fund - 15111

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Miscellaneous Revenue	7,293,924	5,581,474	5,994,181	7.4%	412,707
TOTAL REVENUE	7,293,924	5,581,474	5,994,181	7.4%	412,707
EXPENDITURES					
Personnel Expenses	233,907	768,795	716,300	(6.8%)	(52,495)
Operating Expenses	70,733	42,201	47,018	11.4%	4,817
Capital Outlay	418,402	2,000	0	(100.0%)	(2,000)
Transfers to Other Funds	0	0	8,221		8,221
Other Uses	0	4,768,478	5,222,642	9.5%	454,164
TOTAL EXPENDITURES	723,042	5,581,474	5,994,181	7.4%	412,707

AUTHORIZED POSITION CAP

	Adopted FY 2024-2025	Approved FY 2025-2026	Change
Full Time Positions	2	2	0
Part Time Hours	1,420	0	(1,420)

Court Cost Courthouse Trust Fund
Fund - 15202

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	2,747,835	2,866,054	3,171,468	10.7%	305,414
Miscellaneous Revenue	60,793	29,049	60,793	109.3%	31,744
TOTAL REVENUE	2,808,628	2,895,103	3,232,261	11.6%	337,158
EXPENDITURES					
Operating Expenses	568,689	835,489	1,860,568	122.7%	1,025,079
Debt Service	2,050,321	2,059,614	1,371,693	(33.4%)	(687,921)
TOTAL EXPENDITURES	2,619,010	2,895,103	3,232,261	11.6%	337,158

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

Recording Fees Technology
Fund - 15203

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved 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
Miscellaneous Revenue	18,437	20,667	7,557	(63.4%)	(13,110)
Transfers From Other Funds	0	231,541	482,348	108.3%	250,807
Fund Balance Appropriation	0	0	75,000		75,000
TOTAL REVENUE	1,403,409	1,615,651	2,087,403	29.2%	471,752

EXPENDITURES					
Operating Expenses	1,331,839	1,495,050	1,672,403	11.9%	177,353
Capital Outlay	419,154	120,601	415,000	244.1%	294,399
Other Uses	0	0	0		0
TOTAL EXPENDITURES	1,750,993	1,615,651	2,087,403	29.2%	471,752

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

Duval County Teen Court Programs Trust
Fund - 15204

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	281,249	274,039	271,424	(1.0%)	(2,615)
Miscellaneous Revenue	9,227	5,758	5,623	(2.3%)	(135)
Transfers From Other Funds	231,533	153,995	182,074	18.2%	28,079
Fund Balance Appropriation	0	66,674	75,000	12.5%	8,326
TOTAL REVENUE	522,009	500,466	534,121	6.7%	33,655

EXPENDITURES					
Personnel Expenses	309,148	324,207	372,069	14.8%	47,862
Defined Benefit Pension UAAL	44,473	54,080	46,496	(14.0%)	(7,584)
Operating Expenses	91,816	122,179	115,556	(5.4%)	(6,623)
TOTAL EXPENDITURES	445,437	500,466	534,121	6.7%	33,655

AUTHORIZED POSITION CAP	Adopted FY 2024-2025	Approved FY 2025-2026	Change
Full Time Positions	5	5	0
Part Time Hours	2,290	2,290	0

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

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved 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	70,135	51,845	52,071	0.4%	226
Transfers From Other Funds	1,629,546	983,701	452,301	(54.0%)	(531,400)
Fund Balance Appropriation	0	0	325,000		325,000
TOTAL REVENUE	2,371,121	1,681,246	1,517,212	(9.8%)	(164,034)

EXPENDITURES					
Personnel Expenses	464,246	487,503	548,770	12.6%	61,267
Defined Benefit Pension UAAL	52,526	63,873	81,929	28.3%	18,056
Operating Expenses	625,636	529,870	536,513	1.3%	6,643
Capital Outlay	117,252	100,000	100,000	0.0%	0
Grants, Aids & Contributions	786,925	500,000	250,000	(50.0%)	(250,000)
TOTAL EXPENDITURES	2,046,585	1,681,246	1,517,212	(9.8%)	(164,034)

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

Hazardous Waste Program - SQG
Fund - 15302

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	440,675	452,330	451,056	(0.3%)	(1,274)
Miscellaneous Revenue	17,307	11,216	10,493	(6.4%)	(723)
Fund Balance Appropriation	0	0	23,545		23,545
TOTAL REVENUE	457,982	463,546	485,094	4.6%	21,548

EXPENDITURES					
Personnel Expenses	289,883	316,833	334,618	5.6%	17,785
Operating Expenses	74,319	61,378	58,694	(4.4%)	(2,684)
Transfers to Other Funds	0	0	23,545		23,545
Other Uses	85,182	85,335	68,237	(20.0%)	(17,098)
TOTAL EXPENDITURES	449,384	463,546	485,094	4.6%	21,548

