APPROVED ANNUAL BUDGET

FISCAL YEAR 2026-2027



CITY OF JACKSONVILLE
DONNA DEEGAN, MAYOR

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

FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2027

Donna Deegan
MAYOR

Anna Brosche
CHIEF FINANCIAL OFFICER

CITY COUNCIL MEMBERS

Nick Howland, President
Group 3 At-Large

Ken Amaro, District 1
Mike Gay, District 2
Will Lahnen, District 3
Kevin Carrico, District 4
Joe Carlucci, District 5
Michael Boylan, District 6
Jimmy Peluso, District 7
Reggie Gaffney, Jr., District 8
Tyrona Clark-Murray, District 9
Ju'Coby Pittman, District 10
Raul Arias, District 11
Randy White, District 12
Rory Diamond, District 13
Rahman Johnson, District 14

Mone` Holder, Group 1 At-Large
Ronald B. Salem, Group 2 At-Large
Matt Carlucci, Group 4 At-Large
Chris Miller, Group 5 At-Large

BUDGET OFFICE

Angela Moyer..... Budget Officer

Jessi Xia……Assistant Budget Officer

Christy Wallace……..……Budget Systems Administrator

Kathleen Collins.....Capital Improvement Plan Administrator

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

Tracy Geake.....Debt Management Fund Internal Service Administrator

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

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

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

CONTACT INFORMATION

Mailing Address:	117 West Duval Street, Suite 325 Jacksonville, Florida 32202
Phone:	(904) 255-5288
Email:	BUDGET@coj.net

Budget Office Website - Website includes a searchable PDF of this document
www.Jacksonville.gov/Departments/Finance/Budget

TABLE OF CONTENTS

Note: Page numbers in the hardcopy document have been adjusted to match pdf page numbers in the electronic version. This accounts for the page numbers on the cover, preface and table of contents. To navigate directly to a section of the electronic document, click the corresponding page number in the table of contents.

PREFACE

INTRODUCTION

- Mayor's Message and Budget Presentation ---- 11
- Council President's Message ---- 12
- Distinguished Budget Presentation Award ---- 13
- Council Districts ---- 15
- Organizational Chart – City of Jacksonville / Duval County ---- 16
- Priorities and Strategic Planning ---- 17
- Performance Measures / Mayor's Transparency Dashboards ---- 20
- Department Structure, Functions and Highlights
  - Advisory Boards and Commissions ---- 21
  - City Council ---- 23
  - Clerk of the Court ---- 27
  - Courts ---- 29
  - Downtown Investment Authority ---- 31
  - Employee Services ---- 34
  - Executive Office of the Mayor ---- 38
  - Finance ---- 40
  - Fire and Rescue ---- 46
  - Health Administrator ---- 50
  - Jacksonville Human Rights Commission ---- 52
  - Jacksonville Sheriff's Office ---- 54
  - Kids Hope Alliance ---- 56
  - Medical Examiner ---- 58
  - Military Affairs and Veterans ---- 59
  - Neighborhoods ---- 61
  - Office of Administrative Services ---- 65
  - Office of Economic Development ---- 71
  - Office of Ethics ---- 73
  - Office of General Counsel ---- 75
  - Office of Sports and Entertainment ---- 77
  - Office of State's Attorney ---- 79
  - Office of the Inspector General ---- 80
  - Parks, Recreation and Community Services ---- 82
  - Planning and Development ---- 86
  - Property Appraiser ---- 91
  - Public Defender's ---- 94
  - Public Library ---- 95
  - Public Works ---- 97
  - Supervisor of Elections ---- 101
  - Tax Collector ---- 103
  - Technology Solutions ---- 105
- City Profile ---- 107
- History ---- 108
- Form of Government ---- 113
- Fact Sheet ---- 114
- Finance Committee and Council Changes ---- 115
- 2026-2027 Budget Highlights ---- 116
- Future Fiscal Challenges and Resolutions ---- 119
- The Annual Budget ---- 124
- Budgetary Entity ---- 124
- Financial Policies ---- 125
- Conformity with Generally Accepted Accounting Principles ---- 130
- Major City Revenues ---- 132

INTRODUCTION (Continued)
Budget Revision Procedures----143
Budget Process ----145
Budget Calendar ----149
Annual Budget Bills----150
Financial Condition ----151
Statement of Revenues, Expenditures, and Changes in Fund Balances ----152
Net City Budget----154
Comparative Net City Budget----156
Comparative Net Consolidated Budget----157
Interfund Contributions ----160
Historical City Budget ----162
Summary of Budgets----167
Budgeted Revenue, Expenditures and Reserves----170
Schedule of Appropriations by Department ----173
Summary of Employee Cap by Fund ----177
General Fund Operating Fund Employee Cap by Department ----178
Full Time Positions By Category and Department----179
Part Time Hours By Category and Department ----180
Full Time Equivalents by Category and Department----181
Personnel Distribution by Employee Type----182
Public Safety Staffing Versus Non-Public Safety Staffing ----183
Anticipated Grants----184
Schedule of Continuation Grants / Programs With No City Match ----185
Schedule of Continuation Grants / Programs With A City Match ----190
Schedule of F.I.N.D Grants and Required City Match----191
Debt Management Policies and Plans----192
Annual Continuing Disclosure Supplement----194
I. Special Revenue Covenant Pledge----195
II. Excise Taxes Revenue Pledge ----200
III. Local Government Sales Tax Revenue Pledge----201
IV. Capital Improvement Revenue Pledge----204
V. Transportation Sales Tax Revenue Pledge----206
VI. Better Jacksonville Infrastructure Sales Tax Revenue Pledge ----209
VII. Capital Projects Revenue Pledge ----212
Debt Affordability Study ----213
Projected Impact of FY27 And 5-Year CIP Borrowing ----214
Current Debt Position ----257
Market Perception----260
Projected Impact of Already Authorized Borrowing----263
Comparison to Industry Standards----265

GENERAL FUND
Summary of Funds and Graphs----275
00111 General Fund Operating Fund
Fund Summary----276
Employee Cap by Department ----278
Schedule of Revenues ----279
Various Revenue Detail----280
Schedule of Expenditures ----281
Schedule of Non-Departmental Expenditures ----282
Expenditures by Proposed Budget Category ----288
Non-Departmental Expenditures by Proposed Budget Category----289
Department Budgets
Advisory Boards and Commissions ----290
City Council----293
Clerk of the Court ----296
Corrections ----298
Courts----301

GENERAL FUND (Continued)
Downtown Investment Authority----303
Employee Services----306
Executive Office of the Mayor----309
Executive Office of the Sheriff----312
Finance----314
Fire and Rescue----317
Health Administrator----321
Investigations and Homeland Security----323
Jacksonville Human Rights Commission----326
Medical Examiner----329
Military Affairs and Veterans----331
Neighborhoods----333
Office of Administrative Services----336
Office of Economic Development----340
Office of Ethics----343
Office of General Counsel----346
Office of Sports and Entertainment----348
Office of State's Attorney----350
Office of the Inspector General----352
Parks, Recreation and Community Services----355
Patrol and Enforcement----359
Personnel and Professional Standards----362
Planning and Development----364
Police Services----367
Public Defender's----370
Public Library----372
Public Works----375
Supervisor of Elections----378
00112 Mosquito Control - State 1----381
00113 Special Events – General Fund----383
00119 Emergency Reserve----386
00129 Multiyear Programs and Initiatives----388
00131 Journey Forward----391
00191 Property Appraiser----393
00192 Clerk of the Court----396
00193 Tax Collector----399

SPECIAL REVENUE FUNDS
Summary of Funds and Graphs----403
10101 Concurrency Management System----406
10105 Mobility Fee System----409
10201 Air Pollution Tag Fee----411
10301 Tourist Development Council----413
10304 Tourist Development Special Revenue----415
10401 Streets and Highways 5 Year Road Program----417
10402 Local Option Half Cent Transportation----419
10403 Local Option Gas Tax----421
10404 5-Cent Local Option Gas Tax----423
10405 9th Cent Local Option Gas Tax----425
10701 9-1-1 Emergency User Fee----427
10801 Downtown Northbank CRA Trust----429
10802 Downtown Southbank CRA Trust----432
10803 Jacksonville Beach Tax Increment----434
10805 King Soutel Crossing CRA Trust----436
10806 Arlington CRA Trust----438
10901 Kids Hope Alliance Fund----440
10904 Kids Hope Alliance Trust Fund----443
10905 Youth Travel Trust – KHA----445
10906 Jacksonville Upward Mobility Program----447
11001 Better Jacksonville Trust Fund BJP----449

SPECIAL REVENUE FUNDS (Continued)
11103 Homelessness Initiatives Special Revenue Fund ---451
11301 Huguenot Park ---453
11302 Kathryn A. Hanna Park Improvement ---456
11306 Florida Boater Improvement Program ---459
11308 Cecil Field Commerce Center ---461
11312 Cecil Commerce Center ---463
11404 Beach Erosion – Local ---466
11501 Animal Care and Protective Services Programs ---468
11507 Driver Education Safety Trust ---470
11518 Jacksonville Veterans Memorial Trust ---472
11528 General Trust and Agency ---474
11532 Art In Public Places Trust ---476
11601 Housing Services ---478
15104 Building Inspection ---480
15106 Veterinary Services ---483
15107 Library Conference Facility Trust ---485
15111 Opioid Settlement Fund ---487
15202 Court Cost Courthouse Trust ---489
15203 Recording Fees Technology ---491
15204 Duval County Teen Court Programs Trust ---493
15213 Court Costs $65 Fee F.S 939.185 ---495
15302 Hazardous Waste Programs SQG ---498
15304 Tree Protection and Related Expenditures ---500

ENTERPRISE FUNDS
Summary of Funds and Graphs ---503
41102 Public Parking ---505
42101 Motor Vehicle Inspection ---508
43101 Solid Waste Disposal ---510
43102 Contamination Assessment ---513
43103 Landfill Closure ---515
43301 Solid Waste Facilities Mitigation ---517
43302 Solid Waste Class III Mitigation ---519
43303 Solid Waste Facilities Mitigation Projects ---521
44101 Stormwater Service ---523
45102 Equestrian Center – NFES Horse ---526
46101 Sports Complex CIP ---528
47101 City Venues – City ---530
47102 City Venues – Management ---532
47103 Capital Projects – City Venues Surcharge ---534
47105 City Venues – Debt Service ---536
47106 Stadium – City ---538
47107 Stadium – Management ---540

INTERNAL SERVICE FUNDS
Summary of Funds and Graphs ---543
51101 Motor Pool ---545
51102 Motor Pool - Vehicle Replacement ---547
51103 Motor Pool – Direct Replacement ---550
52101 Copy Center ---552
53101 Information Technologies ---554
53102 Radio Communication ---556
53104 Technology Equipment Refresh ---559
53106 IT System Development Fund ---561
54101 Public Building Allocations ---563
55101 Office of General Counsel ---566
56101 Self Insurance ---569
56201 Group Health ---571
56301 Insured Programs ---574
57101 Debt Management Fund ---576

OTHER FUNDS
Summary of Funds and Graph ----------579
Capital Project Funds
15113 Jacksonville Veterans & Military Family Community Center & Facilities ----581
32102 General Capital Projects ----------583
32111 Authorized Capital Projects ----------585
32124 Authorized Capital Projects – FY23 and Forward ----------587
43105 Solid Waste - Capital Projects ----------589
44102 Stormwater Services - Capital Projects ----------591
47125 City Venues - Capital Projects ----------593
Pension Fund and Permanent Funds
65101 General Employees Pension Trust ----------595
65103 Correctional Officers Pension Trust ----------597
65110 GEDC Survivor and Disability Plan ----------599
65111 PSDC Survivor and Disability Plan ----------601

CAPITAL PROJECTS
Five-Year Capital Improvement Plan
Introduction ----------605
Process ----------605
Adopted Five-Year CIP ----------606
Capital Projects Operating Impact ----------607
Capital Gifts to the City ---------- 607
Recurring Annual Capital Maintenance ----------607
Adopted Five-Year Capital Improvement Plan
General Government Capital Improvement Program ----------608
City Venues Capital Improvement Program ----------612
Solid Waste Capital Improvement Program ----------613
Stormwater Capital Improvement Program ----------614
FY 2026-2027 Capital Project Funding ----------615
Recurring Annual Capital Maintenance ----------615
FY 2027 Adopted Capital Improvement Program Budget ----------615
General Government Capital Improvement Projects ----------616
City Venues Capital Improvement Projects ---------- 620
Solid Waste Capital Improvement Projects ----------621
Stormwater Capital Improvement Projects ----------622
IT System Development Program ----------623
FY 2027-2031 IT System Development Projects by Funding Source ----------624
FY 2027-2031 IT Project Detail Sheets ----------625

APPENDIX
Assessed and Estimated Actual Values of Taxable Property ----------653
Property Tax Rates – All Overlapping Governments ----------654
Construction Activity ----------655
Civilian Labor Force, Employment, and Unemployment ----------655
Value of Building Permits Issued ----------656
Demographic Information ----------657
Glossary ----------659

INTRODUCTION

CITY OF JACKSONVILLE
A NEW DAY.

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



Dear Jacksonville Residents,

Jacksonville is a city on the rise. Across our community, we are seeing the results of investments in our neighborhoods, growing economic opportunities, and renewed energy downtown. As we build on this momentum, our focus remains on making Jacksonville a safer, healthier, and more affordable place for everyone who calls it home.

The Fiscal Year 2026–2027 Budget reflects that commitment and a fundamental responsibility to the people we serve: making every taxpayer dollar count. At a time when families are facing rising costs, city government must exercise the same care and discipline that residents bring to their own household budgets.

This budget prioritizes the investments that make a difference in everyday life, from strengthening public safety and improving roads, sidewalks, and drainage to supporting affordable housing, healthcare access, parks, libraries, and opportunities for our children. These are not isolated priorities. They work together to strengthen neighborhoods, support our economy, and improve quality of life across Jacksonville.

Fiscal responsibility also means looking beyond immediate needs. Maintaining infrastructure today helps avoid more expensive repairs tomorrow. Investing in prevention, health, and opportunity can reduce the need for costly emergency services down the road. By addressing challenges before they become crises, we can deliver better outcomes for residents while protecting taxpayer resources.

As Jacksonville continues to grow, we must be intentional about where and how we invest. Our goal is not simply to keep pace with that growth, but to ensure it creates lasting opportunities for every neighborhood and future generations.

I am grateful to the Jacksonville City Council, our dedicated city employees, and the residents who help shape our city's future. Together, we will continue building on our progress, strengthening our financial foundation, and delivering change for good.

Sincerely,

Donna Deegan

Mayor Donna Deegan
Jacksonville, Florida

OFFICE OF THE CITY COUNCIL

COUNCIL PRESIDENT NICK HOWLAND
AT-LARGE, GROUP 3
OFFICE: (904) 255-5217
EMAIL: NHOWLAND@COJ.NET

CITY HALL
117 WEST DUVAL STREET
SUITE 425
JACKSONVILLE, FLORIDA 32202

Dear Residents of Jacksonville,

As Council President and on behalf of the Jacksonville City Council, it is my privilege to present the City of Jacksonville's Fiscal Year 2026–2027 Adopted Budget, approved on September 22, 2026.

This budget reflects months of careful review, public input, and collaboration. Throughout the process, we remained focused on responsible stewardship of taxpayer dollars while making meaningful investments in the priorities that matter most to Jacksonville families: public safety, infrastructure, strong neighborhoods, and workforce and economic opportunities.

Public safety continues to be our largest investment. Including associated unfunded pension liabilities, the adopted budget dedicates approximately $1.236 billion to the Jacksonville Sheriff's Office and Jacksonville Fire and Rescue Department, representing more than sixty percent of the General Fund Operating Budget. Supporting the men and women who protect our community remains our most important responsibility.

We are also making significant investments in Jacksonville's infrastructure. The Fiscal Year 2026–2027 Capital Improvement Plan totals approximately $560.2 million and addresses needs throughout our community. Among those investments are $35.95 million for road resurfacing, $25 million for septic tank phaseout, $13.75 million for bridge projects, and nearly $12 million for sidewalks. These are essential investments that improve safety, strengthen neighborhoods, and prepare Jacksonville for continued growth.

While fully funding public safety, critical infrastructure, and core services, this budget nonetheless reduces non-public safety from the previous year. This has not been achieved since Fiscal Year 2019/2020.

A responsible budget requires difficult decisions, discipline, and accountability. I am grateful to Finance Committee Chair Will Lahnen and the members of the Finance Committee for the many hours they dedicated to reviewing this budget. I also want to thank my colleagues on the Jacksonville City Council, the Council Auditor's Office, city staff, and the residents who participated in this process and shared their priorities.

Jacksonville is a growing city with tremendous opportunity ahead of us.

It is an honor to serve as your Council President, and I look forward to continuing our work together on behalf of the people of Jacksonville.

Sincerely,

Nick Howland, President
Jacksonville City Council

DISTINGUISHED BUDGET PRESENTATION AWARD

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Jacksonville, Florida, for its Annual Budget for the fiscal year beginning October 01, 2025. The City has received this honor for the past forty years. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

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

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

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Jacksonville
Florida

For the Fiscal Year Beginning

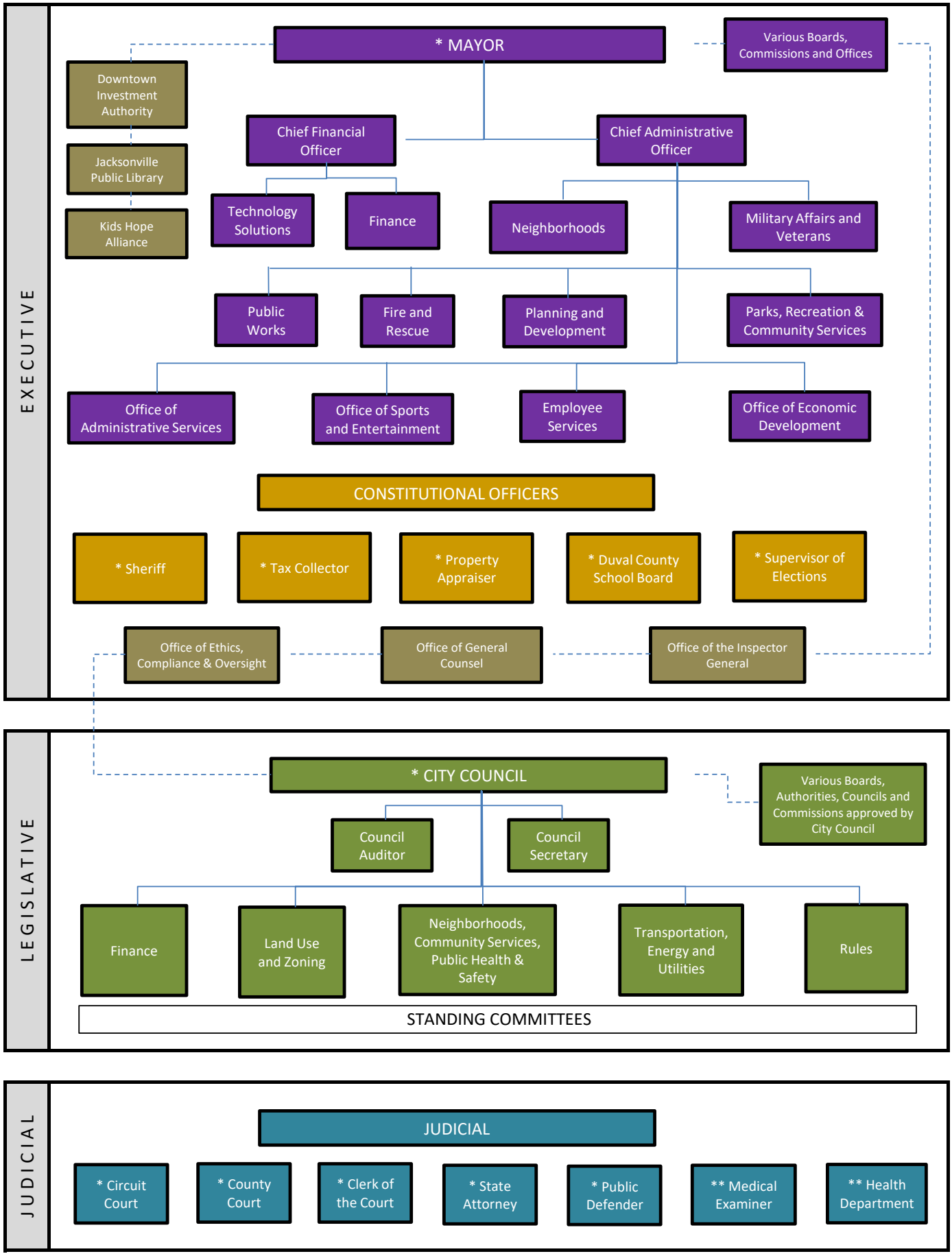
October 01, 2025

Christopher P. Morrill

Executive Director

COUNCIL DISTRICTS

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



* Elected Official

** Appointed by the Governor

PRIORITIES AND STRATEGIC PLANNING

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

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

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

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

Mayor's Priorities

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

- Affordable Housing and Homelessness
  Mayor Donna Deegan is taking meaningful action to make housing more affordable and address homelessness in Jacksonville through a multifaceted strategy focused on inventory, prevention, and support. Her administration is allocating funds for the development of more housing that is affordable across that city and down-payment assistance to help first-time homebuyers achieve stable housing, while also supporting eviction diversion programs that keep families in their homes during times of crisis. In recognition of the urgent need for temporary housing solutions, Mayor Deegan is expanding shelter capacity and enhancing the reach and effectiveness of outreach teams who connect individuals experiencing homelessness with critical resources. These initiatives reflect a compassionate, proactive approach to the housing crisis, aimed at fostering long-term solutions and ensuring all residents have access to a safe, secure, and supportive home.

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

- Economic Development and Jobs
  In her economic development efforts, Deegan has focused on streamlining city permitting, helping small business growth, cultivating talent development, and boosting downtown development. She allocated over $21 million toward improving permitting, inspections, technology, and staffing to reduce bureaucratic delays. Her vision aims to make Jacksonville a more competitive city for business and workforce opportunity.

- Health and Wellness
  Mayor Donna Deegan is prioritizing the health and well-being of Jacksonville residents through a holistic and equity-driven approach to public health. Her administration is working to strengthen maternal and child health services with the goal of reducing infant mortality and improving outcomes for families across the city. Recognizing the need for accessible care, she is expanding mental health services, dental care, telehealth options, and elder care programs to ensure comprehensive support for residents at every stage of life. Additionally, Mayor Deegan is addressing the social determinants of health - such as safe housing, access to nutritious food, reliable transportation, and economic stability - understanding that true health equity requires more than clinical care. Through these initiatives, her administration is building a healthier, more resilient community where all residents have the opportunity to thrive.

- Infrastructure and Public Works
  Mayor Donna Deegan is making significant strides in enhancing Jacksonville's infrastructure through a comprehensive approach focused on long-overdue repairs and forward-looking upgrades. Her administration is actively working to repair and modernize streets, sidewalks, and drainage systems, while also prioritizing resilience infrastructure to better prepare the city for future environmental challenges. Efforts to eliminate aging septic tanks and improve stormwater systems are underway, addressing public health concerns and reducing environmental risks. In tandem, the Mayor is tackling urban blight through targeted revitalization initiatives. Additionally, her investment in intersection improvements and upgrades to city-owned buildings reflects a broader commitment to public safety, accessibility, and operational efficiency. These initiatives collectively aim to build a more resilient, sustainable, and livable Jacksonville for all residents.

- Military and Veterans Affairs
  Mayor Deegan is committed to advancing Jacksonville's mission to be the most military-friendly city in the country. That includes strong support for the Military Affairs and Veterans Department's efforts to expand military outreach, increase job opportunities, and growth the services provided to veterans.

- Public Safety
  Mayor Donna Deegan is demonstrating a strong commitment to public safety by increasing support for first responders through enhanced salaries, pension stability, and upgraded equipment, ensuring those who protect Jacksonville are equipped and fairly compensated. Her administration is investing in the construction of new fire stations and the modernization of existing training facilities and emergency response tools to meet the growing needs of the community. In addition, Mayor Deegan has reinstituted a revitalized Jacksonville Journey program, with a renewed focus on prevention, literacy, and intervention strategies aimed at reducing crime and supporting youth development. These efforts reflect a comprehensive approach to public safety—supporting those on the front lines while also addressing the root causes of violence and instability in the community.

- Youth, Literacy and Education
  Deegan has made youth, literacy, and education central to policy and budget priorities. She inaugurated the River City Readers literacy challenge asking children to read 20 minutes daily and log reading minutes in the Beanstack app, aiming to build reading skills among third graders. She increased funding for libraries, ensured expanded services for the Kids Hope Alliance, supported literacy-related youth events, and tied education goals to public safety and prevention efforts.

City Council Strategic Plan Initiatives

Resolution 2026-042-A approved by City Council did not identify specific goals or initiatives but instead requested the Mayor to include in her budget submission $10,019,591 be set aside for City Council use for unspecified priorities. Various whereas clauses and sections 1 and 2 of the resolution are below:

> Whereas, on January 6, 2026, the Finance Committee had a discussion regarding the process for strategic planning for Fiscal Year 2026-2027 during which the Council President proposed requesting the Mayor to place the annual strategic plan budget appropriation into a Council Strategic Initiatives Contingency account for the City Council to address various City and Council priorities during the Finance Committee and City Council budget deliberations for Fiscal Year 2026-2027.
>
> Whereas, the Finance Committee agreed with the Council President's proposal and hereby recommends the Mayor place the annual strategic plan budget appropriation into a Council Strategic Initiatives Contingency account from which the City Council could appropriate funds for various City and Council priorities during the Finance Committee and City Council budget deliberations for Fiscal Year 2026-2027.
>
> Section 1. Adopting the City Council's 1-Year Strategic Plan and Setting the Council's Strategic Priority for Fiscal Year 2026-2027. The City Council has reviewed and taken into consideration the current five-year outlook for the City and has determined it appropriate to request the Mayor place the funds in a designated contingency account for City Council to address various initiatives as determined appropriate by the City Council. This strategic initiative is intended to create financial flexibility to meet the City's ongoing and varied needs and priorities over the next fiscal year.
>
> Requesting the Mayor Include $10,019,591 in a Council Strategic Initiatives Contingency Account in the Fiscal Year 2026-2027 Final Annual Budget Proposal. The City Council hereby requests the Mayor incorporate the Council strategic priority to create and include $10,019,591 in a Council Strategic Initiatives Contingency account as described herein into the fiscal year 2026-2027 final annual budget proposal for the consolidated government of the City of Jacksonville.

PERFORMANCE MEASURES
MAYOR'S TRANSPARENCY DASHBOARDS

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

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

ADVISORY BOARDS AND COMMISSIONS

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:
CIVIL SERVICE BOARD
Duval County Charter: Article 17 Section 17.02 – 17.05

CONSTRUCTION TRADES QUALIFYING BOARD
Municipal Code: Chapter 62

MAYOR'S COMMISSION ON THE STATUS OF WOMEN
Municipal Code: Chapter 111 Part 2 Section 111.220 and Executive Order No. 2016-03

DEPARTMENT MISSION:
To administer, guide, and empower Jacksonville's diverse advisory boards and commissions in protecting public welfare, championing equity, and delivering impartial governance, sound regulatory oversight, and vital community insights to city leaders and residents alike.

DEPARTMENT VISION:
To foster a highly transparent, equitable, and safe Jacksonville where municipal regulations protect citizens, employee voices are treated with absolute fairness, and all residents are empowered as equal partners in our civic and economic community.

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

- **Board Liaison:** Coordinates Board meetings, updates, and official actions with other city departments, local agencies, and community members.
- **Employee and Prospective Employee Guidance:** Provides directions on procedures and guidance to city employees or prospective employees for filing appeals or grievances.

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

- Tests and issues local contractor licenses. Serves local contractors and property owners who file complaints against contractors. Coordinates with Building and Inspection Division within Planning and Development department since they present the property owner's complaints to the Board.

MAYOR'S COMMISSION ON THE STATUS OF WOMEN

Municipal Code: Chapter 111 Part 2 Section 111.220 and Executive Order No. 2016-03

The Commission's purpose is to develop a public consciousness of the talents of women, with special emphasis on the utilization of those talents as equal partners in the private, business, governmental and civic community; encourage women to become actively involved in matters pertaining to the government and community; work toward utilization of capable women in roles of leadership; act as a source of information for women including, but not limited to, employment opportunities, education, harassment, and discrimination against women; focus attention on the needs of underserved women and/or women with special needs; educate the public on women's issues; advocate on behalf of women's issues; and celebrate women and their accomplishments.

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

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

STRATEGIES / PLAN TO ACCOMPLISH DEPARTMENTAL / DIVISIONAL GOALS:

CIVIL SERVICE BOARD

Brings back annual Board member training

- Provides new and existing Board members will a refresher on CSB' s role, hearing procedures and protocol, and Sunshine Law.
- Members of the public are invited to attend for transparency and to provide clarity.

CONSTRUCTION TRADES QUALIFYING BOARD

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

MAYOR'S COMMISSION ON THE STATUS OF WOMEN

The Mayor's Commission on the Status of Women (MCSW) may focus on five key issues affecting women and girls:

- Affordable Housing
- Economic Security
- Women in Leadership
- Health Care
- Care Giving

CITY COUNCIL

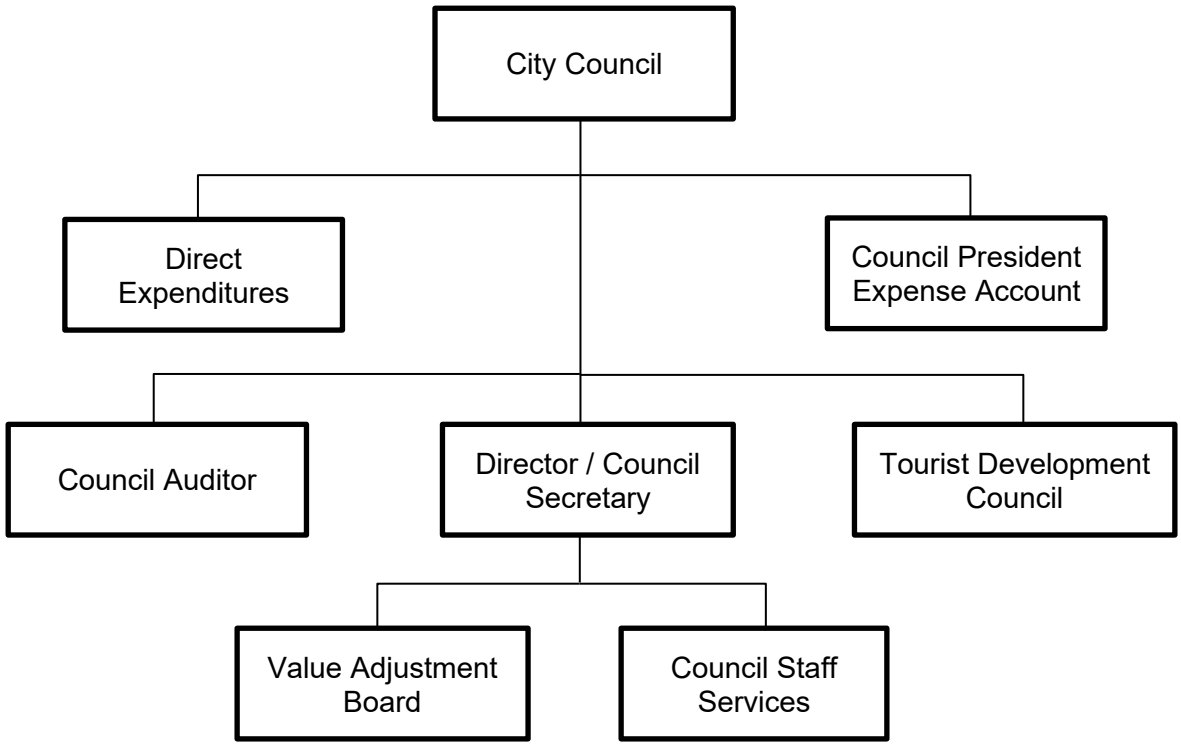
DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:
Duval County Charter: Article 5
Municipal Code: Chapter 10 - 13 and Chapter 70

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

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

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

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



MAJOR PROGRAMS AND SERVICES:

DIRECT EXPENDITURES

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

COUNCIL PRESIDENT EXPENSE ACCOUNT

Pursuant to Ordinance 2002-0189-E and Section 106.504, Jacksonville Ordinance Code, the Council President Expense Account provides an annual appropriation of up to $10,000 for expenses associated with official City business that are not otherwise covered by an established expense account.

COUNCIL AUDITOR

- **Audit:** Conduct a continuous internal audit of the fiscal operations of the consolidated government and all independent agencies to meet legal requirements and to improve operations or programs, while also assisting the external auditor with work performed on the City's annual financial audit.
- **Legislative Review:** Provide transparency and accountability to the legislative process, including review of the Mayor's proposed annual budget, for the Council to make informed decisions.
- **Special Projects:** Provide information and support to the City Council through research and analysis, including the compilation and presentation of quarterly financial reports from the City and independent agencies.

TOURIST DEVELOPMENT COUNCIL

The Duval County Tourist Development Council, in coordination with Visit Jacksonville, supports tourism development, destination marketing, conventions, and events that contribute to Jacksonville's tourism economy. Major programs and services for FY 27 include:

- Destination Experience (Outreach and Engagement): $1,550,471
- Marketing Services (Marketing and Communication): $6,569,091
- Convention and Group Sales (Sales and Services): $1,838,971
- Convention Grants, Sponsorships, Promotions: $940,000
- Event Grants: $1,390,000

COUNCIL STAFF SERVICES – OFFICE OF THE COUNCIL SECRETARY

- **Office of the Council Secretary:** Provides leadership, management, and oversight of City Council support operations, including financial administration, personnel management, contract negotiations, technology, training, and compliance with applicable legislative requirements. Oversees the maintenance of legislative records and disclosure systems to support transparency and accountability. The Council Secretary also serves as the Director for the Office of City Council, which includes oversight of all human resources and financial matters, contract negotiations, professional services, systems development, IT functions, and training for Council Members and staff. The Council Secretary is also responsible for creating and maintaining the tracking system for Lobbyist and Gift Disclosure transparency, as well as maintaining all Records Management and Retention systems for the City of Jacksonville legislative process.
- **Administrative Services:** Provides financial, personnel, and operational support to the City Council, including budget development and maintenance, accounting, procurement, payroll, benefits administration, travel coordination, asset management, and maintenance and scheduling of Council facilities and meeting rooms.
- **Legislative Services:** Responsible for the legislative process. Duties include the preparation and distribution of Council and Committee agendas, establishment and maintenance of legislative bill files, and staff support for meetings of the Council and Council Committees. In addition, Lobbyist records for the City, as well as the Public Notice System, must be maintained for the legislative body in accordance with Chapter 602, Jacksonville Ordinance Code. Staff members maintain public records for the City Council which includes scanning, indexing, and publishing all bills, responding to information requests, and maintaining all historical and legislative records for the Consolidated City of Jacksonville. Additionally, staff members are responsible for the continuous update of the Jacksonville Municipal Code via "codification."

- **Council Research**: Provides research and analysis of legislative proposals, projects, and policy matters. Prepares bill summaries, resolutions, official correspondence, and related materials, and coordinates City Council boards and commissions processes, including appointments, confirmations, and associated records.
- **Public Information Office:** Responsible for performing all processes which deliver City Council-related information to the public. This work is completed in various ways using available technology within the division to ensure a transparent and accessible legislative body. The functions of the division include maintenance of the City Council website, maintenance and coordinating use of all audio-visual equipment (onsite and offsite), streaming services, computers, printers, telecommunications equipment (landline and cellular), software and managing all updates to any equipment. In addition, this division also receives and responds to all public records requests as well as requests for information from all media outlets. Additional duties include annual printing of brochures with committee assignments and distribution of media releases on behalf of the City Council President.

VALUE ADJUSTMENT BOARD – OFFICE OF THE COUNCIL SECRETARY

The Value Adjustment Board (VAB), established pursuant to Chapter 194, Florida Statutes, and Chapter 12D-9, Florida Administrative Code, provides a formal process for reviewing appeals of determinations made by the Duval County Property Appraiser. Appeals include property value assessments, exemption denials, agricultural classification denials, and portability determinations.

The Council Secretary serves as Clerk to the VAB and oversees the administration of the appeals process, including petition processing, hearing scheduling, records management, and coordination with Special Magistrates. The VAB considers recommendations from Special Magistrates and renders decisions in accordance with applicable laws and regulations.

The VAB consists of two City Council Members, one Duval County School Board Member, and two citizen members.

STRATEGIES AND GOALS:

COUNCIL AUDITOR

Continue to provide support to the City Council and to continuously find ways to improve our City and its independent agencies.

TOURIST DEVELOPMENT COUNCIL

- Showcase Jacksonville as a destination for visitors:
    - Invest in Visit Jacksonville as our Destination Marketing Organization
    - Bolster meetings, conventions, and group tourism
    - Expand marketing efforts through digital, social, and traditional efforts
    - Deepen engagement by visitors with a focus on neighborhoods
- Award grants for entertainment and cultural events:
    - Support event development to enhance Jacksonville's activity calendar
    - Scale grant funding to include small-scale events
    - Create framework for supporting existing and new signature events
    - Enhance post-event tracking to measure visitor impact
- Amplify sports-related events and tourism
    - Fund marketing efforts to promote Jacksonville as a sports destination
    - Identify and recruit regional, national, and international sporting events
    - Invest in year-round sporting events to level seasonal spikes
    - Prioritize sporting events with high visitor draw and media exposure
- Champion tourism-focused infrastructure enhancements
    - Identify construction-ready tourism enhancement projects
    - Invest in citywide publicly owned infrastructure projects that will boost tourism
    - Coordinate interagency upgrades that will enhance visitor experiences
    - Establish formal capital grant process

COUNCIL STAFF SERVICES – OFFICE OF THE COUNCIL SECRETARY

- The Office of the Council Secretary will continue to manage and provide oversite to the divisions that support the Jacksonville City Council.
- The Administrative Services Division will continue supporting the Council and staff through budget maintenance, accounting, procurement, and personnel management functions.
- The Legislative Services Division will continue to steer the legislative process through preparation of Council and Committee agendas, establishing and maintaining legislative bill files, and maintaining all historical and legislative records for the Consolidated City of Jacksonville.
- The Council Research Division will continue to provide research and analysis of legislative proposals and projects. Prepare bill summaries, maintain research records, drafts resolutions and facilitate the City Council boards and commissions processes.
- The Public Information Office will continue to perform all processes which deliver City Council related information to the public. Maintain the City Council website, coordinate the use of all audio-visual equipment, streaming services, telecommunications equipment and software and respond to public records and media information.

VALUE ADJUSTMENT BOARD – OFFICE OF THE COUNCIL SECRETARY

The Value Adjustment Board will continue to review the appeals of property value assessments, exemption denials and agricultural classification denials from decisions made by the Duval County Property Appraiser. Schedule hearings for thousands of petitions to be heard by a Special Magistrate.

CLERK OF THE COURT

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

DEPARTMENT VISION:
To be a leader in public service by exceeding expectations through innovation, process improvements, and employee development.

DEPARTMENT MISSION:
We are steadfast guardians of the public record, dedicated to transparency, innovation and accessibility.

MAJOR PROGRAMS AND/OR SERVICES:
Fulfill the Clerk of the Court's County functions related to Official Records, Recording, Tax Deeds, Marriage Licenses, and Passports as well as county funding of certain court-related functions pursuant to Florida Statute 29.008.

Recording & Official Records
Records documents into the Official Record and provides access to and certified copies of Duval County Official Records through both in-person and electronic series.

Tax Deeds
Process Tax Deed Applications and conducts Tax Deed sales as outlined in Florida Statutes.

Marriage License
Processes applications and issue Marriage Licenses for Duval County.

Passports Services
Accepts and submits Passport Applications to the US Department of State on behalf of citizens.

Recording Fees Technology fund 15203
This fund houses the operating and one-time technology items, as defined in Florida Statute 29.008 (1) f 2, for State Agencies including the Courts, State Attorney, and Public Defender.
Florida statute 28.24 (12) (e) (1) established a $2 fee for each page recorded by the Clerk into the Official Record to fund the technology costs for the Courts, State Attorney, and Public Defender.

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

STRATEGIES AND GOALS:

- The Property Fraud Alert notification system continues to be a valuable, no-cost service for residents. By enrolling in the program, individuals receive notifications via text message, email, or phone whenever a document, such as a deed or mortgage, is recorded in the Duval County Official Records under a registered personal or business name. This service serves as an important tool for helping prevent, detect, and respond to potential property fraud.
- The Clerk's Office continues to provide passport services as an authorized Passport Acceptance Agent for the U.S. Department of State. Passport application acceptance and passport photo

services are available at both the Duval County Courthouse and the Neptune Beach branch location, offering added convenience and accessibility for residents of Duval County and surrounding areas.

- The ongoing digitization of Official Records supports both long-term record preservation and enhanced public access by making additional historical and current records available for online research.
- The e-Certify service allows customers to conveniently purchase and receive certified copies of Official Records electronically, eliminating the need for an in-person visit and improving overall customer service and efficiency.

COURTS

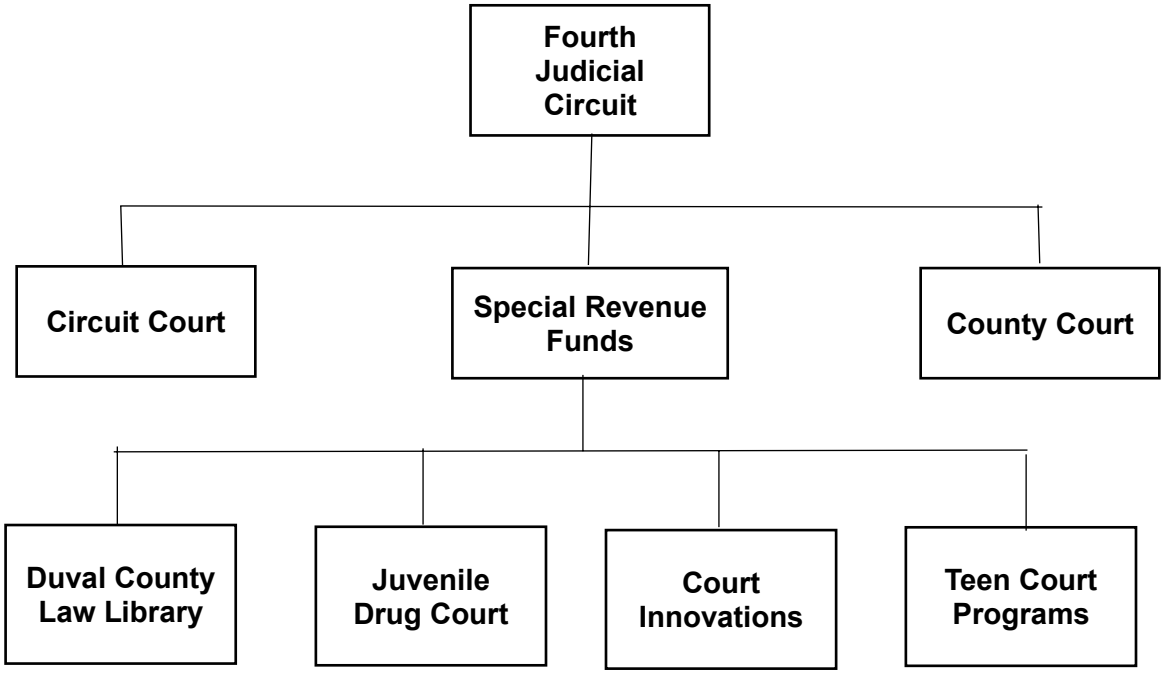
STATE AGENCY - FLORIDA STATUTE AND CHARTER SECTION:
Florida Statute: Chapter 34
Duval County Charter: Article 12 Sections 12.01 – 12.05

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

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

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

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



MAJOR PROGRAMS AND SERVICES:

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

General Fund Operating fund 00111

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

Recording Fees Technology fund 15203

This fund houses the operating and one-time technology items, as defined in Florida Statute 29.008 (1) f 2, for State Agencies including the Courts, State Attorney, and Public Defender.
Florida statute 28.24 (12) (e) (1) established a $2 fee for each page recorded by the Clerk into the Official Record to fund the technology costs for the Courts, State Attorney, and Public Defender.

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

Teen Court Programs Trust fund 15204

The Teen Court Programs Trust provides Duval County youth with an alternative to a conviction record by diverting them into programs where they are subject to peer group involvement as part of the rehabilitation process, and/or exposure to community service work, positive role models, law students and the judicial system. In addition, the Teen Court Truancy Program has been developed to reduce truancy.

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

Court Costs $65 Fee Trust fund 15213

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

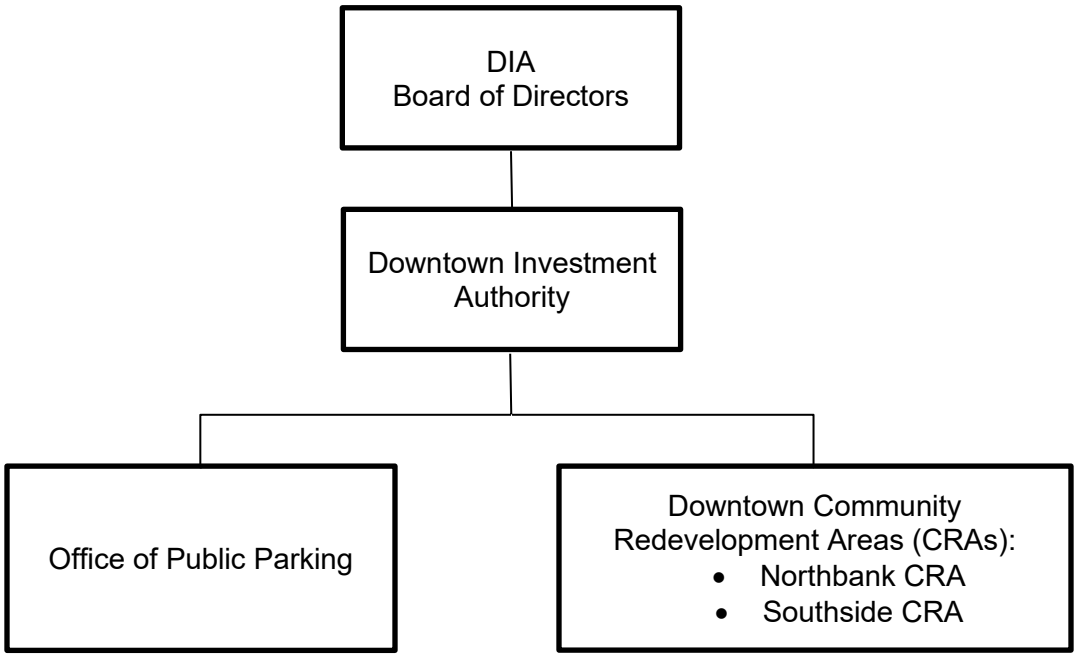
F.S. 939.185 (1) (a) 1 – 4: Twenty-five percent of the amount collected shall be allocated to fund innovations, as determined by the chief judge of the circuit, to supplement state funding for the elements of the state courts system. Twenty-five percent of the amount collected shall be allocated to assist counties in providing legal aid programs. Twenty-five percent of the amount collected shall be allocated to fund personnel and legal materials for the public as part of a law library. Twenty-five percent of the amount collected shall be used to support teen court programs.

DOWNTOWN INVESTMENT AUTHORITY

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

DEPARTMENT MISSION:
The Downtown Investment Authority's (DIA) mission is to drive investment, facilitate growth, and foster community to create a vibrant Downtown Jacksonville for all through stewardship and collaboration.

DEPARTMENT VISION:
Downtown Jacksonville is a collection of thriving neighborhoods united by the St. Johns River and globally recognized as the economic, civic, and cultural heart of Northeast Florida.



MAJOR PROGRAMS AND SERVICES:
DOWNTOWN INVESTMENT AUTHORITY

- **Development Incentives:** Administers financial incentives and other development tools to support business retention, attraction and expansion, housing, retail, redevelopment, and job creation in Downtown Jacksonville.
- **Downtown Property Dispositions:** Manages the disposition of City-owned Downtown properties to facilitate redevelopment, attract private investment, and advance the goals of the Downtown CRA Plan.
- **Downtown Planning and Development Review:** Oversees Downtown development standards, coordinates development review activities, and supports implementation of long-term redevelopment strategies.
- **CRA Capital Projects:** Plans and coordinates capital investments in Downtown infrastructure, connectivity, parks, public spaces, and redevelopment initiatives in collaboration with the Public Works and Parks Departments.
- **Downtown Marketing:** Collaborates with partner organizations to promote Downtown as a place to invest, work, live, visit, and conduct business through strategic marketing, communications, and branding initiatives.
- **Downtown Placemaking:** Supports public spaces, arts, cultural activities, events, waterfront activation, wayfinding, and other initiatives that enhance Downtown's identity, activity, accessibility, and sense of place.

OFFICE OF PUBLIC PARKING

- **Parking Facilities and Operations:** Operates and manages City-owned parking garages, surface lots, and on-street parking facilities, including daily and monthly parking, payment systems, facility access, maintenance, customer service, security coordination, and event operations.
- **Parking Enforcement and Permitting:** Enforces parking regulations to promote compliance, accessibility, public safety, accessibility, and the effective use of public parking and curb space. Administers parking permits, parking agreements, validations, and other parking access programs serving City employees, businesses, organizations, and the public.
- **Special Event Parking and Mobility Services:** Plans and coordinates parking operations for major events and Downtown activities, including facility operations, staffing, event parking. Administers micromobility programs and supports curb space management to improve transportation access and mobility.
- **Shared Services/Coordination:** Collaborates with the Downtown Investment Authority, Public Works, Traffic Engineering, JSO, other City departments, businesses, event venues, and community partners to coordinate parking infrastructure, operations, public safety, and transportation initiatives.

STRATEGIES / PLAN TO ACCOMPLISH DEPARTMENTAL / DIVISIONAL GOALS:

DOWNTOWN INVESTMENT AUTHORITY

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

Northbank Capital Projects and Programs

- Two-Way Street Conversions – Phase II: Continue the conversion and enhancement of Downtown streets to improve traffic circulation, pedestrian accessibility, and connectivity. Improvements include sidewalk reconstruction and enhanced landscaping to establish consistent streetscape standards throughout Downtown.
- Liberty Street Cycle Track: Continue to support the development of a north-south bicycle corridor along Liberty Street through roadway reconfiguration and installation of protected bicycle lanes. The project will enhance bicycle safety, expand transportation options, and improve Downtown connectivity.
- Shipyards West CRA Project: Continue to support redevelopment of the Shipyards West area through parking facilities and food and beverage amenities, including potential restaurants, kiosks, and outdoor dining, to complement the planned waterfront park and encourage public use and economic activity.
- McCoys Creek Park – Phase I: Continue efforts to develop a waterfront park featuring pickleball courts beneath the Riverside Avenue–Acosta Bridge overpass, flexible lawn space, trails, and a kayak launch. The project will expand recreational opportunities, improve waterfront access, and enhance connectivity for the Brooklyn neighborhood and surrounding developments.
- Retail Enhancement Program: Continue to provide financial assistance for tenant improvements to support the establishment and expansion of restaurants and other food and beverage businesses, encouraging private investment and enhancing Downtown retail activity.

Southbank Capital Projects and Programs

- Broadcast Place Park: Continue to develop the public park beneath the I-95 overpass at Broadcast Place in coordination with the City's Parks Department. Planned amenities include pickleball courts, flexible recreation fields, restrooms, and parking to expand recreational opportunities and activate underutilized public space.
- Flagler Avenue Festival Street: Continue plans to redevelop Flagler Avenue as a pedestrian-oriented shared street connecting Treaty Oak Park and the Southbank Riverwalk. Improvements will enhance walkability, streetscape conditions, and connectivity while allowing temporary street closures for farmers markets, food trucks, festivals, and community events.

OFFICE OF PUBLIC PARKING

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

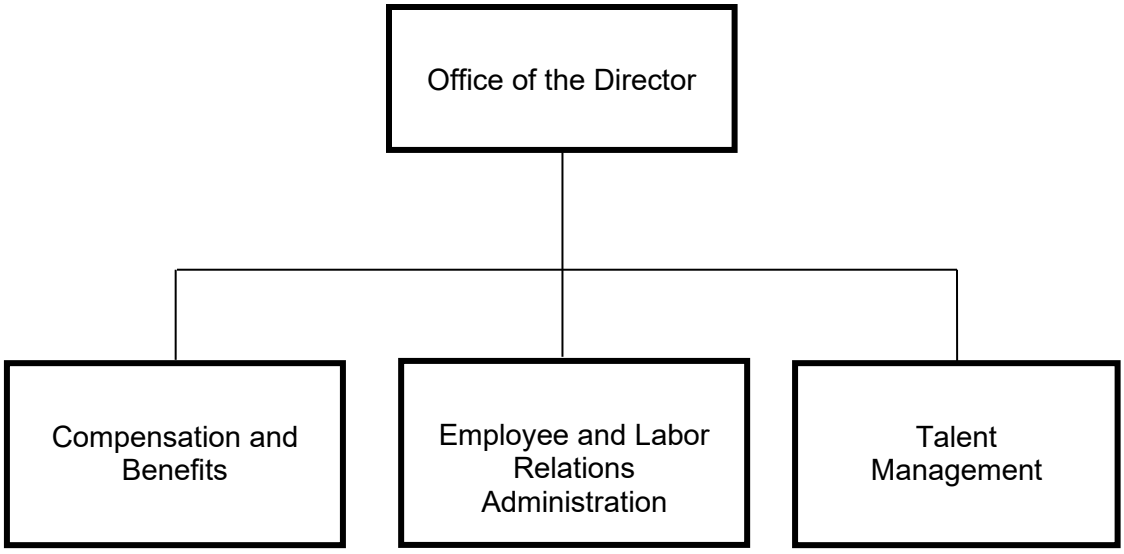
- **Parking Technology Modernization:** Complete implementation of upgraded parking access and revenue control systems, license plate recognition technology, digital permitting, and expanded payment options to improve customer convenience, operational efficiency, and data management.
- **Parking Facility Improvements:** Continue investing in City parking garages and surface lots through structural maintenance, lighting, signage, wayfinding, security, accessibility, technology, and other improvements that provide safe, clean, and reliable facilities.
- **On Street Parking and Enforcement:** Modernize on-street parking and enforcement operations through expanded payment options, improved occupancy data, updated enforcement technology, and strategic deployment of resources to promote compliance and efficient use of public parking.
- **Mobility and Transportation Access:** Implement the City’s next generation shared micromobility program, including expanded service areas, designated parking locations, improved accountability, and integration with the City’s broader parking and mobility system.
- **Customer Service and Operational Excellence:** Enhance customer service, employee training, accountability, and operational practices to improve service delivery, responsiveness, and organizational effectiveness.
- **Financial Sustainability:** Manage parking revenues, operating expenses, contracts, and capital investments to support the long-term financial sustainability and efficient operation of the City's public parking system.
- **Support Downtown and Economic Development:** Coordinate parking capacity, technology, special event operations, and partnerships to support Downtown businesses, employers, development, entertainment, and major destinations.

EMPLOYEE SERVICES

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:
Chapter 33 Part 1

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

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



MAJOR PROGRAMS AND SERVICES:
TALENT MANAGEMENT DIVISION
To find and attract local talent into the City of Jacksonville workforce. To maintain rules and regulations, personnel files and accurate personnel system data. To coordinate and provide orientation for new hires, provide professional development training opportunities to current employees, and use examinations to select the best candidates for roles within the city.

- **Recruitment:** Promotes open positions to internal and external candidates, analyzes compensation, benefits and other issues to help the city stay competitive, and maintains detailed job descriptions for each position within the City.
- **Professional Development:** Provides training to all levels of the workforce, to improve performance in their current roles and provide opportunities for promotion. This includes training classes such as the basics of Microsoft Office programs and AI, leadership development, supervisors training and more.

- **Examining:** Creates examinations based on job responsibilities and requirements of open positions. Works with internal and external subject experts to determine questions that will determine the best candidate for the role.
- **Data Management and Reporting:** Processes all new hires, promotions, transfers, terminations and other employment changes in the HRIS. Maintains accurate personnel files and rosters. Provides reporting on personnel-related matters and public records requests.
- **Shared Services/Coordination:** The Division coordinates with other Employee Services divisions, City departments, and external partners when programs or services require shared facilities, knowledge or other City resources, and community partners when programs or services require shared facilities, maintenance, public safety, transportation, or other City resources.

COMPENSATION AND BENEFITS DIVISION

Administers employee benefit programs that support the health, financial security, and well-being of City employees, retirees, and their eligible dependents.

- **Insurance Benefits:** Administers medical, dental, vision, life, and other insurance benefit programs for eligible employees, retirees, and dependents.
- **Employee Benefits, Enrollment, and Administration:** Manages employee benefit enrollment, eligibility, qualifying life events, and benefits changes while providing guidance and support to employees regarding available benefit options.
- **Retirement Benefits:** Coordinates retirement benefits programs and provides employees and retirees with information and assistance regarding retirement eligibility, enrollment and related benefits.
- **Wellness Programs:** Develops and supports employee wellness initiatives designed to promote healthy lifestyles, preventive care, and overall employee well-being.
- **Benefits, Communication and Employee Support:** Provides employees and retirees with benefit information, educational resources, and assistance in understanding and accessing their available benefits.
- **Vendor and Plan Administration:** Coordinates with benefits providers, consultants, and other partners to support effective administration of employee benefit plans and services.
- **Compliance and Reporting:** Supports compliance with applicable benefit regulations, policies, and reporting requirements and assist with maintaining accurate benefit records.
- **Shared Services/Coordination:** The Division coordinates with the Talent Management Division, Payroll, Finance, benefit providers, and other City departments to ensure accurate enrollment, deductions, eligibility, and administration of employee benefit programs.

EMPLOYEE AND LABOR RELATIONS DIVISION

Provides proactive and practical leadership in all aspects of employee management to promote stable and productive employee and labor relations with all City unions and employees.

- **Collective Bargaining:** Negotiate terms and conditions of employment that align with the City strategic budgetary priorities with the City's 5 unions representing 75% of the City workforce. Negotiate and implement Memoranda of Understandings with the City's unions to address various work rule modifications or contractual clarifications.
- **Labor Relations:** Lead impartial employee misconduct investigations for both represented and non-represented employees. Support an engaging and collaborative workplace through extensive communication and information sharing to allow for conflict resolution outside the grievance process. Serve as an objective mediator for employee and union grievances regarding both disciplinary and operational disputes.
- **Medical, Drug, and Alcohol Testing:** Manage medical-related pre-employment and fit for duty examinations as well as drug and alcohol testing. Provide all serves adhering to current HIPAA recordkeeping guidelines. Administer the City's occupational health and drug and alcohol testing contracts.
- **Americans with Disabilities (ADA):** Administer and approve requests for reasonable accommodation by serving as the authority and intermediary with employees and the operation.
- **Family Medical Leave:** Administer and approve applications for family medical leave benefits under the Family Medical Leave Act.

- **Paid Parental Leave:** Administer and approve the City's paid parental leave employee benefit.
- **Military Leave:** Review and approve military leave by interpreting military orders according to City ordinance and state law.
- **Time and Attendance:** Process timekeeping records for civilian city employees to ensure accurate payroll records and compensation.
- **Training:** Conduct targeted training for both civilian and public safety supervisors to support strong, efficient supervisory-employee relationships.

STRATEGIES / PLAN TO ACCOMPLISH DEPARTMENTAL / DIVISIONAL GOALS:

TALENT MANAGEMENT

Chapter 33 Part 2

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

- **Support 1Cloud Project Implementation:** Actively participate and support the implementation of the 1Cloud project.
- **Roll Out Ladders to Leadership Program:** Successfully launch all four tiers of the Ladders to Leadership initiative.
- **Maintain Oracle 1Cloud System Integrity:** Implement Oracle 1Cloud patches to ensure a successful system rollout and ongoing reliability.
- **Recruit Top Talent for City Positions:** Utilize social media, targeted recruiting, and a city-wide job fair to attract the best candidates for City positions.
- **Advance Succession Planning for Key Roles:** Collaborate with city departments to review internal talent, offer training, and create succession plans for critical positions.
- **Deliver First-Class HR Service:** Ensure effective and efficient delivery of HR services and support to city departments and the public.
- **Build a Quality Workforce in a Supportive Organization:** Recruit, select, and retain a diverse and talented workforce; maintain competitive compensation; and expand opportunities for workforce growth and development.

COMPENSATION AND BENEFITS DIVISION

Chapter 33 Part 3

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

- **Enhance Benefits Administration:** Improve the efficiency and accuracy of benefits enrollment, eligibility, and administration while providing timely assistance to employees and retirees by supporting the OneCloud implementation.
- **Improve Employee Communication and Education:** Provide clear and accessible benefits information and educational resources to help employees better understand and utilize their available benefits.
- **Promote Employee Wellness:** Continue wellness initiatives that encourage preventive care, healthy lifestyles, and employee well-being.
- **Manage Benefit Programs and Costs: W**ork with benefit providers and consultants to evaluate plan performance, control costs, and maintain competitive and sustainable benefit offerings.
- **Maintain Compliance and Data Accuracy:** Ensure benefits programs comply with applicable regulations and City policies while maintaining accurate employee and retiree benefit records.

EMPLOYEE AND LABOR RELATIONS ADMINISTRATION

Chapter 33 Part 4

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

- **Achieve Successful Collective Bargaining Agreements:** Commence and achieve successful agreements with the City's two public safety unions, FOP and IAFF. Current contracts expire October 1, 2027.
- **Implement Florida Retirement System Provisions:** Apply and implement the Florida Retirement System for new and existing employees as prescribed in the 2024-2027 IAFF and FOP collective bargaining agreements.
- **Lead Supervisor Training Initiatives:** Design and deliver city-wide supervisor training to prepare supervisors for the full range of employee relations issues they face.
- **Revise Operational and Policy Guidelines:** Review, revise and improve operational and policy guidelines to enhance employee and labor relations.
- **Implemented Medical, Drug, and Alcohol Contracts:** Introduce new medical, drug and alcohol contracts in FY27 to support employee health and compliance.
- **Developing Customized Management Tools:** Create and implement tailored management tools to support a more productive and educated workforce.

EXECUTIVE OFFICE OF THE MAYOR

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

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

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



MAJOR PROGRAMS AND SERVICES:

MAYOR'S OFFICE

Executive Leadership and Administration: The Mayor serves as the full-time chief executive for the City of Jacksonville. The leadership team oversees all departments and divisions of the executive branch, establishes Administration priorities, and oversees major City initiatives.

Policy, Legislative and Intergovernmental Affairs: Develop and coordinate Administration policy initiatives and work collaboratively with the Jacksonville City Council to establish priorities and implement and enforce ordinances and laws.

Budget and Strategic Priority Oversight: Provide executive direction for development of the Mayor's proposed annual budget and work with departments and independent authorities to align resources with Administration and community priorities.

Community Engagement and Partnerships: Engage residents and community organizations, coordinate responses to community needs, and develop partnerships that support Citywide initiatives. Coordinate cross-departmental programs and partnerships related to community health, well-being, crime prevention, and other Administration priorities.

Boards and Commissions: Coordinate mayoral appointments and promote community participation on City boards and commissions.

PUBLIC AFFAIRS OFFICE

Provide public information, media and digital communications, community engagement, and strategic outreach that demonstrate the value of City services, promote accountability, and help residents understand how public resources support community priorities and outcomes.

DIVISIONAL STRATEGIES AND GOALS:

MAYOR'S OFFICE

- Continue to work with the Duval County Legislative Delegation and the Florida Association of Counties to introduce and advance city priorities with the state legislature. Engage with the Congressional delegation, the National League of Cities, and National Association of Counties to advocate for Jacksonville with the federal government.
- Play a leading role in identifying and implementing outreach efforts that welcome and engage community members.
- Support and invest in prevention and intervention services that contribute to public safety improvements.
- Continue to support citywide health and sustainability initiatives and collaborate with community partners to strengthen and support resources that enhance personal and community well-being.
- Help lay the foundation for the private sector to create jobs and opportunities for residents.

PUBLIC AFFAIRS OFFICE

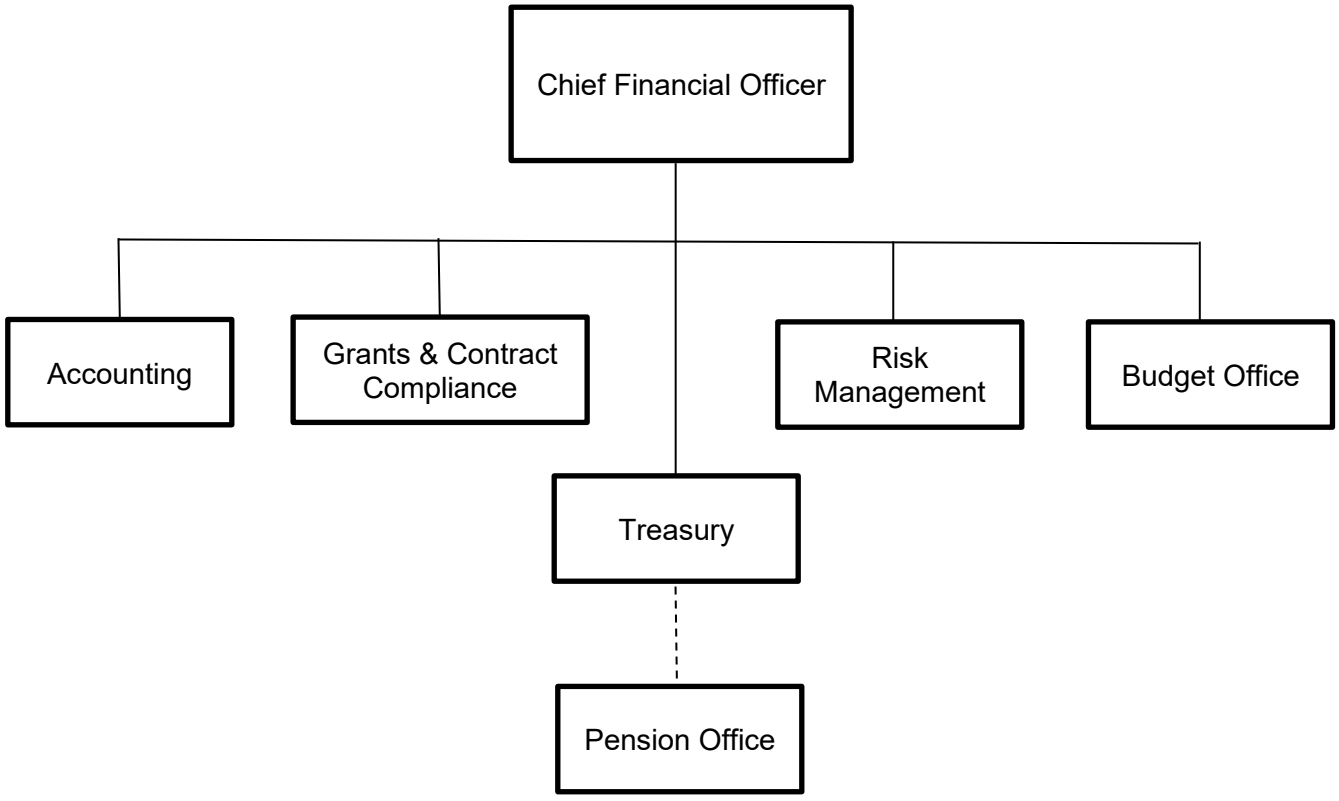
- Oversee the execution and monitoring of communications efforts by establishing messages and procedures and utilizing vehicles and mediums that increase public awareness and understanding.
- Increase awareness and understanding of City programs, policies, and initiatives.

FINANCE

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

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

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



MAJOR PROGRAMS AND SERVICES:

OFFICE OF THE DIRECTOR

- **Financial Leadership and Oversight:** Provides strategic financial direction, policy guidance, and

administrative oversight for the City's financial operations.

- **Financial Planning and Fiscal Stewardship:** Coordinates financial strategies related to budgeting, investments, debt, pensions, financial reporting, and risk to support the City's long-term fiscal stability.
- **Financial Advisory Services:** Advises City leadership on financial impacts, funding strategies, and major financial decisions and represents the City's financial interests with external stakeholders.

ACCOUNTING

- **Accounting and Financial Reporting:** Maintains the City's accounting records and prepares financial reports, including the Annual Comprehensive Financial Report (ACFR) and other required financial reporting.
- **Accounts Payable and Expenditure Control**: Reviews and processes expenditures and vendor payments to ensure appropriate authorization, funding, and compliance with City requirements.
- **Payroll Administration:** Processes payroll and related tax reporting for City employees.
- **Audit and Financial Compliance**: Coordinates external financial and single audits and maintains financial controls.

BUDGET

- **Annual Operating Budget Development:** Coordinates preparation, review, and administration of the City's annual operating budget in accordance with applicable laws, policies, and Mayoral priorities. Provides support for the Mayor's Budget Review Committee (MBRC).
- **Capital Improvement Planning:** Develops and coordinates the multi-year Capital Improvement Program and evaluates available funding strategies for capital investments.
- **Budget Monitoring and Support:** Provides ongoing financial analysis, budget guidance, forecasting, and support to departments and agencies.
- **Budget Communication and Transparency:** Produces annual budget documents, supporting information, and required reports to communicate City priorities, resources, expenditures, and financial decisions.

GRANTS & CONTRACT COMPLIANCE

- **Grant and Contract Administration:** Administers and monitors City-funded grants and contracts throughout the award lifecycle to promote accountability, performance, and compliance.
- **Community Grant Programs:** Coordinates competitive and designated funding programs that support nonprofit organizations and community initiatives.
- **Grant Compliance and Technical Assistance:** Provides training, monitoring, reporting support, and compliance oversight for departments, grant recipients, and community partners.
- **Grant Resource Development:** Assists departments and community partners in identifying and pursuing federal, state, local, foundation, and other funding opportunities.

TREASURY

- **Cash, Liquidity, and Investment Management:** Manages cash resources and investment portfolios to maintain liquidity, safeguard assets, and maximize risk-adjusted returns.
- **Debt Management and Financing:** Administers the City's debt portfolio, including debt issuance, compliance, reporting, refinancing opportunities, and intergovernmental lending for capital projects.
- **Pension Fund Oversight:** Oversees financial administration, funding, accounting, and investment management of the General Employees and Corrections Officers Retirement System.
- **Investor Relations and Credit Management:** Maintains communications with investors, rating agencies, and market participants through disclosures, reporting, and ongoing credit outreach.

PENSION OFFICE

- **Retirement Plan Administration:** Administers the day-to-day operations of the City's applicable retirement plans and provides services to active employees, retirees, and beneficiaries.

- **Retirement Benefits Services:** Provides benefit calculations, retirement counseling, enrollment and beneficiary services, and administration of pension payments and related records.
- **Pension Governance and Fiduciary Support:** Provides administrative and financial support to pension boards and committees and assists with compliance, reporting, actuarial coordination, and stewardship of retirement system assets.

RISK MANAGEMENT

- **Insurance and Claims Management:** Administers the City's insurance and self-insurance programs and manages general liability, automobile, and other claims.
- **Workers' Compensation:** Administers workers' compensation benefits and claims for City employees with work-related injuries.
- **Employee Safety and Loss Prevention:** Coordinates safety and risk-reduction programs designed to protect employees, City assets, and the public while reducing financial exposure.

DIVISIONAL FUNCTIONS, STRATEGIES AND GOALS:

OFFICE OF DIRECTOR / CHIEF FINANCIAL OFFICER
Municipal Code: Chapter 24 Part 1

For FY27, the Finance Department will continue to provide financial leadership, oversight, and administrative support to promote fiscal responsibility, operational efficiency, and long-term financial stability by:

- Ensuring timely and accurate financial reporting to support transparency, accountability, and informed decision-making.
- Facilitating timely payments to suppliers, employees, and pensioners.
- Developing a balanced annual budget that aligns available resources with City priorities and service delivery needs.
- Strengthening grant management and compliance to maximize the effective use of grant funding and support community services.
- Protecting City assets and employees through effective insurance, risk management, and workplace safety programs.
- Managing the City's debt, investments, and pension obligations to minimize borrowing costs, optimize risk-adjusted returns, and maintain long-term financial stability.
- Maintaining strong relationships with the investment community to support the City's credit ratings and financial reputation.
- Improving financial operations and service delivery through process improvements, the LEAN904 initiative, and the strategic implementation of emerging technologies, including artificial intelligence.
- Providing financial analysis and guidance during contract negotiations to support informed decisions and responsible resource allocation.

ACCOUNTING
Municipal Code: Chapter 24 Part 3

For FY27, the Accounting Division will strengthen financial reporting, internal controls, and operational efficiency to ensure accurate financial information, regulatory compliance, and timely delivery of accounting services by:

- Improving the timeliness, accuracy, and completeness of financial reporting through coordinated reporting schedules, standardized procedures, and enhanced accountability.
- Strengthening the Annual Comprehensive Financial Report (ACFR) and audit processes through earlier preparation, clearly defined responsibilities, improved documentation, and effective quality controls.
- Enhancing year-end close and carryforward processes through improved interdepartmental coordination, account reconciliations, expenditure reviews, and timely resolution of outstanding issues.

- Improving financial system reliability, data integrity, and reporting capabilities through continued enhancements to 1Cloud and support for the Oracle Human Capital Management (HCM) implementation.
- Strengthening internal controls and operational continuity through updated procedures, staff training, cross-training, and clearly defined responsibilities.
- Improving the efficiency and accuracy of financial transactions through enhanced monitoring of accounts payable and receivable, timely resolution of discrepancies, and expanded use of digital workflows.
- Monitoring reporting milestones, transaction processing, and operational performance to identify opportunities for continuous improvement.

BUDGET OFFICE
Municipal Code: Chapter 24 Part 5

For FY27, the Budget Office will continue to develop and administer the City's annual budget, provide financial and budgetary support to departments, and promote consistent budgeting practices throughout City government by:

- Coordinating the development, review, and execution of the annual operating budget to ensure alignment with City priorities, available resources, and applicable statutory and Municipal Code requirements.
- Collaborating with the Mayor's Office and departments to develop the Capital Improvement Program, maximize available funding sources, and minimize borrowing where feasible.
- Supporting efficient resource allocation and effective service delivery through ongoing budget analysis, expenditure monitoring, and departmental guidance.
- Improving the accuracy, transparency, accessibility, and presentation of budget documents to support informed decision-making and public understanding.
- Enhancing the annual budget development process through earlier departmental coordination, proactive identification of funding needs, and improved planning.
- Coordinating the annual review of City fees and standardizing departmental information to support compliance with Section 106.112 of the Municipal Code.
- Maintaining high-quality budget documents consistent with the GFOA Distinguished Budget Presentation Award criteria and recognized best practices.
- Improving budgetary processes, reporting, and system functionality through continued optimization of the City's 1Cloud financial management system.

GRANTS AND CONTRACT COMPLIANCE
Municipal Code: Chapter 24 Part 6

For FY27, the Grants and Contract Compliance Division will continue to strengthen grant administration, improve operational efficiency, and ensure accountability and compliance in the use of public funds by:

- Enhancing the Public Service Grants and Eastside Community Grants programs through improved processes, expanded use of technology, and more efficient service delivery.
- Strengthening grant and contract oversight through effective monitoring of recipient performance, expenditures, and compliance with contractual and regulatory requirements.
- Developing and refining standard operating procedures to promote consistency, strengthen internal controls, reduce errors, and improve operational efficiency.
- Improving grant administration throughout the grant lifecycle, from pre-award activities through contract closeout, to support timely execution and successful program outcomes.
- Enhancing staff training and coordination to ensure accurate and timely preparation of grant documentation, financial reports, and supporting expenditure information.
- Monitoring contract execution and invoice processing times to identify opportunities for improvement and reduce administrative delays.
- Promoting transparency, accountability, and public trust by ensuring grant recipients use public funds in accordance with established agreements and program requirements.

TREASURY
Municipal Code: Chapter 24 Part 2

For FY27, the Treasury Division will continue to promote sound financial management through prudent investment practices, effective debt administration, and efficient treasury operations by:

- Managing debt issuance and refinancing opportunities to minimize long-term borrowing costs while maintaining the City's strong credit profile and evaluating appropriate financing alternatives.
- Optimizing investment performance through prudent diversification, effective risk management, and maintenance of sufficient liquidity to meet operational requirements.
- Strengthening debt administration, compliance, accounting, and reporting processes to improve accuracy, efficiency, and transparency.
- Regularly reviewing and updating investment and debt management policies to maintain alignment with regulatory requirements, recognized best practices, and the City's financial objectives.
- Enhancing long-term pension investment performance and portfolio resilience through diversified asset allocations, including appropriate private market and alternative investments.
- Modernizing treasury operations through expanded electronic payment systems, reduced manual processes, and strengthened internal controls to improve efficiency and mitigate fraud risks.
- Monitoring investment, interest rate, credit, and counterparty exposures to protect City assets and maintain financial stability.
- Collaborating with City departments to support accurate financial reporting, timely payment processing, capital financing, and coordinated fiscal management.

PENSION OFFICE
Municipal Code: Chapter 24 Part 2 and Chapter 120

For FY27, the Pension Office will continue to administer pension benefits, safeguard plan assets, and provide responsive services to plan participants while promoting operational efficiency and compliance by:

- Ensuring the accurate and timely administration of pension benefits in accordance with applicable laws, Municipal Code provisions, and Pension Board rules.
- Strengthening internal controls, compliance monitoring, and risk management practices to protect pension assets and ensure program integrity.
- Modernizing pension administration through increased automation, improved information systems, and electronic tracking to enhance accuracy, efficiency, and service delivery.
- Enhancing customer service and communication for active and former employees, retirees, survivors, beneficiaries, Pension Boards, and other stakeholders.
- Supporting initiatives that promote the financial well-being and retirement readiness of employees and former employees.
- Managing pension investments prudently to support long-term financial sustainability and maximize risk-adjusted returns consistent with plan objectives.
- Controlling administrative and investment expenses through efficient operations, process improvements, and effective resource management.

RISK MANAGEMENT
Municipal Code: Chapter 24 Part 4

For FY27, the Risk Management Division will continue to protect City employees, assets, and financial resources through effective risk mitigation, insurance administration, workplace safety, and claims management by:

- Enhancing analysis of loss trends and claims data to identify risks, strengthen prevention strategies, and reduce the frequency and severity of losses.
- Improving employee safety and emergency preparedness through training, facility evacuation drills, incident response exercises, and support for Emergency Operations Center activations.
- Coordinating insurance recoveries and Federal Emergency Management Agency (FEMA) reimbursements to maximize eligible funding and minimize financial exposure.

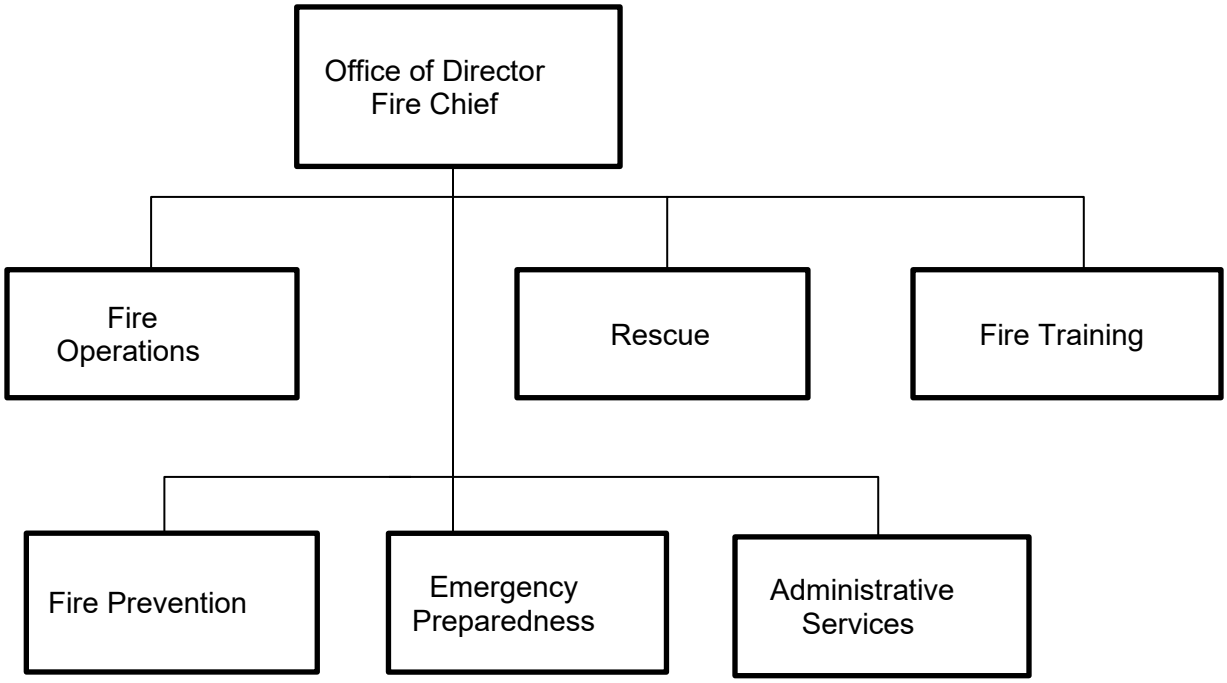
- Strengthening workers' compensation administration, including first responder presumption claims, through effective claims monitoring, risk mitigation, and loss prevention initiatives.
- Expanding the use of technology, data analytics, and staff training to improve risk identification, claims management, and departmental decision-making.
- Providing responsive and cost-effective claims administration for the City's self-insurance programs through proactive case management, performance monitoring, and continuous process improvements.
- Evaluating insurance market conditions, coverage options, and emerging risks to maintain appropriate protection while managing insurance costs and financial exposure.

FIRE AND RESCUE

DEPARTMENT FUNCTION AND ACTIVITIES CODE SECTION:
Chapter 31

DEPARTMENT VISION:
To provide the finest fire and EMS services by operating from modern facilities, utilizing effective vehicles, tools, and equipment, outfitting firefighters with state-of-the-art protective gear, and sustaining a work environment that supports high morale, safety, and professionalism.

DEPARTMENT MISSION:
To minimize the loss of life and property resulting from fire, medical emergencies, and disasters through prevention, education, fire suppression, emergency medical service, and emergency preparedness. This mission is carried out in the most cost-effective manner, maximizing available resources while never sacrificing member safety.



MAJOR PROGRAMS AND SERVICES:

EMERGENCY PREPAREDNESS

- Strengthening community resilience through prevention, protection, mitigation, response, and recovery initiatives.
- Coordinated all-hazards emergency management and homeland security services.
- Operating and maintaining the Duval County Emergency Operations Center (EOC).
- Enhancing situational awareness via the Duval County Watch Office.
- Maintaining readiness of critical response assets, including MIMU and disaster response vehicles.
- Strengthening interagency coordination for terrorism prevention and catastrophic incident response.
- Maintaining planning frameworks such as CEMP, LMS, IPP, and COOP.
- Administering federal/state disaster recovery programs, including FEMA Public Assistance.
- Pursuing and managing preparedness grants (UASI, SHSGP, EMPG, EMPA, AFG, RCPGP, PSG).
- Delivering NIMS/ICS/HSEEP-compliant training and exercises.
- Expanding public outreach and crisis communication for community preparedness.
- Maintaining programs supporting vulnerable populations (Special Medical Needs Registry, REVAMP).
- Supporting hazard mitigation planning and grants (HMGP, FMA).

FIRE OPERATIONS

- Structural and wildland fire suppression.
- Emergency Medical Services response.
- Specialized rescues: vehicle extrication, high-angle, confined space, trench, USAR.
- Hazardous materials mitigation.
- Marine and aircraft firefighting (ARFF).
- Public education and risk reduction.
- Ocean Rescue operations at Huguenot and Hanna Parks.

FIRE PREVENTION

- Fire safety inspections for commercial occupancies.
- Plans review and certificate of use assessments.
- Specialized inspections (events, vendors, lodging, fire watches, complaints).
- Public education and community risk reduction.
- Stakeholder coordination on compliance and safety.

FIRE TRAINING

- Recruit training programs.
- EMT/Paramedic certification and recertification.
- Advanced rescue training (ARFF, technical rescue, HazMat, shipboard firefighting).
- Operation of scenario-based fire training facilities.
- Continuing education and professional development.

OFFICE OF DIRECTOR - FIRE CHIEF

- Executive leadership and strategic oversight.
- Public relations and media coordination.
- Ethics Office management.
- Professional Standards oversight.
- Health and Safety Command.

- JFRD Apprentice Program management.
- Finance and Budget Compliance.

RESCUE
- Clinical education and professional development.
- Clinical quality improvement.
- Medication and controlled substance management.
- EMS community outreach.
- Mobile Stroke Treatment Unit operations.
- Shared services with fire operations and citywide partners.

ADMINISTRATIVE SERVICES
- JFRD facilities construction, renovation, and repair.
- Tactical Support Facility operations (apparatus acquisition and equipment management).
- Logistical Support Facility operations (uniforms, gear, medical supplies distribution).
- Coordination of fleet management and public works.

DIVISIONAL STRATEGIES AND GOALS:

OFFICE OF DIRECTOR - FIRE CHIEF
Strategies and plans to accomplish divisional goals:
- Maintain industry-leading fire and EMS services.
- Recruit and hire a diverse workforce.
- Continue apprentice and scholarship hiring programs.
- Maintain recurring private funding for candidate sponsorship.
- Continuing PATH Team support for unhoused populations.
- Improve plan review efficiency.
- Strengthen safety standards and oversight.
- Maintain fiscal responsibility in budget and procurement.
- Prepare annual departmental operations report.
- Pursue reinstatement of Catherine Street Fire Museum's historic designation.
- Advance firefighter safety and equipment modernization.

EMERGENCY PREPAREDNESS
Strategies and plans to accomplish divisional goals:
- Administer and coordinate comprehensive homeland security and EM services.
- Maintain the five pillars of emergency management.
- Manage the EOC and Watch Office.
- Maintain readiness of Port Security Disaster Operations Center and MIMU.
- Coordinate terrorism/catastrophic preparedness.
- Prepare and update CEMP, LMS, IPP, COOP.
- Manage FEMA PA programs.
- Provide NIMS/ICS/HSEEP training.
- Apply for/manage all relevant EM grants.
- Conduct public education and preparedness outreach.
- Maintain Special Medical Needs and REVAMP databases.
- Review healthcare facility emergency plans.

FIRE OPERATIONS
Strategies and plans to accomplish divisional goals:
- Enhance training to improve response capabilities.
- Strengthen safety through company-level and supervisory training.

- Reduce vehicle accidents through advanced operator training.
- Maintain ISO Class I standards.
- Reduce firefighter carcinogen exposure via decontamination protocols.
- Provide quality ocean rescue services.

FIRE PREVENTION
Strategies and plans to accomplish divisional goals:
- Conduct annual fire safety inspections.
- Maintain staffing for community growth.
- Improve plan review turnaround time.
- Enhance certification and training for plan review staff.
- Manage food truck safety certification.
- Deliver robust public education programs.
- Promote smoke detector installation awareness.

FIRE TRAINING
Strategies and plans to accomplish divisional goals:
- Expand core suppression training for newer workforce.
- Conduct advanced recruit classes for upcoming retirements.
- Maintain compliance with state-mandated training.
- Expand training for EV hazards, solar panel impacts, and lightweight construction.
- Enhance ladder company proficiency.
- Provide officer development programs.
- Sustain ISO-required training.
- Maintain readiness for specialty teams.
- Support Florida Task Force 5 training.
- Offer HazMat tech and ARFF training.
- Provide chainsaw training for hurricane readiness.
- Continue wellness initiatives.
- Provide ACLS, BLS, PALS certifications.

RESCUE
Strategies and plans to accomplish divisional goals:
- Continue industry-leading fire-based EMS care.
- Advance EMS best practices through education and modern equipment.
- Expand Mobile Stroke Unit program.
- Sustain Critical Care Rescue program through recruitment and retention.
- Participate in opioid recovery initiatives (CORE program).
- Modernize ePCR system to cloud-based platform.

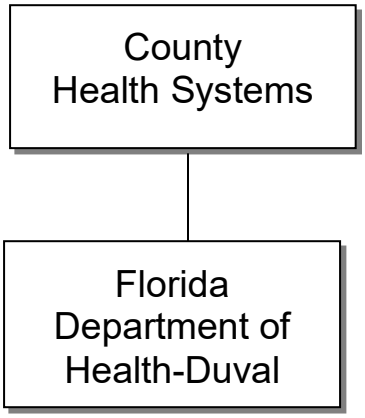
ADMINISTRATIVE SERVICES
Strategies and plans to accomplish divisional goals:
- Begin construction of Stations 67, 78, and 77.
- Complete Fire Health and Wellness Building and Marine Unit facility renovations.
- Replace critical fire operations vehicles.
- Maintain logistics for 2,000+ employees.
- Support firefighter health, safety, and future readiness.

HEALTH ADMINISTRATOR

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

DEPARTMENT VISION:
To be the Healthiest State in the Nation.

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



MAJOR PROGRAMS AND SERVICES:

- **Sexually Transmitted Disease Prevention Program -** This program is required to enforce the Control of Sexually Transmissible Disease Act, Chapter 384, Florida Statutes. The program includes: 1. Ensuring that all providers and laboratories in Duval County that diagnose and treat an individual for a sexually transmissible disease (STD) report the information in an appropriate and timely manner; 2. Providing education and consultation for providers to make certain that they are treating individuals according to current CDC STD treatment guidelines; and 3. Conducting investigations of infected individuals and their partners by Disease Intervention Specialists (DIS) to find the source and spread of disease in our community, then intervene and prevent additional individuals in our community from becoming infected. These investigations also ensure that pregnant women are screened for STDs, and that education and counseling are provided to the community on safe sexual health practices in accordance with the law.
- **Immunization Program -** This program ensures and broadens access to immunizations for a diverse population of both children and adults in Duval County. Maintaining high immunization coverage is essential to protect against vaccine-preventable diseases and ensure the overall health of our community. The program includes: 1. Providing the community with access to immunizations; 2. Marketing efforts including billboards, buses and bus shelters, local magazines, and radio ads; 3. Community outreach continuing reminder calls; 4. Participation in local events; and 5. Providing education to encourage timely vaccinations.
- **Primary Care Program -** This program provides pediatrics and women's health, dentistry, maternity care and family planning services to the underserved members of our community. The program includes the operation of several health centers and clinics at community-based sites where medical professionals provide comprehensive care, including being on call 24 hours a day for emergencies.

- **Hospital Emergency Room Alternative Program (HERAP)** - This program is designed to improve health outcomes for persons living with HIV/AIDS in our community and assist those individuals with finding a medical home and thereby divert them from relying on emergency rooms for their HIV Care. The program includes: 1. Providing clinical care and treatment for HIV-infected people and people at risk for HIV infection; 2. Providing interventions to improve medication adherence and risk reduction; 3. Case management services; 4 Outreach events; 5. On-site lab and x-ray exams; and 6. Mental health and substance abuse counseling for patients and nutritional counseling.

STRATEGIES / PLAN TO ACCOMPLISH DEPARTMENTAL GOALS:

The Florida Department of Health in Duval County (DOH - Duval) is a partnership between the State of Florida and the City of Jacksonville. DOH - Duval is one of the 67 county health departments that are part of the Florida Department of Health. The funding for DOH - Duval comes from the State of Florida, the City of Jacksonville and from county fees to deliver services to Duval County citizens as mandated by Florida Statutes Chapter 154.01. The City of Jacksonville funds approximately 2% of the total operating budget for DOH - Duval.

DOH - Duval provides health services for the entire population of Duval County, and employs a staff of 386 with a $45 million budget. DOH - Duval provides health promotion and disease prevention services through communicable disease control and monitoring, environmental health, emergency preparedness, mental health care, pharmacy and laboratory services. DOH - Duval has involved the citizens of Jacksonville in various capacities, such as coalitions, focus groups and advisory councils.

To accomplish its goals, 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.

JACKSONVILLE HUMAN RIGHTS COMMISSION

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

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

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

MAJOR PROGRAMS AND SERVICES:
EMPLOYMENT DISCRIMINATION INVESTIGATION AND ENFORCEMENT
An individual who believes he/she has been subjected to discriminatory employment actions based on his/her race, color, sex, sexual orientation, gender identity, religion, national origin, disability, marital status or age may file a charge of discrimination. Based on the facts obtained during the initial evaluation of the allegations, the JHRC may file a formal charge of discrimination against the organization identified.

HOUSING DISCRIMINATION INVESTIGATION AND ENFORCEMENT
Anyone who has been or will be harmed by a discriminatory housing practice based on his/her race, color, sex, sexual orientation, gender identity, religion, national origin, disability, marital status, or age may file a charge of discrimination. Based on the facts obtained during the initial evaluation of the allegations, the JHRC may file a formal charge of discrimination against the property owner, property manager, developer, real estate agent, mortgage lender, homeowners' association, insurance provider, and others who affect housing opportunities.

PUBLIC ACCOMMODATION DISCRIMINATION INVESTIGATION AND ENFORCEMENT
A place of public accommodation is any establishment, service, place or building which offers, sells, or otherwise makes available to the public any goods, services, facilities, privileges or advantages. An individual may file a complaint of discrimination if he/she has been denied the full and equal enjoyment of goods, services, or facilities offered to the general public based on his/her race, color, national origin, sex (including pregnancy), sexual orientation, gender identity, religion, age, disability, familial status, marital status, or ancestry. Based on the facts obtained during the initial evaluation of the allegations, the JHRC may file a formal charge of discrimination against the organization identified.

EQUAL OPPORTUNITY/EQUAL ACCESS COMPLIANCE
The Office of Equal Opportunity/Equal Access is responsible for handling the City's EEO compliance function in accordance with requirements for contractors who are recipients of federal funds and grants. The City's appointed officials/employees, managers and supervisors shall be responsible for complying with the EO/EA Program and ensuring that the principles of equal employment are applied to all terms of employment.

STRATEGIES / PLAN TO ACCOMPLISH DEPARTMENTAL / DIVISIONAL GOALS:
HUMAN RIGHTS COMMISSION
To promote and encourage fair treatment and equal opportunity for all people, promote mutual understanding and respect among all groups, and endeavor to eliminate discrimination. The Jacksonville Human Rights Commission (JHRC) has the authority to enforce local anti-discrimination laws and to conduct investigations into discriminatory practices in employment, housing, and public accommodations. The JHRC also implements the policies outlined in the Equal Opportunity / Equal Access (EO/EA) program for the City, ensures compliance with federal reporting requirements, and provides positive steps to correct

or eliminate the vestiges of past discriminatory practices that may have adversely denied full and equal participation by under-represented groups in the City's workforce.

- Train staff, improve procedures and implement technology that will allow JHRC to continue processing discrimination inquiries/complaints within the timeline required by the Jacksonville Ordinance Code and the requirements of our federal partners, the U.S. Equal Employment Opportunity Commission (EEOC) and the U.S. Department of Housing and Urban Development (HUD).
- Increase the number of cases settled/resolved through JHRC's volunteer mediation program and/or through the conciliation process.
- Continue to partner with federal, state and local agencies, such as the EEOC, HUD and Jacksonville Area Legal Aid (JALA), and other organizations on preventing/eliminating discriminatory practices in Jacksonville/Duval County.
- Plan upcoming 2026/2027 educational/outreach events (e.g., October 2026 Lunch & Learn, April 2027 Fair Housing Symposium, and May 2027 Lunch & Learn among others).
- Increase education/outreach and training for members of the public and for employers, housing providers and other businesses on anti-discrimination laws.
- Continue CDBG grant-funded fair housing advertising and media campaign and other advertising through JHRC's website and Facebook page.
- Continue implementation of and training/advertising for JHRC's Study Circles and Gracious Space programing.
- Programs, projects and events that support JHRC's mission & vision.

EQUAL EMPLOYMENT OPPORTUNITY DIVISION

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

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

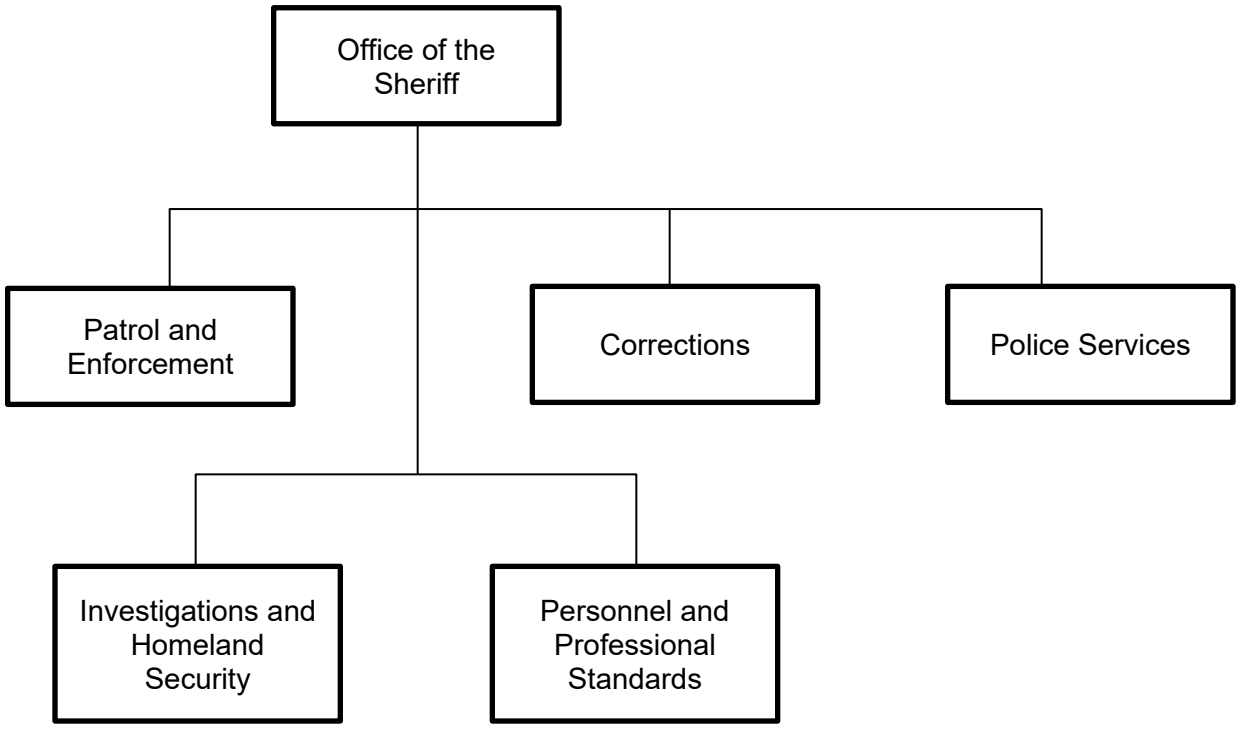
JACKSONVILLE SHERIFF'S OFFICE

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

DEPARTMENT VISION:
The vision of the Jacksonville Sheriff's Office is to serve the citizens of Duval County by approaching our work with a service-oriented mindset, enforcing the law, promoting public safety, being transparent, and fostering a safer and more secure Jacksonville for all.

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

Collectively and individually, they carry out the mission of the agency: "To Serve and Protect in Partnership with our Community".



MAJOR PROGRAMS AND SERVICES:
PATROL AND ENFORCEMENT:
This area of the Jacksonville Sheriff's Office responds to calls for service, special events management, crime prevention initiatives, and is essential in community policing efforts within the Jacksonville community.

CORRECTIONS:
The Department of Corrections is dedicated to providing order and stability to incarcerated offenders.

POLICE SERVICES:
This area of the agency oversees support services that help keep the agency operational to include emergency communications, logistical, and technological support.

INVESTIGATIONS AND HOMELAND SECURITY:
The Department of Investigations & Homeland Security is responsible for investigating crimes and implementing strategies to proactively address public safety concerns.

PERSONNEL AND PROFESSIONAL STANDARDS:
JSO's Department of Personnel & Professional Standards oversees the agency's recruitment efforts, manages professional development strategies and personnel, and maintains policies.

STRATEGIES AND GOALS:

- Throughout the fiscal year, the Sheriff's Office continued to connect with citizens through Sheriff's Walks, six district town hall meetings, and informative social media posts and podcast topics.
- As Jacksonville continues to grow, the Jacksonville Sheriff's Office is investing in technology that helps officers respond faster, make more informed decisions and better protect the community. In Summer 2026, the agency announced the "Drone as First Responder" pilot program aimed at locating missing and endangered people, tracking dangerous suspects, recovering critical evidence, and providing thermal imaging and aerial support during fires and other emergencies.
- In Spring 2026, a multi-day operation known as "Operation Checkmate," targeted people using the internet to solicit children for sex. The operation resulted in 31 arrests. Operations like this reduce the demand for child exploitation and help keep our children safe.
- Throughout the last 31 years the Jacksonville Sheriff's Office has had a citizen engagement program aimed at forming relationships with police to make the community a safer place. Originally launched in 1995, under Sheriff Nat Glover, the program has evolved and was rebranded in 2016 from Sheriff's Advisory Council (ShAdCo) to Sheriff's Watch. The program focuses on meetings with citizens in the areas where they work and live, providing an opportunity for face-to-face discussion about crime issues facing Jacksonville neighborhoods. Sheriff Waters and his team are focused on continuing enhancements to the program with an emphasis on surrounding businesses all with the goal of a safer community and stronger relationships.
- In September 2026, the Sheriff's Office moved from downtown Jacksonville to the Riverside area to a space that will help the agency more efficiently serve and protect the growing population in Jacksonville.

KIDS HOPE ALLIANCE

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

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

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

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

YOUTH PROGRAMS
Kids Hope Alliance (KHA) funds and oversees programs and services that support the well-being and development of children, youth, and families throughout Jacksonville and Duval County. Major functions include managing public funding, contracting with community-based service providers, monitoring program performance and compliance, and supporting programs focused on areas such as early learning, out-of-school time, youth development, and family support.

SPECIAL EVENTS AND COMMUNITY PROGRAMMING
KHA supports community events such as the Historic Eastside Back-to-School Event, which helps prepare local children and families for a successful school year by connecting them with resources and support. KHA also hosts a Vendor Fair, providing an opportunity for families and community members to connect with KHA-funded providers and learn about the programs, services, and resources available throughout Jacksonville.

SHARED SERVICES/COORDINATION
KHA collaborates with the City of Jacksonville Parks, Recreation and Community Services Department, Journey Forward, and other community partners to expand access to programs, resources, and support for children, youth, and families.

STRATEGIES AND GOALS:
We plan to accomplish our Departmental goals for FY 27 by:

- Prioritize child health, safety, and overall well-being in every program, process, and decision.
- Streamline internal processes to increase efficiency and free staff to better support providers, children, and families.

- Ensure consistency, transparency, and impartiality in all decision-making, provider services, and departmental support.
- Establish clear expectations and accountability across the department to strengthen communication, performance, and continuous improvement.
- Provide high-quality mandatory and optional training—internally and externally—that meets the needs of staff and service providers.
- Uphold a high standard of public service by responding to all customers promptly, thoroughly, and professionally.
- Build effective checks and balances into every process to enhance consistency, continuity, and quality without creating inefficiencies.
- Deliver evidence-based services through our nonprofit partners and connect children, youth, and families to sustainable supports that promote long-term success.
- Collaborate with public and private partners to develop creative, accessible, and responsible solutions to community challenges affecting children, youth, and families.
- Advocate for municipal, state, and federal funding to appropriately support the needs of all children, youth, and families within a coordinated system of care.
- Strengthen the marketing and branding of Kids Hope Alliance programs through consistent, collaborative outreach.
- Promote KHA’s impact through diverse communication methods that highlight our commitment to improving the quality of life for all children, youth, and families.

MEDICAL EXAMINER

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

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

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

MAJOR PROGRAMS AND SERVICES:
The Medical Examiner's Office is mandated by Florida Statute to investigate and certify deaths and to approve cremations as outlined in F.S. 406.11.

The Medical Examiner's Office provides highly professional forensic services to the citizens of Clay, Columbia, Duval, Hamilton, and Nassau counties. These services include providing critical information and support to families, law enforcement agencies, state attorneys, organ procurement organizations, tissue and eye banks, funeral homes, as well as educational services for medical students and residents.

STRATEGIES / PLAN TO ACCOMPLISH DEPARTMENTAL GOALS:
The Medical Examiner's Office will continue to identify and overcome challenges arising from the increase in workload. During FY 27, the Medical Examiner's Office will focus on:

- Providing quality and timely services to the counties under our jurisdiction and to individuals and agencies seeking our assistance.
- Establishing new and maintaining existing relationships with universities and organizations dedicated to medical education and professional development.
- Fostering a collaborative, supportive, and healthy organizational climate that values and recognizes employees, aids in employee retention, and strengthens our reputation as a premier workplace.

MILITARY AFFAIRS AND VETERANS

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

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

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

MAJOR PROGRAMS AND SERVICES:

- **Veteran and Military Family Support:** The Military Affairs and Veterans Department (MAVD) provides direct support services to veterans, transitioning service members, and military families through programs that address food insecurity, employment, transportation, legal assistance, financial stability, and access to social services. The Department's Food Farmacy program, established in 2025, distributes fresh groceries to thousands of military families each month through locations in Mayport and Jacksonville's Westside. Additional services are provided through partnerships with CareerSource, Jacksonville Legal Aid, Three Rivers Legal Services, and other community organizations.
- **Workforce Development and Employment Services:** MAVD connects veterans and transitioning service members with employment opportunities through the City's Jobs-for-Vets program. During FY 2025-26, the Jobs-for-Vets website averaged more than 10,000 visits per month and was supported by over 500 participating employers committed to veteran hiring. The Department also provides career planning and workforce transition assistance to military personnel entering civilian employment.
- **Homeless Veteran Reintegration Services:** Through a U.S. Department of Labor Homeless Veterans Reintegration Program grant, MAVD provides employment, housing, and supportive services to veterans experiencing homelessness. In 2026, the program served 728 veterans, enrolled 90 homeless veterans in intensive services, placed 74 veterans into permanent housing, and secured permanent employment for 74 formerly homeless veterans.
- **Community Outreach and Veteran Recognition:** MAVD promotes awareness of veteran resources and honors military service through community engagement and recognition events. Major annual programs include the Celebration of Valor series, Veterans Summit, Homeless Veterans Jobs and Resource Fair, Veterans Day Recognition Breakfast, Veterpreneur Summit, Military Spouse Appreciation Night Out, Veteran Service Officer outreach events, and the City of Jacksonville Memorial Day Observance, which annually attracts more than 2,000 attendees.
- **Military Affairs and Installation Support:** The Department serves as the City's primary liaison to military installations and defense-related organizations. MAVD works with military leadership, governmental agencies, and community stakeholders to support military readiness, advocate for military infrastructure investments, and preserve the long-term viability of Naval installations and defense missions within Duval County.
- **Grant Administration and Resource Management:** MAVD administers more than $3 million in active grant funding to support veterans, military families, workforce development initiatives, and military compatibility programs. Grant-funded services expand the Department's capacity to provide direct assistance and leverage external resources to meet community needs.

STRATEGIES / PLAN TO ACCOMPLISH DEPARTMENTAL GOALS:
In FY 26-27 the design for the Veterans and Military Families Community Center will be complete. Additionally, demolition/site prep will begin on the location in 2027.

The design and construction documents for the Veterans Memorial Wall Shade structure have been received and MAVD is working with the Public Works Department on soliciting construction bids.

Other strategies to accomplish goals include:

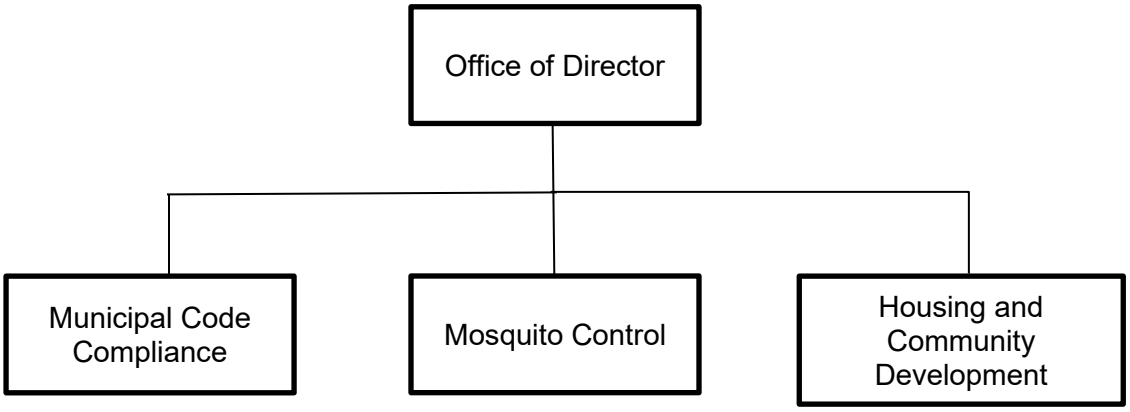
- **Expand Food Security Initiatives:** MAVD will enhance its food assistance capacity through the operation of a centralized food storage facility in the Ed Ball Building and the pursuit of grant funding for commercial refrigeration equipment. The Department will continue partnerships with community organizations to increase food distribution opportunities for veterans and military families throughout the year.
- **Increase Access to Veteran Services:** The Department will continue expanding access to Veteran Service Officers, career planning resources, social services, transportation assistance, financial assistance, legal services, and tax preparation support to improve service delivery and better address veterans' needs.
- **Strengthen Community Awareness and Engagement:** MAVD will continue to increase public awareness of available programs and services through coordinated outreach efforts, including community presentations, digital media campaigns, podcasts, advertising partnerships, and strategic engagement with veterans and community organizations.
- **Protect Military Installations and Promote Compatible Land Use:** The Department will pursue additional state grant funding to support encroachment prevention and compatible land-use initiatives surrounding Duval County's Naval installations. These efforts will build upon the more than 1,770 acres protected to date and help preserve military readiness and future mission growth.
- **Support Jacksonville's Military Community Growth:** With more than 950 service members transitioning to the Jacksonville area each month, MAVD will continue efforts to attract, retain, and support military families through enhanced employment, housing, and quality-of-life initiatives.
- **Advocate for Military Readiness and Economic Impact:** The Department will collaborate with military commands, the Jacksonville Chamber of Commerce, the Jacksonville Area Ship Repair Association, the Florida Defense Alliance, and other stakeholders to address emerging federal budget, workforce, and infrastructure challenges affecting local military installations and defense-related employment.
- **Pursue Additional Grant Funding:** MAVD will seek new state, federal, and private grant opportunities to expand service capacity, enhance veteran support programs, and maximize the use of external funding sources to achieve departmental objectives.

NEIGHBORHOODS

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

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

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



MAJOR PROGRAMS AND SERVICES:

NEIGHBORHOODS SERVICES OFFICE / OFFICE OF THE DIRECTOR

- The Neighborhood Services Office (NSO) focuses on citizen participation and neighborhood improvements.
- Coordinates the activities of two supervisors and four Neighborhood Coordinators, who work with neighborhood organizations, and six Citizen Planning Advisory Committees (CPACs).
- Facilitates and enhances communication between city government and local communities, neighborhood organizations, local businesses, educational institutions, and residents to make sure the needs of the community are being met, and neighborhoods maintain or improve the current standard of living.
- Functions as a community liaison by providing information, services and support that encourage, inspire, educate, and enable citizens to build stronger neighborhoods that make Jacksonville a safe, attractive, and inviting City in which to live.
- Focuses on citizen participation, strengthening and supporting neighborhood organizations in support of the Mayor's priority component "Constituency and Community Outreach".

MUNICIPAL CODE COMPLIANCE DIVISION (MCCD)

- Protects and enhances the health, safety, and welfare of the community through fair, consistent, and transparent enforcement of property maintenance and zoning regulations.
- Delivers efficient, education-oriented services that promote compliance, support responsible development, elevate the quality of life for all residents, and strengthen public trust in local government.

HOUSING AND COMMUNITY DEVELOPMENT

- Designated as the official housing agency for the city for affordable housing and all other similar matters, except those for which the Jacksonville Housing Authority is responsible.
- Administers and operates Jacksonville's affordable housing programs, supports neighborhood development in the city and assists with a variety of structural and organizational improvements.
- Revitalizes slum and blighted areas.
- Administers U.S. Department of Housing and Urban Development (HUD) funded programs such as the Community Development Block Grant (CDBG), Housing Opportunities with Persons with Aids (HOPWA), Emergency Shelter Grants (ESG) and HOME programs.
- Administers funding with the State of Florida through the State Housing Initiative Partnership (SHIP) program for developing and implementing programs that principally benefit low- and moderate-income citizens or aid in the prevention or elimination of slum and blight.
- The 11-member Housing and Community Development Commission advises, oversees, and provides guidance to the division, and serves as the Affordable Housing Advisory Committee required under the SHIP program.

MOSQUITO CONTROL

- Responsible for all activities in the City of Jacksonville relating to the control of mosquitoes and arbovirus surveillance monitoring throughout Jacksonville.
- Performs under an Integrated Mosquito Management (IMM) approach in controlling mosquitoes.
- Works to improve the quality of life and protect the health of the citizens of Jacksonville as they battle the mosquito population.
- Performs larviciding on a large scale, thereby controlling mosquitoes before they can mature into adult mosquitoes.
- Makies use of the Field Seeker data management system to record all truck ULV applications to provide justification for the applications and track their progress for the Federal Emergency Management Agency (FEMA) and Florida Agriculture Consumer Services (FDACS).
- Conducts surveillance of mosquito arbovirus and adult mosquitoes using trapping locations in Jacksonville upgraded to use CDC light traps equipped with CO2 and BG Lure as an attractant.

DIVISIONAL STRATEGIES AND GOALS:

NEIGHBORHOODS SERVICES OFFICE / OFFICE OF THE DIRECTOR

- Deliver professional, courteous, and consistently timely customer service and communication.
- Activate communities by expanding and encouraging citizen engagement, including recruiting community leaders to join the Citizen Planning Advisory Committees.
- Provide educational programs and guidance to educate neighborhood leaders and strengthen communication between residents and city departments.
- Execute an annual Neighborhood Award Program that acknowledges activities or projects that enhance the community with physical revitalization or social and/or cultural programming.
- Increase the number of neighborhood and community-based organizations registered in the City of Jacksonville's Neighborhood Organizations/Cleanup Directory.
- Respond to requests from neighborhood organizations to attend community meetings and programs to provide information and awareness of services offered through the Neighborhoods Department.
- Work to develop community organizations or neighborhood associations where none exist.
- Assist and encourage community members / groups to promote grassroot events and activities to engage their community.
- Connect organizations, committees, and agencies to needed resources.

MUNICIPAL CODE COMPLIANCE DIVISION (MCCD)

- Support the preservation and enhancement of Jacksonville's cultural and historic assets by ensuring development aligns with community character.
- Promote clear and accessible standards that encourage public art, cultural expression, and design that contribute to economic vitality while maintaining neighborhood integrity.
- Foster a regulatory environment where compliance and economic growth are mutually supportive.
- Reduce barriers for small businesses and encourage entrepreneurship, by emphasizing education, streamlined processes, and practical solutions while maintaining adherence to applicable standards.
- Advance safe, sanitary, and habitable living conditions by addressing substandard housing, mitigating environmental hazards, and applying equitable enforcement practices.
- Support vulnerable populations while improving overall neighborhood health outcomes.
- Promote balanced and sustainable growth by ensuring development is consistent with zoning requirements and long-term planning objectives.
- Support infrastructure that is safe, functional, and aligned with community expectations through targeted initiatives and corridor-based strategies.
- Enhance community safety by addressing unsafe structures and hazardous conditions through proactive enforcement and coordinated response efforts.
- Strengthen neighborhood resilience by integrating strategic interventions that prepare communities for and respond to emergencies.

HOUSING AND COMMUNITY DEVELOPMENT (HCDD)

- Use CDBG funds for activities that benefit persons of low and moderate income as indicated in Section III of the Fiscal Year 2026-2027 Proposed Projects of the City's Consolidated Plan / Action Plan.
- Use HOME funds from HUD and accumulated program income to further increase the availability of decent, safe, and affordable housing for individuals below 80% of the area median income.
- Facilitate use of HOPWA funds from HUD by non-profit agencies to carry out activities that address the priority needs and community-identified objectives associated with housing persons with HIV/AIDS.
- Use ESG funds from HUD for a variety of homelessness responses.
- Use SHIP program funds from the State to produce and preserve affordable homeownership and multifamily housing for low, moderate, and middle-income families.

MOSQUITO CONTROL DIVISION (MCD)

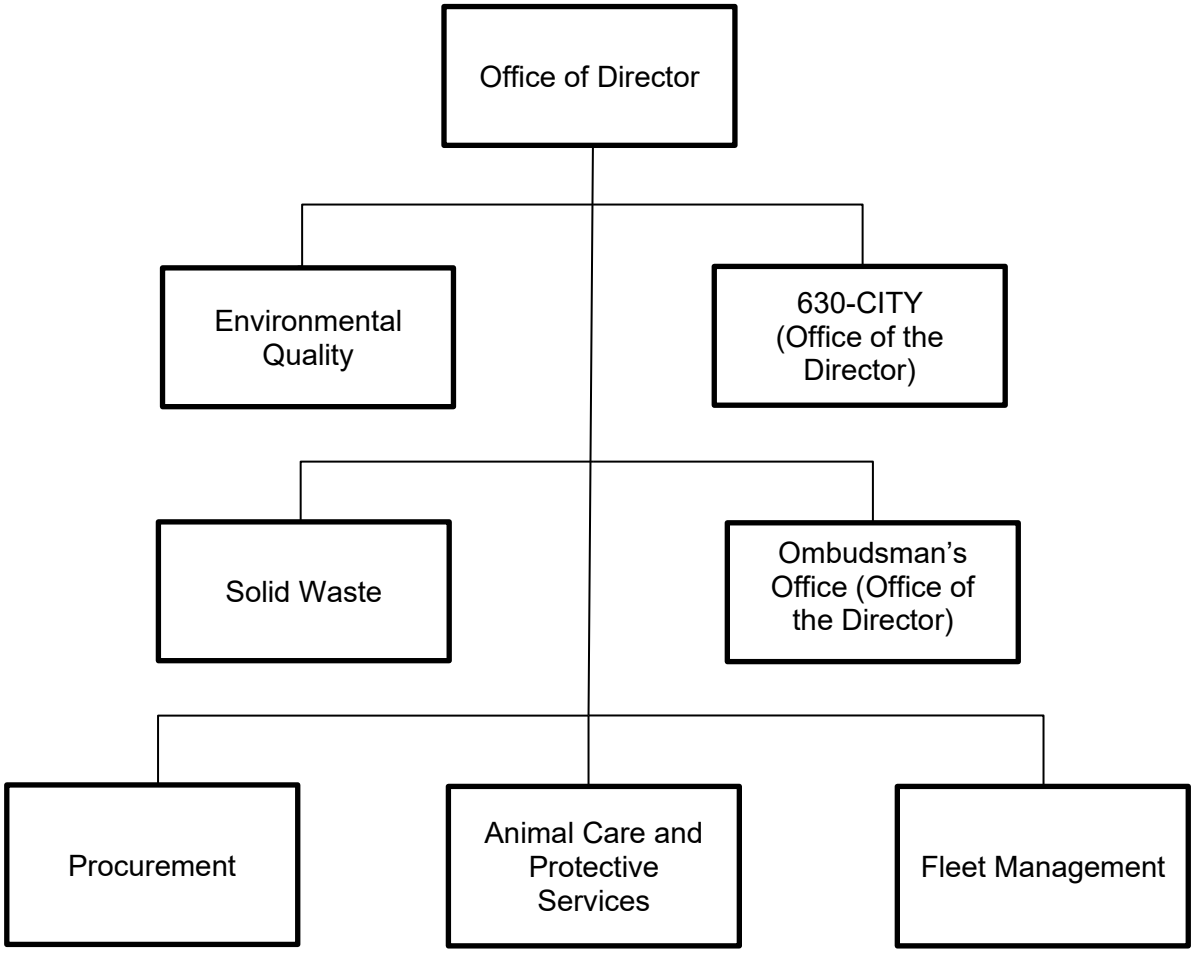
- Collaborate with the Department of Health in enhancing public education on premise sanitation to prevent large mosquito populations and the diseases that they transmit.
- Expand the existing adult mosquito surveillance program by implementing qPCR capabilities to increase test efficiency, improve disease detection, and support proactive mosquito control efforts.
- Facilitate MCD's field staff having the essential tools and educational material to empower the citizens of Jacksonville on the elimination of mosquito habitats and to elevate public health and quality of life.
- Minimize mosquito impacts, promote public awareness, and support a safe, comfortable outdoor environment.

OFFICE OF ADMINISTRATIVE SERVICES

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

DEPARTMENT VISION:
The Office of Administrative Services envisions a city strengthened by responsive, innovative, and sustainable operations that empower our teams to deliver services with integrity, efficiency, and compassion. By fostering collaboration, embracing accountability, and striving for continuous improvement, we aim to enrich our community and exemplify exceptional public stewardship.

DEPARTMENT MISSION:
The Office of Administrative Services supports the city by operating with integrity, innovation, and efficiency. We enhance the well-being of our community, ensure responsible stewardship of public resources, and promote transparency and accountability. Through collaboration and continuous improvement, we provide outstanding service that reflects our commitment to the residents we serve.



MAJOR PROGRAMS AND SERVICES:

OFFICE OF THE DIRECTOR

Municipal Code: Chapter 23, Chapter 1

- **Departmental Leadership and Administration:** Provides leadership, direction, and administrative oversight for departmental divisions, including the development of policies, procedures, and operational priorities.
- **Financial and Operational Management:** Delivers essential financial, managerial, and administrative support that enables each division to achieve its goals and collectively advance the mission of the department.
- **Blight Reduction and Interdepartmental Coordination:** Coordinates citywide blight reduction initiatives through interdepartmental collaboration, resource alignment, and data-driven strategies to improve neighborhood conditions and quality of life.

ENVIRONMENTAL QUALITY

Municipal Code: Chapter 23, Chapter 8

- **Air Quality Monitoring and Compliance:** Monitors ambient air quality, administers air permitting and industrial compliance programs, and oversees asbestos abatement requirements for demolition and renovation activities.
- **Water Resource Protection and Monitoring:** Conducts surface water quality monitoring throughout the St. Johns River and its tributaries and administers groundwater well permitting to protect local water resources.
- **Wastewater and Stormwater Regulation:** Oversees private sewage pump station inspections, wastewater collection system permitting, and the City's Municipal Separate Storm Sewer System (MS4) program to promote regulatory compliance and protect water quality.
- **Hazardous Materials Management and Emergency Response:** Conducts petroleum storage tank and hazardous waste generator inspections, provides compliance assistance, and coordinates environmental response and cleanup activities associated with hazardous material incidents.
- **Environmental Education and Community Programs:** Coordinates environmental outreach, litter reduction, recycling education, water quality initiatives, and community beautification programs, including Keep Jacksonville Beautiful and Basin Management Action Plan (BMAP) activities.

630-CITY (OFFICE OF THE DIRECTOR)

Municipal Code: Chapter 23, Chapter 5

- **Customer Service and Service Request Management:** Serves as a centralized point of contact for residents, businesses, and visitors by responding to inquiries, processing service requests, and coordinating with City departments to facilitate timely resolution.
- **Information Management and Public Records Coordination:** Maintains accurate and accessible customer service information and coordinates the intake, routing, and documentation of public records requests in accordance with applicable requirements.
- **Interdepartmental Coordination and Service Improvement:** Collaborates with City departments to streamline service delivery, improve communication, and maintain consistent customer service standards.
- **Staff Development and Emergency Operations Support:** Provides employee training and operational support to maintain service quality and assists the Emergency Operations Center during natural disasters and other emergencies to ensure continuity of communication and services.

SOLID WASTE

Municipal Code: Chapter 23, Chapter 7

- **Residential Waste Collection:** Manages residential garbage, recycling, yard waste, bulk item, and appliance collection services, including oversight of contracted waste haulers to ensure reliable service and compliance with performance standards.

- **Household Hazardous Waste and Waste Tire Management:** Administers household hazardous waste collection and disposal programs and implements waste tire regulations to promote safe disposal practices and reduce environmental and public health risks.
- **Litter Prevention and Illegal Dumping Response:** Coordinates litter removal, illegal dumping investigations, neighborhood cleanup activities, and enforcement partnerships to improve community cleanliness and protect public spaces.
- **Landfill Operations and Environmental Remediation:** Manages operations at Trail Ridge Landfill, oversees maintenance and regulatory compliance at closed landfill sites, and coordinates environmental assessment and remediation of former dump sites.
- **Waste Reduction and Diversion Programs:** Promotes recycling, reuse, waste reduction, and sustainable disposal practices to conserve landfill capacity and support environmental stewardship.

PROCUREMENT

Municipal Code: Chapter 23, Chapter 2

- **Strategic Sourcing and Procurement Administration:** Manages competitive solicitations, supplier evaluations, contract awards, and purchasing activities to promote best value, transparency, and compliance with applicable procurement requirements.
- **Contract Administration, Compliance, and Training:** Provides guidance on contract administration, amendments, renewals, and procurement compliance; administers the Contract Administration Center of Excellence to train and certify City contract administrators.
- **Supplier Relations and Procurement Oversight:** Coordinates supplier registration, outreach, and education; addresses procurement-related complaints and disputes; and promotes fair, competitive, and ethical purchasing practices.
- **Purchasing Systems and Financial Oversight:** Administers the City's Purchase Card Program and utilizes procurement data, reporting, and expenditure analysis to strengthen purchasing controls and improve operational efficiency.
- **Centralized Support and Surplus Property Services:** Provides centralized printing, reproduction, and mailroom services and manages the disposition of surplus City property through reuse, public auction, recycling, or disposal.

OMBUDSMEN'S OFFICE (OFFICE OF THE DIRECTOR)

Municipal Code: Chapter 23, Chapter 6

- **Contract Dispute Resolution and Mediation:** Provides impartial mediation and facilitates the resolution of post-award contractual disputes involving performance, payments, and compliance matters.
- **Complaint Investigation and Contractual Fairness:** Investigates complaints involving contractors, suppliers, City departments, and independent agencies to promote transparency, fairness, and compliance with contractual and administrative requirements.
- **Stakeholder Coordination and Education:** Facilitates communication among parties, provides guidance on dispute resolution procedures, and collaborates with City departments and independent agencies to prevent and resolve contractual concerns.
- **Dispute Monitoring and Process Improvement:** Analyzes complaint trends and recurring contractual issues to identify opportunities for improved procedures, accountability, and consistency in contract administration.

ANIMAL CARE AND PROTECTIVE SERVICES

Municipal Code: Chapter 23, Chapter 4

- **Animal Shelter and Care Operations:** Provides safe intake, humane housing, veterinary care, and enrichment for lost, stray, abandoned, and surrendered animals.
- **Adoption, Foster Care, and Pet Reunification Services:** Facilitates pet adoptions, coordinates foster placements, and reunites lost animals with their owners through identification services, community partnerships, and public outreach.

- **Animal Control & Enforcement:** Responds to animal-related complaints, investigates bites, dangerous animals, cruelty, and neglect, and enforces applicable animal protection ordinances to safeguard public safety and animal welfare.
- **Community Outreach & Education:** Provides public education on humane care, responsible ownership, bite prevention, and shelter resources; engages residents through events, presentations, and partnerships.
- **Low-Cost & Preventive Services (in partnership):** Supports community access to low-cost spay/neuter, vaccinations, microchipping, and other preventive measures to reduce shelter intake and enhance animal welfare.
- **Volunteer and Emergency Animal Services:** Coordinates volunteer participation in shelter operations and community programs and provides animal-related emergency response during natural disasters and other critical incidents.

FLEET MANAGEMENT

Municipal Code: Chapter 23, Chapter 3

- **Fleet Acquisition & Replacement Planning:** Oversees the acquisition, replacement planning, lifecycle management and disposition of more than 4,300 vehicles and equipment to ensure the city maintains a modern, reliable, and cost-effective fleet.
- **Vehicle Maintenance & Repair Services:** Provides comprehensive maintenance and repair for light, medium, and heavy-duty vehicles, ensuring operational readiness across all departments.
- **Specialized Technical Services:** Delivers advanced capabilities including paint and body work, electrical and HVAC repair, welding, machining, and field support for first responders and mission-critical units.
- **Fuel Management & Operational Support:** Manages citywide fueling sites and mobile fueling operations to ensure uninterrupted access to fuel for all agencies, including during emergencies.
- **Motor Vehicle Inspection Facility (MVIF):** Conducts safety inspections for vehicles for hire, school buses, and wrecker trucks, ensuring compliance with applicable safety standards and regulations.
- **Fleet Technology and Sustainability:** Utilizes fleet management systems and performance data to improve maintenance efficiency, asset utilization, and replacement planning while evaluating alternative fuels and emerging vehicle technologies.

STRATEGIES AND GOALS:

The Office of Administrative Services is committed to improving operational efficiency, accountability, and service delivery across its divisions. Strategic priorities include strengthening environmental protection, enhancing waste management and fleet operations, promoting fair and transparent procurement practices, improving customer service, and advancing animal welfare. Through collaboration, technology, and continuous improvement, the department strives to deliver responsive, cost-effective services that support community well-being and responsible stewardship of public resources.

OFFICE OF THE DIRECTOR

The Office of the Director will remain actively involved in the following efforts to support both departmental and division-specific goals:

- Provide leadership, resources, and strategic direction to align departmental policies, procedures, and division objectives while promoting accountability, regulatory compliance, and effective service delivery.
- Utilize performance metrics, technology, and process improvements to enhance operational efficiency, strengthen internal controls, manage risks, and support informed decision-making.
- Promote professional development, interdepartmental collaboration, and a culture of innovation, transparency, and continuous improvement.
- Coordinate and support citywide blight-reduction efforts by aligning departmental resources, fostering interagency collaboration, and promoting data-driven strategies to improve neighborhood cleanliness and appearance.

ENVIRONMENTAL QUALITY

- Continue surface water quality monitoring throughout the St. Johns River and its tributaries and administer groundwater well permitting in coordination with the St. Johns River Water Management District (SJRWMD) to protect local water resources.
- Strengthen wastewater and stormwater regulation through coordination with the Florida Department of Environmental Protection (FDEP), private sewage pump station inspections, wastewater collection system permitting, and implementation of Municipal Separate Storm Sewer System (MS4) permit requirements in partnership with the Florida Department of Transportation (FDOT).
- Maintain ambient air quality monitoring, permitting, and compliance programs while overseeing asbestos regulations, petroleum storage tanks, and small quantity hazardous waste generators to prevent environmental contamination and protect public health.
- Coordinate hazardous material emergency response and long-term cleanup activities in partnership with public safety agencies to protect residents and support efficient use of emergency response resources.
- Expand stormwater quality education and Basin Management Action Plan (BMAP) outreach initiatives, including the Stormwater Ordinance and Water Quality Education Team, while promoting litter reduction, recycling education, and community beautification through Keep Jacksonville Beautiful and related programs.

630-CITY (OFFICE OF THE DIRECTOR)

- Enhance customer experience through modernization and intelligent service delivery. Expand the use of innovative tools—including evaluating AI-enabled technologies—to improve response accuracy, reduce call handling times, and increase self-service options.
- Evaluate and implement emerging technologies, including artificial intelligence, virtual agents, automated workflows, and self-service options, in partnership with the Technology Solutions Department to improve response accuracy, accessibility, and operational efficiency.
- Strengthen collaboration with City departments to streamline service requests, improve response times, reduce service delays, and maintain high customer satisfaction ratings.
- Provide ongoing staff training in customer service, emerging technologies, and operational best practices while fostering a culture of teamwork, professionalism, accountability, and service excellence.

SOLID WASTE

- Lead and manage the expansion of the Trail Ridge Landfill to ensure Duval County has secured, long-term disposal capacity for the next 30+ years. This includes coordinating design, permitting, construction, and operational planning to maintain compliance and protect environmental quality.
- Implement and continually strengthen the Waste Tire Ordinance to reduce illegal tire disposal, improve accountability among generators and transporters, and enhance environmental and public health protections.
- Advance sustainable waste practices by evaluating new technologies, optimizing route efficiency, and expanding recycling and diversion opportunities where feasible.
- Strengthen partnerships with contractors, community organizations, and enforcement agencies to support efficient service delivery, reduce litter, and prevent illegal dumping.
- Use data-driven performance metrics and ongoing program reviews to identify opportunities for operational improvements, cost efficiencies, and enhanced customer service.

PROCUREMENT

- Provide clear, accessible channels for submitting concerns and inquiries related to procurement processes.
- Investigate and resolve complaints efficiently, objectively, and in accordance with procurement rules and best practices.
- Identify systemic challenges within procurement processes and recommend improvements that enhance fairness, efficiency, and compliance.

- Educate city staff and the public on procurement rights, responsibilities, and procedures to promote transparency and understanding.
- Analyze and report trends to increase organizational awareness, support continuous improvement, and build public trust in procurement operations.

OMBUDSMEN'S OFFICE (OFFICE OF THE DIRECTOR)

- Facilitate timely, impartial investigations and mediation of post-award contractual disputes involving payments, performance, and compliance to promote equitable outcomes and reduce potential litigation costs.
- Improve awareness of the Office's services and strengthen relationships with City departments, contractors, suppliers, and independent agencies to encourage early resolution of contractual concerns.
- Monitor complaint trends, identify recurring contractual issues, and recommend improvements to dispute resolution procedures, accountability, and contract administration practices.
- Provide guidance and outreach regarding contractual rights, responsibilities, and dispute resolution procedures to improve communication and prevent recurring disputes.

ANIMAL CARE AND PROTECTIVE SERVICES

- Maintain high standards of humane care, medical treatment, and enrichment while managing shelter capacity and improving outcomes through adoption, foster care, and pet reunification programs.
- Strengthen responses to animal-related complaints, bite incidents, cruelty, and neglect through timely investigations, ordinance enforcement, and public education.
- Expand collaboration with veterinarians, rescue organizations, and community partners to improve access to affordable veterinary services, spay/neuter programs, vaccinations, and microchipping, particularly in underserved communities.
- Increase community awareness and participation through outreach events, mobile adoptions, educational initiatives, social media, and volunteer opportunities that promote responsible pet ownership and animal welfare.
- Invest in staff and volunteer training, professional development, and recognition while fostering a service-oriented culture that supports compassionate care, accountability, and operational excellence.

FLEET MANAGEMENT

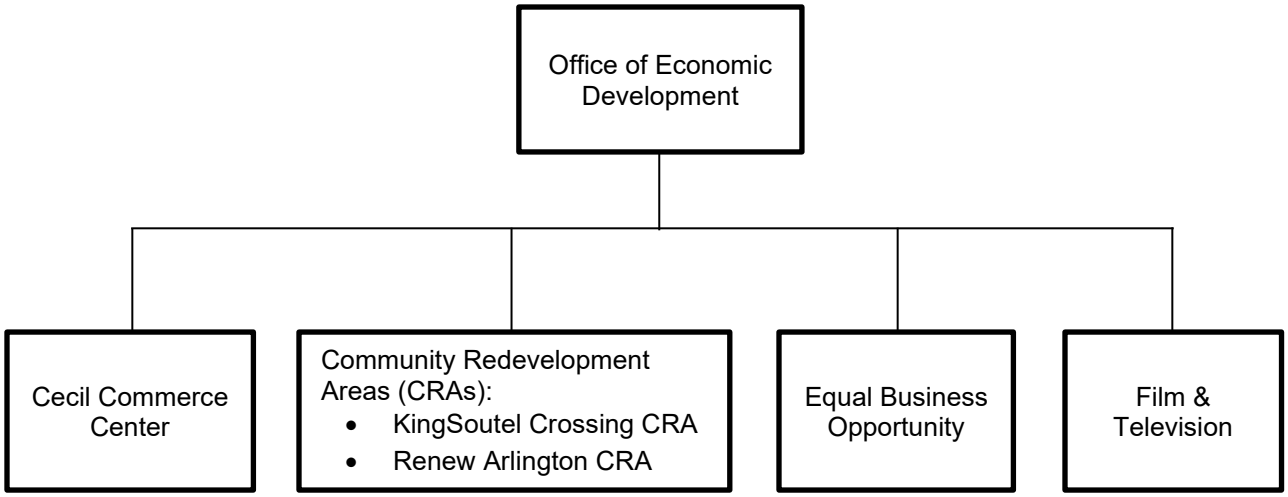
- Recruit and retain qualified vehicle technicians and expand technical training through partnerships with vehicle manufacturers and Florida State College at Jacksonville to strengthen maintenance capabilities.
- Streamline repair processes, upgrade diagnostic tools, and replace essential shop equipment to reduce vehicle downtime, improve service reliability, and maintain safe working conditions.
- Acquire and implement a modern Fleet Management System to improve fuel management, maintenance tracking, vehicle replacement planning, and operational oversight.
- Continue conducting more than 7,000 school bus inspections annually while maintaining applicable vehicle inspection and safety standards.
- Implement the Electric Vehicle (EV) pilot program in collaboration with the Building Inspections Division and evaluate sustainable technologies to support long-term fleet modernization.

OFFICE OF ECONOMIC DEVELOPMENT

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

DEPARTMENT MISSION:
To recruit and expand high wage job opportunities in targeted industries throughout Jacksonville, promote private capital investment that results in an increase in the commercial tax base, redevelop economically distressed areas by encouraging private capital investment and higher wage job opportunities within those areas, advocate for small business/entrepreneurial growth and expansion, encourage downtown development in accordance with the Downtown Investment Authority's Master Plan, and maintain an overall system of accountability that allows a high level of confidence in our stewardship of public funds.

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



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

- **Business Recruitment and Expansion:** Attracts new businesses, supports existing business expansion, and promotes private investment and high-wage job opportunities.
- **Economic Development Incentives:** Administers local and state incentive programs to encourage job creation, capital investment, and business development.
- **Small Business Development:** Supports and fosters innovation and entrepreneurship, small business growth, access to capital and financing, technical assistance, and business resources.

- **Equal Business Opportunity:** Administers the Jacksonville Small and Emerging Business (JSEB) Program to promote equitable access to City contracting opportunities and support local small businesses.
- **Cecil Commerce Center Development:** Oversees economic development initiatives, property management and development, leases for City-owned buildings, and public-private partnerships at Cecil Commerce Center.
- **Community Redevelopment Areas (CRAs):** Supports economic development and redevelopment in the KingSoutel Crossing and Renew Arlington Community Redevelopment Areas. Recommends projects, programs and initiatives to help achieve the area goals and objectives, as outlined in the CRA Redevelopment Plans.
- **Economically Distressed Areas (EDAs):** Provides targeted economic development assistance for existing and prospective businesses and development projects within the Northwest area and economically distressed areas of Jacksonville.
- **Jacksonville Film and Television Programs:** Assists production companies to help stimulate local investment and encourage filming of productions in Duval County. This includes locational assistance and oversight of performance-based programs structured to attract unique high-wage film and television production opportunities to Jacksonville that will hire area professionals and purchase goods and services from local businesses.
- **Public Investment Compliance:** Coordinated administration, monitoring, compliance review, incentive program development and financial processing. The compliance program is designed to promote transparency, adherence to economic development agreement regulations and ordinances, manage financial obligations, and assess return on investment.
- **Shared Service Coordination:** Coordinates with City departments, regional economic development organizations, independent agencies, and community partners to advance business investment, workforce opportunities, and redevelopment initiatives.

STRATEGIES / PLAN TO ACCOMPLISH DEPARTMENTAL / DIVISIONAL GOALS:

- Continue to work with partners to demonstrate a comprehensive presentation necessary to attract future development opportunities that result in the revitalization at Cecil Commerce Center.
- Continue to collaborate and cultivate relationships with public and private stakeholders, including Jax Chamber, Florida Commerce, and other industry leaders, to promote and maximize economic development efforts and encourage economic based jobs in the Jacksonville community.
- Continue to promote and invest in programs to help improve economically distressed areas, including the Façade Renovation Grant Program, Failing Non-Residential Septic Grant Program, KingSoutel Crossing Building Renovation Grant Program, and targeted programs in Northwest Jacksonville.
- Continue to promote and implement programs to assist small businesses, veterans, and entrepreneurs to help build local businesses.
- Coordinate with community partners and stakeholders to promote education and training for small businesses and JSEBs through the Education & Workforce Development Centers.

OFFICE OF ETHICS

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

DEPARTMENT VISION:
To serve as a trusted, reliable and collaborative City watchdog and to promote government transparency and accountability while preventing and addressing government ethics issues through comprehensive training and advice to City officials and employees.

