

# Annual Approved Budget Book Writeups Highlights and Department / Fund Sections Overview & Guidance Updated 08/06/2025

## Overview

- Analysts are responsible for 2 different types of documents for the approved budget:
  1. Department highlights, which includes the organizational chart (for Departments with multiple Divisions), function, mission, vision, strategies and goals.
  2. Analyst write-ups for each assigned Department and/or Fund (similar to the proposed budget).
- The highlights are submitted by each Department with their annual proposed budget, which is reviewed by the assigned analyst.
- Analyst write-ups for the approved annual budget must be completed by each analyst for his/her assigned Department(s) and/or Fund(s).
- Similar to the proposed budget, the analyst write-ups provide a brief, concise overview of the financial plans for each specific Department/Fund; however, the intended audience differs. While the target audience for the proposed budget is the City Council; the target audience for the approved budget is the general public. The write-ups provide a snapshot of the approved budget, including significant changes year over year.
- Staff should begin drafting their write-ups upon notification from the Budget Officer/designee.
- All write-ups must be completed for final review prior to the specified deadline, as provided by the Budget Officer/designee.
- Senior staff will review all draft documents prior to finalizing them for the Approved Budget Book.

## General Guidance

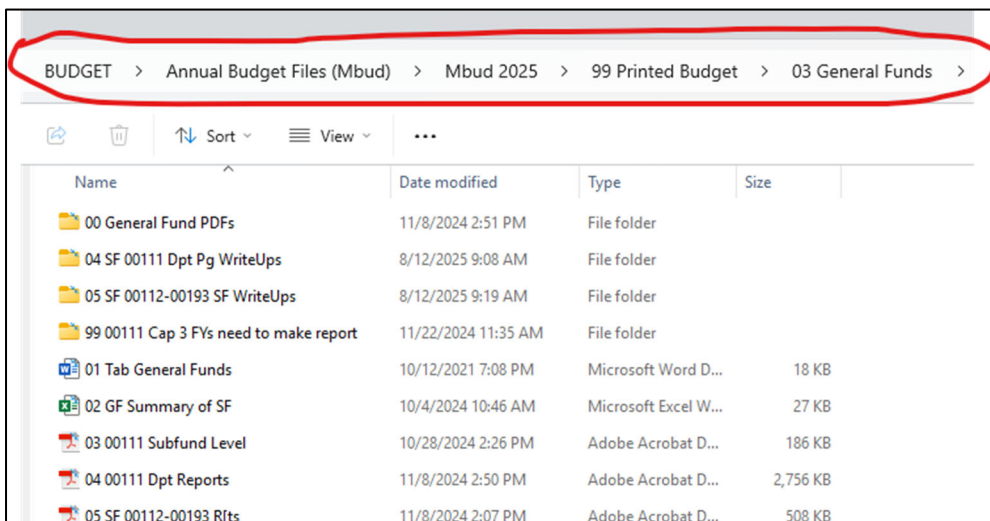
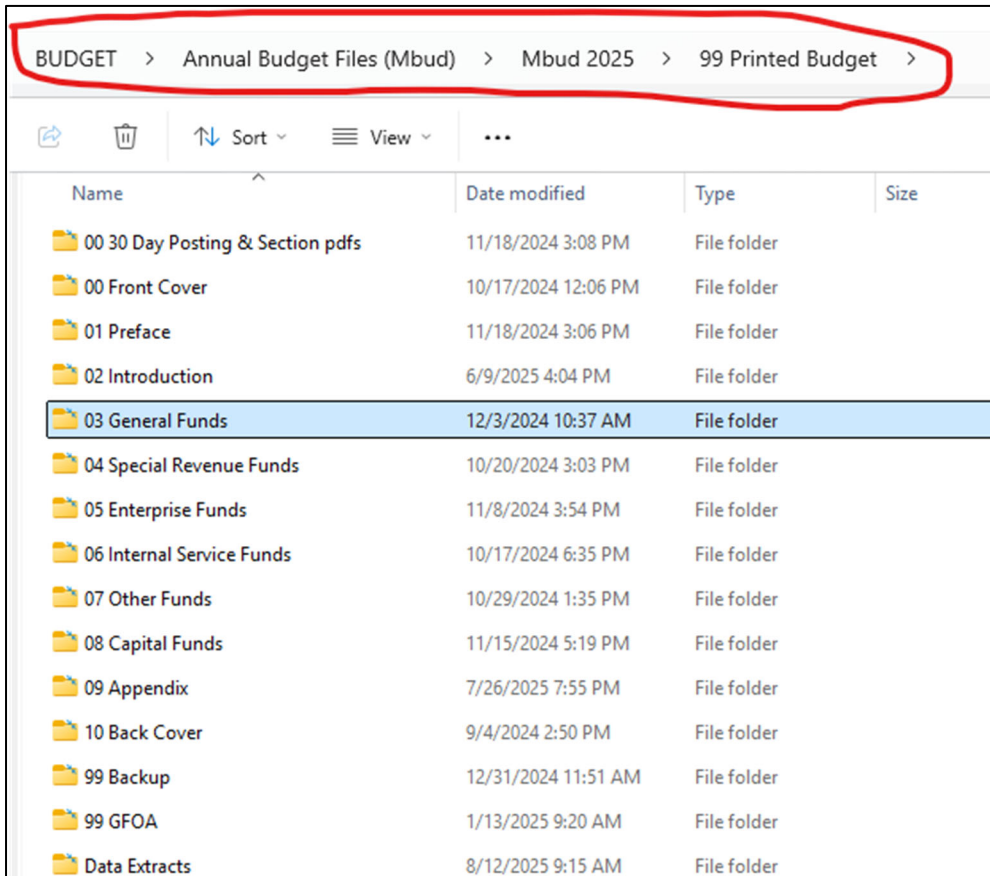
### Length and Audience

