PROPOSED ANNUAL BUDGET

FISCAL YEAR 2026-2027



CITY OF JACKSONVILLE
DONNA DEEGAN, MAYOR

PDF and Hardcopy Page No.

Summary of Budget

Budget Highlights 9
Overarching Items 12
Summary of Budgets 14
Summary of Employee Caps by Fund 17

General Fund Operating Summary

General Fund Operating 19
Employee Cap by Department 20
Employee Cap Reconciliation by Branch 21
Schedule of Revenues 22
Various Revenue Detail 23
Schedule of Expenditures 24
Schedule of Non-Departmental Expenditures 25

Capital Project Funds

General Government Capital Improvement Program
FY 2027 Proposed Capital Improvement Program - All Funding Sources 31
10105 Mobility Fee System 35
10401 Streets & Highways 5-Year Road Program 36
10402 Local Option Half Cent Transportation 37
10403 Local Option Gas Tax 38
10404 5 Cent Local Option Gas Tax 39
10405 9 Cent Local Option Gas Tax 40
32102 General Capital Projects 41
32124 Authorized Capital Projects - FY23 and Forward 42

Solid Waste Capital Improvement Program
FY 2027 Proposed Capital Improvement Program - All Funding Sources 43
43105 Solid Waste General Capital Projects 44

Stormwater Capital Improvement Projects
FY 2027 Proposed Capital Improvement Program - All Funding Sources 45
44102 Stormwater Services – Capital Projects 46

City Venues Capital Improvement Program
FY 2027 Proposed Capital Improvement Program - All Funding Sources 47
47125 City Venues Capital Project Fund 48

Community Redevelopment Areas / Tax Increment Districts

10801 Downtown Northbank CRA Trust 51
10802 Downtown Southbank CRA Trust 54
10803 Jacksonville Beach Tax Increment District 56
10805 King Soutel Crossing CRA Trust 58
10806 Arlington CRA Trust 60

PDF and Hardcopy Page No.

Other Funds

00119	Emergency Reserve	63
10906	Jacksonville Upward Mobility Program	65
11001	Better Jacksonville Trust Fund BJP	67
11404	Beach Erosion - Local	69
11528	General Trust and Agency	71
11532	Art in Public Places Trust Fund	73
11559	Local Hospital Tax Fund	75
57101	Debt Management Fund	77

Departments by Fund

Advisory Boards & Commissions (CTQB and CSB)		
00111	Advisory Boards & Commissions (CTQB and CSB)	82
City Council		
00111	City Council	86
10301	Tourist Development Council	89
10304	Tourist Development Special Revenue	92
Downtown Investment Authority		
00111	Downtown Investment Authority	95
41102	Public Parking	98
Employee Services		
00111	Employee Services	102
56201	Group Health	105
Executive Office of the Mayor		
00111	Executive Office of the Mayor	109
Finance		
00111	Finance	112
00129	Multiyear Programs and Initiatives	115
11507	Driver Education Safety Trust Fund	118
56101	Self Insurance	120
56301	Insured Programs	123
65101	General Employees Pension Trust	126
65103	Correctional Officers Pension Trust	129
65110	GEDC Survivor and Disability Plan	131
65111	PSDC Survivor and Disability Plan	133
Fire and Rescue		
00111	Fire and Rescue - Center	136
11103	Homelessness Initiatives Special Revenue Fund	140
15104	Building Inspection	143
15111	Opioid Settlement Fund	148
Health Administrator		
00111	Health Administrator	152
Jacksonville Human Rights Commission		
00111	Jacksonville Human Rights Commission	155

PDF and Hardcopy Page No.

Departments by Fund (Continued)

Kids Hope Alliance

00131	Journey Forward	159
10901	Kids Hope Alliance Fund	161
10904	Kids Hope Alliance Trust Fund	164
10905	Youth Travel Trust - KHA	166

Medical Examiner

00111	Medical Examiner	169

Military Affairs and Veterans

00111	Military Affairs and Veterans	173
11518	Jacksonville Veterans Memorial Wall Trust	176

Neighborhoods

00111	Neighborhoods	179
00112	Mosquito Control State 1	182

Office of Administrative Services

00111	Office of Administrative Services	185
10201	Air Pollution Tag Fee	188
11501	Animal Care and Protective Services Programs	191
15106	Veterinary Services	194
15302	Hazardous Waste Program - SQG	196
42101	Motor Vehicle Inspection	199
43101	Solid Waste Disposal	202
43102	Contamination Assessment	206
43103	Landfill Closure	208
43301	Solid Waste Facilities Mitigation	211
43302	Solid Waste Class III Mitigation	213
43303	Solid Waste Facilities Mitigation Projects	215
44101	Stormwater Service	217
51101	Motor Pool	221
51102	Motor Pool - Vehicle Replacement	224
51103	Motor Pool - Direct Replacement	227
52101	Copy Center	229

Office of Economic Development

00111	Office of Economic Development	233
11312	Cecil Commerce Center	236

Office of Ethics

00111	Office of Ethics	240

Office of General Counsel

00111	Office of General Counsel - Center	244
55101	Office of General Counsel	246

PDF and Hardcopy Page No.

Departments by Fund (Continued)

Office of Sports and Entertainment		
00111	Office of Sports and Entertainment	250
00113	Special Events - General Fund	252
46101	Sports Complex CIP	255
47101	City Venues - City	257
47102	City Venues - ASM	259
47103	Capital Projects - City Venues Surcharge	261
47105	City Venues - Debt Service	263
47106	Stadium - City	265
47107	Stadium - Management	267
Office of the Inspector General		
00111	Office of the Inspector General	270
Office of the Sheriff		
00111	Corrections	274
00111	Executive Office of the Sheriff	277
00111	Investigations and Homeland Security	280
00111	Patrol and Enforcement	283
00111	Personnel and Professional Standards	286
00111	Police Services	289
10701	9-1-1 Emergency User Fee	292
Parks, Recreation & Community Services		
00111	Parks, Recreation & Community Services	296
11301	Huguenot Park	299
11302	Kathryn A. Hanna Park Improvement	302
11306	Florida Boater Improvement Program	305
11308	Cecil Field Commerce Center	307
15304	Tree Protection and Related Expenditures	310
45102	Equestrian Center - NFES Horse	313
Planning and Development		
00111	Planning and Development	316
10101	Concurrency Management System	319
Property Appraiser		
00191	Property Appraiser	323
Public Library		
00111	Public Library	327
15107	Library Conference Facility Trust	330
Public Works		
00111	Public Works	334
15104	Building Inspection	337
15304	Tree Protection and Related Expenditures	342
44101	Stormwater Service	345
54101	Public Building Allocations	349
Supervisor of Elections		
00111	Supervisor of Elections	353
Tax Collector		
00193	Tax Collector	360

PDF and Hardcopy Page No.

Departments by Fund (Continued)

Technology Solutions		
53101	Information Technologies	364
53102	Radio Communication	367
53104	Technology Equipment Refresh	370
53106	IT System Development Fund	372
Judicial		
00111	Clerk of the Court	376
00192	Clerk of the Court	378
00111	Courts	381
15202	Courts: Court Cost Courthouse Trust	384
15204	Courts: Duval County Teen Court Programs Trust	386
15213	Courts: Court Costs $65 Fee (FS: 939.185)	389
00111	Office of State's Attorney	392
00111	Public Defender's	394
15203	Recording Fees Technology	396

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Tables For Those Using Non-Electronic

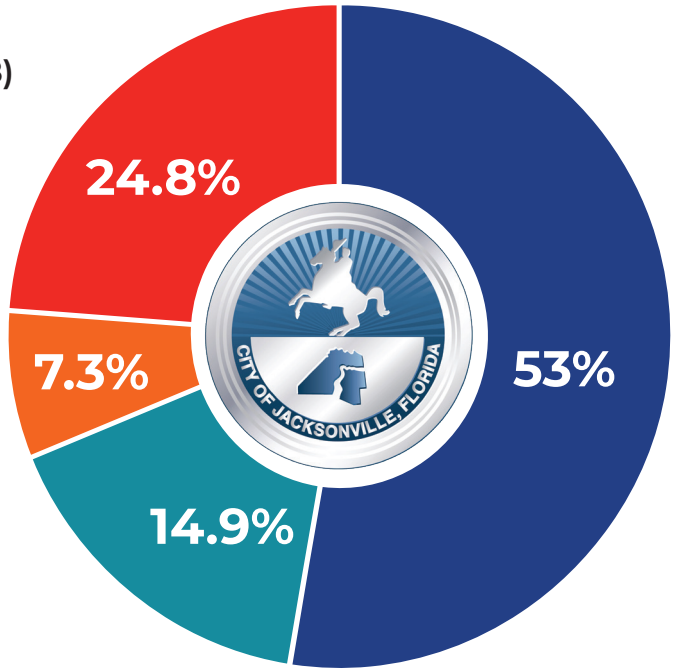
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Summary of Budget

FY26-27 BUDGET HIGHLIGHTS

AT-A-GLANCE

- **General Fund:** $2,026,502,015
- **Budget Growth:** 1.1% vs. the prior year (+$22,583,868)
- **Reserve Draw:** $0 for second year in a row
- **City Staff:** No increase in non-public safety employee count for second year in a row
- **FY26-27 Capital Improvement Plan:** $586,110,854
- **Total Capital Improvement Plan:** $1,227,913,805



Public Safety
$1,073,743,908

Direct City Services
$301,600,179

Other Expenses
$502,886,873

People Investments
$148,271,055

GENERAL FUND BUDGET

$2,026,502,015

The City of Jacksonville's fiscal foundation is strong. The proposed 2026-2027 budget is lean and balanced without drawing from reserves for the second year in a row. At the same time, it makes critical investments that deliver the greatest return, make daily life more affordable, improve our quality of life, and continue the city's forward momentum.

DIRECT CITY SERVICES

14.9% of general fund budget

These investments reflect departments that provide support for a variety of essential city functions which make Jacksonville a desirable place to live and raise a family.

Department	Allocation
Public Works	$69,391,535*
Parks, Recreation and Community Services	$58,747,814
Public Libraries	$45,745,274
Neighborhoods	$12,295,668
Planning and Development	$4,874,965
Economic Development	$3,322,529
Military Affairs and Veterans	$1,676,928
Sports and Entertainment	$1,102,012

**Includes a $27,667,387 budget for Mowing & Landscaping, a $1.94 million increase from last year*

PUBLIC SAFETY

$1,073,743,908

53% of general fund budget
83.1% of property tax revenue

Public safety is priority #1 and this budget reflects that purpose. Year-over-year increases are largely driven by historic raises and returned pension benefits that were negotiated in multi-year agreements with the police and fire unions.

Department	Allocation
JSO	$673,613,389
JFRD	$400,130,519

PEOPLE INVESTMENTS

$148,271,055

7.3% of general fund budget

These investments are designed to improve affordability for people across the city, protect our most vulnerable, set the next generation up for success, and support community-led solutions to address the root causes of crime.

Priority / Program	Allocation
UF Health Indigent Care	$56,000,000
Direct Health Services	$7,686,862
Housing	$6,300,000
Homelessness	$4,705,256
Kids Hope Alliance & Youth	$57,390,322
Jacksonville Journey Forward	$2,260,000
Cultural Council	$6,944,615
Public Service Grants	$6,984,000

OTHER EXPENSES

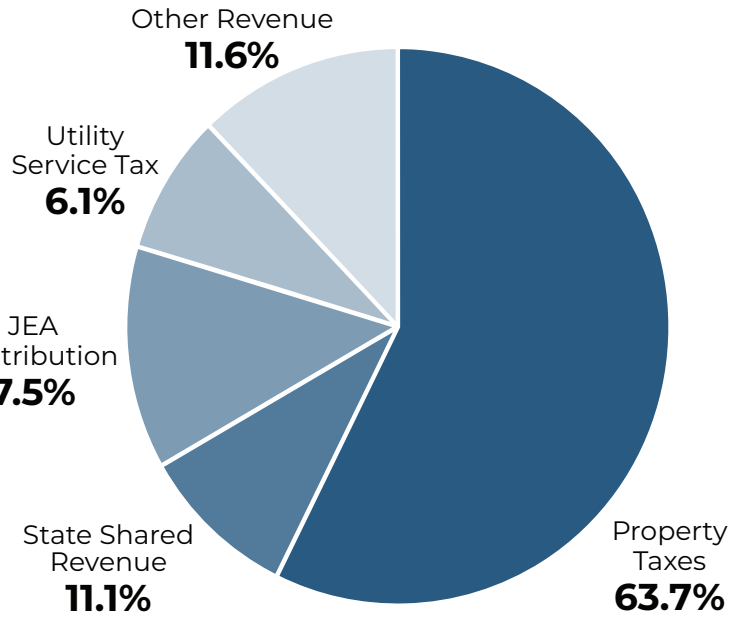
$502,886,873

24.8% of general fund budget

Expenses in this category include interlocal agreements with Baldwin and the Beach cities; unfunded pension obligations; and debt service.

GENERAL FUND REVENUE

Budget funding includes a 6% increase in property tax revenue driven by growth in values and new properties as Jacksonville's population continues to grow. State Sales Tax and the Communication Service Tax had notable decreases.



Property Taxes
$1,291,662,837

JEA Contribution
$151,481,319

All Other Revenue
$234,551,247

State Shared Revenue*
$225,952,033

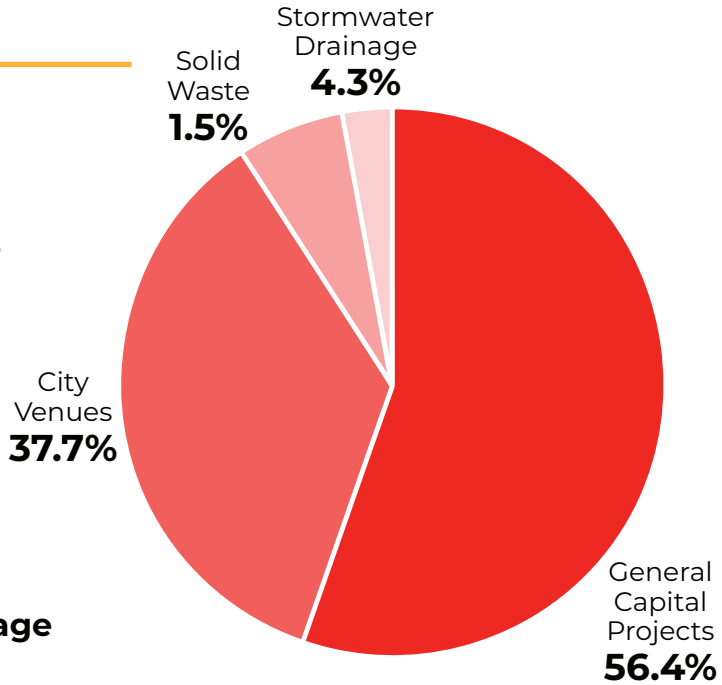
Utility Service Tax
$122,854,579

**Sales tax, gas tax, and state license revenue*

CAPITAL IMPROVEMENT PLAN

FY26-27 Capital Improvement Plan: $586,110,854
5-Year Capital Improvement Plan: $1,227,913,805

The Capital Improvement Plan is ambitious and transformational with significantly increased budgets for road resurfacing and septic tank phaseout, as well as robust investments in major parks and city venues.



General Capital Projects
$330,821,073

Solid Waste
$8,850,000

City Venues
$221,100,000

Stormwater & Drainage Projects
$25,339,781

FEATURED FY26-27 CAPITAL INVESTMENTS

Key Infrastructure Projects

Project	Allocation
Roadway Resurfacing	$35,947,180 *$13.2 million increase*
Septic Tank Phaseout	$25,000,000 *$16 million increase*
Bridge Repairs	$13,750,000
Bulkheads	$11,775,000
Sidewalk Repair	$6,179,616
New Sidewalks	$5,750,000



Parks & Recreation

Project	Allocation
Museum of Science and History	$27,000,000
Riverfront Plaza	$25,000,000
Lonnie Miller Park	$10,000,000
Emerald Trail *Hogan's Creek to Riverwalk*	$8,000,000
James Weldon Johnson Park	$5,750,000
Shipyards West Park	$5,000,000



Additional Key Projects

Project	Allocation
UF Health Capital Improvements	$24,000,000
JSO Warehouse Consolidation	$10,000,000
JSO Mounted Unit Facility	$8,000,000



Overarching Items

Revenue

Property Tax Revenue

In FY 26, 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 total revenue loss in FY 27, the first year since the City Council reduced the City's millage rate, totals $14,291,395.

Investment Pool / Interest Earnings Rate Assumptions

FY 27	3.50%
FY 26	3.02%

Expenditures

Personnel Costs

- Salaries and Pension Costs

  FY 27 budget includes costs associated with the current collective bargaining contracts

  Wage increase percentage by union

  5.0% International Association of Firefighters Local 122
  5.0% Fraternal Order of Police
  7.0% Fraternal Order of Police - Corrections
  3.0% All Other Unions

- Employer Provided Benefits

  Non Public Safety - Group Health

  The Administration deems employee health premiums to be a significant component of an employee's compensation package. Given the historical pattern of annual salary increases granted, the Administration has adjusted employer group health premiums to properly reflect the City's payment of group health premiums for non-public safety employees within the funds and departments where the employees reside, which will maintain non-public safety employee group health premiums consistent with prior year. The City will be increasing non-public safety employee group health premiums in future years. There is a miscellaneous nondepartmental expenditure representing a subsidy for retiree group health premiums for FY 27 totaling $1.8 million. The City will also be communicating with the retirees participating in the City's group health plan to notify them of future group health increases so they can make appropriate personal arrangements for their group health coverage.

  Public Safety - Union Health

Description	FY 27	FY 26	Change
FOP/IAFF Heath Trust	34,128,526	29,715,144	4,413,382

  Cost per employee increased from $605 to $665

- Pension Costs - Defined Benefit Pension Plans

14,774,194

Description	FY 27	FY 26	Change
General Employees	56,095,923	51,598,389	4,497,534
Corrections	28,508,367	26,862,343	1,646,024
Police and Fire	209,381,806	201,398,829	7,982,977
Jax Beach	1,091,264	443,605	647,659

Extraordinary Lapse

The City Council extraordinary lapse (unidentified expense budget reduction) which were placed in some General Fund Operating department budgets in FY 26 have been removed.

Internal Service Allocations

Auto / General Liability

60% Confidence Level **Discounted**
Net Increase / (Decrease) from Prior Fiscal Year

City		$2,032,753	
Independent Authorities		$104,835	
Total Auto & GL Increase / (Decrease)			$2,137,588

Workers Comp

60% Confidence Level **Discounted**
Net Increase / (Decrease) from Prior Fiscal Year

City			
Works Comp		$1,367,918	
Heart Hypertension			
Fire and Rescue	($252,739)		
Sheriff's Office	($2,006,735)		
		($2,259,474)	
			($891,556)
Independent Authorities			$214,731
Total Workers Comp Increase / (Decrease)			($676,825)

Total Increase / (Decrease):	$1,460,763

City of Jacksonville, Florida
Summary of Budgets

		FY 2025 - 2026 Adopted	FY 2026 - 2027 Proposed	Approved	Change
General Fund					
00111	General Fund Operating	2,003,918,147	2,026,502,015		22,583,868
00112	Mosquito Control State 1	47,503	65,003		17,500
00113	Special Events - General Fund	11,307,824	7,868,336		(3,439,488)
00116	Downtown Economic Development Fund	0	0		0
00119	Emergency Reserve	136,341,703	140,338,671		3,996,968
00129	Multiyear Programs and Initiatives	18,000,000	4,000,400		(13,999,600)
00131	Journey Forward	2,000,000	2,260,000		260,000
00191	Property Appraiser	13,906,407	15,024,789		1,118,382
00192	Clerk Of The Court	5,239,708	6,184,345		944,637
00193	Tax Collector	26,482,391	29,138,558		2,656,167
	Total General Fund	**2,217,243,683**	**2,231,382,117**		**14,138,434**
Permanent Funds					
05102	Art In Public Places Permanent Fund	37,535	0		(37,535)
	Total Permanent Funds	**37,535**	**0**		**(37,535)**
Special Revenue Funds					
10101	Concurrency Management System	977,321	1,237,525		260,204
10103	Fair Share Sector Areas Transportation Improvem	460,000	0		(460,000)
10105	Mobility Fee System	18,298,950	23,885,169		5,586,219
10201	Air Pollution Tag Fee	753,333	735,677		(17,656)
10301	Tourist Development Council	12,246,050	13,049,744		803,694
10304	Tourist Development Special Revenue	1,410,002	950,002		(460,000)
10401	Streets & Highways 5-Year Road Program	9,479,224	9,293,116		(186,108)
10402	Local Option Half Cent Transportation	137,328,562	123,593,475		(13,735,087)
10403	Local Option Gas Tax-Fund	34,565,924	36,499,309		1,933,385
10404	5 Cent Local Option Gas Tax	28,154,553	30,830,927		2,676,374
10405	9 Cent Local Option Gas Tax	6,163,691	6,937,887		774,196
10701	911 Emergency User Fee	9,018,972	7,277,328		(1,741,644)
10801	Downtown Northbank CRA Trust	40,708,349	19,177,325		(21,531,024)
10802	Downtown Southbank CRA Trust	7,686,649	8,197,071		510,422
10803	Jacksonville Beach Tax Increment - Non-CAFR	11,827,224	12,341,860		514,636
10805	King Soutel Crossing CRA Trust Fund	5,066,942	5,828,012		761,070
10806	Arlington CRA Trust	3,209,831	3,395,333		185,502
10901	Kids Hope Alliance Fund	57,105,080	57,783,113		678,033
10904	Kids Hope Alliance Trust Fund	200,000	200,000		0
10905	Youth Travel Trust - KHA	50,000	50,000		0
10906	Jacksonville Upward Mobility Program	461,000	328,275		(132,725)
11001	Better Jacksonville Trust Fund BJP	186,725,074	83,443,963		(103,281,111)
11103	Homelessness Initiatives Special Revenue Fund	4,374,401	4,097,895		(276,506)
11301	Huguenot Park	1,218,235	1,320,530		102,295
11302	Kathryn A Hanna Park Improvement	2,953,449	2,911,068		(42,381)
11306	Florida Boater Improvement Program	110,000	110,000		0
11308	Cecil Field Commerce Center	1,693,360	1,887,931		194,571
11312	Cecil Commerce Center	5,148,530	10,148,048		4,999,518
11404	Beach Erosion - Local	500,000	500,000		0
11501	Animal Care & Protective Services Programs	1,118,367	1,133,466		15,099
11507	Driver Education Safety Trust Fund	296,286	305,125		8,839
11518	Jacksonville Veterans Memorial Trust	64,568	66,505		1,937
11528	General Trust & Agency	800,000	800,000		0
11532	Art In Public Places Trust Fund	364,809	378,000		13,191
11559	Local Hospital Tax Fund	0	10,000,000		10,000,000

City of Jacksonville, Florida
Summary of Budgets

		FY 2025 - 2026	FY 2026 - 2027		
		Adopted	Proposed	Approved	Change
15104	Building Inspection	27,517,642	29,833,919		2,316,277
15106	Veterinary Services	173,954	165,242		(8,712)
15107	Library Conference Facility Trust	356,409	402,684		46,275
15111	Opioid Settlement Fund	5,994,181	6,105,973		111,792
15202	Court Cost Courthouse Trust Fund	3,232,261	2,665,778		(566,483)
15203	Recording Fees Technology	2,087,403	2,452,169		364,766
15204	Duval County Teen Court Programs Trust	534,121	564,207		30,086
15213	Court Costs $65 Fee FS: 939 185	1,517,212	1,264,241		(252,971)
15302	Hazardous Waste Program - SQG	485,094	509,539		24,445
15304	Tree Protection & Related Expenditures	801,037	1,214,058		413,021
	Total Special Revenue Funds	**633,238,050**	**523,871,489**		**(109,366,561)**
Capital Project Funds					
32102	General Capital Projects	916,446	348,648		(567,798)
32104	2009 Authorized Capital Projects	(30,583)	0		30,583
32105	2010 Authorized Capital Projects	(41,436)	0		41,436
32111	Authorized Capital Projects	(1,011,381)	0		1,011,381
32124	Authorized Capital Projects - FY23 and Forward	349,528,400	287,339,726		(62,188,674)
	Total Capital Project Funds	**349,361,446**	**287,688,374**		**(61,673,072)**
Enterprise Funds					
41102	Public Parking	4,949,602	5,306,567		356,965
42101	Motor Vehicle Inspection	426,040	449,188		23,148
43101	Solid Waste Disposal	195,432,783	187,418,781		(8,014,002)
43102	Contamination Assessment	462,818	594,928		132,110
43103	Landfill Closure	3,297,598	4,184,464		886,866
43105	Solid Waste General Capital Projects	43,300,000	8,850,000		(34,450,000)
43301	Solid Waste Facilities Mitigation	280,745	268,988		(11,757)
43302	Solid Waste Class III Mitigation	533,716	510,076		(23,640)
43303	SW Facilities Mitigation Projects	244,198	290,714		46,516
44101	Stormwater Service	35,488,369	36,852,660		1,364,291
44102	Stormwater Services - Capital Projects	11,431,799	11,239,781		(192,018)
45102	Equestrian Center-NFES Horse	667,260	662,024		(5,236)
46101	Sports Complex CIP	10,098,650	9,821,975		(276,675)
47101	City Venues-City	41,335,738	11,170,702		(30,165,036)
47102	City Venues-ASM	57,491,951	32,076,768		(25,415,183)
47103	Capital Projects-City Venues Surcharge	4,502,200	3,779,292		(722,908)
47105	City Venues-Debt Service	60,734,736	34,180,201		(26,554,535)
47106	Stadium - City	0	22,343,348		22,343,348
47107	Stadium - Management	0	18,281,577		18,281,577
47125	City Venues Capital Project Fund	239,098,000	221,100,000		(17,998,000)
	Total Enterprise Funds	**709,776,203**	**609,382,034**		**(100,394,169)**
Internal Service Funds					
51101	Motor Pool	38,711,061	44,342,968		5,631,907
51102	Motor Pool - Vehicle Replacement	33,763,458	43,164,427		9,400,969
51103	Motor Pool - Direct Replacement	439,018	268,003		(171,015)
52101	Copy Center	2,628,296	2,767,095		138,799
53101	Information Technologies	38,909,984	40,657,092		1,747,108
53102	Radio Communication	5,746,635	6,506,884		760,249
53104	Technology Equipment Refresh	3,061,236	2,670,111		(391,125)
53106	IT System Development Fund	6,791,200	15,840,086		9,048,886
54101	Public Building Allocations	56,394,789	58,119,698		1,724,909

City of Jacksonville, Florida
Summary of Budgets

		FY 2025 - 2026	FY 2026 - 2027		
		Adopted	Proposed	Approved	Change
55101	Office Of General Counsel-Fund	14,633,867	15,345,823		711,956
56101	Self Insurance	57,760,069	59,168,338		1,408,269
56201	Group Health	105,390,266	117,934,825		12,544,559
56301	Insured Programs	18,849,691	18,029,094		(820,597)
57101	Debt Management Fund	677,352,789	562,479,411		(114,873,378)
	Total Internal Service Funds	**1,060,432,359**	**987,293,855**		**(73,138,504)**
Pension Trust Funds					
65101	General Employees Pension Trust	21,722,749	24,363,110		2,640,361
65103	Correctional Officers Pension Trust	3,348,714	3,889,581		540,867
65110	GEDC Survivor & Disability Plan	228,366	224,385		(3,981)
65111	PSDC Survivor & Disability Plan	109,247	109,098		(149)
	Total Pension Trust Funds	**25,409,076**	**28,586,174**		**3,177,098**
	Total For All Funds	**4,995,498,352**	**4,668,204,043**		**(327,294,309)**

City of Jacksonville, Florida
Summary of Employee Cap by Fund

		FY 2025 - 2026 Adopted	FY 2026 - 2027 Proposed	Approved	Change
General Fund					
00111	General Fund Operating	6,828	6,896		68
00113	Special Events - General Fund	13	13		0
00129	Multiyear Programs and Initiatives	0	3		3
00191	Property Appraiser	113	113		0
00192	Clerk Of The Court	36	36		0
00193	Tax Collector	254	254		0
	Total General Fund	**7,244**	**7,315**		**71**
Special Revenue Funds					
10101	Concurrency Management System	7	7		0
10201	Air Pollution Tag Fee	6	6		0
10301	Tourist Development Council	2	2		0
10701	911 Emergency User Fee	5	5		0
10806	Arlington CRA Trust	1	1		0
10901	Kids Hope Alliance Fund	42	42		0
11103	Homelessness Initiatives Special Revenue Fu	7	7		0
11301	Huguenot Park	10	10		0
11302	Kathryn A Hanna Park Improvement	17	17		0
11308	Cecil Field Commerce Center	6	6		0
11501	Animal Care & Protective Services Programs	1	1		0
15104	Building Inspection	195	195		0
15107	Library Conference Facility Trust	3	3		0
15111	Opioid Settlement Fund	2	2		0
15204	Duval County Teen Court Programs Trust	5	5		0
15213	Court Costs $65 Fee FS: 939 185	9	9		0
15302	Hazardous Waste Program - SQG	5	5		0
15304	Tree Protection & Related Expenditures	4	6		2
	Total Special Revenue Funds	**327**	**329**		**2**
Enterprise Funds					
41102	Public Parking	36	36		0
42101	Motor Vehicle Inspection	4	4		0
43101	Solid Waste Disposal	115	115		0
44101	Stormwater Service	56	56		0
	Total Enterprise Funds	**211**	**211**		**0**
Internal Service Funds					
51101	Motor Pool	90	89		(1)
51102	Motor Pool - Vehicle Replacement	3	3		0
52101	Copy Center	5	5		0
53101	Information Technologies	122	122		0
53102	Radio Communication	11	11		0
54101	Public Building Allocations	61	61		0
55101	Office Of General Counsel-Fund	77	77		0
56101	Self Insurance	26	25		(1)
56201	Group Health	9	9		0
56301	Insured Programs	8	8		0
	Total Internal Service Funds	**412**	**410**		**(2)**
Pension Trust Funds					
65101	General Employees Pension Trust	5	5		0
	Total Pension Trust Funds	**5**	**5**		**0**
	Total Employee Cap For All Funds	**8,199**	**8,270**		**71**

General Fund Operating Summary

General Fund Operating Fund - 00111

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Ad Valorem Taxes	1,116,562,700	1,177,681,641	1,248,182,739	6.0%	70,501,098
Utility Service Tax	113,086,518	112,158,879	122,854,579	9.5%	10,695,700
Communication Service Tax	32,353,715	33,431,594	31,679,081	(5.2%)	(1,752,513)
Other Taxes	8,213,097	8,000,712	8,509,592	6.4%	508,880
Permits and Fees	422,925	1,076,149	572,489	(46.8%)	(503,660)
Franchise Fees	49,956,218	47,946,071	53,222,633	11.0%	5,276,562
Intergovernmental Revenue	429,976	626,470	613,992	(2.0%)	(12,478)
State Shared Revenue	232,522,358	237,361,773	225,952,033	(4.8%)	(11,409,740)
Charges for Services	26,216,959	26,837,028	26,981,482	0.5%	144,454
Revenue From City Agencies	8,305,010	11,952,926	9,532,209	(20.3%)	(2,420,717)
Net Transport Revenue	32,432,062	39,614,619	40,142,173	1.3%	527,554
Fines and Forfeits	1,302,363	1,305,527	1,225,791	(6.1%)	(79,736)
Miscellaneous Revenue	18,925,668	18,974,083	19,197,201	1.2%	223,118
Investment Pool / Interest Earnings	25,235,128	21,093,597	24,724,017	17.2%	3,630,420
Transfers From Other Funds	23,402,249	58,675,538	16,135,037	(72.5%)	(42,540,501)
General Fund Loan	53,400,426	57,233,519	45,495,648	(20.5%)	(11,737,871)
Contribution From Local Units	150,516,420	149,948,021	151,481,319	1.0%	1,533,298
TOTAL REVENUE	**1,893,283,792**	**2,003,918,147**	**2,026,502,015**	**1.1%**	**22,583,868**
EXPENDITURES					
Salaries	670,301,998	731,654,040	764,455,102	4.5%	32,801,062
Calculated Vacancy Rate Contra Expense	0	(12,649,235)	(14,536,952)	14.9%	(1,887,717)
Pension Costs	236,982,012	270,650,216	284,535,410	5.1%	13,885,194
Pension Costs - PSDC / FRS	33,463,041	41,253,693	48,054,789	16.5%	6,801,096
Employer Provided Benefits	105,153,809	94,609,591	109,511,053	15.8%	14,901,462
Internal Service Charges	133,224,763	135,312,482	152,064,787	12.4%	16,752,305
Inter-Departmental Billing	360,146	331,445	391,111	18.0%	59,666
Insurance Costs and Premiums	(10,825)	23,605	22,235	(5.8%)	(1,370)
Insurance Costs and Premiums - Allocations	14,421,534	13,630,166	15,555,606	14.1%	1,925,440
Professional and Contractual Services	81,920,572	88,584,917	93,434,030	5.5%	4,849,113
Other Operating Expenses	114,017,257	105,653,315	120,097,635	13.7%	14,444,320
Library Materials	4,944,608	4,894,248	4,894,248	0.0%	0
Capital Outlay	6,832,225	9,593,016	16,896,112	76.1%	7,303,096
Debt Service	37,608,180	35,468,471	32,647,030	(8.0%)	(2,821,441)
Payment to Fiscal Agents	9,230,112	6,245,612	4,646,558	(25.6%)	(1,599,054)
Debt Management Fund Repayments	71,174,212	89,208,490	89,034,186	(0.2%)	(174,304)
Grants, Aids & Contributions	94,284,759	106,630,197	86,454,535	(18.9%)	(20,175,662)
Economic Incentives	7,666,842	6,023,900	12,356,439	105.1%	6,332,539
Supervision Allocation	(2,138,115)	(2,289,909)	(2,691,505)	17.5%	(401,596)
Indirect Cost	1,400,304	1,542,603	1,594,929	3.4%	52,326
Contingencies	0	38,659,706	6,714,587	(82.6%)	(31,945,119)
Transfers to Other Funds	188,266,773	192,760,435	164,267,468	(14.8%)	(28,492,967)
General Fund - Loan / Loan Repayment	57,233,518	51,995,648	36,102,622	(30.6%)	(15,893,026)
Extraordinary Lapse	0	(5,868,505)	0	(100.0%)	5,868,505
TOTAL EXPENDITURES	**1,866,337,725**	**2,003,918,147**	**2,026,502,015**	**1.1%**	**22,583,868**

AUTHORIZED POSITION CAP

	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	6,828	6,896	68
Part Time Hours	1,381,217	1,582,475	201,258

GENERAL FUND OPERATING
FUND -- 00111
EMPLOYEE CAP BY DEPARTMENT

	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year
Advisory Boards And Commissions (CTQB & CSB)	5	5	0
City Council	65	65	0
Corrections	804	813	9
Courts	10	10	0
Downtown Investment Authority	12	12	0
Employee Services	42	42	0
Executive Office of the Mayor	23	23	0
Executive Office of the Sheriff	25	24	(1)
Finance	80	80	0
Fire and Rescue-Center	1,925	1,947	22
Investigations & Homeland Security	537	509	(28)
Jacksonville Human Rights Commission	9	9	0
Medical Examiner	38	38	0
Military Affairs and Veterans	14	14	0
Neighborhoods	101	101	0
Office of Administrative Services	162	160	(2)
Office of Economic Development	19	19	0
Office of Ethics	3	3	0
Office of General Counsel-Center	1	1	0
Office of Sports and Entertainment	6	6	0
Office of the Inspector General	12	12	0
Parks, Recreation & Community Services	253	252	(1)
Patrol & Enforcement	1,401	1,404	3
Personnel & Professional Standards	250	263	13
Planning and Development	37	36	(1)
Police Services	366	422	56
Public Library	307	305	(2)
Public Works	287	287	0
Supervisor of Elections	34	34	0
GENERAL FUND OPERATING	**6,828**	**6,896**	**68**

General Fund Cap Reconciliation
By Branch

	6,828	6,896	68	
	FY26 Adopted	FY27 Proposed	Change	
City Council	65	65	0	
Courts	10	10	0	
Downtown Investment Authority	12	12	0	
Mayor - Executive Departments	3,309	3,325	16	(a)
Office of Ethics	3	3	0	
Office of the Inspector General	12	12	0	
Office of the Sheriff	3,383	3,435	52	(b)
Supervisor of Elections	34	34	0	

(a) Changes made as part of the budget process:

Eliminated vacant positions	(5)
Added positions for fire station 78	22
Changes made during FY 26	
Eliminated vacant position	(1)

(b) Changes made as part of the budget process:

Added JSO Crime Scene Technicians	20
Add positions for expiring COPS grant positions	32

GENERAL FUND OPERATING
FUND -- 00111
SCHEDULE OF REVENUES

	FY 2024 - 2025 ACTUALS	FY 2025 - 2026 ADOPTED	FY 2026 - 2027 PROPOSED	FY 2026 - 2027 APPROVED
NON-DEPARTMENTAL REVENUES				
Ad Valorem Taxes	1,155,390,531	1,218,836,099	1,291,662,837	
Distribution to Tax Increment Districts	(38,827,831)	(41,154,458)	(43,480,098)	
Net Ad Valorem Taxes	**1,116,562,700**	**1,177,681,641**	**1,248,182,739**	
Communication Services Tax	32,353,715	33,431,594	31,679,081	
Contributions From Component Units	0	40,000,000	0	
Contributions From Other Local Units	139,231,451	138,798,741	140,186,728	
Disposition Of Fixed Assets	872,016	100,000	150,000	
Federal Payments	28,390	27,500	27,500	
Franchise Fees	49,956,218	47,946,071	53,222,633	
Interest and Other Earnings	25,203,028	21,093,597	24,724,017	
Judgement And Fines	770,616	758,546	716,594	
Local Business Taxes	6,919,497	6,709,608	7,265,407	
Local Option, Use & Fuel Taxes	1,293,600	1,291,104	1,244,185	
Non-Operating Sources	58,858,877	0	0	
Other Charges For Services	11,027,822	12,035,670	12,001,044	
Other Miscellaneous Revenue	2,813,052	2,695,267	2,335,068	
Rents And Royalties	400,258	0	0	
State Shared Revenues	232,522,358	237,361,773	225,952,033	
Transfer In	76,802,675	75,909,057	61,630,685	
Utility Service Taxes	113,086,518	112,158,879	122,854,579	
TOTAL NON-DEPARTMENTAL REVENUES	**1,868,702,791**	**1,907,999,048**	**1,932,172,293**	
DEPARTMENTAL REVENUES				
Advisory Boards And Commissions (CTQB & CSB)	251,449	126,500	256,750	
City Council	624,638	442,360	389,528	
Corrections	738,697	711,849	587,194	
Downtown Investment Authority	3,025	6,000	6,000	
Employee Services	33	450	350	
Finance	160,259	72,101	87,552	
Fire and Rescue-Center	50,176,648	57,939,736	59,043,245	
Investigations & Homeland Security	1,284,605	1,536,365	1,362,848	
Jacksonville Human Rights Commission	0	20,000	22,215	
Medical Examiner	1,891,827	2,088,092	1,911,000	
Neighborhoods	519,775	341,224	350,724	
Office of Administrative Services	1,368,281	1,564,433	1,720,542	
Office of Economic Development	87,588	66,096	0	
Office of Ethics	28,104	55,105	40,235	
Office of the Inspector General	153,830	153,523	153,523	
Parks, Recreation & Community Services	1,014,528	811,250	894,150	
Patrol & Enforcement	11,845,090	15,204,228	13,091,739	
Personnel & Professional Standards	599,103	568,606	525,166	
Planning and Development	957,352	1,175,000	1,055,000	
Police Services	3,488,662	3,734,623	3,808,344	
Public Library	2,381,446	290,056	313,984	
Public Works	7,898,822	8,404,245	8,498,381	
Supervisor of Elections	68,846	607,257	211,252	
TOTAL DEPARTMENTAL REVENUES	**85,542,608**	**95,919,099**	**94,329,722**	
TOTAL GENERAL FUND OPERATING REVENUES	**1,954,245,399**	**2,003,918,147**	**2,026,502,015**	

GENERAL FUND OPERATING
FUND -- 00111
VARIOUS REVENUE DETAIL

		FY 2024 - 2025 ACTUALS	FY 2025 - 2026 ADOPTED	FY 2026 - 2027 PROPOSED	FY 2026 - 2027 APPROVED
Contributions From Other Local Units					
Contribution To-FR JEA,Water&Sewer		39,715,679	30,535,723	30,841,080	
Contributions From Local-Component Units		99,515,772	108,263,018	109,345,648	
Contributions From Other Local Units		**139,231,451**	**138,798,741**	**140,186,728**	
State Shared Revenues					
1-17 Cigarette Tax FS 21002		254,085	286,375	238,954	
Alcoholic Beverage Licenses FS 561342		909,716	918,666	956,196	
Constitutional Fuel Tax FS 206411a		4,833,838	4,739,612	4,646,558	
County Fuel Tax FS 206411b		4,205,225	4,123,907	4,117,370	
County Fuel Tax Refund FS 206414		14,896	10,000	5,000	
Insurance Agent Licenses FS 624501		283,945	278,164	332,528	
Local Government Half Cent Sales Tax FS 21861		126,422,760	128,576,845	119,900,324	
Mobile Home Licenses FS 32008		290,257	285,946	281,877	
Municipal Fuel Tax FS 206411c		8,917,676	9,332,640	8,912,224	
Municipal Fuel Tax Refund FS 206414		629,436	412,000	300,000	
Revenue Shared - County FS 212206d4		37,796,111	38,750,112	37,545,091	
Revenue Shared - Municipal Sales Tax FS 212206d5		41,359,499	42,971,870	41,937,268	
Revenue Shared - Population FS 218232		6,557,285	6,627,785	6,730,146	
Special Fuel and Motor Fuel Use Tax		47,629	47,851	48,497	
State Shared Revenues		**232,522,358**	**237,361,773**	**225,952,033**	
Transfer In					
10801	Downtown Northbank CRA Trust	2,500	2,500	2,500	
10802	Downtown Southbank CRA Trust	2,500	2,500	2,500	
10805	King Soutel Crossing CRA Trust Fund	2,500	2,500	2,500	
10806	Arlington CRA Trust	2,500	2,500	2,500	
11101	Community Development	128,404	136,917	136,917	
11559	Local Hospital Tax Fund	0	0	10,000,000	
32124	Authorized Capital Projects - FY23 and Forward	25,750	10,000,000	0	
43101	Solid Waste Disposal	55,829,926	59,066,569	45,495,648	
51102	Motor Pool - Vehicle Replacement	0	4,500,000	5,500,000	
54101	Public Building Allocations	2,147,709	2,195,571	488,120	
Transfer In		**58,141,789**	**75,909,057**	**61,630,685**	

GENERAL FUND OPERATING
FUND -- 00111
SCHEDULE OF EXPENDITURES

	FY 2024 - 2025 ACTUALS	FY 2025 - 2026 ADOPTED	FY 2026 - 2027 PROPOSED	FY 2026 - 2027 APPROVED
DEPARTMENTAL EXPENSES				
Advisory Boards And Commissions (CTQB & CSB)	592,058	519,822	574,242	
City Council	13,237,998	12,614,754	13,942,767	
Clerk of the Court-Center	1,546,579	1,526,257	1,534,165	
Corrections	174,116,429	173,237,318	185,359,658	
Courts	6,365,994	5,128,176	6,892,260	
Downtown Investment Authority	1,130,525	746,336	735,960	
Employee Services	7,935,337	7,308,731	7,488,107	
Executive Office of the Mayor	5,495,524	4,864,399	5,551,230	
Executive Office of the Sheriff	8,152,042	7,745,699	7,701,756	
Finance	20,065,384	17,191,785	18,306,815	
Fire and Rescue	412,157,720	387,455,625	400,130,519	
Health Administrator	1,901,227	1,895,068	2,062,241	
Investigations & Homeland Security	117,584,142	102,498,069	100,958,072	
Jacksonville Human Rights Commission	1,041,318	1,040,332	1,139,633	
Medical Examiner	7,099,014	7,098,044	7,908,992	
Military Affairs and Veterans	1,653,726	1,433,663	1,676,928	
Neighborhoods	14,355,084	12,243,629	12,295,668	
Office of Administrative Services	16,425,859	16,009,491	18,215,877	
Office of Economic Development	3,360,189	3,078,542	3,322,529	
Office of Ethics	783,022	644,469	700,240	
Office of General Counsel-Center	111,081	149,978	156,330	
Office of Sports and Entertainment	1,196,363	1,122,150	1,102,012	
Office of State's Attorney	3,215,830	2,841,154	3,557,478	
Office of the Inspector General	1,564,905	1,541,130	1,654,105	
Parks, Recreation & Community Services	53,551,172	57,211,570	58,747,814	
Patrol & Enforcement	260,152,483	249,267,334	252,683,571	
Personnel & Professional Standards	40,791,232	42,659,076	44,246,614	
Planning and Development	4,090,120	4,599,011	4,874,965	
Police Services	61,521,741	62,564,502	82,663,718	
Public Defender's	2,563,577	1,509,142	1,022,989	
Public Library	43,403,987	41,534,423	45,745,274	
Public Works	66,607,125	63,475,277	69,391,535	
Supervisor of Elections	7,075,433	9,429,334	14,705,558	
TOTAL DEPARTMENTAL EXPENSES	**1,360,844,220**	**1,302,184,290**	**1,377,049,622**	
NON-DEPARTMENTAL EXPENSES				
Inter-local Agreements	2,836,647	2,877,791	3,009,643	
Miscellaneous Appropriations	2,589,356	161,702,407	179,924,895	
Miscellaneous Expenditures	205,985,495	214,721,938	212,721,650	
Reserves	0	24,751,533	(6,482,838)	
Subfund Level Activity	298,895,440	297,680,188	260,279,043	
TOTAL NON-DEPARTMENTAL EXPENSES	**510,306,938**	**701,733,857**	**649,452,393**	
TOTAL GENERAL FUND OPERATING EXPENDITURES	**1,871,151,158**	**2,003,918,147**	**2,026,502,015**	

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

	FY 2024 - 2025 ACTUALS	FY 2025 - 2026 ADOPTED	FY 2026 - 2027 PROPOSED	FY 2026 - 2027 APPROVED
Inter-local Agreements				
Atlantic Bch Lifeguard-Bch Capital Outlay	9,000	9,000	9,000	
Atlantic Bch Lifeguard-Bch Cleanup	281,961	290,420	299,133	
Atlantic Bch-Neptune Bch Fire Service	353,484	364,089	375,012	
Beaches - Disposal Charges	1,005,756	986,382	1,022,003	
Beaches - Other Public Safety	0	(38,600)	0	
Jacksonville Beach Interlocal Agreement	902,946	930,034	957,935	
Neptune Beach Interlocal Agreement F5290	283,500	336,466	346,560	
Total Inter-local Agreements	**2,836,647**	**2,877,791**	**3,009,643**	
Miscellaneous Appropriations				
415 Limit Pension Cost	0	36,000	1	
Advisory Boards and Commissions - UAAL	0	51,359	54,766	
Business Improvement District	804,877	804,877	823,834	
City Council - UAAL	0	963,880	1,051,992	
Citywide Other Economic Environment	0	(21,411)	0	
Courts - UAAL	0	80,937	114,016	
Downtown Investment Authority - UAAL	0	217,929	221,002	
Employee Services - UAAL	0	496,230	526,969	
Executive Office of the Mayor - UAAL	0	525,715	538,602	
Finance - UAAL	0	1,224,607	1,248,359	
Fire and Rescue - UAAL	0	61,822,965	69,248,969	
Jacksonville Human Rights Commission - UAAL	0	132,396	137,848	
Medical Examiner - UAAL	0	658,619	708,878	
Military Affairs and Veterans - UAAL	0	195,698	210,741	
Municipal Dues & Affiliation	877,760	839,410	759,780	
Municipal Dues Affiliation Sec 10 109	251,831	230,603	237,427	
Municipal Dues and Affiliation - Executive	0	(21,400)	0	
Neighborhoods - UAAL	0	921,072	1,360,074	
North Florida Regional Council	390,673	0	390,673	
Office of Administrative Services - UAAL	0	1,793,692	2,000,862	
Office of Economic Development - UAAL	0	204,383	221,330	
Office of Ethics - UAAL	0	73,377	76,455	
Office of General Counsel - UAAL	0	9,050	11,320	
Office of Sports and Entertainment - UAAL	0	74,523	86,664	
Office of the Inspector General - UAAL	0	183,774	187,676	
Office of the Sheriff Departments - UAAL	0	84,371,438	93,435,469	
Parks, Recreation & Community Services - UAAL	0	2,689,427	2,881,774	
Planning and Development - UAAL	0	445,963	506,396	
Public Works - UAAL	0	2,015,764	2,159,086	
Refund - Taxes Overpaid,Error,Controversy	1,374	5,000	3,500	
Supervisor of Elections - UAAL	0	330,882	400,671	
Tax Deed Purchases	(1,186)	80,000	50,000	
Transportation Planning Organization	262,820	265,648	269,761	
Total Miscellaneous Appropriations	**2,588,149**	**161,702,407**	**179,924,895**	

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

	FY 2024 - 2025 ACTUALS	FY 2025 - 2026 ADOPTED	FY 2026 - 2027 PROPOSED	FY 2026 - 2027 APPROVED
Miscellaneous Expenditures				
988 Crisis Counseling Call Center	0	200,000	200,000	
Agape Community Health Center	123,028	121,724	121,724	
Alcohol Rehabilitation Program	430,810	399,989	399,989	
Angel Kids Peds - Pediatric Mental Health	0	215,000	215,000	
Annual Independent Audit - Legislative	411,245	429,500	444,500	
Art In Public Places - Cultural Services	2,139	5,338	5,312	
Art in Public Places Personnel Costs	55,385	55,385	55,385	
Atlantic Bch Lifeguard-Bch Capital Outlay	582,893	47,326	33,750	
BJP 20% Gas Tax Contrib To Fiscal Agent	4,841,099	4,739,612	4,646,558	
CIP Debt Service Repayment	66,821,055	85,856,699	85,843,261	
Citywide Misc Expenditures Studies - Conservation an	0	(2,071)	0	
Citywide Miscellaneous Expenditures - Financial and A	0	(189,508)	0	
Citywide Miscellaneous Expenditures - Health Service	0	(32,734)	0	
Citywide Miscellaneous Expenditures - Hospital Servic	0	(1,120,001)	0	
Citywide Miscellaneous Expenditures - Other Human S	0	(27,000)	0	
Citywide Miscellaneous Expenditures - Other Public S	0	(70,000)	0	
Citywide Miscellaneous Expenditures - Public Assistan	0	(29,706)	0	
Citywide Miscellaneous Expenditures - Special Events	0	(10,388)	0	
Citywide Miscellaneous Expenditures Other General G	0	(3,785)	0	
Contribution To Shands Jax Medical Centr	56,000,000	56,000,000	56,000,000	
Cooling Centers	0	0	10,000	
Dun & Bradstreet Employment Creation Incentive	351,000	522,000	0	
Dunn & Bradstreet Headquarters Retention	600,000	600,000	0	
Economic Grant Program	7,077,230	5,823,130	0	
Ed Ball Building	480,820	483,999	488,120	
Elevate	0	100,000	0	
Employee Parking Subsidy	479,561	531,300	456,960	
Eviction Diversion – United Way of Northeast Florida	0	0	1,000,000	
Filing Fee Local Ord Violation-Public Defender	18,315	15,000	20,000	
Filing Fee Local Ord Violation-State Attorney	0	52,000	52,000	
Florida Black Expo - Florida Black Excellent Fest	1,025	100,000	0	
Florida State College at Jacksonville – Fire Academy	0	3,500,000	0	
Florida-Florida State Baseball	0	55,000	55,000	
FOP Foundation	26,661	200,000	0	
Group Health Premium – Retiree Subsidy	0	0	1,811,573	
Haverty's Building	1,666,888	711,572	0	
In The Word International Inc– Out East Community	0	0	300,000	
Infant Mortality	0	200,000	200,000	
International Association of Fire Fighters	0	245,320	0	
Jacksonville Classical Academy	0	300,000	0	
Jacksonville Historical Society	2,527,000	200,000	200,000	
Jacksonville Urban League, Inc	0	0	1,000,000	
Jax Care Connect	1,172,649	1,499,557	0	
Jax Care Connect – Agape Community Health Center,	0	0	166,667	
Jax Care Connect – Community Health Outreach	0	0	166,667	
Jax Care Connect – I.M. Sulzbacher Center for the Ho	0	0	166,666	
Jax Care Connect – Mission House Clinic	0	0	166,667	
Jax Care Connect – Muslim American Social Services	0	0	166,667	
Jax Care Connect – Volunteers in Medicine Jacksonvil	0	0	166,666	
Jax Care Connect – We Care Jacksonville	0	0	500,000	

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

	FY 2024 - 2025 ACTUALS	FY 2025 - 2026 ADOPTED	FY 2026 - 2027 PROPOSED	FY 2026 - 2027 APPROVED
(a) JFRD One Time Enhancement - CO2 Removal System	0	0	2,000,000	
Juvenile Justice	6,003,648	6,081,861	6,964,671	
Kids Hope Alliance	0	75,000	0	
License Agreements&Fees	41,110	69,265	99,525	
Lobbyist Fees	120,000	120,000	120,000	
Manatee Study	8,155	103,549	103,549	
Medicaid Program	20,054,231	22,746,000	23,720,241	
Nondepartmental Allocations	933,195	1,187,028	1,219,560	
Orleck	0	0	1,500,000	
PSG - Cultural Council	6,943,379	6,944,615	6,944,615	
PSG - Micro Grant Program	0	0	216,000	
Public Service Grants	6,189,015	7,200,000	6,984,000	
Qualified Target Industries	351,313	313,050	0	
Rev Grt 2004-274 Ramco	1,075,796	1,370,000	0	
Rev Grt 2016-285 Amazon	1,173,905	800,000	0	
Salvation Army	0	150,000	0	
SMG - Gator Bowl Game	459,871	464,409	464,409	
St. Johns County	0	105,100	81,005	
Stormwater 501C3 Low Income Subsidy	1,524,595	1,485,303	1,537,828	
Sulzbacher Center – Urban Rest Stop	0	400,000	400,000	
Targeted Industry Program	187,500	150,000	0	
Telehealth Safety Net / Healthlink Jax	0	1,500,000	1,500,000	
Transitional Government-Mayorial	0	0	75,000	
United Way 211	154,818	250,000	250,000	
Vacancy Pool FTE / Part-Time Hours	0	0	1	
Volunteers in Medicine	207,216	200,000	200,000	
Wolfson Children's Hospital	0	0	1,999,614	
Zoo Contract	1,282,500	1,282,500	1,282,500	
Total Miscellaneous Expenditures	**190,379,050**	**214,721,938**	**212,721,650**	
Reserves				
Contingency – Executive	0	(2,000)	0	
Budget Stabilization Reserve	0	1,059,243	0	
Contingency FIND Match - B1c	0	3,060,000	2,968,515	
Council Operating Contingency	0	100,000	100,000	
Federal Matching Grants - B1b	0	6,944,496	6,079,056	
City Council Extraordinary Lapse	0	5,868,505	0	
Mayors Executive Oper Contingency	0	100,000	100,000	
Reserve - Federal Programs	0	44,910	250,000	
Riverfront Parks	0	2,600,000	0	
Special Council Operating Contingency - Legislative	0	(323,621)	0	
(a) Special Council Reserve - Public Safety 2025-771-E	0	0	(26,000,000)	
Unspecified City Council Priorities Resolution Amount	0	300,000	10,019,591	
Youth Empowerment City Council Special Committee	0	5,000,000	0	
Total Reserves	**0**	**24,751,533**	**(6,482,838)**	

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

	FY 2024 - 2025 ACTUALS	FY 2025 - 2026 ADOPTED	FY 2026 - 2027 PROPOSED	FY 2026 - 2027 APPROVED
Subfund Level Activity				
11180 Blasius Rd/FlexCold 2023-015	0	534,658	528,007	
7G Beaver Street LLC 2024-686	0	0	188,337	
Affordable Housing Trust	0	0	4,900,000	
Arcadia 2022-617	0	405,000	416,489	
Avion Partners 2023-239	0	425,000	520,609	
BGFP – FreezePak 2022-618	0	558,000	567,000	
Cathedral Arts – Military Children	0	250,000	0	
Citywide - Other General Governmental Services	0	98,284	0	
Citywide Other Human Services	0	(5,000)	0	
Code Compliance Forgivable Loan (CCR)	0	(55,842)	0	
Community Benefits Agreement - Eastside	0	4,000,000	4,000,000	
Contributions To-From JTA	1,807,768	1,819,215	1,897,704	
Court Costs $65 Fee FS: 939.185	500,000	250,000	0	
Creekside at Timuquana – Greenleaf 2024-036	0	4,969,900	0	
Danone 2022-862	0	403,000	380,000	
Dun & Bradstreet Employment Creation Incentive	0	0	586,500	
Dunn & Bradstreet Headquarters Retention	0	0	600,000	
Duval County Fair Association (DCFA) 2024-285-E	0	1,500,000	0	
Economic Grant Program	0	0	2,444,515	
Executive	0	(9,316)	0	
Exel Inc dba DHL Supply 2023-603	0	0	347,000	
FAMIS / BPREP Annual Maintenance	0	259,000	254,500	
Financial and Administration	0	(5,180)	0	
Florida Mechanical Systems 2022-277-A	0	74,000	42,503	
FOC QOF, LLC 2024-418-A	0	1,000,000	154,000	
Genuine Giants LLC 2024-728	0	0	29,620	
Hillman Group 2020-667-A	0	60,000	64,279	
Historic Preservation, Restoration and Rehabilitation	0	(64,636)	0	
Homelessness	0	1,844,000	1,313,100	
Intercontinental Exchange 2024-836	0	0	500,000	
(a) Interfund Transfer - Interfund Group Transfer	187,181,360	262,448,785	211,762,222	
Johnson and Johnson 2021-889	0	740,000	0	
JPA Contributions To-Fr JPA	11,980,390	14,805,819	12,673,348	
Juliette Balcony 2025-183	0	2,560,000	0	
Kelco Cl Park - Home2Suites	238,522	238,522	238,552	
LAPSE Personnel LAPSE-Contingency	0	(4,914,206)	(5,286,804)	
Lease Payments - Legislative	0	(600)	0	
Mental Health Offender Program	575,000	600,000	600,000	
Neighborhood Initiatives	55,000	55,000	55,000	
Paysafe Employment Creation 2022-863	0	501,000	772,500	
Paysafe HQ Relocation	0	300,000	300,000	
Qualified Target Industries	0	0	156,500	
Rev Grt 2004-274 Ramco	0	0	357,584	
Rev Grt 2016-285 Amazon	0	0	1,105,528	
Rev Grt 2016-791 Uptown Rivercity Crossing	0	280,000	415,139	
Riverfront Parks	0	0	1,257,749	
Sam's East 2023-332	0	260,000	277,297	
Springfield MF Partners 2022-905	1,000,000	1,000,000	329,000	
Sysco 2025-481	0	0	547,980	
Targeted Industry Program	0	0	150,000	

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

	FY 2024 - 2025 ACTUALS	FY 2025 - 2026 ADOPTED	FY 2026 - 2027 PROPOSED	FY 2026 - 2027 APPROVED
(a) Tenant and Leasehold Improvements - JSO BCBS	0	0	14,000,000	
The Haskell Co./Project Blue Sky	0	0	337,500	
Travel & Related Activities	250	465,785	465,785	
WJCT Lease Payment	30,000	30,000	30,000	
Total Subfund Level Activity	**203,368,290**	**297,680,188**	**260,279,043**	
TOTAL NON-DEPARTMENTAL EXPENDITURES	**399,172,136**	**701,733,857**	**649,452,393**	

(a) Ordinance 2025-771-E approved $26.0 million of one-time funding for public safety. The FY 27 budget proposes to use this one-time source to fund several one-time JSO / JFRD enhancement items.