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

MAJOR PROGRAMS AND SERVICES:
To further public welfare by preserving the integrity of a responsible government that has the trust and respect of the citizens of Jacksonville. The Office of Ethics, Compliance and Oversight supports the effective and proper functioning of City government by working to protect public resources and promote public trust that government decisions and policies are made in the interests of the citizens and government. The purpose of the Office of Ethics, Compliance, and Oversight is to foster compliance with the rules and regulations established by state and local laws, develop and implement training, increase awareness of City officials and employees regarding the importance of establishing an ethical culture and addressing ethical matters in a proactive manner.

- **Ethics Advice and Guidance:** Provide accurate advisory guidance and informal opinions upon request to City officials and employees on more than fifty (50) state and local ethics laws, rules and policies, including gifts, conflicts of interest, proper use of City positions/resources, Sunshine Law, and public records.
- **Ethics Training and Education:** Develop and present live and on-demand training programs for City officials, employees, and volunteer members of City Boards and Commissions to encourage compliance with federal, state and local ethics laws.
- **Conflicts of Interest, Financial, & Gift Disclosures and Compliance:** Assist City officials and employees in achieving full compliance with conflicts of interest, procurement, financial and gift disclosure laws by reviewing and facilitating the filing of disclosures.
- **Ethics Commission Support:** Provide administrative support and guidance to the independent Ethics Commission and facilitate its work in determining complaints, enforcing the local Ethics Code, and recommending legislative changes.
- **Department Ethics Officer Program:** Train and support a decentralized network of over 50 Department and Independent Agencies Ethics Officers who assist in localized reviews and training for travel, secondary employment, and department gifts issues.
- **Shared Services/Coordination:** The Ethics Office coordinates with the Office of General Counsel, Office of the Inspector General, Employee Services, Procurement, Accounting, and various departments and Independent Agencies to streamline disclosure processes, implement proactive training programs, prevent ethics related risks, and maintain systems that promote Citywide ethical compliance.

STRATEGIES / PLAN TO ACCOMPLISH DEPARTMENT GOALS:
The Office of Ethics, Compliance, and Oversight is established pursuant to City of Jacksonville Charter section 1.203 and Jacksonville Ordinance Code Chapter 602 Part 6.

The Office of Ethics, Compliance, and Oversight works in coordination with the Ethics Commission, the Office of General Counsel, Departmental Ethics Officers, and the leadership of the various branches and agencies of the consolidated City government to enhance transparency and trust in government, and to encourage ethical and responsible decision making. The Office monitors a Citywide helpline to assist with or address concerns.

Strategies and Goals:

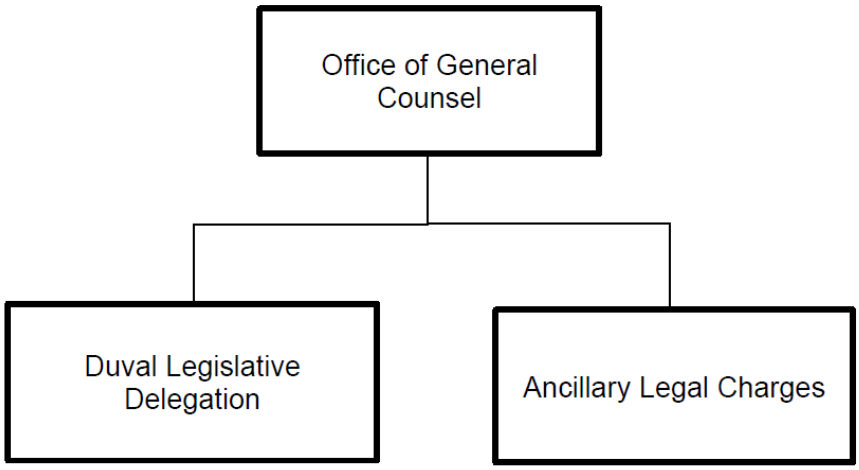
- Periodically review the Jacksonville Ethics Code and City ethics related policies to evaluate effectiveness, recommend changes and respond to issues that arise.
- Continue the development and presentation of comprehensive, interactive and tailored in-person and virtual training for the City's elected officials, employees, Board and Commission members, vendors, lobbyists and citizens.
- Continue providing proactive compliance and risk assessment guidance to City elected officials, employees and Board and Commission members on all ethics related issues.
- Coordinate a robust Department Ethics Officer Program (also known as an Ethics Ambassador Program) as a critical tool for building and sustaining an ethical culture across the City of Jacksonville through communication, policy compliance, training, and other ethics projects.
- Manage the City's ethics helpline.
- Assist the Ethics Commission in its work, strategic initiatives and enforcement of the Jacksonville Ethics Code, Chapter 602.

OFFICE OF GENERAL COUNSEL

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

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

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.



MAJOR PROGRAMS AND SERVICES:
OFFICE OF GENERAL COUNSEL
Legal Services: provide legal services to all Departments, Agencies, Independent Authorities, and elected officials, including legal drafting and review, advice, counsel, and advocacy, as well as prosecution and defense of claims and legal positions. Services include legal support for governmental operations, legislation, regulatory and constitutional matters, contracts, independent agency operations, intergovernmental affairs, and the Duval Delegation. The Office's operations are divided into the following specialty areas: Government Affairs, Legislative Affairs and Regulatory Law, Independent Agency Legal Services, General Litigation, and Tort and Employment Litigation.

DUVAL LEGISLATIVE DELEGATION
Intergovernmental Liaison and Legislative Coordination: serves as a liaison between Duval County's state legislators and local governments, agencies, community organizations, and citizens to communicate local legislative needs and priorities.

ANCILLARY LEGAL CHARGES
Payment Clearinghouse: serves as a clearing house for the payment of litigation and professional services to the consolidated government.

STRATEGIES / PLAN TO ACCOMPLISH DEPARTMENT / DIVISIONAL GOALS:

OFFICE OF GENERAL COUNSEL

Duval County Charter: Article 7, Parts 1 and 2
Municipal Code: Chapter 25, Parts 1 and 2

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.

Maintain adequate staffing, funding, and resources to provide timely and effective legal services to City departments, agencies, independent authorities, elected officials, and the Duval Delegation. Continue to support legislative review, regulatory compliance, contract negotiation, governmental operations, independent agency counsel, and the management of civil litigation and tort claims. Where appropriate, support outside counsel, expert witnesses, discovery, litigation expenses, and specialized legal services as needed, while ensuring coordination with City leadership, legislative representatives, and other stakeholders on high-priority matters.

DUVAL LEGISLATIVE DELEGATION

Duval County Charter: Article 7, Part 3
Municipal Code: Chapter 25, Part 3

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

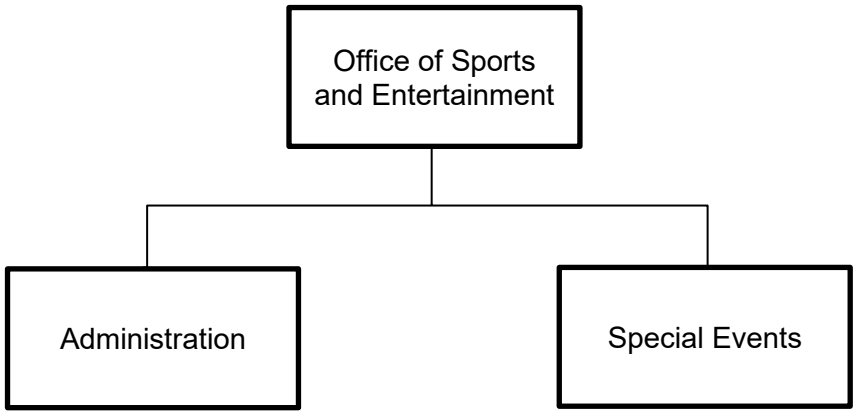
All charges are scrutinized and approved, and all services are monitored and overseen by the Office of General Counsel. Since 2013, all court cases have been filed electronically. As the lawyers for consolidated government, the Clerk’s Office consolidates all filing fees directly to the Office of General Counsel. The Office of General Counsel in turn allocates those costs to the identified clients.

OFFICE OF SPORTS AND ENTERTAINMENT

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

DEPARTMENT VISION:
To be the heartbeat of Jacksonville's event scene: a city recognized as a premier destination for signature festivals, major sporting events, and community celebrations that are safe, welcoming, financially sustainable, and a source of pride for every resident.

DEPARTMENT MISSION:
To produce, attract, and support high-quality sporting, cultural, and entertainment events that bring Jacksonville residents together, celebrate our community, showcase our city to visitors, and generate economic impact for Duval County.



MAJOR PROGRAMS AND SERVICES:

SIGNATURE CITY FESTIVALS AND CELEBRATIONS
Produces the City's large-scale, free public events, including the Jacksonville Jazz Festival (Memorial Day weekend), Fourth of July Fireworks Celebration, New Year's Eve Fireworks, Jacksonville Holiday River Fest, and the Jacksonville Light Boat Parade. These events draw residents and visitors downtown and to the St. Johns River.

PATRIOTIC AND MILITARY TRIBUTE EVENTS
Hosts the Veterans Day Parade and the Sea and Sky Air Show at Jacksonville Beach to honor our military and veterans and celebrate Jacksonville's strong military presence.

CULTURAL AND COMMUNITY CELEBRATIONS
Hosts events that honor Jacksonville's history and culture, including the Martin Luther King Jr. Breakfast and the World of Nations Celebration.

GEORGIA-FLORIDA FOOTBALL CLASSIC AND HALL OF FAME
Hosts the annual Georgia-Florida football game on behalf of the City, including game-week events, ticketing, and partner coordination, and continues to host the Hall of Fame Luncheon in Atlanta (2026) and Tampa (2027) during EverBank Stadium renovations.

MAJOR SPORTING EVENTS
Partnering with Jacksonville Jaguars to recruit major stadium events to the Stadium of the Future for 2028 and beyond. Also, works with Visit Jacksonville and local sports partners to recruit, host, and support new regional and national sporting events: Jacksonville Hoops Showdown, ASUN Conference Basketball Championships and Ironman Jacksonville Triathlon.

SPONSORSHIP AND REVENUE DEVELOPMENT
Sells and manages event sponsorships, ticketed and premium experiences, and vendor programs in an effort to generate revenue and offset event costs.

VENUE AND FACILITY PARTNERSHIPS
Administers the contract with the City venue manager Legends Global in their management and operation of city-owned venues: EverBank Stadium, VyStar Veterans Memorial Arena, VyStar Ballpark, Jacksonville Center for the Performing, Prime F. Osborn Convention Center and the Ritz Theatre and Museum.

SHARED SERVICES/COORDINATION
The Department coordinates with the Mayor's Office, Jacksonville Sheriff's Office, Jacksonville Fire and Rescue Department, Parks, Recreation and Community Services, Public Works, Downtown Investment Authority, JTA, and the City of Jacksonville Beach for event public safety, traffic, facilities, and logistics. It partners with Visit Jacksonville, ASM Global, and private sponsors on event marketing, venues, and funding.

DEPARTMENTAL STRATEGIES AND GOALS:

- Host the Georgia-Florida Football Hall of Fame in Atlanta (2026) and Tampa (2027) during EverBank Stadium renovations, managing the added travel, venue, and partner costs while keeping strong relationships with both universities. Begin planning for the game's return to Jacksonville in 2028 and grow sponsorship support for the ceremony.
- Use the stadium renovation period to market other City venues and the new downtown riverfront spaces (such as Riverfront Plaza) for current events and new event opportunities.
- Secure event dates, venues, and major vendor contracts earlier to control expenses and maximize revenue through sponsorships, registrations, and event layout.
- Continue reviewing all sponsorship offerings, adjust sponsorship levels to reflect event costs and audience size, and offer multi-event and multi-year packages to build long-term partners.

OFFICE OF STATE'S ATTORNEY

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

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

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

MAJOR PROGRAMS AND SERVICES:
General Fund Operating fund 00111
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.

Recording Fees Technology fund 15203
This fund houses the operating and one-time technology items, as defined in Florida Statute 29.008 (1) f 2, for State Agencies including the Courts, State Attorney, and Public Defender.
Florida statute 28.24 (12) (e) (1) established a $2 fee for each page recorded by the Clerk into the Official Record to fund the technology costs for the Courts, State Attorney, and Public Defender.

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

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

OFFICE OF THE INSPECTOR GENERAL

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

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

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

Major Programs and/or Services:

INVESTIGATIONS
Conducts independent investigations into allegations of fraud, waste, abuse, misconduct, mismanagement, and other matters involving City government, employees, contractors, programs, and operations within the Office of Inspector General's jurisdiction.

AUDITS AND REVIEWS
Conducts audits, reviews, and other oversight activities to evaluate City programs, operations, processes, and internal controls. These activities are designed to promote accountability, efficiency, effectiveness, and the appropriate use of public resources.

FRAUD, WASTE, AND ABUSE PREVENTION
Receives and evaluates complaints and information concerning suspected fraud, waste, abuse, and misconduct. The Office also supports prevention efforts by identifying vulnerabilities, recommending corrective actions, and promoting awareness of sound internal controls and ethical practices.

RECOMMENDATIONS AND CORRECTIVE ACTIONS
Develops recommendations based on investigative, audit, and review findings to address identified deficiencies, strengthen internal controls, improve City operations, and reduce the risk of fraud, waste, abuse, and mismanagement.

COORDINATION AND OVERSIGHT
Coordinates, as appropriate, with City departments, independent agencies, law enforcement, regulatory entities, and other oversight organizations when matters require shared information, specialized expertise, referrals, or additional review. Such coordination is conducted in a manner that supports the Office of Inspector General's independence and oversight responsibilities.

Strategies / Plan to Accomplish Departmental Goals:

- Investigations: Maintain sufficient staffing and resources to receive, assess, and investigate allegations of fraud, waste, abuse, misconduct, and mismanagement involving City programs, operations, employees, and contractors.

- Audits and Reviews: Allocate resources to conduct audits, reviews, and other oversight activities that evaluate internal controls, operational effectiveness, compliance, and the appropriate use of public resources.

- Personnel and Professional Development: Support recruitment, retention, training, certifications, and continuing professional education necessary to maintain a knowledgeable and highly qualified audit and investigative workforce.

- Technology and Investigative Resources: Maintain appropriate technology, software, equipment, and other resources needed to support investigations, audits, data analysis, case management, records review, and reporting.

- Fraud, Waste, and Abuse Prevention: Continue efforts to identify areas of risk and strengthen awareness of fraud, waste, abuse, and misconduct through complaint intake, analysis, recommendations, and preventive initiatives.

- Corrective Action and Follow-Up: Monitor recommendations and corrective actions resulting from audits, investigations, and reviews to help ensure identified deficiencies are appropriately addressed.

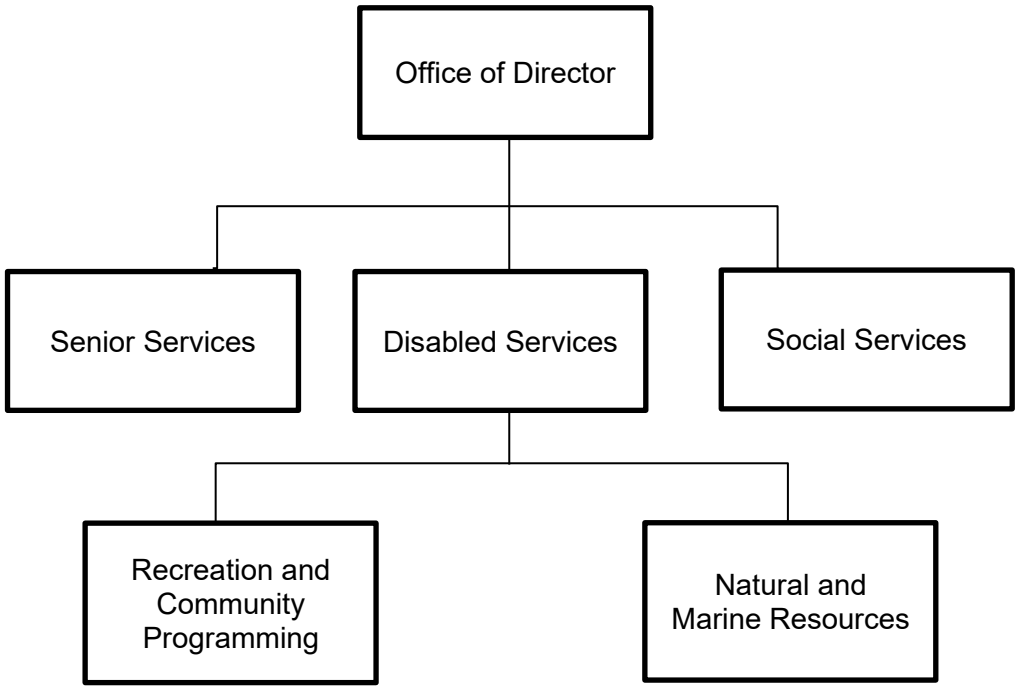
- Interagency Coordination: Coordinate, when appropriate, with City departments, independent agencies, law enforcement, regulatory organizations, and other oversight entities while maintaining the independence and objectivity of the Office of Inspector General.

PARKS, RECREATION AND COMMUNITY SERVICES

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

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

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



MAJOR PROGRAMS AND SERVICES:

OFFICE OF THE DIRECTOR

- Provides executive, administrative, and management direction for all divisions.
- Provides direct oversight and management for the Cooperative Extension Services, Parks Development and Natural Resources Office, and Community Relations Office.

DISABLED SERVICES

- Provides support to the disability community through outreach efforts, services, training, and education.
- Provides ADA technical support to the City of Jacksonville and
- Operates the Disabled Parking Enforcement Program, the proceeds of which fund services such as the Wheelchair Ramp Program and Emergency Assistance.

NATURAL AND MARINE RESOURCES

- Serves the community through outdoor recreational activities.
- Provides access to nature parks and waterways in Jacksonville.
- Provides management and oversight over two oceanfront parks, 71 water access points.
- Protects over 80,000 acres of environmentally sensitive lands in partnership.

RECREATION AND COMMUNITY PROGRAMMING

- Provides active recreation opportunities through programming at staffed community centers and recreational complexes, youth and adult athletic leagues and public swimming facilities.
- Manages partnerships at various community centers and coordinates pavilion rentals, center rentals and special use permits.
- Provides management and oversight over 374 parks and community centers, 34 outdoor pools, 1 indoor aquatic center, and 4 outdoor tennis centers.
- Maintains more than 35,000 acres of park space and facilities to create a safe and aesthetically pleasing experience for all.

SENIOR SERVICES

- Provides activities, programs, and services that support older adults living independently in their homes as long as possible.
- Provides programs, activities, and services that focus on public safety, youth engagement, neighborhood enrichment and community wellness.
- Provides programming to increase “intergenerational” activities through outreach with schools, agencies, and community programs.

SOCIAL SERVICES

- Provides services for the indigent residents of Duval County, including the HIV/AIDS program, Emergency Financial Assistance program, and money management classes.
- Addresses quality-of-life issues related to health, safety and living conditions.
- Offers assistance for people struggling with substance abuse, mental health, and homelessness, as well as those who have been victims of crime.
- Offers indigent cremation and burial services.

STRATEGIES / PLAN TO ACCOMPLISH DEPARTMENTAL / DIVISIONAL GOALS:

OFFICE OF THE DIRECTOR

- Continued focus on downtown programming and activations.
- Increased focus on contract management relating to external programming partners.
- For the Cooperative Extension Office:
  - Publish the Duval County Extension Annual Report and updated online office newsletter.
  - Encourage the development of new partnerships through networking and outreach.
  - Become a greater presence in social media, TV, radio, print.
  - Provide training and mentoring for all staff.
  - Seek grant funding where appropriate to supplement priority programs.
  - Development of Advisory Ambassador Corps.
  - Work with local government to continually maintain and/or update existing facilities, while planning for the future.

DISABLED SERVICES

- Improve program access in underserved communities.
- Improve employment among citizens with disabilities by offering training / education to candidates and HR professionals.
- Provide technical support to City departments and partner agencies.
- Manage the City's ADA Transition Plan, in accordance with the Department of Justice Settlement of 2018 and the American with Disabilities Act of 1990.
- Provide education via the Disabled Parking Enforcement Program.
- Participate in citywide planning for Emergency Operations.
- Increase Adaptive Recreation participation by offering additional recreation activities and developing an Adaptive Recreation Programing Guide and Strategic Plan.
- Identify grants that supplement funding for current services and fill service vacancies for citizens with disabilities.
- Provide educational events that promote accessibility and inclusion, and improve access.

NATURAL AND MARINE RESOURCES

- Increase waterfront access through restoration and maintenance with additional slips, taxi landing and kayak access/launch points.
- Continue the Gold Star Family Discount Program and Military and Veterans' Appreciation Discount Program for Hanna and Huguenot Park.
- Update and maintain the online park reservation system to provide Parks with the ability to grow each year with increased daily patronage and online camping reservations for our guests.
- Design additional inclusive playgrounds in Jacksonville that offer children of all physical and cognitive abilities to play together.

RECREATION AND COMMUNITY PROGRAMMING

- Offer affordable or no-cost after-school and summer programs, outdoor park events, spring and fall movie nights and family friendly-themed events.
- Partner with the Kids Hope Alliance in providing after school and summer programs with an emphasis on Teen Programs.
- Focus efforts on keeping park facilities clean and safe for visitors of all ages.
- Identify and address facility improvements, including systematically retrofitting existing fixtures to LED to provide improved lighting and reduce service calls.

SENIOR SERVICES

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

SOCIAL SERVICES

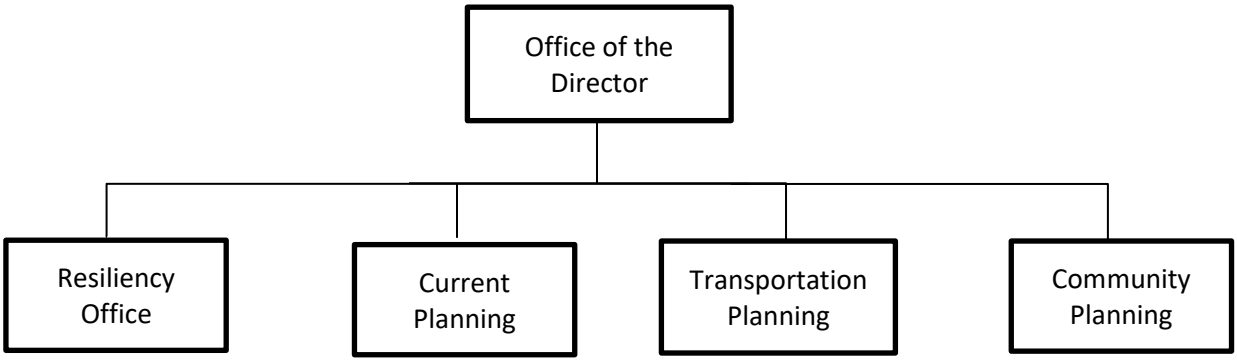
- Partner with local agencies to provide services to the community.
- Continue the Ryan White “End the HIV Epidemic” Initiative to increase accessibility of medical services to persons who know their HIV status, as well as engage and retain newly diagnosed individuals.
- Identify and intervene in potentially lethal domestic violence situations in collaboration with the Social Services Division, Hubbard House, and the Jacksonville Sheriff’s Office.
- Pursue future grant opportunities to provide funding for direct services to the community.
- Provide services through the Victim Services Center including participation in community events, exhibitions, and other sanctioned engagements.
- Provide for the emotional, financial, physical well-being and safety of crime victims, including opportunities for prosecution and restitution.
- Provide professional burial and cremation services for any deceased person declared indigent or unclaimed when the death occurs within Duval County.
- Provide access to emergency financial assistance for shelter, utility, and food needs for those in need within the community.
- Provide in-depth case management services to include situational assessment/identification, needs and service gaps, goal setting, and opportunities for resolution and growth.

PLANNING AND DEVELOPMENT

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

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

DEPARTMENT VISION:
High performing team consistently delivering on its mission.



MAJOR PROGRAMS AND SERVICES:

OFFICE OF THE DIRECTOR

- Provides leadership, technical, financial, managerial, and administrative support to the Department and associated boards and commissions.
- As part of the Office of the Director, the Sustainability Office performs the following:
    - Ensures that the city is designed with consideration of environmental impacts, including minimizing the inputs of energy, water, and food, and drastically reducing waste and the outputs of heat / air pollution.
    - Re-envisions and plans for the growth, development, and change for Jacksonville.
    - Streamlines and simplifies the development process by removing unnecessary development regulations and increasing by-right development.
    - Facilitates alignment of housing supply to demand.
    - Promotes increased residential and non-residential densities throughout the city.
    - Creates an affordable transportation mobility plan.

RESILIENCY OFFICE

- Works to implement the Resilient Jacksonville strategy to guide policies, projects, and programs that will help Jacksonville prepare for, adapt to, and quickly rebound from acute shocks and chronic stresses the city may face now and in the future.

CURRENT PLANNING

- Addresses short-term growth and development issues through the review of proposed zoning changes. responsible for administering the Zoning Code (Chapter 656).
- Accepts and reviews applications for Planned Unit Development (PUD) rezoning and PUD verification, conventional rezoning, exceptions, variances, waivers, administrative deviations, cell tower review, amendments to final orders, and amendments to Chapters 656 and 654 of the Municipal Code.
- Provides technical and support staff to the Land Use and Zoning Committee, Planning Commission, and Tower Review Committee.
- Participates in all zoning code re-write committees and conducts quasi-judicial public hearings for all administrative deviation requests.
- Assists the public with questions relating to the zoning code, zoning verification, development and permitting, and zoning application processes.

COMMUNITY PLANNING

- Maintains, amends, and monitors the Comprehensive Plan of the City of Jacksonville, which includes planning efforts in the areas of capital facilities, land use, Brownfields, transportation, historic preservation, schools, conservation, coastal management, and neighborhoods. These broad-range planning efforts produce the Comprehensive Plan of the City of Jacksonville, as well as short and long-term land use plans, neighborhood plans, historic studies and designations, short and long-range transportation plans, and other plans required or desired to support the Comprehensive Plan.
- Administers the Historic Preservation Program in accordance with Municipal Code Chapter 307 to provide protection and identification of historic resources.
- Reviews Developments of Regional Impact (DRI).
- Manages the Brownfields Redevelopment Program and related grants.
- Reviews exterior work in local historic districts or affecting local landmarks.

TRANSPORTATION PLANNING

- Responsible for the update and implementation of the Transportation and Transit Elements of the City's Comprehensive Plan.
- Implements the city's Mobility Plan.
- Calculates Mobility Fees for land development applications, in conjunction with the Concurrency and Mobility Management Office.
- Reviews site development plans for traffic circulation and adherence to the ordinance code.
- Calculates trips and trip accounting for regional developments.
- Provides City representation at local, regional, and state agencies.
- Reviews Trip Generation, Traffic Impact Analyses (TIAs) for new development and Notice of Proposed Change transportation analyses.
- Assists in the creation of methodologies for TIA's.
- Conducts detailed Travel Demand Modeling reviews.
- Identifies future multi-modal transportation needs and creates mobility funding plans for improvements. Identifies and maintains the data on all functionally classified roads within Duval County.
- Conducts trend analyses such as crash rates, demographic changes, and traffic volume projections.
- Provides travel demand modeling and long-range multi-modal transportation plans for the city.

STRATEGIES / PLAN TO ACCOMPLISH DEPARTMENTAL / DIVISIONAL GOALS:

OFFICE OF THE DIRECTOR

- Ensure consistency across all that we do.
- Provide great customer service.
- Apply exceptional technical expertise.
- Seek out, test, learn, and implement innovations.
- Value continuous professional development.
- Deliver on expectations
- As part of the Office of the Director, the Sustainability Office will:
    - Promote green buildings.
    - Promote sustainable transportation through modification of the transportation systems to make them more sustainable.
    - Raise awareness of the waste management stream as a crucial part of sustainability.

RESILIENCY OFFICE

- Assist the Planning Department with updating its Land Development Regulations with the goals of improving resilience and increasing the supply of safe affordable housing.
- Facilitate the onboarding of a FUSE Executive Fellows who will work with the Public Works Department over the next year to develop new design standards for how to increase stormwater absorption and reduce extreme heat in the public right-of-way, in public parks, and around public buildings.
- Work closely with Groundwork Jax on the continued restoration of McCoys Creek and Hogans Creek, and expanding this approach to the Trout and Ribault area through a partnership with the St. Johns Riverkeeper and LISC Jax.
- Launch a green infrastructure program over the next year to deploy nature-based solutions to flooding in areas of the city where residents already experience chronic flooding from rainfall events and anticipate where green infrastructure will be needed to absorb intensifying rainfall events.
- Work to procure a consulting team to support the development of a city-wide Urban Forestry Management Plan (UFMP) to support the Public Works Department, Parks Department, and Tree Commission in efficiently and effectively deploying trees to mitigate extreme heat.
- Work with JFRD Emergency Preparedness Division to update evacuation zones based on flood data and road network analysis from the city's vulnerability assessment, and collaborate on the implementation of a FEMA grant to develop emergency standards for heat and freeze events.
- Partner with the Parks Department to determine which parks have the greatest potential to alleviate resilience challenges through the incorporation of green infrastructure.
- Develop a Climate Action Plan that aligns Jacksonville's resilience goals with actions to promote sustainability via actions such as the EPA Climate Pollution Reduction Grant, which has allowed the newly appointed sustainability manager to develop a regional greenhouse gas inventory and priority climate action plan.
- Support regional resilience efforts as an active member of the Resilience First Coast Collaborative by working to translate the lessons learned from Resilient Jacksonville to enhance resilience adoption across the Northeast Florida Region.

COMMUNITY PLANNING

- Implement the 2045 Comprehensive Plan through support for revisions to the Land Development Regulations to address affordable housing and resilience.
- Administer the Restore Endangered Historic Adaptable Buildings Special Revenue Fund (REHAB) program to protect valuable historic resources pursuant to Municipal Code Chapter 111, Part 9.
- Develop a strategic vision and integrated mission to focus day-to-day activities.
- Engage a consultant to complete an economic impact study / analysis of growth to inform implementation and updates to the 2045 Comprehensive Plan and the Land Development Regulations.
- Provide professional and administrative support to the Joint Planning Committee to implement and update the Public Schools and Facilities Interlocal Agreement and the Public Schools and Facilities Element.
- Process Certificate of Appropriateness (COA) applications related to historic properties in accordance with Chapter 307.
- Process demolition reviews of potential historic structures.
- Provide code enforcement related to historic district guidelines and zoning code regulations in historic districts and for landmarks.
- Apply for and administer State of Florida Small Matching and Special Category grants to support historic preservation related projects that may include surveys, restoration, and conferences.
- Provide professional and administrative staff support to the Historic Preservation Commission.
- Review and process applications for the Downtown Historic Preservation and Revitalization Trust Fund and the Downtown Preservation and Revitalization Program in cooperation with the Downtown Investment Authority and in accordance with Chapter 111.
- Review and Process applications for the Historic Rehabilitation Tax Exemption Program in accordance with Chapter 780.
- Apply for and administer EPA Brownfield grants.
- Assist owners of contaminated parcels to obtain legislative approval for brownfield area designations.
- Manage the Manatee Protection Plan and related activities such as the manatee boat traffic study and the annual implementation report.
- Coordinate with Loblolly Mitigation, LLC., to manage mitigation credits generated from City owned land in the Loblolly Mitigation Bank.

CURRENT PLANNING

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

TRANSPORTATION PLANNING

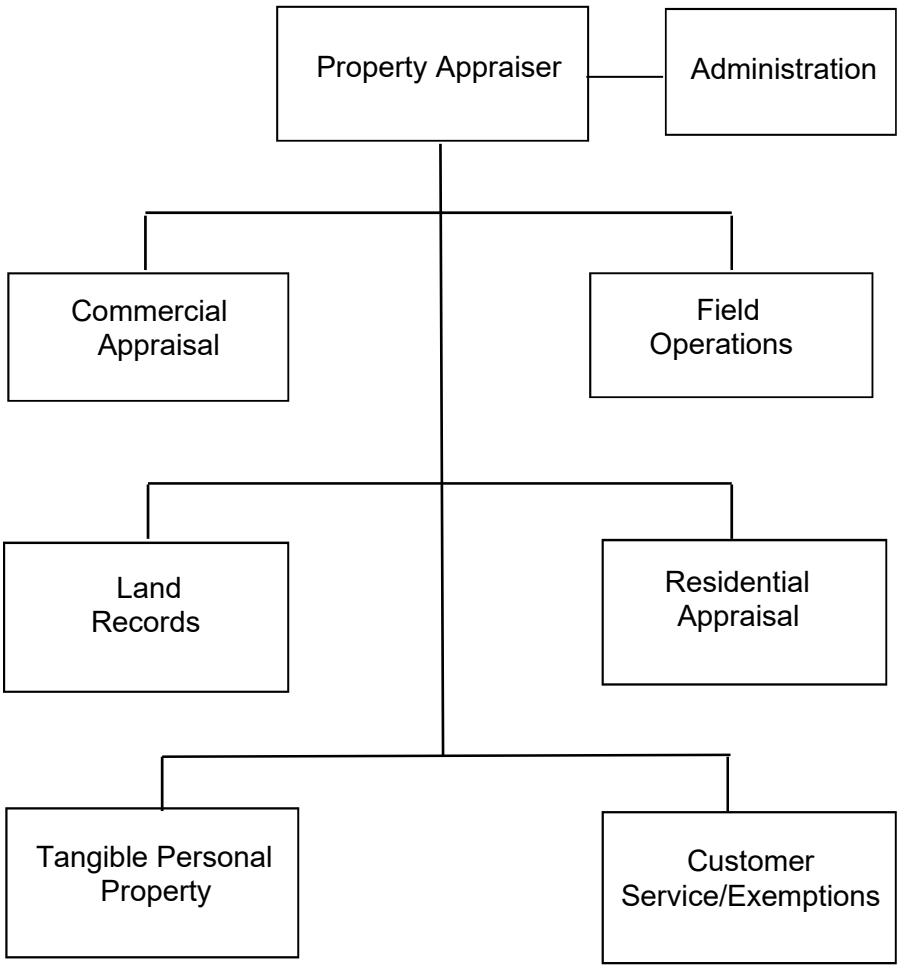
- Update the projects in the Mobility System Plan every 5 years to identify and prioritize cost feasible, multi-modal transportation infrastructure improvements for pedestrian, bicycle and roadway projects and the related costs, identify new infrastructure needs and recalculate the Mobility Fees per zone.
- Update the Pedestrian and Bicycle Master Plan to improve road safety for vulnerable road users, including preparation of Strategic Neighborhood Action Program for Pedestrians (SNAPP), Targeted Roadway Improvements for Pedestrians (TRIPS), conducting Lane Elimination Studies, creating crash maps of priority areas, undertaking a sidewalk inventory, establishing priority neighborhoods based on needs, convening neighborhood walk audits, establishing sidewalk prioritization and sidewalk repair recommendations, replacement and infill to reduce pedestrian fatalities and serious crashes, and updating project lists and Conceptual Design Plans for future improvements.
- Continue coordinating and supporting bicycle and pedestrian safety with our local Transportation Planning Organization, the Florida Department of Transportation, the JTA, Duval County Schools and the citizens of Jacksonville.
- Supporting and implementing Resolution 2019-653-A in support of the adoption of the City of Jacksonville Complete Streets Policy to provide safe, convenient, and accessible transportation for all road users through a context sensitive approach.
- Supporting the Context Sensitive Streets Committee which revises and makes recommendations concerning policies and design standards for context sensitive street solutions.

PROPERTY APPRAISER

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

DEPARTMENT VISION:
To earn the public's trust.

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



MAJOR PROGRAMS AND SERVICES:
ADMINISTRATION DIVISION

- **Leadership and Administration:** Supports office operations through human resources, information systems, financial services, and community outreach.
- **Employee and Financial Services:** Implements programs and policies that support employees and help the office fulfill its mission.
- **Information Systems and Tax Roll Support:** Provides technology services and develops the

annual tax roll. Supports appraisal staff with systems used to manage Value Adjustment Board (VAB) cases.
- **Community Outreach:** Educates taxpayers about applicable laws and office services.

COMMERCIAL APPRAISAL DIVISION
- **Assessments:** Assesses commercial property in Duval County, including industrial land, vacant commercial property, and business, retail, office, multifamily, and industrial structures.
- **Commercial Property Valuation:** Uses market, cost, and income approaches to determine value. Develops market parameters for comparable property groups and applies them uniformly and equitably countywide.

FIELD OPERATIONS DIVISION
- **Property Inspections and Data Updates:** Conducts field inspections and, where geographically suitable, uses aerial imagery to review properties. Evaluators canvass neighborhoods and respond to customer requests and construction permits; Florida law requires inspection of all real property at least once every five years.

RECORDS MANAGEMENT DIVISION (AKA CUSTOMER SERVICE / EXEMPTIONS COMPLIANCE)
- **Customer Service:** Serves as the office's primary point of contact for customers seeking assistance.
- **Exemption Applications and Compliance:** Processes applications, determines eligibility, and reaches property owners who may qualify for homestead and other property tax exemptions.
- **Taxpayer Assistance and Education:** Explains the tax roll, exemption requirements, and related documents. Participates in workshops and outreach events to educate residents about filing requirements, available exemptions, and office services.

STRATEGIES AND GOALS:

ADMINISTRATION DIVISION
- Refine the AXIA system to support appraisal staff in managing VAB cases; monitor systems and provide enhancements.
- Promote cross-training, succession planning, and professional development through IAAO and LinkedIn learning resources.
- Host quarterly all-staff meetings to share updates and strengthen workplace culture.
- Support JaxCares initiatives, including the White Towel Drive and Stuff the Bus.

COMMERCIAL APPRAISAL DIVISION
- Appraised 43,000 commercial properties with market values totaling more than $59 billion.
- Avoided litigation in 10 cases, saving legal fees; reviewed more than 1,600 commercial VAB value inquiries.
- Implemented Power BI dashboards to streamline workflow monitoring and resource allocation.

FIELD OPERATIONS DIVISION
- Worked 126,461 parcels through field inspections, aerial review, and computer-assisted mass appraisal (CAMA) data entry.
- Completed 93,431 residential and commercial property inspections using on-site review and aerial imagery.
- Drew 3,325 residential and commercial structures from architectural and building plans for entry into CAMA.
- Implemented Power BI dashboards for workload tracking, operational monitoring, and quality control.
- Four employees completed the IAAO Certified Florida Evaluator certification program.

RESIDENTIAL APPRAISAL GOALS

- Maintain fair, equitable, market-supported assessments through standardized mass appraisal practices, sales review, and market analysis.
- Complete annual valuation of approximately 328,000 residential parcels, 27,500 condominium units, and 1,400 agricultural properties.
- Administer agricultural classifications and value reviews consistently and in compliance with Florida law.
- Improve taxpayer understanding through clear communication and accessible assessment and valuation resources.
- Streamline workflows and improve turnaround times through technology, process improvements, training, and professional development.

RECORDS MANAGEMENT DIVISION

- Managed 214,731 homestead exemptions and 7,735 senior additional exemptions.
- Processed 25,000 new applications and assisted more than 49,000 customers.
- Conducted 350 audits to ensure nonprofit exemption compliance.

PUBLIC DEFENDER'S

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

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

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

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

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

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

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

MAJOR PROGRAMS AND SERVICES
Chapter 29.008 of the Florida Statutes requires the City of Jacksonville to provide the Public Defender with office space, utility, maintenance, security, and communication services as may be necessary for the proper and efficient functioning of their offices.

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

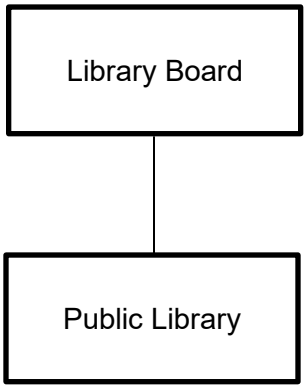
The primary task of the office is to represent indigents who are charged with crimes (felonies and misdemeanors), criminal traffic violations, criminal contempt of court, and municipal ordinance violations. The office also represents individuals who are subject to civil commitment proceedings due to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

PUBLIC LIBRARY

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

DEPARTMENT VISION:
Start Here. Go Anywhere!

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



MAJOR PROGRAMS AND SERVICES:

All Public Library activities below prioritize reading, writing and literacy, as well as lifelong learning and enrichment of the entire Duval community.

- **Collection of Materials:** Purchase, license or otherwise procure informational, educational and enrichment-focused materials in a variety of formats to meet the needs of the public.
- **Programs, Activities and Events:** Present a variety of in-person and virtual programs, activities and events that connect people with the collection and other core services.
- **Public Technology:** Provide publicly available technologies that extend access to reading, writing and lifelong learning while supporting access to the other core services.
- **Meeting and Study Spaces:** Provide publicly available spaces for study, meeting and community-focused engagement while supporting access to the other core services.
- **Staff Engagement:** Share staff expertise that actively enhances the accessibility and use of all core services.
- **FY 26 Highlights:**
    - Increased the number of total active cardholders from Duval from 213,451 to 221,015.
    - Increased number of new card registrations from 44,032 to 44,125.
    - Increased self-service borrowing from a monthly average of 80% to 82%.
    - Continued efforts to inspire lifelong reading and learning through successfully offering more than 10,000 onsite, outreach and virtual learning opportunities to Duval County residents.
    - Partnered with the Office of the Mayor, Kids Hope Alliance, the Library Foundation of Jacksonville and external partners to host and deliver programs and events in support of Mayor Deegan's River City Readers program. This included the launch of the Bookmobile service, the continuation of the Mayor's Book Club that delivered books to more than 8,000 four-year olds in Duval County pre-kindergarten programs, the City's Annual Celebration of Reading, the Summer Reading & Learning Program, and Jax Book Fest.

- Provided more than 15,000 students with access to books, eBooks, public technology and other learning-focused services via the School Student Card program.
- Completed year 3 of the Mellon Foundation grant to expand and further develop the library's local history collection and enhance the community-focused Memory Lab service.

DEPARMENTAL STRATEGIES AND GOALS:

Provide customer-centered experiences:

- Continuing promotional content creation plan to increase active borrowers.
- Designing and implementing customer-driven acquisition plan.
- Increasing new cardholder count by targeting specific customer activity segments.
- Completing design of the Brentwood Branch renovation.
- Completing construction of the New Berlin Road / Oceanway branch.
- Completing the renovation of collaborative space at the Main Library.
- Completing the replacement of the Library's public technology management system, focusing on self-service, an improved customer experience and easier maintenance.
- Developing a plan to expand the Library's Outreach Program to customers who are unable to visit the library locations.

Collaboratively impact the community:

- Expand support of reading-related programs including Mayor Deegan's City-wide River City Readers.
- Working with community groups to host and organize the signature events focused on social engagement around reading and books.
- Document and plan for collaborative community exhibitions such as the Veterans Museum's oral history project, Art Walk gallery exhibits with the Jax Art Guild, The Artists Collaborative and the DCPS Scholastic Art program.
- Creating a plan for "in-reach" options that incorporate use of library spaces by non-profits and other governmental agencies to draw new audiences to the Library.

Grow organizational capacity:

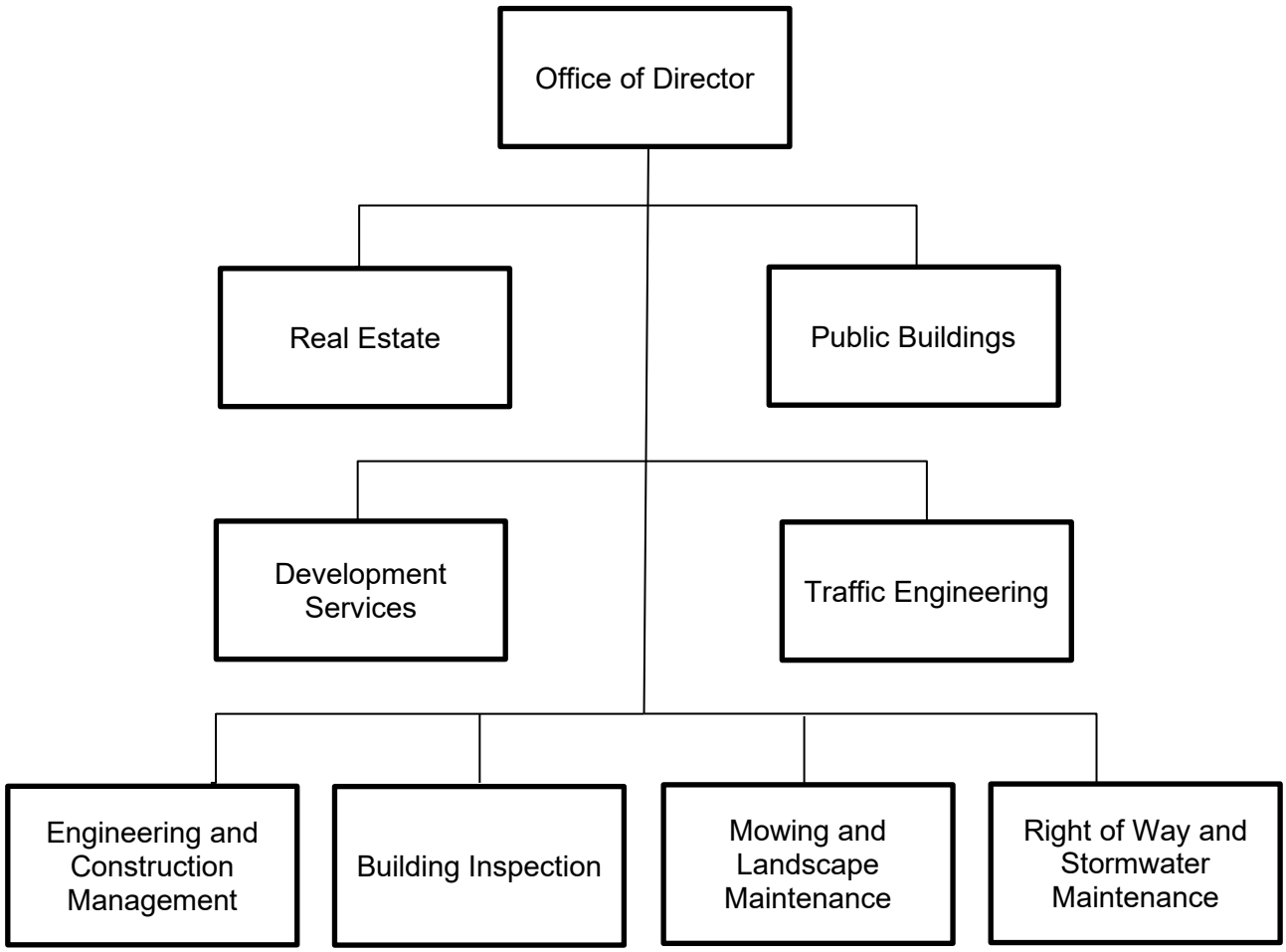
- Developing policies and procedures that increase the value of and lower the public's barriers to services.
- Building-out volunteer programs to enhance the public's support library services
- Creating and implementing a standards-based data analytics strategy to enhance efficiency and effectiveness.
- Developing a Master Plan to establish practical processes, timelines and budgets associated with establishing new service outlets and branches, ongoing maintenance of existing library facilities, and service plans that enable broader access across all Duval geographies.
- Develop plans for cost reduction programs using Lean Management approaches to library materials acquisition and distribution.
- Increasing grant and gift funds received by creating enhanced programs for selecting, stewarding and promoting such efforts.

PUBLIC WORKS

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

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

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



MAJOR PROGRAMS AND SERVICES:

OFFICE OF THE DIRECTOR

- Oversees the seven Divisions within the Public Works Department and is responsible for establishing departmental policies and procedures.
- Establishes departmental policies and procedures and provides financial, managerial, and administrative support to meet specific division goals, as well as collective departmental goals.

ENGINEERING AND CONSTRUCTION MANAGEMENT

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

MOWING AND LANDSCAPE MAINTENANCE

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

PUBLIC BUILDINGS

- Maintain all the HVAC, plumbing, electrical, roof work, and other required maintenance/repairs for approximately 800 buildings and structures totaling over eight million square feet.
- Manage payment for utilities for all City facilities, parks, and rights-of-way (excluding streetlights and signals).

REAL ESTATE

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

RIGHT-OF-WAY AND STORMWATER MAINTENANCE

- Continue to proactively maintain outfall and roadside ditches to provide a more effective level of service for the City's stormwater management system through efforts of the Stormwater Action Team.
- Maintain approximately 3,854 miles of paved roadways, including sidewalk and curb and gutter where present, approximately 1,200 miles of roadside and outfall drainage ditches, and 11 stormwater pump stations and storm drainpipes present throughout the city.
- Repair and replace cracked and damaged sidewalks throughout the city.

TRAFFIC ENGINEERING

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

BUILDING INSPECTION

- Plan Review: Evaluate construction plans to ensure compliance with building codes and regulations.
- Permit Issuance: Grant permits for construction, remodeling, and demolition projects.
- Inspections: Conduct site visits to inspect ongoing construction work for compliance with approved plans and codes.
- Code Enforcement: Enforce building codes, zoning laws, and other regulations to ensure public safety.
- Safety Assessments: Perform safety inspections of existing buildings and structures to identify potential hazards.
- Public Education: Provide information and resources to the public about building codes, permits, and safety practices.
- Record Keeping: Maintain records of permits, inspections, and code enforcement actions.
- Complaint Resolution: Addressing complaints from the public regarding building code violations or unsafe structures.

DEVELOPMENT SERVICES

- Provide plan reviews of over 1,000 site development plans, including utility projects, subdivisions, sketch plan review, and roadway/drainage projects, within 30 business days.
- Review and process all preliminary plats and mylars.
- Provide inspection services for all new infrastructure to be accepted by the city for maintenance, including but not limited to streets, drainage structures, sidewalks, and driveways

DIVISIONAL STRATEGIES AND GOALS:

OFFICE OF THE DIRECTOR

The Office of the Director will remain actively involved in the administration, billing, and collection of Stormwater and Solid Waste fee revenue. Additionally, the Office of Director will continuously monitor both operating and capital budget appropriations.

ENGINEERING AND CONSTRUCTION MANAGEMENT

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

MOWING AND LANDSCAPE MAINTENANCE

The Mowing and Landscape Maintenance Division will continue to maintain grass, trees, and other vegetation on all city rights of way, public buildings, retention ponds, park grounds, and other city-owned properties. The Division will also manage vegetative abatement on private properties in coordination with Municipal Code Compliance.

PUBLIC BUILDINGS

The Public Buildings Division will continue to address deferred maintenance at facilities throughout the city while being proactive through routine and preventative maintenance practices.

REAL ESTATE

The Real Estate Division will continue to coordinate with the Housing and Community Development Division to pursue the conveyance of certain real property parcels for affordable housing purposes, efficiently process right-of-way closures and easement abandonments, support the Engineering and Construction Management Division with the acquisition of parcels for public works project development, support all City Departments with real property investigations and processing of legislation, maintain up to date inventories for all City-owned real property, and create efficiencies throughout the leasing and legislative processes.

RIGHT-OF-WAY AND STORMWATER MAINTENANCE

The Right-of-Way and Stormwater Maintenance Division will continue to proactively maintain outfall and roadside ditches to provide a more effective level of service for the City's stormwater management system through efforts of the Stormwater Action Team, maintain paved roadways and outfall drainage ditches, maintain stormwater pump stations and storm drainpipes present throughout the city, and repair and replace cracked and damaged sidewalks throughout the city.

TRAFFIC ENGINEERING

The Traffic Engineering Division will continue to provide timely maintenance of all traffic signals in the City of Jacksonville, provide the services necessary to facilitate the efficient flow of traffic, and actively engage in reviewing and approving Maintenance of Traffic (MOT) and roadway detours to ensure reduced risk to motorists, bicyclists, and pedestrians as well as maintenance personnel.

BUILDING INSPECTION

The Building Inspection Division will continue to work on plan reviews, permit issuance, code enforcement, safety assessments, public education, record keeping, and compliance resolutions.

DEVELOPMENT SERVICES

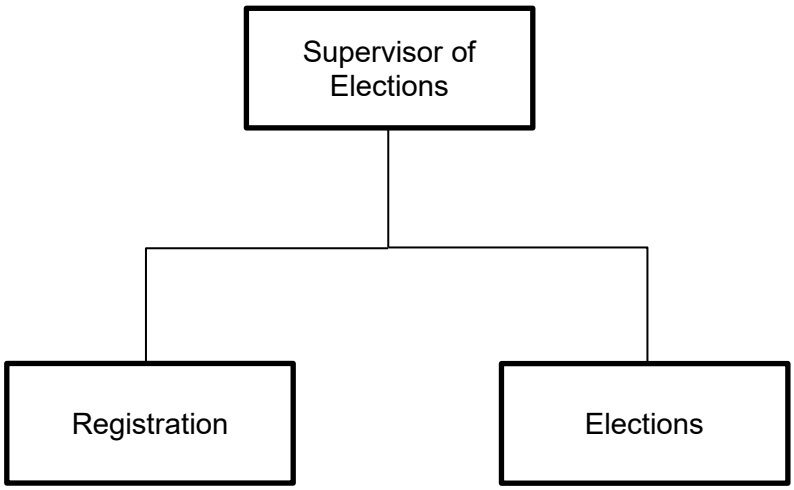
The Development Services Division will continue to maintain and enforce the Floodplain Ordinance, Chapter 652 of the City's Municipal Code, coordinate the City's annual FEMA audit which is conducted to ensure compliance with FEMA floodplain regulations, provide support to the Subdivision Standards Policy Advisory Committee, including attending all meetings and implementing changes approved by the committee. Additionally, the Division will process, issue, and inspect all site work permits for land clearing and grading, including tree removal, ensuring compliance with the Tree/Landscape Ordinance, Part XII of the City's zoning code, as well as investigate complaint-based calls through MyJax, including drainage complaints, illegal tree removal, objects in the right-of-way. Investigations to include foll-up enforcement until full resolution is reached.

SUPERVISOR OF ELECTIONS

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

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

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



MAJOR PROGRAMS AND SERVICES:

ELECTIONS

- **Election Operation:** plans, coordinates, and executes countywide elections, including early voting, vote-by-mail, and Election Day operations.
- **Poll Worker Training:** develops and updates teaching materials and provides training to poll workers to ensure consistent and accurate election procedures.
- **Equipment and Facility Security:** implements ongoing hardening measures for voting equipment, election systems, and facilities to protect against external threats.

REGISTRATION

- **Voter Registration Processing:** processes new voter registrations, updates to existing records, and address changes to ensure accurate, up-to-date voter rolls.
- **Voter Roll Maintenance:** conducts ongoing audits of the voter registration database to identify and remove ineligible voters in accordance with state and federal law.
- **Student and Community Outreach:** coordinates voter education and registration drives in public and private schools, as well as community events.

DIVSIONAL STRATEGIES AND GOALS:

Works with the other Supervisor of Elections Divisions, City of Jacksonville Departments, State of Florida – Division of Elections, other offices e.g. Tax Collector, Clerk of Courts, Office of Elections Crimes and Security, other county Supervisor of Elections offices, and vendors to ensure that voter rolls are maintained accurately and secure, and the day-to-day operation.

ELECTIONS

- Conduct countywide elections for federal, state and local offices.
- Conduct an audit of voter registration rolls to remove any ineligible voters.
- Update all poll worker teaching materials.

REGISTRATION

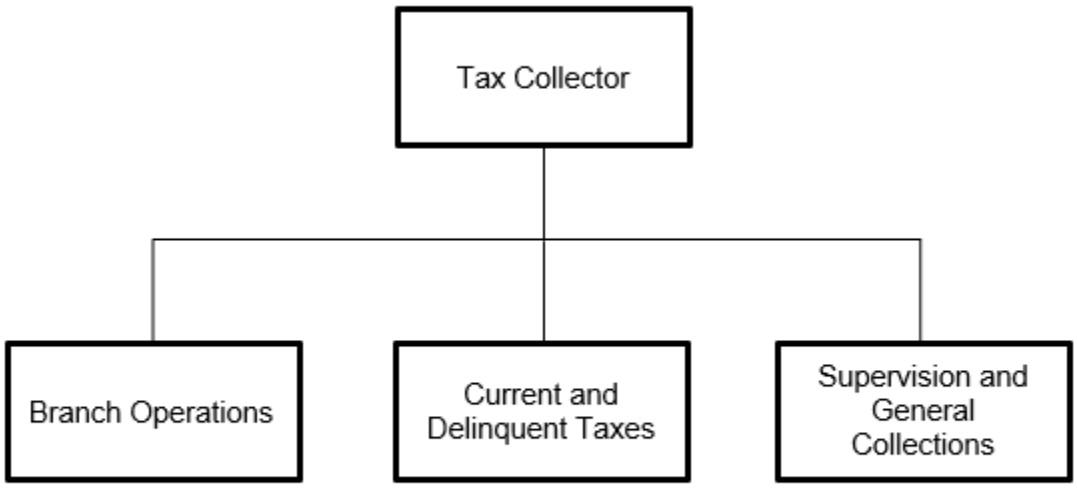
- Continue to harden all equipment and facilities against outside threats.
- Conduct student voter registration drives in all public and private

TAX COLLECTOR

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

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

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



MAJOR PROGRAMS AND SERVICES:

BRANCH OPERATIONS
Provides staffing and management for eight branch offices, a satellite office that serves the City's Planning and Development Department, and a central call center. The Division collects and processes more than 100 types of transactions including issuance of driver licenses, driving tests, vehicle and vessel registrations and tags, title issuance and transfers, tax payments, payments for fines, hunting and fishing licenses, concealed weapons permits, and Florida birth certificates.

CURRENT AND DELINQUENT TAXES
Responsible for collection of real estate taxes, tangible personal property taxes, tourist development taxes, public service taxes, vendor permits and local business tax receipts. Conducts a statutorily mandated annual tax certificate sale for unpaid real estate taxes.

SUPERVISION AND GENERAL COLLECTIONS
Reaches across all areas of the Tax Collector's Office which include Administration, Finance, Administrative Services and Payment Processing. Responsible for all balancing, collection accounting, and disbursements.

DIVISIONAL STRATEGIES AND GOALS:

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

CURRENT AND DELINQUENT TAXES
In FY 27, the Division anticipates collecting approximately over $2 billion in property taxes and more than $7 million in local business tax receipts.

SUPERVISION AND GENERAL COLLECTIONS
During FY 27, the Duval County Tax Collector's office anticipates collecting and distributing more than $3.3 billion for various taxing authorities, including the City of Jacksonville and the Duval County School Board.

TECHNOLOGY SOLUTIONS

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

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

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

Technology Solutions

MAJOR PROGRAMS AND SERVICES:
The Technology Solutions Department (TSD) is responsible for managing and overseeing all of the City's data processing systems and applications, communications systems, computer networks, security access systems, surveillance and monitoring systems, information and data processing systems, and geographic information systems (GIS).

DEPARTMENTAL FUNCTION, STRATEGIES AND GOALS:
TSD's strategy is to focus on Mayor Deegan's 8 priorities:

- Public Safety: Support safety by providing secure, reliable systems that enable rapid communication and real-time data for first responders.
- Infrastructure & Public Works: Enable better coordination, planning, and tracking of improvement projects.
- Affordable Housing & Homelessness: Helping to improve coordination across housing programs and supporting outreach and management efforts.
- Health & Wellness: Advance health outcomes by turning data into stories that highlight needs, inspire action, and guide better outcomes.
- Economic Development & Jobs: Prioritize enabling technology to drive becoming the small business capital of the Southeast through digitization; streamline permitting and procurement.
- Youth, Literacy, & Higher Education: Use technology to reimagine learning and unlock brighter futures.
- Military and Veteran Affairs: Support MAVD initiatives for veterans by creating graphics that enhance communication and engagement.
- Arts, Culture & Entertainment: Embed arts, culture, and entertainment wherever possible – digitizing inspirational graphics to inspire and engage, to elevate Jacksonville as a destination city, and showcase unrivaled cultural experiences.

Planned initiatives for FY 27 include:

Customer Experience

- Expand online payments, permitting, and digital services to improve convenience, accessibility, and revenue collection.
- Enhance 630-CITY/MyJax and modernize telephone systems to improve service request management and resident access.
- Upgrade Jacksonville Public Library public computer and printing systems to provide reliable, secure digital services.

Employee Experience

- Strengthen workstation inventory management and replace 733 aging workstations to improve security, reliability, and resource allocation.
- Implement an AI-enabled IT Service Desk agent to automate routine support requests and reduce employee wait times.

Enterprise Experience

- Modernize financial, human resources, payroll, grants, and contract management systems to automate workflows, improve transparency, and reduce processing times.
- Strengthen critical technology infrastructure, disaster recovery capabilities, and service standards to support reliable City operations and secure elections.
- Reduce network costs through competitive service options and regularly replace aging technology to improve performance and security.

Enterprise Security

- Strengthen network access controls and data security to protect City systems and information.
- Advance cybersecurity risk assessment, vulnerability management, and supply chain security.

904LEAN

- Expand Green Belt training and employee-led process improvements to streamline resident services and reduce staff time spent on inefficient processes.

Creative Solutions & GIS/Spatial

- Modernize City websites and develop transparency dashboards to improve usability, public engagement, and access to information.
- Establish a secure enterprise AI platform and governance standards to support responsible use across City operations.
- Expand GIS and AI tools to improve planning, provide consistent zoning and land use guidance, and offer residents around-the-clock access to City information.

Public Safety

- Modernize dispatch systems and radio infrastructure to strengthen emergency communications and reliability.
- Implement electronic patient care reporting and modernize JFRD asset management to improve documentation, security, and operational support.
- Expand the SafeParks camera network to support public safety in City parks.

CITY PROFILE

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

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

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

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

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

HISTORY

Native Americans
The first human inhabitants reached the area of Jacksonville between 12,000 and 16,000 years ago. The best-known Native Americans to inhabit this area were the Timucua, who probably numbered about 150,000 at their peak. Following the appearance of Europeans in the 1500s, the Timucua numbers declined quickly as they succumbed to diseases introduced by European explorers and settlers as well as died in conflicts with the Europeans. By 1763, the Timucua were no longer inhabiting this area.

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

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

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

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

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

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

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

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

The earliest use of the name "Jacksonville" was in an 1822 petition to the U.S. Secretary of State asking that the town be officially recognized as a port of entry. While Andrew Jackson never visited Northeast

Florida, he was the first military-governor of Florida following Spain's ceding of Florida in 1819. Jacksonville's first charter, creating a town government, was approved by the Florida Legislative Council on Feb. 9, 1832. Jacksonville's first Mayor was William Mills. At that time, the office was called Intendant, which was a holdover from Spanish times.

1901 Fire

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

After the Fire

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

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

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

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

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

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

Between 1950 and 1960, the county saw significant growth in both population and development. This time frame has been referred to as the “Decade of Progress.” During this period, Duval County’s population increased by 48 percent to 451,411 residents. Development in downtown and throughout the city brought new business and a new federal building. City commissioners began planning to replace the airport and build the new central city library to be named after Haydon Burns (Mayor of Jacksonville 1949-1965). Beyond the City limits during this decade, developers were constructing suburban housing. Major

regional enclosed shopping centers and malls opened. On the south side, Ira Koger's Boulevard Center became one of the first suburban office parks in the nation.

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

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

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

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

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

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

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

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

Jacksonville is home to four Fortune 500® company headquarters: GuideWell, CSX, Fidelity National Financial, Inc. (FNF), and Fidelity National Information Services, Inc. (FIS). GuideWell (ranked 140) is a mutual insurance holding company and parent of health insurer Florida Blue. CSX (ranked 324) provides rail-based transportation services in North America. Fidelity National Financial, Inc. (ranked 311) is a

leading provider of title insurance, specialty insurance and claims management services. Fidelity National Information Services, Inc. (ranked 406) is one of the world's largest payment and processing businesses.

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

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

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

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

The 125th Fighter Wing (125 FW) is the nation's largest unit of the Florida Air National Guard and flies F-35 fighter aircraft from Florida Air National Guard Base, Florida at Jacksonville International Airport. The

125th Fighter Wing’s mission is to provide air defense for the southeastern United States, from Charleston, South Carolina to the southern tip of Florida, and across the Florida panhandle. Simultaneously, the Wing performs a continuous 24-hour alert mission at its detached site located at Homestead Air Reserve Station, standing ready to intercept unknown aircraft at any time. Although not located in Florida, the Navy's $1.7 billion Naval Submarine Base Kings Bay, located just 35 miles north of Jacksonville in Camden County, Georgia, is considered a part of the Jacksonville military community. The 17,000-acre installation is the only Navy base on the east coast capable of supporting the Trident II (D-5) Missile, an integral part of our nation's strategic deterrence program. Currently, the base berths six Ohio-class ballistic missile submarines, and two Ohio-class guided missile submarines. The base employs more than 9,000 military and civilian personnel and is the largest employer in southeast Georgia.

Lastly, the area is home to a large United States Coast Guard presence with USCG Sector Jacksonville and the USCG Helicopter Tactical Interdiction Command, based at Jacksonville JetPort at Cecil Airport with a total of more than 800 Coast Guard men and women.

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

FORM OF GOVERNMENT

The City of Jacksonville operates under a “strong-Mayor” form of government. This governmental structure is based upon distinct executive and legislative branches that are elected independently of each other, and provides for prescribed checks and balances, much like the federal government. In Jacksonville, the Mayor is elected county-wide and serves as the chief executive of the government. The legislative branch is represented by the members of the Jacksonville City Council. There are 19 city councilmembers, of which 14 are elected to represent distinct, geographical districts within the county, and 5 are elected at-large. Each district councilmember must live within the district they represent, and are elected by the voters in their respective districts. The five at-large members must live within the at-large district they represent, although all voters within the consolidated city/county participate in their respective elections. The Mayor and City Council members are elected to four-year terms, and are limited by law to two consecutive terms.

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

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

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

FACT SHEET

Duval County Population	1,079,044
City Area	840.1 square miles
Internet Home Page Address	https://www.jacksonville.gov/

	Budget Comparisons			
	FY 23-24	FY 24-25	FY 25-26	FY 26-27
General Fund Budget	$1,918,878,861	$2,069,543,712	$2,217,243,683	$2,231,566,918
Net General Fund Budget (Net of Transfers)	$1,297,297,483	$1,411,253,568	$1,566,211,221	$1,600,387,995
Total City Budget	$3,978,157,148	$4,540,838,976	$4,995,498,352	$4,616,404,195
Total Net City Budget (Includes Misc Federal Programs)	$2,852,613,942	$3,174,339,656	$3,515,300,353	$3,364,509,672
Ad Valorem Taxes	$1,067,516,947	$1,142,410,656	$1,218,836,099	$1,291,662,837
City Employees				
Other	3,722	3,775	3,794	3,810
Correction Officers	751	746	722	736
Fire and Rescue	1,786	1,780	1,806	1,830
Police Officers	1,835	1,875	1,877	1,894
Total Number of City Employees	8,094	8,176	8,199	8,270
Millage Rate				
General Government Operations	11.3169	11.3169	11.1919	11.1919
Debt Service	0.0	0.0	0.0	0.0
Total	11.3169	11.3169	11.1919	11.1919

FINANCE COMMITTEE AND COUNCIL CHANGES

Finance Committee Members (Standing Committee):

Chair	Will Lahnen – District 3
Vice Chair	Chris Miller – At Large Group 5
Member	Mike Gay – District 2
Member	Michael Boylan – District 6
Member	Randy White – District 12
Member	Rory Diamond – District 13
Member	Rahman Johnson – District 14

Material changes made to the Mayor's proposed budget as part of the City Council Finance Committee are discussed below by category / area.

Decreases and Changes to Mayor's Proposed Expense Budget

Reductions to the operating budget funding

- ($245,376) - Mayor's Office personnel funding
- ($300,000) - OutEast Community Center Project
- ($30,000) - Government relations / lobbyist fees
- ($750,000) - USS Orleck naval ship museum
- ($5,200,000) - City Council Extraordinary Lapse - Negative budget amount added to the General Fund Operating Fund which reduces the total expense budget without offsetting reduction in revenue.

Items removed from the operating budget and placed into a City Council contingency for future appropriation.

- ($500,000) - Eviction Diversion
- ($3,300,000) - Florida / Georgia football game
- ($2,450,000) - Public Service Grants / Cultural Council
- ($750,000) - Telehealth

Items removed from the operating budget to be handled via separate legislation:

- ($9,222,943) - Completion grant funding – Ordinance 2026-700-E
- ($26,000,000) - Public safety enhancements – Ordinance 2026-701-E
  - $2,000,000 - JFRD CO_2 removal system
  - $10,000,000 - JSO warehouse consolidation project
  - $14,000,000 - Improvements to JSO new leased location BCBS

Increases to Mayor's Proposed Expense Budget

Additions to the Capital Improvement Plan (CIP)

- $240,000 - University Blvd. and Edenfield Rd. Traffic Signal
- $250,000 - San Jose Blvd Drainage
- $500,000 - Jacoby Hall – Performing Arts Center

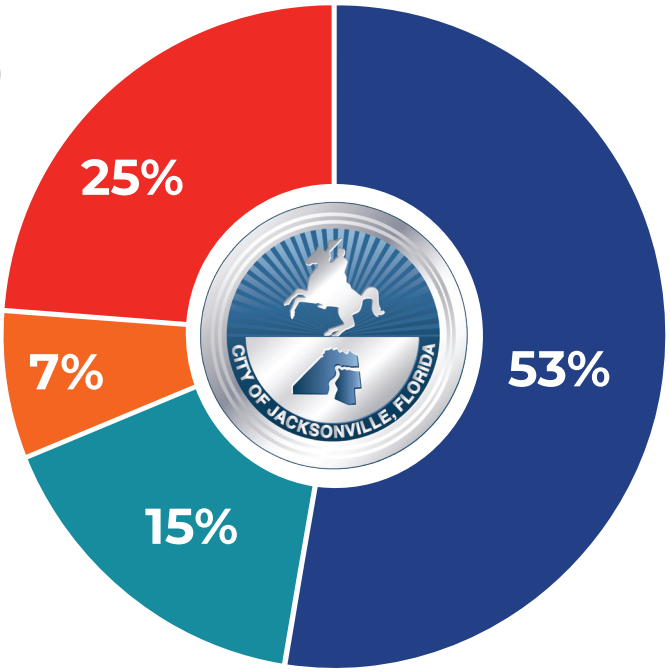
Additions to the operating budget

- $75,000 - Family Nurturing Center of Florida
- $200,000 - Fraternal Order of Police
- $250,000 - Hogpen Creek Study – Non City Property
- $350,000 - Police Athletic League
- $150,000 - Salvation Army
- $300,000 - Walk Off Charities

FY26-27 BUDGET HIGHLIGHTS

AT-A-GLANCE

- **General Fund:** $2,026,799,396
- **Budget Growth:** 1.1% vs. the prior year (+$22,881,249)
- **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:** $560,194,868
- **Total Capital Improvement Plan:** $1,206,287,819



Public Safety
$1,073,743,908

Direct City Services
$303,170,736

Other Expenses
$507,478,713

People Investments
$142,406,039

GENERAL FUND BUDGET

$2,026,799,396

The City of Jacksonville's fiscal foundation is strong. The approved 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

$303,170,736

15% 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.

Selected Departments	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 $27,662,387 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

$142,406,039

7% 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	$6,936,862
Housing	$5,300,000
Homelessness	$5,165,256
Kids Hope Alliance & Youth	$57,690,322
Jacksonville Journey Forward	$2,260,000
Cultural Council	$4,513,999
Public Service Grants	$4,539,600

OTHER EXPENSES

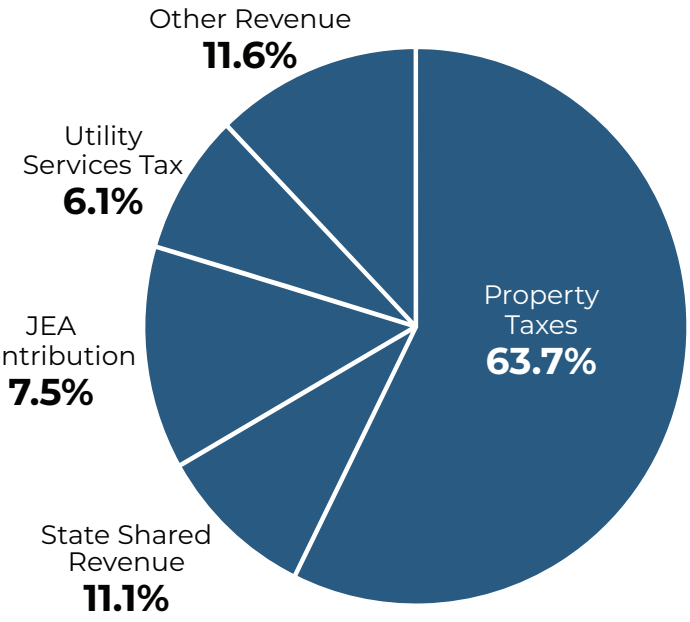
$507,478,713

25% 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
$234,848,628

State Shared Revenue*
$225,952,033

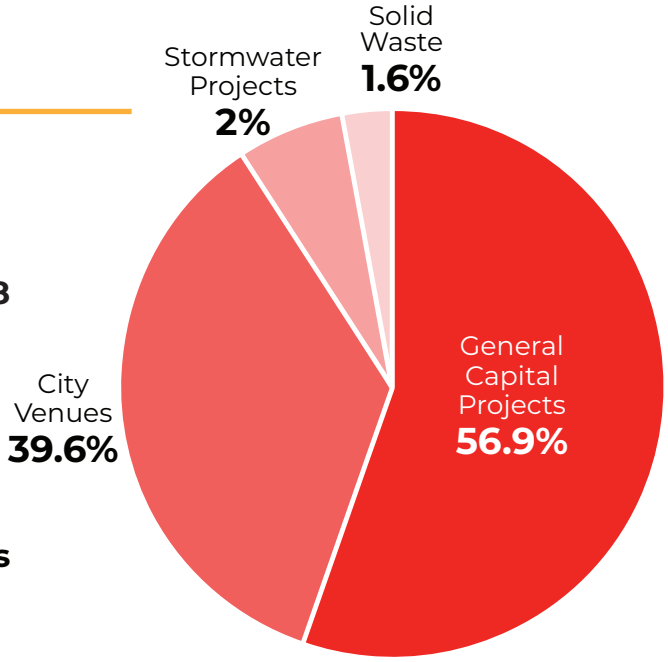
Utility Services Tax
$122,854,579

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

CAPITAL IMPROVEMENT PLAN

FY26-27 Capital Improvement Plan: $560,194,868
5-Year Capital Improvement Plan: $1,206,287,819

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*
$318,505,087

Stormwater Projects
$11,239,781

City Venues
$221,600,000

Solid Waste
$8,850,000

**General Capital Projects includes $14,100,000 for drainage projects.*

FEATURED FY26-27 CAPITAL INVESTMENTS

Key Infrastructure Projects

Project	Allocation
Roadway Resurfacing*	$35,947,180
Septic Tank Phaseout**	$25,000,000
Bridge Repairs	$13,750,000
Bulkheads	$11,775,000
Sidewalk Repair	$6,179,616
New Sidewalks	$6,050,000

**Roadway Resurfacing: $13.2 million increase from last year*
***Septic Tank Phaseout: $16 million increase from last year*

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**	$8,000,000
James Weldon Johnson Park	$5,000,000
Shipyards West Park	$5,000,000

**Phase 2 Masterplan*
***Hogan's Creek to Riverwalk*

Additional Key Projects & Services

Project	Allocation
UF Health Capital Improvements	$24,000,000
JSO Mounted Unit Facility	$8,000,000
Garbage & Recycling Pickup	$81,901,637

CITY SERVICES

Service Statistics

71 Fire Stations

21 Public Libraries

400+ City Parks

80,000+ Park Acres

Public Safety Staffing

736 Correctional Officers

1,894 Police Officers

1,830 Firefighters & Paramedics

54% of City position cap allocated to Public Safety



FUTURE FISCAL CHALLENGES AND RESOLUTIONS

Personnel Costs

Health Care Costs:

Rising health care costs continue to present inflationary pressures for employers nationwide, creating the need for calculated and cost effective strategies. Building on the introduction of a true consumer driven health plan option with targeted City funded Health Savings Account contributions in FY 26, the City sustained its commitment to offering competitive health care benefits in FY 27 while managing cost growth through strategic adjustments. The City implemented slight modifications to employee health plan rates and introduced a pharmacy artificial intelligence (AI) tool to support financially beneficial prescription management and strengthen the consumerism model. These updates align with ongoing plan design refinements and wellness initiatives aimed at enhancing the City's culture of health and minimizing the impact of rising health care expenses on employees. The City remains committed to thoughtful, data driven decisions to ensure the long term sustainability of the health plan.

Collective Bargaining:

FY 26-27 is the final year of historic three-year collective bargaining agreements with the City's two public safety unions, the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP). The current agreements include a provision to enter the Florida Retirement System (FRS) by September 30, 2027, which will mark the return of the defined benefit pension option for the Police and Fire first responders hired since 2017 and into the future. The implementation of FRS will once again provide Jacksonville with a defined benefit retirement choice further enhancing the City's ability to recruit and retain best in class public safety personnel. Bargaining for public safety successor agreements will commence in early 2027 with the expectation of new fiscally and operationally sound collective bargaining agreements in place by September 30, 2027.

Collective Bargaining Agreements for the non-public safety unions, covering October 1, 2025 to September 30, 2028, are in full force and effect for the next two fiscal years ensuring workforce and financial stability for the 3,000 non-public safety represented employees.

Competitive Hiring Environment Strategies:

The City aims to proactively manage growing fiscal pressures driven by workforce demands, rising operating costs, and the need for continued modernization. Creating and maintaining competitive compensation and strengthening recruitment pipelines remain critical to meeting citywide staffing requirements. Employee Services will focus on cost efficient talent strategies, enhanced workforce planning, and improved retention efforts to ensure service continuity. Through strategic investments in people, technology, and process improvement, the City remains committed to sustaining a high performing, well supported workforce for the upcoming fiscal year.

Capital Improvements and Maintenance

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

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

Review of Previously Authorized Projects:

During the last two years of the prior administration the CIP debt funding increased from $176 million in FY 21 to $381 million in FY 22 and to $440 million in FY 23. Given the significant increases in debt authorizations, competition for construction work and increased construction costs, coupled with the recent implementation of a new accounting system, the current administration performed a detailed review of previously authorized projects. Based on that review, projects totaling $70,499,580 were removed from the 5-year plan in FY 25, and the fifth year of the CIP plan, FY 30, was left blank to continue the efforts of

reducing debt in the CIP. To continue reducing debt in the FY 27 CIP the fourth and fifth year of the CIP plan, FY30-31, have been left blank.

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

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

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

Significant Potential Future Projects:
Stadium Renovations – The City's professional football stadium is approaching 30 years since its last major renovation. To meet NFL standards, a major renovation will be necessary within the next several years. The current stadium lease between the City and the Jaguars expires in FY 30. During FY 24 an agreement was reached between the City and the Jaguars to renovate the stadium and enter into a new lease agreement (2024-904-E). Upon substantial completion of the $1.4 billion stadium renovation, the terms set forth in the 30-year stadium lease for the use, maintenance and operation of the stadium becomes operative. The City and the Jaguars will split the cost of stadium renovations 55% and 45% respectively, with the Jaguars being responsible for any cost overruns.

Sheriff's Office Capital Projects – During FY 2023-2024, the City Council created the Special Committee to Review JSO Primary Facilities whose charge was to explore the location, cost and other issues involved in relocating the jail and the JSO administration building. The Council Special Committee issued a report in June 2024 detailing key challenges and opportunities for the jail and the administrative facilities of the JSO.

- Police Memorial Building (JSO administration building): With support from the Council Special Committee, JSO will vacate the Police Memorial building and lease space from a commercial office building in Riverside. The total estimated increased cost for abandoning the City owned building and entering into a long-term lease is approximately $100 million over a 16-year period. JSO will be responsible for payment of utilities with a maximum annual exposure of $225,000.
- Jail: JSO and the administration collaboratively hired a third-party consultant to perform an analysis of the needs for a future jail and supporting services infrastructure, as well as the possible locations that could accommodate such a campus. A decision to move forward with this project would be contingent on updated construction costs weighed against other priorities.

Financial Health
The City of Jacksonville continues to maintain a stable financial position, supported by sustained economic development, population growth, and growth in property tax revenues. These factors have contributed to

the City's ability to maintain essential public services, invest in infrastructure, and address community priorities. However, following several years of strong property value growth, the City is experiencing a moderation in revenue growth as market conditions normalize. Rising operating costs, inflationary pressures, increasing personnel and benefit expenses, and uncertainty surrounding future economic conditions continue to present challenges to long-term financial planning.

For FY27, the City's General Fund budget reflects modest growth of approximately 1%, while property tax revenue growth is projected at approximately 6%. Recognizing that economic conditions are cyclical, the City remains focused on maintaining financial flexibility and adequate reserves to address future challenges and potential economic downturns.

Over the years, the City has implemented several financial management strategies to strengthen its long-term fiscal position and preserve its ability to provide essential services, including:

- Pension Reform: Implemented reforms, including closing certain underfunded pension plans to new employees, establishing dedicated funding mechanisms, and restructuring pension obligations to address long-term liabilities and improve financial sustainability.
- Debt Management: Reduced outstanding debt through scheduled repayments, early debt retirement, and refinancing opportunities when financially advantageous, helping manage debt service obligations and preserve resources for other priorities.
- Financial Reserves: Strengthened General Fund operating reserves over time to provide additional financial stability and mitigate the potential impacts of economic downturns, emergencies, and unforeseen expenditures.
- Fiscal Discipline: Maintained a balanced budget for FY27 without the planned use of General Fund reserves for ongoing operations, marking the second consecutive fiscal year in which the proposed budget did not rely on reserve funding.

Looking ahead, the City remains committed to responsible financial management through conservative revenue forecasting, prudent expenditure planning, and strategic investments in infrastructure and public safety. Maintaining cost controls, budgetary flexibility, and adequate reserves will remain priorities to support essential services and long-term financial sustainability.

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

As of September 30, 2026, 338 employees have earned White Belt certifications, 153 have earned Green Belt certifications, 2 have achieved Master Black Belt status, and the City has eliminated more than 412,000 hours of process waste, driven by key improvements such as the citywide adoption of electronic signatures, enhanced turnaround times for residential and nonresidential permits, streamlined Certificate of Use and civil plan pre-application reviews, and digital workspace automation through technology and cross-department collaboration, empowering teams citywide to identify and eliminate waste.

The City of Jacksonville received the 2026 LCS Scaling Continuous Improvement Capability Award, a global recognition of the City’s work to build a sustainable culture of continuous improvement and strengthen how municipal services are delivered to residents. The award recognizes Jacksonville’s efforts through 904Lean not only to provide employees with practical improvement tools, but to build the organizational infrastructure, leadership support and shared culture necessary for continuous improvement to become part of how the city operates.

That distinction is central to Jacksonville’s approach. While individual projects can produce meaningful results, lasting transformation occurs when employees across the organization are empowered to identify opportunities, solve problems and continually improve the way services are delivered.

Annual Fee Review:
Section 106.112 of the City's Ordinance Code, established in FY 10, requires an annual review of certain fees charged by City departments to determine the percentage of service delivery costs recovered through those fees. Fees that recover less than 85% of the actual cost of providing a service are subject to an increase equal to the greater of one-third of the difference between the existing fee and the actual cost of service or the increase calculated in the preceding year.

The most recent fee review was completed for FY 26, and reviews will continue annually in accordance with the Ordinance Code. We do note that many City fees are not intended to fully recover the cost of providing public services, and certain service costs cannot be determined with sufficient precision to support specific rate adjustments. Accordingly, no fee increases are recommended at this time.

Climate Change, Resilience, and Sustainability
Jacksonville requires a holistic approach to sustainability and resilience planning that considers environmental stewardship, long-term resource management, and the impacts of hurricanes, extreme heat, and the increase in the frequency and intensity of rainfall events. The City has undergone an extensive resilience planning process, which produced a detailed vulnerability assessment and evaluated future growth and risk scenarios. In October 2023, the City released *Resilient Jacksonville*, a visionary 50-year strategy to guide resilience actions and investments. The work to develop a comprehensive resilience strategy for Jacksonville builds on many recent efforts in the wake of hurricanes Matthew and Irma, including the 2020 Local Mitigation Strategy, Storm Resiliency & Infrastructure Development Review Committee, and Adaptation Action Area Workgroup. Since the release of *Resilient Jacksonville*, the City has been committed to implementation of the strategy, with 38 of the 45 actions currently underway. Additional efforts include the April 2024 development of Clean Air Northeast Florida, an EPA-funded regional action plan to reduce greenhouse gas emissions, and the publication of the Jacksonville Food Plan in October 2026, supporting a more sustainable and resilient community.

Resiliency and Sustainability Offices:
In FY 21, the City created a Resilience Office and a Chief Resilience Officer within the Planning and Development Department. In FY23, the City expanded the Resilience Office – adding three full-time positions to advance the implementation of the Resilient Jacksonville strategy. In FY 23, the City established the Office of Sustainability and hired a Sustainability Manager to advance environmental stewardship, sustainable operations, and long-term environmental planning. Through the efforts of the Resilience and Sustainability Offices, the City has secured over $42 million in state and federal grant funding to support critical resilience projects over the past five years.

Capital Improvement Plan (CIP):
The City's FY 27 – FY 31 5-year capital improvement plan contains a total of $2.5 million, $1.25 million each fiscal year from FY 27 through FY 28, for resilience infrastructure improvements. Over $32 million was approved in prior years for resilience infrastructure improvements.

Transportation Funding and Financial Sustainability
The Jacksonville Transportation Authority (JTA) is a legally separate entity that operates independently of the City of Jacksonville and is responsible for managing its own operations, expenditures, and financial obligations. The agency has experienced significant financial challenges, including an estimated $39 million budget shortfall attributable to lower-than-anticipated revenues and increased operating costs. In October 2026, City Council approved Ordinance 2026-780-E, authorizing JTA to utilize up to $30 million in previously allocated local option gas tax revenues to address eligible outstanding debt obligations, with repayment required by 2037. The City will continue to coordinate with JTA and assess potential impacts on transportation funding and long-term capital priorities.

Impacts of State Property Tax Reform
Amendment 3, approved by Florida voters during the November 3, 2026 General Election, presents significant long-term financial challenges for the City of Jacksonville. The amendment, authorized through House Joint Resolution 1-F, increases homestead property tax exemptions and modifies certain property

tax limitations, resulting in projected reductions to ad valorem tax revenues available to local governments. The amendment takes effect January 1, 2027, with additional changes phased in over subsequent years. Preliminary estimates indicate that the City could experience substantial reductions in property tax revenues starting in FY 2028 and potentially reaching approximately $300 million by FY 2029. These property tax revenue reductions will affect the City's ability to maintain the FY 2027 service levels in future budget years.

The City will propose a balanced budget for FY 2028 in July 2027 to a newly elected City Council as part of the normal budget process, which will reflect the fiscal impact of the amendment.

THE ANNUAL BUDGET

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

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

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

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

BUDGETARY ENTITY

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

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

FINANCIAL POLICIES

Budgetary Policies

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

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

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

The City of Jacksonville deems its budget to be balanced, pursuant to code section 106.106, if current year revenues cover current year recurring expenditures. Any use of one-time sources would be used to cover one-time expenditures, and that no bond proceeds or other debt instruments are used to satisfy recurrent operating expenditures. The budget for annual operating expenses cannot be deferred to future budgets.

The City's municipal code section 106.106 also states that a budget shall not be considered balanced if it contains either a two percent overall lapse, or a four percent departmental lapse, and if it fails to contain a non-debt funded appropriation for each unfunded completion grant or similar financial incentive scheduled to become payable during the fiscal year of the proposed budget.

The City's Capital Improvement Plan includes suggested minimums and targets for recurring capital maintenance needs, established pursuant to Ordinance 2015-428-E and code section 106.219. Detailed explanations are required for any deviation(s) from the suggested minimums.

Pursuant to Sections 106.302 and 106.331, Ordinance Code, expenditures and financial obligations of the City are subject to appropriation by City Council. Accordingly, any funding obligation extending into future fiscal years are made subject to future Council appropriation so as not to obligate future Councils beyond amounts duly appropriated.

In accordance with the City Charter and code section 106.203, the budget is divided between general operating funds and capital improvement funds. In order to provide an overall view of the operating budgets of the city, independent authorities and the Duval County School Board, summary information is provided in the Comparative Net Consolidated Budget Summary.

As adopted by the City Council, the annual budget is in the form of an ordinance which contains estimated revenue and other financial sources, any revenue restrictions, special provisions which apply to miscellaneous appropriations and departmental capital outlay, authorizations of full-time positions and temporary employee hours, and any amendments to the ordinance code that may be related to the budget.

Incorporated as integral parts of the annual budget ordinance 2026-504-E, are the following schedules that specify the City's budget:

Budgeted Revenues, Expenditures and Reserves Summary
FY 2027 - 2031 Capital Improvement Plan
FY 2027 – 2031 IT System Development Project Plan
Schedule of Public Service Grants
Schedule of Federal Public Service Grants
Schedule of Appropriations by Division
Grant Schedules:

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

General Fund Revenue and Expenditure Projections (FY27–31) – Information Only

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

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

Capital Improvement Plan

The City's Capital Improvement Plan is submitted as separate legislation (2026-505-E) that travels with the annual budget legislation (2026-504-E) through Council and Council committees. Section 122.603 of the municipal code requires the Finance department to meet with all departments to begin the Capital Improvement Plan process no later than January 15 of each year. The Capital Improvement Plan is designed to promote long-range operating financial planning and provide for capital projects to be carried out in accordance with predetermined priorities of need and affordability. The Plan includes the project's estimated cost and its funding source. The Capital Improvement Plan must be adopted concurrently with the annual budget prior to the commencement of the fiscal year (October 1st). In addition, section 106.109 of the City's Municipal Code provides that the Five-Year Capital Improvement Plan must be financially feasible and provide not only the funding source and capital costs of each project but also the funding source and amount of funding that will be required for the anticipated post-construction operational costs of each project. The operating budget impact for each project, including any required increases to the full-time position cap, can be found on the project sheet located on the City's website. In addition to debt-financed improvements, the city uses a portion of its annual operating revenues to fund pay-as-you-go capital improvements. Section 106.106 (c) provides a goal of utilizing the equivalent of one mill ($1 per $1,000 of assessed value) of property tax revenues for the funding of capital improvements.

Quarterly Reporting

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

Budgetary Position Control

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

Allocation of Indirect Costs

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

Impoundment of Funds

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

Grant Funding

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

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

Debt Policy

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

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

The Debt Management Policy also establishes parameters for the management of interest rate swap transactions. Specific guidelines within the policy include maximum notional amount, maximum term and guidance regarding the utilization of hedges, including swaps, caps, options and collars. The interest rate swap discussion includes the appropriateness and guidelines for managing floating-to-fixed, fixed-to-floating and basis swaps. Prior to entering into an interest rate swap agreement, the City must evaluate various risks and put in place provisions to minimize the exposure to any such risks.

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

Reserve Policy

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

Investment Policy

Section 110.203 of the City's municipal code lists the permitted investments for the City. The permitted investments include those authorized by Florida Statutes, Section 218.415, plus additional investment options approved by the City Council under its home rule authority. The City's operating funds are governed by the City's Investment Policy. Pension fund assets, and funds whose uses are restricted by debt covenants, prior contract, or legal, regulatory, or other constraints, are outside the scope of the Policy. The Policy establishes investment objectives, in order of priority, as safety of capital, liquidity, and investment income. The Policy also sets diversification, credit quality, and duration limits, and provides for authorized transactions, settlement methods, broker/dealer selection, bid requirements, appropriate use of derivatives, internal controls, custody of securities, and continuing education requirements for staff. The Policy is submitted to City Council for ratification annually.

The Investment Policy establishes an Investment Committee, chaired by the Chief Financial Officer, whose voting members include the Treasurer, Comptroller, Budget Officer, and Chief Investment Officer, along with others appointed by the Chief Financial Officer. The Council Auditor, or designee, serves as a non-voting member. The Investment Committee formulates investment and asset allocation strategies, establishes investment procedures and controls, sets rate of return objectives and performance

benchmarks, monitors the risk and performance of the City's portfolios and investment managers, and oversees the City's debt and swap policy. The Committee meets at least monthly and reports on holdings, compliance, and performance to the City Council Finance Committee at least quarterly.

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

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

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

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

CONFORMITY WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES

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

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

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

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

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

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

Governmental Funds

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

General Fund

General Funds are the general operating funds of the City. They are the primary governmental fund type used to account for and report all financial resources not required to be accounted for in another fund.

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

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

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

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

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

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

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

MAJOR CITY REVENUES

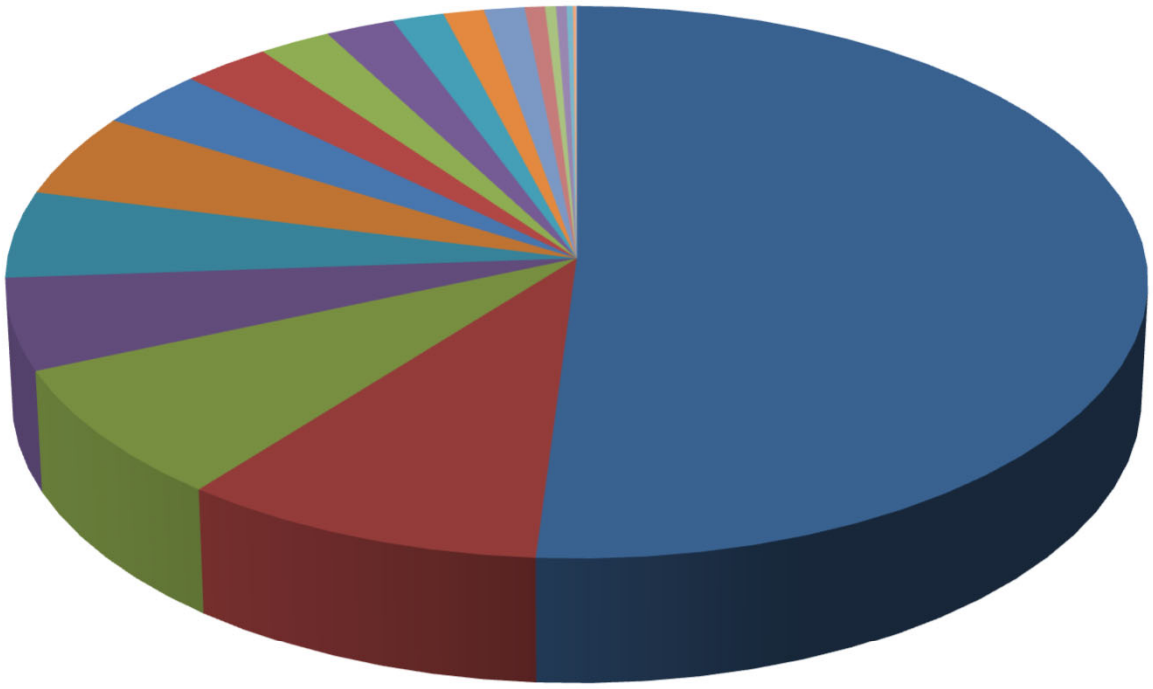
The City of Jacksonville has multiple revenue sources to fund the City of Jacksonville's services. The methods used to project those revenues include historical trends of ten years or more, estimates from the State of Florida for revenues it collects and disburses, and analyzing the current and expected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

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

	$2,530,271,383	100.00%
Category	FY27 Approved	Percent of Total
Ad Valorem Taxes	1,291,662,837	51.03%
State Shared Revenue	242,035,017	9.57%
Local Option Sales Tax	199,547,058	7.89%
Solid Waste / Stormwater User Fees	136,000,879	5.37%
Charges for Services	128,516,715	5.08%
Utility Service Tax	122,854,579	4.86%
Miscellaneous Revenue	86,099,546	3.40%
Franchise Fees	69,278,048	2.74%
Local Option Fuel Tax	56,464,331	2.23%
Investment Pool / Interest Earnings	54,109,083	2.14%
Net Transport Revenue	40,142,173	1.59%
Communication Service Tax	31,679,081	1.25%
Bed / Tourist Development Tax	31,542,160	1.25%
Inspection Fees	15,807,933	0.62%
Other Taxes	8,509,592	0.34%
Impact Fees and Special Assessments	8,252,772	0.33%
Permits and Fees	4,790,418	0.19%
Fines and Forfeits	2,302,581	0.09%
Intergovernmental Revenue	676,580	0.03%

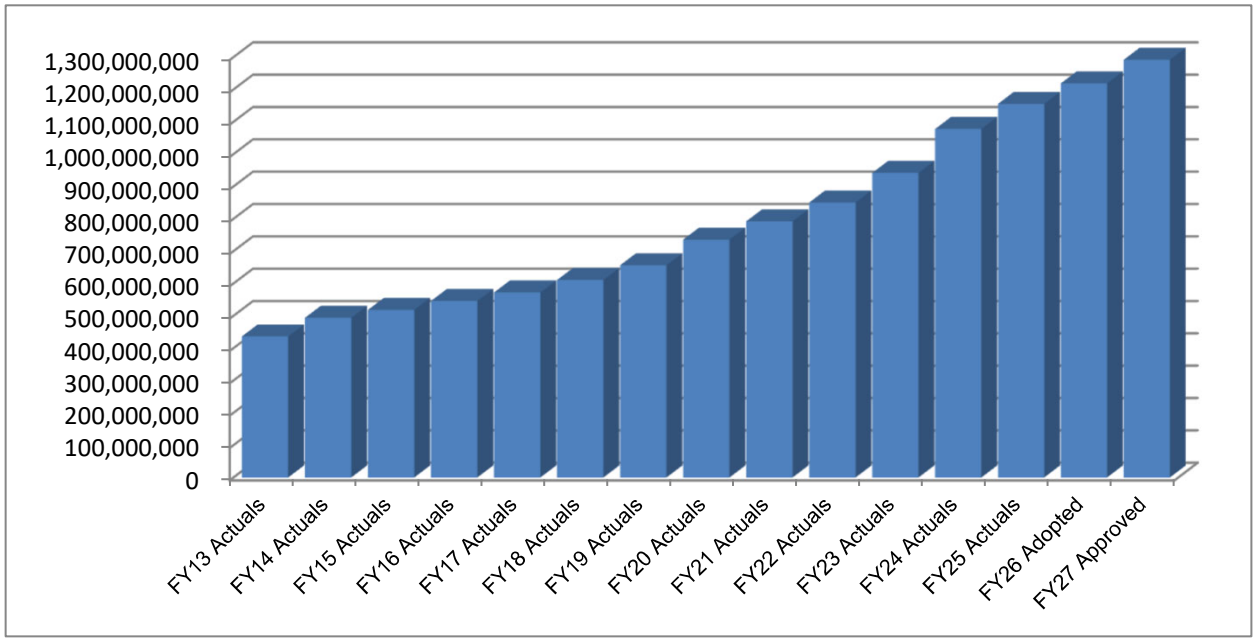
FISCAL YEAR 2026-2027 REVENUE PIE CHART

(excluding movement of dollars between City funds)



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

AD VALOREM TAXES



(graph showing fifteen year historical)

Ad Valorem or property taxes account for 51.05% of the City of Jacksonville's annual recurring revenues and 71.20% of the City's General Fund Operating fund annual recurring revenue. The percentage of General Fund revenues derived from property taxes continues to increase reflecting the increase in housing values and new construction. Property taxes are levied against real estate and certain tangible personal, non-real estate property held for commercial purposes as well as railway track property owned by railroad companies. Revenue estimates used in the annual budget are mathematical exercises dictated by state law and driven by factors (assessed values, exemptions, etc.) that are not definitively known at the time the revenue assumptions are made.

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

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

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

AD VALOREM TAXES

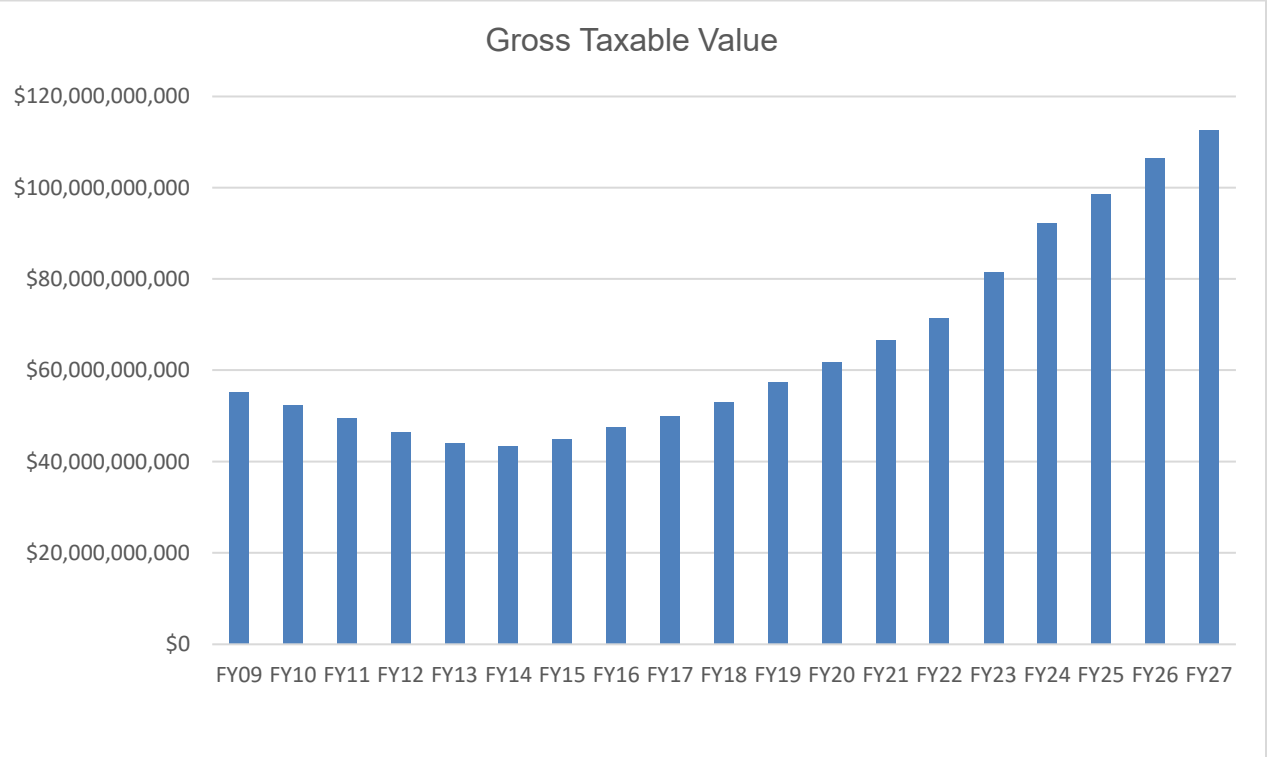
For purposes of determining whether the jurisdiction is required to publish a notice of a tax increase, the local jurisdiction must calculate its “rolled-back” millage rate. The “rolled-back rate” is the millage rate required to yield the same property tax revenues that were collected in the prior year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

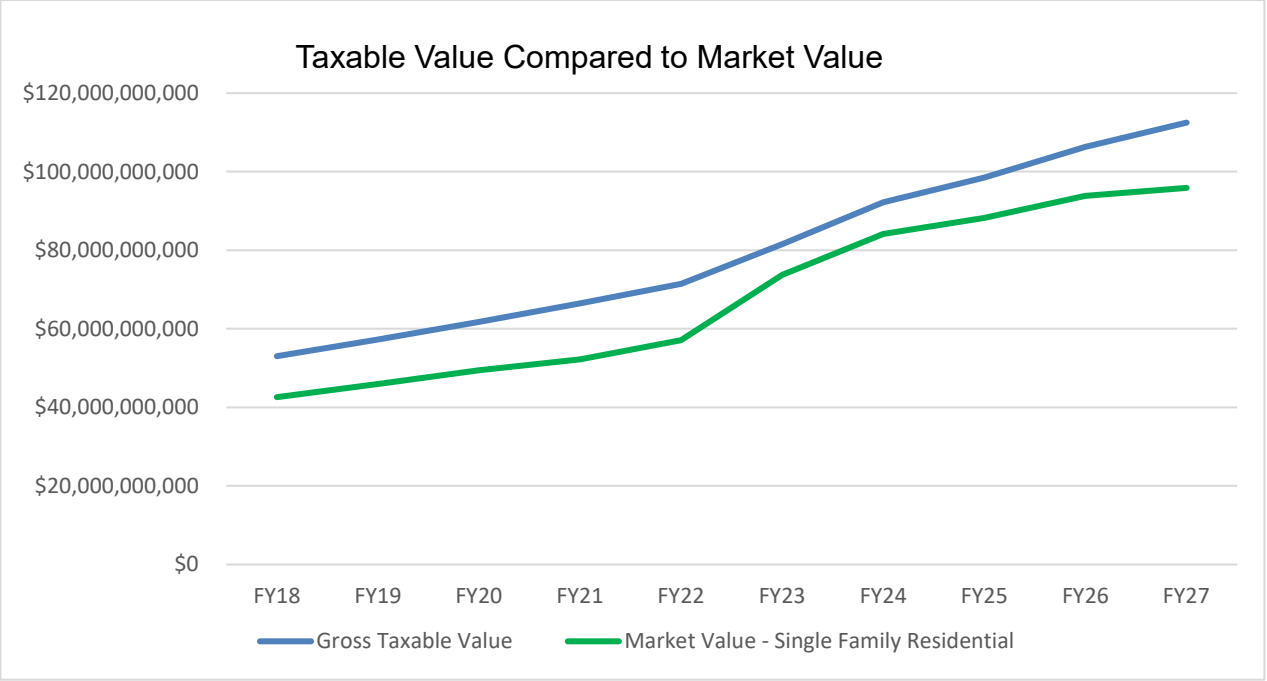
The second public hearing is scheduled to take place in September within 15 days of the first public hearing, prior to the beginning of the new fiscal year on October 1st. At the final public hearing, the tentative millage and budget are again discussed, and then a final millage rate and budget are adopted by the governing body. The final adopted millage rate cannot be higher than the tentative millage rate adopted at the first public hearing. The fiscal year 2026-2027 millage rate for the City of Jacksonville is 11.1919 mills or $11.1919 per thousand dollars of assessed valuation.

Changes made by the Florida legislature in 2026 revised the millage vote passage requirements to make it more difficult for governing bodies to approve a millage rate over the calculated rolled-back rate. Based on those changes, a majority vote of the governing body can only approve a millage rate up to the calculated rolled-back rate. To adopt a millage rate of up to 110% of the rolled-back rate, the taxing authority must get the approval of two-thirds of the membership of its governing body. To adopt a millage rate of more than 110% of the rolled-back rate, a taxing authority with up to eight members must obtain unanimous approval and for jurisdictions with a governing body of nine or more members, a three-fourths approval is required.

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

AD VALOREM TAXES





For thirteen years, the City's assessed value has experienced a continuous period of growth. The reduction in assessed values from FY10 through FY13 were due to the continuing fall in real estate prices, both on residential properties and commercial properties. In FY15, the final taxable value rebounded, yielding a 3.86% increase over the prior fiscal year. Since then ad valorem tax revenues have seen steady growth. The City experienced above average growth between FY23 and FY24 averaging over 13.0%. However, the City is seeing softening in the property tax growth since that time stemming primarily from commercial office vacancy rates and higher insurance costs driving valuations down.

STATE SHARED REVENUE

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

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

	$242,035,017	100.00%
Revenue	FY27 Approved	Percent of Total
Local Government Half Cent Sales Tax FS 21861	$119,900,324	49.53%
Revenue Shared - Municipal Sales Tax FS 212206d5	$52,656,634	21.76%
Revenue Shared - County FS 212206d4	$37,545,091	15.51%
Municipal Fuel Tax FS 206411c	$8,912,224	3.68%
Revenue Shared - Population FS 218232	$6,730,146	2.78%
Constitutional Fuel Tax FS 206411a	$4,646,558	1.92%
50% of 5th & 6th Cent Gas Tax	$4,646,558	1.92%
County Fuel Tax FS 206411b	$4,117,370	1.70%
Alcoholic Beverage Licenses FS 561342	$956,196	0.40%
Auto License Air Pollution Control Fee	$717,060	0.30%
Insurance Agent Licenses FS 624501	$332,528	0.14%
Municipal Fuel Tax Refund FS 206414	$300,000	0.12%
Mobile Home Licenses FS 32008	$281,877	0.12%
1-17 Cigarette Tax FS 21002	$238,954	0.10%
Special Fuel and Motor Fuel Use Tax	$48,497	0.02%
County Fuel Tax Refund FS 206414	$5,000	0.00%

Local Government Half Cent Sales Tax F.S. 218.61

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

Covid significantly impacted this revenue in FY20 with a 3.8% reduction in revenue from the prior year. Due to the uncertainties of Covid, the FY21 budget reflected an additional 4.5% reduction. However, FY21 actuals outperformed FY20 by 17.1% more than making up for the impact of Covid. FY22 also had double digit increases over the prior year of 12.7%. With Covid recovery behind us, growth flattened in FY23 to 2.1%. Growth continued to retract in FY24 and FY25 with revenue coming in 2.6% and 1.8% under the prior year. The FY26 and FY27 budgets assumed the trend would continue.

STATE SHARED REVENUE

Revenue Shared: County and Municipal Sales Tax:

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

Covid significantly impacted this revenue in FY20 with a 5.5% reduction from the prior year. Due to the uncertainties of Covid, the FY21 budget reflected an additional 3.8% reduction. However, FY21 actuals outperformed FY20 by 16.1% more than making up for the impact of Covid. FY22 also had double digit increases over the prior year of 30.7%. With Covid recovery behind us, growth flattened in FY23 to 7.5%. Growth continued to retract in FY24 with revenue coming in 2.9% under the prior year actuals. The FY25 budget assumed small reductions in growth but ultimately outperformed FY24 by 1.8%. The FY26 and FY27 both assume modest growth increases.. a 1.6% reduction in budget from the FY25 budget amount.

Fuel Taxes

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

These revenues had steady growth but was impacted by Covid with a 3.1% reduction in FY20. The FY26 budget assumes a 2.6% reduction in budget from the FY25 budget amount due to underperforming FY24 and FY25 actuals. The FY27 budget assumes a modest reduction in growth of 3.1%.

Revenue Shared - Population FS 218232

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

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

LOCAL OPTION SALES TAX

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

Tax of Toll:

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

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

Covid impacted this revenue in FY20 with a 2.2% reduction from the prior year. However, FY21 actuals outperformed FY20 by 14.4% more than making up for the impact of Covid. FY22 also had double digit increases over the prior year of 15.7%. With Covid recovery behind us, growth flattened in FY23 to 3.2%. FY24 and FY25 show average growth of 2.4% and the FY26 budget assumed 2.5% growth from FY25 actuals. The FY27 budget assumes a 10% decrease from the FY26 budget amount due to underperformance of FY26 actuals.

Better Jacksonville Plan or BJP:

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

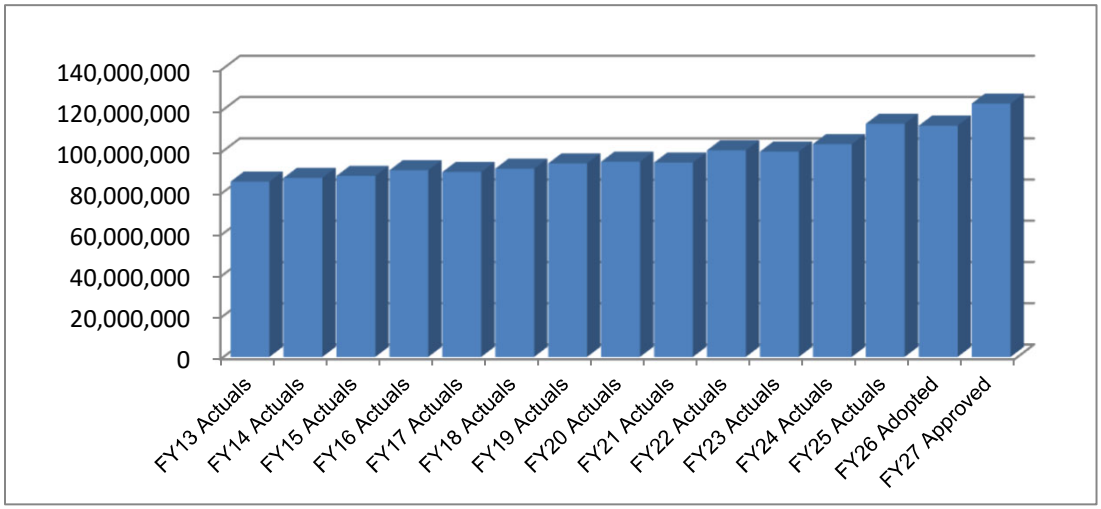
The annual budget only appropriates sufficient revenue budget to cover the net expense budget within the Better Jacksonville Trust Fund BJP fund 11001.

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

The annual revenue budgeted for FY25, FY26, and FY27 is being used to cover the annual net BJP debt service expense and to fund capital improvement projects.

The prior administration and City Council passed 2022-416-E, which authorized the movement of capital projects from the Better Jacksonville Plan BJP fund 11001 to the City's 5-year Capital Improvement Plan. This move effectively shifted projects from pay-go funding using the ½ cent infrastructure sales tax to being debt-funded within the CIP with the possibility of an early sunset of the BJP and an early start of the ½ cent pension surtax to pay the City's unfunded pension liabilities. The current administration believes it is imprudent to increase the City's debt by not utilizing the voter approved Better Jacksonville Plan ½ cent infrastructure sales tax funding for capital projects as intended. Therefore, in FY25 the administration introduced legislation (ordinance 2024-700-E) to amend the BJP Work Plan and replace debt funding for capital projects meeting the BJP project criteria originally defined in 2000-572-E with available ½ cent infrastructure sales tax funding. The FY25, FY26, and FY27 budget include the appropriation of available sales tax funding totaling $447.3 million, $78.4 million and $50.3 million respectively for that purpose.

UTILITY SERVICE TAX



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

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

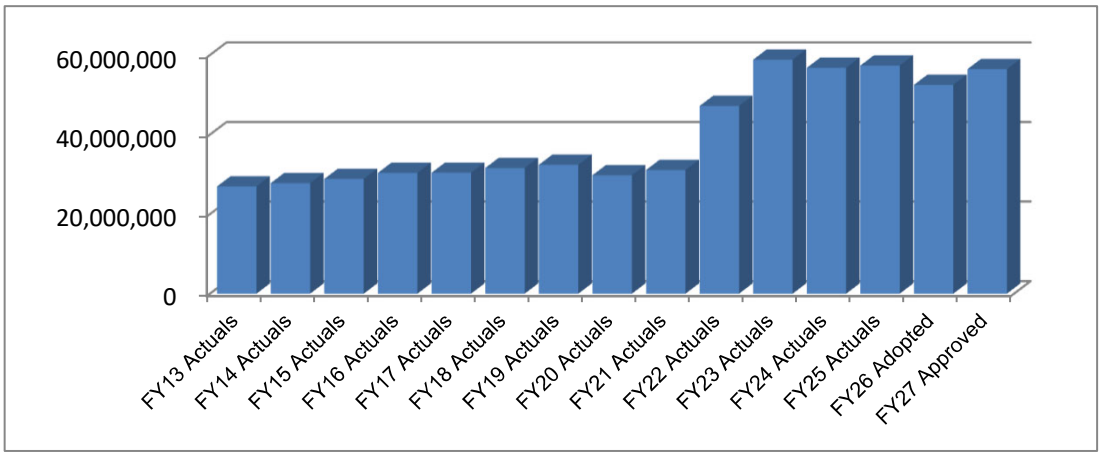
The vast majority of this revenue is derived from JEA's sale of electricity and water. The revenue, excluding any JEA rate adjustments, will have slow to no growth driven by a slowly expanding customer base. In fiscal years that JEA's board approves an adjustment to rates, such as in FY16, FY19, FY22, FY24, FY25 and FY27, a one-time spike will occur.

FRANCHISE FEES

The city received franchise fees resulting from agreements for natural gas and manufactured gas distributors for years. In April 2008, the city began collecting a 3% franchise fee on electric, water and sewer services from JEA pursuant to code section 21.07 (i). Of this revenue category, 72.5% are derived from this source.

The City estimates the franchise fee based on historical performance. Covid flattened the growth in FY20 and FY21. The FY22 budget assumed relatively no growth, however actuals come in 16.4% higher than the prior year. FY23 actuals showed relatively normal growth of 2.4% with FY24 actuals coming in 0.6% less than the prior year. FY25 budget assumed a slight decrease in growth however actuals came in 6.2% above the prior year. The FY27 budget assumed growth of 8.4% over FY26 budget.

LOCAL OPTION FUEL TAXES



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

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

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

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

Covid negatively impacted FY20 actuals finishing the year down 8.1%. The FY22 actuals increased 51.8% over the prior year driven by a partial year impact of the newly adopted fuel tax levies which began January 1, 2022. The FY23 budget included the impact of a full year of the additional fuel tax levies with actuals coming in 24.7% over the prior year. FY24 actuals decreased 3.5% from the prior year and the FY25 budget assumed an additional 2.7% decrease, based on underperforming FY24 actuals, with FY25 actuals coming in up only 1.0% over the prior year. The FY26 budget included a negative $4.9 million one-time budget revenue adjustment to reduce the all-years fund revenue budget to match the prior year underperforming revenue actuals. The removal of this one-time adjustment in FY27 accounts for the 7.5% increase in budget over the prior year.

COMMUNICATION SERVICE TAX

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

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

This revenue source declined through FY21 and remained relatively flat in FY22. FY23 and FY24 had modest growth of 2.9% and 1.4% respectively. FY26 budget assumed a 10.3% increase over the FY25 budget driven by changes in state laws to apply this tax to streaming services and other similar type services. However, based on FY26 actuals the FY27 budget assumes a 5.2% decrease.

BED / TOURIST DEVELOPMENT TAX

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

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

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

Covid severely impacted this revenue source. The FY20 actuals came in 26.7% lower than the prior year. However, FY21 and FY22 actuals rebounded and outperformed the prior year by 19.3% and 33.2% respectively. FY23 had growth of 5.8% with FY24 seeing a decline in revenue of 2.5%. The FY25 budget assumed a 1.2% increase with actuals outperforming with a 4.1% increase. FY26, based on FY25 actuals, estimates a 5.3% increase over the FY25 budget. Based on FY26 actuals, the FY27 budget assumes a 2.1% decrease.

BUDGET REVISION PROCEDURES

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

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

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

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

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

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

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

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

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

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

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

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

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

BUDGET PROCESS

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

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

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

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

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

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

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

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

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

Preparation of the Mayor's Proposed Budget

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Mayor's Budget Town Hall Series

The Mayor's Office hosts a series of neighborhood budget town halls throughout Jacksonville to engage directly with residents and ensure community voices are part of the city's budget and planning conversations. These town halls create an open forum for residents to share their ideas, identify the issues and services that matter most to their neighborhoods, and provide input on how city resources can best support local needs.

Through these community conversations, residents have the opportunity to ask questions, learn more about the city's budget priorities and processes, and offer feedback directly to city leaders and staff. The town halls are designed to foster meaningful dialogue, strengthen communication between the city and its residents, and ensure that community perspectives help inform decisions about Jacksonville's future.

Council Budget Review and Adoption

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

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

(TRIM) requirements. This information is utilized by the Property Appraiser to mail out the Notice of Proposed Taxes to each property owner in late August.

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

BUDGET CALENDAR

March	Electronic distribution to the Departments and Constitutional Officers of budget instructions, budget forms, reports and data downloads.
April 1	CIP submissions from Departments should be submitted.
Mid-April	Deadline for budget submissions, along with required backup to the Budget Office. Submissions also include a letter of transmittal that explains the major factors affecting the department's budgetary requirements.
April – June	Budget Office review of budget submissions. Budget Office meetings with Departments and Constitutional Officers to discuss department submission and any changes made by the Budget Office.
June 1	Preliminary estimates of taxable values are due from the Property Appraiser.
June	Mayor's Budget Review Committee (MBRC) review of the budget.
July 1	Certifications of taxable values are due from the Property Appraiser.
July 15	The Mayor's Proposed Budget is presented to the City Council. Note: July 15 or 15 days after certification of assessed values, whichever is later.
Last Council Meeting in July	City Council adopts the maximum millage for Truth in Millage (TRIM) notice at the Council meeting after the proposed budget is presented.
August - September	Council Finance Committee hearings on proposed millage rate and budget are held.
First Council Meeting in September	Amended budget is "laid the budget on the table". City ordinance code section 106.210 requires that the annual budget enacted by the Council be filed and available for public inspection for not less than seven days. City Council must perform budget reduction exercise to identify strategies to potentially reduce budget by 10% without compromising essential public services or legal obligations.
Last Council Meeting in September	After the final public hearings, the millage levy ordinances, the amended Budget Ordinance, the five year CIP, the five year IT system development program budget and other related resolutions and ordinances are adopted by the City Council.
October 1	The new fiscal year begins.

ANNUAL BUDGET BILLS

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

Bill Number	Description
2026-500-A	Resolution informing the Property Appraiser of the "rolled back" millage rates, the proposed millage rates for notices to be sent to all property owners, and the September 8, 2026, public hearing for City Council to consider the millage rates and the tentative budget.
2026-501-E	Ordinance establishing the millage rates to be levied by the consolidated government for the General Services District, not including Urban Services Districts 2, 3, 4, or 5 (Jacksonville Beach, Atlantic Beach, Neptune Beach, and Baldwin).
2026-502-E	Ordinance establishing the millage rates to be levied by the consolidated government for Urban Services Districts 2, 3, and 4 (Jacksonville Beach, Atlantic Beach, and Neptune Beach).
2026-503-E	Ordinance establishing the millage rate to be levied by the consolidated government for Urban Services District 5 (Baldwin).
2026-504-E	Ordinance approving the budget for the City of Jacksonville and its Independent Agencies.
2026-505-E	Ordinance adopting the City of Jacksonville's five-year capital improvement plan (CIP).
2026-507-E	Ordinance adopting the City of Jacksonville's five-year IT system development plan.

Councilmember Conflict Bills:

- Funding placed into a designated contingency within 2026-504-E with separate legislation filed due to potential Councilmember conflict(s).

2026-509-E	Public Service Grant funding
2026-510-E	Opioid Settlement Fund
2026-511-E	Kids Hope Alliance program funding (see also Special City Council Contingencies)
2026-512-E	Jacksonville Electric Authority budget approval
2026-513-E	Council Member positions, personnel funding (removed the 19 City Council positions from the annual budget), postage, and communication allowance (cell phone cost reimbursement).
2026-514-E	Contributions to JTA for paratransit program

FINANCIAL CONDITION
PROJECTED FUND BALANCES AT SEPTEMBER 30, 2027
(in thousands)

	General Funds	Special Revenue Funds	Enterprise Funds	Internal Service Funds	Fiscal Year 2026-27 Totals
ESTIMATED BEG FUND BALANCE	$ 849,113	$ 571,728	$ 439,972	$ 149,575	$2,010,388
BUDGETED SOURCES:					
Property Taxes	1,248,183	43,480	0	0	1,291,663
Other Taxes	163,043	266,866	20,687	0	450,596
Permits, Fees and Special Assessments	53,809	28,178	16,143	0	98,130
Intergovernmental Revenue	677	0	0	0	677
State Shared Revenue	236,671	5,364	0	0	242,035
Charges for Services	94,701	18,491	198,703	509,410	821,305
Fines and Forfeits	1,226	600	477	0	2,303
Miscellaneous Revenue	47,311	38,909	31,627	19,362	137,209
Other Sources	0	(2,100)	223,832	9,840	231,572
Transfers From Other Funds	51,631	72,501	70,173	0	194,305
Transfers From Component Units	151,481	22,450	0	0	173,931
Total Sources	2,048,733	494,739	561,642	538,612	3,643,726
BUDGETED USES:					
Personnel Expenses	1,233,869	37,585	39,173	52,898	1,363,525
Operating Expenses	395,291	57,000	189,723	302,592	944,606
Capital Outlay	21,790	43,409	250,516	49,710	365,425
Debt Service	89,040	1,986	40,943	6,937	138,906
Grants, Aids & Contributions	113,408	267,902	0	289	381,599
Transfers to Other Funds	191,728	97,915	46,376	123,377	459,396
Other Uses	6,305	(713)	3,264	4,019	12,875
Total Uses	2,051,431	505,084	569,995	539,822	3,666,332
Projected Ending Fund Balance	$846,415	$561,383	$431,619	$ 148,365	$1,987,782
Percentage Change:	(0.3%)	(1.8%)	(1.9%)	(0.8%)	(1.1%)

Footnotes:

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

Estimated Beginning Fund Balance is the sum of the respective unaudited fund balance figures for the prior year ending September 30. Balances pulled October 29, 2026 before year-end close out.

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

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

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

	General Funds	Special Revenue Funds	Enterprise Funds	Internal Service Funds	Totals
FISCAL YEAR ENDED SEPT 30, 2023 (restated amounts from FY23-24 ACFR)					
Fund Balance, Beginning of Year - Restated	$ 464,827	$ 366,329	$ 352,672	$ 176,830	$ 1,360,658
Operating - Rev/(Exp)					
Revenues	1,627,722	497,032	201,784	387,083	2,713,621
Expenditures	(1,372,023)	(452,070)	(231,407)	(349,639)	(2,405,139)
Operating Income (Loss)	255,699	44,962	(29,623)	37,444	308,482
Non Operating - Rev/(Exp)					
Transfers In	22,386	48,770	76,732	1,127	149,015
Transfers Out	(161,703)	(11,769)	(20,995)	(6,538)	(201,005)
Other	270	15	749	15,000	16,034
Fund Balance, End of Year	$ 581,479	$ 448,307	$ 379,535	$ 223,863	$ 1,633,184

	General Funds	Special Revenue Funds	Enterprise Funds	Internal Service Funds	Totals
FISCAL YEAR ENDED SEPT 30, 2024 (restated amounts from FY24-25 ACFR)					
Fund Balance, Beginning of Year - Restated	$ 582,900	$ 448,307	$ 439,269	$ 223,927	$ 1,694,403
Operating - Rev/(Exp)					
Revenues	1,774,498	496,698	208,902	397,422	2,877,520
Expenditures	(1,504,053)	(496,182)	(253,098)	(365,684)	(2,619,017)
Operating Income (Loss)	270,445	516	(44,196)	31,738	258,503
Non Operating - Rev/(Exp)					
Transfers In	33,369	68,989	140,924	3,148	246,430
Transfers Out	(242,907)	(6,248)	(32,639)	(5,960)	(287,754)
Other	6,218	0	23,609	45,938	75,765
Fund Balance, End of Year - Restated	$ 650,025	$ 511,564	$ 526,967	$ 298,791	$ 1,987,347

	General Funds	Special Revenue Funds	Enterprise Funds	Internal Service Funds	Totals
FISCAL YEAR ENDED SEPT 30, 2025					
Fund Balance, Beginning of Year - Restated	$ 650,025	$ 511,564	$ 526,967	$ 298,791	$ 1,987,347
Operating - Rev/(Exp)					
Revenues	1,851,179	530,720	232,728	397,861	3,012,488
Expenditures	(1,658,124)	(553,984)	(249,436)	(357,452)	(2,818,996)
Operating Income (Loss)	193,055	(23,264)	(16,708)	40,409	193,492
Non Operating - Rev/(Exp)					
Transfers In	106,533	66,704	76,510	52,835	302,582
Transfers Out	(185,813)	(5,897)	(72,235)	(99,360)	(363,305)
Other	2,108	0	1,467	(24,966)	(21,391)
Fund Balance, End of Year	$ 765,908	$ 549,107	$ 516,001	$ 267,709	$ 2,098,725

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

	General Funds	Special Revenue Funds	Enterprise Funds	Internal Service Funds	Totals
FISCAL YEAR ENDED SEPT 30, 2026					
Fund Balance, Beginning of Year - Estimated *	$ 765,908	$ 549,107	$ 516,001	$ 267,709	$ 2,098,725
Operating - Rev/(Exp)					
Revenues	2,016,129	666,472	335,477	409,471	3,427,549
Expenditures	(1,817,804)	(620,864)	(566,687)	(519,806)	(3,525,161)
Operating Income (Loss)	198,325	45,608	(231,210)	(110,335)	(97,612)
Non Operating - Rev/(Exp)					
Transfers In	206,040	87,210	199,172	114,586	607,008
Transfers Out	(321,160)	(110,197)	(43,991)	(122,385)	(597,733)
Other	0	0	0	0	0
Fund Balance, End of Year - Estimated *	$ 849,113	$ 571,728	$ 439,972	$ 149,575	$ 2,010,388

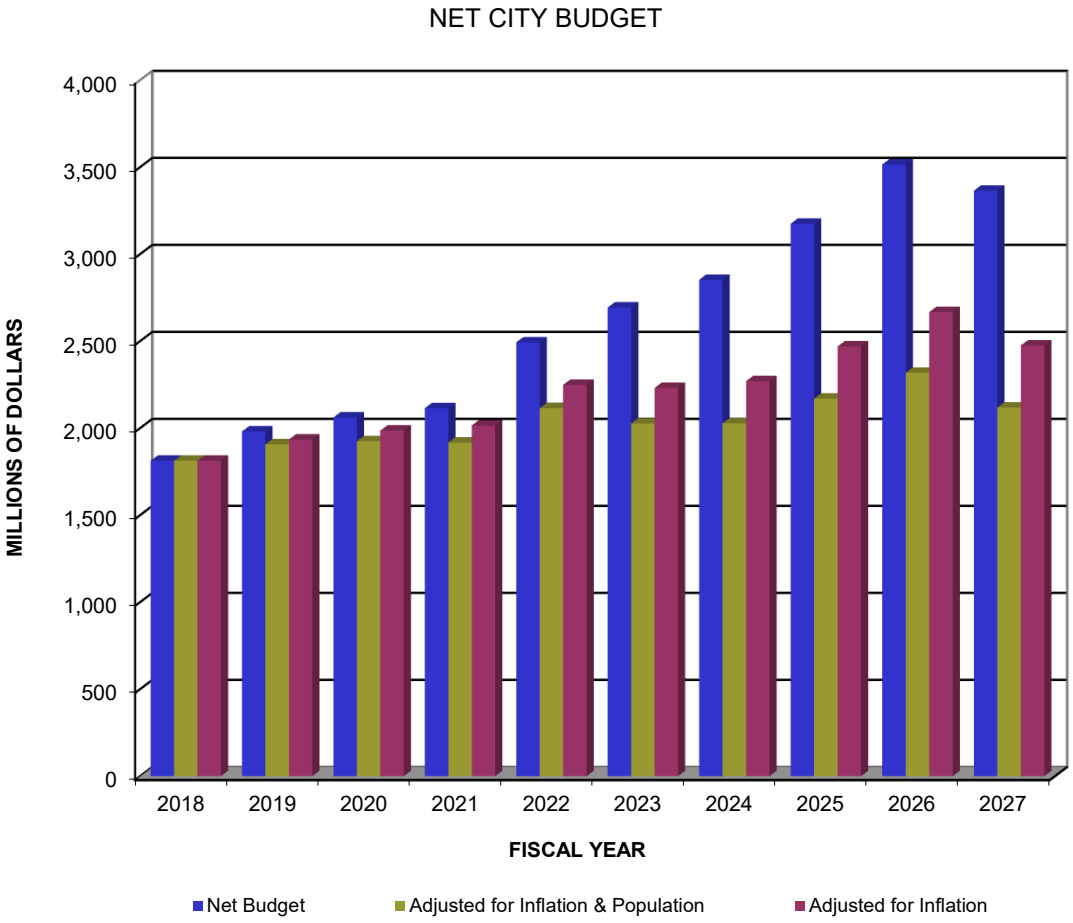
Significant changes in fund balance for fiscal years outside the current budget year, are detailed in the City's Annual Comprehensive Financial Reports available on the Accounting Division website.

* Estimated Fund Balance is the sum of the respective unaudited account actuals for the prior years ending September 30, 2026. Balances pulled October 29, 2026 before the year-end was closed.

NET CITY BUDGET

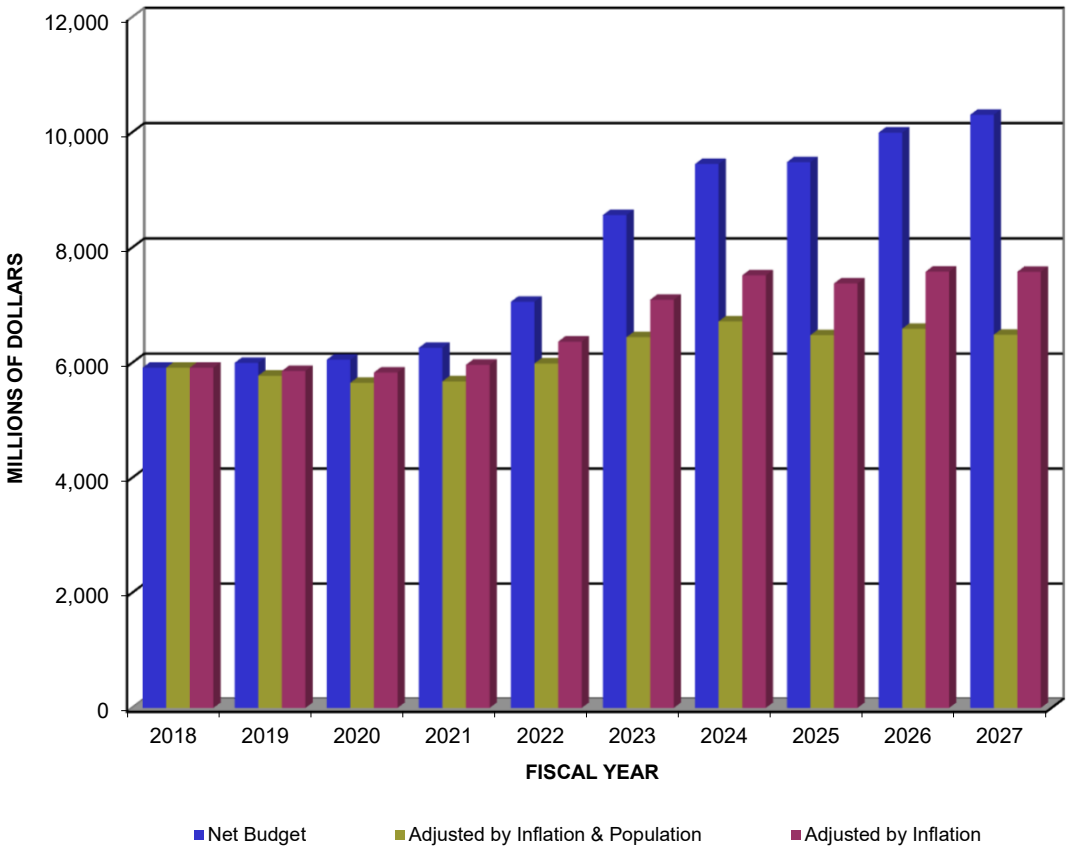
Interfund transfers and the cost of services provided by one division to another division of government can overstate the true overall cost of providing services in the budget. Transfers are dollars in the budget that are moved from one fund to another fund. This movement of dollars between funds does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

As shown below and using fiscal year 2018 as the base year, the net budget of the City has increased from $1.813 billion in fiscal year 2018 to $3.365 billion for fiscal year 2027. However, adjusting for inflation during that period, the fiscal year 2027 budget would be equivalent to a budget in fiscal year 2018 of $2.475 billion. When also taking into account population growth during that same period, the fiscal year 2027 budget is equivalent to a budget of $2.119 billion in fiscal year 2018.



The following graph, using fiscal year 2018 as the base year, shows the net consolidated budgets for the City of Jacksonville, its independent authorities and the Duval County School Board. This combination represents the total consolidated budget for most of the City's residents. As may be seen by comparing the two graphs, the total consolidated budget trend is similar to that of the City in that when adjusted for inflation and population both trends are relatively flat.

NET CONSOLIDATED BUDGET



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

COMPARATIVE NET CITY BUDGET

FOR FISCAL YEARS 2025-2026 AND 2026-2027
(Excluding Fund to Fund Transfers)

	FY 25-26 Budgeted	FY 26-27 Budgeted	% Of Change
GENERAL FUNDS	$ 1,566,211,221	$ 1,600,387,995	2.18 %
CAPITAL PROJECT FUNDS	349,361,446	275,772,388	(21.06)
SPECIAL REVENUE FUNDS	565,474,809	494,673,006	(12.52)
ENTERPRISE FUNDS	584,182,878	503,169,871	(13.87)
INTERNAL SERVICE FUNDS	449,649,342	489,929,141	8.96
PENSION TRUST FUNDS	420,657	577,271	37.23
PERMANENT FUNDS	0	0	0.00
TOTAL CITY OF JACKSONVILLE	**$ 3,515,300,353**	**$ 3,364,509,672**	**(4.29) %**

A More Detailed Summary Follows.