- Less is more when it comes to the text.
  - Be BRIEF and CONCISE.
  - Be cognizant of the reviewer/audience (general public).
- For analyst write-ups:
  - Use Sample Language/Verbiage (provided at the end of this document) for analyst write-ups, where applicable.
  - Only include necessary, high-level detail in your write-ups, with information on significant increases/(decreases) or percentage changes (>10%) year over year.
- For Highlights:
  - Each document should include the general function / code section, mission, vision, and strategies / plans to accomplish departmental goals.
  - For departments that house multiple divisions, an organizational chart should be included in the document.
  - Each division within a department should be represented, with a brief section detailing the function of the division and strategies to accomplish goals in the upcoming fiscal year.

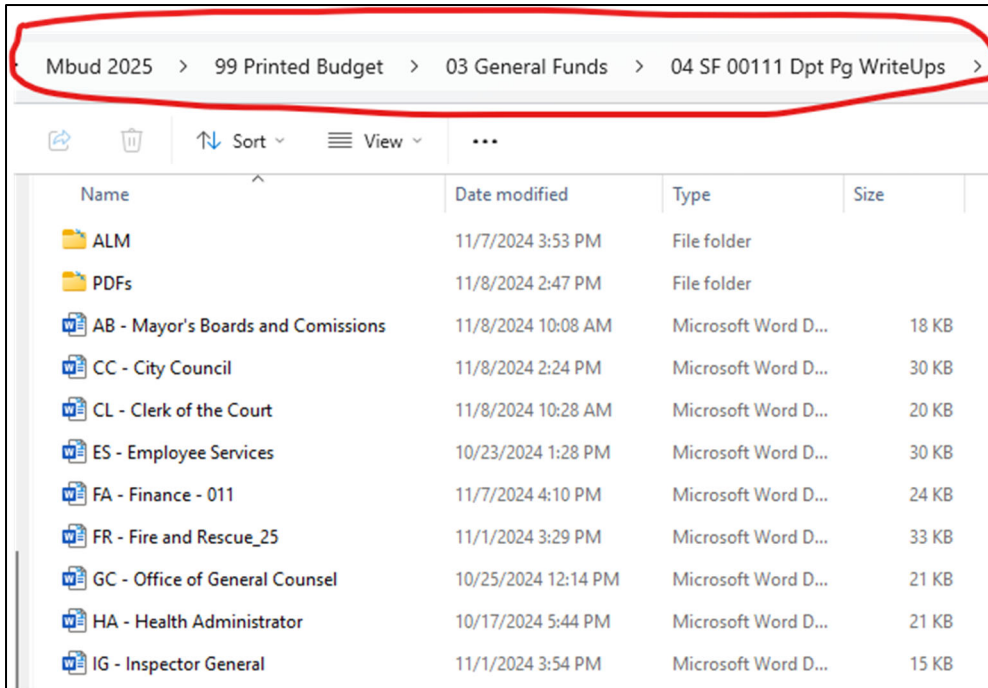
### Reports / Folders

- The following documents are provided by the Budget Systems Administrator or the Budget Officer:
  - Department Page(s) and/or Fund Summary Page(s)
  - Revenue and Expense reports for each Department and/or Fund
  - The above reports drive/ inform the approved budget analyst write-ups.

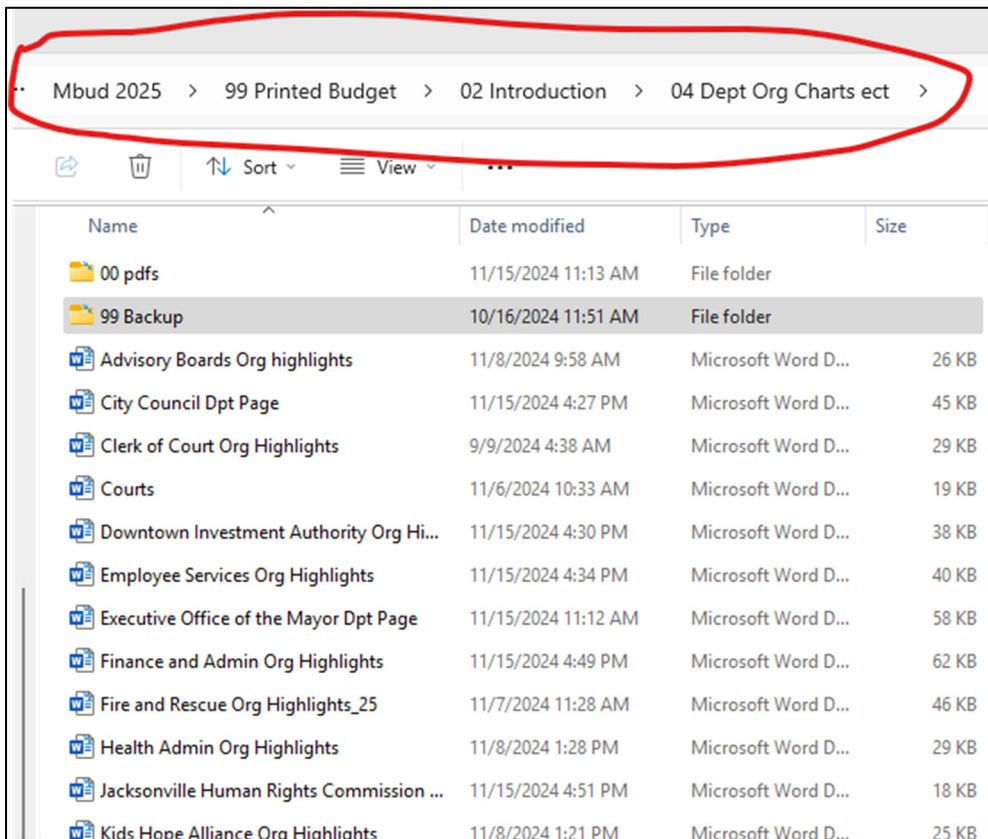
- Analyst Write-Ups
  - Prior to drafting a write-up, each analyst should extract / save a copy of the applicable summary report(s) in the applicable Fund Category folder within the Printed Budget on the Shared Drive (see below).