CO2 Removal System - JFRD Enhancement	$2,000,000
Transfer to CIP Fund - JSO Warehouse Consolidation	$10,000,000
Tenant and Leasehold Improvements - JSO BCBS	$14,000,000

Based on the current lease agreement with Blue Cross and Blue Shield of Florida: Paying for the JSO BCBS tenant and leasehold improvements will save the tax payers $10,030,540 over the life of the lease.

Capital Project Funds

CITY OF JACKSONVILLE

FY2027 PROPOSED CAPITAL IMPROVEMENT PROGRAM

ALL FUNDING SOURCE

	FY 26-27
Debt Management Fund	$214,200,586
Fuel and Bed Tax	$22,450,350
Prior Year Revenue	$24,233,817
Grant Funding	$3,000,000
Pay-Go: Transfer From Other Funds	$19,844,140
Pay-Go: Transfer Stormwater Operating	$0
Pay-Go: Transfer From BJP	$50,295,000
F.I.N.D Projects	$0
	$334,023,893

Dept	Project Name	FY 26-27	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	711 Liberty Street (FDLE Bldg. Renovation)	$5,000,000	$5,000,000	$0	$0	$0	$0	$0	$0	$0
FR	Combined 911 Comm Center Facility & Back	($2,000,000)	($2,000,000)	$0	$0	$0	$0	$0	$0	$0
FR	Fire Station #66 - New	($1,500,000)	($1,500,000)	$0	$0	$0	$0	$0	$0	$0
FR	Fire Station #67 - New	($1,500,000)	($1,500,000)	$0	$0	$0	$0	$0	$0	$0
FR	Fire Station Capital Maintenance Misc Improv	$1,000,000	$1,000,000	$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	Acree Road Bridge Replacement	$9,750,000	$0	$0	$0	$0	$0	$0	$9,750,000	$0
PW	ADA Compliance-Curb Ramps Sidewalks	$3,400,000	$0	$0	$0	$0	$0	$0	$3,400,000	$0
PW	Arlington Road Bridge	$1,000,000	$0	$0	$0	$0	$0	$0	$1,000,000	$0
PW	Armsdale Rd-Duval Rd Improvements	$500,000	$500,000	$0	$0	$0	$0	$0	$0	$0
PW	Art Museum Drive Sidewalks	$1,800,000	$0	$0	$0	$0	$0	$0	$1,800,000	$0
PW	Bay Street Pedestrian Safety Improvements	$3,000,000	$0	$0	$0	$3,000,000	$0	$0	$0	$0
PW	Belvedere Street Sidewalks	$500,000	$0	$0	$0	$0	$0	$0	$500,000	$0
PW	Brady Road Sidewalk	$500,000	$0	$0	$0	$0	$0	$0	$500,000	$0
PW	Building Inspection Buildout - Ed Ball	$360,000	$0	$0	$0	$0	$360,000	$0	$0	$0
PW	Cedar Point Sidewalk	$500,000	$0	$0	$0	$0	$0	$0	$500,000	$0

Dept	Project Name	FY 26-27	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	Chaffee Road	$15,000,000	$4,720,936	$0	$9,500,000	$0	$779,064	$0	$0	$0
PW	Charles Webb Wesconnett Regional Library R	$380,000	$380,000	$0	$0	$0	$0	$0	$0	$0
PW	COJ Highrise Buildings Two-way Communicati	$225,000	$225,000	$0	$0	$0	$0	$0	$0	$0
PW	Countywide Bulkhead-Assessment, Repair, R	$500,000	$500,000	$0	$0	$0	$0	$0	$0	$0
PW	Countywide Intersection Imp,Brge-Bridges	$3,000,000	$0	$3,000,000	$0	$0	$0	$0	$0	$0
PW	Countywide Intersection Imp-Intersection	$1,500,000	$0	$1,500,000	$0	$0	$0	$0	$0	$0
PW	Drainage System Rehabilitation – DSR Gener	$6,000,000	$0	$0	$0	$0	$0	$0	$6,000,000	$0
PW	Ed Ball Building Fire Marshal's Plan Review O	($360,000)	$0	$0	$0	$0	($360,000)	$0	$0	$0
PW	Ed Ball Chilled Water	$500,000	$0	$0	$0	$0	$500,000	$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 - Mounted Unit Facility	$8,000,000	$8,000,000	$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 - Facilitie	$500,000	$500,000	$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	$1,020,000	$0	$1,020,000	$0	$0	$0	$0	$0	$0
PW	Hardscape - County Wide Maintenance & Re	$1,000,000	$1,000,000	$0	$0	$0	$0	$0	$0	$0
PW	Hopkins Creek Regional Stormwater Improve	$1,600,000	$1,600,000	$0	$0	$0	$0	$0	$0	$0
PW	Household Hazardous Waste Facility	$3,000,000	$3,000,000	$0	$0	$0	$0	$0	$0	$0
PW	I-10 to Ramona Outfall Ditch Restoration	$500,000	$0	$0	$0	$0	$0	$0	$500,000	$0
PW	Jacksonville Beach Pier	$169,032	$0	$0	$169,032	$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	JSO Warehouse Consolidation	$10,000,000	$0	$0	$0	$0	$10,000,000	$0	$0	$0
PW	Lobrano Court Drainage Improvements	$500,000	$0	$0	$0	$0	$0	$0	$500,000	$0
PW	Main Street Bridge Pedestrian Ramp	$2,100,000	$2,100,000	$0	$0	$0	$0	$0	$0	$0
PW	Major Outfall Ditch Restoration/Cleaning	$6,000,000	$1,500,000	$4,500,000	$0	$0	$0	$0	$0	$0
PW	Mandarin Branch Library Roof Replacement	$234,000	$234,000	$0	$0	$0	$0	$0	$0	$0
PW	Murray Hill Branch Library Roof Replacement	$138,000	$138,000	$0	$0	$0	$0	$0	$0	$0
PW	Neptune Beach - Kings Rd Roundabout	$520,000	$520,000	$0	$0	$0	$0	$0	$0	$0
PW	Neptune Beach Ped Crossings	$190,000	$190,000	$0	$0	$0	$0	$0	$0	$0
PW	Northbank Riverwalk - Northbank Bulkhead	$9,000,000	$9,000,000	$0	$0	$0	$0	$0	$0	$0

Dept	Project Name	FY 26-27	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	Old Middleburg 103rd - Branan Field - 01	$15,000,000	$1,000,000	$0	$13,500,000	$0	$0	$0	$500,000	$0
PW	Overhead Pedestrian Signal – Duval Station R	$800,000	$800,000	$0	$0	$0	$0	$0	$0	$0
PW	Pablo Creek Regional Library Roof Replacem	$390,000	$390,000	$0	$0	$0	$0	$0	$0	$0
PW	Pavement Markings	$1,000,000	$0	$1,000,000	$0	$0	$0	$0	$0	$0
PW	Pretrial Detention Facility - Pretrial Det Fac-C	$2,500,000	$2,500,000	$0	$0	$0	$0	$0	$0	$0
PW	Public Buildings - Roofing	$1,000,000	$1,000,000	$0	$0	$0	$0	$0	$0	$0
PW	Public Safety and Security Infrastructure - Co	$1,000,000	$1,000,000	$0	$0	$0	$0	$0	$0	$0
PW	Public Safety and Security Infrastructure - Ed	$2,000,000	$0	$0	$0	$0	$2,000,000	$0	$0	$0
PW	Railroad Crossings	$50,000	$50,000	$0	$0	$0	$0	$0	$0	$0
PW	Regency Square Library Roof Replacement	$330,000	$330,000	$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	$31,130,000	$9,449,650	$9,430,350	$0	$0	$0	$0	$12,250,000	$0
PW	Roadway Safety Project - Roadway Safety Pr	$500,000	$500,000	$0	$0	$0	$0	$0	$0	$0
PW	Roadway Sign Stripe And Signal	$1,400,000	$0	$1,400,000	$0	$0	$0	$0	$0	$0
PW	San Marco Branch Library Roof Replacement	$252,000	$252,000	$0	$0	$0	$0	$0	$0	$0
PW	Seabreeze Drive Drainage Improvement	$320,000	$0	$0	$0	$0	$0	$0	$320,000	$0
PW	Sedgemoore Drive Drainage Improvements	$350,000	$0	$0	$0	$0	$0	$0	$350,000	$0
PW	Sidewalk Construction - New	$750,000	$500,000	$0	$0	$0	$0	$0	$250,000	$0
PW	Sidewalk Maintenance Construction	$179,616	$0	$0	$179,616	$0	$0	$0	$0	$0
PW	Sidewalk-Curb Construction And Repair	$6,000,000	$6,000,000	$0	$0	$0	$0	$0	$0	$0
PW	South Mandarin Branch Library Roof Replace	$237,000	$237,000	$0	$0	$0	$0	$0	$0	$0
PW	Southeast Regional Library Roof Replacemen	$448,000	$448,000	$0	$0	$0	$0	$0	$0	$0
PW	St Johns River - St Johns River Bulkhead, As	$2,000,000	$2,000,000	$0	$0	$0	$0	$0	$0	$0
PW	St. Augustine Rd. Bicycle Improvements	$885,169	$0	$0	$885,169	$0	$0	$0	$0	$0
PW	Sunbeam Road Underdrain Replacement Proj	$1,000,000	$0	$0	$0	$0	$0	$0	$1,000,000	$0
PW	Traffic Calming	$200,000	$200,000	$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	$1,100,000	$550,000	$0	$0	$0	$0	$0	$550,000	$0
PW	Traffic Street Lights	$100,000	$0	$100,000	$0	$0	$0	$0	$0	$0
PW	Trout River Blvd Sidewalk (New)	$1,500,000	$0	$0	$0	$0	$0	$0	$1,500,000	$0

Dept	Project Name	FY 26-27	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	UF Health Capital Improvements	$24,000,000	$24,000,000	$0	$0	$0	$0	$0	$0	$0
PW	Underdrain Replacements	$500,000	$0	$0	$0	$0	$0	$0	$500,000	$0
PW	University Park Branch Library Roof Replace	$600,000	$600,000	$0	$0	$0	$0	$0	$0	$0
PW	Veterans Community Center	$400,000	$400,000	$0	$0	$0	$0	$0	$0	$0
PW	Water Street Garage Maintenance + Repairs	$1,000,000	$1,000,000	$0	$0	$0	$0	$0	$0	$0
PW	Water-Wastewater System Fund	$25,000,000	$25,000,000	$0	$0	$0	$0	$0	$0	$0
PW	West Branch Library Roof Replacement	$336,000	$336,000	$0	$0	$0	$0	$0	$0	$0
PW	Widening of Lane Avenue North	$3,000,000	$3,000,000	$0	$0	$0	$0	$0	$0	$0
PW	Woodside Street Underdrain Drainage Improv	$625,000	$0	$0	$0	$0	$0	$0	$625,000	$0
PL	Brentwood Branch Replacement	$7,000,000	$7,000,000	$0	$0	$0	$0	$0	$0	$0
PL	Main Library - Collaborative Spaces	$1,000,000	$1,000,000	$0	$0	$0	$0	$0	$0	$0
PL	Master Plan - Libraries	$750,000	$750,000	$0	$0	$0	$0	$0	$0	$0
PL	Oceanway Center - Oceanway Library Replac	$8,000,000	$8,000,000	$0	$0	$0	$0	$0	$0	$0
PR	Countywide Parks - Pool Maintenance & Upgr	$500,000	$500,000	$0	$0	$0	$0	$0	$0	$0
PR	Countywide Parks & Recreation Projects	$3,000,000	$3,000,000	$0	$0	$0	$0	$0	$0	$0
PR	Hanna Park Campground Improvements/Upgr	$74,362	$0	$0	$0	$0	$74,362	$0	$0	$0
PR	James Weldon Johnson Park	$6,750,000	$6,750,000	$0	$0	$0	$0	$0	$0	$0
PR	Lonnie Miller Regional Park - Phase 2 Master	$10,000,000	$10,000,000	$0	$0	$0	$0	$0	$0	$0
PR	MOSH Building Relocation & Park Design	$27,000,000	$27,000,000	$0	$0	$0	$0	$0	$0	$0
PR	Palmetto Leaves Boardwalk/Bridge	$1,500,000	$1,500,000	$0	$0	$0	$0	$0	$0	$0
PR	Ritz Pocket Park	($1,300,000)	($1,300,000)	$0	$0	$0	$0	$0	$0	$0
PR	Riverfront Plaza	$25,000,000	$25,000,000	$0	$0	$0	$0	$0	$0	$0
PR	Riverside Park - Duckpond	$700,000	$700,000	$0	$0	$0	$0	$0	$0	$0
PR	Shipyards West Park	$5,000,000	$5,000,000	$0	$0	$0	$0	$0	$0	$0
PR	Taye Brown Regional Park Improvements	$290,714	$0	$0	$0	$0	$290,714	$0	$0	$0
ED	Cecil Commerce Center - Wetlands	$0	($5,600,000)	$0	$0	$0	$5,600,000	$0	$0	$0
ED	Cecil Mega Site Rail Spur	$1,827,779	$0	$0	$0	$0	$1,827,779	$0	$0	$0
ED	Logistics Lane Road Extension	($1,227,779)	$0	$0	$0	$0	($1,227,779)	$0	$0	$0

Mobility Fee System
Fund - 10105

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Impact Fees and Special Assessments	12,045,092	18,298,950	23,885,169	30.5%	5,586,219
TOTAL REVENUE	**12,045,092**	**18,298,950**	**23,885,169**	**30.5%**	**5,586,219**
EXPENDITURES					
Capital Outlay	1,312,994	18,298,950	23,885,169	30.5%	5,586,219
TOTAL EXPENDITURES	**1,312,994**	**18,298,950**	**23,885,169**	**30.5%**	**5,586,219**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

Streets & Highways 5-Year Road Program
Fund - 10401

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
State Shared Revenue	4,798,670	4,739,612	4,646,558	(2.0%)	(93,054)
Contribution From Local Units	4,470,586	4,739,612	4,646,558	(2.0%)	(93,054)
TOTAL REVENUE	**9,269,256**	**9,479,224**	**9,293,116**	**(2.0%)**	**(186,108)**
EXPENDITURES					
Capital Outlay	6,919,739	4,739,612	4,646,558	(2.0%)	(93,054)
Grants, Aids & Contributions	4,841,099	4,739,612	4,646,558	(2.0%)	(93,054)
TOTAL EXPENDITURES	**11,760,838**	**9,479,224**	**9,293,116**	**(2.0%)**	**(186,108)**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

Local Option Half Cent Transportation
Fund - 10402

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Local Option Sales Tax	134,040,646	137,328,562	123,593,475	(10.0%)	(13,735,087)
TOTAL REVENUE	**134,040,646**	**137,328,562**	**123,593,475**	**(10.0%)**	**(13,735,087)**
EXPENDITURES					
Grants, Aids & Contributions	133,711,088	137,328,562	123,593,475	(10.0%)	(13,735,087)
TOTAL EXPENDITURES	**133,711,088**	**137,328,562**	**123,593,475**	**(10.0%)**	**(13,735,087)**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

Local Option Gas Tax-Fund
Fund - 10403

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Local Option Fuel Tax	31,800,086	29,627,935	31,285,122	5.6%	1,657,187
Contribution From Local Units	4,829,132	4,937,989	5,214,187	5.6%	276,198
TOTAL REVENUE	**36,629,218**	**34,565,924**	**36,499,309**	**5.6%**	**1,933,385**
EXPENDITURES					
Capital Outlay	2,265,678	4,937,989	5,214,187	5.6%	276,198
Grants, Aids & Contributions	31,832,765	29,627,935	31,285,122	5.6%	1,657,187
TOTAL EXPENDITURES	**34,098,443**	**34,565,924**	**36,499,309**	**5.6%**	**1,933,385**

AUTHORIZED POSITION CAP

	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

5 Cent Local Option Gas Tax
Fund - 10404

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Local Option Fuel Tax	20,855,833	18,769,702	20,553,951	9.5%	1,784,249
Contribution From Local Units	9,540,426	9,384,851	10,276,976	9.5%	892,125
TOTAL REVENUE	**30,396,259**	**28,154,553**	**30,830,927**	**9.5%**	**2,676,374**
EXPENDITURES					
Capital Outlay	9,544,094	9,384,851	10,276,976	9.5%	892,125
Grants, Aids & Contributions	25,081,580	18,769,702	20,553,951	9.5%	1,784,249
TOTAL EXPENDITURES	**34,625,674**	**28,154,553**	**30,830,927**	**9.5%**	**2,676,374**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

9 Cent Local Option Gas Tax
Fund - 10405

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Local Option Fuel Tax	4,697,775	4,109,127	4,625,258	12.6%	516,131
Contribution From Local Units	2,147,003	2,054,564	2,312,629	12.6%	258,065
TOTAL REVENUE	**6,844,778**	**6,163,691**	**6,937,887**	**12.6%**	**774,196**
EXPENDITURES					
Capital Outlay	1,852,894	2,054,564	2,312,629	12.6%	258,065
Grants, Aids & Contributions	466,868	4,109,127	4,625,258	12.6%	516,131
TOTAL EXPENDITURES	**2,319,762**	**6,163,691**	**6,937,887**	**12.6%**	**774,196**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

General Capital Projects
Fund - 32102

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Charges for Services	316,155	916,446	348,648	(62.0%)	(567,798)
TOTAL REVENUE	**316,155**	**916,446**	**348,648**	**(62.0%)**	**(567,798)**
EXPENDITURES					
Capital Outlay	397,844	916,446	348,648	(62.0%)	(567,798)
TOTAL EXPENDITURES	**397,844**	**916,446**	**348,648**	**(62.0%)**	**(567,798)**

AUTHORIZED POSITION CAP

	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

Authorized Capital Projects - FY23 and Forward
Fund - 32124

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Miscellaneous Revenue	0	0	3,000,000		3,000,000
Debt Funding: Debt Management Fund	185,188,773	277,237,316	214,200,586	(22.7%)	(63,036,730)
Transfers From Other Funds	31,473,069	72,291,084	70,139,140	(3.0%)	(2,151,944)
TOTAL REVENUE	**216,661,842**	**349,528,400**	**287,339,726**	**(17.8%)**	**(62,188,674)**
EXPENDITURES					
Capital Outlay	67,117,997	72,291,084	73,139,140	1.2%	848,056
Capital Outlay - Debt Funded	169,940,133	277,237,316	214,200,586	(22.7%)	(63,036,730)
TOTAL EXPENDITURES	**237,058,130**	**349,528,400**	**287,339,726**	**(17.8%)**	**(62,188,674)**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

CITY OF JACKSONVILLE

FY2027 PROPOSED SOLID WASTE CAPITAL IMPROVEMENT PROGRAM

ALL FUNDING SOURCE

	FY 26-27
Debt Management Fund	$8,850,000
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
	$8,850,000

Dept	Project Name	FY 26-27	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	$2,000,000	$2,000,000	$0	$0	$0	$0	$0	$0	$0
SD	Hema Road Dump	$750,000	$750,000	$0	$0	$0	$0	$0	$0	$0
SD	Hollybrook Park Environmental Assessment and R	$2,000,000	$2,000,000	$0	$0	$0	$0	$0	$0	$0
SD	McCoy's Creek Waste Oil Petroleum Discharge	$500,000	$500,000	$0	$0	$0	$0	$0	$0	$0
SD	Trail Ridge Landfill Const & Expansion - Trail Ridge	$3,600,000	$3,600,000	$0	$0	$0	$0	$0	$0	$0

Solid Waste General Capital Projects
Fund - 43105

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Debt Funding: Debt Management Fund	11,160,000	43,300,000	8,850,000	(79.6%)	(34,450,000)
TOTAL REVENUE	**11,160,000**	**43,300,000**	**8,850,000**	**(79.6%)**	**(34,450,000)**
EXPENDITURES					
Capital Outlay - Debt Funded	11,094,109	43,300,000	8,850,000	(79.6%)	(34,450,000)
TOTAL EXPENDITURES	**11,094,109**	**43,300,000**	**8,850,000**	**(79.6%)**	**(34,450,000)**

AUTHORIZED POSITION CAP

	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

CITY OF JACKSONVILLE

FY2027 PROPOSED STORMWATER CAPITAL IMPROVEMENT PROGRAM

ALL FUNDING SOURCE

	FY 26-27
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	$11,239,781
Pay-Go: Transfer From BJP	$0
F.I.N.D Projects	$0
	$11,239,781

Dept	Project Name	FY 26-27	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	Drainage System Rehabilitation - Drainage System	$7,881,923	$0	$0	$0	$0	$0	$7,881,923	$0	$0
SW	Forest Trail Drainage Improvements	$300,000	$0	$0	$0	$0	$0	$300,000	$0	$0
SW	Hogan's Creek Stormwater Improvements	$1,645,657	$0	$0	$0	$0	$0	$1,645,657	$0	$0
SW	Hyde Park Road Drainage Improvements	$112,201	$0	$0	$0	$0	$0	$112,201	$0	$0
SW	Natures Hollow Way Drainage Improvements	$300,000	$0	$0	$0	$0	$0	$300,000	$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	Upstream Fishing Creek Drainage Improvements	$600,000	$0	$0	$0	$0	$0	$600,000	$0	$0

Stormwater Services - Capital Projects
Fund - 44102

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Transfers From Other Funds	11,618,891	11,431,799	11,239,781	(1.7%)	(192,018)
TOTAL REVENUE	**11,618,891**	**11,431,799**	**11,239,781**	**(1.7%)**	**(192,018)**
EXPENDITURES					
Capital Outlay	8,886,777	11,431,799	11,239,781	(1.7%)	(192,018)
TOTAL EXPENDITURES	**8,886,777**	**11,431,799**	**11,239,781**	**(1.7%)**	**(192,018)**

AUTHORIZED POSITION CAP

	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

CITY OF JACKSONVILLE

FY2027 PROPOSED CITY VENUES CAPITAL IMPROVEMENT PROGRAM

ALL FUNDING SOURCE

	FY 26-27
Debt Management Fund	$214,492,767
Fuel and Bed Tax	$0
Prior Year Revenue	$0
Grant Funding	$6,607,233
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
	$221,100,000

Dept	Project Name	FY 26-27	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	$220,000,000	$220,000,000	$0	$0	$0	$0	$0	$0	$0
ASM	Building Systems-Prime Osborn Conv Ctr	$150,000	$0	$0	$0	$150,000	$0	$0	$0	$0
ASM	Concourse Flooring Replacement - VVMA	($1,815,000)	($1,815,000)	$0	$0	$0	$0	$0	$0	$0
ASM	Covered Flex Field	$0	($3,692,233)	$0	$0	$3,692,233	$0	$0	$0	$0
ASM	Freight Elevator Modernization - VVMA	$815,000	$0	$0	$0	$815,000	$0	$0	$0	$0
ASM	HVAC Upgrades and Replacements - VVMA	$1,000,000	$0	$0	$0	$1,000,000	$0	$0	$0	$0
ASM	Interior Finishes-Prime Osborn Conv Ctr	$350,000	$0	$0	$0	$350,000	$0	$0	$0	$0
ASM	Ritz Theatre Improvements - Building Systems - Ri	$200,000	$0	$0	$0	$200,000	$0	$0	$0	$0
ASM	Ritz Theatre Improvements - Security Improve - Ri	$50,000	$0	$0	$0	$50,000	$0	$0	$0	$0
ASM	Security Improvements Prime Osb Conv Ctr	$150,000	$0	$0	$0	$150,000	$0	$0	$0	$0
ASM	Waterproofing-Roof Replacement Prime Osb	$200,000	$0	$0	$0	$200,000	$0	$0	$0	$0

City Venues Capital Project Fund
Fund - 47125

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Miscellaneous Revenue	0	0	6,607,233		6,607,233
Debt Funding: Debt Management Fund	164,924,000	238,598,000	214,492,767	(10.1%)	(24,105,233)
Transfers From Other Funds	0	500,000	0	(100.0%)	(500,000)
TOTAL REVENUE	**164,924,000**	**239,098,000**	**221,100,000**	**(7.5%)**	**(17,998,000)**
EXPENDITURES					
Capital Outlay	3,275,297	500,000	6,607,233	1221.4%	6,107,233
Capital Outlay - Debt Funded	50,400,355	238,598,000	214,492,767	(10.1%)	(24,105,233)
TOTAL EXPENDITURES	**53,675,652**	**239,098,000**	**221,100,000**	**(7.5%)**	**(17,998,000)**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

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Community Redevelopment Areas

Tax Increment Districts

Downtown Northbank CRA Trust
Fund - 10801

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Ad Valorem Taxes	13,981,388	14,517,340	15,161,543	4.4%	644,203
Miscellaneous Revenue	3,116,758	24,753,875	2,677,190	(89.2%)	(22,076,685)
Investment Pool / Interest Earnings	2,431,924	1,437,134	1,338,592	(6.9%)	(98,542)
TOTAL REVENUE	**19,530,070**	**40,708,349**	**19,177,325**	**(52.9%)**	**(21,531,024)**
EXPENDITURES					
Insurance Costs and Premiums - Allocations	323,309	288,458	273,961	(5.0%)	(14,497)
Professional and Contractual Services	39,390	350,000	250,000	(28.6%)	(100,000)
Other Operating Expenses	4,972,458	30,260,416	1,777,372	(94.1%)	(28,483,044)
Capital Outlay	8,079,120	5,375,000	5,275,000	(1.9%)	(100,000)
Debt Management Fund Repayments	1,985,676	1,985,709	1,985,684	0.0%	(25)
Grants, Aids & Contributions	1,000,000	0	4,241,139		4,241,139
Economic Incentives	442,006	1,000,000	3,906,430	290.6%	2,906,430
Supervision Allocation	960,427	1,446,266	1,465,239	1.3%	18,973
Transfers to Other Funds	2,500	2,500	2,500	0.0%	0
TOTAL EXPENDITURES	**17,804,886**	**40,708,349**	**19,177,325**	**(52.9%)**	**(21,531,024)**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

DOWNTOWN NORTHBANK CRA TRUST
FUND 10801

BACKGROUND

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

REVENUES	FY26 Approved	FY27 Proposed	Change
Property Taxes - Northeast USD1-C	5,219,320	5,556,847	337,527
Property Taxes - Northwest USD1-B	9,298,020	9,604,696	306,676
Interest Income	1,193,093	1,338,592	145,499
Adams Street Garage	750,000	704,300	(45,700)
Churchwell Loft Lease	0	12,697	12,697
Courthouse Garage	275,000	633,842	358,842
Courthouse Garage Tenant Lease	116,473	94,260	(22,213)
Garage - Sports Complex	1,200,000	1,160,991	(39,009)
Northflorida Land Trust Lease (DIA Res.2017-05-01)	0	71,100	71,100
Johnson Commons	50,000	0	(50,000)
Debt Repayment (Lynch /11E) - Principal	11,184,025	0	(11,184,025)
Debt Repayment (Lynch /11E) - Interest	166,304	0	(166,304)
Debt Repayment (Carling Loan) - Principal	11,178,377	0	(11,178,377)
Debt Repayment (Carling Loan) - Interest	77,737	0	(77,737)
Total Revenues:	40,708,349	19,177,325	(21,531,024)

EXPENDITURES	FY26 Approved	FY27 Proposed	Change
Administrative Expenditures			
Supervision Allocation	1,446,266	1,465,239	18,973
Annual Independent Audit	2,500	2,500	0
Total Administrative Expenditures:	1,448,766	1,467,739	18,973
Financial Obligations			
Recaptured Enhanced Value (REV) grants			
Fidelity National Information Services (2019-596)	1,127,706	1,115,250	(12,456)
Fincantieri (DIA Res.2022-04-10)	64,000	69,557	5,557
Fuqua BCDC - One Riverside (2021-796 Residental)	0	621,966	621,966
Fuqua BCDC - One Riverside (2021-796 Retail)	0	100,810	100,810
Hallmark / 220 Riverside (leg: 2012-270)	475,000	478,256	3,256
Lofts at Brooklyn (DIA resolution 2018-09-01)	48,500	47,662	(838)
Lofts at Jefferson Station (DIA resolution 2017-10-05)	33,000	33,778	778
Park View Plaza (Leg: 2015-037)	157,000	160,125	3,125
Pope & Land / Brooklyn (leg: 2012-703 amend: 2013-288)	410,000	403,478	(6,522)
Rise Doro (2024-633)	0	461,545	461,545
Vista Brooklyn - 200 Riverside (Leg: 2017-101)	502,000	414,003	(87,997)

Economic Incentives			
Downtown Historic Preservation & Revitalization – Activity	3,528,336	0	(3,528,336)
Snyder Historic Renovation Incentives	3,500,000	0	(3,500,000)
MPS Downtown Garages			
Operating Lease - Leasehold Improvements	25,000	25,000	0
Miscellaneous Insurance	288,458	273,961	(14,497)
Debt Service Principal - Debt Defeasance (2022-137-E)	1,500,000	1,500,000	0
Debt Service Interest - Debt Defeasance (2022-137-E)	485,709	485,684	(25)
Adams Street Garage	200,000	105,979	(94,021)
Courthouse Garage	400,000	161,860	(238,140)
Sports Complex Garage	250,000	153,031	(96,969)
Lynch Bldg Loan Repayment	5,910,957	0	(5,910,957)
Total Financial Obligations:	18,905,666	6,611,945	(12,293,721)
Plan Authorized Expenditures			
Capital Projects			
McCoys Creek Park CRA	0	1,250,000	1,250,000
Riverfront Plaza Restaurant	0	4,000,000	4,000,000
Riverwalk Enhancements and Signage	250,000	0	(250,000)
Two Way Conversion - Forsyth and Adams	5,000,000	0	(5,000,000)
Laura / Hogan Core Streetscape - Art and Lighting	500,000	0	(500,000)
Liberty Street Improvements	0	1,290,981	1,290,981
Miscellaneous Grants	0	3,500,000	3,500,000
Professional Services	350,000	250,000	(100,000)
Retail Enhancement Program	1,000,000	741,139	(258,861)
River and Tributary Access	50,000	0	(50,000)
Streetscape	500,000	0	(500,000)
Urban Art	100,000	0	(100,000)
Waterfront Enhancements	50,000	0	(50,000)
Wayfarer Signage	500,000	0	(500,000)
Unallocated Plan Authorized Expenditures	12,053,917	65,521	(11,988,396)
Total Plan Authorized Expenditures:	20,353,917	11,097,641	(9,256,276)
Total Expenditures:	40,708,349	19,177,325	(21,531,024)

Downtown Southbank CRA Trust
Fund - 10802

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Ad Valorem Taxes	7,165,436	7,038,762	7,458,748	6.0%	419,986
Investment Pool / Interest Earnings	1,074,358	647,887	738,323	14.0%	90,436
TOTAL REVENUE	**8,239,794**	**7,686,649**	**8,197,071**	**6.6%**	**510,422**
EXPENDITURES					
Professional and Contractual Services	98,202	250,000	250,000	0.0%	0
Other Operating Expenses	5,422,743	2,006,819	205,438	(89.8%)	(1,801,381)
Capital Outlay	54,333	4,363,245	5,852,964	34.1%	1,489,719
Debt Service	70,126	249,568	249,614	0.0%	46
Payment to Fiscal Agents	0	50,000	0	(100.0%)	(50,000)
Economic Incentives	96,427	200,000	1,171,941	486.0%	971,941
Supervision Allocation	344,708	564,517	464,614	(17.7%)	(99,903)
Transfers to Other Funds	2,500	2,500	2,500	0.0%	0
TOTAL EXPENDITURES	**6,089,039**	**7,686,649**	**8,197,071**	**6.6%**	**510,422**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

DOWNTOWN SOUTHBANK CRA TRUST
FUND 10802

BACKGROUND

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

REVENUES	FY26 Approved	FY27 Proposed	Change
Property Taxes	7,038,762	7,458,748	419,986
Interest Income	647,887	738,323	90,436
Total Revenues:	7,686,649	8,197,071	510,422

EXPENDITURES	FY26 Approved	FY27 Proposed	Change
Administrative Expenditures			
Supervision Allocation	564,517	464,614	(99,903)
Annual Independent Audit	2,500	2,500	0
Total Administrative Expenditures:	567,017	467,114	(99,903)
Financial Obligations			
CLL Artea	0	355,264	355,264
Home Street Apartments (DIA Resolution 2017-08-03)	213,000	122,388	(90,612)
Southbank Apartment Ventures (leg: 2018-658)	312,000	312,945	945
Strand (leg: 2001-1329 amend: 2002-755 & 2006-1131)	572,000	381,344	(190,656)
Debt Service Interest - Strand Bonds 2014 Special Rev	102,976	95,590	(7,386)
Debt Service Principal - Strand Bonds 2014 Special Rev	146,592	154,024	7,432
Total Financial Obligations:	1,346,568	1,421,555	74,987
Plan Authorized Expenditures			
Capital Projects			
Broadcast Place Park	1,500,000	578,479	(921,521)
Flagler Avenue Shared Streets	200,000	3,900,000	3,700,000
Riverwalk Enhancements and Signage	500,000	874,485	374,485
Southbank Parking	413,245	0	(413,245)
St Johns River Park Restaurant	1,750,000	500,000	(1,250,000)
Downtown Development Loans	50,000	0	(50,000)
Park Acquisition and Capital Improvements	0	150,000	150,000
Professional Services	250,000	250,000	0
Retail Enhancement Program	200,000	0	(200,000)
River and Tributary Access	50,000	0	(50,000)
Streetscape	150,000	0	(150,000)
Unallocated Plan Authorized Expenditures	709,819	55,438	(654,381)
Total Plan Authorized Expenditures:	5,773,064	6,308,402	535,338
Total Expenditures:	7,686,649	8,197,071	510,422

Jacksonville Beach Tax Increment - Non-CAFR
Fund - 10803

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Ad Valorem Taxes	11,332,581	11,827,224	12,341,860	4.4%	514,636
TOTAL REVENUE	**11,332,581**	**11,827,224**	**12,341,860**	**4.4%**	**514,636**
EXPENDITURES					
Grants, Aids & Contributions	11,332,582	11,827,224	12,341,860	4.4%	514,636
TOTAL EXPENDITURES	**11,332,582**	**11,827,224**	**12,341,860**	**4.4%**	**514,636**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

JACKSONVILLE BEACH TAX INCREMENT
FUND 10803

BACKGROUND

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

REVENUE

Ad Valorem Taxes

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

EXPENDITURES

Grants, Aids and Contributions

- These are the estimated value of 95% of the ad valorem tax revenue to be received on properties within the boundaries of the tax increment district which are passed back to the beaches communities.
    - $7,864,297 Jacksonville Beach USD2 A
    - $4,477,563 Jacksonville Beach USD2 B

King Soutel Crossing CRA Trust Fund
Fund - 10805

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Ad Valorem Taxes	3,483,194	4,813,654	5,447,093	13.2%	633,439
Investment Pool / Interest Earnings	444,655	253,288	380,919	50.4%	127,631
TOTAL REVENUE	**3,927,849**	**5,066,942**	**5,828,012**	**15.0%**	**761,070**
EXPENDITURES					
Internal Service Charges	4,468	10,900	10,900	0.0%	0
Professional and Contractual Services	0	1,000	1,000	0.0%	0
Other Operating Expenses	149,366	4,828,479	5,570,966	15.4%	742,487
Grants, Aids & Contributions	0	45,000	0	(100.0%)	(45,000)
Economic Incentives	0	0	39,887		39,887
Supervision Allocation	129,057	179,063	202,759	13.2%	23,696
Transfers to Other Funds	2,500	2,500	2,500	0.0%	0
TOTAL EXPENDITURES	**285,391**	**5,066,942**	**5,828,012**	**15.0%**	**761,070**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

KING / SOUTEL CROSSING CRA TRUST
FUND 10805

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

REVENUES	FY26 Approved	FY27 Proposed	Change
Property Taxes	4,813,654	5,447,093	633,439
Interest Income	253,288	380,919	127,631
Total Revenues:	5,066,942	5,828,012	761,070

EXPENDITURES	FY26 Approved	FY27 Proposed	Change
Administrative Expenditures			
Other Professional Services	1,000	1,000	0
Travel Expense	4,000	4,000	0
Local Mileage	500	500	0
Advertising and Promotion	1,000	1,000	0
ISA-OGC Legal	10,900	10,900	0
Office Supplies - Other	500	500	0
Dues and Subscriptions	481	581	100
Employee Training Expenses	1,000	1,000	0
Supervision Allocated	179,063	202,759	23,696
Annual Independent Audit	2,500	2,500	0
Total Administrative Expenditures:	200,944	224,740	23,796
Financial Obligations			
Infrastructure Development / QTI / Rev Grants			
Pritchard Hospitality (leg. 2022-118-A)	45,000	39,887	(5,113)
Total Financial Obligations:	45,000	39,887	(5,113)
Plan Authorized Expenditures			
Unallocated Plan Authorized Expenditures	4,820,998	5,563,385	742,387
Total Plan Authorized Expenditures:	4,820,998	5,563,385	742,387
Total Expenditures:	5,066,942	5,828,012	761,070

Arlington CRA Trust
Fund - 10806

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Ad Valorem Taxes	2,864,868	2,957,478	3,070,854	3.8%	113,376
Investment Pool / Interest Earnings	412,680	252,353	324,479	28.6%	72,126
TOTAL REVENUE	**3,277,548**	**3,209,831**	**3,395,333**	**5.8%**	**185,502**
EXPENDITURES					
Salaries	136,255	241,767	244,311	1.1%	2,544
Pension Costs	104	18,342	19,846	8.2%	1,504
Employer Provided Benefits	2,897	10,785	14,859	37.8%	4,074
Internal Service Charges	36,009	25,148	25,625	1.9%	477
Insurance Costs and Premiums - Allocations	587	896	1,027	14.6%	131
Professional and Contractual Services	0	1,000	1,000	0.0%	0
Other Operating Expenses	1,562,797	2,804,126	2,566,772	(8.5%)	(237,354)
Economic Incentives	0	0	400,000		400,000
Supervision Allocation	147,257	101,463	119,393	17.7%	17,930
Transfers to Other Funds	2,500	6,304	2,500	(60.3%)	(3,804)
TOTAL EXPENDITURES	**1,888,406**	**3,209,831**	**3,395,333**	**5.8%**	**185,502**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	1	1	0
Part Time Hours	2,496	2,496	0

ARLINGTON CRA TRUST
FUND 10806

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

REVENUES	FY26 Approved	FY27 Proposed	Change
Property Taxes	2,957,478	3,070,854	113,376
Interest Income	252,353	324,479	72,126
Total Revenues:	3,209,831	3,395,333	185,502

EXPENDITURES	FY26 Approved	FY27 Proposed	Change
Administrative Expenditures			
Permanent Salaries	74,793	77,037	2,244
Salaries Part Time	166,664	166,664	0
Special Pay - Pensionable	310	610	300
Medicare Tax	3,509	3,543	34
GEPP Pension Contribution	6,320	7,114	794
GEPP DB Unfunded Liability	12,022	12,732	710
Group Dental Plan	180	180	0
Group Life Insurance	266	274	8
Group Hospitalization Insurance	6,709	10,734	4,025
City Employees Worker's Compensation	121	128	7
Other Professional Services	1,000	1,000	0
Travel Expense	4,000	4,000	0
Local Mileage	500	500	0
General Liability Insurance	896	1,027	131
Advertising and Promotion	1,000	1,000	0
ISA - Copy Center	148	178	30
ISA - Ergonomic Assessment & Equipment	0	447	447
ISA - OGC Legal	25,000	25,000	0
Office Supplies - Other	500	500	0
Dues and Subscriptions	481	581	100
Employee Training Expenses	1,000	1,000	0
Supervision Allocated	101,463	119,393	17,930
Transfer to Group Health Fund	3,804	0	(3,804)
Annual Independent Audit	2,500	2,500	0
Total Administrative Expenditures:	413,186	436,142	22,956
Financial Obligations			
Infrastructure Development Grant			
College Park (CRA-2021-06)	400,000	400,000	0
Total Financial Obligations:	400,000	400,000	0
Plan Authorized Expenditures			
Unallocated Plan Authorized Expenditures	2,396,645	2,559,191	162,546
Total Plan Authorized Expenditures:	2,396,645	2,559,191	162,546
Total Expenditures:	3,209,831	3,395,333	185,502

Other Funds

Emergency Reserve
Fund - 00119

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Investment Pool / Interest Earnings	4,868,450	3,092,077	3,724,997	20.5%	632,920
Transfers From Other Funds	0	780,000	0	(100.0%)	(780,000)
Transfers from Fund Balance	0	132,469,626	136,613,674	3.1%	4,144,048
TOTAL REVENUE	**4,868,450**	**136,341,703**	**140,338,671**	**2.9%**	**3,996,968**
EXPENDITURES					
Cash Carryover	0	136,341,703	140,338,671	2.9%	3,996,968
TOTAL EXPENDITURES	**0**	**136,341,703**	**140,338,671**	**2.9%**	**3,996,968**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

EMERGENCY RESERVE
FUND 00119

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

Municode Section 106.107 - Ordinance 2023-870-E revised the code language:
"The goal for the City Emergency Reserve Fund is to equal approximately seven to ten percent of the total General Fund/General Services District budgeted expenditures. Annually, during the budget process, the Mayor, if the minimum goals are not met shall recommend added contributions to the Emergency Reserve."

Code section 106.106 (b) sets the planning target as a percentage of the operating budget. The Budget Office uses annual operating revenue as a base for this calculation and feels it is a better indicator of the General Fund Operating fund budget verses expenditures. Annual revenue can be used for either annual or one-time expenses.

REVENUE
Investment Pool / Interest Earnings

- This amount is made up of anticipated interest earnings for FY 27.

Transfers from Fund Balance

- This amount is the actual cash balance in the fund as of 6/26/26 and any unposted transfer from the General Fund Operating fund.

EXPENDITURES
Cash Carryover

- This is the estimated FY 27 ending cash balance including any additional transfer from General Operating and anticipated interest income.

Jacksonville Upward Mobility Program
Fund - 10906

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Transfers From Other Funds	310,000	461,000	328,275	(28.8%)	(132,725)
TOTAL REVENUE	**310,000**	**461,000**	**328,275**	**(28.8%)**	**(132,725)**
EXPENDITURES					
Other Operating Expenses	757,018	461,000	328,275	(28.8%)	(132,725)
TOTAL EXPENDITURES	**757,018**	**461,000**	**328,275**	**(28.8%)**	**(132,725)**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

JACKSONVILLE UPWARD MOBILITY PROGRAM
FUND 10906

BACKGROUND

Code Chapter 180 and 111.630

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

Section 180.103

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

REVENUE

Transfers from Other Funds

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

EXPENDITURES

Other Operating Expenses

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

Better Jacksonville Trust Fund BJP
Fund - 11001

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Local Option Sales Tax	129,857,929	179,000,710	75,953,583	(57.6%)	(103,047,127)
Investment Pool / Interest Earnings	9,004,088	7,724,364	7,490,380	(3.0%)	(233,984)
TOTAL REVENUE	**138,862,017**	**186,725,074**	**83,443,963**	**(55.3%)**	**(103,281,111)**
EXPENDITURES					
Debt Service	92,403,538	108,371,074	33,148,963	(69.4%)	(75,222,111)
Transfers to Other Funds	103,035,681	78,354,000	50,295,000	(35.8%)	(28,059,000)
TOTAL EXPENDITURES	**195,439,219**	**186,725,074**	**83,443,963**	**(55.3%)**	**(103,281,111)**

AUTHORIZED POSITION CAP

	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

BETTER JACKSONVILLE TRUST FUND BJP
FUND 11001

BACKGROUND

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

REVENUE

Local Option Sales Tax

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

Investment Pool / Interest Earnings

- This amount is the FY 25 actual interest earnings within the fund.

EXPENDITURES

Debt Service

- This category includes the FY 27 required debt service payments offset by several all-years budget adjustments.

Transfers to Other Funds

- This category contains the FY 27 transfer of available cash to the Authorized Capital Project funds (FD 32124) to fund projects within the FY 2026-2027 capital improvement plan.

Beach Erosion - Local
Fund - 11404

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Transfers From Other Funds	500,000	500,000	500,000	0.0%	0
TOTAL REVENUE	**500,000**	**500,000**	**500,000**	**0.0%**	**0**
EXPENDITURES					
Cash Carryover	0	500,000	500,000	0.0%	0
TOTAL EXPENDITURES	**0**	**500,000**	**500,000**	**0.0%**	**0**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

BEACH EROSION – LOCAL
FUND 11404

BACKGROUND

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

REVENUE

Transfers From Other Funds

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

EXPENDITURES

Cash Carryover

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

General Trust & Agency
Fund - 11528

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Miscellaneous Revenue	331,660	200,000	200,000	0.0%	0
Transfers From Other Funds	575,000	600,000	600,000	0.0%	0
TOTAL REVENUE	**906,660**	**800,000**	**800,000**	**0.0%**	**0**
EXPENDITURES					
Professional and Contractual Services	712,579	800,000	800,000	0.0%	0
TOTAL EXPENDITURES	**712,579**	**800,000**	**800,000**	**0.0%**	**0**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

GENERAL TRUST & AGENCY
FUND 11528

BACKGROUND
Code Section: 111.471
Prior to the passage of 2016-008-E, a special revenue fund housed the funds for the City Wellness and Fitness Program per ordinance 2014-479. With the passage of 2016-008-E, a new fund was created and the funds from that special revenue fund were transferred in. The funding can be used for fitness activities, wellness programs, equipment, biometric testing services, rewards programs, and all other products and services deemed necessary, including the services of an independent contractor to manage the programs.

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

SERVICE LEVELS / ENHANCEMENTS
Service levels for this fund are unchanged for the fiscal year 2026-2027.

REVENUE
Miscellaneous Revenue

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

Transfers from Other Funds

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

EXPENDITURES
Professional and Contractual Services

- $200,000 is being appropriated to fund wellness and fitness program expenditures, and $600,000 is being appropriated for expenditures associated with the Mental Health Offender Program (MHOP).

Art In Public Places Trust Fund
Fund - 11532

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Transfers From Other Funds	196,575	364,809	378,000	3.6%	13,191
TOTAL REVENUE	**196,575**	**364,809**	**378,000**	**3.6%**	**13,191**
EXPENDITURES					
Professional and Contractual Services	18,164	32,727	37,800	15.5%	5,073
Other Operating Expenses	655	70,263	37,800	(46.2%)	(32,463)
Capital Outlay	152,910	261,819	302,400	15.5%	40,581
TOTAL EXPENDITURES	**171,729**	**364,809**	**378,000**	**3.6%**	**13,191**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

ART IN PUBLIC PLACES TRUST FUND
FUND 11532

BACKGROUND

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

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

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

REVENUE

Transfers From Other Funds

- This category contains a transfer from the General Fund Operating fund (FD 00111) for the FY 27 applicable capital projects.

EXPENDITURES

Professional and Contractual Services
Other Operating Expenses
Capital Outlay

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

Local Hospital Tax Fund
Fund - 11559

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Impact Fees and Special Assessments	79,273,515	0	10,000,000		10,000,000
TOTAL REVENUE	**79,273,515**	**0**	**10,000,000**		**10,000,000**
EXPENDITURES					
Transfers to Other Funds	0	0	10,000,000		10,000,000
TOTAL EXPENDITURES	**0**	**0**	**10,000,000**		**10,000,000**

AUTHORIZED POSITION CAP

	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

LOCAL HOSPITAL TAX FUND
FUND 11559

BACKGROUND
Municipal Code Chapter 491
Ordinance 2021-456-E created new code chapter 491 Local Provider Participation Fund and this fund was established to house any special assessments levied and collected against assessed properties located within the City of Jacksonville to benefit the assessed properties through enhanced Medicaid payments for local services. Specifically, such assessments have been to fund the nonfederal share of Medicaid payments.

Each year, the local hospitals have requested such assessments so the City could remit amounts requested by the Florida Agency for Health Care Administration thereby allowing each participating provider to pull down Federal funds far greater than the assessments imposed and collected. Ordinances previously approving this annual assessment are: 2021-581-E, 2022-643-E, 2023-551-E, 2024-632-E, and 2025-610-E.

Each year, any residual funds not requested by the Florida Agency for Health Care Administration based on their methodologies and formulas have remained in Fund 11559 and leveraged in subsequent years to reduce the required special assessment amount. Per FY26 discussions with the third-party consultant supporting the City's special assessment process, they confirmed residual funds are, by right and Ordinance Code, assets of the City of Jacksonville.

REVENUE
Impact Fees and Special Assessments
- Available revenue within this all-years fund is being appropriated to fund health programs.

EXPENDITURES
Transfers to Other Funds
- The available funding is being transferred to the General Fund Operating fund.

Debt Management Fund
Fund - 57101

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Internal Service Revenue	87,568,194	117,894,835	118,906,411	0.9%	1,011,576
Debt Funding	424,745,911	559,457,954	443,573,000	(20.7%)	(115,884,954)
TOTAL REVENUE	**512,314,105**	**677,352,789**	**562,479,411**	**(17.0%)**	**(114,873,378)**
EXPENDITURES					
Debt Service	128,537,060	117,894,835	118,906,411	0.9%	1,011,576
Payment to Fiscal Agents	411,063,833	559,457,954	443,573,000	(20.7%)	(115,884,954)
TOTAL EXPENDITURES	**539,600,893**	**677,352,789**	**562,479,411**	**(17.0%)**	**(114,873,378)**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

DEBT MANAGEMENT FUND
FUND 57101

BACKGROUND

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

REVENUE

Internal Service Revenue

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

Debt Funding

- This amount represents the FY 27 net proposed new borrowing authorization.

EXPENDITURES

Debt Service

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

Payments to Fiscal Agents

- This amount is the FY 27 proposed new loan amounts to be authorized. Additional detail is provided in 2026-505 and 2026-504 B4 and B4b.

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Tables For Those Using Non-Electronic

Versions of This Document

Departments by Fund

Advisory Boards and Commissions

Advisory Boards And Commissions (CTQB and CSB)
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Charges for Services	248,070	124,000	254,000	104.8%	130,000
Fines and Forfeits	2,750	1,000	1,750	75.0%	750
Miscellaneous Revenue	629	1,500	1,000	(33.3%)	(500)
TOTAL REVENUE	251,449	126,500	256,750	103.0%	130,250
EXPENDITURES					
Salaries	313,582	323,434	335,868	3.8%	12,434
Pension Costs	103,016	42,301	35,431	(16.2%)	(6,870)
Employer Provided Benefits	41,826	41,009	63,817	55.6%	22,808
Internal Service Charges	125,387	110,794	130,311	17.6%	19,517
Insurance Costs and Premiums - Allocations	1,599	1,365	1,533	12.3%	168
Professional and Contractual Services	0	0	644		644
Other Operating Expenses	6,648	8,913	6,638	(25.5%)	(2,275)
Extraordinary Lapse	0	(7,994)	0	(100.0%)	7,994
TOTAL EXPENDITURES	592,058	519,822	574,242	10.5%	54,420

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	5	5	0
Part Time Hours	1,248	1,248	0

EXPENDITURES BY DIVISION	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
Boards and Commissions	265,204	236,436	263,230	11.3%	26,794
Construction Trades Qualifying Board	326,854	283,386	311,012	9.7%	27,626
DEPARTMENT TOTAL	592,058	519,822	574,242	10.5%	54,420

ADVISORY BOARDS AND COMMISSIONS
GENERAL FUND OPERATING

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

SERVICE LEVELS / ENHANCEMENTS
Service levels for this department are unchanged for the fiscal year 2026-2027.

REVENUE
Charges for Services
- This revenue represents charges for contractor certification and renewal examination fees. The CTQB-issued certifications were renewed in FY 25. These certifications are renewed every two years resulting in an increase of $130,000 in contractor certification and renewal fees for FY 27.

Fines and Forfeits
- This houses revenues from code violation fines.

Miscellaneous Revenue
- This houses revenues from miscellaneous sales and charges.

EXPENDITURES
Salaries
- The net increase in this category is mainly due to wage increases effective October 1st, 2026, related to collective bargaining.

Pension Costs
- This category includes the FY 27 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits
- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mainly due to changes in Group Health cost allocations beginning in FY 27.

Internal Service Charges
- This category includes all the estimated internal service billing for the various services provided to this department by the City's internal service providers, the largest of which are $49,457 in building cost allocation at the Yates Building and $43,912 in the OGC legal allocation. The change in this category is mainly driven by increases of $13,366 in OGC legal costs, $4,609 in computer system maintenance & security, and $3,085 in mailroom charge. However, these were partly offset by a decrease of $4,280 in ITD replacements.

Insurance Costs and Premiums - Allocations
- This amount includes general liability insurance costs.

Professional and Contractual Services
- The water service delivery budgets have been moved to Water Billing Expense as part of the FY 27 Budget Process to better track city spending on this item and to standardize processes.

