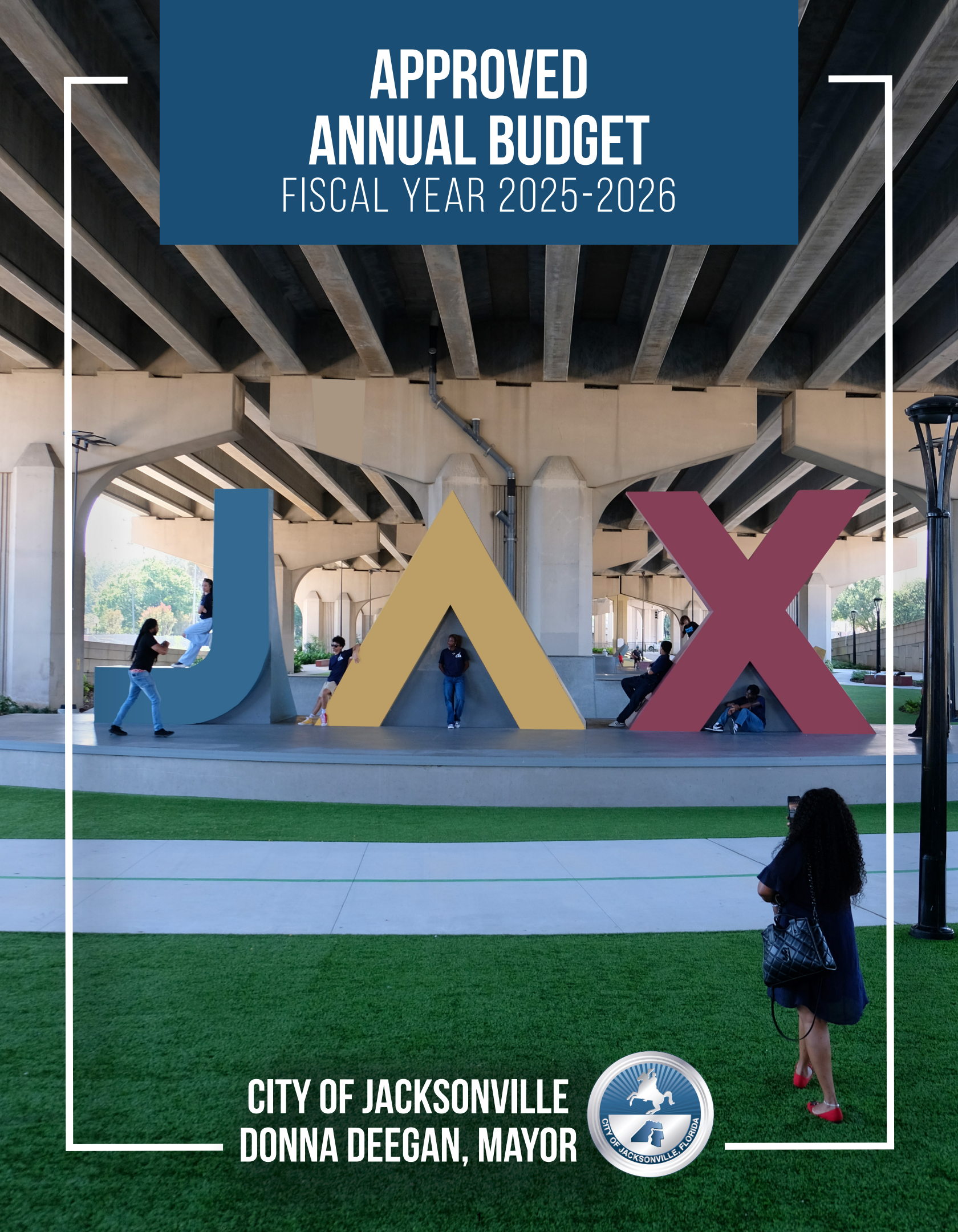
APPROVED ANNUAL BUDGET

FISCAL YEAR 2025-2026



CITY OF JACKSONVILLE
DONNA DEEGAN, MAYOR

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

FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2026

Donna Deegan
MAYOR

Anna Brosche
CHIEF FINANCIAL OFFICER

CITY COUNCIL MEMBERS

Kevin Carrico, President
District 4

Ken Amaro, District 1
Mike Gay, District 2
Will Lahnen, District 3
Joe Carlucci, District 5
Michael Boylan, District 6
Jimmy Peluso, District 7
Reggie Gaffney, Jr., District 8
Tyrona Clark-Murray, District 9
Ju'Coby Pittman, District 10
Raul Arias, District 11
Randy White, District 12
Rory Diamond, District 13
Rahman Johnson, District 14

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

BUDGET OFFICE

Angela Moyer..... Budget Officer

Jessi Xia……Assistant Budget Officer

Christy Wallace……..……Budget Systems Administrator

Kathleen Collins.....Capital Improvement Plan Administrator

Jessica Fields….....Management and Budget Analyst Principal

Wendy Khan.....Revenue and Internal Service Budget Administrator

Hieu Nguyen….....Management and Budget Analyst

William Crawford….....Management and Budget Analyst

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Budget Office Website - Website includes a searchable PDF of this document
Jacksonville.gov - Budget

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INTRODUCTION

CITY OF JACKSONVILLE
A NEW DAY.

OFFICE OF THE MAYOR
117 W. DUVAL ST., SUITE 400
JACKSONVILLE, FL 32202

Dear Citizens,



On behalf of the City of Jacksonville, I'm grateful to present the 2025–2026 budget that was approved by the Jacksonville City Council. It's a $2 billion general fund budget that is both balanced and bold. I want to thank City Council President Kevin Carrico, Finance Chair Raul Arias, and all their colleagues for the significant time and effort they spent reviewing and passing our shared funding priorities.

This budget is about so much more than numbers. It's about people — and the kind of city we want to become. It reflects the priorities you shared with us at town halls, City Council meetings, and events across the city. After listening to your concerns, we've put together a plan that makes strategic investments that will create new opportunities to live, earn, learn and love with a good quality of life for everyone.

We're making **generational investments** in public safety, infrastructure, housing, health, education, economic opportunity, and quality of life — the issues you told us matter most in your neighborhood.

Here's what this budget means for you:

✅ **Safer Communities:** We're investing more than $100 million to recruit and retain police and fire professionals, build new fire stations, and support training and equipment.

✅ **Stronger Infrastructure:** From road resurfacing and drainage to new sidewalks and cleaner neighborhoods, this budget puts $51 million toward everyday improvements that matter.

✅ **Affordable Housing & Homelessness Solutions:** Millions of dollars are going towards providing a path to more housing that's affordable, homeless outreach and shelter beds, mental health services, and innovative prevention programs.

✅ **Better Health Access:** With millions in targeted health initiatives and $56 million for UF Health, we're addressing food insecurity, mental health, and care for our most vulnerable neighbors.

✅ **Thriving Youth & Education:** We're supporting our kids with more than $52 million in program funding for the Kids Hope Alliance.

✅ **Addressing the Root Causes of Crime:** We are investing $2 million in innovative community-led solutions to address the root causes of crime through the relaunch of Jacksonville Journey Forward.

✅ **Parks, Arts & Community Life:** From $87 million for downtown riverfront parks to $7 million for arts and culture, we're creating more places where families can gather, create, and thrive.

✅ **Economic Opportunity:** From workforce development to small business support and strategic infrastructure investments, we're helping Jacksonville grow — and bringing everyone along for the ride.

This budget is not just bold — it reflects the values we share: **smarter spending, greater safety, better health, and more opportunity for every neighborhood**.

I'm excited to build on the momentum we've created together. We are a city on the rise, and we're building a Jacksonville that works for everyone.

Let's keep going — together.

With gratitude,

Donna Deegan

Mayor Donna Deegan
Jacksonville, Florida

KEVIN CARRICO
PRESIDENT
COUNCIL MEMBER, DISTRICT 4
OFFICE: 255-5204
FAX: 255-5230

117 WEST DUVAL STREET, SUITE 425
4TH FLOOR, CITY HALL
JACKSONVILLE, FL 32202



Dear Residents of Jacksonville,

It is my privilege on behalf of the Jacksonville City Council, to present the Fiscal Year 2025/2026 Adopted Budget for the City of Jacksonville. This document represents our continued commitment to fiscal responsibility, transparency and the delivery of essential services that improve the quality of life for every resident in our community.

Each year, the City Council works in partnership with our dedicated City Departments to ensure that the budget reflects the values and priorities of the people we serve. This year's adopted budget reduced the millage rate while investing in the areas that matter most to our residents' public safety, infrastructure, neighborhood revitalization, economic opportunity and quality of life.

The process of developing this budget involves months of public hearings, committee discussions and collaboration across all levels of government. I want to extend my gratitude to my fellow Council Members for their thoughtful review and dedication throughout this process, as well as to our Council Auditors for their diligent work and expertise.

As we move forward, the City Council remains focused on ensuring that every dollar is spent wisely, efficiently and with accountability. This adopted budget is not only a financial plan for the year ahead but also a roadmap for progre4ss guiding our efforts to build a stronger, safer Jacksonville.

Thank you for your continued trust and engagement in your local government. With your help we are shaping a future that reflets the best of our city.

Sincerely,

Kevin Carrico, President
Jacksonville City Council

DISTINGUISHED BUDGET PRESENTATION AWARD

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Jacksonville, Florida, for its Annual Budget for the fiscal year beginning October 01, 2024. The City has received this honor for the past thirty-nine years. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

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

A complete list of budget award winners can be found at: gfoa.org/budget-award-winners

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Jacksonville
Florida

For the Fiscal Year Beginning

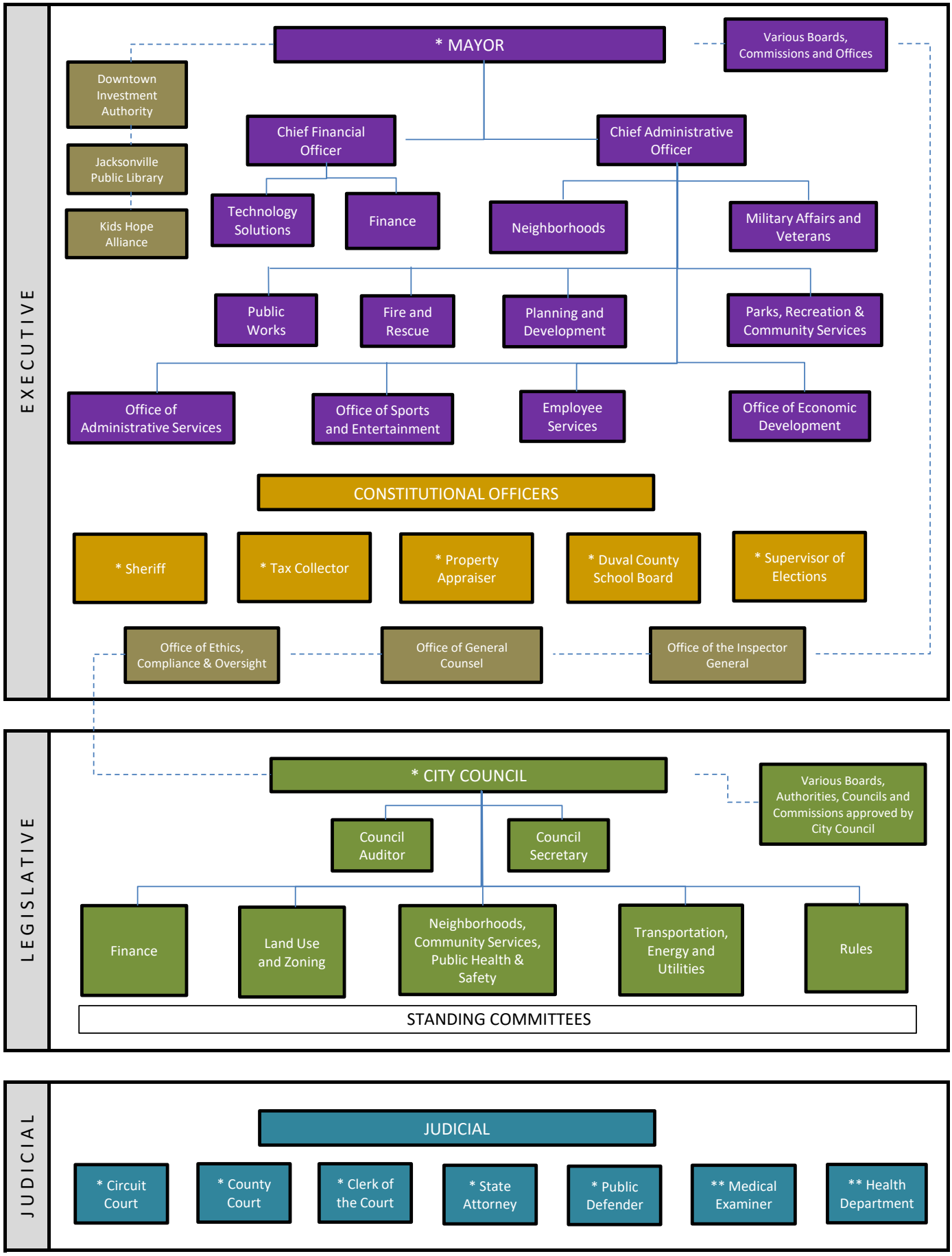
October 01, 2024

Christopher P. Morrill

Executive Director

COUNCIL DISTRICTS

Due to State and Federal ADA requirements the Council district maps are not presented here but are available online at JaxGIS Home Page and click the Council District Search link.



* Elected Official

** Appointed by the Governor

PRIORITIES AND STRATEGIC PLANNING

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

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

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

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

Mayor's Priorities

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

- Arts, Culture, and Entertainment
  Improving the quality of life of our residents and visitors involves supporting a vibrant and robust artistic and cultural community. The Deegan Administration will continue to invest in arts, culture, and entertainment and partner with organizations across Jacksonville who are moving these priorities forward.

- Economy
  The Deegan Administration's goal is for Jacksonville to become the small business capital of the Southeast. We will fix permitting and procurement by streamlining the process, adding technology and people. We will also create small business ladders to connect them to resources they don't know about like façade grants and incubator programs.

- Health
  Health, both physical and mental, is key to Jacksonville's economic prosperity. We have one of the best medical communities in America. Despite that, our maternal and infant mortality rates are the worst in Florida and some of the worst in the nation. Mayor Deegan has appointed a Chief Health Officer to better coordinate care across providers while improving access and outcomes.

- Infrastructure
  The Deegan Administration will work to fix Jacksonville's crumbling infrastructure and make good on the broken promises of the past. These investments include better streets and sidewalks, septic tank removal, stormwater drainage systems, bulkheads, tree planting, parks, trails, attainable housing, and more. Infrastructure efforts will emphasize resilience, smart growth, and a good quality of life for all neighborhoods.

- Military and Veterans Affairs
  When 1 in 4 of us have a connection to the military, there is no doubt that Jacksonville is a military town. With a strong active duty and veteran population, the Deegan Administration is committed to supporting those who gave so much to protect our country and our city.

- Public Safety
  Mayor Deegan is committed to ensuring our first responders have the resources to build safer neighborhoods. Public safety is not only about reacting when things go wrong. It is also about being proactive. The Deegan Administration will bring back a reimagined and reinvigorated Jacksonville Journey that focuses on literacy, prevention, and intervention programs.

City Council Strategic Plan Initiatives

Resolution 2025-040-A approved by City Council did not identify specific goals or initiatives but instead requested a budget amount of $9,416,621 be set aside for City Council use during FY 25-26. Sections 1 and 2 of the resolution are below

> Section 1. Adopting the City Council's 1-Year Strategic Plan and Setting the Council's Strategic Priority for Fiscal Year 2025-2026. The City Council has reviewed and taken into consideration the current five-year outlook for the City and has determined it appropriate to create a designated contingency account from which the Council may appropriate funds during the 2025-2026 fiscal year to various initiatives as determined appropriate by the City Council. This strategic initiative is intended to create financial flexibility to meet the City's ongoing and varied needs and priorities over the next fiscal year.
>
> Section 2. Requesting the Mayor Include $9,416,621 in a Council Strategic Initiatives Contingency Account in the Fiscal Year 2025-2026 Final Annual Budget Proposal. The City Council hereby requests the Mayor incorporate the Council strategic priority to create and include $9,416,621 in a Council Strategic Initiatives Contingency account as described herein into the fiscal year 2025-2026 final annual budget proposal for the consolidated government of the City of Jacksonville.

PERFORMANCE MEASURES
MAYOR'S TRANSPARENCY DASHBOARDS

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

To provide up to date data, the City created the Mayor's Transparency Dashboards. These dashboards, which can be accessed any time at the *Jacksonville.gov - Transparency Dashboards* link, have replaced the monthly performance measures previously included in the budget document. The dashboards provide a high level graphic view of the data as well as links to drill down into the detail.

ADVISORY BOARDS AND COMMISSIONS

DIVISIONAL FUNCTION, STRATEGIES, AND GOALS:

CIVIL SERVICE BOARD

FUNCTION:
Duval County Charter: Article 17 Section 17.02 – 17.05
The Civil Service Board (CSB) affords permanent Civil Service employees who choose to appeal a disciplinary action the right of a hearing. In addition, the board functions to hear grievances relating to promotion and hiring of Civil Service employees and prospective employees when Human Resources cannot resolve the issue to the grievant' s satisfaction. The Board also functions to hear non-promotion related grievances subject to a four-step process as outlined in the Civil Service Board Rules, Addendum No 1.

STRATEGIES AND GOALS:
- Reinstitute annual performance evaluations for office staff
    - Will serve as a foundation for adjusting or enhancing work behaviors to improve effectiveness.

CONSTRUCTION TRADES QUALIFYING BOARD

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

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

MAYOR'S COMMISSION ON THE STATUS OF WOMEN

FUNCTION:
Municipal Code: Chapter 111 Part 2 Section 111.220 and Executive Order No. 2016-03
The Commission's purpose is to develop a public consciousness of the talents of women, with special emphasis on the utilization of those talents as equal partners in the private, business, governmental and civic community; encourage women to become actively involved in matters pertaining to the government and community; work toward utilization of capable women in roles of leadership; act as a source of information for women including, but not limited to, employment opportunities, education, harassment, and discrimination against women; focus attention on the needs of underserved women and/or women with special needs; educate the public on women's issues; advocate on behalf of women's issues; and celebrate women and their accomplishments.

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

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

STRATEGIES AND GOALS:
The Mayor's Commission on the Status of Women (MCSW) may focus on five key issues affecting women and girls:
- Affordable Housing
- Economic Security
- Women in Leadership
- Health Care
- Care Giving

CITY COUNCIL

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:
Duval County Charter: Article 5
Municipal Code: Chapter 10 - 13 and Chapter 70

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

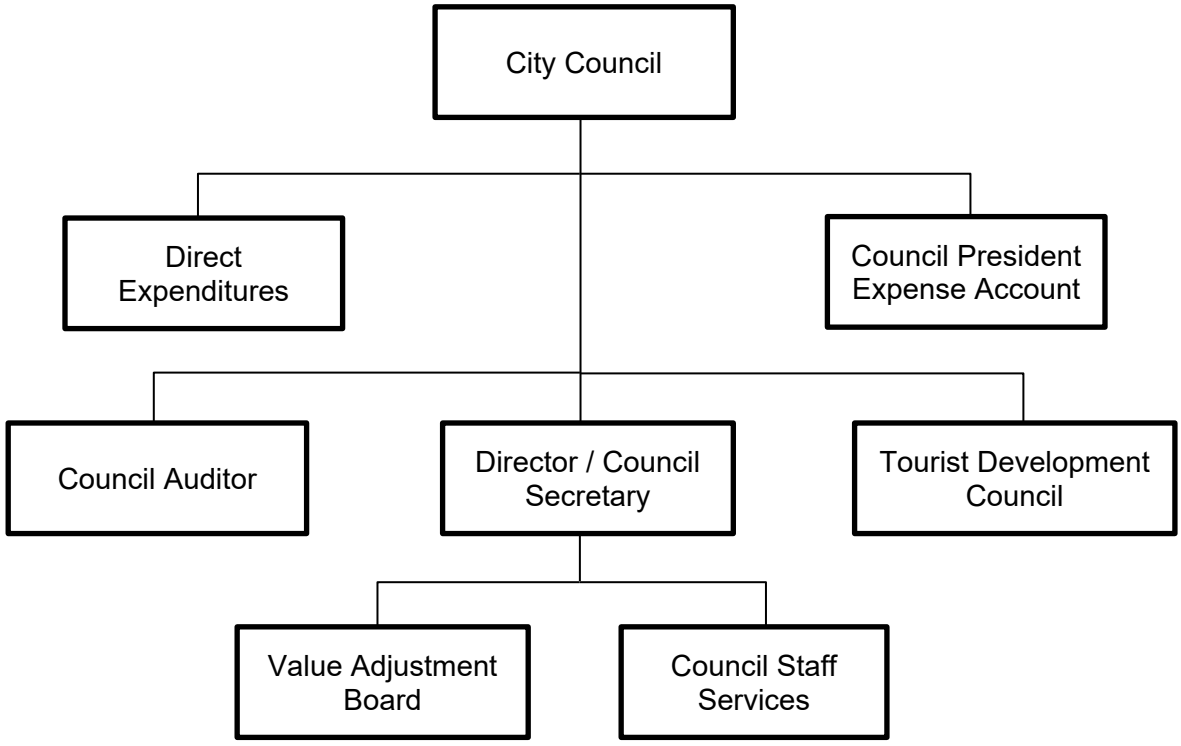
The City Council is the legislative body of the City of Jacksonville's consolidated government. It is comprised of nineteen elected officials - fourteen (14) District Council Members and five (5) At-Large Council Members. City Council Members serve four-year terms and cannot serve more than two consecutive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

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

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

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

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



DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

DIRECT EXPENDITURES

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

COUNCIL PRESIDENT EXPENSE ACCOUNT

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

COUNCIL AUDITOR

FUNCTION:
Chapter 13
To improve the accountability and effectiveness of local government by actively providing independent and informative services to the City Council and the citizens of Jacksonville.

STRATEGIES AND GOALS:
- Review of financial legislation, including the Mayor's Annual Budget, and major projects submitted for Council's approval.
- The office performs several audits each year to meet legal requirements and to review all areas on a periodic basis. They assist independent auditors in their annual audits of the City and some of its independent agencies.

STRATEGIES AND GOALS, cont.

- Quarterly financial reports are compiled to determine the financial condition of City activities.
- In addition to their audit schedule, they respond to Council requests for information and provide support to various Council committees.

TOURIST DEVELOPMENT COUNCIL

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

COUNCIL STAFF SERVICES – OFFICE OF THE COUNCIL SECRETARY

FUNCTION:
Council Staff Services is made up of the Council Secretary's Office and five separate divisions – Administrative Services, Legislative Services, Council Research, the Public Information Office and the Value Adjustment Board.

Office of the Council Secretary/Director
The Office of the Council Secretary/Director provides oversight for and manages the department. The Council Secretary also serves as the Director for the Office of City Council, which includes oversight of all human resources and financial matters, contract negotiations, professional services, systems development, IT functions, and training for Council Members and staff. The Council Secretary is also responsible for creating and maintaining the tracking system for Lobbyist and Gift Disclosure transparency, as well as maintaining all Records Management and Retention systems for the City of Jacksonville legislative process.

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

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

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

Public Information Office

The Public Information Office is responsible for performing all processes which deliver City Council-related information to the public. This work is completed in various ways using available technology within the division to ensure a transparent and accessible legislative body. The functions of the division include maintenance of the City Council website, maintenance and coordinating use of all audio-visual equipment (onsite and offsite), streaming services, computers, printers, telecommunications equipment (landline and cellular), software and managing all updates to any equipment. IT staff members maintain information systems and provide technical assistance of equipment including the public broadcasting of all meetings of the Council and Council Committees. They also assist with communication devices and other equipment used by City Council Members and staff. Responsibilities include maintenance of the Council Chamber, Council facilities, and meeting rooms including all programs, equipment, and technology support. In addition, this division also receives and responds to all public records requests as well as requests for information from all media outlets. Additional duties include annual printing of brochures with committee assignments and distribution of media releases on behalf of the City Council President.

VALUE ADJUSTMENT BOARD – OFFICE OF THE COUNCIL SECRETARY

FUNCTION:

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

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

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

Petitioners are required to complete a petition in full and then file it with the Clerk of the VAB, accompanied by a filing fee of up to $50.00. Petitioners may file online or in person in the VAB office. Homeowners appealing a homestead exemption denial within 30 days of the date on the denial letter from the Property Appraiser's Office, and people with an appropriate certificate or other documentation issued by the Department of Children and Family Services, will be exempt from paying the filing fee.

CLERK OF THE COURT

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:
Constitution of the State of Florida: Article V Section 16
Duval County Charter: Article 12 Sections 12.06 – 12.10

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

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

DEPARTMENTAL FUNCTIONS, STRATEGIES AND GOALS:

CLERK OF THE COURT

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

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

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

STRATEGIES AND GOALS:

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

COURTS

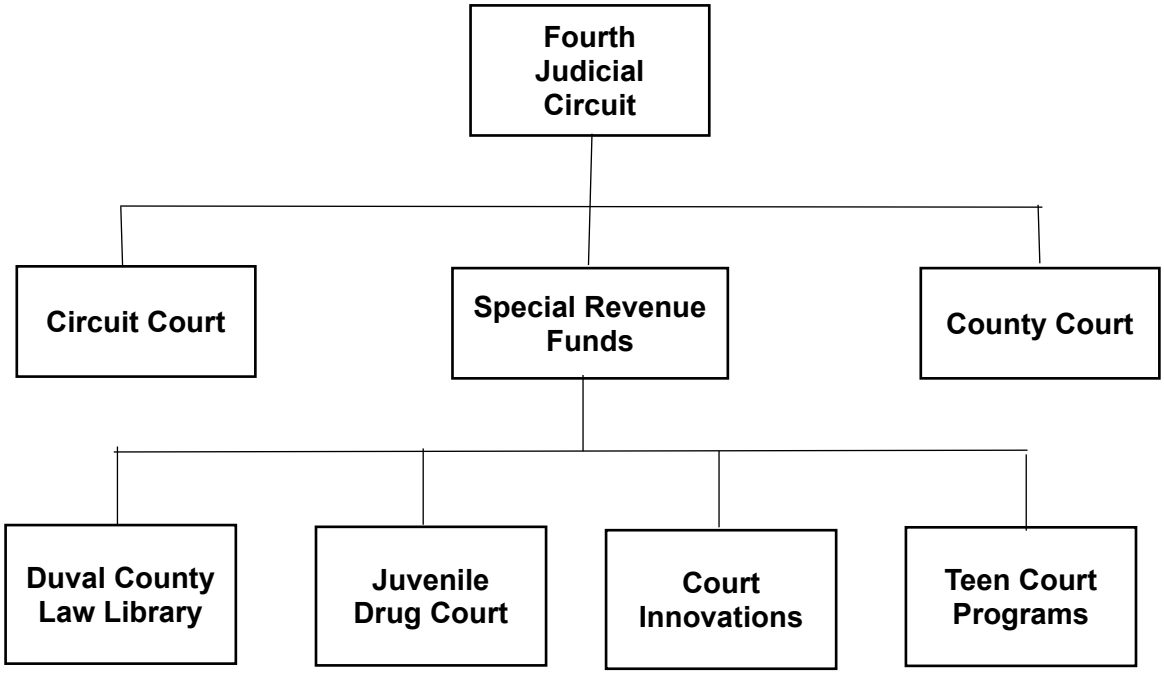
STATE AGENCY - FLORIDA STATUTE AND CHARTER SECTION:
Florida Statute: Chapter 34
Duval County Charter: Article 12 Sections 12.01 – 12.05

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

STATE AGENCY VISION:
The vision of the Fourth Judicial Circuit is to ensure accessibility, fairness, effectiveness, responsiveness and accountability to litigants and justice system partners accessing the Circuit and County Courts.

STATE AGENCY MISSION:
The mission of the Fourth Judicial Circuit is to protect rights and liberties, uphold and interpret the law, and provide for the peaceful resolution of disputes. Florida has a two-tier trial court system consisting of Circuit and County courts within each of Florida's 20 Judicial Circuits Judges in the Circuit and County courts are elected by popular vote but may be appointed by the governor when vacancies arise. Circuit and County judges serve six-year terms, at the end of which they may run for re-election. The purpose of Florida's trial courts is to protect and declare the rights and responsibilities of the people; to uphold and interpret the law; and to provide a forum for the just and peaceful resolution of legal and factual disputes.

In the Fourth Judicial Circuit, there are 37 Circuit Court Judges, 22 County Court Judges and 14 Senior Judges.



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

General Fund Operating fund 00111
Per Florida statute 29.008, the County is responsible for providing facilities, maintenance, utilities, security, and communications to the Courts.

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

Recording Fees Technology fund 15203
Florida statute 28.24 (12) (e) (1) established a $2 fee for each page recorded by the Clerk into the Official Record to fund the technology costs for the Courts, State Attorney, and Public Defender.

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

Teen Court Programs Trust fund 15204
Florida statute 938.19 established a $3 fee against each person that pleads guilty or is found guilty of a traffic violation in accordance with Chapter 316 of the Florida Statutes. This funding is received by the Counties and is used to provide Duval County youth with an alternative to a conviction record by diverting them into programs where they are subject to peer group involvement as part of the rehabilitation process, and / or exposure to community service work, positive role models, law students, and the judicial system. In addition, a second program, the Teen Court Truancy Program has been developed in an effort to reduce truancy.

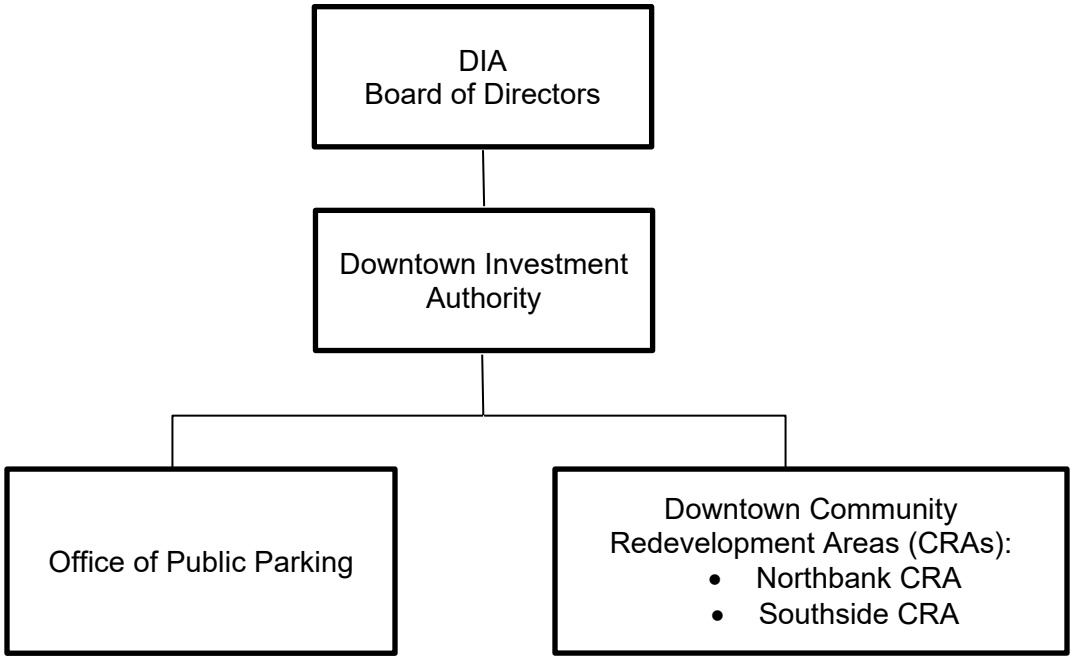
Court Costs $65 Fee Trust fund 15213
Florida statute 939.185 authorizes a $65 fee on felony, misdemeanor, or criminal traffic offenses. This revenue is split equally between four separate areas including, Jacksonville Area Legal Aid, the Duval County Law Library, the Juvenile Drug Court, and a County Court Chief Judge discretionary activity.

DOWNTOWN INVESTMENT AUTHORITY

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:
Municipal Code: Chapter 55

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

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



DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

DOWNTOWN INVESTMENT AUTHORITY

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

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

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

STRATEGIES AND GOALS:
For FY26, the DIA will have a particular focus on the following goals:

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

The DIA's strategies for achieving these goals are:

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

OFFICE OF PUBLIC PARKING

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

STRATEGIES AND GOALS:
For FY26, the Office of Public Parking will effectively provide these services by:

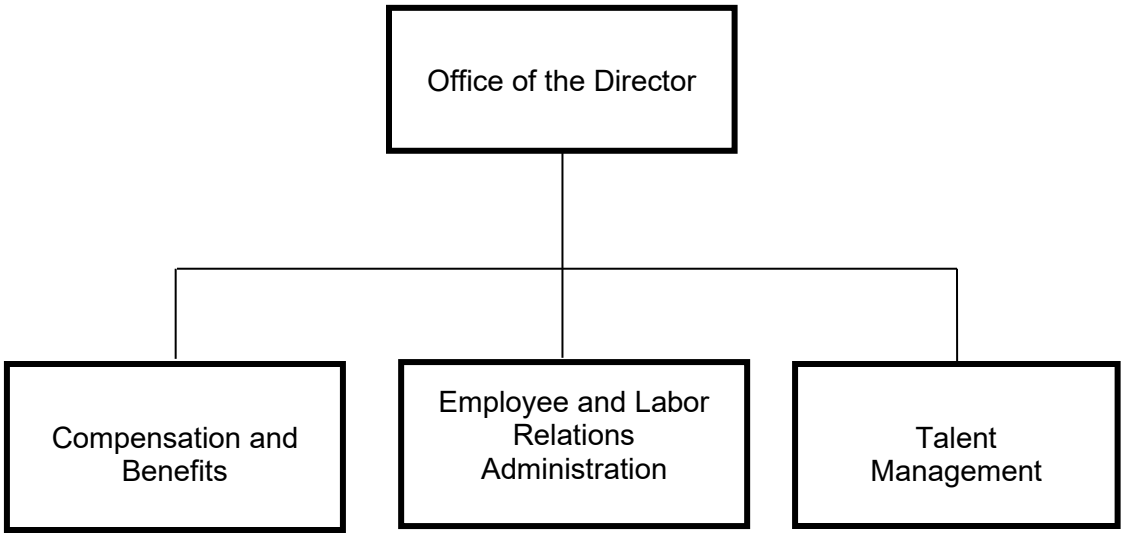
- Developing and implementing a series of on-street and off-street parking strategies (including recommendations from a recent parking study) in coordination and conjunction with the DIA Parking Strategy Coordinator and Chief Executive Officer to help facilitate the use of, and promote further development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

EMPLOYEE SERVICES

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:
Chapter 33 Part 1

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

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



DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

BENEFITS

FUNCTION:
Chapter 33 Part 3

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

HIGHLIGTS:

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

STRATEGIES AND GOALS:

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

EMPLOYEE AND LABOR RELATIONS ADMINISTRATION

FUNCTION:
Chapter 33 Part 4

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

HIGHLIGHTS:

- Began collective bargaining with the 3 remaining civilian unions, CWA, AFSCME and LIUNA.
- Led new city-wide supervisor training designed to prepare supervisors with the full spectrum of employee relations issues they will face.
- Revised and improved numerous operational and policy guidelines.
- Led employee misconduct investigations for both represented and non-represented employees ensuring a fair and consistent approach to employee discipline while minimizing liability for the City.
- Effectively mediated many employee and union grievances regarding both disciplinary and operational disputes.
- Efficiently negotiated and implemented multiple Memoranda of Understandings with the City's civilian unions to address various work rule modifications.
- Positively impacted union management relations through extensive communication and use of the Special Meeting forum for resolution outside the grievance process.

STRATEGIES AND GOALS:

- Negotiate and agree to new collective bargaining agreements with City civilian unions that meet both the requirements of the new Administration and City operations while serving as fair terms and conditions of employment for our civilian employees.
- Continue navigating the process of recertification of the three civilian unions.
- Proactive and strategic leadership in all aspects of workforce management to promote stable and productive employee and labor relations with all City employees.
- Lead impartial employee misconduct investigations for both represented and non-represented employees.
- Positively impact union management relations through extensive communication and information sharing to allow for conflict resolution outside the grievance process.
- Serve as an objective mediator for employee and union grievances regarding both disciplinary and operational disputes.
- Manage medical-related pre-employment and fit for duty examinations as well as drug and alcohol testing. New contracts with both medical and testing vendors will be negotiated in FY26.
- Continue to maximize TAS efficiencies through the launch and use of the new 1Cloud.
- Create and implement customized management training tools to support a more productive, educated workforce.

TALENT MANAGEMENT

FUNCTION:
Chapter 33 Part 2
The Talent Management Division provides strategic workforce services for human resource activities that employees, supervisors, managers, and executives engage daily. Key activities include the recruitment, examination, retention, and development of the most talented and superior employees available in the job market.

HIGHLIGTS:

- Actively participated and supported the 1Cloud project implementation.
- Continue to attract qualified applicants through effective recruiting processes to hire a workforce that represents the makeup of our community.
- Ladders to Leadership rolled out April 2024; total program roll out completed March 2025.
- Training Specialists became Red Cross certified to deliver First Aid/CPR training as a cost-saving initiative.
- Partnered with Labor Relations to develop a well-received and now in demand Supervisor's Training, rolled out February 2025.
- Continue to maintain a classification system providing a consistent ranking of positions based on complexity of duties and level of responsibilities.

HIGHLIGHTS, cont.

- Continue to proactively provide strategic support and guidance to employees, departments, and the community we serve.
- Continue to assist City leadership on human resources practices by providing professional human resources expertise to departments in the areas of recruitment, examination and selection.

STRATEGIES AND GOALS:

- Actively participate and support the 1Cloud project implementation.
- Develop effective professional development at every level of employment. This includes surveying our departments to determine a better scope of training needs at every level, but will include open sessions on basic computer skills, civility training, and more frequent notifications of training available to all employees.
- Create a Volunteer Talent Pool (VTP) that will allow talented employees to share their expertise to help on special projects across various departments and network with Directors in other departments.
- Recruit the best talent for City positions. This will be accomplished by utilizing social media, continuing to conduct more targeted recruiting, and holding a City job fair open to all City departments.
- Work with city departments on succession planning for key positions. This will be accomplished by reviewing internal talent pool, offering training, and creating a succession plan.
- Deliver first class service to city departments and the public. This will be accomplished by ensuring effective and efficient delivery of HR services and support.
- Create a quality workforce in a positive, supportive organization. This will be accomplished by recruiting, selecting, and retaining the most diverse and talented workforce, maintaining a fair and competitive compensation package and leveraging, promoting and expanding opportunities for workforce growth and development.

EXECUTIVE OFFICE OF THE MAYOR

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:
Duval County Charter: Article 6
Municipal Code: Chapter 20

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

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



DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

MAYOR'S OFFICE

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

STRATEGIES AND GOALS:

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

PUBLIC AFFAIRS OFFICE

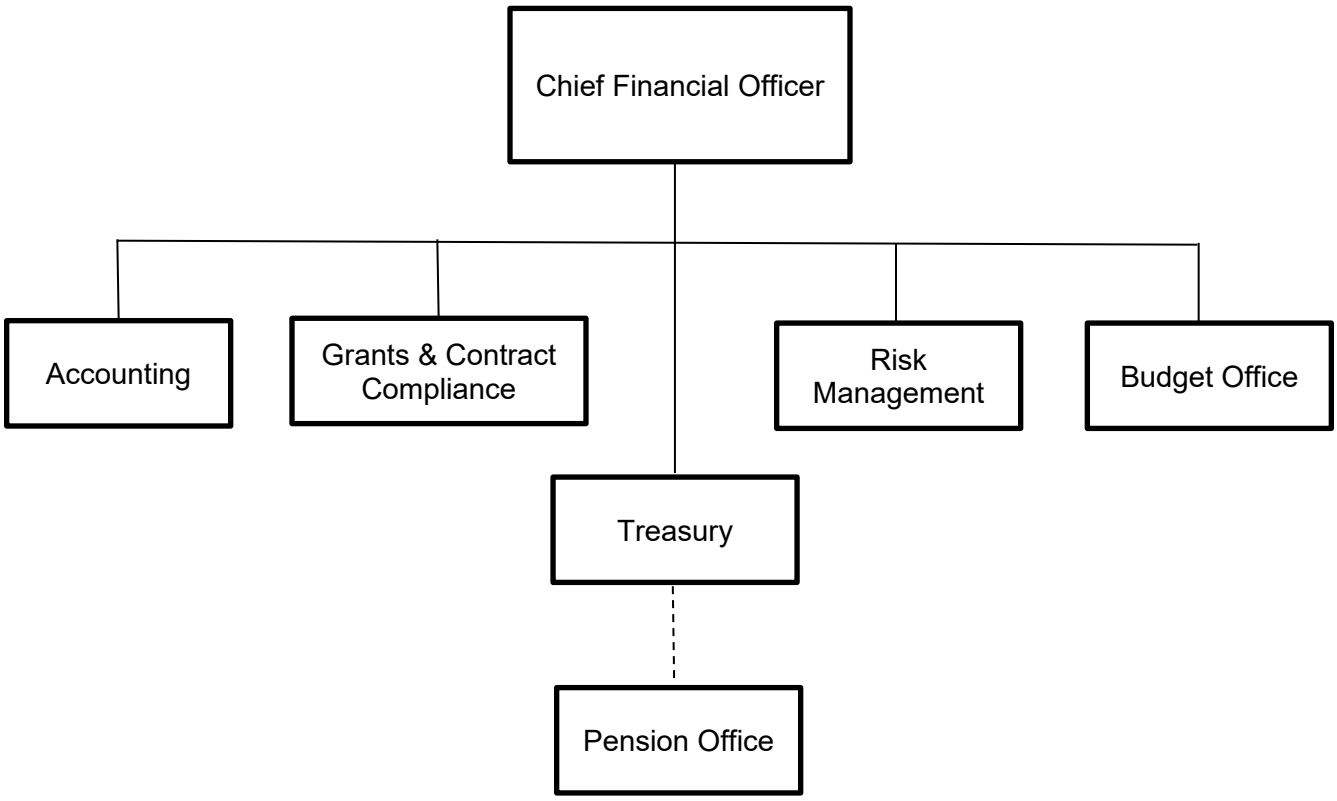
FUNCTION:
The Public Affairs Office (PAO) oversees the execution and monitoring of communications and public relations activities by developing strategies, messaging, and content to increase awareness and understanding of City programs, policies, and initiatives.

FINANCE

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:
Municipal Code: Chapter 24

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

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



DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

OFFICE OF DIRECTOR / CHIEF FINANCIAL OFFICER

FUNCTION:
Chapter 24 Parts 1
The Office of the Director is responsible for Accounting, Budget, Grants and Contract Compliance, Risk Management, and Treasury divisions.

STRATEGIES AND GOALS:
For FY26, the Finance Department will continue to provide financial, managerial, and administrative support, oversight, and direction by:

- Driving the timely reporting of accurate financial information for both internal and external stakeholders.
- Timely paying suppliers, employees, and pensioners.
- Producing a balanced budget that addresses the needs of the City and established goals.
- Supporting the City's management and compliance of grant funds received and awarded for the purpose of maximizing the delivery of services to the citizens.
- Protecting the City's assets and workers by managing insurance and employee safety programs, thereby reducing liability and minimizing financial and other risks.
- Efficiently managing the City's debt, pensions, and investments to achieve the highest risk-adjusted returns and the lowest costs of borrowing possible.
- Representing the City of Jacksonville to the global investment community to ensure that the City's bond ratings and financial image remains one of the best in the country.
- Identifying and implementing efficiencies in financial operations through the City's LEAN904 initiative and its greenbelt certifications.
- Monitoring and advising on estimated costs and/or savings during negotiations to allow the administration to make fully informed financial decisions.

ACCOUNTING

FUNCTION:
Chapter 24 Part 3
The Accounting Division, headed by the City Comptroller, keeps spending in line with budgets through an extensive general accounting system.

STRATEGIES AND GOALS:

- Optimize Audit Processes: Streamline and shorten the Annual Audit and ACFR process to improve efficiency and reduce turnaround time.
- Oracle HCM Implementation: Facilitate the successful rollout of Oracle HCM by CY2026, ensuring Day 1 accuracy, compliance, and operational efficiency.
- Year-End Closing Collaboration: Partner with Procurement and TSD to refine year-end closing and carryforward processes, addressing PO closings and EID updates effectively.
- Automation and Compliance Support: Automate reporting and enhance 1Cloud processes, modules, and subledgers to align with GASB and GAAP directives.
- ERP Troubleshooting: Provide timely support for ERP system troubleshooting, monitoring, and stabilization issue resolutions.
- Specialized Departmental Support: Address and resolve persistent issues in select departments requiring tailored system and staffing assistance.
- Citywide ERP Efficiency: Ensure the consistency and efficiency of ERP operations across the organization by developing and updating SOPs and training materials.
- Skill Development and Resilience: Crosstrain GAD team members to strengthen their skillsets and foster backup capabilities for improved resilience.

STRATEGIES AND GOALS, cont.

- Accounts Payable Processing: Achieve timely payment of all AP invoices within 60 days by resolving prior-year invoice challenges and managing credit balances.
- Accounts Receivable Improvement: Reduce the average ageing period for receivables to enhance cash flow and financial stability.
- Digital Transformation: Replace paper workflows with digital platforms for processes such as work-from-home requests, lien agreements, and more to increase efficiency.
- Technology Partnership: Strengthen collaboration with the Technology Services Department through joint initiatives, including 904Lean and AI projects, to drive innovation and progress.

BUDGET OFFICE

FUNCTION:
Chapter 24 Part 5
The Budget Office prepares the City's annual budget, provides supporting services to general government departments, and maintains standards to ensure uniform accounting and budgetary procedures within City government.

STRATEGIES AND GOALS:
In FY26, the Budget Office will continue to prepare the City's annual budget, provide supporting services to general government departments, and maintain standards to ensure uniform accounting and budgetary procedures within City government by:

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

GRANTS AND CONTRACT COMPLIANCE

FUNCTION:
Chapter 24 Part 6
The Grants and Contract Compliance Division seeks and obtains funding through multiple sources and manages such funding to ensure equity in quality of life for all Duval County residents. The Division's mission is to:

- Provide quality contract management, oversight and training to strategically increase and diversify the pool of prospective grant recipients.
- Administer funding in order to serve the most vulnerable people and strive to decrease violent crimes.
- Ensure compliance while serving as subject matter experts monitoring the life cycle of grants.

STRATEGIES AND GOALS:

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

TREASURY

FUNCTION:
Chapter 24 Part 2
The Treasury Division is responsible for the efficient and effective management, measurement, and recording of cash, investment, pension, and debt activities for the City of Jacksonville.

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

- Optimizing Debt Issuance: Executing new money and refunding debt issuances to minimize long-term borrowing costs while maintaining the City's strong credit profile.
- Maximizing Investment Returns: Managing cash and investments to achieve optimal returns while maintaining appropriate risk levels and ensuring liquidity for operational needs.
- Enhancing Debt Management: Implementing debt management processes to improve the efficiency and accuracy of debt administration, accounting, compliance, and reporting.
- Updating Investment and Debt Policies: Regularly reviewing and updating Investment Policy Statements and the Debt Management Policy to ensure alignment with current best practices and the City's evolving financial objectives.
- Expanding Private Market Investments: Continuing to build out private market allocations as part of the pension asset management strategy to enhance long-term returns and diversification.
- Streamlining Administrative Processes: Reducing manual processes, including paper checks and forms, to improve operational efficiency and reduce costs.
- Collaborating Across City Divisions: Working closely with other City divisions to ensure timely and accurate financial reporting, payment processing, project financing, and overall fiscal management.

PENSION OFFICE

FUNCTION:
Chapter 24 Part 2 and Chapter 120
The Pension Office acts in support of the Pension Board of Trustees to administer the City of Jacksonville Retirement System prudently and efficiently according to plan rules. The Office ensures retiree and survivor benefits are paid and provides its stakeholders with a high degree of customer service. Assets are managed to ensure a reasonable growth rate is achieved with a prudent level of risk using established and consistent guidelines from the Florida Statutes and the Investment Policy Statement developed by the Plan Trustees.

STRATEGIES AND GOALS:
The Office will accomplish those goals by:
Focusing on administering benefits accurately in alignment with Code and Pension Board Rules.
Reducing risk with a continuous focus on controls and compliance.

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

RISK MANAGEMENT

FUNCTION:
Chapter 24 Part 4
The Risk Management Division helps protect the City's assets, including its workers, by managing risk, insurance, and employee safety programs. In particular, the Division focuses on such areas as workers compensation, automotive and general liability for which the City is self-insured, allowing for flexibility in designing and implementing cost-saving measures. Constant improvement in these areas will minimize liability and financial impact to the City and its stakeholders. One of our top priorities is customer service. Our interactions with other City employees and divisions, as well as the public, are a reflection of the Administration. We strive to be accessible, professional, and timely in our communications. The Risk Management Division also serves as authority and adviser to the local government, non-profits and outside organizations on risk analysis, insurance procurement, and exposure related matters.

STRATEGIES AND GOALS:
For FY26, the division will accomplish its goals by:

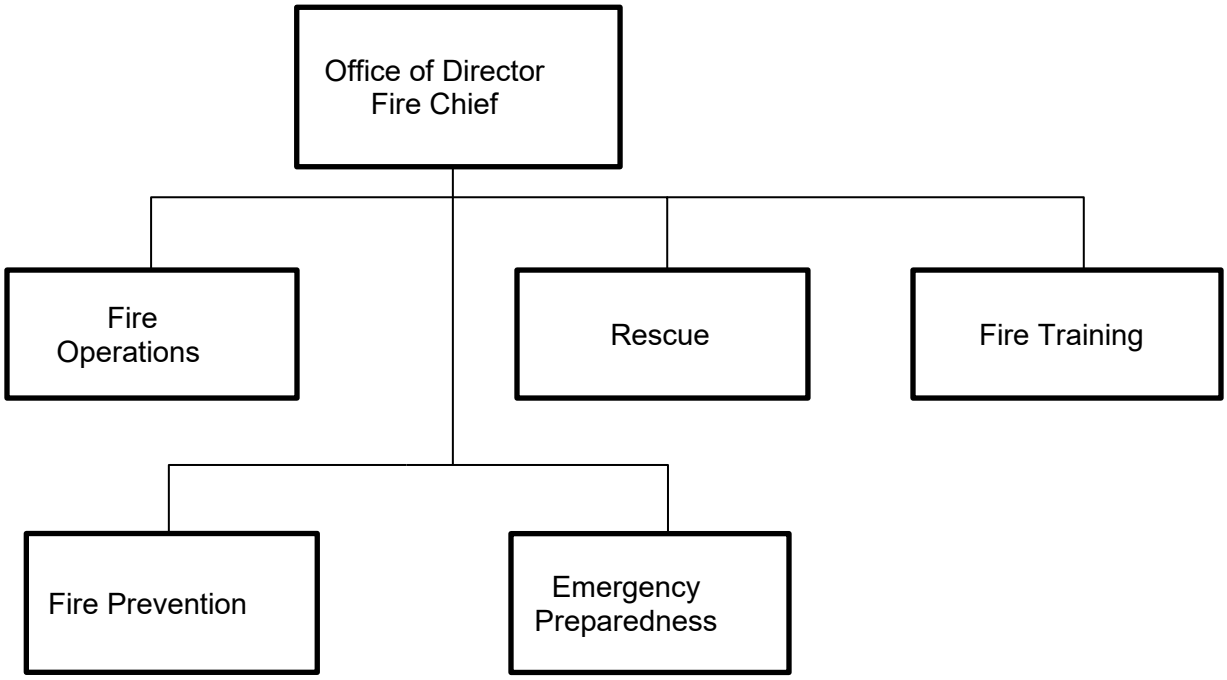
- Continuing to develop better analytics of City’s loss data to streamline and increase loss preventative measures around the City to reduce liabilities.
- Continuing evacuation drills at City facilities and exercising various types of incidents including fire, active shooter, and inclement weather,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

FIRE AND RESCUE

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:
Chapter 31

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

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



DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

OFFICE OF DIRECTOR - FIRE CHIEF

FUNCTION:
Chapter 31 Part 1
The Office of the Director provides leadership and management support to all the Divisions within the Fire and Rescue Department. It includes human resources, recruiting, payroll, general administrative, budgeting and planning functions. The office also provides support in the areas of media relations, professional standards, and community affairs.

STRATEGIES AND GOALS:

- Continued focus on JFRD providing industry leading fire and EMS services to the City of Jacksonville.
- Continue to recruit and hire a diverse workforce reflective of the community.
- Continue non-certified hiring programs i.e. Apprentice and Scholarship Program to ensure JFRD's ability to hire and fill vacancies.
- Ensure recuring private funding for the Firefighter Candidate Sponsorship Program. This will allow JFRD to give the economically challenged youth of our community an opportunity to obtain a financially sustaining and rewarding career with JFRD.
- Continue the efforts of the JFRD PATH Team and its mission to compassionately provide resources to the unhoused camping on public property.
- Continue focusing on reducing the time to review and approve fire plans.
- Continued improvement of public safety in the areas of response, plans review, prevention, training, and emergency preparedness for natural and manmade disasters.
- Continuing public education and safety walks in neighborhoods where catastrophic fires occurred.
- Continued focus on reducing ISO Class 10 areas of the city.
- Continuing focus on providing the safest working environment possible for JFRD members by requiring personnel accountability, personal decontamination after structure fires, all PPE is washed after each structure fire, proper wearing and use of all PPE, and personnel are not unnecessarily exposed to hazardous events.
- Continued participation in the Medicaid Managed Care Options (MCO) program and Public Emergency Medical Transportation (PEMT) programs to leverage additional revenue due for the transport and care of patients.
- Ensuring the Safety Command within JFRD primarily focuses on personnel safety and that JFRD personnel adhere to the latest safety standards and have the safest PPE and equipment. The Safety Command will accomplish this by issuing safety directives, testing, investigating significant job injuries and issuing reports, evaluating PPE and equipment, and training department personnel in best practice safety procedures.

EMERGENCY PREPAREDNESS

FUNCTION:
Chapter 31 Part 6
Emergency Preparedness administers and coordinates a full range of homeland security and emergency management services for all hazards faced by our community. This includes tasks and functions within disaster mitigation, preparedness, prevention, response, resilience, and recovery. The Division also manages the Duval County Emergency Operations Center and coordinates with key stakeholders throughout the community. The Division coordinates urban area preparedness to terrorism, catastrophic incidents, and special events. The Division also serves as the direct advisor to the Mayor on all emergency management matters and serves as coordinator for the Mayor's Security and Emergency Preparedness Planning Council (SEPPC). The Division is responsible for the City of Jacksonville Comprehensive Emergency Management Plan and Local Mitigation Strategy. The Division also manages the FEMA Public Assistance major disaster recovery programs for the City.

STRATEGIES AND GOALS:

- Effectively and efficiently administer and coordinate a full range of homeland security and emergency management services for all hazards faced by the community.
- As the local emergency management organization, maintain the five pillars of emergency management: prevention, mitigation, preparedness, response, resilience, and recovery.
- Manage the Duval County Emergency Operations Center and coordinate with key stakeholders throughout the community.
- Manage the Duval County Watch office to ensure ongoing situational awareness for the City of Jacksonville and Regional stakeholders, with an emphasis on growth and advancement in capabilities.

STRATEGIES AND GOALS, cont.

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

<u>FIRE OPERATIONS</u>

FUNCTION:
Chapter 31 Part 2
Fire Operations is responsible for minimizing the loss of life and property resulting from fires and other disasters through fire suppression and heavy rescue. This Division also includes Ocean Rescue and Administrative Services, which oversees the fleet and facilities functions of the Department.

STRATEGIES AND GOALS:

- Fire Operations will continue to seek and implement the highest levels of training to improve response capabilities and to provide superior customer service.
- The Operations Division will strive to enhance safety. The Division accomplishes this through enhanced company level training, supervisory training, and personnel accountability.
- The Division continues to focus on reducing the number of vehicle accidents throughout the department with an emphasis placed on a cultural change in driving habits. The Division accomplishes this through advanced emergency vehicle operator training and enhanced supervisor oversight. Individual supervisors are accountable for the safety of their personnel.

STRATEGIES AND GOALS, cont.

- JFRD is the largest ISO Type I Department in the nation. Fire Operations will strive daily to improve service levels to maintain this high standard. There is a concerted effort to solidify our ISO score during the anticipated re-rate in 2025.
- Fire Operations has programs in place to reduce firefighter exposures to carcinogens. This is done through decontamination procedures after fires, gear washers at multiple locations, and diesel exhaust removal systems at all stations. Gear driers are now in all work locations, and this makes it more convenient to clean and maintain protective gear. In the coming year we will provide enhanced education to the field personnel to promote a safer working environment.
- Ocean Rescue will provide quality lifesaving services to both Hannah and Huguenot Park. The lifeguards meet all the standards for both water rescue and EMS skills. Safety and customer service are the objective in all their efforts.
- JFRD Facilities manages all new construction, renovations, remodels and repairs of all JFRD facilities for 68 fire stations.
- FS39 and FS48 are currently in the design phase.
- FS76 is scheduled for completion in the first week of August 2025.
- The Department is also in the design phase for the JFRD Health and Wellness facility and an 850-person Safe Room.
- The JFRD Tactical Support Facility and Fleet Maintenance purchase and maintain all the JFRD apparatus in the fleet.
- The Tactical Support Facility also manages purchasing and maintaining all the equipment for each apparatus as well as much of the ancillary station equipment.
- The JFRD Logistical Support Facility manages the purchasing and distribution of all JFRD uniforms, bunker and safety gear, etc. for almost 2000 employees and the purchasing and distribution of all station supplies, medications, medical equipment,
- The Safety Command stays abreast of current issues, upcoming trends, new safer equipment, grant opportunities and future needs.
- The JFRD is purchasing an air pack washer that removes 95 – 99% carcinogens.

<u>FIRE PREVENTION</u>

FUNCTION:
Chapter 31 Part 5
Fire Prevention performs fire and life safety building inspections, reviews new construction plans for fire code compliance and conducts fire and life safety public education programs.

STRATEGIES AND GOALS:

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

FIRE TRAINING

FUNCTION:
Chapter 31 Part 4
Fire Training provides current state of the art training, education, and certification to all JFRD personnel. This is accomplished through a continual review of national best practices and current trends as they relate to JFRD personnel training needs.

STRATEGIES AND GOALS:

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

RESCUE

FUNCTION:
Chapter 31 Part 3
The Rescue Division is responsible for minimizing the loss of life and disability resulting from cardiac, medical, and traumatic emergencies through efficient delivery of high-quality, pre-hospital care and transport. This division also manages the Fire/Rescue Communications Center. The Communications Center is primarily responsible for receiving and processing 9-1-1 calls for emergency assistance, including providing immediate life-saving instructions over the phone and dispatching appropriate resources in a manner that reduces the response times and ensures adequate personnel are on scene to mitigate the situation.

STRATEGIES AND GOALS:

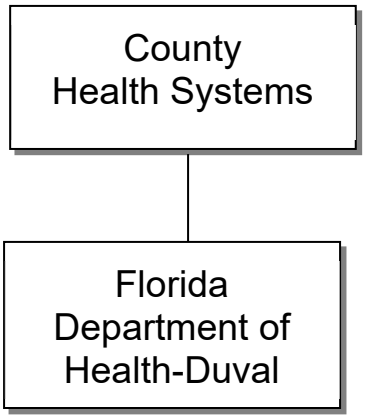
- The Rescue Division will continue to engage in EMS best-practices through ongoing education and by utilizing the most modern medical equipment, medications, and apparatus. Together, these efforts will afford the Rescue Division the ability to promptly respond and effectively treat/transport patients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

HEALTH ADMINISTRATOR

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:
State of Florida Statutes: Chapter 154 Part 1
Municipal Code: Chapter 29

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

DEPARTMENT MISSION:
To be the healthiest state in the Nation.



DEPARTMENTAL FUNCTIONS, STRATEGIES AND GOALS:

FLORIDA DEPARTMENT OF HEALTH – DUVAL COUNTY

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

STRATEGIES AND GOALS:
The Florida Department of Health in Duval County (DOH-Duval) is a partnership between the State of Florida and the City of Jacksonville. The funding for DOH-Duval comes from the State of Florida, the City of Jacksonville and from county fees to deliver services to Duval County citizens mandated by Florida Statutes Chapter 154.01. The City of Jacksonville funds approximately 2.7% of the total operating budget.

DOH-Duval is a part of the Florida Department of Health, providing services to the entire population of Duval County. DOH-Duval employs a staff of 393 with a $47 million budget. DOH-Duval provides pediatric primary care, maternity care, dental, and immunizations, as well as specialty care in the areas of HIV care and case management, STD clinical services, refugee health, tuberculosis care and case management. We also provide health promotion and disease prevention services through communicable disease control and monitoring, environmental health, emergency preparedness, mental health care, pharmacy, and laboratory services. Hours of operation are Monday-Friday 8am-5pm, with extended hours for some clinical services and outreach activities to accommodate educational outreach and testing efforts. DOH-Duval has involved the citizens of Jacksonville in various capacities, such as coalitions, focus groups and advisory councils.

JACKSONVILLE HUMAN RIGHTS COMMISSION

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:
Municipal Code: Chapters 60, 400, 402, 406 and 408.

DEPARTMENT VISION:
Positively impacting our communities for everyone every day.

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

DIVISIONAL FUNCTION, STRATEGIES AND GOALS:

HUMAN RIGHTS COMMISSION

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

STRATEGIES AND GOALS:

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

EQUAL EMPLOYMENT OPPORTUNITY DIVISION

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

STRATEGIES AND GOALS:

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

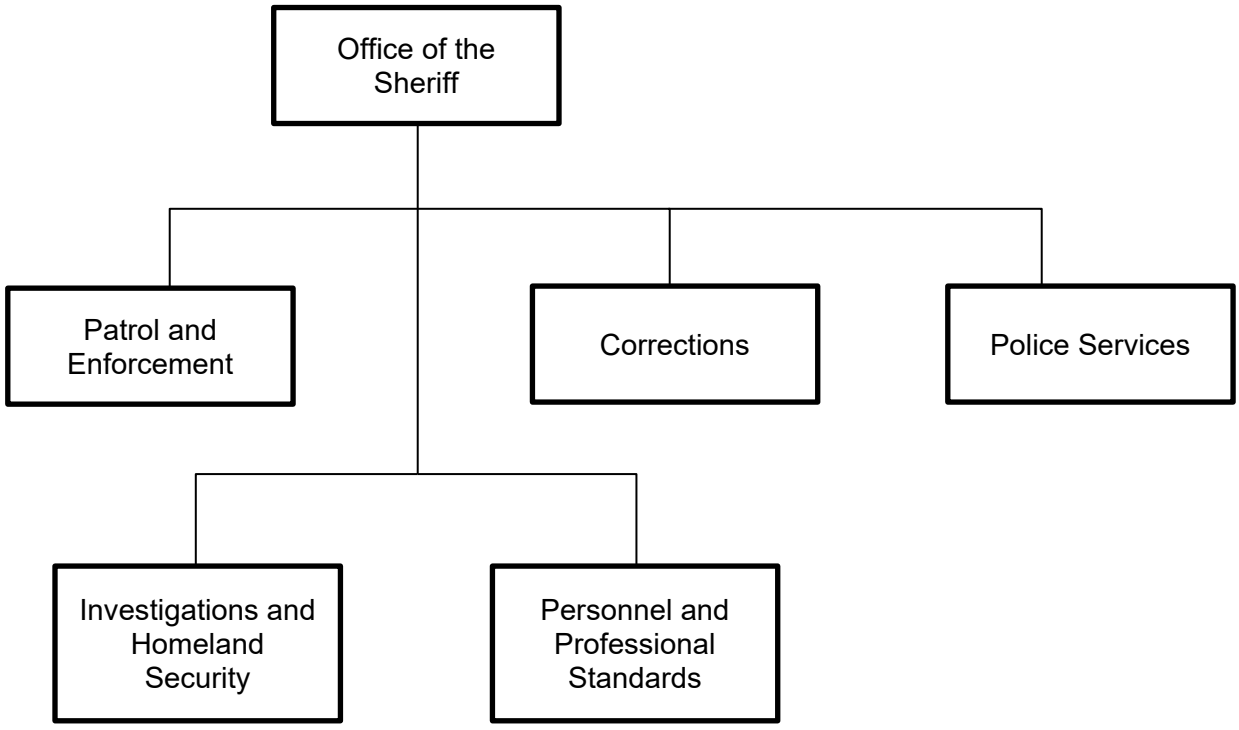
JACKSONVILLE SHERIFF'S OFFICE

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:
Florida Statute: Chapter 30
Duval County Charter: Article 8
Municipal Code: Chapter 37

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

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

Transparency, fostering public trust, and the promotion of a service culture are commitments of Sheriff T.K. Waters' administration. Sheriff Waters remains committed to advancing innovative investigative practices and technologies, fostering strong partnerships with community stakeholders, and cultivating a culture of service and professionalism to enhance the agency's ability to prevent and investigate crime effectively.



DEPARTMENT FUNCTIONS, STRATEGIES AND GOALS:

OFFICE OF THE SHERIFF

FUNCTION:
Fighting violent crime involves a great deal of coordinated efforts. The use of technology serves as an essential component, with capabilities leveraged through infrastructure that is in place to handle the vast amount of information law enforcement has at its disposal. Various technologies work together just as law enforcement works with citizens; and the cohesive partnership of fighting crime is a huge step forward for Jacksonville.

STRATEGIES AND GOALS:

- In 2024, Jacksonville recorded 59 murders, the fewest since at least 1995 and half the number of murders reported in 2023. Sheriff Waters attributed the historic drop to the hard-working men and women of the Jacksonville Sheriff's Office and the collaboration with the community and a close partnership with the State Attorney's Office. These numbers support JSO's Group Violence Intervention strategy, which combines detectives, advanced technology and community resources, and has proven to be highly effective.
- Throughout the fiscal year, the Sheriff's Office released numerous informative social media posts and launched the agency's official podcast, "Inside JSO." During the inaugural episode of the podcast, Sheriff Waters provided a recap of the 2025 town hall meetings, internal investigations, and the difference between a JSO investigation and a State Attorney's Office investigation.
- Throughout the last thirty years the Jacksonville Sheriff's Office has had a citizen engagement program aimed at forming relationships with police to make the community a safer place. Originally launched in 1995 under Sheriff Nat Glover, the program has evolved and was rebranded in 2016 from Sheriff's Advisory Council (ShAdCo) to Sheriff's Watch. The monthly meetings, in the areas where citizens work and live, provide an opportunity for face-to-face discussion about crime issues facing Jacksonville neighborhoods. In Summer 2024, Sheriff Waters and his team announced continued enhancements to the program with the goal of a safer community and stronger relationships. In fiscal year 2026, this focus continues with an additional emphasis on engaging surrounding businesses and providing education and outreach to their employees.

KIDS HOPE ALLIANCE

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:
Municipal Code: Chapter 77

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

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

DEPARTMENTAL FUNCTIONS, STRATEGIES AND GOALS:

FUNCTION:
The Kids Hope Alliance (KHA) is responsible for comprehensively developing, overseeing, managing, and implementing an Essential Services Plan for children and youth. KHA accomplishes and monitors children and youth programs, services and activities permitted under the Plan through third-party service providers and other City agencies. KHA is responsible for improving the lives of children and youth in the City by working to ensure their safety, health, employability, self-value and ultimately a more secure future.
KHA staff provide all necessary program support to the wide variety of providers that KHA funds to improve outcomes for the children, youth, and families of Jacksonville. Administration is broken down into research, training, grant management, contract management, quality improvement, communications, technology and data, and finance – all of which ensure that operations run effectively and efficiently to support the ultimate mission.
The KHA Essential Services Plan classifies the work within five Essential Services Categories. These Categories are meant to identify the essential types of programs, services, and activities that are necessary to positively and tangibly impact the lives of children and youth so that KHA may effectively set its funding priorities.

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

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

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

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

STRATEGIES AND GOALS, cont.

Out-of-School Time

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

Some of the goals of this category include:

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

Preteen and Teen

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

Some of the goals of this category include:

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

Special Needs

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

Some of the goals of this category include:

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

MEDICAL EXAMINER

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:
Florida Statute: Chapter 406
Municipal Code: Chapter 38

DEPARTMENT VISION:
The Medical Examiner's Office is dedicated to providing exceptional service in the investigation and certification of deaths under our jurisdiction. We conduct honest, impartial, and independent investigations into the manner and cause of death while maintaining accreditation with the National Association of Medical Examiners (NAME). We remain committed to ongoing education in the advancement of forensic science and investigative techniques to enhance both the quality of our work and the efficiency of our operations.

DEPARTMENT MISSION:
Mandated by Florida Statute 406, the District 4 Medical Examiner's Office serves the public and judicial needs of Clay, Columbia, Duval, Hamilton, and Nassau counties by providing exceptional death investigation services. We strive to strengthen collaboration with federal, state, and local authorities and departments that interact with the District 4 Medical Examiner's Office.

DEPARTMENTAL FUNCTIONS, STRATEGIES AND GOALS:

MEDICAL EXAMINER

FUNCTION:
The Medical Examiner's Office is mandated by Florida Statute to investigate and certify deaths and to approve cremations as outlined in F.S. 406.11. We provide highly professional forensic services to the citizens of Clay, Columbia, Duval, Hamilton, and Nassau counties. Additionally, we provide critical information and support to families, law enforcement agencies, state attorneys, organ procurement organizations, tissue and eye banks, funeral homes, and educational services for medical students and residents.

STRATEGIES AND GOALS:
The Medical Examiner's Office will continue to identify and overcome challenges arising from the ongoing increase in workload. During FY 26, the Medical Examiner's Office will focus on:

- Providing quality and timely services to the counties under our jurisdiction and to individuals and agencies seeking our assistance.
- Transitioning into the newly constructed District 4 Medical Examiner's Office while establishing and optimizing new workflows and operational efficiencies.
- Establishing new and maintaining existing relationships with universities and organizations dedicated to medical education and professional development.
- Fostering a collaborative, supportive, and healthy organizational climate that values and recognizes employees, aids in employee retention, and strengthens our reputation as a premier workplace.

MILITARY AFFAIRS AND VETERANS

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:
Municipal Code: Chapter 22

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

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

DEPARTMENTAL FUNCTIONS, STRATEGIES AND GOALS:

MILITARY AFFAIRS AND VETERANS

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

STRATEGIES AND GOALS:
The Military Affairs and Veterans Department (MAVD) produced and hosted multiple observances and recognition events for Veterans and military service members through our annual Celebration of Valor (October-December) programming; a city-wide Veterans Summit, Homeless Veterans Jobs and Resource Fair, a Veterans Day Recognition Breakfast; Veterpreneur Summit and Veteran Services Officer (VSO) community outreach events. The City of Jacksonville’s Memorial Day Observance is produced by MAVD and expects up to 2,000 attendees in May 2025. MAVD leadership staff has engaged in numerous community meetings to spread the word about services available through the Department. More than 950 military service members per month are choosing to transition from service and to reside in Jacksonville. The Department has made ongoing efforts to protect local military bases from encroachment surrounding Duval County Navy bases (over 1770 acres protected to date). The Department will be receiving state grants to fund encroachment protection/compatible land use around Naval installations in Duval County. MAVD currently has over $3 million dollars in grants under management and anticipates several awards in FY 2025-2026. During the current year of a grant from the Jaguars Foundation, MAVD expanded financial assistance to Veterans, JTA transportation assistance, legal services assistance, tax preparation assistance, community partnership grants to local Veterans Serving Organizations and career support for transitioning military and Veterans’. MAVD has enhanced community awareness of services through sponsoring podcasts, placing advertisements at VyStar Veterans Memorial Arena, Jacksonville Public Libraries, JIA and on over 50 JTA buses

In FY24-25, the City's Jobs-for-Vets website received over 15,000 web hits per month with more than 450 employers supporting the program and hiring Veterans. MAVD created the Food Farmacy program in 2024 and has provided fresh groceries to thousands of military families at locations in Mayport and Jacksonville’s west side. The Department is committed to growing our Veterans Outreach initiatives to include access to more Veteran Service Officers, Social Services and Career Planning Assistance. The Department is planning to host its seventh annual Military Spouse Appreciation Night Out. The MAV Department advocates for Jacksonville's military infrastructure growth, and the Director will play an important role in addressing the expected future budget challenges to our local military bases, government workforce, and the missions performed by local commands by engaging at the federal level and cooperatively through the Chamber of Commerce and Florida Defense Alliance.

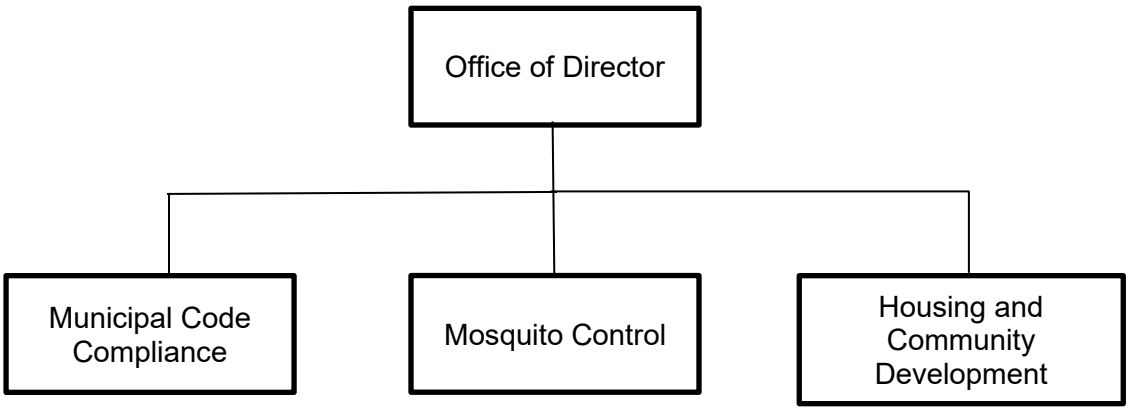
The Department will continue active communication with Base Commanders and share information with the Mayor and senior COJ leadership. The Department received a three-year grant in 2024 from the US Department of Labor to provide employment and support services to homeless Veterans. The Homeless Veterans Reintegration Program served 718 and enrolled 90 homeless Veterans in 2025, placed 73 in housing and found permanent employment for 73 formerly homeless Veterans. We will continue to promote our partnership with CareerSource, who provide job assistance for Veterans three days a week through a satellite location in the Department. Additionally, Jacksonville Legal Aid and Three Rivers Legal Services have office space in MAVD and provide free legal services to area Veterans.

NEIGHBORHOODS

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:
Municipal Code: Chapter 34

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

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



DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

OFFICE OF THE DIRECTOR

FUNCTION:
Chapter 34 Parts 1, 7 and 8
The Office of Director serves the citizens of Jacksonville by enhancing the quality of life through administration of regulatory programs to protect our natural environment and safeguard the public health, safety, and welfare in a cost-effective, results-oriented manner. The office also provides financial and management support to its three divisions: Municipal Code Compliance, Housing and Community Development, and Mosquito Control.

NEIGHBORHOOD SERVICES OFFICE

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

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

MUNICIPAL CODE COMPLIANCE

FUNCTION:
The Municipal Code Compliance Division's (MCCD) mission is to seek regulatory code compliance that ensures every citizen can access safe neighborhoods and communities, improving their quality of life. Our objective is to enforce local property safety and zoning ordinances fairly and consistently to promote and safeguard the health, safety, welfare, and well-being of residents, businesses, and visitors of the City of Jacksonville. We strive to develop a highly proficient and professional workforce dedicated to providing customers with efficient and effective services while ensuring Jacksonville's safety and welfare.

STRATEGIES AND GOALS:

- **Arts, Culture, and Entertainment**: Code compliance is vital to preserving a community's cultural heritage. It ensures that historic buildings and neighborhoods maintain their integrity, allowing them to continue serving as venues for cultural activities and historical education, contributing to the community's cultural identity. Furthermore, code compliance promotes public art installations by enforcing zoning laws and urban design standards. This could involve facilitating permits for and reducing the enforcement of murals, sculptures, and other forms of public art, which can transform our community spaces into vibrant, inspiring hubs and encourage cultural engagement.
- **The Economy and Small Business**: Code compliance seeks to assist small businesses in navigating complex regulations by offering education and assistance. This ensures compliance and cultivates a positive relationship between community businesses and government. We aim to collaborate to solve problems when imposing fines and penalties are not conducive to compliance. By streamlining regulatory processes and opening constructive communication, code compliance can reduce burdens, increase innovation, and assist small businesses in opening and operating more efficiently without facing unnecessary delays.
- **Public Health**: Enforcing housing codes is essential to tackle overcrowding and poor maintenance. This can lead to better mental health outcomes for residents and improve living standards. Improving housing quality, communication, enforcement, and safety for residents who file concerns and complaints can create better opportunities for low-income and transient residents, creating a more supportive and healthier living environment.
- **Infrastructure**: Enforcing zoning laws and urban planning codes is essential to maintain balance in infrastructure development, preventing overcrowding and promoting efficient use of space. It is also necessary to conduct commercial corridor assessments to improve the quality of life for neighboring citizens. Stringent enforcement of codes can increase public confidence in the quality and safety of infrastructure, which is crucial for community support and investment.
- **Public Safety**: Ensuring code compliance is essential for ensuring that all buildings in a community meet safety standards. Enforcing building codes helps to protect the public from potential dangers like structural failures, fires, and electrical hazards. In the event of a natural disaster, we coordinate assessments and notify all relevant City agencies of the community's needs. We also secure abandoned properties and remove unsafe structures to contribute to a safer and more secure community overall.

MOSQUITO CONTROL

FUNCTION:
Chapter 34 Part 5
MCD Aerial has finished developing a liquid larvicide dispersal system that can be installed on a helicopter. This system enables MCD to perform larviciding on a large scale, thereby controlling mosquitoes before they can mature into adult mosquitoes. Meanwhile, MCD Ground operations are currently making use of their Field Seeker data management system to record all truck ULV applications. This data is being used to provide justification for the applications and track their progress for the Federal Emergency Management Agency (FEMA) and Florida Agriculture Consumer Services (FDACS). Additionally, MCD has upgraded all their trapping locations in Jacksonville to use CDC light traps equipped with CO2 and BG Lure as an attractant. This allows MCD to conduct surveillance of mosquito arbovirus and adult mosquitoes more effectively.

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

FUNCTION, continued

inspectors have completed 10.5 hours in the air conducting surveillance and training in the battle of minimizing adult mosquitoes and the protection of the public's health.

STRATEGIES AND GOALS:

- Collaborate with the Department of Health in enhancing public education on premise sanitation to prevent large mosquito populations and the diseases that they transmit.
- Expand the adult mosquito surveillance program utilizing CDC light traps for adult mosquito species conducted through the laboratory to 24 sites throughout Jacksonville.
- Expand the number of Arbovirus surveillance sentinel sites to monitor emerging mosquito borne diseases in Jacksonville.
- Partners with the citizens and neighborhoods in education, inspections and ULV treatment to enhance the quality of life and to protect public health.
- Facilitate MCD's field staff on having the essential tools and educational material to empower the citizens of Jacksonville on the elimination of mosquito habitats and to elevate public health and quality of life.

HOUSING AND COMMUNITY DEVELOPMENT

FUNCTION:
Chapter 34 Part 2
The division administers and operates Jacksonville's affordable housing programs, supports neighborhood development in the city and assists with a variety of structural and organizational improvements. Additionally, the division is designated as the official housing agency for the city for affordable housing and all other similar matters except those for which the Jacksonville Housing Authority is responsible. An 11-member Housing and Community Development Commission advises, oversees, and provides guidance to the division. The Commission also serves as the Affordable Housing Advisory Committee required under the SHIP program. The division revitalizes slum and blighted areas. The division administers U.S. Department of Housing and Urban Development (HUD) funded programs such as the Community Development Block Grant (CDBG), Housing Opportunities with Persons with Aids (HOPWA), Emergency Shelter Grants (ESG) and HOME programs, which are awarded annually to the City of Jacksonville. The division also administers funding with the State of Florida through the State Housing Initiative Partnership (SHIP) program. These program funds are sub-granted annually to City Departments and private non-profit agencies that are responsible for developing and implementing programs that principally benefit low- and moderate-income citizens or aid in the prevention or elimination of slum and blight. Awards are made to projects that best meet program eligibility requirements and address prioritized needs.

STRATEGIES AND GOALS:

- The City of Jacksonville expects to receive $6,940,619 in CDBG program funds, and $52,211.14 in accumulated program income, funds will be used for eligible community development activities throughout Duval County. All the CDBG funds are projected to be used for activities that benefit people of low and moderate income as indicated in Section III of the Fiscal Year 2024-2025 Proposed Projects of the City's Consolidated Plan / Action Plan. This is the 50th year the City has received CDBG funding.
- The City of Jacksonville expects to receive $3,287,435.97 in HOME funds from HUD and accumulated program income of $410,276.13, which will further increase the availability of decent, safe, and affordable housing for individuals below 80% of the area median income.
- The City of Jacksonville expects to receive $3,096,252 in HOPWA funds from HUD, which will be used by non-profit agencies to carry out activities that address the priority needs and community-identified objectives associated with housing persons with HIV/AIDS. The geographic area of the Jacksonville Eligible Metropolitan Area (EMA) is comprised of Duval, Clay, Nassau, St. Johns, and Baker Counties.

STRATEGIES AND GOALS, continued

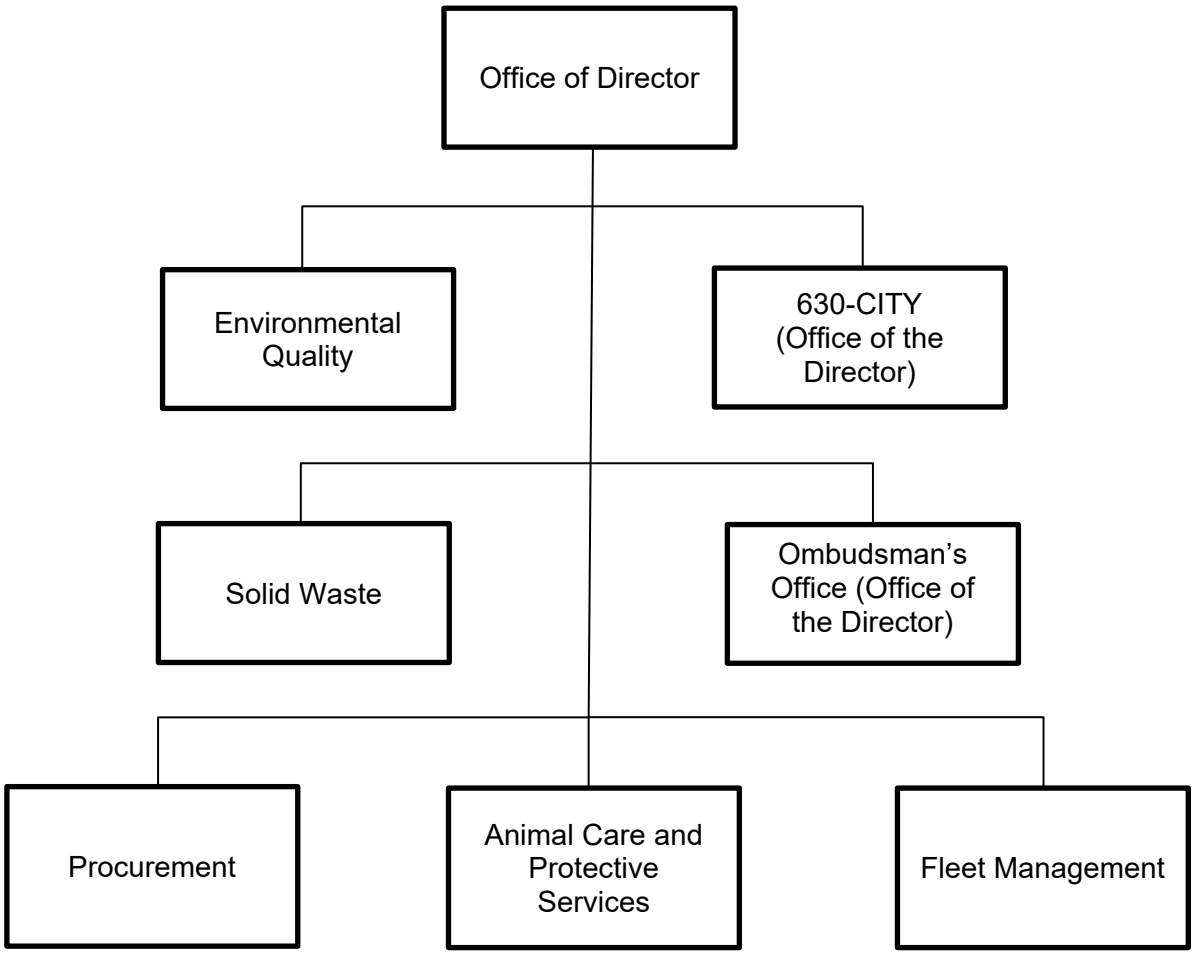
- The City of Jacksonville expects to receive $602,328 in ESG funds from HUD, which will be used for a variety of homelessness responses.
- The City of Jacksonville expects to receive $7,411,733 and $580,648.98 in accumulated program income SHIP program funds from the State to produce and preserve affordable homeownership and multifamily housing for low, moderate, and middle-income families.

OFFICE OF ADMINISTRATIVE SERVICES

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:
Municipal Code: Chapter 23

DEPARTMENT VISION:
Administrative Services is committed to driving operational excellence through responsive, innovative, and sustainable solutions. We aim to empower our teams to deliver high-quality services with integrity, efficiency, and compassion. Through collaboration, accountability, and continuous improvement, we strive to enhance the quality of life for our community and uphold the highest standards of public stewardship.

DEPARTMENT MISSION:
Administrative Services is dedicated to supporting the city's operations with integrity, innovation, and efficiency. We provide essential services that enhance community well-being, ensure responsible resource management, and promote transparency and accountability. Through collaboration and continuous improvement, we strive to deliver exceptional service that reflects our commitment to the residents we serve.



DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

Administrative Services plays a vital role in supporting city operations through a diverse range of functions that promote efficiency, accountability, and public service excellence. The department is committed to environmental stewardship by advancing sustainable practices and ensuring regulatory compliance. It enhances community engagement through responsive service delivery, particularly via centralized communication channels that streamline resident inquiries and service requests. Operational divisions work collaboratively to optimize waste management, improve fleet performance, and ensure ethical and efficient procurement processes that support local economic growth.

A key focus is on transparency and trust, with efforts to resolve citizen concerns impartially and proactively. The department also prioritizes animal welfare through compassionate care, adoption programs, and community outreach. Across all areas, Administrative Services embraces innovation—leveraging technology to improve service delivery, reduce costs, and increase satisfaction. Strategic goals include reducing environmental violations, increasing recycling rates, improving customer service metrics, expanding vendor diversity, and transitioning to more sustainable fleet solutions. By aligning internal operations with community needs, the department continues to foster a culture of continuous improvement, collaboration, and public stewardship.

OFFICE OF THE DIRECTOR

FUNCTION:
Municipal Code: Chapter 23, Chapter 1
The Office of the Director oversees the seven Divisions within Administrative Services and plays a central role in shaping departmental policies and procedures. It also provides financial, managerial, and administrative support to help each division achieve its individual objectives while advancing the overall goals of the department.

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

- Set and refine departmental policies and procedures
- Support division-specific and overall departmental objectives
- Promote efficiency, accountability, and collaboration
- Foster equity, inclusion, and professional development
- Align planning across divisions
- Use data to guide decisions
- Manage risks proactively
- Modernize technology and operations
- Encourage continuous improvement and transparency

ENVIRONMENTAL QUALITY

FUNCTION:
Municipal Code: Chapter 23, Chapter 8
The Environmental Quality Division (EQD) safeguards Jacksonville's natural resources by providing regulatory oversight and monitoring of air and water quality. We are committed to promoting a cleaner, safer environment while supporting responsible economic growth through practical, science-based policies that protect public health and enhance quality of life.

DIVISION VISION STATEMENT:
To be a trusted leader in municipal environmental protection, ensuring Jacksonville thrives as a healthy, sustainable city where clean air, safe water, and environmental integrity are foundational to community well-being and future development.

STRATEGIES AND GOALS:

- Ambient Water Quality Monitoring: EQD will continue quarterly ambient surface water quality monitoring sites in the St. Johns River and its tributaries to support the Mayor's "Neighborhoods" priority component related to access to quality natural resources and quality of life for the citizens of Duval County.
- Petroleum Storage Tanks Inspections: In support of the Mayor's "Neighborhoods" priority component related to "access to quality natural resources and quality of life" for the citizens of Duval County, EQD will conduct inspections of petroleum storage tanks at commercial facilities to ensure compliance with regulations established to prevent groundwater contamination from improper installation, operation, or removal of storage tank systems.
- Wastewater Collection and Transmission Systems (WWCTS) Permitting: EQD is collaborating with the Florida Department of Environmental Protection (FDEP) to transition current WWCTS permitting activities in Duval County from co-permitting between the two agencies to fully delegated sole EQD permitting. This should increase the efficiency of the permitting process and customer service.
- Groundwater Well Permitting: EQD performs groundwater well permitting under County-wide jurisdiction. EQD's well permitting activities serve to protect the groundwater resources in Duval County. The St. Johns River Water Management District (SJRWMD) is amending their Water Well Permitting Delegation Agreement with the City of Jacksonville. The delegation has existed since 1978.
- Pump Station Inspections: EQD conducts proactive inspection of private sewage pump stations to verify proper operation, and maintenance is done to prevent release of sewage. The pump station inspection program supports the Mayor's "Health & Wellness" priority to equip every citizen with resources and conditions to live well in Jacksonville. EQD will seek to collaborate with COJ administration, the Jacksonville Environmental Protection Board, Florida Department of Environmental Protection, and the regulated community to accomplish appropriate staff levels and regulatory provisions needed to gradually increase proactive inspection levels to 10% of the known private lift stations per year.
- Small Quantity Hazardous Waste Generator (SQG) Inspections: The EQD SQG Program is a compliance assistance function that inspects businesses that either generate or have the potential to generate hazardous or other regulated waste. EQD ensures proper management of hazardous and regulated wastes to protect the environment from improper disposal practices. The actual and potential cost savings provided through the SQG Program's compliance and pollution prevention assistance effort support the Mayor's "Economic Development" priority for collaborative partnerships at the federal, state, and local levels to create the conditions that attract businesses, large and small, where citizens can secure employment opportunities to support their families. The environmental protection component of the SQG Program supports the Mayor's "Neighborhoods" priority related to access to quality natural resources and quality of life for the citizens of Duval County.
- Hazardous Materials Emergency Response: The Hazardous Materials Emergency Response Activity supports the Mayor's "Public Safety" priority through facilitating Jacksonville Fire & Rescue Department and Jacksonville Sheriff's Office efficiency by allowing JFRD and JSO to free up their resources as EQD assumes jurisdiction over emergency incident cleanups and long-term hazardous material cleanups.
- Air Permitting, Compliance, and Ambient Air Monitoring: The Air Permitting, Compliance, and Ambient Air Monitoring functions within the Air Quality Branch will continue to work together to ensure that Duval County remains in attainment with ambient air quality standards. Remaining attainment with ambient air quality standards promotes the health and wellness of our citizens and reduces regulatory burden on existing and potential new industries in Duval County.
- Asbestos Management: The Asbestos Management function within the Air Quality Branch will continue to promote the health and wellness of the citizens of Duval County by monitoring and enforcing compliance with the federal asbestos rules for demolition and renovation activities.
- Keep Jacksonville Beautiful: Research by Keep America Beautiful indicates cleaner communities aid in reducing crime, enhance the well-being of residents, create a cohesive feeling in community,

STRATEGIES AND GOALS, cont.

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

630-CITY (OFFICE OF THE DIRECTOR)

FUNCTION:
Municipal Code: Chapter 23, Chapter 5
Empowering Jacksonville residents and visitors by seamlessly connecting them to city services and information, while ensuring a hassle-free experience. We're dedicated to enhancing understanding and trust in city government while providing effortless access to a diverse array of resources. We partner with city departments/divisions to improve service delivery by allowing them to focus on their core mission and efficiently manage their processes.

DIVISION VISION STATEMENT:
To be Jacksonville's trusted resource; connecting customers to city services, while creating an effortless experience. To expand customers' knowledge, enrich perceptions of city government, and empower them to utilize the full range of resources.

STRATEGIES AND GOALS:
- Optimize the customer experience by continuing to provide accurate information in a timely manner.
- Continue to work with the Information Technologies Division (ITD) to enhance Customer Experience.
- Implement a service request closure survey.
- Enhance the online customer portal.
- Continue to increase the customer service teams' knowledge and skills by providing ongoing training and professional development opportunities.
- Continue to foster a customer-centric culture within the Customer Service Center by promoting teamwork, accountability, psychological safety, and a commitment to providing exceptional service.

SOLID WASTE

FUNCTION:
Municipal Code: Chapter 23, Chapter 7
The Solid Waste Division is dedicated to the responsible management of all solid waste generated, transported, or stored within Duval County. Our mission is to protect public health, preserve the environment, and enhance the quality of life for residents through safe, efficient, and sustainable waste practices. We oversee a wide range of waste streams—including household garbage, recycling, yard debris, hazardous materials, bulk items, appliances, and tires—ensuring they are collected, processed, and disposed of in accordance with local, state, and federal regulations.

Our responsibilities include direct waste collection in the core city area, managing contracts with private residential haulers, monitoring and removing litter, and coordinating with law enforcement to address illegal dumping and tire disposal. We also manage the city's landfill infrastructure, including the active Trail Ridge Landfill and four closed sites undergoing closure and post-closure care. Additionally, we lead the assessment and remediation of former dump sites to restore environmental integrity and community safety.
Through innovation, collaboration, and a commitment to service excellence, we strive to deliver cost-effective solutions that meet the evolving needs of our community while advancing long-term sustainability goals.

DIVISION VISION STATEMENT:
Our vision is to be a model of excellence in municipal solid waste management—recognized for our leadership in environmental stewardship, operational efficiency, and community engagement. We envision a future where Duval County is cleaner, greener, and more resilient, supported by a waste system that prioritizes sustainability, embraces innovation, and empowers residents to participate in responsible waste practices.

We aim to continuously improve our services through data-driven decision-making, strategic partnerships, and proactive planning. By maintaining high standards of safety, transparency, and accountability, the Solid Waste Division will help shape a healthier environment and a stronger community for generations to come.

STRATEGIES AND GOALS:

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

PROCUREMENT

FUNCTION:
Municipal Code: Chapter 23, Chapter 2
The mission of the Procurement Division when obtaining supplies and services for our customers' internal needs (to include central reproduction and mailroom services), is to support the city's strategic mission and operational requirements in compliance with applicable city ordinance, rules, and regulations. This can be done by guiding our customers during pre-solicitation, effectively managing the solicitation with attention to detail, accurately conducting analysis for pre-award, and making an equitable award to the most responsive, responsible bidder. The Procurement Division shall support organizational goals and objectives, while being committed to the fair, equitable, and timely acquisition of supplies and services for the City of Jacksonville while embracing the values and guiding principles of public procurement, which are: Accountability, Ethics, Impartiality, Professionalism, Services, and Transparency.

DIVISION VISION STATEMENT:
The Procurement Division looks to be more efficient and transparent in its day-to-day operations, using Oracle Fusion and complimentary software, such as Agiloft, Docusign, and Smartsheets, the division will be able to focus more on functional procurement rather than transactional. By increasing our knowledge management capabilities and visibility into city overall spending, the division will be able to add value to agency sourcing needs in a more cost effective and timely manner.

STRATEGIES AND GOALS:
The Procurement Division aims to procure the highest quality goods and services for the smallest outlay of taxpayer dollars to support the city's strategic mission and operational requirements by:

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

STRATEGIES AND GOALS, cont.

- Continue the use of 1Cloud ERP system for Financials, Procurement and Advanced Procurement for Formal awards.
- Maintaining the advanced procurement and core procurement module to include the Supplier Portal for the ERP Oracle Cloud product.
- Building complex to simple reports for spend analysis, procurement information, and lifecycle tracking using the Oracle Transactional Business Intelligence, BI and Oracle Analytics Data Warehouse tools.
- Establishing a Contract Administration Center of Excellence (COE) to train and certify ALL Contract Administrators throughout the City.

OMBUDSMEN'S OFFICE (OFFICE OF THE DIRECTOR)

FUNCTION:
Municipal Code: Chapter 23, Chapter 6
To act as a trusted intermediary to promote contractual fairness, neutrality, and administrative accountability and transparency through impartial investigation and mediation of complaints.

DIVISION VISION STATEMENT:
To foster a city government where every voice is heard, every concern is treated with respect, and every issue is resolved with fairness. We envision a civic culture rooted in transparency, responsiveness, and mutual trust between the public and their government.

STRATEGIES AND GOALS:

- To prevent litigation and additional cost to the taxpayers by ensuring a timely resolution to payment and performance disputes associated with post award contractual complaints.
- Increase awareness of the scope of the Office of the Ombudsman.
- Re-establish relationships with the independent agencies to better serve with contractual disputes.
- Offer accessible channels for submitting concerns.
- Investigate and resolve complaints efficiently and fairly.
- Identify systemic issues and recommend improvements.
- Educate the public and city staff on rights and responsibilities.
- Report trends to enhance transparency and trust.

ANIMAL CARE AND PROTECTIVE SERVICES

FUNCTION:
Municipal Code: Chapter 23, Chapter 4
Animal Care and Protective Services (ACPS), mission is to take the lead in creating a city that safeguards the wellbeing of both people and animals. We are committed to advocating for animals in our community, providing resources for people in need, promoting adoption of animals in our care, and fostering a culture of compassion, reliability, and responsibility in Jacksonville.

DIVISION VISION STATEMENT:
Jacksonville's Animal Care & Protective Services envisions a community where every animal receives compassionate care, every citizen is empowered through education and support, and every neighborhood thrives with the joy of pet ownership. We strive to be the cornerstone of animal welfare, not only in Jacksonville, but in the entire state of Florida, by setting the standard for community engagement and support, affordable adoption, and fair enforcement. We will remain dedicated to safeguarding the well-being of all adoptable animals and fostering a city where compassion and responsibility intersect to create a brighter future for both animals and humans alike.

STRATEGIES AND GOALS:

- Public Safety:
    - Respond quickly and educate. Address citizen complaints with urgency and professionalism while using each contact as a chance to educate on humane care, leash laws, and responsible pet ownership.
    - Protect the public from dangerous animals. Fully investigate all bite cases and pursue appropriate legal actions to ensure any dangerous or aggressive animals are safely managed, rehabilitated, or removed when needed.
    - Take cruelty seriously. Investigate cruelty and neglect reports immediately, prioritize animal well-being, and enforce the law when voluntary compliance or intervention isn't enough.
    - Prevent it before it happens. Partner with local vets, rescues, and outreach programs to offer low-cost services and resources that prevent cruelty, neglect, and abandonment in the first place.
- Neighborhoods:
    - Change the narrative. Shift public perception from "the dog pound" to "a community-centered shelter" through transparency, positive storytelling, and partnerships that highlight ACPS as a resource hub for people and pets.
    - Improve animal care and outcomes. Maintain high standards of housing, enrichment, and medical care while managing within our capacity for care. Focus on adoptions, foster programs, and return-to-owner success to shorten shelter stays and improve quality of life.
    - Meet people where they are. Increase visibility in underserved areas through mobile adoption and microchip clinics, neighborhood pet fairs, and partnerships with local organizations.
    - Show what good looks like. Use social media to showcase success stories, promote education, and invite residents to be part of the solution—through volunteering, fostering, adopting, or donating.
- Leadership & Accountability:
    - Invest in our team. Provide consistent training, certification opportunities, and professional development for officers, animal care staff, and volunteers to grow skills and confidence.
    - Build a culture of service. Model a "How can I help?" approach across all levels—making the shelter a welcoming and compassionate environment for staff, volunteers, and the public.
    - Lead with values. Align every action with ACPS's mission, vision, and workplace culture guidelines to keep the team focused, accountable, and inspired to serve Jacksonville's pets and people.
    - Recognize and reward excellence. Highlight achievements and milestones of staff and volunteers who go above and beyond in lifesaving, service, or innovation.

FLEET MANAGEMENT

FUNCTION:

Municipal Code: Chapter 23, Chapter 3

The Fleet Management Division is committed to delivering safe, reliable, and cost-effective fleet services that empower city agencies and partner authorities to serve the public efficiently. We manage over 4,300 pieces of equipment—from motorcycles to heavy off-road vehicles—through a full lifecycle approach that includes acquisition, maintenance, fueling, inspection, and final disposition.

Our team provides specialized services such as paint and body work, electrical and HVAC repair, welding and machining, and field support for first responders. We also oversee citywide fueling infrastructure and mobile fueling operations, ensuring uninterrupted service delivery. Through our Motor Vehicle Inspection Facility, we uphold safety standards for vehicles for hire, school buses, and wrecker trucks. With a combined operating and replacement budget exceeding $68 million, we strive to maximize value, minimize downtime, and support the operational readiness of every agency we serve.

DIVISION VISION STATEMENT:
To be a benchmark of excellence in municipal fleet management—recognized for innovation, sustainability, and service quality. We envision a future where every city vehicle operates at peak performance, supported by advanced technologies, skilled professionals, and a data-driven approach to asset stewardship. Our goal is to lead the way in environmental responsibility, operational efficiency, and customer satisfaction, ensuring that Jacksonville's fleet is always ready to meet the evolving needs of its citizens and agencies.

STRATEGIES AND GOALS:

- Motor Vehicle Inspections will perform over 7,000 school bus inspections during the fiscal year.
- Equipment refreshes for shop equipment.
- Acquiring a new Fleet Management System. The new fleet system will allow Fleet Management Division to better manage the Fleet Operations (Fueling Service, Repair & Maintenance, and Vehicle Replacement schedule).
- Recruit additional heavy and light vehicle technicians to fully staff Fleet Management.
- Have a successful EV pilot program in partnership with the Building Inspections Division.
- Increase coordination with our customers through the continuation of our regular meetings.
- Streamline the Repair and Maintenance processes for more efficient service.
- Obtain the latest diagnostic tools to reduce downtime of the newer computer driven vehicles.
- Replacing shop lighting with LED lights, providing increased illumination in the shops.

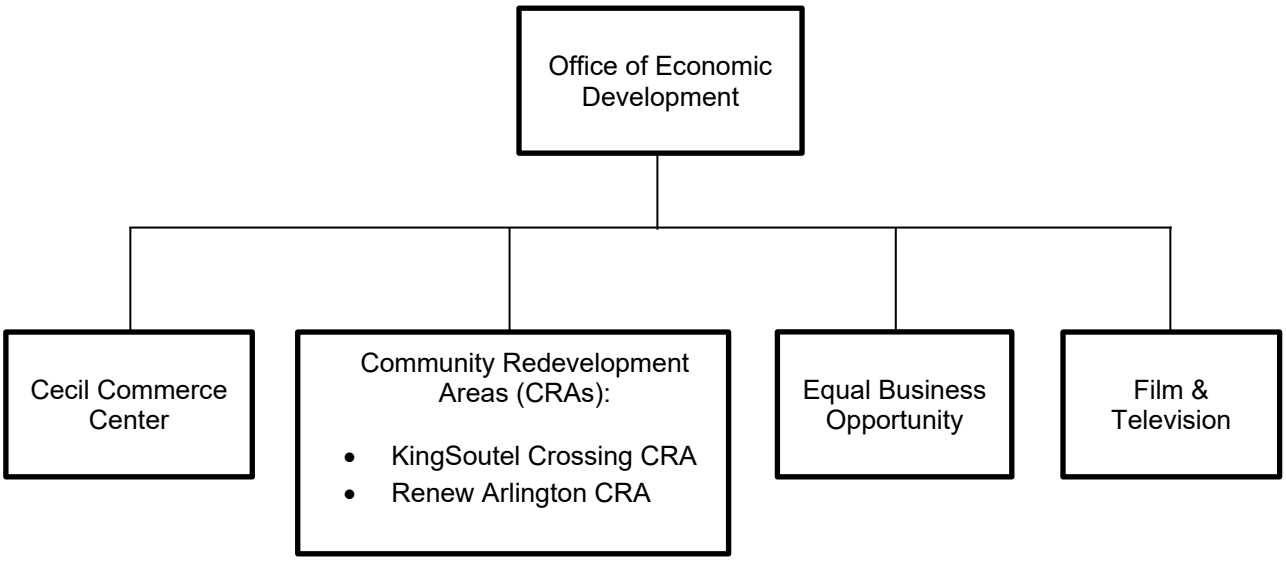
OFFICE OF ECONOMIC DEVELOPMENT

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:
Municipal Code: Chapter 26

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

DEPARTMENT MISSION:

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



DEPARTMENTAL FUNCTIONS, STRATEGIES AND GOALS:

OFFICE OF ECONOMIC DEVELOPMENT

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

STRATEGIES AND GOALS:
For Fiscal Year 2025-2026, the Office of Economic Development (OED) plans to use the following strategies to accomplish the Department's goals:

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

OFFICE OF ETHICS

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:
Duval County Charter: Article 1 Chapter 2
Municipal Code: Chapter 602 Part 6

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

DEPARTMENT MISSION:
The mission of the Office of Ethics, Compliance and Oversight is to promote ethical culture throughout the consolidated City of Jacksonville, protect public resources, foster public trust by providing high-quality ethics training, programming and advice to public officials, public employees and constituents, and incorporating national best practices.

DEPARTMENTAL FUNCTION, STRATEFIES AND GOALS:

OFFICE OF ETHICS, COMPLIANCE AND OVERSIGHT

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

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

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

STRATEGIES AND GOALS:

- Development and implementation of five-year Strategic Plan to implement mission.
- Effectuate compliance with financial disclosure filing requirements for the State of Florida Commission on Ethics
- Implementation and analysis of various conflict of interest disclosures required by Jacksonville Ordinance Code and Employee Services Directive 0519.
- Continue development and presentation of comprehensive, interactive & targeted in-person and virtual training for City elected officials, employees & Board and Commission members (estimated at over 1500 individuals trained annually).
- Continue providing proactive compliance & risk assessment advice on a daily basis to City elected officials, employees and Boards & Commissions members on all ethics related issues (estimated at over 100 inquiries/requests answered monthly).
- Develop and publish manuals for Department Ethics Officers and Boards/Commissions staff summarizing most relevant and applicable state and local ethics laws (to be distributed to over 70 City Boards).

STRATEGIES AND GOALS, continued

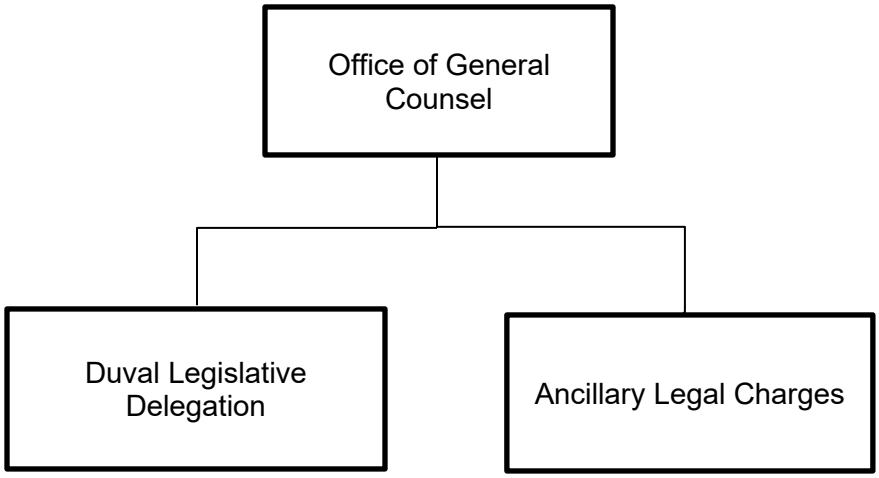
- Develop and publish supplemental materials to Boards and Commissions manual summarizing most relevant and applicable state and local ethics laws for Boards.
- Create training modules for secondary employment, conflicts of interest screening and travel authorizations required by Jacksonville Ordinance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

OFFICE OF GENERAL COUNSEL

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:
Duval County Charter: Article 7
Municipal Code: Chapter 25

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

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



DEPARTMENTAL FUNCTIONS, STRATEGIES AND GOALS:

OFFICE OF GENERAL COUNSEL

FUNCTION:
Charter Article 7, Part 1 and 2
Chapter 25 Part 1 and 2
The Office of General Counsel provides legal services to all Departments, Agencies, Independent Authorities, and elected officials of the City of Jacksonville, including document drafting and review, advice, counsel, and advocacy, as well as the prosecution and defense of claims or positions. The operations of the Office of General Counsel and the services it provides are divided into the following specialty areas: Government Operations, Legislative Affairs, Regulatory and Constitutional Law, General Litigation, and Tort and Employment Litigation.

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

DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

DUVAL LEGISLATIVE DELEGATION

FUNCTION:
Charter Article 7, Part 3
Chapter 25 Part 3
The Duval County Legislative Delegation Coordinator is a position established in the City of Jacksonville Charter Section 7.17. The Duval Delegation coordinator provides a local office at which to maintain the records and files of the Duval County delegation to the Legislature. To assist the chairman and members of the Duval County legislative delegation in preparation for sessions of the Legislature, meetings, of committees and subcommittees of the Legislature, and meetings of and hearings by the delegation itself. To serve as a liaison office between the Duval County legislative delegation and the units of local government represented by the members of the Duval County legislative delegation.

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

ANCILLARY LEGAL CHARGES

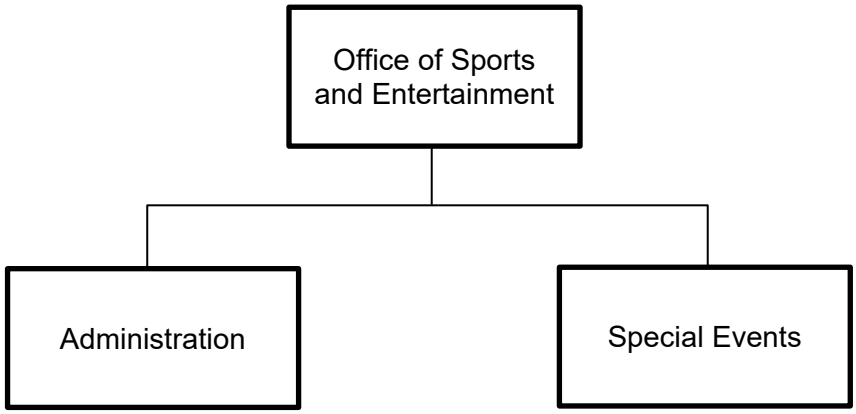
FUNCTION:
Ancillary legal charges are the external professional fees and costs incurred in litigation and transactional representation including, but not limited to: court reporters, experts, special counsel, witness fees, deposition fees and other costs associated with providing legal representation.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

OFFICE OF SPORTS AND ENTERTAINMENT

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:
Municipal Code: Chapter 27

DEPARTMENT VISION:

DEPARTMENT MISSION:
To host and create opportunities that drive economic impact, accelerate the Jacksonville brand and improve the quality of life and cultural engagement for visitors and residents alike.



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

ADMINISTRATION & SPECIAL EVENTS
During FY 26, the Office of Sports and Entertainment will:

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

OFFICE OF STATE'S ATTORNEY

STATE AGENCY - FLORIDA STATUTE AND CHARTER SECTION:
Florida Statute: Chapter 27 Part II
Duval County Charter: Article 12 Sections 12.07

STATE AGENCY VISION:
The State Attorney's Office leads through its commitment to people — both those they serve and those who work in our office. Given its mission, the office's vision continues to collaborate with law enforcement partners on investigations and prosecutions to ensure justice is served. The office evaluates its policies and procedures, and use of technology to improve outcomes and adapt to continuing challenges. Additionally, the office remains committed to recruiting and retaining talented attorneys and staff to ensure expertise and continuity in criminal prosecutions.

STATE AGENCY MISSION:
The mission of the State Attorney's Office is to pursue justice for the citizens of the Fourth Judicial Circuit of Florida and to fairly and impartially enforce the law. The office covers Clay, Duval, and Nassau counties, with Duval County / Jacksonville representing the majority of the office's work and workforce. The office achieves this mission in two ways: (1) by keeping the public safe through the prosecution, and (2) by pursuing justice in a fair and transparent manner that builds the trust of the communities we serve.

AGENCY FUNCTIONS, STRATEGIES AND GOALS:
Inside and outside the courtroom, the office will:

- Establish policies and procedures to ensure best practices in an evolving criminal justice system.
- Remain committed to investigating and incapacitating those involved in violent crime in our city.
- Hold accountable the drug dealers who cause death and harm, with special emphasis on those who traffic and distribute fentanyl and fentanyl-laced products.
- Recruit and retain attorneys and staff committed to the profession and who will represent the people of Florida with integrity.
- Build and reinforce relationships with law enforcement partners throughout the Fourth Circuit to achieve better public safety outcomes.
- Strengthen trust and relations with the community through continued engagement, transparency, and visibility

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

<u>General Fund Operating fund 00111</u>
Per Florida statute 29.008, the County is responsible for providing facilities, maintenance, utilities, security, and communications to the Office of the State's Attorney.

<u>Recording Fees Technology fund 15203</u>
Florida statute 28.24 (12) (e) (1) established a $2 fee for each page recorded by the Clerk into the Official Record to fund the technology costs for the Courts, State Attorney, and Public Defender.

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

OFFICE OF THE INSPECTOR GENERAL

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:
Duval County Charter: Article 1 Chapter 2
Municipal Code: Chapter 602 Part 3

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

DEPARTMENT MISSION:
Enhancing public trust in government through independent and responsible oversight.

DEPARTMENTAL FUNCTION, STRATEGIES AND GOALS:

OFFICE OF THE INSPECTOR GENERAL

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

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

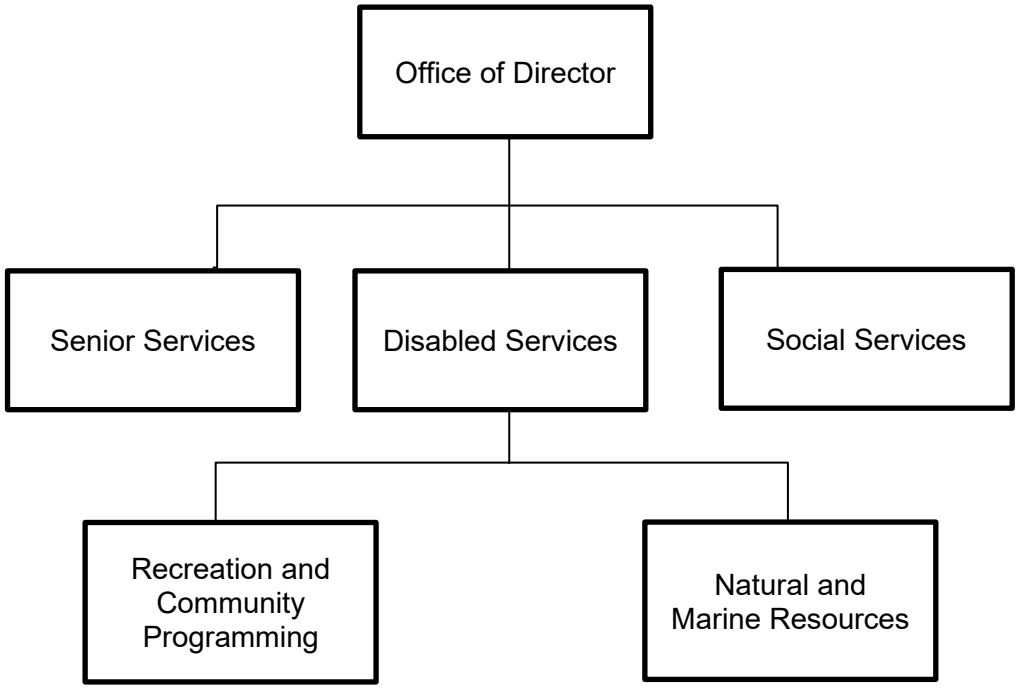
- Abide by the highest levels of professionalism. This includes conducting investigations following the Commission for Florida Law Enforcement Accreditation standards. It also includes conducting its audit function according to the Institute of Internal Auditor's International Professional Practices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

PARKS, RECREATION AND COMMUNITY SERVICES

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:
Municipal Code: Chapter 28

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

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



DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

OFFICE OF THE DIRECTOR

FUNCTION:
Chapter 28 Part 1
The Office of the Director provides executive, administrative and management direction for all divisions in the department. The Office also provides direct oversight and management for the Cooperative Extension Services, Parks Development and Natural Resources Office, and Community Relations Office.