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

Tree Protection & Related Expenditures
Fund - 15304

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Miscellaneous Revenue	4,909,373	573,834	801,037	39.6%	227,203
TOTAL REVENUE	4,909,373	573,834	801,037	39.6%	227,203
EXPENDITURES					
Personnel Expenses	94,588	93,862	280,420	198.8%	186,558
Defined Benefit Pension UAAL	0	0	11,940		11,940
Operating Expenses	6,488,768	479,972	489,282	1.9%	9,310
Transfers to Other Funds	0	0	19,395		19,395
TOTAL EXPENDITURES	6,583,356	573,834	801,037	39.6%	227,203

AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Approved FY 2025-2026	Change
Full Time Positions		1	4	3
Part Time Hours		0	0	0

ENTERPRISE FUNDS

Public Parking
Fund - 41102

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Permits, Fees and Special Assessments	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	169,305	143,554	129,934	(9.5%)	(13,620)
Fund Balance Appropriation	0	1,052,019	147,434	(86.0%)	(904,585)
TOTAL REVENUE	4,539,646	5,881,496	4,949,602	(15.8%)	(931,894)

EXPENDITURES					
Personnel Expenses	1,822,270	1,989,532	2,230,007	12.1%	240,475
Defined Benefit Pension UAAL	189,036	227,776	260,877	14.5%	33,101
Operating Expenses	1,879,970	2,233,332	2,107,509	(5.6%)	(125,823)
Capital Outlay	297,551	190,003	3	(100.0%)	(190,000)
Transfers to Other Funds	84,651	1,060,000	147,434	(86.1%)	(912,566)
Other Uses	306,011	180,853	203,772	12.7%	22,919
TOTAL EXPENDITURES	4,579,489	5,881,496	4,949,602	(15.8%)	(931,894)

AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Approved FY 2025-2026	Change
Full Time Positions		36	36	0
Part Time Hours		4,160	4,160	0

Motor Vehicle Inspection
Fund - 42101

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	310,336	335,000	335,000	0.0%	0
Miscellaneous Revenue	8,845	5,669	4,162	(26.6%)	(1,507)
Fund Balance Appropriation	0	78,963	86,878	10.0%	7,915
TOTAL REVENUE	319,181	419,632	426,040	1.5%	6,408

EXPENDITURES					
Personnel Expenses	242,043	294,208	313,773	6.7%	19,565
Defined Benefit Pension UAAL	40,421	49,153	37,447	(23.8%)	(11,706)
Operating Expenses	46,013	50,222	45,553	(9.3%)	(4,669)
Capital Outlay	0	1	1	0.0%	0
Other Uses	52,426	26,048	29,266	12.4%	3,218
TOTAL EXPENDITURES	380,903	419,632	426,040	1.5%	6,408

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

Solid Waste Disposal
Fund - 43101

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Permits, Fees and Special Assessments	15,584,752	15,442,832	15,937,623	3.2%	494,791
Charges for Services	71,876,896	72,386,313	124,226,910	71.6%	51,840,597
Fines and Forfeits	4,711	6,500	6,500	0.0%	0
Miscellaneous Revenue	4,476,320	3,136,290	3,266,102	4.1%	129,812
Transfers From Other Funds	53,400,426	93,005,218	51,995,648	(44.1%)	(41,009,570)
TOTAL REVENUE	145,343,105	183,977,153	195,432,783	6.2%	11,455,630
EXPENDITURES					
Personnel Expenses	8,987,905	8,890,878	8,815,926	(0.8%)	(74,952)
Defined Benefit Pension UAAL	1,146,403	1,342,785	975,693	(27.3%)	(367,092)
Operating Expenses	100,352,330	106,706,050	117,636,512	10.2%	10,930,462
Capital Outlay	0	1	1	0.0%	0
Debt Service	4,095,067	5,947,004	5,806,509	(2.4%)	(140,495)
Transfers to Other Funds	26,818,961	58,829,926	59,565,096	1.2%	735,170
Other Uses	3,062,341	2,260,509	2,633,046	16.5%	372,537
TOTAL EXPENDITURES	144,463,007	183,977,153	195,432,783	6.2%	11,455,630

AUTHORIZED POSITION CAP

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

Contamination Assessment
Fund - 43102

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved 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
EXPENDITURES					
Operating Expenses	40,528	130,929	135,751	3.7%	4,822
Other Uses	0	319,704	327,067	2.3%	7,363
TOTAL EXPENDITURES	40,528	450,633	462,818	2.7%	12,185

AUTHORIZED POSITION CAP

	Adopted FY 2024-2025	Approved FY 2025-2026	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