Other Operating Expenses

- This category is made of various small items, the largest of which includes $3,700 in court reporters' costs for the Civil Service Board. The net decreases are mainly due to the movement of the water billing expense to Professional and Contractual Services, and the reduction of Miscellaneous Services & Charges.

City Council Extraordinary Lapse

- The extraordinary 2% lapse on controllable costs that the City Council imposed on various departments and program areas within the General Fund during the FY 26 budget hearings has been removed for the FY 27 budget.

AUTHORIZED POSITION CAP

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

City Council

City Council
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Charges for Services	350,850	198,310	90,030	(54.6%)	(108,280)
Miscellaneous Revenue	273,788	244,050	299,498	22.7%	55,448
TOTAL REVENUE	624,638	442,360	389,528	(11.9%)	(52,832)
EXPENDITURES					
Salaries	6,957,017	6,399,793	6,640,830	3.8%	241,037
Pension Costs	1,957,474	616,749	679,631	10.2%	62,882
Pension Costs - PSDC / FRS	474,179	0	0		0
Employer Provided Benefits	809,225	666,371	1,079,717	62.0%	413,346
Internal Service Charges	1,998,686	2,171,350	2,463,487	13.5%	292,137
Inter-Departmental Billing	0	0	15,298		15,298
Insurance Costs and Premiums - Allocations	33,942	35,931	31,945	(11.1%)	(3,986)
Professional and Contractual Services	527,174	611,840	555,022	(9.3%)	(56,818)
Other Operating Expenses	480,301	460,395	477,116	3.6%	16,721
Contingencies	0	1,855,800	1,999,721	7.8%	143,921
Extraordinary Lapse	0	(203,475)	0	(100.0%)	203,475
TOTAL EXPENDITURES	13,237,998	12,614,754	13,942,767	10.5%	1,328,013

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	65	65	0
Part Time Hours	8,824	8,824	0

EXPENDITURES BY DIVISION	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
Council Auditor	3,278,142	2,785,733	2,985,545	7.2%	199,812
Council Members Direct	1,985,948	1,928,931	2,130,527	10.5%	201,596
Council Operations	7,197,834	7,111,776	7,992,606	12.4%	880,830
Value Adjustment Board	776,074	788,314	834,089	5.8%	45,775
DEPARTMENT TOTAL	13,237,998	12,614,754	13,942,767	10.5%	1,328,013

CITY COUNCIL
GENERAL FUND OPERATING

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

SERVICE LEVELS / ENHANCEMENTS
Council Staff Services:
Additional annual funding of $112,872 was provided for the following requests: $7,872 for new dues and subscriptions, $25,000 for part-time salary costs for a retired JSO officer, and $80,000 for professional services with Wander Media.

Council Direct Expenditures:
One-time funding of $15,298 was provided for facility rental for the 2027 City Council members installation ceremony and $5,000 was provided for painting Council Member suites and offices.

REVENUE
Charges for Services
- This amount represents the anticipated Value Adjustment Board protest fee revenue.

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

EXPENDITURES
Salaries
- Costs related to the 19 elected positions detailed in the Authorized Position Cap section below are placed into contingency to be appropriated through a separate ordinance. The net increase in this category is mainly due to an anticipated October 1, 2026 wage increase and various pay increases provided during FY 26.

Pension Costs
- This category includes the FY 27 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits
- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mainly due to changes in Group Health cost allocations beginning in FY 27. Costs related to the 19 elected positions detailed in the Authorized Position Cap section below are placed into contingency to be appropriated through a separate ordinance.

Internal Service Charges
- This category includes all estimated internal service billings for the various services provided to this department by the City's internal service providers. The net change in this category is mostly driven by increases of $291,026 in Office of General Council legal costs and $21,523 in ITD replacements, which is slightly offset by a decrease of $30,596 in computer system maintenance and security costs.

Insurance Costs and Premiums - Allocations
- This category includes costs for general liability insurance.

Professional and Contractual Services

- The amount includes funding in VAB for special magistrates of $380,704 and $173,117 in the Council Staff Services activity.
- The water service delivery budgets have been moved to Water Billing Expense as part of the FY 27 Budget Process to better track city spending on this item and to standardize processes.

Other Operating Expenses

- This category is made up of various small items, the largest of which are hardware/software licenses and maintenance costs of $167,019, miscellaneous services and charges of $88,747, travel / training costs of $81,021, advertising and promotion of $37,500, and office supplies of $34,350.

Contingencies

- $2 million in personnel costs related to the 19 elected positions detailed in the Authorized Position Cap section below are placed into contingency due to conflict of interest. The funding will be appropriated through a separate ordinance.

City Council Extraordinary Lapse

- The extraordinary 2% lapse on controllable costs that the City Council imposed on various departments and program areas within the General Fund during the FY 26 budget hearings has been removed for the FY 27 budget.

AUTHORIZED POSITION CAP

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

Tourist Development Council
Fund - 10301

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Bed / Tourist Development Tax	10,875,900	11,068,127	10,854,873	(1.9%)	(213,254)
Investment Pool / Interest Earnings	365,996	226,565	251,390	11.0%	24,825
Transfers from Fund Balance	1,100,000	951,358	1,943,481	104.3%	992,123
TOTAL REVENUE	**12,341,896**	**12,246,050**	**13,049,744**	**6.6%**	**803,694**
EXPENDITURES					
Salaries	177,618	182,326	188,057	3.1%	5,731
Pension Costs	21,287	51,045	53,510	4.8%	2,465
Employer Provided Benefits	22,053	19,857	28,470	43.4%	8,613
Internal Service Charges	55,294	40,813	57,561	41.0%	16,748
Insurance Costs and Premiums - Allocations	794	675	790	17.0%	115
Professional and Contractual Services	0	2	2	0.0%	0
Other Operating Expenses	9,868,549	10,656,933	11,949,215	12.1%	1,292,282
Indirect Cost	26,425	24,954	31,980	28.2%	7,026
Transfers to Other Funds	813,552	1,269,445	740,159	(41.7%)	(529,286)
TOTAL EXPENDITURES	**10,985,572**	**12,246,050**	**13,049,744**	**6.6%**	**803,694**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	2	2	0
Part Time Hours	1,600	1,600	0

TOURIST DEVELOPMENT COUNCIL
FUND 10301

BACKGROUND
Chapter 70, *Ordinance Code*:
The Duval County Tourist Development Council (TDC) is the governing body that oversees the collection and distribution of the local-option tourist development tax authorized to counties by Florida Statutes. Jacksonville currently levies a six percent tourist development tax on transient accommodations in the city. Two percent is placed in this fund to promote tourism.

SERVICE LEVELS / ENHANCEMENTS
Service levels for this fund are unchanged for the fiscal year 2026-2027.

REVENUE
Bed / Tourist Development Tax

- This represents the anticipated two cent tax levy on lodging for FY 27.

Investment Pool / Interest Earnings

- This represents the anticipated interest earnings for FY 27.

Transfer From Fund Balance

- Fund balance has been appropriated in FY 27 to balance the fund.

EXPENDITURES
Salaries

- The net increase in this category is mainly due to an anticipated wage increase effective October 1st, 2026.

Pension Costs

- This category includes the FY 27 required contribution for the general employees defined benefit plan, including the unfunded liability (UAAL), as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mainly due to changes in Group Health cost allocations beginning in FY 27.

Internal Service Charges

- This category includes all estimated internal service billings for the various services provided to this department by the City's internal service providers. The change in this category is mostly driven by increases of $10,784 in OGC legal charges and $5,352 in computer system maintenance and security costs.

Insurance Costs and Premiums - Allocations

- This amount includes general liability insurance costs.

Other Operating Expenses

- This category is made up of various items, including trust fund authorized expenditures which comprises $11,948,533 of the budget and majority of the net change for this category. Additional details for the uses of the trust fund authorized expenditures can be found in the budget ordinance 2026-504 schedule W.

Indirect Cost

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

Transfers to Other Funds

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

AUTHORIZED POSITION CAP

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

Tourist Development Special Revenue
Fund - 10304

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Investment Pool / Interest Earnings	235,168	148,218	209,843	41.6%	61,625
Transfers From Other Funds	813,552	1,261,784	740,159	(41.3%)	(521,625)
TOTAL REVENUE	**1,048,720**	**1,410,002**	**950,002**	**(32.6%)**	**(460,000)**
EXPENDITURES					
Other Operating Expenses	705,729	1,410,000	950,000	(32.6%)	(460,000)
Contingencies	0	2	2	0.0%	0
TOTAL EXPENDITURES	**705,729**	**1,410,002**	**950,002**	**(32.6%)**	**(460,000)**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

TOURIST DEVELOPMENT SPECIAL REVENUE
FUND 10304

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

SERVICE LEVELS / ENHANCEMENTS
Service levels for this fund are unchanged for the fiscal year 2026-2027.

REVENUE
Investment Pool / Interest Earnings
- This represents the anticipated interest earnings for FY 27.

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

EXPENDITURES
Other Operating Expenses
- This category represents various trust fund authorized expenditures including $940,000 for convention grants and $10,000 for industry development.

Downtown Investment Authority

Downtown Investment Authority
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Miscellaneous Revenue	3,025	6,000	6,000	0.0%	0
TOTAL REVENUE	3,025	6,000	6,000	0.0%	0
EXPENDITURES					
Salaries	1,166,863	1,352,660	1,343,090	(0.7%)	(9,570)
Pension Costs	162,800	155,083	155,230	0.1%	147
Employer Provided Benefits	96,787	118,525	196,082	65.4%	77,557
Internal Service Charges	462,636	686,275	536,854	(21.8%)	(149,421)
Insurance Costs and Premiums - Allocations	6,861	6,437	7,007	8.9%	570
Professional and Contractual Services	445,220	340,000	340,349	0.1%	349
Other Operating Expenses	217,192	194,915	191,971	(1.5%)	(2,944)
Supervision Allocation	(1,427,834)	(2,103,655)	(2,034,623)	(3.3%)	69,032
Extraordinary Lapse	0	(3,904)	0	(100.0%)	3,904
TOTAL EXPENDITURES	1,130,525	746,336	735,960	(1.4%)	(10,376)

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	12	12	0
Part Time Hours	200	200	0

EXPENDITURES BY DIVISION	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
DIA Administration	1,130,525	746,336	735,960	(1.4%)	(10,376)
DEPARTMENT TOTAL	1,130,525	746,336	735,960	(1.4%)	(10,376)

DOWNTOWN INVESTMENT AUTHORITY
GENERAL FUND OPERATING

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

SERVICE LEVELS / ENHANCEMENTS
Service levels for this department are unchanged for the fiscal year 2026-2027.

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

EXPENDITURES
Salaries
- The net decrease in this category is mainly due to vacancies and the unfunding of a position in FY27, which are offset by an anticipated wage increase effective October 1st, 2026.

Pension Costs
- This category includes the FY 27 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits
- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mainly due to changes in Group Health cost allocations beginning in FY 27.

Internal Service Charges
- This category includes the estimated internal service billings for the various services provided to this department by the City's internal service providers, the largest of which is $419,517 in OGC legal. The net change in this category is mostly driven by decreases of $119,022 in OGC legal and $28,773 in computer system maintenance and security costs, although these were somewhat offset by small increases in other areas.

Insurance Costs and Premiums - Allocations
- This amount represents the general liability and miscellaneous insurance cost.

Professional and Contractual Services
- This category represents funding for multiple expenditures including services to conduct research and special projects, to provide various real estate services, and transcription. The water service delivery budgets have been moved to Water Billing Expense as part of the FY 27 Budget Process to better track city spending on this item and to standardize processes.

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

Supervision Allocation

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

City Council Extraordinary Lapse

- The extraordinary 2% lapse on controllable costs that the City Council imposed on various departments and program areas within the General Fund during the FY 26 budget hearings has been removed for the FY 27 budget.

AUTHORIZED POSITION CAP

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

Public Parking
Fund - 41102

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Permits and Fees	84,815	87,460	87,265	(0.2%)	(195)
Charges for Services	4,183,680	4,135,948	4,626,450	11.9%	490,502
Fines and Forfeits	471,388	448,826	472,453	5.3%	23,627
Miscellaneous Revenue	58,516	74,650	73,661	(1.3%)	(989)
Investment Pool / Interest Earnings	73,395	55,284	46,738	(15.5%)	(8,546)
Transfers from Fund Balance	0	147,434	0	(100.0%)	(147,434)
TOTAL REVENUE	**4,871,794**	**4,949,602**	**5,306,567**	**7.2%**	**356,965**
EXPENDITURES					
Salaries	1,630,195	1,772,096	1,840,122	3.8%	68,026
Calculated Vacancy Rate Contra Expense	0	(55,064)	(52,292)	(5.0%)	2,772
Pension Costs	402,316	452,055	479,983	6.2%	27,928
Employer Provided Benefits	288,370	321,797	449,195	39.6%	127,398
Internal Service Charges	823,362	781,210	783,837	0.3%	2,627
Insurance Costs and Premiums - Allocations	504,114	413,437	390,086	(5.6%)	(23,351)
Professional and Contractual Services	13,707	10,002	21,361	113.6%	11,359
Other Operating Expenses	650,967	809,988	1,097,963	35.6%	287,975
Capital Outlay	39,610	3	4	33.3%	1
Supervision Allocation	122,699	92,872	104,770	12.8%	11,898
Indirect Cost	180,853	203,772	191,538	(6.0%)	(12,234)
Transfers to Other Funds	1,060,000	147,434	0	(100.0%)	(147,434)
TOTAL EXPENDITURES	**5,716,193**	**4,949,602**	**5,306,567**	**7.2%**	**356,965**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	36	36	0
Part Time Hours	4,160	4,160	0

PUBLIC PARKING
FUND 41102

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

SERVICE LEVELS / ENHANCEMENTS
Several enhancements have been added for FY 27 including:

- One-time increase of $4,550 for additional employee training
- One-time increase of $117,597 for pressure washing for the parking decks at the Ed Ball, Library, and Yates garages
- Annual increase of $10,000 for additional landscaping and janitorial services for Friendship Fountain parking lot
- Annual increase of $168,506 for hardware-software maintenance and licenses for a five-year agreement with Flash Parking for various downtown garages

REVENUE
Permits and Fees

- This category represents permits for scooters and on-street parking placards, as well as wrecker and towing firm fees for vehicles left unattended after 24 hours.

Charges for Services

- This category includes various parking fees collected by Public Parking. The largest revenue items include monthly parking fees of $2.12 million and daily parking fees of $1.66 million.

Fines and Forfeits

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

Miscellaneous Revenue

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

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 27.

Transfers from Fund Balance

- Fund balance appropriation in FY 26 was removed.

EXPENDITURES
Salaries

- The net increase in this category is mainly due to wage increases effective October 1st, 2026, related to collective bargaining.

Calculated Vacancy Rate Contra Expense

- This reflects an estimated salary and benefit vacancy rate based on the average turnover ratio and estimated number of vacancies in FY 27.

Pension Costs

- This category includes the FY 27 required contribution for the general employees defined benefit plan, including the unfunded liability (UAAL), as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mainly due to changes in Group Health cost allocations beginning in FY 27.

Internal Service Charges

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

Insurance Costs and Premiums - Allocations

- This amount includes general liability and miscellaneous insurance costs.

Professional and Contractual Services

- This category includes funding for various contracted maintenance services for the Southbank lots in Downtown. The water service delivery budgets have been moved to Water Billing Expense as part of the FY 27 Budget Process to better track city spending on this item and to standardize processes. The increase in this category is due to the movement of the water service delivery budgets and the approval of the enhancement referenced above for the Friendship Fountain parking lot.

Other Operating Expenses

- This category contains various small and several large expenditures, the largest of which include $518,617 in hardware/software maintenance and licenses costs, $372,774 in combined repairs and maintenance costs (including repairs to building and equipment as well as repair and maintenance supplies), and $118,865 in credit card fees. The net increase in this category is almost entirely driven by the addition of $168,506 in hardware-software maintenance and licenses and $117,597 in repairs to building and equipment, explained in the Service Levels / Enhancements section.

Supervision Allocation

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

Indirect Cost

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

AUTHORIZED POSITION CAP

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

Employee Services

Employee Services
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Miscellaneous Revenue	33	450	350	(22.2%)	(100)
TOTAL REVENUE	33	450	350	(22.2%)	(100)
EXPENDITURES					
Salaries	2,984,475	3,155,602	3,259,785	3.3%	104,183
Pension Costs	1,059,805	328,813	349,747	6.4%	20,934
Employer Provided Benefits	404,391	399,610	659,933	65.1%	260,323
Internal Service Charges	1,907,497	1,581,831	1,290,124	(18.4%)	(291,707)
Insurance Costs and Premiums	(12,773)	20,000	20,000	0.0%	0
Insurance Costs and Premiums - Allocations	13,606	11,628	13,571	16.7%	1,943
Professional and Contractual Services	899,542	1,090,891	1,074,651	(1.5%)	(16,240)
Other Operating Expenses	635,371	770,971	765,413	(0.7%)	(5,558)
Supervision Allocation	43,423	62,469	54,883	(12.1%)	(7,586)
Extraordinary Lapse	0	(113,084)	0	(100.0%)	113,084
TOTAL EXPENDITURES	7,935,337	7,308,731	7,488,107	2.5%	179,376

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	42	42	0
Part Time Hours	2,644	2,644	0

EXPENDITURES BY DIVISION	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
Benefits	(8,541)	20,000	20,000	0.0%	0
Employee and Labor Relations Administration	1,393,503	1,195,007	1,357,830	13.6%	162,823
Employee Services Office of the Director	675,109	594,509	594,437	0.0%	(72)
Talent Management	5,875,266	5,499,215	5,515,840	0.3%	16,625
DEPARTMENT TOTAL	7,935,337	7,308,731	7,488,107	2.5%	179,376

EMPLOYEE SERVICES
GENERAL FUND OPERATING

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

SERVICE LEVELS / ENHANCEMENTS
Service levels for this department are unchanged for fiscal year 2026-2027.

REVENUES
Miscellaneous Revenue
- This amount represents the expected revenue from sales of books, maps & regulations for FY 27.

EXPENDITURES
Salaries
- The net increase in this category is mainly due to wage increases effective October 1st, 2026, related to collective bargaining.

Pension Costs
- This category includes the FY 27 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits
- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mainly due to changes in Group Health cost allocations beginning in FY 27.

Internal Service Charges
- This category includes all the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The change in this category is primarily driven by a decrease of $324,822 in computer systems maintenance and security, which is partially offset by an increase of $27,596 in legal charges.

Insurance Costs and Premiums
- This amount represents costs for the Patient Centered Outcomes Research Institute (PCORI) fee.

Insurance Costs and Premiums - Allocations
- This amount represents costs for general liability insurance.

Professional and Contractual Services
- This category houses funding for medical services consultant costs of $918,250, as well as employment and education verification and background screening services of $154,600.
- The water service delivery budgets have been moved to Water Billing Expense as part of the FY 27 Budget Process to better track city spending on this item and to standardize processes.

Other Operating Expenses
- This category consists of various items, the largest of which include $695,000 in tuition reimbursement and $18,000 in facility rental costs.

Supervision Allocation

- This amount represents a portion of administrative costs for one employee who performs work in this fund and Group Health (FD_56201).

Extraordinary Lapse

- The extraordinary 2% lapse on controllable costs that the City Council imposed on various departments and program areas within the General Fund during the FY 26 budget hearings has been removed for the FY 27 budget.

AUTHORIZED POSITION CAP

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

Group Health
Fund - 56201

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Charges for Services: Insurance Premiums	76,922,493	81,616,669	107,361,171	31.5%	25,744,502
Miscellaneous Revenue	0	0	10,349,475		10,349,475
Investment Pool / Interest Earnings	500,690	494,739	224,179	(54.7%)	(270,560)
Transfers From Other Funds	5,000,000	23,278,858	0	(100.0%)	(23,278,858)
TOTAL REVENUE	**82,423,183**	**105,390,266**	**117,934,825**	**11.9%**	**12,544,559**
EXPENDITURES					
Salaries	722,208	745,030	778,801	4.5%	33,771
Calculated Vacancy Rate Contra Expense	0	(19,093)	(17,201)	(9.9%)	1,892
Pension Costs	259,776	187,491	208,371	11.1%	20,880
Employer Provided Benefits	108,585	115,073	179,959	56.4%	64,886
Internal Service Charges	170,391	155,031	195,258	25.9%	40,227
Insurance Costs and Premiums	92,508,065	103,308,117	115,721,009	12.0%	12,412,892
Insurance Costs and Premiums - Allocations	3,168	2,736	3,241	18.5%	505
Professional and Contractual Services	279,690	629,000	629,701	0.1%	701
Other Operating Expenses	3,285	5,872	5,172	(11.9%)	(700)
Capital Outlay	0	1	1	0.0%	0
Supervision Allocation	(43,423)	(62,469)	(54,883)	(12.1%)	7,586
Indirect Cost	283,496	323,477	285,396	(11.8%)	(38,081)
TOTAL EXPENDITURES	**94,295,241**	**105,390,266**	**117,934,825**	**11.9%**	**12,544,559**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	9	9	0
Part Time Hours	3,440	3,440	0

GROUP HEALTH
FUND 56201

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

SERVICE LEVELS / ENHANCEMENTS
Service levels for this fund are unchanged for fiscal year 2026-2027.

REVENUE
Charges for Services: Insurance Premiums

- The revenue in this category is from billings to agency customers for premiums paid from this fund. The increase in this category is mainly driven by increases of $21.23 million in health insurance premiums for COJ non-public safety employees and $4.36 million in health insurance premiums for COJ public safety employees.
- A phased employer contribution strategy has been implemented to mitigate the impact of rising healthcare premiums. Under this approach, the City will absorb the initial increase in FY 27, with employee payroll deductions gradually increasing in subsequent years. Departmental expenditure budgets for employer provided benefits have been increased accordingly to reflect this strategy.

Miscellaneous Revenue

- This amount represents anticipated $8.54 million of rebate commission from pharmacy for Group Health and $1.81 million subsidy from General Fund Operating (FD_00111). These are new, one-time items for FY27.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 27.

Transfers from Other Funds

- The transfer from various funds to balance this fund has been eliminated for FY27.

EXPENDITURES
Salaries

- The net increase in this category is mainly due to wage increases effective October 1st, 2026, related to collective bargaining.

Calculated Vacancy Rate Contra Expense

- This reflects an estimated salary and benefit vacancy rate based on the average turnover ratio and estimated number of vacancies in FY 27.

Pension Costs

- This category includes the FY 27 required contribution for the general employees defined benefit plan, including the unfunded liability (UAAL), as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mainly due to changes in Group Health cost allocations beginning in FY 27.

Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this fund by the City's internal service providers, the largest of which include $98,100 in building cost allocation, $35,162 in computer systems maintenance & security and $26,829 in mailroom charge. The increase in this category is mainly driven by increases of $28,466 in building allocation costs and $6,054 in legal charges.

Insurance Costs and Premiums

- This category includes an allocation from Risk Management for general liability and miscellaneous insurance costs. However, the bulk of the funding in this category is for the insurance premiums paid for health, dental, life and vision. The change in this category is primarily driven by increases of $7.78 million in estimated costs for Group Health claims and $4.36 million in IAFF/FOP Health Trust premium costs.

Insurance Costs and Premiums - Allocations

- This category includes costs for general liability insurance.

Professional and Contractual Services

- This category includes funding for consulting/actuary services for the City's self-insurance health plan, the employee assistance program, the flexible spending accounting administrator, and Cobra/Affordable Care Act compliance. The water service delivery budgets have been moved to Water Billing Expense as part of the FY 27 Budget Process to better track city spending on this item and to standardize processes.

Other Operating Expenses

- This category is made of various small items, the largest of which is $3,000 for office supplies. The change in this category is solely driven by a decrease of $700 in miscellaneous services and charges.

Supervision Allocation

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

Indirect Cost

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

AUTHORIZED POSITION CAP

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

Executive Office of the Mayor

Executive Office of the Mayor
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
EXPENDITURES					
Salaries	3,629,035	3,352,446	3,703,286	10.5%	350,840
Pension Costs	573,601	382,602	389,491	1.8%	6,889
Pension Costs - PSDC / FRS	152,441	148,217	154,430	4.2%	6,213
Employer Provided Benefits	285,961	292,280	442,151	51.3%	149,871
Internal Service Charges	391,166	371,647	390,942	5.2%	19,295
Inter-Departmental Billing	360,146	331,445	375,813	13.4%	44,368
Insurance Costs and Premiums - Allocations	21,428	16,497	17,805	7.9%	1,308
Professional and Contractual Services	(6,676)	0	0		0
Other Operating Expenses	88,422	59,659	77,312	29.6%	17,653
Extraordinary Lapse	0	(90,394)	0	(100.0%)	90,394
TOTAL EXPENDITURES	5,495,524	4,864,399	5,551,230	14.1%	686,831

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	23	23	0
Part Time Hours	3,250	3,556	306

EXPENDITURES BY DIVISION	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
Mayor's Public Affairs	759,125	726,560	805,448	10.9%	78,888
Office of the Mayor	4,736,399	4,137,839	4,745,782	14.7%	607,943
DEPARTMENT TOTAL	5,495,524	4,864,399	5,551,230	14.1%	686,831

EXECUTIVE OFFICE OF THE MAYOR
GENERAL FUND OPERATING

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

EXPENDITURES
Salaries

- The net increase in this category is due to a combination of factors, including inclusion of the $435,000 reduction by City Council during the FY 26 budget process and the anticipated wage increase effective October 1, 2026, which is slightly offset by the removal of $47,498 of part-time salaries for Public Affairs.

Pension Costs

- This category includes the FY 27 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mainly due to changes in Group Health cost allocations beginning in FY 27.

Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this department by the City's internal service providers. The net increase in this category is mainly due to increased fleet costs, which are slightly offset by decreases in building cost allocation and ITD replacements.

Inter-Departmental Billing

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

Insurance Costs and Premiums - Allocations

- This category includes costs for general liability insurance.

Other Operating Expenses

- This category includes several small items, the largest of which is dues and subscriptions at $56,762, an increase of $17,653 resulting from population growth.

City Council Extraordinary Lapse

- The extraordinary 2% lapse on controllable costs that the City Council imposed on various departments and program areas within the General Fund during the FY 26 budget hearings has been removed for the FY 27 budget.

AUTHORIZED POSITION CAP
The authorized cap is unchanged. Part-time hours were increased by 306 hours as part of the budget process.

Finance

Finance
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Charges for Services	15,392	0	0		0
Miscellaneous Revenue	144,867	72,101	87,552	21.4%	15,451
TOTAL REVENUE	160,259	72,101	87,552	21.4%	15,451
EXPENDITURES					
Salaries	6,768,107	7,378,135	7,648,565	3.7%	270,430
Pension Costs	1,642,267	788,514	855,134	8.4%	66,620
Employer Provided Benefits	745,200	799,407	1,310,949	64.0%	511,542
Internal Service Charges	9,006,991	7,875,793	7,686,542	(2.4%)	(189,251)
Insurance Costs and Premiums - Allocations	32,320	27,235	31,845	16.9%	4,610
Professional and Contractual Services	639,069	396,475	679,869	71.5%	283,394
Other Operating Expenses	104,671	103,156	88,411	(14.3%)	(14,745)
Debt Service	3,173	13,000	5,500	(57.7%)	(7,500)
Grants, Aids & Contributions	1,123,586	0	0		0
Extraordinary Lapse	0	(189,930)	0	(100.0%)	189,930
TOTAL EXPENDITURES	20,065,384	17,191,785	18,306,815	6.5%	1,115,030

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	80	80	0
Part Time Hours	8,760	8,760	0

EXPENDITURES BY DIVISION	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
Accounting	13,316,950	12,026,386	12,112,738	0.7%	86,352
Budget Office	1,214,368	1,236,152	1,563,266	26.5%	327,114
Finance Office of the Director	1,449,463	1,250,624	1,650,372	32.0%	399,748
Grants and Contract Compliance	2,630,409	1,323,177	1,479,619	11.8%	156,442
Treasury	1,454,194	1,355,446	1,500,820	10.7%	145,374
DEPARTMENT TOTAL	20,065,384	17,191,785	18,306,815	6.5%	1,115,030

FINANCE
GENERAL FUND OPERATING

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

SERVICE LEVELS / ENHANCEMENTS
Service levels for this department are unchanged for the fiscal year 2026-2027.

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

EXPENDITURES
Salaries
- The net increase in this category is mainly due to an anticipated wage increase effective October 1st, 2026.

Pension Costs
- This category includes the FY 27 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits
- This category includes payroll taxes, employee insurance and workers compensation costs. The increase is mainly due to changes in Group Health cost allocations beginning in FY 27.

Internal Service Charges
- This category includes the estimated billings for various services provided to this department by the City's internal service providers. The net decrease in this category is being driven by a reduction of $402,172 in computer system maintenance and security allocation which is somewhat offset by a $243,297 increase in the OGC legal allocation.

Insurance Costs and Premiums - Allocations
- This amount includes general liability insurance costs.

Professional and Contractual Services
- This category includes funding for actuarial studies, bond counsel, government relations, debt compliance, arbitrage, financial advisory, and legal services. The net increase is primarily due to the removal of the $185,000 FY 26 Finance Committee / City Council government relations budget reduction.

Other Operating Expenses
- This category is made of various small and several larger items, the largest of which are hardware-software maintenance and license costs of $45,366 and supplies of $22,280.

Debt Service
- This category includes funding for banking service charges.

City Council Extraordinary Lapse

- The extraordinary 2% lapse on controllable costs that the City Council imposed on various departments and program areas within the General Fund during the FY 26 budget hearings has been removed for the FY 27 budget.

AUTHORIZED POSITION CAP

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

Multiyear Programs and Initiatives
Fund - 00129

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Transfers From Other Funds	0	18,000,000	4,000,400	(77.8%)	(13,999,600)
TOTAL REVENUE	**0**	**18,000,000**	**4,000,400**	**(77.8%)**	**(13,999,600)**
EXPENDITURES					
Salaries	0	0	198,016		198,016
Pension Costs	0	0	23,762		23,762
Employer Provided Benefits	0	0	36,114		36,114
Insurance Costs and Premiums - Allocations	0	0	835		835
Other Operating Expenses	0	0	4,626		4,626
Economic Incentives	0	0	8,123,343		8,123,343
Contingencies	0	16,750,000	(4,386,296)	(126.2%)	(21,136,296)
Transfers to Other Funds	0	1,250,000	0	(100.0%)	(1,250,000)
TOTAL EXPENDITURES	**0**	**18,000,000**	**4,000,400**	**(77.8%)**	**(13,999,600)**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	0	3	3
Part Time Hours	0	0	0

MULTIYEAR PROGRAMS AND INCENTIVES
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 (JSCBA) approved by City Council in ordinance 2024-905-E.

JSCBA – Eastside Strategic Focus program:
The budget as proposed would bring the all-years available contingency funding for this program to $7,700,084, which represents the $8.0 million contributions (FY 26 and FY 27) less program administration expenditures.

SERVICE LEVELS / ENHANCEMENTS
One additional position is being added within the Grants and Contract Compliance Division of Finance to oversee and manage the JSCBA – Eastside Strategic Focus program.

REVENUE
Transfers From Other Funds

- Category contains a transfer from the General Fund Operating fund (FD 00111) to fund the FY 27 $4.0 million contribution for the JSCBA – Eastside Strategic Focus program, which is in addition to the $4.0 million contribution to the same program in FY 26. The category also contains the remaining $400 balance for the 721 Pearl St Garage LLC N5 Ord 2024-495 economic incentive.

EXPENDITURES
Finance
Salaries
Pension Costs
Employer Provided Benefits
Insurance Costs and Premiums – Allocations
Other Operating Expenses

- The costs in these categories are driven by the addition of three positions within this fund to manage and oversee the JSCBA – Eastside Strategic Focus program. The Eastside Strategic Focus is defined as economic development, affordable housing, workforce housing, and the mitigation of homelessness in the Eastside. Two of the positions were approved by City Council during FY 26 as part of ordinance 2026-312-E and the other is being proposed as part of the FY 27 budget process.

Jax Citywide Activities
Economic Incentives

- Budget has been moved from contingencies to the appropriated account string for the below economic incentives
    - 721 Pearl St Garage LLC N5 Ord 2024-495 $1,062,000
    - Jax Porter LLC N11 Ord 2024-495 $4,639,000
    - Osprey River LLC Ord 2024-495 $2,422,343

Contingencies

- Budgetary items included in the FY 27 budget are detailed below:
    - 721 Pearl St Garage LLC N5 Ord 2024-495 ($1,061,600)
    - Jax Porter LLC N11 Ord 2024-495 ($4,639,000)
    - Osprey River LLC Ord 2024-495 ($2,422,343)
    - Balance of JSCBA – Eastside Strategic Focus program $3,736,647

AUTHORIZED POSITION CAP

Two positions were added during FY 26 as part of ordinance 2026-312-E and an additional position is being added as part of the FY 27 budget process.

Driver Education Safety Trust Fund
Fund - 11507

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Fines and Forfeits	266,160	262,165	262,165	0.0%	0
Investment Pool / Interest Earnings	53,330	34,121	42,960	25.9%	8,839
TOTAL REVENUE	**319,490**	**296,286**	**305,125**	**3.0%**	**8,839**
EXPENDITURES					
Grants, Aids & Contributions	298,578	296,286	305,125	3.0%	8,839
TOTAL EXPENDITURES	**298,578**	**296,286**	**305,125**	**3.0%**	**8,839**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

DRIVER EDUCATION SAFETY TRUST FUND
FUND 11507

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

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

Legislation filed in FY 26 revised the amount from $3 to $5, as stated in F.S. 318.1215. This has no impact on the General Fund and provides additional funding for driver education programs.

REVENUE
Fines and Forfeits
- This category reflects the anticipated traffic court criminal and civil service charge fines for FY 27.

Investment Pool / Interest Earnings
- This amount represents anticipated interest earnings for FY 27.

EXPENDITURES
Grants, Aids, and Contributions
- This is a pass-through to the Duval County School Board.

Self Insurance
Fund - 56101

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Charges for Services	1,536,715	1,180,000	1,180,000	0.0%	
Charges for Services: Insurance Premiums	66,929,478	51,862,294	52,889,655	2.0%	1,027,361
Internal Service Revenue	835,365	37,177	61,188	64.6%	24,011
Miscellaneous Revenue	1,295	100	0	(100.0%)	(100)
Investment Pool / Interest Earnings	8,090,414	4,617,675	4,998,683	8.3%	381,008
Transfers from Fund Balance	0	62,823	38,812	(38.2%)	(24,011)
TOTAL REVENUE	**77,393,267**	**57,760,069**	**59,168,338**	**2.4%**	**1,408,269**
EXPENDITURES					
Salaries	1,469,473	1,706,252	1,749,566	2.5%	43,314
Calculated Vacancy Rate Contra Expense	0	(34,264)	(35,609)	3.9%	(1,345)
Pension Costs	360,700	467,505	502,942	7.6%	35,437
Employer Provided Benefits	214,760	228,289	366,779	60.7%	138,490
Internal Service Charges	2,205,247	2,191,931	2,203,308	0.5%	11,377
Insurance Costs and Premiums	41,207,177	47,312,246	48,773,009	3.1%	1,460,763
Insurance Costs and Premiums - Allocations	2,975,224	3,261,096	3,286,496	0.8%	25,400
Professional and Contractual Services	591,142	749,425	323,836	(56.8%)	(425,589)
Other Operating Expenses	305,086	437,340	423,095	(3.3%)	(14,245)
Capital Outlay	0	2	2	0.0%	0
Supervision Allocation	1,148,933	1,216,020	1,315,446	8.2%	99,426
Indirect Cost	255,206	224,227	259,468	15.7%	35,241
TOTAL EXPENDITURES	**50,732,948**	**57,760,069**	**59,168,338**	**2.4%**	**1,408,269**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	26	25	(1)
Part Time Hours	2,600	2,600	0

SELF INSURANCE
FUND 56101

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

SERVICE LEVELS / ENHANCEMENTS
Service levels for this fund are unchanged for fiscal year 2026-2027.

REVENUE
Charges for Services
- This category includes various workers' compensation charges and reimbursements.

Charges for Services: Insurance Premiums
- This amount reflects the anticipated billings to using agencies for premiums paid from this fund.

Internal Service Revenue
- This category includes the FY 27 billings for ergonomic assessments and equipment.

Investment Pool / Interest Earnings
- This amount includes the FY 27 estimates for investment pool earnings.

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

EXPENDITURES
Salaries
- The net increase in this category is mainly due to wage increases effective October 1st, 2026 and other items related to collective bargaining as well as the impact of eliminating a vacant position.

Calculated Vacancy Rate Contra Expense
- This reflects an estimated salary and benefit vacancy rate based on the average turnover ratio and estimated number of vacancies in FY 27.

Pension Costs
- This category includes the FY 27 required contribution for the general employees defined benefit plan, including the unfunded liability (UAAL), as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits
- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mainly due to changes in Group Health cost allocations beginning in FY 27.

Internal Service Charges
- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers, the largest of which is $2,100,000 in OGC legal costs.

Insurance Costs and Premiums

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

Auto / General Liability			
60% Confidence Level **Discounted**			
Net Increase / (Decrease) from Prior Fiscal Year			
City		$2,032,753	
Independent Authorities		$104,835	
Total Auto & GL Increase / (Decrease)			$2,137,588
Workers Comp			
60% Confidence Level **Discounted**			
Net Increase / (Decrease) from Prior Fiscal Year			
City			
Works Comp		$1,367,918	
Heart Hypertension			
Fire and Rescue	($252,739)		
Sheriff's Office	($2,006,735)		
		($2,259,474)	
			($891,556)
Independent Authorities			$214,731
Total Workers Comp Increase / (Decrease)			($676,825)
Total Increase / (Decrease):			$1,460,763

Insurance Costs and Premiums - Allocations

- This amount includes general liability and miscellaneous insurance costs.

Professional and Contractual Services

- This category includes funding for the contacted claim support staff. The decrease is being driven by the removal of funding for a discontinued program.

Other Operating Expenses

- This category contains various small items and several large items including $269,903 to pay the state fee assessment and $100,000 for ergonomic equipment citywide.

Supervision Allocation

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

Indirect Cost

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

AUTHORIZED POSITION CAP

A vacant position is being eliminated as part of the budget process. This will have no impact on service levels.

Insured Programs
Fund - 56301

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Charges for Services	928,956	900,000	900,000	0.0%	0
Charges for Services: Insurance Premiums	18,462,393	17,176,914	16,344,024	(4.8%)	(832,890)
Investment Pool / Interest Earnings	343,969	192,212	285,070	48.3%	92,858
Transfers from Fund Balance	0	580,565	500,000	(13.9%)	(80,565)
TOTAL REVENUE	**19,735,318**	**18,849,691**	**18,029,094**	**(4.4%)**	**(820,597)**
EXPENDITURES					
Salaries	760,450	780,666	802,994	2.9%	22,328
Calculated Vacancy Rate Contra Expense	0	(12,038)	(11,722)	(2.6%)	316
Pension Costs	221,491	224,089	233,421	4.2%	9,332
Employer Provided Benefits	83,252	86,418	132,908	53.8%	46,490
Internal Service Charges	166,645	155,776	155,760	0.0%	(16)
Insurance Costs and Premiums	16,269,275	18,194,834	17,375,932	(4.5%)	(818,902)
Insurance Costs and Premiums - Allocations	1,416	1,059	1,239	17.0%	180
Professional and Contractual Services	433,878	508,435	508,556	0.0%	121
Other Operating Expenses	212,804	6,679	6,789	1.6%	110
Capital Outlay	0	3	3	0.0%	0
Supervision Allocation	(1,148,933)	(1,216,020)	(1,315,446)	8.2%	(99,426)
Indirect Cost	91,864	79,643	138,660	74.1%	59,017
Transfers to Other Funds	32,311	40,147	0	(100.0%)	(40,147)
TOTAL EXPENDITURES	**17,124,453**	**18,849,691**	**18,029,094**	**(4.4%)**	**(820,597)**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	8	8	0
Part Time Hours	1,110	1,110	0

INSURED PROGRAMS
FUND 56301

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

SERVICE LEVELS / ENHANCEMENTS
Service levels for this fund are unchanged for the fiscal year 2026-2027.

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

Charges for Services: Insurance Premiums
- This amount reflects the anticipated billings to using agencies for premiums paid from this fund.

Investment Pool / Interest Earnings
- This category is made up of anticipated interest earnings for FY 27.

Transfers from Fund Balance
- Fund balance is being appropriated to offset funding that is set aside for any potential FY 27 incidents that require the City to pay a deductible.

EXPENDITURES
Salaries
- The net increase in this category is mainly due to wage increases effective October 1st, 2026 and other items related to collective bargaining.

Calculated Vacancy Rate Contra Expense
- This reflects an estimated salary and benefit vacancy rate based on the average turnover ratio and estimated number of vacancies in FY 27.

Pension Costs
- This category includes the FY 27 required contribution for the general employees defined benefit plan, including the unfunded liability (UAAL), as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits
- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mainly due to changes in Group Health cost allocations beginning in FY 27.

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

Insurance Costs and Premiums
- This category houses all of the City's external insurance premiums, the largest of which are property of $11.6 million, excess workers compensation of $2.3 million and excess general liability of $937,404. The net decrease in this category is mainly due to decreases in the property

insurance premium of $616,721 and a one-time reduction in the special events premium of $200,800 due to the Florida / Georgia game.

Insurance Costs and Premiums - Allocations

- This amount includes general liability insurance costs.

Professional and Contractual Services

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

Other Operating Expenses

- This category is made of various small items including supplies and dues / subscriptions.

Supervision Allocation

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

Indirect Cost

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

AUTHORIZED POSITION CAP

The authorized cap within the fund is unchanged.

General Employees Pension Trust
Fund - 65101

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Pension Fund Contributions	138,370,293	21,722,749	24,363,110	12.2%	2,640,361
TOTAL REVENUE	**138,370,293**	**21,722,749**	**24,363,110**	**12.2%**	**2,640,361**
EXPENDITURES					
Salaries	398,269	413,449	427,414	3.4%	13,965
Pension Costs	69,913	112,621	119,381	6.0%	6,760
Employer Provided Benefits	49,985	50,573	80,410	59.0%	29,837
Internal Service Charges	321,003	291,446	121,263	(58.4%)	(170,183)
Insurance Costs and Premiums - Allocations	1,993	1,523	1,783	17.1%	260
Professional and Contractual Services	15,075,020	20,517,464	23,127,566	12.7%	2,610,102
Other Operating Expenses	224,124,351	5,643	5,643	0.0%	0
Capital Outlay	0	1	1	0.0%	0
Supervision Allocation	(147,786)	(119,318)	(126,529)	6.0%	(7,211)
Indirect Cost	498,636	449,347	606,178	34.9%	156,831
TOTAL EXPENDITURES	**240,391,384**	**21,722,749**	**24,363,110**	**12.2%**	**2,640,361**

AUTHORIZED POSITION CAP

	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	5	5	0
Part Time Hours	1,300	1,300	0

GENERAL EMPLOYEES PENSION TRUST
FUND 65101

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

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

SERVICE LEVELS / ENHANCEMENTS
Service levels for this fund are unchanged for the fiscal year 2026-2027.

REVENUE
Pension Fund Contributions
- This amount represents the revenue needed to balance the fund.

EXPENDITURES
Salaries
- The net increase in this category is mainly due to wage increases effective October 1st, 2026 and other items related to collective bargaining.

Pension Costs
- This category includes the FY 27 required contribution for the general employees defined benefit plan, including the unfunded liability (UAAL), as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits
- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mainly due to changes in Group Health cost allocations beginning in FY 27.

Internal Service Charges
- This category includes the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The net change is driven by a $179,506 decrease in computer system maintenance costs.

Insurance Costs and Premiums - Allocations
- This amount represents the cost of general liability insurance.

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

Other Operating Expenses
- This category includes various small annual operating items including office and operating supplies, miscellaneous charges, and employee training and travel expenses.

Supervision Allocation

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

Indirect Cost

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

AUTHORIZED POSITION CAP

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

Correctional Officers Pension Trust
Fund - 65103

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Pension Fund Contributions	25,067,311	3,348,714	3,889,581	16.2%	540,867
TOTAL REVENUE	**25,067,311**	**3,348,714**	**3,889,581**	**16.2%**	**540,867**
EXPENDITURES					
Professional and Contractual Services	1,407,443	3,220,065	3,738,712	16.1%	518,647
Supervision Allocation	147,786	119,318	126,529	6.0%	7,211
Indirect Cost	9,130	9,331	24,340	160.9%	15,009
TOTAL EXPENDITURES	**1,564,359**	**3,348,714**	**3,889,581**	**16.2%**	**540,867**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

CORRECTIONAL OFFICERS PENSION TRUST
FUND 65103

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

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

SERVICE LEVELS / ENHANCEMENTS
Service levels for this fund are unchanged for the fiscal year 2026-2027.

REVENUE
Pension Fund Contributions
- This amount represents the revenue needed to balance the fund.

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

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

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

GEDC Survivor & Disability Plan
Fund - 65110

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Pension Fund Contributions	3,891,757	228,366	224,385	(1.7%)	(3,981)
TOTAL REVENUE	**3,891,757**	**228,366**	**224,385**	**(1.7%)**	**(3,981)**
EXPENDITURES					
Professional and Contractual Services	(118,878)	228,366	224,385	(1.7%)	(3,981)
TOTAL EXPENDITURES	**(118,878)**	**228,366**	**224,385**	**(1.7%)**	**(3,981)**

AUTHORIZED POSITION CAP

	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

GEDC SURVIVOR AND DISABILITY PLAN
FUND 65110

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

SERVICE LEVELS
Service levels for this fund are unchanged for the fiscal year 2026-2027.

REVENUE
Pension Fund Contributions
This amount represents the revenue needed to balance the fund.

EXPENDITURES
Professional and Contractual Services
This category contains professional services for costs and fees paid to various money managers.

PSDC Survivor & Disability Plan
Fund - 65111

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Pension Fund Contributions	1,621,952	109,247	109,098	(0.1%)	(149)
TOTAL REVENUE	**1,621,952**	**109,247**	**109,098**	**(0.1%)**	**(149)**
EXPENDITURES					
Professional and Contractual Services	47,464	109,247	109,098	(0.1%)	(149)
TOTAL EXPENDITURES	**47,464**	**109,247**	**109,098**	**(0.1%)**	**(149)**

AUTHORIZED POSITION CAP

	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

PSDS SURVIVOR AND DISABILITY PLAN
FUND 65111

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

SERVICE LEVELS
Service levels for this fund are unchanged for the fiscal year 2026-2027.

REVENUE
Pension Fund Contributions
This amount represents the revenue needed to balance the fund.

EXPENDITURES
Professional and Contractual Services
This category contains professional services for costs and fees paid to various money managers.

Fire and Rescue

Fire and Rescue
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Charges for Services	3,065,649	2,839,483	2,984,612	5.1%	145,129
Revenue From City Agencies	1,812,626	2,109,444	2,185,174	3.6%	75,730
Net Transport Revenue	32,432,062	39,614,619	40,142,173	1.3%	527,554
Fines and Forfeits	20,325	20,000	38,120	90.6%	18,120
Miscellaneous Revenue	1,808,531	2,481,633	2,592,332	4.5%	110,699
Pension Fund Contributions	(334)	0	0		0
Investment Pool / Interest Earnings	850	0	0		0
Contribution From Local Units	11,036,939	10,874,557	11,100,834	2.1%	226,277
TOTAL REVENUE	50,176,648	57,939,736	59,043,245	1.9%	1,103,509
EXPENDITURES					
Salaries	225,522,173	239,153,463	246,358,126	3.0%	7,204,663
Pension Costs	88,734,832	40,489,081	37,858,969	(6.5%)	(2,630,112)
Pension Costs - PSDC / FRS	15,713,876	17,934,053	20,786,054	15.9%	2,852,001
Employer Provided Benefits	33,996,438	29,179,954	32,447,773	11.2%	3,267,819
Internal Service Charges	31,527,215	34,068,686	43,951,064	29.0%	9,882,378
Insurance Costs and Premiums - Allocations	1,867,796	1,805,133	2,014,519	11.6%	209,386
Professional and Contractual Services	683,013	638,820	698,556	9.4%	59,736
Other Operating Expenses	8,723,414	8,760,321	9,608,743	9.7%	848,422
Capital Outlay	693,235	9,393,005	696,100	(92.6%)	(8,696,905)
Debt Management Fund Repayments	821,899	618,494	296,000	(52.1%)	(322,494)
Grants, Aids & Contributions	0	5,414,615	5,414,615	0.0%	0
Other Uses	3,873,829	0	0		0
TOTAL EXPENDITURES	412,157,720	387,455,625	400,130,519	3.3%	12,674,894

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	1,925	1,947	22
Part Time Hours	54,114	54,114	0

EXPENDITURES BY DIVISION	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
Emergency Preparedness	4,616,808	4,498,193	5,189,480	15.4%	691,287
Fire Operations	266,090,019	243,440,963	254,102,560	4.4%	10,661,597
Fire Prevention	6,708,583	5,790,892	6,539,150	12.9%	748,258
Fire Training	7,836,677	6,267,660	7,904,388	26.1%	1,636,728
FR Office of the Director	11,351,769	11,712,463	12,012,566	2.6%	300,103
Rescue and Communications	115,553,864	115,745,454	114,382,375	(1.2%)	(1,363,079)
DEPARTMENT TOTAL	412,157,720	387,455,625	400,130,519	3.3%	12,674,894

FIRE AND RESCUE
GENERAL FUND OPERATING

BACKGROUND

The Fire and Rescue Department (JFRD) is comprised of the Office of the Director and five other divisions. The other divisions are Emergency Preparedness, Fire Operations, Fire Prevention, Fire Training, and Rescue and Communications. The primary mission of JFRD is to preserve and protect the lives, property, and environment of our community. JFRD processes calls for emergency assistance quickly and effectively to reduce response times to citizens, administer a community-wide emergency management plan, perform fire and life safety building inspections, review new construction plans for fire code compliance, conduct public safety education programs, deliver the highest quality of pre-hospital care, promote state of the art training, education, and certification to all personnel necessary to ensure that JFRD remains competent and efficient in providing citizens and visitors of Duval County the absolute best delivery of emergency services. The Fire Plans Review activity is funded through the Building Inspections fund (FD 15104). The Opioid Settlement activity was added during FY 23 per 2022-084-E, and is contained in the Opioid Settlement Fund (FD 15111) per 2023-350-E. The JFRD 24/7 EMS Response Team was created at the end of FY 24 per 2024-713-E and is contained in the Homelessness Initiatives Special Revenue Fund (FD 11103).

SERVICE LEVELS / ENHANCEMENTS

New Fire Station 78:

The FY 27 budget includes 22 positions, $309,200 of one-time operating funding, $220,100 of one-time capital funding, and $920,780 of one-time internal service costs for apparatus, radios, and MDTs.

REVENUE

Charges for Services

- This category includes fire inspection fee revenue of $2.25 million, State education reimbursements of $715,800 and other smaller items. The change in this category is mainly due to an increase of $137,322 in anticipated fire inspection fee revenue.

Revenue from City Agencies

- This category includes a repayment of costs from the 9-1-1 Emergency User Fee fund (FD 10701) for call taker salaries of $777,510 and overtime reimbursement from ASM (formerly SMG) of $1.41 million. The change in this category is driven by increases of $48,614 in 9-1-1 emergency user fee fund repayment revenue and $27,116 in overtime reimbursement.

Net Transport Revenue

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

Fines and Forfeits

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

Miscellaneous Revenue

- This category includes revenue received for candidate physical abilities testing, overtime reimbursement for non-city events, and revenue received from private entities for ARFF service. The change in this category is almost entirely driven by an anticipated increase of $114,249 in miscellaneous revenues, although this is somewhat offset by a small reduction of $3,550 in contributions from private sources.

Contribution from Local Units

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

EXPENDITURES

Salaries

- The net increase in this category is mainly due to wage increases effective October 1st, 2026 and other items related to collective bargaining. This increase is somewhat offset by decreases in leave sellback / holiday buyback of $1.1 million and anticipated DROP leave payouts of $2.2 million.

Pension Costs

- This category includes the FY 27 required contribution for general employees, police and fire, and Jacksonville Beach defined benefit plans as well as anticipated general employees and public safety employees defined contribution pension payments.

Pension Costs – PSDC/FRS

- This category includes the FY 27 required contribution to the Florida Retirement System, and anticipated FY 27 public safety employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mainly due to changes in non-public safety health insurance cost allocations beginning in FY 27 of $577,042 and increases in public safety union health contributions of $2,435,457.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this department by the City's internal service providers. The change in this category is driven by several factors, the largest of which include increases of $6.92 million in combined fleet costs and $2.12 million in computer system maintenance and security costs.

Insurance Costs and Premiums - Allocations

- This amount represents cost for general liability insurance, miscellaneous insurance, and aviation hull/chemical costs. The change in this category is almost entirely driven by an increase of $299,489 in general liability insurance costs, although this is somewhat offset by a reduction of $91,250 in miscellaneous insurance.

Professional and Contractual Services

- This category includes funding for medical examinations, emergency preparedness support, a fire station construction consultant, and polygraph examinations. The net increase is being driven by the movement of water service delivery costs of $26,461 into this category as well as one-time funding of $44,000 for exams needed for new fire station 78.

Other Operating Expenses

- The category contains various items, the largest of which include: $2.56 million in fire hose and bunker gear costs; $2.12 million in medical supplies; $1.45 million in JFRD/JSO training costs; and $1.23 million in other operating supplies. The change in this category is driven by several factors, the largest of which are $265,200 of one-time costs for new fire station 78 positions, $331,771 for fire hose / bunker gear, $107,950 in other operating supplies, and $54,000 for JFRD's parking needs in downtown Jacksonville.

Capital Outlay

- Capital funding is being provided in FY 27 including $476,000 in annual funding for the Fire and EMS equipment refresh and $220,100 for fire station 78 apparatus equipment.

Debt Management Fund Repayments

- This represents both the principal and interest costs related to projects and expenditures within the department. Detail by project can be found in 2026-504 schedule B4.

Grants, Aids & Contributions

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

AUTHORIZED POSITION CAP

Twenty-two positions are being added for new fire station 78.

Homelessness Initiatives Special Revenue Fund
Fund - 11103

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Investment Pool / Interest Earnings	64,653	42,724	32,639	(23.6%)	(10,085)
Transfers From Other Funds	2,290,820	4,331,677	4,065,256	(6.2%)	(266,421)
TOTAL REVENUE	**2,355,473**	**4,374,401**	**4,097,895**	**(6.3%)**	**(276,506)**
EXPENDITURES					
Salaries	915,222	1,070,227	1,002,825	(6.3%)	(67,402)
Pension Costs	0	177,333	175,183	(1.2%)	(2,150)
Pension Costs - PSDC / FRS	67,287	70,152	76,170	8.6%	6,018
Employer Provided Benefits	61,839	114,644	122,178	6.6%	7,534
Insurance Costs and Premiums - Allocations	0	2,564	3,093	20.6%	529
Professional and Contractual Services	0	1,055,681	1,365,009	29.3%	309,328
Other Operating Expenses	1,111,912	1,883,800	1,353,437	(28.2%)	(530,363)
TOTAL EXPENDITURES	**2,156,260**	**4,374,401**	**4,097,895**	**(6.3%)**	**(276,506)**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	7	7	0
Part Time Hours	0	0	0

HOMELESSNESS INITIATIVES SPECIAL REVENUE FUND
FUND 11103

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

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

SERVICE LEVELS / ENHANCEMENTS
Service levels for this fund are unchanged for the fiscal year 2026-2027.

REVENUE
Investment Pool / Interest Earnings
- This amount represents anticipated interest earnings for FY 27.

Transfers from Other Funds
- This amount represents a transfer from the General Fund Operating (FD 00111) which includes $1,313,100 pursuant to the 111.920 code required calculation, $1,365,009 in funding for approved contractual services, and $1,387,147 to cover costs associated with JFRD positions within the fund.

EXPENDITURES
Salaries
- The net increase in this category is mainly due to wage increases effective October 1st, 2026, related to collective bargaining.

Pension Costs
- This category includes the FY 27 required contribution for the police & fire pension defined benefit plan.

Pension Costs – PSDC/FRS
- This category includes the FY 27 anticipated public safety employees defined contribution pension payments.

Employer Provided Benefits
- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mainly due to increases in public safety union health contributions.

Insurance Costs and Premiums - Allocations
- This amount represents cost for general liability insurance.