STRATEGIES AND GOALS:

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

DISABLED SERVICES

FUNCTION:
Chapter 28 Part 9
The Disabled Services Division provides continued support to the disability community through outreach efforts, services, training, and education. In addition, Disabled Services provides ADA technical support to the City of Jacksonville and operates the Disabled Parking Enforcement Program which funds services provided to the community such as the Wheelchair Ramp Program and Emergency Assistance.

STRATEGIES AND GOALS:

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

STRATEGIES AND GOALS, cont.

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

NATURAL AND MARINE RESOURCES

FUNCTION:
Chapter 28 Part 4
The Natural and Marine Resources Division serves a diverse population of ages, abilities, and interests through outdoor recreational activities by providing nature parks and access to waterways. The division provides the day-to-day management and oversight of two oceanfront parks, 71 water access points and protects over 80,000 acres of environmentally sensitive lands in partnership.

STRATEGIES AND GOALS:

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

RECREATION AND COMMUNITY PROGRAMMING

FUNCTION:
Chapter 28 Part 3
The Recreation and Community Programming Division provides active recreation opportunities to Jacksonville residents and visitors through programming at staffed community centers and recreational complexes, youth and adult athletic leagues and public swimming facilities. The Division manages partnerships at various community centers and coordinates pavilion rentals, center rentals and special use permits. The Division provides day to day management and oversight of 374 locations (parks and community centers), 34 outdoor pools, 1 indoor aquatic center and 4 outdoor tennis centers.
The Division maintains more than 35,000 acres of park space and facilities to create a safe and aesthetically pleasing experience for all.

STRATEGIES AND GOALS:

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

SENIOR SERVICES

FUNCTION:

Chapter 28 Part 6

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

STRATEGIES AND GOALS:

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

SOCIAL SERVICES

FUNCTION:

Chapter 28 Part 5

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

STRATEGIES AND GOALS:

- Continue partnerships with local agencies to provide the highest level of services to the community and deliver them with passion and integrity.
- Inspire "Best Practices" through our continuous pursuit of improvement and evidence-based practices that promote enhanced quality of life for individuals, families, and the community.

STRATEGIES AND GOALS, cont.

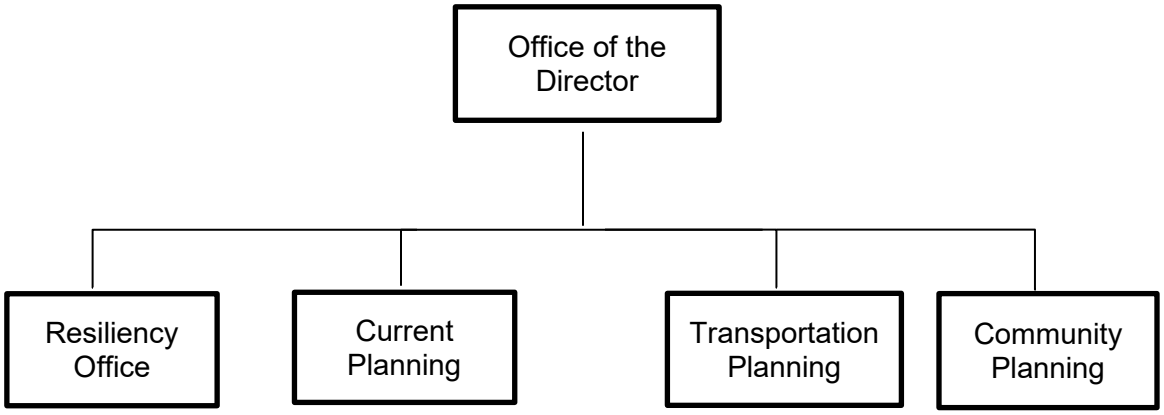
- Continue the Ryan White “End the HIV Epidemic” Initiative to increase accessibility of medical services to persons who know their HIV status, as well as engage and retain newly diagnosed individuals through funding provided by a federal grant from the Health Resources and Services Administration (HRSA). This will be accomplished by working with partners to deploy mobile medical units in areas of need to provide rapid access to treatment and ongoing primary care; utilizing telemedicine to provide rapid access to treatment, implementing an Uber health transportation program to medical and support services, and increasing availability of providers with non-traditional service hours.
- Continue the relationship with the City’s Information and Technologies Department (ITD) to maintain servers and secure data records within CAREWare, the electronic data system used by the Ryan White Part A Program.
- Continue to identify and intervene in potentially lethal domestic violence situations through INVEST (Intimate Violence Enhanced Services Team), a collaborative partnership staffed by the Social Services Division, Hubbard House, and the Jacksonville Sheriff’s Office.
- The Division will continue to explore future grant opportunities that will provide funding in for ending domestic violence against women with disabilities, as there remains a gap in direct services for the disabled community.
- Increase the visibility of the Victim Services Center and the utilization of its services through educational awareness with the general public, local agencies, and the faith-based community, including participation in community events, exhibitions and other sanctioned engagements, and the development of a strong working relationship with law enforcement and the legal community.
- Continue to utilize VOCA (Victims of Crime Act) funds from the Office of the Florida Attorney General to provide for the emotional, financial, physical well-being and safety of crime victims, including opportunities for prosecution and restitution.
- The Division will continue to assist crime victims and work collaboratively with local, state, federal and non-profit entities to maximize resources and minimize the short- and long-term effects of victimization.
- Continue to provide dignified, professional burial and cremation services for any deceased person declared indigent or unclaimed when the death occurs within Duval County. The Indigent Burial and Cremation Program will continue to aggressively pursue recovery costs through probated estates and insurance benefits.
- Continue direct and timely access to emergency financial assistance for shelter, utility, and food needs through advances in technology, out-posting of staff at key community points of entry and events, and connections to other solution-based programs and services.
- Within 90 days’ receipt of financial assistance, follow up with clients, landlords and utility companies to ascertain whether the client’s ability to meet their financial obligations improved, and if not, determine the underlying causes and/or interventions needed. Information gathered during this process provides an opportunity to examine whether service delivery strategies, eligibility criteria, and amount of assistance are sufficient or require updates based on changing conditions in the community.
- Expand the roles and responsibilities of staff to address the long-term needs of our service population by providing opportunities for select clients to receive in-depth case management services to include situational assessment/identification, needs and service gaps, goal setting, and opportunities for resolution and growth.

PLANNING AND DEVELOPMENT

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:
Municipal Code: Chapter 30

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

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



OFFICE OF THE DIRECTOR

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

STRATEGIES AND GOALS:

- Through public engagement, re-envision and plan for the growth, development, and change for Jacksonville.
- Within the bounds of criteria that guide desired change of the built and natural environment, streamline and simplify the development process by removing unnecessary development regulations and increasing by-right development.
- Facilitate alignment of housing supply to demand with an eye on projected growth from one million residents in 2024 to 1.6 million in 2070.
- Promote the conversation of ample open space, especially continuous connections of parks and trails within and throughout the city to include regional connections.
- Promote increased residential and non-residential densities throughout the city, especially in downtown, community centers, and along transportation corridors and transit stops.

STRATEGIES AND GOALS, continued

- Create an affordable transportation mobility plan that, when implemented, serves residents and visitors exceptionally well.
- Align the timing and funding of functional public facilities, roadways for example, to the need generated by development impacts.
- In all that we do, ensure we're maximizing the resilience and sustainability of Jacksonville as it grows, develops, and changes.
- Ensure consistency across all that we do.
- Provide GREAT customer service.
- Apply exceptional technical expertise.
- Seek out, test, learn, and implement innovations.
- Value continuous professional development.
- Deliver on expectations.
- Promote green buildings.
- Promote sustainable transportation through modification of the transportation systems to make them more sustainable, e.g., increased public transportation and ridership to reduce the city's carbon footprint and make it more livable.
- Raise awareness of the waste management stream as a crucial part of sustainability.

COMMUNITY PLANNING

FUNCTION:
The Community Planning Division's primary purpose is to maintain, amend, and monitor the Comprehensive Plan of the City of Jacksonville and to administer the Historic Preservation Program. The Comprehensive plan includes many diverse planning efforts in the areas of capital facilities, land use, Brownfields, transportation, historic preservation, schools, conservation, coastal management, and neighborhoods. These broad-range planning efforts produce the Comprehensive Plan of the City of Jacksonville including amendments thereof, short and long-term land use plans, neighborhood plans, historic studies and designations, short and long-range transportation plans, and other plans required or desired to support the Comprehensive Plan. The Historic Preservation Program is administered in accordance with Municipal Code Chapter 307 to provide protection and identification of historic resources. The Division also reviews Developments of Regional Impact (DRI), manages the Brownfields Redevelopment Program and related grants, and reviews exterior work in local historic districts or affecting local landmarks.

STRATEGIES AND GOALS:

- Implement the 2045 Comprehensive Plan through support for revisions to the Land Development Regulations to address affordable housing and resilience. (Mayor's Priorities – Health / Infrastructure / Public Safety)
- Administer the Restore Endangered Historic Adaptable Buildings Special Revenue Fund (REHAB) program to protect valuable historic resources pursuant to Municipal Code Chapter 111, Part 9. (Mayors Priories – Infrastructure / Arts, Culture, and Entertainment / Economy)
- Develop a strategic vision and integrated mission under the leadership of the Mayor to focus day to day activities of the City in a cohesive and coordinated manner as called for in Goal 3, Objective 3.1 and Policies 3.1.1 and 3.1.2 of the 2045 Comprehensive Plan Capital Improvements Element. (Mayors Priories – Infrastructure / Arts, Culture, and Entertainment / Economy / Military and Veterans Affairs / Health / Public Safety)
- Engage a consultant to complete an economic impact study/analysis of growth to inform implementation and updates to the 2045 Comprehensive Plan and the Land Development Regulations. (Mayors Priories – Infrastructure / Economy / Health)

STRATEGIES AND GOALS, continued

- There are 29 plans and studies, of which all but one is over a decade old and a third of which were developed prior to 1995. Engage a consultant to develop a prioritization plan to determine the priority for updating the 29 plans and studies. (Mayors Priorities – Economy / Health / Infrastructure / Public Safety)
- Provide professional and administrative support to the Joint Planning Committee to implement and update the Public Schools and Facilities Interlocal Agreement and the Public Schools and Facilities Element.
- Process Certificate of Appropriateness (COA) applications related to historic properties in accordance with Chapter 307.
- Process demolition reviews of potential historic structures.
- Provide code enforcement related to historic district guidelines and zoning code regulations in historic districts and for landmarks.
- Apply for and administer State of Florida Small Matching and Special Category grants to support historic preservation related projects that may include surveys, restoration, and conferences.
- Provide professional and administrative staff support to the Historic Preservation Commission.
- Review and process applications for the Downtown Historic Preservation and Revitalization Trust Fund and the Downtown Preservation and Revitalization Program in cooperation with the Downtown Investment Authority and in accordance with Chapter 111.
- Review and Process applications for the Historic Rehabilitation Tax Exemption Program in accordance with Chapter 780.
- Administer the EPA Brownfields Assessment grant.
- Apply for and administer EPA Brownfield grants.
- Assist owners of contaminated parcels to obtain legislative approval for brownfield area designations.
- Manage the Manatee Protection Plan and related activities such as the manatee boat traffic study and the annual implementation report.
- Coordinate with Loblolly Mitigation, LLC., to manage mitigation credits generated from City owned land in the Loblolly Mitigation Bank.

CURRENT PLANNING

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

STRATEGIES AND GOALS:

- Implement the 2045 Comprehensive Plan through revisions to the Land Development Regulations including Chapter 656 to address affordable housing and resilience.
- Continue to implement and upgrade the Land Use and Zoning Application Portal (LUZAP).
- Conduct a fee analysis to determine the need for an increase in zoning applications fees to cover operational cost.

STRATEGIES AND GOALS, continued

- Conduct Zoning Code assessment to identify opportunities for improvement to Chapter 656 code performance and to align with the long-term goals, objectives and policies of the 2045 Comprehensive Plan.
- Continue to address short-term growth and development issues through review of proposed zoning changes.
- Create and maintain a comprehensive library of land development and demographic/socioeconomic related datasets and GIS layers including Future Land Use, Zoning and Council Districts/Redistricting.
- Assist the public with questions relating to the zoning code, zoning verification, permitting and zoning application processes.
- Schedule, process, notice, and review all zoning related applications and provide professional written recommendations on applications scheduled for public hearings before the Zoning Administrator, Planning Commission (PC), and the Land Use and Zoning Committee (LUZ).
- Provide review for Certificate of Necessities (CON), Right-Of Way and easement closures, and surplus land.
- Process requests for Reasonable Accommodation pursuant to the federal Fair Housing Act and Americans with Disabilities Act.
- Administer zoning overlay districts including Downtown, Mayport, Springfield, San Marco, Riverside-Avondale, and Arlington.
- Provide administrative and technical assistance to the LUZ Committee, Planning Commission, Citizens Planning Advisory Committees (CPACs) and Subdivision Standards and Policy Advisory Committee.

TRANSPORTATION PLANNING

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

STRATEGIES AND GOALS:

- Updating the projects in the Mobility System Plan. The Mobility System Plan is required to be updated every 5 years. The updates identify and prioritize cost feasible, multi-modal transportation infrastructure improvements for pedestrian, bicycle and roadway projects and the related costs. The revision will identify new infrastructure needs and recalculate the Mobility Fees per zone.

STRATEGIES AND GOALS, continued

- Updating the Pedestrian and Bicycle Master Plan, which was adopted by City Council in May 2019, to improve road safety for vulnerable road users (e.g., people who walk, wheelchair, bike, scooter, etc.). The analysis includes preparation of Strategic Neighborhood Action Program for Pedestrians (SNAPP), Targeted Roadway Improvements for Pedestrians (TRIPS) and conducting Lane Elimination Studies. The study update will include the creation of crash maps of priority areas, initiation of a sidewalk inventory, establishing priority neighborhoods based on needs, convening neighborhood walk audits, establishing sidewalk prioritization and recommending sidewalk repairs, replacement and infill that will contribute to the reduction of pedestrian fatalities and serious crashes and the update of project lists and Conceptual Design Plans for future improvements.
- Continue coordinating and supporting bicycle and pedestrian safety along with our local Transportation Planning Organization, the Florida Department of Transportation, the JTA, Duval County Schools and the citizens of Jacksonville.
- Supporting and implementing Resolution 2019-653-A, a resolution supporting the adoption of the City of Jacksonville Complete Streets Policy, to provide safe, convenient, and accessible transportation for all road users (e.g., bike, walk, transit, drive, etc.) through a context sensitive approach. The Division staff supports the Context Sensitive Streets Committee which revises and makes recommendations concerning policies and design standards concerning context sensitive street solutions.

RESILIENCE OFFICE

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

STRATEGIES AND GOALS:

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

STRATEGIES AND GOALS, continued

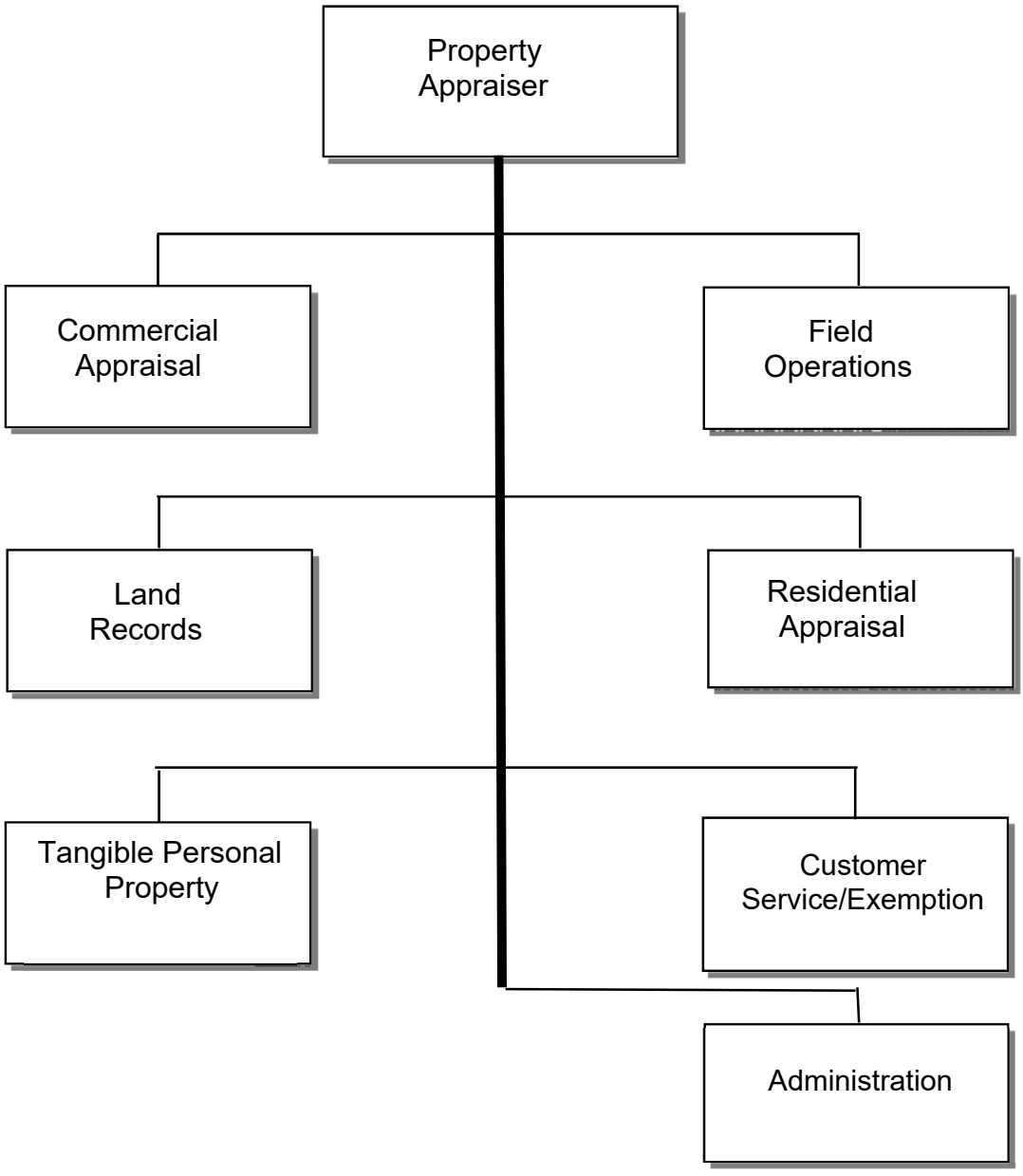
- Expand Jacksonville's tree canopy: The Resilience Office is currently working to procure a consulting team to support the development of a city-wide Urban Forestry Management Plan (UFMP) that will support the Public Works Department, Parks Department, and Tree Commission in efficiently and effectively deploying trees to mitigate extreme heat.
- Strengthen emergency response and evacuation plans: The Resilience Office is currently working with the Emergency Preparedness Division of JFRD to update evacuation zones based on flood data and road network analysis from the city's vulnerability assessment. These teams will also be collaborating on the implementation of a $1M FEMA RCPGP grant to develop emergency standards for heat and freeze events.
- Invest strategically in existing parks to increase stormwater management capacity and reduce urban heat: As part of the Green Infrastructure Program (mentioned in Action 9), the Resilience Office will partner with the Parks Department to determine which parks have the greatest potential to alleviate resilience challenges through the incorporation of green infrastructure.
- Establish and Office of Resilience to facilitate the ongoing implementation of *Resilient Jacksonville:* The Office of Resilience has been created and will be responsible for implementing the actions listed here and continuing the implementation of the remainder of the *Resilient Jacksonville* actions.
- Develop a Climate Action Plan that aligns Jacksonville's resilience goals with actions to promote sustainability: The Resilience Office wrote the grant for and secured funding through the EPA Climate Pollution Reduction Grant, which has allowed the newly appointed sustainability manager to develop a regional greenhouse gas inventory and priority climate action plan.
- Support regional resilience efforts: The Resilience Office is an active member of the Resilience First Coast Collaborative, working to translate the lessons learned from *Resilient Jacksonville* to enhance resilience adoption across the Northeast Florida Region.

PROPERTY APPRAISER

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:
Duval County Charter: Article 10

DEPARTMENT VISION:
To earn the public's trust.

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



DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

ADMINISTRATION

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

STRATEGIES AND GOALS:
- IS refines the AXIA system for appraisers to manage VAB cases.
- PAO employees contributed to JaxCares events, including White Towel Drive and Stuff the Bus.
- Promoted cross-training and succession planning.
- Hosted quarterly all-staff meetings for updates and culture improvements.
- IS monitors systems and provides enhancements.
- Offers educational tools like IAAO and LinkedIn.

COMMERCIAL APPRAISAL

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

STRATEGIES AND GOALS:
- Appraised 42,000+ properties annually.
- Avoided litigation in 9 cases, saving legal fees.
- Efficiently calibrated cost/income models and VAB evidence packages in a resetting market.

FIELD OPERATIONS

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

STRATEGIES AND GOALS:
- Worked 129,735 parcels, including physical inspections, aerial imagery, and CAMA input.
- Completed 92,353 inspections using on-site and aerial imagery.
- Drew 5,957 structures from blueprints.

LAND RECORDS

FUNCTION:
The Land Records Division is responsible for maintaining the inventory of every parcel in Duval

County. This division updates property maps and ownership information by monitoring all recorded documents for changes in ownership status. This includes sales and transfers of ownership. The county's property maps change when the composition of the land changes and the division's cadastralists adjust them accordingly.

STRATEGIES AND GOALS:

- Posted 47,682 ownership transfers.
- Updated records and GIS maps within required timeframes.
- Corrected inconsistencies in aerial photos and maps.

PERSONAL RECORDS

FUNCTION:

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

STRATEGIES AND GOALS:

- Appraised nearly 31,000 accounts for the 2025 tax roll.
- Processed over 12,507 DR-405 returns.
- Completed 109 audits.

RESIDENTIAL

FUNCTION**:**

The Residential Appraisal Division is responsible for valuing all residential real property in Duval County for ad valorem property tax purposes. This includes single-family homes, multifamily properties with up to nine (9) units, mobile homes, residential condominiums, vacant residential land, and agricultural land. Appraisers in this division determine fair market value using standardized mass appraisal methods that reflect current market conditions. These methods consider a variety of factors, including property characteristics, condition, location, and recent sales activity, to ensure assessments are fair, equitable, and in compliance with Florida law.

STRATEGIES AND GOALS:

- Maintain accurate and equitable assessments – continue to apply standardized mass appraisal techniques and market analysis to ensure fair and uniform valuation of all residential properties in compliance with Florida Law.
- Comprehensive valuation coverage – in 2025, the division appraised approximately 322,000 residential parcels, plus an additional 24,000 residential condominium units and over 1,400 agricultural properties, ensuring full coverage of the county's residential property tax base.
- Utilize market data to inform valuations – reviewed nearly 15,000 residential sales, including approximately 1,300 condominium sales, to support accurate, market-reflective assessments across all residential property types.
- Administer agricultural classifications – processed 80 agricultural classification applications in 2025, ensuring proper classification and compliance with statutory requirements.
- Support taxpayer transparency and education – provide clear communication and accessible resources to help property owners understand their assessments and the valuation process.

- Strengthen operational efficiency – Identify opportunities to streamline workflows and improve turnaround times through process improvements, technology enhancements, training, and continued professional development.

RECORDS MANAGEMENT

FUNCTION:
The Records Management Division, also referred to as the Customer Service/Exemptions Compliance Division, serves as the primary point of contact for customers seeking assistance from the Property Appraiser's Office. This division is responsible for processing exemption applications, determining exemption eligibility and conducting outreach to property owners who may qualify for homestead and other exemptions. Team members from the Customer Service/Exemptions Compliance Division assist customers by explaining the tax roll and related documents. They also represent the Property Appraiser's Office at community workshops, where they inform residents of applicable laws, filing requirements, and available services.

STRATEGIES AND GOALS:
- Managed 207,000 Homestead Exemptions and 7,300 Senior Additional Exemptions.
- Processed 25,000 new applications.
- Assisted over 49,000 customers.
- Conducted 350 audits to ensure non-profit exemption compliance.

PUBLIC DEFENDER'S

STATE AGENCY - FLORIDA STATUTE AND CHARTER SECTION:
Public Defender for the Fourth Judicial Circuit of Florida
Florida Statute: Chapter 27 Part III
Duval County Charter: Article 12 Sections 12.08

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

General Fund Operating fund 00111
Per Florida statute 29.008, the County is responsible for providing facilities, maintenance, utilities, security, and communications to the Public Defender's.

Recording Fees Technology fund 15203
Florida statute 28.24 (12) (e) (1) established a $2 fee for each page recorded by the Clerk into the Official Record to fund the technology costs for the Courts, State Attorney, and Public Defender.

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

STATE AGENCY VISION:
The Office of the Public Defender for the Fourth Judicial Circuit of Florida provides each and every client the quality representation she or he deserves. By combining extensive experience with thorough research and collaboration, we consistently achieve positive results for our clients.

STATE AGENCY MISSION:
A public defender's mission is to provide zealous, client-centered legal representation, ensuring their constitutional rights, including the right to counsel, are protected. They serve as a vital component of the criminal justice system, advocating for social justice and systemic change by offering quality, compassionate defense services to those who cannot afford a lawyer.

AGENCY FUNCTIONS, STRATEGIES AND GOALS:
The Office of the Public Defender for the Fourth Judicial Circuit is a Constitutional office of the State of Florida and provides client services to the Duval, Clay, and Nassau County court systems. The Duval County office is the largest of the three offices and houses the administrative offices and other essential support services for all three counties.

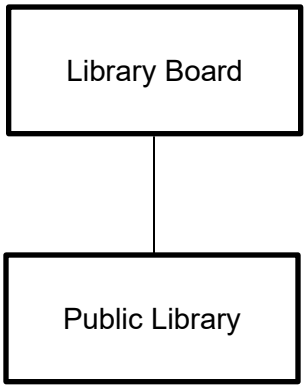
The primary task of the office is to represent indigents who are charged with crimes (felonies and misdemeanors), criminal traffic violations, criminal contempt of court, and municipal ordinance violations. The office also represents individuals who are subject to civil commitment proceedings due to mental illness (Bake Act), and civil commitment proceedings due to the prior conviction of certain criminal sex offenses (Jimmy Ryce Act).

PUBLIC LIBRARY

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:
Municipal Code: Chapter 90 and Chapter 662

DEPARTMENT VISION:
Start Here. Go Anywhere!

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



DEPARTMENTAL FUNCTION, STRATEGIES AND GOALS:

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

- Increased the number of total active cardholders from Duval from 208,111 to 213,451 (+3%).
- Increased number of new card registrations from 34,563 to 44,032 (+27%).
- Increased self-service borrowing from a monthly average from 62% to 80% (a 29% increase).
- Continued efforts to inspire lifelong reading and learning through successfully offering onsite, outreach and virtual learning opportunities including adult basic education classes and formal author talks. Offered more than 7,700 programs to Duval County residents.
- Partnered with the Office of the Mayor, Kids Hope Alliance, the Library Foundation of Jacksonville and a variety of external partners to host and deliver programs and events in support of Mayor Deegan's River City Readers program. This included the launch of the Bookmobile service and the continuation of the JaxKid's Book Club to deliver a set of books to more than 9,000 four-year olds in Duval County pre-kindergarten programs, the City's Annual Celebration of Reading, the Summer Reading & Learning Program and Jax Book Fest.
- Provided nearly 15,000 DCPS and KIPP students with access to books, eBooks, public technology and other learning-focused-services via the School Student Card program.
- Completed year 2 of the $1 million grant from Mellon Foundation to expand and further develop the Library's African American History collection and enhance the community-focused Memory Lab service that enables cardholders to digitize a wide variety of analog materials (like photos, films, slide, VHS tapes, audio recordings, etc.) at no charge.
- Completed the implementation of the RFID-based system to enhance logistics, efficiency and customer self-service.

STRATEGIES AND GOALS:

- FY26: Provide customer-centered experiences. This will be accomplished by:
  - Continuing promotional content creation plan to increase active borrowers.
  - Designing and implementing customer-driven acquisition plan.
  - Increasing new cardholder count by targeting specific customer segments.
  - Planning and implementing the Brentwood Branch renovation (old Brentwood Elementary School).
  - Completing the design and bid documents for the New Berlin Road / Oceanway branch.
  - Developing a conceptual plan to reallocate space at the Main Library.
  - Developing a plan to replace the Library's public technology management system, focusing on self-service and improved experience.
  - Expanding the Library's Outreach Program (including Books by Mail, Bookmobile, and other offsite services) to customers who are unable to visit the library locations.

- FY26: Collaboratively impact the community. This will be accomplished by:
  - Expand support of reading-related programs including Mayor Deegan's City-wide River City Readers through initiatives like Lit Chats, Jax Book Fest and Celebrate Reading Week.
  - Working with community groups to host and organize the DCAZ, Jax Pop Con, Beaches Comic Fest and Jax by Jax.
  - Implement plan for collaborative community initiatives such as the Veterans Museum's oral history project, Art Walk gallery exhibits with the Jax Art Guild, The Artists Collaborative and the DCPS Scholastic Art program.
  - Creating a plan for inreach options that deliver new audiences to the Library.

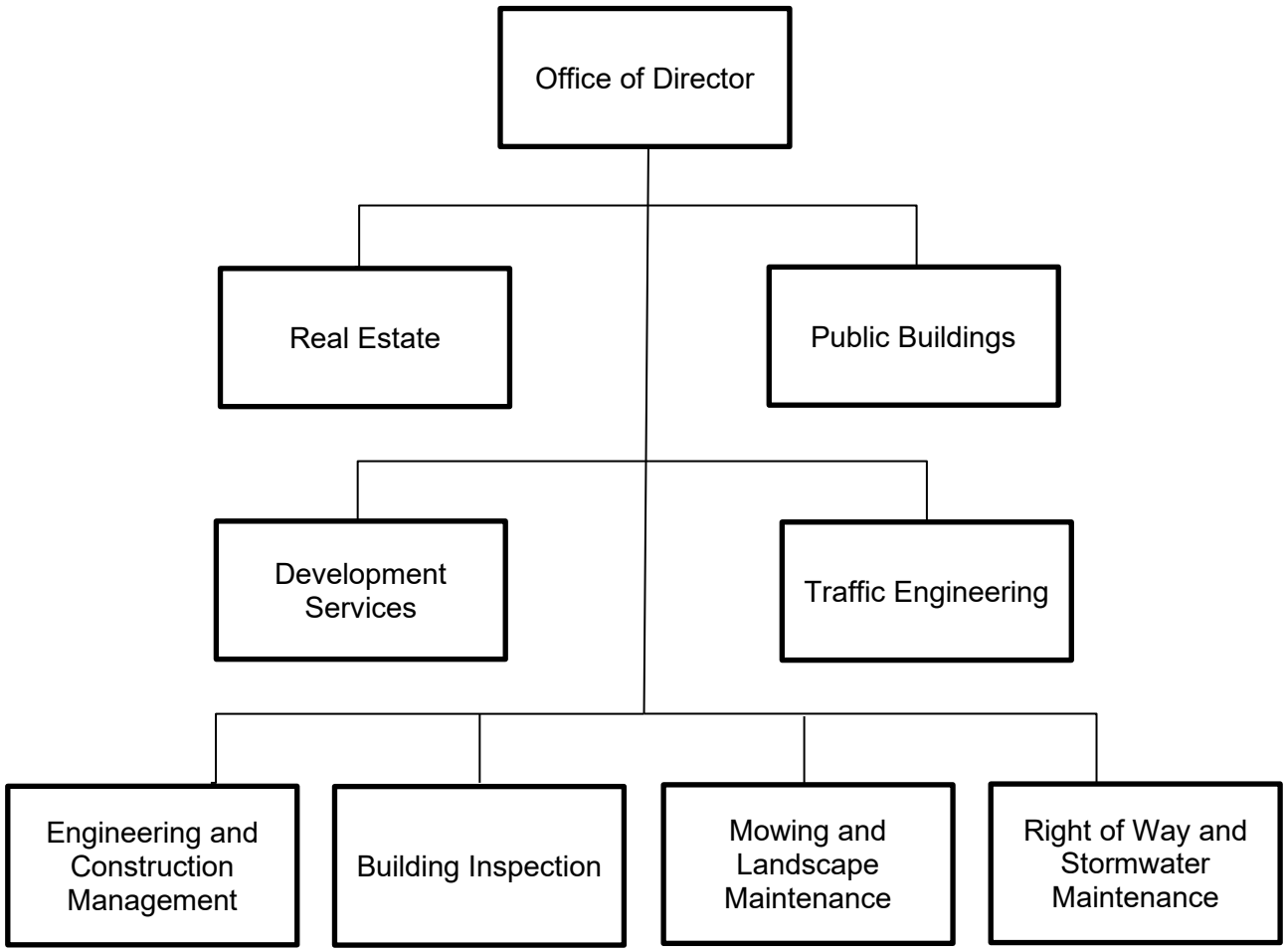
- FY26: Grow organizational capacity. This will be accomplished by:
  - Developing policies and procedures that increase the value of and lower public's barriers to services.
  - Building-out volunteer programs to enhance the public's support library services
  - Creating and implementing a standards-based data analytics strategy to enhance efficiency and effectiveness.
  - Developing plan for ongoing deferred maintenance of library facilities.
  - Implementing a cost reduction program using Lean Management approaches.
  - Increasing grant and gift funds received by creating enhanced programs for selecting, stewarding and promoting such efforts.

PUBLIC WORKS

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:
Municipal Code: Chapters 30 and 32

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

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



DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

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

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

OFFICE OF THE DIRECTOR

FUNCTION:

Chapter 32 Part 1

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

STRATEGIES AND GOALS:

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

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

ENGINEERING AND CONSTRUCTION MANAGEMENT

FUNCTION:

Chapter 32 Part 2

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

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

STRATEGIES AND GOALS:

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

MOWING AND LANDSCAPE MAINTENANCE

FUNCTION:
Chapter 32 Part 8
The Mowing and Landscape Maintenance Division provides citizens and neighborhoods with aesthetically pleasing and safe public green spaces, striving to do so to the point of being recognized as a quality-of-life provider to the city. The Division maintains grass, trees, and other vegetation on all city rights of way, public buildings, retention ponds, park grounds, and other city-owned properties. The Division also manages vegetative abatement on private properties in coordination with Municipal Code Compliance. Types of work include the following:

- Trim trees on or overhanging city property.
- Manage vegetative spray program.
- Remove dead trees and grind stumps.
- Install and repair irrigation lines.
- Investigate and address sight obstructions caused by vegetation.
- Manage the Tree-Planting Program.
- Maintain grass on R/W, Parks, and Public Buildings.

PUBLIC BUILDINGS

FUNCTION:
Chapter 32 Part 5
The Public Buildings Division provides security, custodial and maintenance services for all city-owned public buildings. The Division maintains all the HVAC, plumbing, electrical, roof work, and other required maintenance/repairs for approximately 800 buildings and structures totaling over eight million square feet. Notable public buildings include City Hall at St. James, Ed Ball Building, Ed Austin Building, Jake Godbold Building, Duval County Courthouse Complex, Pre-Trial Detention Center, and the Police Memorial Building. The Division also manages payment for utilities for all City facilities, parks, and rights-of-way (excluding streetlights and signals).

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

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

REAL ESTATE

FUNCTION:
Chapter 32 Part 4
The Real Estate Division efficiently processes real estate related legislation and effectively conducts investigations at the request of citizens, the City Council, the Office of the Mayor, or other city Departments. The Division maintains a current inventory of all city-owned property and is responsible for the following:

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

STRATEGIES AND GOALS:

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

RIGHT-OF-WAY AND STORMWATER MAINTENANCE

FUNCTION:
Chapter 32 Part 3
The Right-of-way and Stormwater Maintenance Division is responsible for the maintenance of 1,187 miles of roadside and outfall drainage ditches and 3,804 miles of paved roadway, including sidewalk and curb and gutter where present. The Division also maintains the 1,484 miles of piped stormwater system present throughout the city and 10 stormwater pump stations. Additionally, the Division is repairing and replacing damaged sidewalks at an accelerated pace from previous years, including the historic areas that have more maintenance-intensive paver sidewalks. The Division continues to provide proactive stormwater services through the continued efforts of the Stormwater Action Team.

STRATEGIES AND GOALS:

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

TRAFFIC ENGINEERING

FUNCTION:
Chapter 32 Part 9
The Traffic Engineering Division produces, installs, maintains, engineers, and regulates street markings, signals, and other traffic control devices on city-owned roadways. The Division also maintains 1,202 traffic signals…766 of these signals on state/federal arterial roads.
FDOT compensates the city.
Types of work include the following:

- Complete warrant studies for signals, stop signs and crosswalks.
- Reviews traffic crash data, completes safety studies and implements roadway improvements.
- Process requests for block parties and special event road closures.
- Work with JSO and DCPS on creation and regulation of school zones.
- Create and install roadside memorial markers.
- Assist with implementation of Intelligent Transportation System (ITS).
- Assist with traffic calming requests.
- Reviews and approves private development traffic studies and roadway plans.

STRATEGIES AND GOALS:

- Continue to provide timely maintenance of all traffic signals in the City of Jacksonville.
- Provide the services necessary to facilitate the efficient flow of traffic.

STRATEGIES AND GOALS, continued

- Actively engaged in reviewing and approving Maintenance of Traffic (MOT) and roadway detours to ensure reduced risk to motorists, bicyclists, and pedestrians as well as maintenance personnel.

BUILDING INSPECTION

FUNCTION:
Chapter 30 Part 6
The Building Inspection fund accounts for the finances of the Building Inspection Division within the Planning and Development Department, and to a lesser degree, the finances of the Fire Plans Review section of the Jacksonville Fire and Rescue Department. The Building Inspection Division is responsible for ensuring that existing and future developments and construction comply with the Florida Building Code and local ordinances. The Division's primary roles are to ensure the safety of buildings and related landscapes by performing inspections and enforcing building, electrical, plumbing, mechanical, and other related City codes. In addition, the Division performs reviews of various permit applications and plans examination.

DEVELOPMENT SERVICES

FUNCTION:
Chapter 30 Part 5
The Development Services Division encompasses various activities involved in regulating local land development. The major activities include the Review Group, Zoning Counter, Floodplain management, Landscape code, and the Addressing Office. The Review Group receives and provides site development plan review and inspection services for subdivisions, commercial developments, roadway and drainage projects, issues and inspects right-of-way permits, and is responsible for flood plain determination. In addition, the Division performs plan review and inspections, and issues permits for tree removal and site clearing. The Zoning Counter ensures applicants apply for allowable uses of the property and accepts applications for zoning variances, administrative deviations and other waivers. The Zoning Counter also processes Certificates of Use. The Addressing Office takes the lead role in coordinating 9-1-1 emergency addressing, issues new addresses, and adds them to the City's GIS system.

STRATEGIES AND GOALS:

- The Development Services Division reviews all building permits for compliance with local zoning, landscape, floodplain, right-of-way, and drainage regulations.
- Provide plan reviews of over 1,000 site development plans, including utility projects, subdivisions, sketch plan review, and roadway/drainage projects, within 30 business days.
- Review and process all preliminary plats and mylars.
- Provide inspection services for all new infrastructure to be accepted by the city for maintenance, including but not limited to streets, drainage structures, sidewalks, and driveways
- Issue and inspect 5,000 right-of-way permits each year.
- Maintain and enforce the Floodplain Ordinance, Chapter 652 of the City's Municipal Code
- Coordinate the City's annual FEMA audit which is conducted to ensure compliance with FEMA floodplain regulations.
- Review, process, and issue over 1,100 elevation certificates each year.
- Manage and ensure compliance with the City's Land Development Procedures Manual and the City Standard Details & Specifications, including all edits and re-writes.
- Provide support to the Subdivision Standards Policy Advisory Committee, including attending all meetings and implementing changes approved by the committee.
- Maintain and curate the flowing document libraries: the City's Floodplain Repository; all Hold Harmless and Indemnity Agreements for non-city-standard material in the right-of-way, Acceptance Packages for Infrastructure.

STRATEGIES AND GOALS, continued

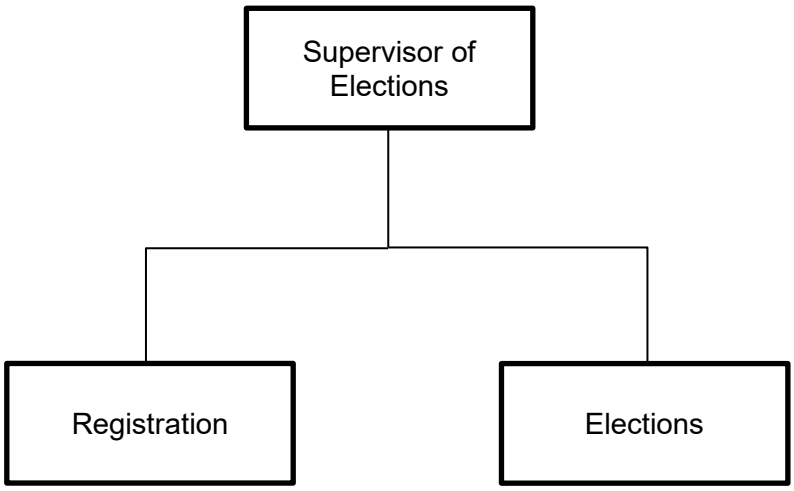
- Process, issue, and inspect all site work permits for land clearing and grading, including tree removal, ensuring compliance with the Tree/Landscape Ordinance, Part XII of the City's zoning code.
- Investigate complaint-based calls through MyJax, including drainage complaints, illegal tree removal, objects in the right-of-way. Investigations to include foll-up enforcement until full resolution is reached.
- Create and assign 20,000 addresses each year.
- Staff the Chairman position of the 911 Committee.
- Migrate civil plan review from JaxCivilPlans to JaxEpics, creating a seamless transition between horizontal site development to building permit.
- Implement project stream mapping initiatives to improve efficiencies in the above processes with emphasis on civil permit and plat review times.
- Expand inspection team to include PUD inspections.

SUPERVISOR OF ELECTIONS

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:
Duval County Charter: Article 9

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

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



DIVISIONAL FUNCTION, STRATEGIES AND GOALS:

ELECTIONS

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

STRATEGIES AND GOALS:

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

REGISTRATION

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

STRATEGIES AND GOALS:

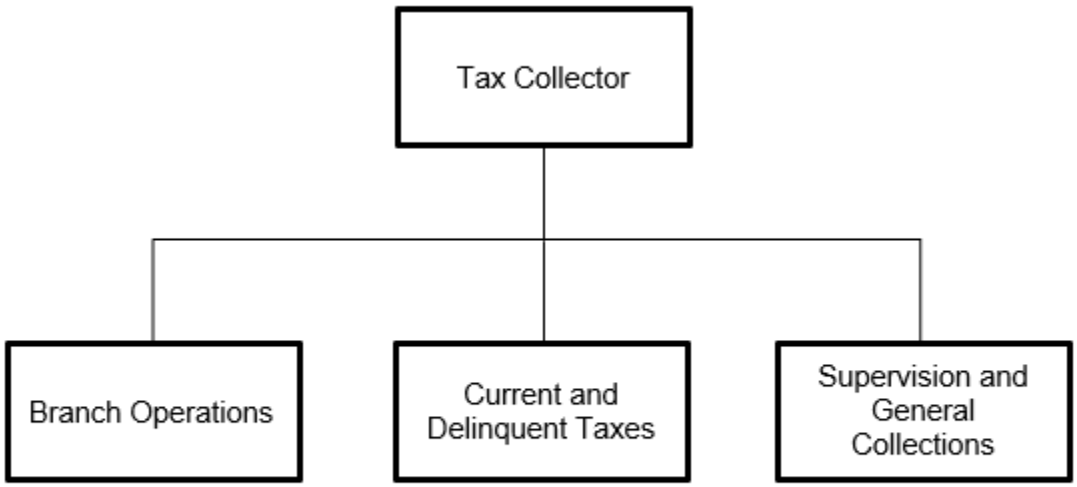
- Conduct student voter registration drives in all public and private schools.
- Conduct an audit of voter registration rolls to remove any ineligible voters.
- Update all poll worker teaching materials.

TAX COLLECTOR

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:
Duval County Charter: Article 11
Municipal Code: Chapter 40

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

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



DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

BRANCH OPERATIONS

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

FUNCTION, cont.

- The Division collects or processes more than 100 types of transactions including issuance of driver licenses, driving tests, vehicle and vessel registrations and tags, title issuance and transfers, tax payments, payments for fines, hunting and fishing licenses, concealed weapons permit, and Florida birth certificates.

- Transactions can be processed or paid at any of the nine branch locations. Most employees are cross trained to handle the myriad of transactions and once trained are difficult to replace.

CURRENT AND DELINQUENT TAXES

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

- In FY 26, the Division anticipates collecting approximately $2 billion in property taxes and more than $7 million in local business tax receipts.

SUPERVISION AND GENERAL COLLECTIONS

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

- During FY 26, the Duval County Tax Collector's office anticipates collecting and distributing more than $3.3 billion for various taxing authorities, including the City of Jacksonville and the Duval County School Board.

TECHNOLOGY SOLUTIONS

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:
Municipal Code: Chapter 35

DEPARTMENT VISION:
To become the service provider of choice for the City of Jacksonville and beyond.

DEPARTMENT MISSION:
To use technology solutions to drive significant value to the City of Jacksonville and its business partners.

Technology Solutions

DEPARTMENTAL FUNCTION, STRATEGIES AND GOALS:

Strategy is to focus on Mayor Deegan's six priorities.

- Arts, Culture and Entertainment: Upgrade and re-brand of Jacksonville.gov and other public facing City websites: Re-write and migrate existing webpages to the latest technology while continuing to improve the user experience.
- Economy: With permitting at the core, we will continue to drive people, process and technology efficiencies by moving all necessary permitting functions to JAXEPICS.
- Military & Veterans Affairs: Identifying technology that better supports those who gave so much to protect our country and our city.
- Health: Providing enabling technology (business intelligence and GIS) to better coordinate care across providers while improving access and outcomes.
- Infrastructure: Using business intelligence dashboards and GIS maps to provide transparency in infrastructure investments including better streets and sidewalks, septic tank removal, stormwater drainage systems, bulkheads, tree planting, parks, trails, and more.
- Public Safety: Continuing to deploy enabling resource technologies that support building safer neighborhoods.

Public Safety improvements:

- Assess, Improve & Refresh Radio Coverage: Ensure public safety has optimal, high availability redundant coverage throughout the county.
- First Coast Radio System Interoperability Upgrades: Ensure timely, informed decisions can be made during a time of regional crisis in order to save lives, keep first responders safe and bring an incident to a rapid close.

Economic Development

- 1Cloud: Enhance and continue to implement a best practice integrated approach to enterprise resource planning supporting all the critical processes throughout the city.
- MyJax/630-CITY Upgrade: Advance overall end-to-end customer experience that includes multi-channel services and built-in artificial intelligence workforce management services that support 311 non-emergency calls.

904LEAN

- Continuing to drive efficiencies through training an army of greenbelts. Savings to date 250,000 hours.

Transparency

- Business Intelligence & AI: Deploying tools to enable data-driven decision-making, improve efficiencies and enabling faster decision-making, allowing COJ employees to focus on more important tasks.

CITY PROFILE

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

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

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

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

Jacksonville is a premier multi-sports destination with venues like the EverBank Stadium (home of the NFL's Jacksonville Jaguars, annual Florida vs. Georgia Game and the TaxSlayer Bowl with a standard capacity of 67,000 seats and a variety of amenities including 89 suites, 20 cabanas, and 2 swimming pools), the award-winning 10,000-seat 121 Financial Ballpark, the state-of-the-art VyStar Veterans Memorial Arena with seating up to 15,000, the Performing Arts Center with three theaters ranging from 600 seats to 3,000 seats, the Prime F. Osborn III Convention Center with 78,000 square feet of exhibit space, and an abundance of other superb sports and recreational facilities. The City annually hosts the Florida-Georgia Football Game and is home to the Professional Golfers' Association Tour and the Association of Tennis Professionals. The area is known for its 50-plus golf courses and the City hosted Super Bowl XXXIX in 2005. The City also boasts eight professional sports franchises: the National Football League's Jacksonville Jaguars, Major League Baseball's Triple-A Miami Marlin's affiliate Jacksonville Jumbo Shrimp, the East Coast Hockey League's Jacksonville Icemen, the Indoor Football League's Jacksonville Sharks, the Basketball League's Jacksonville 95ers, the newly formed Upshot Women's Basketball League's (also headquartered in Jacksonville) Jacksonville Wave, as well as the Major League Soccer Next's Jacksonville Armada and United Soccer League's (Women) Sporting JAX.

HISTORY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Jacksonville is home to four Fortune 500® company headquarters: GuideWell, CSX, Fidelity National Financial, Inc. and Fidelity National Information Services, Inc. GuideWell, ranked 136, is a mutual insurance holding company and parent of health insurer Florida Blue. CSX, ranked 301, provides rail-based transportation services in North America. Fidelity National Financial, Inc. (FNF), currently ranked number 313, is a leading provider of title insurance, specialty insurance and claims management services. Fidelity National Information Services, Inc. (FIS), ranked number 402, is one of the world's largest payments and processing businesses.

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

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

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

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

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

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

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

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

FORM OF GOVERNMENT

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

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

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

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

FACT SHEET

Duval County Population	1,062,145
City Area	840.1 square miles
Internet Home Page Address	https://www.jacksonville.gov/

	Budget Comparisons		
	FY 23-24	FY 24-25	FY 25-26
General Fund Budget	$1,918,878,861	$2,069,543,712	$2,217,243,683
Net General Fund Budget (Net of Transfers)	$1,297,297,483	$1,411,253,568	$1,566,211,221
Total City Budget	$3,978,157,148	$4,540,838,976	$4,995,498,352
Total Net City Budget (Includes Misc Federal Programs)	$2,852,613,942	$3,173,611,360	$3,516,195,862
Ad Valorem Taxes (GSD)	$1,067,516,947	$1,142,410,656	$1,218,836,099
City Employees			
Other	3,722	3,794	3,768
Correction Officers	751	746	724
Fire and Rescue	1,786	1,780	1,806
Police Officers	1,835	1,875	1,920
Total Number of City Employees	8,094	8,195	8,218
Millage Rate			
General Government Operations	11.3169	11.3169	11.1919
Debt Service	0.0	0.0	0.0
Total	11.3169	11.3169	11.1919

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 9/23/5 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)

FY25-26 Budget Highlights

CITY'S FISCAL OUTLOOK

- General Fund Budget: $2 billion
- FY26 Capital Improvement Plan: $684 million
- 2026-2030 Capital Improvement Plan: $1.7 billion
- Top Tier AA+ Rating from Fitch

INFRASTRUCTURE

- $51 million for roadway surfacing, sidewalk repair and new construction, intersection improvements
- $2.6 million for improvements to city-owned buildings
- $500,000 for new trash and recycling bins
- $9.2 million for septic tank removal
- $20.4 million for drainage projects
- $1.25 million for resilience infrastructure improvements

HEALTH

- Millions for health programs
  - Healthlink Jax telehealth, eldercare food insecurity, JaxCare Connect safety net care, 988 call center, infant mortality
- $56 million for UF Health care for vulnerable citizens
- $500,000 for ER social workers

ARTS, CULTURE, & ENTERTAINMENT

- $7 million for Cultural Council grants

COMMUNITY OUTREACH

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

CITY COUNCIL INITIATIVES

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

PUBLIC SAFETY

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

ECONOMIC DEVELOPMENT

- $2.5 million for city's final share of raising powerlines near JAXPORT
- $46.8 million in previous Downtown Investment Authority commitments
- $18.1 million in previous Office of Economic Development commitments

YOUTH, LITERACY, & HIGHER EDUCATION

- $1.4 million in library renovations
- $52.4 million in Kids Hope Alliance program funding
- $250,000 for program supporting military children

PARKS & RECREATION

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

HOUSING & HOMELESSNESS

- Millions in affordable housing and homelessness programs
  - Local capital stack fund
  - Shelter bed expansion, outreach team, mental health and chronic homeless offenders, Urban Rest Stop







FUTURE FISCAL CHALLENGES AND RESOLUTIONS

Personnel Costs

Health Care Costs:

Rising health care costs continue to be an inflationary concern. The City recognizes that competitive health care benefits continue to be a driver of employee satisfaction and retention, which has underpinned the executive decision by multiple administrations to not increase costs to our valued City employees since 2015. During FY 26, the City will implement a comprehensive approach to address the rising cost of healthcare while mitigating the impact on its valued City employees, which will include plan design changes, followed by modest increases in premium costs borne by City employees, and best practice initiatives to promote a culture of health and wellness.

Collective Bargaining:

Fiscal year 2023-2024 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements have been reached with IAFF and FOP, covering all first responders from October 1, 2024 to October 1, 2027. The new contracts include large first year raises that make Jacksonville very competitive in starting salaries as compared to our peer agencies. The City also agreed to join the Florida Retirement System (FRS) for both FOP and IAFF members in 2027. After closing the City sponsored defined benefit pension in 2017, Jacksonville has been restricted in hiring by the lack of an attractive defined benefit pension retirement option. The implementation of FRS will once again provide Jacksonville with a defined benefit retirement choice further enhancing the City's ability to recruit and retain public safety personnel. Successor agreements for the non-public safety unions, covering October 1, 2025 to September 30, 2028, have been submitted to City Council for approval.

Competitive Hiring Environment Strategies:

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

Capital Improvements and Maintenance

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

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

Review of Previously Authorized Projects:

During the last two years of the prior administration the CIP debt funding increased from $176 million in FY21 to $381 million in FY22 and to $440 million in FY23. Given the significant increases in debt authorizations, competition for construction work and increased construction costs, coupled with the recent implementation of a new accounting system, the current administration performed a detailed review of previously authorized projects. Based on that review, projects totaling $70,499,580 were removed from the 5-year plan in FY 25. The fifth year of the CIP plan, FY 30, has been left blank to continue the efforts of reducing debt in the CIP.

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

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

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

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

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

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

Financial Health
Following the Global Financial Crisis in the late 2000's, the U.S. economy has rebounded and seen continued and steady growth and the City of Jacksonville's local economy has benefitted accordingly. With twelve consecutive years of growth in General Fund and Property Tax revenues, the City has been able to recover from the recession and make many much-needed investments. Economic cycles, however, do not always have an upward trajectory – and this period of growth is one of the longest on record. The City is seeing softening in recent years of elevated property tax growth stemming primarily from commercial office vacancy rates and higher insurance costs driving valuations down; the growth noted in the fiscal year 2024-2025 and fiscal year 2025-2026 budget is reflective of normal levels of growth. While we continue to

experience growth in revenues, an economic downturn at some point is inevitable and the City recognizes that it must be prepared to withstand its eventuality.

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

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

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

Continuous Improvement Initiative:
In the first year of her term (FY 24), the Deegan administration embarked on a pilot project to address delays in the permitting process that were widely discussed as an issue the City needed to tackle. Given the tremendous efficiency opportunities this single pilot project yielded, the Deegan administration recognized the prospect of creating a culture of process improvement to drive out waste and inefficiency throughout the entire government operation. With the assistance of private enterprise experts in process improvement, the Deegan administration launched a Greenbelt training program (904LEAN) with modest goals of certifying 200 employees and eliminating 250,000 hours of waste by September 30, 2025.

As of September 30, 2025, 243 employees have earned White Belt certifications, 88 have advanced to Green Belt, and 2 have achieved Master Black Belt status and the City has eliminated more than 303,862 hours of process waste, driven by key improvements such as the citywide adoption of electronic signatures, enhanced first review turnaround times for residential and nonresidential permits, and streamlined Certificate of Use and Special Event Permitting processes through technology and cross-department collaboration.—empowering teams citywide to identify and eliminate waste.

Looking ahead to FY26, the 904LEAN program will focus on expanding impact through targeted Green Belt training in at least three departments, certifying 100 additional Green Belts, and achieving 500,000 hours of waste elimination. Upcoming Lean initiatives will concentrate on improving the Civil Review Process, Contract Life Cycle Management, and MyJax customer service workflows—continuing to strengthen efficiency, transparency, and service delivery for Jacksonville residents.

Annual Fee Review:
The City's municipal code section 106.112, created by City Council during FY10, requires an annual review of certain fees imposed by various City departments. The review determines what percent of the actual cost for providing the related service the fee covers. Fees found to cover less than 85% of the actual cost to the City "shall" be increased by "the greater amount of one-third of the difference between the existing fee and actual cost to the City of providing the service or the amount of the increase from the previous year resulting from the preceding calculation". This required review of fees has not been performed since 2016. Since that time, costs have increased significantly while the revenue to cover those costs has remained unchanged. To put this into perspective, the CPI from August 2016 compared to August 2025 has increased 34.25%. Beginning in FY 26, this fee review will be performed annually as required by code.

Climate Change and Resilience
Jacksonville requires a holistic approach to resilience planning that considers the impacts of hurricanes, extreme heat, and the increase in the frequency and intensity of rainfall events. The City has undergone an extensive resilience planning process, which produced a detailed vulnerability assessment and evaluated future growth and risk scenarios. In October 2023, the City released Resilient Jacksonville, a visionary 50-year strategy to guide resilience actions and investments. The work to develop a comprehensive resilience strategy for Jacksonville builds on many recent efforts in the wake of hurricanes Matthew and Irma,

including the 2020 Local Mitigation Strategy, Storm Resiliency & Infrastructure Development Review Committee, and Adaptation Action Area Workgroup. Since the release of Resilient Jacksonville, the City has been committed to implementation of the strategy, with 38 of the 45 actions currently underway.

Resiliency Office:
In FY21, the City created a Resilience Office and a Chief Resilience Officer within the Planning and Development Department. In FY23, the City expanded the Resilience Office – adding three full-time positions to advance the implementation of the Resilient Jacksonville strategy. Over the last four years, the Resilience Office has secured over $42 million in state and federal grant funding to support critical resilience projects in the city.

Capital Improvement Plan (CIP):
The City's FY 26 – FY 30 5-year capital improvement plan contains a total of $3.75 million, $1.25 million each fiscal year from FY 26 through FY 28, for resilience infrastructure improvements. Over $31 million was approved in prior years for resilience infrastructure improvements.

THE ANNUAL BUDGET

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

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

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

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

BUDGETARY ENTITY

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

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

FINANCIAL POLICIES

Budgetary Policies

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

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

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

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

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

As adopted by the City Council, the annual budget is in the form of an ordinance which contains estimated revenue and other financial sources, any revenue restrictions, special provisions which apply to miscellaneous appropriations and departmental capital outlay, authorizations of full-time positions and temporary employee hours, and any amendments to the ordinance code that may be related to the budget. Incorporated as integral parts of the annual budget ordinance 2025-504-E, are the following schedules that specify the City's budget:

Budgeted Revenues, Expenditures and Reserves Summary
FY 2026 - 2030 Capital Improvement Plan
FY 2026 – 2030 IT System Development Project Plan
Schedule of Public Service Grants
Schedule of Federal Public Service Grants
Schedule of Appropriations by Division

Grant Schedules:

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

General Fund Revenue and Expenditure Projections (FY26–30) – Information Only

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

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

Capital Improvement Plan

The City's Capital Improvement Plan is submitted as separate legislation (2025-505-E) that travels with the annual budget legislation (2025-504-E) through Council and Council committees. Section 122.603 of the municipal code requires the Finance department to meet with all departments to begin the Capital Improvement Plan process no later than January 15 of each year. The Capital Improvement Plan is designed to promote long-range operating financial planning and provide for capital projects to be carried out in accordance with predetermined priorities of need and affordability. The Plan includes the project's estimated cost and its funding source. The Capital Improvement Plan must be adopted concurrently with the annual budget prior to the commencement of the fiscal year (October 1st). In addition, section 106.109 of the City's Municipal Code provides that the Five-Year Capital Improvement Plan must be financially feasible and provide not only the funding source and capital costs of each project but also the funding source and amount of funding that will be required for the anticipated post-construction operational costs of each project. The operating budget impact for each project, including any required increases to the full-time position cap, can be found on the project sheet located on the City's website. In addition to debt-financed improvements, the city uses a portion of its annual operating revenues to fund pay-as-you-go capital improvements. Section 106.106 (c) provides a goal of utilizing the equivalent of one mill ($1 per $1,000 of assessed value) of property tax revenues for the funding of capital improvements.

Quarterly Reporting

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

Budgetary Position Control

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

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

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

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

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

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

Among other things, the debt management policy provides guidelines about whether to issue fixed- or variable-rate debt, how much variable rate debt may be outstanding at any one time, when projects should be financed, what debt service coverage levels are required, which types of bond structures may be utilized, call provisions, and methods of sale (competitive vs. negotiated). Other aspects discussed in the policy include diversification of the debt portfolio, use of sinking fund reserves, and use of bond insurance, selection of underwriters, and parameters used for determining whether to refinance debt.

The Debt Management Policy also establishes parameters for the management of interest rate swap transactions. Specific guidelines within the policy include maximum notional amount, maximum term and

guidance regarding the utilization of hedges, including swaps, caps, options and collars. The interest rate swap discussion includes the appropriateness and guidelines for managing floating-to-fixed, fixed-to-floating and basis swaps. Prior to entering into an interest rate swap agreement, the City must evaluate various risks and put in place provisions to minimize the exposure to any such risks.

Finally, the municipal code details seven measurements the City should monitor as the issuance of additional bonds is considered: 1) overall net debt to the estimated market value, 2) debt per capita, 3) general fund debt service as a percentage of general fund revenues, 4) general fund debt service as a percentage of general fund expenditures, 5) percentage of principal paydown within ten years for general fund debt, 6) percentage of principal paydown within ten years of all City debt, and 7) unassigned general fund balance as a percentage of general fund revenues. These measurements, which have targets and minimums or maximums, are set to ensure the City is mindful of the effect debt issuance has on the way rating agencies and investors view the City's creditworthiness. Furthermore, the City's Finance Department is required to prepare a Debt Affordability Study each year. This annual update of the Debt Affordability Study allows the City to continually evaluate its fiscal health and credit quality which provides an effective debt management tool for policymakers. It summarizes the City's current debt outstanding, compares the City's current position to relevant industry standards and similarly-sized and rated cities and counties, and outlines the possible impacts of future borrowing on the City's credit position.

Reserve Policy

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

Investment Policy

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

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

Pension Funding

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

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

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

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

CONFORMITY WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES

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

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

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

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

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

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

Governmental Funds
These funds report transactions related to resources received and used for those services traditionally provided by city/county government. The City’s only, non-all-years governmental fund which represents more than 40% of revenues or appropriated expenditures, is the General Fund Operating fund.

General Fund
General Funds are the general operating funds of the City. They are used to account for all financial resources except those required to be accounted for in another funds.

General Funds includes the following funds: General Fund Operating fund, Mosquito Control State 1, Special Events, Emergency Reserve, Multiyear Programs and Initiatives, Journey Forward, Property Appraiser, Clerk of the Court, and Tax Collector.

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

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

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

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

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

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

MAJOR CITY REVENUES

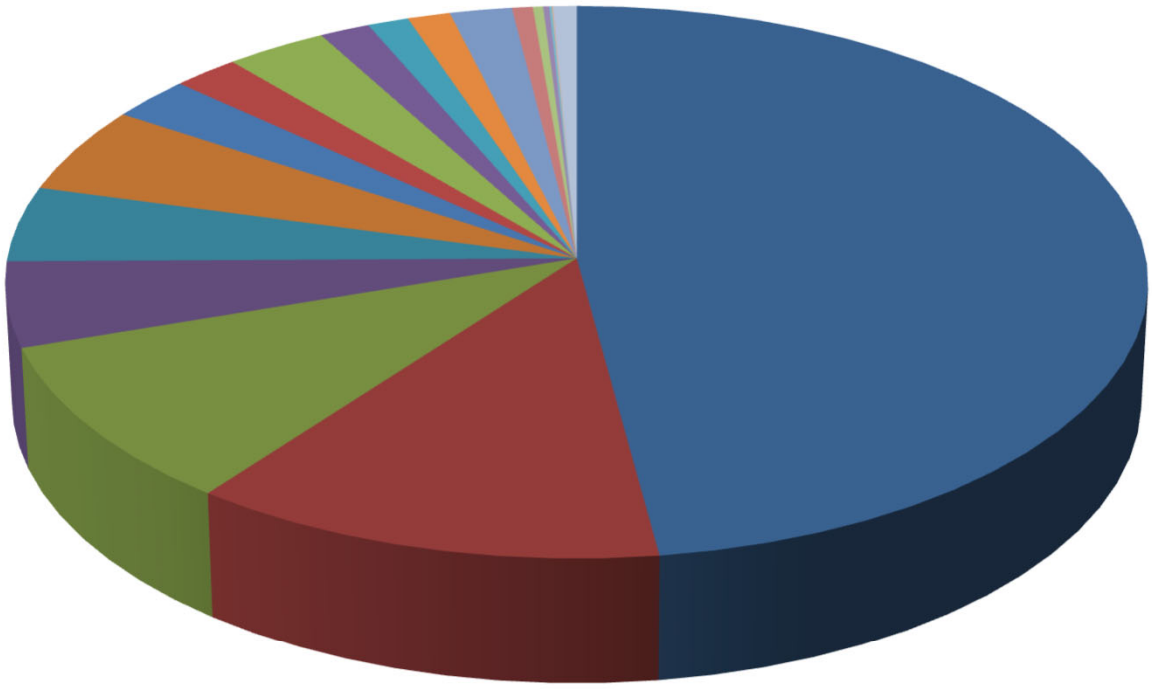
The City of Jacksonville has multiple revenue sources to fund the City of Jacksonville's services. The methods used to project those revenues include historical trends of ten years or more, estimates from the State of Florida for revenues it collects and disburses, and analyzing the current and expected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

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

	$2,545,749,003	100.00%
Category	FY26 Approved	Percent of Total
Ad Valorem Taxes	1,218,836,099	47.88%
Local Option Sales Tax	316,329,272	12.43%
State Shared Revenue	242,804,385	9.54%
Charges for Services	126,976,644	4.99%
Utility Service Tax	112,158,879	4.41%
Solid Waste / Stormwater User Fees	128,178,396	5.03%
Franchise Fees	63,883,694	2.51%
Local Option Fuel Tax	52,506,764	2.06%
Miscellaneous Revenue	79,720,857	3.13%
Net Transport Revenue	39,614,619	1.56%
Bed / Tourist Development Tax	32,234,904	1.27%
Communication Service Tax	33,431,594	1.31%
Investment Pool / Interest Earnings	48,709,525	1.91%
Inspection Fees	16,291,725	0.64%
Other Taxes	8,000,712	0.31%
Permits and Fees	4,672,316	0.18%
Fines and Forfeits	2,159,425	0.08%
Intergovernmental Revenue	672,640	0.03%
Impact Fees and Special Assessments	18,566,553	0.73%

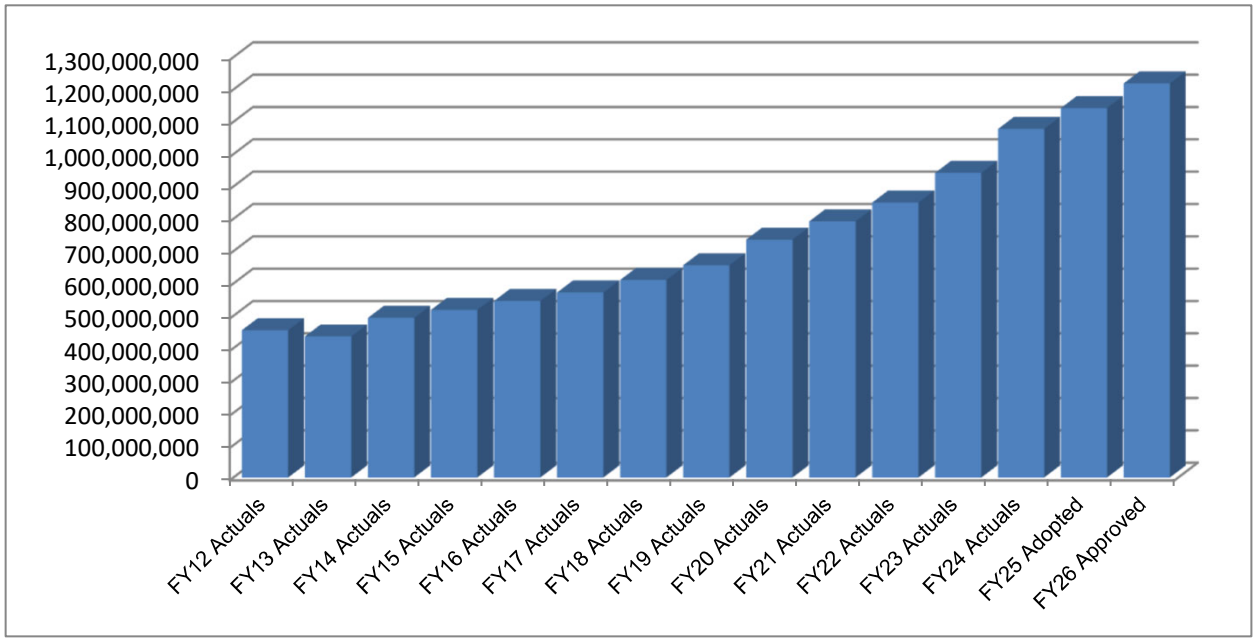
FISCAL YEAR 2025-2026 REVENUE PIE CHART

(excluding movement of dollars between City funds)



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

AD VALOREM TAXES



(graph showing fourteen year historical)

Ad Valorem or property taxes account for 47.88% of the City of Jacksonville's annual recurring revenues and 70.61% of the City's General Fund Operating fund annual recurring revenue. The percentage of General Fund revenues derived from property taxes continues to increase reflecting the increase in housing values and new construction. Property taxes are levied against real estate and certain tangible personal, non-real estate property held for commercial purposes as well as railway track property owned by railroad companies. Revenue estimates used in the annual budget are mathematical exercises dictated by state law and driven by factors (assessed values, exemptions, etc.) that are not definitively known at the time the revenue assumptions are made.

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

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

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

AD VALOREM TAXES

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

The second public hearing is scheduled to take place in September within 15 days of the first public hearing, prior to the beginning of the new fiscal year on October 1st. At the final public hearing, the tentative millage and budget are again discussed, and then a final millage rate and budget are adopted by the governing body. The final adopted millage rate cannot be higher than the tentative millage rate adopted at the first public hearing. The fiscal year 2025-2026 millage rate for the City of Jacksonville is 11.1919 mills or $11.1919 per thousand dollars of assessed valuation.

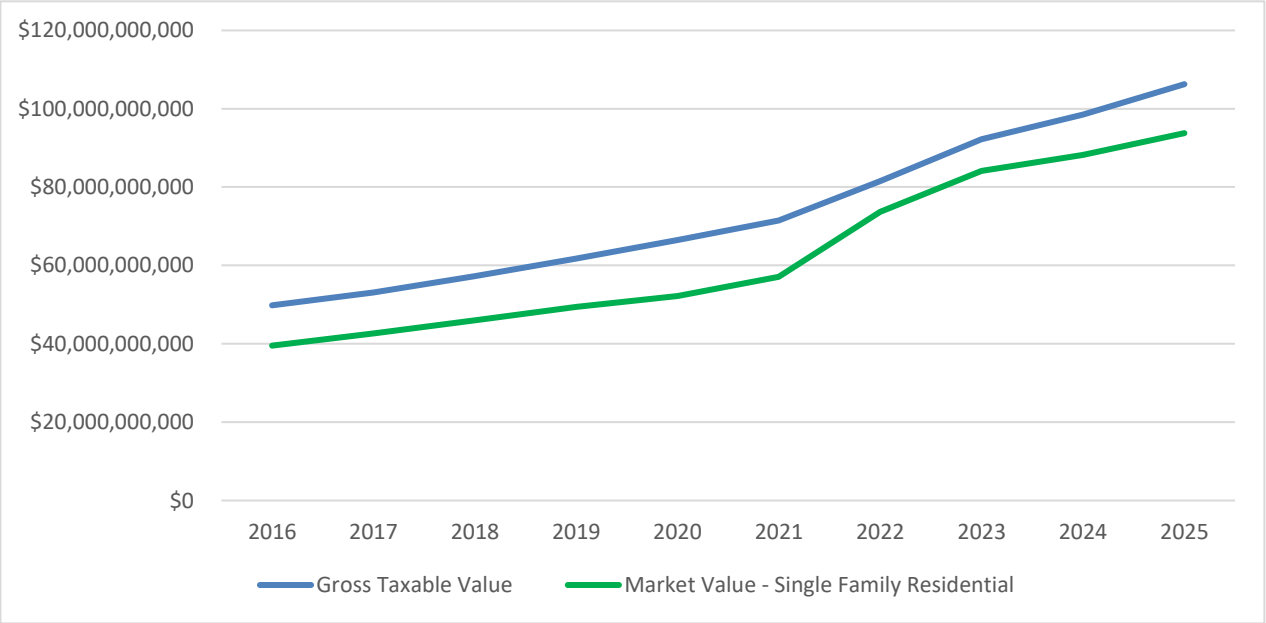
Local taxing authorities are required to adopt certain increases in their millage rates with a super-majority vote of their governing body. The taxing authority may adopt a millage rate of the rolled-back rate plus the percentage change in Florida per capita personal income by a simple majority vote.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

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

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

AD VALOREM TAXES





For thirteen years, the City's assessed value has experienced a continuous period of growth. The reduction in assessed values from 2011 through 2013 were due to the continuing fall in real estate prices, both on residential properties and commercial properties. In 2014, the final taxable value rebounded, yielding a 3.9% increase over the 2013 gross taxable value. Since that year, ad valorem tax revenues have seen steady growth. The City experienced above average growth between FY19 and FY24 averaging around 10.0%. However, the City is seeing softening in the property tax growth in FY25 and FY26 stemming primarily from commercial office vacancy rates and higher insurance costs driving valuations down.

STATE SHARED REVENUE

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

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

	$242,804,385	100.00%
Revenue	FY26 Approved	Percent of Total
Local Government Half Cent Sales Tax FS 21861	$128,576,845	52.96%
Revenue Shared - Municipal Sales Tax FS 212206d5	$42,971,870	17.70%
Revenue Shared - County FS 212206d4	$38,750,112	15.96%
Municipal Fuel Tax FS 206411c	$9,332,640	3.84%
Revenue Shared - Population FS 218232	$6,627,785	2.73%
Constitutional Fuel Tax FS 206411a	$4,739,612	1.95%
50% of 5th & 6th Cent Gas Tax	$4,739,612	1.95%
County Fuel Tax FS 206411b	$4,123,907	1.70%
Alcoholic Beverage Licenses FS 561342	$918,666	0.38%
Auto License Air Pollution Control Fee	$703,000	0.29%
Municipal Fuel Tax Refund FS 206414	$412,000	0.17%
1-17 Cigarette Tax FS 21002	$286,375	0.12%
Mobile Home Licenses FS 32008	$285,946	0.12%
Insurance Agent Licenses FS 624501	$278,164	0.11%
Special Fuel and Motor Fuel Use Tax	$47,851	0.02%
County Fuel Tax Refund FS 206414	$10,000	0.00%

Local Government Half Cent Sales Tax F.S. 218.61

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

Covid significantly impacted this revenue in FY20 with a 3.8% reduction in revenue from the prior year. Due to the uncertainties of Covid, the FY21 budget reflected an additional 4.5% reduction. However, FY21 actuals outperformed FY20 by 17.1% more than making up for the impact of Covid. FY22 also had double digit increases over the prior year of 12.7%. With Covid recovery behind us, growth flattened in FY23 to 2.1%. Growth continued to retract in FY24 with revenue coming in 2.6% under the prior year. The FY26 budget continues to be conversative assuming a 1.4% reduction in budget from the FY25 budget amount.

STATE SHARED REVENUE

Revenue Shared: County and Municipal Sales Tax:

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

Covid significantly impacted this revenue in FY20 with a 5.5% reduction from the prior year. Due to the uncertainties of Covid, the FY21 budget reflected an additional 3.8% reduction. However, FY21 actuals outperformed FY20 by 16.1% more than making up for the impact of Covid. FY22 also had double digit increases over the prior year of 30.7%. With Covid recovery behind us, growth flattened in FY23 to 7.5%. Growth continued to retract in FY24 with revenue coming in 2.9% under the prior year. The FY26 budget continues to be conservative assuming a 1.6% reduction in budget from the FY25 budget amount.

Fuel Taxes

The county receives revenue from various fuel taxes authorized by the State including; Constitutional Fuel Tax F.S. 206.411 a, County Fuel Tax F.S. 206.411 b, Municipal Fuel Tax F.S. 206.411 c, County and Municipal Fuel Tax Refund F.S. 206.414, 5th & 6th Cent Gas Tax, and Special Fuel and Motor Fuel Use Tax. For FY26 the combined revenue for the various fuel taxes totaled over $23.4 million.

These revenues had steady growth but was impacted by Covid with a 3.1% reduction in FY20. The FY26 budget assumes a 2.6% reduction in budget from the FY25 budget amount due to underperforming FY25 actuals.

Revenue Shared - Population FS 218232

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

This revenue source, along with the County's population, has seen an average of 1.5% growth.

LOCAL OPTION SALES TAX

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

Tax of Toll:

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

The State of Florida publishes annual estimates for several of these revenues for each jurisdiction in late July. The Mayor's budget has been balanced and presented to City Council before these state estimates are published. The Council Auditor's Office will use these estimates as a "reasonableness" check against the budgeted amounts as part of the City Council Finance Committee budget hearings in August. This revenue saw consistent growth through FY19 averaging around 5%.

Covid impacted this revenue in FY20 with a 2.2% reduction from the prior year. However, FY21 actuals outperformed FY20 by 14.4% more than making up for the impact of Covid. FY22 also had double digit increases over the prior year of 15.7%. With Covid recovery behind us, growth flattened in FY23 to 3.2%. Growth continued to retract in FY24 with revenue growth of 2.4%. The FY25 budget assumed no revenue growth. The FY26 budget assumes 5.1% growth over the FY24 actuals due to overperforming FY25 actuals.

Better Jacksonville Plan or BJP:

On September 5, 2000, the City's voters approved a referendum to authorize a second 1/2 cent sales tax for various infrastructure improvements, known as The Better Jacksonville Plan (BJP), including the construction of an arena, a minor league baseball stadium, a new main library and improvements to several branch libraries, road and drainage improvements, environmental land preservation and parks improvements, improvements to the Jacksonville Zoo and Cecil Field and economic development. Better Jacksonville Plan projects were funded by debt, with the BJP fund paying the annual debt service costs, as well as projects funded with cash generated by the 1/2 cent sales tax.

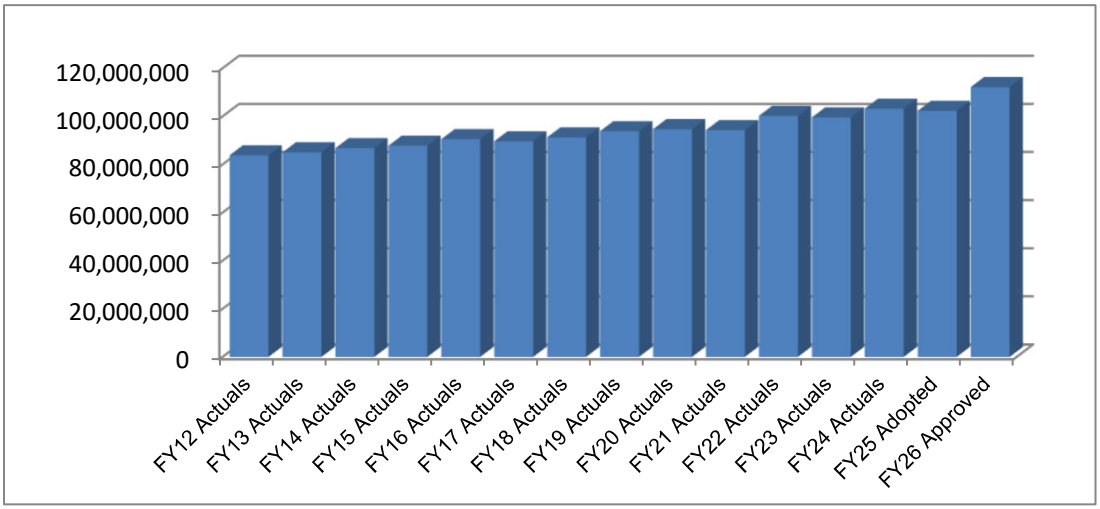
The annual budget only appropriates sufficient revenue budget to cover the net expense budget within the Better Jacksonville Trust Fund BJP fund 11001.

The annual revenue budgeted through FY24 was used to cover the annual net BJP debt service expenses. The FY21 and FY22 budgets saw increases of $13.0 million and $16.3 million respectively, due to debt restructuring activity to accelerate the pay off the 2012 and 2012A BJP bonds from 10/01/2030 to 10/01/2026.

The annual revenue budgeted for FY25 and FY26 is being used to cover the annual net BJP debt service expense and to fund capital improvement projects.

The prior administration and City Council passed 2022-416-E, which authorized the movement of capital projects from the Better Jacksonville Plan BJP fund 11001 to the City's 5-year Capital Improvement Plan. This move effectively shifted projects from pay-go funding using the ½ cent infrastructure sales tax to being debt-funded within the CIP with the possibility of an early sunset of the BJP and an early start of the ½ cent pension surtax to pay the City's unfunded pension liabilities. The current administration believes it is imprudent to increase the City's debt by not utilizing the voter approved Better Jacksonville Plan ½ cent infrastructure sales tax funding for capital projects as intended. Therefore, in FY25 the administration introduced legislation (ordinance 2024-700-E) to amend the BJP Work Plan and replace debt funding for capital projects meeting the BJP project criteria originally defined in 2000-572-E with available ½ cent infrastructure sales tax funding. The FY25 and FY26 budget include the appropriation of available sales tax funding totaling $447.3 million and $78.4 million respectively for that purpose.

UTILITY SERVICE TAX



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

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

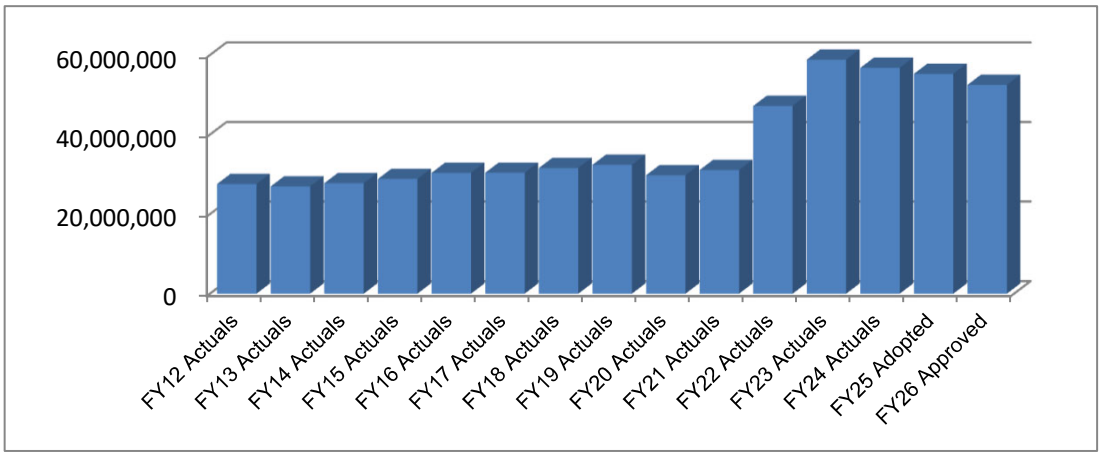
The vast majority of this revenue is derived from JEA's sale of electricity and water. The revenue, excluding any JEA rate adjustments, will have slow to no growth driven by a slowly expanding customer base. In fiscal years that JEA's board approves an adjustment to rates, such as in FY16, FY19, FY22, FY24 and FY26, a one-time spike will occur.

FRANCHISE FEES

The city received franchise fees resulting from agreements for natural gas and manufactured gas distributors for years. In April 2008, the city began collecting a 3% franchise fee on electric, water and sewer services from JEA pursuant to code section 21.07 (i). Of this revenue category, 71.6% are derived from this source.

The City estimates the franchise fee based on historical performance. The five year average growth is 3.2%. Covid flattened the growth in FY20 and FY21. The FY22 budget assumed relatively no growth, however actuals come in 16.4% higher than the prior year. FY23 actuals showed relatively normal growth of 2.4%. FY24 actuals came in 0.6% less than the prior year. FY25 budget assumed a 3.7% reduction in revenue due to underperforming FY24 actuals. However, the FY26 budget assumes an 8.4% growth over the FY25 reduced budget due to overperforming FY25 actuals.

LOCAL OPTION FUEL TAXES



F.S. 206.41(1)e: The County levies fuel taxes to be used for transportation as laid out in F.S 336.025. The separately approved revenues are housed within different funds for transparency purposes.

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

5 Cent Local Option Gas Tax - Fund 10404: In FY21 the City Council approved an additional levy of five cents on every gallon of motor fuel sold in the County commencing on January 1, 2022 through December 31, 2051. This revenue will be shared equally with JTA to be used for transportation expenditures.

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

Covid negatively impacted FY20 actuals finishing the year down 8.1%. The FY22 actuals increased 51.8% over the prior year driven by a partial year impact of the newly adopted fuel tax levies which began January 1, 2022. The FY23 budget included the impact of a full year of the additional fuel tax levies. FY24 actuals decreased 3.5% from the prior year and the FY25 budget assumed an additional 2.7% decrease based on underperforming FY24 actuals. The FY26 budget includes a negative $4.9 million one-time budget revenue adjustment to reduce the all-years fund revenue budget to match the prior year underperforming revenue actuals

COMMUNICATION SERVICE TAX

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

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

This revenue source declined through FY21 and remained relatively flat in FY22. FY23 and FY24 had modest growth of 2.9% and 1.4% respectively. FY26 budget assumes a 10.3% increase over the FY25 budget driven by changes in state laws to apply this tax to streaming services and other similar type services.

BED / TOURIST DEVELOPMENT TAX

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

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

This revenue source had considerable growth between FY13 and FY18 averaging 9.6%. Growth was relatively flat in FY19. After researching the issue, the only unique factor that may have affected the revenue in that timeframe was the Federal Government shutdown which caused a delay in vacations during the holiday season.

Covid severely impacted this revenue source. The FY20 actuals came in 26.7% lower than the prior year. However, FY21 and FY22 actuals rebounded and outperformed the prior year by 19.3% and 33.2% respectively. FY23 had growth of 5.8% with FY24 seeing a decline in revenue of 2.5%. The FY25 budget assumed a 1.2% increase in revenue over FY24 actuals. FY26, based on FY25 actuals, estimates a 5.3% increase over the FY25 budget.

BUDGET REVISION PROCEDURES

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

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

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

Office of the Sheriff F.S 30.49(12)
Notwithstanding any other law, and in order to effectuate, fulfill, and preserve the independence of sheriffs as specified in s. 30.53, a sheriff may transfer funds between the fund and functional categories and object and subobject code levels after his or her budget has been approved by the board of county commissioners or budget commission.

Property Appraiser F.S. 195.087
Once the department (Florida Department of Revenue) makes its final budget amendments, the budget is final and shall be funded by the county commission pursuant to s. 192.091.

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

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

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

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

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

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

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

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

BUDGET PROCESS

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

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

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

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

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

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

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

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

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

Preparation of the Mayor's Proposed Budget

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

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

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

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

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

1. All departments/agencies responsible for impacted facilities must conduct concurrency tests prior to the issuance of orders or permits.

2. All approved orders or permits will be accompanied by a Concurrency Management Review Certificate (CRC) stating it passed concurrency tests. Concurrency is service level standards for development and maintenance of capital facilities and services

3. A Capital Improvements Element (CIE) is a set of policies and procedures for:

- Maintaining infrastructure and public facilities
- Outlining implementation strategies
- Outlining service levels requirements
- The CIP is adopted into this document.

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

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

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

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

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

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

Council Budget Review and Adoption

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

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

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

BUDGET CALENDAR

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

ANNUAL BUDGET BILLS

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

Bill Number	Description
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 9, 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

FINANCIAL CONDITION
PROJECTED FUND BALANCES AT SEPTEMBER 30, 2026
(in thousands)

	General Funds	Special Revenue Funds	Enterprise Funds	Internal Service Funds	Fiscal Year 2025-26 Totals
ESTIMATED BEG FUND BALANCE	$ 771,901	$ 498,457	$ 590,249	$ 323,984	$2,184,591
BUDGETED SOURCES:					
Property Taxes	1,177,682	41,154	0	0	1,218,836
Other Taxes	153,591	379,904	21,167	0	554,662
Permits, Fees and Special Assessments	49,036	38,353	16,025	0	103,414
Intergovernmental Revenue	673	0	0	0	673
State Shared Revenue	237,362	5,443	0	0	242,805
Charges for Services	95,594	19,210	189,054	465,947	769,805
Fines and Forfeits	1,306	399	455	0	2,160
Miscellaneous Revenue	43,719	50,535	25,634	8,505	128,393
Other Sources	0	0	281,898	1,406	283,304
Transfers From Other Funds	115,909	66,262	121,100	23,239	326,510
Transfers From Component Units	149,948	21,117	0	0	171,065
Total Sources	2,024,820	622,377	655,333	499,097	3,801,627
BUDGETED USES:					
Personnel Expenses	1,163,535	34,034	36,789	48,588	1,282,946
Operating Expenses	365,665	86,149	189,687	284,162	925,663
Capital Outlay	31,237	51,696	305,125	32,334	420,392
Debt Service	89,221	1,986	67,124	12,452	170,783
Grants, Aids & Contributions	122,761	263,489	0	282	386,532
Transfers to Other Funds	240,011	191,994	60,332	117,167	609,504
Other Uses	7,867	1,852	3,560	4,448	17,727
Total Uses	2,020,297	631,200	662,617	499,433	3,813,547
Projected Ending Fund Balance	$776,424	$489,634	$582,965	$ 323,648	$2,172,671
Percentage Change:	0.6%	(1.8%)	(1.2%)	(0.1%)	(0.5%)

Footnotes:

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

Estimated Beginning Fund Balance is the sum of the respective unaudited fund balance figures for the prior year ending September 30. Balances pulled October 31, 2025 before year-end close out.

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

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

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

	General Fund	Special Revenue Funds	Enterprise Funds	Internal Service Funds	Totals
FISCAL YEAR ENDED SEPT 30, 2023 (Restated Amounts From FY23-24 ACFR)					
Fund Balance, Beginning of Year	$ 464,827	$ 366,329	$ 352,672	$ 176,830	$ 1,360,658
Operating - Rev/(Exp)					
Revenues	1,627,722	497,032	201,784	387,083	2,713,621
Expenditures	(1,372,023)	(452,070)	(231,407)	(349,639)	(2,405,139)
Operating Income (Loss)	255,699	44,962	(29,623)	37,444	308,482
Non Operating - Rev/(Exp)					
Transfers In	22,386	48,770	76,732	1,127	149,015
Transfers Out	(161,703)	(11,769)	(20,995)	(6,538)	(201,005)
Long Term Debt Issued / Other	270	15	749	15,000	16,034
Fund Balance, End of Year	$ 581,479	$ 448,307	$ 379,535	$ 223,863	$ 1,633,184
FISCAL YEAR ENDED SEPT 30, 2024					
Fund Balance, Beginning of Year - Restated	$ 581,479	$ 448,307	$ 379,535	$ 223,863	$ 1,633,184
Operating - Rev/(Exp)					
Revenues	1,775,790	496,698	208,902	397,422	2,878,812
Expenditures	(1,504,053)	(496,182)	(253,098)	(365,684)	(2,619,017)
Operating Income (Loss)	271,737	516	(44,196)	31,738	259,795
Non Operating - Rev/(Exp)					
Transfers In	33,369	68,989	140,924	3,148	246,430
Transfers Out	(242,907)	(6,248)	(32,639)	(5,960)	(287,754)
Long Term Debt Issued/Capital Contributions	6,218	0	16,045	46,108	68,371
Fund Balance, End of Year	$ 649,896	$ 511,564	$ 459,669	$ 298,897	$ 1,920,026
FISCAL YEAR ENDED SEPT 30, 2025					
Fund Balance, Beginning of Year - Estimated *	$ 649,896	$ 511,564	$ 459,669	$ 298,897	$ 1,920,026
Operating - Rev/(Exp)					
Revenues	1,866,258	627,549	215,742	414,998	3,124,547
Expenditures	(1,684,122)	(625,908)	(359,594)	(415,986)	(3,085,610)
Operating Income (Loss)	182,136	1,641	(143,852)	(988)	38,937
Non Operating - Rev/(Exp)					
Transfers In	190,629	76,882	154,121	86,761	508,393
Transfers Out	(250,760)	(91,630)	(55,773)	(127,940)	(526,103)
Long Term Debt Issued/Capital Contributions	0	0	176,084	67,254	243,338
Fund Balance, End of Year - Estimated *	$ 771,901	$ 498,457	$ 590,249	$ 323,984	$ 2,184,591

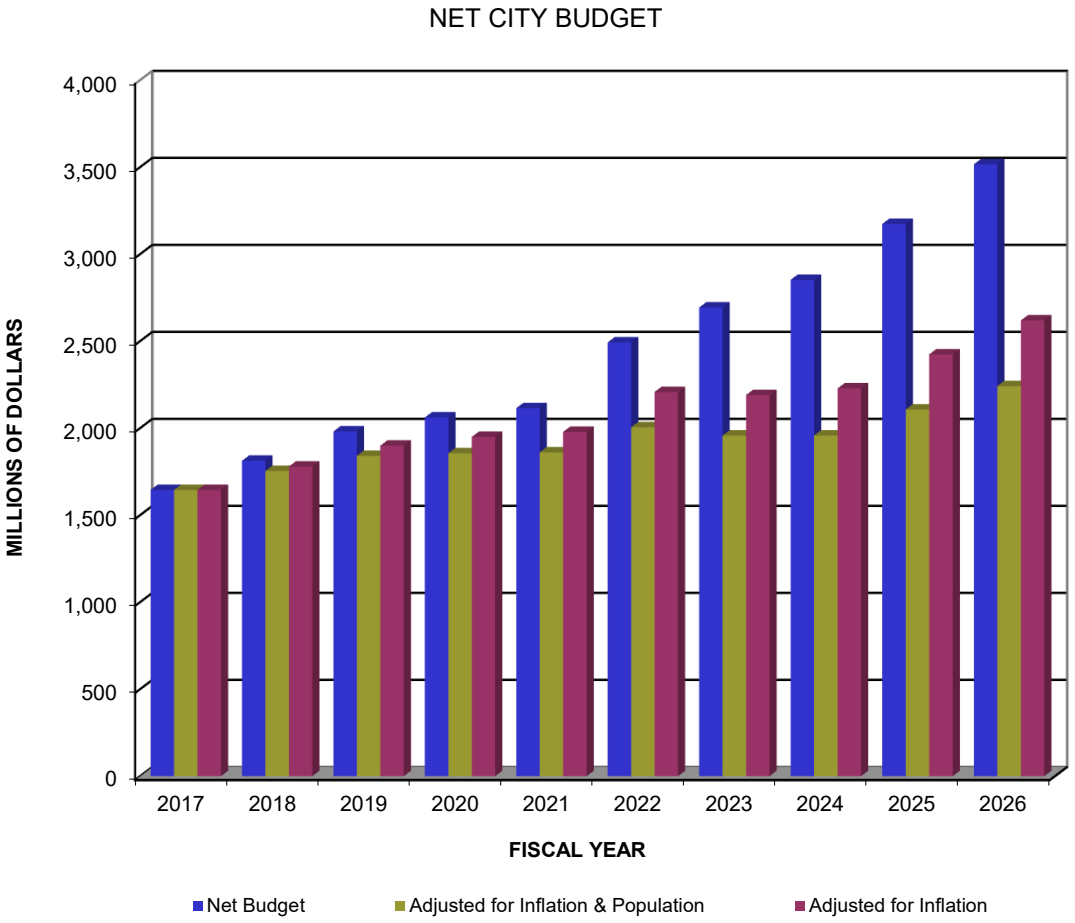
Significant changes in fund balance for fiscal years outside the current budget year, are detailed in the City's Annual Comprehensive Financial Reports available on the Accounting Division website.

* Estimated Fund Balance is the sum of the respective unaudited account actuals for the prior years ending September 30, 2025. Balances pulled October 31, 2025 before the year-end(s) were closed.

NET CITY BUDGET

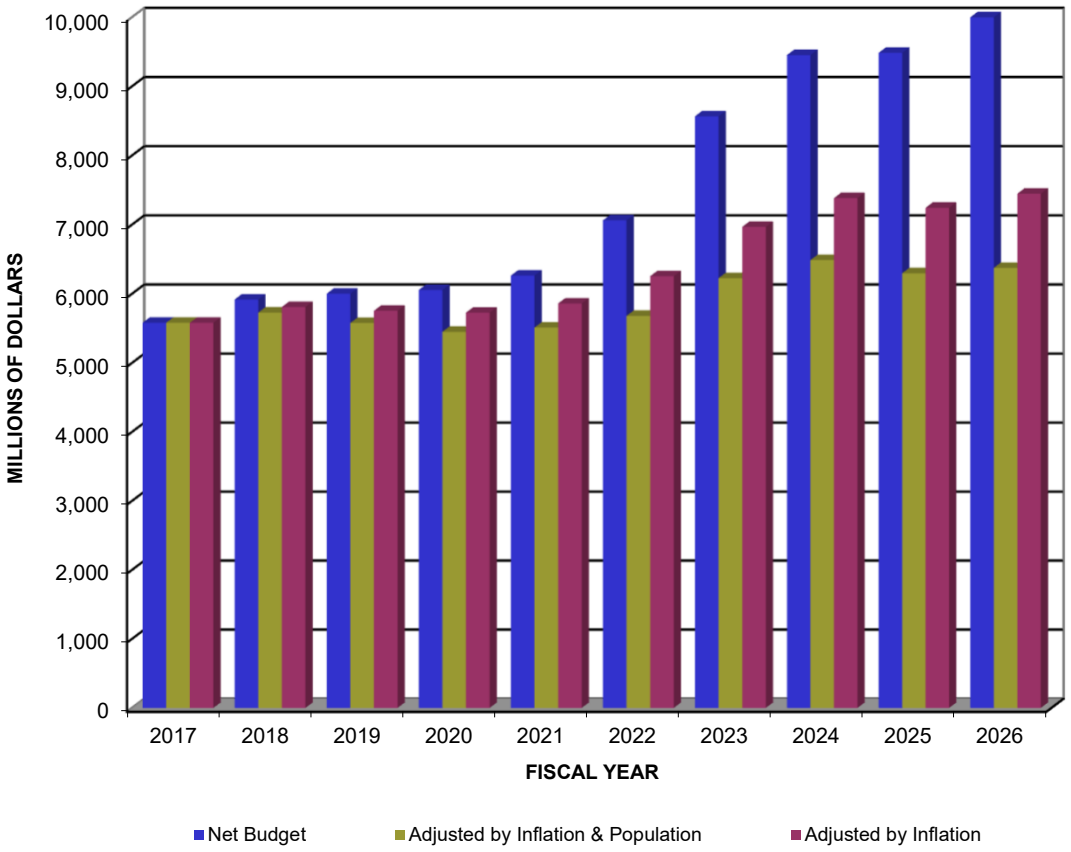
Interfund transfers and the cost of services provided by one division to another division of government can overstate the true overall cost of providing services in the budget. Transfers are dollars in the budget that are moved from one fund to another fund. This movement of dollars between funds does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

As shown below and using fiscal year 2017 as the base year, the net budget of the City has increased from $1.645 billion in fiscal year 2017 to $3.516 billion for fiscal year 2026. However, adjusting for inflation during the period, the fiscal year 2026 budget would be equivalent to a budget in fiscal year 2017 of $2.619 billion. When also taking into account the population growth during the same period, the fiscal year 2026 budget is equivalent to a budget of $2.242 billion in fiscal year 2017.



The following graph, using fiscal year 2017 as the base year, shows the net consolidated budgets for the City of Jacksonville, its independent authorities and the Duval County School Board. This combination represents the total consolidated budget for most of the City's residents. As may be seen by comparing the two graphs, the total consolidated budget trend is similar to that of the City in that when adjusted for inflation and population both trends are relatively flat.

NET CONSOLIDATED BUDGET



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

COMPARATIVE NET CITY BUDGET

FOR FISCAL YEARS 2024-2025 AND 2025-2026
(Excluding Fund to Fund Transfers)

	FY 24-25 Budgeted	FY 25-26 Budgeted	% Of Change
GENERAL FUNDS	$ 1,411,253,568	$ 1,566,211,221	10.98 %
CAPITAL PROJECT FUNDS	294,307,350	349,361,446	18.71
SPECIAL REVENUE FUNDS	496,033,559	565,112,318	13.93
ENTERPRISE FUNDS	499,426,118	583,446,412	16.82
INTERNAL SERVICE FUNDS	472,208,658	451,643,808	(4.36)
PENSION TRUST FUNDS	382,107	420,657	10.09
PERMANENT FUNDS	0	0	0.00
TOTAL CITY OF JACKSONVILLE	**$ 3,173,611,360**	**$ 3,516,195,862**	**10.80 %**

A More Detailed Summary Follows.