Landfill Closure
Fund - 43103

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved 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
EXPENDITURES					
Personnel Expenses	340,771	316,965	398,956	25.9%	81,991
Operating Expenses	1,045,829	1,638,681	1,669,797	1.9%	31,116
Capital Outlay	0	2	2	0.0%	0
Transfers to Other Funds	0	0	29,928		29,928
Other Uses	0	1,086,939	1,198,915	10.3%	111,976
TOTAL EXPENDITURES	1,386,600	3,042,587	3,297,598	8.4%	255,011

AUTHORIZED POSITION CAP

	Adopted FY 2024-2025	Approved FY 2025-2026	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

Solid Waste Facilities Mitigation
Fund - 43301

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	246,652	231,690	240,796	3.9%	9,106
Miscellaneous Revenue	69,195	41,033	39,949	(2.6%)	(1,084)
Fund Balance Appropriation	0	0	0		0
TOTAL REVENUE	315,847	272,723	280,745	2.9%	8,022
EXPENDITURES					
Transfers to Other Funds	90,750	221,696	280,745	26.6%	59,049
Other Uses	0	51,027	0	(100.0%)	(51,027)
TOTAL EXPENDITURES	90,750	272,723	280,745	2.9%	8,022

AUTHORIZED POSITION CAP

	Adopted FY 2024-2025	Approved FY 2025-2026	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

Solid Waste Class III Mitigation
Fund - 43302

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	479,661	471,599	478,122	1.4%	6,523
Miscellaneous Revenue	97,761	56,614	55,594	(1.8%)	(1,020)
Fund Balance Appropriation	0	734,787	0	(100.0%)	(734,787)
TOTAL REVENUE	577,422	1,263,000	533,716	(57.7%)	(729,284)
EXPENDITURES					
Transfers to Other Funds	0	1,263,000	0	(100.0%)	(1,263,000)
Other Uses	0	0	533,716		533,716
TOTAL EXPENDITURES	0	1,263,000	533,716	(57.7%)	(729,284)

AUTHORIZED POSITION CAP

	Adopted FY 2024-2025	Approved FY 2025-2026	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

SW Facilities Mitigation Projects
Fund - 43303

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	246,652	231,690	240,796	3.9%	9,106
Miscellaneous Revenue	5,628	4,488	3,402	(24.2%)	(1,086)
TOTAL REVENUE	252,280	236,178	244,198	3.4%	8,020
EXPENDITURES					
Transfers to Other Funds	234,008	236,178	244,198	3.4%	8,020
TOTAL EXPENDITURES	234,008	236,178	244,198	3.4%	8,020

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

Stormwater Service
Fund - 44101

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	33,561,162	34,128,565	34,192,541	0.2%	63,976
Miscellaneous Revenue	519,423	329,725	1,295,828	293.0%	966,103
TOTAL REVENUE	34,080,585	34,458,290	35,488,369	3.0%	1,030,079
EXPENDITURES					
Personnel Expenses	7,907,535	8,643,768	9,330,284	7.9%	686,516
Defined Benefit Pension UAAL	440,052	528,279	1,140,397	115.9%	612,118
Operating Expenses	12,824,937	12,483,367	12,309,128	(1.4%)	(174,239)
Capital Outlay	0	2	2	0.0%	0
Debt Service	477,085	459,955	582,666	26.7%	122,711
Transfers to Other Funds	11,220,697	11,618,891	11,431,799	(1.6%)	(187,092)
Other Uses	658,005	724,028	694,093	(4.1%)	(29,935)
TOTAL EXPENDITURES	33,528,311	34,458,290	35,488,369	3.0%	1,030,079

AUTHORIZED POSITION CAP

	Adopted FY 2024-2025	Approved FY 2025-2026	Change
Full Time Positions	53	56	3
Part Time Hours	0	1,300	1,300

Equestrian Center-NFES Horse
Fund - 45102

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Miscellaneous Revenue	5,709	4,692	4,011	(14.5%)	(681)
Transfers From Other Funds	631,318	552,873	563,249	1.9%	10,376
Fund Balance Appropriation	0	0	100,000		100,000
TOTAL REVENUE	637,027	557,565	667,260	19.7%	109,695
EXPENDITURES					
Operating Expenses	634,268	557,565	667,260	19.7%	109,695
TOTAL EXPENDITURES	634,268	557,565	667,260	19.7%	109,695

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

Sports Complex CIP
Fund - 46101

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Other Taxes	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
EXPENDITURES					
Capital Outlay	4,078,759	4,082,478	4,643,140	13.7%	560,662
Debt Service	3,062,770	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 EXPENDITURES	9,513,054	9,552,419	10,098,650	5.7%	546,231