- Analysts should save a copy of their write-ups for the proposed budget in the applicable write-ups folder for each assigned area to use as a starting point for the approved budget.



- Highlights
  - Analysts should save a copy of the document submitted by his/her assigned department in the Dept Org Charts etc within the Introduction folder of the Printed Budget on the Shared Drive (see below).

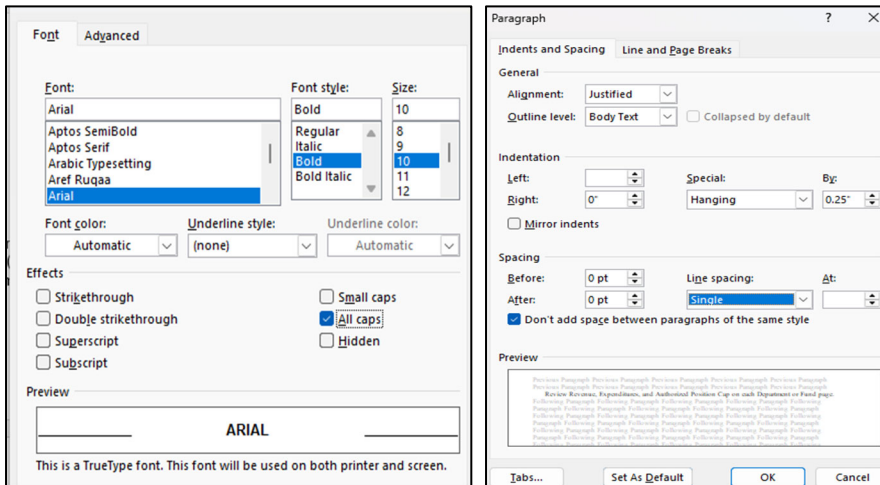


## Formatting Requirements

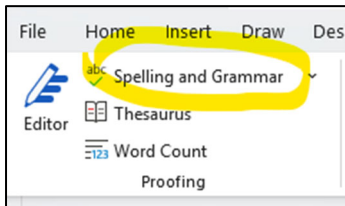
- Text alignment for all write-ups should be JUSTIFIED, except for the Title, which is CENTERED.
- All write-ups should use Arial 10-point font.



- Make sure all section titles are bold and capitalized (i.e., **BACKGROUND**).
- Line spacing should be Single-Spaced.



- Grammar and spelling should be reviewed prior to finalizing each draft.



## Annual Preparation

- Analyst Write-Ups
  - As noted above, less is more when it comes to the text. Be BRIEF and CONCISE.
  - Revenue, Expenditures, and Authorized Position Cap, as shown on the Department Page(s) and/or Fund Summary Page(s) should be reviewed in each write-up.
  - General information to include is below:
    - Compare immediately preceding FY to the proposed FY budget and make note of any significant changes / percentage increases / (decreases). In most cases, 10% is a good rule of thumb.
    - Make note of any changes in Authorized Position Cap. [Note that reductions in cap ≠ decreased service level, especially if that position has been vacant for an extended period].
  - Cover EACH roll up category of Revenue and Expenses noted on the summary, unless there is \$1-\$2 in the budget (this typically signifies a plug to keep an object open). See screenshot of Department Page(s) and/or Fund Summary Page(s) below.