COMPARATIVE NET CONSOLIDATED BUDGET
FOR FISCAL YEARS 2023-2024, 2024-2025 AND 2025-2026

	FY 23-24 Budgeted	FY 24-25 Budgeted	FY 25-26 Budgeted
CITY OF JACKSONVILLE			
GENERAL FUNDS	1,918,878,861	2,069,543,712	2,217,243,683
Less: Cash Carryover	103,463,496	128,783,184	136,341,703
Internal Service Fund Billings	264,722,810	266,715,300	241,272,315
Interdepartmental Billing	463,937	360,146	331,445
Grant Match Funding	7,283,273	9,286,268	13,312,628
Full Cost Recovery	13,111,532	11,142,072	11,911,946
Transfers between General Funds	46,111,912	39,720,543	59,544,772
Contributions to Other Funds:			
Animal Care & Protective Services Programs	229,345	291,944	295,759
Art in Public Places Trust	615,022	196,575	327,274
Beach Erosion - Local	250,000	500,000	500,000
Capital Project Funds (Pay-Go)	24,090,905	350,000	1,750,000
Cecil Field Commerce Center	1,373,180	1,605,304	1,611,160
City Venues - City	31,784,083	24,278,436	33,493,841
Court Costs $65 Fee FS: 939.185	1,629,546	983,701	452,301
District 8 Area Business Improvement Program	422,000	350,000	0
Duval County Teen Court Programs Trust	231,533	153,995	182,074
Endangered Historic Adaptable Buildings	500,000	0	0
Equestrian Center - NEFL Equestrian Society	306,560	331,177	563,249
General Trust and Agency	600,000	575,000	600,000
Group Health	0	0	21,485,229
Homeless Prevention Special Revenue Fund	0	2,240,000	4,331,677
Huguenot Park	303,299	320,115	355,735
Jacksonville Port Authority	10,056,438	9,977,910	11,013,769
Jacksonville Transportation Authority	1,752,950	1,812,937	1,856,342
Jacksonville Upward Mobility Program	350,850	310,000	461,000
Kids Hope Alliance	53,933,099	53,693,734	56,470,767
Library Conference Facility Trust	306,642	95,813	89,480
Motor Pool - Vehicle Replacement	0	10,000,000	0
Public Building Allocations	0	1,000,000	0
Public Parking	438,540	0	0
Recording Fees Technology	0	231,541	482,348
Solid Waste Disposal	57,250,426	92,984,449	51,995,648
TOTAL - GENERAL FUNDS	**1,297,297,483**	**1,411,253,568**	**1,566,211,221**
CAPITAL PROJECT FUNDS	356,218,692	294,307,350	349,361,446
Less: Cash Carryover	0	0	0
Transfers between Capital Project Funds	0	0	0
TOTAL - CAPITAL PROJECT FUNDS	**356,218,692**	**294,307,350**	**349,361,446**

COMPARATIVE NET CONSOLIDATED BUDGET
FOR FISCAL YEARS 2023-2024, 2024-2025 AND 2025-2026

	FY 23-24 Budgeted	FY 24-25 Budgeted	FY 25-26 Budgeted
SPECIAL REVENUE FUNDS	493,253,540	910,581,983	633,238,050
Plus: Anticipated Grants (a)	57,046,289	70,804,519	65,088,411
Less: Cash Carryover	142,911	605,588	500,000
Internal Service Fund Billings	10,146,400	12,493,895	12,185,644
Interdepartmental Billing	2,296,368	2,557,534	2,866,059
Transfers between Special Revenue Funds	1,161,940	1,063,552	1,511,784
Contributions to Capital Project Funds	281,523	444,584,444	80,516,141
Contributions to Other Funds	35,315,175	24,047,930	35,634,515
TOTAL - SPECIAL REVENUE FUNDS	**500,955,512**	**496,033,559**	**565,112,318**
ENTERPRISE FUNDS	354,339,252	623,088,904	709,776,203
Less: Cash Carryover	1,979,623	1,457,670	2,059,698
Internal Service Fund Billings	21,241,894	20,233,306	18,838,516
Transfers between Enterprise Funds	37,922,712	40,580,018	45,099,608
Contributions to Other Funds	27,729,823	61,391,792	60,331,969
TOTAL - ENTERPRISE FUNDS	**265,465,200**	**499,426,118**	**583,446,412**
INTERNAL SERVICE FUNDS	835,488,708	619,029,403	1,060,432,359
Less: Cash Carryover	(120,015)	2,056,629	1,063,006
Internal Service Fund Billings	38,088,589	34,412,850	30,591,069
Internal Service Fund Billings - Independent Authorities	9,603,730	9,376,166	10,501,786
Debt Management Loans to Other Funds	352,622,487	90,544,617	559,457,954
Transfers between Internal Service Funds	645,204	6,262,005	479,165
Contributions to Other Funds	2,145,954	4,168,478	6,695,571
TOTAL - INTERNAL SERVICE FUNDS	**432,502,759**	**472,208,658**	**451,643,808**
PENSION TRUST FUNDS	35,280,892	40,525,939	43,454,584
Less: Cash Carryover	0	0	0
Internal Service Fund Billings	593,256	367,848	337,527
Pension Fund Contributions	34,513,340	39,775,984	42,696,400
Contributions to Other Funds	0	0	0
TOTAL - PENSION TRUST FUNDS	**174,296**	**382,107**	**420,657**
PERMANENT FUNDS	0	0	37,535
Less: Cash Carryover	0	0	0
Contributions to Other Funds	0	0	37,535
TOTAL - PERMANENT FUNDS	**0**	**0**	**0**
TOTAL CITY OF JACKSONVILLE	**2,852,613,942**	**3,173,611,360**	**3,516,195,862**

COMPARATIVE NET CONSOLIDATED BUDGET
FOR FISCAL YEARS 2023-2024, 2024-2025 AND 2025-2026

	FY 23-24 Budgeted	FY 24-25 Budgeted	FY 25-26 Budgeted
INDEPENDENT AUTHORITIES AND COMPONENT UNITS			
JACKSONVILLE AVIATION AUTHORITY			
Operations	209,541,948	178,311,034	185,153,535
Capital	128,171,200	31,997,000	64,890,000
Less: Transfer to Operating Capital Outlay	86,521,200	17,187,000	39,674,500
TOTAL - JACKSONVILLE AVIATION AUTHORITY	**251,191,948**	**193,121,034**	**210,369,035**
JACKSONVILLE ELECTRIC AUTHORITY			
Operations	1,954,140,779	2,005,392,033	2,369,462,316
Capital	802,180,000	891,317,000	1,041,221,000
Less: Transfers between Operating and Capital	364,858,784	359,769,789	509,611,001
Contribution to General Fund - GSD	123,648,741	137,424,496	178,798,741
TOTAL - JACKSONVILLE ELECTRIC AUTHORITY	**2,267,813,254**	**2,399,514,748**	**2,722,273,574**
JACKSONVILLE HOUSING FINANCE AUTHORITY			
Operations	549,216	444,279	391,221
Less: Cash Carryover	0	0	0
TOTAL - JACKSONVILLE HOUSING FINANCE AUTHORITY	**549,216**	**444,279**	**391,221**
JACKSONVILLE PORT AUTHORITY			
Operations	75,085,035	84,825,980	89,753,938
Capital	432,962,644	296,290,080	173,116,552
Less: Transfer to Operating Capital Outlay	12,311,799	10,219,270	15,357,198
TOTAL - JACKSONVILLE PORT AUTHORITY	**495,735,880**	**370,896,790**	**247,513,292**
JACKSONVILLE TRANSPORTATION AUTHORITY			
Operations	183,101,621	186,620,080	185,355,564
Capital	68,962,629	53,808,133	39,498,524
Less: Transfers within/to Divisions	27,497,582	28,513,106	22,955,712
TOTAL - JACKSONVILLE TRANSPORTATION AUTHORITY	**224,566,668**	**211,915,107**	**201,898,376**
TOTAL - INDEPENDENT AUTHORITIES	**3,239,856,966**	**3,175,891,958**	**3,382,445,498**
DUVAL COUNTY SCHOOL BOARD	3,498,975,749	3,275,514,814	3,237,770,401
Less: Interfund Transfers	139,014,011	140,405,099	137,676,971
TOTAL - DUVAL COUNTY SCHOOL BOARD	**3,359,961,738**	**3,135,109,715**	**3,100,093,430**
TOTAL NET CONSOLIDATED BUDGET	**9,452,432,646**	**9,484,613,033**	**9,998,734,790**

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

INTERFUND CONTRIBUTIONS

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

		Transfers In		Transfers Out	Net
GENERAL FUNDS					
00111	General Fund Operating Fund	75,909,057		269,197,785	(193,288,728)
	Transfers Out to Debt Service Funds		35,455,471		
	Transfers to Capital Project Funds		500,000 *		
	Other Transfers		233,242,314		
00113	Special Events - General Fund	10,701,104		0	10,701,104
00119	Emergency Reserve	780,000		0	780,000
00129	Multiyear Programs and Initiatives	18,000,000		1,250,000 *	16,750,000
00131	Journey Forward	2,000,000		0	2,000,000
00191	Property Appraiser	13,266,764		0	13,266,764
00193	Tax Collector	14,796,904		0	14,796,904
	Total General Fund	135,453,829		270,447,785	(134,993,956)
PERMANENT FUNDS					
05102	Art In Public Places Permanent Fund	0		37,535	(37,535)
	Total Permanent Funds	0		37,535	(37,535)
SPECIAL REVENUE FUNDS					
10101	Concurrency Management System	0		30,743	(30,743)
10201	Air Pollution Tag Fee	0		24,103	(24,103)
10301	Tourist Development Council	0		1,269,445	(1,269,445)
10304	Tourist Development Special Revenue	1,261,784		0	1,261,784
10801	Downtown Northbank CRA Trust	0		2,500	(2,500)
10802	Downtown Southbank CRA Trust	0		252,068	(252,068)
	Transfers Out to Debt Service Funds		249,568		
	Other Transfers		2,500		
10805	King Soutel Crossing CRA Trust	0		2,500	(2,500)
10806	Arlington CRA Trust	0		6,304	(6,304)
10901	Kids Hope Alliance Fund	56,470,767		648,147	55,822,620
	Transfers Out to Debt Service Funds		398,147		
	Other Transfers		250,000		
10904	Child Services Trust	200,000		0	200,000
10905	Youth Travel Trust - KHA	50,000		0	50,000
10906	Jacksonville Upward Mobility Program	461,000		0	461,000
11001	Better Jacksonville Trust Fund BJP	0		186,725,074	(186,725,074)
	Transfers Out to Debt Service Funds		108,371,074		
	Transfers to Capital Project Funds		78,354,000 *		
11103	Homelessness Initiatives	4,331,677		0	4,331,677
11301	Huguenot Park	355,735		0	355,735
11302	Kathryn A Hanna Park Improvement	0		272,386 *	(272,386)
	Transfers to Capital Project Funds		202,141 *		
	Other Transfers		70,245		
11308	Cecil Field Commerce Center	1,611,160		0	1,611,160
11312	Cecil Commerce Center	0		1,500,000 *	(1,500,000)

INTERFUND CONTRIBUTIONS

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

		Transfers In			Transfers Out		Net
SPECIAL REVENUE FUNDS - Continued							
11404	Beach Erosion - Local	500,000			0		500,000
11501	Animal Care & Protective Services Programs	295,759			0		295,759
11518	Jacksonville Veterans Memorial Wall Trust	64,568			0		64,568
11528	General Trust & Agency	600,000			0		600,000
11532	Art In Public Places Trust Fund	364,809			0		364,809
15104	Building Inspection	0			1,349,876		(1,349,876)
	Transfers to Capital Project Funds		460,000	*			
	Other Transfers		889,876				
15107	Library Conference Facility Trust	89,480			0		89,480
15111	Opioid Settlement Fund	0			8,221		(8,221)
15202	Court Cost Courthouse Trust Fund	0			1,371,693		(1,371,693)
	Transfers Out to Debt Service Funds		1,371,693				
	Other Transfers		0				
15203	Recording Fees Technology	482,348			0		482,348
15204	Duval County Teen Court Programs Trust	182,074			0		182,074
15213	Court Costs $65 Fee FS: 939 185	452,301			0		452,301
15302	Hazardous Waste Program - SQG	0			23,545		(23,545)
15304	Tree Protection & Related Expenditures	0			19,395		(19,395)
	Total Special Revenue Funds	67,773,462			193,506,000		(125,732,538)
CAPITAL PROJECT FUNDS							
30000	Transfers to Capital Project Funds	72,291,084	*		10,000,000	*	62,291,084
	Total Capital Project Funds	72,291,084			10,000,000		62,291,084
ENTERPRISE FUNDS							
41102	Public Parking	0			147,434		(147,434)
43101	Solid Waste Disposal	51,995,648			59,565,096		(7,569,448)
43103	Landfill Closure	0			29,928		(29,928)
43301	Solid Waste Facilities Mitigation	0			280,745	*	(280,745)
43303	Solid Waste - Taye Brown	0			244,198	*	(244,198)
44101	Stormwater Service	0			11,431,799	*	(11,431,799)
44102	Stormwater Services - Capital Projects	11,431,799	*		0		11,431,799
45102	Equestrian Center	563,249			0		563,249
46101	Sports Complex CIP	0			5,455,510		(5,455,510)
	Transfers Out to Debt Service Funds		3,080,735				
	Other Transfers		2,374,775				
47101	City Venues - City	33,493,841			28,276,867		5,216,974
	Transfers Out to Debt Service Funds		0				
	Other Transfers		28,276,867				
47102	City Venues - ASM	28,212,299			0		28,212,299
47105	City Venues - Debt Service Fund	40,002,432			0		40,002,432
47125	City Venues Capital Project Fund	500,000	*		0		500,000
	Total Enterprise Funds	166,199,268			105,431,577		60,767,691

INTERFUND CONTRIBUTIONS

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

		Transfers In		Transfers Out	Net
INTERNAL SERVICES FUNDS					
51102	Motor Pool - Vehicle Replacement	439,018		4,500,000	(4,060,982)
51103	Motor Pool - Direct Replacement	0		439,018	(439,018)
53106	IT System Development Fund	0		1,994,466	(1,994,466)
	Transfers Out to Debt Service Funds		1,994,466		
	Other Transfers		0		
54101	Public Building Allocations	0		2,195,571	(2,195,571)
	Transfers Out to Debt Service Funds		1,195,571		
	Other Transfers		1,000,000		
56201	Group Health	23,278,858		0	23,278,858
56301	Insured Programs	0		40,147	(40,147)
57101	Debt Management Fund	0		110,471,191	(110,471,191)
	Transfers Out to Debt Service Funds		110,471,191		
	Other Transfers		0		
	Total Internal Service Funds	23,717,876		119,640,393	(95,922,517)
	TOTAL ALL FUNDS	**465,435,519**		**699,063,290**	**(233,627,771)**

HISTORICAL CITY BUDGET
MAJOR FUND TYPE

GENERAL FUND

	FY24 Actuals	FY25 Adopted	FY26 Approved
REVENUES			
Charges for Services	91,760,759	91,216,584	95,594,285
Fines and Forfeits	1,559,816	1,411,555	1,305,527
Fund Balance Appropriation	55,841,524	133,728,500	132,880,089
Intergovernmental Revenue	629,977	582,487	672,640
Miscellaneous Revenue	55,419,158	48,349,267	43,718,973
Other Sources	6,218,593	15,000,000	0
Other Taxes	142,271,926	140,905,217	153,591,185
Permits, Fees and Special Assessments	46,059,395	43,938,917	49,035,720
Property Taxes	1,040,676,809	1,103,688,826	1,177,681,641
State Shared Revenue	232,811,865	240,899,762	237,361,773
Transfers From Component Units	136,192,846	148,986,015	149,948,021
Transfers From Other Funds	99,040,253	100,836,582	175,453,829
	1,908,482,921	2,069,543,712	2,217,243,683
EXPENDITURES - By Function			
Court Related	11,755,586	11,712,941	9,478,472
Culture and Recreation	90,434,420	91,589,332	90,493,272
Economic Environment	26,384,306	49,119,055	42,399,012
General Government	243,403,146	427,148,819	425,600,409
Human Services	84,710,370	117,322,316	123,741,937
Other Uses and Other Non-Operating	294,797,352	268,307,096	270,447,785
Physical Environment	38,284,259	37,651,852	35,299,339
Public Safety	987,253,859	1,028,842,352	1,184,324,865
Transportation	37,223,561	37,849,949	35,458,592
	1,814,246,859	2,069,543,712	2,217,243,683

PENSION TRUST AND PERMANENT FUNDS

	FY24 Actuals	FY25 Adopted	FY26 Approved
REVENUES			
Miscellaneous Revenue	550,562,109	24,287,624	25,446,611
Transfers From Other Funds	0	0	0
	550,562,109	24,287,624	25,446,611
EXPENDITURES - By Function			
General Government	291,165,761	24,287,624	25,409,076
Other Uses and Other Non-Operating	0	0	37,535
	291,165,761	24,287,624	25,446,611

HISTORICAL CITY BUDGET
MAJOR FUND TYPE

SPECIAL REVENUE FUNDS

	FY24 Actuals	FY25 Adopted	FY26 Approved
REVENUES			
Charges for Services	19,343,432	18,822,785	19,209,526
Fines and Forfeits	685,955	710,745	398,572
Fund Balance Appropriation	1,654,080	7,919,993	9,349,316
Intergovernmental Revenue	0	0	0
Miscellaneous Revenue	44,819,624	21,444,234	50,535,440
Other Taxes	325,159,132	713,186,048	379,904,163
Permits, Fees and Special Assessments	30,772,394	18,874,000	38,353,485
Property Taxes	37,180,941	38,721,830	41,154,458
State Shared Revenue	6,378,414	5,833,184	5,442,612
Transfers From Component Units	22,737,054	22,395,202	21,117,016
Transfers From Other Funds	69,477,356	62,673,962	67,773,462
	558,208,382	910,581,983	633,238,050
EXPENDITURES - By Function			
Court Related	3,860,940	3,971,427	5,530,848
Culture and Recreation	7,294,038	7,258,127	7,599,538
Economic Environment	38,660,505	56,871,179	82,904,141
General Government	16,611,119	6,581,039	10,844,259
Human Services	59,195,974	63,851,684	66,121,400
Other Uses and Other Non-Operating	55,728,456	526,261,101	193,506,000
Physical Environment	7,876,309	2,121,961	2,408,726
Public Safety	23,150,040	30,458,039	29,872,234
Transportation	213,408,390	213,207,426	234,450,904
	425,785,771	910,581,983	633,238,050

CAPITAL PROJECT FUNDS

	FY24 Actuals	FY25 Adopted	FY26 Approved
REVENUES			
Charges for Services	807,516	149,155	916,446
Miscellaneous Revenue	(956,577)	0	0
Other Sources	220,538,372	(153,775,427)	276,153,916
Transfers From Other Funds	24,622,070	447,933,622	72,291,084
	245,011,381	294,307,350	349,361,446
EXPENDITURES - By Function			
Culture and Recreation	50,990,906	50,705,382	138,338,227
Economic Environment	3,457,199	700,000	1,500,000
General Government	115,397,143	75,831,249	45,806,338
Other Uses and Other Non-Operating	200,000	0	0
Physical Environment	3,477,637	1,600,000	3,126,446
Public Safety	24,161,214	28,210,000	19,057,981
Transportation	104,896,601	137,260,719	141,532,454
	302,580,700	294,307,350	349,361,446

HISTORICAL CITY BUDGET
MAJOR FUND TYPE

ENTERPRISE FUNDS

	FY24 Actuals	FY25 Adopted	FY26 Approved
REVENUES			
Charges for Services	149,099,675	138,299,948	189,054,250
Fines and Forfeits	518,271	464,224	455,326
Fund Balance Appropriation	0	1,865,769	9,343,923
Miscellaneous Revenue	34,549,853	28,935,766	25,633,576
Other Sources	37,917,432	221,368,345	281,898,000
Other Taxes	21,183,683	20,086,521	21,166,777
Permits, Fees and Special Assessments	15,666,435	15,549,982	16,025,083
Transfers From Other Funds	625,121,764	196,518,349	166,199,268
	884,057,113	623,088,904	709,776,203
EXPENDITURES - By Function			
Culture and Recreation	90,917,228	142,096,305	164,036,158
General Government	492,356,404	170,786,856	224,963,589
Other Uses and Other Non-Operating	67,158,090	101,971,810	105,431,577
Physical Environment	157,086,398	202,992,805	210,414,995
Public Safety	380,903	419,632	388,593
Transportation	4,494,838	4,821,496	4,541,291
	812,393,861	623,088,904	709,776,203

INTERNAL SERVICE FUNDS

	FY24 Actuals	FY25 Adopted	FY26 Approved
REVENUES			
Charges for Services	452,670,060	471,220,760	465,947,352
Fund Balance Appropriation	250,000	22,916,541	1,398,281
Intergovernmental Revenue	0	0	0
Miscellaneous Revenue	18,171,034	9,133,781	8,504,858
Other Sources	314,935,508	98,496,316	560,863,992
Transfers From Other Funds	32,831,666	17,262,005	23,717,876
	818,858,268	619,029,403	1,060,432,359
EXPENDITURES - By Function			
General Government	402,501,077	520,302,977	942,786,432
Other Uses and Other Non-Operating	80,096,977	98,726,426	117,645,927
	482,598,054	619,029,403	1,060,432,359

City of Jacksonville, Florida
Summary of Budgets

		FY 2024-2025 Adopted	FY 2025-2026 Proposed	FY 2025-2026 Approved	Change
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 Adopted	FY 2025-2026 Proposed	FY 2025-2026 Approved	Change
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 Adopted	FY 2025-2026 Proposed	FY 2025-2026 Approved	Change
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**

BUDGETED REVENUE, EXPENDITURES AND RESERVES
Contingency Detail

Pursuant to 106.106 (m): move funding from a contingency to an operating budget line item, so it can be used, legislation must be filed and approved with a 2/3 vote of City Council

	FY26 Approved		Notes
General Funds			
General Fund Operating Fund			
Operating Contingencies			
City Council Operating Contingency	$100,000		
Mayor Executive Operating Contingency	$100,000		Excluded from 106.106 (m)
Required City Grant Match			
Continuation Grant Match - Schedule B1b	$6,944,496		See Schedule of Continuation Grants / Programs With A City Match
F.I.N.D Grant Match - Schedule B1c	$3,060,000		See Schedule of F.I.N.D Grants and Required City Match
Reserve for Federal Programs	$250,000		
Councilmember Conflicts Legislation			
Councilmember Conflict Bill 2025-509	$7,200,000		Funding for public service grants
Councilmember Conflict Bill 2025-512	$600,000		Funding for James Weldon Johnson Park
Councilmember Conflict Bill 2025-513	$1,855,800		Funding for Councilmember direct expenditures
Councilmember Conflict Bill 2025-514	$1,856,342		Funding for JTA
Special Council Contingencies			
Added by City Council			
Budget Stabilization Reserve	$1,059,243		
Elevate	$100,000		
International Association of Fire Fighters	$245,320		
Kids Hope Alliance-Activity	$75,000		
Riverfront Parks	$2,600,000		
Salvation Army	$150,000		
Youth Empowerment City Council Special Committee	$5,000,000		
Council Extraordinary Lapse	$5,868,505		See Council Extraordinary Lapse
2025-040-A FY26 Council Requested Contingency	$300,000		Remaining balance from $9,416,621 requested by Council in 2025-040-A
Operating Funding Placed Below the Line			
Angel Kids Peds - Pediatric Mental Health	$215,000		
Cathedral Arts – Military Children	$250,000		
Municipal Dues and Affiliation	$830,000		
		$38,659,706	
Multiyear Programs and Initiatives			
Community Benefits Agreement - $1 million per Council District	$12,750,000		
Community Benefits Agreement - Eastside	$4,000,000		
		$16,750,000	
Journey Forward			
Fund 00131 - Journey Forward	$1,900,000		Jacksonville Journey Forward Board funding eliminated and moved to KHA as part of Councilmember Conflict Bill 2025-511
		$1,900,000	
Total General Funds:		$57,309,706	

BUDGETED REVENUE, EXPENDITURES AND RESERVES
Contingency Detail

Pursuant to 106.106 (m): move funding from a contingency to an operating budget line item, so it can be used, legislation must be filed and approved with a 2/3 vote of City Council

	FY26 Approved		Notes
Special Revenue Funds			
Fund 10304 - Tourist Development Special Revenue	$2		
Fund 10901 - Kids Hope Alliance Fund	$49,823,032		
Fund 10904 - Kids Hope Alliance Trust Fund	$200,000		Councilmember Conflict Bill 2025-511
Fund 10905 - Youth Travel Trust - KHA	$50,000		
Fund 11518 - Jacksonville Veterans Memorial Trust	$27,068		See fund write up page
Fund 15111 - Opioid Settlement Fund	$5,222,642		Councilmember Conflict Bill 2025-510
		$55,322,744	
Capital Project Funds			
Fund 32111 - Authorized Capital Projects	($1,000,000)		Removed contingency within CIP fund to fund project(s)
		($1,000,000)	
Internal Service Funds			
Fund 53106 - IT System Development Fund	$300,000		Annual set aside for Cyber Security Infrastructure project 010975
		$300,000	
	Total All Funds:	$111,932,450	

SCHEDULE OF APPROPRIATIONS BY DEPARTMENT

Department	Personnel Expenses	Operating Expenses	Capital Outlay	Grants And Aids	Other Uses	Total
General Fund						
Advisory Boards And Commissions	406,744	113,078	0	0	0	**519,822**
City Council	7,682,913	3,076,041	0	0	0	**10,758,954**
Clerk of the Court-Center	2,518,386	3,311,888	4	0	741,260	**6,571,538**
Corrections	121,820,451	51,416,862	5	0	0	**173,237,318**
Courts	849,889	4,185,037	0	0	0	**5,034,926**
Downtown Investment Authority	1,626,268	1,223,723	0	0	(2,103,655)	**746,336**
Employee Services	3,884,025	3,362,237	0	0	62,469	**7,308,731**
Executive Office of the Mayor	4,175,545	788,854	0	0	0	**4,964,399**
Executive Office of the Sheriff	5,532,096	2,213,603	0	0	0	**7,745,699**
Finance	8,966,056	8,212,729	0	0	0	**17,178,785**
Fire and Rescue-Center	326,756,551	45,272,960	9,393,005	5,414,615	0	**386,837,131**
Health Administrator	0	689,533	0	1,205,535	0	**1,895,068**
Investigations & Homeland Security	96,203,986	6,294,082	1	0	0	**102,498,069**
Jacksonville Human Rights Commission	836,044	204,288	0	0	0	**1,040,332**
Jax Citywide Activities	157,678,744	34,568,198	0	101,438,367	0	**293,685,309**
Medical Examiner	5,169,760	1,928,284	0	0	0	**7,098,044**
Military Affairs and Veterans	1,236,017	196,646	0	1,000	0	**1,433,663**
Neighborhoods	7,440,742	3,550,389	1	1,300,000	0	**12,291,132**
Office of Administrative Services	11,438,270	4,295,140	0	0	276,081	**16,009,491**
Office of Economic Development	2,337,282	1,095,248	0	208,000	(561,988)	**3,078,542**
Office of Ethics	594,956	49,513	0	0	0	**644,469**
Office of General Counsel-Center	71,410	107,084	0	0	(28,516)	**149,978**
Office of Property Appraiser	10,207,427	2,699,536	1	0	0	**12,906,964**
Office of Sports and Entertainment	2,152,870	9,520,712	1	654,875	0	**12,328,458**
Office of State's Attorney	0	2,841,154	0	0	0	**2,841,154**
Office of the Inspector General	1,373,874	167,256	0	0	0	**1,541,130**
Parks, Recreation & Community Services	23,119,664	30,405,326	0	3,086,580	0	**56,611,570**
Patrol & Enforcement	220,575,192	28,692,137	5	0	0	**249,267,334**
Personnel & Professional Standards	32,495,339	10,163,737	0	0	0	**42,659,076**
Planning and Development	3,581,556	1,243,690	0	0	(226,235)	**4,599,011**
Police Services	34,024,716	28,539,786	0	0	0	**62,564,502**
Public Defender's	0	1,509,142	0	0	0	**1,509,142**
Public Library	25,886,883	9,210,689	4,894,248	0	1,542,603	**41,534,423**
Public Works	17,268,738	45,714,604	200,000	0	291,935	**63,475,277**
Supervisor of Elections	4,914,947	4,514,387	0	0	0	**9,429,334**
Tax Collector Department	18,852,008	5,816,497	2	0	0	**24,668,507**
Total General Fund	**1,161,679,349**	**357,194,070**	**14,487,273**	**113,308,972**	**(6,046)**	**1,646,663,618**

SCHEDULE OF APPROPRIATIONS BY DEPARTMENT

Department	Personnel Expenses	Operating Expenses	Capital Outlay	Grants And Aids	Other Uses	Total
Special Revenue Funds						
City Council	224,063	12,108,423	0	0	24,954	**12,357,440**
Courts	1,002,768	2,896,917	250,000	0	0	**4,149,685**
Downtown Investment Authority	0	3,538,458	9,738,245	1,200,000	2,010,783	**16,487,486**
Employee Services	0	200,000	0	0	0	**200,000**
Finance	0	274,950	261,819	546,286	0	**1,083,055**
Fire and Rescue-Center	4,178,781	1,262,240	1	0	151,758	**5,592,780**
Jax Citywide Activities	3,097,647	39,678,878	0	176,819,227	0	**219,595,752**
Kids Hope Alliance	4,679,256	1,916,471	2	0	0	**6,595,729**
Military Affairs and Veterans	0	37,500	0	0	0	**37,500**
Office of Administrative Services	934,177	1,299,722	49,164	0	148,282	**2,431,345**
Office of Economic Development	258,872	3,415,382	0	0	567,580	**4,241,834**
Office of State's Attorney	0	474,302	150,000	0	0	**624,302**
Parks, Recreation & Community Services	2,464,897	2,599,891	6	0	439,259	**5,504,053**
Planning and Development	527,014	79,511	1	0	253,144	**859,670**
Police Services	333,844	7,387,804	1,255,318	0	0	**8,976,966**
Public Defender's	0	641,861	115,000	0	0	**756,861**
Public Library	234,717	94,153	3	0	0	**328,873**
Public Works	16,098,294	6,282,161	39,875,967	29,627,935	165,909	**92,050,266**
Total Special Revenue Funds	**34,034,330**	**84,188,624**	**51,695,526**	**208,193,448**	**3,761,669**	**381,873,597**
Capital Project Funds						
Fire and Rescue-Center	0	0	19,130,000	0	0	**19,130,000**
Office of Economic Development	0	0	1,500,000	0	0	**1,500,000**
Parks, Recreation & Community Services	0	0	137,141,255	0	0	**137,141,255**
Public Library	0	0	1,196,972	0	0	**1,196,972**
Public Works	0	0	191,267,691	0	0	**191,267,691**
Technology Solutions Department	0	0	125,528	0	0	**125,528**
Total Capital Project Funds	**0**	**0**	**350,361,446**	**0**	**0**	**350,361,446**

SCHEDULE OF APPROPRIATIONS BY DEPARTMENT

Department	Personnel Expenses	Operating Expenses	Capital Outlay	Grants And Aids	Other Uses	Total
Enterprise Funds						
Downtown Investment Authority	2,285,071	2,014,637	3	0	296,644	**4,596,355**
Jax Citywide Activities	2,033,237	264,390	0	0	0	**2,297,627**
Office of Administrative Services	9,897,677	119,725,682	43,300,005	0	2,567,358	**175,490,722**
Office of Sports and Entertainment	0	0	5,660,000	0	0	**5,660,000**
Parks, Recreation & Community Services	13,285,661	55,518,505	34,232,866	0	0	**103,037,032**
Public Works	9,287,375	12,122,261	221,931,800	0	737,845	**244,079,281**
Total Enterprise Funds	**36,789,021**	**189,645,475**	**305,124,674**	**0**	**3,601,847**	**535,161,017**
Internal Service Funds						
Employee Services	938,046	104,100,756	1	0	261,008	**105,299,811**
Finance	3,493,219	72,818,821	5	0	303,870	**76,615,915**
Jax Citywide Activities	(1,130,490)	0	0	0	0	**(1,130,490)**
Office of Administrative Services	9,196,286	31,740,066	29,068,264	0	919,949	**70,924,565**
Office of General Counsel-Center	12,735,415	1,799,104	1	0	386,212	**14,920,732**
Public Works	5,920,082	47,014,425	35,777	0	1,350,803	**54,321,087**
Technology Solutions Department	17,435,836	26,723,094	3,229,671	281,799	891,872	**48,562,272**
Total Internal Service Funds	**48,588,394**	**284,196,266**	**32,333,719**	**281,799**	**4,113,714**	**369,513,892**
Pension Trust Funds						
Jax Citywide Activities	65,172	0	0	0	0	**65,172**
Pension Fund	511,471	24,373,754	1	0	458,678	**25,343,904**
Total Pension Trust Funds	**576,643**	**24,373,754**	**1**	**0**	**458,678**	**25,409,076**
Grand Total	**1,281,667,737**	**939,598,189**	**754,002,639**	**321,784,219**	**11,929,862**	**3,308,982,646**

SCHEDULE OF APPROPRIATIONS BY DEPARTMENT

Summary of Major Fund Type

Department	General	Special Revenue	Capital Project	Enterprise	Internal Service	Pension Trust	Total
Advisory Boards And Commissions	519,822	0	0	0	0	0	**519,822**
City Council	10,758,954	12,357,440	0	0	0	0	**23,116,394**
Clerk of the Court-Center	6,571,538	0	0	0	0	0	**6,571,538**
Corrections	173,237,318	0	0	0	0	0	**173,237,318**
Courts	5,034,926	4,149,685	0	0	0	0	**9,184,611**
Downtown Investment Authority	746,336	16,487,486	0	4,596,355	0	0	**21,830,177**
Employee Services	7,308,731	200,000	0	0	105,299,811	0	**112,808,542**
Executive Office of the Mayor	4,964,399	0	0	0	0	0	**4,964,399**
Executive Office of the Sheriff	7,745,699	0	0	0	0	0	**7,745,699**
Finance	17,178,785	1,083,055	0	0	76,615,915	0	**94,877,755**
Fire and Rescue-Center	386,837,131	5,592,780	19,130,000	0	0	0	**411,559,911**
Health Administrator	1,895,068	0	0	0	0	0	**1,895,068**
Investigations & Homeland Security	102,498,069	0	0	0	0	0	**102,498,069**
Jacksonville Human Rights Commission	1,040,332	0	0	0	0	0	**1,040,332**
Jax Citywide Activities	293,685,309	219,595,752	0	2,297,627	(1,130,490)	65,172	**514,513,370**
Kids Hope Alliance	0	6,595,729	0	0	0	0	**6,595,729**
Medical Examiner	7,098,044	0	0	0	0	0	**7,098,044**
Military Affairs and Veterans	1,433,663	37,500	0	0	0	0	**1,471,163**
Neighborhoods	12,291,132	0	0	0	0	0	**12,291,132**
Office of Administrative Services	16,009,491	2,431,345	0	175,490,722	70,924,565	0	**264,856,123**
Office of Economic Development	3,078,542	4,241,834	1,500,000	0	0	0	**8,820,376**
Office of Ethics	644,469	0	0	0	0	0	**644,469**
Office of General Counsel-Center	149,978	0	0	0	14,920,732	0	**15,070,710**
Office of Property Appraiser	12,906,964	0	0	0	0	0	**12,906,964**
Office of Sports and Entertainment	12,328,458	0	0	5,660,000	0	0	**17,988,458**
Office of State's Attorney	2,841,154	624,302	0	0	0	0	**3,465,456**
Office of the Inspector General	1,541,130	0	0	0	0	0	**1,541,130**
Parks, Recreation & Community Services	56,611,570	5,504,053	137,141,255	103,037,032	0	0	**302,293,910**
Patrol & Enforcement	249,267,334	0	0	0	0	0	**249,267,334**
Pension Fund	0	0	0	0	0	25,343,904	**25,343,904**
Personnel & Professional Standards	42,659,076	0	0	0	0	0	**42,659,076**
Planning and Development	4,599,011	859,670	0	0	0	0	**5,458,681**
Police Services	62,564,502	8,976,966	0	0	0	0	**71,541,468**
Public Defender's	1,509,142	756,861	0	0	0	0	**2,266,003**
Public Library	41,534,423	328,873	1,196,972	0	0	0	**43,060,268**
Public Works	63,475,277	92,050,266	191,267,691	244,079,281	54,321,087	0	**645,193,602**
Supervisor of Elections	9,429,334	0	0	0	0	0	**9,429,334**
Tax Collector Department	24,668,507	0	0	0	0	0	**24,668,507**
Technology Solutions Department	0	0	125,528	0	48,562,272	0	**48,687,800**
Total Major Fund Type	**1,646,663,618**	**381,873,597**	**350,361,446**	**535,161,017**	**369,513,892**	**25,409,076**	**3,308,982,646**

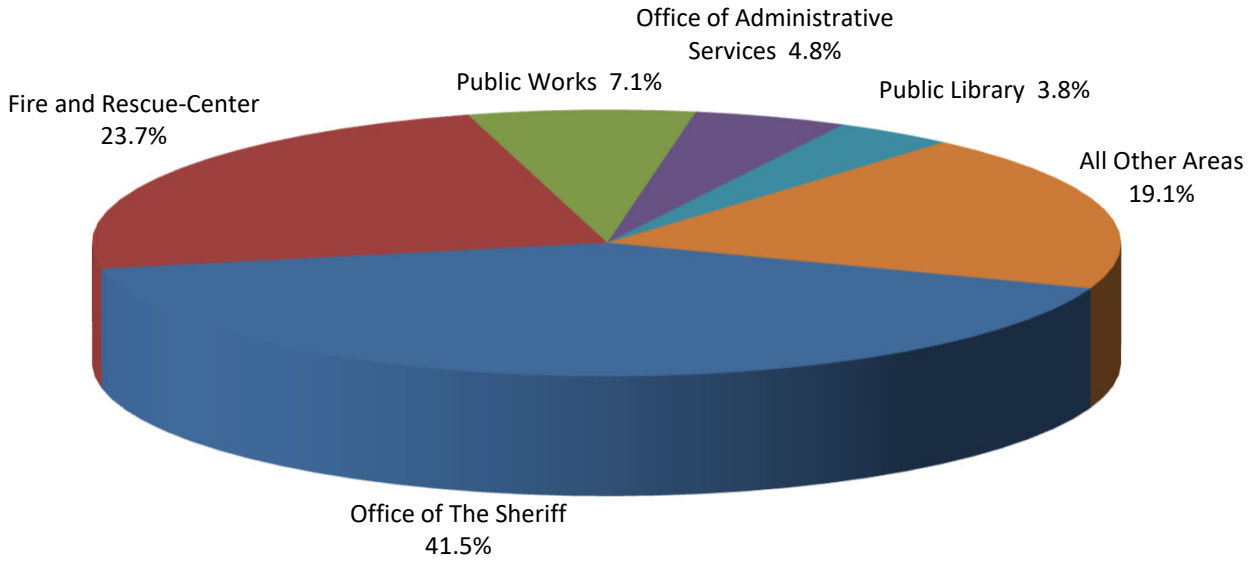
City of Jacksonville, Florida
Summary of Employee Cap by Fund

		FY 2024-2025 Adopted	FY 2025-2026 Proposed	FY 2025-2026 Approved	Change
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 - GENERAL SERVICES DISTRICT
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 - GENERAL SERVICES DISTRICT	**6,813**	**6,828**	**15**

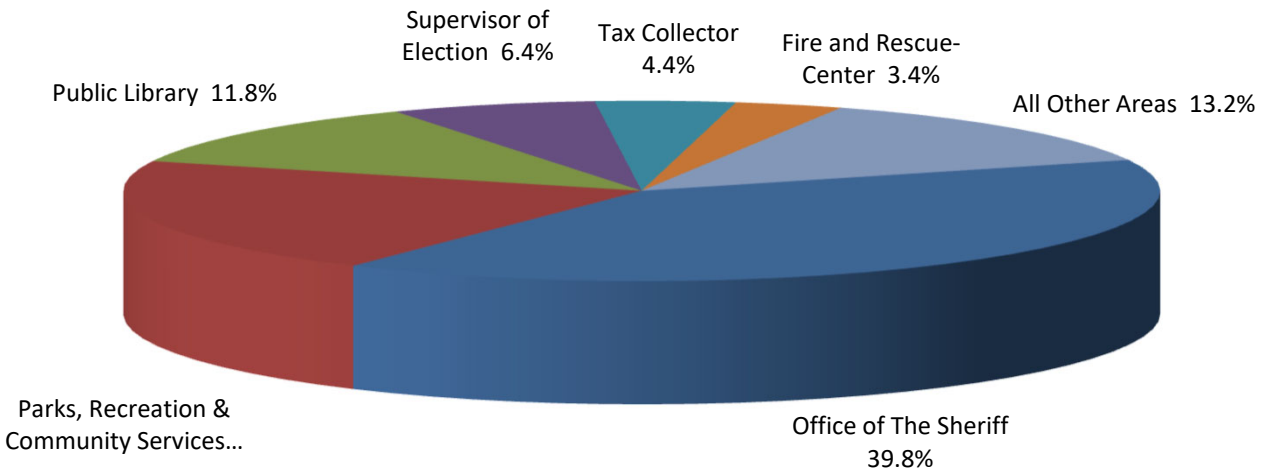
PERSONNEL DISTRIBUTION BY BRANCH OR EXECUTIVE DEPARTMENT



BRANCH OR EXECUTIVE DEPARTMENT	CLASSIFIED POSITIONS Fiscal Year 2023-24	Fiscal Year 2024-25	Fiscal Year 2025-26	Percent of Total	Percent Change
Office of The Sheriff	3,357	3,395	3,388	41.5%	(0.2%)
Fire and Rescue-Center	1,916	1,917	1,947	23.7%	1.6%
Public Works	567	577	585	7.1%	1.4%
Office of Administrative Services	381	398	396	4.8%	(0.5%)
Public Library	314	313	310	3.8%	(1.0%)
All Other Branches or Departmens					
Parks, Recreation & Community Services	288	288	286	3.5%	(0.7%)
Tax Collector	254	254	254	3.1%	0.0%
Technology Solutions Department	128	134	133	1.6%	(0.7%)
Finance	116	117	114	1.4%	(2.6%)
Property Appraiser	113	113	113	1.4%	0.0%
Neighborhoods	104	104	101	1.2%	(2.9%)
Office of General Counsel-Center	80	80	78	1.0%	(2.5%)
City Council Offices	67	67	67	0.8%	0.0%
Employee Services	51	51	51	0.6%	0.0%
Downtown Investment Authority	48	48	48	0.6%	0.0%
Planning and Development	40	42	44	0.5%	4.8%
Kids Hope Alliance	42	42	42	0.5%	0.0%
Medical Examiner	35	35	38	0.5%	8.6%
Clerk Of The Courts	36	36	36	0.4%	0.0%
Supervisor of Election	32	34	34	0.4%	0.0%
Court	17	21	24	0.3%	14.3%
Executive Office of the Mayor	23	23	23	0.3%	0.0%
Office of Economic Development	19	21	20	0.2%	(4.8%)
Office of Sports and Entertainment	18	18	19	0.2%	5.6%
Military Affairs and Veterans	14	14	14	0.2%	0.0%
Office of the Inspector General	12	12	12	0.1%	0.0%
Jacksonville Human Rights Commission	9	9	9	0.1%	0.0%
Advisory Boards And Commissions	5	5	5	0.1%	0.0%
Pension Fund	5	5	5	0.1%	0.0%
Office of Ethics	3	3	3	0.0%	0.0%
TOTAL	**8,094**	**8,176**	**8,199**	**100.0%**	**0.3%**

Executive Departments are restated to reflect City Council ordinances 2023-033-E, 2024-175-E, and 2025-030-E.

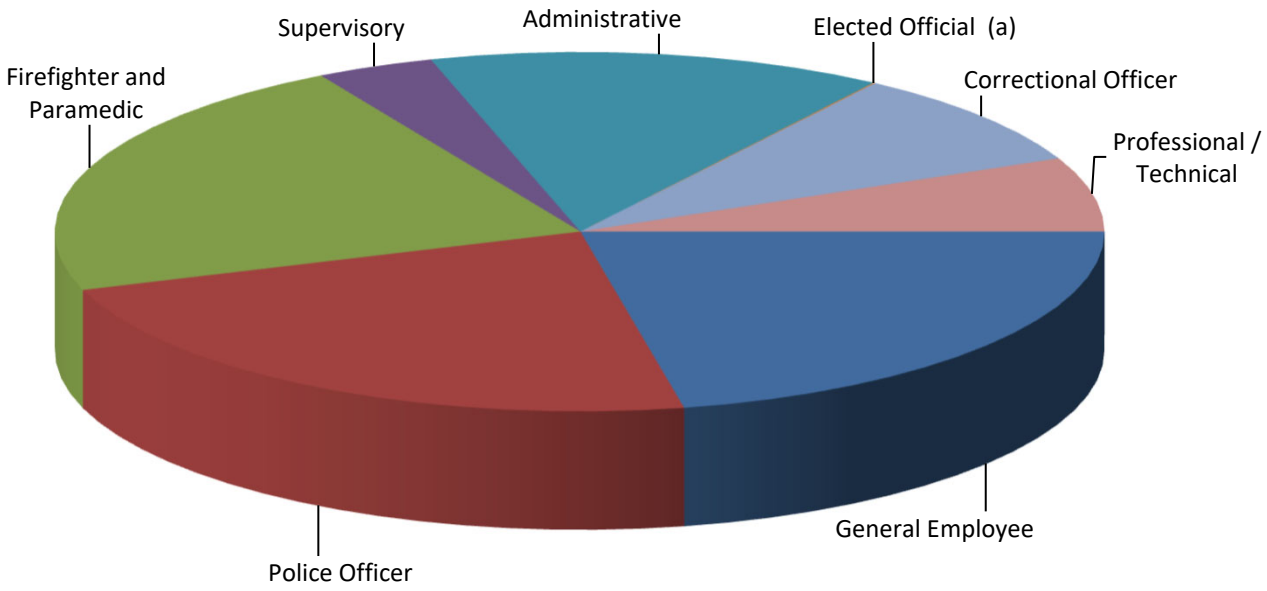
PART-TIME HOUR DISTRIBUTION BY BRANCH OR EXECUTIVE DEPARTMENT



BRANCH OR EXECUTIVE DEPARTMENT	PART-TIME HOURS Fiscal Year 2023-24	Fiscal Year 2024-25	Fiscal Year 2025-26	Percent of Total	Percent Change
Office of The Sheriff	644,822	638,027	640,107	39.8%	0.3%
Parks, Recreation & Community Services	329,137	334,337	336,054	21.0%	0.5%
Public Library	188,824	188,824	188,824	11.8%	0.0%
Supervisor of Election	228,704	114,241	103,281	6.4%	(9.6%)
Tax Collector	70,122	70,122	70,122	4.4%	0.0%
Fire and Rescue-Center	55,434	55,534	54,114	3.4%	(2.6%)
All Other Branches or Departmens					
Office of Administrative Services	45,608	46,648	37,548	2.3%	(19.5%)
Kids Hope Alliance	107,100	25,000	25,000	1.6%	0.0%
Jax Citywide Activities	20,800	20,800	20,800	1.3%	0.0%
Technology Solutions Department	14,660	14,660	14,660	0.9%	0.0%
Clerk Of The Courts	13,000	14,300	14,300	0.9%	0.0%
Public Works	10,246	12,846	14,146	0.9%	10.1%
Finance	12,990	12,990	12,470	0.8%	(4.0%)
City Council Offices	10,424	10,424	10,424	0.7%	0.0%
Neighborhoods	8,935	8,935	8,935	0.6%	0.0%
Property Appraiser	5,408	6,708	6,708	0.4%	0.0%
Planning and Development	6,297	6,297	6,297	0.4%	0.0%
Employee Services	6,084	6,084	6,084	0.4%	0.0%
Office of Economic Development	3,940	4,628	6,084	0.4%	31.5%
Office of Sports and Entertainment	5,460	5,460	5,460	0.3%	0.0%
Downtown Investment Authority	4,360	4,360	4,360	0.3%	0.0%
Executive Office of the Mayor	3,250	3,250	3,250	0.2%	0.0%
Office of General Counsel-Center	2,840	2,840	2,840	0.2%	0.0%
Office of Ethics	2,340	2,340	2,340	0.1%	0.0%
Court	2,290	2,290	2,290	0.1%	0.0%
Medical Examiner	2,080	2,080	2,080	0.1%	0.0%
Military Affairs and Veterans	2,080	2,080	2,080	0.1%	0.0%
Pension Fund	1,300	1,300	1,300	0.1%	0.0%
Advisory Boards And Commissions	1,248	1,248	1,248	0.1%	0.0%
TOTAL	**1,809,783**	**1,618,653**	**1,603,206**	**100.0%**	**(1.0%)**

Executive Departments are restated to reflect City Council ordinances 2023-033-E, 2024-175-E, and 2025-030-E.

PERSONNEL DISTRIBUTION BY EMPLOYEE TYPE

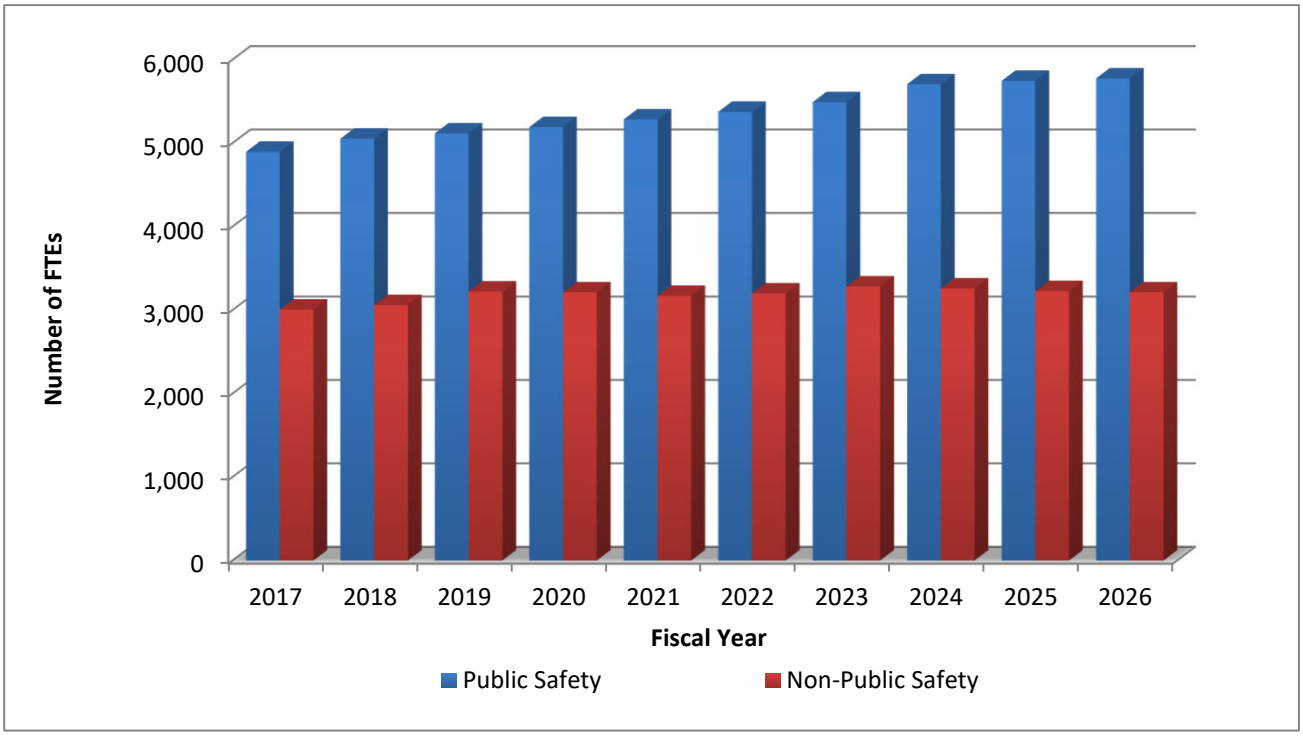


	CLASSIFIED POSITIONS				
GROUP DESCRIPTION	**Fiscal Year 2023-24**	**Fiscal Year 2024-25**	**Fiscal Year 2025-26**	**Percent Of Total**	**Change**
Police Officer	1,835	1,875	1,877	22.9%	2
General Employee	1,763	1,780	1,791	21.8%	11
Firefighter and Paramedic	1,786	1,780	1,806	22.0%	26
Administrative	1,095	1,133	1,152	14.1%	19
Correctional Officer	751	746	722	8.8%	(24)
Professional / Technical	554	561	548	6.7%	(13)
Supervisory	305	296	298	3.6%	2
Elected Official (a)	5	5	5	0.1%	0
Total	**8,094**	**8,176**	**8,199**	**100.0%**	**23**

(a) Due to Councilmember conflicts the 19 City Councilmember positions were removed from the annual budget bill to allow those Councilmembers to vote on the budget legislation. The true cap for this category is in fact unchanged at 24.

The positions and funding were added back to the position cap and budget effective 10/1/25 on a separate ordinance (2025-513-E). If not for this action by City Council, the citywide cap, would be 8,113, 8,195, and 8,218 respectively.

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



TOTAL STAFFING

Fiscal Year	Public Safety	Non-Public Safety	Total Staffing
FY 16-17	4,896	3,005	7,901
FY 17-18	5,053	3,061	8,114
FY 18-19	5,117	3,222	8,339
FY 19-20	5,192	3,211	8,403
FY 20-21	5,285	3,169	8,454
FY 21-22	5,375	3,198	8,573
FY 22-23	5,491	3,283	8,774
FY 23-24	5,706	3,258	8,964
FY 24-25	5,746	3,227	8,973
FY 25-26	5,776	3,213	8,989

ANTICIPATED GRANTS

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

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

The following schedules are for grants and programs that are approved by Council as part of the annual budget ordinance, ordinance 2025-504-E, on various schedules and are presented here to provide the reader with an overview of these programs.

Grant and Program Schedules:

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

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

Schedule of Continuation Grants / Programs With No City Match

Additional Appropriation Language:
There is also appropriated from and to such accounts, for the purposes stated herein, any additional grant funds, to the extent the same becomes available during the term of the grant, and during any permissible extension of the grant term.

				$19,108,153	$0	$427,568	67	7,988
				2025-504-E Schedule of Continuation Grants				
City Department/ Division	Grantor	Grant Name	Grant Description	Estimated Grant Award	Total Match Requested	In Kind Contribution	FTE Positions	Part Time Hours
Admin Services - Environmental Quality	Department of Homeland Security	Monitoring Demonstration Study - Air	Funding for two staff members assigned to this account to perform various air pollution monitoring within Duval County in accordance with requirements outlined by the Department of Homeland Security.	$297,879	$0	$0	2	0
Admin Services - Environmental Quality	FL Dept of Environmental Protection	Gas Storage Tank Cleanup	Funding for program management of the cleanup of petroleum contaminated sites within Duval County and surrounding counties. This grant aids in protecting the drinking water sources from petroleum contamination. This program addresses leaking storage tanks and the sites affect every Council district and socioeconomic area. EQD administers contractor cleanup of over 400 contaminated sites.	$1,661,608	$0	$0	22	5,200
Admin Services - Environmental Quality	FL Dept of Environmental Protection	Gas Storage Tank Inspection	Funding to perform inspections of covered facilities to ensure compliance with State regulation regarding leak detection, upgrades, tank and distribution replacements and financial responsibility (insurance). Faced with over 25,000 leaking underground storage tanks in the late 1980s, Florida established an Inland Protection Trust Fund to clean up historical spills.	$421,990	$0	$0	8	0
Admin Services - Environmental Quality	U.S. Environmental Protection Agency	Particulate Matter 103 Grant	Funding to operate an ambient air quality monitoring network for particulate matter 2.5 microns or less. Staff in this activity operates standard and continuous monitoring for this pollutant. All data collected at these sites must comply with EPA's Quality Assurance Plan.	$85,661	$0	$0	1	0
Admin Services - Environmental Quality	Jacksonville Environmental Protection Board	Mobile Air Monitoring	2025-330-E: Procure equipment for a mobile air monitoring unit to enhance the air monitoring capabilities in disadvantaged communities, particularly in Health Zone 1. Part-time hours needed through 9/30/29 and listed here for authorization.	$0	$0	$0	0	2,288
Admin Services - Environmental Quality	Florida Department of Transportation	Litter Control and Prevention Grant - Clean It Up Green It Up	Promotion of Great American Cleanup/Drive It Home-Keep Our Paradise Liter Free Trash Off. Provides funding for cleanup supplies and materials for community and countywide cleanups.	$15,000	$0	$15,000	0	0
Admin Services - Environmental Quality	Florida Inland Navigation District	Water Way Cleanup Program	Neighborhood Cleanup Support - Organized volunteer groups cleaning public rights-of-ways or other public areas are eligible for planning assistance and free support materials, such as bags and gloves. Annual Community Cleanups; Adopt-A-Road. Groups make a long-term commitment to perform monthly cleanups on city roadways and Litter Free Events.	$5,000	$0	$300	0	0
Court Administration	Department of Health & Human Services	SAMHSA Adult Drug Court Enhancement Program 9/30/23 - 9/29/28	2023-866-E Grant will expand the substance and use disorder (SUD) treatment and recovery support services of the program.	$399,353	$0	$0	0	0

Revised Schedual B1a

				2025-504-E Schedule of Continuation Grants				
City Department/ Division	Grantor	Grant Name	Grant Description	Estimated Grant Award	Total Match Requested	In Kind Contribution	FTE Positions	Part Time Hours
Court Administration	The Community Foundation	Teen Court Services 3/28/25-2/28/28	2025-375-E: Duval County Teen Court Program	$35,000	$0	$0	0	0
Court Administration	Florida Dept of children and family svcs	Mental Health and Adult Drug Court 12/1/24-11/30/27	2025-376-E: Fourth Circuit Mental Health and Adult Drug Court specifically in Clay County dealing with opioid use disorder.	$172,600	$0	$0	0	0
Court Administration	Hetzel Family	Battery Behavior Program for Duval County Teen Court 1/1/25 - 1/1/26	2025-105-E: Battery Behavior Program for Duval County Teen Court	$18,400	$0	$0	0	0
Finance - Grants Office	Department of Justice	Edward Byrne Memorial - Justice Assistance Grant 10/1/23-09-30-27	Grant funding appropriated on 2025-143-E. Position authorized through 9/30/27 and listed here for transparency.	$0	$0	$0	1	0
Finance - Grants Office	Department of Justice	Edward Byrne Memorial - Justice Assistance Grant 10/1/22-09/30/26	Grant funding appropriated on 2024-200-E. Positions authorized through 9/30/26 and listed here for transparency.	$0	$0	$0	2	0
Finance - Grants Office	Department of Justice	Edward Byrne Memorial - Justice Assistance Grant 10/1/21-09/30/25 [COJ is requesting to extend project period to 9/30/26]	Grant funding appropriated on 2022-504-E B1a. Position authorized through 9/30/25 and listed here for transparency. [COJ is requesting to extend project period to 9/30/26]	$0	$0	$0	1	0
Finance - Grants Office	Department of Justice	Community Based Violence Intervention and Prevention Grant 10/1/22 - 9/30/25 [COJ is requesting to extend project period to 9/30/26]	2024-168-E: Program goal is to centralize all violence prevention and intervention initiatives in Jacksonville to one location to reduce and prevent violence in a historically marginalized neighborhood and support City's efforts to train staff and participants, an secure wrap-around services to high-risk individuals and their families.	$0	$0	$0	1	0
Jacksonville Sheriff's Office	Department of Homeland Security	State Homeland Security Grant Program	To purchase prevention and response equipment, maintenance, and training that will help mitigate identified gaps in domestic security and enhance capability levels as assessed in the State Preparedness Report	$220,000	$0	$0	2	0
Jacksonville Sheriff's Office	Department of Justice	Bulletproof Vest Partnership Program	A reimbursement for up to 50% of the cost of body armor vests purchased for law enforcement officers.	$100,000	$0	$100,000	0	0
Jacksonville Sheriff's Office	Department of Justice	State Criminal Alien Assistance Program - SCAAP	Provides federal payments to localities that incurred correctional officer salary costs for incarcerating a specific population of individuals.	$75,000	$0	$0	0	0
Jacksonville Sheriff's Office	Federal Railroad Administration	Railroad Trespassing Enforcement	Funds overtime for officers to conduct deployments along rail rights-of-way in an effort to reduce injuries and fatalities.	$100,000	$0	$20,000	0	0
Jacksonville Sheriff's Office	Florida Department of Education	Coach Aaron Feis Guardian Program	Program will provide funding to background screen and train School Guardians (School Safety Assistants) for Duval County Public Schools and Duval County Charter Schools.	$150,000	$0	$0	0	500

Revised Schedual B1a

				2025-504-E Schedule of Continuation Grants				
City Department/ Division	Grantor	Grant Name	Grant Description	Estimated Grant Award	Total Match Requested	In Kind Contribution	FTE Positions	Part Time Hours
Jacksonville Sheriff's Office	Florida Department of Law Enforcement	Criminal Justice Training	Funding exclusively for advanced and specialized training for law enforcement and correctional officers and for administrative costs as approved by the FDLE Criminal Justice Standards and Training Commission (CJSTC), in accordance with Chapter 943.25 Florida Statutes	$250,000	$0	$0	0	0
Jacksonville Sheriff's Office	Florida Department of Law Enforcement	DUI Enforcement Project	Covers the cost of overtime for officers to conduct additional DUI Enforcement activities, and the supplies/equipment to support these activities.	$175,000	$0	$0	0	0
Jacksonville Sheriff's Office	Florida Department of Law Enforcement	JAG - Public Safety Analyst Project	Funding for training, travel, equipment, and one crime analyst position. Maintaining this project will assist JSO with information sharing on cross-jurisdictional criminal activity and intelligence to all jurisdictions located within Duval County.	$100,000	$0	$0	1	0
Jacksonville Sheriff's Office	Florida Department of Law Enforcement	JAG - Public Safety Analyst Project	Funding for training, travel, equipment, and one crime analyst position. Maintaining this project will assist JSO with information sharing on cross-jurisdictional criminal activity and intelligence to all jurisdictions located within Duval County.	$100,000	$0	$0	1	0
Jacksonville Sheriff's Office	Florida Department of Law Enforcement	Prison Rape Elimination Act	Program provides funding for training, supplies, and equipment necessary to comply with the Prison Rape Elimination Act.	$60,000	$0	$0	0	0
Jacksonville Sheriff's Office	Florida Department of Law Enforcement	SMART Motorcycle Program	Provides funds for overtime, supplies, and equipment to reduce motorcycle-related crashes and fatalities by providing training on safe motorcycle operation.	$90,000	$0	$0	0	0
Jacksonville Sheriff's Office	Florida Department of Law Enforcement	Speed and Aggressive Driving Enforcement	Covers the cost of overtime for officers to conduct additional enforcement activities to deter speed and aggressive driving, as well as the supplies/equipment needed to support these activities.	$200,000	$0	$0	0	0
Jacksonville Sheriff's Office	Florida Department of Transportation	High Visibility Enforcement Bicycle & Pedestrian Safety Campaign	Fund overtime for officers to conduct bicycle and pedestrian safety deployments in targeted hot-spots to educate and enforce safe pedestrian, bicyclist and driver behaviors.	$150,000	$0	$0	0	0
Jacksonville Sheriff's Office	Florida Office of Attorney General	Victims of Crime Act - VOCA	Fund victim advocate positions, supplies, training, travel, and equipment to provide services to victims following an act of crime.	$150,000	$0	$0	2	0
Jacksonville Sheriff's Office	Walmart	Local Grant Program	To purchase supplies and equipment to enhance Homeland Security efforts.	$5,000	$0	$0	0	0
Jacksonville Sheriff's Office	Florida Department of Law Enforcement	State Financial Assistance for Fentanyl Eradication in Florida	Fentanyl Overdose Death Investigations	$200,000	$0	$0	0	0
			Fentanyl and Opioid Eradication	$200,000	$0	$0	0	0
			Operation Jacob's Ladder	$200,000	$0	$0	0	0
			Operation Three Crowns	$200,000	$0	$0	0	0
Jacksonville Sheriff's Office	Florida Department of Transportation	Occupant Safety	Provides overtime for officers to conduct deployments that encourage seat belt use.	$100,000	$0	$0	0	0
Jacksonville Sheriff's Office	Florida Alliance to End Human Trafficking	Human Trafficking Grant Program	Provides funds for technology to assist with human trafficking investigations.	$100,000	$0	$0	0	0
JFRD - Emergency Preparedness	Department of Health & Human Services	EMS County Award	Funding to enhance and improve pre-hospital emergency medical services to the citizens of Duval County.	$86,000	$0	$0	0	0

Revised Schedual B1a

				2025-504-E Schedule of Continuation Grants				
City Department/ Division	Grantor	Grant Name	Grant Description	Estimated Grant Award	Total Match Requested	In Kind Contribution	FTE Positions	Part Time Hours
JFRD - Emergency Preparedness	Department of Homeland Security	Emergency Management Performance Grant - EMPG	Federal funds awarded through the State's Emergency Management Division to local jurisdictions to prepare for catastrophic events.	$190,000	$0	$186,462	0	0
JFRD - Emergency Preparedness	Executive Office of the Governor	Emergency Management Preparedness Assistance - EMPA	Funds created by the Florida Legislature in 1993 to implement necessary improvements in the emergency management programs statewide, These funds benefit preparation for catastrophic events throughout Duval County.	$106,000	$0	$105,806	3	0
JFRD - Rescue	Shands Jacksonville Medical Center, Inc. d/b/a UF Heath Jacksonville	Mobile Stroke Treatment Unit Program	2025-237: The MSTU is a specialized ambulance equipped and staffed for on-scene stroke diagnosis, treatment, and transport. The unit will expedite stroke diagnosis and treatment by bringing specialized equipment and personnel directly to a patient's location, thereby reducing time to treatment and improving clinical outcomes.	$1,047,471	$0	$0	7	0
Medical Examiner's Office	Florida Department of Law Enforcement	Paul Coverdell Forensic Science Improvement	Forensic Science Improvement Grant Program	$75,857	$0	$0	0	0
Military Affairs and Veterans	Department of Commerce	Defense Infrastructure Grant - Florida Defense Alliance 07/1/23-06/30/26	Agreement #S0229 Funding is utilized along with DOD funding to purchase development easement rights for properties around Duval County Navy bases and airfields. The development rights easements are acquired from willing sellers and secure Duval County Navy bases and airfields from encroachment.	$500,000	$0	$0	0	0
Military Affairs and Veterans	Department of Commerce	Defense Infrastructure Grant - Florida Defense Support Task Force 07/1/23-06/30/26	Agreement #S0237 Funding is utilized along with DOD funding to purchase development easement rights for properties around Duval County Navy bases and airfields. The development rights easements are acquired from willing sellers and secure Duval County Navy bases and airfields from encroachment.	$500,000	$0	$0	0	0
Military Affairs and Veterans	Department of Commerce	Defense Reinvestment Grant Program	Military Base and Mission Advocacy - Provide federal advocacy for the growth of the military investment in Duval County. The grant secures a federal advocacy firm that lobbies Congress and the Pentagon for increased investment in Duval County military bases and missions.	$100,000	$0	$0	0	0
Military Affairs and Veterans	Jacksonville Jaguar Foundation	Veterans Resource and Reintegration Center	Funding for a one-stop Veterans resource and reintegration center. The center is managed by MAV Department and enhances the ability to provide social services, housing assistance, career related services and financial assistance to Veterans and transitioning military.	$100,000	$0	$0	3	0
Military Affairs and Veterans	United States Department of Labor Veterans Education and Training Service	Homeless Veterans Stand Down	Fund a two day resource and career fair that provides services and nutrition for homeless and at-risk Veterans. The event provides, clothing, medical care, dental, mental health, food, haircuts and VA assistance.	$10,000	$0	$0	0	0
Military Affairs and Veterans	United Way Worldwide	United Way Worldwide Veterans - Rent and Utilities	Provides rent and utility assistance for Duval County veterans. The city provides case management and up to $500 in assistance per client for rent and utilities for those facing eviction and/or utility disconnection.	$20,000	$0	$0	0	0

				2025-504-E Schedule of Continuation Grants				
City Department/ Division	Grantor	Grant Name	Grant Description	Estimated Grant Award	Total Match Requested	In Kind Contribution	FTE Positions	Part Time Hours
Parks, Rec and Community Services	State Department of Elder Affairs / Elder Source	Emergency Home Energy Assistance Program For Elders - EHEAP	Funding to provide crisis assistance to eligible low-income households with at least one individual aged 60 or older experiencing a heating or cooling emergency. The program allows for payments to utility companies, the purchase of blankets, portable heaters and fans, repairs of existing heating or cooling equipment, and the payment of reconnection fees.	$205,300	$0	$0	1	0
Parks, Rec and Community Svcs: Social Services	Department of HHS	Ending the HIV Epidemic: A Plan for America	Funding to reduce the number of new HIV infections with the use of HIV Medical Mobile Units. Grant ends Feb-2025	$2,200,000	$0	$0	1	0
Parks, Rec and Community Svcs: Social Services	Department of HHS	Ryan White Part A	Health Resources and Services Administration - HIV/AIDS Programs	$6,500,000	$0	$0	8	0
Parks, Rec and Community Svcs: Social Services	Department of Justice	Jacksonville Safety First	Funding to provide supervised visitation services to protect children affected by domestic violence.	$550,000	$0	$0	0	0
Parks, Rec and Community Svcs: Social Services	Department of Justice	Transitional Housing Program	Funding to provide transitional housing and supportive services to victims of domestic violence, sexual assault, stalking and human trafficking who are homeless due to their victimization.	$500,000	$0	$0	0	0
Public Works - Construction Mgmt AND Neighborhoods - Environmental Quality	Florida Department of Transportation	National Pollutant Discharge Elimination System / MS4 Permit Grant	Grant will provide for Phase 1 Permit Cycle 3 requirements, which includes a Monitoring Plan. Perform stormwater discharge compliance and water quality assessments, total maximum daily load monitoring for nutrient levels in the Lower St. Johns basin, illicit discharge and improper disposal proactive inspections, and other means of monitoring the impairment of waterways.	$380,034	$0	$0	0	0

Schedule of Continuation Grants / Programs With A City Match

Additional Appropriation Language:
There is also appropriated from and to such accounts, for the purposes stated herein, an additional ten percent (10%) or $20,000, whichever is greater, of the total grant match funds, to the extent the same becomes available during the term of the grant, and during any permissible extension of the grant term. There is also appropriated from and to such accounts, for the purposes stated herein, any additional grant funds, to the extent the same becomes available during the term of the grant, and during any permissible extension of the grant term.

FY26 Request for Reserve for Federal Grant Match / Overmatch:	$10,181,076
Nutrition Services Incentive Program Match / Overmatch:	$3,086,580
JSO Federal Forfeitures Port Security Grant Program Match / Overmatch:	$150,000
Reserve for Federal Matching Grants (B1b) Net:	$6,944,496

(a) Grants previously on B1a but moved to B1b due to grantor now requiring cash match.

				$21,487,563	**$3,536,681**	**$6,644,395**	**$10,181,076**	**$98,349**	**129**	**14,300**
				2025-504-E Schedule of Continuation Grants						
City Department/ Division	Grantor	Grant / Program Name	Grant / Program Description	Estimated Grant Award	Match Requested	Overmatch Requested	Total Match Requested	In Kind Contribution	FTE Positions	Part Time Hours
Jacksonville Sheriff's Office	Department of Homeland Security	Port Security Grant Program	To purchase equipment that will improve port-wide maritime security risk management, enhance maritime domain awareness, support maritime security training and exercises, and maintain maritime security mitigation protocols that support port recovery and resiliency capabilities.	$450,000	$150,000	$0	$150,000	$0	0	0
Jacksonville Sheriff's Office	Department of Justice	Community Oriented Policing Services - COPS Hiring Program	2024-109-E: Funding to hire and rehire career law enforcement officers necessary to increase the jurisdiction's community policing capacity to prevent and disrupt crime and violence. 10/01/23-09/30/28	$1,600,000	$921,800	$3,281,977	$4,203,777	$0	40	0
JFRD	Department of Homeland Security	(a) Urban Areas Security Initiative Grant	2024-169-E: Grant will purchase equipment, provide training, planning and the conducting of exercises in the event of a terrorist incident	$1,300,000	$325,000	$0	$325,000	$0	3	0
JFRD - Emergency Preparedness	Department of Homeland Security	(a) State Homeland Security Grant Program - SHSGP: Sustainment HazMat	Funds to improve the ability of Duval County first responders/receivers to prevent and respond to chemical, biological, radiological, or nuclear incidents.	$45,000	$11,250	$0	$11,250	$0	0	0
JFRD - Emergency Preparedness	Department of Homeland Security	(a) State Homeland Security Grant Program - SHSGP: USAR Sustainment Task Force	Funds to improve the ability of Duval County first responders/receivers to prevent and respond to chemical, biological, radiological, or nuclear incidents.	$90,000	$22,500	$0	$22,500	$0	0	0
JFRD - Emergency Preparedness	Executive Office of the Governor	Hazard Analysis Agreement	Funding to identify and conduct on-site evaluation of facilities in Duval County that house hazardous materials.	$10,000	$10,000	$59,000	$69,000	$0	1	0
JFRD - Emergency Preparedness	FEMA	Hazard Mitigation Grant - Safe Room	Phase II construction of a hurricane safe room in Jacksonville. Phase 1 design and engineering approved / funded in FY23. FY24 CIP includes Phase II portion of the project, but funding has not been received as of this date. Phase II funding not expected until FY25.	$14,000,000	$1,400,000	$0	$1,400,000	$0	0	0
Military Affairs and Veterans	United States Department of Labor Veterans Education and Training Service	Homeless Veterans Reintegration Program	Funding to provide case management, job training and placement, and financial support for job certifications, uniforms, and tools. Transitional housing assistance and social supports to homeless Veterans is provided along with on-going support and case management to assure job retention	$276,425	$30,000	$0	$30,000	$0	3	1,040
Admin Services - Environmental Quality	Environmental Protection Agency	Air Pollution Control EPA 105	Air Pollution Control EPA 105 program	$512,000	$424,275	$0	$424,275	$0	9	4,160
Parks, Rec and Community Svcs: Senior Services	Americorps Seniors	Senior Companion Program	Program provides assistance for seniors aged 60 years and older who have one or more physical, emotional, or mental health limitations and needs assistance to achieve and maintain their high level of independent living.	$264,582	$26,458	$38,051	$64,509	$0	2	1,300
Parks, Rec and Community Svcs: Senior Services	Corporation for National and Community Services	Retired and Senior Volunteer Program	Funding to encourage and provide opportunities for seniors (age 55+) to be volunteers within the program are trained to read weekly to Duval County Public School pre-k and kindergarten whose families are economically disadvantaged.	$223,750	$22,375	$208,341	$230,716	$0	3	1,300

Revised Schedule B1b

				2025-504-E Schedule of Continuation Grants						
City Department/ Division	Grantor	Grant / Program Name	Grant / Program Description	Estimated Grant Award	Match Requested	Overmatch Requested	Total Match Requested	In Kind Contribution	FTE Positions	Part Time Hours
Parks, Rec and Community Svcs: Senior Services	Corporation of National Community Services	Foster Grandparent Program of Duval County	Volunteer program for seniors (age 55+) to tutor and mentor at risk and special needs children.	$420,835	$42,084	$29,266	$71,350	$22,884	3	1,300
Parks, Rec and Community Svcs: Senior Services	State Department of Elder Affairs /Elder Source	Jacksonville Senior Service Program - JSSP	Provide activities and programs that promote healthy living for citizens of Duval County 60 years of age and over. Grantor requires match funds. Additional funds needed as local match to support the program staff for 19 Centers; 26 transportation buses for services, and other operating cost within the program.	$1,811,124	$140,084	$2,946,496	$3,086,580	$0	60	5,200
Parks, Rec and Community Svcs: Senior Services	State Department of Elder Affairs/Elder Source	Respite for Elders Living Everyday Families - RELIEF Program	Funding for continued services and expand in-home and group respite services and educational/services seniors, stipends to senior / low-income volunteers, services through faith-based organizations, evening in-home respite services for caregiver / families.	$183,847	$10,855	$6,645	$17,500	$0	1	0
Parks, Rec and Community Svcs: Social Services	DOJ / Office of the Florida Attorney General	Victims of Crime Act - VOCA	Information and Referrals for Crime Victims.	$300,000	$0	$74,619	$74,619	$75,465	4	0

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

Council Approved Project List On: 2025-019-E

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

00111-195003-000000-00000336-00000-0000000 Account: 599100 $3,060,000

			$2,660,000	$3,060,000	$5,720,000
Project	Council District	Phase	Florida Inland Navigation District (F.I.N.D)	City *	Project Total
Pottsburg Creek / Beach Blvd Boat Ramp	4	Construction	$2,300,000	$2,760,000	$5,060,000
Seiden Park Development	2	Design	$250,000	$300,000	$550,000
Hopkins Creek Kayak Launch	13	Construction	$110,000	$0	$110,000

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

Schedule B1c

DEBT MANAGEMENT POLICIES AND PLANS

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

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

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

The table below outlines the established debt limits and the debt service ratios for the 2024-2025 fiscal year-end (09/30/25), which are summarized in the most recent Study and monitored by the City to control its debt position. With each ratio, are the City's current position and the target levels for the City to measure progress in strengthening its credit standing.

Measure	FYE25	Target	Maximum	Minimum	Direction
Overall Net Debt as % of Full Market Value	1.62%	2.5%	3.5%	N/A	Lower is better
GSD Debt Service as % of GSD Revenues	6.14%	11.5%	13.0%	N/A	Lower is better
Unassigned GF Balance as % of GSD Revenues (incl. Emergency Reserves)1	29.34%	17.0%	N/A	12.0%	Higher is better
Unassigned GF Balance as % of GSD Revenues (excl. Emergency Reserves)[1]	22.11%	10.0%	N/A	5.0%	Higher is better
Ten Year Principal Paydown – All City Debt	64.34%	50.0%	N/A	30.0%	Higher is better
Ten Year Principal Paydown – GSD Debt	50.04%	50.0%	N/A	30.0%	Higher is better
Debt Per Capita	$2,692	$2,600	$3,150	N/A	Lower is better

[1] *Since reserve balances will not be known until FY End, the FY24 values are provided for these measures*

In order to fund its capital needs, the City expects to issue additional bonds for capital projects during the planning period. With the development of the City's operating budget, CIP, and 5-year financial plan, the City should have a better idea of its plan for capital funding. The table below reflects issuances and retirements for this period. From the Study, projected issuances will exceed retirements by a net amount of approximately $1.16 billion over the five year period ending 2030. Consequently, the amount of debt is expected to increase from $2.39 billion in fiscal year 2025 to $3.55 billion through fiscal year 2030.

Projected Change in Debt Outstanding

FISCAL YEAR END	2025	2026	2027	2028	2029	2030
Outstanding Debt, Beginning		2,392,510	2,867,769	3,202,519	3,517,284	3,656,324
Already Authorized - Prior CIP		425,000	212,500	127,500	85,000	-
Borrowing for Proposed Authorizations (a)		277,063	361,189	421,387	262,756	127,978
Debt Pay down		(226,804)	(238,939)	(234,122)	(208,716)	(230,449)
Outstanding Debt, Ending	2,392,510	2,867,769	3,202,519	3,517,284	3,656,324	3,553,853

(a) Source: CIP debt management funding for FY26 to FY30 as proposed by Ordinance 2025-504

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

It should be noted that as capital improvement needs vary from year to year and as Council amends the capital improvement plan, it is possible that the amount of debt forecasted above to be outstanding through fiscal year 2030 may be reduced or possibly increased.

ANNUAL CONTINUING DISCLOSURE SUPPLEMENT

The annual continuing disclosure supplement is for the fiscal year ending September 30,2024 which is the most recently closed fiscal year. The annual continuing disclosure supplement was filed by the City to provide an overview of the City's borrowing programs, as well as to provide certain financial and operating information required pursuant to the City's continuing disclosure obligations related to its various borrowing programs. In addition, this supplement includes a description of the pledge and a listing of the outstanding debt for each program.

I: Special Revenue (Covenant) Pledge

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

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

Special Revenue (Covenant) Bonds

Bonds Outstanding

(in thousands)

	Issue Date	Issued	9/30/2024 Outstanding	10/1/2024 Repayment	10/1/2024 Outstanding
Series 2013B	9/16/2013	$ 35,145	$ 3,745	$ (1,500)	$ 2,245
Series 2014	11/19/2014	100,160	-	-	-
Series 2016A	9/15/2016	92,215	60,845	(6,965)	53,880
Series 2016B	9/15/2016	58,645	43,430	(7,545)	35,885
Series 2017A	9/20/2017	112,865	93,395	(2,630)	90,765
Series 2019A	9/25/2019	151,625	121,500	(7,415)	114,085
Series 2019B	9/25/2019	45,535	45,535	-	45,535
Series 2020A	9/16/2020	123,630	95,350	(8,810)	86,540
Series 2020B	9/16/2020	15,670	8,485	(2,880)	5,605
Series 2020C	9/16/2020	105,485	90,620	(5,170)	85,450
Series 2021A	9/22/2021	97,900	87,330	(6,330)	81,000
Series 2022A	7/7/2022	120,380	114,865	(15,920)	98,945
Series 2022B	4/19/2022	28,682	27,849	(1,214)	26,635
Series 2022C	9/22/2022	99,175	97,685	(3,420)	94,265
Series 2023A	9/14/2023	255,925	255,925	(4,520)	251,405
Series 2023B	9/14/2023	27,135	27,135	(7,135)	20,000
Series 2024	8/27/2024	265,560	265,560	-	265,560
		$ 1,735,732	$ 1,439,254	$ (81,454)	$ 1,357,800

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

Annual Financial Information and Operating Data

Special Revenue (Covenant) Pledge

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

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

Calculation of Covenant Revenues and Anti-Dilution Test

(in thousands)

Covenant Revenues	2020	2021	2022	2023	2024
Total General Fund Revenues	$ 1,278,173	$ 1,361,620	$ 1,409,145	$ 1,619,614	$ 1,797,758
Less: Property Tax Revenues	(699,218)	(752,018)	(807,606)	(909,762)	(1,040,678)
Total Covenant Revenues	$ 578,955	$ 609,602	$ 601,539	$ 709,852	$ 757,080
35% Limitation [1]	$ 202,634	$ 213,361	$ 210,539	$ 248,448	$ 264,978
45% Limitation [2]	260,530	274,321	270,693	319,433	340,686
Maximum Annual Debt Service [3]	152,159	145,247	138,351	147,677	154,597
% of Limit [4]	75.1%	68.1%	65.7%	59.4%	58.3%

Note: Revenues are audited through 2023. Revenues and Debt Service are reported on an accrual basis.

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

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

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

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

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

Calculation of the Anti-Dilution Test Limitation per the Amendatory Ordinance

(in thousands)

Covenant & Supplemental Revenues	2020	2021	2022	2023	2024
Total General Fund Revenues	$ 1,278,173	$ 1,361,620	$ 1,409,145	$ 1,619,614	$ 1,797,758
Less: Property Tax Revenues	(699,218)	(752,018)	(807,606)	(909,762)	(1,040,678)
Total Covenant Revenues	$ 578,955	$ 609,602	$ 601,539	$ 709,852	$ 757,080
Supplemental Revenues [1]	23,968	11,315	17,555	14,582	14,583
Total Covenant Revenues and Supplemental Rev	$ 602,923	$ 620,917	$ 619,094	$ 724,434	$ 771,663
Maximum Annual Debt Service [2]	$ 146,773	$ 133,212	$ 138,351	$ 147,677	$ 154,597
Coverage [3]	4.11x	4.66x	4.47x	4.91x	4.99x

Note: Revenues are audited through 2023. Revenues and Debt Service are reported on an accrual basis.

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

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

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

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

The following table lists all of the City's Non-Self-Sufficient Debt outstanding as of September 30, 2024:

City of Jacksonville, FL
Non-Self-Sufficient Debt

Non-Self-Sufficient Debt:		FYE 9/30/24 Outstanding
Special Obligation Bonds Payable:		
Special Revenue and Refunding Bonds, Series 2016A	$	36,657,421
Special Revenue Refunding Bonds, Series 2017A		10,600,000
Special Revenue and Refunding Bonds, Series 2019A		80,352,300
Taxable Special Revenue and Refunding Bonds, Series 2020C		60,657,600
Special Revenue and Refunding Bonds, Series 2021A		8,535,000
Special Revenue Bonds, Series 2022A		68,060,000
Special Revenue Bonds, Series 2023A		23,922,337
Special Revenue Bonds, Series 2024		37,922,569
Total Special Obligation Bonds Payable	$	326,707,227
Bonds and Notes Payable from Internal Service Operations:		
Special Revenue Bonds, Taxable Series 2013B	$	3,745,000
Special Revenue Bonds, Series 2016A		24,187,579
Special Revenue Refunding Bonds, Series 2017A -		64,985,000
Special Revenue Bonds, Series 2018		36,485,000
Special Revenue and Refunding Bonds, Series 2019A		40,890,000
Special Revenue and Refunding Bonds, Series 2020A		95,350,000
Taxable Special Revenue and Refunding Bonds, Series 2020C		29,962,400
Special Revenue Bonds, Series 2021A		78,795,000
Taxable Special Revenue Bonds, Series 2022B		27,848,800
Special Revenue Bonds, Series 2022C		97,685,000
Special Revenue Bonds, Series 2023A		232,002,663
Special Revenue Bonds, Series 2024		226,457,530
Commercial Paper Notes		57,100,000
Total Bonds and Notes Payable from Internal Service Operations	$	1,015,493,973
Special Revenue (Covenant) Bonds Supported by BJP Revenues[1]:		
Special Revenue and Refunding Bonds, Series 2016B	$	43,430,000
Special Revenue Refunding Bonds, Series 2019B		45,535,000
Special Revenue Refunding Bonds, Series 2020B		8,485,000
Special Revenue Refunding Bonds, Series 2023B		27,135,000
Total Special Revenue (Covenant) Bonds Supported by BJP Revenues	$	124,585,000
TOTAL NON-SELF-SUFFICIENT DEBT	$	1,466,786,199

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

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

City of Jacksonville, FL
General Fund Schedule of Revenues & Expenditures
Fiscal Years 2020 through 2024
(in thousands)

	2020	2021	2022	2023	2024
Revenue:					
Property taxes	$ 699,218	$ 752,018	$ 807,606	$ 909,762	$ 1,040,678
Utility service taxes	124,789	123,699	129,727	129,923	134,001
Licenses, permits and fees	41,295	41,782	47,514	47,656	46,060
Intergovernmental	183,073	207,049	241,028	252,953	245,986
Charges for services	68,418	81,862	82,550	87,080	112,891
Fines and forfeitures	1,894	2,713	2,426	2,281	2,285
JEA Contribution	118,824	120,012	121,212	122,424	123,649
Interest	17,113	5,287	(44,315)	35,535	63,233
Other	23,549	27,198	21,397	32,000	28,975
Total Revenue	1,278,173	1,361,620	1,409,145	1,619,614	1,797,758
Expenditures and Encumbrances:					
City Council	12,825	11,760	11,294	11,932	12,650
Clerk of the Courts	4,893	5,365	5,609	6,492	6,321
Courts	4,415	5,450	4,922	5,965	6,325
Downtown Investment Authority	1,046	916	4,299	11,470	1,057
Employee Services	10,480	6,967	7,094	7,617	7,855
Office of Ethics	402	423	505	625	755
Finance	13,180	20,168	22,513	23,718	21,167
Fire/Rescue	264,231	287,609	310,315	345,129	378,888
General Counsel	91	134	93	160	1,332
Health Administrator	1,142	1,115	1,286	1,728	1,608
Inspector General	1,159	1,247	1,368	1,327	1,513
Intra-Governmental Service/ Administrative Servic	-	-	-	-	9,937
Jacksonville Children's Comm. / Kids Hope Alliance	-	-	-	-	12
Jacksonville Human Rights Commission	755	752	804	865	1,199
Mayor	4,310	4,591	4,290	4,598	5,392
Mayor's Boards and Commissions	503	487	535	516	523
Medical Examiner	5,282	5,457	5,791	6,281	6,817
Military Affairs, Vet & Disabled Svcs	1,298	1,427	1,327	1,374	1,427
Neighborhoods	20,650	22,379	21,886	21,857	15,103
Office of Economic Development	1,868	3,318	2,232	2,227	4,190
Parks & Recreation	41,778	43,841	43,434	49,283	52,288
Planning and Development	3,794	4,049	4,343	4,846	5,252
Property Appraiser	10,642	11,156	11,523	11,667	12,127
Public Defender	2,469	2,472	2,323	2,550	2,616
Public Libraries	33,670	35,244	35,564	38,272	40,842
Public Works	46,312	49,962	51,822	56,663	68,447
Regulatory Compliance	-	-	-	-	-
Office of the Sheriff	472,363	484,725	515,231	550,790	597,313
Special Services	-	-	-	-	-
Sports & Entertainment	8,073	5,011	11,021	11,299	12,744
State Attorney	2,008	2,286	2,291	2,939	2,815
Supervisor of Elections	7,885	7,540	11,101	10,812	12,424
Tax Collector	20,653	19,913	23,974	23,369	25,884
Contribution to Shands-Jacksonville	34,276	29,472	30,276	30,276	28,733
Jacksonville Misc. Citywide Activities	168,735	108,897	113,898	125,376	158,473
Total Expenditures and Encumbrances	1,201,188	1,184,133	1,262,964	1,372,023	1,504,029
Excess of Revenue Over (Under) Expenditures	76,985.00	177,487.00	146,181.00	247,591.00	293,729.00
Other Financing Sources (Uses):					
Transfers In	19,051	16,351	16,460	22,386	33,369
Transfers Out	(146,444)	(127,705)	(118,674)	(161,703)	(242,907)
Long Term Debt Issued	72,700	-	4,722	-	5,979
Lease & Subscription Proceeds	-	-	2,127	270	239
Total Other Financing Sources (Uses)	(54,693)	(111,354)	(95,365)	(139,047)	(203,320)
Excess (Deficiency) of Revenue Over (Under) Expenditures	$ 22,292	$ 66,133	$ 50,816	$ 108,544	$ 90,409

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

II: Excise Taxes Revenue Pledge

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

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

Annual Financial Information and Operating Data

Excise Taxes Revenue Pledge

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

City of Jacksonville, FL
Excise Tax Revenue Pledge
Revenues and Debt Service Coverage
(in thousands)

	2020	2021	2022	2023	2024
Utility Services Tax:					
JEA Electric	$ 76,618	$ 76,078	$ 80,662	$ 79,583	$ 83,697
JEA Water	15,370	15,100	15,948	16,020	16,325
Telecommunications	25,592	25,001	25,079	25,837	26,155
Peoples Gas	584	738	791	782	1,000
Miscellaneous	2,093	2,351	2,818	3,172	2,194
Total Utility Services Tax Revenue	$ 120,257	$ 119,268	$ 125,298	$ 125,394	$ 129,370
Fuel Oil Tax	16	6	4	15	16
Occupational License Taxes	7,122	6,993	6,975	6,745	6,965
Total Excise Taxes Pledged Revenues	$ 127,395	$ 126,267	$ 132,277	$ 132,153	$ 136,351
Maximum Annual Debt Service	$ 5,554	$ -	$ -	$ -	$ -
Pledged Revenue Coverage	22.94 x	N/A	N/A	N/A	N/A

III: Local Government Sales Tax Revenue Pledge

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

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

Annual Financial Information and Operating Data

Local Government Sales Tax Revenue Pledge

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

City of Jacksonville, FL

Local Government Half-Cent Sales Tax

Distributions and Debt Service Coverage

(in thousands)

Fiscal Year	Distribution to City	% Change Prior Year	Annual Debt Service[1]	Pledged Revenue Coverage	Maximum Annual Debt Service(MADS)[1]	MADS Coverage
2020	98,147	-3.76	-	N/A*	-	N/A*
2021	114,890	17.06	-	N/A*	-	N/A*
2022	129,462	12.68	-	N/A*	-	N/A*
2023	132,376	2.25	-	N/A*	-	N/A*
2024	128,676	-2.80	-	N/A*	-	N/A*

Note: Debt Service is presented on an accrual basis.

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

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

The Local Government Half-Cent Sales Tax Distribution Factor for the fiscal year ending September 30, 2024 follows:

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

Source: State of Florida, Department of Revenue

The Direct Debt Statement as of September 30, 2024 follows:

City of Jacksonville, FL

Direct Debt Statement

September 30, 2024

Direct Debt:	Non Self-Supporting Revenue Bonds	Self-Supporting Revenue Bonds
Commercial Paper Notes	$ 57,100,000	$
Special Revenue and Refunding Bonds, Taxable Series 2013B	3,745,000	
Special Revenue Refunding Bonds, Series 2016A	60,845,000	
Special Revenue Refunding Bonds, Series 2016B	43,430,000	
Special Revenue Refunding Bonds, Series 2017A	93,395,000	
Special Revenue Bonds, Series 2018	36,485,000	
Special Revenue and Refunding Bonds, Taxable Series 2019A	121,500,000	
Special Revenue Refunding Bonds, Series 2019B	45,535,000	
Special Revenue and Refunding Bonds, Series 2020A	95,350,000	
Special Revenue Refunding Bonds, Series 2020B	8,485,000	
Taxable Special Revenue and Refunding Bonds, Series 2020C	90,620,000	
Special Revenue Bonds, Series 2021A	87,330,000	
Special Revenue Refunding Bonds (Forward Delivery), Series 2022A	114,865,000	
Taxable Special Revenue Bonds, Series 2022B	27,848,800	
Special Revenue Bonds, Series 2022C	97,685,000	
Special Revenue Refunding Bonds, Series 2023A	255,925,000	
Special Revenue Refunding Bonds, Series 2023B	27,135,000	
Special Revenue Refunding Bonds, Series 2024	265,560,000	
Better Jacksonville Sales Tax Revenue Refunding Bonds, Series 2012A		8,645,000
Better Jacksonville Sales Tax Revenue Refunding Bonds, Series 2016		43,010,000
Better Jacksonville Sales Tax Refunding Revenue Bond, Series 2022		148,265,000
Better Jacksonville Sales Tax Refunding Revenue Bond, Series 2023		33,800,000
Better Jacksonville Sales Tax Refunding Revenue Bond, Series 2024		63,285,000
Transportation Revenue Refunding Bonds, Series 2015		180,075,000
Transportation Revenue Refunding Bonds, Series 2018		8,190,000
Taxable Transportation Revenue Refunding Bonds, Series 2020		120,945,000
DCSB Certificate of Participation, Series 2009B-QSCB	2,400,000	
DCSB Certificate of Participation, Series 2010A-QSCB	33,074,000	
DCSB Certificate of Participation, Series 2012-QZAB	29,000,000	
DCSB Certificate of Participation, Series 2013A	11,535,000	
DCSB Certificate of Participation, Series 2014A Refunding	12,266,033	
DCSB Certificate of Participation, Series 2014B-QZAB	50,000,000	
DCSB Certificate of Participation, Series 2015B Refunding	105,575,000	
DCSB Certificate of Participation, Series 2016A Refunding	44,280,000	
DCSB Certificate of Participation, Series 2017A Refunding	26,753,000	
DCSB Certificate of Participation, Series 2022A	542,760,000	
Total Direct Debt	$ 2,390,481,833	$ 606,215,000

Note: This statement includes debt issued by the Duval County School Board (DCSB), but the City is not legally responsible for school board debt. DCSB debt is as of June 30, 2024. The above schedule does not include debt for the following entities: JEA, Jacksonville Tranportation Authority (JTA), Jacksonville Housing Finance Authority (JHFA), Jacksonville Health Facilities Authority, or Jacksonville Port Authority (JPA).

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

IV: Capital Improvement Revenue Pledge

The City's Capital Improvement Revenue Bonds are payable from the following "Pledged Revenues":

(i) Convention Development Tax Revenues, which are authorized by Section 212.0305, Florida Statutes. The tax is levied at 2% of transient rental accommodations including hotels, motels, mobile home parks, recreational vehicle parks, and condominiums;

(ii) Franchise Fee Revenues, which were originally authorized by Ordinance 93- 977-1392. Subsequent legislation replaced portions of the original franchise fees with a portion of the local option tax on communications services;

(iii) Professional Sports Facility Tourist Development Tax Revenues, which are authorized by Section 125.0104(3)(1), Florida Statutes, permitting the imposition of a 1% tax on transient rentals to be used only for debt service on bonds used to construct or renovate a professional sports franchise facility; and

(iv) Professional Sports Facility Sales Tax Rebate Revenues, which are authorized by Section 212.20, Florida Statutes, providing for certain amounts to be distributed to certified applicants for the attracting or retaining of a professional sports facility franchise. This distribution will terminate in May 2024.

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

Annual Financial Information and Operating Data

Capital Improvement Revenue Pledge

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

City of Jacksonville, FL

Capital Improvement Revenue Pledge

Revenues and Net Debt Service Coverage

(in thousands)

	2020	2021	2022	2023	2024
Peoples Gas Franchise Fee	$ 1,302	$ 1,567	$ 1,716	$ 1,597	$ 1,981
Other Franchise Fees	10	12	11	10	9
Total Franchise Fees	1,312	1,579	1,727	1,607	1,990
Pledged Discretionary Communications Services Tax	4,516	4,412	4,426	4,559	4,616
Convention Center Development Tax	5,831	6,808	9,154	9,707	9,447
Sports Facility Sales Tax Rebate	1,833	1,667	1,333	1,833	-
Professional Sports Facility Tourist Tax	6,304	7,569	10,091	10,663	-
Total Pledged Revenue	$ 19,796	$ 22,035	$ 26,731	$ 28,370	$ 16,052
Annual Debt Service [1, 2]	$ 10,096	$ 10,094	n/a	n/a	n/a
Pledged Revenue Coverage	1.96x	2.18x	n/a	n/a	n/a
Maximum Annual Debt Service [1, 2]	$ 10,095	$ 10,098	n/a	n/a	n/a
Pledged Revenue Coverage	1.96x	2.18x	n/a	n/a	n/a

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

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

V. Transportation Sales Tax Revenue Pledge

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

(i) the Discretionary Sales Surtax authorized by Section 212.055(1), Florida Statutes. The surtax does not apply to that portion of sales that exceeds $5,000 of any tangible personal property or on communications services; and

(ii) the Gas Tax authorized under the Florida Constitution and implemented by Sections 206.41 and 206.47, Florida Statutes. The use of the Gas Tax is limited to acquisition, construction, and maintenance of roads.

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

Transportation Sales Tax Revenue Bonds

Bonds Outstanding

(in thousands)

	Issue Date	Issued	9/30/2024 Outstanding	10/1/2024 Repayment	10/1/2024 Outstanding
Series 2015	12/15/2015	$ 197,295	$ 180,075	$ (9,835)	$ 170,240
Series 2018	10/10/2018	53,180	8,190	(4,000)	4,190
Series 2020	10/29/2020	155,040	120,945	(7,880)	113,065
		$ 614,905	$ 309,210	$ (21,715)	$ 287,495

Annual Financial Information and Operating Data

Transportation Sales Tax Revenue Pledge

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

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

City of Jacksonville, FL

Transportation Sales Tax & Gas Tax

Revenues & Net Debt Service Coverage

Period Ending October 1	Transportation Sales Tax Distribution to City [1]	Gas Tax Distribution to City [2]	Total Pledge Revenues	Parity Bonds Debt Service [3]	Earnings on Sinking Funds [4]	Combined Net Debt Service	Net Debt Service Coverage
2024	$ 131,031,172	$ 9,765,000	$ 140,796,172	$ 31,380,689	$ 144,760	$ 31,235,929	4.51x
2025	131,031,172	9,765,000	140,796,172	39,072,589	154,892	38,917,697	3.62x
2026	131,031,172	9,765,000	140,796,172	39,072,239	155,445	38,916,794	3.62x
2027	131,031,172	9,765,000	140,796,172	39,075,654	156,057	38,919,597	3.62x
2028	131,031,172	9,765,000	140,796,172	39,074,744	156,700	38,918,044	3.62x
2029	131,031,172	9,765,000	140,796,172	39,070,724	157,388	38,913,336	3.62x
2030	131,031,172	9,765,000	140,796,172	39,075,504	158,138	38,917,366	3.62x
2031	131,031,172	9,765,000	140,796,172	39,071,214	158,688	38,912,526	3.62x
2032	131,031,172	9,765,000	140,796,172	22,041,181	137,982	21,903,199	6.43x
2033	131,031,172	9,765,000	140,796,172	7,679,356	120,440	7,558,916	18.63x
2034	131,031,172	9,765,000	140,796,172	7,677,944	120,571	7,557,373	18.63x
2035	131,031,172	9,765,000	140,796,172	7,679,706	120,709	7,558,997	18.63x
2036	131,031,172	9,765,000	140,796,172	7,680,650	120,857	7,559,793	18.62x
2037	131,031,172	9,765,000	140,796,172	7,679,700	121,012	7,558,688	18.63x

[1] *The City's projected Gross Transportation Sales Tax revenues are based on the City's collection of Gross Transportation Sales Tax revenues for the twelve-month period ended September 30, 2024 and assume that the Gross Transportation Sales Tax collections will equal that amount and will remain constant through the Bond Year ending October 1, 2037.*

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

City of Jacksonville, FL

Transportation Sales Tax & Gross Gas Tax

Revenues & Net Debt Service Coverage

(in thousands)

	2020	2021	2022	2023	2024
Gross Transportation Sales Tax Collections	$ 93,742	$ 107,204	$ 123,998	$ 128,151	$ 131,031
Distribution of Gross Gas Tax	8,829	8,547	8,576	11,379	9,765
Total Pledged Revenues	$ 102,571	$ 115,751	$ 132,574	$ 139,530	$ 140,796
Debt Service on Bonds:					
Series 2012A	$ 7,469	$ 86	$ 2,241	$ -	$ -
Series 2012B	7,628	11,044	8,894	-	-
Series 2015	7,778	7,780	7,777	7,778	7,773
Series 2018	11,588	9,009	10,146	11,718	11,449
Series 2020	-	7,276	7,276	7,152	6,990
Less Earnings on Debt Service Accounts	(32)	(37)	(38)	(27)	(33)
Aggregate Parity Debt Service, Net	$ 34,431	$ 35,158	$ 36,295	$ 26,622	$ 26,179
Pledged Revenue Coverage	2.98 x	3.29 x	3.65 x	5.24 x	5.38 x

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

VI. Better Jacksonville Infrastructure Sales Tax Revenue Pledge

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

BJP Infrastructure Sales Tax Revenue Bonds

Bonds Outstanding

(in thousands)

Bond Series	Issue Date	Issued	9/30/2024 Outstanding	10/1/2024 Repayment	10/1/2024 Outstanding
Series 2012A	8/30/2012	$ 114,890	$ 8,645	$ -	$ 8,645
Series 2016	3/24/2016	67,070	43,010	(4,585)	38,425
Series 2021	8/12/2021	16,530	-	-	-
Series 2022	7/7/2022	262,750	148,265	(29,985)	118,280
Series 2023	8/1/2023	50,000	33,800	-	33,800
Series 2024	8/15/2024	63,285	63,285	-	63,285
		$ 574,525	$ 297,005	$ (34,570)	$ 262,435

Annual Financial Information and Operating Data

Better Jacksonville Infrastructure Sales Tax Revenue Pledge

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

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

City of Jacksonville, FL

BJP Infrastructure Sales Tax

Revenues & Net Debt Service Coverage

Period Ending October 1	Infra. Sales Tax Distribution to City[1]	Parity Bonds Debt Service[2]	Earnings on Sinking Funds[3]	Net Debt Service	Net Debt Service Coverage
2024	$ 128,165,803	$ 37,732,512	$ 542,269	$ 37,190,243	3.45x
2025	128,165,803	45,727,724	609,658	45,118,067	2.84x
2026	128,165,803	45,412,203	616,742	44,795,461	2.86x
2027	128,165,803	50,488,317	700,112	49,788,204	2.57x
2028	128,165,803	50,180,249	708,489	49,471,759	2.59x
2029	128,165,803	50,184,355	721,983	49,462,372	2.59x
2030	128,165,803	59,070,784	9,918,179	49,152,605	2.61x
2031	128,165,803	-	-	-	N/A

[1] *The City's Infrastructure Sales Tax Revenues are based on the City's collections of the Infrastructure Sales Tax revenues for the twelve-month period ending September 30, 2024 and assumes that the Infrastructure Sales Tax collections will equal that amount and remain constant through the Bond Year ending September 30, 2031.*

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

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

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

City of Jacksonville, FL

BJP Infrastructure Sales Tax

Revenues & Net Debt Service Coverage

(in thousands)

	2020	2021	2022	2023	2024
Total Infrastructure Sales Tax Collections	$ 93,721	$ 107,121	$ 123,797	$ 128,012	$ 132,233
Distribution Factor	96.89%	96.95%	97.03%	96.88%	96.92%
Infrastructure Sales Tax Distributed to City	$ 90,805	$ 103,853	$ 120,114	$ 124,019	$ 128,166
Debt Service on Bonds:					
Senior Lien:					
Series 2011	$ 8,867	$ 604	$ -	$ -	$ -
Series 2012	24,694	24,690	-	-	-
Series 2012A	5,745	5,745	5,745	432	432
Series 2016	7,054	7,056	7,062	8,131	7,978
Series 2021	-	-	8,325	8,320	8,303
Series 2022	-	-	-	20,371	22,457
Series 2023	-	-	-	-	1,370
Series 2024	-	-	-	-	-
Less Earnings on Debt Service Accounts[1]	(337)	(511)	(190)	(1,277)	(3,137)
Net Senior Lien Debt Service	$ 46,023	$ 37,584	$ 20,942	$ 35,977	$ 37,403
Pledged Revenue Coverage	1.97 x	2.76 x	5.74 x	3.45 x	3.43 x
Maximum Annual Debt Service Coverage[2]:					
Maximum Annual Debt Service	$ 45,742	$ 46,246	$ 42,712	$ 50,217	$ 49,788
Maximum Annual Debt Service Coverage	1.99 x	2.25 x	2.81 x	2.47 x	2.57 x

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

[2] *MADS is computed inclusive of a reduction for investment earnings, as well as the release of the Debt Service Reserve Account as a credit against the final debt service payment. For the purpose of this computation, the reduction for investment earnings were based upon an assumed rate of 3.00% per year for the Debt Service Reserve Account and 3.00% per year for the Debt Service Account. MADS amount includes scheduled amortization for the Series 2022 Bond and the Series 2023 Bond.*

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

VII. Capital Projects Revenue Pledge

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

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

Exemption from Disclosure Requirements

Capital Projects Revenue Pledge

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

City of Jacksonville, FL

Capital Projects Revenue Bonds

Revenues and Debt Service Coverage

(in thousands)

	2020	2021	2022	2023	2024
JEA Electric	$ 93,871	$ 93,609	$ 94,545	$ 95,491	$ 95,210
JEA Water and Sewer	24,953	26,403	26,667	26,933	28,439
Total Pledged JEA Contribution	$ 118,824	$ 120,012	$ 121,212	$ 122,425	$ 123,649
Debt Service on Bonds:					
Combined Debt Service	$ -	$ -	$ -	$ -	$ -
Pledged Revenue Coverage	N/A*	N/A*	N/A*	N/A*	N/A*

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

DEBT AFFORDABILITY STUDY

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

- Current Debt Position as of the end of Fiscal Year 2024-2025
- Market Perception
- Projected Impact of Already Authorized Borrowing
- Comparison to Industry Standards
- Impact of Changes Related to Fiscal Year 2025-2026 5-Year CIP

This annual update, along with the Debt Management Policy adopted by City Council, comprises the cornerstone of the City's ongoing efforts to manage the City's debt program within an adopted framework providing for debt limitations, restrictions, and best practices. A well-conceived and properly implemented debt policy does not just impose limits on debt, but also helps manage the impact of repaying that debt on current and future budgets.

Properly managing the City's debt is a critical element of the City's overall financial health. By making smart decisions on borrowing, refinancing, and debt portfolio structuring, the City is exercising fiscal responsibility that is imperative to maintaining and improving its credit rating over time. The annual Debt Affordability Study continues the City's practice of establishing and routinely evaluating appropriate, objective guidelines and measures for the debt program. These guidelines and measures should be balanced in a way that ensures the City continues on the path of acting in a responsible manner with regards to both citizens and investors. Guidelines that are too restrictive may not provide enough debt flexibility and capacity to finance needed infrastructure, while those that are not restrictive enough may lead to excessive debt issuance that could reduce future budgetary flexibility and put downward pressure on the City's credit ratings and financial position.

CURRENT DEBT POSITION

The following table summarizes the City's projected debt outstanding as of the end of FY25. As such, the table includes currently outstanding debt as well as expected borrowing prior to the end of the fiscal year to reimburse the City for expenditures related to previously authorized projects. The City has pledged specific non-ad valorem revenue streams to some of these obligations and committed a basket of non-ad valorem revenues to repay others. A complete schedule of City debt outstanding is included as Exhibit A.

Projected Debt Outstanding at 9/30/25

Debt Type *(in 000s)*		Outstanding
Better Jacksonville Program Debt:		
Better Jacksonville Sales Tax	$	262,435
Better Jacksonville Transportation		287,495
Special Revenue Bonds		107,025
State Infrastructure Bank Loan Program		-
Total Better Jacksonville Program Debt	**$**	**656,955**
General Government & Enterprise Fund Debt:		
Excise Tax Revenue Bonds	$	-
Special Revenue Bonds[1]		1,660,555
Local Government Half-cent Sales Tax		-
Capital Improvement Revenue Bonds		-
Capital Projects Revenue Bonds		-
Short Term Debt (Commercial Paper & Line of Credit)[1]		75,000
Total General Government & Enterprise Fund Debt	**$**	**1,735,555**
Total Projected Debt Outstanding	**$**	**2,392,510**

[1] *The Special Revenue bonds and short term debt contain assumptions related to expected borrowing prior to the end of FY25*

The Better Jacksonville Plan (BJP), which was approved by referendum in 2000, placed related sales tax revenues in separate funds to address a pre-approved list of $1.5 billion of transportation projects, and $750 million in buildings, facilities, and other projects and related debt service. By FY09, the City faced remaining capital needs, a negative trend on both of its Better Jacksonville Sales Tax revenues and had received a change from stable to negative outlook on the programs' ratings.

In an effort to protect BJP ratings, the City developed and implemented a "bridge financing" strategy to substitute a General Fund covenant pledge to support up to $300 million in planned project borrowing. The plan called for use of available junior lien BJP sales tax revenues to pay the debt service on the covenant bonds. The BJP "bridge financing" was initially well-received by the rating agencies and the negative outlook attached to the infrastructure pledge was removed in FY08. Subsequent declines of program revenues

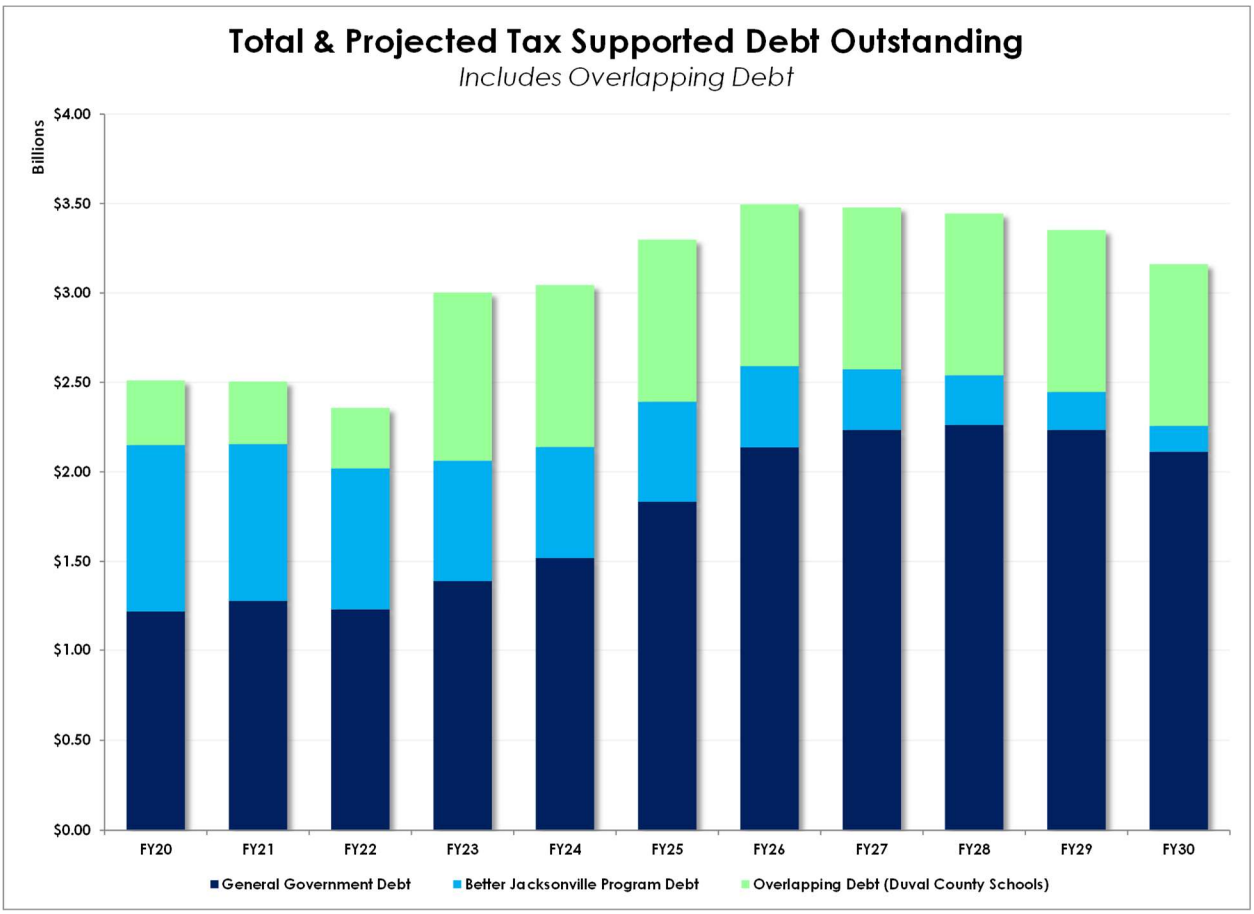
eventually resulted in the downgrade of the Better Jacksonville sales tax pledge in March 2012 from Aa2 to A1 (Moody's). The final bridge financing was issued during FY11.

The City remains confident that General Fund resources will not be needed to retire the bridge covenant bonds. In fact, sales tax revenues have rebounded to the extent that Standard & Poor's upgraded their rating of the Better Jacksonville Sales Tax Revenue bonds to 'A+' from 'A' in February 2016 and, more recently, Moody's upgraded their rating of the bonds to Aa3 in September 2020.

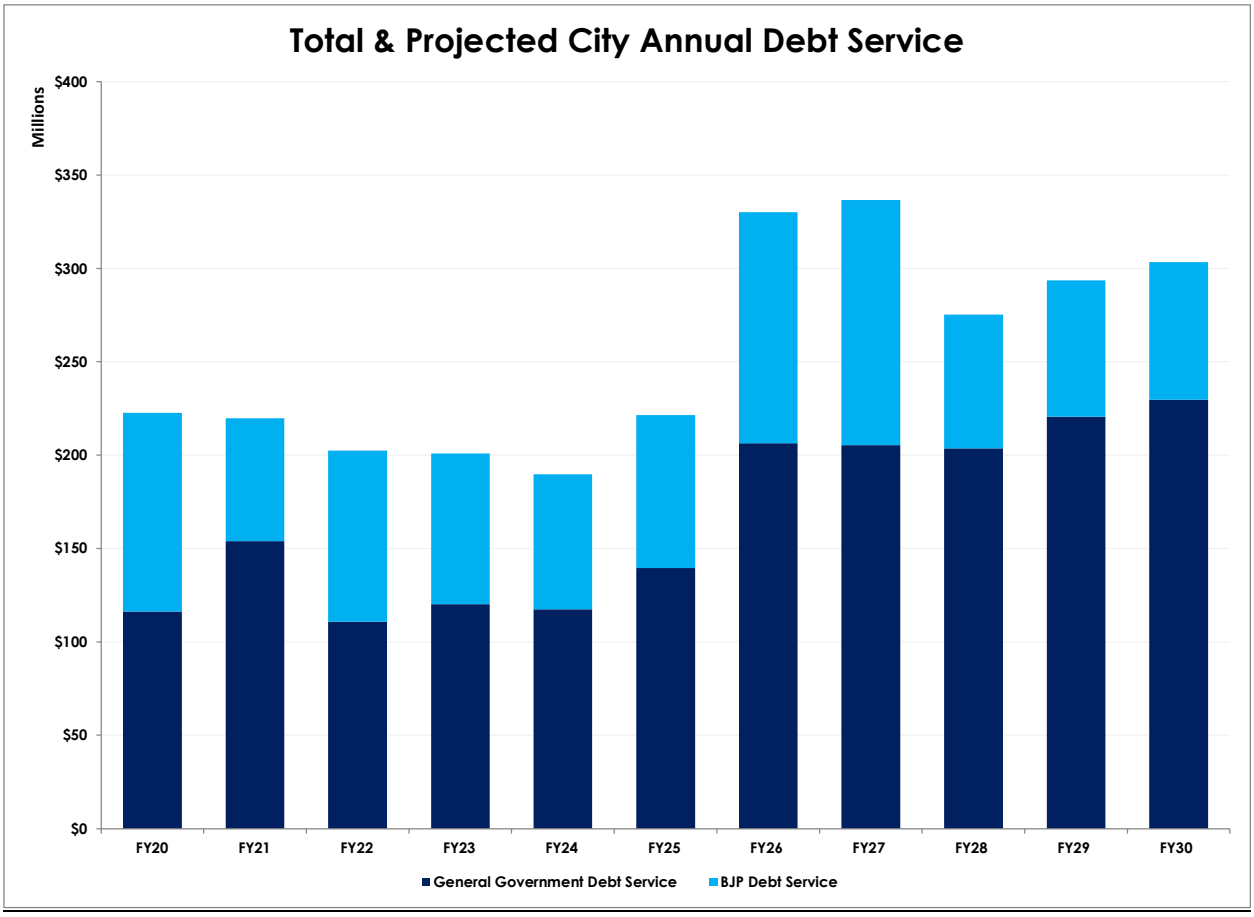
Even though the BJP debt has a dedicated revenue stream and a significant portion of the revenues dedicated to repay the debt are generated from non-residents, it is still considered "tax-supported" debt and is included with other tax-supported debt by rating agencies when calculating some of the City's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

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

Credit rating agencies also look at how the City's debt position (along with its debt metrics) change over time. Below is a presentation of the City's total and projected debt outstanding, including "overlapping debt" (inclusive of Duval County School Board debt, which is held constant in future years as part of this analysis) over time. From FY20 to FY22, the City had paid down and reduced its outstanding debt by over $130 million. Overlapping debt had decreased over the same period by approximately $23 million, bringing the total tax-supported debt reduction to $153 million. However, substantial increases in FY23 in City's Overlapping debt, as well as a general increase in the City's capital projects have more than offset the City's debt reduction in prior years; the increase in City's tax-supported debt is an area of continued focus on prudent debt management into the future.



Below is a presentation of total and projected City-related debt service over time (which excludes overlapping debt). While debt service may vary some from year to year based on useful lives of projects financed and structuring decisions made at the time of bond issuance, it is important to maintain a relatively consistent level of debt service. This helps ensure that the City is being responsible about paying down debt over time and allows the City to budget and plan effectively for the future. The City's annual debt service has stayed in a relatively tight range over the last few years but is expected to rise noticeably starting in FY26 driven largely due to stadium financing agreement the City entered in 2024 and recent year increases to the City's total authorized but not yet funded projects. The City's debt service is expected to improve over the long term but could remain elevated relative to historical levels over the short and medium-term.



MARKET PERCEPTION

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

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

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

On October 11, 2018, Moody's Investors Service downgraded the City's Issuer Credit Rating and Excise Taxes Revenue bonds to 'A2' from 'Aa2', its Capital Projects and Capital Improvement Revenue bonds to 'A2' from 'Aa3', its Infrastructure Sales Tax and Transportation Sales Tax Revenue bonds to 'A2' from 'A1', and its Special Revenue bonds to 'A3' from 'Aa3'. Moody's stated in a credit opinion dated October 12, 2018, that their rationale for the multiple downgrades were directly related to the City's participation as a plaintiff with JEA against Municipal Energy Authority of Georgia (MEAG) in litigation to have a Florida state court invalidate a "take-or-pay" power contract between JEA and MEAG. Moody's opinion is that the City's action to participate in this litigation "calls into question its willingness to support an absolute and unconditional obligation of its largest municipal enterprise," which "weakens the City's creditworthiness on all of its debt."

The City disagreed with the action previously taken by Moody's. The City did not believe that its prior participation in the litigation with JEA in any way reflected the City's unwillingness or inability to pay its own obligations, and consistently demonstrated over time that it makes payments to all counterparties when due. In a report dated October 23, 2018, S&P Global Ratings affirmed its current 'AA' rating on each of the City's various bonds, citing that City officials have "indicated payment of current debt obligations remains a priority" and that the City's has strong finances with the ability to deal with the "unlikely situation" of having to support JEA's debt burden associated with their power contract with MEAG. Fitch Ratings took no action on the matter.

On September 28, 2020, Moody's partially reversed its position and upgraded to 'Aa3' from 'A2' the City's issuer rating. They also upgraded to 'A1' from 'A3' the city's non-ad valorem rating, to 'A1' from 'A2' the city's transportation bonds, to 'A1' from 'A2' the city's capital improvement bonds, and to 'Aa3' from 'A2' the city's Better Jacksonville sales tax bonds. The agency cited the Project J take-or-pay contract settlement between JEA and MEAG as the main driver of the upgrades. Moody's also mentioned Jacksonville's growing tax base and ample reserves as additional contributors to the decision.

On May 11, 2022, Moody's continued its reversal by upgrading to 'Aa2' from 'Aa3' the City's issuer rating, to 'Aa3' from 'A1' the City's non-ad valorem rating, and to 'Aa3' from 'A1' the City's transportation bonds. This returned the issuer and non-ad valorem ratings to levels prior to the downgrade in 2018, while the transportation bonds are now one notch higher than they were at that time.

On January 25, 2023, Moody's upgraded the City's non-*ad valorem* debt following its revised methodology reflecting changes in analytical considerations and debt instrument specific considerations. Consequently, City's Issuer Credit Rating was upgraded to 'Aa2' from Aa3', and City's Covenant Bonds and Better Jacksonville Transportation bonds were upgraded to 'Aa3' from 'A1', their highest ratings over the past decade.

On April 7, 2023, Fitch upgraded the City's transportation bonds to 'AA' from 'AA-' citing the City's sustained pledged revenue growth and a high level of resilience to cyclical revenue stress.

On August 9, 2024, Fitch upgraded to AA+ from AA the City's Issuer Credit Rating, Covenant and Revenue Bonds, and its Transportation debt ratings with a Stable Outlook.

The most objective indicator of how the credit markets perceive the City's ability to repay its debt is the published ratings of the national bond ratings services: Moody's Investors Service ("Moody's"), Standard & Poor's Ratings Services ("S&P") and Fitch Ratings ("Fitch"). In addition, in 2021 the City added Kroll Bond Rating Agency ("Kroll") to the City's bond rating services. The City's debt is highly rated by all rating agencies. The table below shows the City's ratings for uninsured debt since 2016, which illustrates the rating agencies' view of the City's credit quality over that period.

Jacksonville, Florida - Current Bond Ratings and History

September 30, 2025

Issuer Credit Rating											
Date	Moody's	Action	Date	S&P	Action	Date	Fitch	Action	Date	Kroll	Action
Current	Aa2		Current	AA		Current	AA+		Current	NR	
5/11/2022	Aa2	Upgrade									
9/28/2020	Aa3	Upgrade									
10/11/2018	A2	Downgrade				8/9/2024	AA+	Upgrade			
As of 2016	Aa2		As of 2016	AA		As of 2016	AA		As of 2016	NR	

Covenant Bonds											
Date	Moody's	Action	Date	S&P	Action	Date	Fitch	Action	Date	Kroll	Action
Current	Aa2		Current	AA		Current	AA+		Current	AA	
1/25/2023	Aa2	Upgrade									
5/11/2022	Aa3	Upgrade									
9/28/2020	A1	Upgrade									
10/11/2018	A3	Downgrade	2/13/2018	AA	Upgrade	8/9/2024	AA+	Upgrade	8/11/2021	AA	Assigned
As of 2016	Aa3		As of 2016	AA-		As of 2016	AA-		As of 2016	NR	

BJP Infrastructure											
Date	Moody's	Action	Date	S&P	Action	Date	Fitch	Action	Date	Kroll	Action
Current	Aa2		Current	A+		Current	AA-		Current	NR	
10/4/2024	Aa2	Upgrade									
9/28/2020	Aa3	Upgrade									
10/11/2018	A2	Downgrade				7/8/2025	AA-	Upgrade			
As of 2016	A1		As of 2016	A+		As of 2016	A+		As of 2016	NR	

BJP Transportation											
Date	Moody's	Action	Date	S&P	Action	Date	Fitch	Action	Date	Kroll	Action
Current	Aa2		Current	AA-		Current	AA+		Current	NR	
10/4/2024	Aa2	Upgrade									
5/11/2022	Aa3	Upgrade									
9/28/2020	A1	Upgrade				8/9/2024	AA+	Upgrade			
10/11/2018	A2	Downgrade				4/7/2023	AA	Upgrade			
As of 2016	A1		As of 2016	AA-		As of 2016	AA-		As of 2016	NR	

Commercial Paper											
Date	Moody's	Action	Date	S&P	Action	Date	Fitch	Action	Date	Kroll	Action
Current	Aa2		Current	A-1		Current	AA+		Current	NR	
						8/9/2024	AA+	Upgrade			
As of 2016	NR		As of 2016	A-1		As of 2016	AA-		As of 2016	NR	

Tax Rates

Jacksonville's tax rates are average compared to other large cities in Florida. It is important to note that Jacksonville is unique in Florida as it is both a city and county, with the respective service responsibilities and available resources of a city and county combined. This makes comparisons more difficult, but Jacksonville continues to enjoy strong budgetary flexibility to meet any future fiscal challenge. This flexibility is considered a credit positive by the rating agencies.

2024-2025 Millage Rate Comparison of Ten Largest Cities in Florida

City	Population	Municipal Millage Rate	Countywide Millage Rate	Combined Millage Rate
Tallahassee	202,203	3.7319	8.6839	12.4158
Miami	467,171	6.0807	5.7600	11.8407
Tampa	409,458	6.2082	6.3898	12.5980
Jacksonville (Duval)	**1,062,593**	**n/a**	**n/a**	**11.3169**
St. Petersburg	267,031	6.5382	5.7019	12.2401
Orlando	335,066	6.2500	8.6047	14.8547
Hialeah	230,575	6.0807	5.7600	11.8407
Fort Lauderdale	189,583	6.9868	5.8235	12.8103
Cape Coral	220,236	4.6928	4.0518	8.7446
Port St. Lucie	253,959	4.6377	10.6755	15.3132

Note: Municipal and countywide millage rates exclude school district rates for this comparison.
Source: Millage rates obtained from Florida Property Tax Data Portal.
Population estimate obtained from FL Bureau of Economic and Business Research

Tax Burden

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

PROJECTED IMPACT OF ALREADY AUTHORIZED BORROWING

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

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

Growth Rate & Borrowing Assumptions

	2025	2026	2027	2028	2029
Estimated Full Value	2.00%	2.00%	2.00%	2.00%	2.00%
*Population	1.43%	1.08%	1.15%	1.15%	1.15%
General Revenues	2.00%	2.00%	2.00%	2.00%	2.00%
Bond Yield, 25+ Year Term	5.25%	5.25%	5.25%	5.25%	5.25%
Bond Yield, 20 Year Term	5.25%	5.25%	5.25%	5.25%	5.25%
Bond Yield, 10-15 Year Term	5.25%	5.25%	5.25%	5.25%	5.25%
Bond Yield, Variable Rate Bonds	4.75%	4.75%	4.75%	4.75%	4.75%

*Based on the results from the Florida Estimates of Population and UF, BEBR, April 1, 2024

Another source from which the City obtains debt capacity is the retirement of outstanding debt. As the City retires debt, this amount becomes a potential resource for new debt issuance, upon further authorization, without adding to the City's existing debt position. Shown below is how much debt the City is paying down in FY25, as well as the scheduled retirements of debt through FY30. This table shows the City will pay down approximately $649 million of general fund debt over this period due to retirements of existing obligations. While the retirement of $477 million of BJP debt results in a positive contribution towards improving debt ratios, it does not create additional capacity to the General Fund.

Retirement of Existing Debt *(in 000s)*

Fiscal Year	General Debt	BJP Debt	Total Debt
2025	$ 78,481	$ 60,963	$ 139,444
2026	120,895	105,908	226,803
2027	113,825	116,954	230,779
2028	100,027	60,712	160,739
2029	113,078	64,589	177,667
2030	122,258	67,781	190,039
	$ 648,564	$ 476,907	$ 1,125,471

FY25 amounts are actuals. FY26-30 include assumed borrowing for already authorized projects.

Another potential enhancement to future debt service capacity is a greater use of "pay-as-you-go" ("PAYGO") funding of capital projects, which reduces borrowing for capital. While it was tough during challenging times, the City has more recently been able to increase its usage of PAYGO, thanks in part to pension reform and CIP reallocations. Although rating agencies do not set specific guidelines for

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

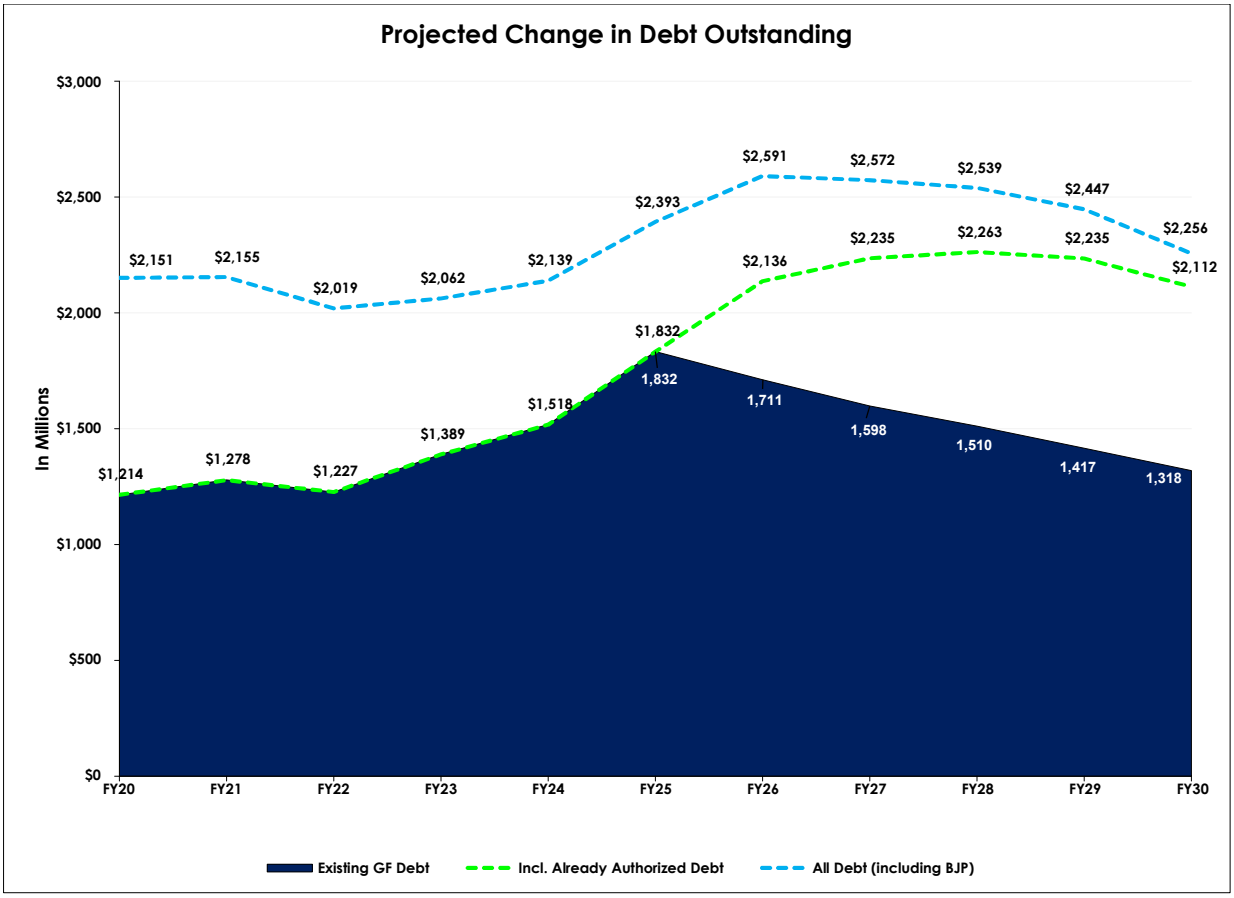
While the city's debt burden is forecasted to improve and otherwise create availability for new debt in the long term, it must be cautioned that other rising costs and other demands on city resources may offset some (or all) of this benefit. It is also important to note that these forward-looking ratios are dependent upon assumed rates of growth, which, while intentionally conservative, cannot be guaranteed.