COMPARATIVE NET CONSOLIDATED BUDGET
FOR FISCAL YEARS 2024-2025, 2025-2026 AND 2026-2027

	FY 24-25 Budgeted	FY 25-26 Budgeted	FY 26-27 Budgeted
CITY OF JACKSONVILLE			
GENERAL FUNDS	2,069,543,712	2,217,243,683	2,231,566,918
Less: Cash Carryover	128,783,184	136,341,703	140,338,671
Internal Service Fund Billings	266,715,300	241,272,315	276,606,716
Interdepartmental Billing	360,146	331,445	375,813
Grant Match Funding	9,286,268	13,312,628	9,297,571
Full Cost Recovery	11,142,072	11,911,946	12,042,050
Transfers between General Funds	39,720,543	59,544,772	44,996,637
Contributions to Other Funds:			
Animal Care & Protective Services Programs	291,944	295,759	313,054
Art in Public Places Trust	196,575	327,274	380,888
Beach Erosion - Local	500,000	500,000	500,000
Capital Project Funds (Pay-Go)	350,000	1,750,000	0
Cecil Field Commerce Center	1,605,304	1,611,160	1,805,431
City Venues - City	24,278,436	33,493,841	6,318,359
City Venues - Management	0	0	3,944,069
Court Cost Courthouse Trust	0	0	211,647
Court Costs $65 Fee FS: 939.185	983,701	452,301	451,548
District 8 Area Business Improvement Program	350,000	0	0
Duval County Teen Court Programs Trust	153,995	182,074	306,776
Equestrian Center - NEFL Equestrian Society	331,177	563,249	655,642
General Trust and Agency	575,000	600,000	600,000
Group Health	0	21,485,229	0
Homelessness Initiatives	2,240,000	4,331,677	4,065,256
Housing Services	0	0	4,900,000
Huguenot Park	320,115	355,735	479,780
Jacksonville Port Authority	9,977,910	11,013,769	10,381,298
Jacksonville Transportation Authority	1,812,937	1,856,342	1,897,704
Jacksonville Upward Mobility Program	310,000	461,000	328,275
Kids Hope Alliance	53,693,734	56,470,767	57,475,322
Library Conference Facility Trust	95,813	89,480	85,512
Motor Pool - Vehicle Replacement	10,000,000	0	0
Motor Vehicle Inspection	0	0	113,411
Public Building Allocations	1,000,000	0	0
Recording Fees Technology	231,541	482,348	530,630
Solid Waste Disposal	92,984,449	51,995,648	36,202,622
Stadium - Management	0	0	15,574,241
TOTAL - GENERAL FUNDS	**1,411,253,568**	**1,566,211,221**	**1,600,387,995**
CAPITAL PROJECT FUNDS	294,307,350	349,361,446	275,772,388
Less: Cash Carryover	0	0	0
Transfers between Capital Project Funds	0	0	0
TOTAL - CAPITAL PROJECT FUNDS	**294,307,350**	**349,361,446**	**275,772,388**

COMPARATIVE NET CONSOLIDATED BUDGET
FOR FISCAL YEARS 2024-2025, 2025-2026 AND 2026-2027

	FY 24-25 Budgeted	FY 25-26 Budgeted	FY 26-27 Budgeted
SPECIAL REVENUE FUNDS	910,581,983	633,238,050	506,584,579
Plus: Anticipated Grants (a)	70,804,519	65,450,902	73,699,403
Less: Cash Carryover	605,588	500,000	518,280
Internal Service Fund Billings	12,493,895	12,185,644	14,230,779
Interdepartmental Billing	2,557,534	2,866,059	2,934,630
Transfers between Special Revenue Funds	1,063,552	1,511,784	983,155
Contributions to Capital Project Funds	444,584,444	80,516,141	59,569,362
Contributions to Other Funds	24,047,930	35,634,515	7,374,770
TOTAL - SPECIAL REVENUE FUNDS	**496,033,559**	**565,474,809**	**494,673,006**
ENTERPRISE FUNDS	623,088,904	709,776,203	590,360,281
Less: Cash Carryover	1,457,670	2,059,698	2,219,753
Internal Service Fund Billings	19,505,010	18,102,050	20,447,942
Transfers between Enterprise Funds	40,580,018	45,099,608	18,146,770
Contributions to Other Funds	61,391,792	60,331,969	46,375,945
TOTAL - ENTERPRISE FUNDS	**500,154,414**	**584,182,878**	**503,169,871**
INTERNAL SERVICE FUNDS	619,029,403	1,060,432,359	983,533,855
Less: Cash Carryover	2,056,629	1,063,006	1,131,377
Internal Service Fund Billings	34,412,850	30,591,069	33,401,681
Internal Service Fund Billings - Independent Authorities	9,376,166	10,501,786	10,502,533
Debt Management Loans to Other Funds	90,544,617	559,457,954	439,813,000
Transfers between Internal Service Funds	6,262,005	2,473,631	268,003
Contributions to Other Funds	4,168,478	6,695,571	8,488,120
TOTAL - INTERNAL SERVICE FUNDS	**472,208,658**	**449,649,342**	**489,929,141**
PENSION TRUST FUNDS	40,525,939	43,454,584	47,168,471
Less: Cash Carryover	0	0	0
Internal Service Fund Billings	367,848	337,527	197,242
Pension Fund Contributions	39,775,984	42,696,400	46,393,958
Contributions to Other Funds	0	0	0
TOTAL - PENSION TRUST FUNDS	**382,107**	**420,657**	**577,271**
PERMANENT FUNDS	0	37,535	0
Less: Cash Carryover	0	0	0
Internal Service Fund Billings	0	0	0
Contributions to Other Funds	0	37,535	0
TOTAL - PERMANENT FUNDS	**0**	**0**	**0**
TOTAL CITY OF JACKSONVILLE	**3,174,339,656**	**3,515,300,353**	**3,364,509,672**

COMPARATIVE NET CONSOLIDATED BUDGET
FOR FISCAL YEARS 2024-2025, 2025-2026 AND 2026-2027

	FY 24-25 Budgeted	FY 25-26 Budgeted	FY 26-27 Budgeted
INDEPENDENT AUTHORITIES AND COMPONENT UNITS			
JACKSONVILLE AVIATION AUTHORITY			
Operations	178,311,034	185,153,535	194,390,545
Capital	31,997,000	64,890,000	58,678,000
Less: Transfer to Operating Capital Outlay	17,187,000	39,674,500	35,182,500
TOTAL - JACKSONVILLE AVIATION AUTHORITY	**193,121,034**	**210,369,035**	**217,886,045**
JACKSONVILLE ELECTRIC AUTHORITY			
Operations	2,005,392,033	2,369,462,316	2,548,169,452
Capital	891,317,000	1,041,221,000	1,230,044,338
Less: Transfers between Operating and Capital	359,769,789	509,611,001	622,023,109
Contribution to General Fund - GSD	137,424,496	178,798,741	140,186,728
TOTAL - JACKSONVILLE ELECTRIC AUTHORITY	**2,399,514,748**	**2,722,273,574**	**3,016,003,953**
JACKSONVILLE HOUSING FINANCE AUTHORITY			
Operations	444,279	391,221	395,440
Less: Cash Carryover	0	0	0
TOTAL - JACKSONVILLE HOUSING FINANCE AUTHORITY	**444,279**	**391,221**	**395,440**
JACKSONVILLE PORT AUTHORITY			
Operations	84,825,980	89,753,938	94,250,467
Capital	296,290,080	173,116,552	186,499,200
Less: Transfer to Operating Capital Outlay	10,219,270	15,357,198	14,982,006
TOTAL - JACKSONVILLE PORT AUTHORITY	**370,896,790**	**247,513,292**	**265,767,661**
JACKSONVILLE TRANSPORTATION AUTHORITY			
Operations	186,620,080	185,355,564	139,167,124
Capital	53,808,133	39,498,524	46,019,331
Less: Transfers within/to Divisions	28,513,106	22,955,712	0
TOTAL - JACKSONVILLE TRANSPORTATION AUTHORITY	**211,915,107**	**201,898,376**	**185,186,455**
TOTAL - INDEPENDENT AUTHORITIES	**3,175,891,958**	**3,382,445,498**	**3,685,239,554**
DUVAL COUNTY SCHOOL BOARD	3,275,514,814	3,237,770,401	3,395,886,590
Less: Interfund Transfers	140,405,099	137,676,971	137,972,604
TOTAL - DUVAL COUNTY SCHOOL BOARD	**3,135,109,715**	**3,100,093,430**	**3,257,913,986**
TOTAL NET CONSOLIDATED BUDGET	**9,485,341,329**	**9,997,839,281**	**10,307,663,212**

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

INTERFUND CONTRIBUTIONS

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

* Transfers related to capital project funding

		Transfers In		Transfers Out	Net
GENERAL FUNDS					
00111	General Fund Operating Fund	51,630,685		212,880,630	(161,249,945)
	Transfers Out to Debt Service Funds		32,641,530		
	Other Transfers		180,239,100		
00113	Special Events - General Fund	7,822,979		0	7,822,979
00129	Multiyear Programs and Initiatives	4,000,400		0	4,000,400
00131	Journey Forward	2,260,000		0	2,260,000
00191	Property Appraiser	14,209,528		0	14,209,528
00193	Tax Collector	16,703,730		0	16,703,730
	Total General Fund	96,627,322		212,880,630	(116,253,308)
SPECIAL REVENUE FUNDS					
10301	Tourist Development Council	0		740,159	(740,159)
10304	Tourist Development Special Revenue	740,159		0	740,159
10801	Downtown Northbank CRA Trust	0		2,500	(2,500)
10802	Downtown Southbank CRA Trust	0		252,114	(252,114)
	Transfers Out to Debt Service Funds		249,614		
	Other Transfers		2,500		
10805	King Soutel Crossing CRA Trust	0		2,500	(2,500)
10806	Arlington CRA Trust	0		2,500	(2,500)
10901	Kids Hope Alliance Fund	57,475,322		627,415	56,847,907
	Transfers Out to Debt Service Funds		384,419		
	Other Transfers		242,996		
10904	Child Services Trust	194,999		0	194,999
10905	Youth Travel Trust - KHA	47,997		0	47,997
10906	Jacksonville Upward Mobility Program	328,275		0	328,275
11001	Better Jacksonville Trust Fund BJP	0		83,443,963	(83,443,963)
	Transfers Out to Debt Service Funds		33,148,963		
	Transfers to Capital Project Funds		50,295,000 *		
11103	Homelessness Initiatives	4,065,256		0	4,065,256
11301	Huguenot Park	479,780		0	479,780
11302	Kathryn A Hanna Park Improvement	0		74,362 *	(74,362)
11308	Cecil Field Commerce Center	1,805,431		0	1,805,431
11312	Cecil Commerce Center	0		9,200,000 *	(9,200,000)
11404	Beach Erosion - Local	500,000		0	500,000
11501	Animal Care & Protective Services Programs	313,054		0	313,054
11518	Jacksonville Veterans Memorial Wall Trust	66,505		0	66,505
11528	General Trust & Agency	600,000		0	600,000
11532	Art In Public Places Trust Fund	380,888		0	380,888
11601	Housing Services	4,900,000		0	4,900,000
15107	Library Conference Facility Trust	85,512		0	85,512

INTERFUND CONTRIBUTIONS

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

* Transfers related to capital project funding

		Transfers In		Transfers Out	Net
SPECIAL REVENUE FUNDS - Continued					
15202	Court Cost Courthouse Trust Fund	211,647		2,052,245	(1,840,598)
	Transfers Out to Debt Service Funds		2,052,245		
	Other Transfers		0		
15203	Recording Fees Technology	530,630		0	530,630
15204	Duval County Teen Court Programs Trust	306,776		0	306,776
15213	Court Costs $65 Fee FS: 939 185	451,548		0	451,548
	Total Special Revenue Funds	73,483,779		96,397,758	(22,913,979)
CAPITAL PROJECT FUNDS					
30000	Transfers to Capital Project Funds	62,883,154 *		0	62,883,154
	Total Capital Project Funds	62,883,154		0	62,883,154
ENTERPRISE FUNDS					
42101	Motor Vehicle Inspection	113,411		0	113,411
43101	Solid Waste Disposal	36,202,622		45,495,648	(9,293,026)
43301	Solid Waste Facilities Mitigation	0		268,988 *	(268,988)
43302	Solid Waste Class III Mitigation	0		254,090 *	(254,090)
43303	Solid Waste - Taye Brown	0		290,714 *	(290,714)
44101	Stormwater Service	0		11,239,781 *	(11,239,781)
44102	Stormwater Services - Capital Projects	11,239,781 *		0	11,239,781
45102	Equestrian Center	655,642		0	655,642
46101	Sports Complex CIP	0		5,377,005	(5,377,005)
	Transfers Out to Debt Service Funds		3,078,730		
	Other Transfers		2,298,275		
47101	City Venues - City	6,318,359		66,505	6,251,854
47102	City Venues - Management	3,944,069		0	3,944,069
47105	City Venues - Debt Service Fund	12,741,775		0	12,741,775
47106	Stadium - City	0		1,529,984	(1,529,984)
47107	Stadium - Management	17,104,225		0	17,104,225
	Total Enterprise Funds	88,319,884		64,522,715	23,797,169
INTERNAL SERVICES FUNDS					
51102	Motor Pool - Vehicle Replacement	268,003		5,500,000	(5,231,997)
51103	Motor Pool - Direct Replacement	0		268,003	(268,003)
54101	Public Building Allocations	0		2,988,120	(2,988,120)
	Transfers to Capital Project Funds		2,500,000 *		
	Other Transfers		488,120		
57101	Debt Management Fund	0		117,389,366	(117,389,366)
	Transfers Out to Debt Service Funds		117,389,366		
	Other Transfers		0		
	Total Internal Service Funds	268,003		126,145,489	(125,877,486)
	TOTAL ALL FUNDS	**321,582,142**		**499,946,592**	**(178,364,450)**

HISTORICAL CITY BUDGET
MAJOR FUND TYPE

GENERAL FUND	FY22-23 Adopted	FY23-24 Adopted	FY24-25 Adopted	FY25-26 Adopted	FY26-27 Approved
REVENUES					
Charges for Services	87,095,839	88,513,189	91,216,584	95,594,285	94,701,315
Fines and Forfeits	1,354,987	1,306,485	1,411,555	1,305,527	1,225,791
Fund Balance Appropriation	66,763,509	111,788,909	133,728,500	132,880,089	137,837,577
Intergovernmental Revenue	553,808	581,487	582,487	672,640	676,580
Miscellaneous Revenue	24,725,089	34,513,464	48,349,267	43,718,973	47,311,002
Other Sources		15,000,000	15,000,000		
Other Taxes	135,225,520	137,087,047	140,905,217	153,591,185	163,043,252
Permits, Fees and Special Assessments	44,213,329	48,643,961	43,938,917	49,035,720	53,808,622
Property Taxes	894,960,904	1,030,383,976	1,103,688,826	1,177,681,641	1,248,182,739
State Shared Revenue	218,131,119	240,259,990	240,899,762	237,361,773	236,671,399
Transfers From Component Units	132,738,731	134,735,122	148,986,015	149,948,021	151,481,319
Transfers From Other Funds	82,558,434	76,065,231	100,836,582	175,453,829	96,627,322
	1,688,321,269	1,918,878,861	2,069,543,712	2,217,243,683	2,231,566,918
EXPENDITURES - By Function					
Court Related	11,303,220	11,915,928	11,712,941	9,478,472	11,413,328
Culture and Recreation	86,045,601	90,709,716	91,589,332	90,493,272	95,703,476
Economic Environment	23,115,037	43,774,371	49,119,055	42,399,012	28,623,543
General Government	306,664,897	369,836,300	427,148,819	425,600,409	427,247,526
Human Services	85,447,760	92,085,082	117,322,316	123,741,937	131,479,421
Other Uses and Other Non-Operating	216,977,333	259,646,785	268,307,096	270,447,785	212,880,630
Physical Environment	27,861,865	38,551,174	37,651,852	35,299,339	37,980,320
Public Safety	895,452,145	973,098,434	1,028,842,352	1,184,324,865	1,247,185,990
Transportation	35,453,411	39,261,071	37,849,949	35,458,592	39,052,684
	1,688,321,269	1,918,878,861	2,069,543,712	2,217,243,683	2,231,566,918

PERMANENT FUNDS	FY22-23 Adopted	FY23-24 Adopted	FY24-25 Adopted	FY25-26 Adopted	FY26-27 Approved
REVENUES					
Miscellaneous Revenue	29,254			37,535	
	29,254	0	0	37,535	0
EXPENDITURES - By Function					
Other Uses and Other Non-Operating	29,254			37,535	0
	29,254	0	0	37,535	0

HISTORICAL CITY BUDGET
MAJOR FUND TYPE

SPECIAL REVENUE FUNDS	FY22-23 Adopted	FY23-24 Adopted	FY24-25 Adopted	FY25-26 Adopted	FY26-27 Approved
REVENUES					
Charges for Services	19,282,426	17,948,076	18,822,785	19,209,526	18,490,583
Fines and Forfeits	737,620	677,000	710,745	398,572	600,190
Fund Balance Appropriation	1,200,993	3,006,209	7,919,993	9,349,316	10,862,407
Miscellaneous Revenue	20,996,042	10,922,505	21,444,234	50,535,440	38,909,423
Other Sources					(2,100,000)
Other Taxes	290,433,088	315,287,824	713,186,048	379,904,163	266,866,262
Permits, Fees and Special Assessments	18,785,035	18,398,500	18,874,000	38,353,485	28,177,869
Property Taxes	50,288,238	37,132,941	38,721,830	41,154,458	43,480,098
State Shared Revenue	5,581,572	5,191,561	5,833,184	5,442,612	5,363,618
Transfers From Component Units	22,761,662	22,721,606	22,395,202	21,117,016	22,450,350
Transfers From Other Funds	51,560,318	61,967,318	62,673,962	67,773,462	73,483,779
	481,626,994	493,253,540	910,581,983	633,238,050	506,584,579
EXPENDITURES - By Function					
Court Related	5,319,503	3,910,713	3,971,427	5,530,848	4,698,618
Culture and Recreation	7,692,740	7,913,789	7,258,127	7,599,538	8,820,116
Economic Environment	75,393,825	54,774,068	56,871,179	82,904,141	68,901,045
General Government	41,798,575	52,505,932	6,581,039	10,844,259	13,502,159
Human Services	8,585,091	10,394,316	63,851,684	66,121,400	66,203,450
Other Uses and Other Non-Operating	109,963,896	116,689,718	526,261,101	193,506,000	96,397,758
Physical Environment	4,677,404	2,478,594	2,121,961	2,408,726	2,605,628
Public Safety	21,749,885	25,351,365	30,458,039	29,872,234	31,201,091
Transportation	206,446,075	219,235,045	213,207,426	234,450,904	214,254,714
	481,626,994	493,253,540	910,581,983	633,238,050	506,584,579

HISTORICAL CITY BUDGET
MAJOR FUND TYPE

CAPITAL PROJECT FUNDS	FY22-23 Adopted	FY23-24 Adopted	FY24-25 Adopted	FY25-26 Adopted	FY26-27 Approved
REVENUES					
Charges for Services	211,139		149,155	916,446	348,648
Miscellaneous Revenue	750,000				3,000,000
Other Sources	444,836,820	331,846,264	(153,775,427)	276,153,916	209,540,586
Transfers From Other Funds	12,914,655	24,372,428	447,933,622	72,291,084	62,883,154
	458,712,614	356,218,692	294,307,350	349,361,446	275,772,388
EXPENDITURES - By Function					
Culture and Recreation	109,578,976	46,480,612	50,705,382	138,338,227	93,515,076
Economic Environment			700,000	1,500,000	600,000
General Government	149,850,950	103,961,364	75,831,249	45,806,338	51,239,032
Physical Environment	2,461,139	5,796,000	1,600,000	3,126,446	3,779,616
Public Safety	20,500,000	26,050,000	28,210,000	19,057,981	1,000,000
Transportation	176,321,549	173,930,716	137,260,719	141,532,454	125,638,664
	458,712,614	356,218,692	294,307,350	349,361,446	275,772,388

HISTORICAL CITY BUDGET
MAJOR FUND TYPE

ENTERPRISE FUNDS

	FY22-23 Adopted	FY23-24 Adopted	FY24-25 Adopted	FY25-26 Adopted	FY26-27 Approved
REVENUES					
Charges for Services	130,122,572	134,513,423	138,299,948	189,054,250	198,703,374
Fines and Forfeits	439,034	366,624	464,224	455,326	476,600
Fund Balance Appropriation	21,711	371,554	1,865,769	9,343,923	10,571,621
Miscellaneous Revenue	18,456,786	17,881,154	28,935,766	25,633,576	31,626,507
Other Sources	6,150,000	1,550,000	221,368,345	281,898,000	223,832,328
Other Taxes	20,413,624	22,250,344	20,086,521	21,166,777	20,687,287
Permits, Fees and Special Assessments	11,563,130	14,398,657	15,549,982	16,025,083	16,142,680
Transfers From Other Funds	129,108,278	163,007,496	196,518,349	166,199,268	88,319,884
	316,275,135	354,339,252	623,088,904	709,776,203	590,360,281
EXPENDITURES - By Function					
Culture and Recreation	107,530,776	122,834,694	142,096,305	164,036,158	104,005,640
General Government	3,391,343	6,966,511	170,786,856	224,963,589	232,786,833
Other Uses and Other Non-Operating	64,198,768	65,652,535	101,971,810	105,431,577	64,522,715
Physical Environment	136,402,506	153,640,455	202,992,805	210,414,995	181,405,535
Public Safety	377,771	399,450	419,632	388,593	409,696
Transportation	4,373,971	4,845,607	4,821,496	4,541,291	7,229,862
	316,275,135	354,339,252	623,088,904	709,776,203	590,360,281

INTERNAL SERVICE FUNDS

	FY22-23 Adopted	FY23-24 Adopted	FY24-25 Adopted	FY25-26 Adopted	FY26-27 Approved
REVENUES					
Charges for Services	401,987,217	463,302,737	471,220,760	465,947,352	509,410,059
Fund Balance Appropriation	11,997,716	7,988,268	22,916,541	1,398,281	4,841,010
Miscellaneous Revenue	4,450,591	6,703,789	9,133,781	8,504,858	19,361,697
Other Sources	417,847,808	356,848,710	98,496,316	560,863,992	449,653,086
Transfers From Other Funds	28,383,635	645,204	17,262,005	23,717,876	268,003
	864,666,967	835,488,708	619,029,403	1,060,432,359	983,533,855
EXPENDITURES - By Function					
General Government	768,018,217	756,942,672	520,302,977	942,786,432	857,388,366
Other Uses and Other Non-Operating	96,648,750	78,546,036	98,726,426	117,645,927	126,145,489
	864,666,967	835,488,708	619,029,403	1,060,432,359	983,533,855

HISTORICAL CITY BUDGET
MAJOR FUND TYPE

PENSION TRUST	FY22-23 Adopted	FY23-24 Adopted	FY24-25 Adopted	FY25-26 Adopted	FY26-27 Approved
REVENUES					
Miscellaneous Revenue	19,681,777	19,978,095	24,287,624	25,409,076	28,586,174
	19,681,777	19,978,095	24,287,624	25,409,076	28,586,174
EXPENDITURES - By Function					
General Government	19,681,777	19,978,095	24,287,624	25,409,076	28,586,174
	19,681,777	19,978,095	24,287,624	25,409,076	28,586,174

City of Jacksonville, Florida
Summary of Budgets

		FY 2025 - 2026 Adopted	FY 2026 - 2027 Proposed	FY 2026 - 2027 Approved	Change
General Fund					
00111	General Fund Operating	2,003,918,147	2,026,502,015	2,026,799,396	22,881,249
00112	Mosquito Control State 1	47,503	65,003	65,003	17,500
00113	Special Events - General Fund	11,307,824	7,868,336	7,868,336	(3,439,488)
00116	Downtown Economic Development Fund	0	0	0	0
00119	Emergency Reserve	136,341,703	140,338,671	140,338,671	3,996,968
00129	Multiyear Programs and Initiatives	18,000,000	4,000,400	4,000,400	(13,999,600)
00131	Journey Forward	2,000,000	2,260,000	2,260,000	260,000
00191	Property Appraiser	13,906,407	15,024,789	14,912,209	1,005,802
00192	Clerk Of The Court	5,239,708	6,184,345	6,184,345	944,637
00193	Tax Collector	26,482,391	29,138,558	29,138,558	2,656,167
	Total General Fund	**2,217,243,683**	**2,231,382,117**	**2,231,566,918**	**14,323,235**
Permanent Funds					
05102	Art In Public Places Permanent Fund	37,535	0	0	(37,535)
	Total Permanent Funds	**37,535**	**0**	**0**	**(37,535)**
Special Revenue Funds					
10101	Concurrency Management System	977,321	1,237,525	1,237,525	260,204
10103	Fair Share Sector Areas Transportation Improvem	460,000	0	0	(460,000)
10105	Mobility Fee System	18,298,950	23,885,169	7,985,169	(10,313,781)
10201	Air Pollution Tag Fee	753,333	735,677	735,677	(17,656)
10301	Tourist Development Council	12,246,050	13,049,744	13,049,744	803,694
10304	Tourist Development Special Revenue	1,410,002	950,002	950,002	(460,000)
10401	Streets & Highways 5-Year Road Program	9,479,224	9,293,116	9,293,116	(186,108)
10402	Local Option Half Cent Transportation	137,328,562	123,593,475	123,593,475	(13,735,087)
10403	Local Option Gas Tax	34,565,924	36,499,309	36,499,309	1,933,385
10404	5 Cent Local Option Gas Tax	28,154,553	30,830,927	30,830,927	2,676,374
10405	9 Cent Local Option Gas Tax	6,163,691	6,937,887	6,937,887	774,196
10701	911 Emergency User Fee	9,018,972	7,277,328	7,277,328	(1,741,644)
10801	Downtown Northbank CRA Trust	40,708,349	19,177,325	19,177,325	(21,531,024)
10802	Downtown Southbank CRA Trust	7,686,649	8,197,071	8,197,071	510,422
10803	Jacksonville Beach Tax Increment - Non-CAFR	11,827,224	12,341,860	12,341,860	514,636
10805	King Soutel Crossing CRA Trust Fund	5,066,942	5,828,012	5,828,012	761,070
10806	Arlington CRA Trust	3,209,831	3,395,333	3,395,333	185,502
10901	Kids Hope Alliance Fund	57,105,080	57,783,113	58,083,113	978,033
10904	Kids Hope Alliance Trust Fund	200,000	200,000	200,000	0
10905	Youth Travel Trust - KHA	50,000	50,000	50,000	0
10906	Jacksonville Upward Mobility Program	461,000	328,275	328,275	(132,725)
11001	Better Jacksonville Trust Fund BJP	186,725,074	83,443,963	83,443,963	(103,281,111)
11103	Homelessness Initiatives Special Revenue Fund	4,374,401	4,097,895	4,097,895	(276,506)
11301	Huguenot Park	1,218,235	1,320,530	1,320,530	102,295
11302	Kathryn A Hanna Park Improvement	2,953,449	2,911,068	2,911,068	(42,381)
11306	Florida Boater Improvement Program	110,000	110,000	110,000	0
11308	Cecil Field Commerce Center	1,693,360	1,887,931	1,887,931	194,571
11312	Cecil Commerce Center	5,148,530	10,148,048	13,148,048	7,999,518
11404	Beach Erosion - Local	500,000	500,000	500,000	0
11501	Animal Care & Protective Services Programs	1,118,367	1,133,466	1,133,466	15,099
11507	Driver Education Safety Trust Fund	296,286	305,125	462,960	166,674
11518	Jacksonville Veterans Memorial Trust	64,568	66,505	66,505	1,937
11528	General Trust & Agency	800,000	800,000	800,000	0
11532	Art In Public Places Trust Fund	364,809	378,000	380,888	16,079
11559	Local Hospital Tax Fund	0	10,000,000	0	0

City of Jacksonville, Florida
Summary of Budgets

		FY 2025 - 2026	FY 2026 - 2027		
		Adopted	Proposed	Approved	Change
11601	Housing Services	0	0	4,900,000	4,900,000
15104	Building Inspection	27,517,642	29,833,919	29,726,286	2,208,644
15106	Veterinary Services	173,954	165,242	165,242	(8,712)
15107	Library Conference Facility Trust	356,409	402,684	362,684	6,275
15111	Opioid Settlement Fund	5,994,181	6,105,973	6,105,973	111,792
15113	Jacksonville Veterans and Military Family Commu	0	0	400,000	400,000
15202	Court Cost Courthouse Trust Fund	3,232,261	2,665,778	2,665,778	(566,483)
15203	Recording Fees Technology	2,087,403	2,452,169	2,452,169	364,766
15204	Duval County Teen Court Programs Trust	534,121	564,207	564,207	30,086
15213	Court Costs $65 Fee FS: 939 185	1,517,212	1,264,241	1,264,241	(252,971)
15302	Hazardous Waste Program - SQG	485,094	509,539	509,539	24,445
15304	Tree Protection & Related Expenditures	801,037	1,214,058	1,214,058	413,021
	Total Special Revenue Funds	**633,238,050**	**523,871,489**	**506,584,579**	**(126,653,471)**
Capital Project Funds					
32102	General Capital Projects	916,446	348,648	348,648	(567,798)
32104	2009 Authorized Capital Projects	(30,583)	0	0	30,583
32105	2010 Authorized Capital Projects	(41,436)	0	0	41,436
32111	Authorized Capital Projects	(1,011,381)	0	(2,000,000)	(988,619)
32124	Authorized Capital Projects - FY23 and Forward	349,528,400	287,339,726	277,423,740	(72,104,660)
	Total Capital Project Funds	**349,361,446**	**287,688,374**	**275,772,388**	**(73,589,058)**
Enterprise Funds					
41102	Public Parking	4,949,602	5,306,567	5,306,567	356,965
42101	Motor Vehicle Inspection	426,040	449,188	449,188	23,148
43101	Solid Waste Disposal	195,432,783	187,418,781	187,418,781	(8,014,002)
43102	Contamination Assessment	462,818	594,928	594,928	132,110
43103	Landfill Closure	3,297,598	4,184,464	4,184,464	886,866
43105	Solid Waste General Capital Projects	43,300,000	8,850,000	8,850,000	(34,450,000)
43301	Solid Waste Facilities Mitigation	280,745	268,988	268,988	(11,757)
43302	Solid Waste Class III Mitigation	533,716	510,076	510,076	(23,640)
43303	SW Facilities Mitigation Projects	244,198	290,714	290,714	46,516
44101	Stormwater Service	35,488,369	36,852,660	36,852,660	1,364,291
44102	Stormwater Services - Capital Projects	11,431,799	11,239,781	11,239,781	(192,018)
45102	Equestrian Center-NFES Horse	667,260	662,024	662,024	(5,236)
46101	Sports Complex CIP	10,098,650	9,821,975	9,821,975	(276,675)
47101	City Venues-City	41,335,738	11,170,702	7,226,633	(34,109,105)
47102	City Venues-ASM	57,491,951	32,076,768	32,076,768	(25,415,183)
47103	Capital Projects-City Venues Surcharge	4,502,200	3,779,292	3,775,849	(726,351)
47105	City Venues-Debt Service	60,734,736	34,180,201	34,180,201	(26,554,535)
47106	Stadium - City	0	22,343,348	6,769,107	6,769,107
47107	Stadium - Management	0	18,281,577	18,281,577	18,281,577
47125	City Venues Capital Project Fund	239,098,000	221,100,000	221,600,000	(17,498,000)
	Total Enterprise Funds	**709,776,203**	**609,382,034**	**590,360,281**	**(119,415,922)**
Internal Service Funds					
51101	Motor Pool	38,711,061	44,342,968	44,342,968	5,631,907
51102	Motor Pool - Vehicle Replacement	33,763,458	43,164,427	43,164,427	9,400,969
51103	Motor Pool - Direct Replacement	439,018	268,003	268,003	(171,015)
52101	Copy Center	2,628,296	2,767,095	2,767,095	138,799
53101	Information Technologies	38,909,984	40,657,092	40,657,092	1,747,108
53102	Radio Communication	5,746,635	6,506,884	6,506,884	760,249
53104	Technology Equipment Refresh	3,061,236	2,670,111	2,670,111	(391,125)

City of Jacksonville, Florida
Summary of Budgets

		FY 2025 - 2026	FY 2026 - 2027		
		Adopted	Proposed	Approved	Change
53106	IT System Development Fund	6,791,200	15,840,086	15,840,086	9,048,886
54101	Public Building Allocations	56,394,789	58,119,698	58,119,698	1,724,909
55101	Office Of General Counsel	14,633,867	15,345,823	15,345,823	711,956
56101	Self Insurance	57,760,069	59,168,338	59,168,338	1,408,269
56201	Group Health	105,390,266	117,934,825	117,934,825	12,544,559
56301	Insured Programs	18,849,691	18,029,094	18,029,094	(820,597)
57101	Debt Management Fund	677,352,789	562,479,411	558,719,411	(118,633,378)
	Total Internal Service Funds	**1,060,432,359**	**987,293,855**	**983,533,855**	**(76,898,504)**
Pension Trust Funds					
65101	General Employees Pension Trust	21,722,749	24,363,110	24,363,110	2,640,361
65103	Correctional Officers Pension Trust	3,348,714	3,889,581	3,889,581	540,867
65110	GEDC Survivor & Disability Plan	228,366	224,385	224,385	(3,981)
65111	PSDC Survivor & Disability Plan	109,247	109,098	109,098	(149)
	Total Pension Trust Funds	**25,409,076**	**28,586,174**	**28,586,174**	**3,177,098**
	Total For All Funds	**4,995,498,352**	**4,668,204,043**	**4,616,404,195**	**(379,094,157)**

BUDGETED REVENUE, EXPENDITURES AND RESERVES

	General Funds	Permanent Funds	Special Revenue Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	Pension Trust	Total
Revenue								
Ad Valorem Taxes	1,248,182,739	0	43,480,098	0	0	0	0	**1,291,662,837**
Local Option, Use & Fuel Taxes	1,244,185	0	266,866,262	0	20,687,287	0	0	**288,797,734**
Utility Service Taxes	122,854,579	0	0	0	0	0	0	**122,854,579**
Communication Services Tax	31,679,081	0	0	0	0	0	0	**31,679,081**
Local Business Taxes	7,265,407	0	0	0	0	0	0	**7,265,407**
Building Permits	410,237	0	19,906,337	0	0	0	0	**20,316,574**
Franchise Fees	53,222,633	0	0	0	16,055,415	0	0	**69,278,048**
Impact Fees	0	0	8,252,772	0	0	0	0	**8,252,772**
Other Permits, Fees And Licenses	175,752	0	18,760	0	87,265	0	0	**281,777**
Federal Grants	22,215	0	0	0	0	0	0	**22,215**
Federal Payments	27,500	0	0	0	0	0	0	**27,500**
State Grants	626,865	0	0	0	0	0	0	**626,865**
State Shared Revenues	236,671,399	0	5,363,618	0	0	0	0	**242,035,017**
Contributions From Other Local Units	151,481,319	0	22,450,350	0	0	0	0	**173,931,669**
General Government	17,835,401	0	1,805,342	0	(43,840)	509,402,059	0	**528,998,962**
Public Safety	56,151,904	0	7,270,483	0	335,000	0	0	**63,757,387**
Physical Environment	498,783	0	995,944	179,616	172,112,797	0	0	**173,787,140**
Transportation	662,500	0	0	0	6,232,030	8,000	0	**6,902,530**
Human Services	2,166,955	0	922,763	0	0	0	0	**3,089,718**
Culture And Recreation	667,564	0	3,739,750	169,032	11,292,984	0	0	**15,869,330**
Court-related Revenue	354,700	0	3,291,746	0	0	0	0	**3,646,446**
Other Charges For Services	16,363,508	0	464,555	0	8,774,403	0	0	**25,602,466**
Judgement And Fines	716,594	0	420,000	0	0	0	0	**1,136,594**
Fines - Local Ordinance Violation	337,797	0	180,190	0	476,600	0	0	**994,587**
Other Judgements, Fines, and Forfeits	171,400	0	0	0	0	0	0	**171,400**
Interest and Other Earnings	28,718,796	0	13,633,699	0	4,495,697	7,260,891	0	**54,109,083**
Rents And Royalties	87,090	0	4,616,864	0	11,732,734	115,928	0	**16,552,616**
Disposition Of Fixed Assets	150,000	0	13,421,873	0	0	685,103	0	**14,256,976**
Sale Of Surplus Materials And Scrap	0	0	0	0	1,521,458	0	0	**1,521,458**
Contributions - Donations From Private Sour	29,850	0	1,432,872	3,000,000	6,712,575	0	0	**11,175,297**
Pension Fund Contributions	0	0	0	0	0	0	28,586,174	**28,586,174**
Other Miscellaneous Revenue	18,325,266	0	5,804,115	0	7,164,043	11,299,775	0	**42,593,199**
Transfer In	96,627,322	0	73,483,779	62,883,154	88,319,884	268,003	0	**321,582,142**
Debt Proceeds	0	0	(2,100,000)	209,540,586	223,832,328	449,653,086	0	**880,926,000**
Non-Operating Sources	137,837,577	0	10,862,407	0	10,571,621	4,841,010	0	**164,112,615**
Total Revenue	**2,231,566,918**	**0**	**506,584,579**	**275,772,388**	**590,360,281**	**983,533,855**	**28,586,174**	**4,616,404,195**

BUDGETED REVENUE, EXPENDITURES AND RESERVES

	General Funds	Permanent Funds	Special Revenue Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	Pension Trust	Total
Expenditures - Departmental								
Personnel Expenses	1,231,869,436	0	37,585,162	0	39,172,510	52,897,596	627,205	**1,362,151,909**
Operating Expenses	388,719,961	0	54,844,738	0	189,599,097	302,609,028	27,328,450	**963,101,274**
Capital Outlay	5,790,370	0	43,408,707	275,772,388	250,515,611	49,110,164	1	**624,597,241**
Grants and Aids	98,271,249	0	212,531,081	0	0	288,737	0	**311,091,067**
Other Uses	(190,413)	0	1,442,679	0	3,387,795	4,301,786	630,518	**9,572,365**
Total Expenditures - Departmental	**1,724,460,603**	**0**	**349,812,367**	**275,772,388**	**482,675,013**	**409,207,311**	**28,586,174**	**3,270,513,856**
Expenditures - Non Departmental								
Cash Carryover	140,338,671	0	518,280	0	2,219,753	1,131,377	0	**144,208,081**
Contingencies	49,819,472	0	55,370,490	0	0	300,000	0	**105,489,962**
Contributions and Transfers to Other Funds	180,239,100	0	60,562,517	0	61,443,985	8,756,123	0	**311,001,725**
Contributions to Other Local Units	10,381,298	0	2,500,000	0	0	0	0	**12,881,298**
Transfers Out to Pay Debt Interest or Princi	32,641,530	0	35,835,241	0	3,078,730	117,389,366	0	**188,944,867**
Debt Service Costs	89,034,186	0	1,985,684	0	40,942,800	6,007,122	0	**137,969,792**
Fiscal Agent and Other Debt Fees	4,652,058	0	0	0	0	440,742,556	0	**445,394,614**
Total Expenditures - Non Departmental	**507,106,315**	**0**	**156,772,212**	**0**	**107,685,268**	**574,326,544**	**0**	**1,345,890,339**
Total Appropriations, Contingency and Cash Carryover	**2,231,566,918**	**0**	**506,584,579**	**275,772,388**	**590,360,281**	**983,533,855**	**28,586,174**	**4,616,404,195**

BUDGETED REVENUE, EXPENDITURES AND RESERVES
Contingency Detail

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

General Funds				Notes
Fund 00111 - General Fund Operating				
Operating Contingencies				
City Council Operating Contingency	$100,000			
Mayor Executive Operating Contingency	$100,000			Excluded from 106.106 (m)
Required City Grant Match				
Continuation Grant Match - Schedule B1b	$6,079,056			See Schedule of Continuation Grants / Programs With A City Match
F.I.N.D Grant Match - Schedule B1c	$2,968,515			See Schedule of F.I.N.D Grants and Required City Match
Reserve for Federal Programs	$250,000			
Councilmember Conflicts Legislation				
Councilmember Conflict Bill 2026-509	$7,200,000			Funding for public service grants
Councilmember Conflict Bill 2026-513	$1,999,721			Funding for Councilmember direct expenditures
Councilmember Conflict Bill 2026-514	$1,897,704			Funding for JTA
Special Council Contingencies				
Added by City Council				
Florida Historic Naval Ship Association - USS Orleck	$750,000			
Riverfront Parks	($1,029,841)			De-appropriating a portion of FY 26 $6.22 million contingency
Special Council Reserve	$18,267,670			
Operating Funding Removed and Placed in Council Contingency				
Cultural Council	$2,450,000			Total is 35% of proposed funding
Eviction Diversion	$500,000			Total is 50% of proposed funding
Telehealth	$750,000			Total is 50% of proposed funding
		$42,282,825		
Fund 00113 - Special Events				
Florida / Georgia Game Day Expenses	$3,300,000			
		$3,300,000		
Fund 00129 - Multiyear Programs and Initiatives				
Community Benefits Agreement - Eastside	$3,736,647			
		$3,736,647		
Fund 00131 - Journey Forward				
New Preteen and Teen Program Funding	$500,000			
		$500,000		
		Total General Funds:	$49,819,472	
Special Revenue Funds				
Fund 10304 - Tourist Development Special Revenue		$2		
Fund 10901 - Kids Hope Alliance Fund		$49,823,032		Councilmember Conflict Bill 2026-511
Fund 10904 - Kids Hope Alliance Trust Fund		$200,000		Councilmember Conflict Bill 2026-511
Fund 10905 - Youth Travel Trust -KHA		$50,000		Councilmember Conflict Bill 2026-511
Fund 11518 - Jacksonville Veterans Memorial Trust		$17,505		See fund write up page
Fund 15111 - Opioid Settlement Fund		$5,279,951		Councilmember Conflict Bill 2026-510
		Total Special Revenue Funds:	$55,370,490	
Internal Service Funds				
Fund 53106 - IT System Development Fund		$300,000		Annual set aside for Cyber Security Infrastructure project 010975
		Total Internal Service Funds:	$300,000	
		Total All Funds:	$105,489,962	

SCHEDULE OF APPROPRIATIONS BY DEPARTMENT

Department	Personnel Expenses	Operating Expenses	Capital Outlay	Grants And Aids	Other Uses	Total
General Fund						
Advisory Boards And Commissions	435,116	139,126	0	0	0	**574,242**
City Council	8,512,903	3,543,468	0	0	0	**12,056,371**
Clerk of the Court-Center	2,753,533	3,857,791	4	0	906,163	**7,517,491**
Corrections	129,136,215	56,223,438	5	0	0	**185,359,658**
Courts	896,142	5,936,718	1	0	0	**6,832,861**
Downtown Investment Authority	1,694,402	1,076,181	0	0	(2,034,623)	**735,960**
Employee Services	4,269,465	3,163,759	0	0	54,883	**7,488,107**
Executive Office of the Mayor	4,443,982	961,872	0	0	0	**5,405,854**
Executive Office of the Sheriff	5,886,874	1,814,882	0	0	0	**7,701,756**
Finance	10,039,012	8,582,128	0	0	0	**18,621,140**
Fire and Rescue-Center	337,450,922	56,272,882	696,100	5,414,615	0	**399,834,519**
Health Administrator	0	756,706	0	1,305,535	0	**2,062,241**
Investigations & Homeland Security	94,138,590	6,819,481	1	0	0	**100,958,072**
Jacksonville Human Rights Commission	880,855	258,778	0	0	0	**1,139,633**
Jax Citywide Activities	175,288,979	31,805,036	0	89,037,224	0	**296,131,239**
Kids Hope Alliance	0	0	0	1,660,000	0	**1,660,000**
Medical Examiner	5,485,018	2,423,974	0	0	0	**7,908,992**
Military Affairs and Veterans	1,369,127	246,801	0	61,000	0	**1,676,928**
Neighborhoods	7,976,153	3,984,517	1	400,000	0	**12,360,671**
Office of Administrative Services	12,850,475	5,127,142	0	0	238,260	**18,215,877**
Office of Economic Development	2,579,472	1,309,914	0	208,000	(774,857)	**3,322,529**
Office of Ethics	628,644	71,596	0	0	0	**700,240**
Office of General Counsel-Center	87,470	106,638	0	0	(37,778)	**156,330**
Office of Property Appraiser	11,106,690	2,724,384	1	0	0	**13,831,075**
Office of Sports and Entertainment	2,467,831	2,909,560	1	184,875	0	**5,562,267**
Office of State's Attorney	0	3,557,478	0	0	0	**3,557,478**
Office of the Inspector General	1,429,553	224,552	0	0	0	**1,654,105**
Parks, Recreation & Community Services	25,521,918	33,225,896	0	0	0	**58,747,814**
Patrol & Enforcement	219,385,997	33,297,569	5	0	0	**252,683,571**
Personnel & Professional Standards	36,834,421	7,412,193	0	0	0	**44,246,614**
Planning and Development	4,061,897	1,024,385	0	0	(211,317)	**4,874,965**
Police Services	45,808,806	36,854,912	0	0	0	**82,663,718**
Public Defender's	0	1,022,989	0	0	0	**1,022,989**
Public Library	28,427,198	10,828,899	4,894,248	0	1,594,929	**45,745,274**
Public Works	19,437,573	49,680,035	200,000	0	73,927	**69,391,535**
Supervisor of Elections	9,572,143	5,133,415	0	0	0	**14,705,558**
Tax Collector Department	21,012,060	6,340,866	3	0	0	**27,352,929**

SCHEDULE OF APPROPRIATIONS BY DEPARTMENT

Department	Personnel Expenses	Operating Expenses	Capital Outlay	Grants And Aids	Other Uses	Total
Total General Fund	**1,231,869,436**	**388,719,961**	**5,790,370**	**98,271,249**	**(190,413)**	**1,724,460,603**
Special Revenue Funds						
City Council	239,096	12,438,159	0	0	31,980	**12,709,235**
Courts	1,075,232	1,610,291	265,000	0	0	**2,950,523**
Downtown Investment Authority	0	2,635,812	11,127,964	4,241,139	1,929,853	**19,934,768**
Employee Services	0	200,000	0	0	0	**200,000**
Finance	0	222,593	304,710	462,960	0	**990,263**
Fire and Rescue-Center	4,150,601	1,599,853	1	0	160,941	**5,911,396**
Jax Citywide Activities	3,466,933	11,076,044	0	171,091,860	0	**185,634,837**
Kids Hope Alliance	4,975,045	1,802,522	80,002	550,000	0	**7,407,569**
Military Affairs and Veterans	0	49,000	0	0	0	**49,000**
Neighborhoods	0	0	0	4,900,000	0	**4,900,000**
Office of Administrative Services	1,101,747	1,236,838	0	0	123,053	**2,461,638**
Office of Economic Development	266,284	3,325,766	0	0	(1,713,352)	**1,878,698**
Office of State's Attorney	0	1,045,508	1	0	0	**1,045,509**
Parks, Recreation & Community Services	2,998,103	2,760,356	6	0	423,852	**6,182,317**
Planning and Development	556,150	338,909	1	0	241,450	**1,136,510**
Police Services	371,952	6,200,880	657,500	0	0	**7,230,332**
Public Defender's	290,000	274,586	138,000	0	0	**702,586**
Public Library	277,516	55,849	2	0	0	**333,367**
Public Works	17,816,503	7,971,772	30,835,520	31,285,122	244,902	**88,153,819**
Total Special Revenue Funds	**37,585,162**	**54,844,738**	**43,408,707**	**212,531,081**	**1,442,679**	**349,812,367**
Capital Project Funds						
Fire and Rescue-Center	0	0	1,000,000	0	0	**1,000,000**
Office of Economic Development	0	0	600,000	0	0	**600,000**
Parks, Recreation & Community Services	0	0	76,765,076	0	0	**76,765,076**
Public Library	0	0	16,750,000	0	0	**16,750,000**
Public Works	0	0	180,657,312	0	0	**180,657,312**
Total Capital Project Funds	**0**	**0**	**275,772,388**	**0**	**0**	**275,772,388**

SCHEDULE OF APPROPRIATIONS BY DEPARTMENT

Department	Personnel Expenses	Operating Expenses	Capital Outlay	Grants And Aids	Other Uses	Total
Enterprise Funds						
Downtown Investment Authority	2,492,595	2,293,247	4	0	296,308	**5,082,154**
Jax Citywide Activities	2,206,448	272,322	0	0	0	**2,478,770**
Office of Administrative Services	10,857,887	125,168,330	8,850,005	0	2,338,033	**147,214,255**
Office of Sports and Entertainment	0	0	2,915,000	0	0	**2,915,000**
Parks, Recreation & Community Services	13,398,430	49,143,866	7,010,820	0	1	**69,553,117**
Public Works	10,217,150	12,721,332	231,739,782	0	753,453	**255,431,717**
Total Enterprise Funds	**39,172,510**	**189,599,097**	**250,515,611**	**0**	**3,387,795**	**482,675,013**
Internal Service Funds						
Employee Services	1,053,596	116,554,381	1	0	230,513	**117,838,491**
Finance	3,788,610	73,058,020	5	0	398,128	**77,244,763**
Jax Citywide Activities	(1,180,803)	0	0	0	0	**(1,180,803)**
Office of Administrative Services	10,118,828	36,645,911	37,386,002	0	939,142	**85,089,883**
Office of General Counsel-Center	13,632,032	1,714,262	1	0	351,955	**15,698,250**
Public Works	6,589,663	47,416,093	57,973	0	1,195,806	**55,259,535**
Technology Solutions Department	18,895,670	27,220,361	11,666,182	288,737	1,186,242	**59,257,192**
Total Internal Service Funds	**52,897,596**	**302,609,028**	**49,110,164**	**288,737**	**4,301,786**	**409,207,311**
Pension Trust Funds						
Jax Citywide Activities	69,948	0	0	0	0	**69,948**
Pension Fund	557,257	27,328,450	1	0	630,518	**28,516,226**
Total Pension Trust Funds	**627,205**	**27,328,450**	**1**	**0**	**630,518**	**28,586,174**
Grand Total	**1,362,151,909**	**963,101,274**	**624,597,241**	**311,091,067**	**9,572,365**	**3,270,513,856**

SCHEDULE OF APPROPRIATIONS BY DEPARTMENT

Summary of Major Fund Type

Department	General	Special Revenue	Capital Project	Enterprise	Internal Service	Pension Trust	Total
Advisory Boards And Commissions	574,242	0	0	0	0	0	**574,242**
City Council	12,056,371	12,709,235	0	0	0	0	**24,765,606**
Clerk of the Court-Center	7,517,491	0	0	0	0	0	**7,517,491**
Corrections	185,359,658	0	0	0	0	0	**185,359,658**
Courts	6,832,861	2,950,523	0	0	0	0	**9,783,384**
Downtown Investment Authority	735,960	19,934,768	0	5,082,154	0	0	**25,752,882**
Employee Services	7,488,107	200,000	0	0	117,838,491	0	**125,526,598**
Executive Office of the Mayor	5,405,854	0	0	0	0	0	**5,405,854**
Executive Office of the Sheriff	7,701,756	0	0	0	0	0	**7,701,756**
Finance	18,621,140	990,263	0	0	77,244,763	0	**96,856,166**
Fire and Rescue-Center	399,834,519	5,911,396	1,000,000	0	0	0	**406,745,915**
Health Administrator	2,062,241	0	0	0	0	0	**2,062,241**
Investigations & Homeland Security	100,958,072	0	0	0	0	0	**100,958,072**
Jacksonville Human Rights Commission	1,139,633	0	0	0	0	0	**1,139,633**
Jax Citywide Activities	296,131,239	185,634,837	0	2,478,770	(1,180,803)	69,948	**483,133,991**
Kids Hope Alliance	1,660,000	7,407,569	0	0	0	0	**9,067,569**
Medical Examiner	7,908,992	0	0	0	0	0	**7,908,992**
Military Affairs and Veterans	1,676,928	49,000	0	0	0	0	**1,725,928**
Neighborhoods	12,360,671	4,900,000	0	0	0	0	**17,260,671**
Office of Administrative Services	18,215,877	2,461,638	0	147,214,255	85,089,883	0	**252,981,653**
Office of Economic Development	3,322,529	1,878,698	600,000	0	0	0	**5,801,227**
Office of Ethics	700,240	0	0	0	0	0	**700,240**
Office of General Counsel-Center	156,330	0	0	0	15,698,250	0	**15,854,580**
Office of Property Appraiser	13,831,075	0	0	0	0	0	**13,831,075**
Office of Sports and Entertainment	5,562,267	0	0	2,915,000	0	0	**8,477,267**
Office of State's Attorney	3,557,478	1,045,509	0	0	0	0	**4,602,987**
Office of the Inspector General	1,654,105	0	0	0	0	0	**1,654,105**
Parks, Recreation & Community Services	58,747,814	6,182,317	76,765,076	69,553,117	0	0	**211,248,324**
Patrol & Enforcement	252,683,571	0	0	0	0	0	**252,683,571**
Pension Fund	0	0	0	0	0	28,516,226	**28,516,226**
Personnel & Professional Standards	44,246,614	0	0	0	0	0	**44,246,614**
Planning and Development	4,874,965	1,136,510	0	0	0	0	**6,011,475**
Police Services	82,663,718	7,230,332	0	0	0	0	**89,894,050**
Public Defender's	1,022,989	702,586	0	0	0	0	**1,725,575**
Public Library	45,745,274	333,367	16,750,000	0	0	0	**62,828,641**
Public Works	69,391,535	88,153,819	180,657,312	255,431,717	55,259,535	0	**648,893,918**
Supervisor of Elections	14,705,558	0	0	0	0	0	**14,705,558**
Tax Collector Department	27,352,929	0	0	0	0	0	**27,352,929**
Technology Solutions Department	0	0	0	0	59,257,192	0	**59,257,192**
Total Major Fund Type	**1,724,460,603**	**349,812,367**	**275,772,388**	**482,675,013**	**409,207,311**	**28,586,174**	**3,270,513,856**

Summary of Employee Cap by Fund

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

GENERAL FUND OPERATING
FUND -- 00111
EMPLOYEE CAP BY DEPARTMENT

	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year
Advisory Boards And Commissions	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**

FULL TIME POSITIONS BY CATEGORY AND DEPARTMENT

Department	Fiscal Year 2021-2022	Fiscal Year 2022-2023	Fiscal Year 2023-2024	Fiscal Year 2024-2025	Fiscal Year 2025-2026	Fiscal Year 2026-2027
City Departments	**2,218**	**2,221**	**2,232**	**2,269**	**2,263**	**2,260**
Advisory Boards And Commissions	5	5	5	5	5	5
Downtown Investment Authority	45	48	48	48	48	48
Employee Services	51	51	51	51	51	51
Finance	109	111	116	117	114	116
Jacksonville Human Rights Commission	7	7	9	9	9	9
Kids Hope Alliance	42	42	42	42	42	42
Military Affairs and Veterans	14	14	14	14	14	14
Neighborhoods	106	106	104	104	101	101
Office of Administrative Services	389	381	381	398	396	393
Office of Economic Development	19	19	19	21	20	20
Office of Ethics	3	3	3	3	3	3
Office of General Counsel	74	77	80	80	78	78
Office of Sports and Entertainment	18	18	18	18	19	19
Parks, Recreation & Community Services	291	288	288	288	286	287
Pension Fund	5	5	5	5	5	5
Planning and Development	36	37	40	42	44	43
Public Library	314	314	314	313	310	308
Public Works	560	566	567	577	585	585
Technology Solutions	130	129	128	134	133	133
Elected, Constitutional, or Statutory Officer	**496**	**499**	**501**	**503**	**503**	**503**
City Council	66	67	67	67	67	67
Executive Office of the Mayor	27	21	23	23	23	23
Office of the Inspector General	12	12	12	12	12	12
Property Appraiser	113	113	113	113	113	113
Supervisor of Elections	32	32	32	34	34	34
Tax Collector	246	254	254	254	254	254
Public Safety and Judicial	**5,018**	**5,129**	**5,361**	**5,404**	**5,433**	**5,507**
Clerk of Court	36	36	36	36	36	36
Courts	17	17	17	21	24	24
Fire and Rescue	1,689	1,783	1,916	1,917	1,947	1,969
Medical Examiner	34	35	35	35	38	38
Office of the Sheriff	3,242	3,258	3,357	3,395	3,388	3,440
Total Full Time Positions	**7,732**	**7,849**	**8,094**	**8,176**	**8,199**	**8,270**

Change by Category	Fiscal Year 2022-2023	Fiscal Year 2023-2024	Fiscal Year 2024-2025	Fiscal Year 2025-2026	Fiscal Year 2026-2027
City Departments	3	11	37	(6)	(3)
Elected, Constitutional, or Statutory Officer	3	2	2	0	0
Public Safety and Judicial	111	232	43	29	74
Change	117	245	82	23	71

Change in City Departments:

Fiscal year 2023-2024: Three positions were added to the General Fund Operating fund (FD 00111) by City Council during budget hearings, four positions were added to the Building Inspection fund (FD 15104), and three positions were added to the Office of General Counsel fund (FD 55101).

Fiscal year 2024-2025: Fourteen positions were added to the General Fund Operating fund (FD 00111) by City Council during budget hearings, ten positions were added to the Building Inspection fund (FD 15104), and six positions were added to the Information Technology fund (FD 53101).

PART TIME HOURS BY CATEGORY AND DEPARTMENT

Department	Fiscal Year 2021-2022	Fiscal Year 2022-2023	Fiscal Year 2023-2024	Fiscal Year 2024-2025	Fiscal Year 2025-2026	Fiscal Year 2026-2027
City Departments	**774,532**	**773,989**	**774,249**	**701,677**	**696,530**	**715,170**
Advisory Boards And Commissions	1,248	1,248	1,248	1,248	1,248	1,248
Citywide Activities	20,800	20,800	20,800	20,800	20,800	20,800
Downtown Investment Authority	4,980	4,360	4,360	4,360	4,360	4,360
Employee Services	6,084	6,084	6,084	6,084	6,084	6,084
Finance	15,070	13,770	12,990	12,990	12,470	12,470
Kids Hope Alliance	107,100	107,100	107,100	25,000	25,000	25,000
Military Affairs and Veterans	1,040	2,080	2,080	2,080	2,080	2,080
Neighborhoods	8,935	8,935	8,935	8,935	8,935	8,935
Office of Administrative Services	41,908	45,608	45,608	46,648	37,548	38,588
Office of Economic Development	2,300	3,940	3,940	4,628	6,084	6,084
Office of Ethics	2,340	2,340	2,340	2,340	2,340	2,340
Office of General Counsel	2,840	2,840	2,840	2,840	2,840	2,840
Office of Sports and Entertainment	5,460	5,460	5,460	5,460	5,460	5,460
Parks, Recreation & Community Services	329,137	329,137	329,137	334,337	336,054	351,654
Pension Fund	1,300	1,300	1,300	1,300	1,300	1,300
Planning and Development	5,257	5,257	6,297	6,297	6,297	7,545
Public Library	193,827	188,824	188,824	188,824	188,824	188,824
Public Works	10,246	10,246	10,246	12,846	14,146	14,898
Technology Solutions	14,660	14,660	14,660	14,660	14,660	14,660
Elected, Constitutional, or Statutory Officer	**192,660**	**358,532**	**317,908**	**204,745**	**193,785**	**378,845**
City Council	10,424	10,424	10,424	10,424	10,424	10,424
Executive Office of the Mayor	3,250	3,250	3,250	3,250	3,250	3,556
Office of the Inspector General	-	-	-	-	-	2,080
Property Appraiser	5,408	6,656	5,408	6,708	6,708	7,358
Supervisor of Elections	103,456	268,080	228,704	114,241	103,281	285,305
Tax Collector	70,122	70,122	70,122	70,122	70,122	70,122
Public Safety and Judicial	**741,724**	**752,168**	**717,626**	**712,231**	**712,891**	**712,891**
Clerk of Court	7,800	15,600	13,000	14,300	14,300	14,300
Courts	2,290	2,290	2,290	2,290	2,290	2,290
Fire and Rescue	52,614	54,114	55,434	55,534	54,114	54,114
Medical Examiner	2,080	2,080	2,080	2,080	2,080	2,080
Office of the Sheriff	676,940	678,084	644,822	638,027	640,107	640,107
Total Part Time Hours	**1,708,916**	**1,884,689**	**1,809,783**	**1,618,653**	**1,603,206**	**1,806,906**

Change by Category	Fiscal Year 2022-2023	Fiscal Year 2023-2024	Fiscal Year 2024-2025	Fiscal Year 2025-2026	Fiscal Year 2026-2027
City Departments	(543)	260	(72,572)	(5,147)	18,640
Elected, Constitutional, or Statutory Officer	165,872	(40,624)	(113,163)	(10,960)	185,060
Public Safety and Judicial	10,444	(34,542)	(5,395)	660	0
Change	175,773	(74,906)	(191,130)	(15,447)	203,700

Change in City Departments:

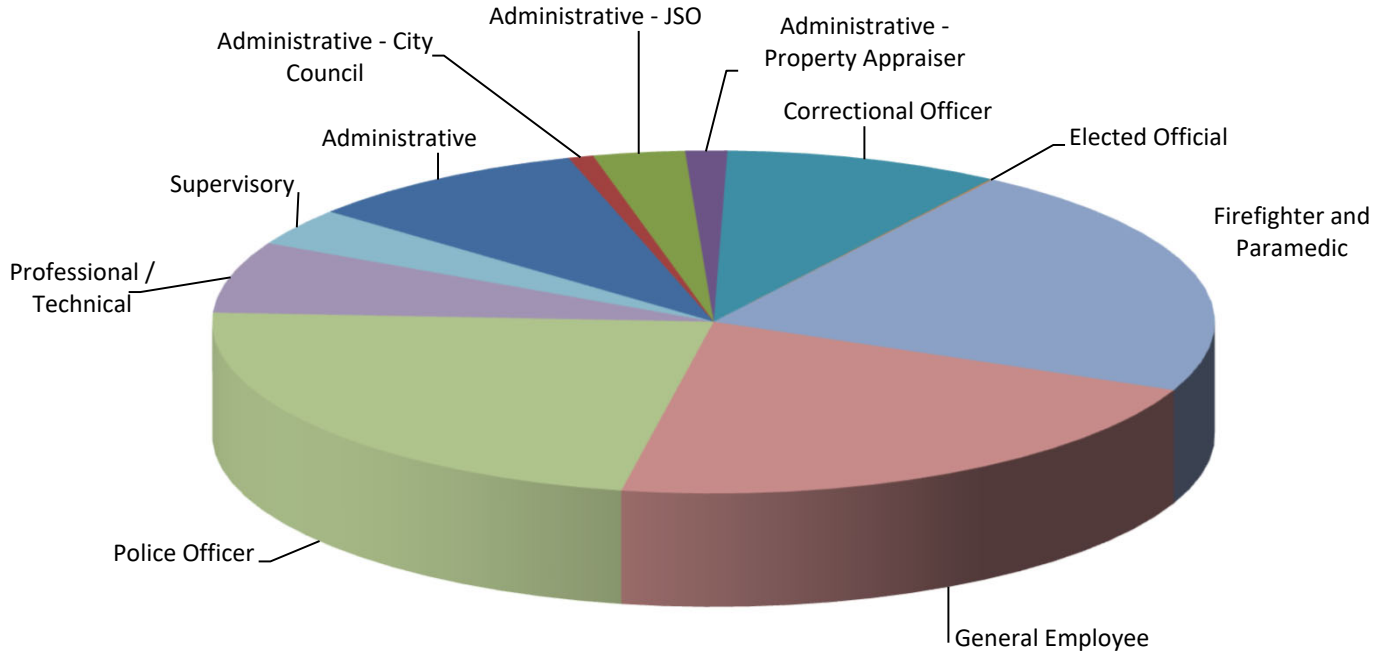
Fiscal year 2026-2027: 15,600 part time hours were added within Parks, Recreation and Community Services General Fund Operating fund (FD 00111) for the opening of Riverfront Plaza, 1,040 part time hours were added to Stormwater Services fund (FD 44101), and 1,248 part time hours were added within Planning General Fund Operating fund (FD 00111).

FULL TIME EQUIVALENTS BY CATEGORY AND DEPARTMENT

Department	Fiscal Year 2021-2022	Fiscal Year 2022-2023	Fiscal Year 2023-2024	Fiscal Year 2024-2025	Fiscal Year 2025-2026	Fiscal Year 2026-2027
City Departments	**2,590**	**2,594**	**2,604**	**2,606**	**2,599**	**2,605**
Advisory Boards And Commissions	6	6	6	6	6	6
Citywide Activities	10	10	10	10	10	10
Downtown Investment Authority	47	50	50	50	50	50
Employee Services	54	54	54	54	54	54
Finance	116	118	122	123	120	122
Jacksonville Human Rights Commission	7	7	9	9	9	9
Kids Hope Alliance	93	93	93	54	54	54
Military Affairs and Veterans	15	15	15	15	15	15
Neighborhoods	110	110	108	108	105	105
Office of Administrative Services	409	403	403	420	414	412
Office of Economic Development	20	21	21	23	23	23
Office of Ethics	4	4	4	4	4	4
Office of General Counsel	75	78	81	81	79	79
Office of Sports and Entertainment	21	21	21	21	22	22
Parks, Recreation & Community Services	449	446	446	449	448	456
Pension Fund	6	6	6	6	6	6
Planning and Development	39	40	43	45	47	47
Public Library	407	405	405	404	401	399
Public Works	565	571	572	583	592	592
Technology Solutions	137	136	135	141	140	140
Elected, Constitutional, or Statutory Officer	**590**	**672**	**655**	**602**	**597**	**686**
City Council	71	72	72	72	72	72
Executive Office of the Mayor	29	23	25	25	25	25
Office of the Inspector General	12	12	12	12	12	13
Property Appraiser	116	116	116	116	116	117
Supervisor of Elections	82	161	142	89	84	171
Tax Collector	280	288	288	288	288	288
Public Safety and Judicial	**5,374**	**5,491**	**5,706**	**5,747**	**5,776**	**5,850**
Clerk of Court	40	44	42	43	43	43
Courts	18	18	18	22	25	25
Fire and Rescue	1,714	1,809	1,943	1,944	1,973	1,995
Medical Examiner	35	36	36	36	39	39
Office of the Sheriff	3,567	3,584	3,667	3,702	3,696	3,748
Total Full Time Equivalents	**8,554**	**8,757**	**8,965**	**8,955**	**8,972**	**9,141**

Change by Category	Fiscal Year 2022-2023	Fiscal Year 2023-2024	Fiscal Year 2024-2025	Fiscal Year 2025-2026	Fiscal Year 2026-2027
City Departments	4	10	2	(7)	6
Elected, Constitutional, or Statutory Officer	82	(17)	(53)	(5)	89
Public Safety and Judicial	117	215	41	29	74
Change	203	208	(10)	17	169

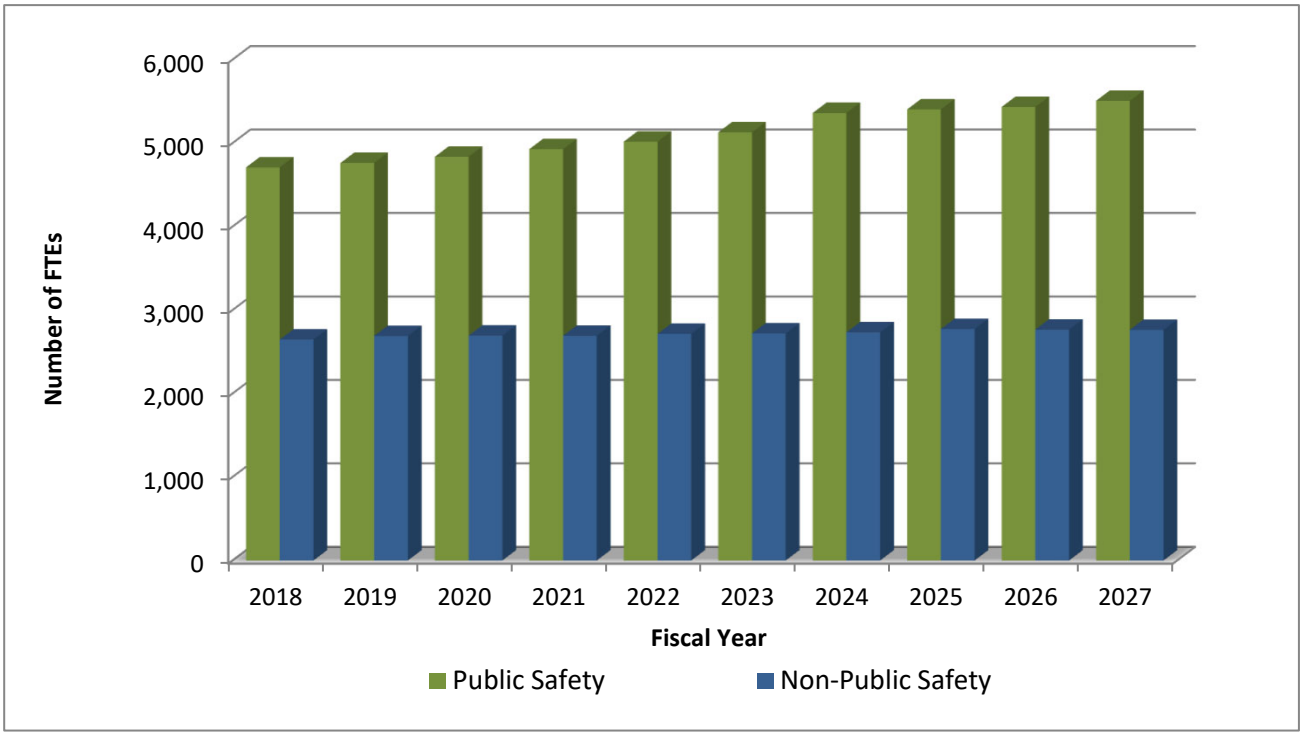
PERSONNEL DISTRIBUTION BY EMPLOYEE TYPE



	FULL TIME POSITIONS							
DESCRIPTION	**FY 21-22**	**FY 22-23**	**FY 23-24**	**FY 24-25**	**FY 25-26**	**FY 26-27**	**Percent of Total**	**Change**
Administrative	685	696	730	765	771	761	9.2%	(10)
Administrative - City Council	66	67	67	67	67	67	0.8%	0
Administrative - JSO	156	171	186	189	202	245	3.0%	43
Administrative - Property Appraiser	112	112	112	112	112	112	1.4%	0
Correctional Officer	755	763	751	746	722	736	8.9%	14
Elected Official	5	5	5	5	5	5	0.1%	0
Firefighter and Paramedic	1,561	1,656	1,786	1,780	1,806	1,830	22.1%	24
General Employee	1,816	1,793	1,763	1,780	1,791	1,771	21.4%	(20)
Police Officer	1,766	1,753	1,835	1,875	1,877	1,894	22.9%	17
Professional / Technical	508	536	554	561	548	557	6.7%	9
Supervisory	302	297	305	296	298	292	3.5%	(6)
Total	**7,732**	**7,849**	**8,094**	**8,176**	**8,199**	**8,270**	**100.0%**	**71**

Fiscal year 2021-22 and 2022-23 Elected Official category has been restated for impact of Council Member conflict due to two family members being on City Council at the same time. Beginning in fiscal year 2023-24 the 19 councilmember positions are removed from the annual budget bills to allow those two Councilmembers to vote on the annual budget legislation.

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



TOTAL STAFFING

Fiscal Year	Public Safety	Non-Public Safety	Total Staffing
FY 17-18	4,709	2,646	7,355
FY 18-19	4,762	2,690	7,452
FY 19-20	4,837	2,693	7,530
FY 20-21	4,928	2,692	7,620
FY 21-22	5,018	2,714	7,732
FY 22-23	5,129	2,720	7,849
FY 23-24	5,361	2,733	8,094
FY 24-25	5,404	2,772	8,176
FY 25-26	5,433	2,766	8,199
FY 26-27	5,507	2,763	8,270

Public Safety includes Judicial, Medical Examiner, Jacksonville Fire and Rescue, and the Office of the Sheriff

ANTICIPATED GRANTS

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

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

The following schedules are for grants and programs that are approved by Council as part of the annual budget ordinance, ordinance 2026-504-E, on various schedules and are presented here to provide the reader with an overview of these programs.

Grant and Program Schedules:

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

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

Schedule of Continuation Grants / Programs With No City Match

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

				$26,148,186	**$0**	**$463,800**	**68**	**21,708**
				2026-504-E Schedule of Continuation Grants				
City Department/ Division	Grantor	Grant Name	Grant Description	Estimated Grant Award	Total Match Requested	In Kind Contribution	FTE Positions	Part Time Hours
Admin Services - Environmental Quality	Department of Homeland Security	Monitoring Demonstration Study - Air	Funding for two staff members assigned to this account to perform various air pollution monitoring within Duval County in accordance with requirements outlined by the Department of Homeland Security.	$297,879	$0	$0	0	0
Admin Services - Environmental Quality	FL Dept of Environmental Protection	Air Pollution Title V	2026-098-E: To support compliance activities at facilities permitted under Title V of the Clean Air Act	$77,291	$0	$0	0	0
Admin Services - Environmental Quality	FL Dept of Environmental Protection	Gas Storage Tank Cleanup	Funding for program management of the cleanup of petroleum contaminated sites within Duval County and surrounding counties. This grant aids in protecting the drinking water sources from petroleum contamination. This program addresses leaking storage tanks and the sites affect every Council district and socioeconomic area. EQD administers contractor cleanup of over 400 contaminated sites.	$1,661,608	$0	$0	22	5,200
Admin Services - Environmental Quality	FL Dept of Environmental Protection	Gas Storage Tank Inspection	Funding to perform inspections of covered facilities to ensure compliance with State regulation regarding leak detection, upgrades, tank and distribution replacements and financial responsibility (insurance). Faced with over 25,000 leaking underground storage tanks in the late 1980s, Florida established an Inland Protection Trust Fund to clean up historical spills.	$421,990	$0	$0	8	0
Admin Services - Environmental Quality	Florida Department of Transportation	Litter Control and Prevention Grant - Clean It Up Green It Up	Promotion of Great American Cleanup/Drive It Home-Keep Our Paradise Liter Free Trash Off. Provides funding for cleanup supplies and materials for community and countywide cleanups.	$15,000	$0	$15,000	0	0
Admin Services - Environmental Quality	Florida Inland Navigation District	Water Way Cleanup Program	Neighborhood Cleanup Support - Organized volunteer groups cleaning public rights-of-ways or other public areas are eligible for planning assistance and free support materials, such as bags and gloves. Annual Community Cleanups; Adopt-A-Road. Groups make a long-term commitment to perform monthly cleanups on city roadways and Litter Free Events.	$5,000	$0	$300	0	0
Admin Services - Environmental Quality	Jacksonville Environmental Protection Board	Mobile Air Monitoring	2025-330-E: Procure equipment for a mobile air monitoring unit to enhance the air monitoring capabilities in disadvantaged communities, particularly in Health Zone 1. Part-time hours needed through 9/30/29 and listed here for authorization.	$0	$0	$0	0	2,288
Admin Services - Environmental Quality	U.S. Environmental Protection Agency	Particulate Matter 103 Grant	Funding to operate an ambient air quality monitoring network for particulate matter 2.5 microns or less. Staff in this activity operates standard and continuous monitoring for this pollutant. All data collected at these sites must comply with EPA's Quality Assurance Plan.	$85,661	$0	$0	1	0

				2026-504-E Schedule of Continuation Grants				
City Department/ Division	Grantor	Grant Name	Grant Description	Estimated Grant Award	Total Match Requested	In Kind Contribution	FTE Positions	Part Time Hours
Court Administration	Department of Health & Human Services	SAMHSA Adult Drug Court Enhancement Program 9/30/23 - 9/29/28	2023-866-E Grant will expand the substance and use disorder (SUD) treatment and recovery support services of the program.	$399,353	$0	$0	0	0
Court Administration	Florida Dept of Childern and Family Services	Mental Health and Adult Drug Court 12/1/24-11/30/27	2025-376-E: Fourth Circuit Mental Health and Adult Drug Court specifially in Clay County dealing with opioid use disorder.	$172,600	$0	$0	0	0
Court Administration	The Community Foundation	Teen Court Services 3/28/25-2/28/28	2025-375-E: Duval County Teen Court Program	$35,000	$0	$0	0	0
Finance - Grants Office	Department of Justice	Community Based Violence Intervention and Prevention Grant 10/1/22 - 9/30/27	2024-168-E: Program goal is to centralize all violence prevention and intervention initiatives in Jacksonville to one location to reduce and prevent violence in a historically marginalized neighborhood and support City's efforts to train staff and participants, an secure wrap-around services to high-	$0	$0	$0	1	0
Finance - Grants Office	Department of Justice	Edward Byrne Memorial - Justice Assistance Grant 10/1/22-09/30/27	Grant funding appropriated on 2024-200-E. Positions authorized through 9/30/26 and listed here for transparency.	$0	$0	$0	2	0
Finance - Grants Office	Department of Justice	Edward Byrne Memorial - Justice Assistance Grant 10/1/21-09/30/26 [extension requested]	Grant funding appropriated on 2022-504-E B1a. Position authorized through 9/30/25 and listed here for transparency. Request to grantor to extend grant period to 09/30/27.	$0	$0	$0	0	1,300
Finance - Grants Office	Department of Justice	Edward Byrne Memorial - Justice Assistance Grant 10/1/23-09/30/27	Grant funding appropriated on 2025-143-E. Position authorized through 9/30/27 and listed here for transparency.	$0	$0	$0	1	0
Jacksonville Sheriff's Office	Florida Department of Law Enforcement	State Financial Assistance for Fentanyl Eradication in Florida (S.A.F.E)	Fentanyl Overdose Death Investigations	$950,000	$0	$0	0	1,000
			Fentanyl and Opioid Eradication			$0	0	1,000
			Operation Clean Sweep			$0	0	0
			Operation Jacob's Ladder			$0	0	1,000
			Operation LERP			$0	0	0
			Operation Three Crowns			$0	0	1,500
Jacksonville Sheriff's Office	Chartrand Foundation	POWER Project	2025-217: Provides funds to support wellness education and train-the-trainer sessions.	$125,000	$0	$0	0	0
Jacksonville Sheriff's Office	Department of Homeland Security	State Homeland Security Grant Program	To purchase prevention and response equipment, maintenance, and training that will help mitigate identified gaps in domestic security and enhance capability levels as assessed in the State Preparedness Report	$350,000	$0	$0	0	0
Jacksonville Sheriff's Office	Department of Justice	Bulletproof Vest Partnership Program	A reimbursement for up to 50% of the cost of body armor vests purchased for law enforcement officers.	$100,000	$0	$100,000	0	0
Jacksonville Sheriff's Office	Department of Justice	State Criminal Alien Assistance Program - SCAAP	Provides federal payments to localities that incurred correctional officer salary costs for incarcerating a specific population of individuals.	$75,000	$0	$0	0	0
Jacksonville Sheriff's Office	Federal Railroad Administration	Railroad Trespassing Enforcement	Funds overtime for officers to conduct deployments along rail rights-of-way in an effort to reduce injuries and fatalities.	$100,000	$0	$20,000	0	0
Jacksonville Sheriff's Office	Florida Alliance to End Human Trafficking	Human Trafficking Grant Program	Provides funds for technology to assist with human trafficking investigations.	$125,000	$0	$0	0	500
Jacksonville Sheriff's Office	Florida Department of Education	Coach Aaron Feis Guardian Program	Program will provide funding to background screen and train School Guardians (School Safety Assistants) for Duval County Public Schools and Duval County Charter Schools.	$200,000	$0	$0	0	300

				2026-504-E Schedule of Continuation Grants				
City Department/ Division	Grantor	Grant Name	Grant Description	Estimated Grant Award	Total Match Requested	In Kind Contribution	FTE Positions	Part Time Hours
Jacksonville Sheriff's Office	Florida Department of Law Enforcement	Criminal Justice Training	Funding exclusively for advanced and specialized training for law enforcement and correctional officers and for administrative costs as approved by the FDLE Criminal Justice Standards and Training Commission (CJSTC), in accordance with Chapter 943.25 Florida Statutes	$260,000	$0	$0	0	0
Jacksonville Sheriff's Office	Florida Department of Transportation	DUI Enforcement Project	Covers the cost of overtime for officers to conduct additional DUI Enforcement activities, and the supplies/equipment to support these activities.	$120,000	$0	$0	0	0
Jacksonville Sheriff's Office	Florida Department of Law Enforcement	Florida Fusion Center Network Position Support	2025-021: Provides funds for two full-time positions, part-time hours, and training to support the Fusion Center.	$230,000	$0	$0	2	2,080
Jacksonville Sheriff's Office	Florida Department of Law Enforcement	JAG - Public Safety Analyst Project	Funding for training, travel, equipment, and one crime analyst position. Maintaining this project will assist JSO with information sharing on cross-jurisdictional criminal activity and intelligence to all jurisdictions located within Duval County.	$100,000	$0	$0	1	0
Jacksonville Sheriff's Office	Florida Department of Law Enforcement	JAG - Public Safety Analyst Project	Funding for training, travel, equipment, and one crime analyst position. Maintaining this project will assist JSO with information sharing on cross-jurisdictional criminal activity and intelligence to all jurisdictions located within Duval County.	$100,000	$0	$0	1	0
Jacksonville Sheriff's Office	Florida Department of Law Enforcement	Online Sting Operations	2025-065: Provides funds to support online sting operations.	$125,000	$0	$0	0	500
Jacksonville Sheriff's Office	Florida Department of Law Enforcement	Operation Striking Distance	2025-338: Conduct investigations designed to combat illegal fentanyl activity	$450,000	$0	$0	0	4,000
Jacksonville Sheriff's Office	Florida Department of Law Enforcement	Prison Rape Elimination Act	Program provides funding for training, supplies, and equipment necessary to comply with the Prison Rape Elimination Act.	$60,000	$0	$0	0	0
Jacksonville Sheriff's Office	Florida Department of Law Enforcement	Project Safe Neighborhoods	Provides funds to support gang-related investigations.	$125,000	$0	$0	0	0
Jacksonville Sheriff's Office	Florida Department of Transportation	SMART Motorcycle Program	Provides funds for overtime, supplies, and equipment to reduce motorcycle-related crashes and fatalities by providing training on safe motorcycle operation.	$95,000	$0	$0	0	0
Jacksonville Sheriff's Office	Florida Department of Transportation	Speed and Aggressive Driving Enforcement	Covers the cost of overtime for officers to conduct additional enforcement activities to deter speed and aggressive driving, as well as the supplies/equipment needed to support these activities.	$205,000	$0	$0	0	0
Jacksonville Sheriff's Office	Florida Department of Transportation	High Visibility Enforcement Bicycle & Pedestrian Safety Campaign	Fund overtime for officers to conduct bicycle and pedestrian safety deployments in targeted hot-spots to educate and enforce safe pedestrian, bicyclist and driver behaviors.	$175,000	$0	$0	0	0
Jacksonville Sheriff's Office	Florida Department of Transportation	Occupant Safety	Provides overtime for officers to conduct deployments that encourage seat belt use.	$100,000	$0	$0	0	0
Jacksonville Sheriff's Office	Florida Office of Attorney General	Victims of Crime Act - VOCA	Fund victim advocate positions, supplies, training, travel, and equipment to provide services to victims following an act of crime.	$150,000	$0	$32,500	2	0

				2026-504-E Schedule of Continuation Grants				
City Department/ Division	Grantor	Grant Name	Grant Description	Estimated Grant Award	Total Match Requested	In Kind Contribution	FTE Positions	Part Time Hours
Jacksonville Sheriff's Office	State Board of Immigration Enforcement	Local Law Enforcement Immigration Grant Program	Provides funds to support local law enforcement activities, including training, operations, detention, transportation, participation in task forces, and other items.	$300,000	$0	$0	0	0
JFRD - Emergency Preparedness	Department of Health & Human Services	EMS County Award	Funding to enhance and improve pre-hospital emergency medical services to the citizens of Duval County.	$86,000	$0	$0	0	0
JFRD - Emergency Preparedness	Department of Homeland Security	Emergency Management Performance Grant - EMPG	Federal funds awarded through the State's Emergency Management Division to local jurisdictions to prepare for catastrophic events.	$190,000	$0	$190,000	0	0
JFRD - Emergency Preparedness	Executive Office of the Governor	Emergency Management Preparedness Assistance - EMPA	Funds created by the Florida Legislature in 1993 to implement necessary improvements in the emergency management programs statewide, These funds benefit preparation for catastrophic events throughout Duval County.	$106,000	$0	$106,000	3	0
JFRD - Emergency Preparedness	Florida Dept. of Financial Services - Division of State Fire Marshal	USAR, HM, MARC Grant Agreement	Jacksonville Fire and Rescue Department fire specialty team equipment, specifically for sustainment of Urban Search & Rescue, Hazardous Materials, and Mutual Aid Radio Communications and associated MARC Equipment.	$359,000	$0	$0	0	0
JFRD - Rescue	Shands Jacksonville Medical Center, Inc. d/b/a UF Heath Jacksonville	Mobile Stroke Treatment Unit Program	2025-237: The MSTU is a specialized ambulance equipped and staffed for on-scene stroke diagnosis, treatment, and transport. The unit will expedite stroke diagnosis and treatment by bringing specialized equipment and personnel directly to a patient’s location, thereby reducing time to treatment and improving clinical outcomes.	$1,400,000	$0	$0	7	0
JFRD	Department of Homeland Security	Urban Areas Security Initiative Grant	2024-169-E: Grant will purchase equipment, provide training, planning and the conducting of exercises in the event of a terrorist incident	$4,360,470	$0	$0	4	0
JFRD - Emergency Preparedness	Department of Homeland Security	State Homeland Security Grant Program - SHSGP: Sustainment HazMat	Funds to improve the ability of Duval County first responders/receivers to prevent and respond to chemical, biological, radiological, or nuclear incidents.	$25,000	$0	$0	0	0
JFRD - Emergency Preparedness	Department of Homeland Security	State Homeland Security Grant Program - SHSGP: USAR Sustainment Task Force	Funds to improve the ability of Duval County first responders/receivers to prevent and respond to chemical, biological, radiological, or nuclear incidents.	$215,000	$0	$0	0	0
Military Affairs and Veterans	Department of Commerce	Defense Reinvestment Grant Program	Military Base and Mission Advocacy - Provide federal advocacy for the growth of the military investment in Duval County. The grant secures a federal advocacy firm that lobbies Congress and the Pentagon for increased investment in Duval County military bases and missions.	$100,000	$0	$0	0	0
Military Affairs and Veterans	Jacksonville Jaguar Foundation	Veterans Resource and Reintegration Center	Funding for a one-stop Veterans resource and reintegration center. The center is managed by MAV Department and enhances the ability to provide social services, housing assistance, career related services and financial assistance to Veterans and transitioning military.	$100,000	$0	$0	3	0
Military Affairs and Veterans	United States Department of Labor Veterans Education and Training Service	Homeless Veterans Stand Down	Fund a two day resource and career fair that provides services and nutrition for homeless and at-risk Veterans. The event provides, clothing, medical care, dental, mental health, food, haircuts and VA assistance.	$10,000	$0	$0	0	0

				2026-504-E Schedule of Continuation Grants				
City Department/ Division	Grantor	Grant Name	Grant Description	Estimated Grant Award	Total Match Requested	In Kind Contribution	FTE Positions	Part Time Hours
Military Affairs and Veterans	United Way Worldwide	United Way Worldwide Veterans - Rent and Utilities	Provides rent and utility assistance for Duval County veterans. The city provides case management and up to $500 in assistance per client for rent and utilities for those facing eviction and/or utility disconnection.	$20,000	$0	$0	0	0
Parks, Rec and Community Services	State Department of Elder Affairs / Elder Source	Emergency Home Energy Assistance Program For Elders - EHEAP	Funding to provide crisis assistance to eligible low-income households with at least one individual aged 60 or older experiencing a heating or cooling emergency. The program allows for payments to utility companies, the purchase of blankets, portable heaters and fans, repairs of existing heating or cooling equipment, and the payment of reconnection fees.	$205,300	$0	$0	1	0
Parks, Rec and Community Svcs: Social Services	Department of HHS	Ending the HIV Epidemic: A Plan for America	Funding to reduce the number of new HIV infections with the use of HIV Medical Mobile Units.	$2,200,000	$0	$0	1	0
Parks, Rec and Community Svcs: Social Services	Department of HHS	Ryan White Part A	Health Resources and Services Administration - HIV/AIDS Programs	$6,500,000	$0	$0	8	0
Parks, Rec and Community Svcs: Social Services	Department of Justice	Jacksonville Safety First	Funding to provide supervised visitation services to protect children affected by domestic violence.	$600,000	$0	$0	0	0
Parks, Rec and Community Svcs: Social Services	Department of Justice	Transitional Housing Program	Funding to provide transitional housing and supportive services to victims of domestic violence, sexual assault, stalking and human trafficking who are homeless due to their victimization.	$500,000	$0	$0	0	0
Planning and Development: Resiliency Office	Environmental Protection Agency	EPA Climate Pollution Reduction Grant 09/01/23 - 08/31/27	2023-839-E: establishment of a Greenhouse Gas Inventory and the creation and implementation of a climate action plan for the Jacksonville Metropolitan Statistical Area	$1,000,000	$0	$0	0	1,040
Public Works - Construction Mgmt AND Neighborhoods - Environmental Quality	Florida Department of Transportation	National Pollutant Discharge Elimination System / MS4 Permit Grant	Grant will provide for Phase 1 Permit Cycle 3 requirements, which includes a Monitoring Plan. Perform stormwater discharge compliance and water quality assessments, total maximum daily load monitoring for nutrient levels in the Lower St. Johns basin, illicit discharge and improper disposal proactive inspections, and other means of monitoring the impairment of waterways.	$380,034	$0	$0	0	0

Schedule of Continuation Grants / Programs With A City Match

Additional Appropriation Language:

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

FY 27 Request for Reserve for Federal Grant Match / Overmatch: $6,079,056

				$18,228,813	**$2,111,784**	**$3,967,272**	**$6,079,056**	**$75,465**	**125**	**14,000**
				2026-504-E Schedule of Continuation Grants and Required Match						
City Department/ Division	Grantor	Grant / Program Name	Grant / Program Description	Estimated Grant Award	Match Requested	Overmatch Requested	Total Match Requested	In Kind Contribution	FTE Positions	Part Time Hours
Admin Services - Environmental Quality	Environmental Protection Agency	Air Pollution Control EPA 105	Air Pollution Control EPA 105 program	$512,000	$424,275	$0	$424,275	$0	9	4,160
Jacksonville Sheriff's Office	Department of Homeland Security	Port Security Grant Program	To purchase equipment that will improve port-wide maritime security risk management, enhance maritime domain awareness, support maritime security training and exercises, and maintain maritime security mitigation protocols that support port recovery and resiliency capabilities.	$450,000	$150,000	$0	$150,000	$0	0	0
Jacksonville Sheriff's Office	Department of Justice	Community Oriented Policing Services - COPS Hiring Program	2024-109-E: Funding to hire and rehire career law enforcement officers necessary to increase the jurisdiction's community policing capacity to prevent and disrupt crime and violence. 10/01/23-09/30/28	$0	$0	$854,223	$854,223	$0	40	0
JFRD - Emergency Preparedness	Executive Office of the Governor	Hazard Analysis Agreement	Funding to identify and conduct on-site evaluation of facilities in Duval County that house hazardous materials.	$10,000	$10,000	$59,000	$69,000	$0	1	0
JFRD - Emergency Preparedness	FEMA	Hazard Mitigation Grant - Safe Room	Phase II construction of a hurricane safe room in Jacksonville. Phase 1 design and engineering approved / funded in FY23. FY24 CIP includes Phase II portion of the project, but funding has not been received as of this date. Phase II funding not expected until FY25.	$14,000,000	$1,400,000	$0	$1,400,000	$0	0	0
Military Affairs and Veterans	United States Department of Labor Veterans Education and Training Service	Homeless Veterans Reintegration Program	Funding to provide case management, job training and placement, and financial support for job certifications, uniforms, and tools. Transitional housing assistance and social supports to homeless Veterans is provided along with on-going support and case management to assure job retention	$276,425	$30,000	$0	$30,000	$0	3	1,040
Parks, Rec and Community Svcs: Senior Services	Americorps Seniors	Senior Companion Program	Program provides assistance for seniors aged 60 years and older who have one or more physical, emotional, or mental health limitations and needs assistance to achieve and maintain their high level of independent living.	$264,582	$26,458	$38,051	$64,509	$0	2	1,300
Parks, Rec and Community Svcs: Senior Services	Corporation of National Community Services	Foster Grandparent Program of Duval County	Volunteer program for seniors (age 55+) to tutor and mentor at risk and special needs children.	$420,835	$42,084	$29,266	$71,350	$0	3	1,300
Parks, Rec and Community Svcs: Senior Services	State Department of Elder Affairs /Elder Source	Jacksonville Senior Service Program - JSSP	Provide activities and programs that promote healthy living for citizens of Duval County 60 years of age and over. Grantor requires match funds. Additional funds needed as local match to support the program staff for 19 Centers; 26 transportation buses for services, and other operating cost within the program.	$1,811,124	$18,112	$2,905,468	$2,923,580	$0	62	6,200
Parks, Rec and Community Svcs: Senior Services	State Department of Elder Affairs/Elder Source	Respite for Elders Living Everyday Families - RELIEF Program	Funding for continued services and expand in-home and group respite services and educational/services seniors, stipends to senior / low-income volunteers, services through faith-based organizations, evening in-home respite services for caregiver / families.	$183,847	$10,855	$6,645	$17,500	$0	1	0
Parks, Rec and Community Svcs: Social Services	DOJ / Office of the Florida Attorney General	Victims of Crime Act - VOCA	Information and Referrals for Crime Victims.	$300,000	$0	$74,619	$74,619	$75,465	4	0

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

City Council Approved Project List On: 2026-032-E

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

Total Contingency for F.I.N.D Grant Match (B1c): $3,480,000

$2,900,000	$3,480,000	$6,380,000

2026-504-E Schedule of Florida Inland Navigation District Grants and Required Match					
Project	Council District	Phase	Florida Inland Navigation District (F.I.N.D)	City *	Project Total
Downtown Dredging	1, 5, 7	Construction	$1,525,000	$1,830,000	$3,355,000
Sisters Creek Dock Extension and Bathhouse	2	Construction Phase 1	$1,250,000	$1,500,000	$2,750,000
T.K. Stokes Boat Ramp Bulkhead	10	Design	$125,000	$150,000	$275,000

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

DEBT MANAGEMENT POLICIES AND PLANS

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

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

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

The table below outlines the established debt limits and the debt service ratios for the 2025-2026 fiscal year-end (09/30/26), which are summarized in the most recent Study and monitored by the City to control its debt position. With each ratio, are the City's current position and the target levels for the City to measure progress in strengthening its credit standing.

Measure	FYE26	Target	Maximum	Minimum	Direction
Overall Net Debt as % of Full Market Value	1.57%	2.5%	3.5%	N/A	Lower is better
GSD Debt Service as % of GSD Revenues	6.31%	11.5%	13.0%	N/A	Lower is better
GSD Debt Service as % of GSD Expenditures	8.73%	12.5%	15.0%	N/A	Lower is better
Unassigned GF Balance as % of GSD Revenues (incl. Emergency Reserves)[1]	29.09%	17.0%	N/A	12.0%	Higher is better
Unassigned GF Balance as % of GSD Revenues (excl. Emergency Reserves)[1]	21.90%	10.0%	N/A	5.0%	Higher is better
Ten Year Principal Paydown – All City Debt	51.16%	50.0%	N/A	30.0%	Higher is better
Ten Year Principal Paydown – GSD Debt	43.52%	50.0%	N/A	30.0%	Higher is better
Debt Per Capita	$2,712	$2,600	$3,150	N/A	Lower is better

[1] *Since reserve balances will not be known until FY End, the FY25 values are provided for these measures*

In order to fund its capital needs, the City expects to issue additional bonds for capital projects during the planning period. With the development of the City's operating budget, CIP, and 5-year financial plan, the City should have a better idea of its plan for capital funding. The table below reflects issuances and retirements for this period. From the Study, projected issuances will exceed retirements by a net amount of approximately $1.23 billion over the five year period ending 2031. Consequently, the amount of debt is expected to increase from $2.50 billion in fiscal year 2026 to $3.73 billion through fiscal year 2031.

Projected Change in Debt Outstanding

FISCAL YEAR END	2026	2027	2028	2029	2030	2031
Outstanding Debt, Beginning		2,504,122	3,096,435	3,520,712	3,760,960	3,833,959
Already Authorized - Prior CIP		570,000	245,000	147,000	97,720	-
Borrowing for Proposed Authorizations (a)		223,907	306,906	242,048	142,965	64,382
Debt Pay down		(201,594)	(127,629)	(148,800)	(167,686)	(165,688)
Outstanding Debt, Ending	2,504,122	3,096,435	3,520,712	3,760,960	3,833,959	3,732,653

(a) Source: CIP debt management funding for FY27 to FY31 as proposed by Ordinance 2026-504

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

It should be noted that as capital improvement needs vary from year to year and as Council amends the capital improvement plan, it is possible that the amount of debt forecasted above to be outstanding through fiscal year 2031 may be reduced or possibly increased.

ANNUAL CONTINUING DISCLOSURE SUPPLEMENT

The annual continuing disclosure supplement is for the fiscal year ending September 30,2025 which is the most recently closed fiscal year. The annual continuing disclosure supplement was filed by the City to provide an overview of the City's borrowing programs, as well as to provide certain financial and operating information required pursuant to the City's continuing disclosure obligations related to its various borrowing programs. In addition, this supplement includes a description of the pledge and a listing of the outstanding debt for each program.

I: Special Revenue (Covenant) Pledge

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

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

Special Revenue (Covenant) Bonds

Bonds Outstanding

(in thousands)

	Issue Date	Issued	9/30/2025 Outstanding	10/1/2025 Repayment	10/1/2025 Outstanding
Series 2013B	9/16/2013	$ 35,145	$ 2,245	$ (1,565)	$ 680
Series 2016A	11/19/2014	92,215	53,880	(5,410)	48,470
Series 2016B	9/15/2016	58,645	35,885	(9,510)	26,375
Series 2017A	9/20/2017	112,865	90,765	(2,760)	88,005
Series 2018	9/25/2018	72,540	34,780	(1,785)	32,995
Series 2019A	9/25/2019	151,625	114,085	(7,785)	106,300
Series 2019B	9/25/2019	45,535	45,535	0	45,535
Series 2020A	9/16/2020	123,630	86,540	(5,195)	81,345
Series 2020B	9/16/2020	15,670	5,605	(3,030)	2,575
Series 2020C	9/16/2020	105,485	85,450	(5,210)	80,240
Series 2021A	9/22/2021	97,900	81,000	(6,585)	74,415
Series 2022A	7/7/2022	120,380	98,945	(16,225)	82,720
Series 2022B	4/19/2022	28,682	26,635	(1,248)	25,387
Series 2022C	9/22/2022	99,175	94,265	(3,590)	90,675
Series 2023A	9/14/2023	255,925	251,405	(5,335)	246,070
Series 2023B	9/14/2023	27,135	20,000	(10,000)	10,000
Series 2024	8/27/2024	265,560	265,560	(8,235)	257,325
Series 2025	8/20/2025	338,160	338,160	0	338,160
		$ 2,046,272	1,730,740	(93,468)	1,637,272

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

Annual Financial Information and Operating Data

Special Revenue (Covenant) Pledge

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

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

Calculation of Covenant Revenues and Anti-Dilution Test

(in thousands)

Covenant Revenues	2021	2022	2023	2024	2025
Total General Fund Revenues	$ 1,361,620	$ 1,409,145	$ 1,619,614	$ 1,775,790	$ 1,851,179
Less: Property Tax Revenues	(752,018)	(807,606)	(909,762)	(1,040,678)	(1,116,563)
Total Covenant Revenues	$ 609,602	$ 601,539	$ 709,852	$ 735,112	$ 734,616
35% Limitation [1]	$ 213,361	$ 210,539	$ 248,448	$ 257,289	$ 257,116
45% Limitation [2]	274,321	270,693	319,433	330,800	330,577
Maximum Annual Debt Service [3]	145,247	138,351	147,677	170,995	174,010
% of Limit [4]	68.1%	65.7%	59.4%	66.5%	67.7%

Note: Revenues are audited through 2024. Revenues and Debt Service are reported on an accrual basis.

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

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

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

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

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

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

(in thousands)

Covenant & Supplemental Revenues	2021	2022	2023	2024	2025
Total General Fund Revenues	$ 1,361,620	$ 1,409,145	$ 1,619,614	$ 1,775,790	$ 1,851,179
Less: Property Tax Revenues	(752,018)	(807,606)	(909,762)	(1,040,678)	(1,116,563)
Total Covenant Revenues	$ 609,602	$ 601,539	$ 709,852	$ 735,112	$ 734,616
Supplemental Revenues [1]	11,315	17,555	14,582	16,626	17,799
Total Covenant Revenues and Supplemental Rev	$ 620,917	$ 619,094	$ 724,434	$ 751,738	$ 752,415
Maximum Annual Debt Service [2]	$ 133,212	$ 138,351	$ 147,677	$ 170,995	$ 174,010
Coverage [3]	4.66x	4.47x	4.91x	4.40x	4.32x

Note: Revenues are audited through 2024. Revenues and Debt Service are reported on an accrual basis.

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

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

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

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

The following table lists all of the City's Non-Self-Sufficient Debt outstanding as of September 30, 2025:

City of Jacksonville, FL
Non-Self-Sufficient Debt

Non-Self-Sufficient Debt:		FYE 9/30/25 Outstanding
Special Obligation Bonds Payable:		
Special Revenue and Refunding Bonds, Series 2016A	$	32,651,585
Special Revenue Refunding Bonds, Series 2017A		10,600,000
Special Revenue and Refunding Bonds, Series 2019A		74,691,500
Taxable Special Revenue and Refunding Bonds, Series 2020C		57,725,450
Special Revenue Bonds, Series 2022A		58,545,000
Special Revenue Bonds, Series 2023A		23,405,669
Special Revenue Bonds, Series 2024		37,922,569
Total Special Obligation Bonds Payable	$	295,541,773
Bonds and Notes Payable from Internal Service Operations:		
Special Revenue Bonds, Taxable Series 2013B	$	2,245,000
Special Revenue Bonds, Series 2016A		21,228,415
Special Revenue Refunding Bonds, Series 2017A -		63,265,000
Special Revenue Bonds, Series 2018		34,780,000
Special Revenue and Refunding Bonds, Series 2019A		39,155,000
Special Revenue and Refunding Bonds, Series 2020A		86,540,000
Taxable Special Revenue and Refunding Bonds, Series 2020C		27,724,550
Special Revenue Bonds, Series 2021A		73,365,000
Taxable Special Revenue Bonds, Series 2022B		26,634,500
Special Revenue Bonds, Series 2022C		94,265,000
Special Revenue Bonds, Series 2023A		227,999,331
Special Revenue Bonds, Series 2024		226,457,530
Special Revenue Bonds, Series 2025		338,160,000
Commercial Paper Notes		100,300,000
Total Bonds and Notes Payable from Internal Service Operations	$	1,362,119,326
Special Revenue (Covenant) Bonds Supported by BJP Revenues[1]**:**		
Special Revenue and Refunding Bonds, Series 2016B	$	35,885,000
Special Revenue Refunding Bonds, Series 2019B		45,535,000
Special Revenue Refunding Bonds, Series 2020B		5,605,000
Special Revenue Refunding Bonds, Series 2023B		20,000,000
Total Special Revenue (Covenant) Bonds Supported by BJP Revenues	$	107,025,000
TOTAL NON-SELF-SUFFICIENT DEBT	$	1,764,686,099

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

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

CITY OF JACKSONVILLE, FL
General Fund Schedule of Revenues & Expenditures
Fiscal Years 2021 through 2025
(in thousands)

	2021	2022	2023	2024	2025
REVENUE:					
Property taxes	$ 752,018	$ 807,606	$ 909,762	$ 1,040,678	$ 1,116,563
Utility service taxes	123,699	129,727	129,923	134,001	145,440
Licenses, permits and fees	41,782	47,514	47,656	46,060	50,385
Intergovernmental	207,049	241,028	252,953	245,986	246,109
Charges for services	81,862	82,550	87,080	91,035	88,846
Fines and forfeitures	2,713	2,426	2,281	2,285	2,072
JEA contribution	120,012	121,212	122,424	123,649	137,424
Investment Earning	5,287	(44,315)	35,535	63,121	36,290
Other	27,198	21,397	32,000	28,975	28,050
Total Revenue	1,361,620	1,409,145	1,619,614	1,775,790	1,851,179
EXPENDITURES AND ENCUMBRANCES:					
City Council	11,760	11,294	11,932	12,650	13,238
Clerk of the Courts	5,365	5,609	6,492	6,321	6,168
Courts	5,450	4,922	5,965	6,325	6,366
Downtown Investment Authority	916	4,299	11,470	1,057	1,177
Employee Services	6,967	7,094	7,617	7,855	7,935
Finance	20,168	22,513	23,718	21,167	20,067
Fire/Rescue	287,609	310,315	345,129	378,888	412,158
General Counsel	134	93	160	1,332	111
Health Administrator	1,115	1,286	1,728	1,608	1,901
Inspector General	1,247	1,368	1,327	1,513	1,565
Intra-Governmental Services	-	-	-	9,937	16,428
Jacksonville Children's Commission	-	-	-	12	-
Jacksonville Human Rights Commission	752	804	865	1,199	1,041
Mayor	4,591	4,290	4,598	5,392	5,708
Advisory Boards and Commissions	487	535	516	523	592
Medical Examiner	5,457	5,791	6,281	6,817	7,099
Military Affairs, Vet & Disabled Svcs	1,427	1,327	1,374	1,427	1,654
Office of Economic Development	3,318	2,232	2,227	4,190	4,059
Office of Ethics	423	505	625	755	783
Parks & Recreation	43,841	43,434	49,283	52,288	53,551
Property Appraiser	11,156	11,523	11,667	12,127	13,992
Public Defender	2,472	2,323	2,550	2,616	2,564
Planning and Development	4,049	4,343	4,846	5,252	4,090
Public Libraries	35,244	35,564	38,272	40,842	43,404
Public Works	49,962	51,822	56,663	67,246	66,700
Neighborhoods	22,379	21,886	21,857	15,103	14,377
Sports & Entertainment	5,011	11,021	11,299	12,744	12,544
State Attorney	2,286	2,291	2,939	2,815	3,216
Supervisor of Elections	7,540	11,101	10,812	12,424	7,075
Office of the Sheriff	484,725	515,231	550,790	597,314	662,405
Tax Collector	19,913	23,974	23,369	25,884	26,456
Contribution to Shands-Jacksonville	29,472	30,276	30,276	28,733	56,000
Jacksonville Misc Citywide Activities	108,897	113,898	125,376	159,697	183,700
Total Expenditures	1,184,133	1,262,964	1,372,023	1,504,053	1,658,124
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	177,487	146,181	247,591	271,737	193,055
OTHER FINANCING SOURCES (USES):					
Long Term Debt Issued		4,722	-	5,979	-
Lease Proceeds		2,127	270	239	2,108
Transfers in	16,351	16,460	22,386	33,369	106,533
Transfers out	(127,705)	(118,674)	(161,703)	(242,907)	(193,211)
Total Other Financing Sources (Uses).....	(111,354)	(95,365)	(139,047)	(203,320)	(84,570)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	66,133	50,816	108,544	68,417	108,485

II: Excise Taxes Revenue Pledge

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

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

Annual Financial Information and Operating Data

Excise Taxes Revenue Pledge

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

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

	2021	2022	2023	2024	2025
Utility Services Tax:					
JEA Electric	$ 76,078	$ 80,662	$ 79,583	$ 83,697	$ 91,714
JEA Water	15,100	15,948	16,020	16,325	17,813
Telecommunications	25,001	25,079	25,837	26,155	27,874
Peoples Gas	738	791	782	1,000	1,167
Miscellaneous	2,351	2,818	3,172	2,194	2,915
Total Utility Services Tax Revenue	$ 119,268	$ 125,298	$ 125,394	$ 129,370	$ 141,483
Fuel Oil Tax	6	4	15	16	16
Occupational License Taxes	6,993	6,975	6,745	6,965	6,888
Total Excise Taxes Pledged Revenues	$ 126,267	$ 132,277	$ 132,153	$ 136,351	$ 148,387
Maximum Annual Debt Service	$ -	$ -	$ -	$ -	$ -
Pledged Revenue Coverage	N/A	N/A	N/A	N/A	N/A

III: Local Government Sales Tax Revenue Pledge

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

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

Annual Financial Information and Operating Data

Local Government Sales Tax Revenue Pledge

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

City of Jacksonville, FL

Local Government Half-Cent Sales Tax

Distributions and Debt Service Coverage

(in thousands)

Fiscal Year	Distribution to City	% Change Prior Year	Annual Debt Service[1]	Pledged Revenue Coverage	Maximum Annual Debt Service(MADS)[1]	MADS Coverage
2021	114,890	12.65	-	N/A*	-	N/A*
2022	129,462	12.68	-	N/A*	-	N/A*
2023	132,376	2.25	-	N/A*	-	N/A*
2024	128,676	-2.80	-	N/A*	-	N/A*
2025	126,423	-1.75	-	N/A*	-	N/A*

Note: Debt Service is presented on an accrual basis.

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

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

The Local Government Half-Cent Sales Tax Distribution Factor for the fiscal year ending September 30, 2025 follows:

Municipality	Local Government Half-Cent Sales Tax Distribution Factor
Consolidated City of Jacksonville	95.93%
Jacksonville Beach	2.12%
Atlantic Beach	1.15%
Neptune Beach	0.63%
Town of Baldwin	0.17%

Source: State of Florida, Department of Revenue

The Direct Debt Statement as of September 30, 2025 follows:

City of Jacksonville, FL
Direct Debt Statement
September 30, 2025

Direct Debt	Non Self-Supporting Revenue Bonds	Self-Supporting Revenue Bonds
Commercial Paper Notes	$ 100,300,000	
Special Revenue and Refunding Bonds, Taxable Series 2013B	2,245,000	
Special Revenue Refunding Bonds, 2016A	53,880,000	
Special Revenue Refunding Bonds, 2016B	35,885,000	
Special Revenue Refunding Bonds, 2017A	73,865,000	
Special Revenue Bonds, Series 2018	34,780,000	
Special Revenue and Refunding Bonds, Taxable Series 2019A	113,846,500	
Special Revenue Refunding Bonds, Series 2019B	45,535,000	
Special Revenue and Refunding Bonds, Series 2020A	86,540,000	
Special Revenue Refunding Bonds, Series 2020B	5,605,000	
Taxable Special Revenue and Refunding Bonds, Taxable Series 2020C	85,450,000	
Special Revenue Bond, Series 2021A	81,000,000	
Special Revenue Refunding Bonds (Forward Delivery), Series 2022A	98,945,000	
Taxable Special Revenue Refunding Bonds, Series 2022B	26,634,500	
Special Revenue Bonds, Series 2022C	94,265,000	
Special Revenue Refunding Bonds, Series 2023A	251,405,000	
Special Revenue Refunding Bonds, Series 2023B	20,000,000	
Special Revenue Refunding Bonds, Series 2024	264,380,099	
Special Revenue Refunding Bonds, Series 2025	338,160,000	
Better Jacksonville Sales Tax Revenue Refunding Bonds, Series 2012A		8,645,000
Better Jacksonville Sales Tax Revenue Refunding Bonds, Series 2016		5,930,000
Better Jacksonville Sales Tax Revenue Refunding Bonds, Series 2022		118,280,000
Better Jacksonville Sales Tax Revenue Refunding Bonds, Series 2023		33,800,000
Better Jacksonville Sales Tax Revenue Refunding Bonds, Series 2024		63,285,000
Transportation Revenue Refunding Bonds, Series 2015		170,240,000
Transportation Revenue Refunding Bonds, Series 2018		4,190,000
Taxable Transportation Revenue Refunding Bonds, Series 2020		113,065,000
DCSB Certificate of Participation, Series 2009B-QSCB	625,000	
DCSB Certificate of Participation, Series 2010A-QSCB	33,074,000	
DCSB Certificate of Participation, Series 2012-QZAB	29,000,000	
DCSB Certificate of Participation, Series 2014A Refunding	6,213,547	
DCSB Certificate of Participation, Series 2014B-QZAB	50,000,000	
DCSB Certificate of Participation, Series 2016A Refunding	44,150,000	
DCSB Certificate of Participation, Series 2017A Refunding	26,526,000	
DCSB Certificate of Participation, Series 2022A	508,660,000	
DCSB Certificate of Participation, Series 2025A Refunding	103,290,000	
Total Direct Debt	$2,614,259,646	$517,435,000

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

IV: Capital Improvement Revenue Pledge

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

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

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

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

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

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

Annual Financial Information and Operating Data

Capital Improvement Revenue Pledge

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

City of Jacksonville, FL

Capital Improvement Revenue Pledge

Revenues and Net Debt Service Coverage

(in thousands)

	2021	2022	2023	2024	2025
Peoples Gas Franchise Fee	$ 1,567	$ 1,716	$ 1,597	$ 1,981	$ 2,524
Other Franchise Fees	12	11	10	9	7
Total Franchise Fees	1,579	1,727	1,607	1,990	2,531
Pledged Discretionary Communications Services Tax	4,412	4,426	4,559	4,616	4,853
Convention Center Development Tax	6,808	9,154	9,707	9,447	9,621
Sports Facility Sales Tax Rebate	1,667	1,333	1,833	-	-
Professional Sports Facility Tourist Tax	7,569	10,091	10,663	-	-
Total Pledged Revenue	$ 22,035	$ 26,731	$ 28,370	$ 16,052	$ 17,005
Annual Debt Service [1, 2]	$ 10,094	n/a	n/a	n/a	n/a
Pledged Revenue Coverage	2.18x	n/a	n/a	n/a	n/a
Maximum Annual Debt Service [1, 2]	$ 10,098	n/a	n/a	n/a	n/a
Pledged Revenue Coverage	2.18x	n/a	n/a	n/a	n/a

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

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

V. Transportation Sales Tax Revenue Pledge

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

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

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

The City's levy of the Transportation Sales Tax at a rate of 0.5% was approved by voter referendum in March 1988, effective January 1, 1989, with no stated expiration date.

Transportation Sales Tax Revenue Bonds

Bonds Outstanding

(in thousands)

	Issue Date	Issued	9/30/2025 Outstanding	10/1/2025 Repayment	10/1/2025 Outstanding
Series 2015	12/15/2015	197,295	170,240	(10,385)	159,855
Series 2018	10/10/2018	53,180	4,190	(4,190)	-
Series 2020	10/29/2020	155,040	113,065	(15,660)	97,405
		$ 614,905	$ 287,495	$ (30,235)	$ 257,260

Annual Financial Information and Operating Data

Transportation Sales Tax Revenue Pledge

The continuing disclosure undertakings with respect to the City's Transportation Sales Tax Revenue Bonds require the City to annually report certain agreed upon financial information and operating data.

The following table is included solely in order to comply with the City's continuing disclosure obligations; however, the information in this table involves projected revenue collection and debt service coverage data which is dependent upon several assumptions (see footnotes below) which may or may not reflect actual future results.

City of Jacksonville, FL

Transportation Sales Tax & Gas Tax

Revenues & Net Debt Service Coverage

Period Ending October 1	Transportation Sales Tax Distribution to City [1]	Gas Tax Distribution to City [2]	Total Pledge Revenues	Parity Bonds Debt Service [3]	Earnings on Sinking Funds [4]	Combined Net Debt Service	Net Debt Service Coverage
2025	134,040,646	9,670,969	143,711,615	39,072,589	154,892	38,917,697	3.69x
2026	134,040,646	9,670,969	143,711,615	39,072,239	155,445	38,916,794	3.69x
2027	134,040,646	9,670,969	143,711,615	39,075,654	156,057	38,919,597	3.69x
2028	134,040,646	9,670,969	143,711,615	39,074,744	156,700	38,918,044	3.69x
2029	134,040,646	9,670,969	143,711,615	39,070,724	157,388	38,913,336	3.69x
2030	134,040,646	9,670,969	143,711,615	39,075,504	158,138	38,917,366	3.69x
2031	134,040,646	9,670,969	143,711,615	39,071,214	158,688	38,912,526	3.69x
2032	134,040,646	9,670,969	143,711,615	22,041,181	137,982	21,903,199	6.56x
2033	134,040,646	9,670,969	143,711,615	7,679,356	120,440	7,558,916	19.01x
2034	134,040,646	9,670,969	143,711,615	7,677,944	120,571	7,557,373	19.02x
2035	134,040,646	9,670,969	143,711,615	7,679,706	120,709	7,558,997	19.01x
2036	134,040,646	9,670,969	143,711,615	7,680,650	120,857	7,559,793	19.01x
2037	134,040,646	9,670,969	143,711,615	7,679,700	121,012	7,558,688	19.01x

[1] *The City's projected Gross Transportation Sales Tax revenues are based on the City's collection of Gross Transportation Sales Tax revenues for the twelve-month period ended September 30, 2025 and assume that the Gross Transportation Sales Tax collections will equal that amount and will remain constant through the Bond Year ending October 1, 2037.*

[2] *The City's projected Gross Gas Tax revenues are based on the City's collection of Gross Gas Tax revenues for the twelve-month period ended September 30, 2025 and assume that the Gross Gas Tax collections will equal that amount and will remain constant through the Bond Year ending October 1, 2037.*

[3] *Includes actual debt service on City's 2015 Bonds, 2018 Bonds, and 2020 Bonds.*

[4] *Assumes investment earnings on funds in Debt Service Reserve Accounts at 1.25% per annum and on funds in the Debt Service Account at 0.25% per annum.*

The schedule of Collection and Distribution of Transportation Sales Tax and Gross Gas Tax with Parity Debt Service Coverage follows:

City of Jacksonville, FL

Transportation Sales Tax & Gross Gas Tax

Revenues & Net Debt Service Coverage

(in thousands)

	2020	2021	2022	2023	2024	2025
Gross Transportation Sales Tax Collections	$ 93,742	$ 107,204	$ 123,998	$ 128,151	$ 131,031	$ 134,040
Distribution of Gross Gas Tax	$ 8,829	$ 8,547	$ 8,576	$ 11,379	$ 9,765	$ 9,671
Total Pledged Revenues	$ 102,571	$ 115,751	$ 132,574	$ 139,530	$ 140,796	$ 143,711
Debt Service on Bonds:						
Series 2008B	-	-	-	-	-	-
Series 2012A	7,469	86	2,241	-	-	-
Series 2012B	7,628	11,044	8,894	-	-	-
Series 2015	7,778	7,780	7,777	7,778	7,773	16,907
Series 2018	11,588	9,009	10,146	11,718	11,449	4,310
Series 2020	-	7,276	7,276	7,152	6,990	9,717
Net Swap Interest	-	-	-	-	-	-
Less Earnings on Debt Service Accounts	(32)	(37)	(38)	(27)	(33)	-
Aggregate Parity Debt Service, Net	$ 34,431	$ 35,158	$ 36,295	$ 26,622	$ 26,179	$ 30,934
Pledged Revenue Coverage	2.98 x	3.29 x	3.65 x	5.24 x	5.38 x	4.65 x

For required financial information pertaining to the City of Jacksonville public employee retirement systems, please see Section 9 – Pension Plans and Section 10 - Post Employment Benefits Other Than Pension (OPEB) within the Notes to the Financial Statements provided in the City's Annual Comprehensive Financial Report (ACFR). The ACFR can be accessed on the City's issuer homepage found on the Municipal Securities Rulemaking Board's Electronic Municipal Marketplace Access system (http://emma.msrb.org).

VI. Better Jacksonville Infrastructure Sales Tax Revenue Pledge

The City's Better Jacksonville Sales Tax Revenue Bonds are payable from the discretionary sales surtax authorized by Section 212.055(2), Florida Statutes (the "Infrastructure Sales Tax"). The Infrastructure Sales Tax does not apply to that portion of sales that exceeds $5,000 of any tangible personal property or on communications services. The City's levy of the Infrastructure Sales Tax at a rate of 0.5% was approved by voter referendum in September 2000, effective January 1, 2001. The Infrastructure Sales Tax is effective for thirty years terminating December 31, 2030.

BJP Infrastructure Sales Tax Revenue Bonds

Bonds Outstanding

(in thousands)

Bond Series	Issue Date	Issued	9/30/2025 Outstanding	10/1/2025 Repayment	10/1/2025 Outstanding
Series 2012A	8/30/2012	114,890	8,645	(8,645)	-
Series 2016	3/24/2016	67,070	5,930	(5,930)	-
Series 2022	7/7/2022	262,750	118,280	(58,555)	59,725
Series 2023	8/1/2023	50,000	33,800	(16,600)	17,200
Series 2024	8/15/2024	63,285	63,285	-	63,285
		$ 557,995	$ 229,940	$ (89,730)	$ 140,210

Annual Financial Information and Operating Data

Better Jacksonville Infrastructure Sales Tax Revenue Pledge

The continuing disclosure undertaking with respect to the City's Infrastructure Sales Tax Revenue Bonds require the City to annually report certain agreed upon financial information and operating data.

The following table is included solely in order to comply with the City's continuing disclosure obligations; however, the information in this table involves projected revenue collection and debt service coverage data which is dependent upon several assumptions (see footnotes below) which may or may not reflect actual future results.

City of Jacksonville, FL

BJP Infrastructure Sales Tax

Revenues & Net Debt Service Coverage

Period Ending October 1	Infra. Sales Tax Distribution to City[1]	Parity Bonds Debt Service[2]	Earnings on Sinking Funds[3]	Net Debt Service	Net Debt Service Coverage
2025	128,632,269	44,620,153	504,324	44,115,829	2.92x
2026	128,632,269	44,304,631	373,683	43,930,948	2.93x
2027	128,632,269	49,765,745	374,981	49,390,764	2.60x
2028	128,632,269	49,461,624	372,308	49,089,315	2.62x
2029	128,632,269	49,466,847	374,225	49,092,622	2.62x
2030	128,632,269	58,362,442	9,425,138	48,937,304	2.63x
2031	128,632,269	-	-	-	N/A

[1] *The City's Infrastructure Sales Tax Revenues are based on the City's collections of the Infrastructure Sales Tax revenues for the twelve-month period ending September 30, 2025 and assumes that the Infrastructure Sales Tax collections will equal that amount and remain constant through the Bond Year ending September 30, 2031.*

[2] *Debt Service on outstanding Parity Bonds reflects scheduled amortization for the Series 2022 Bond and the Series 2023 Bond.*

[3] *All periods assume investment earnings on funds in Debt Service Reserve Accounts at 3.00% per year and on funds in the Debt Service Accounts at 3.00% per year, as well as the release of the Debt Service Reserve Account as a credit against the final debt service payment. MADS amount includes scheduled amortization for the Series 2022 Bond and the Series 2023 Bond.*

The schedule of Infrastructure Sales Tax Distributed to the City and Parity Debt Service Coverage follows:

City of Jacksonville, FL

BJP Infrastructure Sales Tax

Revenues & Net Debt Service Coverage

(in thousands)

	2020	2021	2022	2023	2024	2025
Total Infrastructure Sales Tax Collections	$ 93,721	$ 107,121	$ 123,797	$ 128,012	$ 132,233	$ 134,089
Distribution Factor	96.89%	96.95%	97.03%	96.88%	96.92%	95.93%
Infrastructure Sales Tax Distributed to City	$ 90,805	$ 103,853	$ 120,114	$ 124,019	$ 128,166	$ 128,632
Debt Service on Bonds:						
Senior Lien:						
Series 2008	-	-	-	-	-	-
Series 2011	8,867	604	-	-	-	-
Series 2012	24,694	24,690	-	-	-	-
Series 2012A	5,745	5,745	5,745	432	432	432
Series 2016	7,054	7,056	7,062	8,131	7,978	6,165
Series 2021	-	-	8,325	8,320	8,303	-
Series 2022	-	-	-	20,371	22,457	33,970
Series 2023	-	-	-	-	1,370	1,389
Series 2024	-	-	-	-	-	-
Less Earnings on Debt Service Accounts[1]	(337)	(511)	(190)	(1,277)	(3,137)	(2,090)
Net Senior Lien Debt Service	$ 46,023	$ 37,584	$ 20,942	$ 35,977	$ 37,403	$ 39,866
Pledged Revenue Coverage	1.97 x	2.76 x	5.74 x	3.45 x	3.43 x	3.23 x
Maximum Annual Debt Service Coverage[2]:						
Maximum Annual Debt Service	$ 45,742	$ 46,246	$ 42,712	$ 50,217	$ 49,788	$ 49,391
Maximum Annual Debt Service Coverage	1.99 x	2.25 x	2.81 x	2.47 x	2.57 x	2.60 x

[1] *Earnings on Debt Service Accounts are inclusive of Sinking Funds and Debt Service Reserve Funds.*

[2] *MADS is computed inclusive of a reduction for investment earnings, as well as the release of the Debt Service Reserve Account as a credit against the final debt service payment. For the purpose of this computation, the reduction for investment earnings were based upon an assumed rate of 3.00% per year for the Debt Service Reserve Account and 3.00% per year for the Debt Service Account. MADS amount includes scheduled amortization for the Series 2022 Bond and the Series 2023 Bond.*

For required financial information pertaining to the City of Jacksonville public employee retirement systems, please see Section 9 – Pension Plans and Section 10 – Post Employment Benefits Other Than Pension (OPEB) within the Notes to the Financial Statements provided in the City's Annual Comprehensive Financial Report (ACFR). The City's latest ACFR can be accessed on the City's issuer homepage found on the Municipal Securities Rulemaking Board's Electronic Municipal Marketplace Access system (http://emma.msrb.org).

VII. Capital Projects Revenue Pledge

The City's Capital Projects Bonds are payable from the annual contribution of the JEA appropriated to the City from available electric revenues and available water and sewer revenues as calculated pursuant to Section 21.07 of the City Charter.

As of September 25, 2019, all of the City's Capital Projects Revenue Bonds have been paid off, leaving no principal balance outstanding.

Exemption from Disclosure Requirements

Capital Projects Revenue Pledge

The City is not required to provide a written continuing disclosure undertaking with respect to this pledge due to an exemption under Rule 15c2-12 of the Securities and Exchange Act of 1934 (the "Rule") until such time the bonds are converted to an interest rate period subject to the Rule. However, the City elects to provide the following Schedule of Pledged Revenue and Debt Service Coverage consistent with the information contained in the original offering document.

City of Jacksonville, FL

Capital Projects Revenue Bonds

Revenues and Debt Service Coverage

(in thousands)

	2021	2022	2023	2024	2025
JEA Electric	$ 93,609	$ 94,545	$ 95,491	$ 95,210	$ 97,709
JEA Water and Sewer	26,403	26,667	26,933	28,439	39,716
Total Pledged JEA Contribution	$ 120,012	$ 121,212	$ 122,425	$ 123,649	$ 137,425
Debt Service on Bonds:					
Combined Debt Service	$ -	$ -	$ -	$ -	$ -
Pledged Revenue Coverage	N/A*	N/A*	N/A*	N/A*	N/A*

**Remaining principal on the Capital Projects 2008A and 2008B bonds was refunded on September 25, 2019 as part of the Special Revenue 2019A issuance. Since there is currently no remaining debt service on any Capital Project bonds, there will not be a coverage ratio to report unless new issuances under this pledge occur in the future.*

DEBT AFFORDABILITY STUDY

The debt affordability study included in the budget document includes several sections and was presented to the City Council Finance Committee as part of the budget review process pursuant to municipal code section 110.514.

- Current Debt Position as of the end of Fiscal Year 2025-2026
- Market Perception
- Projected Impact of Already Authorized Borrowing
- Comparison to Industry Standards
- Impact of Changes Related to Fiscal Year 2026-2027 5-Year CIP

This annual update, along with the Debt Management Policy adopted by City Council, comprises the cornerstone of the City's ongoing efforts to manage the City's debt program within an adopted framework providing for debt limitations, restrictions, and best practices. A well-conceived and properly implemented debt policy does not just impose limits on debt, but also helps manage the impact of repaying that debt on current and future budgets.

Properly managing the City's debt is a critical element of the City's overall financial health. By making smart decisions on borrowing, refinancing, and debt portfolio structuring, the City is exercising fiscal responsibility that is imperative to maintaining and improving its credit rating over time. The annual Debt Affordability Study continues the City's practice of establishing and routinely evaluating appropriate, objective guidelines and measures for the debt program. These guidelines and measures should be balanced in a way that ensures the City continues on the path of acting in a responsible manner with regards to both citizens and investors. Guidelines that are too restrictive may not provide enough debt flexibility and capacity to finance needed infrastructure, while those that are not restrictive enough may lead to excessive debt issuance that could reduce future budgetary flexibility and put downward pressure on the City's credit ratings and financial position.

PROJECTED IMPACT OF FY27 AND 5-YEAR CIP BORROWING

The following section illustrates the impact of the proposed FY27 borrowings on debt outstanding and the City's forward-looking debt ratios over the next five years. All currently outstanding debt and authorizations (detailed earlier in this study) serve as the baseline for this section.

In consideration of historical borrowing patterns, the analysis assumes borrowing for the budget authorization in any year will take place over a total of four years (50% in Year 1, 25% in Year 2, 15% in Year 3, and 10% in Year 4). In addition to including the Administration's Proposed FY27 Budget, the analysis includes forecasted borrowing for FY28-31 to give a more accurate picture of how the City's debt position may look over the next five years.

This analysis is merely a projection and should be used as a tool to help explain the relative impact of borrowing over time and help guide decision-making. Many of the variables assumed can (and will) change. While this is designed to be a helpful tool in decision-making, it should not be solely relied upon for determining whether to issue debt. Of equal importance is the need to assess the City's ability to make payments on debt as primarily driven by the annual budgeting process.

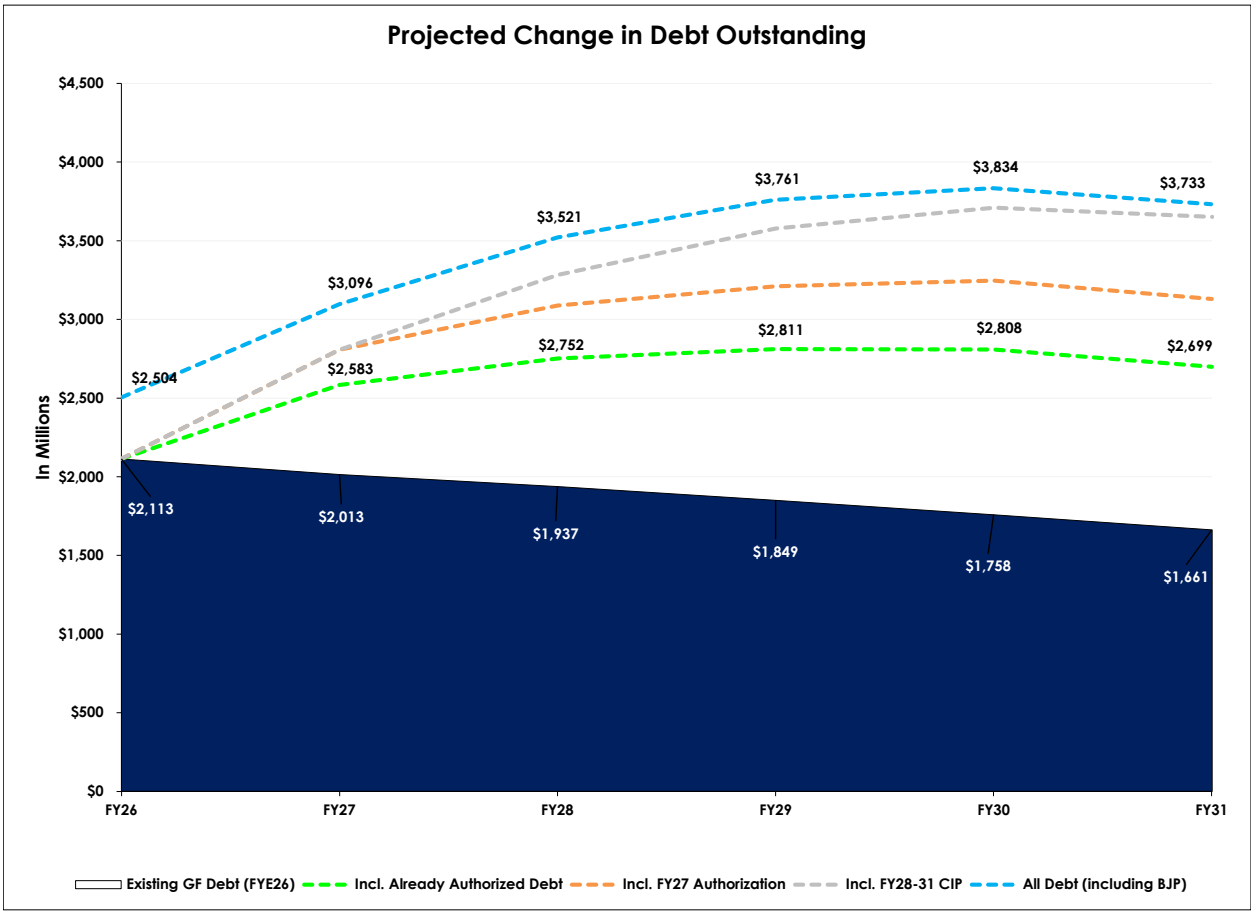
Without the further authorization of new borrowing (in addition to what has been discussed above), the City is projected to issue $2 billion of new debt and retire $0.8 billion of debt over the next five years. This would result in an increase in outstanding debt of $1.2 billion from FYE26 to FYE31. Actual debt issued over the five-year timeframe will be driven by the pace of project completion as we do not issue debt until the funds have been spent. The table below reflects projected issuances and retirements for this period:

Projected Change in Debt Outstanding

FISCAL YEAR END	2026	2027	2028	2029	2030	2031
Outstanding Debt, Beginning		**$2,504,122**	**$3,096,435**	**$3,520,712**	**$3,760,960**	**$3,833,959**
Already Authorized - Prior CIP*	-	570,000	245,000	147,000	97,720	-
Borrowing for Proposed Authorizations - FY27 5Y CIP*	-	223,907	306,906	242,048	142,965	64,382
Debt Paydown	-	(201,594)	(127,629)	(148,800)	(167,686)	(165,688)
Outstanding Debt, Ending	**$2,504,122**	**$3,096,435**	**$3,520,712**	**$3,760,960**	**$3,833,959**	**$3,732,653**

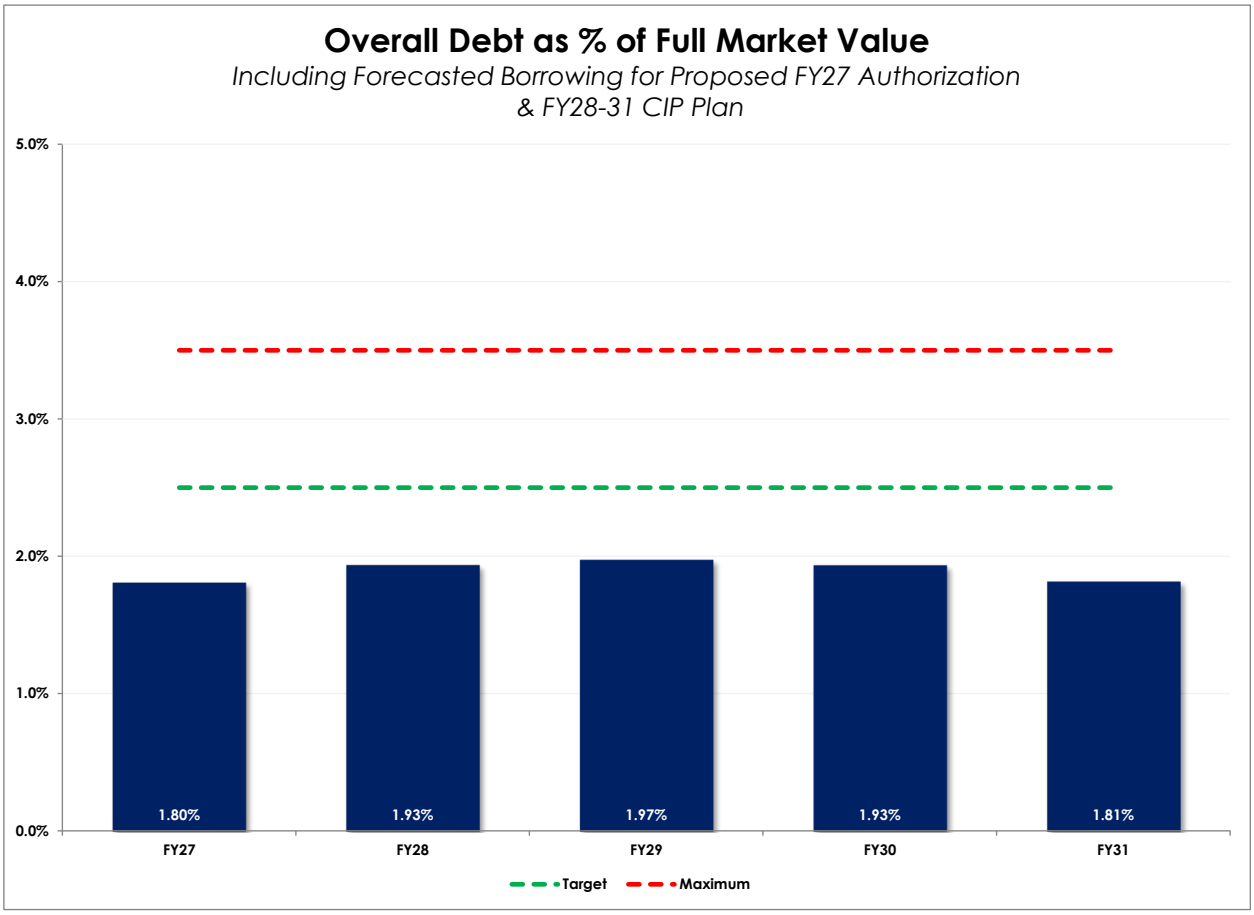
*Assumes the CIP borrowing authorized in a particular year is actually borrowed over the course of four years (50% in Year 1, 25% in Year 2, 15% in Year 3, and 10% in Year 4)

Debt Outstanding



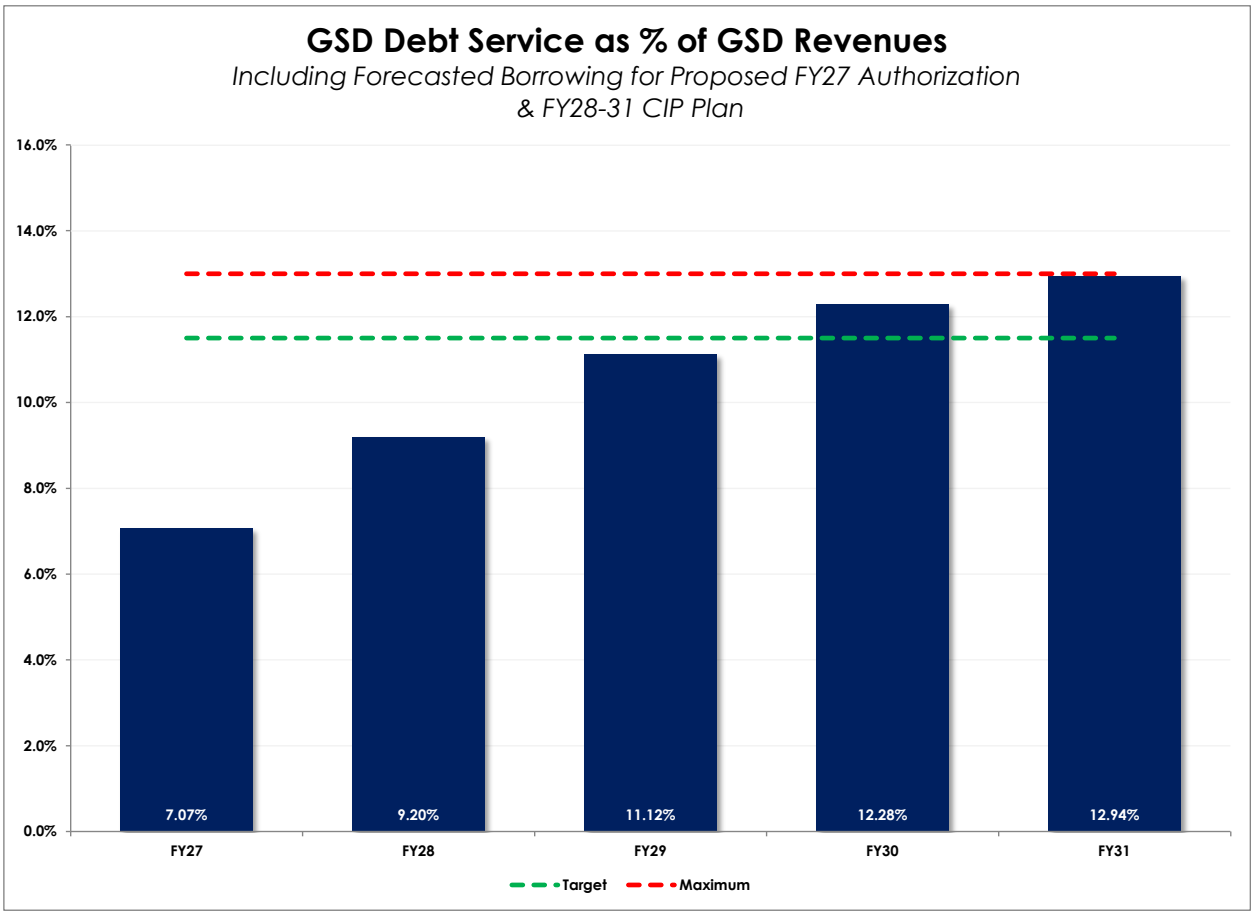
Assuming historical borrowing patterns, the graphic above depicts a breakdown of projected debt outstanding through FY31. The breakdown illustrates existing debt and anticipated debt associated with previously authorized projects, as well as forecasted debt issuance associated with the FY27 Proposed Budget and potential debt issuance related to the remainder of the City's 5-Year Capital Improvement Plan. Based on the assumed pace of spending (and borrowing) in future years, Non-BJP Debt will increase steadily over the next five years while the total amount of debt outstanding is projected to increase initially and then flatten out. It is unlikely that the pace of spending and the resulting borrowing will keep pace with our assumptions so the above depiction should be viewed as a conservative analysis. The City does not borrow to fund authorized projects until such projects are actively incurring spend. There is often a lag as the request for proposal (RFP) process, design, and engineering, take time prior to construction commencement.

Overall Debt as % of Full Market Value



Including proposed and future CIP borrowing, Overall Debt as % of Full Market Value continues to stay below the City's established target of 2.5% over the next five years. The stability of this measure is a function of the City's continued long-term pay-down of outstanding debt coupled with a steady and sustained increase in property values.