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

City Venues-City
Fund - 47101

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	90,139	100,000	100,000	0.0%	0
Miscellaneous Revenue	5,193,333	12,884,762	7,741,897	(39.9%)	(5,142,865)
Transfers From Other Funds	280,778,748	24,278,436	33,493,841	38.0%	9,215,405
TOTAL REVENUE	286,062,220	37,263,198	41,335,738	10.9%	4,072,540
EXPENDITURES					
Operating Expenses	13,118,580	13,386,020	12,453,870	(7.0%)	(932,150)
Capital Outlay	716,903	605,000	605,001	0.0%	1
Transfers to Other Funds	224,179,963	23,272,178	28,276,867	21.5%	5,004,689
TOTAL EXPENDITURES	238,015,446	37,263,198	41,335,738	10.9%	4,072,540

AUTHORIZED POSITION CAP

	Adopted FY 2024-2025	Approved FY 2025-2026	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

City Venues-ASM
Fund - 47102

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	30,310,606	18,250,336	16,900,555	(7.4%)	(1,349,781)
Miscellaneous Revenue	18,032,412	11,797,605	12,379,097	4.9%	581,492
Transfers From Other Funds	20,988,552	23,209,490	28,212,299	21.6%	5,002,809
TOTAL REVENUE	69,331,570	53,257,431	57,491,951	8.0%	4,234,520
EXPENDITURES					
Personnel Expenses	9,873,081	12,988,107	13,285,661	2.3%	297,554
Operating Expenses	56,394,316	40,269,324	42,661,765	5.9%	2,392,441
Capital Outlay	0	0	1,544,525		1,544,525
TOTAL EXPENDITURES	66,267,397	53,257,431	57,491,951	8.0%	4,234,520

AUTHORIZED POSITION CAP

	Adopted FY 2024-2025	Approved FY 2025-2026	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

Capital Projects-City Venues Surcharge
Fund - 47103

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved 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	180,270	57,315	59,034	3.0%	1,719
TOTAL REVENUE	4,416,855	4,607,801	4,502,200	(2.3%)	(105,601)
EXPENDITURES					
Capital Outlay	3,729,797	4,607,801	4,502,200	(2.3%)	(105,601)
TOTAL EXPENDITURES	3,729,797	4,607,801	4,502,200	(2.3%)	(105,601)

AUTHORIZED POSITION CAP

	Adopted FY 2024-2025	Approved FY 2025-2026	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

City Venues-Debt Service
Fund - 47105

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Other Taxes	11,737,080	10,534,102	11,068,127	5.1%	534,025
Miscellaneous Revenue	2,840,437	474,019	654,566	38.1%	180,547
Transfers From Other Funds	241,144,868	43,793,441	40,002,432	(8.7%)	(3,791,009)
Fund Balance Appropriation	0	0	9,009,611		9,009,611
TOTAL REVENUE	255,722,385	54,801,562	60,734,736	10.8%	5,933,174
EXPENDITURES					
Debt Service	8,224,874	52,450,010	60,734,736	15.8%	8,284,726
Other Uses	27,204,893	2,351,552	0	(100.0%)	(2,351,552)
TOTAL EXPENDITURES	35,429,767	54,801,562	60,734,736	10.8%	5,933,174

AUTHORIZED POSITION CAP

	Adopted FY 2024-2025	Approved FY 2025-2026	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

INTERNAL SERVICE FUNDS

Motor Pool
Fund - 51101

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	40,636,236	41,372,314	38,205,025	(7.7%)	(3,167,289)
Miscellaneous Revenue	477,727	385,601	506,036	31.2%	120,435
TOTAL REVENUE	41,113,963	41,757,915	38,711,061	(7.3%)	(3,046,854)

EXPENDITURES					
Personnel Expenses	5,387,520	6,963,471	7,398,638	6.2%	435,167
Defined Benefit Pension UAAL	788,879	810,521	891,783	10.0%	81,262
Operating Expenses	30,301,111	32,911,455	29,349,442	(10.8%)	(3,562,013)
Capital Outlay	380,329	250,001	250,001	0.0%	0
Other Uses	886,863	822,467	821,197	(0.2%)	(1,270)
TOTAL EXPENDITURES	37,744,702	41,757,915	38,711,061	(7.3%)	(3,046,854)

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

Motor Pool - Vehicle Replacement
Fund - 51102

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	34,075,820	25,742,235	31,905,230	23.9%	6,162,995
Miscellaneous Revenue	1,190,081	1,646,482	1,419,210	(13.8%)	(227,272)
Transfers From Other Funds	2,189,171	13,696,439	439,018	(96.8%)	(13,257,421)
TOTAL REVENUE	37,455,072	41,085,156	33,763,458	(17.8%)	(7,321,698)

EXPENDITURES					
Personnel Expenses	89,770	184,077	226,458	23.0%	42,381
Defined Benefit Pension UAAL	43,592	20,192	27,185	34.6%	6,993
Operating Expenses	124,243	143,263	143,393	0.1%	130
Capital Outlay	17,752,274	40,694,218	28,818,262	(29.2%)	(11,875,956)
Transfers to Other Funds	0	0	4,500,000		4,500,000
Other Uses	74,756	43,406	48,160	11.0%	4,754
TOTAL EXPENDITURES	18,084,635	41,085,156	33,763,458	(17.8%)	(7,321,698)