Without the further authorization of new borrowing, the City is projected to issue $850 million of new money long-term debt and retire around $986 million of debt over the next five years; this would likely result in an decrease in outstanding debt of $136 million from projected FY25 to FY30. However, the City has experienced multiple years of inflated capital improvement plan appropriations and will be authorizing additional stadium financing during the FY26 – 28 period. As these additional years of capital projects get layered in, projected debt outstanding will increase. The table below presents issuances and retirements (inclusive of BJP), which only reflect projects and related debt authorized through FY25. In other words, when the FY26 – FY30 capital improvement plan is approved, the FY26 projected debt will be added to the table below:

Projected Change in Debt Outstanding

FISCAL YEAR END	2025	2026	2027	2028	2029	2030
Outstanding Debt, Beginning		**$2,392,510**	**$2,590,707**	**$2,572,428**	**$2,539,189**	**$2,446,523**
Already Authorized - Prior CIP*		425,000	212,500	127,500	85,000	-
Debt Paydown		(226,803)	(230,779)	(160,739)	(177,666)	(190,039)
Outstanding Debt, Ending	**$2,392,510**	**$2,590,707**	**$2,572,428**	**$2,539,189**	**$2,446,523**	**$2,256,484**

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



The scenario of no future authorization of new borrowing, of course, is not likely as the City generally authorizes capital improvements in each year's budget, and it is also expected to issue debt from FY26-28 for stadium financing. However, this illustration serves as a baseline that decisionmakers can use as they consider adding borrowing authorizations in the future.

COMPARISON TO INDUSTRY STANDARDS

In assessing the City's overall creditworthiness, rating agencies use a number of ratios to assess the financial burden of outstanding debt. As a consolidated city and county government, Jacksonville faces unique obstacles in comparing its debt position to other jurisdictions since published industry medians report cities and counties separately. With that in mind, the City Council adopted seven measures discussed in Section I that are important to rating agencies and can help guide the City when making decisions that might include borrowing.

These ratios, along with total debt outstanding, have a significant impact on bond ratings which, in turn, affect the cost of borrowing. Establishing and regularly evaluating acceptable ranges for the selected ratios will allow the City to continually monitor its financial and debt positions and provide a framework for calculating theoretical debt affordability, assisting in the capital budgeting process, prioritizing capital spending, and evaluating the impact of each debt issue.

Below is a table comparing some of the City's ratios (or modified versions of them) with other cities and counties in Florida and elsewhere in the United States. In general, the comparison shows that the City of Jacksonville has an average debt burden level. As will be seen later in this study, the City has been improving in both areas over the last five years.

City/County	Current Rating[1]	Overall Net Debt as % of Full Mkt Val.	Implied GSD Debt Service as % of Operating Exp.[2]	Debt Per Capita	Available GF Balance as % of Revenues[3]
Jacksonville, FL	**AA**	**1.7%**	**6.1%**	**$2,828**	**32.5%**
Broward County, FL	AAA	1.2%	14.0%	2,593	31.7%
Hillsborough County, FL	AAA	0.6%	4.2%	956	46.9%
Miami-Dade County, FL	AA	3.6%	25.2%	7,593	24.5%
Charlotte, NC	AA+	2.7%	9.8%	8,190	23.8%
Portland, OR	AAA	3.0%	31.6%	7,427	18.3%
Seattle, WA	AAA	2.1%	15.7%	8,588	45.0%

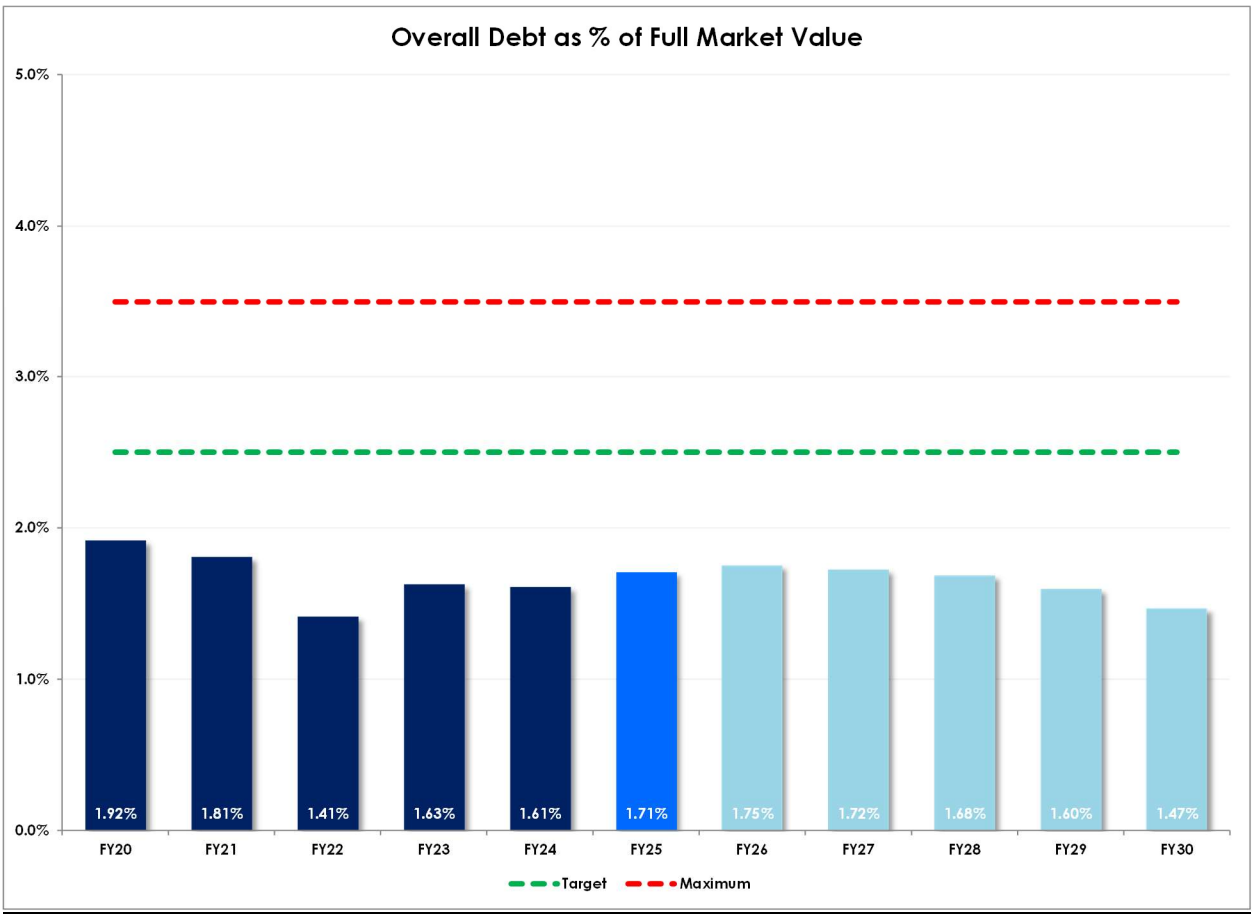
Note: For general comparison only. Jacksonville data is provided by the City of Jacksonville. All other data is sourced from Moody's Investors Service except for comparative ratings, which have been provided by S&P. The most recent available data has been used. The accuracy of data provided, as well as direct comparability to Jacksonville data, cannot be guaranteed as there can be a lack of uniformity among ratio composition and accounting methods. Certain Jacksonville metrics are not shown due to availability of comparable data.

[1] Current Ratings available from S&P.

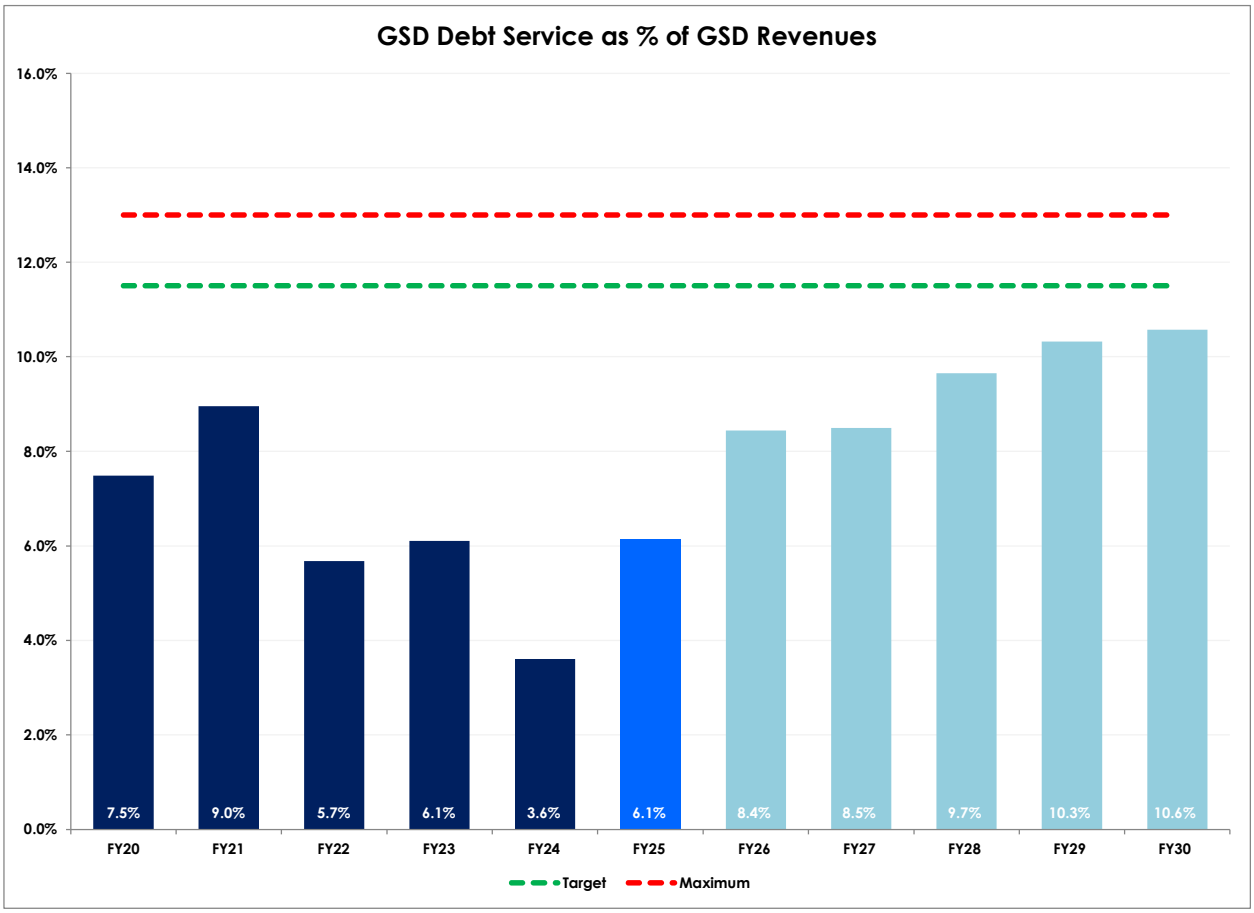
[2] Data available from Moody's is Debt Service as % of Operating Expenses, so the Jacksonville metric was modified for a more appropriate comparison; Moody's revised its methodology to reflect Available GF Balance from GF Balance in 2022

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

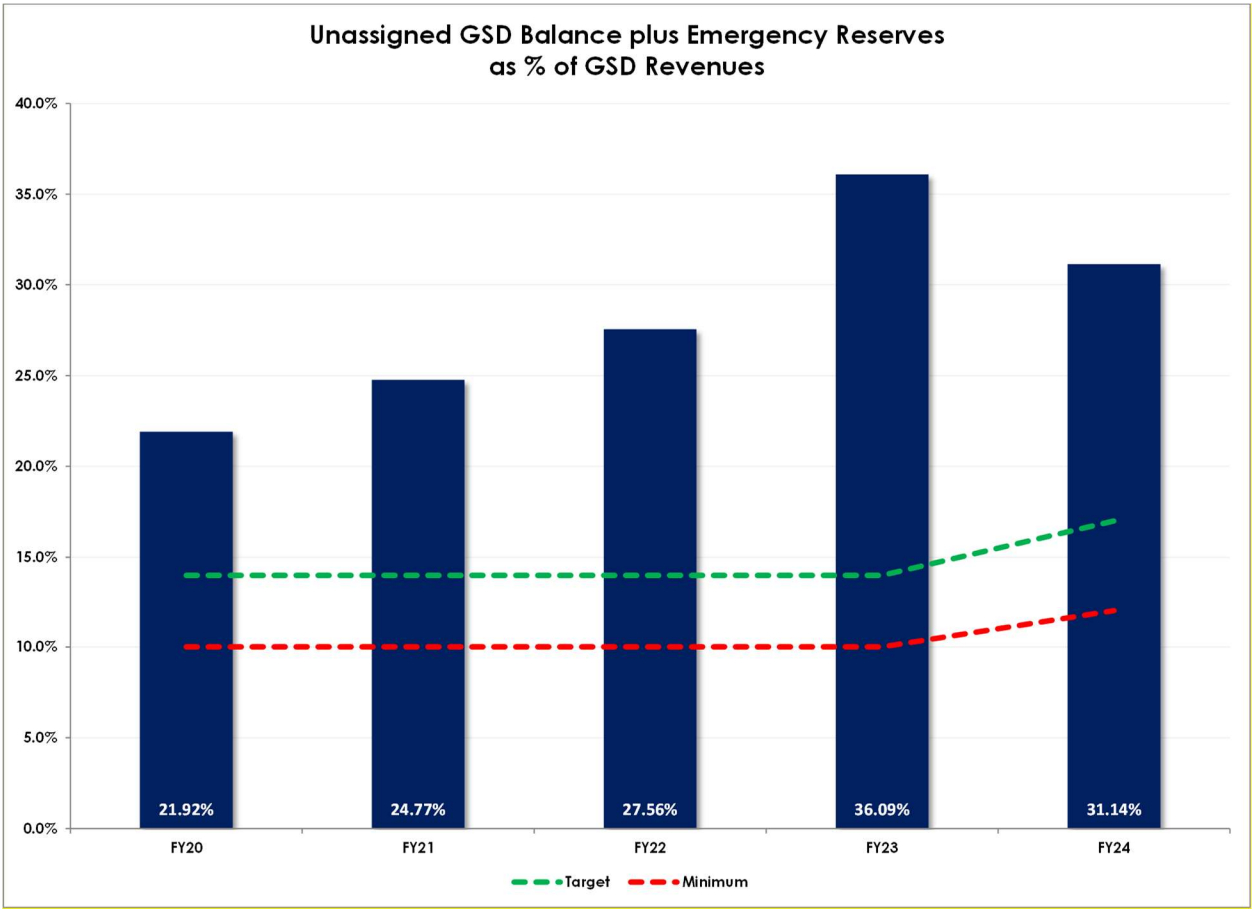
Credit rating agencies review changes in debt ratios over time. Presentations of the City's key debt ratios for the past five years as well as projected ratios for the next five years are shown in the following pages. These ratios only include projected debt outstanding at the end of FY25, as well as an assumption for borrowing related to projects that have already been authorized by prior City budgets. No impact of the FY26 budget or beyond is included in this analysis as such will be illustrated in the second version of this report each year.



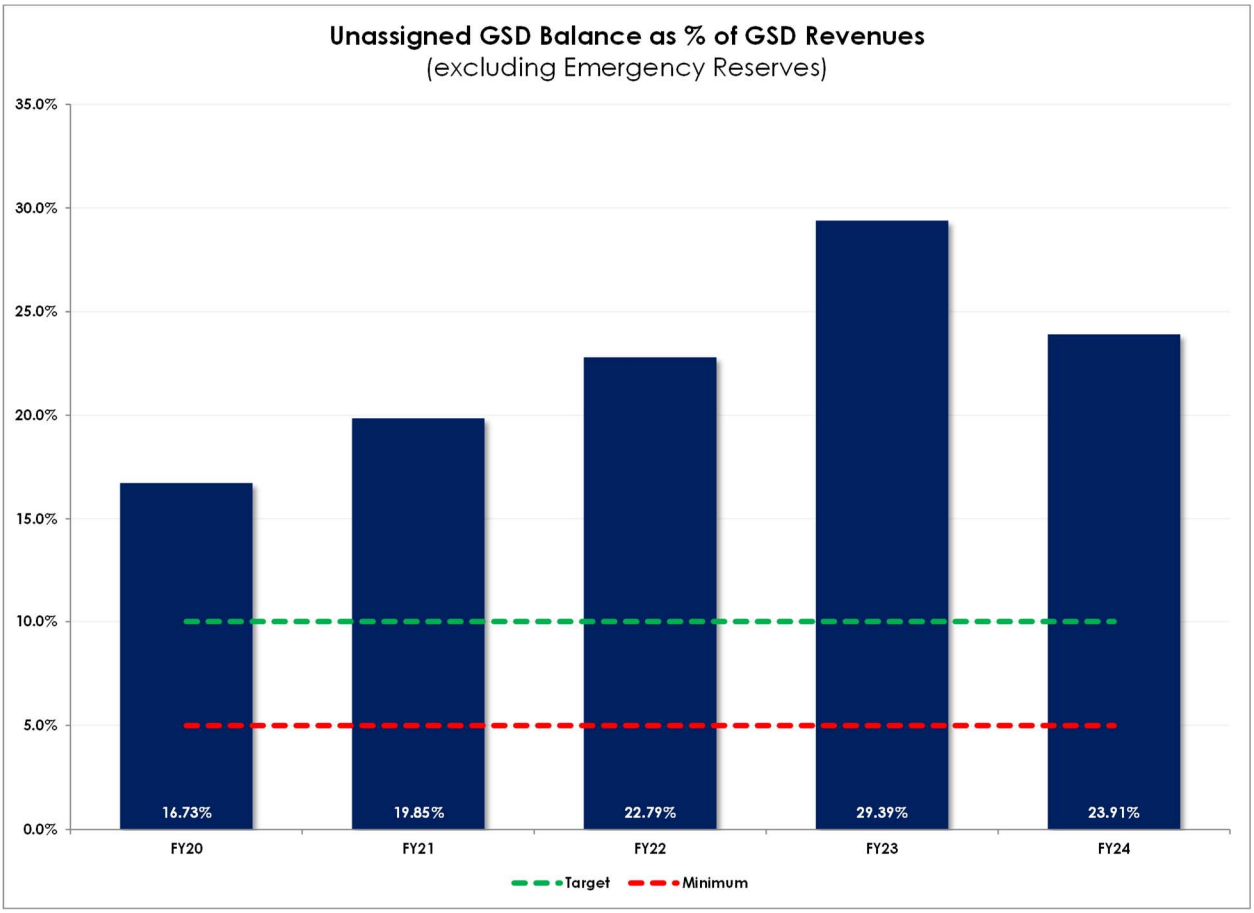
Rising market values and reduced debt outstanding in recent years have helped this ratio move towards (and below) the adopted target of 2.5% -- with FY25 projected to come in well below the target at 1.71%. On average, the City has continued to pay off more debt each year than it borrows and if the local economy stays steady, this measure should remain below target for the foreseeable future.



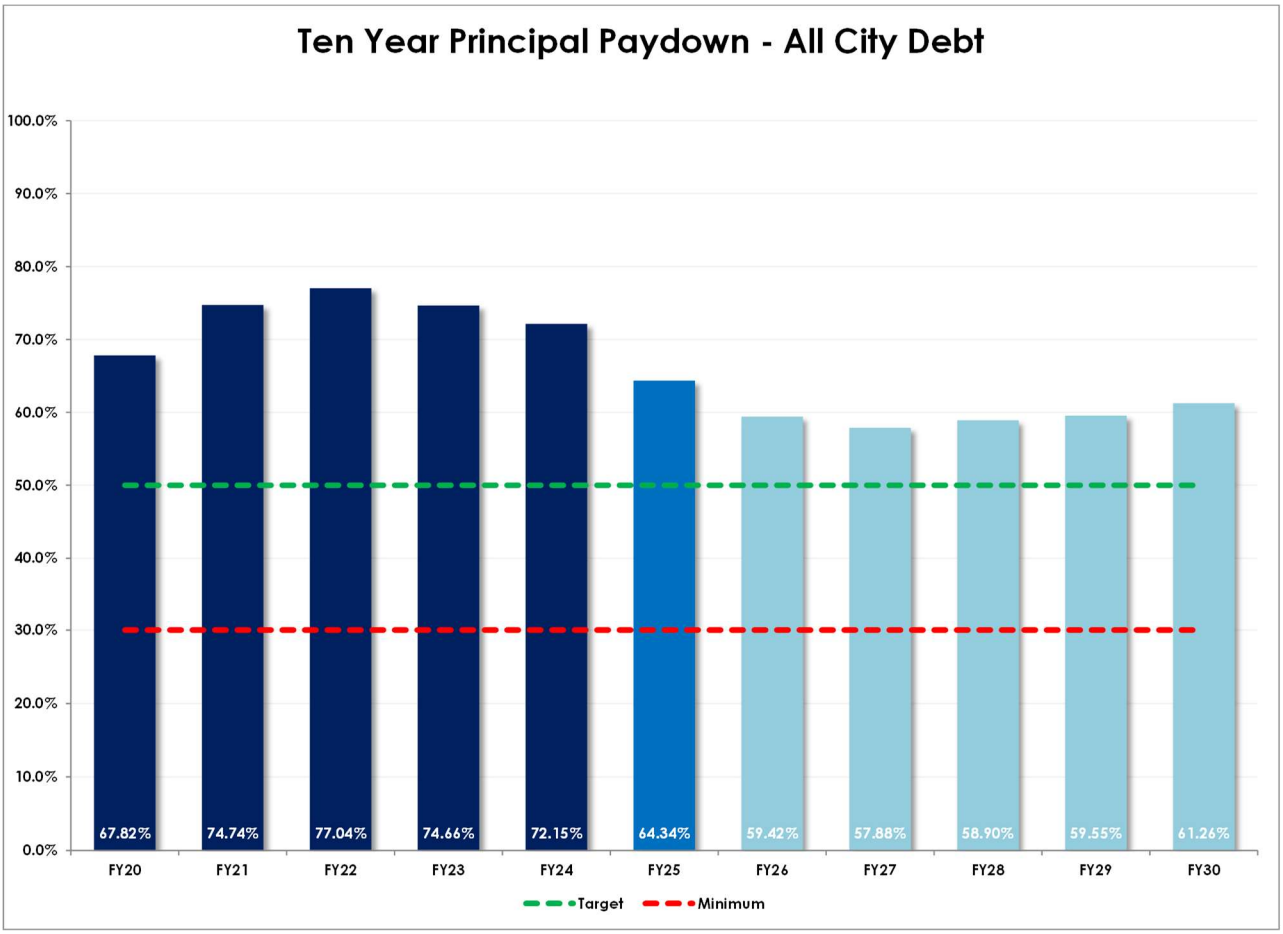
Following a general decline through in FY24, GSD Debt Service as % of GSD Revenues is expected to rise over the next few years. The structure of individual bond pay-downs sometimes introduces "lumpiness" into an issuer's annual debt service – meaning some years might be higher than others. This analysis shows that, while there is some variability over time, the City is well below (or at) the target and maximum levels that were established by City Council.



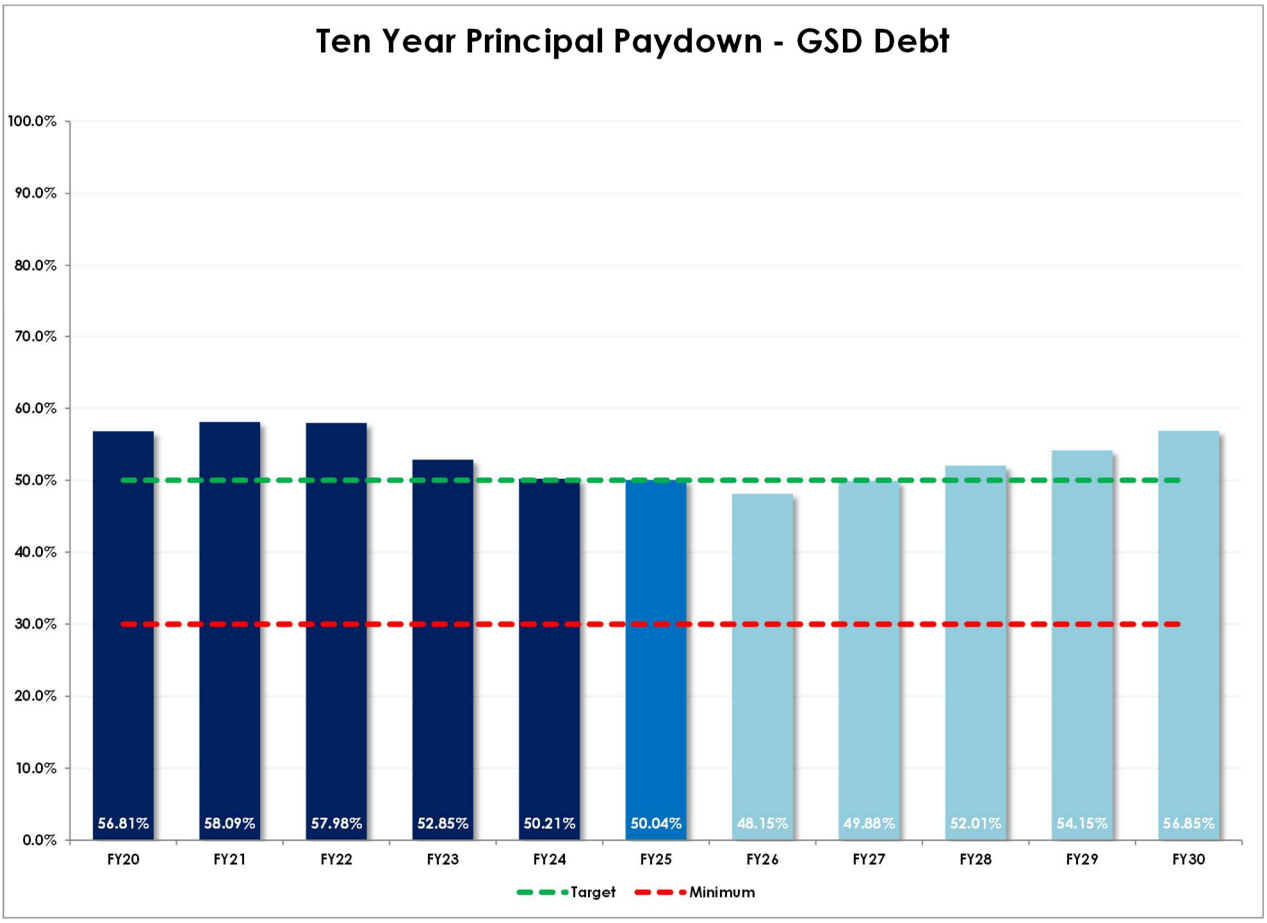
Because it is difficult to predict what Fund Balance will be at the end of FY25, the City looks at the combined Unassigned GSD Balance including the City Council Emergency Reserve as a % of GSD Revenues on an actual basis. For FY24, Unassigned GSD Fund Balance including the City's emergency reserve increased to just over $550 million, or 31.14% of GSD Revenues. Jacksonville is now well above its target balance of 14%. This ratio is a critical ratings consideration addressing the stability of financial operations, as these funds serve as a source of flexibility in times of economic and fiscal stress. It is important to remember that this range was set in the early 2000's when the city had less than 5% in reserves. There is no one "correct" level of reserves as this figure is considered alongside the remainder of the City's financial profile. Ratings agencies see the City's strong reserves as a counter to its elevated debt and pension obligations.



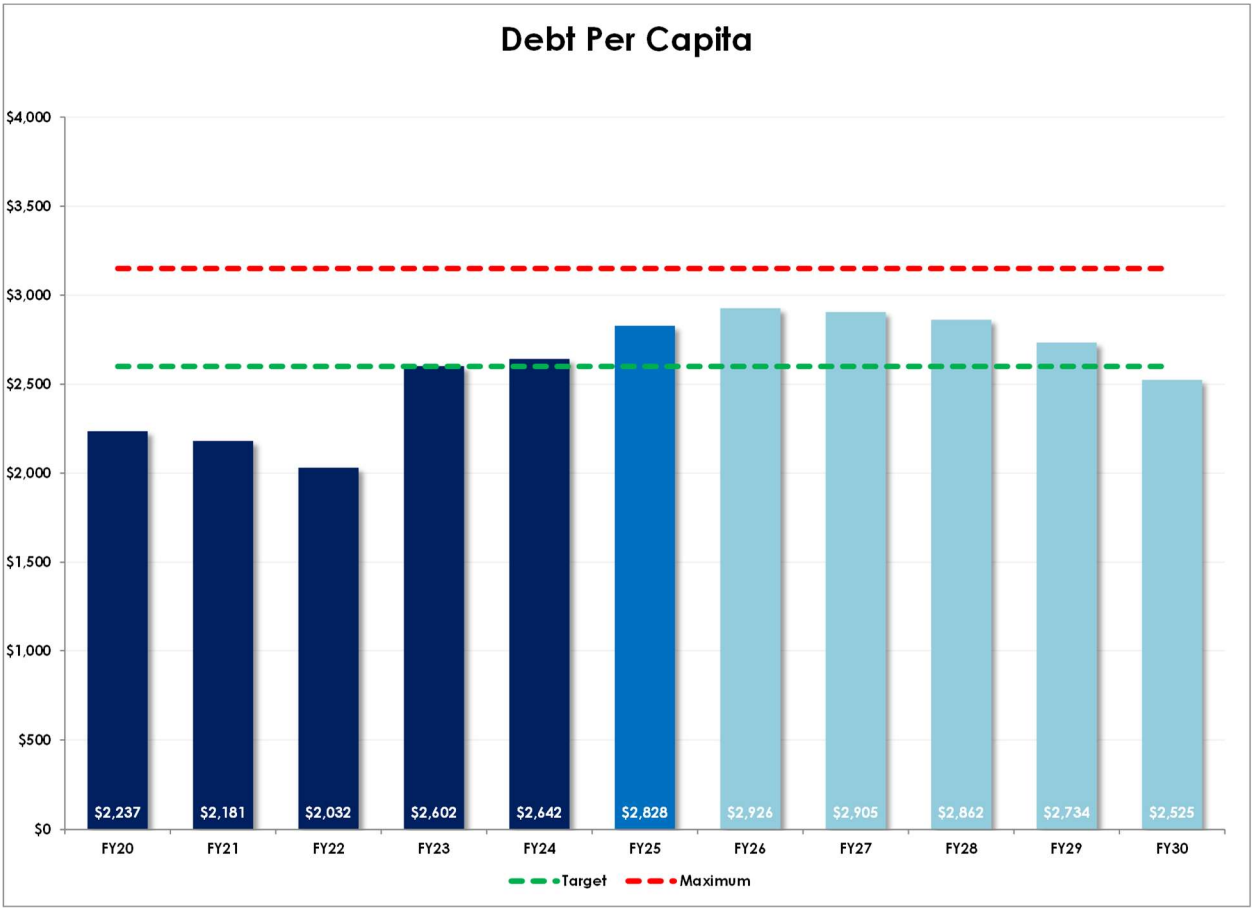
Like the previous measure, the City also looks at FY24 data here since it is difficult to predict what Fund Balance will be at the end of FY25. Unassigned GSD Fund Balance excluding City's emergency reserve for FY24 increased to almost $424 million, or 23.91% of GSD revenues. As discussed with the previous ratio, certain amounts of fund balance were assigned during the fiscal year for various purposes. Over time, this analysis shows the City has done a better job of setting aside reserves that can be used in times of financial stress. It is important that the City continue striving towards meeting and exceeding the established target as natural disasters or other financial emergencies may arise periodically, which require at least a temporary draw-down of these funds.



For FY25, the Ten-Year Principal Pay-down – All City Debt ratio is expected to be 64.34%, indicating that debt is being paid down more quickly than the adopted target of 50%. The City has produced significant improvement in its ten-year principal repayments over the years. A slight drop and subsequent stabilization are expected throughout the five-year period ending FY30 while maintaining the ratio well above the target as principal repayments escalate on the Better Jacksonville Plan debt. Please see the next page for a similar analysis, shown without the influence of BJP.



For FY25, the Ten-Year Principal Pay-down ratio on GSD Debt is projected to be 50.04%, which is above the adopted target of 50%. This analysis, coupled with the prior chart showing all City debt, illustrates the impact of significant pay-downs on BJP debt without any new BJP issuance. Historical paydown ratios are static and do not incorporate expected future borrowing. The ratio reflects slightly less volatility over the next few years in comparison to the All City Debt analysis due to the planned acceleration of BJP debt paydowns. The City is expected to remain somewhat below its adopted targets through FY27, albeit above the minimum threshold.



Debt Per Capita is expected to be approximately $2,828 as of the end of FY25, just exceeding the adopted target. The City is expected to maintain this metric below the maximum through fiscal year FY30.

SECTION ONE: FY26 BUDGET UPDATE
PROPOSED FY26 & 5-YEAR CIP PLAN BORROWING

The information contained in the following pages provides another layer to the City's Baseline Debt Affordability Study, submitted earlier in the year and presented herein as Exhibit 'F'. In addition to assuming borrowing for what has already been authorized, this section includes borrowing projections for the Proposed FY26 Authorization and the remainder of the 5-Year CIP Plan.

PROJECTED IMPACT OF FY26 AND 5-YEAR CIP BORROWING

The following section illustrates the impact of the Proposed FY26 borrowings to Debt Outstanding and the City's forward-looking debt ratios over the next five years. All currently outstanding debt and authorizations (detailed earlier in this study) serve as the baseline[1]1 for this section.

In consideration of historical borrowing patterns, the analysis assumes borrowing for the budget authorization in any year will take place over a total of four years (50% in Year 1, 25% in Year 2, 15% in Year 3, and 10% in Year 4). In addition to including the Administration's Proposed FY26 Budget, the analysis includes forecasted borrowing for FY27-30 to give a more accurate picture of how the City's debt position may look over the next five years.

This analysis is merely a projection and should be used as a tool to help explain the relative impact of borrowing over time and help guide decision-making. Many of the variables assumed can (and will) change. While this is designed to be a helpful tool in decision-making, it should not be solely relied upon for determining whether to issue debt. Of equal importance is the need to assess the City's ability to make payments on debt as primarily driven by the annual budgeting process.

Without the further authorization of new borrowing (in addition to what has been discussed above), the City is projected to issue $2.097 billion of new debt and retire $0.936 billion of debt over the next five years. This would result in an increase in outstanding debt of $1.161 billion from FY25 to FY30. Actual debt issued over the five-year timeframe will be driven by the pace of project completion as we do not issue debt until the funds have been spent. The table below reflects projected issuances and retirements for this period:

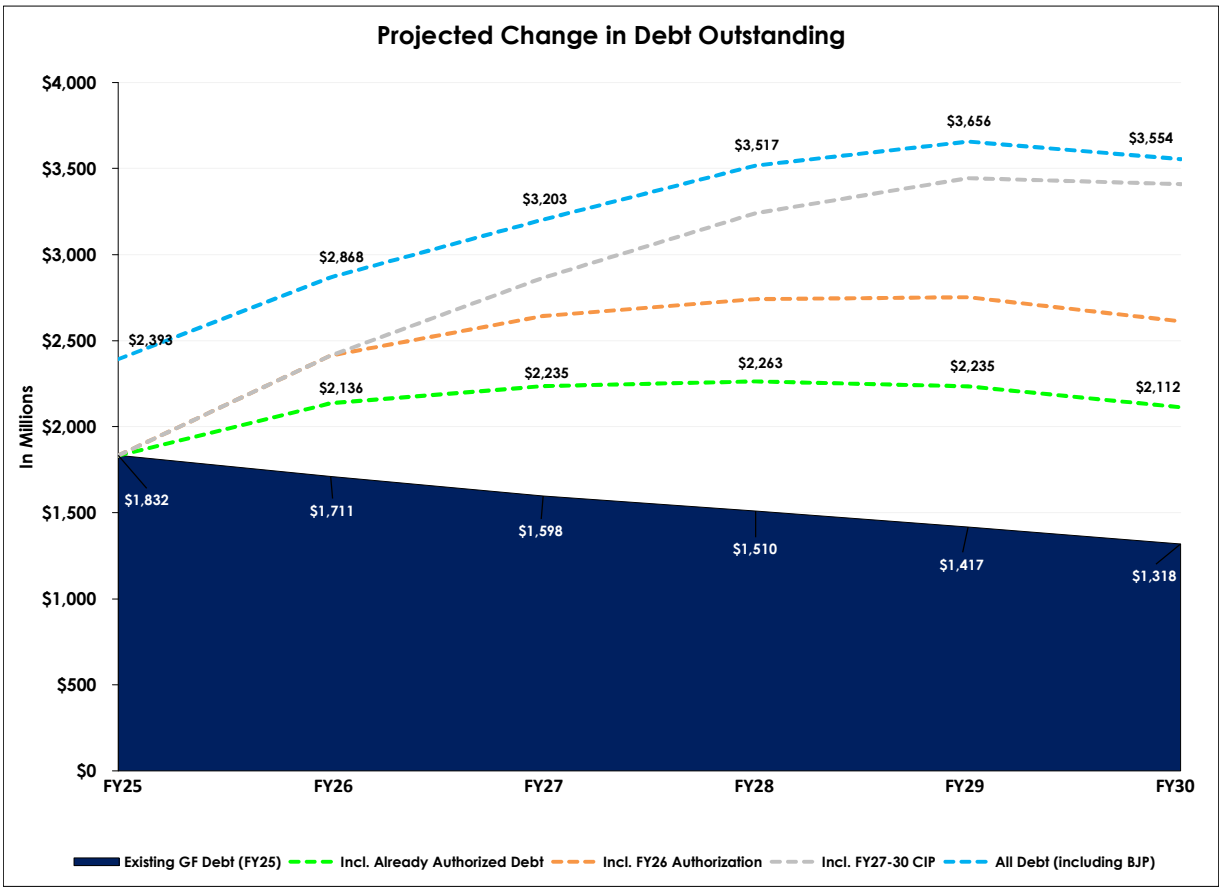
Projected Change in Debt Outstanding

FISCAL YEAR END	2025	2026	2027	2028	2029	2030
Outstanding Debt, Beginning		**$2,392,510**	**$2,867,769**	**$3,202,519**	**$3,517,284**	**$3,656,324**
Already Authorized - Prior CIP*		425,000	212,500	127,500	85,000	-
Borrowing for Proposed Authorizations - FY26 5Y CIP*		277,063	361,189	421,387	262,756	127,978
Debt Paydown		(226,804)	(238,939)	(234,122)	(208,716)	(230,449)
Outstanding Debt, Ending	**$2,392,510**	**$2,867,769**	**$3,202,519**	**$3,517,284**	**$3,656,324**	**$3,553,853**

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

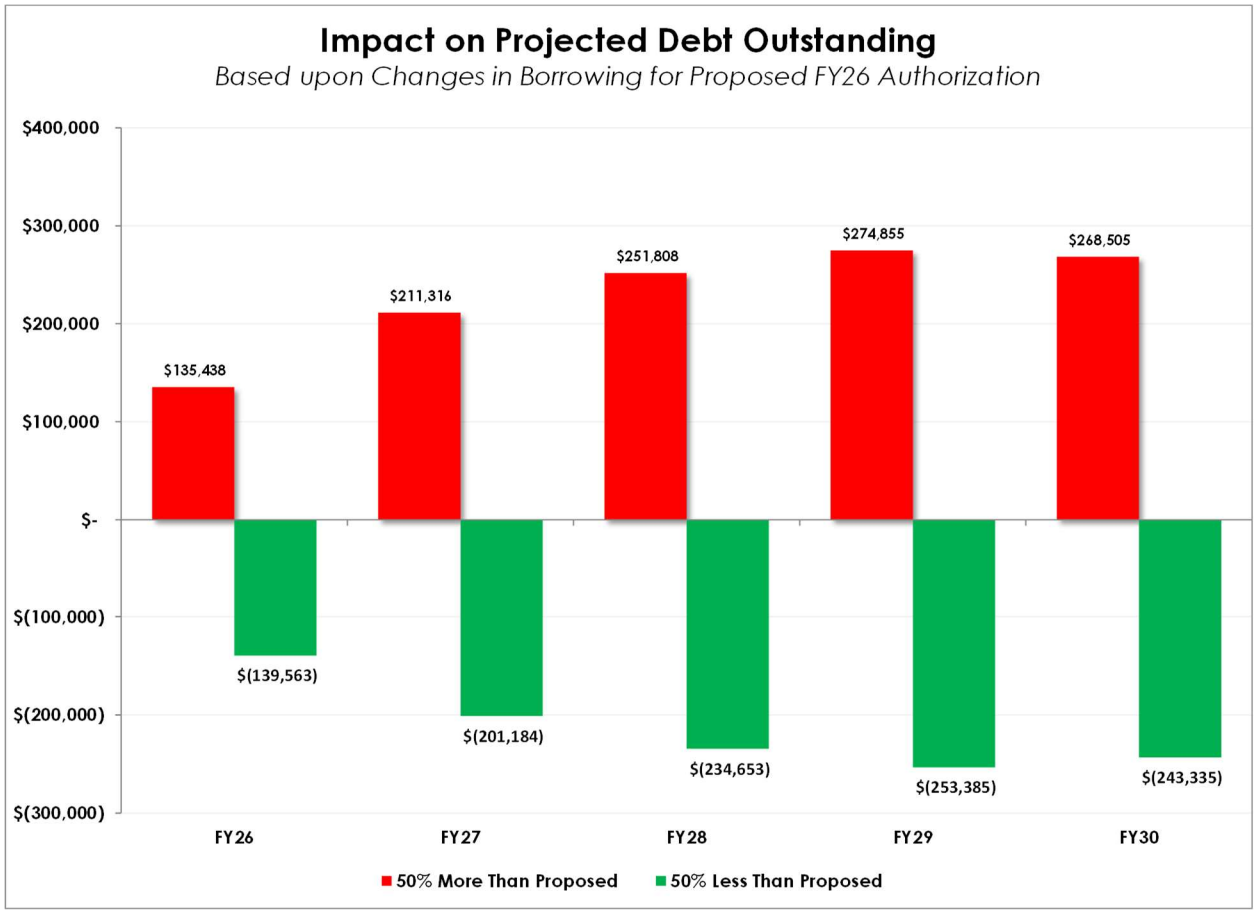
[1] The Budget version incorporates the Duval County School Board debt (also considered 'Overlapping Debt') amortization schedule, which effectively reduced the City's total debt compared with Baseline version presented.

Debt Outstanding



Assuming historical borrowing patterns, the graphic above depicts a breakdown of projected debt outstanding through FY30. The breakdown illustrates existing debt and anticipated debt associated with previously authorized projects, as well as forecasted debt issuance associated with the FY26 Proposed Budget Authorization and potential debt issuance related to the remainder of the City's 5-Year Capital Improvement Plan. Based on the assumed pace of spending (and borrowing) in future years, Non-BJP Debt will increase steadily over the next five years while the total amount of debt outstanding is projected to increase initially and then flatten out. It is also unlikely that the pace of spending and the resulting borrowing will keep pace with our assumptions so the above depiction should be viewed as a conservative analysis. The City does not borrow to fund authorized projects until such projects are actively moving and spending money. There is often a lag as the RFP process, design, and engineering, take time prior to construction commencement.

Impact on Debt Outstanding

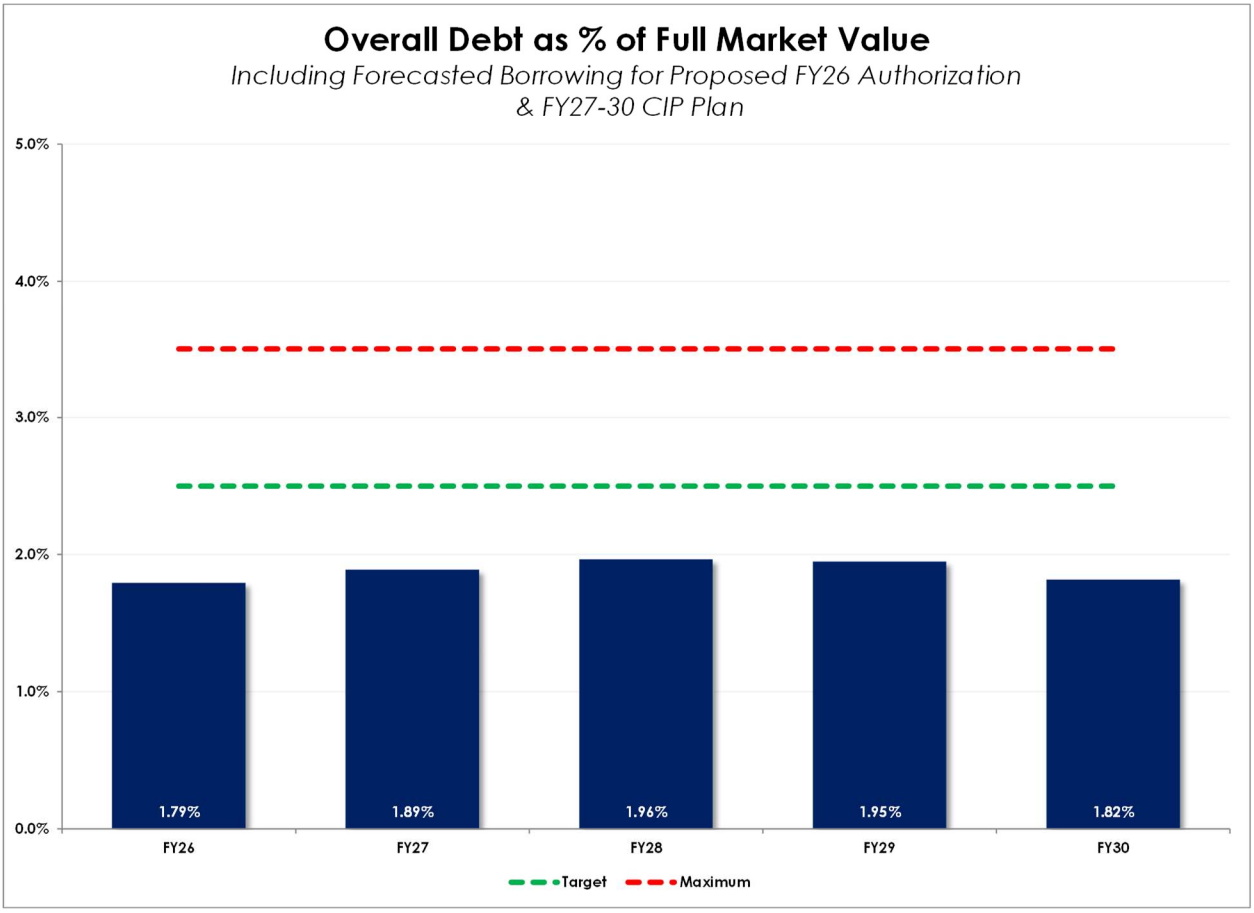


Increasing how much is borrowed results in a higher amount of debt outstanding over time, while decreasing the amount borrowed leads to a lower debt balance.

The graphic above illustrates the impact of increasing or decreasing the amount of borrowing authorization in the FY26 Proposed Budget above/below the amount proposed. For example, a 50% decrease in the amount proposed for borrowing authorization in FY26 would result in Total Debt Outstanding being about $243.3 million lower than proposed at the end of FY30.

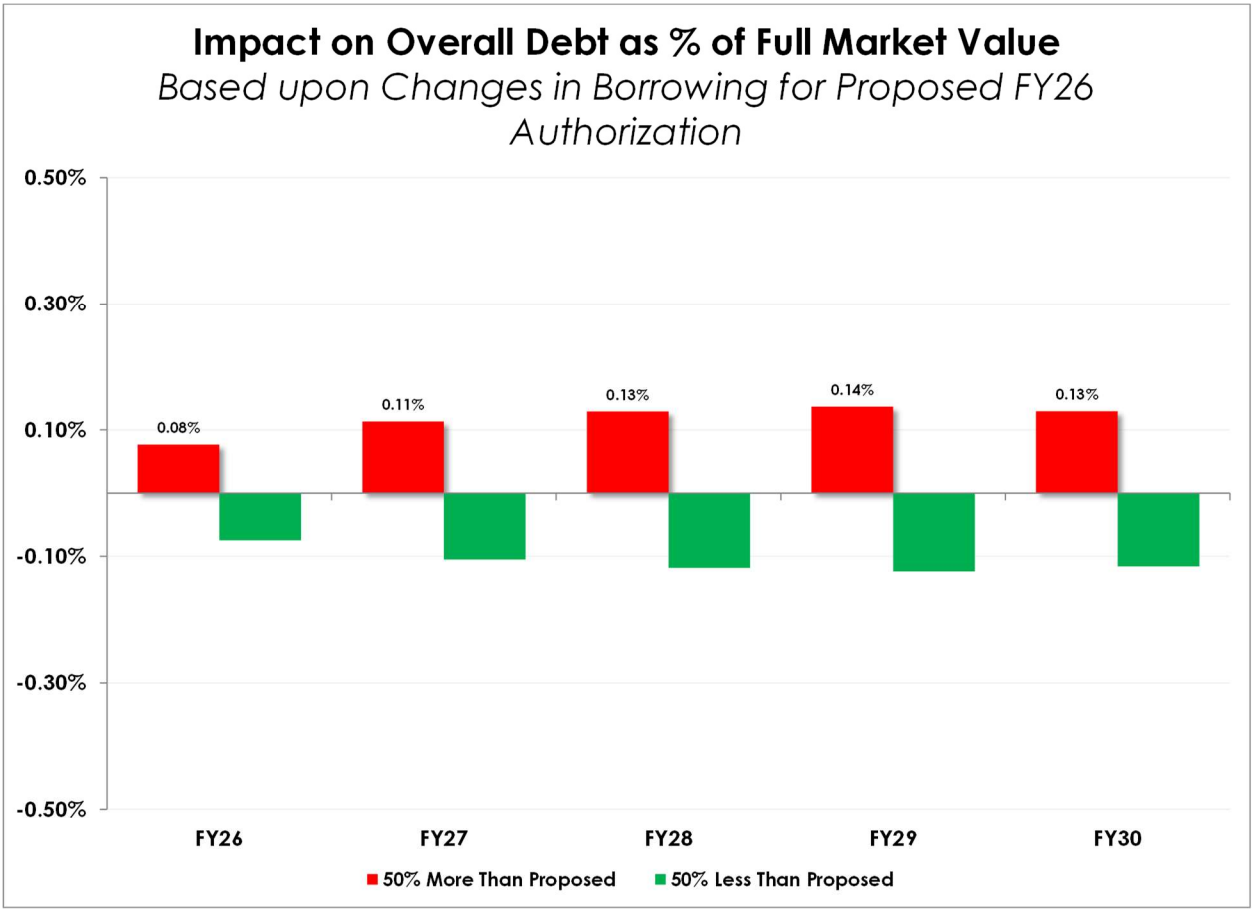
To view the impact of various incremental borrowing scenarios (between a 50% increase/decrease) relative to what was proposed, please refer to the tables in this Exhibit.

Overall Debt as % of Full Market Value



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

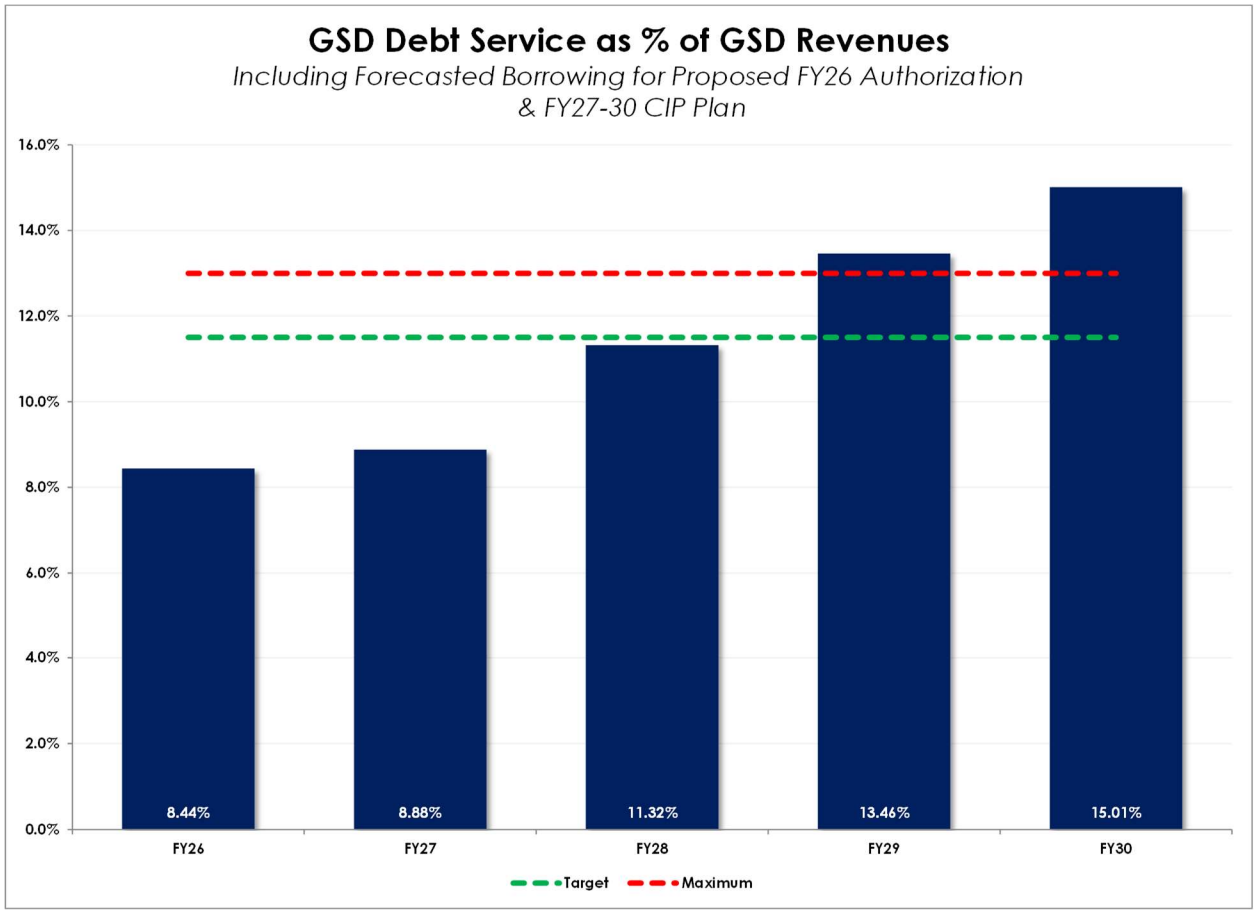
Impact on Overall Debt as % of Full Market Value



The graphic above illustrates the impact of changes to the Proposed FY26 borrowing authorization to the Overall Debt as % of Full Market Value ratio. While increasing the amount proposed for borrowing negatively impacts the ratio, the impact is only slight – even with borrowing 50% more than proposed. By responsibly managing the amount borrowed each year, the City is allowing overall annual debt reduction and the growing economy work to improve this measure over time.

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

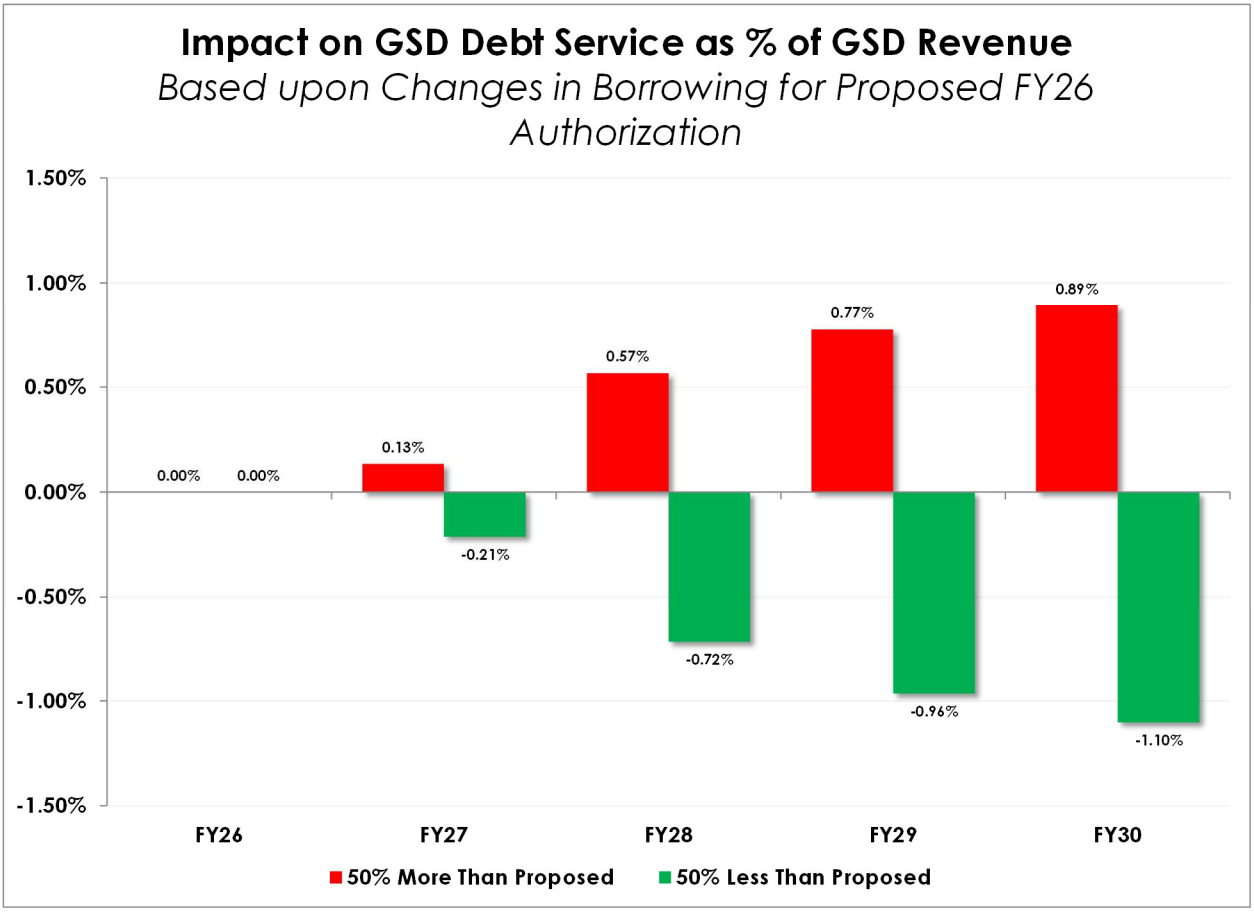
GSD Debt Service as % of GSD Revenues



When future borrowing is considered, GSD Debt Service as % of GSD Revenues is expected to increase significantly over the next five years, potentially breaching the maximum of 13% from FY29 onwards. Being careful not to issue more debt than the City can afford and taking into consideration the strength of the City's economy will help keep this ratio in good standing.

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

Impact on GSD Debt Service as % of GSD Revenues

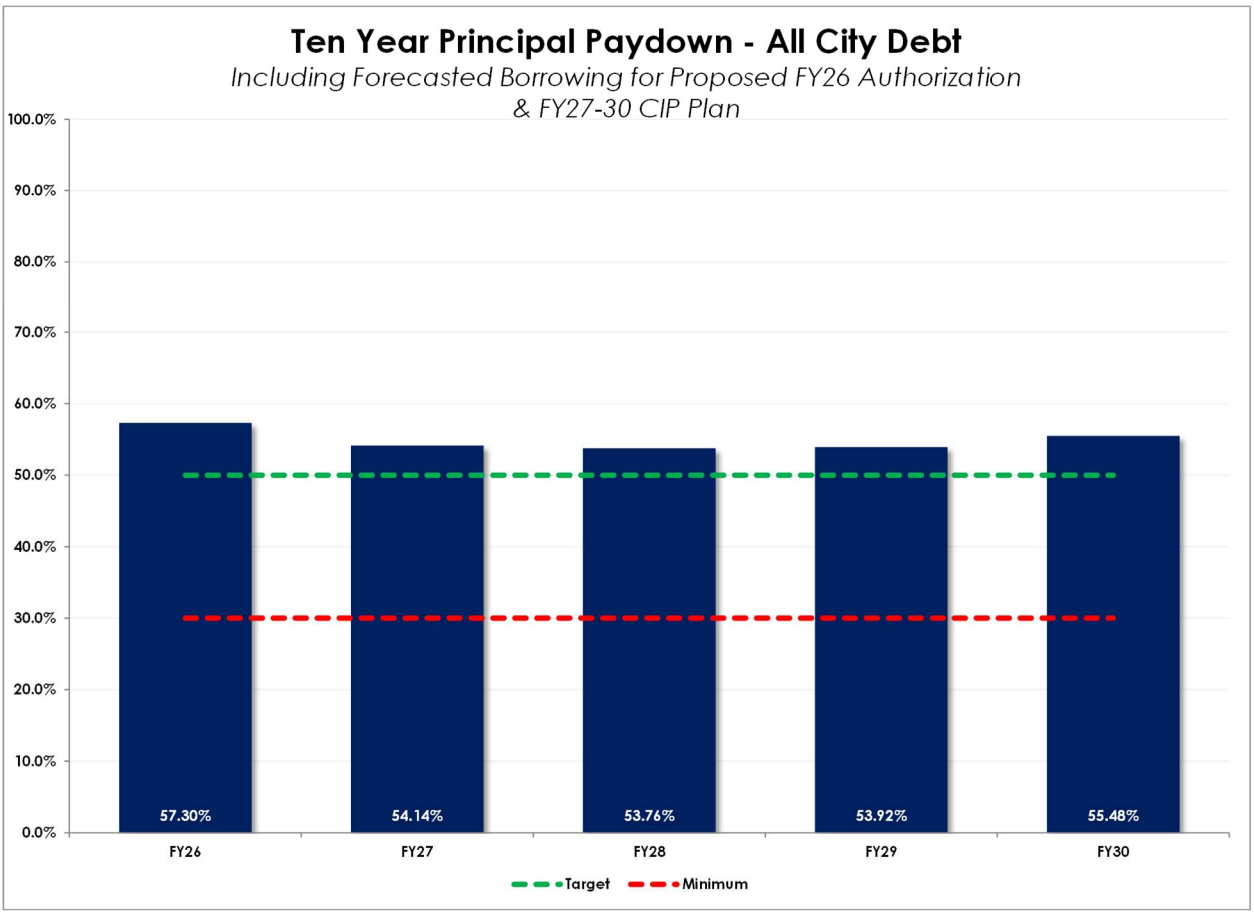


The graphic above illustrates the impact of changes to the Proposed FY26 borrowing authorization on the GSD Debt Service as % of GSD Revenues ratio. Borrowing more than what is proposed would mean more revenues would need to be committed for paying debt service on the amount borrowed – which has a negative impact on the GSD Debt Service as % of GSD Revenue ratio.

As shown above, increasing the amount of the Proposed FY26 borrowing authorization by 50% would result in the ratio being 0.89% higher in FY30. Due to the increase in expected borrowing over the next few years, the City is likely to approach its target level of 11.5% and is projected to slightly breach its maximum of 13.0% in FY29.

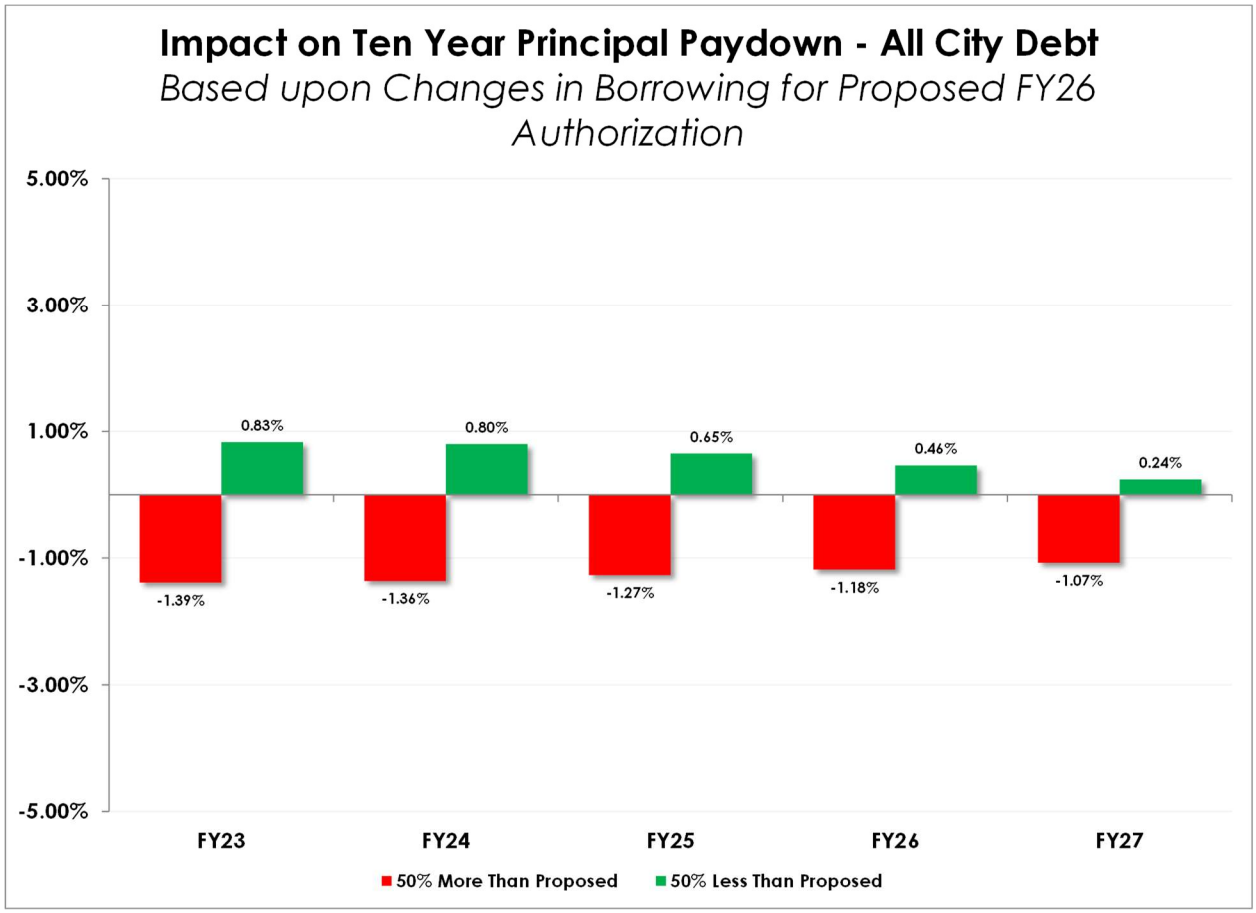
To view the impact of various incremental borrowing scenarios (between a 50% increase/decrease) relative to what was proposed, please refer to tables in this Exhibit.

Ten Year Principal Paydown – All City Debt



Including the borrowing authorizations proposed for FY26 and forecasted for FY27-30, the Ten-Year Principal Paydown – All City Debt measure is projected to decrease to 55.48% by the end of FY30. This is largely a function of the amount of BJP-related debt being paid down each year. Forecast to be well above the 50% target in FY26, the city is well-positioned to pay down a significant amount of its outstanding BJP debt over the next several years.

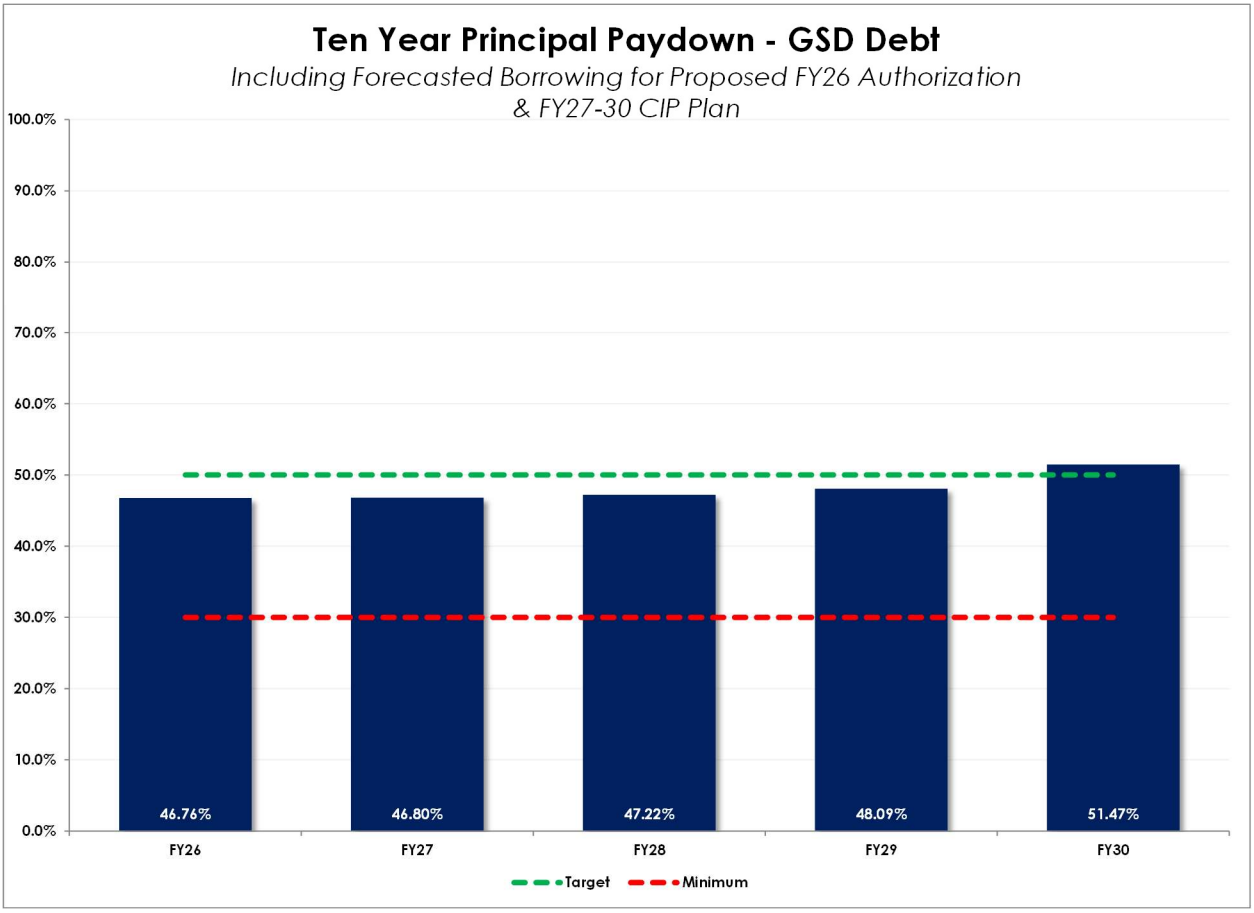
Impact on Ten Year Principal Paydown – All City Debt



As shown by the graphic above, changes to the Proposed FY26 borrowing authorization would have minimal impact to the Ten-Year Principal Paydown – All City Debt measure. Again, the paydown of BJP-related debt is the driver here. Intuitively, paying down more debt than is borrowed each year softens the impact of increasing the amount borrowed in any one year.

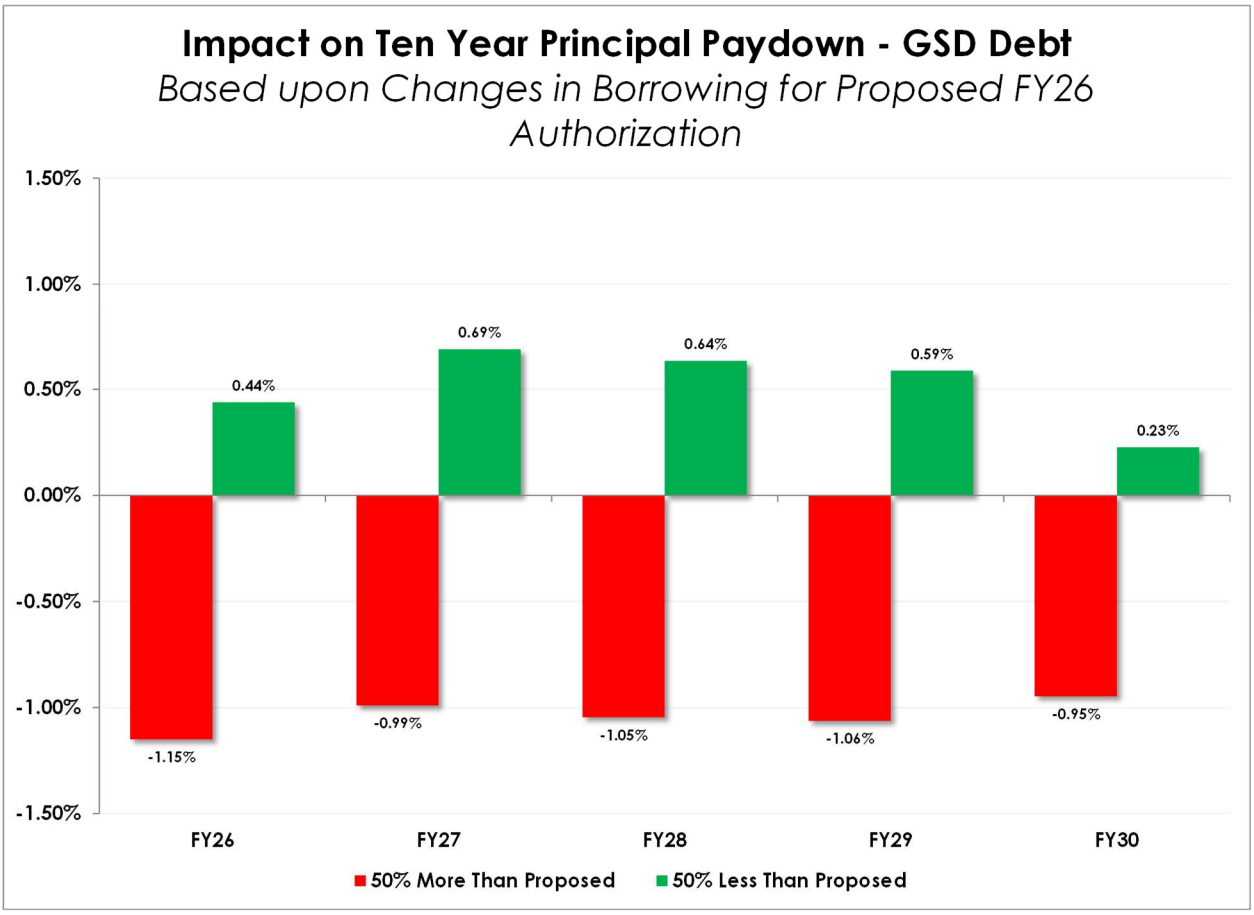
To view the impact of various incremental borrowing scenarios (between a 50% increase/decrease) relative to what was proposed, please refer to tables in this Exhibit.

Ten Year Principal Paydown – GSD Debt



The Ten-Year Principal Paydown – GSD Debt measure takes out the impact of debt associated with the BJP Program. Including the borrowing authorization proposed for FY26 and forecasted for FY27-30, the measure is projected to remain within a tight range and is expected to stay around the 50% target level.

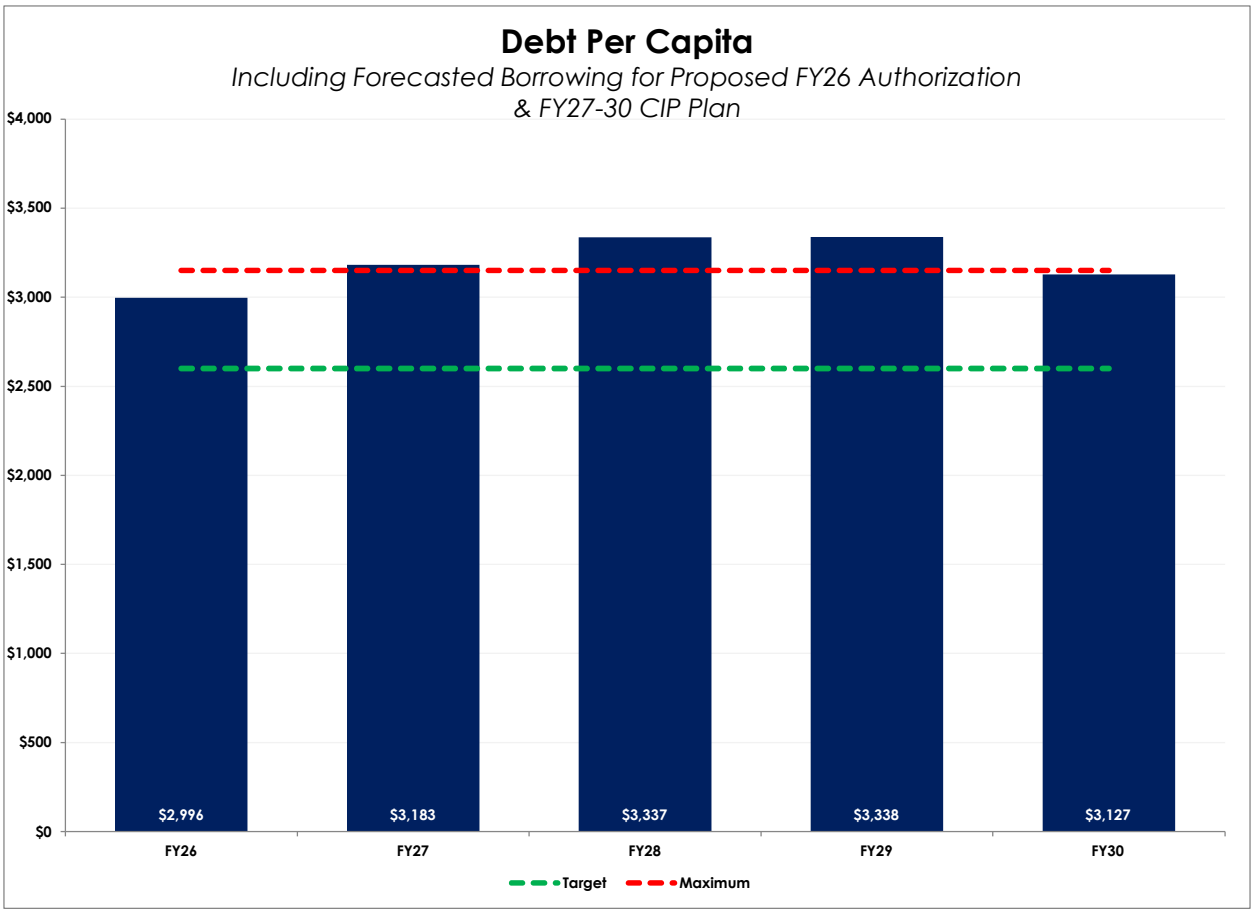
Impact on Ten Year Principal Paydown – GSD Debt



The impact of adjusting the borrowing authorization vs. what was proposed in the FY26 Budget on the Ten-Year Principal Paydown – GSD Debt measure is shown above. Increasing the amount of proposed borrowing would negatively impact this measure and would increase the probability that the City will fall below its target level of 50% sometime over the next five years.

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

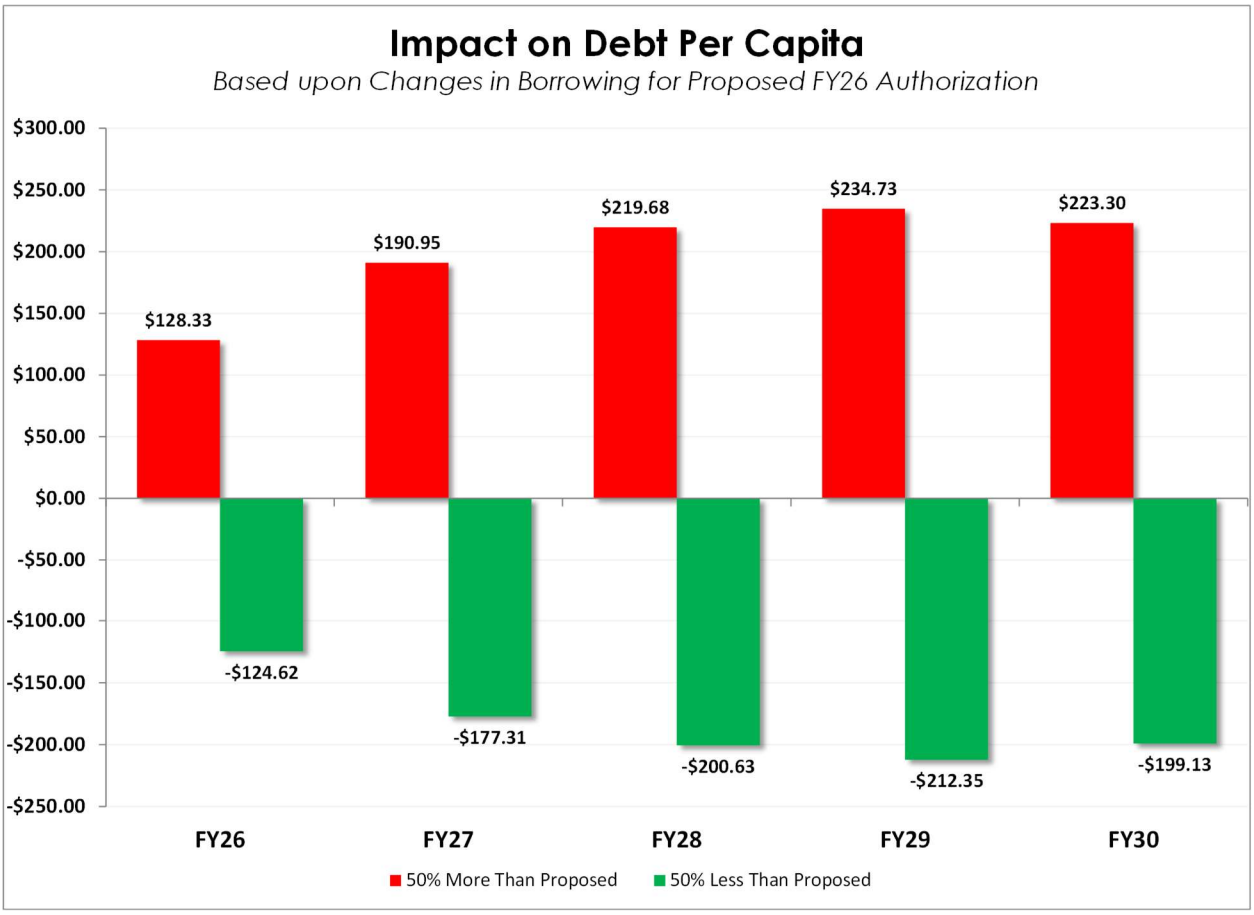
Debt Per Capita



Note: The total debt for this calculation is lower than was presented for the Baseline version due to the incorporation of Duval County School Board's debt amortization schedule. The actual debt amortization reflects debt levels lower than the Baseline study's assumptions.

After including the borrowing authorization proposed for FY26 and forecasted for FY27-30, Debt Per Capita is expected to breach its maximum level in FY27, peak in FY27, but is then projected to gradually decrease over the next few years to below the maximum levels. This is a function of a higher level of debt outstanding over time, partially offset by anticipated future growth in the City's population.

Impact on Debt Per Capita



The graphic above illustrates the impact of increasing or decreasing the amount of borrowing authorization proposed in the recent FY26 Budget submission. Decreases in the amount borrowed will result in lower debt burden on individual citizens of Jacksonville, while increases will likewise increase the debt burden.

The increase in the Proposed FY26 borrowing authorization of 50%, the City's Debt Per Capita measure just avoids exceeding its maximum allowable amount of $3,150 per citizen but is expected to slightly breach this level in FY27-29 before reducing to below the maximum level in FY30. The amount of debt being paid off each year, along with projected increases in the City's population can help keep this ratio below its maximum.

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

Exhibit A
Schedule of Outstanding Debt

CITY OF JACKSONVILLE, FLORIDA
SCHEDULE OF PROJECTED DEBT OUTSTANDING
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2025

($ in 000s)		PRINCIPAL OUTSTANDING
GOVERNMENTAL ACTIVITIES:		
Revenue Bonds Supported by General Funds:		
Special Revenue Bonds, Series 2016A	$	32,652
Special Revenue and Refunding Bonds, Series 2017A		10,600
Special Revenue Refunding Bonds, Series 2019A		74,692
Taxable Special Revenue Refunding Bonds, Series 2020C		57,725
Special Revenue Refunding Bonds, Series 2022A (Forward Delivery)		58,545
Special Revenue Refunding Bonds, Series 2023A (25I)		23,406
Special Revenue Refunding Bonds, Series 2024 (25K)		37,923
Total Revenue Bonds Supported by General Funds	**$**	**295,542**
Special Revenue Bonds Payable from Internal Service Operations:		
Special Revenue Bonds, Taxable Series 2013B	$	2,245
Special Revenue and Refunding Bonds, Series 2016A		21,228
Special Revenue and Refunding Bonds, Series 2017A		63,265
Special Revenue Bonds, Series 2018		34,780
Special Revenue Refunding Bonds, Series 2019A		39,155
Special Revenue and Refunding Bonds, Series 2020A		86,540
Taxable Special Revenue Refunding Bonds, Series 2020C		27,725
Special Revenue Bonds, Series 2021A		73,365
Taxable Special Revenue Bonds, Series 2022B (592 Portion)		26,635
Special Revenue Bonds, Series 2022C (4G1/Scoreboards Portion)		94,265
Special Revenue & Refunding Bonds, Series 2023A (59K)		16,459
Special Revenue & Refunding Bonds, Series 2023A (592)		211,540
Special Revenue & Refunding Bonds, Series 2024 (59M)		24,528
Special Revenue & Refunding Bonds, Series 2024 (592)		201,930
Special Revenue & Refunding Bonds, Series 2025		375,000
Total Special Revenue Bonds Payable from Internal Service Operations	**$**	**1,298,659**
Notes Payable from Internal Service Operations:		
Amort. Short Term Debt		75,000
Total Notes Payable from Internal Service Operations	**$**	**75,000**

CITY OF JACKSONVILLE, FLORIDA
SCHEDULE OF PROJECTED DEBT OUTSTANDING (continued)
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2025

($ in 000s)		PRINCIPAL OUTSTANDING
Revenue Bonds Supported by BJP Revenues:		
Better Jacksonville Sales Tax Revenue Refunding Bonds, Series 2012A	$	4,335
Transportation Revenue Refunding Bonds, Series 2015		170,240
Better Jacksonville Sales Tax Revenue Refunding Bonds, Series 2016		38,425
Transportation Revenue Refunding Bonds, Series 2018		4,190
Taxable Transportation Revenue Refunding Bonds, Series 2020		113,065
Better Jacksonville Sales Tax Revenue Refunding Bond, Series 2022 (BL)		67,466
Better Jacksonville Sales Tax Refunding Revenue Bond, Series 2023 (BL)		19,279
Better Jacksonville Sales Tax Refunding Revenue Bond, Series 2024 (BL)		36,097
Total Revenue Bonds Supported by BJP Revenues	**$**	**453,098**
Special Revenue Bonds Supported by BJP Revenues:		
Special Revenue Refunding Bonds, Series 2016B	$	35,885
Special Revenue Refunding Bonds, Series 2019B		45,535
Special Revenue Refunding Bonds, Series 2020B		5,605
Special Revenue Refunding Bonds, Series 2023B		20,000
Total Special Revenue Bonds Supported by BJP Revenues	**$**	**107,025**
TOTAL GOVERNMENTAL ACTIVITIES	**$**	**2,229,324**
BUSINESS-LIKE ACTIVITIES:		
Revenue Bonds Supported by Business-Type Activities:		
Better Jacksonville Sales Tax Revenue Refunding Bonds, Series 2012A	$	4,310
Special Revenue and Refunding Bonds, Series 2017A		16,900
Special Revenue Refunding Bonds, Series 2019A		239
Special Revenue Bonds, Series 2021A		7,635
Special Revenue Refunding Bonds, Series 2022A (Forward Delivery)		40,400
Better Jacksonville Sales Tax Refunding Revenue Bond, Series 2022 (Bank Loan)		50,814
Better Jacksonville Sales Tax Refunding Revenue Bond, Series 2023 (Bank Loan)		14,521
Better Jacksonville Sales Tax Refunding Revenue Bond, Series 2024 (Bank Loan)		27,188
Speical Revenue Refunding Bond, Series 2024 (4F6)		1,180
TOTAL BUSINESS-TYPE ACTIVITIES	**$**	**163,185**
TOTAL BONDED INDEBTEDNESS	**$**	**2,392,510**

Exhibit B
Bond Ratings Scale

Bond Ratings Scale

Moody's		S&P		Fitch		Definition
Long-term	Short-term	Long-term	Short-term	Long-term	Short-term	
Aaa	P-1	AAA	A-1+	AAA	F1+	Prime
Aa1		AA+		AA+		High grade
Aa2		AA		AA		
Aa3		AA-		AA-		
A1		A+	A-1	A+	F1	Upper medium grade
A2		A		A		
A3	P-2	A-	A-2	A-	F2	
Baa1		BBB+		BBB+		Medium grade
Baa2	P-3	BBB	A-3	BBB	F3	
Baa3		BBB-		BBB-		
Ba1	Not Prime (NP)	BB+	B	BB+	B	Non-investment grade speculative
Ba2		BB		BB		
Ba3		BB-		BB-		
B1		B+		B+		Highly speculative
B2		B		B		
B3		B-		B-		
Caa1		CCC+	C	CCC	C	Speculative, poor standing
Caa2		CCC				
Caa3		CCC-		CC		
Ca		CC		C		Speculative, in or near default
		C				
C		D	D	RD/D	RD/D	In default, little prospect of recovery
/						
/						

Exhibit C
Debt Affordability Study Required Ratios & Sensitivity Analysis – FY26 Budget Update

As part of the Debt Affordability Study, the Administration reviews the impact of incremental increase or decrease in its borrowing on various financial metrics. The impact is estimated in ±$10 million increments and in ±50% of borrowing increment.

The following tables and figures summarize the impact of this incremental borrowing for various financial metrics of the City, with the impact figures reflecting a ±50% increment in the City's borrowing.

Overall Net Debt as % of Full Market Value	2026	2027	2028	2029	2030
Full Market Value	**$181,682,339,832**	**$185,315,986,629**	**$189,022,306,361**	**$192,802,752,489**	**$196,658,807,538**
Overall Net Debt (+50%)	$3,396,849,802	$3,710,204,415	$3,956,021,261	$4,020,000,610	$3,827,082,444
Overall Net Debt (+$50M)	$3,286,599,802	$3,547,715,821	$3,768,729,470	$3,819,054,663	$3,635,086,982
Overall Net Debt (+$40M)	$3,281,562,302	$3,540,300,688	$3,760,165,295	$3,809,820,894	$3,626,199,708
Overall Net Debt (+$30M)	$3,276,524,802	$3,532,885,556	$3,751,601,119	$3,800,602,124	$3,617,357,041
Overall Net Debt (+$20M)	$3,271,487,302	$3,525,470,423	$3,743,036,943	$3,791,373,355	$3,608,489,637
Overall Net Debt (+$10M)	$3,266,449,802	$3,518,050,290	$3,734,462,898	$3,782,159,717	$3,599,646,969
Overall Net Debt (As Proposed)	**$3,257,332,302**	**$3,500,220,157**	**$3,711,668,723**	**$3,755,901,078**	**$3,572,029,827**
Overall Net Debt (-$10M)	$3,254,349,802	$3,500,361,602	$3,713,769,123	$3,759,353,273	$3,577,063,919
Overall Net Debt (-$20M)	$3,249,349,802	$3,492,995,977	$3,705,260,780	$3,750,197,798	$3,568,271,838
Overall Net Debt (-$30M)	$3,244,349,802	$3,485,635,352	$3,696,762,317	$3,741,042,204	$3,559,499,638
Overall Net Debt (-$40M)	$3,239,349,802	$3,478,269,727	$3,688,258,973	$3,731,906,610	$3,550,737,201
Overall Net Debt (-$50M)	$3,234,349,802	$3,470,909,102	$3,679,765,511	$3,722,765,898	$3,541,969,763
Overall Net Debt (-50%)	$3,121,849,802	$3,305,240,040	$3,488,503,911	$3,516,987,360	$3,344,585,269

Ratio	2026	2027	2028	2029	2030
50% Increase	1.87%	2.00%	2.09%	2.09%	1.95%
$50M Increase	1.81%	1.91%	1.99%	1.98%	1.85%
$40M Increase	1.81%	1.91%	1.99%	1.98%	1.84%
$30M Increase	1.80%	1.91%	1.98%	1.97%	1.84%
$20M Increase	1.80%	1.90%	1.98%	1.97%	1.83%
$10M Increase	1.80%	1.90%	1.98%	1.96%	1.83%
As Proposed	**1.79%**	**1.89%**	**1.96%**	**1.95%**	**1.82%**
$10M Decrease	1.79%	1.89%	1.96%	1.95%	1.82%
$20M Decrease	1.79%	1.88%	1.96%	1.95%	1.81%
$30M Decrease	1.79%	1.88%	1.96%	1.94%	1.81%
$40M Decrease	1.78%	1.88%	1.95%	1.94%	1.81%
$50M Decrease	1.78%	1.87%	1.95%	1.93%	1.80%
50% Decrease	1.72%	1.78%	1.85%	1.82%	1.70%

GSD Debt Service as % of GSD Revenues	2026	2027	2028	2029	2030
GSD Revenue	**$1,845,509,378**	**$1,882,419,566**	**$1,920,067,957**	**$1,958,469,316**	**$1,997,638,703**
GSD Debt Service (+50%)	$155,753,503	$169,720,837	$228,197,671	$278,786,542	$317,574,795
GSD Debt Service (+$50M)	$155,753,503	$167,858,024	$219,701,252	$266,888,436	$303,595,720
GSD Debt Service (+$40M)	$155,753,503	$167,725,790	$219,224,604	$266,235,975	$302,850,267
GSD Debt Service (+$30M)	$155,753,503	$167,593,555	$218,747,955	$265,583,514	$302,075,601
GSD Debt Service (+$20M)	$155,753,503	$167,461,321	$218,271,307	$264,931,053	$301,320,411
GSD Debt Service (+$10M)	$155,753,503	$167,329,087	$217,804,396	$264,268,329	$300,545,745
GSD Debt Service (As Proposed)	**$155,753,503**	**$167,196,852**	**$217,327,748**	**$263,625,606**	**$299,790,029**
GSD Debt Service (-$10M)	$155,753,503	$166,336,462	$215,411,946	$261,141,217	$296,951,845
GSD Debt Service (-$20M)	$155,753,503	$166,217,712	$214,968,634	$260,522,167	$296,236,007
GSD Debt Service (-$30M)	$155,753,503	$166,098,962	$214,515,559	$259,913,354	$295,510,407
GSD Debt Service (-$40M)	$155,753,503	$165,980,212	$214,072,246	$259,284,542	$294,785,282
GSD Debt Service (-$50M)	$155,753,503	$165,861,462	$213,619,171	$258,665,967	$294,060,157
GSD Debt Service (-50%)	$155,753,503	$163,189,587	$203,532,371	$244,733,042	$277,779,145

Ratio	2026	2027	2028	2029	2030
50% Increase	8.44%	9.02%	11.88%	14.23%	15.90%
$50M Increase	8.44%	8.92%	11.44%	13.63%	15.20%
$40M Increase	8.44%	8.91%	11.42%	13.59%	15.16%
$30M Increase	8.44%	8.90%	11.39%	13.56%	15.12%
$20M Increase	8.44%	8.90%	11.37%	13.53%	15.08%
$10M Increase	8.44%	8.89%	11.34%	13.49%	15.05%
As Proposed	**8.44%**	**8.88%**	**11.32%**	**13.46%**	**15.01%**
$10M Decrease	8.44%	8.84%	11.22%	13.33%	14.87%
$20M Decrease	8.44%	8.83%	11.20%	13.30%	14.83%
$30M Decrease	8.44%	8.82%	11.17%	13.27%	14.79%
$40M Decrease	8.44%	8.82%	11.15%	13.24%	14.76%
$50M Decrease	8.44%	8.81%	11.13%	13.21%	14.72%
50% Decrease	8.44%	8.67%	10.60%	12.50%	13.91%

Exhibit C (continued)
Debt Affordability Study Required Ratios & Sensitivity Analysis – FY26 Budget Update

Ten Year Principal Paydown - All City Debt	2026	2027	2028	2029	2030
Total Debt Outstanding (+50%)	$3,003,206,600	$3,413,835,613	$3,769,091,784	$3,931,178,548	$3,822,357,739
Total Debt Outstanding (+$50M)	$2,892,956,600	$3,248,460,613	$3,574,551,784	$3,720,588,548	$3,619,157,739
Total Debt Outstanding (+$40M)	$2,887,919,100	$3,240,904,363	$3,565,634,284	$3,710,893,548	$3,609,732,739
Total Debt Outstanding (+$30M)	$2,882,881,600	$3,233,348,113	$3,556,716,784	$3,701,198,548	$3,600,337,739
Total Debt Outstanding (+$20M)	$2,877,844,100	$3,225,791,863	$3,547,799,284	$3,691,503,548	$3,590,922,739
Total Debt Outstanding (+$10M)	$2,872,806,600	$3,218,235,613	$3,538,871,784	$3,681,808,548	$3,581,527,739
Total Debt Outstanding (As Proposed)	**$2,867,769,100**	**$3,202,519,363**	**$3,517,284,284**	**$3,656,323,548**	**$3,553,852,739**
Total Debt Outstanding (-$10M)	$2,860,706,600	$3,200,085,613	$3,517,021,784	$3,657,458,548	$3,557,137,739
Total Debt Outstanding (-$20M)	$2,855,706,600	$3,192,585,613	$3,508,171,784	$3,647,848,548	$3,547,817,739
Total Debt Outstanding (-$30M)	$2,850,706,600	$3,185,085,613	$3,499,331,784	$3,638,238,548	$3,538,507,739
Total Debt Outstanding (-$40M)	$2,845,706,600	$3,177,585,613	$3,490,481,784	$3,628,638,548	$3,529,207,739
Total Debt Outstanding (-$50M)	$2,840,706,600	$3,170,085,613	$3,481,641,784	$3,619,038,548	$3,519,907,739
Total Debt Outstanding (-50%)	$2,728,206,600	$3,001,335,613	$3,282,631,784	$3,402,938,548	$3,310,517,739
Ten Year Principal Paydown (+50%)	$1,679,087,000	$1,801,604,000	$1,978,237,000	$2,073,136,000	$2,079,682,000
Ten Year Principal Paydown (+$50M)	$1,638,477,000	$1,735,344,000	$1,895,497,000	$1,978,196,000	$1,980,662,000
Ten Year Principal Paydown (+$40M)	$1,636,817,000	$1,732,634,000	$1,892,077,000	$1,974,226,000	$1,976,442,000
Ten Year Principal Paydown (+$30M)	$1,635,157,000	$1,729,924,000	$1,888,667,000	$1,970,256,000	$1,972,232,000
Ten Year Principal Paydown (+$20M)	$1,633,517,000	$1,727,214,000	$1,885,237,000	$1,966,266,000	$1,967,992,000
Ten Year Principal Paydown (+$10M)	$1,631,857,000	$1,724,494,000	$1,881,797,000	$1,962,296,000	$1,963,792,000
Ten Year Principal Paydown (As Proposed)	**$1,643,167,000**	**$1,733,734,000**	**$1,890,747,000**	**$1,971,466,000**	**$1,971,772,000**
Ten Year Principal Paydown (-$10M)	$1,630,787,000	$1,722,454,000	$1,878,617,000	$1,957,816,000	$1,958,002,000
Ten Year Principal Paydown (-$20M)	$1,629,107,000	$1,719,674,000	$1,875,127,000	$1,953,766,000	$1,953,722,000
Ten Year Principal Paydown (-$30M)	$1,627,397,000	$1,716,894,000	$1,871,627,000	$1,949,686,000	$1,949,422,000
Ten Year Principal Paydown (-$40M)	$1,625,707,000	$1,714,114,000	$1,868,117,000	$1,945,656,000	$1,945,172,000
Ten Year Principal Paydown (-$50M)	$1,624,007,000	$1,711,334,000	$1,864,637,000	$1,941,606,000	$1,940,902,000
Ten Year Principal Paydown (-50%)	$1,585,877,000	$1,648,814,000	$1,785,947,000	$1,850,526,000	$1,844,802,000

Ratio	2026	2027	2028	2029	2030
50% Increase	55.91%	52.77%	52.49%	52.74%	54.41%
$50M Increase	56.64%	53.42%	53.03%	53.17%	54.73%
$40M Increase	56.68%	53.46%	53.06%	53.20%	54.75%
$30M Increase	56.72%	53.50%	53.10%	53.23%	54.78%
$20M Increase	56.76%	53.54%	53.14%	53.26%	54.80%
$10M Increase	56.80%	53.59%	53.18%	53.30%	54.83%
As Proposed	**57.30%**	**54.14%**	**53.76%**	**53.92%**	**55.48%**
$10M Decrease	57.01%	53.83%	53.41%	53.53%	55.04%
$20M Decrease	57.05%	53.86%	53.45%	53.56%	55.07%
$30M Decrease	57.09%	53.90%	53.49%	53.59%	55.09%
$40M Decrease	57.13%	53.94%	53.52%	53.62%	55.12%
$50M Decrease	57.17%	53.98%	53.56%	53.65%	55.14%
50% Decrease	58.13%	54.94%	54.41%	54.38%	55.73%

Exhibit C (continued)
Debt Affordability Study Required Ratios & Sensitivity Analysis – FY26 Budget Update

Ten Year Principal Paydown - GSD Debt	2026	2027	2028	2029	2030
Total Debt Outstanding (+50%)	$2,463,786,099	$3,029,166,999	$3,492,015,095	$3,762,550,617	$3,758,223,681
Total Debt Outstanding (+$50M)	$2,353,536,099	$2,863,791,999	$3,293,565,095	$3,545,960,617	$3,547,633,681
Total Debt Outstanding (+$40M)	$2,348,498,599	$2,856,235,749	$3,284,497,595	$3,536,035,617	$3,537,938,681
Total Debt Outstanding (+$30M)	$2,343,461,099	$2,848,679,499	$3,275,430,095	$3,526,110,617	$3,528,243,681
Total Debt Outstanding (+$20M)	$2,338,423,599	$2,841,123,249	$3,266,362,595	$3,516,185,617	$3,518,548,681
Total Debt Outstanding (+$10M)	$2,333,386,099	$2,833,566,999	$3,257,295,095	$3,506,250,617	$3,508,853,681
Total Debt Outstanding (As Proposed)	**$2,328,348,599**	**$2,826,010,749**	**$3,240,067,595**	**$3,483,655,617**	**$3,483,368,681**
Total Debt Outstanding (-$10M)	$2,321,286,099	$2,815,416,999	$3,235,515,095	$3,481,980,617	$3,484,503,681
Total Debt Outstanding (-$20M)	$2,316,286,099	$2,807,916,999	$3,226,515,095	$3,472,130,617	$3,474,893,681
Total Debt Outstanding (-$30M)	$2,311,286,099	$2,800,416,999	$3,217,515,095	$3,462,290,617	$3,465,283,681
Total Debt Outstanding (-$40M)	$2,306,286,099	$2,792,916,999	$3,208,515,095	$3,452,440,617	$3,455,683,681
Total Debt Outstanding (-$50M)	$2,301,286,099	$2,785,416,999	$3,199,515,095	$3,442,600,617	$3,446,083,681
Total Debt Outstanding (-50%)	$2,188,786,099	$2,616,666,999	$2,997,015,095	$3,221,090,617	$3,229,983,681
Ten Year Principal Paydown (+50%)	$1,123,657,000	$1,387,672,000	$1,612,395,000	$1,769,347,000	$1,898,644,000
Ten Year Principal Paydown (+$50M)	$1,083,867,000	$1,323,882,000	$1,534,125,000	$1,681,097,000	$1,801,394,000
Ten Year Principal Paydown (+$40M)	$1,082,267,000	$1,321,322,000	$1,530,975,000	$1,677,527,000	$1,797,294,000
Ten Year Principal Paydown (+$30M)	$1,080,647,000	$1,318,762,000	$1,527,855,000	$1,674,017,000	$1,793,214,000
Ten Year Principal Paydown (+$20M)	$1,079,057,000	$1,316,192,000	$1,524,695,000	$1,670,417,000	$1,789,104,000
Ten Year Principal Paydown (+$10M)	$1,077,457,000	$1,313,632,000	$1,521,525,000	$1,666,867,000	$1,785,024,000
Ten Year Principal Paydown (As Proposed)	**$1,088,667,000**	**$1,322,592,000**	**$1,529,955,000**	**$1,675,247,000**	**$1,792,774,000**
Ten Year Principal Paydown (-$10M)	$1,076,697,000	$1,312,552,000	$1,520,085,000	$1,665,037,000	$1,780,034,000
Ten Year Principal Paydown (-$20M)	$1,075,057,000	$1,309,902,000	$1,516,855,000	$1,661,357,000	$1,775,864,000
Ten Year Principal Paydown (-$30M)	$1,073,397,000	$1,307,262,000	$1,513,615,000	$1,657,677,000	$1,771,664,000
Ten Year Principal Paydown (-$40M)	$1,071,747,000	$1,304,612,000	$1,510,365,000	$1,654,017,000	$1,767,534,000
Ten Year Principal Paydown (-$50M)	$1,070,097,000	$1,301,982,000	$1,507,135,000	$1,650,357,000	$1,763,364,000
Ten Year Principal Paydown (-50%)	$1,033,017,000	$1,242,642,000	$1,434,225,000	$1,567,927,000	$1,669,694,000

Ratio	2026	2027	2028	2029	2030
50% Increase	45.61%	45.81%	46.17%	47.03%	50.52%
$50M Increase	46.05%	46.23%	46.58%	47.41%	50.78%
$40M Increase	46.08%	46.26%	46.61%	47.44%	50.80%
$30M Increase	46.11%	46.29%	46.65%	47.47%	50.82%
$20M Increase	46.14%	46.33%	46.68%	47.51%	50.85%
$10M Increase	46.18%	46.36%	46.71%	47.54%	50.87%
As Proposed	**46.76%**	**46.80%**	**47.22%**	**48.09%**	**51.47%**
$10M Decrease	46.38%	46.62%	46.98%	47.82%	51.08%
$20M Decrease	46.41%	46.65%	47.01%	47.85%	51.11%
$30M Decrease	46.44%	46.68%	47.04%	47.88%	51.13%
$40M Decrease	46.47%	46.71%	47.07%	47.91%	51.15%
$50M Decrease	46.50%	46.74%	47.11%	47.94%	51.17%
50% Decrease	47.20%	47.49%	47.86%	48.68%	51.69%

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

City of Jacksonville
Summary of Pledged Revenues
as of September 30

	*'5-Yr Rolling Arithmetic. Avg YOY %	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected	FY29 Projected	FY30 Projected
Pledged Revenues:							
Local Government Sales Tax:							
Half-Cent Sales Tax	5.1%	135,220,832	142,099,002	149,327,038	156,922,737	164,904,800	173,292,881
BJP Transportation:							
Half-Cent Sales Tax	6.7%	139,802,334	149,160,633	159,145,372	169,798,485	181,164,711	193,291,787
Constitutional Gas Tax	2.3%	9,991,071	10,222,376	10,459,036	10,701,175	10,948,919	11,202,399
Total	6.2%	149,793,406	159,383,009	169,604,408	180,499,659	192,113,630	204,494,186
BJP Infrastructure:							
Half-Cent Sales Tax	6.9%	137,021,954	146,490,058	156,612,401	167,434,189	179,003,753	191,372,765
Excise Taxes Pledged Revenues:							
Utility Services Tax:							
JEA Electric	2.0%	85,384,136	87,105,600	88,861,772	90,653,350	92,481,049	94,345,598
JEA Water	1.8%	16,620,390	16,921,241	17,227,538	17,539,380	17,856,866	18,180,099
85% Communication Services	0.3%	26,242,860	26,331,304	26,420,047	26,509,088	26,598,429	26,688,072
Peoples Gas	10.1%	1,100,333	1,211,052	1,332,912	1,467,034	1,614,651	1,777,123
Other / Misc	0.8%	2,211,551	2,229,733	2,248,064	2,266,546	2,285,180	2,303,966
Subtotal	1.6%	131,454,542	133,573,139	135,725,882	137,913,319	140,136,010	142,394,523
Fuel Oil Tax	30.2%	21,260	27,688	36,059	46,961	61,160	79,651
Occupational Licence Taxes	-1.0%	6,898,396	6,832,049	6,766,339	6,701,262	6,636,810	6,572,978
Total	1.5%	269,933,468	274,231,807	278,618,612	283,096,939	287,670,155	292,342,009
Capital Improvement Pledged Revenues:							
Franchise Fees:							
People's Gas Franchise Fee	7.5%	2,130,375	2,291,070	2,463,887	2,649,739	2,849,610	3,064,557
Other Franchise Fees	-5.0%	8,162	7,754	7,366	6,998	6,648	6,315
Subtotal	7.5%	2,138,537	2,298,824	2,471,253	2,656,737	2,856,258	3,070,873
15% Communication Services	0.3%	4,631,093	4,646,701	4,662,361	4,678,074	4,693,840	4,709,660
Convention Center Development Tax	5.5%	9,966,667	10,515,363	11,094,266	11,705,039	12,349,437	13,029,311
Sports Facility Sales Tax Rebate	-5.3%	1,262,831	1,196,054	1,132,808	1,072,906	1,016,172	962,438
Professional Sports Facility Tourist Tax	6.0%	11,026,929	11,687,442	12,387,519	13,129,532	13,915,991	14,749,559
Total	3.4%	29,026,056	30,344,383	31,748,207	33,242,288	34,831,699	36,521,841
Capital Project Revenues:							
JEA Contribution (Electric)	0.5%	95,720,597	96,234,407	96,750,975	97,270,315	97,792,444	98,317,375
JEA Water & Sewer	2.8%	29,243,246	30,070,013	30,920,155	31,794,332	32,693,223	33,617,529
	1.0%	124,963,843	126,304,420	127,671,130	129,064,647	130,485,667	131,934,904
LOGT-2022							
5th-Cent LOGT	na	20,560,257	20,560,257	20,560,257	20,560,257	20,560,257	20,560,257
9th-Cent Fuel Tax	na	4,633,665	4,633,665	4,633,665	4,633,665	4,633,665	4,633,665
	na	25,193,922	25,193,922	25,193,922	25,193,922	25,193,922	25,193,922
General Fund Revenues	7.7%	1,936,121,838	2,085,134,801	2,245,616,497	2,418,449,613	2,604,584,771	2,805,045,758

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

Exhibit E
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/25

This Exhibit reflects the expected debt service by bond issue along with the revenues from which they are supported.

Because this exhibit projects what the schedules will be on September 30, 2025, several assumptions have been made:

(1) The Special Revenue Bonds, Series 2025, will be issued prior to the end of FY25 with net proceeds of up to $375.0 million;

(2) $75-125 million in Commercial Paper will likely be issued prior to the end of FY25; and

(3) The anticipated debt service schedules for the Special Revenue Bonds, Series 2025 and Commercial Paper issuances have been approximated using an amortization calculator. An estimate of the City's FY25 project spending has been used and may change significantly.