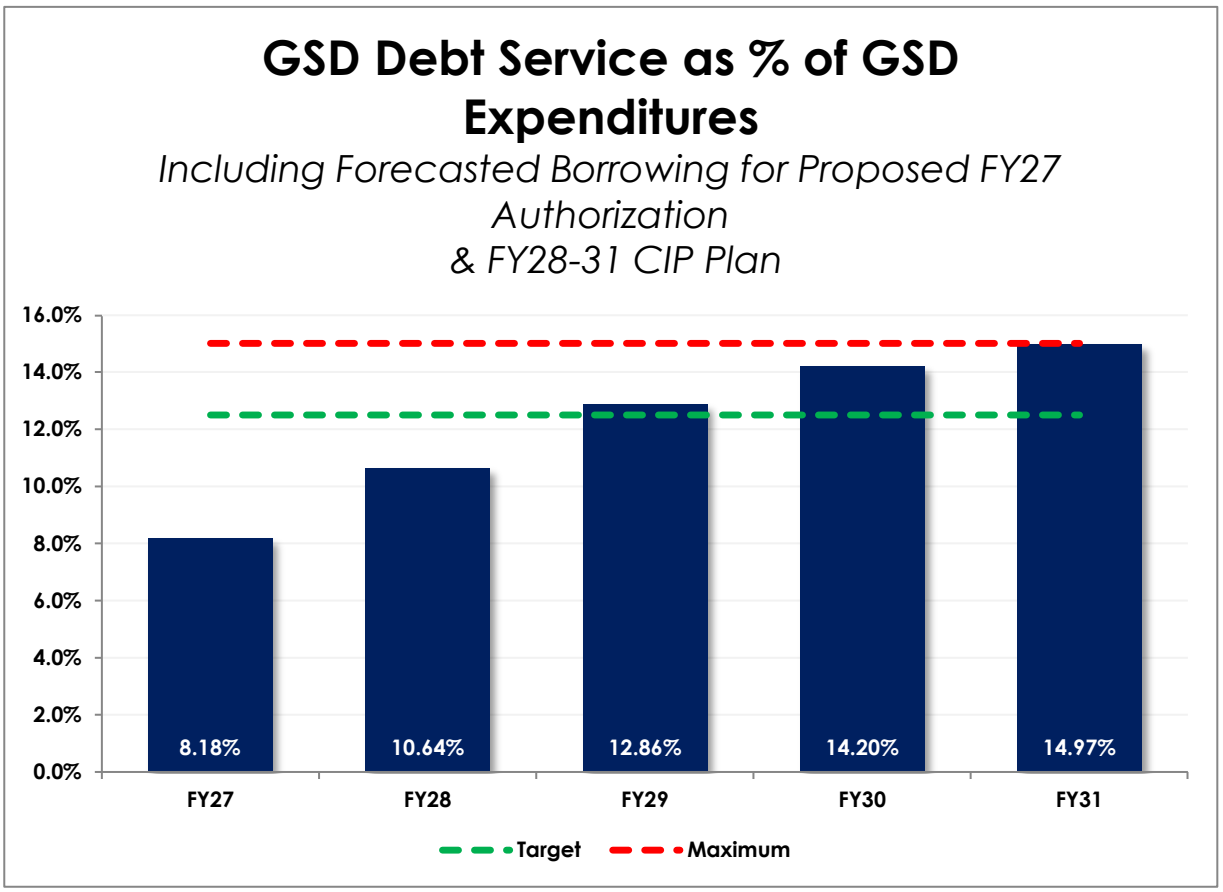
GSD Debt Service as % of GSD Revenues



When future borrowing is considered, GSD Debt Service as % of GSD Revenues is expected to increase significantly over the next five years, approaching the maximum of 13% in FY31. Being careful not to issue more debt than the City can afford and taking into consideration the strength of the City's economy will help keep this ratio in good standing.

To view the impact of various incremental borrowing scenarios (between a 50% increase/decrease) relative to what was proposed, please refer to Exhibit C.

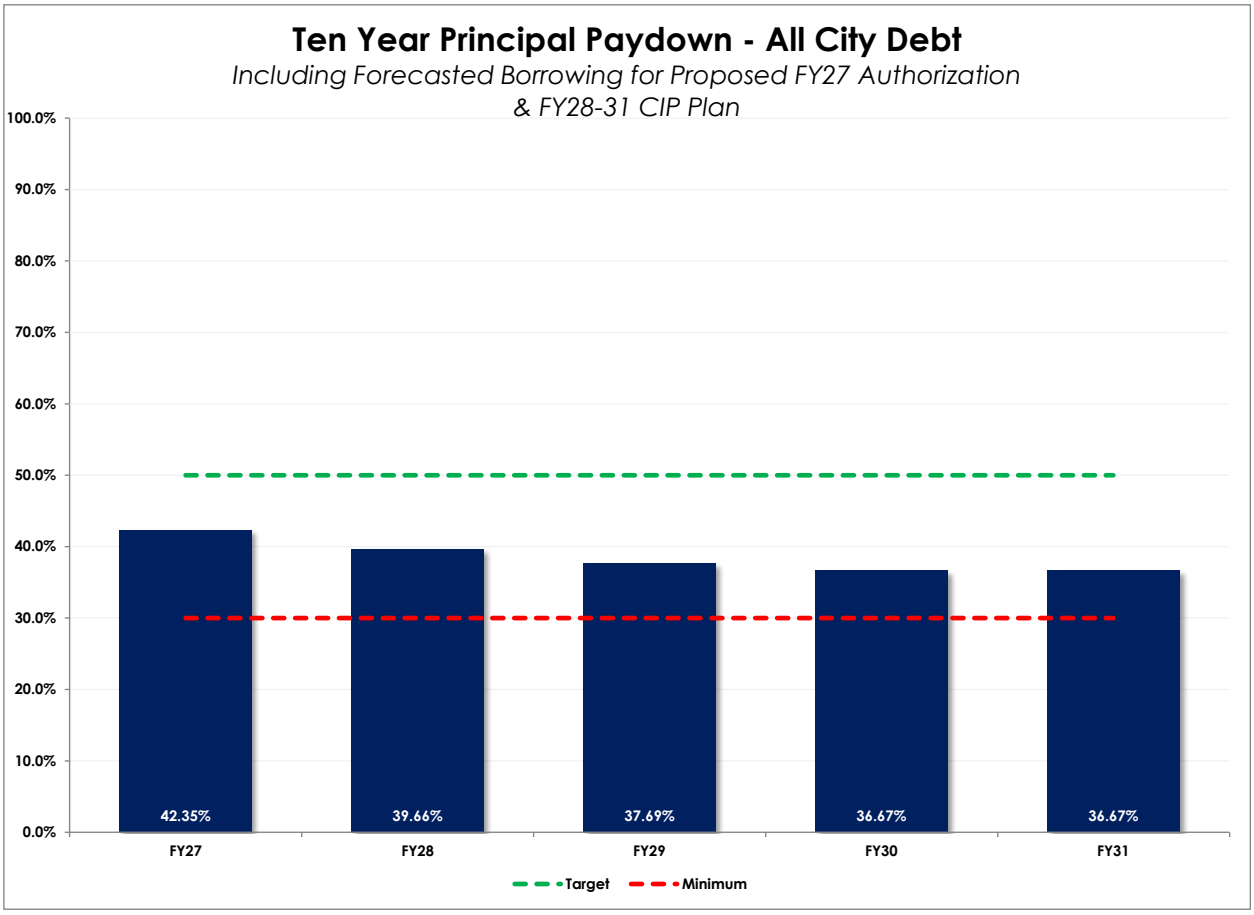
GSD Debt Service as % of GSD Expenditures



GSD Debt Service as % of GSD Expenditures is expected to increase over the next five years, approaching the maximum of 15% in FY31. Being careful not to issue more debt than the City can afford and taking into consideration the strength of the City's economy will help keep this ratio in good standing.

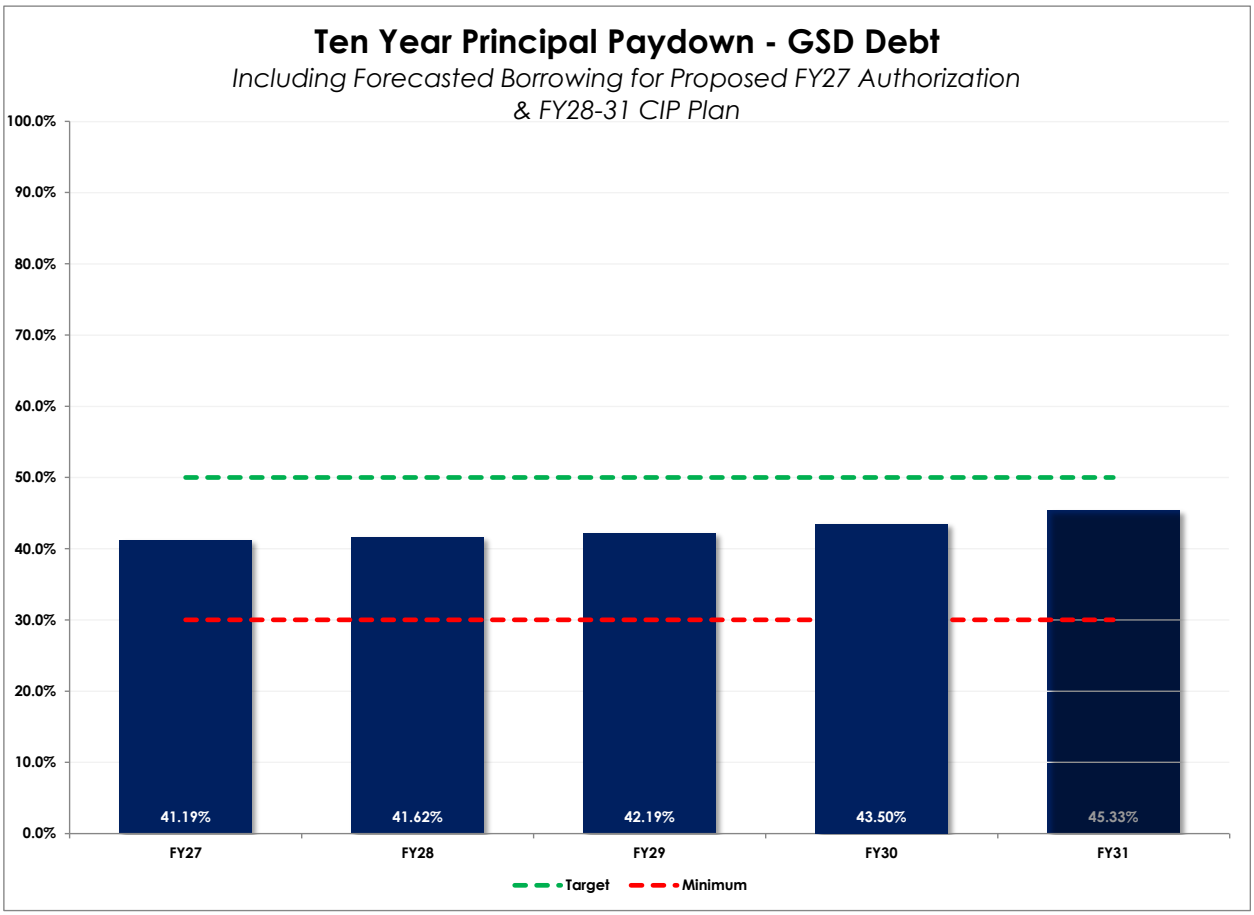
To view the impact of various incremental borrowing scenarios (between a 50% increase/decrease) relative to what was proposed, please refer to Exhibit C.

Ten Year Principal Paydown – All City Debt



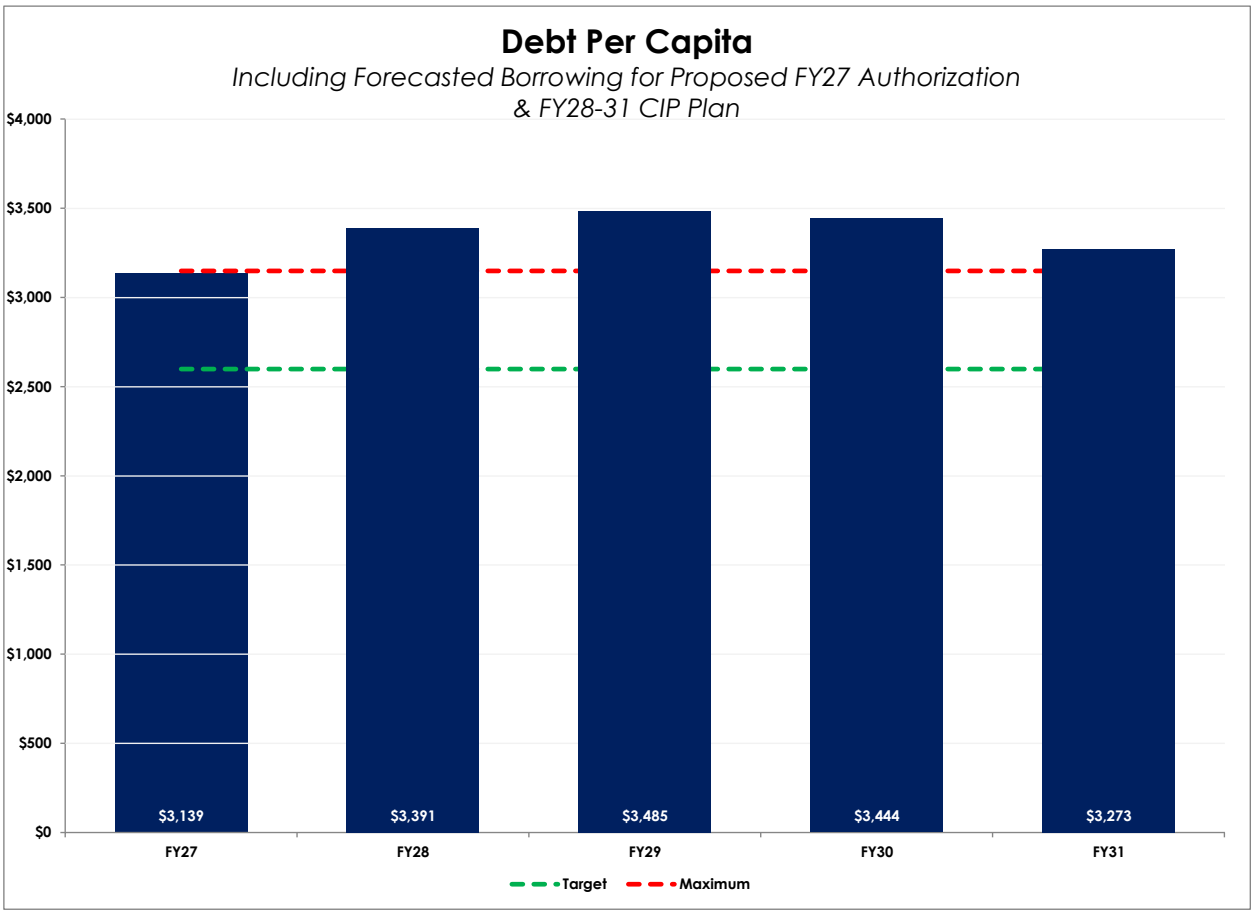
Including the borrowing authorizations proposed for FY27 and forecasted for FY28-31, the Ten-Year Principal Paydown – All City Debt measure is projected to decrease to 36.67% by the end of FY31. This is largely a function of the amount of BJP-related debt being paid down each year. The City is well-positioned to pay down a significant amount of its outstanding BJP debt over the next several years.

Ten Year Principal Paydown – GSD Debt



The Ten-Year Principal Paydown – GSD Debt measure takes out the impact of debt associated with the BJP Program. Including the borrowing authorization proposed for FY27 and forecasted for FY28-31, the measure is projected to improve slightly and is expected to approach the 50% target level.

Debt Per Capita



After including the borrowing authorization proposed for FY27 and forecasted for FY28-31, Debt Per Capita is expected to breach its maximum level in FY28, peak in FY29, but is then projected to gradually decrease over the next few years. This is a function of a higher level of debt outstanding, partially offset by anticipated future growth in the City's population.

Exhibit A
Schedule of Outstanding Debt
CITY OF JACKSONVILLE, FLORIDA
SCHEDULE OF PROJECTED DEBT OUTSTANDING
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2026

($ in 000s)		PRINCIPAL OUTSTANDING
GOVERNMENTAL ACTIVITIES:		
Revenue Bonds Supported by General Funds:		
Special Revenue Bonds, Series 2016A	$	29,496
Special Revenue and Refunding Bonds, Series 2017A		10,600
Special Revenue Refunding Bonds, Series 2019A		68,753
Taxable Special Revenue Refunding Bonds, Series 2020C		54,768
Special Revenue Refunding Bonds, Series 2022A (Forward Delivery)		48,555
Special Revenue Refunding Bonds, Series 2023A (25I)		22,807
Special Revenue Refunding Bonds, Series 2024 (25K)		32,803
Total Revenue Bonds Supported by General Funds	**$**	**267,781**
Special Revenue Bonds Payable from Internal Service Operations:		
Special Revenue Bonds, Taxable Series 2013B	$	680
Special Revenue and Refunding Bonds, Series 2016A		18,974
Special Revenue and Refunding Bonds, Series 2017A		61,460
Special Revenue Bonds, Series 2018		32,995
Special Revenue Refunding Bonds, Series 2019A		37,330
Special Revenue and Refunding Bonds, Series 2020A		81,345
Taxable Special Revenue Refunding Bonds, Series 2020C		25,472
Special Revenue Bonds, Series 2021A		67,720
Taxable Special Revenue Bonds, Series 2022B (592 Portion)		25,387
Special Revenue Bonds, Series 2022C (4GI/Scoreboards Portion)		90,675
Special Revenue & Refunding Bonds, Series 2023A (59K)		16,038
Special Revenue & Refunding Bonds, Series 2023A (592)		207,225
Special Revenue & Refunding Bonds, Series 2024 (59M)		22,423
Special Revenue & Refunding Bonds, Series 2024 (592)		201,040
Special Revenue & Refunding Bonds, Series 2025		338,160
Special Revenue & Refunding Bonds, Series 2026		400,000
Total Special Revenue Bonds Payable from Internal Service Operations	**$**	**1,626,924**
Notes Payable from Internal Service Operations:		
Amort. Short Term Debt		100,000
Total Notes Payable from Internal Service Operations	**$**	**100,000**

(The $400M for the Special Revenue & Refunding Bonds, Series 2026 and $100M for Short Term Debt shown above represent the projected Sep-2026 issuance amounts).

CITY OF JACKSONVILLE, FLORIDA
SCHEDULE OF PROJECTED DEBT OUTSTANDING (continued)
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2026

($ in 000s)		PRINCIPAL OUTSTANDING
Revenue Bonds Supported by BJP Revenues:		
Taxable Transportation Revenue Refunding Bonds, Series 2020	$	97,405
Better Jacksonville Sales Tax Revenue Refunding Bond, Series 2022 (BL)		34,067
Better Jacksonville Sales Tax Refunding Revenue Bond, Series 2023 (BL)		9,811
Better Jacksonville Sales Tax Refunding Revenue Bond, Series 2024 (BL)		36,097
Transportation Revenue Refunding Bonds, Series 2026		129,235
Total Revenue Bonds Supported by BJP Revenues	**$**	**306,615**
Special Revenue Bonds Supported by BJP Revenues:		
Special Revenue Refunding Bonds, Series 2016B	$	26,375
Special Revenue Refunding Bonds, Series 2019B		45,535
Special Revenue Refunding Bonds, Series 2020B		2,575
Special Revenue Refunding Bonds, Series 2023B		10,000
Total Special Revenue Bonds Supported by BJP Revenues	**$**	**84,485**
TOTAL GOVERNMENTAL ACTIVITIES	**$**	**2,385,804**
BUSINESS-LIKE ACTIVITIES:		
Revenue Bonds Supported by Business-Type Activities:		
Special Revenue and Refunding Bonds, Series 2017A		15,945
Special Revenue Refunding Bonds, Series 2019A		217
Special Revenue Bonds, Series 2021A		6,695
Special Revenue Refunding Bonds, Series 2022A (Forward Delivery)		34,165
Better Jacksonville Sales Tax Refunding Revenue Bond, Series 2022 (Bank Loan)		25,658
Better Jacksonville Sales Tax Refunding Revenue Bond, Series 2023 (Bank Loan)		7,389
Better Jacksonville Sales Tax Refunding Revenue Bond, Series 2024 (Bank Loan)		27,188
Speical Revenue Refunding Bond, Series 2024 (4F6)		1,060
TOTAL BUSINESS-TYPE ACTIVITIES	**$**	**118,317**
TOTAL BONDED INDEBTEDNESS	**$**	**2,504,121**

Exhibit B
Bond Ratings Scale

Bond Ratings Scale

Moody's		S&P		Fitch		Definition
Long-term	Short-term	Long-term	Short-term	Long-term	Short-term	
Aaa	P-1	AAA	A-1+	AAA	F1+	Prime
Aa1		AA+		AA+		High grade
Aa2		AA		AA		
Aa3		AA-		AA-		
A1		A+	A-1	A+	F1	Upper medium grade
A2		A		A		
A3	P-2	A-	A-2	A-	F2	
Baa1		BBB+		BBB+		Medium grade
Baa2	P-3	BBB	A-3	BBB	F3	
Baa3		BBB-		BBB-		
Ba1	Not Prime (NP)	BB+	B	BB+	B	Non-investment grade speculative
Ba2		BB		BB		
Ba3		BB-		BB-		
B1		B+		B+		Highly speculative
B2		B		B		
B3		B-		B-		
Caa1		CCC+	C	CCC	C	Speculative, poor standing
Caa2		CCC				
Caa3		CCC-		CC		
Ca		CC		C		Speculative, in or near default
		C				
C		D	D	RD/D	RD/D	In default, little prospect of recovery
/						
/						

Exhibit C
Debt Affordability Study Required Ratios & Sensitivity Analysis – FY27 Budget Update

As part of the Debt Affordability Study, the Administration reviews the impact of incremental increase or decrease in its borrowing on various financial metrics. The impact is estimated in $20 million increase or decrease from that proposed up to 50% greater than and less than the proposed budget.

The following tables and figures summarize the impact of this incremental borrowing for various financial metrics of the City, with the impact figures reflecting a ±50% increment in the City's borrowing.

Overall Net Debt as % of Full Market Value	2027	2028	2029	2030	2031
Full Market Value	**$192,073,357,956**	**$195,914,825,115**	**$199,833,121,618**	**$203,829,784,050**	**$207,906,379,731**
Overall Net Debt (+50% of Proposed)	$3,577,804,568	$3,950,887,047	$4,129,926,685	$4,145,414,399	$3,975,860,821
Overall Net Debt (+$100M)	$3,515,851,212	$3,860,002,884	$4,022,995,411	$4,028,534,068	$3,861,502,754
Overall Net Debt (+$80M)	$3,505,851,212	$3,845,333,111	$4,005,735,447	$4,009,668,209	$3,843,044,018
Overall Net Debt (+$60M)	$3,495,851,212	$3,830,663,339	$3,988,475,483	$3,990,802,350	$3,824,585,282
Overall Net Debt (+$40M)	$3,485,851,212	$3,815,993,566	$3,971,215,518	$3,971,936,490	$3,806,126,545
Overall Net Debt (+$20M)	$3,475,851,212	$3,801,323,794	$3,953,955,553	$3,953,070,631	$3,787,667,809
Overall Net Debt (As Proposed)	**$3,465,851,212**	**$3,786,654,022**	**$3,936,695,589**	**$3,934,204,772**	**$3,769,209,073**
Overall Net Debt (-$20M)	$3,455,851,212	$3,771,984,249	$3,919,435,624	$3,915,338,912	$3,750,750,337
Overall Net Debt (-$40M)	$3,445,851,212	$3,757,314,477	$3,902,175,659	$3,896,473,053	$3,732,291,599
Overall Net Debt (-$60M)	$3,435,851,212	$3,742,644,704	$3,884,915,696	$3,877,607,193	$3,713,832,863
Overall Net Debt (-$80M)	$3,425,851,212	$3,727,974,932	$3,867,655,731	$3,858,741,334	$3,695,374,127
Overall Net Debt (-$100M)	$3,415,851,212	$3,713,305,159	$3,850,395,766	$3,839,875,475	$3,676,915,391
Overall Net Debt (-50% of Proposed)	$3,353,897,856	$3,622,420,996	$3,743,464,494	$3,722,995,145	$3,562,557,324

Ratio	2027	2028	2029	2030	2031
50% Increase of Proposed	1.86%	2.02%	2.07%	2.03%	1.91%
$100M Increase	1.83%	1.97%	2.01%	1.98%	1.86%
$80M Increase	1.83%	1.96%	2.00%	1.97%	1.85%
$60M Increase	1.82%	1.96%	2.00%	1.96%	1.84%
$40M Increase	1.81%	1.95%	1.99%	1.95%	1.83%
$20M Increase	1.81%	1.94%	1.98%	1.94%	1.82%
As Proposed	**1.80%**	**1.93%**	**1.97%**	**1.93%**	**1.81%**
$20M Decrease	1.80%	1.93%	1.96%	1.92%	1.80%
$40M Decrease	1.79%	1.92%	1.95%	1.91%	1.80%
$60M Decrease	1.79%	1.91%	1.94%	1.90%	1.79%
$80M Decrease	1.78%	1.90%	1.94%	1.89%	1.78%
$100M Decrease	1.78%	1.90%	1.93%	1.88%	1.77%
50% Decrease of Proposed	1.75%	1.85%	1.87%	1.83%	1.71%

Exhibit C (continued)
Debt Affordability Study Required Ratios & Sensitivity Analysis – FY27 Budget Update

GSD Debt Service as % of GSD Revenues	2027	2028	2029	2030	2031
GSD Revenue	**$1,925,966,632**	**$1,964,485,964**	**$2,003,775,684**	**$2,043,851,197**	**$2,084,728,221**
GSD Debt Service (+50% of Proposed)	$136,168,160	$186,270,097	$232,990,090	$263,700,594	$284,220,940
GSD Debt Service (+$100M)	$136,168,160	$183,172,430	$227,349,514	$256,633,682	$276,236,272
GSD Debt Service (+$80M)	$136,168,160	$182,672,430	$226,439,059	$255,492,999	$274,947,453
GSD Debt Service (+$60M)	$136,168,160	$182,172,430	$225,528,604	$254,352,316	$273,658,634
GSD Debt Service (+$40M)	$136,168,160	$181,672,430	$224,618,149	$253,211,634	$272,369,815
GSD Debt Service (+$20M)	$136,168,160	$181,172,430	$223,707,694	$252,070,951	$271,080,995
GSD Debt Service (As Proposed)	**$136,168,160**	**$180,672,430**	**$222,797,239**	**$250,930,268**	**$269,792,176**
GSD Debt Service (-$20M)	$136,168,160	$180,172,430	$221,886,784	$249,789,585	$268,503,357
GSD Debt Service (-$40M)	$136,168,160	$179,672,430	$220,976,328	$248,648,903	$267,214,537
GSD Debt Service (-$60M)	$136,168,160	$179,172,430	$220,065,873	$247,508,220	$265,925,718
GSD Debt Service (-$80M)	$136,168,160	$178,672,430	$219,155,418	$246,367,537	$264,636,899
GSD Debt Service (-$100M)	$136,168,160	$178,172,430	$218,244,963	$245,226,855	$263,348,080
GSD Debt Service (-50% of Proposed)	$136,168,160	$175,074,762	$212,604,388	$238,159,942	$255,363,412
Ratio	**2027**	**2028**	**2029**	**2030**	**2031**
50% Increase of Proposed	7.07%	9.48%	11.63%	12.90%	13.63%
$100M Increase	7.07%	9.32%	11.35%	12.56%	13.25%
$80M Increase	7.07%	9.30%	11.30%	12.50%	13.19%
$60M Increase	7.07%	9.27%	11.26%	12.44%	13.13%
$40M Increase	7.07%	9.25%	11.21%	12.39%	13.07%
$20M Increase	7.07%	9.22%	11.16%	12.33%	13.00%
As Proposed	**7.07%**	**9.20%**	**11.12%**	**12.28%**	**12.94%**
$20M Decrease	7.07%	9.17%	11.07%	12.22%	12.88%
$40M Decrease	7.07%	9.15%	11.03%	12.17%	12.82%
$60M Decrease	7.07%	9.12%	10.98%	12.11%	12.76%
$80M Decrease	7.07%	9.10%	10.94%	12.05%	12.69%
$100M Decrease	7.07%	9.07%	10.89%	12.00%	12.63%
50% Decrease of Proposed	7.07%	8.91%	10.61%	11.65%	12.25%

Exhibit C (continued)
Debt Affordability Study Required Ratios & Sensitivity Analysis – FY27 Budget Update

GSD Debt Service as % of GSD Expenditures	2027	2028	2029	2030	2031
GSD Expenditures	**$1,665,395,330**	**$1,698,703,237**	**$1,732,677,302**	**$1,767,330,848**	**$1,802,677,465**
GSD Debt Service (+50% of Proposed)	$136,168,160	$186,270,097	$232,990,090	$263,700,594	$284,220,940
GSD Debt Service (+$100M)	$136,168,160	$183,172,430	$227,349,514	$256,633,682	$276,236,272
GSD Debt Service (+$80M)	$136,168,160	$182,672,430	$226,439,059	$255,492,999	$274,947,453
GSD Debt Service (+$60M)	$136,168,160	$182,172,430	$225,528,604	$254,352,316	$273,658,634
GSD Debt Service (+$40M)	$136,168,160	$181,672,430	$224,618,149	$253,211,634	$272,369,815
GSD Debt Service (+$20M)	$136,168,160	$181,172,430	$223,707,694	$252,070,951	$271,080,995
GSD Debt Service (As Proposed)	**$136,168,160**	**$180,672,430**	**$222,797,239**	**$250,930,268**	**$269,792,176**
GSD Debt Service (-$20M)	$136,168,160	$180,172,430	$221,886,784	$249,789,585	$268,503,357
GSD Debt Service (-$40M)	$136,168,160	$179,672,430	$220,976,328	$248,648,903	$267,214,537
GSD Debt Service (-$60M)	$136,168,160	$179,172,430	$220,065,873	$247,508,220	$265,925,718
GSD Debt Service (-$80M)	$136,168,160	$178,672,430	$219,155,418	$246,367,537	$264,636,899
GSD Debt Service (-$100M)	$136,168,160	$178,172,430	$218,244,963	$245,226,855	$263,348,080
GSD Debt Service (-50% of Proposed)	$136,168,160	$175,074,762	$212,604,388	$238,159,942	$255,363,412
Ratio	**2027**	**2028**	**2029**	**2030**	**2031**
50% Increase of Proposed	8.18%	10.97%	13.45%	14.92%	15.77%
$100M Increase	8.18%	10.78%	13.12%	14.52%	15.32%
$80M Increase	8.18%	10.75%	13.07%	14.46%	15.25%
$60M Increase	8.18%	10.72%	13.02%	14.39%	15.18%
$40M Increase	8.18%	10.69%	12.96%	14.33%	15.11%
$20M Increase	8.18%	10.67%	12.91%	14.26%	15.04%
As Proposed	**8.18%**	**10.64%**	**12.86%**	**14.20%**	**14.97%**
$20M Decrease	8.18%	10.61%	12.81%	14.13%	14.89%
$40M Decrease	8.18%	10.58%	12.75%	14.07%	14.82%
$60M Decrease	8.18%	10.55%	12.70%	14.00%	14.75%
$80M Decrease	8.18%	10.52%	12.65%	13.94%	14.68%
$100M Decrease	8.18%	10.49%	12.60%	13.88%	14.61%
50% Decrease of Proposed	8.18%	10.31%	12.27%	13.48%	14.17%

Exhibit C (continued)
Debt Affordability Study Required Ratios & Sensitivity Analysis – FY27 Budget Update

Ten Year Principal Paydown All City Debt	2027	2028	2029	2030	2031
Total Debt Outstanding (+50% of Proposed)	$3,208,388,181	$3,688,641,637	$3,960,679,679	$4,053,285,367	$3,948,516,366
Total Debt Outstanding (+$100M)	$3,146,434,825	$3,595,711,603	$3,850,157,711	$3,931,913,542	$3,829,060,618
Total Debt Outstanding (+$80M)	$3,136,434,825	$3,580,711,603	$3,832,318,167	$3,912,322,703	$3,809,779,056
Total Debt Outstanding (+$60M)	$3,126,434,825	$3,565,711,603	$3,814,478,622	$3,892,731,864	$3,790,497,494
Total Debt Outstanding (+$40M)	$3,116,434,825	$3,550,711,603	$3,796,639,077	$3,873,141,024	$3,771,215,932
Total Debt Outstanding (+$20M)	$3,106,434,825	$3,535,711,603	$3,778,799,532	$3,853,550,185	$3,751,934,370
Total Debt Outstanding (As Proposed)	**$3,096,434,825**	**$3,520,711,603**	**$3,760,959,987**	**$3,833,959,346**	**$3,732,652,808**
Total Debt Outstanding (-$20M)	$3,086,434,825	$3,505,711,603	$3,743,120,442	$3,814,368,506	$3,713,371,246
Total Debt Outstanding (-$40M)	$3,076,434,825	$3,490,711,603	$3,725,280,897	$3,794,777,667	$3,694,089,683
Total Debt Outstanding (-$60M)	$3,066,434,825	$3,475,711,603	$3,707,441,353	$3,775,186,827	$3,674,808,121
Total Debt Outstanding (-$80M)	$3,056,434,825	$3,460,711,603	$3,689,601,808	$3,755,595,988	$3,655,526,559
Total Debt Outstanding (-$100M)	$3,046,434,825	$3,445,711,603	$3,671,762,263	$3,736,005,149	$3,636,244,997
Total Debt Outstanding (-50% of Proposed)	$2,984,481,469	$3,352,781,569	$3,561,240,296	$3,614,633,324	$3,516,789,249
Ten Year Principal Paydown (+50% of Proposed)	$1,331,142,000	$1,428,699,000	$1,458,353,000	$1,453,292,000	$1,418,912,000
Ten Year Principal Paydown (+$100M)	$1,320,181,000	$1,410,715,000	$1,435,685,000	$1,426,999,000	$1,391,106,000
Ten Year Principal Paydown (+$80M)	$1,318,411,000	$1,407,812,000	$1,432,026,000	$1,422,756,000	$1,386,617,000
Ten Year Principal Paydown (+$60M)	$1,316,642,000	$1,404,909,000	$1,428,367,000	$1,418,512,000	$1,382,129,000
Ten Year Principal Paydown (+$40M)	$1,314,873,000	$1,402,007,000	$1,424,708,000	$1,414,268,000	$1,377,641,000
Ten Year Principal Paydown (+$20M)	$1,313,104,000	$1,399,104,000	$1,421,049,000	$1,410,024,000	$1,373,153,000
Ten Year Principal Paydown (As Proposed)	**$1,311,334,000**	**$1,396,201,000**	**$1,417,390,000**	**$1,405,780,000**	**$1,368,665,000**
Ten Year Principal Paydown (-$20M)	$1,309,565,000	$1,393,298,000	$1,413,731,000	$1,401,536,000	$1,364,176,000
Ten Year Principal Paydown (-$40M)	$1,307,796,000	$1,390,395,000	$1,410,072,000	$1,397,292,000	$1,359,688,000
Ten Year Principal Paydown (-$60M)	$1,306,027,000	$1,387,492,000	$1,406,413,000	$1,393,048,000	$1,355,200,000
Ten Year Principal Paydown (-$80M)	$1,304,257,000	$1,384,590,000	$1,402,754,000	$1,388,804,000	$1,350,712,000
Ten Year Principal Paydown (-$100M)	$1,302,488,000	$1,381,687,000	$1,399,095,000	$1,384,560,000	$1,346,224,000
Ten Year Principal Paydown (-50% of Proposed)	$1,291,527,000	$1,363,703,000	$1,376,427,000	$1,358,268,000	$1,318,418,000
Ratio	**2027**	**2028**	**2029**	**2030**	**2031**
50% Increase of Proposed	41.49%	38.73%	36.82%	35.85%	35.94%
$100M Increase	41.96%	39.23%	37.29%	36.29%	36.33%
$80M Increase	42.04%	39.32%	37.37%	36.37%	36.40%
$60M Increase	42.11%	39.40%	37.45%	36.44%	36.46%
$40M Increase	42.19%	39.49%	37.53%	36.51%	36.53%
$20M Increase	42.27%	39.57%	37.61%	36.59%	36.60%
As Proposed	**42.35%**	**39.66%**	**37.69%**	**36.67%**	**36.67%**
$20M Decrease	42.43%	39.74%	37.77%	36.74%	36.74%
$40M Decrease	42.51%	39.83%	37.85%	36.82%	36.81%
$60M Decrease	42.59%	39.92%	37.93%	36.90%	36.88%
$80M Decrease	42.67%	40.01%	38.02%	36.98%	36.95%
$100M Decrease	42.75%	40.10%	38.10%	37.06%	37.02%
50% Decrease of Proposed	43.27%	40.67%	38.65%	37.58%	37.49%

Exhibit C (continued)
Debt Affordability Study Required Ratios & Sensitivity Analysis – FY27 Budget Update

Ten Year Principal Paydown GSD Debt	2027	2028	2029	2030	2031
Total Debt Outstanding (+50% of Proposed)	$2,388,307,895	$2,733,995,446	$2,933,026,382	$2,997,543,430	$2,931,356,560
Total Debt Outstanding (+$100M)	$2,344,069,637	$2,669,164,720	$2,856,712,552	$2,915,122,162	$2,850,476,105
Total Debt Outstanding (+$80M)	$2,336,929,062	$2,658,700,279	$2,844,394,603	$2,901,818,400	$2,837,421,049
Total Debt Outstanding (+$60M)	$2,329,788,487	$2,648,235,837	$2,832,076,654	$2,888,514,638	$2,824,365,992
Total Debt Outstanding (+$40M)	$2,322,647,913	$2,637,771,396	$2,819,758,704	$2,875,210,876	$2,811,310,936
Total Debt Outstanding (+$20M)	$2,315,507,338	$2,627,306,954	$2,807,440,755	$2,861,907,115	$2,798,255,880
Total Debt Outstanding (As Proposed)	**$2,308,366,763**	**$2,616,842,513**	**$2,795,122,806**	**$2,848,603,353**	**$2,785,200,824**
Total Debt Outstanding (-$20M)	$2,301,226,188	$2,606,378,072	$2,782,804,856	$2,835,299,591	$2,772,145,767
Total Debt Outstanding (-$40M)	$2,294,085,613	$2,595,913,630	$2,770,486,907	$2,821,995,829	$2,759,090,711
Total Debt Outstanding (-$60M)	$2,286,945,038	$2,585,449,189	$2,758,168,958	$2,808,692,068	$2,746,035,655
Total Debt Outstanding (-$80M)	$2,279,804,464	$2,574,984,748	$2,745,851,008	$2,795,388,306	$2,732,980,598
Total Debt Outstanding (-$100M)	$2,272,663,889	$2,564,520,306	$2,733,533,059	$2,782,084,544	$2,719,925,542
Total Debt Outstanding (-50% of Proposed)	$2,228,425,631	$2,499,689,580	$2,657,219,229	$2,699,663,275	$2,639,045,087
Ten Year Principal Paydown (+50% of Proposed)	$969,389,000	$1,119,077,000	$1,216,196,000	$1,280,382,000	$1,305,318,000
Ten Year Principal Paydown (+$100M)	$959,049,000	$1,102,502,000	$1,195,809,000	$1,257,493,000	$1,281,658,000
Ten Year Principal Paydown (+$80M)	$957,380,000	$1,099,827,000	$1,192,518,000	$1,253,798,000	$1,277,839,000
Ten Year Principal Paydown (+$60M)	$955,710,000	$1,097,151,000	$1,189,228,000	$1,250,104,000	$1,274,020,000
Ten Year Principal Paydown (+$40M)	$954,041,000	$1,094,476,000	$1,185,937,000	$1,246,409,000	$1,270,201,000
Ten Year Principal Paydown (+$20M)	$952,372,000	$1,091,801,000	$1,182,646,000	$1,242,715,000	$1,266,382,000
Ten Year Principal Paydown (As Proposed)	**$950,703,000**	**$1,089,125,000**	**$1,179,356,000**	**$1,239,020,000**	**$1,262,563,000**
Ten Year Principal Paydown (-$20M)	$949,034,000	$1,086,450,000	$1,176,065,000	$1,235,326,000	$1,258,744,000
Ten Year Principal Paydown (-$40M)	$947,365,000	$1,083,774,000	$1,172,774,000	$1,231,631,000	$1,254,925,000
Ten Year Principal Paydown (-$60M)	$945,696,000	$1,081,099,000	$1,169,484,000	$1,227,937,000	$1,251,106,000
Ten Year Principal Paydown (-$80M)	$944,027,000	$1,078,424,000	$1,166,193,000	$1,224,242,000	$1,247,287,000
Ten Year Principal Paydown (-$100M)	$942,358,000	$1,075,748,000	$1,162,902,000	$1,220,548,000	$1,243,468,000
Ten Year Principal Paydown (-50% of Proposed)	$932,017,000	$1,059,173,000	$1,142,515,000	$1,197,659,000	$1,219,808,000

Ratio	2027	2028	2029	2030	2031
50% Increase of Proposed	40.59%	40.93%	41.47%	42.71%	44.53%
$100M Increase	40.91%	41.31%	41.86%	43.14%	44.96%
$80M Increase	40.97%	41.37%	41.93%	43.21%	45.04%
$60M Increase	41.02%	41.43%	41.99%	43.28%	45.11%
$40M Increase	41.08%	41.49%	42.06%	43.35%	45.18%
$20M Increase	41.13%	41.56%	42.13%	43.42%	45.26%
As Proposed	**41.19%**	**41.62%**	**42.19%**	**43.50%**	**45.33%**
$20M Decrease	41.24%	41.68%	42.26%	43.57%	45.41%
$40M Decrease	41.30%	41.75%	42.33%	43.64%	45.48%
$60M Decrease	41.35%	41.81%	42.40%	43.72%	45.56%
$80M Decrease	41.41%	41.88%	42.47%	43.80%	45.64%
$100M Decrease	41.46%	41.95%	42.54%	43.87%	45.72%
50% Decrease of Proposed	41.82%	42.37%	43.00%	44.36%	46.22%

Exhibit C (continued)
Debt Affordability Study Required Ratios & Sensitivity Analysis – FY27 Budget Update

Debt Per Capita	2027	2028	2029	2030	2031
Population	**1,104,005**	**1,116,701**	**1,129,543**	**1,142,191**	**1,151,671**
Overall Net Debt (+50% of Proposed)	$3,577,804,568	$3,950,887,047	$4,129,926,685	$4,145,414,399	$3,975,860,821
Overall Net Debt (+$100M)	$3,515,851,212	$3,860,002,884	$4,022,995,411	$4,028,534,068	$3,861,502,754
Overall Net Debt (+$80M)	$3,505,851,212	$3,845,333,111	$4,005,735,447	$4,009,668,209	$3,843,044,018
Overall Net Debt (+$60M)	$3,495,851,212	$3,830,663,339	$3,988,475,483	$3,990,802,350	$3,824,585,282
Overall Net Debt (+$40M)	$3,485,851,212	$3,815,993,566	$3,971,215,518	$3,971,936,490	$3,806,126,545
Overall Net Debt (+$20M)	$3,475,851,212	$3,801,323,794	$3,953,955,553	$3,953,070,631	$3,787,667,809
Overall Net Debt (As Proposed)	**$3,465,851,212**	**$3,786,654,022**	**$3,936,695,589**	**$3,934,204,772**	**$3,769,209,073**
Overall Net Debt (-$20M)	$3,455,851,212	$3,771,984,249	$3,919,435,624	$3,915,338,912	$3,750,750,337
Overall Net Debt (-$40M)	$3,445,851,212	$3,757,314,477	$3,902,175,659	$3,896,473,053	$3,732,291,599
Overall Net Debt (-$60M)	$3,435,851,212	$3,742,644,704	$3,884,915,696	$3,877,607,193	$3,713,832,863
Overall Net Debt (-$80M)	$3,425,851,212	$3,727,974,932	$3,867,655,731	$3,858,741,334	$3,695,374,127
Overall Net Debt (-$100M)	$3,415,851,212	$3,713,305,159	$3,850,395,766	$3,839,875,475	$3,676,915,391
Overall Net Debt (-50% of Proposed)	$3,353,897,856	$3,622,420,996	$3,743,464,494	$3,722,995,145	$3,562,557,324

Ratio	2027	2028	2029	2030	2031
50% Increase of Proposed	$3,241	$3,538	$3,656	$3,629	$3,452
$100M Increase	$3,185	$3,457	$3,562	$3,527	$3,353
$80M Increase	$3,176	$3,443	$3,546	$3,511	$3,337
$60M Increase	$3,167	$3,430	$3,531	$3,494	$3,321
$40M Increase	$3,157	$3,417	$3,516	$3,477	$3,305
$20M Increase	$3,148	$3,404	$3,500	$3,461	$3,289
As Proposed	**$3,139**	**$3,391**	**$3,485**	**$3,444**	**$3,273**
$20M Decrease	$3,130	$3,378	$3,470	$3,428	$3,257
$40M Decrease	$3,121	$3,365	$3,455	$3,411	$3,241
$60M Decrease	$3,112	$3,352	$3,439	$3,395	$3,225
$80M Decrease	$3,103	$3,338	$3,424	$3,378	$3,209
$100M Decrease	$3,094	$3,325	$3,409	$3,362	$3,193
50% Decrease of Proposed	$3,038	$3,244	$3,314	$3,260	$3,093

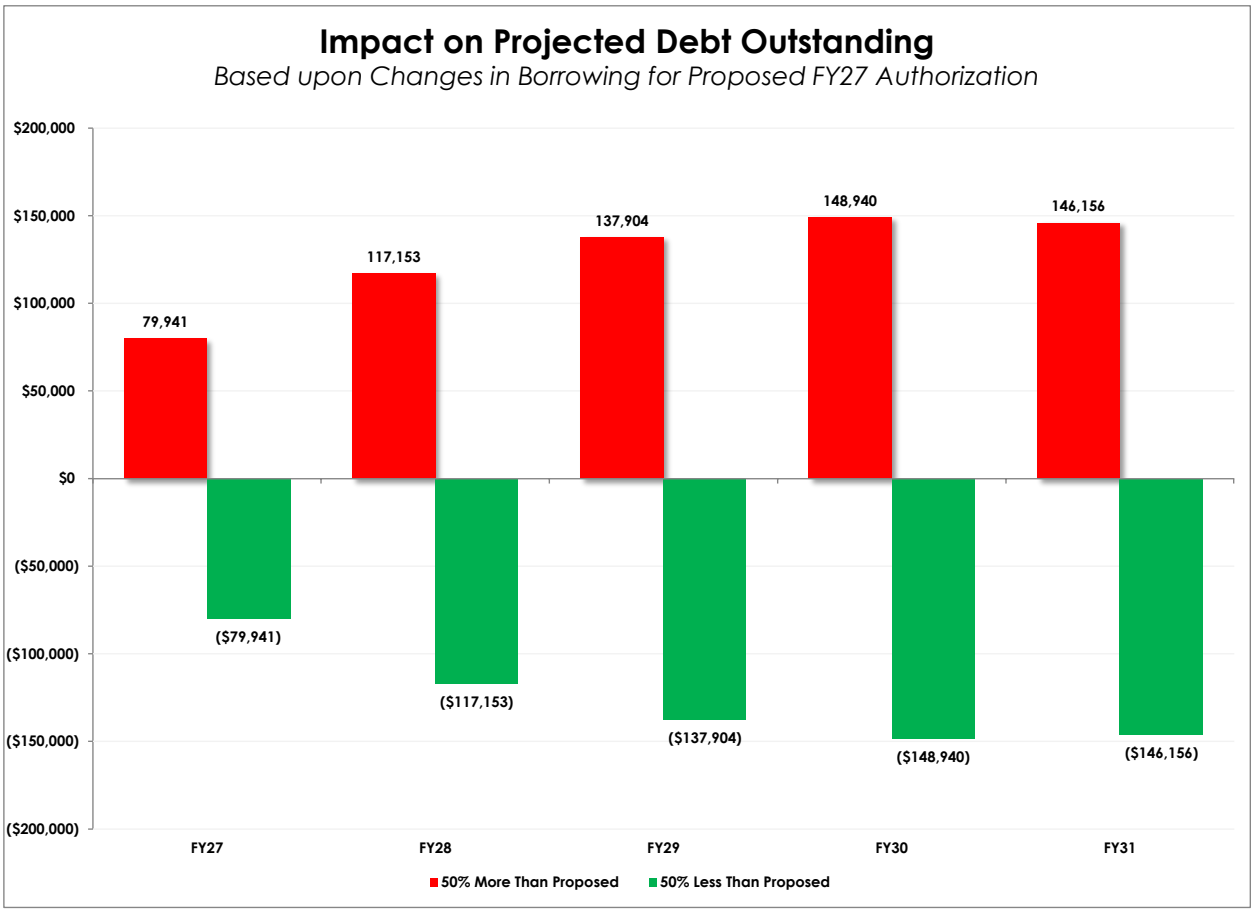
Unassigned GSD Fund Balance as % of GSD Revenues	FY21	FY22	FY23	FY24	FY25
GSD Revenue	**1,341,683,000**	**1,389,777,000**	**1,417,572,540**	**1,773,846,000**	**1,851,179,000**
Unassigned GSD Fund Balance (Incl. Emergency Reserve)	**332,318,000**	**383,060,000**	**511,624,000**	**520,369,000**	**538,476,000**
Unassigned GSD Fund Balance (Ex. Emergency Reserve)	**266,290,000**	**316,748,000**	**416,649,000**	**392,156,000**	**392,138,000**

Ratio	FY21	FY22	FY23	FY24	FY25
Including Emergency Reserve	**24.77%**	**27.49%**	**36.09%**	**29.34%**	**29.09%**
Excluding Emergency Reserve	**19.85%**	**22.79%**	**29.39%**	**22.11%**	**21.90%**

Note: The FY24 Unassigned Fund Balances include $178.1 million earmarked for Pension Prepayment to ensure consistency.

Exhibit C (continued)
Debt Affordability Study Required Ratios & Sensitivity Analysis – FY27 Budget Update

Impact on Debt Outstanding *(In thousands)*



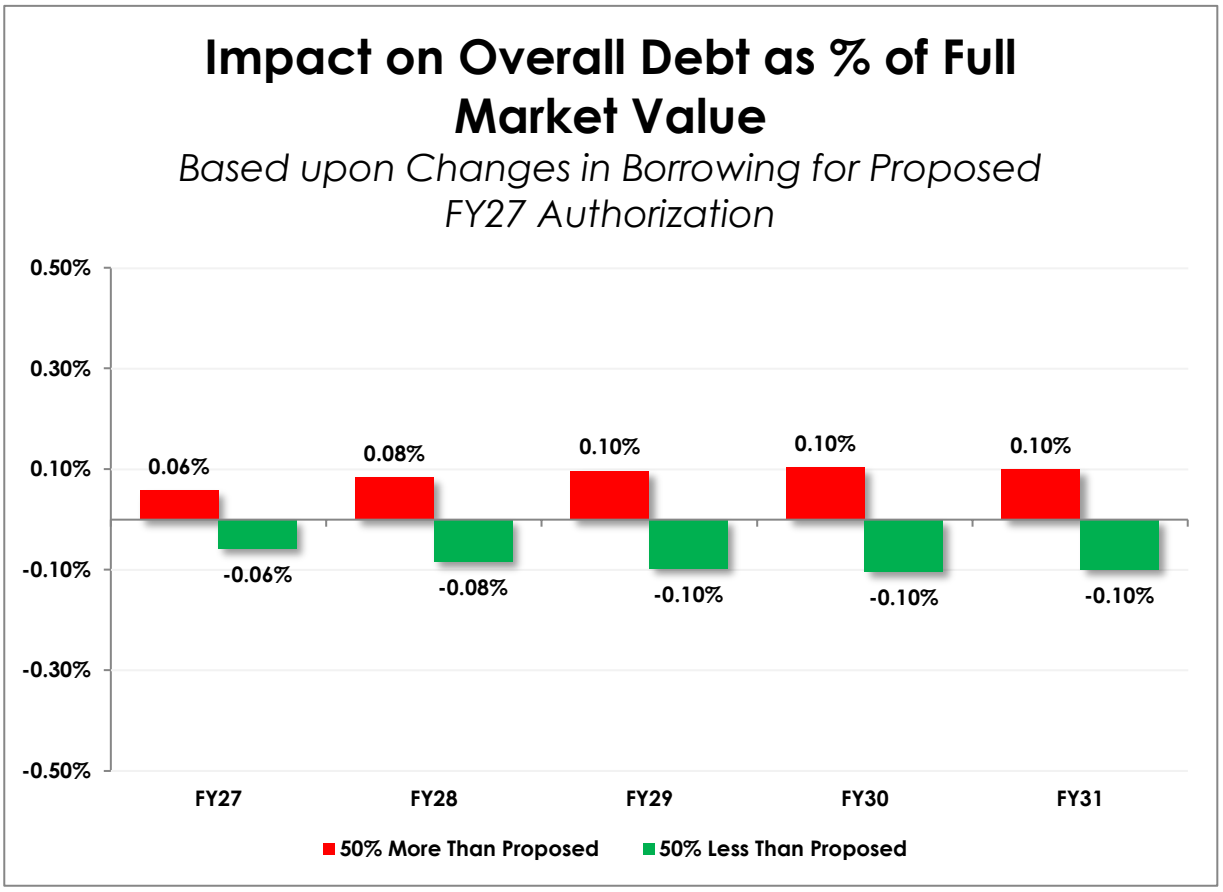
Increasing how much is borrowed results in a higher amount of debt outstanding over time, while decreasing the amount borrowed leads to a lower debt balance.

The graphic above illustrates the impact of increasing or decreasing the amount of borrowing authorization in the FY27 Proposed Budget above/below the amount proposed. For example, a 50% decrease in the amount proposed for borrowing authorization in FY27 would result in Total Debt Outstanding being about $146 million lower than proposed at the end of FY31.

To view the impact of various incremental borrowing scenarios (between a 50% increase/decrease) relative to what was proposed, please refer to the tables in this Exhibit.

Exhibit C (continued)
Debt Affordability Study Required Ratios & Sensitivity Analysis – FY27 Budget Update

Impact on Overall Debt as % of Full Market Value

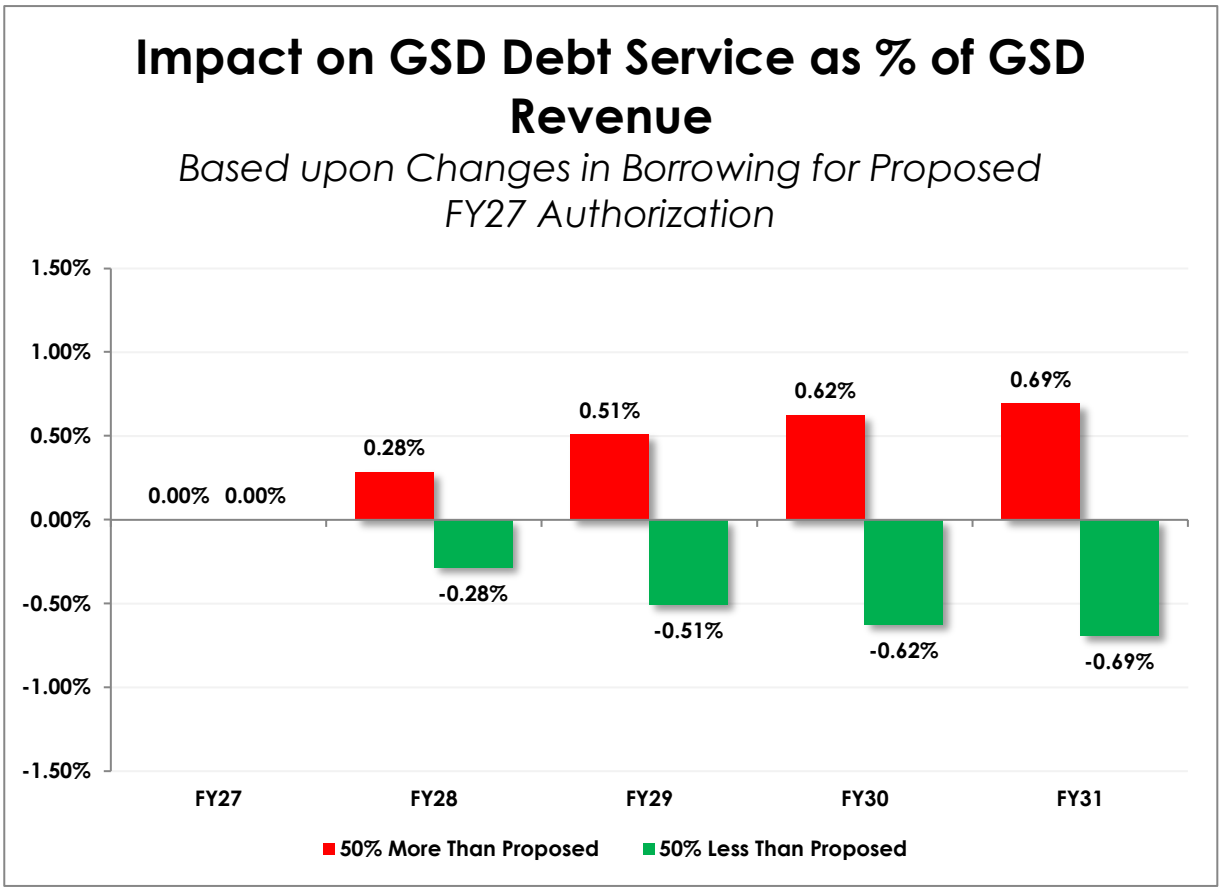


The graphic above illustrates the impact of changes to the Proposed FY27 borrowing authorization to the Overall Debt as % of Full Market Value ratio. While increasing the amount proposed for borrowing negatively impacts the ratio, the impact is only slight – even with borrowing 50% more than proposed. By responsibly managing the amount borrowed each year, the City is allowing overall annual debt reduction and the growing economy improve this measure.

To view the impact of various incremental borrowing scenarios (between a 50% increase/decrease) relative to what was proposed, please refer to tables in this Exhibit.

Exhibit C (continued)
Debt Affordability Study Required Ratios & Sensitivity Analysis – FY27 Budget Update

Impact on GSD Debt Service as % of GSD Revenues



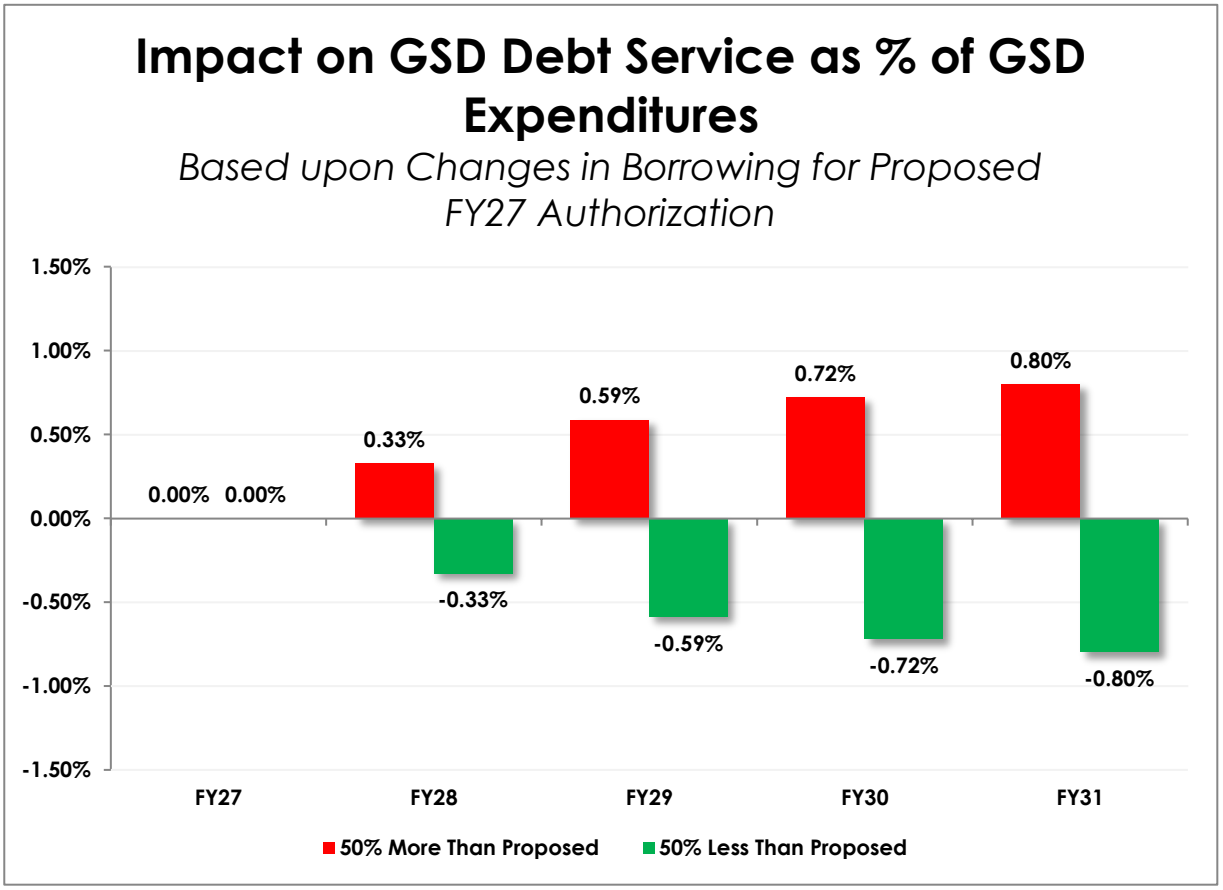
The graphic above illustrates the impact of changes to the Proposed FY27 borrowing authorization on the GSD Debt Service as % of GSD Revenues ratio. Borrowing more than what is proposed would mean more revenues would need to be committed for paying debt service on the amount borrowed – which has a negative impact on the GSD Debt Service as % of GSD Revenue ratio.

As shown above, increasing the amount of the Proposed FY27 borrowing authorization by 50% would result in the ratio being 0.69% higher in FY31. Due to the increase in expected borrowing over the next few years, the City is likely to approach its target level of 11.5% and is projected to reach its maximum of 13.0% in FY31.

To view the impact of various incremental borrowing scenarios (between a 50% increase/decrease) relative to what was proposed, please refer to tables in this Exhibit.

Exhibit C (continued)
Debt Affordability Study Required Ratios & Sensitivity Analysis – FY27 Budget Update

Impact on GSD Debt Service as % of GSD Expenditures



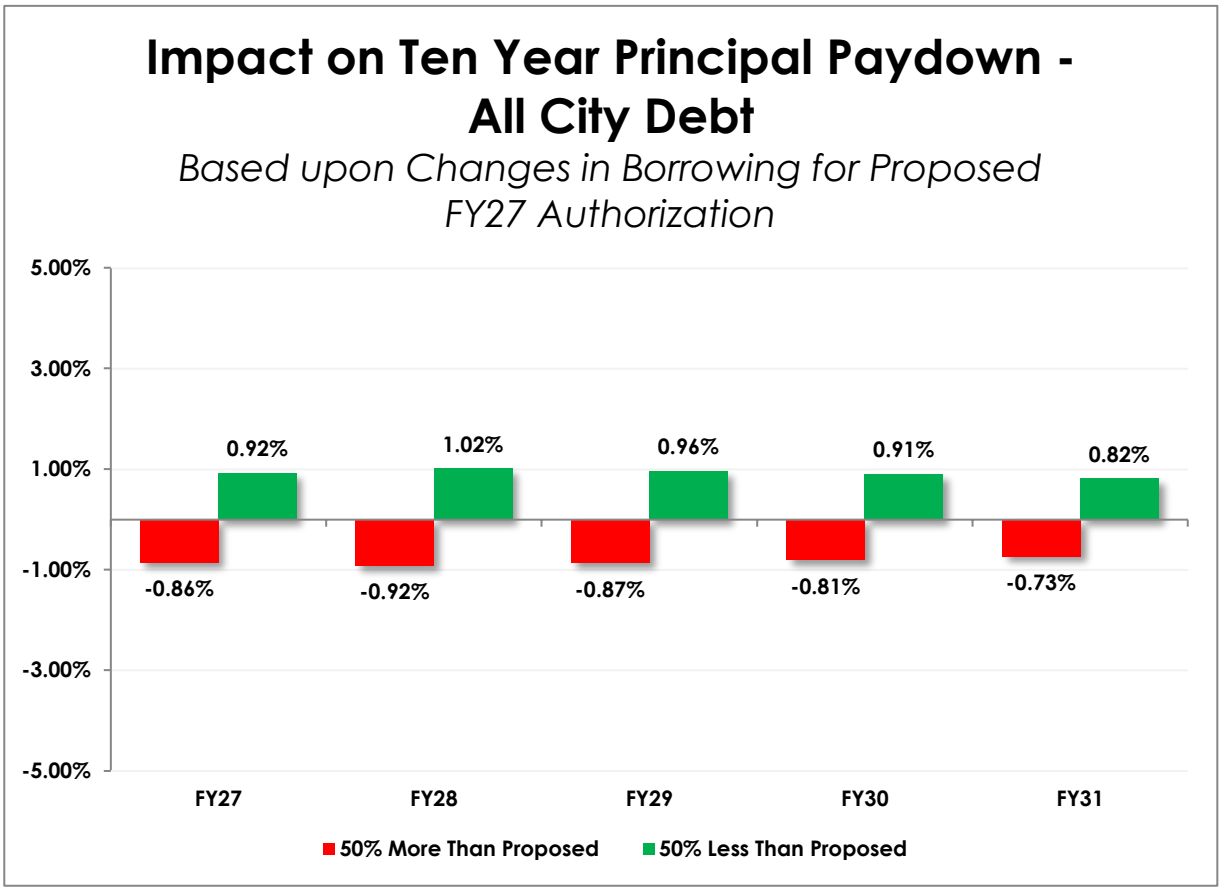
The graphic above illustrates the impact of changes to the Proposed FY27 borrowing authorization on the GSD Debt Service as % of GSD Expenditures ratio. Borrowing more than what is proposed would mean debt service is making up a larger portion of overall expenditures causing a negative effect on the GSD Debt Service as % of GSD Expenditures. The result being added budgetary stress if additional revenues were not available for paying debt service on the amount borrowed –

As shown above, increasing the amount of the Proposed FY27 borrowing authorization by 50% would result in the ratio being 0.80% higher in FY31. Due to the increase in expected borrowing over the next few years, the City is likely to reach its target level of 12.5% in FY29 and is projected to reach its maximum of 15.0% in FY31.

To view the impact of various incremental borrowing scenarios (between a 50% increase/decrease) relative to what was proposed, please refer to tables in this Exhibit.

Exhibit C (continued)
Debt Affordability Study Required Ratios & Sensitivity Analysis – FY27 Budget Update

Impact on Ten Year Principal Paydown – All City Debt

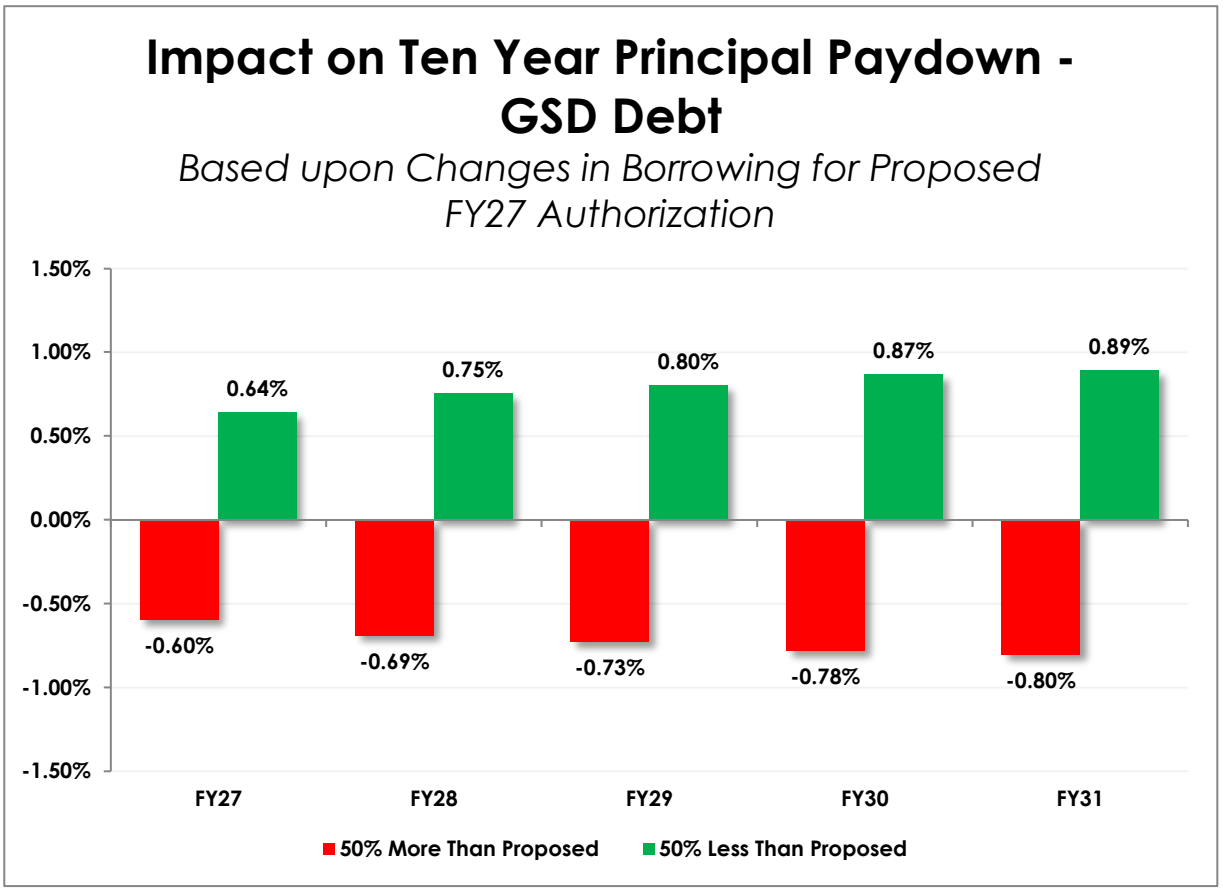


As shown by the graphic above, changes to the Proposed FY27 borrowing authorization would have minimal impact to the Ten-Year Principal Paydown – All City Debt measure. The paydown of BJP-related debt is the driver here. Intuitively, paying down more debt than is borrowed each year softens the impact of increasing the amount borrowed in any one year.

To view the impact of various incremental borrowing scenarios (between a 50% increase/decrease) relative to what was proposed, please refer to tables in this Exhibit.

Exhibit C (continued)
Debt Affordability Study Required Ratios & Sensitivity Analysis – FY27 Budget Update

Impact on Ten Year Principal Paydown – GSD Debt

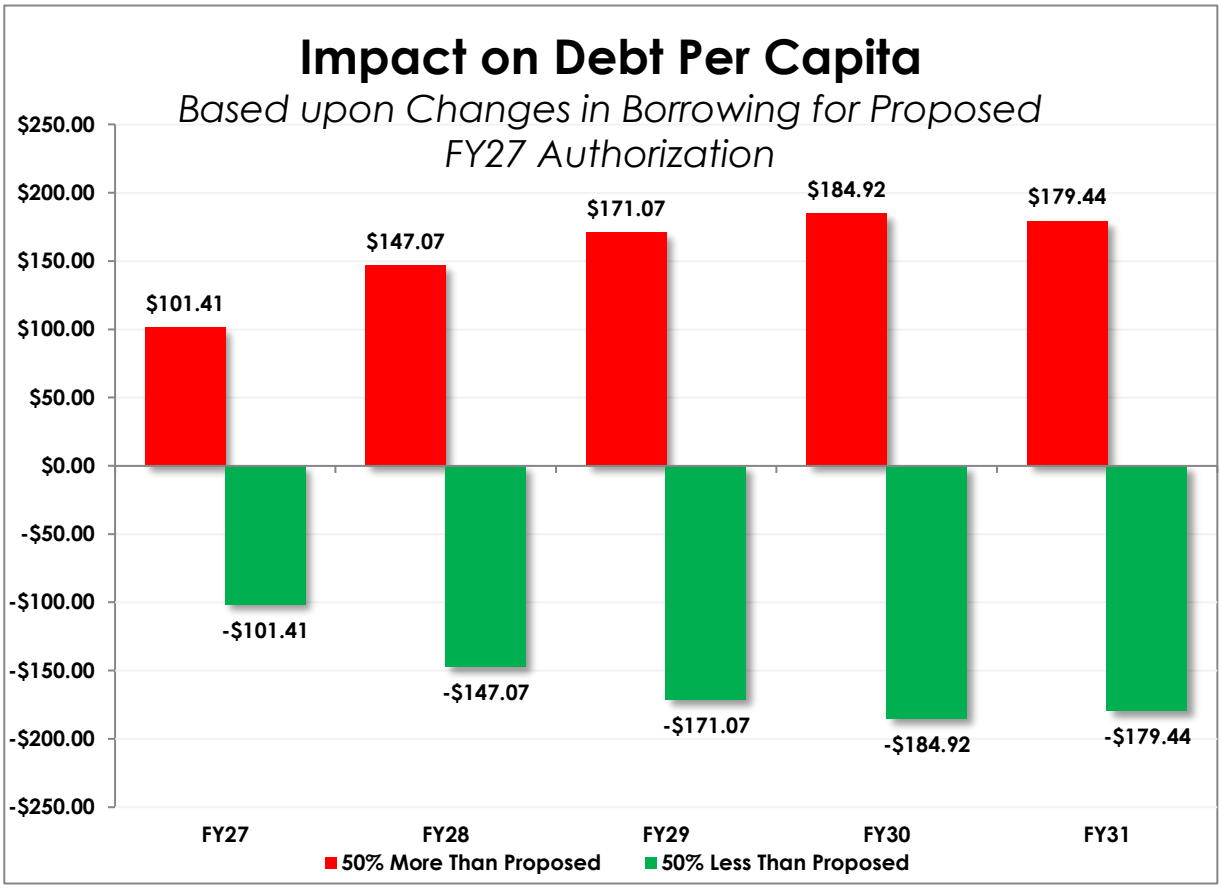


The impact of adjusting the borrowing authorization vs. what was proposed in the FY27 Budget on the Ten-Year Principal Paydown – GSD Debt measure is shown above. Increasing the amount of proposed borrowing would negatively impact this measure. For FY 27 through FY 31 the City's principal paydown rate averages about 43%. Given the proposed budget the City will be at about 45% for FY 31, vs the target level of 50%.

To view the impact of various incremental borrowing scenarios (between a 50% increase/decrease) relative to what was proposed, please refer to tables in this Exhibit.

Exhibit C (continued)
Debt Affordability Study Required Ratios & Sensitivity Analysis – FY27 Budget Update

Impact on Debt Per Capita



The graphic above illustrates the impact of increasing or decreasing the amount of borrowing authorization proposed in the recent FY27 Budget submission. Decreases in the amount borrowed will result in lower debt burden on individual citizens of Jacksonville, while increases will likewise increase the debt burden.

The increase in the Proposed FY27 borrowing authorization of 50%, the City's Debt Per Capita measure exceeds its maximum allowable amount of $3,150 per citizen but is expected to breach this level in FY28-30 before coming down near the maximum level in FY31. The amount of debt being paid off each year, along with projected increases in the City's population can help move this ratio below its maximum.

To view the impact of various incremental borrowing scenarios (between a 50% increase/decrease) relative to what was proposed, please refer to tables in this Exhibit.

Exhibit D
Debt Affordability Study – Current and Five-Year Projected Revenues

City of Jacksonville

Summary of Pledged Revenues

as of September 30

	*5-Yr Rolling Arithmetic. Avg YOY %	FY26 Projected	FY27 Projected	FY28 Projected	FY29 Projected	FY30 Projected	FY31 Projected
Pledged Revenues:							
Local Government Sales Tax:							
Half-Cent Sales Tax	5.5%	133,362,677	140,683,557	148,406,314	156,553,008	165,146,910	174,212,571
BJP Transportation:							
Half-Cent Sales Tax	7.6%	144,206,141	155,142,575	166,908,416	179,566,565	193,184,695	207,835,608
Constitutional Gas Tax	2.7%	9,929,871	10,195,705	10,468,656	10,748,914	11,036,674	11,332,138
Total	7.1%	154,136,012	165,338,280	177,377,072	190,315,479	204,221,369	219,167,747
BJP Infrastructure:							
Half-Cent Sales Tax	7.4%	138,147,522	148,366,643	159,341,697	171,128,604	183,787,418	197,382,637
Excise Taxes Pledged Revenues:							
Utility Services Tax:							
JEA Electric	3.7%	95,149,690	98,714,240	102,412,326	106,248,953	110,229,309	114,358,779
JEA Water	3.1%	18,359,242	18,922,157	19,502,332	20,100,295	20,716,593	21,351,787
85% Communication Services	1.8%	28,366,250	28,867,131	29,376,857	29,895,583	30,423,469	30,960,676
Peoples Gas	15.4%	1,346,353	1,553,412	1,792,316	2,067,961	2,385,999	2,752,949
Other / Misc	9.4%	3,187,707	3,485,945	3,812,086	4,168,740	4,558,763	4,985,275
Subtotal	3.4%	146,409,241	151,542,885	156,895,917	162,481,533	168,314,133	174,409,467
Fuel Oil Tax	35.5%	22,130	29,983	40,624	55,041	74,574	101,039
Occupational Licence Taxes	-0.6%	6,843,835	6,799,951	6,756,350	6,713,027	6,669,983	6,627,214
Total	3.2%	153,275,205	158,372,819	163,692,890	169,249,601	175,058,689	181,137,720
Capital Improvement Pledged Revenues:							
Franchise Fees:							
People's Gas Franchise Fee	14.9%	2,899,268	3,330,269	3,825,342	4,394,012	5,047,219	5,797,532
Other Franchise Fees	-4.6%	6,936	6,619	6,316	6,027	5,752	5,489
Subtotal	14.8%	2,906,204	3,336,887	3,831,658	4,400,039	5,052,971	5,803,020
15% Communication Services	1.5%	4,924,894	4,997,794	5,071,773	5,146,847	5,223,032	5,300,345
Convention Center Development Tax	11.3%	10,706,586	11,914,568	13,258,842	14,754,785	16,419,510	18,272,059
Professional Sports Facility Tourist Tax	12.2%	12,206,385	13,699,634	15,375,557	17,256,501	19,367,547	21,736,845
Total	7.2%	30,744,069	33,948,883	37,537,830	41,558,172	46,063,060	51,112,269
Capital Project Revenues:							
JEA Contribution (Electric)	0.8%	98,500,588	99,298,774	100,103,429	100,914,604	101,732,353	102,556,727
JEA Water & Sewer	10.6%	43,929,637	48,590,709	53,746,335	59,448,989	65,756,713	72,733,706
	3.0%	142,430,224	147,889,483	153,849,764	160,363,593	167,489,065	175,290,433
LOGT-2022							
5th-Cent LOGT	na	20,855,833	20,855,833	20,855,833	20,855,833	20,855,833	20,855,833
9th-Cent Fuel Tax	na	4,697,775	4,697,775	4,697,775	4,697,775	4,697,775	4,697,775
	na	25,553,608	25,553,608	25,553,608	25,553,608	25,553,608	25,553,608
General Fund Revenues	7.8%	1,995,295,425	2,150,631,481	2,318,060,628	2,498,524,327	2,693,037,335	2,902,693,404

*The rolling average is calculated by taking the arithmetic mean of the last 5 years of actual revenue growth. This methodology and the resulting figures may differ from those utilized by the City's Budget Office and in calculating various debt affordability ratios.

Exhibit E
Debt Affordability Study – Current Debt Service Schedules by Year as of September 30, 2026

This Exhibit reflects the expected debt service by bond issue along with the revenues from which they are supported.

Because this exhibit projects what the schedules will be on September 30, 2026, several assumptions have been made:

(1) The Special Revenue Bonds, Series 2026, will be issued prior to the end of FY26 with net proceeds of up to $400.0 million;

(2) $100 million in Commercial Paper will be issued prior to the end of FY26; and

(3) The anticipated debt service schedules for the Special Revenue Bonds, Series 2026 and Commercial Paper issuances have been approximated using an amortization calculator. An estimate of the City's FY26 project spending has been used and may change significantly.

Exhibit E

Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/25
(Revenue Bonds Supported by General Funds)

CITY OF JACKSONVILLE, FLORIDA
SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY
GOVERNMENTAL ACTIVITIES
REVENUE BONDS SUPPORTED BY GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

Purpose:	To Refund a Portion of Commercial Paper Notes and Refund a Portion of the Special Revenue Bonds, Series 2009C-1, 2010A, and 2012B, and Excise Tax Revenue Bonds, Series 2007		To Refund a Portion of the Special Revenue Bonds, Series 2010A		To Refund the Capital Projects Revenue Bonds, Series 2008A&B (General Fund Portion Only)	
	Special Revenue Refunding Bonds, Series 2016A		Special Revenue and Refunding Bonds, Series 2017A		Special Revenue Refunding Bonds, Series 2019A	
Fiscal Year	Principal	Interest	Principal	Interest	Principal	Interest
2026	$ 3,155,548	$ 1,495,322	$ -	$ 530,000	$ 4,578,700	$ 2,769,108
2027	3,313,173	1,333,604	2,700,000	462,500	4,807,700	2,534,448
2028	3,106,541	1,173,111	2,830,000	324,250	5,056,700	2,287,838
2029	2,504,452	1,032,836	2,970,000	179,250	5,304,900	2,028,798
2030	3,617,742	879,782	2,100,000	52,500	5,575,000	1,756,800
2031	6,453,420	628,002	-	-	5,853,100	1,471,098
2032	4,663,863	350,070	-	-	6,141,900	1,171,223
2033	4,904,025	135,393	-	-	6,450,500	856,413
2034	932,820	18,656	-	-	6,769,000	525,925
2035	-	-	-	-	7,134,000	178,350
2036	-	-	-	-	-	-
2037	-	-	-	-	-	-
2038	-	-	-	-	-	-
2039	-	-	-	-	-	-
2040	-	-	-	-	-	-
2041	-	-	-	-	-	-
2042	-	-	-	-	-	-
2043	-	-	-	-	-	-
2044	-	-	-	-	-	-
2045	-	-	-	-	-	-
2046	-	-	-	-	-	-
2047	-	-	-	-	-	-
2048	-	-	-	-	-	-
2049	-	-	-	-	-	-
2050	-	-	-	-	-	-
2051	-	-	-	-	-	-
2052	-	-	-	-	-	-
2053	-	-	-	-	-	-
2054	-	-	-	-	-	-
2055	-	-	-	-	-	-
	$ 32,651,585	$ 7,046,778	$ 10,600,000	$ 1,548,500	$ 57,671,500	$ 15,579,998
Interest Rate:	4.000% - 5.000%		5.000%		5.000%	

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/25
(Revenue Bonds Supported by General Funds)

CITY OF JACKSONVILLE, FLORIDA
SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY
GOVERNMENTAL ACTIVITIES
REVENUE BONDS SUPPORTED BY GENERAL FUND (continued)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

Purpose:	To Refund the Excise Tax Revenue Bonds, Series 2009A (General Fund Portion Only)		To Fund the Acquisition and Construction of Various Capital Improvement Projects and Refund a Portion of the Special Revenue Bonds, Series 2011A, and a Portion of the City's Outstanding Commercial Paper		To Refund the Special Revenue Refunding Bonds Series 2012C	
	Special Revenue Refunding Bonds, Series 2019A		Taxable Special Revenue and Refunding Bonds, Series 2020C		Special Revenue Refunding Bonds, Series 2022A (Forward Delivery)	
Fiscal Year	Principal	Interest	Principal	Interest	Principal	Interest
2026	$ 1,360,000	$ 817,000	$ 2,957,750	$ 1,210,396	$ 9,990,000	$ 2,677,500
2027	1,425,000	747,375	2,987,730	1,180,227	8,315,000	2,219,875
2028	1,480,000	674,750	3,021,640	1,144,756	5,915,000	1,864,125
2029	1,555,000	598,875	3,059,450	1,102,301	6,210,000	1,561,000
2030	1,635,000	519,125	3,102,670	1,053,887	6,520,000	1,242,750
2031	1,725,000	435,125	3,157,950	1,001,566	6,850,000	908,500
2032	1,820,000	346,500	3,205,690	944,563	7,190,000	557,500
2033	1,910,000	253,250	3,272,780	882,644	7,555,000	188,875
2034	2,005,000	155,375	3,345,030	816,084	-	-
2035	2,105,000	52,625	3,408,920	744,780	-	-
2036	-	-	3,485,920	668,190	-	-
2037	-	-	3,559,920	579,199	-	-
2038	-	-	3,625,000	479,832	-	-
2039	-	-	3,725,000	378,181	-	-
2040	-	-	3,830,000	273,696	-	-
2041	-	-	3,935,000	166,306	-	-
2042	-	-	4,045,000	55,942	-	-
2043	-	-	-	-	-	-
2044	-	-	-	-	-	-
2045	-	-	-	-	-	-
2046	-	-	-	-	-	-
2047	-	-	-	-	-	-
2048	-	-	-	-	-	-
2049	-	-	-	-	-	-
2050	-	-	-	-	-	-
2051	-	-	-	-	-	-
2052	-	-	-	-	-	-
2053	-	-	-	-	-	-
2054	-	-	-	-	-	-
2055	-	-	-	-	-	-
	$ 17,020,000	$ 4,600,000	$ 57,725,450	$ 12,682,551	$ 58,545,000	$ 11,220,125
Interest Rate:	5.000%		.393% - 2.766%		5.000%	

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/25
(Revenue Bonds Supported by General Funds)

CITY OF JACKSONVILLE, FLORIDA
SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY
GOVERNMENTAL ACTIVITIES
REVENUE BONDS SUPPORTED BY GENERAL FUND (continued)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

Purpose:	**To Refund the Special Revenue Refunding Bonds Series 2013A (25I portion)**		**To Refund the Special Revenue Refunding Bonds Series 2014 (25K portion)**	
	Special Revenue Refunding Bonds, Series 2023A		**Special Revenue Refunding Bonds, Series 2024**	
Fiscal Year	**Principal**	**Interest**	**Principal**	**Interest**
2026	$ 598,866	$ 1,155,312	$ 5,120,000	$ 1,768,128
2027	17,614	1,139,900	3,126,121	1,561,975
2028	364,016	1,130,359	3,279,841	1,401,826
2029	1,670,366	1,079,500	4,778,521	1,200,367
2030	1,755,499	993,853	5,015,520	955,516
2031	1,544,134	911,362	5,271,520	698,340
2032	1,608,718	832,541	5,532,522	428,239
2033	1,690,915	750,050	5,798,525	144,963
2034	2,380,785	648,257	-	-
2035	3,102,946	511,164	-	-
2036	1,279,929	401,592	-	-
2037	1,344,512	335,981	-	-
2038	1,409,096	267,141	-	-
2039	1,473,679	195,072	-	-
2040	1,544,134	119,626	-	-
2041	1,620,460	40,512	-	-
2042	-	-	-	-
2043	-	-	-	-
2044	-	-	-	-
2045	-	-	-	-
2046	-	-	-	-
2047	-	-	-	-
2048	-	-	-	-
2049	-	-	-	-
2050	-	-	-	-
2051	-	-	-	-
2052	-	-	-	-
2053	-	-	-	-
2054	-	-	-	-
2055	-	-	-	-
	$ 23,405,669	$ 10,512,222	$ 37,922,569	$ 8,159,357
Interest Rate:	5.000%		5.000%	

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/25
(Revenue Bonds Supported by Internal Service Operations)

CITY OF JACKSONVILLE, FLORIDA
SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY -
GOVERNMENTAL ACTIVITIES
SPECIAL REVENUE BONDS AND NOTES PAYABLE FROM INTERNAL SERVICE OPERATIONS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

Purpose:	To Fund the Purchase of the Godbold City Hall Annex and Refund the Special Revenue Bonds, Series 2009A		To Refund a Portion of Commercial Paper Notes and Refund a Portion of the Special Revenue Bonds, Series 2009C-1, 2010A, and 2012B, and Excise Tax Revenue Bonds, Series 2007		To Fund a Portion of Various Capital Project Costs; and to refund a Portion of Commercial Paper Notes	
	Special Revenue and Refunding Bonds, Taxable Series 2013B		Special Revenue Refunding Bonds, Series 2016A		Special Revenue and Refunding Bonds, Series 2017A	
Fiscal Year	Principal	Interest	Principal	Interest	Principal	Interest
2026	$ 1,565,000	$ 66,730	$ 2,254,452	$ 892,328	$ 1,805,000	$ 3,155,925
2027	680,000	15,786	2,366,827	776,796	1,905,000	3,063,175
2028	-	-	1,813,459	672,289	1,995,000	2,965,675
2029	-	-	1,465,548	590,314	2,095,000	2,863,425
2030	-	-	1,562,258	514,618	2,195,000	2,756,175
2031	-	-	1,726,580	432,398	2,315,000	2,643,425
2032	-	-	1,746,137	345,580	2,425,000	2,524,925
2033	-	-	1,840,975	265,107	2,790,000	2,394,550
2034	-	-	2,452,180	179,244	2,935,000	2,251,425
2035	-	-	1,020,000	109,800	3,085,000	2,100,925
2036	-	-	460,000	82,500	3,235,000	1,942,925
2037	-	-	475,000	68,475	3,395,000	1,777,175
2038	-	-	490,000	54,000	4,145,000	1,588,675
2039	-	-	505,000	39,075	2,765,000	1,429,750
2040	-	-	515,000	23,775	2,870,000	1,299,113
2041	-	-	535,000	8,025	3,030,000	1,144,238
2042	-	-	-	-	3,185,000	981,094
2043	-	-	-	-	3,350,000	809,550
2044	-	-	-	-	2,475,000	656,644
2045	-	-	-	-	2,605,000	523,294
2046	-	-	-	-	2,740,000	382,988
2047	-	-	-	-	2,885,000	235,331
2048	-	-	-	-	3,040,000	79,800
2049	-	-	-	-	-	-
2050	-	-	-	-	-	-
2051	-	-	-	-	-	-
2052	-	-	-	-	-	-
2053	-	-	-	-	-	-
2054	-	-	-	-	-	-
2055						
2056	-	-	-	-	-	-
	$ 2,245,000	$ 82,516	$ 21,228,415	$ 5,054,322	$ 63,265,000	$ 39,570,200
Interest Rate:	2.777% - 4.643% (Taxable)		3.000% - 5.000%		3.000% - 5.250%	

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/25
(Revenue Bonds Supported by Internal Service Operations

CITY OF JACKSONVILLE, FLORIDA
SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY -
GOVERNMENTAL ACTIVITIES
SPECIAL REVENUE BONDS AND NOTES PAYABLE FROM INTERNAL SERVICE OPERATIONS (continued)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

Purpose:	To Fund Various Capital Projects and Refund a Portion of Commercial Paper Notes		To Fund Various Projects (New Money Portion)		To Fund the Acquisition and Construction of Various Capital Improvement Projects and Refund all of the Special Revenue Bonds, Series 2010A, and a Portion of the City's Outstanding Commercial Paper	
	Special Revenue Bonds, Series 2018		Special Revenue Refunding Bonds, Series 2019A		Special Revenue and Refunding Bonds, Series 2020A	
Fiscal Year	Principal	Interest	Principal	Interest	Principal	Interest
2026	$ 1,785,000	$ 1,694,375	$ 1,825,000	$ 1,912,125	$ 5,195,000	$ 4,111,925
2027	1,880,000	1,602,750	1,915,000	1,818,625	2,525,000	3,918,925
2028	1,975,000	1,506,375	2,010,000	1,720,500	3,270,000	3,774,050
2029	2,075,000	1,405,125	2,110,000	1,617,500	3,430,000	3,606,550
2030	2,180,000	1,298,750	2,215,000	1,509,375	3,605,000	3,430,675
2031	2,290,000	1,187,000	2,325,000	1,395,875	3,785,000	3,245,925
2032	2,400,000	1,069,750	2,435,000	1,276,875	3,970,000	3,052,050
2033	2,520,000	946,750	2,560,000	1,152,000	4,170,000	2,848,550
2034	2,645,000	817,625	2,690,000	1,020,750	4,380,000	2,634,800
2035	2,780,000	682,000	2,820,000	883,000	4,595,000	2,410,425
2036	2,920,000	539,500	2,965,000	738,375	4,830,000	2,174,800
2037	3,055,000	390,125	3,115,000	586,375	5,075,000	1,927,175
2038	3,220,000	233,250	3,270,000	426,750	5,320,000	1,667,300
2039	3,055,000	76,375	3,430,000	259,250	5,585,000	1,394,675
2040	-	-	3,470,000	86,750	5,870,000	1,108,300
2041	-	-	-	-	5,595,000	821,675
2042	-	-	-	-	1,235,000	650,925
2043	-	-	-	-	1,295,000	587,675
2044	-	-	-	-	1,360,000	521,300
2045	-	-	-	-	1,430,000	451,550
2046	-	-	-	-	1,500,000	378,300
2047	-	-	-	-	1,575,000	309,300
2048	-	-	-	-	1,635,000	245,100
2049	-	-	-	-	1,700,000	178,400
2050	-	-	-	-	1,770,000	109,000
2051	-	-	-	-	1,840,000	36,800
2052	-	-	-	-	-	-
2053	-	-	-	-	-	-
2054	-	-	-	-	-	-
2055						
2056	-	-	-	-	-	-
	$ 34,780,000	$ 13,449,750	$ 39,155,000	$ 16,404,125	$ 86,540,000	$ 45,596,150
Interest Rate:	5.000%		5.000%		4.000% - 5.000%	

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/25
(Revenue Bonds Supported by Internal Service Operations)

CITY OF JACKSONVILLE, FLORIDA
SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY -
GOVERNMENTAL ACTIVITIES
SPECIAL REVENUE BONDS AND NOTES PAYABLE FROM INTERNAL SERVICE OPERATIONS (continued)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

Purpose:	To Fund the Acquisition and Construction of Various Capital Improvement Projects and Refund a Portion of the Special Revenue Bonds, Series 2011A, and a Portion of the City's Outstanding Commercial Paper		To Finance and Reimburse a Portion of the Acquisition and Construction of Certain Capital Equip and Improvements and Refund a Portion of the City's Outstanding Commercial Paper		To Fund a Portion of the Courthouse, Arena and Sports Complex	
	Taxable Special Revenue and Refunding Bonds, Series 2020C		Special Revenue Bonds, Series 2021A		Taxable Special Revenue Bonds Series 2022B	
Fiscal Year	Principal	Interest	Principal	Interest	Principal	Interest
2026	$ 2,252,250	$ 499,572	$ 5,645,000	$ 3,284,725	$ 1,247,900	$ 720,492
2027	2,272,270	476,614	3,405,000	3,058,475	1,282,500	685,446
2028	2,298,360	449,635	3,570,000	2,884,100	1,318,000	649,429
2029	2,330,550	417,317	3,755,000	2,700,975	1,354,500	612,415
2030	2,362,330	380,446	3,945,000	2,508,475	1,392,000	574,376
2031	2,397,050	340,673	4,140,000	2,306,350	1,430,600	535,283
2032	2,444,310	297,302	4,345,000	2,094,225	1,470,200	495,107
2033	1,497,220	259,877	3,675,000	1,893,725	1,510,900	453,819
2034	1,519,970	229,534	3,860,000	1,705,350	1,552,800	411,387
2035	1,556,080	197,057	4,055,000	1,507,475	1,595,800	367,778
2036	1,584,080	162,177	4,255,000	1,299,725	1,640,000	322,963
2037	1,630,080	121,567	4,475,000	1,081,475	1,685,400	276,906
2038	1,055,000	84,432	4,690,000	875,800	1,732,100	229,573
2039	1,085,000	54,836	4,885,000	684,300	1,780,100	180,929
2040	1,115,000	24,410	5,075,000	485,100	1,829,400	130,938
2041	325,000	4,495	4,700,000	289,600	1,880,100	79,561
2042	-	-	4,890,000	97,800	1,932,200	26,761
2043	-	-	-	-	-	-
2044	-	-	-	-	-	-
2045	-	-	-	-	-	-
2046	-	-	-	-	-	-
2047	-	-	-	-	-	-
2048	-	-	-	-	-	-
2049	-	-	-	-	-	-
2050	-	-	-	-	-	-
2051	-	-	-	-	-	-
2052	-	-	-	-	-	-
2053	-	-	-	-	-	-
2054	-	-	-	-	-	-
2055						
2056	-	-	-	-	-	-
	$ 27,724,550	$ 3,999,943	$ 73,365,000	$ 28,757,675	$ 26,634,500	$ 6,753,164
Interest Rate:	.393% - 2.766%		3.000%-5.000%		2.770%	

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/25
(Revenue Bonds Supported by Internal Service Operations)

CITY OF JACKSONVILLE, FLORIDA
SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY -
GOVERNMENTAL ACTIVITIES
SPECIAL REVENUE BONDS AND NOTES PAYABLE FROM INTERNAL SERVICE OPERATIONS (continued)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

Purpose:	To Finance the Acquisition and Construction of Various Capital Improvement Projects and Refinance City's Outstanding Commercial Paper		To Finance the Acquisition and Construction of Various Capital Improvement Projects included in Refunding of Special Revenue Bonds, Series 2013A		To Finance the Acquisition and Construction of Various Capital Improvement Projects and Refinance City's Outstanding Commercial Paper	
	Special Revenue Bonds Series 2022C		Special Revenue Bonds Series 2023A		Special Revenue Bonds Series 2023A	
Fiscal Year	Principal	Interest	Principal	Interest	Principal	Interest
2026	$ 3,590,000	$ 4,794,763	$ 421,134	$ 812,438	$ 4,315,000	$ 10,770,250
2027	3,775,000	4,610,638	12,386	801,600	4,540,000	10,548,875
2028	3,855,000	4,419,888	255,984	794,891	4,755,000	10,316,500
2029	2,635,000	4,257,638	1,174,634	759,125	5,005,000	10,072,500
2030	2,765,000	4,122,638	1,234,501	698,897	5,245,000	9,816,250
2031	2,905,000	3,980,888	1,085,866	640,888	6,135,000	9,531,750
2032	3,045,000	3,832,138	1,131,282	585,459	13,630,000	9,037,625
2033	3,190,000	3,676,263	1,189,085	527,450	14,320,000	8,338,875
2034	13,335,000	3,246,469	1,674,215	455,868	7,215,000	7,800,500
2035	13,505,000	2,541,919	2,182,054	359,461	6,625,000	7,454,500
2036	13,695,000	1,827,919	900,071	282,408	6,955,000	7,115,000
2037	13,885,000	1,103,944	945,488	236,269	7,305,000	6,758,500
2038	14,085,000	369,731	990,904	187,859	7,675,000	6,384,000
2039	-	-	1,036,321	137,178	8,055,000	5,990,750
2040	-	-	1,085,866	84,124	6,475,000	5,627,500
2041	-	-	1,139,540	28,488	6,800,000	5,295,625
2042	-	-	-	-	7,145,000	4,947,000
2043	-	-	-	-	7,495,000	4,581,000
2044	-	-	-	-	7,875,000	4,196,750
2045	-	-	-	-	4,580,000	3,879,650
2046	-	-	-	-	5,070,000	3,626,338
2047	-	-	-	-	5,495,000	3,349,006
2048	-	-	-	-	5,940,000	3,048,838
2049	-	-	-	-	6,415,000	2,724,519
2050	-	-	-	-	8,325,000	2,327,188
2051	-	-	-	-	8,785,000	1,856,663
2052	-	-	-	-	9,270,000	1,360,150
2053	-	-	-	-	9,780,000	836,275
2054	-	-	-	-	10,315,000	283,663
2055						
2056	-	-	-	-	-	-
	$ 94,265,000	$ 42,784,831	$ 16,459,331	$ 7,392,403	$ 211,540,000	$ 167,876,038
Interest Rate:	5.000% - 5.250%		5.000% - 5.500%		5.000% - 5.500%	

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/25
(Revenue Bonds Supported by Internal Service Operations)

CITY OF JACKSONVILLE, FLORIDA
SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY -
GOVERNMENTAL ACTIVITIES
SPECIAL REVENUE BONDS AND NOTES PAYABLE FROM INTERNAL SERVICE OPERATIONS (continued)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

Purpose:	To Refund the Special Revenue Refunding Bonds Series 2014 (59M portion)		To Finance the Acquisition and Construction of Various Capital Improvement Projects and Refinance City's Outstanding Commercial Paper		To Finance the Acquisition and Construction of Various Capital Improvement Projects	
	Special Revenue Bonds Series 2024		Special Revenue Bonds Series 2024		Estimated FY 26 Issuance Commercial Paper	
Fiscal Year	Principal	Interest	Principal	Interest	Principal	Interest
2026	$ 2,105,000	$ 1,173,752	$ 890,000	$ 10,164,738	$ -	$ -
2027	1,285,584	1,088,987	3,920,000	10,044,488	-	4,000,000
2028	1,348,437	1,023,136	4,120,000	9,843,488	-	4,000,000
2029	2,431,703	928,633	4,310,000	9,632,738	1,890,000	3,924,400
2030	2,551,703	804,048	4,535,000	9,411,613	1,960,000	3,846,000
2031	2,681,703	673,213	4,760,000	9,179,238	2,040,000	3,764,400
2032	2,816,702	535,752	5,000,000	8,935,238	2,120,000	3,679,600
2033	2,956,698	391,417	5,240,000	8,679,238	2,210,000	3,591,200
2034	3,095,000	240,125	7,970,000	8,348,988	2,300,000	3,499,200
2035	3,255,000	81,375	8,370,000	7,940,488	2,390,000	3,403,600
2036	-	-	8,440,000	7,520,238	2,490,000	3,304,000
2037	-	-	8,870,000	7,087,488	2,590,000	3,200,400
2038	-	-	9,310,000	6,632,988	2,690,000	3,092,800
2039	-	-	9,775,000	6,155,863	2,800,000	2,980,800
2040	-	-	10,265,000	5,654,863	2,910,000	2,864,400
2041	-	-	6,845,000	5,227,113	3,020,000	2,743,600
2042	-	-	7,185,000	4,876,363	3,140,000	2,618,000
2043	-	-	7,540,000	4,508,238	3,270,000	2,487,200
2044	-	-	7,925,000	4,121,613	3,400,000	2,351,200
2045	-	-	8,315,000	3,715,613	3,540,000	2,209,600
2046	-	-	5,815,000	3,362,363	3,680,000	2,062,400
2047	-	-	6,110,000	3,064,238	3,820,000	1,909,600
2048	-	-	6,410,000	2,751,238	3,980,000	1,750,400
2049	-	-	6,740,000	2,422,488	4,140,000	1,584,800
2050	-	-	7,075,000	2,077,113	4,300,000	1,412,800
2051	-	-	6,515,000	1,729,219	4,470,000	1,234,000
2052	-	-	6,860,000	1,378,125	4,650,000	1,048,000
2053	-	-	7,220,000	1,008,525	4,840,000	854,400
2054	-	-	7,600,000	619,500	5,030,000	653,200
2055			8,000,000	210,000	5,230,000	444,000
2056	-	-	-	-	5,440,000	226,400
2057					5,660,000	
	$ 24,527,530	$ 6,940,438	$ 201,930,000	$ 166,303,431	$ 100,000,000	$ 74,740,400
Interest Rate:	5.000%		5.000%		Assumed at 3.250% Variable Rate	

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/25
(Revenue Bonds Supported by BJP Revenues)

CITY OF JACKSONVILLE, FLORIDA
SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY -
GOVERNMENTAL ACTIVITIES
SPECIAL REVENUE BONDS AND NOTES PAYABLE FROM INTERNAL SERVICE OPERATIONS (continued)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

Purpose:	**To Finance the Acquisition and Construction of Various Capital Improvement Projects and Refinance City's Outstanding Commercial Paper**		**To Finance the Acquisition and Construction of Various Capital Improvement Projects and Refinance City's Outstanding Commercial Paper**	
	Special Revenue Bonds Series 2025		**Estimated SRB FY 26 Issuance Series 2026**	
Fiscal Year	**Principal**	**Interest**	**Principal**	**Interest**
2026	$ -	$ 10,379,633	$ -	$ -
2027	-	16,908,000	-	10,000,000
2028	3,265,000	16,826,375	-	20,000,000
2029	1,400,000	16,709,750	6,410,000	19,839,750
2030	1,545,000	16,636,125	6,730,000	19,511,250
2031	985,000	16,572,875	7,070,000	19,166,250
2032	4,990,000	16,423,500	7,430,000	18,803,750
2033	5,240,000	16,167,750	7,810,000	18,422,750
2034	5,505,000	15,899,125	8,200,000	18,022,500
2035	5,775,000	15,617,125	8,610,000	17,602,250
2036	13,670,000	15,131,000	9,050,000	17,160,750
2037	12,410,000	14,479,000	9,500,000	16,697,000
2038	13,030,000	13,843,000	9,970,000	16,210,250
2039	13,685,000	13,175,125	10,470,000	15,699,250
2040	14,365,000	12,473,875	10,990,000	15,162,750
2041	15,080,000	11,737,750	11,540,000	14,599,500
2042	13,980,000	11,011,250	12,120,000	14,008,000
2043	14,675,000	10,294,875	12,720,000	13,387,000
2044	15,405,000	9,542,875	13,350,000	12,735,250
2045	16,175,000	8,753,375	14,010,000	12,051,250
2046	16,980,000	7,924,500	14,710,000	11,333,250
2047	11,610,000	7,209,750	15,440,000	10,579,500
2048	12,250,000	6,613,250	16,210,000	9,788,250
2049	12,935,000	5,983,625	17,020,000	8,957,500
2050	13,660,000	5,318,750	17,870,000	8,085,250
2051	14,420,000	4,616,750	18,760,000	7,169,500
2052	15,220,000	3,875,750	19,700,000	6,208,000
2053	16,085,000	3,093,125	20,680,000	5,198,500
2054	16,975,000	2,266,625	21,720,000	4,138,500
2055	17,925,000	1,394,125	22,810,000	3,025,250
2056	18,920,000	473,000	23,950,000	1,856,250
2057			25,150,000	628,750
	$ 338,160,000	$ 327,351,633	$ 400,000,000	$ 386,048,000
Interest Rate:	5.000 %		5.000 %	

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/25
(Revenue Bonds Supported by BJP Revenues)

CITY OF JACKSONVILLE, FLORIDA
SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY -
GOVERNMENTAL ACTIVITIES
SPECIAL REVENUE BONDS SUPPORTED BY BETTER JACKSONVILLE PLAN REVENUES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

Purpose:	To Refund a Portion of the Special Revenue Bonds, Series 2009B-1, 2010B, and 2011B		To Refund the Special Revenue Bonds, Series 2009B-1B (BABs)		To Refund the Special Revenue Bonds, Series 2010B, 2011B		To Fully Refund the Better Jacksonville Sales Tax Bonds Series 2013C	
	Special Revenue Refunding Bonds, Series 2016B		Special Revenue Refunding Bonds, Series 2019B		Special Revenue Refunding Bonds, Series 2020B		Better Jacksonville Sales Tax Revenue Refunding Bonds, Series 2023	
Fiscal Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2026	$ 9,510,000	$ 1,510,575	$ -	$ 2,276,750	$ 3,030,000	$ 204,500	$ 10,000,000	$ 750,000
2027	7,715,000	1,125,875	8,240,000	2,070,750	1,255,000	97,375	10,000,000	250,000
2028	3,390,000	848,250	8,650,000	1,648,500	1,320,000	33,000	-	-
2029	6,825,000	592,875	9,090,000	1,205,000	-	-	-	-
2030	7,850,000	226,000	9,540,000	739,250	-	-	-	-
2031	595,000	14,875	10,015,000	250,375	-	-	-	-
2032	-	-	-	-	-	-	-	-
2033	-	-	-	-	-	-	-	-
2034	-	-	-	-	-	-	-	-
2035	-	-	-	-	-	-	-	-
2036	-	-	-	-	-	-	-	-
2037	-	-	-	-	-	-	-	-
2038	-	-	-	-	-	-	-	-
2039	-	-	-	-	-	-	-	-
2040	-	-	-	-	-	-	-	-
2041	-	-	-	-	-	-	-	-
2042	-	-	-	-	-	-	-	-
2043	-	-	-	-	-	-	-	-
2044	-	-	-	-	-	-	-	-
2045	-	-	-	-	-	-	-	-
2046	-	-	-	-	-	-	-	-
2047	-	-	-	-	-	-	-	-
2048	-	-	-	-	-	-	-	-
2049	-	-	-	-	-	-	-	-
2050	-	-	-	-	-	-	-	-
2051	-	-	-	-	-	-	-	-
2052	-	-	-	-	-	-	-	-
2053	-	-	-	-	-	-	-	-
2054	-	-	-	-	-	-	-	-
2055	-	-	-	-	-	-	-	-
	$ 35,885,000	$ 4,318,450	$ 45,535,000	$ 8,190,625	$ 5,605,000	$ 334,875	$ 20,000,000	$ 1,000,000
Interest Rate:	2.250% - 5.000%		5.000%		5.000%		5.000%	

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/25
(Revenue Bonds Supported by BJP Revenues)

CITY OF JACKSONVILLE, FLORIDA
SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY - GOVERNMENTAL ACTIVITIES
REVENUE BONDS SUPPORTED BY BETTER JACKSONVILLE PLAN REVENUES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

Purpose:	To partially Refund the Better Jacksonville Sales Tax Revenue Bonds Series 2003 and 2004		To partially Refund the Better Jacksonville Sales Tax Revenue Bonds Series 2008	
	Better Jacksonville Sales Tax Revenue Refunding Bonds, Series 2012A		Better Jacksonville Sales Tax Revenue Refunding Bonds, Series 2016	
Fiscal Year	Principal	Interest	Principal	Interest
2026	$ 4,335,000	$ 108,375	$ 5,930,000	$ 148,250
2027	-	-	-	-
2028	-	-	-	-
2029	-	-	-	-
2030	-	-	-	-
2031	-	-	-	-
2032	-	-	-	-
2033	-	-	-	-
2034	-	-	-	-
2035	-	-	-	-
2036	-	-	-	-
2037	-	-	-	-
2038	-	-	-	-
2039	-	-	-	-
2040	-	-	-	-
2041	-	-	-	-
2042	-	-	-	-
2043	-	-	-	-
2044	-	-	-	-
2045	-	-	-	-
2046	-	-	-	-
2047	-	-	-	-
2048	-	-	-	-
2049	-	-	-	-
2050	-	-	-	-
2051	-	-	-	-
2052	-	-	-	-
2053	-	-	-	-
2054	-	-	-	-
2055	-	-	-	-
	$ 4,335,000	$ 108,375	$ 5,930,000	$ 148,250
Interest Rate:	5.000%		3.000% - 5.000%	

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/25
(Notes Payable Supported by BJP Revenues)

CITY OF JACKSONVILLE, FLORIDA
SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY -
GOVERNMENTAL ACTIVITIES
REVENUE BONDS SUPPORTED BY BETTER JACKSONVILLE PLAN REVENUES (continued)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

Purpose:	To Refund the Transportation Revenue Bonds Series 2008B and Terminate Swaps 2003, 2004		To Partially Refund the Transportation Revenue Bonds Series 2012A	
	Transportation Revenue Refunding Bonds, Series 2018		Taxable Transportation Revenue Refunding Bonds, Series 2020 (Bank Loan)	
Fiscal Year	Principal	Interest	Principal	Interest
2026	$ 4,190,000	$ 104,750	$ 15,660,000	$ 1,723,358
2027	-	-	15,795,000	1,542,390
2028	-	-	15,940,000	1,328,143
2029	-	-	16,095,000	1,087,803
2030	-	-	16,290,000	812,433
2031	-	-	16,520,000	504,753
2032	-	-	16,765,000	171,841
2033	-	-	-	-
2034	-	-	-	-
2035	-	-	-	-
2036	-	-	-	-
2037	-	-	-	-
2038	-	-	-	-
2039	-	-	-	-
2040	-	-	-	-
2041	-	-	-	-
2042	-	-	-	-
2043	-	-	-	-
2044	-	-	-	-
2045	-	-	-	-
2046	-	-	-	-
2047	-	-	-	-
2048	-	-	-	-
2049	-	-	-	-
2050	-	-	-	-
2051	-	-	-	-
2052	-	-	-	-
2053	-	-	-	-
2054	-	-	-	-
2055	-	-	-	-
	$ 4,190,000	$ 104,750	$ 113,065,000	$ 7,170,719
Interest Rate:	3.000% - 5.000%		.550% - 2.050%	

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/25
(Notes Payable Supported by BJP Revenues)

CITY OF JACKSONVILLE, FLORIDA
SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY -
GOVERNMENTAL ACTIVITIES
REVENUE BONDS SUPPORTED BY BETTER JACKSONVILLE PLAN REVENUES (continued)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

Purpose:	To partially Refund the Better Jacksonville Sales Tax Bonds Series 2012, 2012A		To partially Refund the Better Jacksonville Sales Tax Bonds Series 2022		To partially Refund the Better Jacksonville Sales Tax Bonds Series 2022 & Series 2023	
	Better Jacksonville Sales Tax Revenue Refunding Bonds, Series 2022		Better Jacksonville Sales Tax Refunding Revenue Bond, 2023		Better Jacksonville Sales Tax Refunding Revenue Bond, 2024	
Fiscal Year	Principal	Interest	Principal	Interest	Principal	Interest
2026	$ 33,399,439	$ 1,289,470	$ 9,468,546	$ 597,802	$ -	$ 2,100,869
2027	34,066,801	432,648	9,810,782	201,612	8,515,987	1,400,579
2028	-	-	-	-	8,846,816	1,070,159
2029	-	-	-	-	9,189,052	726,903
2030	-	-	-	-	9,545,549	370,367
2031	-	-	-	-	-	-
2032	-	-	-	-	-	-
2033	-	-	-	-	-	-
2034	-	-	-	-	-	-
2035	-	-	-	-	-	-
2036	-	-	-	-	-	-
2037	-	-	-	-	-	-
2038	-	-	-	-	-	-
2039	-	-	-	-	-	-
2040	-	-	-	-	-	-
2041	-	-	-	-	-	-
2042	-	-	-	-	-	-
2043	-	-	-	-	-	-
2044	-	-	-	-	-	-
2045	-	-	-	-	-	-
2046	-	-	-	-	-	-
2047	-	-	-	-	-	-
2048	-	-	-	-	-	-
2049	-	-	-	-	-	-
2050	-	-	-	-	-	-
2051	-	-	-	-	-	-
2052	-	-	-	-	-	-
2053	-	-	-	-	-	-
2054	-	-	-	-	-	-
2055	-	-	-	-	-	-
	$ 67,466,240	$ 1,722,118	$ 19,279,328	$ 799,413	$ 36,097,404	$ 5,668,877
Interest Rate:			4.110%		4.110%	

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/25
(Revenue Bonds Supported by Business Type Activities)

CITY OF JACKSONVILLE, FLORIDA
SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY -
PAYABLE FROM ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

Purpose:	To Partially Refund the Better Jacksonville Sales Tax Revenue Bonds, Series 2003 and 2004		To Refund a Portion of of Commercial Paper Notes	
	Better Jacksonville Sales Tax Revenue Refunding Bonds, Series 2012A		Special Revenue and Refunding Bonds, Series 2017A	
Fiscal Year	Principal	Interest	Principal	Interest
2026	$ 4,310,000	$ 107,750	$ 955,000	$ 821,125
2027	-	-	1,000,000	772,250
2028	-	-	1,050,000	721,000
2029	-	-	1,105,000	667,125
2030	-	-	1,160,000	610,500
2031	-	-	1,220,000	551,000
2032	-	-	1,280,000	488,500
2033	-	-	1,340,000	423,000
2034	-	-	1,410,000	354,250
2035	-	-	1,480,000	282,000
2036	-	-	1,555,000	206,125
2037	-	-	1,630,000	126,500
2038	-	-	1,715,000	42,875
2039	-	-	-	-
2040	-	-	-	-
2041	-	-	-	-
2042	-	-	-	-
2043	-	-	-	-
2044	-	-	-	-
2045	-	-	-	-
2046	-	-	-	-
2047	-	-	-	-
2048	-	-	-	-
2049	-	-	-	-
2050	-	-	-	-
2051	-	-	-	-
2052	-	-	-	-
2053	-	-	-	-
2054	-	-	-	-
2055	-	-	-	-
	$ 4,310,000	$ 107,750	$ 16,900,000	$ 6,066,250
Interest Rate:	5.000%		3.000% - 5.000%	

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/25
(Revenue Bonds Supported by Business Type Activities)

CITY OF JACKSONVILLE, FLORIDA
SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY -
PAYABLE FROM ENTERPRISE FUNDS (continued)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

Purpose:	To Refund the Capital Projects Revenue Bonds, Series 2008A (Enterprise Portion Only)		To Refund the Capital Projects Revenue Bonds, Series 2008A (Enterprise Portion Only)		To Refund the Capital Improvement Projects Revenue Refunding Bonds Series 2012	
	Special Revenue Refunding Bonds, Series 2019A		Special Revenue Refunding Bonds, Series 2021A		Special Revenue Bonds, Series 2022A (Fwd Delivery)	
Fiscal Year	Principal	Interest	Principal	Interest	Principal	Interest
2026	$ 21,300	$ 11,393	$ 940,000	$ 358,250	$ 6,235,000	$ 1,864,125
2027	22,300	10,303	985,000	310,125	6,180,000	1,553,750
2028	23,300	9,163	1,035,000	259,625	6,490,000	1,237,000
2029	25,100	7,953	1,085,000	206,625	6,820,000	904,250
2030	25,000	6,700	1,140,000	151,000	7,160,000	554,750
2031	26,900	5,403	1,195,000	92,625	7,515,000	187,875
2032	28,100	4,028	1,255,000	31,375	-	-
2033	29,500	2,588	-	-	-	-
2034	31,000	1,075	-	-	-	-
2035	6,000	150	-	-	-	-
2036	-	-	-	-	-	-
2037	-	-	-	-	-	-
2038	-	-	-	-	-	-
2039	-	-	-	-	-	-
2040	-	-	-	-	-	-
2041	-	-	-	-	-	-
2042	-	-	-	-	-	-
2043	-	-	-	-	-	-
2044	-	-	-	-	-	-
2045	-	-	-	-	-	-
2046	-	-	-	-	-	-
2047	-	-	-	-	-	-
2048	-	-	-	-	-	-
2049	-	-	-	-	-	-
2050	-	-	-	-	-	-
2051	-	-	-	-	-	-
2052	-	-	-	-	-	-
2053	-	-	-	-	-	-
2054	-	-	-	-	-	-
2055	-	-	-	-	-	-
	$ 238,500	$ 58,753	$ 7,635,000	$ 1,409,625	$ 40,400,000	$ 6,301,750
Interest Rate:	5.000%		3.000%-5.000%		5.000%	

Exhibit E (Continued)
Debt Affordability Study – Current Debt Service Schedules by Year as of 9/30/25
(Revenue Bonds Supported by Business Type Activities)

CITY OF JACKSONVILLE, FLORIDA
SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY -
PAYABLE FROM ENTERPRISE FUNDS (continued)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

Purpose:	To partially Refund the Better Jacksonville Sales Tax Bonds Series 2012, 2012A	To partially Refund the Better Jacksonville Sales Tax Bonds Series 2012, 2012A	To partially Refund the Better Jacksonville Sales Tax Bonds Series 2022, 2023	To Refund the Special Revenue Refunding Bonds Series 2014 (4F6 portion)

	Better Jacksonville Sales Tax Refunding Revenue Bond, 2022		Better Jacksonville Sales Tax Refunding Revenue Bond, 2023		Better Jacksonville Sales Tax Refunding Revenue Bond, 2024		Better Jacksonville Sales Tax Refunding Revenue Bond, 2024	
Fiscal Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2026	$ 25,155,561	$ 971,194	$ 7,131,454	$ 450,248	$ -	$ 1,054,879	$ 120,000	$ 55,995
2027	25,658,199	325,859	7,389,218	151,848	-	1,054,879	73,296	51,163
2028	-	-	-	-	6,414,013	930,447	76,721	47,412
2029	-	-	-	-	6,663,184	676,749	164,777	41,375
2030	-	-	-	-	6,920,948	413,217	172,777	32,936
2031	-	-	-	-	7,189,451	139,475	181,777	24,072
2032	-	-	-	-	-	-	190,777	14,758
2033	-	-	-	-	-	-	199,777	4,994
2034	-	-	-	-	-	-	-	-
2035	-	-	-	-	-	-	-	-
2036	-	-	-	-	-	-	-	-
2037	-	-	-	-	-	-	-	-
2038	-	-	-	-	-	-	-	-
2039	-	-	-	-	-	-	-	-
2040	-	-	-	-	-	-	-	-
2041	-	-	-	-	-	-	-	-
2042	-	-	-	-	-	-	-	-
2043	-	-	-	-	-	-	-	-
2044	-	-	-	-	-	-	-	-
2045	-	-	-	-	-	-	-	-
2046	-	-	-	-	-	-	-	-
2047	-	-	-	-	-	-	-	-
2048	-	-	-	-	-	-	-	-
2049	-	-	-	-	-	-	-	-
2050	-	-	-	-	-	-	-	-
2051	-	-	-	-	-	-	-	-
2052	-	-	-	-	-	-	-	-
2053	-	-	-	-	-	-	-	-
2054	-	-	-	-	-	-	-	-
2055	-	-	-	-	-	-	-	-
	$ 50,813,760	$ 1,297,053	$ 14,520,672	$ 602,097	$ 27,187,596	$ 4,269,646	$ 1,179,901	$ 272,705
Interest Rate:	2.540%		4.110%		3.880%		3.880%	

EXHIBIT F

Debt Affordability Study – Baseline Version

This Exhibit represents the City's Baseline version of its Debt Affordability Study that was previously submitted.

In addition to projected debt outstanding at the end of FY26, this section assumes future borrowing only for unfunded projects that were previously authorized by City Council for funding with debt. These unfunded projects have yet to be funded due generally to project spending that takes time and has not yet occurred.

EXHIBIT F (Continued)

Debt Affordability Study – Baseline Version

I. CURRENT DEBT POSITION

The following table summarizes the City's projected debt outstanding as of the end of FY26. As such, the table includes currently outstanding debt as well as expected borrowing prior to the end of the fiscal year to reimburse the City for expenditures related to previously authorized projects. The City has pledged specific non-ad valorem revenue streams to some of these obligations and committed a basket of non-ad valorem revenues to repay others. A complete schedule of City debt outstanding is included as Exhibit A.

Projected Debt Outstanding at 9/30/26

Debt Type *(in 000s)*		Outstanding
Better Jacksonville Program Debt:		
Better Jacksonville Sales Tax	$	140,210
Better Jacksonville Transportation		226,640
Special Revenue Bonds		84,485
State Infrastructure Bank Loan Program		-
Total Better Jacksonville Program Debt	**$**	**451,335**
General Government & Enterprise Fund Debt:		
Excise Tax Revenue Bonds	$	-
Special Revenue Bonds[1]		1,952,786
Local Government Half-cent Sales Tax		-
Capital Improvement Revenue Bonds		-
Capital Projects Revenue Bonds		-
Short Term Debt (Commercial Paper & Line of Credit)[1]		100,000
Total General Government & Enterprise Fund Debt	**$**	**2,052,786**
Total Projected Debt Outstanding	**$**	**2,504,121**

[1] *The Special Revenue bonds and short term debt contain assumptions related to expected borrowing prior to the end of FY26*

The Better Jacksonville Plan (BJP), which was approved by referendum in 2000, placed related sales tax revenues in separate funds to address a pre-approved list of $1.5 billion of transportation projects, and $750 million in buildings, facilities, and other projects and related debt service. By FY09, the City faced remaining capital needs, a negative trend on both of its Better Jacksonville Sales Tax revenues and had received a change from stable to negative outlook on the programs' ratings.

To protect BJP ratings, the City developed and implemented a "bridge financing" strategy to substitute a General Fund covenant pledge to support up to $300 million in planned project borrowing. The plan called for use of available junior lien BJP sales tax revenues to pay the debt service on the covenant bonds. The BJP "bridge financing" was initially well-received by the rating agencies and the negative outlook attached to the infrastructure pledge was removed in FY08. Subsequent declines in program revenues eventually

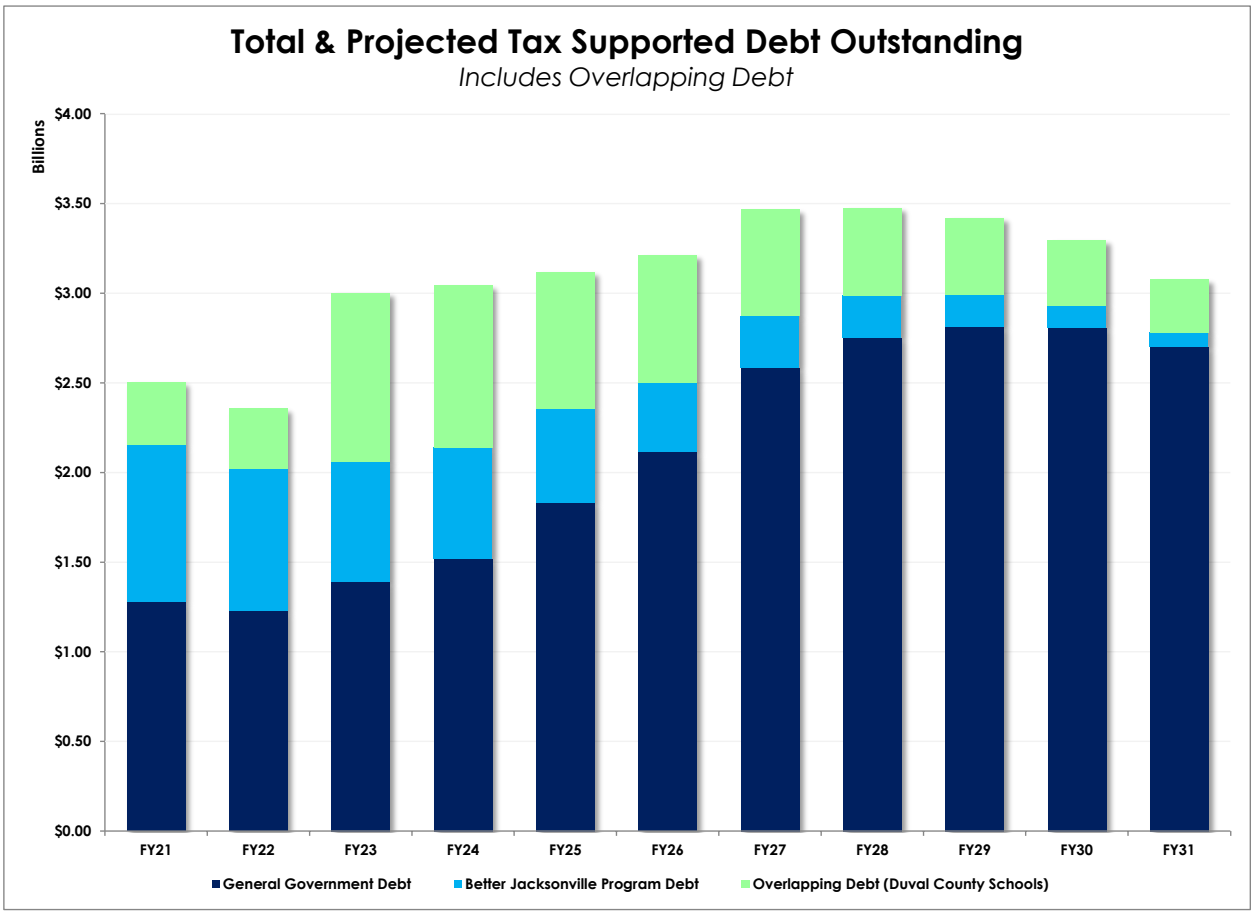
resulted in the downgrade of the Better Jacksonville sales tax pledge in March 2012 from Aa2 to A1 (Moody's). The final bridge financing was issued during FY11.

The City remains confident that General Fund resources will not be needed to retire the bridge covenant bonds. In fact, sales tax revenues rebounded to the extent that Standard & Poor's upgraded their rating of the Better Jacksonville Sales Tax Revenue bonds to 'A+' from 'A' in February 2016 and, more recently, Moody's upgraded their rating of the bonds to Aa3 in September 2020.

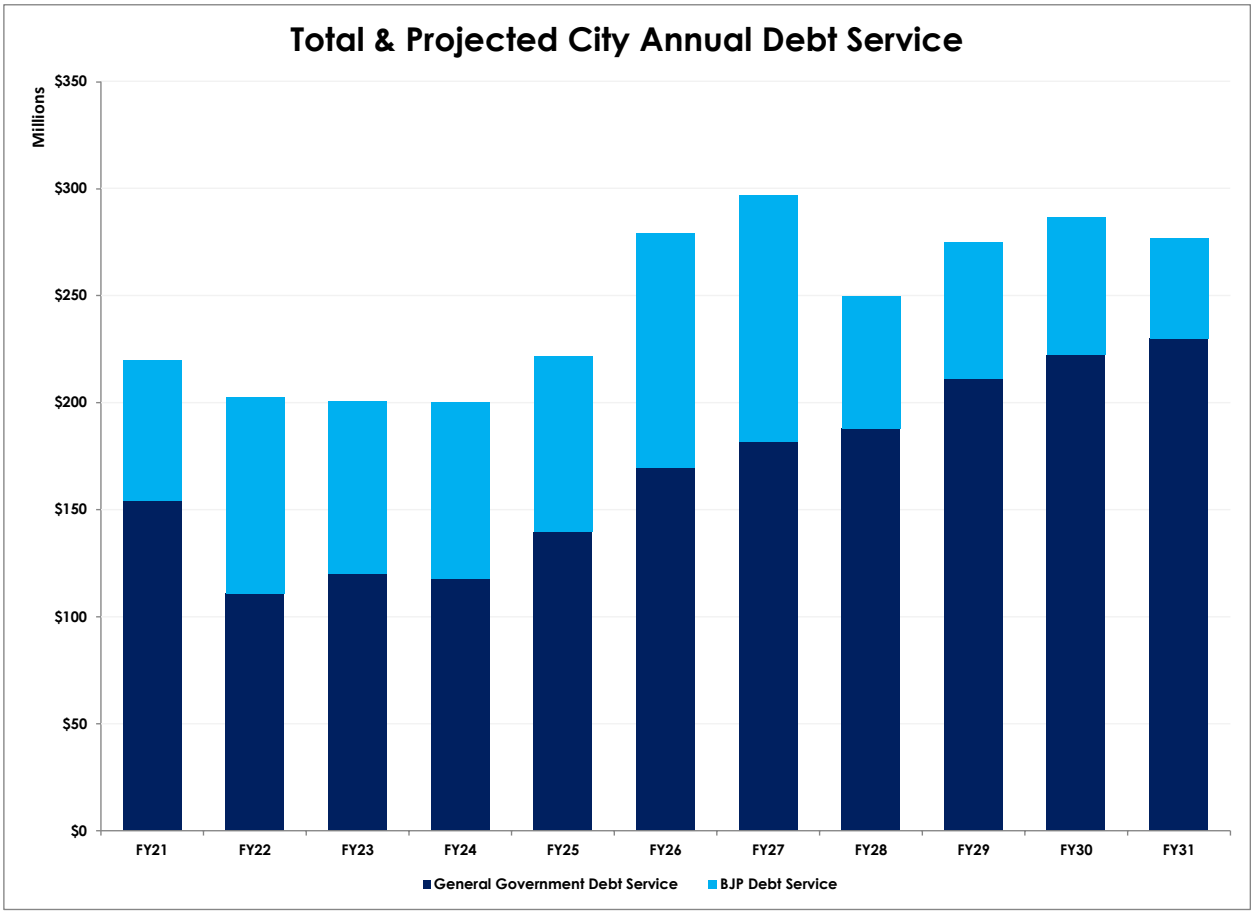
Even though the BJP debt has a dedicated revenue stream and a significant portion of the revenues dedicated to repay the debt are generated from non-residents, it is still considered "tax-supported" debt and is included with other tax-supported debt by rating agencies when calculating some of the City's key debt metrics.

In addition to BJP debt and the City's general debt, credit rating agencies also take into consideration all debt incurred by other jurisdictions which are supported by the same tax base. This "overlapping debt" (in the City's case, debt issued by the Duval County School Board) is included in some of the key metrics during their reviews.

Credit rating agencies also look at how the City's debt position (along with its debt metrics) change over time. Below is a presentation of the City's total and projected debt outstanding, including "overlapping debt" (inclusive of Duval County School Board debt, which is held constant in future years as part of this analysis). From FY20 to FY22, the City paid down and reduced its outstanding debt by over $130 million. Overlapping debt had decreased over the same period by approximately $23 million, bringing the total tax-supported debt reduction to $153 million. However, substantial increases in FY23 in City's Overlapping debt, as well as a general increase in the City's capital projects have more than offset the City's debt reduction in prior years; the increase in City's tax-supported debt is an area of continued focus on prudent debt management into the future.



Below is a presentation of total and projected City-related debt service (which excludes overlapping debt). While debt service may vary based on useful lives of projects financed and structuring decisions made at the time of bond issuance, it is important to maintain a relatively consistent level of debt service. This helps ensure that the City is being responsible about paying down debt and allows the City to budget and plan effectively for the future. The City's annual debt service has stayed in a relatively tight range over the last few years but is expected to rise noticeably starting in FY26 driven largely due to stadium financing agreement the City entered in 2024 and recent year increases to the City's total authorized but not yet funded projects. The City's debt service is expected to improve over the long term but could remain elevated relative to historical levels over the short and medium-term.



II. MARKET PERCEPTION

The credit market's perception of the City's ability to repay is the result of extensive, ongoing evaluations by credit professionals who review a variety of factors, trends, and parameters/measures. Rating agencies also evaluate indicators of the City's economic base as it relates to the ability to access revenue sources (tax rates) and the capacity of the citizens to support the operations of the City (tax burden), each of which is discussed in more detail below.

The most objective indicator of how the market perceives the City's debt are the published ratings of the national services; Fitch Ratings ("Fitch"), Moody's Investors Service ("Moody's"), Standard & Poor's Ratings ("S&P") and Kroll/KBRA. The table below shows a running history of the City's ratings for uninsured debt, which generally demonstrates the agencies' stable view of the City's debt over that period.

In February 2018, S&P upgraded the City's credit rating on Covenant Bonds from AA- to AA as a result of a change in their methodology, which now views non-ad valorem and general fund pledges as equal since both are dependent on the successful operation of the City.

On October 11, 2018, Moody's Investors Service downgraded the City's Issuer Credit Rating and Excise Taxes Revenue bonds to 'A2' from 'Aa2', its Capital Projects and Capital Improvement Revenue bonds to 'A2' from 'Aa3', its Infrastructure Sales Tax and Transportation Sales Tax Revenue bonds to 'A2' from 'A1', and its Special Revenue bonds to 'A3' from 'Aa3'. Moody's stated in a credit opinion dated October 12, 2018, that their rationale for the multiple downgrades were directly related to the City's participation as a plaintiff with JEA against Municipal Energy Authority of Georgia (MEAG) in litigation to have a Florida state court invalidate a "take-or-pay" power contract between JEA and MEAG. Moody's opinion is that the City's action to participate in this litigation "calls into question its willingness to support an absolute and unconditional obligation of its largest municipal enterprise," which "weakens the City's creditworthiness on all of its debt."

The City disagreed with the action previously taken by Moody's. The City did not believe that its prior participation in the litigation with JEA in any way reflected the City's unwillingness or inability to pay its own obligations, and consistently demonstrated over time that it makes payments to all counterparties when due. In a report dated October 23, 2018, S&P Global Ratings affirmed its current 'AA' rating on each of the City's various bonds, citing that City officials have "indicated payment of current debt obligations remains a priority" and that the City's has strong finances with the ability to deal with the "unlikely situation" of having to support JEA's debt burden associated with their power contract with MEAG. Fitch Ratings took no action on the matter.

On September 28, 2020, Moody's partially reversed its position and upgraded to 'Aa3' from 'A2' the City's issuer rating. They also upgraded to 'A1' from 'A3' the City's non-ad valorem rating, to 'A1' from 'A2' the City's transportation bonds, to 'A1' from 'A2' the City's capital improvement bonds, and to 'Aa3' from 'A2' the City's Better Jacksonville sales tax bonds. The agency cited the Project J take-or-pay contract settlement between JEA and MEAG as the main driver of the upgrades. Moody's also mentioned Jacksonville's growing tax base and ample reserves as additional contributors to the decision.

On May 11, 2022, Moody's continued its reversal by upgrading to 'Aa2' from 'Aa3' the City's issuer rating, to 'Aa3' from 'A1' the City's non-ad valorem rating, and to 'Aa3' from 'A1' the City's transportation bonds. This returned the issuer and non-ad valorem ratings to levels prior to the downgrade in 2018, while the transportation bonds are now one notch higher than they were at that time.

On January 25, 2023, Moody's upgraded the City's non-ad valorem debt following its revised methodology reflecting changes in analytical considerations and debt instrument specific considerations. Consequently, City's Issuer Credit Rating was upgraded to 'Aa2' from Aa3', and City's Covenant Bonds and Better Jacksonville Transportation bonds were upgraded to 'Aa3' from 'A1', their highest ratings over the past decade.

On April 7, 2023, Fitch upgraded the City's transportation bonds to 'AA' from 'AA-' citing the City's sustained pledged revenue growth and a high level of resilience to cyclical revenue stress.

On August 9, 2024, Fitch upgraded to AA+ from AA the City's Issuer Credit Rating, Covenant and Revenue Bonds, and its Transportation debt ratings with a Stable Outlook.

On October 4, 2024, Moody's upgraded to Aa2 from Aa3 the City's Transportation debt ratings with a Stable Outlook.

On July 8, 2025, Fitch upgraded to AA- from A+ the City's BJP Infrastructure (BJP Sales Tax Revenue) debt ratings with a Stable Outlook.

On February 26, 2026, S&P upgraded to AA from AA- the City's BJP Transportation (Transportation Revenue) debt ratings with a Stable Outlook.

The most objective indicator of how the credit markets perceive the City's ability to repay its debt is the published ratings of the national bond ratings services: Moody's Investors Service ("Moody's"), Standard & Poor's Ratings Services ("S&P") and Fitch Ratings ("Fitch"). In addition, in 2021 the City added Kroll Bond Rating Agency ("Kroll") to the City's bond rating services. The City's debt is highly rated by all rating agencies. The table below shows the City's ratings for uninsured debt since 2016, which illustrates the rating agencies' view of the City's credit quality over that period.

Jacksonville, Florida - Current Bond Ratings and 10-Year History

September 30, 2026

Issuer Default Credit Rating (no outstanding G.O. bonds)

Date	Moody's	Action	Date	S&P	Action	Date	Fitch	Action	Date	Kroll	Action
Current	Aa2		Current	AA		Current	AA+		Current	NR	
5/11/2022	Aa2	Upgrade									
9/28/2020	Aa3	Upgrade									
10/11/2018	A2	Downgrade				8/9/2024	AA+	Upgrade			
As of 2016	Aa2		As of 2016	AA		As of 2016	AA		As of 2016	NR	

Covenant Bonds (Special Revenue Bonds and BJP Special Revenue Bonds)

Date	Moody's	Action	Date	S&P	Action	Date	Fitch	Action	Date	Kroll	Action
Current	Aa2		Current	AA		Current	AA+		Current	AA	
1/25/2023	Aa2	Upgrade									
5/11/2022	Aa3	Upgrade									
9/28/2020	A1	Upgrade									
10/11/2018	A3	Downgrade	2/13/2018	AA	Upgrade	8/9/2024	AA+	Upgrade	8/11/2021	AA	Assigned
As of 2016	Aa3		As of 2016	AA-		As of 2016	AA-		As of 2016	NR	

BJP Infrastructure (Better Jacksonville Sales Tax Revenue Bonds)

Date	Moody's	Action	Date	S&P	Action	Date	Fitch	Action	Date	Kroll	Action
Current	Aa2		Current	A+		Current	AA-		Current	NR	
10/4/2024	Aa2	Upgrade									
9/28/2020	Aa3	Upgrade									
10/11/2018	A2	Downgrade				7/8/2025	AA-	Upgrade			
As of 2016	A1		As of 2016	A+		As of 2016	A+		As of 2016	NR	

BJP Transportation (Transportation Revenue Bonds)

Date	Moody's	Action	Date	S&P	Action	Date	Fitch	Action	Date	Kroll	Action
Current	Aa2		Current	AA		Current	AA+		Current	NR	
10/4/2024	Aa2	Upgrade									
5/11/2022	Aa3	Upgrade									
9/28/2020	A1	Upgrade				8/9/2024	AA+	Upgrade			
10/11/2018	A2	Downgrade	2/26/2026	AA	Upgrade	4/7/2023	AA	Upgrade			
As of 2016	A1		As of 2016	AA-		As of 2016	AA-		As of 2016	NR	

Commercial Paper

Date	Moody's	Action	Date	S&P	Action	Date	Fitch	Action	Date	Kroll	Action
Current	Aa2		Current	A-1		Current	AA+		Current	NR	
						8/9/2024	AA+	Upgrade			
As of 2016	NR		As of 2016	A-1		As of 2016	AA-		As of 2016	NR	

Tax Rates

Jacksonville's tax rate is at the lower end compared to other large cities in Florida. It is important to note that Jacksonville is unique in Florida as it is both a city and county, with the respective service responsibilities and available resources of a city and county combined. This makes comparisons more difficult, but Jacksonville continues to enjoy strong budgetary flexibility to meet any future fiscal challenge. This flexibility is considered a credit positive by the rating agencies.