Professional and Contractual Services

- This category represents funding provided for various approved contractual services provided to meet the needs of the homeless and chronic unhoused populations in Duval County.

Other Operating Expenses

- This category includes $1,313,100 in trust fund authorized expenditures pursuant to the 111.920 code required calculation, as well as funding for JFRD employee operating expenses of $40,337. The change in this category is almost entirely due to a reduction in trust fund authorized expenditures associated with the 111.920 code required calculation.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged.

Building Inspection
Fund - 15104

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Permits and Fees	3,764,507	3,495,207	4,117,164	17.8%	621,957
Inspection Fees	15,598,107	16,291,725	15,807,933	(3.0%)	(483,792)
Charges for Services	2,068,502	2,008,769	1,822,121	(9.3%)	(186,648)
Fines and Forfeits	149,634	126,907	170,690	34.5%	43,783
Miscellaneous Revenue	114,022	91,137	86,102	(5.5%)	(5,035)
Investment Pool / Interest Earnings	898,071	597,797	614,933	2.9%	17,136
Transfers from Fund Balance	1,303,732	4,906,100	7,214,976	47.1%	2,308,876
TOTAL REVENUE	**23,896,575**	**27,517,642**	**29,833,919**	**8.4%**	**2,316,277**
EXPENDITURES					
Salaries	12,377,859	14,224,969	14,729,020	3.5%	504,051
Calculated Vacancy Rate Contra Expense	0	(191,167)	(237,957)	24.5%	(46,790)
Pension Costs	3,667,936	3,810,201	3,981,710	4.5%	171,509
Pension Costs - PSDC / FRS	0	0	27,793		27,793
Employer Provided Benefits	1,955,418	2,115,897	3,268,976	54.5%	1,153,079
Internal Service Charges	4,831,854	3,750,138	5,101,157	36.0%	1,351,019
Insurance Costs and Premiums	0	518	0	(100.0%)	(518)
Insurance Costs and Premiums - Allocations	125,694	72,155	77,578	7.5%	5,423
Professional and Contractual Services	573,988	1,595,001	1,888,001	18.4%	293,000
Other Operating Expenses	505,697	472,385	484,163	2.5%	11,778
Capital Outlay	0	2	2	0.0%	0
Supervision Allocation	(146,054)	(839,073)	(653,089)	(22.2%)	185,984
Indirect Cost	1,018,677	1,156,740	1,166,565	0.8%	9,825
Transfers to Other Funds	0	1,349,876	0	(100.0%)	(1,349,876)
TOTAL EXPENDITURES	**24,911,069**	**27,517,642**	**29,833,919**	**8.4%**	**2,316,277**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	195	195	0
Part Time Hours	9,100	9,852	752

BUILDING INSPECTION
FUND 15104

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

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

SERVICE LEVEL / ENHANCEMENTS
Fire and Rescue - Center
Service levels for this department are unchanged for the fiscal year 2026-2027.

Public Works
Annual funding of $300,000 was provided for permit applicant training.

REVENUE
Fire and Rescue - Center
Charges for Services
- This represents anticipated fire plans review and re-inspection fees. The change in this category is mostly driven by an anticipated reduction of $124,777 in fire plans review fees, although this is somewhat offset by an anticipated increase of $19,234 in re-inspection fees. These changes are based on trends of activity within this category.

Jax Citywide Activities
Investment Pool / Interest Earnings
- This amount represents anticipated interest earnings for FY 27.

Transfers from Fund Balance
- This amount represents the amount needed to balance the fund.

Public Works
Permits and Fees
- This category houses the various fees collected by this fund related to construction, including licensed contractor fees, site development review fees and site clearing permit fees. The change in this category is mainly driven by a $606,200 increase in anticipated building permit review fees.

Inspection Fees
- This category houses the various inspection fees collected by this fund related to construction, the largest of which are $9.89 million in building inspection fees, $2.06 million in electrical inspection fees and $1.92 million in mechanical inspection fees. The change in this category is primarily driven by respective decreases of $275,681 in electrical inspection fees and $273,868 in plumbing inspection fees. The reductions are attributed to changes in F.S. 553.791 to allow licensed third parties to perform required inspections.

Charges for Services
- This category houses charges for subdivision regulation fees, re-inspection fees and certificates of use. The decrease in this category is due to an anticipated decrease of $167,998 in protective

re-inspection fees. This reduction is attributed to changes in F.S. 553.791 to allow licensed third parties to perform required inspections.

Fines and Forfeits

- This amount represents anticipated code violation fines. The increase in this category is due to an anticipated increase in fines collected.

Miscellaneous Revenue

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

EXPENDITURES

Fire and Rescue - Center

Salaries

- The net decrease in this category is mainly due to a reduction of $90,077 in anticipated overtime salary costs, although this was mostly offset by wage increases effective October 1st, 2026, related to collective bargaining.

Calculated Vacancy Rate Contra Expense

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 27.

Pension Costs

- This category includes the FY 27 required contribution for the general employees and police & fire pension defined benefit plans, including the unfunded liability (UAAL), as well as anticipated general employees defined contribution pension payments.

Pension Costs – PSDC/FRS

- This category includes the FY 27 anticipated public safety employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mainly due to changes in Group Health cost allocations beginning in FY 27.

Internal Service Charges

- This category includes the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The net change in this category is driven by several factors, the largest of which is an increase of $23,034 in computer system maintenance and security costs. This was somewhat offset by a decrease of $5,844 in building allocation costs.

Insurance Costs and Premiums - Allocations

- This category includes costs for general liability insurance.

Other Operating Expenses

- This category includes various small items, the largest of which include annual parking costs of $7,500, employee travel and training costs of $6,000, and clothing, uniforms & safety equipment costs of $3,500. The change in this category is almost entirely driven by the addition of $7,500 in annual parking costs for vehicle parking at the Ed Ball parking garage beginning in FY 27.

Indirect Cost

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

Jax Citywide Activities

Pension Costs – Defined Benefit UAAL

- This category includes the FY 27 contribution for the general employees defined benefit unfunded liability (UAAL).

Transfer to Other Funds

- Funding transferred to Fund 32124 for capital projects in FY 26 has been removed.

Public Works

Salaries

- The net increase in this category is mainly due to wage increases effective October 1st, 2026, related to collective bargaining.

Calculated Vacancy Rate Contra Expense

- This reflects an estimated salary and benefit vacancy rate based on the average turnover ratio and estimated number of vacancies in FY 27.

Pension Costs

- This category includes the FY 27 required contribution for the general employees defined benefit plan, including the unfunded liability (UAAL), as well as anticipated general employees defined contribution plan payments.

Pension Costs – PSDC/FRS

- This category includes the FY 27 required contribution to the Florida Retirement System for elected officials.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mainly due to changes in Group Health cost allocations beginning in FY 27.

Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The change in this category is mainly driven by an increase of $1.24 million in computer system maintenance & security.

Insurance Costs and Premiums

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

Insurance Costs and Premiums - Allocations

- This category includes costs for general liability insurance.

Professional and Contractual Services

- This category houses funding for private sector plans examining/inspections and design consultations. The water service delivery budgets have been moved to Water Billing Expense as part of the FY 27 Budget Process to better track city spending on this item and to standardize processes.
- The change in this category is primarily driven by the addition of $300,000 for permit applicant training referenced above, which is slightly offset by a reduction of $17,000 for the service contract for audio visual for the Ed Ball hearing room.

Other Operating Expenses

- This category includes a variety of expenses, the largest of which include revenue collection fees paid to the Tax Collector of $199,200, employee travel and training costs of $60,695, employee clothing, cleaning and shoe allowance of $43,960, and parking cost of $37,080.

Supervision Allocation

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

Indirect Cost

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

AUTHORIZED POSITION CAP

Fire and Rescue - Center

The authorized position cap is unchanged.

Public Works

The authorized cap is unchanged. Part-time hours were increased by 752 hours for Building Inspection Administration – Protective Inspections as part of the budget process.

Opioid Settlement Fund
Fund - 15111

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Miscellaneous Revenue	6,985,783	5,651,656	5,634,013	(0.3%)	(17,643)
Investment Pool / Interest Earnings	554,381	342,525	471,960	37.8%	129,435
TOTAL REVENUE	**7,540,164**	**5,994,181**	**6,105,973**	**1.9%**	**111,792**
EXPENDITURES					
Salaries	441,938	665,873	714,613	7.3%	48,740
Pension Costs	21,966	24,196	24,922	3.0%	726
Employer Provided Benefits	23,710	26,231	40,789	55.5%	14,558
Internal Service Charges	718,636	3,000	253	(91.6%)	(2,747)
Insurance Costs and Premiums - Allocations	1,164	748	875	17.0%	127
Other Operating Expenses	71,414	43,270	44,570	3.0%	1,300
Contingencies	0	5,222,642	5,279,951	1.1%	57,309
Transfers to Other Funds	0	8,221	0	(100.0%)	(8,221)
TOTAL EXPENDITURES	**1,278,828**	**5,994,181**	**6,105,973**	**1.9%**	**111,792**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	2	2	0
Part Time Hours	0	0	0

OPIOID SETTLEMENT FUND
FUND 15111

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

SERVICE LEVELS / ENHANCEMENTS
Service levels for this fund are unchanged for the fiscal year 2026-2027.

REVENUE
Miscellaneous Revenue
- This represents the settlement revenue necessary to balance the fund.

Investment Pool / Interest Earnings
- This amount represents anticipated interest earnings for FY 27.

EXPENDITURES
Salaries
- The net increase in this category is due to a variety of factors, the largest of which include an increase of $41,403 in overtime salaries and wage increases effective October 1st, 2026, related to collective bargaining.

Pension Costs
- This category includes the FY 27 required contribution for the general employees defined benefit plan, including the unfunded liability (UAAL), as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits
- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mainly due to changes in Group Health cost allocations beginning in FY 27.

Insurance Costs and Premiums – Allocations
- This amount represents cost for general liability insurance.

Internal Service Charges
- This category includes the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The net change in this category is due to a decrease of $2,747 in combined fleet charges.

Other Operating Expenses
- This category includes $39,570 in hardware software maintenance and licenses, and $5,000 in office and medical supplies.

Contingencies

- This amount represents a calculated allocation of $5,279,951 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 2026-510.

Transfers to Other Funds

- A transfer to the Group Health fund that was added for FY 26 to offset non-public safety health premiums has been removed.

AUTHORIZED POSITION CAP

The authorized cap is unchanged.

Health Administrator

Health Administrator
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
EXPENDITURES					
Internal Service Charges	624,814	648,446	694,647	7.1%	46,201
Insurance Costs and Premiums - Allocations	70,878	63,238	60,059	(5.0%)	(3,179)
Other Operating Expenses	0	2,000	2,000	0.0%	0
Grants, Aids & Contributions	1,205,535	1,205,535	1,305,535	8.3%	100,000
Extraordinary Lapse	0	(24,151)	0	(100.0%)	24,151
TOTAL EXPENDITURES	1,901,227	1,895,068	2,062,241	8.8%	167,173

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

EXPENDITURES BY DIVISION	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
Public Health	1,901,227	1,895,068	2,062,241	8.8%	167,173
DEPARTMENT TOTAL	1,901,227	1,895,068	2,062,241	8.8%	167,173

HEALTH ADMINISTRATOR
GENERAL FUND OPERATING

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

SERVICE LEVEL / ENHANCEMENTS
Funding was added in FY 27 for two part-time obstetric and gynecologic service providers in the Duval County Primary Clinic due to increased workload countywide.

EXPENDITURES
Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this department by the City's internal service providers, the largest of which are $387,180 for building maintenance – city wide and $176,683 for guard service and ADT allocation.

Insurance Costs and Premiums - Allocations

- This amount includes miscellaneous insurance costs.

Other Operating Expenses

- This category includes funding for sanitation / garbage disposal.

Grants, Aids and Contributions

- The city has provided $1,305,535 of funding for the programs below. More detailed information can be found on 2026-504 Schedule B6:

    - STD Prevention Program $147,000
    - Immunization Program $308,292
    - Primary Care Program $650,000
    - HERAP $200,243

City Council Extraordinary Lapse

- The extraordinary 2% lapse on controllable costs that the City Council imposed on various departments and program areas within the General Fund during the FY 26 budget hearings has been removed for the FY 27 budget.

Jacksonville Human Rights Commission

Jacksonville Human Rights Commission
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Intergovernmental Revenue	0	20,000	22,215	11.1%	2,215
TOTAL REVENUE	0	20,000	22,215	11.1%	2,215
EXPENDITURES					
Salaries	635,280	668,121	681,273	2.0%	13,152
Pension Costs	107,724	85,036	81,369	(4.3%)	(3,667)
Employer Provided Benefits	81,879	82,887	118,213	42.6%	35,326
Internal Service Charges	209,735	202,526	243,655	20.3%	41,129
Insurance Costs and Premiums - Allocations	2,888	2,468	2,845	15.3%	377
Professional and Contractual Services	(5,640)	3,500	360	(89.7%)	(3,140)
Other Operating Expenses	9,452	12,660	11,918	(5.9%)	(742)
Extraordinary Lapse	0	(16,866)	0	(100.0%)	16,866
TOTAL EXPENDITURES	1,041,318	1,040,332	1,139,633	9.5%	99,301

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	9	9	0
Part Time Hours	0	0	0

EXPENDITURES BY DIVISION	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
Human Rights Commission	1,041,318	1,040,332	1,139,633	9.5%	99,301
DEPARTMENT TOTAL	1,041,318	1,040,332	1,139,633	9.5%	99,301

JACKSONVILLE HUMAN RIGHTS COMMISSION
GENERAL FUND OPERATING

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

SERVICE LEVELS / ENHANCEMENTS
Service levels for this department are unchanged for the fiscal year 2026-2027.

REVENUES
Intergovernmental Revenue
- This amount represents anticipated revenues from the Equal Employment Opportunity Commission (EEOC) in FY 27.

EXPENDITURES
Salaries
- The net increase in this category is mainly due to wage increases effective October 1st, 2026, related to collective bargaining.

Pension Costs
- This category includes the FY 27 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits
- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mainly due to changes in Group Health cost allocations beginning in FY 27.

Internal Service Charges
- This category includes all the estimated internal service billings for the various services provided to this department by the City's internal service providers. The largest of which are $90,491 in building cost allocation at the St James Building and $74,462 in the OGC legal allocation. The change in this category is mainly driven by increases of $25,711 in computer system maintenance and security and $25,258 in OGC legal.

Insurance Costs and Premiums - Allocations
- This category includes costs for general liability insurance.

Professional and Contractual Services
- The cost for hosting speakers at various JHRC events was moved to salary to fund the executive assistant position at higher than budgeted amount in FY 26. The water service delivery budgets have been moved to Water Billing Expense as part of the FY 27 Budget Process to better track city spending on this item and to standardize processes.

Other Operating Expenses
- This category is made up of various small items, the largest of which include $4,274 in dues and subscription costs, $3,584 in office supplies, and $2,900 in miscellaneous services and charges. The change in this category is primarily driven by some small decreases within this category.

Extraordinary Lapse

- The extraordinary 2% lapse on controllable costs that the City Council imposed on various departments and program areas within the General Fund during the FY 26 budget hearings has been removed for the FY 27 budget.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged.

Kids Hope Alliance

Journey Forward
Fund - 00131

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Transfers From Other Funds	600,000	2,000,000	2,260,000	13.0%	260,000
TOTAL REVENUE	**600,000**	**2,000,000**	**2,260,000**	**13.0%**	**260,000**
EXPENDITURES					
Professional and Contractual Services	212,860	100,000	100,000	0.0%	0
Grants, Aids & Contributions	0	0	1,660,000		1,660,000
Contingencies	0	1,900,000	500,000	(73.7%)	(1,400,000)
TOTAL EXPENDITURES	**212,860**	**2,000,000**	**2,260,000**	**13.0%**	**260,000**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	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.

SERVICE LEVELS / ENHANCEMENTS
Additional annual funding of $500,000 was added during the FY 27 budget process for new teen program.

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

EXPENDITURES
Executive Office of the Mayor
Professional and Contractual Services
- Funding will support the operating expense for the Journey Forward.

Kids Hope Alliance
Grants, Aids & Contributions
- Funding will support a range of community-based crime reduction strategies aligned with the Journey Forward mission. This includes contracting with nonprofit organizations, research institutions, and technical assistance providers to implement and evaluate programs targeting root causes of crime.
    - SOARS – Florida Institute of Educations $700,000
    - Center of Hope Kennedy Community Center $350,000
    - Hope Court – Managed Access to Child Health $300,000
    - Youth Crisis Center $310,000

Contingencies
- Additional funding has been provided for a new teen program.

Kids Hope Alliance Fund
Fund - 10901

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Investment Pool / Interest Earnings	1,003,701	634,313	607,791	(4.2%)	(26,522)
Transfers From Other Funds	57,877,096	56,470,767	57,175,322	1.2%	704,555
TOTAL REVENUE	**58,880,797**	**57,105,080**	**57,783,113**	**1.2%**	**678,033**
EXPENDITURES					
Salaries	3,714,399	3,877,120	3,915,438	1.0%	38,318
Calculated Vacancy Rate Contra Expense	0	(78,284)	(65,325)	(16.6%)	12,959
Pension Costs	1,070,464	941,595	1,003,301	6.6%	61,706
Employer Provided Benefits	429,818	437,997	675,003	54.1%	237,006
Internal Service Charges	838,490	806,022	703,423	(12.7%)	(102,599)
Insurance Costs and Premiums - Allocations	49,731	44,005	44,604	1.4%	599
Professional and Contractual Services	419,547	375,219	496,795	32.4%	121,576
Other Operating Expenses	249,137	230,225	229,425	(0.3%)	(800)
Library Materials	0	0	80,000		80,000
Capital Outlay	0	2	2	0.0%	0
Debt Service	404,791	398,147	384,419	(3.4%)	(13,728)
Grants, Aids & Contributions	57,376,635	0	250,000		250,000
Contingencies	0	49,823,032	49,823,032	0.0%	0
Transfers to Other Funds	442,000	250,000	242,996	(2.8%)	(7,004)
TOTAL EXPENDITURES	**64,995,012**	**57,105,080**	**57,783,113**	**1.2%**	**678,033**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	42	42	0
Part Time Hours	25,000	25,000	0

KIDS HOPE ALLIANCE FUND
FUND 10901

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

SERVICE LEVELS / ENHANCEMENTS
Funding of $250,000 for Cathedral Arts – Military Children has been moved to Kids Hope Alliance Fund from Journey Forward - Fund 00131 during the FY 27 budget process.
Additional annual funding of $80,000 was added during the FY 27 budget process for River City Readers.

REVENUE
Investment Pool / Interest Earnings
- This amount represents the anticipated interest earnings for FY 27.

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

EXPENDITURES
Salaries
- The net increase in this category is mainly due to an anticipated wage increase effective October 1st, 2026.

Calculated Vacancy Rate Contra Expense
- This reflects an estimated salary and benefit vacancy rate based on the average turnover ratio and estimated number of vacancies in FY 27.

Pension Costs
- This category includes the FY 27 required contribution for the general employees defined benefit plan, including the unfunded liability (UAAL), as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits
- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mainly due to changes in Group Health cost allocations beginning in FY 27.

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

Insurance Costs and Premiums - Allocations
- This amount includes general liability and miscellaneous insurance costs.

Professional and Contractual Services
- This category includes funding for community need assessments, program evaluations, data analysis, and various consultants. The change in this category is mainly due to the increase of $120,000 in professional services for community need assessments with NLP Logix.
  The water service delivery budgets have been moved to Water Billing Expense as part of the FY 27 Budget Process to better track city spending on this item and to standardize processes.

Other Operating Expenses
- This category consists of various small items, the largest of which include hardware/software maintenance and license costs of $88,643, dues and subscriptions costs of $66,492, advertising

and promotion costs of $26,714, and other operating supplies costs of $26,425. The change in this category is driven by several small decreases which are mostly offset by the increase of $6,254 in Dues and Subscriptions.

Library Materials

- This additional annual funding of $80,000 was added during the FY 27 budget process for River City Readers.

Debt Service

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

Grants, Aids & Contributions

- This is the funding for Cathedral Arts – Military Children which has been moved from Journey Forward - Fund 00131.

Contingencies

- This amount represents the proposed FY 27 program funding for the Essential Service Plan. Due to a Council conflict, this funding is placed in a contingency and will be appropriated as part of Ordinance 2026-511.
    - Out of School Time Programs $26,162,093
    - Juvenile Justice Prevention / Intervention Programs $4,009,000
    - Early Learning Programs $5,197,000
    - Special Needs Programs $8,275,939
    - Preteen and Teen Programs $6,179,000

Transfers to Other Funds

- This category includes a transfer of $194,999 to the Child Services Trust (FD_10904) and $47,997 to the Youth Travel Trust – KHA (FD_10905).

AUTHORIZED POSITION CAP

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

Kids Hope Alliance Trust Fund
Fund - 10904

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Investment Pool / Interest Earnings	7,481	0	5,001		5,001
Transfers From Other Funds	200,000	200,000	194,999	(2.5%)	(5,001)
TOTAL REVENUE	**207,481**	**200,000**	**200,000**	**0.0%**	**0**
EXPENDITURES					
Contingencies	0	200,000	200,000	0.0%	0
TOTAL EXPENDITURES	**0**	**200,000**	**200,000**	**0.0%**	**0**

AUTHORIZED POSITION CAP

	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

KIDS HOPE ALLIANCE TRUST
FUND 10904

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

SERVICE LEVELS / ENHANCEMENTS
Service levels for this fund are unchanged for the fiscal year 2026-2027.

REVENUE
Investment Pool / Interest Earnings

- This amount represents the anticipated interest earnings for FY 27.

Transfers From Other Funds

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

EXPENDITURES
Contingencies

- This funding is to support the Essential Services Plan for Kids Program. Due to a Council conflict, this funding is placed in a contingency and will be appropriated as part of ordinance 2026-511.

Youth Travel Trust - KHA
Fund - 10905

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Investment Pool / Interest Earnings	2,517	0	2,003		2,003
Transfers From Other Funds	50,000	50,000	47,997	(4.0%)	(2,003)
TOTAL REVENUE	**52,517**	**50,000**	**50,000**	**0.0%**	**0**
EXPENDITURES					
Contingencies	0	50,000	50,000	0.0%	0
TOTAL EXPENDITURES	**0**	**50,000**	**50,000**	**0.0%**	**0**

AUTHORIZED POSITION CAP

	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

YOUTH TRAVEL TRUST - KHA
FUND 10905

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

SERVICE LEVELS / ENHANCEMENTS
Service levels for this fund are unchanged for the fiscal year 2026-2027.

REVENUE
Investment Pool / Interest Earnings

- This amount represents the anticipated interest earnings for FY 27.

Transfers From Other Funds

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

EXPENDITURES
Contingencies

- This amount represents the proposed FY 27 funding for youth travel support. Due to a Council conflict, this funding is placed in a contingency and will be appropriated as part of ordinance 2026-511.

Medical Examiner

Medical Examiner
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Charges for Services	1,891,827	2,088,092	1,911,000	(8.5%)	(177,092)
TOTAL REVENUE	1,891,827	2,088,092	1,911,000	(8.5%)	(177,092)
EXPENDITURES					
Salaries	4,017,191	4,296,697	4,401,148	2.4%	104,451
Pension Costs	841,940	484,528	509,875	5.2%	25,347
Employer Provided Benefits	356,795	388,535	573,995	47.7%	185,460
Internal Service Charges	555,492	569,183	601,035	5.6%	31,852
Insurance Costs and Premiums - Allocations	99,341	82,218	71,728	(12.8%)	(10,490)
Professional and Contractual Services	969,577	1,096,131	1,268,934	15.8%	172,803
Other Operating Expenses	258,678	310,401	482,277	55.4%	171,876
Extraordinary Lapse	0	(129,649)	0	(100.0%)	129,649
TOTAL EXPENDITURES	7,099,014	7,098,044	7,908,992	11.4%	810,948

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	38	38	0
Part Time Hours	2,080	2,080	0

EXPENDITURES BY DIVISION	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
Medical Examiners	7,099,014	7,098,044	7,908,992	11.4%	810,948
DEPARTMENT TOTAL	7,099,014	7,098,044	7,908,992	11.4%	810,948

MEDICAL EXAMINER

GENERAL FUND OPERATING

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

SERVICE LEVELS / ENHANCEMENTS
Service levels for this department are unchanged for the fiscal year 2026-2027.

REVENUE
Charges for Services

- This category includes revenues for services provided to Duval, Nassau, and Clay Counties, the Department of Corrections of Union County (District IV), parts of District III (which includes service to Columbia and Hamilton Counties), as well as for Cremation Approval services. The change in this category is mostly driven by an anticipated decrease of $170,000 in revenue from District IV due to historical trends.

EXPENDITURES
Salaries

- The net increase in this category is mainly due to wage increases effective October 1st, 2026, related to collective bargaining.

Pension Costs

- This category includes the FY 27 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mainly due to changes in Group Health cost allocations beginning in FY 27.

Internal Service Charges

- This category includes the estimated internal service billings for the various services provided to this fund by the City's internal service providers, the largest of which include $227,924 in building maintenance costs, $176,754 in computer system maintenance and security costs, and $126,296 in utilities allocation costs form Public Works. The change in this category is almost entirely driven by an increase of $35,146 in city-wide building maintenance costs, which is attributable to the new Medical Examiner's Office facility opening at the end of FY 25. This is somewhat offset by small decreases in other areas within the category.

Insurance Costs and Premiums - Allocations

- This category includes general liability and miscellaneous insurance costs.

Professional and Contractual Services

- This category represents funding for multiple expenditures including body transport services, toxicology services, and anthropological and odonatological consultation services to the Medical Examiner's Office. The change in this category is entirely driven by contractual increases in other professional services, the largest of which includes $152,200 for body transportation cost increases starting in FY 27.

Other Operating Expenses

- This category contains various small and large expenditures, the largest of which includes $211,768 in other operating supplies funding used to purchase medical supplies, $152,642 in maintenance contracts on equipment for the CT Machine in the Medical Examiner's Office facility, and $75,000 in fuel oil and gas costs. The change in this category is almost entirely driven by the addition of the new CT Machine maintenance contract beginning on FY 27.

Extraordinary Lapse

- The extraordinary 2% lapse on controllable costs that the City Council imposed on various departments and program areas within the General Fund during the FY 26 budget hearings has been removed for the FY 27 budget.

AUTHORIZED POSITION CAP

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

Military Affairs and Veterans

Military Affairs and Veterans
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
EXPENDITURES					
Salaries	966,094	1,021,582	1,070,438	4.8%	48,856
Pension Costs	320,246	107,698	116,415	8.1%	8,717
Employer Provided Benefits	102,518	106,737	182,274	70.8%	75,537
Internal Service Charges	169,521	130,076	154,380	18.7%	24,304
Insurance Costs and Premiums - Allocations	4,259	3,740	4,406	17.8%	666
Professional and Contractual Services	0	0	912		912
Other Operating Expenses	91,088	88,014	87,103	(1.0%)	(911)
Grants, Aids & Contributions	0	1,000	61,000	6000.0%	60,000
Extraordinary Lapse	0	(25,184)	0	(100.0%)	25,184
TOTAL EXPENDITURES	1,653,726	1,433,663	1,676,928	17.0%	243,265

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	14	14	0
Part Time Hours	2,080	2,080	0

EXPENDITURES BY DIVISION	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
Military and Veterans Affairs	1,653,726	1,433,663	1,676,928	17.0%	243,265
DEPARTMENT TOTAL	1,653,726	1,433,663	1,676,928	17.0%	243,265

MILITARY AFFAIRS AND VETERANS
GENERAL FUND OPERATING

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

SERVICE LEVELS / ENHANCEMENTS
One-time funding of $60,000 was added for Feeding Northeast Florida's Food Farmacy. This was previously grant funded.

EXPENDITURES
Salaries
- The net increase in this category is mainly due to wage increases effective October 1st, 2026, related to collective bargaining.

Pension Costs
- This category includes the FY 27 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits
- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mainly due to changes in Group Health cost allocations beginning in FY 27.

Internal Service Charges
- This category includes all the estimated internal service billings for the various services provided to this department by the City's internal service providers, the largest of which include $61,933 for computer systems maintenance and security and $55,012 in building allocation costs. The increase in this category is largely driven by increases of $13,923 in computer systems maintenance and security, $4,176 in ITD replacements, and $2,822 in legal charges.

Professional and Contractual Services
- The water service delivery budgets have been moved to Water Billing Expense as part of the FY 27 Budget Process to better track city spending on this item and to standardize processes.

Insurance Costs and Premiums - Allocations
- This category includes an allocation for general liability insurance.

Other Operating Expenses
- This category consists of various small items for department operations, the largest of which is $65,000 for advertising and promotion. The small change in this category is due to the movement of the water expenses into professional and contractual services and the relocation of advertising costs to the correct account.

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

City Council Extraordinary Lapse

- The extraordinary 2% lapse on controllable costs that the City Council imposed on various departments and program areas within the General Fund during the FY 26 budget hearings has been removed for the FY 27 budget.

AUTHORIZED POSITION CAP

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

Jacksonville Veterans Memorial Trust
Fund - 11518

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Transfers From Other Funds	62,688	64,568	66,505	3.0%	1,937
TOTAL REVENUE	**62,688**	**64,568**	**66,505**	**3.0%**	**1,937**
EXPENDITURES					
Other Operating Expenses	93,787	37,500	49,000	30.7%	11,500
Contingencies	0	27,068	17,505	(35.3%)	(9,563)
TOTAL EXPENDITURES	**93,787**	**64,568**	**66,505**	**3.0%**	**1,937**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

JACKSONVILLE VETERANS MEMORIAL TRUST
FUND 11518

BACKGROUND
Section 111.255, *Ordinance Code*:
Ordinance 2019-095-E requires that the City annually deposit 10% of the City's annual license fee revenues received pursuant to the VyStar Arena Naming Rights Agreement into this fund. The purpose of the Trust Fund shall be to provide periodic funding to support veterans' programs and initiatives serving United States military veterans residing in Duval County. The Veterans Council of Duval County (VCDC) shall evaluate eligible programs and initiatives and make recommendations for funding.

SERVICE LEVELS / ENHANCEMENTS
Service levels for this fund are unchanged for the fiscal year 2026-2027.

REVENUE
Transfers From Other Funds

- This amount is a transfer from the City Venues – City (Fund 47101) which represents 10% of the City's annual license / naming revenue for FY 27.

EXPENDITURES
Other Operating Expenses

- This category contains the funding requested by the Veterans Council of Duval County in their memo for grant awards dated March 18, 2026.

Contingencies

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

Neighborhoods

Neighborhoods
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Impact Fees and Special Assessments	(4,764)	0	0		0
Charges for Services	1,028	2,323	2,323	0.0%	0
Fines and Forfeits	295,091	286,041	286,541	0.2%	500
Miscellaneous Revenue	207,477	52,860	61,860	17.0%	9,000
Investment Pool / Interest Earnings	20,943	0	0		0
TOTAL REVENUE	519,775	341,224	350,724	2.8%	9,500
EXPENDITURES					
Salaries	5,218,431	5,852,579	5,925,112	1.2%	72,533
Pension Costs	1,094,649	646,867	662,080	2.4%	15,213
Employer Provided Benefits	888,030	941,296	1,388,961	47.6%	447,665
Internal Service Charges	2,902,996	2,858,134	3,185,315	11.4%	327,181
Insurance Costs and Premiums - Allocations	110,069	41,500	42,481	2.4%	981
Professional and Contractual Services	158,571	424,200	370,262	(12.7%)	(53,938)
Other Operating Expenses	432,361	346,085	321,457	(7.1%)	(24,628)
Grants, Aids & Contributions	3,549,977	1,300,000	400,000	(69.2%)	(900,000)
Extraordinary Lapse	0	(167,032)	0	(100.0%)	167,032
TOTAL EXPENDITURES	14,355,084	12,243,629	12,295,668	0.4%	52,039

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	101	101	0
Part Time Hours	8,935	8,935	0

EXPENDITURES BY DIVISION	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
Housing and Community Development	3,248,807	1,002,499	86,508	(91.4%)	(915,991)
Mosquito Control	2,291,222	2,183,814	2,388,571	9.4%	204,757
Municipal Code and Compliance	5,848,783	6,703,325	7,297,614	8.9%	594,289
Neighborhoods Office of the Director	2,966,272	2,353,991	2,522,975	7.2%	168,984
DEPARTMENT TOTAL	14,355,084	12,243,629	12,295,668	0.4%	52,039

NEIGHBORHOODS
GENERAL FUND OPERATING

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

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

SERVICE LEVELS / ENHANCEMENTS
One-time funding of $900,000 provided in FY 26 for Local Capital Stack Development Funding has been removed.

REVENUE
Charges for Services
- This category represents revenues from miscellaneous fees and charges.

Fines and Forfeits
- This category includes various civil fines and penalty revenue.

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

EXPENDITURES
Salaries
- The net increase in this category is mainly due to wage increases effective October 1st, 2026, related to collective bargaining, as well as an increase of $14,590 in part-time salaries.

Pension Costs
- This category includes the FY 27 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits
- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mainly due to changes in Group Health cost allocations beginning in FY 27.

Internal Service Charges
- This category includes all the estimated internal service billings for the various services provided to this fund by the City's internal service providers, the largest of which are $952,048 in OGC legal, $700,168 in computer system maintenance and security, and $509,096 in building cost allocations for their locations in the St. James and Ed Ball buildings. The change in this category is due to several factors, the largest of which include increases of $287,211 in OGC legal and $114,750 in computer systems maintenance and security, although these are partially offset by a net decrease of $103,820 in building cost allocation costs.

Insurance Costs and Premiums - Allocations

- This amount includes general liability and miscellaneous insurance costs.

Professional and Contractual Services

- This category includes funding for the maintenance, demolition, and board ups of nuisance properties within the Municipal Code Compliance Division, as well as professional mosquito control services. The change in this category is due to several factors, the largest of which is a decrease of $48,725 in contractual services within the Municipal Code Compliance division. Water service delivery budgets of $4,462 have been moved to Water Billing Expense as part of the FY 27 Budget Process to better track city spending on this item and to standardize processes.

Other Operating Expenses

- This category is made of various small expenditures, the largest of which include $96,701 in other operating supplies, $50,000 in demolition clearance, $47,877 in repair and maintenance supplies and $42,804 in miscellaneous services and charges. The decrease is driven by several factors, the largest of which include decreases of $8,250 in other operating supplies, $6,661 in office supplies, and $5,000 in clothing, uniforms and safety equipment to better align with department usage.

Grants, Aids and Contributions

- This category includes $400,000 to Local Initiatives Support Corporations (LISC) for management and oversight of CDC Organization Development Grants. $900,000 in one-time funding provided for Local Capital Stack Development Funding in FY 26 has been removed for FY 27.

City Council Extraordinary Lapse

- The extraordinary 2% lapse on controllable costs that the City Council imposed on various departments and program areas within the General Fund during the FY 26 budget hearings has been removed for the FY 27 budget.

AUTHORIZED POSITION CAP

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

Mosquito Control State 1
Fund - 00112

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Intergovernmental Revenue	63,801	46,170	62,588	35.6%	16,418
Investment Pool / Interest Earnings	2,131	1,333	2,415	81.2%	1,082
TOTAL REVENUE	**65,932**	**47,503**	**65,003**	**36.8%**	**17,500**
EXPENDITURES					
Professional and Contractual Services	0	1	1	0.0%	0
Other Operating Expenses	22,052	47,501	65,001	36.8%	17,500
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENDITURES	**22,052**	**47,503**	**65,003**	**36.8%**	**17,500**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

MOSQUITO CONTROL STATE 1
FUND 00112

BACKGROUND
Fund 00112 is mandated by Florida Statute 388.261 to administer mosquito control activities within the county. The proposed budget for the Mosquito Control Division in FY 27 will continue to support efforts to control the population of mosquitoes and help reduce mosquito borne illnesses in Duval County. This fund only represents the State funding. The City is required by Florida Statute section 388.311 to budget prior year unexpended state funds for mosquito control operations. This is done through separate legislation.

SERVICE LEVELS / ENHANCEMENTS
Service levels for this fund are unchanged for the fiscal year 2026-2027.

REVENUE
Intergovernmental Revenue

- This amount represents the FY 27 estimated revenue from the Florida Department of Agriculture and Consumer Services.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 27.

EXPENDITURES
Other Operating Expenses

- This category consists of various expenditures, the largest of which include $33,584 in other operating supplies, $14,723 in repair and maintenance costs (including supplies), and $8,164 in travel and training costs. The change in this category is almost entirely driven by a $22,085 increase in other operating supplies, although this is slightly offset by reductions of $2,585 in repair and maintenance supplies and $2,000 in miscellaneous services and charges.

Office of Administrative Services

Office of Administrative Services
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Charges for Services	1,349,304	1,536,144	1,698,807	10.6%	162,663
Fines and Forfeits	8,750	21,440	11,386	(46.9%)	(10,054)
Miscellaneous Revenue	8,474	6,849	10,349	51.1%	3,500
Investment Pool / Interest Earnings	1,753	0	0		0
TOTAL REVENUE	1,368,281	1,564,433	1,720,542	10.0%	156,109
EXPENDITURES					
Salaries	7,750,113	9,126,267	9,811,240	7.5%	684,973
Pension Costs	1,945,809	982,212	1,019,974	3.8%	37,762
Employer Provided Benefits	1,141,102	1,329,791	2,019,261	51.8%	689,470
Internal Service Charges	3,915,578	3,378,169	3,942,357	16.7%	564,188
Insurance Costs and Premiums - Allocations	229,024	183,787	182,065	(0.9%)	(1,722)
Professional and Contractual Services	467,146	279,330	305,361	9.3%	26,031
Other Operating Expenses	682,124	690,254	697,359	1.0%	7,105
Supervision Allocation	294,963	276,081	238,260	(13.7%)	(37,821)
Extraordinary Lapse	0	(236,400)	0	(100.0%)	236,400
TOTAL EXPENDITURES	16,425,859	16,009,491	18,215,877	13.8%	2,206,386

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	162	160	(2)
Part Time Hours	15,280	15,280	0

EXPENDITURES BY DIVISION	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
Animal Care and Protective Services Division	5,718,949	6,807,386	7,785,080	14.4%	977,694
Environmental-Quality Division	3,856,546	3,260,319	3,500,769	7.4%	240,450
Office of Administrative Services - Admin	2,935,426	2,367,785	3,153,026	33.2%	785,241
Procurement Division	2,535,947	2,261,418	2,415,124	6.8%	153,706
Solid Waste	1,378,991	1,312,583	1,361,878	3.8%	49,295
DEPARTMENT TOTAL	16,425,859	16,009,491	18,215,877	13.8%	2,206,386

OFFICE OF ADMINISTRATIVE SERVICES
GENERAL FUND OPERATING

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

SERVICE LEVELS / ENHANCEMENTS
Service levels for this department are unchanged for the fiscal year 2026-2027.

REVENUE
Charges for Services

- This category includes various revenues including siltation inspection fees, well permit fees and animal licenses and permit revenue. The change in this category is primarily driven by an anticipated increase of $169,095 in siltation inspection fees based on historical trends.

Fines and Forfeits

- This category includes animal care and control civil penalty revenue. The decrease in this category is based on historical trends.

Miscellaneous Revenue

- This category includes miscellaneous sales and charges revenue in the 630-City Division, as well as rebate commissions received from supply contracts. The change in this category is due to the addition of an anticipated supplier rebate expected to be received in FY 27, reflective of the rebate received in FY 26.

EXPENDITURES
Salaries

- The net increase in this category is due to a combination of wage increases effective October 1st, 2026 related to collective bargaining and an increase of $270,754 in overtime costs.

Pension Costs

- This category includes the FY 27 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mainly due to changes in Group Health cost allocations beginning in FY 27.

Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The change in this category is driven by several factors, the largest of which include increases of $415,965 in computer systems maintenance and security costs, $127,869 in OGC legal costs, and $111,550 in combined Fleet costs. These are somewhat offset by various smaller decreases within the category, including $67,658 in mailroom charges and $53,276 in combined building cost allocations.

Insurance Costs and Premiums - Allocations

- This amount includes general liability, aviation / hull / chemical, and miscellaneous insurance costs.

Professional and Contractual Services

- This category includes various items, the largest of which includes $250,000 contractual services cost for litter pickup crew, blight, and mowing. The net change in this category is driven by several factors, including an increase of $18,730 in contractual services associated with litter pickup. The water service delivery budgets have been moved to Water Billing Expense as part of the FY 27 Budget Process to better track city spending on this item and to standardize processes.

Other Operating Expenses

- This category is made up of various small and large expenditures, the largest of which include $210,300 in landfill charges and $104,492 in feed for animals.

Supervision Allocation

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

Extraordinary Lapse

- The extraordinary 2% lapse on controllable costs that the City Council imposed on various departments and program areas within the General Fund during the FY 26 budget hearings has been removed for the FY 27 budget.

AUTHORIZED POSITION CAP

Overall, the authorized position cap was reduced by two (2) FTE positions. Part-time hours remain unchanged.

One (1) vacant Clerical Support Aide III position in the Procurement Division and one (1) vacant Animal Adoption Supervisor position in the Animal Care and Protective Services Division were eliminated as part of the budget process.

Air Pollution Tag Fee
Fund - 10201

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
State Shared Revenue	711,249	703,000	717,060	2.0%	14,060
Investment Pool / Interest Earnings	7,642	3,477	7,456	114.4%	3,979
Transfers from Fund Balance	0	46,856	11,161	(76.2%)	(35,695)
TOTAL REVENUE	**718,891**	**753,333**	**735,677**	**(2.3%)**	**(17,656)**
EXPENDITURES					
Salaries	322,489	331,971	392,499	18.2%	60,528
Pension Costs	66,286	88,782	107,150	20.7%	18,368
Employer Provided Benefits	55,267	56,823	93,857	65.2%	37,034
Internal Service Charges	38,552	26,055	26,177	0.5%	122
Insurance Costs and Premiums - Allocations	2,614	1,225	1,634	33.4%	409
Professional and Contractual Services	0	44,545	0	(100.0%)	(44,545)
Other Operating Expenses	35,826	50,620	41,340	(18.3%)	(9,280)
Capital Outlay	0	49,164	0	(100.0%)	(49,164)
Indirect Cost	46,992	80,045	73,020	(8.8%)	(7,025)
Transfers to Other Funds	0	24,103	0	(100.0%)	(24,103)
TOTAL EXPENDITURES	**568,026**	**753,333**	**735,677**	**(2.3%)**	**(17,656)**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	6	6	0
Part Time Hours	0	0	0

AIR POLLUTION TAG FEE
FUND 10201

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

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

SERVICE LEVELS / ENHANCEMENTS
One-time funding of $44,545 for the improvement of an air monitoring site and one-time capital funding of $49,164 provided in FY 26 to purchase air monitoring equipment have been removed for FY 27.

REVENUE
State Shared Revenue
- This amount represents the FY 27 estimated revenue from auto license air pollution control fees.

Investment Pool / Interest Earnings
- This amount represents anticipated interest earnings for FY 27.

Transfers From Fund Balance
- Fund balance is being used to balance the fund.

EXPENDITURES
Salaries
- The net increase in this category is due to wage increases effective October 1st, 2026, related to collective bargaining, as well as increases associated with staff changes during FY 26.

Pension Costs
- This category includes the FY 27 required contribution for the general employees defined benefit plan, including the unfunded liability (UAAL), as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits
- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mainly due to changes in Group Health cost allocations beginning in FY 27.

Internal Service Charges
- This category includes the estimated internal service billings for the various services provided to this fund by the City's internal service providers, the largest of which includes $21,130 in computer system maintenance and security costs.

Insurance Costs and Premiums - Allocations
- This amount includes general liability and miscellaneous insurance costs.

Professional and Contractual Services
- One-time funding of $44,545 provided in FY 26 for the improvement of an air monitoring site has been removed for FY 27.

Other Operating Expenses

- This category consists of various expenditures, the largest of which are $16,000 in other operating supplies, $12,000 in repairs and maintenance, and $6,500 in employee travel and training expenses. The change in this category is driven by several factors, the largest of which are reductions of $5,220 in other operating supplies and $4,000 in repairs and maintenance.

Capital Outlay

- One-time capital funding of $49,164 provided in FY 26 to purchase air monitoring equipment has been removed for FY 27.

Indirect Cost

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

Transfers to Other Funds

- A transfer to the Group Health fund that was added for FY 26 to offset non-public safety health premiums has been removed.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged.

Animal Care & Protective Services Programs
Fund - 11501

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Charges for Services	654,911	786,259	786,259	0.0%	0
Fines and Forfeits	9,340	9,500	9,500	0.0%	0
Investment Pool / Interest Earnings	39,349	26,849	24,653	(8.2%)	(2,196)
Transfers From Other Funds	291,944	295,759	313,054	5.8%	17,295
TOTAL REVENUE	**995,544**	**1,118,367**	**1,133,466**	**1.4%**	**15,099**
EXPENDITURES					
Salaries	133,277	143,843	153,832	6.9%	9,989
Pension Costs	15,993	17,263	18,459	6.9%	1,196
Employer Provided Benefits	14,096	12,632	15,718	24.4%	3,086
Internal Service Charges	3,128	2,696	3,407	26.4%	711
Insurance Costs and Premiums - Allocations	610	531	648	22.0%	117
Professional and Contractual Services	1,093,687	941,402	941,402	0.0%	0
TOTAL EXPENDITURES	**1,260,791**	**1,118,367**	**1,133,466**	**1.4%**	**15,099**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	1	1	0
Part Time Hours	5,850	5,850	0

ANIMAL CARE & PROTECTIVE SERVICES PROGRAMS
FUND 11501

BACKGROUND
Code Section: 111.450

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

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

SERVICE LEVELS / ENHANCEMENTS
Service levels for this fund are unchanged for the fiscal year 2026-2027. Continued funding of $295,000 for Humane Society is provided in FY 27.

REVENUE
Charges for Services
- This category includes the appropriation of revenue for animal licenses and permits and animal adoption fees.

Fines and Forfeits
- This amount represents estimated spay and neuter forfeited deposits in FY 27.

Investment Pool / Interest Earnings
- This amount represents anticipated interest earnings for FY 27.

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

EXPENDITURES
Salaries
- The net increase in this category is mainly due to wage increases effective October 1st, 2026, related to collective bargaining.

Pension Costs
- This category includes the FY 27 required contribution for the general employees defined benefit plan, including the unfunded liability (UAAL), as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits
- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mainly due to changes in Group Health cost allocations beginning in FY 27.

Internal Service Charges
- This amount represents costs for computer system maintenance and security.

Insurance Costs and Premiums - Allocations
- This amount includes general liability insurance costs.

Professional and Contractual Services

- This category includes funding for the Jacksonville Humane Society and First Coast No More Homeless Pets for animal transfers and spay and neuter contracts.

AUTHORIZED POSITION CAP

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

Veterinary Services
Fund - 15106

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Charges for Services	127,995	151,012	136,504	(9.6%)	(14,508)
Miscellaneous Revenue	13,731	12,160	18,814	54.7%	6,654
Investment Pool / Interest Earnings	15,607	10,782	9,924	(8.0%)	(858)
TOTAL REVENUE	**157,333**	**173,954**	**165,242**	**(5.0%)**	**(8,712)**
EXPENDITURES					
Professional and Contractual Services	7,420	7,650	7,650	0.0%	0
Other Operating Expenses	268,039	166,304	157,592	(5.2%)	(8,712)
TOTAL EXPENDITURES	**275,459**	**173,954**	**165,242**	**(5.0%)**	**(8,712)**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

VETERINARY SERVICES
FUND 15106

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

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

SERVICE LEVELS / ENHANCEMENTS
Service levels for this fund are unchanged for the fiscal year 2026-2027.

REVENUE
Charges for Services

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

Miscellaneous Revenue

- This category represents projected miscellaneous revenue.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 27.

EXPENDITURES
Professional and Contractual Services

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

Other Operating Expenses

- The amount in this category represents funding for veterinary chemicals and drugs.

Hazardous Waste Program - SQG
Fund - 15302

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Charges for Services	500,775	451,056	496,162	10.0%	45,106
Investment Pool / Interest Earnings	17,470	10,493	13,377	27.5%	2,884
Transfers from Fund Balance	0	23,545	0	(100.0%)	(23,545)
TOTAL REVENUE	**518,245**	**485,094**	**509,539**	**5.0%**	**24,445**
EXPENDITURES					
Salaries	220,556	253,195	266,251	5.2%	13,056
Pension Costs	25,881	29,749	31,051	4.4%	1,302
Employer Provided Benefits	48,976	51,674	86,936	68.2%	35,262
Internal Service Charges	29,791	32,838	33,314	1.4%	476
Insurance Costs and Premiums - Allocations	1,882	917	1,086	18.4%	169
Professional and Contractual Services	2,054	4,292	3,001	(30.1%)	(1,291)
Other Operating Expenses	10,503	20,647	19,587	(5.1%)	(1,060)
Indirect Cost	60,011	68,237	50,033	(26.7%)	(18,204)
Transfers to Other Funds	0	23,545	0	(100.0%)	(23,545)
Cash Carryover	0	0	18,280		18,280
TOTAL EXPENDITURES	**399,654**	**485,094**	**509,539**	**5.0%**	**24,445**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	5	5	0
Part Time Hours	0	0	0

HAZARDOUS WASTE PROGRAM - SQG
FUND 15302

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

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

SERVICE LEVELS / ENHANCEMENTS
Service levels for this fund are unchanged for the fiscal year 2026-2027.

REVENUE
Charges for Services
- This category includes revenue from hazardous waste fees.

Investment Pool / Interest Earnings
- This amount represents anticipated interest earnings for FY 27.

EXPENDITURES
Salaries
- The net increase in this category is mainly due to wage increases effective October 1st, 2026, related to collective bargaining.

Pension Costs
- This category includes the FY 27 required contribution for the general employees defined benefit plan, including the unfunded liability (UAAL), as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits
- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mainly due to changes in Group Health cost allocations beginning in FY 27.

Internal Service Charges
- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers, the largest of which include $17,416 in computer system maintenance and security costs, and $11,497 in combined fleet costs.

Insurance Costs and Premiums - Allocations
- This amount includes general liability and miscellaneous insurance costs.

Professional and Contractual Services
- This category includes professional services for mandated medical monitoring exams.

Other Operating Expenses
- This category consists of various small items, the largest of which is $15,875 in employee travel and training expenses.

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

Cash Carryover

- The FY 27 estimated revenues over expenses is being placed in a cash carryover, pending future council approved appropriations.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged.

Motor Vehicle Inspection
Fund - 42101

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Charges for Services	326,254	335,000	335,000	0.0%	0
Investment Pool / Interest Earnings	5,205	4,162	777	(81.3%)	(3,385)
Transfers From Other Funds	0	0	113,411		113,411
Transfers from Fund Balance	0	86,878	0	(100.0%)	(86,878)
TOTAL REVENUE	**331,459**	**426,040**	**449,188**	**5.4%**	**23,148**
EXPENDITURES					
Salaries	260,018	238,388	241,534	1.3%	3,146
Pension Costs	71,412	68,476	72,703	6.2%	4,227
Employer Provided Benefits	45,881	44,356	61,915	39.6%	17,559
Internal Service Charges	34,408	34,238	29,925	(12.6%)	(4,313)
Insurance Costs and Premiums - Allocations	4,348	3,871	3,852	(0.5%)	(19)
Professional and Contractual Services	0	1	1	0.0%	0
Other Operating Expenses	4,168	7,443	6,163	(17.2%)	(1,280)
Capital Outlay	0	1	1	0.0%	0
Indirect Cost	26,048	29,266	33,094	13.1%	3,828
TOTAL EXPENDITURES	**446,283**	**426,040**	**449,188**	**5.4%**	**23,148**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	4	4	0
Part Time Hours	3,616	3,616	0

MOTOR VEHICLE INSPECTION
FUND 42101

BACKGROUND
Section: 110.407 Motor Vehicle Inspection Fees
The Fleet Management Division manages the inspection stations for school buses and city vehicles.

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

SERVICE LEVELS / ENHANCEMENTS
Service levels for this fund are unchanged for fiscal year 2026-2027.

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

Investment Pool / Interest Earnings
- This amount represents anticipated interest earnings for FY 27.

Transfer From Other Funds
- The General Fund Operating fund (FD 00111) is making a contribution to balance the fund.

Transfers from Fund Balance
- The prior year fund balance appropriation has been removed.

EXPENDITURES
Salaries
- The net increase in this category is mainly due to wage increases effective October 1st, 2026 and other items related to collective bargaining.

Calculated Vacancy Rate Contra Expense
- This reflects an estimated salary and benefit vacancy rate based on the average turnover ratio and estimated number of vacancies in FY 27.

Pension Costs
- This category includes the FY 27 required contribution for the general employees defined benefit plan, including the unfunded liability (UAAL), as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits
- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mainly due to changes in Group Health cost allocations beginning in FY 27.

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

Insurance Costs and Premiums - Allocations
- This amount includes general liability and miscellaneous insurance costs.

Other Operating Expenses

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

Indirect Cost

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

AUTHORIZED POSITION CAP

The authorized position cap in the fund is unchanged.

Solid Waste Disposal
Fund - 43101

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Franchise Fees	15,048,748	15,937,623	16,055,415	0.7%	117,792
Charges for Services	32,023,585	30,100,133	31,175,765	3.6%	1,075,632
Solid Waste / Stormwater User Fees	80,213,852	93,985,855	101,069,006	7.5%	7,083,151
Revenue From City Agencies	138,590	140,922	139,944	(0.7%)	(978)
Fines and Forfeits	7,720	6,500	4,147	(36.2%)	(2,353)
Miscellaneous Revenue	1,946,240	2,145,867	1,628,318	(24.1%)	(517,549)
Investment Pool / Interest Earnings	1,743,450	1,120,235	1,243,564	11.0%	123,329
General Fund Loan	56,233,518	51,995,648	36,102,622	(30.6%)	(15,893,026)
TOTAL REVENUE	**187,355,703**	**195,432,783**	**187,418,781**	**(4.1%)**	**(8,014,002)**
EXPENDITURES					
Salaries	6,519,217	7,136,921	7,228,402	1.3%	91,481
Calculated Vacancy Rate Contra Expense	0	(326,113)	(350,494)	7.5%	(24,381)
Pension Costs	1,990,578	1,637,975	1,805,409	10.2%	167,434
Employer Provided Benefits	1,336,804	1,342,836	1,918,201	42.8%	575,365
Internal Service Charges	5,190,216	5,627,751	6,799,360	20.8%	1,171,609
Insurance Costs and Premiums - Allocations	339,160	489,270	368,312	(24.7%)	(120,958)
Professional and Contractual Services	92,858,135	96,799,287	100,814,333	4.1%	4,015,046
Other Operating Expenses	13,155,637	14,929,294	14,906,157	(0.2%)	(23,137)
Capital Outlay	0	1	1	0.0%	0
Debt Management Fund Repayments	4,686,882	5,806,509	6,241,388	7.5%	434,879
Supervision Allocation	(294,963)	(209,090)	(161,770)	(22.6%)	47,320
Indirect Cost	2,260,509	2,633,046	2,353,834	(10.6%)	(279,212)
Transfers to Other Funds	2,429,500	3,331,577	0	(100.0%)	(3,331,577)
General Fund - Loan / Loan Repayment	53,400,426	56,233,519	45,495,648	(19.1%)	(10,737,871)
TOTAL EXPENDITURES	**183,872,101**	**195,432,783**	**187,418,781**	**(4.1%)**	**(8,014,002)**

AUTHORIZED POSITION CAP

	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	115	115	0
Part Time Hours	3,000	3,000	0

SOLID WASTE DISPOSAL
FUND 43101

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

Municipal Code Chapter 382:
The Solid Waste Disposal fund accounts for solid waste disposal operations, including the collection of household and commercial waste, yard debris, recyclables and disposal activities, most notably at the Trail Ridge landfill. It is comprised of multiple activities that include Collection Administration, Downtown Collection, Residential Collection and Disposal Operations.

SERVICE LEVELS / ENHANCEMENTS
Service levels for this fund are unchanged for the fiscal year 2026-2027.

REVENUE
Franchise Fees

- This category represents residential and non-residential franchise fees anticipated in FY 27. Ordinance 2025-0002-E implemented a low-income solid waste assessment reduction / subsidy, which is estimated at $201,526 for FY 27. This subsidy is covered by a reduction to franchise fees in the fund.