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

Motor Pool - Direct Replacement
Fund - 51103

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Fund Balance Appropriation	0	3,696,439	439,018	(88.1%)	(3,257,421)
TOTAL REVENUE	0	3,696,439	439,018	(88.1%)	(3,257,421)
EXPENDITURES					
Transfers to Other Funds	645,204	3,696,439	439,018	(88.1%)	(3,257,421)
TOTAL EXPENDITURES	645,204	3,696,439	439,018	(88.1%)	(3,257,421)

AUTHORIZED POSITION CAP

	Adopted FY 2024-2025	Approved FY 2025-2026	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

Copy Center
Fund - 52101

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	2,267,560	2,672,325	2,601,745	(2.6%)	(70,580)
Miscellaneous Revenue	15,912	9,334	10,676	14.4%	1,342
Fund Balance Appropriation	0	0	15,875		15,875
TOTAL REVENUE	2,283,472	2,681,659	2,628,296	(2.0%)	(53,363)

EXPENDITURES					
Personnel Expenses	236,285	263,033	294,146	11.8%	31,113
Defined Benefit Pension UAAL	40,466	17,859	36,326	103.4%	18,467
Operating Expenses	1,621,399	2,286,350	2,247,231	(1.7%)	(39,119)
Capital Outlay	0	1	1	0.0%	0
Other Uses	114,416	114,416	50,592	(55.8%)	(63,824)
TOTAL EXPENDITURES	2,012,566	2,681,659	2,628,296	(2.0%)	(53,363)

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

Information Technologies
Fund - 53101

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	43,262,154	41,778,267	38,731,288	(7.3%)	(3,046,979)
Miscellaneous Revenue	436,727	264,763	178,696	(32.5%)	(86,067)
TOTAL REVENUE	43,698,881	42,043,030	38,909,984	(7.5%)	(3,133,046)
EXPENDITURES					
Personnel Expenses	11,634,998	12,827,943	14,025,472	9.3%	1,197,529
Defined Benefit Pension UAAL	1,903,937	1,966,714	1,845,261	(6.2%)	(121,453)
Operating Expenses	27,745,069	26,309,743	22,245,079	(15.4%)	(4,064,664)
Capital Outlay	317,969	8,351	2	(100.0%)	(8,349)
Grants, Aids & Contributions	19,868	19,869	19,869	0.0%	0
Transfers to Other Funds	26,112	57,911	0	(100.0%)	(57,911)
Other Uses	1,095,910	852,499	774,301	(9.2%)	(78,198)
TOTAL EXPENDITURES	42,743,863	42,043,030	38,909,984	(7.5%)	(3,133,046)

AUTHORIZED POSITION CAP

	Adopted FY 2024-2025	Approved FY 2025-2026	Change
Full Time Positions	123	122	(1)
Part Time Hours	14,660	14,660	0

Radio Communication
Fund - 53102

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	6,238,673	4,855,007	5,724,291	17.9%	869,284
Miscellaneous Revenue	71,318	35,938	22,344	(37.8%)	(13,594)
Other Sources	0	0	0		0
Transfers From Other Funds	1,171,876	57,911	0	(100.0%)	(57,911)
TOTAL REVENUE	7,481,867	4,948,856	5,746,635	16.1%	797,779

EXPENDITURES					
Personnel Expenses	866,775	931,218	996,213	7.0%	64,995
Defined Benefit Pension UAAL	31,703	64,910	124,731	92.2%	59,821
Operating Expenses	2,981,140	2,847,447	2,806,415	(1.4%)	(41,032)
Capital Outlay	1,908,118	465,561	148,833	(68.0%)	(316,728)
Debt Service	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
Other Uses	2,881,188	112,262	117,571	4.7%	5,309
TOTAL EXPENDITURES	9,906,036	4,948,856	5,746,635	16.1%	797,779

AUTHORIZED POSITION CAP	Adopted FY 2024-2025	Approved FY 2025-2026	Change
Full Time Positions	11	11	0
Part Time Hours	0	0	0

Technology Equipment Refresh
Fund - 53104

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	3,519,064	3,265,969	3,061,236	(6.3%)	(204,733)
Miscellaneous Revenue	58,035	15,989	0	(100.0%)	(15,989)
Transfers From Other Funds	0	719,106	0	(100.0%)	(719,106)
TOTAL REVENUE	3,577,099	4,001,064	3,061,236	(23.5%)	(939,828)
EXPENDITURES					
Operating Expenses	974,438	577,754	1,697,897	193.9%	1,120,143
Capital Outlay	1,638,780	3,423,310	1,363,339	(60.2%)	(2,059,971)
TOTAL EXPENDITURES	2,613,218	4,001,064	3,061,236	(23.5%)	(939,828)