Exhibit E
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/24
(Revenue Bonds Supported by General Funds)

CITY OF JACKSONVILLE, FLORIDA
SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY
GOVERNMENTAL ACTIVITIES
REVENUE BONDS SUPPORTED BY GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

Purpose:	To Refund a Portion of Commercial Paper Notes and Refund a Portion of the Special Revenue Bonds, Series 2009C-1, 2010A, and 2012B, and Excise Tax Revenue Bonds, Series 2007		To Refund a Portion of the Special Revenue Bonds, Series 2010A		To Refund the Capital Projects Revenue Bonds, Series 2008A&B (General Fund Portion Only)	
	Special Revenue Refunding Bonds, Series 2016A		Special Revenue and Refunding Bonds, Series 2017A		Special Revenue Refunding Bonds, Series 2019A	
Fiscal Year	Principal	Interest	Principal	Interest	Principal	Interest
2025	$ 4,005,836	$ 1,674,357	$ -	$ 530,000	$ 4,365,800	$ 2,992,720
2026	3,155,548	1,495,322	-	530,000	4,578,700	2,769,108
2027	3,313,173	1,333,604	2,700,000	462,500	4,807,700	2,534,448
2028	3,106,541	1,173,111	2,830,000	324,250	5,056,700	2,287,838
2029	2,504,452	1,032,836	2,970,000	179,250	5,304,900	2,028,798
2030	3,617,742	879,782	2,100,000	52,500	5,575,000	1,756,800
2031	6,453,420	628,002	-	-	5,853,100	1,471,098
2032	4,663,863	350,070	-	-	6,141,900	1,171,223
2033	4,904,025	135,393	-	-	6,450,500	856,413
2034	932,820	18,656	-	-	6,769,000	525,925
2035	-	-	-	-	7,134,000	178,350
2036	-	-	-	-	-	-
2037	-	-	-	-	-	-
2038	-	-	-	-	-	-
2039	-	-	-	-	-	-
2040	-	-	-	-	-	-
2041	-	-	-	-	-	-
2042	-	-	-	-	-	-
2043	-	-	-	-	-	-
2044	-	-	-	-	-	-
2045	-	-	-	-	-	-
2046	-	-	-	-	-	-
2047	-	-	-	-	-	-
2048	-	-	-	-	-	-
2049	-	-	-	-	-	-
2050	-	-	-	-	-	-
2051	-	-	-	-	-	-
2052	-	-	-	-	-	-
2053	-	-	-	-	-	-
2054	-	-	-	-	-	-
2055	-	-	-	-	-	-
	$ 36,657,421	$ 8,721,134	$ 10,600,000	$ 2,078,500	$ 62,037,300	$ 18,572,718
Interest Rate:	4.000% - 5.000%		5.000%		5.000%	

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/24
(Revenue Bonds Supported by General Funds)

CITY OF JACKSONVILLE, FLORIDA
SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY
GOVERNMENTAL ACTIVITIES
REVENUE BONDS SUPPORTED BY GENERAL FUND (continued)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

Purpose:	To Refund the Excise Tax Revenue Bonds, Series 2009A (General Fund Portion Only)		To Fund the Acquisition and Construction of Various Capital Improvement Projects and Refund a Portion of the Special Revenue Bonds, Series 2011A, and a Portion of the City's Outstanding Commercial Paper		To Refund the Special Revenue Refunding Bonds Series 2012C	
	Special Revenue Refunding Bonds, Series 2019A		Taxable Special Revenue and Refunding Bonds, Series 2020C		Special Revenue Refunding Bonds, Series 2022A (Forward Delivery)	
Fiscal Year	**Principal**	**Interest**	**Principal**	**Interest**	**Principal**	**Interest**
2025	$ 1,295,000	$ 883,375	$ 2,932,150	$ 1,236,290	$ 9,515,000	$ 3,165,125
2026	1,360,000	817,000	2,957,750	1,210,396	9,990,000	2,677,500
2027	1,425,000	747,375	2,987,730	1,180,227	8,315,000	2,219,875
2028	1,480,000	674,750	3,021,640	1,144,756	5,915,000	1,864,125
2029	1,555,000	598,875	3,059,450	1,102,301	6,210,000	1,561,000
2030	1,635,000	519,125	3,102,670	1,053,887	6,520,000	1,242,750
2031	1,725,000	435,125	3,157,950	1,001,566	6,850,000	908,500
2032	1,820,000	346,500	3,205,690	944,563	7,190,000	557,500
2033	1,910,000	253,250	3,272,780	882,644	7,555,000	188,875
2034	2,005,000	155,375	3,345,030	816,084	-	-
2035	2,105,000	52,625	3,408,920	744,780	-	-
2036	-	-	3,485,920	668,190	-	-
2037	-	-	3,559,920	579,199	-	-
2038	-	-	3,625,000	479,832	-	-
2039	-	-	3,725,000	378,181	-	-
2040	-	-	3,830,000	273,696	-	-
2041	-	-	3,935,000	166,306	-	-
2042	-	-	4,045,000	55,942	-	-
2043	-	-	-	-	-	-
2044	-	-	-	-	-	-
2045	-	-	-	-	-	-
2046	-	-	-	-	-	-
2047	-	-	-	-	-	-
2048	-	-	-	-	-	-
2049	-	-	-	-	-	-
2050	-	-	-	-	-	-
2051	-	-	-	-	-	-
2052	-	-	-	-	-	-
2053	-	-	-	-	-	-
2054	-	-	-	-	-	-
2055	-	-	-	-	-	-
	$ 18,315,000	$ 5,483,375	$ 60,657,600	$ 13,918,841	$ 68,060,000	$ 14,385,250
Interest Rate:	5.000%		.393% - 2.766%		5.000%	

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/24
(Revenue Bonds Supported by General Funds)

CITY OF JACKSONVILLE, FLORIDA
SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY
GOVERNMENTAL ACTIVITIES
REVENUE BONDS SUPPORTED BY GENERAL FUND (continued)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

Purpose:	**To Refund the Special Revenue Refunding Bonds Series 2013A (25I portion)**		**To Refund the Special Revenue Refunding Bonds Series 2014 (25K portion)**	
	Special Revenue Refunding Bonds, Series 2023A		**Special Revenue Refunding Bonds, Series 2024**	
Fiscal Year	**Principal**	**Interest**	**Principal**	**Interest**
2025	$ 516,668	$ 1,183,200	$ -	$ 1,127,143
2026	598,866	1,155,312	5,120,000	1,768,128
2027	17,614	1,139,900	3,126,121	1,561,975
2028	364,016	1,130,359	3,279,841	1,401,826
2029	1,670,366	1,079,500	4,778,521	1,200,367
2030	1,755,499	993,853	5,015,520	955,516
2031	1,544,134	911,362	5,271,520	698,340
2032	1,608,718	832,541	5,532,522	428,239
2033	1,690,915	750,050	5,798,525	144,963
2034	2,380,785	648,257	-	-
2035	3,102,946	511,164	-	-
2036	1,279,929	401,592	-	-
2037	1,344,512	335,981	-	-
2038	1,409,096	267,141	-	-
2039	1,473,679	195,072	-	-
2040	1,544,134	119,626	-	-
2041	1,620,460	40,512	-	-
2042	-	-	-	-
2043	-	-	-	-
2044	-	-	-	-
2045	-	-	-	-
2046	-	-	-	-
2047	-	-	-	-
2048	-	-	-	-
2049	-	-	-	-
2050	-	-	-	-
2051	-	-	-	-
2052	-	-	-	-
2053	-	-	-	-
2054	-	-	-	-
2055	-	-	-	-
	$ 23,922,337	$ 11,695,422	$ 37,922,569	$ 9,286,500
Interest Rate:	5.000%		5.000%	

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/24
(Revenue Bonds Supported by Internal Service Operations)

CITY OF JACKSONVILLE, FLORIDA
SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY -
GOVERNMENTAL ACTIVITIES
SPECIAL REVENUE BONDS AND NOTES PAYABLE FROM INTERNAL SERVICE OPERATIONS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

Purpose:	To Fund the Purchase of the Godbold City Hall Annex and Refund the Special Revenue Bonds, Series 2009A		To Refund a Portion of Commercial Paper Notes and Refund a Portion of the Special Revenue Bonds, Series 2009C-1, 2010A, and 2012B, and Excise Tax Revenue Bonds, Series 2007		To Fund a Portion of Various Capital Project Costs; and to refund a Portion of Commercial Paper Notes	
	Special Revenue and Refunding Bonds, Taxable Series 2013B		Special Revenue Refunding Bonds, Series 2016A		Special Revenue and Refunding Bonds, Series 2017A	
Fiscal Year	Principal	Interest	Principal	Interest	Principal	Interest
2025	$ 1,500,000	$ 134,460	$ 2,959,164	$ 1,022,668	$ 1,720,000	$ 3,244,050
2026	1,565,000	66,730	2,254,452	892,328	1,805,000	3,155,925
2027	680,000	15,786	2,366,827	776,796	1,905,000	3,063,175
2028	-	-	1,813,459	672,289	1,995,000	2,965,675
2029	-	-	1,465,548	590,314	2,095,000	2,863,425
2030	-	-	1,562,258	514,618	2,195,000	2,756,175
2031	-	-	1,726,580	432,398	2,315,000	2,643,425
2032	-	-	1,746,137	345,580	2,425,000	2,524,925
2033	-	-	1,840,975	265,107	2,790,000	2,394,550
2034	-	-	2,452,180	179,244	2,935,000	2,251,425
2035	-	-	1,020,000	109,800	3,085,000	2,100,925
2036	-	-	460,000	82,500	3,235,000	1,942,925
2037	-	-	475,000	68,475	3,395,000	1,777,175
2038	-	-	490,000	54,000	4,145,000	1,588,675
2039	-	-	505,000	39,075	2,765,000	1,429,750
2040	-	-	515,000	23,775	2,870,000	1,299,113
2041	-	-	535,000	8,025	3,030,000	1,144,238
2042	-	-	-	-	3,185,000	981,094
2043	-	-	-	-	3,350,000	809,550
2044	-	-	-	-	2,475,000	656,644
2045	-	-	-	-	2,605,000	523,294
2046	-	-	-	-	2,740,000	382,988
2047	-	-	-	-	2,885,000	235,331
2048	-	-	-	-	3,040,000	79,800
2049	-	-	-	-	-	-
2050	-	-	-	-	-	-
2051	-	-	-	-	-	-
2052	-	-	-	-	-	-
2053	-	-	-	-	-	-
2054	-	-	-	-	-	-
2055	-	-	-	-	-	-
	$ 3,745,000	$ 216,977	$ 24,187,579	$ 6,076,991	$ 64,985,000	$ 42,814,250
Interest Rate	2.777% - 4.643% (Taxable)		3.000% - 5.000%		3.000% - 5.250%	

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/24
(Revenue Bonds Supported by Internal Service Operations)

CITY OF JACKSONVILLE, FLORIDA
SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY -
GOVERNMENTAL ACTIVITIES
SPECIAL REVENUE BONDS AND NOTES PAYABLE FROM INTERNAL SERVICE OPERATIONS (continued)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

Purpose:	To Fund Various Capital Projects and Refund a 'ortion of Commercial Paper Note		To Fund Various Projects (New Money Portion)		To Fund the Acquisition and Construction of Various Capital Improvement Projects and Refund all of the Special Revenue Bonds, Series 2010A, and a Portion of the City's Outstanding Commercial Paper	
	Special Revenue Bonds, Series 2018		Special Revenue Refunding Bonds, Series 2019A		Special Revenue and Refunding Bonds, Series 2020A	
Fiscal Year	Principal	Interest	Principal	Interest	Principal	Interest
2025	$ 1,705,000	$ 1,781,625	$ 1,735,000	$ 2,001,125	$ 8,810,000	$ 4,462,050
2026	1,785,000	1,694,375	1,825,000	1,912,125	5,195,000	4,111,925
2027	1,880,000	1,602,750	1,915,000	1,818,625	2,525,000	3,918,925
2028	1,975,000	1,506,375	2,010,000	1,720,500	3,270,000	3,774,050
2029	2,075,000	1,405,125	2,110,000	1,617,500	3,430,000	3,606,550
2030	2,180,000	1,298,750	2,215,000	1,509,375	3,605,000	3,430,675
2031	2,290,000	1,187,000	2,325,000	1,395,875	3,785,000	3,245,925
2032	2,400,000	1,069,750	2,435,000	1,276,875	3,970,000	3,052,050
2033	2,520,000	946,750	2,560,000	1,152,000	4,170,000	2,848,550
2034	2,645,000	817,625	2,690,000	1,020,750	4,380,000	2,634,800
2035	2,780,000	682,000	2,820,000	883,000	4,595,000	2,410,425
2036	2,920,000	539,500	2,965,000	738,375	4,830,000	2,174,800
2037	3,055,000	390,125	3,115,000	586,375	5,075,000	1,927,175
2038	3,220,000	233,250	3,270,000	426,750	5,320,000	1,667,300
2039	3,055,000	76,375	3,430,000	259,250	5,585,000	1,394,675
2040	-	-	3,470,000	86,750	5,870,000	1,108,300
2041	-	-	-	-	5,595,000	821,675
2042	-	-	-	-	1,235,000	650,925
2043	-	-	-	-	1,295,000	587,675
2044	-	-	-	-	1,360,000	521,300
2045	-	-	-	-	1,430,000	451,550
2046	-	-	-	-	1,500,000	378,300
2047	-	-	-	-	1,575,000	309,300
2048	-	-	-	-	1,635,000	245,100
2049	-	-	-	-	1,700,000	178,400
2050	-	-	-	-	1,770,000	109,000
2051	-	-	-	-	1,840,000	36,800
2052	-	-	-	-	-	-
2053	-	-	-	-	-	-
2054	-	-	-	-	-	-
2055	-	-	-	-	-	-
	$ 36,485,000	$ 15,231,375	$ 40,890,000	$ 18,405,250	$ 95,350,000	$ 50,058,200
Interest Rate:	5.000%		5.000%		4.000% - 5.000%	

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/24
(Revenue Bonds Supported by Internal Service Operations)

CITY OF JACKSONVILLE, FLORIDA
SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY -
GOVERNMENTAL ACTIVITIES
SPECIAL REVENUE BONDS AND NOTES PAYABLE FROM INTERNAL SERVICE OPERATIONS (continued)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

Purpose:	To Fund the Acquisition and Construction of Various Capital Improvement Projects and Refund a Portion of the Special Revenue Bonds, Series 2011A, and a Portion of the City's Outstanding Commercial Paper		To Finance and Reimburse a Portio of the Acquisition and Construction of Certain Capital Equip and mprovements and Refund a Portion of the City's Outstanding Commercial Paper		To Fund a Portion of the Courthouse, Arena and Sports Complex	
	Taxable Special Revenue and Refunding Bonds, Series 2020C		Special Revenue Bonds, Series 2021A		Taxable Special Revenue Bonds Series 2022B	
Fiscal Year	Principal	Interest	Principal	Interest	Principal	Interest
2025	$ 2,237,850	$ 519,310	$ 5,430,000	$ 3,534,450	$ 1,214,300	$ 754,594
2026	2,252,250	499,572	5,645,000	3,284,725	1,247,900	720,492
2027	2,272,270	476,614	3,405,000	3,058,475	1,282,500	685,446
2028	2,298,360	449,635	3,570,000	2,884,100	1,318,000	649,429
2029	2,330,550	417,317	3,755,000	2,700,975	1,354,500	612,415
2030	2,362,330	380,446	3,945,000	2,508,475	1,392,000	574,376
2031	2,397,050	340,673	4,140,000	2,306,350	1,430,600	535,283
2032	2,444,310	297,302	4,345,000	2,094,225	1,470,200	495,107
2033	1,497,220	259,877	3,675,000	1,893,725	1,510,900	453,819
2034	1,519,970	229,534	3,860,000	1,705,350	1,552,800	411,387
2035	1,556,080	197,057	4,055,000	1,507,475	1,595,800	367,778
2036	1,584,080	162,177	4,255,000	1,299,725	1,640,000	322,963
2037	1,630,080	121,567	4,475,000	1,081,475	1,685,400	276,906
2038	1,055,000	84,432	4,690,000	875,800	1,732,100	229,573
2039	1,085,000	54,836	4,885,000	684,300	1,780,100	180,929
2040	1,115,000	24,410	5,075,000	485,100	1,829,400	130,938
2041	325,000	4,495	4,700,000	289,600	1,880,100	79,561
2042	-	-	4,890,000	97,800	1,932,200	26,761
2043	-	-	-	-	-	-
2044	-	-	-	-	-	-
2045	-	-	-	-	-	-
2046	-	-	-	-	-	-
2047	-	-	-	-	-	-
2048	-	-	-	-	-	-
2049	-	-	-	-	-	-
2050	-	-	-	-	-	-
2051	-	-	-	-	-	-
2052	-	-	-	-	-	-
2053	-	-	-	-	-	-
2054	-	-	-	-	-	-
2055	-	-	-	-	-	-
	$ 29,962,400	$ 4,519,253	$ 78,795,000	$ 32,292,125	$ 27,848,800	$ 7,507,758
Interest Rate:	.393% - 2.766%		3.000%-5.000%		2.770%	

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/24
(Revenue Bonds Supported by Internal Service Operations)

CITY OF JACKSONVILLE, FLORIDA
SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY -
GOVERNMENTAL ACTIVITIES
SPECIAL REVENUE BONDS AND NOTES PAYABLE FROM INTERNAL SERVICE OPERATIONS (continued)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

Purpose:	To Finance the Acquisition and Construction of Various Capital Improvement Projects and Refinance City's Outstanding Commercial Paper		To Finance the Acquisition and Construction of Various Capital Improvement Projects included in Refunding of Special Revenue Bonds, Series 2013A		To Finance the Acquisition and Construction of Various Capital Improvement Projects and Refinance City's Outstanding Commercial Paper	
	Special Revenue Bonds Series 2022C		Special Revenue Bonds Series 2023A		Special Revenue Bonds Series 2023A	
Fiscal Year	Principal	Interest	Principal	Interest	Principal	Interest
2025	$ 3,420,000	$ 4,970,013	$ 363,332	$ 832,050	$ 3,640,000	$ 10,969,125
2026	3,590,000	4,794,763	421,134	812,438	4,315,000	10,770,250
2027	3,775,000	4,610,638	12,386	801,600	4,540,000	10,548,875
2028	3,855,000	4,419,888	255,984	794,891	4,755,000	10,316,500
2029	2,635,000	4,257,638	1,174,634	759,125	5,005,000	10,072,500
2030	2,765,000	4,122,638	1,234,501	698,897	5,245,000	9,816,250
2031	2,905,000	3,980,888	1,085,866	640,888	6,135,000	9,531,750
2032	3,045,000	3,832,138	1,131,282	585,459	13,630,000	9,037,625
2033	3,190,000	3,676,263	1,189,085	527,450	14,320,000	8,338,875
2034	13,335,000	3,246,469	1,674,215	455,868	7,215,000	7,800,500
2035	13,505,000	2,541,919	2,182,054	359,461	6,625,000	7,454,500
2036	13,695,000	1,827,919	900,071	282,408	6,955,000	7,115,000
2037	13,885,000	1,103,944	945,488	236,269	7,305,000	6,758,500
2038	14,085,000	369,731	990,904	187,859	7,675,000	6,384,000
2039	-	-	1,036,321	137,178	8,055,000	5,990,750
2040	-	-	1,085,866	84,124	6,475,000	5,627,500
2041	-	-	1,139,540	28,488	6,800,000	5,295,625
2042	-	-	-	-	7,145,000	4,947,000
2043	-	-	-	-	7,495,000	4,581,000
2044	-	-	-	-	7,875,000	4,196,750
2045	-	-	-	-	4,580,000	3,879,650
2046	-	-	-	-	5,070,000	3,626,338
2047	-	-	-	-	5,495,000	3,349,006
2048	-	-	-	-	5,940,000	3,048,838
2049	-	-	-	-	6,415,000	2,724,519
2050	-	-	-	-	8,325,000	2,327,188
2051	-	-	-	-	8,785,000	1,856,663
2052	-	-	-	-	9,270,000	1,360,150
2053	-	-	-	-	9,780,000	836,275
2054	-	-	-	-	10,315,000	283,663
2055	-	-	-	-	-	-
	$ 97,685,000	$ 47,754,844	$ 16,822,663	$ 8,224,453	$ 215,180,000	$ 178,845,163
Interest Rate:	5.000% - 5.250%		5.000% - 5.500%		5.000% - 5.500%	

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/24
(Revenue Bonds Supported by Internal Service Operations)

CITY OF JACKSONVILLE, FLORIDA
SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY -
GOVERNMENTAL ACTIVITIES
SPECIAL REVENUE BONDS AND NOTES PAYABLE FROM INTERNAL SERVICE OPERATIONS (continued)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

Purpose:	To Refund the Special Revenue Refunding Bonds Series 2014 (59M portion)		To Finance the Acquisition and Construction of Various Capital Improvement Projects and Refinance City's Outstanding Commercial Paper		To Finance the Acquisition and Construction of Various Capital Improvement Projects	
	Special Revenue Bonds Series 2024		Special Revenue Bonds Series 2024		New Short Term Debt Commercial Paper	
Fiscal Year	Principal	Interest	Principal	Interest	Principal	Interest
2025	$ -	$ 729,013	$ -	$ 6,055,598	$ -	$ 927,875
2026	2,105,000	1,173,752	890,000	10,164,738	2,070,000	1,822,113
2027	1,285,584	1,088,987	3,920,000	10,044,488	2,140,000	1,753,700
2028	1,348,437	1,023,136	4,120,000	9,843,488	2,210,000	1,683,013
2029	2,431,703	928,633	4,310,000	9,632,738	2,280,000	1,610,050
2030	2,551,703	804,048	4,535,000	9,411,613	2,350,000	1,534,813
2031	2,681,703	673,213	4,760,000	9,179,238	2,430,000	1,457,138
2032	2,816,702	535,752	5,000,000	8,935,238	2,510,000	1,376,863
2033	2,956,698	391,417	5,240,000	8,679,238	2,590,000	1,293,988
2034	3,095,000	240,125	7,970,000	8,348,988	2,680,000	1,208,350
2035	3,255,000	81,375	8,370,000	7,940,488	2,760,000	1,119,950
2036	-	-	8,440,000	7,520,238	2,850,000	1,028,788
2037	-	-	8,870,000	7,087,488	2,940,000	934,700
2038	-	-	9,310,000	6,632,988	3,040,000	837,525
2039	-	-	9,775,000	6,155,863	3,140,000	737,100
2040	-	-	10,265,000	5,654,863	3,240,000	633,425
2041	-	-	6,845,000	5,227,113	3,350,000	526,338
2042	-	-	7,185,000	4,876,363	3,460,000	415,675
2043	-	-	7,540,000	4,508,238	3,570,000	301,438
2044	-	-	7,925,000	4,121,613	3,680,000	183,625
2045	-	-	8,315,000	3,715,613	3,810,000	61,913
2046	-	-	5,815,000	3,362,363	-	-
2047	-	-	6,110,000	3,064,238	-	-
2048	-	-	6,410,000	2,751,238	-	-
2049	-	-	6,740,000	2,422,488	-	-
2050	-	-	7,075,000	2,077,113	-	-
2051	-	-	6,515,000	1,729,219	-	-
2052	-	-	6,860,000	1,378,125	-	-
2053	-	-	7,220,000	1,008,525	-	-
2054	-	-	7,600,000	619,500	-	-
2055	-	-	8,000,000	210,000	-	-
	$ 24,527,530	$ 7,669,451	$ 201,930,000	$ 172,359,029	$ 57,100,000	$ 21,448,375
Interest Rate:	5.000%		5.000%		Assumed at 3.250% Variable Rate	

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/24
(Revenue Bonds Supported by BJP Revenues)

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

Purpose:	To Refund a Portion of the Special Revenue Bonds, Series 2009B-1, 2010B, and 2011B		To Refund the Special Revenue Bonds, Series 2009B-1B (BABs)		To Refund the Special Revenue Bonds, Series 2010B, 2011B		To Fully Refund the Better Jacksonville Sales Tax Bonds Series 2013C	
	Special Revenue Refunding Bonds, Series 2016B		Special Revenue Refunding Bonds, Series 2019B		Special Revenue Refunding Bonds, Series 2020B		Better Jacksonville Sales Tax Revenue Refunding Bonds, Series 2023	
Fiscal Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2025	$ 7,545,000	$ 1,891,025	$ -	$ 2,276,750	$ 2,880,000	$ 352,250	$ 7,135,000	$ 1,178,375
2026	9,510,000	1,510,575	-	2,276,750	3,030,000	204,500	10,000,000	750,000
2027	7,715,000	1,125,875	8,240,000	2,070,750	1,255,000	97,375	10,000,000	250,000
2028	3,390,000	848,250	8,650,000	1,648,500	1,320,000	33,000	-	-
2029	6,825,000	592,875	9,090,000	1,205,000	-	-	-	-
2030	7,850,000	226,000	9,540,000	739,250	-	-	-	-
2031	595,000	14,875	10,015,000	250,375	-	-	-	-
2032	-	-	-	-	-	-	-	-
2033	-	-	-	-	-	-	-	-
2034	-	-	-	-	-	-	-	-
2035	-	-	-	-	-	-	-	-
2036	-	-	-	-	-	-	-	-
2037	-	-	-	-	-	-	-	-
2038	-	-	-	-	-	-	-	-
2039	-	-	-	-	-	-	-	-
2040	-	-	-	-	-	-	-	-
2041	-	-	-	-	-	-	-	-
2042	-	-	-	-	-	-	-	-
2043	-	-	-	-	-	-	-	-
2044	-	-	-	-	-	-	-	-
2045	-	-	-	-	-	-	-	-
2046	-	-	-	-	-	-	-	-
2047	-	-	-	-	-	-	-	-
2048	-	-	-	-	-	-	-	-
2049	-	-	-	-	-	-	-	-
2050	-	-	-	-	-	-	-	-
2051	-	-	-	-	-	-	-	-
2052	-	-	-	-	-	-	-	-
2053	-	-	-	-	-	-	-	-
2054	-	-	-	-	-	-	-	-
2055	-	-	-	-	-	-	-	-
	$ 43,430,000	$ 6,209,475	$ 45,535,000	$ 10,467,375	$ 8,485,000	$ 687,125	$ 27,135,000	$ 2,178,375
Interest Rate:	2.250% - 5.000%		5.000%		5.000%		5.000%	

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/24
(Revenue Bonds Supported by BJP Revenues)

CITY OF JACKSONVILLE, FLORIDA
SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY -
GOVERNMENTAL ACTIVITIES
REVENUE BONDS SUPPORTED BY BETTER JACKSONVILLE PLAN REVENUES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

Purpose:	To partially Refund the Better Jacksonville Sales Tax Revenue Bonds Series 2003 and 2004		To Refund the Transportation Revenue Bonds Series 2007 and 2008A		To partially Refund the Better Jacksonville Sales Tax Revenue Bonds Series 2008	
	Better Jacksonville Sales Tax Revenue Refunding Bonds, Series 2012A		Transportation Revenue Refunding Bonds, Series 2015		Better Jacksonville Sales Tax Revenue Refunding Bonds, Series 2016	
Fiscal Year	Principal	Interest	Principal	Interest	Principal	Interest
2025	$ -	$ 216,750	$ 9,835,000	$ 7,072,306	$ 4,585,000	$ 1,579,825
2026	4,335,000	108,375	10,385,000	6,566,806	5,930,000	1,316,950
2027	-	-	15,325,000	5,924,056	6,230,000	1,075,250
2028	-	-	16,155,000	5,137,056	6,410,000	853,600
2029	-	-	17,030,000	4,307,431	6,360,000	598,200
2030	-	-	17,940,000	3,433,181	6,615,000	338,700
2031	-	-	18,905,000	2,701,106	6,880,000	103,200
2032	-	-	19,545,000	2,124,356	-	-
2033	-	-	20,210,000	1,502,769	-	-
2034	-	-	6,505,000	1,068,650	-	-
2035	-	-	6,715,000	853,825	-	-
2036	-	-	6,935,000	627,678	-	-
2037	-	-	7,170,000	385,175	-	-
2038	-	-	7,420,000	129,850	-	-
2039	-	-	-	-	-	-
2040	-	-	-	-	-	-
2041	-	-	-	-	-	-
2042	-	-	-	-	-	-
2043	-	-	-	-	-	-
2044	-	-	-	-	-	-
2045	-	-	-	-	-	-
2046	-	-	-	-	-	-
2047	-	-	-	-	-	-
2048	-	-	-	-	-	-
2049	-	-	-	-	-	-
2050	-	-	-	-	-	-
2051	-	-	-	-	-	-
2052	-	-	-	-	-	-
2053	-	-	-	-	-	-
2054	-	-	-	-	-	-
2055	-	-	-	-	-	-
	$ 4,335,000	$ 325,125	$ 180,075,000	$ 41,834,247	$ 43,010,000	$ 5,865,725
Interest Rate:	5.000%		2.000% - 5.000%		3.000% - 5.000%	

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/24
(Revenue Bonds Supported by BJP Revenues)

CITY OF JACKSONVILLE, FLORIDA
SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY -
GOVERNMENTAL ACTIVITIES
REVENUE BONDS SUPPORTED BY BETTER JACKSONVILLE PLAN REVENUES (continued)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

Purpose:	To Refund the Transportation Revenue Bonds Series 2008B and Terminate Swaps 2003, 2004		To Partially Refund the Transportation Revenue Bonds Series 2012A		To partially Refund the Better Jacksonville Sales Tax Revenue Bonds Series 2011	
	Transportation Revenue Refunding Bonds, Series 2018		Taxable Transportation Revenue Refunding Bonds, Series 2020 (Bank Loan)		Better Jacksonville Sales Tax Revenue Refunding Bonds, Series 2021	
Fiscal Year	Principal	Interest	Principal	Interest	Principal	Interest
2025	$ 4,000,000	$ 309,500	$ 7,880,000	$ 1,837,118	$ -	$ -
2026	4,190,000	104,750	15,660,000	1,723,358	-	-
2027	-	-	15,795,000	1,542,390	-	-
2028	-	-	15,940,000	1,328,143	-	-
2029	-	-	16,095,000	1,087,803	-	-
2030	-	-	16,290,000	812,433	-	-
2031	-	-	16,520,000	504,753	-	-
2032	-	-	16,765,000	171,841	-	-
2033	-	-	-	-	-	-
2034	-	-	-	-	-	-
2035	-	-	-	-	-	-
2036	-	-	-	-	-	-
2037	-	-	-	-	-	-
2038	-	-	-	-	-	-
2039	-	-	-	-	-	-
2040	-	-	-	-	-	-
2041	-	-	-	-	-	-
2042	-	-	-	-	-	-
2043	-	-	-	-	-	-
2044	-	-	-	-	-	-
2045	-	-	-	-	-	-
2046	-	-	-	-	-	-
2047	-	-	-	-	-	-
2048	-	-	-	-	-	-
2049	-	-	-	-	-	-
2050	-	-	-	-	-	-
2051	-	-	-	-	-	-
2052	-	-	-	-	-	-
2053	-	-	-	-	-	-
2054	-	-	-	-	-	-
2055	-	-	-	-	-	-
	$ 8,190,000	$ 414,250	$ 120,945,000	$ 9,007,836	$ -	$ -
Interest Rate:	3.000% - 5.000%		.550% - 2.050%		0.425%	

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/24
(Notes Payable Supported by BJP Revenues)

CITY OF JACKSONVILLE, FLORIDA
SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY -
GOVERNMENTAL ACTIVITIES
REVENUE BONDS SUPPORTED BY BETTER JACKSONVILLE PLAN REVENUES (continued)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

Purpose:	To partially Refund the Better Jacksonville Sales Tax Bonds Series 2012, 2012A		To partially Refund the Better Jacksonville Sales Tax Bonds Series 2022		To partially Refund the Better Jacksonville Sales Tax Bonds Series 2022 & Series 2023	
	Better Jacksonville Sales Tax Revenue Refunding Bonds, Series 2022		Better Jacksonville Sales Tax Refunding Revenue Bond, 2023		Better Jacksonville Sales Tax Refunding Revenue Bond, 2024	
Fiscal Year	Principal	Interest	Principal	Interest	Principal	Interest
2025	$ 17,103,274	$ 1,930,854	$ -	$ -	$ -	$ 2,241,772
2026	33,399,439	1,289,470	9,468,546	597,802	-	1,400,579
2027	34,066,801	432,648	9,810,782	201,612	8,515,987	1,400,579
2028	-	-	-	-	8,846,816	1,070,159
2029	-	-	-	-	9,189,052	726,903
2030	-	-	-	-	9,545,549	370,367
2031	-	-	-	-	-	-
2032	-	-	-	-	-	-
2033	-	-	-	-	-	-
2034	-	-	-	-	-	-
2035	-	-	-	-	-	-
2036	-	-	-	-	-	-
2037	-	-	-	-	-	-
2038	-	-	-	-	-	-
2039	-	-	-	-	-	-
2040	-	-	-	-	-	-
2041	-	-	-	-	-	-
2042	-	-	-	-	-	-
2043	-	-	-	-	-	-
2044	-	-	-	-	-	-
2045	-	-	-	-	-	-
2046	-	-	-	-	-	-
2047	-	-	-	-	-	-
2048	-	-	-	-	-	-
2049	-	-	-	-	-	-
2050	-	-	-	-	-	-
2051	-	-	-	-	-	-
2052	-	-	-	-	-	-
2053	-	-	-	-	-	-
2054	-	-	-	-	-	-
2055	-	-	-	-	-	-
	$ 84,569,513	$ 3,652,972	$ 19,279,328	$ 799,413	$ 36,097,404	$ 7,210,359
Interest Rate:			4.110%		4.110%	

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/24
(Revenue Bonds Supported by Business Type Activities)

CITY OF JACKSONVILLE, FLORIDA
SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY -
PAYABLE FROM ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

Purpose:	To Partially Refund the Better Jacksonville Sales Tax Revenue Bonds, Series 2003 and 2004		To Refund a Portion of of Commercial Paper Notes	
	Better Jacksonville Sales Tax Revenue Refunding Bonds, Series 2012A		Special Revenue and Refunding Bonds, Series 2017A	
Fiscal Year	Principal	Interest	Principal	Interest
2025	$ -	$ 215,500	$ 910,000	$ 867,750
2026	4,310,000	107,750	955,000	821,125
2027	-	-	1,000,000	772,250
2028	-	-	1,050,000	721,000
2029	-	-	1,105,000	667,125
2030	-	-	1,160,000	610,500
2031	-	-	1,220,000	551,000
2032	-	-	1,280,000	488,500
2033	-	-	1,340,000	423,000
2034	-	-	1,410,000	354,250
2035	-	-	1,480,000	282,000
2036	-	-	1,555,000	206,125
2037	-	-	1,630,000	126,500
2038	-	-	1,715,000	42,875
2039	-	-	-	-
2040	-	-	-	-
2041	-	-	-	-
2042	-	-	-	-
2043	-	-	-	-
2044	-	-	-	-
2045	-	-	-	-
2046	-	-	-	-
2047	-	-	-	-
2048	-	-	-	-
2049	-	-	-	-
2050	-	-	-	-
2051	-	-	-	-
2052	-	-	-	-
2053	-	-	-	-
2054	-	-	-	-
2055	-	-	-	-
	$ 4,310,000	$ 323,250	$ 17,810,000	$ 6,934,000
Interest Rate:	5.000%		3.000% - 5.000%	

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/24
(Revenue Bonds Supported by Business Type Activities)

CITY OF JACKSONVILLE, FLORIDA
SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY -
PAYABLE FROM ENTERPRISE FUNDS (continued)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

Purpose:	To Refund the Capital Projects Revenue Bonds, Series 2008A (Enterprise Portion Only)		To Refund the Capital Projects Revenue Bonds, Series 2008A (Enterprise Portion Only)		To Refund the Capital Improvement Projects Revenue Refunding Bonds Series 2012	
	Special Revenue Refunding Bonds, Series 2019A		Special Revenue Refunding Bonds, Series 2021A		Special Revenue Bonds, Series 2022A (Fwd Delivery)	
Fiscal Year	Principal	Interest	Principal	Interest	Principal	Interest
2025	$ 19,200	$ 12,405	$ 900,000	$ 399,750	$ 6,405,000	$ 2,180,125
2026	21,300	11,393	940,000	358,250	6,235,000	1,864,125
2027	22,300	10,303	985,000	310,125	6,180,000	1,553,750
2028	23,300	9,163	1,035,000	259,625	6,490,000	1,237,000
2029	25,100	7,953	1,085,000	206,625	6,820,000	904,250
2030	25,000	6,700	1,140,000	151,000	7,160,000	554,750
2031	26,900	5,403	1,195,000	92,625	7,515,000	187,875
2032	28,100	4,028	1,255,000	31,375	-	-
2033	29,500	2,588	-	-	-	-
2034	31,000	1,075	-	-	-	-
2035	6,000	150	-	-	-	-
2036	-	-	-	-	-	-
2037	-	-	-	-	-	-
2038	-	-	-	-	-	-
2039	-	-	-	-	-	-
2040	-	-	-	-	-	-
2041	-	-	-	-	-	-
2042	-	-	-	-	-	-
2043	-	-	-	-	-	-
2044	-	-	-	-	-	-
2045	-	-	-	-	-	-
2046	-	-	-	-	-	-
2047	-	-	-	-	-	-
2048	-	-	-	-	-	-
2049	-	-	-	-	-	-
2050	-	-	-	-	-	-
2051	-	-	-	-	-	-
2052	-	-	-	-	-	-
2053	-	-	-	-	-	-
2054	-	-	-	-	-	-
2055	-	-	-	-	-	-
	$ 257,700	$ 71,158	$ 8,535,000	$ 1,809,375	$ 46,805,000	$ 8,481,875
Interest Rate:	5.000%		3.000%-5.000%		5.000%	

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/24
(Revenue Bonds Supported by Business Type Activities)

CITY OF JACKSONVILLE, FLORIDA
SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY -
PAYABLE FROM ENTERPRISE FUNDS (continued)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

Purpose:	To partially Refund the Better Jacksonville Sales Tax Bonds Series 2012, 2012A	To partially Refund the Better Jacksonville Sales Tax Bonds Series 2012, 2012A	To partially Refund the Better Jacksonville Sales Tax Bonds Series 2022, 2023	To Refund the Special Revenue Refunding Bonds Series 2014 (4F6 portion)

	Better Jacksonville Sales Tax Refunding Revenue Bond, 2022		Better Jacksonville Sales Tax Refunding Revenue Bond, 2023		Better Jacksonville Sales Tax Refunding Revenue Bond, 2024		Better Jacksonville Sales Tax Refunding Revenue Bond, 2024	
Fiscal Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2025	$ 12,881,726	$ 1,454,267	$ -	$ 596,800	$ -	$ 1,541,482	$ -	$ 35,069
2026	25,155,561	971,194	7,131,454	450,248	-	1,054,879	120,000	55,995
2027	25,658,199	325,859	7,389,218	151,848	-	1,054,879	73,296	51,163
2028	-	-	-	-	6,414,013	930,447	76,721	47,412
2029	-	-	-	-	6,663,184	676,749	164,777	41,375
2030	-	-	-	-	6,920,948	413,217	172,777	32,936
2031	-	-	-	-	7,189,451	139,475	181,777	24,072
2032	-	-	-	-	-	-	190,777	14,758
2033	-	-	-	-	-	-	199,777	4,994
2034	-	-	-	-	-	-	-	-
2035	-	-	-	-	-	-	-	-
2036	-	-	-	-	-	-	-	-
2037	-	-	-	-	-	-	-	-
2038	-	-	-	-	-	-	-	-
2039	-	-	-	-	-	-	-	-
2040	-	-	-	-	-	-	-	-
2041	-	-	-	-	-	-	-	-
2042	-	-	-	-	-	-	-	-
2043	-	-	-	-	-	-	-	-
2044	-	-	-	-	-	-	-	-
2045	-	-	-	-	-	-	-	-
2046	-	-	-	-	-	-	-	-
2047	-	-	-	-	-	-	-	-
2048	-	-	-	-	-	-	-	-
2049	-	-	-	-	-	-	-	-
2050	-	-	-	-	-	-	-	-
2051	-	-	-	-	-	-	-	-
2052	-	-	-	-	-	-	-	-
2053	-	-	-	-	-	-	-	-
2054	-	-	-	-	-	-	-	-
2055	-	-	-	-	-	-	-	-
	$ 63,695,487	$ 2,751,320	$ 14,520,672	$ 1,198,896	$ 27,187,596	$ 5,811,128	$ 1,179,901	$ 307,775
Interest Rate:	2.540%		4.110%		3.880%		3.880%	

Exhibit C (continued)
Debt Affordability Study Required Ratios & Sensitivity Analysis – FY26 Budget Update

Debt Per Capita	2026	2027	2028	2029	2030
Population	**1,088,667,000**	**1,322,592,000**	**1,529,955,000**	**1,675,247,000**	**1,792,774,000**
Overall Net Debt (+50%)	$3,396,849,802	$3,710,204,415	$3,956,021,261	$4,020,000,610	$3,827,082,444
Overall Net Debt (+$50M)	$3,286,599,802	$3,547,715,821	$3,768,729,470	$3,819,054,663	$3,635,086,982
Overall Net Debt (+$40M)	$3,281,562,302	$3,540,300,688	$3,760,165,295	$3,809,820,894	$3,626,199,708
Overall Net Debt (+$30M)	$3,276,524,802	$3,532,885,556	$3,751,601,119	$3,800,602,124	$3,617,357,041
Overall Net Debt (+$20M)	$3,271,487,302	$3,525,470,423	$3,743,036,943	$3,791,373,355	$3,608,489,637
Overall Net Debt (+$10M)	$3,266,449,802	$3,518,050,290	$3,734,462,898	$3,782,159,717	$3,599,646,969
Overall Net Debt (As Proposed)	**$3,257,332,302**	**$3,500,220,157**	**$3,711,668,723**	**$3,755,901,078**	**$3,572,029,827**
Overall Net Debt (-$10M)	$3,254,349,802	$3,500,361,602	$3,713,769,123	$3,759,353,273	$3,577,063,919
Overall Net Debt (-$20M)	$3,249,349,802	$3,492,995,977	$3,705,260,780	$3,750,197,798	$3,568,271,838
Overall Net Debt (-$30M)	$3,244,349,802	$3,485,635,352	$3,696,762,317	$3,741,042,204	$3,559,499,638
Overall Net Debt (-$40M)	$3,239,349,802	$3,478,269,727	$3,688,258,973	$3,731,906,610	$3,550,737,201
Overall Net Debt (-$50M)	$3,234,349,802	$3,470,909,102	$3,679,765,511	$3,722,765,898	$3,541,969,763
Overall Net Debt (-50%)	$3,121,849,802	$3,305,240,040	$3,488,503,911	$3,516,987,360	$3,344,585,269

Ratio	2026	2027	2028	2029	2030
50% Increase	$3,124	$3,374	$3,557	$3,573	$3,351
$50M Increase	$3,023	$3,226	$3,388	$3,394	$3,183
$40M Increase	$3,018	$3,219	$3,380	$3,386	$3,175
$30M Increase	$3,014	$3,213	$3,373	$3,378	$3,167
$20M Increase	$3,009	$3,206	$3,365	$3,370	$3,159
$10M Increase	$3,005	$3,199	$3,357	$3,362	$3,152
As Proposed	**$2,996**	**$3,183**	**$3,337**	**$3,338**	**$3,127**
$10M Decrease	$2,993	$3,183	$3,339	$3,341	$3,132
$20M Decrease	$2,989	$3,176	$3,331	$3,333	$3,124
$30M Decrease	$2,984	$3,170	$3,323	$3,325	$3,116
$40M Decrease	$2,980	$3,163	$3,316	$3,317	$3,109
$50M Decrease	$2,975	$3,156	$3,308	$3,309	$3,101
50% Decrease	$2,872	$3,006	$3,136	$3,126	$2,928

Unassigned GSD Fund Balance as % of GSD Revenues	FY20	FY21	FY22	FY23	FY24
GSD Revenue	**1,257,344,000**	**1,341,683,000**	**1,389,777,000**	**1,417,572,540**	**1,773,846,000**
Unassigned GSD Fund Balance (Incl. Emergency Reserve)	**275,582,000**	**332,318,000**	**382,060,000**	**511,624,000**	**520,369,000**
Unassigned GSD Fund Balance (Ex. Emergency Reserve)	**210,323,000**	**266,290,000**	**316,748,000**	**416,649,000**	**392,156,000**

Ratio	FY20	FY21	FY22	FY23	FY24
Including Emergency Reserve	**21.92%**	**24.77%**	**27.49%**	**36.09%**	**29.34%**
Excluding Emergency Reserve	**16.73%**	**19.85%**	**22.79%**	**29.39%**	**22.11%**

Note: The FY24 Unassigned Fund Balances include $178.1 million earmarked for Pension Prepayment to ensure consistency.

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Tables For Those Using Non-Electronic

Versions of This Document

GENERAL FUNDS

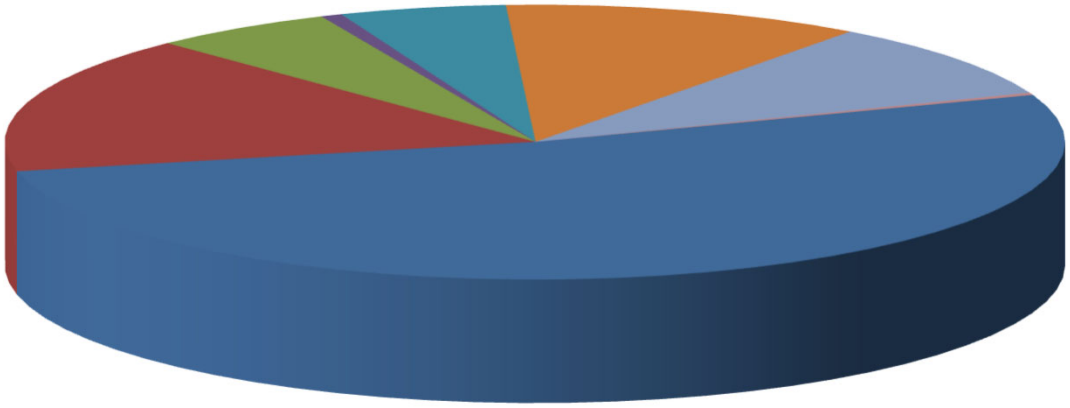
GENERAL FUND

REVENUE BY CATEGORY



- Charges for Services 4.3%
- Fines and Forfeits 0.1%
- Fund Balance Appropriation 6.0%
- Intergovernmental Revenue 0.0%
- Miscellaneous Revenue 2.0%
- Other Taxes 6.9%
- Permits, Fees and Special Assessments 2.2%
- Property Taxes 53.1%
- State Shared Revenue 10.7%
- Transfers From Component Units 6.8%
- Transfers From Other Funds 7.9%

EXPENDITURES BY CATEGORY



- Personnel Expenses 52.4%
- Operating Expenses 16.3%
- Debt Service 5.6%
- Capital Outlay 0.7%
- Grants, Aids & Contributions 5.1%
- Transfers to Other Funds 11.1%City
- Other Uses 9.1%
- Council Extraordinary Lapse (0.3%)

GENERAL FUND

Summary of Funds

Fund	Description	Personnel Expenses	Operating Expenses	Capital Outlay	Debt Service	Grants, Aids & Contrib.	Transfers to Other Funds	Other Uses	City Council Extraordinary Lapse	Approved Budget
00111	General Fund Operating	1,125,518,305	341,246,021	14,487,264	124,676,961	112,654,097	244,756,083	46,447,921	(5,868,505)	**2,003,918,147**
00112	Mosquito Control State 1		47,502	1						**47,503**
00113	Special Events - General Fund	1,575,469	9,077,479	1		654,875				**11,307,824**
00119	Emergency Reserve							136,341,703		**136,341,703**
00129	Multiyear Programs and Initiatives						1,250,000	16,750,000		**18,000,000**
00131	Journey Forward		100,000					1,900,000		**2,000,000**
00191	Property Appraiser	11,206,870	2,699,536	1						**13,906,407**
00192	Clerk Of The Court	2,712,813	2,447,695	4				79,196		**5,239,708**
00193	Tax Collector	20,665,892	5,816,497	2						**26,482,391**
	Total General Fund	**1,161,679,349**	**361,434,730**	**14,487,273**	**124,676,961**	**113,308,972**	**246,006,083**	**201,518,820**	**(5,868,505)**	**2,217,243,683**

General Fund Operating Fund Summary
Fund - 00111

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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	FY 2025-2026 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	FY 2025-2026 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	FY 2025-2026 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	FY 2025-2026 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	FY 2025-2026 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	FY 2025-2026 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	FY 2025-2026 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	FY 2025-2026 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 Cl 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**

General Fund Operating
Fund - 00111
Expenditures By Proposed Budget Category

	Actuals FY 2023 - 2024	Adopted FY 2024 - 2025	Approved FY 2025 - 2026	Change From Prior Year Percent	Change From Prior Year Dollar
Salaries	589,361,042	608,619,291	731,654,040	20.2%	123,034,749
Calculated Vacancy Rate Contra Expense	0	(11,032,979)	(12,649,235)	14.6%	(1,616,256)
Pension Costs	91,120,056	95,591,766	108,654,132	13.7%	13,062,366
Pension Costs - Defined Benefit UAAL	135,009,177	142,612,443	161,996,084	13.6%	19,383,641
Pension Costs - PSDC / FRS	24,843,094	32,616,983	41,253,693	26.5%	8,636,710
Employer Provided Benefits	101,181,565	116,525,552	94,609,591	(18.8%)	(21,915,961)
Internal Service Charges	144,266,660	135,602,259	135,312,482	(0.2%)	(289,777)
Inter-Departmental Billing	463,937	360,146	331,445	(8.0%)	(28,701)
Insurance Costs and Premiums	4,917	3,872	23,605	509.6%	19,733
Insurance Costs and Premiums - Allocations	14,584,617	14,420,420	13,630,166	(5.5%)	(790,254)
Professional and Contractual Services	81,315,683	84,485,285	88,584,917	4.9%	4,099,632
Other Operating Expenses	103,643,645	111,186,517	105,653,315	(5.0%)	(5,533,202)
Library Materials	4,603,810	4,644,248	4,894,248	5.4%	250,000
Capital Outlay	6,141,524	889,198	9,593,016	978.8%	8,703,818
Capital Outlay - Debt Funded	41,171	0	0		0
Debt Service	37,704,688	38,109,769	35,468,471	(6.9%)	(2,641,298)
Payment to Fiscal Agents	4,899,272	6,420,949	6,245,612	(2.7%)	(175,337)
Debt Management Fund Repayments	59,996,516	81,000,091	89,208,490	10.1%	8,208,399
Grants, Aids & Contributions	71,030,675	88,960,811	112,654,097	26.6%	23,693,286
Grants, Aids & Contributions - Debt Funded	0	15,000,000	0	(100.0%)	(15,000,000)
Supervision Allocation	(2,012,506)	(1,851,045)	(2,289,909)	23.7%	(438,864)
Indirect Cost	1,940,560	1,400,304	1,542,603	10.2%	142,299
Contingencies	0	77,568,012	38,659,706	(50.2%)	(38,908,306)
Transfers to Other Funds	229,274,259	146,205,788	192,760,435	31.8%	46,554,647
General Fund - Loan / Loan Repayment	53,400,426	93,984,449	51,995,648	(44.7%)	(41,988,801)
Other Uses	(2,251,462)	0	0		0
Other Uses - Debt Funded	5,979,060	0	0		0
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**

General Fund Operating
Fund - 00111
Non-Departmental Expenditures By Proposed Budget Category

	Actuals FY 2023 - 2024	Adopted FY 2024 - 2025	Approved FY 2025 - 2026	Change From Prior Year Percent	Change From Prior Year Dollar
Salaries	0	1	0	(100.0%)	(1)
Calculated Vacancy Rate Contra Expense	0	(4,736,948)	(4,914,206)	3.7%	(177,258)
Pension Costs - Defined Benefit UAAL	0	0	159,483,680		159,483,680
Internal Service Charges	419,733	781,720	750,317	(4.0%)	(31,403)
Insurance Costs and Premiums - Allocations	500,959	491,614	438,619	(10.8%)	(52,995)
Professional and Contractual Services	3,567,249	2,048,911	3,811,723	86.0%	1,762,812
Other Operating Expenses	36,905,539	41,584,675	31,744,341	(23.7%)	(9,840,334)
Capital Outlay - Debt Funded	41,171	0	0		0
Debt Service	37,701,590	38,094,769	35,455,471	(6.9%)	(2,639,298)
Payment to Fiscal Agents	4,899,272	6,420,949	6,245,612	(2.7%)	(175,337)
Debt Management Fund Repayments	58,910,405	80,086,691	88,496,746	10.5%	8,410,055
Grants, Aids & Contributions	64,210,665	79,058,842	101,438,367	28.3%	22,379,525
Grants, Aids & Contributions - Debt Funded	0	15,000,000	0	(100.0%)	(15,000,000)
Contingencies	0	75,076,955	36,203,906	(51.8%)	(38,873,049)
Transfers to Other Funds	229,274,259	146,205,788	192,760,435	31.8%	46,554,647
General Fund - Loan / Loan Repayment	53,400,426	93,984,449	51,995,648	(44.7%)	(41,988,801)
Other Uses - Debt Funded	5,979,060	0	0		0
Extraordinary Lapse	0	0	(2,176,802)		(2,176,802)
TOTAL EXPENDITURES	**495,810,328**	**574,098,416**	**701,733,857**	**22.2%**	**127,635,441**

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	Change From Prior Year 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	Change From Prior Year 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)

ADVISORY BOARDS AND COMMISSIONS
GENERAL FUND OPERATING FUND

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

SERVICE LEVELS
Service levels for this Department are unchanged for fiscal year 2025-2026.

REVENUE
Charges for Services
This category includes revenues generated by the Construction Trades Qualifying Board for contractor certification, renewal fees and examination fees. Contractor certifications are renewed every two years, which drives the $128,000 decrease for FY 26.

Fines and Forfeits
This category houses code violation fines within the Construction Trades Qualifying Board activity. The decrease of $1,000 is due to the fact of no Board fines collected for last three years.

Miscellaneous Revenue
This houses revenues from miscellaneous sales and charges. The decrease of $500 is due to low historical actuals.

EXPENDITURES
Personnel Expenses
This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. Due to delays in the approval of the FY 25 collective bargaining contract legislation, the FY 26 budget includes the impact of the FY 25 and FY 26 wage increases and is driving the net change in this category.

Defined Benefit Pension UAAL
This category includes the City's contribution for the general employees defined benefit pension plan unfunded actuarial accrued liability or UAAL. This category has been created for the FY 26 budget document to accurately present personnel expenses by excluding the budget impact of moving the general employees defined benefit UAAL from departmental budgets to a non-departmental activity. In other words, the creation of this category allows for comparative presentation of personnel expenses for FY 26 and FY 27, which would have otherwise shown significant negative variances in FY 26 and then positive variances in FY 27.

Operating Expenses
This category is made of various small items, the largest of which include $47,167 in facility costs, $30,546 in Office of General Counsel (OGC) legal charges, and $12,957 in IT computer system maintenance and security costs. The change in this category is primarily driven by the decreases of $12,332 in Office of General Counsel (OGC) legal charges, $2,482 in IT computer system maintenance and security costs, and the movement of $2,280 of travel and training budget to a non-departmental activity with all other executive department travel and training budgets to facilitate additional levels of scrutiny. These are somewhat offset by the increase of $4,280 in ITD replacements.

Capital Outlay
The budgetary authority to properly post costs to capital accounts was removed by City Council as part of the FY 26 budget process. Additional information can be found in the Introduction - Finance Committee and Council Changes section of this document.

City Council Extraordinary Lapse

This category contains this department's portion of $5,868,505, estimated by Council to be 2% of controllable costs, that was removed from operating accounts for various Departments and areas within the General Fund as part of budget hearing #6 on 8/22/25 time stamp 5:41:40. Areas excluded from the City Council Extraordinary Lapse include Courts, Jacksonville Fire and Rescue, Public Defender, State Attorney, Supervisor of Elections and departments reporting to the Sheriff.

AUTHORIZED POSITION CAP

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

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	Change From Prior Year 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	Change From Prior Year 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)

CITY COUNCIL
GENERAL FUND OPERATING FUND

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

SERVICE LEVELS
Council Staff Services:
Additional funding of $90,000 was provided for City Council meeting steaming services.

REVENUE
Charges for Services
This amount represents the anticipated Value Adjustment Board protest fee revenue. The large increase is mostly driven by filing fees increasing from $15 to $50.

Miscellaneous Revenue
This category primarily includes a reimbursement from the Duval County School Board for 2/5 of the cost of the Value Adjustment Board as directed by Florida Statute. The change in this area is therefore mainly driven by the change in the budgeted reimbursement from the School Board.

EXPENDITURES
Personnel Expenses
This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. Due to delays in the approval of the FY 25 collective bargaining contract legislation, the FY 26 budget includes the impact of the FY 25 and FY 26 wage increases and is driving the net change in this category, along with additional pay increases provided to various staff approved by Council during FY25, resulting in a year-over-year increase of 8.8%.

Defined Benefit Pension UAAL
This category includes the City's contribution for the general employees defined benefit pension plan unfunded actuarial accrued liability or UAAL. This category has been created for the FY 26 budget document to accurately present personnel expenses by excluding the budget impact of moving the general employees defined benefit UAAL from departmental budgets to a non-departmental activity. In other words, the creation of this category allows for comparative presentation of personnel expenses for FY 26 and FY 27, which would have otherwise shown significant negative variances in FY 26 and then positive variances in FY 27.

Operating Expenses
This category is made of various small items and several large expenditures including Office of General Counsel legal charges totaling $1.26 million, other professional services totaling $611,840, and allocated building cost of $493,128. The change in this category is mostly driven by decreases of $386,685 in OGC legal charges, $55,459 in computer system maintenance and security costs, and $43,261 in mailroom charges, out of which $40,000 was moved to other professional services as further detailed. The net decrease is somewhat offset by an increase of $139,592 in other professional services, which includes $40,000 moved from mailroom charges, $10,000 moved from copy center charges as part of budget hearing #3 on 8/14/2025 time stamp 5:33:34 for Chief of Public Information for enhanced activities, as well as $90,000 in additional funding provided by Council as part of Finance Committee meeting on 9/3/2025 time stamp 1:40:49, for enhanced City Council meeting steaming services.

Capital Outlay
The budgetary authority to properly post costs to capital accounts was removed by City Council as part of the FY 26 budget process. Additional information can be found in the Introduction - Finance Committee and Council Changes section of this document.

Other Uses
$1.86 million is placed in a contingency to be appropriated via separate legislation to cover the personnel expenses for Council members.

City Council Extraordinary Lapse
This category contains this department's portion of $5,868,505, estimated by Council to be 2% of controllable costs, that was removed from operating accounts for various Departments and areas within the General Fund as part of budget hearing #6 on 8/22/25 time stamp 5:41:40. Areas excluded from the City Council Extraordinary Lapse include Courts, Jacksonville Fire and Rescue, Public Defender, State Attorney, Supervisor of Elections and departments reporting to the Sheriff.

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

The Council President position and 18 Council Member positions are not included in the budget bill due to conflict of interest; those 19 positions were authorized separately through ordinance 2025-0513-E.

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	Change From Prior Year 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	Change From Prior Year Dollar
Clerk of the Court Offices	0	1,546,579	1,526,257	(1.3%)	(20,322)
DEPARTMENT TOTAL	0	1,546,579	1,526,257	(1.3%)	(20,322)

CLERK OF THE COURT - CENTER
GENERAL FUND OPERATING FUND

BACKGROUND
Title V/Judicial Branch/Chapter 29/Court System Funding - Counties are required by s. 14, Art. V of the State Constitution to fund the cost of communications services, existing radio systems, existing multiagency criminal justice information systems, and the cost of construction or lease, maintenance, utilities, and security of facilities for the circuit and county courts, public defenders' offices, state attorneys' offices, guardian ad litem offices, and the offices of the clerks of the circuit and county courts performing court related functions. The Clerk's office has paid for the Courthouse (facilities) for at least the last 10 years from the Clerk of the Court's Fund Balance. The Clerk of the Court's fund balance is not sufficient to cover these costs in FY 26.

SERVICE LEVEL / ENHANCEMENTS
Service levels for this department are unchanged for the fiscal year 2025-2026.

EXPENDITURES
Operating Expenses
This category houses the Public Building internal service allocation for the Clerk of Court related to the Courthouse Complex. This allocation will remain in the General Fund Operating fund until such time as the Clerk of Court's fund 00192 has excess revenue and/or fund balance to cover its normal operating costs.

Corrections
General Fund Operating Fund

REVENUES AND EXPENDITURES	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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 FY 2024-2025	Approved FY 2025-2026	Change
Full Time Positions	832	804	(28)
Part Time Hours	363,956	363,956	0

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

CORRECTIONS
GENERAL FUND OPERATING FUND

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

SERVICE LEVELS
A total of twenty-eight (28) positions were removed: Sixteen (16) positions that were redlined on 2024-504-E Schedule B2 were eliminated during FY25 due to the outsourcing of the Misdemeanor Probation Program. Fourteen (14) positions were re-allocated to other departments within JSO during FY25 for operating needs. Two (2) Corrections Officer positions were added during FY 26 budget process.

REVENUE
Charges for Services
This category includes a variety of revenue sources, the largest being $132,081 in subsistence fees. The net change in this category is primarily driven by a decrease of $19,025 in subsistence fees revenue, although this is largely offset by increases of $9,355 in inmate medical co-payments and $7,166 in prescription co-payments.

Miscellaneous Revenue
This amount represents anticipated miscellaneous sales and charges.

EXPENDITURES
Personnel Expenses
This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. Due to delays in the approval of the FY 25 collective bargaining contract legislation, the FY 26 budget includes the impact of the FY 25 and FY 26 wage increases and is driving the net change in this category.

Defined Benefit Pension UAAL
This category includes the City's contribution for the general employees defined benefit pension plan unfunded actuarial accrued liability or UAAL. This category has been created for the FY 26 budget document to accurately present personnel expenses by excluding the budget impact of moving the general employees defined benefit UAAL from departmental budgets to a non-departmental activity. In other words, the creation of this category allows for comparative presentation of personnel expenses for FY 26 and FY 27, which would have otherwise shown significant negative variances in FY 26 and then positive variances in FY 27.

Operating Expenses
This category includes a variety of expenditures, the largest of which are $24.81 million for the inmate health care contract cost, $9.14 million for security guard service costs at the courthouse and other facilities, $6.42 million for inmate food service costs at the jails, $5.20 million for facility costs including maintenance and utilities, and $1.09 million for other operating supplies. The net change in this category is mainly driven by increases of $1.85 million in contractual services for inmate health care, and $322,170 in security guard services, although these were somewhat offset by decreases of $1.45 million in inmate food services costs, $67,322 in miscellaneous services and charges, and $46,176 in allocated utility costs.

AUTHORIZED POSITION CAP

A total of twenty-eight (28) positions were removed: Sixteen (16) positions that were redlined on 2024-504-E Schedule B2 were eliminated during FY25 due to the outsourcing of the Misdemeanor Probation Program. Fourteen (14) positions were re-allocated to other departments within JSO during FY25 for operating needs. Two (2) Corrections Officer positions were added during FY 26 budget process. Part-time hours remain unchanged.

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	Change From Prior Year 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	Change From Prior Year 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)

COURTS
GENERAL FUND OPERATING FUND

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

SERVICE LEVELS
Three positions were added to establish a dedicated court to handle the influx of Driver's License cases to assist litigants with regaining their driver's license and increase their employment opportunities.

EXPENDITURES
Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. The FY 26 budget includes the impact of the FY 25 and FY 26 wage increases, due to delays in the approval of the FY 25 collective bargaining contract legislation, which is driving the net change in this category along with the addition of three positions as detailed above.

Operating Expenses

This category is made of various small expenditures and several large expenditures including $3.1 million in facility costs for the Courthouse Complex, $640,894 in communication, network and cyber security costs, and $190,129 in Ed Ball facility costs. The change in this category is driven by a $1,291,569 decrease in the facility costs for the Courthouse Complex and $119,750 decrease in communication, network and cyber security costs.

Capital Outlay

The budgetary authority to properly post costs to capital accounts was removed by City Council as part of the FY 26 budget process. Additional information can be found in the Introduction - Finance Committee and Council Changes section of this document.

Debt Service

This amount represents the interest and principal debt repayment for items purchased with borrowed funds related to the Courthouse AV Equipment Replacement project listed on ordinance 2025-504-E Schedule B4.

AUTHORIZED POSITION CAP
As discussed above in the Service Levels section, three positions were added as part of the budget process.

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	Change From Prior Year 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	Change From Prior Year 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)

DOWNTOWN INVESTMENT AUTHORITY
GENERAL FUND OPERATING FUND

BACKGROUND
The Downtown Investment Authority or DIA was created in 2012 by Ordinance 2012-364-E to revitalize Jacksonville's urban core. The DIA accomplishes this by utilizing the two downtown community redevelopment area resources to spur economic development. The DIA has oversight of the Downtown Northbank CRA (FD 10801) and the Downtown Southbank CRA (FD 10802). The DIA also has oversight of the Office of Public Parking (FD 41102). The funding presented here is for the department's operating budget which resides in the General Fund – GSD.

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

REVENUE
Miscellaneous Revenue
This category includes revenue for fees received with applications which are submitted to the Downtown Development Review Board.

EXPENDITURES
Personnel Expenses
This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. Due to delays in the approval of the FY 25 collective bargaining contract legislation, the FY 26 budget includes the impact of the FY 25 and FY 26 wage increases and is driving the net change in this category along with increased personnel expenses associated with the hiring of a new CEO in FY 25.

Defined Benefit Pension UAAL
This category includes the City's contribution for the general employees defined benefit pension plan unfunded actuarial accrued liability or UAAL. This category has been created for the FY 26 budget document to accurately present personnel expenses by excluding the budget impact of moving the general employees defined benefit UAAL from departmental budgets to a non-departmental activity. In other words, the creation of this category allows for comparative presentation of personnel expenses for FY 26 and FY 27, which would have otherwise shown significant negative variances in FY 26 and then positive variances in FY 27.

Operating Expenses
This category is made of various small expenditures and several large items including $340,000 in professional services, $538,539 in legal charges from the Office of General Counsel, $125,000 in event contributions to support downtown public events identified as an important element in Downtown revitalization, as well as a negative budget expense line of $2.1 million for allocated administrative costs, which includes personnel costs to the Office of General Counsel for a dedicated attorney for the department, and personnel costs to the two Community Redevelopment Areas funds and the Office of Public Parking for which the department provides oversight and staff support. The net decrease in this category is mainly driven by an increase of $675,821 in the negative budget expense line for allocated administrative cost.

City Council Extraordinary Lapse
This category contains this department's portion of $5,868,505, estimated by Council to be 2% of controllable costs, that was removed from operating accounts for various Departments and areas within the General Fund as part of budget hearing #6 on 8/22/25 time stamp 5:41:40. Areas excluded from the City Council Extraordinary Lapse include Courts, Jacksonville Fire and Rescue, Public Defender, State Attorney, Supervisor of Elections and departments reporting to the Sheriff.

Capital Outlay

The budgetary authority to properly post costs to capital accounts was removed by City Council as part of the FY 26 budget process. Additional information can be found in the Introduction - Finance Committee and Council Changes section of this document.

AUTHORIZED POSITION CAP

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

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	Change From Prior Year 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	Change From Prior Year 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)

EMPLOYEE SERVICES
GENERAL FUND OPERATING FUND

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

SERVICE LEVELS
Service levels for this Department are unchanged for fiscal year 2025-2026.

REVENUES
Miscellaneous Revenue
This represents expected revenue from the sale of books, maps, and regulations in FY 26.

EXPENDITURES
Personnel Expenses
This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. Due to delays in the approval of the FY 25 collective bargaining contract legislation, the FY 26 budget includes the impact of the FY 25 and FY 26 wage increases and is driving the net change in this category.

Defined Benefit Pension UAAL
This category includes the City's contribution for the general employees defined benefit pension plan unfunded actuarial accrued liability or UAAL. This category has been created for the FY 26 budget document to accurately present personnel expenses by excluding the budget impact of moving the general employees defined benefit UAAL from departmental budgets to a non-departmental activity. In other words, the creation of this category allows for comparative presentation of personnel expenses for FY 26 and FY 27, which would have otherwise shown significant negative variances in FY 26 and then positive variances in FY 27.

Operating Expenses
This category includes various small expenditures and several large items, including $1.19 million in computer system maintenance and security charges, $1.09 million in professional and contractual services for job posting costs, employee physicals, background checks and drug screenings, $695,000 for the City's tuition reimbursement program, and $303,266 in facility costs. The change in this category is primarily driven by a decrease of $313,409 in computer system maintenance and security charges, as well as the movement of $33,500 of travel and training budget to a non-departmental activity with all other executive department travel and training budgets to facilitate additional levels of scrutiny. These are somewhat offset by the addition of $20,000 in third party health insurance administration costs for the City's required Patient-Centered Outcomes Research Institute (PCORI) fees that are required to be paid from the General Fund.

Capital Outlay
The budgetary authority to properly post costs to capital accounts was removed by City Council as part of the FY 26 budget process. Additional information can be found in the Introduction - Finance Committee and Council Changes section of this document.

City Council Extraordinary Lapse

This category contains this department's portion of $5,868,505, estimated by Council to be 2% of controllable costs, that was removed from operating accounts for various Departments and areas within the General Fund as part of budget hearing #6 on 8/22/25 time stamp 5:41:40. Areas excluded from the City Council Extraordinary Lapse include Courts, Jacksonville Fire and Rescue, Public Defender, State Attorney, Supervisor of Elections and departments reporting to the Sheriff.

AUTHORIZED POSITION CAP

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

Executive Office of the Mayor
General Fund Operating Fund

REVENUES AND EXPENDITURES	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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 FY 2024-2025	Approved FY 2025-2026	Change
Full Time Positions	23	23	0
Part Time Hours	3,250	3,250	0

EXPENDITURES BY DIVISION	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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 MAYOR
GENERAL FUND OPERATING FUND

BACKGROUND
This budget contains the personnel and direct operating costs for the Office of the Mayor and the Mayor's Public Affairs office.

EXPENDITURES
Personnel Expenses
This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. Due to delays in the approval of the FY 25 collective bargaining contract legislation, the FY 26 budget includes the impact of the FY 25 and FY 26 wage increases and is driving the net change in this category. The category also reflects a Council imposed reduction to salaries of $435,000 for FY 26, as shown in the accompanying table.

Defined Benefit Pension UAAL
This category includes the City's contribution for the general employees defined benefit pension plan unfunded actuarial accrued liability or UAAL. This category has been created for the FY 26 budget document to accurately present personnel expenses by excluding the budget impact of moving the general employees defined benefit UAAL from departmental budgets to a non-departmental activity. In other words, the creation of this category allows for comparative presentation of personnel expenses for FY 26 and FY 27, which would have otherwise shown significant negative variances in FY 26 and then positive variances in FY 27.

Operating Expenses
This category is made of various small items and several large expenditures including IT computer system and maintenance costs of $92,777, facility costs of $204,059 and an inter-departmental billing from the Office of the Sheriff for the Mayor's security totaling $331,445. The net decrease is being driven by a $28,701 decrease in the Mayor's security billing from the Office of the Sheriff and the movement of $43,000 of travel and training budget to a non-departmental activity with all other executive department travel and training budgets to facilitate additional levels of scrutiny.

Capital Outlay
The budgetary authority to properly post costs to capital accounts was removed by City Council as part of the FY 26 budget process. Additional information can be found in the Introduction - Finance Committee and Council Changes section of this document.

City Council Extraordinary Lapse
This category contains this department's portion of $5,868,505, estimated by Council to be 2% of controllable costs, that was removed from operating accounts for various Departments and areas within the General Fund as part of budget hearing #6 on 8/22/25 time stamp 5:41:40. Areas excluded from the City Council Extraordinary Lapse include Courts, Jacksonville Fire and Rescue, Public Defender, State Attorney, Supervisor of Elections and departments reporting to the Sheriff.

AUTHORIZED POSITION CAP
The authorized position cap is unchanged from the prior year.

COMPARISON OF CITY COUNCIL CHANGES TO MAYOR'S OFFICE SALARY BUDGET
CURRENT AND PRIOR ADMINISTRATION

Curry Administration

Full Time Salary Budget

	First Term				Second Term			
	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	**FY 22-23 (a)**
Mayor's Proposed Budget	$2,271,221	$2,392,596	$2,514,797	$2,573,099	$2,771,941	$2,780,517	$2,914,550	**$2,501,381**
City Council Budget Amendment	$0	$0	$0	$0	$0	$0	$0	**$0**
Council Approved Budget	$2,271,221	$2,392,596	$2,514,797	$2,573,099	$2,771,941	$2,780,517	$2,914,550	**$2,501,381**
Full Time Position Cap	32	28	28	28	27	27	27	**21**

(a) The final year of the pervious term limited administration eliminated vacancies to reduce cap and salary budget before leaving office.

Deegan Administration

Full Time Salary Budget

	First Term				Second Term			
	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
Mayor's Proposed Budget	$3,346,210	$3,249,592	$3,550,717					
City Council Reduction	($189,458)	($189,625)	($435,000)					
Council Approved Budget	$3,156,752	$3,059,967	$3,115,717					
Full Time Position Cap	23	23	23					

Executive Office of the Sheriff
General Fund Operating Fund

REVENUES AND EXPENDITURES	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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 FY 2024-2025	Approved FY 2025-2026	Change
Full Time Positions	26	25	(1)
Part Time Hours	7,330	7,330	0

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

EXECUTIVE OFFICE OF THE SHERIFF
GENERAL FUND OPERATING FUND

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

The current Sheriff, T.K. Waters, has been with Jacksonville Sheriff's Office since 1991 and was elected as Sheriff in 2022. www.jaxsheriff.org - JaxSheriff.org

SERVICE LEVELS
One (1) position was re-allocated to another department within JSO during FY 25 for operating needs.

EXPENDITURES
Personnel Expenses
This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. Due to delays in the approval of the FY 25 collective bargaining contract legislation, the FY 26 budget includes the impact of the FY 25 and FY 26 wage increases and is driving the net change in this category.

Defined Benefit Pension UAAL
This category includes the City's contribution for the general employees defined benefit pension plan unfunded actuarial accrued liability or UAAL. This category has been created for the FY 26 budget document to accurately present personnel expenses by excluding the budget impact of moving the general employees defined benefit UAAL from departmental budgets to a non-departmental activity. In other words, the creation of this category allows for comparative presentation of personnel expenses for FY 26 and FY 27, which would have otherwise shown significant negative variances in FY 26 and then positive variances in FY 27.

Operating Expenses
This category is comprised of a variety of expenditures, the largest of which includes $747,318 in computer system maintenance and security allocation costs, $675,225 in Office of General Counsel legal allocation costs, $436,110 in the citywide copier consolidation allocation costs, $127,194 in fleet vehicle replacement allocation costs, and $108,504 in fleet part, oil, and gas allocation costs. The net change in this category is mostly driven by decreases of $94,416 in Office of General Counsel legal costs and $57,754 in fleet vehicle replacement costs, although these were somewhat offset by an increase of $17,301 in general liability insurance costs.

AUTHORIZED POSITION CAP
The authorized position cap decreased by one (1) FTE due to JSO re-allocating the position to another department within its organization during FY25 for operating needs. Part-time hours remain unchanged.

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	Change From Prior Year 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	Change From Prior Year 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)

FINANCE
GENERAL FUND OPERATING FUND

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

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

SERVICE LEVELS
Three positions have been removed from Finance Department as detailed below in the Authorized Position Cap section.

REVENUE
Miscellaneous Revenue
This category includes accounting service charges and miscellaneous payroll fees including child support deductions and union / police charity fees. The decrease of $15,223 is due to charges for performing billing services related to certain deductions as authorized by Ordinance 2024-367-E.

EXPENDITURES
Personnel Expenses
This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. Due to delays in the approval of the FY 25 collective bargaining contract legislation, the FY 26 budget includes the impact of the FY 25 and FY 26 wage increases and is driving the net change in this category, along with the decrease in costs associated with the eliminated positions as detailed in the Authorized Position Cap section.

Defined Benefit Pension UAAL
This category includes the City's contribution for the general employees defined benefit pension plan unfunded actuarial accrued liability or UAAL. This category has been created for the FY 26 budget document to accurately present personnel expenses by excluding the budget impact of moving the general employees defined benefit UAAL from departmental budgets to a non-departmental activity. In other words, the creation of this category allows for comparative presentation of personnel expenses for FY 26 and FY 27, which would have otherwise shown significant negative variances in FY 26 and then positive variances in FY 27.

Operating Expenses
This category is made of various small expenditures and several large items, including $6.8 million in IT computer system maintenance and security allocation for the City's financial, procurement, and budget software; $500,340 in Office of General Counsel legal charges, $421,418 for allocated building costs, and $369,475 in professional and contractual services including arbitrage liability assessments, and actuary and financial advisory. The change in this category is mainly driven by decreases of $1.2 million in IT computer system and maintenance, $210,001 in other professional services, and $112,086 in Office of General Counsel legal charges.

Capital Outlay
The budgetary authority to properly post costs to capital accounts was removed by City Council as part of the FY 26 budget process. Additional information can be found in the Introduction - Finance Committee and Council Changes section of this document.

Debt Service
This category includes funding for banking service charges for the City.

City Council Extraordinary Lapse
This category contains this department's portion of $5,868,505, estimated by Council to be 2% of controllable costs, that was removed from operating accounts for various Departments and areas within the General Fund as part of budget hearing #6 on 8/22/25 time stamp 5:41:40. Areas excluded from the City Council Extraordinary Lapse include Courts, Jacksonville Fire and Rescue, Public Defender, State Attorney, Supervisor of Elections and departments reporting to the Sheriff.

AUTHORIZED POSITION CAP
The overall full-time position cap decreased by three positions.
During the FY 25, (1) Finance and Compliance Manager and (1) Administrative Aide MA - IV were removed from the Office of Director, (1) Grant Administrator was added to the Grants and Contract Compliance Division. During the FY 26 budget process, (1) vacant position Account Technician and (1) vacant position Accountant were eliminated from the Accounting Division.
Part-time hours decreased by 520 hours in the Accounting Division.

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	Change From Prior Year 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	Change From Prior Year 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

FIRE AND RESCUE
GENERAL FUND OPERATING FUND

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

SERVICE LEVELS
Capital funding of $9,393,005 has been included in the FY 26 budget to replace end-of-life equipment. $50,000 has been included to provide cooling center facilities. One additional position has been added to provide fire inspection services in Neptune Beach. Twenty-two positions, and associated equipment costs, have been added for Fire Station 66.

REVENUE
Charges for Services
This category includes net ambulance transport revenues totaling $39.63 million, net fire inspection fee revenue of $2.11 million, overtime reimbursement from ASM Global of $1.38 million and other smaller items.

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

Miscellaneous Revenue
This category includes tenant revenue, candidate physical abilities test revenue, overtime reimbursements, billings for Aircraft Rescue Firefighting (ARFF) crash truck response for private entities such as Boeing, and other smaller items. The change in this category is almost entirely driven by an increase of $244,249 in overtime reimbursement for non-city events.

Transfers From Component Units
This category houses revenue for contract fire and rescue services provided to other government entities including City of Atlantic Beach, the Town of Baldwin, Jacksonville Aviation Authority, and the City of Jacksonville Beach. The change in this category is almost entirely driven by a one-time revenue forgiveness of $750,000 included in the FY 26 budget for Atlantic Beach fire services, although this is largely offset by contractual increases in other areas within this category.

EXPENDITURES
Personnel Expenses
This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. Due to delays in the approval of the FY 25 collective bargaining contract legislation, the FY 26 budget includes the impact of the FY 25 and FY 26 wage increases and is driving the net change in this category, along with the addition of 23 positions added to the authorized position cap as described below.

Defined Benefit Pension UAAL
This category includes the City's contribution for the general employees defined benefit pension plan unfunded actuarial accrued liability or UAAL. This category has been created for the FY 26 budget document to accurately present personnel expenses by excluding the budget impact of moving the general employees defined benefit UAAL from departmental budgets to a non-departmental activity. In other words, the creation of this category allows for comparative presentation of personnel expenses for FY 26 and FY 27, which would have otherwise shown significant negative variances in FY 26 and then positive variances in FY 27.

Operating Expenses
This category includes various small items and several large expenditures including combined fleet vehicle costs of $22.16 million, IT computer system maintenance and security allocations of $6.23 million, combined building maintenance, security, and utility costs of $3.46 million, operating and medical supplies of $3.21 million, fire hose and bunker gear of $1.99 million, employee training expenses of $1.45 million, general liability insurance of $1.2 million, and radio communication allocation of $1.22 million. The change in this category is almost entirely driven by an increase of $3.11 million in combined fleet vehicle costs.

Capital Outlay
This category includes funding of $7.48 million to replace cardiac monitors on JFRD apparatus that have reached end of usable life, $1.43 million to replace stretchers and equipment that have reached end of usable life, and $476,000 in annual funding for the Fire and EMS equipment refresh.

Debt Service
This amount represents the interest and principal debt repayment for items purchased with borrowed funds for the replacement of the self-contained breathing apparatus and the Safer Neighborhoods Investment Plan. Additional information can be found on ordinance 2025-504-E Schedule B4.

Grants, Aids and Contributions
This category houses the City's payment to the Florida Agency for Health Care Administration due on October 31, 2025, for participation in the Public Emergency Medical Transportation program. Participation in this program ensures that Managed Care Options subsequently provide full reimbursement for the State and Federal portions of City's cost to transport Medicaid managed care patients to hospitals. In other words, this payment will be refunded to the City as a portion of the overall indigent net transport revenue discussed above in the Charges for Services section.

AUTHORIZED POSITION CAP
Twenty-three positions were added to the position cap as part of the budget process: one Fire Protection Inspector position was added to provide fire inspection services in Neptune Beach, and twenty-two positions were added for staffing the new fire station 66. Part-time hours are unchanged from the prior year.

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	Change From Prior Year 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	Change From Prior Year 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)

HEALTH ADMINISTRATOR
GENERAL FUND OPERATING FUND

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

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

EXPENDITURES
Operating Expenses
This category is made of various small items, the largest of which is $616,597 in facility costs including maintenance and guard services. The change in this category is due to several factors, the largest of which includes an increase in combined facility costs of $17,507, although this is somewhat offset by smaller changes in other areas within the category.

Grants, Aids and Contributions
This category includes City funding for the programs below. Additional information about these programs can be found in ordinance 2025-504-E Schedule B6.

- Primary Care Program $550,000
- Sexually Transmitted Disease Prevention Program $147,000
- Hospital Emergency Room Alternate Program $200,243
- Immunization Program $308,292

City Council Extraordinary Lapse
This category contains this department's portion of $5,868,505, estimated by Council to be 2% of controllable costs, that was removed from operating accounts for various Departments and areas within the General Fund as part of budget hearing #6 on 8/22/25 time stamp 5:41:40. Areas excluded from the City Council Extraordinary Lapse include Courts, Jacksonville Fire and Rescue, Public Defender, State Attorney, Supervisor of Elections and departments reporting to the Sheriff.

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	Change From Prior Year 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	Change From Prior Year 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)

INVESTIGATIONS AND HOMELAND SECURITY
GENERAL FUND OPERATING FUND

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

SERVICE LEVELS
The authorized position cap increased by a total of twenty-six (26) positions: twenty-four (24) positions were reallocated from other departments within JSO during FY 25 and two (2) new positions and related funding were added for FY 26 as detailed in the Authorized Position Cap section below. Requested enhancements totaling $92,331 for purchase of dive suit, drones, and repair supplies for SWAT shoot-houses were funded within FY 25 budget capacity by the Budget Office via TD25-262.

REVENUES
Charges for Services
This category includes various small revenue items, the largest of which is $416,690 in reimbursement from independent agencies, and $200,564 in contractual services revenue. The change in this category is mainly driven by increases of $83,580 in contractual services revenue and $44,563 in reimbursement from independent agencies.

Miscellaneous Revenue
This category includes revenue of $790,922 from overtime reimbursement charges and $27,066 from miscellaneous sales and charges. The change in this category is mostly driven by a $138,824 increase in overtime reimbursement charges.

EXPENDITURES
Personnel Expenses
This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. Due to delays in the approval of the FY 25 collective bargaining contract legislation, the FY 26 budget includes the impact of the FY 25 and FY 26 wage increases and is driving the net change in this category along with costs related to the addition of 26 positions detailed in the Authorized Positions Cap section below.

Defined Benefit Pension UAAL
This category includes the City's contribution for the general employees defined benefit pension plan unfunded actuarial accrued liability or UAAL. This category has been created for the FY 26 budget document to accurately present personnel expenses by excluding the budget impact of moving the general employees defined benefit UAAL from departmental budgets to a non-departmental activity. In other words, the creation of this category allows for comparative presentation of personnel expenses for FY 26 and FY 27, which would have otherwise shown significant negative variances in FY 26 and then positive variances in FY 27.

Operating Expenses
This category includes a variety of expenditures, the largest of which are combined fleet vehicle costs of $3.61 million, $714,033 for repairs and maintenance costs, $397,750 for other operating supplies, $372,550 for clothing, uniforms and safety equipment, $267,918 for land and building rentals, $199,200 for clothing, clean, shoe transfer allowance, and $192,041 for miscellaneous services and charges. The net change in this category is almost entirely driven by a decrease of $1.2 million in building rentals due to the rent for Florida Blue building being moved to the Police Services department within JSO.

AUTHORIZED POSITION CAP

The authorized position cap increased by a total of twenty-six (26) positions: Twenty-four (24) positions were reallocated from other departments within JSO during FY 25 for operating needs; Two (2) Real Time Crime Center Analyst positions were added during the FY 26 budget process to address violent crime and citizen ratio. Part-time hours remain unchanged.

Jacksonville Human Rights Commission
General Fund Operating Fund

REVENUES AND EXPENDITURES	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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 FY 2024-2025	Approved FY 2025-2026	Change
Full Time Positions	9	9	0
Part Time Hours	0	0	0

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

JACKSONVILLE HUMAN RIGHTS COMMISSION
GENERAL FUND OPERATING FUND

BACKGROUND

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

SERVICE LEVELS

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

REVENUES

Intergovernmental Revenue

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

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. Due to delays in the approval of the FY 25 collective bargaining contract legislation, the FY 26 budget includes the impact of the FY 25 and FY 26 wage increases and is driving the net change in this category.

Defined Benefit Pension UAAL

This category includes the City's contribution for the general employees defined benefit pension plan unfunded actuarial accrued liability or UAAL. This category has been created for the FY 26 budget document to accurately present personnel expenses by excluding the budget impact of moving the general employees defined benefit UAAL from departmental budgets to a non-departmental activity. In other words, the creation of this category allows for comparative presentation of personnel expenses for FY 26 and FY 27, which would have otherwise shown significant negative variances in FY 26 and then positive variances in FY 27.

Operating Expenses

This category is made of various small items and large expenditures, the largest of which include $91,649 in building costs, $49,204 in OGC legal charges, and $31,949 in the IT computer system maintenance and security allocation. The change in this category is driven by several factors, including additional funding of $12,397 for computer replacements, and increases of $4,840 in the OGC legal charges and $3,195 in the mailroom charge. These are somewhat offset by the decrease of $6,164 in the IT computer system maintenance and security allocation and the movement of $2,700 of travel and training budget to a non-departmental activity with all other executive department travel and training budgets to facilitate additional levels of scrutiny.

Capital Outlay

The budgetary authority to properly post costs to capital accounts was removed by City Council as part of the FY 26 budget process. Additional information can be found in the Introduction - Finance Committee and Council Changes section of this document.

City Council Extraordinary Lapse

This category contains this department's portion of $5,868,505, estimated by Council to be 2% of controllable costs, that was removed from operating accounts for various Departments and areas within the General Fund as part of budget hearing #6 on 8/22/25 time stamp 5:41:40. Areas excluded from the

City Council Extraordinary Lapse include Courts, Jacksonville Fire and Rescue, Public Defender, State Attorney, Supervisor of Elections and departments reporting to the Sheriff.

AUTHORIZED POSITION CAP
The authorized position cap is unchanged from the prior year.

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	Change From Prior Year 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	Change From Prior Year 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)

MEDICAL EXAMINER
GENERAL FUND OPERATING FUND

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

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

REVENUE
Charges for Services
This revenue category includes fees charged for autopsy services (outside of Duval County), cremation approvals, and consultations with the Medical Examiner. The change in this category is driven by an expected decrease of $176,908 in combined revenue from District III, District IV, and Cremation Approval, although these are slightly offset by an anticipated increase of $5,000 in revenue from ME Services in FY 26.

EXPENDITURES
Personnel Expenses
This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. Due to delays in the approval of the FY 25 collective bargaining contract legislation, the FY 26 budget includes the impact of the FY 25 and FY 26 wage increases and is driving the net change in this category along with the costs associated with the addition of three full-time positions added as a part of the FY 26 budget process.

Defined Benefit Pension UAAL
This category includes the City's contribution for the general employees defined benefit pension plan unfunded actuarial accrued liability or UAAL. This category has been created for the FY 26 budget document to accurately present personnel expenses by excluding the budget impact of moving the general employees defined benefit UAAL from departmental budgets to a non-departmental activity. In other words, the creation of this category allows for comparative presentation of personnel expenses for FY 26 and FY 27, which would have otherwise shown significant negative variances in FY 26 and then positive variances in FY 27.

Operating Expenses
This category is made of various small expenditures and several large items including $1.1 million in professional and contractual services for medical services, tests, body transport services, and consultants, $200,000 in operating supplies, $195,807 in utility and fuel costs, $192,778 in building maintenance costs, and $189,849 in IT computer system maintenance and security costs. The change in this category is driven by many factors, the most significant of which includes an increase of $100,923 in building maintenance costs associated with the new facility, as well as the movement of $28,657 of travel and training budget to a non-departmental activity with all other executive department travel and training budgets to facilitate additional levels of scrutiny. These changes are largely offset by many smaller changes in other areas within the category.

Capital Outlay
The budgetary authority to properly post costs to capital accounts was removed by City Council as part of the FY 26 budget process. Additional information can be found in the Introduction - Finance Committee and Council Changes section of this document.

City Council Extraordinary Lapse
This category contains this department's portion of $5,868,505, estimated by Council to be 2% of controllable costs, that was removed from operating accounts for various Departments and areas within the General Fund as part of budget hearing #6 on 8/22/25 time stamp 5:41:40. Areas excluded from the City Council Extraordinary Lapse include Courts, Jacksonville Fire and Rescue, Public Defender, State Attorney, Supervisor of Elections and departments reporting to the Sheriff.

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

Military Affairs and Veterans
General Fund Operating Fund

REVENUES AND EXPENDITURES	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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	Change From Prior Year 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)

MILITARY AFFAIRS AND VETERANS
GENERAL FUND OPERATING FUND

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

SERVICE LEVELS
Service levels for this Department are unchanged for fiscal year 2025-2026.

EXPENDITURES
Personnel Expenses
This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. Due to delays in the approval of the FY 25 collective bargaining contract legislation, the FY 26 budget includes the impact of the FY 25 and FY 26 wage increases and is driving the net change in this category.

Defined Benefit Pension UAAL
This category includes the City's contribution for the general employees defined benefit pension plan unfunded actuarial accrued liability or UAAL. This category has been created for the FY 26 budget document to accurately present personnel expenses by excluding the budget impact of moving the general employees defined benefit UAAL from departmental budgets to a non-departmental activity. In other words, the creation of this category allows for comparative presentation of personnel expenses for FY 26 and FY 27, which would have otherwise shown significant negative variances in FY 26 and then positive variances in FY 27.

Operating Expenses
This category consists of various small items for department operations, the net decrease is mostly due to a reduction of $27,884 in ISA – ITD Replacements, and the movement of $11,913 of travel and training budget to a non-departmental activity with all other executive department travel and training budgets to facilitate additional levels of scrutiny.

Capital Outlay
The budgetary authority to properly post costs to capital accounts was removed by City Council as part of the FY 26 budget process. Additional information can be found in the Introduction - Finance Committee and Council Changes section of this document.

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

City Council Extraordinary Lapse
This category contains this department's portion of $5,868,505, estimated by Council to be 2% of controllable costs, that was removed from operating accounts for various Departments and areas within the General Fund as part of budget hearing #6 on 8/22/25 time stamp 5:41:40. Areas excluded from the City Council Extraordinary Lapse include Courts, Jacksonville Fire and Rescue, Public Defender, State Attorney, Supervisor of Elections and departments reporting to the Sheriff.

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

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	Change From Prior Year 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	Change From Prior Year 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)

NEIGHBORHOODS
GENERAL FUND OPERATING FUND

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

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

SERVICE LEVEL CHANGES
3 positions were eliminated, as detailed in the Authorized Position Cap section. Additional funding of $900,000 was provided for Local Stack Funding for Attainable Housing.

REVENUE
Charges for Services
This amount represents revenues from miscellaneous fees and charges.

Fines and Forfeits
This category includes revenue from various civil fines and penalties. The decrease in this category is reflective of activity during FY25.

Miscellaneous Revenue
This category includes miscellaneous sales and charges revenue in the Municipal Code Compliance Division.

EXPENDITURES
Personnel Expenses
This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. Due to delays in the approval of the FY25 collective bargaining contract legislation, the FY26 budget includes the impact of the FY25 and FY26 wage increases and is driving the net change in this category. The increase is offset by decreases in costs related to the elimination of 3 FTEs detailed in the Authorized Position Cap section below.

Defined Benefit Pension UAAL
This category includes the City's contribution for the general employees defined benefit pension plan unfunded actuarial accrued liability or UAAL. This category has been created for the FY26 budget document to accurately present personnel expenses by excluding the budget impact of moving the general employees defined benefit UAAL from departmental budgets to a non-departmental activity. In other words, the creation of this category allows for comparative presentation of personnel expenses for FY26 and FY27, which would have otherwise shown significant negative variances in FY26 and then positive variances in FY27.

Operating Expenses
This category includes various expenditures, the largest of which are $664,837 in OGC legal charges, $612,916 in building cost allocation, $585,418 in IT computer system maintenance and security costs, $492,909 in combined ISA fleet costs, and $248,725 in contractual services. The change in this category is primarily driven by decreases of $185,082 in mailroom charges, $138,084 in contractual services, and $116,005 in IT computer system maintenance and security costs.

Grants, Aids, & Contributions
This category includes $400,000 to Local Initiatives Support Corporation (LISC) for management and oversight of CDC Organization Development Grants, as well as additional funding of $900,000 for Local Stack Funding for Attainable Housing.

City Council Extraordinary Lapse
This category contains this department's portion of $5,868,505, estimated by Council to be 2% of controllable costs, that was removed from operating accounts for various Departments and areas within the General Fund as part of budget hearing #6 on 8/22/25 time stamp 5:41:40. Areas excluded from the City Council Extraordinary Lapse include Courts, Jacksonville Fire and Rescue, Public Defender, State Attorney, Supervisor of Elections and departments reporting to the Sheriff.

AUTHORIZED POSITION CAP
Overall, the authorized position cap has been reduced by three (3) positions. One (1) Code Compliance Officer Senior position was transferred and re-classed from the Planning and Development Department during FY25. One (1) Mosquito Control Pilot position, one (1) Mosquito Contral Aviation Supervisor position, and one (1) A&P Mechanic Inspector position were eliminated during the FY 26 budget process due to the outsourcing of the mosquito control aviation program. One (1) vacant Administrative Aide position was eliminated as part of the FY 26 budget process. Part-time hours are unchanged.

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	Change From Prior Year 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	Change From Prior Year 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 ADMINISTRATIVE SERVICES
GENERAL FUND OPERATING FUND

BACKGROUND
Ordinance 2024-0175-E and Ordinance 2025-0030-E have re-organized departmental structures. The Office of Administrative Services includes Animal Care & Protective Services, Environmental Quality, Office of Administrative Services – Admin, Procurement, Solid Waste, and Fleet Management, which is not part of the General Fund Operating Fund. Within the Office of Administrative Services – Admin, activities include Office of The Ombudsman, 630-CITY (Call Center), and the Office of Administrative Services – Financial and Administration.

The amounts shown in the report reflect the reorganization to accurately represent changes within the updated departmental structure.

SERVICE LEVELS
Additional positions and related costs were added for FY26, as detailed in the Authorized Position Cap section below.

REVENUE
Charges for Services
This category includes various revenues including siltation inspection fees, well permit fees, and animal licenses and permits revenue. The net decrease is mainly driven by a decrease of $320,093 in Animal Licenses & Permits, which is due to the outsourcing of the permit fee collection service during FY25, and the service is paid out of the revenue account.

Fines and Forfeits
This category includes revenue from various civil fines and penalties. The decrease in this category is reflective of activity experienced in FY25.

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

EXPENDITURES
Personnel Expenses
This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. Due to delays in the approval of the FY25 collective bargaining contract legislation, the FY26 budget includes the impact of the FY25 and FY26 wage increases and is driving the net change in this category, along with costs associated with the additional positions as detailed in the Authorized Position Cap Section below.

Defined Benefit Pension UAAL
This category includes the City's contribution for the general employees defined benefit pension plan unfunded actuarial accrued liability or UAAL. This category has been created for the FY26 budget document to accurately present personnel expenses by excluding the budget impact of moving the general employees defined benefit UAAL from departmental budgets to a non-departmental activity. In other words, the creation of this category allows for comparative presentation of personnel expenses for FY26 and FY27, which would have otherwise shown significant negative variances in FY26 and then positive variances in FY27.

Operating Expenses
This category includes various expenditures, the largest of which are $885,865 in computer systems maintenance and security costs, $857,661 in combined allocated building costs, $499,901 in combined fleet vehicle costs, $291,838 in OGC legal charges, $272,900 in contractual services, and $215,110 in allocated utility costs. The net decrease is mainly due to decreases of $455,932 in computer systems maintenance and security costs, $72,866 in ITD replacements, and $58,327 in allocated building maintenance costs.

Capital Outlay
The budgetary authority to properly post costs to capital accounts was removed by City Council as part of the FY26 budget process. Additional information can be found in the Introduction - Finance Committee and Council Changes section of this document.

City Council Extraordinary Lapse
This category contains this department's portion of $5,868,505, estimated by Council to be 2% of controllable costs, that was removed from operating accounts for various Departments and areas within the General Fund as part of budget hearing #6 on 8/22/25 time stamp 5:41:40. Areas excluded from the City Council Extraordinary Lapse include Courts, Jacksonville Fire and Rescue, Public Defender, State Attorney, Supervisor of Elections and departments reporting to the Sheriff.

AUTHORIZED POSITION CAP
Overall, the authorized position cap was increased by seven (7) FTE positions. Part-time hours decreased by 7,800 hours.

Pursuant to Ordinance 2025-0068-E, the Animal Care Division eliminated 7,800 part-time hours and added three (3) positions during FY25. During the FY26 budget process, three (3) positions were moved from the Environmental Quality Division to Public Works. One (1) vacant Veterinary Technician position and one (1) vacant Environmental Quality Technician position were eliminated as part of the budget process. Nine (9) Animal Placement Supervisor positions were added to the Animal Care and Protective Services division during the Finance Committee meeting on 8/22/2025.

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	Change From Prior Year 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	Change From Prior Year 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 ECONOMIC DEVELOPMENT
GENERAL FUND OPERATING FUND

BACKGROUND
The Office of Economic Development (OED) serves as the economic development agency for the City of Jacksonville, implementing policies that result in sustainable job growth, promoting fair and equitable opportunities to all vendors participating in the Jacksonville Small and Emerging Business (JSEB) program, raising personal incomes and creating a broader tax base for the community. The OED also oversees the administration of local and state incentives, redevelopment at the Cecil Commerce Center (FD 11312), and provides staff support to the two community redevelopment areas, or CRAs, outside of the downtown core. The community redevelopment areas include the King Soutel Crossing CRA Trust (FD 10805) and the Arlington CRA Trust (FD 10806).

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

REVENUE
Transfer from Component Units
This category includes annual compensation from JEA for the Interlocal Agreement for the JSEB Program.

EXPENDITURES
Personnel Expenses
This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. Due to delays in the approval of the FY 25 collective bargaining contract legislation, the FY 26 budget includes the impact of the FY 25 and FY 26 wage increases and is driving the net change in this category.

Defined Benefit Pension UAAL
This category includes the City's contribution for the general employees defined benefit pension plan unfunded actuarial accrued liability or UAAL. This category has been created for the FY 26 budget document to accurately present personnel expenses by excluding the budget impact of moving the general employees defined benefit UAAL from departmental budgets to a non-departmental activity. In other words, the creation of this category allows for comparative presentation of personnel expenses for FY 26 and FY 27, which would have otherwise shown significant negative variances in FY 26 and then positive variances in FY 27.

Operating Expenses
This category is made of various small items and several larger items including $641,940 in professional services, $166,645 for facility costs, $135,934 in legal charges from the Office of General Counsel, $108,131 in IT computer system maintenance and security allocation, as well as a negative budget expense line of $561,988 for allocated administrative costs to the Cecil Commerce Center fund and the two community redevelopment areas for which the department provides oversight and staff support.

Capital Outlay
The budgetary authority to properly post costs to capital accounts was removed by City Council as part of the FY 26 budget process. Additional information can be found in the Introduction - Finance Committee and Council Changes section of this document.

Grants, Aids & Contributions
This category contains the contribution from the City to the University of North Florida's Small Business Development Center.

City Council Extraordinary Lapse

This category contains this department's portion of $5,868,505, estimated by Council to be 2% of controllable costs, that was removed from operating accounts for various Departments and areas within the General Fund as part of budget hearing #6 on 8/22/25 time stamp 5:41:40. Areas excluded from the City Council Extraordinary Lapse include Courts, Jacksonville Fire and Rescue, Public Defender, State Attorney, Supervisor of Elections and departments reporting to the Sheriff.

AUTHORIZED POSITION CAP

The authorized position cap was reduced by one (1) FTE position. Part-time hours increased by 208 hours.

During FY 25, an additional 208 part-time hours were added for the Equal Business Opportunity Office for business needs, which are reflected in the FY 26 budget. One (1) Business Compliance Officer position was frozen in FY 25 to offset special pay increases. This vacant position was eliminated as part of the FY 26 budget process.

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	Change From Prior Year 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	Change From Prior Year 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 ETHICS
GENERAL FUND OPERATING FUND

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

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

REVENUE
Transfers From Component Units
This category houses contributions from various Independent Agencies which include JEA, JAA, JPA, JTA, JHA and PFPF.

EXPENDITURES
Personnel Expenses
This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. Due to delays in the approval of the FY 25 collective bargaining contract legislation, the FY 26 budget includes the impact of the FY 25 and FY 26 wage increases and is offset by a reduction of $36,403 in part-time salaries.

Defined Benefit Pension UAAL
This category includes the City's contribution for the general employees defined benefit pension plan unfunded actuarial accrued liability or UAAL. This category has been created for the FY 26 budget document to accurately present personnel expenses by excluding the budget impact of moving the general employees defined benefit UAAL from departmental budgets to a non-departmental activity. In other words, the creation of this category allows for comparative presentation of personnel expenses for FY 26 and FY 27, which would have otherwise shown significant negative variances in FY 26 and then positive variances in FY 27.

Operating Expenses
This category is made of various small items, the largest of which include $27,171 in building allocation costs for their space in the St. James Building, $10,915 in OGC legal costs, and $9,008 in computer system maintenance and security costs.

Capital Outlay
The budgetary authority to properly post costs to capital accounts was removed by City Council as part of the FY 26 budget process. Additional information can be found in the Introduction - Finance Committee and Council Changes section of this document.

City Council Extraordinary Lapse
This category contains this department's portion of $5,868,505, estimated by Council to be 2% of controllable costs, that was removed from operating accounts for various Departments and areas within the General Fund as part of budget hearing #6 on 8/22/25 time stamp 5:41:40. Areas excluded from the City Council Extraordinary Lapse include Courts, Jacksonville Fire and Rescue, Public Defender, State Attorney, Supervisor of Elections and departments reporting to the Sheriff.

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

Office of General Counsel-Center
General Fund Operating Fund

REVENUES AND EXPENDITURES	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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 FY 2024-2025	Approved FY 2025-2026	Change
Full Time Positions	1	1	0
Part Time Hours	240	240	0

EXPENDITURES BY DIVISION	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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 GENERAL COUNSEL
GENERAL FUND OPERATING FUND

BACKGROUND
The General Fund Operating portion of the Office of General Counsel consists of operations funding for the Duval Legislative Delegation, as well as annual funding set aside for judgments, claims, and losses.

SERVICE LEVELS
Service levels for this area are unchanged for fiscal year 2025-2026.

EXPENDITURES
Personnel Expenses
This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. Due to delays in the approval of the FY 25 collective bargaining contract legislation, the FY 26 budget includes the impact of the FY 25 and FY 26 wage increases, this increase is offset by decrease in employer provided benefits based on current employees' plan selections.

Operating Expenses
This category includes various small expenditures for the operation of the Duval Legislative Delegation as well as $100,000 for judgements, claims, and losses. The changes in this category are almost driven by the decreases of $1,251 in the mailroom charge and $305 in the IT computer system maintenance and security allocation.

Capital Outlay
The budgetary authority to properly post costs to capital accounts was removed by City Council as part of the FY 26 budget process. Additional information can be found in the Introduction - Finance Committee and Council Changes section of this document.

City Council Extraordinary Lapse
This category contains this department's portion of $5,868,505, estimated by Council to be 2% of controllable costs, that was removed from operating accounts for various Departments and areas within the General Fund as part of budget hearing #6 on 8/22/25 time stamp 5:41:40. Areas excluded from the City Council Extraordinary Lapse include Courts, Jacksonville Fire and Rescue, Public Defender, State Attorney, Supervisor of Elections and departments reporting to the Sheriff.

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

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	Change From Prior Year 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	Change From Prior Year 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 SPORTS AND ENTERTAINMENT
GENERAL FUND OPERATING FUND

BACKGROUND
Ordinance 2025-0030-E has re-organized departmental structures, transferring The Sports and Entertainment Office from the Department of Parks and Recreation to its own department. The amounts shown in the report reflect the reorganization to accurately represent changes within the updated departmental structure. The Sports and Entertainment Office consist of two divisions: Administration and Special Events. The General Fund houses the Administration division.

SERVICE LEVEL CHANGES
An Administrative Specialist position was added to the department.

EXPENDITURES
Personnel Expenses
This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. Due to delays in the approval of the FY 25 collective bargaining contract legislation, the FY 26 budget includes the impact of the FY 25 and FY 26 wage increases and is driving the net change in this category along with costs related to the additional Administrative Specialist position.

Operating Expenses
This category includes various expenditures, the largest of which include $233,336 in Event Contribution and $137,603 in allocated building cost. The net decrease in this category is mainly being driven by the $223,664 decrease in event contribution, as well as the movement of $6,450 of travel and training budget to a non-departmental activity with all other executive department travel and training budgets to facilitate additional levels of scrutiny.

City Council Extraordinary Lapse
This category contains this department's portion of $5,868,505, estimated by Council to be 2% of controllable costs, that was removed from operating accounts for various Departments and areas within the General Fund as part of budget hearing #6 on 8/22/25 time stamp 5:41:40. Areas excluded from the City Council Extraordinary Lapse include Courts, Jacksonville Fire and Rescue, Public Defender, State Attorney, Supervisor of Elections and departments reporting to the Sheriff.

AUTHORIZED POSITION CAP
The authorized position cap has increased by one position. The part-time hours are unchanged from the prior year.

Office of State's Attorney
General Fund Operating Fund

REVENUES AND EXPENDITURES	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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 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	Change From Prior Year 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 STATE'S ATTORNEY
GENERAL FUND OPERATING FUND

BACKGROUND
The State Attorney Office is an agency of the State of Florida. Chapter 29.008 of the Florida Statutes requires the City of Jacksonville to provide the State Attorney with office space, utility, maintenance, security, and communication services as may be necessary for the proper and efficient functioning of their offices.

EXPENDITURES
Operating Expenses
This category includes various small expenditures and several large items including $2.13 million in facility costs and $681,957 in communication, network and cyber security costs. The change in this category is driven by a $122,077 decrease in communication, network and cyber security costs which is somewhat offset by a $49,488 increase in the facility costs.

Capital Outlay
The budgetary authority to properly post costs to capital accounts was removed by City Council as part of the FY 26 budget process. Additional information can be found in the Introduction - Finance Committee and Council Changes section of this document.

AUTHORIZED POSITION CAP
There are no City positions or part-time hours for this state agency.

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	Change From Prior Year 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	Change From Prior Year 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)

OFFICE OF THE INSPECTOR GENERAL
GENERAL FUND OPERATING FUND

BACKGROUND
Ordinance 2014-519-E created an independent Office of Inspector General, which provides increased accountability, integrity, and oversight of the executive and legislative branches of the City of Jacksonville, to assist in promoting economy and efficiency, improving agency operations, and deterring and identifying waste, fraud, and abuse. Ordinance 2014-747-E expanded the authority of this office to include the City Constitutional Offices and Independent Authorities (Jacksonville Aviation Authority (JAA), Jacksonville Electric Authority (JEA), Jacksonville Housing Authority (JHA), Jacksonville Port Authority (JPA), Jacksonville Transit Authority (JTA), and Police and Fire Pension Fund (PFPF).

SERVICE LEVELS
Service levels for this Department are unchanged for fiscal year 2025-2026.

REVENUE
Transfers From Component Units
This category contains the revenue received from the Independent Authorities pursuant to an interlocal agreement.

EXPENDITURES
Personnel Expenses
This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. Due to delays in the approval of the FY 25 collective bargaining contract legislation, the FY 26 budget includes the impact of the FY 25 and FY 26 wage increases and is driving the net change in this category.

Defined Benefit Pension UAAL
This category includes the City's contribution for the general employees defined benefit pension plan unfunded actuarial accrued liability or UAAL. This category has been created for the FY 26 budget document to accurately present personnel expenses by excluding the budget impact of moving the general employees defined benefit UAAL from departmental budgets to a non-departmental activity. In other words, the creation of this category allows for comparative presentation of personnel expenses for FY 26 and FY 27, which would have otherwise shown significant negative variances in FY 26 and then positive variances in FY 27.

Operating Expenses
This category consists of various small items, the change in this category is primarily driven by decreases of $27,404 in OGC legal charges, $7,300 in hardware and software maintenance and license due to removal of data analytics software, and $7,111 in computer systems maintenance and security costs.

Capital Outlay
The budgetary authority to properly post costs to capital accounts was removed by City Council as part of the FY 26 budget process. Additional information can be found in the Introduction - Finance Committee and Council Changes section of this document.

City Council Extraordinary Lapse
This category contains this department's portion of $5,868,505, estimated by Council to be 2% of controllable costs, that was removed from operating accounts for various Departments and areas within the General Fund as part of budget hearing #6 on 8/22/25 time stamp 5:41:40. Areas excluded from the City Council Extraordinary Lapse include Courts, Jacksonville Fire and Rescue, Public Defender, State Attorney, Supervisor of Elections and departments reporting to the Sheriff.

AUTHORIZED POSITION CAP
The authorized position cap is unchanged from the prior year.

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	Change From Prior Year 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	Change From Prior Year 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)

PARKS, RECREATION AND COMMUNITY SERVICES
GENERAL FUND OPERATING FUND

BACKGROUND

The Parks, Recreation and Community Services Department consists of the Office of the Director and six other Divisions: Senior Services, Social Services, Recreation and Community Programming, Disabled Services, Natural and Marine Resources and Sports and Entertainment. The Department is dedicated to ensuring high quality programs and facilities that will fuel public-private partnerships, champion cultural diversity, inspire well-being, encourage environmental participation, education and create a sense of community for residents in Duval County. It is also responsible for human and social services to the City of Jacksonville, city parks, pools, preserves, marinas, waterfront facilities, and programs targeted specifically towards seniors, victims of crime and the disabled.

SERVICE LEVELS

Additional funding of $1.54 million was provided to Senior Services to address food insecurity amongst elders in the community. Additional funding of $500,000 was provided for repairs and maintenance at various parks, community and senior centers. Additional funding of $178,507 was provided for operating costs associated with Riverfront Plaza, which is expected to open for service during FY 26. Additional 1,717 part-time hours were added as part of the budget process.

REVENUE

Charges for Services

This category includes revenue for summer camp programming, organized event charges, tennis lessons and docking fees. The change in this category is mostly driven by an increase of $35,000 in expected Summer Camp revenue in FY 26, although this is somewhat offset by smaller decreases in other revenues, including a decrease of $12,000 in expected tennis lesson revenue.

Miscellaneous Revenue

This category includes revenue for overtime reimbursement charges, rental of city facilities, and other miscellaneous revenue.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. Due to delays in the approval of the FY 25 collective bargaining contract legislation, the FY 26 budget includes the impact of the FY 25 and FY 26 wage increases and is driving the net change in this category along with the costs related to the additional part-time hours as detailed in the Authorized Position Cap section below.

Defined Benefit Pension UAAL

This category includes the City’s contribution for the general employees defined benefit pension plan unfunded actuarial accrued liability or UAAL. This category has been created for the FY 26 budget document to accurately present personnel expenses by excluding the budget impact of moving the general employees defined benefit UAAL from departmental budgets to a non-departmental activity. In other words, the creation of this category allows for comparative presentation of personnel expenses for FY 26 and FY 27, which would have otherwise shown significant negative variances in FY 26 and then positive variances in FY 27.

Operating Expenses

This category is comprised of a variety of diverse expenses. Roughly $11.46 million is allocated to professional and contractual services for programs including: adult residential / transitional housing, in-patient / out-patient substance abuse education, intervention and treatment, indigent burial, homeless outreach and services, mental health and vocational services, the sexual assault response center, senior food insecurity, funding for the cooperative extension agreement with the University of Florida, janitorial cleaning services at city parks and community/senior centers, park field maintenance, security and guard services, the operations and maintenance of the Brentwood Golf Course, and human trafficking funding as related to Ordinance 2020-152-A. Roughly $10.59 million is allocated to internal service charges, of which $6.89 million is for facility operation and maintenance (including guard service and utilities), $2.26 million is for fleet services charges, and $1.24 million is for combined computer system maintenance and security costs and ITD equipment replacement costs. The remaining $10.19 million in funding includes several items, the largest of which are repairs and maintenance including of repairs to buildings and equipment as well as supplies of $1.97 million, rent and mortgage subsidy programs of $1.35 million, insurance costs of $1.35 million, Baker Act inquiries of $1.23 million, and chemicals for city pools of $891,192. The change in this category is almost entirely driven by the addition of $1.54 million in funding for professional services to provide services to alleviate food insecurity, as well as the addition of $500,000 in funding for repairs and maintenance, although these were somewhat offset by smaller reductions in other areas within the category, including $380,794 in combined computer system maintenance and security costs and ITD equipment replacement costs, $361,878 in combined facility operation and maintenance costs, as well as the movement of $7,038 of travel and training budget to a non-departmental activity with all other executive department travel and training budgets to facilitate additional levels of scrutiny.

Capital Outlay

The budgetary authority to properly post costs to capital accounts was removed by City Council as part of the FY 26 budget process. Additional information can be found in the Introduction - Finance Committee and Council Changes section of this document.

Grants, Aids and Contributions

This category houses the City's match for the Jacksonville Senior Service Program grant listed on ordinance 2025-504-E Schedule B1b.

Other Uses

This category houses the funding for contractual services provided for James Weldon Johnson Park maintenance and programming within the general fund. Due to a Council conflict, this funding was placed in a contingency and appropriated separately as part of ordinance 2025-512-E.

City Council Extraordinary Lapse

This category contains this department's portion of $5,868,505, estimated by Council to be 2% of controllable costs, that was removed from operating accounts for various Departments and areas within the General Fund as part of budget hearing #6 on 8/22/25 time stamp 5:41:40. Areas excluded from the City Council Extraordinary Lapse include Courts, Jacksonville Fire and Rescue, Public Defender, State Attorney, Supervisor of Elections and departments reporting to the Sheriff.

AUTHORIZED POSITION CAP

One (1) position was moved to the Public Library during FY 25 and one (1) vacant position was eliminated as part of the budget process. Part-time hours were increased by 1,664 hours for Riverfront Plaza operations and 53 hours for Senior Services as part of the budget process.

EXPENDITURES BY DIVISION

Because this Department has such a wide array of different programs and services, a Divisional summary is included. Information on the function of each Division can be found in the Introduction Section of this document.

Disabled Services:

Of the total budget, $602,865 is in personnel expenses to fund the seven full-time positions and 3,750 part-time hours within this division.

Natural and Marine Resources:

Of the total budget, $1.47 million is budgeted in personnel expenses to fund the seventeen full-time positions and 2,924 part-time hours within this division. The largest budget items in operating expenses include $281,046 for repairs and maintenance (including supplies), $120,000 for the water taxi contract, $95,000 for educational programming and operational costs at Tree Hill Nature Center (Ord 2006-453-E), and $78,753 for other professional services.

Office of the Director:

Of the total budget, $1.29 million is in personnel expenses to fund the twelve full-time positions and 12,309 part-time hours within this division. The largest budget items in operating expenses include $585,158 in professional services for the UF Cooperative Extension Office (of which the City funds 40%), $480,273 in facility, security, and utility costs, and $471,367 for general liability / miscellaneous insurance costs.

Recreation and Community Programming:

Of the total budget, $16.26 million is in personnel expenses to fund the 172 full-time positions and 258,944 part-time hours within this division. The operating expenses in this division are for programming and costs at the City's parks and community centers, which includes $5.31 million in facility cost allocations including maintenance, utilities, and guard service, $2.6 million in professional and contractual services, $2.11 million in fleet vehicle cost allocations, $1.67 million in repair and maintenance costs including supplies, $627,537 for insurance costs, and $891,192 in chemicals for City pools. The budget also includes $600,000 for James Weldon Johnson Park operations in a contingency account for separate appropriation due to a Council conflict.

Senior Services:

Of the total budget, $2 million is for personnel expenses to fund the twenty-six positions and 26,080 part-time hours within this division. The operating expenses in this division are for programing and costs at the City's senior centers. The largest budget items in operating expenses include $1.7 million for meal delivery services to home bound seniors, $872,093 in facility costs including utilities and guard service, and $288,207 in combined computer system maintenance and security charges and ITD equipment replacement costs. This division also houses the City's match of $3,086,580 for the Jacksonville Senior Service Program as seen in Grants, Aids and Contributions.

Social Services:

Of the total budget, $1.49 million is budgeted in personnel expenses to fund the nineteen full-time positions and 2,600 part-time hours within this division. The largest budget items in operating expenses include $6.11 million in professional and contractual services for various service providers, $1.79 million in welfare and victim assistance, and $1.22 million for Baker's Act inquiries.

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	Change From Prior Year 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	Change From Prior Year 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)

PATROL AND ENFORCEMENT
GENERAL FUND OPERATING FUND

BACKGROUND
The Jacksonville Sheriff's Office Department of Patrol and Enforcement provides the first-response emergency police services throughout the jurisdiction. Officers conduct follow-up field investigations, staff six substations, and provide specialized law enforcement services to citizens focusing on problem solving. In addition, these officers perform traffic control, crime prevention, special security services and community outreach. Community outreach efforts focus on crime prevention training to businesses, civic organizations, schools, youth, and neighborhood watch groups.

SERVICE LEVELS
The authorized position cap decreased by thirty-two (32) positions, which were reallocated to other departments within JSO during FY25 for operating needs. Additionally, 2,080 part-time hours were added for FY 26 to address operating needs. Additional funding of $189,582 was added for the Homeward Bound program during the FY26 Finance Committee budget hearings.

REVENUES
Charges for Services
This category includes a variety of different revenues, the largest of which are ASM Global overtime reimbursement of $7.37 million, off duty reimbursement of $1.19 million, civil income individual revenue of $1.13 million, reimbursement from independent agencies of $389,326, take home vehicle reimbursement of $360,293, charges for the Mayor's Security of $331,445, and wrecker application fees of $203,322. The change in this category is almost entirely driven by an increase of $2.5 million in ASM Global overtime reimbursements.

Miscellaneous Revenue
This category houses overtime reimbursement from Duval County School Board for police officers assigned to schools under the School Guardian Program which is associated with the Marjory Stoneman Douglas High School Public Safety Act.

EXPENDITURES
Personnel Expenses
This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. Due to delays in the approval of the FY 25 collective bargaining contract legislation, the FY 26 budget includes the impact of the FY 25 and FY 26 wage increases and is driving the net change in this category.

Defined Benefit Pension UAAL
This category includes the City's contribution for the general employees defined benefit pension plan unfunded actuarial accrued liability or UAAL. This category has been created for the FY 26 budget document to accurately present personnel expenses by excluding the budget impact of moving the general employees defined benefit UAAL from departmental budgets to a non-departmental activity. In other words, the creation of this category allows for comparative presentation of personnel expenses for FY 26 and FY 27, which would have otherwise shown significant negative variances in FY 26 and then positive variances in FY 27.

Operating Expenses
This category includes a variety of expenditures, the largest of which are $23.81 million in combined fleet vehicle costs, $1.91 million in general liability insurance costs, $1.24 million in repairs and maintenance (including supplies), and $671,594 in other operating supplies. The net change in this category is mainly driven by combined increases of $2.12 million in fleet vehicle costs, although these are somewhat offset by a decrease of $979,308 in general liability insurance costs.