Charges for Services

- This category is made up of various fees and charges, the largest of which are commercial tipping fees of $14.3 million, residential tipping fees of $7.5 million, internal host fees of $4.8 million, and external host fees of $3 million.

Solid Waste / Stormwater User Fees

- The revenue in this category is from anticipated Solid Waste user fees, discounts, uncollectibles and late fees. The net change in this category is mainly due to an increase of $7.4 million in Solid Waste user fees from rate increases authorized by ordinance 2025-0266-E. This is somewhat offset by an increase of $302,835 in early payment discount, which is a contra-revenue account.

Revenue From City Agencies

- This amount represents costs billed to City departments for the tonnage of litter and waste dumped at Trail Ridge Landfill.

Fines and Forfeits

- This amount represents the revenue from code violation fines.

Miscellaneous Revenue

- This category includes funding for the sale of recyclable products and miscellaneous sales and charges. The decrease is due to an anticipated decrease in tonnage for FY 27.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 27.

General Fund Loan

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

EXPENDITURES

Salaries

- The net increase in this category is mainly due to wage increases effective October 1st, 2026, related to collective bargaining, as well as the addition of $48,089 in part-time salaries funding added in FY 27.

Calculated Vacancy Rate Contra Expense

- This reflects an estimated salary and benefit vacancy rate based on the average turnover ratio and estimated number of vacancies in FY 27.

Pension Costs

- This category includes the FY 27 required contribution for the general employees defined benefit plan, including the unfunded liability (UAAL), as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mainly due to changes in Group Health cost allocations beginning in FY 27.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers, the largest of which includes $6 million in combined fleet charges. The change in this category is almost entirely driven by an increase of $1.3 million in combined fleet charges, although this is somewhat offset by a decrease of $101,654 in computer system maintenance and security costs.

Insurance Costs and Premiums - Allocations

- This amount includes general liability and miscellaneous insurance costs. The change in this category is mostly driven by a decrease of $119,903 in general liability insurance costs.

Professional and Contractual Services

- This category includes expenditures, including those for the garbage hauler contracts of $73.08 million, the operation of the Trail Ridge landfill of $18.04 million, processing of recyclable materials of $4.37 million, and hauler fuel costs of $4.45 million. The change in this category is mainly due to increases of $3.13 million in the hauler contracts and $772,121 in the operation of the Trail Ridge landfill.

Other Operating Expenses

- This category consists of various small expenditures and several large items, the largest of which include $12.63 million in landfill charges, $1.31 million in miscellaneous services and charges, and $794,727 in other operation supplies.

Supervision Allocation

- This represents administrative costs within Solid Waste Disposal fund (FD 43101) that are allocated to General Fund Operating fund (FD_00111) activities.

Indirect Cost

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

Transfers to Other Funds

- The loan repayment to the General Fund Operating Fund (FD_00111), pursuant to Ordinance 2018-458-E, was completed in FY 26. As a result, this repayment has been removed from the FY 27 budget.

General Fund – Loan / Loan Repayment

- This amount represents the repayment of the General Fund loan from FY 26.

AUTHORIZED POSITION CAP

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

Contamination Assessment
Fund - 43102

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Charges for Services	492,888	462,818	476,854	3.0%	14,036
Investment Pool / Interest Earnings	144,854	0	118,074		118,074
TOTAL REVENUE	**637,742**	**462,818**	**594,928**	**28.5%**	**132,110**
EXPENDITURES					
Internal Service Charges	5,003	3,378	5,645	67.1%	2,267
Professional and Contractual Services	54,985	125,573	126,546	0.8%	973
Other Operating Expenses	3,331	6,800	6,800	0.0%	0
Cash Carryover	0	327,067	455,937	39.4%	128,870
TOTAL EXPENDITURES	**63,319**	**462,818**	**594,928**	**28.5%**	**132,110**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

CONTAMINATION ASSESSMENT
FUND 43102

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

Municipal Code Section 380.404(a)(1):
A Resource Recovery Fee is applied to each Class I and III ton deposited at the Trail Ridge (City-owned) landfill, and Class III tons deposited at the Old Kings Road (private) landfill. Resource Recovery Fees are categorized as either internal or external host fees dependent upon the relevance to Class I and III tonnage, respectively. Both host fees are assessed at the rate of $0.24 per ton and are used for assessment and remediation of contamination at closed landfills.

SERVICE LEVELS / ENHANCEMENTS
Service levels for this fund are unchanged for the fiscal year 2026-2027.

REVENUE
Charges for Services

- This represents internal and external host fees driven by the amount of tonnage received at Trail Ridge Landfill.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 27.

EXPENDITURES
Internal Service Charges

- This category includes funding for OGC legal services.

Professional and Contractual Services

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

Other Operating Expenses

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

Cash Carryover

- The FY 27 estimated revenues over expenses is being placed in a cash carryover, pending future council approved appropriations for remediation activities.

Landfill Closure
Fund - 43103

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Charges for Services	3,427,914	3,297,598	3,470,707	5.2%	173,109
Investment Pool / Interest Earnings	1,217,564	0	713,757		713,757
TOTAL REVENUE	**4,645,478**	**3,297,598**	**4,184,464**	**26.9%**	**886,866**
EXPENDITURES					
Salaries	341,738	310,631	419,612	35.1%	108,981
Pension Costs	1,025	11,777	16,495	40.1%	4,718
Employer Provided Benefits	87,459	76,548	164,323	114.7%	87,775
Internal Service Charges	7,590	26,005	4,207	(83.8%)	(21,798)
Insurance Costs and Premiums - Allocations	1,114	1,132	1,731	52.9%	599
Professional and Contractual Services	44,059	74,260	74,812	0.7%	552
Other Operating Expenses	1,789,097	1,568,400	1,995,452	27.2%	427,052
Capital Outlay	0	2	2	0.0%	0
Transfers to Other Funds	0	29,928	0	(100.0%)	(29,928)
Cash Carryover	0	1,198,915	1,507,830	25.8%	308,915
TOTAL EXPENDITURES	**2,272,082**	**3,297,598**	**4,184,464**	**26.9%**	**886,866**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

LANDFILL CLOSURE
FUND 43103

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

Municipal Code Section 380.404(a)(2)
The Landfill Closure Fund was established to provide for the closure and post closure costs of the North, East, and Trail Ridge landfills. A Resource Recovery Fee (internal and external host fees) provides funding for this purpose at the rate of $2.11 per Class I and Class III tons deposited at the Trail Ridge (City-owned) landfill and $1.98 per Class III tons deposited at the Old Kings Road (private) landfill.

SERVICE LEVELS / ENHANCEMENTS
Service levels for this fund are unchanged for the fiscal year 2026-2027.

REVENUE
Charges for Services

- This represents internal and external host fees driven by increased tonnage received at Trail Ridge Landfill.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 27.

EXPENDITURES
Salaries

- The net increase in this category is mainly due to a combination of updated personnel splits between this fund and the Solid Waste Disposal Fund (FD_43101) and wage increases effective October 1st, 2026, related to collective bargaining.

Pension Costs

- This category includes the FY 27 required contribution for the general employees defined benefit plan, including the unfunded liability (UAAL), as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mainly due to changes in Group Health cost allocations beginning in FY 27.

Internal Services Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The change is mostly due to decreases of $13,709 in allocated utility costs, $3,424 in ITD replacement costs, and $2,256 in building maintenance.

Insurance Costs and Premium - Allocations

- This amount includes general liability insurance costs.

Professional and Contractual Services

- This category represents expenditures for semi-annual groundwater monitoring, sampling, and other post-closure activities at the East and North landfills. $552 in water service delivery budgets have been moved to Water Billing Expense as part of the FY 27 Budget Process to better track city spending on this item and to standardize processes.

Other Operating Expenses

- This category is made up of various expenditures, the largest of which is $1.81 million in miscellaneous services and charges and $130,000 in repairs and maintenance costs. The net increase is mainly due to increased JEA leachate disposal costs.

Cash Carryover

- The FY 27 estimated revenues over expenses are being placed in a cash carryover, pending future council approved appropriations for assessment activities.

Solid Waste Facilities Mitigation
Fund - 43301

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Charges for Services	256,101	240,796	255,441	6.1%	14,645
Investment Pool / Interest Earnings	54,210	39,949	13,547	(66.1%)	(26,402)
TOTAL REVENUE	**310,311**	**280,745**	**268,988**	**(4.2%)**	**(11,757)**
EXPENDITURES					
Transfers to Other Funds	1,759,696	280,745	268,988	(4.2%)	(11,757)
TOTAL EXPENDITURES	**1,759,696**	**280,745**	**268,988**	**(4.2%)**	**(11,757)**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

SOLID WASTE FACILITIES MITIGATION
FUND 43301

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

Municipal Code Section 380.404(a)(3)(i):
The Solid Waste Facilities Mitigation Fund was established to mitigate property concerns in areas surrounding Class I landfills. A Resource Recovery Fee (Internal Host Fee) of $0.25 is applied to each Class I ton deposited at the Trail Ridge landfill. Ordinance 2007-739-E authorized a 50/50 sharing of the Internal Host Fee between Class I mitigation activities and the Taye Brown Regional Park Improvement District. Mitigation projects are determined pursuant to the City of Jacksonville's Municipal Code, Chapter 380, Part 4.

SERVICE LEVELS / ENHANCEMENTS
Service levels for this fund are unchanged for the fiscal year 2026-2027.

REVENUE
Charges for Services
- This represents internal host fees driven by tonnage received at Trail Ridge Landfill.

Investment Pool / Interest Earnings
- This amount represents anticipated interest earnings for FY 27.

EXPENDITURES
Transfer to Other Funds
- Available funding is being transferred to the capital project fund 32124 to help fund project(s) with pay-go verses debt.

Solid Waste Class III Mitigation
Fund - 43302

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Charges for Services	501,960	478,122	477,710	(0.1%)	(412)
Investment Pool / Interest Earnings	75,460	55,594	32,366	(41.8%)	(23,228)
TOTAL REVENUE	**577,420**	**533,716**	**510,076**	**(4.4%)**	**(23,640)**
EXPENDITURES					
Transfers to Other Funds	2,363,000	0	510,076		510,076
Cash Carryover	0	533,716	0	(100.0%)	(533,716)
TOTAL EXPENDITURES	**2,363,000**	**533,716**	**510,076**	**(4.4%)**	**(23,640)**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

SOLID WASTE CLASS III MITIGATION
FUND 43302

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

Municipal Code Section 380.404(a)(3)(ii):
This fund was established to mitigate concerns in areas surrounding Class III Disposal Sites (private construction and demolition debris landfills). External Host Fees (formerly resource recovery) are generated by a recovery fee of $0.50 per Class III ton processed at the private landfills. Mitigation projects are determined pursuant to the City of Jacksonville's Municipal Code, chapter 380, Part 4, and funding is approved by Council.

SERVICE LEVELS / ENHANCEMENTS
Service levels for this fund are unchanged for the fiscal year 2026-2027.

REVENUE
Charges for Services

- This represents external host fees that are driven by the tonnage estimated to be received at private facilities/landfills (Class III).

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 27.

EXPENDITURES
Transfers to Other Funds

- Available funding is being transferred to the capital project fund 32124 to help fund project(s) with pay-go verses debt.

Cash Carryover

- The FY 26 cash carryover has been removed for FY 27.

SW Facilities Mitigation Projects
Fund - 43303

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Charges for Services	256,101	240,796	255,441	6.1%	14,645
Investment Pool / Interest Earnings	13,720	3,402	35,273	936.8%	31,871
TOTAL REVENUE	**269,821**	**244,198**	**290,714**	**19.0%**	**46,516**
EXPENDITURES					
Transfers to Other Funds	236,178	244,198	290,714	19.0%	46,516
TOTAL EXPENDITURES	**236,178**	**244,198**	**290,714**	**19.0%**	**46,516**

AUTHORIZED POSITION CAP

	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

SOLID WASTE FACILITIES MITIGATION PROJECTS
FUND 43303

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

The Solid Waste Mitigation Capital Projects Fund was established to record and account for capital projects attributed to Class I landfill mitigation capital projects as well as to provide a separate fund to isolate the Taye Brown Regional Park Improvement District's share of Internal Host Fees collected at the Trail Ridge Landfill, and associated investment earnings, from general mitigation activities.

The fund also serves as the Taye Brown Regional Park Improvement Trust Fund, a permanent, on-going trust fund of the City of Jacksonville. The fund is authorized to accept Council appropriations, gifts, fees, and other types of donations.

SERVICE LEVELS / ENHANCEMENTS
Service levels for this fund are unchanged for the fiscal year 2026-2027.

REVENUE
Charges for Services

- This represents the internal host fee revenue needed to cover the FY 27 contract cost for the Northeast Florida Equestrian Society to run the Equestrian Center.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 27.

EXPENDITURES
Transfers to Other Funds

- Available funding is being transferred to the capital project fund 32124 to help fund project(s) with pay-go verses debt.

Stormwater Service
Fund - 44101

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Solid Waste / Stormwater User Fees	33,764,754	34,192,541	34,931,873	2.2%	739,332
Investment Pool / Interest Earnings	2,089,526	1,295,828	1,681,733	29.8%	385,905
Transfers from Fund Balance	0	0	239,054		239,054
TOTAL REVENUE	**35,854,280**	**35,488,369**	**36,852,660**	**3.8%**	**1,364,291**
EXPENDITURES					
Salaries	6,311,873	7,333,237	7,531,007	2.7%	197,770
Pension Costs	1,048,157	1,687,106	1,856,230	10.0%	169,124
Employer Provided Benefits	1,353,946	1,450,338	2,091,735	44.2%	641,397
Internal Service Charges	3,565,096	2,922,262	3,193,597	9.3%	271,335
Insurance Costs and Premiums - Allocations	112,796	49,695	56,169	13.0%	6,474
Professional and Contractual Services	7,843,775	8,569,297	8,828,767	3.0%	259,470
Other Operating Expenses	647,008	609,986	667,833	9.5%	57,847
Capital Outlay	0	2	2	0.0%	0
Debt Management Fund Repayments	630,919	582,666	521,211	(10.5%)	(61,455)
Supervision Allocation	0	157,888	180,413	14.3%	22,525
Indirect Cost	724,028	694,093	685,915	(1.2%)	(8,178)
Transfers to Other Funds	11,618,891	11,431,799	11,239,781	(1.7%)	(192,018)
TOTAL EXPENDITURES	**33,856,489**	**35,488,369**	**36,852,660**	**3.8%**	**1,364,291**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	56	56	0
Part Time Hours	1,300	2,340	1,040

STORMWATER SERVICE
SUBFUND 44101

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

Municipal Code Chapter 754.107(a): The Stormwater Services fund provides a dedicated funding source (through the Stormwater fee) and operating budget for various Departments including Office of Administrative Services and Public Works. The Environmental Quality Division manages a portion of the Stormwater Management System Program and is responsible for inspections of illicit connections to drainage systems, inspections of high priority industries, and surface water quality monitoring. The Public Works Department is responsible for completing various flood and drainage mitigation projects, cleaning canals and ditches, addressing stormwater treatment issues, maintaining collection and pumping systems, as well as stormwater treatment facilities (ponds).

SERVICE LEVELS / ENHANCEMENTS
Office of Administrative Services
1,040 part-time hours and related funding were added as detailed in the Authorized Position Cap section.

Public Works
Annual funding of $15,000 was added to contractual services for generator inspections.

REVENUE
Public Works
Solid Waste / Stormwater User Fees
- The revenue in this category is from anticipated Stormwater user fees, discounts, uncollectible and late fees.

Jax Citywide Activities
Investment Pool / Interest Earnings
- This amount represents anticipated interest earnings for FD_44101 and FD_44102, as interest earnings for stormwater capital projects are posted to the operating fund.

Transfers from Fund Balance
- This represents a transfer from retained earnings to balance the fund.

EXPENDITURES
Jax Citywide Activities
Debt Management Fund Repayments
- This represents debt payments for previously funded Stormwater capital projects.

Transfers to Other Funds
- This represents the code required transfer to the Stormwater Services - Capital Project fund (FD_44102) to be used as pay-go for Stormwater capital projects.

Office of Administrative Services
Salaries
- The net increase in this category is mainly due to wage increases effective October 1st, 2026, related to collective bargaining, as well as part-time salary costs associated with the addition of part-time hours as detailed in the Authorized Position Cap section.

Pension Costs

- This category includes the FY 27 required contribution for the general employees defined benefit plan, including the unfunded liability (UAAL), as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mainly due to changes in Group Health cost allocations beginning in FY 27.

Internal Service Charges

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

Insurance Costs and Premiums - Allocations

- This amount represents the cost of general liability insurance.

Professional and Contractual Services

- This category includes laboratory costs for stormwater sample analyses.

Other Operating Expenses

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

Indirect Cost

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

<u>Public Works</u>

Salaries

- The net increase in this category is mainly due to wage increases effective October 1st, 2026, related to collective bargaining.

Pension Costs

- This category includes the FY 27 required contribution for the general employees defined benefit plan, including the unfunded liability (UAAL), as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mainly due to changes in Group Health cost allocations beginning in FY 27.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The change in this category is mainly due to an increase of $261,066 in combined fleet costs.

Insurance Costs and Premiums - Allocations

- This amount represents the cost of general liability insurance.

Professional and Contractual Services

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

Other Operating Expenses

- This category is made of various small and large expenditures, the largest of which include $361,289 in repairs and maintenance supplies and $130,000 in equipment rentals. The change in this category is mainly due to increases of $20,000 in equipment rentals and $37,387 in repair and maintenance supplies.

Supervision Allocation

- This amount represents a portion of administrative costs for two employees who perform work in the Stormwater Service Fund (FD_44101) and the General Fund (FD_ 00111).

Indirect Cost

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

AUTHORIZED POSITION CAP

The authorized cap is unchanged. Part-time hours were increased by 1,040 hours in the Office of Administrative Services Environmental Quality division as part of the budget process for education and outreach to maintain COJ BMAP credits.

Motor Pool
Fund - 51101

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Charges for Services	12,630	9,000	8,000	(11.1%)	(1,000)
Internal Service Revenue	36,682,320	38,196,025	43,823,450	14.7%	5,627,425
Miscellaneous Revenue	407,534	430,300	380,300	(11.6%)	(50,000)
Investment Pool / Interest Earnings	162,233	75,736	131,218	73.3%	55,482
TOTAL REVENUE	**37,264,717**	**38,711,061**	**44,342,968**	**14.5%**	**5,631,907**
EXPENDITURES					
Salaries	4,934,476	6,238,523	6,453,997	3.5%	215,474
Calculated Vacancy Rate Contra Expense	0	(321,750)	(315,393)	(2.0%)	6,357
Pension Costs	1,295,136	1,527,434	1,647,857	7.9%	120,423
Employer Provided Benefits	760,050	846,214	1,357,263	60.4%	511,049
Internal Service Charges	1,295,366	1,184,147	963,024	(18.7%)	(221,123)
Insurance Costs and Premiums - Allocations	160,384	120,483	117,891	(2.2%)	(2,592)
Professional and Contractual Services	522,964	542,370	631,150	16.4%	88,780
Other Operating Expenses	27,527,537	27,591,447	32,536,594	17.9%	4,945,147
Capital Outlay	280,715	250,001	250,001	0.0%	0
Supervision Allocation	(85,497)	(89,005)	(86,905)	(2.4%)	2,100
Indirect Cost	822,467	821,197	787,489	(4.1%)	(33,708)
TOTAL EXPENDITURES	**37,513,598**	**38,711,061**	**44,342,968**	**14.5%**	**5,631,907**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	90	89	(1)
Part Time Hours	9,802	9,802	0

MOTOR POOL
FUND 51101

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

SERVICE LEVELS / ENHANCEMENTS
Service levels for this fund are unchanged for the fiscal year 2026-2027.

REVENUE
Charges for Services
- This category includes estimated revenue for contract parking.

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

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

Investment Pool / Interest Earnings
- This amount includes the FY 27 estimates for investment pool earnings.

EXPENDITURES
Salaries
- The net increase in this category is mainly due to wage increases effective October 1st, 2026 and other items related to collective bargaining as well as the impact of eliminating a vacant position.

Calculated Vacancy Rate Contra Expense
- This reflects an estimated salary and benefit vacancy rate based on the average turnover ratio and estimated number of vacancies in FY 27.

Pension Costs
- This category includes the FY 27 required contribution for the general employees defined benefit plan, including the unfunded liability (UAAL), as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits
- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mainly due to changes in Group Health cost allocations beginning in FY 27.

Internal Service Charges
- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The net decrease is primarily due to a reduction in the computer system maintenance and security allocation of $194,462.

Insurance Costs and Premiums - Allocations

- This amount includes general liability and miscellaneous insurance costs.

Professional and Contractual Services

- The amount includes $600,000 in contractual services for the outsourced parts provider, $26,000 for uniform cleaning service, and $5,150 for water delivery services.

Other Operating Expenses

- This category is made of various small items and several large expenditures including fuel of $19.06 million, sublet repairs of $6.55 million and parts of $5.72 million. The net increase is being driven by a $4.8 million increase in the fuel estimate based on EIA estimates.

Capital Outlay

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

Supervision Allocation

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

Indirect Cost

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

AUTHORIZED POSITION CAP

A vacant position is being eliminated as part of the budget process. This will have no impact on service levels.

Motor Pool - Vehicle Replacement
Fund - 51102

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Internal Service Revenue	28,419,322	31,905,230	40,774,561	27.8%	8,869,331
Miscellaneous Revenue	1,227,518	1,000,000	1,155,103	15.5%	155,103
Investment Pool / Interest Earnings	1,083,423	419,210	966,760	130.6%	547,550
Transfers From Other Funds	13,696,439	439,018	268,003	(39.0%)	(171,015)
TOTAL REVENUE	**44,426,702**	**33,763,458**	**43,164,427**	**27.8%**	**9,400,969**
EXPENDITURES					
Salaries	105,956	179,612	183,928	2.4%	4,316
Pension Costs	30,162	45,828	48,663	6.2%	2,835
Employer Provided Benefits	15,835	28,203	45,474	61.2%	17,271
Internal Service Charges	11,883	9,976	4,658	(53.3%)	(5,318)
Insurance Costs and Premiums - Allocations	573	627	733	16.9%	106
Professional and Contractual Services	0	1,500	1	(99.9%)	(1,499)
Other Operating Expenses	20,698	42,285	42,325	0.1%	40
Capital Outlay	27,677,237	28,818,262	37,136,000	28.9%	8,317,738
Supervision Allocation	85,497	89,005	86,905	(2.4%)	(2,100)
Indirect Cost	43,406	48,160	115,740	140.3%	67,580
Transfers to Other Funds	0	4,500,000	5,500,000	22.2%	1,000,000
TOTAL EXPENDITURES	**27,991,247**	**33,763,458**	**43,164,427**	**27.8%**	**9,400,969**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	3	3	0
Part Time Hours	0	0	0

MOTOR POOL - VEHICLE REPLACEMENT
FUND 51102

BACKGROUND
This is an internal service fund that accounts for the replacement of City owned vehicles and large fire apparatus overhauls as well as the operating costs associated with the vehicle replacement process / activity.

SERVICE LEVELS / ENHANCEMENTS
A total of four new vehicles costing a total of $865,000 are being added to the City's vehicle cap as part of the FY 27 budget process including:

- Two vehicles for new positions added to the Tree Protection fund.
- Two rescue units – new fire station 77 and 78 costing $380,000 each

REVENUE
Internal Service Revenue

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

Miscellaneous Revenue

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

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 27.

Transfers From Other Funds

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

EXPENDITURES
Salaries

- The net increase in this category is mainly due to wage increases effective October 1st, 2026 and other items related to collective bargaining.

Pension Costs

- This category includes the FY 27 required contribution for the general employees defined benefit plan, including the unfunded liability (UAAL), as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mainly due to changes in Group Health cost allocations beginning in FY 27.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The net decrease is being driven by a $5,539 reduction in the computer system maintenance and security allocation.

Insurance Costs and Premiums - Allocations

- This amount includes general liability insurance costs.

Other Operating Expenses

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

Capital Outlay

- Category includes capital funding of $31,621,000 to replace 325 vehicles, $865,000 for four new vehicles, and $4,650,000 to overhaul fifteen JFRD pumpers / rescues. The budget ordinance 2026-504 schedule B4c contains a complete list of all vehicles proposed to be replaced / purchased in FY 27.

Supervision Allocation

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

Indirect Cost

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

Transfers to Other Funds

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

AUTHORIZED POSITION CAP

The authorized cap in this fund is unchanged.

Motor Pool - Direct Replacement
Fund - 51103

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Transfers from Fund Balance	0	439,018	268,003	(39.0%)	(171,015)
TOTAL REVENUE	**0**	**439,018**	**268,003**	**(39.0%)**	**(171,015)**
EXPENDITURES					
Transfers to Other Funds	3,696,439	439,018	268,003	(39.0%)	(171,015)
TOTAL EXPENDITURES	**3,696,439**	**439,018**	**268,003**	**(39.0%)**	**(171,015)**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

MOTOR POOL - DIRECT REPLACEMENT
FUND 51103

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

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

REVENUE
Transfers From Fund Balance

- FY 27 contains the appropriation and transfer of interest income earned by the fund which will drop into the fund balance at fiscal year-end. During FY 26 interest income generated by this fund's cash balance began being placed in the Motor Pool – Vehicle Replacement fund (FD 51102). The FY 27 budget amount reflects the remaining FY 25 and FY 26 interest earned before that change took place.

EXPENDITURES
Transfers to Other Funds

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

Copy Center
Fund - 52101

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Internal Service Revenue	2,217,243	2,601,745	2,757,882	6.0%	156,137
Investment Pool / Interest Earnings	15,577	10,676	9,213	(13.7%)	(1,463)
Transfers from Fund Balance	0	15,875	0	(100.0%)	(15,875)
TOTAL REVENUE	**2,232,820**	**2,628,296**	**2,767,095**	**5.3%**	**138,799**
EXPENDITURES					
Salaries	216,907	231,970	242,279	4.4%	10,309
Pension Costs	43,054	62,573	71,422	14.1%	8,849
Employer Provided Benefits	36,006	35,929	67,945	89.1%	32,016
Internal Service Charges	74,892	41,868	71,226	70.1%	29,358
Insurance Costs and Premiums - Allocations	880	855	1,001	17.1%	146
Professional and Contractual Services	1,124,055	1,455,050	1,455,230	0.0%	180
Other Operating Expenses	676,104	749,458	822,078	9.7%	72,620
Capital Outlay	0	1	1	0.0%	0
Indirect Cost	114,416	50,592	35,913	(29.0%)	(14,679)
TOTAL EXPENDITURES	**2,286,314**	**2,628,296**	**2,767,095**	**5.3%**	**138,799**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	5	5	0
Part Time Hours	0	0	0

COPY CENTER
FUND 52101

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

SERVICE LEVELS / ENHANCEMENTS
Additional funding of $16,000 was added at the request of the Tax Collector for short-term rental property tax inserts.

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

Investment Pool / Interest Earnings
- This amount represents anticipated interest earnings for FY 27.

EXPENDITURES
Salaries
- The net increase in this category is mainly due to wage increases effective October 1st, 2026 and other items related to collective bargaining.

Pension Costs
- This category includes the FY 27 required contribution for the general employees defined benefit plan, including the unfunded liability (UAAL), as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits
- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mainly due to changes in Group Health cost allocations beginning in FY 27.

Internal Service Charges
- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The change in this category is primarily due to a $28,880 increase in the St. James building cost allocation.

Insurance Costs and Premiums - Allocations
- This amount includes general liability insurance costs.

Professional and Contractual Services
- This category includes $180 for water delivery services, $55,050 for mail courier delivery, and $1,400,000 for the City's consolidated copier contract.

Other Operating Expenses
- This category is made of various small items and other larger expenditures including citywide postage of $460,000 and commercial printing / binding of $252,000. The increase is being driven by the addition of $16,000 for short-term rental property tax inserts, a $25,592 increase in the cost of the city's hurricane guide, and $26,820 added to account for JSO's enhanced use of the City's copy center / central mailroom.

Indirect Cost

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

AUTHORIZED POSITION CAP

The authorized cap in this fund is unchanged.

Office of Economic Development

Office of Economic Development
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Miscellaneous Revenue	21,492	0	0		0
Contribution From Local Units	66,096	66,096	0	(100.0%)	(66,096)
TOTAL REVENUE	87,588	66,096	0	(100.0%)	(66,096)
EXPENDITURES					
Salaries	1,777,898	1,965,108	2,035,431	3.6%	70,323
Pension Costs	563,630	196,396	213,112	8.5%	16,716
Employer Provided Benefits	173,195	175,778	330,929	88.3%	155,151
Internal Service Charges	494,251	449,548	636,987	41.7%	187,439
Insurance Costs and Premiums - Allocations	7,794	7,217	8,498	17.7%	1,281
Professional and Contractual Services	234,512	641,940	628,163	(2.1%)	(13,777)
Other Operating Expenses	200,563	48,316	36,266	(24.9%)	(12,050)
Capital Outlay	70,334	0	0		0
Grants, Aids & Contributions	360,000	208,000	208,000	0.0%	0
Supervision Allocation	(521,988)	(561,988)	(774,857)	37.9%	(212,869)
Extraordinary Lapse	0	(51,773)	0	(100.0%)	51,773
TOTAL EXPENDITURES	3,360,189	3,078,542	3,322,529	7.9%	243,987

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	19	19	0
Part Time Hours	3,588	3,588	0

EXPENDITURES BY DIVISION	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
Economic Development	3,360,189	3,078,542	3,322,529	7.9%	243,987
DEPARTMENT TOTAL	3,360,189	3,078,542	3,322,529	7.9%	243,987

OFFICE OF ECONOMIC DEVELOPMENT
GENERAL FUND OPERATING

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

SERVICE LEVELS / ENHANCEMENTS
Service levels for this fund are unchanged for fiscal year 2026-2027.

REVENUE
Contribution from Local Units

- The decrease in this category is due to termination of the Interlocal Agreement between the city and JEA for the JSEB Program.

EXPENDITURES
Salaries

- The net increase in this category is mainly due to an anticipated wage increase effective October 1st, 2026.

Pension Costs

- This category includes the FY 27 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mainly due to changes in Group Health cost allocations beginning in FY 27.

Internal Service Charges

- This category includes the estimated internal service billings for the various services provided to this department by the City's internal service providers, the largest of which are $281,605 in computer systems maintenance and security and $170,435 in OGC legal. The net increase in this category is mainly due to a $173,474 increase in computer system maintenance and security costs.

Insurance Costs and Premiums - Allocations

- This amount includes general liability insurance costs.

Professional and Contractual Services

- This category includes funding for the Jacksonville Sister Cities Award, management services for the Education and Workforce Development Centers, the JSEB Bootcamp at the University of North Florida, other professional services including third party underwriting and title searches, as well as minimum JSEB funding pursuant to Section 126.605, *Ordinance Code*. The water service delivery budgets have been moved to Water Billing Expense as part of the FY 27 Budget Process to better track city spending on this item and to standardize processes. The net decrease in this category is primarily due to the transfer of funds during FY 26 to offset special pay increases based on the needs of the Department.

Other Operating Expenses

- This category contains various small items, the largest of which are advertising and promotion of $12,500, office supplies of $10,400, and dues and subscriptions of $6,899. The net decrease is

mainly due to removal of the $5,000 event contribution for The Player's Championship, combined with other small decreases.

Grants, Aids & Contributions

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

Supervision Allocation

- This amount represents administrative costs that are being allocated to the Cecil Field Trust Fund, the KingSoutel Crossing CRA, and the Renew Arlington CRA, for which the department provides staff support. The increase in this category is due to revisions to the staff allocation percentages for FY 27.

City Council Extraordinary Lapse

- The extraordinary 2% lapse on controllable costs that the City Council imposed on various departments and program areas within the General Fund during the FY 26 budget hearings has been removed for the FY 27 budget.

AUTHORIZED POSITION CAP

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

Cecil Commerce Center
Fund - 11312

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Miscellaneous Revenue	21,953,860	4,922,942	11,998,759	143.7%	7,075,817
Investment Pool / Interest Earnings	765,081	225,588	649,289	187.8%	423,701
Debt Funding: Debt Management Fund	0	0	(2,500,000)		(2,500,000)
TOTAL REVENUE	**22,718,941**	**5,148,530**	**10,148,048**	**97.1%**	**4,999,518**
EXPENDITURES					
Insurance Costs and Premiums - Allocations	291,504	260,081	247,010	(5.0%)	(13,071)
Professional and Contractual Services	2,926,652	3,101,392	3,024,039	(2.5%)	(77,353)
Other Operating Expenses	0	3	3	0.0%	0
Economic Incentives	0	0	212,500		212,500
Supervision Allocation	245,674	281,462	452,705	60.8%	171,243
Indirect Cost	4,576	5,592	11,791	110.9%	6,199
Transfers to Other Funds	700,000	1,500,000	8,700,000	480.0%	7,200,000
Other Uses - Debt Funded	0	0	(2,500,000)		(2,500,000)
TOTAL EXPENDITURES	**4,168,406**	**5,148,530**	**10,148,048**	**97.1%**	**4,999,518**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

CECIL COMMERCE CENTER
FUND 11312

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

SERVICE LEVELS / ENHANCEMENTS
Service levels for this fund are unchanged for fiscal year 2026-2027.

REVENUE
Miscellaneous Revenue

- This category includes revenue from charges for common area maintenance and the rental of city facilities of $1.57 million, miscellaneous revenue of $2,000 and available all years proceeds from previous sale of property of $10.42 million, which is being used to balance the fund. The net increase in this category is due to an all-years appropriation of sale proceeds as detailed in the Transfer to Other Funds and Other Uses sections.

Investment Pool / Interest Earnings

- This represents anticipated interest earnings for FY 27.

Debt Funding: Debt Management Fund

- This reflects the removal of the $2.5 million appropriation from the Debt Management Fund authorized under Ordinance 2023-310-E. The ordinance provides that the appropriation will be repaid by the Cecil Commerce Center Trust Fund upon the sale of the Mega Site parcel or once the Trust Fund has sufficient revenue available for repayment.

EXPENDITURES
Insurance Costs and Premiums - Allocations

- This amount includes miscellaneous insurance costs.

Professional and Contractual Services

- This category includes funding for the caretaker / building and property maintenance contract, the engineering and land planning services contract, and the forestry management services at Cecil Field.

Economic Incentives

- This category includes funding for various economic development programs. The increase for this category is due to the second installment of $212,500 towards The Boeing Company Infrastructure Grant.

Supervision Allocation

- This represents the allocation of administrative costs of Office of Economic Development staff, within the General Fund (FD_00111) that spend some of their time overseeing the operations at Cecil Field. The increase in this category is due to revisions to the staff allocation percentages for FY 27.

Indirect Cost

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

Transfers to Other Funds

- $6.2 million is being transferred to the Authorized Capital Projects fund (Fund 32124) for the Mega Site Rail Spur capital project, $5.6 million of which is to swap out the funding authorized under Ordinance 2023-311-E. The ordinance provides that the appropriation will be repaid by the Cecil Commerce Center Trust Fund upon the sale of the Mega Site parcel or once the Trust Fund has sufficient revenue available for repayment.

Other Uses - Debt Funded

- $2.5 million from the Debt Management Fund authorized under Ordinance 2023-310-E is being swapped out with funding from the Trust Fund, as noted in the Debt Funding section above.

Office of Ethics

Office of Ethics
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Contribution From Local Units	28,104	55,105	40,235	(27.0%)	(14,870)
TOTAL REVENUE	28,104	55,105	40,235	(27.0%)	(14,870)
EXPENDITURES					
Salaries	473,020	497,683	505,619	1.6%	7,936
Pension Costs	202,949	59,791	50,442	(15.6%)	(9,349)
Employer Provided Benefits	36,611	37,482	72,583	93.6%	35,101
Internal Service Charges	62,729	51,825	62,317	20.2%	10,492
Insurance Costs and Premiums - Allocations	2,280	1,841	2,126	15.5%	285
Professional and Contractual Services	0	0	101		101
Other Operating Expenses	5,433	7,277	7,052	(3.1%)	(225)
Extraordinary Lapse	0	(11,430)	0	(100.0%)	11,430
TOTAL EXPENDITURES	783,022	644,469	700,240	8.7%	55,771

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	3	3	0
Part Time Hours	2,340	2,340	0

EXPENDITURES BY DIVISION	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
Ethics Office	783,022	644,469	700,240	8.7%	55,771
DEPARTMENT TOTAL	783,022	644,469	700,240	8.7%	55,771

OFFICE OF ETHICS
GENERAL FUND OPERATING

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

SERVICE LEVELS / ENHANCEMENTS
Service levels for this department are unchanged for the fiscal year 2026-2027.

REVENUE
Contribution from Local Units

- This category houses contributions from various Independent Agencies which include JEA, JAA, JPA, JTA, JHA and PFPF. The decrease in this category is due to the reduction in JEA's budget contribution each fiscal year starting in FY 27.

EXPENDITURES
Salaries

- The net increase in this category is mainly due to an anticipated wage increase effective October 1st, 2026.

Pension Costs

- This category includes the FY 27 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mainly due to changes in Group Health cost allocations beginning in FY 27.

Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this department by the City's internal service providers, the largest of which include $26,828 in building allocation costs for their space in the St. James Building, $20,259 in OGC legal costs, and $10,697 in computer system maintenance and security costs. The change in this category is mainly due to the increase of $9,344 in OGC legal costs.

Insurance Costs and Premiums – Allocations

- This amount includes general liability insurance costs.

Professional and Contractual Services

- The water service delivery budgets have been moved to Water Billing Expense as part of the FY 27 Budget Process to better track city spending on this item and to standardize processes.

Other Operating Expenses

- This category includes various small expenditures, the largest of which include $4,575 for travel and training expenses, and $2,025 for dues and subscriptions.

Extraordinary Lapse

- The extraordinary 2% lapse on controllable costs that the City Council imposed on various departments and program areas within the General Fund during the FY 26 budget hearings has been removed for the FY 27 budget.

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

Office of General Counsel

Office of General Counsel-Center
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
EXPENDITURES					
Salaries	40,703	56,571	68,782	21.6%	12,211
Pension Costs	4,884	6,789	6,262	(7.8%)	(527)
Employer Provided Benefits	6,300	8,050	12,426	54.4%	4,376
Internal Service Charges	8,186	6,499	5,802	(10.7%)	(697)
Insurance Costs and Premiums - Allocations	240	210	286	36.2%	76
Professional and Contractual Services	11,554	0	0		0
Other Operating Expenses	67,758	101,250	100,550	(0.7%)	(700)
Supervision Allocation	(28,544)	(28,516)	(37,778)	32.5%	(9,262)
Extraordinary Lapse	0	(875)	0	(100.0%)	875
TOTAL EXPENDITURES	111,081	149,978	156,330	4.2%	6,352

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	1	1	0
Part Time Hours	240	240	0

EXPENDITURES BY DIVISION	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
Duval Legislative Delegation	31,689	49,978	56,330	12.7%	6,352
General Counsel Administration	79,392	100,000	100,000	0.0%	0
DEPARTMENT TOTAL	111,081	149,978	156,330	4.2%	6,352

OFFICE OF GENERAL COUNSEL - CENTER
GENERAL FUND OPERATING

BACKGROUND
The general fund portion of the Office of General Counsel consists of the Duval Legislative Delegation, as well as general counsel administration costs including annual funding set aside for judgments, claims, and losses.

SERVICE LEVELS / ENHANCEMENTS
Service levels for this fund are unchanged for fiscal year 2026-2027.

EXPENDITURES
Salaries
- The net increase in this category is mainly due to an anticipated wage increase effective October 1st, 2026.

Pension Costs
- This category includes the FY 27 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits
- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mainly due to changes in Group Health cost allocations beginning in FY 27.

Internal Service Charges
- This category includes all the estimated internal service billings for the various services provided to this department by the City's internal service providers. The net change in this category is primarily driven by a decrease of $1,249 in computer system maintenance and security costs, although this is mostly offset by a smaller increase in mailroom charge.

Insurance Costs and Premiums – Allocations
- This category includes costs for general liability insurance.

Other Operating Expenses
- This category consists of various small items, the largest of which is $100,000 of miscellaneous non-departmental expenditures for small judgements and settlements under $50,000 pursuant to Municipal Code Section 112.307. The water service delivery budget has been moved to Water Billing Expense as part of the FY 27 Budget Process to better track city spending on this item and to standardize processes.

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

City Council Extraordinary Lapse
- The extraordinary 2% lapse on controllable costs that the City Council imposed on various departments and program areas within the General Fund during the FY 26 budget hearings has been removed for the FY 27 budget.

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

Office Of General Counsel-Fund
Fund - 55101

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Internal Service Revenue	13,742,630	14,547,127	15,264,525	4.9%	717,398
Miscellaneous Revenue	185,567	15,000	10,000	(33.3%)	(5,000)
Investment Pool / Interest Earnings	45,100	21,740	21,298	(2.0%)	(442)
Transfers from Fund Balance	0	50,000	50,000	0.0%	
TOTAL REVENUE	**13,973,297**	**14,633,867**	**15,345,823**	**4.9%**	**711,956**
EXPENDITURES					
Salaries	8,076,072	9,317,731	9,548,625	2.5%	230,894
Calculated Vacancy Rate Contra Expense	0	(286,865)	(352,427)	22.9%	(65,562)
Pension Costs	2,318,249	2,530,794	2,663,020	5.2%	132,226
Employer Provided Benefits	782,775	886,890	1,420,387	60.2%	533,497
Internal Service Charges	689,104	704,710	623,494	(11.5%)	(81,216)
Insurance Costs and Premiums - Allocations	174,431	85,270	86,492	1.4%	1,222
Professional and Contractual Services	477,058	646,000	641,162	(0.7%)	(4,838)
Other Operating Expenses	330,545	363,124	363,114	0.0%	(10)
Capital Outlay	0	1	1	0.0%	0
Supervision Allocation	28,544	28,516	37,778	32.5%	9,262
Indirect Cost	368,631	357,696	314,177	(12.2%)	(43,519)
TOTAL EXPENDITURES	**13,245,409**	**14,633,867**	**15,345,823**	**4.9%**	**711,956**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	77	77	0
Part Time Hours	2,600	2,600	0

OFFICE OF GENERAL COUNSEL
FUND 55101

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

SERVICE LEVELS / ENHANCEMENTS
Service levels for this fund are unchanged for the fiscal year 2026-2027.

REVENUE
Internal Service Revenue

- This revenue consists of internal service revenues from charges billed to other departments and independent authorities. The change in this category is mostly due to an anticipated increase of $2.15 million in internal service revenues, although this is largely offset by an anticipated decrease of $1.43 million in revenue from independent authorities.

Miscellaneous Revenue

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

Investment Pool / Interest Earnings

- This amount includes the FY 27 estimates for investment pool earnings.

Transfers from Fund Balance

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

EXPENDITURES
Salaries

- The net increase in this category is mainly due to an anticipated wage increase effective October 1st, 2026.

Calculated Vacancy Rate Contra Expense

- This reflects an estimated salary and benefit vacancy rate based on the average turnover ratio and estimated number of vacancies in FY 27.

Pension Costs

- This category includes the FY 27 required contribution for the general employees defined benefit plan, including the unfunded liability (UAAL), as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mainly due to changes in Group Health cost allocations beginning in FY 27.

Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this department by the City's internal service providers, the largest of which include $245,235 in Computer System Maintenance and Security, $221,331 in building allocation costs, $66,247 in mailroom charges, and $54,900 in copier consolidation costs. The change in this category is driven by several factors, including reductions of $63,784 in computer system maintenance and security costs and $45,446 in ITD replacement costs.

Insurance Costs and Premiums - Allocations

- This amount represents costs for general liability insurance.

Professional and Contractual Services

- This amount includes funding for outside legal counsel, expert witnesses, mediators, and a special counsel pursuant to section 108.505(b).

Other Operating Expenses

- This category is made of various small items, the largest of which include $195,582 in dues and subscriptions, $57,218 in hardware/software maintenance and licenses, $45,000 in court reporter fees, and $30,000 in combined travel and training costs.

Supervision Allocation

- This amount represents a portion of administrative costs for one employee who performs work in this fund and the General Fund (FD_00111).

Indirect Cost

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

AUTHORIZED POSITION CAP

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

Office of Sports and Entertainment

Office of Sports and Entertainment
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
EXPENDITURES					
Salaries	472,196	551,064	590,518	7.2%	39,454
Pension Costs	49,714	57,964	60,483	4.3%	2,519
Employer Provided Benefits	64,126	69,889	106,655	52.6%	36,766
Internal Service Charges	222,977	182,329	161,861	(11.2%)	(20,468)
Insurance Costs and Premiums - Allocations	2,018	2,037	2,379	16.8%	342
Other Operating Expenses	385,332	277,666	180,116	(35.1%)	(97,550)
Extraordinary Lapse	0	(18,799)	0	(100.0%)	18,799
TOTAL EXPENDITURES	1,196,363	1,122,150	1,102,012	(1.8%)	(20,138)

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	6	6	0
Part Time Hours	1,300	1,300	0

EXPENDITURES BY DIVISION	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
Office of Sports and Entertainment Administr	1,196,363	1,122,150	1,102,012	(1.8%)	(20,138)
DEPARTMENT TOTAL	1,196,363	1,122,150	1,102,012	(1.8%)	(20,138)

OFFICE OF SPORTS AND ENTERTAINMENT
GENERAL FUND OPERATING

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

SERVICE LEVELS / ENHANCEMENTS
Service levels for this fund are unchanged for the fiscal year 2026-2027.

EXPENDITURES
Salaries

- The net increase in this category is mainly due to an anticipated wage increase effective October 1st, 2026.

Pension Costs

- This category includes the FY 27 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mainly due to changes in Group Health cost allocations beginning on FY 27.

Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this fund by the City's internal service providers, the largest of which include $116,027 in building cost allocation for Ed Ball and $26,087 in computer system maintenance and security. The change in this category is driven almost entirely by a reduction of $21,576 in the building cost allocation.

Insurance Costs and Premiums - Allocations

- This amount includes general liability costs.

Other Operating Expenses

- This category consists of various items, the largest of which is $137,286 for event contribution. The net decrease is mostly due to removal of $96,050 in event contribution provided for FY 26.

City Council Extraordinary Lapse

- The extraordinary 2% lapse on controllable costs that the City Council imposed on various departments and program areas within the General Fund during the FY 26 budget hearings has been removed for the FY 27 budget.

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

Special Events - General Fund
Fund - 00113

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Charges for Services	295,715	200,550	0	(100.0%)	(200,550)
Miscellaneous Revenue	435,248	406,170	15,460	(96.2%)	(390,710)
Investment Pool / Interest Earnings	117,842	0	29,897		29,897
Transfers From Other Funds	10,971,995	10,701,104	7,822,979	(26.9%)	(2,878,125)
TOTAL REVENUE	**11,820,800**	**11,307,824**	**7,868,336**	**(30.4%)**	**(3,439,488)**
EXPENDITURES					
Salaries	1,288,740	1,251,179	1,444,545	15.5%	193,366
Calculated Vacancy Rate Contra Expense	0	(30,753)	(34,141)	11.0%	(3,388)
Pension Costs	178,737	229,289	244,564	6.7%	15,275
Employer Provided Benefits	111,388	125,754	163,288	29.8%	37,534
Internal Service Charges	365,165	373,762	323,885	(13.3%)	(49,877)
Insurance Costs and Premiums - Allocations	267,372	288,455	83,321	(71.1%)	(205,134)
Professional and Contractual Services	254,635	254,636	319,107	25.3%	64,471
Other Operating Expenses	8,226,347	8,160,626	5,138,891	(37.0%)	(3,021,735)
Capital Outlay	0	1	1	0.0%	0
Grants, Aids & Contributions	654,875	654,875	184,875	(71.8%)	(470,000)
TOTAL EXPENDITURES	**11,347,259**	**11,307,824**	**7,868,336**	**(30.4%)**	**(3,439,488)**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	13	13	0
Part Time Hours	4,160	4,160	0

SPECIAL EVENTS – GENERAL FUND
FUND 00113

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

SERVICE LEVELS / ENHANCEMENTS
Service levels for this department/fund are unchanged for the fiscal year 2026-2027.

REVENUE
Charges for Services
- This represents anticipated revenue from the sale of tickets for the annual Florida/Georgia game. The reduction is due to the Florida/Georgia game relocating during stadium construction.

Miscellaneous Revenue
- This includes revenue from overtime reimbursement charges and miscellaneous sales. The decrease is due to the removal of a $392,170 from the Jacksonville Jaguars, LLC for the club riser costs related to the annual Florida/Georgia.

Investment Pool / Interest Earnings
- This is made up of anticipated interest earnings for FY 27.

Transfers From Other Funds
- This represents the subsidy from the General Fund Operating (FD_00111) required to balance the fund.

EXPENDITURES
Salaries
- The net increase in this category is mainly due to an anticipated wage increase effective October 1st, 2026.

Calculated Vacancy Rate Contra Expense
- This reflects an estimated salary and benefit vacancy rate based on the average turnover ratio and estimated number of vacancies in FY 27.

Pension Costs
- This category includes the FY 27 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits
- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mainly due to changes in Group Health cost allocations beginning in FY 27.

Internal Service Charges
- This category includes all the estimated internal service billings for the various services provided to this fund by the City's internal service providers, the largest being $127,571 in building cost allocation in Ed Ball. The change in this category is driven by many factors, the largest being a $107,176 decrease in computer system maintenance and a removal of $16,602 for St. James building allocation, which is in part offset of a $78,609 increase in their Ed Ball building cost allocation.

Insurance Costs and Premiums - Allocations

- This amount includes miscellaneous insurance and general liability costs.

Professional and Contractual Services

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

Other Operating Expenses

- This category consists of various items, the largest of which include $3 million in event contribution costs related to the annual Florida/Georgia Game and $1.81 million in miscellaneous services and charges. The change in this category is almost entirely driven by removing costs associated with the Florida/Georgia game as the stadium in under construction.

Capital Outlay

- This is budgeted for one dollar to keep the account open.

Grants, Aids & Contributions

- This category includes a $184,875 contribution for the annual Bob Hayes Invitational track meet. The decrease is due to removing the $470,000 in travel related expenses for the Annual Florida/Georgia game.

AUTHORIZED POSITION CAP

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

Sports Complex CIP
Fund - 46101

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Bed / Tourist Development Tax	9,729,258	10,098,650	9,832,414	(2.6%)	(266,236)
Debt Funding: Debt Management Fund	0	0	(10,439)		(10,439)
TOTAL REVENUE	**9,729,258**	**10,098,650**	**9,821,975**	**(2.7%)**	**(276,675)**
EXPENDITURES					
Capital Outlay	2,719,588	4,643,140	4,455,409	(4.0%)	(187,731)
Capital Outlay - Debt Funded	0	0	(10,439)		(10,439)
Debt Service	3,073,760	3,080,735	3,078,730	(0.1%)	(2,005)
Transfers to Other Funds	2,371,275	2,374,775	2,298,275	(3.2%)	(76,500)
TOTAL EXPENDITURES	**8,164,623**	**10,098,650**	**9,821,975**	**(2.7%)**	**(276,675)**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

SPORTS COMPLEX CIP
FUND 46101

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

SERVICE LEVELS / ENHANCEMENTS
Service levels for this fund are unchanged for the fiscal year 2026-2027.

REVENUE
Bed / Tourist Development Tax

- This represents the anticipated two cent tax levy on lodging for FY 27.

Debt Funding: Debt Management Fund

- This represents an all years clean-up to remove debt funded projects from this fund.

EXPENDITURES
Capital Outlay

- This category contains the remaining balance, after paying debt service, that is put towards projects for FY 27.

Capital Outlay – Debt Funded

- This represents an all years clean-up to remove debt funded projects from this fund.

Debt Service

- This budget represents the transfer out to the debt service fund to pay for the FY 27 interest and principal costs on stadium improvements projects.

Transfers to Other Funds

- This budget represents a transfer to the City Venues – Debt Service fund (FD_47105) to pay the debt service related to the amphitheater / flex field.

City Venues-City
Fund - 47101

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Charges for Services	89,951	100,000	0	(100.0%)	(100,000)
Miscellaneous Revenue	13,080,326	7,541,897	908,274	(88.0%)	(6,633,623)
Investment Pool / Interest Earnings	(489,375)	200,000	0	(100.0%)	(200,000)
Transfers From Other Funds	(12,585,624)	33,493,841	10,262,428	(69.4%)	(23,231,413)
TOTAL REVENUE	**95,278**	**41,335,738**	**11,170,702**	**(73.0%)**	**(30,165,036)**
EXPENDITURES					
Internal Service Charges	379,360	310,003	110,163	(64.5%)	(199,840)
Insurance Costs and Premiums - Allocations	4,825,459	4,305,298	1,358,685	(68.4%)	(2,946,613)
Professional and Contractual Services	1,072,952	1,023,881	887,521	(13.3%)	(136,360)
Other Operating Expenses	6,741,113	6,814,688	4,303,759	(36.8%)	(2,510,929)
Capital Outlay	346,902	605,001	500,000	(17.4%)	(105,001)
Transfers to Other Funds	23,622,178	28,276,867	4,010,574	(85.8%)	(24,266,293)
TOTAL EXPENDITURES	**36,987,964**	**41,335,738**	**11,170,702**	**(73.0%)**	**(30,165,036)**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

CITY VENUES - CITY
FUND 47101

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

SERVICE LEVELS / ENHANCEMENTS
Service levels for this fund are unchanged for the fiscal year 2026-2027.

REVENUE
Charges for Services
- This amount represents the anticipated daily parking fee revenue in FY 27. It is being removed for FY 27 due to the Municipal Stadium being pieced out into a new fund (FD_47106).

Miscellaneous Revenue
- The decrease is solely due to the Municipal Stadium being pieced out into a new fund (FD_47106).

Investment Pool / Interest Earnings
- This revenue was removed from FY 27 due to negative balances in the fund during some months of FY 26.

Transfers From Other Funds
- This represents a subsidy from the General Fund Operating fund (FD_00111) to balance up this fund.

EXPENDITURES
Internal Service Charges
- This category includes all the estimated internal service billings for the various services provided to this department by the City's internal service providers. The net decrease is mainly due to the Municipal Stadium being pieced out into a new fund (FD_47106).

Insurance Costs and Premiums - Allocations
- This amount includes miscellaneous insurance costs.

Professional and Contractual Services
- This category houses the Legends Global management and incentive fees pursuant to Ordinance 2017-375-E.

Other Operating Expenses
- This category houses the various utility expenditures at City venues.

Capital Outlay
- This category houses funding for various capital maintenance items at the venues.

Transfers to Other Funds
- This category contains a $3,944,069 transfer to the City Venues – ASM fund (FD_47102) to balance up that subfund, and a $66,505 transfer to the Jacksonville Veterans Memorial trust (FD_11518) pursuant to the naming rights agreement.

City Venues-ASM
Fund - 47102

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Charges for Services	21,664,702	16,900,555	16,765,287	(0.8%)	(135,268)
Miscellaneous Revenue	13,657,849	12,067,097	11,017,412	(8.7%)	(1,049,685)
Investment Pool / Interest Earnings	518,273	312,000	350,000	12.2%	38,000
Transfers From Other Funds	23,559,490	28,212,299	3,944,069	(86.0%)	(24,268,230)
TOTAL REVENUE	**59,400,314**	**57,491,951**	**32,076,768**	**(44.2%)**	**(25,415,183)**
EXPENDITURES					
Salaries	8,200,251	9,806,212	6,753,277	(31.1%)	(3,052,935)
Pension Costs	202,603	233,789	170,297	(27.2%)	(63,492)
Employer Provided Benefits	2,449,657	3,245,660	2,084,943	(35.8%)	(1,160,717)
Insurance Costs and Premiums	1,456,656	1,742,348	1,250,586	(28.2%)	(491,762)
Professional and Contractual Services	29,654,640	29,677,075	16,368,735	(44.8%)	(13,308,340)
Other Operating Expenses	13,175,801	11,242,342	5,448,929	(51.5%)	(5,793,413)
Capital Outlay	0	1,544,525	0	(100.0%)	(1,544,525)
Supervision Allocation	0	0	1		1
TOTAL EXPENDITURES	**55,139,608**	**57,491,951**	**32,076,768**	**(44.2%)**	**(25,415,183)**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

CITY VENUES - Management
FUND 47102

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

SERVICE LEVELS / ENHANCEMENTS
Service levels for this fund are unchanged for the fiscal year 2026-2027.