2025-2026 Millage Rate Comparison of Ten Largest Cities in Florida

City	Population	Municipal Millage Rate	Countywide Millage Rate	Combined Millage Rate
Tallahassee	205,623	4.4072	8.3144	12.7216
Miami	478,799	7.3900	4.9911	12.3811
Tampa	412,684	6.2076	5.5212	11.7288
Jacksonville (Duval)	**1,079,044**	**n/a**	**n/a**	**11.1919 ***
St. Petersburg	266,153	6.4525	4.5423	10.9948
Orlando	340,681	6.6500	4.4347	11.0847
Hialeah	232,243	6.3018	4.9911	11.2929
Fort Lauderdale	192,338	4.3499	5.6658	10.0157
Cape Coral	222,862	5.1471	3.7623	8.9094
Port St. Lucie	260,194	4.9750	7.0279	12.0029

** Excluding Beaches and Baldwin*
Note: Municipal and countywide millage rates exclude school district rates for this comparison.
Source: Millage rates obtained from Florida Property Tax Data Portal.
Population estimate obtained from FL Bureau of Economic and Business Research

Tax Burden

Jacksonville's modest tax rates and average tax burden form the foundation for the City's financial flexibility while maintaining its desired service levels. This revenue capacity and flexibility underpin the market's positive view of the City's debt.

III. PROJECTED IMPACT OF ALREADY AUTHORIZED BORROWING

The City's ability to meet its future debt obligations will largely depend on the growth of financial resources including sales tax receipts, as well as other indirect variables, such as estimated full value of property, personal income, and population.

Debt capacity is increased by demographic and economic growth to the extent that new resources can be captured through higher revenues driven by that demographic and economic growth. Because any projection is uncertain, it is important while planning for future debt capacity to make prudent and conservative assumptions about future growth in resources and to develop sensitivity analyses about other assumptions to ensure that an excessive level of obligations is not created. This study assumes the following:

Growth Rate & Borrowing Assumptions

	2026	2027	2028	2029	2030
Estimated Full Value	2.00%	2.00%	2.00%	2.00%	2.00%
*Population	1.15%	1.15%	1.15%	1.15%	1.15%
General Revenues	2.00%	2.00%	2.00%	2.00%	2.00%
Bond Yield, Long Term Fixed	5.00%	5.00%	5.00%	5.00%	5.00%
Bond Yield, Variable Rate Bonds	4.00%	4.00%	4.00%	4.00%	4.00%

*Based on the results from the Florida Estimates of Population and UF, BEBR, 2025

Another source from which the City obtains debt capacity is the retirement of outstanding debt. As the City retires debt, this amount becomes a potential resource for new debt issuance, upon further authorization, without adding to the City's existing debt position. Shown below is how much debt the City is paying down in FY26, as well as the scheduled retirements of debt through FY31. This table shows the City will pay down approximately $598 million of general fund debt over this period due to retirements of existing obligations. While the retirement of $389 million of BJP debt results in a positive contribution towards improving debt ratios, it does not create additional capacity to the General Fund.

Retirement of Existing Debt *(in 000s)*

Fiscal Year	General Debt	BJP Debt	Total Debt
2026	$ 107,525	$ 95,523	$ 203,048
2027	99,765	101,829	201,594
2028	75,992	51,637	127,629
2029	96,918	46,293	143,211
2030	105,443	53,826	159,269
2031	112,815	39,890	152,705
	$ 598,458	$ 388,998	$ 987,456

FY26 amounts are actuals. FY27-31 include assumed borrowing for already authorized projects.

Another potential enhancement to future debt service capacity is a greater use of "pay-as-you-go" ("PAYGO") funding of capital projects, which reduces borrowing for capital. Although rating agencies do

not set specific guidelines for determining an acceptable level of PAYGO, the use of PAYGO reduces future debt obligations and is therefore considered to be a credit positive.

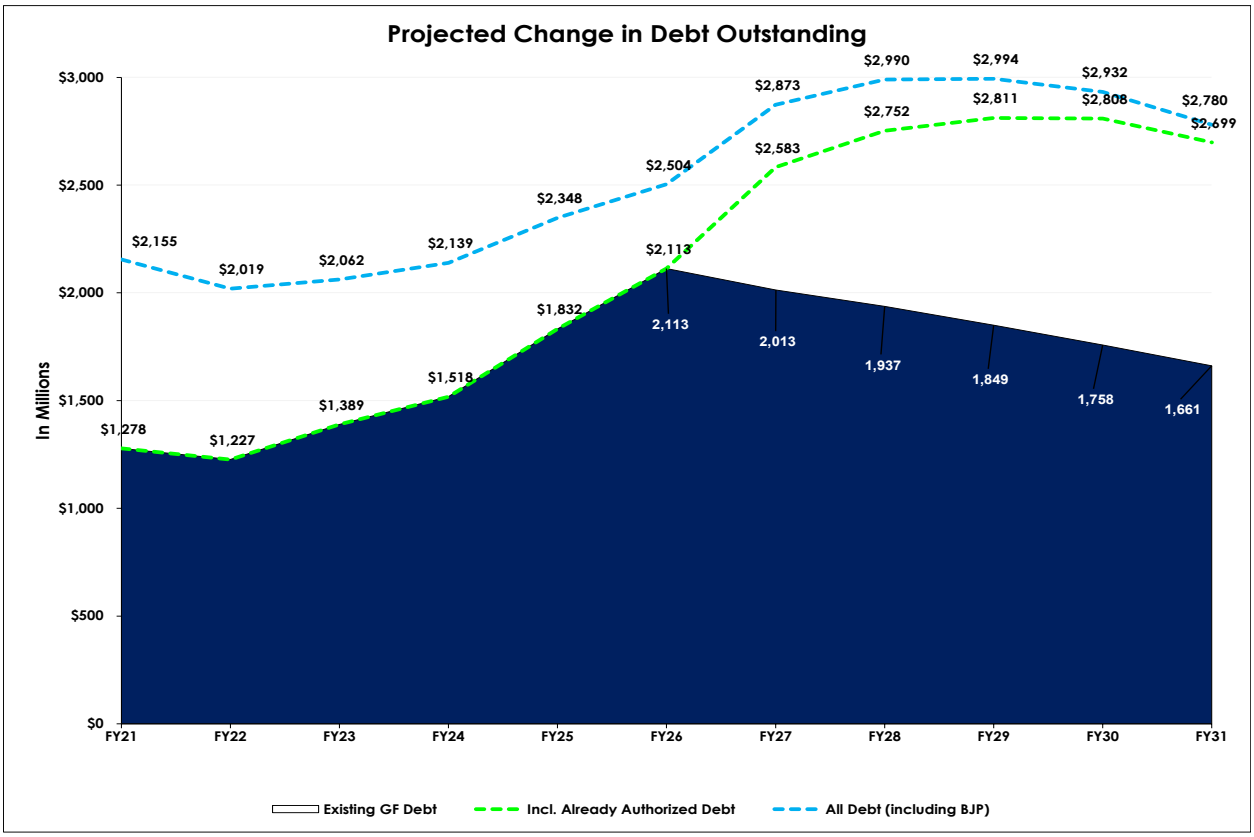
While the City's debt burden is forecasted to improve and otherwise create availability for new debt in the long term, it must be cautioned that other rising costs and other demands on City resources may offset some (or all) of this benefit. It is also important to note that these forward-looking ratios are dependent upon assumed rates of growth, which, while intentionally conservative, cannot be guaranteed.

Without further authorization of new borrowing, the City is projected to issue $1.06 billion of new money long-term debt and retire around $784 million of debt over the next five years; this would likely result in an increase in outstanding debt of $276 million from projected FY26 to FY31. However, the City has experienced multiple years of inflated capital improvement plan appropriations and will be authorizing additional stadium financing during the FY27 – 28 period. As these additional years of capital projects get layered in, projected debt outstanding will increase. The table below presents issuances and retirements (inclusive of BJP), which only reflect projects and related debt authorized through FY26. In other words, when the FY27 – FY31 capital improvement plan is approved, the FY27 projected debt will be added to the table below:

Projected Change in Debt Outstanding

FISCAL YEAR END	2026	2027	2028	2029	2030	2031
Outstanding Debt, Beginning		**$2,504,122**	**$2,872,528**	**$2,989,899**	**$2,993,688**	**$2,932,419**
Already Authorized - Prior CIP*	-	570,000	245,000	147,000	98,000	-
Debt Paydown	-	(201,594)	(127,629)	(143,211)	(159,269)	(152,705)
Outstanding Debt, Ending	**$2,504,122**	**$2,872,528**	**$2,989,899**	**$2,993,688**	**$2,932,419**	**$2,779,714**

* Assumes the CIP borrowing authorized in a particular year is actually borrowed over the course of four years (50% in Year 1, 25% in Year 2, 15% in Year 3, and 10% in Year 4)



. The scenario of no future authorization of new borrowing is not likely as the City generally authorizes capital improvements in each year's budget, and it is also expected to issue debt from FY26-28 for stadium financing. However, this illustration serves as a baseline that decisionmakers can use as they consider

adding borrowing authorizations in the future. The City is being intentional in including $0 in the capital improvement plan out years (FY30 and FY31) to "reset" the overall capital improvement plan to reasonable and sustainable amounts in the future. The City believes annual capital improvement plan years should range between $200 – 300 million

IV. COMPARISON TO INDUSTRY STANDARDS

. In assessing the City's overall creditworthiness, rating agencies use a number of ratios to assess the financial burden of outstanding debt. As a consolidated city and county government, Jacksonville faces unique obstacles in comparing its debt position to other jurisdictions since published industry medians report cities and counties separately. With that in mind, the City Council adopted seven measures discussed in Section I that are important to rating agencies and can help guide the City when making decisions that might include borrowing.

These ratios, along with total debt outstanding, have a significant impact on bond ratings which, in turn, affect the cost of borrowing. Establishing and regularly evaluating acceptable ranges for the selected ratios will allow the City to continually monitor its financial and debt positions and provide a framework for calculating theoretical debt affordability, assisting in the capital budgeting process, prioritizing capital spending, and evaluating the impact of each debt issue.

Below is a table comparing some of the City's ratios (or modified versions of them) with other cities and counties in Florida and elsewhere in the United States. In general, the comparison shows that the City of Jacksonville has an average debt burden level. As will be seen later in this study, the City has been improving in both areas over the last five years.

City/County	Current Rating[1]	Overall Net Debt as % of Full Mkt Val.	Implied GSD Debt Service as % of Operating Exp.[2]	Debt Per Capita	Available GF Balance as % of Revenues[3]
Jacksonville, FL	**AA**	**1.6%**	**6.5%**	**$2,712**	**29.8%**
Broward County, FL	AAA	1.1%	12.6%	2,465	33.5%
Hillsborough County, FL	AAA	0.5%	4.2%	899	51.4%
Miami-Dade County, FL	AA	2.8%	25.7%	8,041	19.7%
Charlotte, NC	AA+	3.1%	30.2%	7,731	16.7%
Portland, OR	AA	2.0%	11.7%	5,468	14.9%
Seattle, WA	AA+	2.1%	15.0%	8,404	40.3%

Note: For general comparison only. Jacksonville data is provided by the City of Jacksonville. All other data is sourced from Moody's Investors Service except for comparative ratings, which have been provided by S&P. The most recent available data has been used. The accuracy of data provided, as well as direct comparability to Jacksonville data, cannot be guaranteed as there can be a lack of uniformity among ratio composition and accounting methods. Certain Jacksonville metrics are not shown due to availability of comparable data.

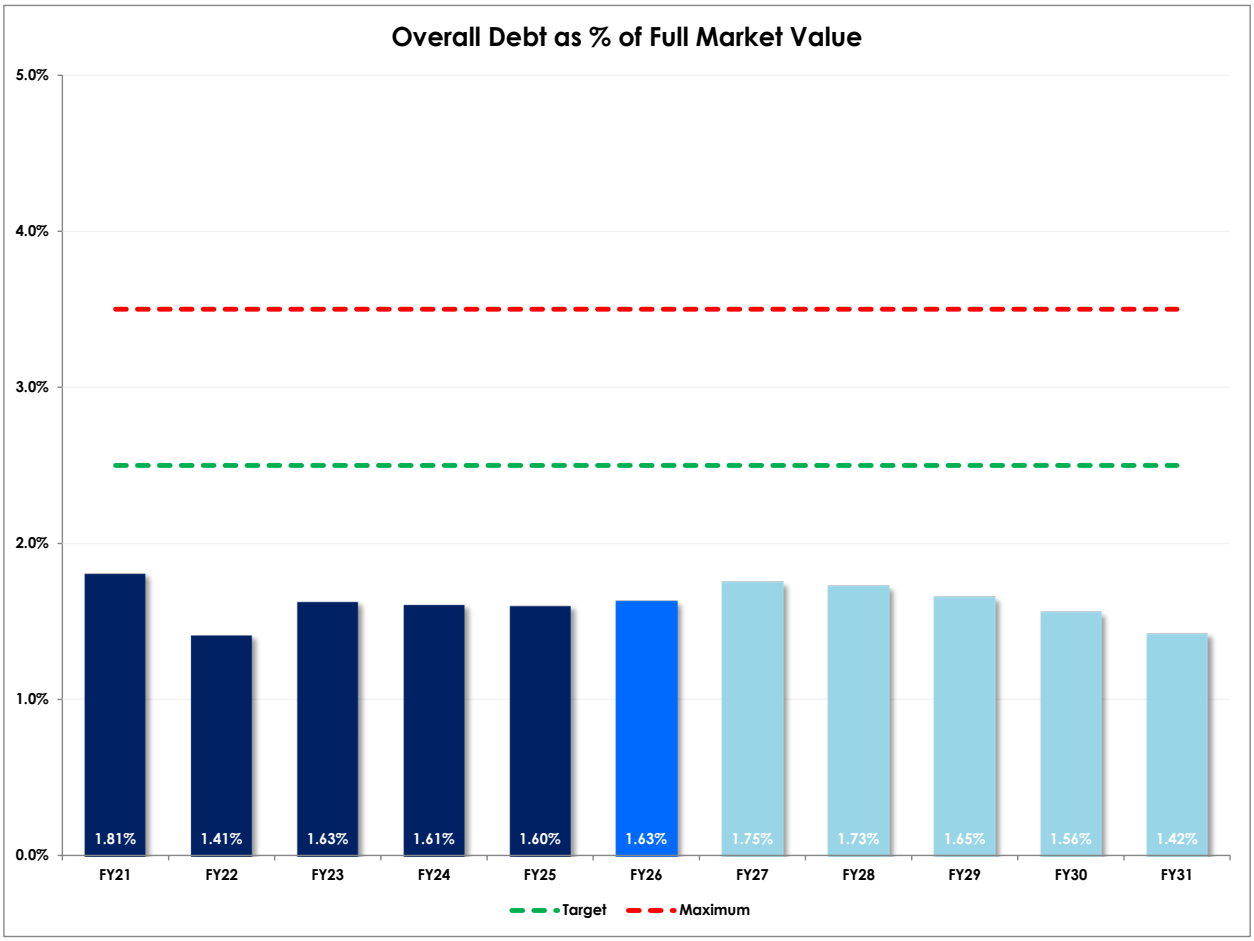
[1]Current Ratings available from S&P.

[2]Data available from Moody's is Debt Service as % of Operating Expenses, so the Jacksonville metric was modified for a more appropriate comparison; Moody's revised its methodology to reflect Available GF Balance from GF Balance in 2022

[3]Data available from Moody's is GF Balance as % of Revenues, so the Jacksonville metric was modified for a more appropriate comparison.

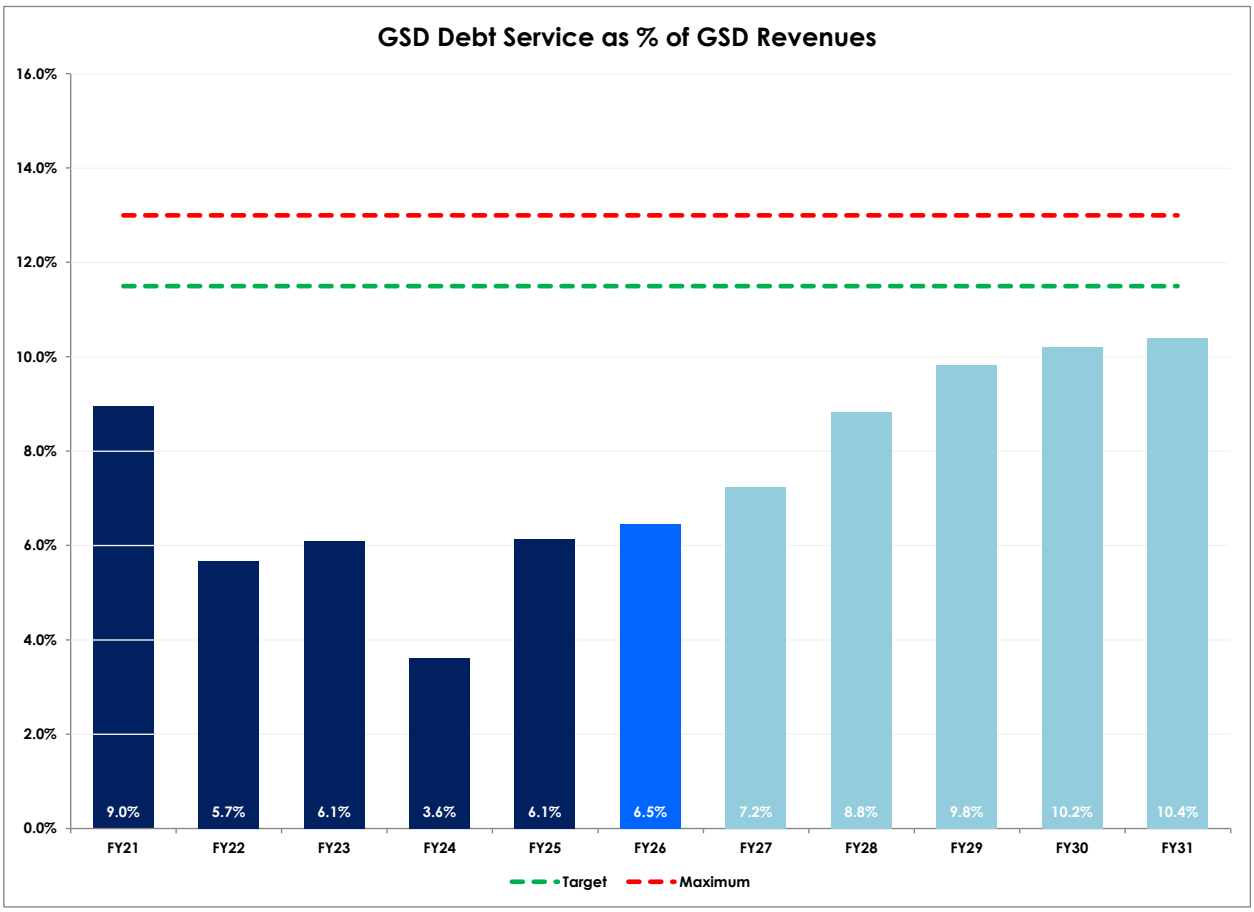
. Credit rating agencies review changes in debt ratios over time. Presentations of the City's key debt ratios for the past five years as well as projected ratios for the next five years are shown in the following pages. These ratios only include projected debt outstanding at the end of FY26, as well as an assumption for borrowing related to projects that have already been authorized by prior City budgets. No impact of the FY27 budget or beyond is included in this analysis as such will be illustrated in the second version of this report each year.

V. Baseline Projected Impacts

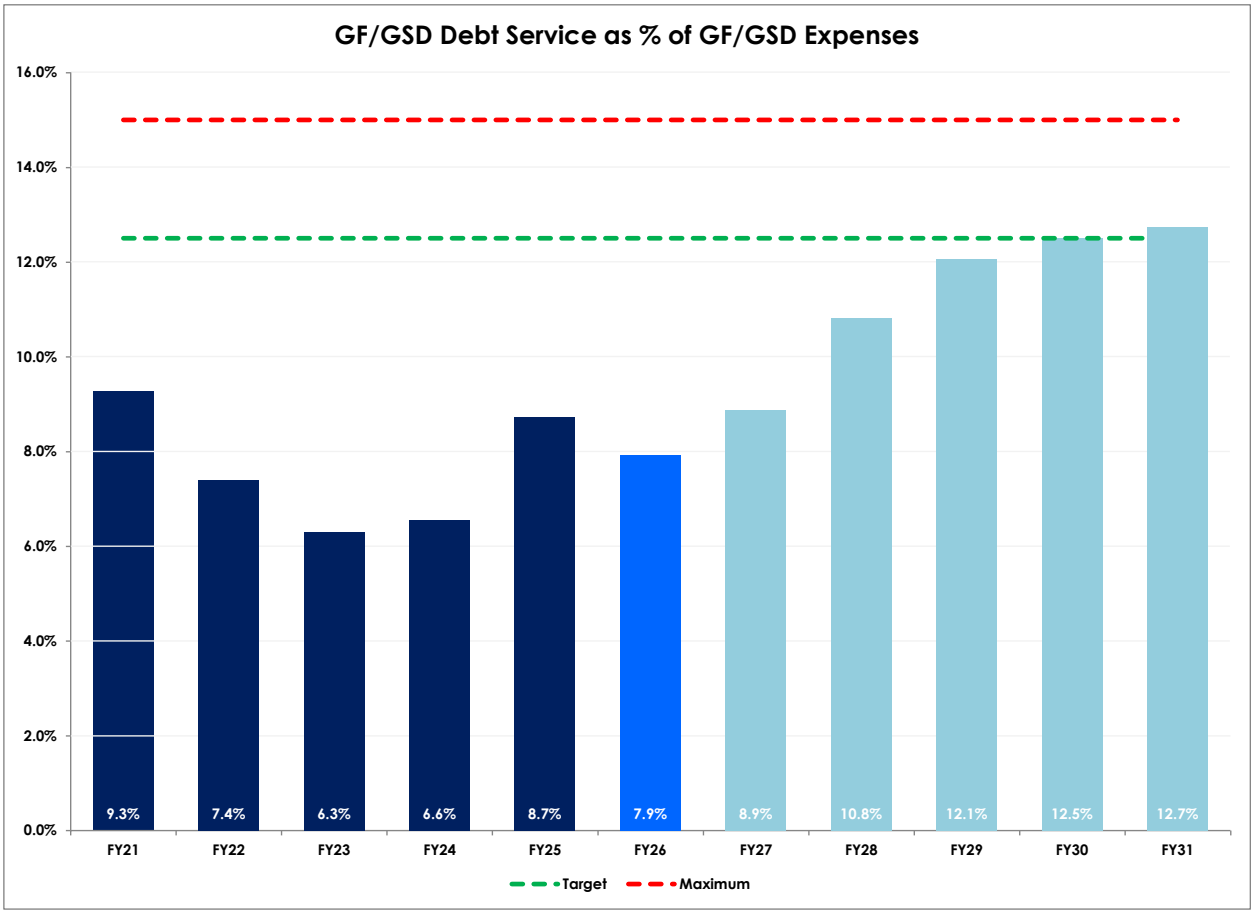


Rising market values and reduced debt outstanding in recent years have helped this ratio move towards (and below) the adopted target of 2.5% -- with FY26 projected to come in well below the target at 1.63%. On average, the City continues to pay off close to the amount of debt each year that it borrows and if the local economy stays steady, this measure should remain below target for the foreseeable future.

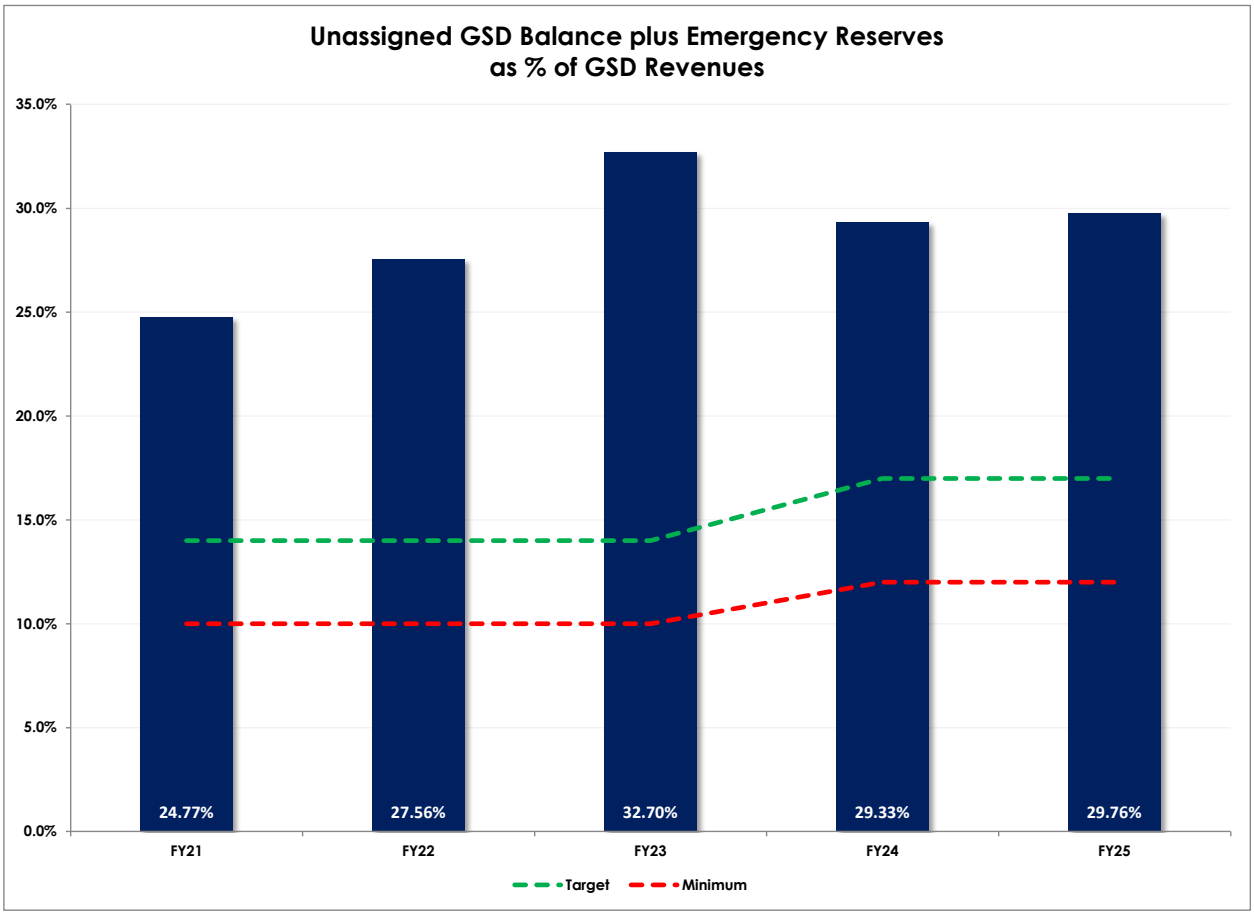
.



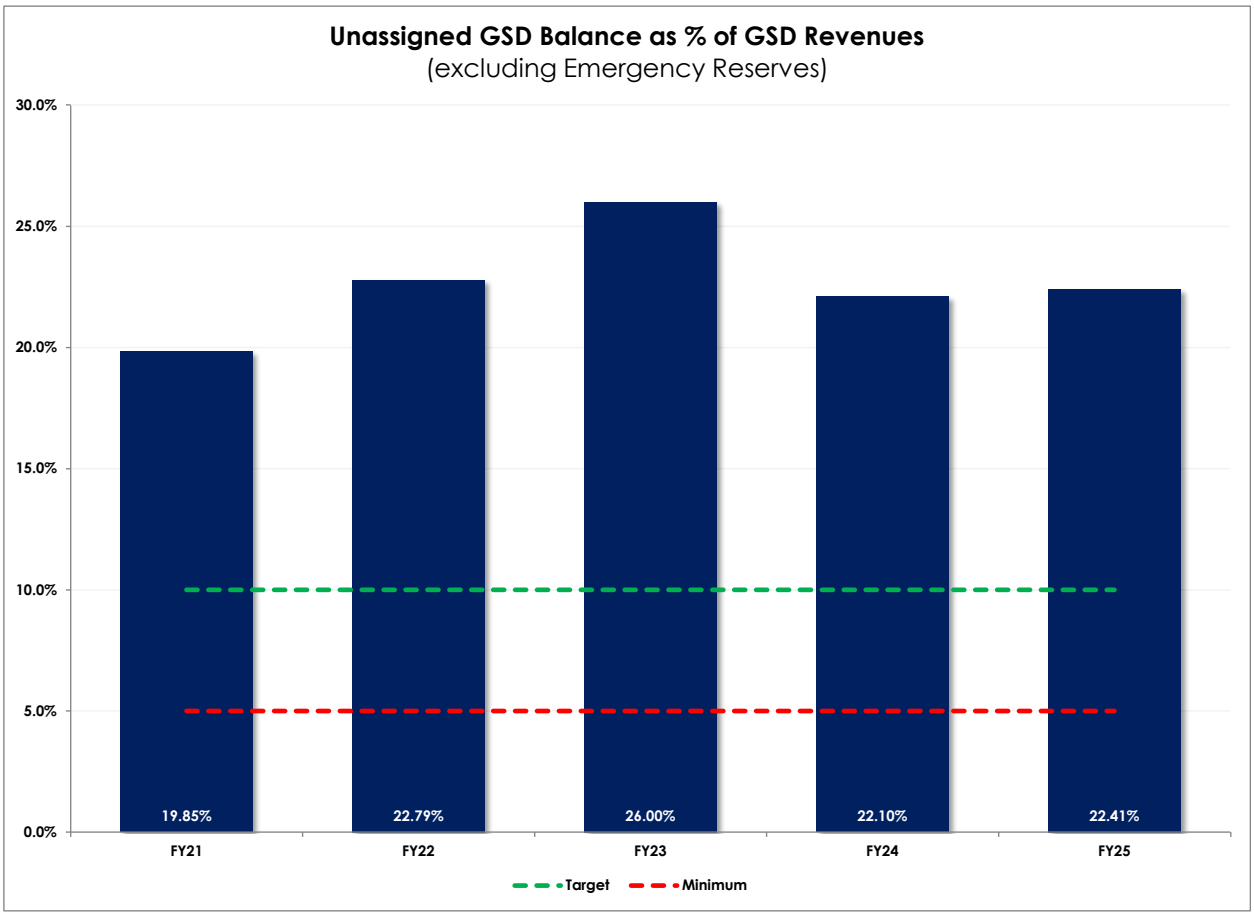
Following a general decline through FY24 with an increase in FY25, GSD Debt Service as % of GSD Revenues is expected to rise over the next few years. The structure of individual bond pay-downs sometimes introduces "lumpiness" into an issuer's annual debt service – meaning some years might be higher than others. This analysis shows that, while there is some variability over time, the City is well below (or at) the target and maximum levels established by City Council.



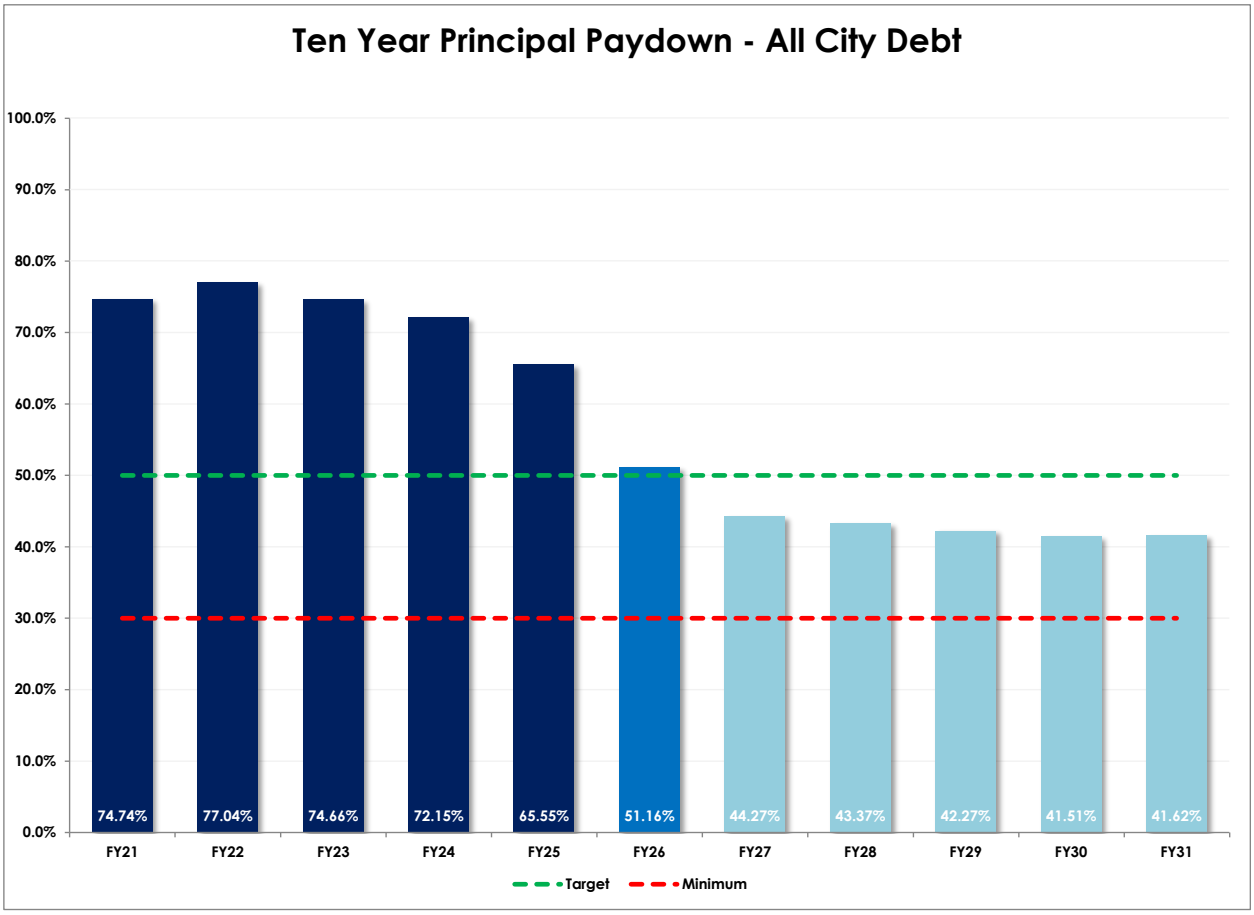
The actual GSD Debt Service as a % of GSD Expense averaged 7.65% from 2021 through 2025 with an average annual debt service of $92 million. Debt service expense is expected to grow with increased CIP spending during the next several years towards the prescribed target of 12.5%.



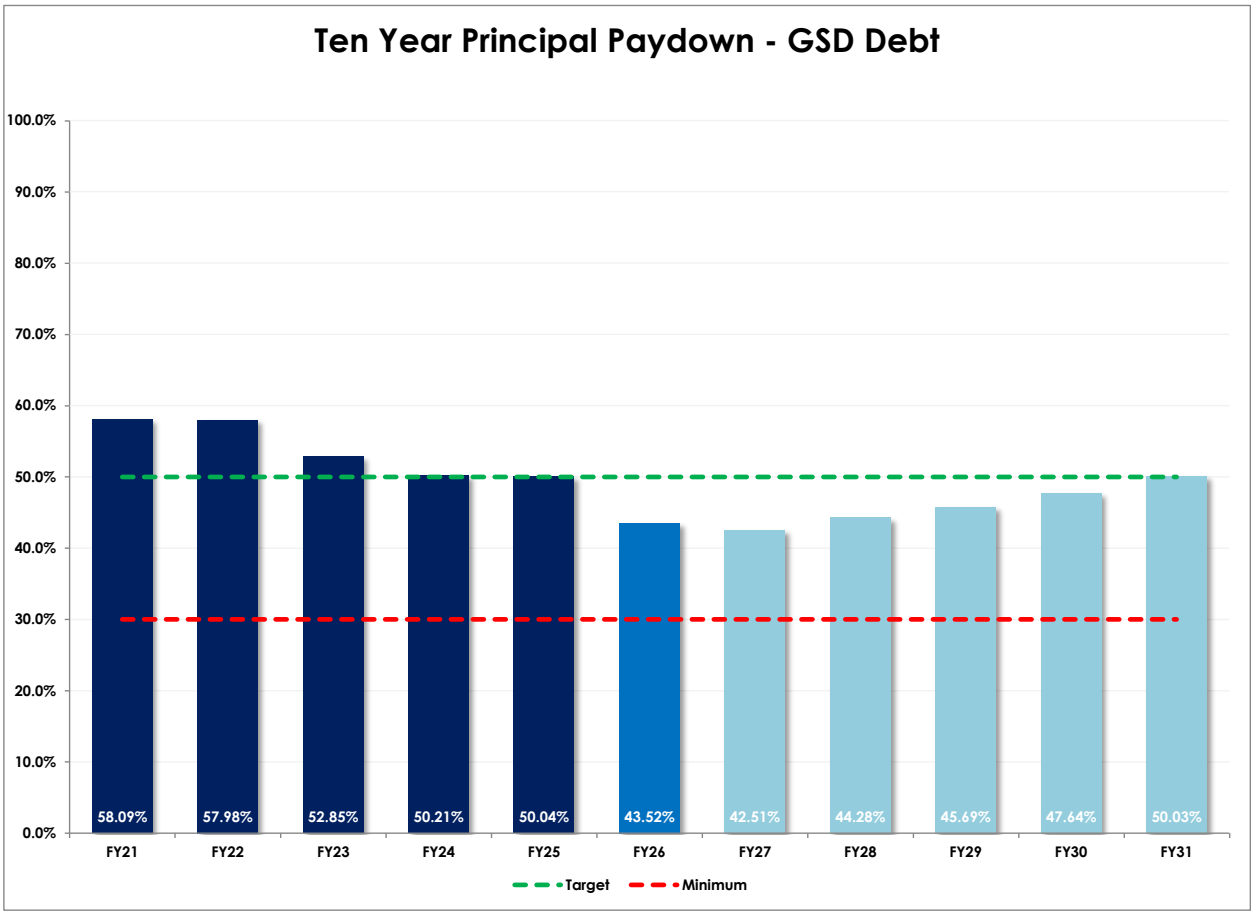
Because it is difficult to predict what Fund Balance will be at the end of FY26, the City looks at the combined Unassigned GSD Fund Balance including the City Council Emergency Reserve as a % of GSD Revenues on an actual basis. For FY25, Unassigned GSD Fund Balance including the City's emergency reserve increased to $538 million, or 29.76% of GSD Revenues. Jacksonville is well above its target balance of 14%. This ratio is a critical ratings consideration addressing the stability of financial operations, as these funds serve as a source of flexibility in times of economic and fiscal stress. It is important to remember that this range was set in the early 2000's when the City had less than 5% in reserves. There is no one "correct" level of reserves as this figure is considered alongside the remainder of the City's financial profile. Ratings agencies see the City's strong reserves as a counter to its elevated debt and pension obligations.



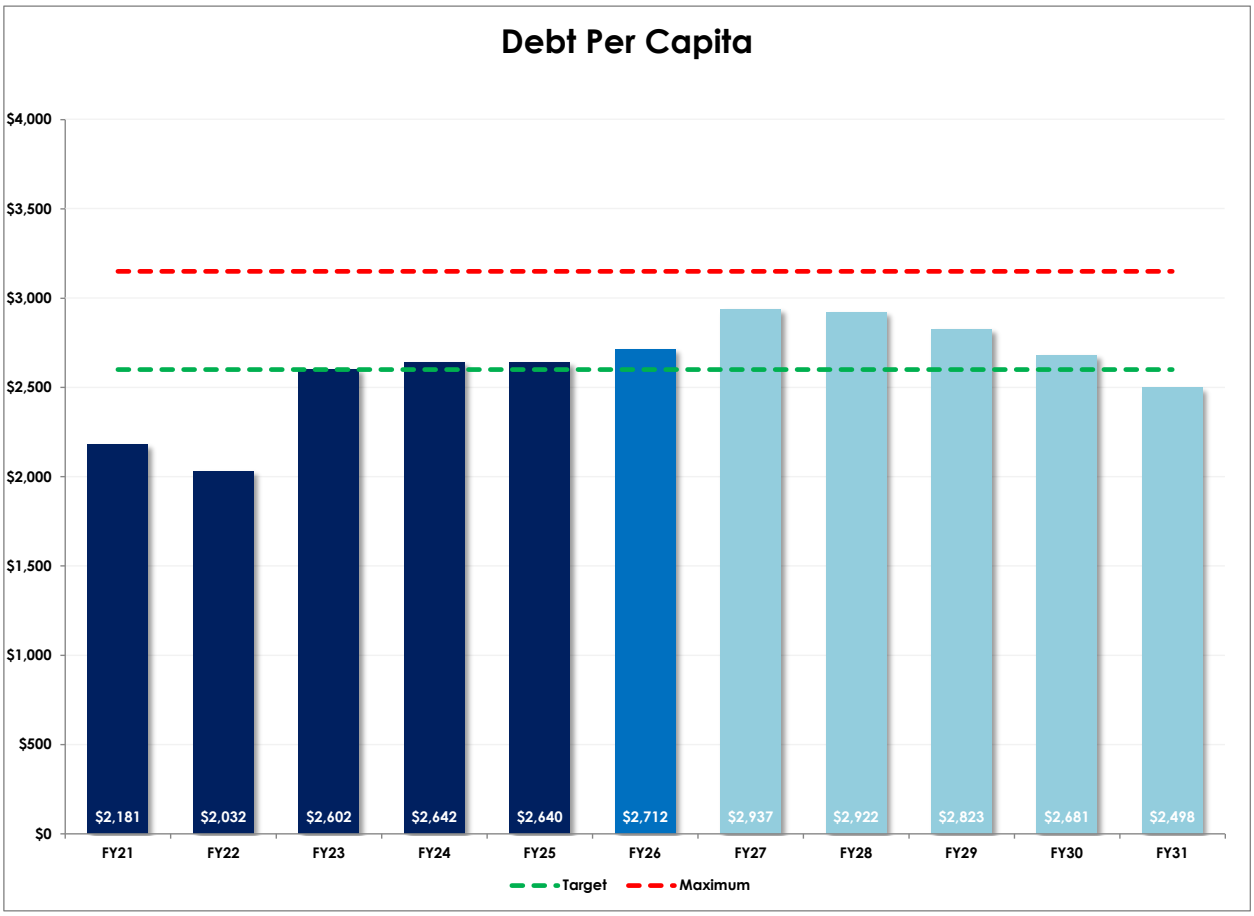
Like the previous measure, the City also looks at FY25 data here since it is difficult to predict what Fund Balance will be at the end of FY26. Unassigned GSD Fund Balance excluding City's emergency reserve for FY25 increased to $405 million, or 22.41% of GSD revenues. As discussed with the previous ratio, certain amounts of fund balance were assigned during the fiscal year for various purposes. Over time, this analysis shows the City has done a better job of setting aside reserves that can be used in times of financial stress. It is important that the City continue striving towards meeting and exceeding the established target as natural disasters or other financial emergencies may arise periodically, which require at least a temporary draw-down of these funds.



For FY26, the Ten-Year Principal Pay-down – All City Debt ratio is expected to be 51.16%, indicating that debt is being paid down more quickly than the adopted target of 50%. The City has produced significant improvement in its ten-year principal repayments over the years. A slight drop and subsequent stabilization are expected throughout the five-year period ending FY31 while maintaining the ratio well above the target as principal repayments escalate on the Better Jacksonville Plan debt. Please see the next page for a similar analysis, shown without the influence of BJP.



For FY26, the Ten-Year Principal Pay-down ratio on GSD Debt is projected to be 43.52%, which is below the adopted target of 50%. This analysis, coupled with the prior chart showing all City debt, illustrates the impact of significant pay-downs on BJP debt without any new BJP issuance. Historical paydown ratios are static and do not incorporate expected future borrowing. The ratio reflects slightly less volatility over the next few years in comparison to the All City Debt analysis due to the planned acceleration of BJP debt paydowns. The City is expected to remain below its adopted targets through FY30, albeit above the minimum threshold



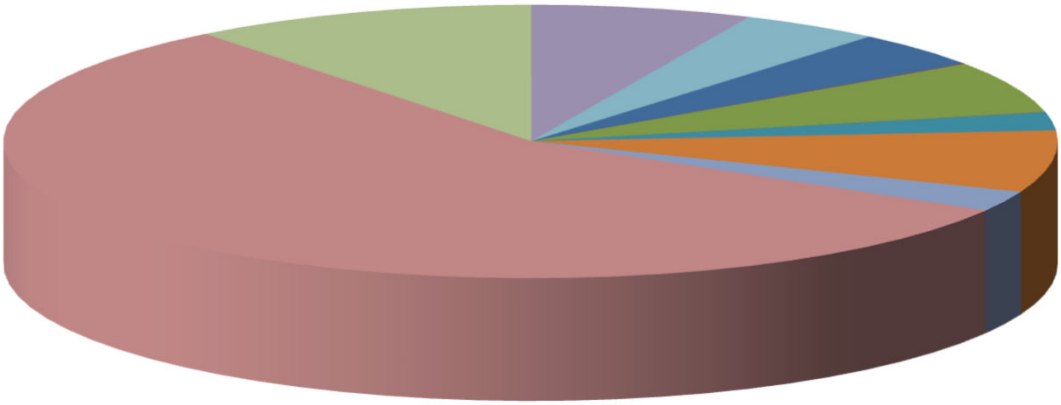
Debt Per Capita is expected to be approximately $2,712 as of the end of FY26, just exceeding the adopted target. The City is expected to maintain this metric below the maximum through fiscal year FY31.

GENERAL FUNDS

General Funds are the general operating funds of the City. They are the primary governmental fund type used to account for and report all financial resources not required to be accounted for in another fund.

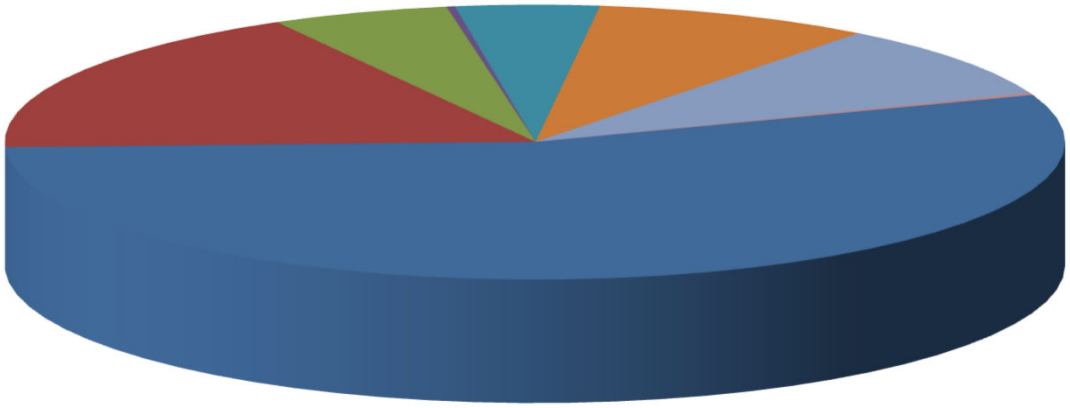
GENERAL FUND

REVENUE BY CATEGORY



- Charges for Services 4.2%
- Fines and Forfeits .1%
- Fund Balance Appropriation 6.2%
- Intergovernmental Revenue .0%
- Miscellaneous Revenue 2.1%
- Other Taxes 7.3%
- Permits, Fees and Special Assessments 2.4%
- Property Taxes 56.0%
- State Shared Revenue 10.6%
- Transfers From Component Units 6.8%
- Transfers From Other Funds 4.3%

EXPENDITURES BY CATEGORY



- Personnel Expenses 55.1%
- Operating Expenses 17.6%
- Debt Service 5.5%
- Capital Outlay .3%
- Grants, Aids & Contributions 4.4%
- Transfers to Other Funds 8.5%
- Other Uses 8.8%
- City Council Extraordinary Lapse -.2%

GENERAL FUND

Summary of Funds

Fund	Description	Personnel Expenses	Operating Expenses	Capital Outlay	Debt Service	Grants, Aids & Contrib.	Transfers to Other Funds	Other Uses	City Council Extraordinary Lapse	Approved Budget
00111	General Fund Operating	1,191,853,223	377,103,913	5,790,360	121,681,216	96,425,974	190,620,398	48,524,312	(5,200,000)	**2,026,799,396**
00112	Mosquito Control State 1		65,002	1						**65,003**
00113	Special Events - General Fund	1,818,256	2,565,204	1		184,875		3,300,000		**7,868,336**
00119	Emergency Reserve							140,338,671		**140,338,671**
00129	Multiyear Programs and Initiatives	257,892	5,461			400		3,736,647		**4,000,400**
00131	Journey Forward		100,000			1,660,000		500,000		**2,260,000**
00191	Property Appraiser	12,187,824	2,724,384	1						**14,912,209**
00192	Clerk Of The Court	2,954,552	3,166,208	4				63,581		**6,184,345**
00193	Tax Collector	22,797,689	6,340,866	3						**29,138,558**
	Total General Fund	**1,231,869,436**	**392,071,038**	**5,790,370**	**121,681,216**	**98,271,249**	**190,620,398**	**196,463,211**	**(5,200,000)**	**2,231,566,918**

General Fund Operating Fund - 00111

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Property Taxes	1,116,562,700	1,177,681,641	1,248,182,739	6.0%	70,501,098
Other Taxes	153,653,330	153,591,185	163,043,252	6.2%	9,452,067
Permits, Fees and Special Assessments	50,374,379	49,022,220	53,795,122	9.7%	4,772,902
Intergovernmental Revenue	429,976	626,470	613,992	(2.0%)	(12,478)
State Shared Revenue	232,522,358	237,361,773	236,671,399	(0.3%)	(690,374)
Charges for Services	66,954,031	78,404,573	76,865,834	(2.0%)	(1,538,739)
Fines and Forfeits	1,302,363	1,305,527	1,225,791	(6.1%)	(79,736)
Miscellaneous Revenue	44,160,462	40,067,680	43,289,263	8.0%	3,221,583
Other Sources	2,107,828	0	0		0
Transfers From Other Funds	76,802,675	115,909,057	51,630,685	(55.5%)	(64,278,372)
Transfers From Component Units	150,516,420	149,948,021	151,481,319	1.0%	1,533,298
Fund Balance Appropriation	58,858,877	0	0		0
TOTAL REVENUE	**1,954,245,399**	**2,003,918,147**	**2,026,799,396**	**1.1%**	**22,881,249**
EXPENDITURES					
Personnel Expenses	940,747,051	1,030,908,714	1,082,342,170	5.0%	51,433,456
Employer Provided Benefits	105,153,809	94,609,591	109,511,053	15.8%	14,901,462
Operating Expenses	341,795,332	341,246,021	377,103,913	10.5%	35,857,892
Capital Outlay	12,359,726	14,487,264	5,790,360	(60.0%)	(8,696,904)
Debt Service	108,782,392	124,676,961	121,681,216	(2.4%)	(2,995,745)
Grants, Aids and Contributions	101,951,601	112,654,097	96,425,974	(14.4%)	(16,228,123)
Transfers to Other Funds	245,500,291	244,756,083	190,620,398	(22.1%)	(54,135,685)
Other Uses	14,860,956	46,447,921	48,524,312	4.5%	2,076,391
City Council Extraordinary Lapse	0	(5,868,505)	(5,200,000)	(11.4%)	668,505
TOTAL EXPENDITURES	**1,871,151,158**	**2,003,918,147**	**2,026,799,396**	**1.1%**	**22,881,249**

AUTHORIZED POSITION CAP

	Adopted FY 2025 - 2026	Approved 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	Approved FY 2026 - 2027	Change From Prior Year
Advisory Boards And Commissions	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 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	1,291,662,837
Distribution to Tax Increment Districts	(38,827,831)	(41,154,458)	(43,480,098)	(43,480,098)
Net Ad Valorem Taxes	**1,116,562,700**	**1,177,681,641**	**1,248,182,739**	**1,248,182,739**
Communication Services Tax	32,353,715	33,431,594	31,679,081	31,679,081
Contributions From Component Units	0	40,000,000	0	0
Contributions From Other Local Units	139,231,451	138,798,741	140,186,728	140,186,728
Disposition Of Fixed Assets	872,016	100,000	150,000	150,000
Federal Payments	28,390	27,500	27,500	27,500
Franchise Fees	49,956,218	47,946,071	53,222,633	53,222,633
Interest and Other Earnings	25,203,028	21,093,597	24,724,017	24,724,017
Judgement And Fines	770,616	758,546	716,594	716,594
Local Business Taxes	6,919,497	6,709,608	7,265,407	7,265,407
Local Option, Use & Fuel Taxes	1,293,600	1,291,104	1,244,185	1,244,185
Non-Operating Sources	58,858,877	0	0	0
Other Charges For Services	11,027,822	12,035,670	12,001,044	12,001,044
Other Miscellaneous Revenue	2,813,052	2,695,267	2,335,068	1,749,653
Rents And Royalties	400,258	0	0	0
State Shared Revenues	232,522,358	237,361,773	225,952,033	236,671,399
Transfer In	76,802,675	75,909,057	61,630,685	51,630,685
Utility Service Taxes	113,086,518	112,158,879	122,854,579	122,854,579
TOTAL NON-DEPARTMENTAL REVENUES	**1,868,702,791**	**1,907,999,048**	**1,932,172,293**	**1,932,306,244**
DEPARTMENTAL REVENUES				
Advisory Boards And Commissions	251,449	126,500	256,750	256,750
City Council	624,638	442,360	389,528	515,510
Corrections	738,697	711,849	587,194	587,194
Downtown Investment Authority	3,025	6,000	6,000	6,000
Employee Services	33	450	350	350
Finance	160,259	72,101	87,552	125,000
Fire and Rescue-Center	50,176,648	57,939,736	59,043,245	59,043,245
Investigations & Homeland Security	1,284,605	1,536,365	1,362,848	1,362,848
Jacksonville Human Rights Commission	0	20,000	22,215	22,215
Medical Examiner	1,891,827	2,088,092	1,911,000	1,911,000
Neighborhoods	519,775	341,224	350,724	350,724
Office of Administrative Services	1,368,281	1,564,433	1,720,542	1,720,542
Office of Economic Development	87,588	66,096	0	0
Office of Ethics	28,104	55,105	40,235	40,235
Office of the Inspector General	153,830	153,523	153,523	153,523
Parks, Recreation & Community Services	1,014,528	811,250	894,150	894,150
Patrol & Enforcement	11,845,090	15,204,228	13,091,739	13,091,739
Personnel & Professional Standards	599,103	568,606	525,166	525,166
Planning and Development	957,352	1,175,000	1,055,000	1,055,000
Police Services	3,488,662	3,734,623	3,808,344	3,808,344
Public Library	2,381,446	290,056	313,984	313,984
Public Works	7,898,822	8,404,245	8,498,381	8,498,381
Supervisor of Elections	68,846	607,257	211,252	211,252
TOTAL DEPARTMENTAL REVENUES	**85,542,608**	**95,919,099**	**94,329,722**	**94,493,152**
TOTAL GENERAL FUND OPERATING REVENUES	**1,954,245,399**	**2,003,918,147**	**2,026,502,015**	**2,026,799,396**

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	30,841,080
Contributions From Local-Component Units		99,515,772	108,263,018	109,345,648	109,345,648
Contributions From Other Local Units		**139,231,451**	**138,798,741**	**140,186,728**	**140,186,728**
State Shared Revenues					
1-17 Cigarette Tax FS 21002		254,085	286,375	238,954	238,954
Alcoholic Beverage Licenses FS 561342		909,716	918,666	956,196	956,196
Constitutional Fuel Tax FS 206411a		4,833,838	4,739,612	4,646,558	4,646,558
County Fuel Tax FS 206411b		4,205,225	4,123,907	4,117,370	4,117,370
County Fuel Tax Refund FS 206414		14,896	10,000	5,000	5,000
Insurance Agent Licenses FS 624501		283,945	278,164	332,528	332,528
Local Government Half Cent Sales Tax FS 21861		126,422,760	128,576,845	119,900,324	119,900,324
Mobile Home Licenses FS 32008		290,257	285,946	281,877	281,877
Municipal Fuel Tax FS 206411c		8,917,676	9,332,640	8,912,224	8,912,224
Municipal Fuel Tax Refund FS 206414		629,436	412,000	300,000	300,000
Revenue Shared - County FS 212206d4		37,796,111	38,750,112	37,545,091	37,545,091
Revenue Shared - Municipal Sales Tax FS 212206d5		41,359,499	42,971,870	41,937,268	52,656,634
Revenue Shared - Population FS 218232		6,557,285	6,627,785	6,730,146	6,730,146
Special Fuel and Motor Fuel Use Tax		47,629	47,851	48,497	48,497
State Shared Revenues		**232,522,358**	**237,361,773**	**225,952,033**	**236,671,399**
Transfer In					
00113	Special Events - General Fund	100,000	0	0	0
00116	Downtown Economic Development Fund	169,930	0	0	0
10801	Downtown Northbank CRA Trust	2,500	2,500	2,500	2,500
10802	Downtown Southbank CRA Trust	2,500	2,500	2,500	2,500
10804	Jacksonville International Airport CRA Trust Fund	2,474,030	0	0	0
10805	King Soutel Crossing CRA Trust Fund	2,500	2,500	2,500	2,500
10806	Arlington CRA Trust	2,500	2,500	2,500	2,500
10901	Kids Hope Alliance Fund	1,406	0	0	0
11101	Community Development	128,404	136,917	136,917	136,917
11103	Homelessness Initiatives Special Revenue Fund	300,000	0	0	0
11526	General Trust & Agency - Carryforward Council-A	400,020	0	0	0
11559	Local Hospital Tax Fund	0	0	10,000,000	0
32111	Authorized Capital Projects	15,500	0	0	0
32124	Authorized Capital Projects - FY23 and Forward	25,750	10,000,000	0	0
43101	Solid Waste Disposal	55,829,926	59,066,569	45,495,648	45,495,648
51102	Motor Pool - Vehicle Replacement	0	4,500,000	5,500,000	5,500,000
53106	IT System Development Fund	200,000	0	0	0
54101	Public Building Allocations	2,147,709	2,195,571	488,120	488,120
56101	Self Insurance	15,000,000	0	0	0
Transfer In		**76,802,675**	**75,909,057**	**61,630,685**	**51,630,685**

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	592,058	519,822	574,242	574,242
City Council	13,237,998	12,614,754	13,942,767	14,056,092
Clerk of the Court-Center	1,546,579	1,526,257	1,534,165	1,534,165
Corrections	174,116,429	173,237,318	185,359,658	185,359,658
Courts	6,365,994	5,128,176	6,892,260	6,832,861
Downtown Investment Authority	1,130,525	746,336	735,960	735,960
Employee Services	7,935,337	7,308,731	7,488,107	7,488,107
Executive Office of the Mayor	5,495,524	4,864,399	5,551,230	5,305,854
Executive Office of the Sheriff	8,152,042	7,745,699	7,701,756	7,701,756
Finance	20,065,384	17,191,785	18,306,815	18,363,287
Fire and Rescue-Center	412,157,720	387,455,625	400,130,519	400,130,519
Health Administrator	1,901,227	1,895,068	2,062,241	2,062,241
Investigations & Homeland Security	117,584,142	102,498,069	100,958,072	100,958,072
Jacksonville Human Rights Commission	1,041,318	1,040,332	1,139,633	1,139,633
Medical Examiner	7,099,014	7,098,044	7,908,992	7,908,992
Military Affairs and Veterans	1,653,726	1,433,663	1,676,928	1,676,928
Neighborhoods	14,355,084	12,243,629	12,295,668	12,295,668
Office of Administrative Services	16,425,859	16,009,491	18,215,877	18,215,877
Office of Economic Development	3,360,189	3,078,542	3,322,529	3,322,529
Office of Ethics	783,022	644,469	700,240	700,240
Office of General Counsel-Center	111,081	149,978	156,330	156,330
Office of Sports and Entertainment	1,196,363	1,122,150	1,102,012	1,102,012
Office of State's Attorney	3,215,830	2,841,154	3,557,478	3,557,478
Office of the Inspector General	1,564,905	1,541,130	1,654,105	1,654,105
Parks, Recreation & Community Services	53,551,172	57,211,570	58,747,814	58,747,814
Patrol & Enforcement	260,152,483	249,267,334	252,683,571	252,683,571
Personnel & Professional Standards	40,791,232	42,659,076	44,246,614	44,246,614
Planning and Development	4,090,120	4,599,011	4,874,965	4,874,965
Police Services	61,521,741	62,564,502	82,663,718	82,663,718
Public Defender's	2,563,577	1,509,142	1,022,989	1,022,989
Public Library	43,403,987	41,534,423	45,745,274	45,745,274
Public Works	66,607,125	63,475,277	69,391,535	69,391,535
Supervisor of Elections	7,075,433	9,429,334	14,705,558	14,705,558
TOTAL DEPARTMENTAL EXPENSES	**1,360,844,220**	**1,302,184,290**	**1,377,049,622**	**1,376,914,644**
NON-DEPARTMENTAL EXPENSES				
Inter-local Agreements	2,836,647	2,877,791	3,009,643	3,009,643
Miscellaneous Appropriations	2,589,356	161,702,407	179,924,895	179,924,895
Miscellaneous Expenditures	205,985,495	214,721,938	212,721,650	202,665,463
Reserves	0	24,751,533	(6,482,838)	27,755,400
Subfund Level Activity	298,895,440	297,680,188	260,279,043	236,529,351
TOTAL NON-DEPARTMENTAL EXPENSES	**510,306,938**	**701,733,857**	**649,452,393**	**649,884,752**
TOTAL GENERAL FUND OPERATING EXPENDITURES	**1,871,151,158**	**2,003,918,147**	**2,026,502,015**	**2,026,799,396**

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	9,000
Atlantic Bch Lifeguard-Bch Cleanup	281,961	290,420	299,133	299,133
Atlantic Bch-Neptune Bch Fire Service	353,484	364,089	375,012	375,012
Beaches - Disposal Charges	1,005,756	986,382	1,022,003	1,022,003
Beaches - Other Public Safety	0	(38,600)	0	0
Jacksonville Beach Interlocal Agreement	902,946	930,034	957,935	957,935
Neptune Beach Interlocal Agreement F5290	283,500	336,466	346,560	346,560
Total Inter-local Agreements	**2,836,647**	**2,877,791**	**3,009,643**	**3,009,643**
Miscellaneous Appropriations				
415 Limit Pension Cost	0	36,000	1	1
Advisory Boards and Commissions - UAAL	0	51,359	54,766	54,766
Business Improvement District	804,877	804,877	823,834	823,834
City Council - UAAL	0	963,880	1,051,992	1,051,992
Citywide Other Economic Environment	0	(21,411)	0	0
Courts - UAAL	0	80,937	114,016	114,016
Downtown Investment Authority - UAAL	0	217,929	221,002	221,002
Employee Services - UAAL	0	496,230	526,969	526,969
Executive Office of the Mayor - UAAL	0	525,715	538,602	538,602
Finance - UAAL	0	1,224,607	1,248,359	1,248,359
Fire and Rescue - UAAL	0	61,822,965	69,248,969	69,248,969
Jacksonville Human Rights Commission - UAAL	0	132,396	137,848	137,848
Mayors Cure Violence Program - Other Public Safety	1,207	0	0	0
Medical Examiner - UAAL	0	658,619	708,878	708,878
Military Affairs and Veterans - UAAL	0	195,698	210,741	210,741
Municipal Dues & Affiliation	877,760	839,410	759,780	759,780
Municipal Dues Affiliation Sec 10 109	251,831	230,603	237,427	237,427
Municipal Dues and Affiliation - Executive	0	(21,400)	0	0
Neighborhoods - UAAL	0	921,072	1,360,074	1,360,074
North Florida Regional Council	390,673	0	390,673	390,673
Office of Administrative Services - UAAL	0	1,793,692	2,000,862	2,000,862
Office of Economic Development - UAAL	0	204,383	221,330	221,330
Office of Ethics - UAAL	0	73,377	76,455	76,455
Office of General Counsel - UAAL	0	9,050	11,320	11,320
Office of Sports and Entertainment - UAAL	0	74,523	86,664	86,664
Office of the Inspector General - UAAL	0	183,774	187,676	187,676
Office of the Sheriff Departments - UAAL	0	84,371,438	93,435,469	93,435,469
Parks, Recreation & Community Services - UAAL	0	2,689,427	2,881,774	2,881,774
Planning and Development - UAAL	0	445,963	506,396	506,396
Public Works - UAAL	0	2,015,764	2,159,086	2,159,086
Refund - Taxes Overpaid,Error,Controversy	1,374	5,000	3,500	3,500
Supervisor of Elections - UAAL	0	330,882	400,671	400,671
Tax Deed Purchases	(1,186)	80,000	50,000	50,000
Transportation Planning Organization	262,820	265,648	269,761	269,761
Total Miscellaneous Appropriations	**2,589,356**	**161,702,407**	**179,924,895**	**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	200,000
Agape Community Health Center	123,028	121,724	121,724	121,724
Alcohol Rehabilitation Program	430,810	399,989	399,989	399,989
Angel Kids Peds - Pediatric Mental Health	0	215,000	215,000	215,000
Annual Independent Audit - Legislative	411,245	429,500	444,500	444,500
Art In Public Places - Cultural Services	2,139	5,338	5,312	5,312
Art in Public Places Personnel Costs	55,385	55,385	55,385	36,001
Atlantic Bch Lifeguard-Bch Capital Outlay	582,893	47,326	33,750	33,750
BJP 20% Gas Tax Contrib To Fiscal Agent	4,841,099	4,739,612	4,646,558	4,646,558
Breeze Airways Incentive	892,645	0	0	0
Building Care, Inc	1,923	0	0	0
CIP Debt Service Repayment	66,821,055	85,856,699	85,843,261	85,843,261
Citywide Misc Expenditures Studies - Conservation an	0	(2,071)	0	0
Citywide Miscellaneous Expenditures - Financial and A	0	(189,508)	0	0
Citywide Miscellaneous Expenditures - Health Service	0	(32,734)	0	0
Citywide Miscellaneous Expenditures - Hospital Servic	0	(1,120,001)	0	0
Citywide Miscellaneous Expenditures - Industry Develo	4,692,823	0	0	0
Citywide Miscellaneous Expenditures - Other Economi	329,000	0	0	0
Citywide Miscellaneous Expenditures - Other Human S	0	(27,000)	0	0
Citywide Miscellaneous Expenditures - Other Public S	0	(70,000)	0	0
Citywide Miscellaneous Expenditures - Public Assistan	0	(29,706)	0	0
Citywide Miscellaneous Expenditures - Special Events	0	(10,388)	0	0
Citywide Miscellaneous Expenditures Other General G	0	(3,785)	0	0
Clara White Mission, Inc	174,156	0	0	0
Contribution To Shands Jax Medical Centr	56,000,000	56,000,000	56,000,000	56,000,000
Cooling Centers	0	0	10,000	10,000
Cultural Council - Program Specific Outside 118.603	750,000	0	0	0
Dun & Bradstreet Employment Creation Incentive	351,000	522,000	0	0
Dunn & Bradstreet Headquarters Retention	600,000	600,000	0	0
Economic Grant Program	7,077,230	5,823,130	0	0
Ed Ball Building	480,820	483,999	488,120	488,120
Elevate	0	100,000	0	0
Employee Parking Subsidy	479,561	531,300	456,960	456,960
Eviction Diversion – United Way of Northeast Florida	0	0	1,000,000	500,000
Family Nurturing Center of Florida	1,909	0	0	75,000
Feeding Northeast Florida	1,158,192	0	0	0
Filing Fee Local Ord Violation-Public Df	18,315	15,000	20,000	20,000
Filing Fee Local Ord Violation-St Attorn	0	52,000	52,000	52,000
Florida Black Expo - Florida Black Excellent Fest	1,025	100,000	0	0
Florida State College at Jacksonville – Fire Academy	0	3,500,000	0	0
Florida-Florida State Baseball	0	55,000	55,000	0
FOBT Pipeline, Inc.	70,730	0	0	0
FOP Foundation	26,661	200,000	0	200,000
Goodwill	318,618	0	0	0
Group Health Premium – Retiree Subsidy	0	0	1,811,573	1,901,573
Haverty's Building	1,666,888	711,572	0	0
Hearts for Minds	39,021	0	0	0
Hispanic Chamber of Commerce	15,704	0	0	0
Hogpen Creek Study	0	0	0	250,000
In The Word International Inc– Out East Community C	0	0	300,000	0

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
Infant Mortality	0	200,000	200,000	200,000
International Association of Fire Fighters	0	245,320	0	0
Jacksonville Classical Academy	0	300,000	0	0
Jacksonville Historical Society	2,527,000	200,000	200,000	200,000
Jacksonville University - Law School	3,000,000	0	0	0
Jacksonville Urban League, Inc	0	0	1,000,000	1,000,000
Jax Care Connect	1,172,649	1,499,557	0	0
Jax Care Connect – Agape Community Health Center,	0	0	166,667	166,667
Jax Care Connect – Community Health Outreach	0	0	166,667	166,667
Jax Care Connect – I.M. Sulzbacher Center for the Ho	0	0	166,666	166,666
Jax Care Connect – Mission House Clinic	0	0	166,667	166,667
Jax Care Connect – Muslim American Social Services	0	0	166,667	166,667
Jax Care Connect – Volunteers in Medicine Jacksonvil	0	0	166,666	166,666
Jax Care Connect – We Care Jacksonville	0	0	500,000	500,000
JFRD One Time Enhancement	0	0	2,000,000	0
Juvenile Justice	6,003,648	6,081,861	6,964,671	5,702,893
Kids Hope Alliance	0	75,000	0	0
License Agreements&Fees	41,110	69,265	99,525	99,525
Lift Jax	1,875	0	0	0
Lobbyist Fees	120,000	120,000	120,000	0
MAD Dads	5,041	0	0	0
Manatee Study	8,155	103,549	103,549	103,549
Mayport Waterfront Partnership	38,750	0	0	0
Medicaid Program	20,054,231	22,746,000	23,720,241	23,720,241
MLK Jr Activities	278,372	0	0	0
Needs Assessment, Accountability and Research	150,000	0	0	0
Nondepartmental Allocations	933,195	1,187,028	1,219,560	1,219,560
Opioid Epidemic Program	67,320	0	0	0
Orleck	0	0	1,500,000	750,000
Paysafe Employment Creation 2022-863	172,500	0	0	0
Paysafe HQ Relocation	300,000	0	0	0
Permanent Supportive Housing Pilot Program	307,166	0	0	0
Police Athletic League	0	0	0	350,000
PSG - Cultural Council	6,943,379	6,944,615	6,944,615	4,513,999
PSG - Micro Grant Program	0	0	216,000	140,400
Public Service Grants	6,189,015	7,200,000	6,984,000	4,539,600
Qualified Target Industries	351,313	313,050	0	0
Rev Grt 2004-274 Ramco	1,075,796	1,370,000	0	0
Rev Grt 2016-285 Amazon	1,173,905	800,000	0	0
Safety and Crime Reduction Commission	(68,652)	0	0	0
Salvation Army	0	150,000	0	150,000
SMG - Gator Bowl Game	459,871	464,409	464,409	0
Springfield Preservation and Revitalization	161,647	0	0	0
St. Johns County	0	105,100	81,005	81,005
Stormwater 501C3 Low Income Subsidy	1,524,595	1,485,303	1,537,828	1,537,828
Sulzbacher Center	215,613	0	0	0
Sulzbacher Center – Urban Rest Stop	0	400,000	400,000	400,000
Targeted Industry Program	187,500	150,000	0	0
Telehealth Safety Net / Healthlink Jax	0	1,500,000	1,500,000	750,000
Transitional Government-Mayorial	0	0	75,000	75,000
United Way 211	154,818	250,000	250,000	250,000
United Way Rental Assistance	298,380	0	0	0

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
Vacancy Pool FTE / Part-Time Hours	0	0	1	1
Vestcor Madison Palms 2022-784-E	2,233,712	0	0	0
Volunteers in Medicine	207,216	200,000	200,000	200,000
Wolfson Children's Hospital	0	0	1,999,614	1,999,614
Zoo Contract	1,282,500	1,282,500	1,282,500	1,282,500
Total Miscellaneous Expenditures	**205,985,495**	**214,721,938**	**212,721,650**	**202,665,463**
Reserves				
– Contingency – Executive	0	(2,000)	0	0
Budget Stabilization Reserve	0	1,059,243	0	0
Contingency FIND Match	0	3,060,000	2,968,515	2,968,515
Council Operating Contingency	0	100,000	100,000	100,000
Federal Matching Grants	0	6,944,496	6,079,056	6,079,056
Lapse	0	5,868,505	0	0
Mayors Executive Oper Contingency	0	100,000	100,000	100,000
Operating Budget Contingency	0	0	0	(5,200,000)
Referendum Contingency	0	0	0	6,220,000
Reserve - Federal Programs - Other Economic Enviro	0	44,910	250,000	250,000
Riverfront Parks	0	2,600,000	0	(1,029,841)
Special Council Operating Contingency - Legislative	0	(323,621)	0	0
Special Council Reserve	0	0	(26,000,000)	18,267,670
Unspecified City Council Priorities Resolution Amount	0	300,000	10,019,591	0
Youth Empowerment City Council Special Committee	0	5,000,000	0	0
Total Reserves	**0**	**24,751,533**	**(6,482,838)**	**27,755,400**

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	528,007
323 East Bay Street 2022-452-E	1,536,350	0	0	0
7G Beaver Street LLC 2024-686	0	0	188,337	188,337
Affordable Housing Trust	0	0	4,900,000	0
Arcadia 2022-617	0	405,000	416,489	416,489
Avion Partners 2023-239	0	425,000	520,609	520,609
BGFP – FreezePak 2022-618	0	558,000	567,000	567,000
Cathedral Arts – Military Children	0	250,000	0	0
Citywide - Other General Governmental Services	0	98,284	0	0
Citywide Other Human Services	0	(5,000)	0	0
Code Compliance Forgivable Loan (CCR)	0	(55,842)	0	0
Community Benefits Agreement - Eastside	0	4,000,000	4,000,000	4,000,000
Contributions To-From JTA - Other Transportation Ser	1,807,768	1,819,215	1,897,704	1,897,704
Court Costs $65 Fee FS: 939.185	500,000	250,000	0	0
Creekside at Timuquana – Greenleaf 2024-036	0	4,969,900	0	0
Danone 2022-862	0	403,000	380,000	380,000
Dun & Bradstreet Employment Creation Incentive	0	0	586,500	586,500
Dunn & Bradstreet Headquarters Retention	0	0	600,000	600,000
Duval County Fair Association (DCFA) 2024-285-E	0	1,500,000	0	0
East Union Holdings - Union Terminal Warehouse	8,285,793	0	0	0
Economic Grant Program	0	0	2,444,515	2,444,515
Ed Ball Building	1,000,000	0	0	0
Executive	0	(9,316)	0	0
Exel Inc dba DHL Supply 2023-603	0	0	347,000	347,000
FAMIS / BPREP Annual Maintenance	0	259,000	254,500	254,500
Financial and Administration	0	(5,180)	0	0
Fire Watch	(13,255)	0	0	0
Florida Mechanical Systems 2022-277-A	0	74,000	42,503	42,503
FOC QOF, LLC 2024-418-A	0	1,000,000	154,000	154,000
Fuqua BCDC - One Riverside	7,600,000	0	0	0
Genuine Giants LLC 2024-728	0	0	29,620	29,620
Hillman Group 2020-667-A	0	60,000	64,279	64,279
Historic Preservation, Restoration and Rehabilitation F	0	(64,636)	0	0
Homelessness	0	1,844,000	1,313,100	1,313,100
Intercontinental Exchange 2024-836	0	0	500,000	500,000
Interfund Transfer - Interfund Group Transfer	187,181,360	262,448,785	211,762,222	206,912,530
JAX SYMPHONY	500,000	0	0	0
JIA Area Redevelopment CRA Trust	7,113,357	0	0	0
Johnson and Johnson 2021-889	0	740,000	0	0
JPA Contributions To-Fr JPA	11,980,390	14,805,819	12,673,348	12,673,348
Juliette Balcony 2025-183	0	2,560,000	0	0
Kelco Cl Park - Home2Suites	238,522	238,522	238,552	238,552
LAPSE Personnel LAPSE-Contingency	0	(4,914,206)	(5,286,804)	(5,286,804)
Lease Payments - Legislative	0	(600)	0	0
Mental Health Offender Program	575,000	600,000	600,000	600,000
Neighborhood Initiatives	55,000	55,000	55,000	55,000
Paysafe Employment Creation 2022-863	0	501,000	772,500	772,500
Paysafe HQ Relocation	0	300,000	300,000	300,000
Qualified Target Industries	0	0	156,500	156,500
RD River City Brewery, LLC	39,000,000	0	0	0

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
Rev Grt 2004-274 Ramco	0	0	357,584	357,584
Rev Grt 2016-285 Amazon	0	0	1,105,528	1,105,528
Rev Grt 2016-791 Uptown Rivercity Crossn	0	280,000	415,139	415,139
Riverfront Parks	0	0	1,257,749	1,257,749
Sam's East 2023-332	0	260,000	277,297	277,297
Special Revenue and Refunding Bonds, Series 2014	115,021	0	0	0
Special Revenue and Refunding Bonds, Series 2019A	9,328,814	0	0	0
Special Revenue Bonds, Series 2016A	4,542,124	0	0	0
Special Revenue Bonds, Series 2022C	173,219	0	0	0
Special Revenue Bonds, Series 2023	1,755,669	0	0	0
Special Revenue Refunding Bonds, Series 2017A	509,127	0	0	0
Special Revenue Refunding Bonds, Series 2022A	12,173,730	0	0	0
Springfield MF Partners 2022-905	1,000,000	1,000,000	329,000	329,000
Sysco 2025-481	0	0	547,980	547,980
Targeted Industry Program	0	0	150,000	150,000
Taxable Special Revenue and Refunding Bonds, Serie	1,907,201	0	0	0
Tenant and Leasehold Improvements	0	0	14,000,000	0
The Haskell Co./Project Blue Sky	0	0	337,500	337,500
Travel & Related Activities	250	465,785	465,785	465,785
WJCT Lease Payment	30,000	30,000	30,000	30,000
Total Subfund Level Activity	**298,895,440**	**297,680,188**	**260,279,043**	**236,529,351**
TOTAL NON-DEPARTMENTAL EXPENDITURES	**510,306,938**	**701,733,857**	**649,452,393**	**649,884,752**

General Fund Operating
Fund - 00111
Expenditures By Proposed Budget Category

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
Salaries	670,301,998	731,654,040	764,288,923	4.5%	32,634,883
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	92,984,621	5.0%	4,399,704
Other Operating Expenses	114,017,257	105,653,315	118,777,058	12.4%	13,123,743
Library Materials	4,944,608	4,894,248	4,894,248	0.0%	0
Capital Outlay	6,832,225	9,593,016	896,112	(90.7%)	(8,696,904)
Capital Outlay - Debt Funded	582,893	0	0		0
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 and Contributions	94,284,759	106,630,197	84,069,535	(21.2%)	(22,560,662)
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	42,282,825	9.4%	3,623,119
Transfers to Other Funds	188,266,773	192,760,435	154,417,776	(19.9%)	(38,342,659)
General Fund - Loan / Loan Repayment	57,233,518	51,995,648	36,202,622	(30.4%)	(15,793,026)
Other Uses	4,230,540	0	0		0
Extraordinary Lapse	0	(5,868,505)	(5,200,000)	(11.4%)	668,505
TOTAL EXPENDITURES	**1,871,151,158**	**2,003,918,147**	**2,026,799,396**	**1.1%**	**22,881,249**

General Fund Operating
Fund - 00111
Non-Departmental Expenditures By Proposed Budget Category

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
Salaries	0	0	10,001		10,001
Calculated Vacancy Rate Contra Expense	0	(4,914,206)	(5,286,804)	7.6%	(372,598)
Pension Costs	0	159,483,680	177,389,919	11.2%	17,906,239
Internal Service Charges	772,720	750,317	804,795	7.3%	54,478
Insurance Costs and Premiums - Allocations	491,614	438,619	416,577	(5.0%)	(22,042)
Professional and Contractual Services	2,128,956	3,811,723	2,695,574	(29.3%)	(1,116,149)
Other Operating Expenses	48,022,029	31,744,341	33,088,090	4.2%	1,343,749
Capital Outlay - Debt Funded	582,893	0	0		0
Debt Service	37,605,007	35,455,471	32,641,530	(7.9%)	(2,813,941)
Payment to Fiscal Agents	9,230,112	6,245,612	4,646,558	(25.6%)	(1,599,054)
Debt Management Fund Repayments	70,260,813	88,496,746	88,738,186	0.3%	241,440
Grants, Aids and Contributions	88,045,661	95,414,467	76,680,385	(19.6%)	(18,734,082)
Economic Incentives	7,666,842	6,023,900	12,356,439	105.1%	6,332,539
Contingencies	0	36,203,906	40,283,104	11.3%	4,079,198
Transfers to Other Funds	188,266,773	192,760,435	154,417,776	(19.9%)	(38,342,659)
General Fund - Loan / Loan Repayment	57,233,518	51,995,648	36,202,622	(30.4%)	(15,793,026)
Extraordinary Lapse	0	(2,176,802)	(5,200,000)	138.9%	(3,023,198)
TOTAL EXPENDITURES	**510,306,938**	**701,733,857**	**649,884,752**	**(7.4%)**	**(51,849,105)**

Advisory Boards And Commissions
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved 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					
Personnel Expenses	416,598	365,735	371,299	1.5%	5,564
Employer Provided Benefits	41,826	41,009	63,817	55.6%	22,808
Operating Expenses	133,634	121,072	139,126	14.9%	18,054
City Council 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	Approved 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	Approved 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-Center	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 FUND

BACKGROUND
This area includes the boards and commissions that are part of the annual budget process and receive some funding from the General Fund which include the Civil Service Board, the Construction Trades Qualifying Board, and the Mayor's Commission on the Status of Women.

MAJOR PROGRAMS AND SERVICES
Civil Service Board
Board Liaison: Coordinates Board meetings, updates, and official actions with other City departments, local agencies, and community members.
Employee and Prospective Employee Guidance: Provides directions on procedures and guidance to City employees or prospective employees for filing appeals or grievances.

Construction Trades Qualifying Board
Tests and issues local contractor licenses. Serves local contractors and property owners who file complaints against contractors. Coordinates with Building and Inspection Division within Planning and Development department since they present the property owner's complaints to the Board.

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

REVENUE
Charges for Services
This category includes revenues generated by the Construction Trades Qualifying Board for contractor certification, renewal fees and examination fees. Contractor certifications are renewed every two years, which drives the $130,000 increase for FY 27.

Fines and Forfeits
This category houses code violation fines within the Construction Trades Qualifying Board activity. The increase of $750 is based on current actuals.

Miscellaneous Revenue
This houses revenues from miscellaneous sales and charges. The decrease of $500 is due to low historical actuals.

EXPENDITURES
Personnel Expenses
This category includes funding for full-time and part-time salaries, overtime and other earnings, as well as parking stipends, and pension costs. The category includes the impact of the 10/01/26 wage increase and other items related to the current union contracts.

Employer Provided Benefits
This category includes employer-paid payroll taxes, employee insurance and other employee benefit costs including workers compensation costs. Of the $22,808 increase in this category, $22,437 is due to a one-time true up of group health costs.

Operating Expenses
This category houses various operating expenses such as professional services, supplies, insurance costs, and allocations from the City's various internal service providers. The largest items include $49,457 in facility costs, $43,912 in Office of General Counsel (OGC) legal charges, $17,566 in IT computer system maintenance and security costs, and $12,609 in mailroom charge. The change in this category is primarily driven by the increases of $13,366 in Office of General Counsel (OGC) legal charges to better

align with recent billings, $4,609 in IT computer system maintenance and security costs due to an overall increase resulting from Technology Solutions' new cost allocation system, and $3,085 in mailroom charge. These are somewhat offset by the decrease of $4,280 in ITD replacements.

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 have been removed for the FY 27 budget.

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

City Council
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Charges for Services	350,850	198,310	300,000	51.3%	101,690
Miscellaneous Revenue	273,788	244,050	215,510	(11.7%)	(28,540)
TOTAL REVENUE	624,638	442,360	515,510	16.5%	73,150
EXPENDITURES					
Personnel Expenses	9,388,670	7,016,542	7,433,186	5.9%	416,644
Employer Provided Benefits	809,225	666,371	1,079,717	62.0%	413,346
Operating Expenses	3,040,103	3,279,516	3,543,468	8.0%	263,952
Other Uses	0	1,855,800	1,999,721	7.8%	143,921
City Council Extraordinary Lapse	0	(203,475)	0	(100.0%)	203,475
TOTAL EXPENDITURES	13,237,998	12,614,754	14,056,092	11.4%	1,441,338

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Approved 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	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
Council Auditor	3,278,142	2,785,733	3,098,270	11.2%	312,537
Council Members Direct	1,985,948	1,928,931	2,130,527	10.5%	201,596
Council Operations	7,197,834	7,111,776	7,993,206	12.4%	881,430
Value Adjustment Board	776,074	788,314	834,089	5.8%	45,775
DEPARTMENT TOTAL	13,237,998	12,614,754	14,056,092	11.4%	1,441,338

CITY COUNCIL
GENERAL FUND OPERATING FUND

BACKGROUND
Duval County Charter: Article 5 Section 5.01, Section 5.10, Section 5.12
City of Jacksonville Ordinance Code: Chapter 10, Chapter 11 Section 11.101, Chapter 13
The City Council is a legislative branch of the City of Jacksonville.

MAJOR PROGRAMS AND SERVICES
This Department houses the operations of the Legislative Branch of the City of Jacksonville, which includes areas listed below:
Director / Council Secretary

- The Office of the Council Secretary provides oversight for and manages the department; it also serves as the Director for the Office of City Council.
- The Administrative Services is responsible for performing the administrative functions for the City Council.
- The Legislative Services Division is responsible for the legislative process
- The Council Research Division provides research and analysis of legislative proposals and projects.
- The Public Information Office is responsible for performing all processes which deliver City Council-related information to the public.
- The Value Adjustment Board reviews appeals from decisions made by the Duval County Property Appraiser.

Council Auditor's Office

- Audit: Conduct a continuous internal audit of the fiscal operations of the consolidated government and all independent agencies to meet legal requirements and to improve operations or programs, while also assisting the external auditor with work performed on the City's annual financial audit.
- Legislative Review: Provide transparency and accountability to the legislative process, including review of the Mayor's proposed annual budget, for the Council to make informed decisions.
- Special Projects: Provide information and support to the City Council through research and analysis, including the compilation and presentation of quarterly financial reports from the City and independent agencies.

Tourist Development Council

- The Tourist Development Council program and services reside in separate special revenue funds (FD 10301 and FD 10304).

SERVICE LEVELS
Council Staff Services:
Additional annual funding of $112,872 was provided, including $7,872 for new dues and subscriptions, $25,000 for a part-time retired JSO officer, and $80,000 for professional media services.

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

This category primarily includes a reimbursement from the Duval County School Board for 2/5 of the cost of the Value Adjustment Board as directed by Florida Statute. The change in this area is therefore mainly driven by the change in the budgeted reimbursement from the School Board.

EXPENDITURES

Personnel Expenses

This category includes funding for full-time and part-time salaries, overtime and other earnings, as well as parking stipends, and pension costs. The category includes the impact of the 10/01/26 wage increase and other items related to the current union contracts, along with a $106.075 increase in overtime for JSO security. These costs were slightly offset with a reduction of $57,231 in part-time salaries.

Employer Provided Benefits

This category includes employer-paid payroll taxes, employee insurance and other employee benefit costs including workers compensation costs. The increase of $413,346 is mainly due to a one-time true up of group health costs.

Operating Expenses

This category houses various operating expenses such as professional services, supplies, insurance costs, and allocations from the City's various internal service providers. Several large expenditures including Office of General Counsel legal charges totaling $1.55 million, other professional services totaling $552,220, and allocated building costs of $498,470. The change in this category is mostly driven by an increase of $291,026 in OGC legal charges.

Other Uses

$1.99 million is placed in a contingency to cover the personnel expenses for Council members. This funding was appropriated separately through ordinance 2026-0513-E.

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.

The Council President position and 18 Council Member positions are not included in the budget bill due to conflict of interest; those 19 positions were authorized separately through ordinance 2026-0513-E.

Clerk of the Court
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
EXPENDITURES					
Operating Expenses	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	Approved 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	Approved 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 - CENTER
GENERAL FUND OPERATING FUND

BACKGROUND
Title V/Judicial Branch/Chapter 29/Court System Funding - Counties are required by s. 14, Art. V of the State Constitution to fund the cost of communications services, existing radio systems, existing multiagency criminal justice information systems, and the cost of construction or lease, maintenance, utilities, and security of facilities for the circuit and county courts, public defenders' offices, state attorneys' offices, guardian ad litem offices, and the offices of the clerks of the circuit and county courts performing court related functions. The Clerk's office has paid for the Courthouse (facilities) for at least the last 10 years from the Clerk of the Court's Fund Balance. The Clerk of the Court's fund balance is not sufficient to cover these costs in FY 27.

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

MAJOR PROGRAMS AND SERVICES
Fulfilling the Clerk of the Court's County functions related to Official Records, Recording, Tax Deeds, Marriage Licenses, and Passports, as well as county funding of certain court-related functions pursuant to Florida Statute 29.008.

EXPENDITURES
Operating Expenses

This category houses the Public Building internal service allocation for the Clerk of Court related to the Courthouse Complex. This allocation will remain in the General Fund Operating fund until such time as the Clerk of Court's fund 00192 has excess revenue and/or fund balance to cover its normal operating costs.

Corrections
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved 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					
Personnel Expenses	111,708,759	109,011,241	115,656,055	6.1%	6,644,814
Employer Provided Benefits	14,250,670	12,809,210	13,480,160	5.2%	670,950
Operating Expenses	48,092,865	51,416,862	56,223,438	9.3%	4,806,576
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	Approved 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	Approved 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

CORRECTIONS
GENERAL FUND OPERATING FUND

BACKGROUND
Florida Statute: Chapter 30 Section 30.15(5)
Duval County Charter: Article 8 Section 8.01
City of Jacksonville Ordinance Code: Chapter 37 Section 37.107
The Jacksonville Sheriff's Office is a constitutional office in the City of Jacksonville.

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

SERVICE LEVELS
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 revenue sources, the largest being $112,457 in subsistence fees. The net change in this category is primarily driven by a decrease of $19,624 in subsistence fees revenue, although this is somewhat offset by an increase of $2,980 in revenues from housing Federal prisoners.

Miscellaneous Revenue
This amount represents anticipated miscellaneous sales and charges.

EXPENDITURES
Personnel Expenses
This category includes funding for full-time and part-time salaries, overtime and other earnings, as well as parking stipends, and pension costs. The category includes the impact of the 10/01/26 wage increase and other items related to the current union contracts, as well as costs related to the additional positions added to the department as detailed in Authorized Position Cap section, and an increase of $1.1 million in overtime costs. These are partially offset by reductions of $847,759 in part-time salaries and $580,932 in terminal leave.

Employer Provided Benefits
This category includes employer-paid payroll taxes, employee insurance and other employee benefit costs including workers compensation costs. The net increase of $670,950 is mainly due to increases in health and group hospital insurance associated with one-time true up of group health costs and the additional added positions as detailed in Authorized Position Cap section.

Operating Expenses

This category includes a variety of expenditures, the largest of which are $26.37 million for the inmate health care contract cost, $10.15 million for security guard service costs at the courthouse and other facilities, $7.46 million for inmate food service costs at the jails, $5.28 million for facility costs including maintenance and utilities, and $1.05 million for other operating supplies. The net change in this category is mainly driven by increases of $1.56 million in contractual services for inmate health care, $1.04 million in inmate food service costs, $1.01 million in security guard services, and $734,943 in general liability insurance.

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.

Courts
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
EXPENDITURES					
Personnel Expenses	427,778	764,284	774,227	1.3%	9,943
Employer Provided Benefits	52,316	85,605	121,915	42.4%	36,310
Operating Expenses	5,557,415	4,185,037	5,936,718	41.9%	1,751,681
Capital Outlay	236,985	0	1		1
Debt Service	91,500	93,250	0	(100.0%)	(93,250)
TOTAL EXPENDITURES	6,365,994	5,128,176	6,832,861	33.2%	1,704,685

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Approved 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	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
Circuit Court	1,673,478	1,417,031	1,829,650	29.1%	412,619
County Court	4,692,516	3,711,145	5,003,211	34.8%	1,292,066
DEPARTMENT TOTAL	6,365,994	5,128,176	6,832,861	33.2%	1,704,685

COURTS
GENERAL FUND OPERATING FUND

BACKGROUND
Florida Statute: Chapter 26
Duval County Charter: Article 12 Sections 12.03 – 12.05
The Circuit and County Courts for the Fourth Judicial Circuit is an agency of the State of Florida.

MAJOR PROGRAMS AND SERVICES
Chapter 29.008 of the Florida Statutes requires the City of Jacksonville to provide the Courts and Juvenile Guardian Ad Litem with office space, utility, maintenance, security, and communication services as may be necessary for the proper and efficient functioning of their offices.

The City goes above and beyond what is required in the Florida Statutes and uses its general revenue to fund court activities including:

- $488,520 for judicial support including three full-time positions, travel, food, supplies, dues and memberships to various organizations including the Florida Bar.
- $633,380 for the municipal code violation hearing office including seven full-time positions.

SERVICE LEVELS
The City increased funding within the courts by $198,000 annually to lease six new security scanning devices for the courthouse.

EXPENDITURES
Personnel Expenses
This category includes funding for full-time and part-time salaries, overtime, other earnings and pension costs. The category includes the impact of the 10/01/26 wage increase and other items related to the current union contracts.

Employer Provided Benefits
This category includes payroll taxes, employee insurance and workers compensation costs. Of the increase in this category, $36,381 is due to a one-time true up of group health costs.

Operating Expenses
This category houses various operating expenses such as supplies, insurance costs, allocations from the City's various internal service providers, equipment leases, membership dues, and water supply service. The largest items in this category include $4,358,675 in facility costs for the Courthouse Complex, $1,011,927 in communication, network and cyber security costs, $199,740 in equipment leases, $160,317 in Ed Ball facility costs, and $42,125 in membership dues. The change in this category is driven by increases in facility costs for the Courthouse Complex of $1,251,182, communication, network and cyber security costs of $371,033, and the addition of $198,000 for the lease of six new security scanning devices at the courthouse.

AUTHORIZED POSITION CAP
The authorized position cap is unchanged from the prior year.

Downtown Investment Authority
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved 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					
Personnel Expenses	1,329,663	1,507,743	1,498,320	(0.6%)	(9,423)
Employer Provided Benefits	96,787	118,525	196,082	65.4%	77,557
Operating Expenses	(295,925)	(876,028)	(958,442)	9.4%	(82,414)
City Council 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	Approved 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	Approved 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 FUND

BACKGROUND
The Downtown Investment Authority or DIA was created in 2012 by Ordinance 2012-364-E to revitalize Jacksonville's urban core. The DIA accomplishes this by utilizing the two downtown community redevelopment areas, or CRAs, as resources to spur economic development. The DIA has oversight of the Downtown Northbank CRA (FD 10801) and the Downtown Southbank CRA (FD 10802). The DIA also has oversight of the Office of Public Parking (FD 41102). The funding presented here is for the department's operating budget which resides in the General Fund – GSD.

MAJOR PROGRAM AND SERVICES
Development Incentives: Administers financial incentives and other development tools to support business retention, attraction and expansion, housing, retail, redevelopment, and job creation in Downtown Jacksonville.

Downtown Property Dispositions: Manages the disposition of City-owned Downtown properties to facilitate redevelopment, attract private investment, and advance the goals of the Downtown CRA Plan.

Downtown Planning and Development Review: Oversees Downtown development standards, coordinates development review activities, and supports implementation of long-term redevelopment strategies.

CRA Capital Projects: Plans and coordinates capital investments in Downtown infrastructure, connectivity, parks, public spaces, and redevelopment initiatives in collaboration with the Public Works and Parks Departments.

Downtown Marketing: Collaborates with partner organizations to promote Downtown as a place to invest, work, live, visit, and conduct business through strategic marketing, communications, and branding initiatives.

Downtown Placemaking: Supports public spaces, arts, cultural activities, events, waterfront activation, wayfinding, and other initiatives that enhance Downtown's identity, activity, accessibility, and sense of place.

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

REVENUE
Miscellaneous Revenue
This category includes revenue for fees received from applications submitted to the Downtown Development Review Board (DDRB).

EXPENDITURES
Personnel Expenses
This category includes funding for full-time and part-time salaries, overtime and other earnings, as well as parking stipends, and pension costs. The category includes the impact of the 10/01/26 wage increase and other items related to the current union contracts.

Employer Provided Benefits
This category includes employer-paid payroll taxes, employee insurance and other employee benefit costs including workers compensation costs. The increase in this category is due to an increase of $77,666 for a one-time true up of group health costs, which is slightly offset by a decrease of $357 for Medicare tax.

Operating Expenses

This category includes various operating expenses, such as professional services, travel, supplies, insurance costs, allocations from the City's internal service providers, and an allocation related to reimbursement of costs for staff support provided to other funds. The largest expenses include $419,157 in legal charges from the Office of General Counsel, $340,000 for professional services, and $125,000 for event contribution. Those expenses are offset by $2,034,623 in a contra-expense account for allocated administrative costs to the two community redevelopment areas for which the department provides oversight and staff support.

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 from the prior year.

Employee Services
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved 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					
Personnel Expenses	4,044,280	3,484,415	3,609,532	3.6%	125,117
Employer Provided Benefits	404,391	399,610	659,933	65.1%	260,323
Operating Expenses	3,486,666	3,537,790	3,218,642	(9.0%)	(319,148)
City Council 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	Approved 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	Approved 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 FUND

BACKGROUND
The General Fund portion of the Employee Services Department includes Employee and Labor Relations Administration, Office of the Director, and Talent Management. This department is responsible for personnel hiring and management. The department is responsible for updating rules and regulations, and maintains personnel records, rosters, and detailed job descriptions for each position. The department administers employee development, training, and retraining programs, and analyzes compensation, benefits, and other issues to help the city stay competitive. The department also administers labor relations and employee benefit programs and is responsible for procuring all employee benefit programs, such as health and life insurance.

MAJOR PROGRAMS AND SERVICES
Talent Management Division
Manages the full lifecycle of city personnel by leading recruitment efforts, developing role-specific examinations, and processing all employment changes and public records through precise data management. To optimize the workforce, the division provides comprehensive professional development training at all levels. Additionally, it coordinates with internal departments and external partners to efficiently share facilities, knowledge, and resources.

Employee and Labor Relations Division
Manages labor relations and employee compliance by negotiating union contracts, resolving grievances, conducting misconduct investigations, and training supervisors to foster a collaborative workplace. It ensures operational accuracy by processing employee timekeeping records and administering specialized leave benefits like FMLA, paid parental, and military leave. Additionally, the team oversees reasonable accommodations under the ADA and coordinates all medical, drug, and alcohol testing in compliance with HIPAA guidelines.

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

REVENUES
Miscellaneous Revenue
This represents expected revenue from the sale of books, maps, and regulations in FY 27.

EXPENDITURES
Personnel Expenses
This category includes funding for full-time and part-time salaries, overtime and other earnings, as well as parking stipend, and pension costs. The category includes the impact of the 10/01/26 wage increase, the lump sum payment, pension cost increased due to employee turnover, and other items related to the current union contracts.

Employer Provided Benefits
This category includes employer-paid payroll taxes, employee insurance and other employee benefit costs including workers compensation costs. Of the $260,323 increase in this category, $257,026 is due to a one-time true up of group health costs.

Operating Expenses

This category houses various operating expenses such as professional services, supplies, insurance costs, and allocations from the City's various internal service providers. The largest items include $1.07 million in professional and contractual services for employee physicals, consultant services for promotional exam, job posting costs, background checks and drug screenings; $865,851 in computer system maintenance and security charges, $695,000 for the City's tuition reimbursement program, and $299,435 in facility costs.

The change in this category is primarily driven by a decrease of $324,822 in computer system maintenance and security charges due to a change in allocation methodology and due to a portion of the work has been moved.

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 have been removed for the FY 27 budget.

AUTHORIZED POSITION CAP

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

Executive Office of the Mayor
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
EXPENDITURES					
Personnel Expenses	4,355,077	3,883,265	4,001,831	3.1%	118,566
Employer Provided Benefits	285,961	292,280	442,151	51.3%	149,871
Operating Expenses	854,486	779,248	861,872	10.6%	82,624
City Council Extraordinary Lapse	0	(90,394)	0	(100.0%)	90,394
TOTAL EXPENDITURES	5,495,524	4,864,399	5,305,854	9.1%	441,455

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Approved 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	Approved 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	4,500,406	8.8%	362,567
DEPARTMENT TOTAL	5,495,524	4,864,399	5,305,854	9.1%	441,455

EXECUTIVE OFFICE OF THE MAYOR
GENERAL FUND OPERATING FUND

BACKGROUND
This budget contains the personnel and direct operating costs for the Office of the Mayor and the Mayor's Public Affairs office, established pursuant to Duval County Charter Article 6 and Chapter 20, *Ordinance Code*.

MAJOR PROGRAMS AND SERVICES
Executive Leadership and Administration: The Mayor serves as the full-time chief executive for the City of Jacksonville. The leadership team oversees all departments and divisions of the executive branch, establishes Administration priorities, and oversees major City initiatives.

Policy, Legislative and Intergovernmental Affairs: Develop and coordinate Administration policy initiatives and work collaboratively with the Jacksonville City Council to establish priorities and implement and enforce ordinances and laws.

Budget and Strategic Priority Oversight: Provide executive direction for development of the Mayor's proposed annual budget and work with departments and independent authorities to align resources with Administration and community priorities.

Community Engagement and Partnerships: Engage residents and community organizations, coordinate responses to community needs, and develop partnerships that support Citywide initiatives. Coordinate cross-departmental programs and partnerships related to community health, well-being, crime prevention, and other Administration priorities.

Boards and Commissions: Coordinate mayoral appointments and promote community participation on City boards and commissions.

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

EXPENDITURES
Personnel Expenses
This category includes funding for full-time and part-time salaries, overtime and other earnings, as well as parking stipends, and pension costs. The category includes the impact of the 10/01/26 wage increase and other items related to the current union contracts, which is offset by a Council imposed reduction to salaries of $245,376 for FY 27.

Employer Provided Benefits
This category includes employer-paid payroll taxes, employee insurance and other employee benefit costs including workers compensation costs. The net increase in this category is primarily driven by a one-time true up of group health costs.

Operating Expenses
This category includes various operating expenses, such as supplies, insurance, inter-departmental charges from the Office of the Sheriff for the Mayor's security services, and allocations from the City's internal service providers. The largest expenses include $375,813 for Mayor's security services, $201,576 for building cost allocation associated with City Hall space, and $92,622 for computer system maintenance and security. The net increase in this category is driven by several factors, the largest of which include increases associated with higher Mayor's security costs and increased annual dues 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 position cap is unchanged from the prior year. Part-time hours were increased by 306 hours as part of the FY 27 budget process to better align with operational needs. This has no impact on service level.

Executive Office of the Sheriff
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
EXPENDITURES					
Personnel Expenses	5,719,962	5,152,765	5,478,077	6.3%	325,312
Employer Provided Benefits	438,215	379,331	408,797	7.8%	29,466
Operating Expenses	1,993,865	2,213,603	1,814,882	(18.0%)	(398,721)
TOTAL EXPENDITURES	8,152,042	7,745,699	7,701,756	(0.6%)	(43,943)

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Approved 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	Approved 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)

EXECUTIVE OFFICE OF THE SHERIFF
GENERAL FUND OPERATING FUND

BACKGROUND
Florida Statute: Chapter 30 Section 30.15(5)
Duval County Charter: Article 8 Section 8.01
City of Jacksonville Ordinance Code: Chapter 37 Section 37.101
The Jacksonville Sheriff's Office is a constitutional office in the City of Jacksonville.

MAJOR PROGRAMS AND SERVICES
The Executive Office of the Sheriff provides leadership, direction, and management for the various Departments within the Jacksonville Sheriff's Office. The areas of focus include strategy development, community relations, external communications, internal investigations, interagency initiatives, legislative initiatives, and accreditation/inspections.

The current Sheriff, T.K. Waters, has been with Jacksonville Sheriff's Office since 1991 and was elected as Sheriff in 2022. www.jaxsheriff.org - JaxSheriff.org

SERVICE LEVELS
One (1) position was reallocated to another department within JSO during FY26, as detailed in the Authorized Position Cap section.

EXPENDITURES
Personnel Expenses
This category includes funding for full-time and part-time salaries, overtime and other earnings, as well as parking stipends, and pension costs. The category includes the impact of the 10/01/26 wage increase and other items related to the current union contracts.

Employer Provided Benefits
This category includes employer-paid payroll taxes, employee insurance and other employee benefit costs including workers compensation costs. The net increase of $29,466 is mainly due to a one-time true up in group health costs.

Operating Expenses
This category houses various operating expenses such as professional services, supplies, insurance costs, and allocations from the City's various internal service providers, the largest of which includes $878,657 in Office of General Counsel legal allocation costs, $429,804 in the citywide copier consolidation allocation costs, and $226,514 in fleet vehicle replacement costs. The net change in this category is mostly driven by a decrease of $718,779 in allocated computer system maintenance and security costs, although this is somewhat offset by an increase of $203,432 in OGC legal costs.

AUTHORIZED POSITION CAP
The authorized position cap decreased by one (1) FTE due to JSO re-allocating the position to another department within its organization during FY26 for operating needs. Part-time hours remain unchanged.

Finance
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved 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	125,000	73.4%	52,899
TOTAL REVENUE	160,259	72,101	125,000	73.4%	52,899
EXPENDITURES					
Personnel Expenses	8,410,374	8,166,649	8,470,171	3.7%	303,522
Employer Provided Benefits	745,200	799,407	1,310,949	64.0%	511,542
Operating Expenses	9,783,051	8,402,659	8,576,667	2.1%	174,008
Debt Service	3,173	13,000	5,500	(57.7%)	(7,500)
Grants, Aids and Contributions	1,123,586	0	0		0
City Council Extraordinary Lapse	0	(189,930)	0	(100.0%)	189,930
TOTAL EXPENDITURES	20,065,384	17,191,785	18,363,287	6.8%	1,171,502

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Approved 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	Approved 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	1,529,738	23.7%	293,586
Finance Office of the Director	1,449,463	1,250,624	1,740,372	39.2%	489,748
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	18,363,287	6.8%	1,171,502

FINANCE
GENERAL FUND OPERATING FUND

BACKGROUND
Municipal Code: Chapter 24

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

MAJOR PROGRAMS AND SERVICES
Office of the Director
Financial Leadership, Oversight, and Fiscal Stewardship: Provides strategic financial direction, policy guidance, and administrative oversight of the City's financial operations, including budgeting, investments, debt, pensions, financial reporting, and risk management. Advises City leadership on financial decisions, funding strategies, and long-term fiscal planning while representing the City's financial interests with external stakeholders.

Accounting Division
Accounting, Financial Reporting, and Compliance: Maintains the City's accounting records, processes expenditures, vendor payments, and employee payroll, and prepares required financial reports, including the Annual Comprehensive Financial Report (ACFR). Ensures compliance with applicable financial requirements, maintains internal controls, and coordinates external financial and single audits.

Budget Office
Budget Development, Administration, and Financial Planning: Coordinates the development, administration, and monitoring of the City's annual operating budget and multi-year Capital Improvement Program in accordance with applicable laws, policies, and Mayoral priorities. Provides financial analysis, forecasting, funding strategies, and budget guidance to departments and agencies; supports the Mayor's Budget Review Committee (MBRC); and prepares budget documents and reports to promote fiscal accountability and transparency.

Grants & Contract Compliance Division
Grant Administration, Resource Development, and Compliance: Administers and monitors City-funded grants and contracts, including competitive and designated community grant programs supporting nonprofit organizations and community initiatives. Provides compliance oversight, training, technical assistance, and reporting support to departments and grant recipients while assisting with the identification and pursuit of federal, state, local, foundation, and other funding opportunities.

Treasury
Treasury, Debt, and Pension Management: Manages the City's cash resources, investments, and debt portfolio to maintain liquidity, safeguard assets, and support long-term financial stability. Oversees debt issuance, compliance, reporting, refinancing, and intergovernmental lending; administers financial and investment activities for the General Employees and Corrections Officers Retirement System; and maintains investor relations, credit ratings, and required financial disclosures.

SERVICE LEVELS
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. The increase of $52,899 is due to an increase in actual revenue from charges by the Accounting Division for performing billing services for payroll, general employee

pension, and the police and fire pension fund related to certain payroll deductions as authorized by Ordinance 2024-367-E

EXPENDITURES

Personnel Expenses

This category includes funding for full-time and part-time salaries, overtime and other earnings, as well as parking stipends, and pension costs. The category includes the impact of the 10/01/26 wage increase and other items related to the current union contracts.

Employer Provided Benefits

This category includes employer-paid payroll taxes, employee insurance and other employee benefit costs including workers compensation costs. Of the increase in this category, $511,542 is due to a one-time true up of group health costs.

Operating Expenses

This category includes various operating expenses, such as professional services, hardware-software maintenance licenses, supplies, insurance costs, and allocations from the City's internal service providers.

The largest expenses include $6,442,090 for IT computer system maintenance and security allocation, $766,475 for professional services for government relations consulting services, disaster recovery services, and actuarial studies, and $743,637 in legal charges from the Office of General Counsel. The slight increase in this category is due to the restoration of funding for consulting services that was removed by the City Council during the FY25/26 budget process.

Debt Service

This category includes funding for banking service charges for the City. The reduction in this category is to better align with costs with the current bank.

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.

Fire and Rescue
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Charges for Services	37,310,337	44,563,546	45,311,959	1.7%	748,413
Fines and Forfeits	20,325	20,000	38,120	90.6%	18,120
Miscellaneous Revenue	1,809,047	2,481,633	2,592,332	4.5%	110,699
Transfers From Component 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					
Personnel Expenses	329,970,881	297,576,597	305,003,149	2.5%	7,426,552
Employer Provided Benefits	33,996,438	29,179,954	32,447,773	11.2%	3,267,819
Operating Expenses	42,801,438	45,272,960	56,272,882	24.3%	10,999,922
Capital Outlay	693,235	9,393,005	696,100	(92.6%)	(8,696,905)
Debt Service	821,899	618,494	296,000	(52.1%)	(322,494)
Grants, Aids and 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	Approved 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	Approved 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 FUND

BACKGROUND
The Jacksonville Fire and Rescue Department (JFRD) has several Divisions including: the Office of the Director – Fire Chief, Administrative Services, Emergency Preparedness, Fire Operations, Fire Prevention, Fire Training, and Rescue. Along with fire and rescue response activities this department houses the function and costs for the City's emergency operations center (EOC), the JFRD side of 9-1-1 call taking / dispatch, the review of fire code compliance, the training of new recruits, as well as continuing education requirements for existing employees.

MAJOR PROGRAMS AND SERVICES
Emergency Preparedness: Strengthening community resilience through prevention, protection, mitigation, response, and recovery initiatives, all-hazards emergency management / homeland security services, operating / maintaining the Duval County Emergency Operations Center, enhancing situational awareness via the Duval County Watch Office, maintaining readiness of critical response assets, strengthening interagency coordination for terrorism prevention / catastrophic incident response, administering federal/state disaster recovery programs, pursuing / managing preparedness grants, delivering NIMS/ICS/HSEEP-compliant training / exercises, expanding public outreach / crisis communication, maintaining programs supporting vulnerable populations, supporting hazard mitigation planning and grants.

Fire Operations: Structural and wildland fire suppression, Emergency Medical Services response, specialized rescues, hazardous materials mitigation, marine / aircraft firefighting, public education and risk reduction.

Fire Prevention: Fire safety inspections for commercial occupancies, plans review / certificate of use assessments, specialized inspections, public education and community risk reduction, stakeholder coordination on compliance and safety.

Fire Training: Recruit training programs, EMT/Paramedic certification, advanced rescue training, operation of scenario-based fire training facilities, continuing education and professional development.

Office of the Director – Fire Chief: Executive leadership and strategic oversight, public relations / media coordination, Ethics Office management, professional Standards oversight, health and safety command, JFRD apprentice program management, finance and budget compliance.

Rescue: Clinical education / professional development / quality improvement, medication / controlled substance management, EMS community outreach, Mobile Stroke Treatment Unit operations, shared services with fire operations and citywide partners.

Administrative Services: JFRD facilities construction, renovation, and repair, Tactical Support Facility and Logistical Support Facility operations, coordination of fleet management and public works.

SERVICE LEVELS
Capital funding of $476,000 has been included in the FY 27 budget for the annual Fire and EMS equipment refresh. The FY 27 budget includes additional 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 for new Fire Station 78.

REVENUE
Charges for Services
This category includes net ambulance transport revenues totaling $40.16 million, net fire inspection fee revenue of $2.25 million, overtime reimbursement from ASM Global of $1.41 million and other smaller items.

The net change in this category is almost entirely driven by an overall increase in net ambulance transport revenues.

Fines and Forfeits
This category includes anticipated revenue for fire code violations found during inspections.

Miscellaneous Revenue
This category includes tenant revenue, candidate physical abilities test revenue, overtime reimbursements, billings for Aircraft Rescue Firefighting (ARFF) crash truck response for private entities such as Boeing, and other smaller items. The net change in this category is almost entirely driven by an increase of $114,249 in overtime reimbursement for non-city events, although this is somewhat offset by a decrease of $3,550 in revenues from private entities.

Transfers From Component Units
This category houses revenue for contract fire and rescue services provided to other government entities including City of Atlantic Beach, the Town of Baldwin, Jacksonville Aviation Authority, and the City of Jacksonville Beach. The change in this category is driven by various contractual increases within this category.

EXPENDITURES
Personnel Expenses
This category includes funding for full-time and part-time salaries, overtime and other earnings, as well as parking stipends, and pension costs. The net increase in this category is mainly due to 10/01/2026 wage increases and other items related to collective bargaining, as well as the addition of 22 added positions as previously discussed. However, the increase is somewhat offset by decreases in leave sellback / holiday buyback of $1.1 million and anticipated DROP leave payouts of $2.2 million.

Employer Provided Benefits
This category includes employer-paid payroll taxes, employee insurance and other employee benefit costs including workers compensation costs. The net change in this category is almost entirely due to an increase of $3.01 million in combined group health costs, which is attributable to increases associated with a one-time true up of group health costs, as well as the costs associated with the addition of 22 positions as previously discussed.

Operating Expenses
This category includes various small items and several large expenditures including combined fleet vehicle costs of $29.07 million, IT computer system maintenance and security costs of $8.35 million, combined building maintenance, security, and utility costs of $3.80 million, operating and medical supplies of $3.35 million, fire hose and bunker gear of $2.56 million, general liability insurance of $1.51 million, employee training expenses of $1.45 million, and radio communication allocation of $1.11 million. The net change in this category is driven by several factors, the largest of which include increases of $6.92 million in combined fleet vehicle costs, $2.12 million in IT computer system maintenance and security costs, $569,371 in fire hose and bunker gear, and $406,743 in combined building maintenance, security, and utility costs.

Capital Outlay
This category includes funding of $476,000 in annual funding for the Fire and EMS equipment refresh, as well as $220,100 in one-time capital funding for new Fire Station 78. The change in this category is due to the removal of FY 26 one-time funding provided for various equipment replacements.

Debt Service
This amount represents the interest and principal debt repayment for items purchased with borrowed funds for the replacement of the self-contained breathing apparatus and the Safer Neighborhoods Investment Plan. Additional information can be found on ordinance 2026-504-E Schedule B4.

Grants, Aids and Contributions

This category houses the City's payment to the Florida Agency for Health Care Administration due on October 31, 2026, for participation in the Public Emergency Medical Transportation program. Participation in this program ensures that Managed Care Options subsequently provide full reimbursement for the State and Federal portions of City's cost to transport Medicaid managed care patients to hospitals. In other words, this payment will be refunded to the City as a portion of the overall indigent net transport revenue discussed above in the Charges for Services section.

AUTHORIZED POSITION CAP

Twenty-two positions have been added for new fire station 78. Part-time hours are unchanged from the prior year.

Health Administrator
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
EXPENDITURES					
Operating Expenses	695,692	713,684	756,706	6.0%	43,022
Grants, Aids and Contributions	1,205,535	1,205,535	1,305,535	8.3%	100,000
City Council 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	Approved 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	Approved 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 FUND

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

MAJOR PROGRAMS AND SERVICES
Primary Care Program**:** This program provides pediatrics and women's health, dentistry, maternity care and family planning services to the underserved members of our community.

Sexually Transmitted Disease Prevention Program**:** This program provides enforcement of the Control of Sexually Transmissible Disease Act, Chapter 384, Florida Statutes.

Hospital Emergency Room Alternative Program (HERAP): This program is designed to improve health outcomes for persons living with HIV/AIDS in our community and assist those individuals with finding a medical home and thereby divert them from relying on emergency rooms for their HIV Care.

Immunization Program**:** This program ensures and broadens access to immunizations for a diverse population of both children and adults in Duval County.

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

EXPENDITURES
Operating Expenses
This category is made of various small items, the largest of which is $668,225 in combined facility costs including maintenance, guard services and allocated utilities. The change in this category is due to several factors, the largest of which include an increase in combined facility costs of $45,037, although this is somewhat offset by smaller changes in other areas within the category.

Grants, Aids and Contributions
This category includes City funding for the programs below. Additional information about these programs can be found in ordinance 2026-504-E Schedule B6. The increase in this category is due to the addition of $100,000 in funding for the Primary Care Program as previously discussed.

- Primary Care Program $650,000
- Sexually Transmitted Disease Prevention Program $147,000
- Hospital Emergency Room Alternate Program $200,243
- Immunization Program $308,292

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.

Investigations & Homeland Security
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved 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					
Personnel Expenses	99,503,117	87,398,869	85,432,186	(2.3%)	(1,966,683)
Employer Provided Benefits	10,084,507	8,805,117	8,706,404	(1.1%)	(98,713)
Operating Expenses	7,687,603	6,294,082	6,819,481	8.3%	525,399
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	Approved 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	Approved 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)

INVESTIGATIONS AND HOMELAND SECURITY
GENERAL FUND OPERATING FUND

BACKGROUND
Florida Statute: Chapter 30 Section 30.15(5)
Duval County Charter: Article 8 Section 8.01
City of Jacksonville Ordinance Code: Chapter 37 Section 37.109
The Jacksonville Sheriff's Office is a constitutional office in the City of Jacksonville.

MAJOR PROGRAMS AND SERVICES
The Jacksonville Sheriff's Office Department of Investigations and Homeland Security provides follow-up investigations of the most serious crimes that include both crimes against persons and property crimes impacting the citizens of Jacksonville. Highly trained and skilled investigators utilize advanced interview and interrogation techniques, cutting edge technological advancements, and proven forensic evidence practices.

SERVICE LEVELS
Twenty-eight (28) positions were re-allocated to other departments within JSO, as detailed in the Authorized Position Cap section.

REVENUES
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 a decrease of $72,171 in reimbursement from independent agencies.

Miscellaneous Revenue
This category includes revenue of $700,220 from overtime reimbursement charges and $27,066 from miscellaneous sales and charges. The change in this category is due to an anticipated decrease in overtime reimbursement charges in FY 27.

EXPENDITURES
Personnel Expenses
This category includes funding for full-time and part-time salaries, overtime and other earnings, as well as parking stipends, and pension costs. The category includes the impact of the 10/01/26 wage increase and other items related to the current union contracts. The change in this category is mainly driven by decreases in costs related to the 28 positions being moved as detailed in the Authorized Position Cap section below.

Employer Provided Benefits
This category includes employer-paid payroll taxes, employee insurance and other employee benefit costs including workers compensation costs. The net change in this category is mainly due to decreased workers' compensation costs, which are mostly offset by increases associated with a one-time true up in group health costs.

Operating Expenses
This category includes a variety of expenditures, the largest of which are combined fleet vehicle costs of $4.45 million, $397,865 for clothing, uniforms, & safety equipment, $390,346 for computer systems maintenance and security, and $305,583 for land and building rentals. The net change in this category is mainly driven by increases of $833,761 in combined fleet vehicle costs and $256,700 in computer systems maintenance and security costs, although these are somewhat offset by 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.

Jacksonville Human Rights Commission
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved 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					
Personnel Expenses	743,004	753,157	762,642	1.3%	9,485
Employer Provided Benefits	81,879	82,887	118,213	42.6%	35,326
Operating Expenses	216,435	221,154	258,778	17.0%	37,624
City Council 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	Approved 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	Approved 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 FUND

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

MAJOR PROGRAMS AND SERVICES:
Employment Discrimination - Investigation and Enforcement
Investigates and addresses complaints of employment discrimination based on protected characteristics, including race, color, sex, sexual orientation, gender identity, religion, national origin, disability, marital status, and age. The Jacksonville Human Rights Commission (JHRC) evaluates allegations, investigates potential violations, and initiates formal enforcement actions, as appropriate, to promote equal employment opportunities and compliance with applicable laws.

Housing Discrimination - Investigation and Enforcement
Investigates and addresses complaints of housing discrimination based on protected characteristics, including race, color, sex, sexual orientation, gender identity, religion, national origin, disability, marital status, and age. The JHRC evaluates allegations and pursues enforcement actions, as appropriate, against housing providers and other entities involved in housing-related transactions to promote fair and equal access to housing opportunities.

Public Accommodation Discrimination - Investigation and Enforcement
Investigates and addresses complaints of discrimination involving businesses, establishments, and other places offering goods, services, or facilities to the public. The JHRC evaluates allegations of discrimination based on legally protected characteristics and initiates enforcement actions, as appropriate, to ensure equal access to public accommodations and compliance with applicable civil rights laws.

Equal Opportunity/Equal Access Compliance
The Office of Equal Opportunity/Equal Access is responsible for handling the City's EEO compliance function in accordance with requirements for contractors who are recipients of federal funds and grants. The City's appointed officials/employees, managers and supervisors shall be responsible for complying with the EO/EA Program and ensuring that the principles of equal employment are applied to all terms of employment.

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

REVENUES
Intergovernmental Revenue
This category includes reimbursements received through a work-sharing agreement with the Equal Employment Opportunity Commission (EEOC) for the investigation and processing of employment discrimination complaints.

EXPENDITURES
Personnel Expenses
This category includes funding for full-time salaries, overtime and other earnings, as well as parking stipend, and pension costs. The category includes the impact of the 10/01/26 wage increase and other items related to the current union contracts.

Employer Provided Benefits

This category includes employer-paid payroll taxes, employee insurance and other employee benefit costs including workers compensation costs. The increase of $35,326 is due to a one-time true up in group health costs.

Operating Expenses

This category houses various operating expenses such as professional services, supplies, insurance costs, and allocations from the City's various internal service providers. The largest items include $90,491 in building costs, $74,462 in OGC legal charges, and $57,660 in the IT computer system maintenance and security allocation. The change in this category is driven by several factors, including increases of $25,258 in OGC legal charges and $25,711 in computer system maintenance and security. These are somewhat offset by decreases of $12,397 in ITD replacement costs and $3,455 in professional services.

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 have been removed for the FY 27 budget.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

Medical Examiner
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved 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					
Personnel Expenses	4,859,131	4,781,225	4,911,023	2.7%	129,798
Employer Provided Benefits	356,795	388,535	573,995	47.7%	185,460
Operating Expenses	1,883,088	2,057,933	2,423,974	17.8%	366,041
City Council 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	Approved 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	Approved 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 FUND

BACKGROUND
The Medical Examiner provides autopsies, toxicological examinations, and histopathological preparations of tissues, autopsy reports, depositions, scene investigations, and expert witness testimony to District IV (Duval County, Nassau County, Clay County, and the Department of Corrections of Union County) and parts of District III (Columbia County and Hamilton County).

MAJOR PROGRAMS AND SERVICES
The Medical Examiner's Office investigates and certifies deaths, approves cremations, and provides professional forensic services to the citizens of Clay, Columbia, Duval, Hamilton, and Nassau counties.

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

REVENUE
Charges for Services
This category includes fees charged for autopsy services (outside of Duval County), cremation approvals, and consultations with the Medical Examiner. The change in this category is mostly driven by an anticipated decrease of $205,000 in combined revenue from District III and District IV based on year to year trends, although these are slightly offset by various small increases in other revenues.

EXPENDITURES
Personnel Expenses
This category includes funding for full-time and part-time salaries, overtime and other earnings, as well as parking stipends, and pension costs. The category includes the impact of the 10/01/26 wage increase and other items related to the current union contracts.

Employer Provided Benefits
This category includes employer-paid payroll taxes, employee insurance and other employee benefit costs including workers compensation costs. The increase of $185,460 is mainly due to a one-time true up of group health costs.

Operating Expenses
This category is made of various small expenditures and several large items including approximately $1.3 million in professional and contractual services for medical services, tests, body transport services, and consultants, $227,924 in building maintenance costs, $211,768 in operating supplies, $201,296 in utility and fuel costs, $176,754 in IT computer system maintenance and security costs, and $152,642 in equipment maintenance contract costs. The change in this category is driven by many factors, the most significant of which include increases of $172,803 in professional services and $35,146 in building maintenance costs, as well as the addition of $152,642 in equipment maintenance contract costs for new CT Machines coming online during 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.

Military Affairs and Veterans
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
EXPENDITURES					
Personnel Expenses	1,286,340	1,129,280	1,186,853	5.1%	57,573
Employer Provided Benefits	102,518	106,737	182,274	70.8%	75,537
Operating Expenses	264,868	221,830	246,801	11.3%	24,971
Grants, Aids and Contributions	0	1,000	61,000	6000.0%	60,000
City Council 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	Approved 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	Approved 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 FUND

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.

MAJOR PROGRAMS AND SERVICES
MAVD focuses on supporting the City's military community and providing direct services to Veterans and their families. Major services include VA benefits and claims assistance, employment and career support, housing and financial assistance, legal/tax services, and referrals for mental-health and family support, while the department also serves as the City's liaison to local military commands and advocates for military infrastructure, personnel, and jobs.

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

EXPENDITURES
Personnel Expenses
This category includes funding for full-time and part-time salaries, overtime and other earnings, as well as parking stipends, and pension costs. The category includes the impact of the 10/01/26 wage increase and other items related to the current union contracts.

Employer Provided Benefits
This category includes employer-paid payroll taxes, employee insurance and other employee benefit costs including workers compensation costs. The increase of $75,537 is mainly due to a one-time true up in group health costs.

Operating Expenses
This category consists of various small items for department operations. The increase is largely driven by increases of $15,000 in advertising, $13,923 in computer systems maintenance and security, $4,176 in ITD replacements, and $2,822 in legal charges.

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, as well as funding of $60,000 for Feeding Northeast Florida's Food Farmacy, which is the driver of the increase in this category.

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 from the prior year.

Neighborhoods
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Permits, 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	228,420	52,860	61,860	17.0%	9,000
TOTAL REVENUE	519,775	341,224	350,724	2.8%	9,500
EXPENDITURES					
Personnel Expenses	6,313,080	6,499,446	6,587,192	1.4%	87,746
Employer Provided Benefits	888,030	941,296	1,388,961	47.6%	447,665
Operating Expenses	3,603,997	3,669,919	3,919,515	6.8%	249,596
Grants, Aids and Contributions	3,549,977	1,300,000	400,000	(69.2%)	(900,000)
City Council 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	Approved 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	Approved 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 FUND

BACKGROUND
The Neighborhoods Department includes Municipal Code and 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.

MAJOR PROGRAMS AND SERVICES
Director's Office/Neighborhood Services
The Director's Office provides departmental administration, financial and management support, coordination among the divisions, and neighborhood-focused initiatives. The Neighborhood Services Office works directly with neighborhood organizations and Citizen Planning Advisory Committees (CPACs) to facilitate citizen participation, communication with City government, and neighborhood improvements.

Municipal Code and Compliance
Responsible for property maintenance, neighborhood quality, zoning-related compliance, and nuisance abatement. The division addresses issues such as unsafe structures, overgrown or poorly maintained properties, junk vehicles, zoning violations, litter/snipe signs, and other violations of the City's property and zoning codes.

Housing & Community Development (HCDD)
Focuses on affordable housing and community development, particularly for low- and moderate-income residents. Major activities include home repair and rehabilitation, down-payment assistance, affordable housing development, homeless prevention, infrastructure/public-facility improvements, landlord training, and administration of federal programs such as CDBG, HOME, ESG, and HOPWA.

Mosquito Control
Provides countywide mosquito surveillance, inspection, prevention, and treatment throughout Jacksonville/Duval County. Operations include monitoring mosquito populations, identifying breeding sites, source reduction, larval and adult mosquito control, spraying when warranted, and public education regarding mosquito-borne diseases.

SERVICE LEVELS
One-time funding of $900,000 provided in FY 26 for Local Capital Stack Development Funding has been removed. There are no other service level changes for fiscal year 2026-2027.

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 related to inspection fees in the Municipal Code and Compliance Division.

EXPENDITURES
Personnel Expenses
This category includes funding for full-time and part-time salaries, overtime and other earnings, as well as parking stipends, and pension costs. The category includes the impact of the 10/01/26 wage increase and other items related to the current union contracts.

Employer Provided Benefits
This category includes employer-paid payroll taxes, employee insurance and other employee benefit costs including workers compensation costs. The increase of $447,665 is mainly due to a one-time true up of group health costs.

Operating Expenses
This category includes operating expenses such as professional and contractual services, supplies, insurance, and charges allocated from the City's internal service providers. The net increase in this category is primarily attributable to increases of $287,211 for Office of General Counsel legal services and $114,750 for computer systems maintenance and security. These increases are partially offset by a $103,820 decrease in combined building cost allocations, a $48,725 decrease in contractual services, and other small reductions.

Grants, Aids and Contributions
This category includes $400,000 to Local Initiatives Support Corporations (LISC) for management and oversight of CDC Organization Development Grants. One-time funding of $900,000 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 from the prior year.

Office of Administrative Services
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved 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	10,227	6,849	10,349	51.1%	3,500
TOTAL REVENUE	1,368,281	1,564,433	1,720,542	10.0%	156,109
EXPENDITURES					
Personnel Expenses	9,695,922	10,108,479	10,831,214	7.1%	722,735
Employer Provided Benefits	1,141,102	1,329,791	2,019,261	51.8%	689,470
Operating Expenses	5,588,835	4,807,621	5,365,402	11.6%	557,781
City Council 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	Approved 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	Approved 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 FUND

BACKGROUND
Duval County Charter: Article 6 Section 6.04; Article 24 Section 24.03
City of Jacksonville Ordinance Code: Chapter 23 Section 23.101

The Office of Administrative Services includes Animal Care & Protective Services, Environmental Quality, Office of Administrative Services – Admin, Procurement, Solid Waste, and Fleet Management (not part of the General Fund Operating Fund). Within the Office of Administrative Services – Admin, activities include Office of The Ombudsman, 630-CITY (Call Center), and the Office of Administrative Services – Financial and Administration.

MAJOR PROGRAMS AND SERVICES

Office of the Director
- Departmental Leadership and Administration: Provides executive leadership, financial oversight, policy development, and administrative support to coordinate departmental operations and promote efficient service delivery.
- Blight Reduction Coordination: Coordinates citywide blight reduction initiatives through interdepartmental collaboration, resource alignment, and performance monitoring.

Environmental Quality
- Environmental Monitoring and Regulatory Compliance: Monitors air and water quality, administers environmental permits, conducts inspections, and enforces applicable environmental regulations.
- Hazardous Materials and Pollution Prevention: Responds to environmental incidents, oversees hazardous waste compliance, and supports pollution prevention efforts.
- Environmental Education and Outreach: Promotes litter prevention, recycling education, water quality protection, and community beautification through public outreach and initiatives such as Keep Jacksonville Beautiful.

630-CITY (Office of the Director)
- Citizen Information and Service Requests: Serves as a centralized point of contact for resident inquiries, service requests, and information regarding City programs and services.
- Customer Service Coordination: Works with City departments to route requests, maintain accurate information, coordinate public records inquiries, and support emergency communications.

Procurement
- Purchasing and Contract Administration: Administers competitive purchasing, contract solicitation and award processes, and procurement compliance to support City operations.
- Procurement Support and Training: Provides purchasing guidance, supplier outreach, contract administration training, and oversight of the City's Purchase Card Program.
- Surplus Property and Administrative Services: Coordinates disposition of surplus City property and provides central reproduction and mailroom services.

Ombudsmen’s Office (Office of the Director)
- Contract Dispute Resolution: Provides impartial mediation and investigation of post-award contractual disputes involving City departments, contractors, suppliers, and independent agencies.
- Contractual Accountability and Outreach: Promotes fair contracting practices through complaint resolution, stakeholder education, and identification of opportunities for process improvement.

Animal Care and Protective Services
- Animal Shelter and Adoption Services: Provides sheltering, veterinary care, adoption, foster placement, and reunification services for lost, stray, abandoned, and surrendered animals.

- Animal Control and Enforcement: Responds to animal-related complaints, investigates cruelty and neglect, enforces animal control ordinances, and protects public safety.
- Community Animal Welfare Programs: Promotes responsible pet ownership through education, volunteer engagement, community partnerships, and preventive care initiatives.

Solid Waste – General Fund Activities

- Litter Prevention and Removal: Supports litter abatement, community cleanup efforts, and initiatives to improve neighborhood cleanliness.
- Illegal Dumping Response: Coordinates investigation, cleanup, and enforcement efforts to address illegal dumping and reduce neighborhood blight.

SERVICE LEVELS

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 permits revenue. The net decrease is mainly driven by an increase of $169,095 in siltation inspection fee, which is somewhat offset by a decrease in animal licenses and permits revenue.

Fines and Forfeits

This category includes revenue from various civil fines and penalties. The decrease in this category is reflective of activity experienced in FY26.

Miscellaneous Revenue

This category includes miscellaneous sales and charges revenue in the 630-City Division, as well as supplier rebates. 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

Personnel Expenses

This category includes funding for full-time and part-time salaries, overtime and other earnings, as well as parking stipends, and pension costs. The category includes the impact of the 10/01/26 wage increase and other items related to the current union contracts, as well as an increase of $270,754 in overtime.

Employer Provided Benefits

This category includes employer-paid payroll taxes, employee insurance and other employee benefit costs including workers compensation costs. The increase of $689,470 is mainly due to a one-time true up of group health costs.

Operating Expenses

This category includes various operating expenses, such as professional and contractual services, supplies, insurance costs, allocations from the City's internal service providers, and allocations related to reimbursement of costs for staff support provided to other funds.

The largest expenses include $1.3 million in computer systems maintenance and security costs, $974,085 in combined building cost allocations and maintenance, $611,451 in combined fleet vehicle costs, $419,707 in OGC legal charges, $291,630 in contractual services, and $233,257 in allocated utility costs. The net increase is mainly due to increases of $415,965 in computer systems maintenance and security costs and $127,869 in OGC legal 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
Overall, the authorized position cap was reduced by two (2) full-time equivalent (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. These positions were frozen in FY 26 to offset the impact of pay increases. This change will have no impact on service levels.

Office of Economic Development
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Miscellaneous Revenue	21,492	0	0		0
Transfers From Component Units	66,096	66,096	0	(100.0%)	(66,096)
TOTAL REVENUE	87,588	66,096	0	(100.0%)	(66,096)
EXPENDITURES					
Personnel Expenses	2,341,528	2,161,504	2,248,543	4.0%	87,039
Employer Provided Benefits	173,195	175,778	330,929	88.3%	155,151
Operating Expenses	415,132	585,033	535,057	(8.5%)	(49,976)
Capital Outlay	70,334	0	0		0
Grants, Aids and Contributions	360,000	208,000	208,000	0.0%	0
City Council 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	Approved 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	Approved 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 FUND

BACKGROUND

The Office of Economic Development (OED) serves as the economic development agency for the City of Jacksonville, implementing policies that result in sustainable job growth, promoting fair and equitable opportunities to vendors participating in the Jacksonville Small and Emerging Business (JSEB) program, and creating a broader tax base for the community. The OED also oversees redevelopment at the Cecil Commerce Center (FD 11312), the city's Film and Television Office, and provides staff support to the two community redevelopment areas, or CRAs, outside of the downtown core. The community redevelopment areas include the KingSoutel Crossing CRA Trust (FD 10805) and the Arlington CRA Trust (FD 10806) The funding presented here is for the department's operating budget which resides in the General Fund – GSD.

MAJOR PROGRAM AND SERVICES

Business Recruitment and Expansion: Attracts new businesses, supports existing business expansion, and promotes private investment and high-wage job opportunities.

Economic Development Incentives: Administers local and state incentive programs to encourage job creation, capital investment, and business development.

Small Business Development: Supports and fosters innovation and entrepreneurship, small business growth, access to capital and financing, technical assistance, and business resources.

Equal Business Opportunity: Administers the Jacksonville Small and Emerging Business (JSEB) Program to promote equitable access to City contracting opportunities and support local small businesses.

Cecil Commerce Center Development: Oversees economic development initiatives, property management and development, leases for City-owned buildings, and public-private partnerships at Cecil Commerce Center.

Community Redevelopment Areas (CRAs): Supports economic development and redevelopment in the KingSoutel Crossing and Renew Arlington Community Redevelopment Areas. Recommends projects, programs and initiatives to help achieve the area goals and objectives, as outlined in the CRA Redevelopment Plans.

Economically Distressed Areas (EDAs): Provides targeted economic development assistance for existing and prospective businesses and development projects within the Northwest area and economically distressed areas of Jacksonville.

Jacksonville Film and Television Programs: Assists production companies to help stimulate local investment and encourage filming of productions in Duval County. This includes locational assistance and oversight of performance-based programs structured to attract unique high-wage film and television production opportunities to Jacksonville that will hire area professionals and purchase goods and services from local businesses.

Public Investment Compliance: Coordinated administration, monitoring, compliance review, incentive program development and financial processing. The compliance program is designed to promote transparency, adherence to economic development agreement regulations and ordinances, manage financial obligations, and assess return on investment.

Shared Service Coordination: Coordinates with City departments, regional economic development organizations, independent agencies, and community partners to advance business investment, workforce opportunities, and redevelopment initiatives.

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

REVENUE
Transfer from Component Units
The decrease in this category is due to termination of the Interlocal Agreement between the city with JEA for the JSEB Program.

EXPENDITURES
Personnel Expenses
This category includes funding for full-time and part-time salaries, overtime and other earnings, as well as parking stipends, and pension costs. The category includes the impact of the 10/01/26 wage increase and other items related to the current union contracts.

Employer Provided Benefits
This category includes employer-paid payroll taxes, employee insurance and other employee benefit costs including workers compensation costs. Of the increase in this category, $153,329 is due to a one-time true up of group health costs.

Operating Expenses
This category includes various operating expenses, such as professional services, supplies, insurance costs, allocations from the City's internal service providers, and an allocation related to reimbursement of costs for staff support provided to other funds. The largest expenses include $626,728 for professional services, the majority of which are related to management of the JSEB Education and Workforce Development Centers and other professional services for the JSEB program, $281,605 for IT computer system maintenance and security allocation, and $170,435 in legal charges from the Office of General Counsel. The expenses are slightly offset by the contra-expense of $774,857 for allocated administrative costs to the Cecil Commerce Center fund and the two community redevelopment areas for which the department provides oversight and staff support.

Grants, Aids & Contributions
This category contains the contribution from the City to the University of North Florida's Small Business Development Center.

City Council Extraordinary Lapse
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 Ethics
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Transfers From Component Units	28,104	55,105	40,235	(27.0%)	(14,870)
TOTAL REVENUE	28,104	55,105	40,235	(27.0%)	(14,870)
EXPENDITURES					
Personnel Expenses	675,969	557,474	556,061	(0.3%)	(1,413)
Employer Provided Benefits	36,611	37,482	72,583	93.6%	35,101
Operating Expenses	70,442	60,943	71,596	17.5%	10,653
City Council 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	Approved 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	Approved 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 FUND

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

MAJOR PROGRAMS AND SERVICES
Ethics Advice and Guidance: Provide accurate advisory guidance and informal opinions upon request to city officials and employees on more than fifty (50) state and local ethics laws, rules and policies, including gifts, conflicts of interest, proper use of city positions/resources, Sunshine Law, and public records.

Ethics Training and Education: Develop and present live and on-demand training programs for city officials, employees, and volunteer members of city Boards and Commissions to encourage compliance with federal, state and local ethics laws.