AUTHORIZED POSITION CAP

	Adopted FY 2024-2025	Approved FY 2025-2026	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

IT System Development Fund
Fund - 53106

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	9,457,194	7,171,744	4,800,000	(33.1%)	(2,371,744)
Miscellaneous Revenue	1,391,441	891,078	585,162	(34.3%)	(305,916)
Other Sources	4,042,000	7,951,699	1,406,038	(82.3%)	(6,545,661)
Transfers From Other Funds	300,000	1,788,549	0	(100.0%)	(1,788,549)
TOTAL REVENUE	15,190,635	17,803,070	6,791,200	(61.9%)	(11,011,870)

EXPENDITURES					
Operating Expenses	8,608	0	(26,297)		(26,297)
Capital Outlay	5,960,004	9,810,930	1,717,497	(82.5%)	(8,093,433)
Debt Service	9,024,294	5,914,742	3,736,994	(36.8%)	(2,177,748)
Transfers to Other Funds	0	20,769	0	(100.0%)	(20,769)
Other Uses	(1,091,000)	2,056,629	1,363,006	(33.7%)	(693,623)
TOTAL EXPENDITURES	13,901,906	17,803,070	6,791,200	(61.9%)	(11,011,870)

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

Public Building Allocations
Fund - 54101

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	59,219,730	56,710,649	55,703,521	(1.8%)	(1,007,128)
Miscellaneous Revenue	758,570	425,322	441,268	3.7%	15,946
Transfers From Other Funds	60,000	1,000,000	0	(100.0%)	(1,000,000)
Fund Balance Appropriation	250,000	250,000	250,000	0.0%	0
TOTAL REVENUE	60,288,300	58,385,971	56,394,789	(3.4%)	(1,991,182)
EXPENDITURES					
Personnel Expenses	4,742,493	4,955,703	5,161,011	4.1%	205,308
Defined Benefit Pension UAAL	351,198	400,800	637,202	59.0%	236,402
Operating Expenses	46,949,477	47,782,436	47,014,425	(1.6%)	(768,011)
Capital Outlay	446,088	42,338	35,777	(15.5%)	(6,561)
Transfers to Other Funds	5,861,534	4,147,709	2,195,571	(47.1%)	(1,952,138)
Other Uses	1,162,749	1,056,985	1,350,803	27.8%	293,818
TOTAL EXPENDITURES	59,513,539	58,385,971	56,394,789	(3.4%)	(1,991,182)

AUTHORIZED POSITION CAP

	Adopted FY 2024-2025	Approved FY 2025-2026	Change
Full Time Positions	61	61	0
Part Time Hours	0	0	0

Office Of General Counsel-Fund
Fund - 55101

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	13,172,634	14,238,459	14,547,127	2.2%	308,668
Miscellaneous Revenue	53,112	15,000	36,740	144.9%	21,740
Fund Balance Appropriation	0	0	50,000		50,000
TOTAL REVENUE	13,225,746	14,253,459	14,633,867	2.7%	380,408

EXPENDITURES					
Personnel Expenses	9,068,488	10,598,353	10,982,615	3.6%	384,262
Defined Benefit Pension UAAL	1,341,464	1,363,967	1,465,935	7.5%	101,968
Operating Expenses	1,595,041	1,922,507	1,827,620	(4.9%)	(94,887)
Capital Outlay	0	1	1	0.0%	0
Other Uses	397,778	368,631	357,696	(3.0%)	(10,935)
TOTAL EXPENDITURES	12,402,771	14,253,459	14,633,867	2.7%	380,408

AUTHORIZED POSITION CAP		Adopted FY 2024-2025	Approved FY 2025-2026	Change
Full Time Positions		79	77	(2)
Part Time Hours		2,600	2,600	0

Self Insurance
Fund - 56101

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	62,384,970	68,075,963	53,079,471	(22.0%)	(14,996,492)
Miscellaneous Revenue	10,188,211	4,557,903	4,617,775	1.3%	59,872
Fund Balance Appropriation	0	64,635	62,823	(2.8%)	(1,812)
TOTAL REVENUE	72,573,181	72,698,501	57,760,069	(20.5%)	(14,938,432)

EXPENDITURES					
Personnel Expenses	1,871,470	1,892,939	2,105,913	11.3%	212,974
Defined Benefit Pension UAAL	184,432	164,544	261,869	59.1%	97,325
Operating Expenses	41,576,542	70,385,810	55,168,058	(21.6%)	(15,217,752)
Capital Outlay	0	2	2	0.0%	0
Other Uses	534,843	255,206	224,227	(12.1%)	(30,979)
TOTAL EXPENDITURES	44,167,287	72,698,501	57,760,069	(20.5%)	(14,938,432)