REVENUE
Charges for Services
- This category represents Legends Global's estimated parking and ticket surcharge fees collected from events across the City's venues as well as contractual services revenue.

Miscellaneous Revenue
- This category represents Legends Global's estimated concession sales, rental of city facilities, advertising fees, non-dwelling rent for cell sites and miscellaneous services and charges.

Investment Pool / Interest Earnings
- This represents Legends Global's anticipated interest earnings for FY 27.

Transfers From Other Funds
- This represents a subsidy from the City Venues – City fund (FD_47101) to balance up this fund.

EXPENDITURES
Salaries
Pension
Employer Provided Benefits
- These categories represent the salary and benefit costs for Legends Global personnel who operate the City's venues.

Insurance Costs and Premiums
- This category contains Legends Global's general insurance costs for events.

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

Other Operating Expenses
- This category includes various expenditures, the largest of which are $2.44 million for repairs and maintenance, $741,342 for event contribution, $603,219 for other utilities, $375,000 for garbage collection / sanitation costs, $277,445 in telephone and data line costs, and $248,100 in repair and maintenance supplies.

Capital Outlay
- The decrease is due to the removal of the one-time cost provided for the Jaguars locker room reimbursement.

Capital Projects-City Venues Surcharge
Fund - 47103

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Charges for Services	3,530,541	4,443,166	3,715,044	(16.4%)	(728,122)
Miscellaneous Revenue	57,315	59,034	64,248	8.8%	5,214
TOTAL REVENUE	**3,587,856**	**4,502,200**	**3,779,292**	**(16.1%)**	**(722,908)**
EXPENDITURES					
Capital Outlay	2,865,378	4,502,200	3,779,292	(16.1%)	(722,908)
TOTAL EXPENDITURES	**2,865,378**	**4,502,200**	**3,779,292**	**(16.1%)**	**(722,908)**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

CAPITAL PROJECTS – CITY VENUES SURCHARGE
FUND 47103

BACKGROUND
Municipal Section 123.102
User fees charged on each ticket sold for events at the Veterans Memorial Arena, Times Union Performing Arts Center, and Baseball Stadium to be expended for capital expenditures at each respective venue. User fees from events at the Municipal Stadium may be utilized for capital expenditures or game day expenses.

SERVICE LEVELS / ENHANCEMENTS
Service levels for this fund are unchanged for the fiscal year 2026-2027.

REVENUE
Charges for Services
- This category includes the estimated ticket surcharges fees collected at the Municipal Stadium, the Veterans Memorial Arena, and the Baseball Grounds for FY 27.

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

EXPENDITURES
Capital Outlay
- This amount represents the funding available for projects.

City Venues-Debt Service
Fund - 47105

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Bed / Tourist Development Tax	10,875,900	11,068,127	10,854,873	(1.9%)	(213,254)
Investment Pool / Interest Earnings	502,828	654,566	250,986	(61.7%)	(403,580)
Transfers From Other Funds	2,371,275	2,374,775	2,298,275	(3.2%)	(76,500)
Transfer In to Pay Debt Service	22,777,180	37,627,657	10,443,500	(72.2%)	(27,184,157)
Transfers from Fund Balance	0	9,009,611	10,332,567	14.7%	1,322,956
TOTAL REVENUE	**36,527,183**	**60,734,736**	**34,180,201**	**(43.7%)**	**(26,554,535)**
EXPENDITURES					
Fiscal and Other Debt Fees	7,925,218	46,064,961	18,475,892	(59.9%)	(27,589,069)
Debt Management Fund Repayments	2,371,275	14,669,775	15,704,309	7.1%	1,034,534
TOTAL EXPENDITURES	**10,296,493**	**60,734,736**	**34,180,201**	**(43.7%)**	**(26,554,535)**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

CITY VENUES – DEBT SERVICE
FUND 47105

BACKGROUND
This fund will receive the various transfers which, along with any accumulated interest in the fund, will be used to pay the debt service related to the various bond issuances. This includes the costs for principal, interest, and fiscal agent fees. This fund receives transfers from the Better Jacksonville Trust fund (FD_11001), the Sports Complex CIP fund (FD_46101), City Venues – City fund (FD_47101) and the Stadium – City (FD_47106).

SERVICE LEVELS / ENHANCEMENTS
Service levels for this fund are unchanged for the fiscal year 2026-2027.

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

Investment Pool / Interest Earnings
- This is made up of anticipated interest earnings for FY 27, which will be used to pay a portion of the debt service costs for FY 27.

Transfers From Other Funds
- This amount represents a transfer from the Sports Complex CIP (FD_46101) fund to pay the debt service related to the amphitheater / flex field (ordinance 2015-781-E).

Transfer In to Pay Debt Service
- This represents transfers from the various funds detailed below for the FY 27 anticipated debt service costs.

Transfer From Fund Balance
- This represents a transfer from retained earnings.

EXPENDITURES
Fiscal and Other Debt Fees
- This category houses both the principal and interest costs, which are based upon a repayment schedule that was established at the time the bonds were issued, and any fiscal agent fees, which represent the cost of paying agent and registrar services for the bond issue.

Debt Management Fund Repayments
- This amount represents the FY 27 anticipated debt management fund repayments related to the amphitheater / flex field (ordinance 2015-781-E).

Stadium - City
Fund - 47106

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Charges for Services	0	0	90,000		90,000
Miscellaneous Revenue	0	0	6,679,107		6,679,107
Transfers From Other Funds	0	0	15,574,241		15,574,241
TOTAL REVENUE	**0**	**0**	**22,343,348**		**22,343,348**
EXPENDITURES					
Internal Service Charges	0	0	28,491		28,491
Insurance Costs and Premiums - Allocations	0	0	2,730,253		2,730,253
Professional and Contractual Services	0	0	142,640		142,640
Other Operating Expenses	0	0	2,232,738		2,232,738
Capital Outlay	0	0	105,001		105,001
Transfers to Other Funds	0	0	17,104,225		17,104,225
TOTAL EXPENDITURES	**0**	**0**	**22,343,348**		**22,343,348**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

STADIUM - CITY
FUND 47106

BACKGROUND
Legends Global was hired by the City to manage seven public entertainment facilities including the City's municipal stadium (TIAA Bank Field). This fund contains the City's costs related to the municipal stadium.

SERVICE LEVELS / ENHANCEMENTS
Service levels for this fund reflect reduced events/capacity while the stadium is under construction.

REVENUE
Charges for Services
- This amount represents the anticipated daily parking fee revenue in FY 27.

Miscellaneous Revenue
- This category includes rental revenue from the Jacksonville Jaguars of $6,679,107 pursuant to exhibit D of Amendment 12 of the contract.

Transfers From Other Funds
- This represents a subsidy from the General Fund Operating fund (FD_00111) to balance up this fund.

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

Insurance Costs and Premiums - Allocations
- This amount includes general liability and miscellaneous insurance costs.

Professional and Contractual Services
- This category houses the Legends Global management and incentive fees pursuant to Ordinance 2017-375-E.

Other Operating Expenses
- This category houses the various utility expenditures at City venues.

Capital Outlay
- This category houses funding for various capital maintenance items at the venues.

Transfers to Other Funds
- This category contains a $17,104,225 transfer to the Stadium – Management fund (FD_47107) to balance up that subfund.

Stadium - Management
Fund - 47107

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Charges for Services	0	0	918,852		918,852
Miscellaneous Revenue	0	0	256,000		256,000
Investment Pool / Interest Earnings	0	0	2,500		2,500
Transfers From Other Funds	0	0	17,104,225		17,104,225
TOTAL REVENUE	**0**	**0**	**18,281,577**		**18,281,577**
EXPENDITURES					
Salaries	0	0	3,249,034		3,249,034
Pension Costs	0	0	79,210		79,210
Employer Provided Benefits	0	0	1,061,669		1,061,669
Insurance Costs and Premiums	0	0	327,750		327,750
Professional and Contractual Services	0	0	8,155,868		8,155,868
Other Operating Expenses	0	0	5,408,046		5,408,046
TOTAL EXPENDITURES	**0**	**0**	**18,281,577**		**18,281,577**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

STADIUM - MANAGEMENT
FUND 47107

BACKGROUND
Legends Global was hired by the City to manage seven public entertainment facilities including the City's municipal stadium (TIAA Bank Field). This fund contains Legends Global's costs related to the municipal stadium.

SERVICE LEVELS / ENHANCEMENTS
Service levels for this fund reflect reduced events/capacity while the stadium is under construction.

REVENUE
Charges for Services
- This category represents Legends Global's contractual services revenue.

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.

Investment Pool / Interest Earnings
- This represents Legends Global's anticipated interest earnings for FY 27.

Transfers From Other Funds
- This represents a subsidy from the Stadium – City fund (FD_47106) to balance up this fund.

EXPENDITURES
Salaries
Pension
Employer Provided Benefits
- These categories represent the salary and benefit costs for Legends Global personnel who operate the municipal stadium.

Insurance Costs and Premiums
- This category contains Legends Global's general insurance costs for events.

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

Other Operating Expenses
- This category includes various expenditures, the largest of which are $4.8 million for repairs and maintenance and $200,700 for repair and maintenance supplies.

Office of the Inspector General

Office of the Inspector General
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Charges for Services	0	1	1	0.0%	0
Contribution From Local Units	153,830	153,522	153,522	0.0%	0
TOTAL REVENUE	153,830	153,523	153,523	0.0%	0
EXPENDITURES					
Salaries	1,120,925	1,148,316	1,167,173	1.6%	18,857
Pension Costs	211,159	139,737	133,884	(4.2%)	(5,853)
Employer Provided Benefits	86,446	85,821	128,496	49.7%	42,675
Internal Service Charges	121,026	159,097	188,885	18.7%	29,788
Insurance Costs and Premiums - Allocations	4,862	4,254	4,909	15.4%	655
Professional and Contractual Services	1,211	1,478	1,201	(18.7%)	(277)
Other Operating Expenses	21,674	30,207	29,557	(2.2%)	(650)
Capital Outlay	(2,398)	0	0		0
Extraordinary Lapse	0	(27,780)	0	(100.0%)	27,780
TOTAL EXPENDITURES	1,564,905	1,541,130	1,654,105	7.3%	112,975

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	12	12	0
Part Time Hours	0	2,080	2,080

EXPENDITURES BY DIVISION	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
Inspector General Office	1,564,905	1,541,130	1,654,105	7.3%	112,975
DEPARTMENT TOTAL	1,564,905	1,541,130	1,654,105	7.3%	112,975

OFFICE OF THE INSPECTOR GENERAL
GENERAL FUND OPERATING

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

SERVICE LEVELS / ENHANCEMENTS
Service levels for this department are unchanged for the fiscal year 2026-2027.

REVENUE
Contribution From Local Units

- This category houses contributions from various Independent Agencies which include JEA, JAA, JPA, JTA, JHA, and the Police and Fire Pension Board of Trustees.

EXPENDITURES
Salaries

- The net increase in this category is mainly due to an anticipated wage increase effective October 1st, 2026.

Pension Costs

- This category includes the FY 27 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mainly due to changes in Group Health cost allocations beginning in FY 27.

Internal Service Charges

- This category includes the estimated internal service billings for the various services provided to this department by the City's internal service provider, the largest of which includes $89,267 for computer systems maintenance & security costs, $66,293 in building allocation costs, and $21,364 in OGC legal costs. The change in this category is driven by several factors, the largest of which is an increase of $53,251 in computer systems maintenance & security costs. This is somewhat offset by a decrease of $17,831 in OGC legal costs.

Insurance Costs and Premiums - Allocations

- This category includes an allocation for general liability insurance.

Professional and Contractual Services

- This category includes the cost for contractual services. The water service delivery budgets have been moved to Water Billing Expense as part of the FY 27 Budget Process to better track city spending on this item and to standardize processes.

Other Operating Expenses

- This category consists of various small items, the largest of which is $22,500 for employee travel and training expenses. The change in this category is driven by small decreases in parking costs – non travel, local mileage and office supplies.

Extraordinary Lapse

- The extraordinary 2% lapse on controllable costs that the City Council imposed on various departments and program areas within the General Fund during the FY 26 budget hearings has been removed for the FY 27 budget.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged. An additional 2,080 part-time hours were added for FY 27, which is offset by the freezing of a vacant full-time Investigator I position.

Office of the Sheriff

Corrections
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Charges for Services	165,260	171,422	154,135	(10.1%)	(17,287)
Miscellaneous Revenue	573,437	540,427	433,059	(19.9%)	(107,368)
TOTAL REVENUE	738,697	711,849	587,194	(17.5%)	(124,655)
EXPENDITURES					
Salaries	85,081,905	94,413,417	100,213,161	6.1%	5,799,744
Calculated Vacancy Rate Contra Expense	0	(2,348,081)	(2,612,384)	11.3%	(264,303)
Pension Costs	22,346,839	11,446,266	11,156,105	(2.5%)	(290,161)
Pension Costs - PSDC / FRS	4,280,015	5,499,639	6,899,173	25.4%	1,399,534
Employer Provided Benefits	14,250,670	12,809,210	13,480,160	5.2%	670,950
Internal Service Charges	6,697,161	6,601,261	7,103,649	7.6%	502,388
Insurance Costs and Premiums	308	735	735	0.0%	0
Insurance Costs and Premiums - Allocations	783,325	810,668	1,542,250	90.2%	731,582
Professional and Contractual Services	37,799,343	40,403,186	44,062,160	9.1%	3,658,974
Other Operating Expenses	2,812,728	3,601,012	3,514,644	(2.4%)	(86,368)
Capital Outlay	64,135	5	5	0.0%	0
TOTAL EXPENDITURES	174,116,429	173,237,318	185,359,658	7.0%	12,122,340

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	804	813	9
Part Time Hours	363,956	363,956	0

EXPENDITURES BY DIVISION	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
Jails	134,274,758	134,077,363	145,329,739	8.4%	11,252,376
Prisons	38,584,031	37,895,688	36,675,937	(3.2%)	(1,219,751)
Programs & Transitional Services	1,257,640	1,264,267	3,353,982	165.3%	2,089,715
DEPARTMENT TOTAL	174,116,429	173,237,318	185,359,658	7.0%	12,122,340

JSO: CORRECTIONS
GENERAL FUND OPERATING

BACKGROUND
Ordinance 2025-840-E amended Section 37.106, Part 1, Ordinance Code to re-organize departmental structures, including the creation of a new technology and operational support division within the Department of Police Services. The amounts shown in the reports reflect the reorganization to accurately represent changes within the updated departmental structure.

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

SERVICE LEVELS / ENHANCEMENTS
Requested enhancements totaling $12,500 for the purchase of medical equipment, including EKG machines for multiple facilities and a dental chair, were funded with FY 26 capacity by the Budget Office via TD26-292.

Nine (9) positions were reallocated from other departments within JSO during FY 26, as detailed in the Authorized Position Cap section.

REVENUE
Charges for Services

- This category includes a variety of revenues. The change in this category is primarily driven by the decreases of $19,624 in subsistence fees revenue, which is partially offset by an increase of $2,980 in housing of federal prisoners' revenue.

Miscellaneous Revenue

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

EXPENDITURES
Salaries

- The net increase in this category is due to several factors, the largest of which include: wage increases effective October 1st, 2026, related to collective bargaining; an increased position cap detailed in the Authorized Position Cap section; and a $1.1 million increase in overtime costs. These are partially offset by reductions of $847,759 in part-time salaries and $580,932 in terminal leave.

Calculated Vacancy Rate Contra Expense

- This reflects an estimated salary and benefit vacancy rate based on the average turnover ratio and estimated number of vacancies in FY 27.

Pension Costs

- This category includes the FY 27 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Pension Costs – PSDC/FRS

- This category includes the FY 27 required contribution for general employees, police and fire, and correction officers defined benefit plans as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mainly due to changes in non-public safety health insurance cost allocations beginning in FY 27 and increases in public safety union health contributions.

Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this department by the City's internal service providers. The net change in this category is driven by several factors, the largest of which include increases of $360,911 in computer system maintenance and security costs, and $106,466 in combined fleet costs.

Insurance Costs and Premiums

- This category includes costs for non-payroll insurance.

Insurance Costs and Premiums - Allocations

- This category includes costs for general liability insurance and miscellaneous insurance. The change in this category is almost entirely driven by an increase of $734,943 in general liability insurance, although this is somewhat offset by a reduction of $3,361 in miscellaneous insurance.

Professional and Contractual Services

- This category includes contracts for inmate health care, security and guard service, inmate food services, inmate transportation services, and the JREC ex-offenders housing services program. The change in this category is primarily driven by increases of $2.57 million in contractual and security guard services and $1.04 million in inmate food services contract costs. The water service delivery budgets have been moved to Water Billing Expense as part of the FY 27 Budget Process to better track city spending on this item and to standardize processes.

Other Operating Expenses

- This category is made up of various items, the largest of which include $1.05 million in other operating supplies, $656,006 in repairs and maintenance (including supplies), $526,600 in clothing, uniforms, and safety equipment, and $346,020 in equipment rentals.

AUTHORIZED POSITION CAP

Nine (9) positions were reallocated from other departments within JSO in FY 26 based on operating needs. Part-time hours remain unchanged.

Executive Office of the Sheriff
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
EXPENDITURES					
Salaries	4,432,438	4,415,247	4,666,201	5.7%	250,954
Calculated Vacancy Rate Contra Expense	0	(66,378)	(69,865)	5.3%	(3,487)
Pension Costs	1,195,276	688,775	755,592	9.7%	66,817
Pension Costs - PSDC / FRS	92,248	115,121	126,149	9.6%	11,028
Employer Provided Benefits	438,215	379,331	408,797	7.8%	29,466
Internal Service Charges	1,971,596	2,172,676	1,783,470	(17.9%)	(389,206)
Insurance Costs and Premiums - Allocations	18,626	35,927	27,912	(22.3%)	(8,015)
Other Operating Expenses	3,643	5,000	3,500	(30.0%)	(1,500)
TOTAL EXPENDITURES	8,152,042	7,745,699	7,701,756	(0.6%)	(43,943)

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	25	24	(1)
Part Time Hours	7,330	7,330	0

EXPENDITURES BY DIVISION	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
Administration - Sheriff's Office	8,152,042	7,745,699	7,701,756	(0.6%)	(43,943)
DEPARTMENT TOTAL	8,152,042	7,745,699	7,701,756	(0.6%)	(43,943)

JSO: EXECUTIVE OFFICE OF THE SHERIFF
GENERAL FUND OPERATING

BACKGROUND
Ordinance 2025-840-E amended Section 37.106, Part 1, Ordinance Code to re-organize departmental structures, including the creation of a new technology and operational support division within the Department of Police Services. The amounts shown in the reports reflect the reorganization to accurately represent changes within the updated departmental structure.

This Department of JSO provides overall leadership, direction, and management for the agency and, all its employees. The areas of focus include strategy development, community relations, external communications, internal investigations, interagency initiatives, legislative initiatives, and accreditation/inspections.

SERVICE LEVELS / ENHANCEMENT
One (1) position was reallocated to another department within JSO during FY26, as detailed in the Authorized Position Cap section.

EXPENDITURES
Salaries

- The net increase in this category is mainly due to wage increases effective October 1st, 2026, related to collective bargaining.

Calculated Vacancy Rate Contra Expense

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 27.

Pension Costs

- This category includes the FY 27 required contribution for general employees, police and fire, and correction officers defined benefit plans as well as anticipated general employees and public safety employees defined contribution pension payments.

Pension Costs – PSDC/FRS

- This category includes the FY 27 required contribution for general employees, police and fire, and correction officers defined benefit plans as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mainly due to changes in Group Health cost allocations beginning in FY 27.

Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this department by the City's internal service providers, the largest of which include $878,657 in OGC legal costs, $429,804 in copier consolidation costs, and $442,065 in combined fleet costs. The net change in this category is largely due to a reduction of $718,779 for computer system maintenance & security costs, which is slightly offset by increases of $203,432 in legal costs and $128,043 in combined fleet costs.

Insurance Costs and Premiums - Allocations

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

Other Operating Expenses

- This category includes clothing, cleaning, and shoe transfer allowance.

AUTHORIZED POSITION CAP

One (1) position was reallocated to another department within JSO during FY26 for operating needs. Part-time hours remain unchanged.

Investigations & Homeland Security
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Charges for Services	616,595	718,377	635,562	(11.5%)	(82,815)
Miscellaneous Revenue	668,010	817,988	727,286	(11.1%)	(90,702)
TOTAL REVENUE	1,284,605	1,536,365	1,362,848	(11.3%)	(173,517)
EXPENDITURES					
Salaries	66,520,483	70,778,768	69,873,337	(1.3%)	(905,431)
Calculated Vacancy Rate Contra Expense	0	(488,246)	(494,339)	1.2%	(6,093)
Pension Costs	31,084,869	14,651,526	12,827,706	(12.4%)	(1,823,820)
Pension Costs - PSDC / FRS	1,897,765	2,456,821	3,225,482	31.3%	768,661
Employer Provided Benefits	10,084,507	8,805,117	8,706,404	(1.1%)	(98,713)
Internal Service Charges	4,119,677	3,760,987	4,851,742	29.0%	1,090,755
Insurance Costs and Premiums - Allocations	230,476	236,659	261,443	10.5%	24,784
Professional and Contractual Services	7,200	6,000	6,000	0.0%	0
Other Operating Expenses	3,330,250	2,290,436	1,700,296	(25.8%)	(590,140)
Capital Outlay	308,915	1	1	0.0%	0
TOTAL EXPENDITURES	117,584,142	102,498,069	100,958,072	(1.5%)	(1,539,997)

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	537	509	(28)
Part Time Hours	22,346	22,346	0

EXPENDITURES BY DIVISION	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
Homeland Security	47,143,142	42,225,831	36,406,777	(13.8%)	(5,819,054)
Investigations	70,441,000	60,272,238	64,551,295	7.1%	4,279,057
DEPARTMENT TOTAL	117,584,142	102,498,069	100,958,072	(1.5%)	(1,539,997)

JSO: INVESTIGATIONS & HOMELAND SECURITY
GENERAL FUND OPERATING

BACKGROUND
Ordinance 2025-840-E amended Section 37.106, Part 1, Ordinance Code to re-organize departmental structures, including the creation of a new technology and operational support division within the Department of Police Services. The amounts shown in the reports reflect the reorganization to accurately represent changes within the updated departmental structure.

This Department of JSO provides follow-up investigations of the most serious crimes that include both crimes against persons and property crimes impacting the citizens of Jacksonville. Highly trained and skilled investigators utilize advanced interview and interrogation techniques, cutting edge technological advancements, and proven forensic evidence practices.

SERVICE LEVELS / ENHANCEMENTS
Requested enhancements totaling $94,256 for the purchase of repair supplies for the breaching program and SWAT shoot-houses, and funding to cover a temporary increase in crime scene costs were funded with FY 26 capacity by the Budget Office via TD25-292.

Twenty-eight (28) positions were reallocated to other departments within JSO, as detailed in the Authorized Position Cap section.

REVENUE
Charges for Services

- This category includes a variety of revenues, the largest of which are $344,519 in reimbursement from independent agencies, and $200,564 in contractual services revenue. The change in this category is mainly driven by decreases of $72,171 in reimbursement from independent agencies, and $7,692 in dancing establishment revenue.

Miscellaneous Revenue

- This category includes overtime reimbursement charges, and miscellaneous sales and charges. The change in this category is entirely driven by a reduction of $90,702 in overtime reimbursement charges.

EXPENDITURES
Salaries

- The net change in this category is mostly attributable to the reallocation of 28 positions to other departments, as detailed in the Authorized Position Cap section. However, this is slightly offset by pay increases effective October 1st, 2026 related to collective bargaining and an increase of $718,010 in overtime costs.

Calculated Vacancy Rate Contra Expense

- This reflects an estimated salary and benefit vacancy rate based on the average turnover ratio and estimated number of vacancies in FY 27.

Pension Costs

- This category includes the FY 27 required contribution for general employees, police and fire, and correction officers defined benefit plans as well as anticipated general employees and public safety employees defined contribution pension payments. The net decrease in this category is due to the reallocation of 28 positions to other departments within JSO, as detailed in the Authorized Position Cap section.

Pension Costs – PSDC/FRS

- This category includes the FY 27 required contribution for general employees, police and fire, and correction officers defined benefit plans as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The net change in this category is mainly due to decreased workers' compensation costs, which is partially offset by an increase related to changes in non-public safety health insurance cost allocations beginning in FY 27 and increased public safety union health contributions.

Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this department by the City's internal service providers. The change in this category is due to several factors, the largest of which include increases of $833,761 in combined fleet charges, and $256,700 in computer system maintenance and security costs.

Insurance Costs and Premiums - Allocations

- This category includes costs for general liability insurance and aviation/hull insurance. The change in this category is almost entirely driven by an increase of $24,366 in general liability insurance costs.

Professional and Contractual Services

- This category includes various small expenditures for professional services.

Other Operating Expenses

- This category consists of various items, the largest of which include $397,865 in clothing, uniforms, and safety equipment, $366,203 in repairs and maintenance (including supplies), and $305,583 in land and building rentals. The net change in this category is mainly due to a decrease of $427,774 in repairs and maintenance costs.

AUTHORIZED POSITION CAP

The authorized position cap decreased by a total of twenty-eight (28) positions that were reallocated to other departments within JSO during FY 26 for operating needs. Part-time hours remain unchanged.

Patrol & Enforcement
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Charges for Services	3,845,838	3,397,912	3,561,125	4.8%	163,213
Revenue From City Agencies	4,585,807	7,706,319	5,189,915	(32.7%)	(2,516,404)
Fines and Forfeits	5,036	0	0		0
Miscellaneous Revenue	3,408,409	4,099,997	4,340,699	5.9%	240,702
TOTAL REVENUE	11,845,090	15,204,228	13,091,739	(13.9%)	(2,112,489)
EXPENDITURES					
Salaries	144,559,005	162,128,951	162,484,346	0.2%	355,395
Calculated Vacancy Rate Contra Expense	0	(1,905,584)	(2,097,286)	10.1%	(191,702)
Pension Costs	53,042,696	24,405,162	21,562,433	(11.6%)	(2,842,729)
Pension Costs - PSDC / FRS	10,401,995	13,378,223	14,926,528	11.6%	1,548,305
Employer Provided Benefits	26,346,791	22,568,440	22,509,976	(0.3%)	(58,464)
Internal Service Charges	21,123,802	24,148,952	27,444,763	13.6%	3,295,811
Insurance Costs and Premiums - Allocations	3,172,237	2,178,738	1,922,766	(11.7%)	(255,972)
Professional and Contractual Services	74,441	70,450	289,450	310.9%	219,000
Other Operating Expenses	1,367,845	2,293,997	3,640,590	58.7%	1,346,593
Capital Outlay	63,671	5	5	0.0%	0
TOTAL EXPENDITURES	260,152,483	249,267,334	252,683,571	1.4%	3,416,237

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	1,401	1,404	3
Part Time Hours	141,508	141,508	0

EXPENDITURES BY DIVISION	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
Patrol	153,005,758	137,934,016	142,372,949	3.2%	4,438,933
Patrol Support	94,876,188	95,247,361	96,516,735	1.3%	1,269,374
Special Events-Center	12,270,537	16,085,957	13,793,887	(14.2%)	(2,292,070)
DEPARTMENT TOTAL	260,152,483	249,267,334	252,683,571	1.4%	3,416,237

JSO: PATROL & ENFORCEMENT
GENERAL FUND OPERATING

BACKGROUND
Ordinance 2025-840-E amended Section 37.106, Part 1, Ordinance Code to re-organize departmental structures, including the creation of a new technology and operational support division within the Department of Police Services. The amounts shown in the reports reflect the reorganization to accurately represent changes within the updated departmental structure.

This Department of JSO provides the first-response emergency police services throughout the jurisdiction. Officers conduct follow-up field investigations, staff six substations, and provide specialized law enforcement services to citizens focusing on problem solving. In addition, these officers perform traffic control, crime prevention, special security services and community outreach. Community outreach efforts focus on crime prevention training to businesses, civic organizations, schools, youth, and neighborhood watch groups.

SERVICE LEVELS / ENHANCEMENT
Twenty (20) new Crime Scene Technician positions were added based on operational needs, and seventeen (17) positions were reallocated to other departments within JSO during FY 26, as detailed in the Authorized Position Cap section, for a net increase of three (3) positions.

REVENUE
Charges for Services

- This category includes a variety of revenues, the largest of which include $1.34 million in civil income individual revenue, $1.11 million in off-duty reimbursement, $411,301 in reimbursement from independent agencies, $403,477 in take home vehicle reimbursement, and $177,919 in wrecker application fees.

Revenue from City Agencies – Allocations

- This category includes revenue from other city agencies, including $4.81 million for ASM (formerly SMG) overtime and $375,813 from the Mayor's Office. The decrease in this category is attributable to the reduced number of special events during FY 27 due to stadium construction.

Miscellaneous Revenue

- This category houses overtime reimbursement charges.

EXPENDITURES
Salaries

- The net increase in this category is mainly due to wage increases effective October 1st, 2026 related to collective bargaining, and additional positions being added to the cap, as detailed in the Authorized Position Cap section. This is partially offset by reductions to terminal leave and overtime.

Calculated Vacancy Rate Contra Expense

- This reflects an estimated salary and benefit vacancy rate based on the average turnover ratio and estimated number of vacancies in FY 27.

Pension Costs

- This category includes the FY 27 required contribution for general employees, police and fire, and correction officers defined benefit plans as well as anticipated general employees and public safety employees defined contribution pension payments.

Pension Costs – PSDC/FRS

- This category includes the FY 27 required contribution for general employees, police and fire, and correction officers defined benefit plans as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The decrease in this category is mainly due to decreased workers' compensation costs, which is partially offset by an increase related to changes in non-public safety health insurance cost allocations beginning in FY 27 and increased public safety union health contributions.

Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this department by the City's internal service providers. The change in this category is mostly due to increases of $2.45 million in combined fleet charges and $844,012 in computer systems maintenance and security costs.

Insurance Costs and Premiums - Allocations

- This category includes costs for general liability insurance, miscellaneous insurance, and aviation/hull insurance.

Professional and Contractual Services

- This category houses the veterinarian services contract for JSO animals and the obligation for the Homeward Bound program. The increase in this category is mainly due to the $206,000 contribution for the Homeward Bound program in FY 27.

Other Operating Expenses

- This category is made of various items, the largest of which include $2.84 million in repairs and maintenance (including supplies) and $627,655 in other operating supplies. The change in this category is largely due to an increase of $1.44 million in repairs and maintenance related to mandatory inspection of the 2004 Bell BH-407 helicopter, which is partially offset by a $189,582 reduction in trust fund authorized expenditures related to movement of the contribution for the Homeward Bound program to contractual services.

AUTHORIZED POSITION CAP

Overall, the authorized position cap increased by three (3) positions: Twenty (20) new Crime Scene Technician positions were added to the department for FY 27. Seventeen (17) positions were reallocated to other departments within JSO during FY 26, resulting in a net increase of three (3) positions. Part-time hours remain unchanged.

Personnel & Professional Standards
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Charges for Services	395,551	414,400	354,700	(14.4%)	(59,700)
Miscellaneous Revenue	203,552	154,206	170,466	10.5%	16,260
TOTAL REVENUE	599,103	568,606	525,166	(7.6%)	(43,440)
EXPENDITURES					
Salaries	21,006,372	25,583,233	28,849,724	12.8%	3,266,491
Calculated Vacancy Rate Contra Expense	0	(1,621,053)	(2,303,378)	42.1%	(682,325)
Pension Costs	8,939,911	3,717,784	4,808,066	29.3%	1,090,282
Pension Costs - PSDC / FRS	306,255	1,414,779	1,380,022	(2.5%)	(34,757)
Employer Provided Benefits	3,414,399	3,400,596	4,099,987	20.6%	699,391
Internal Service Charges	913,998	2,551,955	783,549	(69.3%)	(1,768,406)
Insurance Costs and Premiums - Allocations	904,003	1,768,579	2,652,544	50.0%	883,965
Professional and Contractual Services	1,326,313	1,433,700	1,544,300	7.7%	110,600
Other Operating Expenses	3,972,366	4,409,503	2,431,800	(44.9%)	(1,977,703)
Capital Outlay	7,615	0	0		0
TOTAL EXPENDITURES	40,791,232	42,659,076	44,246,614	3.7%	1,587,538

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	250	263	13
Part Time Hours	66,971	66,971	0

EXPENDITURES BY DIVISION	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
Human Resources - JSO	15,280,607	17,300,212	23,103,944	33.5%	5,803,732
Professional Standards	25,510,625	25,358,864	21,142,670	(16.6%)	(4,216,194)
DEPARTMENT TOTAL	40,791,232	42,659,076	44,246,614	3.7%	1,587,538

JSO: PERSONNEL & PROFESSIONAL STANDARDS
GENERAL FUND OPERATING

BACKGROUND
Ordinance 2025-840-E amended Section 37.106, Part 1, Ordinance Code to re-organize departmental structures, including the creation of a new technology and operational support division within the Department of Police Services. The amounts shown in the reports reflect the reorganization to accurately represent changes within the updated departmental structure.

This Department of JSO provides human resource planning, recruitment, training, records and standards for police, corrections, and civilian personnel. Works to attract and retain high caliber employees for service to the community. Focuses on employee development to ensure a workforce of qualified, capable, and highly skilled individuals.

SERVICE LEVELS / ENHANCEMENTS
Thirteen (13) positions were reallocated from other departments within JSO during FY 26, as detailed in the Authorized Position Cap section.

REVENUE
Charges for Services

- This category houses criminal justice education revenue.

Miscellaneous Revenue

- This category includes miscellaneous services and charges and instructor's fees. The change in this category is mainly due to increased instructor's fees of $17,360, which is partially offset by a reduction of $1,100 in miscellaneous sales and charges.

EXPENDITURES
Salaries

- The net increase in this category is mainly due to wage increases effective October 1st, 2026 related to collective bargaining, as well as the 13 positions reallocated into the department as detailed in the Authorized Position Cap section.

Calculated Vacancy Rate Contra Expense

- This reflects an estimated salary and benefit vacancy rate based on the average turnover ratio and estimated number of vacancies in FY 27.

Pension Costs

- This category includes the FY 27 required contribution for general employees, police and fire, and correction officers defined benefit plans as well as anticipated general employees and public safety employees defined contribution pension payments.

Pension Costs – PSDC/FRS

- This category includes the FY 27 required contribution for general employees, police and fire, and correction officers defined benefit plans as well as anticipated general employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mainly due to changes in Group Health cost allocations beginning in FY 27.

Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this department by the City's internal service providers. The change in this category is almost entirely due to a decrease of $1.83 million in computer system maintenance and security, which is slightly offset by an increase of $65,005 in combined fleet charges.

Insurance Costs and Premiums - Allocations

- This category houses general liability insurance costs.

Professional and Contractual Services

- This category houses the psychological testing contract for new hires.

Other Operating Expenses

- This category consists of various items, the largest of which include $996,600 in clothing, uniforms, and safety equipment, $802,532 in combined employee training, and $405,688 in travel. The change in this category is due to several factors, the largest of which is a decrease of $1.82 million in hardware-software maintenance and licensing costs resulting from the reorganization, which moved the expense to Police Services.

AUTHORIZED POSITION CAP

Thirteen (13) positions were reallocated to this department from other departments within JSO during FY 26 based on operational needs. Part-time hours remain unchanged.

Police Services
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Charges for Services	1,364,469	1,363,860	1,469,124	7.7%	105,264
Revenue From City Agencies	1,906,577	2,137,163	2,157,120	0.9%	19,957
Fines and Forfeits	199,790	218,500	171,400	(21.6%)	(47,100)
Miscellaneous Revenue	2,642	15,100	10,700	(29.1%)	(4,400)
Other Sources	15,184	0	0		0
TOTAL REVENUE	3,488,662	3,734,623	3,808,344	2.0%	73,721
EXPENDITURES					
Salaries	25,928,078	28,973,115	36,504,735	26.0%	7,531,620
Calculated Vacancy Rate Contra Expense	0	(1,305,687)	(1,672,896)	28.1%	(367,209)
Pension Costs	6,940,366	2,656,817	4,370,732	64.5%	1,713,915
Pension Costs - PSDC / FRS	26,870	193,860	438,090	126.0%	244,230
Employer Provided Benefits	3,179,678	3,506,611	6,168,145	75.9%	2,661,534
Internal Service Charges	5,546,244	6,425,513	5,631,153	(12.4%)	(794,360)
Insurance Costs and Premiums	1,640	2,870	1,500	(47.7%)	(1,370)
Insurance Costs and Premiums - Allocations	640,755	591,846	617,174	4.3%	25,328
Professional and Contractual Services	19,989	193,000	83,101	(56.9%)	(109,899)
Other Operating Expenses	16,526,086	21,326,557	30,521,984	43.1%	9,195,427
Capital Outlay	2,712,035	0	0		0
TOTAL EXPENDITURES	61,521,741	62,564,502	82,663,718	32.1%	20,099,216

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	366	422	56
Part Time Hours	37,996	37,996	0

EXPENDITURES BY DIVISION	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
Budget	2,326,237	1,935,205	2,279,928	17.8%	344,723
Support Services	39,112,997	41,360,484	47,510,796	14.9%	6,150,312
Technology and Operational Support	20,082,507	19,268,813	32,872,994	70.6%	13,604,181
DEPARTMENT TOTAL	61,521,741	62,564,502	82,663,718	32.1%	20,099,216

JSO: POLICE SERVICES
GENERAL FUND OPERATING

BACKGROUND
Ordinance 2025-840-E amended Section 37.106, Part 1, Ordinance Code to re-organize departmental structures, including the creation of a new technology and operational support division within the Department of Police Services. The amounts shown in the reports reflect the reorganization to accurately represent changes within the updated departmental structure.

This Department of JSO provides a wide variety of law enforcement support functions for the agency, including budget development, financial management, communication systems, property and evidence management, supply inventory management, contract services, records and identification services, fleet maintenance, courthouse security, facilities management, and service of process and execution of writs.

SERVICE LEVELS / ENHANCEMENTS
Thirty-two (32) positions are transferring from the COPS grant to the general fund during FY 27 and twenty-four (24) positions were reallocated from other departments within JSO during FY26, as detailed in the Authorized Position Cap Section.

Annual funding of $241,500 was added for JAMF software for CJIS compliant cell phones. Additionally, one-time funding of $14 million was included in a non-departmental line item for tenant improvements at Florida Blue, and $330,000 was included with the IT 5-year plan for camera refresh.

REVENUE
Charges for Services

- This category includes a variety of revenues, the largest of which includes $662,500 in sheriff's fines and estreatures, $457,100 in police reports revenue, and $233,670 in property room fund revenue. The change in this category is mainly driven by increases of $120,400 in police reports revenue and $29,900 in sheriff's fines and estreatures, although these are slightly offset by decreases of $24,200 in alarm permit fees and other small decreases in other areas within the category.

Revenue from City Agencies

- This category houses the 911 emergency user fee fund (FD_10701) for reimbursement for call taker salaries.

Fines and Forfeits

- This category houses the alarm citations revenue.

Miscellaneous Revenue

- This category houses miscellaneous sales and charges revenue.

EXPENDITURES
Salaries

- The net increase in this category is due to several factors, the largest of which include: wage increases effective October 1st, 2026 related to collective bargaining; an increased position cap detailed in the Authorized Position Cap section; a $514,408 increase in leave sellback; and a $213,084 increase in overtime salary costs.

Calculated Vacancy Rate Contra Expense

- This reflects an estimated salary and benefit vacancy rate based on the average turnover ratio and estimated number of vacancies in FY 27.

Pension Costs

- This category includes the FY 27 required contribution for general employees, police and fire, and correction officers defined benefit plans as well as anticipated general employees and public safety employees defined contribution pension payments.

Pension Costs – PSDC/FRS

- This category includes the FY 27 required contribution for general employees, police and fire, and Jacksonville Beach defined benefit plans as well as anticipated general employees and public safety employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mostly driven by a combination of increased position cap, changes in Group Health cost allocations beginning in FY 27 and increased public safety union health contributions.

Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this department by the City's internal service providers. The change in this category is driven by decreases of $507,375 in utility allocation costs, $270,321 in radio costs, and $378,981 in ITD replacement costs. This is partially offset by increases of $394,831 in computer system maintenance and security costs and $29,790 in copy center allocation.

Insurance Costs and Premiums

- This category includes costs for non-payroll insurance.

Insurance Costs and Premiums - Allocations

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

Professional and Contractual Services

- This category houses the contract costs for deaf/blind/foreign language interpretation and other contractual services. The water service delivery budgets have been moved to Water Billing Expense as part of the FY 27 Budget Process to better track city spending on this item and to standardize processes. The change in this category is primarily driven by removal of one-time cost of $150,000 associated with preparation for the move to Florida Blue, which is somewhat offset by the movement of the water service delivery budget.

Other Operating Expenses

- This category consists of various items, the largest of which include $12.6 million in hardware-software maintenance and licenses, $7.23 million in rentals for land and buildings, $4.27 million in clothing, uniforms, and safety equipment, $1.7 million in lease purchase equipment agreements, $1.38 million in other operating supplies, and $1.31 million in wireless communication costs. The change in this category is driven by several factors, the largest of which include increases of $5.25 million in rentals for land and buildings related to the lease expense for the Florida Blue building, and $3.97 million in hardware-software maintenance and licenses.

AUTHORIZED POSITION CAP

Overall, the authorized position cap is increasing by fifty-six (56) positions: Thirty-two (32) police officer positions are transitioning from the COPS grant to the general fund during FY 2027. As a result, partial funding support is required for each position based on the respective grant end date. Additionally, twenty-four (24) positions were reallocated from other departments within JSO during FY 26 based on operational needs. Part-time hours remain unchanged.

911 Emergency User Fee
Fund - 10701

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Charges for Services	5,679,855	5,872,418	6,002,244	2.2%	129,826
Investment Pool / Interest Earnings	337,264	381,495	239,686	(37.2%)	(141,809)
Transfers from Fund Balance	0	2,765,059	1,035,398	(62.6%)	(1,729,661)
TOTAL REVENUE	**6,017,119**	**9,018,972**	**7,277,328**	**(19.3%)**	**(1,741,644)**
EXPENDITURES					
Salaries	376,606	262,389	285,702	8.9%	23,313
Pension Costs	200,855	91,357	94,770	3.7%	3,413
Employer Provided Benefits	35,562	22,104	38,476	74.1%	16,372
Internal Service Charges	26,407	20,368	6,316	(69.0%)	(14,052)
Inter-Departmental Billing	2,557,534	2,866,059	2,934,630	2.4%	68,571
Insurance Costs and Premiums - Allocations	1,099	967	1,194	23.5%	227
Other Operating Expenses	2,443,407	4,500,410	3,258,740	(27.6%)	(1,241,670)
Capital Outlay	769,189	1,255,318	657,500	(47.6%)	(597,818)
TOTAL EXPENDITURES	**6,410,659**	**9,018,972**	**7,277,328**	**(19.3%)**	**(1,741,644)**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	5	5	0
Part Time Hours	0	0	0

911 EMERGENCY USER FEE
SUBFUND 10701

BACKGROUND
Municipal Code Section 111.320: The special revenue fund for the operation of the 911 Emergency Telephone System was established pursuant to Section 365.171 of the Florida Statutes and states "a county may impose a "911" fee to be paid by the local exchange subscribers within its boundaries served by the "911" service." The fund provides for the maintenance and operations of the system for Duval County, including ADA accessibility. According to Section 365.172 (9) (b) of the Florida Statutes, "all costs directly attributable to the establishment or provision of E911 service and contracting for E911 services are eligible for expenditure of moneys derived from imposition of the fee authorized by this section." Some of the eligible expenditures include telephone devices and other equipment for the hearing impaired used in the E911 system, hardware, and software for computer-aided dispatch (CAD) systems and integrated CAD systems for that portion of the system used for E911 call taking.

SERVICE LEVELS / ENHANCEMENTS
One-time capital funding of $657,500 was provided, as detailed in the Capital Outlay section below.

REVENUE
Charges for Services
- This category includes fees from landlines, wireless and prepaid cellphones.

Investment Pool / Interest Earnings
- This amount represents the anticipated interest earnings for FY 27.

Transfers from Fund Balance
- Fund balance is being appropriated to balance the fund.

EXPENDITURES
Salaries
- The net increase in this category is mainly due to wage increases effective October 1st, 2026, related to collective bargaining.

Pension Costs
- This category includes the FY 27 required contribution for the general employees defined benefit plan, including the unfunded liability (UAAL), as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits
- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mainly due to changes in Group Health cost allocations beginning in FY 27.

Internal Service Charges
- This category houses the computer system maintenance and security costs provided to the department.

Inter-Departmental Billing
- This category houses the contribution to the Sheriff's Office and the Fire and Rescue Department for call takers' salaries. There is reciprocal revenue in the General Fund budgets for both departments.

Insurance Costs and Premiums - Allocations
- This amount includes general liability insurance costs.

Other Operating Expenses

- This category consists of various expenditures, the largest of which include $977,900 in telephone and telegraph costs, $902,853 in hardware-software maintenance and licensing costs, $611,400 in repairs and maintenance, and $554,237 in miscellaneous services and charges. The change in this category is mainly due to a decrease of $1.2 million in hardware-software maintenance and licensing costs. This reduction is comprised of the following: removal of one-time funding authorized in FY 26 for computer equipment for the new comm center at FL Blue; removal of Corti software that is no longer planned for purchase; and a requested reduction for mapping software.

Capital Outlay

- This amount represents one-time funding of $657,500 that was provided to cover the purchase of computer equipment, office furniture, and specialized equipment.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged.

Parks, Recreation and Community Services

Parks, Recreation & Community Services
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Charges for Services	450,538	332,750	355,500	6.8%	22,750
Miscellaneous Revenue	556,148	478,500	538,650	12.6%	60,150
Investment Pool / Interest Earnings	7,842	0	0		0
TOTAL REVENUE	1,014,528	811,250	894,150	10.2%	82,900
EXPENDITURES					
Salaries	17,025,544	18,893,487	19,920,644	5.4%	1,027,157
Pension Costs	4,136,299	1,507,711	1,544,131	2.4%	36,420
Employer Provided Benefits	2,643,209	2,718,466	4,057,143	49.2%	1,338,677
Internal Service Charges	11,028,865	10,592,650	11,220,705	5.9%	628,055
Insurance Costs and Premiums - Allocations	1,503,060	1,355,914	1,358,287	0.2%	2,373
Professional and Contractual Services	9,867,389	11,457,020	11,521,050	0.6%	64,030
Other Operating Expenses	7,333,712	7,837,261	8,525,854	8.8%	688,593
Grants, Aids & Contributions	0	3,086,580	0	(100.0%)	(3,086,580)
Contingencies	0	600,000	600,000	0.0%	0
Other Uses	13,094	0	0		0
Extraordinary Lapse	0	(837,519)	0	(100.0%)	837,519
TOTAL EXPENDITURES	53,551,172	57,211,570	58,747,814	2.7%	1,536,244

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	253	252	(1)
Part Time Hours	306,607	322,207	15,600

EXPENDITURES BY DIVISION	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
Disabled Services	783,587	712,977	796,935	11.8%	83,958
Natural and Marine Resources	2,325,009	2,278,028	2,515,315	10.4%	237,287
Parks, Recreation & Community Services - Of	3,575,441	3,429,557	3,389,701	(1.2%)	(39,856)
Recreation and Community Programming	32,183,881	31,618,127	35,166,373	11.2%	3,548,246
Senior Services-Center	4,374,424	8,124,707	5,404,294	(33.5%)	(2,720,413)
Social Services	10,308,830	11,048,174	11,475,196	3.9%	427,022
DEPARTMENT TOTAL	53,551,172	57,211,570	58,747,814	2.7%	1,536,244

PARKS, RECREATION AND COMMUNITY SERVICES
GENERAL FUND OPERATING

BACKGROUND
The Parks, Recreation and Community Services Department is dedicated to ensuring high quality programs and facilities that will fuel public-private partnerships, champion cultural diversity, inspire well-being, encourage environmental participation, education and create a sense of community for residents in Duval County. It is also responsible for human and social services to the City of Jacksonville, city parks, pools, preserves, marinas, waterfront facilities, and programs targeted specifically towards seniors, victims of crime and the disabled.

SERVICE LEVELS / ENHANCEMENTS
Additional funding of $1,200,000 was provided for maintenance and operations costs associated with Riverfront Parks activity. 15,600 part-time hours and associated salary costs were also added for Riverfront Parks activity as part of the budget process as detailed in the Authorized Position Cap section below. One time funding of $500,000 that was provided for repairs and maintenance at various parks, community and senior centers in FY 26 has been removed.

REVENUE
Charges for Services

- This category includes revenue from organized events, tennis lessons, summer camps and docks. The change in this category is driven by several factors, the largest of which are increases of $15,000 in anticipated organized event charges and $7,250 in dockage revenue.

Miscellaneous Revenue

- The category includes revenue from overtime reimbursement, rental of facilities and other miscellaneous charges. The change in this category is mostly driven by expected increases of $46,000 in overtime reimbursements and $15,000 in miscellaneous services and charges.

EXPENDITURES
Salaries

- The net increase in this category is due to wage increases effective October 1st, 2026, related to collective bargaining, as well as increases of $325,332 in overtime salaries and $240,965 in part time salaries. The increase in part-time salaries is primarily due to an increase of $260,400 in new part-time salary funding added for Riverfront Parks activity, which is slightly offset by smaller decreases in other areas within the department.

Pension Costs

- This category includes the FY 27 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mainly due to changes in Group Health cost allocations beginning in FY 27.

Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this department by the City's internal service providers. The change in this category is driven by several factors, the largest of which include increases of $319,004 in computer system maintenance and security costs, $190,529 in net combined fleet costs and $121,244 in utilities allocation.

Insurance Costs and Premiums - Allocations

- This amount includes general liability, miscellaneous insurance, and aviation hull/chemical costs.

Professional and Contractual Services

- This category includes funding for various State mandated programs for mental health and substance abuse programs, residential and homeless services, indigent burial program, the operation and management of James Weldon Johnson Park, the operation and maintenance of the Brentwood Golf Course, janitorial cleaning services at city parks and community and senior centers, and other operation and maintenance services. The change in this category is mostly driven by various small contractual increases in professional services. $1,456 in water service delivery budgets have been moved to Water Billing Expense as part of the FY 27 Budget Process to better track city spending on this item and to standardize processes.

Other Operating Expenses

- This category is made up of various expenditures, the largest of which include $1.5 million in rent / mortgage subsidy funding, $1.46 million in combined repairs and maintenance costs (including supplies and repairs to building and equipment), and $1.23 million in state mandated funding for the Baker Act. The change in this category is almost entirely driven by the addition of $1.2 million in miscellaneous services and charges added for maintenance and operations costs associated with Riverfront Parks activity. However, this is substantially offset by reductions in other areas of the category, including the removal of $500,000 in one time funding provided in FY 26 for repairs and maintenance.

Grants, Aids and Contributions

- Beginning in FY 27, funding for the City's match for the Senior Service Program grant (which is listed on 2026-504 Schedule B1b) has been moved to the City's regular B1b schedule non-departmental contingency account to more accurately represent city spending on this item and to standardize processes.

Contingencies

- This amount represents the funding for contractual services provided for James Weldon Johnson Park maintenance and programming within the general fund.

City Council Extraordinary Lapse

- The extraordinary 2% lapse on controllable costs that the City Council imposed on various departments and program areas within the General Fund during the FY 26 budget hearings has been removed for the FY 27 budget

AUTHORIZED POSITION CAP

One vacant Maintenance Helper position was eliminated as part of the budget process. Part-time hours were increased by 15,600 hours for Riverfront Parks activity as part of the budget process.

Huguenot Park
Fund - 11301

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Charges for Services	834,323	855,000	830,750	(2.8%)	(24,250)
Miscellaneous Revenue	11,461	7,500	10,000	33.3%	2,500
Transfers From Other Funds	333,870	355,735	479,780	34.9%	124,045
TOTAL REVENUE	**1,179,654**	**1,218,235**	**1,320,530**	**8.4%**	**102,295**
EXPENDITURES					
Salaries	489,942	534,823	563,817	5.4%	28,994
Calculated Vacancy Rate Contra Expense	0	(11,241)	(9,867)	(12.2%)	1,374
Pension Costs	136,570	129,391	138,611	7.1%	9,220
Employer Provided Benefits	93,960	97,629	147,537	51.1%	49,908
Internal Service Charges	312,785	272,346	300,928	10.5%	28,582
Insurance Costs and Premiums - Allocations	8,105	6,904	6,951	0.7%	47
Professional and Contractual Services	720	1,116	1,001	(10.3%)	(115)
Other Operating Expenses	81,062	76,016	75,676	(0.4%)	(340)
Capital Outlay	0	2	2	0.0%	0
Indirect Cost	107,147	111,249	95,874	(13.8%)	(15,375)
TOTAL EXPENDITURES	**1,230,291**	**1,218,235**	**1,320,530**	**8.4%**	**102,295**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	10	10	0
Part Time Hours	1,529	1,529	0

HUGUENOT PARK
FUND 11301

BACKGROUND
Section 111.125
The Huguenot Park Trust Fund is funded by revenues generated from entrance fees, miscellaneous sales and camper rentals as well as a subsidy from the General Fund. The code states that expenditures from the trust fund shall be for park maintenance and capital improvements and to offset operating expenses associated with the park.

SERVICE LEVELS / ENHANCEMENTS
Service levels for this fund are unchanged for fiscal year 2026-2027.

REVENUE
Charges for Services

- This amount represents estimated revenue for entrance fees, camper rentals and annual passes. The change in this category is almost entirely driven by an anticipated decrease of $25,000 in camper rentals based on current usage trends.

Miscellaneous Revenue

- This category includes estimated revenue for miscellaneous sales and charges and telephone/ laundry/ concession commissions. The change in this category is entirely driven by an anticipated increase of $2,500 in telephone/ laundry/ concession commissions based on current usage trends.

Transfers From Other Funds

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

EXPENDITURES
Salaries

- The net increase in this category is mainly due to wage increases effective October 1st, 2026, related to collective bargaining.

Calculated Vacancy Rate Contra Expense

- This reflects an estimated salary and benefit vacancy rate based on the average turnover ratio and estimated number of vacancies in FY 27.

Pension Costs

- This category includes the FY 27 required contribution for the general employees defined benefit plan, including the unfunded liability (UAAL), as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mainly due to changes in Group Health cost allocations beginning in FY 27.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers, the largest of which include $98,441 in guard service allocation costs, $63,310 in citywide building maintenance, $49,750 in combined fleet costs, and $41,550 in computer system maintenance and security costs. The change in this category is driven by several factors, the largest of which include increases of $12,272 in net combined Fleet

cost allocations, $6,595 in citywide building maintenance costs, and $5,918 in computer system maintenance and security costs.

Insurance Costs and Premiums - Allocations

- This amount includes general liability and miscellaneous insurance costs.

Professional and Contractual Services

- This category includes $1,000 for uniform cleaning costs.

Other Operating Expenses

- This category includes a variety of items, the largest of which include $24,550 in repairs and maintenance (including supplies), $15,000 in credit card fees, $12,000 in large volume container sanitation costs, and $10,775 in other operating supplies.

Indirect Cost

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

AUTHORIZED POSITION CAP

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

Kathryn A Hanna Park Improvement
Fund - 11302

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Charges for Services	2,554,218	2,700,000	2,724,000	0.9%	24,000
Miscellaneous Revenue	124,141	122,500	126,500	3.3%	4,000
Investment Pool / Interest Earnings	87,921	60,704	60,568	(0.2%)	(136)
Transfers from Fund Balance	0	70,245	0	(100.0%)	(70,245)
TOTAL REVENUE	**2,766,280**	**2,953,449**	**2,911,068**	**(1.4%)**	**(42,381)**
EXPENDITURES					
Salaries	809,606	883,574	935,082	5.8%	51,508
Calculated Vacancy Rate Contra Expense	0	(20,346)	(20,687)	1.7%	(341)
Pension Costs	142,799	206,216	231,180	12.1%	24,964
Employer Provided Benefits	163,887	167,349	258,570	54.5%	91,221
Internal Service Charges	734,302	724,594	725,381	0.1%	787
Insurance Costs and Premiums - Allocations	43,089	30,511	27,241	(10.7%)	(3,270)
Professional and Contractual Services	0	1	1	0.0%	0
Other Operating Expenses	420,579	509,819	522,402	2.5%	12,583
Capital Outlay	0	2	2	0.0%	0
Indirect Cost	183,963	179,343	157,534	(12.2%)	(21,809)
Transfers to Other Funds	760,000	272,386	74,362	(72.7%)	(198,024)
TOTAL EXPENDITURES	**3,258,225**	**2,953,449**	**2,911,068**	**(1.4%)**	**(42,381)**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	17	17	0
Part Time Hours	3,918	3,918	0

KATHRYN A HANNA PARK IMPROVEMENT
FUND 11302

BACKGROUND
Section 111.125
The Kathryn A. Hanna Park Maintenance and Improvement Fund was established by Ordinance 1989-67-38 to receive all revenues and interest earned by the City of Jacksonville from admission fees, rentals of equipment, and other funds from activities and events occurring at Hanna Park. The generated revenues are used to offset the expenditures for personnel, operating, and capital outlay.