Advisory Boards And Commissions  
General Fund Operating

REVENUES AND EXPENDITURES					
	Actuals FY 2022-2023	Adopted FY 2023-2024	Approved FY 2024-2025	Change From Prior Year Percent	Dollar
<b>REVENUE</b>					
Charges for Services	239,508	107,000	252,000	135.5%	145,000
Fines and Forfeits	0	1,000	2,000	100.0%	1,000
Miscellaneous Revenue	1,616	2,000	2,000	0.0%	0
<b>TOTAL REVENUE</b>	<b>241,122</b>	<b>110,000</b>	<b>256,000</b>	<b>132.7%</b>	<b>146,000</b>
<b>EXPENDITURES</b>					
Personnel Expenses	374,945	389,673	457,284	17.4%	67,611
Operating Expenses	141,025	149,229	135,225	(9.4%)	(14,004)
Capital Outlay	0	2	2	0.0%	0
<b>TOTAL EXPENDITURES</b>	<b>515,970</b>	<b>538,904</b>	<b>592,511</b>	<b>9.9%</b>	<b>53,607</b>
<b>AUTHORIZED POSITION CAP</b>					
		Adopted FY 2023-2024	Approved FY 2024-2025	Change	
Full Time Positions		5	5	0	
Part Time Hours		1,248	1,248	0	
<b>EXPENDITURES BY DIVISION</b>					
	Actuals FY 2022-2023	Adopted FY 2023-2024	Approved FY 2024-2025	Change From Prior Year Percent	Dollar
Boards and Commissions	241,820	249,868	267,752	7.2%	17,884
Construction Trades Qualifying Board-Center	274,150	289,036	324,759	12.4%	35,723
<b>DEPARTMENT TOTAL</b>	<b>515,970</b>	<b>538,904</b>	<b>592,511</b>	<b>9.9%</b>	<b>53,607</b>

- Note that the approved budget includes a roll up rather than specific details for each category seen in the proposed budget. As such you will need to adjust your write-up to reflect this change.
  - The order for each write-up is included in the “Sections” area of this document.
- Highlights
  - As noted above, less is more when it comes to the text. Be BRIEF and CONCISE.
  - Each analyst should be familiar with their assigned department and the related divisions.
  - Verify that each document contains the below sections for each department:
    - a. Department Function and Activities & Code Section
    - b. Department Vision
    - c. Department Mission
    - d. Department Functions, Strategies, and Goals
  - For departments with multiple divisions:
    - Bullets a-c above should be included for the department
    - An organizational chart must be included, listing all divisions
    - Instead of bullet d, a section titled “Divisional Functions, Strategies, and Goals” should be included after the organizational chart. Each division should be noted in this section, followed by their function and strategies/goals.
  - Review each section of the document for accuracy and spelling/grammar. Make any necessary corrections.
  - Consolidate text or reword statements, where necessary.
  - A sample departmental highlights document is attached to this document for reference.

## HEALTH ADMINISTRATOR

### DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:

State of Florida Statutes: Chapter 154 Part 1

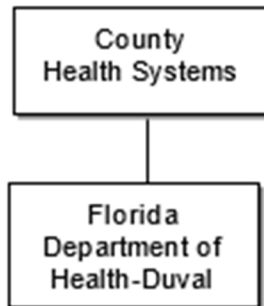
Municipal Code: Chapter 29

### DEPARTMENT VISION:

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

### DEPARTMENT MISSION:

To be the healthiest state in the Nation.



### DEPARTMENTAL FUNCTIONS, STRATEGIES AND GOALS:

#### FLORIDA DEPARTMENT OF HEALTH – DUVAL COUNTY

#### FUNCTION:

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

#### STRATEGIES AND GOALS:

DOH-Duval and the other 66 county health departments are part of the Florida Department of Health. DOH-Duval services the entire population of Duval County and employs a staff of 386 with a \$41 million budget. Services include pediatric primary care, maternity care, dental, and immunizations. DOH-Duval also provides specialty care in the areas of HIV care and case management, STD clinical services, Refugee health, tuberculosis care and case management. We also provide health promotion and disease prevention services through communicable disease control and monitoring, environmental health, emergency preparedness, mental health care, pharmacy and laboratory services. Standard hours of operation are Monday through Friday 8am-5pm, with extended hours for some clinical services and outreach activities to accommodate educational outreach and testing efforts. DOH-Duval has involved the citizens of Jacksonville in various capacities, such as coalitions, focus groups and advisory councils.