AUTHORIZED POSITION CAP	Adopted FY 2024-2025	Approved FY 2025-2026	Change
Full Time Positions	25	26	1
Part Time Hours	2,600	2,600	0

Group Health
Fund - 56201

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	80,092,836	87,733,669	81,616,669	(7.0%)	(6,117,000)
Miscellaneous Revenue	1,126,673	703,561	494,739	(29.7%)	(208,822)
Transfers From Other Funds	0	0	23,278,858		23,278,858
Fund Balance Appropriation	0	15,897,812	0	(100.0%)	(15,897,812)
TOTAL REVENUE	81,219,509	104,335,042	105,390,266	1.0%	1,055,224

EXPENDITURES					
Personnel Expenses	884,858	895,262	918,953	2.6%	23,691
Defined Benefit Pension UAAL	149,053	187,018	109,548	(41.4%)	(77,470)
Operating Expenses	84,827,967	102,969,265	104,038,287	1.0%	1,069,022
Capital Outlay	0	1	1	0.0%	0
Other Uses	204,528	283,496	323,477	14.1%	39,981
TOTAL EXPENDITURES	86,066,406	104,335,042	105,390,266	1.0%	1,055,224

AUTHORIZED POSITION CAP	Adopted FY 2024-2025	Approved FY 2025-2026	Change
Full Time Positions	9	9	0
Part Time Hours	3,440	3,440	0

Insured Programs
Fund - 56301

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	19,417,759	19,652,166	18,076,914	(8.0%)	(1,575,252)
Miscellaneous Revenue	326,365	182,810	192,212	5.1%	9,402
Fund Balance Appropriation	0	500,000	580,565	16.1%	80,565
TOTAL REVENUE	19,744,124	20,334,976	18,849,691	(7.3%)	(1,485,285)

EXPENDITURES					
Personnel Expenses	935,585	953,561	954,451	0.1%	890
Defined Benefit Pension UAAL	101,621	123,572	124,684	0.9%	1,112
Operating Expenses	17,193,238	19,165,976	17,650,763	(7.9%)	(1,515,213)
Capital Outlay	0	3	3	0.0%	0
Transfers to Other Funds	98,000	0	40,147		40,147
Other Uses	101,391	91,864	79,643	(13.3%)	(12,221)
TOTAL EXPENDITURES	18,429,835	20,334,976	18,849,691	(7.3%)	(1,485,285)

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

Debt Management Fund
Fund - 57101

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Charges for Services	78,925,430	97,951,993	117,894,835	20.4%	19,942,842
Other Sources	310,893,508	90,544,617	559,457,954	517.9%	468,913,337
TOTAL REVENUE	389,818,938	188,496,610	677,352,789	259.3%	488,856,179
EXPENDITURES					
Debt Service	116,115,177	97,951,993	117,894,835	20.4%	19,942,842
Other Uses	1,186,276	90,544,617	559,457,954	517.9%	468,913,337
TOTAL EXPENDITURES	117,301,453	188,496,610	677,352,789	259.3%	488,856,179

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

OTHER FUNDS

General Capital Projects
Fund - 32102

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved 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
EXPENDITURES					
Capital Outlay	2,926,037	149,155	916,446	514.4%	767,291
TOTAL EXPENDITURES	2,926,037	149,155	916,446	514.4%	767,291

AUTHORIZED POSITION CAP

	Adopted FY 2024-2025	Approved 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	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Other Sources	338,000	0	(30,583)		(30,583)
TOTAL REVENUE	338,000	0	(30,583)		(30,583)
EXPENDITURES					
Capital Outlay	996,127	0	(30,583)		(30,583)
TOTAL EXPENDITURES	996,127	0	(30,583)		(30,583)

AUTHORIZED POSITION CAP

	Adopted FY 2024-2025	Approved 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	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Other Sources	0	0	(41,436)		(41,436)
TOTAL REVENUE	0	0	(41,436)		(41,436)
EXPENDITURES					
Capital Outlay	7,621	0	(41,436)		(41,436)
TOTAL EXPENDITURES	7,621	0	(41,436)		(41,436)

AUTHORIZED POSITION CAP

	Adopted FY 2024-2025	Approved 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	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Other Sources	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)
EXPENDITURES					
Capital Outlay	125,446,431	0	(11,381)		(11,381)
Other Uses	97,578	0	(1,000,000)		(1,000,000)
TOTAL EXPENDITURES	125,544,009	0	(1,011,381)		(1,011,381)

AUTHORIZED POSITION CAP	Adopted FY 2024-2025	Approved 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	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Other Sources	99,256,690	1,093,915	277,237,316	25243.6%	276,143,401
Transfers From Other Funds	23,892,070	293,064,280	72,291,084	(75.3%)	(220,773,196)
TOTAL REVENUE	123,148,760	294,158,195	349,528,400	18.8%	55,370,205
EXPENDITURES					
Capital Outlay	169,980,242	294,158,195	349,528,400	18.8%	55,370,205
TOTAL EXPENDITURES	169,980,242	294,158,195	349,528,400	18.8%	55,370,205