AUTHORIZED POSITION CAP

The authorized position cap decreased by thirty-two (32) positions, which were reallocated to other departments within JSO during FY25 for operating needs. Additionally, 2,080 part-time hours were added for FY 26 to address operating needs.

Personnel & Professional Standards
General Fund Operating Fund

REVENUES AND EXPENDITURES	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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	Change From Prior Year 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

PERSONNEL AND PROFESSIONAL STANDARDS
GENERAL FUND OPERATING FUND

BACKGROUND
The Jacksonville Sheriff's Office Department of Personnel and Professional Standards provides human resource planning, recruitment, training, records and standards for police, corrections, and civilian personnel. Works to attract and retain high caliber employees for service to the community. Focuses on employee development to ensure a workforce of qualified, capable, and highly skilled individuals.

SERVICE LEVELS
The authorized position cap increased by 19 positions: 15 positions were re-allocated from other departments within JSO during FY25 for operating needs, and 4 positions were added during the FY26 budget process.

REVENUES
Charges for Services
This category houses Criminal Justice Education revenue pursuant to Florida Statue 318.18.

Miscellaneous Revenue
This category houses small miscellaneous revenue items, the largest of which is $153,106 for Florida Junior College Instructor's fees.

EXPENDITURES
Personnel Expenses
This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. Due to delays in the approval of the FY 25 collective bargaining contract legislation, the FY 26 budget includes the impact of the FY 25 and FY 26 wage increases and is driving the net change in this category along with the costs related to the additional positions as detailed in the Authorized Position Cap section below.

Defined Benefit Pension UAAL
This category includes the City's contribution for the general employees defined benefit pension plan unfunded actuarial accrued liability or UAAL. This category has been created for the FY 26 budget document to accurately present personnel expenses by excluding the budget impact of moving the general employees defined benefit UAAL from departmental budgets to a non-departmental activity. In other words, the creation of this category allows for comparative presentation of personnel expenses for FY 26 and FY 27, which would have otherwise shown significant negative variances in FY 26 and then positive variances in FY 27.

Operating Expenses
This category includes a variety of expenditures, the largest of which are $2.01 million in computer systems maintenance and security costs, $1.82 million in hardware-software maintenance and licensing costs for the Axon body camera system / equipment, $1.77 million in general liability insurance costs, $1.43 million in professional and contractual services for psychological testing contract for new hires, $1.31 million in employee travel and training, and $1.04 million in clothing, uniforms and safety equipment. The net change in this category is mainly driven by increases of $1.47 million in computer systems maintenance and security costs and $864,576 in general liability insurance costs.

AUTHORIZED POSITION CAP
The authorized position cap increased by 19 positions: 15 positions were re-allocated from other departments within JSO during FY25 for operating needs, and 4 positions were added during the FY26 budget process. Part-time hours remain unchanged.

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	Change From Prior Year 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	Change From Prior Year 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

PLANNING AND DEVELOPMENT
GENERAL FUND OPERATING FUND

BACKGROUND

The Planning and Development department manages existing and future development within the City of Jacksonville. Matters pertaining to zoning, the comprehensive plan, concurrency, land use, various trades inspections, and building codes fall within the purview of this department. The General Fund Operating portion of the Planning and Development Department consists of the Office of the Director, Community Planning and Development Division, Current Planning Division, and Transportation Planning Division. The Resiliency Office, which was created to provide strategic oversight and management of the City's comprehensive resiliency plan, resides within the Office of Director.

SERVICE LEVELS

Ordinance 2025-030-E has re-organized departmental structures, transferring the Building Inspection fund 15111 and Development Services divisions within fund 10101 from the Planning and Development Department to the Public Works Department. The amounts shown in the report reflect the reorganization to accurately represent changes within the updated departmental structure. Additional funding of $100,000 was provided for FY 26 to complete a sidewalk inventory study.

REVENUE

Charges for Services

This category includes fees received for zoning exceptions, rezoning, and amendments to the comprehensive plan. The change in this category is due to an anticipated increase of $50,000 in comprehensive amendment fees in FY 26.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. Due to delays in the approval of the FY 25 collective bargaining contract legislation, the FY 26 budget includes the impact of the FY 25 and FY 26 wage increases and is driving the net change in this category along with the slight reduction in costs associated with the movement of one position out of this department as detailed in the Authorized Position Cap section.

Defined Benefit Pension UAAL

This category includes the City's contribution for the general employees defined benefit pension plan unfunded actuarial accrued liability or UAAL. This category has been created for the FY 26 budget document to accurately present personnel expenses by excluding the budget impact of moving the general employees defined benefit UAAL from departmental budgets to a non-departmental activity. In other words, the creation of this category allows for comparative presentation of personnel expenses for FY 26 and FY 27, which would have otherwise shown significant negative variances in FY 26 and then positive variances in FY 27.

Operating Expenses

This category includes various small expenditures and several large items including $517,300 in professional services, $319,798 in legal costs, $204,982 in combined computer system maintenance and security costs and ITD replacement costs, and a $226,235 supervision allocation that represents the administrative costs that are being allocated to each division within Planning and Development across different funds. The change in this category is mostly driven by a $590,491 reduction in the negative supervision allocation budget (which shows as a positive budgetary change), as well as the addition of $100,000 in funding provided for FY 26 to complete a sidewalk inventory study. These were slightly offset by smaller changes in other areas within the category, including the movement of $35,606 of travel and training budget to a non-departmental activity with all other executive department travel and training budgets to facilitate additional levels of scrutiny.

Capital Outlay

The budgetary authority to properly post costs to capital accounts was removed by City Council as part of the FY 26 budget process. Additional information can be found in the Introduction - Finance Committee and Council Changes section of this document.

City Council Extraordinary Lapse

This category contains this department's portion of $5,868,505, estimated by Council to be 2% of controllable costs, that was removed from operating accounts for various Departments and areas within the General Fund as part of budget hearing #6 on 8/22/25 time stamp 5:41:40. Areas excluded from the City Council Extraordinary Lapse include Courts, Jacksonville Fire and Rescue, Public Defender, State Attorney, Supervisor of Elections and departments reporting to the Sheriff.

AUTHORIZED POSITION CAP

One (1) Historical Preservation Code Inspector position was moved from Community Planning into the Neighborhoods Department during FY 25. Part-time hours remain unchanged.

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	Change From Prior Year 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	Change From Prior Year 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

POLICE SERVICES
GENERAL FUND OPERATING FUND

BACKGROUND
The Jacksonville Sheriff's Office Department of Police Services provides a wide variety of law enforcement support functions for the agency, including budget development, financial management, communication systems, property and evidence management, supply inventory management, contract services, records and identification services, fleet maintenance, courthouse security, facilities management, and service of process and execution of writs.

SERVICE LEVELS
Eight (8) positions were reallocated from other departments within JSO, and one (1) new Information Tech Analyst NE position was added during the budget process for operational needs. One-time funding of $225,000 was added for relocation costs to the Florida Blue facility. Additionally, $1.65 million was included in the IT 5-year plan for network/computer equipment.

REVENUES
Charges for Services
This category includes a variety of different revenues, the largest of which are $2.14 million in reimbursement for call taker salaries from the 9-1-1 Emergency User Fee (SF 10701), $632,600 in fines and estreatures, $336,700 in police reports revenue, $248,644 in property room fund revenue, and $92,200 in alarm permit fees revenue. The net change in this category is driven by several factors, the largest of which is an increase of $230,586 in the reimbursement for call taker salaries from the 9-1-1 Emergency User Fee (SF 10701). However, this was largely offset by decreases of $90,400 in sheriffs' fines and entreasures, $52,427 in property room fund revenue, and $37,600 in alarm permit fees.

Fines and Forfeits
This category houses alarm citations revenue.

Miscellaneous Revenue
This category includes revenue from miscellaneous sales and charges.

EXPENDITURES
Personnel Expenses
This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. Due to delays in the approval of the FY 25 collective bargaining contract legislation, the FY 26 budget includes the impact of the FY 25 and FY 26 wage increases and is driving the net change in this category along with the costs related to the additional positions as detailed in the Authorized Position Cap section below.

Defined Benefit Pension UAAL
This category includes the City's contribution for the general employees defined benefit pension plan unfunded actuarial accrued liability or UAAL. This category has been created for the FY 26 budget document to accurately present personnel expenses by excluding the budget impact of moving the general employees defined benefit UAAL from departmental budgets to a non-departmental activity. In other words, the creation of this category allows for comparative presentation of personnel expenses for FY 26 and FY 27, which would have otherwise shown significant negative variances in FY 26 and then positive variances in FY 27.

Operating Expenses

This category is comprised of a variety of expenditures, the largest of which are $8.62 million in hardware-software maintenance and licenses, $4.39 million in clothing, uniforms and safety equipment, $2.62 million in IT radio communication allocations costs, $1.97 in land and building rental costs, $1.70 million in lease purchase – equipment contracts cost, $1.65 million in ITD capital equipment replacements, $1.19 million in wireless communications, $1.18 million in other operating supplies, $845,546 in utilities allocation costs, $619,300 in repairs and maintenance costs, $612,862 in city wide building maintenance costs, $579,440 in computer system maintenance and security costs, and $498,530 in miscellaneous insurance costs. The net change in this category is mainly driven by increases of $1.73 million in building rental costs, $957,168 in hardware-software maintenance and licenses, $448,339 in ITD capital equipment replacements, $383,741 in allocated utility costs, and $256,885 in lease purchase – equipment contracts cost.

AUTHORIZED POSITION CAP

The overall cap increased by 9 positions: Eight (8) positions were reallocated from other departments within JSO, and one (1) new Information Tech Analyst NE position was added during the budget process for operational needs. Part-time hours remain unchanged.

Public Defender's
General Fund Operating Fund

REVENUES AND EXPENDITURES	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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 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	Change From Prior Year 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 DEFENDER'S
GENERAL FUND OPERATING FUND

BACKGROUND
The Public Defender is an agency of the State of Florida. Chapter 29.008 of the Florida Statutes requires that the Public Defender be provided with office space, utilities, maintenance, security, transportation, and communication services as may be necessary for the proper and efficient functioning of their offices.

EXPENDITURES
Operating Expenses

This category includes various small expenditures and several large items including $1.09 million in facility costs and $349,481 in communication, network and cyber security costs. The change in this category is driven by a $970,105 decrease in the facility costs and $64,356 decrease in communication, network and cyber security costs.

Capital Outlay

The budgetary authority to properly post costs to capital accounts was removed by City Council as part of the FY 26 budget process. Additional information can be found in the Introduction - Finance Committee and Council Changes section of this document.

AUTHORIZED POSITION CAP
There are no City positions or part-time hours for this state agency.

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	Change From Prior Year 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	Change From Prior Year 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 LIBRARY
GENERAL FUND OPERATING FUND

BACKGROUND
The Jacksonville Public Library system consists of the main library in Downtown, twenty regional, community, and neighborhood branch libraries as well as one virtual branch. The system services the needs of Duval County, as well as neighboring areas of Baker, Clay, Nassau, and St. Johns Counties.

SERVICE LEVELS
Funding of $250,000 to provide additional library materials was added for FY 26.

REVENUE
Charges for Services
This category includes library fees for internet printing, public library fees and bad check fees.

Miscellaneous Revenue
This category houses miscellaneous sales revenue and charges.

EXPENDITURES
Personnel Expenses
This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. Due to delays in the approval of the FY 25 collective bargaining contract legislation, the FY 26 budget includes the impact of the FY 25 and FY 26 wage increases and is driving the net change in this category.

Defined Benefit Pension UAAL
This category includes the City's contribution for the general employees defined benefit pension plan unfunded actuarial accrued liability or UAAL. This category has been created for the FY 26 budget document to accurately present personnel expenses by excluding the budget impact of moving the general employees defined benefit UAAL from departmental budgets to a non-departmental activity. In other words, the creation of this category allows for comparative presentation of personnel expenses for FY 26 and FY 27, which would have otherwise shown significant negative variances in FY 26 and then positive variances in FY 27.

Operating Expenses
This category contains operating costs for the programming and operation of the library system, the largest of which are $4.9 million in combined facility costs including maintenance, utilities, and security services, $1.09 million in IT computer system maintenance and security charges, $942,795 for insurance costs, and $620,000 for contractual security guard services costs. The change in this category is mostly driven by decreases of $230,259 in IT computer system maintenance and security charges, $154,903 in utilities allocation costs, $124,622 in insurance costs, $104,305 in security services, and $84,988 in ITD replacements.

Capital Outlay
This category contains FY 26 funding for new library materials. The increase is from the additional funding of $250,000 for library books.

Other Uses
This category houses the charge for the City's indirect cost recovery study.

City Council Extraordinary Lapse
This category contains this department's portion of $5,868,505, estimated by Council to be 2% of controllable costs, that was removed from operating accounts for various Departments and areas within the General Fund as part of budget hearing #6 on 8/22/25 time stamp 5:41:40. Areas excluded from the City

Council Extraordinary Lapse include Courts, Jacksonville Fire and Rescue, Public Defender, State Attorney, Supervisor of Elections and departments reporting to the Sheriff.

AUTHORIZED POSITION CAP

The authorized position cap was reduced by three: Two vacant Library Clerk positions and two vacant Library Assistant positions are eliminated as part of the FY 26 budget process, one position was transferred from the Parks and Recreation Department during FY 25.

Part-time hours remain unchanged.

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	Change From Prior Year 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	Change From Prior Year 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)

PUBLIC WORKS
GENERAL FUND OPERATING FUND

BACKGROUND
Ordinance 2025-0030-E has re-organized departmental structures, transferring Building Inspection and Development Services from the Planning and Development Department to Public Works, and moving Solid Waste from Public Works to the Office of Administrative Services. The amounts shown in the report reflect the reorganization to accurately represent changes within the updated departmental structure.

The Public Works Department consists of the Office of the Director and seven other Divisions: Building Inspection, Development Services, Engineering and Construction Management, Mowing and Landscape Maintenance, Public Buildings, Real Estate, Right of Way and Stormwater Maintenance, and Traffic Engineering.

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

REVENUE
Permits, Fees and Special Assessments
This category includes revenue of $471,392 from Right of Way filling fees, and $1,000 from Annual Tower Permit fees.

Intergovernmental Revenue
This amount represents funding from the State of Florida Department of Transportation (FDOT) for mowing, litter removal, and tree trimming for public rights-of-ways on State roads.

Charges for Services
This category includes funding for various signage and street services, road and street closure fees, and engineering services charged to federal and independent agencies.

Miscellaneous Revenue
This category includes reimbursements from the FDOT for the maintenance of traffic signals and streetlights on State roads totaling $7,079,493, as well as other smaller revenue sources.

EXPENDITURES
Personnel Expenses
This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. Due to delays in the approval of the FY25 collective bargaining contract legislation, the FY26 budget includes the impact of the FY25 and FY26 wage increases and is driving the net change in this category.

Defined Benefit Pension UAAL
This category includes the City's contribution for the general employees defined benefit pension plan unfunded actuarial accrued liability or UAAL. This category has been created for the FY26 budget document to accurately present personnel expenses by excluding the budget impact of moving the general employees defined benefit UAAL from departmental budgets to a non-departmental activity. In other words, the creation of this category allows for comparative presentation of personnel expenses for FY26 and FY27, which would have otherwise shown significant negative variances in FY26 and then positive variances in FY27.

Operating Expenses
This category includes various expenditures, the largest of which are $23.44 million in contractual services for mowing, landscaping, and tree maintenance, $12.66 million in electricity for street lighting, $2.54 million for general liability insurance, $1.75 million for combined fleet expenses, $1.02 million for

computer system maintenance and security costs, $884,986 for allocated utility costs, and $612,714 for other professional services. The change in this category is driven by several factors, including decreases of $313,726 in allocated supervision costs due to calculation methodology changes from the re-organization, $295,283 in fleet vehicle replacement, $204,847 in computer system maintenance & security, and $122,865 in general liability insurance.

Capital Outlay
Funding has been provided for the purchase and installation of street lighting infrastructure.

City Council Extraordinary Lapse
This category contains this department's portion of $5,868,505, estimated by Council to be 2% of controllable costs, that was removed from operating accounts for various Departments and areas within the General Fund as part of budget hearing #6 on 8/22/25 time stamp 5:41:40. Areas excluded from the City Council Extraordinary Lapse include Courts, Jacksonville Fire and Rescue, Public Defender, State Attorney, Supervisor of Elections and departments reporting to the Sheriff.

AUTHORIZED POSITION CAP
The overall position cap decreased by 2 positions. During FY25, an Administrative Specialist position was moved to the Office of Sports and Entertainment. During the FY26 budget process, a Public Works Billing and Operations Assistant Manager position was moved to Public Works from the Office of Administrative Services. A vacant Landscape Architect position and a vacant Traffic Signal Repairer position were eliminated. Part-time hours remain unchanged.

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	Change From Prior Year 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	Change From Prior Year 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

SUPERVISOR OF ELECTIONS
GENERAL FUND OPERATING FUND

BACKGROUND
The Supervisor of Elections registers all voters in Duval County, educates voters on state and local laws and how to vote, staffs early voting sites and the call center, processes absentee ballots, and conducts state and local elections in Duval County in accordance with the election laws of Florida. In FY25 one county-wide election was held, and there will be one county-wide election in FY26 as well.

The current Supervisor of Elections, Jerry Holland, started his career at the City of Jacksonville as a City Council member in 1999 and has held various offices since then including: Council Member 1999 - 2005, Supervisor of Elections 2005 - 2015, Property Appraiser 2015 - 2023, and Supervisor of Elections 2023 – current.

SERVICE LEVELS
Election Division:
There will be one countywide election held during FY26. At the request of Supervisor or Elections, funding of $522,422, including 25% of advertising costs and 100% of ballot printing and mailing costs associated with the FY27 gubernatorial general election, are budgeted in FY26.

Requested enhancements of $157,600 to upgrade electronic check-in pollbooks operating system and $32,440 for additional ballot printers were funded with FY25 capacity. Additional funding of $17,600 was provided in FY26 for increased polling place rent at Holiday Inn Bartram Park, additional funding of $100,507 for each election was also added to provide increased hourly rates for various part-time employees.

Registration Division:
Requested enhancement of $53,360 for website implementation was funded with FY25 capacity and the annual maintenance for the website implementation of $57,000 has been added to the FY26 budget.

CS/HB 1205 was passed by the Florida Legislature and signed into law by the Governor on May 2, 2025. To comply with CS/HB 1205, which establishes a two-tiered petition signature verification fee and mandates voter notification upon verification. The related revenue and expenses have been budgeted in a separate activity. The activity is structured to be cost neutral, with the fee offsetting associated expenses, which includes the costs of signature comparison and mailing notifications to voters, as required by the new law.

REVENUES
Permits, Fees and Special Assessments
The amount represents anticipated permits and fees of $603,757 for ballot petition verification related to CS/HB 1205.

Miscellaneous Revenue
The amount includes anticipated miscellaneous revenues for public record requests, maps and candidate petition verification.

EXPENDITURES
Personnel Expenses
This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. Due to delays in the approval of the FY25 collective bargaining contract legislation, the FY26 budget includes the impact of the FY25 and FY26 wage increases and is driving the net change in this category. In addition, at the request of Supervisor of Elections during Budget Hearing meeting #3 on 8/14/2025, and as approved by Council, $300,000 was moved from part-time salaries to permanent and probationary salaries to provide additional special pay increases averaging approximately 13% for full-time employees.

Defined Benefit Pension UAAL

This category includes the City's contribution for the general employees defined benefit pension plan unfunded actuarial accrued liability or UAAL. This category has been created for the FY26 budget document to accurately present personnel expenses by excluding the budget impact of moving the general employees defined benefit UAAL from departmental budgets to a non-departmental activity. In other words, the creation of this category allows for comparative presentation of personnel expenses for FY26 and FY27, which would have otherwise shown significant negative variances in FY26 and then positive variances in FY27.

Operating Expenses

This category includes various small and large items, the largest of which includes $1.87 million for ballot / sample ballot printing, postage, and supplies, $978,127 for voting related hardware and software licenses, $709,187 for various services provided by the City's internal service providers, and $487,700 for building rental leases. The net increase in this category is due to several factors, the largest of which is the addition of $603,757 in operating costs associated with CS/HB 1205, as discussed above, which has a reciprocal revenue offset. Further, $522,422 was budgeted in FY26, at the request of the Supervisor of Elections, to cover 100% of ballot printing and mailing costs associated with the FY27 gubernatorial general election. Other noteworthy increases include: $99,789 in hardware-software maintenance and licenses for website implementation and an increase of $65,107 in rent. The rent increase is primarily due to an increase of $46,707 for the Imeson Park building lease, and an increase of $17,600 in rent for the polling site located at the Holiday Inn Bartram Park that brings the rent for the site to $33,676.

Capital Outlay

The budgetary authority to properly post costs to capital accounts was removed by City Council as part of the FY26 budget process. Additional information can be found in the Introduction - Finance Committee and Council Changes section of this document.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged. Part-time hours decreased by 10,960 hours to align calculated staffing requirements with the current election cycle and operational needs.

Mosquito Control State 1
Fund - 00112

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

MOSQUITO CONTROL - STATE 1
FUND 00112

BACKGROUND
Florida Statute 388.261
This fund is mandated by Florida Statute 388.261 to administer mosquito control activities within the county. The bulk of the budget for the Mosquito Control Division resides in the General Fund – GSD.

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

REVENUE
Intergovernmental Revenue
This category represents the FY26 estimated revenue from the Florida Department of Agriculture and Consumer Services.

Miscellaneous Revenue
This category includes the anticipated FY 26 interest earnings.

EXPENDITURES
Operating Expenses
This category consists of various expenditures, the largest of which includes $11,500 in repair and maintenance costs, $11,499 in other operating supplies, and $8,164 in employee travel and training. The change in this category is driven by decreases of $27,635 in other operation supplies and $6,186 in travel expenses.

Special Events - General Fund
Fund - 00113

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

SPECIAL EVENTS
FUND 00113

BACKGROUND
Municipal Code Section 28.204 (b)
Special Events is a division under the Sports and Entertainment Office. This fund was established to track costs associated with each event, to meet requirements related to code section 28.204 (b). Special Events is responsible for the coordination, planning and implementation of all special events conducted by the City. Please visit the Sports and Entertainment site for event information. Ordinance 2025-0030-E has re-organized departmental structures, transferring The Sports and Entertainment Office from the Department of Parks and Recreation to its own department. The amounts shown in the report reflect the reorganization to accurately represent changes within the updated departmental structure.

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

REVENUE
Charges for Services
This amount represents anticipated revenue from the sale of tickets for the annual Florida/Georgia game.

Miscellaneous Revenue
This category includes revenue from the Jacksonville Jaguars, LLC for the club riser costs related to the annual Florida/Georgia game, as well as overtime reimbursement charges and miscellaneous sales and charges.

Transfers From Other Funds
This amount represents the transfer from the General Fund – GSD (FD 00111) to balance the fund.

EXPENDITURES
Personnel Expenses
This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. Due to delays in the approval of the FY 25 collective bargaining contract legislation, the FY 26 budget includes the impact of the FY 25 and FY 26 wage increases and is driving the net change in this category.

Defined Benefit Pension UAAL
This category includes the City's contribution for the general employees defined benefit pension plan unfunded actuarial accrued liability or UAAL. This category has been created for the FY 26 budget document to accurately present personnel expenses on the General Fund Operating fund (FD 00111) department reports by excluding the budget impact of moving the general employees defined benefit UAAL from departmental budgets to a non-departmental activity.

Operating Expenses
This category includes various expenditures, the largest of which include $3.99 million in event contribution costs, $2.17 million in miscellaneous services and charges to support city sponsored special events, and $1.74 million in equipment rental costs for City events. The net change in this category is being driven by the increase of $189,699 in miscellaneous services and charges to provide half funding for the 2027 Sea & Sky Memorial Event. This is somewhat offset by decreases in various internal service charges, and the movement of $9,999 of travel and training budget to a non-departmental activity with all other executive department travel and training budgets to facilitate additional levels of scrutiny.

Grants, Aids & Contributions
This category includes funding of $470,000 in contractual expenses for the annual Florida/Georgia game and $184,875 contribution for the annual Bob Hayes Invitational track meet.

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

Emergency Reserve
Fund - 00119

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

EMERGENCY RESERVE
FUND 00119

BACKGROUND
Municipal Code Section 106.106 and 106.107
The emergency reserve can be used to address unanticipated non-reimbursed expenditures arising out of a hurricane, tornado, other major weather-related events, and/or other massive infrastructure failures or other disasters, whether man-made or caused by nature that exceed the operating reserve.

Municipal ordinance code section 106.106 (b) (i) sets a target for the emergency reserve of 7% - 10%.

Florida Statute Chapter 129 County Annual Budget
F.S. 129.01 (2) (d) Provision may be made for the following reserves: 1. A reserve for contingencies may be provided which does not exceed 10 percent of the total appropriations.

This fund is presented as part of the annual budget for informational purposes only.

REVENUE
Miscellaneous Revenue
This category includes the FY26 anticipated interest earnings.

Transfers From Other Funds
A transfer from the General Fund operating fund (FD 00111) to meet the minimum target of 7%, pursuant to 106.106 (b) (i), is not required in FY26.

Fund Balance Appropriation
This amount is the estimated FY25 ending cash balance.

EXPENDITURES
Other Uses
This is a budgetary representation of the estimated FY26 ending cash balance based on the revenue items discussed above.

Multiyear Programs and Initiatives
Fund - 00129

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

MULTIYEAR PROGRAMS AND INITIATIVES
FUND 00129

BACKGROUND
This all-years fund is being used as part of the annual budget process to house funding for multiyear programs and initiatives, including funding required pursuant to the supplemental Jacksonville Stadium Community Benefits Agreement approved by City Council in ordinance 2024-905-E.

REVENUE
Transfer From Other Funds
This is a transfer from the General Fund Operating fund (SF 00111) to fund the expense items listed below.

EXPENDITURES
Transfers to Other Funds
Other Uses
The funding in these categories are related to Jacksonville Stadium Community Benefits Agreement discussed above including:

- $4.0 million for the FY 26 required contribution of the $40.0 million total to be set aside for Eastside strategic focus
- $14.0 million for Council member use broken down into $1.0 million for each Council member in districts 1 through 14

Journey Forward
Fund - 00131

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

JOURNEY FORWARD
FUND 00131

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

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

REVENUE
Transfer From Other Funds
This is a transfer from the General Fund Operating fund (FD 00111) proposed by the Mayor for the Jacksonville Journey Forward board.

EXPENDITURES
Operating Expenses
Of the $2.0 million proposed by the Mayor, only $100,000 will remain in the fund for the Jacksonville Journey Forward board.

Other Uses
$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 a contingency within this fund. This contingency was then given to the Kids Hope Alliance as part of ordinance 2025-511-E leaving only $100,000 for the Jacksonville Journey Forward board in FY26.

Property Appraiser
Fund - 00191

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

PROPERTY APPRAISER
FUND 00191

BACKGROUND
Duval County Charter Article 10
Florida State Statute 193.1142 and 195.087
The Property Appraiser is a constitutional officer within the consolidated City of Jacksonville / Duval County established in Article 10 of the City/County Charter. The Property Appraiser is responsible for assessing all real and personal property in Duval County. The Property Appraiser's Office is governed by the Florida Statutes and the Jacksonville Municipal Code. Pursuant to section 193.1142 of the Florida Statutes, the Department of Revenue is responsible for reviewing and approving the Property Appraiser's assessment roll on a yearly basis. The Property Appraiser's budget is tentatively approved by City Council as part of ordinance 2024-324-E before being submitted to the State pursuant to section 195.087 of the Florida Statutes.

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

REVENUE
Charges for Services
This category includes the FY 26 revenue for fees from the Community Development District, St. Johns River Water Management District and Florida Inland Navigation District.

Miscellaneous Revenue
This category includes the FY 26 anticipated interest earnings.

Transfers From Other Funds
This amount represents the transfer from the General Fund – GSD (FD 01101) necessary to balance the fund.

EXPENDITURES
Personnel Expenses
This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. Due to delays in the approval of the FY 25 collective bargaining contract legislation, the FY 26 budget includes the impact of the FY 25 and FY 26 wage increases. The net decreases is due to turnover during FY 25.

Defined Benefit Pension UAAL
This category includes the City's contribution for the general employees defined benefit pension plan unfunded actuarial accrued liability or UAAL. This category has been created for the FY 26 budget document to accurately present personnel expenses on the General Fund Operating fund (FD 00111) department reports by excluding the budget impact of moving the general employees defined benefit UAAL from departmental budgets to a non-departmental activity.

Operating Expenses
This category includes funding for various items, the largest of which are $477,088 in computer system maintenance and security cost, $416,838 in other professional services for aerial photography, $398,956 in hardware/software maintenance costs, $355,230 in postage, and $302,312 in facility costs. The slight net increase is being driven by increases of $71,172 in software hosting services, $70,582 in other professional services, and $65,912 in ITD Replacements. These are somewhat offset by small decreases in various accounts.

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

Clerk Of The Court
Fund - 00192

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

CLERK OF THE COURT
FUND 00192

BACKGROUND
Pursuant to Article 5 of the Florida Constitution and Section 28 of the Florida Statutes, the Clerk of the Circuit Court is the official recorder of all instruments that may, by law, be recorded in the county. Examples of these instruments include deeds, marriage licenses, and documentary stamps. A fee of $10 for the first page and $8.50 for each additional page is charged each time a document is recorded with the Clerk of the Court. The County side of the Clerk, this fund, receives $5.00 for the first page and $4.00 for each additional page. The rest of the fee goes into various other accounts.

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

REVENUE
Charges for Services
This category includes various fees collected by the Clerk of the Court, the largest of which are the court costs and fees of $3 million, document stamps of $675,000, passport application fees of $585,000 and court civil-marriage license fees of $250,000. The net change in this category is primarily driven by increases of $405,000 in circuit court costs and fees and $175,000 in document stamps.

Miscellaneous Revenue
This amount represents anticipated interest earnings for FY 26.

Fund Balance Appropriation
This amount represents the transfer from fund balance to balance the fund.

EXPENDITURES
Personnel Expenses
This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. Due to delays in the approval of the FY 25 collective bargaining contract legislation, the FY 26 budget includes the impact of the FY 25 and FY 26 wage increases and is driving the net change in this category.

Defined Benefit Pension UAAL
This category includes the City's contribution for the general employees defined benefit pension plan unfunded actuarial accrued liability or UAAL. This category has been created for the FY 26 budget document to accurately present personnel expenses on the General Fund Operating fund (FD 00111) department reports by excluding the budget impact of moving the general employees defined benefit UAAL from departmental budgets to a non-departmental activity.

Operating Expenses
This category is made up of various small items, the largest of which include $1.12 million in computer system maintenance and security charges and $662,064 in supervision allocation costs from the State side of Clerk's operations. The net change in this category is primarily driven by a $256,770 reduction in computer system maintenance & security costs, although this was somewhat offset by smaller increases in other areas within the category including $44,730 in the supervision allocation, $19,175 in hardware-software maintenance & license costs, and $12,600 in Furniture & Equipment Under $5,000.

Other Uses
This category includes funding for the City's indirect cost recovery study.

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

Tax Collector
Fund - 00193

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

TAX COLLECTOR
FUND 00193

BACKGROUND
The Tax Collector is a Constitutional Office within the consolidated City of Jacksonville and includes three divisions: Branch Agencies, Current and Delinquent Taxes and Supervision and General Collections. There are currently nine branches and one satellite office which processes various transactions such as property and local business taxes, driver's license services and fast title services.

SERVICE LEVELS
The department is no longer offering Florida birth certificate service.

REVENUE
Permits, Fees and Special Assessments
This category includes collection fee revenue for JEA Permit Fees.

Charges for Services
This category includes a variety of taxes and fees, the largest of which include $3.13 million in Form-100 and tag registrations, $3 million in driver's license renewal fees, and $1.93 million in tax redemption fees.

Miscellaneous Revenue
This category houses miscellaneous sales and charges, and cash over-short.

Transfers From Other Funds
This amount represents the transfer from the General Fund Operating Fund (FD 00111) to balance the fund.

EXPENDITURES
Personnel Expenses
This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. Due to delays in the approval of the FY 25 collective bargaining contract legislation, the FY 26 budget includes the impact of the FY 25 and FY 26 wage increases and is driving the net change in this category along with an increase in part time salaries of $65,926.

Defined Benefit Pension UAAL
This category includes the City's contribution for the general employees defined benefit pension plan unfunded actuarial accrued liability or UAAL. This category has been created for the FY 26 budget document to accurately present personnel expenses on the General Fund Operating fund (FD 00111) department reports by excluding the budget impact of moving the general employees defined benefit UAAL from departmental budgets to a non-departmental activity.

Operating Expenses
This category includes various expenditures, the largest of which include $1.63 million in computer systems maintenance and security costs, $1.39 million in building rental costs, $871,500 in postage, $455,985 in combined allocated building costs including building maintenance costs, and $285,658 in contractual services. The net decrease in this category is mainly driven by a $316,744 reduction in computer systems maintenance and security. This was offset in part by increases of $80,000 in postage, $45,496 in ITD replacements, and $38,531 in building rental costs.

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

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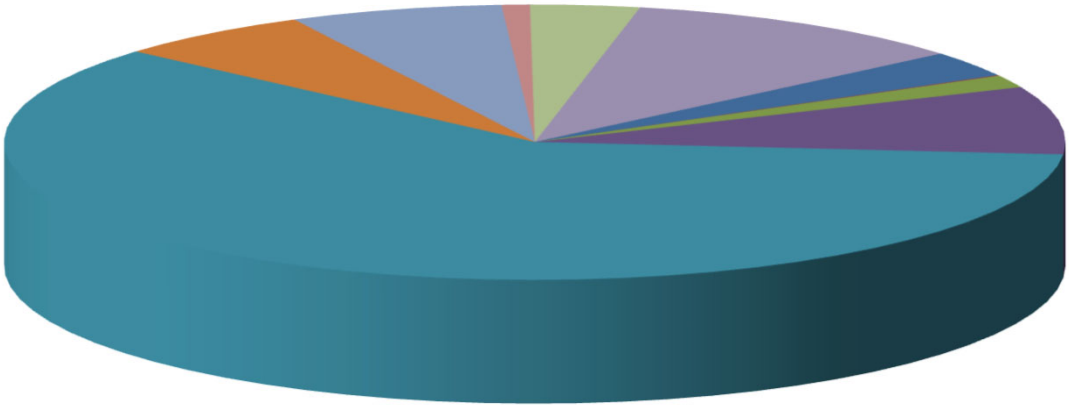
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SPECIAL REVENUE FUNDS

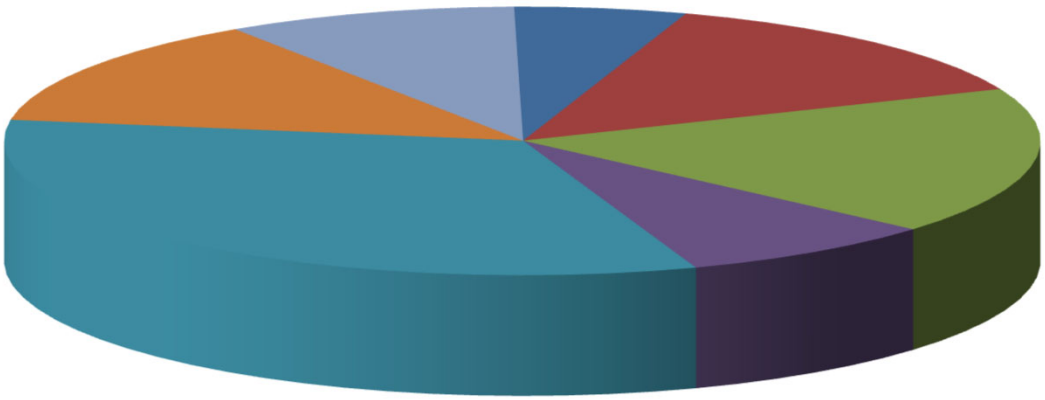
SPECIAL REVENUE FUNDS

REVENUE BY CATEGORY



- Charges for Services 3.0%
- Fines and Forfeits 0.1%
- Fund Balance Appropriation 1.5%
- Miscellaneous Revenue 8.0%
- Other Taxes 59.9%
- Permits, Fees and Special Assessments 6.1%
- Property Taxes 6.5%
- State Shared Revenue 0.9%
- Transfers From Component Units 3.3%
- Transfers From Other Funds 10.7%

EXPENDITURES BY CATEGORY



- Personnel Expenses 5.4%
- Operating Expenses 13.6%
- Debt Service 17.7%
- Capital Outlay 8.2%
- Grants, Aids & Contributions 32.9%
- Transfers to Other Funds 13.1%
- Other Uses 9.1%

SPECIAL REVENUE FUNDS

Summary of Funds

Fund	Description	Personnel Expenses	Operating Expenses	Capital Outlay	Debt Service	Grants, Aids & Contrib.	Transfers to Other Funds	Other Uses	Approved Budget
10101	Concurrency Management System	594,063	325,605	1			30,743	26,909	**977,321**
10103	Fair Share Sector Areas Transportation Improvement			460,000					**460,000**
10105	Mobility Fee System			18,298,950					**18,298,950**
10201	Air Pollution Tag Fee	477,576	122,445	49,164			24,103	80,045	**753,333**
10301	Tourist Development Council	253,228	10,698,423				1,269,445	24,954	**12,246,050**
10304	Tourist Development Special Revenue		1,410,000					2	**1,410,002**
10401	Streets & Highways 5-Year Road Program			4,739,612		4,739,612			**9,479,224**
10402	Local Option Half Cent Transportation					137,328,562			**137,328,562**
10403	Local Option Gas Tax-Fund			4,937,989		29,627,935			**34,565,924**
10404	5 Cent Local Option Gas Tax			9,384,851		18,769,702			**28,154,553**
10405	9 Cent Local Option Gas Tax			2,054,564		4,109,127			**6,163,691**
10701	911 Emergency User Fee	375,850	7,387,804	1,255,318					**9,018,972**
10801	Downtown Northbank CRA Trust		32,345,140	5,375,000	1,985,709	1,000,000	2,500		**40,708,349**
10802	Downtown Southbank CRA Trust		2,821,336	4,363,245	249,568	200,000	2,500	50,000	**7,686,649**
10803	Jacksonville Beach Tax Increment					11,827,224			**11,827,224**
10805	King Soutel Crossing CRA Trust Fund		5,019,442			45,000	2,500		**5,066,942**
10806	Arlington CRA Trust	270,894	2,932,633				6,304		**3,209,831**
10901	Kids Hope Alliance Fund	5,178,428	1,455,471	2	398,147		250,000	49,823,032	**57,105,080**
10904	Kids Hope Alliance Trust Fund							200,000	**200,000**
10905	Youth Travel Trust - KHA							50,000	**50,000**
10906	Jacksonville Upward Mobility Program		461,000						**461,000**
11001	Better Jacksonville Trust Fund BJP				108,371,074		78,354,000		**186,725,074**
11103	Homelessness Initiatives Special Revenue Fund	1,432,356	2,942,045						**4,374,401**
11301	Huguenot Park	750,602	356,382	2				111,249	**1,218,235**
11302	Kathryn A Hanna Park Improvement	1,236,793	1,264,925	2			272,386	179,343	**2,953,449**
11306	Florida Boater Improvement Program		110,000						**110,000**

Fund	Description	Personnel Expenses	Operating Expenses	Capital Outlay	Debt Service	Grants, Aids & Contrib.	Transfers to Other Funds	Other Uses	Approved Budget
11308	Cecil Field Commerce Center	676,107	868,584	2				148,667	**1,693,360**
11312	Cecil Commerce Center		3,642,938				1,500,000	5,592	**5,148,530**
11404	Beach Erosion - Local							500,000	**500,000**
11501	Animal Care & Protective Services Programs	173,738	944,629						**1,118,367**
11507	Driver Education Safety Trust Fund					296,286			**296,286**
11518	Jacksonville Veterans Memorial Trust		37,500					27,068	**64,568**
11528	General Trust & Agency		800,000						**800,000**
11532	Art In Public Places Trust Fund		102,990	261,819					**364,809**
15104	Building Inspection	19,959,900	5,051,124	2			1,349,876	1,156,740	**27,517,642**
15106	Veterinary Services		173,954						**173,954**
15107	Library Conference Facility Trust	262,253	94,153	3					**356,409**
15111	Opioid Settlement Fund	716,300	47,018				8,221	5,222,642	**5,994,181**
15202	Court Cost Courthouse Trust Fund		1,860,568		1,371,693				**3,232,261**
15203	Recording Fees Technology		1,672,403	415,000					**2,087,403**
15204	Duval County Teen Court Programs Trust	418,565	115,556						**534,121**
15213	Court Costs $65 Fee FS: 939 185	630,699	536,513	100,000		250,000			**1,517,212**
15302	Hazardous Waste Program - SQG	334,618	58,694				23,545	68,237	**485,094**
15304	Tree Protection & Related Expenditures	292,360	489,282				19,395		**801,037**
	Total Special Revenue Funds	**34,034,330**	**86,148,557**	**51,695,526**	**112,376,191**	**208,193,448**	**83,115,518**	**57,674,480**	**633,238,050**

Concurrency Management System
Fund - 10101

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

CONCURRENCY MANAGEMENT SYSTEM
FUND 10101

BACKGROUND
Municipal Code Section 111.520 and 655
Code section 111.520 created the Concurrency Management System Fund in which all fees received by the City in connection with applications (including applications fees for mobility fee calculation certificate extension requests but not the inflation fees associated therewith), appeals, administration, enforcement and management of the Concurrency Management System, together with all interest accrued thereon are deposited. This fund ensures the availability of public facilities (except traffic circulation and mass transit), the adequacy of those facilities at adopted levels of service concurrent with the impacts of development. This fund also provides funding for traffic circulation and mass transit public facilities at the adopted performance standards consistent with the 2030 Mobility Plan. The Concurrency Management System provides the local structure for administering Chapter 163, Part II, of Florida Statutes. This is implemented through the Concurrency and Mobility Management System (CMMS), which measures the potential impact of a proposed development on the adopted minimum levels of service for all public facilities (except traffic circulation and mass transit) and manages the collection of mobility fees pertaining to traffic circulation and mass transit public facilities consistent with the 2030 Mobility Plan (as established in the 2030 Comprehensive Plan) when an application for a final development order or final development permit is submitted.
Ordinance 2025-030-E has re-organized departmental structures, transferring Building Inspection and Development Services from the Planning and Development Department to Public Works. The amounts shown in the report reflect the reorganization to accurately represent changes within the updated departmental structure.

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

REVENUE
Permits, Fees and Special Assessments
This category represents anticipated mobility plan management fees.

Charges for Services
The category represents fees collected including concurrency management fees and Duval County School Board fees.

Miscellaneous Revenue
This category represents anticipated interest income for FY 26.

Fund Balance Appropriation
Fund balance is appropriated to balance the fund.

EXPENDITURES
Personnel Expenses
This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. Due to delays in the approval of the FY 25 collective bargaining contract legislation, the FY 26 budget includes the impact of the FY 25 and FY 26 wage increases and is driving the net change in this category.

Defined Benefit Pension UAAL
This category includes the City's contribution for the general employees defined benefit pension plan unfunded actuarial accrued liability or UAAL. This category has been created for the FY 26 budget document to accurately present personnel expenses on the General Fund Operating fund (FD 00111)

department reports by excluding the budget impact of moving the general employees defined benefit UAAL from departmental budgets to a non-departmental activity.

Operating Expenses
This category is made of various small items, the largest of which includes a $226,235 supervision allocation allocated to each division within Planning and Development, $39,681 in computer system maintenance and security costs, and $23,000 in dues and subscription costs. The increase in this category is mainly driven by an increase of $206,315 in supervision allocation due to the revision of calculation based on re-organization authorized via Ord. 2025-030-E.

Transfers To Other Funds
This category includes a transfer of $30,743 to the Group Health fund (FD 56201) which was added during the City Council Finance budget hearings to offset non-public safety health premiums.

Other Uses
This category houses the charge for the City's indirect cost recovery study. The cash carryover has been removed for FY 26.

AUTHORIZED POSITION CAP
The authorized position cap is unchanged from the prior year.

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	Change From Prior Year 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

FAIR SHARE SECTOR AREAS TRANSPORTATION IMPROVEMENT FUND 10103

BACKGROUND
Municipal Code Section 111.530 and 655.304
Code section 111.530 created the Fair Share Sector Areas Transportation Improvements Special Revenue Fund in which funds collected pursuant to the fair share assessment contracts are deposited. Funds can be appropriated for new or existing transportation projects that will improve the level of service on roadways which are located within the boundaries of the sector where the revenue was generated.

SERVICE LEVELS
The FY 26 budgeted amounts are being used to fund projects within the FY 26 Capital Improvement Plan.

REVENUES
Miscellaneous Revenue
This amount represents the appropriation of available revenue to offset the annually budgeted expenditure.

EXPENDITURES
Capital Outlay
Funding of $460,000 is budgeted for construction costs related to the Chaffee Road project in the FY 26 Capital Improvement Plan.

A complete list of projects by funding source can be found in the Capital Projects section of this document. Individual project sheets, including the impact of projects on future operating expenses, can be found in the FY 2026-2030 Capital Improvement Plan – Adopted.

Mobility Fee System
Fund - 10105

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

MOBILITY FEE SYSTEM
FUND 10105

BACKGROUND
This fund currently houses available appropriated revenue and any budgetary transfers of prior year appropriations to fund project(s) in the FY 26 Capital Improvement Plan (CIP) project(s) in specific Mobility Zones and are projects adopted in the Mobility Plan.

SERVICE LEVELS
The FY 26 budgeted amounts are being used to fund projects within the FY 26 Capital Improvement Plan.

REVENUE
Charges for Services
This amount represents available revenue received from mobility plan payments associated with development throughout Duval County. This revenue is segregated for specific projects adopted in the Mobility Plan.

EXPENDITURES
Capital Outlay
This amount represents the available funding being budget for the FY 26 Capital Improvement Plan project(s):

TITLE	FY 26
Chaffee Road	7,350,000
Lone Star Road Extension	1,698,950
Old Middleburg 103rd – Branan Field - 01	9,250,000

A complete list of projects by funding source can be found in the Capital Projects section of this document. Individual project sheets, including the impact of projects on future operating expenses, can be found in the FY 2026-2030 Capital Improvement Plan – Adopted.

Air Pollution Tag Fee
Fund - 10201

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

AIR POLLUTION TAG FEE
FUND 10201

BACKGROUND

Municipal Code Section 111.750

The Air Pollution Tag fee within the Environmental Quality Division helps support activities which ensure compliance with the National Ambient Air Quality Standards (NAAQS). Activities include but are not limited to permit compliance, inspection of air pollution sources and citizen complaints. Ordinance 2025-0030-E has re-organized departmental structures, transferring Environmental Quality from the Neighborhoods Department to the Office of Administrative Services.

SERVICE LEVELS

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

REVENUE

State Shared Revenue

This amount represents anticipated revenue from auto license air pollution control fees.

Miscellaneous Revenue

This category includes the anticipated interest earnings for FY 26.

Fund Balance Appropriation

Fund balance is being appropriated to balance the fund.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. Due to delays in the approval of the FY 25 collective bargaining contract legislation, the FY 26 budget includes the impact of the FY 25 and FY 26 wage increases and is driving the net change in this category.

Defined Benefit Pension UAAL

This category includes the City's contribution for the general employees defined benefit pension plan unfunded actuarial accrued liability or UAAL. This category has been created for the FY 26 budget document to accurately present personnel expenses on the General Fund Operating fund (FD 00111) department reports by excluding the budget impact of moving the general employees defined benefit UAAL from departmental budgets to a non-departmental activity.

Operating Expenses

This category includes various expenditures, the largest of which includes $44,545 in other professional services, $21,381 in computer system maintenance and security costs, $21,220 in other operating supplies, $16,000 in repairs and maintenance, and $6,500 in employee travel and training expenses. The net change in this category is mainly driven by an increase of $42,028 in other professional services for the improvement of an air monitoring site, although this is somewhat offset by smaller decreases in other areas within the category.

Capital Outlay

This category includes capital funding to purchase air monitoring equipment as detailed above.

Transfers to Other Funds

A transfer to the Group Health fund (FD 56201) was added during the City Council Finance Committee budget hearings to offset non-public safety health premiums.

Other Uses
This category includes the annual charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP
The authorized position cap is unchanged from the prior year.

Tourist Development Council
Fund - 10301

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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 COUNCIL
FUND 10301

BACKGROUND
Municipal Code Section 111.600 and Chapter 70 and 666
Florida State Statute 125.104

The Tourist Development Council (TDC) is the governing body that oversees the collection and distribution of the local-option tourist development tax, as well as administering the Tourist Development Plan adopted by City Council. This fund receives two cents of the total six cent tax levy on lodging within Duval County. The TDC uses this as funding for operations and to contract with "Visit Jacksonville" to perform services under the Tourist Development Plan defined in section 666.108.

SERVICE LEVELS
Funding of $500,000 for Museum of Contemporary Art Jacksonville sculpture acquisition was budgeted to be transferred to Fund 10304 by City Council during the FY 26 budget hearings.

REVENUE
Other Taxes
This category includes the estimated 2 Cent Tourist Development Tax collections for FY 26.

Miscellaneous Revenue
This category represents anticipated interest income for FY 26. The amount is based on the fund's average cash balance and the anticipated interest rate.

Fund Balance Appropriation
Fund balance is appropriated to balance the fund.

EXPENDITURES
Personnel Expenses
This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. Due to delays in the approval of the FY 25 collective bargaining contract legislation, the FY 26 budget includes the impact of the FY 25 and FY 26 wage increases and is driving the net change in this category. The change in this category is also inclusive of a decrease of $6,280 in group hospitalization insurance that is mostly offset by increases in other salaries and benefits accounts within the category.

Defined Benefit Pension UAAL
This category includes the City's contribution for the general employees defined benefit pension plan unfunded actuarial accrued liability or UAAL. This category has been created for the FY 26 budget document to accurately present personnel expenses on the General Fund Operating fund (FD 00111) department reports by excluding the budget impact of moving the general employees defined benefit UAAL from departmental budgets to a non-departmental activity.

Operating Expenses
This category contains various small operating costs as well as trust fund authorized expenditures, which make up $10.66 million of the total budget and account for $736,668 of the increase from the prior year. A breakdown of the expense budget for the TDC can be found in budget ordinance 2025-0504-E schedule W.

Transfers to Other Funds
The FY 26 budget includes a transfer approved by the TDC, as well as the additional transfer of $500,000 added by Council for MOCA, to the tourist development special revenue fund (FD 10304). This category also includes a transfer of $7,661 to the Group Health fund (FD 56201) that was added during the City Council Finance budget hearings to offset non-public safety health premiums.

Other Uses
This category houses the charge for the City's indirect cost recovery study.

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

Tourist Development Special Revenue
Fund - 10304

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

TOURIST DEVELOPMENT SPECIAL REVENUE
FUND 10304

BACKGROUND
Municipal Code Section 111.600 and 666.108
Florida State Statute 125.104

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

A breakdown of the expense budget for the TDC can be found in budget ordinance 2025-0504-E schedule W.

SERVICE LEVELS
The $2 million contingency cap established by TDC policy has been reached, so the contingency budget has been removed in the FY 26 budget. Funding of $500,000 for Museum of Contemporary Art Jacksonville sculpture acquisition was added by Council during the FY 26 budget hearings.

REVENUE
Miscellaneous Revenue
This category represents anticipated interest income for FY 26. The amount is based on the fund's average cash balance and the anticipated interest rate.

Transfers From Other Funds
The FY 26 budget includes a transfer approved by the TDC, as well as the additional transfer of $500,000 added by Council for MOCA from the tourist development's annual operating fund (FD 10301).

EXPENDITURES
Operating Expenses
This category includes $500,000 for sculpture acquisition at MOCA, $890,000 for convention grants, and $20,000 for industry development. The increase in this category is mainly due to the additional funding of $500,000 for MOCA as previously detailed.

Other Uses
Because the $2 million contingency cap established by TDC policy has been reached, the FY 25 budgeted contingency of $250,000 for Section 666.108(c)(2) has been removed for FY 26.

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	Change From Prior Year 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

STREETS AND HIGHWAYS 5-YEAR ROAD PROGRAM
FUND 10401

BACKGROUND

Florida State Statute 206.41(1)(a)

Funding budgeted in the Streets and Highways 5-Year Road Program is used for major road and drainage projects and debt service in accordance with the Better Jacksonville Plan and the interlocal agreement, as amended, between the City and the Jacksonville Transportation Authority (JTA). Effective September 1, 2016 an extension of the Local Option Gas Tax approved the 50/50 split of the 5th and 6th cent gas tax between the City and JTA.

REVENUE

State Shared Revenue

This represents 50% of the estimated 5th and 6th Cent Gas Tax revenues for FY 26.

Transfers From Component Units

This amount represents tax revenue that is received by the City and sent to a fiscal agent per the Interlocal agreement with the Jacksonville Transit Authority. Those funds are redistributed back to the City and are used to fund capital projects.

EXPENDITURES

Capital Outlay

This is the funding available for FY 26 Capital Improvement Plan projects. Information on these projects are included in the FY 2026-2030 Capital Improvement Plan and can be found in the Capital Project section of this document and on the City's website.

- Roadway Resurfacing - Roadway Resurfacing $400,000
- Major Outfall Ditch Restoration/Cleaning $4,339,612

Grants, Aids & Contributions

This is a pass through of intergovernmental revenue based upon 50% of the 5th and 6th Cent Gas tax revenues in accordance of the Better Jacksonville Plan Interlocal agreement between the City and the Jacksonville Transit Authority. Funds are transferred to a fiscal agent for distribution to JTA.

Local Option Half Cent Transportation
Fund - 10402

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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 HALF CENT TRANSPORTATION
FUND 10402

BACKGROUND

Florida State Statute 212.055(1)

The local option half-cent sales tax for transportation was approved by referendum in 1988. The sales tax is first used to make all debt service payments due on Transportation Sales Tax Revenue bonds and then is distributed pursuant to the terms and conditions of the interlocal agreement, as amended, between the City and the Jacksonville Transportation Authority (JTA). The funding provides for the construction and maintenance of the City's roads and bridges as well as the operation and maintenance of the City's mass transit system.

REVENUE

Other Taxes

The category includes the FY 26 estimated revenues to be generated from the local option half-cent sales tax.

EXPENDITURES

Grants, Aids & Contributions

This category houses the pass-through of the local option half-cent sales tax for transportation to the JTA. The funding will be used to make debt service payments and support mass transit operations.

Local Option Gas Tax
Fund - 10403

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

LOCAL OPTION GAS TAX
FUND 10403

BACKGROUND
Municipal Code Section 111.515 and 799 Part 1
Florida State Statute 206.41(1)e and 336.025
The Local Option Gas Tax is the City's share of the six-cent local option gas tax collected on every gallon of motor fuel sold in Duval County. Ordinance 2013-820-E amended the interlocal agreement between the City and the Jacksonville Transportation Authority (JTA), as amended, five-cents of the gas tax revenue recorded will be transferred to JTA as a mass-transit subsidy with the remaining one-cent to be retained by the City. Eligible uses of the funding include pedestrian safety improvements, drainage projects, street lighting, traffic signs and signals, bridge maintenance and operation and debt service for transportation capital projects.

REVENUE
Other Taxes
This represents the FY 26 estimated revenue to be received from the local option six-cent gas tax.

Transfers From Component Units
This amount represents the tax revenue that is redistributed back to the City, from the fiscal agent, and used to fund capital projects.

EXPENDITURES
Capital Outlay
This is the funding available for FY 26 Capital Improvement Plan projects. Information on these projects are included in the FY 2026-2030 Capital Improvement Plan and can be found in the Capital Project section of this document and on the City's website.

➢ Firestone Rd - Wheat Rd Intersection Improvements	$347,000
➢ Hamilton St Box Culvert Extension/Sidewalk Connection	$480,000
➢ Countywide Intersection Improvements - Bridges	$500,000
➢ Traffic Signalization - Fiber Optic	$500,000
➢ ADA Compliance-Curb Ramps Sidewalks	$507,598
➢ Roadway Resurfacing - Roadway Resurfacing	$580,000
➢ Pavement Markings	$837,989
➢ Countywide Intersection Imp-Intersection	$1,185,402

Grants Aids & Contributions
This category contains the total revenue received by the City, as seen in Other Taxes, which is sent to the fiscal agent. The fiscal agent will then remit the City and JTA their applicable portions based on the agreement.

5 Cent Local Option Gas Tax
Fund - 10404

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

5 CENT LOCAL OPTION GAS TAX
FUND 10404

BACKGROUND
Municipal Code Section 799 Part 2
Florida State Statute 336.025
During fiscal year 2020-2021 the City Council approved Ordinance 2021-223-E which enacted the levy of the 5 – Cent Local Option Gas Tax commencing January 1, 2022, through December 31, 2051. The 5 - Cent Local Option Gas Tax is the tax of five cents on every gallon of motor fuel sold in Duval County. Diesel fuel is not subject to this tax. The 5 – Cent LOGT revenue is split between the City and the Jacksonville Transportation Authority (JTA) in accordance with the Interlocal Agreement, each entity will receive two and one-half cents ($0.025).

The tax proceeds can be used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted comprehensive plan or expenditures needed to meet immediate local transportation problems and other transportation-related expenditures that are critical for building comprehensive roadway networks by local governments. Eligible uses of funding are: construction of new roads, the reconstruction or resurfacing of existing roads, or the paving of existing graded roads are deemed to increase capacity, and such projects can be included in the capital improvements element of an adopted comprehensive plan.

REVENUE
Other Taxes
This represents the estimated revenue to be received in FY 26 from the local option five-cent gas tax.

Transfers From Component Units
This amount represents the tax revenue that is redistributed back to the City, from the fiscal agent, and used to fund capital projects.

EXPENDITURES
Capital Outlay
This is the funding available for FY 26 Capital Improvement Plan projects. Information on these projects are included in the FY 2026-2030 Capital Improvement Plan and can be found in the Capital Project section of this document and on the City's website.

- Roadway Resurfacing $9,384,851

Grants Aids & Contributions
This category contains the total revenue received by the City, as seen in Other Taxes, which is sent to the fiscal agent. The fiscal agent will then remit the City and JTA their applicable portions based on the agreement.

9th Cent Local Option Gas Tax
Fund - 10405

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

9th CENT LOCAL OPTION GAS TAX
FUND 10405

BACKGROUND
Municipal Code Section 799 Part 3
Florida State Statute 336.025
During fiscal year 2020-2021 the City Council approved Ordinance 2021-223-E which enacted the levy of the Ninth-Cent Fuel Tax commencing January 1, 2022, through December 31, 2051. The Ninth-Cent Fuel Tax is the tax of one cent on every gallon of motor fuel sold in Duval County. While diesel fuel also has a Ninth-Cent fuel tax, the diesel fuel tax was not included in this legislation because it was already authorized by State law. The Ninth-Cent Fuel Tax revenue is split between the City and the Jacksonville Transportation Authority (JTA) in accordance with the Interlocal Agreement with each receiving one-half cent ($0.005).

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

REVENUE
Other Taxes
This represents the estimated revenue to be received in FY 26 from the local option ninth-cent gas tax.

Transfers From Component Units
This amount represents the tax revenue that is redistributed back to the City, from the fiscal agent, and used to fund capital projects.

EXPENDITURES
Capital Outlay
This is the funding available for FY 26 Capital Improvement Plan projects. Information on these projects are included in the FY 2026-2030 Capital Improvement Plan and can be found in the Capital Project section of this document and on the City's website.

- Roadway Sign Stripe And Signal $1,784,564
- Roadway Resurfacing $170,000
- Traffic Street Lights $100,000

Grants Aids & Contributions
This category contains the total revenue received by the City, as seen in Other Taxes, which is sent to the fiscal agent. The fiscal agent will then remit the City and JTA their applicable portions based on the agreement.

911 Emergency User Fee
Fund - 10701

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

911 EMERGENCY USER FEE
FUND 10701

BACKGROUND
Municipal Code Section 111.320 and F.S 365.171
The fund provides for the maintenance and operations of the system for Duval County, including ADA accessibility. According to Section 365.172 (9) (b) of the Florida Statutes, “all costs directly attributable to the establishment or provision of E911 service and contracting for E911 services are eligible for expenditure of moneys derived from imposition of the fee authorized by this section.”

SERVICE LEVELS
One-time funding of $1.3 million was provided to cover the purchase of computer equipment, office furniture, and specialized equipment.

REVENUE
Charges for Services
This category houses FY 26 anticipated revenue for a monthly landline fee of $0.44 per unit and a monthly wireless prepaid cellphone fee of $0.40 per unit.

Miscellaneous Revenue
This category includes estimated interest earnings for FY 26.

Fund Balance Appropriation
Fund balance is being appropriated to balance revenues and expenditures.

EXPENDITURES
Personnel Expenses
This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. Due to delays in the approval of the FY 25 collective bargaining contract legislation, the FY 26 budget includes the impact of the FY 25 and FY 26 wage increases and is driving the net change in this category.

Defined Benefit Pension UAAL
This category includes the City’s contribution for the general employees defined benefit pension plan unfunded actuarial accrued liability or UAAL. This category has been created for the FY 26 budget document to accurately present personnel expenses on the General Fund Operating fund (FD 00111) department reports by excluding the budget impact of moving the general employees defined benefit UAAL from departmental budgets to a non-departmental activity.

Operating Expenses
This category is made of various small items and several large expenditures, including roughly $2.87 million to reimburse both JSO and JFRD for a portion of call taker costs, $2.09 million for hardware-software maintenance and licenses, $1.02 million for telephone and telegraph costs, $618,400 for repairs and maintenance costs, and $584,450 for miscellaneous services and charges. The net change in this category is mostly driven by increases of $308,525 to reimburse both JSO and JFRD for a portion of call taker costs, $131,989 in hardware-software maintenance and licenses, and $62,200 in repairs and maintenance.

Capital Outlay
This amount represents funding provided for the replacement of obsolete equipment in FY 26, as previously detailed.

AUTHORIZED POSITION CAP
The authorized position cap is unchanged from the prior year.

Downtown Northbank CRA Trust
Fund - 10801

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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 NORTHBANK CRA TRUST
FUND 10801

BACKGROUND
Municipal Code Section 106 Part 3 Subpart D and 111.640
Florida State Statute Chapter 163
USD1B Downtown North Bank West and USD1C Downtown North Bank East Community Redevelopment Areas:
The Florida State Statutes require that 95% of ad valorem tax revenues collected within the boundaries of a tax increment district (TID) created under Chapter 163 must be paid to the TID by the city and/or county government that is the taxing body which contains the TID. The Downtown Northbank Community Redevelopment Areas (CRA) receive tax monies from the City of Jacksonville and these revenues may only be used for projects and/or programs contained in the CRA's community redevelopment plan and lie within the boundaries of the CRAs. Ordinance 2018-555-E amended the City municipal code related to its CRAs. This legislation created new all-years funds to house both the operations and capital projects for each CRA. Detailed information can be found in budget ordinance 2025-504-E Schedule V.

REVENUE
Property Taxes
This is the estimated value of 95% of the ad valorem tax revenue to be received on properties within the boundaries of the tax increment districts; Northwest USD1 B of $9,298,020 and Northeast USD1 C of $5,219,320

Miscellaneous Revenue
This category includes the miscellaneous revenue of $50,000, facilities rental revenue of $116,473, FY 26 estimated interest income of $1,437,134, tenant revenue of $2,225,000, and the final balloon loan repayments for previously approved economic development loans within the tax increment district including Lynch / 11E (ordinance 2017-504) of $11,184,025 and Carling (ordinance 2024-280) of $11,178,377. The increase is due to the final schedule balloon loan repayments for Lynch / 11E and Carling.

EXPENDITURES
Operating Expenses
This category includes funding for CRA administration and operating costs, various plan authorized expenditures, various economic incentives and grants, subsidies for the downtown parking garages, the final Lynch / 11E building loan repayment of $5,910,957, and $12,053,917 in unallocated plan authorized expenditures which are set aside for future appropriation by the CRA board. The change is due to increased one-time funding from the final balloon loan repayments discussed above in Miscellaneous Revenue.

Capital Outlay
The budget includes $5.0 million for the Two-Way Street Conversion project, $250,000 for riverwalk enhancements / signage, $100,000 for urban art, and $25,000 for the MPS garage.

Debt Service
This category includes the required debt service payment for the MPS Settlement (ref ord: 2022-137-E).

Grants, Aids & Contributions
This category includes funding for the retail enhancement program.

Transfers to Other Funds
This category houses a $2,500 transfer to the General Fund Operating fund (FD 00111) to pay for the CRA annual independent audit.

Downtown Southbank CRA Trust
Fund - 10802

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

DOWNTOWN SOUTHBANK CRA TRUST
FUND 10802

BACKGROUND
Municipal Code Section 106 Part 3 Subpart D and 111.640
Florida State Statute Chapter 163
USD1A Downtown South Bank Community Redevelopment Area:
The Florida State Statutes require that 95% of ad valorem tax revenues collected within the boundaries of a tax increment district (TID) created under Chapter 163 must be paid to the TID by the city and/or county government that is the taxing body which contains the TID. The Downtown Southbank Community Redevelopment Area (CRA) receive tax monies from the City of Jacksonville and these revenues may only be used for projects and/or programs contained in the CRA's community redevelopment plan and lie within the boundaries of the CRA. Ordinance 2018-555-E amended the City municipal code related to its CRAs. This legislation created new all-years funds to house both the operations and capital projects for each CRA. Detailed information can be found in budget ordinance 2025-504-E Schedule V.

REVENUE
Property Taxes
This is the estimated value of 95% of the ad valorem tax revenue to be received on properties within the boundaries of the tax increment district.

Miscellaneous Revenue
This category represents anticipated interest income for FY 26. The amount is based on the fund's average cash balance and the anticipated interest rate.

EXPENDITURES
Operating Expenses
This category includes funding for CRA administration and operating costs, various plan authorized expenditures, economic incentives, and $709,819 in unallocated plan authorized expenditures which are set aside for future appropriation by the CRA board. The decrease is due to funding being redirected to capital funding.

Capital Outlay
This category contains capital funding for various CRA projects:

- Flagler Avenue Shared Street $200,000
- Southbank Parking $413,245
- Riverwalk Enhancements and Signage $500,000
- Broadcast Place Park Project $1,500,000
- St Johns River Park Restaurant $1,750,000

Debt Service
This is the debt service paid from the TID for the Strand Special Revenue bonds.

Grants, Aids & Contributions
This category houses funding for the retail enhancement grant program.

Transfers to Other Funds
This category houses a $2,500 transfer to the General Fund Operating fund (FD 00111) to pay for the CRA annual independent audit.

Other Uses
This category houses funding for the downtown development loan program.

Jacksonville Beach Tax Increment
Fund - 10803

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

JACKSONVILLE BEACH TAX INCREMENT
FUND 10803

BACKGROUND

Florida State Statute Chapter 163

USD2A Jax Beach Downtown and USD2B Jax Beach South Bank Community Redevelopment Areas:

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

REVENUE

Property Taxes

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

EXPENDITURES

Grants, Aids and Contributions

These are the estimated values of 95% of the ad valorem tax revenue to be received on properties within the boundaries of the tax increment district which are passed back to the Beaches communities.

- Jacksonville Beach USD2 A $7,541,999
- Jacksonville Beach USD2 B $4,285,225

King Soutel Crossing CRA Trust
Fund - 10805

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

KING SOUTEL CROSSING CRA TRUST
FUND 10805

BACKGROUND:
Municipal Code Section 106 Part 3 Subpart D and 111.642
Florida State Statute Chapter 163
GSK General Service King / Soutel Community Redevelopment Area:
The Florida State Statutes require that 95% of ad valorem tax revenues collected within the boundaries of a tax increment district (TID) created under Chapter 163 must be paid to the TID by the city and/or county government that is the taxing body which contains the TID. The King / Soutel Crossing Community Redevelopment Area (CRA) receives tax monies from the City of Jacksonville and these revenues may only be used for projects and/or programs contained in the CRA's community redevelopment plan and lie within the boundaries of the CRA. Ordinance 2018-555-E amended the City municipal code related to its CRAs. This legislation created new all-years funds to house both the operations and capital projects for each CRA.

Detailed information can be found in budget ordinance 2025-504-E Schedule T.

REVENUE
Property Taxes
This is the estimated value of 95% of the ad valorem tax revenue to be received on properties within the boundaries of the tax increment district.

Miscellaneous Revenue
This category represents anticipated interest income for FY 26. The amount is based on the fund's average cash balance and the anticipated interest rate.

EXPENDITURES
Personnel Expenses
The personnel costs associated with a full-time employee that sits within the Arlington CRA Trust (FD 10806) but is shared with this fund, has been moved to a supervision allocation account which sits within the Operating Expenses category.

Operating Expenses
This category includes various administrative expenditures and $4,820,998 in unallocated plan authorized expenditures which is set aside for future appropriation by the CRA board.

Grants, Aids & Contributions
This category houses funding for the Pritchard Hospitality Recapture enhanced value grant.

Transfers to Other Funds
This category houses a $2,500 transfer to the General Fund Operating fund (SF 00111) to pay for the CRA annual independent audit.

Arlington CRA Trust
Fund - 10806

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

ARLINGTON CRA TRUST
FUND 10806

BACKGROUND:
Municipal Code Section 106 Part 3 Subpart D and 111.645
Florida State Statute Chapter 163
GSRA General Services Renew Arlington Community Redevelopment Area:
The Florida State Statutes require that 95% of ad valorem tax revenues collected within the boundaries of a tax increment district (TID) created under Chapter 163 must be paid to the TID by the city and/or county government that is the taxing body which contains the TID. The Arlington Area Community Redevelopment Area (CRA) receives tax monies from the City of Jacksonville and these revenues may only be used for projects and/or programs contained in the CRA's community redevelopment plan and lie within the boundaries of the CRA. Ordinance 2018-555-E amended the City municipal code related to its CRAs. This legislation created new all-years funds to house both the operations and capital projects for each CRA.

Detailed information can be found in budget ordinance 2025-504-E Schedule S.

REVENUE
Property Taxes
This is the estimated value of 95% of the ad valorem tax revenue to be received on properties within the boundaries of the tax increment district.

Miscellaneous Revenue
This category represents anticipated interest income for FY 26. The amount is based on the fund's average cash balance and the anticipated interest rate.

EXPENDITURES
Personnel Expenses
This category includes funding for full-time and part-time salaries, pension costs, employer-provided benefits, and workers compensation for the employee(s) that sits within this fund. Due to delays in the approval of the FY 25 collective bargaining contract legislation, the FY 26 budget includes the impact of the FY 25 and FY 26 wage increases and is driving the net change in this category along with a change in the methodology for allocation personnel costs, for the full-time employee that sits within this fund but is shared with the King Soutel Crossing CRA fund (FD 10805), to a supervision allocation account which sits within the Operating Expenses category.

Defined Benefit Pension UAAL
This category includes the City's contribution for the general employees defined benefit pension plan unfunded actuarial accrued liability or UAAL. This category has been created for the FY 26 budget document to accurately present personnel expenses on the General Fund Operating fund (FD 00111) department reports by excluding the budget impact of moving the general employees defined benefit UAAL from departmental budgets to a non-departmental activity.

Operating Expenses
This category includes various administrative expenditures, funding for the College Park infrastructure development grant of $400,000 and $2,396,645 in unallocated plan authorized expenditures which is set aside for future appropriation by the CRA board.

Transfers to Other Funds
This category houses a $2,500 transfer to the General Fund Operating fund (FD 00111) for the cost of the annual independent financial audit of the CRA and a one-time transfer of $3,804 to the Group Health fund (FD 56201).

AUTHORIZED POSITION CAP

1,248 additional part-time hours were added as part of the budget process.

Kids Hope Alliance Fund
Fund - 10901

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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 FUND
FUND 10901

BACKGROUND
Municipal Code Section 77.103
The Kids Hope Alliance or KHA is responsible for comprehensively developing, overseeing, managing, and implementing the essential services plan for kids as defined in Chapter 77. KHA is also responsible for improving the lives of children and youth in the City by working to ensure the safety, health, employability, and self-value of the children and youth and a more secure future for the children and youth.

SERVICE LEVELS
Additional annual funding of $2,855,000 was added during the FY 26 budget process.

REVENUE
Miscellaneous Revenue
This category contains the FY26 anticipated interest income.

Transfers From Other Funds
This amount represents the transfer from the General Fund – General Services District (FD 00111) required to balance the fund.

EXPENDITURES
Personnel Expenses
This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. Due to delays in the approval of the FY 25 collective bargaining contract legislation, the FY 26 budget includes the impact of the FY 25 and FY 26 wage increases and is mainly driving the net change in this category.

Defined Benefit Pension UAAL
This category includes the City's contribution for the general employees defined benefit pension plan unfunded actuarial accrued liability or UAAL. This category has been created for the FY 26 budget document to accurately present personnel expenses on the General Fund Operating fund (FD 00111) department reports by excluding the budget impact of moving the general employees defined benefit UAAL from departmental budgets to a non-departmental activity.

Operating Expenses
This category is made of various small and several large expenditures, including $375,218 in professional services, $357,980 in facility costs and utilities, and $288,817 in computer system maintenance and security costs. The change in this category is due to the decrease of $55,887 in computer system maintenance and security costs, as well as $34,147 in travel and training budget which were moved to a non-departmental activity with all other executive department travel and training budgets to facilitate additional levels of scrutiny. These are somewhat offset by the increases of $19,796 in the ITD replacements and $16,184 in the facility costs.

Debt Service
This category includes the required debt service payment for the Don Brewer Early Learning Center.

Transfers to Other Funds
This category includes transfers of $200,000 to the Child Services Trust (FD 10904) and $50,000 to the Youth Travel Trust Fund (FD 10905).

Other Uses
This amount represents the total FY 26 program funding for the Essential Service Plan. Due to a Council conflict, KHA program funding is placed in a contingency to be appropriated as part of ordinance 2025-511.

Details on the essential service program funding can be found on the legislative services site as part of ordinance 2025-511-E schedule M.

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

Kids Hope Alliance Trust Fund
Fund - 10904

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

KIDS HOPE ALLIANCE TRUST FUND
FUND 10904

BACKGROUND
Municipal Code Section 111.850-Part A
Code Section 111.850-Part A created a trust fund account to be known as the Kids Hope Alliance Trust Fund. The Chief Executive Officer ("CEO") of the Kids Hope Alliance ("Board") shall deposit into the fund all donations and contributions of money, including gifts and grants, received for use toward achieving the purposes, functions and goals set forth in the Essential Services Plan for Kids and Chapter 77, Ordinance Code. All such donations and contributions shall be accounted for separately within the fund by the CEO. All sums placed into the fund, which shall include all interest earned or accrued thereon, shall be appropriated by the Council prior to expenditure, and shall be utilized for operating, maintaining, and improving the Essential Services Plan for Kids provided in Chapter 77, Ordinance Code, and to provide funding for the Board's mini-grant program. This is an “all years” fund.

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

REVENUE
Transfer From Other Funds
This amount represents a transfer from the Kids Hope Alliance operating fund (FD 10901) to fund efforts related to the Essential Services Plan for Kids Program.

EXPENDITURES
Grants, Aids & Contributions
Due to a Council conflict, funding to support the Essential Services Plan for Kids Program has been moved to a contingency and will be appropriated as part of ordinance 2025-511.

Other Uses
This category includes funding placed in contingency to support the Essential Services Plan for Kids Program.

Youth Travel Trust - KHA
Fund - 10905

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

YOUTH TRAVEL TRUST - KHA
FUND 10905

BACKGROUND
Municipal Code Section 111.850 Part B
This all-years fund was created to house donations and contributions of money, including gifts and grants, received for use toward youth travel.

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

REVENUE
Transfers From Other Funds
This amount represents a contribution from Kids Hope Alliance (FD 10901) to fund efforts related to the youth travel trust.

EXPENDITURES
Grants, Aids & Contributions
Due to a Council conflict, funding for youth travel support has been moved to a contingency and will be appropriated as part of ordinance 2025-511.

Other Uses
This category includes funding placed in contingency for youth travel support for eligible organizations based on applications submitted to the Kid's Hope Alliance.

Jacksonville Upward Mobility Program
Fund - 10906

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

JACKSONVILLE UPWARD MOBILITY PROGRAM
FUND 10906

BACKGROUND

Code Chapter 180 and Section 111.630

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

Section 180.103

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

REVENUE

Transfers From Other Funds

This amount represents the transfer from the General Fund Operating fund (FD 00111) based on the code required calculation, which is 1% of the total approved economic development agreement incentives for areas outside of CRAs.

EXPENDITURES

Operating Expenses

This category includes $461,000 funding for Jacksonville Upward Mobility Program – Trust Fund Authorized Expenditures, which is used to train, educate and maintain a sustainable local workforce.

Better Jacksonville Trust Fund BJP
Fund - 11001

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

BETTER JACKSONVILLE TRUST FUND BJP
FUND 11001

BACKGROUND

Municipal Code Chapter 761

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

REVENUE

Other Taxes

The $337.7 million decrease is due to one-time items included in the FY 25 budget to deauthorized debt funded projects and swap the funding with BJP tax revenue. The FY 26 budget is the anticipated revenue from the Local Option Sales Tax necessary to balance the fund.

Miscellaneous Revenue

This category includes a portion of available interest income within the fund.

EXPENDITURES

Debt Service

This is the anticipated debt service payments required for bond issuances related to BJP.

Transfers to Other Funds

The $369 million decrease is due to one-time items included in the FY 25 budget to deauthorized debt funded projects and swap the funding with BJP tax revenue. Going forward a much smaller amount of BJP tax revenue funding will be transferred to fund capital projects.

For FY 26, this category houses a transfer to the Authorized Capital Projects – FY23 and Forward fund (FD 32124) to fund various FY 26 capital projects.

• New Sidewalk Construction	$250,000
• Trout River Blvd Sidewalk	$300,000
• Chaffee Road	$450,000
• Underdrain Replacements	$500,000
• Countywide Traffic Signalization	$550,000
• West 9th Street Improvements	$2,000,000
• Plummer Grant Sidewalk	$2,400,000
• Wells Road Bridge	$2,500,000
• ADA Compliance - Curb, Ramps, and Sidewalks	$3,400,000
• Hopkins Creek Regional Stormwater Improvements	$4,224,000
• Angel Lakes Sidewalk & Drainage Improvements	$4,500,000
• Drainage System Rehabilitation	$6,000,000
• Emerald Trail - Hogan's Creek to Riverwalk	$8,000,000
• Roadway Resurfacing	$10,280,000
• Cedar Point/Sawpit Road: New Berlin to Shark	$13,000,000
• New Berlin Rd: Cedar Pt To Starrt / Pulsky	$20,000,000

Homelessness Initiatives Special Revenue Fund
Fund - 11103

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

HOMELESSNESS INITIATIVES SPECIAL REVENUE FUND
FUND 11103

BACKGROUND
Chapter 86 and Code Section 111.920
Ordinance 2024-111-E created Code Chapter 86 and Ordinance 2024-041-E amended Code Section 111.920. The code requires that the value of 4% of the approved economic development agreement incentives, for areas outside the CRAs, be transferred to this fund.

Section 86.102
Addressing the needs of Duval County's homeless and chronically unhoused populations is an issue of significant concern and importance to the City and the Jacksonville community. To ensure funds deposited in the Homelessness Initiatives Special Revenue Fund are utilized in a way that maximizes the impact of those dollars in combatting homelessness and supporting a variety of programs and initiatives to meet the needs of the homeless and chronic unhoused populations in Duval County, there is hereby established an advisory commission to be known as the Homelessness Initiatives Commission (hereinafter referred to as the "Commission").

SERVICE LEVELS
Seven JFRD positions were added to the fund during FY25 as part of ordinance 2024-713-E.

REVENUE
Miscellaneous Revenue
This category includes anticipated interest earnings for FY26.

Transfers From Other Funds
This amount represents a transfer from the General Fund Operating fund (FD 00111) of $4.33 million, which includes $1.84 million that is calculated per the requirements of Ordinance Code Section 111.920, as well as $2.49 million in additional funding.

EXPENDITURES
Personnel Expenses
This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. Due to delays in the approval of the FY25 collective bargaining contract legislation, the FY26 budget includes the impact of the FY25 and FY26 wage increases. The overall net change in this category is driven by the seven JFRD positions added to the fund as part of ordinance 2024-713-E.

Operating Expenses
This category includes $1.84 million in trust fund authorized expenditures pursuant to the Section 111.920 Ordinance Code required calculation, as well as $1.06 million in contractual services, and operating expenses of $39,800 for JFRD.

Other Uses
The amount budgeted in FY25 placed in a contingency for future appropriation has been removed for FY26.

AUTHORIZED POSITION CAP
Seven JFRD positions were added to the fund during FY25 as part of ordinance 2024-713-E. Part-time hours remain unchanged.

Huguenot Park
Fund - 11301

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

HUGUENOT PARK
FUND 11301

BACKGROUND
Municipal Code Section 111.126
The Huguenot Memorial Park Maintenance and Improvements and Lifeguard Services Trust Fund is funded by entrance fees, annual pass fees, camper rentals, miscellaneous sales and charges and concession commissions, as well as a subsidy from the General Fund – General Services District (FD 00111). The code states that expenditures from the trust fund shall be for park maintenance, capital improvements and lifeguard services and to offset operating expenses associated with the park.

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

REVENUE
Charges for Services
This category includes estimated revenue for entrance fees, camper rentals, and annual passes. The change in this category is entirely driven by an anticipated reduction of $25,000 in entrance fees in FY 26.

Miscellaneous Revenue
This category includes estimated revenue for miscellaneous sales and charges, commissions, and anticipated interest earnings for FY 26.

Transfers From Other Funds
This amount represents the transfer from the General Fund Operating fund (FD 00111) to balance the fund.

EXPENDITURES
Personnel Expenses
This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. Due to delays in the approval of the FY 25 collective bargaining contract legislation, the FY 26 budget includes the impact of the FY 25 and FY 26 wage increases and is driving the net change in this category.

Defined Benefit Pension UAAL
This category includes the City's contribution for the general employees defined benefit pension plan unfunded actuarial accrued liability or UAAL. This category has been created for the FY 26 budget document to accurately present personnel expenses on the General Fund Operating fund (FD 00111) department reports by excluding the budget impact of moving the general employees defined benefit UAAL from departmental budgets to a non-departmental activity.

Operating Expenses
This category includes various expenditures, the largest of which are $183,143 in citywide building and utility costs including security/guard services, $37,478 in fleet services charges, and $35,632 in computer system maintenance and security costs. The change in this category is driven by several factors, but is mostly due to reduction of $14,230 in combined fleet services charges.

Other Uses
This category houses the charge for the City's indirect cost recovery study.

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

Kathryn A Hanna Park Improvement
Fund - 11302

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

KATHRYN A. HANNA PARK IMPROVEMENT
FUND 11302

BACKGROUND
Municipal Code Section 111.125
The Kathryn A. Hanna Park Improvement fund was established to receive all revenues and interest earned by the City from admission fees, rentals of facilities and other funds from activities and events occurring at Hanna Park. The generated revenues are used to offset the expenditures for personnel, operating and capital outlay.

SERVICE LEVELS
$202,141 has been budgeted to fund the Hanna Park Parking Lot 11 capital project.

REVENUE
Charges for Services
This category includes estimated revenue for camper rentals, entrance fees and annual passes. The change in this category is entirely driven by expected increases in annual pass fee revenue in FY 26.

Miscellaneous Revenue
This category includes miscellaneous sales and charges, commissions, facility rental fees, overtime reimbursement charges, and anticipated investment pool earnings for FY 26.

Fund Balance Appropriation
Fund balance is appropriated to balance the fund.

EXPENDITURES
Personnel Expenses
This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. Due to delays in the approval of the FY 25 collective bargaining contract legislation, the FY 26 budget includes the impact of the FY 25 and FY 26 wage increases and is driving the net change in this category.

Defined Benefit Pension UAAL
This category includes the City's contribution for the general employees defined benefit pension plan unfunded actuarial accrued liability or UAAL. This category has been created for the FY 26 budget document to accurately present personnel expenses on the General Fund Operating fund (FD 00111) department reports by excluding the budget impact of moving the general employees defined benefit UAAL from departmental budgets to a non-departmental activity.

Operating Expenses
This category includes various expenditures, the largest of which include $529,005 in citywide building and utility costs including security/guard services, $328,327 in repairs and maintenance including supplies, and $109,204 in fleet charges.

Transfers To Other Funds
This amount represents a $202,141 transfer out to the Authorized Capital Project (FD 32111) to fund the CIP project Hanna Park Parking Lot 11 for FY 26, as well as a transfer of $70,245 to the Group Health fund (FD 56201) which was added during the City Council Finance budget hearings to offset non-public safety health premiums.

Other Uses
This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP

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

Florida Boater Improvement Program
Fund - 11306

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

FLORIDA BOATER IMPROVEMENT PROGRAM
FUND 11306

BACKGROUND
Municipal Code Section 110.413 and Florida Statute 328.72
The Florida Boater Improvement Trust Fund was established to provide boat-related activities (including recreational channel marking and public launching facilities); removal of floating structures deemed a hazard to public safety and health and manatee and marine mammal protection. This is an “all-years” fund, which means once dollars are appropriated, the appropriation stays in place from year to year rather than lapsing.

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

REVENUE
Charges for Services
This amount represents the anticipated revenue for boat registration fees in FY 26.

EXPENDITURES
Operating Expenses
The budgeted funding will be utilized for repairs of city-owned boat ramps, docks, etc.

Cecil Field Commerce Center
Fund - 11308

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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 FIELD COMMERCE CENTER
FUND 11308

BACKGROUND
Municipal Code Section 111.185
The Cecil Field Commerce Center fund houses the revenue and operating expenses for the community center, aquatics complex, and the athletic complex located at Cecil Field. This fund is overseen by Parks, Recreation and Community Services.

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

REVENUE
Charges for Services
The category represents estimated revenue for organized event charges, summer camp programming and entrance fees. The change in this category is entirely driven by anticipated increases in entrance fees and summer camp programming charges during FY26, although these are somewhat offset by an anticipated decrease in organized event charges.

Miscellaneous Revenue
The category includes miscellaneous sales and charges related to aquatic activities, and anticipated interest earnings for FY26.

Transfers From Other Funds
This amount represents the transfer from the General Fund Operating fund (FD 00111) to balance the fund.

EXPENDITURES
Personnel Expenses
This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. Due to delays in the approval of the FY25 collective bargaining contract legislation, the FY26 budget includes the impact of the FY25 and FY26 wage increases and is driving the net change in this category.

Defined Benefit Pension UAAL
This category includes the City's contribution for the general employees defined benefit pension plan unfunded actuarial accrued liability or UAAL. This category has been created for the FY26 budget document to accurately present personnel expenses on the General Fund Operating Fund (FD 00111) department reports by excluding the budget impact of moving the general employees defined benefit UAAL from departmental budgets to a non-departmental activity.

Operating Expenses
This category consists of various small items and several larger items, the largest of which includes $545,475 in maintenance contracts for utilities, pools and fields at Cecil Field Commerce Center and Taye Brown Regional Park. The change in this category is driven by several factors, the largest of which include reductions of $25,399 in utility costs and $13,377 in computer system maintenance and security costs.

Other Uses
This category houses the charge for the City's indirect cost recovery study.

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

Cecil Commerce Center
Fund - 11312

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

CECIL COMMERCE CENTER
FUND 11312

BACKGROUND
Municipal Code Section 111.625: This all-years fund was established by Ordinance 98-1052 to house all revenues received or earned by the City from the development and operation of the Cecil Commerce Center (excluding revenues related to an interlocal agreement with the Jacksonville Aviation Authority). Funds deposited into this trust fund are used for the improvements, repairs, or maintenance costs of City facilities or other costs of undertaking City obligations or goals at Cecil Commerce Center. The Office of Economic Development manages most of the activities within this fund and the Parks, Recreation and Community Services Department oversees a small portion of forestry activities.

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

REVENUE
Miscellaneous Revenue
This category includes revenue from the rental of city facilities of $1,525,329, available miscellaneous revenue of $5,000 and available proceeds from the sale of property of $3,392,613, which is being used to balance the fund. The net increase of $1,796,774 is due to annual increases for lease agreements at Cecil Commerce Center, as well as an all-years appropriation of sale proceeds as detailed in the Transfer to Other Funds section.

EXPENDITURES
Operating Expenses
This category includes $3.1 million in professional services for the building and property maintenance contract for the Cecil Commerce Center and forestry management services by the Florida Department of Agriculture. Additional expenses include a supervision allocation from the Office of Economic Development of $281,462 and miscellaneous insurance costs associated with the facility of $260,081. The change in this category is primarily driven by an increase of $1 million in professional services for FY26.

Transfer to Other Funds
This category houses a transfer to the capital project fund (FD 32124) to fund the Logistics Lane Road Extension and Mega Site Rail Spur capital projects.

Other Uses
This category houses the charge for the City’s indirect cost recovery study.

Beach Erosion - Local
Fund - 11404

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

BEACH EROSION – LOCAL
FUND 11404

BACKGROUND

The Beach Erosion - Local Fund is primarily governed by the Local Cooperation Agreement (established in 1978) between the Federal Government (Army Corps of Engineers) and the City of Jacksonville. The agreement provides for periodic renourishment of the County's beaches and to maintain the design profile for a total of 50 years (through the year 2028). The State is not a party to the aforementioned agreement but has participated in previous years in each phase of beach renourishment by contributing a percentage of the "local share". State funding is not guaranteed and is subject to State legislative approval. Total project costs are shared between federal and non-federal (County and State) funding at the level of 61.6% and 38.4%, respectively. The State of Florida and City of Jacksonville share of the non-federal funding is approximately 47.21% and 52.79%, respectively.

REVENUE

Transfers From Other Funds

This amount represents a transfer from the General Fund Operating fund (SF 00111) as part of the local share obligations.

EXPENDITURES

Other Uses

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

Animal Care & Protective Services Programs
Fund - 11501

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

ANIMAL CARE AND PROTECTIVE SERVICES PROGRAMS
FUND 11501

BACKGROUND
Municipal Code Section 111.450
Ordinance 2010-527-E grants the Animal Care and Protective Services Division (ACPS) authority to oversee the Spay and Neuter Rebate Trust. Revenues are derived from a portion of licensing fees and revenues generated by the adoption of animals for the purpose of promoting and performing sterilization procedures. This is an all-years fund, which means once dollars are appropriated, the appropriation stays in place from year to year rather than lapsing. Ordinance 2024-0175-E has re-organized departmental structures, transferring Animal Care & Protective Services from the Neighborhoods Department to the Office of Administrative Services.

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

REVENUE
Charges for Services
This category includes the revenue in animal licenses and permits and animal adoption fees.

Fines and Forfeits
This amount represents anticipated spay and neuter forfeited deposits in FY 26.

Miscellaneous Revenue
This amount represents anticipated interest earnings for FY 26.

Transfer From Other Funds
This amount represents the subsidy from the General Fund Operating Fund (FD 00111) to balance the fund.

EXPENDITURES
Personnel Expenses
This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. Due to delays in the approval of the FY 25 collective bargaining contract legislation, the FY 26 budget includes the impact of the FY 25 and FY 26 wage increases and is driving the net change in this category.

Operating Expenses
This category includes several expenditures, the largest of which is $941,402 in contractual services. This includes $532,402 for First Coast No More Homeless Pets, $400,000 for the Jacksonville Humane Society, and $9,000 for other small contractual services.

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

Driver Education Safety Trust
Fund - 11507

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

DRIVER EDUCATION SAFETY TRUST
FUND 11507

BACKGROUND
Municipal Code Section 111.390:
The Driver Education Safety Trust was authorized by Ordinance 2002-1165-E. Pursuant F.S. 318.1215, funding is provided via an additional $3 levy on each civil traffic penalty. Funding is used for driver education safety programs in public and non-public schools. Florida Statute requires a minimum of 30 percent of a student's time in the program be behind-the-wheel training. Expenditures budgeted are managed by the Duval County School System. This is an all years' fund.

REVENUE
Fines and Forfeits
This category houses the anticipated fines to be received for traffic court criminal and civil service charges in FY 26.

Miscellaneous Revenue
This category represents anticipated interest income for FY 265. The amount is based on the fund's average cash balance and the anticipated interest rate.

EXPENDITURES
Grants, Aids & Contributions
This is a pass-through of 100% of the revenue to the Duval County School System.

Jacksonville Veterans Memorial Trust
Fund - 11518

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

JACKSONVILLE VETERANS MEMORIAL TRUST
FUND 11518

BACKGROUND

Municipal Code Section 111.245 and 122.102(d)

Ordinance 2019-095-E approved an agreement between the City and VyStar Credit Union for Naming Rights of the Jacksonville Veterans Memorial Arena, as part of that agreement 10% of the annual naming rights revenue received by the City must be placed in this fund to be used to support veterans' programs and initiatives. A newly created Veterans Council of Duval County was established to evaluate eligible programs and initiatives and make recommendations for funding. By April 1 of each year, the Veterans Council of Duval County is required to provide to the City a list of veterans programs and dollar amounts to be included in the annual budget.

REVENUE

Transfer From Other Funds

This amount represents a transfer from the City Venues – City fund (FD 47101) required by the VyStar naming rights agreement. The amount is the required 10% of the annual naming rights revenue per the agreement with VyStar.

EXPENDITURES

Operating Expenses

This category contains the funding being provided to the Veterans Council of Duval County for mini grants.

Other Uses

The remaining balance is being placed into a contingency for future appropriation by Council.

General Trust & Agency
Fund - 11528

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

GENERAL TRUST AND AGENCY
FUND 11528

BACKGROUND
This general trust and agency fund contains various unique revenue sources with specific usage restrictions. The annual budget process includes two of those revenue sources.

City Wellness and Fitness
Municipal Code Section 111.471
This revenue source was established by Ordinance 2016-008-E and pursuant to the municipal code, this funding can be used for fitness activities, wellness programs, equipment, biometric testing services, rewards programs and all other products and services deemed necessary, including the services of an independent contractor to manage the programs.

Mental Health Offender Program
Ordinance 2021-822-E
This program was created with the passage of ordinance 2021-822-E to provide funding to alleviate the traditional criminal justice system from incarcerating misdemeanor offenders who exhibit mental illness by providing services directly related to behavioral health.

SERVICE LEVELS
Additional funding of $25,000 for the Mental Health Offender Program has been included in the FY 26 budget.

REVENUE
Miscellaneous Revenue
This amount represents a contribution from Florida Blue for the city wellness and fitness program pursuant to the City's health insurance contract.

Transfers From Other Funds
The General Fund – GSD (FD 00111) has provided funding for the mental health offender program.

EXPENDITURES
Operating Expenses
This category includes funding of $200,000 for the operation of the city's wellness and fitness program, and $600,000 for the Mental Health Offender Program.

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	Change From Prior Year 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

ART IN PUBLIC PLACES TRUST
FUND 11532

BACKGROUND

Municipal Code Section 111.160 and 126 Part 9

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

- 80% for public art
- 10% for public art maintenance
- 10% for administration and community education

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

REVENUE

Transfers from Other Funds

This amount includes the code required transfer from the General Fund Operating fund (FD 00111) for the CIP vertical construction.

EXPENDITURES

Operating Expenses

This represents the non-capital funding provided for both professional services and miscellaneous services and charges.

Capital Outlay

This amount represents capital funding set aside to purchase public art.

Building Inspection
Fund - 15104

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

BUILDING INSPECTION
FUND 15104

BACKGROUND

Municipal Code Section 320.409
Florida State Statute 166.222
The Building Inspection fund houses the finances of the Building and Inspection Division within Planning and Development, the activity within Fire and Rescue which deals with new construction fire plans review and the portion of the Developmental Services Division within Planning and Development that supports new construction. The activities within this fund primarily ensure the safety of buildings and related landscapes and are responsible for ensuring that existing and future developments and construction comply with the Florida Building Code and local ordinances. The activities include performing inspections and enforcing fire, building, electrical, plumbing, mechanical, and other related city codes. The activities also include performing reviews of various permit applications and plans examination. Ordinance 2025-0030-E has re-organized departmental structures, transferring Building Inspection and Development Services from the Planning and Development Department to Public Works.

SERVICE LEVELS

Six positions were added during FY 26 budget process to assist with increased workload. One-time funding of $130,000 was provided to purchase vehicles for two of the added positions. One-time funding of $100,000 was provided for renovations to the Building Inspection space in the Ed Ball Building. Annual funding of $500,000 was provided for professional civil engineering and technical services. Annual funding of $20,000 was provided for employee training to increase efficiency. Funding of $50,000 was provided to purchase and install streaming equipment for the Ed Ball Hearing Room, including $25,000 in annual contractual AV services.

REVENUE

Permits, Fees and Special Assessments
This category houses various fees including building permit fees, site development review fees, plans review sheet resubmittal fees, and inspection fees collected by this fund. The change in this category is driven by several factors, the largest of which are anticipated increases of $753,431 in building permit review fees, and $371,031 in building inspection fees.

Charges for Services
This category houses the various non-inspection fees collected, including those for fire plans review, zoning and rezoning, re-inspection, site development review, and plat fees.

Fines and Forfeits
This category includes fines issued for code violations. The change in this category is primarily driven by the removal of reactivation reinstatement fees, which are no longer charged due to changes in Florida state law.

Miscellaneous Revenue
This category includes revenues from the sales of printed materials such as books, maps, and regulations, as well as anticipated interest earnings. The change in this category is primarily driven by a decrease of $78,902 in anticipated interest earnings for FY 26. This is somewhat offset by an increase of $20,327 in miscellaneous sales and charges.

Fund Balance Appropriation
Fund balance is appropriated to balance the fund.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. Due to delays in the approval of the FY 25 collective bargaining contract legislation, the FY 26 budget includes the impact of the FY 25 and FY 26 wage increases and is driving the net change in this category along with the costs related to the additional positions as detailed in the Authorized Position Cap section below.

Defined Benefit Pension UAAL

This category includes the City's contribution for the general employees defined benefit pension plan unfunded actuarial accrued liability or UAAL. This category has been created for the FY 26 budget document to accurately present personnel expenses on the General Fund Operating fund (FD 00111) department reports by excluding the budget impact of moving the general employees defined benefit UAAL from departmental budgets to a non-departmental activity.

Operating Expenses

This category is made of various small items and several large expenditures, including $1.57 million in professional services, $1.45 million in computer system maintenance and security costs, $1.18 million in allocated building costs, and $645,574 in combined fleet vehicle costs. The change in this category is driven by several factors, the largest of which are decreases of $826,502 in fleet vehicle costs, $693,019 in allocated supervision costs due to re-organized departmental structures per Ordinance 2025-0030-E, $501,847 in repairs to building and equipment, and $262,576 in computer system maintenance and security costs. These are somewhat offset by an increase of $500,000 in professional services for civil engineering and technical services.

Transfer to Other Funds

This category includes a transfer of $460,000 to Authorized Capital Projects fund (FD 32124) for capital projects as previously detailed. This category also includes a transfer of $889,876 to the Group Health fund (FD 56201) which was added during the City Council Finance budget hearings to offset non-public safety health premiums.

Other Uses

This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP

The authorized position cap within the Building Inspection fund increased by six positions to assist with increased workload: two Building Plans Examiner positions, two Building Code Enforcement Coordinator positions, and two Permit Assistant positions were added during FY 26 budget process. Part-time hours remain unchanged.

Veterinary Services
Fund - 15106

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

VETERINARY SERVICES
FUND 15106

BACKGROUND
Municipal Code Section 111.455
Ordinance 2010-527-E grants the Animal Care and Protective Services Division authority to oversee the Veterinary Services Trust Fund. Revenues are derived from a portion of animal licenses and permits to support impounded and distressed animals. This is an all years fund, which means once dollars are appropriated, the appropriation stays in place from year to year rather than lapsing. Ordinance 2024-0175-E has re-organized departmental structures, transferring Animal Care & Protective Services from the Neighborhoods Department to the Office of Administrative Services.

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

REVENUE
Charges for Services
This category includes revenue from animal licenses and permits, and animal control medical fees. Revenues from both fees are expected to be lower in FY 26 based on FY 25 actuals.

Miscellaneous Revenue
This category includes projected private contribution revenue of $12,160 and investment pool earnings of $10,782 for FY 26.

EXPENDITURES
Operating Expenses
This category includes funding for veterinary chemicals and drugs, as well as funding for contractual services for biohazardous waste disposal. The change in this category is driven entirely by a reduction in chemical and drug costs for FY 26.

Library Conference Facility Trust
Fund - 15107

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

LIBRARY CONFERENCE FACILITY TRUST
FUND 15107

BACKGROUND
Municipal Code Section 111.830
The Library Conference Facility Trust was established per Ordinance 2006-237-E. The Main Library charges a fee for the use of the conference facilities to cover the cost associated with operating and leasing conference facilities for business, recreational and social purposes. This is an “all-years” fund, which means that once funds are appropriated, the appropriation stays in place from year to year rather than lapsing. During the budget process, the amounts budgeted may include de-appropriating unused balances in both expense and revenue from the prior fiscal year. The clean-up of an all-years fund, as part of the annual budget, may cause negative totals. The upcoming fiscal year budget needs are netted against the “all year’s” balances to determine the proposed change to the “all year’s” appropriation.

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

REVENUE
Miscellaneous Revenue
This category includes the anticipated facility rental revenue for the conference facility and investment pool earnings in FY 26. The change in this category is mainly due to an expected increase of $44,000 in rental revenue for library conference facilities. This is somewhat offset by the decrease of $4,215 in investment pool earnings in FY 26.

Transfer From Other Funds
This amount represents a contribution from the General Fund/General Services District (FD 00111) to balance the budget.

EXPENDITURES
Personnel Expenses
This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. Due to delays in the approval of the FY 25 collective bargaining contract legislation, the FY 26 budget includes the impact of the FY 25 and FY 26 wage increases and is driving the net change in this category. These are somewhat offset by the decrease of $16,132 in part time salaries.

Defined Benefit Pension UAAL
This category includes the City’s contribution for the general employees defined benefit pension plan unfunded actuarial accrued liability or UAAL. This category has been created for the FY 26 budget document to accurately present personnel expenses on the General Fund Operating fund (FD 00111) department reports by excluding the budget impact of moving the general employees defined benefit UAAL from departmental budgets to a non-departmental activity.

Operating Expenses
This category is made of various small items, the largest of which is $76,575 for security & guard services contract costs. The change in this category is driven by the increases of $2,910 in the security guard services contract cost and $3,000 in the advertising and promotion cost. These are mostly offset by the decrease of $5,000 in repairs and maintenance.

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

Opioid Settlement Fund
Fund - 15111

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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)

OPIOID SETTLEMENT FUND
FUND 15111

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

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

REVENUE
Miscellaneous Revenue
This represents the settlement revenue necessary to cover JFRD opioid settlement activity costs for FY 26, as well as anticipated interest earnings.

EXPENDITURES
Personnel Expenses
This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. Due to delays in the approval of the FY 25 collective bargaining contract legislation, the FY 26 budget includes the impact of the FY 25 and FY 26 wage increases and is driving the net change in this category along with the reduction in costs associated with the elimination of part time hours for FY 26.

Operating Expenses
This category is made of various small items, including $39,570 for hardware software maintenance, $3,000 in medical supplies, and $3,000 in fleet charges.

Capital Outlay
FY25 budgeted amount for specialized equipment has been removed.

Transfers To Other Funds
This amount represents a transfer of $8,221 to the Group Health fund (FD 56201) which was added during the City Council Finance budget hearings to offset non-public safety health premiums.

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

AUTHORIZED POSITION CAP
The authorized cap is unchanged. Part-time hours were eliminated as part of the budget process.

Court Cost Courthouse Trust Fund
Fund - 15202

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

COURT COST COURTHOUSE TRUST
FUND 15202

BACKGROUND
Municipal Code Section 111.380 and 634.102
As a result of Ordinance 2010-561, the State Court facilities surcharge was increased from $15 to $30. This surcharge is levied on non-criminal traffic violations and the criminal violations listed in Florida Statutes Section 318.17 to be used exclusively to fund maintenance and capital improvements associated with court facilities.

Municipal Code Section 634.102 states, no less than 25% of the $30 fee shall be spent on maintenance. This is an “all-years” fund, which means that once funds are appropriated, the appropriation stays in place from year to year rather than lapsing.

REVENUE
Charges for Services
This category includes the FY 26 anticipated court facilities surcharge revenue.

Miscellaneous Revenue
This category includes available interest income revenue.

EXPENDITURES
Operating Expenses
This amount represents the building maintenance expense, of a minimum of 25% of budgeted revenues, as detailed above. The costs to maintain the courthouse complex reside in the public buildings internal service fund and are allocated to this fund via an internal service charge. Any excess revenue over debt service costs is loaded into the Courthouse maintenance cost internal service charge.

Debt Service
This is the required FY 26 debt service costs associated with the Courthouse bond issue.

Recording Fees Technology
Fund - 15203

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

RECORDING FEES TECHNOLOGY
FUND 15203

BACKGROUND
Municipal Code Section 111.388
Florida State Statute 28.24 and 29.008
Pursuant to Florida Statute 28.24(12)(e)
(1) If the counties maintain legal responsibility for the costs of the court-related technology needs as defined in 29.008(1)(f)2,; $2 shall be *distributed to the board of county commissioners to be used exclusively to fund court related technology and court technology needs as defined in s. 29.008(1)(f)2. and (h) for the state trial courts, state attorney, public defender, and criminal conflict and civil regional counsel in that county.* If the counties maintain legal responsibility for the costs of the court-related technology needs as defined in s. 29.008(1)(f)2. and (h), notwithstanding any other provision of law, *the county is not required to provide additional funding beyond that provided in this section* for the court-related technology needs of the clerk as defined in s. 29.008(1)(f)2. and (h).

SERVICE LEVELS
The General Fund Operating fund (FD 00111) has provided additional one-time funding of $482,348 to provide technology items over and above the amount provided pursuant to the Florida Statute.

REVENUE
Charges for Services
This category represents the estimated FY 26 technology recording fee tied to the recording of deeds and mortgages.

Miscellaneous Revenue
This category represents anticipated interest income for FY 26. The amount is based on the fund's average cash balance and the anticipated interest rate.

Transfers From Other Funds
This category contains the transfer from the City's General Fund Operating fund (FD 00111) as discussed above.

Fund Balance Appropriation
Available fund balance is being appropriated to help balance the fund.

EXPENDITURES
Operating Expenses
The table below shows the funding provided by State agency.

	556,240	641,861	474,302	1,672,403
Expenditure	Courts	Public Defender	State Attorney	Total
Computer Equipment	90,000	107,301	20,000	217,301
IT Internal Service	151,240	11,225	249,302	411,767
Other Operating Items	5,000	72,000	5,000	82,000
Professional Services	180,000	40,900	150,000	370,900
Repairs and Maintenance	130,000	292,435	0	422,435
Software / Hardware Licenses and Maint.	0	118,000	50,000	168,000

Capital Outlay
This category includes funding for various capital items.

- Courts $150,000
- State Attorney $150,000
- Public Defender $115,000

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	Change From Prior Year 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

DUVAL COUNTY TEEN COURT PROGRAMS TRUST
FUND 15204

BACKGROUND
Municipal Code Section 111.375
Florida State Statute 938.19
The Teen Court Programs Trust provides Duval County youth with an alternative to a conviction record by diverting them into programs where they are subject to peer group involvement as part of the rehabilitation process, and/or exposure to community service work, positive role models, law students and the judicial system. In addition, the Teen Court Truancy Program has been developed to reduce truancy. These programs are funded by a $3 fee charged pursuant to Florida Statute 938.19 to fund Teen Court Programs. As a result of Ordinance 2006-1066-E, the Teen Court Trust Program and the Teen Court Truancy Program are administered by the Courts.

SERVICE LEVELS
A subsidy of $182,074 is being provided by the General Fund Operating fund (FD 00111) to maintain existing program service levels.

REVENUE
Charges for Services
This category includes the estimated FY 26 revenues received from the $3 fee charged pursuant to Florida Statute 938.19.

Miscellaneous Revenue
This category represents anticipated interest income for FY 26. The amount is based on the fund's average cash balance and the anticipated interest rate.

Transfers From Other Funds
The State established funding source is unable to fund current service levels within the fund, therefore the City's General Fund Operating fund (SF 00111) is providing a contribution to maintain current service levels.

Fund Balance Appropriation
Available fund balance is being appropriated to help balance the fund.

EXPENDITURES
Personnel Expenses
This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. Due to delays in the approval of the FY 25 collective bargaining contract legislation, the FY 26 budget includes the impact of the FY 25 and FY 26 wage increases and is driving most of the net change in this category.

Defined Benefit Pension UAAL
This category includes the City's contribution for the general employees defined benefit pension plan unfunded actuarial accrued liability or UAAL. This category has been created for the FY 26 budget document to accurately present personnel expenses on the General Fund Operating fund (FD 00111) department reports by excluding the budget impact of moving the general employees defined benefit UAAL from departmental budgets to a non-departmental activity.

Operating Expenses
This category includes various small expenditures, the largest of which is $96,000 in professional services.

AUTHORIZED POSITION CAP
The authorized position cap is unchanged from the prior year.

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	Change From Prior Year 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

COURT COSTS $65 FEE FS: 939 185
FUND 15213

BACKGROUND
Municipal Code Section 111.385
Florida State Statute 939.185
Florida Statute Section 939.185 authorizes a $65 fee on felony, misdemeanor, or criminal traffic offenses. This revenue is split into four separate activities which receive 25% of the total revenue: Legal Aid, Duval County Law Library, Juvenile Drug Court, and Judicial Support. Pursuant to Florida Statute, any remaining funding at year end will be transferred into the Judicial Support activity.

SERVICE LEVELS
A subsidy of $452,301 is being provided by the City's General Fund Operating fund (FD 00111) to maintain existing program service levels including an additional $250,000 to Jacksonville Area Legal Aid (JALA) over and above the amount provided by the statute.

REVENUE
Charges for Services
This category represents estimated FY 26 revenue to be received related to Florida Statute 939.185. The funding will be shared equally among the four activities.

Miscellaneous Revenue
This category includes the anticipated interest income for FY 26 as well as additional revenue received by the Duval County Law Library for copier services for the public, Continuing Learning Education seminars for lawyers.

Transfers From Other Funds
The State established funding source is unable to fund current service levels within the fund, therefore the City's General Fund Operating fund (FD 00111) is providing a contribution to not only maintain current service levels but provide an additional $250,000 to JALA over and above the amount provided by the statute.

Fund Balance Appropriation
Available fund balance is being appropriated to help balance the fund.

EXPENDITURES
Personnel Expenses
This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. Due to delays in the approval of the FY 25 collective bargaining contract legislation, the FY 26 budget includes the impact of the FY 25 and FY 26 wage increases and is driving most of the net change in this category.

Defined Benefit Pension UAAL
This category includes the City's contribution for the general employees defined benefit pension plan unfunded actuarial accrued liability or UAAL. This category has been created for the FY 26 budget document to accurately present personnel expenses on the General Fund Operating fund (FD 00111) department reports by excluding the budget impact of moving the general employees defined benefit UAAL from departmental budgets to a non-departmental activity.

Operating Expenses
This category includes various small items and several large expenditures including $171,960 in pass-through funding to JALA, and $200,000 in professional and contractual services.

Capital Outlay
This is the funding provided to the Duval County Law Library for library materials.

Grants, Aids & Contributions
This is one time funding to be paid directly to JALA.

AUTHORIZED POSITION CAP
The authorized position cap is unchanged from the prior year.

Hazardous Waste Program - SQG
Fund - 15302

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

HAZARDOUS WASTE PROGRAM - SQG
FUND 15302

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

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

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

REVENUE
Charges for Services
This amount represents revenue from hazardous waste fees collections and miscellaneous charges.

Miscellaneous Revenue
This category includes the anticipated interest earnings for FY26.

Fund Balance Appropriation
Fund balance is being appropriated to balance the fund.

EXPENDITURES
Personnel Expenses
This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. Due to delays in the approval of the FY25 collective bargaining contract legislation, the FY26 budget includes the impact of the FY25 and FY26 wage increases and is driving the net change in this category.

Operating Expenses
This category includes various small expenditures, the largest of which are $16,375 in employee travel and training, and $16,137 in computer system maintenance and security costs. The net decrease in this category is mainly due to decreases of $2,821 in ITD replacements, $2,717 in computer systems maintenance and security costs, and $2,215 in employee travel expenses, this is somewhat offset by an increase of $7,001 in fleet vehicle replacement costs.

Transfers to Other Funds
A transfer to the Group Health fund (FD 56201) was added during the City Council Finance budget hearings to offset non-public safety health premiums.

Other Uses
This category represents the annual charge for the City’s indirect cost recovery study. The decrease is due to the removal of FY25 budgeted cash carryover.

AUTHORIZED POSITION CAP
The authorized position cap is unchanged from the prior year.

Tree Protection & Related Expenditures
Fund - 15304

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

TREE PROTECTION AND RELATED EXPENDITURES
FUND 15304

BACKGROUND
Municipal Code Section 111.760

The City of Jacksonville's Tree Protection and Related Expenditures Trust Fund provides that protected trees are required to be conserved during the clearing of land for development purposes wherever and whenever reasonably possible. To the extent that protected trees are lost or destroyed, the developer mitigates their loss or destruction by planting replacement trees or by paying a monetary contribution to this fund. The funds deposited in the Fund, together with any interest accrued thereon, shall be expended for providing trees, and maintaining trees, within City rights-of-way and on other lands owned by the City, its agencies or authorities, or upon which other ownership control may be exerted by the City, its agencies or authorities, including parks, public areas and easements, and also along all other public rights-of-way and on all other public lands in Duval County. Municipal code section 111.760 allows appropriation of these funds for tree maintenance in any fiscal year cannot exceed twenty-five percent of the budgeted amount for tree maintenance within the Public Works Department.

SERVICE LEVELS
Three additional positions and related costs were added as part of the budget process as detailed in the Authorized Position Cap section below. One-time funding of $150,000 was provided to purchase vehicles for the three additional positions.

REVENUES
Miscellaneous Revenue
This amount represents the appropriation of available revenue to offset the annually budgeted expenditures.

EXPENDITURES
Personnel Expenses
This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. Due to delays in the approval of the FY 25 collective bargaining contract legislation, the FY 26 budget includes the impact of the FY 25 and FY 26 wage increases and is driving the net change in this category along with the costs related to the additional positions added as detailed in the Authorized Position Cap section below.

Defined Benefit Pension UAAL
This category includes the City's contribution for the general employees defined benefit pension plan unfunded actuarial accrued liability or UAAL. This category has been created for the FY 26 budget document to accurately present personnel expenses on the General Fund Operating fund (FD 00111) department reports by excluding the budget impact of moving the general employees defined benefit UAAL from departmental budgets to a non-departmental activity.

Operating Expenses
This category includes several small expenditures, as well as $479,517 in trust fund authorized expenditure funding for tree maintenance, which represents the 25% allowable funding as detailed above. The change in this category is almost entirely driven by increases in fleet vehicle costs and general liability insurance costs related to the additional vehicles added.

Transfers to Other Funds
A transfer to the Group Health fund (FD 56201) was added during the City Council Finance Committee budget hearings to offset non-public safety health premiums.

AUTHORIZED POSITION CAP

The authorized position cap increased by three positions: One (1) City Arborist position, one (1) Landscape Architect position, and one (1) Associate Urban Forester position were added as part of FY 26 budget process.