SERVICE LEVELS / ENHANCEMENTS
Service levels for this fund are unchanged for fiscal year 2026-2027.

REVENUE
Charges for Services

- This amount represents estimated revenue for camper rentals, entrance fees and annual passes. The change in this category is driven by anticipated increases of $20,000 in entrance fees and $4,000 in annual pass fees, based on current usage trends.

Miscellaneous Revenue

- This amount includes various smaller sources of revenue, the largest of which includes $97,000 in city facility rental revenue. The change in this category is driven by anticipated increases of $2,000 each in facility rental revenue and miscellaneous sales and charges, based on current usage trends.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 27.

Transfers from Fund Balance

- Fund balance appropriation has been removed for FY 27.

EXPENDITURES
Salaries

- The net increase in this category is driven by several factors, including pay increases effective October 1st, 2026, related to collective bargaining, as well as an increase of $32,757 in overtime salaries.

Calculated Vacancy Rate Contra Expense

- This reflects an estimated salary and benefit vacancy rate based on the average turnover ratio and estimated number of vacancies in FY 27.

Pension Costs

- This category includes the FY 27 required contribution for the general employees defined benefit plan, including the unfunded liability (UAAL), as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mainly due to changes in Group Health cost allocations beginning in FY 27.

Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this fund by the City's internal service providers, the largest of which include $287,816 in allocated utility costs and $144,825 in allocated security guard service costs.

Insurance Costs and Premiums - Allocations

- This amount includes general liability and miscellaneous insurance costs. The change in this category is mostly driven by a reduction of $2,454 in general liability insurance costs.

Other Operating Expenses

- This category includes a variety of items, the largest of which include $322,000 in repairs and maintenance (including supplies), $90,000 in credit card fees, and $45,000 in miscellaneous services and charges.

Indirect Cost

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

Transfers to Other Funds

- This amount represents a transfer out to the Authorized Capital Project (FD_32111) to fund the CIP project(s):

    - Hanna Park: Parking Lot 11 $74,362

AUTHORIZED POSITION CAP

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

Florida Boater Improvement Program
Fund - 11306

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Charges for Services	112,728	110,000	110,000	0.0%	0
TOTAL REVENUE	**112,728**	**110,000**	**110,000**	**0.0%**	**0**
EXPENDITURES					
Professional and Contractual Services	109,499	110,000	110,000	0.0%	0
TOTAL EXPENDITURES	**109,499**	**110,000**	**110,000**	**0.0%**	**0**

AUTHORIZED POSITION CAP

	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

FLORIDA BOATER IMPROVEMENT PROGRAM
FUND 11306

BACKGROUND
Section 110.413 / Florida Statute 328.66
The Florida Boater Improvement Trust Fund was established by Ordinance 1997-804-E to provide boat-related activities (such as recreational channel marking); removal of floating structures deemed a hazard to public safety and health, as well as manatee and marine mammal protection.

SERVICE LEVELS / ENHANCEMENTS
Service levels for this fund are unchanged for fiscal year 2026-2027.

REVENUE
Charges for Services
- This amount represents the anticipated FY 27 revenue for boat registration fees.

EXPENDITURES
Professional and Contractual Services
- The budgeted amount of $110,000 will be utilized for expenditures related to repairs to city owned boat ramps, docks, etc.

Cecil Field Commerce Center
Fund - 11308

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Charges for Services	72,188	77,000	75,000	(2.6%)	(2,000)
Miscellaneous Revenue	9,392	5,200	7,500	44.2%	2,300
Transfers From Other Funds	1,793,714	1,611,160	1,805,431	12.1%	194,271
TOTAL REVENUE	**1,875,294**	**1,693,360**	**1,887,931**	**11.5%**	**194,571**
EXPENDITURES					
Salaries	662,553	556,851	681,155	22.3%	124,304
Calculated Vacancy Rate Contra Expense	0	(6,610)	(5,311)	(19.7%)	1,299
Pension Costs	90,699	71,637	77,805	8.6%	6,168
Employer Provided Benefits	55,284	54,229	81,733	50.7%	27,504
Internal Service Charges	316,096	276,488	292,342	5.7%	15,854
Insurance Costs and Premiums - Allocations	32,909	29,382	28,777	(2.1%)	(605)
Professional and Contractual Services	513,396	545,926	545,926	0.0%	0
Other Operating Expenses	13,792	16,788	15,058	(10.3%)	(1,730)
Capital Outlay	0	2	2	0.0%	0
Indirect Cost	120,706	148,667	170,444	14.6%	21,777
TOTAL EXPENDITURES	**1,805,435**	**1,693,360**	**1,887,931**	**11.5%**	**194,571**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	6	6	0
Part Time Hours	24,000	24,000	0

CECIL FIELD COMMERCE CENTER
FUND 11308

BACKGROUND
The Cecil Field Commerce Center includes the community center, aquatics complex, and the athletic complex.

SERVICE LEVELS / ENHANCEMENTS
Service levels for this fund are unchanged for fiscal year 2026-2027.

REVENUE
Charges for Services

- This amount represents estimated revenue for organized event charges, summer camp programming and entrance fees. The change in this category is entirely driven by an anticipated decrease of $2,000 in entrance fees.

Miscellaneous Revenue

- This category includes miscellaneous sales and charges related to aquatic activities and overtime reimbursement charges.

Transfers From Other Funds

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

EXPENDITURES
Salaries

- The net increase in this category is mainly due to an increase of $111,290 in part-time salaries budget to align with current usage, as well as wage increases effective October 1st, 2026, related to collective bargaining.

Calculated Vacancy Rate Contra Expense

- This reflects an estimated salary and benefit vacancy rate based on the average turnover ratio and estimated number of vacancies in FY 27.

Pension Costs

- This category includes the FY 27 required contribution for the general employees defined benefit plan, including the unfunded liability (UAAL), as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mainly due to changes in Group Health cost allocations beginning in FY 27.

Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this fund by the City's internal service providers, the largest of which are $161,485 in utility allocation costs and $98,801 in computer system maintenance and security costs. The net change in this category is mostly driven by the addition of $14,259 in ITD replacement costs for FY 27.

Insurance Costs and Premiums - Allocations

- This amount includes miscellaneous insurance and general liability costs.

Professional and Contractual Services

- This category includes funding for maintenance for utilities, pool, fields, etc. at Cecil and Taye' Brown Regional Park.

Other Operating Expenses

- This category consists of various small items, the largest of which include $6,500 in other operating supplies and $2,500 in clothing, uniforms and safety equipment, and $1,500 in credit card fees. The change in this category is due to reductions of $750 in miscellaneous service charges, $500 in credit card fees, and $500 in clothing, uniforms and safety equipment, all based on historical usage.

Indirect Cost

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

AUTHORIZED POSITION CAP

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

Tree Protection & Related Expenditures
Fund - 15304

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Miscellaneous Revenue	5,876,806	801,037	1,214,058	51.6%	413,021
TOTAL REVENUE	**5,876,806**	**801,037**	**1,214,058**	**51.6%**	**413,021**
EXPENDITURES					
Salaries	78,959	208,904	380,326	82.1%	171,422
Pension Costs	8,712	37,009	90,244	143.8%	53,235
Employer Provided Benefits	18,638	46,447	99,190	113.6%	52,743
Internal Service Charges	0	8,850	140,493	1487.5%	131,643
Insurance Costs and Premiums - Allocations	316	775	1,591	105.3%	816
Other Operating Expenses	4,273,998	479,657	502,214	4.7%	22,557
Transfers to Other Funds	0	19,395	0	(100.0%)	(19,395)
TOTAL EXPENDITURES	**4,380,623**	**801,037**	**1,214,058**	**51.6%**	**413,021**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	4	6	2
Part Time Hours	0	0	0

TREE PROTECTION AND RELATED EXPENDITURES
FUND 15304

BACKGROUND

Section 111.760, *Ordinance Code*:

The City of Jacksonville's Tree Protection and Related Expenditures Trust Fund stipulates that protected trees are required to be conserved during the clearing of land for development purposes wherever and whenever reasonably possible. To the extent that protected trees are lost or destroyed, developers mitigate their loss or destruction by planting replacement trees or by paying a monetary contribution to the fund. Pursuant to Municipal Code Section 111.760 the amount appropriated from these funds for tree maintenance in any fiscal year cannot exceed twenty-five percent of the budgeted amounts for tree maintenance within the Public Works Department.

SERVICE LEVELS / ENHANCEMENTS

Public Works

Service levels for this fund are unchanged for the fiscal year 2026-2027.

Parks, Recreation and Community Services

Two 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 $108,260 was also provided to purchase vehicles and computer equipment for the two positions.

REVENUES

Public Works

Miscellaneous Revenue

- This category represents the appropriation of available revenue to balance the fund.

EXPENDITURES

Public Works

Salaries

- The net increase in this category is mainly due to wage increases effective October 1st, 2026, related to collective bargaining.

Pension Costs

- This category includes the FY 27 required contribution for the general employees defined benefit plan, including the unfunded liability (UAAL), as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mainly due to changes in Group Health cost allocations beginning in FY 27.

Internal Services Charges

- This category includes $1,387 in fleet part, oil and gas, $463 in fleet repairs, sublet and rentals, and $30,383 in fleet vehicle replacement costs.

Insurance Costs and Premiums – Allocations

- This amount includes general liability insurance costs.

Other Operating Expenses

- This category includes $502,054 of funding in trust fund authorized expenditures, which represents the value of 25% of the budgeted tree maintenance funding within various Public Works activities, as well as $160 for clothing / cleaning allowance.

Parks, Recreation and Community Services

Salaries

- The increase in this category is due to the addition of two new positions as detailed in the Authorized Position Cap section below.

Pension Costs

- This category includes the FY 27 required contribution for the general employees defined benefit plan, including the unfunded liability (UAAL), as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits

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

Internal Services Charges

- This category includes the costs associated with vehicles and computer equipment for the new employees detailed in the Authorized Position Cap section.

Insurance Costs and Premiums – Allocations

- This amount includes general liability insurance costs.

AUTHORIZED POSITION CAP

Public Works

The authorized position cap is unchanged.

Parks, Recreation and Community Services

Two City Arborist positions were added as part of FY 27 budget process.

Equestrian Center-NFES Horse
Fund - 45102

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Investment Pool / Interest Earnings	8,729	4,011	6,382	59.1%	2,371
Transfers From Other Funds	552,873	563,249	655,642	16.4%	92,393
Transfers from Fund Balance	0	100,000	0	(100.0%)	(100,000)
TOTAL REVENUE	**561,602**	**667,260**	**662,024**	**(0.8%)**	**(5,236)**
EXPENDITURES					
Internal Service Charges	164,565	158,340	173,615	9.6%	15,275
Professional and Contractual Services	393,000	508,920	488,409	(4.0%)	(20,511)
TOTAL EXPENDITURES	**557,565**	**667,260**	**662,024**	**(0.8%)**	**(5,236)**

AUTHORIZED POSITION CAP

	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

EQUESTRIAN CENTER – NFES HORSE
FUND 45102

BACKGROUND
Ordinance 2014-331-E transferred the management of the Equestrian Center from SMG to the Northeast Florida Equestrian Society (NFES)/H.O.R.S.E. Therapies, Inc. This fund houses the City's subsidy to the NEFL Equestrian Society.

SERVICE LEVELS / ENHANCEMENTS
Service levels for this fund are unchanged for the fiscal year 2026-2027.

REVENUE
Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 27.

Transfers from Other Funds

- Funding from the Taye' Brown Regional trust within Fund 43303 and the General Fund Operating fund (FD_00111) is transferred into this fund to pay the City's subsidy to the NEFL Equestrian Society.

EXPENDITURES
Internal Service Charges

- This amount represents the allocated utilities costs.

Professional and Contractual Services

- This amount represents the contractual amount to be paid to the NEFL Equestrian Society to cover the gap between their estimated revenues and estimated expenditures for FY 27.

Planning and Development

Planning and Development
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Charges for Services	957,352	1,175,000	1,055,000	(10.2%)	(120,000)
TOTAL REVENUE	957,352	1,175,000	1,055,000	(10.2%)	(120,000)
EXPENDITURES					
Salaries	2,730,234	2,928,878	3,192,101	9.0%	263,223
Pension Costs	750,288	323,839	338,075	4.4%	14,236
Employer Provided Benefits	322,510	328,839	531,721	61.7%	202,882
Internal Service Charges	628,468	661,621	754,010	14.0%	92,389
Insurance Costs and Premiums - Allocations	23,047	55,785	35,737	(35.9%)	(20,048)
Professional and Contractual Services	360,247	517,300	148,600	(71.3%)	(368,700)
Other Operating Expenses	92,212	84,280	86,038	2.1%	1,758
Capital Outlay	(160)	0	0		0
Supervision Allocation	(816,726)	(226,235)	(211,317)	(6.6%)	14,918
Extraordinary Lapse	0	(75,296)	0	(100.0%)	75,296
TOTAL EXPENDITURES	4,090,120	4,599,011	4,874,965	6.0%	275,954

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	37	36	(1)
Part Time Hours	6,297	7,545	1,248

EXPENDITURES BY DIVISION	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
Community Planning and Development	1,599,224	1,700,762	1,717,054	1.0%	16,292
Current Planning	1,381,771	1,606,586	1,657,757	3.2%	51,171
Planning Office of the Director	572,064	376,668	900,368	139.0%	523,700
Transportation Planning	537,061	914,995	599,786	(34.4%)	(315,209)
DEPARTMENT TOTAL	4,090,120	4,599,011	4,874,965	6.0%	275,954

PLANNING AND DEVELOPMENT
GENERAL FUND OPERATING

BACKGROUND
The Planning and Development department manages existing and future development within the City of Jacksonville. Matters pertaining to zoning, the comprehensive plan, concurrency, land use, various trades inspections, and building codes fall within the purview of this department.

SERVICE LEVEL / ENHANCEMENTS
One-time funding of $369,000 provided in FY26 for the sidewalk inventory study has been removed. Annual increase of 1,248 part-time hours and $50,000 in related funding were added as detailed in the Authorized Position Cap section.

REVENUE
Charges for Services

- This category includes revenue from zoning and rezoning fees and comprehensive amendment fees. The change in this category is due to an anticipated decrease of $120,000 in comprehensive amendment fees in FY 27.

EXPENDITURES
Salaries

- The net increase in this category is mainly due to wage increases effective October 1st, 2026, related to collective bargaining and an increase in part-time salaries detailed in the Service Level / Enhancements section.

Pension Costs

- This category includes the FY 27 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mainly due to changes in Group Health cost allocations beginning in FY 27.

Internal Service Charges

- This category includes the estimated internal service billings for the various services provided to this department by the City's internal service providers, the largest of which are $417,736 in legal charges and $188,565 in computer systems maintenance and security. The change in this category is mostly driven by an increase of $97,938 in legal costs, which is slightly offset by a decrease of $13,849 in computer systems maintenance and security.

Insurance Costs and Premiums – Allocations

- This amount includes general liability insurance costs.

Professional and Contractual Services

- This category includes funding for court reporters and consultant services for LDR updates. The $369,000 decrease in this category is due to the removal of one-time funding in FY 26 for the sidewalk inventory study and a zoning consultant.

Other Operating Expenses

- This category includes various small expenses, the largest of which include $20,200 for miscellaneous services and charges, $20,000 for required public advertising, and $17,025 for hardware-software maintenance and licenses. The change in this category is mainly driven by an increase of $2,238 in dues and subscriptions with a small offset of $500 in other office supplies.

Supervision Allocation

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

City Council Extraordinary Lapse

- The extraordinary 2% lapse on controllable costs that the City Council imposed on various departments and program areas within the General Fund during the FY 26 budget hearings has been removed for the FY 27 budget.

AUTHORIZED POSITION CAP

There was a net decrease of one (1) position for FY 27, resulting from the following changes: elimination of one (1) vacant City Planner II position in Current Planning and one (1) vacant City Planner III position in Community Planning; addition of one (1) Grants, Compliance and Special Projects Manager in the Office of the Director. The new position was moved from Public Library as part of the budget process.

Part-time hours were increased by 1,248 hours in the Community Planning and Development division for an employee working currently working in the Historic Planning division of Public Works - Development Services as part of the budget process.

Concurrency Management System
Fund - 10101

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Impact Fees and Special Assessments	236,666	267,603	267,603	0.0%	0
Charges for Services	507,411	544,782	544,782	0.0%	0
Investment Pool / Interest Earnings	84,408	53,783	65,116	21.1%	11,333
Transfers from Fund Balance	0	111,153	360,024	223.9%	248,871
TOTAL REVENUE	**828,485**	**977,321**	**1,237,525**	**26.6%**	**260,204**
EXPENDITURES					
Salaries	374,828	421,975	428,605	1.6%	6,630
Pension Costs	161,243	109,284	120,736	10.5%	11,452
Employer Provided Benefits	54,828	62,804	76,861	22.4%	14,057
Internal Service Charges	43,753	60,947	62,214	2.1%	1,267
Insurance Costs and Premiums - Allocations	1,753	1,546	1,782	15.3%	236
Professional and Contractual Services	0	2	275,001	13749950.0%	274,999
Other Operating Expenses	20,051	36,875	30,875	(16.3%)	(6,000)
Capital Outlay	0	1	1	0.0%	0
Supervision Allocation	34,860	226,235	211,317	(6.6%)	(14,918)
Indirect Cost	21,332	26,909	30,133	12.0%	3,224
Transfers to Other Funds	0	30,743	0	(100.0%)	(30,743)
TOTAL EXPENDITURES	**712,648**	**977,321**	**1,237,525**	**26.6%**	**260,204**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	7	7	0
Part Time Hours	0	0	0

CONCURRENCY MANAGEMENT SYSTEM
FUND 10101

BACKGROUND
The activities within this fund manage the Concurrency and Mobility Management System (CMMS), which measures the potential impact of a proposed development on the adopted minimum levels of service for all public facilities (except traffic circulation and mass transit). It also manages the collection of mobility fees pertaining to traffic circulation and mass transit public facilities consistent with the 2030 Mobility Plan (as established in the 2030 Comprehensive Plan) when an application for a final development order or final development permit is submitted. The CMMS ensures that the adopted levels of service and performance standards are not degraded by the issuance of a final development order, or a final development permit. It provides the local structure for administering the state law, Chapter 163, Part II, Florida Statutes.

SERVICE LEVEL / ENHANCEMENTS
Service levels for this fund are unchanged for the fiscal year 2026-2027.
Additional $275,000 to be appropriated for FY 27 to complete a Bike/Ped Master Plan update.

REVENUE
Impact Fees and Special Assessments

- This category houses the FY 27 anticipated mobility plan management fees.

Charges for Services

- This revenue consists of fees received in connection with applications and extensions, appeals, administration, enforcement, and management of the Concurrency Management System.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 27.

Transfers From Fund Balance

- Fund balance is being used to balance the fund.

EXPENDITURES
Salaries

- The net change in this category is mainly due to wage increases effective October 1st, 2026, related to collective bargaining.

Pension Costs

- This category includes the FY 27 required contribution for the general employees defined benefit plan, including the unfunded liability (UAAL), as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mainly due to changes in Group Health cost allocations beginning in FY 27.

Internal Service Charges

- This category includes the estimated internal service billings for the various services provided to this department by the City's internal service providers, the largest of which are $34,719 for Ed Ball building allocation and $18,601 for computer systems maintenance and security. The change in this category is largely driven by increases of $21,582 in building cost allocation and $1,558 in

ergonomic assessment and equipment, which is partially offset by a decrease of $21,080 in computer systems maintenance and security and other small decreases.

Insurance Costs and Premiums - Allocations

- This amount includes general liability insurance costs.

Professional and Contractual Services

- The increase in this category is due to the $275,000 appropriation to complete a Bike/Ped Master Plan update.

Other Operating Expenses

- This category is made of various small items, the largest of which is $17,000 for dues and subscriptions. The change in this category is driven by a reduction of $6,000 in dues and subscriptions largely resulting from decreased cost of the departmental NACTO membership.

Supervision Allocation

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

Indirect Cost

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

AUTHORIZED POSITION CAP

The authorized position cap is unchanged.

Property Appraiser

Property Appraiser
Fund - 00191

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Charges for Services	581,891	616,019	654,461	6.2%	38,442
Miscellaneous Revenue	1,246	0	500		
Investment Pool / Interest Earnings	86,489	23,624	47,720	102.0%	24,096
Transfers From Other Funds	13,862,210	13,266,764	14,322,108	8.0%	1,055,344
TOTAL REVENUE	**14,531,836**	**13,906,407**	**15,024,789**	**8.0%**	**1,118,382**
EXPENDITURES					
Salaries	7,821,390	8,180,215	8,516,633	4.1%	336,418
Calculated Vacancy Rate Contra Expense	0	(224,522)	(233,832)	4.1%	(9,310)
Pension Costs	2,336,460	2,029,198	2,195,622	8.2%	166,424
Pension Costs - PSDC / FRS	116,587	112,980	117,728	4.2%	4,748
Employer Provided Benefits	1,063,857	1,108,999	1,704,253	53.7%	595,254
Internal Service Charges	1,130,502	1,077,476	1,035,221	(3.9%)	(42,255)
Insurance Costs and Premiums - Allocations	32,586	32,086	37,065	15.5%	4,979
Professional and Contractual Services	536,938	611,440	614,272	0.5%	2,832
Other Operating Expenses	953,676	978,534	1,037,826	6.1%	59,292
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENDITURES	**13,991,996**	**13,906,407**	**15,024,789**	**8.0%**	**1,118,382**

AUTHORIZED POSITION CAP

	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	113	113	0
Part Time Hours	6,708	7,358	650

PROPERTY APPRAISER
FUND 00191

BACKGROUND
The Property Appraiser is a constitutional officer within the consolidated City of Jacksonville. As established in Article 10 of the Jacksonville Charter, the Property Appraiser is responsible for assessing all real and personal property in Duval County. The Property Appraiser's Office is governed by the Florida Statutes and the Jacksonville Municipal Code. Pursuant to Section 193.1142 of the Florida Statutes, the Florida Department of Revenue is responsible for reviewing and approving the Property Appraiser's assessment roll on a yearly basis. However, funding for the Property Appraiser's Office is mainly through a General Fund contribution.

Ordinance 2025-322-E adopted the Property Appraiser's FY 27 proposed budget. The FY 27 Mayor's proposed budget revised various personnel costs and internal service allocations that were not available when the budget was approved by Council.

SERVICE LEVELS/ENHANCEMENTS
Service levels for this fund are unchanged for the fiscal year 2026-2027.

REVENUE
Charges for Services
- This amount represents the FY 27 revenue for fees from the Community Development District, St. Johns River Water Management District, and Florida Inland Navigation District.

Miscellaneous Revenue
- This represents anticipated miscellaneous revenue for FY 27. This revenue comes from the sale of various records.

Investment Pool / Interest Earnings
- This amount represents anticipated interest earnings for FY 27.

Transfers From Other Funds
- This amount represents a transfer from the General Fund Operating fund (Fund 00111) to balance the fund.

EXPENDITURES
Salaries
- The net increase in this category is mainly due to an anticipated wage increase effective October 1st, 2026.

Calculated Vacancy Rate Contra Expense
- This reflects an estimated salary and benefit vacancy rate based on the average turnover ratio and estimated number of vacancies in FY 27.

Pension Costs
- This category includes the FY 27 required contribution for the general employees defined benefit plan, including the unfunded liability (UAAL), as well as anticipated general employees defined contribution plan payments.

Pension Costs – PSDC/FRS
- This category includes the FY 27 required contribution to the Florida Retirement System for elected officials.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mainly due to changes in Group Health cost allocations beginning in FY 27.

Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this department by the City's internal service providers. The slight decrease in this category is driven by several factors, the largest of which include decreases of $44,646 in ITD replacements and $41,180 in computer system maintenance and security. This is partially offset by increases of $38,641 in legal charges and $14,670 in building cost allocation.

Insurance Costs and Premiums - Allocations

- This amount represents the cost of general liability insurance.

Professional and Contractual Services

- This category represents funding for multiple expenditures, the largest of which are the aerial photography contract and software hosting costs for the land records system. The water service delivery budgets have been moved to Water Billing Expense as part of the FY 27 Budget Process to better track city spending on this item and to standardize processes.

Other Operating Expenses

- This category consists of various items, the largest of which include $421,220 in hardware- software maintenance and licenses, $371,820 in postage, and $133,110 for commercial printing for exemption and TRIM mailings.

Capital Outlay

- This is budgeted for one dollar to keep the account open.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged. During the FY 27 budget process 650 part-time hours were added.

Public Library

Public Library
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Charges for Services	288,148	289,456	313,484	8.3%	24,028
Fines and Forfeits	5	0	0		0
Miscellaneous Revenue	649	600	500	(16.7%)	(100)
Other Sources	2,092,644	0	0		0
TOTAL REVENUE	2,381,446	290,056	313,984	8.2%	23,928
EXPENDITURES					
Salaries	17,645,202	18,892,209	19,633,721	3.9%	741,512
Pension Costs	3,975,162	4,334,918	4,578,659	5.6%	243,741
Employer Provided Benefits	2,533,072	2,659,756	4,214,818	58.5%	1,555,062
Internal Service Charges	6,715,297	6,248,504	7,297,508	16.8%	1,049,004
Insurance Costs and Premiums - Allocations	1,067,471	942,795	907,358	(3.8%)	(35,437)
Professional and Contractual Services	1,032,012	1,104,443	1,073,215	(2.8%)	(31,228)
Other Operating Expenses	1,678,184	1,524,361	1,550,818	1.7%	26,457
Library Materials	4,944,608	4,894,248	4,894,248	0.0%	0
Capital Outlay	2,412,675	0	0		0
Indirect Cost	1,400,304	1,542,603	1,594,929	3.4%	52,326
Extraordinary Lapse	0	(609,414)	0	(100.0%)	609,414
TOTAL EXPENDITURES	43,403,987	41,534,423	45,745,274	10.1%	4,210,851

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	307	305	(2)
Part Time Hours	185,496	185,496	0

EXPENDITURES BY DIVISION	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
Libraries	43,403,987	41,534,423	45,745,274	10.1%	4,210,851
DEPARTMENT TOTAL	43,403,987	41,534,423	45,745,274	10.1%	4,210,851

PUBLIC LIBRARY
GENERAL FUND OPERATING

BACKGROUND
The Jacksonville Public Library system consists of a main library and twenty-one regional, community, neighborhood and virtual branch libraries. The system services the needs of Duval County as well as neighboring areas including Baker, Clay, Nassau, and St. Johns Counties.

SERVICE LEVEL / ENHANCEMENTS
Service levels for this department are unchanged for the fiscal year 2026-2027.

REVENUE
Charges for Services
- This category includes library fees – photocopies, print jobs and scanning; and annual fees paid by non-Duval residence for library privileges.

Miscellaneous Revenue
- This category houses miscellaneous sales and charges.

EXPENDITURES
Salaries
- The net increase in this category is due to pay increases effective October 1st, 2026 related to collective bargaining, as well as an increase of $141,658 in part-time salaries to more accurately represent the department's actual historical usage.

Pension Costs
- This category includes the FY 27 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits
- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mainly due to changes in Group Health cost allocations beginning in FY 27.

Internal Service Charges
- This category includes all the estimated internal service billings for the various services provided to this department by the City's internal service providers. The net change in this category is driven by several factors, the largest of which is an increase of $718,108 in computer system maintenance and security costs. $400,000 in ITD system development costs was also added for FY 27.

Insurance Costs and Premiums - Allocations
- This amount includes general liability and miscellaneous insurance costs.

Professional and Contractual Services
- This category includes funding for janitorial services, security guard services, and the distribution of library materials to all library branches including the main library. The change is almost entirely driven by a decrease of $31,428 in contractual services.

Other Operating Expenses
- This category is made up of various small items and several large expenses, including hardware software maintenance and licenses costs of $794,524, equipment maintenance contract costs of $375,000, and other operating supplies of $155,810. The net change in this category is driven by several factors, the largest of which include increases of $10,197 in hardware software maintenance and licenses, and $9,230 in credit card fees.

Library Materials

- This amount represents funding provided for new library materials.

Indirect Cost

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

Extraordinary Lapse

- The extraordinary 2% lapse on controllable costs that the City Council imposed on various departments and program areas within the General Fund during the FY 26 budget hearings has been removed for the FY 27 budget.

AUTHORIZED POSITION CAP

Overall, the authorized position cap was reduced by two (2) positions: one vacant Library Clerk position was transferred to the Budget Office, and one vacant Library Clerk position was transferred to Planning and Development during FY 26. Part-time hours remain unchanged.

Library Conference Facility Trust
Fund - 15107

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Miscellaneous Revenue	274,564	260,000	267,788	3.0%	7,788
Investment Pool / Interest Earnings	10,508	6,929	9,384	35.4%	2,455
Transfers From Other Funds	101,200	89,480	125,512	40.3%	36,032
TOTAL REVENUE	**386,272**	**356,409**	**402,684**	**13.0%**	**46,275**
EXPENDITURES					
Salaries	168,502	178,222	199,796	12.1%	21,574
Pension Costs	19,586	48,290	50,694	5.0%	2,404
Employer Provided Benefits	35,894	35,741	56,343	57.6%	20,602
Insurance Costs and Premiums - Allocations	824	660	833	26.2%	173
Professional and Contractual Services	71,014	76,577	76,577	0.0%	0
Other Operating Expenses	19,097	16,916	18,439	9.0%	1,523
Library Materials	0	1	1	0.0%	0
Capital Outlay	41,031	2	1	(50.0%)	(1)
TOTAL EXPENDITURES	**355,948**	**356,409**	**402,684**	**13.0%**	**46,275**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	3	3	0
Part Time Hours	3,328	3,328	0

LIBRARY CONFERENCE FACILITY TRUST
FUND 15107

BACKGROUND
The Library Conference Facility Trust was established per Ordinance 2006-237-E and is governed by Municipal Section 111.830. The Main Library charges a fee for the use of the conference facilities to cover the cost associated with operating and leasing conference facilities for business, recreational and social purposes. This is an all-years fund and as such, during the budget process the amounts budgeted may include de-appropriating unused balances in both expense and revenue from the prior fiscal year. The clean-up of an all-year's fund, as part of the annual budget, may cause negative totals. The upcoming fiscal year budget needs are netted against all year's balances to determine the proposed "changes" to all year's appropriations.

SERVICE LEVEL / ENHANCEMENTS
Service levels for this fund are unchanged for the fiscal year 2026-2027.

REVENUE
Miscellaneous Revenue
- This amount represents anticipated revenue in rental fees of city facilities.

Investment Pool / Interest Earnings
- This amount represents anticipated interest earnings for FY 27.

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

EXPENDITURES
Salaries
- The net increase in this category is due to pay increases effective October 1st, 2026, related to collective bargaining, as well as an increase of $14,584 in part-time salaries to more accurately represent the department's actual historical usage.

Pension Costs
- This category includes the FY 27 required contribution for the general employees defined benefit plan, including the unfunded liability (UAAL), as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits
- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mainly due to changes in Group Health cost allocations beginning in FY 27.

Insurance Costs and Premiums – Allocations
- This amount represents general liability insurance costs.

Professional and Contractual Services
- This category includes security guard services costs.

Other Operating Expenses

- This category is made up of various small items, the largest of which are $7,233 in hardware-software maintenance and licenses, $5,500 in advertising and promotion, $2,400 in repairs and maintenance (including supplies), and $2,300 in credit card fees. The change in this category is driven by several factors, the largest of which is the addition of $2,299 in credit card fees to more accurately represent the department's actual historical usage. This is somewhat offset by smaller decreases in other areas within the category.

AUTHORIZED POSITION CAP

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

Public Works

Public Works
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Permits and Fees	422,925	472,392	411,237	(12.9%)	(61,155)
Intergovernmental Revenue	401,586	578,970	564,277	(2.5%)	(14,693)
Charges for Services	183,266	149,828	141,035	(5.9%)	(8,793)
Miscellaneous Revenue	6,891,045	7,203,055	7,381,832	2.5%	178,777
TOTAL REVENUE	7,898,822	8,404,245	8,498,381	1.1%	94,136
EXPENDITURES					
Salaries	12,393,502	13,457,195	14,360,363	6.7%	903,168
Pension Costs	4,381,205	1,558,217	1,680,843	7.9%	122,626
Employer Provided Benefits	2,236,703	2,253,326	3,396,367	50.7%	1,143,041
Internal Service Charges	5,689,635	5,329,187	5,911,619	10.9%	582,432
Insurance Costs and Premiums - Allocations	2,970,037	2,820,407	3,197,227	13.4%	376,820
Professional and Contractual Services	24,238,009	24,049,071	24,845,648	3.3%	796,577
Other Operating Expenses	13,776,729	14,366,693	15,725,541	9.5%	1,358,848
Capital Outlay	259,097	200,000	200,000	0.0%	0
Supervision Allocation	318,591	291,935	73,927	(74.7%)	(218,008)
Other Uses	343,617	0	0		0
Extraordinary Lapse	0	(850,754)	0	(100.0%)	850,754
TOTAL EXPENDITURES	66,607,125	63,475,277	69,391,535	9.3%	5,916,258

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	287	287	0
Part Time Hours	3,746	3,746	0

EXPENDITURES BY DIVISION	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
Development Services	930,448	823,468	654,490	(20.5%)	(168,978)
Engineering and Construction Management	3,762,903	3,601,950	4,075,915	13.2%	473,965
Mowing and Landscape Maintenance	26,512,470	25,720,492	27,662,387	7.5%	1,941,895
Public Works Capital Projects	45,750	0	0		0
Public Works Office of the Director	3,036,642	2,522,850	2,950,680	17.0%	427,830
Real Estate	834,629	769,090	861,365	12.0%	92,275
R-O-W and Stormwater Maintenance	11,632,807	9,992,066	11,285,369	12.9%	1,293,303
Streets and Drainage	355	0	0		0
Traffic Engineering	19,851,121	20,045,361	21,901,329	9.3%	1,855,968
DEPARTMENT TOTAL	66,607,125	63,475,277	69,391,535	9.3%	5,916,258

PUBLIC WORKS
GENERAL FUND OPERATING

BACKGROUND

The Public Works Department consists of the Office of the Director and seven other Divisions: Building Inspections, Development Services, Engineering and Construction Management, Mowing and Landscape Maintenance, Public Buildings, Real Estate, Right of Way and Stormwater Maintenance, and Traffic Engineering.

- The Building Inspection Division reviews and approves plans, issues permits for residential and commercial construction, and performs building, plumbing, mechanical, electrical, sign, landscape and swimming pool inspections according to the Florida Building Code and local ordinances.
- The Development Services Division handles floodplain management, site plan review, addressing, right-of-way permitting, and zoning counter operations that assist with various applications and certificates of use.
- The Engineering and Construction Management Division's primary responsibility is to plan and design public works projects.
- The Mowing and Landscape Maintenance Division maintains landscape, including grass, trees, other vegetation and irrigation. The Division also manages all City-wide mowing contracts for City and State rights-of-way.
- The Public Buildings Division provides security, custodial, maintenance and repair services for all public buildings; the entire activity is housed in an internal service fund.
- The Real Estate Division manages the financial aspects of the City's real estate holdings in terms of acquisition, appraisals, disposition, inventories, and usage assessments.
- Right-of-Way and Stormwater Maintenance Division plans and builds streets, highways and drainage facilities.
- The Traffic Engineering Division installs, maintains and regulates all street markings, signs, signals, and other traffic control devices on city-owned roadways.

SERVICE LEVELS / ENHANCEMENTS

The following enhancements have been added for FY 27:

- Traffic Engineering: annual increase of $250,000 for streetlight electricity to offset JEA utility rate increases.

REVENUE

Permits and Fees

- This represents the fees for cell tower applications and the right-of-way filing fees.

Intergovernmental Revenue

- This represents anticipated funding from the Florida Department of Transportation (FDOT) for mowing, litter removal and tree-trimming on public rights-of-way on State roads.

Charges for Services

- This category includes funding for various signage and street services, road and street closure fees, zoning and rezoning fees, street naming and renaming fees, and engineering services charged to federal and independent agencies.

Miscellaneous Revenue

- The bulk of this category is for reimbursements from the FDOT for maintenance of traffic signals ($3,944,149) and streetlights ($3,362,927) on State roads.

EXPENDITURES

Salaries

- The net increase in this category is mainly due to wage increases effective October 1st, 2026, related to collective bargaining. Other factors include costs related to position changes detailed in the Authorized Position Cap section below.

Pension Costs

- This category includes the FY 27 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mainly due to changes in Group Health cost allocations beginning in FY 27.

Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this fund by the City's internal service providers, the largest of which include $1.96 million for combined fleet replacement, part, oil & gas, as well as fleet repairs, sublet and rental costs, $1.15 million for computer systems maintenance & security, and $911,742 for allocated utility costs. The net change in this category is mainly driven by increases in OGC legal costs, fleet part, oil & gas, and computer systems maintenance & security.

Insurance Costs and Premium - Allocations

- This amount includes general liability and miscellaneous insurance costs.

Professional and Contractual Services

- This category includes funding for various engineering miscellaneous services, right of way mowing and landscaping maintenance, hazard tree service, real estate appraisals and traffic maintenance and studies. The net increase is primarily due to contractual increases for landscaping maintenance for various parks and preserves throughout the city.
- The water service delivery budgets have been moved to Water Billing Expense as part of the FY 27 Budget Process to better track city spending on this item and to standardize processes.

Other Operating Expenses

- This category consists of various small items and several large expenditures, the largest of which include $13.96 million for streetlight electricity, $468,622 for operating supplies, $411,115 for repair and maintenance supplies, and $321,762 for equipment rentals. The net increase is mainly due to an increase of $1.3 million in streetlight electricity.

Capital Outlay

- Funding has been set aside to fund the purchase and installation of street lighting infrastructure.

Supervision Allocation

- This amount represents administrative costs allocated from other divisions and the Building Inspection fund to the General Fund Operating fund activities.

City Council Extraordinary Lapse

- The extraordinary 2% lapse on controllable costs that the City Council imposed on various departments and program areas within the General Fund during the FY 26 budget hearings has been removed for the FY 27 budget.

AUTHORIZED POSITION CAP

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

Building Inspection
Fund - 15104

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Permits and Fees	3,764,507	3,495,207	4,117,164	17.8%	621,957
Inspection Fees	15,598,107	16,291,725	15,807,933	(3.0%)	(483,792)
Charges for Services	2,068,502	2,008,769	1,822,121	(9.3%)	(186,648)
Fines and Forfeits	149,634	126,907	170,690	34.5%	43,783
Miscellaneous Revenue	114,022	91,137	86,102	(5.5%)	(5,035)
Investment Pool / Interest Earnings	898,071	597,797	614,933	2.9%	17,136
Transfers from Fund Balance	1,303,732	4,906,100	7,214,976	47.1%	2,308,876
TOTAL REVENUE	**23,896,575**	**27,517,642**	**29,833,919**	**8.4%**	**2,316,277**
EXPENDITURES					
Salaries	12,377,859	14,224,969	14,729,020	3.5%	504,051
Calculated Vacancy Rate Contra Expense	0	(191,167)	(237,957)	24.5%	(46,790)
Pension Costs	3,667,936	3,810,201	3,981,710	4.5%	171,509
Pension Costs - PSDC / FRS	0	0	27,793		27,793
Employer Provided Benefits	1,955,418	2,115,897	3,268,976	54.5%	1,153,079
Internal Service Charges	4,831,854	3,750,138	5,101,157	36.0%	1,351,019
Insurance Costs and Premiums	0	518	0	(100.0%)	(518)
Insurance Costs and Premiums - Allocations	125,694	72,155	77,578	7.5%	5,423
Professional and Contractual Services	573,988	1,595,001	1,888,001	18.4%	293,000
Other Operating Expenses	505,697	472,385	484,163	2.5%	11,778
Capital Outlay	0	2	2	0.0%	0
Supervision Allocation	(146,054)	(839,073)	(653,089)	(22.2%)	185,984
Indirect Cost	1,018,677	1,156,740	1,166,565	0.8%	9,825
Transfers to Other Funds	0	1,349,876	0	(100.0%)	(1,349,876)
TOTAL EXPENDITURES	**24,911,069**	**27,517,642**	**29,833,919**	**8.4%**	**2,316,277**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	195	195	0
Part Time Hours	9,100	9,852	752

BUILDING INSPECTION
FUND 15104

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

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

SERVICE LEVEL / ENHANCEMENTS
Fire and Rescue - Center
Service levels for this department are unchanged for the fiscal year 2026-2027.

Public Works
Annual funding of $300,000 was provided for permit applicant training.

REVENUE
Fire and Rescue - Center
Charges for Services
- This represents anticipated fire plans review and re-inspection fees. The change in this category is mostly driven by an anticipated reduction of $124,777 in fire plans review fees, although this is somewhat offset by an anticipated increase of $19,234 in re-inspection fees. These changes are based on trends of activity within this category.

Jax Citywide Activities
Investment Pool / Interest Earnings
- This amount represents anticipated interest earnings for FY 27.

Transfers from Fund Balance
- This amount represents the amount needed to balance the fund.

Public Works
Permits and Fees
- This category houses the various fees collected by this fund related to construction, including licensed contractor fees, site development review fees and site clearing permit fees. The change in this category is mainly driven by a $606,200 increase in anticipated building permit review fees.

Inspection Fees
- This category houses the various inspection fees collected by this fund related to construction, the largest of which are $9.89 million in building inspection fees, $2.06 million in electrical inspection fees and $1.92 million in mechanical inspection fees. The change in this category is primarily driven by respective decreases of $275,681 in electrical inspection fees and $273,868 in plumbing inspection fees. The reductions are attributed to changes in F.S. 553.791 to allow licensed third parties to perform required inspections.

Charges for Services
- This category houses charges for subdivision regulation fees, re-inspection fees and certificates of use. The decrease in this category is due to an anticipated decrease of $167,998 in protective

re-inspection fees. This reduction is attributed to changes in F.S. 553.791 to allow licensed third parties to perform required inspections.

Fines and Forfeits

- This amount represents anticipated code violation fines. The increase in this category is due to an anticipated increase in fines collected.

Miscellaneous Revenue

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

EXPENDITURES

Fire and Rescue - Center

Salaries

- The net decrease in this category is mainly due to a reduction of $90,077 in anticipated overtime salary costs, although this was mostly offset by wage increases effective October 1st, 2026, related to collective bargaining.

Calculated Vacancy Rate Contra Expense

- This reflects an estimated salary and benefit lapse based on the average turnover ratio and estimated number of vacancies in FY 27.

Pension Costs

- This category includes the FY 27 required contribution for the general employees and police & fire pension defined benefit plans, including the unfunded liability (UAAL), as well as anticipated general employees defined contribution pension payments.

Pension Costs – PSDC/FRS

- This category includes the FY 27 anticipated public safety employees defined contribution pension payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mainly due to changes in Group Health cost allocations beginning in FY 27.

Internal Service Charges

- This category includes the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The net change in this category is driven by several factors, the largest of which is an increase of $23,034 in computer system maintenance and security costs. This was somewhat offset by a decrease of $5,844 in building allocation costs.

Insurance Costs and Premiums - Allocations

- This category includes costs for general liability insurance.

Other Operating Expenses

- This category includes various small items, the largest of which include annual parking costs of $7,500, employee travel and training costs of $6,000, and clothing, uniforms & safety equipment costs of $3,500. The change in this category is almost entirely driven by the addition of $7,500 in annual parking costs for vehicle parking at the Ed Ball parking garage beginning in FY 27.

Indirect Cost

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

Jax Citywide Activities

Pension Costs – Defined Benefit UAAL

- This category includes the FY 27 contribution for the general employees defined benefit unfunded liability (UAAL).

Transfer to Other Funds

- Funding transferred to Fund 32124 for capital projects in FY 26 has been removed.

Public Works

Salaries

- The net increase in this category is mainly due to wage increases effective October 1st, 2026, related to collective bargaining.

Calculated Vacancy Rate Contra Expense

- This reflects an estimated salary and benefit vacancy rate based on the average turnover ratio and estimated number of vacancies in FY 27.

Pension Costs

- This category includes the FY 27 required contribution for the general employees defined benefit plan, including the unfunded liability (UAAL), as well as anticipated general employees defined contribution plan payments.

Pension Costs – PSDC/FRS

- This category includes the FY 27 required contribution to the Florida Retirement System for elected officials.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mainly due to changes in Group Health cost allocations beginning in FY 27.

Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The change in this category is mainly driven by an increase of $1.24 million in computer system maintenance & security.

Insurance Costs and Premiums

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

Insurance Costs and Premiums - Allocations

- This category includes costs for general liability insurance.

Professional and Contractual Services

- This category houses funding for private sector plans examining/inspections and design consultations. The water service delivery budgets have been moved to Water Billing Expense as part of the FY 27 Budget Process to better track city spending on this item and to standardize processes.
- The change in this category is primarily driven by the addition of $300,000 for permit applicant training referenced above, which is slightly offset by a reduction of $17,000 for the service contract for audio visual for the Ed Ball hearing room.

Other Operating Expenses

- This category includes a variety of expenses, the largest of which include revenue collection fees paid to the Tax Collector of $199,200, employee travel and training costs of $60,695, employee clothing, cleaning and shoe allowance of $43,960, and parking cost of $37,080.

Supervision Allocation

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

Indirect Cost

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

AUTHORIZED POSITION CAP

Fire and Rescue - Center

The authorized position cap is unchanged.

Public Works

The authorized cap is unchanged. Part-time hours were increased by 752 hours for Building Inspection Administration – Protective Inspections as part of the budget process.

Tree Protection & Related Expenditures
Fund - 15304

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Miscellaneous Revenue	5,876,806	801,037	1,214,058	51.6%	413,021
TOTAL REVENUE	**5,876,806**	**801,037**	**1,214,058**	**51.6%**	**413,021**
EXPENDITURES					
Salaries	78,959	208,904	380,326	82.1%	171,422
Pension Costs	8,712	37,009	90,244	143.8%	53,235
Employer Provided Benefits	18,638	46,447	99,190	113.6%	52,743
Internal Service Charges	0	8,850	140,493	1487.5%	131,643
Insurance Costs and Premiums - Allocations	316	775	1,591	105.3%	816
Other Operating Expenses	4,273,998	479,657	502,214	4.7%	22,557
Transfers to Other Funds	0	19,395	0	(100.0%)	(19,395)
TOTAL EXPENDITURES	**4,380,623**	**801,037**	**1,214,058**	**51.6%**	**413,021**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	4	6	2
Part Time Hours	0	0	0

TREE PROTECTION AND RELATED EXPENDITURES
FUND 15304

BACKGROUND

Section 111.760, *Ordinance Code*:

The City of Jacksonville's Tree Protection and Related Expenditures Trust Fund stipulates that protected trees are required to be conserved during the clearing of land for development purposes wherever and whenever reasonably possible. To the extent that protected trees are lost or destroyed, developers mitigate their loss or destruction by planting replacement trees or by paying a monetary contribution to the fund. Pursuant to Municipal Code Section 111.760 the amount appropriated from these funds for tree maintenance in any fiscal year cannot exceed twenty-five percent of the budgeted amounts for tree maintenance within the Public Works Department.

SERVICE LEVELS / ENHANCEMENTS

Public Works

Service levels for this fund are unchanged for the fiscal year 2026-2027.

Parks, Recreation and Community Services

Two 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 $108,260 was also provided to purchase vehicles and computer equipment for the two positions.

REVENUES

Public Works

Miscellaneous Revenue

- This category represents the appropriation of available revenue to balance the fund.

EXPENDITURES

Public Works

Salaries

- The net increase in this category is mainly due to wage increases effective October 1st, 2026, related to collective bargaining.

Pension Costs

- This category includes the FY 27 required contribution for the general employees defined benefit plan, including the unfunded liability (UAAL), as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mainly due to changes in Group Health cost allocations beginning in FY 27.

Internal Services Charges

- This category includes $1,387 in fleet part, oil and gas, $463 in fleet repairs, sublet and rentals, and $30,383 in fleet vehicle replacement costs.

Insurance Costs and Premiums – Allocations

- This amount includes general liability insurance costs.

Other Operating Expenses

- This category includes $502,054 of funding in trust fund authorized expenditures, which represents the value of 25% of the budgeted tree maintenance funding within various Public Works activities, as well as $160 for clothing / cleaning allowance.

Parks, Recreation and Community Services

Salaries

- The increase in this category is due to the addition of two new positions as detailed in the Authorized Position Cap section below.

Pension Costs

- This category includes the FY 27 required contribution for the general employees defined benefit plan, including the unfunded liability (UAAL), as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits

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

Internal Services Charges

- This category includes the costs associated with vehicles and computer equipment for the new employees detailed in the Authorized Position Cap section.

Insurance Costs and Premiums – Allocations

- This amount includes general liability insurance costs.

AUTHORIZED POSITION CAP

Public Works

The authorized position cap is unchanged.

Parks, Recreation and Community Services

Two City Arborist positions were added as part of FY 27 budget process.

Stormwater Service
Fund - 44101

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Solid Waste / Stormwater User Fees	33,764,754	34,192,541	34,931,873	2.2%	739,332
Investment Pool / Interest Earnings	2,089,526	1,295,828	1,681,733	29.8%	385,905
Transfers from Fund Balance	0	0	239,054		239,054
TOTAL REVENUE	**35,854,280**	**35,488,369**	**36,852,660**	**3.8%**	**1,364,291**
EXPENDITURES					
Salaries	6,311,873	7,333,237	7,531,007	2.7%	197,770
Pension Costs	1,048,157	1,687,106	1,856,230	10.0%	169,124
Employer Provided Benefits	1,353,946	1,450,338	2,091,735	44.2%	641,397
Internal Service Charges	3,565,096	2,922,262	3,193,597	9.3%	271,335
Insurance Costs and Premiums - Allocations	112,796	49,695	56,169	13.0%	6,474
Professional and Contractual Services	7,843,775	8,569,297	8,828,767	3.0%	259,470
Other Operating Expenses	647,008	609,986	667,833	9.5%	57,847
Capital Outlay	0	2	2	0.0%	0
Debt Management Fund Repayments	630,919	582,666	521,211	(10.5%)	(61,455)
Supervision Allocation	0	157,888	180,413	14.3%	22,525
Indirect Cost	724,028	694,093	685,915	(1.2%)	(8,178)
Transfers to Other Funds	11,618,891	11,431,799	11,239,781	(1.7%)	(192,018)
TOTAL EXPENDITURES	**33,856,489**	**35,488,369**	**36,852,660**	**3.8%**	**1,364,291**

AUTHORIZED POSITION CAP

	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	56	56	0
Part Time Hours	1,300	2,340	1,040

STORMWATER SERVICE
SUBFUND 44101

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

Municipal Code Chapter 754.107(a): The Stormwater Services fund provides a dedicated funding source (through the Stormwater fee) and operating budget for various Departments including Office of Administrative Services and Public Works. The Environmental Quality Division manages a portion of the Stormwater Management System Program and is responsible for inspections of illicit connections to drainage systems, inspections of high priority industries, and surface water quality monitoring. The Public Works Department is responsible for completing various flood and drainage mitigation projects, cleaning canals and ditches, addressing stormwater treatment issues, maintaining collection and pumping systems, as well as stormwater treatment facilities (ponds).

SERVICE LEVELS / ENHANCEMENTS
Office of Administrative Services
1,040 part-time hours and related funding were added as detailed in the Authorized Position Cap section.

Public Works
Annual funding of $15,000 was added to contractual services for generator inspections.

REVENUE
Public Works
Solid Waste / Stormwater User Fees
- The revenue in this category is from anticipated Stormwater user fees, discounts, uncollectible and late fees.

Jax Citywide Activities
Investment Pool / Interest Earnings
- This amount represents anticipated interest earnings for FD_44101 and FD_44102, as interest earnings for stormwater capital projects are posted to the operating fund.

Transfers from Fund Balance
- This represents a transfer from retained earnings to balance the fund.

EXPENDITURES
Jax Citywide Activities
Debt Management Fund Repayments
- This represents debt payments for previously funded Stormwater capital projects.

Transfers to Other Funds
- This represents the code required transfer to the Stormwater Services - Capital Project fund (FD_44102) to be used as pay-go for Stormwater capital projects.

Office of Administrative Services
Salaries
- The net increase in this category is mainly due to wage increases effective October 1st, 2026, related to collective bargaining, as well as part-time salary costs associated with the addition of part-time hours as detailed in the Authorized Position Cap section.

Pension Costs

- This category includes the FY 27 required contribution for the general employees defined benefit plan, including the unfunded liability (UAAL), as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mainly due to changes in Group Health cost allocations beginning in FY 27.

Internal Service Charges

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

Insurance Costs and Premiums - Allocations

- This amount represents the cost of general liability insurance.

Professional and Contractual Services

- This category includes laboratory costs for stormwater sample analyses.

Other Operating Expenses

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

Indirect Cost

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

<u>Public Works</u>

Salaries

- The net increase in this category is mainly due to wage increases effective October 1st, 2026, related to collective bargaining.

Pension Costs

- This category includes the FY 27 required contribution for the general employees defined benefit plan, including the unfunded liability (UAAL), as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mainly due to changes in Group Health cost allocations beginning in FY 27.

Internal Service Charges

- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The change in this category is mainly due to an increase of $261,066 in combined fleet costs.

Insurance Costs and Premiums - Allocations

- This amount represents the cost of general liability insurance.

Professional and Contractual Services

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

Other Operating Expenses

- This category is made of various small and large expenditures, the largest of which include $361,289 in repairs and maintenance supplies and $130,000 in equipment rentals. The change in this category is mainly due to increases of $20,000 in equipment rentals and $37,387 in repair and maintenance supplies.

Supervision Allocation

- This amount represents a portion of administrative costs for two employees who perform work in the Stormwater Service Fund (FD_44101) and the General Fund (FD_ 00111).

Indirect Cost

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

AUTHORIZED POSITION CAP

The authorized cap is unchanged. Part-time hours were increased by 1,040 hours in the Office of Administrative Services Environmental Quality division as part of the budget process for education and outreach to maintain COJ BMAP credits.

Public Building Allocations
Fund - 54101

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Internal Service Revenue	56,818,175	55,703,521	54,889,801	(1.5%)	(813,720)
Miscellaneous Revenue	144,503	135,252	115,928	(14.3%)	(19,324)
Investment Pool / Interest Earnings	498,609	306,016	363,969	18.9%	57,953
Transfers from Fund Balance	250,000	250,000	2,750,000	1000.0%	2,500,000
TOTAL REVENUE	**57,711,287**	**56,394,789**	**58,119,698**	**3.1%**	**1,724,909**
EXPENDITURES					
Salaries	3,759,270	4,134,034	4,313,902	4.4%	179,868
Calculated Vacancy Rate Contra Expense	0	(121,869)	(144,772)	18.8%	(22,903)
Pension Costs	813,791	1,093,761	1,180,718	8.0%	86,957
Employer Provided Benefits	670,279	692,287	1,095,043	58.2%	402,756
Internal Service Charges	10,215,230	9,944,112	10,037,569	0.9%	93,457
Inter-Departmental Billing	19,055	25,000	25,000	0.0%	0
Insurance Costs and Premiums - Allocations	2,988,991	2,655,124	2,518,654	(5.1%)	(136,470)
Professional and Contractual Services	13,089,492	11,510,282	12,034,544	4.6%	524,262
Other Operating Expenses	20,331,940	22,879,907	22,800,326	(0.3%)	(79,581)
Capital Outlay	169,567	35,777	57,973	62.0%	22,196
Indirect Cost	1,056,985	1,350,803	1,195,806	(11.5%)	(154,997)
Transfers to Other Funds	4,147,709	1,195,571	2,988,120	149.9%	1,792,549
General Fund - Loan / Loan Repayment	0	1,000,000	0	(100.0%)	(1,000,000)
Cash Carryover	0	0	16,815		16,815
TOTAL EXPENDITURES	**57,262,309**	**56,394,789**	**58,119,698**	**3.1%**	**1,724,909**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	61	61	0
Part Time Hours	0	0	0

PUBLIC BUILDING ALLOCATIONS
FUND 54101

BACKGROUND
This internal service fund accumulates and allocates the cost of the daily operation, maintenance, utilities, and security for all public buildings. The costs are billed to the building occupants based on occupied square footage.