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

Solid Waste General Capital Projects
Fund - 43105

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Other Sources	10,658,000	46,250,000	43,300,000	(6.4%)	(2,950,000)
TOTAL REVENUE	10,658,000	46,250,000	43,300,000	(6.4%)	(2,950,000)
EXPENDITURES					
Capital Outlay	12,593,592	46,250,000	43,300,000	(6.4%)	(2,950,000)
TOTAL EXPENDITURES	12,593,592	46,250,000	43,300,000	(6.4%)	(2,950,000)

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

Stormwater Services - Capital Projects
Fund - 44102

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved 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)
EXPENDITURES					
Capital Outlay	8,124,570	11,618,891	11,431,799	(1.6%)	(187,092)
TOTAL EXPENDITURES	8,124,570	11,618,891	11,431,799	(1.6%)	(187,092)

AUTHORIZED POSITION CAP

	Adopted FY 2024-2025	Approved FY 2025-2026	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

City Venues Capital Project Fund
Fund - 47125

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Other Sources	0	175,118,345	238,598,000	36.2%	63,479,655
Transfers From Other Funds	16,433,964	0	500,000		500,000
TOTAL REVENUE	16,433,964	175,118,345	239,098,000	36.5%	63,979,655
EXPENDITURES					
Capital Outlay	4,354,504	175,118,345	239,098,000	36.5%	63,979,655
TOTAL EXPENDITURES	4,354,504	175,118,345	239,098,000	36.5%	63,979,655

AUTHORIZED POSITION CAP

	Adopted FY 2024-2025	Approved FY 2025-2026	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

Art In Public Places Permanent Fund
Fund - 05102

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Miscellaneous Revenue	64,005	0	37,535		37,535
TOTAL REVENUE	64,005	0	37,535		37,535
EXPENDITURES					
Transfers to Other Funds	0	0	37,535		37,535
TOTAL EXPENDITURES	0	0	37,535		37,535

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

General Employees Pension Trust
Fund - 65101

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Miscellaneous Revenue	466,175,146	21,050,717	21,722,749	3.2%	672,032
TOTAL REVENUE	466,175,146	21,050,717	21,722,749	3.2%	672,032
EXPENDITURES					
Personnel Expenses	487,496	540,427	511,471	(5.4%)	(28,956)
Defined Benefit Pension UAAL	37,218	23,198	65,172	180.9%	41,974
Operating Expenses	235,094,942	19,988,455	20,696,758	3.5%	708,303
Capital Outlay	0	1	1	0.0%	0
Other Uses	26,868,362	498,636	449,347	(9.9%)	(49,289)
TOTAL EXPENDITURES	262,488,018	21,050,717	21,722,749	3.2%	672,032
AUTHORIZED POSITION CAP					
		Adopted FY 2024-2025	Approved FY 2025-2026	Change	
Full Time Positions		5	5	0	
Part Time Hours		1,300	1,300	0	

Correctional Officers Pension Trust
Fund - 65103

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Miscellaneous Revenue	70,933,067	3,067,201	3,348,714	9.2%	281,513
TOTAL REVENUE	70,933,067	3,067,201	3,348,714	9.2%	281,513
EXPENDITURES					
Operating Expenses	24,737,014	3,058,071	3,339,383	9.2%	281,312
Other Uses	2,930,550	9,130	9,331	2.2%	201
TOTAL EXPENDITURES	27,667,564	3,067,201	3,348,714	9.2%	281,513

AUTHORIZED POSITION CAP

	Adopted FY 2024-2025	Approved FY 2025-2026	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

GEDC Survivor & Disability Plan
Fund - 65110

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Miscellaneous Revenue	10,944,823	107,457	228,366	112.5%	120,909
TOTAL REVENUE	10,944,823	107,457	228,366	112.5%	120,909
EXPENDITURES					
Operating Expenses	889,512	107,457	228,366	112.5%	120,909
TOTAL EXPENDITURES	889,512	107,457	228,366	112.5%	120,909

AUTHORIZED POSITION CAP

	Adopted FY 2024-2025	Approved FY 2025-2026	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

PSDC Survivor & Disability Plan
Fund - 65111

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year	
				Percent	Dollar
REVENUE					
Miscellaneous Revenue	2,445,068	62,249	109,247	75.5%	46,998
TOTAL REVENUE	2,445,068	62,249	109,247	75.5%	46,998
EXPENDITURES					
Operating Expenses	120,667	62,249	109,247	75.5%	46,998
TOTAL EXPENDITURES	120,667	62,249	109,247	75.5%	46,998

AUTHORIZED POSITION CAP

	Adopted FY 2024-2025	Approved FY 2025-2026	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0