## Write-Up Sections (Reference Sample Analyst Write-Up)

### 1. Background:

- Provide a brief introduction to the Department or Fund.
- Include applicable Municipal Code Reference(s).
- Make note of any reorganizations, referencing the Ordinance # and brief overview.

### 2. Service Levels / Enhancements:

- Note any Service Level changes and/or Enhancements that are included in the budget (i.e., funding for repairs, one (1) new FTE position, etc.). Denote whether an enhancement is one-time or annual.

- Keep in mind that Service Level changes typically ONLY include additional positions or PT hours and enhancements added for the upcoming FY.
- Verify with senior staff prior to including reductions related to positions or elimination of one-time funding, as that detail may be covered in another section.

### 3. Revenue:

- Include the roll up revenue categories listed on the Department or Fund Summary Page (i.e., charges for services, fines and forfeits, etc.).
- Provide a brief overview of the category.
  - Consolidate / copy and paste the information from the specific sections used in the proposed budget write-up. Revise as needed to reflect any changes in the final, approved budget.
  - Detail any significant changes (+/- 10% or more or a large dollar amount). Where applicable, include a reason for the change.
  - Make note of any fee increases (i.e., X fee of \$10 increased to \$11). If the change is significant, explain the need/reason for the increase.
  - Make note of any reductions/eliminations for fees and include the reason (i.e., change in Florida Statute, Ordinance Code, etc.).

### 4. Expenditures:

- Include all roll up expense categories listed on the Department or Fund Summary Page (i.e., personnel expenses, operating expenses, capital outlay, etc.).
- Provide a brief overview of the category.
  - Consolidate / copy and paste the information from the specific sections used in the proposed budget write-up. Revise as needed to reflect any changes in the final, approved budget.
  - Detail any significant changes (+/- 10% or more or a large dollar amount). Where applicable, include a reason for the change (i.e., special pay increases, computer replacement, large purchases, etc.).
  - Do not include small amounts or de minimis changes, as this can lead to unnecessary questions.

### 5. Authorized Position Cap:

- Include details on any increase or decrease to the FTE cap or PT hours in this section.
- If there is no change, then use sample language.

### Notifications

- Once you have completed a draft analyst write-up, please notify senior staff so that they can begin their review process.
- Notify senior staff once you have completed your review of the highlighted document(s).

### Write-Up Sample Language (not all inclusive; use as appropriate)

**\*\*Reference any position cap increases and/or approved enhancements, as applicable. \*\***

### SERVICE LEVELS / ENHANCEMENTS

**If there is no change**

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

**If there is a re-org driving changes (revise sample language, as required)**

- 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.

**No change to cap, but enhancement approved**

The FY 26 budget includes funding to purchase JFRD equipment including; \$476,000 for JFRD equipment refresh, \$7.48 million to replace end-of-life cardiac monitors on JFRD apparatus, \$1.43 million to replace end-of-life stretchers and equipment, and \$1.2 million for Fleet Management to purchase a pumper for the future Fire Station 78. Annual \$50,000 has been included to provide cooling center facilities.

**Changes to cap**

The new Medical Examiner’s Office facility is expected to be open for service at the end of FY 25. Three positions detailed below in the Authorized Position Cap section were added as a part of the FY 26 budget process to accommodate workload needs in the new facility.

**AUTHORIZED POSITION CAP**

**No Changes**

- **AUTHORIZED POSITION CAP**

The authorized position cap is unchanged.

-or -

- **AUTHORIZED POSITION CAP**

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

**Changes (sample language to be modified as needed)**

- **AUTHORIZED POSITION CAP**

Three (3) vacant Revenue Collector Senior positions were eliminated as part of the budget process. Part-time hours remain unchanged.

- **AUTHORIZED POSITION CAP**

The authorized cap is unchanged. Part-time hours were increased by 1,300 hours for 630-CITY (Call Center) as part of the budget process.

- **AUTHORIZED POSITION CAP**

Three (3) Revenue Collector Senior positions were added as part of the budget process. Part-time hours remain unchanged.