SERVICE LEVELS / ENHANCEMENTS
Service levels for this fund are unchanged for the fiscal year 2026-2027.

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

Miscellaneous Revenue
- This amount represents the tenant revenue for non-City occupants of city buildings. The net decrease is being driven by the departure of a tenant within the Ed Ball building.

Investment Pool / Interest Earnings
- This amount represents anticipated interest earnings for FY 27.

Transfers from Fund Balance
- Fund balance is being appropriated to cover the $250,000 emergency repairs funds authorized in 2026-504 section 11.8 and to fund items in the FY 27 CIP.

EXPENDITURES
Salaries
- The net increase in this category is mainly due to wage increases effective October 1st, 2026 and other items related to collective bargaining.

Calculated Vacancy Rate Contra Expense
- This reflects an estimated salary and benefit vacancy rate based on the average turnover ratio and estimated number of vacancies in FY 27.

Pension Costs
- This category includes the FY 27 required contribution for the general employees defined benefit plan, including the unfunded liability (UAAL), as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits
- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mainly due to changes in Group Health cost allocations beginning in FY 27.

Internal Service Charges
- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The net increase is driven by a $134,783 increase in the utilities allocation for the various multi-tenant buildings due to JEA rate increases, a $22,391 increase in the OGC legal allocation, and a $19,109 increase in the security service allocation for the various multi-tenant buildings. This is somewhat offset by a $107,279 decrease in the computer system maintenance and security allocation.

Inter-Departmental Billing

- This category contains the billings from Fire and Rescue to perform fire inspections at City buildings.

Insurance Costs and Premiums - Allocations

- This amount includes general liability and miscellaneous insurance costs.

Professional and Contractual Services

- This amount includes most of the city's security guard contracts, alarm service contracts, cleaning and janitorial contracts, and other maintenance contract agreements. The increase is being driven by a contractually required increase in the janitorial / cleaning contract of $492,870 related to CPI and minimum wage changes.

Other Operating Expenses

- This category is made of various small items and several large expenditures including electricity of $10.4 million, water and sewer of $4.5 million, chilled water of $3.3 million, and repairs and maintenance of $3.8 million.

Capital Outlay

- Capital funding has been provided to replace automated external defibrillators at various city buildings.

Indirect Cost

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

Transfers to Other Funds

- This amount includes a transfer to the General Fund Operating fund (FD 00111) to pay the debt service costs for the Ed Ball building of $488,120 and a transfer to the Authorized Capital Project fund (FD 32124) to fund and additional $500,000 for the Ed Ball Chilled Water project and $2.0 million for the Public Safety and Security Infrastructure - Ed Ball project.

General Fund Loan / Loan Repayment

- The FY 26 transfer to the General Fund Operating fund (FD 00111) to pay back the $1 million loan provided in FY 25 to help spread the cost of connecting to the JEA chilled water line has been removed.

Cash Carryover

- This category contains the repayment for the use of emergency repairs funding used in FY 25. The emergency repairs are funded annually with a fund balance appropriation and any repayment of funding spent from the emergency repairs funding is placed in a cash carryover to drop back into fund balance.

AUTHORIZED POSITION CAP

The authorized cap in the fund is unchanged.

Supervisor of Elections

Supervisor of Elections
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Permits and Fees	0	603,757	161,252	(73.3%)	(442,505)
Miscellaneous Revenue	68,134	3,500	50,000	1328.6%	46,500
Investment Pool / Interest Earnings	712	0	0		0
TOTAL REVENUE	68,846	607,257	211,252	(65.2%)	(396,005)
EXPENDITURES					
Salaries	2,784,125	4,207,625	8,509,212	102.2%	4,301,587
Pension Costs	566,831	223,470	262,665	17.5%	39,195
Pension Costs - PSDC / FRS	117,397	112,980	118,861	5.2%	5,881
Employer Provided Benefits	334,909	370,872	681,405	83.7%	310,533
Internal Service Charges	661,418	709,187	535,619	(24.5%)	(173,568)
Insurance Costs and Premiums - Allocations	100,457	92,578	112,690	21.7%	20,112
Professional and Contractual Services	9,086	13,809	81,253	488.4%	67,444
Other Operating Expenses	2,502,116	3,698,813	4,403,853	19.1%	705,040
Capital Outlay	(906)	0	0		0
TOTAL EXPENDITURES	7,075,433	9,429,334	14,705,558	56.0%	5,276,224

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	34	34	0
Part Time Hours	103,281	285,305	182,024

EXPENDITURES BY DIVISION	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
Elections	2,116,691	4,156,262	8,723,978	109.9%	4,567,716
Registration	4,958,742	5,273,072	5,981,580	13.4%	708,508
DEPARTMENT TOTAL	7,075,433	9,429,334	14,705,558	56.0%	5,276,224

SUPERVISOR OF ELECTIONS
GENERAL FUND OPERATING

BACKGROUND
The Supervisor of Elections Office registers all voters in Duval County, educates voters on State and local laws and how to vote, staffs early voting sites and the call center, processes absentee ballots, and conducts State and local elections of Duval County in accordance with the election laws of Florida.

The Supervisor of Elections has three distinct areas / divisions: Initiative Petitions CS/HB1205, Registration and Elections:

The initiative petitions (CS/HB1205) activity was created in response to CS/HB1205 which was passed by the Florida Legislature and signed into law by the Governor on May 2, 2025. CS/HB1205 established a two-tiered petition signature verification fee and mandates voter notification upon verification. The related revenue and expenses are budgeted in a separate activity and are structured to be cost neutral, with the fee offsetting associated expenses.

The elections activity swings dramatically due to the number and type of elections that occur during the fiscal year. Actuals and budget from one year to the next cannot be used to estimate the required costs for the upcoming fiscal year. Understanding this and needing to budget what is needed without over budgeting, the Budget Office created an election calculation sheet back in FY 16 that uses the various drivers of election costs to estimate the required budgeted amount. Details on the areas and drivers used in the Budget Office election cost calculation sheet are provided as part of this narrative.

The registration activity contains all the full-time employees and handles the annual operations of the Supervisor of Elections. The registration budget behaves similarly to other departments and does not fluctuate significantly based on the type and number of elections.

Each area and its changes will be discussed separately for better clarity.

INITIATIVE PETITIONS CS/HB 1205

FY26-27 Proposed	FY25-26 Adopted	Change	
		Percent	Dollar
161,252	603,757	(73.3%)	(442,505)

REVENUE
Permits and Fees
- This category contains the estimated revenue of $161,252 for ballot petition verification fee which offsets estimated costs.

EXPENDITURES
Other Operating Expenses
- This category houses the estimated costs associated with ballot petition verification including postage, outside printing, and operating supplies.

ELECTIONS

SERVICE LEVELS / ENHANCEMENTS

Election worker pay was increased by the Supervisor of Elections during FY 26 and paid for by reducing the number of days for early voting and adjustments to early voting staffing levels. The proposed budget for FY 27 has been adjusted by $179,661 to reflect the revised election worker pay.

Additional funding of $8,093 was added for 54 wireless hotspots.

Several budget increases were requested by the Supervisor of Elections that are not supported by the Budget Office election calculation sheet discussed above; $364,195 in part-time salaries and $31,750 in advertising and promotion.

Cap

Activity	FY26-27	FY 25-26	FY 24-25
Part Time Hours	276,532	94,508	105,468

EXPENDITURES

Total Expense Budget And Number of Elections

8.3% Change from FY22-23 Budget

Information	**FY26-27**	FY 25-26	FY 24-25	FY23-24	**FY22-23**
Number of Elections	**3**	1	1	2	**3**
Elections Budget	**$8,723,978**	$4,156,262	$3,703,184	$6,596,048	**$8,056,570**

8,723,978 4,156,262 109.9% 4,567,716

Expenditure Category	FY26-27 Proposed	FY25-26 Adopted	Change	
			Percent	Dollar
Salaries	5,801,297	1,624,123	257%	4,177,174
Employer Provided Benefits	130,931	47,718	174%	83,213
Internal Service Charges	222,751	448,572	-50%	(225,821)
Insurance Costs & Premiums - Allocations	85,864	67,452	27%	18,412
Professional and Contractual Services	79,953	13,809	479%	66,144
Other Operating Expenses	2,403,182	1,954,588	23%	448,594

Salaries

- The net increase in this category is due to the type and number of elections being held in FY 27 compared to FY 26 as well as $364,195 of additional part-time salary dollars requested by the Supervisor of Elections and $179,661 to reflect the revised election worker pay as discussed above.

Employer Provided Benefits

- This category includes payroll taxes associated with full and part-time employees working as part of the election activity.

Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this department by the City's internal service providers related to the election activity. The change in this category is driven by several factors, the largest of which are decreases of $125,181 in computer services maintenance and security and $90,829 in public buildings charges.

Insurance Costs and Premiums - Allocations

- This category includes general liability and miscellaneous insurance costs.

Professional and Contractual Services

- This category includes $35,064 for security guard services and $44,889 for janitorial services at various libraries related to the election(s) to be held in FY 27.

Other Operating Expenses

- This category houses various election related expenses, most of which fluctuate based on the number and type of election. However, hardware / software licensing and maintenance costs are not directly related to the number of elections, this cost increased by $80,970 to $739,640. Another cost increase not related to the number of elections, is the per election cost to deliver and pick up election equipment which increased by 35% based on the new contract provider.

REGISTRATION

SERVICE LEVELS / ENHANCEMENTS

Several budget increases requested by the Supervisor of Elections are included in the FY 27 proposed budget which are not supported by historical actuals including $95,972 in outside printing and $514,569 in postage. The Budget Office proposed amounts for these accounts were $150,000 for outside printing and $180,000 for postage.

Outside Printing Actuals by Fiscal Year and SOE

SOE - Jerry Holland

FY25	FY24	FY23
$132,333	$149,479	$79,978

SOE - Mike Hogan

FY22	FY21	FY20	FY19	FY18	FY17	FY16
$89,418	$43,759	$8,775	$10,880	$22,994	$9,668	$60,393

SOE - Jerry Holland

FY15	FY14	FY13	FY12	FY11	FY10	FY09
$98,968	$65,723	$21,317	$52,807	$16,780	$32,552	$6,530

Postage Actuals by Fiscal Year and SOE

SOE - Jerry Holland

* FY25	* FY24	* FY23
$49,670	$92,020	$52,351

SOE - Mike Hogan

* FY22	* FY21	* FY20	FY19	FY18	FY17	FY16
$152,100	$98,407	$100,516	$11,148	$164,053	$119,431	$172,742

SOE - Jerry Holland

FY15	FY14	FY13	FY12	FY11	FY10	FY09
$300,887	$326,177	$26,569	$171,429	$52,987	$83,009	$100,300

* Postage actuals have been researched and non-postage items have been removed from the total

Cap

Activity	FY26-27	FY 25-26	FY 24-25
Full Time Positions	34	34	34
Part-Time Hours	8,773	8,773	8,773

REVENUE

Miscellaneous Revenue

- This category contains the estimated revenue for public record requests, maps and candidate petition verification.

EXPENDITURES

	5,820,328	4,669,315	24.7%	1,151,013

Expenditure Category	FY26-27 Proposed	FY25-26 Adopted	Change	
			Percent	Dollar
Salaries	2,707,915	2,583,502	5%	124,413
Pension Costs	262,665	223,470	15%	39,195
Pension Costs - PSDC / FRS	118,861	112,980	5%	5,881
Employer Provided Benefits	550,474	323,154	41%	227,320
Internal Service Charges	312,868	260,615	17%	52,253
Insurance Costs & Premiums - Allocations	26,826	25,126	6%	1,700
Professional and Contractual Services	1,300	0		1,300
Other Operating Expenses	1,839,419	1,140,468	38%	698,951

Salaries

- The net increase in this category is mainly due to wage increases effective October 1st, 2026 and the return of $57,845 in part-time salaries. During the FY 26 budget process City Council, at the request of the Supervisor of Elections, moved $300,000 from Elections and Registration part-time salaries to permanent and probationary salaries to provide additional special pay increases averaging approximately 13% for Registration full-time employees.

Pension Costs

- This category includes the FY 27 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Pension Costs – PSDC / FRS

- This category includes the FY 27 required contribution to the Florida Retirement System – County Elected Officers pension plan for the Supervisor of Elections.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mainly due to changes in Group Health cost allocations beginning in FY 27.

Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this department by the City's internal service providers related to the registration activity. The net increase is being driven by a $35,629 increase in computer services maintenance and security and a $76,144 increase in public buildings charges. These are somewhat offset by a decrease of $54,784 in the IT equipment refresh allocation.

Insurance Costs and Premiums - Allocations

- This category includes general liability and miscellaneous insurance costs.

Professional and Contractual Services

- The water service delivery budgets have been moved to an account within this category as part of the FY 27 budget process to better track city spending on this item and to standardize processes.

Other Operating Expenses

- This category houses various expenses, including $426,938 in building rental costs, $330,078 in hardware / software licensing and maintenance, $71,435 in supplies and $54,767 in travel / training. The net increase is being driven by the increases requested by the Supervisor of Elections in outside printing of $95,972 and postage of $514,569.

Tax Collector

Tax Collector
Fund - 00193

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Permits and Fees	10,928	13,500	13,500	0.0%	0
Charges for Services	12,314,412	11,605,643	12,208,520	5.2%	602,877
Miscellaneous Revenue	12,990	10,400	11,000	5.8%	600
Investment Pool / Interest Earnings	2,523,452	55,944	201,808	260.7%	145,864
Transfers From Other Funds	14,713,604	14,796,904	16,703,730	12.9%	1,906,826
TOTAL REVENUE	**29,575,386**	**26,482,391**	**29,138,558**	**10.0%**	**2,656,167**
EXPENDITURES					
Salaries	14,242,355	15,152,817	15,774,944	4.1%	622,127
Calculated Vacancy Rate Contra Expense	0	(410,166)	(457,155)	11.5%	(46,989)
Pension Costs	3,636,161	3,710,975	3,842,424	3.5%	131,449
Employer Provided Benefits	2,100,473	2,212,266	3,637,476	64.4%	1,425,210
Internal Service Charges	2,778,778	2,497,214	2,823,098	13.0%	325,884
Insurance Costs and Premiums	0	2,500	2,500	0.0%	0
Insurance Costs and Premiums - Allocations	194,510	140,404	131,701	(6.2%)	(8,703)
Professional and Contractual Services	233,156	285,659	296,102	3.7%	10,443
Other Operating Expenses	2,808,114	2,890,720	3,087,465	6.8%	196,745
Capital Outlay	462,075	2	3	50.0%	1
TOTAL EXPENDITURES	**26,455,622**	**26,482,391**	**29,138,558**	**10.0%**	**2,656,167**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	254	254	0
Part Time Hours	70,122	70,122	0

TAX COLLECTOR
FUND 00193

BACKGROUND
The Tax Collector's budget includes funding for three divisions identified as branch agencies, current and delinquent taxes, and supervision and general collection. There are eight branches and one satellite office which processes various transactions such as property and local business taxes, driver's license services and fast title services.

SERVICE LEVEL / ENHANCEMENTS
The department has consolidated two branches (Hogan and Kernan) into one (St Johns Square) and has resumed offering Florida birth certificates service.

Additionally, annual funding of $60,000 was provided in overtime for JSO security at branch locations.

REVENUE
Permits and Fees
- This amount represents the collection fees for JEA permits.

Charges for Services
- This category includes a variety of taxes and fees, the largest of which include $3.13 million in Form-100 and tag registrations, $3.1 million in driver's license renewal fees, and $2.2 million in tax redemption fees – tax sale. The net change in this category is driven by several factors, the largest of which include projected increases of $275,000 in tax redemption fees – tax sale, $100,000 in tax collector miscellaneous revenue and $100,000 in driver's license renewal fees.

Miscellaneous Revenue
- This category houses miscellaneous sales and charges, and cash over-short.

Investment Pool / Interest Earnings
- This amount represents anticipated interest earnings for FY 27.

Transfers From Other Funds
- This amount represents the subsidy from the General Fund Operating fund (FD 00111) to balance the fund.

EXPENDITURES
Salaries
- The net increase in this category is mainly due to wage increases effective October 1st, 2026, related to collective bargaining and additional funding in overtime for JSO security at branch locations.

Calculated Vacancy Rate Contra Expense
- This reflects an estimated salary and benefit vacancy rate based on the average turnover ratio and estimated number of vacancies in FY 27.

Pension Costs
- This category includes the FY 27 required contribution for the general employees defined benefit plan, including the unfunded liability (UAAL), as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mainly due to changes in Group Health cost allocations beginning in FY 27.

Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this fund by the City's internal service providers, the largest of which are $1.87 million in computer systems maintenance and security and $377,905 in building cost allocation for their office locations in the Yates and Ed Ball buildings. The net change in this category is driven by several factors, the largest of which are an increase of $239,040 in computer system maintenance and security, $50,519 in citywide building maintenance, and $32,871 in legal charges. These are slightly offset by decreases of $26,464 in ITD replacements and $9,279 in utility allocation – public works.

Insurance Costs and Premiums

- This amount includes non-payroll insurance and bond costs.

Insurance Costs and Premiums - Allocations

- This amount includes general liability insurance costs.

Professional and Contractual Services

- This category includes funding for mail/lockbox processing of taxes and renewals, printing of tax bills and renewals and armored car pick-up and delivery. The water service delivery budgets have been moved to Water Billing Expense as part of the FY 27 Budget Process to better track city spending on this item and to standardize processes.

Other Operating Expenses

- This category consists of various small items and several large items, the largest of which include $1.33 million in postage and $1.13 million in rentals of land and buildings. The change in this category is due to several factors, the largest of which include an increase of $458,500 in postage, which is partially offset by a decrease of $261,551 in land & building rental costs related to the consolidation of the branches listed in Service Level / Enhancements.

AUTHORIZED POSITION CAP

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

Technology Solutions

Information Technologies
Fund - 53101

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Internal Service Revenue	41,818,728	38,731,288	40,485,548	4.5%	1,754,260
Investment Pool / Interest Earnings	220,692	178,696	171,544	(4.0%)	(7,152)
TOTAL REVENUE	**42,039,420**	**38,909,984**	**40,657,092**	**4.5%**	**1,747,108**
EXPENDITURES					
Salaries	11,054,688	11,928,875	12,393,956	3.9%	465,081
Calculated Vacancy Rate Contra Expense	0	(419,103)	(399,310)	(4.7%)	19,793
Pension Costs	3,170,830	3,161,776	3,362,119	6.3%	200,343
Employer Provided Benefits	1,099,841	1,199,185	1,906,956	59.0%	707,771
Internal Service Charges	9,116,111	5,949,998	5,914,467	(0.6%)	(35,531)
Insurance Costs and Premiums - Allocations	367,907	325,082	351,891	8.2%	26,809
Professional and Contractual Services	9,212,997	7,022,535	6,296,898	(10.3%)	(725,637)
Other Operating Expenses	9,109,351	9,183,047	10,023,814	9.2%	840,767
Capital Outlay	8,695	2	2	0.0%	0
Grants, Aids & Contributions	19,868	19,869	19,869	0.0%	0
Supervision Allocation	(221,466)	(235,583)	(265,138)	12.5%	(29,555)
Indirect Cost	852,499	774,301	1,051,568	35.8%	277,267
TOTAL EXPENDITURES	**43,791,321**	**38,909,984**	**40,657,092**	**4.5%**	**1,747,108**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	122	122	0
Part Time Hours	14,660	14,660	0

INFORMATION TECHNOLOGIES
FUND 53101

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

SERVICE LEVELS / ENHANCEMENTS
Service levels for this fund are unchanged for the fiscal year 2026-2027.

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

Investment Pool / Interest Earnings
- This amount represents anticipated interest earnings for FY 27.

EXPENDITURES
Salaries
- The net increase in this category is mainly due to wage increases effective October 1st, 2026 and other items related to collective bargaining.

Calculated Vacancy Rate Contra Expense
- This reflects an estimated salary and benefit vacancy rate based on the average turnover ratio and estimated number of vacancies in FY 27.

Pension Costs
- This category includes the FY 27 required contribution for the general employees defined benefit plan, including the unfunded liability (UAAL), as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits
- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mainly due to changes in Group Health cost allocations beginning in FY 27.

Internal Service Charges
- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The net decrease is being driven by a $119,411 decrease in the Ed Ball building cost allocation which is somewhat offset by increases in the OGC allocation of $40,086 and the IT equipment refresh allocation of $41,387.

Insurance Costs and Premiums - Allocations
- This amount includes general liability and miscellaneous insurance costs.

Professional and Contractual Services
- The FY 27 funding includes $442,320 in IT contract employees, $5,642,527 in software hosting costs, and $212,051 in contractual services. The net change is driven by decreases of $103,000 related to desktop services moving back in-house, $327,961 of funding being moved to an account within Other Operating Expenses, and the removal of $239,319 in hosting costs for command central aware.

Other Operating Expenses

- This category is made of various small items and several large expenditures including data storage costs of $450,023, wireless communications of $1.0 million, telephone / data lines of $2.1 million and hardware/software license and maintenance agreements of $6.24 million. The net increase is being driven by a $1,036,438 increase in hardware, software licensing and maintenance costs which is somewhat offset by a $278,857 decrease in communication costs.

Grants, Aids and Contributions

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

Supervision Allocation

- This amount represents the administration cost of the Department which is allocated to each activity within Technology Solutions but crosses funds.

Indirect Cost

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

AUTHORIZED POSITION CAP

The authorized cap in the fund is unchanged.

Radio Communication
Fund - 53102

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Internal Service Revenue	4,868,235	5,724,291	5,183,732	(9.4%)	(540,559)
Investment Pool / Interest Earnings	59,118	22,344	88,957	298.1%	66,613
Transfers from Fund Balance	0	0	1,234,195		1,234,195
TOTAL REVENUE	**4,927,353**	**5,746,635**	**6,506,884**	**13.2%**	**760,249**
EXPENDITURES					
Salaries	768,174	831,668	874,608	5.2%	42,940
Calculated Vacancy Rate Contra Expense	0	(25,056)	(17,904)	(28.5%)	7,152
Pension Costs	148,738	213,943	226,797	6.0%	12,854
Employer Provided Benefits	93,576	100,389	131,234	30.7%	30,845
Internal Service Charges	103,118	101,334	697,575	588.4%	596,241
Insurance Costs and Premiums - Allocations	9,335	8,537	8,762	2.6%	225
Professional and Contractual Services	0	1	586	58500.0%	585
Other Operating Expenses	2,558,696	2,460,960	2,532,377	2.9%	71,417
Capital Outlay	966,400	148,833	149,974	0.8%	1,141
Debt Management Fund Repayments	841,624	1,290,942	1,234,195	(4.4%)	(56,747)
Grants, Aids & Contributions	254,208	261,930	268,868	2.6%	6,938
Supervision Allocation	221,466	235,583	265,138	12.5%	29,555
Indirect Cost	112,262	117,571	134,674	14.5%	17,103
TOTAL EXPENDITURES	**6,077,597**	**5,746,635**	**6,506,884**	**13.2%**	**760,249**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	11	11	0
Part Time Hours	0	0	0

RADIO COMMUNICATION
FUND 53102

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

SERVICE LEVELS / ENHANCEMENTS
$149,974 of capital funding has been added to purchase radios for fire station 77 and 78 positions and apparatus.

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

Investment Pool / Interest Earnings
- This amount represents anticipated interest earnings for FY 27.

Transfers from Fund Balance
- Debt management fund repayments in FY25 created an over collection of revenue from the City and various State and Independent Agencies. To keep from double billing the customers of this fund, fund balance will be appropriated each year to cover the budgeted debt management fund repayment until the value of the over collected revenue is drawn down.

EXPENDITURES
Salaries
- The net increase in this category is mainly due to wage increases effective October 1st, 2026 and other items related to collective bargaining.

Calculated Vacancy Rate Contra Expense
- This reflects an estimated salary and benefit vacancy rate based on the average turnover ratio and estimated number of vacancies in FY 27.

Pension Costs
- This category includes the FY 27 required contribution for the general employees defined benefit plan, including the unfunded liability (UAAL), as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits
- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mainly due to changes in Group Health cost allocations beginning in FY 27.

Internal Service Charges
- This category includes all of the estimated internal service billings for the various services provided to this fund by the City's internal service providers. The increase is due to IT system development billings of $600,000 for the Radio Tower Antenna Infrastructure Replacement project.

Insurance Costs and Premiums - Allocations
- This amount includes general liability and miscellaneous insurance costs.

Professional and Contractual Services

- This category includes costs for water delivery service which have been moved from the Other Operating Expenses category.

Other Operating Expenses

- This category is made of various small items and several large expenditures including repairs and maintenance including supplies of $307,690 and hardware / software license and maintenance agreements with Motorola of $2,008,318. The net increase is being driven by a $58,929 increase in hardware / software license and maintenance agreement costs.

Capital Outlay

- Funding has been provided to purchase portable and mobile radios for JFRD.

Debt Management Fund Repayments

- The budgeted amount includes debt service of $997,435 for the Ed Ball - radio tower and backup system project and $236,760 for the Radio Site Expansion – Montgomery Correctional project.

Grants, Aids & Contributions

- This represents the payment to JEA for tower rental and estimated JEA operating costs related to three radio towers owned by JEA.

Supervision Allocation

- This amount represents the administration cost of the Department which is allocated to each activity within Technology Solutions but crosses funds.

Indirect Cost

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

AUTHORIZED POSITION CAP

The authorized cap in this fund is unchanged.

Technology Equipment Refresh
Fund - 53104

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Internal Service Revenue	3,265,967	3,061,236	2,670,111	(12.8%)	(391,125)
TOTAL REVENUE	**3,265,967**	**3,061,236**	**2,670,111**	**(12.8%)**	**(391,125)**
EXPENDITURES					
Professional and Contractual Services	244,555	1	0	(100.0%)	(1)
Other Operating Expenses	219,912	1,697,896	1,393,991	(17.9%)	(303,905)
Capital Outlay	3,135,195	1,363,339	1,276,120	(6.4%)	(87,219)
TOTAL EXPENDITURES	**3,599,662**	**3,061,236**	**2,670,111**	**(12.8%)**	**(391,125)**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

TECHNOLOGY EQUIPMENT REFRESH
FUND 53104

BACKGROUND
This internal service fund accounts for the refresh and replacement of the City's technology equipment and infrastructure including computers, servers, network equipment and uninterrupted power supply equipment. All proposed equipment will be purchased with pay-go funds derived from customer repayments from current and prior year equipment refresh items. Detail on the expenditures below can be found in ordinance 2026-507 IT 5 Year Plan.

SERVICE LEVELS / ENHANCEMENTS
JSO camera refresh funding of $330,000 annually has been added to the equipment refresh schedule.

REVENUE
Internal Service Revenue

- This amount represents the customer billings for the FY 27 proposed equipment replacement.

EXPENDITURES
Other Operating Expenses

- This category contains the various computer, telecommunication, server, network and MDT equipment that do not meet the $5,000 capital threshold.

Capital Outlay

- This category contains the various computer, telecommunication, server, camera, and network equipment that meet the $5,000 capital threshold.

	1,393,991	1,276,120	2,670,111
Category	Non-Capital	Capital	Total
JFRD MDT Refresh	0	291,762	291,762
JSO Camera Refresh	0	330,000	330,000
JSO Technology Equipment Refresh	285,000	654,358	939,358
Network Refresh	488,955	0	488,955
PC and Laptop Refresh	582,636	0	582,636
Server Refresh	37,400	0	37,400

IT System Development Fund
Fund - 53106

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Internal Service Revenue	7,689,042	4,800,000	6,000,000	25.0%	1,200,000
Investment Pool / Interest Earnings	980,092	585,162	0	(100.0%)	(585,162)
Debt Funding: Debt Management Fund	10,154,000	1,406,038	9,840,086	599.8%	8,434,048
TOTAL REVENUE	**18,823,134**	**6,791,200**	**15,840,086**	**133.2%**	**9,048,886**
EXPENDITURES					
Other Operating Expenses	446	(26,297)	0	(100.0%)	26,297
Capital Outlay	923,834	1,860,469	(659,393)	(135.4%)	(2,519,862)
Capital Outlay - Debt Funded	13,048,519	(127,215)	8,870,015	(7072.5%)	8,997,230
Capitalized Internal Services	2,193,316	(1,249,010)	759,393	(160.8%)	2,008,403
Capitalized Internal Service - Debt Funded	2,746,340	1,233,253	1,270,071	3.0%	36,818
Debt Management Fund Repayments	5,877,607	3,736,994	4,185,438	12.0%	448,444
Contingencies	0	0	600,000		600,000
Contingencies - Debt Funded	0	300,000	(300,000)	(200.0%)	(600,000)
Cash Carryover	0	1,063,006	1,114,562	4.9%	51,556
TOTAL EXPENDITURES	**24,790,062**	**6,791,200**	**15,840,086**	**133.2%**	**9,048,886**

AUTHORIZED POSITION CAP

	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

IT SYSTEM DEVELOPMENT FUND
FUND 53106

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

REVENUE
Internal Service Revenue
- This category contains billings to departments and agencies for IT system development projects.

Investment Pool / Interest Earnings
- Billings to customers, along with shifting budget capacity between projects, is sufficient to cover costs within the fund, therefore interest income is being allowed to accumulate to cover future debt service costs.

Debt Funding: Debt Management Fund
- Category contains the net borrowing being proposed for FY 27 net of closing projects.
  - 1Cloud: Personnel / Payroll Management System ERP 10,270,071
  - CARE System Upgrade and Replacement (129,985)
  - Cyber Security Infrastructure (300,000)

EXPENDITURES
Capital Outlay
Capital Outlay – Debt Funded
Capitalized Internal Services
Capitalized Internal Service – Debt Funded
- The FY 27 budget includes the movement of budget between projects to clean-up all-years budget balances and to use budget balances in closed projects to fund active projects on the IT 5-year plan without authorizing additional debt.

10,240,086

Project and Project Title	FY 27 Amount
000635 - Enterprise Doc Mgmt Solution	(79,929)
000639 - CARE System Upgrade and Replacement	(129,985)
010785 - 1Cloud: Personnel / Payroll Management System ERP	10,270,071
010970 - Citywide Customer Experience Platform	300,000
010975 - Cyber Security Infrastructure	(963,985)
011217 - Disaster Recovery and City Business Continuity	116,414
011384 - Library Print and Computer Management System	400,000
011385 - Grants Management Module – CBA	327,500

Debt Management Fund Repayments
- This amount represents the FY 27 interest and principal payback for loans issued for projects.

Contingencies
- This category contains funding for the Cyber Security Infrastructure project. A consistent annual level of funding is set aside in a contingency for a triennial equipment replacement / refresh. The FY 26 debt funding for this project has been eliminated and funded with pay-go from projects which are being closed.

Contingencies – Debt Funded

- Debt funding associated with the Cyber Security Infrastructure project is being eliminated and replaced with cash / customer billing sources.

Cash Carryover

- The all-years nature of this fund and the mechanics of billing its customers on a somewhat different schedule than the Debt Management Fund bills this fund for debt service costs, require that any residual balance be placed in a cash carryover to cover future debt service costs.

Judicial

Clerk of the Court

Courts

Office of State’s Attorney

Public Defender's

Clerk of the Court
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
EXPENDITURES					
Internal Service Charges	1,546,579	1,526,257	1,534,165	0.5%	7,908
TOTAL EXPENDITURES	1,546,579	1,526,257	1,534,165	0.5%	7,908

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

EXPENDITURES BY DIVISION	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
Clerk of the Court Offices	1,546,579	1,526,257	1,534,165	0.5%	7,908
DEPARTMENT TOTAL	1,546,579	1,526,257	1,534,165	0.5%	7,908

CLERK OF THE COURT
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 27.

SERVICE LEVEL / ENHANCEMENTS
Service levels for this department are unchanged for the fiscal year 2026-2027.

EXPENDITURES
Internal Service Charges

- This category houses the Public Building internal service allocation for the Clerk of Court related to the Courthouse Complex. This allocation will remain in the General Fund Operating fund until such time as the Clerk of Court's fund 00192 has excess revenue and/or fund balance to cover its normal operating costs.

Clerk Of The Court
Fund - 00192

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Charges for Services	5,162,815	4,767,500	4,972,500	4.3%	205,000
Investment Pool / Interest Earnings	96,719	61,745	88,846	43.9%	27,101
Transfers from Fund Balance	0	410,463	1,122,999	173.6%	712,536
TOTAL REVENUE	**5,259,534**	**5,239,708**	**6,184,345**	**18.0%**	**944,637**
EXPENDITURES					
Salaries	1,384,646	2,030,389	2,076,070	2.2%	45,681
Calculated Vacancy Rate Contra Expense	0	(83,443)	(93,646)	12.2%	(10,203)
Pension Costs	336,514	477,779	512,527	7.3%	34,748
Employer Provided Benefits	213,367	288,088	459,601	59.5%	171,513
Internal Service Charges	1,684,051	1,398,723	1,490,076	6.5%	91,353
Insurance Costs and Premiums - Allocations	18,442	11,358	12,158	7.0%	800
Professional and Contractual Services	6,759	12,600	15,005	19.1%	2,405
Other Operating Expenses	275,786	362,950	806,387	122.2%	443,437
Capital Outlay	0	4	4	0.0%	0
Supervision Allocation	617,334	662,064	842,582	27.3%	180,518
Indirect Cost	84,097	79,196	63,581	(19.7%)	(15,615)
TOTAL EXPENDITURES	**4,620,996**	**5,239,708**	**6,184,345**	**18.0%**	**944,637**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	36	36	0
Part Time Hours	14,300	14,300	0

CLERK OF THE COURT
FUND 00192

BACKGROUND
Pursuant to Article 5 of the Florida Constitution and Section 28 of the Florida Statutes, the Clerk of the Circuit Court is the official recorder of all instruments that may, by law, be recorded in the county. Examples of these instruments include deeds, marriage licenses, and documentary stamps. A fee of $10 for the first page and $8.50 for each additional page is charged each time a document is recorded with the Clerk of the Court. The County side of the Clerk, this fund, receives $5.00 for the first page and $4.00 for each additional page. The rest of the fee goes into various other accounts.

SERVICE LEVEL / ENHANCEMENTS
Service levels for this fund are unchanged for the fiscal year 2026-2027.
Annual funding of $222,042 was provided for a billing adjustment for countywide software. One-time funding of $156,721 was provided for furniture and equipment refresh, security camera replacements at Ed Ball and Beaches branches, and backup passport photo equipment.

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 $3.1 million, document stamps of $685,000, and passport application fees of $650,000. The change is driven by increases of $100,000 in circuit court costs and fees related to increased service volume and $65,000 in passport application fees.

Investment Pool / Interest Earnings

- This amount represents anticipated interest earnings for FY 27.

Transfers from Fund Balance

- Fund balance is appropriate to balance the fund.

EXPENDITURES
Salaries

The net increase in this category is mainly due to wage increases effective October 1st, 2026, related to collective bargaining.

Calculated Vacancy Rate Contra Expense

- This reflects an estimated salary and benefit vacancy rate based on the average turnover ratio and estimated number of vacancies in FY 27.

Pension Costs

- This category includes the FY 27 required contribution for the general employees defined benefit plan, including the unfunded liability (UAAL), as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits

- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mainly due to changes in Group Health cost allocations beginning in FY 27.

Internal Service Charges

- This category includes all the estimated internal service billings for the various services provided to this fund by the City's internal service providers, the largest of which is $1.27 million for computer system maintenance and security. The net change is primarily driven by an increase of

$142,000 in computer system maintenance and security and $72,000 in OGC legal. This increase is partially offset by a reduction of $127,000 in ITD replacements.

Insurance Costs and Premiums - Allocations

- This category houses general liability and miscellaneous insurance costs.

Professional and Contractual Services

- This amount represents the contract costs for armored car pick up, delivery, and drinking water in the office. The water service delivery budgets have been moved to Water Billing Expense as part of the FY 27 Budget Process to better track city spending on this item and to standardize processes.

Other Operating Expenses

- This category is made of various small items, the largest of which are $297,177 in hardware-software maintenance & licensing and $156,721 in furniture and equipment under $5,000. The increase is driven by a billing adjustment for software used across the county and an office equipment refresh which includes $230,000 in hardware-software maintenance and licenses, $141,000 in furniture & equipment under $5,000, and $55,000 for software, computer items under $5,000.

Supervision Allocation

- This is an allocation for the Clerk of the Courts administrative staff time paid for by the State that needs to be billed to the city.

Indirect Cost

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

AUTHORIZED POSITION CAP

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

Courts
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
EXPENDITURES					
Salaries	382,007	682,394	691,272	1.3%	8,878
Pension Costs	45,771	81,890	82,955	1.3%	1,065
Employer Provided Benefits	52,316	85,605	121,915	42.4%	36,310
Internal Service Charges	5,379,488	4,005,721	5,531,425	38.1%	1,525,704
Insurance Costs and Premiums - Allocations	5,221	4,915	3,634	(26.1%)	(1,281)
Professional and Contractual Services	406	610	18,585	2946.7%	17,975
Other Operating Expenses	172,300	173,791	442,473	154.6%	268,682
Capital Outlay	236,985	0	1		1
Debt Management Fund Repayments	91,500	93,250	0	(100.0%)	(93,250)
TOTAL EXPENDITURES	6,365,994	5,128,176	6,892,260	34.4%	1,764,084

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	10	10	0
Part Time Hours	0	0	0

EXPENDITURES BY DIVISION	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
Circuit Court	1,673,478	1,417,031	1,889,049	33.3%	472,018
County Court	4,692,516	3,711,145	5,003,211	34.8%	1,292,066
DEPARTMENT TOTAL	6,365,994	5,128,176	6,892,260	34.4%	1,764,084

COURTS
GENERAL FUND OPERATING

BACKGROUND
The Courts' budget includes the Circuit Court and County Court expenses exclusive of the cost of Judges and other State employees. Certain costs associated with the operation of the Court Administrator's Office are also included in this budget. Per Florida Statute 29.008, the County is responsible for providing facilities, maintenance, utilities, security, and communications to the Courts.

SERVICE LEVELS / ENHANCEMENTS
Enhancements totaling $260,609 have been added to the Courts department budget including; $62,609 for furniture and miscellaneous items and $198,000 to lease six security scanning devices.

EXPENDITURES
Salaries
- The net increase in this category is mainly due to wage increases effective October 1st, 2026 and other items related to collective bargaining.

Pension Costs
- This category includes the FY 27 required contribution for the general employees defined benefit plan as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits
- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mainly due to changes in Group Health cost allocations beginning in FY 27.

Internal Service Charges
- This category includes all of the estimated non-technology internal service billings for the various services provided to this State agency by the City's internal service providers. Public Building costs associated with the Courthouse Complex and the department's space within the Ed Ball building make up $4,518,992 of the total budget in this category. The change in this category is primarily driven by an increase of $1,251,182 in building costs for the Courthouse. The large increase in the Courthouse Complex allocation is due to a FY 26 all-years revenue appropriation in the Court Cost Courthouse Trust fund (FD 15202) which shifted costs that would have been paid by the General Fund Operation fund to the Court Cost Courthouse Trust fund. Additional details can be found in the Court Cost Courthouse Trust fund writeup.

Insurance Costs and Premiums - Allocations
- This amount includes general liability and miscellaneous insurance costs.

Professional and Contractual Services
- The increase in this category is due to the movement of $18,075 of water service delivery costs for the Courthouse from other funds.

Other Operating Expenses
- This category consists of various small items, the largest normal annual items are $72,250 for repairs and maintenance, $33,210 for other operating supplies and $20,670 for Florida Bar memberships. The increase is being driven by the $260,609 of FY 27 provided enhancements detailed above.

Debt Management Fund Repayments
- Debt costs related to the audio / visual equipment replacement project at the Courthouse Complex have been repaid.

AUTHORIZED POSITION CAP
The authorized cap in the department is unchanged.

Court Cost Courthouse Trust Fund
Fund - 15202

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Charges for Services	2,724,648	3,171,468	2,454,131	(22.6%)	(717,337)
Investment Pool / Interest Earnings	51,017	60,793	0	(100.0%)	(60,793)
Transfers From Other Funds	0	0	211,647		211,647
TOTAL REVENUE	**2,775,665**	**3,232,261**	**2,665,778**	**(17.5%)**	**(566,483)**
EXPENDITURES					
Internal Service Charges	835,489	1,860,568	613,533	(67.0%)	(1,247,035)
Debt Service	3,670,089	1,371,693	2,052,245	49.6%	680,552
TOTAL EXPENDITURES	**4,505,578**	**3,232,261**	**2,665,778**	**(17.5%)**	**(566,483)**

AUTHORIZED POSITION CAP

	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

COURT COST COURTHOUSE TRUST FUND
FUND 15202

BACKGROUND
Section 111.380
The Court Cost Courthouse all-years trust fund houses revenue generated from the State Court Facilities Surcharge. This surcharge is levied on non-criminal traffic violations and the criminal violations listed in Florida Statutes Section 318.17 and shall be used exclusively to fund the maintenance and the capital improvements associated with court facilities. The budget for this fund should have no less than 25% of the total revenues for the fiscal year budgeted.

REVENUE
Charges for Services

- This amount reflects the FY 27 anticipated court facilities surcharge revenue. The reduction is being driven by underperforming revenue actuals as well as the removal of $600,000 of additional revenue added as part of the FY 26 City Council budget hearings. As of April 2026, current fiscal year revenue was underperforming the prior fiscal year by (7.5%).

Investment Pool/ Interest Earnings

- Interest earnings are not being budgeted in FY 27 due to the funds' current cash position which is being driven by the items discussed in Charges for Services. As of June 2026, the funds' cash balance was $85,345.

Transfers From Other Funds

- The funds' estimated FY 27 revenue is insufficient to cover the FY 27 required expenditures, therefore the General Fund Operating fund (FD 00111) will be contributing funding to balance the fund.

EXPENDITURES
Internal Service Charges

- This amount represents the required 25% of revenues that must be used for maintenance as well as the remaining budgetary balance after paying debt service. The costs for maintaining the courthouse complex reside in the Public Buildings internal service fund and are allocated to this fund via an internal service charge.

Debt Service

- This amount represents the FY 27 debt service costs associated with the 2020C Courthouse bond issue.

Duval County Teen Court Programs Trust
Fund - 15204

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Charges for Services	279,406	271,424	251,955	(7.2%)	(19,469)
Investment Pool / Interest Earnings	8,563	5,623	5,476	(2.6%)	(147)
Transfers From Other Funds	161,709	182,074	306,776	68.5%	124,702
Transfers from Fund Balance	0	75,000	0	(100.0%)	(75,000)
TOTAL REVENUE	**449,678**	**534,121**	**564,207**	**5.6%**	**30,086**
EXPENDITURES					
Salaries	282,770	295,857	298,448	0.9%	2,591
Pension Costs	93,831	79,568	84,935	6.7%	5,367
Employer Provided Benefits	41,189	43,140	64,378	49.2%	21,238
Internal Service Charges	11,011	9,365	18,844	101.2%	9,479
Insurance Costs and Premiums - Allocations	1,136	1,090	1,252	14.9%	162
Professional and Contractual Services	65,165	96,500	85,250	(11.7%)	(11,250)
Other Operating Expenses	10,761	8,601	11,100	29.1%	2,499
TOTAL EXPENDITURES	**505,863**	**534,121**	**564,207**	**5.6%**	**30,086**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	5	5	0
Part Time Hours	2,290	2,290	0

DUVAL COUNTY TEEN COURT PROGRAMS TRUST
FUND 15204

BACKGROUND
Section 111.375
The Teen Court Programs Trust fund houses revenue generated from a $3 fee charged pursuant to Florida Statute 938.19. The funding is used to provide Duval County youth with an alternative to a conviction record by diverting them into programs where they are subject to peer group involvement as part of the rehabilitation process, and/or exposure to community service work, positive role models, law students, and the judicial system. In addition, the Teen Court Truancy Program has been developed as a truancy reduction effort.

SERVICE LEVELS / ENHANCEMENTS
Additional funding of $306,776 has been provided from the General Fund Operating fund (FD 00111) to retain FY 26 service levels.

REVENUE
Charges for Services
- This represents the estimated FY 27 revenues derived from the assessments per Florida Statute 938.19. As of April 2026, current fiscal year revenue was underperforming the prior fiscal year by (8.0%).

Investment Pool / Interest Earnings
- This amount represents anticipated interest earnings for FY 27.

Transfers From Other Funds
- A General Fund Operating fund (FD 00111) subsidy is required to balance the fund.

EXPENDITURES
Salaries
- The net increase in this category is mainly due to wage increases effective October 1st, 2026 and other items related to collective bargaining.

Pension Costs
- This category includes the FY 27 required contribution for the general employees defined benefit plan, including the unfunded liability (UAAL), as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits
- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mainly due to changes in Group Health cost allocations beginning in FY 27.

Internal Service Charges
- This category includes the estimated internal service billings for the computer system maintenance and security services provided by the City's internal service provider.

Insurance Costs and Premiums - Allocations
- This category houses general liability insurance costs.

Professional and Contractual Services
- This category includes $55,000 for the Teen Court and Neighborhood Accountability Board diversion programs and $30,250 for certified family coaches and empowerment resources which teach life skills to clients of Teen Court.

Other Operating Expenses

- This category includes employee travel, local mileage, office supplies, and dues and subscriptions.

AUTHORIZED POSITION CAP

The authorized cap in this fund is unchanged.

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

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Charges for Services	678,002	687,840	585,660	(14.9%)	(102,180)
Miscellaneous Revenue	35,239	33,000	35,000	6.1%	2,000
Investment Pool / Interest Earnings	28,892	19,071	22,033	15.5%	2,962
Transfers From Other Funds	998,194	452,301	451,548	(0.2%)	(753)
Transfers from Fund Balance	0	325,000	170,000	(47.7%)	(155,000)
TOTAL REVENUE	**1,740,327**	**1,517,212**	**1,264,241**	**(16.7%)**	**(252,971)**
EXPENDITURES					
Salaries	423,284	434,904	447,745	3.0%	12,841
Pension Costs	101,232	126,520	120,888	(4.5%)	(5,632)
Employer Provided Benefits	72,197	69,275	107,955	55.8%	38,680
Internal Service Charges	16,215	13,931	27,256	95.6%	13,325
Insurance Costs and Premiums - Allocations	1,988	1,599	1,870	16.9%	271
Professional and Contractual Services	163,858	250,000	250,000	0.0%	0
Other Operating Expenses	160,951	270,983	208,527	(23.0%)	(62,456)
Library Materials	100,420	100,000	100,000	0.0%	0
Grants, Aids & Contributions	530,736	250,000	0	(100.0%)	(250,000)
TOTAL EXPENDITURES	**1,570,881**	**1,517,212**	**1,264,241**	**(16.7%)**	**(252,971)**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	9	9	0
Part Time Hours	0	0	0

COURT COSTS $65 FEE FS: 939.185
FUND 15213

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

SERVICE LEVELS / ENHANCEMENTS
Courts
Additional funding of $451,548 has been provided from the General Fund Operating fund (FD 00111) to the various Court areas including; Juvenile Drug Court, Duval County Law Library and Judicial Support to retain the FY 26 service levels.

REVENUE
Charges for Services
- This amount represents FY 27 estimated revenue to be received related to F.S 939.185. This revenue is split equally between the JALA, Duval County Law Library, Judicial Support, and Juvenile Drug Court activities. As of April 2026, current fiscal year revenue was underperforming the prior fiscal year by (15.0%).

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

Investment Pool / Interest Earnings
- This amount represents anticipated interest earnings for FY 27.

Transfers From Other Funds
- A transfer from the General Fund Operating fund (FD_00111) is being provided to maintain service levels within the fund for the various Court activities.

Transfers from Fund Balance
- Available fund balance is being appropriated to reduce the amount of the General Fund subsidy.

EXPENDITURES
Courts
Salaries
- The net increase in this category is mainly due to wage increases effective October 1st, 2026 and other items related to collective bargaining. The salary and benefit vacancy rate account budget has been removed from this fund due to the unfunding of two of the funds' nine positions.

Pension Costs
- This category includes the FY 27 required contribution for the general employees defined benefit plan, including the unfunded liability (UAAL), as well as anticipated general employees defined contribution plan payments.

Employer Provided Benefits
- This category includes payroll taxes, employee insurance and workers compensation costs. The increase in this category is mainly due to changes in Group Health cost allocations beginning in FY 27.

Internal Service Charges

- This category includes the estimated internal service billings for the computer system maintenance and security services provided to this department by the City's internal service provider.

Insurance Costs and Premiums - Allocations

- This category houses general liability insurance costs.

Professional and Contractual Services

- Of the total in this category, $200,000 is for contract attorneys within the Judicial Support activity.

Other Operating Expenses

- This category is made of various small items the largest of which is $50,000 for operating supplies for the Juvenile Drug Court.

Library Materials

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

Finance

Other Operating Expenses

- Of the funds' total budget in this category, $146,415 is a pass-through contract with JALA that is administered by the Office of Grant and Contract Compliance.

Grants, Aids & Contributions

- This category previously housed the additional funding provided to JALA. It has been removed at the request of JALA.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged.

Office of State's Attorney
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
EXPENDITURES					
Internal Service Charges	3,214,315	2,833,154	3,543,063	25.1%	709,909
Professional and Contractual Services	0	0	1,300		1,300
Other Operating Expenses	1,515	8,000	13,115	63.9%	5,115
TOTAL EXPENDITURES	3,215,830	2,841,154	3,557,478	25.2%	716,324

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

EXPENDITURES BY DIVISION	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
State Attorney	3,215,830	2,841,154	3,557,478	25.2%	716,324
DEPARTMENT TOTAL	3,215,830	2,841,154	3,557,478	25.2%	716,324

OFFICE OF STATE'S ATTORNEY
GENERAL FUND OPERATING

BACKGROUND
The State Attorney Office is an agency of the State of Florida. Chapter 29.008 of the Florida Statutes requires the City of Jacksonville to provide the State Attorney with office space, utility, maintenance, security, and communication services as may be necessary for the proper and efficient functioning of their offices.

SERVICE LEVELS / ENHANCEMENTS
Service levels for this department are unchanged for fiscal year 2026-2027.

EXPENDITURES
Internal Service Charges

- This category includes all of the estimated non-technology internal service billings for the various services provided to this State agency by the City's internal service providers. Public Building costs associated with their offices in the Old Federal Courthouse building and space within the Courthouse makes up $2,169,797 of the total in this category. The change in this category is being driven by an increase of $668,993 in computer system maintenance and security costs.

Professional and Contractual Services

- The amount includes costs for court electronic records and water service delivery.

Other Operating Expenses

- This category contains funding for visitor manager software support and miscellaneous services and charges.

Public Defender's
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
EXPENDITURES					
Internal Service Charges	2,508,617	1,492,332	1,006,987	(32.5%)	(485,345)
Professional and Contractual Services	32,908	0	0		0
Other Operating Expenses	15,060	16,810	16,002	(4.8%)	(808)
Capital Outlay	6,992	0	0		0
TOTAL EXPENDITURES	2,563,577	1,509,142	1,022,989	(32.2%)	(486,153)

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

EXPENDITURES BY DIVISION	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
Public Defender	2,563,577	1,509,142	1,022,989	(32.2%)	(486,153)
DEPARTMENT TOTAL	2,563,577	1,509,142	1,022,989	(32.2%)	(486,153)

PUBLIC DEFENDER'S
GENERAL FUND OPERATING

BACKGROUND

The Public Defender's Office is an agency of the State of Florida. Chapter 29.008 of the Florida Statutes requires that the Public Defender be provided with office space, utilities, maintenance, security, transportation, and communication services as may be necessary for the proper and efficient functioning of their offices.

SERVICE LEVELS / ENHANCEMENTS

Service levels for this department are unchanged for fiscal year 2026-2027.

EXPENDITURES

Internal Service Charges

- This category includes all of the estimated non-technology internal service billings for the various services provided to this State agency by the City's internal service providers. Public Building costs associated with the Haverty's building make up $378,896 of the total in this category. The net decrease is being driven by a reduction in the debt service costs associated with the Haverty's building of $711,572 which is somewhat offset by an increase of $277,042 in computer system maintenance and security costs.

Other Operating Expenses

- This category houses costs associated with parking at the Main Library garage.

Recording Fees Technology
Fund - 15203

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Charges for Services	1,522,924	1,522,498	1,671,015	9.8%	148,517
Investment Pool / Interest Earnings	15,114	7,557	15,524	105.4%	7,967
Transfers From Other Funds	231,541	482,348	530,630	10.0%	48,282
Transfers from Fund Balance	0	75,000	235,000	213.3%	160,000
TOTAL REVENUE	**1,769,579**	**2,087,403**	**2,452,169**	**17.5%**	**364,766**
EXPENDITURES					
Salaries	0	0	290,000		290,000
Internal Service Charges	597,549	411,767	468,372	13.7%	56,605
Professional and Contractual Services	324,915	370,900	2	(100.0%)	(370,898)
Other Operating Expenses	585,454	889,736	1,390,794	56.3%	501,058
Capital Outlay	129,667	415,000	303,001	(27.0%)	(111,999)
TOTAL EXPENDITURES	**1,637,585**	**2,087,403**	**2,452,169**	**17.5%**	**364,766**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Proposed FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

RECORDING FEES TECHNOLOGY
FUND 15203

BACKGROUND
Section 111.388 and Florida Statute 28.24(12) e1
This fund receives $2 for each page recorded by the Clerk into the Official Record. These funds are to be used on the technology costs for the State Courts, State Attorney, and Public Defender as outlined in Florida Statute 29.008(1) f 2.

Declining revenue within the fund has created the need for an ongoing subsidy from the General Fund Operating fund to cover annual technology operating expenses. To ensure that the City's general revenue is appropriately used, the Budget Office has worked with the three State agencies to identify the annual operating expenses and has budgeted these expenses in the appropriate City expense accounts. Requests for funding not considered annual operating expenses were submitted to MBRC as enhancements, consistent with the current process.

Due to the change in the way this fund is budgeted, the expenditure detail below will focus on what is included in the budget categories and not the change from the prior year.

SERVICE LEVELS / ENHANCEMENTS
Courts
One-time funding of $203,000 was provided for equipment.

Public Defender
One-time funding of $138,000 has been provided to upgrade the case management server, increase network storage for e-mail archive and RVI imaging as well as funding to rewrite the case tracking system.

REVENUE
Charges for Services
- This is the estimated FY 27 technology recording fee tied to the recording of deeds and mortgages.

Investment Pool / Interest Earnings
- This amount represents anticipated interest earnings for FY 27.

Transfers From Other Funds
- A General Fund Operating fund (FD 00111) subsidy is required to balance the fund.

Transfers from Fund Balance
- Available fund balance is being appropriated to reduce the amount of the General Fund subsidy.

EXPENDITURES
Salaries
Public Defender's $290,000
Category contains funding for non-COJ IT employee salaries

Internal Service Charges
All Agencies
Category includes estimated internal service billings for the computer system maintenance and security services, copier consolidation, and IT equipment replacement.

Other Operating Expenses

Courts $189,215

Category includes equipment repairs / maintenance funding of $60,000, technology / operating supplies funding of $70,001, and annual hardware / software license & maintenance agreements of $21,214. One-time enhancement funding for equipment of $38,000.

Office of State Attorney $971,835

Category includes equipment repairs / maintenance funding of $16,000, technology / operating supplies funding of $26,701, and annual hardware / software license & maintenance agreements of $929,134.

Public Defender's $229,744

Category includes ethernet funding of $10,860, equipment repairs / maintenance funding of $4,000, technology / operating supplies funding of $22,264, and annual hardware / software license & maintenance agreements of $192,620.

Capital Outlay

Courts $165,000

One-time enhancement funding for equipment.

Office of State Attorney $1

To keep budget line item open for FY 27

Public Defender's $138,000

One-time funding to upgrade the case management server, increase network storage for e-mail archive and RVI imaging as well as funding to rewrite the case tracking system.

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