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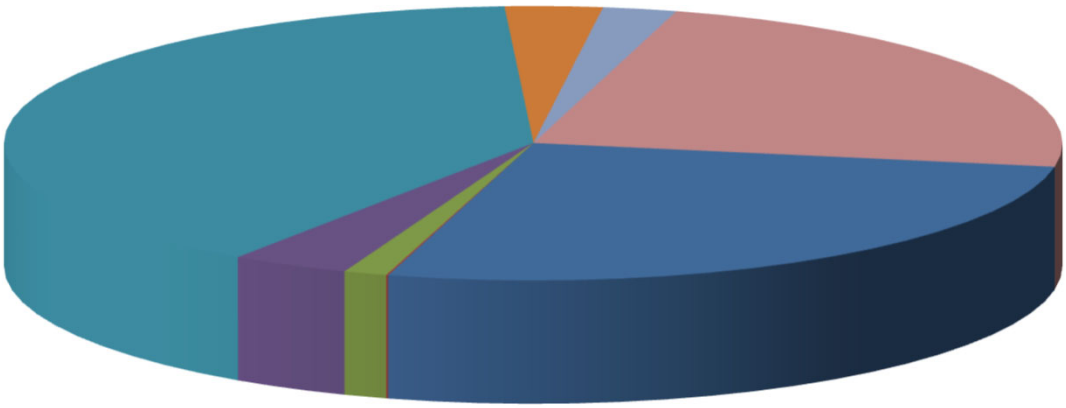
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ENTERPRISE FUNDS

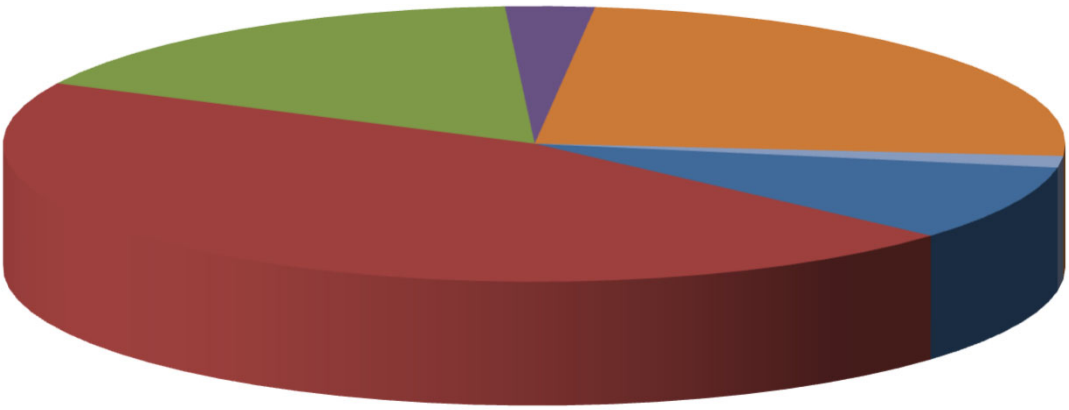
ENTERPRISE FUNDS

REVENUE BY CATEGORY



- Charges for Services 45.4%
- Fines and Forfeits 0.1%
- Fund Balance Appropriation 2.2%
- Miscellaneous Revenue 6.2%
- Other Sources 0.0%
- Other Taxes 5.1%
- Permits, Fees and Special Assessments 3.9%
- Transfers From Other Funds 37.1%

EXPENDITURES BY CATEGORY



- Personnel Expenses 8.8%
- Operating Expenses 45.6%
- Debt Service 16.9%
- Capital Outlay 2.7%
- Grants, Aids & Contributions 0.0%
- Transfers to Other Funds 24.6%
- Other Uses 1.4%

ENTERPRISE FUNDS

Summary of Funds

Fund	Description	Personnel Expenses	Operating Expenses	Capital Outlay	Debt Service	Grants, Aids & Contrib.	Transfers to Other Funds	Other Uses	Approved Budget
41102	Public Parking	2,490,884	2,107,509	3			147,434	203,772	**4,949,602**
42101	Motor Vehicle Inspection	351,220	45,553	1				29,266	**426,040**
43101	Solid Waste Disposal	9,791,619	117,636,512	1	5,806,509		59,565,096	2,633,046	**195,432,783**
43102	Contamination Assessment		135,751					327,067	**462,818**
43103	Landfill Closure	398,956	1,669,797	2			29,928	1,198,915	**3,297,598**
43301	Solid Waste Facilities Mitigation						280,745		**280,745**
43302	Solid Waste Class III Mitigation							533,716	**533,716**
43303	SW Facilities Mitigation Projects						244,198		**244,198**
44101	Stormwater Service	10,470,681	12,309,128	2	582,666		11,431,799	694,093	**35,488,369**
45102	Equestrian Center-NFES Horse		667,260						**667,260**
46101	Sports Complex CIP			4,643,140	3,080,735		2,374,775		**10,098,650**
47101	City Venues-City		12,453,870	605,001			28,276,867		**41,335,738**
47102	City Venues-ASM	13,285,661	42,661,765	1,544,525					**57,491,951**
47103	Capital Projects-City Venues Surcharge			4,502,200					**4,502,200**
47105	City Venues-Debt Service				60,734,736				**60,734,736**
	Total Enterprise Funds	**36,789,021**	**189,687,145**	**11,294,875**	**70,204,646**	**0**	**102,350,842**	**5,619,875**	**415,946,404**

Public Parking
Fund - 41102

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

PUBLIC PARKING
FUND 41102

BACKGROUND
Municipal Code Section 122.203: This enterprise fund houses the revenue and costs associated with the Office of Public Parking. The Office of Public Parking manages City-owned parking lots and garages. Revenues are generated through daily, monthly, and special event parking fees, as well as other fines and forfeitures.

SERVICE LEVELS
Additional funding of $116,436 has been provided for repairs to the Library and Yates Building parking garages.

REVENUE
Permits, Fees and Special Assessments
This category includes permits for scooters, on-street parking placards and wrecker and towing firm fees for vehicles unattended after 24 hours.

Charges for Services
This category includes monthly, daily, and special events parking fees, late fees, and collection fees.

Fines and Forfeits
This category includes parking fines and vehicle immobilization fees. This category also includes negative budget revenue lines for the police and fire pension fund contribution and the disabled trust fund contribution.

Miscellaneous Revenue
This category includes tenant revenue, estimated interest income and miscellaneous sales and charges.

Fund Balance Appropriation
Available fund balance is being appropriated, at the request of the Finance Committee, to fund a portion of FY26 group health costs for non-public-safety employees.

EXPENDITURES
Personnel Expenses
This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. Due to delays in the approval of the FY 25 collective bargaining contract legislation, the FY 26 budget includes the impact of the FY 25 and FY 26 wage increases and is driving the net change in this category.

Defined Benefit Pension UAAL
This category includes the City's contribution for the general employees defined benefit pension plan unfunded actuarial accrued liability or UAAL. This category has been created for the FY 26 budget document to accurately present personnel expenses on the General Fund Operating fund (FD 00111) department reports by excluding the budget impact of moving the general employees defined benefit UAAL from departmental budgets to a non-departmental activity.

Operating Expenses
This category is made of various small items and several large expenditures including $413,437 in insurance costs and premiums allocations, $359,613 in repairs and maintenance, $249,398 in hardware/software maintenance and licenses, $174,160 in IT allocations, $195,042 in guard service and

ADT allocations, and $179,179 in facility costs. The net decrease in this category is being driven by reduced facility costs, technology costs, and insurance costs and premiums.

Capital Outlay
Capital funding provided in FY25 has been removed.

Transfers to Other Funds
A transfer of $147,434 to the Group Health fund (FD 56201) was added during the City Council Finance budget hearings to offset non-public safety health premiums. Funding provided in FY 25 for a design study for the Ed Ball and Duval Street garages has been removed.

Other Uses
This category houses a charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP
The authorized position cap is unchanged from the prior year.

Motor Vehicle Inspection
Fund - 42101

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

MOTOR VEHICLE INSPECTION
FUND 42101

BACKGROUND
Municipal Code Section 110.407
The Fleet Management Division manages the motor vehicle inspection activity for the City that is required in the City's ordinance code section 680. During 2018 the Florida Legislature's preempted regulation of transportation network companies (i.e. Uber and Lyft) to the state and in response the Jacksonville City Council filed and approved ordinance 2019-183-E which replaced municipal code chapter 220 Vehicles for Hire. The new chapter 220 revised the City's taxi regulations to mirror the state's transportation network company regulations. It eliminated the taxi medallion / medallion renewal requirement and the vehicle inspection.

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

REVENUE
Charges for Services
This category includes revenues from inspection of school buses and wrecker application fees.

Miscellaneous Revenue
This category represents anticipated interest income for FY 26.

Fund Balance Appropriation
Available fund balance is being appropriated to help balance the fund.

EXPENDITURES
Personnel Expenses
This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. Due to delays in the approval of the FY 25 collective bargaining contract legislation, the FY 26 budget includes the impact of the FY 25 and FY 26 wage increases and is driving the net change in this category.

Defined Benefit Pension UAAL
This category includes the City's contribution for the general employees defined benefit pension plan unfunded actuarial accrued liability or UAAL. This category has been created for the FY 26 budget document to accurately present personnel expenses on the General Fund Operating fund (FD 00111) department reports by excluding the budget impact of moving the general employees defined benefit UAAL from departmental budgets to a non-departmental activity.

Operating Expenses
This category is made of various small items, the largest of which are internal service charges totaling $33,003.

Other Uses
This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP
The authorized position cap is unchanged from the prior year.

Solid Waste Disposal
Fund - 43101

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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)

SOLID WASTE DISPOSAL
FUND 43101

BACKGROUND
The Solid Waste Disposal Fund accounts for solid waste disposal operations, including the collection of household and commercial waste, yard debris, recyclables, and disposal activities, most notably in the Trail Ridge landfill. It is comprised of multiple activities that include Collection Administration, Downtown Collection, Residential Collection and Disposal Operations. The fund also provides oversight for the Public Works activity of sanitation service for litter pick-up and large debris-illegal dumping within the General Fund – General Fund Operating Fund (FD 00111).

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

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

REVENUE
Permits, Fees and Special Assessments
This category represents franchise fees for non-residential collections.

Charges for Services
This category includes various fees and charges, the largest of which are $97.49 million in residential solid waste user fees, $13.74 million in commercial tipping fees, $7.18 million in residential tipping fees, and $7.41 million in host fees. The net increase in this category is mainly due to an increase of $52.58 million in residential solid waste user fees from rate increases authorized by ordinance 2025-0001-E. This is somewhat offset by a $1.97 million increase in early payment discount, which is a contra-revenue account.

Fines and Forfeits
This category contains revenue from code violation fines.

Miscellaneous Revenue
This category includes anticipated interest income for FY26, revenue from the sale of recyclable products and other smaller miscellaneous items.

Transfers From Other Funds
This amount represents a loan provided by the General Fund Operating Fund (FD 00111) to balance the fund.

EXPENDITURES
Personnel Expenses
This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. Due to delays in the approval of the FY25 collective bargaining contract legislation, the FY26 budget includes the impact of the FY25 and FY26 wage increases and is driving the net change in this category. The increase is offset by decreases in various accounts for pension and benefit costs due to turnovers, as well as decrease in costs related to the position cap changes detailed in the Authorized Position Cap section below.

Defined Benefit Pension UAAL
This category includes the City's contribution for the general employees defined benefit pension plan unfunded actuarial accrued liability or UAAL. This category has been created for the FY26 budget document to accurately present personnel expenses on the General Fund Operating fund (FD 00111)

department reports by excluding the budget impact of moving the general employees defined benefit UAAL from departmental budgets to a non-departmental activity.

Operating Expenses
This category represents most of the fund's expenses including $95.92 million in contractual services, of which $74.29 million represents garbage hauling services, $17.26 million represents costs for the operation of Trail Ridge Landfill, and $4.37 million is for the processing and sale of residential recycling. Roughly $5.63 million is allocated to various internal services charges, of which $4.77 million represents fleet services charges. The remaining $16.1 million includes funding of $12.63 million in landfill charges and $1.34 million in miscellaneous services and charges for the treatment of landfill leachate. The net change in this category is mainly due to increases of $7.45 million for rate adjustments and increased hauler rates in the garbage and recycling contract, $1.49 million for Trail Ridge Landfill operation costs, $660,211 for landfill charges, and a net $505,324 increase in other operating supplies for the purchase of trash and recycling carts.

Debt Service
This category represents principal and interest payments for debt funded capital projects.

Transfers to Other Funds
This category includes two loan payments to the General Fund Operating Fund (Fund 00111). A loan payment of $2,833,050 for the debt service on a $9 million loan pursuant to Ordinance 2018-458-E, and $56,233,519 which is a repayment of the FY25 subsidy that was necessary to balance this enterprise fund during the budget process. A transfer of $498,527 to the Group Health fund (FD 56201) was also added during the City Council Finance budget hearings to offset non-public safety health premiums.

Other Uses
This category houses the charge for the City's indirect cost recovery study.

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

Contamination Assessment
Fund - 43102

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

CONTAMINATION ASSESSMENT
FUND 43102

BACKGROUND
Municipal Code Section 380.404(a)(1)
The Solid Waste Division charges internal and external host fees in order to fund groundwater sampling, contamination assessment reports and examine, evaluate, and remedy closed contaminated landfill and dump sites within the City. Internal host fees are applied to each Class I ton deposited in the Trail Ridge landfill and external host fees are applied to each Class III ton deposited in private landfills. Host fees for the Contamination Assessment fund are assessed at the rate of $0.24 per ton.

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

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

REVENUE
Charges for Services
This amount represents internal and external host fees driven by the amount of tonnage received in Trail Ridge Landfill.

EXPENDITURES
Operating Expenses
This category includes expenditures for professional services for semi-annual groundwater sampling, contamination assessment reports and other required reports for the Florida Department of Environmental Protection.

Other Uses
The FY26 estimated revenues over expenses are being placed in cash carryover, pending future Council approved appropriations for containment assessment activities.

Landfill Closure
Fund - 43103

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

LANDFILL CLOSURE
FUND 43103

BACKGROUND
Municipal Code Section 380.404(a)(2)
The Landfill Closure Fund was established to provide for the closure and post closure costs of the North, East and Trail Ridge landfills. A Resource Recovery Fee (Internal and External Host fees) provides funding for this purpose at the rate of $2.11 per Class I and Class III tons deposited at the Trail Ridge (City-owned) landfill and $1.98 per Class III tons deposited at private landfills.

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

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

REVENUE
Charges for Services
This amount represents internal and external host fees driven by the amount of tonnage received in Trail Ridge Landfill.

EXPENDITURES
Personnel Expenses
This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. Due to delays in the approval of the FY25 collective bargaining contract legislation, the FY26 budget includes the impact of the FY25 and FY26 wage increases and is driving the net change in this category.

Operating Expenses
This category includes various expenditures, the largest of which is miscellaneous services and charges of $1,383,150 for post-closure activities. The net change in this category is mainly due to increases of $11,250 in landfill charges, $8,050 in other professional services, and $13,709 in allocated utility costs. This is somewhat offset by a reduction of $4,000 in miscellaneous services and charges.

Transfers to Other Funds
A transfer to the Group Health fund (FD 56201) was added during the City Council Finance budget hearings to offset non-public safety health premiums.

Other Uses
The FY26 estimated revenues over expenses are being placed in cash carryover, pending future Council approved appropriations for landfill closure activities.

Solid Waste Facilities Mitigation
Fund - 43301

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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 FACILITIES MITIGATION
FUND 43301

BACKGROUND
Municipal Code Section 380.404 (a)(3)(i)
The Solid Waste Facilities Mitigation Fund was established to mitigate property concerns in areas surrounding Class I landfills. A Resource Recovery Fee (Internal Host Fee) of $0.25 is applied to Class I ton deposited in the Trail Ridge landfill. Ordinance 2007-739-E authorized a 50/50 sharing of the Internal Host Fee between Class I mitigation activities and the Taye Brown Regional Park Improvement District. Mitigation projects are determined pursuant to the City of Jacksonville's Municipal Code, Chapter 380, Part 4.

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

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

REVENUE
Charges for Services
This amount represents internal host fees driven by the projected tonnage to be received in Trail Ridge Landfill.

Miscellaneous Revenue
This category represents the anticipated interest earnings for FY26.

EXPENDITURES
Transfers to Other Funds
This amount represents amounts being transferred to the Authorized Capital Project Fund (FD 32124) for capital projects.

Other Uses
The FY25 estimated cash carryover has been removed.

Solid Waste Class III Mitigation
Fund - 43302

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

SOLID WASTE CLASS III MITIGATION
FUND 43302

BACKGROUND
Municipal Code Section 380.404(a)(3)(ii)
This fund was established to mitigate concerns in areas surrounding Non-Class I Solid Waste Management Activities. External Host Fees (formerly, resource recovery) are generated by a $0.50 recovery fee per Non-Class I ton processed at the private solid waste management landfills. Mitigation projects are determined pursuant to the City of Jacksonville's Municipal Code, chapter 380, Part 4, and funding is approved by City Council.

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

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

REVENUE
Charges for Services
This amount represents external host fees driven by the projected tonnage to be received at the private solid waste management facilities (Non-Class I) and offset by fees in construction and demolition permits pursuant to Ordinance 2019-55-E.

Miscellaneous Revenue
This category represents the anticipated interest earnings for FY26.

Fund Balance Appropriation
FY25 budgeted fund balance appropriation has been removed.

EXPENDITURES
Transfers to Other Funds
FY25 budgeted amount for capital projects has been removed.

Other Uses
The FY26 estimated revenues over expenses are being placed in cash carryover, pending future Council approved appropriations for landfill closure activities.

SW Facilities Mitigation Projects
Fund - 43303

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

SOLID WASTE FACILITIES MITIGATION PROJECTS
FUND 43303

BACKGROUND
The Solid Waste Mitigation Capital Projects fund was established to record and account for capital projects attributed to Class I landfill mitigation as well as to provide a separate fund to isolate Taye´ Brown Regional Parks share of Internal Host Fees collected at the Trail Ridge Landfill, and associated investment earnings, from general mitigation activities.

Tayé Brown Regional Park Improvement Trust
Municipal code section 111.183 and 380.405
Taye´ Brown Regional Park's share of internal host fees are to be used for improvements to Tayé Brown Regional Park.

REVENUE
Charges for Services
This category houses the FY 26 estimated internal host fee revenue.

Miscellaneous Revenue
This category represents anticipated interest income for FY 26.

EXPENDITURES
Transfers to Other Funds
The available revenue in this fund is being transferred out to fund capital improvements at the Taye Brown Regional Park.

Stormwater Service
Fund - 44101

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

STORMWATER SERVICES
FUND 44101

BACKGROUND

Municipal Code Section 754.107(a)

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

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

SERVICE LEVELS

Three (3) positions and 1,300 part-time hours and related funding were added, as detailed in the Authorized Position Cap section.

REVENUE

Charges for Services

This category represents the anticipated Stormwater user fees, discounts, uncollectibles and late fees.

Miscellaneous Revenue

This amount represents anticipated interest earnings for FD 44101 and FD 44102, as interest earnings for stormwater capital projects are posted to the operating fund. The increase is due to the inclusion of interest earnings from FD 44102.

EXPENDITURES

Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. Due to delays in the approval of the FY25 collective bargaining contract legislation, the FY26 budget includes the impact of the FY25 and FY26 wage increases and is driving the net change in this category along with costs related to the additional positions and part-time hours as detailed in the Authorized Position Cap section.

Defined Benefit Pension UAAL

This category includes the City's contribution for the general employees defined benefit pension plan unfunded actuarial accrued liability or UAAL. This category has been created for the FY26 budget document to accurately present personnel expenses on the General Fund Operating fund (FD 00111) department reports by excluding the budget impact of moving the general employees defined benefit UAAL from departmental budgets to a non-departmental activity.

Operating Expenses

This category includes various small items and several large expenditures including $8.57 million in professional and contractual services for various flood and drainage mitigation projects, clean debris from storm canals and ditches, address stormwater treatment issues, maintain collection and pumping systems and maintenance of stormwater treatment facilities (ponds). The category also includes $2.66 million for fleet vehicle costs.

Debt Service

This category represents debt payments associated with Stormwater capital projects that were authorized prior to October 15, 2015. Per Municipal Code section 754.111, no additional debt service shall be paid or pledged from Stormwater generated revenues.

Transfers to Other Funds
This category represents a transfer to Stormwater Services - Capital Projects (FD 44102). Per Municipal Code section 754.112, the greater of $4.0 million or 15% of total revenue shall be appropriated for stormwater capital projects, and no less than $6.0 million shall be designated for Drainage System Rehabilitation.

Other Uses
This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP
The authorized position cap increased by 3 positions. One (1) Engineering Technician Senior position and two (2) project inspector positions were moved and re-classed from the Office of Administrative Services General Fund (FD 00111) cap as part of the budget process. In addition, 1,300 part-time hours were moved from the Solid Waste Disposal Fund (FD 43101) as part of the budget process.

Equestrian Center-NFES Horse
Fund - 45102

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

EQUESTRIAN CENTER – NEFL EQUESTRIAN SOCIETY
FUND 45102

BACKGROUND
Municipal Code Section 111.110
Ordinance 2014-331-E transferred the management of the Equestrian Center from SMG to the Northeast Florida Equestrian Society (NFES)/H.O.R.S.E. Therapies, Inc. Ordinance 2015-620-E amended and restated the contract with NFES.

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

REVENUE
Miscellaneous Revenue
This category includes estimated interest earnings for FY 26.

Transfers From Other Funds
This amount represents the FY 26 subsidy to the Equestrian Center of $563,249 from the General Funding Operating (FD 00111). The subsidy from the Taye' Brown Regional Trust Fund (FD 43303) has been removed for FY 26.

Fund Balance Appropriation
Fund balance is appropriated to reduce the amount of the FY 26 subsidy from the General Funding Operating fund (Fund 00111).

EXPENDITURES
Operating Expenses
This category represents the contractual services to be paid to the Northeast Florida Equestrian Society to cover the shortfall between their estimated revenues and expenditures in FY 26, as well as an internal service charge for facility utility costs allocated from the City's Public Works department.

Sports Complex CIP
Fund - 46101

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

SPORTS COMPLEX CIP
FUND 46101

BACKGROUND
Municipal Code Section 111.136 and Chapter 764
Two of the total six cents of the Convention Development Tax (aka bed tax or tourist development tax) is allocated to the Sports Complex Capital Maintenance Enterprise Fund. These funds are to be used to construct, extend, enlarge, remodel, repair, improve or maintain the Sports Complex and/or pay the debt service on borrowed funds used for that same purpose. The Sports Complex includes the Municipal Stadium, Veterans Memorial Arena and the Jacksonville Baseball Stadium. The main source of revenue in this fund is a bed tax which is a levy imposed by local government on hotel stays within its jurisdiction.

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

REVENUE
Other Taxes
This category includes the estimated 2-cent tourist development tax collections for FY 26.

EXPENDITURES
Capital Outlay
This category houses the available funding which will be used for capital maintenance after paying for the FY 26 required debt service.

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

Transfers to Other Funds
This amount represents a transfer to the City Venues – Debt Service fund (FD 47105) to pay the debt service related to funding approved via ordinance 2015-781-E for the amphitheater / flex field.

City Venues-City
Fund - 47101

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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 - CITY
FUND 47101

BACKGROUND
Municipal Code Section 111.135
Florida State Statute 212.20(6)(d)6b and 288.1162
Legends Global (formerly named ASM Global) has been retained by the City to manage six public facilities which include the Municipal Stadium, the Veterans Memorial Arena, Jacksonville Baseball Stadium, Performing Arts Center, Convention Center, and the Ritz Theatre and Museum. A contract between the City and Legends Global was approved by Ordinance 2022-321-E. The contract has a term of October 1, 2022 to September 30, 2027 with one additional five-year renewal period. This fund contains the City's costs related to the various venues.

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

REVENUE
Charges for Services
This category includes the estimated daily parking fee revenue to be collected during events across the City's venues.

Miscellaneous Revenue
This category includes projected FY26 interest earnings, rental of city facility revenue, the Vystar naming proceeds pursuant to 2019-065-E exhibit F, and the Jacksonville Jaguar supplemental rent payment per Amendment 12 of the lease.

Transfers From Other Funds
This category houses the annual subsidy from the General Fund – General Services District (FD 00111) to balance the fund.

EXPENDITURES:
Operating Expenses
This category includes the City's annual costs at the Venues including utility costs, miscellaneous insurance, internal service charges and contractual services for the Legends Global fees as outlined in the most recent agreement (ordinance 2022-321-E). The net decrease is being driven by decrease in miscellaneous insurance of $520,161, and the movement of $350,000 in repairs to building and equipment to City Venues – ASM Fund (FD 47102) for better alignment.

Capital Outlay
Capital funding has been provided for capital maintenance at each of the venues.

Transfers to Other Funds
This category includes a $28.21 million transfer to the City Venues – ASM fund (FD 47102) to balance that fund, and a $64,568 transfer to the Jacksonville Veterans Memorial Wall Trust (FD 11518) which represents 10% of the annual naming rights revenue as required by the agreement with VyStar.

City Venues-ASM
Fund - 47102

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

CITY VENUES - ASM
FUND 47102

BACKGROUND
Legends Global (formerly named ASM Global) has been retained by the City to manage six public facilities which include the Municipal Stadium, the Veterans Memorial Arena, Jacksonville Baseball Stadium, Performing Arts Center, Convention Center, and the Ritz Theatre and Museum. A contract between the City and ASM was approved by Ordinance 2022-321-E. The contract has a term of October 1, 2022 to September 30, 2027 with one additional five-year renewal period. This fund shows the costs for the operation and management of the venues which run through Legends Global. The budget is shown for reference but does not reside within the City's financial system.

SERVICE LEVELS
Additional funding of $1,686,525 was provided to add overnight security at the baseball park ($142,000) and for the Jacksonville Jaguars locker room reimbursement ($1,544,525).

REVENUE
Charges for Services
This category includes contractual service revenue for events, ticket surcharge revenue and parking fees.

Miscellaneous Revenue
This category represents Legends Global's estimated concession sales, rental of city facilities, advertising fees, non-dwelling rent for cell sites and miscellaneous services and charges.

Transfers From Other Funds
This represents the subsidy from the City Venues – City Fund (FD 47101) to balance the fund.

EXPENDITURES:
Personnel Expenses
This category includes estimated personnel expenses for the Legends Global employees who operate the City's venues.

Operating Expenses
This category represents a variety of expenditures, the largest of which are $26.32 million for contractual services, $7.42 million for repairs and maintenance, $3.25 million for professional services, and $1.74 million for insurance. The net increase in this category is mainly due to increases of $1.63 million in contractual services and $363,800 in repairs and maintenance.

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

Capital Projects-City Venues Surcharge
Fund - 47103

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

CAPITAL PROJECTS – CITY VENUES SURCHARGE
FUND 47103

BACKGROUND
Municipal Code Section 123.102
Revenue generated by user fees charged on each ticket sold for events at the Municipal Stadium, Veterans Memorial Arena, Performing Arts Center and Baseball Stadium are to be used for capital expenditures and capital maintenance at the venue where the revenue was generated.

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

REVENUE
Charges for Services
This category includes the estimated ticket surcharges fees for the various venues.

Miscellaneous Revenue
This category houses 20% of the annual rental fee for the Baseball stadium pursuant to ordinance 2018-574-E.

EXPENDITURES
Capital Outlay
The amount represents the capital funding including a 2.5% administrative support portion for the various venues:

- Municipal Stadium $2,132,500
- Veterans Memorial Arena $1,510,030
- Performing Arts Center $636,976
- Baseball Stadium $222,694

City Venues - Debt Service
Fund - 47105

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

CITY VENUES – DEBT SERVICE
FUND 47105

BACKGROUND
This fund receives various transfers from other funds which, along with any accumulated interest in the fund, will be used to pay the debt service related to the various bond issuances for the City's venues. This includes the costs for principal, interest and fiscal agent fees.

REVENUE
Other Taxes
This category houses the 2-cent tourist development tax which can only used for municipal stadium debt service payments. The decrease is due to the sunsetting of Florida State statue 212.20 (6) (d) 6 b professional sports franchise sales tax rebate related to the Jacksonville Jaguars.

Miscellaneous Revenue
This category includes the anticipated interest earnings for FY 26 which will be used to pay a portion of the debt service costs.

Transfers From Other Funds
This amount represents transfers from various operating funds to pay the anticipated FY 26 debt service for capital projects at the city's venues. The offsetting transfer from the City Venue – City fund has been removed.

- Sports Complex Capital Improvement Projects (FD 46101) $5,455,510
- Better Jacksonville Trust Fund (FD 11001) $34,546,922

Fund Balance Appropriation
Prior year contingency balance, which have fallen into fund balance, are being appropriated to fund FY 26 debt service payments.

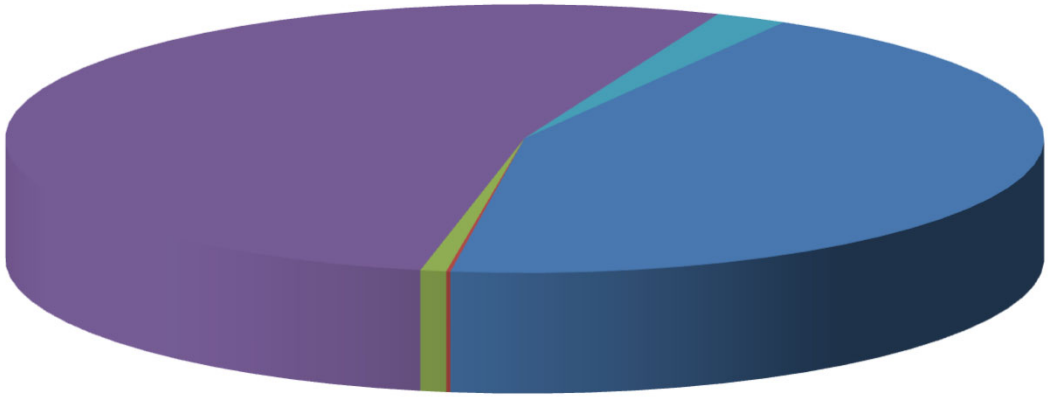
EXPENDITURES
Debt Service
This category houses both the FY 26 principal and interest costs, which are based upon a repayment schedule that was established at the time the bonds were issued, and any fiscal agent fees, which represent the cost of paying agent and registrar services for the bond issue.

Other Uses
In prior years, the net budget balance between estimated revenue and estimated debt service expense was placed in a contingency for future debt service payments. That funding, which has fallen into fund balance, is being used in FY 26 to fund debt service payments.

INTERNAL SERVICE FUNDS

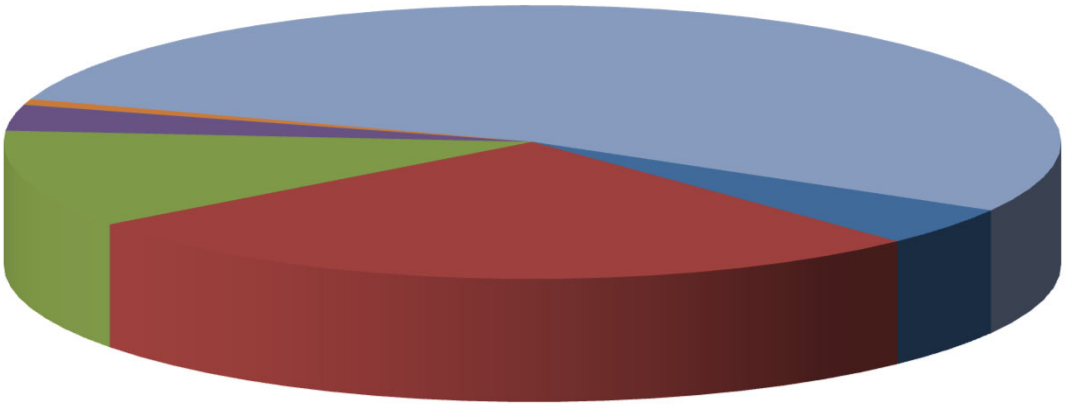
INTERNAL SERVICE FUNDS

REVENUE BY CATEGORY



- Charges for Services 44.0%
- Fund Balance Appropriation 0.1%
- Miscellaneous Revenue 0.8%
- Other Sources 52.9%
- Transfers From Other Funds 2.2%

EXPENDITURES BY CATEGORY



- Personnel Expenses 4.6%
- Operating Expenses 26.8%
- Debt Service 11.6%
- Capital Outlay 3.0%
- Grants, Aids & Contributions 0.0%
- Transfers to Other Funds 0.7%
- Other Uses 53.3%

INTERNAL SERVICE FUNDS

Summary of Funds

Fund	Description	Personnel Expenses	Operating Expenses	Capital Outlay	Debt Service	Grants, Aids & Contrib.	Transfers to Other Funds	Other Uses	Approved Budget
51101	Motor Pool	8,290,421	29,349,442	250,001				821,197	**38,711,061**
51102	Motor Pool - Vehicle Replacement	253,643	143,393	28,818,262			4,500,000	48,160	**33,763,458**
51103	Motor Pool - Direct Replacement						439,018		**439,018**
52101	Copy Center	330,472	2,247,231	1				50,592	**2,628,296**
53101	Information Technologies	15,870,733	22,245,079	2		19,869		774,301	**38,909,984**
53102	Radio Communication	1,120,944	2,806,415	148,833	1,290,942	261,930		117,571	**5,746,635**
53104	Technology Equipment Refresh		1,697,897	1,363,339					**3,061,236**
53106	IT System Development Fund		(26,297)	1,717,497	3,736,994			1,363,006	**6,791,200**
54101	Public Building Allocations	5,798,213	47,014,425	35,777			2,195,571	1,350,803	**56,394,789**
55101	Office Of General Counsel-Fund	12,448,550	1,827,620	1				357,696	**14,633,867**
56101	Self Insurance	2,367,782	55,168,058	2				224,227	**57,760,069**
56201	Group Health	1,028,501	104,038,287	1				323,477	**105,390,266**
56301	Insured Programs	1,079,135	17,650,763	3			40,147	79,643	**18,849,691**
57101	Debt Management Fund				117,894,835			559,457,954	**677,352,789**
	Total Internal Service Funds	**48,588,394**	**284,162,313**	**32,333,719**	**122,922,771**	**281,799**	**7,174,736**	**564,968,627**	**1,060,432,359**

Motor Pool
Fund - 51101

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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
FUND 51101

BACKGROUND
This internal service fund accumulates and allocates the costs of the operation of the City's fleet management / motor pool activity. This fund, as with other internal service funds, recovers its costs via charges to its users/customers. Fleet Management is responsible for all of the maintenance and fueling of the entire City owned vehicle fleet including most independent authorities and the Duval County School Board. Fleet Management performs most of the warranty work on City vehicles but has outsourced many of the smaller repairs and maintenance items.

SERVICE LEVELS
Funding of $250,000 has been provided for the annual equipment refresh schedule.

REVENUE
Charges for Services
This category houses the internal service fund billings to its customers, including City departments and government agencies, and is directly related to the budgeted expenditures in this fund.

Miscellaneous Revenue
This category includes estimated interest income, revenue for warranty work, and contribution-loss deductible revenue.

EXPENDITURES
Personnel Expenses
This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. Due to delays in the approval of the FY 25 collective bargaining contract legislation, the FY 26 budget includes the impact of the FY 25 and FY 26 wage increases and is driving the net change in this category along with the impact of eliminating seven vacant positions.

Defined Benefit Pension UAAL
This category includes the City's contribution for the general employees defined benefit pension plan unfunded actuarial accrued liability or UAAL. This category has been created for the FY 26 budget document to accurately present personnel expenses on the General Fund Operating fund (FD 00111) department reports by excluding the budget impact of moving the general employees defined benefit UAAL from departmental budgets to a non-departmental activity.

Operating Expenses
This category is made of various small items and several large expenditures including $14.2 million for fuel, $6.75 million for sublet repairs (vehicle repairs performed by outside vendors) and $5.82 million for parts / tires. The net decrease is being driven by a $3,820,447 estimated decrease in budgeted fuel costs.

Capital Outlay
Funding has been provided to replace end-of-life equipment.

Other Uses
This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP
Seven vacant positions were eliminated as part of the budget process.

Motor Pool - Vehicle Replacement
Fund - 51102

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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 - VEHICLE REPLACEMENT
FUND 51102

BACKGROUND
This internal service fund accumulates and allocates the costs for the replacement of City owned vehicles including the operating costs associated with the vehicle replacement process / activity.

SERVICE LEVELS
Nine new vehicles were added to the City's vehicle cap as part of the FY 26 budget

- Pumper (fire engine) for future fire station 77 totaling $1.2 million
- Pumper (fire engine) for future fire station 78 totaling $1.2 million
- Vehicles for seven new positions totaling $330,000
    - One Fire Protection Inspector position for Neptune Beach within JFRD
    - One Forensic Investigator position within the Medical Examiner's Office
    - Two positions within the Building Inspection fund (FD 15104)
    - Three positions within the Tree Protection and Related Expenditures fund (FD 15304)

REVENUE
Charges for Services
This category houses the internal service fund billings to its customers, including City departments and government agencies, and is directly related to current and previously approved vehicle replacements as well as the budgeted operating expenditures in this fund.

Miscellaneous Revenue
This category includes estimated interest income, revenue for surplus vehicle sales, and contribution-loss deductible revenue.

Transfers From Other Funds
This category contains a transfers from the Direct Replacement fund (FD 51103) of $439,018.

EXPENDITURES
Personnel Expenses
This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. Due to delays in the approval of the FY 25 collective bargaining contract legislation, the FY 26 budget includes the impact of the FY 25 and FY 26 wage increases and is driving the net change in this category.

Defined Benefit Pension UAAL
This category includes the City's contribution for the general employees defined benefit pension plan unfunded actuarial accrued liability or UAAL. This category has been created for the FY 26 budget document to accurately present personnel expenses on the General Fund Operating fund (FD 00111) department reports by excluding the budget impact of moving the general employees defined benefit UAAL from departmental budgets to a non-departmental activity.

Operating Expenses
This category is made up of various small items, the largest of which is a supervision allocation of $89,005 from the Motor Pool fund (FD 51101) and miscellaneous services and charges of $42,000.

Capital Outlay
This is the total capital requirement for the FY 26 vehicle replacements as discussed above. The budget ordinance 2025-504-E schedule B4c contains a complete list of all vehicles to be purchased in FY 26.

Transfers to Other Funds
This category contains a transfer to the General Fund Operating fund (FD 00111) to repay a portion of the $10 million loaned to this fund in FY 25 to purchase vehicles.

Other Uses
This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP
The authorized position cap is unchanged from the prior year.

Motor Pool - Direct Replacement
Fund - 51103

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

MOTOR POOL - DIRECT REPLACEMENT
FUND 51103

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

FY 23 was the final year of debt service for vehicles previously purchased with borrowed funds. The first steps in decommissioning the fund are to budget vehicle replacements within the Vehicle Replacement fund (FD_51102) and transfer any available fund balance to that fund. Once all of the budgeted capital capacity within the fund has been expended the remaining fund balance will be transferred to the Vehicle Replacement fund.

REVENUE
Fund Balance Appropriation
The estimated fund balance is being appropriated and transferred to the Vehicle Replacement fund (FD 51102).

EXPENDITURES
Transfers to Other Funds
The available funding is being transferred to the Vehicle Replacement fund (FD 51102) to fund the purchase of vehicles.

Copy Center
Fund - 52101

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

COPY CENTER
FUND 52101

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

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

REVENUE
Charges for Services
This category houses the internal service fund billings to its customers, including City departments and government agencies, and is directly related to the budgeted expenditures in this fund.

Miscellaneous Revenue
This category represents anticipated interest income for FY 26. The amount is based on the fund's average cash balance and the anticipated interest rate.

Fund Balance Appropriation
Fund balance is appropriated to help balance the fund.

EXPENDITURES
Personnel Expenses
This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. Due to delays in the approval of the FY 25 collective bargaining contract legislation, the FY 26 budget includes the impact of the FY 25 and FY 26 wage increases and is driving the net change in this category.

Defined Benefit Pension UAAL
This category includes the City's contribution for the general employees defined benefit pension plan unfunded actuarial accrued liability or UAAL. This category has been created for the FY 26 budget document to accurately present personnel expenses on the General Fund Operating fund (FD 00111) department reports by excluding the budget impact of moving the general employees defined benefit UAAL from departmental budgets to a non-departmental activity.

Operating Expenses
This category is made of various small items and several large expenditures including $1.4 million for the City's consolidated copier contract, $460,000 for citywide postage and $196,000 for external printing. The net decrease is being driven by the removal of all City Councilmember postage funding ($40,000) by the Finance Committee.

Other Uses
This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP
The authorized position cap is unchanged from the prior year.

Information Technologies
Fund - 53101

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

INFORMATION TECHNOLOGIES
FUND 53101

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

SERVICE LEVELS
Funding of $103,000 was added for a contract employee to handle desktop services for JFRD and $300,000 was added for additional security licensing / maintenance agreements.

REVENUE
Charges for Services
This category houses the internal service fund billings to its customers, including City departments and government agencies, and is directly related to the budgeted expenditures in this fund.

Miscellaneous Revenue
This category represents anticipated interest income for FY 26. The amount is based on the fund's average cash balance and the anticipated interest rate.

EXPENDITURES
Personnel Expenses
This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. Due to delays in the approval of the FY 25 collective bargaining contract legislation, the FY 26 budget includes the impact of the FY 25 and FY 26 wage increases and is driving the net change in this category along with the impact of eliminating a vacant position.

Defined Benefit Pension UAAL
This category includes the City's contribution for the general employees defined benefit pension plan unfunded actuarial accrued liability or UAAL. This category has been created for the FY 26 budget document to accurately present personnel expenses on the General Fund Operating fund (FD 00111) department reports by excluding the budget impact of moving the general employees defined benefit UAAL from departmental budgets to a non-departmental activity.

Operating Expenses
This category contains various small items and several large expenditures including $1.0 million in facility costs including utilities, $3.4 million for telephone and data lines, $4.8 million for IT system development charges, $5.2 million for hardware and software maintenance and licenses, and $5.9 million for software hosting services. The net decrease is primarily due to a $752,090 decrease in IT contract employees and a $2.5 million decrease in IT system development charges.

Grants, Aids and Contributions
This category houses a payment to JEA for fiber connection to Cecil 9-1-1 center per the MOU.

Other Uses
This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP
A vacant position was eliminated as part of the budget process.

Radio Communication
Fund - 53102

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

RADIO COMMUNICATION
FUND 53102

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

SERVICE LEVELS
The budget includes $148,833 in capital funding to purchase portable radios for 22 new positions added to the Jacksonville Fire and Rescue department for new fire station 66.

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

Miscellaneous Revenue
This category represents anticipated interest income for FY 26. The amount is based on the fund's average cash balance and the anticipated interest rate.

EXPENDITURES
Personnel Expenses
This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. Due to delays in the approval of the FY 25 collective bargaining contract legislation, the FY 26 budget includes the impact of the FY 25 and FY 26 wage increases and is driving the net change in this category.

Defined Benefit Pension UAAL
This category includes the City's contribution for the general employees defined benefit pension plan unfunded actuarial accrued liability or UAAL. This category has been created for the FY 26 budget document to accurately present personnel expenses on the General Fund Operating fund (FD 00111) department reports by excluding the budget impact of moving the general employees defined benefit UAAL from departmental budgets to a non-departmental activity.

Operating Expenses
This category is made of various small items and several large expenditures including $235,583 in supervision allocation, $307,690 for repairs and maintenance, and $1,949,389 in hardware / software maintenance and license agreements with Motorola and other vendors for the City's radio hardware / software.

Capital Outlay
Funding has been provided to purchase portable radios for 22 new positions added to the Jacksonville Fire and Rescue department for new fire station 66.

Debt Service
The budgeted amount is the estimated debt repayment for the Ed Ball - radio tower and backup system project and the radio site expansion project. The budget ordinance 2025-504-E schedule B4 contains a complete list of non-CIP debt funded projects and repayments for FY 26.

Grants, Aids & Contributions
This category includes the estimated payment to JEA for the estimated JEA operating costs at the JEA owned tower sites.

Other Uses
This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP
The authorized position cap is unchanged from the prior year.

Technology Equipment Refresh
Fund - 53104

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

TECHNOLOGY EQUIPMENT REFRESH
FUND 53104

BACKGROUND
This internal service fund accounts for the refresh and replacement of the City's technology equipment and infrastructure including computers, servers, network equipment and uninterrupted power supply equipment. All proposed equipment will be purchased with pay-go funds derived from customer repayments from current and prior year equipment refresh items.

Additional information can be found on the fiscal year 2026-2030 IT system development project schedule in the Capital Projects section of this document.

REVENUE
Charges for Services
This amount represents the customer billings for the FY 26 approved equipment replacement.

EXPENDITURES
Operating Expenses
This category includes equipment costs for computer, telecommunication, server and network equipment that do not meet the $5,000 capital threshold.

- Clerk of the Court $126,918
- Jacksonville Fire and Rescue Mobile Data Terminals $151,811
- Jacksonville Sheriff's Office (JSO) $285,000
- Desktop / Laptop Refresh excluding (Clerk of Court / JSO) $1,134,168

Capital Outlay
This category includes equipment costs for various computer, telecommunication, server and network equipment that meet the $5,000 capital threshold.

- Jacksonville Sheriff's Office (JSO) $1,363,339

IT System Development Fund
Fund - 53106

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

IT SYSTEM DEVELOPMENT FUND
FUND 53106

BACKGROUND
This all-year internal service fund was created in FY 18-19 and will house the IT system development projects for FY 17-18 and onward. This fund is also project driven which will allow multi-year tracking, transparency and accountability related to IT projects. This internal service fund accumulates and allocates the cost of IT system development for the City of Jacksonville and various independent agencies.

Additional information can be found on the fiscal year 2026-2030 IT system development project schedule in the Capital Projects section of this document.

REVENUE
Charges for Services
This category includes billings to departments and agencies for IT system development projects.

Miscellaneous Revenue
This category represents anticipated interest income for FY 26. The amount is based on the fund's average cash balance and the anticipated interest rate.

Other Sources
This category contains the amount of borrowed funds for the FY 26 IT system development plan.

EXPENDITURES
Operating Expenses
This category includes one-time all-years budget correction adjustments.

Capital Outlay
This amount is the net new FY 26 capital funding for project(s). The detail by project, including operating costs, can be found in the Capital Projects section of this document.

Debt Service
This amount represents the estimated FY 26 interest and principal payback for loans issued for projects included in this fund.

Other Uses
This category contains the appropriation or de-appropriation of cash carryover budget. The all-years nature of this fund and the mechanics of balancing project revenue and expenses required for 1Cloud has modified the way the fund shows debt funding / costs. The FY 26 cash carryover amount nets debt management funding revenue and debt management debt service repayments. As the debt is repaid the cash carryover amount will be reduced until fully paid off.

Public Building Allocations
Fund - 54101

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

PUBLIC BUILDING ALLOCATIONS
FUND 54101

BACKGROUND
This internal service fund accumulates and allocates the cost of the daily operation, maintenance, utilities and security for all public buildings. The costs are billed to the building occupants based on occupied square footage.

SERVICE LEVELS
$500,000 was added to enhance repair and maintenance efforts at the pretrial detention center.

REVENUE
Charges for Services
This revenue represents the costs billed to other departments and government agencies and is directly related to the budgeted expenditures in this fund.

Miscellaneous Revenue
This amount represents the tenant revenue for non-City occupants of city buildings and anticipated interest earnings for FY 26.

Fund Balance Appropriation
Available fund balance is being appropriated for an "emergency fund" of $250,000, to address unanticipated repairs, requests or emergency issues as they arise throughout the fiscal year.

EXPENDITURES
Personnel Expenses
This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. Due to delays in the approval of the FY 25 collective bargaining contract legislation, the FY 26 budget includes the impact of the FY 25 and FY 26 wage increases and is driving the net change in this category.

Defined Benefit Pension UAAL
This category includes the City's contribution for the general employees defined benefit pension plan unfunded actuarial accrued liability or UAAL. This category has been created for the FY 26 budget document to accurately present personnel expenses on the General Fund Operating fund (FD 00111) department reports by excluding the budget impact of moving the general employees defined benefit UAAL from departmental budgets to a non-departmental activity.

Operating Expenses
This category is made of various small items and several large expenditures for City buildings and building maintenance including $2.6 million for property insurance on City buildings, $3.0 million in contractual services for building maintenance, $3.6 million for building security, $3.7 million for repairs and maintenance, $4.8 million for building janitorial and cleaning, $9.3 million in Public Buildings internal service charges within the fund and $18.7 million in utility costs. The net decrease is being driven by decreases in property insurance and utility costs which are offset somewhat by an increase in building janitorial and cleaning costs.

Capital Outlay
Capital funding has been provided to replace end of life automated external defibrillators (AED) at various city buildings.

Transfers to Other Funds
This total represents a transfer of $2,195,571 to the General Fund Operating fund (FD 00111) to pay the debt service costs for the Ed Ball and the Haverty's buildings and a $1 million transfer to repay the General Fund Operating fund for a FY 25.

Other Uses
This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP
The authorized position cap is unchanged from the prior year.

Office Of General Counsel-Fund
Fund - 55101

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

OFFICE OF GENERAL COUNSEL
FUND 55101

BACKGROUND
This internal service fund accumulates and allocates the cost of the Office of the General Counsel and recovers its costs via charges to its users / customers, which include the City, school board, independent authorities, constitutional officers, and boards/commissions of the government. Per 2024-504-E, two activities were created within this fund to accurately track revenues and expenses associated with DCPS (Duval County School Board Property) and JEA. Per 2025-504-E, an additional activity has been created in this fund to accurately track revenues and expenses associated with the DIA (Downtown Investment Authority).

SERVICE LEVELS
Three positions were eliminated, and one position was added as detailed in the Authorized Position Cap section.

REVENUE
Charges for Services
This category houses the internal service fund billings to its customers including City departments, independent authorities, and government agencies, and is directly related to the budgeted expenditures in this fund.

Miscellaneous Revenue
This amount represents anticipated miscellaneous sales and charges for litigation costs such as requests for copies, garnishments, or public records requests.

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

EXPENDITURES
Personnel Expenses
This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. Due to delays in the approval of the FY25 collective bargaining contract legislation, the FY26 budget includes the impact of the FY25 and FY26 wage increases and is driving the net change in this category along with some special pay increases in FY25 and additional personnel costs related to the addition of one attorney, as detailed in the Authorized Position Cap section. These increases are somewhat offset by the elimination of three positions which are detailed in the Authorized Position Cap section.

Defined Benefit Pension UAAL
This category includes the City's contribution for the general employees defined benefit pension plan unfunded actuarial accrued liability or UAAL. This category has been created for the FY26 budget document to accurately present personnel expenses on the General Fund Operating fund (FD 00111) department reports by excluding the budget impact of moving the general employees defined benefit UAAL from departmental budgets to a non-departmental activity.

Operating Expenses
This category includes various expenditures, the largest of which include $550,000 in professional services that includes funding for outside legal counsel, expert witnesses, mediators, and a special counsel pursuant to municipal code section 108.505(b), as well as $309,019 for computer system maintenance and security costs, $224,163 in facilities costs and $193,480 in dues and subscriptions associated with licensing and credentials for General Counsel staff. The net change in this category is due to decreases of $89,161 in general liability insurance, $53,844 in computer system maintenance and security costs and $18,014 in the

hardware-software maintenance and licenses. These are somewhat offset by increases of $46,271 in ITD replacements and $23,088 in the mailroom charges.

Other Uses
This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP
The authorized position cap is reduced by two. Three (3) positions were deleted during the FY26 budget process: one (1) Legal Assistant, one (1) Attorney III, and one (1) Attorney IV; however, one (1) Attorney IV was added by City Council for a new activity associated with the DIA (Downtown Investment Authority).

The part-time hours are unchanged from the prior year.

Self Insurance
Fund - 56101

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

SELF INSURANCE
FUND 56101

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

SERVICE LEVELS
An additional position was provided as part of the budget process to focus on worker compensation claims for the Jacksonville Electric Authority.

REVENUE
Charges for Services
The bulk of this revenue is from billings to using agencies, including independent authorities, for premiums paid from this fund.

Miscellaneous Revenue
This amount includes the FY 26 estimates for investment pool earnings and earnings from escrow deposits.

Fund Balance Appropriation
Available fund balance is being appropriated to cover the net cost for FY 26 ergonomic assessment program.

EXPENDITURES
Personnel Expenses
This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. Due to delays in the approval of the FY 25 collective bargaining contract legislation, the FY 26 budget includes the impact of the FY 25 and FY 26 wage increases and is driving the net change in this category along with the costs of the new position discussed above.

Defined Benefit Pension UAAL
This category includes the City's contribution for the general employees defined benefit pension plan unfunded actuarial accrued liability or UAAL. This category has been created for the FY 26 budget document to accurately present personnel expenses on the General Fund Operating fund (FD 00111) department reports by excluding the budget impact of moving the general employees defined benefit UAAL from departmental budgets to a non-departmental activity.

Operating Expenses
This category contains various small operating costs as well as the actuarial estimated costs and premiums for the City's general liability, auto liability and workers compensation programs, which make up $47.3 million of the total budget. The net decrease is being driven by a one-time change in the method for budgeting the actuarially required contributions to mirror the method used when determining the actual annual costs.

Other Uses
This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP

An additional position was provided as part of the budget process to focus on worker compensation claims for the Jacksonville Electric Authority.

Group Health
Fund - 56201

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

GROUP HEALTH
FUND 56201

BACKGROUND
This internal service fund administers the City's group health plans including group health, life insurance and other types of insurances. On January 1, 2015, the City of Jacksonville moved to a self-insurance plan, pursuant to Ordinance 2014-546-E. As of January 1, 2020, FOP and IAFF members moved to their own health, dental, and vision plan managed by the unions. This has resulted in the employee portion of the contribution for the employees in those unions no longer flowing through this fund.

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

REVENUE
Charges for Services
This category includes revenue from billings to using agencies for premiums paid from this fund. The change in this category is due to net premium cost decrease for health for public safety City employees in FY 26. This is somewhat offset by the increase of the health premium cost for non-public-safety City employees in FY 26.

Miscellaneous Revenue
This category represents anticipated interest income for FY 26.

Transfers From Other Funds
A transfer to the Group Health fund (FD 56201) was added during the City Council Finance budget hearings to offset non-public safety health premiums.

FD_10101
FD_10201
FD_10301
FD_10806
FD_11302
FD_15104
FD_15111
FD_15302
FD_15304
FD_41102
FD_43101
FD_43103
FD_56301

Transfers from Fund Balance
Fund balance appropriation has been eliminated for FY 26.

EXPENDITURES
Personnel Expenses
This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. Due to delays in the approval of the FY 25 collective bargaining contract legislation, the FY 26 budget includes the impact of the FY 25 and FY 26 wage increases and is driving the net change in this category along with the increase in the estimated salary and benefit vacancy rate in FY 26.

Defined Benefit Pension UAAL
This category includes the City's contribution for the general employees defined benefit pension plan unfunded actuarial accrued liability or UAAL. This category has been created for the FY 26 budget

document to accurately present personnel expenses on the General Fund Operating fund (FD 00111) department reports by excluding the budget impact of moving the general employees defined benefit UAAL from departmental budgets to a non-departmental activity.

Operating Expenses
This category includes various expenditures. Of the $104.04 million in this category, $103.31 million is to pay for various insurance premiums including health, dental, vision and life insurance, as well as group health claims and third-party admin costs. The remainder includes various expenses such as internal service charges and professional services. The net increase in this category is primarily driven by a $11.18 million increase in paid health insurance claims. This is mostly offset by the health premium cost decrease of $10.12 million for public safety City employees in FY 26.

Other Uses
This category houses the charge for the City's indirect cost recovery study.

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

Insured Programs
Fund - 56301

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

INSURED PROGRAMS
FUND 56301

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

SERVICE LEVELS
A vacant position was eliminated from this fund, however, it will have no impact on service levels.

REVENUE
Charges for Services
The bulk of this revenue is from billings to the various using agencies for premiums paid from this fund. The net decrease is tied to the budgeted expenditures in the fund.

Miscellaneous Revenue
This category represents anticipated interest income for FY 26. The amount is based on the fund's average cash balance and the anticipated interest rate.

Fund Balance Appropriation
Fund balance of $500,000 is being appropriated and set aside to pay insurance deductible(s) for any FY 26 incidents that require the City to pay a deductible to its insurance carrier. Additional fund balance was appropriated by City Council during the Finance budget hearings to adjust IT billings and transfer funding to the Group Health fund (FD 56201).

EXPENDITURES
Personnel Expenses
This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. Due to delays in the approval of the FY 25 collective bargaining contract legislation, the FY 26 budget includes the impact of the FY 25 and FY 26 wage increases and is driving the change in this category net the impact of eliminating one vacant position.

Defined Benefit Pension UAAL
This category includes the City's contribution for the general employees defined benefit pension plan unfunded actuarial accrued liability or UAAL. This category has been created for the FY 26 budget document to accurately present personnel expenses on the General Fund Operating fund (FD 00111) department reports by excluding the budget impact of moving the general employees defined benefit UAAL from departmental budgets to a non-departmental activity.

Operating Expenses
This category contains various small operating costs as well as the cost for the City's various insurance premiums which make up $16.8 million of the total budget in this category. The net decrease is primarily due to a $1,361,268 decrease in the City's anticipated property insurance premium.

Transfers to Other Funds
A transfer to the Group Health fund (FD 56201) was added during the City Council Finance budget hearings to offset non-public safety health premiums.

Other Uses
This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP
A vacant position was eliminated as part of the budget process.

Debt Management Fund
Fund - 57101

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

DEBT MANAGEMENT FUND
FUND 57101

BACKGROUND

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

REVENUE

Charges for Services

This category houses the revenue received from user departments for debt service due during FY 26.

Other Sources

This category houses the FY 26 authorized new borrowing net of any de-authorization of prior year capacity.

EXPENDITURES

Debt Service

This category includes the estimated cost of administering the fund for FY 26 and the estimated payments to various financial institutions and debt service funds for the cost of borrowed funds.

Other Uses

This category includes the FY 26 new loan amounts to be borrowed net of any de-authorization of prior year capacity. The budget ordinance 2025-504-E schedule B4 contains a complete list debt funded items.

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OTHER FUNDS

OTHER FUNDS

Summary of Funds

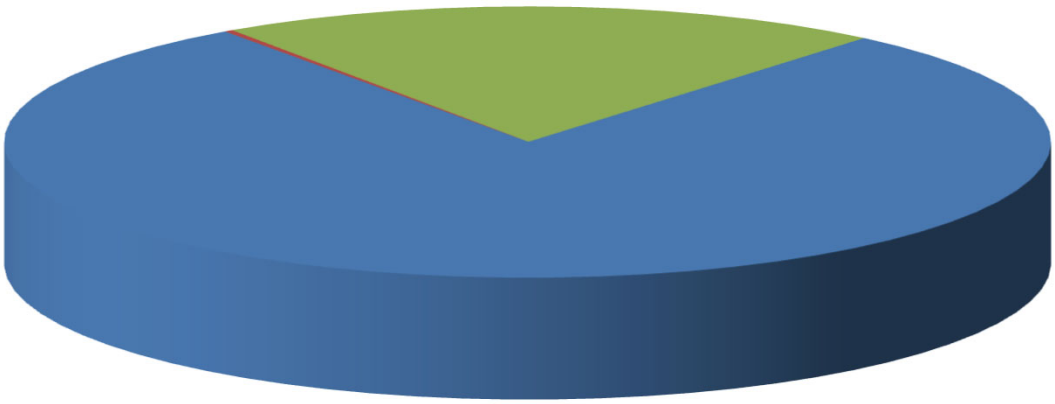
Capital Project Funds									
Fund	**Description**	**Personnel Expenses**	**Operating Expenses**	**Capital Outlay**	**Debt Service**	**Grants, Aids & Contrib.**	**Transfers to Other Funds**	**Other Uses**	**Approved Budget**
32102	General Capital Projects			916,446					**916,446**
32104	2009 Authorized Capital Projects			(30,583)					**(30,583)**
32105	2010 Authorized Capital Projects			(41,436)					**(41,436)**
32111	Authorized Capital Projects			(11,381)				(1,000,000)	**(1,011,381)**
32124	Authorized Capital Projects - FY23 and Forward			349,528,400					**349,528,400**
43105	Solid Waste General Capital Projects			43,300,000					**43,300,000**
44102	Stormwater Services - Capital Projects			11,431,799					**11,431,799**
47125	City Venues Capital Project Fund			239,098,000					**239,098,000**
	Total Capital Project Funds	**0**	**0**	**644,191,245**	**0**	**0**	**0**	**(1,000,000)**	**643,191,245**

Permanent Funds									
Fund	**Description**	**Personnel Expenses**	**Operating Expenses**	**Capital Outlay**	**Debt Service**	**Grants, Aids & Contrib.**	**Transfers to Other Funds**	**Other Uses**	**Approved Budget**
05102	Art In Public Places Permanent Fund						37,535		**37,535**
	Total Component Units	**0**	**0**	**0**	**0**	**0**	**37,535**	**0**	**37,535**

Pension Funds									
Fund	**Description**	**Personnel Expenses**	**Operating Expenses**	**Capital Outlay**	**Debt Service**	**Grants, Aids & Contrib.**	**Transfers to Other Funds**	**Other Uses**	**Approved Budget**
65101	General Employees Pension Trust	576,643	20,696,758	1				449,347	**21,722,749**
65103	Correctional Officers Pension Trust		3,339,383					9,331	**3,348,714**
65110	GEDC Survivor & Disability Plan		228,366						**228,366**
65111	PSDC Survivor & Disability Plan		109,247						**109,247**
	Total Trust and Agency Funds	**576,643**	**24,373,754**	**1**	**0**	**0**	**0**	**458,678**	**25,409,076**

CAPITAL PROJECT FUNDS

REVENUE BY CATEGORY



- Debt Funded 79.0%
- Pay-Go: Operating Revenue 0.3%
- Pay-Go: Transfer From Other Funds 20.7%

General Capital Projects
Fund - 32102

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

GENERAL CAPITAL PROJECTS
FUND 32102

BACKGROUND
This fund currently houses funding which will be used to help fund project(s) in the FY 26 Capital Improvement Plan.

REVENUE
Charges for Services
This is the amount of available revenue to be used for capital improvements.

EXPENDITURES
Capital Outlay
Funding will be used to help fund the Sidewalk Maintenance Construction project number 001207. A complete list of projects by funding source can be found in the Capital Projects section of this document. Individual project sheets, including the impact of projects on future operating expenses, can be found in the FY 2026-2030 Capital Improvement Plan – Adopted.

2009 Authorized Capital Projects
Fund - 32104

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

2009 AUTHORIZED CAPITAL PROJECTS
FUND 32104

BACKGROUND
This fund currently houses the FY 2008-2009 Capital Improvement Plan all-years project balances.

REVENUE
Other Sources
Debt is being de-appropriated to close the FY 09 Radio System Replacement Project.

EXPENDITURES
Capital Outlay
Debt is being de-appropriated to close the FY 09 Radio System Replacement Project.

2010 Authorized Capital Projects
Fund - 32105

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

2010 AUTHORIZED CAPITAL PROJECTS
FUND 32105

BACKGROUND
This fund currently houses the FY 2009-2010 Capital Improvement Plan all-years project balances.

REVENUE
Other Sources
Debt is being de-appropriated to close the FY 09 Radio System Replacement Project.

EXPENDITURES
Capital Outlay
Debt is being de-appropriated to close the FY 09 Radio System Replacement Project.

Authorized Capital Projects
Fund - 32111

	Actuals FY 2023 - 2024	Adopted FY 2024 - 2025	Approved FY 2025 - 2026	Change From Prior Year Percent	Change From Prior Year 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)**
EXPENSE					
Capital Outlay	125,446,431	0	(11,381)		(11,381)
Other Uses	97,578	0	(1,000,000)		(1,000,000)
TOTAL EXPENSE	**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
FUND 32111

BACKGROUND
This fund currently houses available unappropriated revenue, all-years budget adjustment entries to close project(s), and/or any budgetary transfers of prior year appropriations to fund project(s) included in the FY 26 Capital Improvement Plan.

REVENUE
Other Sources
The FY 25 budget included one-time adjustments to deauthorized debt funded projects within this fund and swap the funding with BJP tax revenue.
For FY 26, this category houses the total amount of debt being deauthorized and/or transferred to fund project(s) in the FY 26 Capital Improvement Plan.

Transfer From Other Funds
The FY 25 budget included a one-time transfer from the Better Jacksonville Trust Fund BJP (FD 11001) to swap debt funding for BJP tax revenue, as mentioned above.

EXPENDITURES
Capital Outlay
This category includes the deauthorization of $11,381 of debt capacity and the transfer of $16,619,803 between projects to fund projects in the FY 26 Capital Improvement Plan. A complete list of projects by funding source can be found in the Capital Projects section of this document. Individual project sheets, including the impact of projects on future operating expenses, can be found in the FY 2026-2030 Capital Improvement Plan – Adopted.

Other Uses
This category includes the deauthorization of $1,000,000 of debt capacity.

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	Change From Prior Year 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

AUTHORIZED CAPITAL PROJECTS – FY23 AND FORWARD
FUND 32124

BACKGROUND
This fund currently houses the FY 26 Capital Improvement Plan - General Capital Improvement Projects. Projects can be funded with pay-go sources, such as interest income and transfers from other funds as well as with debt. Other funds with revenue use restrictions may also contribute funding to the Capital Improvement Plan, however the bulk of the project funding resides within this fund. A complete list of projects by funding source can be found in the Capital Projects section of this document.

REVENUE
Other Sources
This category houses the total amount of debt required to fund the adopted FY 26 Capital Improvement Plan – General Capital Improvement Projects.

Transfers From Other Funds
This category houses the various transfers from other funds for projects in the FY 26 Capital Improvement Plan. The decrease is due to a smaller amount being transferred from the Better Jacksonville Plan in relation to Ordinance 2024-700-E.

EXPENDITURES
Capital Outlay
All available funding, both pay-go and debt, are being used to fund the adopted FY 26 Capital Improvement Plan – General Capital Improvement Projects. A complete list of projects by funding source can be found in the Capital Projects section of this document. Individual project sheets, including the impact of projects on future operating expenses, can be found in the FY26-30 Capital Improvement Plan - Adopted.

Solid Waste General Capital Projects
Fund - 43105

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

SOLID WASTE GENERAL CAPITAL PROJECTS
FUND 43105

BACKGROUND
This fund currently houses the FY 26 Solid Waste Capital Improvement Projects related to the solid waste activity and does not contain capital improvement projects related to mitigation. Additional information and individual project sheets, including the impact of projects on future operating expenses, can be found in the Solid Waste section of the FY 2026-2030 Capital Improvement Plan – Adopted.

REVENUE
Other Sources
This category houses the FY 26 borrowing amount authorized to fund the capital projects in the table below.

EXPENDITURES
Capital Outlay
Funding authorized as part of the FY 26 Capital Improvement Plan:

- Hema Road Dump $1,500,000
- McCoy's Creek Waste Oil Petroleum Discharge $4,500,000
- Countywide Environmental Compliance $5,000,000
- Hollybrook Park Environmental Assessment and Remediation $14,300,000
- Trail Ridge Landfill Expansion $18,000,000

Stormwater Services - Capital Projects
Fund - 44102

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

STORMWATER SERVICES – CAPITAL PROJECTS
FUND 44102

BACKGROUND

Municipal Code Section 754.112

The Stormwater Services – Capital Projects fund houses the funding for capital projects financed by stormwater user fees, excess retained earnings and investment earnings. Additional information on these project(s) can be found in the Stormwater section of the FY 2026-2030 Capital Improvement Plan – Adopted. Stormwater revenues are not the only funding source for stormwater projects, projects are also funded with general revenues and as such are found in the General Government section of the CIP.

REVENUE

Transfers from Other Funds

This category represents a transfer from the Stormwater Services fund (FD 44101). Municipal code section 754.112 established in FY 16 requires that a set amount of the annual stormwater user fee be used for stormwater projects. The current code states that the greater of $4.0 million or 15% of the total revenue received be appropriated for stormwater capital project and no less than $6.0 million be spent on drainage system rehabilitation (DSR) capital projects. This formula along with the estimated stormwater fee, budgeted in the Stormwater Services fund (FD 44101), determines the amount of this transfer.

EXPENDITURES

Capital Outlay

Funding authorized as part of the FY 26 Capital Improvement Plan:

➢ Stormwater Pump Stations - Capital Maintenance	$150,000
➢ Plantation Drive Drainage Improvement Project	$210,000
➢ Stormwater Project Development & Feasibility Studies	$250,000
➢ Beverly Nalle Drainage Improvements	$310,000
➢ Hyde Park Road Drainage Improvements	$377,799
➢ Barrington Oaks Drainage Improvements	$400,000
➢ Morgan Lake Drainage Improvement Project	$450,000
➢ Forbes Street Drainage Improvement Project	$485,000
➢ Argyle Forest Ditch Pavement Repair Project	$490,000
➢ Sunset Drive Drainage Improvement Project	$529,000
➢ Natures Hollow Way Drainage Improvements	$550,000
➢ Ibis Road Drainage Improvements	$550,000
➢ Lakemont Drive Embankment Repair	$680,000
➢ Drainage System Rehabilitation	$6,000,000

City Venues Capital Project Fund
Fund - 47125

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

CITY VENUES CAPITAL PROJECT FUND
FUND 47125

BACKGROUND
This fund currently houses the FY 26 City Venue Capital Improvement Projects. Additional information and individual project sheets, including the impact of projects on future operating expenses, can be found in the City Venues section of the FY 2026-2030 Capital Improvement Plan – Adopted.

REVENUE
Other Sources
This category houses the FY 26 borrowing amount authorized to fund capital projects.

Transfers From Other Funds
FY 26 includes a one-time transfer from the General Fund Operating fund (FD 00111) to fund the Performing Arts Center - Jacoby Hall project.

EXPENDITURES
Capital Outlay
Funding authorized as part of the FY 26 Capital Improvement Plan by venue:

- Ritz Theatre $1,000,000
- Convention Center $1,100,000
- Baseball Stadium $4,560,000
- Veterans Memorial Arena $5,400,000
- Performing Arts Center $8,278,000
- Flex Field $8,760,000
- Football Stadium $210,000,000

Individual project listing:

Baseball Stadium	
Seat Replacement	$1,000,000
MLB Requirements	$3,560,000
Convention Center	
Roof Replacement	$100,000
Building Systems	$150,000
Security Improvements	$350,000
Interior Finishes	$500,000
Flex Field	
Covered Flex Field	$8,760,000
Football Stadium	
Municipal Stadium Renovations	$210,000,000
Ritz Theatre	
Security Improvements	$50,000
Building Systems	$950,000
Performing Arts Center	
Data Network Equipment	$250,000
Elevator Modernization	$350,000
Moran Theater Floor	$500,000
Jacoby Hall	$500,000
Fire Alarm System	$750,000
Plumbing - Main Sanitary Repair	$800,000
Pump and VFD Project	$918,000
Building Automation System	$1,210,000
Moran Theater Seats	$3,000,000
Veterans Memorial Arena	
Switch Replacement and Redunda	$350,000
Hockey Dasher Wall and Glass O\	$700,000
Concourse Flooring Replacement	$875,000
Restrooms Replacements	$3,475,000

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	Change From Prior Year 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

ART IN PUBLIC PLACES PERMANENT FUND
FUND 05102

BACKGROUND
Ordinance 2018-193-E created code section 111.160 (b) which established this fund to house 50% of the art auction sales proceeds derived from the Joan Mitchell Artwork pursuant to ordinance 2018-193-E. The annual interest earnings on the sale amount shall be appropriated each year and transferred to the Art in Public Places trust for the maintenance of the City's public art.

REVENUE
Miscellaneous Revenue
This category includes the available interest that has been earned on the revenue generated from the sale of the Joan Mitchell artwork.

EXPENDITURES
Transfers to Other Funds
The available interest is being transferred to the Art in Public Places Trust (FD 11532) for the maintenance of the City’s public art.

General Employees Pension Trust
Fund - 65101

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

GENERAL EMPLOYEES PENSION TRUST
FUND 65101

BACKGROUND
The General Employees' Pension Fund is the City's defined benefit pension fund for general employees which closed to new employees effective October 1, 2017. This fund records both employee and employer contributions, investment earnings, benefit payments and administrative expenses for the General Employees' Pension Fund. In addition to the City's general employees, this plan covers employees at various Independent Authorities such as the Jacksonville Housing Authority and JEA. This plan also includes state-funded employees at Clerk of the Courts.

The employees' contribution rate is 10% with 0.3% being distributed to the disability plan. All new employees are required to enroll in the General Employees' Defined Contribution plan.

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

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

REVENUE
Miscellaneous Revenue
This amount represents the revenue needed to balance the fund.

EXPENDITURES
Personnel Expenses
This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. Due to delays in the approval of the FY25 collective bargaining contract legislation, the FY26 budget includes the impact of the FY25 and FY26 wage increases and is driving the net change in this category. The net decrease is mainly due to turnover during FY25.

Defined Benefit Pension UAAL
This category includes the City's contribution for the general employees defined benefit pension plan unfunded actuarial accrued liability or UAAL. This category has been created for the FY26 budget document to accurately present personnel expenses on the General Fund Operating fund (FD 00111) department reports by excluding the budget impact of moving the general employees defined benefit UAAL from departmental budgets to a non-departmental activity.

Operating Expenses
This category contains various small operating costs as well as $20.52 million in professional services for the City's money manager fees, actuary fees, portfolio consultants and pension counsel. The money manager fees are the largest component and are driven by the level of assets in the fund and the fee percentage charged. The net increase in this category is primarily driven by an increase of $710,253 in professional services, although this is slightly offset by a decrease of $44,790 in computer systems maintenance and security costs.

Other Uses
This category houses the charge for the City's indirect cost recovery study.

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

Correctional Officers Pension Trust
Fund - 65103

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

CORRECTIONAL OFFICERS PENSION TRUST
FUND 65103

BACKGROUND
The Correctional Officers' Pension Fund was established to provide pension benefits and protection for the correctional officers of the City of Jacksonville. In prior years, the Correctional Officers' Pension Fund was partially funded by an administrative surcharge of $20 per person arrested and booked into the City's correctional facilities. As part of collective bargaining, this revenue is now being sent to the Fraternal Order of Police.

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

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

REVENUE
Miscellaneous Revenue
This amount represents the revenue needed to balance the fund.

EXPENDITURES
Operating Expenses
This category includes $3.22 million in professional services for costs and fees to various money managers to manage the Correctional Officers' pension fund investments, and $119,318 in supervision allocation from the General Employees' Pension Trust (FD 65101). The change in this category is mainly driven by an increase of $309,780 in professional services costs.

Other Uses
This category houses the charge for the City's indirect cost recovery study.

GEDC Survivor & Disability Plan
Fund - 65110

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

GEDC SURVIVOR AND DISABILITY PENSION
FUND 65110

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

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

REVENUE
Miscellaneous Revenue
This amount represents the revenue needed to balance the fund.

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

PSDC Survivor & Disability Plan
Fund - 65111

	Actuals FY 2023-2024	Adopted FY 2024-2025	Approved FY 2025-2026	Change From Prior Year Percent	Change From Prior Year 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

PSDS SURVIVOR AND DISABILITY PLAN
FUND 65111

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

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

REVENUE
Miscellaneous Revenue
This amount represents the revenue needed to balance the fund.

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

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CAPITAL PROJECTS

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

INTRODUCTION

The Capital Improvement Plan (CIP) is a multi-year forecast of major capital buildings, infrastructure, and other needs. The City of Jacksonville has adopted in Jacksonville Municipal Code Chapter 106, Part 1 Section 106.109 Capital Improvement Funding a "Five- Year Capital Improvements Plan that is designed to be financially feasible and provides the funding source and amount of funding for the capital costs of each project, and the funding source and amount of funding for the anticipated post-construction operation costs of each project". The Five-Year Capital Improvements Plan shall be filed and approved each fiscal year concurrently with the annual budget.

The adopted Capital Improvement Plan (CIP) for a five-year period beginning October 1, 2025 through the fiscal year ending September 30, 2030 includes location, funding and expenses for projects with current fiscal year appropriations.

The CIP incorporates needs identified in the Capital Improvements Element (CIE) required under the Growth Management Act of 1985. The CIE focuses on anticipated infrastructure requirements based on service level standards and the land use plan adopted by the City Council to prevent deficiencies in level of services.

In addition to the needs identified in the CIE, the CIP includes other improvements not covered by the Growth Management Act such as Public Safety, Targeted Economic Development, Public Facilities (primarily public buildings), and Environmental factors.

Capital projects are budgeted on an "all years" basis, an accounting practice used for funds that may need to carry over from one fiscal year to the next for a defined purpose such as funding a specific capital project or a grant.

PROCESS

Chapter 122 of the Jacksonville Municipal Code requires that the CIP be prepared annually by the City of Jacksonville's Finance Department through submittals received from various City departments, independent authorities, and agencies.

Departments complete a CIP request form with detailed project information and use a standardized matrix to score projects prior to submitting them to the Finance Department. The projects are then reviewed by the Departments of Public Works, Planning and Development, and Finance for reasonableness related to costs, operating budget and level of service impact. The Mayor's Budget Review Committee (MBRC) makes the final recommendation of projects for the Mayor's review and approval. The City Council then receives the Mayor's Proposed Five-Year CIP with the Proposed Annual Budget in July. Once adopted by the City Council the first fiscal year of the CIP becomes the city's Capital Improvement Budget for that year.

A typical capital project is planned and executed in the following phases:

Engineering & Design: These are costs incurred by the City to design a project in accordance with the scope of work set forth in the development phase. This includes professional consultant fees, legal and technical documentation, constructability review, data collection, advertising, assessment of alternatives related to project design, construction management services, and bid reviews.

Land Acquisition & Site Preparation: These costs are incurred by the City for the purchase of land, easements and right-of-way. This also includes purchase price, surveys, appraisals, environmental audit, permitting, legal costs, maps, charts, aerial photography, and other costs such as wetlands restoration.

Construction: This includes costs incurred by the City for all construction related tasks required to place a project in service. This includes project construction contracts, professional and technical assistance, advertising, legal and technical documentation, costs, inspections, testing, and permitting.

Capital Equipment: This includes costs incurred by the City for all capital equipment related to the needs of the specific facility/project. This includes public safety, telecommunications and AV equipment.

Per Chapter 122, Part 6, Ordinance Code:

Capital Improvement Project. Excluded from the term and definition of Capital Improvement shall be all Community Redevelopment Area Projects. Capital Improvement Project *means* a planned undertaking of the City or an independent agency that leads to the acquisition, construction, or extension of the useful life of capital assets. Capital assets include things such as land, buildings, parks, streets, utilities, and other items of value from which the community derives benefit. To constitute a capital improvement project, the project must:

1 Have a total cost greater than $100,000 and a useful life of more than ten years,

2 Be a one-time outlay, which is non-recurring in nature.

3 Add to, enhance the value of, or extend the life of the City's physical assets.

4 Major equipment purchases must be associated with a Capital Improvement Project and must meet the criteria in item 1 above to be included as a Capital Improvement Project.

Any project which meets the definition of a Capital Improvement Project must be included in the Capital Improvement Plan, regardless of funding source.

Excluded from the definition of Capital Improvement Projects are:

i. City vehicular equipment purchases. Fleet appropriations are to be considered within the Operating Budget.
ii. Expenditures for maintenance supplies and materials or replacement items which shall be budgeted as operating items.
iii. Purchases involving ongoing debt service or lease/purchase costs which shall be budgeted in the Operating Budget.
iv. All routine resurfacing of streets, recurring annual items and routine maintenance and repair.

(b) **Capital Improvement Plan**. The Capital Improvement Plan (CIP) is a comprehensive five-year plan of proposed capital improvement projects, intended to identify and balance the capital needs of the community within the fiscal capabilities and limitations of the city budget. It is a significant element of the annual budget process and intended to be binding on future years to fulfill the purposes set forth above. While the CIP is updated annually and subject to change as emergencies arise or projects are delayed by circumstances beyond our control, the annual focus primarily will be on the fifth year of the plan as new projects are added. The first year of the plan is the basis for actual appropriations authorized by the City Council for capital projects when adopting the Annual Budget. The remaining four years establish priorities for future capital improvement projects.

(c) **Capital Improvement Plan Budget.** Capital Improvement Plan Budget shall be submitted annually with the City Annual Budget and is the first year of the Capital Improvement Plan. The required elements of the Capital Improvement Plan Budget are set forth in Section 122.603(b), Ordinance Code. The complete five-year plan, including individual project sheets, can be found on the Budget Office website.

ADOPTED FIVE-YEAR CIP

The adopted CIP contains 205 updated and/or new projects at $1,773,816,009 for the next five years. This reflects a continued investment to provide for the health, safety and quality of life for our citizens. To assist in balancing and prioritizing needs across the City, departments identify projects by one of the following "Program Areas."

Drainage - Project that improves drainage conditions and reduces flooding

Environment/Quality of Life - Project that would promote or improve the environment for the citizens of Jacksonville (e.g. water treatment plants)

Parks - Project with buildings, grounds and/or recreational facilities within the park boundaries, also including the Preservation Project

Public Facilities – Project for facilities designated for primarily citizen use and includes facilities such as the county courthouse, arena and baseball park

Public Safety - Project relating to public safety including facilities

Roads/Infrastructure/Transportation – Project dedicated to expanding and widening roads; interchanges, overpasses and intersection improvements; and also includes road resurfacing, sidewalks/bike paths, as well as landscaping/tree planting along road improvement projects

Targeted Economic Development – Project is used to stimulate growth and revitalization by providing grants and loans for infrastructure, public improvements, and project development

CAPITAL PROJECTS OPERATING IMPACT

The CIP is an integral element of the City's budgeting process. The cost of operating new or expanded facilities or infrastructure can be significant and will be included in the operating budget in the fiscal year the asset becomes operational. In addition, the future operating impacts are incorporated into the five-year forecast that accompanies the Budget. More information can be found on the individual project sheets available on the Budget Office website.

RECURRING ANNUAL CAPITAL MAINTENANCE

The CIP annually includes various appropriations which meet and/or exceed all the required minimums set forth via 2015-428-E for recurring capital maintenance needs. A detailed list of those projects and adopted appropriations can be found in the following pages contained in this section.

CAPTIAL GIFTS TO THE CITY

In 2024 legislation (2024-046-E) was passed to amend various sections in Ordinance Code Chapter 106 – Budget and Accounting Code – and Chapter 113 – Gifts to the City – to limit the use of monetary or non-monetary in-kind gifts or donations to the City for capital improvement projects or other purposes without City Council appropriation. Sec. 106.441 was amended to provide that the Mayor and the City Council are authorized to accept monetary or non-monetary (in-kind services) gifts, bequests and donations to the City. The amendment provides that no gift, donation, in-kind service or other donation, regardless of the amount, may be used to "alter, demolish, relocate, transform or in any way modify any City-owned or managed property, object, thing or anything else of substance without prior Council approval and appropriation."

Chapter 113 was amended to add reference to procedures for the receipt of donations of in-kind goods or services for which the fair market value of the donation exceeds or is less than $500,000, both of which contain a requirement that all in-kind donations shall be accepted only through resolution or (in certain cases where necessary due to conditional terms) ordinance approved by the Council.

FY 2026 - 2030 ADOPTED CAPITAL IMPROVEMENT PLAN GENERAL
GOVERNMENT CAPITAL IMPROVEMENT PROGRAM

Funding Source	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
Debt Management Fund	$277,225,935	$205,308,976	$118,682,000	$108,736,431	$0
Fuel and Bed Tax	$21,117,016	$22,400,000	$22,400,000	$22,400,000	$0
Prior Year Revenue	$21,075,396	$0	$0	$0	$0
Grant Funding	$3,540,563	$0	$0	$0	$0
Pay-Go: Transfer From Other Funds	($3,002,916)	$0	$0	$0	$0
Pay-Go: Transfer Stormwater Operating	$0	$0	$0	$0	$0
Pay-Go: Transfer From BJP	$78,354,000	$49,295,000	$40,550,000	$0	$0
F.I.N.D Projects	$2,550,000	$0	$0	$0	$0
Total Per Year	**$400,859,994**	**$277,003,976**	**$181,632,000**	**$131,136,431**	**$0**

Dept	Program Area	Project Name	Total Cost	Prev. Approved	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
FR	Public Safety	Fire Station #67 - New	$13,300,000	$0	$13,300,000	$0	$0	$0	$0
FR	Public Safety	Fire Station #77 - New	$13,792,000	$0	$0	$0	$13,792,000	$0	$0
FR	Public Safety	Met Park Marina Fire Station, Museum & Dock/Design (Replacemen	$37,590,000	$32,760,000	$4,830,000	$0	$0	$0	$0
FR	Public Facilities	Fire Station Capital Maintenance Misc Improvements	$10,617,587	$6,617,587	$1,000,000	$1,000,000	$1,000,000	$1,000,000	$0
PW	Roads / Infrastructure / Transportation	11th St, 12th St Connector	$3,600,118	$1,600,118	$1,000,000	$1,000,000	$0	$0	$0
PW	Roads / Infrastructure / Transportation	2nd Avenue North Roadway Safety Improvements	$11,050,000	$11,000,000	$50,000	$0	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Acree Road Bridge Replacement	$15,000,000	$1,500,000	$3,750,000	$9,750,000	$0	$0	$0
PW	Roads / Infrastructure / Transportation	ADA Compliance-Curb Ramps Sidewalks	$74,376,807	$59,229,209	$3,907,598	$3,400,000	$3,920,000	$3,920,000	$0
PW	Roads / Infrastructure / Transportation	Alta Drive Bridge	$1,700,000	$700,000	$0	$0	$1,000,000	$0	$0
PW	Roads / Infrastructure / Transportation	Angel Lakes Sidewalk & Drainage Improvements	$6,000,000	$1,500,000	$4,500,000	$0	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Arlington Road Bridge	$4,000,000	$3,000,000	$0	$0	$1,000,000	$0	$0
PW	Roads / Infrastructure / Transportation	Armsdale Rd-Duval Rd Improvements	$6,700,573	$5,500,573	$1,200,000	$0	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Art Museum Drive Sidewalks	$7,500,000	$0	$0	$1,800,000	$5,700,000	$0	$0
PW	Roads / Infrastructure / Transportation	Baisden Rd Bicycle Boulevard	$1,826,000	$426,000	$1,400,000	$0	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Bay Street Corridor Utility Relocation	$975,021	$2,000,000	($1,024,979)	$0	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Belvedere Street Sidewalks	$500,000	$0	$0	$500,000	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Brady Road Sidewalk	$500,000	$0	$0	$500,000	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Cahoon Rd & Normandy Blvd to Beaver St	$10,977,823	$21,727,823	($10,750,000)	$0	$0	$0	$0
PW	Roads / Infrastructure / Transportation	CDBG FY26 PW-Right of Way and Stormwater Maintenance	$3,310,563	$0	$3,310,563	$0	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Cedar Point Sidewalk	$530,000	$30,000	$0	$500,000	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Cedar Point/Sawpit Road (New Berlin to Shark)	$21,000,000	$8,000,000	$13,000,000	$0	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Chaffee Road	$82,639,868	$50,439,868	$17,200,000	$15,000,000	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Collins Road / Blanding to Pine Verde	$41,250,000	$24,150,000	$2,300,000	$6,700,000	$8,100,000	$0	$0
PW	Roads / Infrastructure / Transportation	Council District 02 Roadway Resurfacing	$263,857	$0	$263,857	$0	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Countywide Bulkhead-Assessment, Repair, Replacement	$4,890,085	$2,890,085	$500,000	$500,000	$500,000	$500,000	$0
PW	Roads / Infrastructure / Transportation	Countywide Intersection Imp,Brge-Bridges	$19,053,535	$11,753,535	$500,000	$3,000,000	$1,900,000	$1,900,000	$0
PW	Roads / Infrastructure / Transportation	Countywide Intersection Imp-Intersection	$8,691,649	$3,506,247	$1,185,402	$1,500,000	$1,500,000	$1,000,000	$0

PW	Roads / Infrastructure / Transportation	Crosswalk Murals	$82,248	$550,000	($467,752)	$0	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Dinsmore Area Sidewalks	$1,000,000	$500,000	$500,000	$0	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Downtown Two-Way - (Pearl Street)	$0	$1,000,000	($1,000,000)	$0	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Duval Road Sidewalk	$4,625,000	$4,100,000	$525,000	$0	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Emerald Trail - Hogan Street Connector	$18,980,000	$11,980,000	$7,000,000	$0	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Emerald Trail - Hogan's Creek to Riverwalk	$30,000,000	$6,000,000	$8,000,000	$8,000,000	$4,000,000	$4,000,000	$0
PW	Roads / Infrastructure / Transportation	Firestone Rd - Wheat Rd Intersection Improvements	$1,347,000	$1,000,000	$347,000	$0	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Hamilton St Box Culvert Extension/Sidewalk Connection	$1,500,000	$0	$480,000	$1,020,000	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Hardscape - County Wide Maintenance & Repair	$14,500,000	$10,500,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000	$0
PW	Roads / Infrastructure / Transportation	Harts Road Bridge Replacement	$4,300,000	$3,000,000	$1,300,000	$0	$0	$0	$0
PW	Roads / Infrastructure / Transportation	I-10 to Ramona Outfall Ditch Restoration	$500,000	$0	$0	$500,000	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Lobrano Court Drainage Improvements	$500,000	$0	$0	$500,000	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Lone Star Road Extension	$5,698,950	$4,000,000	$1,698,950	$0	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Main Street Bridge Pedestrian Ramp	$2,357,692	$0	$257,692	$2,100,000	$0	$0	$0
PW	Roads / Infrastructure / Transportation	McCoy's Creek Branches	$18,754,188	$13,754,188	$0	$5,000,000	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Monument Road Improvements	$2,200,000	$0	$0	$0	$800,000	$1,400,000	$0
PW	Roads / Infrastructure / Transportation	New Berlin Rd(Cedar Pt To Starrt/Pulsky)	$42,756,553	$22,756,553	$20,000,000	$0	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Northbank Riverwalk - Northbank Bulkhead	$80,645,425	$51,645,425	$5,000,000	$7,000,000	$7,000,000	$10,000,000	$0
PW	Roads / Infrastructure / Transportation	Nungezer Road	$154,094	$2,600,000	($2,445,906)	$0	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Oceanway Community Center Septic Abandonment - Utility	$215,000	$0	$215,000	$0	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Old Middleburg 103rd - Branan Field - 01	$124,043,576	$80,543,576	$20,000,000	$15,000,000	$8,500,000	$0	$0
PW	Roads / Infrastructure / Transportation	Overhead Pedestrian Signal – Duval Station Road	$1,010,000	$0	$210,000	$800,000	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Overhead Pedestrian Signal -Golfair Blvd. & APR Academy / Baldwin	$600,000	$0	$0	$0	$0	$600,000	$0
PW	Roads / Infrastructure / Transportation	Palm Avenue Improvements	$4,093,172	$4,900,000	($806,828)	$0	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Pavement Markings	$12,687,979	$9,099,990	$837,989	$1,000,000	$1,000,000	$750,000	$0
PW	Roads / Infrastructure / Transportation	Penman Road Complete Street	$20,500,000	$8,000,000	$7,500,000	$5,000,000	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Plummer Grant Sidewalk (New)	$2,700,000	$300,000	$2,400,000	$0	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Railroad Crossings	$7,931,116	$7,381,116	$0	$50,000	$250,000	$250,000	$0
PW	Roads / Infrastructure / Transportation	Resiliency Infrastructure Improvements	$34,650,000	$30,900,000	$1,250,000	$1,250,000	$1,250,000	$0	$0
PW	Roads / Infrastructure / Transportation	Roadway Resurfacing - Roadway Resurfacing	$343,432,603	$256,542,603	$22,500,000	$21,630,000	$21,380,000	$21,380,000	$0
PW	Roads / Infrastructure / Transportation	Roadway Safety Project - Roadway Safety Project-Ped X-Ing	$4,095,000	$2,845,000	$500,000	$250,000	$250,000	$250,000	$0
PW	Roads / Infrastructure / Transportation	Roadway Sign Stripe And Signal	$34,592,038	$28,607,474	$1,784,564	$1,400,000	$1,400,000	$1,400,000	$0
PW	Roads / Infrastructure / Transportation	Rogero Road Undergrounding Electric	$15,619	$877,000	($861,381)	$0	$0	$0	$0
PW	Roads / Infrastructure / Transportation	San Mateo Elementary School Sidewalk	$2,320,000	$927,000	$1,393,000	$0	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Seabreeze Drive Drainage Improvement	$320,000	$0	$0	$320,000	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Sedgemoore Drive Drainage Improvements	$350,000	$0	$0	$350,000	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Sidewalk Construction - New	$7,184,424	$6,184,424	$250,000	$250,000	$250,000	$250,000	$0
PW	Roads / Infrastructure / Transportation	Sidewalk Maintenance Construction	$1,172,943	$256,497	$916,446	$0	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Sidewalk-Curb Construction And Repair	$56,394,240	$49,310,686	$1,083,554	$2,000,000	$2,000,000	$2,000,000	$0
PW	Roads / Infrastructure / Transportation	St Johns River - St Johns River Bulkhead, Assess & Restore	$12,564,019	$9,564,019	$0	$750,000	$750,000	$1,500,000	$0
PW	Roads / Infrastructure / Transportation	Stadium Parking Milling, Resurfacing and Pipe De-Silting	$3,600,000	$0	$0	$0	$3,600,000	$0	$0
PW	Roads / Infrastructure / Transportation	Starratt Road and Yellow Bluff Road Intersection Improvement	$4,179,049	$0	$4,179,049	$0	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Starratt Road Sidewalk Improvements	$1,727,219	$227,219	$1,500,000	$0	$0	$0	$0

PW	Roads / Infrastructure / Transportation	Sunbeam Road Underdrain Replacement Project – Phase 2	$1,000,000	$0	$0	$1,000,000	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Townsend Rd. New Sidewalk	$3,389,984	$2,709,984	$680,000	$0	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Traffic Calming	$1,850,000	$1,250,000	$150,000	$150,000	$150,000	$150,000	$0
PW	Roads / Infrastructure / Transportation	Traffic Signal –NEW –Dunn Ave. and Braddock Rd.	$1,600,000	$600,000	$1,000,000	$0	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Traffic Signal –NEW -University Blvd. and Edenfield Rd.	$1,840,000	$0	$0	$0	$240,000	$1,600,000	$0
PW	Roads / Infrastructure / Transportation	Traffic Signal –Rebuild –21st St. West and Boulevard St.	$600,000	$0	$0	$0	$0	$600,000	$0
PW	Roads / Infrastructure / Transportation	Traffic Signal –Rebuild –21stSt. East and Liberty St. North	$600,000	$0	$0	$0	$0	$600,000	$0
PW	Roads / Infrastructure / Transportation	Traffic Signal –Rebuild -Oak St. and Barr St.	$800,000	$0	$0	$0	$0	$800,000	$0
PW	Roads / Infrastructure / Transportation	Traffic Signal –Rebuild -Stockton St. & Oak St.	$800,000	$0	$0	$0	$0	$800,000	$0
PW	Roads / Infrastructure / Transportation	Traffic Signalization - Fiber Optic	$2,550,000	$1,550,000	$500,000	$500,000	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Traffic Signalization-Countywide	$2,443,890	$243,890	$550,000	$550,000	$550,000	$550,000	$0
PW	Roads / Infrastructure / Transportation	Traffic Street Lights	$3,751,263	$3,301,263	$150,000	$100,000	$100,000	$100,000	$0
PW	Roads / Infrastructure / Transportation	Trout River Blvd Sidewalk (New)	$1,800,000	$0	$300,000	$1,500,000	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Waterville Rd Drainage Lawsuit Settlement	$210,000	$0	$210,000	$0	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Water-Wastewater System Fund	$218,395,456	$164,395,456	$9,000,000	$10,000,000	$25,000,000	$10,000,000	$0
PW	Roads / Infrastructure / Transportation	Wells Road Bridge	$2,500,000	$0	$2,500,000	$0	$0	$0	$0
PW	Roads / Infrastructure / Transportation	West 9th Street Improvements	$2,000,000	$0	$2,000,000	$0	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Widening of Lane Avenue North	$12,000,000	$6,000,000	$0	$3,000,000	$3,000,000	$0	$0
PW	Roads / Infrastructure / Transportation	Woodside Street Underdrain Drainage Improvements	$625,000	$0	$0	$625,000	$0	$0	$0
PW	Environmental / Quality of Life	Jax Ash Site Pollution Remediation	$200,142,425	$192,142,425	$2,000,000	$2,000,000	$2,000,000	$2,000,000	$0
PW	Public Facilities	Arlington Sportsplex	$4,000,000	$0	$4,000,000	$0	$0	$0	$0
PW	Public Facilities	Building Inspection Buildout - Ed Ball	$100,000	$0	$100,000	$0	$0	$0	$0
PW	Public Facilities	CDBG FY26 PW-Highlands Library Restroom Renovations	$230,000	$0	$230,000	$0	$0	$0	$0
PW	Public Facilities	Charles Webb Wesconnett Regional Library Roof Replacement	$380,000	$0	$0	$380,000	$0	$0	$0
PW	Public Facilities	City Hall Elevator Modernization	$1,500,000	$0	$1,500,000	$0	$0	$0	$0
PW	Public Facilities	COJ Highrise Buildings Two-way Communication	$225,000	$0	$0	$225,000	$0	$0	$0
PW	Public Facilities	Ed Ball Building Fire Marshal's Plan Review Office	$360,000	$0	$360,000	$0	$0	$0	$0
PW	Public Facilities	Ed Ball Parking Garage Elevator Modernization	$600,000	$0	$0	$0	$0	$600,000	$0
PW	Public Facilities	Equestrian Center Cattle Barn	$9,250,000	$3,250,000	$6,000,000	$0	$0	$0	$0
PW	Public Facilities	Facilities Capital Maintenance-Govt	$45,306,161	$39,306,161	$1,500,000	$1,500,000	$1,500,000	$1,500,000	$0
PW	Public Facilities	Facilities Capital Maintenance-Govt - Facilities Cap Assessment & Re	$5,089,546	$3,089,546	$500,000	$500,000	$500,000	$500,000	$0
PW	Public Facilities	Fleet Management-Maintenance and Upgrades	$4,517,347	$2,742,347	$1,775,000	$0	$0	$0	$0
PW	Public Facilities	Florida Theatre - Facility Improvements	$18,975,000	$8,975,000	$2,500,000	$2,500,000	$2,500,000	$2,500,000	$0
PW	Public Facilities	Household Hazardous Waste Facility	$3,300,000	$0	$300,000	$3,000,000	$0	$0	$0
PW	Public Facilities	Kids Hope Alliance Office Safety Modifications	$298,947	$0	$298,947	$0	$0	$0	$0
PW	Public Facilities	Mandarin Branch Library Roof Replacement	$1,534,000	$0	$0	$234,000	$1,300,000	$0	$0
PW	Public Facilities	Mary Singleton Senior Center	$212,370	$730,000	($517,630)	$0	$0	$0	$0
PW	Public Facilities	Mary Singleton Senior Center HVAC Improvements	$450,000	$0	$0	$0	$450,000	$0	$0
PW	Public Facilities	Mayport Dock Redevelopment	$20,500,000	$15,500,000	$5,000,000	$0	$0	$0	$0
PW	Public Facilities	Medical Examiner Facility - 04	$88,814,968	$88,814,968	$0	$0	$0	$0	$0
PW	Public Facilities	Murray Hill Branch Library Roof Replacement	$138,000	$0	$0	$138,000	$0	$0	$0
PW	Public Facilities	Pablo Creek Regional Library Roof Replacement	$390,000	$0	$0	$390,000	$0	$0	$0
PW	Public Facilities	Pretrial Detention Facility - Pretrial Det Fac-Cell Door System	$20,000,000	$10,000,000	$2,500,000	$2,500,000	$2,500,000	$2,500,000	$0

PW	Public Facilities	Public Buildings - Roofing	$8,459,895	$4,859,895	$600,000	$1,000,000	$1,000,000	$1,000,000	$0
PW	Public Facilities	Regency Square Library Roof Replacement	$330,000	$0	$0	$330,000	$0	$0	$0
PW	Public Facilities	San Marco Branch Library Roof Replacement	$252,000	$0	$0	$252,000	$0	$0	$0
PW	Public Facilities	South Mandarin Branch Library Roof Replacement	$237,000	$0	$0	$237,000	$0	$0	$0
PW	Public Facilities	Southeast Regional Library Roof Replacement	$448,000	$0	$0	$448,000	$0	$0	$0
PW	Public Facilities	UF Health Capital Improvements	$284,000,000	$188,000,000	$24,000,000	$24,000,000	$24,000,000	$24,000,000	$0
PW	Public Facilities	University Park Branch Library Roof Replacement	$600,000	$0	$0	$600,000	$0	$0	$0
PW	Public Facilities	Veterans Infrastructure Initiatives	$2,202,381	$202,381	$2,000,000	$0	$0	$0	$0
PW	Public Facilities	Water St. Garage Elevator Modernization	$465,000	$0	$465,000	$0	$0	$0	$0
PW	Public Facilities	West Branch Library Roof Replacement	$336,000	$0	$0	$336,000	$0	$0	$0
PW	Drainage	Burke Street Pond	$0	$1,250,000	($1,250,000)	$0	$0	$0	$0
PW	Drainage	Drainage System Rehabilitation – DSR General Capital Projects	$30,575,608	$6,575,608	$6,000,000	$6,000,000	$6,000,000	$6,000,000	$0
PW	Drainage	Hopkins Creek Regional Stormwater Improvements	$8,000,000	$3,776,000	$4,224,000	$0	$0	$0	$0
PW	Drainage	Major Outfall Ditch Restoration/Cleaning	$36,839,612	$17,500,000	$4,339,612	$5,000,000	$5,000,000	$5,000,000	$0
PW	Drainage	Underdrain Replacements	$3,184,483	$1,184,483	$500,000	$500,000	$500,000	$500,000	$0
PL	Public Facilities	Bill Brinton Murray Hill Branch Replacement	$2,000,000	$0	$0	$0	$0	$2,000,000	$0
PL	Public Facilities	Brown Eastside Branch Replacement	$8,188,976	$0	$0	$8,188,976	$0	$0	$0
PL	Public Facilities	Dallas Graham Branch Replacement	$10,236,431	$0	$0	$2,000,000	$0	$8,236,431	$0
PL	Public Facilities	Renovation of Beaches Branch Library	$2,386,176	$1,189,204	$1,196,972	$0	$0	$0	$0
SH	Public Safety	JSO pretrial detention center - water system replacement	$700,000	$0	$700,000	$0	$0	$0	$0
SH	Public Safety	Montgomery Correction Center automatic transfer switch	$278,020	$0	$278,020	$0	$0	$0	$0
PR	Public Facilities	Countywide Parks - Pool Maintenance & Upgrades	$6,000,000	$4,000,000	$500,000	$500,000	$500,000	$500,000	$0
PR	Public Facilities	MOSH Building Relocation & Park Design	$50,000,000	$3,000,000	$20,000,000	$27,000,000	$0	$0	$0
PR	Parks / Preservation Land / Wetland	Beach Blvd Boat Ramp/Pottsburg Creek Improvements	$5,720,000	$660,000	$5,060,000	$0	$0	$0	$0
PR	Parks / Preservation Land / Wetland	Brentwood Golf Course	$3,000,000	$1,000,000	$0	$0	$0	$2,000,000	$0
PR	Parks / Preservation Land / Wetland	Countywide Parks & Recreation Projects	$52,255,915	$39,255,915	$4,000,000	$3,000,000	$3,000,000	$3,000,000	$0
PR	Parks / Preservation Land / Wetland	Earl Johnson Park	$500,000	$0	$500,000	$0	$0	$0	$0
PR	Parks / Preservation Land / Wetland	Ed Austin Regional Park - Turf Upgrade	$1,100,000	$0	$1,100,000	$0	$0	$0	$0
PR	Parks / Preservation Land / Wetland	FIND - Seiden Park Development	$550,000	$0	$550,000	$0	$0	$0	$0
PR	Parks / Preservation Land / Wetland	Fuller Warren Bridge Park	$6,500,000	$2,000,000	$4,500,000	$0	$0	$0	$0
PR	Parks / Preservation Land / Wetland	Hanna Park - Parking Lot 11	$2,143,664	$1,941,523	$202,141	$0	$0	$0	$0
PR	Parks / Preservation Land / Wetland	Huguenot Park	$3,550,000	$550,000	$3,000,000	$0	$0	$0	$0
PR	Parks / Preservation Land / Wetland	Jacksonville Zoo Improvements	$69,033,278	$65,033,278	$4,000,000	$0	$0	$0	$0
PR	Parks / Preservation Land / Wetland	James Weldon Johnson Park	$7,250,000	$2,250,000	$0	$5,000,000	$0	$0	$0
PR	Parks / Preservation Land / Wetland	Lonnie Miller Regional Park - Phase 2 Masterplan	$26,512,413	$6,512,413	$0	$10,000,000	$10,000,000	$0	$0
PR	Parks / Preservation Land / Wetland	MaliVai Washington Tennis	$2,500,000	$1,500,000	$1,000,000	$0	$0	$0	$0
PR	Parks / Preservation Land / Wetland	Mallison Park	$1,177,720	$177,720	$0	$0	$0	$1,000,000	$0
PR	Parks / Preservation Land / Wetland	Memorial Park - Fence, Railings & Water Fountains	$0	$200000	($200,000)	$0	$0	$0	$0
PR	Parks / Preservation Land / Wetland	Metropolitan Park	$28,500,000	$16,000,000	$12,500,000	$0	$0	$0	$0
PR	Parks / Preservation Land / Wetland	New Regional Rowing Center	$683,360	$1,783,360	($1,100,000)	$0	$0	$0	$0
PR	Parks / Preservation Land / Wetland	Palmetto Leaves Boardwalk/Bridge	$1,500,000	$0	$0	$1,500,000	$0	$0	$0
PR	Parks / Preservation Land / Wetland	Riverfront Plaza	$78,532,308	$33,250,000	$20,282,308	$25,000,000	$0	$0	$0
PR	Parks / Preservation Land / Wetland	Shipyards West Park	$74,700,000	$15,000,000	$54,700,000	$5,000,000	$0	$0	$0

PR	Parks / Preservation Land / Wetland	Southside Tennis Complex	$9,792,210	$0	$9,792,210	$0	$0	$0	$0
PR	Parks / Preservation Land / Wetland	Sunny Acres Park and Center	$2,000,000	$0	$2,000,000	$0	$0	$0	$0
PR	Parks / Preservation Land / Wetland	Taye Brown Regional Park Improvements	$600,774	$236,178	$364,596	$0	$0	$0	$0
ED	Roads / Infrastructure / Transportation	Cecil Mega Site Rail Spur	$9,000,000	$8,000,000	$1,000,000	$0	$0	$0	$0
ED	Roads / Infrastructure / Transportation	Logistics Lane Road Extension	$1,200,000	$700,000	$500,000	$0	$0	$0	$0

FY 2026 - 2030 ADOPTED CAPITAL IMPROVEMENT PLAN
CITY VENUES CAPITAL IMPROVEMENT PROGRAM

Funding Source	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Debt Management Fund	$238,598,000	$221,100,000	$178,877,951	$0
Fuel and Bed Tax	$0	$0	$0	$0
Prior Year Revenue	$0	$0	$0	$0
Grant Funding	$0	$0	$0	$0
Pay-Go: Transfer From Other Funds	$500,000	$0	$0	$0
Pay-Go: Transfer Stormwater Operating	$0	$0	$0	$0
Pay-Go: Transfer From BJP	$0	$0	$0	$0
F.I.N.D Projects	$0	$0	$0	$0
Total Per Year	**$239,098,000**	**$221,100,000**	**$178,877,951**	**$0**

Dept	Program Area	Project Name	Total Cost	Prev. Approved	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
PW	Public Facilities	Municipal Stadium Renovations - 2024	$775,000,000	$166,433,964	$210,000,000	$220,000,000	$178,566,036	$0	$0
ASM	Public Facilities	Baseball Grounds - MLB Requirements	$35,360,000	$31,800,000	$3,560,000	$0	$0	$0	$0
ASM	Public Facilities	Building Automation System (BAS) - PAC	$1,210,000	$0	$1,210,000	$0	$0	$0	$0
ASM	Public Facilities	Building Systems-Prime Osborn Conv Ctr	$12,090,000	$11,790,000	$150,000	$150,000	$0	$0	$0
ASM	Public Facilities	Concourse Flooring Replacement - VVMA	$1,875,000	$1,000,000	$875,000	$0	$0	$0	$0
ASM	Public Facilities	Covered Flex Field	$8,760,000	$0	$8,760,000	$0	$0	$0	$0
ASM	Public Facilities	Data Network Equipment (includes Wi-Fi systems) - PAC	$250,000	$0	$250,000	$0	$0	$0	$0
ASM	Public Facilities	Elevator Modernization - Freight - PAC	$350,000	$0	$350,000	$0	$0	$0	$0
ASM	Public Facilities	Fire Alarm System - PAC	$750,000	$0	$750,000	$0	$0	$0	$0
ASM	Public Facilities	Hockey Dasher Wall and Glass Overhaul - VVMA	$700,000	$0	$700,000	$0	$0	$0	$0
ASM	Public Facilities	Interior Finishes-Prime Osborn Conv Ctr	$3,300,000	$2,450,000	$500,000	$350,000	$0	$0	$0
ASM	Public Facilities	Jacoby Hall - PAC	$500,000	$0	$500,000	$0	$0	$0	$0
ASM	Public Facilities	Moran Theater Floor (Rake/Carpet) - PAC	$500,000	$0	$500,000	$0	$0	$0	$0
ASM	Public Facilities	Moran Theater Seats - PAC	$3,000,000	$0	$3,000,000	$0	$0	$0	$0
ASM	Public Facilities	Plumbing - Main Sanitary Repair - PAC	$800,000	$0	$800,000	$0	$0	$0	$0
ASM	Public Facilities	Pump and VFD Project - PAC	$918,000	$0	$918,000	$0	$0	$0	$0
ASM	Public Facilities	Restrooms Replacements - VVMA	$6,475,000	$3,000,000	$3,475,000	$0	$0	$0	$0
ASM	Public Facilities	Ritz Theatre Improvements - Building Systems - Ritz Theatre & Muse	$4,860,260	$3,398,345	$950,000	$200,000	$311,915	$0	$0
ASM	Public Facilities	Ritz Theatre Improvements - Security Improve - Ritz Theatre & Muse	$370,000	$270,000	$50,000	$50,000	$0	$0	$0
ASM	Public Facilities	Seat Replacement - Baseball Stadium	$1,000,000	$0	$1,000,000	$0	$0	$0	$0
ASM	Public Facilities	Security Improvements Prime Osb Conv Ctr	$1,295,000	$795,000	$350,000	$150,000	$0	$0	$0
ASM	Public Facilities	Switch Replacement and Redundancy - VVMA	$350,000	$0	$350,000	$0	$0	$0	$0
ASM	Public Facilities	Waterproofing-Roof Replacement Prime Osb	$2,150,000	$1,850,000	$100,000	$200,000	$0	$0	$0

FY 2026 - 2030 ADOPTED CAPITAL IMPROVEMENT PLAN
SOLID WASTE CAPITAL IMPROVEMENT PROGRAM

Funding Source	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
Debt Management Fund	$43,300,000	$8,850,000	$39,750,000	$2,000,000	$0
Fuel and Bed Tax	$0	$0	$0	$0	$0
Prior Year Revenue	$0	$0	$0	$0	$0
Grant Funding	$0	$0	$0	$0	$0
Pay-Go: Transfer From Other Funds	$0	$0	$0	$0	$0
Pay-Go: Transfer Stormwater Operating	$0	$0	$0	$0	$0
Pay-Go: Transfer From BJP	$0	$0	$0	$0	$0
F.I.N.D Projects	$0	$0	$0	$0	$0
Total Per Year	**$43,300,000**	**$8,850,000**	**$39,750,000**	**$2,000,000**	**$0**

Dept	Program Area	Project Name	Total Cost	Prev. Approved	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
SD	Environmental / Quality of Life	Environmental Compliance - County Wide	$31,365,731	$20,365,731	$5,000,000	$2,000,000	$2,000,000	$2,000,000	$0
SD	Environmental / Quality of Life	Hema Road Dump	$6,250,000	$3,750,000	$1,500,000	$750,000	$250,000	$0	$0
SD	Environmental / Quality of Life	Hollybrook Park Environmental Assessment and Remediation	$29,800,000	$13,500,000	$14,300,000	$2,000,000	$0	$0	$0
SD	Environmental / Quality of Life	McCoy's Creek Waste Oil Petroleum Discharge	$15,500,000	$10,500,000	$4,500,000	$500,000	$0	$0	$0
SD	Environmental / Quality of Life	Trail Ridge Landfill Const & Expansion - Trail Ridge Landfill Expansion	$144,747,333	$85,647,333	$18,000,000	$3,600,000	$37,500,000	$0	$0

FY 2026 - 2030 ADOPTED CAPITAL IMPROVEMENT PLAN
STORMWATER CAPITAL IMPROVEMENT PROGRAM

Funding Source	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
Debt Management Fund	$0	$0	$0	$0	$0
Fuel and Bed Tax	$0	$0	$0	$0	$0
Prior Year Revenue	$0	$0	$0	$0	$0
Grant Funding	$0	$0	$0	$0	$0
Pay-Go: Transfer From Other Funds	$0	$0	$0	$0	$0
Pay-Go: Transfer Stormwater Operating	$11,431,799	$8,757,858	$11,400,000	$18,618,000	$0
Pay-Go: Transfer From BJP	$0	$0	$0	$0	$0
F.I.N.D Projects	$0	$0	$0	$0	$0
Total Per Year	**$11,431,799**	**$8,757,858**	**$11,400,000**	**$18,618,000**	**$0**

Dept	Program Area	Project Name	Total Cost	Prev. Approved	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
SW	Roads / Infrastructure / Transportation	Upstream Fishing Creek Drainage Improvements	$2,818,000	$0	$0	$600,000	$0	$2,218,000	$0
SW	Drainage	Argyle Forest Ditch Pavement Repair Project	$490,000	$0	$490,000	$0	$0	$0	$0
SW	Drainage	Barrington Oaks Drainage Improvements	$400,000	$0	$400,000	$0	$0	$0	$0
SW	Drainage	Beverly Nalle Drainage Improvements	$310,000	$0	$310,000	$0	$0	$0	$0
SW	Drainage	Drainage System Rehabilitation - Drainage System Rehabilitation	$176,440,793	$152,440,793	$6,000,000	$6,000,000	$6,000,000	$6,000,000	$0
SW	Drainage	Forbes Street Drainage Improvement Project	$485,000	$0	$485,000	$0	$0	$0	$0
SW	Drainage	Hogan's Creek Stormwater Improvements	$16,645,657	$0	$0	$1,645,657	$5,000,000	$10,000,000	$0
SW	Drainage	Hyde Park Road Drainage Improvements	$490,000	$0	$377,799	$112,201	$0	$0	$0
SW	Drainage	Ibis Road Drainage Improvements	$550,000	$0	$550,000	$0	$0	$0	$0
SW	Drainage	Lakemont Drive Embankment Repair	$680,000	$0	$680,000	$0	$0	$0	$0
SW	Drainage	Morgan Lake Drainage Improvement Project	$450,000	$0	$450,000	$0	$0	$0	$0
SW	Drainage	Natures Hollow Way Drainage Improvements	$550,000	$0	$550,000	$0	$0	$0	$0
SW	Drainage	Plantation Drive Drainage Improvement Project	$210,000	$0	$210,000	$0	$0	$0	$0
SW	Drainage	Stormwater Project Development & Feasibility Studies	$2,250,000	$1,250,000	$250,000	$250,000	$250,000	$250,000	$0
SW	Drainage	Stormwater Pump Stations - Capital Maintenance	$1,500,000	$900,000	$150,000	$150,000	$150,000	$150,000	$0
SW	Drainage	Sunset Drive Drainage Improvement Project	$529,000	$0	$529,000	$0	$0	$0	$0

FY 2025-2026 CAPITAL PROJECT FUNDING

The Capital Improvement Plan is the city's financially feasible plan of capital projects. The adopted FY 2025-2026 annual budget includes $695 million for capital projects, including $136 million of pay-go funding including; transfers from the City's annual operating revenue, estimated local option and constitutional gas taxes and grant funding.

RECURRING ANNUAL CAPITAL MAINTENANCE

Code section 106.219
"The City is establishing appropriate guidelines and parameters for future recurring capital maintenance budgets. Guidelines that are too low do not provide adequate funds to maintain the public investment in previously constructed facilities and lead to capital maintenance backlogs that can overburden both financial and human resources. Guidelines that are too high may result in excessive demands on the annual budget and limit the City's ability to invest in new projects…"

These minimums and targets, along with the proposed budget amounts, must be included with the Mayor's Capital Improvement Plan presented to City Council. The FY 25-26 budget includes various appropriations which meet and/or exceed all the required minimums set forth in this section.

A list of the FY 2025-2026 projects and budget amounts are included below:

Capital Maintenance Area	Suggested Minimum	Target	FY25-26 Approved
Bulkhead Repair/Replace	$ 1,500,000	$ 2,500,000	$ 5,000,000
Drainage System Rehab (DSR)	$ 6,000,000	$ 6,000,000	$ 20,851,799
Facilities Capital Maintenance	$ 1,500,000	$ 3,500,000	$ 2,600,000
Intersection Improvements	$ 1,000,000	$ 1,500,000	$ 20,847,000
Park Capital Maintenance	$ 2,000,000	$ 3,000,000	$ 4,000,000
Pavement Markings	$ 350,000	$ 750,000	$ 1,000,000
Periodic Maintenance - Bridge Repair/Replacement	$ 3,000,000	$ 4,000,000	$ 8,050,000
Railroad Crossings	$ 50,000	$ 50,000	$ 50,000
Roadway Resurfacing	$ 12,000,000	$ 18,000,000	$ 22,763,857
Roadway Safety Program	$ 250,000	$ 500,000	$ 500,000
Roadway Signal Repair and Upgrade	$ 2,000,000	$ 2,500,000	$ 2,980,000
Sidewalk "New"	$ 250,000	$ 500,000	$ 6,048,000
Sidewalk Repair	$ 2,000,000	$ 3,000,000	$ 3,500,000
Traffic Calming	$ 150,000	$ 150,000	$ 150,000
Traffic Street Lights	$ 75,000	$ 150,000	$ 100,000

FY 2025-2026 ADOPTED CAPITAL IMPROVEMENT PROGRAM BUDGET

The following reports detail the FY 2025-2026 Capital Improvement Program projects by area, project and funding source.