Conflicts of Interest, Financial, & Gift Disclosures and Compliance: Assist city officials and employees in achieving full compliance with conflicts of interest, procurement, financial and gift disclosure laws by reviewing and facilitating the filing of disclosures.

Ethics Commission Support: Provide administrative support and guidance to the independent Ethics Commission and facilitate its work in determining complaints, enforcing the local Ethics Code, and recommending legislative changes.

Department Ethics Officer Program: Train and support a decentralized network of over 50 Department and Independent Agencies Ethics Officers who assist in localized reviews and training for travel, secondary employment, and department gifts issues.

Shared Services/Coordination: The Ethics Office coordinates with the Office of General Counsel, Office of the Inspector General, Employee Services, Procurement, Accounting, and various departments and Independent Agencies to streamline disclosure processes, implement proactive training programs, prevent ethics related risks, and maintain systems that promote citywide ethical compliance.

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

REVENUE
Transfers From Component Units
This category houses contributions from various Independent Agencies which include JEA, JAA, JPA, JTA, JHA and PFPF. The decrease is mainly due to the reduction of JEA contributions for each fiscal year starting FY 27.

EXPENDITURES
Personnel Expenses
This category includes funding for full-time and part-time salaries, other earnings, and pension costs. The category includes the impact of the 10/01/26 wage increase and other items related to the current union contracts. The increases are offset by decrease in pension contribution due to turnover.

Employer Provided Benefits
This category includes employer-paid payroll taxes, employee insurance and other employee benefit costs including workers compensation costs. Of the $35,101 increase in this category, $34,925 is due to a one-time true up of group health costs.

Operating Expenses

This category houses various operating expenses such as supplies, insurance costs, dues and subscriptions, training costs, and allocations from the City's various internal service providers. The largest items 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 primarily driven by the increases of $9,344 in Office of General Counsel (OGC) legal charges due to usage.

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 have been removed for the FY 27 budget.

AUTHORIZED POSITION CAP

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

Office of General Counsel
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
EXPENDITURES					
Personnel Expenses	45,587	63,360	75,044	18.4%	11,684
Employer Provided Benefits	6,300	8,050	12,426	54.4%	4,376
Operating Expenses	59,194	79,443	68,860	(13.3%)	(10,583)
City Council 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	Approved 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	Approved 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
GENERAL FUND OPERATING FUND

BACKGROUND
The General Fund Operating portion of the Office of General Counsel consists of operations funding for the Duval Legislative Delegation, established pursuant to Article 7, Part 3 and Chapter 25, Part 3, *Ordinance Code*, as well as annual funding set aside for judgments, claims, and losses.

MAJOR PROGRAMS AND SERVICES
Intergovernmental Liaison and Legislative Coordination
The Duval Legislative Delegation serves as a liaison between Duval County's state legislators and local governments, agencies, community organizations, and citizens to communicate local legislative needs and priorities.

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

EXPENDITURES
Personnel Expenses
This category includes funding for full-time and part-time salaries, overtime and other earnings, as well as parking stipends, and pension costs. The category includes the impact of the 10/01/26 wage increase and other items related to the current union contracts.

Employer Provided Benefits
This category includes employer-paid payroll taxes, employee insurance and other employee benefit costs including workers compensation costs. Of the increase in this category, $4,168 is due to a one-time true up of group health costs.

Operating Expenses
This category includes various operating expenses such as travel, supplies, insurance costs, and allocations from the City's various internal service providers for the operation of the Duval Legislative Delegation as well as $100,000 for judgements, claims, and losses. The change in this category is almost entirely driven by the allocation of administrative costs / supervision allocation related to one employee that performs work in this fund and the Office of General Counsel Fund 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 from the prior year.

Office of Sports and Entertainment
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
EXPENDITURES					
Personnel Expenses	521,910	609,028	651,001	6.9%	41,973
Employer Provided Benefits	64,126	69,889	106,655	52.6%	36,766
Operating Expenses	610,327	462,032	344,356	(25.5%)	(117,676)
City Council 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	Approved 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	Approved 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

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES
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.

MAJOR PROGRAMS AND SERVICES
The Office of Sports and Entertainment plans, produces, and attracts the City's signature events, cultural celebrations, and major sporting and entertainment events. The office generates community pride and draws visitors to Jacksonville through event production, sponsorships, and partnerships with venues, sports organizations, and the community.

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

EXPENDITURES
Personnel Expenses
This category includes funding for full-time and part-time salaries, overtime and other earnings, as well as parking stipends, and pension costs. The category includes the impact of the 10/01/26 wage increase and other items related to the current union contracts.

Employer Provided Benefits
This category includes employer-paid payroll taxes, employee insurance and other employee benefit costs including workers compensation costs.

Other Operating Expenses
This category houses various operating expenses such as event contribution, professional services, supplies, insurance costs, and allocations from the City’s various internal service providers. The largest items include $137,286 for event contributions and $116,027 for building costs allocation. 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 is unchanged.

Office of State's Attorney
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
EXPENDITURES					
Operating Expenses	3,215,830	2,841,154	3,557,478	25.2%	716,324
TOTAL EXPENDITURES	3,215,830	2,841,154	3,557,478	25.2%	716,324

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Approved 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	Approved 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 FUND

BACKGROUND
Florida Statute: Chapter 27 Part II
Duval County Charter: Article 12 Sections 12.07
The State Attorney Office is an agency of the State of Florida.

MAJOR PROGRAMS AND SERVICES
Chapter 29.008 of the Florida Statutes requires the City of Jacksonville to provide the State Attorney with office space, utility, maintenance, security, and communication services as may be necessary for the proper and efficient functioning of their offices.

EXPENDITURES
Operating Expenses
This category houses various operating expenses such as water delivery service, license agreements, and allocations from the City's various internal service providers. The largest items in this category include $2.18 million in facility costs and $1,350,950 in communication, network and cyber security costs. The change in this category is driven by a $668,993 increase in communication, network and cyber security costs.

AUTHORIZED POSITION CAP
There are no City positions or part-time hours for this state agency.

Office of the Inspector General
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Charges for Services	0	1	1	0.0%	0
Transfers From Component Units	153,830	153,522	153,522	0.0%	0
TOTAL REVENUE	153,830	153,523	153,523	0.0%	0
EXPENDITURES					
Personnel Expenses	1,332,084	1,288,053	1,301,057	1.0%	13,004
Employer Provided Benefits	86,446	85,821	128,496	49.7%	42,675
Operating Expenses	148,773	195,036	224,552	15.1%	29,516
Capital Outlay	(2,398)	0	0		0
City Council 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	Approved 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	Approved 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 FUND

BACKGROUND

Ordinance 2014-519-E created an independent Office of Inspector General, which provides increased accountability, integrity, and oversight of the executive and legislative branches of the City of Jacksonville, to assist in promoting economy and efficiency, improving agency operations, and deterring and identifying waste, fraud, and abuse. Ordinance 2014-747-E expanded the authority of this office to include the City Constitutional Offices and Independent Authorities (Jacksonville Aviation Authority (JAA), Jacksonville Electric Authority (JEA), Jacksonville Housing Authority (JHA), Jacksonville Port Authority (JPA), Jacksonville Transit Authority (JTA), and Police and Fire Pension Fund (PFPF).

MAJOR PROGRAMS AND SERVICES

Investigations

Conducts independent investigations into allegations of fraud, waste, abuse, misconduct, mismanagement, and other matters involving City government, employees, contractors, programs, and operations within the Office of Inspector General's jurisdiction.

Audits and Reviews

Conducts audits, reviews, and other oversight activities to evaluate City programs, operations, processes, and internal controls. These activities are designed to promote accountability, efficiency, effectiveness, and the appropriate use of public resources.

Fraud, Waste, and Abuse Prevention

Receives and evaluates complaints and information concerning suspected fraud, waste, abuse, and misconduct. The Office also supports prevention efforts by identifying vulnerabilities, recommending corrective actions, and promoting awareness of sound internal controls and ethical practices.

Recommendations and Corrective Actions

Develops recommendations based on investigative, audit, and review findings to address identified deficiencies, strengthen internal controls, improve City operations, and reduce the risk of fraud, waste, abuse, and mismanagement.

Coordination and Oversight

Coordinates, as appropriate, with City departments, independent agencies, law enforcement, regulatory entities, and other oversight organizations when matters require shared information, specialized expertise, referrals, or additional review. Such coordination is conducted in a manner that supports the Office of Inspector General's independence and oversight responsibilities.

SERVICE LEVELS

Service levels for this Department are unchanged for fiscal year 2026-2027.

REVENUE

Transfers From Component Units

This category contains the revenue received from the Independent Authorities (including JAA, JEA, JHA, JPA, JTA, and PFPF) pursuant to Memorandums of Understanding (MOUs).

EXPENDITURES

Personnel Expenses

This category includes funding for full-time and part-time salaries, other earnings, and pension costs. The increase in this category is primarily driven by the impact of the 10/01/26 wage increase and other items related to the current union contracts, which are slightly reduced by the movement of funding of one full-

time position to part-time salaries within this department, as detailed in the Authorized Position Cap section.

Employer Provided Benefits
This category includes employer-paid payroll taxes, employee insurance and other employee benefit costs including workers compensation costs. Of the $42,675 increase in this category, $42,439 is due to a one-time true up of group health costs.

Operating Expenses
This category houses various operating expenses such as supplies, travel and training costs, dues and subscriptions, insurance costs, and allocations from the City's various internal service providers. The change in this category is primarily attributable to a $53,251 increase in IT computer system maintenance and security costs resulting from Technology Solutions' new cost allocation methodology. This increase is partially offset by a $17,831 decrease in Office of General Counsel (OGC) legal charges based on recent usage and a $4,834 decrease in Fleet vehicle replacement costs following the payoff of one of two vehicles in FY 2025/26.

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 have been removed for the FY 27 budget.

AUTHORIZED POSITION CAP
The authorized position cap is unchanged from the prior year. Part-time hours were increased by 2,080 hours for the department as part of the FY 27 budget process.

Parks, Recreation & Community Services
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved 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	563,990	478,500	538,650	12.6%	60,150
TOTAL REVENUE	1,014,528	811,250	894,150	10.2%	82,900
EXPENDITURES					
Personnel Expenses	21,161,843	20,401,198	21,464,775	5.2%	1,063,577
Employer Provided Benefits	2,643,209	2,718,466	4,057,143	49.2%	1,338,677
Operating Expenses	29,733,026	31,242,845	33,225,896	6.3%	1,983,051
Grants, Aids and Contributions	0	3,086,580	0	(100.0%)	(3,086,580)
Other Uses	13,094	600,000	0	(100.0%)	(600,000)
City Council 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	Approved 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	Approved 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 FUND

BACKGROUND
The Parks, Recreation and Community Services Department consists of the Office of the Director and six other Divisions: Senior Services, Social Services, Recreation and Community Programming, Disabled Services, Natural and Marine Resources and Sports and Entertainment. The Department is dedicated to ensuring high quality programs and facilities that will fuel public-private partnerships, champion cultural diversity, inspire well-being, encourage environmental participation, education and create a sense of community for residents in Duval County. It is also responsible for human and social services to the City of Jacksonville, city parks, pools, preserves, marinas, waterfront facilities, and programs targeted specifically towards seniors, victims of crime and the disabled.

MAJOR PROGRAMS AND SERVICES
Office of the Director: Executive, administrative, and management direction for all divisions; Oversight and management for the Cooperative Extension Services, Parks Development and Natural Resources Office, and Community Relations Office.

Disabled Services: Outreach efforts, services, training, and education; ADA technical support to the City of Jacksonville; Disabled Parking Enforcement Program; Wheelchair Ramp Program and Emergency Assistance.

Natural and Marine Resources: Outdoor recreational activities; Access to nature parks and waterways in Jacksonville; Management and oversight over oceanfront parks and water access points; Protection over 80,000 acres of environmentally sensitive lands in partnership.

Recreation and Community Programming: Programming at staffed community centers / recreational complexes, youth / adult athletic leagues, and public swimming facilities; Partnership management at various community centers; coordination of pavilion rentals, center rentals and special use permits; Management and oversight over parks, community centers, pools / aquatic center, and tennis centers; Maintenance of park space and facilities.

Senior Services: Activities, programs, and services that support older adults living independently; Public safety, youth engagement, neighborhood enrichment, and community wellness programming; Intergenerational activities through outreach with schools, agencies, and community programs.

Social Services: Services for the indigent residents of Duval County; HIV/AIDS program; Emergency financial assistance and money management classes; Addressing quality-of-life issues related to health, safety and living conditions; Assistance for people struggling with substance abuse, mental health, and homelessness; Assistance for individuals who have been victims of crime; Indigent cremation and burial services.

SERVICE LEVELS
Additional funding of $1.2 million 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.

REVENUE
Charges for Services
This category includes revenue for summer camp programming, organized event charges, tennis lessons and docking fees. The change in this category is driven by several factors, the largest of which are anticipated increases of $15,000 in organized event charges and $7,250 in docking fees for FY 27.

Miscellaneous Revenue
This category includes revenue for overtime reimbursement charges, rental of city facilities, and other miscellaneous revenue. The change in this category is mostly driven by anticipated increases of $46,000 in overtime reimbursement charges and $15,000 in miscellaneous revenue in FY 27.

EXPENDITURES
Personnel Expenses
This category includes funding for full-time and part-time salaries, overtime and other earnings, as well as parking stipends, and pension costs. The category includes the impact of the 10/01/26 wage increase and other items related to the current union contracts. The net change in this category is mostly attributable to the 10/01/26 wage increase, as well as increases of $325,332 in overtime salaries and $240,965 in part time salaries. Some of the increase in part time salaries is due to the addition of 15,600 part time hours for Riverfornt Parks as previously discussed.

Employer Provided Benefits
This category includes employer-paid payroll taxes, employee insurance and other employee benefit costs including workers compensation costs. The net increase in this category is almost entirely driven by an increase of $1.29 million for a one-time true up of group health costs.

Operating Expenses
This category is comprised of a variety of diverse expenses. Roughly $12.12 million is allocated to professional and contractual services for programs including: adult residential / transitional housing, in-patient / out-patient substance abuse education, intervention and treatment, indigent burial, homeless outreach and services, mental health and vocational services, the sexual assault response center, senior food insecurity, funding for the cooperative extension agreement with the University of Florida, janitorial cleaning services at city parks and community/senior centers, park field maintenance, security and guard services, the operations and maintenance of the Brentwood Golf Course and James Weldon Johnson Park, and human trafficking funding as related to Ordinance 2020-152-A. Roughly $11.22 million is allocated to internal service charges, of which $6.93 million is for combined facility operation, maintenance, security and utility costs, $2.45 million is for fleet services charges, and $1.6 million is for combined IT equipment replacement and computer system maintenance and security costs. The remaining $9.89 million in funding includes several items, the largest of which are miscellaneous services and charges of $1.89 million, rent and mortgage subsidy programs of $1.5 million, repairs and maintenance costs including repairs to buildings and equipment as well as supplies of $1.46 million, insurance costs of $1.38 million, Baker Act inquiries of $1.23 million, and chemicals for city pools of $887,032. The change in this category is driven by several factors, but is mostly driven by the addition of $1.2 million in miscellaneous services and charges funding to provide maintenance and operations costs associated with Riverfront Parks activity as previously discussed, as well as the addition of $600,000 in contractual services funding reallocated from contingency for James Weldon Johnson Park maintenance and programming.

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 provide a more accurate representation of City expenditures for this item.

Other Uses
Prior to FY 27, this category housed the funding for James Weldon Johnson Park maintenance and programming in a contingency account due to a Council conflict. As there is no longer a Council conflict associated with this funding, it has been moved to the department's contractual services budget.

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 position was eliminated as part of the FY 27 budget process. This position was frozen in FY 26 to offset the impact of a job code re-class. This change will have no impact on service levels. Part-time hours were increased by 15,600 hours for the Riverfront Parks activity as part of the budget process.

EXPENDITURES BY DIVISION
Because this Department has such a wide array of different programs and services, a Divisional summary is included. Information on the function of each Division can be found in the Introduction Section of this document.

Disabled Services:
Of the total budget, $665,864 is budgeted in personnel and employer provided benefits expenses to fund the seven full-time positions and 3,750 part-time hours within this division.

Natural and Marine Resources:
Of the total budget, $1.64 million is budgeted in personnel and employer provided benefits expenses to fund the seventeen full-time positions and 2,924 part-time hours within this division. The largest budget items in operating expenses include $271,046 for repairs and maintenance (including supplies), $120,000 for the water taxi contract, $95,000 for educational programming and operational costs at Tree Hill Nature Center (Ord 2006-453-E), and $78,753 for other professional services.

Office of the Director:
Of the total budget, $1.31 million is budgeted in personnel and employer provided benefits expenses to fund the twelve full-time positions and 12,309 part-time hours within this division. The largest budget items in operating expenses include $579,520 in professional services for the UF Cooperative Extension Office (of which the City funds 40%), $539,407 for general liability / miscellaneous insurance costs, and $415,091 in combined facility operation, maintenance, security and utility costs.

Recreation and Community Programming:
Of the total budget, $18.09 million is budgeted in personnel and employer provided benefits expenses to fund the 171 full-time positions and 274,544 part-time hours within this division. The operating expenses in this division are for programming and costs at the City's parks and community centers, which includes $5.33 million in combined facility operation, maintenance, security and utility costs, $3.21 million in professional and contractual services, $2.30 million in fleet vehicle cost allocations, $1.80 million in miscellaneous services and charges, $1.17 million in repair and maintenance costs including repairs to building and equipment as well as supplies, $908,270 in combined IT equipment replacement and computer system maintenance and security costs, $887,032 in chemicals for City pools, and $592,726 for insurance costs. This budget includes $600,000 for James Weldon Johnson Park maintenance and programming and $1.2 million in maintenance and operations costs associated with Riverfront Parks activity.

Senior Services:
Of the total budget, $2.17 million is budgeted in personnel and employer provided benefits expenses to fund the twenty-six full-time positions and 26,080 part-time hours within this division. The operating expenses in this division are for programing and costs at the City's senior centers. The largest budget items in operating expenses include $1.7 million for meal delivery services to home bound seniors, $911,163 in combined facility operation, maintenance, security and utility costs, and $355,827 in combined IT equipment replacement and computer system maintenance and security costs.

Social Services:
Of the total budget, $1.64 million is budgeted in personnel and employer provided benefits expenses to fund the nineteen full-time positions and 2,600 part-time hours within this division. The largest budget items in operating expenses include $6.17 million in professional and contractual services for various service providers, $1.79 million in welfare and victim assistance, and $1.22 million for Baker's Act inquiries.

Patrol & Enforcement
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Charges for Services	8,431,645	11,104,231	8,751,040	(21.2%)	(2,353,191)
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					
Personnel Expenses	208,003,696	198,006,752	196,876,021	(0.6%)	(1,130,731)
Employer Provided Benefits	26,346,791	22,568,440	22,509,976	(0.3%)	(58,464)
Operating Expenses	25,738,325	28,692,137	33,297,569	16.1%	4,605,432
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	Approved 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	Approved 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

PATROL AND ENFORCEMENT
GENERAL FUND OPERATING FUND

BACKGROUND
Florida Statute: Chapter 30 Section 30.15(5)
Duval County Charter: Article 8 Section 8.01
City of Jacksonville Ordinance Code: Chapter 37 Section 37.105
The Jacksonville Sheriff's Office is a constitutional office in the City of Jacksonville.

MAJOR PROGRAMS AND SERVICES
The Jacksonville Sheriff's Office Department of Patrol and Enforcement provides the first-response emergency police services throughout the jurisdiction. Officers conduct follow-up field investigations, staff six substations, and provide specialized law enforcement services to citizens focusing on problem solving. In addition, these officers perform traffic control, crime prevention, special security services and community outreach. Community outreach efforts focus on crime prevention training to businesses, civic organizations, schools, youth, and neighborhood watch groups.

SERVICE LEVELS
Twenty (20) new Crime Scene Technician positions were added based on operational needs, and seventeen (17) positions were re-allocated to other departments within JSO during FY 26, for a net increase of three (3) positions.

REVENUES
Charges for Services
This category includes a variety of different revenues, the largest of which are: ASM Global overtime reimbursement of $4.81 million; off duty reimbursement of $1.11 million; individual civil income revenue of $1.34 million; reimbursements from independent agencies of $411,301; take home vehicle reimbursements of $403,477; charges for the Mayor's Security of $375,813; and wrecker application fees of $177,919. The change in this category is almost entirely driven by a decrease of $2.56 million in ASM Global overtime reimbursements, although this is somewhat offset by smaller increases in other areas.

Miscellaneous Revenue
This category houses overtime reimbursement from Duval County School Board for police officers assigned to schools under the School Guardian Program which is associated with the Marjory Stoneman Douglas High School Public Safety Act.

EXPENDITURES
Personnel Expenses
This category includes funding for full-time and part-time salaries, overtime and other earnings, as well as parking stipends, and pension costs. The change in this category includes the impact of the 10/01/26 wage increase and other items related to the current union contracts, as well as cost increases related to the additional positions added to the department as detailed in Authorized Position Cap section. However, these are partially offset by reductions to terminal leave, overtime and Police and Fire Pension costs.

Employer Provided Benefits
This category includes employer-paid payroll taxes, employee insurance and other employee benefit costs including workers compensation costs.

Operating Expenses

This category includes a variety of expenditures, the largest of which are $26.25 million in combined fleet vehicle costs, $2.84 million in repairs and maintenance (including supplies), $1.69 million in general liability insurance costs, and $1.16 million in computer system maintenance and security costs. The net change in this category is mainly driven by combined increases of $2.45 million in fleet vehicle costs, $1.6 million in repairs and maintenance (including supplies), and $844,012 in computer system maintenance and security costs.

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	Approved 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					
Personnel Expenses	30,252,538	29,094,743	32,734,434	12.5%	3,639,691
Employer Provided Benefits	3,414,399	3,400,596	4,099,987	20.6%	699,391
Operating Expenses	7,116,680	10,163,737	7,412,193	(27.1%)	(2,751,544)
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	Approved 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	Approved 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

PERSONNEL AND PROFESSIONAL STANDARDS
GENERAL FUND OPERATING FUND

BACKGROUND
Florida Statute: Chapter 30 Section 30.15(5)
Duval County Charter: Article 8 Section 8.01
City of Jacksonville Ordinance Code: Chapter 37 Section 37.110
The Jacksonville Sheriff's Office is a constitutional office in the City of Jacksonville.

MAJOR PROGRAMS AND SERVICES
The Jacksonville Sheriff's Office Department of Personnel and Professional Standards provides human resource planning, recruitment, training, records and standards for police, corrections, and civilian personnel. The Department of Personnel and Professional Standards works to attract and retain high caliber employees for service to the community, and focuses on employee development to ensure a workforce of qualified, capable, and highly skilled individuals.

SERVICE LEVELS
Thirteen (13) positions were reallocated from other departments within JSO during FY 26.

REVENUES
Charges for Services
This category houses Criminal Justice Education revenue pursuant to Florida Statue 318.18.

Miscellaneous Revenue
This amount represents revenue from Florida Junior College Instructor's fees.

EXPENDITURES
Personnel Expenses
This category includes funding for full-time and part-time salaries, overtime and other earnings, as well as parking stipends, and pension costs. The net change in this category includes the impact of the 10/01/26 wage increase and other items related to the current union contracts, as well as cost increases related to the 13 positions added to the department as detailed in Authorized Position Cap section.

Employer Provided Benefits
This category includes employer-paid payroll taxes, employee insurance and other employee benefit costs including workers compensation costs. The net change in this category is mainly due to an increase of $366,245 in group hospitalization insurance, as well as increases in costs related to the 13 positions added to the department as detailed in Authorized Position Cap section.

Operating Expenses
This category includes a variety of expenditures, the largest of which are: $2.65 million in general liability insurance costs; $1.54 million in professional and contractual services for psychological testing contracts for new hires; $1.21 million in employee travel and training; and $996,600 in clothing, uniforms and safety equipment. The net change in this category is mainly due to decreases of $1.83 million in computer systems maintenance and security costs and $1.82 million in computer systems maintenance and security costs that were moved to Police Services driven by a re-organization within JSO. However, these were somewhat offset by an increase of $883,965 in general liability insurance.

AUTHORIZED POSITION CAP
Thirteen (13) positions were re-allocated to this department from other departments within JSO during FY 26 based on operational needs. Part-time hours remain unchanged.

Planning and Development
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved 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					
Personnel Expenses	3,480,522	3,252,717	3,530,176	8.5%	277,459
Employer Provided Benefits	322,510	328,839	531,721	61.7%	202,882
Operating Expenses	287,248	1,092,751	813,068	(25.6%)	(279,683)
Capital Outlay	(160)	0	0		0
City Council 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	Approved 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	Approved 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 FUND

BACKGROUND
The Planning and Development Department manages existing and future development within the City of Jacksonville. Matters pertaining to zoning, the comprehensive plan, concurrency, land use, various trades inspections, and building codes fall within the purview of this department.

MAJOR PROGRAMS AND SERVICES
Office of the Director: The Office of the Director provides leadership and strategic direction for the Department of Planning and Development. It oversees technical, financial, managerial, and administrative support for the Department and its associated boards and commissions.

Community Planning Division: The Community Planning Division maintains and implements Jacksonville's Comprehensive Plan and administers the City's Historic Preservation Program. The Division also supports long- and short-range planning efforts related to land use, transportation, neighborhoods, conservation, coastal management, schools, Brownfields, and historic resources.

Current Planning Division: The Current Planning Division manages short-term growth and development through the administration of the City's Zoning Code and review of zoning and development applications. The Division provides technical support to the City's planning and zoning boards and committees and assists the public with zoning, development, and permitting questions.

Transportation Planning Division: The Transportation Planning Division leads long-range planning for Jacksonville's roadway, bicycle, pedestrian, and transit systems. The Division evaluates transportation impacts of development, manages mobility planning and funding, analyzes transportation data and trends, and develops multimodal transportation plans and policies.

Resilience Office: The Resilience Office implements the Resilient Jacksonville strategy to help the City prepare for, adapt to, and recover from acute shocks and long-term stresses. The Office coordinates efforts to address risks such as flooding, extreme heat, extreme wind, and wildfire across City operations and the community.

Sustainability Office: The Sustainability Office promotes practices that reduce environmental impacts and support Jacksonville's long-term sustainability. Its work focuses on reducing energy, water, food, and material consumption while minimizing waste, greenhouse gas emissions, air pollution, and water pollution.

SERVICE LEVELS
One-time funding of $369,000 provided in FY 26 for the sidewalk inventory study has been removed. Part-time hours were increased by 1,248 hours and $50,000 in related funding was added, as detailed in the Authorized Position Cap section.

REVENUE
Charges for Services
This category includes fees received for zoning exceptions, rezoning, and amendments to the comprehensive plan. The change in this category is due to an decrease of $120,000 in zoning and rezoning fee revenue based on recent actuals.

EXPENDITURES
Personnel Expenses
This category includes funding for full-time and part-time salaries, overtime and other earnings, as well as parking stipend, pension costs, and defined contribution. The increase in this category is primarily driven by the impact of the 10/01/26 wage increase and other items related to the current union contracts, as wll

as increased funding in part-time salaries. The increases are slightly reduced by the net reduction of one position, as detailed in the Authorized Position Cap section.

Employer Provided Benefits
This category includes employer-paid payroll taxes, employee insurance and other employee benefit costs including workers compensation costs. The increase of $202,882 is mainly due to a one-time true up of group health costs.

Operating Expenses
This category houses various operating expenses such as professional services, supplies, insurance costs, and allocations from the City's various internal service providers. The largest items include $417,736 in legal charges and $188,565 in computer systems maintenance and security. The change in this category is mostly driven by the removal of one-time funding of $369,000 approved in FY 26 for the sidewalk inventory study and a zoning consultant, which is slightly offset by increases of $97,938 in legal costs and $14,918 in supervision allocation costs.

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
Two (2) vacant City Planner positions were eliminated as part of the FY 27 budget process. These positions were frozen in FY 26 to offset the impact of advanced start rates for various positions. This was offset by the addition of one (1) Grants, Compliance, and Special projects position, for a net decrease of one (1) full-time position with no impact on service levels.
Part-time hours were increased by 1,248 hours for Community Planning as part of the FY 27 budget process.

Police Services
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Charges for Services	3,271,046	3,501,023	3,626,244	3.6%	125,221
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					
Personnel Expenses	32,895,314	30,518,105	39,640,661	29.9%	9,122,556
Employer Provided Benefits	3,179,678	3,506,611	6,168,145	75.9%	2,661,534
Operating Expenses	22,734,714	28,539,786	36,854,912	29.1%	8,315,126
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	Approved 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	Approved 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

POLICE SERVICES
GENERAL FUND OPERATING FUND

BACKGROUND
Florida Statute: Chapter 30 Section 30.15(5)
Duval County Charter: Article 8 Section 8.01
City of Jacksonville Ordinance Code: Chapter 37 Section 37.106
The Jacksonville Sheriff's Office is a constitutional office in the City of Jacksonville.

MAJOR PROGRAMS AND SERVICES
The Jacksonville Sheriff's Office Department of Police Services provides a wide variety of law enforcement support functions for the agency, including budget development, financial management, communication systems, property and evidence management, supply inventory management, contract services, records and identification services, fleet maintenance, courthouse security, facilities management, and service of process and execution of writs.

SERVICE LEVELS
Thirty-two (32) positions are transferring from the COPS grant to the general fund during FY 27, and twenty-four (24) positions were re-allocated from other departments within JSO during FY 26, resulting in a net increase of fifty-six (56) positions.

Annual funding of $241,500 was added for JAMF software for CJIS compliant cell phones, and $330,000 was added in the IT 5-year plan for camera refresh.

REVENUES
Charges for Services
This category includes a variety of different revenues, the largest of which are $2.16 million in reimbursement revenues for call taker salaries from the 9-1-1 Emergency User Fee (SF 10701), $662,500 in fines and estreatures, $457,100 in police report revenues, $233,670 in property room fund revenue, and $68,000 in alarm permit fees revenue. The change in this category is mostly due to an anticipated increase of $120,400 in police report revenues in FY 27.

Fines and Forfeits
This category houses alarm citations revenue.

Miscellaneous Revenue
This category includes revenue from miscellaneous sales and charges.

EXPENDITURES
Personnel Expenses
This category includes funding for full-time and part-time salaries, overtime and other earnings, as well as parking stipends, and pension costs. The change in this category includes the impact of the 10/01/26 wage increase and other items related to the current union contracts, as well as increased costs related to the 56 positions added to the department as detailed in Authorized Position Cap section.

Employer Provided Benefits
This category includes employer-paid payroll taxes, employee insurance and other employee benefit costs including workers compensation costs. The net change in this category is mainly due to an increase of $1.88 million in group health for one-time true up costs, as well as cost increases related to the 56 positions added to the department as detailed in Authorized Position Cap section.

Operating Expenses

This category is comprised of a variety of expenditures, the largest of which are: $12.6 million in hardware-software maintenance and licenses; $7.23 million in building rentals; $4.27 million in clothing, uniforms and safety equipment; $2.35 million in IT radio communication allocation costs; $1.7 million in lease purchase – equipment contracts costs; $1.38 million in other operating supplies; $1.31 million in wireless communications; $1.27 million in ITD capital equipment replacements; $974,271 in computer system maintenance and security costs; $541,200 in repairs and maintenance costs (including supplies); $520,245 in city-wide building maintenance costs; and $483,537 in miscellaneous insurance costs. The net change in this category is driven by several factors, the largest of which include increases of $5.26 million in building rental costs and $3.97 million in hardware-software maintenance and licenses, which is inclusive of funding moved from Personnel & Professional Standards for re-organization within JSO. However, these increases are somewhat offset by smaller decreases in various areas.

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.

Public Defender's
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
EXPENDITURES					
Operating Expenses	2,556,585	1,509,142	1,022,989	(32.2%)	(486,153)
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	Approved 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	Approved 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 FUND

BACKGROUND
Florida Statute: Chapter 27 Part III
Duval County Charter: Article 12 Sections 12.08
The Public Defender for the Fourth Judicial Circuit is an agency of the State of Florida.

MAJOR PROGRAMS AND SERVICES
Chapter 29.008 of the Florida Statutes requires the City of Jacksonville to provide the Public Defender with office space, utility, maintenance, security, and communication services as may be necessary for the proper and efficient functioning of their offices.

EXPENDITURES
Operating Expenses
This category houses various operating expenses such as parking vouchers and allocations from the City's various internal service providers. The largest items in this category include $378,896 in facility costs and $626,523 in communication, network and cyber security costs. The net decrease in this category is driven by a $713,342 decrease in facility costs due to a reduction in the debt service costs associated with the Haverty's building. This is somewhat offset by a $277,042 increase in communication, network and cyber security costs.

AUTHORIZED POSITION CAP
There are no City positions or part-time hours for this state agency.

Public Library
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved 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					
Personnel Expenses	21,620,364	23,227,127	24,212,380	4.2%	985,253
Employer Provided Benefits	2,533,072	2,659,756	4,214,818	58.5%	1,555,062
Operating Expenses	10,492,964	9,820,103	10,828,899	10.3%	1,008,796
Capital Outlay	7,357,283	4,894,248	4,894,248	0.0%	0
Other Uses	1,400,304	1,542,603	1,594,929	3.4%	52,326
City Council 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	Approved 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	Approved 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 FUND

BACKGROUND
The Jacksonville Public Library system consists of the main library in Downtown, twenty regional, community, and neighborhood branch libraries as well as one virtual branch. The system services the needs of Duval County, as well as neighboring areas of Baker, Clay, Nassau, and St. Johns Counties.

MAJOR PROGRAMS AND SERVICES
Collection of Materials: Purchase, license or otherwise procure informational, educational and enrichment-focused materials in a variety of formats to meet the needs of the public.

Programs, Activities and Events**:** Present a variety of in-person and virtual programs, activities and events that connect people with the collection and other core services.

Public Technology: Provide publicly available technologies that extend access to reading, writing and lifelong learning while supporting access to the other core services.

Meeting and Study Spaces: Provide publicly available spaces for study, meeting and community-focused engagement while supporting access to the other core services.

Staff Engagement: Share staff expertise that actively enhances the accessibility and use of all core services.

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

REVENUE
Charges for Services
This category includes library fees for internet printing, public library fees and bad check fees. The net change in this category is due to anticipated increase in library fee revenue.

Miscellaneous Revenue
This category houses miscellaneous sales revenue and charges.

EXPENDITURES
Personnel Expenses
This category includes funding for full-time and part-time salaries, overtime and other earnings, as well as parking stipends, and pension costs. The category includes the impact of the 10/01/26 wage increase and other items related to the current union contracts, as well as an increase of $141,658 in part-time salaries based on the department's actual historical usage.

Employer Provided Benefits
This category includes employer-paid payroll taxes, employee insurance and other employee benefit costs including workers compensation costs. The increase in this category is mostly due to an increase of $1,531,767 for a one-time true up of group health costs.

Operating Expenses
This category contains operating costs for the programming and operation of the library system, the largest of which are $4.75 million in combined facility costs including maintenance and utilities, $1.81 million in IT computer system maintenance and security charges, $907,358 for insurance costs, $794,524 in hardware / software maintenance and licenses costs, and $620,000 for contractual security guard services costs. The change in this category is driven by many factors, including increases of $718,108 in IT computer system maintenance and security charges and $400,000 in ITD system development.

Capital Outlay
This category contains FY 27 funding for new library materials.

Other Uses
This category houses the charge for the City's indirect cost recovery study.

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.

Public Works
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Permits, Fees and Special Assessments	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					
Personnel Expenses	16,774,707	15,015,412	16,041,206	6.8%	1,025,794
Employer Provided Benefits	2,236,703	2,253,326	3,396,367	50.7%	1,143,041
Operating Expenses	46,993,001	46,857,293	49,753,962	6.2%	2,896,669
Capital Outlay	259,097	200,000	200,000	0.0%	0
Other Uses	343,617	0	0		0
City Council 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	Approved 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	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
Development Services	930,448	823,468	762,123	(7.4%)	(61,345)
Engineering and Construction Management	3,762,903	3,601,950	3,968,282	10.2%	366,332
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 FUND

BACKGROUND
Duval County Charter: Article 6 Section 6.04; Article 24 Section 24.03
City of Jacksonville Ordinance Code: Chapter 32 Section 32.101

The Public Works Department consists of the Office of the Director and six other operating divisions: Development Services, Engineering and Construction Management, Mowing and Landscape Maintenance, Real Estate, Right-of-Way and Stormwater Maintenance, and Traffic Engineering. While Building Inspection and Public Buildings are also divisions within the department, their activities are funded outside the General Fund Operating Fund and are presented separately in other sections of the budget.

MAJOR PROGRAMS AND SERVICES
Office of the Director
Provides strategic leadership, policy direction, financial oversight, and administrative support for all Public Works divisions to ensure effective and efficient delivery of departmental services.

Development Services
Reviews development plans, plats, and infrastructure projects and provides inspection services to ensure compliance with City standards and acceptance of new public infrastructure.

Engineering and Construction Management
Manages capital improvement projects, infrastructure acceptance, subdivision standards, and engineering reviews related to public rights-of-way, roadway improvements, and community infrastructure initiatives.

Mowing and Landscape Maintenance
Maintains City-owned rights-of-way, parks, and public facilities through landscape management, tree maintenance, irrigation system support, vegetation control, and urban forestry programs.

Real Estate
Manages the acquisition, disposition, leasing, inventory, and administration of City-owned real property, easements, and rights-of-way in support of municipal operations and development projects.

Right-of-Way and Stormwater Maintenance
Maintains the City's roadway, sidewalk, drainage, and stormwater infrastructure to support public safety, mobility, and effective stormwater management.

Traffic Engineering
Enhances transportation safety and mobility through traffic studies, roadway safety improvements, traffic control device management, development review, and transportation planning initiatives.

SERVICE LEVELS
Service levels for this department are unchanged for fiscal year 2026-2027. Annual funding of $250,000 was added for streetlight electricity to offset JEA utility rate increases.

REVENUE
Permits, Fees and Special Assessments
This category includes revenue of $410,237 from right-of-way filing fees, and $1,000 from annual tower permit fees.

Intergovernmental Revenue
This amount represents funding from the State of Florida Department of Transportation (FDOT) for mowing, litter removal, and tree trimming for public rights-of-ways on State roads.

Charges for Services
This category includes funding for various signage and street services, road and street closure fees, and engineering services charged to federal and independent agencies.

Miscellaneous Revenue
This category includes reimbursements from the FDOT for the maintenance of traffic signals and streetlights on State roads totaling $7.3 million, as well as other smaller revenue sources.

EXPENDITURES
Personnel Expenses
This category includes funding for full-time and part-time salaries, overtime and other earnings, as well as parking stipends, and pension costs. The category includes the impact of the 10/01/26 wage increase and other items related to the current union contracts, as well as an increase of $110,761 for overtime.

Employer Provided Benefits
This category includes employer-paid payroll taxes, employee insurance and other employee benefit costs including workers compensation costs. The increase of $1.14 million is mainly due to a one-time true up of group health costs.

Operating Expenses
This category includes various operating expenses, such as professional and contractual services, supplies, utility costs, insurance costs, allocations from the City's internal service providers, and an allocation related to reimbursement of costs for staff support provided to other funds.

The largest expenditures in this category include $24.23 million in contractual services for mowing, landscaping, and tree maintenance, $13.96 million in electricity for street lighting, $2.93 million for general liability insurance, $1.96 million for combined fleet expenses, $1.15 million for computer system maintenance and security costs, $911,742 for allocated utility costs, $617,231 for OGC legal charges, and $615,174 for other professional services. The change in this category is driven by several factors, including increases of $1.30 million in electricity bills, $788,881 in contractual services, and $395,982 in general liability insurance.

Capital Outlay
Funding has been provided for the purchase and installation of street lighting infrastructure.

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.

Supervisor of Elections
General Fund Operating

REVENUES AND EXPENDITURES	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Permits, Fees and Special Assessments	0	603,757	161,252	(73.3%)	(442,505)
Miscellaneous Revenue	68,846	3,500	50,000	1328.6%	46,500
TOTAL REVENUE	68,846	607,257	211,252	(65.2%)	(396,005)
EXPENDITURES					
Personnel Expenses	3,468,353	4,544,075	8,890,738	95.7%	4,346,663
Employer Provided Benefits	334,909	370,872	681,405	83.7%	310,533
Operating Expenses	3,273,077	4,514,387	5,133,415	13.7%	619,028
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	Approved 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	Approved 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 FUND

BACKGROUND
Florida Statute: Chapter 98 Section 98.015
Duval County Charter: Article 9 Section 9.01
City of Jacksonville Ordinance Code: Chapter 350 Section 350.108
The Supervisor of Elections is a constitutional office in the City of Jacksonville.

MAJOR PROGRAMS AND SERVICES
The Supervisor of Elections registers all voters in Duval County, educates voters on state and local laws and how to vote, staffs early voting sites and the call center, processes absentee ballots, and conducts state and local elections in Duval County in accordance with the election laws of Florida. In FY26 one county-wide election was held, and there will be three county-wide elections in FY27.

The current Supervisor of Elections, Jerry Holland, started his career at the City of Jacksonville as a City Council member in 1999 and has held various offices since then including: Council Member 1999 - 2005, Supervisor of Elections 2005 - 2015, Property Appraiser 2015 - 2023, and Supervisor of Elections 2023 – current.

SERVICE LEVELS
Election Division:
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 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, as well as additional $364,195 in part-time salaries and $31,750 in advertising and promotion.

Registration Division:
Additional funding was requested by the Supervisor of Elections and approved for the FY27 budget, including $95,972 for outside printing, $514,569 for postage, and $8,034 for website modifications.

Initiative Petitions CS/HB 1205
CS/HB 1205 was passed by the Florida Legislature and signed into law by the Governor on May 2, 2025. To comply with CS/HB 1205, which establishes a two-tiered petition signature verification fee and mandates voter notification upon verification. The related revenue and expenses have been budgeted in a separate activity. The activity is structured to be cost neutral, with the fee offsetting associated expenses, which includes the costs of signature comparison and mailing notifications to voters, as required by the new law.

The estimated costs associated with ballot petition verification including postage, outside printing, and operating supplies along with the corresponding revenue have been reduced based on projection.

FY26-27 Proposed	FY25-26 Adopted	Change	
		Percent	Dollar
161,252	603,757	(73.3%)	(442,505)

REVENUES

Permits, Fees and Special Assessments

The amount represents anticipated permits and fees of $161,252 for ballot petition verification related to CS/HB 1205.

Miscellaneous Revenue

The amount includes anticipated miscellaneous revenues for public record requests, maps and candidate petition verification.

EXPENDITURES

Personnel Expenses

This category includes funding for full-time and part-time salaries, overtime and other earnings, as well as parking stipends, and pension costs. The category includes the impact of the 10/01/26 wage increase and other items related to the current union contracts. The change in this category is mainly due to an increase of $3.98 million in part-time salaries for the increased number of elections in FY 27 compared to FY 26.

Employer Provided Benefits

This category includes employer-paid payroll taxes, employee insurance and other employee benefit costs including workers compensation costs. The increase of $310,553 is mainly due to a one-time true up in group health costs, as well as costs related to increased number of elections in FY 27 compared to FY 26.

Operating Expenses

This category houses various operating expenses such as supplies, postage, travel and training costs, rental costs, insurance costs, and allocations from the City's various internal service providers.

The largest expense in this category includes $2.01 million for ballot / sample ballot printing, postage, and supplies, $1.07 million for voting related hardware and software licenses, $535,619 for various services provided by the City's internal service providers, $426,938 for building rental leases, and $412,728 for miscellaneous services and charges. The net increase in this category is due to increases of $297,133 in miscellaneous services and charges, and $135,288 in printing and binding.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged. Part-time hours increased by 182,024 hours to align calculated staffing requirements with the current election cycle and operational needs.

Mosquito Control State 1
Fund - 00112

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved 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
Miscellaneous Revenue	2,131	1,333	2,415	81.2%	1,082
Fund Balance Appropriation	27,009	0	0		0
TOTAL REVENUE	**92,941**	**47,503**	**65,003**	**36.8%**	**17,500**
EXPENDITURES					
Operating Expenses	22,052	47,502	65,002	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	Approved FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

MOSQUITO CONTROL - STATE 1
FUND 00112

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES

Florida Statute 388.261

This fund is mandated by Florida Statute 388.261 to administer mosquito control activities within the county. The bulk of the budget for the Mosquito Control Division resides in the General Fund Operating Fund.

SERVICE LEVELS

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

REVENUE

Intergovernmental Revenue

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

Miscellaneous Revenue

This category includes the anticipated FY 27 interest earnings.

EXPENDITURES

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 employee travel and training. The net change in this category is mostly driven by an increase of $22,085 in other operating supplies, although this is somewhat offset by decreases of $2,585 in repair and maintenance costs and $2,000 in miscellaneous services and charges.

Special Events - General Fund
Fund - 00113

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved 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	553,090	406,170	45,357	(88.8%)	(360,813)
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					
Personnel Expenses	1,467,477	1,449,715	1,654,968	14.2%	205,253
Employer Provided Benefits	111,388	125,754	163,288	29.8%	37,534
Operating Expenses	9,113,519	9,077,479	2,565,204	(71.7%)	(6,512,275)
Capital Outlay	0	1	1	0.0%	0
Grants, Aids and Contributions	654,875	654,875	184,875	(71.8%)	(470,000)
Transfers to Other Funds	100,000	0	0		0
Other Uses	0	0	3,300,000		3,300,000
TOTAL EXPENDITURES	**11,447,259**	**11,307,824**	**7,868,336**	**(30.4%)**	**(3,439,488)**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change
Full Time Positions	13	13	0
Part Time Hours	4,160	4,160	0

SPECIAL EVENTS – GENERAL FUND
FUND 00113

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES

Municipal Code Section 28.204 (b)
Special Events is a division under the Sports and Entertainment Office. This fund was established to track costs associated with each event, to meet requirements related to code section 28.204 (b). Special Events is responsible for the coordination, planning and implementation of all special events conducted by the City. Please visit the Sports and Entertainment site for event information.

MAJOR PROGRAMS AND SERVICES

Plans, produces, and attracts signature City events, cultural celebrations, and major sporting and entertainment events that build community pride, draw visitors, and generate economic impact for Jacksonville.

Reviews and coordinates special event permit applications for events held on City property and public rights-of-way. Works with event organizers and City departments to make sure events meet safety, traffic, and facility requirements.

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 mainly due to the removal of a $392,170 from the Jacksonville Jaguars, LLC for the club riser costs related to the annual Florida/Georgia.

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

EXPENDITURES

Personnel Expenses
This category includes funding for full-time and part-time salaries, overtime and other earnings, as well as parking stipends, and pension costs. The category includes the impact of the 10/01/26 wage increase and other items related to the current union contracts.

Employer Provided Benefits
This category includes employer-paid payroll taxes, employee insurance and other employee benefit costs including workers compensation costs.

Operating Expenses
This category houses various operating expenses such as professional services, supplies, insurance costs, and allocations from the City's various internal service providers. The largest items include $1.51 million in miscellaneous services and charges, $319,106 in security guard service and $204,600 in equipment rentals. 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.

Other Uses
This category includes a $3,300,000 contingency. This is funding is for event contribution related to the Florida/Georgia game. It has been placed into a contingency until contracts are finalized.

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

Emergency Reserve
Fund - 00119

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Miscellaneous Revenue	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)
Fund Balance Appropriation	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					
Other Uses	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	Approved FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

EMERGENCY RESERVE
FUND 00119

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES

Municipal Code Section 106.106 and 106.107
The emergency reserve can be used to address unanticipated non-reimbursed expenditures arising out of a hurricane, tornado, other major weather-related events, and/or other massive infrastructure failures or other disasters, whether man-made or caused by nature that exceed the operating reserve.

Municipal ordinance code section 106.106 (b) (i) sets a target for the emergency reserve of 7% - 10%.

Florida Statute Chapter 129 County Annual Budget
F.S. 129.01 (2) (d) Provision may be made for the following reserves: 1. A reserve for contingencies may be provided which does not exceed 10 percent of the total appropriations.

This fund is presented as part of the annual budget for informational purposes only.

REVENUE

Miscellaneous Revenue
This category includes the FY 27 anticipated interest earnings.

Fund Balance Appropriation
This amount is the estimated FY 26 ending cash balance.

EXPENDITURES

Other Uses
This is a budgetary representation of the estimated FY 27 ending cash balance based on the revenue items discussed above.

AUTHORIZED POSITION CAP

This fund does not contain any positions or part-time employees.

Multiyear Programs and Initiatives
Fund - 00129

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved 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					
Personnel Expenses	0	0	221,778		221,778
Employer Provided Benefits	0	0	36,114		36,114
Operating Expenses	0	0	5,461		5,461
Grants, Aids and Contributions	0	0	400		400
Transfers to Other Funds	0	1,250,000	0	(100.0%)	(1,250,000)
Other Uses	0	16,750,000	3,736,647	(77.7%)	(13,013,353)
TOTAL EXPENDITURES	**0**	**18,000,000**	**4,000,400**	**(77.8%)**	**(13,999,600)**

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

MULTIYEAR PROGRAMS AND INITIATIVES
FUND 00129

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES
Municipal Code Section 106.106 (d)
This all-years fund is being used as part of the annual budget process to house funding for City Council approved multiyear programs and initiatives as well as funding required pursuant to the supplemental Jacksonville Stadium Community Benefits Agreement approved by City Council in ordinance 2024-905-E.

MAJOR PROGRAMS AND SERVICES
Jacksonville Stadium Community Benefits Agreement – Eastside Strategic Focus program:
JSCBA - Eastside Strategic Focus is defined as economic development, affordable housing, workforce housing, and the mitigation of homelessness in the Eastside. Pursuant to 2024-905-E, beginning in FY 26 the City is required to pay a minimum of $4 million and pay out a total of $40 million no later than FY 32. The FY 27 budget includes the minimum $4 million of funding from the City.

Multiyear Economic Incentives:
Funding for City Council approved future one-time economic incentives, such as completion grants, forgivable loans and balloon loans, are placed in this fund as part of the annual budget process as well as through separate legislation including funding required pursuant to code section 106.106 (d). This funding is then moved to the appropriate budget location during the budget process to cover economic incentives required in the fiscal year being budgeted.

SERVICE LEVELS
Three positions have been added within the Finance Department Grants and Contract Compliance Division to oversee and administer the Eastside Community Grants program.

REVENUE
Transfer From Other Funds
This 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 and the remaining $400 FY 27 balance for the 721 Pearl St Garage LLC economic incentive.

EXPENDITURES
Personnel Expenses
Employer Provided Benefits
Operating Expenses
The costs in these categories are driven by the addition of three positions within this fund to oversee and administer the JSCBA – Eastside Strategic Focus program.

Grants, Aids and Contributions
The funding in this category is for the FY 27 required economic incentives as discussed above and detailed below:

- 721 Pearl St Garage LLC - Completion Grant pursuant to ordinance 2024-495
  - Total City obligation $1,906,000
  - Prior appropriation ordinance 2026-103 $1,061,600
  - FY 27 required appropriation $400
  - Future fiscal year required appropriation $844,000

Other Uses
This category contains the funding available for the Eastside Community Grants program.

AUTHORIZED POSITION CAP

Three positions have been added within the Finance Department Grants and Contract Compliance Division to oversee and administer the Eastside Community Grants program.

Journey Forward
Fund - 00131

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved 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					
Operating Expenses	212,860	100,000	100,000	0.0%	0
Grants, Aids and Contributions	0	0	1,660,000		1,660,000
Other Uses	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	Approved FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

JOURNEY FORWARD
FUND 00131

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES
Municipal Code Chapter 85 and code section 111.330
Ordinance 2024-635-E created new code chapter 85 Jacksonville Journey Forward including the 11-member Jacksonville Journey Forward Board which is tasked with developing and implementing a community-based plan for the City to reduce and eliminate factors contributing to crime and the plan shall detail the comprehensive approach to community-based crime prevention, intervention, and rehabilitation, and neighborhood safety and stability.

MAJOR PROGRAMS AND SERVICES
Funding provided for community-based crime prevention, intervention, and rehabilitation, and neighborhood safety and stability programs are detailed below within expenditure categories Grant, Aids and Contributions as well as Other Uses.

SERVICE LEVELS
Funding totaling $2,260,000 is being provided by the General Fund Operating fund (FD 00111) for the Jacksonville Journey Forward.

REVENUE
Transfer From Other Funds
This category houses the transfer from the General Fund Operating fund (FD 00111) to fund programs and services overseen by the Jacksonville Journey Forward board.

EXPENDITURES
Operating Expenses
This category contains funding for non-program expenditures for the Jacksonville Journey Forward board.

Grants, Aids and Contributions
This categories houses funding for direct contracts approved by the Jacksonville Journey Forward Board:

- Family Support Services of Northeast Florida – Center of Hope Kennedy Community Center $350,000
- Managed Access to Child Health – HOPE Court $300,000
- University of North Florida – Strengthening Opportunities to Achieve Reading Success $700,000
- Youth Crisis Center – Touchstone Village and House of Hope Shelter $310,000

Other Uses
This category includes funding of $500,000 for the development of a new teen program to address the increase in large unstructured teen gatherings to support public safety and child welfare.

AUTHORIZED POSITION CAP
This fund does not contain any positions or part-time employees.

Property Appraiser
Fund - 00191

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved 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	87,735	23,624	48,220	104.1%	24,596
Transfers From Other Funds	13,862,210	13,266,764	14,209,528	7.1%	942,764
TOTAL REVENUE	**14,531,836**	**13,906,407**	**14,912,209**	**7.2%**	**1,005,802**
EXPENDITURES					
Personnel Expenses	10,274,437	10,097,871	10,495,924	3.9%	398,053
Employer Provided Benefits	1,063,857	1,108,999	1,691,900	52.6%	582,901
Operating Expenses	2,653,702	2,699,536	2,724,384	0.9%	24,848
Capital Outlay	0	1	1	0.0%	0
TOTAL EXPENDITURES	**13,991,996**	**13,906,407**	**14,912,209**	**7.2%**	**1,005,802**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change
Full Time Positions	113	113	0
Part Time Hours	6,708	7,358	650

PROPERTY APPRAISER
FUND 00191

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES

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.

MAJOR PROGRAMS AND SERVICES

Administration Division: Supports office operations through human resources, information systems, financial services, and community outreach.

Commercial Appraisal Division: Assesses commercial property in Duval County, including industrial land, vacant commercial property, and business, retail, office, multifamily, and industrial structures. Uses market, cost, and income approaches to determine value.

Field Operations Division: Inspects real property and maintains accurate property details in the Property Appraiser's database. Florida law requires inspection of all real property at least once every five years.

Land Records Division: Maintains the inventory of every parcel in Duval County. This division updates property maps and ownership information by monitoring all recorded documents for changes in ownership status. The county's property maps change when the composition of the land changes and the division adjust them accordingly.

Residential Division: Responsible for valuing all residential real property in Duval County for ad valorem property tax purposes. This includes single-family homes, multifamily properties with up to nine (9) units, mobile homes, residential condominiums, vacant residential land, and agricultural land.

Tangible Personal Property Division: Responsible for assessing all goods, property other than real estate, and other articles of value that the owner can physically possess and have intrinsic value. Florida law requires anyone who has a proprietorship, partnership, corporation, is a self-employed agent or contractor, or leases, lends, or rents property to file a TPP return (Florida DOR Form DR-405) listing the personal property owned as of January 1st each year.

Records Management Division: Serves as the office's primary point of contact for customers seeking assistance. Processes applications, determines eligibility, and reaches property owners who may qualify for homestead and other property tax exemptions.

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.

Transfers From Other Funds
This amount represents a transfer from the General Fund Operating fund (Fund 00111) to balance the fund.

EXPENDITURES
Personnel Expenses
This category includes funding for full-time and part-time salaries, overtime and other earnings, as well as parking stipends, and pension costs. The category includes the impact of the 10/01/26 wage increase and other items related to the current union contracts.

Employer Provided Benefits
This category includes employer-paid payroll taxes, employee insurance and other employee benefit costs including workers compensation costs. The increase of $582,901is mainly due to a one-time true up in group health costs.

Operating Expenses
This category houses various operating expenses such as professional services, supplies, insurance costs, and allocations from the City's various internal service providers. The largest of which include $435,908 in Computer Systems Maintenance and Security, $421,220 in hardware- software maintenance and licenses, $410,858 in Other Professional Services and $371,820 in postage. The slight increase is mostly driven by annual contract increases.

AUTHORIZED POSITION CAP
The authorized position cap is unchanged. Part-time hours were increased by 650 hours.

Clerk Of The Court
Fund - 00192

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved 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
Miscellaneous Revenue	216,653	61,745	88,846	43.9%	27,101
Fund Balance Appropriation	0	410,463	1,122,999	173.6%	712,536
TOTAL REVENUE	**5,379,468**	**5,239,708**	**6,184,345**	**18.0%**	**944,637**
EXPENDITURES					
Personnel Expenses	1,721,160	2,424,725	2,494,951	2.9%	70,226
Employer Provided Benefits	213,367	288,088	459,601	59.5%	171,513
Operating Expenses	2,602,372	2,447,695	3,166,208	29.4%	718,513
Capital Outlay	0	4	4	0.0%	0
Other Uses	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	Approved FY 2026 - 2027	Change
Full Time Positions	36	36	0
Part Time Hours	14,300	14,300	0

CLERK OF THE COURT
FUND 00192

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES

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.

MAJOR PROGRAMS AND SERVICES

Clerk of the Court

Fulfill the Clerk of the Court's County functions related to Official Records, Recording, Tax Deeds, Marriage Licenses, and Passports as well as county funding of certain court-related functions pursuant to Florida Statute 29.008.

Recording & Official Records

Records documents into the Official Record and provides access to and certified copies of Duval County Official Records through both in-person and electronic series.

Tax Deeds

Process Tax Deed Applications and conducts Tax Deed sales as outlined in Florida Statutes.

Marriage License

Processes applications and issue Marriage Licenses for Duval County.

Passports Services

Accepts and submits Passport Applications to the US Department of State on behalf of citizens.

SERVICE LEVELS

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

Annual funding of $229,502 was provided for a billing adjustment for countywide software, as well as $55,065 for annual computer refresh. One-time funding of $156,721 was provided in FY 27 for furniture and equipment, 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 court costs and fees of $3.1 million, document stamps of $685,000, and passport application fees of $650,000. The change in this category is driven by several factors, the largest of which include increases of $100,000 in circuit court costs and fees and $65,000 in passport application fees, both due to anticipated increased service volume in FY 27.

Miscellaneous Revenue

This amount represents anticipated interest earnings for FY 27.

Fund Balance Appropriation

This amount represents the transfer from fund balance to balance the fund.

EXPENDITURES

Personnel Expenses

This category includes funding for full-time and part-time salaries, overtime and other earnings, as well as parking stipends, and pension costs. The category includes the impact of the 10/01/26 wage increase and other items related to the current union contracts.

Employer Provided Benefits

This category includes employer-paid payroll taxes, employee insurance and other employee benefit costs including workers compensation costs. The net increase in this category is mainly due to a one-time true up of group health costs.

Operating Expenses

This category is made up of various items, the largest of which are $1.27 million in computer system maintenance and security charges and $842,582 in supervision allocation costs from the State side of Clerk's operations. The net change in this category is driven by several factors, the largest of which include a billing adjustment for software used across the county, as well as funding provided for furniture, equipment, and computer refreshes, as mentioned above. Other smaller increases in this category include $180,518 in Supervision Allocation costs, $141,958 in computer system maintenance and security, and $71,799 in OGC legal costs.

Other Uses

This category includes funding for the City's indirect cost recovery study performed by Maximus Consulting Services, Inc.

AUTHORIZED POSITION CAP

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

Tax Collector
Fund - 00193

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Permits, Fees and Special Assessments	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	2,536,442	66,344	111,904	68.7%	45,560
Transfers From Other Funds	14,713,604	14,796,904	16,703,730	12.9%	1,906,826
Fund Balance Appropriation	0	0	100,904		100,904
TOTAL REVENUE	**29,575,386**	**26,482,391**	**29,138,558**	**10.0%**	**2,656,167**
EXPENDITURES					
Personnel Expenses	17,878,516	18,453,626	19,160,213	3.8%	706,587
Employer Provided Benefits	2,100,473	2,212,266	3,637,476	64.4%	1,425,210
Operating Expenses	6,014,558	5,816,497	6,340,866	9.0%	524,369
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	Approved FY 2026 - 2027	Change
Full Time Positions	254	254	0
Part Time Hours	70,122	70,122	0

TAX COLLECTOR
FUND 00193

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES

The Tax Collector is a Constitutional Office within the consolidated City of Jacksonville and includes three divisions: Branch Agencies, Current and Delinquent Taxes and Supervision and General Collections. There are currently nine branches and one satellite office which processes various transactions such as property and local business taxes, driver's license services and fast title services.

MAJOR PROGRAMS AND SERVICES

Branch Operations: Provides staffing and management for eight branch offices, a satellite office that serves the City's Planning and Development Department, and a central call center.

Current and Delinquent Taxes: Responsible for collection of real estate taxes, tangible personal property taxes, tourist development taxes, public service taxes, vendor permits and local business tax receipts. Conducts a statutorily mandated annual tax certificate sale for unpaid real estate taxes.

Supervision and General Collections: Reaches across all areas of the Tax Collector's Office which include Administration, Finance, Administrative Services and Payment Processing.

SERVICE LEVELS

The department has consolidated two branches (Hogan and Kernan) into one (St Johns Square) and has resumed offering Florida birth certificates service.

REVENUE

Permits, Fees and Special Assessments
This category includes collection fee revenue for JEA Permit Fees.

Charges for Services
This category includes a variety of taxes and fees, the largest of which include $3.13 million in Form-100 and tag registrations, $3.1 million in driver's license renewal fees, and $2.2 million in tax redemption fees.

Miscellaneous Revenue
This category houses miscellaneous sales and charges, and cash over-short.

Transfers From Other Funds
This amount represents the transfer from the General Fund Operating Fund (FD 00111) to balance the fund.

Fund Balance Appropriation
Fund balance is appropriate to balance the fund.

EXPENDITURES

Personnel Expenses
This category includes funding for full-time and part-time salaries, overtime and other earnings, as well as parking stipends, and pension costs. The category includes the impact of the 10/01/26 wage increase and other items related to the current union contracts.

Employer Provided Benefits
This category includes employer-paid payroll taxes, employee insurance and other employee benefit costs including workers compensation costs. The increase of $1.4 million is mainly due to a one-time true up of group health costs.

Operating Expenses

This category includes various expenditures, the largest of which includes $1.87 million in computer systems maintenance and security costs, $1.33 million in postage, $1.13 million in building rental costs, $455,985 in combined allocated building costs including building maintenance costs, and $290,800 in contractual services. The change in this category is due to several factors, the largest of which include increases of $239,040 in computer system maintenance and security, and $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 as stated in Service Level / Enhancements section.

AUTHORIZED POSITION CAP

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

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

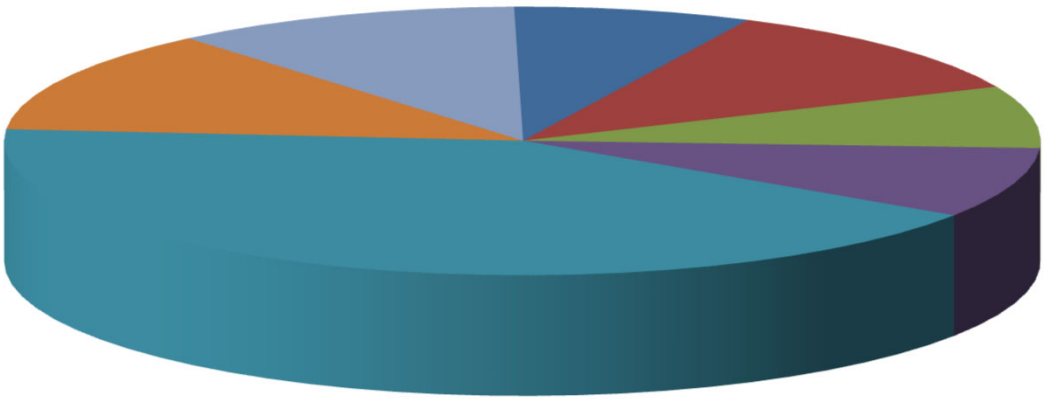
SPECIAL REVENUE FUNDS

REVENUE BY CATEGORY



- Charges for Services 3.7%
- Fines and Forfeits .1%
- Fund Balance Appropriation 2.1%
- Miscellaneous Revenue 7.7%
- Other Sources -.5%
- Other Taxes 52.7%
- Permits, Fees and Special Assessments 5.6%
- Property Taxes 8.6%
- State Shared Revenue 1.1%
- Transfers From Component Units 4.4%
- Transfers From Other Funds 14.5%

EXPENDITURES BY CATEGORY



- Personnel Expenses 7.4%
- Operating Expenses 11.2%
- Debt Service 7.5%
- Capital Outlay 8.5%
- Grants, Aids & Contributions 42.0%
- Transfers to Other Funds 12.5%
- Other Uses 10.9%

SPECIAL REVENUE FUNDS

Summary of Funds

Fund	Description	Personnel Expenses	Operating Expenses	Capital Outlay	Debt Service	Grants, Aids & Contrib.	Transfers to Other Funds	Other Uses	Approved Budget
10101	Concurrency Management System	626,202	581,189	1				30,133	**1,237,525**
10105	Mobility Fee System			7,985,169					**7,985,169**
10201	Air Pollution Tag Fee	593,506	69,151					73,020	**735,677**
10301	Tourist Development Council	270,037	12,007,568				740,159	31,980	**13,049,744**
10304	Tourist Development Special Revenue		950,000					2	**950,002**
10401	Streets & Highways 5-Year Road Program			4,646,558		4,646,558			**9,293,116**
10402	Local Option Half Cent Transportation					123,593,475			**123,593,475**
10403	Local Option Gas Tax			5,214,187		31,285,122			**36,499,309**
10404	5 Cent Local Option Gas Tax			10,276,976		20,553,951			**30,830,927**
10405	9 Cent Local Option Gas Tax			2,312,629		4,625,258			**6,937,887**
10701	911 Emergency User Fee	418,948	6,200,880	657,500					**7,277,328**
10801	Downtown Northbank CRA Trust		3,766,572	5,275,000	1,985,684	8,147,569	2,500		**19,177,325**
10802	Downtown Southbank CRA Trust		920,052	5,852,964	249,614	1,171,941	2,500		**8,197,071**
10803	Jacksonville Beach Tax Increment - Non-CAFR					12,341,860			**12,341,860**
10805	King Soutel Crossing CRA Trust Fund		5,785,625			39,887	2,500		**5,828,012**
10806	Arlington CRA Trust	279,016	3,113,817				2,500		**3,395,333**
10901	Kids Hope Alliance Fund	5,528,417	1,474,247	80,002	384,419	550,000	242,996	49,823,032	**58,083,113**
10904	Kids Hope Alliance Trust Fund							200,000	**200,000**
10905	Youth Travel Trust - KHA							50,000	**50,000**
10906	Jacksonville Upward Mobility Program		328,275						**328,275**
11001	Better Jacksonville Trust Fund BJP				33,148,963		50,295,000		**83,443,963**
11103	Homelessness Initiatives Special Revenue Fund	1,376,356	2,721,539						**4,097,895**
11301	Huguenot Park	840,098	384,556	2				95,874	**1,320,530**
11302	Kathryn A Hanna Park Improvement	1,404,145	1,275,025	2			74,362	157,534	**2,911,068**
11306	Florida Boater Improvement Program		110,000						**110,000**
11308	Cecil Field Commerce Center	835,382	882,103	2				170,444	**1,887,931**

Fund	Description	Personnel Expenses	Operating Expenses	Capital Outlay	Debt Service	Grants, Aids & Contrib.	Transfers to Other Funds	Other Uses	Approved Budget
11312	Cecil Commerce Center		3,723,757			212,500	11,700,000	(2,488,209)	**13,148,048**
11404	Beach Erosion - Local							500,000	**500,000**
11501	Animal Care & Protective Services Programs	188,009	945,457						**1,133,466**
11507	Driver Education Safety Trust Fund					462,960			**462,960**
11518	Jacksonville Veterans Memorial Trust		49,000					17,505	**66,505**
11528	General Trust & Agency		800,000						**800,000**
11532	Art In Public Places Trust Fund		76,178	304,710					**380,888**
11601	Housing Services					4,900,000			**4,900,000**
15104	Building Inspection	21,769,542	6,790,177	2				1,166,565	**29,726,286**
15106	Veterinary Services		165,242						**165,242**
15107	Library Conference Facility Trust	306,833	55,849	2					**362,684**
15111	Opioid Settlement Fund	780,324	45,698					5,279,951	**6,105,973**
15202	Court Cost Courthouse Trust Fund		613,533		2,052,245				**2,665,778**
15203	Recording Fees Technology	290,000	1,859,168	303,001					**2,452,169**
15204	Duval County Teen Court Programs Trust	447,761	116,446						**564,207**
15213	Court Costs $65 Fee FS: 939 185	676,588	487,653	100,000					**1,264,241**
15302	Hazardous Waste Program - SQG	384,238	56,988					68,313	**509,539**
15304	Tree Protection & Related Expenditures	569,760	644,298						**1,214,058**
	Total Special Revenue Funds	**37,585,162**	**57,000,043**	**43,008,707**	**37,820,925**	**212,531,081**	**63,062,517**	**55,176,144**	**506,184,579**

Concurrency Management System
Fund - 10101

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Permits, 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
Miscellaneous Revenue	84,408	53,783	65,116	21.1%	11,333
Fund Balance Appropriation	0	111,153	360,024	223.9%	248,871
TOTAL REVENUE	**828,485**	**977,321**	**1,237,525**	**26.6%**	**260,204**
EXPENDITURES					
Personnel Expenses	536,071	531,259	549,341	3.4%	18,082
Employer Provided Benefits	54,828	62,804	76,861	22.4%	14,057
Operating Expenses	100,417	325,605	581,189	78.5%	255,584
Capital Outlay	0	1	1	0.0%	0
Transfers to Other Funds	0	30,743	0	(100.0%)	(30,743)
Other Uses	21,332	26,909	30,133	12.0%	3,224
TOTAL EXPENDITURES	**712,648**	**977,321**	**1,237,525**	**26.6%**	**260,204**

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

CONCURRENCY MANAGEMENT SYSTEM
FUND 10101

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES
Municipal Code Section 111.520 and 655

Code section 111.520 created the Concurrency Management System Fund in which all fees received by the City in connection with applications (including applications fees for mobility fee calculation certificate extension requests but not the inflation fees associated therewith), appeals, administration, enforcement and management of the Concurrency Management System, together with all interest accrued thereon are deposited. This fund ensures the availability of public facilities (except traffic circulation and mass transit), the adequacy of those facilities at adopted levels of service concurrent with the impacts of development. This fund also provides funding for traffic circulation and mass transit public facilities at the adopted performance standards consistent with the 2030 Mobility Plan. The Concurrency Management System provides the local structure for administering Chapter 163, Part II, of Florida Statutes. This is implemented through the Concurrency and Mobility Management System (CMMS), which measures the potential impact of a proposed development on the adopted minimum levels of service for all public facilities (except traffic circulation and mass transit) and manages the collection of mobility fees pertaining to traffic circulation and mass transit public facilities consistent with the 2030 Mobility Plan (as established in the 2030 Comprehensive Plan) when an application for a final development order or final development permit is submitted.

Ordinance 2025-030-E has re-organized departmental structures, transferring Building Inspection and Development Services from the Planning and Development Department to Public Works. The amounts shown in the report reflect the reorganization to accurately represent changes within the updated departmental structure.

SERVICE LEVELS
A one-time appropriation of $275,000 was provided in FY 27 to complete an update of the Pedestrian and Bicycle Master Plan.

REVENUE
Permits, Fees and Special Assessments
This category represents anticipated mobility plan management fees.

Charges for Services
The category represents fees collected including concurrency management fees and Duval County School Board fees.

Miscellaneous Revenue
This category represents anticipated interest income for FY 27.

Fund Balance Appropriation
Fund balance is appropriated to balance the fund.

EXPENDITURES
Personnel Expenses
This category includes funding for full-time and part-time salaries, overtime and other earnings, as well as parking stipends, and pension costs. The category includes the impact of the 10/01/26 wage increase and other items related to the current union contracts.

Employer Provided Benefits
This category includes employer-paid payroll taxes, employee insurance and other employee benefit costs including workers compensation costs. The net increase in this category is mainly due to a one-time true up of group health costs.

Operating Expenses
This category is made of various small items, the largest of which include $211,317 in supervision allocation costs, $34,719 for Ed Ball building allocation costs, $18,601 for computer systems maintenance and security, and $17,000 in dues and subscriptions. The net change in this category is mainly driven by the one-time funding in professional services provided for the Pedestrian and Bicycle Master Plan as mentioned above, although this was slightly offset by a decrease of $14,918 in Supervision Allocation.

Transfers To Other Funds
This category included a transfer to the Group Health fund (FD 56201) in FY 26, which was removed for FY 27.

Other Uses
This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP
The authorized position cap is unchanged from the prior year.

Mobility Fee System
Fund - 10105

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Permits, Fees and Special Assessments	12,045,092	18,298,950	7,985,169	(56.4%)	(10,313,781)
Charges for Services	(1)	0	0		0
Miscellaneous Revenue	3,684,437	0	0		0
Fund Balance Appropriation	7,768,296	0	0		0
TOTAL REVENUE	**23,497,824**	**18,298,950**	**7,985,169**	**(56.4%)**	**(10,313,781)**
EXPENDITURES					
Capital Outlay	1,312,994	18,298,950	7,985,169	(56.4%)	(10,313,781)
TOTAL EXPENDITURES	**1,312,994**	**18,298,950**	**7,985,169**	**(56.4%)**	**(10,313,781)**

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

MOBILITY FEE SYSTEM
FUND 10105

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES
Municipal Code Section 111.546

This fund currently houses available appropriated revenue and any budgetary transfers of prior year appropriations to fund project(s) in the FY 27 Capital Improvement Plan (CIP) project(s) in specific Mobility Zones and are projects adopted in the Mobility Plan.

SERVICE LEVELS
The FY 27 budgeted amounts are being used to fund projects within the FY 27 Capital Improvement Plan.

REVENUE
Charges for Services
This amount represents available revenue received from mobility plan payments associated with development throughout Duval County. This revenue is segregated for specific projects adopted in the Mobility Plan.

EXPENDITURES
Capital Outlay
This amount represents the available funding being budgeted for the FY 27 Capital Improvement Plan project(s):

TITLE	FY 27
Chaffee Road	2,200,000
St. Augustine Rd. Bicycle Improvements	885,169
Old Middleburg 103rd – Branan Field - 01	4,900,000

A complete list of projects by funding source can be found in the Capital Projects section of this document. Individual project sheets, including the impact of projects on future operating expenses, can be found in the FY 2027-2031 Capital Improvement Plan – Adopted.

Air Pollution Tag Fee
Fund - 10201

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved 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
Miscellaneous Revenue	7,642	3,477	7,456	114.4%	3,979
Fund Balance Appropriation	0	46,856	11,161	(76.2%)	(35,695)
TOTAL REVENUE	**718,891**	**753,333**	**735,677**	**(2.3%)**	**(17,656)**
EXPENDITURES					
Personnel Expenses	388,775	420,753	499,649	18.8%	78,896
Employer Provided Benefits	55,267	56,823	93,857	65.2%	37,034
Operating Expenses	76,992	122,445	69,151	(43.5%)	(53,294)
Capital Outlay	0	49,164	0	(100.0%)	(49,164)
Transfers to Other Funds	0	24,103	0	(100.0%)	(24,103)
Other Uses	46,992	80,045	73,020	(8.8%)	(7,025)
TOTAL EXPENDITURES	**568,026**	**753,333**	**735,677**	**(2.3%)**	**(17,656)**

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

AIR POLLUTION TAG FEE
FUND 10201

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES

Municipal Code Section 111.750

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

SERVICE LEVELS

Service levels for this fund are unchanged for the fiscal year 2026-2027. 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 anticipated revenue from auto license air pollution control fees.

Miscellaneous Revenue

This category includes the anticipated interest earnings for FY 27.

Fund Balance Appropriation

Fund balance is being appropriated to balance the fund.

EXPENDITURES

Personnel Expenses

This category includes funding for full-time and part-time salaries, overtime and other earnings, as well as parking stipends, and pension costs. The category includes the impact of the 10/01/26 wage increase and other items related to the current union contracts.

Employer Provided Benefits

This category includes employer-paid payroll taxes, employee insurance and other employee benefit costs including workers compensation costs. The net increase in this category is mainly due to a one-time true up of group health costs.

Operating Expenses

This category includes various expenditures, the largest of which are $21,130 in computer system maintenance and security costs, $16,000 in other operating supplies, $12,000 in repairs and maintenance, and $6,500 in employee travel and training expenses. The net change in this category is mainly driven by the removal of $44,545 in one-time funding provided in FY 26 as previously discussed.

Capital Outlay

One-time funding provided to purchase air monitoring equipment in FY 26 has been removed for FY 27.

Transfers to Other Funds

A transfer to the Group Health fund (FD 56201) in FY 26 has been removed for FY 27.

Other Uses

This category includes the annual charge for the City’s indirect cost recovery study.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

Tourist Development Council
Fund - 10301

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Other Taxes	10,875,900	11,068,127	10,854,873	(1.9%)	(213,254)
Miscellaneous Revenue	818,371	226,565	251,390	11.0%	24,825
Transfers From Other Funds	140,000	0	0		0
Fund Balance Appropriation	1,100,000	951,358	1,943,481	104.3%	992,123
TOTAL REVENUE	**12,934,271**	**12,246,050**	**13,049,744**	**6.6%**	**803,694**
EXPENDITURES					
Personnel Expenses	198,905	233,371	241,567	3.5%	8,196
Employer Provided Benefits	22,053	19,857	28,470	43.4%	8,613
Operating Expenses	9,924,637	10,698,423	12,007,568	12.2%	1,309,145
Transfers to Other Funds	813,552	1,269,445	740,159	(41.7%)	(529,286)
Other Uses	26,425	24,954	31,980	28.2%	7,026
TOTAL EXPENDITURES	**10,985,572**	**12,246,050**	**13,049,744**	**6.6%**	**803,694**

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

TOURIST DEVELOPMENT COUNCIL
FUND 10301

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES

Municipal Code Section 111.600 and Chapter 70 and 666
Florida State Statute 125.104

The Tourist Development Council (TDC) is the governing body that oversees the collection and distribution of the local-option tourist development tax, as well as administrations of the Tourist Development Plan adopted by City Council. This fund receives two cents of the total six cent tax levy on lodging within Duval County. The TDC uses this as funding for operations and to contract with "Visit Jacksonville" to perform services under the Tourist Development Plan defined in section 666.108.

SERVICE LEVELS

Service levels for this department/fund are unchanged for the fiscal year 2026-2027.

REVENUE

Other Taxes
This category includes the estimated 2 Cent Tourist Development Tax collections for FY 27.

Miscellaneous Revenue
This category represents anticipated interest income for FY 27. The amount is based on the fund's average cash balance and the anticipated interest rate.

Fund Balance Appropriation
Fund balance is being appropriated to balance the fund.

EXPENDITURES

Personnel Expenses
This category includes funding for full-time and part-time salaries, overtime and other earnings, as well as parking stipends, and pension costs. The category includes the impact of the 10/01/26 wage increase and other items related to the current union contracts.

Employer Provided Benefits
This category includes employer-paid payroll taxes, employee insurance and other employee benefit costs including workers compensation costs. The increase of $8,613 is mainly due to a one-time true up of group health costs.

Operating Expenses
This category contains various small operating costs as well as trust fund authorized expenditures, which make up $11.95 million of the total budget and account for $1.29 million of the increase over the prior year. Of the increase, $1 million is due to the inclusion of funding for sports tourism, which was previously funded through separate legislation outside of the budget process. A breakdown of the expense budget for the TDC can be found in budget ordinance 2026-0504-E schedule W.

Transfers to Other Funds
The FY 27 budget includes a transfer approved by the TDC to the tourist development special revenue fund (FD 10304).

Other Uses
This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP

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

Tourist Development Special Revenue Fund - 10304

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Miscellaneous Revenue	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					
Operating Expenses	705,729	1,410,000	950,000	(32.6%)	(460,000)
Transfers to Other Funds	140,000	0	0		0
Other Uses	0	2	2	0.0%	0
TOTAL EXPENDITURES	**845,729**	**1,410,002**	**950,002**	**(32.6%)**	**(460,000)**

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

TOURIST DEVELOPMENT SPECIAL REVENUE
FUND 10304

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES

Municipal Code Section 111.600 and 666.108
Florida State Statute 125.104

This fund encompasses the Contingency, Development, Equestrian Grant, and Convention Grant accounts established under the Tourist Development Plan.

- Contingency Account: Provides funding for unforeseen opportunities that are of significant benefit to tourism within the City. Expenditures from this account do not require additional City Council approval.
- Development Account: Supports the acquisition, construction, expansion, renovation, or improvement of publicly owned convention centers, arenas, auditoriums, aquariums, and museums. Eligible facilities may be publicly owned and operated or owned and operated by a nonprofit organization and open to the public. Appropriations from this account require City Council approval.
- Equestrian Grant Account: Funds grant awards for equestrian center activities and programs. Expenditures do not require additional City Council approval.
- Convention Grant Account: Funds grant awards that support conventions and related tourism activities. Expenditures do not require additional City Council approval.

A breakdown of the expense budget for the TDC can be found in budget ordinance 2026-0504-E Schedule W.

SERVICE LEVELS

Service levels for this department/fund are unchanged for the fiscal year 2026-2027.

REVENUE

Miscellaneous Revenue

This category represents anticipated interest income for FY 27. The amount is based on the fund's average cash balance and the anticipated interest rate.

Transfers From Other Funds

The FY 27 budget includes a transfer approved by the TDC from the Tourist Development's annual operating fund (FD 10301).

EXPENDITURES

Operating Expenses

This category includes $940,000 for convention grants, and $10,000 for industry development.

Streets & Highways 5-Year Road Program
Fund - 10401

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved 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)
Miscellaneous Revenue	615,227	0	0		0
Transfers From Component Units	4,470,586	4,739,612	4,646,558	(2.0%)	(93,054)
TOTAL REVENUE	**9,884,483**	**9,479,224**	**9,293,116**	**(2.0%)**	**(186,108)**
EXPENDITURES					
Capital Outlay	6,891,755	4,739,612	4,646,558	(2.0%)	(93,054)
Grants, Aids and Contributions	4,841,099	4,739,612	4,646,558	(2.0%)	(93,054)
TOTAL EXPENDITURES	**11,732,854**	**9,479,224**	**9,293,116**	**(2.0%)**	**(186,108)**

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

STREETS AND HIGHWAYS 5-YEAR ROAD PROGRAM
FUND 10401

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES

Florida State Statute 206.41(1)(a)

Funding budgeted in the Streets and Highways 5-Year Road Program is used for major road and drainage projects and debt service in accordance with the Better Jacksonville Plan and the interlocal agreement, as amended, between the City and the Jacksonville Transportation Authority (JTA). Effective September 1, 2016, an extension of the Local Option Gas Tax approved the 50/50 split of the 5th and 6th cent gas tax between the City and JTA.

REVENUE

State Shared Revenue

This category houses the JTA portion of the FY 27 estimated 5th and 6th cent gas tax revenue or 50% of the total estimate. The City's 50% is first deposited in the General Fund Operating fund (FD 00111) and sent to the fiscal agent. That funding comes back into this fund from the fiscal agent below in the Transfers From Component Units category.

Transfers From Component Units

This category houses 50% of the FY 27 estimated 5th and 6th cent gas tax revenue which is budgeted within the General Fund Operating fund, sent to the fiscal agent, and then redistributed back to this fund to be used to fund capital projects.

EXPENDITURES

Capital Outlay

This is the funding available for FY 27 Capital Improvement Plan projects. Information on these projects is included in the FY 2027-2031 Capital Improvement Plan and can be found in the Capital Project section of this document and on the City's website.

- Roadway Resurfacing $146,558
- Major Outfall Ditch Restoration and Cleaning $4,500,000

Grants, Aids and Contributions

This is a pass through of intergovernmental revenue based upon 50% of the 5th and 6th Cent Gas tax revenues in accordance with the Better Jacksonville Plan Interlocal agreement between the City and the Jacksonville Transit Authority. Funds are transferred to a fiscal agent for distribution to JTA.

AUTHORIZED POSITION CAP

This fund does not contain any positions or part-time employees.

Local Option Half Cent Transportation
Fund - 10402

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Other Taxes	134,040,646	137,328,562	123,593,475	(10.0%)	(13,735,087)
Miscellaneous Revenue	580,741	0	0		0
TOTAL REVENUE	**134,621,387**	**137,328,562**	**123,593,475**	**(10.0%)**	**(13,735,087)**
EXPENDITURES					
Grants, Aids and 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	Approved FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

LOCAL OPTION HALF CENT TRANSPORTATION
FUND 10402

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES

Florida State Statute 212.055(1)

The local option half-cent sales tax for transportation was approved by referendum in 1988. The sales tax is first used to make all debt service payments due on Transportation Sales Tax Revenue bonds and then is distributed pursuant to the terms and conditions of the interlocal agreement, as amended, between the City and the Jacksonville Transportation Authority (JTA). The funding provides for the construction and maintenance of the City's roads and bridges as well as the operation and maintenance of the City's mass transit system.

REVENUE

Other Taxes

The category includes the FY 27 estimated revenues to be generated from the local option half-cent sales tax.

EXPENDITURES

Grants, Aids and Contributions

This category houses the pass-through of the local option half-cent sales tax for transportation to the JTA. The funding will be used to make debt service payments and support mass transit operations.

AUTHORIZED POSITION CAP

This fund does not contain any positions or part-time employees.

Local Option Gas Tax
Fund - 10403

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Other Taxes	31,800,086	29,627,935	31,285,122	5.6%	1,657,187
Miscellaneous Revenue	395,643	0	0		0
Transfers From Component Units	4,829,132	4,937,989	5,214,187	5.6%	276,198
TOTAL REVENUE	**37,024,861**	**34,565,924**	**36,499,309**	**5.6%**	**1,933,385**
EXPENDITURES					
Capital Outlay	2,211,769	4,937,989	5,214,187	5.6%	276,198
Grants, Aids and Contributions	31,832,765	29,627,935	31,285,122	5.6%	1,657,187
TOTAL EXPENDITURES	**34,044,534**	**34,565,924**	**36,499,309**	**5.6%**	**1,933,385**

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

LOCAL OPTION GAS TAX
FUND 10403

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES

Municipal Code Section 111.515 and 799 Part 1
Florida State Statute 206.41(1)e and 336.025
The Local Option Gas Tax is the City's share of the six-cent local option gas tax collected on every gallon of motor fuel sold in Duval County. Ordinance 2013-820-E amended the interlocal agreement between the City and the Jacksonville Transportation Authority (JTA), as amended, five-cents of the gas tax revenue recorded will be transferred to JTA as a mass-transit subsidy with the remaining one-cent to be retained by the City. Eligible uses of the funding include pedestrian safety improvements, drainage projects, street lighting, traffic signs and signals, bridge maintenance and operation and debt service for transportation capital projects.

REVENUE

Other Taxes
This category contains the FY 27 estimated revenue to be received from the local option six-cent gas tax.

Transfers From Component Units
This category contains the tax revenue that is received by the City and sent to a fiscal agent pursuant to the Interlocal agreement with the Jacksonville Transit Authority. Those funds are then redistributed back to the City and are used to fund capital projects.

EXPENDITURES

Capital Outlay
This is the funding available for FY 27 Capital Improvement Plan projects. Information on these projects is included in the FY 2027-2031 Capital Improvement Plan and can be found in the Capital Project section of this document and on the City's website.

- ADA Compliance - Curb Ramps Sidewalks $22,837
- Roadway Resurfacing $114,187
- Pavement Markings $203,287
- Hamilton St Box Culvert Extension and Sidewalk Connection $1,020,000
- Countywide Intersection Improvements – Intersections $1,500,000
- Countywide Intersection Improvements – Bridges $2,353,876

Grants Aids and Contributions
This category contains the total revenue received by the City, as seen in Other Taxes, which is sent to the fiscal agent. The fiscal agent will then remit the City and JTA their applicable portions based on the agreement; $5,214,187 and $26,070,935 respectively.

AUTHORIZED POSITION CAP

This fund does not contain any positions or part-time employees.

5 Cent Local Option Gas Tax
Fund - 10404

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Other Taxes	20,855,833	18,769,702	20,553,951	9.5%	1,784,249
Miscellaneous Revenue	325,300	0	0		0
Transfers From Component Units	9,540,426	9,384,851	10,276,976	9.5%	892,125
TOTAL REVENUE	**30,721,559**	**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 and 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	Approved FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

5 CENT LOCAL OPTION GAS TAX
FUND 10404

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES

Municipal Code Section 799 Part 2
Florida State Statute 336.025
During fiscal year 2020-2021 the City Council approved Ordinance 2021-223-E which enacted the levy of the 5 – Cent Local Option Gas Tax commencing January 1, 2022, through December 31, 2051. The 5 - Cent Local Option Gas Tax is the tax of five cents on every gallon of motor fuel sold in Duval County. Diesel fuel is not subject to this tax. The 5 – Cent LOGT revenue is split between the City and the Jacksonville Transportation Authority (JTA) in accordance with the Interlocal Agreement, each entity will receive two and one-half cents ($0.025).

The tax proceeds can be used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted comprehensive plan or expenditures needed to meet immediate local transportation problems and other transportation-related expenditures that are critical for building comprehensive roadway networks by local governments. Eligible uses of funding include; construction of new roads, the reconstruction or resurfacing of existing roads, or the paving of existing graded roads are deemed to increase capacity, and such projects can be included in the capital improvements element of an adopted comprehensive plan.

REVENUE

Other Taxes
This category contains the FY 27 estimated revenue to be received from the local option five-cent gas tax.

Transfers From Component Units
This category contains the tax revenue that is received by the City and sent to a fiscal agent pursuant to the Interlocal agreement with the Jacksonville Transit Authority. Those funds are then redistributed back to the City and are used to fund capital projects.

EXPENDITURES

Capital Outlay
This is the funding available for FY 27 Capital Improvement Plan projects. Information on these projects is included in the FY 2027-2031 Capital Improvement Plan and can be found in the Capital Project section of this document and on the City's website.

- Pavement Markings $596,713
- Countywide Intersection Improvements – Bridges $623,287
- Roadway Resurfacing $9,056,976

Grants Aids and Contributions
This category contains the total revenue received by the City, as seen in Other Taxes, which is sent to the fiscal agent. The fiscal agent will then remit the City and JTA their applicable portions based on the agreement; $10,276,976 and $10,276,975 respectively.

AUTHORIZED POSITION CAP

This fund does not contain any positions or part-time employees.

9 Cent Local Option Gas Tax
Fund - 10405

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Other Taxes	4,697,775	4,109,127	4,625,258	12.6%	516,131
Miscellaneous Revenue	(98,906)	0	0		0
Transfers From Component Units	2,147,003	2,054,564	2,312,629	12.6%	258,065
TOTAL REVENUE	**6,745,872**	**6,163,691**	**6,937,887**	**12.6%**	**774,196**
EXPENDITURES					
Capital Outlay	1,861,730	2,054,564	2,312,629	12.6%	258,065
Grants, Aids and Contributions	466,868	4,109,127	4,625,258	12.6%	516,131
TOTAL EXPENDITURES	**2,328,598**	**6,163,691**	**6,937,887**	**12.6%**	**774,196**

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

9th CENT LOCAL OPTION GAS TAX
FUND 10405

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES

Municipal Code Section 799 Part 3
Florida State Statute 336.025
During fiscal year 2020-2021 the City Council approved Ordinance 2021-223-E which enacted the levy of the Ninth-Cent Fuel Tax commencing January 1, 2022, through December 31, 2051. The Ninth-Cent Fuel Tax is the tax of one cent on every gallon of motor fuel sold in Duval County. While diesel fuel also has a Ninth-Cent fuel tax, the diesel fuel tax was not included in this legislation because it was already authorized by State law. The Ninth-Cent Fuel Tax revenue is split between the City and the Jacksonville Transportation Authority (JTA) in accordance with the Interlocal Agreement with each receiving one-half cent ($0.005).

Eligible uses of funding include public transportation operations and maintenance, roadway and right-of-way maintenance, roadway and right-of-way drainage, streetlight installation, operation, maintenance, and repair, traffic signs, traffic engineering, signalization, and pavement markings installation, operation, and repair, bridge maintenance and operation, and debt service for capital projects including construction or reconstruction of roads and sidewalks.

REVENUE

Other Taxes
This category contains the FY 27 estimated revenue to be received from the local option ninth-cent gas tax.

Transfers From Component Units
This category contains the tax revenue that is received by the City and sent to a fiscal agent pursuant the Interlocal agreement with the Jacksonville Transit Authority. Those funds are then redistributed back to the City and are used to fund capital projects.

EXPENDITURES

Capital Outlay
This is the funding available for FY 27 Capital Improvement Plan projects. Information on these projects is included in the FY 2027-2031 Capital Improvement Plan and can be found in the Capital Project section of this document and on the City's website.

- Traffic Street Lights $100,000
- Roadway Resurfacing $112,629
- Pavement Markings $200,000
- Traffic Signalization - Fiber Optic $500,000
- Roadway Sign Stripe And Signal $1,400,000

Grants Aids and Contributions
This category contains the total revenue received by the City, as seen in Other Taxes, which is sent to the fiscal agent. The fiscal agent will then remit the City and JTA their applicable portions based on the agreement; $2,312,629 and $2,312,629 respectively.

AUTHORIZED POSITION CAP

This fund does not contain any positions or part-time employees.

911 Emergency User Fee
Fund - 10701

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved 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
Miscellaneous Revenue	337,264	381,495	239,686	(37.2%)	(141,809)
Fund Balance Appropriation	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					
Personnel Expenses	577,461	353,746	380,472	7.6%	26,726
Employer Provided Benefits	35,562	22,104	38,476	74.1%	16,372
Operating Expenses	5,028,447	7,387,804	6,200,880	(16.1%)	(1,186,924)
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	Approved FY 2026 - 2027	Change
Full Time Positions	5	5	0
Part Time Hours	0	0	0

911 EMERGENCY USER FEE
FUND 10701

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES
Municipal Code Section 111.320 and F.S 365.171

The fund provides for the maintenance and operations of the system for Duval County, including ADA accessibility. According to Section 365.172 (9) (b) of the Florida Statutes, “all costs directly attributable to the establishment or provision of E911 service and contracting for E911 services are eligible for expenditure of moneys derived from imposition of the fee authorized by this section.”

SERVICE LEVELS
One-time funding of $657,500 was provided in FY 27 to cover the purchase of computer equipment, office furniture, and specialized equipment.

REVENUE
Charges for Services
This category houses FY 27 anticipated revenue for a monthly landline fee of $0.44 per unit and a monthly wireless prepaid cellphone fee of $0.40 per unit.

Miscellaneous Revenue
This category includes estimated interest earnings for FY 27.

Fund Balance Appropriation
Fund balance is being appropriated to balance revenues and expenditures.

EXPENDITURES
Personnel Expenses
This category includes funding for full-time and part-time salaries, overtime and other earnings, as well as parking stipends, and pension costs. The category includes the impact of the 10/01/26 wage increase and other items related to the current union contracts.

Employer Provided Benefits
This category includes employer-paid payroll taxes, employee insurance and other employee benefit costs including workers compensation costs. The net increase in this category is mainly due to a one-time true up of group health costs.

Operating Expenses
This category is made of various small items and several large expenditures, including roughly $2.93 million to reimburse both JSO and JFRD for a portion of call taker costs, $977,900 for telephone and telegraph costs, $902,853 for hardware-software maintenance and licenses, $611,400 for repairs and maintenance costs, and $554,237 for miscellaneous services and charges. The net change in this category is mostly driven by decreases of $1.19 million hardware-software maintenance and licenses.

Capital Outlay
This amount represents one-time funding provided for the replacement of obsolete equipment in FY 27, as previously detailed.

AUTHORIZED POSITION CAP
The authorized position cap is unchanged from the prior year.

Downtown Northbank CRA Trust
Fund - 10801

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Property Taxes	13,981,388	14,517,340	15,161,543	4.4%	644,203
Miscellaneous Revenue	5,548,682	26,191,009	4,015,782	(84.7%)	(22,175,227)
Transfers From Other Funds	1	0	0		0
Fund Balance Appropriation	700,092	0	0		0
TOTAL REVENUE	**20,230,163**	**40,708,349**	**19,177,325**	**(52.9%)**	**(21,531,024)**
EXPENDITURES					
Operating Expenses	6,295,584	32,345,140	3,766,572	(88.4%)	(28,578,568)
Capital Outlay	8,079,120	5,375,000	5,275,000	(1.9%)	(100,000)
Debt Service	1,985,676	1,985,709	1,985,684	0.0%	(25)
Grants, Aids and Contributions	1,442,006	1,000,000	8,147,569	714.8%	7,147,569
Transfers to Other Funds	2,500	2,500	2,500	0.0%	0
Other Uses	92,115	0	0		0
TOTAL EXPENDITURES	**17,897,001**	**40,708,349**	**19,177,325**	**(52.9%)**	**(21,531,024)**

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

DOWNTOWN NORTHBANK CRA TRUST
FUND 10801

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES

Municipal Code Section 106 Part 3 Subpart D and 111.640 / Florida State Statute Chapter 163
USD1B Downtown North Bank West and USD1C Downtown North Bank East Community Redevelopment Areas:
The Florida State Statutes require that 95% of ad valorem tax revenues collected within the boundaries of a tax increment district (TID) created under Chapter 163 must be paid to the TID by the city and/or county government that is the taxing body which contains the TID.

The Downtown Northbank Community Redevelopment Area (CRA) is comprised of the Northside West CRA, created in 1981 as part of ordinance 81-562-240, and the Downtown East CRA, created in 1985 as part of ordinance 85-145-130. The CRA receives tax monies from the City of Jacksonville, and these revenues may only be used for projects and/or programs contained in the CRA's community redevelopment plan and lie within the boundaries of the CRAs.

REVENUE

Property Taxes
This category contains the estimated value of 95% of the ad valorem tax revenue to be received on properties within the boundaries of the tax increment districts; Northwest USD1 B of $9,604,696 and Northeast USD1 C of $5,556,847

Miscellaneous Revenue
This category includes facilities rental revenue of $165,360, FY 27 estimated interest income of $1,338,592, and tenant revenue of $2,511,830. The large decrease in this category is due to the removal of FY 26 final balloon loan repayments for previously approved economic development loans within the tax increment district including Lynch / 11E (ordinance 2017-504) of $11,184,025 and Carling (ordinance 2024-280) of $11,178,377.

EXPENDITURES

Operating Expenses
This category includes funding for administrative costs, operating costs, and trust fund authorized expenditures. The largest of which are $1,465,239 in supervision allocation costs, $1,290,981 for Liberty Street improvements, and $694,831 for operating costs associated with the downtown MPS garages.

Capital Outlay
This category contains capital funding for various CRA projects:

- McCoys Creek Park $1,250,000
- MPS Garage Improvements $25,000
- Riverfront Plaza Restaurant $4,000,000

Debt Service
This category includes the required debt service payment for the MPS Settlement, pursuant to ordinance 2022-137-E.

Grants, Aids and Contributions
This category includes funding for various recapture enhanced value grants (REV grants) and other miscellaneous grants.

- Retail Enhancement Program Grants $741,139
- Fidelity National Information Services (2019-596) $1,115,250
- Fincantieri (DIA Res.2022-04-10) $69,557
- Fuqua BCDC - One Riverside (2021-796 Residential) $621,966
- Fuqua BCDC - One Riverside (2021-796 Retail) $100,810
- Hallmark / 220 Riverside (leg: 2012-270) $478,256

- Lofts at Brooklyn (DIA resolution 2018-09-01) $47,662
- Lofts at Jefferson Station (DIA resolution 2017-10-05) $33,778
- Miscellaneous Grants $3,500,000
- Park View Plaza (Leg: 2015-037) $160,125
- Pope & Land / Brooklyn (leg: 2012-703 amend: 2013-288) $403,478
- Rise Doro (2024-633) $461,545
- Vista Brooklyn - 200 Riverside (Leg: 2017-101) $414,003

Transfers to Other Funds

This category houses a $2,500 transfer to the General Fund Operating fund (FD 00111) to pay for the CRA annual independent audit.

AUTHORIZED POSITION CAP

This fund does not contain any positions or part-time employees.

Downtown Southbank CRA Trust
Fund - 10802

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Property Taxes	7,165,436	7,038,762	7,458,748	6.0%	419,986
Miscellaneous Revenue	1,074,358	647,887	738,323	14.0%	90,436
Transfers From Other Funds	364	0	0		0
Fund Balance Appropriation	710,168	0	0		0
TOTAL REVENUE	**8,950,326**	**7,686,649**	**8,197,071**	**6.6%**	**510,422**
EXPENDITURES					
Operating Expenses	5,865,653	2,821,336	920,052	(67.4%)	(1,901,284)
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
Grants, Aids and Contributions	96,427	200,000	1,171,941	486.0%	971,941
Transfers to Other Funds	2,500	2,500	2,500	0.0%	0
Other Uses	0	50,000	0	(100.0%)	(50,000)
TOTAL EXPENDITURES	**6,089,039**	**7,686,649**	**8,197,071**	**6.6%**	**510,422**

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

DOWNTOWN SOUTHBANK CRA TRUST
FUND 10802

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES

Municipal Code Section 106 Part 3 Subpart D and 111.640 / Florida State Statute Chapter 163
USD1A Downtown South Bank Community Redevelopment Area:
The Florida State Statutes require that 95% of ad valorem tax revenues collected within the boundaries of a tax increment district (TID) created under Chapter 163 must be paid to the TID by the city and/or county government that is the taxing body which contains the TID.

The Downtown Southbank Community Redevelopment Area (CRA), created in 1981 as part of ordinance 80-1347-704, receives tax monies from the City of Jacksonville and these revenues may only be used for projects and/or programs contained in the CRA's community redevelopment plan and lie within the boundaries of the CRA.

REVENUE

Property Taxes
This category contains the estimated value of 95% of the ad valorem tax revenue to be received on properties within the boundaries of the tax increment district.

Miscellaneous Revenue
This category contains the fund's estimated FY 27 interest income.

EXPENDITURES

Operating Expenses
This category includes administrative costs of $464,614, professional and contractual services of $250,000, funding for downtown park improvements of $150,000, and $55,438 in unallocated plan authorized expenditures which are set aside for future appropriation by the CRA board.

Capital Outlay
This category contains capital funding for various CRA projects:

- Broadcast Place Park $578,479
- Flagler Avenue Shared Streets $3,900,000
- Riverwalk Enhancements and Signage $874,485
- St Johns River Park Restaurant $500,000

Debt Service
This category contains the FY 27 debt service to be paid for the Strand Special Revenue bonds.

Grants, Aids and Contributions
This category contains funding for various recapture enhanced value grants (REV grants).

- CLL Artea (DIA Res 2022-02-04) $355,264
- Home Street Apartments (DIA Resolution 2017-08-03) $122,388
- Southbank Apartment Ventures (Ord: 2018-658) $312,945
- Strand (Ord: 2001-1329 amend: 2002-755 & 2006-1131) $381,344

Transfers to Other Funds
This category houses a $2,500 transfer to the General Fund Operating fund (FD 00111) to pay for the CRA annual independent audit.

AUTHORIZED POSITION CAP

This fund does not contain any positions or part-time employees.

Jacksonville Beach Tax Increment - Non-CAFR
Fund - 10803

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Property 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 and 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	Approved FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

JACKSONVILLE BEACH TAX INCREMENT
FUND 10803

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES

Florida State Statute Chapter 163
USD2A Jax Beach Downtown and USD2B Jax Beach South Bank Community Redevelopment Areas:
The Florida State Statutes require that 95% of ad valorem tax revenues collected within the boundaries of a tax increment district created under Chapter 163 must be paid to the tax increment district by the city and/or county government that is the taxing body which contains the tax increment district. The Jacksonville Beach Tax Increment Districts, including USD2 A and USD2 B, receive tax monies from both the City of Jacksonville Beach and the City of Jacksonville / Duval County.

Per the interlocal agreement, Jacksonville Beach's millage rate shall be 3.2907 mills **less** than the General Service Operating fund millage rate. These revenues are collected and passed back to the Beaches communities pursuant to the interlocal agreement.

REVENUE

Property Taxes
This category contains the estimated value of 95% of the ad valorem tax revenue to be received on properties within the boundaries of the tax increment district.

EXPENDITURES

Grants, Aids and Contributions
These are the estimated values of 95% of the ad valorem tax revenue to be received on properties within the boundaries of the tax increment district which are given back to the Beaches communities.

- Jacksonville Beach USD2 A $7,864,297
- Jacksonville Beach USD2 B $4,477,563

AUTHORIZED POSITION CAP

This fund does not contain any positions or part-time employees.

King Soutel Crossing CRA Trust Fund
Fund - 10805

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Property Taxes	3,483,194	4,813,654	5,447,093	13.2%	633,439
Miscellaneous Revenue	444,655	253,288	380,919	50.4%	127,631
Fund Balance Appropriation	853,044	0	0		0
TOTAL REVENUE	**4,780,893**	**5,066,942**	**5,828,012**	**15.0%**	**761,070**
EXPENDITURES					
Personnel Expenses	36,436	0	0		0
Employer Provided Benefits	1,408	0	0		0
Operating Expenses	283,040	5,019,442	5,785,625	15.3%	766,183
Capital Outlay	469,118	0	0		0
Grants, Aids and Contributions	0	45,000	39,887	(11.4%)	(5,113)
Transfers to Other Funds	2,500	2,500	2,500	0.0%	0
TOTAL EXPENDITURES	**792,502**	**5,066,942**	**5,828,012**	**15.0%**	**761,070**

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

KING SOUTEL CROSSING CRA TRUST
FUND 10805

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES

Municipal Code Section 53.201, 106 Part 3 Subpart D and 111.642 / Florida State Statute Chapter 163
GSK General Service King / Soutel Community Redevelopment Area:
The Florida State Statutes require that 95% of ad valorem tax revenues collected within the boundaries of a tax increment district (TID) created under Chapter 163 must be paid to the TID by the city and/or county government that is the taxing body which contains the TID.

The King / Soutel Crossing Community Redevelopment Area (CRA), created in 2028 as part of ordinance 2008-919-E, receives tax monies from the City of Jacksonville and these revenues may only be used for projects and/or programs contained in the CRA's community redevelopment plan and lie within the boundaries of the CRA.

REVENUE

Property Taxes
This category contains the estimated value of 95% of the ad valorem tax revenue to be received on properties within the boundaries of the tax increment district.

Miscellaneous Revenue
This category contains the fund's estimated FY 27 interest income.

EXPENDITURES

Operating Expenses
This category contains various administrative expenditures and $5,563,385 in unallocated plan authorized expenditures which is set aside for future appropriation by the CRA board. Detailed information can be found in budget ordinance 2026-504-E Schedule T.

Grants, Aids and Contributions
This category houses funding for the Pritchard Hospitality recapture enhanced value grant.

Transfers to Other Funds
This category houses a $2,500 transfer to the General Fund Operating fund (SF 00111) to pay for the CRA annual independent audit.

AUTHORIZED POSITION CAP

This fund does not contain any positions or part-time employees.

Arlington CRA Trust
Fund - 10806

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Property Taxes	2,864,868	2,957,478	3,070,854	3.8%	113,376
Miscellaneous Revenue	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					
Personnel Expenses	136,359	260,109	264,157	1.6%	4,048
Employer Provided Benefits	2,897	10,785	14,859	37.8%	4,074
Operating Expenses	1,746,650	2,932,633	3,113,817	6.2%	181,184
Capital Outlay	122,598	0	0		0
Transfers to Other Funds	2,500	6,304	2,500	(60.3%)	(3,804)
TOTAL EXPENDITURES	**2,011,004**	**3,209,831**	**3,395,333**	**5.8%**	**185,502**

AUTHORIZED POSITION CAP

	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change
Full Time Positions	1	1	0
Part Time Hours	2,496	2,496	0

ARLINGTON CRA TRUST
FUND 10806

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES

Municipal Code Section 106 Part 3 Subpart D and 111.645 / Florida State Statute Chapter 163
GSRA General Services Renew Arlington Community Redevelopment Area:
The Florida State Statutes require that 95% of ad valorem tax revenues collected within the boundaries of a tax increment district (TID) created under Chapter 163 must be paid to the TID by the city and/or county government that is the taxing body which contains the TID.

The Arlington Area Community Redevelopment Area (CRA), created in 2015 as part of ordinance 2015-738-E, receives tax monies from the City of Jacksonville and these revenues may only be used for projects and/or programs contained in the CRA's community redevelopment plan and lie within the boundaries of the CRA.

REVENUE

Property Taxes
This category contains the estimated value of 95% of the ad valorem tax revenue to be received on properties within the boundaries of the tax increment district.

Miscellaneous Revenue
This category contains the fund's estimated FY 27 interest income.

EXPENDITURES

Personnel Expenses
This category includes funding for full-time and part-time salaries, overtime, other earnings and pension costs. The category includes the impact of the 10/01/26 wage increase and other items related to the current union contracts.

Employer Provided Benefits
This category includes payroll taxes, employee insurance and workers compensation costs. Of the increase in this category, $4,025 is due to a one-time true up of group health costs.

Operating Expenses
This category includes various administrative expenditures and $2,959,191 in unallocated plan authorized expenditures which is set aside for future appropriation by the CRA board. Detailed information can be found in budget ordinance 2026-504-E Schedule S.

Transfers to Other Funds
This category houses a $2,500 transfer to the General Fund Operating fund (FD 00111) for the cost of the annual independent financial audit of the CRA.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

Kids Hope Alliance Fund
Fund - 10901

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Miscellaneous Revenue	1,003,701	634,313	607,791	(4.2%)	(26,522)
Transfers From Other Funds	57,877,096	56,470,767	57,475,322	1.8%	1,004,555
Fund Balance Appropriation	165,507	0	0		0
TOTAL REVENUE	**59,046,304**	**57,105,080**	**58,083,113**	**1.7%**	**978,033**
EXPENDITURES					
Personnel Expenses	4,784,863	4,740,431	4,853,414	2.4%	112,983
Employer Provided Benefits	429,818	437,997	675,003	54.1%	237,006
Operating Expenses	1,556,905	1,455,471	1,474,247	1.3%	18,776
Capital Outlay	0	2	80,002	4000000.0%	80,000
Debt Service	404,791	398,147	384,419	(3.4%)	(13,728)
Grants, Aids and Contributions	57,376,635	0	550,000		550,000
Transfers to Other Funds	442,000	250,000	242,996	(2.8%)	(7,004)
Other Uses	0	49,823,032	49,823,032	0.0%	0
TOTAL EXPENDITURES	**64,995,012**	**57,105,080**	**58,083,113**	**1.7%**	**978,033**

AUTHORIZED POSITION CAP

	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change
Full Time Positions	42	42	0
Part Time Hours	25,000	25,000	0

KIDS HOPE ALLIANCE FUND
FUND 10901

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES

Municipal Code Section 77.103

The Kids Hope Alliance or KHA is responsible for comprehensively developing, overseeing, managing, and implementing the essential services plan for kids as defined in Chapter 77. KHA is also responsible for improving the lives of children and youth in the City by working to ensure the safety, health, employability, and self-value of the children and youth and a more secure future for the children and youth.

Youth Programs

Kids Hope Alliance (KHA) funds and oversees programs and services that support the well-being and development of children, youth, and families throughout Jacksonville and Duval County. Major functions include managing public funding, contracting with community-based service providers, monitoring program performance and compliance, and supporting programs focused on areas such as early learning, out-of-school time, youth development, and family support.

Special Events and Community Programming

KHA supports community events such as the Historic Eastside Back-to-School Event, which helps prepare local children and families for a successful school year by connecting them with resources and support. KHA also hosts a Vendor Fair, providing an opportunity for families and community members to connect with KHA-funded providers and learn about the programs, services, and resources available throughout Jacksonville.

Shared Services/Coordination

KHA collaborates with the City of Jacksonville Parks, Recreation and Community Services Department, Journey Forward, and other community partners to expand access to programs, resources, and support for children, youth, and families.

SERVICE LEVELS

Additional annual funding of $80,000 was added during the FY 27 budget process to purchase library books for the River City Readers program. This was previously funded through the Public Library.

REVENUE

Miscellaneous Revenue

This category contains the FY27 anticipated interest income.

Transfers From Other Funds

This amount represents the transfer from the General Fund – General Services District (FD 00111) required to balance the fund.

EXPENDITURES

Personnel Expenses

This category includes funding for full-time and part-time salaries, other earnings, and pension costs. The category includes the impact of the 10/01/26 wage increase and other items related to the current union contracts; this increase is somehow offset by the decrease in part-time salary to better align with recent actuals.

Employer Provided Benefits

This category includes employer-paid payroll taxes, employee insurance and other employee benefit costs including workers compensation costs. Of the $237,006 increase in this category, $224,620 is due to a one-time true up in group health costs.

Operating Expenses
This category houses various operating expenses such as professional services, supplies, insurance costs, and allocations from the City's various internal service providers. The largest items include $495,218 in professional services, $335,256 in facility costs and utilities, and $204,218 in computer system maintenance and security costs. The change in this category is due to the increases of $120,000 in professional services for the ongoing community needs assessment project for Journey Forward, and $14,854 in OGC legal costs. These are mostly offset by the decreases of $84,599 in computer system maintenance and security costs, and $26,289 in allocated building maintenance costs.

Capital Outlay
This amount represents annual capital funding set aside to purchase library books for the River City Readers program.

Debt Service
This category includes the required debt service payment for the Don Brewer Early Learning Center.

Grants, Aids and Contributions
This category includes funding of $250,000 for the direct contract with Cathedral Arts Project, and $300,000 added by City Council during budget wrap-up for Walk Off Charities.

Transfers to Other Funds
This category includes transfers of $194,999 to the Child Services Trust (FD 10904) and $47,997 to the Youth Travel Trust Fund (FD 10905).

Other Uses
This amount represents the total FY 27 program funding for the Essential Service Plan. Due to a Council conflict, KHA program funding is placed in a contingency to be appropriate as part of ordinance 2026-511. Details on the essential service program funding can be found on the legislative services site as part of ordinance 2026-511-E schedule M.

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

Kids Hope Alliance Trust Fund
Fund - 10904

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Miscellaneous Revenue	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					
Grants, Aids and Contributions	239,665	0	0		0
Other Uses	0	200,000	200,000	0.0%	0
TOTAL EXPENDITURES	**239,665**	**200,000**	**200,000**	**0.0%**	**0**

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

KIDS HOPE ALLIANCE TRUST FUND
FUND 10904

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES

Municipal Code Section 111.850-Part A

Code Section 111.850-Part A created a trust fund account to be known as the Kids Hope Alliance Trust Fund. The Chief Executive Officer ("CEO") of the Kids Hope Alliance ("Board") shall deposit into the fund all donations and contributions of money, including gifts and grants, received for use toward achieving the purposes, functions and goals set forth in the Essential Services Plan for Kids and Chapter 77, Ordinance Code. All such donations and contributions shall be accounted for separately within the fund by the CEO. All sums placed into the fund, which shall include all interest earned or accrued thereon, shall be appropriated by the Council prior to expenditure, and shall be utilized for operating, maintaining, and improving the Essential Services Plan for Kids provided in Chapter 77, Ordinance Code, and to provide funding for the Board's mini-grant program. This is an “all years” fund.

The Kids Hope Alliance (KHA) Trust Fund supports small and emerging service providers whose missions align with KHA’s focus on serving children, youth, and families. Funding is used for operating, maintaining, and improving the Essential Services Plan for Kids provided in Section 77.107, Ordinance Code, and to provide funding for the Board's mini-grant program. Through the Emerging Provider Academy, participants receive training, technical assistance, and hands-on guidance to build organizational capacity and prepare for future competitive funding opportunities.

SERVICE LEVELS

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

REVENUE

Miscellaneous Revenue

This category contains the FY27 anticipated interest income.

Transfers From Other Funds

This amount represents a transfer from the Kids Hope Alliance operating fund (FD 10901) to fund efforts related to the Essential Services Plan for Kids Program.

EXPENDITURES

Grants, Aids & Contributions

Due to a Council conflict, funding to support the Essential Services Plan for Kids Program has been moved to a contingency and will be appropriated as part of ordinance 2026-511.

Other Uses

This category includes funding placed in contingency to support the Essential Services Plan for Kids Program.

Youth Travel Trust - KHA
Fund - 10905

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Miscellaneous Revenue	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					
Grants, Aids and Contributions	43,432	0	0		0
Other Uses	0	50,000	50,000	0.0%	0
TOTAL EXPENDITURES	**43,432**	**50,000**	**50,000**	**0.0%**	**0**

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

YOUTH TRAVEL TRUST - KHA
FUND 10905

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES
Municipal Code Section 111.850 Part B
This all-years fund was created to house donations and contributions of money, including gifts and grants, received for use toward youth travel.

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

REVENUE
Miscellaneous Revenue
This category contains the FY27 anticipated interest income.

Transfers From Other Funds
This amount represents a contribution from Kids Hope Alliance (FD 10901) to fund efforts related to the youth travel trust.

EXPENDITURES
Grants, Aids & Contributions
Due to a Council conflict, funding for youth travel support has been moved to a contingency and will be appropriated as part of ordinance 2026-511.

Other Uses
This category includes funding placed in contingency for youth travel support for eligible organizations based on applications submitted to the Kid’s Hope Alliance.

Jacksonville Upward Mobility Program
Fund - 10906

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Miscellaneous Revenue	22,803	0	0		0
Transfers From Other Funds	310,000	461,000	328,275	(28.8%)	(132,725)
TOTAL REVENUE	**332,803**	**461,000**	**328,275**	**(28.8%)**	**(132,725)**
EXPENDITURES					
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	Approved FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

JACKSONVILLE UPWARD MOBILITY PROGRAM
FUND 10906

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES

Code Chapter 180 and Section 111.630

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

Section 180.103

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

SERVICE LEVELS

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

REVENUE

Transfers From Other Funds

This amount represents the transfer from the General Fund Operating fund (FD 00111) based on the code required calculation, which is 1% of the total approved economic development agreement incentives for areas outside of CRAs.

EXPENDITURES

Operating Expenses

This category includes $328,275 funding for Jacksonville Upward Mobility Program – Trust Fund Authorized Expenditures, which is used to train, educate and maintain a sustainable local workforce.

Better Jacksonville Trust Fund BJP
Fund - 11001

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Other Taxes	129,857,929	179,000,710	75,953,583	(57.6%)	(103,047,127)
Miscellaneous Revenue	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	Approved FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

BETTER JACKSONVILLE TRUST FUND BJP
FUND 11001

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES

Municipal Code Chapter 761

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

REVENUE

Other Taxes

This category contains the net revenue appropriation from the Local Option Sales Tax necessary to balance the fund.

Miscellaneous Revenue

This category includes a portion of available interest income within the fund.

EXPENDITURES

Debt Service

This category contains the FY 27 anticipated debt service payments required for bond issuances related to BJP.

Transfers to Other Funds

This category houses a transfer to the Authorized Capital Projects fund (FD 32124) to fund various FY 27 capital projects.

➢ Sidewalk Construction – New	$250,000
➢ Seabreeze Drive Drainage Improvements	$320,000
➢ Sedgemoore Drive Drainage Improvements	$350,000
➢ Old Middleburg 103rd - Branan Field 01	$500,000
➢ Cedar Point Sidewalk	$500,000
➢ Underdrain Replacements	$500,000
➢ Belvedere Street Sidewalks	$500,000
➢ Brady Road Sidewalk	$500,000
➢ I-10 to Ramona Outfall Ditch Restoration	$500,000
➢ Lobrano Court Drainage Improvements	$500,000
➢ Traffic Signalization – Countywide	$550,000
➢ Woodside Street Underdrain Drainage Improvements	$625,000
➢ Arlington Road Bridge	$1,000,000
➢ Sunbeam Road Underdrain Repair Project – Phase 2	$1,000,000
➢ Trout River Blvd Sidewalk	$1,500,000
➢ Art Museum Drive Sidewalks	$1,800,000
➢ ADA Compliance - Curb Ramps Sidewalks	$3,400,000
➢ Drainage System Rehabilitation Capital Projects	$6,000,000
➢ Emerald Trail - Hogan's Creek to Riverwalk	$8,000,000
➢ Acree Road Bridge Replacement	$9,750,000
➢ Roadway Resurfacing	$12,250,000

AUTHORIZED POSITION CAP

This fund does not contain any positions or part-time employees.

Homelessness Initiatives Special Revenue Fund
Fund - 11103

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Miscellaneous Revenue	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					
Personnel Expenses	982,509	1,317,712	1,254,178	(4.8%)	(63,534)
Employer Provided Benefits	61,839	114,644	122,178	6.6%	7,534
Operating Expenses	1,112,107	2,942,045	2,721,539	(7.5%)	(220,506)
Capital Outlay	19,912	0	0		0
Transfers to Other Funds	1,300,000	0	0		0
TOTAL EXPENDITURES	**3,476,367**	**4,374,401**	**4,097,895**	**(6.3%)**	**(276,506)**

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

HOMELESSNESS INITIATIVES SPECIAL REVENUE FUND
FUND 11103

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES

Chapter 86 and Code Section 111.920
Ordinance 2024-111-E created Code Chapter 86 and Ordinance 2024-041-E amended Code Section 111.920. The code requires that the value of 4% of the approved economic development agreement incentives, for areas outside the CRAs, be transferred to this fund.

Code Section 86.102 addressing the needs of Duval County's homeless and chronically unhoused populations is an issue of significant concern and importance to the City and the Jacksonville community. To ensure funds deposited in the Homelessness Initiatives Special Revenue Fund are utilized in a way that maximizes the impact of those dollars in combatting homelessness and supporting a variety of programs and initiatives to meet the needs of the homeless and chronic unhoused populations in Duval County, there is hereby established an advisory commission to be known as the Homelessness Initiatives Commission (hereinafter referred to as the "Commission").

SERVICE LEVELS

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

REVENUE

Miscellaneous Revenue
This category includes 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 Code Section 111.920 required calculation, $1,365,009 for approved contractual services, and $1,387,147 to cover costs associated with JFRD positions within the fund.

EXPENDITURES

Personnel Expenses
This category includes funding for full-time and part-time salaries, overtime and other earnings, as well as parking stipends, and pension costs. The category includes the impact of the 10/01/26 wage increase and other items related to the current union contracts. The net reduction in this category is driven by staff turnovers during FY 26.

Employer Provided Benefits
This category includes employer-paid payroll taxes, employee insurance and other employee benefit costs including workers compensation costs. The net increase in this category is mostly due to increases of $5,040 for a one-time true up of group health costs.

Operating Expenses
This category includes $1.31 million in trust fund authorized expenditures pursuant to Code Section 111.920 required calculation, $1.37 million in contractual services, and various operating expenses of $43,959 for JFRD. The net change in this category is mostly due to a reduction of $530,900 in trust fund authorized expenditures, although this was somewhat offset by an increase of $309,328 in contractual services.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

Huguenot Park
Fund - 11301

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved 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	9,061	7,500	10,000	33.3%	2,500
Transfers From Other Funds	333,870	355,735	479,780	34.9%	124,045
TOTAL REVENUE	**1,177,254**	**1,218,235**	**1,320,530**	**8.4%**	**102,295**
EXPENDITURES					
Personnel Expenses	626,512	652,973	692,561	6.1%	39,588
Employer Provided Benefits	93,960	97,629	147,537	51.1%	49,908
Operating Expenses	402,672	356,382	384,556	7.9%	28,174
Capital Outlay	0	2	2	0.0%	0
Other Uses	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	Approved FY 2026 - 2027	Change
Full Time Positions	10	10	0
Part Time Hours	1,529	1,529	0

HUGUENOT PARK
FUND 11301

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES
Municipal Code Section 111.126

The Huguenot Memorial Park Maintenance and Improvements and Lifeguard Services Trust Fund is funded by entrance fees, annual pass fees, camper rentals, miscellaneous sales and charges and concession commissions, as well as a subsidy from the General Fund Operating Fund (FD 00111). The code states that expenditures from the trust fund shall be for park maintenance, capital improvements and lifeguard services and to offset operating expenses associated with the park.

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

REVENUE
Charges for Services
This category includes estimated revenue for entrance fees, camper rentals, and annual passes. The net change in this category is primarily driven by an anticipated reduction of $25,000 in camper rentals in FY 27.

Miscellaneous Revenue
This category includes estimated revenue for miscellaneous sales and charges, commissions, and anticipated interest earnings for FY 27. The change in this category is due to an anticipated increase of $2,500 in telephone / laundry / concession commission revenue in FY 27.

Transfers From Other Funds
This amount represents the transfer from the General Fund Operating Fund (FD 00111) to balance the fund.

EXPENDITURES
Personnel Expenses
This category includes funding for full-time and part-time salaries, overtime and other earnings, as well as parking stipends, and pension costs. The category includes the impact of the 10/01/26 wage increase and other items related to the current union contracts. The change in this category is primarily attributable to the 10/01/26 wage increase.

Employer Provided Benefits
This category includes employer-paid payroll taxes, employee insurance and other employee benefit costs including workers compensation costs. The change in this category is mostly due to an increase of $48,012 for a one-time true up of group health costs.

Operating Expenses
This category includes various expenditures, the largest of which are $194,245 in combined citywide building, security/guard services and utility costs, $49,750 in fleet services charges, and $41,550 in computer system maintenance and security costs. The net change in this category is driven by several factors, the largest of which include increases of $12,272 combined fleet services charges, $11,102 in combined citywide building, security/guard services and utility costs, and $5,918 in computer system maintenance and security costs.

Other Uses
This category houses the charge for the City’s indirect cost recovery study.

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

Kathryn A Hanna Park Improvement
Fund - 11302

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved 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	212,062	183,204	187,068	2.1%	3,864
Fund Balance Appropriation	0	70,245	0	(100.0%)	(70,245)
TOTAL REVENUE	**2,766,280**	**2,953,449**	**2,911,068**	**(1.4%)**	**(42,381)**
EXPENDITURES					
Personnel Expenses	952,405	1,069,444	1,145,575	7.1%	76,131
Employer Provided Benefits	163,887	167,349	258,570	54.5%	91,221
Operating Expenses	1,197,970	1,264,925	1,275,025	0.8%	10,100
Capital Outlay	0	2	2	0.0%	0
Transfers to Other Funds	760,000	272,386	74,362	(72.7%)	(198,024)
Other Uses	183,963	179,343	157,534	(12.2%)	(21,809)
TOTAL EXPENDITURES	**3,258,225**	**2,953,449**	**2,911,068**	**(1.4%)**	**(42,381)**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Approved 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

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES
Municipal Code Section 111.125

The Kathryn A. Hanna Park Improvement fund was established to receive all revenues and interest earned by the City from admission fees, rentals of facilities and other funds from activities and events occurring at Hanna Park. The generated revenues are used to offset the expenditures for personnel, operating and capital outlay.

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

REVENUE
Charges for Services
This category includes estimated revenue for camper rentals, entrance fees and annual passes. The change in this category is driven by expected increases in entrance and annual pass fee revenue in FY 27.

Miscellaneous Revenue
This category includes miscellaneous sales and charges, commissions, facility rental fees, overtime reimbursement charges, and anticipated investment pool earnings for FY 27. The net change in this category is mostly driven by expected increases in entrance and facility rental fees and miscellaneous sales and charges in FY 27.

Fund Balance Appropriation
Fund balance appropriation has been removed for FY 27.

EXPENDITURES
Personnel Expenses
This category includes funding for full-time and part-time salaries, overtime and other earnings, as well as parking stipends, and pension costs. The category includes the impact of the 10/01/26 wage increase and other items related to the current union contracts. The net change in this category is mostly attributable to the 10/01/26 wage increase and collective bargaining, however there was also an increase of $32,757 in overtime salaries to more accurately account for actual historical usage.

Employer Provided Benefits
This category includes employer-paid payroll taxes, employee insurance and other employee benefit costs including workers compensation costs. The change in this category is mostly due to an increase of $88,607 for a one-time true up of group health costs.

Operating Expenses
This category includes various expenditures, the largest of which include $517,134 in combined citywide building, security/guard services and utility costs, $322,000 in repairs and maintenance including supplies, $113,523 in fleet charges, and $90,000 in credit card fee charges. The net change in this is due to several factors, the largest of which is an increase of $15,000 in credit card fee charges. However, this was somewhat offset by several small reductions in other areas of the category.

Transfers To Other Funds
This amount represents a $74,362 transfer out to the Authorized Capital Project (FD 32111) to fund the CIP project Hanna Park Parking Lot 11 for FY 27. A transfer of $70,245 to the Group Health fund (FD 56201) to offset non-public safety health premiums in FY 26 has been removed for FY 27.

Other Uses
This category houses the charge for the City's indirect cost recovery study.

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

Florida Boater Improvement Program
Fund - 11306

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved 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
Miscellaneous Revenue	376	0	0		0
TOTAL REVENUE	**113,104**	**110,000**	**110,000**	**0.0%**	**0**
EXPENDITURES					
Operating Expenses	110,142	110,000	110,000	0.0%	0
TOTAL EXPENDITURES	**110,142**	**110,000**	**110,000**	**0.0%**	**0**

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

FLORIDA BOATER IMPROVEMENT PROGRAM
FUND 11306

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES
Municipal Code Section 110.413 and Florida Statute 328.72

The Florida Boater Improvement Trust Fund was established to provide boat-related activities (including recreational channel marking and public launching facilities); removal of floating structures deemed a hazard to public safety and health and manatee and marine mammal protection. This is an “all-years” subfund, which means once dollars are appropriated, the appropriation stays in place from year to year rather than lapsing.

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

REVENUE
Charges for Services
This amount represents the anticipated revenue for boat registration fees in FY 27.

EXPENDITURES
Operating Expenses
The budgeted funding will be utilized for repairs of city-owned boat ramps, docks, etc.

Cecil Field Commerce Center
Fund - 11308

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved 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	9,179	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	**1,875,081**	**1,693,360**	**1,887,931**	**11.5%**	**194,571**
EXPENDITURES					
Personnel Expenses	753,252	621,878	753,649	21.2%	131,771
Employer Provided Benefits	55,284	54,229	81,733	50.7%	27,504
Operating Expenses	876,193	868,584	882,103	1.6%	13,519
Capital Outlay	0	2	2	0.0%	0
Other Uses	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	Approved FY 2026 - 2027	Change
Full Time Positions	6	6	0
Part Time Hours	24,000	24,000	0

CECIL FIELD COMMERCE CENTER
FUND 11308

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES
Municipal Code Section 111.185

This fund accounts for the revenues and operating expenditures associated with the Cecil Field Community Center, Aquatics Complex, and Athletic Complex and is administered by the Parks, Recreation and Community Services Department. The fund supports the operation, maintenance, programming, and enhancement of these recreational facilities, ensuring continued access to community, athletic, aquatic, fitness, and special event services.

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

REVENUE
Charges for Services
The category represents estimated revenue for organized event charges, summer camp programming and entrance fees. The change in this category is entirely driven by an anticipated decrease in entrance fees during FY 27.

Miscellaneous Revenue
The category includes miscellaneous sales and charges related to aquatic activities, and anticipated interest earnings for FY 27. The change in this category is entirely driven by an anticipated $2,300 increase in miscellaneous sales and charges in FY 27.

Transfers From Other Funds
This amount represents the transfer from the General Fund Operating Fund (FD 00111) to balance the fund.

EXPENDITURES
Personnel Expenses
This category includes funding for full-time and part-time salaries, overtime and other earnings, as well as parking stipends, and pension costs. The category includes the impact of the 10/01/26 wage increase and other items related to the current union contracts, as well as an increase of $111,290 in part time salaries costs to more accurately account for historical usage.

Employer Provided Benefits
This category includes employer-paid payroll taxes, employee insurance and other employee benefit costs including workers compensation costs. The change in this category is mostly due to increases of $24,956 for a one-time true up of group health costs, and $1,963 in Medicare tax costs.

Operating Expenses
This category consists of various small items and several larger items, the largest of which include $545,475 in maintenance contracts for utilities, pools and fields at Cecil Field Commerce Center and Taye Brown Regional Park, $177,570 in combined citywide building, security/guard services and utility costs, and $98,801 in computer system maintenance and security costs. The change in this category is driven by several factors, the largest of which is the addition of $14,259 in ITD replacement costs for FY 27.

Other Uses
This category houses the charge for the City’s indirect cost recovery study.

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

Cecil Commerce Center
Fund - 11312

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Charges for Services	2,130	0	0		0
Miscellaneous Revenue	22,718,941	5,148,530	15,648,048	203.9%	10,499,518
Other Sources	0	0	(2,500,000)		(2,500,000)
TOTAL REVENUE	**22,721,071**	**5,148,530**	**13,148,048**	**155.4%**	**7,999,518**
EXPENDITURES					
Personnel Expenses	(284)	0	0		0
Operating Expenses	3,463,830	3,642,938	3,723,757	2.2%	80,819
Grants, Aids and Contributions	0	0	212,500		212,500
Transfers to Other Funds	700,000	1,500,000	11,700,000	680.0%	10,200,000
Other Uses	4,576	5,592	(2,488,209)	(44595.9%)	(2,493,801)
TOTAL EXPENDITURES	**4,168,122**	**5,148,530**	**13,148,048**	**155.4%**	**7,999,518**

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

CECIL COMMERCE CENTER
FUND 11312

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES

Municipal Code Section 111.625: This all-years fund was established by Ordinance 98-1052 to house all revenues received or earned by the City from the development and operation of the Cecil Commerce Center (excluding revenues related to an interlocal agreement with the Jacksonville Aviation Authority).

Funds deposited into this trust fund are used for the improvements, repairs, or maintenance costs of City facilities or other costs of undertaking City obligations or goals at Cecil Commerce Center. The Office of Economic Development manages most of the activities within this fund and the Parks, Recreation and Community Services Department oversees a small portion of forestry activities.

SERVICE LEVELS

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

REVENUE

Miscellaneous Revenue

This category includes $1.57 million in revenue from common area maintenance charges and the rental of City facilities, $649,289 in investment pool earnings, and $13.42 million in available all-years proceeds from prior-year property sales. The property sale proceeds are being used to fund transfers to applicable Capital Improvement Program (CIP) projects, repay interfund borrowing, and to balance the fund.

Other Sources

This category includes $2.5 million associated with replacement of funding for the JEA Mega Site Infrastructure project, as noted in the Other Uses section.

EXPENDITURES

Operating Expenses

This category primarily includes $3 million in professional services for the building and property maintenance contract for the Cecil Commerce Center and forestry management services by the Florida Department of Agriculture. Additional expenses include a supervision allocation of $452,705 and miscellaneous insurance costs associated with the facility of $247,010. The change in this category is driven by an increase in the allocated administrative costs for which the Office of Economic Development provides oversight and staff support.

Grants, Aids and Contributions

This category includes $212,500 for the second and final installment of the two-part infrastructure grant awarded to The Boeing Company.

Transfer to Other Funds

This category consists of the following:

- $5.6 million to replace debt funding for the Cecil Wetlands project;
- $2.5 million to replace debt funding for the JEA Mega Site Infrastructure Improvements;
- $3 million to replace debt funding for the Logistics Lane Road Extension project; and
- $600,000 of additional funding for the Cecil Mega Site Rail Spur project.

The debt funding noted above was previously authorized pursuant to Ordinances 2023-212-E and 2023-310-E, both of which provide for repayment by the Cecil Commerce Center Trust Fund upon the sale of the Mega Site parcel or when sufficient Trust Fund revenues become available.

Other Uses

This category includes $11,791 for the City's indirect cost recovery study and a negative expenditure of $2.5 million associated with replacement of funding for the JEA Mega Site Infrastructure project, as noted

in the Transfer to Other Funds section. The negative expenditure reflects the corresponding reduction in debt.

AUTHORIZED POSITION CAP
This fund does not contain any full-time positions or part-time employees.

Beach Erosion - Local
Fund - 11404

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Miscellaneous Revenue	296,727	0	0		0
Transfers From Other Funds	500,000	500,000	500,000	0.0%	0
TOTAL REVENUE	**796,727**	**500,000**	**500,000**	**0.0%**	**0**
EXPENDITURES					
Operating Expenses	(998,879)	0	0		0
Other Uses	0	500,000	500,000	0.0%	0
TOTAL EXPENDITURES	**(998,879)**	**500,000**	**500,000**	**0.0%**	**0**

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

BEACH EROSION – LOCAL
FUND 11404

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES

The Beach Erosion - Local fund is primarily governed by the Local Cooperation Agreement (established in 1978) between the Federal Government (Army Corps of Engineers) and the City of Jacksonville. The agreement provides for periodic renourishment of the County's beaches and to maintain the design profile for a total of 50 years (through the year 2028). The State is not a party to the aforementioned agreement but has participated in previous years in each phase of beach renourishment by contributing a percentage of the "local share". State funding is not guaranteed and is subject to State legislative approval. Total project costs are shared between federal and non-federal (County and State) funding at the level of 61.6% and 38.4%, respectively. The State of Florida and City of Jacksonville share of the non-federal funding is approximately 47.21% and 52.79%, respectively.

REVENUE

Transfers From Other Funds

This category contains the transfer from the General Fund Operating fund (FD 00111) as part of the local share obligations.

EXPENDITURES

Other Uses

The funding provided is placed in cash carryover for future appropriation.

AUTHORIZED POSITION CAP

This fund does not contain any positions or part-time employees.

Animal Care & Protective Services Programs
Fund - 11501

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved 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
Miscellaneous Revenue	40,679	26,849	24,653	(8.2%)	(2,196)
Transfers From Other Funds	291,944	295,759	313,054	5.8%	17,295
TOTAL REVENUE	**996,874**	**1,118,367**	**1,133,466**	**1.4%**	**15,099**
EXPENDITURES					
Personnel Expenses	149,270	161,106	172,291	6.9%	11,185
Employer Provided Benefits	14,096	12,632	15,718	24.4%	3,086
Operating Expenses	1,147,825	944,629	945,457	0.1%	828
TOTAL EXPENDITURES	**1,311,191**	**1,118,367**	**1,133,466**	**1.4%**	**15,099**

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

ANIMAL CARE AND PROTECTIVE SERVICES PROGRAMS
FUND 11501

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES

Municipal Code Section 111.450

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

SERVICE LEVELS

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

REVENUE

Charges for Services

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

Fines and Forfeits

This amount represents anticipated spay and neuter forfeited deposits in FY 27.

Miscellaneous Revenue

This amount represents anticipated interest earnings for FY 27.

Transfer From Other Funds

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

EXPENDITURES

Personnel Expenses

This category includes funding for full-time salaries, other earnings, and pension costs. The category includes the impact of the 10/01/26 wage increase and other items related to the current union contracts.

Employer Provided Benefits

This category includes employer-paid payroll taxes, employee insurance and other employee benefit costs including workers compensation costs. The increase is mainly due to a one-time true up of group health costs.

Operating Expenses

This category includes several expenditures, the largest of which is $941,402 in contractual services. This includes $532,402 for First Coast No More Homeless Pets, $400,000 for the Jacksonville Humane Society, and $9,000 for other small contractual services.

AUTHORIZED POSITION CAP

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

Driver Education Safety Trust Fund
Fund - 11507

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Fines and Forfeits	266,160	262,165	420,000	60.2%	157,835
Miscellaneous Revenue	53,330	34,121	42,960	25.9%	8,839
TOTAL REVENUE	**319,490**	**296,286**	**462,960**	**56.3%**	**166,674**
EXPENDITURES					
Grants, Aids and Contributions	298,578	296,286	462,960	56.3%	166,674
TOTAL EXPENDITURES	**298,578**	**296,286**	**462,960**	**56.3%**	**166,674**

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

DRIVER EDUCATION SAFETY TRUST
FUND 11507

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES

Municipal Code Section 111.390:

The Driver Education Safety Trust was authorized by Ordinance 2002-1165-E. Pursuant F.S. 318.1215, funding is provided via an additional $5 levy on each civil traffic penalty. Funding is used for driver education safety programs in public and non-public schools. Revenues are received by the City and then transferred to the Duval County School System which administers the program.

REVENUE

Fines and Forfeits

This category houses the anticipated FY 27 fines to be received for traffic court criminal and civil service charges.

Miscellaneous Revenue

This category contains the fund's estimated FY 27 interest income.

EXPENDITURES

Grants, Aids and Contributions

This category houses the pass-through to the Duval County School System of 100% of the revenue received within this fund.