- **AUTHORIZED POSITION CAP**

During FY 25, pursuant to Ordinance 2019-395-E, the Sports and Entertainment Office was moved into the Department of Parks, Recreation and Community Services which added four (4) out of five

(5) positions to the authorized cap. The one (1) remaining position was transferred to the Office of Economic Development.

During the FY 26 budget process, 2,600 part-time hours were added due to the movement of the Florida Yards and Neighborhoods Program activity from FD\_00461 to FD\_00111.

## OFFICE OF GENERAL COUNSEL

**DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:**

Duval County Charter: Article 7

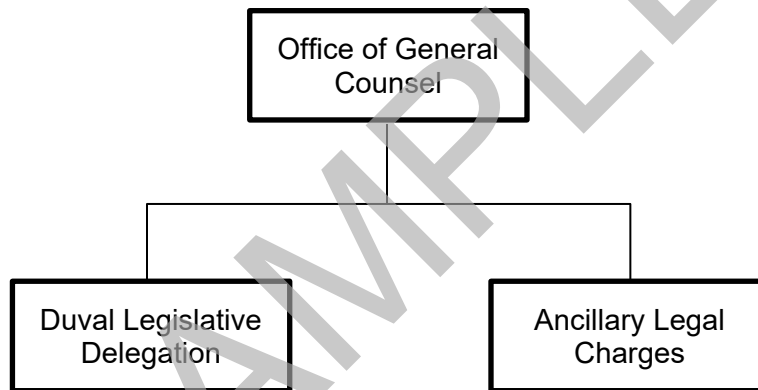
Municipal Code: Chapter 25

**DEPARTMENT VISION:**

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

**DEPARTMENT MISSION:**

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



## **DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:**

### OFFICE OF GENERAL COUNSEL

#### **FUNCTION:**

Charter Article 7, Part 1 and 2

Chapter 25 Part 1 and 2

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

#### **STRATEGIES AND GOALS:**

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

### DUVAL LEGISLATIVE DELEGATION

#### **FUNCTION:**

Charter Article 7, Part 3

Chapter 25 Part 3

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

#### **STRATEGIES AND GOALS:**

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

### ANCILLARY LEGAL CHARGES

#### **FUNCTION:**

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

## OFFICE OF GENERAL COUNSEL GENERAL FUND OPERATING

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### **BACKGROUND**

The General Fund Operating portion of the Office of General Counsel consists of operations funding for the Duval Legislative Delegation, as well as annual funding set aside for judgments, claims, and losses.

### **SERVICE LEVELS**

The \$2 million funding for special outside legal counsel associated with the FY24 stadium negotiations with the Jacksonville Jaguars has been removed.

### **EXPENDITURES**

#### Personnel Expenses

This category includes funding for salaries, pension costs, employer-provided benefits, and workers compensation. There are no wage increases included in the FY24-25 budget except for public safety step increases. FY23-24 was the final year of the three-year collective bargaining agreement with the City's six unions, including the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). New three-year agreements have been reached with IAFF 2024-629-E and FOP 2024-630-E and negotiations for the successor agreements for non-public safety unions will commence in the coming months. The estimated budget impact of wage increases were included in the FY24-25 budget in a designated contingency totaling \$58 million. Separate legislation will be filed to move funding to the appropriate department budgets. Of that \$58 million contingency, departments that report to the Sheriff will receive a total of \$32.7 million, the Fire and Rescue department will receive a total of \$19.8 million, non-public safety areas and departments will receive the remaining \$5.5 million. The net reduction in this category is due to personnel changes during FY24.

#### Operating Expenses

This category includes various small expenditures for the operation of the Duval Legislative Delegation as well as \$100,000 for judgments, claims, and losses. The change in this category is almost entirely driven by the removal of \$2 million in funding for special outside legal counsel associated with the FY24 stadium negotiations with the Jacksonville Jaguars.

### **AUTHORIZED POSITION CAP**

The authorized position cap and part-time hours are unchanged from the prior year.