FY 2026 ADOPTED CAPITAL IMPROVEMENT PROGRAM
GENERAL GOVERNMENT CAPITAL IMPROVEMENT PROJECTS
ALL FUNDING SOURCES

	FY 25-26
Debt Management Fund	$277,225,935
Fuel and Bed Tax	$21,117,016
Prior Year Revenue	$19,675,396
Grant Funding	$0
Pay-Go: Transfer From Other Funds	($6,062,916)
Pay-Go: Transfer Stormwater Operating	$0
Pay-Go: Transfer From BJP	$78,354,000
F.I.N.D Projects	$0
	$390,309,431

Dept	Project Name	FY 25-26	Debt Management Fund	Fuel and Bed Tax	Prior Year Revenue	Grant Funding	Pay-Go: Transfer From Other Funds	Pay-Go: Transfer Stormwater Operating	Pay-Go: Transfer From BJP	F.I.N.D Projects
FR	Fire Station #67 - New	$13,300,000	$13,300,000	$0	$0	$0	$0	$0	$0	$0
FR	Fire Station Capital Maintenance Misc Improveme	$1,000,000	$1,000,000	$0	$0	$0	$0	$0	$0	$0
FR	Met Park Marina Fire Station, Museum & Dock/De	$4,830,000	$4,830,000	$0	$0	$0	$0	$0	$0	$0
PW	11th St, 12th St Connector	$1,000,000	$1,000,000	$0	$0	$0	$0	$0	$0	$0
PW	2nd Avenue North Roadway Safety Improvements	$50,000	$50,000	$0	$0	$0	$0	$0	$0	$0
PW	Acree Road Bridge Replacement	$3,750,000	$3,750,000	$0	$0	$0	$0	$0	$0	$0
PW	ADA Compliance-Curb Ramps Sidewalks	$3,907,598	$0	$507,598	$0	$0	$0	$0	$3,400,000	$0
PW	Angel Lakes Sidewalk & Drainage Improvements	$4,500,000	$0	$0	$0	$0	$0	$0	$4,500,000	$0
PW	Arlington Sportsplex	$4,000,000	$4,000,000	$0	$0	$0	$0	$0	$0	$0
PW	Armsdale Rd-Duval Rd Improvements	$1,200,000	$1,200,000	$0	$0	$0	$0	$0	$0	$0
PW	Bay Street Corridor Utility Relocation	($1,024,979)	($1,024,979)	$0	$0	$0	$0	$0	$0	$0
PW	Building Inspection Buildout - Ed Ball	$100,000	$0	$0	$0	$0	$100,000	$0	$0	$0
PW	Burke Street Pond	($1,250,000)	($1,250,000)	$0	$0	$0	$0	$0	$0	$0
PW	Cahoon Rd & Normandy Blvd to Beaver St	($10,750,000)	$0	$0	$0	$0	$0	$0	($10,750,000)	$0
PW	Cedar Point/Sawpit Road (New Berlin to Shark)	$13,000,000	$0	$0	$0	$0	$0	$0	$13,000,000	$0
PW	Chaffee Road	$17,200,000	$8,779,653	$0	$7,810,000	$0	$160,347	$0	$450,000	$0

Dept	Project Name	FY 25-26	Debt Management Fund	Fuel and Bed Tax	Prior Year Revenue	Grant Funding	Pay-Go: Transfer From Other Funds	Pay-Go: Transfer Stormwater Operating	Pay-Go: Transfer From BJP	F.I.N.D Projects
PW	City Hall Elevator Modernization	$1,500,000	$1,500,000	$0	$0	$0	$0	$0	$0	$0
PW	Collins Road / Blanding to Pine Verde	$2,300,000	$2,300,000	$0	$0	$0	$0	$0	$0	$0
PW	Council District 02 Roadway Resurfacing	$263,857	$263,857	$0	$0	$0	$0	$0	$0	$0
PW	Countywide Bulkhead-Assessment, Repair, Replac	$500,000	$500,000	$0	$0	$0	$0	$0	$0	$0
PW	Countywide Intersection Imp,Brge-Bridges	$500,000	$0	$500,000	$0	$0	$0	$0	$0	$0
PW	Countywide Intersection Imp-Intersection	$1,185,402	$0	$1,185,402	$0	$0	$0	$0	$0	$0
PW	Crosswalk Murals	($467,752)	($467,752)	$0	$0	$0	$0	$0	$0	$0
PW	Dinsmore Area Sidewalks	$500,000	$500,000	$0	$0	$0	$0	$0	$0	$0
PW	Downtown Two-Way - (Pearl Street)	($1,000,000)	($1,000,000)	$0	$0	$0	$0	$0	$0	$0
PW	Drainage System Rehabilitation – DSR General Cap	$6,000,000	$0	$0	$0	$0	$0	$0	$6,000,000	$0
PW	Duval Road Sidewalk	$525,000	$525,000	$0	$0	$0	$0	$0	$0	$0
PW	Ed Ball Building Fire Marshal's Plan Review Office	$360,000	$0	$0	$0	$0	$360,000	$0	$0	$0
PW	Emerald Trail - Hogan Street Connector	$7,000,000	$7,000,000	$0	$0	$0	$0	$0	$0	$0
PW	Emerald Trail - Hogan's Creek to Riverwalk	$8,000,000	$0	$0	$0	$0	$0	$0	$8,000,000	$0
PW	Equestrian Center Cattle Barn	$6,000,000	$6,000,000	$0	$0	$0	$0	$0	$0	$0
PW	Facilities Capital Maintenance-Govt	$1,500,000	$1,500,000	$0	$0	$0	$0	$0	$0	$0
PW	Facilities Capital Maintenance-Govt - Facilities Cap	$500,000	$500,000	$0	$0	$0	$0	$0	$0	$0
PW	Firestone Rd - Wheat Rd Intersection Improvemen	$347,000	$0	$347,000	$0	$0	$0	$0	$0	$0
PW	Fleet Management-Maintenance and Upgrades	$1,775,000	$1,775,000	$0	$0	$0	$0	$0	$0	$0
PW	Florida Theatre - Facility Improvements	$2,500,000	$2,500,000	$0	$0	$0	$0	$0	$0	$0
PW	Hamilton St Box Culvert Extension/Sidewalk Conn	$480,000	$0	$480,000	$0	$0	$0	$0	$0	$0
PW	Hardscape - County Wide Maintenance & Repair	$1,000,000	$1,000,000	$0	$0	$0	$0	$0	$0	$0
PW	Harts Road Bridge Replacement	$1,300,000	$1,300,000	$0	$0	$0	$0	$0	$0	$0
PW	Hopkins Creek Regional Stormwater Improvement	$4,224,000	$0	$0	$0	$0	$0	$0	$4,224,000	$0
PW	Household Hazardous Waste Facility	$300,000	$300,000	$0	$0	$0	$0	$0	$0	$0
PW	Jax Ash Site Pollution Remediation	$2,000,000	$2,000,000	$0	$0	$0	$0	$0	$0	$0
PW	Kids Hope Alliance Office Safety Modifications	$298,947	$298,947	$0	$0	$0	$0	$0	$0	$0
PW	Lone Star Road Extension	$1,698,950	$0	$0	$1,698,950	$0	$0	$0	$0	$0
PW	Main Street Bridge Pedestrian Ramp	$257,692	$257,692	$0	$0	$0	$0	$0	$0	$0
PW	Major Outfall Ditch Restoration/Cleaning	$4,339,612	$0	$4,339,612	$0	$0	$0	$0	$0	$0

Dept	Project Name	FY 25-26	Debt Management Fund	Fuel and Bed Tax	Prior Year Revenue	Grant Funding	Pay-Go: Transfer From Other Funds	Pay-Go: Transfer Stormwater Operating	Pay-Go: Transfer From BJP	F.I.N.D Projects
PW	Mary Singleton Senior Center	($517,630)	($517,630)	$0	$0	$0	$0	$0	$0	$0
PW	Mayport Dock Redevelopment	$5,000,000	$5,000,000	$0	$0	$0	$0	$0	$0	$0
PW	New Berlin Rd(Cedar Pt To Starrt/Pulsky)	$20,000,000	$0	$0	$0	$0	$0	$0	$20,000,000	$0
PW	Northbank Riverwalk - Northbank Bulkhead	$5,000,000	$5,000,000	$0	$0	$0	$0	$0	$0	$0
PW	Nungezer Road	($2,445,906)	$0	($2,445,906)	$0	$0	$0	$0	$0	$0
PW	Oceanway Community Center Septic Abandonme	$215,000	$215,000	$0	$0	$0	$0	$0	$0	$0
PW	Old Middleburg 103rd - Branan Field - 01	$20,000,000	$0	$0	$9,250,000	$0	$0	$0	$10,750,000	$0
PW	Overhead Pedestrian Signal – Duval Station Road	$210,000	$210,000	$0	$0	$0	$0	$0	$0	$0
PW	Palm Avenue Improvements	($806,828)	($806,828)	$0	$0	$0	$0	$0	$0	$0
PW	Pavement Markings	$837,989	$0	$837,989	$0	$0	$0	$0	$0	$0
PW	Penman Road Complete Street	$7,500,000	$7,500,000	$0	$0	$0	$0	$0	$0	$0
PW	Plummer Grant Sidewalk (New)	$2,400,000	$0	$0	$0	$0	$0	$0	$2,400,000	$0
PW	Pretrial Detention Facility - Pretrial Det Fac-Cell Do	$2,500,000	$2,500,000	$0	$0	$0	$0	$0	$0	$0
PW	Public Buildings - Roofing	$600,000	$600,000	$0	$0	$0	$0	$0	$0	$0
PW	Resiliency Infrastructure Improvements	$1,250,000	$1,250,000	$0	$0	$0	$0	$0	$0	$0
PW	Roadway Resurfacing - Roadway Resurfacing	$22,500,000	$1,685,149	$10,534,851	$0	$0	$0	$0	$10,280,000	$0
PW	Roadway Safety Project - Roadway Safety Project-	$500,000	$500,000	$0	$0	$0	$0	$0	$0	$0
PW	Roadway Sign Stripe And Signal	$1,784,564	$0	$1,784,564	$0	$0	$0	$0	$0	$0
PW	Rogero Road Undergrounding Electric	($861,381)	($861,381)	$0	$0	$0	$0	$0	$0	$0
PW	San Mateo Elementary School Sidewalk	$1,393,000	$1,393,000	$0	$0	$0	$0	$0	$0	$0
PW	Sidewalk Construction - New	$250,000	$0	$0	$0	$0	$0	$0	$250,000	$0
PW	Sidewalk Maintenance Construction	$916,446	$0	$0	$916,446	$0	$0	$0	$0	$0
PW	Sidewalk-Curb Construction And Repair	$1,083,554	$1,083,554	$0	$0	$0	$0	$0	$0	$0
PW	Starratt Road and Yellow Bluff Road Intersection I	$4,179,049	$1,733,143	$2,445,906	$0	$0	$0	$0	$0	$0
PW	Starratt Road Sidewalk Improvements	$1,500,000	$1,500,000	$0	$0	$0	$0	$0	$0	$0
PW	Townsend Rd. New Sidewalk	$680,000	$680,000	$0	$0	$0	$0	$0	$0	$0
PW	Traffic Calming	$150,000	$150,000	$0	$0	$0	$0	$0	$0	$0
PW	Traffic Signal –NEW –Dunn Ave. and Braddock Rd.	$1,000,000	$1,000,000	$0	$0	$0	$0	$0	$0	$0
PW	Traffic Signalization - Fiber Optic	$500,000	$0	$500,000	$0	$0	$0	$0	$0	$0
PW	Traffic Signalization-Countywide	$550,000	$0	$0	$0	$0	$0	$0	$550,000	$0

Dept	Project Name	FY 25-26	Debt Management Fund	Fuel and Bed Tax	Prior Year Revenue	Grant Funding	Pay-Go: Transfer From Other Funds	Pay-Go: Transfer Stormwater Operating	Pay-Go: Transfer From BJP	F.I.N.D Projects
PW	Traffic Street Lights	$150,000	$50,000	$100,000	$0	$0	$0	$0	$0	$0
PW	Trout River Blvd Sidewalk (New)	$300,000	$0	$0	$0	$0	$0	$0	$300,000	$0
PW	UF Health Capital Improvements	$24,000,000	$34,000,000	$0	$0	$0	($10,000,000)	$0	$0	$0
PW	Underdrain Replacements	$500,000	$0	$0	$0	$0	$0	$0	$500,000	$0
PW	Veterans Infrastructure Initiatives	$2,000,000	$2,000,000	$0	$0	$0	$0	$0	$0	$0
PW	Water St. Garage Elevator Modernization	$465,000	$465,000	$0	$0	$0	$0	$0	$0	$0
PW	Waterville Rd Drainage Lawsuit Settlement	$210,000	$210,000	$0	$0	$0	$0	$0	$0	$0
PW	Water-Wastewater System Fund	$9,000,000	$9,000,000	$0	$0	$0	$0	$0	$0	$0
PW	Wells Road Bridge	$2,500,000	$0	$0	$0	$0	$0	$0	$2,500,000	$0
PW	West 9th Street Improvements	$2,000,000	$0	$0	$0	$0	$0	$0	$2,000,000	$0
PL	Renovation of Beaches Branch Library	$1,196,972	$1,196,972	$0	$0	$0	$0	$0	$0	$0
SH	JSO pretrial detention center - water system repla	$700,000	$700,000	$0	$0	$0	$0	$0	$0	$0
SH	Montgomery Correction Center automatic transfe	$278,020	$278,020	$0	$0	$0	$0	$0	$0	$0
PR	Countywide Parks - Pool Maintenance & Upgrades	$500,000	$500,000	$0	$0	$0	$0	$0	$0	$0
PR	Countywide Parks & Recreation Projects	$4,000,000	$4,000,000	$0	$0	$0	$0	$0	$0	$0
PR	Earl Johnson Park	$500,000	$500,000	$0	$0	$0	$0	$0	$0	$0
PR	Ed Austin Regional Park - Turf Upgrade	$1,100,000	$600,000	$0	$0	$0	$500,000	$0	$0	$0
PR	Fuller Warren Bridge Park	$4,500,000	$4,500,000	$0	$0	$0	$0	$0	$0	$0
PR	Hanna Park - Parking Lot 11	$202,141	$0	$0	$0	$0	$202,141	$0	$0	$0
PR	Huguenot Park	$3,000,000	$3,000,000	$0	$0	$0	$0	$0	$0	$0
PR	Jacksonville Zoo Improvements	$4,000,000	$4,000,000	$0	$0	$0	$0	$0	$0	$0
PR	MaliVai Washington Tennis	$1,000,000	$1,000,000	$0	$0	$0	$0	$0	$0	$0
PR	Memorial Park - Fence, Railings & Water Fountain	($200,000)	($200,000)	$0	$0	$0	$0	$0	$0	$0
PR	Metropolitan Park	$12,500,000	$12,500,000	$0	$0	$0	$0	$0	$0	$0
PR	MOSH Building Relocation & Park Design	$20,000,000	$20,000,000	$0	$0	$0	$0	$0	$0	$0
PR	New Regional Rowing Center	($1,100,000)	($1,100,000)	$0	$0	$0	$0	$0	$0	$0
PR	Riverfront Plaza	$20,282,308	$20,282,308	$0	$0	$0	$0	$0	$0	$0
PR	Shipyards West Park	$54,700,000	$54,700,000	$0	$0	$0	$0	$0	$0	$0
PR	Southside Tennis Complex	$9,792,210	$9,042,210	$0	$0	$0	$750,000	$0	$0	$0

Dept	Project Name	FY 25-26	Debt Management Fund	Fuel and Bed Tax	Prior Year Revenue	Grant Funding	Pay-Go: Transfer From Other Funds	Pay-Go: Transfer Stormwater Operating	Pay-Go: Transfer From BJP	F.I.N.D Projects
PR	Sunny Acres Park and Center	$2,000,000	$2,000,000	$0	$0	$0	$0	$0	$0	$0
PR	Taye Brown Regional Park Improvements	$364,596	$0	$0	$0	$0	$364,596	$0	$0	$0
ED	Cecil Mega Site Rail Spur	$1,000,000	$0	$0	$0	$0	$1,000,000	$0	$0	$0
ED	Logistics Lane Road Extension	$500,000	$0	$0	$0	$0	$500,000	$0	$0	$0

FY 2026 ADOPTED CAPITAL IMPROVEMENT PROGRAM
CITY VENUES CAPITAL IMPROVEMENT PROJECTS
ALL FUNDING SOURCES

	FY 25-26
Debt Management Fund	$238,598,000
Fuel and Bed Tax	$0
Prior Year Revenue	$0
Grant Funding	$0
Pay-Go: Transfer From Other Funds	$500,000
Pay-Go: Transfer Stormwater Operating	$0
Pay-Go: Transfer From BJP	$0
F.I.N.D Projects	$0
	$239,098,000

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

Dept	Project Name	FY 25-26	Debt Management Fund	Fuel and Bed Tax	Prior Year Revenue	Grant Funding	Pay-Go: Transfer From Other Funds	Pay-Go: Transfer Stormwater Operating	Pay-Go: Transfer From BJP	F.I.N.D Projects
ASM	Restrooms Replacements - VVMA	$3,475,000	$3,475,000	$0	$0	$0	$0	$0	$0	$0
ASM	Ritz Theatre Improvements - Building Systems - Ri	$950,000	$950,000	$0	$0	$0	$0	$0	$0	$0
ASM	Ritz Theatre Improvements - Security Improve - Ri	$50,000	$50,000	$0	$0	$0	$0	$0	$0	$0
ASM	Seat Replacement - Baseball Stadium	$1,000,000	$1,000,000	$0	$0	$0	$0	$0	$0	$0
ASM	Security Improvements Prime Osb Conv Ctr	$350,000	$350,000	$0	$0	$0	$0	$0	$0	$0
ASM	Switch Replacement and Redundancy - VVMA	$350,000	$350,000	$0	$0	$0	$0	$0	$0	$0
ASM	Waterproofing-Roof Replacement Prime Osb	$100,000	$100,000	$0	$0	$0	$0	$0	$0	$0

FY 2026 ADOPTED CAPITAL IMPROVEMENT PROGRAM
SOLID WASTE CAPITAL IMPROVEMENT PROJECTS
ALL FUNDING SOURCES

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

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

FY 2026 ADOPTED CAPITAL IMPROVEMENT PROGRAM
STORMWATER CAPITAL IMPROVEMENT PROJECTS
ALL FUNDING SOURCES

	FY 25-26
Debt Management Fund	$0
Fuel and Bed Tax	$0
Prior Year Revenue	$0
Grant Funding	$0
Pay-Go: Transfer From Other Funds	$0
Pay-Go: Transfer Stormwater Operating	$11,431,799
Pay-Go: Transfer From BJP	$0
F.I.N.D Projects	$0
	$11,431,799

Dept	Project Name	FY 25-26	Debt Management Fund	Fuel and Bed Tax	Prior Year Revenue	Grant Funding	Pay-Go: Transfer From Other Funds	Pay-Go: Transfer Stormwater Operating	Pay-Go: Transfer From BJP	F.I.N.D Projects
SW	Argyle Forest Ditch Pavement Repair Project	$490,000	$0	$0	$0	$0	$0	$490,000	$0	$0
SW	Barrington Oaks Drainage Improvements	$400,000	$0	$0	$0	$0	$0	$400,000	$0	$0
SW	Beverly Nalle Drainage Improvements	$310,000	$0	$0	$0	$0	$0	$310,000	$0	$0
SW	Drainage System Rehabilitation - Drainage System	$6,000,000	$0	$0	$0	$0	$0	$6,000,000	$0	$0
SW	Forbes Street Drainage Improvement Project	$485,000	$0	$0	$0	$0	$0	$485,000	$0	$0
SW	Hyde Park Road Drainage Improvements	$377,799	$0	$0	$0	$0	$0	$377,799	$0	$0
SW	Ibis Road Drainage Improvements	$550,000	$0	$0	$0	$0	$0	$550,000	$0	$0
SW	Lakemont Drive Embankment Repair	$680,000	$0	$0	$0	$0	$0	$680,000	$0	$0
SW	Morgan Lake Drainage Improvement Project	$450,000	$0	$0	$0	$0	$0	$450,000	$0	$0
SW	Natures Hollow Way Drainage Improvements	$550,000	$0	$0	$0	$0	$0	$550,000	$0	$0
SW	Plantation Drive Drainage Improvement Project	$210,000	$0	$0	$0	$0	$0	$210,000	$0	$0
SW	Stormwater Project Development & Feasibility Stu	$250,000	$0	$0	$0	$0	$0	$250,000	$0	$0
SW	Stormwater Pump Stations - Capital Maintenance	$150,000	$0	$0	$0	$0	$0	$150,000	$0	$0
SW	Sunset Drive Drainage Improvement Project	$529,000	$0	$0	$0	$0	$0	$529,000	$0	$0

IT SYSTEM DEVELOPMENT PROGRAM

Code Section 106.207 IT System Development Program Budget

(a) Annually in July in conjunction with the Budget legislation, an IT Systems Development Program Budget shall be submitted. The IT System Development Program Budget shall include a list of major technology initiatives projects for five years and the funding source for the following fiscal year, coterminous with the budget fiscal year.

(b) Annually in March, the Technology Solutions department shall review and submit the recurring maintenance needs and make recommendation to the City Council Finance Committee in advance of IT Systems Development Program Budget on modifications to the recurring annual capital expenses suggested minimums and targets.

The Technology Solutions department has identified specific IT programs that will transform the way City departments and citizens interact with each other to work more efficiently. These programs will improve the quality of interaction for the citizens with the government by allowing citizens to have access to City Hall and City departments electronically, refresh aging and obsolete infrastructure and improve efficiency in City government.

The following reports detail the IT Five-Year Plan approved on ordinance 2025-507-E.

FISCAL YEAR 2026 - 2030 IT SYSTEM DEVELOPMENT PROJECTS

Projects by Funding Source

	Prior Year	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
Debt Management Funds	70,880,221	3,078,257	5,635,000	7,749,577	2,716,258	8,815,272
Pay- Go: Equipment/Radio Refresh	20,746,124	3,061,234	3,360,000	3,360,000	3,360,000	3,360,000
Project On-Going Operating Cost	-	-	336,544	555,700	485,546	495,736
Pay-Go: Other	11,400,500	1,773,036	1,518,523	435,230	480,264	480,264
ARP Funding	356,732	-	-	-	-	-
Total Per Year	**103,383,577**	**7,912,527**	**10,850,067**	**12,100,507**	**7,042,068**	**13,151,272**

Functional Area	Program Area	Project Title	Previous Capital Appropriation	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
JFRD	Application - Department Specific	JFRD Electronic Patient Care Reporting system	500,000	200,000	-	-	-	-
JFRD	Application - Department Specific	JFRD Personnel Accountability Software	-	-	736,113	80,964	-	-
Public Libraries	Application - Department Specific	Library Print and Computer Management System	-	-	400,000	50,000	50,000	50,000
Citywide	Enterprise Solution	Financial / Resource Management System ERP - 1Cloud	44,256,912	-	-	-	-	-
Citywide	Enterprise Solution	Personnel / Payroll Management System ERP - 1Cloud	11,750,000	-	1,000,000	136,744	115,744	1,000,000
Citywide	Enterprise Solution	Enterprise Permit and Land Use Management	8,902,500	-	-	-	-	-
Citywide	Enterprise Solution	Salesforce Public Sector Platform Implementation	2,145,979	300,000	300,000	300,000	300,000	300,000
ITD	Infrastructure / Equipment	Cyber Security Infrastructure	1,998,000	300,000	300,000	300,000	300,000	300,000
Courthouse	Infrastructure / Equipment	Courthouse Complex Antenna System Replacement	955,887	(7,011)	-	-	-	-
ITD	Infrasturture / Equipment	Disaster Recovery and City Business Continuity	-	1,792,381	413,954	554,966	600,000	600,000
ITD	Infrasturture / Equipment	Network Infrastructure Upgrade	4,200,000	-	-	-	-	-
Citywide	Equipment Refresh	Computer, Laptop and Tablet Equipment Refresh	7,432,193	1,134,166	1,000,000	1,000,000	1,000,000	1,000,000
ITD	Equipment Refresh	Network Equipment Refresh	4,611,552	-	500,000	500,000	500,000	500,000
ITD	Equipment Refresh	Server Equipment Refresh	3,133,088	-	135,000	135,000	135,000	135,000
JFRD	Equipment Refresh	JFRD Mobile Data Terminal Refresh	2,381,113	151,811	300,000	300,000	300,000	300,000
JSO	Equipment Refresh	Jacksonville Sheriff's Office - IT Equipment Refresh	2,535,383	1,648,339	1,200,000	1,200,000	1,200,000	1,200,000
Clerk of the Court	Equipment Refresh	Clerk of the Court - Computer Refresh	652,795	126,918	230,000	230,000	230,000	230,000
Citywide	Radio Comm. and Systems	Ed Ball - Radio Tower and Backup System	4,839,675	(35,528)	-	-	-	-
Citywide	Radio Comm. and Systems	Radio System - Interoperability Upgrade	-	-	-	933,639	10,810	-
Citywide	Radio Comm. and Systems	Radio Tower Antenna Infrastructure Replacement	-	2,391,451	-	-	-	-
Citywide	Radio Comm. and Systems	Radios Dispatch Console Refresh	-	-	4,335,000	3,834,360	-	1,330,000
Citywide	Radio Comm. and Systems	Radio Site Expansion - Mayport Road	-	-	-	2,544,834	1,090,642	21,000
Citywide	Radio Comm. and Systems	Radio Site Expansion - Montgomery Correctional	3,088,500	(90,000)	-	-	-	-
Citywide	Radio Comm. and Systems	Radio Site Expansion - Orange Picker Road	-	-	-	-	1,209,872	1,095,604
Citywide	Radio Comm. and Systems	Radio Site Expansion - Crystal Springs Road	-	-	-	-	-	2,544,834
Citywide	Radio Comm. and Systems	Radio Site Expansion - Bayview Road	-	-	-	-	-	2,544,834

PROJECT TITLE:
JFRD Electronic Patient Care Reporting system

FUNCTIONAL AREA / AGENCY:
JFRD

PROGRAM AREA:
Application - Department Specific

PREVIOUS CAPITAL FUNDING:
$500,000

PROJECT COMPLETION DATE:
FY 26-27

FUNDING SOURCE-CAPITALIZED COST:
Pay-Go: Departmental Billings/Project Transfer

Project Description:

Procure a cloud-based Electronic Patient Care Reporting reporting system to replace the current patient reporting/billing system used to capture a complete patient record of life-saving interventions which establishes the framework for the best possible patient outcomes. Electronic patient care reporting software provides a NEMSIS compliant solution for EMS providers, fire crews, and ambulances to document important patient details, treatments, signatures, and more. The current system is obsolete and lacks critical billing and patient requirements needed to comply with State requirements. Institute an electronic system for tracking the inventory, usage, and disposal of controlled medications that are carried on JFRD apparatus. This electronic system would be more efficient and accurate than the current paper form procedure.

Level of Service Impact:

Ensures that JFRD is able to properly capture, document and report on patient information coupled with ascertaining that the agency is able to remain in compliance with State reporting requirements as well as properly track the inventory, usage and disposal of controlled medications. The comprehensive solution will be more efficient and provide greater accuracy.

Capitalized Costs	Total Est. Cost	Prior Yrs. Funding	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
Software	$ 500,000	300,000	200,000				
Capital Internal Svc	$ 51,870	0	51,870				
Professional Svcs	$ 148,130	200,000	(51,870)				
	$ 700,000	$ 500,000	$ 200,000	$ -	$ -	$ -	$ -

Annual Operational Costs:	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
FTEs					
Salary / Benefits					
Software Hosting					
Operating Costs					
SW/HW License Maintenance					
	$ -	$ -	$ -	$ -	$ -

Estimated Savings and/or Offsets:	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
FTEs					
Operating Costs					
SW/HW Maint					
	$ -	$ -	$ -	$ -	$ -

Benefits to the Public:

The system will support adherence to state reporting requirements and ensure that controlled medications are properly tracked, administered and disposed.

PROJECT TITLE:
JFRD Personnel Accountability Software

FUNCTIONAL AREA / AGENCY:
JFRD

PROGRAM AREA:
Application - Department Specific

PREVIOUS CAPITAL FUNDING:
$0

PROJECT COMPLETION DATE:
FY 27-28

FUNDING SOURCE-CAPITALIZED COST:
Pay-Go: Departmental Billings

Project Description:

Procure a cloud-based Personnel Accountability Software solution that enables JFRD Incident Commanders to account for and monitor the status of their personnel and to issue immediate tactical alerts to all responders at an incident scene. The solution will use the same portable radios and the same radio infrastructure used by responders for their day-to-day responsibilities By integrating with CAD, the software solution will provide greater efficiencies and instant accountability.

Level of Service Impact:

Ensures that JFRD Incident Commanders are able to have visibility to each responder's name, radio ID and riding position at any given time. The solution will increase coordination of resources and operational efficiencies to keep First Responders safe.

Capitalized Costs	Total Est. Cost	Prior Yrs. Funding	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
Software	$ -	0					
Hardware	$ 498,628	0		498,628			
Professional Svcs	$ 237,485	0		237,485			
	$ 736,113	$ -	$ -	$ 736,113	$ -	$ -	$ -

Annual Operational Costs:	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
FTEs					
Salary / Benefits					
Software Hosting (annual increase)					
Operating Costs			80,964		
SW/HW License Maint (annual increase)					
	$ -	$ -	$ 80,964	$ -	$ -

Estimated Savings and/or Offsets:	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
FTEs					
Operating Costs					
SW/HW Maint					
	$ -	$ -	$ -	$ -	$ -

Benefits to the Public:

The system will allow Incident Commanders to instantly initiate an alert to all responders on an incident without using any additional voice or data channels on the radio system.

PROJECT TITLE:
Library Print and Computer Management System

FUNCTIONAL AREA / AGENCY:
Public Libraries

PROGRAM AREA:
Application - Department Specific

PREVIOUS CAPITAL FUNDING:
$0

PROJECT COMPLETION DATE:
FY 27-28

FUNDING SOURCE-CAPITALIZED COST:
Pay-Go: Departmental Billings

Project Description:

Replace the integrated library system (ILS) which is used to manage and automate tasks and processes associated with the library's collection and user database and migrate data from the current system to a new hosted software solution. The primary function of the current software Includes circulation management, metadata and inventory control of the library's collection, acquisitions and budget controls for collections, user management and the customer facing catalog/discovery interface.

Level of Service Impact:

The comprehensive solution will streamline staff workflow and provide an interactive interface for library customers.

Capitalized Costs	Total Est. Cost	Prior Yrs. Funding	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
Software	$ -	0					
Hardware	$ -	0					
Professional Svcs	$ 400,000	0		400,000			
	$ 400,000	$ -	$ -	$ 400,000	$ -	$ -	$ -

Annual Operational Costs:	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
FTEs					
Salary / Benefits					
Software Hosting			50,000	50,000	50,000
Operating Costs					
SW/HW License Maintenance					
	$ -	$ -	$ 50,000	$ 50,000	$ 50,000

Estimated Savings and/or Offsets:	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
FTEs					
Operating Costs					
SW/HW Maint					
	$ -	$ -	$ -	$ -	$ -

Benefits to the Public:

PROJECT TITLE:
Financial / Resource Management System ERP - 1Cloud

FUNCTIONAL AREA / AGENCY:
Citywide

PROGRAM AREA:
Enterprise Solution

PREVIOUS CAPITAL FUNDING:
$44,256,912

PROJECT COMPLETION DATE:
FY 26-27

FUNDING SOURCE-CAPITALIZED COST:
Borrowed Funds

Project Description:

Project will consolidate multiple systems into a single hosted solution. Legacy systems to be replaced include; FAMIS, Budget Prep, JaxPro, Fixed Assets, JaxPension, Tangible Personal Property. To provide a Cloud Access Security Broker, management of Enterprise Contracts and Enterprise Data along with gathering requirements for replacing RMS and Enterprise Asset Management.

Level of Service Impact:

System should provide consolidated data and information to drive decision making with real-time views of business process performance, reduce duplicate functions, improve efficiencies and implement industry best practices while increasing the volume of processing business transactions.

Capitalized Costs	Total Est. Cost	Prior Yrs. Funding	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
Software	$ -						
Capital Internal Svc	$ 10,929,183	10,929,183					
Professional Svcs	$ 33,327,729	33,327,729					
	$ 44,256,912	$ 44,256,912	$ -	$ -	$ -	$ -	$ -

Annual Operational Costs:	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
FTEs					
Salary / Benefits					
Software Hosting					
Operating Costs					
SW/HW License Maintenance					
	$ -	$ -	$ -	$ -	$ -

Estimated Savings and/or Offsets:	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
FTEs					
Operating Costs					
SW/HW Maint					
	$ -	$ -	$ -	$ -	$ -

Benefits to the Public:

Provides faster business process transaction throughput and better transparency of where public dollars are being spent. Makes doing business with the city simpler and easier for vendors.

PROJECT TITLE:	FUNCTIONAL AREA / AGENCY:	PROGRAM AREA:
Personnel / Payroll Management System ERP - 1Cloud	Citywide	Enterprise Solution
PREVIOUS CAPITAL FUNDING:	**PROJECT COMPLETION DATE:**	**FUNDING SOURCE-CAPITALIZED COST:**
$11,750,000	FY 29-30	Borrowed Funds

Project Description:

Project is to implement Phase II of the ERP, which will replace the existing HRMS legacy systems (Oracle e-Business Suite, TAS (Time & Attendance System) an In-house developed solution) with Oracle Fusion Cloud Human Capital Management (HCM) solution. The functions of Phase II of the HCM solution include Benefits Administration, Compensation Management, Employee Self-Service, Leave Management, Manager Self-Service, Payroll, Personnel Administration, Position Control, Time and Attendance, and position side of EPM (phase III).

Level of Service Impact:

System should provide consolidated data and information to drive decision making with real-time views of business process performance, reduce duplicate functions, improve efficiencies and implement industry best practices while increasing the volume of processing business transactions.

Capitalized Costs	Total Est. Cost	Prior Yrs. Funding	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
Software	$ -	0					
Capital Internal Svc	$ 2,250,000	2,250,000					
Professional Svcs	$ 11,752,488	9,500,000		1,000,000	136,744	115,744	1,000,000
	$ 14,002,488	$ 11,750,000	$ -	$ 1,000,000	$ 136,744	$ 115,744	$ 1,000,000

Annual Operational Costs:	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
FTEs					
Salary / Benefits					
Software Hosting					
Operating Costs					
SW/HW License Maintenance					
	$ -	$ -	$ -	$ -	$ -

Estimated Savings and/or Offsets:	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
FTEs					
Operating Costs					
SW/HW Maint					
	$ -	$ -	$ -	$ -	$ -

Benefits to the Public:

Provides faster business process transaction throughput and better transparency of where public dollars are being spent. Makes doing business with the city simpler and easier for vendors.

PROJECT TITLE:
Enterprise Permit and Land Use Management

FUNCTIONAL AREA / AGENCY:
Citywide

PROGRAM AREA:
Enterprise Solution

PREVIOUS CAPITAL FUNDING:
$8,902,500

PROJECT COMPLETION DATE:
FY 25-26

FUNDING SOURCE-CAPITALIZED COST:
Pay-Go: Departmental Billings

Project Description:

Develop a system to replace the Building Inspection System, Fire Prevention Inspections (FPI) System, Development Services Civil Plans and Plat Reviews System, Concurrency and Mobility Management System, Zoning Management System, Land Use and Zoning Application (LUZAP) System, Wellhead Permitting System, Construction Trades Qualifying Board (Business Licensing) System, and Special Events Permitting System.

Level of Service Impact:

The new project/solution will reduce maintenance costs and provide faster turn-around time to the public and contractor/builders for permitting, design review, and inspection functions.

Capitalized Costs	Total Est. Cost	Prior Yrs. Funding	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
Software	$ 364,818	304,818	60,000				
Capital Internal Svc	$ 4,320,032	5,532,032	(1,212,000)				
Professional Svcs	$ 4,217,650	3,065,650	1,152,000				
	$ 8,902,500	$ 8,902,500	$ -	$ -	$ -	$ -	$ -

Annual Operational Costs:	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
FTEs					
Salary / Benefits					
Software Hosting					
Operating Costs					
SW/HW License Maintenance					
	$ -	$ -	$ -	$ -	$ -

Estimated Savings and/or Offsets:	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
FTEs					
Operating Costs					
SW/HW Maint					
	$ -	$ -	$ -	$ -	$ -

Benefits to the Public:

Citizens will be better served with reduced time and cost and online access to a more streamlined permitting, design review, and inspection process.

PROJECT TITLE:
Salesforce Public Sector Platform Implementation

FUNCTIONAL AREA / AGENCY:
Citywide

PROGRAM AREA:
Enterprise Solution

PREVIOUS CAPITAL FUNDING:
$2,145,979

PROJECT COMPLETION DATE:
FY 27-28

FUNDING SOURCE-CAPITALIZED COST:
Borrowed Funds / ARP / Pay-Go

Project Description:

Implement modern Citizen Service Center tools through a multi-year effort that will enable customers and employees to easily navigate, engage, update and complete service requests. Service more citizens through new communication channels such as mobile app, chatbot with Artificial Intelligence enhanced self-service and relevant Knowledge Base Articles. Leverage the Salesforce platform to utilize critical Case Management functionality as requested by the Office of Economic Development and several other divisions through a phased approach. Additional year fundings are ROM for implementing additional services for Public Works, Municipal Code and Compliance, Human Rights Commission, Grants Management, Clerk of Court, and Neighborhoods.

Level of Service Impact:

These upgrades will have a massive improvement for all public divisions that need better case management systems. Using work originally implemented, we will reuse technical assets created in Year 1 of the project to replicate similar Case Management and Customer Relationship Management across multiple divisions in COJ. This will create a streamlined experience for many citizens, as well as a similar look and feel for applications and divisions across the city.

Capitalized Costs	Total Est. Cost	Prior Yrs. Funding	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
Software	$ 976,479	1,276,479	(300,000)				
Capital Internal Svc	$ 300,000	0	300,000				
Professional Svcs	$ 2,369,500	869,500	300,000	300,000	300,000	300,000	300,000
	$ 3,645,979	$ 2,145,979	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000

Annual Operational Costs:	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
FTEs					
Salary / Benefits					
Software Hosting					
Operating Costs					
SW/HW License Maintenance					
	$ -	$ -	$ -	$ -	$ -

Estimated Savings and/or Offsets:	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
FTEs					
Operating Costs					
SW/HW Maint					
	$ -	$ -	$ -	$ -	$ -

Benefits to the Public:

Better Customer relationship management and case management for both Citizens and COJ employees, creating a streamlined and branded experience for multiple divisions across the country.

PROJECT TITLE:	FUNCTIONAL AREA / AGENCY:	PROGRAM AREA:
Cyber Security Infrastructure	ITD	Infrastructure / Equipment
PREVIOUS CAPITAL FUNDING:	**PROJECT COMPLETION DATE:**	**FUNDING SOURCE-CAPITALIZED COST:**
$1,998,000	Ongoing	Pay-Go: Transfer / Department Billing

Project Description:

The Rubrik solution provides the City with a robust data protection platform providing resilient backups as well as malware protection. The security solution protects data from insider threats and ransomware with air--gapped, immutable and access controlled backups. In addition to prevention, Rubrik also delivers a complete cybersecurity and ransomware remediation solution along with multiple data protection options with a single subscription license. Currently we renew the license every three years (renewal slated for January of 2025). **Going forward 1/3 of estimated cost will be set aside each fiscal year in a contingency account.**

Level of Service Impact:

Critical component of our overall cybersecurity platform

Capitalized Costs	Total Est. Cost	Prior Yrs. Funding	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
Software	$ 1,224,000	774,000			450,000		
Hardware	$ 1,629,280	1,224,000	(44,720)		450,000		
Capital Internal Svc	$ 44,720	0	44,720				
Professional Svcs	$ -	0			0		
Contingency	$ 600,000	0	300,000	300,000	(600,000)	300,000	300,000
	$ 3,498,000	$ 1,998,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000

Annual Operational Costs:	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
FTEs					
Salary / Benefits					
Software Hosting					
Operating Costs					
SW/HW License Maintenance					
	$ -	$ -	$ -	$ -	$ -

Estimated Savings and/or Offsets:	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
FTEs					
Operating Costs					
SW/HW Maint					
	$ -	$ -	$ -	$ -	$ -

Benefits to the Public:

Faster data recovery and added protection against cyber and ransomware attaches.

PROJECT TITLE:
Disaster Recovery and City Business Continuity

FUNCTIONAL AREA / AGENCY:
ITD

PROGRAM AREA:
Infrasturture / Equipment

PREVIOUS CAPITAL FUNDING:
$0

PROJECT COMPLETION DATE:
FY 29-30

FUNDING SOURCE-CAPITALIZED COST:
Closed Projects / Pay Go

Project Description:
Eliminate single points of failure in the City's infrastructure for its critical applications and functions. This includes enhancements at multiple sites and to multiple types of systems including but not limited to the data center, network, cloud, security, and internet.

Level of Service Impact:
Eliminates single points of failure for vendor connections, cybersecurity protections, application hosting platforms, and data availability

Capitalized Costs	Total Est. Cost	Prior Yrs. Funding	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
Software	$ -						
Hardware	$ 2,097,549		1,519,381	82,410	135,230	180,264	180,264
Capital Internal Svc	$ 273,000		273,000				
Professional Svcs	$ -						
	$ 2,370,549	$ -	$ 1,792,381	$ 82,410	$ 135,230	$ 180,264	$ 180,264

Annual Operational Costs:	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
FTEs					
Salary / Benefits					
Software Hosting (annual increase)					
Operating Costs					
SW/HW License Maint (annual increase)		331,544	419,736	419,736	419,736
	$ -	$ 331,544	$ 419,736	$ 419,736	$ 419,736

Estimated Savings and/or Offsets:	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
FTEs					
Operating Costs		(39,840)			
SW/HW Maint					
	$ -	$ (39,840)	$ -	$ -	$ -

Benefits to the Public:
Reduce / eliminate downtime of critical City services including public safety.

PROJECT TITLE:
Network Infrastructure Upgrade

FUNCTIONAL AREA / AGENCY:
ITD

PROGRAM AREA:
Infrasturture / Equipment

PREVIOUS CAPITAL FUNDING:
$4,200,000

PROJECT COMPLETION DATE:
FY 25-26

FUNDING SOURCE-CAPITALIZED COST:
Borrowed Funds

Project Description:

Upgrade and replace network switches, routers and wireless access points to increase network capacity, speed and security as well as the reliability of applications running on the network. Ordinance 2024-852-E

Level of Service Impact:

Minimize network outages and business interruptions preventing productivity loss caused by outdated and unsupported equipment and increase network bandwidth and performance.

Capitalized Costs	Total Est. Cost	Prior Yrs. Funding	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
Software	$ -	0					
Hardware	$ 3,979,000	4,200,000	(221,000)				
Professional Svcs	$ -	0					
Capital Internal Svc	$ 221,000	0	221,000				
	$ 4,200,000	$ 4,200,000	$ -	$ -	$ -	$ -	$ -

Annual Operational Costs:	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
FTEs					
Salary / Benefits					
Software Hosting (annual increase)					
Operating Costs					
SW/HW License Maint (annual increase)					
	$ -	$ -	$ -	$ -	$ -

Estimated Savings and/or Offsets:	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
FTEs					
Operating Costs					
SW/HW Maint					
	$ -	$ -	$ -	$ -	$ -

Benefits to the Public:

PROJECT TITLE:
Computer, Laptop and Tablet Equipment Refresh

FUNCTIONAL AREA / AGENCY:
Citywide

PROGRAM AREA:
Equipment Refresh

PREVIOUS EQUIP FUNDING:
$7,432,193

PROJECT COMPLETION DATE:
Ongoing

FUNDING SOURCE-CAPITALIZED COST:
Pay-Go - Equipment Refresh

Project Description:
Replace computers and laptops in operation throughout City departments

Level of Service Impact:
Replacing these devices will help strengthen security, maximize employee efficiency, reduce downtime and decrease hardware related issues and failures.

Capitalized Costs	Total Est. Cost	Prior Yrs. Funding	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
Over $5,000	$ 1,932,735	1,932,735					
Under $5,000	$ 10,633,624	5,499,458	1,134,166	1,000,000	1,000,000	1,000,000	1,000,000
	$ 12,566,359	$ 7,432,193	$ 1,134,166	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000

Annual Operational Costs:	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
FTEs					
Salary / Benefits					
Software Hosting					
Operating Costs					
SW/HW License Maintenance					
	$ -	$ -	$ -	$ -	$ -

Estimated Savings and/or Offsets:	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
FTEs					
Operating Costs					
SW/HW Maint					
	$ -	$ -	$ -	$ -	$ -

Benefits to the Public:
COJ employees will operate with a higher degree of technologically advanced, reliable and security enabled computers.

PROJECT TITLE:
Network Equipment Refresh

FUNCTIONAL AREA / AGENCY:
ITD

PROGRAM AREA:
Equipment Refresh

PREVIOUS EQUIP FUNDING:
$4,611,552

PROJECT COMPLETION DATE:
On-Going

FUNDING SOURCE-CAPITALIZED COST:
Pay-Go - Equipment Refresh

Project Description:

Establish a recurring refresh cycle to replace network devices each year resulting in all network equipment being replaced every eight years. Each year the network replacement strategy will be reviewed to identify efficiencies and improvements in hardware/software technology based on infrastructure bandwidth, customer capacity and trending technologies.

Level of Service Impact:

Minimize network outages and business interruptions preventing productivity loss caused by outdated and unsupported equipment. Eliminate unnecessary equipment expenditures due to unsupported devices.

Capitalized Costs	Total Est. Cost	Prior Yrs. Funding	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
Over $5,000	$ 4,265,404	4,265,404					
Under $5,000	$ 2,346,148	346,148	0	500,000	500,000	500,000	500,000
	$ 6,611,552	$ 4,611,552	$ -	$ 500,000	$ 500,000	$ 500,000	$ 500,000

Annual Operational Costs:	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
FTEs					
Salary / Benefits					
Software Hosting					
Operating Costs					
SW/HW License Maintenance					
	$ -	$ -	$ -	$ -	$ -

Estimated Savings and/or Offsets:	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
FTEs					
Operating Costs					
SW/HW Maint					
	$ -	$ -	$ -	$ -	$ -

Benefits to the Public:

City services are maintained and kept available to citizens by proactively ensuring network access continuity.

PROJECT TITLE:	FUNCTIONAL AREA / AGENCY:	PROGRAM AREA:
Server Equipment Refresh	ITD	Equipment Refresh

PREVIOUS CAPITAL FUNDING:	PROJECT COMPLETION DATE:	FUNDING SOURCE-CAPITALIZED COST:
$3,133,088	On-Going	Pay-Go - Equipment Refresh

Project Description:

Replace needed server infrastructure and equipment including those that no longer have vendor support. The server replacement strategy will be reviewed annually to identify efficiencies and improvements in hardware and software technology to virtualize some servers based on infrastructure bandwidth, customer capacity and trending technologies.

Level of Service Impact:

Equipment replacements will ensure efficient response to server issues, increase application performance and system stability, as well as reduce the cost of labor and lost productivity due to server outages and “crashes”.

Capitalized Costs	Total Est. Cost	Prior Yrs. Funding	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
Over $5,000	$ 3,133,088	3,133,088					
Under $5,000	$ 520,000	0	0	130,000	130,000	130,000	130,000
	$ 3,653,088	$ 3,133,088	$ -	$ 130,000	$ 130,000	$ 130,000	$ 130,000

Annual Operational Costs:	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
FTEs					
Salary / Benefits					
Software Hosting Operating Costs		5,000	5,000	5,000	5,000
SW/HW License Maintenance					
	$ -	$ 5,000	$ 5,000	$ 5,000	$ 5,000

Estimated Savings and/or Offsets:	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
FTEs					
Operating Costs SW/HW Maint					
	$ -	$ -	$ -	$ -	$ -

Benefits to the Public:

City services are maintained and kept available to citizens by proactively ensuring systems continuity and preventing risks to public safety.

PROJECT TITLE:
JFRD Mobile Data Terminal Refresh

FUNCTIONAL AREA / AGENCY:
JFRD

PROGRAM AREA:
Equipment Refresh

PREVIOUS CAPITAL FUNDING:
$2,381,113

PROJECT COMPLETION DATE:
Ongoing

FUNDING SOURCE-CAPITALIZED COST:
Pay-Go: Departmental Billings

Project Description:
Replace mobile data terminals (MDT) used by Jacksonville Fire and Rescue (JFRD) that are coming off of warranty.

Level of Service Impact:
Items are replaced when the warranty expires due to the environment in which these devices are used which creates higher breakage rates and equipment failures.

Capitalized Costs	Total Est. Cost	Prior Yrs. Funding	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
Over $5,000	$ 2,381,113	2,381,113					
Under $5,000	$ 1,351,811	0	151,811	300,000	300,000	300,000	300,000
	$ 3,732,924	$ 2,381,113	$ 151,811	$ 300,000	$ 300,000	$ 300,000	$ 300,000

Annual Operational Costs:	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
FTEs					
Salary / Benefits					
Software Hosting					
Operating Costs					
SW/HW License Maintenance					
	$ -	$ -	$ -	$ -	$ -

Estimated Savings and/or Offsets:	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
FTEs					
Operating Costs					
SW/HW Maint					
	$ -	$ -	$ -	$ -	$ -

Benefits to the Public:
Devices are essential to ensure public safety as they are used by JFRD rescue personnel in various external environments that include citizen residences and hospitals.

PROJECT TITLE:
Jacksonville Sheriff's Office - IT Equipment Refresh

FUNCTIONAL AREA / AGENCY:
JSO

PROGRAM AREA:
Equipment Refresh

PREVIOUS CAPITAL FUNDING:
$2,535,383

PROJECT COMPLETION DATE:
Ongoing

FUNDING SOURCE-CAPITALIZED COST:
Pay-Go - Equipment Refresh

Project Description:
Funding to replace IT and network equipment for the Jacksonville Sheriff's Office

Level of Service Impact:
Replacing these devices will help strengthen security, maximize employee efficiency, reduce downtime and decrease hardware related issues and failures.

Capitalized Costs	Total Est. Cost	Prior Yrs. Funding	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
Over $5,000	$ 2,535,383	2,535,383					
Under $5,000	$ 6,448,339	0	1,648,339	1,200,000	1,200,000	1,200,000	1,200,000
	$ 8,983,722	$ 2,535,383	$ 1,648,339	$ 1,200,000	$ 1,200,000	$ 1,200,000	$ 1,200,000

Annual Operational Costs:	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
FTEs					
Salary / Benefits					
Software Hosting					
Operating Costs					
SW/HW License Maintenance					
	$ -	$ -	$ -	$ -	$ -

Estimated Savings and/or Offsets:	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
FTEs					
Operating Costs					
SW/HW Maint					
	$ -	$ -	$ -	$ -	$ -

Benefits to the Public:
JSO employees will operate with a higher degree of technologically advanced, reliable and security enabled computers.

PROJECT TITLE:
Clerk of the Court - Computer Refresh

FUNCTIONAL AREA / AGENCY:
Clerk of the Court

PROGRAM AREA:
Equipment Refresh

PREVIOUS CAPITAL FUNDING:
$652,795

PROJECT COMPLETION DATE:
Ongoing

FUNDING SOURCE-CAPITALIZED COST:
Pay-Go - Equipment Refresh

Project Description:

Separate funding to replace desktop, laptops and monitors for the Clerk of the Court from the city's computer refresh. Clerk of the Court submits their requested amount and does not follow the refresh process to not replace monitors (only break fix) and to refresh oldest devices citywide with available funding first. Prior year funding includes budget amounts from FY21 through FY25

Level of Service Impact:

Capitalized Costs	Total Est. Cost	Prior Yrs. Funding	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
Over $5,000	$ -						
Under $5,000	$ 1,699,713	652,795	126,918	230,000	230,000	230,000	230,000
	$ 1,699,713	$ 652,795	$ 126,918	$ 230,000	$ 230,000	$ 230,000	$ 230,000

Annual Operational Costs:	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
FTEs					
Salary / Benefits					
Software Hosting					
Operating Costs					
SW/HW License Maintenance					
	$ -	$ -	$ -	$ -	$ -

Estimated Savings and/or Offsets:	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
FTEs					
Operating Costs					
SW/HW Maint					
	$ -	$ -	$ -	$ -	$ -

Benefits to the Public:

PROJECT TITLE:
Ed Ball - Radio Tower and Backup System

FUNCTIONAL AREA / AGENCY:
Citywide

PROGRAM AREA:
Radio Comm. and Systems

PREVIOUS CAPITAL FUNDING:
$4,839,675

PROJECT COMPLETION DATE:
FY24-25

FUNDING SOURCE-CAPITALIZED COST:
Borrowed Funds

Project Description:

Relocate equipment from JEA building to provide radio system redundancy for the P25 Radio System and establish a redundant master and GEO prime radio system and site.

Level of Service Impact:

Relocation is needed due to JEA vacating building. The redundant master site and GEO-redundant prime site allows continuous two-way radio communication for radio subscribers in the event of system failure or maintenance repair to the P25 Prime Master Site.

Capitalized Costs	Total Est. Cost	Prior Yrs. Funding	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
Software	$ -						
Hardware	$ -						
Construction	$ 4,804,147	4,839,675	(35,528)				
	$ 4,804,147	$ 4,839,675	$ (35,528)	$ -	$ -	$ -	$ -

Annual Operational Costs:	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
FTEs					
Salary / Benefits					
Software Hosting (annual increase)					
Operating Costs					
SW/HW License Maint (annual increase)					
	$ -	$ -	$ -	$ -	$ -

Estimated Savings and/or Offsets:	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
FTEs					
Operating Costs					
SW/HW Maint					
	$ -	$ -	$ -	$ -	$ -

Benefits to the Public:

Minimize Public Safety two-way radio communication outages in an effort to prevent adverse impacts to the ability to maintain a continuously operational City P25 Radio System.

PROJECT TITLE:
Radio System - Interoperability Upgrade

FUNCTIONAL AREA / AGENCY:
Citywide

PROGRAM AREA:
Radio Comm. and Systems

PREVIOUS CAPITAL FUNDING:
$0

PROJECT COMPLETION DATE:
FY 28-29

FUNDING SOURCE-CAPITALIZED COST:
Borrowed Funds

Project Description:

This project intends to replace End-of-Life legacy base station radios, connected equipment at 10 FCRS radio tower sites and one JFRD Communications Bus.

Level of Service Impact:

Maintain interoperability communications between Duval County public safety personnel and regional, State, and federal agencies in the event of a major incident.

Capitalized Costs	Total Est. Cost	Prior Yrs. Funding	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
Software	$ -	0					
Hardware	$ 466,820	0			466,820		
Professional Svcs	$ 466,819	0			466,819		
	$ 933,639	$ -	$ -	$ -	$ 933,639	$ -	$ -

Annual Operational Costs:	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
FTEs					
Salary / Benefits					
Software Hosting					
Operating Costs					
SW/HW License Maintenance				10,810	
	$ -	$ -	$ -	$ 10,810	$ -

Estimated Savings and/or Offsets:	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
FTEs					
Operating Costs					
SW/HW Maint					
	$ -	$ -	$ -	$ -	$ -

Benefits to the Public:

Ensuring that first responders can communicate with Regional, State, and Federal agencies immediately without intervention from the City's Radio Communications team.

PROJECT TITLE:
Radio Tower Antenna Infrastructure Replacement

FUNCTIONAL AREA / AGENCY:
Citywide

PROGRAM AREA:
Radio Comm. and Systems

PREVIOUS CAPITAL FUNDING:
$0

PROJECT COMPLETION DATE:
FY 26-27

FUNDING SOURCE-CAPITALIZED COST:
Borrowed Funds / Closed Projects

Project Description:
This project involves the comprehensive replacement of the aging antenna infrastructure radio communications towers, crucial for maintaining effective emergency response communications. The scope of work includes the removal and replacement of all primary components that have surpassed their optimal service life, including antennas, feed lines, grounding systems, receive multicouplers, tower top amplifiers, and polyphasers.

Level of Service Impact:
This means clearer and more dependable communication for emergency responders, ensuring they can coordinate better during critical situations. The new equipment will also be up-to-date, reducing the need for frequent repairs and making the system more effective for a longer time

Capitalized Costs	Total Est. Cost	Prior Yrs. Funding	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
Software	$ -	0					
Hardware	$ 1,064,453	0	1,064,453	0			
Professional Svcs	$ 1,326,998	0	1,326,998	0			
	$ 2,391,451	$ -	$ 2,391,451	$ -	$ -	$ -	$ -

Annual Operational Costs:	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
FTEs					
Salary / Benefits					
Software Hosting (annual increase)					
Operating Costs					
SW/HW License Maint (annual increase)					
	$ -	$ -	$ -	$ -	$ -

Estimated Savings and/or Offsets:	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
FTEs					
Operating Costs					
SW/HW Maint					
	$ -	$ -	$ -	$ -	$ -

Benefits to the Public:
The upgrade of the P25 radio communications tower will deliver significant benefits to the public by ensuring clearer, more reliable communication for emergency services

PROJECT TITLE:
Radios Dispatch Console Refresh

FUNCTIONAL AREA / AGENCY:
Citywide

PROGRAM AREA:
Radio Comm. and Systems

PREVIOUS CAPITAL FUNDING:
$0

PROJECT COMPLETION DATE:
FY 29-30

FUNDING SOURCE-CAPITALIZED COST:
Borrowed Funds

Project Description:
Replace end of life radio dispatch consoles.

Level of Service Impact:
Avoid increased downtime due to potential hardware failures, and the inability to receive necessary technical support or updates.

Capitalized Costs	Total Est. Cost	Prior Yrs. Funding	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
Software	$ 3,965,398	0		1,900,865	1,681,338		383,195
Hardware	$ 2,692,135	0		1,145,726	1,013,409		533,000
Professional Svcs	$ 2,841,827	0		1,288,409	1,139,613		413,805
	$ 9,499,360	$ -	$ -	$ 4,335,000	$ 3,834,360	$ -	$ 1,330,000

Annual Operational Costs:	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
FTEs					
Salary / Benefits					
Software Hosting (annual increase)					
Operating Costs					
SW/HW License Maint (annual increase)					
	$ -	$ -	$ -	$ -	$ -

Estimated Savings and/or Offsets:	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
FTEs					
Operating Costs					
SW/HW Maint					
	$ -	$ -	$ -	$ -	$ -

Benefits to the Public:
Upgrading to the AXS dispatch console ensures uninterrupted support, enabling dispatchers to effectively manage emergencies and ensure timely assistance to those in need.

PROJECT TITLE:
Radio Site Expansion - Mayport Road

FUNCTIONAL AREA / AGENCY:
Citywide

PROGRAM AREA:
Radio Comm. and Systems

PREVIOUS CAPITAL FUNDING:
$0

PROJECT COMPLETION DATE:
FY 29-30

FUNDING SOURCE-CAPITALIZED COST:
Borrowed Funds

Project Description:
Expand communication coverage of the existing P25 radio system by adding a simulcast radio site on JEA property located on Mayport Road (2972 Mayport Road)

Level of Service Impact:
Iimprove the in-building communication coverage for Duval County and surrounding areas on the current radio system which will minimize public safety radio outages and utilize the full capabilities of the radio system.

Capitalized Costs	Total Est. Cost	Prior Yrs. Funding	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
Software	$ 79,700	0			55,790	23,910	
Hardware	$ 1,920,120	0			1,344,084	576,036	
Professional Svcs	$ 1,635,656	0			1,144,960	490,696	
	$ 3,635,476	$ -	$ -	$ -	$ 2,544,834	$ 1,090,642	$ -

Annual Operational Costs:	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
FTEs					
Salary / Benefits					
Software Hosting					
Operating Costs					
SW/HW License Maintenance					21,000
	$ -	$ -	$ -	$ -	$ 21,000

Estimated Savings and/or Offsets:	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
FTEs					
Operating Costs					
SW/HW Maint					
	$ -	$ -	$ -	$ -	$ -

Benefits to the Public:
Minimize Public Safety two-way radio communication outages in an effort to prevent adverse impacts to the ability to maintain a continuously operational City P25 Radio System. The Microwave Indoor Radio Units provides a mechanism for utilizing the full capabilities of the P25 Radio System.

PROJECT TITLE:
Radio Site Expansion - Montgomery Correctional

FUNCTIONAL AREA / AGENCY:
Citywide

PROGRAM AREA:
Radio Comm. and Systems

PREVIOUS CAPITAL FUNDING:
$3,088,500

PROJECT COMPLETION DATE:
FY 23-24

FUNDING SOURCE-CAPITALIZED COST:
Borrowed Funds

Project Description:
Expand communication coverage of the existing P25 radio system by adding a simulcast radio site at the Montgomery Correctional Center.

Level of Service Impact:
Improve the in-building communication coverage for Duval County and surrounding areas on the current radio system which will minimize public safety radio outages and utilize the full capabilities of the radio system.

Capitalized Costs	Total Est. Cost	Prior Yrs. Funding	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
Software	$ -						
Hardware	$ -						
Construction	$ 2,998,500	3,088,500	(90,000)				
	$ 2,998,500	$ 3,088,500	$ (90,000)	$ -	$ -	$ -	$ -

Annual Operational Costs:	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
FTEs					
Salary / Benefits					
Software Hosting (annual increase)					
Operating Costs					
SW/HW License Maint (annual increase)					
	$ -	$ -	$ -	$ -	$ -

Estimated Savings and/or Offsets:	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
FTEs					
Operating Costs					
SW/HW Maint					
	$ -	$ -	$ -	$ -	$ -

Benefits to the Public:
Enhance public safety by improving the in-building communication coverage for Duval County and surrounding areas on the current radio system.

PROJECT TITLE:
Radio Site Expansion - Orange Picker Road

FUNCTIONAL AREA / AGENCY:
Citywide

PROGRAM AREA:
Radio Comm. and Systems

PREVIOUS CAPITAL FUNDING:
$0

PROJECT COMPLETION DATE:
FY 29-30

FUNDING SOURCE-CAPITALIZED COST:
Borrowed Funds

Project Description:
Expand communication coverage of the existing P25 radio system by adding a simulcast radio site on JEA property located on Orange Picker Road (2935 Orange Picker Road)

Level of Service Impact:
Iimprove the in-building communication coverage for Duval County and surrounding areas on the current radio system which will minimize public safety radio outages and utilize the full capabilities of the radio system.

Capitalized Costs	Total Est. Cost	Prior Yrs. Funding	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
Software	$ 147,820					123,910	23,910
Hardware	$ 1,176,264					595,266	580,998
Professional Svcs	$ 981,392					490,696	490,696
	$ 2,305,476	$ -	$ -	$ -	$ -	$ 1,209,872	$ 1,095,604

Annual Operational Costs:	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
FTEs					
Salary / Benefits					
Software Hosting					
Operating Costs					
SW/HW License Maintenance					
	$ -	$ -	$ -	$ -	$ -

Estimated Savings and/or Offsets:	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
FTEs					
Operating Costs					
SW/HW Maint					
	$ -	$ -	$ -	$ -	$ -

Benefits to the Public:
Minimize Public Safety two-way radio communication outages in an effort to prevent adverse impacts to the ability to maintain a continuously operational City P25 Radio System. The Microwave Indoor Radio Units provides a mechanism for utilizing the full capabilities of the P25 Radio System.

PROJECT TITLE:
Radio Site Expansion - Crystal Springs Road

FUNCTIONAL AREA / AGENCY:
Citywide

PROGRAM AREA:
Radio Comm. and Systems

PREVIOUS CAPITAL FUNDING:
$0

PROJECT COMPLETION DATE:
FY 30-31

FUNDING SOURCE-CAPITALIZED COST:
Borrowed Funds

Project Description:
Expand communication coverage of the existing P25 radio system by adding a simulcast radio site on JEA property located on Crystal Springs Road (9801 Crystal Springs Road)

Level of Service Impact:
Iimprove the in-building communication coverage for Duval County and surrounding areas on the current radio system which will minimize public safety radio outages and utilize the full capabilities of the radio system.

Capitalized Costs	Total Est. Cost	Prior Yrs. Funding	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
Software	$ 55,790						55,790
Hardware	$ 1,344,084						1,344,084
Professional Svcs	$ 1,144,960						1,144,960
	$ 2,544,834	$ -	$ -	$ -	$ -	$ -	$ 2,544,834

Annual Operational Costs:	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
FTEs					
Salary / Benefits					
Software Hosting					
Operating Costs					
SW/HW License Maintenance					
	$ -	$ -	$ -	$ -	$ -

Estimated Savings and/or Offsets:	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
FTEs					
Operating Costs					
SW/HW Maint					
	$ -	$ -	$ -	$ -	$ -

Benefits to the Public:
Minimize Public Safety two-way radio communication outages in an effort to prevent adverse impacts to the ability to maintain a continuously operational City P25 Radio System. The Microwave Indoor Radio Units provides a mechanism for utilizing the full capabilities of the P25 Radio System.

PROJECT TITLE:
Radio Site Expansion - Bayview Road

FUNCTIONAL AREA / AGENCY:
Citywide

PROGRAM AREA:
Radio Comm. and Systems

PREVIOUS CAPITAL FUNDING:
$0

PROJECT COMPLETION DATE:
FY 30-31

FUNDING SOURCE-CAPITALIZED COST:
Borrowed Funds

Project Description:
Expand communication coverage of the existing P25 radio system by adding a simulcast radio site on JEA property located on Bayview Road (2519 Bayview Road)

Level of Service Impact:
Iimprove the in-building communication coverage for Duval County and surrounding areas on the current radio system which will minimize public safety radio outages and utilize the full capabilities of the radio system.

Capitalized Costs	Total Est. Cost	Prior Yrs. Funding	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
Software	$ 55,790						55,790
Hardware	$ 1,344,084						1,344,084
Professional Svcs	$ 1,144,960						1,144,960
	$ 2,544,834	$ -	$ -	$ -	$ -	$ -	$ 2,544,834

Annual Operational Costs:	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
FTEs					
Salary / Benefits					
Software Hosting					
Operating Costs					
SW/HW License Maintenance					
	$ -	$ -	$ -	$ -	$ -

Estimated Savings and/or Offsets:	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
FTEs					
Operating Costs					
SW/HW Maint					
	$ -	$ -	$ -	$ -	$ -

Benefits to the Public:
Minimize Public Safety two-way radio communication outages in an effort to prevent adverse impacts to the ability to maintain a continuously operational City P25 Radio System. The Microwave Indoor Radio Units provides a mechanism for utilizing the full capabilities of the P25 Radio System.

APPENDIX

ASSESSED AND ESTIMATED ACTUAL VALUES OF TAXABLE PROPERTY

Last Ten Fiscal Years
(in thousands)

Tax Year	Assessed Taxable Values: Real Property (1)	Personal Property (2)	Centrally Assessed Property (3)	Total Taxable Property	Estimated Actual Values (4)	Ratio of Assessed to Actual Values
2016	55,206,960	4,868,934	178,167	60,254,061	91,770,264	65.66
2017	59,047,907	5,073,909	198,385	64,320,201	96,836,374	66.42
2018	63,312,488	5,626,691	206,244	69,145,423	102,450,478	67.49
2019	68,554,764	6,063,138	209,167	74,827,069	103,064,907	72.60
2020	73,258,977	6,107,945	216,709	79,583,631	109,279,480	72.83
2021	78,477,905	6,500,358	222,209	85,200,473	121,569,501	70.08
2022	92,237,489	7,252,744	223,680	99,713,913	146,475,578	68.08
2023	104,475,826	8,312,512	227,653	113,015,991	165,642,058	68.23
2024	109,403,470	8,586,057	217,299	118,206,827	171,923,548	68.76
2025	117,068,255	9,103,520	220,551	126,392,327	183,266,165	68.97

(1) Prior to 1981, State Homestead Laws exempted from taxation the first $5,000 of assessed value for qualified homeowners. For 1981, the homestead exemption was increased to $15,000; for 1982, it was increased to $20,000; and for 1983 through 2007, it was increased to $25,000. Commencing with 2008, the homestead exemption increased to $50,000.

(2) Personal property values are also net of certain allowable exemptions - primarily for inventories (which have not been assessed since FY 82) and government property.

(3) Centrally assessed property is railroad property and private car line property, which must be separately assessed.

(4) Estimated actual values are the total "just" values of property subject to taxation, as defined by 193.011, Florida Statutes.

NOTE: These figures derive from the School Board Preliminary Tax Roll that is submitted to the Department of Revenue by July 1st of each year.

Source: Duval County Property Appraiser's Office

PROPERTY TAX RATES - - ALL OVERLAPPING GOVERNMENTS

Last Ten Fiscal Years

(Per $1,000 of Assessed Value)

		City of Jacksonville			Other Taxing Authorities			
Year	District (Note 1)	Operations	Debt Service	Total	Schools	Water Management District	F.I.N.D (Note 2)	Combined Millage Total
2017	GSD	11.4419	0.0000	11.4419	6.8020	0.2885	0.0320	18.5644
	USD	11.4419	0.0000	11.4419	6.8020	0.2885	0.0320	18.5644
2018	GSD	11.4419	0.0000	11.4419	6.4850	0.2724	0.0320	18.2313
	USD	11.4419	0.0000	11.4419	6.4850	0.2724	0.0320	18.2313
2019	GSD	11.4419	0.0000	11.4419	6.2930	0.2562	0.0320	18.0231
	USD	11.4419	0.0000	11.4419	6.2930	0.2562	0.0320	18.0231
2020	GSD	11.4419	0.0000	11.4419	6.1500	0.2414	0.0320	17.8653
	USD	11.4419	0.0000	11.4419	6.1500	0.2414	0.0320	17.8653
2021	GSD	11.4419	0.0000	11.4419	5.9050	0.2287	0.0320	17.6076
	USD	11.4419	0.0000	11.4419	5.9050	0.2287	0.0320	17.6076
2022	GSD	11.4419	0.0000	11.4419	5.8080	0.2189	0.0320	17.5008
	USD	11.4419	0.0000	11.4419	5.8080	0.2189	0.0320	17.5008
2023	GSD	11.3169	0.0000	11.3169	5.4840	0.1974	0.0320	17.0303
	USD	11.3169	0.0000	11.3169	5.4840	0.1974	0.0320	17.0303
2024	GSD	11.3169	0.0000	11.3169	6.4310	0.1793	0.0288	17.9560
	USD	11.3169	0.0000	11.3169	6.4310	0.1793	0.0288	17.9560
2025	GSD	11.3169	0.0000	11.3169	6.3400	0.1793	0.0288	17.8650
	USD	11.3169	0.0000	11.3169	6.3400	0.1793	0.0288	17.8650
2026	GSD	11.1919	0.0000	11.1919	6.3430	0.1793	0.0270	17.7412
	USD	11.1919	0.0000	11.1919	6.3430	0.1793	0.0270	17.7412

(1) The City of Jacksonville has a total of six taxing districts within its jurisdiction. The most prevalent rates are the General Services District (GSD). The GSD applies to most taxpayers and is effectively a county-wide rate. The GSD and the Urban Services District 1 (USD) are shown here.

(2) Florida Inland Navigational District (F.I.N.D)

Source: Duval County Property Appraiser's Office

CONSTRUCTION ACTIVITY

Last Fifteen Fiscal Years
(Dollars in Thousands)

Year	New Construction			Total	Permits >$1MM	Increase in Family Units
	Residential	Commercial	Alterations			
2011	222,558	416,628	131,837	771,023	68	1,194
2012	389,764	235,380	139,356	764,500	165	4,036
2013	507,859	320,351	187,890	1,016,100	141	2,884
2014	564,730	556,116	222,662	1,343,509	92	3,477
2015	686,638	380,024	265,862	1,332,523	67	3,916
2016	791,733	460,927	246,452	1,499,111	166	4,731
2017	1,323,629	1,201,219	250,908	2,775,756	224	6,664
2018	896,341	675,263	297,184	1,868,789	213	5,762
2019	1,290,653	1,207,351	325,239	2,823,243	300	8,359
2020	1,221,770	847,917	353,625	2,423,313	233	7,854
2021	1,616,999	839,905	355,702	2,812,606	209	10,250
2022	1,921,726	1,589,644	520,010	4,031,380	356	10,990
2023	2,024,151	1,442,994	445,338	3,912,483	407	10,666
2024	1,516,363	1,562,328	429,363	3,508,055	245	6,648
2025	1,802,847	1,957,208	529,555	4,289,611	337	6,219

Source: **City of Jacksonville Building Inspection Division**

CIVILIAN LABOR FORCE, EMPLOYMENT, AND UNEMPLOYMENT JACKSONVILLE MSA*

As of September 19th:

Year	Civilian Labor Force	Employment	Unemployment	Rate
2011	687,829	610,913	76,916	11.18%
2012	692,529	622,835	69,694	10.06%
2013	696,351	638,800	57,551	8.26%
2014	721,258	676,792	44,467	6.17%
2015	721,643	685,175	36,468	5.05%
2016	757,948	722,792	35,156	4.64%
2017	762,465	731,004	31,461	4.13%
2018	787,532	765,683	21,849	2.77%
2019	795,705	772,781	22,924	2.88%
2020	773,777	734,148	39,629	5.12%
2021	834,734	803,734	31,000	3.71%
2022	847,095	826,122	20,973	2.48%
2023	888,003	861,087	26,916	3.03%
2024	853,061	823,741	29,320	3.40%
2025	864,939	825,550	39,389	4.60%

*The Jacksonville Metropolitan Statistical Area (MSA) currently is comprised of Baker, Clay, Duval, Nassau, and St. Johns Counties. Prior years' history have been re-stated to conform to the current MSA.

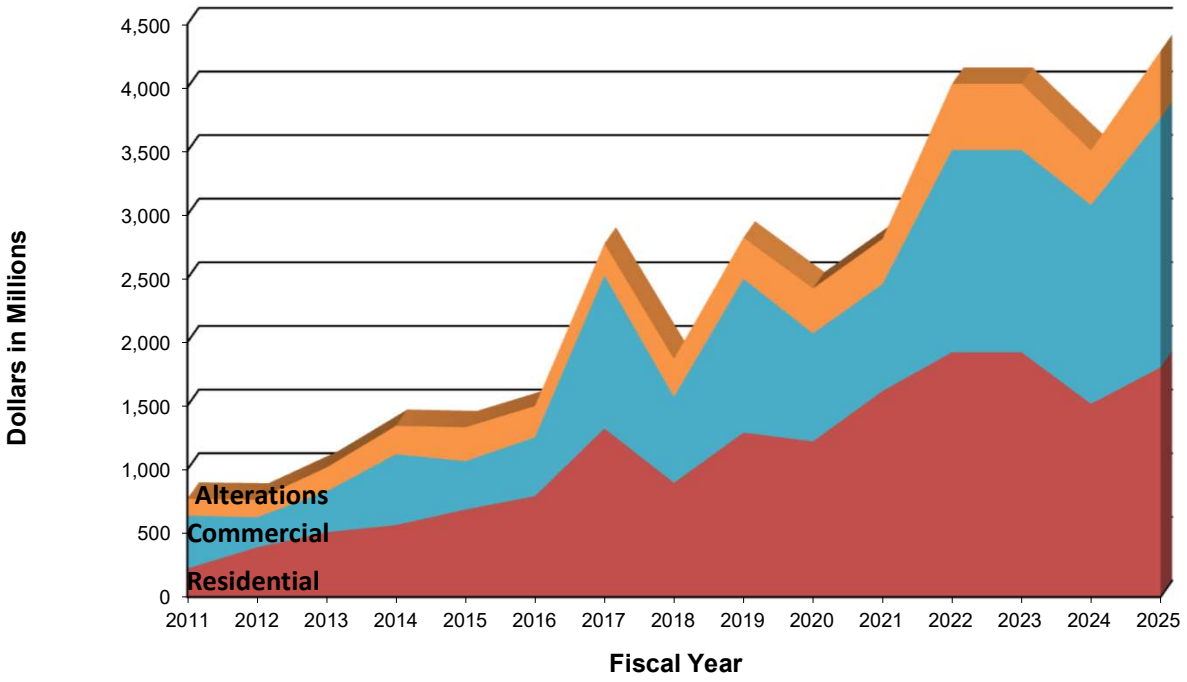
NOTE: These figures derive from the Florida Employment & Unemployment Release published in October. These figures are subsequently revised. NOTE: September 2025 figures were used due to a lack of released data for October 2025 as of 11/5/2025.

Source: **Florida Department of Economic Opportunity website**

VALUE OF BUILDING PERMITS ISSUED

The table below details the change from the prior year by dollar figure and percentage for the value of building permits issued in millions of dollars. The line graph below shows the trend over a fifteen year period, for the same data, by type of permit.

	Fiscal Year Total		Change from Prior Year		
Category of Construction	FY 2024	FY 2025	Dollars	Percentage	
New Residential Construction	$ 1,516 Million	$ 1,803 Million	$ 286 Million	18.9%	(a)
New Commercial Construction	$ 1,562 Million	$ 1,957 Million	$ 395 Million	25.3%	(b)
Alterations	$ 429 Million	$ 530 Million	$ 100 Million	23.3%	(c)
Total	$ 3,508 Million	$ 4,290 Million	$ 782 Million	22.3%	



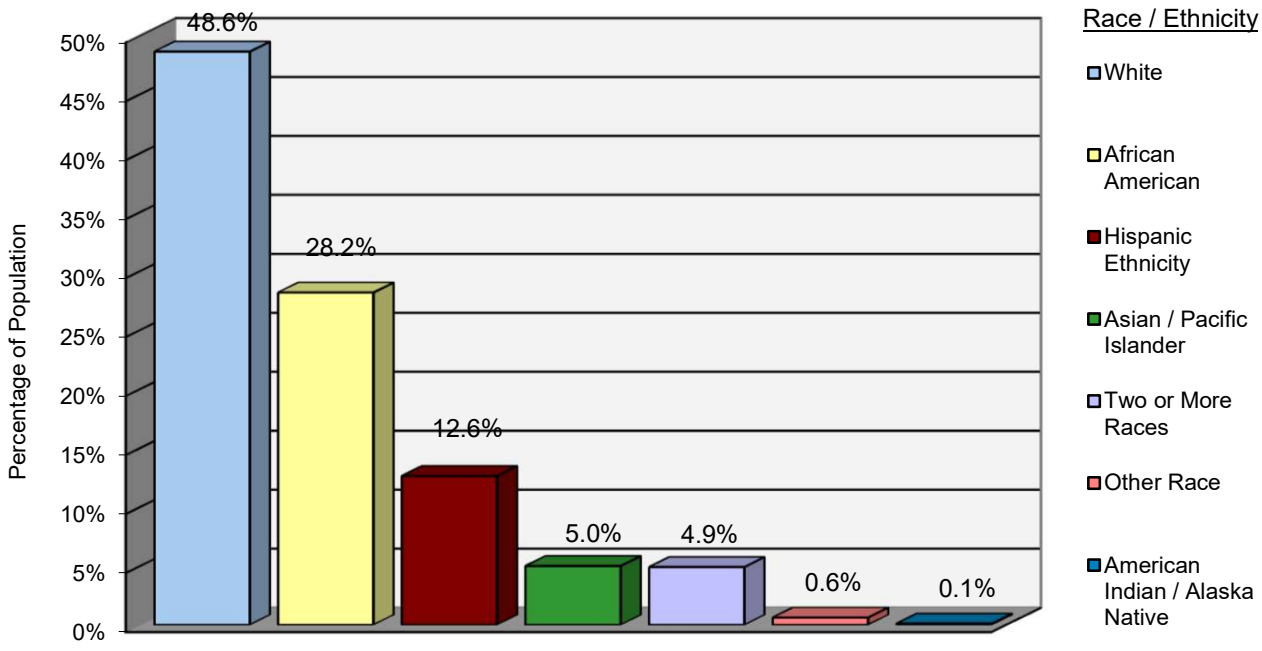
(a) The year over year increase in new residential construction is driven by several factors, the largest of which is a $637 million increase in new apartment construction during FY 25.

(b) The year over year increase in new commercial construction is driven by several factors, including increases of $540.6 million in new assembly construction and $66.96 million in parking garages during FY 25. These were somewhat offset by reductions in several other non-residential construction categories, including $186.93 million in hotel, motel and dormitory construction during FY 25.

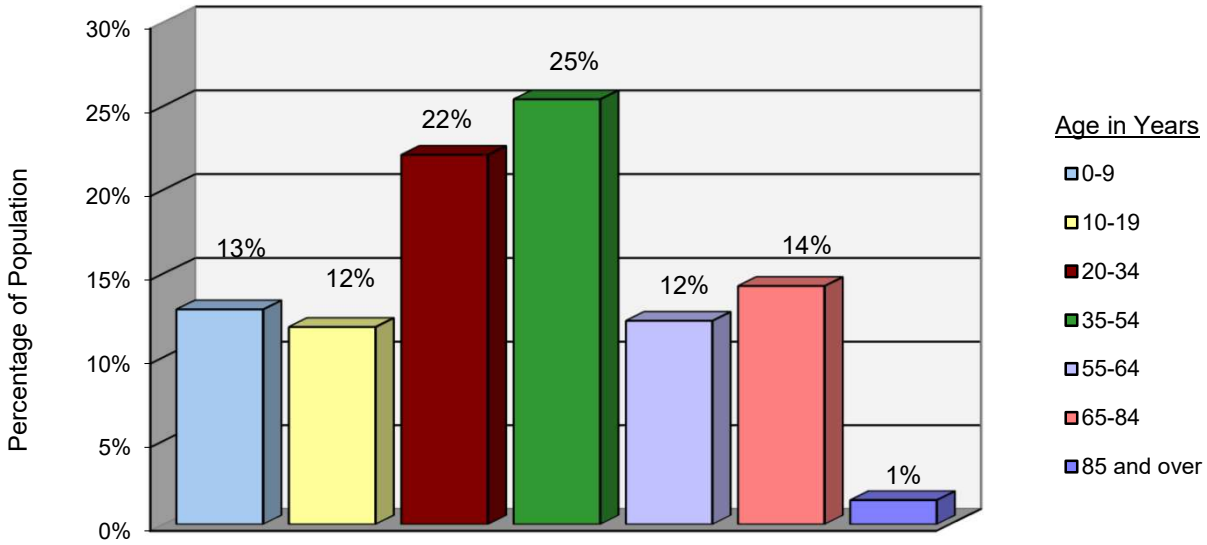
(c) The year over year increase in alterations is reflective of an overall increased investment emphasis regarding alterations and repairs of existing properties compared to the previous year.

DEMOGRAPHIC INFORMATION

ESTIMATED POPULATION BY RACE - DUVAL COUNTY



ESTIMATED POPULATION BY AGE - DUVAL COUNTY



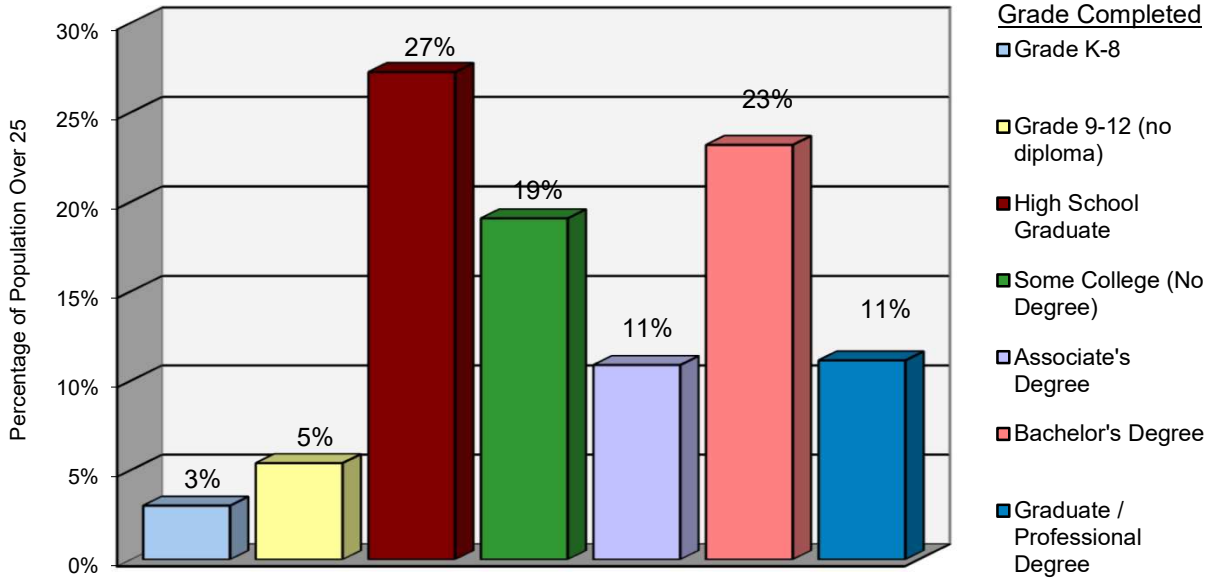
Source: https://data.census.gov*

*2023 ACS 1-year estimates were used as the most recently available data.

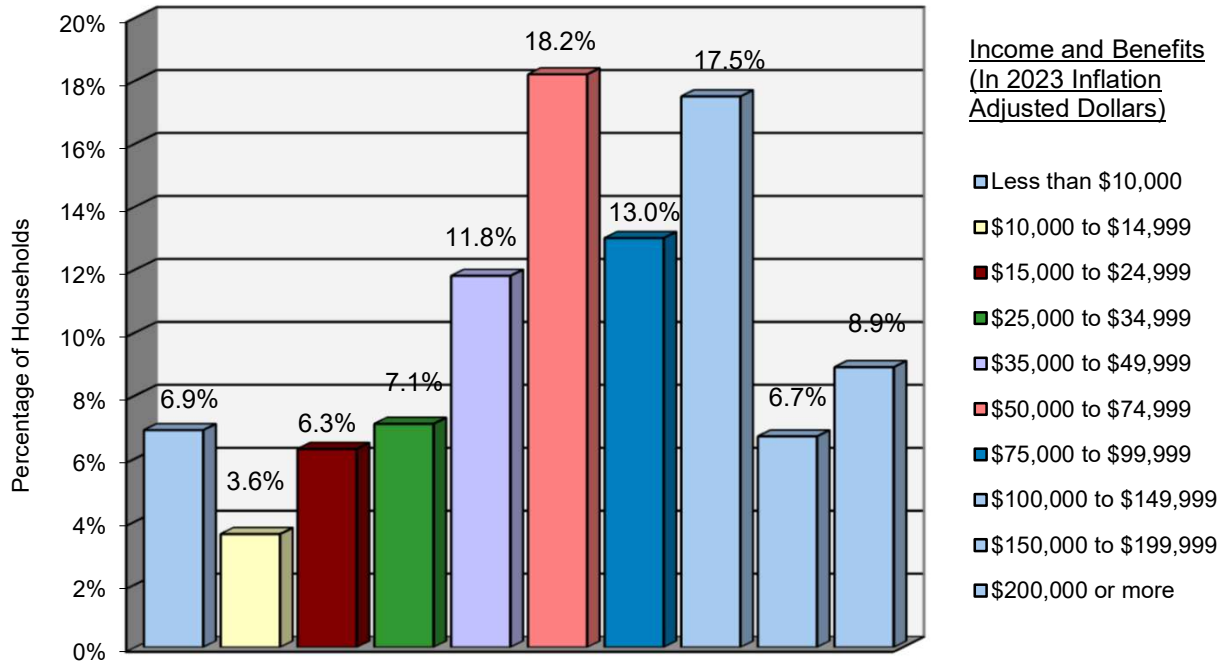
As of October 30, 2025, updated 2024 information was not available on the US Census website.

DEMOGRAPHIC INFORMATION

EDUCATIONAL ATTAINMENT - AGE 25 AND OVER



ANNUAL INCOME (IN 2023 INFLATION - ADJUSTED DOLLARS) - DUVAL COUNTY



Source: https://data.census.gov *

*2023 ACS 1-year estimates were used as the most recently available data.

As of October 30, 2025, updated 2024 information was not available on the US Census website.

GLOSSARY

1CLOUD. This term refers to the coined title of the City's Enterprise Financial and Resource Management Solution that is part of the IT 5-year plan.

2010 Plan. Adopted in July 1980 to encourage the most appropriate use of resources consistent with the public interest.

ACTIVITY. The basic organizational unit for budgetary and accounting purposes, which often closely follows operational structure.

ACCRUAL. Relating to or being a method of accounting that recognizes income when earned and expenses when incurred regardless of when cash is received or disbursed.

ACFR. Annual Comprehensive Financial Report.

ACLS. Advanced cardiac life support.

ADJUSTMENT FOR ACCRUAL. The adjustment to salaries and wages shown on the personnel services schedules which provides funding for the net difference in days between fiscal year-end accrual and reversal adjustments.

AD VALOREM TAX REVENUE. Revenue generated by placing a tax on the value of real, personal, and centrally assessed property that is subject to taxation, as defined by Florida Statutes.

AFSCME. American Federation of State, County and Municipal Employees.

ANNUAL BUDGET. A budget applicable to a single fiscal year.

ANNUAL BUDGET ORDINANCE. The ordinance that appropriates funds and adopts operating budgets for the general government and its independent agencies for the fiscal year beginning on October 1. The annual budget ordinance establishes the original budget for virtually all programs that are a permanent part of the City of Jacksonville, outlines compliance with state law and applicable bond covenants, establishes reserve accounts and certain other accounts that require legislative control, and may include amendments to the existing Municipal Code.

APPROPRIATION. Authorization granted by the City Council, through means of an adopted ordinance, which allows for expenditures or obligations that lead to expenditures for specific purposes. Appropriations, unless specifically stated otherwise, are limited to the current fiscal year.

ARPA. America Rescue Plan Act

ARP FUNDING. Funding received by Metropolitan cities under the America Rescue Plan Act.

ARRA. American Recovery and Reinvestment Act.

ASM. ASM Global.

ASM Global. A venue and event management company based in L.A. specializing in managing stadiums, convention centers, theaters and unique venues. ASM Global operates several facilities under long-term contracts or leases with the City and assume full responsibility for financial and operating management.

ASSISTANCE TO GOVERNMENT AGENCIES. Contributions from the general fund to independent authorities of the Consolidated City of Jacksonville.

ASSISTANCE TO PRIVATE ORGANIZATIONS. Contributions from the general fund (and one from the Alcohol Rehabilitation Trust Fund) to private nonprofit or not-for-profit community organizations. All such contributions are approved by the City Council as public service grants.

AVAILABLE FOR LOSSES. Expense accounts used only by Self-Insurance funds for certain claims, case reserves, and catastrophic losses.

AUDIT. The examination of an entity's accounting records, as well as the physical inspection of its assets. If performed by a certified public accountant (CPA), the CPA can express an opinion on the fairness of the entity's financial statements.

BALANCED BUDGET. Per code section 106.106(a): A budget in which recurring expenditures are balanced against recurring revenues.

BETTERMENT. An enhancement that allows for the expansion of services beyond the scope that had been provided in prior periods.

BIG. Business Interruption Grant.

BJP. Better Jacksonville Plan.

BLS. Basic life support.

BONDED DEBT. The portion of City indebtedness represented by outstanding bonds.

BT. Budget transfer actions that are beyond the Mayor's transfer powers and require City Council approval.

BUDGET. A fiscal plan of operation. The budget consists of proposed expenditures and proposed revenues together with specific authorizations and restrictions as appropriate. It also includes not only the proposed fiscal plan but the current and prior fiscal period history. The budget quantifies executive and legislative objectives and provides a quantitative means for measurement of performance. As a guideline for operations, the budget changes over time in response to changes in conditions. Finally, the budget embodies public policy and provides insights into how that policy will be implemented.

BUDGETARY CONTROL. Requirement established by executive policy wherein any amendments to the originally adopted budget must be approved by the Mayor and/or the Council.

BUDGET MESSAGE. An executive level overview of the proposed budget delivered by the Mayor to the City Council. It discusses the major city issues and the proposed means of dealing with them, highlights key experiences during the current fiscal year, and indicates how current and proposed budgetary plans will meet the City's objectives. The Mayor's budget message is normally the first comprehensive public statement of the City's plans for the upcoming fiscal year.

BUILDINGS. A capital outlay account used for costs of acquiring and improving buildings.

CAD. Computer Aided Dispatch.

CAMA. Computer Assisted Mass Appraisal.

CAPITAL EXPENDITURE. Expenditure over $1,000 whose benefits exceed one fiscal year and will add to existing assets or assets in the form of equipment, infrastructure, and other fixed assets.

CAPITAL IMPROVEMENT PROJECT. A planned undertaking of the City or an independent agency that leads to the acquisition, construction, or extension of the useful life of capital assets.

CAPITAL IMPROVEMENTS. Buildings, infrastructure, and other attachments or annexations to land and facilities that are intended to remain so attached or annexed. Capital improvements also include land acquisition.

CAPITAL IMPROVEMENT PLAN. A multi-year forecast of major capital buildings, infrastructure, and other needs. The City of Jacksonville has adopted in Jacksonville Municipal Code Chapter 106, Part 1 Section 106.109 Capital Improvement Funding a "Five-Year Capital Improvements Plan that is designed to be financially feasible and provides the funding source and amount of funding for the capital costs of each project, and the funding source and amount of funding for the anticipated post-construction operation costs of each project". The five-year capital improvements plan is filed and approved each fiscal year concurrently with the annual budget.

CAPITAL PROJECTS FUND. A fund used to acquire or construct major capital facilities (other than those financed by proprietary funds, special assessment funds, or similar type trust funds).

CARES Act. The Coronavirus Aid, Relief, and Economic Security Act, also known as the CARES Act, is a $2.2 trillion economic stimulus bill passed by the 116th U.S.

CASE RESERVES. Accounts used only by Self-Insurance funds, which are reservations of available funds for unresolved claims.

CASH CARRYOVER. A reserve appropriation intended to provide fund equity for the ensuing fiscal year.

CCAS. Conditional Capacity Availability Statement.

CDBG. Community Development Block Grant.

CENTRAL SERVICES. User charges for services provided by the internal service activities of the City.

CHDO. Community Housing Development Organizations.

CIP. Capital Improvement Plan.

CLASSIFIED POSITION. Position within the Civil Service System which has, under the direction of the Personnel Director, been defined by a class specification, and assigned an appropriate pay grade and title.

CMSO. Concurrency Management System Office.

COLA. Cost of Living Adjustment.

COMPENSATED ABSENCES. City employees may accumulate limited amounts of earned personal leave benefits. This liability reflects amounts attributable to employee services already rendered, cumulative, probably for payment, and reasonably estimated.

COMPONENT UNIT. A legally separate organization for which elected officials for the primary government are financially accountable. In addition, a component unit can be another organization for which the nature and significance of its relationship with a primary government is such that exclusion would cause the reporting entity's financial statements to be misleading or incorrect.

COMPUTER AIDED DISPATCH. Software specifically designed and engineered to assist emergency responders with dispatching of equipment / apparatus.

CONSTRUCTION. A capital outlay account used for major capital improvement construction projects.

CONSUMER PRICE INDEX. An index of items used to measure the change in prices over time.

CONTINGENCY. An account used to identify and segregate a portion of available funds that are inappropriate for expenditure or are earmarked for a specific future use. Any expenditure (or expense) account that requires Council action for its use is termed a contingency account.

CONTRIBUTIONS TO OTHER FUNDS. Contributions and operating transfers made to another fund of the City.

CORONAVIRUS DISEASE 2019. An acute respiratory illness in humans caused by a coronavirus, capable of producing severe symptoms and in some cases death, especially in older people and those with underlying health conditions. It was originally identified in China in 2019 and became pandemic in 2020 and had significant negative impacts on the economy.

COSTS CAPITALIZED. Charges attendant to the acquisition of a fixed asset, such as freight or installation, that may be reflected as part of the acquisition cost and depreciated over the life of the asset. The accounts are used only in proprietary and similar trust funds that recognize depreciation expense.

COVID. Coronavirus Disease

COVID-19. Coronavirus Disease 2019.

CPAC. Citizen Planning Advisory Committee.

CRC. Concurrency Reservation Certificate.

CRA. Community Redevelopment Area

CURRENT LEVEL OVERTIME. Additional salary funding for certain activities that normally require some periodic use of employee overtime.

CWA. Communication Workers of America.

DCSB. Duval County School Board.

DCHFA. Duval County Housing Finance Authority. Now called the Jacksonville Housing Finance Authority.

DEBT. An obligation resulting from the borrowing of money or from the purchase of goods and services. Debt instruments used by the City of Jacksonville are limited to general obligation bonds, limited obligation revenue bonds, bond anticipation notes, and tax anticipation notes. All debt instruments must be authorized by the City Council.

DEBT SERVICE FUND. A fund used for payment of general long-term debt principal and interest.

DEBT SERVICE REQUIREMENT. The amount of money necessary for payment of outstanding debt, both principal and interest due during the fiscal period, and amounts that may be required for the future retirement of term bonds.

DEFERRED RETIREMENT OPTION PROGRAM. A unique option for eligible Florida Retirement System or FRS Pension Plan members. Under this program, you stop earning service credit toward a future benefit, have your retirement benefit calculated at the time your DROP period begins and your monthly

retirement benefits accumulate in the FRS Trust Fund earning interest while you continue to work for an FRS employer.

DEPARTMENT. A division of the City having a specialized function and personnel.

DEPRECIATION. An accounting method of allocating the cost of a tangible asset over its useful life. Businesses depreciate long-term assets for both tax and accounting purposes.

DEPT. Department.

DIVISION. A distinct or separate function within a department.

DDA. Downtown Development Authority.

DIA. Downtown Investment Authority.

DIFFERENTIAL PAY. Funding for shift differential to which certain employees are entitled, based upon provisions included in the bargaining unit contracts.

DRI. Developments of Regional Impact.

DROP. Deferred Retirement Option Program.

DSR. Drainage System Rehabilitation

EDUCATIONAL INCENTIVE PAY. Additional salary compensation paid to qualified police officers and firefighters after they have completed state approved specialized vocational courses.

EEOC. Equal Employment Opportunity Commission.

EIA. U.S Energy Information Administration Homepage - U.S. Energy Information Administration (EIA)

ELM. Environmental Landscape Management.

EMPLOYEE BENEFITS. The attendant position costs for the City's portion of payroll taxes, pension contributions, deferred compensation, and life and health insurance premiums.

EMS. Emergency Medical Services

EMT. Emergency Medical Technician

ENCUMBRANCE. A commitment to expend funds for goods or services that have not been fully executed and thus requires that funds be reserved for future use. Unless specifically liquidated or otherwise canceled, the reserved funds carry over to succeeding fiscal years; however, expenditure must be for the same purpose for which the encumbrance was originally established.

ENTERPRISE FUND. A fund used to account for continuing operations that provide services to the general public that are similar to private business enterprises in nature, and where the intent is that the costs will be recovered primarily through user charges. Enterprise funds may also be used to account for activities where the periodic determination of revenues and expenses is appropriate for capital maintenance, management control, or other public policy.

EO/EA. Equal Opportunity/Equal Access.

EPA SECTION 105 GRANT. This grant is derived from the Federal 1970 Clean Air Act and is designed to provide local programs with funding in order to maintain air pollution control activities.

ETR BONDS. Excise Tax Revenue Bonds

EXECUTIVE DEPARTMENTS. Those areas within the City that report to the Mayor.

EXPENDITURE. A decrease in net financial resources caused by current personnel costs, operating costs, debt service and/or capital outlay. Unless stated otherwise, expenditure means budgetary expenditure, which is a decrease in net current assets, and which applies only to governmental and expendable trust fund operations.

EXPENSE. A decrease in net total assets. Expenses represent the total cost of operations (including depreciation) during a fiscal period, regardless of the timing of actual transactions. Expenses apply to proprietary and nonexpendable and pension trust funds.

EXPENSE CREDIT. The only expense credit that is part of the original budget is one within the R-O-W and Ground Maintenance (formerly Streets and Highways) operating budget to offset their labor and material costs for various bridge, roadway, and drainage improvements that are also budgeted as non-departmental capital outlay projects.

FEMA. Federal Emergency Management Agency.

FGFOA. Florida Government Finance Officers Association.

FIDUCIARY FUNDS. Fund used to account for resources that a government holds as a trustee or agent on behalf of an outside party that cannot be used to support the government's own programs.

FIND. Florida Inland Navigation District

FISCAL YEAR. The annual period applicable to the annual operating budget. The City's standard fiscal year runs from October 1 through September 30. Certain activities of the City, primarily state and federal grant programs that may be separate from the annual budget, are required to be accounted for on different fiscal years.

FOP. Fraternal Order of Police.

FRANCHISE. A special privilege granted by ordinance that permits the continuing use of municipal property (such as public streets or rights-of-way) for the delivery of regulated public services. Franchises are normally granted on a fee basis to a single private utility provider.

FRS. Florida Retirement System.

FS. Fire Station.

FTE. Full-time equivalent.

FULL COST ALLOCATION. Method designed to recover indirect costs from non-general fund activities for the administration of specific General Fund services provided to those activities.

FULL-TIME EQUIVALENT. The unit of measurement equivalent to an individual – worker or student – of one unit of a work or school day

FUND. A fiscal and accounting entity that is comprised of a self-balancing set of accounts that reflect all assets, liabilities, equity, revenue, and expenditures (or expenses) necessary to disclose financial position

and the results of operations. Funds are established as individual entities in order to segregate financial records for purposes of legal compliance, different natures of the activities performed, measurement of different objectives, and to facilitate management control. Generally, the number of individual funds is kept to the lowest number that allows effective and efficient management, with activities that are similar in nature and purpose accounted for in the same fund.

FUND BALANCE. The unused balance of governmental funds and expendable trust funds, which includes certain reservations of funds established for control purposes. Fund balance is not equivalent to "net worth".

FUND TYPE. All City funds fall into 11 standard generic fund types within three categories. Governmental funds include: General, Special Revenue, Debt Service, Capital Projects, and Component Units. Proprietary funds include: Enterprise and Internal Service. Fiduciary funds include Pension Trust, Private-purpose Trust, Investment Trust and Agency. Not all funds are subject to annual appropriation.

FY. Fiscal Year. The City's fiscal year runs from October 1st to September 30th.

GAAP. Generally Accepted Accounting Principles.

GASB. Governmental Accounting Standards Board.

GEDC. General Employee Defined Contribution Pension Plan.

GENERAL FUND. The fund used to account for both general government activities and those activities not required to be accounted for in another fund.

GENERAL REVENUE. The revenue of a government other than that derived from and retained in an enterprise fund.

GENERAL SERVICES DISTRICT. Fund within the fund type - General Fund, which accounts for those governmental services pertaining to the consolidated City of Jacksonville.

GEPP. General Employee Pension Plan – Defined Benefit.

GFOA. Government Finance Officers Association.

GIFTS System. A grants client management software.

GIS. Geographical Information System.

GOVERNMENTAL FUND. These funds report transactions related to resources received and used for those services traditionally provided by city/county government

GRANTS. Contributions or gifts of cash or other assets from another government (usually state or federal agencies) that are normally restricted to expenditure or use for a specified purpose, activity, or facility.

GSD. General Services District.

HIV. Human immunodeficiency virus. A virus that attacks the body's immune system.

HOLIDAY BUYBACK. Additional compensation for certain employees who are covered by police and fire bargaining unit agreements, which are paid for holidays worked and not offset by a corresponding day off at a later date.

HOPWA. Housing Opportunities For Persons with AIDS.

HUD. US Department of Housing and Urban Development.

IAFF. International Association of Fire Fighters.

IG. Inspector General.

IMPOUNDMENT. The withholding, delaying the obligation or expenditure of appropriated funds provided for programs, activities or projects; or any other type of executive action or inaction that effectively precludes the obligation or expenditure of appropriated funds.

IMPROVEMENTS OTHER THAN BUILDINGS. A capital outlay account used for infrastructure and other permanent improvements, other than buildings, that add value to land. Examples include fences, sidewalks, and gutters.

INDIRECT COST. Those costs that are not readily identified with a specific project or organizational activity but are incurred for the joint benefit of both projects and other activities. Indirect costs are usually grouped into common pools and charged to benefiting objectives through an allocation process established in the City's indirect cost study.

INF. Information Reviews.

INSURANCE COVERAGES. Premium costs for vehicle and general liability insurance, and special coverages for major items of equipment. Worker's compensation and other insurance associated with employees are accounted for in Employee Benefits.

INTEREST. An account used to reflect the interest payments on debt obligations. Interest payments for installment purchases or other non-debt obligations are accounted for in the Other Services & Charges account.

INTERGOVERNMENTAL REVENUE. Revenue received from other governments in the form of grants, entitlements, or shared revenues; charges for services are not included.

INTERNAL SERVICE FUND. A fund used to account for the financing of goods or services provided by one department to other departments or agencies of the City, or to other governments, on a reimbursable basis.

INTERFUND CHARGES. Charges for services rendered by a non-internal service activity to a user within a different fund.

INTRAFUND CHARGES. Charges for services rendered by a non-internal service activity to a user within the same fund.

IRMDC. International Relations and Marketing Development Commission.

ISO. Insurance Service Office. The office creates ratings for fire departments and their surrounding communities.

IT. Information Technology.

JAA. Jacksonville Aviation Authority.

JCDC. Jacksonville Capital Development Company.

JEA. Jacksonville Electrical Authority**.**

JEDC. Jacksonville Economic Development Commission.

JFRD. Jacksonville Fire and Rescue Department.

JHA. Jacksonville Housing Authority.

JHFA. Jacksonville Housing Finance Authority.

JHRC. Jacksonville Human Rights Commission

JIA. Jacksonville International Airport.

JPA. Jacksonville Port Authority**.**

JREC. Jacksonville Reentry Center.

JSA. Jacksonville Supervisors Association.

JSEB. Jacksonville Small and Emerging Business.

JSO. Jacksonville Sheriff's Office or Office of the Sheriff.

JTA. Jacksonville Transit Authority.

JUATS. Jacksonville Urban Area Transportation Survey.

JUMP. Jacksonville Upward Mobility Program.

KHA. Kids Hope Alliance.

KIDS HOPE ALLIANCE BOARD. Autonomous board established to plan and implement all programs related to children's services.

"LAID ON THE TABLE." The display of the Proposed Budget Book, with amendments, by the Council Finance Committee, for a period of time (at least seven days) for the purpose of allowing the public an opportunity for review prior to the full council public hearing before final approval of the budget ordinance.

LAPSE. In an effort to contain costs, a certain percentage less than full funding may be budgeted, usually in the areas of salaries and benefits. This decrease is normally absorbed through vacancies or attrition.

LEVY. A compulsory charge in the form of taxes, special assessments, or service charges, for the support of governmental activities.

LIUNA. Northeast Florida Public Employees' Local 630, Laborers' International Union of North America.

LONG-TERM DEBT. Debt with a maturity of more than one year after the date of issuance.

MAYOR'S BUDGET REVIEW COMMITTEE. A standing executive committee that is comprised of eight voting members made up of the Chief Administrative Officer, Deputy Chief Administrative Officer, Director of Administration and Finance and Administrative Aides to the Mayor.

MBRC. Mayor's Budget Review Committee.

MCO. Managed Care Options.

MDT. Mobile Data Terminal. A computerized device used in public transit vehicles to communicate with a central dispatch office.

MILLAGE RATE. The ad valorem tax rate expressed in terms of the levy per thousand dollars of taxable assessed value.

MOBILE EQUIPMENT. A capital outlay account used for vehicles, trailers, water/aircraft and rolling stock.

MOU. Memorandum of Understanding. A formal agreement between two or more parties.

MPO. Metropolitan Planning Organization.

NEIGHBORHOOD MATCHING GRANTS. Small grants, not more than $5,000 each, designed to give assistance to specific neighborhood projects that will promote a stronger and healthier community by encouraging neighbors to work together for a common purpose. The match must include 25 percent volunteer labor.

NFES. Northeast Florida Equestrian Society.

NFPA. National Fire Protection Association. A global self-funded nonprofit organization that publishes consensus codes and standards intended to minimize the possibility and effects of fire and other risks.

NON-CASH EXPENDITURES. Expenses not directly involving cash transactions; almost entirely depreciation expense, which is not budgeted.

NON-DEPARTMENTAL. Functions and accounts that are not directly related to a department's primary service activities or are separate from departmental operations for control purposes.

NON-REVENUES. Proprietary fund revenue that is incidental to, or a by-product of, the fund's primary service activities.

OBJECT. A budgetary and accounting classification that is the basic level for line-item budgetary reporting and control. Objects include goods and services with similar characteristics, such as employee benefits or supplies.

OED. Office of Economic Development.

OGC. Office of General Counsel.

OPERATING INCOME. The excess of operating revenue over operating expenses, before interfund transfers, interest, and other adjustments not directly related to operations. The concept of operating income applies only to enterprise, internal service, and nonexpendable and pension trust funds.

ORDINANCE. A formal legislative enactment by the City Council that implements or amends local law. Any budgetary change that affects total appropriations, levies, use of reserved appropriations, personnel authorizations by fund, or duties and powers of appointed officials requires an ordinance.

PAID LOSS. Claims paid by the Self-Insurance funds.

PAO. Public Affairs Office. The office is sometimes referred to as PIO or Public Information Office.

PEMT. Public Emergency Medical Transportation program.

PEMT/MCO. Public Emergency Medical Transportation Managed Care Options program.

PENSIONS PAID. Annual payments made from the General Fund to retirees, in addition to their pension payments, which are established in the Annual Budget Ordinance.

PERMANENT FUND. Fund where the principal fund may not be used and only earnings on the fund are used for the benefit of the government or its citizens.

PFPF. Police and Fire Pension Fund.

POW. Plan of Work.

PRC. Property Record Cards.

PREMIUMS PAID IN CARRIERS. Insurance premiums paid by the Self-Insurance funds to commercial carriers for catastrophic excess coverages and minor specialized coverages.

PRINCIPAL. An account used to reflect the principal payments on debt obligations.

PROPRIETARY FUND. Fund used in governmental accounting to account for activities that involve business-like interactions, either within the government or outside of it.

PSDC. Public Safety Defined Contribution Pension Plan.

PSG. Public Service Grant.

QTI GRANT. Qualified target industry tax refund grant program.

RC. A standard personnel reclassification form used for any proposed transfer of authorized positions or part-time hours or for requesting establishment of additional positions or hours.

REDLINED. Positions listed on budget ordinance schedule B2 that once vacated are legally required to be eliminated and reduce the citywide cap.

RENTALS. An account used for the rental of land or buildings not owned by the City.

RESERVE FOR DEBT SERVICE. An account used to segregate a portion of available funds that are legally restricted to the payment of general long-term debt principal and interest maturing in future years.

RETAINED EARNINGS. An account that reflects accumulated net earnings (or losses) of a proprietary or similar trust fund. As in the case of fund balance, retained earnings may include certain reservations of fund equity. Retained earnings also differ from "net worth" primarily because contributed capital is accounted for separately.

REV GRANT. Recapture enhanced value grant.

REVENUE BONDS. Bonds whose principal and interest are payable from pledged revenue sources, and which are not legally backed by the full faith and credit of the City. Revenue bonds may be authorized by the City Council without voter approval.

REVENUE. An increase in net current assets from other than expenditure (or expense) refunds and residual equity transfers. For proprietary and similar trust funds, revenue also includes net increases in other assets and excludes capital contributions. Proceeds from long-term debt and operating transfers-in are classified as other financing sources.

SAFE. Safe Accessible Flexible Enrichment.

SAFE ACCESSIBLE FLEXIBLE ENRICHMENT. A program providing afterschool enrichment and recreation for older children.

SALARY EQUALIZATION. An activity level adjustment to salaries is sometimes required due to system restrictions. It is used most often when the projected salary for a position that is being added or deleted is incorrect.

SBITA. Subscription based information technology arrangements.

SINKING FUNDS. Unbudgeted accounts are used in certain enterprise funds for control purposes related to debt service payments.

SJRWMD. St. John's River Water Management District.

SMG. A private company who prior to FY 20 operates several facilities under long-term contracts or leases with the City and assume full responsibility for financial and operating management. The company was acquired by ASM Global.

SPECIAL ASSESSMENT. A compulsory levy made against certain properties to recover all or part of the cost of an improvement or service that primarily benefits those properties.

SPECIAL REVENUE FUND. A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for capital projects) that are legally restricted to expenditure for specified purposes.

SQG. Small Quantity Generators. A type of hazardous waste that generates more than 100 kilograms, but less than 1,000 kilograms of hazardous waste per month.

STD. Sexually transmitted disease.

SUBFUND. A budgetary and accounting entity that is a division of a fund. Although the fund level is where all pertinent accounts must be self-balancing, most subfunds of the City are also self-balancing.

SUBOBJECT. The most basic level of formal budgetary detail for both revenue and expenditures, such as pension contributions within the employee benefits object.

SUPERVISION ALLOCATED / SUPERVISION ALLOCATION. Allocation of charges to an activity or fund based upon direct costs that are incurred outside of that activity or fund. An example would be the salary and benefit costs of an employee who splits their time between two activities and/or funds.

TAX ANTICIPATION NOTES. Short-term debt issued in anticipation of the collection of ad valorem taxes that are receivable only from the ad valorem tax collections.

TAXES. Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. Taxes levied by the City of Jacksonville are approved by the City Council and are within limits determined by the state.

TAX INCREMENT DISTRICT. Financing district that segregates the ad valorem tax generated by the increase in property values in that district over a base year. These funds are appropriated solely for infrastructure improvements and redevelopment programs within that district. Also known as Tax Increment Finance District.

TAX INCREMENT FINANCE DISTRICT. Financing district that segregates the ad valorem tax generated by the increase in property values in that district over a base year. These funds are appropriated solely for infrastructure improvements and redevelopment programs within that district. Also known as Tax Increment District.

TD. Transfer directive used to transfer budgeted appropriations from one object account to another, within the authorized transfer power of the Mayor.

TEMPORARY HOURS. Part-time employees who are paid on an hourly basis. Authorization for use of such employee is based upon budgeted hours.

TID. Tax Increment Districts or Tax Increment Finance Districts.

TIF. Tax Increment Finance Districts or Tax Increment Districts.

TIP. Transportation Improvement Program.

TITLE V CONTRACT. Contract with the State to permit major sources that emit hazardous air pollutants above a threshold amount. Contract is also to used address inspections and ambient monitoring as they relate to major source polluters.

TPP. Tangible Personal Property

TRANSFERS TO FIXED ASSETS. A mechanism that removes capital outlay expenses from the operating budgets of proprietary and similar trust funds, while allowing line-item control over capital outlay accounts.

T.R.I.M. The **TR**uth **I**n **M**illage advertisement required by Florida State Statutes in Chapter 200. It is required to be placed in a newspaper of general paid circulation in the county published at least five days a week with general interest and readership in the community. The ad content is defined by the statutes to clearly state the exact millage that will be charged to property owners for each unit of the government for the coming year.

TRUST FUNDS. Funds used to account for assets held by the City in a trustee capacity for individuals, private organizations, other governments, or other funds.

UAAL. Unfunded Actuarial Accrued Liability.

UNITARY CAP. Accounts for all positions authorized within the budget irrespective of fund location or position classification.

UPS. Uninterruptible power supply or uninterruptible power source. Provides emergency power during the time between power disruption and switch over to alternate power source such as a generator.

UPWP. United Planning Work Program.

USD 1. Urban Services District 1 is that portion of the General Fund that accounts for services and obligations which pertain only to the pre-consolidated City of Jacksonville.

USD 2-5. Urban Services Districts established at the time of consolidation when the cities of Jacksonville Beach, Atlantic Beach, Neptune Beach, and the town of Baldwin elected to retain local autonomy for certain municipal purposes.

USER FEE. Fee charged for the use of certain municipal services.

USGS. United States Geological Survey.

USPS. United States Postage Service.

VACANCY POOL. Pool of unfunded full-time equivalent positions and/or part-time hours that can be moved to any area within the executive departments at the pleasure of the Mayor.

VPAC. Vested Property Affirmation Certificate.

WIC CERTIFICATIONS. The Special Supplemental Nutrition Program for Women, Infants, and Children provides federal grants to states for supplemental foods, health care referrals, and nutrition education for low-income pregnant, breastfeeding, and non-breastfeeding postpartum women, and to infants and children up to age five who are found to be at nutritional risk.

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