AUTHORIZED POSITION CAP

This fund does not contain any positions or part-time employees.

Jacksonville Veterans Memorial Trust
Fund - 11518

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Miscellaneous Revenue	7,244	0	0		0
Transfers From Other Funds	62,688	64,568	66,505	3.0%	1,937
TOTAL REVENUE	**69,932**	**64,568**	**66,505**	**3.0%**	**1,937**
EXPENDITURES					
Operating Expenses	93,787	37,500	49,000	30.7%	11,500
Other Uses	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	Approved FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

JACKSONVILLE VETERANS MEMORIAL TRUST
FUND 11518

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES

Municipal Code Section 111.245 and 122.102(d)

Ordinance 2019-095-E approved an agreement between the City and VyStar Credit Union for Naming Rights of the Jacksonville Veterans Memorial Arena, as part of that agreement 10% of the annual naming rights revenue received by the City must be placed in this fund to be used to support veterans' programs and initiatives. The Veterans Council of Duval County was established to evaluate eligible programs and initiatives and make recommendations for funding. By April 1 of each year, the Veterans Council of Duval County is required to provide to the City a list of veterans' programs and dollar amounts to be included in the annual budget.

REVENUE

Transfer From Other Funds

This category contains a transfer from the City Venues – City fund (FD 47101) for 10% of the annual naming rights revenue as required by the VyStar naming rights agreement.

EXPENDITURES

Operating Expenses

This category contains the funding being provided to the Veterans Council of Duval County for mini grants.

- Addiction Education Foundation, Inc. $4,000
- American Legion Mandarin Fallen Heroes Post 372, Inc. $1,000
- Catholic Charities Bureau Inc. $4,000
- Five Star Veterans Center, Inc. $4,000
- Friends of Veterans Treatment Court (VTC) Corporation $9,500
- Florida Marine Corps League Detachment #059, Inc. $4,500
- Operation New Uniform Inc. $1,000
- We Can Be Heroes Foundation, Inc. $9,000
- Women Veteran Ignited, Inc. $9,500

Other Uses

This category houses the remaining balance within the fund which is being placed into a contingency for future appropriation by City Council.

AUTHORIZED POSITION CAP

This fund does not contain any positions or part-time employees.

General Trust & Agency
Fund - 11528

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Miscellaneous Revenue	399,711	200,000	200,000	0.0%	0
Transfers From Other Funds	575,000	600,000	600,000	0.0%	0
TOTAL REVENUE	**974,711**	**800,000**	**800,000**	**0.0%**	**0**
EXPENDITURES					
Operating Expenses	733,480	800,000	800,000	0.0%	0
TOTAL EXPENDITURES	**733,480**	**800,000**	**800,000**	**0.0%**	**0**

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

GENERAL TRUST AND AGENCY
FUND 11528

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES

This general trust and agency fund contains various unique revenue sources with specific usage restrictions. The annual budget process includes two of those revenue sources.

City Wellness and Fitness
Municipal Code Section 111.471
This revenue source was established by Ordinance 2016-008-E and pursuant to the municipal code, this funding can be used for fitness activities, wellness programs, equipment, biometric testing services, rewards programs and all other products and services deemed necessary, including the services of an independent contractor to manage the programs.

Mental Health Offender Program
Ordinance 2021-822-E
This program was created with the passage of ordinance 2021-822-E to provide funding to alleviate the traditional criminal justice system from incarcerating misdemeanor offenders who exhibit mental illness by providing services directly related to behavioral health.

SERVICE LEVELS

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

REVENUE

Miscellaneous Revenue
This amount represents a contribution from Florida Blue for the city wellness and fitness program pursuant to the City's health insurance contract.

Transfers From Other Funds
The General Fund Operating Fund (FD 00111) has provided funding for the Mental Health Offender Program.

EXPENDITURES

Operating Expenses
This category includes funding of $200,000 for the operation of the city's wellness and fitness program, and $600,000 for the Mental Health Offender Program.

Art In Public Places Trust Fund
Fund - 11532

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Miscellaneous Revenue	129,353	0	0		0
Transfers From Other Funds	196,575	364,809	380,888	4.4%	16,079
Transfers From Component Units	3,000	0	0		0
TOTAL REVENUE	**328,928**	**364,809**	**380,888**	**4.4%**	**16,079**
EXPENDITURES					
Operating Expenses	18,819	102,990	76,178	(26.0%)	(26,812)
Capital Outlay	152,910	261,819	304,710	16.4%	42,891
TOTAL EXPENDITURES	**171,729**	**364,809**	**380,888**	**4.4%**	**16,079**

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

ART IN PUBLIC PLACES TRUST
FUND 11532

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES

Municipal Code Section 111.160 and 126 Part 9

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

- 80% for public art
- 10% for public art maintenance
- 10% for administration and community education

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 the code required transfer from the General Fund Operating fund (FD 00111) based on the FY 27 Capital Improvement Plan vertical construction calculation.

EXPENDITURES

Operating Expenses

This category houses the non-capital funding provided for both professional services and miscellaneous services and charges.

Capital Outlay

This category houses the capital funding set aside to purchase public art.

AUTHORIZED POSITION CAP

This fund does not contain any positions or part-time employees.

Housing Services
Fund - 11601

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Miscellaneous Revenue	653,085	0	0		0
Transfers From Other Funds	0	0	4,900,000		4,900,000
TOTAL REVENUE	**653,085**	**0**	**4,900,000**		**4,900,000**
EXPENDITURES					
Personnel Expenses	260,641	0	0		0
Employer Provided Benefits	39,004	0	0		0
Operating Expenses	168,068	0	0		0
Capital Outlay	7,638	0	0		0
Grants, Aids and Contributions	287,696	0	4,900,000		4,900,000
TOTAL EXPENDITURES	**763,047**	**0**	**4,900,000**		**4,900,000**

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

HOUSING SERVICES
FUND 11601

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES
Municipal Code Section 111.940

The Affordable Housing Special Revenue Fund is funded by proceeds, less expenses of sale, from the sale of surplus City property deemed appropriate for affordable housing under the provisions of Chapter 122, Part 4, Section 122.423, together with interest earned thereon as a result of investment of the principal. These funds are used toward increasing the availability of affordable housing for low-, moderate- and middle-income households.

SERVICE LEVELS
$4.9 million is provided in FY 27 for Affordable Housing programs.

REVENUE
Transfers From Other Funds
This amount represents the transfer from the General Fund Operating fund (FD 00111) to balance the fund.

EXPENDITURES
Grants, Aids and Contributions
This amount represents the FY 27 funding provided by General Fund Operating fund (FD 00111) for various Affordable Housing Programs, as detailed below:

- FY27 GR Tap Fee $1,500,000
- FY27 GR Downpayment Assistance $2,000,000
- FY27 GR Capital Stack $1,400,000

Building Inspection
Fund - 15104

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Permits, Fees and Special Assessments	19,362,614	19,786,932	19,925,097	0.7%	138,165
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	1,012,093	688,934	701,035	1.8%	12,101
Fund Balance Appropriation	1,303,732	4,906,100	7,107,343	44.9%	2,201,243
TOTAL REVENUE	**23,896,575**	**27,517,642**	**29,726,286**	**8.0%**	**2,208,644**
EXPENDITURES					
Personnel Expenses	16,045,795	17,844,003	18,500,566	3.7%	656,563
Employer Provided Benefits	1,955,418	2,115,897	3,268,976	54.5%	1,153,079
Operating Expenses	5,891,179	5,051,124	6,790,177	34.4%	1,739,053
Capital Outlay	0	2	2	0.0%	0
Transfers to Other Funds	0	1,349,876	0	(100.0%)	(1,349,876)
Other Uses	1,018,677	1,156,740	1,166,565	0.8%	9,825
TOTAL EXPENDITURES	**24,911,069**	**27,517,642**	**29,726,286**	**8.0%**	**2,208,644**

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

BUILDING INSPECTION
FUND 15104

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES

Municipal Code Section 320.409
Florida State Statute 166.222

The Building Inspection fund houses the finances of the Building and Inspection Division within Planning and Development, the activity within Fire and Rescue which deals with new construction fire plans review and the portion of the Developmental Services Division within Planning and Development that supports new construction. The activities within this fund primarily ensure the safety of buildings and related landscapes and are responsible for ensuring that existing and future developments and construction comply with the Florida Building Code and local ordinances. The activities include performing inspections and enforcing fire, building, electrical, plumbing, mechanical, and other related city codes. The activities also include performing reviews of various permit applications and plans examination. Ordinance 2025-0030-E has re-organized departmental structures, transferring Building Inspection and Development Services from the Planning and Development Department to Public Works.

SERVICE LEVELS

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

REVENUE

Permits, Fees and Special Assessments

This category houses various fees including building permit fees, site development review fees, plans review sheet resubmittal fees, and inspection fees collected by this fund. The net change in this category is driven by several factors, the largest of which is an anticipated increase of $606,200 in building permit review fees, although this is largely offset by decreases of $275,681 in electrical inspection fees and $273,868 in plumbing inspection fees.

Charges for Services

This category houses the various non-inspection fees collected, including those for fire plans review, zoning and rezoning, re-inspection, site development review, and plat fees. The net change in this category is driven by several factors, the largest of which are anticipated decreases of $148,764 in protective reinspection fees and $124,777 in fire plans review fees, although these are largely offset by an anticipated increase of $139,891 in electrical inspection fees and $273,868 in subdivision regulation fees.

Fines and Forfeits

This amount represents projected fines issued for code violations.

Miscellaneous Revenue

This category includes revenues from the sales of printed materials such as books, maps, and regulations, as well as anticipated interest earnings. The net change in this category is primarily driven by a projected increase in investment pool earnings in FY 27.

Fund Balance Appropriation

Fund balance is appropriated to balance the fund.

EXPENDITURES

Personnel Expenses

This category includes funding for full-time and part-time salaries, overtime and other earnings, as well as parking stipends, and pension costs. The category includes the impact of the 10/01/26 wage increase and other items related to the current union contracts.

Employer Provided Benefits
This category includes employer-paid payroll taxes, employee insurance and other employee benefit costs including workers compensation costs. The net increase in this category is mainly due to a one-time true up in group health costs.

Operating Expenses
This category is made of various small items and several large expenditures, including $2.71 million in computer system maintenance and security costs, $1.88 million in professional services, $1.02 million in allocated building costs, and $772,327 in combined fleet vehicle costs. The net change in this category is primarily driven by increases of $1.27 million in computer system maintenance and security costs, $310,000 in professional services and $126,753 in in combined fleet vehicle costs.

Transfer to Other Funds
Transfers of $460,000 to Authorized Capital Projects fund (FD 32124) and $889,876 to the Group Health fund (FD 56201) budgeted in FY 26 have been removed in FY 27.

Other Uses
This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP
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.

Veterinary Services
Fund - 15106

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved 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	29,338	22,942	28,738	25.3%	5,796
TOTAL REVENUE	**157,333**	**173,954**	**165,242**	**(5.0%)**	**(8,712)**
EXPENDITURES					
Operating Expenses	275,459	173,954	165,242	(5.0%)	(8,712)
TOTAL EXPENDITURES	**275,459**	**173,954**	**165,242**	**(5.0%)**	**(8,712)**

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

VETERINARY SERVICES
FUND 15106

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES

Municipal Code Section 111.455

Ordinance 2010-527-E grants the Animal Care and Protective Services Division authority to oversee the Veterinary Services Trust Fund. Revenues are derived from a portion of animal licenses and permits to support impounded and distressed animals. This is an all-years fund, which means once dollars are appropriated, the appropriation stays in place from year to year rather than lapsing. Ordinance 2024-0175-E has re-organized departmental structures, transferring Animal Care & Protective Services from the Neighborhoods Department to the Office of Administrative Services.

SERVICE LEVELS

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

REVENUE

Charges for Services

This category includes revenue from animal licenses and permits, and animal control medical fees. Revenues from both fees are expected to be lower in FY 27 based on FY 26 actuals.

Miscellaneous Revenue

This category includes projected private contribution revenue of $18,814 and investment pool earnings of $9,924 for FY 27.

EXPENDITURES

Operating Expenses

This category includes funding for veterinary chemicals and drugs, as well as funding for contractual services for biohazardous waste disposal. The change in this category is driven entirely by a reduction in chemical and drug costs for FY 27.

Library Conference Facility Trust
Fund - 15107

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Miscellaneous Revenue	285,072	266,929	277,172	3.8%	10,243
Transfers From Other Funds	101,200	89,480	85,512	(4.4%)	(3,968)
TOTAL REVENUE	**386,272**	**356,409**	**362,684**	**1.8%**	**6,275**
EXPENDITURES					
Personnel Expenses	188,088	226,512	250,490	10.6%	23,978
Employer Provided Benefits	35,894	35,741	56,343	57.6%	20,602
Operating Expenses	90,935	94,153	55,849	(40.7%)	(38,304)
Capital Outlay	41,031	3	2	(33.3%)	(1)
TOTAL EXPENDITURES	**355,948**	**356,409**	**362,684**	**1.8%**	**6,275**

AUTHORIZED POSITION CAP

	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change
Full Time Positions	3	3	0
Part Time Hours	3,328	3,328	0

LIBRARY CONFERENCE FACILITY TRUST
FUND 15107

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES

Municipal Code Section 111.830

The Library Conference Facility Trust was established by Ordinance 2006-237-E. The Main Library charges a fee for the use of the conference facilities to cover the cost associated with operating and leasing conference facilities for business, recreational and social purposes. This is an “all-years” fund, which means that once funds are appropriated, the appropriation stays in place from year to year rather than lapsing. During the budget process, the amounts budgeted may include de-appropriating unused balances in both expense and revenue from the prior fiscal year. The clean-up of an “all-years” fund, as part of the annual budget, may cause negative totals. The upcoming fiscal year budget needs are netted against the “all-years” balances to determine the proposed change to the “all-years” appropriation.

SERVICE LEVELS

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

REVENUE

Miscellaneous Revenue

This category includes the anticipated facility rental revenue for the conference facility and investment pool earnings in FY 27. The change in this category is due to expected increases of $7,788 in rental revenue for library conference facilities and $2,455 in investment pool earnings.

Transfer From Other Funds

This amount represents a contribution from the General Fund Operating Fund (FD 00111) to balance the budget.

EXPENDITURES

Personnel Expenses

This category includes funding for full-time and part-time salaries, overtime and other earnings, as well as parking stipends, and pension costs. The category includes the impact of the 10/01/26 wage increase and other items related to the current union contracts. The change in this category is driven by the 10/01/26 wage increase, as well as an increase of $14,584 in part-time salaries and the addition of $738 in overtime salaries to more accurately account for actual usage.

Employer Provided Benefits

This category includes employer-paid payroll taxes, employee insurance and other employee benefit costs including workers compensation costs. The net increase in this category is mostly due to an increase of $20,888 for a one-time true up of group health costs, which is slightly offset by a decrease of $360 for group dental costs.

Operating Expenses

This category is made of various small items, including services, insurance, repairs and maintenance, advertising, credit card fees, and supplies. The largest item in this category includes $76,575 for security & guard services contract costs. The change in this category is almost entirely driven by the de-appropriation of $40,000 in unused contractual services balance within the fund. This is slightly offset by the addition of $2,299 in credit card fees to more accurately account for actual usage.

AUTHORIZED POSITION CAP

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

Opioid Settlement Fund
Fund - 15111

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Miscellaneous Revenue	7,540,164	5,994,181	6,105,973	1.9%	111,792
TOTAL REVENUE	**7,540,164**	**5,994,181**	**6,105,973**	**1.9%**	**111,792**
EXPENDITURES					
Personnel Expenses	463,904	690,069	739,535	7.2%	49,466
Employer Provided Benefits	23,710	26,231	40,789	55.5%	14,558
Operating Expenses	791,214	47,018	45,698	(2.8%)	(1,320)
Capital Outlay	55,978	0	0		0
Grants, Aids and Contributions	4,239,578	0	0		0
Transfers to Other Funds	0	8,221	0	(100.0%)	(8,221)
Other Uses	0	5,222,642	5,279,951	1.1%	57,309
TOTAL EXPENDITURES	**5,574,384**	**5,994,181**	**6,105,973**	**1.9%**	**111,792**

AUTHORIZED POSITION CAP

	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change
Full Time Positions	2	2	0
Part Time Hours	0	0	0

OPIOID SETTLEMENT FUND
FUND 15111

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES

Municipal Code Section 111.265

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

SERVICE LEVELS

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

REVENUE

Miscellaneous Revenue

This represents the settlement revenue necessary to cover JFRD opioid settlement activity costs for FY 27, as well as anticipated interest earnings.

EXPENDITURES

Personnel Expenses

This category includes funding for full-time and part-time salaries, overtime and other earnings, as well as parking stipends, and pension costs. The category includes the impact of the 10/01/26 wage increase and other items related to the current union contracts. The increase in this category is mostly driven by an increase of $41,403 in anticipated overtime salary costs, as well as the 10/01/26 wage increase.

Employer Provided Benefits

This category includes employer-paid payroll taxes, employee insurance and other employee benefit costs including workers compensation costs. The net increase in this category is mostly due to an increase of $17,183 for a one-time true up of group health costs, although this is somewhat offset by a decrease of $2,659 in Medicare tax costs.

Operating Expenses

This category is made of various small items, including $39,570 for hardware software maintenance and licenses and $5,000 in office and medical supplies. The net change in this category is mostly due to the removal of $2,963 in fleet repair costs, although this is largely offset by an increase of $1,300 in office and medical supplies.

Transfers To Other Funds

A transfer of $8,221 in FY 26 to offset non-public safety health premiums to the Group Health fund (FD 56201) has been removed in FY 27.

Other Uses

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-E.

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

Court Cost Courthouse Trust Fund
Fund - 15202

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved 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)
Miscellaneous Revenue	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					
Operating Expenses	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	Approved FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

COURT COST COURTHOUSE TRUST
FUND 15202

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES

Municipal Code Section 111.380 and 634.102
The fund houses State Court facilities surcharge revenue that is levied on non-criminal traffic violations and the criminal violations listed in Florida Statutes Section 318.17 to be used exclusively to fund maintenance and capital improvements associated with court facilities.

Municipal Code Section 634.102 states, no less than 25% of the $30 fee shall be spent on maintenance. This is an “all-years” fund, which means that once funds are appropriated, the appropriation stays in place from year to year rather than lapsing.

REVENUE

Charges for Services
This category includes the FY 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.

Miscellaneous Revenue
This category houses the appropriation of available interest income revenue. Due to the funds’ current cash position, no interest income revenue is being budgeted for FY 27.

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 providing a subsidy to balance the fund.

EXPENDITURES

Operating Expenses
This category contains the building maintenance expense representing 25% of budgeted court facilities surcharge revenue, as detailed above. The costs to maintain the courthouse complex reside in the public buildings internal service fund and are allocated to this fund via an internal service charge. Any excess revenue over debt service costs is loaded into the Courthouse maintenance cost internal service charge.

Debt Service
This category houses the required FY 27 debt service costs associated with the Courthouse bond issue.

AUTHORIZED POSITION CAP

This fund does not contain any positions or part-time employees.

Recording Fees Technology
Fund - 15203

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved 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
Miscellaneous Revenue	15,114	7,557	15,524	105.4%	7,967
Transfers From Other Funds	231,541	482,348	530,630	10.0%	48,282
Fund Balance Appropriation	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					
Personnel Expenses	0	0	290,000		290,000
Operating Expenses	1,507,918	1,672,403	1,859,168	11.2%	186,765
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	Approved FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

RECORDING FEES TECHNOLOGY
FUND 15203

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES
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.

MAJOR PROGRAMS AND SERVICES
This fund houses the operating and one-time technology items, as defined in Florida Statute 29.008 (1) f 2, for State Agencies including the Courts, State Attorney, and Public Defender.

SERVICE LEVELS
One-time capital funding has been provided to State Courts of $165,000 and Public Defender of $138,000. Funding of $181,484 has been provided to State Courts to replace pc / laptop equipment. The General Fund Operating fund (FD 00111) has provided additional funding of $530,630 to provide technology items over and above the amount provided by the State revenue source.

REVENUE
Charges for Services
This category contains the estimated FY 27 technology recording fee tied to the recording of deeds and mortgages.

Miscellaneous Revenue
This category contains the fund's estimated FY 27 interest income.

Transfers From Other Funds
The State established funding source is unable to fund current service levels or the requested enhancements therefore; the City's General Fund Operating fund (FD 00111) is providing a subsidy to balance the fund.

Fund Balance Appropriation
Available fund balance is being appropriated to help balance the fund and reduce the City subsidy.

EXPENDITURES
Personnel Expenses
This category contains funding for non-City IT employee salaries within the Public Defender.

Operating Expenses
This category houses various technology operating expenses such as equipment maintenance, supplies, equipment, hardware / software licensing and maintenance agreements, and allocations from the City's information technology internal service provider. The largest items in this category include hardware / software licensing and maintenance agreements totaling $1,142,968 and allocations from the City's information technology internal service provider totaling $386,371. Included in the information technology allocation is one-time funding of $181,484 for pc / laptop equipment refresh for the State Courts.

Capital Outlay
Funding has been provided to State Courts of $165,000 and Public Defender of $138,000.

AUTHORIZED POSITION CAP
The authorized position cap in this fund is unchanged from the prior year.

Duval County Teen Court Programs Trust
Fund - 15204

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved 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)
Miscellaneous Revenue	8,563	5,623	5,476	(2.6%)	(147)
Transfers From Other Funds	161,709	182,074	306,776	68.5%	124,702
Fund Balance Appropriation	0	75,000	0	(100.0%)	(75,000)
TOTAL REVENUE	**449,678**	**534,121**	**564,207**	**5.6%**	**30,086**
EXPENDITURES					
Personnel Expenses	376,601	375,425	383,383	2.1%	7,958
Employer Provided Benefits	41,189	43,140	64,378	49.2%	21,238
Operating Expenses	88,073	115,556	116,446	0.8%	890
TOTAL EXPENDITURES	**505,863**	**534,121**	**564,207**	**5.6%**	**30,086**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Approved 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

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES
Municipal Code Section 111.375 / Florida State Statute 938.19
The fund houses revenue from a $3 fee charged pursuant to Florida Statute 938.19 to fund Teen Court Programs. As a result of Ordinance 2006-1066-E, the Teen Court Trust Program and the Teen Court Truancy Program are administered by the Courts.

MAJOR PROGRAMS AND SERVICES
The Teen Court Programs Trust provides Duval County youth with an alternative to a conviction record by diverting them into programs where they are subject to peer group involvement as part of the rehabilitation process, and/or exposure to community service work, positive role models, law students and the judicial system. In addition, the Teen Court Truancy Program has been developed to reduce truancy.

SERVICE LEVELS
A subsidy of $306,776 is being provided by the General Fund Operating fund (FD 00111) to maintain existing program service levels.

REVENUE
Charges for Services
This category contains the estimated FY 27 revenues received from the $3 fee charged pursuant to Florida Statute 938.19.

Miscellaneous Revenue
This category contains the fund's estimated FY 27 interest income.

Transfers From Other Funds
The State established funding source is unable to fund current service levels therefore the City's General Fund Operating fund (FD 00111) is providing a subsidy to balance the fund.

EXPENDITURES
Personnel Expenses
This category includes funding for full-time and part-time salaries, overtime, other earnings and pension costs. The category includes the impact of the 10/01/26 wage increase and other items related to the current union contracts.

Employer Provided Benefits
This category includes payroll taxes, employee insurance and workers compensation costs. Of the increase in this category, $21,114 is due to a one-time true up of group health costs.

Operating Expenses
This category houses various operating expenses such as professional and contractual services, supplies, insurance costs, and allocations from the City's various internal service providers. The largest items in this category include $85,000 in professional services and $18,844 of allocations from the City's internal service providers.

AUTHORIZED POSITION CAP
The authorized position cap is unchanged from the prior year.

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

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved 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	64,131	52,071	57,033	9.5%	4,962
Transfers From Other Funds	998,194	452,301	451,548	(0.2%)	(753)
Fund Balance Appropriation	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					
Personnel Expenses	524,516	561,424	568,633	1.3%	7,209
Employer Provided Benefits	72,197	69,275	107,955	55.8%	38,680
Operating Expenses	343,012	536,513	487,653	(9.1%)	(48,860)
Capital Outlay	100,420	100,000	100,000	0.0%	0
Grants, Aids and 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	Approved 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

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES

Municipal Code Section 111.385 / Florida State Statute 939.185
Florida Statute Section 939.185 authorizes a $65 fee on felony, misdemeanor, or criminal traffic offenses. This revenue is split into four separate activities which receive 25% of the total revenue: Legal Aid, Duval County Law Library, Juvenile Drug Court, and Judicial Support. Pursuant to Florida Statute, any remaining funding at year end will be transferred into the Judicial Support activity.

MAJOR PROGRAMS AND SERVICES

F.S. 939.185 (1) (a) 1 – 4: Twenty-five percent of the amount collected shall be allocated to fund innovations, as determined by the chief judge of the circuit, to supplement state funding for the elements of the state courts system. Twenty-five percent of the amount collected shall be allocated to assist counties in providing legal aid programs. Twenty-five percent of the amount collected shall be allocated to fund personnel and legal materials for the public as part of a law library. Twenty-five percent of the amount collected shall be used to support teen court programs.

SERVICE LEVELS

A subsidy of $451,548 is being provided by the City's General Fund Operating fund (FD 00111) to maintain existing service levels for programs within the fund.

REVENUE

Charges for Services
This category contains the estimated FY 27 revenue to be received related to Florida Statute 939.185. The funding will be shared equally among the four activities.

Miscellaneous Revenue
This category contains the estimated FY 27 interest income as well as additional revenue to be received by the Duval County Law Library for copier services for the public and continuing learning education seminars for lawyers.

Transfers From Other Funds
The State established funding source is unable to fund current service levels therefore the City's General Fund Operating fund (FD 00111) is providing a subsidy to balance the fund.

Fund Balance Appropriation
Available fund balance is being appropriated to help balance the fund.

EXPENDITURES

Personnel Expenses
This category includes funding for full-time and part-time salaries, overtime, other earnings and pension costs. The category includes the impact of the 10/01/26 wage increase and other items related to the current union contracts.

Employer Provided Benefits
This category includes payroll taxes, employee insurance and workers compensation costs. Of the increase in this category, $38,446 is due to a one-time true up of group health costs.

Operating Expenses
This category houses various operating expenses such as professional and contractual services, supplies, insurance costs, and allocations from the City's various internal service providers. The largest items in this category include $250,000 in professional and contractual services, $146,415 to provide legal aid programs, and $52,500 in supplies.

Capital Outlay
This is the funding provided to the Duval County Law Library for library materials.

AUTHORIZED POSITION CAP
The authorized position cap is unchanged from the prior year.

Hazardous Waste Program - SQG
Fund - 15302

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved 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
Miscellaneous Revenue	17,470	10,493	13,377	27.5%	2,884
Fund Balance Appropriation	0	23,545	0	(100.0%)	(23,545)
TOTAL REVENUE	**518,245**	**485,094**	**509,539**	**5.0%**	**24,445**
EXPENDITURES					
Personnel Expenses	246,437	282,944	297,302	5.1%	14,358
Employer Provided Benefits	48,976	51,674	86,936	68.2%	35,262
Operating Expenses	44,230	58,694	56,988	(2.9%)	(1,706)
Transfers to Other Funds	0	23,545	0	(100.0%)	(23,545)
Other Uses	60,011	68,237	68,313	0.1%	76
TOTAL EXPENDITURES	**399,654**	**485,094**	**509,539**	**5.0%**	**24,445**

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

HAZARDOUS WASTE PROGRAM - SQG
FUND 15302

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES
Florida State Statue 403.7225

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

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

REVENUE
Charges for Services
This amount represents revenue from hazardous waste fees collections and miscellaneous charges.

Miscellaneous Revenue
This category includes the anticipated interest earnings for FY27.

Fund Balance Appropriation
The fund balance appropriation that was approved for FY 26 has been removed for FY 27.

EXPENDITURES
Personnel Expenses
This category includes funding for full-time salaries, overtime and other earnings, as well as parking stipends, and pension costs. The category includes the impact of the 10/01/26 wage increase and other items related to the current union contracts.

Employer Provided Benefits
This category includes employer-paid payroll taxes, employee insurance and other employee benefit costs including workers compensation costs. The increase of $35,262 is mainly due to a one-time true up of group health costs.

Operating Expenses
This category includes various operating expenses, such as contractual services, supplies, insurance costs, training and travel costs, and allocations from the City's internal service providers. The largest expenditures include $17,416 in computer system maintenance and security costs, $11,497 in fleet charges, and $15,875 in combined employee travel and training.

Transfers to Other Funds
A transfer to the Group Health fund (FD 56201) in FY 26 has been removed for FY 27.

Other Uses
This category includes $50,033 for the City's indirect cost recovery study. As well as $18,280 budgeted cash carryover.

AUTHORIZED POSITION CAP
The authorized position cap is unchanged from the prior year.

Tree Protection & Related Expenditures
Fund - 15304

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Charges for Services	75,382	0	0		0
Miscellaneous Revenue	6,888,511	801,037	1,214,058	51.6%	413,021
TOTAL REVENUE	**6,963,893**	**801,037**	**1,214,058**	**51.6%**	**413,021**
EXPENDITURES					
Personnel Expenses	87,671	245,913	470,570	91.4%	224,657
Employer Provided Benefits	18,638	46,447	99,190	113.6%	52,743
Operating Expenses	4,274,314	489,282	644,298	31.7%	155,016
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	Approved FY 2026 - 2027	Change
Full Time Positions	4	6	2
Part Time Hours	0	0	0

TREE PROTECTION AND RELATED EXPENDITURES
FUND 15304

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES

Municipal Code Section 111.760

The City of Jacksonville's Tree Protection and Related Expenditures Trust Fund provides that protected trees are required to be conserved during the clearing of land for development purposes wherever and whenever reasonably possible. To the extent that protected trees are lost or destroyed, the developer mitigates their loss or destruction by planting replacement trees or by paying a monetary contribution to this fund. The funds deposited in the Fund, together with any interest accrued thereon, shall be expended for providing trees, and maintaining trees, within City rights-of-way and on other lands owned by the City, its agencies or authorities, or upon which other ownership control may be exerted by the City, its agencies or authorities, including parks, public areas and easements, and also along all other public rights-of-way and on all other public lands in Duval County. Municipal code section 111.760 allows appropriation of these funds for tree maintenance in any fiscal year cannot exceed twenty-five percent of the budgeted amount for tree maintenance within the Public Works Department.

SERVICE LEVELS

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

Miscellaneous Revenue

This amount represents the appropriation of available revenue to offset the annually budgeted expenditures.

EXPENDITURES

Personnel Expenses

This category includes funding for full-time and part-time salaries, overtime and other earnings, as well as parking stipends, and pension costs. The category includes the impact of the 10/01/26 wage increase and other items related to the current union contracts, along with costs related to the two new positions as detailed in the Authorized Position Cap section below.

Employer Provided Benefits

This category includes employer-paid payroll taxes, employee insurance and other employee benefit costs including workers compensation costs. The increase in this category is mainly due to a one-time true up of group health costs, as well as the additional costs related to the two new positions as detailed in the Authorized Position Cap section below.

Operating Expenses

This category includes several small expenditures, the largest of which include $137,233 in combined fleet costs and $502,054 in trust fund authorized expenditure funding for tree maintenance (which represents the 25% allowable funding as detailed above). The change in this category is mostly driven by an increase of $127,787 in fleet vehicles for the vehicles added for the two new positions as detailed in the Authorized Position Cap section below.

Transfers to Other Funds

The transfer of funding to the Group Health fund (FD 56201) in FY 26 has been removed for FY 27.

AUTHORIZED POSITION CAP

Two City Arborist positions were added as part of FY 27 budget process.

ENTERPRISE FUNDS

An enterprise fund is a proprietary fund type used by state and local governments to report any activity for which a fee is charged to external users for goods or services.

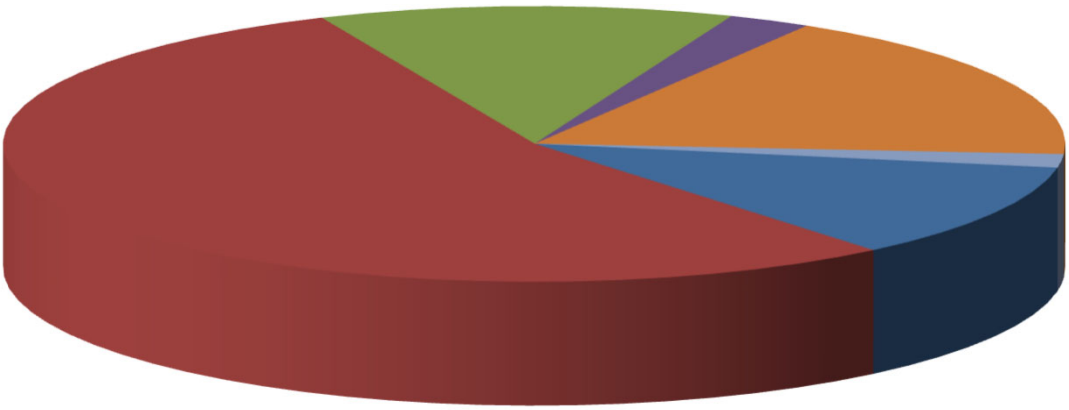
ENTERPRISE FUNDS

REVENUE BY CATEGORY



- Charges for Services 57.1%
- Fines and Forfeits .1%
- Fund Balance Appropriation 3.0%
- Miscellaneous Revenue 7.2%
- Other Sources .0%
- Other Taxes 5.9%
- Permits, Fees and Special Assessments 4.6%
- Transfers From Other Funds 22.1%

EXPENDITURES BY CATEGORY



- Personnel Expenses 11.2%
- Operating Expenses 54.5%
- Debt Service 12.6%
- Capital Outlay 2.5%
- Grants, Aids & Contributions .0%
- Transfers to Other Funds 17.6%
- Other Uses 1.6%

ENTERPRISE FUNDS

Summary of Funds

Fund	Description	Personnel Expenses	Operating Expenses	Capital Outlay	Debt Service	Grants, Aids & Contrib.	Transfers to Other Funds	Other Uses	Approved Budget
41102	Public Parking	2,717,008	2,398,017	4				191,538	**5,306,567**
42101	Motor Vehicle Inspection	376,152	39,941	1				33,094	**449,188**
43101	Solid Waste Disposal	10,601,518	122,726,392	1	6,241,388		45,495,648	2,353,834	**187,418,781**
43102	Contamination Assessment		138,991					455,937	**594,928**
43103	Landfill Closure	600,430	2,076,202	2				1,507,830	**4,184,464**
43301	Solid Waste Facilities Mitigation						268,988		**268,988**
43302	Solid Waste Class III Mitigation						254,090	255,986	**510,076**
43303	SW Facilities Mitigation Projects						290,714		**290,714**
44101	Stormwater Service	11,478,972	12,926,779	2	521,211		11,239,781	685,915	**36,852,660**
45102	Equestrian Center-NFES Horse		662,024						**662,024**
46101	Sports Complex CIP			4,444,970	3,078,730		2,298,275		**9,821,975**
47101	City Venues-City		6,660,128	500,000			66,505		**7,226,633**
47102	City Venues-ASM	9,008,517	23,068,251						**32,076,768**
47103	Capital Projects-City Venues Surcharge			3,775,849					**3,775,849**
47105	City Venues-Debt Service				34,180,201				**34,180,201**
47106	Stadium - City		5,134,122	105,001			1,529,984		**6,769,107**
47107	Stadium - Management	4,389,913	13,891,664						**18,281,577**
	Total Enterprise Funds	**39,172,510**	**189,722,511**	**8,825,830**	**44,021,530**	**0**	**61,443,985**	**5,484,134**	**348,670,500**

Public Parking
Fund - 41102

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Permits, Fees and Special Assessments	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	131,911	129,934	120,399	(7.3%)	(9,535)
Fund Balance Appropriation	0	147,434	0	(100.0%)	(147,434)
TOTAL REVENUE	**4,871,794**	**4,949,602**	**5,306,567**	**7.2%**	**356,965**
EXPENDITURES					
Personnel Expenses	2,032,511	2,169,087	2,267,813	4.6%	98,726
Employer Provided Benefits	288,370	321,797	449,195	39.6%	127,398
Operating Expenses	2,114,849	2,107,509	2,398,017	13.8%	290,508
Capital Outlay	39,610	3	4	33.3%	1
Transfers to Other Funds	1,060,000	147,434	0	(100.0%)	(147,434)
Other Uses	180,853	203,772	191,538	(6.0%)	(12,234)
TOTAL EXPENDITURES	**5,716,193**	**4,949,602**	**5,306,567**	**7.2%**	**356,965**

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

PUBLIC PARKING
FUND 41102

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES

Municipal Code Section 122.203: This enterprise fund houses the revenue and costs associated with the Office of Public Parking. The Office of Public Parking manages City-owned parking lots and garages. Revenues are generated through daily, monthly, and special event parking fees, as well as other fines and forfeitures.

MAJOR PROGRAMS AND SERVICES

Parking Facilities and Operations: Operates and manages City-owned parking garages, surface lots, and on-street parking facilities, including daily and monthly parking, payment systems, facility access, maintenance, customer service, security coordination, and event operations.

Parking Enforcement and Permitting: Enforces parking regulations to promote compliance, accessibility, public safety, accessibility, and the effective use of public parking and curb space. Administers parking permits, parking agreements, validations, and other parking access programs serving City employees, businesses, organizations, and the public.

Special Event Parking and Mobility Services: Plans and coordinates parking operations for major events and Downtown activities, including facility operations, staffing, event parking. Administers micromobility programs and supports curb space management to improve transportation access and mobility.

Shared Services/Coordination: Collaborates with the Downtown Investment Authority, Public Works, Traffic Engineering, JSO, other City departments, businesses, event venues, and community partners to coordinate parking infrastructure, operations, public safety, and transportation initiatives.

SERVICE LEVELS

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, Fees and Special Assessments

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

Charges for Services

This category includes 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, which are largely offset by P&F Pension Fund and Disabled Trust Fund contributions.

Miscellaneous Revenue

This category includes tenant revenue, estimated interest income and miscellaneous sales and charges.

Fund Balance Appropriation
The fund balance appropriation for FY 26 has been removed in FY 27.

EXPENDITURES
Personnel Expenses
This category includes funding for full-time and part-time salaries, overtime and other earnings, as well as parking stipends, and pension costs. The category includes the impact of the 10/01/26 wage increase and other items related to the current union contracts.

Employer Provided Benefits
This category includes employer-paid payroll taxes, employee insurance and other employee benefit costs including workers compensation costs. The increase in this category is primarily due to an increase of $124,189 for a one-time true up of group health costs.

Operating Expenses
This category includes various small and large operating expenses, such as professional services, travel, supplies, insurance costs, hardware/software licenses, credit card fees, repairs and maintenance related to parking facilities, allocations from the City's internal service providers, and allocations from other funds for staff support provided to Public Parking. The largest expenses include $518,617 in hardware/software maintenance and licenses, $367,774 in combined building repair and maintenance costs, $362,776 in miscellaneous insurance, $218,225 in combined building cost and maintenance allocations, $196,778 in security guard service allocations, and $139,309 in computer system maintenance and security. The net increase in this category is being driven by increased hardware/software license costs.

Transfers to Other Funds
A transfer of $147,434 to the Group Health fund (FD 56201) in FY26 has been removed.

Other Uses
This category includes $191,538 for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP
The authorized position cap is unchanged from the prior year.

Motor Vehicle Inspection
Fund - 42101

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved 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
Miscellaneous Revenue	5,205	4,162	777	(81.3%)	(3,385)
Transfers From Other Funds	0	0	113,411		113,411
Fund Balance Appropriation	0	86,878	0	(100.0%)	(86,878)
TOTAL REVENUE	**331,459**	**426,040**	**449,188**	**5.4%**	**23,148**
EXPENDITURES					
Personnel Expenses	331,430	306,864	314,237	2.4%	7,373
Employer Provided Benefits	45,881	44,356	61,915	39.6%	17,559
Operating Expenses	42,924	45,553	39,941	(12.3%)	(5,612)
Capital Outlay	0	1	1	0.0%	0
Other Uses	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	Approved FY 2026 - 2027	Change
Full Time Positions	4	4	0
Part Time Hours	3,616	3,616	0

MOTOR VEHICLE INSPECTION
FUND 42101

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES

Municipal Code Section 110.407

The Fleet Management Division manages the motor vehicle inspection activity for the City that is required in the City's ordinance code section 680. During 2018 the Florida Legislature's preempted regulation of transportation network companies (i.e. Uber and Lyft) to the state and in response the Jacksonville City Council filed and approved ordinance 2019-183-E which replaced municipal code chapter 220 Vehicles for Hire. The new chapter 220 revised the City's taxi regulations to mirror the state's transportation network company regulations. It eliminated the taxi medallion / medallion renewal requirement and the vehicle inspection.

MAJOR PROGRAMS AND SERVICES

This fund houses the revenue and expense for the annual inspection of motor vehicles, defined by code section 680.104, for the articles and equipment specified by code section 680.109.

SERVICE LEVELS

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

REVENUE

Charges for Services

This category contains the estimated revenues to be received from for inspection of school buses, wreckers, and other vehicles defined in code section 680.104.

Miscellaneous Revenue

This category contains the fund's estimated FY 27 interest income.

Transfers From Other Funds

This category contains a transfer from the General Fund Operating fund (FD 00111) to balance the fund.

EXPENDITURES

Personnel Expenses

This category includes funding for full-time and part-time salaries, overtime, other earnings and pension costs. The category includes the impact of the 10/01/26 wage increase and other items related to the current union contracts.

Employer Provided Benefits

This category includes payroll taxes, employee insurance and workers compensation costs. Of the increase in this category, $17,168 is due to a one-time true up of group health costs.

Operating Expenses

This category houses various operating expenses such as supplies, insurance costs, and allocations from the City's various internal service providers. The largest items in this category are allocations from the City's internal service providers which make up $29,925 of the total in this category.

Other Uses

This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP

The authorized position cap in this fund is unchanged from the prior year.

Solid Waste Disposal
Fund - 43101

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Permits, Fees and Special Assessments	15,048,748	15,937,623	16,055,415	0.7%	117,792
Charges for Services	112,376,027	124,226,910	132,384,715	6.6%	8,157,805
Fines and Forfeits	7,720	6,500	4,147	(36.2%)	(2,353)
Miscellaneous Revenue	3,689,690	3,266,102	2,771,882	(15.1%)	(494,220)
Transfers From Other Funds	56,254,287	51,995,648	36,202,622	(30.4%)	(15,793,026)
TOTAL REVENUE	**187,376,472**	**195,432,783**	**187,418,781**	**(4.1%)**	**(8,014,002)**
EXPENDITURES					
Personnel Expenses	8,509,795	8,448,783	8,683,317	2.8%	234,534
Employer Provided Benefits	1,336,804	1,342,836	1,918,201	42.8%	575,365
Operating Expenses	111,248,185	117,636,512	122,726,392	4.3%	5,089,880
Capital Outlay	0	1	1	0.0%	0
Debt Service	4,686,882	5,806,509	6,241,388	7.5%	434,879
Transfers to Other Funds	55,829,926	59,565,096	45,495,648	(23.6%)	(14,069,448)
Other Uses	2,260,509	2,633,046	2,353,834	(10.6%)	(279,212)
TOTAL EXPENDITURES	**183,872,101**	**195,432,783**	**187,418,781**	**(4.1%)**	**(8,014,002)**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change
Full Time Positions	115	115	0
Part Time Hours	3,000	3,000	0

SOLID WASTE DISPOSAL
FUND 43101

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES
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 in the Trail Ridge landfill. It is comprised of multiple activities that include Collection Administration, Downtown Collection, Residential Collection and Disposal Operations. The fund also provides oversight for the Public Works activity of sanitation service for litter pick-up and large debris-illegal dumping within the General Fund – General Fund Operating Fund (FD 00111).

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

REVENUE
Permits, Fees and Special Assessments
This category represents franchise fees for non-residential collections.

Charges for Services
This category includes various fees and charges, the largest of which are $104.9 million in residential solid waste user fees, $14.3 million in commercial tipping fees, $7.5 million in residential tipping fees, and $7.8 million in host fees. This category also includes contra-revenue of $3.7 million in early payment discounts. The net increase in this category is mainly due to an increase of $7.37 million in residential solid waste user fees from rate increases authorized by ordinance 2025-0266-E.

Fines and Forfeits
This category contains revenue from code violation fines.

Miscellaneous Revenue
This category includes anticipated interest income for FY 27, revenue from the sale of recyclable products and other smaller miscellaneous items. The decrease is mainly due to an anticipated decrease of $620,249 in sales of recyclable products.

Transfers From Other Funds
This amount represents a loan provided by the General Fund Operating Fund (FD 00111) to balance the fund.

EXPENDITURES
Personnel Expenses
This category includes funding for full-time and part-time salaries, overtime and other earnings, as well as parking stipends, and pension costs. The category includes the impact of the 10/01/26 wage increase and other items related to the current union contracts, as well as an increase of $48,089 in part-time salaries.

Employer Provided Benefits
This category includes employer-paid payroll taxes, employee insurance and other employee benefit costs including workers compensation costs. The increase of $575,365 is mainly due to a one-time true up of group health costs.

Operating Expenses
This category represents most of the fund's expenses including $100.10 million in contractual services, of which $77.53 million represents garbage hauling services, $18.04 million represents costs for the operation of Trail Ridge Landfill, and $4.37 million is for the processing and sale of residential recycling.

Roughly $6.8 million is allocated to various internal services charges, of which $6.04 million represents fleet services charges. The remaining $15.8 million includes funding of $12.63 million in landfill charges and $1.31 million in miscellaneous services and charges for the treatment of landfill leachate. The net change in this category is mainly due to increases of $1.27 million in fleet costs, and $4.01 million in contractual services including $3.24 million for rate adjustments and increased hauler rates in the garbage and recycling contract. The year-over-year upward trend in garbage hauling costs is a result of contractual rate increases and rising fuel prices.

Debt Service
This category represents principal and interest payments for debt funded capital projects.

Transfers to Other Funds
This amount represents the repayment of the FY 25 subsidy that was necessary to balance this enterprise fund during the budget process.

Other Uses
This category houses the charge for the City's indirect cost recovery study.

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

Contamination Assessment
Fund - 43102

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved 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
Miscellaneous Revenue	144,854	0	118,074		118,074
TOTAL REVENUE	**637,742**	**462,818**	**594,928**	**28.5%**	**132,110**
EXPENDITURES					
Operating Expenses	63,319	135,751	138,991	2.4%	3,240
Other Uses	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	Approved FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

CONTAMINATION ASSESSMENT
FUND 43102

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES
Municipal Code Section 380.404(a)(1)

The Solid Waste Division charges internal and external host fees to fund groundwater sampling, contamination assessment reports and examine, evaluate, and remedy closed contaminated landfill and dump sites within the City. Internal host fees are applied to each Class I ton deposited in the Trail Ridge landfill and external host fees are applied to each Class III ton deposited in private landfills. Host fees for the Contamination Assessment fund are assessed at the rate of $0.24 per ton.

MAJOR PROGRAMS AND SERVICES
This fund houses costs for assessing and remediating contamination at closed landfills and disposal sites.

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

REVENUE
Charges for Services
This amount represents internal and external host fees driven by the amount of tonnage received in Trail Ridge Landfill.

EXPENDITURES
Operating Expenses
This category includes expenditures for professional services for semi-annual groundwater sampling, contamination assessment reports and other required reports for the Florida Department of Environmental Protection. The change in this category is mainly due to an increase in OGC legal charges.

Other Uses
The FY 27 estimated revenues over expenses are being placed in cash carryover, pending future Council approval of appropriations for containment assessment activities.

Landfill Closure
Fund - 43103

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved 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
Miscellaneous Revenue	1,217,564	0	713,757		713,757
TOTAL REVENUE	**4,645,478**	**3,297,598**	**4,184,464**	**26.9%**	**886,866**
EXPENDITURES					
Personnel Expenses	342,763	322,408	436,107	35.3%	113,699
Employer Provided Benefits	87,459	76,548	164,323	114.7%	87,775
Operating Expenses	1,841,860	1,669,797	2,076,202	24.3%	406,405
Capital Outlay	0	2	2	0.0%	0
Transfers to Other Funds	0	29,928	0	(100.0%)	(29,928)
Other Uses	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	Approved FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

LANDFILL CLOSURE
FUND 43103

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES
Municipal Code Section 380.404(a)(2)

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

MAJOR PROGRAMS AND SERVICES
This fund houses the costs for closing filled landfills.

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

REVENUE
Charges for Services
This amount represents internal and external host fees driven by the amount of tonnage received in Trail Ridge Landfill.

EXPENDITURES
Personnel Expenses
This category includes funding for full-time salaries and other earnings, and pension costs. The category includes the impact of the 10/01/26 wage increase and other items related to the current union contracts. The change in this category is mainly due to changes in costs split between this fund and the Solid Waste Disposal Fund (FD 43101).

Employer Provided Benefits
This category includes employer-paid payroll taxes, employee insurance and other employee benefit costs including workers compensation costs. The increase of $87,775 is mainly due to a one-time true up in group health costs.

Operating Expenses
This category houses various operating expenses such as professional services, supplies, miscellaneous services and charges, and allocations from the City's various internal service providers.

The largest expenses in this category is miscellaneous services and charges of $1.81 million for post-closure activities. The net change in this category is mainly due to an increase of $427,052 in miscellaneous services and charges for increased JEA leachate disposal costs.

Transfers to Other Funds
A transfer to the Group Health fund (FD 56201) in FY 26 has been removed.

Other Uses
The FY 27 estimated revenues over expenses are being placed in cash carryover, pending future Council approved appropriations for landfill closure activities.

Solid Waste Facilities Mitigation
Fund - 43301

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved 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
Miscellaneous Revenue	54,210	39,949	13,547	(66.1%)	(26,402)
TOTAL REVENUE	**310,311**	**280,745**	**268,988**	**(4.2%)**	**(11,757)**
EXPENDITURES					
Grants, Aids and Contributions	132,519	0	0		0
Transfers to Other Funds	1,759,696	280,745	268,988	(4.2%)	(11,757)
TOTAL EXPENDITURES	**1,892,215**	**280,745**	**268,988**	**(4.2%)**	**(11,757)**

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

SOLID WASTE FACILITIES MITIGATION
FUND 43301

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES
Municipal Code Section 380.404 (a)(3)(i)

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

MAJOR PROGRAMS AND SERVICES
This fund houses costs for implementation of the mitigation programs for Class I solid waste management facilities.

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

REVENUE
Charges for Services
This amount represents internal host fees driven by the projected tonnage to be received in Trail Ridge Landfill.

Miscellaneous Revenue
This category represents the anticipated interest earnings for FY 27.

EXPENDITURES
Transfers to Other Funds
This amount represents amounts being transferred to the Authorized Capital Project Fund (FD 32124) for capital projects.

Solid Waste Class III Mitigation
Fund - 43302

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved 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)
Miscellaneous Revenue	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	254,090		254,090
Other Uses	0	533,716	255,986	(52.0%)	(277,730)
TOTAL EXPENDITURES	**2,363,000**	**533,716**	**510,076**	**(4.4%)**	**(23,640)**

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

SOLID WASTE CLASS III MITIGATION
FUND 43302

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES
Municipal Code Section 380.404(a)(3)(ii)

This fund was established to mitigate concerns in areas surrounding Non-Class I Solid Waste Management Activities. External Host Fees (formerly, resource recovery) are generated by a $0.50 recovery fee per Non-Class I ton processed at the private solid waste management landfills. Mitigation projects are determined pursuant to the City of Jacksonville's Municipal Code, Chapter 380, Part 4, and funding is approved by City Council.

MAJOR PROGRAMS AND SERVICES
This fund houses costs for implementation of the mitigation programs for all Non-Class I solid waste management facilities that pay a host fee or those facilities that accept construction and demolition debris as defined in Section 380.102, Ordinance Code.

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

REVENUE
Charges for Services
This amount represents external host fees driven by the projected tonnage to be received at the private solid waste management facilities (Non-Class I) and offset by fees in construction and demolition permits pursuant to Ordinance 2019-0055-E.

Miscellaneous Revenue
This category represents the anticipated interest earnings for FY 27.

EXPENDITURES
Transfers to Other Funds
Available funding is being transferred to the capital project fund (FD 32124) to help fund project(s).

Other Uses
The FY27 estimated revenues over expenses are being placed in cash carryover, pending future Council approved appropriations for landfill closure activities.

SW Facilities Mitigation Projects
Fund - 43303

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved 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
Miscellaneous Revenue	13,720	3,402	35,273	936.8%	31,871
Transfers From Other Funds	1,538,000	0	0		0
TOTAL REVENUE	**1,807,821**	**244,198**	**290,714**	**19.0%**	**46,516**
EXPENDITURES					
Capital Outlay	15,430	0	0		0
Transfers to Other Funds	236,178	244,198	290,714	19.0%	46,516
TOTAL EXPENDITURES	**251,608**	**244,198**	**290,714**	**19.0%**	**46,516**

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

SOLID WASTE FACILITIES MITIGATION PROJECTS
FUND 43303

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES

Municipal code section 111.183 and 380.405

The Solid Waste Mitigation Capital Projects fund was established to record and account for capital projects attributed to Class I landfill mitigation as well as to provide a separate fund to isolate Taye´ Brown Regional Parks share of Internal Host Fees collected at the Trail Ridge Landfill, and associated investment earnings, from general mitigation activities.

MAJOR PROGRAMS AND SERVICES

Tayé Brown Regional Park Improvement Trust

Taye´ Brown Regional Park's share of internal host fees are to be used for improvements to Tayé Brown Regional Park.

REVENUE

Charges for Services

This category houses the FY 27 estimated internal host fee revenue.

Miscellaneous Revenue

This category represents anticipated interest income for FY 27.

EXPENDITURES

Transfers to Other Funds

The available revenue in this fund is being transferred out to fund capital improvements at the Taye Brown Regional Park.

Stormwater Service
Fund - 44101

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Charges for Services	33,764,754	34,192,541	34,931,873	2.2%	739,332
Miscellaneous Revenue	2,091,081	1,295,828	1,681,733	29.8%	385,905
Fund Balance Appropriation	0	0	239,054		239,054
TOTAL REVENUE	**35,855,835**	**35,488,369**	**36,852,660**	**3.8%**	**1,364,291**
EXPENDITURES					
Personnel Expenses	7,360,030	9,020,343	9,387,237	4.1%	366,894
Employer Provided Benefits	1,353,946	1,450,338	2,091,735	44.2%	641,397
Operating Expenses	12,168,675	12,309,128	12,926,779	5.0%	617,651
Capital Outlay	0	2	2	0.0%	0
Debt Service	630,919	582,666	521,211	(10.5%)	(61,455)
Transfers to Other Funds	11,618,891	11,431,799	11,239,781	(1.7%)	(192,018)
Other Uses	724,028	694,093	685,915	(1.2%)	(8,178)
TOTAL EXPENDITURES	**33,856,489**	**35,488,369**	**36,852,660**	**3.8%**	**1,364,291**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change
Full Time Positions	56	56	0
Part Time Hours	1,300	2,340	1,040

STORMWATER SERVICES
FUND 44101

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES
Municipal Code Section 754.107(a)

The fund provides a dedicated funding source for stormwater services primarily through the Stormwater user fee and operating budgets in the Environmental Quality Division within the Office of Administrative Services and the Public Works Department. The Environmental Quality Division manages a portion of the Stormwater Management System Program and is responsible for inspections of illicit connections to drainage systems, inspections of high priority industries and surface water quality monitoring. The Public Works Department is responsible for completing various flood and drainage mitigation projects, cleaning canals and ditches, addressing stormwater treatment issues, maintaining collection, and pumping systems and stormwater treatment facilities (ponds).

MAJOR PROGRAMS AND SERVICES
The Stormwater Fund supports the management, maintenance, and improvement of the City of Jacksonville's stormwater drainage system to reduce flooding, protect water quality, and maintain stormwater infrastructure.

SERVICE LEVELS
Annual funding of $15,000 was added to contractual services for generator inspections. 1,040 part-time hours were added, as detailed in the Authorized Position Cap Section.

REVENUE
Charges for Services
This category represents the anticipated Stormwater user fees, discounts, uncollectibles and late fees, and low income subsidies. The increase is mainly due to an increase of $688,024 in anticipated stormwater fees.

Miscellaneous Revenue
This amount represents anticipated interest earnings for FD 44101 and FD 44102, as interest earnings for stormwater capital projects are posted to the operating fund.

Fund Balance Appropriation
This represents a transfer from retained earnings to balance the fund.

EXPENDITURES
Personnel Expenses
This category includes funding for full-time and part-time salaries, overtime and other earnings, as well as parking stipends, and pension costs. The category includes the impact of the 10/01/26 wage increase and other items related to the current union contracts.

Employer Provided Benefits
This category includes employer-paid payroll taxes, employee insurance and other employee benefit costs including workers compensation costs. The increase of $641,397 is mainly due to a one-time true up in group health costs.

Operating Expenses
This category includes various operating expenses, such as professional and contractual services, supplies, insurance costs, allocations from the City's internal service providers, repair and maintenance supplies, and an allocation related to reimbursement of costs for staff support provided to other funds. The largest expenditure in this category is $8.82 million in professional and contractual services for various flood and drainage mitigation projects, cleaning debris from storm canals and ditches, addressing stormwater treatment issues, maintaining collection and pumping systems and maintenance of stormwater treatment facilities (ponds). The category also includes $2.92 million for fleet vehicle costs.

Debt Service
This category represents debt payments associated with Stormwater capital projects that were authorized prior to October 15, 2015. Per Municipal Code section 754.111, no additional debt service shall be paid or pledged from Stormwater generated revenues.

Transfers to Other Funds
This category represents a transfer to Stormwater Services - Capital Projects (FD 44102). Per Municipal Code section 754.112, the greater of $4.0 million or 15% of total revenue shall be appropriated for stormwater capital projects, and no less than $6.0 million shall be designated for Drainage System Rehabilitation.

Other Uses
This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP
The authorized 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.

Equestrian Center-NFES Horse
Fund - 45102

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Miscellaneous Revenue	8,729	4,011	6,382	59.1%	2,371
Transfers From Other Funds	552,873	563,249	655,642	16.4%	92,393
Fund Balance Appropriation	0	100,000	0	(100.0%)	(100,000)
TOTAL REVENUE	**561,602**	**667,260**	**662,024**	**(0.8%)**	**(5,236)**
EXPENDITURES					
Operating Expenses	557,565	667,260	662,024	(0.8%)	(5,236)
TOTAL EXPENDITURES	**557,565**	**667,260**	**662,024**	**(0.8%)**	**(5,236)**

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

EQUESTRIAN CENTER – NEFL EQUESTRIAN SOCIETY
FUND 45102

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES
Municipal Code Section 111.110
Ordinance 2014-331-E transferred the management of the Equestrian Center from SMG to the Northeast Florida Equestrian Society (NFES)/H.O.R.S.E. Therapies, Inc. Ordinance 2015-620-E amended and restated the contract with NFES.

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

REVENUE
Miscellaneous Revenue
This category includes estimated interest earnings for FY 27.

Transfers From Other Funds
This amount represents the FY 27 subsidy to the Equestrian Center of $655,642 from the General Fund Operating Fund (Fund 00111).

Fund Balance Appropriation
Fund balance appropriated in FY 26 has been removed for FY 27.

EXPENDITURES
Operating Expenses
This category represents the contractual services to be paid to the Northeast Florida Equestrian Society to cover the shortfall between their estimated revenues and expenditures in FY 27, as well as an internal service charge for facility utility costs allocated from the City's Public Works department.

Sports Complex CIP
Fund - 46101

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Other Taxes	9,729,258	10,098,650	9,832,414	(2.6%)	(266,236)
Miscellaneous Revenue	424,579	0	0		0
Other Sources	0	0	(10,439)		(10,439)
TOTAL REVENUE	**10,153,837**	**10,098,650**	**9,821,975**	**(2.7%)**	**(276,675)**
EXPENDITURES					
Capital Outlay	2,719,588	4,643,140	4,444,970	(4.3%)	(198,170)
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	Approved FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

SPORTS COMPLEX CIP
FUND 46101

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES
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. The Sports Complex includes the Municipal Stadium, Veterans Memorial Arena, and the Baseball Stadium.

MAJOR PROGRAMS AND SERVICES
Funding provided 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.

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

REVENUE
Other Taxes
This represents the anticipated two cent tax levy on lodging (Bed / Tourist Development Tax) for FY 27.

Miscellaneous Revenue
This represents investment pool earnings for this fund.

Other Sources
This represents an adjustment to the debt management fund.

EXPENDITURES
Capital Outlay
This category contains the remaining balance, after paying debt service, that is put towards projects for FY 27.

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.

AUTHORIZED POSITION CAP
This fund does not contain any positions or part-time employees.

City Venues-City
Fund - 47101

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved 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	12,590,951	7,741,897	908,274	(88.3%)	(6,833,623)
Transfers From Other Funds	(12,585,624)	33,493,841	6,318,359	(81.1%)	(27,175,482)
TOTAL REVENUE	**95,278**	**41,335,738**	**7,226,633**	**(82.5%)**	**(34,109,105)**
EXPENDITURES					
Operating Expenses	13,018,884	12,453,870	6,660,128	(46.5%)	(5,793,742)
Capital Outlay	346,902	605,001	500,000	(17.4%)	(105,001)
Debt Service	(3,073,007)	0	0		0
Transfers to Other Funds	23,622,178	28,276,867	66,505	(99.8%)	(28,210,362)
TOTAL EXPENDITURES	**33,914,957**	**41,335,738**	**7,226,633**	**(82.5%)**	**(34,109,105)**

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

CITY VENUES - CITY
FUND 47101

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES
Municipal Code Section 111.135
Florida State Statute 212.20(6)(d)6b and 288.1162
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.

MAJOR PROGRAMS AND SERVICES
Funding provided for the City's cost to manage public entertainment facilities.

SERVICE LEVELS
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).

Transfers From Other Funds
This represents a subsidy from the General Fund Operating fund (FD_00111) to balance up this fund.

EXPENDITURES
Operating Expenses
This category houses various operating expenses such as the Legends Global management and incentive fees pursuant to Ordinance 2017-375-E, internal service billings, insurance costs and 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 $66,505 transfer to the Jacksonville Veterans Memorial trust (FD_11518) pursuant to the naming rights agreement.

AUTHORIZED POSITION CAP
This fund does not contain any positions or part-time employees.

City Venues-ASM
Fund - 47102

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved 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	14,176,122	12,379,097	11,367,412	(8.2%)	(1,011,685)
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					
Personnel Expenses	8,402,854	10,040,001	6,923,574	(31.0%)	(3,116,427)
Employer Provided Benefits	2,449,657	3,245,660	2,084,943	(35.8%)	(1,160,717)
Operating Expenses	44,287,097	42,661,765	23,068,251	(45.9%)	(19,593,514)
Capital Outlay	0	1,544,525	0	(100.0%)	(1,544,525)
TOTAL EXPENDITURES	**55,139,608**	**57,491,951**	**32,076,768**	**(44.2%)**	**(25,415,183)**

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

CITY VENUES - Management
FUND 47102

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES
Legends Global was hired by the City to manage seven public entertainment facilities which include EverBank'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.

MAJOR PROGRAMS AND SERVICE AREAS
Funding provided for 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. The decrease is mainly due to the Municipal Stadium being pieced out into a new fund (FD_47107).

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. The decrease is mainly due to the Municipal Stadium being pieced out into a new fund (FD_47107).

Transfers From Other Funds
This represents a subsidy from the City Venues – City fund (FD_47101) to balance up this fund. The decrease is mainly due to the Municipal Stadium being pieced out into a new fund (FD_47107).

EXPENDITURES
Personnel Expenses
These categories represent the salary and benefit costs for Legends Global personnel who operate the City's venues.

Employer Provided Benefits
This category includes Legends Global employer-paid payroll taxes, employee insurance and other employee benefit costs including workers compensation costs.

Operating Expenses
This category houses various operating expenses such as professional services, security guard services, utilities, equipment rentals, repairs and maintenance, advertising and promotion, office supplies and dues and subscriptions. The largest of which are $10.35 million for contractual services, $4.23 million for security, $2.44 million for repairs and maintenance and $1.25 million for insurance cost. The net decrease is mainly due to the Municipal Stadium being pieced out into a new fund (FD_47107).

Capital Outlay
The decrease is due to the removal of the one-time cost provided for the Jaguars locker room reimbursement.

AUTHORIZED POSITION CAP
This fund does not contain any positions or part-time employees.

Capital Projects-City Venues Surcharge
Fund - 47103

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved 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	199,840	59,034	60,805	3.0%	1,771
TOTAL REVENUE	**3,730,381**	**4,502,200**	**3,775,849**	**(16.1%)**	**(726,351)**
EXPENDITURES					
Capital Outlay	2,865,378	4,502,200	3,775,849	(16.1%)	(726,351)
TOTAL EXPENDITURES	**2,865,378**	**4,502,200**	**3,775,849**	**(16.1%)**	**(726,351)**

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

CAPITAL PROJECTS – CITY VENUES SURCHARGE
FUND 47103

AUTHORIZATION, PURPOSE AND ALLOWABLE USES

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.

MAJOR PROGRAMS AND SERVICES

Funding provides for capital expenditures at each respective venue.

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
The amount represents the capital funding including a 2.5% administrative support portion for the various venues:

- Veterans Memorial Arena $1,585,020
- Municipal Stadium $1,274,550
- Performing Arts Center $720,946
- Baseball Stadium $195,093

AUTHORIZED POSITION CAP

This fund does not contain any positions or part-time employees.

City Venues-Debt Service
Fund - 47105

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Other Taxes	10,875,900	11,068,127	10,854,873	(1.9%)	(213,254)
Miscellaneous Revenue	502,828	654,566	250,986	(61.7%)	(403,580)
Transfers From Other Funds	25,148,455	40,002,432	12,741,775	(68.1%)	(27,260,657)
Fund Balance Appropriation	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					
Debt Service	18,472,472	60,734,736	34,180,201	(43.7%)	(26,554,535)
TOTAL EXPENDITURES	**18,472,472**	**60,734,736**	**34,180,201**	**(43.7%)**	**(26,554,535)**

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

CITY VENUES – DEBT SERVICE
FUND 47105

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES
This fund receives various transfers from other funds which, along with any accumulated interest in the fund, will be used to pay the debt service related to the various bond issuances for the City's venues. This includes the costs for principal, interest and fiscal agent fees.

REVENUE
Other Taxes
This category houses the 2-cent tourist development tax which can only be used for municipal stadium debt service payments.

Miscellaneous Revenue
This category includes the anticipated interest earnings for FY 27 which will be used to pay a portion of the FY 27 debt service costs.

Transfers From Other Funds
This amount represents transfers from various operating funds to pay the anticipated FY 27 debt service for capital projects at the city's venues. The decrease is being driven by a reduction in the transfer needed from the Better Jacksonville Trust fund of $27,182,152.

- Sports Complex Capital Improvement Projects (FD 46101) $5,377,005
- Better Jacksonville Trust Fund (FD 11001) $7,364,770

Fund Balance Appropriation
Prior year contingency balances, which have fallen into fund balance, are being appropriated to fund a portion of the FY 27 debt service payments.

EXPENDITURES
Debt Service
This category houses both the FY 27 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.

AUTHORIZED POSITION CAP
This fund does not contain any positions or part-time employees.

Stadium - City
Fund - 47106

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved 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
TOTAL REVENUE	**0**	**0**	**6,769,107**		**6,769,107**
EXPENDITURES					
Operating Expenses	0	0	5,134,122		5,134,122
Capital Outlay	0	0	105,001		105,001
Transfers to Other Funds	0	0	1,529,984		1,529,984
TOTAL EXPENDITURES	**0**	**0**	**6,769,107**		**6,769,107**

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

STADIUM - CITY
FUND 47106

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES
Municipal Code Section 111.135
Florida State Statute 212.20(6)(d)6b and 288.1162

Legends Global was hired by the City to manage seven public entertainment facilities including the City's municipal stadium (EverBank Stadium). This fund contains the City's costs related to the municipal stadium.

MAJOR PROGRAMS AND SERVICES
Funding provided for 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.

EXPENDITURES
Operating Expenses
This category houses various operating expenses such as the Legends Global management and incentive fees pursuant to Ordinance 2017-375-E, internal service billings, insurance costs and various utility expenditures at the stadium.

Capital Outlay
This category houses funding for various capital maintenance items at the venues.

Transfers to Other Funds
This category contains a $1,529,984 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	Approved 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	258,500		258,500
Transfers From Other Funds	0	0	17,104,225		17,104,225
TOTAL REVENUE	**0**	**0**	**18,281,577**		**18,281,577**
EXPENDITURES					
Personnel Expenses	0	0	3,328,244		3,328,244
Employer Provided Benefits	0	0	1,061,669		1,061,669
Operating Expenses	0	0	13,891,664		13,891,664
TOTAL EXPENDITURES	**0**	**0**	**18,281,577**		**18,281,577**

AUTHORIZED POSITION CAP

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

STADIUM - MANAGEMENT
FUND 47107

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES
Legends Global was hired by the City to manage seven public entertainment facilities including the City's municipal stadium (EverBank Stadium). This fund contains Legends Global's costs related to the municipal stadium.

MAJOR PROGRAMS AND SERVICES
Funding provided for Legends Global's costs related to the management of the venues in the City's financial format.

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.

Transfers From Other Funds
This represents subsidies from the General Fund Operating fund (FD 00111) and the Stadium – City fund (FD 47106) to balance up this fund.

EXPENDITURES
Personnel Expenses
This category represents the salary and benefit costs for Legends Global personnel who operate the municipal stadium.

Employer Provided Benefits
This category includes Legends Global employer-paid payroll taxes, employee insurance and other employee benefit costs including workers compensation costs.

Operating Expenses
This category houses various operating expenses such as professional services, security guard services, utilities, equipment rentals, repairs and maintenance, advertising and promotion, office supplies and dues and subscriptions. The largest expenses in this category include $4.8 million for repairs and maintenance, $4.6 million for contractual services, $2 million for security and $1.5 million for other professional services.

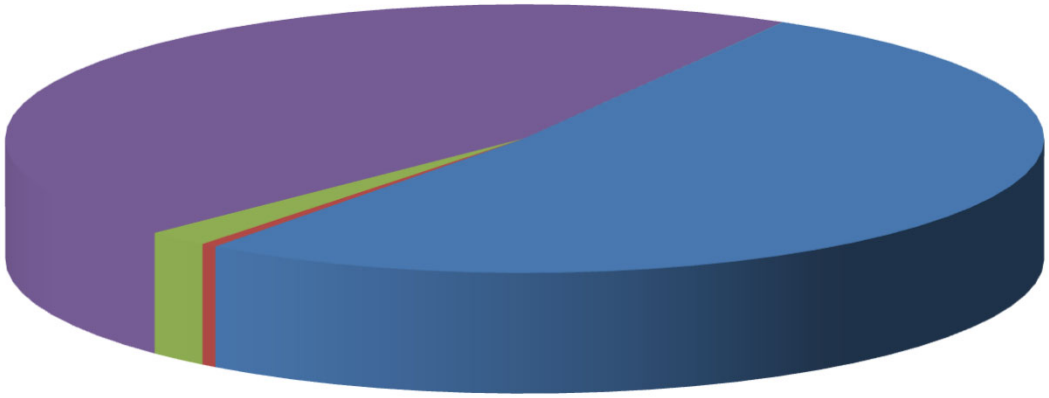
AUTHORIZED POSITION CAP
This fund does not contain any positions or part-time employees.

INTERNAL SERVICE FUNDS

Internal service funds are proprietary funds used to account for goods or services provided by one department to other departments within the same government unit on a cost-reimbursement basis.

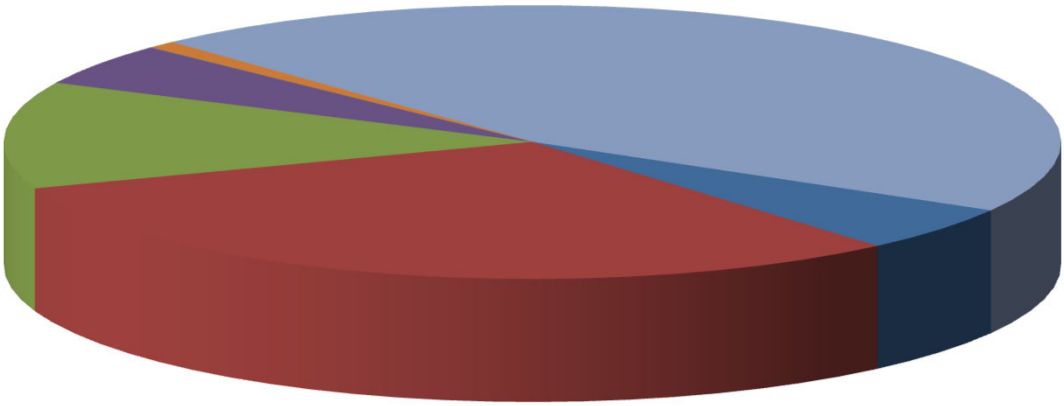
INTERNAL SERVICE FUNDS

REVENUE BY CATEGORY



- Charges for Services 51.8%
- Fund Balance Appropriation .5%
- Miscellaneous Revenue 2.0%
- Other Sources 45.7%
- Transfers From Other Funds .0%

EXPENDITURES BY CATEGORY



- Personnel Expenses 5.4%
- Operating Expenses 30.8%
- Debt Service 12.6%
- Capital Outlay 5.0%
- Grants, Aids & Contributions .0%
- Transfers to Other Funds .9%
- Other Uses 45.3%

INTERNAL SERVICE FUNDS

Summary of Funds

Fund	Description	Personnel Expenses	Operating Expenses	Capital Outlay	Debt Service	Grants, Aids & Contrib.	Transfers to Other Funds	Other Uses	Approved Budget
51101	Motor Pool	9,143,724	34,161,754	250,001				787,489	**44,342,968**
51102	Motor Pool - Vehicle Replacement	278,065	134,622	37,136,000			5,500,000	115,740	**43,164,427**
51103	Motor Pool - Direct Replacement						268,003		**268,003**
52101	Copy Center	381,646	2,349,535	1				35,913	**2,767,095**
53101	Information Technologies	17,263,721	22,321,932	2		19,869		1,051,568	**40,657,092**
53102	Radio Communication	1,214,735	3,504,438	149,974	1,234,195	268,868		134,674	**6,506,884**
53104	Technology Equipment Refresh		1,393,991	1,276,120					**2,670,111**
53106	IT System Development Fund			10,240,086	4,185,438			1,414,562	**15,840,086**
54101	Public Building Allocations	6,444,891	47,416,093	57,973			2,988,120	1,212,621	**58,119,698**
55101	Office Of General Counsel	13,279,605	1,752,040	1				314,177	**15,345,823**
56101	Self Insurance	2,583,678	56,325,190	2				259,468	**59,168,338**
56201	Group Health	1,149,930	116,499,498	1				285,396	**117,934,825**
56301	Insured Programs	1,157,601	16,732,830	3				138,660	**18,029,094**
57101	Debt Management Fund				118,906,411			439,813,000	**558,719,411**
	Total Internal Service Funds	**52,897,596**	**302,591,923**	**49,110,164**	**124,326,044**	**288,737**	**8,756,123**	**445,563,268**	**983,533,855**

Motor Pool
Fund - 51101

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Charges for Services	36,694,950	38,205,025	43,831,450	14.7%	5,626,425
Miscellaneous Revenue	569,767	506,036	511,518	1.1%	5,482
TOTAL REVENUE	**37,264,717**	**38,711,061**	**44,342,968**	**14.5%**	**5,631,907**
EXPENDITURES					
Personnel Expenses	6,229,612	7,444,207	7,786,461	4.6%	342,254
Employer Provided Benefits	760,050	846,214	1,357,263	60.4%	511,049
Operating Expenses	29,420,754	29,349,442	34,161,754	16.4%	4,812,312
Capital Outlay	280,715	250,001	250,001	0.0%	0
Other Uses	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	Approved FY 2026 - 2027	Change
Full Time Positions	90	89	(1)
Part Time Hours	9,802	9,802	0

MOTOR POOL
FUND 51101

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES

Municipal Code Section 23.3

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.

MAJOR PROGRAMS AND SERVICES

Fleet Management is responsible for all maintenance and fueling of the City vehicle fleet as well as most independent authorities and the Duval County School Board. Fleet Management performs most of the warranty work on City vehicles but has outsourced many of the smaller repairs and maintenance items.

SERVICE LEVELS

Funding of $250,000 has been provided for the annual equipment refresh schedule. The elimination of a vacant position as part of the budget process will not affect service levels.

REVENUE

Charges for Services

This category houses the internal service fund billings to its customers, including City departments and government agencies, and is directly related to the budgeted expenditures in this fund.

Miscellaneous Revenue

This category includes estimated interest income, revenue for warranty work, and contribution-loss deductible revenue.

EXPENDITURES

Personnel Expenses

This category includes funding for full-time and part-time salaries, overtime, other earnings and pension costs. The category includes the impact of the 10/01/26 wage increase and other items related to the current union contracts, of the increase $120,423 is due to increased pension costs.

Employer Provided Benefits

This category includes payroll taxes, employee insurance and workers compensation costs. Of the increase in this category, $498,928 is due to a one-time true up of group health costs.

Operating Expenses

This category houses various operating expenses such as supplies, insurance costs, allocations from the City's various internal service providers, outsourced vehicle repairs, automotive parts, tires and fuel. The largest items in this category include $19.1 million for fuel, $6.55 million for outsourced vehicle repairs and $6.1 million for parts / tires. The net increase in this category is being driven by a $4,832,423 estimated increase in motor vehicle fuel costs based on the June 2026 U.S. Energy Information Administration (EIA) fuel forecast for October 2026 through September 2027.

Capital Outlay

Funding has been provided to replace end-of-life equipment.

Other Uses

This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP

A vacant position was eliminated as part of the budget process.

Motor Pool - Vehicle Replacement
Fund - 51102

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Charges for Services	28,419,322	31,905,230	40,774,561	27.8%	8,869,331
Miscellaneous Revenue	2,310,941	1,419,210	2,121,863	49.5%	702,653
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					
Personnel Expenses	136,118	225,440	232,591	3.2%	7,151
Employer Provided Benefits	15,835	28,203	45,474	61.2%	17,271
Operating Expenses	118,651	143,393	134,622	(6.1%)	(8,771)
Capital Outlay	27,677,237	28,818,262	37,136,000	28.9%	8,317,738
Transfers to Other Funds	0	4,500,000	5,500,000	22.2%	1,000,000
Other Uses	43,406	48,160	115,740	140.3%	67,580
TOTAL EXPENDITURES	**27,991,247**	**33,763,458**	**43,164,427**	**27.8%**	**9,400,969**

AUTHORIZED POSITION CAP

	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change
Full Time Positions	3	3	0
Part Time Hours	0	0	0

MOTOR POOL - VEHICLE REPLACEMENT
FUND 51102

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES

Municipal Code Section 106.216 – 106.217
This internal service fund accumulates and allocates the costs for the replacement of City owned vehicles including the operating costs associated with the vehicle replacement process / activity.

MAJOR PROGRAMS AND SERVICES

Fleet Management is responsible for determining and recommending vehicles for replacement each fiscal year including estimated replacement costs for each vehicle and related data supporting each vehicle's replacement recommendation.

SERVICE LEVELS

Four new vehicles were added to the City's vehicle cap as part of the FY 27 budget

- Rescue unit for future fire station 77 totaling $380,000
- Rescue unit for future fire station 78 totaling $380,000
- Vehicles for two new positions within the Tree Protection and Related Expenditures fund (FD 15304) totaling $105,000

REVENUE

Charges for Services
This category houses the internal service fund billings to its customers, including City departments and government agencies, and is directly related to current and previously approved vehicle replacements as well as the budgeted operating expenditures in this fund.

Miscellaneous Revenue
This category includes estimated interest income, revenue for surplus vehicle sales, and contribution-loss deductible revenue. The net increase is mainly due to an increase of $547,550 in the estimated interest income within the fund.

Transfers From Other Funds
This category contains a transfer from the Direct Replacement fund (FD 51103) of $268,003.

EXPENDITURES

Personnel Expenses
This category includes funding for full-time and part-time salaries, overtime, other earnings and pension costs. The category includes the impact of the 10/01/26 wage increase and other items related to the current union contracts.

Employer Provided Benefits
This category includes payroll taxes, employee insurance and workers compensation costs. Of the increase in this category, $16,954 is due to a one-time true up of group health costs.

Operating Expenses
This category houses various operating expenses such as supplies, insurance costs, allocations from the City's various internal service providers, costs for vehicle tag / registration, and supervision allocation costs from the Fleet operating fund (FD 51101). The largest items in this category include supervision allocation of $86,905 and funding for vehicle tags / registrations of $42,000.

Capital Outlay
This amount includes the total capital requirement for the FY 27 vehicle replacements of $32,486,000 and $4,650,000 to overhaul five fire trucks and ten rescue units. Budget ordinance 2026-504-E schedule B4c contains a complete list of all vehicles to be purchased in FY 27.

Transfers to Other Funds
This category contains a transfer to the General Fund Operating fund (FD 00111) to repay the remaining balance for the $10 million loaned to this fund in FY 25 to purchase vehicles.

Other Uses
This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP
The authorized position cap is unchanged from the prior year.

Motor Pool - Direct Replacement
Fund - 51103

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Miscellaneous Revenue	707,021	0	0		0
Fund Balance Appropriation	0	439,018	268,003	(39.0%)	(171,015)
TOTAL REVENUE	**707,021**	**439,018**	**268,003**	**(39.0%)**	**(171,015)**
EXPENDITURES					
Capital Outlay	13,621,001	0	0		0
Transfers to Other Funds	3,696,439	439,018	268,003	(39.0%)	(171,015)
TOTAL EXPENDITURES	**17,317,440**	**439,018**	**268,003**	**(39.0%)**	**(171,015)**

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

MOTOR POOL - DIRECT REPLACEMENT
FUND 51103

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES

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

FY 23 was the final year of debt service for vehicles previously purchased with borrowed funds. The first steps in decommissioning the fund are to budget vehicle replacements within the Vehicle Replacement fund (FD_51102) and transfer any available fund balance to that fund. Once all of the budgeted capital capacity within the fund has been expended the remaining fund balance will be transferred to the Vehicle Replacement fund.

REVENUE

Fund Balance Appropriation

The estimated fund balance is being appropriated and transferred to the Vehicle Replacement fund (FD 51102).

EXPENDITURES

Transfers to Other Funds

The available funding is being transferred to the Vehicle Replacement fund (FD 51102) to fund the purchase of vehicles.

AUTHORIZED POSITION CAP

This fund does not contain any positions or part-time employees.

Copy Center
Fund - 52101

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Charges for Services	2,217,243	2,601,745	2,757,882	6.0%	156,137
Miscellaneous Revenue	15,577	10,676	9,213	(13.7%)	(1,463)
Fund Balance Appropriation	0	15,875	0	(100.0%)	(15,875)
TOTAL REVENUE	**2,232,820**	**2,628,296**	**2,767,095**	**5.3%**	**138,799**
EXPENDITURES					
Personnel Expenses	259,961	294,543	313,701	6.5%	19,158
Employer Provided Benefits	36,006	35,929	67,945	89.1%	32,016
Operating Expenses	1,875,931	2,247,231	2,349,535	4.6%	102,304
Capital Outlay	0	1	1	0.0%	0
Other Uses	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	Approved FY 2026 - 2027	Change
Full Time Positions	5	5	0
Part Time Hours	0	0	0

COPY CENTER
FUND 52101

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES
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.

MAJOR PROGRAMS AND SERVICES
Municipal code section 23.203
The Procurement Division is responsible for managing and operating the City's central mailroom, copy center, and enterprise copier contract.

SERVICE LEVELS
One-time funding of $16,000 was added to the budget at the request of the Tax Collector for short-term rental property tax inserts. Additional funding of $26,800 was added for increased usage by the Sheriff's Office (JSO) of the City's copy center / central mailroom due to JSO's movement to the Florida Blue tower and the closing of the JSO's internal copy center.

REVENUE
Charges for Services
This category houses the internal service fund billings to its customers, including City departments and government agencies, and is directly related to the budgeted expenditures in this fund.

Miscellaneous Revenue
This category contains the fund's estimated FY 27 interest income.

EXPENDITURES
Personnel Expenses
This category includes funding for full-time and part-time salaries, overtime, other earnings and pension costs. The category includes the impact of the 10/01/26 wage increase and other items related to the current union contracts, of the increase $8,849 is due to increased pension costs.

Employer Provided Benefits
This category includes payroll taxes, employee insurance and workers compensation costs. Of the increase in this category, $31,811 is due to a one-time true up of group health costs.

Operating Expenses
This category houses various operating expenses such as supplies, equipment rentals, insurance costs, allocations from the City's various internal service providers, printing supplies, postage, outsourced printing, and the consolidated copier contract. The largest items in this category include $1.4 million for the City's consolidated copier contract, $460,000 for citywide postage and $252,000 for external printing. The net increase is being driven by a $28,880 increase in facility costs as well as the items detailed above in Service Levels.

Other Uses
This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP
The authorized position cap is unchanged from the prior year.

Information Technologies
Fund - 53101

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Charges for Services	41,818,728	38,731,288	40,485,548	4.5%	1,754,260
Miscellaneous Revenue	223,881	178,696	171,544	(4.0%)	(7,152)
Transfers From Other Funds	200,000	0	0		0
TOTAL REVENUE	**42,242,609**	**38,909,984**	**40,657,092**	**4.5%**	**1,747,108**
EXPENDITURES					
Personnel Expenses	14,225,518	14,671,548	15,356,765	4.7%	685,217
Employer Provided Benefits	1,099,841	1,199,185	1,906,956	59.0%	707,771
Operating Expenses	27,584,900	22,245,079	22,321,932	0.3%	76,853
Capital Outlay	8,695	2	2	0.0%	0
Grants, Aids and Contributions	19,868	19,869	19,869	0.0%	0
Transfers to Other Funds	57,911	0	0		0
Other Uses	852,499	774,301	1,051,568	35.8%	277,267
TOTAL EXPENDITURES	**43,849,232**	**38,909,984**	**40,657,092**	**4.5%**	**1,747,108**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change
Full Time Positions	122	122	0
Part Time Hours	14,660	14,660	0

INFORMATION TECHNOLOGIES
FUND 53101

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES
This internal service fund accumulates and allocates current application maintenance costs of computer software and equipment owned, leased or operated by the City and select independent agencies as well as the records management function.

MAJOR PROGRAMS AND SERVICES
Municipal code section 35.101
Technology Solutions department is responsible for managing and overseeing all of the City's data processing systems and applications, communications systems, computer networks, security access systems, surveillance and monitoring systems, information and data processing systems, and geographic information systems (GIS).

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

REVENUE
Charges for Services
This category houses the internal service fund billings to its customers, including City departments and government agencies, and is directly related to the budgeted expenditures in this fund.

Miscellaneous Revenue
This category contains the fund's estimated FY 27 interest income.

EXPENDITURES
Personnel Expenses
This category includes funding for full-time and part-time salaries, overtime, other earnings and pension costs. The category includes the impact of the 10/01/26 wage increase and other items related to the current union contracts, of the increase $200,343 is due to increased pension costs.

Employer Provided Benefits
This category includes payroll taxes, employee insurance and workers compensation costs. Of the increase in this category, $699,829 is due to a one-time true up of group health costs.

Operating Expenses
This category houses various operating expenses such as supplies, insurance costs, allocations from the City's various internal service providers, software hosting services, professional / contractual services, telephone and data line costs, and hardware / software maintenance and license agreements. The largest items in this category include $887,642 in facility costs including utilities, $3.1 million for telephone and data lines, $4.8 million for IT system development charges, $6.24 million for hardware and software maintenance and licenses, and $5.64 million for software hosting services.

Grants, Aids and Contributions
This category houses a payment to JEA for fiber connection to Cecil 9-1-1 center per the MOU.

Other Uses
This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP
The authorized position cap is unchanged from the prior year.

Radio Communication
Fund - 53102

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Charges for Services	4,868,235	5,724,291	5,183,732	(9.4%)	(540,559)
Miscellaneous Revenue	59,118	22,344	88,957	298.1%	66,613
Transfers From Other Funds	653,366	0	0		0
Fund Balance Appropriation	0	0	1,234,195		1,234,195
TOTAL REVENUE	**5,580,719**	**5,746,635**	**6,506,884**	**13.2%**	**760,249**
EXPENDITURES					
Personnel Expenses	916,912	1,020,555	1,083,501	6.2%	62,946
Employer Provided Benefits	93,576	100,389	131,234	30.7%	30,845
Operating Expenses	2,892,615	2,806,415	3,504,438	24.9%	698,023
Capital Outlay	966,400	148,833	149,974	0.8%	1,141
Debt Service	841,624	1,290,942	1,234,195	(4.4%)	(56,747)
Grants, Aids and Contributions	254,208	261,930	268,868	2.6%	6,938
Other Uses	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	Approved FY 2026 - 2027	Change
Full Time Positions	11	11	0
Part Time Hours	0	0	0

RADIO COMMUNICATION
FUND 53102

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES

This internal service fund accumulates and allocates the cost for radio communications including installs, upgrades and repairs for the general government, independent agencies including JEA, JTA, JPA and JAA and other government entities including Atlantic Beach, Baldwin, Neptune Beach, Duval County School Board, and University of North Florida.

MAJOR PROGRAMS AND SERVICES

Municipal code section 35.101
Technology Solutions Department is responsible for managing and operating all of the City's communication systems, including radio systems.

SERVICE LEVELS

$149,974 of capital funding has been added to purchase radios for fire station 77 and 78 apparatus and new fire station 78 positions.

REVENUE

Charges for Services
This category houses the internal service fund billings to its customers, including City departments and government agencies, and is directly related to the budgeted expenditures in this fund.

Miscellaneous Revenue
This category contains the fund's estimated FY 27 interest income.

Transfer From Retained Earnings
Debt management fund repayments in FY 25 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

Personnel Expenses
This category includes funding for full-time and part-time salaries, overtime, other earnings and pension costs. The category includes the impact of the 10/01/26 wage increase and other items related to the current union contracts, of the increase $12,854 is due to increased pension costs.

Employer Provided Benefits
This category includes payroll taxes, employee insurance and workers compensation costs. Of the increase in this category, $29,394 is due to a one-time true up of group health costs.

Operating Expenses
This category houses various operating expenses such as supplies, radio antenna leases, insurance costs, allocations from the City's various internal service providers, and hardware / software maintenance and license agreements. The largest items in this category include $265,138 in supervision allocation, $307,690 for repairs and maintenance, $600,000 in IT system development internal service billing for the Radio Tower Antenna Infrastructure Replacement project and $2,008,318 in hardware / software maintenance and license agreements with Motorola and other vendors for the City's radio hardware / software. The net increase is being driven by the addition of $600,000 in IT system development internal service billing for the Radio Tower Antenna Infrastructure Replacement project.

Capital Outlay
Funding has been added to purchase radios for fire station 77 and 78 apparatus as well as new positions for fire station 78.

Debt Service
This category contains the estimated debt repayment for the Ed Ball - radio tower and backup system project and the radio site expansion projects. Budget ordinance 2026-504-E Schedule B4 contains a complete list of non-CIP debt funded projects and repayments for FY 27.

Grants, Aids and Contributions
This category includes the estimated payment to JEA for the estimated JEA operating costs at the JEA owned tower sites.

Other Uses
This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP
The authorized position cap is unchanged from the prior year.

Technology Equipment Refresh
Fund - 53104

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Charges for Services	3,265,967	3,061,236	2,670,111	(12.8%)	(391,125)
Miscellaneous Revenue	90,462	0	0		0
Transfers From Other Funds	719,106	0	0		0
TOTAL REVENUE	**4,075,535**	**3,061,236**	**2,670,111**	**(12.8%)**	**(391,125)**
EXPENDITURES					
Operating Expenses	464,467	1,697,897	1,393,991	(17.9%)	(303,906)
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	Approved FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

TECHNOLOGY EQUIPMENT REFRESH
FUND 53104

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES

This internal service fund accumulates and allocates the cost of the City's technology equipment and infrastructure equipment replacements. All proposed equipment are purchased with pay-go funds derived from customer billing for the actual cost of equipment purchased and deployed.

MAJOR PROGRAMS AND SERVICES

Municipal Code Section 106.207 (c)
Technology Solutions is responsible for recommending funding for the refresh and replacement of the City's technology equipment and infrastructure including computers, servers, network equipment and uninterrupted power supply equipment.

Additional information can be found on the fiscal year 2027-2031 IT system development project schedule in the Capital Projects section of this document.

REVENUE

Charges for Services
This amount represents the customer billings for the FY 27 approved equipment replacement.

EXPENDITURES

Operating Expenses
This category includes equipment costs for computers, telecommunications, servers and network equipment that do not meet the $5,000 capital threshold.

- Desktop / Laptop Refresh $582,636
- Jacksonville Sheriff's Office Technology Equipment $285,000
- Network Equipment Refresh $488,955
- Server Equipment Refresh $37,400

Capital Outlay
This category includes equipment costs for various computers, technology, telecommunications, servers and network equipment that meet the $5,000 capital threshold.

- Jacksonville Fire and Rescue Mobile Data Terminals $291,762
- Jacksonville Sheriff's Office Camera Equipment $330,000
- Jacksonville Sheriff's Office Technology Equipment $654,358

AUTHORIZED POSITION CAP

The authorized position cap is unchanged from the prior year.

IT System Development Fund
Fund - 53106

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Charges for Services	7,689,042	4,800,000	6,000,000	25.0%	1,200,000
Miscellaneous Revenue	980,092	585,162	0	(100.0%)	(585,162)
Other Sources	10,154,000	1,406,038	9,840,086	599.8%	8,434,048
Transfers From Other Funds	1,788,549	0	0		0
TOTAL REVENUE	**20,611,683**	**6,791,200**	**15,840,086**	**133.2%**	**9,048,886**
EXPENDITURES					
Personnel Expenses	(68,450)	0	0		0
Operating Expenses	446	(26,297)	0	(100.0%)	26,297
Capital Outlay	18,912,009	1,717,497	10,240,086	496.2%	8,522,589
Debt Service	5,877,607	3,736,994	4,185,438	12.0%	448,444
Transfers to Other Funds	220,769	0	0		0
Other Uses	0	1,363,006	1,414,562	3.8%	51,556
TOTAL EXPENDITURES	**24,942,381**	**6,791,200**	**15,840,086**	**133.2%**	**9,048,886**

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

IT SYSTEM DEVELOPMENT FUND
FUND 53106

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES
This internal service fund accumulates and allocates the cost of IT system development projects related to the City of Jacksonville and various independent agencies.

MAJOR PROGRAMS AND SERVICES
Municipal Code Section 106.207
The code requires that the IT System Development Program Budget be filed with City Council in conjunction with the annual budget legislation and it must include a list of major technology initiatives projects for five years and the funding source for the following fiscal year, coterminous with the budget fiscal year.

Additional information can be found on the fiscal year 2027-2031 IT system development project schedule in the Capital Projects section of this document and as part of ordinance 2026-507-E.

REVENUE
Charges for Services
This category includes billings to departments and agencies for IT system development projects.

Other Sources
This category contains the amount of borrowed funds needed for the FY 27 IT system development plan.

EXPENDITURES
Capital Outlay
This category includes the net amount needed for system development project(s). The details by project, including operating costs, can be found in the Capital Projects section of this document.

Debt Service
This amount represents the estimated FY 27 interest and principal payback for loans issued for projects included in this fund.

Other Uses
This category contains the appropriation or de-appropriation of contingency and/or cash carryover budget. The all-years nature of this fund and the mechanics of balancing project revenue and expenses required for 1Cloud has modified the way the fund shows debt funding / costs. The FY 27 cash carryover amount nets debt management funding revenue and debt management debt service repayments. As the debt is repaid the cash carryover amount will be reduced until fully paid off.

AUTHORIZED POSITION CAP
The authorized position cap is unchanged from the prior year.

Public Building Allocations
Fund - 54101

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Charges for Services	56,818,175	55,703,521	54,889,801	(1.5%)	(813,720)
Miscellaneous Revenue	643,112	441,268	479,897	8.8%	38,629
Transfers From Other Funds	1,000,000	0	0		0
Fund Balance Appropriation	250,000	250,000	2,750,000	1000.0%	2,500,000
TOTAL REVENUE	**58,711,287**	**56,394,789**	**58,119,698**	**3.1%**	**1,724,909**
EXPENDITURES					
Personnel Expenses	4,573,061	5,105,926	5,349,848	4.8%	243,922
Employer Provided Benefits	670,279	692,287	1,095,043	58.2%	402,756
Operating Expenses	46,644,708	47,014,425	47,416,093	0.9%	401,668
Capital Outlay	169,567	35,777	57,973	62.0%	22,196
Transfers to Other Funds	4,147,709	2,195,571	2,988,120	36.1%	792,549
Other Uses	1,056,985	1,350,803	1,212,621	(10.2%)	(138,182)
TOTAL EXPENDITURES	**57,262,309**	**56,394,789**	**58,119,698**	**3.1%**	**1,724,909**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change
Full Time Positions	61	61	0
Part Time Hours	0	0	0

PUBLIC BUILDING ALLOCATIONS
FUND 54101

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES

This internal service fund accumulates and allocates the cost of the daily operation, maintenance, utilities and security for all public buildings. Costs for buildings with multiple tenants are billed to the building occupants based on occupied square footage.

MAJOR PROGRAMS AND SERVICES

Municipal code section 108.401 – 108.410
The Public Buildings division has authority and responsibility for all public buildings, with the exception of those listed in code section 108.409, including building management and custodial / preventative maintenance.

SERVICE LEVELS

The budget includes $2.5 million of funding for capital projects at the Ed Ball building.

REVENUE

Charges for Services
This category houses the internal service fund billings to its customers, including City departments and government agencies, and is directly related to the budgeted expenditures in this fund.

Miscellaneous Revenue
This amount represents the tenant revenue for non-City occupants of city buildings and anticipated interest earnings for FY 27.

Fund Balance Appropriation
Available fund balance is being appropriated for an "emergency fund" of $250,000, to address unanticipated repairs, requests or emergency issues as they arise throughout the fiscal year and $2.5 million is being transferred to the Capital Project fund (FD 32124) for capital projects at the Ed Ball building.

EXPENDITURES

Personnel Expenses
This category includes funding for full-time and part-time salaries, overtime, other earnings and pension costs. The category includes the impact of the 10/01/26 wage increase and other items related to the current union contracts, of the increase $86,957 is due to increased pension costs.

Employer Provided Benefits
This category includes payroll taxes, employee insurance and workers compensation costs. Of the increase in this category, $392,564 is due to a one-time true up of group health costs.

Operating Expenses
This category houses various operating expenses such as supplies, insurance costs, allocations from the City's various internal service providers, guard service contract, alarm service, janitorial contract, repairs and maintenance, and utilities. The largest items in this category include $2.5 million for property insurance on City buildings, $3.1 million in contractual services for building maintenance, $3.6 million for building security, $4.0 million for repairs and maintenance, $5.3 million for building janitorial and cleaning, $9.5 million in Public Buildings internal service charges within the fund and $18.5 million in utility costs. The net increase is being driven by a $492,870 contractually required increase in the City's janitorial and cleaning contract.

Capital Outlay
Capital funding has been provided to replace end of life automated external defibrillators (AED) at various city buildings.

Transfers to Other Funds
This total includes a transfer of $488,120 to the General Fund Operating fund (FD 00111) to pay debt service costs related to the Ed Ball building and a $2.5 million transfer to the Capital Project fund (FD 32124) to fund capital projects within the Ed Ball building including an additional $500,000 for the chilled water connection project and $2.0 million for security infrastructure project.

Other Uses
This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP
The authorized position cap is unchanged from the prior year.

Office Of General Counsel
Fund - 55101

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Charges for Services	13,742,630	14,547,127	15,264,525	4.9%	717,398
Miscellaneous Revenue	230,667	36,740	31,298	(14.8%)	(5,442)
Transfers From Other Funds	170,440	0	0		0
Fund Balance Appropriation	0	50,000	50,000	0.0%	0
TOTAL REVENUE	**14,143,737**	**14,633,867**	**15,345,823**	**4.9%**	**711,956**
EXPENDITURES					
Personnel Expenses	10,394,321	11,561,660	11,859,218	2.6%	297,558
Employer Provided Benefits	782,775	886,890	1,420,387	60.2%	533,497
Operating Expenses	1,699,682	1,827,620	1,752,040	(4.1%)	(75,580)
Capital Outlay	0	1	1	0.0%	0
Other Uses	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	Approved FY 2026 - 2027	Change
Full Time Positions	77	77	0
Part Time Hours	2,600	2,600	0

OFFICE OF GENERAL COUNSEL
FUND 55101

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES
This internal service fund accumulates and allocates the cost of the Office of the General Counsel and recovers its costs via charges to its users / customers, which include the City, school board, independent authorities, constitutional officers, and boards/commissions of the government. Per 2024-504-E, two activities were created within this fund to accurately track revenues and expenses associated with DCPS (Duval County School Board Property) and JEA. Per 2025-504-E, an activity was created in this fund to accurately track revenues and expenses associated with the DIA (Downtown Investment Authority).

MAJOR PROGRAMS AND SERVICES
Provide legal services to all Departments, Agencies, Independent Authorities, and elected officials, including legal drafting and review, advice, counsel, and advocacy, as well as prosecution and defense of claims and legal positions. Services include legal support for governmental operations, legislation, regulatory and constitutional matters, contracts, independent agency operations, intergovernmental affairs, and the Duval Delegation. The Office's operations are divided into the following specialty areas: Government Affairs, Legislative Affairs and Regulatory Law, Independent Agency Legal Services, General Litigation, and Tort and Employment Litigation.

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

REVENUE
Charges for Services
This category houses the internal service fund billings to its customers including city departments, independent authorities, and government agencies, and is directly related to the budgeted expenditures in this fund.

Miscellaneous Revenue
This amount represents anticipated miscellaneous sales and charges for litigation costs such as requests for copies, garnishments, or public records requests.

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

EXPENDITURES
Personnel Expenses
This category includes funding for full-time and part-time salaries, overtime and other earnings, as well as parking stipends, and pension costs. The category includes the impact of the 10/01/26 wage increase and other items related to the current union contracts.

Employer Provided Benefits
This category includes employer-paid payroll taxes, employee insurance and other employee benefit costs including workers compensation costs. The increase in this category is primarily due to an increase of $528,390 for a one-time true up of group health costs.

Operating Expenses
This category includes various small and large operating expenses, such as professional services, travel, supplies, insurance costs, dues and subscriptions, and allocations from the City's internal service providers. The largest expenses include $550,000 in professional services that includes funding for outside legal counsel, expert witnesses, mediators, and a special counsel pursuant to municipal code section 108.505(b), as well as $245,235 for computer system maintenance and security costs, $221,331 in facilities costs and

$195,582 in dues and subscriptions associated with licensing and credentials for General Counsel staff. The net change in this category is largely due to decreases of $63,784 in computer system maintenance and security costs and $45,446 in ITD replacements. These are somewhat offset by increases of $21,563 in mailroom charges and $9,262 in the allocation from the General Fund for Duval Delegation staff support provided to the Office of General Counsel.

Other Uses
This category houses the charge for the City's indirect cost recovery study.

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

Self Insurance
Fund - 56101

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Charges for Services	69,301,558	53,079,471	54,130,843	2.0%	1,051,372
Miscellaneous Revenue	8,091,709	4,617,775	4,998,683	8.2%	380,908
Transfers From Other Funds	32,311	0	0		0
Fund Balance Appropriation	0	62,823	38,812	(38.2%)	(24,011)
TOTAL REVENUE	**77,425,578**	**57,760,069**	**59,168,338**	**2.4%**	**1,408,269**
EXPENDITURES					
Personnel Expenses	1,830,173	2,139,493	2,216,899	3.6%	77,406
Employer Provided Benefits	214,760	228,289	366,779	60.7%	138,490
Operating Expenses	48,432,809	55,168,058	56,325,190	2.1%	1,157,132
Capital Outlay	0	2	2	0.0%	0
Transfers to Other Funds	45,000,000	0	0		0
Other Uses	255,206	224,227	259,468	15.7%	35,241
TOTAL EXPENDITURES	**95,732,948**	**57,760,069**	**59,168,338**	**2.4%**	**1,408,269**

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

SELF INSURANCE
FUND 56101

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES
Municipal Code Section 128.300
This internal service fund accumulates and allocates the costs for the City's self-insurance program including claim costs and administrative expenses.

MAJOR PROGRAMS AND SERVICES
The Risk Management division administers the City's self-insurance program which includes Worker's Compensation and General Auto / Liability program for the City and independent agencies such as the Jacksonville Electric Authority, Jacksonville Port Authority, Jacksonville Housing Authority and the Jacksonville Aviation Authority.

SERVICE LEVELS
The elimination of a vacant position as part of the budget process will not affect service levels.

REVENUE
Charges for Services
The bulk of this revenue is from billings to using agencies, including independent authorities, for premiums paid from this fund.

Miscellaneous Revenue
This amount includes the FY 27 estimates for investment pool earnings and earnings from escrow deposits.

Fund Balance Appropriation
Available fund balance is being appropriated to cover the net cost for FY 27 ergonomic assessment program.

EXPENDITURES
Personnel Expenses
This category includes funding for full-time and part-time salaries, overtime, other earnings and pension costs. The category includes the impact of the 10/01/26 wage increase and other items related to the current union contracts, of the increase $35,437 is due to increased pension costs.

Employer Provided Benefits
This category includes payroll taxes, employee insurance and workers compensation costs. Of the increase in this category, $139,351 is due to a one-time true up of group health costs.

Operating Expenses
This category houses various operating expenses such as supplies, professional services, allocations from the City's various internal service providers, State of Florida fee assessment, and actuarial estimated costs and premiums for the City's general liability, auto liability and workers compensation programs. The largest items in this category include $2.1 million in legal internal service costs, $3.3 million for miscellaneous insurance, and $48.8 million in actuarial estimated costs and premiums for the City's general liability, auto liability and workers compensation programs. The net increase in this category is being driven by a $1,460,763 increase in the actuarial estimated costs and premiums for the City's general liability, auto liability and workers compensation programs.

Other Uses
This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP
A vacant position was eliminated as part of the budget process.

Group Health
Fund - 56201

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Charges for Services	76,922,493	81,616,669	107,271,171	31.4%	25,654,502
Miscellaneous Revenue	500,690	494,739	10,663,654	2055.4%	10,168,915
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					
Personnel Expenses	981,984	913,428	969,971	6.2%	56,543
Employer Provided Benefits	108,585	115,073	179,959	56.4%	64,886
Operating Expenses	92,921,176	104,038,287	116,499,498	12.0%	12,461,211
Capital Outlay	0	1	1	0.0%	0
Other Uses	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	Approved 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 administers the City's group health plans including group health, life insurance and other types of insurance. On January 1, 2015, the City of Jacksonville moved to a self-insurance plan, pursuant to Ordinance 2014-546-E. As of January 1, 2020, FOP and IAFF members moved to their own health, dental, and vision plan managed by the unions. This has resulted in the employee portion of the contribution for the employees in those unions no longer flowing through this fund.

MAJOR PROGRAMS AND SERVICES
Insurance Benefits
Administers medical, dental, vision, life, and other insurance benefit programs for eligible employees, retirees, and dependents.

Employee Benefits Enrollment and Administration
Manages employee benefit enrollment, eligibility, qualifying life events, and benefits changes while providing guidance and support to employees regarding available benefit options.

Retirement Benefits
Coordinates retirement benefits programs and provides employees and retirees with information and assistance regarding retirement eligibility, enrollment and related benefits.

Wellness Programs
Develops and supports employee wellness initiatives designed to promote healthy lifestyles, preventive care, and overall employee well-being.

Benefits Communication and Employee Support
Provides employees and retirees with benefit information, educational resources, and assistance in understanding and accessing their available benefits.

Vendor and Plan Administration
Coordinates with benefits providers, consultants, and other partners to support effective administration of employee benefit plans and services.

Compliance and Reporting
Supports compliance with applicable benefit regulations, policies, and reporting requirements and assists with maintaining accurate benefit records.

Shared Services/Coordination
The Division coordinates with the Talent Management Division, Payroll, Finance, benefit providers, and other City departments to ensure accurate enrollment, deductions, eligibility, and administration of employee benefit programs.

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

REVENUE
Charges for Services
This category includes revenue from billings to using agencies for premiums paid from this fund. The change in this category is mainly due to 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.

Miscellaneous Revenue
This category represents anticipated $8.54 million of rebate commission from pharmacy for Group Health, $1.90 million subsidy from General Fund Operating (FD_00111) and anticipated interest earnings for FY 27.

Transfers From Other Funds
The transfer from various funds to balance this fund has been eliminated for FY27. No transfers are needed in the budget due to rate changes.

EXPENDITURES
Personnel Expenses
This category includes funding for full-time and part-time salaries, overtime and other earnings, as well as parking stipends, and pension costs. The increase in this category is primarily driven by the impact of the 10/01/26 wage increase and other items related to the current union contracts.

Employer Provided Benefits
This category includes employer-paid payroll taxes, employee insurance and other employee benefit costs including workers compensation costs. Of the increase in this category, $64,293 is due to a one-time true up of group health costs.

Operating Expenses
This category houses various operating expenses such as professional services, supplies, insurance costs, and allocations from the City's various internal service providers. Of the $116.50 million in this category, $115.72 million is to pay for various insurance premiums including health, dental, vision and life insurance, as well as group health claims and third-party admin costs. The remainder includes various expenses such as internal service charges and professional services. The net increase in this category is primarily driven by $7.78 million increase in paid health insurance claims and $4.36 million increase in the health premium cost for public safety City employees in FY 27.

Other Uses
This category houses the charge for the City's indirect cost recovery study.

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

Insured Programs
Fund - 56301

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Charges for Services	19,391,349	18,076,914	17,244,024	(4.6%)	(832,890)
Miscellaneous Revenue	343,969	192,212	285,070	48.3%	92,858
Fund Balance Appropriation	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					
Personnel Expenses	981,941	992,717	1,024,693	3.2%	31,976
Employer Provided Benefits	83,252	86,418	132,908	53.8%	46,490
Operating Expenses	15,935,085	17,650,763	16,732,830	(5.2%)	(917,933)
Capital Outlay	0	3	3	0.0%	0
Transfers to Other Funds	32,311	40,147	0	(100.0%)	(40,147)
Other Uses	91,864	79,643	138,660	74.1%	59,017
TOTAL EXPENDITURES	**17,124,453**	**18,849,691**	**18,029,094**	**(4.4%)**	**(820,597)**

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

INSURED PROGRAMS
FUND 56301

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES
Municipal Code Section 24.4
This internal service fund accumulates and allocates the costs of all external insurance policies.

MAJOR PROGRAMS AND SERVICES
The Risk Management division administers the miscellaneous insurance program for the City and Jacksonville Port Authority. Along with other policies, the City maintains polies for property, aviation / hull, blanket crime, special events, auto, and cyber security.

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

REVENUE
Charges for Services
This category contains billings to the City departments and government agencies for premiums paid from this fund, and is directly related to the budgeted expenditures in this fund.

Miscellaneous Revenue
This category contains the fund's estimated FY 27 interest income.

Fund Balance Appropriation
Fund balance of $500,000 is being appropriated and set aside to pay insurance deductible(s) for any incidents that may occur in FY 27 which require the City to pay a deductible to its insurance carrier.

EXPENDITURES
Personnel Expenses
This category includes funding for full-time and part-time salaries, overtime, other earnings and pension costs. The category includes the impact of the 10/01/26 wage increase and other items related to the current union contracts, of the increase $9,332 is due to increased pension costs.

Employer Provided Benefits
This category includes payroll taxes, employee insurance and workers compensation costs. Of the increase in this category, $46,115 is due to a one-time true up of group health costs.

Operating Expenses
This category houses various operating expenses such as supplies, professional services, allocations from the City's various internal service providers, set aside for potential loss deductible and the City's various insurance premiums. The City's various insurance premiums make up $15,975,932 of the total within this category, the largest of which is property insurance of $11,590,262. The net decrease is being driven by a $616,721 decrease in the City's anticipated property insurance premium and a one-time decrease of $203,342 in the special events premium.

Other Uses
This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP
The authorized position cap is unchanged from the prior year.

Debt Management Fund
Fund - 57101

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Charges for Services	87,568,194	117,894,835	118,906,411	0.9%	1,011,576
Miscellaneous Revenue	6,059,603	0	0		0
Other Sources	424,745,911	559,457,954	439,813,000	(21.4%)	(119,644,954)
TOTAL REVENUE	**518,373,708**	**677,352,789**	**558,719,411**	**(17.5%)**	**(118,633,378)**
EXPENDITURES					
Debt Service	128,550,060	117,894,835	118,906,411	0.9%	1,011,576
Other Uses	411,063,833	559,457,954	439,813,000	(21.4%)	(119,644,954)
TOTAL EXPENDITURES	**539,613,893**	**677,352,789**	**558,719,411**	**(17.5%)**	**(118,633,378)**

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

DEBT MANAGEMENT FUND
FUND 57101

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES

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

REVENUE

Charges for Services

This category houses the revenue received from user departments for debt service due during FY 27.

Other Sources

This category houses the FY 27 authorized new borrowing net of any de-authorization of prior year capacity.

EXPENDITURES

Debt Service

This category includes the estimated cost of administering the fund for FY 27 and the estimated payments to various financial institutions and debt service funds for the cost of borrowed funds.

Other Uses

This category includes the FY 27 new loan amounts to be borrowed net of any de-authorization of prior year capacity. The budget ordinance 2026-504-E Schedule B4 contains a complete list debt funded items.

AUTHORIZED POSITION CAP

This fund does not contain any positions or part-time employees.

OTHER FUNDS

OTHER FUNDS

Summary of Funds

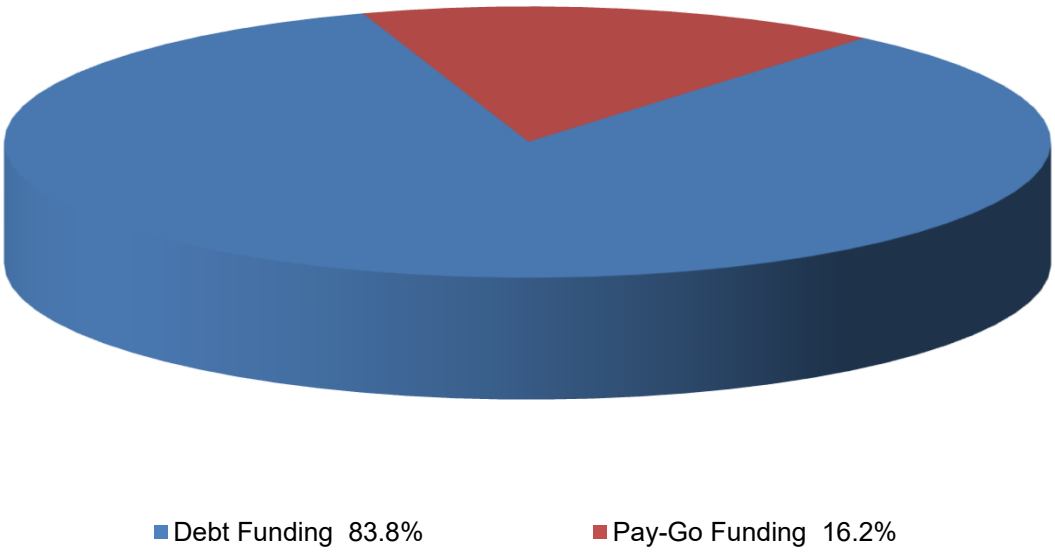
Capital Project Funds									
Fund	**Description**	**Personnel Expenses**	**Operating Expenses**	**Capital Outlay**	**Debt Service**	**Grants, Aids & Contrib.**	**Transfers to Other Funds**	**Other Uses**	**Approved Budget**
15113	Jacksonville Veterans & Military Family Community Center & Facilities			400,000					**400,000**
32102	General Capital Projects			348,648					**348,648**
32111	Authorized Capital Projects			(2,000,000)					**(2,000,000)**
32124	Authorized Capital Projects - FY23 and Forward			277,423,740					**277,423,740**
43105	Solid Waste General Capital Projects			8,850,000					**8,850,000**
44102	Stormwater Services - Capital Projects			11,239,781					**11,239,781**
47125	City Venues Capital Project Fund			221,600,000					**221,600,000**
	Total Capital Project Funds	**0**	**0**	**517,862,169**	**0**	**0**	**0**	**0**	**517,862,169**

Permanent Funds									
Fund	**Description**	**Personnel Expenses**	**Operating Expenses**	**Capital Outlay**	**Debt Service**	**Grants, Aids & Contrib.**	**Transfers to Other Funds**	**Other Uses**	**Approved Budget**
05102	Art In Public Places Permanent Fund								**0**
	Total Component Units	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Pension Funds									
Fund	**Description**	**Personnel Expenses**	**Operating Expenses**	**Capital Outlay**	**Debt Service**	**Grants, Aids & Contrib.**	**Transfers to Other Funds**	**Other Uses**	**Approved Budget**
65101	General Employees Pension Trust	627,205	23,129,726	1				606,178	**24,363,110**
65103	Correctional Officers Pension Trust		3,865,241					24,340	**3,889,581**
65110	GEDC Survivor & Disability Plan		224,385						**224,385**
65111	PSDC Survivor & Disability Plan		109,098						**109,098**
	Total Trust and Agency Funds	**627,205**	**27,328,450**	**1**	**0**	**0**	**0**	**630,518**	**28,586,174**

CAPITAL PROJECT FUNDS

REVENUE BY CATEGORY



Jacksonville Veterans and Military Family Community Center and Facilities
Fund - 15113

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Other Sources	0	0	400,000		400,000
TOTAL REVENUE	**0**	**0**	**400,000**		**400,000**
EXPENDITURES					
Capital Outlay	0	0	400,000		400,000
TOTAL EXPENDITURES	**0**	**0**	**400,000**		**400,000**

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

JACKSONVILLE VETERANS & MILITARY FAMILY COMMUNITY CENTER & FACILITIES
FUND 15113

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES
This fund was created as part of ordinance 2025-641-E to house a single capital project; project 010847 Veterans Community Center.

REVENUE
Other Sources
This category houses the FY 27 debt funding for project 010847 Veterans Community Center.

EXPENDITURES
Capital Outlay
This category contains the FY 27 funding for project 010847 Veterans Community Center.

AUTHORIZED POSITION CAP
This fund does not contain any positions or part-time employees.

General Capital Projects
Fund - 32102

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved 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)
Other Sources	1,030,000	0	0		0
Transfers From Other Funds	10,882	0	0		0
TOTAL REVENUE	**1,357,037**	**916,446**	**348,648**	**(62.0%)**	**(567,798)**
EXPENDITURES					
Operating Expenses	7,111	0	0		0
Capital Outlay	1,478,250	916,446	348,648	(62.0%)	(567,798)
Other Uses	42,190	0	0		0
TOTAL EXPENDITURES	**1,527,551**	**916,446**	**348,648**	**(62.0%)**	**(567,798)**

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

GENERAL CAPITAL PROJECTS
FUND 32102

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES

This all-years capital project fund contains the appropriation of available revenue which will be used to help fund project(s) in the FY 27 Capital Improvement Plan.

MAJOR PROGRAMS AND SERVICES

Project 001207 Sidewalk Maintenance Construction:
Revenue collected for sidewalk deviations pursuant to code section 654.137 (d) (1) and 111.550 are deposited into this fund and are appropriated annually for the construction of sidewalks throughout the City.

Project 001113 Jacksonville Beach Pier:
Lease revenue received for the Jacksonville Beach Pier is deposited into this fund and are appropriated annually to fund capital maintenance at the pier.

REVENUE

Charges for Services
This category includes the available sidewalk deviation revenue of $179,616 and Jacksonville Beach Pier lease revenue of $169,032.

EXPENDITURES

Capital Outlay
Funding is being used for the projects below:

- Project No. 001113 Jacksonville Beach Pier $169,032
- Project No. 001207 Sidewalk Maintenance Construction $179,616

A complete list of all projects by funding source can be found in the Capital Projects section of this document. Individual project sheets, including the impact of projects on future operating expenses, can be found in the FY 27-31 Approved CIP online at https://www.jacksonville.gov/Departments/Finance/Budget.

AUTHORIZED POSITION CAP

This fund does not contain any positions or part-time employees.

Authorized Capital Projects
Fund - 32111

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Miscellaneous Revenue	(1)	0	0		0
Other Sources	34,065,816	(1,011,381)	(2,000,000)	97.7%	(988,619)
Transfers From Other Funds	97,947,467	0	0		0
TOTAL REVENUE	**132,013,282**	**(1,011,381)**	**(2,000,000)**	**97.7%**	**(988,619)**
EXPENDITURES					
Capital Outlay	83,360,008	(11,381)	(2,000,000)	17473.1%	(1,988,619)
Transfers to Other Funds	15,500	0	0		0
Other Uses	(430,971)	(1,000,000)	0	(100.0%)	1,000,000
TOTAL EXPENDITURES	**82,944,537**	**(1,011,381)**	**(2,000,000)**	**97.7%**	**(988,619)**

AUTHORIZED POSITION CAP

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

AUTHORIZED CAPITAL PROJECTS
FUND 32111

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES
This fund currently houses available unappropriated revenue, all-years budget adjustment entries to close project(s), and/or any budgetary transfers of prior year appropriations to fund project(s) included in the FY 27 Capital Improvement Plan.

REVENUE
Other Sources
The FY 27 budget includes a one-time adjustment to deauthorize $2.0 million in debt funding in prior year project 001362 Combined 911 Comm Center Facility.

EXPENDITURES
Capital Outlay
This category contains the deauthorization of $2.0 million of debt capacity mentioned above.

A complete list of all projects by funding source can be found in the Capital Projects section of this document. Individual project sheets, including the impact of projects on future operating expenses, can be found in the FY 27-31 Approved CIP online at https://www.jacksonville.gov/Departments/Finance/Budget.

AUTHORIZED POSITION CAP
This fund does not contain any positions or part-time employees.

Authorized Capital Projects - FY23 and Forward
Fund - 32124

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Miscellaneous Revenue	874,626	0	3,000,000		3,000,000
Other Sources	185,188,773	277,237,316	211,540,586	(23.7%)	(65,696,730)
Transfers From Other Funds	31,473,069	72,291,084	62,883,154	(13.0%)	(9,407,930)
TOTAL REVENUE	**217,536,468**	**349,528,400**	**277,423,740**	**(20.6%)**	**(72,104,660)**
EXPENDITURES					
Operating Expenses	(349)	0	0		0
Capital Outlay	237,058,130	349,528,400	277,423,740	(20.6%)	(72,104,660)
Transfers to Other Funds	25,750	0	0		0
TOTAL EXPENDITURES	**237,083,531**	**349,528,400**	**277,423,740**	**(20.6%)**	**(72,104,660)**

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

AUTHORIZED CAPITAL PROJECTS – FY23 AND FORWARD
FUND 32124

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES

This fund currently houses the FY 27 Capital Improvement Plan - General Capital Improvement Projects. Projects can be funded with pay-go sources, such as interest income and transfers from other funds as well as with debt. Other funds with revenue use restrictions may also contribute funding to the Capital Improvement Plan, however the bulk of the project funding resides within this fund. A complete list of projects by funding source can be found in the Capital Projects section of this document.

REVENUE

Miscellaneous Revenue

This category houses a one-time contribution from the Jacksonville Jaguars for the Bay Street Pedestrian Safety Improvements project pursuant to ordinance 2026-057-E.

Other Sources

This category houses the total amount of debt required to fund the adopted FY 27 Capital Improvement Plan – General Capital Improvement Projects.

Transfers From Other Funds

This category houses various transfers from other funds for projects in the FY 27 Capital Improvement Plan. The decrease is due to a smaller amount being transferred from the Better Jacksonville Plan in relation to the BJP work plan pursuant to ordinance 2024-700-E.

EXPENDITURES

Capital Outlay

All available funding, both pay-go and debt, are being used to fund the adopted FY 27 Capital Improvement Plan – General Capital Improvement Projects.

A complete list of all projects by funding source can be found in the Capital Projects section of this document. Individual project sheets, including the impact of projects on future operating expenses, can be found in the FY 27-31 Approved CIP online at https://www.jacksonville.gov/Departments/Finance/Budget.

AUTHORIZED POSITION CAP

This fund does not contain any positions or part-time employees.

Solid Waste - Capital Projects
Fund - 43105

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Miscellaneous Revenue	(511,163)	0	0		0
Other Sources	11,160,000	43,300,000	8,850,000	(79.6%)	(34,450,000)
TOTAL REVENUE	**10,648,837**	**43,300,000**	**8,850,000**	**(79.6%)**	**(34,450,000)**
EXPENDITURES					
Capital Outlay	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	Approved FY 2026 - 2027	Change
Full Time Positions	0	0	0
Part Time Hours	0	0	0

SOLID WASTE GENERAL CAPITAL PROJECTS
FUND 43105

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES
This fund currently houses the FY 27 Solid Waste Capital Improvement Projects related to the solid waste activity and does not contain capital improvement projects related to mitigation.

REVENUE
Other Sources
This category houses the total amount of debt required to fund the adopted FY 27 Capital Improvement Plan – Solid Waste Projects.

EXPENDITURES
Capital Outlay
This category houses the authorized funding for the FY 27 Solid Waste Capital Improvement Plan:

➢ Countywide Environmental Compliance	$2,000,000
➢ Hema Road Dump	$750,000
➢ Hollybrook Park Environmental Assessment and Remediation	$2,000,000
➢ McCoy's Creek Waste Oil Petroleum Discharge	$500,000
➢ Trail Ridge Landfill Expansion	$3,600,000

A complete list of all projects by funding source can be found in the Capital Projects section of this document. Individual project sheets, including the impact of projects on future operating expenses, can be found in the FY 27-31 Approved CIP online at https://www.jacksonville.gov/Departments/Finance/Budget.

AUTHORIZED POSITION CAP
This fund does not contain any positions or part-time employees.

Stormwater Services - Capital Projects
Fund - 44102

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Charges for Services	277,489	0	0		0
Miscellaneous Revenue	53,635	0	0		0
Transfers From Other Funds	11,618,891	11,431,799	11,239,781	(1.7%)	(192,018)
TOTAL REVENUE	**11,950,015**	**11,431,799**	**11,239,781**	**(1.7%)**	**(192,018)**
EXPENDITURES					
Operating Expenses	(351)	0	0		0
Capital Outlay	8,848,654	11,431,799	11,239,781	(1.7%)	(192,018)
TOTAL EXPENDITURES	**8,848,303**	**11,431,799**	**11,239,781**	**(1.7%)**	**(192,018)**

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

STORMWATER SERVICES – CAPITAL PROJECTS
FUND 44102

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES

Municipal Code Section 754.112

The Stormwater Services – Capital Projects fund houses the funding for capital projects financed by stormwater user fees, excess retained earnings and investment earnings. Stormwater revenues are not the only funding source for stormwater projects, projects are also funded with general revenues and as such are found in the General Government section of the FY 27-31 Approved CIP.

REVENUE

Transfers from Other Funds

This category houses the transfer from the Stormwater Services fund (FD 44101). Municipal code section 754.112 established in FY 16 requires that a set amount of the annual stormwater user fee be used for stormwater projects. The current code states that the greater of $4.0 million or 15% of the total revenue received is appropriate for stormwater capital project and no less than $6.0 million be spent on drainage system rehabilitation (DSR) capital projects. This formula along with the estimated stormwater fee, budgeted in the Stormwater Services fund (FD 44101), determines the amount of this transfer.

EXPENDITURES

Capital Outlay

This category houses the authorized funding for the FY 27 Stormwater Capital Improvement Plan:

➢ Benton Street Drainage Improvements	$281,923
➢ Drainage System Rehabilitation	$6,000,000
➢ Forest Trail Drainage Improvements	$300,000
➢ Hogan's Creek Stormwater Improvements	$1,645,657
➢ Hopkins Creek Regional Stormwater Improvements	$1,600,000
➢ Hyde Park Road Drainage Improvements	$112,201
➢ Natures Hollow Way Drainage Improvements	$300,000
➢ Stormwater Project Development & Feasibility Studies	$250,000
➢ Stormwater Pump Stations - Capital Maintenance	$150,000
➢ Upstream Fishing Creek Drainage Improvements	$600,000

A complete list of all projects by funding source can be found in the Capital Projects section of this document. Individual project sheets, including the impact of projects on future operating expenses, can be found in the FY 27-31 Approved CIP online at https://www.jacksonville.gov/Departments/Finance/Budget.

AUTHORIZED POSITION CAP

This fund does not contain any positions or part-time employees.

City Venues - Capital Projects
Fund - 47125

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Miscellaneous Revenue	0	0	6,607,233		6,607,233
Other Sources	164,924,000	238,598,000	214,992,767	(9.9%)	(23,605,233)
Transfers From Other Funds	0	500,000	0	(100.0%)	(500,000)
TOTAL REVENUE	**164,924,000**	**239,098,000**	**221,600,000**	**(7.3%)**	**(17,498,000)**
EXPENDITURES					
Capital Outlay	53,675,652	239,098,000	221,600,000	(7.3%)	(17,498,000)
TOTAL EXPENDITURES	**53,675,652**	**239,098,000**	**221,600,000**	**(7.3%)**	**(17,498,000)**

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

CITY VENUES CAPITAL PROJECT FUND
FUND 47125

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES
This fund currently houses the FY 27 City Venue Capital Improvement Projects.

REVENUE
Miscellaneous Revenue
This category houses a repayment from the venue management company related to the return of FY 25 overage of the City's operating subsidy.

Other Sources
This category houses the total amount of debt required to fund the adopted FY 27 Capital Improvement Plan – City Venues Projects.

EXPENDITURES
Capital Outlay
This category houses the authorized funding for the FY 27 City Venues Capital Improvement Plan:

- Convention Center $850,000
- Football Stadium $220,000,000
- Performing Arts Center $500,000
- Ritz Theatre $250,000

A complete list of all projects by funding source can be found in the Capital Projects section of this document. Individual project sheets, including the impact of projects on future operating expenses, can be found in the FY 27-31 Approved CIP online at https://www.jacksonville.gov/Departments/Finance/Budget.

AUTHORIZED POSITION CAP
This fund does not contain any positions or part-time employees.

General Employees Pension Trust
Fund - 65101

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Miscellaneous Revenue	320,151,939	21,722,749	24,363,110	12.2%	2,640,361
TOTAL REVENUE	**320,151,939**	**21,722,749**	**24,363,110**	**12.2%**	**2,640,361**
EXPENDITURES					
Personnel Expenses	468,182	526,070	546,795	3.9%	20,725
Employer Provided Benefits	49,985	50,573	80,410	59.0%	29,837
Operating Expenses	239,374,581	20,696,758	23,129,726	11.8%	2,432,968
Capital Outlay	0	1	1	0.0%	0
Other Uses	53,046,860	449,347	606,178	34.9%	156,831
TOTAL EXPENDITURES	**292,939,608**	**21,722,749**	**24,363,110**	**12.2%**	**2,640,361**

AUTHORIZED POSITION CAP	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change
Full Time Positions	5	5	0
Part Time Hours	1,300	1,300	0

GENERAL EMPLOYEES PENSION TRUST
FUND 65101

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES

The General Employees' Pension Fund is the City's defined benefit pension fund for general employees which closed to new employees effective October 1, 2017. This fund records both employee and employer contributions, investment earnings, benefit payments and administrative expenses for the General Employees' Pension Fund. In addition to the City's general employees, this plan covers employees at various Independent Authorities such as the Jacksonville Housing Authority and JEA. This plan also includes state-funded employees at Clerk of the Courts.

The employees' contribution rate is 10% with 0.3% being distributed to the disability plan. All new employees are required to enroll in the General Employees' Defined Contribution plan.

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

SERVICE LEVELS

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

REVENUE

Miscellaneous Revenue

This amount represents the revenue needed to balance the fund.

EXPENDITURES

Personnel Expenses

This category includes funding for full-time and part-time salaries, overtime and other earnings, as well as parking stipends, and pension costs. The category includes the impact of the 10/01/26 wage increase and other items related to the current union contracts.

Employer Provided Benefits

This category includes employer-paid payroll taxes, employee insurance and other employee benefit costs including workers compensation costs. The increase of $29,837 is mainly due to a one-time true up of group health costs.

Operating Expenses

This category contains various small operating costs as well as $23.13 million in professional services for the City's money manager fees, actuary fees, portfolio consultants and pension counsel. The money manager fees are the largest component and are driven by the level of assets in the fund and the fee percentage charged. The net increase in this category is primarily driven by increase in professional services.

Other Uses

This category houses the charge for the City's indirect cost recovery study.

AUTHORIZED POSITION CAP

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

Correctional Officers Pension Trust
Fund - 65103

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Miscellaneous Revenue	35,653,432	3,348,714	3,889,581	16.2%	540,867
TOTAL REVENUE	**35,653,432**	**3,348,714**	**3,889,581**	**16.2%**	**540,867**
EXPENDITURES					
Operating Expenses	25,523,295	3,339,383	3,865,241	15.7%	525,858
Other Uses	1,534,480	9,331	24,340	160.9%	15,009
TOTAL EXPENDITURES	**27,057,775**	**3,348,714**	**3,889,581**	**16.2%**	**540,867**

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

CORRECTIONAL OFFICERS PENSION TRUST
FUND 65103

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES

The Correctional Officers' Pension Fund was established to provide pension benefits and protection for the correctional officers of the City of Jacksonville. In prior years, the Correctional Officers' Pension Fund was partially funded by an administrative surcharge of $20 per person arrested and booked into the City's correctional facilities. As part of collective bargaining, this revenue is now being sent to the Fraternal Order of Police.

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

SERVICE LEVELS

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

REVENUE

Miscellaneous Revenue

This amount represents the revenue needed to balance the fund.

EXPENDITURES

Operating Expenses

This category includes $3.74 million in professional services for costs and fees to various money managers to manage the Correctional Officers' pension fund investments, and $126,529 in supervision allocation from the General Employees' Pension Trust (FD 65101). The change in this category is mainly driven by an increase of $518,647 in professional services costs.

Other Uses

This category houses the charge for the City's indirect cost recovery study.

GEDC Survivor & Disability Plan
Fund - 65110

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Miscellaneous Revenue	4,182,558	228,366	224,385	(1.7%)	(3,981)
TOTAL REVENUE	**4,182,558**	**228,366**	**224,385**	**(1.7%)**	**(3,981)**
EXPENDITURES					
Operating Expenses	786,894	228,366	224,385	(1.7%)	(3,981)
TOTAL EXPENDITURES	**786,894**	**228,366**	**224,385**	**(1.7%)**	**(3,981)**

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

GEDC SURVIVOR AND DISABILITY PENSION
FUND 65110

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

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

REVENUE
Miscellaneous Revenue
This amount represents the revenue needed to balance the fund.

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

PSDC Survivor & Disability Plan
Fund - 65111

	Actuals FY 2024 - 2025	Adopted FY 2025 - 2026	Approved FY 2026 - 2027	Change From Prior Year Percent	Change From Prior Year Dollar
REVENUE					
Miscellaneous Revenue	1,791,559	109,247	109,098	(0.1%)	(149)
TOTAL REVENUE	**1,791,559**	**109,247**	**109,098**	**(0.1%)**	**(149)**
EXPENDITURES					
Operating Expenses	167,694	109,247	109,098	(0.1%)	(149)
TOTAL EXPENDITURES	**167,694**	**109,247**	**109,098**	**(0.1%)**	**(149)**

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

PSDS SURVIVOR AND DISABILITY PLAN
FUND 65111

AUTHORIZATION, PURPOSE, AND ALLOWABLE USES

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

SERVICE LEVELS

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

REVENUE

Miscellaneous Revenue

This amount represents the revenue needed to balance the fund.

EXPENDITURES

Operating Expenses

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

Page Left Blank Intentionally

For Easier Viewing of Data and

Tables For Those Using Non-Electronic

Versions of This Document

CAPITAL PROJECTS

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

INTRODUCTION

The Capital Improvement Plan (CIP) is a multi-year forecast of major capital buildings, infrastructure, and other needs. The City of Jacksonville has adopted in Jacksonville Municipal Code Chapter 106, Part 1 Section 106.109 Capital Improvement Funding a "Five-Year Capital Improvements Plan that is designed to be financially feasible and provides the funding source and amount of funding for the capital costs of each project, and the funding source and amount of funding for the anticipated post-construction operation costs of each project". The Five-Year Capital Improvements Plan shall be filed and approved each fiscal year concurrently with the annual budget.

The adopted Capital Improvement Plan (CIP) for a five-year period, beginning October 1, 2026, through the fiscal year ending September 30, 2031, includes location, funding and expenses for projects with current fiscal year appropriations.

The CIP incorporates needs identified in the Capital Improvements Element (CIE) required under the Growth Management Act of 1985. The CIE focuses on anticipated infrastructure requirements based on service level standards and the land use plan adopted by the City Council to prevent deficiencies in level of services.

In addition to the needs identified in the CIE, the CIP includes other improvements not covered by the Growth Management Act such as Public Safety, Targeted Economic Development, Public Facilities (primarily public buildings), and Environmental factors.

Capital projects are budgeted on an "all years" basis, an accounting practice used for funds that may need to carry over from one fiscal year to the next for a defined purpose such as funding a specific capital project or a grant.

PROCESS

Chapter 122 of the Jacksonville Municipal Code requires that the CIP be prepared annually by the City of Jacksonville's Finance Department through submittals received from various City departments, independent authorities, and agencies.

Departments complete a CIP request form with detailed project information and use a standardized matrix to score projects prior to submitting them to the Finance Department. The projects are then reviewed by the Departments of Public Works, Planning & Development, and Finance for reasonableness related to costs, operating budget and level of service impact. The Mayor's Budget Review Committee (MBRC) makes the final recommendation of projects for the Mayor's review and approval. The City Council then receives the Mayor's Proposed Five-Year CIP with the Proposed Annual Budget in July. Once adopted by the City Council the first fiscal year of the CIP becomes the city's Capital Improvement Budget for that year.

A typical capital project is planned and executed in the following phases:

Engineering & Design: These are costs incurred by the City to design a project in accordance with the scope of work set forth in the development phase. This includes professional consultant fees, legal and technical documentation, constructability review, data collection, advertising, assessment of alternatives related to project design, construction management services, and bid reviews.

Land Acquisition & Site Preparation: These costs are incurred by the City for the purchase of land, easements and right-of-way. This also includes purchase price, surveys, appraisals, environmental audit, permitting, legal costs, maps, charts, aerial photography, and other costs such as wetlands restoration.

Construction: This includes costs incurred by the City for all construction-related tasks required to place a project in service. This includes project construction contracts, professional and technical assistance, advertising, legal and technical documentation, costs, inspections, testing, and permitting.

Capital Equipment: This includes costs incurred by the City for all capital equipment related to the needs of the specific facility/project. This includes public safety, telecommunications and AV equipment.

Per Chapter 122, Part 6, Ordinance Code:

Capital Improvement Project. Excluded from the term and definition of Capital Improvement shall be all Community Redevelopment Area Projects. Capital Improvement Project *means* a planned undertaking of the City or an independent agency that leads to the acquisition, construction, or extension of the useful life of capital assets. Capital assets include things such as land, buildings, parks, streets, utilities, and other items of value from which the community derives benefit. To constitute a capital improvement project, the project must:

1. Have a total cost greater than $100,000 and a useful life of more than ten years,
2. Be a one-time outlay, which is non-recurring in nature.
3. Add to, enhance the value of, or extend the life of the City's physical assets.
4. Major equipment purchases must be associated with a Capital Improvement Project and must meet the criteria in item 1 above to be included as a Capital Improvement Project.

Any project which meets the definition of a Capital Improvement Project must be included in the Capital Improvement Plan, regardless of funding source.

Excluded from the definition of Capital Improvement Projects are:

i. City vehicular equipment purchases. Fleet appropriations are to be considered within the Operating Budget.
ii. Expenditures for maintenance supplies and materials or replacement items which shall be budgeted as operating items.
iii. Purchases involving ongoing debt service or lease/purchase costs which shall be budgeted in the Operating Budget.
iv. All routine resurfacing of streets, recurring annual items and routine maintenance and repair.

(b) **Capital Improvement Plan**. The Capital Improvement Plan (CIP) is a comprehensive five-year plan of proposed capital improvement projects, intended to identify and balance the capital needs of the community within the fiscal capabilities and limitations of the city budget. It is a significant element of the annual budget process and intended to be binding on future years to fulfill the purposes set forth above. While the CIP is updated annually and subject to change as emergencies arise or projects are delayed by circumstances beyond our control, the annual focus primarily will be on the fifth year of the plan as new projects are added. The first year of the plan is the basis for actual appropriations authorized by the City Council for capital projects when adopting the Annual Budget. The remaining four years establish priorities for future capital improvement projects.

(c) **Capital Improvement Plan Budget.** Capital Improvement Plan Budget shall be submitted annually with the City Annual Budget and is the first year of the Capital Improvement Plan. The required elements of the Capital Improvement Plan Budget are set forth in Section 122.603(b), Ordinance Code.

ADOPTED FIVE-YEAR CIP

The adopted CIP contains 159 updated and/or new projects at $1,206,287,819 for the next five years. This reflects a continued investment to provide for the health, safety and quality of life for our citizens. To assist in balancing and prioritizing needs across the City, departments identify projects by one of the following "Program Areas."

Drainage - Project that improves drainage conditions and reduces flooding

Environment/Quality of Life - Project that would promote or improve the environment for the citizens of Jacksonville (e.g. water treatment plants)

Parks - Project with buildings, grounds and/or recreational facilities within the park boundaries, also including the Preservation Project

Public Facilities – Project for facilities designated for primarily citizen use and includes facilities such as the county courthouse, arena and baseball park

Public Safety - Project relating to public safety including facilities

Roads/Infrastructure/Transportation – Project dedicated to expanding and widening roads; interchanges, overpasses and intersection improvements; and includes road resurfacing, sidewalks/bike paths, as well as landscaping/tree planting along road improvement projects

Targeted Economic Development – Project is used to stimulate growth and revitalization by providing grants and loans for infrastructure, public improvements, and project development

CAPITAL PROJECTS OPERATING IMPACT

The CIP is an integral element of the City's budgeting process. The cost of operating new or expanded facilities or infrastructure can be significant and will be included in the operating budget in the fiscal year when the assets become operational. In addition, the future operating impacts are incorporated into the five-year forecast that accompanies the Budget. More information can be found on the individual project sheets contained in this section on expenditures and operating impact related to each project.

CAPITAL GIFTS TO THE CITY

In 2024 legislation (2024-046-E) was passed to amend various sections in Ordinance Code Chapter 106 – Budget and Accounting Code – and Chapter 113 – Gifts to the City – to limit the use of monetary or non-monetary in-kind gifts or donations to the City for capital improvement projects or other purposes without City Council appropriation. Sec. 106.441 was amended to provide that the Mayor and the City Council are authorized to accept monetary or non-monetary (in-kind services) gifts, bequests and donations to the City. The amendment provides that no gift, donation, in-kind service or other donation, regardless of the amount, may be used to "alter, demolish, relocate, transform or in any way modify any City-owned or managed property, object, thing or anything else of substance without prior Council approval and appropriation."

Chapter 113 was amended to add reference to procedures for the receipt of donations of in-kind goods or services for which the fair market value of the donation exceeds or is less than $500,000, both of which contain a requirement that all in-kind donations shall be accepted only through resolution or (in certain cases where necessary due to conditional terms) ordinance approved by the Council.

RECURRING ANNUAL CAPITAL MAINTENANCE

The CIP annually includes various appropriations which meet and/or exceed all the required minimums set forth via 2015-428-E for recurring capital maintenance needs. A detailed list of those projects and adopted appropriations can be found in the following pages contained in this section.

CITY OF JACKSONVILLE

FY 2027 - 2031 APPROVED CAPITAL IMPROVEMENT PLAN

GENERAL CAPITAL IMPROVEMENT PROGRAM

Funding Source	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
Debt Management Fund	$209,940,586	$165,822,000	$141,175,000	$0	$0
Fuel and Bed Tax	$22,450,350	$22,900,000	$22,400,000	$0	$0
Prior Year Revenue	$8,333,817	$800,000	$0	$0	$0
Grant Funding	$8,517,180	$0	$0	$0	$0
Pay-Go: Transfer From Other Funds	$16,068,154	$100,000	$0	$0	$0
Pay-Go: Transfer Stormwater Operating	$0	$0	$0	$0	$0
Pay-Go: Transfer From BJP	$50,295,000	$38,550,000	$0	$0	$0
F.I.N.D Projects	$2,900,000	$0	$0	$0	$0
Total Per Year	**$318,505,087**	**$228,172,000**	**$163,575,000**	**$0**	**$0**

Dept	Program Area	Project Name	Total Cost	Prev. Approved	Current Year	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
FR	Public Safety	Combined 911 Comm Center Facility & Back	$9,500,000	$11,500,000	$0	($2,000,000)	$0	$0	$0	$0
FR	Public Safety	Fire Station #66 - New	$10,400,000	$11,900,000	$0	($1,500,000)	$0	$0	$0	$0
FR	Public Safety	Fire Station #67 - New	$11,800,000	$0	$13,300,000	($1,500,000)	$0	$0	$0	$0
FR	Public Safety	Fire Station #77 - New	$13,792,000	$0	$0	$0	$13,792,000	$0	$0	$0
FR	Public Facilities	711 Liberty Street (FDLE Bldg. Renovation)	$5,000,000	$0	$0	$5,000,000	$0	$0	$0	$0
FR	Public Facilities	Fire Station Capital Maintenance Misc Improvements	$10,617,587	$6,617,587	$1,000,000	$1,000,000	$1,000,000	$1,000,000	$0	$0
PW	Public Safety	Public Safety and Security Infrastructure - Courthouse Com	$1,000,000	$0	$0	$1,000,000	$0	$0	$0	$0
PW	Public Safety	Public Safety and Security Infrastructure - Ed Ball	$2,000,000	$0	$0	$2,000,000	$0	$0	$0	$0
PW	Roads / Infrastructure / Transportation	11th St, 12th St Connector	$3,600,118	$1,600,118	$1,000,000	$1,000,000	$0	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Acree Road Bridge Replacement	$15,000,000	$1,500,000	$3,750,000	$9,750,000	$0	$0	$0	$0
PW	Roads / Infrastructure / Transportation	ADA Compliance-Curb Ramps Sidewalks	$74,399,644	$59,229,209	$3,907,598	$3,422,837	$3,920,000	$3,920,000	$0	$0
PW	Roads / Infrastructure / Transportation	Alta Drive Bridge	$4,300,000	$700,000	$0	$0	$3,600,000	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Angel Lakes Sidewalk & Drainage Improvements	$8,100,000	$1,500,000	$4,500,000	$0	$2,100,000	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Arlington Road Bridge	$4,000,000	$3,000,000	$0	$1,000,000	$0	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Armsdale Rd-Duval Rd Improvements	$7,200,573	$5,500,573	$1,200,000	$500,000	$0	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Art Museum Drive Sidewalks	$7,500,000	$0	$0	$1,800,000	$5,700,000	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Bay Street Pedestrian Safety Improvements	$6,000,000	$0	$3,000,000	$3,000,000	$0	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Belfort Road Widening	$8,000,000	$7,200,000	$0	$0	$800,000	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Belvedere Street Sidewalks	$500,000	$0	$0	$500,000	$0	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Brady Road Sidewalk	$500,000	$0	$0	$500,000	$0	$0	$0	$0
PW	Roads / Infrastructure / Transportation	CDBG FY27 Public Works - Sidewalks	$500,000	$0	$0	$500,000	$0	$0	$0	$0
PW	Roads / Infrastructure / Transportation	CDBG FY27 PW- Resurfacing (Right of Way and Stormwat	$4,817,180	$0	$0	$4,817,180	$0	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Cedar Point Road Bridges	$4,636,366	$3,536,366	$0	$0	$1,100,000	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Cedar Point Sidewalk	$504,551	$4,551	$0	$500,000	$0	$0	$0	$0

Dept	Program Area	Project Name	Total Cost	Prev. Approved	Current Year	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
PW	Roads / Infrastructure / Transportation	Chaffee Road	$75,919,882	$51,275,868	$17,200,000	$7,444,014	$0	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Collins Road / Blanding to Pine Verde	$41,250,000	$24,150,000	$2,300,000	$0	$6,700,000	$8,100,000	$0	$0
PW	Roads / Infrastructure / Transportation	Countywide Bulkhead-Assessment, Repair, Replacement	$4,890,085	$2,890,085	$500,000	$500,000	$500,000	$500,000	$0	$0
PW	Roads / Infrastructure / Transportation	Countywide Intersection Imp,Brge-Bridges	$18,981,183	$11,704,020	$500,000	$2,977,163	$1,900,000	$1,900,000	$0	$0
PW	Roads / Infrastructure / Transportation	Countywide Intersection Imp-Intersection	$7,908,553	$3,506,247	($97,694)	$1,500,000	$1,500,000	$1,500,000	$0	$0
PW	Roads / Infrastructure / Transportation	Dinsmore Area Sidewalks	$4,400,000	$500,000	$500,000	$0	$1,700,000	$1,700,000	$0	$0
PW	Roads / Infrastructure / Transportation	Dutton Island Road Complete Streets	$980,000	$0	$0	$0	$980,000	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Emerald Trail - Hogan 's Creek to Riverwalk	$30,000,000	$6,000,000	$8,000,000	$8,000,000	$4,000,000	$4,000,000	$0	$0
PW	Roads / Infrastructure / Transportation	Hamilton St Box Culvert Extension/Sidewalk Connection	$2,500,000	$0	$480,000	$1,020,000	$1,000,000	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Hardscape - County Wide Maintenance & Repair	$14,500,000	$10,500,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000	$0	$0
PW	Roads / Infrastructure / Transportation	I- 10 to Ramona Outfall Ditch Restoration	$500,000	$0	$0	$500,000	$0	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Lobrano Court Drainage Improvements	$500,000	$0	$0	$500,000	$0	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Main Street Bridge Pedestrian Ramp	$2,357,692	$0	$257,692	$2,100,000	$0	$0	$0	$0
PW	Roads / Infrastructure / Transportation	McCoy's Creek Branches	$23,503,305	$13,754,188	$2,249,117	$0	$7,500,000	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Monument Road Improvements	$2,200,000	$0	$0	$0	$800,000	$1,400,000	$0	$0
PW	Roads / Infrastructure / Transportation	Neptune Beach - Kings Rd Roundabout	$2,220,000	$0	$0	$520,000	$1,700,000	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Neptune Beach Ped Crossings	$190,000	$0	$0	$190,000	$0	$0	$0	$0
PW	Roads / Infrastructure / Transportation	New Berlin Rd(Cedar Pt To Starrt/Pulsky)	$52,756,553	$22,756,553	$20,000,000	$0	$0	$10,000,000	$0	$0
PW	Roads / Infrastructure / Transportation	Northbank Riverwalk - Northbank Bulkhead	$74,645,425	$51,645,425	$5,000,000	$9,000,000	$9,000,000	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Old Middleburg 103rd - Branan Field - 01	$115,443,576	$80,543,576	$20,000,000	$6,400,000	$8,500,000	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Overhead Pedestrian Signal – Duval Station Road	$1,010,000	$0	$210,000	$800,000	$0	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Overhead Pedestrian Signal -Golfair Blvd. & APR Academy	$600,000	$0	$0	$0	$0	$600,000	$0	$0
PW	Roads / Infrastructure / Transportation	Pavement Markings	$12,649,241	$9,091,252	$557,989	$1,000,000	$1,000,000	$1,000,000	$0	$0
PW	Roads / Infrastructure / Transportation	Penman Road Complete Street	$20,500,000	$8,000,000	$7,500,000	$0	$0	$5,000,000	$0	$0
PW	Roads / Infrastructure / Transportation	Railroad Crossings	$7,931,116	$7,381,116	$0	$50,000	$250,000	$250,000	$0	$0
PW	Roads / Infrastructure / Transportation	Resiliency Infrastructure Improvements	$34,650,000	$30,900,000	$1,250,000	$1,250,000	$1,250,000	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Roadway Resurfacing - Roadway Resurfacing	$372,932,603	$256,542,603	$22,500,000	$31,130,000	$31,380,000	$31,380,000	$0	$0
PW	Roads / Infrastructure / Transportation	Roadway Safety Project - Roadway Safety Project-Ped X-I	$4,345,000	$2,845,000	$500,000	$500,000	$250,000	$250,000	$0	$0
PW	Roads / Infrastructure / Transportation	Roadway Sign Stripe And Signal	$33,835,013	$28,767,475	$867,538	$1,400,000	$1,400,000	$1,400,000	$0	$0
PW	Roads / Infrastructure / Transportation	Seabreeze Drive Drainage Improvement	$320,000	$0	$0	$320,000	$0	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Sedgemoore Drive Drainage Improvements	$1,323,000	$973,000	$0	$350,000	$0	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Sidewalk Construction - New	$7,457,246	$5,957,246	$250,000	$750,000	$250,000	$250,000	$0	$0
PW	Roads / Infrastructure / Transportation	Sidewalk Maintenance Construction	$1,352,559	$256,497	$916,446	$179,616	$0	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Sidewalk-Curb Construction And Repair	$67,729,239	$48,645,685	$1,083,554	$6,000,000	$6,000,000	$6,000,000	$0	$0
PW	Roads / Infrastructure / Transportation	St Johns River - St Johns River Bulkhead, Assess & Resto	$13,564,019	$9,564,019	$0	$2,000,000	$2,000,000	$0	$0	$0
PW	Roads / Infrastructure / Transportation	St. Augustine Rd. Bicycle Improvements	$885,169	$0	$0	$885,169	$0	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Stadium Parking Milling, Resurfacing and Pipe De-Silting	$3,600,000	$0	$0	$0	$3,600,000	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Sunbeam Road Underdrain Replacement Project – Phase	$1,000,000	$0	$0	$1,000,000	$0	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Traffic Calming	$2,595,042	$1,283,670	$686,372	$200,000	$200,000	$225,000	$0	$0

Dept	Program Area	Project Name	Total Cost	Prev. Approved	Current Year	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
PW	Roads / Infrastructure / Transportation	Traffic Signal –NEW -University Blvd. and Edenfield Rd.	$1,840,000	$0	$0	$240,000	$1,600,000	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Traffic Signal –Rebuild -Oak St. and Barrs St.	$800,000	$0	$0	$0	$0	$800,000	$0	$0
PW	Roads / Infrastructure / Transportation	Traffic Signal –Rebuild -Stockton St. & Oak St.	$800,000	$0	$0	$0	$0	$800,000	$0	$0
PW	Roads / Infrastructure / Transportation	Traffic Signalization - Fiber Optic	$1,939,427	$1,550,000	($610,573)	$500,000	$500,000	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Traffic Signalization-Countywide	$2,993,890	$243,890	$550,000	$1,100,000	$550,000	$550,000	$0	$0
PW	Roads / Infrastructure / Transportation	Traffic Street Lights	$3,851,263	$3,401,263	$150,000	$100,000	$100,000	$100,000	$0	$0
PW	Roads / Infrastructure / Transportation	Trout River Blvd Sidewalk (New)	$1,800,000	$0	$300,000	$1,500,000	$0	$0	$0	$0
PW	Roads / Infrastructure / Transportation	Water-Wastewater System Fund	$248,395,456	$164,395,456	$9,000,000	$25,000,000	$25,000,000	$25,000,000	$0	$0
PW	Roads / Infrastructure / Transportation	Widening of Lane Avenue North	$10,880,000	$6,000,000	($1,370,000)	$3,000,000	$3,000,000	$250,000	$0	$0
PW	Roads / Infrastructure / Transportation	Woodside Street Underdrain Drainage Improvements	$625,000	$0	$0	$625,000	$0	$0	$0	$0
PW	Environmental / Quality of Life	Jax Ash Site Pollution Remediation	$200,142,425	$192,142,425	$2,000,000	$2,000,000	$2,000,000	$2,000,000	$0	$0
PW	Public Facilities	Building Inspection Buildout - Ed Ball	$460,000	$0	$100,000	$360,000	$0	$0	$0	$0
PW	Public Facilities	CDBG FY27 Public Works - Edward Waters University	$200,000	$0	$0	$200,000	$0	$0	$0	$0
PW	Public Facilities	Charles Webb Wesconnett Regional Library Roof Replace	$380,000	$0	$0	$380,000	$0	$0	$0	$0
PW	Public Facilities	COJ Highrise Buildings Two-way Communication	$225,000	$0	$0	$225,000	$0	$0	$0	$0
PW	Public Facilities	Ed Ball Building Fire Marshal's Plan Review Office	$0	$0	$360,000	($360,000)	$0	$0	$0	$0
PW	Public Facilities	Ed Ball Chilled Water	$2,500,000	$2,000,000	$0	$500,000	$0	$0	$0	$0
PW	Public Facilities	Ed Ball Parking Garage Elevator Modernization	$600,000	$0	$0	$0	$0	$600,000	$0	$0
PW	Public Facilities	Equestrian Center - Mounted Unit Facility	$11,250,000	$3,250,000	$0	$8,000,000	$0	$0	$0	$0
PW	Public Facilities	Facilities Capital Maintenance-Govt	$45,306,161	$39,306,161	$1,500,000	$1,500,000	$1,500,000	$1,500,000	$0	$0
PW	Public Facilities	Facilities Capital Maintenance-Govt - Facilities Cap Assess	$5,089,546	$3,089,546	$500,000	$500,000	$500,000	$500,000	$0	$0
PW	Public Facilities	Florida Theatre - Facility Improvements	$18,975,000	$8,975,000	$2,500,000	$2,500,000	$2,500,000	$2,500,000	$0	$0
PW	Public Facilities	Household Hazardous Waste Facility	$3,400,000	$0	$400,000	$3,000,000	$0	$0	$0	$0
PW	Public Facilities	Jacksonville Beach Pier	$4,625,503	$4,456,471	$0	$169,032	$0	$0	$0	$0
PW	Public Facilities	Mandarin Branch Library Roof Replacement	$1,534,000	$0	$0	$234,000	$1,300,000	$0	$0	$0
PW	Public Facilities	Mary Singleton Senior Center HVAC Improvements	$450,000	$0	$0	$0	$450,000	$0	$0	$0
PW	Public Facilities	Murray Hill Branch Library Roof Replacement	$138,000	$0	$0	$138,000	$0	$0	$0	$0
PW	Public Facilities	Pablo Creek Regional Library Roof Replacement	$390,000	$0	$0	$390,000	$0	$0	$0	$0
PW	Public Facilities	Pretrial Detention Facility - Pretrial Det Fac-Cell Door Syste	$20,000,000	$10,000,000	$2,500,000	$2,500,000	$2,500,000	$2,500,000	$0	$0
PW	Public Facilities	Public Buildings - Roofing	$8,459,895	$4,859,895	$600,000	$1,000,000	$1,000,000	$1,000,000	$0	$0
PW	Public Facilities	Regency Square Library Roof Replacement	$330,000	$0	$0	$330,000	$0	$0	$0	$0
PW	Public Facilities	San Marco Branch Library Roof Replacement	$252,000	$0	$0	$252,000	$0	$0	$0	$0
PW	Public Facilities	South Mandarin Branch Library Roof Replacement	$237,000	$0	$0	$237,000	$0	$0	$0	$0
PW	Public Facilities	Southeast Regional Library Roof Replacement	$448,000	$0	$0	$448,000	$0	$0	$0	$0
PW	Public Facilities	UF Health Capital Improvements	$294,000,000	$198,000,000	$24,000,000	$24,000,000	$24,000,000	$24,000,000	$0	$0
PW	Public Facilities	University Park Branch Library Roof Replacement	$600,000	$0	$0	$600,000	$0	$0	$0	$0
PW	Public Facilities	Veterans Community Center	$9,637,874	$637,874	$0	$400,000	$8,600,000	$0	$0	$0
PW	Public Facilities	Water Street Garage Maintenance + Repairs	$2,000,000	$0	$0	$1,000,000	$1,000,000	$0	$0	$0
PW	Public Facilities	West Branch Library Roof Replacement	$336,000	$0	$0	$336,000	$0	$0	$0	$0

Dept	Program Area	Project Name	Total Cost	Prev. Approved	Current Year	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
PW	Drainage	Drainage System Rehabilitation – DSR General Capital Pr	$31,510,798	$5,910,798	$6,000,000	$7,600,000	$6,000,000	$6,000,000	$0	$0
PW	Drainage	Major Outfall Ditch Restoration/Cleaning	$39,839,612	$17,500,000	$4,339,612	$6,000,000	$6,000,000	$6,000,000	$0	$0
PW	Drainage	San Jose Blvd Drainage	$250,000	$0	$0	$250,000	$0	$0	$0	$0
PW	Drainage	Underdrain Replacements	$3,126,483	$1,126,483	$500,000	$500,000	$500,000	$500,000	$0	$0
PL	Public Facilities	Brentwood Branch Replacement	$15,188,976	$8,188,976	$0	$7,000,000	$0	$0	$0	$0
PL	Public Facilities	Brown Eastside Branch Replacement	$1,100,000	$0	$0	$0	$0	$1,100,000	$0	$0
PL	Public Facilities	Main Library - Collaborative Spaces	$1,220,900	$220,900	$0	$1,000,000	$0	$0	$0	$0
PL	Public Facilities	Master Plan - Libraries	$750,000	$0	$0	$750,000	$0	$0	$0	$0
PL	Public Facilities	Oceanway Center - Oceanway Library Replacement	$26,850,190	$18,850,190	$0	$8,000,000	$0	$0	$0	$0
PR	Public Facilities	Countywide Parks - Pool Maintenance & Upgrades	$5,997,482	$3,997,482	$500,000	$500,000	$500,000	$500,000	$0	$0
PR	Public Facilities	MOSH Building Relocation & Park Design	$50,000,000	$3,000,000	$20,000,000	$27,000,000	$0	$0	$0	$0
PR	Parks / Preservation Land / Wetland	Brentwood Golf Course	$3,000,000	$1,000,000	$0	$0	$0	$2,000,000	$0	$0
PR	Parks / Preservation Land / Wetland	Countywide Parks & Recreation Projects	$52,286,631	$39,286,631	$4,000,000	$3,000,000	$3,000,000	$3,000,000	$0	$0
PR	Parks / Preservation Land / Wetland	Downtown Dredging	$3,905,000	$550,000	$0	$3,355,000	$0	$0	$0	$0
PR	Parks / Preservation Land / Wetland	Hanna Park Campground Improvements/Upgrades	$174,362	$0	$0	$74,362	$100,000	$0	$0	$0
PR	Parks / Preservation Land / Wetland	James Weldon Johnson Park	$7,000,000	$2,250,000	($1,000,000)	$5,000,000	$750,000	$0	$0	$0
PR	Parks / Preservation Land / Wetland	Lonnie Miller Regional Park - Phase 2 Masterplan	$25,362,413	$6,512,413	$0	$10,000,000	$8,850,000	$0	$0	$0
PR	Parks / Preservation Land / Wetland	Mallison Park	$1,177,720	$177,720	$0	$0	$0	$1,000,000	$0	$0
PR	Parks / Preservation Land / Wetland	Palmetto Leaves Boardwalk/Bridge	$1,500,000	$0	$0	$1,500,000	$0	$0	$0	$0
PR	Parks / Preservation Land / Wetland	Ritz Pocket Park	$0	$1,300,000	$0	($1,300,000)	$0	$0	$0	$0
PR	Parks / Preservation Land / Wetland	Riverfront Plaza	$78,532,308	$33,250,000	$20,282,308	$25,000,000	$0	$0	$0	$0
PR	Parks / Preservation Land / Wetland	Riverside Park - Duckpond	$2,735,869	$2,035,869	$0	$700,000	$0	$0	$0	$0
PR	Parks / Preservation Land / Wetland	Shipyards West Park	$74,700,000	$15,000,000	$54,700,000	$5,000,000	$0	$0	$0	$0
PR	Parks / Preservation Land / Wetland	Sisters Creek Dock Extension & Bathhouse	$3,520,000	$770,000	$0	$2,750,000	$0	$0	$0	$0
PR	Parks / Preservation Land / Wetland	Taye Brown Regional Park Improvements	$891,488	$236,178	$364,596	$290,714	$0	$0	$0	$0
PR	Parks / Preservation Land / Wetland	TK Stokes Boat Ramp Bulkhead	$275,000	$0	$0	$275,000	$0	$0	$0	$0
ED	Roads / Infrastructure / Transportation	Cecil Mega Site Rail Spur	$10,827,779	$8,000,000	$1,000,000	$1,827,779	$0	$0	$0	$0
ED	Roads / Infrastructure / Transportation	Logistics Lane Road Extension	$2,972,221	$3,700,000	$500,000	($1,227,779)	$0	$0	$0	$0
ED	Environmental / Quality of Life	Cecil Commerce Center - Wetlands	$5,600,000	$5,600,000	$0	$0	$0	$0	$0	$0
SW	Drainage	Hopkins Creek Regional Stormwater Improvements	$8,000,000	$3,776,000	$4,224,000	$0	$0	$0	$0	$0

CITY OF JACKSONVILLE

FY 2027 - 2031 APPROVED CAPITAL IMPROVEMENT PLAN

CITY VENUES CAPITAL IMPROVEMENT PROGRAM

Funding Source	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
Debt Management Fund	$214,992,767	$178,877,951	$0	$0	$0
Fuel and Bed Tax	$0	$0	$0	$0	$0
Prior Year Revenue	$0	$0	$0	$0	$0
Grant Funding	$6,607,233	$0	$0	$0	$0
Pay-Go: Transfer From Other Funds	$0	$0	$0	$0	$0
Pay-Go: Transfer Stormwater Operating	$0	$0	$0	$0	$0
Pay-Go: Transfer From BJP	$0	$0	$0	$0	$0
F.I.N.D Projects	$0	$0	$0	$0	$0
Total Per Year	**$221,600,000**	**$178,877,951**	**$0**	**$0**	**$0**

Dept	Program Area	Project Name	Total Cost	Prev. Approved	Current Year	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
PW	Public Facilities	Municipal Stadium Renovations - 2024	$775,000,000	$166,433,964	$210,000,000	$220,000,000	$178,566,036	$0	$0	$0
ASM	Public Facilities	Building Systems-Prime Osborn Conv Ctr	$12,090,000	$11,790,000	$150,000	$150,000	$0	$0	$0	$0
ASM	Public Facilities	Concourse Flooring Replacement - VVMA	$60,000	$1,000,000	$875,000	($1,815,000)	$0	$0	$0	$0
ASM	Public Facilities	Covered Flex Field	$8,760,000	$0	$8,760,000	$0	$0	$0	$0	$0
ASM	Public Facilities	Freight Elevator Modernization - VVMA	$815,000	$0	$0	$815,000	$0	$0	$0	$0
ASM	Public Facilities	HVAC Upgrades and Replacements - VVMA	$1,000,000	$0	$0	$1,000,000	$0	$0	$0	$0
ASM	Public Facilities	Interior Finishes-Prime Osborn Conv Ctr	$3,300,000	$2,450,000	$500,000	$350,000	$0	$0	$0	$0
ASM	Public Facilities	Jacoby Hall - PAC	$1,000,000	$0	$500,000	$500,000	$0	$0	$0	$0
ASM	Public Facilities	Ritz Theatre Improvements - Building Systems - Ritz Theat	$4,860,260	$3,398,345	$950,000	$200,000	$311,915	$0	$0	$0
ASM	Public Facilities	Ritz Theatre Improvements - Security Improve - Ritz Theatr	$370,000	$270,000	$50,000	$50,000	$0	$0	$0	$0
ASM	Public Facilities	Security Improvements Prime Osb Conv Ctr	$1,295,000	$795,000	$350,000	$150,000	$0	$0	$0	$0
ASM	Public Facilities	Waterproofing-Roof Replacement Prime Osb	$2,150,000	$1,850,000	$100,000	$200,000	$0	$0	$0	$0

CITY OF JACKSONVILLE

FY 2027 - 2031 APPROVED CAPITAL IMPROVEMENT PLAN

SOLID WASTE CAPITAL IMPROVEMENT PROGRAM

Funding Source	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
Debt Management Fund	$8,850,000	$39,750,000	$2,000,000	$0	$0
Fuel and Bed Tax	$0	$0	$0	$0	$0
Prior Year Revenue	$0	$0	$0	$0	$0
Grant Funding	$0	$0	$0	$0	$0
Pay-Go: Transfer From Other Funds	$0	$0	$0	$0	$0
Pay-Go: Transfer Stormwater Operating	$0	$0	$0	$0	$0
Pay-Go: Transfer From BJP	$0	$0	$0	$0	$0
F.I.N.D Projects	$0	$0	$0	$0	$0
Total Per Year	**$8,850,000**	**$39,750,000**	**$2,000,000**	**$0**	**$0**

Dept	Program Area	Project Name	Total Cost	Prev. Approved	Current Year	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
SD	Environmental / Quality of Life	Environmental Compliance - County Wide	$31,365,731	$20,365,731	$5,000,000	$2,000,000	$2,000,000	$2,000,000	$0	$0
SD	Environmental / Quality of Life	Hema Road Dump	$6,250,000	$3,750,000	$1,500,000	$750,000	$250,000	$0	$0	$0
SD	Environmental / Quality of Life	Hollybrook Park Environmental Assessment and Remediati	$29,800,000	$13,500,000	$14,300,000	$2,000,000	$0	$0	$0	$0
SD	Environmental / Quality of Life	McCoy's Creek Waste Oil Petroleum Discharge	$15,500,000	$10,500,000	$4,500,000	$500,000	$0	$0	$0	$0
SD	Environmental / Quality of Life	Trail Ridge Landfill Const & Expansion - Trail Ridge Landfill	$144,747,333	$85,647,333	$18,000,000	$3,600,000	$37,500,000	$0	$0	$0

CITY OF JACKSONVILLE

FY 2027 - 2031 APPROVED CAPITAL IMPROVEMENT PLAN

STORMWATER CAPITAL IMPROVEMENT PROGRAM

Funding Source	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
Debt Management Fund	$0	$0	$0	$0	$0
Fuel and Bed Tax	$0	$0	$0	$0	$0
Prior Year Revenue	$0	$0	$0	$0	$0
Grant Funding	$0	$0	$0	$0	$0
Pay-Go: Transfer From Other Funds	$0	$0	$0	$0	$0
Pay-Go: Transfer Stormwater Operating	$11,239,781	$12,900,000	$20,818,000	$0	$0
Pay-Go: Transfer From BJP	$0	$0	$0	$0	$0
F.I.N.D Projects	$0	$0	$0	$0	$0
Total Per Year	**$11,239,781**	**$12,900,000**	**$20,818,000**	**$0**	**$0**

Dept	Program Area	Project Name	Total Cost	Prev. Approved	Current Year	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
SW	Roads / Infrastructure / Transportation	Upstream Fishing Creek Drainage Improvements	$2,818,000	$0	$0	$600,000	$0	$2,218,000	$0	$0
SW	Drainage	Benton Street Drainage Improvements	$281,923	$0	$0	$281,923	$0	$0	$0	$0
SW	Drainage	Drainage System Rehabilitation - Drainage System Rehabil	$187,412,766	$160,412,766	$6,000,000	$6,000,000	$7,500,000	$7,500,000	$0	$0
SW	Drainage	Forest Trail Drainage Improvements	$5,300,000	$5,000,000	$0	$300,000	$0	$0	$0	$0
SW	Drainage	Gadsden Court Drainage Improvements	$700,000	$0	$0	$0	$0	$700,000	$0	$0
SW	Drainage	Hogan's Creek Stormwater Improvements	$16,645,657	$0	$0	$1,645,657	$5,000,000	$10,000,000	$0	$0
SW	Drainage	Hopkins Creek Regional Stormwater Improvements	$1,600,000	$0	$0	$1,600,000	$0	$0	$0	$0
SW	Drainage	Hyde Park Road Drainage Improvements	$490,000	$0	$377,799	$112,201	$0	$0	$0	$0
SW	Drainage	Natures Hollow Way Drainage Improvements	$850,000	$0	$550,000	$300,000	$0	$0	$0	$0
SW	Drainage	Stormwater Project Development & Feasibility Studies	$2,250,000	$1,250,000	$250,000	$250,000	$250,000	$250,000	$0	$0
SW	Drainage	Stormwater Pump Stations -Ca pital Maintenance	$1,500,000	$900,000	$150,000	$150,000	$150,000	$150,000	$0	$0

FY 2026-2027 CAPITAL PROJECT FUNDING

The Capital Improvement Plan is the city's financially feasible plan of capital projects. The adopted FY 2026-2027 annual budget includes $560 million for capital projects, including $126 million of pay-go funding including; transfers from the City's annual operating revenue, estimated local option and constitutional gas taxes and grant funding.

RECURRING ANNUAL CAPITAL MAINTENANCE

Code section 106.219
"The City is establishing appropriate guidelines and parameters for future recurring capital maintenance budgets. Guidelines that are too low do not provide adequate funds to maintain the public investment in previously constructed facilities and lead to capital maintenance backlogs that can overburden both financial and human resources. Guidelines that are too high may result in excessive demands on the annual budget and limit the City's ability to invest in new projects…"

These minimums and targets, along with the proposed budget amounts, must be included with the Mayor's Capital Improvement Plan presented to City Council. The FY 26-27 budget includes various appropriations which meet and/or exceed all the required minimums set forth in this section.

A list of the FY 2026-2027 projects and budget amounts are included below:

Capital Maintenance Area	Suggested Minimum	Target	FY26-27 Approved
Bulkhead Repair/Replace	$ 1,500,000	$ 2,500,000	$ 11,775,000
Drainage System Rehab (DSR)	$ 6,000,000	$ 6,000,000	$ 16,989,124
Facilities Capital Maintenance	$ 1,500,000	$ 3,500,000	$ 3,000,000
Intersection Improvements	$ 1,000,000	$ 1,500,000	$ 1,500,000
Park Capital Maintenance	$ 2,000,000	$ 3,000,000	$ 3,000,000
Pavement Markings	$ 350,000	$ 750,000	$ 1,000,000
Periodic Maintenance - Bridge Repair/Replacement	$ 3,000,000	$ 4,000,000	$ 13,750,000
Railroad Crossings	$ 50,000	$ 50,000	$ 50,000
Roadway Resurfacing	$ 12,000,000	$ 18,000,000	$ 35,947,180
Roadway Safety Program	$ 250,000	$ 500,000	$ 500,000
Roadway Signal Repair and Upgrade	$ 2,000,000	$ 2,500,000	$ 3,000,000
Sidewalk "New"	$ 250,000	$ 500,000	$ 6,050,000
Sidewalk Repair	$ 2,000,000	$ 3,000,000	$ 6,179,616
Traffic Calming	$ 150,000	$ 150,000	$ 200,000
Traffic Street Lights	$ 75,000	$ 150,000	$ 100,000

FY 2026-2027 ADOPTED CAPITAL IMPROVEMENT PROGRAM BUDGET

The following reports detail the FY 2026-2027 Capital Improvement Program projects by area, project and funding source.

CITY OF JACKSONVILLE
FY2027 APPROVED CAPITAL IMPROVEMENT PROGRAM
ALL FUNDING SOURCE

	FY 26-27
Debt Management Fund	$209,940,586
Fuel and Bed Tax	$22,450,350
Prior Year Revenue	$8,333,817
Grant Funding	$3,000,000
Pay-Go: Transfer From Other Funds	$12,588,154
Pay-Go: Transfer Stormwater Operating	$0
Pay-Go: Transfer From BJP	$50,295,000
F.I.N.D Projects	$0
	$306,607,907

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	$3,422,837	$0	$22,837	$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	$7,444,014	$4,720,936	$0	$2,200,000	$0	$523,078	$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 Communicat	$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	$2,977,163	$0	$2,977,163	$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	$7,600,000	$1,600,000	$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	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	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
PW	Old Middleburg 103rd - Branan Field - 01	$6,400,000	$1,000,000	$0	$4,900,000	$0	$0	$0	$500,000	$0
PW	Overhead Pedestrian Signal – Duval Station	$800,000	$800,000	$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	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 Jose Blvd Drainage	$250,000	$250,000	$0	$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 Signal –NEW -University Blvd. and Ede	$240,000	$240,000	$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	$5,000,000	$5,000,000	$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)	($3,000,000)	$0	$0	$0	$1,772,221	$0	$0	$0

CITY OF JACKSONVILLE

FY2027 APPROVED CITY VENUES CAPITAL IMPROVEMENT PROGRAM

ALL FUNDING SOURCE

	FY 26-27
Debt Management Fund	$214,992,767
Fuel and Bed Tax	$0
Prior Year Revenue	$6,607,233
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
	$221,600,000

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	$150,000	$0	$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	$3,692,233	$0	$0	$0	$0	$0
ASM	Freight Elevator Modernization - VVMA	$815,000	$0	$0	$815,000	$0	$0	$0	$0	$0
ASM	HVAC Upgrades and Replacements - VVMA	$1,000,000	$0	$0	$1,000,000	$0	$0	$0	$0	$0
ASM	Interior Finishes-Prime Osborn Conv Ctr	$350,000	$0	$0	$350,000	$0	$0	$0	$0	$0
ASM	Jacoby Hall - PAC	$500,000	$500,000	$0	$0	$0	$0	$0	$0	$0
ASM	Ritz Theatre Improvements - Building System	$200,000	$0	$0	$200,000	$0	$0	$0	$0	$0
ASM	Ritz Theatre Improvements - Security Improve	$50,000	$0	$0	$50,000	$0	$0	$0	$0	$0
ASM	Security Improvements Prime Osb Conv Ctr	$150,000	$0	$0	$150,000	$0	$0	$0	$0	$0
ASM	Waterproofing-Roof Replacement Prime Osb	$200,000	$0	$0	$200,000	$0	$0	$0	$0	$0

CITY OF JACKSONVILLE

FY2027 APPROVED 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 a	$2,000,000	$2,000,000	$0	$0	$0	$0	$0	$0	$0
SD	McCoy's Creek Waste Oil Petroleum Discharg	$500,000	$500,000	$0	$0	$0	$0	$0	$0	$0
SD	Trail Ridge Landfill Const & Expansion - Trail	$3,600,000	$3,600,000	$0	$0	$0	$0	$0	$0	$0

CITY OF JACKSONVILLE

FY2027 APPROVED 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	Benton Street Drainage Improvements	$281,923	$0	$0	$0	$0	$0	$281,923	$0	$0
SW	Drainage System Rehabilitation - Drainage Sy	$6,000,000	$0	$0	$0	$0	$0	$6,000,000	$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	Hopkins Creek Regional Stormwater Improve	$1,600,000	$0	$0	$0	$0	$0	$1,600,000	$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	$250,000	$0	$0	$0	$0	$0	$250,000	$0	$0
SW	Stormwater Pump Stations - Capital Maintena	$150,000	$0	$0	$0	$0	$0	$150,000	$0	$0
SW	Upstream Fishing Creek Drainage Improveme	$600,000	$0	$0	$0	$0	$0	$600,000	$0	$0

IT SYSTEM DEVELOPMENT PROGRAM

Code Section 106.207 IT System Development Program Budget

(a) Annually in July in conjunction with the Budget legislation, an IT Systems Development Program Budget shall be submitted. The IT System Development Program Budget shall include a list of major technology initiatives projects for five years and the funding source for the following fiscal year, coterminous with the budget fiscal year.

(b) Annually in March, the Technology Solutions department shall review and submit the recurring maintenance needs and make recommendation to the City Council Finance Committee in advance of IT Systems Development Program Budget on modifications to the recurring annual capital expenses suggested minimums and targets.

The Technology Solutions department has identified specific IT programs that will transform the way City departments and citizens interact with each other to work more efficiently. These programs will improve the quality of interaction for the citizens with the government by allowing citizens to have access to City Hall and City departments electronically, refresh aging and obsolete infrastructure and improve efficiency in City government.

The following reports detail the IT Five-Year Plan approved on ordinance 2026-507-E.

FISCAL YEAR 2027 - 2031 IT SYSTEM DEVELOPMENT PROJECTS

Projects by Funding Source

	Prior Year	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
Debt Management Funds	72,709,602	10,270,071	8,544,551	4,834,360	3,990,578	3,544,834
Pay- Go: Equipment/Radio Refresh	23,027,645	2,670,111	3,460,000	3,460,000	3,460,000	3,460,000
Project On-Going Operating Cost	-	-	255,500	15,810	26,000	5,000
Pay-Go: Other	13,273,636	679,929	3,641,371	780,264	1,080,264	600,000
ARP Funding	356,732	-	-	-	-	-
Total Per Year	**109,367,615**	**13,620,111**	**15,901,422**	**9,090,434**	**8,556,842**	**7,609,834**

Functional Area	Program Area	Project Title	Previous Capital Appropriation	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
Building Inspection	Application - Department Specific	Enterprise Permit and Land Use Management - Phase II	-	-	2,940,145	-	-	-
JFRD	Application - Department Specific	JFRD Electronic Patient Care Reporting system	500,000	200,000	150,000	-	-	-
Grants and Contract Compliance	Application - Department Specific	Grants Management Module - CBA	-	327,500	50,500	-	-	-
Public Libraries	Application - Department Specific	Library Print and Computer Management System	-	400,000	50,000	-	-	-
Citywide	Enterprise Solution	Financial / Resource Management System ERP - 1Cloud	44,256,912	-	-	-	-	-
Citywide	Enterprise Solution	Personnel / Payroll Management System ERP - 1Cloud	11,750,000	10,270,071	3,275,912	1,000,000	115,744	1,000,000
Citywide	Enterprise Solution	Enterprise Permit and Land Use Management	8,902,500	-	-	-	-	-
Citywide	Enterprise Solution	Citywide Customer Experience Platform	2,445,979	300,000	300,000	300,000	300,000	-
ITD	Infrastructure / Equipment	Cyber Security Infrastructure	2,298,000	(663,985)	300,000	300,000	300,000	300,000
ITD	Infrasturture / Equipment	Disaster Recovery and City Business Continuity	1,792,381	116,414	101,226	180,264	180,264	-
ITD	Infrasturture / Equipment	Network Infrastructure Upgrade	4,200,000	-	-	-	-	-
ITD	Infrasturture / Equipment	Enterprise Phone System Upgrade to Cloud	-	-	-	-	300,000	300,000
Citywide	Equipment Refresh	Computer, Laptop and Tablet Equipment Refresh	8,566,359	582,636	1,000,000	1,000,000	1,000,000	1,000,000
ITD	Equipment Refresh	Network Equipment Refresh	4,611,552	488,955	500,000	500,000	500,000	500,000
ITD	Equipment Refresh	Server Equipment Refresh	3,133,088	37,400	135,000	135,000	135,000	135,000
JFRD	Equipment Refresh	JFRD Mobile Data Terminal Refresh	2,532,924	291,762	300,000	300,000	300,000	300,000
JSO	Equipment Refresh	Jacksonville Sheriff's Office - IT Equipment Refresh	4,183,722	939,358	1,200,000	1,200,000	1,200,000	1,200,000
JSO - Camera	Equipment Refresh	Jacksonville Sheriff's Office - Camera Refresh	-	330,000	330,000	330,000	330,000	330,000
Citywide	Radio Comm. and Systems	Ed Ball - Radio Tower and Backup System	4,804,147	-	-	-	-	-
Citywide	Radio Comm. and Systems	Radio Tower Antenna Infrastructure Replacement	2,391,551	-	-	-	-	-
Citywide	Radio Comm. and Systems	Radio System - Interoperability Upgrade	-	-	933,639	10,810	-	-
Citywide	Radio Comm. and Systems	Radios Dispatch Console Refresh	-	-	4,335,000	3,834,360	1,330,000	-
Citywide	Radio Comm. and Systems	Radio Site Expansion - Montgomery Correctional	2,998,500	-	-	-	-	-
Citywide	Radio Comm. and Systems	Radio Site Expansion - Mayport Road	-	-	-	-	2,565,834	-
Citywide	Radio Comm. and Systems	Radio Site Expansion - Orange Picker Road	-	-	-	-	-	2,544,834

PROJECT TITLE:
Enterprise Permit and Land Use Management - Phase II

FUNCTIONAL AREA / AGENCY:
Building Inspection

PROGRAM AREA:
Application - Department Specific

PREVIOUS CAPITAL FUNDING:
$0

PROJECT COMPLETION DATE:
FY 28-29

FUNDING SOURCE-CAPITALIZED COST:
Pay-Go: Departmental Billings

Project Description:
EPLU Phase II represents the next phase of the City's Building Inspection System modernization, expanding upon the foundation established through the JaxEPICS agile development initiative. This phase transitions the effort into a dedicated Capital Improvement Project (CIP) to support continued enhancement, scalability, and long-term sustainability of the platform. BID Phase II will focus on advancing system capabilities, improving user experience, and enabling more efficient permitting, inspection, and compliance processes across departments. The investment ensures the City can meet growing operational demands while delivering more responsive and streamlined services to residents, contractors, and internal stakeholders.

Level of Service Impact:
Reduce maintenance costs and provide faster turn-around time to the public and contractor/builders for inspection functions.

Capitalized Costs	Total Est. Cost	Prior Yrs. Funding	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
Software	$ 579,600			579,600			
Hardware	$ 1,660,000			1,660,000			
Professional Svcs	$ 700,545			700,545			
	$ 2,940,145	$ -	$ -	$ 2,940,145	$ -	$ -	$ -

Annual Operational Costs:	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
FTEs					
Salary / Benefits					
Software Hosting (annual increase)					
Operating Costs					
SW/HW License Maint (annual increase)					
	$ -	$ -	$ -	$ -	$ -

Estimated Savings and/or Offsets:	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
FTEs					
Operating Costs					
SW/HW Maint					
	$ -	$ -	$ -	$ -	$ -

Benefits to the Public:
Citizens will be better served with reduced time and cost and online access to a more streamlined inspection process.

PROJECT TITLE:
JFRD Electronic Patient Care Reporting system

FUNCTIONAL AREA / AGENCY:
JFRD

PROGRAM AREA:
Application - Department Specific

PREVIOUS CAPITAL FUNDING:
$500,000

PROJECT COMPLETION DATE:
FY 27-28

FUNDING SOURCE-CAPITALIZED COST:
Pay-Go: Departmental Billings/Project Transfer

Project Description:

Procure a cloud-based Electronic Patient Care Reporting reporting system to replace the current patient reporting/billing system used to capture a complete patient record of life-saving interventions which establishes the framework for the best possible patient outcomes. Electronic patient care reporting software provides a NEMSIS compliant solution for EMS providers, fire crews, and ambulances to document important patient details, treatments, signatures, and more. The current system is obsolete and lacks critical billing and patient requirements needed to comply with State requirements. Institute an electronic system for tracking the inventory, usage, and disposal of controlled medications that are carried on JFRD apparatus. This electronic system would be more efficient and accurate than the current paper form procedure.**Additional funding requested in FY27 due to JFRD requested increase in project scope.**

Level of Service Impact:

Ensures that JFRD is able to properly capture, document and report on patient information coupled with ascertaining that the agency is able to remain in compliance with State reporting requirements as well as properly track the inventory, usage and disposal of controlled medications. The comprehensive solution will be more efficient and provide greater accuracy.

Capitalized Costs	Total Est. Cost	Prior Yrs. Funding	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
Software	$ 500,000	300,000	200,000				
Capital Internal Svc	$ 51,870	51,870					
Professional Svcs	$ 148,130	148,130					
	$ 700,000	$ 500,000	$ 200,000	$ -	$ -	$ -	$ -

Annual Operational Costs:	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
FTEs					
Salary / Benefits					
Software Hosting					
Operating Costs					
SW/HW License Maintenance		150,000			
	$ -	$ 150,000	$ -	$ -	$ -

Estimated Savings and/or Offsets:	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
FTEs					
Operating Costs					
SW/HW Maint					
	$ -	$ -	$ -	$ -	$ -

Benefits to the Public:

The system will support adherence to state reporting requirements and ensure that controlled medications are properly tracked, administered and disposed.

PROJECT TITLE:	FUNCTIONAL AREA / AGENCY:	PROGRAM AREA:
Grants Management Module - CBA Grants and Contract Compliance		Application - Department Specific

PREVIOUS CAPITAL FUNDING:	PROJECT COMPLETION DATE:	FUNDING SOURCE-CAPITALIZED COST:
$0	FY 27-28	Pay-Go: Transfer In

Project Description:

This project will implement a Community-Based Assistance (CBA) grants management module as an enhancement to the City's existing Salesforce platform, in alignment with Ordinance 2026-36-E. The solution will provide a centralized system to manage the intake, review, award, and monitoring of CBA grants, improving transparency, compliance, and reporting capabilities. By leveraging the current Salesforce environment, the City will streamline processes, enhance stakeholder visibility, and ensure consistent administration of community-based funding programs.

Level of Service Impact:

Implementation of the Community-Based Assistance (CBA) grants management module within Salesforce will significantly enhance the City's ability to deliver timely, transparent, and accountable grant services. Departments will benefit from streamlined workflows, reduced manual processing, and improved tracking of applications and awards, resulting in faster turnaround times and more consistent service delivery. Additionally, enhanced reporting and compliance capabilities will strengthen oversight and ensure adherence to Ordinance 2026-36-E, improving overall service quality to both internal stakeholders and the community

Capitalized Costs	Total Est. Cost	Prior Yrs. Funding	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
Software	$ 161,300		161,300				
Hardware	$ -						
Professional Svcs	$ 166,200		166,200				
	$ 327,500	$ -	$ 327,500	$ -	$ -	$ -	$ -

Annual Operational Costs:	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
FTEs					
Salary / Benefits					
Software Hosting (annual increase)					
Operating Costs					
SW/HW License Maint (annual increase)		50,500			
	$ -	$ 50,500	$ -	$ -	$ -

Estimated Savings and/or Offsets:	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
FTEs					
Operating Costs					
SW/HW Maint					
	$ -	$ -	$ -	$ -	$ -

Benefits to the Public:

Residents and community organizations will benefit from a more transparent and efficient grants process, making it easier to apply for and track Community-Based Assistance (CBA) funding. Faster processing times and improved oversight will help ensure funds are distributed equitably and reach the community more quickly, maximizing impact.

PROJECT TITLE:
Library Print and Computer Management System

FUNCTIONAL AREA / AGENCY:
Public Libraries

PROGRAM AREA:
Application - Department Specific

PREVIOUS CAPITAL FUNDING:
$0

PROJECT COMPLETION DATE:
FY 27-28

FUNDING SOURCE-CAPITALIZED COST:
Pay-Go: Departmental Billings

Project Description:

Replace the integrated library system (ILS) which is used to manage and automate tasks and processes associated with the library's collection and user database and migrate data from the current system to a new hosted software solution. The primary function of the current software Includes circulation management, metadata and inventory control of the library's collection, acquisitions and budget controls for collections, user management and the customer facing catalog/discovery interface.

Level of Service Impact:

The comprehensive solution will streamline staff workflow and provide an interactive interface for library customers.

Capitalized Costs	Total Est. Cost	Prior Yrs. Funding	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
Software	$ 100,000	0	100,000				
Hardware	$ -	0					
Capital Internal Svc	$ 34,000	0	34,000				
Professional Svcs	$ 266,000	0	266,000				
	$ 400,000	$ -	$ 400,000	$ -	$ -	$ -	$ -

Annual Operational Costs:	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
FTEs					
Salary / Benefits					
Software Hosting		50,000			
Operating Costs					
SW/HW License Maintenance					
	$ -	$ 50,000	$ -	$ -	$ -

Estimated Savings and/or Offsets:	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
FTEs					
Operating Costs					
SW/HW Maint					
	$ -	$ -	$ -	$ -	$ -

Benefits to the Public:

PROJECT TITLE:
Financial / Resource Management System ERP - 1Cloud

FUNCTIONAL AREA / AGENCY:
Citywide

PROGRAM AREA:
Enterprise Solution

PREVIOUS CAPITAL FUNDING:
$44,256,912

PROJECT COMPLETION DATE:
FY 26-27

FUNDING SOURCE-CAPITALIZED COST:
Borrowed Funds

Project Description:

Project will consolidate multiple systems into a single hosted solution. Legacy systems to be replaced include; FAMIS, Budget Prep, JaxPro, Fixed Assets, JaxPension, Tangible Personal Property. To provide a Cloud Access Security Broker, management of Enterprise Contracts and Enterprise Data along with gathering requirements for replacing RMS and Enterprise Asset Management.

Level of Service Impact:

System should provide consolidated data and information to drive decision making with real-time views of business process performance, reduce duplicate functions, improve efficiencies and implement industry best practices while increasing the volume of processing business transactions.

Capitalized Costs	Total Est. Cost	Prior Yrs. Funding	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
Software	$ -						
Capital Internal Svc	$ 10,929,183	10,929,183					
Professional Svcs	$ 33,327,729	33,327,729					
	$ 44,256,912	$ 44,256,912	$ -	$ -	$ -	$ -	$ -

Annual Operational Costs:	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
FTEs					
Salary / Benefits					
Software Hosting					
Operating Costs					
SW/HW License Maintenance					
	$ -	$ -	$ -	$ -	$ -

Estimated Savings and/or Offsets:	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
FTEs					
Operating Costs					
SW/HW Maint					
	$ -	$ -	$ -	$ -	$ -

Benefits to the Public:

Provides faster business process transaction throughput and better transparency of where public dollars are being spent. Makes doing business with the city simpler and easier for vendors.

PROJECT TITLE:	FUNCTIONAL AREA / AGENCY:	PROGRAM AREA:
Personnel / Payroll Management System ERP - 1Cloud	Citywide	Enterprise Solution
PREVIOUS CAPITAL FUNDING:	**PROJECT COMPLETION DATE:**	**FUNDING SOURCE-CAPITALIZED COST:**
$11,750,000	FY 29-30	Borrowed Funds

Project Description:

Project is to implement Phase II of the ERP, which will replace the existing HRMS legacy systems (Oracle e-Business Suite, TAS (Time & Attendance System) an In-house developed solution) with Oracle Fusion Cloud Human Capital Management (HCM) solution. The functions of Phase II of the HCM solution include Benefits Administration, Compensation Management, Employee Self-Service, Leave Management, Manager Self-Service, Payroll, Personnel Administration, Position Control, Time and Attendance, and position side of EPM (phase III).

Level of Service Impact:

System should provide consolidated data and information to drive decision making with real-time views of business process performance, reduce duplicate functions, improve efficiencies and implement industry best practices while increasing the volume of processing business transactions.

Capitalized Costs	Total Est. Cost	Prior Yrs. Funding	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
Software	$ -	0					
Capital Internal Svc	$ 4,795,983	2,250,000	1,270,071	1,275,912			
Professional Svcs	$ 22,615,744	9,500,000	9,000,000	2,000,000	1,000,000	115,744	1,000,000
	$ 27,411,727	$ 11,750,000	$ 10,270,071	$ 3,275,912	$ 1,000,000	$ 115,744	$ 1,000,000

Annual Operational Costs:	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
FTEs					
Salary / Benefits					
Software Hosting					
Operating Costs					
SW/HW License Maintenance					
	$ -	$ -	$ -	$ -	$ -

Estimated Savings and/or Offsets:	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
FTEs					
Operating Costs					
SW/HW Maint					
	$ -	$ -	$ -	$ -	$ -

Benefits to the Public:

Provides faster business process transaction throughput and better transparency of where public dollars are being spent. Makes doing business with the city simpler and easier for vendors.

PROJECT TITLE:
Enterprise Permit and Land Use Management

FUNCTIONAL AREA / AGENCY:
Citywide

PROGRAM AREA:
Enterprise Solution

PREVIOUS CAPITAL FUNDING:
$8,902,500

PROJECT COMPLETION DATE:
FY 25-26

FUNDING SOURCE-CAPITALIZED COST:
Pay-Go: Departmental Billings

Project Description:

Develop a system to replace the Building Inspection System, Fire Prevention Inspections (FPI) System, Development Services Civil Plans and Plat Reviews System, Concurrency and Mobility Management System, Zoning Management System, Land Use and Zoning Application (LUZAP) System, Wellhead Permitting System, Construction Trades Qualifying Board (Business Licensing) System, and Special Events Permitting System.

Level of Service Impact:

The new project/solution will reduce maintenance costs and provide faster turn-around time to the public and contractor/builders for permitting, design review, and inspection functions.

Capitalized Costs	Total Est. Cost	Prior Yrs. Funding	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
Software	$ 364,818	364,818					
Capital Internal Svc	$ 5,098,058	4,320,032	778,026				
Professional Svcs	$ 3,439,624	4,217,650	(778,026)				
	$ 8,902,500	$ 8,902,500	$ -	$ -	$ -	$ -	$ -

Annual Operational Costs:	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
FTEs					
Salary / Benefits					
Software Hosting					
Operating Costs					
SW/HW License Maintenance					
	$ -	$ -	$ -	$ -	$ -

Estimated Savings and/or Offsets:	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
FTEs					
Operating Costs					
SW/HW Maint					
	$ -	$ -	$ -	$ -	$ -

Benefits to the Public:

Citizens will be better served with reduced time and cost and online access to a more streamlined permitting, design review, and inspection process.

PROJECT TITLE:
Citywide Customer Experience Platform

FUNCTIONAL AREA / AGENCY:
Citywide

PROGRAM AREA:
Enterprise Solution

PREVIOUS CAPITAL FUNDING:
$2,445,979

PROJECT COMPLETION DATE:
FY 29-30

FUNDING SOURCE-CAPITALIZED COST:
Borrowed Funds / ARP / Pay-Go

Project Description:

Implement modern Citizen Service Center tools through a multi-year effort that will enable customers and employees to easily navigate, engage, update and complete service requests. Service more citizens through new communication channels such as mobile app, chatbot with Artificial Intelligence enhanced self-service and relevant Knowledge Base Articles. Leverage the Salesforce and Oracle Cloud platforms to utilize critical Case Management functionality as requested by the Office of Economic Development and several other divisions through a phased approach. Additional year fundings are ROM for implementing additional services for Public Works, Municipal Code and Compliance, Human Rights Commission, Grants Management, Clerk of Court, and Neighborhoods.

Level of Service Impact:

These upgrades will have a massive improvement for all public divisions that need better case management systems. Using work originally implemented, we will reuse technical assets created in Year 1 of the project to replicate similar Case Management and Customer Relationship Management across multiple divisions in COJ. This will create a streamlined experience for many citizens, as well as a similar look and feel for applications and divisions across the city.

Capitalized Costs	Total Est. Cost	Prior Yrs. Funding	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
Software	$ 976,479	976,479					
Capital Internal Svc	$ 300,000	300,000					
Professional Svcs	$ 2,369,500	1,169,500	300,000	300,000	300,000	300,000	
	$ 3,645,979	$ 2,445,979	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ -

Annual Operational Costs:	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
FTEs					
Salary / Benefits					
Software Hosting					
Operating Costs					
SW/HW License Maintenance					
	$ -	$ -	$ -	$ -	$ -

Estimated Savings and/or Offsets:	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
FTEs					
Operating Costs					
SW/HW Maint					
	$ -	$ -	$ -	$ -	$ -

Benefits to the Public:

Better Customer relationship management and case management for both Citizens and COJ employees, creating a streamlined and branded experience for multiple divisions across the country.

PROJECT TITLE:
Cyber Security Infrastructure

FUNCTIONAL AREA / AGENCY:
ITD

PROGRAM AREA:
Infrastructure / Equipment

PREVIOUS CAPITAL FUNDING:
$2,298,000

PROJECT COMPLETION DATE:
Ongoing

FUNDING SOURCE-CAPITALIZED COST:
Pay-Go: Transfer In / Department Billing

Project Description:

The Rubrik solution provides the City with a robust data protection platform providing resilient backups as well as malware protection. The security solution protects data from insider threats and ransomware with air--gapped, immutable and access controlled backups. In addition to prevention, Rubrik also delivers a complete cybersecurity and ransomware remediation solution along with multiple data protection options with a single subscription license. Currently we renew the license every three years (renewal slated for January of 2025). **Going forward 1/3 of estimated cost will be set aside each fiscal year in a contingency account.**

Level of Service Impact:

Critical component of our overall cybersecurity platform

Capitalized Costs	Total Est. Cost	Prior Yrs. Funding	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
Software	$ 186,517	774,000	(587,483)				
Hardware	$ 821,411	1,179,280	(357,869)				
Capital Internal Svc	$ 26,087	44,720	(18,633)				
Professional Svcs	$ -	0					
Contingency	$ 1,800,000	300,000	300,000	300,000	300,000	300,000	300,000
	$ 2,834,015	$ 2,298,000	$ (663,985)	$ 300,000	$ 300,000	$ 300,000	$ 300,000

Annual Operational Costs:	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
FTEs					
Salary / Benefits					
Software Hosting					
Operating Costs					
SW/HW License Maintenance					
	$ -	$ -	$ -	$ -	$ -

Estimated Savings and/or Offsets:	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
FTEs					
Operating Costs					
SW/HW Maint					
	$ -	$ -	$ -	$ -	$ -

Benefits to the Public:

Faster data recovery and added protection against cyber and ransomware attaches.

PROJECT TITLE:
Disaster Recovery and City Business Continuity

FUNCTIONAL AREA / AGENCY:
ITD

PROGRAM AREA:
Infrasturture / Equipment

PREVIOUS CAPITAL FUNDING:
$1,792,381

PROJECT COMPLETION DATE:
FY 29-30

FUNDING SOURCE-CAPITALIZED COST:
Closed Projects / Pay Go

Project Description:
Eliminate single points of failure in the City's infrastructure for its critical applications and functions. This includes enhancements at multiple sites and to multiple types of systems including but not limited to the data center, network, cloud, security, and internet.

Level of Service Impact:
Eliminates single points of failure for vendor connections, cybersecurity protections, application hosting platforms, and data availability

Capitalized Costs	Total Est. Cost	Prior Yrs. Funding	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
Software	$ -						
Hardware	$ 2,097,549	1,519,381	116,414	101,226	180,264	180,264	
Capital Internal Svc	$ 273,000	273,000					
Professional Svcs	$ -						
	$ 2,370,549	$ 1,792,381	$ 116,414	$ 101,226	$ 180,264	$ 180,264	$ -

Annual Operational Costs:	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
FTEs					
Salary / Benefits					
Software Hosting (annual increase)					
Operating Costs					
SW/HW License Maint (annual increase)					
	$ -	$ -	$ -	$ -	$ -

Estimated Savings and/or Offsets:	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
FTEs					
Operating Costs					
SW/HW Maint					
	$ -	$ -	$ -	$ -	$ -

Benefits to the Public:
Reduce / eliminate downtime of critical City services including public safety.

PROJECT TITLE:
Network Infrastructure Upgrade

FUNCTIONAL AREA / AGENCY:
ITD

PROGRAM AREA:
Infrasturture / Equipment

PREVIOUS CAPITAL FUNDING:
$4,200,000

PROJECT COMPLETION DATE:
FY 25-26

FUNDING SOURCE-CAPITALIZED COST:
Borrowed Funds

Project Description:

Upgrade and replace network switches, routers and wireless access points to increase network capacity, speed and security as well as the reliability of applications running on the network. Ordinance 2024-852-E

Level of Service Impact:

Minimize network outages and business interruptions preventing productivity loss caused by outdated and unsupported equipment and increase network bandwidth and performance.

Capitalized Costs	Total Est. Cost	Prior Yrs. Funding	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
Software	$ -	0					
Hardware	$ 3,979,000	3,979,000					
Professional Svcs	$ -	0					
Capital Internal Svc	$ 221,000	221,000					
	$ 4,200,000	$ 4,200,000	$ -	$ -	$ -	$ -	$ -

Annual Operational Costs:	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
FTEs					
Salary / Benefits					
Software Hosting (annual increase)					
Operating Costs					
SW/HW License Maint (annual increase)					
	$ -	$ -	$ -	$ -	$ -

Estimated Savings and/or Offsets:	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
FTEs					
Operating Costs					
SW/HW Maint					
	$ -	$ -	$ -	$ -	$ -

Benefits to the Public:

PROJECT TITLE:	FUNCTIONAL AREA / AGENCY:	PROGRAM AREA:
Enterprise Phone System Upgrade to Cloud	ITD	Infrasturture / Equipment

PREVIOUS CAPITAL FUNDING:	PROJECT COMPLETION DATE:	FUNDING SOURCE-CAPITALIZED COST:
$0	TBD	TBD

Project Description:

The Enterprise Phone System Cloud Upgrade modernizes the City's aging telephony infrastructure by transitioning to a secure, scalable cloud-based platform. Enhances public safety, reliability, supports hybrid and remote work capabilities, and reduces long-term maintenance risk associated with end-of-life hardware. Includes the replacement of desk phones (non-capital)

Level of Service Impact:

This initiative enhances reliability, supports hybrid and remote work capabilities, and reduces long-term maintenance risk associated with end-of-life hardware. The upgrade positions the City for improved resiliency, operational continuity, and future growth.

Capitalized Costs	Total Est. Cost	Prior Yrs. Funding	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
Software	$ -						
Hardware	$ 100,000					50,000	50,000
Capital Internal Svc	$ -						
Professional Svcs	$ 500,000					250,000	250,000
	$ 600,000	$ -	$ -	$ -	$ -	$ 300,000	$ 300,000

Annual Operational Costs:	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
FTEs					
Salary / Benefits					
Software Hosting (annual increase)					
Operating Costs					
SW/HW License Maint (annual increase)					
	$ -	$ -	$ -	$ -	$ -

Estimated Savings and/or Offsets:	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
FTEs					
Operating Costs					
SW/HW Maint					
	$ -	$ -	$ -	$ -	$ -

Benefits to the Public:

Failure to modernize the City's Enterprise Phone System and transition to a cloud-based platform increases the risk of continued service disruptions and operational limitations.

PROJECT TITLE:
Computer, Laptop and Tablet Equipment Refresh

FUNCTIONAL AREA / AGENCY:
Citywide

PROGRAM AREA:
Equipment Refresh

PREVIOUS EQUIP FUNDING:
$8,566,359

PROJECT COMPLETION DATE:
Ongoing

FUNDING SOURCE-CAPITALIZED COST:
Pay-Go - Equipment Refresh

Project Description:
Replace computers and laptops in operation throughout City departments

Level of Service Impact:
Replacing these devices will help strengthen security, maximize employee efficiency, reduce downtime and decrease hardware related issues and failures.

Capitalized Costs	Total Est. Cost	Prior Yrs. Funding	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
Over $5,000	$ 1,932,735	1,932,735					
Under $5,000	$ 11,216,260	6,633,624	582,636	1,000,000	1,000,000	1,000,000	1,000,000
	$ 13,148,995	$ 8,566,359	$ 582,636	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000

Annual Operational Costs:	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
FTEs					
Salary / Benefits					
Software Hosting					
Operating Costs					
SW/HW License Maintenance					
	$ -	$ -	$ -	$ -	$ -

Estimated Savings and/or Offsets:	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
FTEs					
Operating Costs					
SW/HW Maint					
	$ -	$ -	$ -	$ -	$ -

Benefits to the Public:
COJ employees will operate with a higher degree of technologically advanced, reliable and security enabled computers.

PROJECT TITLE:	FUNCTIONAL AREA / AGENCY:	PROGRAM AREA:
Network Equipment Refresh	ITD	Equipment Refresh
PREVIOUS EQUIP FUNDING:	**PROJECT COMPLETION DATE:**	**FUNDING SOURCE-CAPITALIZED COST:**
$4,611,552	On-Going	Pay-Go - Equipment Refresh

Project Description:

Establish a recurring refresh cycle to replace network devices each year resulting in all network equipment being replaced every eight years. Each year the network replacement strategy will be reviewed to identify efficiencies and improvements in hardware/software technology based on infrastructure bandwidth, customer capacity and trending technologies.

Level of Service Impact:

Minimize network outages and business interruptions preventing productivity loss caused by outdated and unsupported equipment. Eliminate unnecessary equipment expenditures due to unsupported devices.

Capitalized Costs	Total Est. Cost	Prior Yrs. Funding	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
Over $5,000	$ 4,265,404	4,265,404					
Under $5,000	$ 2,835,103	346,148	488,955	500,000	500,000	500,000	500,000
	$ 7,100,507	$ 4,611,552	$ 488,955	$ 500,000	$ 500,000	$ 500,000	$ 500,000

Annual Operational Costs:	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
FTEs					
Salary / Benefits					
Software Hosting					
Operating Costs					
SW/HW License Maintenance					
	$ -	$ -	$ -	$ -	$ -

Estimated Savings and/or Offsets:	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
FTEs					
Operating Costs					
SW/HW Maint					
	$ -	$ -	$ -	$ -	$ -

Benefits to the Public:

City services are maintained and kept available to citizens by proactively ensuring network access continuity.

PROJECT TITLE:	FUNCTIONAL AREA / AGENCY:	PROGRAM AREA:
Server Equipment Refresh	ITD	Equipment Refresh

PREVIOUS CAPITAL FUNDING:	PROJECT COMPLETION DATE:	FUNDING SOURCE-CAPITALIZED COST:
$3,133,088	On-Going	Pay-Go - Equipment Refresh

Project Description:

Replace needed server infrastructure and equipment including those that no longer have vendor support. The server replacement strategy will be reviewed annually to identify efficiencies and improvements in hardware and software technology to virtualize some servers based on infrastructure bandwidth, customer capacity and trending technologies.

Level of Service Impact:

Equipment replacements will ensure efficient response to server issues, increase application performance and system stability, as well as reduce the cost of labor and lost productivity due to server outages and “crashes”.

Capitalized Costs	Total Est. Cost	Prior Yrs. Funding	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
Over $5,000	$ 3,133,088	3,133,088					
Under $5,000	$ 557,400	0	37,400	130,000	130,000	130,000	130,000
	$ 3,690,488	$ 3,133,088	$ 37,400	$ 130,000	$ 130,000	$ 130,000	$ 130,000

Annual Operational Costs:	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
FTEs					
Salary / Benefits					
Software Hosting Operating Costs		5,000	5,000	5,000	5,000
SW/HW License Maintenance					
	$ -	$ 5,000	$ 5,000	$ 5,000	$ 5,000

Estimated Savings and/or Offsets:	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
FTEs					
Operating Costs SW/HW Maint					
	$ -	$ -	$ -	$ -	$ -

Benefits to the Public:

City services are maintained and kept available to citizens by proactively ensuring systems continuity and preventing risks to public safety.

PROJECT TITLE:
JFRD Mobile Data Terminal Refresh

FUNCTIONAL AREA / AGENCY:
JFRD

PROGRAM AREA:
Equipment Refresh

PREVIOUS CAPITAL FUNDING:
$2,532,924

PROJECT COMPLETION DATE:
Ongoing

FUNDING SOURCE-CAPITALIZED COST:
Pay-Go: Departmental Billings

Project Description:
Replace mobile data terminals (MDT) used by Jacksonville Fire and Rescue (JFRD) that are coming off of warranty.

Level of Service Impact:
Items are replaced when the warranty expires due to the environment in which these devices are used which creates higher breakage rates and equipment failures.

Capitalized Costs	Total Est. Cost	Prior Yrs. Funding	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
Over $5,000	$ 3,872,875	2,381,113	291,762	300,000	300,000	300,000	300,000
Under $5,000	$ 151,811	151,811					
	$ 4,024,686	$ 2,532,924	$ 291,762	$ 300,000	$ 300,000	$ 300,000	$ 300,000

Annual Operational Costs:	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
FTEs					
Salary / Benefits					
Software Hosting					
Operating Costs					
SW/HW License Maintenance					
	$ -	$ -	$ -	$ -	$ -

Estimated Savings and/or Offsets:	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
FTEs					
Operating Costs					
SW/HW Maint					
	$ -	$ -	$ -	$ -	$ -

Benefits to the Public:
Devices are essential to ensure public safety as they are used by JFRD rescue personnel in various external environments that include citizen residences and hospitals.

PROJECT TITLE:
Jacksonville Sheriff's Office - IT Equipment Refresh

FUNCTIONAL AREA / AGENCY:
JSO

PROGRAM AREA:
Equipment Refresh

PREVIOUS CAPITAL FUNDING:
$4,183,722

PROJECT COMPLETION DATE:
Ongoing

FUNDING SOURCE-CAPITALIZED COST:
Pay-Go - Equipment Refresh

Project Description:
Funding to replace IT and network equipment for the Jacksonville Sheriff's Office

Level of Service Impact:
Replacing these devices will help strengthen security, maximize employee efficiency, reduce downtime and decrease hardware related issues and failures.

Capitalized Costs	Total Est. Cost	Prior Yrs. Funding	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
Over $5,000	$ 3,189,741	2,535,383	654,358				
Under $5,000	$ 6,733,339	1,648,339	285,000	1,200,000	1,200,000	1,200,000	1,200,000
	$ 9,923,080	$ 4,183,722	$ 939,358	$ 1,200,000	$ 1,200,000	$ 1,200,000	$ 1,200,000

Annual Operational Costs:	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
FTEs					
Salary / Benefits					
Software Hosting					
Operating Costs					
SW/HW License Maintenance					
	$ -	$ -	$ -	$ -	$ -

Estimated Savings and/or Offsets:	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
FTEs					
Operating Costs					
SW/HW Maint					
	$ -	$ -	$ -	$ -	$ -

Benefits to the Public:
JSO employees will operate with a higher degree of technologically advanced, reliable and security enabled computers.

PROJECT TITLE:
Jacksonville Sheriff's Office - Camera Refresh

FUNCTIONAL AREA / AGENCY:
JSO - Camera

PROGRAM AREA:
Equipment Refresh

PREVIOUS CAPITAL FUNDING:
$0

PROJECT COMPLETION DATE:
Ongoing

FUNDING SOURCE-CAPITALIZED COST:
Pay-Go - Equipment Refresh

Project Description:

This funding is for the continued deployment of Real Time Crime Center (RTCC) live and recorded video cameras. This deployment follows a strategy to directly target violent crime within Duval County. These cameras directly assist, in conjunction with additional technologies utilized by JSO's RTCC, in swiftly identifying and apprehending perpetrators of serious/violent crime. Contained within the project scope is live access to these cameras as well as thirty-days of storage. Stored footage is paramount for investigations and long-term cases.

Level of Service Impact:

This project represents a critical part of a transformational advancement in public safety in the intelligence led era enhancing community safety and amplified prosecutorial success.

Capitalized Costs	Total Est. Cost	Prior Yrs. Funding	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
Over $5,000	$ 1,650,000	0	330,000	330,000	330,000	330,000	330,000
Under $5,000	$ -	0					
	$ 1,650,000	$ -	$ 330,000	$ 330,000	$ 330,000	$ 330,000	$ 330,000

Annual Operational Costs:	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
FTEs					
Salary / Benefits					
Software Hosting					
Operating Costs					
SW/HW License Maintenance					
	$ -	$ -	$ -	$ -	$ -

Estimated Savings and/or Offsets:	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
FTEs					
Operating Costs					
SW/HW Maint					
	$ -	$ -	$ -	$ -	$ -

Benefits to the Public:

JSO employees will operate with a higher degree of technologically advanced, reliable and security.

PROJECT TITLE:
Ed Ball - Radio Tower and Backup System

FUNCTIONAL AREA / AGENCY:
Citywide

PROGRAM AREA:
Radio Comm. and Systems

PREVIOUS CAPITAL FUNDING:
$4,804,147

PROJECT COMPLETION DATE:
FY24-25

FUNDING SOURCE-CAPITALIZED COST:
Borrowed Funds

Project Description:

Relocate equipment from JEA building to provide radio system redundancy for the P25 Radio System and establish a redundant master and GEO prime radio system and site.

Level of Service Impact:

Relocation is needed due to JEA vacating building. The redundant master site and GEO-redundant prime site allows continuous two-way radio communication for radio subscribers in the event of system failure or maintenance repair to the P25 Prime Master Site.

Capitalized Costs	Total Est. Cost	Prior Yrs. Funding	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
Software	$ -						
Hardware	$ -						
Construction	$ 4,804,147	4,804,147					
	$ 4,804,147	$ 4,804,147	$ -	$ -	$ -	$ -	$ -

Annual Operational Costs:	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
FTEs					
Salary / Benefits					
Software Hosting (annual increase)					
Operating Costs					
SW/HW License Maint (annual increase)					
	$ -	$ -	$ -	$ -	$ -

Estimated Savings and/or Offsets:	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
FTEs					
Operating Costs					
SW/HW Maint					
	$ -	$ -	$ -	$ -	$ -

Benefits to the Public:

Minimize Public Safety two-way radio communication outages in an effort to prevent adverse impacts to the ability to maintain a continuously operational City P25 Radio System.

PROJECT TITLE:
Radio Tower Antenna Infrastructure Replacement

FUNCTIONAL AREA / AGENCY:
Citywide

PROGRAM AREA:
Radio Comm. and Systems

PREVIOUS CAPITAL FUNDING:
$2,391,451

PROJECT COMPLETION DATE:
FY 26-27

FUNDING SOURCE-CAPITALIZED COST:
Borrowed Funds / Closed Projects

Project Description:
This project involves the comprehensive replacement of the aging antenna infrastructure radio communications towers, crucial for maintaining effective emergency response communications. The scope of work includes the removal and replacement of all primary components that have surpassed their optimal service life, including antennas, feed lines, grounding systems, receive multicouplers, tower top amplifiers, and polyphasers.

Level of Service Impact:
This means clearer and more dependable communication for emergency responders, ensuring they can coordinate better during critical situations. The new equipment will also be up-to-date, reducing the need for frequent repairs and making the system more effective for a longer time

Capitalized Costs	Total Est. Cost	Prior Yrs. Funding	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
Software	$ -	0					
Hardware	$ 1,064,453	1,064,453					
Professional Svcs	$ 1,326,998	1,326,998					
	$ 2,391,451	$ 2,391,451	$ -	$ -	$ -	$ -	$ -

Annual Operational Costs:	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
FTEs					
Salary / Benefits					
Software Hosting (annual increase)					
Operating Costs					
SW/HW License Maint (annual increase)					
	$ -	$ -	$ -	$ -	$ -

Estimated Savings and/or Offsets:	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
FTEs					
Operating Costs					
SW/HW Maint					
	$ -	$ -	$ -	$ -	$ -

Benefits to the Public:
The upgrade of the P25 radio communications tower will deliver significant benefits to the public by ensuring clearer, more reliable communication for emergency services

PROJECT TITLE:
Radio System - Interoperability Upgrade

FUNCTIONAL AREA / AGENCY:
Citywide

PROGRAM AREA:
Radio Comm. and Systems

PREVIOUS CAPITAL FUNDING:
$0

PROJECT COMPLETION DATE:
FY 28-29

FUNDING SOURCE-CAPITALIZED COST:
Borrowed Funds

Project Description:

This project intends to replace End-of-Life legacy base station radios, connected equipment at 10 FCRS radio tower sites and one JFRD Communications Bus.

Level of Service Impact:

Maintain interoperability communications between Duval County public safety personnel and regional, State, and federal agencies in the event of a major incident.

Capitalized Costs	Total Est. Cost	Prior Yrs. Funding	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
Software	$ -	0					
Hardware	$ 466,820	0		466,820			
Professional Svcs	$ 466,819	0		466,819			
	$ 933,639	$ -	$ -	$ 933,639	$ -	$ -	$ -

Annual Operational Costs:	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
FTEs					
Salary / Benefits					
Software Hosting					
Operating Costs					
SW/HW License Maintenance			10,810		
	$ -	$ -	$ 10,810	$ -	$ -

Estimated Savings and/or Offsets:	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
FTEs					
Operating Costs					
SW/HW Maint					
	$ -	$ -	$ -	$ -	$ -

Benefits to the Public:

Ensuring that first responders can communicate with Regional, State, and Federal agencies immediately without intervention from the City's Radio Communications team.

PROJECT TITLE:
Radios Dispatch Console Refresh

FUNCTIONAL AREA / AGENCY:
Citywide

PROGRAM AREA:
Radio Comm. and Systems

PREVIOUS CAPITAL FUNDING:
$0

PROJECT COMPLETION DATE:
FY 29-30

FUNDING SOURCE-CAPITALIZED COST:
Borrowed Funds

Project Description:
Replace end of life radio dispatch consoles.

Level of Service Impact:
Avoid increased downtime due to potential hardware failures, and the inability to receive necessary technical support or updates.

Capitalized Costs	Total Est. Cost	Prior Yrs. Funding	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
Software	$ 3,965,398	0		1,900,865	1,681,338	383,195	
Hardware	$ 2,692,135	0		1,145,726	1,013,409	533,000	
Professional Svcs	$ 2,841,827	0		1,288,409	1,139,613	413,805	
	$ 9,499,360	$ -	$ -	$ 4,335,000	$ 3,834,360	$ 1,330,000	$ -

Annual Operational Costs:	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
FTEs					
Salary / Benefits					
Software Hosting (annual increase)					
Operating Costs					
SW/HW License Maint (annual increase)					
	$ -	$ -	$ -	$ -	$ -

Estimated Savings and/or Offsets:	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
FTEs					
Operating Costs					
SW/HW Maint					
	$ -	$ -	$ -	$ -	$ -

Benefits to the Public:
Upgrading to the AXS dispatch console ensures uninterrupted support, enabling dispatchers to effectively manage emergencies and ensure timely assistance to those in need.

PROJECT TITLE:
Radio Site Expansion - Montgomery Correctional

FUNCTIONAL AREA / AGENCY:
Citywide

PROGRAM AREA:
Radio Comm. and Systems

PREVIOUS CAPITAL FUNDING:
$2,998,500

PROJECT COMPLETION DATE:
FY 23-24

FUNDING SOURCE-CAPITALIZED COST:
Borrowed Funds

Project Description:
Expand communication coverage of the existing P25 radio system by adding a simulcast radio site at the Montgomery Correctional Center.

Level of Service Impact:
Improve the in-building communication coverage for Duval County and surrounding areas on the current radio system which will minimize public safety radio outages and utilize the full capabilities of the radio system.

Capitalized Costs	Total Est. Cost	Prior Yrs. Funding	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
Software	$ -						
Hardware	$ -						
Construction	$ 2,998,500	2,998,500					
	$ 2,998,500	$ 2,998,500	$ -	$ -	$ -	$ -	$ -

Annual Operational Costs:	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
FTEs					
Salary / Benefits					
Software Hosting (annual increase)					
Operating Costs					
SW/HW License Maint (annual increase)					
	$ -	$ -	$ -	$ -	$ -

Estimated Savings and/or Offsets:	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
FTEs					
Operating Costs					
SW/HW Maint					
	$ -	$ -	$ -	$ -	$ -

Benefits to the Public:
Enhance public safety by improving the in-building communication coverage for Duval County and surrounding areas on the current radio system.

PROJECT TITLE:
Radio Site Expansion - Mayport Road

FUNCTIONAL AREA / AGENCY:
Citywide

PROGRAM AREA:
Radio Comm. and Systems

PREVIOUS CAPITAL FUNDING:
$0

PROJECT COMPLETION DATE:
FY 29-30

FUNDING SOURCE-CAPITALIZED COST:
Borrowed Funds

Project Description:
Expand communication coverage of the existing P25 radio system by adding a simulcast radio site on JEA property located on Mayport Road (2972 Mayport Road)

Level of Service Impact:
Iimprove the in-building communication coverage for Duval County and surrounding areas on the current radio system which will minimize public safety radio outages and utilize the full capabilities of the radio system.

Capitalized Costs	Total Est. Cost	Prior Yrs. Funding	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
Software	$ 55,790	0				55,790	
Hardware	$ 1,344,084	0				1,344,084	
Professional Svcs	$ 1,144,960	0				1,144,960	
	$ 2,544,834	$ -	$ -	$ -	$ -	$ 2,544,834	$ -

Annual Operational Costs:	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
FTEs					
Salary / Benefits					
Software Hosting					
Operating Costs					
SW/HW License Maintenance				21,000	
	$ -	$ -	$ -	$ 21,000	$ -

Estimated Savings and/or Offsets:	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
FTEs					
Operating Costs					
SW/HW Maint					
	$ -	$ -	$ -	$ -	$ -

Benefits to the Public:
Minimize Public Safety two-way radio communication outages in an effort to prevent adverse impacts to the ability to maintain a continuously operational City P25 Radio System. The Microwave Indoor Radio Units provides a mechanism for utilizing the full capabilities of the P25 Radio System.

PROJECT TITLE:
Radio Site Expansion - Orange Picker Road

FUNCTIONAL AREA / AGENCY:
Citywide

PROGRAM AREA:
Radio Comm. and Systems

PREVIOUS CAPITAL FUNDING:
$0

PROJECT COMPLETION DATE:
FY 30-31

FUNDING SOURCE-CAPITALIZED COST:
Borrowed Funds

Project Description:
Expand communication coverage of the existing P25 radio system by adding a simulcast radio site on JEA property located on Orange Picker Road (2935 Orange Picker Road)

Level of Service Impact:
Iimprove the in-building communication coverage for Duval County and surrounding areas on the current radio system which will minimize public safety radio outages and utilize the full capabilities of the radio system.

Capitalized Costs	Total Est. Cost	Prior Yrs. Funding	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
Software	$ 55,790						55,790
Hardware	$ 1,344,084						1,344,084
Professional Svcs	$ 1,144,960						1,144,960
	$ 2,544,834	$ -	$ -	$ -	$ -	$ -	$ 2,544,834

Annual Operational Costs:	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
FTEs					
Salary / Benefits					
Software Hosting					
Operating Costs					
SW/HW License Maintenance					
	$ -	$ -	$ -	$ -	$ -

Estimated Savings and/or Offsets:	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
FTEs					
Operating Costs					
SW/HW Maint					
	$ -	$ -	$ -	$ -	$ -

Benefits to the Public:
Minimize Public Safety two-way radio communication outages in an effort to prevent adverse impacts to the ability to maintain a continuously operational City P25 Radio System. The Microwave Indoor Radio Units provides a mechanism for utilizing the full capabilities of the P25 Radio System.

PROJECT TITLE:
Radio Site Expansion - Crystal Springs Road

FUNCTIONAL AREA / AGENCY:
Citywide

PROGRAM AREA:
Radio Comm. and Systems

PREVIOUS CAPITAL FUNDING:
$0

PROJECT COMPLETION DATE:
FY 31-32

FUNDING SOURCE-CAPITALIZED COST:
Borrowed Funds

Project Description:

Expand communication coverage of the existing P25 radio system by adding a simulcast radio site on JEA property located on Crystal Springs Road (9801 Crystal Springs Road) FY31-32

Level of Service Impact:

Iimprove the in-building communication coverage for Duval County and surrounding areas on the current radio system which will minimize public safety radio outages and utilize the full capabilities of the radio system.

Capitalized Costs	Total Est. Cost	Prior Yrs. Funding	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
Software	$ 55,790						
Hardware	$ 1,344,084						
Professional Svcs	$ 1,144,960						
	$ 2,544,834	$ -	$ -	$ -	$ -	$ -	$ -

Annual Operational Costs:	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
FTEs					
Salary / Benefits					
Software Hosting					
Operating Costs					
SW/HW License Maintenance					
	$ -	$ -	$ -	$ -	$ -

Estimated Savings and/or Offsets:	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
FTEs					
Operating Costs					
SW/HW Maint					
	$ -	$ -	$ -	$ -	$ -

Benefits to the Public:

Minimize Public Safety two-way radio communication outages in an effort to prevent adverse impacts to the ability to maintain a continuously operational City P25 Radio System. The Microwave Indoor Radio Units provides a mechanism for utilizing the full capabilities of the P25 Radio System.

PROJECT TITLE:	FUNCTIONAL AREA / AGENCY:	PROGRAM AREA:
Radio Site Expansion - Bayview Road	Citywide	Radio Comm. and Systems
PREVIOUS CAPITAL FUNDING:	**PROJECT COMPLETION DATE:**	**FUNDING SOURCE-CAPITALIZED COST:**
$0	FY 32-33	Borrowed Funds

Project Description:

Expand communication coverage of the existing P25 radio system by adding a simulcast radio site on JEA property located on Bayview Road (2519 Bayview Road) FY 32-33

Level of Service Impact:

Iimprove the in-building communication coverage for Duval County and surrounding areas on the current radio system which will minimize public safety radio outages and utilize the full capabilities of the radio system.

Capitalized Costs	Total Est. Cost	Prior Yrs. Funding	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
Software	$ 55,790						
Hardware	$ 1,344,084						
Professional Svcs	$ 1,144,960						
	$ 2,544,834	$ -	$ -	$ -	$ -	$ -	$ -

Annual Operational Costs:	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
FTEs					
Salary / Benefits					
Software Hosting					
Operating Costs					
SW/HW License Maintenance					
	$ -	$ -	$ -	$ -	$ -

Estimated Savings and/or Offsets:	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
FTEs					
Operating Costs					
SW/HW Maint					
	$ -	$ -	$ -	$ -	$ -

Benefits to the Public:

Minimize Public Safety two-way radio communication outages in an effort to prevent adverse impacts to the ability to maintain a continuously operational City P25 Radio System. The Microwave Indoor Radio Units provides a mechanism for utilizing the full capabilities of the P25 Radio System.

APPENDIX

ASSESSED AND ESTIMATED ACTUAL VALUES OF TAXABLE PROPERTY

Last Ten Fiscal Years
(in thousands)

Tax Year	Assessed Taxable Values: Real Property (1)	Personal Property (2)	Centrally Assessed Property (3)	Total Taxable Property	Estimated Actual Values (4)	Ratio of Assessed to Actual Values
2017	59,047,907	5,073,909	198,385	64,320,201	96,836,374	66.42
2018	63,312,488	5,626,691	206,244	69,145,423	102,450,478	67.49
2019	68,554,764	6,063,138	209,167	74,827,069	103,064,907	72.60
2020	73,258,977	6,107,945	216,709	79,583,631	109,279,480	72.83
2021	78,477,905	6,500,358	222,209	85,200,473	121,569,501	70.08
2022	92,237,489	7,252,744	223,680	99,713,913	146,475,578	68.08
2023	104,475,826	8,312,512	227,653	113,015,991	165,642,058	68.23
2024	109,403,470	8,586,057	217,299	118,206,827	171,923,548	68.76
2025	117,068,255	9,103,520	220,551	126,392,327	183,266,165	68.97
2026	124,318,041	9,484,213	225,233	134,027,486	192,544,451	69.61

(1) Prior to 1981, State Homestead Laws exempted from taxation the first $5,000 of assessed value for qualified homeowners. For 1981, the homestead exemption was increased to $15,000; for 1982, it was increased to $20,000; and for 1983 through 2007, it was increased to $25,000. Commencing with 2008, the homestead exemption increased to $50,000.

(2) Personal property values are also net of certain allowable exemptions - primarily for inventories (which have not been assessed since FY 82) and government property.

(3) Centrally assessed property is railroad property and private car line property, which must be separately assessed.

(4) Estimated actual values are the total "just" values of property subject to taxation, as defined by 193.011, Florida Statutes.

NOTE: These figures derive from the School Board Preliminary Tax Roll that is submitted to the Department of Revenue by July 1st of each year.

Source: Duval County Property Appraiser's Office

PROPERTY TAX RATES - - ALL OVERLAPPING GOVERNMENTS

Last Ten Fiscal Years

(Per $1,000 of Assessed Value)

		City of Jacksonville			Other Taxing Authorities			
Year	District (Note 1)	Operations	Debt Service	Total	Schools	Water Management District	F.I.N.D (Note 2)	Combined Millage Total
2018	GSD	11.4419	0.0000	11.4419	6.4850	0.2724	0.0320	18.2313
	USD	11.4419	0.0000	11.4419	6.4850	0.2724	0.0320	18.2313
2019	GSD	11.4419	0.0000	11.4419	6.2930	0.2562	0.0320	18.0231
	USD	11.4419	0.0000	11.4419	6.2930	0.2562	0.0320	18.0231
2020	GSD	11.4419	0.0000	11.4419	6.1500	0.2414	0.0320	17.8653
	USD	11.4419	0.0000	11.4419	6.1500	0.2414	0.0320	17.8653
2021	GSD	11.4419	0.0000	11.4419	5.9050	0.2287	0.0320	17.6076
	USD	11.4419	0.0000	11.4419	5.9050	0.2287	0.0320	17.6076
2022	GSD	11.4419	0.0000	11.4419	5.8080	0.2189	0.0320	17.5008
	USD	11.4419	0.0000	11.4419	5.8080	0.2189	0.0320	17.5008
2023	GSD	11.3169	0.0000	11.3169	5.4840	0.1974	0.0320	17.0303
	USD	11.3169	0.0000	11.3169	5.4840	0.1974	0.0320	17.0303
2024	GSD	11.3169	0.0000	11.3169	6.4310	0.1793	0.0288	17.9560
	USD	11.3169	0.0000	11.3169	6.4310	0.1793	0.0288	17.9560
2025	GSD	11.3169	0.0000	11.3169	6.3400	0.1793	0.0288	17.8650
	USD	11.3169	0.0000	11.3169	6.3400	0.1793	0.0288	17.8650
2026	GSD	11.1919	0.0000	11.1919	6.3430	0.1793	0.0270	17.7412
	USD	11.1919	0.0000	11.1919	6.3430	0.1793	0.0270	17.7412
2027	GSD	11.1919	0.0000	11.1919	6.2550	0.1793	0.0270	17.6532
	USD	11.1919	0.0000	11.1919	6.2550	0.1793	0.0270	17.6532

(1) The City of Jacksonville has a total of six taxing districts within its jurisdiction. The most prevalent rates are the General Services District (GSD). The GSD applies to most taxpayers and is effectively a county-wide rate. The GSD and the Urban Services District 1 (USD) are shown here.

(2) Florida Inland Navigational District (F.I.N.D)

Source: Duval County Property Appraiser's Office

CONSTRUCTION ACTIVITY

Last Fifteen Fiscal Years
(Dollars in Thousands)

Year	New Construction			Total	Permits >$1MM	Increase in Family Units
	Residential	Commercial	Alterations			
2012	389,764	235,380	139,356	764,500	165	4,036
2013	507,859	320,351	187,890	1,016,100	141	2,884
2014	564,730	556,116	222,662	1,343,509	92	3,477
2015	686,638	380,024	265,862	1,332,523	67	3,916
2016	791,733	460,927	246,452	1,499,111	166	4,731
2017	1,323,629	1,201,219	250,908	2,775,756	224	6,664
2018	896,341	675,263	297,184	1,868,789	213	5,762
2019	1,290,653	1,207,351	325,239	2,823,243	300	8,359
2020	1,221,770	847,917	353,625	2,423,313	233	7,854
2021	1,616,999	839,905	355,702	2,812,606	209	10,250
2022	1,921,726	1,589,644	520,010	4,031,380	356	10,990
2023	2,024,151	1,442,994	445,338	3,912,483	407	10,666
2024	1,516,363	1,562,328	429,363	3,508,055	245	6,648
2025	1,802,847	1,957,208	529,555	4,289,611	337	6,219
2026	1,474,866	1,517,136	690,917	3,682,918	341	6,213

Source: City of Jacksonville Building Inspection Division

CIVILIAN LABOR FORCE, EMPLOYMENT, AND UNEMPLOYMENT JACKSONVILLE MSA*

As of October 16th:

Year	Civilian Labor Force	Employment	Unemployment	Rate
2013	696,351	638,800	57,551	8.26%
2014	721,258	676,792	44,467	6.17%
2015	721,643	685,175	36,468	5.05%
2016	757,948	722,792	35,156	4.64%
2017	762,465	731,004	31,461	4.13%
2018	787,532	765,683	21,849	2.77%
2019	795,705	772,781	22,924	2.88%
2020	773,777	734,148	39,629	5.12%
2021	834,734	803,734	31,000	3.71%
2022	847,095	826,122	20,973	2.48%
2023	888,003	861,087	26,916	3.03%
2024	853,061	823,741	29,320	3.40%
2025	864,939	825,550	39,389	4.60%
2026	849,858	812,001	37,757	4.50%

*The Jacksonville Metropolitan Statistical Area (MSA) currently is comprised of Baker, Clay, Duval, Nassau, and St. Johns Counties. Prior years' history have been re-stated to conform to the current MSA.

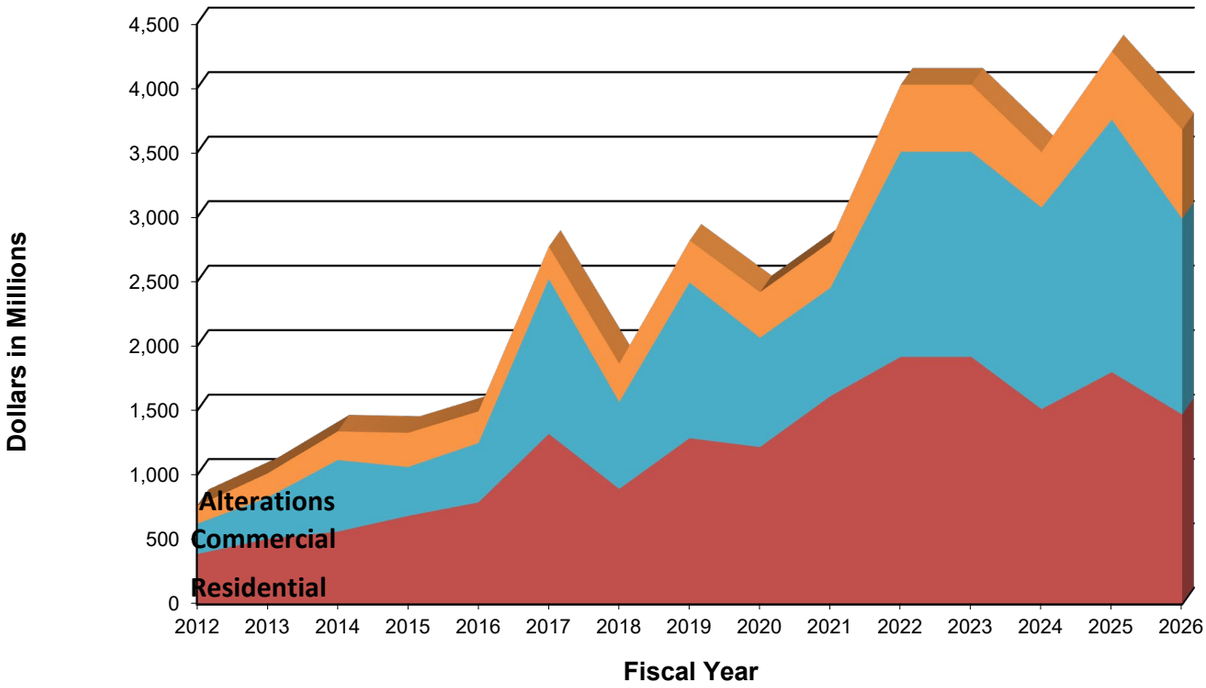
NOTE: These figures derive from the Florida Employment & Unemployment Release published in October. These figures are subsequently revised.

Source: Florida Department of Economic Opportunity website

VALUE OF BUILDING PERMITS ISSUED

The table below details the change from the prior year by dollar figure and percentage for the value of building permits issued in millions of dollars. The line graph below shows the trend over a fifteen year period, for the same data, by type of permit.

	Fiscal Year Total		Change from Prior Year		
Category of Construction	FY 2025	FY 2026	Dollars	Percentage	
New Residential Construction	$1.8 Million	$1.5 Million	($327,982)	(18.2%)	(a)
New Commercial Construction	$2 Million	$1.5 Million	($440,073)	(22.5%)	(b)
Alterations	$529,555	$690,917	$161,362	30.5%	(c)
Total	$4.3 Million	$3.7 Million	($606,692)	(14.1%)	



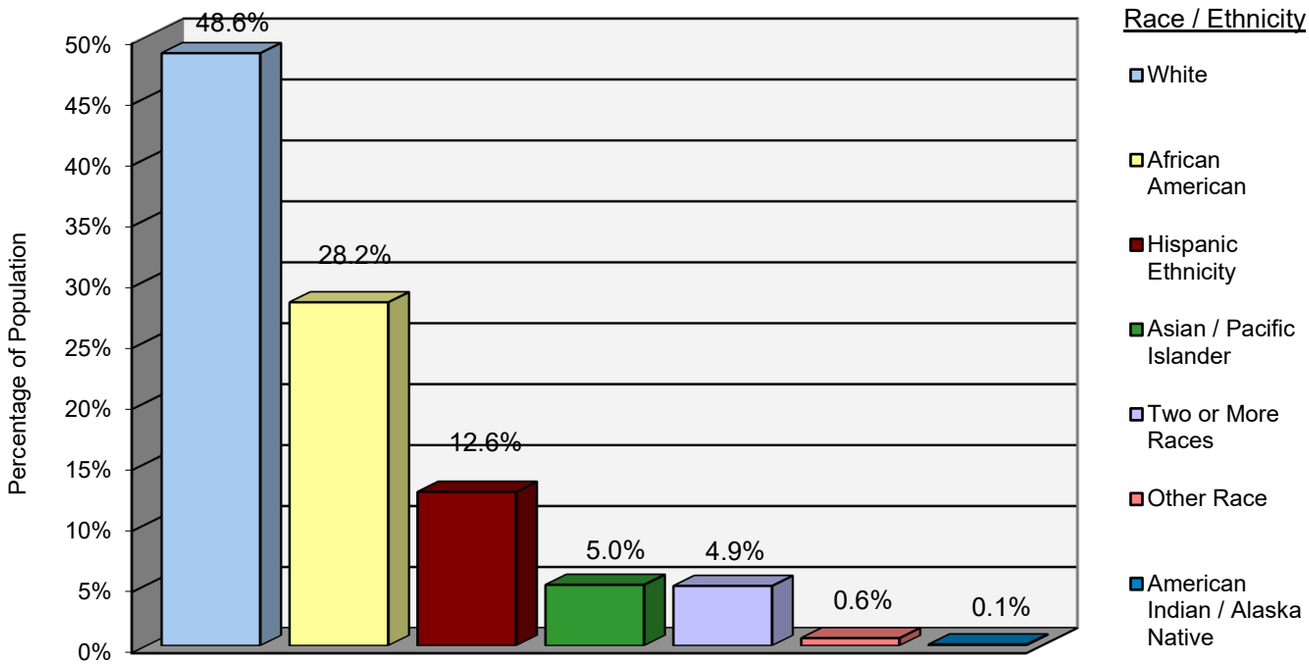
(a) The year over year decrease in new residential construction is almost entirely driven by a $393 million decrease in new apartment construction during FY 26, although this was somewhat offset by a $21 million increase in single family construction.

(b) The year over year decrease in new commercial construction is driven by several factors, the largest of which include decreases of $519 million in assembly construction, $127 million in industrial construction, and $78 million in parking garage construction during FY 26. However, these were largely offset by an increase of $677 million in office, bank and professional construction.

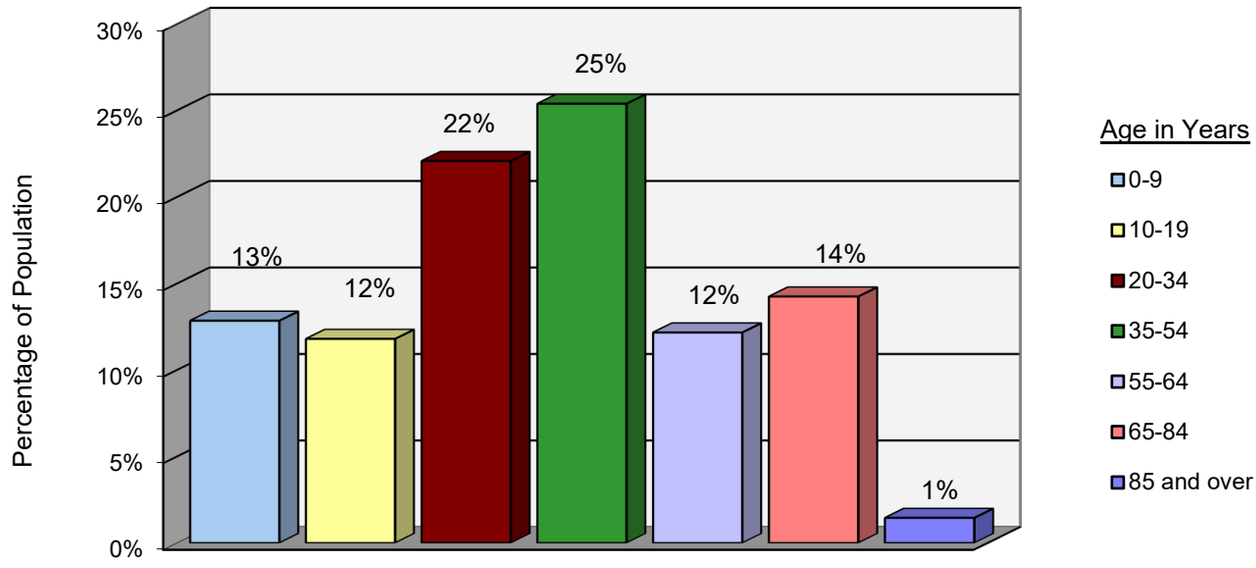
(c) The year over year increase in alterations is reflective of an overall increased investment emphasis regarding alterations and repairs of existing properties compared to the previous year.

DEMOGRAPHIC INFORMATION

ESTIMATED POPULATION BY RACE - DUVAL COUNTY



ESTIMATED POPULATION BY AGE - DUVAL COUNTY



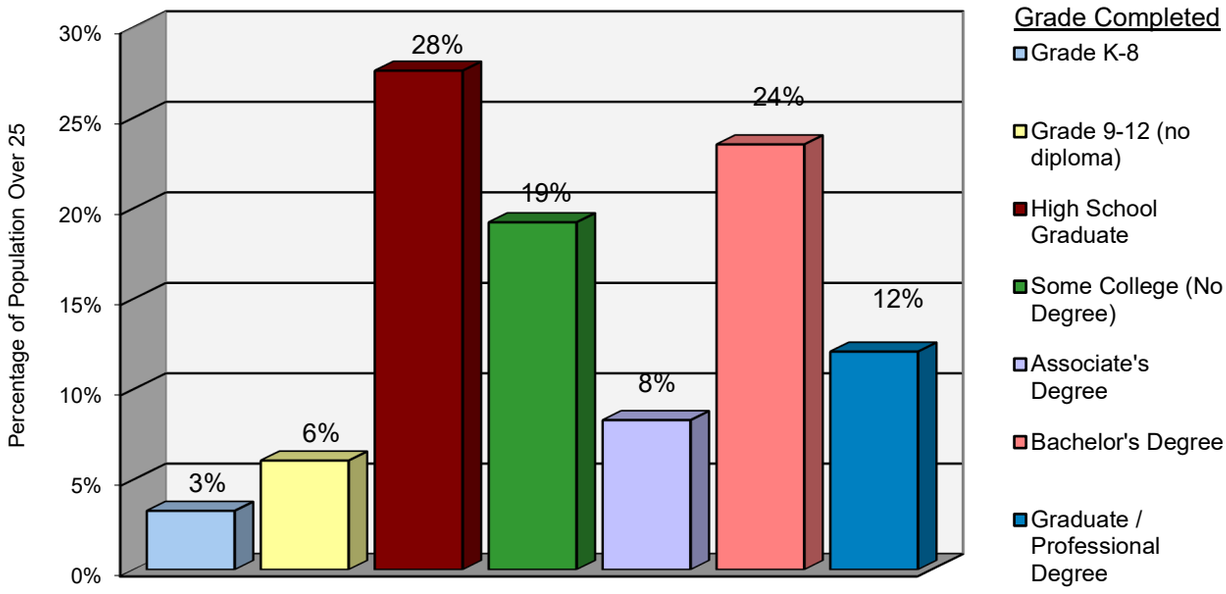
Source: https://data.census.gov*

*2024 ACS 1-year estimates were used as the most recently available data.

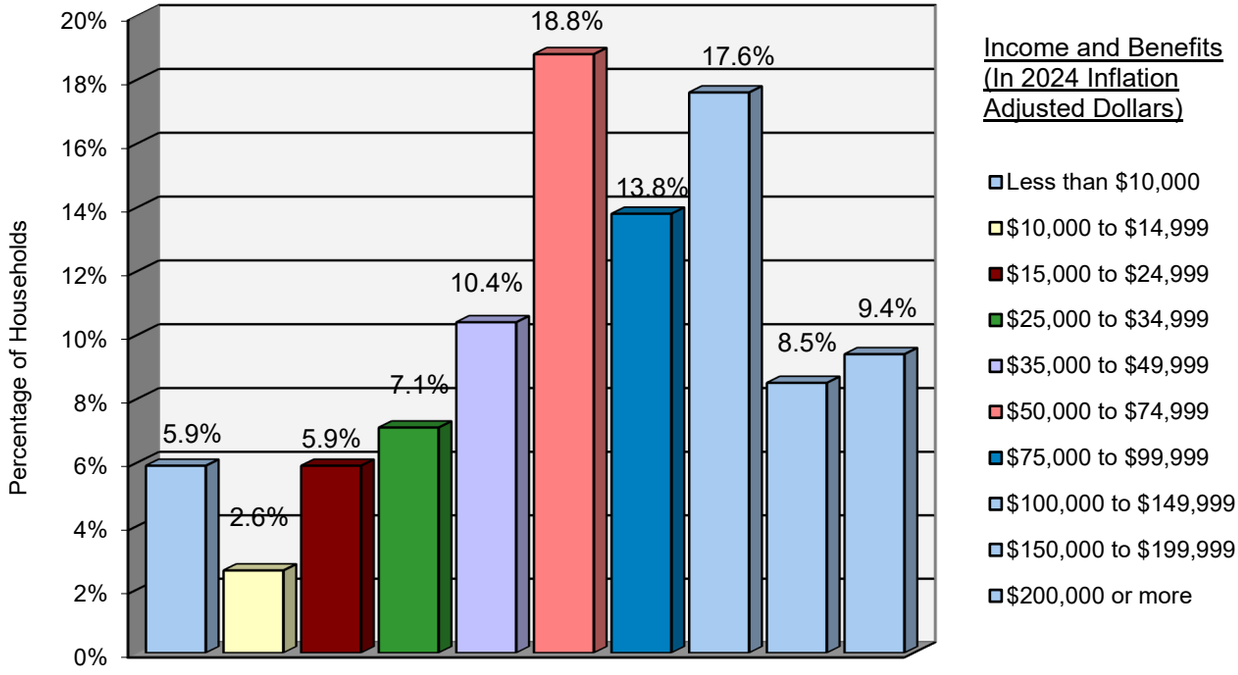
As of October 15, 2026, updated 2025 information was not available on the US Census website.

DEMOGRAPHIC INFORMATION

EDUCATIONAL ATTAINMENT - AGE 25 AND OVER



ANNUAL INCOME (IN 2023 INFLATION - ADJUSTED DOLLARS) - DUVAL COUNTY



Source: https://data.census.gov *

*2024 ACS 1-year estimates were used as the most recently available data.

As of October 15, 2026, updated 2025 information was not available on the US Census website.

GLOSSARY

1CLOUD. This term refers to the coined title of the City's Enterprise Financial and Resource Management Solution that is part of the IT 5-year plan.

2010 Plan. Adopted in July 1980 to encourage the most appropriate use of resources consistent with the public interest.

ACTIVITY. The basic organizational unit for budgetary and accounting purposes, which often closely follows operational structure.

ACCRUAL. Relating to or being a method of accounting that recognizes income when earned and expenses when incurred regardless of when cash is received or disbursed.

ACFR. Annual Comprehensive Financial Report.

ACLS. Advanced cardiac life support.

ADJUSTMENT FOR ACCRUAL. The adjustment to salaries and wages shown on the personnel services schedules which provides funding for the net difference in days between fiscal year-end accrual and reversal adjustments.

AD VALOREM TAX REVENUE. Revenue generated by placing a tax on the value of real, personal, and centrally assessed property that is subject to taxation, as defined by Florida Statutes.

AFSCME. American Federation of State, County and Municipal Employees.

ANNUAL BUDGET. A budget applicable to a single fiscal year.

ANNUAL BUDGET ORDINANCE. The ordinance that appropriates funds and adopts operating budgets for the general government and its independent agencies for the fiscal year beginning on October 1. The annual budget ordinance establishes the original budget for virtually all programs that are a permanent part of the City of Jacksonville, outlines compliance with state law and applicable bond covenants, establishes reserve accounts and certain other accounts that require legislative control, and may include amendments to the existing Municipal Code.

ANNUAL COMREHENSIVE FINANCIAL REPORT. ACFR. A set of financial statements and transparency reports published by a state, city, county, or other government entity in compliance with the standards established by the Government Accounting Standards Board (GASB).

APPROPRIATION. Authorization granted by the City Council, through means of an adopted ordinance, which allows for expenditures or obligations that lead to expenditures for specific purposes. Appropriations, unless specifically stated otherwise, are limited to the current fiscal year.

ARPA. American Rescue Plan Act.

ARP FUNDING. Funding received by Metropolitan cities under the America Rescue Plan Act.

ARRA. American Recovery and Reinvestment Act.

ASM. ASM Global. Company was acquired by Legends Global in August 2024.

ASM Global / Legends Global. A venue management company providing facility operations, event management, and related services for public assembly facilities. Formerly operating as ASM Global, the

company became part of Legends Global in August 2024. The company operates several facilities under long-term contracts or leases with the City and assumes full responsibility for financial and operating management.

ASSISTANCE TO GOVERNMENT AGENCIES. Contributions from the general fund to independent authorities of the Consolidated City of Jacksonville.

ASSISTANCE TO PRIVATE ORGANIZATIONS. Contributions from the general fund (and one from the Alcohol Rehabilitation Trust Fund) to private nonprofit or not-for-profit community organizations. All such contributions are approved by the City Council as public service grants.

AVAILABLE FOR LOSSES. Expense accounts used only by Self-Insurance funds for certain claims, case reserves, and catastrophic losses.

AUDIT. The examination of an entity's accounting records, as well as the physical inspection of its assets. If performed by a certified public accountant (CPA), the CPA can express an opinion on the fairness of the entity's financial statements.

BALANCED BUDGET. Per code section 106.106(a): A budget in which recurring expenditures are balanced against recurring revenues.

BETTERMENT. An enhancement that allows for the expansion of services beyond the scope that had been provided in prior periods.

BIG. Business Interruption Grant.

BJP. Better Jacksonville Plan.

BLS. Basic life support.

BONDED DEBT. The portion of City indebtedness represented by outstanding bonds.

BT. Budget transfer actions that are beyond the Mayor's transfer powers and require City Council approval.

BUDGET. A fiscal plan of operation. The budget consists of proposed expenditures and proposed revenues together with specific authorizations and restrictions as appropriate. It also includes not only the proposed fiscal plan but the current and prior fiscal period history. The budget quantifies executive and legislative objectives and provides a quantitative means for measurement of performance. As a guideline for operations, the budget changes over time in response to changes in conditions. Finally, the budget embodies public policy and provides insights into how that policy will be implemented.

BUDGETARY CONTROL. Requirement established by executive policy wherein any amendments to the originally adopted budget must be approved by the Mayor and/or the Council.

BUDGET MESSAGE. An executive level overview of the proposed budget delivered by the Mayor to the City Council. It discusses the major city issues and the proposed means of dealing with them, highlights key experiences during the current fiscal year, and indicates how current and proposed budgetary plans will meet the City's objectives. The Mayor's budget message is normally the first comprehensive public statement of the City's plans for the upcoming fiscal year.

BUILDINGS. A capital outlay account used for costs of acquiring and improving buildings.

CAD. Computer Aided Dispatch.

CAMA. Computer Assisted Mass Appraisal.

CAPITAL EXPENDITURE. Expenditure over $5,000 whose benefits exceed one fiscal year and will add to existing assets or assets in the form of equipment, infrastructure, and other fixed assets.

CAPITAL IMPROVEMENT PROJECT. A planned undertaking of the City or an independent agency that leads to the acquisition, construction, or extension of the useful life of capital assets.

CAPITAL IMPROVEMENTS. Buildings, infrastructure, and other attachments or annexations to land and facilities that are intended to remain so attached or annexed. Capital improvements also include land acquisition.

CAPITAL IMPROVEMENT PLAN. A multi-year forecast of major capital buildings, infrastructure, and other needs, as defined in Jacksonville Municipal Code Chapter 122, Part 6. The City of Jacksonville has adopted in Jacksonville Municipal Code Chapter 106, Part 1 Section 106.109 Capital Improvement Funding a "Five-Year Capital Improvements Plan that is designed to be financially feasible and provides the funding source and amount of funding for the capital costs of each project, and the funding source and amount of funding for the anticipated post-construction operation costs of each project". The five-year capital improvements plan is filed and approved each fiscal year concurrently with the annual budget.

CAPITAL PROJECTS FUND. A fund used to acquire or construct major capital facilities (other than those financed by proprietary funds, special assessment funds, or similar type trust funds).

CARES Act. The Coronavirus Aid, Relief, and Economic Security Act, also known as the CARES Act, is a $2.2 trillion economic stimulus bill passed by the 116th U.S.

CASE RESERVES. Accounts used only by Self-Insurance funds, which are reservations of available funds for unresolved claims.

CASH CARRYOVER. A reserve appropriation intended to provide fund equity for the ensuing fiscal year.

CCAS. Conditional Capacity Availability Statement.

CDBG. Community Development Block Grant.

CENTRAL SERVICES. User charges for services provided by the internal service activities of the City.

CHDO. Community Housing Development Organizations.

CIP. Capital Improvement Plan.

CLASSIFIED POSITION. Position within the Civil Service System which has, under the direction of the Personnel Director, been defined by a class specification, and assigned an appropriate pay grade and title.

CMSO. Concurrency Management System Office.

COLA. Cost of Living Adjustment.

COMPENSATED ABSENCES. City employees may accumulate limited amounts of earned personal leave benefits. This liability reflects amounts attributable to employee services already rendered, cumulative, probably for payment, and reasonably estimated.

COMPONENT UNIT. A legally separate organization for which elected officials for the primary government are financially accountable. In addition, a component unit can be another organization for

which the nature and significance of its relationship with a primary government is such that exclusion would cause the reporting entity's financial statements to be misleading or incorrect. Component units may operate independently and maintain separate governing boards and budgetary authority.

COMPUTER AIDED DISPATCH. Software specifically designed and engineered to assist emergency responders with dispatching of equipment / apparatus.

CONSTRUCTION. A capital outlay account used for major capital improvement construction projects.

CONSUMER PRICE INDEX. An index of items used to measure the change in prices over time.

CONTINGENCY. An account used to identify and segregate a portion of available funds that are inappropriate for expenditure or are earmarked for a specific future use. Any expenditure (or expense) account that requires Council action for its use is termed a contingency account.

CONTRIBUTIONS TO OTHER FUNDS. Contributions and operating transfers made to another fund of the City.

CORONAVIRUS DISEASE 2019. An acute respiratory illness in humans caused by a coronavirus, capable of producing severe symptoms and in some cases death, especially in older people and those with underlying health conditions. It was originally identified in China in 2019 and became pandemic in 2020 and had significant negative impacts on the economy.

COSTS CAPITALIZED. Charges attendant to the acquisition of a fixed asset, such as freight or installation, that may be reflected as part of the acquisition cost and depreciated over the life of the asset. The accounts are used only in proprietary and similar trust funds that recognize depreciation expense.

COVID. Coronavirus Disease.

COVID-19. Coronavirus Disease 2019.

CPAC. Citizen Planning Advisory Committee.

CRC. Concurrency Reservation Certificate.

CRA. Community Redevelopment Agency or Community Redevelopment Area.

CURRENT LEVEL OVERTIME. Additional salary funding for certain activities that normally require some periodic use of employee overtime.

CWA. Communication Workers of America.

DCSB. Duval County School Board.

DCHFA. Duval County Housing Finance Authority. Now called the Jacksonville Housing Finance Authority.

DEBT. An obligation resulting from the borrowing of money or from the purchase of goods and services. Debt instruments used by the City of Jacksonville are limited to general obligation bonds, limited obligation revenue bonds, bond anticipation notes, and tax anticipation notes. All debt instruments must be authorized by the City Council.

DEBT SERVICE FUND. A fund used for payment of general long-term debt principal and interest.

DEBT SERVICE REQUIREMENT. The amount of money necessary for payment of outstanding debt, both principal and interest due during the fiscal period, and amounts that may be required for the future retirement of term bonds.

DEFERRED RETIREMENT OPTION PROGRAM. A unique option for eligible Florida Retirement System or FRS Pension Plan members. Under this program, you stop earning service credit toward a future benefit, have your retirement benefit calculated at the time your DROP period begins, and your monthly retirement benefits accumulate in the FRS Trust Fund earning interest while you continue to work for an FRS employer.

DEPARTMENT. A division of the City having a specialized function and personnel.

DEPRECIATION. An accounting method of allocating the cost of a tangible asset over its useful life. Businesses depreciate long-term assets for both tax and accounting purposes.

DEPT. Department.

DIVISION. A distinct or separate function within a department.

DDA. Downtown Development Authority.

DIA. Downtown Investment Authority.

DIFFERENTIAL PAY. Funding for shift differential to which certain employees are entitled, based upon provisions included in the bargaining unit contracts.

DRI. Developments of Regional Impact.

DROP. Deferred Retirement Option Program.

DSR. Drainage System Rehabilitation

EDUCATIONAL INCENTIVE PAY. Additional salary compensation paid to qualified police officers and firefighters after they have completed state approved specialized vocational courses.

EEOC. Equal Employment Opportunity Commission.

EIA. U.S Energy Information Administration Homepage - U.S. Energy Information Administration (EIA)

ELM. Environmental Landscape Management.

EMPLOYEE BENEFITS. The attendant position costs for the City's portion of payroll taxes, pension contributions, deferred compensation, and life and health insurance premiums.

EMS. Emergency Medical Services.

EMT. Emergency Medical Technician

ENCUMBRANCE. A commitment to expend funds for goods or services that have not been fully executed and thus requires that funds be reserved for future use. Unless specifically liquidated or otherwise canceled, the reserved funds carry over to succeeding fiscal years; however, expenditure must be for the same purpose for which the encumbrance was originally established.

ENTERPRISE FUND. A fund used to account for continuing operations that provide services to the general public that are similar to private business enterprises in nature, and where the intent is that the

costs will be recovered primarily through user charges. Enterprise funds may also be used to account for activities where the periodic determination of revenues and expenses is appropriate for capital maintenance, management control, or other public policy.

EO/EA. Equal Opportunity/Equal Access.

EPA SECTION 105 GRANT. This grant is derived from the Federal 1970 Clean Air Act and is designed to provide local programs with funding in order to maintain air pollution control activities.

ETR BONDS. Excise Tax Revenue Bonds.

EXECUTIVE DEPARTMENTS. Those areas within the City that report to the Mayor.

EXPENDITURE. A decrease in net financial resources caused by current personnel costs, operating costs, debt service and/or capital outlay. Unless stated otherwise, expenditure means budgetary expenditure, which is a decrease in net current assets, and which applies only to governmental and expendable trust fund operations.

EXPENSE. A decrease in net total assets. Expenses represent the total cost of operations (including depreciation) during a fiscal period, regardless of the timing of actual transactions. Expenses apply to proprietary and nonexpendable and pension trust funds.

EXPENSE CREDIT. The only expense credit that is part of the original budget is one within the R-O-W and Ground Maintenance (formerly Streets and Highways) operating budget to offset their labor and material costs for various bridge, roadway, and drainage improvements that are also budgeted as non-departmental capital outlay projects.

FEMA. Federal Emergency Management Agency.

FGFOA. Florida Government Finance Officers Association.

FIDUCIARY FUNDS. Fund used to account for resources that a government holds as a trustee or agent on behalf of an outside party that cannot be used to support the government's own programs.

FIND. Florida Inland Navigation District.

FISCAL YEAR. The annual period applicable to the annual operating budget. The City's standard fiscal year runs from October 1 through September 30. Certain activities of the City, primarily state and federal grant programs that may be separate from the annual budget, are required to be accounted for on different fiscal years.

FOP. Fraternal Order of Police.

FRANCHISE. A special privilege granted by ordinance that permits the continuing use of municipal property (such as public streets or rights-of-way) for the delivery of regulated public services. Franchises are normally granted on a fee basis to a single private utility provider.

FRS. Florida Retirement System.

FS. Fire Station.

FTE. Full-time equivalent.

FULL COST ALLOCATION / COST ALLOCATION PLAN / FCAP. Method designed to recover indirect costs from non-general fund activities for the administration of specific General Fund services provided to those activities.

FULL-TIME EQUIVALENT. The unit of measurement equivalent to an individual – worker or student – of one unit of a work or school day.

FUND. A fiscal and accounting entity that is comprised of a self-balancing set of accounts that reflect all assets, liabilities, equity, revenue, and expenditures (or expenses) necessary to disclose financial position and the results of operations. Funds are established as individual entities in order to segregate financial records for purposes of legal compliance, different natures of the activities performed, measurement of different objectives, and to facilitate management control. Generally, the number of individual funds is kept to the lowest number that allows effective and efficient management, with activities that are similar in nature and purpose accounted for in the same fund.

FUND BALANCE. The unused balance of governmental funds and expendable trust funds, which includes certain reservations of funds established for control purposes. Fund balance is not equivalent to "net worth".

FUND TYPE. All City funds fall into 11 standard generic fund types within three categories. Governmental funds include: General, Special Revenue, Debt Service, Capital Projects, and Component Units. Proprietary funds include: Enterprise and Internal Service. Fiduciary funds include Pension Trust, Private-purpose Trust, Investment Trust and Agency. Not all funds are subject to annual appropriation.

FY. Fiscal Year. The City's fiscal year runs from October 1st to September 30th.

GAAP. Generally Accepted Accounting Principles.

GASB. Governmental Accounting Standards Board.

GEDC. General Employee Defined Contribution Pension Plan.

GENERAL FUND. The fund used to account for both general government activities and those activities not required to be accounted for in another fund.

GENERAL REVENUE. The revenue of a government other than that derived from and retained in an enterprise fund.

GENERAL SERVICES DISTRICT. Fund within the fund type - General Fund, which accounts for those governmental services pertaining to the consolidated City of Jacksonville.

GEPP. General Employee Pension Plan – Defined Benefit.

GFOA. Government Finance Officers Association.

GIFTS System. A grants client management software.

GIS. Geographical Information System.

GOVERNMENTAL FUND. These funds report transactions related to resources received and used for those services traditionally provided by city/county government.

GRANTS. Contributions or gifts of cash or other assets from another government (usually state or federal agencies) that are normally restricted to expenditure or use for a specified purpose, activity, or facility.

GSD. General Services District.

HIV. Human immunodeficiency virus. A virus that attacks the body's immune system.

HOLIDAY BUYBACK. Additional compensation for certain employees who are covered by police and fire bargaining unit agreements, which are paid for holidays worked and not offset by a corresponding day off at a later date.

HOPWA. Housing Opportunities For Persons with AIDS.

HUD. US Department of Housing and Urban Development.

IAFF. International Association of Fire Fighters.

IG. Inspector General.

IMPOUNDMENT. The withholding, delaying the obligation or expenditure of appropriated funds provided for programs, activities or projects; or any other type of executive action or inaction that effectively precludes the obligation or expenditure of appropriated funds.

IMPROVEMENTS OTHER THAN BUILDINGS. A capital outlay account used for infrastructure and other permanent improvements, other than buildings, that add value to land. Examples include fences, sidewalks, and gutters.

INDIRECT COST. Those costs that are not readily identified with a specific project or organizational activity but are incurred for the joint benefit of both projects and other activities. Indirect costs are usually grouped into common pools and charged to benefiting objectives through an allocation process established in the City's indirect cost study.

INF. Information Reviews.

INSURANCE COVERAGES. Premium costs for vehicle and general liability insurance, and special coverages for major items of equipment. Worker's compensation and other insurance associated with employees are accounted for in Employee Benefits.

INTEREST. An account used to reflect the interest payments on debt obligations. Interest payments for installment purchases or other non-debt obligations are accounted for in the Other Services & Charges account.

INTERGOVERNMENTAL REVENUE. Revenue received from other governments in the form of grants, entitlements, or shared revenues; charges for services are not included.

INTERNAL SERVICE FUND. A fund used to account for the financing of goods or services provided by one department to other departments or agencies of the City, or to other governments, on a reimbursable basis.

INTERFUND CHARGES. Charges for services rendered by a non-internal service activity to a user within a different fund.

INTRAFUND CHARGES. Charges for services rendered by a non-internal service activity to a user within the same fund.

IRMDC. International Relations and Marketing Development Commission.

ISO. Insurance Service Office. The office creates ratings for fire departments and their surrounding communities.

IT. Information Technology.

JAA. Jacksonville Aviation Authority.

JCDC. Jacksonville Capital Development Company.

JEA. Jacksonville Electric Authority**.**

JEDC. Jacksonville Economic Development Commission.

JFRD. Jacksonville Fire and Rescue Department.

JHA. Jacksonville Housing Authority.

JHFA. Jacksonville Housing Finance Authority.

JHRC. Jacksonville Human Rights Commission.

JIA. Jacksonville International Airport.

JPA. Jacksonville Port Authority**.**

JPL. Jacksonville Public Library.

JREC. Jacksonville Reentry Center.

JSA. Jacksonville Supervisors Association.

JSEB. Jacksonville Small and Emerging Business.

JSO. Jacksonville Sheriff's Office or Office of the Sheriff.

JTA. Jacksonville Transportation Authority.

JUATS. Jacksonville Urban Area Transportation Survey.

JUMP. Jacksonville Upward Mobility Program.

KHA. Kids Hope Alliance.

KIDS HOPE ALLIANCE BOARD. Autonomous board established to plan and implement all programs related to children's services.

"LAID ON THE TABLE." The display of the Proposed Budget Book, with amendments, by the Council Finance Committee, for a period of time (at least seven days) for the purpose of allowing the public an opportunity for review prior to the full council public hearing before final approval of the budget ordinance.

LAPSE. In an effort to contain costs, a certain percentage less than full funding may be budgeted, usually in the areas of salaries and benefits. This decrease is normally absorbed through vacancies or attrition.

LEVY. A compulsory charge in the form of taxes, special assessments, or service charges, for the support of governmental activities.

LIUNA. Northeast Florida Public Employees' Local 630, Laborers' International Union of North America.

LONG-TERM DEBT. Debt with a maturity of more than one year after the date of issuance.

MAYOR'S BUDGET REVIEW COMMITTEE. A standing executive committee that is comprised of seven (7) voting members, most recently as defined in Executive Order 2025-002. As of the date of this publication, membership is made up of the Deputy Chief Administrative Officer, Director of Finance/Chief Financial Officer, Chief of Analytics, Director of Intergovernmental Affairs, Director of Public Works, Director of Parks, Recreation and Community Services, and Manager of the Office of Administrative Services.

MBRC. Mayor's Budget Review Committee.

MCO. Managed Care Options.

MDT. Mobile Data Terminal. A computerized device used in public transit vehicles to communicate with a central dispatch office.

MILLAGE RATE. The ad valorem tax rate expressed in terms of the levy per thousand dollars of taxable assessed value.

MOBILE EQUIPMENT. A capital outlay account used for vehicles, trailers, water/aircraft and rolling stock.

MOU. Memorandum of Understanding. A formal agreement between two or more parties.

MPO. Metropolitan Planning Organization.

NEIGHBORHOOD MATCHING GRANTS. Small grants, not more than $5,000 each, designed to give assistance to specific neighborhood projects that will promote a stronger and healthier community by encouraging neighbors to work together for a common purpose. Reimbursement under this program is 50% of the total project cost, up to a maximum of $5,000. Qualifying matches include cash, sweat equity, volunteer labor hours and in-kind donations.

NFES. Northeast Florida Equestrian Society.

NFPA. National Fire Protection Association. A global self-funded nonprofit organization that publishes consensus codes and standards intended to minimize the possibility and effects of fire and other risks.

NON-CASH EXPENDITURES. Expenses not directly involving cash transactions; almost entirely depreciation expense, which is not budgeted.

NON-DEPARTMENTAL. Functions and accounts that are not directly related to a department's primary service activities or are separate from departmental operations for control purposes.

NON-REVENUES. Proprietary fund revenue that is incidental to, or a by-product of, the fund's primary service activities.

OBJECT. A budgetary and accounting classification that is the basic level for line-item budgetary reporting and control. Objects include goods and services with similar characteristics, such as employee benefits or supplies.

OED. Office of Economic Development.

OGC. Office of General Counsel.

OPERATING INCOME. The excess of operating revenue over operating expenses, before interfund transfers, interest, and other adjustments not directly related to operations. The concept of operating income applies only to enterprise, internal service, and nonexpendable and pension trust funds.

ORDINANCE. A formal legislative enactment by the City Council that implements or amends local law. Any budgetary change that affects total appropriations, levies, use of reserved appropriations, personnel authorizations by fund, or duties and powers of appointed officials requires an ordinance.

PAID LOSS. Claims paid by the Self-Insurance funds.

PAO. Public Affairs Office. The office is sometimes referred to as PIO or Public Information Office.

PEMT. Public Emergency Medical Transportation program.

PEMT/MCO. Public Emergency Medical Transportation Managed Care Options program.

PENSIONS PAID. Annual payments made from the General Fund to retirees, in addition to their pension payments, which are established in the Annual Budget Ordinance.

PERMANENT FUND. Fund where the principal fund may not be used and only earnings on the fund are used for the benefit of the government or its citizens.

PFPF. Police and Fire Pension Fund.

POW. Plan of Work.

PRC. Property Record Cards.

PREMIUMS PAID IN CARRIERS. Insurance premiums paid by the Self-Insurance funds to commercial carriers for catastrophic excess coverages and minor specialized coverages.

PRINCIPAL. An account used to reflect the principal payments on debt obligations.

PROGRAMS. The municipal code for each department defines the required functions, programs and services the department provides.

PROPRIETARY FUND. Fund used in governmental accounting to account for activities that involve business-like interactions, either within the government or outside of it.

PSDC. Public Safety Defined Contribution Pension Plan.

PSG. Public Service Grant.

QTI GRANT. Qualified target industry tax refund grant program.

RC. A standard personnel reclassification form used for any proposed transfer of authorized positions or part-time hours or for requesting establishment of additional positions or hours.

RECAPTURE ENHANCED VALUE GRANT. A local economic development incentive, similar to a tax rebate, where a city or county refunds a portion of net new property tax generated by a new commercial or residential development

REDLINED. Positions listed on budget ordinance schedule B2 that once vacated are legally required to be eliminated and reduce the citywide cap.

RENTALS. An account used for the rental of land or buildings not owned by the City.

RESERVE FOR DEBT SERVICE. An account used to segregate a portion of available funds that are legally restricted to the payment of general long-term debt principal and interest maturing in future years.

RESTRICTED FUND BALANCE. The portion of a governmental fund balance that is subject to externally imposed restrictions or limitations established by law. These resources may be used only for specified purposes, as required by creditors, grantors, other external parties, constitutional provisions, or enabling legislation.

RETAINED EARNINGS. An account that reflects accumulated net earnings (or losses) of a proprietary or similar trust fund. As in the case of fund balance, retained earnings may include certain reservations of fund equity. Retained earnings also differ from "net worth" primarily because contributed capital is accounted for separately.

REV GRANT. Recapture enhanced value grant.

REVENUE BONDS. Bonds whose principal and interest are payable from pledged revenue sources, and which are not legally backed by the full faith and credit of the City. Revenue bonds may be authorized by the City Council without voter approval.

REVENUE. An increase in net current assets from other than expenditure (or expense) refunds and residual equity transfers. For proprietary and similar trust funds, revenue also includes net increases in other assets and excludes capital contributions. Proceeds from long-term debt and operating transfers-in are classified as other financing sources.

SAFE. Safe Accessible Flexible Enrichment.

SAFE ACCESSIBLE FLEXIBLE ENRICHMENT. A program providing afterschool enrichment and recreation for older children.

SALARY EQUALIZATION. An activity level adjustment to salaries is sometimes required due to system restrictions. It is used most often when the projected salary for a position that is being added or deleted is incorrect.

SBITA. Subscription based information technology arrangements.

SERVICES. The municipal code for each department defines the required functions, programs and services the department provides.

SINKING FUNDS. Unbudgeted accounts are used in certain enterprise funds for control purposes related to debt service payments.

SJRWMD. St. John's River Water Management District.

SMG. A private company who prior to FY 20 operated several facilities under long-term contracts or leases with the City and assume full responsibility for financial and operating management. The company was acquired by ASM Global.

SPECIAL ASSESSMENT. A compulsory levy made against certain properties to recover all or part of the cost of an improvement or service that primarily benefits those properties.

SPECIAL REVENUE FUND. A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for capital projects) that are legally restricted to expenditure for specified purposes.

SQG. Small Quantity Generators. A type of hazardous waste that generates more than 100 kilograms, but less than 1,000 kilograms of hazardous waste per month.

STATE SHARED REVENUE. Revenues distributed to the City by the State of Florida.
STD. Sexually transmitted disease.

SUBFUND. A budgetary and accounting entity that is a division of a fund. Although the fund level is where all pertinent accounts must be self-balancing, most sub funds of the City are also self-balancing.

SUBOBJECT. The most basic level of formal budgetary detail for both revenue and expenditures, such as pension contributions within the employee benefits object.

SUPERVISION ALLOCATED / SUPERVISION ALLOCATION. Allocation of charges to an activity or fund based upon direct costs that are incurred outside of that activity or fund. An example would be the salary and benefit costs of an employee who splits their time between two activities and/or funds.

TAX ANTICIPATION NOTES. Short-term debt issued in anticipation of the collection of ad valorem taxes that are receivable only from the ad valorem tax collections.

TAXES. Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. Taxes levied by the City of Jacksonville are approved by the City Council and are within limits determined by the state.

TAX INCREMENT DISTRICT. Financing district that segregates the ad valorem tax generated by the increase in property values in that district over a base year. These funds are appropriated solely for infrastructure improvements and redevelopment programs within that district. Also known as Tax Increment Finance District.

TAX INCREMENT FINANCE DISTRICT. Financing district that segregates the ad valorem tax generated by the increase in property values in that district over a base year. These funds are appropriated solely for infrastructure improvements and redevelopment programs within that district. Also known as Tax Increment District.

TD. Transfer directive used to transfer budgeted appropriations from one object account to another, within the authorized transfer power of the Mayor.

TEMPORARY HOURS. Part-time employees who are paid on an hourly basis. Authorization for use of such employee is based upon budgeted hours.

TID. Tax Increment Districts or Tax Increment Finance Districts.

TIF. Tax Increment Finance Districts or Tax Increment Districts.

TIP. Transportation Improvement Program.

TITLE V CONTRACT. Contract with the State to permit major sources that emit hazardous air pollutants above a threshold amount. Contract is also to used address inspections and ambient monitoring as they relate to major source polluters.

TPP. Tangible Personal Property.

TRANSFERS TO FIXED ASSETS. A mechanism that removes capital outlay expenses from the operating budgets of proprietary and similar trust funds, while allowing line-item control over capital outlay accounts.

T.R.I.M. The **TR**uth **I**n **M**illage advertisement required by Florida State Statutes in Chapter 200. It is required to be placed in a newspaper of general paid circulation in the county published at least five days a week with general interest and readership in the community. The ad content is defined by the statutes to clearly state the exact millage that will be charged to property owners for each unit of the government for the coming year.

TRUST FUNDS. Funds used to account for assets held by the City in a trustee capacity for individuals, private organizations, other governments, or other funds.

UAAL. Unfunded Actuarial Accrued Liability.

UNASSIGNED FUND BALANCE. The portion of the General Fund balance that has not been classified as non-spendable, restricted, committed, or assigned for a specific purpose. These resources are available for general governmental purposes, subject to applicable budgetary policies and appropriation requirements.

UNITARY CAP. Accounts for all positions authorized within the budget irrespective of fund location or position classification.

UPS. Uninterruptible power supply or uninterruptible power source. Provides emergency power during the time between power disruption and switch over to alternate power source such as a generator.
UPWP. United Planning Work Program.

USD 1. Urban Services District 1 is that portion of the General Fund that accounts for services and obligations which pertain only to the pre-consolidated City of Jacksonville.

USD 2-5. Urban Services Districts established at the time of consolidation when the cities of Jacksonville Beach, Atlantic Beach, Neptune Beach, and the town of Baldwin elected to retain local autonomy for certain municipal purposes.

USER FEE. Fee charged for the use of certain municipal services.

USGS. United States Geological Survey.

USPS. United States Postage Service.

VACANCY POOL. Pool of unfunded full-time equivalent positions and/or part-time hours that can be moved to any area within the executive departments at the pleasure of the Mayor.

VPAC. Vested Property Affirmation Certificate.

WIC CERTIFICATIONS. The Special Supplemental Nutrition Program for Women, Infants, and Children provides federal grants to states for supplemental foods, health care referrals, and nutrition education for low-income pregnant, breastfeeding, and non-breastfeeding postpartum women, and to infants and children up to age five who are found to be at nutritional risk.



FINANCE DEPARTMENT
117 W. DUVAL ST., SUITE 325 I JACKSONVILLE, FL 32202
WWW.JACKSONVILLE.GOV I (904) 630-CITY (2489)